



GOVERNMENT OF GOA
DEPARTMENT OF COOPERATION
OFFICE OF THE REGISTRAR OF CO-OPERATIVE SOCIETIES,
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 Ref No. 15-17-2010/ADT/RCS/3871 Dated:- 18/02/2021.

NOTIFICATION

In exercise of the powers vested in me under Section 74(5) of the Goa Coop. Societies Act, 2001 read with the Rule 114 (1) (a) of the Goa Co-operative Societies Rules 2003 and with prior approval of the Government, I, Registrar of Co-operative Societies, Government of Goa hereby fix **Audit fees payable to the Government** as per the scale of audit fees appended herewith for undertaking scrutiny of audit/inspection reports, filing of returns, constitution of Panel of Auditors and providing such other allied functions prescribed under the Act. The above scale of audit fees is applicable from the Co-operative year 2019-2020.

This issued with the approval of Finance Department, Government of Goa.

By order and in the name of the
Governor of Goa

Sd/-
(ARVIND B. KHUTKAR)
 Registrar of Coop. Societies &
 Ex-Officio Joint Secretary to the Government

To,
 The Director, Printing and Stationary, Government of Goa, Panaji – Goa with a request to publish in the ensuing Gazette.

Copy f.w.c's to:-

1. The Asstt. Registrar of Cooperative Societies, Central/North/South/Ponda/Quepem/Bicholim, Panaji/Mapusa/Margao/Ponda/Quepem/Sankhalim alongwith a copy of Index with a direction to bring the contents of the notification to the notice of the coop. Societies in the respective jurisdiction.
2. Audit Officer (Headquarter), Office of the Audit General, Green Valley, Porvorim, Bardez, Goa for information.
3. The Chairman/General Manager/Managing Director of the Cooperative Institutions attached to Headquarters, Panaji-Goa for information and necessary action.
4. Planning Section O/o Registrar of Coop. Societies, Headquarters, Panaji-Goa, for information.
5. Nodal Officer, in order to update/upload on the Departmental website suitably.

INDEX FOR ASSESSING AUDIT FEES FOR VARIOUS TYPES OF SOCIETIES

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1. STATE CO-OPERATIVE BANKS

Type of society	Basis of audit fees	Scale of audit fees	
1			Payable to Government (in ₹)
State Coop. Bank	Working Capital basis	1. For the first ₹ 10 lakhs of working capital	450/-
		2. For the next ₹ 40 lakhs but not exceeding ₹ 50 lakhs	750/-
		3. For the next ₹ 50 lakhs but not exceeding ₹ 1Crore	1050/-
		4. For every ₹ 1 lakh after ₹ 1 Crore	18/-
Subject to following conditions:			
Minimum in case of Head Office			9,000/-
Maximum in case of Head Office			18,000/-
Minimum in case of every branch			3,000/-
Maximum incase of every branch			7,500/-
Overall fees shall not exceed			1,20,000/-

For every branch of the Bank separate audit fees shall be charged as per scale applicable to the Head office of the State Coop. Bank and other financing agencies. While charging the audit fees to the Head office working capital of the branches shall be deducted from the working capital of Head Office.

2. RESOURCE SOCIETIES

Type of society	Basis of audit fees	Scale of audit fees	
2(a)			Payable to Government (in ₹)
Urban Co-operative Credit Societies	Working Capital basis	1. For working capital upto ₹ 1 lakh	180/-
		2. For next ₹ 9 lakh of working capital but not exceeding ₹ 10 lakhs	450/-
		3. For next ₹ 10 lakh of working capital but not exceeding ₹ 20 lakhs	900/-
		4. For next ₹ 30 lakhs but not exceeding ₹ 50 lakhs	1,500/-
		5. For every ₹ 1 lakh after ₹ 50 lakhs	18/-
Subject to following conditions:			
Minimum in case of Head Office			1,500/-
Maximum in case of Head Office			9,000/-
Minimum in case of every branch			1,500/-
Maximum in case of every branch			3,900/-
Overall fees shall not exceed			99,000/-
Minimum in case having no branches			1,500/-
Maximum in case having no branches			12,000/-

For every branch of the society separate audit fees shall be charged as per the scales laid down subject to the maximum and minimum ceiling indicated above. While assessing the audit fees of the Head Office, the working capital of the branches shall be deducted. Similarly while assessing the audit fees against the branches, the working capital of the Head Office would be deducted.

