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महालेखापरीक्षक का कार्यालय
एल उपाध्याय मार्ग,
एली-110 124



OFFICE OF THE COMPTROLLER &
AUDITOR GENERAL OF INDIA
9, DEEN DAYAL UPADHYAYA MARG,
NEW DELHI - 110 124

दिनांक / DATE 31.05.2022

To

All DGsA/ DGsCA and PDsA under Central Commercial Audit Wing

Subject: Criteria for selection of Central Public Sector Enterprises for supplementary audit of financial statements

Sir/ Madam,

With reference to the subject cited above, it is stated that the criteria for selection of Central Public Sector Enterprises (CPSEs) for annual supplementary audit of financial statements has been revised as under:

- i. The supplementary audit of financial statements of CPSEs under Central Commercial Audit Wing, with turnover of Rs.1,000 crore or more or with paid up capital of Rs.250 crore or more must be taken up every year.
 - ii. All CPSEs under Central Commercial Audit Wing other than the above must be taken up for supplementary audit at least once in four years.
 - iii. Field offices under Central Commercial Audit Wing may also take up any number of CPSEs for supplementary audit every year in addition to the above based on their respective assessment of risk.
2. The revised criteria would be applicable for audit of financial statements of CPSEs for financial year 2021-22 and onwards.
 3. This issues with the approval of Deputy C&AG (Commercial).

Yours faithfully

(Ritika Bhatia)
Director General (Commercial)-II