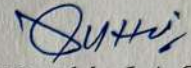


No, 3-12/74-Coop(Audit)
Directorate of Cooperation
Himachal Pradesh

Dated Shimla -9 the 8 April, 2025

“CORRIGENDUM”

Apropos to RCS office Order no 3-12/74-Coop(Audit) dated 16-19-2025 vide which the schedule of audit fee was revised for various types of cooperative societies, it is notified for information of all concerned that audit fee schedule at **Sr.no.20** be read as “Coop Industrial/Poultry/Processing societies and **Sr.no.21** be read as “Marketing” Societies. Other terms and condition of the order referred above shall remain same.

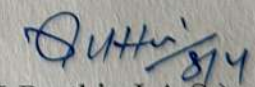

(Dr.R.K.Pruthi , I.A.S.)
Registrar Cooperative Societies
Himachal Pradesh.

Dated Shimla-9 the 8 April, 2025

Endst.No.3-12/74-Coop.(Audit)

Copy to :-

- 1.The Secretary (Cooperation) to the Govt. of HP for information please.
- 2.The Additional Registrar, Cooperative Societies ,Dharamshala District Kangra for information.
- 3.The Additional Registrar (Admin/ Monitoring) ,Joint Registrar (Credit/Marketing), Deputy Registrar(Audit/Consumer) and Assistant Registrar Cooperative Societies (Audit) for information.
4. The Sub-Divisional Officer (Civil) Kaza and Pangri for information.
- 5.The Deputy Registrar, Cooperative Societies Shimla,Mandi and Dharamshala for information.
- 6.All the Assistant Registrars , Cooperative Societies HP with directions that the charging of audit fee for the year 2024-25 be done according to the new rates.
- 7.The Secretary , HP State Cooperative Development Federation Ltd Shimla for information.
- 8.Principal, Cooperative Training Centre Mashobra for necessary action
9. B& A and Audit Section of this Directorate for information and necessary action.
- 10 P.A. to Registrar ,Cooperative Societies HP Shimla—9 for information .


(Dr. R.K.Pruthi , I.A.S.)
Registrar Cooperative Societies
Himachal Pradesh

Directorate of Cooperation
Himachal Pradesh

No.3-12/74-Coop(Audit)-

Dated Shimla -9 the 16 September ,2024

"ORDER"

In partial modification of this office order No.3-12/74-Coop(Audit) dated 26-03-2015 & supersession of office order No 3-12/74-Coop(Audit)dated 28-09-2020,08-11-2021, office order No. Coop-3-2010/UCB (Audit) dated 29-11-2011 and office order No.Coop-3-995/78-A-VIII dated 27-03-2017 , and in exercise of the powers vested in me under Rule 84 of the HP Cooperative Societies Rules,1971, I, Dr. R.K.Pruthi, IAS, Registrar Cooperative Societies ,Himachal Pradesh hereby fix the schedule of audit fee chargeable from various type of Cooperative Societies, as indicated in Annexure-A and Annexure -C to this order .The type of Cooperative Societies listed in Annexure-B shall be exempted from levy of audit fee.

The schedule of rates of audit fee will be applicable for the audits of Cooperative Societies to be conducted in the state of HP for financial year 2024-25 onwards. The new rates shall be applicable to Departmental Auditors , Empanelled Chartered Accountants, Retiree Auditors and Certified Cooperative 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.

(Signature)

(Dr. R.K.Pruthi , I.A.S.)
Registrar Cooperative Societies
Himachal Pradesh.

Endst.No.3-12/74-Coop.(Audit)

Dated Shimla-9 the 16 September ,2024

Copy to :-

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- 2.The Additional Registrar, Cooperative Societies ,Dharamshala District Kangra for information.
- 3.The Additional Registrar (Admin/ Monitoring) ,Joint Registrar (Credit/Marketing), Deputy Registrar(Audit/Consumer) and Assistant Registrar Cooperative Societies (Audit) for information.
4. The Sub-Divisional Officer (Civil) Kaza and Pangri for information.
- 5.The Deputy Registrar, Cooperative Societies Shimla,Mandi and Dharamshala for information.
- 6.All the Assistant Registrars , Cooperative Societies HP with directions that the charging of audit fee for the year 2024-25 be done according to the new rates.
- 7.The Secretary , HP State Cooperative Development Federation Ltd Shimla for information.
- 8.Principal, Cooperative Training Centre Mashobra for necessary action
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- 10 P.A. to Registrar ,Cooperative Societies HP Shimla—9 for information .

