

केन्द्रीय मुहर विभाग-2

हमारा संदर्भ : के.मु.वि.-2/जी-38

23 03 2018

विषय: क्षेत्रीय उपमहानिदेशकों द्वारा शाखा कार्यालयों का छहमाही निरीक्षण  
उपरोक्त विषय पर परिपत्र अवलोकन हेतु संलग्न है।

(आदित्य दास)  
वैज्ञानिक (सी एम डी-2)

प्रमुख (के.मु.वि.-2)  
उपमहानिदेशक (प्रमाणन)

इंट्रानेट के माध्यम से सभी गतिविधि प्रमुखों एवं क्षेत्रीय उपमहानिदेशकों को परिचालित

प्रतिलिपि: आई टी एस विभाग - बीआईएस इंट्रानेट पर अपलोड करने के लिए

**CENTRAL MARKS DEPARTMENT-2**

Our Ref: CMD-2/G-38

**23 03 2018**

**Subject: Half yearly Audit of Branch Offices by DDGRs**

Please find enclosed a circular regarding the captioned subject.

(Aditya Das)  
Sc. 'C' (CMD-2)

Head (CMD-2)  
DDG (Certification)

Circulated to all Activity Heads and DDGRs through BIS intranet

Copy to: ITS for hosting on BIS Intranet

## CENTRAL MARKS DEPARTMENT-2

Our Ref: CMD2/G-38/DDGR

23-Mar-18

### **Subject: Half yearly Audit of Branch Offices by DDGRs**

1. This has reference to the above.
2. Reference is also invited to Office Order BIS/DGO(408)/2014 dt 13.08.2014 issued by Administration Department, as per which DDGRs were requested to conduct inspection of BOs under their jurisdiction twice a year and submit a report as per a prescribed format to DG within one week of completion of inspection.
3. As desired by the Competent Authority, all Activity Heads and DDGRs are requested to examine this format which addresses all activities i.e. Certification, Hallmarking, Enforcement, CAD, Publicity, Administration and Finance ,and provide any comments/suggestions for modification of the format.
4. Comments/Inputs may kindly be provided by **31 March 2018** please. These comments will be discussed during the ROs/BOs meeting on 6 April 2018.

**Aditya Das**  
Sc. C

**Head CMD-2**  
**DDG (Certification)**

**Circulated to All Activity Heads and DDGRs through BIS intranet**

Copy to:

**Head ITSD** - with a request to host the circular on intranet and also examine the needful action required for automating the proposed DDGR's Audit Report once it is finalized, as desired by CA.

भारतीय मानक ब्यूरो

(प्रशासन विभाग)

13 अगस्त 2014

कार्यालय आदेश

**विषय : क्षेत्रीय उपमहानिदेशक के द्वारा क्षेत्र के शाखा कार्यालयों का ऑडिट**

सक्षम प्राधिकारी ने निर्णय लिया है कि क्षेत्रीय उपमहानिदेशक शाखा कार्यालयों में समुचित रूप से कार्य सुनिश्चित करने के लिए निरोधात्मक सतर्कता ऑडिट के अनुरूप वर्ष में कम से कम दो बार क्षेत्र की शाखा कार्यालयों का आवधिक निरीक्षण करेंगे तथा निरीक्षण के पूर्ण होने के एक सप्ताह के भीतर महानिदेशक को अपनी रिपोर्ट भेजेंगे।

2. क्षेत्रीय उपमहानिदेशक द्वारा आवधिक निरीक्षण के दौरान निम्नलिखित मानदंडों पर जाँच की जायेगी:

