From

The Registrar,
Cooperative Societies, Haryana,
Panchkula.

To

All Assistant Registrar,
Cooperative Societies, In the State

Memo No.: 35/1/98-Audit (6)/ 10809-40
Dated: 23-07-14

Sub:- Revision of Audit Fee.

Rule 80(1) of the Haryana Cooperative Societies Rules 1989 lays down as under:-

Every Cooperative Society shall pay to the Govt. a fee for the Audit of its accounts for each cooperative year in accordance with the scale fixed by the Registrar with previous approval of the Govt. in respect of the class of the Cooperative Societies to which it belongs.

The scales of audit fee were prescribed vide this office memo No: Audit/35/1/98-A(6)/22919-23045 dated 9-11-2001, 6621-58 dated 8-5-2003 and 7507-38 dated 10-9-2008. Since then the working of the societies of every type have increased considerably, inter-alia because of Govt. shares investment in these societies and provision of other type of facilities etc. like-wise the cost of audit has also increased. Hence the necessity for revision of the rates of Audit fee was felt.

In supersession of the existing scales of Audit Fee and in exercise of powers conferred under the said rules, I, C.R.RANA, IAS, Registrar, Cooperative Societies, Haryana hereby fix the revised scales of audit fee for various types of societies as detailed in Annexure-A, Prior approval of Govt. to enforce the new rates have been obtained vide letter No. 569-C-8-2014/6905 dated 03-06-2014. The new schedule of rates shall come into force w.e.f 03-06-2014 and the audit fee for the year 2013-2014 if already assessed shall be revised in accordance with the new schedule of rates.

Dated:- 11-07-2014

C.R. RANA
Registrar, Cooperative Societies,
Haryana, Panchkula.

Endst.No. 35/1/98-Audit-6/ 10841-10955 Dated: 23/7/14.

A copy along with enclosures in forwarded to:

1. All Managing Directors Coop. Apex Institutions in the State.
2. Managing Directors All Coop. Sugar Mills Ltd. In the State.
3. All Deputy Registrar, Cooperative Societies, Haryana State .

P.T.O

4. All Audit Officer Cooperative Societies Haryana state with 5 spare copies to circulate to among Senior auditor's and Auditor's in his circle.
5. All Chief Executive Officer Central Coop. Bank Ltd. in the State.
6. All Chief Executive Officer Urban Coop. Banks in the State.
7. All Chief Executive officer D.P.C.A.R.D.B
8. All Officers at the headquarters.
9. All Heads of Branches in H.O.

For information and necessary action.

Chief Auditor
O/C Registrar, Cooperative Societies,
Haryana, Panchkula.

Endst.No35/1/98-Audit-6/ 10952-60 Dated: 23/7/14

Copy of the above alongwith enclosure is forwarded to for information to:-

1. The Principal Secretary to Govt. Haryana Cooperation Department for information with reference to their letter No. 569-C-8-2014/6905 dated3-6-14.
2. The Principal Secretary to Govt Haryana Finance Department for information with reference to their letter No. 53/9/2008-IFD-I/2475 Dated 5.5.14.
3. Accountant General, Haryana, Chandigarh for information and necessary action.

22/07/2014
Chief Auditor
O/C Registrar, Cooperative Societies,
Haryana, Panchkula.

Proposal of Audit Fees Revision (ANNEXURE 'A')

