कार्यालय प्रधान निदेशक लेखापरीक्षा,
केन्द्रीय व्यय
(कृषि, खाद्य एवं जल संसाधन),
आठवां एवं नवां तल, सी.ए.जी. संकाय भवन,
10, बहादुर शाह ज़फर मार्ग,
नई दिल्ली-110002

Supreme Audit institution of India
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

OFFICE OF THE PRINCIPAL DIRECTOR OF AUDIT,
CENTRAL EXPENDITURE
(AGRICULTURE, FOOD & WATER RESOURCES),
8TH & 9TH FLOOR, CAG ANNEXE BUILDING,
10 BAHADUR SHAH ZAFAR MARG,
NEW DELHI-110002

507-PDACE(AFWR)/AMG-II/BIS-A/c /2025-26/
दिनांकः .11.25

सेवा में,

सचिव, भारत सरकार
उपभोक्ता मामलें विभाग,
उपभोक्ता मामलें एवं खाद्य एवं सार्वजनिक वितरण मंत्रालय
कमरा नं.-49, कृषि भवन, नई दिल्ली- 110001.

विषयः वर्ष 2024-25 के लिए भारतीय मानक ब्यूरो (BIS), नई दिल्ली के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन।

महोदय,

मैं भारतीय मानक ब्यूरो (BIS), नई दिल्ली के वर्ष 2024-25 के प्रमाणित वार्षिक लेखों की प्रति, उसके प्रतिवेदन तथा लेखापरीक्षा प्रमाण पत्र की प्रति सहित संसद के पटल पर (यदि लागू हो) रखने के लिए संलग्न कर रहा हूँ। संसद को प्रस्तुत कर दस्तावेज की दो प्रतियाँ उस तिथि को दर्शाते हुए जब वे संसद को प्रस्तुत किये गए थे, इस कार्यालय को तथा भारत के नियंत्रक एवं महालेखापरीक्षक के कार्यालय को भेजी जाए।

कृपया यह सुनिश्चित किया जाये कि पृथक लेखापरीक्षा प्रतिवेदन को संसद के दोनों सदनों के समक्ष प्रस्तुत करने से पहले वार्षिक लेखाओं को शासी निकाय (Governing Body) द्वारा अनुमोदित अवश्य करा लिया जाये तथा यह भी सुनिश्चित करे कि 2024-25 के लेखापरीक्षा प्रतिवेदन एवं लेखापरीक्षा प्रमाणपत्र को संसद के पटल पर रखने से पहले सभी पूर्व वर्षों के लेखापरीक्षा प्रतिवेदन एवं लेखापरीक्षा प्रमाणपत्र संसद के पटल पर प्रस्तुत किये जा चुके हों।

लेखापरीक्षा प्रतिवेदन का हिंदी अनुवाद एवं इसे जारी करने से सम्बन्धित सभी कार्यों को आपके निकाय द्वारा किया जाना ही अपेक्षित है। पृथक लेखापरीक्षा प्रतिवेदन का हिंदी अनुवाद जारी करते समय निम्नलिखित अस्वीकरण (disclaimer) अंकित करे ।

"प्रस्तुत प्रतिवेदन मूल रूप से अंग्रेजी में लिखित पृथक लेखापरीक्षा प्रतिवेदन का हिंदी अनुवाद है। यदि इसमें कोई विसंगति परिलक्षित होती है तो अंग्रेजी में लिखित प्रतिवेदन मान्य हो"।

भवदीय,
हस्ता/-

संलग्नः यथोपरि

उप-निदेशक (AMG-II)

507-PDACE(AFWR)/AMG-II/BIS-A/c /2025-26/ 5110 दिनांक: 02.11.2025
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1. प्रमाणित वार्षिक लेखे की प्रति, उसके लेखापरीक्षा प्रतिवेदन तथा लेखापरीक्षा प्रमाण पत्र की प्रति सहित प्रबंध निदेशक, भारतीय मानक ब्यूरो, 9 बहादुरशाह जफर मार्ग नई दिल्ली – 110002 को आवश्यक कार्यवाही हेतु अग्रेषित की जाती है।
संसद को प्रस्तुत कर दस्तावेज की दो प्रतियाँ उस तिथि को दर्शाते हुए, जब ये संसद को प्रस्तुत किये गए थे, इस कार्यालय को तथा भारत के नियंत्रक एवं महालेखापरीक्षक के कार्यालय को भेजी जाए।

