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Directorate of Cooperation  
Himachal Pradesh

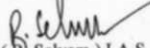
No.3-12/74-Coop (Audit)- Dated Shimla-9, the 26<sup>th</sup> March,2015.

" ORDER "

In supersession of this office order No.Coop.3-12/74-A-4 dated 2<sup>nd</sup> August,2000 and No.Coop.3-813/77-A dated 20<sup>th</sup> May,2010 and in exercise of the powers vested in me under Rule 84 of the H.P. Cooperative Societies Rules,1971, I, R. Selvam, Registrar, Cooperative Societies, Himachal Pradesh hereby fix the schedule of audit fee chargeable from various type of Cooperative Societies, indicated in Annexure-A to this order. The type of Cooperative Societies listed in Annexure-B shall be exempted from levy of audit fee.

The schedule of rates will be applicable to the Cooperative Societies functioning in the whole of H.P. with immediate effect i.e. audit for the year ending 2014-15 recoverable during the year, 2015-2016. The new rates shall be applicable to Departmental Auditors, empanelled Chartered Accountants, Retiree Departmental Auditors and Certified Auditors.

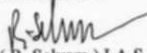
While calculating the amount of audit fee according to the above scale, amount up to paise 50 will be ignored and paise 51 or more will be rounded as Rupee one.

  
( R. Selvam ) I.A.S.

Registrar Cooperative Societies,  
Himachal Pradesh

Endst.No.3-12/74-Coop.( Audit)- Dated Shimla-9, the 26<sup>th</sup> March,2015.  
Copy to:-

1. The Chief Secretary (Cooperation) to the Govt. of H.P.
2. The Additional Registrar, Cooperative Societies, Dharamshala District Kangra.
3. The Deputy Registrar, Cooperative Societies( Eastern Division) Shimla, Mandi and Dharamshala.
4. The Additional Registrar (Admn/ Monitoring) Joint Registrar (Marketing) Deputy Registrar (Audit/ Consumer) Assistant Registrar (Audit) of this Directorate for information.
5. The Sub-Divisional Officer ( Civil) Kaza and Pangri for information.
6. All the Assistant Registrar, Cooperative Societies in H.P. with the remarks that the assessment of audit fee for the year,2014-2015 be got made according to the new rates.
7. Secretary, the H.P.State Cooperative Development Federation Ltd, Shimla for necessary action.
8. Prncipal, Cooperative Training Centre, Mashobra for necessary action.
9. B&A and Audit Section of this Directorate.
10. P.A. to Registrar, Cooperative Societies, H.P. Shimla-9.

  
( R. Selvam ) I.A.S.

Registrar Cooperative Societies,  
Himachal Pradesh

## Schedule of Audit Fee Scale

Annexure "A"

S.No.	Type of Societies	Rate (% of profit)	Minimum	Maximum
1.	The H.P. State Cooperative M&C Fed.	5%	40000	85000
2.	The H.P. State Coop. housing Federation	5%	15000	40000
3.	The H.P. State Coop. Wool Federation	10%	15000	40000
4.	The H.P. State Coop. Tea Federation	10%	15000	40000
5.	The H.P. State Coop. Milk Federation	10%	15000	40000
6.	The H.P. State H/L & H/C Cooperative Development Federation Kullu	10%	15000	40000
7.	The H.P. State Coop. Union (Dev. Fed.)	-	Fixed	15000
8.	The Kangra Pw. Coop. ARD Bank	5%	30000	50000
9.	The Central Coop. Consumer Store	10%	3000	20000
10.	Dist. Fed./Wholesale Society/Unions	10%	3000	30000
11.	Cinema Coop. Societies	10%	3000	30000
12.	Transport Cooperative Societies	10%	3000	30000
13.	The Himachal Labour & Construction & Power Generation Coop. Fed.	10%	15000	40000
14.	The H.P. State Cooperative Advancement & Professional Education Society Ltd.	10%	15000	40000
15.	Housing Cooperative Societies	10%	1500	10000
16.	Primary Coop. Consumer store	10%	1000	15000
17.	Primary Agri. M.P./Service/T.C. Societies	10%	1000	20000
18.	Employees Credit Societies	10%	1000	10000
19.	Joint Farming/Forest/Dairy farming/Milk Societies	10%	1000	10000
20.	District Cooperative Unions	-	Fixed	5000
21.	Coop. Industrial/Poultry Societies	10%	1000	10000
22.	Marketing & Processing Societies including Himprocess.	10%	3000	20000

23.	Labour & Construction Societies	10%			
24.	Any other type of Societies not mentioned above	10%	1000		10000
25.	Under liquidation Societies (Primary level)		1000		10000
			500		3000
26.	Under liquidation Societies (Secondary level)		2000		5000
27.	Under liquidation Societies (Apex level)		5000		10000

For societies which are doing business.

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Annexure "B"

The following type of Cooperative Societies will not be levied any audit fee at present.

1. Better Farming Cooperative Societies
2. Better Living Cooperative Societies
3. Cho-Reclamation & Soil Conservation Societies.
4. Tea Planting Societies
5. First year of registration of the society.
6. Un-registration/approved School Stores.
7. All women Cooperative Societies having 100% women membership.