- i) **प्रमाणन** – सामान्य, सरलीकृत प्रक्रिया एवं तत्काल योजना के अंतर्गत प्रदान किये गये गए लाइसेंसों की जाँच करना (अनुबंध IIक, IIख, IIग)
- ii) **प्रमाणन** – नवीकरण के लंबित आवेदन पत्रों की जाँच करना (अनुबंध-III)
- iii) **प्रमाणन** – सरेंडर किये/गतावधि लाइसेंसों की जाँच करना (अनुबंध-IV)
- iv) **प्रमाणन** – मुहरांकन रोकना (SoM) एवं मुहरांकन पुनः आरंभ करना (RoM) के अंतर्गत लाइसेंसों की जाँच करना (अनुबंध-Vक, Vख)
- v) **प्रमाणन** – लाइसेंसधारियों के औचक/निगरानी दौरों की जाँच (अनुबंध-VI)
- vi) **हॉलमार्किंग** – स्वर्णकारों को लाइसेंस (अनुबंध-VII)
- vii) **हॉलमार्किंग** – स्वर्णकारों की मार्किट निगरानी की जाँच करना (अनुबंध-VIII)
- viii) **आई-केयर कार्यक्रम** – गुणता संबंधी शिकायत (अनुबंध-IX)
- ix) **आई-केयर कार्यक्रम** – मानकों की शैक्षणिक उपयोगिता (अनुबंध-X)
- x) **आई-केयर कार्यक्रम** – उपभोक्ता संरक्षण-दुरुपयोग की पहचान (अनुबंध-XI)
- xi) **आई-केयर कार्यक्रम** – उपभोक्ता संरक्षण- दुरुपयोग पर वैधानिक कार्यवाही (अनुबंध-XII)
- xii) **आई-केयर कार्यक्रम** – प्रचार (अनुबंध-XIII)
- xiii) **आई-केयर कार्यक्रम** – बिक्री एवं वितरण (अनुबंध-XIV)
- xiv) **वित्त से संबद्ध मामले** – लेखा बहियों एवं लेखाकरण पद्धति की मॉनिटरिंग (अनुबंध-XV)
- xv) **वित्त से संबद्ध मामले** – बजट अनुमानों की तुलना में आय एवं व्यय का विश्लेषण (अनुबंध-XVI)

- xvi) वित्त से संबद्ध मामले – अर्द्ध वार्षिक आंतरिक ऑडिट रिपोर्टों पर प्राप्त पर्यवेक्षण का अनुपालन (अनुबंध–XVII)
- xvii) वित्त से संबद्ध मामले – सांविधिक एजी ऑडिट रिपोर्टों के अनुच्छेदों का अनुपालन (अनुबंध–XVIII)
- xviii) प्रशासनिक मामले – प्रशासनिक मामलों की मॉनिटरिंग हेतु जॉच बिंदु (अनुबंध–XIX)
- xix) प्रशासनिक मामले – सामान एवं सेवाएँ प्राप्त करने की मॉनिटरिंग (अनुबंध–XX)
- xx) प्रशासनिक मामले – हिंदी कार्यान्वयन की समीक्षा (अनुबंध–XXI)

3. अनुबंध-II से अनुबंध-XXI के प्रोफार्मा में निरीक्षण रिपोर्ट के साथ उपमहानिदेशक द्वारा पाई गई अनियमितताओं एवं सुधारात्मक एवं निरोधात्मक कार्यवाही हेतु सुझाव दर्शाते हुए प्रत्येक मानदण्ड (उपरोक्त मद सं. i से उपरोक्त xx तक) पर विस्तृत समीक्षा रिपोर्ट प्रस्तुत की जाए।
4. ऑडिट की संक्षिप्त रिपोर्ट अनुबंध-I के अनुसार प्रोफार्मा में दी जाये।
5. इसे महानिदेशक, भा.मा.ब्यूरो के अनुमोदन से जारी किया जा रहा है।

हस्ता./-  
(अनुज कुमार)  
उपमहानिदेशक (प्रशासन)

संदर्भ: प्रशासन/01/23/2014

निम्नलिखित को परिचालित:

मुख्यालय के सभी विभाग/क्षे0का0/शा0का0/नि0का0/टीएंडसी एवं प्रशिक्षण संस्थान, नोएडा

**BUREAU OF INDIAN STANDARDS**  
(Administration Department )

13 August 2014

**OFFICE ORDER**

**Subject: Audit of Branch Offices in the Region by DDGRs**

The Competent Authority has decided that DDGRs shall conduct periodic inspection of the BOs in the Region at least twice a year on the lines of Preventive Vigilance Audit to ensure proper working of the Branch Offices and send the report to DG within one week of completion of inspection.

