

**Government of Uttarakhand**  
**Registrar Co-operative Society Uttrakhand**

**EXPRESSION OF INTEREST (EOI) FOR CONDUCTING STATUTORY AUDITS IN STATE  
COOPERATIVE BANK /VARIOUS DISTRICT CO-OPERATIVE BANK/APEX CO-OPERATIVE  
INSTITUTIONS/VARIOUS TYPES OF CO-OPERATIVE SOCIETIES UNDER THE AEGIS OF  
CO-OPERATIVE DEPARTMENT.**

The Government of Uttarakhand invites proposal from company, firms (proprietary or partnership), and societies registered in India for the above-mentioned work.

The EOI document can be downloaded from <http://cooperative.uk.gov.in> . The non-refundable cost of EOI document is Rs 2,940.00 (Rs Two Thousand Nine Hundred fourty Rupees Only) including 18 percent GST. The proposals must accompany with cost of EOI document in the form of bank Draft in favour of "The Registrar" Cooperative society Uttarakhand. The bid documents will not be evaluated in case of non submission of GST amount. The applicants may also obtain a hard copy of the EOI from the office of Registrar Co-operative society. The applicants purchasing the hard copy of the EOI must attach the copy of Receipt along with the proposal.

In this regard a Pre Bid conference would be held on ..... at ..... pm/am at the following Address:-

**The Registrar, Co-operative Society, Uttarakhand**  
**Tunuwala road,**  
**Near Railway Crossing, Miyawala,**  
**Dehradun – 248001**  
**Uttarakhand**  
**Tel No. 0135-2685634**  
**Email- [rcsuttarakhand@gmail.com](mailto:rcsuttarakhand@gmail.com)**

Revision in RFP, if any, post Pre Bid conference will be uploaded in the website <http://cooperative.uk.gov.in>.

The last date of submission of the EOI document in hardcopy to Registrar Co-operative Society is ....., 2023 latest by 3.00 pm at the address given above. The proposals will be opened on same day at 03:30 pm.

For further enquiries please contact, Additional Registrar, Audit Cell, email id [rcsuttarakhand@gmail.com](mailto:rcsuttarakhand@gmail.com) .

**EXPRESSION OF INTEREST (EOI) FOR CONDUCTING STATUTORY AUDITS IN VARIOUS  
DISTRICT CO-OPERATIVE BANK/ APEX CO-OPERATIVE INSTITUTIONS/ VARIOUS TYPES OF CO-  
OPERATIVE SOCIETIES OF GOVERNMENT OF UTTARAKHAND**

**1. Introduction**

The Uttarakhand Cooperative Society Act, 2003 has made Annual Audit, of every Cooperative Society, mandatory. Accordingly, the Government of Uttarakhand proposes to prepare a panel of auditors as envisaged in the Act.

The Government of Uttarakhand invites outsourcing of services, for statutory audit in various district co-operative banks/ apex co-operative institutions/ various types of co-operative societies of Government of Uttarakhand, from Chartered Accountant firms/LLP registered in India.

**2. Objectives**

The objective is to conduct Statutory Audit of Cooperative Banks/ Cooperative Societies/ Apex Cooperative institutions, on annual Basis as per the provisions of Uttarakhand Cooperative Act. The main purpose of Statutory Audit is to ensure that Cooperative Banks, Societies, Institution's Balance sheet and Profit and Loss account reflect a true and fair view of state of affairs, prepare LFAR report, tax audit report, Audit Classification Of Cooperative Bank.

The auditor shall conduct an assessment of the adequacy of the financial management, procurement management, risk assessment including IT system and all the internal controls. The audit firm shall provide with timely information and recommendations to enable the government to take corrective measures, wherever necessary, in a timely manner.

**3. Period of Statutory Audit**

In the case of DCB/State Cooperative/UCB banks including their branches, the audit must be completed on or before 30<sup>th</sup> June. **The Softcopy of LFAR of Bank as well as of their all Branches must be reached to the office of registrar on or before 30<sup>th</sup> June.** Non-submission of LFAR of bank as well as of all branches upto 30<sup>th</sup> June will attract penal clause as below:-

Sl. No.	Period	%age of Deduction
1	Submission within 1 <sup>st</sup> week after 30 <sup>th</sup> June	10%
2	Submission within 2 <sup>nd</sup> week after 30 <sup>th</sup> June	20%
3	Submission within 3 <sup>rd</sup> week after 30 <sup>th</sup> June	30%
4	Submission within 4 <sup>th</sup> week after 30 <sup>th</sup> June	40%

**No fee will be paid, if the audit firm failed to submit the LFAR latest by 31<sup>st</sup> July. The firm will not be considered for future empanelment by the Registrar Office.**

**4. Appointment of Statutory Auditor of DCB/UCB & State Cooperative Bank**

The appointment of statutory auditor of DCB/UCB & State Cooperative Bank will be made by Registrar Office.



## 5. Scope of Statutory Audit.

The audit would be conducted as per general guidelines placed on Guidance Note on Audit of State Co-operative Bank and District Central Co-operative Banks by Institute of Chartered Accountant of India Declaration, LFAR (Long Form of Audit Report) and Audit Classification of SCB's and DCCB's, and Audit Manual of PACS

- (a) Statements of Accounts, Trial Balance, Profit and Loss Account, Balance Sheets and other financial statements.
- (b) Inter Branch and inter Bank transaction
- (c) Bills payable
- (d) Revenue and expenditure audit
- (e) Lending and Borrowings
- (f) CRR/SLR compliance and correction of (Demand and Time Liabilities) for statutory purpose
- (g) Monitoring of large advances (no advances should be normally be sanctioned beyond the discretionary powers of the officer concerned viz. Branch Manager , C.E.O, other executive and chairman and also without proper credit appraisal of proposal ,Board of Director of Banks should fix limit to sanction of advances by the officers of the Bank)
- (h) Observances of income recognition, asset classification and provisioning norms.
- (i) Documentations
- (j) Frauds, misappropriation, embezzlement, follow up advances in litigation
- (k) Accuracy and timeliness in compilation of returns submitted to RBI, NABARD and Government directives / instruction
- (l) Non Performing Assets (NPA'S)
- (m) **Classification of SCB's, DCB's, UCB and Societies**

### Auditors will also

1. Determine whether the existing system of controls is in harmony with the structure of the organization. As far as possible keeping the controls within the operating functions acts as a cost effective measure;
2. Review of each control and analysing them in terms of costs and benefits;
3. Review of the reliability and integrity of financial and operating information and the means used to identify measure, classify, and report such information;
4. Review of the systems established to ensure compliance with those policies, plans, procedures, laws and regulations which could have a significant impact on operations and reports, and should determine whether the organization is in compliance;
5. Review of the means of safeguarding assets, and as appropriate, verify the existence of such assets. The objective of the management is to ensure that assets are reasonably and adequately protected against loss and that they are properly managed and accounted for. The safeguard of assets should not be restricted to mere pilferage but physical threats like fire, water, electricity, etc;
6. Appraise the economy and efficiency with which resources are employed;
7. Review of operations or programmes to ascertain whether results are consistent with established objectives and goals and whether the operation or programmes are being carried out as planned.
8. Any specific point suggested by Government

**5(1). Audit Reports** –The audit report should contain observations of Auditing firms regarding the affairs of the co-operative Societies/co-operative banks, the accounts which he has audited, the irregularities noticed by him and his suggestion for improvement.



