

Corrigendum Details

Corrigendum Details

Modified On: 2026-03-11 17:28:38

Bid extended to **2026-03-23 17:00:00**

Bid Opening Date: **2026-03-23 17:30:00**

View(s)

View(s)

बिड दस्तावेज़ / Bid Document

बिड विवरण/Bid Details	
बिड बंद होने की तारीख/समय /Bid End Date/Time	12-03-2026 17:00:00
बिड खुलने की तारीख/समय /Bid Opening Date/Time	12-03-2026 17:30:00
बिड पेशकश वैधता (बंद होने की तारीख से)/Bid Offer Validity (From End Date)	180 (Days)
मंत्रालय/राज्य का नाम/Ministry/State Name	Ministry Of Consumer Affairs Food And Public Distribution
विभाग का नाम/Department Name	Department Of Consumer Affairs
संगठन का नाम/Organisation Name	Bureau Of Indian Standards (bis)
कार्यालय का नाम/Office Name	Hq, New Delhi
वस्तु श्रेणी /Item Category	Manpower Hiring for Financial Services - Onsite; Qualified Chartered Accountant or Cost Accountant or CMA for BIS HQ, NEW DELHI , Manpower Hiring for Financial Services - Onsite; ACCOUNTANT-MCOM/CA/CMA/MBA(FINANCE)/PGDM(FINANCE) for BIS HQ, NEW DELHI
अनुबंध अवधि /Contract Period	3 Year(s)
बिडर का न्यूनतम औसत वार्षिक टर्नओवर (3 वर्षों का) /Minimum Average Annual Turnover of the bidder (For 3 Years)	200 Lakh (s)
उन्हीं/समान सेवा के लिए अपेक्षित विगत अनुभव के वर्ष/Years of Past Experience Required for same/similar service	3 Year (s)
इसी तरह की सेवाओं का पिछला आवश्यक अनुभव है/Past Experience of Similar Services required	Yes
टर्नओवर के लिए एमएसई को छूट प्राप्त है / MSE Relaxation for Turnover	Yes Partial Turn over value - 150 (in lakhs)
स्टार्टअप के लिए अनुभव के वर्षों और टर्नओवर से छूट प्रदान की गई है /Startup Relaxation for Years of Experience and Turnover	No
विक्रेता से मांगे गए दस्तावेज़/Document required from seller	Experience Criteria,Bidder Turnover,Certificate (Requested in ATC) *In case any bidder is seeking exemption from Experience / Turnover Criteria, the supporting documents to prove his eligibility for exemption must be uploaded for evaluation by the buyer

बिड विवरण/Bid Details	
क्या आप निविदाकारों द्वारा अपलोड किए गए दस्तावेजों को निविदा में भाग लेने वाले सभी निविदाकारों को दिखाना चाहते हैं? संदर्भ मेनू है/Do you want to show documents uploaded by bidders to all bidders participated in bid?	Yes (Documents submitted as part of a clarification or representation during the tender/bid process will also be displayed to other participated bidders after log in)
बिड लगाने की समय सीमा स्वतः नहीं बढ़ाने के लिए आवश्यक बिड की संख्या। / Minimum number of bids required to disable automatic bid extension	2
दिनों की संख्या, जिनके लिए बिड लगाने की समय-सीमा बढ़ाई जाएगी। / Number of days for which Bid would be auto-extended	5
ऑटो एक्सटेंशन अधिकतम कितनी बार किया जाना है। / Number of Auto Extension count	1
बिड से रिवर्स नीलामी सक्रिय किया/Bid to RA enabled	No
बिड का प्रकार/Type of Bid	Two Packet Bid
तकनीकी मूल्यांकन के दौरान तकनीकी स्पष्टीकरण हेतु अनुमत समय /Time allowed for Technical Clarifications during technical evaluation	2 Days
अनुमानित बिड मूल्य /Estimated Bid Value	13168800
मूल्यांकन पद्धति/Evaluation Method	Total value wise evaluation
मध्यस्थता खंड/Arbitration Clause	No
सुलह खंड/Mediation Clause	No

ईएमडी विवरण/EMD Detail

एडवाइजरी बैंक/Advisory Bank	State Bank of India
ईएमडी राशि/EMD Amount	264000

ईपीबीजी विवरण /ePBG Detail

एडवाइजरी बैंक/Advisory Bank	State Bank of India
ईपीबीजी प्रतिशत (%) /ePBG Percentage(%)	5.00
ईपीबीजी की आवश्यक अवधि (माह) /Duration of ePBG required (Months).	38

(a). जेम की शर्तों के अनुसार ईएमडी छूट के इच्छुक बिडर को संबंधित कटेगरी के लिए बिड के साथ वैध समर्थित दस्तावेज प्रस्तुत करने है। एमएसई कटेगरी के अंतर्गत केवल वस्तुओं के लिए विनिर्माता तथा सेवाओं के लिए सेवा प्रदाता ईएमडी से छूट के पात्र हैं। व्यापारियों को इस नीति के दायरे से

बाहर रखा गया है।/EMD EXEMPTION: The bidder seeking EMD exemption, must submit the valid supporting document for the relevant category as per GeM GTC with the bid. Under MSE category, only manufacturers for goods and Service Providers for Services are eligible for exemption from EMD. Traders are excluded from the purview of this Policy.

(b).ईएमडी और संपादन जमानत राशि, जहां यह लागू होती है, लाभार्थी के पक्ष में होनी चाहिए। / EMD & Performance security should be in favour of Beneficiary, wherever it is applicable.

लाभार्थी /Beneficiary :

Assistant Director
Hq, New Delhi, Department of Consumer Affairs, Bureau of Indian Standards (BIS), Ministry of Consumer Affairs
Food and Public Distribution
(Bindu Kumar)

UIN Number NCTGC2415P

बोली विभाजन लागू नहीं किया गया/ Bid splitting not applied.

एमआईआई अनुपालन/MII Compliance

एमआईआई अनुपालन/MII Compliance	Yes
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एमएसई खरीद वरीयता/MSE Purchase Preference

एमएसई खरीद वरीयता/MSE Purchase Preference	Yes
सूक्ष्म और लघु उद्यम मूल उपकरण निर्माताओं को खरीद में प्राथमिकता, यदि उनका मूल्य L1+X% तक की सीमा में हो / Purchase Preference to MSE OEMs available upto price within L1+X%	15
सूक्ष्म और लघु उद्यम को खरीद में प्राथमिकता के लिए बिड की मात्रा का अधिकतम प्रतिशत / Maximum Percentage of Bid quantity for MSE purchase preference	100

1. If the bidder is a Micro or Small Enterprise (MSE) as per latest orders issued by Ministry of MSME, the bidder shall be relaxed from the eligibility criteria of "Bidder Turnover" as defined above subject to meeting of quality and technical specifications. If the bidder itself is MSE OEM of the offered products, it would be relaxed from the "OEM Average Turnover" criteria also subject to meeting of quality and technical specifications. The bidder seeking Relaxation from Turnover, shall upload the supporting documents to prove his eligibility for Relaxation.
2. The minimum average annual financial turnover of the bidder during the last three years, ending on 31st March of the previous financial year, should be as indicated above in the bid document. Documentary evidence in the form of certified Audited Balance Sheets of relevant periods or a certificate from the Chartered Accountant / Cost Accountant indicating the turnover details for the relevant period shall be uploaded with the bid. In case the date of constitution / incorporation of the bidder is less than 3-year-old, the average turnover in respect of the completed financial years after the date of constitution shall be taken into account for this criteria.
3. Years of Past Experience required: The bidder must have experience for number of years as indicated above in bid document (ending month of March prior to the bid opening) of providing similar type of services to any Central / State Govt Organization / PSU. Copies of relevant contracts / orders to be uploaded along with bid in support of having provided services during each of the Financial year.
4. Purchase preference to Micro and Small Enterprises (MSEs): Purchase preference will be given to MSEs as defined in Public Procurement Policy for Micro and Small Enterprises (MSEs) Order, 2012 dated 23.03.2012 issued by Ministry of Micro, Small and Medium Enterprises and its subsequent Orders/Notifications issued by concerned Ministry. If the bidder wants to avail the Purchase preference for services, the bidder must be the Service provider of the offered Service. Relevant documentary evidence in this regard shall be uploaded along with the bid in respect of the offered service. If L-1 is not an MSE and MSE Service Provider (s) has/have quoted price

within L-1+ 15% of margin of purchase preference /price band as defined in the relevant policy, then 100% order quantity will be awarded to such MSE bidder subject to acceptance of L1 bid price. The buyers are advised to refer to the [OM No.1 4 2021 PPD dated 18.05.2023](#) for compliance of Concurrent application of Public Procurement Policy for Micro and Small Enterprises Order, 2012 and Public Procurement (Preference to Make in India) Order, 2017. Benefits of MSE will be allowed only if the credentials of the service provider are validated on-line in GeM profile as well as validated and approved by the Buyer after evaluation of submitted documents.

5. Estimated Bid Value indicated above is being declared solely for the purpose of guidance on EMD amount and for determining the Eligibility Criteria related to Turn Over, Past Performance and Project / Past Experience etc. This has no relevance or bearing on the price to be quoted by the bidders and is also not going to have any impact on bid participation. Also this is not going to be used as a criteria in determining reasonableness of quoted prices which would be determined by the buyer based on its own assessment of reasonableness and based on competitive prices received in Bid / RA process.

6. Past Experience of Similar Services: The bidder must have successfully executed/completed similar Services over the last three years i.e. the current financial year and the last three financial years(ending month of March prior to the bid opening): -

1. Three similar completed services costing not less than the amount equal to 40% (forty percent) of the estimated cost; or
2. Two similar completed services costing not less than the amount equal to 50% (fifty percent) of the estimated cost; or
3. One similar completed service costing not less than the amount equal to 80% (eighty percent) of the estimated cost.

अतिरिक्त योग्यता /आवश्यक डेटा/Additional Qualification/Data Required

The Bidder must have successfully executed at least XX projects of any value in past 3 years of providing similar services to Central/State Government, PSUs or any other government organizations:

The Bidder must have successfully executed at least 3 projects of any value in past 3 years of providing similar services to Central/State Government, PSUs, Autonomous or any other government organizations.

Service provider must have a dedicated team of required manpower of XX for the project Service provider must have a dedicated team of required manpower of 5(including 2 Chartered Accountant) for the single Project.

Scope of Work:[1770960694.pdf](#)

Pre Bid Detail(s)

मूल्य भिन्नता खंड दस्तावेज़/Pre-Bid Date and Time	प्री-बिड स्थान/Pre-Bid Venue
26-02-2026 11:00:00	Pre bid meeting for Appointment of CA/CMA Firm for Outsourcing of Accounting Work at Bureau of Indian Standards Headquarters, New Delhi https://meeting.mgovcloud.in/meeting/meeting-start?key=1899359878&email=cash@bis.gov.in&x-meeting-org=1285307 Meeting ID : 1899359878 Password : KD34k3

Manpower Hiring For Financial Services - Onsite; Qualified Chartered Accountant Or Cost Accountant Or CMA For BIS HQ, NEW DELHI (2)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Deployment Location	Onsite

विवरण/ Specification	मूल्य/ Values
Type of Professional/Resources required	Qualified Chartered Accountant or Cost Accountant or CMA for BIS HQ, NEW DELHI
Certifications of Professional/Resources required	Qualified Chartered Accountant or Cost Accountant or CMA
Qualification of Professional/Resources required	Qualified Chartered Accountant or Cost Accountant or CMA
Total Experience of Professionals / Resources (In years)	Minimum 5 years of experience
एडऑन /Addon(s)	

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer	No
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अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

प्रेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.No.	प्रेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	संसाधनों की मात्रा / Number of manpower deployed	अतिरिक्त आवश्यकता /Additional Requirement
1	Rupy Mangal	110002,MANAK BHAWAN, 9 BAHADURSHAH ZAFAR MARG,	2	<ul style="list-style-type: none"> Number of Months : 36

Manpower Hiring For Financial Services - Onsite; ACCOUNTANT-MCOM/CA/CMA/MBA(FINANCE)/PGDM(FINANCE) For BIS HQ, NEW DELHI (4)

तकनीकी विशिष्टियाँ /Technical Specifications

विवरण/ Specification	मूल्य/ Values
कोर / Core	
Deployment Location	Onsite
Type of Professional/Resources required	ACCOUNTANT-MCOM/CA/CMA/MBA(FINANCE)/PGDM(FINANCE) for BIS HQ, NEW DELHI
Certifications of Professional/Resources required	MCOM/CA/CMA/MBA(FINANCE)/PGDM(FINANCE)
Qualification of Professional/Resources required	MCOM/CA/CMA/MBA(FINANCE)/PGDM(FINANCE)

विवरण/ Specification	मूल्य/ Values
Total Experience of Professionals / Resources (In years)	Minimum 2 years of experience
एडऑन /Addon(s)	

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer

क्रेता द्वारा निर्धारित न्यूनतम मूल्य/Minimum Floor Price defined by Buyer	No
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अतिरिक्त विशिष्टि दस्तावेज़ /Additional Specification Documents

प्रेषिती/रिपोर्टिंग अधिकारी /Consignees/Reporting Officer and Quantity

क्र.सं./S.N o.	प्रेषिती/रिपोर्टिंग अधिकारी /Consignee Reporting/Officer	पता/Address	संसाधनों की मात्रा / Number of manpower deployed	अतिरिक्त आवश्यकता /Additional Requirement
1	Rupy Mangal	110002,MANAK BHAWAN, 9 BAHADURSHAH ZAFAR MARG,	4	<ul style="list-style-type: none"> Number of Months : 36

क्रेता द्वारा जोड़ी गई बिड की विशेष शर्तें/Buyer Added Bid Specific Terms and Conditions

1. Generic

OPTION CLAUSE: The buyer can increase or decrease the contract quantity or contract duration up to 25 percent at the time of issue of the contract. However, once the contract is issued, contract quantity or contract duration can only be increased up to 25 percent. Bidders are bound to accept the revised quantity or duration

2. Generic

Bidder financial standing: The bidder should not be under liquidation, court receivership or similar proceedings, should not be bankrupt. Bidder to upload undertaking to this effect with bid.

3. Generic

Buyer Organization specific Integrity Pact shall have to be complied by all bidders. Bidders shall have to upload scanned copy of signed integrity pact as per Buyer organizations policy along with bid. [Click here to view the file](#)

4. Generic

- The Seller shall not assign the Contract in whole or part without obtaining the prior written consent of buyer.
- The Seller shall not sub-contract the Contract in whole or part to any entity without obtaining the prior written consent of buyer.

3. The Seller shall, notwithstanding the consent and assignment/sub-contract, remain jointly and severally liable and responsible to buyer together with the assignee/ sub-contractor, for and in respect of the due performance of the Contract and the Sellers obligations there under.

5. Service & Support

Dedicated /toll Free Telephone No. for Service Support : BIDDER/OEM must have Dedicated/toll Free Telephone No. for Service Support.

6. Service & Support

Escalation Matrix For Service Support : Bidder/OEM must provide Escalation Matrix of Telephone Numbers for Service Support.

7. Payment

PAYMENT OF SALARIES AND WAGES: Service Provider is required to pay Salaries / wages of contracted staff deployed at buyer location first i.e. on their own and then claim payment from Buyer alongwith all statutory documents like, PF, ESIC etc. as well as the bank statement of payment done to staff.

8. Past Project Experience

Proof for Past Experience and Project Experience clause: For fulfilling the experience criteria any one of the following documents may be considered as valid proof for meeting the experience criteria:a. Contract copy along with Invoice(s) with self-certification by the bidder that service/supplies against the invoices have been executed.b. Execution certificate by client with contract value.c. Any other document in support of contract execution like Third Party Inspection release note, etc.**Proof for Past Experience and Project Experience clause:** For fulfilling the experience criteria any one of the following documents may be considered as valid proof for meeting the experience criteria:a. Contract copy along with Invoice(s) with self-certification by the bidder that service/supplies against the invoices have been executed.b. Execution certificate by client with contract value.c. Any other document in support of contract execution like Third Party Inspection release note, etc.

9. Forms of EMD and PBG

Bidders can also submit the EMD with Account Payee Demand Draft in favour of

BUREAU OF INDIAN STANDARDS
payable at
NEW DELHI

. Bidder has to upload scanned copy / proof of the DD along with bid and has to ensure delivery of hardcopy to the Buyer within 5 days of Bid End date / Bid Opening date.

10. Forms of EMD and PBG

Bidders can also submit the EMD with Fixed Deposit Receipt made out or pledged in the name of A/C

BUREAU OF INDIAN STANDARDS

. The bank should certify on it that the deposit can be withdrawn only on the demand or with the sanction of the pledgee. For release of EMD, the FDR will be released in the favour of the bidder by the Buyer after making endorsement on the back of the FDR duly signed and stamped along with covering letter. Bidder has to upload scanned copy/ proof of the FDR along with bid and has to ensure delivery of hardcopy to the Buyer within 5 days of Bid End date/ Bid Opening date

11. Forms of EMD and PBG

Bidders can also submit the EMD with Banker's Cheque in favour of

BUREAU OF INDIAN STANDARDS
payable at
NEW DELHI

Bidder has to upload scanned copy / proof of the BC along with bid and has to ensure delivery of hardcopy to the Buyer within 5 days of Bid End date / Bid Opening date.

12. **Forms of EMD and PBG**

Bidders can also submit the EMD with Payment online through RTGS / internet banking in Beneficiary name

BUREAU OF INDIAN STANDARDS

Account No.

90841010000018

IFSC Code

CNRB0019084

Bank Name

CANARA BANK

Branch address

BUREAU OF INDIAN STANDARDS, 9 BAHADUR SHAH ZAFAR MARG, NEW DELHI

. Bidder to indicate bid number and name of bidding entity in the transaction details field at the time of on-line transfer. Bidder has to upload scanned copy / proof of the Online Payment Transfer along with bid.

13. **Forms of EMD and PBG**

Successful Bidder can submit the Performance Security in the form of Account Payee Demand Draft also (besides PBG which is allowed as per GeM GTC). DD should be made in favour of

BUREAU OF INDIAN STANDARDS

payable at

NEW DELHI

. After award of contract, Successful Bidder can upload scanned copy of the DD in place of PBG and has to ensure delivery of hard copy to the original DD to the Buyer within 15 days of award of contract.

14. **Forms of EMD and PBG**

Successful Bidder can submit the Performance Security in the form of Fixed Deposit Receipt also (besides PBG which is allowed as per GeM GTC). FDR should be made out or pledged in the name of

BUREAU OF INDIAN STANDARDS

A/C (Name of the Seller). The bank should certify on it that the deposit can be withdrawn only on the demand or with the sanction of the pledgee. For release of Security Deposit, the FDR will be released in favour of bidder by the Buyer after making endorsement on the back of the FDR duly signed and stamped along with covering letter. Successful Bidder has to upload scanned copy of the FDR document in place of PBG and has to ensure delivery of hard copy of Original FDR to the Buyer within 15 days of award of contract.