2. Following parameters shall be checked during the periodic inspection by DDGRs:

- (i) **Certification** – Examination of New Licenses granted under Normal, Simplified Procedure and Tatkal Scheme (Annex- IIA, IIB, IIC)
- (ii) **Certification** – Examination of Pending Applications for Renewals ((Annex-III)
- (iii) **Certification** – Examination of Surrender/Expiration of Licence(Annex-IV)
- (iv) **Certification** – Examination of Licences under Stoppage of Marking (SoM) and Resumption of Marking (RoM) (Annex- VA, VB)
- (v) **Certification** – Examination of Surveillance visits of a Licensee (Annex-VI)
- (vi) **Hallmarking** – Licensing of Jewellers (Annex-VII)
- (vii) **Hallmarking** – Examination of Market Surveillance of Jewellers ( Annex-VIII)
- (viii) **I-Care Programme** – Complaint on Quality (Annex-IX)
- (ix) **I-Care Programme** – Educational Utilization of Standards (Annex-X)
- (x) **I-Care Programme** – Consumer Protection- Detection of Misuse (Annex-XI)
- (xi) **I-Care Programme** – Consumer Protection-Legal Action-Misuse (Annex-XII)
- (xii) **I-Care Programme** – Publicity (Annex XIII)
- (xiii) **I-Care Programme** – Sales & Distribution (Annex-XIV)
- (xiv) **Finance Related Matters** – Monitoring of Books of Accounts & Accounting System (Annex-XV)
- (xv) **Finance Related Matters** – Analysis of Income & Expenditure vis-à-vis Budget Estimates (Annex-XVI)
- (xvi) **Finance Related Matters** – Compliance to observations in Half yearly Internal Audit Reports (Annex-XVII)
- (xvii) **Finance Related Matters** – Compliance to Paras in the Statutory AG Audit Reports(s) (Annex-XVIII)
- (xviii) **Administrative Matters** – Check List for Monitoring of Administration Matters (Annex-XIX)
- (xix) **Administrative Matters** – Monitoring of Procurement of Goods & Service (Annex-XX)
- (xx) **Administrative Matters** – Review of Hindi implementation (Annex-XXI)

3. Detailed review report on each of the parameters (Items No. i to xx above) indicating the irregularities observed and suggestion for corrective and preventive action, should be submitted by DDGs along with Inspection Report in the proformae at Annex-II to Annex-XXI.
4. Summary Report of the Audit to be given in Proforma at Annex-I.
5. This issues with the approval of DG BIS.

Sd/-  
(Anuj Kumar )  
**DDG (Administration)**

Ref: Admn/01/23/2014

Circulated to: All the departments at HQ/ ROs/BOs/ IOs/T&C & NITS

## SUMMARY REPORT OF HALF-YEARLY AUDIT OF \_\_\_\_\_ BO

NAME OF DDG:

DATE(S) OF VISIT:

PERIOD OF REVIEW:

Sl. No.	Parameter	Irregularities Observed	Names of IO/ Dealing Asstt/UDC	Suggestions for Corrective/ Preventive Action
1.	<b>Grant of Licence under Normal/Simplified Procedure/Tatkal Scheme (as per Annex-IIA, IIB, IIC)</b> 1. Case 1 2. Case 2 3. Case 3			
2.	<b>Pending Applications for Renewal (as per Annex-III)</b> 1. Case 1 2. Case 2 3. Case 3			
3.	<b>Surrender/Expiration of Licence (as per Annex-IV)</b> 1. Case 1 2. Case 2 3. Case 3			
4.	<b>Stoppage of Marking/ Resumption of Marking (as per Annex-VA, VB)</b> 1. Case 1 2. Case 2 3. Case 3			
5.	<b>Visit of Premises of a Licensee (as per Annex-VI)</b> 1. Case 1 2. Case 2 3. Case 3			
6.	<b>Hallmarking Certification Scheme</b> 1. No. of Days taken in Grant of Licence (Annex-VII) 2. Market surveillance of Jewellers (Annex-VIII)			
7.	<b>Implementation of i-care Programme</b> 1. Complaint on Quality (Annex-IX) 2. Educational Utilization of Standards (Annex-X) 3. Consumer Protection- Detection of Misuse Annex-XI) 4. Consumer Protection- Legal Action - Misuse (Annex-XII) 5. Publicity (Annex-XIII) 6. Sales & Distribution (Annex-XIV)			
8.	<b>Financial / Accounts Matters:</b> 1. Books of Accounts & Accounting Functions (Annex-XV) 2. Analysis of Income & Expenditure vis-a-vis Budget Estimates (Annex-XVI) 3. Observation in Half Yearly Internal Audit (Annex-XVII) 4. Compliance to Paras in Statutory AG Audit Reports (Annex-XVIII)			
9.	<b>Administrative Matters:</b> 1. Monitoring of Administration Matters (Annex-XIX) 2. Monitoring of Procurement of Goods & services (Annex-XX) 3. Monitoring of Hindi Implementation (Annex-XXI)			

## RECOMMENDATIONS :

.....  
 .....