The report should be structured in a manner to provide the following: (a) audit observations; highlighting gaps if any (b) implications of the observations; (c) suggested recommendations; (d) management's comments/agreed actions and (e) status of actions on the previous recommendations. In addition, the auditor should prepare and submit a consolidated report, summarizing the individual unit wise reports and highlighting the critical issues which require the immediate attention. Agreement has to be signed within 30 days from the date of award of assignment in prescribed format by Co-Operative department.

b. Audit Report/LFSR/Tax Audit/(classification of SCB's/ DCB's of Societies in one copy is to be submitted to concerned Co-Operative Banks/ Co-Operative Institutions or Cooperative Societies latest by 30<sup>th</sup> June of the subsequent financial year. **(Annexure 1)**

c. The audit firm will provide Five (05) copies of all deliverables (reports, format etc.) in bound format and two (02) copies in soft form in CD to respective SCB's/DCB's/UCB's and Societies and one each to their financial Institution/NABARD/Cooperative Department (Registrar). The Consultant would furnish an undertaking that the draft and final reports will not be used, given, disclosed, displayed, reproduced, circulated to any person or organization without the written permission of Government of Uttarakhand.

d. These reports of all empanelled CA firms would be reviewed randomly (on sample base) by Expert Committee at Co-Operative as per Categorisation 'A'/'B'/'C' for performance analysis.

#### 6. Expression of Interest (EOI)

The Registrar Cooperative Societies, Government of Uttarakhand invites eligible firms/LLPs registered in India to indicate their interest in providing the above-mentioned services **who fulfill the entire criteria mentioned below.**

#### 6(I) - Eligibility

The applicants are Compulsorily expected to meet the following eligibility criteria. Applicants failing to meet these criteria or not submitting requisite proof in support of qualification criteria are liable to be rejected.

(A)

S No	Criteria	Whether Met	Reference Details
1	The applicant should be a Chartered Accountants Firms/LLP registered in India and having Head/Branch office in Uttarakhand and operating for the last ten years.	Yes/ No	Copies of certificate of incorporation/latest partnership deed. Date of firm with a full time FCA
2	The bidder should have a minimum annual average turnover of Rs. 75.00 Lakhs (Rs Seventy Five Lakhs Only) in the last three years (FY 2019-20, FY 2020-21 and FY 2021-22)	Yes/ No	Extract of the audited Profit / Loss Statement and Balance Sheet
3	The applicant should have at least ten (10) years experience in conducting Statutory audits	Yes/ No	Experience certificate/allotment letter at Least one for each



	of Scheduled Banks, Co-operative bank and societies audit, Government bodies and societies.		previous ten years.
4	The company should have at least Six (06) qualified full time CA partners and five professionals (articles) of audit background on the rolls of the institution.	Yes/ No	Constitution Certificate as on 01.01.2023
5	The applicant should have completed at least Five (5) audits for co-operative bank/ Scheduled banks/apex co-operative institution etc in past three years	Yes/ No	Certificate of completion of audit completed successfully
6	CA should be empanelled with RBI	Yes/ No	Copy of Unique Code No.
7	CA Firms/LLP should be peer reviewed as on 01.01.2023	Yes/ No	Peer review certificate as on 01.01.2023

**Note:** The Registrar may ask the bidder firm to testify their documents from concerned website by using their own login and password at their own computer in presence of officials appointed by the Registrar in this regard.

#### 6(II) Technical Evaluation criteria

The technical qualification of those firms/consultants would be evaluated who fulfill the above mentioned minimum criteria at 6(I). The firms which score minimum 75% in technical evaluation may be considered for empanelment of Statutory Audit

Sr.N.	Particulars	Norms	Points	Maximum Points
1.	Standing of the firm	Per Year	0.5	10.00
2.	(a) No. Of full time FCA partners(as per constitution certificate of the firms as on 01-01-2023)	First Five partners	2.00 per partner	10.00
	(b)	Five onwards	1.00 Per Partner	5.00
3.	(a) No. Of full time ACA partners	First Five partners	1.00 Per Partner	5.00
	(b)	Five onwards	0.5 Per Partner	2.5
4.	(a) Scheduled Bank <b>branch</b> Statutory audit/RRB audit including branches experience of last three years	First Five Audits	5.0per Audit	25.00
5.	Cooperative bank (DCB/UCB) Audit in last five years		3.00 per audit	15.00
6.	No of qualified CISA /DISA partener		0.25 Per partner	2.5
7.	Turnover			
	75 lacs- upto 100 lacs		5.00	
	Above 100 lacs-upto 125 lacs		7.50	
	Above 125 Lacs		10.00	10.00
8	Central statutory Auditors of <b>PSU Commercial Bank/RRB</b>		7.50 Per Audit	15.00
			<b>TOTAL MARKS</b>	<b>100</b>

Documentary proof should be submitted for all the information regarding the eligibility criteria mentioned in 6(I) and (II). Ca firm will themself filled the scoring sheet which will be varified by compitent authortiy final decison of authority will ve binding on Ca firms in case of misleading information in the scoring sheet Authority will be intilled to debar the ca firms form the empanelment for three years.



### 7(I)- Proposals

The interested applicants who fulfill the above criteria must provide the following information as a part of their proposal

- a) Full Name of the Applicant firm: (in Block Letters)
- b) Applicant's Constitution (Firm, company, society government etc).
- c) Applicant's Registered Office and Place of Business
- d) Applicant's Telephone No., Fax No., E-mail address and web site
- e) Name & Address of Directors of the Company (Provide names, office & residence addresses, Telephone no., fax no., e-mail, profession / Business engaged in etc.
- f) Organisations profile giving details of current activities, background of promoters and management structure including evidence of incorporation, MOA and AOA/ partnership deed.
- g) Details of audit assignments undertaken in last 10 years and mention separately those which were undertaken for statutory audits in various Scheduled Banks/ Co-operative Banks /Co-operative Societies
- h) Number/name of qualified staff members who are Chartered Accountants
- i) Applicants RBI Unique Code No.:
- j) Whether any partner of the Firm, Proprietor, and member practicing in individual name is a Director of any Co-operative Bank?

If yes, please give the details:

Sr.No	Name of member	Membership No.	Name of the bank	Position held

- (k) Whether the partnership firm, any partner of the Firm, Proprietor, member practicing in individual name is a Concurrent, Internal, Inspection, System auditor /Consultant for any Urban Co-operative Bank?

If yes please give the details:

Sr.No	Name of member	Membership No.	Name of the bank	Nature of assignment

- (l) Whether the partnership firm, any partner of the Firm, Proprietor, member in individual name is indebted to any UCB if yes, please give name and amount of indebtedness as on the date of application for empanelment?

