

From

Registrar,  
Cooperative Societies, Haryana,  
Panchkula.

To

All Assistant Registrar,  
Cooperative Societies, In the State.

Memo No. 35/1/98/Audit(6) / 4883-4915

Dated:- 23-4-18

**Subject: Corrigendum Regarding Audit Fee Assessment.**

In the continuation of this office letter No. 35/1/98/Audit(6)/10809-40 dated 23.07.2014, please find enclosed herewith the rectified audit fee scales implemented w.e.f 03-06-2014 for your information and necessary action .

**Encl:-** Rectified Audit fee scales w.e.f. 03.06.2014.

  
Chief Auditor

O/o Registrar Co-operative Societies,  
Haryana, Panchkula.

Endst. No. 35/1/98/Audit(6)/ 4916-90

Dated: 23-4-18

A copy alongwith enclosures is forwarded to:-

1. All Deputy Registrar, Cooperative Societies, Haryana State.
2. All Audit Officer, Cooperative Societies, Haryana State.
3. All Managing Directors, Cooperative Apex Institutions, In the State.
4. All Managing Director, Central Cooperative Bank Ltd., In the State.
5. All Managing Director, Central Cooperative Sugar Mills Ltd., In the State.
6. All Managing Directors/Managers, Urban Cooperative Banks in the State.
7. All Chief Executive Officer, DPCARDB.
8. All Officers at the headquarters.

For information and necessary action.

  
Chief Auditor

O/o Registrar Co-operative Societies,  
Haryana, Panchkula.

Endst. No. 35/1/98/Audit(6)/ 4991-93

Dated: 23-4-18

A Copy of above alongwith enclosure is forwarded to:-

1. The Financial Commissioner & Secy. To Govt. Haryana Cooperation Department for information with reference to their letter No. 569-C-8-2014/6905 dated 03.06.2014.
2. The Financial Commissioner & Secy. To Govt. Haryana Cooperation Department for information with reference to their letter No. 53/9/2008-IFD-I/2475 dated 05.05.2014.
3. Accountant General, Haryana, Chandigarh for information and necessary action.

  
Chief Auditor

O/o Registrar Co-operative Societies,  
Haryana, Panchkula.

Primary Secondary Societies		
1	Agri. Credit Service Society	5% of the net profit with the following Minimum- and Maximum- limit: Minimum- 10,000/- and Maximum- 50,000/-
2	Primary Agri. Co-op. Society (PACS)	5% of the net profit with the following Minimum- and Maximum- limit: Minimum- 25,000/- and Maximum- 1.25 lac-
3	Co-op. Urban Bank (with deposit more than 25 Crores)	5% of the net profit with the following Minimum- and Maximum- limit: Minimum- 2,00,000/- and Maximum- 12,50,000/-
4	Co-op. Urban bank (with deposits equal to or less 25 Crores)	5% of the net profit with the following Minimum- and Maximum- limit: Minimum- 50,000/- and Maximum- 2,50,000/-
5	(a) Co-op. Marketing Society (with Fertilizer)	5% of the net profit with the following Minimum- and Maximum- limit: Minimum- 25,000/- and Maximum- 1,25,000/-
6	(b) Co-op. Marketing Society (without Fertilizer)	5% of the net profit with the following Minimum- and Maximum- limit: Minimum- 10,000/- and Maximum- 50,000/-
7	Primary Co-op. Consumer Store	5% of the net profit with the following Minimum- and Maximum- limit: Minimum- 1,000/- and Maximum- 5,000/-
8	Milk Societies	5% of the net profit with the following Minimum- and Maximum- limit: Minimum- 2,000/- and Maximum- 5,000/-
9	Co-op. Labour & Const. Societies	5% of the net profit with the following Minimum- and Maximum- limit: Minimum- 2,000/- and Maximum- 5,000/-
10	Distt. Primary Co-op. Agri & Rural Dev. Bank	5% of the net profit with the following Minimum- and Maximum- limit: Minimum- 50,000/- and Maximum- 2.5 Lacs + 10,000/- per branch
11	Co-op. Transport Society	5% of the net profit with the following Minimum- and Maximum- limit: Minimum- 2,500/- and Maximum- 5,000/-
12	Co-op. Group Housing Finance Society / House Building	5% of the net profit with the following manner: Upto 100 Members: Minimum 5,000/- Maximum: 10,000/- Above 100 Members not more than 400 Members: Minimum- 10,000/- Maximum- 25,000/- More than 400 Members: 25,000/- Maximum- 50,000/-
13	Brick-Kin-Co-op. Society	5% of the Net Profit with the following having Desi Ground Bhatha Minimum- 1000/-, Maximum- 5000/- , Having Chimney Bhatha Minimum- 10,000/- Maximum 50,000/-
14	Cooperative Sugar Cane Society	5% of the net profit with the following Minimum- and Maximum- limit: Minimum- 5,000/- and Maximum- 10,000/-
15	Cinema Society	5% of the net profit with the following Minimum- and Maximum- limit: Minimum- 1,000/- and Maximum- 5,000/-
16	Co-op. Industrial Society	5% of the net profit with the following Minimum- and Maximum- limit: Minimum- 1,000/- and Maximum- 5,000/-
17	Co-op. Farming Society	5% of the net profit with the following Minimum- and Maximum- limit: Minimum- 1,000/- and Maximum- 5,000/-
18	SETC/NATC	5% of the net profit with the following manner:- Having disbursement of loan upto 1 Crore. Minimum- 5,000/- Maximum- 12,500/- Having disbursement of loan more than 1 Crore: Minimum- 10,000/- Maximum- 25,000/-
19	Others if any	5% of the Net Profit with the following Minimum & Maximum limit: Minimum- 1,000/-, Maximum- 5,000/-

