



संख्या AMG-V/Itan/Misc. Comd./2021
No. 22/01/328/142

भारतीय लेखा तथा लेखापरीक्षा विभाग

कार्यालय प्रधान महालेखाकार (लेखापरीक्षा) बिहार

वीरचन्द्र पटेल मार्ग, पटना-800 001

Indian Audit & Accounts Department

Office of the Principal Accountant General (Audit) Bihar

Birchand Patel Marg, Patna-800 001

दिनांक/Date : 06.08.2021

To

The Secretary,
Committee on Public & Government Financial Management (CP&GFM),
The Institute of Chartered Accountants of India,
ICAI Bhawan, Post Box No. 7100
Indraprastha Marg, New Delhi-110002

Subject:- Exposure Drafts of the Accounting Standards for Local Bodies (ASLBs) 35, 'Consolidated Financial Statements', ASLB 37, 'Joint Arrangements' and ASLB 38 'Disclosure of Interests in other Entities' for comments- reg.

Ref:- Your email dated June 29, 2021

Sir,

With reference to the subject cited above it is to state that there are no suggestions/comments to offer on the Exposure Drafts of the Accounting Standards for Local Bodies (ASLBs) 35, 'Consolidated Financial Statements', ASLB 37, 'Joint Arrangements' and ASLB 38 'Disclosure of Interests in other Entities' from this office. This is for your kind information and further necessary action.

Yours Sincerely,

Dy. Accountant General
AMG-V