15. **Forms of EMD and PBG**

Successful Bidder can submit the Performance Security in the form of Payment online through RTGS / internet banking also (besides PBG which is allowed as per GeM GTC). On-line payment shall be in Beneficiary name

BUREAU OF INDIAN STANDARDS

Account No.

90841010000018

IFSC Code

CNRB0019084

Bank Name

CANARA BANK

Branch address

BUREAU OF INDIAN STANDARDS, 9 BAHADUR SHAH ZAFAR MARG, NEW DELHI

. Successful Bidder to indicate Contract number and name of Seller entity in the transaction details field at the time of on-line transfer. Bidder has to upload scanned copy / proof of the Online Payment Transfer in place of PBG within 15 days of award of contract.

16. **Buyer Added Bid Specific ATC**

Buyer uploaded ATC document [Click here to view the file.](#)

अस्वीकरण/Disclaimer

The additional terms and conditions have been incorporated by the Buyer after approval of the Competent Authority in Buyer Organization, whereby Buyer organization is solely responsible for the impact of these clauses on the bidding process, its outcome, and consequences thereof including any eccentricity / restriction arising in the bidding process due to these ATCs and due to modification of technical specifications and / or terms and conditions governing the bid. If any clause(s) is / are incorporated by the Buyer regarding following, the bid and resultant contracts shall be treated as null and void and such bids may be cancelled by GeM at any stage of bidding process without any notice:-

1. Definition of Class I and Class II suppliers in the bid not in line with the extant Order / Office Memorandum issued by DPIIT in this regard.
2. Seeking EMD submission from bidder(s), including via Additional Terms & Conditions, in contravention to exemption provided to such sellers under GeM GTC.
3. Publishing Custom / BOQ bids for items for which regular GeM categories are available without any Category item bunched with it.
4. Creating BoQ bid for single item.
5. Mentioning specific Brand or Make or Model or Manufacturer or Dealer name.
6. Mandating submission of documents in physical form as a pre-requisite to qualify bidders.
7. Floating / creation of work contracts as Custom Bids in Services.
8. Seeking sample with bid or approval of samples during bid evaluation process. (However, in bids for [attached categories](#), trials are allowed as per approved procurement policy of the buyer nodal Ministries)
9. Mandating foreign / international certifications even in case of existence of Indian Standards without specifying equivalent Indian Certification / standards.
10. Seeking experience from specific organization / department / institute only or from foreign / export experience.
11. Creating bid for items from irrelevant categories.
12. Incorporating any clause against the MSME policy and Preference to Make in India Policy.
13. Reference of conditions published on any external site or reference to external documents/clauses.
14. Asking for any Tender fee / Bid Participation fee / Auction fee in case of Bids / Forward Auction, as the case may be.
15. Any ATC clause in contravention with GeM GTC Clause 4 (xiii)(h) will be invalid. In case of multiple L1 bidders against a service bid, the buyer shall place the Contract by selection of a bidder amongst the L-1 bidders through a Random Algorithm executed by GeM system.
16. Buyer added ATC Clauses which are in contravention of clauses defined by buyer in system generated bid template as indicated above in the Bid Details section, EMD Detail, ePBG Detail and MII and MSE Purchase Preference sections of the bid, unless otherwise allowed by GeM GTC.
17. In a category based bid, adding additional items, through buyer added additional scope of work/ additional terms and conditions/or any other document. If buyer needs more items along with the main item, the same must be added through bunching category based items or by bunching custom catalogs or bunching a BoQ with the main category based item, the same must not be done through ATC or Scope of Work.

Further, if any seller has any objection/grievance against these additional clauses or otherwise on any aspect of this bid, they can raise their representation against the same by using the Representation window provided in the bid details field in Seller dashboard after logging in as a seller within 4 days of bid publication on GeM. Buyer is duty bound to reply to all such representations and would not be allowed to open bids if he fails to reply to such representations.

All GeM Sellers/Service Providers shall ensure full compliance with all applicable labour laws, including the provisions, rules, schemes and guidelines under the four Labour Codes i.e. the Code on Wages, 2019; the Industrial Relations Code, 2020; the Occupational Safety, Health and Working Conditions Code, 2020; and the Code on Social Security, 2020 as and when notified and brought into

force by the Government of India.

For all provisions of the Labour Codes that are pending operationalisation through rules, schemes or notifications, the corresponding provisions of the pre-existing labour enactments (such as The Minimum Wages Act, 1948, The Payment of Wages Act, 1936, The Payment of Bonus Act, 1965, The Equal Remuneration Act, 1976, The Payment of Gratuity Act, 1972, etc. and relevant State Rules) shall continue to remain applicable.

The Seller/ Service Providers shall, therefore, be responsible for ensuring compliance under:

- **All notified and enforceable provisions of the new Labour Codes as mentioned hereinabove; and**
- **All operative provisions of the erstwhile Labour Laws until their complete substitution.**

All obligations relating to wages, social security, safety, working conditions, industrial relations etc. and any other statutory requirements shall be strictly met by the Seller/ Service Provider. Any non-compliance shall constitute a breach of the contract and shall entitle the Buyer to take appropriate action in accordance with the contract and applicable law.

This Bid is governed by the [सामान्य नियम और शर्तें/General Terms and Conditions](#), conditions stipulated in Bid and [Service Level Agreement](#) specific to this Service as provided in the Marketplace. However in case if any condition specified in सामान्य नियम और शर्तें/General Terms and Conditions is contradicted by the conditions stipulated in Service Level Agreement, then it will over ride the conditions in the General Terms and Conditions.

जेम की सामान्य शर्तों के खंड 26 के संदर्भ में भारत के साथ भूमि सीमा साझा करने वाले देश के बिडर से खरीद पर प्रतिबंध के संबंध में भारत के साथ भूमि सीमा साझा करने वाले देश का कोई भी बिडर इस निविदा में बिड देने के लिए तभी पात्र होगा जब वह बिड देने वाला सक्षम प्राधिकारी के पास पंजीकृत हो। बिड में भाग लेते समय बिडर को इसका अनुपालन करना होगा और कोई भी गलत घोषणा किए जाने व इसका अनुपालन न करने पर अनुबंध को तत्काल समाप्त करने और कानून के अनुसार आगे की कानूनी कार्रवाई का आधार होगा।/In terms of GeM GTC clause 26 regarding Restrictions on procurement from a bidder of a country which shares a land border with India, any bidder from a country which shares a land border with India will be eligible to bid in this tender only if the bidder is registered with the Competent Authority. While participating in bid, Bidder has to undertake compliance of this and any false declaration and non-compliance of this would be a ground for immediate termination of the contract and further legal action in accordance with the laws.

---धन्यवाद/Thank You---



BUREAU OF INDIAN STANDARDS

**TENDER FOR PROVIDING ACCOUNTING & FINANCIAL MANAGEMENT
SERVICES AT ALL ACCOUNTING UNITS OF BUREAU OF INDIAN STANDARDS**

**Bureau of Indian Standards
Manak Bhawan
9, Bahadur Shah Zafar Marg
New Delhi- 110002**

TENDER FOR PROVIDING ACCOUNTING & FINANCIAL MANAGEMENT SERVICES AT ALL ACCOUNTING UNITS OF BUREAU OF INDIAN STANDARDS

1. Overview

Bureau of Indian Standards (the Bureau), the National Standards Body of India was established under the Bureau of Indian Standards Act 1986, assuming the functions of the erstwhile Indian Standards Institution (ISI). Bureau of Indian Standards Act 2016 came into force on 12 October 2017 superseding Bureau of Indian Standards Act 1986. The Bureau is responsible for the harmonious development of the activities of standardization, marking (Certification) and quality certification of goods and for matters connected therewith or incidental thereto.

The Bureau through its core activities of standardization and conformity assessment, has been benefiting the national economy by providing safe, reliable and quality goods; minimizing health hazards to consumers; protecting the environment, promoting exports and imports substitute; controlling over proliferation of varieties etc. The standards and certification scheme of the Bureau apart from benefitting the consumers and industry also support various public policies especially in areas of product safety, consumer protection, food safety, environment protection, Building and construction, etc.

2. Organizational Network

The Bureau has its Headquarters at New Delhi and its 05 Regional Offices (ROs) are at Kolkata (Eastern), Chennai (Southern), Mumbai (Western), Chandigarh (Northern) and Delhi (Central). Under the Regional Offices are the Branch Offices (BOs), which offer certification services to the industry and serve as effective link between State Governments, industries, technical institutions, consumer organization etc. of the respective region. Besides, to protect consumer's interest, the Bureau operates various conformity assessment schemes. Under these schemes, the Bureau grants licenses/registrations to such manufacturers who are capable of producing goods conforming to relevant Indian Standards, on continuous basis. To support this scheme, which requires testing of products on regular basis for checking conformity to the relevant Indian Standards, the Bureau has established a network of laboratories. The Bureau also has Training Institute at Noida. The present geographical location of the offices of the Bureau is given as under:

3. The Offices of the Bureau

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

‘* Having separate GST No. & Books of Account

‘**Not a separate accounting unit. The accounts are maintained by Branch.

4. Activities of the Bureau: the Bureau is engaged in various activities as given below:

- Standards Formulation

- Product Certification Scheme
- Compulsory Registration Scheme
- Foreign Manufacturers Certification Scheme
- Hall Marking Scheme
- Laboratory Services
- Laboratory Recognition Scheme
- Sale of Indian Standards
- Consumer Affairs Activities
- Promotional Activities
- Training Services, National & International level
- Information Services

5. A brief description of the key activities of the Bureau is given below:

Standards Formulation - Standardization is the process of formulating and applying rules for an orderly approach to a specific activity for the benefit and with the cooperation of all concerned, and in particular for the promotion of optimum overall economy taking due account of functional conditions and safety requirements. It is based on the consolidated results of science, technology and experience. It determines not only the basis for the present but also for future development, while keeping pace with technological developments world over.

Conformity Assessment -

- (1) **Product Certification** - The Product Certification Schemes of the Bureau aim at providing Third Party assurance of quality, safety and reliability of products to the consumers. The Certificates awarded to manufactures are termed either a licence (with right to use Standard Mark) or Certificate of Conformity depending upon the conformity assessment scheme and compliance criteria.
- (2) **Foreign Manufacturers Certification** – The Bureau has been operating Foreign Manufacturers’ Certification Scheme (FMCS) since 2000. Under this Scheme, licence is granted as per Scheme-1 of Schedule II of the Bureau (Conformity Assessment) Regulations, 2018. The scheme facilitates import of products into India, which are conforming to relevant Indian Standards.
- (3) **Registration Scheme** – The Bureau is also operating registration scheme based on self-declaration of conformity through third party laboratory testing for 63 products notified by Ministry of Electronics & Information Technology (MeitY), 5 products by Ministry of New and Renewable Energy (MNRE) and 8 products by the Departments of Heavy Industry (DHI).
- (4) **Management System Certifications** - The Management Systems Certification Schemes are operated in accordance with “ISO/IEC17021-1:2015 Conformity assessment-

Requirements for bodies providing audit certification of Management Systems”. Bureau of Indian Standards has been operating Management Systems Certification Scheme since 1991. Initially, the Bureau started the scheme with Quality Management System Certification (IS/ISO 9001) and over the years it has gradually expanded its activities to various other Management Systems.

- (5) **Hallmarking** – Hallmarking is the accurate determination and official recording of the proportionate content of precious metal in precious metal articles. Hallmarks are thus official marks used in many countries as a guarantee of purity or fineness of precious metal articles. The Bureau is operating scheme for hallmarking of gold and silver jewellery to ensure consumer protection.

Laboratory Services

One of the main pillars of conformity assessment is product testing to ascertain the conformity of products to relevant standards. the Bureau has established laboratories in the country to cater to the testing need of samples generated from conformity assessment schemes, beginning with the establishment of Central Laboratory at Sahibabad in 1962.

The Bureau also operates Laboratory Recognition Scheme (LRS) for recognition of outside laboratories. The scheme is based on ISO/ IEC 17025, which is in line with the norms adopted by the NABL.

Training Services at NITS

The National Institute of Training for Standardization (NITS) was set up in Noida in 1995 to meet the growing needs and expectations of the industry for standardization and conformity assessment related training. NITS organizes various types of training programmes related to standards formulation, conformity assessment, laboratory services, management system certification conducted by a team of well-experienced qualified and trained faculties.

Sale of Standards & Other Publications

The Bureau sells Indian Standards and Special Publications through its sales outlets located at the Headquarters, Regional and Branch Offices. Sale is also done through registered booksellers spread across major cities of India. The Bureau also sells foreign standards (ISO,IEC,BSI London, DIN Germany; JIS Japan) in India from the Bureau’s Headquarters. In addition, Indian Standards and Special Publications are also sold through e-portal (www.standardsbnis.bsbedge.com).

Library Services

Located at Headquarters, the Bureau Technical Library is a National Resource Centre for information on standards and related matters and serves industry; trade, government, researchers and consumers. It is the largest library of standards in the South Asian Region, with a floor area of 1,000 square meters. The collection includes about four lakh standards from world and approximate 73,222 technical books. The Library regularly updates mechanized database of publications (books and standards).

6. Sources of Income

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:

- a) Income from Product Certifications,
- b) Income from Registration Scheme (At HQ only),
- c) Income from Assaying & Hallmarking Center (At ROs only) and Jewellers,
- d) Income from Management System Certifications (At ROs only),
- e) Income from Testing Activity at Laboratories,
- f) Conference and Training fees at NITS,
- g) Library Membership Fees (at HQ only)
- h) Income from Sale of Indian Standards,
- i) Interest Income from Investment of Funds (At HQ Only), and
- j) Other Miscellaneous Income

7. Expenditure:

The major heads of expenditure are given below:

- a) Pay & Allowances (At HQ only)
- b) Retirement benefits (At HQ only)
- c) Welfare expenses
- d) Travelling expenses
- e) Subscription to international organizations (At HQ only)
- f) Printing
- g) Testing & surveillance
- h) Publicity
- i) Office expenses
- j) Repairs and maintenance
- k) Conferences, consumer awareness and training program
- l) Other expenses

8. Present Accounting System:

The Accounting work of each Bureau's Office is carried out by the Bureau's officials posted in the respective offices/Accounting Units. While the major revenue collection is centralized at HQ through various online portals, the payment towards expenditure incurred is decentralized at Accounting unit level. The income is then distributed to respective Branch Offices for accounting and tax compliance purpose. All the accounting work and requirement of tax compliance is dealt by our respective Accounting units.

All the accounting units submit monthly Trial Balance along with MCR Reports to HQ. The consolidation of accounts takes place at Headquarter and the annual accounts are prepared at Headquarters. As per the provisions of Bureau of Indian Standards Act, the accounts of the Bureau are audited by the Comptroller and Auditor General of India (C&AG).

At present, to assist the concerned officials of the Bureau in proper discharge of the accounting work, each Accounting units has outsourced the accounting work to Chartered Accountant firm.

9. Scope of Work:

The Bureau now intends to engage a Chartered Accountant/ Cost Accountant firm to assist the officials of BIS in discharging the Accounting and Finance related works.

A. Deployment of manpower/ Resources: To assist the Bureau in carrying out the Accounting work, the firm shall engage manpower as per the location-wise details given below:

HQ/ RO	Name of Accounting Unit	Deployment Location (State/UT)	No. of Resources Required	Branches Served	GST Location
HQ	BIS Headquarters New Delhi	DELHI	6 (2 Chartered Accountant, 4 Accountant) 1 CA for Accounts and 1 CA for Finance Department. 3 Accountant for Accounts and 1 Accountant for Finance Department. The accountants may be placed in any of the Two Departments at the sole discretion of BIS.	HQ,	HQ DELHI
Total Resources required			2 Chartered Accountant and 4 Accountants		

As could be seen from the above, some of the Accounting units serve multiple branches and in a few cases the GSTR return of multiple branches are filed at one location. The firm may be required to engage/ withdraw additional personnel as per the requirement of the Bureau.

B. The Accounting Services in general will include: Performing the routine accounting work in Tally Accounting Software/ any other software as per the general principles of accounting and the guidelines/instructions of Headquarter, taking time bound appropriate action(s) as per the statutory requirements from time to time. The engaged firm shall perform the Accounting work through its resources engaged. Generally, the accounting services will include:

At all Accounting Units (except HQ):

- i. All transactions shall be kept in Tally software/any other software and report shall be generated on periodical intervals, month-wise, year-wise etc. and proper back-up of the records shall be maintained.
- ii. Ledger book(s) of accounts shall be maintained and updated as per the requirements.
- iii. Preparation of Bank Reconciliation Statement and to ensure that Bank Reconciliation Statement should not contain any long pending outstanding debit/credit entries.
- iv. Maintenance of assets registers in prescribed format, all additions in Assets should be properly recorded, depreciation to be provided at the prescribed rates and entries for disposing-off of condemned assets should also be recorded in the assets register.
- v. Trial Balance should be generated on or before 15th of every month alongwith Schedules of all Current Assets and Current Liabilities duly reconciled.
- vi. Finalization of Trial Balance for the year ending 31st March alongwith all Schedules as given in the Circular on Annual Closing of Accounts issued by Accounts Department-HQ.
- vii. Preparation of Receipts & Payments Account for the year ending 31st March in the format given in the Circular on Annual Closing of Accounts issued by HQ.
- viii. Preparation of TDS statement and assistance to the branch for timely payment of TDS. The TDS certificate to the concerned parties shall also be generated by stipulated dates and TDS returns shall also be filed within the stipulated date.
- ix. Preparation of GST related data and assist the branch for timely payment of GST after taking into account the available Input Tax Credit. Timely filing of GSTR 1, 6, 3B, 7 and GSTR 9 or any other applicable returns. Calculation of monthly tax payable (GST) under GSTR 3B and GSTR 7. Reconciliation of GSTR 2A and 2B and Books of Accounts to be done regularly and as per requirements. All the supporting documents in soft copy have to be provided for GST related work. Related Tax Invoices to be raised timely.
- x. Preparation of Professional Tax (wherever applicable) statement of the employees every month in accordance with the respective State's notification, from time to time and assist the branch in timely payment of professional tax and filing of returns, if required.
- xi. Preparation of statement, payment, filing of return etc. including compliance of any other taxes levied by Govt./ Statutory Liabilities from time to time
- xii. Assisting in furnishing the reply to all queries of internal audit, C&AG audit, GST, Professional Tax, Income Tax etc.
- xiii. Providing opinion on the matters relating to Goods & Services Tax (GST), Professional Tax, and Income Tax from time to time as per requirements.
- xiv. Verify whether transactions are recorded as per principles of Generally Accepted Accounting Principles and are booked to proper accounting heads.
- xv. Verify whether transactions are in accordance with significant accounting policies of the Council, delegation of financial powers, GFR-2017 and Govt. rules as applicable from time to time.