If yes, please give the details:

Sr.No	Name of member	Membership No.	Name of the bank	Amount of indebtedness



*Note: Please attached separate sheet if required*

**7(II).**

1. The Statutory audit is to be carried out as per the guidelines issued by RBI, Govt. of Uttarakhand and NABARD.
2. The Statutory audit Firm should furnish, to the Bank, the name and qualification of the personnel, who shall be conducting audit in the branch before commencing the audit assignment. The audit team must include at least one FCA/ACA for Audit. A qualified chartered accountant has to visit the Branch at least twice a week to supervise the audit work.
3. **The Audit Firm should give undertaking that they will not subcontract/ sublet the audit assignment. Further undertake that all the terms and Condition of Eoi are acceptable to the firms/bidders.**
4. The firm are advised to establish branch office set up in Uttarakhand and have adequate personnel to ensure proper deployment and timely completion of the assignment.
5. **While accepting the assignment, the firm should execute undertaking of fidelity and secrecy on its letterhead in the format prescribed by the Bank.**
6. **A declaration/ affidavit to be furnished by the firm that Firm is not be black listed, credit facilities availed by the firm or the partners or firms in which they are partners or directors including any facility availed by a third party for which the firm or its partners are guarantors have not turned or are existing as nonperforming assets as per the prudential norms of RBI. In case the declaration is found incorrect, the assignment would get terminated besides the firm being liable for any action ICAI/ RBI guidelines. There should not be any professional compliant /misconduct at ICAI level.**
7. The Firm/ any partner of the Firm should not be internal auditor/Concurrent Auditor of respective banks.
8. The Firm/any partner should not have any disciplinary matters pending with ICAI/ RBI and they should not have suffered any disqualification.
9. **The Auditor/Audit firm will be responsible for not reporting serious irregularities/discrepancies/frauds/gross negligence/ malafide intention (With or without financial loss).** Further Bank reserves the right to terminate the audit assignment besides notifying such deficiencies and in competencies to the Council of ICAI / RBI/ IBA
10. Any type of Consortium of audit is not permissible.
11. The Audit of PACS is to be finalised on or before 31th july of subsequent financial year. **(Annexure 1)**

**8. Estimated days**

- a) The estimated working days effort required is six (6) man days for each Banks branch and twenty (20) man days of head office of District Co-operative/Urban Co-operative/State Co-operative bank.
- b) Apex Co-operative institution/ Uttarakhand State Cooperative Bank Ltd/ Uttarakhand State Cooperative Marketing Federation limited would require thirty (30) man days for each apex institution.
- c) PACS and other form of co-operative societies would require three (3) man days for each PACS and cooperative society.



- d) The following are the Co-operative institutions/ Banks/Societies where audit is proposed to be conducted.

**I) APEX CO-OPERATIVE INSTITUTION**

Serial No.	Name of Cooperative Institution	No of units
1.	Uttarakhand State Cooperative Bank Ltd.	01
2.	Uttarakhand Cooperative Federation , Dehradun(UCF) Ltd.	01
3.	Uttarakhand State Gramuday Cooperative Federation limited	01
4.	Uttarakhand Cooperative SILK FEDERATION Ltd.	01
5.	Uttarakhand Housing and Construction Cooperative federation Ltd.	01
6.	Uttarakhand poultry and animal husbandary cooperative federation	01
7.	Uttarakhand states garden and marketing federation	01
8.	Uttarakhand state fisheries federation	01
9.	Uttarakhand Handloom weaver and Handicraft Cooperative federation	01
10.	Uttarakhand state sheep goat shashak palak cooperative federation	01
11.	Uttarakhand regional cooperative federation	01
12.	Uttarakhand labour contract cooperative federation	01
13.	Uttarakhand apple producers and Marketing cooperative federation	01
14.	Uttarakhand cooperative consumer federation	01

**(II) COOPERATIVE BANK**

Serial No.	Name of Cooperative Institution	No of units
1.	District Cooperative Bank (Main Branches )	10
2.	District Cooperative Bank (Branches )	313
3.	State Cooperative Banks (Branch)	15
4.	Urban Cooperative Banks branch	05
	Total	233

**(III) DISTRICT CO-OPERATIVE SOCIETIES**

Serial No.	Name of Co-Operative Institution	No of units
1.	District Co-Operative development federation limited	10
2.	District cooperative dairy development federation limited	12
4.	Wholesale/ Central Consumer Federation limited	06
	Total	28

**(IV) CO-OPERATIVE SOCIETIES**

Serial No.	Name of Co-operative Institution	No of units
1.	Kraya and vikray samiti	31
2.	Sahakari/ Block vikassangh	21
3.	Sahakari beej aur purti bhandar	10
4.	Multi state Co-operative Societies (MPACS)	671
5.	Kisansahakari samiti	04
6.	Sahakari upboghta bhandar	36
7.	Shram samvida/ vetan bhogi Co-operative Societies	346
8.	Sahakari Dudgh Sangh	1269
9.	Co-operative Sugar Societies	13
10.	Sahakari awas samiti	54



11.	Sakhari matsya samiti	08
12.	Boonker/Khadi /Resham Udyog Co-operative Societies	162

### **9- PROCEDURE FOR ALLOCATION OF STATUOTRY AUDIT TO EMPANELLED CHARARTERED ACCOUNTANTS**

A. In order to distribute the works among all the empanelled Chartered Accountants firms/LLPs for statutory audits in various district co-operative banks/ apex co-operative institutions/ various types of co-operative societies of Government of Uttarakhand, the districts has been categorized in Category A , Category B, Category C as follows

Sr. No.	Category	District
1	Category A	Dehradun, Haridwar, US Nagar, Nanital
2	Category B	Tehri Gaharwal, Pauri Gharwal, Almora
3	Category C	Uttarkashi, Chamoli, Pithorgarh, Champawat, Rudraprayag, Bageshwar

B. Each firm would be allocated one district in each category of district for Audit. The District will be allocated in relation to the marks scored in technical evaluation. On extension of empanelment for next year, the **shuffling of the Districts** will be done by the Registrar each year, if desired so.

C. In case the empanelment is extended for next year on basis of performance. Districts which were allocated last year to the respective CA firms may be allocated new district if desired so by the Registrar. CA firms empanelled for next year will be allocated districts on the discretion of the Registrar, which will be mandatory. **In case of denial by CA firms to conduct audit in any particular district, the Registrar will Black List the firm for future empanelment.**

#### **D. Payment Terms and Schedule**

(a) No advance payment will be made;

(b) Payment will only be made after the submission and approval of final report to/by the expert committee. The expert committee will be formed by the Registrar. No payment will be made, if the audit report along with LFAR of bank as well as of their branches is not submitted upto 31<sup>st</sup> of July of subsequent year.

(c) A pre-receipted bill in triplicate in the name of component authority of Respective SCB/DCB/ UCB /Co-operative Societies.

(d) The report of banks should be submitted on or before 30<sup>th</sup> June of subsequent year.

#### **10. Financial proposal**

The total cost (*fee of bank audit*) as estimated by the Registrar is based on the fee structure of NABARD for Statutory Audit of RRB's. **(Annexure 2)**

#### **10(i) Schedule of Audit Fees and Travelling / Halting Allowance admissible to Auditors for Statutory Audit of SCB/DCBS**



Audit fees payable to the Auditors will be with reference to the actual audit work undertaken by them as indicated below.

**01. Audit Fees**

**(a) HO Audit**

Sl. No.	Business levels (Advances + Deposits) of the SCB/DCBS /UCB as a whole	NEW RATES OF NBARD
1	Below Rs. 500 crore	26560
2	Rs. 500 crore to Rs. 1500 crore	40625
3	Above Rs.1500 crore to Rs.3000 crore	53100
4	Above Rs.3000 crore to Rs.4500 crore	67200
5	Above Rs.4500 crore to Rs.15000 crore	78150
6	Above Rs.15000 crore to Rs.25000 crore	90650
7	Above Rs.25000 crore	105150

**(b) Branch Audit**

Sl. No.	Quantum of Loans & Advances of the concerned branch (excluding inter-branch advances)	Audit Fee payable from 2023-24 (Rs.)
1	Upto Rs.2.5 crore	5000
2	Above Rs.2.5 crore to Rs.5.0 crore	6300
3	Above Rs.5.0 crore to Rs.8.0 crore	7900
4	Above Rs.8.0 crore to Rs.15.0 crore	9300
5	Above Rs.15.0 crore to Rs.25.0 crore	11000
6	Above Rs.25.0 crore to Rs.40.0 crore	13000
7	Above Rs.40.0 crore	15350

**02. Travelling and Halting Allowances (TA/HA)**

Reserve Bank of India has categorised audit officials into three categories and equated with the equivalent rank of bank officers for payment of travelling expenses, boarding and lodging expenses to the partners / proprietors of audit firm. Similarly the audit firms would be provided travelling expenses, boarding and lodging expenses as per the travelling allowance rules of Government of Uttarakhand and as per GO.NO. 18/xxvii(7)/18-50 (14)/2017 dated 23<sup>rd</sup> January, 2019- The partners/ proprietors, Qualified Assistant, Unqualified Assistant are categorised as below-:(Annexure 3)

For Banks or other Audit		
Sr. no.	Category of Audit Officials	Equivalent Scale in terms of Government official
1	Partners/ Proprietors	Assistant Registrar Level 10
2	Qualified Assistant	ADCO Level 07
3	Unqualified Assistant	Administrative officer Level 06



### (a) Travelling Allowance

Travelling allowance by partners/ Proprietor of audit firm is to be considered by allowing Air Conditioned –II Tier or payment of taxi on sharing in case routes are not served by rails .The Qualified Assistant / unqualified Assistant by Air Conditioned –III Tier or actual conveyance by public Transportation were routes are not served by rail.

