

**OFFICE OF THE REGISTRAR OF COOPERATIVE SOCIETIES
U.T. ADMINISTRATION OF DADRA AND NAGAR HAVELI AND DAMAN & DIU**

NOTICE

INVITING APPLICATION FOR EMPANELMENT AS AN AUDITOR IN THE OFFICE OF REGISTRAR OF COOPERATIVE SOCIETIES, DADRA AND NAGAR HAVELI AND DAMAN & DIU FOR CONDUCTING THE AUDIT OF THE SOCIETIES REGISTERED WITH THE DEPARTMENT.

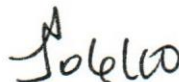
Applications in the prescribed format with required documents are invited from eligible CA/CA firms, A person who holds a Diploma in Co-operative Accounts or a Diploma in Co-operation and Accountancy, or who has served as an auditor of the Co-operation Department of the Union Territory or elsewhere in India, for preparation of a panel of the auditors to be authorized to conduct the audit of the cooperative societies registered with the office of Registrar Co-op. Societies, U.T. Administration of Dadra and Nagar Haveli and Daman & Diu. Audit fee shall be paid to the auditors by the Co-operative societies as per the schedule of fee decided by the Registrar of Co-operative Societies, DNH & DD.

Prescribed application forms may be downloaded from the website of the department i.e www.daman.nic.in.

Application form completed in all respect along with requisite documents should reach latest by **25/10/2021** in the O/o. the Assistant Registrar Co-operative Societies, Collectorate, Dholar, Moti Daman – 396220.

- (A) CA/CA Firm (Application form as per Annexure-I)
- (B) Persons who have passed the Diploma in Co-operative Accounts or a Diploma in Co-operation and Accountancy (Application form as per Annexure-II)
- (C) Employee retired from the Co-operation Department of the Union Territory or elsewhere in India (Application form as per Annexure-III)

This is issued with the approval of the RCS/Secretary (Co-operation) Dadra & Nagar Haveli and Daman & Diu vide dairy No.783831 dated 24/09/2021.



(ASSISTANT REGISTRAR CO-OP. SOCIETIES)

Dadra & Nagar Haveli and Daman & Diu,
Department of Co-operation,
Secretariat, Daman.

CA/CA Firm

(A) Name of Chartered Accountant's proprietary firm:

1. Name of Chartered Accountant :

(B) For the partnership firm of Chartered Accountants :

- A. Name of partnership firm
- B. Name of the main partner
- C. Name of other partners

1.

2.

3.

4.

5.

(C) Number of Article Clerk :-

(D) Office/ Firm Address :-

Pin Code _____

1. Telephone Number :

2. Mobile Number :

3. Fax Number :

4. E-Mail Id :

(E)

Sr. No.	Name of C.A.	Membership Number	COP year	Date of Birth	Practicing experience in years
1.					
2.					
3.					
4.					
5.					

(Information of all partners in case of partnership firm should be mentioned)

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(F) Experience in audit of Cooperative Societies if any :-

Name and address of Co-operative Society	Period of Audit
1.	
2.	
3.	
4.	
5.	

(G) Disciplinary proceedings pending against any partner/Proprietor (Yes/No), if yes

Name of Proprietors / Partners	Membership No.	Brief Descriptions
(1) _____	_____	_____
(2) _____	_____	_____

(H) Document to be enclosed (self attested copies):-

* Copy of certificate of membership obtained from the institute of Chartered Accountant of India

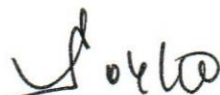
* Copy of certificate of practice obtained from the institute of Chartered Accountant of India

*Copy of photo Id and Address proof

*Evidence of above from all partners in case of CA firm

*Copy of certificate of registration in case of CA firm

*1. The declaration should be signed by the individual, or by the proprietor in the case of a sole proprietary concern, and by all the partners in the case of a partnership firm.



-: Letter of Declaration:-

I/We, the undersigned, as Proprietor / Partners of M/s _____ or as individual do hereby declare that the particulars as given are complete and correct in all respect to the best of my/our knowledge and belief. I/We would be liable for disciplinary action under the Chartered Accountants Act, 1949 and Regulation framed there under: -

I/We, the undersigned Proprietor / Partners of M/s _____ declare that, if I am allotted the work of audit of the registered Co-operative societies under DNH & DD by the Registrar of Co-operative Societies of Dadra and Nagar Haveli and Daman & Diu. I will complete the audit of such societies in time and submit a report to your office, and also agree to abide by the terms and conditions for appointment as a Certified Auditor in the Panel of Certified Auditors constituted by the Registrar Co-op. Societies, U.T. Administration of Dadra and Nagar Haveli and Daman & Diu, Department of Co-operation. and if any of the conditions are violated then I am subject to punishment as prescribed by Registrar of Co-operative Societies or any officer authorized by him .

Applicant's Name & Signature

Place :

Date :

for

Annexure -II

Persons who have passed the Diploma in Co-operative Accounts or a Diploma in Co-operation and Accountancy

(A) Full Name :-

(B) Date of Birth :-

(C) Age :-

(D) Address :-

(E) Phone Number :-

(F) Email Id :-

(G) Fax Number :-

(H) Education Qualification :-

**(I) Date of Passing of examination
and Name of institution:-**

(J) Experience in audit of Co-operative Societies:-

Name and Address of Co-op Society

Period of Audit

1.

2.

3.

