

**OFFICE OF THE REGISTRAR COOPERATIVE SOCIETIES
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
PARLIAMENT STREET, NEW DELHI**

No.F. AR(Audit)/Panel of CA/RCS/24-25/CD No. 107786838/1109-1113 Dated: 30/12/24

To

The Director,
Dte. of Information & Publicity,
Govt. of NCT of Delhi
Old Sectt. Delhi.

Sub: **Public Notice for Empanelment of Chartered Accountants.**

I am directed to forward herewith a copy of notice in English and in Hindi for publishing the same in the newspapers for inviting applications from CA/CA firms regarding empanelment of their names in the department for preparation of panel. The notice may be published in 2 daily newspapers (One in English namely) TIMES OF INDIA & (one in Hindi namely) DAINIK HINDI STAN on 08.01.2025.

It is requested that the concerned newspapers may be directed to publish the notice on 08.01.2025 positively. The bill of notice duly verified by DIP may be forwarded to this office for payment.

(SURINDER NARANG)
ASSTT. REGISTRAR (AUDIT)

Copy for information and necessary action:-

1. The Chairman, Northern Regional Council of the Institute Accountant of India, ICAI Bhawan, 5th Floor, Annexe, Indraprastha Marg, New Delhi with the request to place the notice on the notice board of the institute and to publish the same in the news letter for giving it publicity to all intending CA/CA firms.
- ✓ 2. The DPA, Computer Cell, O/o RCS, parliament Street, New Delhi, with the direction to place the same on the site of RCS, Under IMPORTANT NOTICE/CIRCULAR.
3. Sr. Accounts Officer, Accounts Branch, O/o RCS, Parliament Street, New Delhi.
4. Guard File.
5. Notice Board.

(SURINDER NARANG)
ASSTT. REGISTRAR (AUDIT)

OFFICE OF THE REGISTRAR COOPERATIVE SOCIETIES
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
PARLIAMENT STREET, NEW DELHI

120/c

F.No.A.R.(Audit)/2008/7763-7769 Dated:- 12/11/2011

CIRCULAR

In pursuance of approval of Registrar, Co-operative Societies, Govt. of N.C.T. of Delhi vide u.o.no.2477/RCS/ dated 10.11.2010, the norms regarding categorization of CA/CA firms, circulated earlier vide no. AR/Audit/2010/1640 dated 03.03.2010 and no. AR/Audit/2010/ 2376 dated 23.04.2010 is hereby modified. The Revised norms for categorization of CA/CA firms would be as under: -

CATEGORY	REVISED NORMS OF CATEGORISATION OF CA/CA FIRMS.
A	5 fellows and at least 2 partners having experience of more than 10 years. No limit
B	3 fellows and at least 2 partners having experience of more than 10 years. Below Rs.5 Crores.
C	2 fellows and at least 1 partner having experience of more than 10 years. Below Rs.3 Crores.
D	2 fellows and at least 1 partner having experience of more than 5 years. Below Rs.2 Crores.
E	Single FCA Below 1 Crore.
F	All Associate CAs. Below 50 lacs.

Xc

(YOGI RAJ)
DEPUTY REGISTRAR (AUDIT)

Copy forwarded to the following for information and further necessary action to:-

1. The Chairman, Northern India Regional Council of India, ICAI Bhawan, 5th Floor, Annexe, Indraprastha Marg, New Delhi.
2. The CEO, Delhi Cooperative Union, Dariya Ganj, Delhi.
3. A.R. Computer Cell. O/o RCS, with the direction to place the circular on the website of department under **IMPORTANT CIRCULAR.**
4. PA to RCS, O/o RCS, Parliament Street, New Delhi.
5. PA to JR (Audit), O/o RCS, Parliament Street, New Delhi.
6. Guard file.
7. Notice Board.

103/c 8/c

OFFICE OF THE REGISTRAR COOPERATIVE SOCIETIES
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
PARLIAMENT STREET, NEW DELHI

F.No.A.R.(Audit)/Panel/2009/ 2837

Dated:- 26-4-10

To,

The Assistant Registrar,
Computer Cell,
O/O RCS, Parliament Street,
New Delhi.

Sub:- Circular regarding norms for categorization of CA.

