

**DEPARTMENT OF COOPERATION  
GOVERNMENT OF GOA  
'SAHAKAR SANKUL' 4<sup>th</sup> & 5<sup>th</sup> FLOOR,  
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No.15-17-2010/ADT/RCS

Dated:- 15<sup>th</sup> July; 2016

**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 Coop. Societies Rules 2003 and with prior approval of the Government, I, Meena H. N. Goltekar, Registrar of Co-operative Societies, Goa hereby revise the rates of audit fees of all types of Co-operative societies in Goa State as indicated in the Index. Further, hereby direct the concerned Coop. Societies except Primary Co-operative Housing Societies and Self Help Groups Co-op. Societies in State of Goa to pay 85% of audit fees to the Chartered Accountant/Certified Auditors and 15% to the Government (Registrar of Coop. Societies) as processing charges as and when the audit of Cooperative Societies is entrusted to the Chartered Accountant/Certified Auditor. The above revision in scale of audit fees is applicable from the Co-operative year 2015-16.

**(Meena H. N. Goltekar )**

Registrar of Coop. Societies &  
Ex-Officio Joint Secretary to  
the Government of Goa.

Copy f.w.c's to:-

1. The Asstt. Registrar of Cooperative Societies, Central/North/South/Ponda/Quepem, Panaji/Mapusa/Margao/Ponda/Quepem-Goa alongwith a copy of Index with a direction to bring the contents of the notification to the notice of the Cooperative 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, Marketing Section, in order to update/upload on the Departmental website suitably.

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## 1. STATE CO-OPERATIVE BANKS

Type of society	Basis of audit fees	Scale of audit fees
1		
State Cooperative Bank	Working Capital basis	1. For the first Rs. 10 lakhs of working capital Rs. 1,500/-
		2. For the next Rs. 40 lakhs but not exceeding Rs. 50 lakhs Rs. 2,500/-
		3. For the next Rs. 50 lakhs but not exceeding Rs. 1 Crore Rs. 3,500/-
		4. For every Rs. 1 lakh after Rs. 1 Crore Rs. 60/-

Subject to a minimum of Rs. 20,000/- and maximum of Rs. 60,000/- in case of Head office.

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. The minimum of audit fees for each branch shall be Rs.5,000/- and maximum of Rs.25,000/-.While charging the audit fees to the Head office working capital of the branches shall be deducted from the working capital of Head Office. However, total audit fees for the Institution should not exceed Rs. 4.00 lakhs.

## 2. RESOURCE SOCIETIES

Type of society	Basis of audit fees	Scale of audit fees	
<b>2(a)</b>			
Urban Co-operative Credit Societies	Working Capital basis	1. For working capital upto Rs. 1 lakh	Rs. 600/-
		2. For next Rs. 9 lakh of working capital but not exceeding Rs. 10 lakhs	Rs. 1,500/-
		3. For next Rs. 10 lakh of working capital but not exceeding Rs.20 lakhs	Rs. 3000/-
		4. For next Rs. 30 lakhs but not exceeding Rs. 50 lakhs	Rs. 5000/-
		5. For every Rs. 1 lakh after Rs. 50 lakhs	Rs. 60/-

Subject to the condition that the minimum and maximum audit fees to be assessed on any single society shall be as under:-

<b>Minimum</b>	<b>Maximum</b>
Rs. 1500/- for Head Office	Rs. 30,000/- for Head Office
Rs. 1200/- for each Branch	Rs. 13,000/- for each Branch.

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.

Provided, the audit fees for the Urban Co-op. Credit societies having no branches shall have to pay minimum of Rs. 2000/- and maximum of Rs.40,000/- however scale of audit fees will remain same as prescribed herein above.

The overall limit of audit fees to be charged to the Urban Credit Societies having branches shall not exceed Rs. 3.30 lakhs in any circumstances.