(Dr. R.K.Pruthi , I.A.S.)
Registrar Cooperative Societies
Himachal Pradesh.

Schedule of Audit Fee Scale

Annexure-A

(171)

S.No	Type of Societies	Rate (% of profit)	Chargeable Audit Fee	
			Minimum	Maximum
1.	The H.P.State Coop. M&CFederation(Head office)	5%	50000	127500
2.	The H.P.State Coop. housing Federation	5%	18750	60000
3.	The H.P.State Coop. Wool Federation	10%	18750	60000
4.	The H.P.State Coop. Milk Federation	10%	18750	30000
5.	The HP State Coop.Tea Federations	10%	18750	60000
6.	The H.P. State H/L & H/C Cooperative Development Federation Kullu	10%	18750	60000
7.	The H.P.State Coop. Union (Dev.Fed.)	-	Fixed	20000
8.	The Kangra Pry.Coop. ARD Bank	5%	37500	75000
9.	The Central Coop. Consumer Store	10%	3750	30000
10.	Distt. Fed/Wholesale Society/Unions	10%	3750	45000
11.	Cinema Coop. Societies	10%	3750	45000
12.	Transport Cooperative Societies	10%	3750	45000
13.	The Himachal Labour & Construction & Power Generation Coop. Fed.	10%	18750	60000

14.	The H.P. State Cooperative Advancement & Professional Education Society Ltd.	10%	18750	60000
15	Housing Cooperative Societies	10%	1875	30000
16	Primary Coop.Consumer Store	10%	1250	30000
17.	Primary Agri.,M.P./Service/T.C. Societies	10%	1250	30000
18.	Employees Credit Societies	10%	1250	30000
19.	Joint Farming/Forest/Dairy farming/Milk Societies	10%	1250	30000
20	Coop. Industrial/Poultry Societies	10%	1250	30000
21.	Marketing & Processing Societies	10%	3750	30000
22	Labour & Construction Societies	10%	1250	30000
23.	Any other type of Societies not mentioned above	10%	1250	30000
24	Under liquidation Societies(primary level)	-	Nil(for the societies which are not doing business)	1500(For societies which are doing business)
25.	Under liquidation Societies(Secondary level)		Nil(for the societies which are not doing business)	2500(For societies which are doing business)
26	Under liquidation Societies (Apex level)	-	Nil(for the societies which are not doing business)	5000 (For societies which are doing business)

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 Plantation Societies.
5. First Year of registration of the society.
6. Un-registered School Stores
7. All women Cooperative Societies having 100% women membership.

Details of audit fee of Cooperative Banks :**1(a) Fee structure for audit of HO of the Banks :-**

S.No.	Name of Bank	Chargeable Audit Fee
1	HP State Coop.Bank	Rs.265650.00
2	The KCC Bank	Rs. 265650.00
3	The JCC Bank	Rs. 132825.00
4.	The ARDB	Rs. 132825.00

1(b) Fee Structure for audit of Bank Branches :

S.No	Quantum of Advances	Chargeable Audit Fee
1	Upto Rs.3 Crores	Rs.17710.00
2	Above Rs.3crore to Rs 10crore	Rs.24794.00
3	Rs.10crore to Rs.30 crores	Rs.30992.00
4.	Above Rs.30crores	Rs.35420.00

2(a) Fee structure for audit of HO of the Urban Banks :

S.No	Name of Urban Bank	Chargeable Audit Fee
1	The Bhaghat Urban Coop. Bank	Rs.20000.00
2	The Parwanoo Urban Coop. Bank	Rs.20000.00
3	The Shimla Urban Coop. Bank	Rs.25000.00
4	The Chamba Urban Coop. Bank	Rs.25000.00
5	The Mandi Urban Coop. Bank	Rs..25000.00

2(b) Fee structure for audit of the branches of Urban banks are fixed as Rs. 5000.00 per branch.**3. Fee structure for the audit of HIMFED Area Offices :**

S.No.	Types of Societies	Chargeable Audit Fee
1.	Area Offices /Units/Cells of Himfed	Rs.15000+GST

Note : GST will be paid extra @18% on the audit fee .