Sr. No.	Name of Instition	Staff deployed in Audit	No. of persons	Monthly Salary in Lacs	Total Pay (during an year)	Propcsed Audit Fees	Old rates of audit fess	Remarks
	Apex Co-op. Soceites							
1	Haryana State Co-op. Bank	Post shifted				Statutory Audit Fees Rs. 5,00,000/- fixed, If internal audit and preaudit will be conducted by departmental auditor, then total audit fees will be 1% of the net profit with the following: minimum 5 Lacs and maximum 10 Lacs. Rs. 50,000 per branch will be charged in addition to above.	1% of the N.Profit with the following minimum & maximum limit, Mini. 5.00 Lacs, Maxi-25.00 Lacs	
2	Haryana State Co-op. Agri. Rural Dev. Bank (HSCARDB)	SA,SIA,CLERK PEON	1+2+1+1=5	1	12	1% of the N.Profit with the following minimum & maximum limit, Mini. 10 Lacs-maximum 15 Lac	1% of the N.Profit with the following minimum & maximum limit, Mini. 5.00 Lacs, Maxi-10.00 Lacs	
3	Haryana State Co-op. Supply & Mkt. Fed.(Hafed)	AO,SA,SIA, STENO CLERK PEON	1+7+8+7+1+2 =26	6.25	75	3% of the N.Profit with the following minimum & maximum limit, Mini. 75 Lacs & maximum 1.5 Crore including all units.	3% of the N.Profit with the following minimum & maximum limit, Mini. 30.00 Lacs, Maxi-150.00 Lacs for every additional point Rs. 10000/-	
4	Haryana State Co-op. S.Mills Fed.(Sugar Fed)	IA,SIA	1+1=2	0.5	6	3% of the N.Profit with the following minimum & maximum limit, Mini. 50000/-, Maxi-2.5 Lacs	3% of the N.Profit, either actual expenditure of audit staff	
5	Haryana State Ind. Federation	U.W.UP				3% of the N.Profit with the following minimum & maximum limit, Mini. 50000/-, Maxi-2.5 Lacs	3% of the N.Profit with the following minimum & maximum limit, Mini. 10000/-, Maxi-50000/-	
6	Haryana Handloom Weavers Co-op. Apex Soceity Ltd.	U.W.UP				3% of the N.Profit with the following minimum & maximum limit, Mini. 50000/-, Maxi-2.5 Lacs	3% of the N.Profit with the following minimum & maximum limit, Mini. 10000/-, Maxi-50000/-	
7	Haryana Co-op. Dairy Dev. Fed.	SA,SIA,CLERK PEON	1+2+1+1=5	1	12	3% of the N.Profit with the following minimum & maximum limit, Min.6 Lacs- maximum 15 Lacs and every additional unit Rs. 20000/- per unit.	3% of the N.Profit with the following minimum & maximum limit, Mini. 3.5 Lacs, Maxi-15.00 Lacs for every additioanl units Rs. 10000/-each unit.	6 Months
8	Haryana State Co-op. Wholesale Consumer Fed(Confed)	SA,SIA,CLERK PEON	5+10+5+5=25	5.42	65	3% of the N.Profit with the following minimum & maximum limit, Mini. 50 Lacs- maximum 1.5 crore for all units in state.	3% of the N.Profit with the following minimum & maximum limit, Mini.10.00 Lacs, Maxi-50.00 Lacs	
9	Haryana State Co-op. L & C Fed.	SA,SIA,CLERK PEON	1+2+1+1=5	0.5	6	3% of the N.Profit with the following minimum & maximum limit, Mini. 50000/-, Maxi-2.5 Lacs	3% of the N.Profit with the following minimum & maximum limit, Mini. 30000/-, Maxi-1.5 Lacs	
10	Haryana State Co-op. Housing Fed.			0.5	6	3% of the N.Profit with the following minimum & maximum limit, Mini.50000/-maximum 2.5 Lacs	3% of the N.Profit with the following minimum & maximum limit, Mini.5000/-, Maxi-50000/-	