Type of society	Basis of audit fees	Scale of audit fees	
2(b)			
Employees/ Salary Earners Cooperative Credit Societies	Working Capital basis	1. For working capital upto Rs. 1 lakh	Rs. 1000/-
		2.For next Rs. 9.00 lakhs of working capital but not exceeding Rs. 10 lakhs	Rs. 2,000/-
		3.For next Rs. 10.00 lakhs of working capital but not exceeding Rs. 20 lakhs	Rs.3,000/-
		4.For next Rs. 30 lakhs but not exceeding Rs. 50 lakhs	Rs. 5,000/-
		5.For every Rs. 1 lakh after Rs. 50 lakhs	Rs. 60/-

Subject to the condition that the minimum and maximum audit fees to be assessed on any single society shall be as under:-

Minimum

Maximum

Rs. 1,000/-

Rs. 50,000/-

Type of society	Basis of audit fees	Scale of audit fees	
2(c)			
Housing Cooperative Federation having Credit Business	Working Capital basis	1. For working capital upto Rs. 1 lakh	Rs. 1,500/-
		2. For next Rs. 9.00 lakhs of working capital but not exceeding Rs. 10 lakhs	Rs. 2,500/-
		3. For next Rs. 10.00 lakhs of working capital but not exceeding Rs. 20 lakhs	Rs.3,500/-
		4. For next Rs. 30 lakhs but not exceeding Rs. 50 lakhs	Rs. 5,000/-
		5. For every Rs. 1 lakh after Rs. 50 lakhs	Rs. 60/-

Subject to the condition that the minimum and maximum audit fees to be assessed on any single society shall be as under:-

Minimum

Maximum

Rs. 1,000/-

Rs. 50,000/-

Type of society	Basis of audit fees	Scale of audit fees	
2(d)			
Thrift Cooperative Societies /Association having credit business	Working Capital basis	1. For working capital upto Rs. 1 lakh	Rs. 1,500/-
		2. For next Rs. 9.00 lakhs of working capital but not exceeding Rs. 10 lakhs	Rs. 2,500/-
		3. For next Rs. 10.00 lakhs of working capital but not exceeding Rs. 20 lakhs	Rs. 3,500/-
		4. For next Rs. 30 lakhs but not exceeding Rs. 50 lakhs	Rs. 5,000/-
		5. For every Rs. 1 lakh after Rs. 50 lakhs	Rs. 60/-

Subject to the condition that the minimum and maximum audit fees to be assessed on any single society shall be as under:-

Minimum

Maximum

Rs. 1,000/-

Rs. 50,000/-

Type of society	Basis of audit fees	Scale of audit fees	
2(e)			
Service Resource having credit counter / Multipurpose Societies having credit counter	Working Capital basis	1. For working capital upto Rs. 1 lakh	Rs. 1,500/-
		2. For next Rs. 9.00 lakhs of working capital but not exceeding Rs. 10 lakhs	Rs. 2,500/-
		3. For next Rs. 10.00 lakhs of working capital but not exceeding Rs. 20 lakhs	Rs. 3,500/-
		4. For next Rs. 30 lakhs but not exceeding Rs. 50 lakhs	Rs. 5,000/-
		5. For every Rs. 1 lakh after Rs. 50 lakhs	Rs. 60/-

Subject to the condition that the minimum and maximum audit fees to be assessed on any single society shall be as under:-

**Minimum**  
Rs. 1500/- for Head Office  
Rs. 1200/- for each Branch

**Maximum**  
Rs. 15,000/- for Head Office  
Rs. 8,000/- for each Branch.

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.