Sir,

I am to say that Worthy RCS has accorded approval regarding norms for categorization of CA/ CA firms vide circular No. AR/Audit/2009/2837 dated 23.04.2010. A copy of the same is forwarded herewith in original with the request to place the circular on the site of the department under relevant folder.

Yours faithfully,

Encls: As above.

ASSISTANT REGISTRAR (AUDIT)

101/c
File
102/c

OFFICE OF THE REGISTRAR COOPERATIVE SOCIETIES
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
PARLIAMENT STREET, NEW DELHI

F.No.A.R.(Audit)/2008/2576

Dated:- 23-4-10

CIRCULAR

In pursuance of the approval of Registrar, Cooperative Societies, Govt. of NCT of Delhi vide u.o. no. 836/RCS/ dated 17.04.2010, the norms regarding categorization of CA/CA firms, circulated earlier vide no. AR/Audit/2010/1640 dated 03.03.2010 have been modified. Revised norms would be as under: -

CATEGORY	REVISED NORMS OF CATEGORISATION OF CA/CA FIRMS.
A	5 fellows and at least 2 partners having experience of more than 10 years. No limit
B	3 fellows and at least 2 partners having experience of more than 10 years. Below Rs.5 Crores.
C	2 fellows and at least 1 partner having experience of more than 10 years. Below Rs.3 Crores.
D	2 fellows and at least 1 partner having experience of more than 5 years. Below Rs.2 Crores.
E	Single FCA and All Associate CAs. Below 50 Lacs


(PRAKASH CHANDRA)
DEPUTY REGISTRAR (AUDIT)

2/c
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**OFFICE OF THE REGISTRAR COOPERATIVE SOCIETIES
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
PARLIAMENT STREET, NEW DELHI.**

No.F.A.R.(Audit)2010/ 1639

Dated:- 03/03/2010

CIRCULAR

In pursuance of recommendations of the committee constituted for revising the audit fee, and in pursuance of the powers conferred under Rule 1(1) of DCS Rules-2007, Hon'ble Lieutenant Governor, Delhi is pleased to accord his kind approval for revising the audit fee payable to chartered accountants in respect of the cooperative societies registered under the Delhi Cooperative Societies Act, which is as under:-

Audit fee norms in respect of Urban Cooperative Thrift & Credit Societies and Co-operative Banks:-

Existing Audit Fee		Recommended Audit Fee
First 5 lakhs of working capital	Rs.4.00 per 1000	Committee has recommended an increase of 20% on total fee, which is to be charged in the bill after the above slabs.
Next 10 lakhs of working capital	Rs.3.00 per 1000	
Next 15 lakhs of working capital	Rs.2.00 per 1000	
Next 20 lakhs of working capital	Rs.1.00 per 1000	
Next 50 lakhs of working capital & above	Rs.0.50 per 1000	

Audit fee norms in respect of Consumer Cooperative Stores:-

Existing Audit Fee		Recommended Audit Fee
First 5 lakhs of sales	Rs.4.00 per 1000	Committee has recommended an increase of 10% on total fee, which is to be charged in the bill after the above slabs.
Next 10 lakhs of sales	Rs.3.00 per 1000	
Next 15 lakhs of sales	Rs.2.00 per 1000	
Next 20 lakhs of sales	Rs.1.00 per 1000	
Next 50 lakhs of sales & above	Rs.0.50 per 1000	

Audit fee norms in respect of other societies such as Housing, Industrial, Credit and Non-Credit Societies etc.:-

Existing Audit Fee		Recommended Audit Fee
First 5 lakhs of turnover	Rs.3.00 per 1000	Committee has recommended an increase of 10% on total fee, which is to be charged in the bill after the above slabs.
Next 10 lakhs of turnover	Rs.2.00 per 1000	
Next 15 lakhs of turnover	Rs.1.00 per 1000	
Next 20 lakhs of turnover	Rs.0.50 per 1000	
& above		

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The minimum audit fee shall be Rs.2500/- and maximum audit fee shall be Rs. 84000/- on all types of Primary Cooperative Societies. Maximum audit fee shall be Rs. 1.20 Lac. For Cooperative Banks, Delhi Cooperative Housing Finance Corporation Ltd. and Delhi Consumer Cooperative Wholesale stores Ltd. maximum audit fee shall be Rs. 1.20 Lakh.