(Signature of DDG)

DG

**REVIEW PROFORMA – GRANT OF LICENCE (NORMAL PROCEDURE)**

**NAME OF THE BRANCH OFFICE (CODE):**  
**NAME OF HEAD:**

**DATE(S) OF AUDIT:**

**PERIOD OF REVIEW:**

Name of the Firm/Applicati on No.	IS No.	Date of Receipt of application in Branch Office	First Scrutiny (Single Window)				Second Scrutiny	
			Whether the documents of application are as per the check list and with fees	Date of recording of application	Return of application- not recorded	Reasons for return of application- (clearly recorded/not recorded)	Name of the Dealing Officer	Date of communication of addl information to be provided during prelim inspection by the dealing officer
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>TOTAL</b>								

Preliminary Inspection (PI)				Grant of Licence					Total No. of days taken in Grant of Licence from the date of receipt of Application (18)-(5)	Deviation from time norms				Remarks
Date of Prelimina ry Inspectio n	Communic ation of DV Report to the applicant, if any	Date of receipt of Sample by Sample Cell	Date of submission of IR to BO	Date of receipt of test report	Date of 2 <sup>nd</sup> visit, if required	Put up for Grant of Licence after TR received and applicant submits compliance to DV Report/2 <sup>nd</sup> visit	Date of Grant of Licence/ Rejection by BO	Date of Payment of Marking Fee by Applicant		In carrying out Preliminary Inspection within Time Norms	In delivery of sample to sample cell	IR not put up to BO in Time	In Grant/ Rejection of application after PI	
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
									<b>TOTAL</b>					

**SUMMARY**

Average No. of Days taken in GOL under Normal Procedure =  $\frac{\text{Total No. of Days taken in GOL (Col 19)}}{\text{Total No. of Licences Granted (Col 1)}}$

**Time Norms for:**

**i) Scrutiny of Application: .....**

**ii) Processing of Application (Normal/Simplified/Tatkal): .....**



**REVIEW PROFORMA – GRANT OF LICENCE (SIMPLIFIED PROCEDURE)**

**NAME OF THE BRANCH OFFICE (CODE):**

**DATE(S) OF AUDIT:**

**PERIOD OF REVIEW:**

**NAME OF HEAD:**

Name of the Firm/Applicati on No.	IS No.	Date of Receipt of application in Branch Office	First Scrutiny (Single Window)				Second Scrutiny	
			Whether the documents of application are as per the check list along with fees & complete Test Report	Date of recording of application	Return of application- not recorded	Reasons for return of application- (clearly recorded/not recorded)	Name of the Dealing Officer	Date of communication of addl information to be provided during verification visit by the dealing officer
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>TOTAL</b>								

Verification Visit				Grant of Licence				Total No. of days taken in Grant of Licence from the date of receipt of Application (17)-(5)	Verificatio n Sample Test Report	Deviation from time norms				Remarks
Date of Verificati on Visit	Communic ation of DV Report to the applicant, if any	Review of Test Report	Date of submission of IR to BO	Date of 2 <sup>nd</sup> visit, if required	Put up for Grant of Licence after TR received and applicant submits compliance to DV Report/2 <sup>nd</sup> visit	Date of Grant of Licence/ Rejection by BO	Date of Payment of Marking Fee by Applicant			Review of Test Report	In carrying out Verification visit within Time Norms	In delivery of sample to sample cell	IR not put up to BO in Time	
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
								<b>TOTAL</b>						

**SUMMARY**

Average No. of Days taken in GOL under Simplified Procedure = Total No. of Days taken in GOL (Col 18)  
Total No. of Licences Granted (Col 1)

**Time Norms for:**

**i) Scrutiny of Application: .....**

**ii) Processing of Application (Normal/Simplified/Tatkal): .....**

**REVIEW PROFORMA – GRANT OF LICENCE (TATKAL SCHEME)**

NAME OF THE BRANCH OFFICE (CODE):