(K) Document to be enclosed (self attested copies):-

* Certificate of Diploma in Co-operative Accounts or a Diploma in Co-operative and Accountancy

*Copy of photo Id and Address proof

S. S. S.

-: Letter of Declaration:-

I, the undersigned _____ declare that, there are no serious complaints or allegations against me from any co-operative society and I also declare that if I am allotted the work of audit of the registered Co-operative societies under DNH & DD by the Registrar of Co-operative Societies of Dadra and Nagar Haveli and Daman & Diu. I will complete the audit of such societies in time and submit a report to your office, and also agree to abide by the terms and conditions for appointment as a Certified Auditor in the Panel of Certified Auditors constituted by the Registrar Co-op. Societies, U.T. Administration of Dadra and Nagar Haveli and Daman & Diu, Department of Co-operation. and if any of the conditions are violated then I am subject to punishment as prescribed by Registrar of Co-operative Societies or any officer authorized by him.

Applicant's Name & Signature

Place :

Date :

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Annexure -III

**Employee retired from the Co-operation Department of the Union Territory or elsewhere
in India**

(A) Full Name :-

(B) Date of Birth :-

(C) Age :-

(D) Address :-

(E) Phone Number :-

(F) Email Id :-

(G) Fax Number :-

(H) Education Qualification :-

(I) Date of Retirement :-

(J) Post held at the time of retirement and Name of the Office with detail Address:-

(K) Experience in audit of Co-operative Societies after retirement:-

Name and Address of Co-op Society

Period of Audit

1.

2.

3.

(L) Document to be enclosed (self attested copies):-

Copy of Retirement Order

* Copy of service history

* A copy of the certificate of GDC/G.D.C & A.

* Copy of photo Id and Address proof

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-: Letter of Declaration:-

I, the undersigned _____ declare that, at the time of retirement, no court case pending, there are no serious complaints or allegations against me from any co-operative society and I also declare that if I am allotted the work of audit of the registered Co-operative societies under DNH & DD by the Registrar of Co-operative Societies of Dadra and Nagar Haveli and Daman & Diu. I will complete the audit of such societies in time and submit a report to your office, and also agree to abide by the terms and conditions for appointment as a Certified Auditor in the Panel of Certified Auditors constituted by the Registrar Co-op. Societies, U.T. Administration of Dadra and Nagar Haveli and Daman & Diu, Department of Co-operation. and if any of the conditions are violated then I am subject to punishment as prescribed by Registrar of Co-operative Societies or any officer authorized by him.

Applicant's Name & Signature

Place :

Date:

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Terms and Conditions:-

1. A panel of auditors will be prepared by the Registrar Co-op. Societies, U.T. Administration of Dadra and Nagar Haveli and Daman & Diu under Section 84 of the Gujarat Co-operative Societies Act, 1961 and under Section 81 of the Maharashtra Co-operative Societies Act, 1960 and rules made thereunder.
2. Appointments will be made from panel comprising of:-
 1. A person who is a Chartered Accountant as defined in the Chartered Accountants Act of 1949, or
 2. A person who has a Diploma in Co-operative Accounts or a Diploma in Co-operative and Accountancy, or
 3. Who has served as an auditor of the Co-operation Department of the Union Territory or elsewhere in India.
 4. This appointment will be subject to the condition that the certified auditor ensures compliance with the conditions in the attached schedule.
3. The Registrar Co-op. Societies, U.T. Administration of Dadra and Nagar Haveli and Daman & Diu reserved rights to temporarily or permanently remove name of any Auditor from the panel list, if he is not satisfied with the quality of work of auditor or for any other reason.
4. In case of retired Officer/Employee if any court case pending for disciplinary action will not be considered for empanelment. If he is dismissed from the service or compulsory retired from the service his application will not be included in this panel.
5. The auditor will have to conduct a thorough audit of the accounts of the assigned society or societies as per the time schedule. The audit work done by the auditor as stated in this condition will be subject to re-audit or test audit if the Registrar so desires.
6. The auditor will have to schedule the audit work and have to submit the audit memo to the Registrar duly filled in the prescribed format. In case of fraud or misappropriation or serious irregularity, he should send a special report to Registrar of Co-operative Societies.
7. Audit Memo will be in two parts, the first part will cover policy issues such as financial situation, lending policy, overdue details or bad and doubtful debt, reasons for loss, compliance with the law, rules, etc. and in the second part, financial and/or administrative irregularities, defects, suggestions, missing vouchers etc. should be pointed out.

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8. Within two weeks after the completion of the audit work, the auditor shall submit the copy of audit memo with his comments to the concerned co-operative society and the Registrar with audit mark sheet and audit classification.
 9. While the Auditor's work is in progress, the Auditor shall at the appropriate time request the Chairperson to convene a meeting of the Board of Directors or any subcommittee to which it has been empowered and discuss with them the audit notes. If for any reason such meeting cannot be held, he will have to discuss the audit notes with the office bearers or Chief administrative officer, and reasons for not holding the audit meeting simultaneously should be reported to the concerned ARCS.
 10. He shall comment on the compliance report submitted by the co-operative society to the concerned ARCS Office within one month from the date of receipt of the report.
 11. Each auditor and his / her staff should have a worksheet detailing the audit work done and the days spent in the office and required to be submitted to the concerned ARCS Office.
 12. The Auditor shall submit periodic reports and information from time to time as may be prescribed by the Registrar or a person authorized by him.
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