**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 brought 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.
- 3 The arrears of audit fee pending prior to 23.07.2014 in respect of HARCO BANK, DCCB's and UCB's will be recoverable as per clarification issued by this office circular no 35/1/98/Audit(6)/11705-30 dated 15.06.2015

  
Chief Auditor

O/o Registrar Cooperative Societies,  
Haryana, Panchkula

### Scale of Audit Fees/Annexure-A

S.No.	Name of Institution	Revised Scales of Audit Fee w.e.f 03.06.2014
<b>Apex Cooperative Societies</b>		
1	Haryana State Co-op. Bank	Statutory Audit fees Rs. 5,00,000/- fixed, if internal audit and pre-audit 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.
2	Haryana State Co-op. Agri. Rural Dev. Bank (HSCARDB)	1% of the Net Profit with the following Minimum & Maximum limit: Minimum- 10 Lac Maximum- 15 Lac
3	Haryana State Co-op. Supply & Mkt. Fed. (HAFED)	3% of the Net Profit with the following Minimum & Maximum limit: Minimum- 75 Lacs & Maximum- 1.5 Crore including all units
4	Haryana State Co-op. S. Mills Fed. (Sugar Fed)	3% of the Net Profit with the following Minimum & Maximum limit: Minimum-50,000/-, Maximum-2.5 Lacs
5	Haryana State Ind. Federation (U.W.up)	3% of the Net Profit with the following Minimum & Maximum limit: Minimum- 50,000/-, Maximum-2.5 Lacs
6	Haryana Handloom Weavers Co-op. Apex Society Ltd.(U.W.up)	3% of the Net Profit with the following Minimum & Maximum limit: Minimum- 50,000/-, Maximum-2.5 Lacs
7	Haryana Co-op. Dairy Dev. Fed.	3% of the Net Profit with the following Minimum & Maximum limit: Minimum- 6 Lacs- Maximum- 15 Lacs and every additional unit Rs. 20,000/- per unit.
8	Haryana State Co-op. Wholesale Consumer Fed (CONFED)	3% of the Net Profit with the following Minimum & Maximum limit: Mini 50 Lacs- Maximum- 1.5 Crore for all units in state
9	Haryana State Co-op. L&C Fed.	3% of the Net Profit with the following Minimum & Maximum limit: Minimum- 50,000/-, Maximum-2.5 Lacs
10	Haryana State Co-op. Housing Fed.	3% of the Net Profit with the following Minimum & Maximum limit: Minimum- 50,000/- Maximum- 2.5 Lacs
11	Haryana State Co-op. Dev. Fed.	3% of the Net Profit with the following Minimum & Maximum limit: Minimum- 50,000/- Maximum- 2.5 Lacs
<b>Central Cooperative Societies</b>		
1	Co-op. Spinning Mills (U.W.up)	3% of the Net Profit with the following Minimum & Maximum limit: Minimum- 50,000/-, Maximum- 2.5 Lacs
2	Central Co-op. Banks	Statutory Audit Fees Rs. 2,00,000/- fixed + if internal audit and pre-audit 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.
3	Co-op. Sugar Mills	5% of the Net Profit with the following with crushing capacity upto 1250 Mt. min 5,00,000/- Maximum- 10,00,000/- 1251- 1800 Mt. Minimum- 6,00,000/- Maximum- 12,00,000/- with crushing capacity above 1800 MT Minimum- 7,50,000/- Maximum- 15,00,000/ provided audit fee of Rs. 1,000/- only shall be charged till crushing starts.
4	Central Co-op. Consumer Store	5% of the Net Profit with the following Minimum & Maximum limit: Minimum- 50,000/-, Maximum-1,25,000/-
5	Distt. Co-op. Labour & Const. Federation	5% of the Net Profit with the following Minimum & Maximum limit: Minimum- 25,000/-, Maximum-1,25,000/-
6	Milk Union (Distt.)	5% of the Net Profit with the following Minimum & Maximum limit: Minimum- 2,00,000/-, Maximum-10,00,000/ + Rs. 50,000/- if chilling centre/branch is out of state,
7	Distt. Milk Union with M. Plant	As above

  
Chief Auditor

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Haryana, Panchkula