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11	Haryana State Co-op. Dev. Fed.,	IA,SIA	1+1=2	0.5	6	3% of the N.Profit with the following minimum & maximum limit, Mini.50000/-maximum 2.5 Lacs	3% of the N.Profit with the following minimum & maximum limit, Mini. 5000/-, Maxi-50000/-	Now audit party is conducting concurrent audit as well as statutory audit and another additional Work.
	Central Co-op.Socieites							
1	Co-op. Spinning Mills	U.W.UP				3% of the N.Profit with the following minimum & maximum limit, Mini. 50000/-, Maxi-2.5 Lacs	3% of the net profit with the following Minimum Annual Audit 5000/- maximum 25000/- Mini. Concurrent Audit 50000/- maximum 250000/-	
2	Central Co-op. Banks	Post shifted due to the recomandation of vaithanathan committee				Statutory Audit Fees Rs. 2,00,000/- fixed+ If internal audit and preaudit will be conducted by Departmental auditor, then audit fees will be 1% of the net profit with the following: minimum 5 Lacs and maximum 10 Lacs. Rs. 10,000 per branch will be charged in addition to above.	5% of the net profit with the following : Annual Audit Mini. 50000/- maximum 250000/- Concurrent Audit mini. 500000/- maximum 1250000/-	
3	Co-op. Sugar Mills	SA,SIA,CLERK PEON	4	0.8	9.6	5% of the N.Profit with the following with crushing capacity upto 1250 Mt min. 5,00,000/- max. 10,00,000/- 1251- 1800 Mt min. 6,00,000/- max. 12,00,000/- with crushing capacity above 1800 MT min. 7,50,000/- max. 15,00,000/- provided audit fee of Rs. 1000/- only shall be charged till crushing starts.	5% of the N.Profit with the following with crushing capacity upto 1250 Mt 150000/- 1500000/- 1250- 1800 Mt 250000/- 2000000/- with crushing capacity above 1800 MT with subsidary unit 300000/- 2000000/- provided audit fee of Rs. 1000/- only shall be charged till crushing starts.	
4	Central Co-op. Consumer Store	IA/SIA	1	0.3	45	5% of the N.Profit with the following minimum & maximum limit, Mini. 50000/-, Maxi-125000/-	5% of the N.Profit with the following minimum & maximum limit, Mini. 25000/-, Maxi-1.25000/-	45 days
5	Distt. Co-op. Labour & Const. Federation	Ia/SIA	1	0.25	0.25	5% of the N.Profit with the following minimum & maximum limit, Mini. 25,000/-, Maxi-1,25,000/-	5% of the N.Profit with the following minimum & maximum limit, Mini. 5000/-, Maxi-25000/-	25 Men days
6	Milk Union(Distt)		1	0.25	3	5% of the N.Profit with the following minimum & maximum limit, Mini.2,00,000/-, Maxi-10,00,000/- + Rs. 50,000/- if chilling centre/ branch is out of state.	5% of the N.Profit with the following minimum & maximum limit, Mini.50000/-, Maxi-250000/-	full party I year
7	Distt. Milk Union with M.Plant	SA,SIA,CLERK PEON	1	0.25	3	As above	5% of the N.Profit with the following minimum & maximum limit, Mini. 150000/-, Maxi-750000/-	full party I year
	Primary Secondary Societies							
1	Agri. Credit Service Society	IA/SIA	1	0.15	10	5% of the net profit with the following Minimum and Maximum limit: Minimum 10,000/- and maximum 50,000/-	5% of the net profit with the following upto 20 lacs working capital Minimum 1000/- and maximum 5000/-, 20 to 40 Lacs Minimum 2000/- maximum 10000/- and above 40 lacs Minimum 2500/- maximum 12500/-	15 Men days