- xvi. Verification of Utilization of external/Project funds is in accordance with financing agreements & rules.
- xvii. Goods and services have been procured in compliance with the GFR-2017 with prior approval of the competent authority.
- xviii. Transactions are duly supported by proper supporting documents.
- xix. Checking of the maintenance of books of accounts and records.
- xx. Checking of the bank reconciliation statements.
- xxi. Checking of component wise, category-wise and account head wise expenditures.
- xxii. Checking of various taxes/statutory compliance.
- xxiii. Review of the Cash Book & Bank Book regularly;
- xxiv. Reconciliation of accounts w.r.t. Cash Book and Bank Statement regularly at the end of every month;
- xxv. Review on management of GFR-2017 for Purchase of goods & Services and finance management
- xxvi. Verifications of Stock Register/Asset Register for consumable and Non-consumable items;
- xxvii. Annual Physical Verification of stocks;
- xxviii. Report on maintenance of files & records properly;
- xxix. Payment of Advances and their timely adjustment;
- xxx. Verification of Ledger;
- xxxi. Verification of contingent Advance Register & Expenditure Control Register
- xxxii. Procedure of writing off the losses and method of making entries in Cash Book/Bank Book and Ledger
- xxxiii. Verification of records of contractual and daily wages staff
- xxxiv. Verification of files/records of electricity & water charges, telephone bills, maintenance charges of equipment & furniture including maintenance of Generator, Xerox machines, Computer hardware etc.
- xxxv. Verification of canteen accounts and their annual audit.
- xxxvi. Preparation of invoice/e-invoices as per the applicable law
- xxxvii. Any other work assigned relating to accounts/statutory requirements etc.

C. Other Services forming part of Scope of work: -

- a) The person(s) deployed by the Service Provider for carrying out the accounting work shall be required to attend the Bureau's office on all working days during the currency of the contract. The deployed personnel shall be exclusively assigned to the Bureau and shall not be permitted to undertake any other work or professional engagement with any other organization or agency during the period of deployment. The normal working hours shall be from 09:00 hrs to 17:30 hrs (Monday to Friday).
- b) However, in case of exigencies of work, the deployed personnel may be required to attend office beyond normal working hours and/or on Saturdays, Sundays, and

holidays, without any additional financial liability on the Bureau. Attendance of the deployed personnel shall be maintained by the concerned Branch Office, and payment shall be subject to satisfactory attendance and performance as certified by the competent authority.

- c) A senior professional member of the firm shall monitor the work carried out at various branches of the Bureau and shall ensure that the Accounting work is carried out as per norms and in compliance with the statutory provisions.
- d) One Centralized point of Contact for implementing the policy changes all over the RO/BO pan India Basis.

At BIS HQ New Delhi

The firm shall assist in proper discharge of the following Accounts and Finance functions of the Bureau and shall ensure that the work is carried out as per norms and in compliance with the statutory provisions:

- a. All the tasks given above for the Accounting Units.
- b. Consolidation of monthly accounts and MCR
- c. Consolidation of annual accounts and preparation of Final Accounts including all the requisite Schedules as per the formats approved by Ministry of Finance for Central Government Autonomous Bodies.
- d. Any other work assigned relating to accounts/statutory requirements etc.
- e. The firm will study Audit observations in respect of Accounts of the Bureau for the past and current period, maintain the records as per Audit observations and also assist in preparing replies to the Audit observations.

Note:

- The current format of Trial Balance and Schedules are attached as **Annex-A** for reference.
- The Annual Accounts of the Bureau for the year for the year 2024-25 along with all the relevant schedules are attached as **Annex-B** for reference.

Other Terms and Conditions:

10. In case of opening/closing of new Branch Office/Accounting Unit anywhere in India, the Service Provider shall be bound to provide/withdraw manpower according to the requirement felt appropriate by the Bureau. The payment against the additional manpower provided in such cases shall be the manpower applicable to the nearest branch according to the road distance.

11. The personnel (Chartered/Cost Accountant & Accountant) deployed by the Service Provider shall demonstrate highest professionalism in discharging their functions. In case the Bureau observes work of any of the personnel as unprofessional or unsatisfactory, the Service Provider shall be bound to replace him within **two** working days from the date of receipt of such communication from the Bureau. The personnel deployed by the Service Provider shall function keeping the Bureau's interest as paramount priority.

12. (a) **Penalty:** In case of the following defaults as per the following table, penalty may be imposed by the Bureau equal to the quantum mentioned there against:

Sl. No.	Failure/Lapse by Investment advisor	Penalty
1	Non-replacement of the personnel within two working days from the date of receipt of communication.	Rs. 2000 per default
2	Non-response of the email within time-limit observed reasonable by the Bureau or Inadequate/improper response of the email	Rs. 2000 per default
4	Failure in adhering/complying with the statutory compliances for the reasons attributable to the Service Providers	Warnings where such non-compliance penalty as per statutory provisions is not attracted. However, in case any loss to the Bureau due to such non-compliance for the reasons attributable to the Service Provider, the Service Provider will be required to bear the actual liability imposed/levied by the respective Govt. authority arising out of such non-compliance/delay.

		On repeated failures, performance security may be forfeited apart from termination of contract with or without blacklisting for three years from further bidding against the Bureau's tender
8	Any matter viewed as non-adherence of the conditions of this document	Warnings shall be given to correct the non-adherence. On failure to do so even after service of the warning, performance security may be forfeited apart from termination of contract with or without blacklisting for three years from further bidding against the Bureau's tender
9	Failure in suitably addressing and implementing any changes taking place in statutory provisions/tax laws etc.	As above.
10	Non-production of documents confirming the qualification and/or experience of the deployed manpower within 2 working days after their deployment	Rs. 2000. Thereafter, the performance security may be forfeited apart from termination of contract with or without blacklisting for three years from further bidding against the Bureau's tender
11	Deployment of manpower not meeting the qualification and/or experience criteria as per the tender document	Rs. 5000. Thereafter, the performance security may be forfeited apart from termination of contract with or without blacklisting for three years from further bidding against the Bureau's tender

भारतीय मानक ब्यूरो
BUREAU OF INDIAN STANDARDS

TRIAL BALANCE OF _____ BRANCH FOR THE YEAR ENDING _____

Sl. No.	Head of Account	Amount (Rs.)	
		Debit	Credit
1.	CREDIT ITEMS		
1.1	REVENUE ACCOUNTS		
	1.1.1 Income from Product Certification		
	1.1.2 Income from Compulsory Registration Scheme		
	1.1.3 Income from Systems Certification		
	1.1.4 Income from Hallmarking		
	Fee from Jewellers		
	Revenue Sharing Fee with Assaying Centres		
	1.1.5 Sales of Standards		
	Sales on Electronic Media		
	Sale of Hard Copies of Standards		
	Retrocession from ISO/IEC		
	Fee from reproduction of Indian Standards		
	1.1.6 Other Income		
	Misc. Receipts(including interest on late receipt of remittance from Assaying & Hallmarking Centre)		
	Misc. Receipts-Laboratories		
	Sale of Scrap/Sale of Assets		
	RTI Receipts		
	1.1.7 Income for Testing in BIS Laboratories		
	Fee from OSLs for recognition		
	1.1.8 Interest earned on investment		
	Interest earned on Saving Account		
	1.1.9 Training Fee(NITS)		
	Library Membership Fee		
	1.1.10 Any other Revenue Account of Credit Side(please specify)		
1.2	NON-REVENUE ACCOUNTS		
	1.2.1 Current Liabilities Group		
	1.2.1.1 Sundry Creditors-Purchase & others		
	1.2.1.2 Performance Security/Earnest Money Deposit (Tenders)		

Sl. No.	Head of Account	Amount (Rs.)	
		Debit	Credit
1.2.1.3	Earnest Money A/C(Others)		
1.2.1.4	Unpaid Salaries & Wages		
1.2.1.5	Accounts Payable Employee(for HQ only)		
1.2.1.6	Customer Balance(Sales)		
1.2.1.7	Customer Balance(Certification)		
1.2.1.8	Customer Balance(others)		
1.2.1.9	GST Payable		
1.2.1.10	TDS on GST Payable		
1.2.1.11	Tax Deduction at source from parties-Income Tax (not deposited with Income tax Department yet)		
1.2.1.12	Consumer Education & Protection Fund: Hall Marking		
1.2.1.13	Consumer Education & Protection Fund: Product Certification		
1.2.1.14	Any other Current Liability(please specify)		
1.2.2	Accumulated Depreciation Accounts Group		
1.2.2.1	Accumulated Dep. Furniture & Fixture		
1.2.2.2	Accumulated Dep. – Office Equipment		
1.2.2.3	Accumulated Dep. – Computer & Associated Equipments		
1.2.2.4	Accumulated Dep.-Branch Building I		
1.2.2.5	Accumulated Dep.-Branch Building II		
1.2.2.6	Accumulated Dep.-Residential Flats		
1.2.2.7	Accumulated Dep.- Laboratories Equipment (BIS Fund)		
1.2.2.8	Accumulated Dep.-Laboratory Equipment (Govt. Grants)		
1.2.2.9	Accumulated Dep Computers under Integrated Computerization Project(NIC)		
1.2.2.10	Accumulated Dep.-Vehicles		
1.2.2.11	Accumulated Dep.-Library Books		
1.2.2.12	Accumulated Dep.-World Bank Project Equipments		
1.2.2.13	Accumulated Dep.-Consumer Welfare Fund Assets – Library Books-NITS		
1.2.2.14	Accumulated Dep.-Consumer Welfare Fund Assets – Other Assets-NITS		
1.3	INTER ACCOUNTS-CREDIT BALANCES		
1.3.1	Head Qr. Account		
1.3.2	Inter Accounts other Branches(Branch wise)		
2.	DEBIT ITEMS		

Sl. No.	Head of Account	Amount (Rs.)	
		Debit	Credit
2.1	REVENUE ACCOUNTS		
	2.1.2 Other Staff Benefits Group		
	2.1.2.1 CGHS & other Medical Benefits –Employees		
	2.1.2.2 Medical Benefits – Pensioners		
	2.1.2.3 Staff Welfare		
	2.1.2.4 Leave Travel Concession		
	2.1.3 Travelling Expenses Group		
	2.1.3.1 Travelling Expenses – Officers & Staff		
	2.1.3.2 Travelling Expenses –Overseas Travel		
	2.1.3.3 Travelling Expenses – Local Travel		
	2.1.3.4 Travelling Expenses – Transfer		
	2.1.3.5 Travelling Expenses – Committee Members		
	2.1.4 Subscription to International Organizations(only for HQ)		
	2.1.4.1 Subscription-International Standard Organization(ISO)		
	2.1.4.2 Subscription –International Electro technical Commission(IEC)		
	2.1.5 Testing Expenses Group		
	2.1.5.1 Testing Charges to outside labs		
	Testing Charges to BIS Labs(Notional)		
	2.1.5.2 Testing – Laboratory Consumables and Repair & Maintenance of Lab. Equipments		
	2.1.5.3 Market Samples		
	Testing- Market Samples		
	2.1.5.4 Testing-Hiring of Taxi for Inspection Work		
	Freight & Cartage		
	2.1.5.5 Testing-Inspection Charges to Outside Agencies		
	2.1.6 Publicity Expenses Group		
	2.1.6.1 Publicity Exhibition		
	2.1.6.2 Publicity Advertisement		
	2.1.6.3 Pub.-Audio Visuals & Others		
	2.1.6.4 World Standards Day Expenses		
	2.1.7 Printing		
	2.1.7.1 Standards		
	2.1.7.2 Bulletin		

Sl. No.	Head of Account	Amount (Rs.)	
		Debit	Credit
	2.1.8 Office Expenses Group		
	2.1.8.1 Stationery		
	2.1.8.2 Postage		
	2.1.8.3 Telephone & Telex		
	2.1.8.4 Recruitment Expenses		
	2.1.8.5 Refreshment & Entertainment		
	2.1.8.6 Liveries		
	2.1.8.7 Insurance & Bank Charges		
	2.1.8.8 Miscellaneous		
	2.1.8.9 Rent & Taxes		
	2.1.8.10 Electricity & Water Charges		
	2.1.8.11 Taxi Hire Charges (for Admn Work)		
	2.1.9 Repair & Maintenance Expenses Group		
	2.1.9.1 Repair & Maintenance – Furniture & Equipment		
	2.1.9.2 Repair & Maintenance – Vehicles		
	2.1.9.3 Repair & Maintenance – Building		
	2.1.10 CONFERENCE, SEMINAR AND TRAINING		
	2.1.10.1 Conference & Seminar		
	2.1.10.2 Training Programmes of NITS		
	2.1.10.3 Training at ROs/BOs		
	2.1.10.4 Training at Overseas		
	2.1.10.5 Expenditure on Standard Promotion Activities excluding Standards Club		
	2.1.10.6 Expenditure on Standards Club		
	2.1.10.7 Jewellers Awareness Program		
	2.1.10.8 Vigilance Awareness Week		
	2.1.11 R&D Projects		
	2.1.12 OTHER EXPENSES		
	2.1.12.1 IT Services		
	2.1.12.2 Library Subscription & Expenses		
	2.1.12.3 Audit Fee & other related charges		
	2.1.12.4 Legal Charges		
	2.1.15.5 Staff Training		
	2.1.12.6 Interest Subsidy on House Building Loan		
	2.1.12.7 Bad Debts written off		
	2.1.12.8 Losses written off		

Sl. No.	Head of Account	Amount (Rs.)	
		Debit	Credit
2.1.12.9	Capital Investment(fixed Assets)- written off(net)		
2.1.12.10	Quality System Charges		
2.1.12.11	Hindi Promotional Activities		
2.1.12.12	Enforcement Outsourcing Expenses		
2.1.12.13	Input Tax Credit Expenditure(GST)		
2.1.12.14	Exchange Rate Variation		
	MANPOWER EXPENSES		
2.1.12.15	skilled and unskilled personnel		
2.1.12.16	Technical Manpower for Registration Department		
2.1.12.17	Young Professional		
2.1.12.18	Graduate Engineers		
2.1.12.19	Hallmarking Agents		
2.1.12.20	Standards Promotion Officers		
2.1.12.21	Consultants(TNMD, Marketing, IR & TISD etc)		
2.1.12.22	Consultant & Consultancy Charges(CED etc.)		
2.1.12.23	<u>Housekeeping & Security Charges</u>		
	a) Housekeeping		
	b) Security		
2.1.13	Depreciation Expense Group		
2.1.13.1	Depreciation on Furniture & Fixtures		
2.1.13.2	Depreciation on Office Equipments		
2.1.13.3	Depreciation on Computers & Associated Equipments		
2.1.13.4	Depreciation on Branch Building I		
2.1.13.5	Depreciation on Branch Building II		
2.1.13.6	Depreciation on Residential Flats		
2.1.13.7	Depreciation on Laboratory Equipment(BIS Funds)		
2.1.13.8	Depreciation on Laboratory Equipments(Govt. Grant-Plan Projects)		
2.1.13..9	Depreciation on Computers under Integrated Computerization Projects-NIC		

Sl. No.	Head of Account	Amount (Rs.)	
		Debit	Credit
	2.1.13.10	Depreciation on Vehicles	
	2.1.13.11	Depreciation on Library Books	
	2.1.13.12	Depreciation on World Bank Project Equipments	
	2.1.13.13	Depreciation on Consumer Welfare Fund Assets - Lib. Books-NITS- NOIDA	
	2.1.13.14	Depreciation on Consumer Welfare Fund Assets – Others Assets-NITS-NOIDA	
2.2		NON REVENUE- ACCOUNTS	
	2.2.1	Current Assets & Loans & Advances Group	
	2.2.1.1	Pre paid expenses	
	2.2.1.2	Tax Deducted at source by Licencees A/C	
	2.2.1.3	Stock of Lab. Apparatus & Stores	
	2.2.1.4	Stock of Repair & Maintenance Consumables	
	2.2.1.5	Stock of Stationery	
	2.2.1.6	Sundry Debtors(Sales)	
	2.2.1.7	Sundry Debtors(Certification)	
	2.2.1.8	TA & Transfer TA Advances	
	2.2.1.9	LTC Advances	
	2.2.1.10	Adjustable Advances	
		Adjustable Advances(CPWD)	
		Adjustable Advance(Others)	
	2.2.1.11	Adjustable Advances(Plan Project Funds)	
	2.2.1.12	Accounts Recoverable(Employees)	
	2.2.1.13	Accounts Recoverable(others)	
	2.2.1.14	Security Deposit with outside parties	
	2.2.1.15	GST Receivable/GST Input	
	2.2.1.16	Imprest(cash in hand)	
	2.2.1.17	Imprest other departments	
	2.2.1.18	Bank Balance (Current A/c)	
	2.2.1.19	Bank Balance (Saving A/C)	
	2.2.1.20	Franking Machine Balance	
	2.2.1.21	Any other Current Asset(specify)	
	2.2.2	Fixed Assets Group	
	2.2.2.1	Land – Leasehold	
	2.2.2.2	Land - Freehold	
	2.2.2.3	Branch Building I	
	2.2.2.4	Branch Building II	
	2.2.2.5	Residential Flats	
	2.2.2.6	Solar Power Project at BIS	
	2.2.2.7	Furniture & Fixture	
	2.2.2.8	Office Equipment	

Sl. No.	Head of Account	Amount (Rs.)	
		Debit	Credit
	2.2.2.9	Computers & Associated Equipments	
	2.2.2.10	Library Books	
	2.2.2.11	Vehicles	
	2.2.2.12	Laboratory Equipment(BIS Funds)	
	2.2.2.13	Laboratory Equipments(Govt. Grants)	
	2.2.2.14	Computers under Integrated Computer Projects-NIC	
	2.2.2.15	World Bank Project Equipment	
	2.2.2.16	Training Institute Building(NITS)	
	2.2.2.17	Consumer Welfare Fund Assets(at NITS)	
	2.2.2.18	Capital WIP	
2.3		Inter-Accounts Debit Balances	
	2.3.1	Head Qtr Accounts	
	2.3.2	Inter Accounts other branches(branch-wise)	
		TOTAL	

Signature of SO/ADA&F/DD(A&F)

Signature of Head of ROs/BOs

BUREAU OF INDIAN STANDARDS		
STATEMENT SHOWING INCOME & EXPENDITURE OF LABORATORY		
NAME OF THE LAB		
	Rs.	
INCOME		
EXPENDITURE		
Other Staff Benefits Group		
Medical Expenses (Employees)		
Staff Welfare		
Leave Travel Concession A/C		
Travelling Expenses Group		
TA – Officers & Staff		
TA-Local Travel		
TA Transfers		
Testing Expenses Group		
Testing Charges to outside labs		
Laboratory Consumables and Repair & Maintenance of Lab. Equipments		
Market Samples		
Market Samples by BIS		
Charges to outside agents for Market Samples		
Hiring of Taxi for Inspection Work		
Charges to Outside Agencies for Factory Surveillance		
Market Surveillance		
Publicity Expenses Group		
Publicity Exhibition		
Publicity Advertising		
Pub.-Audio Visuals & Others		
World Standards Day Expenses		
Office Expenses Group		
Stationery		
Postage		
Telephone & Telex		
Refreshment & Entertainment		
Liveries		
Freight & Cartage		
Insurance & Bank Charges		
Electricity & Water Charges		
Rent & Taxes		
Miscellaneous		
Hiring of Taxi for Administrative Work		

Repair & Maintenance Expenses Group		
Repair & Maintenance – Furniture & Equipment		
Repair & Maintenance – Owned Vehicles		
Repair & Maintenance –Building		
Other Expenses Group		
Conference & Seminar		
Library Subscription & Other Expenses		
Audit Fee & other related charges		
Legal Charges		
Staff Training		
Bad Debts written off		
Capital Investment(fixed Assets)- written off(net)		
Quality System Charges		
Hindi Promotional Activities		
Enforcement Outsourcing Expenses		
Hiring Charges		
Labour Charges - Hiring charges of skilled and unskilled labour		
Hiring charges of technical manpower		
<u>Housekeeping & Security Charges</u>		
a) Housekeeping		
b) Security		
Depreciation Expense Group		
Depreciation on Furniture & Office Equipment and computers & associated Equipments Group		
Depreciation on Furniture & Fixtures		
Depreciation on Office Equipments		
Depreciation on Computers & Associated Equipments		
Depreciation on Branch Building		
Depreciation on Laboratory Equipment(BIS Funds)		
Depreciation on Laboratory Equipments(Govt. Grant-Plan Projects)		
Depreciation on Computers under Integrated Computerization Projects-NIC		
Depreciation on Vehicles		
Depreciation on Library Books		
Depreciation on World Bank Project Equipments		

Signature of SO/AD(A&F)/DD(A&F)

Signature of Head of ROs/BOs

Note: This Annex is required to be prepared by all ROs and BOs having Labs attached.