### 3. AGRICULTURAL SERVICE CO-OP. SOCIETIES

Type of society	Basis of audit fees	Scale of audit fees
3(a)		
Service/V.K.S.S Co-op. Societies	Working capital basis/ Turnover	An audit fee at the rate of 44 paise % calculated on the working capital as it stood on the loss of the 1 <sup>st</sup> proceeding Cooperative year on all agricultural credit societies and service coop. societies shall be levied subject to the condition that maximum audit fee to be assessed on any single society shall not exceed Rs. 15,000/-

In case of the society having Turnover below 1 Crore. The Audit fees will be charged on such society exclusively on the turnover basis on the scale prescribed below:-

- |   |           |
|---|-----------|
| 1. For First Rs.50,000/-  | Rs.1000/- |
| 2. For Rs.51,000/- to Rs.1.00 lakh                                | Rs. 800/- |
| 3. For next every Rs.1.00 lakh upto Rs.5.00 lakh                  | Rs. 425/- |
| 4. For next every Rs.1.00 lakh from Rs.5.00 lakh to Rs.10.00 lakh | Rs. 425/- |
| 5. For next every Rs.1.00 lakh from above Rs.20.00 lakh           | Rs. 100/- |

Maximum Audit fees shall not exceed Rs.15,000/-

Note : While calculating working capital, the funds utilised for undertaking credit counter/business shall be separately assessed in the scale prescribed.

Type of society	Basis of audit fees	Scale of audit fees
3(b)		
Multipurpose Co-op. Societies	Working capital / Turnover basis	An audit fee at the rate of 44 paise % calculated on the working capital as it stood on the loss of the 1 <sup>st</sup> proceeding Cooperative year on all agricultural credit societies and service coop. societies shall be levied subject to the condition that maximum audit fee to be assessed on any single society shall not exceed Rs. 20,000/-

In case of the society having Turnover below 1 Crore. The Audit fees will be charged on such society exclusively on the turnover basis on the scale prescribed below:-

- |   |           |
|---|-----------|
| 6. For First Rs.50,000/-  | Rs.1000/- |
| 7. For Rs.51,000/- to Rs.1.00 lakh                                | Rs. 800/- |
| 8. For next every Rs.1.00 lakh upto Rs.5.00 lakh                  | Rs. 425/- |
| 9. For next every Rs.1.00 lakh from Rs.5.00 lakh to Rs.10.00 lakh | Rs. 425/- |
| 10. For next every Rs.1.00 lakh from above Rs.20.00 lakh          | Rs. 100/- |

Maximum Audit fees shall not exceed Rs. 20,000/-

#### 4. CONSUMER CO-OP. SOCIETIES

Type of society	Basis of audit fees	Scale of audit fees	
4(a)			
Consumer Co-op. Societies	Turnover basis	1. For first Rs. 1.00 lakh	Rs. 1000/-
		2. For next Rs. 4 lakhs up to Rs. 5.00 lakhs	Rs. 1500/-
		3. For next Rs. 25 lakhs	Rs. 2,500/-
		4. For next Rs. 75 lakhs	Rs. 6,000/-
		5. For next Rs. 2 crores	Rs. 12,000/-
		6. Exceeding Rs. 3 crores	Rs. 3000 per crore.

Subject to the condition that the minimum and maximum audit fees to be assessed on any single society shall be as under:-

**Minimum**  
Rs. 1000/- for Head Office  
Rs. 1000/- for each Branch

**Maximum**  
Rs. 30,000/- for Head Office  
Rs. 25,000/- for each Branch

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. The overall limit of audit fees to be charged to Consumer Cooperative Society having branches shall not exceed Rs. 3.00 lakhs.

Provided the audit fees for the consumer coop. societies having no branches shall have to pay minimum of Rs.1000/- and maximum of Rs.40,000/-

Turnover means a sales only.

Type of society	Basis of audit fees	Scale of audit fees	
4(b)			
Marketing Societies /Federation other than Agricultural Marketing	Turnover basis	1. For first Rs. 1.00 lakh	Rs. 1000/-
		2. For next Rs. 4 lakhs upto Rs. 5.00 lakhs	Rs. 1500/-
		3. For next Rs. 25 lakhs	Rs. 2,500/-
		4. For next Rs. 75 lakhs	Rs. 6,000/-
		5. For next Rs. 2 crores	Rs. 12,000/-
		6. Exceeding Rs. 3 crores	Rs. 3000 per crore.

