

कार्यालय प्रधान महालेखाकार
(लेखापरीक्षा), बिहार
वीरचंद पटेल मार्ग, पटना - 800 001



Office of The Principal Accountant General
(Audit), Bihar
Birchand Patel Marg, Patna - 800 001

Tour Program for Supplementary Audit for the year 2025-26
Party No - SA/04

Name of Party members -

1. Shri Vishwajeet Kumar, SAO (C) (partial supervision)
2. Shri Shashi Kumar, AAO (C)
3. Shri Abhinandan Kumar, AAO (C)

Sl. No.	Name of the audit entity	Year of accounts/Audit of the entity due for the period	Duration of Program		Number of working days	Remarks
			From	To		
1.	O/o the MD, Bihar State Film Development and Finance Corporation Limited, Patna	2020-21 to 2022-23	10.11.25	14.11.25	05	Sat-15/11 Sun-16/11
Attached to Headquarter- 17.11.2025						

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 AMG-I(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 vide letter no. Technical Support Cell/2020-21/97 dated 03.02.2021.
3. As intimated by TSC, as per the direction of headquarter office, the KDs should be uploaded on this way only-
KMS → My Office Workspaces → Audit Bihar Workspace → Documents → Material to CAG HQ → AMG-V → Name of Unit/PSU → Year.
4. The audit team is directed to quote relevant AS/Ind AS/Accounting Principle in the observation/rebuttal.
5. 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.
6. The audit team will ensure sufficient and relevant KDs are attached along with the observations and referencing of key documents should be done properly.
 7. **In case of holiday in State Government offices, field party will be attached to Headquarter.**

sd/-
Dy. Accountant General (AMG-I)

No. AMG-I. (HQ)/TP Supp. Audit/ 2025-26/221220 + 01225 Date:- 07.11.2025
Copy to: -

1. Secretary to Accountant General (Audit) Bihar, Patna
2. Dy. Accountant General (AMG-I) Sectt.
3. Sr. Audit Officer, Claim/AMS (Through e-mail)/TSC
4. Persons Concerned


07/11/25
Sr. Audit Officer/AMG-I (HQ)

Phone: 0612-2221226

Email: agaubihar@cag.gov.in