### C) Daily Allowance

Sr. no.	Category of Audit Officials	Daily Allowance
1	Partners/ Proprietors	450
2	Qualified Assistant	350
3	Unqualified Assistant	350

With regard to the reimbursement of travelling, halting allowance and daily allowance charges, the following aspects are to be considered:

- i. The Co-Operative department should call for such details as are necessary for verification of bills in this regard and the statutory central auditor as well as branch auditors shall furnish such details for verifications of the actual expenses.
  - ii. Where the statutory central auditors have their headquarters at place different from that where the Head/Central Office of the banks is situated, but have an office at the same place as the Head/ Central Office of the quality of audit, there should be nominal for the central audit. However, to ensure the Quality of audit, there should be no objection to the partners of the firms visiting the Head/Central Office of the Bank as and when they deem it necessary.
  - iii. Where the statutory central auditors or branch auditors have an office at the place where the branches/offices of the bank to be audited are situated, they will not be reimbursed TA/HA.
  - iv. The TA/HA should be kept to the minimum.
  - v. The Co-operative bank shall be the final authority to decide the claims. The Chairman has to satisfy himself that the actual expenses have been incurred by a particular auditor and the claims an settled keeping view the aforesaid RBI guidelines.
  - vi. For audit of branches, where no travelling and of lodging facilities are available, the bank may provide to the Auditors, a jeep of other mode of conveyance and the lodging and boarding facilities. These expenses as also other expenses incurred by the bank, if any, on the lodging/ boarding / halting of auditors shall be deducted from the total claims preferred by the Auditors while settling their bills by the RRBs. The Auditors will have to submit the necessary bills, vouchers etc., in support of their claims.
03. Fees in respect of submission of Long Form Audit Report/Filing of Tax Returns under Income Tax Act, 1961/Wealth Tax Act, 1957 or any other Returns/Certificates required under any other Act which the **SCB/DCBS /UCB** may be required to file.



No separate fees for LFAR would be payable to Auditors for HO and Branches as substantial enhancement has been made in the revised fee structure. Further, no separate TA/HA will be admissible, for these Returns/Certificates.

#### **04. Goods and Service Tax**

The SCBs/DCBs/UCBs/Co-operative societies are required to pay GST at applicable rate to the audit firm.

#### **10(ii) AUDIT FEES OF CO-OPERATIVE SOCIETIES**

Audit fee of Apex Co-operative Societies /District units of co-operative societies would be as per audit fee fixed by NABARD for RRB Head Office. Audit fee of Co-operative Societies eg. Uttarakhand State Co-operative Marketing federation etc. /District units of Co-operative Societies would be as per GO NO. Audit 5471/ TEN-300(8)/74 dated 17<sup>TH</sup>September 1977  
**(Annexure No.4)**

For Revise Audit fee proposal of MPACS is submitted to Finance Department of Government of Uttarakhand for approval. **(ANNEXURE 5)**

**The initial empanelment would be for one year. Empanelment may be extended for further two years based on performance.**

#### **11. Pre-Bid Conference**

**11.1** To clarify and discuss issues with respect to the assignment and the EOI Document, Pre-bid conference will be held on ..... at 03:00 pm at the following address:-

**The Registrar, Co-operative Society, Uttarakhand**

Tunuwala road,

Near Railway Crossing, Miyawala,

Dehradun – 248001

Uttarakhand

Tel No. 0135-2685634

Email- rcsuttarakhand@gmail.com

**11.2** Prior to the Pre-bid conference, the Bidders may submit a list of queries and proposed deviations, if any. Government of Uttarakhand may amend the EOI Document based on inputs provided by consultants that may be considered acceptable in its sole discretion.

**11.3** Consultants may note that Government of Uttarakhand will not entertain any deviations to the EOI Document at the time of submission of the Proposal or thereafter.

**11.4** Attendance of the consultants at the Pre-Bid meeting is not mandatory. However, subsequent to the meeting, Government of Uttarakhand may not respond to queries from any consultant who has not attended the Pre- bid conference

**11.5** All correspondence/enquiries should be submitted to the following in writing by post / EMAIL:

**The Registrar, Co-operative Society, Uttarakhand**

Tunuwala road,

Near Railway Crossing, Miyawala,

Dehradun – 248001

Uttarakhand

Tel No. 0135-2685634

Email- rcsuttarakhand@gmail.com



12. The following documents should be submitted as part of response through Tender : -

**A. Technical Proposal**

- i. Letter of Application, as per 6(I), 6(ii), 7 (I) & (II), duly completed and signed by the Applicant.
- ii. General Information about the Applicant with Company profile, Memorandum & Articles of Association/partnership deed, etc.
- iii. Preference of District in each category

**B. Tender**

<http://cooperative.uk.gov.in>

Issuing of bidding Document

Submission of Bids

Opening of Bids

For **Bids submission purposes** only, the Registrar, Co-operative Society is address is :***The offline opening of the Technical Parts of Bids shall take place at:***

The Registrar, Co-operative Society, Uttarakhand  
Tunuwala road,  
Near Railway Crossing, Miyawala,  
Dehradun – 248001  
Uttarakhand  
Tel No. 0135-2685634  
Email- [rcsuttarakhand@gmail.com](mailto:rcsuttarakhand@gmail.com)

**Website** :: <http://cooperative.uk.gov.in>

***Only the Part-I (Technically Bid) shall be opened.***

The Bid opening shall take place at:

Date: .....

Time: 3.30 pm

***Following the evaluation of Part-I (Technical Bid), the Registrar shall inform the Technically qualified Bidders. Simultaneously, the same information shall be uploaded on the Cooperative Portal.***

The deadline for Bid submission is:

Date: .....

Time: 03:00 pm

The Registrar, Co-operative Society, Uttarakhand  
Tunuwala road,  
Near Railway Crossing, Miyawala,  
Dehradun – 248001  
Uttarakhand  
Tel No. 0135-2685634  
Email- [rcsuttarakhand@gmail.com](mailto:rcsuttarakhand@gmail.com)



For further enquiries please contact, Additional Registrar Audit Cell, email id [rcsutarakhand@gmail.com](mailto:rcsutarakhand@gmail.com).

### **13. Fraud & Corrupt Practices**

The Empanelled Firm of Chartered Accountants and their respective officers, employees, agents and advisers shall observe the highest standard of ethics during the performance of its duties.

The Registrar, may debar the Empanelled Firm of Chartered Accountants along with all its partners for an indefinite period, if it determines that the Auditor or its employee has directly or indirectly or through an agent, engaged in corrupt practice, fraudulent practice, coercive practice, undesirable practise or restrictive practice in performance of its duties.