Type of society	Basis of audit fees	Scale of audit fees	
2(b)			Payable to Government (in ₹)
Employees/ Salary Earners Cooperative Credit Societies	Working Capital basis	1. For working capital upto ₹ 1 lakh	300/-
		2. For next ₹ 9.00 lakhs of working capital but not exceeding ₹ 10 lakhs	600/-
		3. For next ₹ 10.00 lakhs of working capital but not exceeding ₹ 20 lakhs	900/-
		4. For next ₹ 30 lakhs but not exceeding ₹ 50 lakhs	1,500/-
		5. For every ₹ 1 lakh after ₹ 50 lakhs	18/-
Subject to following conditions:			
Minimum			1,500/-
Maximum			15,000/-

Type of society	Basis of audit fees	Scale of audit fees	
2(c)			Payable to Government (in ₹)
Housing Cooperative Federation having Credit Business And Thrift Cooperative Societies /Association having credit business	Working Capital basis	1. For working capital upto ₹ 1 lakh	450/-
		2. For next ₹ 9.00 lakhs of working capital but not exceeding ₹ 10 lakhs	750/-
		3. For next ₹ 10.00 lakhs of working capital but not exceeding ₹ 20 lakhs	1,050/-
		4. For next ₹ 30 lakhs but not exceeding ₹ 50 lakhs	1,500/-
		5. For every ₹ 1 lakh after ₹ 50 lakhs	18/-
Subject to following conditions:			
Minimum			1,500/-
Maximum			15,000/-

Type of society	Basis of audit fees	Scale of audit fees	
			Payable to Government (in ₹)
2(d)			
Service Resource having credit counter / Multipurpose Societies having credit counter	Working Capital basis	1. For working capital upto ₹ 1 lakh	450/-
		2. For next ₹ 9.00 lakhs of working capital but not exceeding ₹ 10 lakhs	750/-
		3. For next ₹ 10.00 lakhs of working capital but not exceeding ₹ 20 lakhs	1,050/-
		4. For next ₹ 30 lakhs but not exceeding ₹ 50 lakhs	1,500/-
		5. For every ₹ 1 lakh after ₹ 50 lakhs	18/-
Subject to following conditions:			
Minimum in case of Head Office			3,000/-
Maximum in case of Head Office			4,500/-
Minimum in case of every branch			2,100/-
Maximum incase of every branch			2,400/-
Overall fees shall not exceed			45,000/-
Minimum in case having no branches			3,000/-
Maximum in case having no branches			6,000/-

For every branch of the society undertaking credit counter shall be charged separate audit fees as per the scales laid down subject to the maximum and minimum ceiling indicated above. While assessing the audit fees of the Head Office, the working capital of the branches shall be deducted. Similarly while assessing the audit fees against the branches, the working capital of the Head Office would be deducted.

Note : While calculating the working capital, the funds utilised for undertaking other business activities of V.K.S.S./Multipurpose societies shall be separated and assessed in the scale prescribed under 3(a).

3. AGRICULTURAL SERVICE CO-OP. SOCIETIES

Type of society	Basis of audit fees	Scale of audit fees	
3(a)			Payable to Government (in ₹)
Service/V.K .S.S. Coop. Societies And Multipurpose Co-op. Societies	Turnover basis (Sales)	1. For first ₹ 1.00 lakh	300/-
		2. For next ₹ 4 lakhs up to ₹ 5.00 lakhs	450/-
		3. For next ₹ 25 lakhs	750/-
		4. For next ₹ 70 lakhs	1,800/-
		5. For next ₹ 2 crores	3,600/-
		6. For every ₹ 1 crore exceeding ₹ 3 crores	900/-
Subject to following conditions:			
Minimum in case of Head Office			1,500/-
Maximum in case of Head Office			3,000/-
Minimum in case of every branch			900/-
Maximum incase of every branch			2,250/-
Overall fees shall not exceed			9,000/-
Minimum in case having no branches			3,600/-
Maximum in case having no branches			7,500/-

Every branch shall be charged separate audit fees as per scale laid down subject to the minimum and maximum ceiling indicated above, while charging the audit fees to the Head Office the turnover of the branches shall be deducted for the purpose of levying audit fees. Turnover means a sales only.

