

URGENT
TIME BOUND

No. 3-19/2021-Coop(A)
Directorate of Cooperation
Himachal Pradesh, Shimla-9

To

All the Assistant Registrar,
Cooperative Societies in
Himachal Pradesh.

Dated : Shimla-9, the 22nd September, 2021.

Subject : Regarding audit of cooperative institutions/societies.

Sir,

Consequent upon the amendment in the HP Cooperative Societies Act and Rules pertaining to audit of cooperative institutions/societies. It has come to the notice of undersigned that most of the societies are not in the position to convene the General House to appoint the statutory auditor to conduct audit of their societies for the year 2020-21.

Hence, it is advised that in view of the paucity of time as the amended Rule 83 provides that the audit of every society shall be completed within six months from the close of a co-operative year to which the accounts relate i.e. 30th September, those societies can appoint the statutory auditor to conduct the audit of their societies in the meeting of their Managing Committee and it will be obligatory for the management to subsequently get it approved/ratified in the next General House.

This exemption shall remain applicable particularly for audit of the year 2020-21 only. You are also directed to circulate the same to the field functionaries working in your respective Distt./Circle to further bring it to the notice of the cooperative societies/institutions of their circle within 3 days.



(Rajesh Sharma, IAS)
Registrar Cooperative Societies,
Himachal Pradesh, Shimla-9