### **14. General conditions**

- (a) Government of Uttarakhand may, at its discretion, extend this deadline for Submission of applications by amending the EOI documents, in which case all rights and obligations of Government of Uttarakhand and applicants will thereafter be subject to the deadline as extended.
- (b) If the response to the EOI is not delivered within the deadline specified in above, the same shall be declared late and shall not be accepted.
- (c) Government of Uttarakhand reserves the right to accept or reject and application, and to annul the bidding process and reject all applications, at any time during the bidding process, without thereby incurring any liability to the affected applicant(s) or any obligation to inform the affected applicant(s) of the grounds for Government of Uttarakhand's action.
- (d) Any effort by the applicant to influence Government of Uttarakhand in its decisions or evaluation of application may result in the rejection of its application.
- (e) Proposals received without the cost of EOI document will be summarily rejected.
- (f) All documents should be duly signed by authorised signatory.



उत्तराखण्ड सहकारी समिति अधिनियम 2003 की धारा-64 की उपधारा-(1)(2) के तहत सहकारी समितियों/जिला सहकारी बैंक/राज्य सहकारी बैंक/शीर्ष संस्थाओं के सांविधिक लेखा परीक्षा (Statutory Audit) में विनिर्दिष्ट प्रावधान में उल्लेखित शक्तियों का प्रयोग करते हुए सहकारी संस्थाओं/बैंक की संपरीक्षा हेतु वित्तीय पत्रक, संपरीक्षा प्रतिवेदन प्रस्तुति एवं वार्षिक निकाय बैठक हेतु निम्नानुसार व्यवस्था विनिर्दिष्ट की जाती है:

क्र०स०	संस्था का नाम	वित्तीय पत्रक प्रस्तुति दिनांक	सम्परीक्षा प्रतिवेदन प्रस्तुति दिनांक	सम्परीक्षा प्रतिवेदन परिपालन(वार्षिक निकाय बैठक)
01	उत्तराखण्ड राज्य सहकारी बैंक लि० एवं समस्त जिला सहकारी बैंक लि०	30 अप्रैल	30 जून	30 सितम्बर
02	समस्त, एमपैक्स एवं कय-विकय सहकारी समितियाँ	30 अप्रैल	31 जुलाई	30 नवम्बर
03	समस्त प्राथमिक एवं केन्द्रीय सहकारी संघ	30 अप्रैल	31 जुलाई	30 नवम्बर
04	समस्त शीर्ष सहकारी संस्थाएँ	15 मई	31 जुलाई	31 दिसम्बर

उपरोक्त व्यवस्था वर्ष 2023-24 एवं आगामी लेखा वर्षों के लिए प्रभावशील होगी।

(आलोक कुमार पाण्डेय)

निबन्धक,

सहकारी समितियाँ उत्तराखण्ड।

कार्यालय  
पत्रांक

निबन्धक,  
/ऑडिट अंकेक्षण/प्रतिवेदन

सहकारी

/2022-23

समितियाँ  
दिनांक

उत्तराखण्ड,

जुलाई, 2023।

देहरादून।

प्रतिलिपि-निम्नलिखित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित:-

1. समस्त सचिव/महाप्रबन्धक जिला सहकारी बैंक लि० उत्तराखण्ड।
2. समस्त जिला सहायक निबन्धक सहकारी समितियाँ उत्तराखण्ड,।
3. उपनिबन्धक गढवाल/कुमाउ सम्भाग।
4. समस्त प्रबन्ध निदेशक, शीर्ष सहकारी संस्थाएँ उत्तराखण्ड।

निबन्धक,

सहकारी समितियाँ उत्तराखण्ड।



Annexure - 02



## REVISION OF REMUNERATION PAYABLE TO STATUTORY AUDITORS OF RRBS

AUTHOR :EDITOR1

<https://taxguru.in/rbi/revision-remuneration-payable-statutory-auditors-rrbs.html>

F No 7/4/2015-RRB- Vol(11)  
Government of India  
Ministry of Finance  
Department of Financial Services

Jeevan Deep Building, 3<sup>rd</sup> Floor,  
Sansad Marg. New Delhi  
Dated the 16 October, 2017

To,

The Chief General Manager,  
IDD, NABARD.  
Head Office, Mumbai.

Subject: Revision of Remuneration payable to Statutory Auditors of RRBS.

Madam,

I am directed to refer to NABARD's letters NB.HO.IDD/260/RRB-322/2017-18 dated 2<sup>nd</sup> June 2017 and NB.HO.IDD/468/RRB-322/2017-18 dated 25<sup>th</sup> July 2017 on the above cited subject and to convey the approval of the Central Government in terms of provisions of section 19(2) of the Regional Rural Bank act, 1976, to the following revision in the remuneration of the Statutory Auditors of RRBS for audit to be conducted in financial year 2018-19 onwards until further revision.

### **2. Head Office Audit Fees:**



S.N.	Business levels (Advances + Deposit) of the RRB as a whole	Audit Fee (Rs)
1	Below Rs. 500 crore	26560
2	Rs. 500 crore to Rs. 1500 crore	40625
3	Above Rs. 1500 crore to Rs. 3000 crore	53100
4	Above Rs. 3000 crore to Rs. 4500 crore	67200
5	Above Rs. 4500 crore to Rs. 15000 crore	78150
6	Above Rs. 15000 crore to Rs. 25000 crore	90650
7	Above Rs. 25000 crore	105150

## **2. Branch Audit Fees:**

S.N.	Quantum of Loans and Advances of the concerned Branch (excluding inter- Branch Advances)	Audit Fee (Rs)
1	Up to Rs. 2.5 crore	5000
2	Above Rs. 2.5 crore to Rs. 5.0 crore	6300
3	Above Rs. 5.0 crore to Rs. 8.0 crore	7900
4	Above Rs. 3.0 crore to Rs. 15.0 crore	9300
5	Above Rs. 15.0 crore to Rs. 25.0 crore	11000
6	Above Rs. 25.0 crore to Rs. 40 crore	13000
7	Above Rs. 40 crore	15350

4. Daily conveyance allowance.



S.N.	Particulars	Partners/ Proprietors (in Rs. )	Qualified Assistants (in Rs)	Unqualified Assistan (in Rs)
1	Auditors while working away from their headquarters for conducting the bank's Audit (self declaration basis)	240*	120*	100*
2	Local auditors, if the distance between the Auditor's Office and bank's Office/ Branch is beyond 8 kms (self declaration basis)	240*	120*	100*

5. The Traveling and Halting Allowance (TA/HA)/Boarding charges/ Loading charges payable to the Statutory Auditors will be as per the norms specified by IBA norms, The category of Officers linked for the purpose of deciding the ceiling limits of such expenses will be as under:

Category of audit officials	Scale and designation of Bank officials (as per IBA), proposed for RRB audit.
Partners/ Proprietors of audit firms (Central and Branch audit firms) & CAs,	Scale V/ VI- AGM/ Dy. Gen. Manager.
Qualified Assistants/ Associates	Scale III- Senior Manager.
Article ship/ Assistant	Scale I- Officers.

\* However, the reimbursement of daily conveyance charges shall not exceed 10% of the audit fees payable to the respective auditors. There will be no distinction between statutory Central auditors and Branch auditors regarding payment of branch audit fees and reimbursement of traveling, halting allowance and daily conveyance charge.