Name of BO-----

RECEIPTS AND PAYMENTS FOR THE PERIOD/YEAR ENDED 31st March 2025

(Amount in Rupees)

RECEIPTS	Current Year (2024-25)	Previous Year (2023-24)	PAYMENTS	Current year (2024-25)	Previous Year (2023-24)
<u>I. Opening Balances:</u> a) Cash in Hand b) Cash Imprest to Officers c) Bank Balances			<u>I. Expenses</u> i) Establishment Expenses Payments under the all the Account Heads in the Group “Other Staff Benefits”(2.1.2 of TB) ii) Administrative Expenses: All Payment under all the Account Heads under the Group 2.1.3 to 2.1.12 of Trial Balance format)		
<u>II. Grants Received</u> a) From Government of India b) From State Government c) From other sources (details) (Grants for Capital & Revenue Exp. to be shown separately)	Applicable in case of NITS & HQ only	Applicable in case of NITS & HQ only	<u>II. Payment made against Funds for various projects(Plan)</u> a) Strengthening Standardization at National and International level - XIIth Plan b) Scheme for setting up of Hall Marking Centres	Applicable in case of HQ only	Applicable in case of HQ only
<u>III. Income on Investments from</u> a) Earmarked/Endow. Funds b) Own Funds (Oth. Investment)	Applicable in case of HQ only	Applicable in case of HQ only	<u>III Investments and deposits made</u> a) Out of Earmarked/Endowment funds b) Out of Own Funds (Investments-Others)	Applicable in case of HQ only	Applicable in case of HQ only
<u>IV. Interest Received</u> On Saving Bank Accounts			<u>IV. Expenditure on Fixed Assets & Capital Work-in-Progress (2.2.2 of TB)</u> a) Purchase of Fixed Assets		

RECEIPTS	Current Year (2024-25)	Previous Year (2023-24)	PAYMENTS	Current year (2024-25)	Previous Year (2023-24)
			b) Expenditure on Capital work-in-progress		
<u>V. Income</u> a) Sale of Standards b) Certification Services i) Product Certification ii) Gold Hallmarking Certification iii) System Certification c) Conference Cons. & Trg.Fees. d) Retrocession from overseas bodies and overseas publication commission (applicable for HQ only) e) Proceeds from for sale of BIS Publication -electronic Media f) Miscellaneous (all items other than (a) to (e)above) Note: (d) &(e) is applicable in case of HQ	Only income actually received in the bank account of ROs/BOs is to be mentioned here. Income received by RO/BO through IOCA is not to be mentioned.		<u>V. Refund of surplus money/loans</u> a) To the Government of India b) To the State Government c) To other providers of funds	Applicable in case of HQ only	Applicable in case of HQ only
<u>VI. Amount Borrowed</u>	Applicable in case of HQ only	Applicable in case of HQ only	<u>VI. Finance Charges (Interest)</u>	Applicable in case of HQ only	Applicable in case of HQ only
<u>VII. Other receipts</u> a) Receipt of Fund transfer under Headquarters Account (1.3.1 of TB) (only fund transfer entries to be shown) b) Receipts under Inter-Account- Branch Offices Accounts .(1.3.2 of TB) c). Receipts under the Account Heads in the Current Assets Group(2.2.1 of TB) d) Receipts under the Account Heads in the Current Liability group(1.2.1 of TB)			<u>VII. Other Payments</u> a) Payments of Fund transfer under Headquarters Account (excluding payment of net Pay & Allowances debited to HQ Account) (2.3.1 of TB). b) Payments under Inter-Account- Branch Offices Accounts .(2.3.2 of TB) c) Payments under the Account Heads in the Current Assets Group (2.2.1 of TB)		

RECEIPTS	Current Year (2024-25)	Previous Year (2023-24)	PAYMENTS	Current year (2024-25)	Previous Year (2023-24)
			d) Payments under the Account Head in the Current Liability Group(1.2.1 of TB)		
			<u>VIII. Closing Balances</u> a) Cash in Hand (2.2.1.16 of TB) b) Cash Imprest to Officers(2.2.1.17 of TB) c) Bank Balances(2.2.1.18/19 of TB)		
TOTAL			TOTAL		

Signature of SO/AD(A&F)/DD(A&F)

Signature of Head of ROs/BOs

Important Points: Only Cash & Bank transactions which have actually taken place are required to be indicated in the Receipts & Payments Account. Please ensure to read Instructions given at Sl. No. 2 above at Appendix 1 carefully before preparing R&P A/c.

BUREAU OF INDIAN STANDARDS

Name of RO/BO _____

BANK RECONCILIATION STATEMENT AS ON 31.03.2025

Bank Account No. _____

Balance as per BIS Bank Book**Add : Cheques issued but not presented for
Payments**

Cheque No.	Date	Amount.
------------	------	---------	-------

**Less: Cheques received & deposited into
Bank but not credited by bank**

R. No.	Date	Amount
--------	------	--------	-------

**Add: Un-adjusted bank credits raised by
Bank to Account but not accounted
For in our Books:**

Date	Amount	Remarks
------	--------	---------	-------

**Less: Un-adjusted bank debits raised by
Bank to our Account but not accounted
For in our Books:**

Date	Amount	Remarks
------	--------	---------	-------

Balance as per Bank Statement

Signature of SO/AD(A&F)/DD(A&F)

Signature of Head of ROs/BOs

Bureau of Indian Standards

NAME OF RO/BO _____

INFORMATION REGARDING IMPREST TO CASHIER AND IMPREST – OTHER DEPARTMENTS
AS ON 31.03.2025

Sl. No.	Name of the Officer/Official	Purpose	Amount (Rs.)
Total			

Signature of SO

Signature of Head of RO/BO

BUREAU OF INDIAN STANDARDS

Name of RO/BO _____

YEARWISE SUMMARY OF SUNDRY DEBTORS (CERTIFICATION) AS ON 31.03.2025

Pertaining to Year	Debtors considered to be Doubtful		Debtors considered to be Non Doubtful	Total (Rs.)
	Under litigation	Not under litigation		
Up to 2020-21				
2021-22				
2022-23				
2023-24				
2024-25 a)Upto 30.9.2024 b)Post 30.9.2024				
TOTAL				

Signature of SO/AD/DD

Signature of Head of ROs/BOs

BUREAU OF INDIAN STANDARDS

Name of RO/BO _____

SUNDRY DEBTORS (CERTIFICATION) AS ON 31.03.2025

It is certified that the letters for confirmation of balance as on 31.03.2025 have been sent to all the parties under the Account Head – Sundry Debtor(Certification)

Signature of SO/AD(A&F)/DD(A&F)

Signature of Head of ROs/BOs

BUREAU OF INDIAN STANDARDS

Name of RO/BO _____

YEARWISE SUMMARY OF SUNDRY DEBTORS (SALES) AS ON 31.03.2025

Pertaining to Year	Debtors considered to be Doubtful		Debtors considered to be Non Doubtful	Total (Rs.)
	Under litigation	Not under litigation		
Up to 2020-21				
2021-22				
2022-23				
2023-24				
2024-25 a)Upto 30.9.2024 b)Post 30.9.2024				
Total				

Signature of SO/AD(A&F)/DD(A&F)

Signature of Head of ROs/BOs

BUREAU OF INDIAN STANDARDS

Name of RO/BO _____

SUNDRY DEBTORS (SALES) AS ON 31.03.2025

It is certified that the letters for confirmation of balance as on 31.03.2025 have been sent to all the parties under the Account Head – Sundry Debtor(Sales).

Signature of SO/AD(A&F)/DD(A&F)

Signature of Head of ROs/BOs

BUREAU OF INDIAN STANDARDS

Name of RO/BO _____

YEARWISE SUMMARY OF CUSTOMER BALANCE (CERTIFICATION) AS ON 31.03.2025

Year	Customer Balance (Certification)	
	No. of Items	Amount (Rs.)
Up to 2020-21		
2021-22		
2022-23		
2023-24		
2024-25		
Total		

Signature of SO/AD(A&F)/DD(A&F)

Signature of Head of ROs/BOs

BUREAU OF INDIAN STANDARDS

Name of RO/BO _____

YEARWISE SUMMARY OF CUSTOMER BALANCE (SALES) AS ON 31.03.2025

Year	Customer Balance (Sales)	
	No. of Items	Amount (Rs.)
Up to 2020-21		
2021-22		
2022-23		
2023-24		
2024-25		
Total		

Signature of SO/AD(A&F)/DD(A&F)

Signature of Head of ROs/BOs

BUREAU OF INDIAN STANDARDS

NAME OF RO/BO _____

YEARWISE SUMMARY OF ADJUSTABLE ADVANCE (CPWD) AS ON 31.03.2025**SUMMARY**

YEAR	TOTAL	
	Items	Amount (Rs.)
Up to 2020-21		
2021-22		
2022-23		
2023-24		
2024-25		
TOTAL		

YEARWISE SUMMARY OF ADJUSTABLE ADVANCE (OTHERS) AS ON 31.03.2025**SUMMARY**

YEAR	EMPLOYEES		PARTIES		TOTAL	
	No. of items	Amount (Rs.)	No. of items	Amount (Rs.)	Items	Amount (Rs.)
Up to 2020-21						
2021-22						
2022-23						
2023-24						
2024-25						
TOTAL						

Signature of SO/AD(A&F)/DD(A&F)

Signature of Head of ROs/BOs

BUREAU OF INDIAN STANDARDS

NAME OF RO/BO _____

**DETAILED PARTYWISE SCHEDULE OF EARNEST MONEY/PERFORMANCE SECURITY
AS ON 31.03.2025****A. EARNEST MONEY**

SL.No.	Name of the party	Voucher No./Receipt	Date	Amount (Rs.)
			TOTAL	

B. PERFORMANCE SECURITY

SL.No.	Name of the party	Voucher No./Receipt	Date	Amount (Rs.)
			TOTAL	

Signature of SO/AD(A&F)/DD(A&F)

Signature of Head of ROs/BOs

BUREAU OF INDIAN STANDARDS

Name of RO/BO _____

**DETAILED PARTYWISE SCHEDULE OF SECURITY DEPOSIT BY BIS WITH OUTSIDERS
AS ON 31.03.2025**

SL. No.	Name of party	Purpose	Voucher No.	Date	Amount (Rs.)	Whether confirmation obtained
					TOTAL	

Signature of SO/AD(A&F)/DD(A&F)

Signature of Head of ROs/BOs

BUREAU OF INDIAN STANDARDS

NAME OF RO/BO _____

**DETAILED PARTYWISE SCHEDULE OF ACCOUNTS RECOVERABLE (OTHERS) AS ON
31.03.2025**

SL. No.	Particulars	Bv. Or Jv No.	Date	Amount (Rs.)
			TOTAL	

Signature of SO/AD(A&F)/DD(A&F)

Signature of Head of ROs/BOs

Note: Reasons for recoverable exceeding two months may be furnished on a separate sheet.

BUREAU OF INDIAN STANDARDS

NAME OF RO/BO _____

**DETAILED EMPLOYEE WISE SCHEDULE OF ACCOUNTS RECOVERABLE (EMPLOYEES)
AS ON 31.03.2025**

SL. No.	Name of employees	BPV Or JV No.	Date	Amount (Rs.)
			TOTAL	

Signature of SO/AD(A&F)/DD(A&F)

Signature of Head of ROs/BOs

Note: Reasons for recoverable exceeding two months may be furnished on a separate sheet.

BUREAU OF INDIAN STANDARDS

NAME OF RO/BO _____

Assets written off and disposed off during 2024-25

Sl. No.	Description of Assets	Original Value (Rs.)	Year of purchase and ref. BV/JV No.	Depreciated value of the Assets disposed off (Rs.)	Disposal value or trade in offer amount (Rs.)	Party to whom disposed off.
1	Items under the Group "Furniture & Office Equipment" which pertained prior to 1983-84					
	TOTAL					
2	Items under the Group "Furniture & Office Equipment" which pertained 1983-84 onwards					
	TOTAL					
3.	Items under the other fixed assets Groups					
	TOTAL					

Signature of SO/AD(A&F)/DD(A&F)

Signature of Head of ROs/BOs

Note:

- The write off entries for items of assets written off under the group "Furniture & Office Equipment" in 2024-25 which pertained to period **prior to 1983-84** will be made in the Accounts of Hqrs, since the book values of Furniture & Office Equipment upto 1982-83 still appear in Accounts of Hqrs.

2. In respect of any items of assets written off under the group “Furniture & Office Equipment” in 2024-25 which pertained to period 1983-84 and onwards, the entries for write off shall be recorded in the books of accounts of the concerned RO/BO in 2024-25 before closing the accounts since the book values of Furniture & Office Equipment from 1983-84 onwards appear in Accounts of the concerned RO/BO after the decentralization. These write offs shall be reflected in Schedule XVIII.
3. In respect of any items of assets written off under other groups of assets (other than Furniture & Office Equipment Group) in the year 2024-25, the entries for write off shall be recorded in books of accounts of the concerned RO/BO in 2024-25 before closing the accounts since the book values of such assets appear in the Accounts of the concerned BO after the decentralization. These write offs shall be reflected in your Schedule XVIII
4. Please also enclose list of items written off in 2024-25 along with **Schedule XVIII** in respect of **items at Note 1, 2 & 3** above giving complete details viz. item/value/depreciated value/disposal value.

BUREAU OF INDIAN STANDARDS

NAME OF RO/BO _____

**PARTYWISE STATEMENT OF DEBTORS WRITTEN OFF AS BAD DEBTS DURING 2024-25
(A COPY OF APPROVAL OF COMPETENT AUTHORITY MAY BE ENCLOSED)**

Sl. No.	Name of the Party	Bill No.& date	Amount of Dues (Rs.)	Ref. JV No.
Total as per Trial Balance as on 31.03.2025				

Signature of SO/AD(A&F)/DD(A&F)

Signature of Head of ROs/BOs

BUREAU OF INDIAN STANDARDS

Name of RO/BO _____

Fixed Asset Schedule as on 31.03.2025

Group of Asset		Rates of depreciation for Financial Year 2024-25	Gross Block				Depreciation				Net Block	
			Original cost i.e. C.B. as at 31.03.2024	Additions during 2024-25	Deductions/Sale/Write off during 2024-25	Total (4+5-6)	Accumulated dep. Upto 31.03.2025	Addition (Dep. For 2024-25)	Deductions /Sale/Write off 2024-25	Total accumulated depreciation as on 31.03.2025 (8+9-10)	As at	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
											31.03.2025 (7-11)	31.03.2024 as per the previous year's schedule
A. Furniture & Office Equipments												
A.1 Furniture & Fixture	2.2.2.7	10%										
A.2 Office Equipment	2.2.2.8	15%										
A.3 Computers & Associated Equipments	2.2.2.9	40%										
Total (A)												
B. Branch Building I	2.2.2.3											
B.1 Land Cost-Leasehold	2.2.2.1											
B.2 Land Cost-Freehold	2.2.2.2	Nil										
B.3 Civil Cost		10%										
B.4 Electrical Fittings		10%										
B.5 Equipments(Lifts/AC etc.)		15%										
TOTAL (B)												
C. Solar Power Plant(Net amount paid)	2.2.2.6	40%										
D. Branch Building II	2.2.2.4											
D.1 Land Cost-Leasehold	2.2.2.1	Nil										

Group of Asset		Rates of depreciation for Financial Year 2024-25	Gross Block				Depreciation				Net Block	
			Original cost i.e. C.B. as at 31.03.2024	Additions during 2024-25	Deductions/Sale/Write off during 2024-25	Total (4+5-6)	Accumulated dep. Upto 31.03.2025	Addition (Dep. For 2024-25)	Deductions /Sale/Write off 2024-25	Total accumulated depreciation as on 31.03.2025 (8+9-10)	As at	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12) 31.03.2025 (7-11)	(13) 31.03.2024 as per the previous year's schedule
D.2 Land Cost-Freehold	2.2.2.2											
D.3 Civil Cost		10%										
D.4 Electrical Fittings		10%										
D.5 Equipments(Lifts/AC etc.)		15%										
TOTAL (D)												
E. Residential Flats	2.2.2.5											
Land Cost												
Building Cost		5%										
F. Laboratory Equipments (BIS Funds)	2.2.2.12	15%										
G. Laboratory Equipments(Plan Funds – Govt.)	2.2.2.13	15%										
H. Integrated computerization Project-NIC	2.2.2.14	40%										
I. Vehicles	2.2.2.10	15%										
J. Library Books	2.2.2.11	40%										
K. World Bank Project Equipment	2.2.2.15											
K.1 Office Equipments		15%										
K.2 Computers etc.		40%										
TOTAL (K)												

Group of Asset		Rates of depreciation for Financial Year 2024-25	Gross Block				Depreciation				Net Block	
			Original cost i.e. C.B. as at 31.03.2024	Additions during 2024-25	Deductions/Sale/Write off during 2024-25	Total (4+5-6)	Accumulated dep. Upto 31.03.2025	Addition (Dep. For 2024-25)	Deductions /Sale/Write off 2024-25	Total accumulated depreciation as on 31.03.2025 (8+9-10)	As at	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12) 31.03.2025 (7-11)	(13) 31.03.2024 as per the previous year's schedule
L. Training Institute Building(NITS)	2.2.2.16											
L.1 Land-Leasehold												
L.2 and-Freehold		Nil										
L.3 Civil Cost		10%										
L.4 Electrical Fittings		10%										
L.5 Equipment		15%										
TOTAL (L)												
M. Consumer Welfare Fund Assets (at NITS)	2.2.2.17											
M.1 Furniture & Fittings		10%										
M.2 Office Equipments – PA System etc		15%										
M.3 Computers etc.		40%										
M.4 Library Books		40%										
TOTAL (M)												
GRAND TOTAL (N)												

Important Note: Please ensure to read Sl. No. 4.16 of the Instructions given in Appendix 1 above carefully before filling this Schedule. Also, please make sure that the figures and sum total (at ‘N’ under Column 7) in respect of individual asset category and all assets categories/items taken together as per this Schedule has to match with the figures and sum total of Trial Balance items reflected from 2.2.2.1 to 2.2.2.18 in Trial Balance. Also, please ensure that the opening balance matches from closing balance of previous year. Pls. Note that the A, B, C.....indicated in this schedule is main category of asset and A.1, A.2.....etc. are bifurcation of the main category because of different depreciation rates of the components of the main category. Further, in

case ROs/BOs/Labs/NITS feel that within a particular category of asset, for example laboratory equipment, some asset items have different depreciation rate as per Income Tax Act, necessary bifurcation may be made and depreciation at appropriate rates may be allowed with a brief note thereon.