Subject to the minimum audit fee of Rs. 1000/- and maximum of Rs.30,000/- for Head Office only. Every branch shall be charged separate audit fees as per the scale prescribed herein above with the minimum of Rs. 1000/- and maximum of Rs.25,000/-, while charging the audit fees to the Head Office the turnover of the branches shall be deducted for the purpose of levying audit fees. The overall limit of audit fees to be charged to Consumer Cooperative Society shall not exceed Rs. 3.00 lakhs irrespective of number of branches.

Turnover means a sales only.

## 5. CO-OPERATIVE BANKS

Type of society	Basis of audit fees	Scale of audit fees	
5(a)			
Urban Co-op. Banks	Working Capital basis	1. For working capital upto Rs. 25.00 lakhs	Rs. 2500/-
		2. For next Rs. 25.00 lakhs but not exceeding Rs.50.00 lakhs	Rs. 3500/-
		3. For next Rs. 50.00 lakhs but not exceeding Rs.1.00 crore	Rs. 5000/-
		4. For every Rs. 1 lakh after Rs. 1.00 crore	Rs. 60/-

Subject to the condition that minimum and maximum audit fees to be assessed on any single branch of the Bank shall be as under:-

<b>Minimum</b>	<b>Maximum</b>
Rs. 3000/- for Head Office	Rs. 30,000/- for Head Office
Rs. 2,500/- for each Branch	Rs. 25,000/- for each Branch.

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.

The overall limit of audit fees to be charged to Urban Coop. Banks shall not exceed Rs. 4.00 lakhs (Four lakhs only) irrespective of the number of branches.

## 6. CO-OPERATIVE FARMING SOCIETIES

Type of society	Basis of audit fees	Scale of audit fees	
6(a)			
Dairy cooperatives	Turnover basis	1. For the first Rs. 1 lakh of turnover	Rs. 500/-
		2. For the next Rs. 2 lakhs of turnover	Rs. 650/-
		3. For every 1 lakh over Rs. 3 lakhs of turnover	Rs. 100/-

Subject to the condition that minimum and maximum audit fees to be assessed is as under:-

Minimum Rs. 1000/-

Maximum Rs. 35,000/-

Type of society	Basis of audit fees	Scale of audit fees	
6(b)			
Poultry Co-operatives	Turnover basis	1. For the first Rs. 1 lakh of turnover	Rs. 250/-
		2. For the next Rs. 4 lakhs of turnover but not more than Rs. 5 lakhs	Rs. 650/-
		3. For the next Rs. 5 lakhs of turnover but not more than Rs. 10 lakhs.	Rs. 760/-
		4. For every Rs. 1 lakh over Rs. 10 lakhs of turnover	Rs. 60/-

Subject to minimum of Rs.1000/- and maximum of Rs.15,000/-. 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 Cooperative 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 )			
Fisheries Co-operatives	Turnover basis	1. For first Rs. 1 lakh of turnover	Rs. 300/-
		2.For the next Rs. 2 lakhs of turnover but not exceeding Rs. 3 lakhs	Rs. 400/-
		3.For the next Rs. 2 lakhs of turnover but not exceeding Rs. 5 lakhs	Rs. 350/-
		4.For the next Rs. 5 lakhs of turnover but not exceeding Rs. 10 lakhs	Rs. 400/-
		5. For every Rs. 1 lakh over Rs. 10 lakhs of turnover	Rs. 35/-

The minimum of Rs. 1000/- and maximum of Rs. 25,000/- for Head Office. Every branch of the society shall be charged separate audit fees as per scales prescribed here in above with the minimum of Rs.1000/- and maximum of Rs. 15,000/-. 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 Rs. 10% on the adat 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.

