

OFFICE OF THE REGISTRAR COOPERATIVE SOCIETIES  
GNCT OF DELHI, OLD COURT BUILDING,  
PARLIAMENT STREET, NEW DELHI-110001  
(AUDIT BRANCH)

**CIRCULAR**

**F.NO.AR(AUDIT)/RCS/App./2023-24/1415-1420**

Dated 27/03/2023

Applications for appointment of Chartered Accountants by the respective cooperative societies for conduct of audit for the financial year i.e. 2022-23 & 2023-24(Concurrent & Statutory) whose turnover is more than 5 Crore) will be submitted between the period 1<sup>st</sup> April, 2023 to 28<sup>th</sup> August, 2023 as per provisions of DCS Act, 2003. After receipt of these applications, the applications will be scrutinized and appointments of Auditors will be made from the Panel of Auditors which has been uploaded on the website of this office vide Notice No.F.No.AR(Audit).2022/RCS/718-20, dated 31.03.2022.

2. Accordingly, it is suggested that the following procedure be adopted in the public interest till further orders:-

A) The Cooperative Societies can appoint a CA/CA firm from the Panel of Auditors empanelled by Registrar Cooperative Societies, Govt. of NCT of Delhi who has not conducted their audit for last 3 consecutive years and is not conducting audit for more than the prescribed limit i.e. 5 cooperative societies (whose turnover is more than five lakhs) and shall conduct audit of at least 3 cooperative societies (whose turnover is less than Rupees Five Lakhs) **in the prescribed format (Copy of the same is annexed as Annexure-I). In all such cases, the society shall submit their request through e-mail in the prescribed Option-cum-appointment form (copy of the same is annexed as Annexure-II) to the RCS for appointment of said auditor along with the certificate obtained from the Auditor and a copy of checklist of previous year duly received in this department.** All such requests would be received at e-mail ID **auditor.rcs.delhi2023@gmail.com**, so that these requests get attended immediately.

The disposal/approval in respect of these applications shall be intimated by RCS office to the society within 15 working days on the same email id through which request for appointment of auditor is received.

B) Where the Society intends to appoint the same auditor as previous year it has to simply inform the RCS office of their decision for the record at email ID **auditor.rcs.delhi2023@gmail.com**

3 As per the section 60(1) of DCS Act, 2003 last date for conducting audit for the FY. 2022-23 is **28.08.2023** and as per Rule 80(11)(a) of DCS Rules 2007, the last date for submitting audit report is **27.09.2023** failing which society is liable to pay penalty as per DCS Act, 2003 and DCS Rules 2007. Hence, the Administrators/Presidents/Secretaries are advised to apply for appointment of auditor accordingly for audit prior to F.Y. 2022-23. The application received without proper documents/Annexure will be summarily rejected.

4. In case the Audit of the society has not been completed in all respects up to the financial year 2021-2022 and the non-completion of the audit is not beyond 03 previous consecutive years, the societies are required to submit a detailed proposal in Annexure-II giving complete justification for non-completion of the audit in the society and would submit such proposals at the E-mail ID **auditor.rcs.delhi2023@gmail.com** along with a copy of the Check List for the last conducted audit. All such cases would be considered and disposed off within 4 weeks of the receipt of such requests from the society and the society would be intimated at the same mail ID from which its request was received.

 Contd...

5. The Administrator/President/Secretary of all the Cooperative Societies are accordingly requested to follow the above procedure for effecting the appointment of the auditors for conduct of the Audit.

These instructions shall be applicable till further orders.

This issues with the approval of Competent Authority.

(SURINDER NARANG)  
ASSISTANT REGISTRAR (AUDIT)

F.NO.AR(AUDIT)/RCS/App./2023-24/1415-1420

Dated 27/03/2023

Copy to:-

1. All Administrators/Presidents/Secretaries of Cooperative Societies, Registered with RCS Govt. of NCT of Delhi.(through RCS Website).
- ✓ 2. The Chairman, Northern Regional Council of the Institute of Chartered Accountants of India; ICAI Bhawan, 5 Floor Annexe, Indraprastha Marg, New Delhi-110002 for wide publicity among CAs. It is further requested that this circular may also be displayed at a prominent place on the website of the institute.
3. P.S to Registrar Cooperative Societies, New Delhi.
4. P. A. to Spl. RCS, o/o the RCS, New Delhi
5. P.A to DRCS, o/o the RCS, New Delhi
6. The AR (Computer Cell), office of RCS, New Delhi with the request to place this Circular on the website of the office.

