

M-13033/88/2025-MoC  
Government of India  
Ministry of Cooperation  
Office of Central Registrar of Cooperative Societies

9th Floor, Tower – E, World Trade Centre,  
Nauroji Nagar, New Delhi – 110029  
Dated: 31 December, 2025

**Circular**

Subject: **Strengthening Internal Control and Ensuring Readiness for Concurrent Audit**

To enhance internal control and ensure the Society's preparedness for concurrent audit, timely availability of branch-level information is critical for effective monitoring and smooth conduct of audit processes. In order to streamline reporting and promote transparency, the following directions are hereby issued:

- (i) All branches of the Society shall submit a daily report of their business to the Head Office.
- (ii) The report must include details of transactions, activities, and any significant developments.
- (iii) A uniform reporting format may be circulated separately by the Society to ensure consistency across all branches.
- (iv) Branch Managers/Heads shall be personally accountable for the accuracy, completeness, and timely submission of the daily reports.

2. The Society will consolidate and maintain all daily reports to ensure that, whenever a concurrent audit is undertaken (wherever applicable), all relevant information is readily available in advance

3. This is issued with the approval of competent authority.

  
(Monika Khanna)  
Joint registrar

**Distribution:**

The Chairman & Chief Executive Officer,  
All Multi-State Cooperative Societies.

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