6. With regard to the reimbursement of traveling, halting allowance and daily- conveyance charges, the following norms as hitherto may also be continued:

- i. Wherever banks have Guest House or Visiting Officers flats, the same may be utilized to cater to the needs of auditors.
- ii. Banks should call for such details as are necessary for verification of bills in this regard and the statutory central auditors as well as branch auditors shall furnish such details for verification of the actual expenses
- iii. Where the statutory central auditors have their headquarters at a place different from that where the Head / Central Office of the bank is situated, the TA/HA, if any, should be nominal for the central audit.
- iv. However, to ensure the quality of audit, there should be no restriction on the partners of the firm visiting the Head/ Central Office of the Bank as and when they deem it necessary.
- v. Where the statutory central auditors or branch auditors have an office at the place where the branches/ offices of the bank to be audited are they will not be reimbursed TA/HA. However, daily conveyance may be reimbursed as suggested above.
- vi. The TA/ HA should be kept to the minimum.
- vii. In case of dispute between the auditors and the bank regarding settlement of their bills, the Chairman of the RRB shall be the final authority to decide the claims. The Chairman has to satisfy himself that the actual expenses have been incurred by a particular auditor and the claims are settled keeping in view the aforesaid guidelines.

7. This issues with the approval of Competent Authority.

8. The receipt of this letter may kindly be acknowledged.

Yours faithfully,

(M. Mukherjee)

Deputy Director (RRB)

Tel-No- 011- 23748764



उत्तराखण्ड शासन  
वित्त(वे0 आ0-सा0 नि0) अनुभाग-7  
संख्या: 18 /XXVII(7)/18-50(14)/2017  
देहरादून: दिनांक 23 जनवरी, 2019.

कार्यालय-ज्ञाप

वेतन समिति, उत्तराखण्ड (2016) के तृतीय प्रतिवेदन में की गयी संस्तुतियों पर शासन द्वारा सम्युक्त विचारोपरान्त लिये गये निर्णय के क्रम में अधोहस्ताक्षरी को यह कहने का निदेश हुआ है कि सरकारी सेवकों को (अखिल भारतीय सेवा के अधिकारियों को सम्मिलित करते हुए) कार्यालय ज्ञाप संख्या-78/XXVII(7)/2009 दिनांक 01 मार्च, 2009 तथा समय-समय पर निर्गत आदेशों द्वारा यात्रा भत्ता एवं स्थानान्तरण यात्रा भत्ता की पूर्व में निर्धारित दरों को अतिक्रमित करते हुये यात्रा भत्ता एवं स्थानान्तरण यात्रा भत्ता के सम्बन्ध में निम्न प्रकार से व्यवस्था उपबन्धित किये जाने की श्री राज्यपाल सहर्ष स्वीकृति प्रदान करते हैं:-

(क) साधारण यात्रा भत्ता।

क्र. सं.	वेतन स्तर	यात्रा की श्रेणियां			प्रदेश के भीतर		प्रदेश के बाहर		सड़क किलो मीटर भत्ता (प्रति कि.मी.)	प्रतिदिन की स्थानीय यात्राओं (केवल प्रदेश के बाहर के मामलों में लागू) हेतु अधिकतम सीमा
		वायुयान	रेल	सड़क	अवस्थान (Accommodation)	दैनिक भत्ता	अवस्थान (Accommodation)	दैनिक भत्ता		
1	2	3	4	5	6	7	8	9	10	11
1	16 एवं उच्च	बिजनेस क्लास	ए.सी. प्रथम श्रेणी/शताब्दी एक्सप्रेस (एकजीक्यूटिव क्लास)	ए.सी. बस /वोल्वो	2000	700	6500	800	12	वास्तविक
2	13 ए. से 15	इकोनोमी	ए.सी. प्रथम श्रेणी/शाताब्दी एक्सप्रेस (एकजीक्यूटिव क्लास)	ए.सी. बस /वोल्वो	1500	600	4500	700	10	वास्तविक
3	10 से 13	-	ए.सी. टू टियर/ए.सी. चेयर कार	ए.सी. बस	1000	450	2250	500	08	200
4	6 से 9	-	ए.सी. थ्री टियर/ए.सी. चेयर कार	ए.सी. बस	400	350	750	400	07	150
5	1 से 5	-	स्लीपर क्लास/साधारण चेयर कार	साधारण बस	250	250	450	300	07	100

- (1) ऐसे स्थान जो रेल से न जुड़े हों वहां पर ए.सी. टू टियर अथवा उच्च श्रेणी से यात्रा हेतु अधिकृत राजकीय सेवक ए.सी. बस से यात्रा कर सकते हैं। अन्य कार्मिक डीलक्स/साधारण बस से यात्रा हेतु अधिकृत होंगे।
- (2) शासकीय गेस्ट हाउस/विश्राम गृहों/होटल आदि में अवस्थान की दशा में तालिका के स्तम्भ-6 अथवा 8 में अंकित धनराशि जैसी भी स्थिति हो, की अधिकतम सीमा तक दैनिक आधार पर अवस्थान भत्ता, स्तम्भ-7 अथवा 9, जैसी भी स्थिति हो, में उल्लिखित दैनिक भत्ते के अतिरिक्त अनुमन्य होगा। इस सम्बन्ध में बिल/बाउचर प्रस्तुत करना अनिवार्य होगा।
- (3) उक्त तालिका के स्तम्भ-7 अथवा 9 जैसी भी स्थिति हो, में अनुमन्य दैनिक भत्ता की गणना वित्तीय हस्त पुस्तिका खण्ड-3 के सुसंगत नियमों के अन्तर्गत की जायेगी।
- (4) निःशुल्क आवास व्यवस्था उपलब्ध होने पर ठहरने के व्यय की प्रतिपूर्ति नहीं की जायेगी। होटल में यदि सुबह का नाश्ता प्रतिदिन के किराये में शामिल है तब दैनिक भत्ते की धनराशि में से 25 % की कटौती कर ली जायेगी। इसी प्रकार यदि होटल के अवस्थान में दो meals शामिल हैं तब दैनिक भत्ते की धनराशि में से 50 % की कटौती कर ली जायेगी।



इसी प्रकार यदि तीनों meals अवस्थान में शामिल हैं तब दैनिक भत्ते की धनराशि में से 75 %की कटौती कर ली जायेगी।

- (4) निजी व्यवस्था में अवस्थान करने पर तालिका के स्तम्भ-6 अथवा 8 में अनुमन्य दरों के स्थान पर स्तम्भ- 7 अथवा 9, जैसी भी स्थिति हो, का 1.5 गुना दैनिक भत्ता प्रतिदिन के आधार पर अनुमन्य होगा। निजी व्यवस्था में अवस्थान करने पर अवस्थान भत्ता अतिरिक्त रूप में अनुमन्य नहीं होगा।
- (6) आनुषांगिक व्यय की व्यवस्था समाप्त की जाती है।
- (7) सड़क मार्ग से की जाने वाली लम्बी यात्राओं के लिये सड़क मील भत्ता की अनुमन्यता की शर्तें व दरें वित्तीय नियम संग्रह खण्ड-3 के प्राविधानानुसार पूर्ववत् रहेंगी।
- (8) किन्हीं अन्य आदेशों/नियमों में व्यवस्था उपबन्धित होते हुए भी उपरिलिखित तालिका में उल्लिखित दैनिक भत्ता/सड़क किलोमीटर भत्ता की अधिकतम दरें ही दैनिक आधार पर अनुमन्य होंगी अर्थात् उक्त दरों के अतिरिक्त कोई अन्य दैनिक भत्ता/सड़क किलोमीटर भत्ता अतिरिक्त रूप से अनुमन्य नहीं किया जायेगा।
- (9) यात्रा पर जाते समय तथा गंतव्य स्थान से वापसी में, निवास स्थान से बस स्टेशन/रेलवे स्टेशन/एयरपोर्ट के बीच की जाने वाली अल्प दूरी की यात्राओं के लिये सड़क किलोमीटर भत्ता उपरोक्त तालिका के स्तम्भ-10 अनुरूप ग्राह्य होगा। रात्रि 10:00 बजे से प्रातः 6:00 बजे तक उक्त स्थानीय/अल्प दूरी सम्बन्धी यात्राओं के लिए स्तम्भ-10 में उल्लिखित सड़क किलोमीटर भत्ते की धनराशि का 1.5 गुना अनुमन्य होगा। सड़क किलोमीटर भत्ता की गणना वित्तीय नियम संग्रह खण्ड-3 के सुसंगत नियमों के अनुसार की जायेगी।