(SURINDER NARANG)  
ASSISTANT REGISTRAR (AUDIT)

ANNEXURE-I

This is to certify that my/our CA Firm namely M/s \_\_\_\_\_  
\_\_\_\_\_ placed at S.No. \_\_\_\_\_  
under Category \_\_\_\_\_ in the empanelled list of Chartered Accountants of  
Registrar Cooperative Societies, Government of NCT of Delhi has not conducted  
the audit of \_\_\_\_\_ Cooperative Society for the  
last 3 consecutive years. Further, it is also certified that during the financial year  
2022-23, my/our firm is not conducting audit for more than the prescribed limit i.e.  
5 Cooperative Societies whose turnover is more than Rupees Five Lakhs and shall  
conduct audit of at least 3 cooperative societies whose turnover is less than Rupees  
five lakhs.

Dated.....

**Name/Seal of CA/CA Firm**

23/C

**OFFICE OF THE REGISTRAR COOPERATIVE SOCIETIES, GOVT. OF NCT OF DELHI OLD COURTS BUILDING, PARLIAMENT STREET, NEW DELHI- 110001**

**ANNEXURE-2**

S. No. .... Date:- .....

Option-Cum-appointment letter for conducting statutory audit for 2022-23 /concurrent audit for 2023-24 including pending audit, (not prior to 2020-21 )*(To be filled in block letters)*

- 1. Name of the Society .....
- 2. Address of the Society with Tel No. .... Pin code .....
- 3. Registration No. & Date /Zone .....
- 4. Year upto which the audit has been completed and name of Chartered Accountant/AUDITOR .....
- 5. Yearwise turnover since last audit up to 31.03.2023 .....
- 6. (i) In case the audit is pending prior to 01.04.2022 reasons for not conducting the Audit ...N.A.....
- (ii) Whether any Chartered Accountants was appointed by Department? If yes, name & address. ...N.A.....
- 7. (i) Name & address of the Chartered Accountant opted. ....
- (ii) Category & Panel No. of the Chartered Accountant .....
- (iii) Audit by the same auditor/CA Continuously Ist, IInd, IIIrd etc. ....
- 8. Status of the Society: Whether under liquidation? Yes/No  
If yes, name of the liquidator. ....
- 9. Number & Date of last Audit report submitted along with photocopy of previous year approved checklist .....

**Declaration:**

I/We \_\_\_\_\_ do hereby certify and declare that the above mentioned facts are correct to the best of my/our Knowledge and belief & the CA selected/opted is neither a member/employee of the society nor directly/ Indirectly connected with the society.

Signature of Secretary/President of Society with SEAL

**Acceptance Certificate by the CA/Auditor**

I/We \_\_\_\_\_ do hereby give my/our consent for conducting the audit of your above-mentioned society. Our consent is subject to approval by the office of Registrar Cooperative Societies, Delhi.

I/We \_\_\_\_\_ certify that my/our firm does not suffer from any disqualification mentioned in section 141 of the Companies Act, 2013.

Place  
Date

Authorised Signatory  
Name & address of the firm with SEAL

**APPROVAL OF REGISTRAR COOPERATIVE SOCIETIES**

No. F.AR/Audit 2022/  
Option exercised by the society has been approved for the year \_\_\_\_\_ to \_\_\_\_\_ and properly recorded.

Date.....

Assistant Registrar (Audit)

**ACKNOWLEDGEMENT RECEIPT**

Received the option cum appointment from the \_\_\_\_\_ S. No.....  
on \_\_\_\_\_, Approved From may be collected on \_\_\_\_\_  
Coop. Society Ltd.

Date: \_\_\_\_\_

Signature of Receipt Clerk