

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

F.NO.AR (AUDIT)/RCS/App./2025-26/190

Dated 20/2/26

CIRCULAR

Sub: Appointment of Auditor through email: 2026auditorappointment@gmail.com in respect of Co-operative Societies/Co-operatives Banks registered with Registrar Co-operative Societies, Govt. of NCT of Delhi from 1st April 2026 to 28th August 2026.

Online application for appointment of Auditor in respect of co-operative societies/Co-operative Banks registered with the Registrar Cooperative Societies, Govt. of NCT of Delhi to conduct the audit of accounts for the Financial Year 2025-26 (Statutory) & Financial Year 2026-27 (Concurrent & Statutory in case if turnover is more than Rs. 5 Crore) will be submitted to **2026auditorappointment@gmail.com** from **1st April 2026 to 28th August 2026** as per the provision of DCS Act, 2003 and DCS Rules, 2007.

In this regard, the Auditor/CA empanelled with the Registrar Co-operative Societies, GNCTD (empanelled list of auditors/Chartered Accountants is available on office website of RCS) shall be proposed by the Co-operative Societies/Co-operatives to RCS along with following documents:-

1. Copy of Acknowledged checklist of previous year Audit Report OR Copy of proof for previous year appointment of auditor made by Office of RCS.
2. Duly filled proforma of Annexure-1 by the Auditor.
3. Duly filled proforma of Annexure-2 from Society and Auditor with clearly mention turnover of the co-operative societies/co-operatives.

The Cooperative Societies/Co-operatives Banks shall follow the DCS Act, 2003 and DCS Rules, 2007 and relevant circulars/guidelines/notifications issued by the Office of RCS for conducting audit of accounts and submit the audit report for the Financial Year 2025-26 to Registrar Co-operative Societies, GNCTD through email **ar-auditrcs@delhi.gov.in** on or before **27.09.2026** as per the circular No. F.AR (Audit)/2022/RCS/1229 dated 24.01.2023 failing which the action will be taken as per the provision of DCS Act & Rules.

These instructions shall be applicable till further orders.

This issues with the approval of Competent Authority.


27/03/26

**(SANJAY JHA)
DEPUTY REGISTRAR (AUDIT)**

Cont..2

F.NO.AR (AUDIT)/RCS/App./2025-26/190

Dated 30/3/2026

Copy to:-

1. All Administrators/Presidents/Secretaries of Cooperative Societies/Co-operatives registered with Registrar Co-operative Societies, Govt. of NCT of Delhi through RCS official website.
2. The Chairman, Northern Regional Council of the Institute of Chartered Accountants of India, ICAI Bhawan, Annexe Building, 4th & 5th Floor, Indraprastha Marg, New Delhi-110002 for wide publicity among CAs.
3. P.S to Registrar Cooperative Societies, New Delhi.
4. P.A. to Addl. RCS, O/o the RCS, New Delhi
5. The AR (Computer Cell), office of RCS, New Delhi with the request to place this Circular on the website of the office.


27/03/26

(SANJAY JHA)
DEPUTY REGISTRAR (AUDIT)

ANNEXURE-1

This 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 and has not conducted audit for more than the prescribed
limit i.e. 5 Cooperative Societies, whose turnover is more than Rupees Five Lakhs and 3
Cooperative Societies whose turnover is less than Rupees Five Lakhs.

Dated.....

Name/ Seal of CA/ CA Firm



**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 2025-26 /concurrent audit for 2026-27
(To be filled in block letters)**

1. Name of the Society
2. Address of the Society with Tel No.
.....Pin code.....
- 2(i) Tel No/Mob. No. of the Society
- 2(ii) Official E-mail ID of the Society
3. Registration No. & Date /Zone
4. Year upto which the audit has been completed
and name of Chartered Accountant/AUDITOR
5. Yearwise turnover up to 31.03.2026
6. (i) In case the audit is pending prior to 01.04.2024
reasons for not conducting the Audit
- (ii) Whether any Chartered Accountants was appointed
by Department ? If yes, name & address.
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 concerted 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 226 of the Companies Act, 1956.

**Place
Date**

**Authorized Signatory
Name & address of the firm with SEAL**