Signature of SO/AD(A&F)/DD(A&F)

Signature of Head of ROs/BOs

BUREAU OF INDIAN STANDARDS

Name of the RO/BO-----

**STATEMENT OF ADDITIONS MADE TO FIXED ASSETS DURING 2024-25
(Additions in 2024-25 only)**

Group Head of Asset	Details (i.e. item) of fixed assets purchased	Bank Voucher/ Journal Voucher No. & date	Name of the party from whom purchased	Bill No. Date	Cheque/ DD No. & date	Amount (Rs)
	TOTAL (The total amt. of additions must tally with the additions shown in the Annex. XX)					

Signature of SO/AD(A&F)/DD(A&F)

Signature of Head of ROs/BOs

भारतीय मानक ब्यूरो
BUREAU OF INDIAN STANDARDS

Name of BO: _____

STATEMENT SHOWING AMOUNT RETAINED IN BANK ACCOUNT AS ON 31.03.2025 WITH REASONS THEREOF

Sl. No.	Nature of Expenditure	Expected Date of payment	Amount required in Bank Account(s) (Rs.)
	Total		-----
	Amount available as on 31.03.2025		-----

Signature of SO/AD(A&F)/DD(A&F)

Signature of Head of ROs/BOs

भारतीय मानक ब्यूरो
BUREAU OF INDIAN STANDARDS

SCHEDULE OF CONTINGENT LIABILITIES

Name of BO: _____

S.No.	Particulars	As on 31.03.2025	As on 31..03.2024
1	<u>Contingent Liabilities</u>		
1.1	Claims against BIS not acknowledged as Debts		
1.2	<u>In respect of</u>		
1.2.1	Bank guarantees given by/ on behalf of BIS		
1.2.2	Letters of credit opened by bank on behalf of BIS		
1.2.3	Bills discounted with Bank by BIS		
1.3	<u>Disputed Demands in respect of</u>		
1.3.1	Service Tax		
1.3.2	Income Tax		
1.3.3	Sales Tax		
1.3.4	Municipal Taxes		
	(copy of the Notice(s) received enclosed).		
1.4	In respect of claims from parties for non-execution of orders, but contested by BIS		
	TOTAL (1)	----- --	----- -
2	<u>Capital Commitment</u>		
	Estimated value of contracts remaining to be executed on capital account and not provided for (net of advances)		

Details of each contingent Liability to be annexed with this schedule

Signature of SO/AD(A&F)/DD(A&F)

Signature of Head of ROs/BOs

BUREAU OF INDIAN STANDARDS

**SCHEDULE OF IMPORTANT TRANSACTIONS/EVENTS FOR THE PURPOSE OF
SCHEDULE 17 OF BALANCE SHEET**

Name of BO-----

Sl. No.	Details of Transactions/Events

Signature of SO/AD(A&F)/DD(A&F)

Signature of Head of ROs/BOs

BUREAU OF INDIAN STANDARDS

Name of RO/BO _____

FINANCIAL YEAR 2024-25

**CERTIFICATE REGARDING PHYSICAL VERIFICATION OF ALL FIXED ASSETS
(INCLUDING THE LABORATORY EQUIPMENTS AT LAB) AS ON 31.03.2025**

It is certified that Physical Verification of Fixed Assets (including Fixed Assets at the Laboratory) as on 31.03.2025 has been conducted.

Signature of SO/AD(A&F)/DD(A&F)

Signature of Head of ROs/BOs

BUREAU OF INDIAN STANDARDS

Name of RO/BO _____

FINANCIAL YEAR 2024-25

**CERTIFICATE REGARDING PHYSICAL VERIFICATION OF STOCK OF STANDARDS AS
ON 31.03.2025**

It is certified that Physical Verification of Stock of Standards as on 31.03.2025 has been conducted.

Signature of SO/AD(A&F)/DD(A&F)

Signature of Head of ROs/BOs

BUREAU OF INDIAN STANDARDS

Name of RO/BO _____

FINANCIAL YEAR 2024-25

**CERTIFICATE REGARDING PHYSICAL VERIFICATION OF LIBRARY BOOKS AS ON
31.03.2025**

It is certified that Physical Verification of Library Books as on 31.03.2025 has been conducted.

Signature of SO/AD(A&F)/DD(A&F)

Signature of Head of ROs/BOs

BUREAU OF INDIAN STANDARDS

Name of BO-----

CERTIFICATE REGARDING PHYSICAL VERIFICATION OF INVENTORY (i.e. CONSUMABLE STORES INCLUDING LABORATORY APPARATUS & STORES)

It is certified that physical verification of Inventory (i.e. Consumable Stores including Laboratory Apparatus & Stores) as on 31.03.2025 has been conducted.

Signature of SO/AD(A&F)/DD(A&F)

Signature of Head of ROs/BOs

BUREAU OF INDIAN STANDARDS

Name of BO-----

STATEMENT SHOWING STATUS OF PENDING BILLS AS ON 31.03.2025

Sl. No.	Name of the party whose claim is pending	Employee/ Pensioner/ Outside Party	Type of claim (TA/DA, Medical, other claims)	Amount (Rs.)	Remarks
1.					
2.					
3.					
4.					
5.					
6.					

Signature of SO/AD(A&F)/DD(A&F)

Signature of Head of ROs/BOs

BUREAU OF INDIAN STANDARDS

Name of BO-----

COMPLIANCE REPORT FOR THE MONTH OF MARCH 2025

It is certified that all the Statutory Compliances have been made for the month of March 2025 at ROs/BOs as per details given below.

Sr. No.	Particulars	Form No.	Due Date	Filed/Payment Date	In case of non-compliances , details may be provided
1	TDS/Income Tax, & Issue of TDS certificate				
2	Quarterly TDS Return				
3	Notice received from Income Tax. If yes reply given				
4	GSTR 1				
5	GSTR 3B				
6	GSTR 7				
7.	ITC Available ITC Claimed ITC Not claimed ITC ineligible				
8	Notice received from GST. If yes, reply given				
9	Professional Tax				
10.	Any Other Statutory Compliances(Details may kindly be provided)				

Signature of SO/AD(A&F)/DD(A&F)

Signature of Head of ROs/BOs

BUREAU OF INDIAN STANDARDS

BALANCE SHEET AS ON 31st MARCH 2025

(Amount in Rs.)

	Schedule	Current Year	Previous Year
CORPUS FUND AND LIABILITIES			
Corpus/Capital Fund	1	38,15,35,27,982	35,41,22,74,282
Reserves and Surplus		-	-
Earmarked/Endowment Fund	2	26,87,56,10,595	24,51,94,37,932
Secured Loans and Borrowings		-	-
Unsecured Loans and Borrowings		-	-
Deferred Credit Liabilities		-	-
Current Liabilities and Provisions	3	2,96,92,62,588	2,58,76,22,026
TOTAL		67,99,84,01,165	62,51,93,34,240
ASSETS			
Fixed Assets	4	3,12,08,85,506	2,83,26,94,866
Investments-from Earmarked/ Endowment Funds	5	24,83,28,94,197	22,28,89,62,811
Investment- Others	6	36,03,49,31,317	33,48,53,58,071
Current Assets, Loans, Advances etc.	7	4,00,96,90,145	3,91,23,18,492
Miscellaneous Expenditure(to the extent not written off or adjusted)		-	-
TOTAL		67,99,84,01,165	62,51,93,34,240
Significant Accounting Policies	16		
Contingent Liabilities and Notes on Accounts	17		
Details of Investment	18		

Pranod
17.6.25

(PRAMOD KUMAR TIWARI)

DIRECTOR GENERAL

Vinod Kumar

(VINOD KUMAR)

DY. DIRECTOR GENERAL (FINANCE)

Vikram Gupta

(VIKRAM GUPTA)

DIRECTOR (ACCOUNTS)

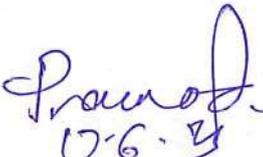
प्रमोद कुमार तिवारी, आई.ए.एच.
PRAMOD KUMAR TIWARI, IAS
भारतीय मानक ब्यूरो
Director General

भारतीय मानक ब्यूरो
BUREAU OF INDIAN STANDARDS
9, बहादुरशाह जफर मार्ग, नई दिल्ली-110002
9, Bahadur Shah Zafar Marg, New Delhi-110002

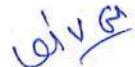
विनोद कुमार/VINOD KUMAR
उप महासंचालक (वित्त)
Dy. Director General (Finance)
भारतीय मानक ब्यूरो
BUREAU OF INDIAN STANDARDS
उपभोक्ता मामले, खाद्य एवं सार्वजनिक वितरण विभाग
Ministry of Consumer Affairs, Food & Public Distribution
भारत सरकार/Government of India
9, बहादुरशाह जफर मार्ग, नई दिल्ली-110002
9,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

विक्रम गुप्ता/VIKRAM GUPTA
संचालक (खाते)
Director (Accounts)
भारतीय मानक ब्यूरो
BUREAU OF INDIAN STANDARDS
उपभोक्ता मामले, खाद्य एवं सार्वजनिक वितरण विभाग
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			
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2025			
(Amount in Rs.)			
	SCHEDULE	CURRENT YEAR	PREVIOUS YEAR
INCOME			
Income from Services	8	9,82,54,00,290	9,08,26,04,864
Grants/Subsidies		-	-
Fees/Subscriptions	9	2,73,09,309	2,70,44,179
Income from Investments	10	2,45,04,27,565	2,17,50,34,884
Income from Royalty, Publications etc.	11	19,16,88,606	18,13,10,840
Interest Earned	12	77,91,015	57,40,836
Other Income	13	11,04,10,498	4,40,90,800
TOTAL (A)		12,61,30,27,283	11,51,58,26,403
EXPENDITURE			
Establishment Expenses	14	2,43,49,03,977	2,08,48,92,902
Operational and Administrative Expenses	15	4,63,08,97,067	3,56,16,58,439
Expenditure on Grants, Subsidies etc.		-	-
Interest		-	-
Depreciation	4	28,47,32,016	23,40,31,076
Annual Amortization of Premium on Investment		4,49,19,604	-
Contibution towards Shortfall in Pension & Gratuity Liability Fund Account		1,77,52,51,568	1,93,49,75,748
TOTAL(B)		9,17,07,04,232	7,81,55,58,165
BALANCE BEING SURPLUS CARRIED TO CORPUS/ CAPITAL FUND		3,44,23,23,051	3,70,02,68,238
Significant Accounting Policies	16		
Contingent Liabilities and Notes on Accounts	17		
Details of Investment	18		


17-6-25
(PRAMOD KUMAR TIWARI)
DIRECTOR GENERAL


(VINOD KUMAR)
DY DIRECTOR GENERAL (FINANCE)


(VIKRAM GUPTA)
DIRECTOR (ACCOUNTS)

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

विक्रम गुप्ता/VIKRAM GUPTA
निदेशक (लेखा)
Director (Accounts)
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

C/26

BUREAU OF INDIAN STANDARDS		
SCHEDULES FORMING PART OF THE BALANCE SHEET AS ON 31 st MARCH 2025		
(Amount in Rs.)		
SCHEDULE 1 - CORPUS/CAPITAL FUND		
	Current Year	Previous Year
Balance at the beginning of the year	35,41,22,74,282	31,71,20,06,044
Add: Surplus transferred from Income & Expenditure Account	3,44,23,23,051	3,70,02,68,238
Less: Transferred to newly created Terminal Leave Encashment Fund	70,10,69,351	-
BALANCE AT THE END OF THE YEAR	38,15,35,27,982	35,41,22,74,282

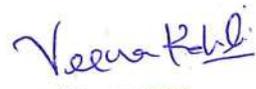
Veena Kohli

वीना कोहली/VEENA KOHLI
अनुभाग अधिकारी (लेखा)
Section Officer (Accounts)

भारतीय मानक बोर्ड
BUREAU OF INDIAN STANDARDS
उपभोक्ता अधिकार, खाद्य एवं सार्वजनिक वितरण विभाग
Ministry of Consumer Affairs, Food & Public Distribution
भारत सरकार/Government of India
8, Bahadur Shah Zafar Marg, New Delhi-110002

BUREAU OF INDIAN STANDARDS
SCHEDULES FORMING PART OF THE BALANCE SHEET AS ON 31st MARCH 2025

	(Amount in Rs.)									
	TOTAL									
	1	2	3	4	5	6	7	8	9	10
Assistance from MOCA under plan scheme for setting up of Hallmarking Centres										
a) Opening balance of the funds	-	3,32,260	64,97,719	1,38,87,82,745	7,64,376	23,12,30,60,882	-	-	34,51,94,37,932	22,55,66,37,138
b) Additions to the Funds:										
i) Assistance/Grants	95,70,000	-	-	-	-	-	-	-	95,70,000	95,00,000
ii) Income from Interest on investments of the funds	-	1,790	3,43,822	9,71,78,410	-	1,62,70,94,071	-	-	1,72,46,18,093	1,52,82,92,958
iii) Contribution to the respective fund	-	-	30,12,831	20,37,30,486	20,96,42,934	30,64,856	70,10,69,351	28,65,000	1,12,33,85,158	69,63,64,881
iv) Contribution towards shortfall in Pension & Gratuity Liability Fund A/c	-	-	-	-	-	1,77,52,51,568	-	-	1,77,52,51,568	1,93,49,75,748
v) Others	-	-	-	5,297	-	-	-	-	5,297	14,35,700
d) TOTAL (a+b+c)	95,70,000	3,34,050	98,54,371	1,68,56,96,338	21,04,07,260	26,52,84,71,377	70,10,69,351	28,65,000	29,15,22,68,347	26,53,72,06,423
e) Utilization/Expenditure towards objectives of funds										
i) Capital Expenditure - Fixed Assets	-	-	-	-	-	-	-	-	-	-
ii) Revenue Expenditure										
- Payments to employees, pensioners & beneficiaries	-	-	31,00,000	32,77,41,274	21,02,25,249	1,62,39,70,732	-	28,65,000	2,16,99,02,255	1,99,68,37,043
- Assistance to Hallmarking Centres	-	-	-	-	-	-	-	-	-	-
- Meetings, Travels & Others	91,39,292	-	-	-	-	-	-	-	91,39,292	1,08,46,305
- Grant Refunded	4,30,708	-	-	-	-	-	-	-	4,30,708	63,695
- Interest refunded to be refunded to DoCA	-	1,790	-	-	-	-	-	-	1,790	1,450
- Other Revenue Expenditure	-	-	-	9,40,04,286	-	-	-	-	9,40,04,286	-
Total Utilization (e)	95,70,000	1,790	31,00,000	42,17,45,560	21,02,25,249	1,62,39,70,732	-	28,65,000	2,27,34,78,331	2,00,77,68,493
f) Surplus in GPF to be treated as income of the Bureau	-	-	-	31,79,421	-	-	-	-	31,79,421	-
NET BALANCE AS AT THE YEAR-END 31.03.2025 (d-(e-f))	-	3,32,260	67,54,371	1,26,47,74,957	1,82,011	24,90,25,00,645	70,10,69,351	-	26,87,56,10,595	24,53,94,37,932


वीना कोहली/VEENA KOHLI
 प्रमुख अधिकारी (सेवा)
 Section Officer (Accounts)
भारतीय मानक ब्यूरो
BUREAU OF INDIAN STANDARDS
 उपभोक्ता -मार्ग, खाद्य एवं जनसंचार विभाग मंत्रालय
 Ministry of Consumer Affairs, Food & Public Distribution
 भारत सरकार/Government of India
 9, Bahadur Shah Zafar Marg, New Delhi-110002

C/25

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BUREAU OF INDIAN STANDARDS
SCHEDULES FORMING PART OF THE BALANCE SHEET AS ON 31st MARCH 2025

	(Amount in Rs.)	
	Current Year	Previous Year
SCHEDULE 3- CURRENT LIABILITIES AND PROVISIONS		
A. CURRENT LIABILITIES		
1. Sundry Creditors for Goods and Services (Inland)	2,77,91,84,355	2,38,76,91,916
2. Advances received from Customers:		
a) Sales	1,63,518	57,031
b) Certification	30,09,535	38,08,453
3. Statutory Liabilities- Others		
a) GST Payable	13,14,84,835	13,25,60,958
b) TDS Payable	2,37,58,125	1,54,64,943
4. Other Current Liabilities		
a) Earnest Money/Retention Money	2,45,46,163	4,18,82,953
b) Accounts Payable Employees	71,16,057	61,55,772
TOTAL(A)	2,96,92,62,588	2,58,76,22,026
B. PROVISIONS		
TOTAL(A+B)	2,96,92,62,588	2,58,76,22,026

Veena Kohli

वीना कोहली/VEENA KOHLI
अनुमान अधिकारी (वेना)
Section Officer (Accounts)

भारतीय मानक बोर्ड
BUREAU OF INDIAN STANDARDS
संयोजक मन्त्री, खाद्य एवं सार्वजनिक विभाग, नया दिल्ली
Ministry of Consumer Affairs, Food & Public Distribution
भारत सरकार/Government of India
9, Bahadur Shah Zafar Marg, New Delhi-110002

