भारतीय मानक ब्यूरो

(उपभोक्ता मामले, खाद्य और सार्वजनिक वितरण मंत्रालय के अंतर्गत)

आंतरिक लेखा परीक्षक की नियुक्ति के लिए सीमित निविदा हेतु नोटिस

1. वर्ष **2022-23, 2023-24** और **2024-25** की अवधि के लिए आंतरिक लेखा परीक्षकों की नियुक्ति के लिए सीमित निविदाएं आमंत्रित की गई हैं। विधिवत भरा गया निविदा प्रपत्र निदेशक (वित्त), वित्त विभाग, कमरा नंबर **204,** भारतीय मानक ब्यूरो, **9,** बहादुर शाह जफर मार्ग, नई दिल्ली-**110002** को प्रस्तुत किया जाएगा।

2. महत्वपूर्ण डेटशीट/तिथियाँ :

क्रम संख्या	**घटना**	**तिथि एंवम समय**
1	निविदा दस्तावेज जारी करने की तिथि	08.08.2022 (10.00 से)
2	बोली जमा कराने की तिथि एंवम समय	30.08.2022 (14.30 h)
3	तकनीकी बोली खोलने की तिथि और समय	30.08.2022 (1500 h)
4	वित्तीय बोली खोलने की तिथि और समय	तकनीकी रूप से योग्य घोषित बोलीदाताओं को बाद में सूचित किया जाएगा

3. बोलीदाताओं के लिए निर्देश:

क. आंतरिक लेखा परीक्षा विकेन्द्रीकृत आधार पर की जाएगी अर्थात प्रत्येक क्षेत्र (मध्य क्षेत्र को छोड़कर) के लिए एक लेखा परीक्षक और मुख्यालय, मध्य क्षेत्र, प्रशिक्षण संस्थान (एनआईटीएस) और केंद्रीय प्रयोगशाला के लिए एक लेखा परीक्षक होगा।

ख. केवल वे फर्म जिनके नाम भारत के नियंत्रक और महालेखा परीक्षक कार्यालय (सी एंड एजी) से प्राप्त हुए हैं, वे सीमित निविदा के लिए आवेदन करने के लिए पात्र हैं। इन फर्मों को एक अलग "बोली लगाने के लिए निमंत्रण" भेजा जा रहा है |

ग. निविदा दस्तावेज़ को *BIS* वेबसाइट *www.bis.gov.in* और *CPP* पोर्टल से डाउनलोड किया जा सकता है |

घ हिन्दी तथा अंग्रेजी संस्करण में अंतर होने की स्थिति में, अंग्रेजी संस्करण प्रबल होगा।

निदेशक (वित्त)

भारतीय मानक ब्यूरो

Offer Inviting Bid for Internal Audit

भारतीय मानक ब्यूरो

BUREAU OF INDIAN STANDARDS

(Under Ministry of Consumer Affairs, Food and Public Distribution)

1. BACKGROUND

1.1. The Bureau of Indian Standards (BIS), the National Standards Body has been successfully promoting and nurturing standards movement within the country since 1947. BIS came into existence on 01st April 1987 through an Act of Parliament. The BIS Act has been reconstituted in 2017. It took over the staff, assets, liabilities and functions of the *erstwhile* Indian Standards Institution (ISI) with an enlarged scope and enhanced powers for harmonious development of activities of standardization, marking and quality certification of goods and for matters connected therewith or incidental thereto. Keeping in view, the interest of consumers as well as the industry, BIS is involved in various activities as given below:

a. *Standards Formulation*
b. *Certification: Product, Hallmarking and Systems*
c. *Foreign Manufacturers Scheme*
d. *Registration Scheme*
e. *Testing Activities*
f. *Sale of Indian Standards and other publications*
g. *International Activities*
h. *Consumer Awareness Activities (for consumer and industry)*
i. *Promotional Activities*
j. *Training Services*
k. *Information services*
l. *Financial: Resources - Mobilization and utilization*
m. *Trade Facilitation Cell*
n. *Library Services*

1.2. The location wise details of BIS Headquarter and its Regional Offices/Branch Offices are as under:

Sl. No.	Name of Office	Regional Office (RO)	Branch Office (BO)	Laboratory	Training Institute
	(1)	(2)	(3)	(4)	(5)
1	Headquarter and Central Regional Office (CRO)	**TWO** • Head Quarters • CRO	**FIVE** • Bhopal • Ghaziabad • Jaipur • Lucknow • Noida	**ONE** • Sahibabad	**ONE** • Noida
2	Northern Regional Office (NRO)	**ONE** • Chandigarh	**FOUR** • Dehradun • Faridabad • Himachal Pradesh • Jammu	**ONE** • Mohali	--
3	Eastern Regional Office (ERO)	**ONE** • Kolkata	**FIVE** • Bhubaneswar • Guwahati • Patna • Raipur • Jamshedpur	**THREE** • Kolkata • Patna • Guwahati	--
4	Western Regional Office (WRO)	**ONE** • Mumbai	**FIVE** • Ahmedabad • Surat • Nagpur • Pune • Rajkot	**ONE** • Mumbai	--
5	Southern Regional Office (SRO)	**ONE** • Chennai	**SEVEN** • Bengaluru • Madurai • Coimbatore • Hyderabad • Hubli • Kochi • Vijayawada	**TWO** • Chennai • Bengaluru	--

2. SOURCES OF INCOME OF BUREAU OF INDIAN STANDARDS

The Bureau of Indian Standards strives for the interest of consumers as well as the industry, so that the high standard product can be provided to customer. In performing all the aforesaid activities, the Bureau of Indian Standards receive incidental income from the following sources:

(i) Income from Product Certifications,
(ii) Income from Quality System Certifications,
(iii) Income from Sale of Indian Standards,
(iv) Income from Hallmarking, Assaying Center and Jewellers,
(v) Income from the Training Activity at NITS,
(vi) Income from Testing Activity at Laboratories, and
(vii) Interest on Income from Investment of its Funds.

3. BASIS ON WHICH ACCOUNTS ARE MAINTAINED

Besides Headquarters, the Regional Offices (except Central Regional Office, which is located in New Delhi), the Training Institute (NITS), the Central Laboratory, the Northern Region Laboratory and Branch Offices are maintaining their own accounts on uniform basis with double entry accounting system and following the guidelines issued by HQ's from time to time and according to Central Government Rules. Monthly trial balance and other MIS reports are sent by Regional Offices, Central Laboratory, Training Institute and Branch Offices to HQs for control and consolidation. Further, the said accounts are audited by C&AG. The financial statements of BIS are given at **Annexure A**.

4. SCOPE OF INTERNAL AUDIT WORK

4.1 The Internal Auditor shall be responsible for test checking the initial records, accounts maintained by HQs/ROs/BOs/NITS/ Laboratory with a view to ensure that the rules and regulations are followed correctly, systems and procedures regarding accounting and financial matters are adequate.

4.2 The Internal Auditor shall inter-alia cover checking of all accounting records including those relating to advance and records pertaining to purchases, civil work, physical verification of stores, equipment's, tools and plant.

4.3 The Internal Auditor shall not only focus on the Income and Expenditure factor, rather may also focus on the risk indicators while performing the Internal Audit.

5. DUTIES OF INTERNAL AUDITOR

The Internal Audit shall perform following duties:

5.1 Accounting and Other Related Aspects

(i) Study the accounting procedures prescribed by the HQs with a view to ensuring that they are correct, adequate and free from defects or lacunae.

(ii) Ensure the implementation of the prescribed procedures and the order issued by HQ from time to time.

a. *Whether such default has occurred due to system failure and defect or due to individuals.*

b. *Whether steps have been taken for ratification of the aforesaid defects.*

(iii) Scrutiny and checking of payments and accounting work of the accounting units.

a. *Payment of all types of suppliers bills for goods and services as perGFR,2017*

b. *Payment of Adjustable Advance, TA Advances. LTC Advance and Medical Advance etc., and adjustments thereof.*

c. *Payment in foreign currency to parties outside India.*

d. *Payment under different Plan Projects, Maintenance of Respective Accounts Books &Utilization Certificate thereof.*

e. *Management of Cash for Payment and Receipts, Cash Book and Bank Book, Maintenance of records, Bank Reconciliation, etc.,*

f. *Accounting of JVs/Issue of Debit/Credit Advices and Reconciliation of Inter-Office Accounts, Current Assets and Liabilities Account.*

(iv) Scrutiny of Booking of Income under the appropriate activity *i.e., Product Certifications, Quality System Certifications, Sale of Indian Standards, Hallmarking, Assaying Centre and Jewellers, Training Activity and Testing Activity.*

(v) Scrutiny of Investment made, i.e., *process of Investment, receipt of Interest, checking of the accrued interest, maturity proceeds as per FDRs and its accounting in Books of Accounts*.

(vi) Scrutiny of the Statutory Compliances:

a. *Whether the Tax has been deducted properly.*

b. *Timely submission of the return and Issuance of TDS certificates.*

c. *Payment of Goods and Service Tax, adjustment of Input Tax Credit and filing of GST Return.*

d. *Income Tax Audit of BIS, if applicable and filing of Income-tax Return of BIS.*

(vii) Scrutiny of the Fixed Asset Register.

(viii) MaintenanceofBooksofAccountsandpreparationofAnnualFinancialStatementsand Schedules thereof.

5.2 Personnel Aspects:

(ix) Employees and Pensioners related records and matters:

a. *Pay/ Pension fixation of Employee/Pensioner,*

b. *Proper maintenance of Leave Records such as sick leave, casual leave etc., and their consequential reflection on salaries,*

c. *Payment of personal claims of employees viz., telephone bills, newspaper bills, misc. claims, Payment and settlement of TA, LTC and Medical Claims of employees and maintenance of subsidiary ledgers.*

d. *General Provident Fund (GPF):* Advances/ Withdrawals, Maintenance of Accounts records, Investment of GPF, Accrual Interest, Monthly Trial Balance and yearly Balance Sheet.

e. *National Pension System:* Monthly deductions and remittance of National Pension Scheme and BIS contribution and Maintenance of Subsidiary Records.

f. *Payment of House Building Advance, Conveyance Advance, Computer Advance etc, compliance of conditions of payment and reconciliation of its subsidiary accounts with the General Ledgers.*

g. *Medical Claims for Pensioners:* Permissions, Sanctions, Payments and Maintenance of Records.

5.3 Administrative Aspects:

(x) Scrutiny of the Purchases Procedures as per GFR,2017.

(xi) Scrutiny of purchase for Stationary and Consumable Items *vis-a-vis* the policy.

(xii) Scrutiny of the Stock Register i.e., *Stationary and consumable items.*

(xiii) Scrutiny of running and maintenance records of BIS owned cars

(xiv) Checkingofproceduresinregardtodisposalofassetstoensurethatadequateprocedure exists for scrapping/ condemning and the same is followed.

5.4 Others:

(xv) Scrutiny of procedure for printing of the Standards *vis-a-vis* the policy.

(xvi) Physical verification of stock of sale of standards and justification for the same.

(xvii) Utilization of the equipment in BIS Laboratories.

(xviii) Pursuance/ settlement of objections taken in Audit Para/ test audit notes issued by Statutory Auditor and other matter relating to statutory audit.

5.5 A checklist containing the major check points is enclosed at Annexure B.

6. REPORTING REQUIREMENT

6.1. On Completion of the Audit of the respective Audit Unit of each phase, the following steps should be followed before finalization of the report and the partner of the firm shall meet and discuss the audit observations:

(a) The Preliminary Audit observations shall first be discussed with the Accounts/Finance Head of the ROs/BOs/ Laboratory/NITS. In case the auditor is not satisfied with the explanation given by Accounts/Finance Head of the ROs/BOs/ Laboratory /NITS, then shall discuss the same with the Head of ROs/BOs/ Laboratory/ NITS along with the finance head.

(b) Before finalization of the audit observations, the unresolved important and statutory observation shall be discussed with the DDGF/DF/DAC at Head Quarter, so that the timely corrective action can been forced.

(c) Based on the outcome of the aforesaid discussion, the Audit Report thus compiled shall be structured on following broad areas:

(i) Compliance Report of the previous observation raised in the Internal Audit

(ii) Important Observation arising out of the audit, requiring corrective action

(iii) Report on Testing of Effectiveness of Internal Control

(iv) Other.

7. TERMS OF REFERENCE OF INTERNAL AUDIT

7.1 The firm selected for conducting Internal Audit for the year 2022-23, may be considered for renewal of the contract for conducting the Internal Audit for subsequent two years (i.e., 2023-24 and 2024-25) on yearly basis, subject to satisfactory performance on the same fee and terms and conditions.

7.2 Internal Audit shall be conducted in 2 phases (*Phase I* covering the period from April to September and *Phase–II* covering the period from October to March). The commencement of Phase–I audit will be on/around15th November and Phase – II will be on/ around 01st June. The report for the Phase-I and II are to be submitted on/ around 31st December and 15th July respectively.

Audit Team

7.3 Auditor should deploy suitable teams for undertaking the audit, after a thorough perusal of the requirements of the auditee units and the volume of work involved.