Type of society	Basis of audit fees	Scale of audit fees	
6(d)			
Farming Cooperatives	Turnover basis	1. For the first Rs. 1 lakh of turnover	Rs. 500/-
		2. For the next Rs. 2 lakhs of turnover	Rs. 650/-
		3. For every Rs.1 lakh over Rs. 3 lakhs of turnover	Rs. 100/-

Subject to the condition that minimum and maximum audit fees to be assessed is as under:-

Minimum Rs. 1000/-

Maximum Rs. 35,000/-

**HOUSING COOP. SOCIETIES**

<b>Type of society</b>	<b>Basis of audit fees</b>	<b>Scale of audit fees</b>
7		
Housing Societies	No. of member basis	Rs.50/- per member. Subject to a minimum of Rs.2000/- and maximum of Rs. 10000/-. Further the society having 5 or less than 5 members shall have minimum audit fees of Rs.1000/-

## 8. PROCESSING SOCIETIES

Type of society	Basis of audit fees	Scale of audit fees	
<b>8(a)</b>			
Sugar factory	Turnover basis	<u>FERTILISER SECTION</u>	
		1. For first Rs. 1 lakh of turnover	Rs. 300/-
		2. For the next Rs. 4 lakhs of turnover	Rs. 350/-
		3. For the next Rs. 5 lakhs of turnover	Rs. 500/-
		4. For every Rs. 1 lakh of turnover exceeding Rs. 10 lakhs	Rs. 50/-

Minimum of Rs. 1000/- and maximum of Rs. 15,000/-

Factories under crushing are charged 25 paise per sugar bag of 100 kg (50 X 2) in addition to above.

Factories under construction are charged Rs. 10,000/- only. Factories not licensed for crushing and stagnant should not be levied.

Type of society	Basis of audit fees	Scale of audit fees	
8(b)			
Processing	Turnover basis	1. For the first Rs. 1 lakh of turnover	Rs. 250/-
		2. For the next Rs. 4 lakhs of turnover but not more than Rs. 5 lakhs	Rs. 650/-
		3. For the next Rs. 5 lakhs of turnover but not more than Rs. 10 lakhs	Rs. 760/-
		4. For every Rs. 1 lakh over Rs. 10 lakhs of turnover	Rs.60/-

Subject to minimum of Rs. 1000/- and maximum of Rs.15,000/-. 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 Cooperative 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**

<b>Type of society</b>	<b>Basis of audit fees</b>	<b>Scale of audit fees</b>
9(a)		
Industrial Co-op. Societies	Working capital basis	<p>Non agricultural non credit societies (except Industrial Association and Consumers Societies)</p> <p>1. For the first Rs. 1,00,000/- of working capital Rs. 400/-</p> <p>2. For every Rs.1 lakh exceeding Rs.1 lakh of working capital Rs.75/-</p>

The minimum audit fee shall be Rs.1000/- and the maximum fee leviable shall be Rs.15,000/-. The societies running into losses for the first 3 years shall be exempted from payment of audit fees.

Type of society	Basis of audit fees	Scale of audit fees	
9(b)			
Labour Co-op. Societies	Turnover basis	1. For the first Rs. 1 lakh of turnover	Rs. 250/-
		2. For the next Rs. 4 lakhs of turnover but not more than Rs. 5 lakhs	Rs. 650/-
		3. For the next Rs. 5 lakhs of turnover but not more than Rs. 10 lakhs.	Rs. 760/-
		4. For every Rs. 1 lakh over Rs. 10 lakhs of turnover	Rs. 60/-

Subject to minimum of Rs. 1000/- and maximum of Rs. 15,000/-. 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 Cooperative 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)			
Other Producer Cooperative Societies	Turnover basis	1. For the first Rs. 1 lakh of turnover	Rs. 1500/-
		2. For the next Rs. 2 lakhs of turnover	Rs. 2500/-
		3. For every 1 lakh over Rs. 3 lakhs of turnover	Rs. 60/-