(ख) स्थानान्तरण यात्रा भत्ता।

(धनराशि ₹0 में)

क. सं.	वेतन स्तर	यात्रा श्रेणी			सामान की अधिकतम सीमा एवं दर (30 पैसे प्रति कि.मी. प्रति कुन्तल)	एकमुश्त स्थानान्तरण अनुदान	स्थानान्तरण पर वाहन की ढुलाई की प्रतिपूर्ति
		हवाई	रेल	सड़क			
1	2	3	4	5	6	7	8
1	16 एवं उच्च	विज्ञानेस क्लास	ए.सी. प्रथम श्रेणी /शाताब्दी एक्सप्रेस (एकजीक्यूटिव क्लास)	ए.सी. बस /वोल्वो	60 कुन्तल	50 कि.मी. तक स्थानान्तरण होने की स्थिति में वेतन स्तर के न्यूनतम का 5% तथा 50 कि.मी. से अधिक दूरी पर स्थानान्तरण होने पर वेतन स्तर के न्यूनतम का 20% (अधिकतम ₹0 25000/- धनराशि) एकमुश्त अनुदान के रूप में अनुमन्य होगी।	एक मोटर कार अथवा एक मोटर साईकिल /स्कूटर
2	13 ए. से 15	इकोनोमी क्लास	ए.सी. प्रथम श्रेणी /शाताब्दी एक्सप्रेस (एकजीक्यूटिव क्लास)	ए.सी. बस /वोल्वो	60 कुन्तल	-तदैव-	-तदैव-
3	10 से 13	-	ए.सी. टू टियर/ ए.सी. चेयर कार	ए.सी. बस	60 कुन्तल	-तदैव-	-तदैव-
4	5 से 9	-	ए.सी. थ्री टियर/ ए.सी. चेयर कार	ए.सी. बस	30 कुन्तल	-तदैव-	एक मोटर साईकिल / स्कूटर/मोपेड/ साईकिल
5	1 से 4	-	स्लीपर क्लास/ साधारण चेयर कार	साधारण बस	15 कुन्तल	-तदैव-	-तदैव-

- (10) वित्तीय नियम संग्रह खण्ड-3 में उल्लिखित शर्तों/प्रतिबन्धों के अधीन सेवानिवृत्ति पर भी उक्तानुसार स्थानान्तरण यात्रा भत्ता अनुमन्य होगा।
- (11) विदेश यात्राओं हेतु भारत सरकार के प्राविधान यथावत् लागू होंगे।



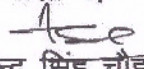
- (12) अखिल भारतीय सेवा के अधिकारियों हेतु वायुयान की श्रेणियां भारत सरकार में तत्समय प्रचलित व्यवस्था के अनुरूप होंगी।
- (13) उक्त दरें दिनांक 01-02-2019 से लागू होंगी लेकिन इस शासनादेश के जारी होने एवं लागू होने की तिथि के मध्य की गयी यात्राओं के सम्बन्ध में यात्रा समाप्ति की तिथि को लागू दरें प्रभावी होंगी। परन्तु जिन मामलों में इन आदेशों के लागू होने से पूर्व प्रभावी नियमों/दरों के अधीन यात्रा भत्ता/स्थानान्तरण यात्रा भत्ता आहरित किया जा चुका है, उन्हें पुनरोद्घाटित नहीं किया जायेगा।
- (14) यात्रा भत्ता एवं स्थानान्तरण यात्रा भत्ते के सम्बन्ध में पूर्व में लागू शर्तें एवं प्रतिबन्ध उक्त सीमा तक संशोधित समझे जाय। शेष शर्तें एवं प्रतिबन्ध यथावत् लागू रहेंगे।
- (15) वित्तीय नियम संग्रह खण्ड-3 के सुसंगत नियमों में उक्तानुसार संशोधन यथासमय किये जायेंगे।

(अमित सिंह नेगी)  
सचिव।

**संख्या: 18 (1)/XXVII(7)/18-50(14)/2017 तददिनांक।**

**प्रतिलिपि: निम्नलिखित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित:-**

1. महालेखाकार, उत्तराखण्ड, देहरादून।
2. सचिव, श्री राज्यपाल, उत्तराखण्ड, देहरादून।
3. समस्त अपर मुख्य सचिव/प्रमुख सचिव/सचिव, उत्तराखण्ड शासन।
4. सचिव, विधान सभा, उत्तराखण्ड, देहरादून।
5. मुख्य स्थानिक आयुक्त उत्तराखण्ड, नई दिल्ली।
6. समस्त विभागाध्यक्ष/कार्यालयाध्यक्ष, उत्तराखण्ड।
7. समस्त मण्डलायुक्त/जिलाधिकारी, उत्तराखण्ड।
8. निदेशक, कोषागार, पेंशन एवं हकदारी, 23 लक्ष्मी रोड़, देहरादून।
9. निदेशक, विभागीय लेखा, 23 लक्ष्मी रोड़, देहरादून।
10. निदेशक आडिट निदेशालय, देहरादून।
11. वित्त अधिकारी/कुल सचिव, समस्त राजकीय विश्वविद्यालय, उत्तराखण्ड।
12. समस्त मुख्य/वरिष्ठ कोषाधिकारी/कोषाधिकारी, उत्तराखण्ड।
13. निदेशक, एन.आई.सी., सचिवालय परिसर, देहरादून।
14. गार्ड फाईल।

आज्ञा से,  
  
(अरुणेन्द्र सिंह चौहान)  
अपर सचिव।

## ANNEXURE 04

आडिट 5471(1)/दस-300(8)/74

प्रेषक,

श्री सुदर्शनलाल शाहकुमैया  
उप सचिव, उत्तरप्रदेश शासन

सेवा में,

मुख्य लेखा परीक्षा अधिकारी,  
सहकारी समितियां एवं पंचायतें, उ० प्र० लखनऊ,  
वित्त (लेखा परीक्षा अनुभाग)।

लखनऊ, दिनांक सितम्बर, 17, 1977

विशय:-सहकारी समितियों से वसूली किये जाने वाले लेखा परीक्षा शुल्क की दरों का पुनरीक्षण।

महोदय,

मुझे यह कहने का निदेश हुआ है कि उत्तरप्रदेश सरकारी समिति नियमावली 1968 के नियम 220 के अधीन अधिकारी का प्रयोग करके शासनादेश संख्या ए०एस०टी०-1953/दस-3000(8)/53 दिनांक 11 सितम्बर 1969 व उसी क्रम में जारी किये गये शासनादेश सं० ए०एस०टी०-300/दस-3000(8)/53 दिनांक 16.04.70 का आंशिक संशोधन करते हुए राज्यपाल महोदय, सरकारी समितियों द्वारा देय लेखा परीक्षा शुल्क की निम्नलिखित दरें और सीमायें और निर्धारित करते हैं:-

