

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

No.F.A.R.(Audit)2010/1640

Dated:-03/03/2010

CIRCULAR

In pursuance of recommendations of the committee constituted for revising the norms regarding categorization of auditors, Hon'ble Lieutenant Governor, Delhi is pleased to accord his kind approval for revising the norms as under:-

	Present Norms	Norms Recommended
A	Four Fellow of CA + more than ten years standing of the firm NO Limit	5 fellows and at least 2 partners having experience of more than 10 years. No limit
B	Three Fellow of CA+ more than ten years standing of the firm & left out of A. Below Rs.5 Crores	3 fellows and at least 2 partners having experience of more than 10 years. Below Rs.5 Crores
C	Two Fellow of CA + more than ten years standing of the firm & left out of B Below Rs.3 Crores	2 fellows and at least 1 partner having experience of more than 10 years. Below Rs.3 Crores
D	All remaining fellow of CA Firm Below Rs.2 Crores	2 fellows and at least 1 partner having experience of more than 5 years. Below Rs.2 Crores
E	All Associate CAs Below Rs.50 Lakhs	As usual

Sd/-
(DR. A.C.VERMA)
REGISTRAR, COOPERATIVE SOCIETIES