



भारतीय रिज़र्व बैंक
RESERVE BANK OF INDIA

RBI/2023-24/129

DoS.CO.ARG/SEC.11/08.91.001/2023-24

March 01, 2024

The Chairman / Managing Director / Chief Executive Officer,
All Commercial Banks (Excluding RRBs)
All Primary (Urban) Co-operative Banks (UCBs)

Madam / Dear Sir,

Review of Guidelines - Withdrawal of Circulars

Consequent upon review of Circulars issued by the Reserve Bank from time to time, it has been decided to withdraw Circulars listed in the [Annex](#) with immediate effect.

Yours faithfully,

(Rajnish Kumar)
Chief General Manager
Encl: As above

पर्यवेक्षण विभाग, भारतीय रिज़र्व बैंक, केंद्रीय कार्यालय, वर्ल्ड ट्रेड सेंटर, सेंटर 1, कफ परेड, कोलाबा,
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हिंदी आसान है, इसका प्रयोग बढ़ाए

List of Circulars withdrawn

Sl. No.	Subject	Date	Circular No.
1.	Banking Regulation Act, 1949 (As Applicable to Co-operative Societies) - Section 31 - Submission of Balance Sheet, Profit & Loss Account and Auditor's Report	April 19, 1966	ACD.BR.825/A.11(31)/65/6
2.	The Banking Regulation Act, 1949 (As Applicable to Co-operative Societies) - Section 31 - Submission of Balance Sheet, Profit and Loss Account and Auditor's Report	May 8, 1967	ACD.BR.1979/A.12(29-31)/66-7
3.	Appointment of Statutory Central Auditors for the Year 1970	June 29, 1970	DBOD.No.EFS.1429/C.452(K)-70
4.	Appointment of Statutory Central Auditors for the Year 1970	July 1, 1970	DBOD.No.EFS.1451/C.452(K)-70
5.	Appointment of Branch Auditors for Indian Branches for the Year 1970	September 19, 1970	DBOD.No.EFS.2065/C.452(K)-70
6.	Nationalised Banks - Remuneration of Statutory Central Auditors and Branch Auditors for Audit of Indian Branches for 1970	April 26, 1971	DBOD.No.ARS.367/C.452(K)-71
7.	Appointment of Branch Auditors for Indian Branches for the Year 1971	December 15, 1971	DBOD.No.ARS.1132/C.452(K)-71
8.	Nationalised Banks - Remuneration of Statutory Central Auditors and Branch Auditors for Audit of Branches for 1971	January 7, 1972	DBOD.No.ARS.18/C.452(K)-72

9.	Appointment of Central Statutory Auditors for the year 1972	June 13, 1972	DBOD.No.ARS.533/C.452 (K)-72
10.	(i) Discontinuance of Half-Yearly Audit (ii) Selection of Branches for Annual Audit	May 14, 1973	DBOD.No.ARS.421/C.452 (K)-73
11.	Standards for Audit Classification of Primary (Urban) Co-operative Banks	February 25, 1982	ACD.UBD.120/UB-8(3)-81/82
12.	Discontinuance of Half-yearly Audit	April 29, 1982	DBOD.No.Ret.BC.45/C.46 9(F)-82
13.	Remuneration Payable to Statutory Central and Branch Auditors of Nationalised Banks	December 14, 1984	DBOD.No.App.BC.123/C.452(K)-84
14.	Fees Payable for Submitting Long Form Audit Reports (LFARs) by Statutory Central/Branch Auditors of Public Sector Banks	June 26, 1986	DBOD.No.App.1275/C.45 2(K)-86
15.	Role of State Co-operative Banks in the Development of Urban Co-operative Banks and Entrusting the Audit of Urban Co-operative Banks to Chartered Accountants	July 30, 1988	UBD.P&O.82/UB.23-88/89
16.	Remuneration Payable to Statutory Central and Branch Auditors of Nationalised Banks	March 21, 1989	DBOD.No.App.BC.93/C.4 52(K)-89
17.	DICGC Claims - Certificate to be issued by Statutory Auditors	April 17, 1995	DOS.No.BC.4/16.10.001/95
18.	Remuneration Payable to Statutory Central Auditors and Branch Auditors for the year 1997-98	January 17, 1998	DBS.No.330/08.92.001/97-98
19.	Year 2000 (Y2K) Issues - Statutory Audit for the Year 1998-99	May 25, 1998	DBS.No.Y2K.BC/52/35.01 .00/98-99

20.	Appointment of Statutory Central Auditors for the year 1998-99	January 19, 1999	DBS.ARS.No.383/08.03.003/98-99
21.	Year 2000 (Y2K) Issues - Statutory Audit for the Year 1998-99	May 25, 1999	DBS.CO.Y2K.BC.52/35.01.00/98-99
22.	DICGC Claims - Certificate to be Issued by Statutory Auditors	May 25, 1999	DBS.ARS.No.790/08:91:001/98-99
23.	Assessment of Auditors' Performance for 1998-99	June 11, 1999	DBS.ARS.No.850/08:91:011/98-99
24.	Introduction of Half-yearly Review of Accounts of Public Sector Banks	May 17, 2001	DBS.ARS.No.BC.13/08.91.001/2000-01
25.	Introduction of Half-yearly Review of Accounts of Public Sector Banks	October 25, 2001	DBS.ARS.No.BC.4/08.91.001/2001-02
26.	Introduction of Half Yearly Review of Accounts of Public Sector Banks	November 5, 2001	DBS.ARS.No.BC.6/08.91.001/2001-02
27.	Inspection under Section 35 of the Banking Regulation Act, 1949 (As Applicable to Co-op. Societies) - Comment on Quality of Audit	January 25, 2003	UBD.No.BSD.IP.RO.13/12.05.01/2002-03
28.	Half yearly / Quarterly Review of Accounts of Public Sector Banks	June 5, 2003	DBS.ARS.No.BC.17/08.91.001/2002-03
29.	Guidelines for Consolidated Accounting and other Quantitative Methods to Facilitate Consolidated Supervision - Audit of Consolidated Financial Statements	July 8, 2003	DBS.ARS.No.BC.2/08.92.001/2002-03
30.	Assessment of Auditors' Performance for 2002-03	August 20, 2003	DBS.ARS.No.122/08.91.011/2003-04
31.	Appointment of Statutory Central Auditors of Associate Banks of SBI - Payment of Fees for Certifying Data for the Preparation of CFS of SBI Group	April 20, 2004	DBS.ARS.No.BC.10/08.92.001/2003-04

32.	Terms and Conditions of Appointment of Statutory/ Concurrent/ Internal Auditors - Implementation of the Recommendations of the Committee on Legal Aspects of Bank Frauds and the Recommendations of the High Level Group Set up by the Central Vigilance Commission (CVC)	August 27, 2004	DBS.ARS.No.BC.4/08.91.001/2004-05
33.	Half yearly / Quarterly Review of Accounts of Public Sector Banks	September 23, 2015	DBS.ARS.No.BC.5/08.91.001/2015-16
34.	Half yearly / Quarterly Review of Accounts of Public Sector Banks	July 28, 2016	DBS.ARS.No.BC.2/08.91.001/2016-17