ले०प०प्र०सं० III (ख०)/2026 - 027 / 4106 / दिनांक 09-07-2026

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

Tour Programme for Supplementary Audit for the year 2024-25
Audit Team-SA/03

Name of Party Members –

1. Shri Sanjeev Kumar Mishra, SAO (C)
2. Shri Sandeep Kumar prabhakar, AAO
3. Shri Arvind Kumar Singh, AAO

Sl.No.	Name of the audit entity	Duration of Programme		Number of Working days	Remarks
		From	To		
1.	**Supplementary audit of Bihar State Power Generation Company Ltd FY 2024-25 (SFS)**	13.07.2026	24.07.2026	10 days	Sunday-19.06.2026 & 26.07.2026, 30.07.2026, 02.08.2026 & 09.08.2026 Saturday-18.07.2026, 25.07.2026, 01.08.2026 & 08.08.2026 Holiday:04.08.2026
2.	**Supplementary audit of Bihar State Power Generation Company Ltd FY 2024-25 (CFS)**	27.07.2026	10.08.2026	10 days	
Attached to AMG-III(Hqrs.) on 11.08.2026					

Note:

1. The audit party is directed to conduct audit on OIOS platform mandatorily as per headquarter instructions.
2. The audit team shall obtain the checklist from TSC regarding the examination of the issues mentioned therein during the annual account of financial statements of the Company and submit the checklist dully filled in along with the aide-memoire as per instructions issued by TSC/AMG-III.
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 party that before proceeding for Supplementary audit of Annual Accounts, they should go through the major observations/opinions formed by the statutory auditors.
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 Party is further directed to verify the comments of the previous year in cases where the Management had assured, in its replies that the observations would be complied with.
7. The Field Audit Party 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.
8. The Field Audit Party 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 Party 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 Field Audit Party should submit the QA/QC along with the Compliance of the Hqrs office's (State Commercial Wing) letter No. 293 dated 6.4.26 w.r.t. "Quality of draft comments/SARs on the accounts of SPSEs/State ABs".
11. 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 SABs and submit the checklist dully filled in along with the Draft SAR in hard copy for its countersign and submission to Hqrs office in hard copy as well as on OIOS.
12. 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 SAR in hard copy as well as on OIOS.
13. In case of holiday in State Government offices, field party will be attached to Headquarter.

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

No. AMG-III. (HQ)/TP Supp. Audit/ 2026-27/ Date:-

Copy : -

1. Secretary to Accountant General (Audit-II) Bihar, Patna
2. Dy. Accountant General (TSC/AMG-III) Sectt.
3. Sr. Audit Officer, AMS /TSC
4. Persons Concerned

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