

Ref.No.NB.HO. IDD./ 51296 - 329/ Pol-29 / 2025-26

dated 02 July 2025

The Managing Director / Chief Executive Officer  
All StCBs & DCCBs

Madam / Dear Sir

**Appointment / Re-appointment of Statutory Auditors (SA) of State Cooperative Banks and Central Cooperative Banks – the list of eligible Audit firms for the year 2025-26**

We invite a reference to the RBI's Guideline on Appointment / Re-appointment of Statutory Auditors (SAs) of State Cooperative Banks and Central Cooperative Banks issued vide RBI/ 2023-24/ 113 (Ref. No. DOS.ARG/SEC.8/08.91.001/2023-24) dated 15 January 2024.

All StCBs and CCBs are advised to strictly adhere to the procedure outlined therein, including the following:

- i. Obtain prior approval of RBI before appointment, re-appointment, or removal of Statutory Auditors.
- ii. Seek annual prior approval from RBI for re-appointment of existing Statutory Auditors.
- iii. In case of fresh appointments, banks are to shortlist a minimum of two audit firms (fulfilling eligibility criteria as per Appendix I of the RBI Guidelines) from the panel provided by NABARD.
- iv. Secure necessary approvals from the Board of Directors (BoD)/ Audit Committee of the Board (ACB) for the shortlisted firms.
- v. Submit a complete application to the **Department of Supervision, RBI**, seeking prior approval by **31 July 2025**, following the procedure detailed in Appendix II of the aforementioned guidelines.

2. In this regard, we are enclosing a panel of audit firms (Partnership Firms / Limited Liability Partnerships) for your state, as received from the Institute of Chartered Accountants of India (ICAI), New Delhi, to initiate the process of SA appointment/reappointment for reference accounting year 2025-26.

राष्ट्रीय कृषि और ग्रामीण विकास बैंक

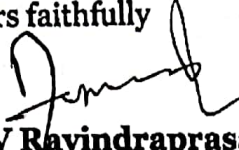
**National Bank for Agriculture and Rural Development**

संस्थागत विकास विभाग

प्लॉट नं. सी-24, 'जी' ब्लॉक, बान्द्रा-कुर्ला कॉम्प्लेक्स, बान्द्रा (पूर्व), मुंबई - 400 051. टेली: +91 22 26524843 • फ़ैक्स: +91 22 26530089 • ई मेल: idd@nabard.org  
Institutional Development Department  
Plot No. C-24, 'G' Block, Bandra-Kurla Complex, Bandra (E), Mumbai - 400 051 • Tel.: +91 22 26524843 • Fax: +91 22 26530089 • E-mail: idd@nabard.org

3. The panel comprises two separate sheets - Firms with Head Office addresses in your state and Firms with Branch Office addresses in your state. While selecting firms, StCBs/DCCBs are requested to verify the actual functional presence of firms at the stated locations.

Yours faithfully

  
(A V Ravindraprasad)  
General Manager

2/7/2025

Encl. as above

राष्ट्रीय कृषि और ग्रामीण विकास बैंक

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