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2	Primary Agri. Co-op. Society(PACS)	IA/SIA	1	0.25	25	5% of the net profit with the following Minimum and Maximum limt : Minimum 25,000/- maximum 1.25 lac	5% of the net profit with the following Minimum 15000/- maximum 75000/-	30 days
3	Co-op. Urban Bank (with deposit more than 25 Crores)	SA AND SIA	2	0.6	1.8	5% of the N.Profit with the following minimum & maximum limit, Mini. 2,00,000/-, Maxi-12,50,000/-	5% of the N.Profit with the following minimum & maximum limit, Mini. 10000/-, Maxi-50000/-	90 Men days
4	Co-op. Urban Bank (with deposits equal to or less 25 Crores)	SA AND SIA	2	0.6	0.5	5% of the N.Profit with the following minimum & maximum limit, Mini. 50,000/-, Maxi-2,50,000/-	5% of the N.Profit with the following minimum & maximum limit, Mini. 10000/-, Maxi-50000/-	25 Men days
5	(a) Co-op. Marketing Society (With Fertilizer)	IA	1	0.25	0.25	5% of the N.Profit with the following minimum & maximum limit, Mini. 25,000/-maximum 1,25,000/-	Minimum 7500/- maximum 37500/-	25 Men days
6	(b) Co-op. Marketing Society (without Fertilizer)	IA	1	0.25	0.1	5% of the N.Profit with the following minimum & maximum limit, Mini. 10,000/-maximum 50,000/-	Minimum 2500/- maximum 12250/-	10 Man days
7	Primary Co-op. Consumer Store	IA/SIA	1	0.3	0.2	5% of the N.Profit with the following minimum & maximum limit, Mini. 1000/- maximum 5000/-	5% of the N.Profit with the following minimum & maximum limit, Mini. 500/-, Maxi-2500/-	2 Men days
8	Milk Societies					5% of the N.Profit with the following minimum & maximum limit, Mini. 2000/-, Maxi-5000/-	5% of the N.Profit with the following minimum & maximum limit, Mini. 500/-, Maxi-2500/-	3 Men days
9	Co-op. Labour & Const. Societies					5% of the N.Profit with the following minimum & maximum limit, Mini. 2000/-Maximum 5000/-	5% of the N.Profit with the following minimum & maximum limit, Mini. 500/-, Maxi-2500/-	2 Men days
10	Distt. Primary Co-op. Agri & Rural Dev. Bank	SA,SIA,CLERK PEO	4	0.6		5% of the N.Profit with the following minimum & maximum limit, Mini. 50000/-Maximum 2.5 Lacs + 10,000/- per branch	5% of the N.Profit with the following minimum & maximum limit, Mini. 30000/-, Maxi-150000/-	All the SA parties are conducting audit of 2 to 3 DPCARDB
11	Co-op. Transport Society					5% of the N.Profit with the following minimum & maximum limit, Mini. 2500/-Maximum 5000/-	5% of the N.Profit with the following minimum & maximum limit, Mini. 1000/-, Maxi-5000/-	3 Men days
12	Co-op. Group Housing Finance Society/House Building					5% of the N.Profit with the following manner: upto 100 Member: min. 5000/- max. 10000/- Above 100 Members not more than 400 Members min. 10000/- max. 25000/- more than 400 Members: 25000/- max. 50000/-	5% of the N.Profit with the following minimum & maximum limit, Mini. 1000/-, Maxi-5000/-	10-20 MAN DAYS
13	Brick-Kin-Co-op. Society					5% of the N.Profit with the following Having Desi Ground Bhatha Mini.1000/-, Maximum 5000/- Having Chimney Bhatha Minimum 10000/- Maximum 50000/-	5% of the N.Profit with the following Having Desi Ground Bhatha minimum & maximum limit, Mini. 500/-, Maxi-2500/- Having Chimney Bhatha Minimum 2000/- maximum 10000/-	2 Men days
14	Cooperative Sugar Cane Society					5% of the N.Profit with the following minimum & maximum limit, Mini. 5000/-, Maxi. 10000/-	5% of the N.Profit with the following minimum & maximum limit, Mini. 1000/-, Maxi-5000/-	2 Men days

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15	Cinema Society					5% of the N.Profit with the following minimum & maximum limit, Mini. 1000/-, Maxi. 5000/-	5% of the N.Profit with the following minimum & maximum limit, Mini. 10000/-, Maxi-50000/-	2 Men days
16	Co-op. Industrial Society					5% of the N.Profit with the following minimum & maximum limit, Mini. 1000/-,Maxi. 5000/-	5% of the N.Profit with the following minimum & maximum limit, Mini. 500/-, Maxi-2500/-	2 Men days
17	Co-op. Farming Society					5% of the N.Profit with the following minimum & maximum limit, Mini. 1000/-,maximum 5000/-	5% of the N.Profit with the following minimum & maximum limit, Mini. 500/-,	1 Men days
18	SETC/NATC					5% of the N.Profit with the following manner: Having disbursement of loan Upto 1 Crore: Min. 5000/- max. 12500/- Having disbursement of loan more than 1 Crore: min. 10000/- max 25000/-	5% of the net profit with the following: mini. 500/- max. 2500/-	5-10 Man days
19	Others if any					5% of the N.Profit with the following minimum & maximum limit, Mini. 1000/-,maximum 5000/-		

Notes:

1 **All cooperative societies under winding up order would be exempted from levy of audit fee. They will, however, be assessed audit fees for the year in which they are brough under winding up as also for the year in which revived .**

2 **Audit fees shall be assessed by the general line staff as per annual statement. In case there is difference of profit and loss in a society at the time of final audit, the Assistant Registrar shall revise the amount of audit fee as per audited profit/loss of the society accordingly.**