9/23

BUREAU OF INDIAN STANDARDS
SCHEDULES FORMING PART OF THE BALANCE SHEET AS ON 31st MARCH 2025

SCHEDULE - 4											(Amount in Rs.)	
A	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 2024-25	As at the previous year end 2023-24	
1	LAND- FREEHOLD	56,13,59,100	-	-	56,13,59,100	-	-	-	-	56,13,59,100	56,13,59,100	
2	LAND- LEASEHOLD	48,86,80,214	-	-	48,86,80,214	2,00,35,967	7,52,897	-	2,07,88,864	46,78,91,380	46,86,44,277	
3	BUILDING	1,12,90,87,413	41,61,87,579	92,62,130	1,56,63,12,862	54,30,13,930	10,97,16,860	87,03,890	64,40,26,900	92,22,85,962	58,60,73,483	
4	RESIDENTIAL FLATS	6,22,96,310	-	-	6,22,96,310	4,87,96,919	13,81,601	-	5,01,78,520	1,21,17,790	1,34,99,391	
5	PLANT, MACHINERY & EQUIPMENT	99,56,89,451	9,57,75,005	2,03,98,562	1,07,10,65,897	55,00,08,133	8,34,22,869	2,01,91,969	61,12,39,033	45,98,26,864	44,56,81,321	
6	VEHICLES	45,15,859	-	3,37,488	41,78,371	37,48,454	1,50,051	3,34,906	35,63,599	6,14,772	7,67,405	
7	FURNITURE	24,56,68,212	7,56,44,005	3,16,605	32,09,65,612	7,59,94,081	2,39,41,038	2,26,178	9,97,08,941	22,12,56,671	16,96,74,131	
8	OFFICE EQUIPMENT	20,54,84,179	1,91,98,237	2,67,770	22,44,14,646	11,86,51,044	1,53,59,975	2,05,237	13,38,05,782	9,06,08,864	8,68,33,135	
9	COMPUTERS	42,31,06,582	6,77,65,510	43,67,327	48,68,01,765	33,79,64,820	5,08,57,658	31,81,503	38,56,40,975	10,11,63,790	8,54,41,762	
10	LIBRARY BOOKS	3,16,40,050	17,64,827	-	3,34,04,877	3,00,25,242	11,19,067	-	3,11,74,309	22,30,565	16,14,808	
	Total (A) of Current Year	4,15,08,27,403	70,66,35,163	3,49,79,882	4,82,24,82,684	1,72,82,38,590	28,47,31,016	3,28,43,683	1,98,01,26,923	2,84,23,55,761	2,42,25,88,813	
	Previous Year	3,87,43,79,739	33,87,19,898	6,22,72,235	4,15,08,27,403	1,54,11,41,644	22,40,31,076	4,69,34,130	1,72,82,38,590			
B	CAPITAL WORK IN PROGRESS	41,01,06,053	8,47,07,086	21,62,83,394	27,85,29,745	-	-	-	-	27,85,29,745	41,01,06,053	
	Total (A+B)	4,56,09,33,456	79,13,42,249	25,12,63,276	5,10,10,12,429	1,72,82,38,590	28,47,31,016	3,28,43,683	1,98,01,26,923	3,12,08,85,506	2,83,26,94,866	

Veena Kohli

वीना कोहली/VEENA KOHLI
अनुमान अधिकारी (लेखा)
Section Officer (Accounts)
भारतीय मानक ब्यूरो
BUREAU OF INDIAN STANDARDS
विपणन कर्मल, राधे एन. प्रबलित वितरण मंत्रालय
Ministry of Consumer Affairs, Food & Public Distribution
भारत सरकार/Government of India
8, बहादुरशाह जफर मार्ग, नई दिल्ली-110002
8, बहादुरशाह जफर मार्ग, नई दिल्ली-110002

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BUREAU OF INDIAN STANDARDS
SCHEDULES FORMING PART OF THE BALANCE SHEET AS ON 31st MARCH 2025

		(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		22,74,25,65,793	20,76,20,49,201
1.2 Debentures and Bonds		15,00,00,000	17,00,00,000
1.3 Fixed Deposit with Banks		-	-
Total (1)		22,89,25,65,793	20,93,20,49,201
2 Others			
2.1 FDR NPS Fund A/c		1,82,011	7,64,326
2.2 FDR-Benevolent Fund		44,00,000	40,00,000
2.3 FDR-Terminal Leave Encashment Fund		70,10,69,351	-
Total (2)		70,56,51,362	47,64,326
3 General Provident Fund of Employees			
3.1 Government of India Securities		22,15,11,359	23,16,37,210
3.2 State Government Securities		32,78,93,367	37,93,97,939
3.3 Debentures and Bonds		31,18,64,712	34,34,06,531
3.4 Special Deposits with RBI		31,27,08,594	31,27,08,594
3.5 Equities & related investments-Mutual Funds		5,05,99,010	5,05,99,010
3.6 Fixed Deposit with Banks		1,01,00,000	3,44,00,000
Total (3)		1,23,46,77,042	1,35,21,49,284
TOTAL (1)+(2)+(3)		24,83,28,94,197	22,28,89,62,811

		(Amount in Rs.)	
		Current Year	Previous year
SCHEDULE 6 - INVESTMENTS-OTHERS			
1 Investments towards the Corpus/Capital Fund			
1.1 Government of India Securities		32,88,23,23,189	29,83,22,62,907
1.2 Fixed Deposit with Banks		3,15,26,08,128	3,65,30,95,164
TOTAL		36,03,49,31,317	33,48,53,58,071

Veena Kohli

वीना कोहली/VEENA KOHLI
अनुमान अधिकारी (लेखा)
Section Officer (Accounts)

भारतीय मानक बोर्ड
BUREAU OF INDIAN STANDARDS
परामर्शदाता नगरी, खाद्य एवं सार्वजनिक वितरण मंत्रालय
Ministry of Consumer Affairs, Food & Public Distribution
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8, Bhaadur Shah Zafar Marg, New Delhi-110002

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BUREAU OF INDIAN STANDARDS
SCHEDULES FORMING PART OF THE BALANCE SHEET AS ON 31st MARCH 2025

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	71,58,864	49,91,110
b)Stationery	72,11,421	91,04,169
c)Repair & Maintenance Consumables	14,32,945	15,39,904
Total (1)	1,58,03,230	1,56,35,183
2. Sundry Debtors		
a)Sale of Publications		
i) Exceeding six months	54,778	1,27,124
ii) Others	-	-
b)Certification		
i) Exceeding six months	25,26,484	24,18,757
ii) Others	8,09,075	1,83,580
c) Accounts Recoverable		
i) Accounts Recoverable (Employees)	19,42,379	24,25,762
ii) Recoverables from Government Departments (From MEA & DoCA)	96,14,205	95,78,757
iii) Accounts Recoverable (Others)	1,99,15,18,243	2,08,99,06,867
Total (2)	2,00,64,65,164	2,10,46,40,847
3. Cash Balance in Hand (Including Imprest)	2,17,052	1,99,698
4. Bank Balances:		
a) With Schedule Banks		
i) On Current Accounts	18,86,63,445	17,22,27,317
ii) On Saving Accounts	13,43,88,394	16,51,48,066
b) Cheque-In-Transit	-	7,50,000
Total of 4	32,30,51,839	33,81,25,383
5. Franking Machine Balance	64,719	56,146
TOTAL(A)	2,34,56,02,004	2,45,86,57,257

Veena Kohli
वीना कोहली/VEENA KOHLI
 अकाउंट्स ऑफिसर (अकाउंट्स)
 Section Officer (Accounts)
ब्यूरो ऑफ इंडियन स्टैंडार्ड्स
BUREAU OF INDIAN STANDARDS
 उपभोक्ता मामले, खाद्य एवं सार्वजनिक वितरण विभाग
 Ministry of Consumer Affairs, Food & Public Distribution
 भारत सरकार / Government of India
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 B, Bahadur Shah Zaini Marg, New Delhi-110002

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BUREAU OF INDIAN STANDARDS
SCHEDULES FORMING PART OF THE BALANCE SHEET AS ON 31st MARCH 2025

SCHEDULE 7 - CURRENT ASSETS, LOANS AND ADVANCES ETC.

	(Amount in Rs.)	
	Current Year	Previous Year
B. LOANS, ADVANCES AND OTHER ASSETS		
1. Advances to Staff for:		
i) Purchase of Conveyance	-	1,800
ii) House Building	1,02,86,222	1,12,86,014
iii) Computer	4,08,000	2,79,000
Total (1)	1,06,94,222	1,15,66,814
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	22,24,81,201	20,20,67,558
iii) Computerization Project:C-DAC	4,24,87,623	2,33,67,847
iv) Others	20,91,34,457	16,33,92,758
v) Consumer Welfare Fund(NBCC)	3,32,260	3,32,260
vi) Plan Project Schemes	17,436	17,436
Total (2a)	53,64,39,625	45,11,64,507
b) Prepaid Expenses	2,06,13,529	1,93,58,200
c) Advances to Staff for:		
i) Travel	1,41,47,730	58,90,585
ii) Leave Travel Concession	3,96,786	5,33,826
Total (2c)	1,45,44,516	64,24,411
d) Security Deposits	3,57,19,101	3,07,40,576
TOTAL (2)	60,73,16,771	50,76,87,693
3. Income Accrued		
a) On Investments from Earmarked/Endowment Funds & Others		
i) BIS Corpus Fund	62,34,38,723	56,26,66,894
ii) Pension and Gratuity Liability Fund	17,86,93,720	17,29,63,483
iii) General Provident Fund	2,71,13,296	3,48,83,651
iv) Benevolent Fund	1,62,065	2,41,655
TOTAL (3)	82,94,07,804	77,07,55,683
4. Claim Receivable		
a) Income Tax	54,06,970	51,49,898
b) Goods and Services Tax	21,12,62,374	15,85,01,148
TOTAL (4)	21,66,69,344	16,36,51,046
TOTAL(B)	1,66,40,88,141	1,45,36,61,236
TOTAL(A+B)	4,00,96,90,145	3,91,23,18,492

Veena Kohli

वीना कोहली/VEENA KOHLI
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उपभोक्ता मामले, खाद्य एवं सार्वजनिक वितरण विभाग
Ministry of Consumer Affairs, Food & Public Distribution
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9, Bahadur Shah Zafar Marg, New Delhi-110002

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BUREAU OF INDIAN STANDARDS

SCHEDULES FORMING PART OF THE INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2025

	(Amount in Rs.)	
	Current Year	Previous Year
SCHEDULE 8-INCOME FROM SERVICES		
1. Product Certification	7,64,00,54,470	6,92,54,40,714
2. Compulsory Registration Scheme	1,10,61,96,500	1,07,64,55,314
3. Hallmarking	66,58,52,432	72,03,44,935
4. Management Systems Certification Services	4,01,91,064	4,48,40,630
5. Income from Testing	37,31,05,824	31,55,23,271
TOTAL	9,82,54,00,290	9,08,26,04,864

	Current Year	Previous Year
SCHEDULE 9-FEE/SUBSCRIPTION		
1. Conferences & Training Fees	2,72,29,149	2,69,36,179
2. Library Membership Fee	80,160	1,08,000
TOTAL	2,73,09,309	2,70,44,179

Veena Kohli

वीना कोहली/VEENA KOHLI
 अनुमान प्रोत्साही (लेखा)
 Section Officer (Accounts)
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BUREAU OF INDIAN STANDARDS
SCHEDULES FORMING PART OF THE INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2025

	Investment from Earmarked Fund		Investment-Others	
	Current Year	Previous Year	Current Year	Previous Year
(Amount in Rs.)				
SCHEDULE 10-INCOME FROM INVESTMENTS				
(Income on Investment from Earmarked/Endowment Fund transferred to fund)				
1 Interest	1,62,70,94,071	1,42,65,04,258	2,44,92,36,613	2,17,26,37,538
2 Investment on Properties (Rental Income)			11,90,952	23,97,346
TOTAL	1,62,70,94,071	1,42,65,04,258	2,45,04,27,565	2,17,50,34,884
 (TRANSFERRED TO EARMARKED/ENDOWMENT FUNDS)	 1,62,70,94,071	 -	 -	 -
[Refer Schedule 2, Item b(ii) - Col 6]				

	(Amount in Rs.)	
	Current Year	Previous Year
(Amount in Rs.)		
SCHEDULE 11-INCOME FROM ROYALTY, PUBLICATION ETC.		
A. INCOME FROM SALE OF STANDARDS		
1 Electronic Media	7,74,54,837	7,68,44,955
2 Hard copies	9,83,690	21,56,332
TOTAL(A)	7,84,38,527	7,90,01,287
B. Retrocession from ISO and IEC on Sale of their Publications in India	11,32,50,079	10,23,09,553
TOTAL(A+B)	19,16,88,606	18,13,10,840

Veena Kohli

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अनुमान अधिकारी (लेखा)
Section Officer (Accounts)
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BUREAU OF INDIAN STANDARDS

SCHEDULES FORMING PART OF THE INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2025

	(Amount in Rs.)	
	Current Year	Previous Year
SCHEDULE 12-INTEREST EARNED		
On Saving Account	77,91,015	57,40,836
TOTAL	77,91,015	57,40,836

	Current Year	Previous Year
SCHEDULE 13-OTHER INCOME		
a) Interest from Conveyance, Computer & House Building Advances	3,73,359	5,34,975
b) CGHS Contribution	1,25,90,185	1,02,85,325
c) Licence Fee- Staff Quarters	5,11,439	4,61,863
d) Miscellaneous Income at HQ	3,59,10,141	1,10,38,372
e) Miscellaneous Income at ROs/BOs	3,50,64,181	1,22,12,130
f) Miscellaneous Income at Laboratories	35,22,763	36,00,001
g) Surplus in GPF Account	31,79,421	59,58,134
h) Recruitment Receipts	1,92,59,009	-
TOTAL	11,04,10,498	4,40,90,800

Veena Kohli

वीना कोहली/VEENA KOHLI
अनुभाग अधिकारी (लेखा)
Section Officer (Accounts)

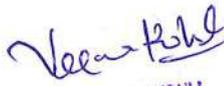
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BUREAU OF INDIAN STANDARDS
SCHEDULES FORMING PART OF THE INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2025

(Amount in Rs.)

	Current Year	Previous Year
SCHEDULE 14 - ESTABLISHMENT EXPENSES		
1. PAY & ALLOWANCES		
a) Pay	1,04,25,56,468	97,70,38,771
b) Allowances and Bonus	92,75,30,370	77,20,75,903
c) Terminal Leave Encashment	9,02,83,224	6,06,17,606
d) Leave Salary Contribution	19,50,776	-
TOTAL(1)	2,06,23,20,838	1,80,97,32,280
2. RETIREMENT BENEFITS		
Employer's Contribution to National Pension Scheme	13,05,27,476	7,93,98,279
TOTAL(2)	13,05,27,476	7,93,98,279
3. WELFARE EXPENSES		
a) Medical Benefits-Employees	5,41,94,376	4,40,00,868
b) Medical Benefits-Pensioners	11,91,37,263	10,18,08,985
c) Staff Welfare	5,19,67,431	3,71,39,637
d) Leave Travel Concession	1,67,56,593	1,28,12,853
TOTAL(3)	24,20,55,663	19,57,62,343
TOTAL(1+2+3)	2,43,49,03,977	2,08,48,92,902


बीना कोहली / VEENA KOHLI
 Section Officer (Accounts)
भारतीय मानक बोर्ड
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BUREAU OF INDIAN STANDARDS

SCHEDULES FORMING PART OF THE INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2025

(Amount in Rs.)

	Current Year	Previous Year
SCHEDULE 15 - OPERATIONAL AND ADMINISTRATIVE EXPENSES		
1. TRAVELLING EXPENSES		
a) Overseas	4,78,51,865	3,15,69,293
b) Domestic	17,06,94,265	14,83,50,386
c) Committee Members	1,99,28,562	1,02,92,085
TOTAL(1)	23,84,74,692	19,02,11,764
2. SUBSCRIPTION TO INTERNATIONAL ORGANISATIONS		
a) International Standards Organization(ISO)	6,22,05,083	5,42,34,219
b) International Electrotechnical Commission(IEC)	1,65,81,622	1,50,20,664
TOTAL(2)	7,87,86,705	6,92,54,883
3. PRINTING		
a) Standards & Notifications	26,98,680	23,19,926
b) Bulletin	1,78,287	11,86,897
TOTAL(3)	28,76,967	35,06,823
4. TESTING & SURVELLIANCE		
a) Testing Charges	1,19,06,60,362	82,71,05,529
b) Laboratory Consumables and Repair & Maintenance of Laboratory Equipments	7,83,10,453	6,46,56,188
c) Market Samples	8,50,48,269	7,89,32,367
d) Hiring of Taxies for Inspection Work	9,68,09,195	8,06,35,508
e) Inspection charges to outside agencies	14,96,92,955	9,61,84,564
f) Freight and Cartage	7,74,29,647	6,33,88,797
TOTAL(4)	1,67,79,50,881	1,21,09,02,953
5. PUBLICITY		
	37,15,21,540	27,70,04,932
6. OFFICE EXPENSES		
a) Stationery	2,68,50,655	2,69,15,246
b) Postage	1,38,60,152	1,71,41,105
c) Telephone	1,52,10,577	1,57,25,024
d) Recruitment	10,48,41,878	55,48,405
e) Refund of Recruitment Receipt	-	17,08,475
f) Refreshment and Entertainment	28,92,286	28,24,305
g) Liveries	4,34,302	1,84,805
h) Insurance and Bank Charges	57,85,752	50,35,917
i) Miscellaneous	50,24,390	54,97,981
j) Rent and Statutory Taxes	14,80,65,088	12,24,97,663
k) Electricity and Water Charges	7,97,68,721	7,57,26,936
l) Taxi Hiring Charges	3,70,29,602	3,85,26,624
Total	43,97,63,403	31,73,32,486

Veena Kohli

वीना कोहली/VEENA KOHLI

अनुभाग अधिकारी (लेखा)
Section Officer (Accounts)

भारतीय मानक ब्यूरो
BUREAU OF INDIAN STANDARDS

संयोजित मन्त्रालय, खाद्य एवं सार्वजनिक वितरण विभाग
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BUREAU OF INDIAN STANDARDS
SCHEDULES FORMING PART OF THE INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2025

	(Amount in Rs.)	
	Current Year	Previous Year
SCHEDULE 15 - OPERATIONAL AND ADMINISTRATIVE EXPENSES		
7. REPAIRS AND MAINTENANCE		
a) Furniture and Office Equipment	74,15,620	55,60,261
b) Building	8,35,89,258	6,83,73,243
c) Vehicles	3,70,274	4,51,533
TOTAL(7)	9,13,75,152	7,43,85,037
8. CONFERENCES, CONSUMER AWARENESS AND TRAINING PROGRAMME		
a) Conferences, Seminars and Consumer Awareness Programmes	15,93,97,949	7,14,61,353
b) Training Expenses in NITS	3,45,20,444	3,17,09,734
c) Standard Promotion Activities	44,84,73,022	33,44,73,413
d) Training Expenses	47,93,374	38,50,582
TOTAL(8)	64,71,84,789	44,14,95,082
9. OTHER EXPENSES		
a) Information Technology Service Expenses	23,01,80,283	24,40,78,154
b) Library Subscription and Expenses	17,25,607	11,02,216
c) Audit Fees and other Consultancy Charges	1,31,89,478	1,04,59,271
d) Legal charges	2,18,13,739	1,63,62,711
e) Hiring- Skilled/ Unskilled Manpower and Housekeeping & Security	51,27,06,701	47,54,45,101
f) Hiring of Technical Manpower	11,74,51,624	13,65,77,483
g) Hiring of Consultants and Consultancy Charges	2,91,76,098	2,08,94,587
h) Bad Debts & Losses Written Off	49,103	4,75,180
i) Quality System Charges	2,22,83,217	2,24,91,895
j) Staff Training	51,16,154	61,90,764
k) Hindi Promotional Activities	57,89,138	58,91,109
l) Enforcement outsourcing Expenses	3,67,069	4,35,505
m) CENVAT Credit Expenses/Input Tax Credit foregone	2,55,90,456	1,70,02,601
n) Capital Investments (Fixed Assets) Written Off (Net)	25,35,719	56,21,022
o) R&D Projects	9,49,88,552	1,45,36,880
TOTAL(9)	1,08,29,62,938	97,75,64,479
TOTAL(1 to 9)	4,63,08,97,067	3,56,16,58,439

Veena Kohli

वीना कोहली/VEENA KOHLI
 अनुपात अधिकारी (लेखा)
 Section Officer (Accounts)
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BUREAU OF INDIAN STANDARDS

**SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE PERIOD
ENDED 31st MARCH 2025**

SCHEDULE 16 - SIGNIFICANT ACCOUNTING POLICIES

1. ACCOUNTING 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 Certification Income which is 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, Laboratory Consumables, Spares, Stationery and other stock are valued at cost.