Besides this:-

- (a) No separate fee will be given for branches.
- (b) 33% of the total Audit shall be paid in those cases where concurrent audit is allotted and conducted by the auditors.
- (c) Further 25% of the total audit fee will be paid in those cases where tax audit is involved subject to a minimum of Rs.5000/- and maximum of Rs.12000/-

EXPLANATION:-

Turnover:-

It means the total receipt or total disbursements of the year whichever is higher after excluding the deposits withdrawals from banks and also opening and closing cash in hand.

Working Capital:-

It includes such portion of the reserve fund and other reserves apportioned out of the profit, paid up share capital loan and deposits received and debentures issued by a cooperative society as have not been locked in and other fixed assets.

This superceeds all previous orders on the subject. The above scales of audit fee are applicable with immediate effect.



(DR. A.C.VERMA)
REGISTRAR, COOPERATIVE SOCIETIES


रजिस्ट्रार सहकारी समितियों का कार्यालय
राष्ट्रीय राजधानी क्षेत्र, दिल्ली सरकार,
पालियामेंट स्ट्रीट, नई दिल्ली
ऑडिट शाखा
सूचना

विभाग से पंजीकृत समितियों के ऑडिट संचालन के लिए आरसीएस कार्यालय में ऑडिटर के रूप में उनके नामों के मनोनयन हेतु सीए/ सीए फर्मों से आवेदन आमंत्रित हैं।

रजिस्ट्रार सहकारी समितियों का कार्यालय राष्ट्रीय राजधानी क्षेत्र दिल्ली सरकार से पंजीकृत सहकारी समितियों के ऑडिट के संचालन के लिए अधिकृत किये जाने के संभावित नये पैनल की तैयारी हेतु दिल्ली/ नई दिल्ली में प्रधान कार्यालय/ मुख्य कार्यालय रखने वाले योग्य सीए / सीए फर्मों से निर्धारित प्रारूप में आवेदन आमंत्रित हैं। पैनल का गठन 3 वर्षों की अवधि के लिए अर्थात् वित्तीय वर्ष 2025-26 से 2027-28 तक के लिए किया जाना है। सीए/ सीए फर्मों का वर्गीकरण विभाग की वेबसाइट पर उपलब्ध मानदंडों एवं नियम और शर्तों के आधार पर किया जाएगा।

निर्धारित आवेदन प्रपत्र विभाग की वेबसाइट <http://rcs.delhi.gov.in> से डाउनलोड किया जा सकता है। निम्नलिखित दस्तावेजों और रु 100 / - का आवेदन शुल्क रसीद के साथ सभी तरह से पूर्ण आवेदन, सहायक रजिस्ट्रार (ऑडिट), ऑडिट शाखा, रूम नं 15, पालियामेंट स्ट्रीट, नई दिल्ली -110001 के कार्यालय में 13/02/2025 (अपराहन 6:00 बजे) तक पहुंच जाना चाहिए।

1. अब तक संविधान में परिवर्तन नहीं होने के एक प्रमाण पत्र के साथ 01/01/2025 को या उसके बाद इस्टीट्यूट ऑफ चार्टर्ड अकाउंटेंट ऑफ इंडिया, नई दिल्ली के कार्यालय से चार्टर्ड अकाउंटेंट के रूप में फर्म के पंजीकरण का प्रमाण पत्र।
2. किसी अन्य सीए फर्म के साथ पार्टनरशिप विवरण सहित सभी पार्टनरों, यदि कोई हो, के पूर्ण विवरण के साथ फर्म के संविधान का प्रमाणपत्र।
3. जो फर्म पैनल में आने की इच्छुक हैं, उनमें कोई कोमन पार्टनर / सीए / नहीं होना चाहिए।


(प्रदीप कुमार)
उप पंजीयक रजिस्ट्रार

**OFFICE OF THE REGISTRAR
COOPERATIVE SOCIETIES**

*Government of National Capital Territory of Delhi
Parliament Street, New Delhi*

AUDIT BRANCH

NOTICE

Inviting Application From CA/CA firms for Empanelment of their Names as Auditor in the Office of RCS, Govt. of NCT of Delhi, for Conducting the Audit of the Cooperative Societies Registered with the Department.