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ESTIMATE OF AUDIT FEES (ANNEXURE - 'B')

Sr. No.	Kind of Societies	No. of Society	Proposed Minimum Audit Fees (in lacs)	Total In Lacs
Apex Societies				
1	Harco Bank	1	0	0
2	HSCARDB	1	10	10
3	HAFED	1	75	75
4	Sugar Fed.	1	0.5	0.5
5	Infed.	1	0	0
6	Apex Handloom	1	0	0
7	Dairy Fed.	1	6	6
8	Confed	1	50	50
9	L/C Federation	1	0.5	0.5
10	House Fed.	1	0.5	0.5
11	Harco Fed.	1	0.5	0.5
Central Societies				
1	Spinning Mill	0	0	0
2	DCCB	19	0.0	0
3	Sugar Mill	10	5	50
4	Central Consumer Store	7	0.5	3.5
5	Distt. L&C Fed.	19	0.25	4.75
6	Milk Union	6	2	12
Primary/ Secondary Societies				
1	C/S	38	0.1	3.8
2	PACS	624	0.25	156
3	Urban Banks	7	0.5	3.5
4	Marketing	69	0.25	17.25
5	Marketing Fruit & Veg.	53	0.1	5.3
6	Primary Consumer Store	46	0.01	0.46
7	Milk Society	3395	0.02	67.9
8	L/C Societies	4326	0.02	86.52
9	DPCARDB	19	0.5	9.5
10	Transport	1128	0.025	28.2
11	GH/ HB	1251	0.05	62.55
12	Sugar Cane	8	0.5	4
13	SETC/ NATC	791	0.05	39.55
14	Industrial	425	0.01	4.25
15	Others	877	0.01	8.77
	Total	**13129**	**153.145**	**710.8**
	In addition above branch of DPCARDB	86	0.1	8.6
Total				**719.4**

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प्रेषक

रजिस्ट्रार,
सहकारी समितियां, हरियाणा,
पंचकूला ।

प्रेषित

सहायक रजिस्ट्रार,
सहकारी समितियां, हरियाणा राज्य में।

यादि क्रमांकः1/1/09– आड़िट(2)/10378-409
दिनांकः 25-9-09

विषयः– आड़िट फीस के निर्धारण बारे ।

जैसा कि हरियाणा राज्य में विभिन्न संस्थाओं का आडिट सनदी लेखाकारों से करवाया जा रहा है उन संस्थाओं की आडिट फीस निर्धारण करने/जमा करवाने बारे स्पष्ट किया जाता है कि जिन संस्थाओं का आडिट सनदी लेखाकार से करवाया जाए उन संस्थाओं की आडिट फीस के निर्धारण के समय आप (सहायक रजिस्ट्रार) सम्बन्धित संस्था/समिति की आडिट फीस निर्धारित करते हुए उन्हें निर्देश जारी करे कि निर्धारित राशि में से सनदी लेखाकार को अदा की जाने वाली राशि को घटा कर शेष राशि जो भी देय बनती है खजाने में जमा करवाएं। यह आदेश उसी समय से मान्य होंगे जबसे संस्था/समिति का आडिट सनदी लेखाकार द्वारा किया गया। इस विषय पर रजिस्ट्रार महोदय द्वारा दिनांक 17.9.09 को स्वीकृति दे दी गई है।

22/9/09

मुख्य लेखा परीक्षक,
कृतेः रजिस्ट्रार सहकारी समितियां,
हरियाणा, पंचकूला

पृष्ठांकन क्रमांकः1/1/09– आड़िट(2)/10410-26 दिनांकः 25-9-09

उपरोक्त की प्रति निम्नलिखित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु भेजी जाती हैः–

1. वित्तायुक्त एवं प्रधान सचिव हरियाणा सरकार, सहकारिता विभाग।
2. महालेखाकार (आडिट) हरियाणा, चण्डीगढ़।
3. उप रजिस्ट्रार, सहकारी समितियां, हरियाणा राज्य में।
4. लेखा परीक्षा अधिकारी, हरियाणा राज्य में।

22/9/09

मुख्य लेखा परीक्षक,
कृतेः रजिस्ट्रार सहकारी समितियां,
हरियाणा, पंचकूला

आन्तिरक वितरण 10497–10550