

प्रधान महालेखाकार (लेखापरीक्षा)
झारखण्ड का कार्यालय, राँची - 834002



OFFICE OF THE
PRINCIPAL ACCOUNTANT GENERAL (AUDIT),
JHARKHAND, RANCHI - 834002

दिनांक/Date 23.02.2022

संख्या:म.ले.(ले.प.)/AMG--I/JBVNL/A/cs/2019-20/A-159/374,

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

विषय: 31 मार्च 2020 को समाप्त वर्ष के लिए झारखण्ड बिजली वितरण निगम लिमिटेड के वित्तीय विवरणी (Financial Statement) और समेकित वित्तीय विवरणी (Consolidated Financial Statement) पर कंपनी अधिनियम 2013 की धारा 143(6)(b) के तहत भारत के नियंत्रक एवं महालेखापरीक्षक की रिपोर्टियाँ

महोदय,

इस पत्र के साथ झारखण्ड बिजली वितरण निगम लिमिटेड के वर्ष 31 मार्च 2020 को समाप्त वित्तीय विवरणी (Financial Statement) और समेकित वित्तीय विवरणी (Consolidated Financial Statement) पर कंपनी अधिनियम 2013 की धारा 143 (6)(b) के तहत भारत के नियंत्रक एवं महा लेखापरीक्षक की रिपोर्टियाँ संलग्न हैं।

इस पत्र की पावती की अभिरवीकृति वांछित है।

संलग्नक: यथोपशि

इ-5 अग्रवाल

(इन्दु अग्रवाल)
प्रधान महालेखाकार (लेखापरीक्षा)

एम. (A&R) as CFO.

23/2/2022

Dy. M. (A&R)

23/2/22

M. (A&R) / Sri Saurav
23/02/2022

24/02/2022

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 FOR THE YEAR ENDED 31 MARCH 2020.

The preparation of Financial Statements of Jharkhand Bijli Vitran Nigam Limited for the year ended 31 March 2020 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 14 February 2022 which supersedes their earlier Audit Report dated 30 March 2021.

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 2020 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.

Place: Ranchi
Date: 22-02-2022

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



(Indu Agrawal)

Principal Accountant General (Audit)
Jharkhand, Ranchi

COMMENTS OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA UNDER SECTION 143 (6)(b) READ WITH SECTION 129(4) OF THE COMPANIES ACT, 2013 ON THE CONSOLIDATED FINANCIAL STATEMENT OF JHARKHAND BIJLI VITRAN NIGAM LIMITED FOR THE YEAR ENDED 31 MARCH 2020.

The preparation of consolidated financial statements of Jharkhand Bijli Vitran Nigam Limited for the year ended 31 March 2020 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) read with section 129(4) of the Act is responsible for expressing opinion on the financial statements under section 143 read with section 129(4) 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 14 February 2022 which supersedes their earlier Audit Report dated 17 May 2021.

I, on behalf of the Comptroller and Auditor General of India, have conducted a supplementary audit of the consolidated financial statements of Jharkhand Bijli Vitran Nigam Limited for the year ended 31 March 2020 under section 143(6)(a) read with section 129(4) of the Act. We did not conduct a supplementary audit of the financial statements of Patratu Vidyut Utpadan Nigam Limited for the year ended on that date. This supplementary audit has been carried out independently without access to the working papers of the statutory auditors and is limited primarily to inquiries of the statutory auditors 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: 22-02-2022



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