(1)- शीर्षस्थ समितियां जैसे यू०पी० सहकारी संघ आदि एवं मिल्क बोर्ड कानपुर, मिल्क यूनियन लखनऊ, चीनी मिल, सुती मिल आदि ऐसी संस्थायें, जिनका वार्षिक व्यवसाय (टर्न ओवर) एक करोड रुपये से अधिक है, लेखा परीक्षा पर हुए कुल व्यय को वहन करेगी।

मुख्य लेखा परीक्षा अधिकारी इन समितियों की लेखा परीक्षा पूर्ण होने पर लेखापरीक्षा पार्टी के उपर हुए व्यय को सम्बन्धित समितियों को संसूचित करेंगे।

(2) प्रदेश की शेष समितियों पर लेखा परीक्षा शुल्क निम्नलिखित दरों से देय होगा:-

क्र०सं०	सहकारी समितियों की प्रकृति	शुल्क अवधारणा का आधार	दर
क-	ऋण समितियां (रु० का लेन-देन करने वाली)	लेखा परीक्षा वर्ष की 30 जून की कार्यशील पूंजी पर	60 पैसे प्रति एक सौ रुपये
ख-	उत्पादन संग्रह, क्रय विक्रय एवं उद्योग समितियां	लेखा परीक्षित वर्ष के विक्रय पर	30 पैसे प्रति एक सौ रुपये
ग-	समितियां जिनका प्रभाव उद्देश्य परामर्श अथवा सेवा प्रदान करना है	लाभ हानि नक्शे के लाभपक्ष में दर्शित सकल आय (सकल आय) पर	सकल आय का 2 प्रतिशत



3) विभिन्न प्रकार की समितियों द्वारा देय शुल्क की अधिकतम सीमाओं की गणना निम्न प्रक्रिया के अनुसार की जायेगी।

क्र०सं०	सहकारी समितियां	अधिकतम सीमा	अधिकतम सीमाओं की गणना प्रक्रिया
1	जिला/केन्द्रीय सहकारी बैंक		
क	50 लाख रु० तक की कार्यशील पूंजी पर	10,000-00	
ख	50 लाख रु० से अधिक एक करोड़ रु० तक की कार्यशील पूंजी पर	20,000-00	
ग	एक करोड़ रु० से अधिक कार्यशील पूंजी पर	50,000-00	
2	नगर बैंक/प्राइमरी सहकारी बैंक	10,000-00	प्रत्येक एक लाख की कार्यशील पूंजी के लिए रु० 200-00
3	प्रारम्भिक कृषि ऋण समितियां एवं प्रस्तर 2 (क) में उल्लिखित अन्य ऋण व्यवसाय वाली समितियां:-		
क	एक लाख रु० की कार्यशील पूंजी पर	500-00	प्रत्येक एक लाख रु० की कार्यशील पूंजी पर के लिए रु० 500-00
ख	एक लाख रु० से अधिक दो लाख रु० की कार्यशील पूंजी पर	1000-00	
ग	दो लाख रु० से अधिक चार लाख रु० तक की कार्यशील पूंजी पर	2,000-00	
घ	चार लाख रु० से अधिक की कार्यशील पूंजी पर	3,000-00	
4	वेतन भोगी सहकारी समितियां	3,000-00	
5	जिला सहकारी संघ	10,000-00	प्रत्येक 05 लाख रु० की बिक्री के लिए रु० 1,000-00
6	सहकारी दुग्ध संघ	5,000-00	
7	प्रारम्भिक उपभोक्ता भण्डार	1,000-00	प्रत्येक एक लाख रु० की बिक्री के लिए रु० 150-00
8	केन्द्रीय उपभोक्ता भण्डार	2,000-00	
9	नया बाजार	3,000-00	
10	उद्योग समितियां	2,500-00	प्रत्येक रु० 25,000-00 की बिक्री के लिए रु० 50-00
11	प्रस्तर दो(ख) में आनेवाली अन्य ऐसी समितियां जिन पर शुल्क की सीमा पृथक रूप से नहीं निर्धारित है अथवा जिनमें लेखा परीक्षा पर होने वाले व्यय का प्रावधान नहीं है।	2,000-00	प्रत्येक 5 लाख रु० की बिक्रीकेलिए 1,000-00 रु०

12	गन्ना संघ एवं समितियां	20,000-00	प्रत्येक एक लाख रु० की
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			कार्यशील पूंजी के लिए रू0 500.00 एक लाख रू0 से कम कार्यशील पूंजी का वह भाग जो एक लाख रू0 अथवा उसके गुणक के अतिरिक्त होगा उस लेखा परीक्षा शुल्क सामान्य दर (60 पैसे प्रति 100.00रू0) से अथवा रू0 500.00 जो भी कम हो लगाया जायेगा।
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(2)–राज्यपाल महोदय यह भी आदेश देते हैं कि उ0 प्र0 सहकारी नियमावली 1968 के नियम 220 के अनुसार यह आदेश शासनादेश की तिथि से लागू होंगे।

भवदीय,  
सुदर्शनलाल शाहकुमैया  
उप सचिव।

आडिट संख्या 5471(1)/दस-300(8)/74



प्रदेश की समस्त सहकारी समितियों में प्रस्तावित लेखा परीक्षा शुल्क निम्नलिखित दरों का पुनरीक्षण।

क्र०सं०	सहकारी समितियों की प्रकृति	शुल्क अवधारणा का आधार	दर
1.	ऋण समितियां (रु० का लेन-देन करने वाली)	लेखा परीक्षा वर्ष की 31 मार्च की कार्यशील पूंजी पर	0.05 पैसे प्रति एक सौ रूपये

कार्यशील पूंजी से गणना

क्र०सं०	संस्था	अधिकतम सीमा	सीमा गणना की प्रक्रिया	न्यूनतम	अधिकतम
2.	बहुउदेशीय कृषि ऋण समितियां	-	प्रत्येक 10 लाख रु० की कार्यशील पूंजी पर के लिए रु० 500.00	3000.00	5000.00
क	10 लाख रु० की कार्यशील पूंजी पर	500-00		(जिन समितियों में ग्रामीण बजट केन्द्र नहीं है वे समितियाँ न्यूनतम दर से भुगतान किया जायेगा)	
ख	10 लाख रु० से अधिक 30 लाख रु० की कार्यशील पूंजी पर	1500-00			
ग	30 लाख रु० से अधिक 50 लाख रु० तक की कार्यशील पूंजी पर	2500-00			
घ	एक करोड रु० से अधिक की कार्यशील पूंजी पर	5,000-00			

लाभ से गणना

क्र०सं०	संस्था	अधिकतम सीमा	सीमा गणना की प्रक्रिया	न्यूनतम	अधिकतम
3.	बहुउदेशीय कृषि ऋण समितियां	-	प्रत्येक 10 लाख रु० की लाभ वाली समिति के लिए रु० 500.00	3000.00	5000.00
क	0.50 हजार रु० तक लाभ (वर्ष का लाभ) अर्जित करने वाली समिति पर	3000.00 ( 6 प्रतिशत की दर से)		(हानि पर संचालित समिति न्यूनतम दर से लेखा परीक्षा का शुल्क देय होगा )	
ख	1.00 लाख से अधिक 2.00 लाख रु० तक लाभ में (वर्ष का लाभ) संचालित समिति पर	4500.00 ( 3 प्रतिशत की दर से)			
ग	2.00 लाख से अधिक तक लाभ में (वर्ष का लाभ) संचालित समिति पर	5000.00 ( 2 प्रतिशत की दर से)			