

प्रधान महालेखाकार (लेखापरीक्षा),
झारखण्ड का कार्यालय, राँची - 834002
OFFICE OF THE
PRINCIPAL ACCOUNTANT GENERAL (AUDIT)
JHARKHAND, RANCHI - 834002

Managing Director
Jharkhand Bijli Vitran Nigam Limited



प्रबंध निदेशक (कोषांग)
डा.नं. 6424 दि. 02/8/19.
झा.बि.वि.निगम लिमिटेड

संख्या: म.ले.(ले.प.)/EG-II/JBVNL/A/cs/A-113/2017-18/ 336 दिनांक: 01.08.2019

सेवा में,

प्रबंध निदेशक
झारखण्ड बिजली वितरण निगम लिमिटेड
अभियंत्रण भवन, एच.ई.सी
धुर्वा, राँची - 834004

विषय: 31 मार्च 2018 को समाप्त वर्ष के लिए झारखण्ड बिजली वितरण निगम लिमिटेड के वित्तीय विवरणी (Financial Statement) पर कंपनी अधिनियम 2013 की धारा 143(6)(b) के तहत भारत के नियंत्रक एवं महालेखापरीक्षक की टिप्पणियाँ।

महोदय,

इस पत्र के साथ झारखण्ड बिजली वितरण निगम लिमिटेड के वर्ष 31 मार्च 2018 को समाप्त वित्तीय विवरणी (Financial Statement) पर कंपनी अधिनियम 2013 की धारा 143 (6)(b) के तहत भारत के नियंत्रक एवं महालेखापरीक्षक की टिप्पणियाँ संलग्न हैं।

इस पत्र की पावती की अभिस्वीकृति वांछित है।
संलग्नक: यथोपरि।



5-3 अग्रवाल 1/18
(इन्दु अग्रवाल)
महालेखाकार (लेखापरीक्षा)
झारखंड, राँची

DGM (A&R)

6/8/19

A.O. (A/c Comp.)

06/08/2019

Sri Sowabh
02/08/2019

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COMMENTS OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA UNDER SECTION 143 (6)(b) OF THE COMPANIES ACT, 2013 ON THE FINANCIAL STATEMENT OF JHARKHAND BIJLI VITRAN NIGAM LIMITED, RANCHI FOR THE YEAR ENDED 31 MARCH 2018.


The preparation of Financial Statements of Jharkhand Bijli Vitran Nigam Limited for the year ended 31 March 2018 in accordance with financial reporting framework prescribed under the Companies Act, 2013 is the responsibility of the management of the Company. The statutory auditor appointed by the Comptroller and Auditor General of India under Section 139(5) of the Act is responsible for expressing opinion on the financial statements under Section 143 of the Act based on independent audit in accordance with the standards on auditing prescribed under section 143(10) of the Act. This is stated to have been done by them vide their Revised Audit report dated 29th May 2019 which supersedes their earlier Audit Report dated 29th September 2018.

I, on behalf of the Comptroller and Auditor General of India, have conducted the supplementary audit of the financial statements of Jharkhand Bijli Vitran Nigam Limited for the year ended 31 March 2018 under section 143(6)(a) of the Act. This supplementary audit has been carried out independently without access to the working papers of the statutory auditor and is limited primarily to inquiries of the statutory auditor and company personnel and a selective examination of some of the accounting records.

In view of the revisions made in the statutory auditor's report, to give effect to my audit observations raised during supplementary audit, I have no further comments to offer upon or supplement to the statutory auditor's report under section 143(6)(b) of the Act.

For and on behalf of the
Comptroller & Auditor General of India

Place: Ranchi
Date: 01-08-2019


(Indu Agrawal)
Accountant General (Audit)
Jharkhand, Ranchi