

No. L-11012/02/2023-L&M  
Government of India  
Ministry of Cooperation  
Office of Central Registrar of Cooperative Societies

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9<sup>th</sup> Floor, Tower 'E', World Trade Centre,  
Narouji Nagar, Safdarjung Enclave,  
New Delhi 110029  
Dated 21<sup>st</sup> March, 2025

**ORDER**

**Subject: Merger of Panels of Auditors for Multi-State Cooperative Societies (including Banks) for FY 2024-25-reg.**

In partial modification of this office order of even number dated 03.10.2024, two separate panels of Auditors are hereby merged into a single panel for multi-State cooperative societies including multi-State cooperative Banks having an annual turnover/ deposit (as the case may be) of more than five hundred crore rupees for appointment as auditors to carry out Statutory and Concurrent Audit. The following modifications are hereby notified for the Panel of Auditors for FY 2024-25.

1. Panel for multi-State cooperative societies having an annual turnover/ deposit (as the case may be) of up to five hundred crore rupees for carrying out Statutory Audit consisting of 9051 CA firms;
2. Panel for multi-State cooperative societies including multi-State cooperative Banks having an annual turnover/ deposit (as the case may be) of more than five hundred crore rupees for carrying out Statutory and Concurrent Audit consisting of 9822 (9051 + 771) CA firms.
2. The conditions governing the appointment, tenure, eligibility, and disqualification etc. of auditors shall remain the same as specified in the previous order dated 03.10.2024.
3. The auditors appointed in Multi-State Cooperative Societies (including Banks) before the notification of this order from the panel of auditors notified for FY 2024-25 shall continue to be part of the merged panel for FY 2024-25, ensuring a smooth transition.

This issues with the approval of the Competent Authority.

  
(Nisha Sagar)

Assistant Commissioner (Cooperation)

To,

All Multi-State Cooperative Societies/ Banks.

Copy to:

1. PSO to Secretary (Cooperation).
2. Computerization team, Office of CRCS for uploading on the website.
3. Guard file.