3. INVESTMENT

3.1 The Investments are carried at cost.

3.2 The premium paid on acquisition of investments is amortized on a time proportion basis up to 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 cost of acquisition, 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.

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 Assets are shown as addition to Corpus/Capital Fund.



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9, Bahadur Shah Zafar Marg, New Delhi-110002

7. FOREIGN CURRENCY TRANSACTIONS

- 7.1 Transactions denominated in Foreign Currency are accounted at the exchange rate prevailing on the date of the transaction.
- 7.2 Current Liabilities are converted at the exchange rate prevailing as on the end of the year and the relevant gain/loss is transferred to Income & Expenditure Account.

8. PAY & ALLOWANCES

The payments of Pay & Allowances are charged to Income & Expenditure Account on accrual basis.

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 shown under the Schedule 2- Earmarked/Endowment Fund.
- 9.2 Liability towards Terminal Leave Encashment of existing employees for past service based on the Actuarial Valuation is accrued and provided in the Terminal Leave Encashment Fund shown under the Schedule 2- Earmarked/Endowment Fund.
- 9.3 Based on the Actuarial Valuation Report, Annual Contribution to both the Funds is provided in the Income & Expenditure Account with corresponding credit to Pension/Gratuity Liability Fund and Terminal Leave Encashment Fund.
- 9.4 The actual payments of all pensionary benefits and recurring pension during the year are debited to Pension & Gratuity Liability Fund Account. Similarly, the actual payments of all terminal leave encashment during the year are debited to Terminal Leave Encashment Fund.

10. ADVANCES TO EMPLOYEES

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

11. GPF ACCOUNTS

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

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BUREAU OF INDIAN STANDARDS

**SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED
31st MARCH 2025**

SCHEDULE 17-CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS

1. CONTINGENT LIABILITIES

1.1.1 Disputed Demands of Service Tax/ Goods and Services Tax (excluding penalty and interest): These disputed demands relate to tax liability on revenue sharing receipts from Assaying & Hallmarking 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)	BIS HQ (GST)	9.59

1.1.2 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 31.03.2025. 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 2.9).

1.1.3 Suit No. 3016 of 2010 in Hon'ble Bombay High Court: - Contingent Liability of Rs. 73,82.90 lakhs along with 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.

1.1.4 Bank Guarantee: Bank Guarantee of Rs. 39.50 lakh was drawn in favor of Delhi Metro Rail Corporation for a period of three & half years from 13.01.2024 to 12.07.2027 against 100% margin in the form of Bank FD for the lease accommodation for Central Regional Office.

1.1.5 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).


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2. NOTES ON ACCOUNTS

2.1.1 **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 ERO Building	8.13	6.09	2.04
(ii)	Modernization of CL Sahibabad	18.35	18.01	0.34

2.2 Pension & Gratuity Liability Fund (Schedule 2-Column 6)

2.2.1 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 is Rs. 2490.25 crore as on 31.03.2025 which is as given under:

(Amount in crore)		
Sl. No.	Accrued Liability towards	
1.	Accrued pension liability for existing pensioners	2058.44
2.	Accrued Pension Liability of existing employees for their past service	356.07
3.	Accrued Gratuity Liability of existing employees under CCS Pension Rules and NPS	75.74
	Total	2490.25

The above liability as per actuarial valuation as on 31.03.2024 had amounted to Rs. 2312.30 crore.

2.2.3 The position of the Pension & Gratuity Liability Fund as on 31.03.2025 is given as under:

i) **Opening Balance in the Fund:** - The amount available in the Pension & Gratuity Liability Fund as on 01.04.2024 amounted to Rs. 23,12,30,60,882.

- ii) **Interest earned by the Fund:** - The interest earned during 2024-25 on investments of Pension & Gratuity Liability Fund on accrual basis amounted to Rs. 162,70,94,071 and the same has been credited to Pension & Gratuity Liability Fund.
- iii) An amount of Rs. 8,85,548 was credited to Pension & Gratuity Liability Fund towards Pension Contribution.
- iv) **Coverage under CCS (Pension Rules) i.e. Old Pension Scheme (OPS) in place of National Pension System(NPS):** An amount of Rs. 17,07,243 in respect of one employee who was covered under NPS and now approved for coverage under CCS (Pension) Rules (in terms of O.M. No. 57/05/2021-P&PW(B) dated 03.03.2023 of Ministry of Personnel, Public Grievances and Pensions), has been credited to the Pension & Gratuity Liability Fund.
- v) **Transfer of BIS contribution towards NPS to Pension & Gratuity Liability Fund:** In terms of CCS (Implementation of National Pension System) Rules, 2021, on death of two BIS employees, an amount of Rs. 4,72,065 was transferred to Pension & Gratuity Liability Fund.
- vi) **Payments made from the Fund:** -Total payments of pension, commutation and gratuity during 2024-25 amounted to Rs.1,59,09,55,415, an amount of Rs.3,50,15,022 was expensed out as amortization of premium paid on investment and Rs. 295 were paid as Bank Charges. Thus total payments out of Pension & Gratuity Liability Fund amounted to Rs.1,62,59,70,732 during the year. (Schedule 2, column 6).
- vii) **Shortfall in the Fund provided from Income & Expenditure Account:** - As a result of the transactions given above, the balance in the Pension & Gratuity Liability Fund A/C as on 31.03.2025 worked out to Rs. 23,12,72,49,077 against actuarial valuation of Rs.24,90,25,00,645. Since there was a shortfall of Rs.1,77,52,51,568 in the Pension & 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."
- viii) **Closing balance in the Fund:** As a result of above transactions, the balance in the Pension & Gratuity Liability Fund as on 31.03.2025 amounts to Rs. 24,90,25,00,645 (Schedule 2, column 6).

2.3 Terminal Leave Encashment Fund: A new fund viz. Terminal Leave Encashment Fund has been created at the end of 2024-25 as per the actuarial valuation done based on the employee strength as on 31.03.2025. The fund has been created by debiting Capital/Corpus fund to that extent i.e. Rs. 70,10,69,351. All payments of terminal leave encashment from 01.04.2025 onwards will be debited to this fund (Schedule 2, Column 7).

2.4 National Pension System (NPS) Fund: - The National Pension System (NPS) is applicable to all employees who joined BIS after 01.01.2004. For the purpose of registration of BIS employees under NPS, BIS has been taking services of Central Recordkeeping Agency (CRA) from Protean eGov Technologies Ltd. (erstwhile NSDL). The employee contribution and BIS contribution under NPS are remitted to CRA on a monthly basis. However, the employee contribution and BIS contribution in respect of such employees who are yet to be registered with CRA are kept with BIS under NPS Fund and

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are invested by BIS. The balance in the NPS Fund with BIS as on 31.03.2025 amounts to Rs 1,82,011 {Schedule 2, column 5}.

2.5 Investment of BIS Funds

2.5.1 Investment of Corpus/Capital Fund: Total investments of BIS Corpus/Capital Fund, NPS Fund and Terminal Leave Encashment Fund as on 31.03.2025 amounted to Rs. 3,67,361.83-lakhs (shown under schedule 5, 6 & Schedule 18) which represents various funds as under:

(Amount in lakh)				
Sl. No.	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	31,526.09	3,28,823.23	360349.32
ii)	National Pension Scheme Fund	1.82	-	1.82
iii)	Terminal Leave Encashment Fund	7010.69		7010.69
	Total Investment	38538.60	3,28,823.23	3,67,361.83

2.5.2 Investments of Pension & Gratuity Liability Fund: Total Investment of Pension & Gratuity Liability Fund as on 31.03.2025 amounted to Rs. 2,28,925.66 lakhs (shown under Schedule 5 & Schedule 18):

(Amount in lakh)			
Funds against which the Investment is represented	Investment in PSU Bonds	Investment in Govt. Securities including premium paid	Total Investment
Pension & Gratuity Liability Fund	1500.00	2,27,425.66	2,28,925.66

2.5.3 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. UPCSML 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 along with the interest @ 9% only from 01.05.2000 till the date of realization.

UPCSMFL filed the Review Petitions No. 48/2017 & 138/2017 praying the Hon'ble NCDRC to recall and set aside order dated 01.02.2016. The Review Petitions were dismissed by Hon'ble NCDRC.

Further, while the Execution Petition filed by BIS was being heard by Hon'ble NCDRC since then, UPCSML vide letter dated 02 September 2023 offered One

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Time Settlement (OTS) of the dispute wherein UPSCMFL agreed to pay interest @ 16% p.a. as per coupon rate from 01.05.2000 to 30.04.2004 (i.e. date of maturity) and @ 9.50 percent (simple interest) thereafter till date of payment. Since the OTS proposal of UPSCMFL was more favourable for BIS than the decision of Hon'ble NCDRC, the said OTS was accepted by Competent Authority of BIS after consultation with Legal Department of BIS. Accordingly, BIS received Rs. 6,99,77,534 during 2024-25 against the said OTS.

2.5.4 **Investments of Terminal Leave Encashment Fund (Schedule 2, Column 7):** As the fund has been created for the first time as on 31.03.2025 amounting to Rs. 7010.69 lakh (as per the actuarial valuation done based on the employee strength as on 31.03.2025) by debiting the Capital/Corpus Fund, the investment of equivalent amount already in FDRs against Capital/Corpus Fund, has been earmarked against the Terminal Leave Encashment Fund. In future, all interest earned on the same will be credited to this fund.

2.6 **Plan Scheme for setting up of Gold Hall Marking/Assaying Centers in India with Central Assistance (Schedule 2, Column 1):** This scheme is being implemented by BIS on behalf of Department of Consumer Affairs (DoCA), Ministry of Consumer Affairs, Food & Public Distribution, Govt. of India. 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.

During the year 2024-25, a grant of Rs. 95.70 lakhs were received as per Central Sector Scheme of DoCA under Setting up of Gold Hallmarking/Assaying Centres in India with central assistance and expenditure of Rs. 91.39 lakhs [i.e. Assistance to Hallmarking Centres – Rs. 81.28 lakhs and Rs. 10.11 lakhs for Capacity Building Training Programme (i.e. Rs. 4.72 lakh on Artisan Training Program, Rs. 2.62 lakhs on Assaying & Hallmarking Personnel Training Programme and Rs. 2.77 lakhs on Training of Trainers-TOT Programme for BIS official)] has been incurred during the year. The unspent balance is Rs. 4.31 lakhs which cannot be utilized as per Central Nodal Agency (CNA) concept.

2.7 **Plan Schemes of Govt. of India- "Consumer Education and Training, HRD and Capacity Building":** An amount of Rs. 23,39,746 is receivable under the Consumer Education and Training, HRD and Capacity Building scheme of Department of Consumer Affairs, Ministry of Consumer Affairs, Food & Public Distribution, Government of India which was implemented by BIS (Refer Schedule 7(A) Item 2c(ii).

2.8 **Consumer Awareness & Protection Fund-Fines & Penalties (Schedule 2, Column 8):** A fund viz. "Consumer Awareness & Protection Fund-Fines & Penalties" (has been created by BIS and all the fines and penalties received are 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. 28,65,000 available in the fund.

2.9 **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. 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. 84,38,568 made up to 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.

2.10 **Advance paid to IIT Bombay for Hallmarking Digitization Solution:** An agreement was signed by BIS 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, Mumbai on 15.10.2020. However, IIT, Mumbai has not yet returned the balance amount of Rs. 619.87 lakhs despite repeated reminders from BIS.

Subsequently, with the approval of the DG, BIS, a legal notice for sending to IIT, in relation to the subject matter, has been drafted by the Legal Department of BIS. The draft legal notice is currently being examined by the Hallmarking Department to verify its facts and figures.

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

2.11.1 The capital expenditure out of BIS Funds (including adjustment of advances/Capital WIP) during 2024-25 amounted to Rs. 7066.35 lakh as under (Refer Schedule 4):

(Amount in lakh)

Addition to Fixed Assets	2024-25
Building	4464.88
Furniture	756.44
Office Equipment	191.98
Computers & Software	677.65
Plant, Machinery & Equipment-Lab Equipment	957.75
Library Books	17.65
Total	7066.35

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- 2.11.2 **Capital Work-in-Progress:** The Capital works-in-progress reflected under Fixed Assets Schedule (Schedule 4) include 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:

Sl. No.	Project	(Amount in lakh)	
		Capital work in progress as on 31.03.2025	
(i)	Modernization of HQ Building		212.69
(ii)	Construction of Raipur Office Building		554.85
(iii)	Computer software under development		319.06
(iv)	Central AC Plant (through NBCC-discontinued) (please refer note 2.8)		84.39
(v)	Modernization of Northern Region Laboratory		471.69
(vi)	Construction of new building at Lucknow		1.63
(vii)	Modernization of Eastern Region Office Building		28.57
(viii)	Modernization of Western Regional Office Building		817.29
(ix)	Modernization of Central Laboratory		295.13
	Total		2785.30

The expenditure incurred on the above projects could not be capitalized as on 31.03.2025 in the absence of completion certificate (category-wise & item-wise) from the executing agencies. Therefore, depreciation on these works could not be provided.

- 2.12 **Surplus in General Provident Fund (GPF) Accounts:** There was a surplus (i.e. excess of income over expenditure) of Rs. 31,79,421 in BIS Employees General Provident Fund Account during 2024-25. 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)].

2.13 **Income-Tax Exemption:**

- 2.13.1 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.

- 2.13.2 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 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 also. 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) was 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.

- 2.14 **BIS as Central Nodal Agency (CNA):** Department of Consumer Affairs has designated BIS as CNA for various Central Sector Schemes (CSS) of DoCA for which necessary action viz., approval/mapping of digital accounts of sub-agencies, setting of limits, settlement of accounts etc. is taken from time to time as per governing guidelines and directions/orders received from DoCA. As per the instructions of DoCA, the Bank Accounts for the said schemes have been opened in the name of BIS with Kotak Mahindra Bank called Central Nodal Accounts. The balances available in these Accounts as on 31.03.2025 are not taken into account as the same does not pertain to BIS, except for Scheme of DoCA under Setting up of Gold Hallmarking/Assaying Centres in India with central assistance for the reason that BIS is the implementing agency for the scheme.
- 2.15 The Annual Accounts have been prepared in the Uniform Format of Accounts prescribed by the Ministry of Finance.
- 2.16 Figures in Final Accounts have been rounded off to the nearest rupee.

Neena Kohli

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BUREAU OF INDIAN STANDARDS				
SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED 31 MARCH 2025				
DETAILS OF INVESTMENT AS ON 31ST MARCH 2025				
SCHEDULE 18: INVESTMENT				
(Amount in Lakh)				
Sl. No.	Name of Institution		Investment at cost	Indicative Market Value of investment*
1	INVESTMENT OF BIS FUNDS (PENSION & GRATUITY LIABILITY FUND)			
1.1	Investment with PSUs & Financial Institutions in Bonds & Deposits			
1.1.1	Power Finance Corporation Ltd.		1500.00	1474.35
	TOTAL (1.1)		1500.00	1474.35
1.2	Government of India Securities - Quoted			
	Face Value	222355.08		
	Premium (Net of amortization)	5170.58	227425.66	229447.51
	TOTAL (1.2)		227425.66	229447.51
	TOTAL 1(Refer Schedule 17 Item 2.5.2)		228925.66	230921.86
2	INVESTMENT OF CAPITAL/CORPUS FUND			
2.1	Investment with Banks in Fixed Deposits			
2.1.1	Canara Bank		17238.60	17238.60
2.1.2	Bank of Baroda		4600.00	4600.00
2.1.3	Punjab National Bank		3500.00	3500.00
2.1.4	Bank of India		4000.00	4000.00
2.1.5	Union Bank of India		9200.00	9200.00
	TOTAL (2.1)		38538.60	38538.60
2.2	Government of India Securities - Quoted			
	Face Value	325514.48		
	Premium (Net of amortization)	3308.25	328823.23	336231.81
	TOTAL (Refer Schedule 17 Item 2.4.1)		328823.23	336231.81
	TOTAL (2)		367361.83	374770.41
	TOTAL (1+2)		596287.49	605692.27
	TOTAL INVESTMENT OF Rs.596287.49 LAKH OF BIS REPRESENTS FOLLOWING FUNDS:			
a)	Pension & Gratuity Liability Fund Account:		228925.66	230921.86
	Under Schedule 5 (Item 1)			
b)	Corpus/Capital Fund		360349.32	367757.90
	under Schedule 6 (Item 1)			
c)	National Pension Scheme Fund		1.82	1.82
	Under Schedule 5, (Item 2.1)			
d)	Terminal Leave Encashment Fund		7010.69	7010.69
	Under Schedule 5, (Item 2.3)			
	Total Investments of Funds		596287.49	605692.27
3	INVESTMENT OF EMPLOYEES FUND			
3.1	General Provident Fund(see Schedule 5, Item 3)			
3.1.1	Government of India Securities - Quoted		2215.11	2063.62
3.1.2	State Government Securities - Quoted		3278.93	3302.31
3.1.3	Special Deposits with RBI		3127.09	3127.09
3.1.4	Debentures and Bonds of PSUs & Financial institutions - Quoted		3118.65	3508.30
3.1.5	Equities and related investment-Mutual Funds - Quoted		505.99	1010.10
3.1.6	Fixed Deposits with Banks		101.00	101.00
	TOTAL(3)		12346.77	13112.42
4	Benevolent Fund		44.00	44.00
	TOTAL(4)		44.00	44.00
	GRAND TOTAL(1+2+3)		608678.26	618848.69
	The aggregate quoted investment		566867.57	577038.00
	The aggregate unquoted investment (including Fixed Deposit)		41810.69	41810.69
	Total Investment		608678.26	618848.69

NOTE*: Market Value of investments have been made available by BIS Fund Manager AHS, HD01 Capital Markets & Securities Ltd., Mumbai. The securities have been valued at market price where market quotes were available or at face value/purchase price if the market quotes are not available. The Fixed Deposits with Banks have been shown at face values. The break-up is as given above.