Subject to the condition that minimum and maximum audit fees to be assessed is as under:-

Minimum Rs. 1500/-

Maximum Rs. 35,000/-

Type of society	Basis of audit fees	Scale of audit fees	
9(d)			
Milk Producers/ Union	Turnover basis	1. For the first Rs. 1 lakh of turnover	Rs. 1500/-
		2. For the next Rs. 2 lakhs of turnover	Rs. 2000/-
		2. For every Rs. 1 lakh over Rs. 3 lakhs of turnover	Rs. 60/-

Subject to the condition that minimum and maximum audit fees to be assessed is as under:-

Minimum Rs. 1500/-

Maximum Rs. 3,00,000/-

## 10. Lift Irrigation Societies

Type of society	Basis of audit fees	Scale of audit fees	
10(a)			
Water Distribution Societies (Panivantap)	Turnover basis	1. For first Rs. 1 lakh of turnover	Rs. 200/-
		2. For the next Rs. 2 lakhs of turnover	Rs. 250/-
		3. For every Rs. 1 lakhs over Rs. 3.00 lakhs of turnover	Rs. 45/-

Subject to the minimum of Rs. 1000/- and maximum of Rs. 22,000/-

**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 31<sup>st</sup> 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**

<b>Type of society</b>	<b>Basis of audit fees</b>	<b>Scale of audit fees</b>	
11(a)			
Transport Co-op. Societies	Turnover basis	1. For the first Rs. 1 lakh of turnover	Rs. 250/-
		2. For the next Rs. 4 lakhs of turnover but not more than Rs. 5 lakhs	Rs. 650/-
		3. For the next Rs. 5 lakhs of turnover but not more than Rs. 10 lakhs	Rs. 760/-
		4. For every Rs. 1 lakh over Rs. 10 lakhs of turnover	Rs. 60/-

Subject to minimum of Rs. 1000/- and maximum of Rs. 15,000/-. 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)			
Other General Societies (Not falling in either of the above sub-classes)	Turnover basis	1. For the first Rs. 1 lakh of turnover	Rs. 250/-
		2. For the next Rs. 4 lakhs of turnover but not more than Rs. 5 lakhs	Rs. 650/-
		3. For the next Rs. 5 lakhs of turnover but not more than Rs. 10 lakhs	Rs. 760/-
		4. For every Rs. 1 lakh over Rs. 10 lakhs of turnover	Rs. 60/-

Subject to minimum of Rs. 1000/- and maximum of Rs. 15,000/-. 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 Cooperative 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(c)			
Co-operative Union/ Training Institutions	Working Capital basis	1. For working capital upto Rs. 25.00 lakhs	Rs. 2000/-
		2. For next Rs. 25.00 lakhs but not exceeding Rs.50.00 lakhs	Rs. 3000/-
		3. For next Rs. 50.00 lakhs but not exceeding Rs.1.00 crore	Rs. 4000/-
		4. For every Rs. 1 lakh after Rs. 1.00 crore	Rs. 60/-

Subject to the condition that minimum and maximum audit fees to be assessed is as under:-

Minimum Rs. 1000/-

Maximum Rs. 15,000/-

Type of society	Basis of audit fees	Scale of audit fees
11(d )		
Coop. Societies in liquidation	Turnover	All the societies which are in liquidation as at the end of cooperative 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 44 paise % on the turnover for the close of the cooperative year subject to a minimum audit fee of Rs.25/- and maximum of Rs.12,500/-

**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 cooperative 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.

<b>Type of society</b>	<b>Basis of audit fees</b>	<b>Scale of audit fees</b>
11(e)		
Self Help Groups/ Cooperatives	Turnover	Rs.50/- per member. Subject to a minimum of Rs.1000/- and maximum of Rs. 5000/- .