7.4 A minimum number of man-days are needed to be deployed at respective offices by the firm in each phase of the audit is as under:

S. No	**Place**	**Minimum Man-days Requirement** ***(in each location/ office)***		
		Partner	**Qualified Asst.**	**Assistant**
1	Headquarter and Central Regional Office at New Delhi	2	2	20
	Training Institute at Noida	-	1	6
	Central Laboratory at Shahabad	-	1	6
	All Branches of Central Region *(Bhopal, Ghaziabad, Jaipur and Faridabad)*	-	2	6

S. No	Place	Minimum Man-days Requirement *(in each location/ office)*		
		Partner	**Qualified Asst.**	**Assistant**
2	Western Regional Office	1	2	10
	All Branches of Western Region *(Ahmedabad, Pune, Nagpur and Rajkot)*	-	2	6
3	Northern Regional Office	1	2	10
	All Branches of Northern Region *(Jammu, Parwanoo, Dehradun and Lucknow)*	-	2	6
4	Eastern Regional Office	1	2	10
	All Branches of Eastern Region *(Bhubaneswar, Guwahati, Patna, Raipur and Jamshedpur)*	-	2	6
5	Southern Regional Office	1	2	10
	All Branches of Southern Region *(Bangalore, Coimbatore, Hyderabad, Kochi, Hubli and Vishakhapatnam)*	-	2	6

Terms and Condition

7.5 Payment Terms

7.6 Payment shall be released within 15 working days from the date of submission of tax invoice by the firm after completion of each phase of audit and submission of the audit report and summary thereof to the Finance Department, New Delhi as well as to the all Regional Offices/Branch Offices/ Laboratory/NITS, Noida.

Bid Security/Earnest Money Deposit

7.7 Earnest Money Deposit (EMD) of **₹10,000/- (Ten Thousand Only)** is to be deposited in the formofAccountPayeeDemandDraft/FixedDepositReceipt/Banker'scheque/Online ***[Bank Name: Canara Bank, Bank Account No. 90841010000018, IFSC Code of Bank: CNRB0019084]*** in an acceptable form. EMD will be refunded after award of contract without any interest thereon to the unsuccessful bidders. Quotations received without EMD will not be considered. The Earnest Money will be forfeited if the bidder withdrawing or altering its bids during the bid validity period.

The bidding firms which are registered as Micro & Small Enterprises (MSEs) or Startups with the appropriate authority shall be exempt from submission of EMD. Such firms are required to produce self-certified copy of valid certificate of registration as MSE or Startup with appropriate authority alongwith Envelope 1.

7.8 The Bureau has also the right to forfeit the EMD in full in the event of failure on the part of the firm to fulfil the Terms & Conditions of the Tender Document.

Performance Security

7.9 Successful bidder shall deposit an amount of 3**% of bid price (including GST)** as Performance Security in the form in the form of Account Payee Demand Draft/ Fixed Deposit Receipt/ Banker's cheque/ Online ***[Bank Name: Canara Bank, Bank Account No.: 90841010000018, IFSC Code of Bank:CNRB0019084]*** in an acceptable form. Performance Security will remain valid for a period of 60 days beyond the date of completion of all contractual obligations. Performance Security may be forfeited if the performance of the firm is not observed satisfactory. BIS further reserves the right to terminate the contract in case the performance is not observed satisfactory apart from forfeiting the performance security and/or levy of penalty.

Penalty Clause

7.10 All the areas of work as mentioned at Para 6 shall be covered by the Auditors at all the locations in each phase of audit.

7.11 In case, the audit is not completed as per the time schedule given, the penalty will be 0.5% of the contract value per week or part thereof maximum to 5% of the contract value.

Other

7.12 The contract may be terminated by this Bureau on serving 15 days' notice without assigning any reason. In case the contractor intends to terminate the contract, it shall give two months' notice. In this connection, the decision of the Bureau shall be final and binding on the firm

7.13 The firm selected for conducting Internal Audit for the year 2022-23, may be considered for renewal of the contract for conducting the Internal Audit for subsequent two years (i.e., 2023-24 and 2024-25) on yearly basis, subject to satisfactory performance on the same fees plus taxes and on the same terms and conditions.

7.14 Jurisdiction of all disputes will be New Delhi.

7.15 In case on any dispute or difference rises, the same shall be settled by reference to arbitration by a sole arbitrator to be appointed by DG: BIS whose decision shall be final and binding on both the parties.

8. TENDER SUBMISSION

8.1 Tender will be submitted in "Three" Separate sealed envelopes as below. All the three (3) envelopes should be numbered clearly and super scribed with our Tender reference number, date, title, binder's name and address.

Envelope 1: Shall contain the Accounts Payee Demand Draft/ Fixed Deposit Receipt/ Banker's cheque/ Acknowledgment of Online payment in an acceptable form toward payment of Earnest Money Deposit(EMD). MSE and Startup bidders are required to produce self-certified copy of valid certificate of registration as MSE or Startup with appropriate authority.

Envelope 2: Shall contain Technical Bid (Eligibility Criteria documents) i.e.,

- ✓ Brief background about the firm, with list of partners, if any, employees and their education qualifications / experience, present clients of the firm
- ✓ Self-certified copy on the Firm Letter Head, stating the experience certificate of the firm of conducting internal audit of Statutory Bodies/ Autonomous Bodies/ PSUs for 5 years ending 2021-22 (in last 10years ending 2021-22).
- ✓ Copy of GST Registration Certificate
- ✓ Copy of PAN No.

Envelope 3: Shall consist of Financial Bid i.e., the consolidated audit fees for both Phase-I and Phase-II including all expenses (*i.e., travelling, boarding and lodging etc.)* excluding GST which shall be charged in the invoice as applicable:

Particulars	**Sl. No.**	**Office**	**No. of Places**	**Amount (Rs.)***
(1)	**(2)**	**(3)**	**(4)**	**(5)**
Audit Fee for one year for both Phase-I and Phase – II including all expenses (*i.e., travelling, boarding and lodging etc.,)* for one year	1)	Regional Office	One	
	2)	Branch Office/Lab/ Training Institute	**	
Total:				

* Excluding GST

**The number of Branches under a Region are given in para 1.2. The bidder has to quote lump sum price for all Branches under the concerned Regional Office in column 5 against Sl. No. 2 i.e. Branch/Lab/Training Institute

8.2 Bidders may note that in case of opening of new branch/lab or closing of existing branch/lab, the firm shall conduct audit of the branches/labs actually existing at that time and payment shall be made to the firm proportionately (irrespective of the distance of the branch newly opened/closed

from the regional office) in accordance with the rates quoted for branch/lab/Training Institute in Sl. No. 2 of the above financial bid format.

8.3 Above three envelopes may be enclosed with a sealed single envelope scribing with mentioning the content inside the envelope (*Envelope 1, Envelope 2 and Envelope 3*) and titled as "***QUOTATION FOR APPOINTMENT OF INTERNAL AUDITOR FOR 2022-23"*****and marked "*CONFEIDENTIAL"* may be placed at tender box kept in custody of Director (Finance), Finance Department, Room No. 204, Bureau of Indian Standards, 9, Bahadur Shah Zafar Marg, New Delhi-110002.**

8.4 The bidder whose total bid value (i.e. total of Sl. No. 1 and 2 of the amounts quoted in the financial bid) is the lowest shall be declared and termed as L1 bid. The work shall be awarded to such L1 in case the L1 bidder is Micro & Small Enterprise (MSE) bidder. In case L1 is not MSE, purchase preference as per Public Procurement Policy for Micro & Small Enterprises (MSEs) Order, 2012 (with latest amendments) shall be applicable i.e. the MSE bidder quoting a price (total bid value) within the band L1+15% shall be awarded the work if such MSE bidder agrees to bring down its quoted price to L1 price in a situation where L1 price is from someone other than MSE.

BUREAU OF INDIAN STANDARDS

BALANCE SHEET AS AT 31ST MARCH 2022

(Amount in Rs.)

	Schedule	Current Year	Previous Year
CORPUS FUND AND LIABILITIES			
Corpus/Capital Fund	1	26,42,23,93,344	20,84,95,29,446
Reserves and Surplus		-	-
Earmarked/Endowment Fund	2	22,17,27,19,417	22,09,72,88,132
Secured Loans and Borrowings		-	-
Unsecured Loans and Borrowings		-	-
Deferred Credit Liabilties		-	-
Current Liabilities and Provisions	3	52,62,48,196	34,10,16,780
TOTAL		49,12,13,60,957	43,28,78,34,358
ASSETS			
Fixed Assets	4	2,38,19,75,134	1,99,20,35,380
Investments-from Earmarked/ Endowment Funds	5	21,85,47,45,724	21,90,84,07,848
Investment- Others	6	23,54,80,63,865	18,14,63,34,462
Current Assets, Loans, Advances etc.	7	1,33,65,76,234	1,24,10,56,668
Miscellaneous Expenditure(to the extent not written off or adjusted)			
TOTAL		49,12,13,60,957	43,28,78,34,358

Significant Accounting Policies	16
Contingent Liabilities and Notes on Accounts	17
Details of Investment	18

(PRAMOD KUMAR TIWARI)	(VINOD KUMAR)	(GURPREET SINGH)
DIRECTOR GENERAL	DY. DIRECTOR GENERAL (FINANCE)	DIRECTOR (ACCOUNTS)
प्रमोद कुमार तिवारी, आई.ए.एस. PRAMOD KUMAR TIWARI, IAS महानिदेशक Director General भारतीय मानक ब्यूरो BUREAU OF INDIAN STANDARDS 9, बहादुरशाह ज़फर मार्ग, नई दिल्ली-110002 9, Bahadur Shah Zafar Marg, New Delhi-110002	विनोद कुमार/VINOD KUMAR उप महानिदेशक (वित्त) Dy. Director General (Finance) भारतीय मानक ब्यूरो BUREAU OF INDIAN STANDARDS उपभोक्ता मामले, खाद्य एवं सार्वजनिक वितरण मंत्रालय Ministry of Consumer Affairs, Food & Public Distribution भारत सरकार/Government of India 9, बहादुरशाह ज़फर मार्ग, नई दिल्ली-110002 9, Bahadur Shah Zafar Marg, New Delhi-110002	गुरप्रीत सिंह GURPREET SINGH निदेशक (लेखा) Director (Accounts) भारतीय मानक ब्यूरो BUREAU OF INDIAN STANDARDS 9, बहादुरशाह ज़फर मार्ग, नई दिल्ली 9, Bahadur Shah Zafar Marg, New Delhi

BUREAU OF INDIAN STANDARDS

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

(Amount in Rs.)

	SCHEDULE	CURRENT YEAR	PREVIOUS YEAR
INCOME			
Income from Services	8	7,78,31,31,971	6,79,42,41,698
Grants/Subsidies		-	-
Fees/Subscriptions	9	3,32,20,137	4,79,56,999
Income from Investments	10	1,13,22,58,277	87,53,37,055
Income from Royality, Publications etc.	11	13,76,79,221	13,00,96,413
Interest Earned	12	64,69,249	3,54,48,556
Other Income	13	3,81,16,136	4,60,18,587
TOTAL (A)		9,13,08,74,991	7,92,90,99,308
EXPENDITURE			
Establishment Expenses	14	1,91,39,28,919	1,71,45,17,593
Operational and Administrative Expenses	15	1,35,66,06,113	1,06,64,48,718
Expenditure on Grants, Subsidies etc.		-	-
Interest		-	-
Depreciation	4	19,29,25,940	24,56,35,936
Contibution towards Shortfall in Pension & Gratuity Liability Fund Account		9,45,50,121	-
TOTAL(B)		3,55,80,11,093	3,02,66,02,247
BALANCE BEING SURPLUS CARRIED TO CORPUS/ CAPITAL FUND		5,57,28,63,898	4,90,24,97,061
Significant Accounting Policies	16		
Contingent Liabilities and Notes on Accounts	17		
Details of Investment	18		

22/6/22

(PRAMOD KUMAR TIWARI)

DIRECTOR GENERAL

प्रमोद कुमार तिवारी, आई.ए.एस.
PRAMOD KUMAR TIWARI, IAS
महानिदेशक
Director General
भारतीय मानक ब्यूरो
BUREAU OF INDIAN STANDARDS
9, बहादुरशाह ज़फर मार्ग, नई दिल्ली-110002
9, Bahadur Shah Zafar Marg, New Delhi-110002

(VINOD KUMAR)

DY DIRECTOR GENERAL (FINANCE)

उप महानिदेशक (वित्त)
Dy. Director General (Finance)
भारतीय मानक ब्यूरो
BUREAU OF INDIAN STANDARDS
उपभोक्ता मामले, खाद्य एवं सार्वजनिक वितरण मंत्रालय
Ministry of Consumer Affairs, Food & Public Distribution
भारत सरकार/Government of India
9, बहादुरशाह ज़फर मार्ग, नई दिल्ली-110002
9, Bahadur Shah Zafar Marg, New Delhi-110002

(GURPREET SINGH)

गुरप्रीत सिंह
GURPREET SINGH
निदेशक (लेखा)
Director (Accounts)
भारतीय मानक ब्यूरो
BUREAU OF INDIAN STANDARDS
9, बहादुरशाह ज़फर मार्ग, नई दिल्ली-110002
9, Bahadur Shah Zafar Marg, New Delhi-110002

BUREAU OF INDIAN STANDARDS

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022

(Amount in Rs.)

SCHEDULE 1 - CORPUS/CAPITAL FUND	Current Year	Previous Year
Balance at the beginning of the year	20,84,95,29,446	15,88,27,49,821
Add: Contributions towards Corpus/Capital Fund	-	-
Cost of assets capitalized under XI Plan funds from Govt.	-	6,42,82,564
Total	20,84,95,29,446	15,94,70,32,385
Add: Surplus transferred from Income & Expenditure Account	5,57,28,63,898	4,90,24,97,061
BALANCE AT THE END OF THE YEAR	26,42,23,93,344	20,84,95,29,446

Chakraborty

बासंती चक्रवर्ती/BASANTI CHAKRABORTY
अनुभाग अधिकारी (लेखा विभाग)
Section Officer (Accounts Deptt.)
भारतीय मानक ब्यूरो
BUREAU OF INDIAN STANDARDS
उपभोक्ता मामले, खाद्य एवं सार्वजनिक वितरण मंत्रालय
Ministry of Consumer Affairs, Food & Public Distribution
भारत सरकार/Government of India
9, बहादुर शाह ज़फर मार्ग नई दिल्ली-110002
9, Bahadur Shah Zafar Marg, New Delhi-110002

BUREAU OF INDIAN STANDARDS

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022

SCHEDULE 2 - EARMARKED /ENDOWNMENT FUNDS

(Amount in Rs.)

