



महालेखाकार (लेखापरीक्षा-II) कार्यालय, बिहार
वीरचन्द पटेल मार्ग, पटना - 800 001
Office of the Accountant General (Audit-II), Bihar
Birchand Patel Marg, Patna - 800 001
Telephone: 0612 2223757, email: agaubihar2@cag.gov.in



Revised Tour Programme for Supplementary Audit

Name of Party Members -

1. Shri Gangadhar Kumar, Sr. AO(C) (Supervision Officer)
2. Shri, Dharmendra Kumar, AAO
3. Shri Rahul Arun Pathak, Sr. Auditor

Sl. No.	Name of the audit entity	Duration of Programme		Number of Working days	Remarks
		From	To		
1.	Supplementary Audit of Bihar Grid Company Ltd for the year 2025-26	25.09.2026	13.10.2026	02 (desk review) + 10 (field work)	Sat- 26.09.2026, 03.10.2026, 10.10.2026, 17.10.2026,
2.	Supplementary Audit of A Standalone Financial Statements of BSPHCL for the year 2023-24	14.10.2026	27.10.2026	08	24.10.2026 & 31.10.2026 Sun- 27.09.2026, 04.10.2026, 11.10.2026, 18.10.2026,
3.	Supplementary Audit of Consolidated Financial Statements of BSPHCL for the year 2023-24	28.10.2026	06.11.2026	08	25.10.2026 & 01.11.2026 Holiday- 02.10.2026, 19.10.2026 & 20.10.2026
Attached to AMG-III(Hqrs.) on 09.11.2026					

Note:

1. The audit team is directed to conduct audit on OIOS platform mandatorily as per headquarter instructions.
2. The audit team is directed to prepare desk review before commencement of audit of accounts of SPSEs in light of the Hqrs office's Letter No. **408/State Comml.Wing/Coord/2025 dated 20.07.2026.**
3. The audit team is directed to quote relevant AS/And AS/Accounting Principle in the observation/rebuttal.
4. It is also directed to the audit team that before proceeding for Supplementary audit of Annual Accounts, they should go through the major observations/opinions formed by the statutory auditors and submit compliance report as mentioned as per the CAG office's Letter No. 293 dated 6.4.26.

5. The audit team will ensure sufficient and relevant KDs are attached along with the observations and referencing of key documents should be done properly.
6. The Field Audit team is further directed to verify the comments / management letter comments of the previous year in cases where the Management had assured, in its replies that the observations would be complied with, and submit a compliance report as per the CAG office's Letter No. 293 dated 6.4.26.
7. The Field Audit team should also verify whether the fact of non-adoption of the previous year's accounts in the Annual General Meeting (AGM), if any, has been disclosed either by the Statutory Auditor in his report or by the management in the financial statement. If the same has not been done by the management, it should be commented.
8. The Field Audit Team should also verify whether the Comments of CAG of India issued on the previous accounts has been placed in its AGM together with the accounts. If the same has not been done by the management, it should be commented.
9. Further, the Field Audit Team should ensure that the closing balance of the previous year and the opening balance of the current year for the same item tally.
10. The audit team shall submit the **checklist (AS / IND-AS) issued by the CAG Hqrs office vide letter No. 183/CA-II/Checklist/SA/19-2026 dated 11.06.2026**, regarding the examination of the issues mentioned therein during the audit of financial statements of the SPSEs and submit the checklist dully filled in along with the Draft Comment in hard copy for its countersign and submission to Hqrs office in hard copy as well as on OIOS.
11. The audit team shall submit the **compliance report (as per the CAG office's Letter No. 293 dated 6.4.26)** also along with the draft Comment in hard copy as well as on OIOS.
12. The audit team shall submit the report on the **"Assessment of Performance of Statutory Auditors" as per the Standard Operating Procedure (SOP) issued by the CAG Hqrs office vide letter No. 608/CA-V/30-2003/III dated 30.04.2026**, dully filled in along with the Draft Comment in hard copy as well as on OIOS.
13. The audit team is directed to prepare / update the Dossier of the company during the course of audit of accounts of SPSE in light of the Hqrs office's Letter No. **409/State Comml.Wing/Coord/2025 dated 20.07.2026**, and submit along with FV in OIOS.
14. The audit team shall submit the field visit on OIOS to SAO/AMG-III Hqrs immediately after completion of audit with all compliances and the the SAO / AMG-III Hqrs shall forward the FV to SAO/TSC immediately for its processing.
15. In case of holiday in State Government offices, field team will be attached to Headquarter.

BACHCHA LAL YADAV
SENIOR AUDIT OFFICER
HQR (AMG-III)

No. AMG-III (HQR)/TP of Supplementary Audit/2026-27/05 / 283 to 285

Date: 24/09/26

Copy to:

1. Secretary to Accountant General (Audit-II), Bihar, Patna
2. Sr. Dy. Accountant General (AMG-III) Sect.
3. Sr. Audit officer, AMS (Through e-mail)/TSC-AMG-III
4. Officials concerned.

BACHCHA LAL YADAV
SENIOR AUDIT OFFICER
HQR (AMG-III)