Veena Kohli

वीना कोहली/VEENA KOHLI
अनुमान अधिकारी (लेखा)
Section Officer (Accounts)

भारतीय मानक ब्यूरो
BUREAU OF INDIAN STANDARDS
उपभोक्ता मामले, खाद्य व सार्वजनिक वितरण मंत्रालय
Ministry of Consumer Affairs, Food & Public Distribution
भारतीय सरकार/Ministry of India
9, Bahadur Shah Zafar Marg, New Delhi-110002

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A. RECEIPTS & PAYMENTS ACCOUNT OF BUREAU OF INDIAN STANDARDS FOR THE YEAR 2024-25

RECEIPTS		PAYMENTS			
PARTICULARS	Current Year	Previous Year	PARTICULARS	Current Year	Previous Year
I. Opening Balance			I. Establishment and Operational & Administrative Expenses	6,54,35,32,713	5,88,27,97,226
- Cash and Imprest	1,99,698	3,26,146			
- Bank	33,19,38,641	26,79,20,153	II. Payments made against Funds for various Projects		
			a) Scheme for setting up of Hall Marking Centres	91,39,292	71,92,379
II. Grants received from Govt. of India	95,70,000.00		0b) Quality Infrastructure for Consumer Protection	0	0
III. Interest received on Investments	2,38,74,20,537	2,15,58,82,534	III. Investments and Deposits made (Net)	5,31,05,11,500	5,38,64,10,015
IV. Income under Earmarked/ Plan Funds	1,57,13,89,579	1,39,91,47,300	IV. Expenditure on Fixed Assets	37,60,33,984	33,77,55,963
V. Interest received- Saving Bank Accounts	78,55,405	57,99,548	V. Other Payments		
			a) Current Assets, Current Liabilities and Inter Accounts	9,55,19,26,852	7,64,35,02,174
VI. Income from Services, Sales and Misc			b) Pension/Gratuity Liability Fund	1,43,06,93,644	1,32,85,44,789
a) Certification Income	9,45,22,94,466	9,07,86,90,553	c) Benevolent Fund	44,01,739	24,90,149
b) Sale of Standards	7,84,38,527	7,28,98,256	VI Closing Balance		
c) Others	16,45,39,270	8,78,47,563	- Cash and Imprest	2,17,052	1,99,698
			- Bank	31,69,57,939	33,19,38,641
VII. Other Receipts					
a) Current Assets, Current Liabilities and Inter Account	8,04,51,37,275	6,16,30,51,372			
b) Pension & Gratuity Liability Fund	1,49,12,58,472	1,38,39,35,601			
c) Benevolent Fund	33,72,845	53,32,008			
TOTAL	23,54,34,14,715	20,62,08,31,034	TOTAL	23,54,34,14,715	20,62,08,31,034

B. RECEIPTS & PAYMENTS ACCOUNT OF GENERAL PROVIDENT FUND FOR THE YEAR 2024-25

	Current Year	Previous Year		Current Year	Previous Year
I. Opening Bank Balance	54,36,742	66,84,737	I. Withdrawals & Final Payments	32,42,20,474	31,43,90,131
II. Interest Received on Investments	10,45,85,505	12,28,04,934	II. Advances to employees	35,20,800	21,07,000
III. Employees' Subscriptions	10,98,78,135	16,27,20,794	III. Death Linked Insurance	2,40,000	1,20,000
IV. Refund of advances	25,26,860	29,07,814	IV. Investments and Deposits made(n/d)		
V. Other Receipts - Current Assets	14,54,62,419	17,05,68,396	V. Other Payments		
			a) Current Liabilities	3,40,58,135	59,93,416
VI. Interest received- Saving Bank Accounts	2,60,401	2,58,886	b) Bank Charges, LFI Registration & Consultancy charges	16,553	1,887
TOTAL	36,81,49,862	46,59,45,561	VI. Closing Bank Balance	60,93,900	54,36,742

Veena Kohli

वीना कोहली/VEENA KOHLI
 अगुना उपायुक्त (सेवा)
 Section Officer (Service)
भारतीय मानक ब्यूरो
BUREAU OF INDIAN STANDARDS
 भारतीय मानक ब्यूरो, एन.डी.ए. मार्ग, नया दिल्ली
 Ministry of Consumer Affairs, Food & Public Distribution
 भारत सरकार/ Government of India
 9, Bahadur Shah Zafar Marg, New Delhi-110002

INTEGRITY PACT

To,
All the prospective Bidders

Sub: Submission of Tender for providing accounting & financial management services at all accounting units of Bureau of Indian Standards

Dear Sir,

It is here by declared that Bureau of Indian Standards is committed to follow the principle of transparency, equity and Competitiveness in public procurement.

The subject Notice Inviting Tender (NIT) is an invitation to offer made on the condition that the Bidder will sign the integrity Agreement, which is an integral part of tender/bid documents, failing which the tenderer /bidder will stand disqualified from the tendering process and the bid of the bidder would be summarily rejected. The independent external monitors for BIS are (i) Shri Vinay Ranjan Mishra, IRSS (Retd.) Email Id: vinay.mishra@gov.in (ii) Dr. Sanjay Kumar Panda, IAS (Retd.) Email id: sanjaypandaias@gmail.com.

This declaration shall form part and parcel of the Integrity Agreement and signing of the same shall be deemed as acceptance and signing of the Integrity Agreement on behalf of the Bureau of Indian Standards.

Yours faithfully

Director(Accounts)

INTEGRITY PACT

INTEGRITY PACT

To,

Director Accounts
Bureau of Indian Standards
Hqrs, New Delhi-110002.

Sub: Submission of Tender for providing accounting & financial management services at all accounting units of Bureau of Indian Standards.

Dear Sir,

I/We acknowledge that BIS is committed to follow the principles thereof as enumerated in the Integrity Agreement enclosed with the tender/bid document.

I/We agree that the Notice Inviting Tender (NIT) is an invitation to offer made on the condition that I/We will sign the enclosed integrity Agreement, which is an integral part of tender documents, failing which I/We will stand disqualified from the tendering process. I/We acknowledge that **THE MAKING OF THE BID SHALL BE REGARDED AS AN UNCONDITIONAL AND ABSOLUTE ACCEPTANCE** of this condition of the NIT.

I/We confirm acceptance and compliance with the Integrity Agreement in letter and spirit and further agree that execution of the said Integrity Agreement shall be separate and distinct from the main contract, which will come into existence when tender/bid is finally accepted by BIS. I/We acknowledge and accept the duration of the Integrity Agreement, which shall be in the line with Article 1 of the enclosed Integrity Agreement.

I/We acknowledge that in the event of my/our failure to sign and accept the Integrity Agreement, while submitting the tender/bid, BIS shall have unqualified, absolute and unfettered right to disqualify the tenderer/bidder and reject the tender/bid in accordance with terms and conditions of the tender/ bid.

Yours faithfully

(Duly authorized signatory of the Bidder)

(On Bidder's Letterhead to be signed and stamped by the authorized signatory)

INTEGRITY PACT

(To be signed on Plain Paper)

(To be submitted as part of Technical bid)

Tender Document No. Tend No./ xxxx;

Tender Title: Tender for providing accounting & financial management services at all accounting units of Bureau of Indian Standards.

This Agreement (hereinafter called the Integrity Pact) is made on ____ day of the month of ____ 202__ at _____, India. BETWEEN Procuring Organisation, ----- through Head of the Procuring Organisation, for and on behalf of President of India (hereinafter called the "The Principal", which expression shall mean and include unless the context otherwise requires, his successors in office and assigns) of the First Part AND M/ s. _____ (hereinafter called the "The Bidder/ Service Provider" which expression shall mean and include, unless the context otherwise requires, his successors and permitted assigns) of the Second Part. PREAMBLE 'The Principal' intends to award, under laid down organizational procedures, contract/ s for _____, 'The Principal' values full compliance with all relevant laws of the land, rules, regulations, economic use of resources and of fairness/ transparency in its relations with its Bidder(s) and/ or Service Provider(s). In order to achieve these goals, the Principal shall appoint Independent External Monitors (IEMs) who shall monitor the tender process and the execution of the contract for compliance with the principles mentioned above.

Section 1 - Commitments of the 'The Principal'

(1) 'The Principal' commits itself to take all measures necessary to prevent corruption and to observe the following principles: -

- a. No employee of the Principal, personally or through family members, shall in connection with the tender for, or the execution of a contract, demand, take a promise for or accept, for self or third person, any material or immaterial benefit which the person is not legally entitled to.
- b. The Principal shall, during the tender process, treat all Bidder(s) with equity and reason. The Principal shall in particular, before and during the tender process, provide to all Bidder(s) the same information and shall not provide to any Bidder(s) confidential/ additional information through which the Bidder(s) could obtain an advantage in relation to the tender process or the contract execution.
- c. The Principal shall exclude from the process all known prejudiced persons.

(2) If the Principal obtains information on the conduct of any of its employees, which is a criminal offence under the IPC/ PC Act, or if there be a substantive suspicion in this regard, the Principal shall inform the Chief Vigilance Officer and in addition, can initiate disciplinary actions.

Section 2 - Commitments of the 'Bidder/ Service Provider'

(1) The 'Bidder/ Service Provider' commit themselves to take all measures necessary to prevent corruption. The 'Bidder/ Service Provider' commit themselves to observe the following principles during participation in the tender process and during the contract execution.

- a. The 'Bidder/ Service Provider' shall not, directly or through any other person or firm, offer, promise, or give to any of the Principal's employees involved in the tender process or the execution of the contract, or to any third person any material or other benefit which he is not legally entitled to, in order to obtain in exchange any advantage of any kind whatsoever during the tender process or during the execution of the contract.
- b. The 'Bidder/ Service Provider' shall not enter with other Bidders into any undisclosed agreement or understanding, whether formal or informal. This applies in particular to prices, specifications, certifications, subsidiary contracts, submission or non-submission of bids or any other actions to restrict competitiveness or to introduce cartelization in the tender process.

c. The 'Bidder/ Service Provider' shall not commit any offence under the relevant IPC/ PC Act; further, the 'Bidder/ Service Provider' shall not use improperly, for purposes of competition or personal gain, or pass on to others, any information or document provided by the Principal as part of the business relationship, regarding plans, technical proposals, and business details, including information contained or transmitted electronically.

d. The 'Bidder/ Service Provider' of foreign origin shall disclose the name and address of the Agents/ representatives in India if any. Similarly, the Bidder/ Service Providers of Indian Nationality shall furnish the name and address of the foreign principals, if any. Further details as mentioned in the "Guidelines on Indian Agents of Foreign Suppliers" shall be disclosed by the Bidder/ Service Provider. Further, as mentioned in the Guidelines, all the payments made to the Indian agent/ representative have to be in Indian Rupees only. Copy of the "Guidelines on Indian Agents of Foreign Suppliers" is placed in Appendix to this agreement.

e. The 'Bidder/ Service Provider' shall, when presenting their bid, disclose any and all payments made, is committed to, or intends to make to agents, brokers, or any other intermediaries in connection with the award of the contract.

f. Bidder/ Service Provider who have signed the Integrity Pact shall not approach the Courts while representing the matter to IEMs and shall wait for their decision in the matter.

(2) The 'Bidder/ Service Provider' shall not instigate third persons to commit offences outlined above or be an accessory to such offences.

.Section 3 - Disqualification from tender process and exclusion from future contracts If the 'Bidder/ Service Provider', before award or during execution, has committed a transgression through a violation of Section 2, above or in any other form such as to put their reliability or credibility in question, the Principal is entitled to disqualify the 'Bidder/ Service Provider' from the tender process or take action as per the procedure mentioned in the "Guidelines on Banning of business dealings".

Section 4 - Compensation for Damages

(1) If the Principal has disqualified the 'Bidder/ Service Provider' from the tender process prior to the award according to Section 3, the Principal is entitled to demand and recover from 'Bidder/ Service Provider' the damages equivalent to Earnest Money Deposit/ Bid Security.

(2) If the Principal has terminated the contract according to Section 3, or if the Principal is entitled to terminate the contract according to Section 3, the Principal shall be entitled to demand and recover from the Service Provider liquidated damages of the contract value or the amount equivalent to Performance Bank Guarantee.

Section 5 - Previous transgression

(1) Bidder declares that no previous transgressions occurred in the last three years with any other Company in any country conforming to the anti-corruption approach or with any Public Sector Enterprise in India that could justify his exclusion from the tender process.

(2) If Bidder makes an incorrect statement on this subject, he can be disqualified from the tender process, or action can be taken as per the procedure mentioned in "Guidelines on Banning of business dealings".

Section 6 - Equal treatment of all Bidders/ Service Providers/ Subcontractors

(1) In the case of Sub-contracting, the Principal Service Provider shall take responsibility for the adoption of the Integrity Pact by the Sub-contractor.

(2) The Principal shall enter into agreements with identical conditions as this one with all Bidders and Service Providers.

(3) The Principal shall disqualify from the tender process all bidders who do not sign this Pact or violate its provisions.

Section 7 - Criminal charges against violating Bidder(s)/ Service Provider (s)/ Subcontractor(s)

If the Principal obtains knowledge of the conduct of a Bidder, Service Provider or Subcontractor, or of an employee or a representative or an associate of a Bidder, Service Provider or Subcontractor which constitutes corruption, or if the Principal has substantive suspicion in this regard, the Principal shall inform the same to the Chief Vigilance Officer.

Section 8 - Independent External Monitor

(1) The Principal appoints a competent and credible Independent External Monitor for this Pact after approval by Central Vigilance Commission. The task of the Monitor is to review independently and objectively whether and to what extent the parties comply with the obligations under this agreement.

(2) The Monitor is not subject to instructions by the representatives of the parties and performs his functions neutrally and independently. The Monitor would have access to all Contract documents whenever required. It shall be obligatory for him/ her to treat the information and documents of the Bidders/ Service Providers as confidential. He/ she reports to the Head of the Procuring Organisation.

(3) The Bidder(s)/ Service Provider (s) accepts that the Monitor has the right to access without restriction to all Project documentation of the Principal, including that provided by the Service Provider. The Service Provider shall also grant the Monitor, upon his request and demonstration of a valid interest, unrestricted and unconditional access to their project documentation. The same is applicable to Sub-contractors.

(4) The Monitor is under contractual obligation to treat the information and documents of the Bidder/ Service Provider (s)/ Sub-contractor(s) with confidentiality. The Monitor has also signed declarations on 'Non-Disclosure of Confidential Information' and of 'Absence of Conflict of Interest'. In case of any conflict of interest arising at a later date, the IEM shall inform the Head of the Procuring Organisation and recuse himself/ herself from that case.

(5) The Principal shall provide to the Monitor sufficient information about all meetings among the parties related to the Project provided such meetings could have an impact on the contractual relations between the Principal and the Service Provider. The parties offer the Monitor the option to participate in such meetings.

(6) As soon as the Monitor notices, or believes to have noticed, a violation of this agreement, he shall so inform the Management of the Principal and request the Management to discontinue or take corrective action, or to take other relevant action. The monitor can, in this regard, submit non-binding recommendations. Beyond this, the Monitor has no right to demand from the parties that they act in a specific manner, refrain from action, or tolerate action.

(7) The Monitor shall submit a written report to the Head of the Procuring Organisation within 8 to 10 weeks from the date of reference or intimation to him by the Principal and, should the occasion arise, submit proposals for correcting problematic situations.

(8) If the Monitor has reported to Head of the Procuring Organisation, a substantiated suspicion of an offence under relevant IPC/ PC Act, and Head of the Procuring Organisation has not, within the reasonable time, taken visible action to proceed against such offence or reported it to the Chief Vigilance Officer, the Monitor may also transmit this information directly to the Central Vigilance Commissioner. (9) The word 'Monitor' would include both singular and plural.

7. The details of Independent External Monitors are as follows:

(i) Shri Vinay Ranjan Mishra, IRSS (Retd.)

Email Id: vinay.mishra@gov.in

(ii) Dr. Sanjay Kumar Panda, IAS (Retd.)

Email id: sanjaypandaias@gmail.com

Section 9 - Pact Duration This Pact begins when both parties have legally signed it. It expires for the Service Provider 12 months after the last payment under the contract and for all other Bidders 6 months after the contract has been awarded. Any violation of the same would entail disqualification of the bidders and exclusion from future business dealings. If any claim is made/ lodged during this time, the same shall be binding and continue to be valid despite the lapse of this pact as specified above unless it is discharged/ determined by the Head of the Procuring Organisation.

Section 10 - Other provisions

(1) This agreement is subject to Indian Law. The place of performance and jurisdiction is the Registered Office of the Principal, i.e., New Delhi.

(2) Changes and supplements, as well as termination notices, need to be made in writing. Side agreements have not been made.

(3) If the Service Provider is a partnership or a consortium, this agreement must be signed by all partners or consortium members.

(4) Should one or several provisions of this agreement turn out to be invalid, the remainder of this agreement remains valid. In this case, the parties shall strive to come to an agreement with their original intentions.

(5) Issues like Warranty/ Guarantee etc., shall be outside the purview of IEMs.

(6) In the event of any contradiction between the Integrity Pact and its Appendix, the Clause in the Integrity Pact shall prevail.

(For and on behalf of Principal)

WITNESSES:

1
(signature, name and address)

2
(signature, name and address)

Place:

Dated:

(For and on behalf of "Bidder/ Service Provider")

WITNESSES:

1
(signature, name and address)

2
(signature, name and address)

Place:

Dated: