



**GOVERNMENT OF ODISHA  
COOPERATION DEPARTMENT**

**OFFICE ORDER**

No. CR-149/2013 50/5 /Coop., Date : 7.6.17

In pursuance of the provisions of Rule 60 of the Odisha Cooperative Rules, 1965 read with clause (I) of Sub-section (I) of Section 62 of the Odisha Cooperative Societies Act, 1962 (Odisha Act 2 of 1963), the State Government in Cooperation Department do here by specify the audit cost structure and fix the rate of audit fees as in the schedule mentioned below to be paid by the different Cooperative Societies registered under the said Act for conducting the Statutory audit including special audit, re-audit and concurrent audit of their accounts for each Cooperative year or for any period specified in the order appointing the auditors for conducting such audit.

All the previous orders / notifications issued in this regard by the Cooperation Department, Government of Odisha are here by superseded by this Order.

**SCHEDULE**

Sl. No	Name/Type of Cooperative Societies	Basis for fixing of Audit Fees	Scale of Audit Fees to be levied
1	2	3	4
1	Odisha State Cooperative banks Limited/Odisha State Cooperative Agricultural and Rural Development Bank Limited/Odisha State Cooperative Milk Producers' Federation Limited/Odisha State Cooperative Marketing Federation Limited/Odisha Consumer Cooperative Federation Limited/Odisha Cooperative Housing Corporation Limited/Odisha State Handloom Weavers' Cooperative Society Limited/Tribal Development Cooperative Corporation of Odisha Limited/Odisha Schedule Caste and Schedule Tribes Development Finance Cooperative Corporation Limited/Backward Classes Finance Cooperative Corporation Limited.	Time Spent	Rs. 800/- per day per Auditor
2	All District Central cooperative Banks/All Urban cooperative Banks/Odisha State Poultry Cooperative Federation(OPOLOFED)/Odisha State Cooperative Oil Seeds Growers Federation (Oil Odisha)/Odisha State Fishermen Cooperative Federation(FISCOFED)/Odisha State cooperative Spinning Federation(SPINFED)/Mahila Vikas Samabaya Nigam Limited/Odisha Cooperative Silk Federation/Rajya Talgura Samabaya Sangha/State Handicrafts Cooperative	Time Spent	Rs. 600/- per day per Auditor

	Federation/State Oil Processing Industrial Federation/Odisha Cooperative Coir Corporation/ Cooperative Sugar Mills/District Cooperative Milk Union/Spinning Mills/Other Apex and State level Cooperatives.		
3	Primary Agricultural Cooperative Societies (PACS)/Largesize Adivasi Multipurpose Cooperative Societies (LAMPCS)/Farmers' Service Cooperative Societies(FSCS)/Weavers Cooperative Societies/ Tassar Cooperative Societies / Sambalpur Vastralaya.	Time Spent	Rs. 400/- per day per Auditor
4	Cooperative Agricultural and Rural Development Banks (CARD Banks)/Regional Cooperative Marketing Societies (RCMS)/Cooperative Cold Stores/Tikabali Agency Marketing Cooperative Societies (AMCS) /Utkal Ayurvedic Cooperative Pharmacy/Jute Marketing Cooperative Societies/Powerloom Cooperative Societies/Poultry Unions/Labour Contract cooperatives and other Central Cooperative Societies/Wholesale Consumer Cooperative Stores.	Time Spent	Rs. 300/- per day per Auditor.
5	Panchayat Samiti Industrial Units (P.S.IUnits)/ Primary Multipurpose Cooperative Societies / Sub-Divisional House Building Cooperative Societies and Other type of Cooperative Societies.	Time Spent	Rs.200/- per day per Auditor
5	Cooperatives under Liquidation earning net Profit of at least Rs 500/- for the year.		Rs. 200/- per Society irrespective of time spent and number of auditors engaged.

A. On engagement of Chartered Accountant(s) for audit of any Cooperative Societies, the audit cost will be decided basing on the number of days to be specified by the Auditor General of Cooperative Societies, Odisha for the concerned society as per the norms in that regard multiplied by the rate fees as fixed by above. Out of such total audit cost, the concerned cooperative society shall pay ninety five percentum thereof to the Chartered Accountant(s) and rest five percentum of the said cost to the State Government as per Order No: 5006/COOP. dated 07.06.17 of the Government in Cooperation Department. No extra remuneration like reimbursement of conveyance expenses, lodging expenses, Service Tax etc will be paid to the concerned Chartered Accountant(s) firms for the said purpose.

B. The number of maximum days required for audit of the different cooperative Societies shall be decided by the Auditor General of Cooperative Societies who may

decide the extra days to be required for audit of a particular society beyond the specified days after due consideration of the reasons for allowing such extra days . The time spent for audit shall include both drafting and typing /printing of audit reports.

C. Where concurrent audit of societies is conducted by the departmental Auditors on deputation, the audit fees shall be levied on the basis of number of days to be taken for final audit including its other branches/units where concurrent audit is not done.

D. Normally maximum 15 days time may be allotted to conduct special audit. In case of grave financial irregularities, the Auditor General of Cooperative Societies may allow more days after due consideration of the necessity for extra days.

By Order of the Governor

Memo No. 5016 /Coop., Date : 7.6.17

Principal Secretary to Government

Copy forwarded to the Deputy Director of Printing, Stationeries and Publications, Odisha, Bhubaneswar Branch with a request to publish this order in the next issue of the Odisha Gazette and supply 250 copies of the same to this Department early.

The Order is Statutory.

Memo No. 5017 /Coop., Date : 7.6.17

Deputy Secretary to Government

Copy forwarded to the Auditor General of Cooperative Societies, Odisha, Bhubaneswar/Registrar of Cooperative Societies, Odisha, Bhubaneswar/all Asst. Auditor General of Cooperative Societies in Cooperative Audit Circle/ All The Divisional Deputy Registrar of Cooperative Societies in Divisions/all the Asst. Registrar of Cooperative Societies in Cooperative Circles for information and necessary action.

Memo No. 5018 /Coop., Date : 7.6.17

Deputy Secretary to Government

Copy forwarded to the Textiles and Handlooms Department/ Fisheries and ARD Department/ Industries Department/Agriculture Department/Women and Child Development /Health and Family Welfare Department/S.T. & S.C. Development Department/Minorities and Backward Classes Welfare Department for Information and necessary action.

Deputy Secretary to Government

Memo No. 5019 /Coop., Date : 7.6.17

Copy forwarded to the Director of Agriculture marketing, Odisha, Bhubaneswar/Secretary, Cooperative Tribunal, Odisha, Bhubaneswar/Director of Textiles, Odisha, Bhubaneswar/Director of Industries, Odisha, Cuttack/Director of Handicraft and Cottage industries, Odisha, Bhubaneswar/Secretary, Odisha Khadi and Village Industries Board, Bhubaneswar/Director of Fisheries, Odisha, Cuttack/Director of Animal Husbandry and Veterinary Services Odisha, Cuttack/Director of Agriculture and Food Production, Odisha, Bhubaneswar/Director of Indian Medicines and Homeopathy, Odisha, Bhubaneswar/Managing Director, OMFED, Bhubaneswar/Managing Director, Mahila Vikash Samabaya Nigam Ltd., Bhubaneswar for information and necessary action.

*Sundara*  
06/06/17  
Deputy Secretary to Government

Memo No. 5020 /Coop., Date : 7.6.17

Copy forwarded to the Private Secretary to the Hon'ble Minister, Cooperation, Odisha/ Private Secretary to the Principal Secretary to Government, Cooperation Department for kind information of the Hon'ble Minister, Cooperation and Principal Secretary, Cooperation Department.

*Sundara*  
06/06/17  
Deputy Secretary to Government

Memo No. 5021 /Coop., Date : 7.6.17

Copy forwarded to all the Apex Cooperative Societies in the State/All Central Cooperative Banks in the State/all the Urban Cooperative Banks in the State including the Utkal Cooperative Banking Society Ltd, Bhubaneswar for information and necessary action.

*Sundara*  
06/06/17  
Deputy Secretary to Government

Memo No. 5022 /Coop., Date : 7.6.17

Copy forwarded to the Joint Secretary to Government/ Additional Secretary to Government/ Deputy Secretaries to Government/ Under Secretaries to Government/ AFA-cum-Under Secretary to Government, Cooperation Department for information.

*Sundara*  
06/06/17  
Deputy Secretary to Government

Memo No. 5023 /Coop., Date : 7.6.17

Copy forwarded to all the Sections of Department/Guard File Legal Cell/10(Ten) spare copies/Guard File Audit Section for information and necessary action.

*Sundara*  
06/06/17  
Deputy Secretary to Government

DI RECTORATE OF COOPERATIVE AUDIT : ODISHA: BHUBANESWAR.

Memo No. 4023 /VI(9)9/2012/ Audit-6/ Dated:- 12/06/17

Copy forwarded to all the Asst. A. G. C. S. of circles/ All comp. cell SAAGCS & A. C. S. of Central Audit / Audit -I/ Legal Section for information and necessary action. Further, the Asst. A. G. C. S. of Circles are hereby directed to communicate the said Order among all the SAAGCS & ACS of their respective circles.

30 s. c. / G. F.

Dy. Auditor General of C. S(O).