	Assistance from MOCA under plan scheme for setting up of Hallmarking Centres	Assistance from MOCA under the Plan Project:Quality Infrastracture for consumer protection (Plan)	Assistance from MOCA under C.W.F.	Benevolent Fund	General Provident Fund	National Pension Scheme Fund	Pension & Gratuity Liability Fund Account	Consumer Education & Protection Fund	TOTAL	
									Current Year	Previous Year
	1	2	3	4	5	6	7	8	9	10
a) Opening balance of the funds	1,69,89,340.00	52,99,555.00	3,32,260.00	44,81,078.00	1,61,60,11,641.00	1,30,88,390.00	20,44,10,85,868.00	-	22,09,72,88,132.00	21,82,67,75,785.00
b) Additions to the Funds:										
i) Assistance/Grants										1,00,00,000.00
ii) Income from Interest on Investments of the funds	5,08,220.00	61,957.00	1,601.00	91,674.00	10,47,90,873.00	12,03,216.00	1,39,45,70,744.00		1,50,12,28,285.00	1,39,95,44,048.00
iii) Contribution to the respective fund				32,75,910.00	18,20,36,885.00	14,27,92,632.00		36,45,150.00	33,17,50,577.00	43,42,39,217.00
iv) Contribution towards shortfall in Pension & Gratuity Liability Fund A/c							9,45,50,121.00		9,45,50,121.00	-
v) Others									-	-
TOTAL (a+b)	1,74,97,560	53,61,512	3,33,861	78,48,662	1,90,28,39,399	15,70,84,238	21,93,02,06,733	36,45,150	24,02,48,17,115	23,67,05,59,050
c) Utilization/ Expenditure towards objectives of funds										
i) Capital Expenditure - Fixed Assets		-							-	6,19,38,509
ii) Revenue Expenditure										
- Payments to employees, pensioners & beneficiaries				51,00,500	40,82,56,111	14,65,51,619	1,27,42,43,956		1,83,41,52,186	1,50,42,38,848
- Assistance to Hallmarking Centres	84,29,029								84,29,029	47,97,666
- Meetings, Travels & Others		-						36,45,150	36,45,150	17,85,867
- Grant Refunded		52,99,555							52,99,555	-
- Interest refunded/to be refunded to DoCA	5,08,220	61,957	1,601						5,71,778	5,10,028
Total Revenue Expenditure	89,37,249	53,61,512	1,601	51,00,500	40,82,56,111	14,65,51,619	1,27,42,43,956	36,45,150	1,85,20,97,698	1,51,13,32,409
TOTAL(c)	89,37,249	53,61,512	1,601	51,00,500	40,82,56,111	14,65,51,619	1,27,42,43,956	36,45,150	1,85,20,97,698	1,57,32,70,918
NET BALANCE AS AT THE YEAR-END 31.03.2022 (a+b-c)	85,60,311	-	3,32,260	27,48,162	1,49,45,83,288	1,05,32,619	20,65,59,62,777	-	22,17,27,19,417	22,09,72,88,132

बासंती चक्रवर्ती/BASANTI CHAKRABORTY
अनुभाग अधिकारी (लेखा विभाग)
Section Officer (Accounts Deptt.)
भारतीय मानक ब्यूरो
BUREAU OF INDIAN STANDARDS
उपभोक्ता मामले, खाद्य एवं सार्वजनिक वितरण मंत्रालय
Ministry of Consumer Affairs, Food & Public Distribution
भारत सरकार/Government of India
9, बहादुरशाह जफर मार्ग नई दिल्ली-110002
9, Bahadur Shah Zafar Marg, New Delhi-110002

BUREAU OF INDIAN STANDARDS

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022

(Amount in Rs.)

SCHEDULE 3- CURRENT LIABILITIES AND PROVISIONS	Current Year	Previous Year
A. CURRENT LIABILITIES		
1. Sundry Creditors for Goods and Services		
a)Inland	36,68,91,116	18,49,53,428
b)Abroad	-	-
2. Advances received from Customers:		
a)Sales	68,975	5,71,713
b)Certification	49,31,644	19,80,834
3. Statutory Liabilities- Others		
a) GST Payable	10,95,93,595	10,39,68,972
b) TDS Payable	78,60,061	29,69,329
4. Other Current Liabilities		
a) Earnest Money/Retention Money	2,90,78,762	3,77,94,890
b) Accounts Payable Employees	78,24,043	87,77,614
TOTAL(A)	52,62,48,196	34,10,16,780
B. PROVISIONS	-	-
TOTAL(A+B)	52,62,48,196	34,10,16,780

Chakraborty

बासंती चक्रवर्ती/BASANTI CHAKRABORTY
अनुभाग अधिकारी (लेखा विभाग)
Section Officer (Accounts Deptt.)
भारतीय मानक ब्यूरो
BUREAU OF INDIAN STANDARDS
उपभोक्ता मामले, खाद्य एवं सार्वजनिक वितरण मंत्रालय
Ministry of Consumer Affairs, Food & Public Distribution
भारत सरकार/Government of India
9, बहादुरशाह जफर मार्ग नई दिल्ली-110002
9, Bahadur Shah Zafar Marg, New Delhi-110002

BUREAU OF INDIAN STANDARDS

SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31 MARCH 2022

SCHEDULE-4

(Amount in Rs.)

	DESCRIPTION	GROSS BLOCK				DEPRECIATION				NET BLOCK	
		Cost/Valuation As at beginning of the year	Additions during the year	Deductions during the year	Cost/valuation at the year end	As at the beginning of the year	Additions during the year	Deductions during the year	Total up to the Year-end	As at the Current year-end 2021-22	As at the Previous year-end 20-21
A.	FIXED ASSETS:										
1	LAND-FREEHOLD	60,83,35,400	-	43,09,851	60,40,25,549	-	-	-	-	60,40,25,549	60,83,35,400
2	LAND-LEASEHOLD	44,75,83,777	-	-	44,75,83,777	-	1,27,33,333	-	1,27,33,333	43,48,50,444	44,75,83,777
3	BUILDING	66,00,16,393	12,67,68,777	-	78,67,85,170	37,12,01,232	5,86,57,280	-	42,98,58,512	35,69,26,658	28,88,15,161
4	RESIDENTIAL FLATS	6,22,96,310	-	-	6,22,96,310	4,51,22,008	8,29,582	-	4,59,51,590	1,63,44,720	1,71,74,302
5	PLANT, MACHINARY & EQUIPMENTS	52,80,07,195	23,38,34,200	23,55,494	75,94,85,901	35,52,31,640	5,19,41,690	21,45,350	40,50,27,980	35,44,57,921	17,27,75,555
6	VEHICLES	51,13,027	-	72,748.00	50,40,279	32,04,546	4,62,242	-	36,66,788	13,73,491	19,08,481
7	FURNITURE	10,17,50,825	4,95,49,924	1,00,87,416	14,12,13,333	4,50,32,175	91,88,350	79,44,919	4,62,75,606	9,49,37,727	5,67,18,650
8	OFFICE EQUIPMENTS	13,33,83,381	2,53,31,354	8,35,684	15,78,79,051	8,24,60,460	1,08,06,061	3,80,941	9,28,85,580	6,49,93,471	5,09,22,921
9	COMPUTERS	33,48,03,956	3,91,27,433	33,81,333	37,05,50,056	24,17,01,792	4,77,35,297	33,16,325	28,61,20,764	8,44,29,292	9,31,02,164
10	LIBRARY BOOKS	2,94,93,097	4,84,527	1,88,559	2,97,89,065	2,85,83,337	5,72,105	1,88,558	2,89,66,884	8,22,181	9,09,760
	TOTAL(A) OF CURRENT YEAR	2,91,07,83,361	47,50,96,215	2,12,31,085	3,36,46,48,491	1,17,25,37,190	19,29,25,940	1,39,76,093	1,35,14,87,037	2,01,31,61,454	1,73,82,46,171
	PREVIOUS YEAR	2,44,01,63,743	47,96,85,993	90,66,375	2,91,07,83,361	93,46,43,167	24,56,35,936	77,41,913	1,17,25,37,190		
B.	CAPITAL WORK IN PROGRESS	25,37,89,209	21,72,54,766	10,22,30,295	36,88,13,680	-			-	36,88,13,680	25,37,89,209
	TOTAL	3,16,45,72,570	69,23,50,981	12,34,61,380	3,73,34,62,171					2,38,19,75,134	1,99,20,35,380

बासंती चक्रवर्ती / BASANTI CHAKRABORTY
अनुभाग अधिकारी (लेखा विभाग)
Section Officer (Accounts Deptt.)
भारतीय मानक ब्यूरो
BUREAU OF INDIAN STANDARDS
उपभोक्ता मामले, खाद्य एवं सार्वजनिक वितरण मंत्रालय
Ministry of Consumer Affairs, Food & Public Distribution
भारत सरकार / Government of India
9, बहादुर शाह ज़फर मार्ग, नई दिल्ली-110002
9, Bahadur Shah Zafar Marg, New Delhi-110002

BUREAU OF INDIAN STANDARDS

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022

(Amount in Rs.)

		Current Year	Previous year
SCHEDULE 5 - INVESTMENTS FROM EARMARKED/ ENDOWMENT FUND			
1	Pension & Gratuity Liability Fund Account		
1.1	Government of India Securities	20,28,55,16,815	20,27,10,85,868
1.2	Debentures and Bonds	17,00,00,000	17,00,00,000
1.3	Fixed Deposit with Banks	-	-
	Total (1)	20,45,55,16,815	20,44,10,85,868
2	National Pension Scheme Fund A/c		
2.1	Fixed Deposit with Banks	1,05,32,619	1,30,88,390
	TOTAL(1 + 2)	20,46,60,49,434	20,45,41,74,258
3	General Provident Fund of Employees		
3.1	Government of India Securities	24,78,52,278	24,75,27,251
3.2	State Government Securities	46,53,76,895	45,16,82,065
3.3	Debentures and Bonds	24,76,58,523	22,36,69,680
3.4	Special Deposits with RBI	31,27,08,594	31,27,08,594
3.5	Equities & related investments-Mutual Funds	3,75,00,000	3,08,00,000
3.6	Fixed Deposit with Banks	7,76,00,000	18,78,46,000
	TOTAL(3)	1,38,86,96,290	1,45,42,33,590
	TOTAL(1)+(2)+(3)	21,85,47,45,724	21,90,84,07,848

SCHEDULE 6 - INVESTMENTS-OTHERS

(Amount in Rs.)

		Current Year	Previous year
1	Investments towards the Corpus/Capital Fund		
1.1	Government of India Securities	21,15,52,62,510	13,46,80,89,877
1.2	Fixed Deposit with Banks	2,39,28,01,355	4,67,82,44,585
	TOTAL	23,54,80,63,865	18,14,63,34,462

बासंती चक्रवर्ती/BASANTI CHAKRABORTY
अनुभाग अधिकारी (लेखा विभाग)
Section Officer (Accounts Deptt.)
भारतीय मानक ब्यूरो
BUREAU OF INDIAN STANDARDS
उपभोक्ता मामले, खाद्य एवं सार्वजनिक वितरण मंत्रालय
Ministry of Consumer Affairs, Food & Public Distribution
भारत सरकार/Government of India
9, बहादुरशाह जफर मार्ग, नई दिल्ली-110002
9, Bahadur Shah Zafar Marg, New Delhi-110002

BUREAU OF INDIAN STANDARDS

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022

SCHEDULE 7 - CURRENT ASSETS, LOANS AND ADVANCES ETC.

(Amount in Rs.)

	Current Year	Previous Year
A. CURRENT ASSETS		
1. Inventories:		
a)Laboratory apparatus and stores	15,89,252	4,00,499
b)Stationery	52,99,648	54,90,315
c)Repair & Maintenance Consumables	11,27,787	18,27,964
Total (1)	80,16,687	77,18,778
2. Sundry Debtors		
a)Sale of Publications		
i) Exceeding six months	54,778	54,778
ii) Others	380	-
b)Certification		
i) Exceeding six months	22,13,798	25,35,440
ii) Others	4,48,400	7,55,672
c) Accounts Recoverable		
i) Accounts recoverable (employees)	21,64,256	6,53,750
ii) Recoverables from Government Departments (From MEA & DoCA)	1,04,02,495	1,04,15,466
iii) Accounts Recoverable (Others)	12,15,09,913	5,26,07,796
Total (2)	13,67,94,020	6,70,22,902
3. Cash Balance in Hand (Including Imprest)	3,28,128	2,34,990
4. Bank Balances:		
a) With Schedule Banks		
i) On Current Accounts	19,46,41,311	14,54,80,837
ii) On Saving Accounts	14,54,66,383	14,81,59,032
b) Cheque-In-Transit	-	30,00,000
Total of 4	34,01,07,694	29,66,39,869
5. Franking Machine Balance	1,74,899	84,200
TOTAL(A)	48,54,21,428	37,17,00,739

बसंती चक्रवर्ती/BASANTI CHAKRABORTY
अनुभाग अधिकारी (लेखा विभाग)
Section Officer (Accounts Deptt.)
भारतीय मानक ब्यूरो
BUREAU OF INDIAN STANDARDS
उपभोक्ता मामले, खाद्य एवं सार्वजनिक वितरण मंत्रालय
Ministry of Consumer Affairs, Food & Public Distribution
भारत सरकार/Government of India
9, बहादुरशाह जफर मार्ग नई दिल्ली-110002
9, Bahadur Shah Zafar Marg, New Delhi-110002

BUREAU OF INDIAN STANDARDS

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022

SCHEDULE 7 - CURRENT ASSETS,LOANS AND ADVANCES ETC.

	Current Year	Previous Year
B. LOANS, ADVANCES AND OTHER ASSETS		
1. Advances to Staff for:		
i)Purchase of Conveyance	35,300	67,900
ii)House Building	84,20,708	1,00,91,305
iii)Computer	5,00,390	4,43,178
TOTAL (1)	89,56,398	1,06,02,383
2. Advances and other amounts recoverable or for value to be received		
a) On capital Account & others to outside parties		
i) Hallmarking Digitization Project- IIT Bombay	6,19,86,648	6,19,86,648
ii) Building Construction ROs/BOs -CPWD	8,89,78,379	5,89,07,533
iii) Computerization Project:C-DAC	7,49,44,632	-
v) Rain Water Harvesting project	16,23,000	
iv) Others	6,80,36,693	4,09,42,810
v) Consumer Welfare Fund(NBCC)	3,32,260	3,32,260
vi) Plan Project Schemes	17,436	17,436
TOTAL (2a)	29,59,19,048	16,21,86,687
b) Prepaid Expenses	1,70,10,279	1,38,99,251
c) Advances to Staff for:		
i) Festival Advance	11,000	5,22,000
ii) Travel	46,81,791	16,28,310
iii) Leave Travel Concession	6,86,200	2,35,150
iv) General Provident Fund	34,48,583	38,57,080
TOTAL (2c)	88,27,574	62,42,540
d) Security Deposits	1,89,06,847	1,75,56,416
TOTAL (2)	34,06,63,748	19,98,84,894
3. Income Accrued		
a) On Investments from Earmarked/Endowment Funds & Others		
i) BIS Corpus Fund	13,87,81,742	41,87,72,140
ii) Pension and Gratuity Liability Fund	17,19,48,420	
ii) General Provident Fund	10,55,19,196	18,25,71,790
TOTAL (3)	41,62,49,358	60,13,43,930
4. Claim Receivable		
a) Income Tax	65,22,188	2,53,68,603
b) Goods and Services Tax	7,87,63,114	3,21,56,119
TOTAL (4)	8,52,85,302	5,75,24,722
TOTAL(B)	85,11,54,806	86,93,55,929
TOTAL(A+B)	1,33,65,76,234	1,24,10,56,668

बासंती चक्रवर्ती/BASANTI CHAKRABORTY
अनुभाग अधिकारी (लेखा विभाग)
Section Officer (Accounts Deptt.)
भारतीय मानक ब्यूरो
BUREAU OF INDIAN STANDARDS
उपभोक्ता मामले, खाद्य एवं सार्वजनिक वितरण मंत्रालय
Ministry of Consumer Affairs, Food & Public Distribution
भारत सरकार/Government of India
9, बहादुर शाह ज़फ़र मार्ग, नई दिल्ली-110002
9, Bahadur Shah Zafar Marg, New Delhi- 110002

BUREAU OF INDIAN STANDARDS

SCHEDULES FORMING PART OF INCOME EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

(Amount in Rs.)

SCHEDULE 8-INCOME FROM SERVICES	Current Year	Previous Year
1. Product Certification	6,24,11,36,189	5,55,13,17,762
2. Compulsory Registration Scheme	94,05,34,000	85,54,16,000
3. Hallmarking	45,55,73,988	26,77,27,500
4. Management Systems Certification Services	4,72,82,532	3,94,27,581
5. Income from Testing	9,86,05,262	8,03,52,855
TOTAL	7,78,31,31,971	6,79,42,41,698

SCHEDULE 9-FEE/SUBSCRIPTION	Current Year	Previous Year
1. Confrences & Training Fees	3,31,14,137	4,64,25,499
2. Library Membership Fee	1,06,000	15,31,500
TOTAL	3,32,20,137	4,79,56,999

बासंती चक्रवर्ती/BASANTI CHAKRABORTY
अनुभाग अधिकारी (लेखा विभाग)
Section Officer (Accounts Deptt.)
भारतीय मानक ब्यूरो
BUREAU OF INDIAN STANDARDS
उपभोक्ता मामले, खाद्य एवं सार्वजनिक वितरण मंत्रालय
Ministry of Consumer Affairs, Food & Public Distribution
भारत सरकार/Government of India
9, बहादुरशाह ज़फ़र मार्ग, नई दिल्ली-110002
9, Bahadur Shah Zafar Marg, New Delhi-110002

BUREAU OF INDIAN STANDARDS

SCHEDULES FORMING PART OF INCOME EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

(Amount in Rs.)

	Investment from Earmarked Fund		Investment-Others	
	Current Year	Previous Year	Current Year	Previous Year
SCHEDULE 10-INCOME FROM INVESTMENTS				
(Income on Investment from Earmarked/Endowment Fund transferred to fund)				
1 Interest	1,39,45,70,744	1,39,87,35,212	1,13,22,58,277	87,53,37,055
TOTAL	1,39,45,70,744	1,39,87,35,212	1,13,22,58,277	87,53,37,055
(TRANSFERRED TO EARMARKED/ENDOWMENT FUNDS) [Refer Schedule 2, Item b(ii) - Col 7]	1,39,45,70,744			

SCHEDULE 11-INCOME FROM ROYALTY, PUBLICATION ETC.	Current Year	Previous Year
A. INCOME FROM SALE OF STANDARDS		
1 Electronic Media	6,73,16,008	6,77,33,424
2 Hard copies	24,36,654	32,47,916
3 Margin on Sale of Publications of Overseas Bodies	-	2,37,748
TOTAL(A)	6,97,52,662	7,12,19,088
B. Retrocession from ISO and IEC on Sale of their Publications in India	6,79,26,559	5,88,77,325
TOTAL(A+B+C)	13,76,79,221	13,00,96,413

Chakraborty

बासंती चक्रवर्ती / BASANTI CHAKRABORTY
अनुभाग अधिकारी (लेखा विभाग)
Section Officer (Accounts Deptt.)
भारतीय मानक ब्यूरो
BUREAU OF INDIAN STANDARDS
उपभोक्ता मामले, खाद्य एवं सार्वजनिक वितरण मंत्रालय
Ministry of Consumer Affairs, Food & Public Distribution
भारत सरकार / Government of India
9, बहादुर शाह ज़फर मार्ग, नई दिल्ली-110002
9, Bahadur Shah Zafar Marg, New Delhi-110002

BUREAU OF INDIAN STANDARDS

SCHEDULES FORMING PART OF INCOME EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

(Amount in Rs.)

SCHEDULE 12-INTEREST EARNED	Current Year	Previous Year
On Saving Account	64,69,249	3,54,48,556
TOTAL	64,69,249	3,54,48,556

(Amount in Rs.)

SCHEDULE 13-OTHER INCOME	Current Year	Previous Year
a) Interest from Conveyance, Computer & House Building Advances	12,14,664	19,68,843
b) CGHS Contribution	97,02,797	89,77,901
c) Licence Fee- Staff Quarters	4,93,177	4,44,421
d) Miscellaneous Income at HQ	45,47,122	10,19,058
e) Miscellaneous Income at ROs/BOs	66,70,356	78,83,903
f) Miscellaneous Income at Laboratories	30,12,841	1,99,065
g) Surplus in GPF Account	1,18,45,369	1,70,24,550
h) Recruitment Receipts	-	78,71,036
i) Rent Income	6,29,810	6,29,810
TOTAL	3,81,16,136	4,60,18,587

Chakraborty

बासंती चक्रवर्ती/BASANTI CHAKRABORTY
अनुभाग अधिकारी (लेखा विभाग)
Section Officer (Accounts Deptt.)
भारतीय मानक ब्यूरो
BUREAU OF INDIAN STANDARDS
उपभोक्ता मामले, खाद्य एवं सार्वजनिक वितरण मंत्रालय
Ministry of Consumer Affairs, Food & Public Distribution
भारत सरकार/Government of India
9, बहादुरशाह जफर मार्ग नई दिल्ली-110002
9, Bahadur Shah Zafar Marg, New Delhi-110002

BUREAU OF INDIAN STANDARDS

SCHEDULES FORMING PART OF INCOME EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

(Amount in Rs.)

	Current Year	Previous Year
SCHEDULE 14 -ESTABLISHMENT EXPENSES		
1. PAY & ALLOWANCES		
a) Pay	1,01,49,75,489	99,91,74,703
b) Allowances and Bonus	57,15,00,747	45,41,34,458
c) Terminal Leave Encashment	9,39,52,773	7,99,51,514
TOTAL(1)	1,68,04,29,009	1,53,32,60,675
2. RETIREMENT BENEFITS		
Employer's Contribution to National Pension Scheme	8,39,86,108	6,23,72,424
TOTAL(2)	8,39,86,108	6,23,72,424
3. WELFARE EXPENSES		
a) Medical Benefits-Employees	4,13,88,320	2,54,43,235
b) Medical Benefits-Pensioners	7,08,28,844	5,83,00,416
c) Staff Welfare	2,95,53,362	2,12,16,012
d) Leave Travel Concession	77,43,276	1,39,24,831
TOTAL(3)	14,95,13,802	11,88,84,494
TOTAL(1+2+3)	1,91,39,28,919	1,71,45,17,593

बासंती चक्रवर्ती/BASANTI CHAKRABORTY
अनुभाग अधिकारी (लेखा विभाग)
Section Officer (Accounts Deptt.)
भारतीय मानक ब्यूरो
BUREAU OF INDIAN STANDARDS
उपभोक्ता मामले, खाद्य एवं सार्वजनिक वितरण मंत्रालय
Ministry of Consumer Affairs, Food & Public Distribution
भारत सरकार/Government of India
9, बहादुरशाह जफर मार्ग, नई दिल्ली-110002
9, Bahadur Shah Zafar Marg, New Delhi-110002

BUREAU OF INDIAN STANDARDS

SCHEDULES FORMING PART OF INCOME EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

(Amount in Rs.)

	Current Year	Previous Year
SCHEDULE 15 -OPERATIONAL AND ADMINISTRATIVE EXPENSES		
1. TRAVELLING EXPENSES		
a) Overseas	1,79,232	15,65,441
b) Domestic	8,07,03,819	4,40,00,061
c) Committee Members	1,40,956	81,393
TOTAL(1)	8,10,24,007	4,56,46,895
2. SUBSCRIPTION TO INTERNATIONAL ORGANISATIONS		
a) International Standards Organization(ISO)	4,52,07,459	4,07,35,128
b) International Electrotechnical Commission(IEC)	1,27,19,555	1,20,42,919
TOTAL(2)	5,79,27,014	5,27,78,047
3. PRINTING		
a) Standards & Notifications	32,47,315	53,71,172
b) Bulletin	63,32,681	21,85,025
TOTAL(3)	95,79,996	75,56,197
4. TESTING & SURVELLIANCE		
a) Testing Charges	22,82,81,620	23,35,24,158
b) Laboratory Consumables and Repair & Maintenance of Laboratory Equipments	3,10,10,919	1,46,89,939
c) Market Samples	2,16,61,065	41,46,348
d) Hiring of Taxies for Inspection Work	2,45,88,740	98,09,462
e) Inspection charges to outside agencies	4,42,58,647	-
e) Freight and Cartage	1,56,40,179	41,96,759
TOTAL(4)	36,54,41,169	26,63,66,666
5. PUBLICITY	6,61,37,452	10,44,92,260
6. OFFICE EXPENSES		
a) Stationery	1,78,35,006	1,42,71,613
b) Postage	52,83,943	47,22,826
c) Telephone	1,07,47,272	99,56,197
d) Recruitment	26,96,549	38,20,872
e) Refund of Recruitment Receipt	15,28,802	-
f) Refreshment and Entertainment	21,43,689	18,74,598
g) Liveries	5,85,106	-
h) Insurance and Bank Charges	34,75,936	40,31,306
i) Miscellaneous	31,46,230	39,11,601
j) Rent and Statutory Taxes	6,12,23,313	4,49,77,936
k) Electricity and Water Charges	5,29,52,528	4,23,03,237
l) Taxi Hiring Charges	1,93,48,547	1,31,87,464
TOTAL(6)	18,09,66,921	14,30,57,650

बासंती चक्रवर्ती/BASANTI CHAKRABORTY
अनुभाग अधिकारी (लेखा विभाग)
Section Officer (Accounts Dept.)
भारतीय मानक ब्यूरो
BUREAU OF INDIAN STANDARDS
उपभोक्ता मामले, खाद्य एवं सार्वजनिक वितरण मंत्रालय
Ministry of Consumer Affairs, Food & Public Distribution
भारत सरकार/Government of India
9, बहादुरशाह ज़फ़र मार्ग, नई दिल्ली-110002
9, Bahadur Shah Zafar Marg, New Delhi-110002

BUREAU OF INDIAN STANDARDS

SCHEDULES FORMING PART OF INCOME EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

(Amount in Rs.)

	Current Year	Previous Year
SCHEDULE 15 -OPERATIONAL AND ADMINISTRATIVE EXPENSES		
7. REPAIRS AND MAINTENANCE		
a) Furniture and Office Equipment	64,97,411	63,12,812
b) Building	6,45,72,977	5,66,32,142
c) Vehicles	7,86,186	5,11,687
TOTAL(7)	7,18,56,574	6,34,56,641
8. CONFERENCES, CONSUMER AWARENESS AND TRAINING PROGRAMME		
a) Conferences, Seminars and Consumer Awareness Programmes	71,48,252	58,61,254
b) Training Expenses in NITS	71,76,663	1,27,80,071
c) Standard Promition Activities	2,86,88,345	-
TOTAL(8)	4,30,13,260	1,86,41,325
9. OTHER EXPENSES		
a) IT Services Expenses	8,45,07,723	6,03,34,892
b) Library Subscription and Expenses	77,590	5,34,989
c) Audit Fees and other Consultancy Charges	79,53,589	68,24,955
d) Legal charges	57,25,592	44,22,471
e) Hiring- Skilled/ Unskilled Manpower and Housekeeping & Security	27,46,53,970	20,23,09,520
f) Hiring of Technical Manpower	6,05,48,374	2,86,08,663
g) Hiring of Consultants and Consultancy Charges	1,07,16,816	1,40,65,860
h) Bad Debts & losses written off	2,81,258	-
i) Quality System Charges	1,36,78,859	88,64,432
j) Staff Training	1,58,55,534	3,21,43,276
k) Hindi Promotional Activities	38,95,255	28,12,957
l) Enforcement outsourcing Expenses	2,33,998	1,59,857
m) CENVAT Credit Expenses/Input Tax Credit foregone	25,31,162	21,04,470
n) Capital Investments (Fixed Assets) Wirtten Off (Net)	-	4,15,995
o) R&D Projects	-	8,50,700
TOTAL(9)	48,06,59,720	36,44,53,037
TOTAL(1 to 9)	1,35,66,06,113	1,06,64,48,718

बासंती चक्रवर्ती / BASANTI CHAKRABORTY
अनुभाग अधिकारी (लेखा विभाग)
Section Officer (Accounts Dept.)
भारतीय मानक ब्यूरो
BUREAU OF INDIAN STANDARDS
उपभोक्ता मामले, खाद्य एवं सार्वजनिक वितरण मंत्रालय
Ministry of Consumer Affairs, Food & Public Distribution
भारत सरकार / Government of India
9, बहादुरशाह जफर मार्ग, नई दिल्ली-110002
9, Bahadur Shah Zafar Marg, New Delhi-110002

BUREAU OF INDIAN STANDARDS

SCHEDULE FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED 31st MARCH 2022

SCHEDULE.16 - SIGNIFICANT ACCOUNTING POLICIES

1. ACCCOUNTING CONVENTION

The Financial Statements are prepared on the basis of historical cost convention, unless otherwise stated and generally on the accrual method of accounting except the Certification Income and the interest due on default investments which are accounted on cash basis.

2. INVENTORIES

The value of Stock of Indian Standards and other publications are not accounted for as a matter of policy. However, the Stock of Paper, Laboratory Consumables, Spares, Stationery and gold are valued at cost.

3. INVESTMENT

3.1 The Investments are usually carried at cost.

3.2 The premium paid on acquisition of permanent investment is amortized on a time proportion basis upto the date of maturity.

4. FIXED ASSET

4.1 Fixed Assets are stated at Cost of acquisition.

4.2 Fixed Assets acquired out of Grants/Assistance from Ministries are capitalized at values stated, by corresponding credit to Corpus/ Capital Fund.

4.3 Fixed Assets received by way of non-monetary grants are capitalized at values stated by corresponding credit to Corpus/Capital Fund.

5. DEPRECIATION

Depreciation is provided on written down value method as per the rates specified in the Income Tax Act 1961.

6. GOVERNMENT GRANTS/ASSISTANCE

6.1 Government Grants/Assistance are accounted on realization basis.

Chakraborty

बासंती चक्रवर्ती / BASANTI CHAKRABORTY
अनुभाग अधिकारी (लेखा विभाग)
Section Officer (Accounts Deptt.)
भारतीय मानक ब्यूरो
BUREAU OF INDIAN STANDARDS
उपभोक्ता मामले, खाद्य एवं सार्वजनिक वितरण मंत्रालय
Ministry of Consumer Affairs, Food & Public Distribution
भारत सरकार / Government of India
9, बहादुर शाह ज़फर मार्ग, नई दिल्ली-110002
9, Bahadur Shah Zafar Marg, New Delhi-110002

6.2 All Government Grants/Assistance from Ministries and their utilization are shown in the Earmarked/Endowment Fund Schedule.

6.3 The Government Grants/Assistance utilized towards Capital Cost of setting of projects and acquisition of Fixed Asset are shown as addition to Corpus/Capital Fund.

7. FOREIGN CURRENCY TRANSACTIONS

7.1 Transactions denominated in Foreign Currency are accounted at the exchange rate prevailing at the date of the transaction.

7.2 Current Liabilities are converted at the exchange rate prevailing as at the end of the year and the relevant gain/loss is transferred to Income & Expenditure Account.

8. PAY & ALLOWANCES

The payments of Pay & Allowances and leave encashment are charged to Income & Expenditure Account on cash basis under Pay and Allowances.

9. RETIREMENT BENEFITS

9.1 Liability towards Pension of retired employees and pension & gratuity of existing employees for past service based on the Actuarial Valuation is accrued and provided in the Pension/Gratuity Liability Fund Account shown under the Schedule - Earmarked/Endowment Fund.

9.2 Based on the Actuarial Valuation Report, Annual Contribution to the Fund is provided in the Income & Expenditure Account with corresponding credit to Pension/Gratuity Liability Fund Account.

9.3 The actual payments of all pensionary benefits and recurring pension during the year are debited to Pension & Gratuity Liability Fund Account.

10. LOANS TO EMPLOYEES

The Interest on House Building, Conveyance and Computer Loan given to employees is accounted on cash basis after the recovery of the principal amount of Loan(s).

11. GPF ACCOUNTS

The surplus/deficit in the GPF Account of employees are treated as income/expense of the Bureau.

Bhakraborty

बासंती चक्रवर्ती/BASANTI CHAKRABORTY
अनुभाग अधिकारी (लेखा विभाग)
Section Officer (Accounts Dept.)
भारतीय मानक ब्यूरो
BUREAU OF INDIAN STANDARDS
उपभोक्ता मामले, खाद्य एवं सार्वजनिक वितरण मंत्रालय
Ministry of Consumer Affairs, Food & Public Distribution
भारत सरकार/Government of India
9, बहादुरशाह ज़फर मार्ग, नई दिल्ली-110002
9, Bahadur Shah Zafar Marg, New Delhi-110002

BUREAU OF INDIAN STANDARDS

SCHEDULE FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED 31st MARCH 2022

SCHEDULE.17–CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS

CONTINGENT LIABILITIES

1.1 Disputed Demands of Service Tax(excluding penalty and interest):- These disputed demands relate to service tax liability on revenue sharing receipts from Hallmarking & Assaying Centers, and Service-tax liability under reverse charge mechanism which has been contested by BIS:

(Amount in lakh)

(i)	Southern Regional Office	94.68
(ii)	Western Regional Office	80.24
(iii)	Patna Branch Office	1.05
(iv)	Hyderabad Branch Office	26.29

1.2 NBCC, the consultant for the Jaipur Building and Training Institute Building NOIDA:- NBCC has claimed payment of Rs. 27.60 lakh and Rs. 17.04 lakh for the works carried out at Jaipur and NITS Noida Buildings respectively. However, physical verification of the work done by the contractor(s) is not yet completed as some corrective actions are yet to be taken by NBCC and the settlement of accounts with them is under progress. As the amount payable is subject to physical verification as per the contract, therefore, these claims have not been taken as Addition to Assets and Liabilities as on 31.03.2022. It had been decided by EC that no payment shall be released to NBCC against these two projects till settlement of the issues in the New Central AC Plant at Headquarter(Ref Note 2.8).

1.3 Suit No. 3016 of 2010 in Hon'ble Bombay High Court:- Contingent Liability of Rs. 73,82.90 lakh alongwith interest may arise due to damages claimed by M/s. National Food Products(India) Pvt. Ltd. from BIS, for the alleged loss suffered by them for the delay in renewal of their license for Packaged Drinking Water.

बासंती चक्रवर्ती/BASANTI CHAKRABORTY
अनुभाग अधिकारी (लेखा विभाग)
Section Officer (Accounts Dept.)
भारतीय मानक ब्यूरो
BUREAU OF INDIAN STANDARDS
उपभोक्ता मामले, खाद्य एवं सार्वजनिक वितरण मंत्रालय
Ministry of Consumer Affairs, Food & Public Distribution
भारत सरकार/Government of India
9, बहादुरशाह ज़फर मार्ग, नई दिल्ली-110002
9, Bahadur Shah Zafar Marg, New Delhi-110002

1.4 **Bank Guarantee:** Bank Guarantee of Rs. 33.34 lakh was drawn in favour of Delhi Metro Rail Corporation for a period of three & half years from 27.07.2020 to 26.01.2024 against 100% margin in the form of Bank FD for the lease accommodation for Central Regional Office.

1.5 **Demand raised by Land & Development Office(L&DO) for temporary regularization of breaches in respect of 1.6 acre plot at Bahadur Shah Zafar Marg, New Delhi** – There is a disputed demand of Rs. 125.76 lakh on account of unauthorized construction and misuse charges for Manak Bhawan by Land & Development Office(L&DO).

2. NOTES ON ACCOUNTS

2.1 **Capital Commitments:** The value of the contract remaining to be executed on Capital Account and not provided for (net of Advances) are given as under:

(Amount in crore)

Sl. No.	Project	Total Estimated Cost	Payment made to CPWD/ Agency	Value of contract remaining to be executed
(i)	Modernization of Manak Bhawan	16.26	16.09	0.17
(ii)	Construction of Building at Raipur	5.89	3.23	2.66
(iii)	Rainwater Harvesting System at BIS HQ	0.36	0.16	0.20
(iv)	Modernization of CL Sahibabad	16.13	6.71	9.42

2.2 **Pension & Gratuity Liability Fund Account (Schedule 2-column 7)**

2.2.1 The Rule 44 of BIS Rules, 2018 provides that BIS shall maintain a Pension & Gratuity Liability Fund which shall be utilized for the payment of pension, gratuity and commuted value of pension. The corpus of the fund shall be on the basis of actuarial valuation and shortfall, if any, shall be made through the appropriation of the surplus from income and expenditure account.

2.2.2 Actuarial Valuation of Pension & Gratuity Liability of BIS was carried out by M/s. Nalin Kapadia, Consultant & Actuaries, registered with SEBI by following the guidelines given in AS-15 of Institute of Chartered Accountants of India and the guidelines of the Actuaries Society of India and the total accrued Pension & Gratuity Liability of BIS as per the report submitted by them works out to Rs. 2065.60 crore as on 31.03.2022 which is as given under:

Chakraborty

बासंती चक्रवर्ती/BASANTI CHAKRABORTY
अनुभाग अधिकारी (लेखा विभाग)
Section Officer (Accounts Deptt.)
भारतीय मानक ब्यूरो
BUREAU OF INDIAN STANDARDS
उपभोक्ता मामले, खाद्य एवं सार्वजनिक वितरण मंत्रालय
Ministry of Consumer Affairs, Food & Public Distribution
भारत सरकार/Government of India
9, बहादुर शाह ज़फ़र मार्ग नई दिल्ली-110002
9, Bahadur Shah Zafar Marg, New Delhi-110002

(Amount in crore)

Sl. No.	Accrued Liability towards	
1.	Accrued pension liability for existing pensioners (Rs. 1365.77 crore) and family pensioners(Rs. 214.35 crore)	1580.12
2.	Accrued Pension Liability of existing employees for their past service	421.85
3.	Accrued Gratuity Liability of existing employees under CCS Pension Rules (Rs. 49.59 crores) and NPS (Rs. 14.04 crores)	63.63
	Total	2065.60

The above liability as per actuarial valuation as on 31.03.2021 amounted to Rs. 1972.01 crore.

2.2.3 The position of the Pension & Gratuity Liability Fund as on 31.03.2022 is given as under:

i) **Opening Balance in the Fund:-** The amount available in the Pension & Gratuity Liability Fund Account as on 01.04.2021 amounted to **Rs. 2044,10,85,868.**

ii) **Interest earned by the Fund:-** The interest earned during 2021-22 on investments of Pension & Gratuity Liability Fund on accrual basis amounted to **Rs. 139,45,70,744** and the same have been credited to **"Pension & Gratuity Liability Fund Account"**(Schedule 2 Column 7).

iii) **Payments made from the Fund:-**The total net payments of pension, commutation and gratuity during 2021-22 amounted to **Rs. 127,42,43,956 {Gross payments Rs. 123,96,40,581 minus receipts** from deputationists etc. **Rs.28,541 plus Rs. 3,46,31,916 (expenses towards amortization of premium paid on investment amounting to Rs. 3,45,82,720 & Rs. 49,196 towards Bank Charges)}** This has been debited to **'Pension & Gratuity Liability Fund Account'** {Schedule 2, column 7}.

iv) **Shortfall in the Fund provided from Income & Expenditure Account:-** As a result of the transactions given at Sl. No. (ii) and (iii) above, the balance in the Pension & Gratuity Liability Fund A/C as on 31.03.2022 worked out to Rs. 2056,14,12,656 against **actuarial valuation** of Rs. **20,65,59,62,777.** Since there was a shortfall of Rs.9,45,50,121 in the Pension

बासंती चक्रवर्ती / BASANTI CHAKRABORTY
अनुभाग अधिकारी (लेखा विभाग)
Section Officer (Accounts Dept.)
भारतीय मानक ब्यूरो
BUREAU OF INDIAN STANDARDS
उपभोक्ता मामले, खाद्य एवं सार्वजनिक वितरण मंत्रालय
Ministry of Consumer Affairs, Food & Public Distribution
भारत सरकार / Government of India
9, बहादुर शाह ज़फ़र मार्ग, नई दिल्ली-110002
9, Bahadur Shah Zafar Marg, New Delhi-110002

& Gratuity Liability Fund Account, therefore, it has been charged to the Income & Expenditure Account as "Contribution towards shortfall in Pension & Gratuity Liability Fund Account" and credited to "Pension & Gratuity Liability Fund Account" (Schedule 2, column 7).

v) **Closing balance in the Fund:-** As a result of above transactions, the balance in the **Pension & Gratuity Liability Fund A/C as on 31.03.2022 amounts to Rs. 20,65,59,62,777**(Schedule 2, column 7).

2.3 **National Pension Scheme Fund:-** The National Pension Scheme(NPS) is applicable to all employees who joined BIS after 01.01.2004. The employees' contribution and BIS contribution in respect of those who are enrolled with the Regulator are remitted to PFDRA on monthly basis. However the employees contribution and BIS contribution in respect of employees who are yet to be enrolled with the Regulator is kept with BIS under NPS Fund Account and is invested by BIS. The interest on such contributions is calculated at the rate equivalent to the interest rate of GPF and credited to respective accounts. The balance in the NPS Fund with BIS as on 31.03.2022 amounted to **Rs. 105,32,619** (Schedule 2, column 6).

2.4 **Investment of BIS Funds**

2.4.1 **Investments of Corpus/Capital Fund:** The total Investments of BIS Corpus/Capital Fund & NPS as on 31.03.2022 amounted to **Rs. 235585.97 lakh**(shown under schedule 5 & Schedule 18) which represents various funds as under:

(Amount in lakh)

	Funds against which the Investment is represented	Investment in Fixed Deposits of PSU Bank	Investment in Govt. Securities including premium paid	Total Investment
i)	Corpus/ Capital Fund	23928.02	211552.63	235480.65
ii)	National Pension Scheme Fund	105.32	-	105.32
	Total Investment	**24033.34**	**211552.63**	**235585.97**

बासंती चक्रबर्ती/BASANTI CHAKRABORTY
अनुभाग अधिकारी (लेखा विभाग)
Section Officer (Accounts Dept.)
भारतीय मानक ब्यूरो
BUREAU OF INDIAN STANDARDS
उपभोक्ता मामले, खाद्य एवं सार्वजनिक वितरण मंत्रालय
Ministry of Consumer Affairs, Food & Public Distribution
भारत सरकार/Government of India
9, बहादुर शाह ज़फ़र मार्ग, नई दिल्ली-110002
9, Bahadur Shah Zafar Marg, New Delhi-110002

2.4.2 **The investments of Pension & Gratuity Liability Fund:** The total Investments of Pension & Gratuity Liability Fund as on 31.03.2022 amounted to **Rs. 204555.17 lakh**(shown under schedule 5 & Schedule 18):

(Amount in lakh)

	Funds against which the Investment is represented	Investment in Bonds	Investment in Govt. Securities including premium paid	Total Investment
	Pension & Gratuity Liability Fund	1700.00	202855.17	204555.17

2.4.3 **BIS had made investment of Rs. 200.00 lakh in the bonds of U.P. Cooperative & Spinning Mills Federation Ltd. (UPCSMFL),** an undertaking of Uttar Pradesh Government on 17.12.1998 @ 16% per annum. UPCSMFL had defaulted in the payment of interest and principal on maturity dates. The maturity of principal was due on 30.04.2003(33%), 30.10.2003(33%) and 30.04.2004(34%). The interest is under default since 01.05.2000 which amounts to Rs. 128.00 lakh till date of maturity at coupon rate. BIS had filed a case through Petition No. 451/2002 before the Hon'ble National Consumer Disputes Redressal Commission (NCDRC). The Hon'ble NCDRC pronounced its judgement on 01.02.2016 and ordered the opposite party No. 01(UPCSMFL) & opposite party No. 02(Government of Uttar Pradesh, the guarantor) to pay a sum of Rs. 200 lakh jointly and severally to BIS alongwith the interest @ 9% only from 01.05.2000 till the date of realization. A Caveat Petition has also been filed by BIS in the Hon'ble Supreme Court on 03.03.2016.

The UPCSMFL filed the Review Petitions No. 48/2017 & 138/2017 praying the Hon'ble NCDRC to recall and set aside order dated 01 February 2016 passed by this Hon'ble Court in Original Petition No. 451/2002, order 01 February 2016 passed by this Hon'ble Court in Original Petition No. 451/2002. The Review Petitions were dismissed by Hon'ble NCDRC and issued notices to all respondents/Judgement Debtors and to the official Liquidator.

The case was listed on 04-07-2019, 16-09-2019, 27-11-2019, 06-03-2020, 08-07-2020 for appearance of Opposite Parties.

On 08 July 2020, M/s. Uttar Pradesh Co-operative Spinning Mills Federation Ltd (UPCSMFL), vide its letter no: 107/SMF/2021-22 in connection with the Execution Petition No: 43/2016 in Original Petition No: 451/2002 filed by the

बासंती चक्रवर्ती/BASANTI CHAKRABORTY
अनुभाग अधिकारी (लेखा विभाग)
Section Officer (Accounts Deptt.)
भारतीय मानक ब्यूरो
BUREAU OF INDIAN STANDARDS
उपभोक्ता मामले, खाद्य एवं सार्वजनिक वितरण मंत्रालय
Ministry of Consumer Affairs, Food & Public Distribution
भारत सरकार/Government of India
9, बहादुरशाह ज़फ़र मार्ग, नई दिल्ली-110002
9, Bahadur Shah Zafar Marg, New Delhi-110002

Bureau, again proposed One time settlement (OTS). After consulting the Counsel, who has been handing this case on behalf of the Bureau, a reply was sent on 17 August 2020 to the Secretary/ General Manager, M/s. Uttar Pradesh Co-operative Spinning Mills Federation Ltd., Kanpur, clearly intimating them that their proposal was not accepted by the Bureau. Through the letter dated 17 August 2020, M/s. Uttar Pradesh Co-operative Spinning Mills Federation Ltd., was requested to make full payment to the Bureau of Indian Standards in terms of judgment dated 01 February 2016 of Hon'ble NCDRC.

The Secretary/ General Manager of M/s. Uttar Pradesh Co-operative Spinning Mills Federation Ltd., Kanpur, has not sent any reply to the letter dated 17 August 2020 of the Bureau, till date.

The Execution Petition was listed on 21 October 2021. The Miscellaneous Application No.5/2019 in the Execution Petition was listed for hearing on 17 November 2021, which was declared infructuous by the bench and the Execution Petition No. 43/2016 was listed for final hearing on 12 January and thereafter on 12 January 2022 the matters were not taken up by the bench and it was notified by the Hon'ble Commission that the matters will be listed in due course.

2.5 **Plan Scheme for setting up of Gold Hall Marking/Assaying Centres in India with central assistance:** This scheme is being operated by BIS on behalf of the Ministry of Consumer Affairs, Food & Public Distribution, Department of Consumer Affairs, Govt. of India. The Department of Consumer Affairs vide its letter No. 8/2/2004-BIS dated 30.09.2005 had conveyed the sanction to the Scheme for setting up of Gold Hall Marking/Assaying Centres in India with central assistance. The unspent balance under the Scheme as on 31.03.2022 amounted to **Rs. 85,60,311** which has been carried over to 2022-23. (Schedule 2, column 1).

2.6 **Plan Schemes of Govt. of India- "National System for Standardization(NSS) – Strengthening Standardization at National & International Level "** (Schedule 2, column 2): The position of funds received, funds spent by BIS during 2021-22 and the unspent balance as on 31.03.2022 under the two schemes that are being implemented by BIS on behalf of the Ministry of Consumer Affairs, Food & Public Distribution, Department of Consumer Affairs, Government of India is given as under:

Bhakrabarti

बासंती चक्रवर्ती/BASANTI CHAKRABORTY
अनुभाग अधिकारी (लेखा विभाग)
Section Officer (Accounts Dept.)
भारतीय मानक ब्यूरो
BUREAU OF INDIAN STANDARDS
उपभोक्ता मामले, खाद्य एवं सार्वजनिक वितरण मंत्रालय
Ministry of Consumer Affairs, Food & Public Distribution
भारत सरकार/Government of India
9, बहादुर शाह जफर मार्ग, नई दिल्ली-110002
9, Bahadur Shah Zafar Marg, New Delhi-110002

(Amount in Rupee)

Sl. No.	Scheme/Particulars	NSS-Strengthening Standardization at National and International Level	Consumer Education and Training, HRD and Capacity Building
(i)	Balance as on 01.04.2021	52,99,555	(23,44,055)
(ii)	Funds received from DoCA in 2021-22		-
(iii)(a)	Interest earned credited to Scheme A/c		1440
(iii)(b)	Interest earned to be refunded	61957	
iii(c)	Other Receipts	-	-
(iv)	Total {(i) + (ii) + (iii)}	53,61,512	(23,42,615)
(v)	Expenditure in 2021-22		
(a)	Capital	-	
(b)	Revenue		
(c)	Interest refunded/to be refunded to DoCA	61,957	
d)	Grant refunded to DoCA	52,99,555	
	Total Expenditure in 2021-22 v{(a)+(b)+(c)}	53,61,512	
(vi)	Balance as on 31.03.2022 {(iv) – (v)} {as per Schedule 2,column 2}	-	-
(vii)	Funds Available as on 31.03.2022	-	(23,42,615)**

*The amount spent in excess of the funds available has been reflected as Accounts Recoverable from DoCA GOI [Refer Schedule 7(A) Item 2c(ii).

2.7 **Consumer Awareness & Protection Fund-Fines & Penalties:** A fund namely "Consumer awareness & Protection Fund-Fines & Penalties" has been created by BIS and all the fines and penalties received have been credited to this fund. As per Section 20 of BIS Act, 2016, the fines received shall be used for consumer awareness, consumer protection & promotion of quality of goods, articles, processes, systems or services in the country. Accordingly, the expenses incurred during the year towards consumer awareness programmes have been debited to the fund to the extent of the balance of **Rs. 36,45,150** available in the fund.

बासंती चक्रवर्ती/BASANTI CHAKRABORTY
अनुभाग अधिकारी (लेखा विभाग)
Section Officer (Accounts Deptt.)
भारतीय मानक ब्यूरो
BUREAU OF INDIAN STANDARDS
उपभोक्ता मामले, खाद्य एवं सार्वजनिक वितरण मंत्रालय
Ministry of Consumer Affairs, Food & Public Distribution
भारत सरकार / Government of India
9, बहादुर शाह ज़फ़र मार्ग, नई दिल्ली-110002
9, Bahadur Shah Zafar Marg, New Delhi- 110002

2.8 **New Central AC Plant for Manak Bhawan Building by NBCC** - The project of Installation of New Central AC Plant for Manak Bhawan at HQ was initiated in the year 2003-04. National Building Construction Corporation (NBCC) was appointed as Project Management Consultant(PMC) for the project. The payment of Rs. 86.07 lakh was made to NBCC. However, the project was stopped in June 2006. The settlement of Account could not be made due to dispute regarding the manner of calculation of consultancy charges payable to NBCC. It was, therefore, decided that no payment shall be released to NBCC against other projects namely Construction of JPBO Building and NITS Noida till the settlement of accounts with NBCC towards this project. The payments of **Rs. 84,38,368** made upto 2008-09 under this project have been shown as Capital work-in-progress in the Schedule of Fixed Assets[Schedule 4]. Executive Committee(EC) in its 79th meeting held on 27 March 2008 had decided to close the contract and agreement with NBCC and also approved the project related to air conditioning of both Manak Bhawan & Manakalaya, and related civil and electrical works to be undertaken through CPWD. This Project by CPWD has been executed and the AC plant is in operation.

2.9 **Advance paid to IIT Bombay for Hallmarking Digitization Solution** :_An agreement was signed with IIT Mumbai on 06.08.2019 for Hallmarking Digitization Solution for BIS at total cost of Rs. 7423.25 lakh. An advance of Rs. 1483.88 lakh was paid by BIS to IIT Mumbai on 20.08.2019 as per the agreement(refer Schedule 7(B) Item 2(a)(i). However, later on, it was decided to discontinue the said project with IIT Mumbai and a notice of 90 days for termination of agreement was sent to IIT Mumbai on 28.02.2020 in terms of para 16 and para 24 of the agreement. An amount of Rs. 864.01 lakh was received back from IIT Bombay on 15.10.2020. The matter is being followed up with IIT Bombay and they have been requested to refund the balance amount.

2.10 **Capital Expenditure out of BIS Funds:**

2.10.1 The capital expenditure out of BIS Funds (including adjustment of advances/Capital WIP) during 2021-22 amounted to **Rs. 4750.96 lakh** as under (Refer Schedule 4):

(Amount in lakh)

Addition to Fixed Assets	2021-22
Building	1267.69
Furniture	495.50
Office Equipments	253.31
Computers & Softwares	391.27
Plant, Machinery & Equipment-Lab Equipment	2338.34
Library Books	4.85
Total	**4750.96**

बसंती चक्रवर्ती/BASANTI CHAKRABORTY
अनुभाग अधिकारी (लेखा विभाग)
Section Officer (Accounts Deptt.)
भारतीय मानक ब्यूरो
BUREAU OF INDIAN STANDARDS
उपभोक्ता मामले, खाद्य एवं सार्वजनिक वितरण मंत्रालय
Ministry of Consumer Affairs, Food & Public Distribution
भारत सरकार/Government of India
9, बहादुरशाह जफर मार्ग, नई दिल्ली-110002
9, Bahadur Shah Zafar Marg, New Delhi-110002

2.10.2 **Capital Work-in-Progress:** The Capital work-in-progress reflected under Fixed Assets Schedule(Schedule 4) includes various building projects and Air-Conditioning project at HQ. The project-wise amount of capital work-in-progress reflected in Schedule 4 is given in the following table:

(Amount in lakh)

Sl. No.	Project	Capital work in progress as on 31.03.2022
(i)	Modernization of HQ Building	1619.89
(ii)	Construction of BIS Bangalore Office Building	387.03
(iii)	Construction of Raipur Office Building	525.72
(iv)	Computer software under development	320.39
(v)	Construction of Chandigarh Regional Office Building	98.85
(vi)	Central AC Plant (through NBCC-discontinued) (please refer note 2.8)	84.39
(vii)	Modernization of Northern Region Laboratory	2.84
(viii	Construction of new building at Lucknow	1.63
(ix)	Modernization of Eastern Region Office Building	352.27
(x)	Modernization of Central Laboratory	295.13
	Total	**3688.14**

The expenditure incurred on above projects could not be capitalized as on 31.03.2022 in the absence of completion certificate and category-wise & item-wise from the executing agencies. Therefore, depreciation on these works could not be provided.

