

**Directorate of Cooperation
Himachal Pradesh**

No. 3-19/2021 Coop. (A)

Dated: 16 April 2026

OFFICE ORDER


In supersession of all previous orders to this effect, and, in exercise of the powers conferred under Rule 83-A(2)(e) of the Himachal Pradesh Cooperative Societies Rules, 1971, I, Dorje Chhering Negi, IAS, Registrar Cooperative Societies Himachal Pradesh hereby order that all categories of empanelled auditors shall be eligible and authorized to conduct audit of Primary Agricultural Credit Societies (PACS) registered within the state of Himachal Pradesh, irrespective of their classification.

Accordingly, the eligibility of auditors shall be as under:

Sr. No.	Panel of Auditors	Eligible Classes of PACS
1.	Departmental Auditors	AA to D
2.	Chartered Accountants	AA to D
3.	Certified Cooperative Auditors	AA to D
4.	Retired Auditors	AA to D

Further, it shall be the responsibility of management committee/Board of Directors of the PACS concerned that the auditor so appointed is familiar with computer assisted audit tools and trained in system audit on the National level PACS Software.

This order shall come into force with immediate effect and shall apply to the financial year 2025-26 onwards.

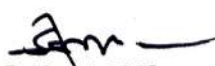

(D.C. Negi, IAS)
Registrar Cooperative Societies
Himachal Pradesh

Endst. No. 3-19/2021 Coop. (A)

Dated: 16 April 2026

Copy to:

1. All the Additional/Joint/Deputy Registrars Cooperative Societies in the state of HP for information and
2. All the Assistant Registrars Cooperative Societies in the state of HP for information and direction to circulate among all auditors and PACS within your jurisdiction.
3. Sh. Netar, JOA(IT), Directorate of Cooperation, Shimla with direction to upload the directive on the departmental website.


(D.C. Negi, IAS)
Registrar, Cooperative Societies
Himachal Pradesh