2. प्रमाणित वार्षिक लेखे की प्रति, उसके लेखापरीक्षा प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति सहित प्रधान निदेशक (स्वायत निकाय), भारत के नियंत्रक एवं महालेखापरीक्षक का कार्यालय, 9, दीन दयाल उपाध्याय मार्ग, नई दिल्ली - 110124 को अग्रेषित की जाती है। यह प्रधान निदेशक लेखापरीक्षा केन्द्रीय व्यय (कृषि खाद्य एवं जल संसाधन) के अनुमोदन से जारी किया जा रहा है |

उप-निदेशक (AMG-II)

OPINION OF THE COMPTROLLER & AUDITOR GENERAL OF INDIA ON THE ACCOUNTS OF BUREAU OF INDIAN STANDARDS, NEW DELHI FOR THE YEAR ENDED 31 MARCH 2025.

Opinion

We have audited the financial statements of Bureau of Indian Standards (BIS), New Delhi, which comprise the statement of financial position as at 31 March, 2025 and the Income & Expenditure Account/Receipts & Payment Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies under Section 19(2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 24(2) of the Bureau of Indian Standards Act, 2016. These financial statements include the accounts of twenty-seven Branch Offices, four Regional Offices, Central Laboratory at Sahibabad and the National Institute for Training on Standardization (NITS) at Noida.

This Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards, disclosure norms, etc. Audit observations on financial transactions regarding compliance with the Law, Rules and Regulations (Propriety & Regularity) and efficiency cum performance aspects, etc., if any, are reported through inspection reports/ CAG's audit reports separately.

In our opinion, the accompanying financial statements of Bureau of Indian Standards (BIS), New Delhi, read together with the accounting policies and Notes thereon and other matters mentioned in the Separate Audit Report, which follows, **give a true and fair view** of the financial position of the autonomous body as at March 31, 2025, and (of) its financial performance and its cash flows for the year then ended in accordance with the Uniform Format of Accounts prescribed by the Ministry of Finance.

Basis for Opinion

We conducted our audit in accordance with CAG's auditing regulations/ standards/ manuals/ guidelines/ guidance-notes/ orders/ circulars etc. Our responsibilities are further described in *the Auditor's Responsibilities for the Audit of the Financial Statements section* of our report. We are independent of the autonomous body in accordance with ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management for the financial statements

The Authority of **Bureau of Indian Standards** (BIS), New Delhi is responsible for the preparation and fair presentation of the financial statements in accordance with the Uniform Format of Accounts, and for internal control as management determines it necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion in accordance with CAG's auditing regulations / standards/ manuals/ guidelines/ guidance-notes/ orders/ circulars etc.

For and on behalf of C&AG of India

Place: New Delhi
Date: .12.2025

Tanya Singh

(Tanya Singh)
Principal Director of Audit,
Central Expenditure (Agriculture Food & Water Resources)

Separate Audit Report on the Accounts of Bureau of Indian Standards, New Delhi for the year ended 31st March 2025

A. Balance sheet

A.1 Fixed assets (Schedule 4) Rs. 312.08 crore

BIS has amortized the cost of lease of land possessed by its Branch offices and Regional offices. However, during test check of records provided, Audit noticed that no lease amount has been amortized for RO Northern Region, BO J&K and BO JP(Jaipur).

It has resulted in overstatement of Fixed Assets (Schedule 4) and overstatement of Corpus/Capital Fund (Schedule 1) by Rs. 15.92 crore each.

B. Income & Expenditure Account

B.1 Operational and Administrative Expenses (Schedule-15)- Rs. 463.09 crore

BIS has been a hiring manpower service from National Informatics Centre services Inc. (NICSI) through agreements. During examination of records provided to Audit, it was noted that original bill/invoices of Rs. 19.44 crore for the period from 2017-18 to 2024-25, issued by NICSI towards these services, are still lying pending for booking as an expenditure due to non-mapping of invoices with reference to the advance released there against.

This has resulted in overstatement of advances to NICSI and understatement of ITS Expenses under Other Expenses -Operational and Administrative Expenses (Schedule 15) by Rs. 19.44 crore each and overstatement of Corpus/Capital Fund (Schedule 1) to the same extent.

