

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 <u>Annex</u> with immediate effect.

Yours faithfully,

(Rajnish Kumar) Chief General Manager Encl: As above

Annex

List of Circulars withdrawn

SI.	Subject	Date	Circular No.
No.	Gusjeet	Butto	
1.	Banking Regulation Act, 1949 (As	April 19,	ACD.BR.825/A.11(31)/65/
	Applicable to Co-operative	1966	6
	Societies) - Section 31 -		
	Submission of Balance Sheet,		
	Profit & Loss Account and Auditor's		
	Report		
2.	The Banking Regulation Act, 1949	May 8,	ACD.BR.1979/A.12(29-
	(As Applicable to Co-operative	1967	31)/66-7
	Societies) - Section 31 -		
	Submission of Balance Sheet,		
	Profit and Loss Account and		
	Auditor's Report		
3.	Appointment of Statutory Central	June 29,	DBOD.No.EFS.1429/C.45
	Auditors for the Year 1970	1970	2(K)-70
4.	Appointment of Statutory Central	July 1,	DBOD.No.EFS.1451/C.45
	Auditors for the Year 1970	1970	2(K)-70
5.	Appointment of Branch Auditors for	September	DBOD.No.EFS.2065/C.45
	Indian Branches for the Year 1970	19, 1970	2(K)-70
6.	Nationalised Banks -	April 26,	DBOD.No.ARS.367/C.452
	Remuneration of Statutory Central	1971	(K)-71
	Auditors and Branch Auditors for		
	Audit of Indian Branches for 1970		
7.	Appointment of Branch Auditors for	December	DBOD.No.ARS.1132/C.45
	Indian Branches for the Year 1971	15, 1971	2(K)-71
8.	Nationalised Banks -	January 7,	DBOD.No.ARS.18/C.452
	Remuneration of Statutory Central	1972	(K)-72
	Auditors and Branch Auditors for		
	Audit of Branches for 1971		

9.	Appointment of Central Statutory	June 13,	DBOD.No.ARS.533/C.452
	Auditors for the year 1972	1972	(K)-72
10.	(i) Discontinuance of Half-Yearly	May 14,	DBOD.No.ARS.421/C.452
	Audit	1973	(K)-73
	(ii) Selection of Branches for		
	Annual Audit		
11.	Standards for Audit Classification	February	ACD.UBD.120/UB-8(3)-
	of Primary (Urban) Co-operative	25, 1982	81/82
	Banks		
12.	Discontinuance of Half-yearly Audit	April 29,	DBOD.No.Ret.BC.45/C.46
		1982	9(F)-82
13.	Remuneration Payable to Statutory	December	DBOD.No.App.BC.123/C.
	Central and Branch Auditors of	14, 1984	452(K)-84
	Nationalised Banks		
14.	Fees Payable for Submitting Long	June 26,	DBOD.No.App.1275/C.45
	Form Audit Reports (LFARs) by	1986	2(K)-86
	Statutory Central/Branch Auditors		
	of Public Sector Banks		
15.	Role of State Co-operative Banks	July 30,	UBD.P&O.82/UB.23-88/
	in the Development of Urban Co-	1988	89
	operative Banks and Entrusting the		
	Audit of Urban Co-operative Banks		
	to Chartered Accountants		
16.	Remuneration Payable to Statutory	March 21,	DBOD.No.App.BC.93/C.4
	Central and Branch Auditors of	1989	52(K)-89
	Nationalised Banks		
17.	DICGC Claims - Certificate to be	April 17,	DOS.No.BC.4/16.10.001/9
	issued by Statutory Auditors	1995	5
18.	Remuneration Payable to Statutory	January	DBS.No.330/08.92.001/
	Central Auditors and Branch	17, 1998	97-98
	Auditors for the year 1997-98		
19.	Year 2000 (Y2K) Issues - Statutory	May 25,	DBS.No.Y2K.BC/52/35.01
	Audit for the Year 1998-99	1998	.00/98-99

20.	Appointment of Statutory Central	January	DBS.ARS.No.383/08.03.0
	Auditors for the year 1998-99	19, 1999	03/98-99
21.	Year 2000 (Y2K) Issues - Statutory	May 25,	DBS.CO.Y2K.BC.52/35.01
	Audit for the Year 1998-99	1999	.00/98-99
22.	DICGC Claims - Certificate to be	May 25,	DBS.ARS.No.790/08:91:0
	Issued by Statutory Auditors	1999	01/98-99
23.	Assessment of Auditors'	June 11,	DBS.ARS.No.850/08:91:0
	Performance for 1998-99	1999	11/98-99
24.	Introduction of Half-yearly Review	May 17,	DBS.ARS.No.BC.13/08.91
	of Accounts of Public Sector Banks	2001	.001/2000-01
25.	Introduction of Half-yearly Review	October	DBS.ARS.No.BC.4/08.91.
	of Accounts of Public Sector Banks	25, 2001	001/2001-02
26.	Introduction of Half Yearly Review	November	DBS.ARS.No.BC.6/08.91.
	of Accounts of Public Sector Banks	5, 2001	001/2001-02
27.	Inspection under Section 35 of the	January	UBD.No.BSD.IP.RO.13/12
	Banking Regulation Act, 1949 (As	25, 2003	.05.01/2002-03
	Applicable to Co-op. Societies) -		
	Comment on Quality of Audit		
28.	Half yearly / Quarterly Review of	June 5,	DBS.ARS.No.BC.17/08.91
	Accounts of Public Sector Banks	2003	.001/2002-03
29.	Guidelines for Consolidated	July 8,	DBS.ARS.No.BC.2/08.92.
	Accounting and other Quantitative	2003	001/2002-03
	Methods to Facilitate Consolidated		
	Supervision - Audit of Consolidated		
	Financial Statements		
30.	Assessment of Auditors'	August 20,	DBS.ARS.No.122/08.91.0
	Performance for 2002-03	2003	11/2003-04
31.	Appointment of Statutory Central	April 20,	DBS.ARS.No.BC.10/08.92
	Auditors of Associate Banks of SBI	2004	.001/2003-04
	- Payment of Fees for Certifying		
	Data for the Preparation of CFS of		
	SBI Group		

32.	Terms and Conditions of	August 27,	DBS.ARS.No.BC.4/08.91.
	Appointment of Statutory/	2004	<u>001/2004-05</u>
	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)		
33.	Half yearly / Quarterly Review of	September	DBS.ARS.No.BC.5/08.91.
	Accounts of Public Sector Banks	23, 2015	001/2015-16
34.	Half yearly / Quarterly Review of	July 28,	DBS.ARS.No.BC.2/08.91.
	Accounts of Public Sector Banks	2016	001/2016-17