2.11 **Surplus in General Provident Fund Accounts:** There was a surplus (i.e. excess of income over expenditure) of **Rs. 1,18,45,369** in BIS Employees General Provident Fund Accounts during 2021-22. This surplus is due to higher yield earned by BIS on investments of GPF as compared to the interest credited to subscribers Accounts. This has been treated as income of the Bureau as per the Accounting Policy [Schedule 13 Item (g)].

Chakraborty

बासंती चक्रवर्ती/BASANTI CHAKRABORTY
अनुभाग अधिकारी (लेखा विभाग)
Section Officer (Accounts Dept.)
भारतीय मानक ब्यूरो
BUREAU OF INDIAN STANDARDS
उपभोक्ता मामले, खाद्य एवं सार्वजनिक वितरण मंत्रालय
Ministry of Consumer Affairs, Food & Public Distribution
भारत सरकार/Government of India
9, बहादुर शाह जफर मार्ग, नई दिल्ली-110002
9, Bahadur Shah Zafar Marg, New Delhi-110002

2.12 **Income-Tax Exemption:**

2.12.1 Central Board of Direct Taxes(CBDT), Department of Revenue, Ministry of Finance, Govt. of India, vide its Notification No. 88/2014 dated 23.12.2014 and 111/2016 dated 01.12.2016 had notified BIS under Section 10 (46) of Income-tax Act, 1961 for the Assessment Years 2012-13 to 2016-17 and 2017-18 to 2021-22 respectively.

The CBDT vide notification No. 142/2021 dated 31.12.2021 has further notified BIS under this section for the Assessment Years 2022-23 to 2026-27. As a result of this notification of CBDT, the income of BIS is not taxable till Assessment Year 2026-27. BIS has also applied for permanent Income tax Exemption to CBDT.

2.12.2 Prior to Assessment Year 2012-13, Income-tax Exemption was granted to BIS under section 10(23)(c)(iv) which was withdrawn by DG:IT(E) vide order dated 24.02.2012 from Assessment Year 2009-10 and onwards. This was restored by DG:IT(E) vide order dated 04.12.2012 in compliance with the order of Hon'ble High Court of Delhi. Therefore, the tax exemption of BIS under section 10(23)(c)(iv) of Income Tax Act is also available for Assessment Years 2009-10 to 2011-12. The DG IT(E) had filed SLP in Hon'ble Supreme Court under Article 136 of the Constitution of India against allowing the Writ Petition of BIS by the Hon'ble High Court of Delhi. The SLP filed by DG:IT(E) has been converted into Civil Appeal which is pending in the Hon'ble Supreme Court. The counter affidavit was filed in Hon'ble Supreme Court in January 2021.

2.13 <u>Regrouping:-</u>

(i) The rent income were being reflected in Schedule 10 – Income from Investment - Schedule 10. During Audit of Accounts of BIS for the financial year 2020-21, Statutory Audit had given an observation that the rental income should be shown under the Other Income Schedule 13. Accordingly, the previous year figures have been re-grouped to make them comparable with current year groups and figures. However, the grand total of the Balance Sheet in the previous year's Accounts and Current year's Accounts remains the same.

As a result of above re-grouping, the sum total of the following Schedules in the previous year's figures have changed as under:

(Amount in Rupee)

Schedule of Balance Sheet	Total in the Previous Year's Accounts	Total in Current Year's Accounts	Increase/Decrease
Income from Investment - Schedule 10	87,59,66,865	87,53,37,055	(-)6,29,810
Other Income -Schedule 13	4,53,88,777	4,60,18,587	(+)6,29,810

Chakraborty
बासंती चक्रवर्ती/BASANTI CHAKRABORTY
अनुभाग अधिकारी (लेखा विभाग)
Section Officer (Accounts Deptt.)
भारतीय मानक ब्यूरो
BUREAU OF INDIAN STANDARDS
उपभोक्ता मामले, खाद्य एवं सार्वजनिक वितरण मंत्रालय
Ministry of Consumer Affairs, Food & Public Distribution
भारत सरकार/Government of India
9, बहादुरशाह ज़फर मार्ग, नई दिल्ली-110002
9, Bahadur Shah Zafar Marg, New Delhi-110002

2.14 The Annual Accounts have been prepared in the Uniform Formats of Accounts prescribed by the Ministry of Finance.

2.15 Figures in Final Accounts have been rounded off to the nearest rupee.

बासंती चक्रवर्ती/BASANTI CHAKRABORTY
अनुभाग अधिकारी (लेखा विभाग)
Section Officer (Accounts Deptt.)
भारतीय मानक ब्यूरो
BUREAU OF INDIAN STANDARDS
उपभोक्ता मामले, खाद्य एवं सार्वजनिक वितरण मंत्रालय
Ministry of Consumer Affairs, Food & Public Distribution
भारत सरकार/Government of India
9, बहादुरशाह ज़फ़र मार्ग नई दिल्ली-110002
9, Bahadur Shah Zafar Marg, New Delhi-110002

BUREAU OF INDIAN STANDARDS

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED 31 MARCH 2022

DETAILS OF INVESTMENT AS ON 31ST MARCH 2022

SCHEDULE 18: INVESTMENT

(Amount in Lakh)

Sl.	Name of Institution		Investment at	Indicative
1	INVESTMENT OF BIS FUNDS(PENSION & GRATUITY LIABILITY FUND)			
1.1	Investment with PSUs & Financial			
1.1.1	U.P. Co-operative Spinning Mills Federation		200.00	200.00
1.1.2	Power Finance Corporation Ltd.		1500.00	1491.75
	TOTAL (1.1)		1700.00	1691.75
1.2	Government of India Securities - Quoted			
	Face Value	196785.09		
	Premium (Net of amortization)	6070.08	202855.17	196773.18
	TOTAL (1.2)		202855.17	196773.18
	TOTAL 1(Refer Schedule 17 Item 2.4.1)		204555.17	198464.93
2	INVESTMENT OF CAPITAL/CORPUS FUND			
2.1	Investment with Banks in Fixed Deposits			
2.1.1	Canara Bank		2233.34	2233.34
2.1.2	Bank of Baroda		15600.00	15600.00
2.1.3	Union Bank of India		6200.00	6200.00
	TOTAL (2.1)		24033.34	24033.34
2.2	Government of India Securities - Quoted			
	Face Value	207179.18		
	Premium (Net of amortization)	4373.45	211552.63	209051.97
	TOTAL (Refer Schedule 17 Item 2.4.2)		211552.63	209051.97
	TOTAL (2)		235585.97	233085.31
	TOTAL (1+2)		440141.14	431550.24
	TOTAL INVESTMENT OF Rs.440141.14			
a)	Pension & Gratuity Liability Fund Account:		204555.17	
	Under Schedule 5 (Item 1)			
b)	Corpus/Capital Fund		235480.64	
	under Schedule 6 (Item 1)			
c)	National Pension Scheme Fund		105.33	
	Under Schedule 5, (Item 2)			
	Total Investments of Funds		440141.14	
3	INVESTMENT OF EMPLOYEES FUND			
3.1	General Provident Fund((see Schedule 5,			
3.1.1	Government of India Securities - Quoted		2478.52	2636.12
3.1.2	State Government Securities - Quoted		4653.77	4773.16
3.1.3	Special Deposits with RBI		3127.09	3127.09
3.1.4	Debentures and Bonds of PSUs & Financial		2476.58	2676.55
3.1.5	Equities and related investment-Mutual Funds -		375.00	614.58
3.1.6	Fixed Deposits with Banks		776.00	776.00
	TOTAL(3)		13886.96	14603.50
	GRAND TOTAL(1+2+3)		454028.10	446153.74

NOTE* *Market Value of investments have been made available by BIS Fund Manager M/s. IDBI Capital*

The aggregate quoted investment	425891.67	(Market value 418017.31)
The aggregate unquoted investment (including fixed deposits)	28136.43	
Total Investment	454028.10	

बासंती चक्रवर्ती/BASANTI CHAKRABORTY
अनुभाग अधिकारी (लेखा विभाग)
Section Officer (Accounts Dept.)
भारतीय मानक ब्यूरो
BUREAU OF INDIAN STANDARDS
उपभोक्ता मामले, खाद्य एवं सार्वजनिक वितरण मंत्रालय
Ministry of Consumer Affairs, Food & Public Distribution
भारत सरकार/Government of India
9, बहादुर शाह ज़फर मार्ग, नई दिल्ली-110002
9, Bahadur Shah Zafar Marg, New Delhi-110002

RECEIPTS & PAYMENTS ACCOUNT

A. RECEIPTS & PAYMENTS ACCOUNT OF BUREAU OF INDIAN STANDARDS FOR THE YEAR 2021-22

RECEIPTS			PAYMENTS		
PARTICULARS	Current Year	Previous Year	PARTICULARS	Current Year	Previous Year
I. Opening Balance			I. Establishment and Operational & Administrative Expenses	2,88,99,17,106	2,51,75,24,542
- Cash and Imprest	2,34,990	2,91,576			
- Bank	28,99,76,513	23,92,86,959	II. Payments made against Funds for various Projects		
			a) Scheme for setting up of Hall Marking Centres	84,95,623	47,97,666
II. Grants received from Govt. of India	-	1,00,00,000	b) Quality Infrastructure for Consumer Protection	55,44,073	5,28,663
III. Interest received on Investments	1,27,66,35,581	2,88,52,37,153	III. Investments and Deposits made (Net)	5,27,42,88,000	5,89,12,57,575
IV. Income under Earmarked/ Plan Funds	1,39,98,23,516	5,86,928	IV. Expenditure on Fixed Assets	37,05,82,979	19,66,15,055
V. Interest received- Saving Bank Accounts	64,69,249	3,54,48,556	V. Other Payments		
			a) Current Assets, Current Liabilities and Inter Accounts	6,35,24,95,616	5,40,77,54,589
VI. Income from Services, Sales and Misc			b) Pension/Gratuity Liability Fund	1,18,88,19,644	1,11,96,08,216
a) Certification Income	7,53,97,88,249	6,72,41,04,788	c) Benevolent Fund	56,83,531	1,00,006
b) Sale of Standards	8,07,71,183	6,20,85,684			
c) Others	5,58,50,913	8,25,80,347	VI Closing Balance		
			- Cash and Imprest	3,28,128	2,34,990
IX. Other Receipts			- Bank	33,33,76,148	28,99,76,513
a) Current Assets, Current Liabilities and Inter Accoun	4,42,46,39,761	4,26,47,47,440			
b) Pension & Gratuity Liability Fund	1,35,19,72,619	1,12,14,24,594			
c) Benevolent Fund	33,68,274	26,03,790			
TOTAL	16,42,95,30,848	15,42,83,97,815	TOTAL	16,42,95,30,848	15,42,83,97,815

B. RECEIPTS & PAYMENTS ACCOUNT OF GENERAL PROVIDENT FUND FOR THE YEAR 2021-22

	Current Year	Previous Year		Current Year	Previous Year
I. Opening Bank Balance	36,63,356	7,91,066	I. Withdrawals & Final Payments	40,80,88,743	28,77,63,879
II. Interest Received on Investments	19,70,89,543	13,24,36,926	II. Advances to employees	28,54,325	21,67,000
III. Employees' Subscriptions	12,28,05,586	21,32,28,445	III. Death Linked Insurance	7,27,042	1,20,000
IV. Refund of advances	21,44,752	35,98,785	IV. Investments and Deposits made(net)	12,83,79,684	17,44,41,020
V. Other Receipts - Current Assets	30,76,46,000	11,78,45,000	V. Other Payments		
			a) Current Liabilities	8,68,29,953	-
VI. Interest received- Saving Bank Accounts	2,80,755	2,56,743	b) Bank Charges	18,699	1,711
			VI. Closing Bank Balance	67,31,546	36,63,356
TOTAL	63,36,29,992	46,81,56,966	TOTAL	63,36,29,992	46,81,56,966

बासंती चक्रवर्ती / BASANTI CHAKRABORTY
अनुभाग अधिकारी (लेखा विभाग)
Section Officer (Accounts Dept.)
भारतीय मानक ब्यूरो
BUREAU OF INDIAN STANDARDS
उपभोक्ता मामले, खाद्य एवं सार्वजनिक वितरण मंत्रालय
Ministry of Consumer Affairs, Food & Public Distribution
भारत सरकार / Government of India
9, बहादुर शाह ज़फर मार्ग, नई दिल्ली-110002
9, Bahadur Shah Zafar Marg, New Delhi-110002

ANNEXURE-B

CHECK LIST FOR INTERNAL AUDIT FOR ROs/ BOs/ Labs/ NITS

A. Compliance Report of Previous observations raised in the Internal Audit (persisting irregularities only) :-

S No.	Observations (As per last Internal Audit Report)	Action Taken By The Management
1		
2		
3		
4		

B. Important Observations arising out of current year audit requiring corrective action:-

I. Accounting & Other Related Aspects

1. Verification and Accounting of Expenses and Income -

S. No.	Particulars	Observations	Management Remarks
a)	Whether the supporting documents are available with Bank Payment Voucher(s)		
b)	Whether the supporting documents are available with Journal Voucher(s)		
c)	Whether the vouchers are serial numbered and properly authorized		
d)	Verify the authenticity of expenditure with the relevant documents, budget and as per Gem/GFR		
e)	Whether all receipts are accounted for in the books of		

S. No.	Particulars	Observations	Management Remarks
	accounts.		
f)	Whether expenditure and income are accounted for properly under prescribed head of account. Whether there are cases where the expenditure is booked under other heads/Wrong heads.		
g)	Verify whether MIS reports are being prepared correctly and send to HQs on due dates		

2. **Accounting Principle and Methods :-**

S. No.	Particulars	Observations	Management Remarks
a)	Whether accounting guidelines issued by BIS HQ has been followed in due spirit or not		
b)	Deviations, if any.		

3. **Management of Cash for payment and receipts, Cash Book & Bank Book, Maintenance of records, Bank reconciliation, etc.**

S. No.	Particulars	Observations	Management Remarks
a)	Whether cash balance physically verified with the books of accounts. Note the deviations, if any.		
b)	Whether cash received by the office, deposited in the		

S. No.	Particulars	Observations	Management Remarks
	bank on same day or by next working day.		
c)	Whether the payment to outsider are being made by Cheque/ NEFT/RTGS/ ECS. Note the deviations, if any.		
d)	Whether fidelity insurance cover available. List out the case where cash balance exceeded the fidelity insurance limit.		
e)	Whether Drafts/Cheques received are being properly deposited in the bank on the very next day.		
f)	Whether Bank Reconciliation Statement (BRS) is being prepared on monthly basis and there is any long outstanding items in BRS.		
g)	Whether surplus fund has been sent to HQ on every Monday after retaining their estimating expenditure needs for the week.		

4. **Accounting of JVs/Issue of Debit, Credit Advices and Reconciliation of Inter-Office Accounts, Current Assets and Liabilities Account.**

S. No.	Particulars	Observations	Management Remarks

Accounting of JVs/Issue of debit, credit Advices			
a)	Whether JVs, debit/credit advices have been properly accounted for in the Accounts Books		

5. **<u>Sundry Debtors</u>**

S. No.	Particulars	Observations	Management Remarks
a)	List out the advances/debtors pending for long time and ascertain the reasons		
b)	Make an extract of Sundry Debtors age-wise and ascertain the reason for its pendency.		
c)	Whether the office has made proper effort to recover the amount.		
d)	As per Delegation of Power, irrecoverable outstanding debtors /Certification dues: • Upto ` 10,000/- can be write-off by Heads • Upto ` 50,000/- by DDGs concerned, • Beyond ` 50,000/- by DG:BIS subject to report to Executive Committee. Whether the Concerned Head has reviewed the		

S. No.	Particulars	Observations	Management Remarks
	debtors and written-off the irrecoverable debtors upto ` 10,000/- each and put up proposals to DDGs upto ` 50,000/- and then to DG:BIS .		

6. <u>Sundry Creditors</u>

S. No.	Particulars	Observations	Management Remarks
a)	List out the Sundry Creditors pending for long time and ascertain the reason.		
b)	If Sundry Creditors, are outstanding for more than 3 years, than whether the same have been transferred to Miscellaneous Receipt Account with corresponding entries in Register to be maintained for this purpose.		
c)	Whether efforts are being made for early settlement of old outstanding entries.		

7. <u>Inter Office Reconciliations/ Balance Confirmation:-</u>

S. No.	Particulars	Observations	Management Remarks
a)	Whether inter office confirmation obtained from HQ/ROs/BOs at regular		

S. No.	Particulars	Observations	Management Remarks
	intervals		
b)	In case of difference in balances, Whether rectification entries have been accounted for in the books of accounts		

8. **Verification of Certification Fees in Test Check Basis:-**

S. No.	Particulars	Observations	Management Remarks
a)	Whether Marking Fee (M.F.) is received regularly. In case where there receipt of M.F. has been approved to be received on quarterly basis, whether it is being received every quarter		
b)	Whether the prescribed procedure adopted for regular collection of marking fee has been followed or not.		
c)	In case marking fee is recoverable on the basis of production. It is desired that calculation of 40 cases may be done on "test check" basis and deviation if any may be reported.		

9. **Verification of Hall Marking:**

S. No.	Particulars	Observations	Management Remarks
a)	Whether fee on sharing basis is received regularly		

S. No.	Particulars	Observations	Management Remarks
	from Hallmarking Centers on bi-monthly basis. If not, whether penalty clause for the delayed payment has been imposed or not		
b)	Whether the prescribed procedure adopted for regular collection of hallmarking fee has been followed or not.		
c)	Whether the reconciliation of hallmarking done by hall marking centers as indicated in the declaration, is being done with the balance sheet.		

10. <u>Verification of Sale of Standards</u>:

S. No.	Particulars	Observations	Management Remarks
a)	Ensure that the price charged for the standards are correct and verify the daily sales statement with cash memo`		
b)	Verify the stock register with the cash memo on test basis.		
c)	Print outs shall be made only where hard copies of the specific standards is		

S. No.	Particulars	Observations	Management Remarks
	not available. Make a test from stock register		

11. <u>Verification of Training Institute</u>:

S. No.	Particulars	Observations	Management Remarks
a)	Ensure that the income received on account of training programs have been recorded or not		
b)	Verify that all efforts being made for timely receipt of Income.		
c)	In case of in-house programs, whether the recording of the same is being done under "Staff Training", if not then reason for such deviation.		

12. <u>Verification of Income of Laboratories</u>:

S. No.	Particulars	Observations	Management Remarks
a)	Ensure that the income received on account of testing activity have been properly recorded or not		
b)	Verify that all efforts being made for timely receipt of Income.		
c)	Verify that the income earned on account of Sale of scrap etc., have been		

S. No.	Particulars	Observations	Management Remarks
	recorded appropriately. Deviation if any, may be recorded		

II. Statutory Compliances:-

A. GOODS AND SERVICES TAX (GST)

S. No.	Particulars	Observations	Management Remarks
a.	Whether GST has been deposited with the Department by the prescribed dates.		
b.	Whether return has been filed with the Department within prescribed period.		
c.	Whether INPUT TAX CREDIT has been adjusted correctly and timely.		
d.	Whether the ROs/ BOs/ NITS/ Labs has any demand from the Goods & Services Tax Department and any litigation is pending. If yes whether proper follow-up has been made to resolve the same		
e.	Deviations, if any		

B. TDS (excluding TDS on Salary)

S. No.	Particulars	Observations	Management Remarks
a.	Whether TDS has been properly deducted at		

S. No.	Particulars	Observations	Management Remarks
	prescribed rate.		
b.	Whether TDS amount remitted to the Income Tax Department by due date.		
c.	Is there any case where either TDS has not been deducted or deducted at lower rate.		
d.	In case where TDS has not been deducted, whether the certificate from the organization has been obtained	.	
e.	Whether TDS returns are filed in time.		
f.	Correctness of TDS certificate and whether it has been issued within the prescribed time.		
g.	Other Observation.		

C. PROFESSIONAL TAX

S. No.	Particulars	Observations	Management Remarks
a.	Whether timely payment of the Professional Taxes have been paid by the ROs/BOs to the concerned authority.		
b.	Whether timely return of Professional Tax has been made by the ROs/BOs to the concerned authority.		
c.	Whether intimation regarding the recovery of		

S. No.	Particulars	Observations	Management Remarks
	the Professional Tax along with the employee-wise detail has been send to HQ.		
d.	Deviations, if any		

III. <u>Preparation of Annual financial statements and schedules thereof:-</u>

S. No.	Particulars	Observations	Management Remarks
a.	Whether the Accounting work has been outsourced. If so, details of work outsourced and responsibility is to be ascertained.	.	
b.	Whether the Trial Balance entries verified by the professional deployed and counter signature has been obtained for authenticity.		
d.	Whether the procedure for consolidation of all branches with Head Office trial balance is accurate and in line with the General principles of Consolidation.		
e.	Other observation on Financial statements		

IV. <u>Personnel Aspects :-</u>

A. Leave Encashment Liability and maintenance of Leave records:-

S. No.	Particulars	Observations	Management Remarks
a.	Whether timely sanction		

S. No.	Particulars	Observations	Management Remarks
	letter has been send to the Finance Department for payment along with the Salary		
b.	Whether the impact of the leave encashment has been recorded in the leave register of the individual.		

B. LTC Advance:-

S. No.	Particulars	Observations	Management Remarks
a)	Whether LTC is availed/Journey undertaken as per the norms fixed by GOI.		
b)	List out the LTC advance outstanding for long time and ascertain the reason and penal interest if charged for such delays.		
c)	Deviations, If any		

C. TA advances:-

S. No.	Particulars	Observations	Management Remarks
a.	Check whether the advance has been taken for the official tour.		
b.	Whether TA advances has been adjusted timely.		
c.	List out the TA advance pending for long time and		

S. No.	Particulars	Observations	Management Remarks
	ascertain the reason.		
d.	Whether TA Claims are settled as per TA Rules.		

D. <u>Other advances/Adjustable/Medical Advances</u>:-

S. No.	Particulars	Observations	Management Remarks
a.	Verify the entitlement of advances		
b.	Verify the settlement of claims.		
c.	List out the advances pending for long time and ascertain the reason.		

E. <u>House Building Advance (HBA)</u>:-

S. No.	Particulars	Observations	Management Remarks
a.	Whether advance has been given to eligible Employees.		
b.	Whether amount of advance given is within the sanctioned limit.		
c.	Whether timely sanction letter has been send to Finance Department at HQ for disbursement of the advance.		
d.	Whether title deed, Insurance, Mortgage papers and other relevant documents has been submitted by employee.		
e.	Whether pre-disbursement inspection conducted by		

S. No.	Particulars	Observations	Management Remarks
	authorize person, if required		
f.	Whether the timely disbursement of the advance is being made by Finance Department at HQ		

F. <u>Computer Advance</u>:-

S. No.	Particulars	Observations	Management Remarks
a.	Whether advance has been given to eligible Employees.		
b.	Whether amount of advance given is within the sanctioned limit.		
c.	Whether timely sanction letter has been send to Finance Department at HQ for disbursement of the advance.		
d.	Whether timely advance has been disbursed by Finance Department or not		
e.	Whether Employees has submitted purchase bill after purchasing the computer.		
f.	In case of non-submission of purchase bill within two month from the date of withdrawal of advance or purchase of computer, whether penal interest has charges and intimation for the same has been send to Finance Department at HQ.		

G. **Medical Claims of Employees/Pensioners**

S. No.	Particulars	Observations	Management Remarks
a.	Whether advance has been given to eligible employees/ pensioners.		
b.	Whether amount of advance given is within the sanctioned limit.		
c.	Whether Employees/ Pensioners has submitted Medical bill along with their claims.		
d.	Reconciliation of subsidiary books with general ledger.		

V. FIXED ASSETS

S. No.	Particulars	Observations	Management Remarks
a.	Whether Fixed Assets have been physically verified at least once in a year and obtain certificate from ROs/BOs/HQs in confirmation.		
b.	Whether Fixed Assets Register has been properly maintained with full details.		
c.	Whether identification marking has been done on the assets to ascertain the location and identification.		
d.	Whether fixed assets register is in the line with Fixed Assets shown in the Trial Balance.		
f.	Is there any case of assets discarded, unused or		

S. No.	Particulars	Observations	Management Remarks
	condemned but kept the same in the store and no process for disposal has been made by the branch.		
g.	Deviations, if any		

VI. PURCHASE AND CONTROL OVER STOCK OF STATIONERY/CONSUMABLE ITEMS/CANTEEN ITEMS

S. No.	Particulars	Observations	Management Remarks
a.	Check the justification of items purchased if seems to be on higher side.		
b.	Whether there is proper record in stock register. Issue of items must be on the basis of issue slip.		
c.	Verify physically the items and ask the reason for deviation, if any		

VII. Payments And Control Over running and maintenance of BIS Owned Cars and hired vehicles:-

S. No.	Particulars	Observations	Management Remarks
a.	Whether utilization report in case of vehicle/hire assets was found on record and it was proper.		
b.	Whether running and maintenance records of BIS owned cars are properly maintained for e.g. Log book.		

S. No.	Particulars	Observations	Management Remarks
c.	The average mileage per liter of fuel in case of BIS owned cars shall be verified		

VIII. Disposal of assets:-

S. No.	Particulars	Observations	Management Remarks
a.	Whether there was any condemning/scrap of assets during the year?		
b.	Whether the condemned assets are disposed-off during the period of audit?		
c.	Whether Committee for disposal is formed as per GFR		
d.	Whether the receipts from the disposal of assets are accounted in appropriate head of account?		
e.	Whether there are obsolete assets is not dispose-off?		

IX. <u>Leakage of income , excess expenditure and risk indicators</u>:-

S. No.	Particulars	Observations	Management Remarks
a.	Whether there was any leakage of income or excess expenditure or risk indicator of any loss		

X. <u>OTHER OBSERVATIONS</u>

S. No.	Observations Raised	Action Taken By The Management
1	Compliances of C & AG Audit Observations:-	

(i)		
(ii)		
(iii)		
2	Any other observation which Internal Auditor may feel reporting	

C. <u>Report on Testing of effectiveness of internal control</u>