C. Significant Accounting Policies (Schedule 16)

As per Point 11 of Schedule 16, "the surplus/deficit in the GPF Account is treated as income/expense of the Bureau." However, the General Provident Fund (GPF) balances, as well as the New Pension Scheme (NPS) balances, represent amounts that are owned by the respective members of these funds. Therefore, these balances cannot be regarded as assets or liabilities of the Bureau and should not be included in its main accounts.

At present, BIS has created separate Earmarked/Endowment Funds for the GPF, and the surplus generated during the year from GPF accounts has been deducted from the GPF Earmarked Fund and reported in the Income & Expenditure Account. However, since the GPF and NPS balances are employee-owned, inclusion of these funds in the Bureau's main accounts does not reflect a true and fair view of BIS's own financial position and performance.

Thus, separate sets of accounts may be prepared for the General Provident Fund and the New Pension Scheme, showing their respective receipts, payments, income, expenditure, and closing balances. These may be appended to the Bureau's main financial statements as annexures to demonstrate that these funds are being managed transparently and in the best interests of the members, while ensuring that the Bureau's accounts present a clear picture of its own financial results.

D. General

D.1 BIS has shown Rs. 96.14 lakh under the sub-head "Recoverable from Government Departments" i.e. Ministry of Consumer Affairs (MoCA) within "Sundry Debtors" (Schedule–7A). Out of this, Rs. 50.04 lakh pertains to National Institute of Training for Standardization (NITS), Noida and Rs. 46.10 lakhs related to the XIth Plan Book under Consumer Welfare Fund. All the amount are pending from a long time, despite pointing out by Audit in its earlier report. Efforts at the higher level may be made to recover these amounts at the earliest.

E. Management Letter

Deficiencies which have not been included in the Audit Report have been brought to the notice of the Management through a Management Letter issued separately for remedial/corrective action.

F. Assessment of Internal Controls

(i) Adequacy of the Internal Control System

a. There is no separate Internal Audit wing in BIS.

b. Consolidated Fixed Assets Register was not maintained as per GFR.

c. Cheques appearing in the Bank Reconciliation Statements which are outstanding for a period of more than three months are pending to be cleared.

d. The unlinked bank balances of Rs. 2.68 crore shown under Sundry Creditors – Unlinked Bank credits are pending to be reconciled.

e. Access to the accounting vouchers for the Branch and Regional Offices is not available at the head office through the accounting software used by BIS for consolidation of accounts.

f. The accounting software at BIS does not include cost centre features to identify transactions for its branches and regional offices.

g. The internal audit reports consistently highlighted a discrepancy in the reconciliation of GSTR-2A/2B ITC with the accounting books.

In view of the above, the internal control system of BIS needs to be strengthened.

(ii) Adequacy of Internal Audit System

Independent Chartered Accountant firms conducted the internal audit in two phases: first from April 2024 to September 2024, and the second from October 2024 to March 2025.

(iii) System of Physical Verification of Fixed Assets:

Physical verification of fixed assets, including furniture, fixtures, computers, and accessories, at the BIS Headquarters in New Delhi has been completed as of March 2025, and no material deficiencies were reported.

(iv) System of Physical Verification of Inventory

Physical verification of Stationery and Consumables, Books and Publication has been conducted up to March 2025.

(v) Regularity in payment of statutory dues:

As per Accounts, no payments over six months in respect of statutory dues were outstanding as on 31st March 2025.

G. Grants-in-aid

During 2024-25, BIS has received Grant of Rs.95.70 lakh from the Ministry (DoCA) for setting up of Hallmarking Centers. Bureau has maintained two bank accounts for such grants, with a combined opening balance of Rs.0.76 lakh, (represents un-spent grant pertaining to previous years). During the year, it earned net interest of Rs.0.48 lakh (excluding bank charges). Out of available funds, Rs.91.39 lakh was utilized leaving an unspent balance of Rs.5.55 lakh at year-end. Audit observed that, despite this balance, BIS incorrectly reported in Earmarked/Endowment Funds **(Schedule 2)** that the unspent grant had been refunded (unspent Grant of Rs. Rs.4.31 lakh of current year & Interest earned on Grant of Rs. 1.24 lakh). The unspent balance of FY 2023-24 was reported to be Rs. 3.32 lakh, however it has now been taken as Rs. 0.76 lakh. The same needs to be reconciled.

Deputy Director (AMG II)