

उत्तर प्रदेश ग्रामीण बैंक की सभी शाखाओं एवं कार्यालयों हेतु परिपत्र

अंकेक्षण एवं निरीक्षण विभाग द्वारा जारी

महोदय/महोदया,

विषय: "Special Audit Policy" का क्रियान्वयन

भारत सरकार के दिनांक 07 अप्रैल 2025 के राजपत्र अधिसूचना CG-DL-E-07042025-262329 (F. No. 7/6/2024/ (11)-RRB) के अनुसार, पूर्ववर्ती बड़ौदा यू.पी. बैंक, पूर्ववर्ती आर्यावर्त बैंक एवं पूर्ववर्ती प्रथमा यू.पी. ग्रामीण बैंक के समामेलन के फलस्वरूप 01.05.2025 से "उत्तर प्रदेश ग्रामीण बैंक" अस्तित्व में है। नवगठित बैंक में एकरूपता, पारदर्शिता और परिचालन दक्षता सुनिश्चित करने के लिए मौजूदा नीतियों को एकीकृत कर "Special Audit Policy" को बैंक की Steering Committee द्वारा मंजूरी दी गई है एवं उत्तर प्रदेश ग्रामीण बैंक हेतु तत्काल प्रभाव से लागू करने का निर्णय लिया गया है।

Special Audit Policy में समाहित बिन्दुओं/मार्गदर्शी प्रक्रियाओं पर पूर्ववर्ती बैंकों में पूर्व निर्गत निर्देश तदनुसार संशोधित माने जाएंगे।

सभी शाखाएं/कार्यालय इस परिपत्र की विषय वस्तु को भली भांति समझ लेवें एवं तदनुसार कार्य करते हुए शत-प्रतिशत अनुपालन सुनिश्चित करें।

भवदीय



(घनश्याम सिंह)

महाप्रबन्धक



संलग्नक: Special Audit Policy

उत्तर प्रदेश ग्रामीण बैंक Uttar Pradesh Gramin Bank

Policy Guidelines for Special Audit System

1. Preamble:

A proper procedure/system should be followed by the Bank before conducting Special Audit of any Branch.

2. Recommendation for Special Audit :

1. Recommendation/requirement for conduction of special audit of any Branch of the Bank, should be submitted to Audit Department H.O. However, Chairman & General Manager, Head Office may initiate steps for conduction of Special Audit of any Branch as and when felt so on their own discretions also.
2. General Manager, Audit & Inspection Department, Head Office will be Competent Authority for approval of Special Audit of any Branch, if needed, for the purpose. After such approval of the GM, Head Office, the note/matter will be presented to the Chairman of the Bank for information.

3. Selection of Auditor:

Special Audit, duly approved as mentioned in point no, 2 above, will be conducted/ carried out by senior /experienced Officer / Audit Officer for maintaining high quality of the audit work. Name of such Officer / Audit officers will be decided by the GM, Audit & Inspection Department in consultation with H.O Audit & Inspection Department.

4. Reporting format:

RBIA report format should be used for preparation of special audit report also, the Auditor may use any number of annexure/ lists containing procedural as well as grave & serious, having vigilance tone irregularities.

5. Compliance & Closure of the Report:

1. Other provisions/ further steps –submission of the reports, compliance actions, closure of the report, should be same as applicable for Risk Based Internal Audit process/policy.
2. Concern R.M will ensure rectification/compliance of the procedural irregularities if required, matters having vigilance tone /malpractices/ serious and grave irregularities, will be referred to the Vigilance Department H.O for further course of action.

6. Validity of Policy:

This policy shall remain in force for **three years** from the date of approval, after which it shall be reviewed and revised, if necessary.

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