4. CONSUMER CO-OP. SOCIETIES

Type of society	Basis of audit fees	Scale of audit fees	
4(a)			Payable to Government (in ₹)
Consumer Co-op. Societies And Marketing Societies /Federation other than Agricultural Marketing	Turnover basis (Sales)	1. For first ₹ 1.00 lakh	300/-
		2. For next ₹ 4 lakhs up to ₹ 5.00 lakhs	450/-
		3. For next ₹ 25 lakhs	750/-
		4. For next ₹ 70 lakhs	1,800/-
		5. For next ₹ 2 crores	3,600/-
		6. For every ₹ 1 crore exceeding ₹ 3 crores	900/-
Subject to following conditions:			
Minimum in case of Head Office			4,500/-
Maximum in case of Head Office			9,000/-
Minimum in case of every branch			3,000/-
Maximum incase of every branch			7,500/-
Overall fees shall not exceed			90,000/-
Minimum in case having no branches			4,500/-
Maximum in case having no branches			12,000/-

Every branch shall be charged separate audit fees as per scale laid down subject to the minimum and maximum ceiling indicated above, while charging the audit fees to the Head Office the turnover of the branches shall be deducted for the purpose of levying audit fees. Turnover means a sales only.

5. CO-OPERATIVE BANKS

Type of society	Basis of audit fees	Scale of audit fees	
5(a)			Payable to Government (in ₹)
Urban Co-op. Banks	Working Capital basis	1. For working capital upto ₹ 25.00 lakhs	750/-
		2. For next ₹ 25.00 lakhs but not exceeding ₹ 50.00 lakhs	1,050/-
		3. For next ₹ 50.00 lakhs but not exceeding ₹1.00 crore	1,500/-
		4. For every ₹ 1 lakh after ₹ 1.00 crore	18/-
Subject to following conditions:			
Minimum in case of Head Office			3,000/-
Maximum in case of Head Office			9,000/-
Minimum in case of every branch			1,500/-
Maximum incase of every branch			7,500/-
Overall fees shall not exceed			1,20,000/-

For every branch of the Bank separate audit fees shall be charged as per the scale laid down subject to the maximum and minimum ceiling indicated above. While assessing the audit fees to the Head Office working capital of the branches shall be deducted. Similarly while assessing the audit fees against the branches, the working capital of the Head Office would be deducted.

6. CO-OPERATIVE FARMING SOCIETIES

Type of society	Basis of audit fees	Scale of audit fees	
6(a)			Payable to Government (in ₹)
Dairy cooperatives	Turnover basis	1. For the first ₹ 1 lakh of turnover	150/-
		2. For the next ₹ 2 lakhs of turnover but not more than ₹ 3 lakhs.	195/-
		3. For every ₹ 1 lakh over ₹ 3 lakhs of turnover	30/-
Subject to following conditions:			
Minimum			1,500/-
Maximum			10,500/-

NOTE:- Meaning of the Turnover.

Turnover means the aggregate of the totals on receipt and disbursement side minus the aggregate of the opening and closing cash balance and withdrawals from deposits into current and saving accounts of the bank as shown therein as on 31st March of each preceding year. Deposits and withdrawals from pledge, hypothecation and other cash credit accounts shall be included in the figure of turnover.

Type of society	Basis of audit fees	Scale of audit fees	
6(b)			Payable to Government (in ₹)
Poultry Co-operatives And Farming Co-operatives	Turnover basis	1. For the first ₹ 1 lakh of turnover	75/-
		2. For the next ₹ 4 lakhs of turnover but not more than ₹ 5 lakhs	195/-
		3. For the next ₹ 5 lakhs of turnover but not more than ₹ 10 lakhs.	228/-
		4. For every ₹ 1 lakh over ₹ 10 lakhs of turnover	18/-
Subject to following conditions:			
Minimum			1,500/-
Maximum			4,500/-

In levying audit fees on the turnover (sales) the working capital of such societies employed in its supplying business as on the last day of the Coop. year should be deducted from the total working capital and the society is liable to pay audit fees as per existing orders.