Applications in the prescribed format are invited from eligible CA/CA firms having Head Office/Principal Office in Delhi/New Delhi, for constitution of a fresh panel of the auditors to be authorized to conduct the audit of the cooperative societies registered with the office of Registrar Cooperative Societies, Government of NCT of Delhi. The panel has to be constituted for a period of 3 years i.e. for the financial year 2025-26 to 2027-28. The norms and terms and conditions are available on the website of the department.

Prescribed application forms may be downloaded from the website of the department i.e. "<http://rcs.delhi.gov.in>"

Application Form complete in all respect should reach the office of the Assistant Registrar (Audit), Audit Branch, Room No.15, Parliament Street, New Delhi-110001 latest by 13.02.2025 (6.00 P.M.) along with following documents and application fee receipt of Rs.100/-.

1. Certificate of registration of firms as Chartered Accountant from the office of the Institute of Chartered Accountant of India, New Delhi issued on or after 01.01.2025 along with a certificate of no change in the constitution till date.
2. Constitution certificate of the firm with full details of all the partners, if any including partnership details with any other CA firms.
3. There should not be any common partner/CA in the firms which intend to apply for empanelment.



(PRADEEP KUMAR)

DEPUTY REGISTRAR COOPERATIVE SOCIETIES

7. Year of Establishment

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(Please mention the year in which the firm was established. In case of individuals, the year of obtaining Certificate of Practice should be mentioned.)

13/c

8. Particulars of Partners / Sole Proprietor (Please fill up Annexure A)

9. Number of paid chartered accountant employees in the concern

Full Name _____

Part Time _____

Total _____

(Please fill up Annexure B)

10. Number of unqualified audit staff in the concern:

(a) Audit Clerks _____

(b) Articled Clerks _____

(c) Other audit staff _____

(Excluding administrative staff) _____

Total _____

11. Experience in Audit of Co-operative Sector in Delhi

(a) Co-op Societies _____

(b) Co-op Bank _____

(c) Other _____

(Experience of last three years need to be mentioned)

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

Name of Proprietors/ Partners _____ Membership No. _____ Brief Descriptions _____

(1) _____

(2) _____

12/5

I/We, the undersigned, as Proprietor/Partners of M/s _____ or as individual do hereby declare that the particulars as given above including in Annexure A & B are complete and correct in all respect to the best of my/our knowledge and belief. I/we further recognize that if any of the statements made therein or information furnished in the application form is not correct, I/We would be liable for disciplinary action under the Chartered Accountants Act, 1949, and Regulations framed there under:-

I/We hereby declare that audit/other assignment allotment on the basis of information furnished in the application form will not be accepted and carried out if the firm in whose name the application is made is not in existence at the time of allotment.

I/We declare that the constitution of the firm as on _____ (date) shown in the application is the same as that in the construction certificate issued by the ICAI as on _____ (date) in Case of any change, the details are given below with a separate note.

S. No.	Name of Partner / Proprietor / Individual	Membership No.	PAN No.	Signature

Date _____

Place _____

- * 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.
- 2. The signatures should correspond to those in the Institute's records.

Change is Status of the firm

Details of Partners/Sole Proprietor of the Concern
(In case a member practicing in individual name, particulars of such member to be given)

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Name	Membership No.	PAN/GIR No.	Whether		Whether Occupations Main is practice	Whether partner/ proprietor/ paid employee in any other concern		Whether full time employee of the applicant firm		Date of joining the firm as a partner/ proprietor	Whether association with the firm is only occupation	
			ACA	FCA		YES	NO	YES	NO			Yes
TOTAL												

* TICK THE APPROPRIATE BOX

Please give member number only, and not the region code (such as 100/200/300/400/500)

ANNEXURE B

10/c

Details of Paid Chartered Accountant Employees in the Concern

Name	Membership Number ¹	Date of Joining the Firm			Whether		ARE THEY IN SERVICE ON		WHETHER PARTNER/ PROPRIETOR/ PART-TIME EMPLOYEE IN OTHER CONCERN		SIGNATURE ²
		DD	MM	YYYY	ACA	FCA	Full Time Basis	Part Time Basis	YES	NO	
					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
TOTAL											

* TICK THE APPROPRIATE BOX

- 1. Please give membership number only and not the region code (such as 100/200/300/400/500)
- 2. The signatures should correspond to those in the institute's records

ACKNOWLEDGEMENT

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Received Bio-data / application form from M/s _____

On _____ entered at Sr. No. _____

Signature of receipt clerk