

उस्मानाबाद जिल्हा मध्यवर्ती सहकारी बँक लि., मु.का.उस्मानाबाद  
सोलापूर रोड, उस्मानाबाद  
(Email :- accounts@odccb.com)

दि.०४/०५/२०२३

जाहिरात

उस्मानाबाद जिल्हा मध्यवर्ती सहकारी बँक लि., मुख्य कार्यालय, उस्मानाबाद या बँकेच्या मुख्यालय व ७९ शाखांचे साल सन २०२३-२४ या आर्थिक वर्षाचे लेखापरिक्षण करण्याकरीता सनदी लेखापाल नियुक्ती करावयाची आहे. मा.नाबार्ड यांचे NBIDD(coop)1339/D-11/2014-15 Dated 16/01/2015 & 14/IDD01/2015 नुसार पात्र 'अ' वर्ग लेखापरिक्षक यांनी दि.१२/०५/२०२३ रोजी सायं. ५:०० वाजेपावेतो मोहोरबंद दरपत्रक या बँकेच्या मुख्यालयातील लेखा व तपासणी विभागास जमा करण्यात यावे.

सोबत :- नाबार्डचे संदर्भीय परिपत्रक व परिशिष्ट-१

बापुराव पाटील  
अध्यक्ष

मधुकर मोटे  
उपाध्यक्ष

विजय एस.घोणसे  
मुख्य कार्यकारी अधिकारी

दिनांक ०४/०५/२०२३

स्थळ :- उस्मानाबाद





Ref. No. NB.IDD (Coop)/ 1339 / D-11 / 2014-15

Circular No. 14 / IDD 01 / 2015

16 January 2015

The Registrar of Cooperative Societies  
All State Governments

Dear Sir

**Statutory Audit of Cooperative Banks**

Please refer to our letter No. NB.IDD.RP / 1622 / D-11/ 2013-14 dated 23 September 2013 on the captioned subject. As you are aware, as per Clause 9.20 of the MoU under the Revival package for STCCS, signed by the State Govt. with GoI and NABARD, the audit of StCB and CCBs was required to be conducted by professional Chartered Accountants from the panel approved by NABARD.

2. The 97<sup>th</sup> Amendment to the Constitution of India has since empowered the State Govts to ensure conduct of audit in cooperatives and also provide a panel of auditors. Section 243 ZM (1) of Constitution 97<sup>th</sup> Amendment Act, 2011 envisages that "the Legislature of a State may make provisions with respect to the maintenance of accounts by Cooperative Societies and the auditing of such accounts at least once in each year, provided that such auditors or auditing firms shall be appointed from a panel approved by the State Govt. or an authority authorised by the State Government in this behalf".

3. As the business in Cooperative Banks, i.e. StCBs and DCCBs needs to be conducted in a manner not detrimental to the interests of the depositors and as these entities being banks are subject to the regulatory provisions of the Banking Regulation Act, 1949 (AACS), it is essential that the statutory audit in StCBs and DCCBs need to be conducted by Chartered Accountants.

4. Keeping in view the provisions of the 97<sup>th</sup> Amendment of the Constitution, it has been decided that RCS of the State Govts may provide a panel of CAs to these banks, for conduct of statutory audit from the year 2014-15 onwards. Accordingly, we forward herewith a set of broad guidelines in this regard in Annexure I for your ready reference. We hope that the same would facilitate you to provide a suitable panel to the Cooperative Banks in your state from the year 2014-15 onwards. States, if they so desire, may also approach NABARD to provide a panel.

Yours faithfully

(P K Mishra)

Chief General Manger

**Encl :- As above**



ANNEXURE - I

**Broad guidelines for empanelling the CAs for  
conduct of statutory audit in Cooperative Bank**

- i. The selection of auditors is to be made from the list provided by Institute of Chartered Accountants of India (ICAI).
- ii. The selection is to be based on factors like number of FCA/ ACA available with the firm, year of establishment, number of years of experience in bank audit, etc.,
- iii. As far as possible, CA firms falling in Category I, II are to be chosen. However, Category III firms with good experience may also be considered.
- iv. Only those audit firms whose names appear in the Diploma in Information System Audit (DISA) qualified list of CAs provided by ICAI are to be considered for appointment as Statutory Auditors.
- v. Audit firm that has served as statutory auditor consecutively for 3 years is to be rested for the next 2 years.
- vi. Audit to be conducted as per the extant guidelines of NABARD/RBI issued from time to time and instructions issued by RCS under the provisions of the relevant Acts.