Type of society	Basis of audit fees	Scale of audit fees	
6(c)			Payable to Government (in ₹)
Fisheries Co-operatives	Turnover basis (Sales)	1. For first ₹ 1 lakh of turnover	90/-
		2. For the next ₹ 2 lakhs of turnover but not exceeding ₹ 3 lakhs	120/-
		3. For the next ₹ 2 lakhs of turnover but not exceeding ₹ 5 lakhs	105/-
		4. For the next ₹ 5 lakhs of turnover but not exceeding ₹ 10 lakhs	120/-
		5. For every ₹ 1 lakh over ₹ 10 lakhs of turnover	10.50/-
Subject to following conditions:			
Minimum in case of Head Office			3,000/-
Maximum in case of Head Office			7,500/-
Minimum in case of every branch			1,500/-
Maximum incase of every branch			4,500/-
Overall fees shall not exceed			45,000/-

While charging the audit fees to the Head Office the turnover of the branches shall be deducted. If purchases and sales of fisheries coop. societies are doing other business separate audit fees shall be charged on such other business at the rate of ₹ 10% on the adats or commission earned on such business. If such societies are doing the business of giving on hire, machinery, tools, trucks, implements, building etc, additional audit fees shall be charged at the rate of ₹ 6% of the hire charges earned on such hire. Turnover is taken to mean “sales” only excluding sales in case other business.

7. COOP. HOUSING SOCIETIES

Type of society	Basis of audit fees	Scale of audit fees
7		Payable to Government (in ₹)
Housing Societies	No. of member basis	₹15/- per member.
Subject to following conditions:		
Minimum		₹ 900/-
Maximum		₹ 4,500/-

8. PROCESSING SOCIETIES

Type of society	Basis of audit fees	Scale of audit fees	
8(a)			Payable to Government (in ₹)
Sugar factory	Turnover basis	<u>FERTILISER SECTION</u>	
		1. For first ₹ 1 lakh of turnover	90/-
		2. For the next ₹ 4 lakhs of turnover but not more than ₹ 5 lakhs	105/-
		3. For the next ₹ 5 lakhs of turnover but not more than ₹ 10 lakhs	150/-
		4. For every ₹ 1 lakh of turnover exceeding ₹ 10 lakhs	15/-
Subject to following conditions:			
Minimum			3,000/-
Maximum			4,500/-
In addition to above			
Factories under crushing per sugar bag of 100 kg (50 X 2)			7.5 paise
Factories under construction are charged ₹ 10,000/- only.			3,000/-

Factories not licensed for crushing and stagnant should not be levied.

Type of society	Basis of audit fees	Scale of audit fees	
8(b)			Payable to Government (in ₹)
Processing	Turnover basis	1. For the first ₹ 1 lakh of turnover	75/-
		2. For the next ₹ 4 lakhs of turnover but not more than ₹ 5 lakhs	195/-
		3. For the next ₹ 5 lakhs of turnover but not more than ₹ 10 lakhs	228/-
		4. For every ₹ 1 lakh over ₹ 10 lakhs of turnover	18/-
Subject to following conditions:			
Minimum			1,500/-
Maximum			4,500/-

In levying such separate audit fees on the turnover (sales) the working capital of such societies employed in its supplying business as on the last day of the Co-operative year should be deducted from the total working capital and the society is liable to pay audit fees as per existing orders.

9. PRODUCERS SOCIETIES

Type of society	Basis of audit fees	Scale of audit fees	
9(a)			Payable to Government (in ₹)
Industrial Co-op. Societies (Non agricultural non credit societies (except Industrial Association and Consumers Societies))	Working capital basis	1. For the first ₹ 1,00,000/-	120/-
		2. For the next ₹ 4 lakhs but not more than ₹ 5 lakhs	60/-
		3. For every ₹ 1 lakh exceeding ₹ 5 lakhs.	22.50/-
Subject to following conditions:			
Minimum			1,500/-
Maximum			4,500/-

Type of society	Basis of audit fees	Scale of audit fees	
9(b)			Payable to Government (in ₹)
Labour Co-op. Societies	Turnover basis	1. For the first ₹ 1 lakh of turnover	75/-
		2. For the next ₹ 4 lakhs of turnover but not more than ₹ 5 lakhs	195/-
		3. For the next ₹ 5 lakhs of turnover but not more than ₹ 10 lakhs.	228/-
		4. For every ₹ 1 lakh over ₹ 10 lakhs of turnover	18/-
Subject to following conditions:			
Minimum			1,500/-
Maximum			4,500/-

In levying such separate audit fees on the turnover (sales) the working capital of such societies employed in its supplying business as on the last day of the Coop. year should be deducted from the total working capital and the society is liable to pay audit fees as per existing orders.

Type of society	Basis of audit fees	Scale of audit fees	
9(c)			Payable to Government (in ₹)
Other Producer Cooperative Societies	Turnover basis	1. For the first ₹ 1 lakh of turnover	450/-
		2. For the next ₹ 2 lakhs of turnover but not more than ₹ 3 lakhs	750/-
		3. For every ₹ 1 lakh over ₹ 3 lakhs of turnover	18/-
Subject to following conditions:			
Minimum			1,500/-
Maximum			10,500/-

Type of society	Basis of audit fees	Scale of audit fees	
9(d)			Payable to Government (in ₹)
Milk Producers/ Union	Turnover basis	1. For the first ₹ 1 lakh of Turnover	450/-
		2. For the next ₹ 2 lakhs of turnover but not more than ₹ 3 lakhs	600/-
		3. For every ₹ 1 lakh over ₹ 3 lakhs of turnover	18/-
Subject to following conditions:			
Minimum		3,000/-	
Maximum		90,000/-	

10. LIFT IRRIGATION SOCIETIES

Type of society	Basis of audit fees	Scale of audit fees	
10(a)			Payable to Government (in ₹)
Water Distribution Societies (Panivantap)	Turnover basis	1. For first ₹ 1 lakh of turnover	60/-
		2. For the next ₹ 2 lakhs of turnover but not more than ₹ 3 lakhs	75/-
		3. For every ₹ 1 lakhs over ₹3 lakhs of turnover	13.50/-
Subject to following conditions:			
Minimum			600/-
Maximum			6,600/-

NOTE:- Meaning of the Turnover.

Turnover means the aggregate of the totals on receipt and disbursement side minus the aggregate of the opening and closing cash balance and withdrawals from deposits into current and saving accounts of the bank as shown therein as on 31st March of each preceding year. Deposits and withdrawals from pledge, hypothecation and other cash credit accounts shall be included in the figure of turnover.

11.GENERAL CO-OP. SOCIETIES

Type of society	Basis of audit fees	Scale of audit fees	
11(a)			Payable to Government (in ₹)
Transport Co-op. Societies And Other General Societies (Not falling in either of the above sub-classes)	Turnover basis	1. For the first ₹ 1 lakh of turnover	75/-
		2. For the next ₹ 4 lakhs of turnover but not more than ₹ 5 lakhs	195/-
		3. For the next ₹ 5 lakhs of turnover but not more than ₹ 10 lakhs	228/-
		4. For every Rs. 1 lakh over ₹ 10 lakhs of turnover	18/-
Subject to following conditions:			
Minimum			1,500/-
Maximum			4,500/-

In levying audit fees on the turnover (sales) the working capital of such societies employed in its supplying business as on the last day of the Coop. year should be deducted from the total working capital and the society is liable to pay audit fees as per existing orders.

Type of society	Basis of audit fees	Scale of audit fees	
11(b)			Payable to Government (in ₹)
Co-operative Union/ Training Institutions	Working Capital basis	1. For working capital upto ₹ 25.00 lakhs	600/-
		2. For next ₹ 25.00 lakhs but not exceeding ₹50.00 lakhs	900/-
		3. For next ₹ 50.00 lakhs but not exceeding ₹1.00 crore	1,200/-
		4. For every ₹ 1 lakh after ₹ 1.00 crore	18/-
Subject to following conditions:			
Minimum		3,000/-	
Maximum		4,500/-	

Type of society	Basis of audit fees	Scale of audit fees
11(c)		Payable to Government (in ₹)
Self Help Groups/ Cooperatives	Number of members	₹ 15/- per member
Subject to following conditions:		
Minimum		₹ 300/-
Maximum		₹ 1,500/-

Type of society	Basis of audit fees	Scale of audit fees
11(d)		Payable to Government (in ₹)
Coop. Societies in liquidation	Turnover	All the societies which are in liquidation as at the end of coop. year except those societies which have already paid the audit fees for particular year before the winding up orders was passed shall be assessed at the rate of 13 paise % on the turnover for the close of the coop. year.
Subject to following conditions:		
Minimum		₹ 150/-
Maximum		₹ 3,200/-

Note:-Meaning of turnover

The turnover in case of societies in liquidation shall be the total of the receipts and payments of accounts as on the last day of the proceeding coop. year minus the total opening balance and closing balance, withdrawal from the Bank and deposits into the Bank where the liquidation proceedings are completed and the accounts of the societies are finally written up with a view to cancellation of its registration. The audit fee shall be levied on the basis of turnover with the meaning of turnover as under:-

The closing entries which are required to be passed in respect of several items of unreliable accounts unpayable liabilities against the profits and loss account while arriving at turnover of the society for the purpose of levy of audit fees.