DATE(S) OF AUDIT:

PERIOD OF REVIEW:

NAME OF HEAD:

Name of the Firm/Applicati on No.	IS No.	Date of Receipt of application in Branch Office	First Scrutiny (Single Window)				Second Scrutiny	
			Whether the documents of application are as per the check list and with fees	Date of recording of application	Return of application- not recorded	Reasons for return of application- (clearly recorded/not recorded)	Name of the Dealing Officer	Date of communication of addl information to be provided during Preliminary inspection by the dealing officer
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>TOTAL</b>								

Preliminary Inspection (PI)			Grant of Licence						Total No. of days taken in Grant of Licence from the date of receipt of Application (18)-(5)	Deviation from time norms				Amount of Tatkal Fee refunded/ adjusted against Marking Fee	Remarks
Date of Preliminary Inspection	Communication of DV Report to the applicant, if any	Date of receipt of Sample by Sample Cell	Date of submission of IR to BO	Date of receipt of test report	Date of 2 <sup>nd</sup> visit, if required	Put up for Grant of Licence after TR received and applicant submits compliance to DV Report/2 <sup>nd</sup> visit	Date of Grant of Licence/ Rejection by BO	Date of Payment of Marking Fee by Applicant		In carrying out Preliminary Inspection within Time Norms	In delivery of sample to sample cell	IR not put up to BO in Time	In Grant/ Rejection of application after PI		
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
									<b>TOTAL</b>						

**SUMMARY**

Average No. of Days taken in GOL under Tatkal Scheme =  $\frac{\text{Total No. of Days taken in GOL (Col 19)}}{\text{Total No. of Licences Granted (Col 1)}}$

**Time Norms for:**

i) Scrutiny of Application: .....

ii) Processing of Application (Normal/Simplified/Tatkal): .....



**REVIEW PROFORMA – SURRENDER/EXPIRATION OF LICENCE (EXCLUDING CASES UNDER SOM)**

NAME OF THE BRANCH OFFICE (CODE):

DATE(S) OF AUDIT:

PERIOD OF REVIEW:

NAME OF HEAD:

Licence No.	Name of the Firm	IS No.	Name of Dealing Officer/IO	Suggestions for Corrective and/or Preventive Action. Other steps taken to persuade the licensee to continue with the Licence	Date of cancellation notice/Non-renewal cum expiry notice	Whether the concurrence of the CA taken for cancellation/expiry of licence	Date of Hearing	Orders of Cancellation/ Expiry	Reasons for cancellation/ expiry
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>TOTAL</b>									

**SUMMARY**

Total No. of Licences Cancelled/Expiry = Total No. of Licences (Col 1)

**PROFORMA FOR MONITORING OF STOPPAGE OF MARKING (SoM) CASES IN BO**

**NAME OF THE BRANCH OFFICE (CODE):**  
**NAME OF HEAD:**

**DATE(S) OF AUDIT:**  
**No. of licences in Branch:**

**PERIOD OF REVIEW:**  
**No of licences under SoM/Deferred:**  
**(excluding due to non receipt of RA/MF)**

Licence No.	Name of Licensee	IS No.	No. of other Licences held by the Licensee	Date of Stop Marking	Date of Communication	Reasons for Stop Marking	Was the stop marking justified? (Indicate Clause No. of OMPC/ other guidelines referred)	Whether timely approval from DDGR obtained?	Whether adequate publicity given to ensure that public is aware of stop marking.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>TOTAL</b>									

**SUMMARY**

**Total No. of Licences put under Stop Marking = Total No. of Licences (Col 1)**

**PROFORMA FOR MONITORING OF RESUMPTION (RoM)/CANCELLATION CASES IN BO**

**NAME OF THE BRANCH OFFICE (CODE):**

**DATE(S) OF AUDIT:**

**PERIOD OF REVIEW:**

**NAME OF HEAD:**

**No. of licences in Branch:**

**No of licences processed for RoM:**

Steps taken for Resumption of Marking							Steps taken for Cancellation, if required				Total No. of Days taken in processing RoM  (16-5)
Whether adequate follow up being done to ensure timely corrective action by Licensee.	Whether sufficient Guidance provided to Licensee to comply to the requirements for RoM .	Date of Receipt of Compliance Report from Licensee	Date of factory visit carried out for verification of Corrective actions and Factory Testing	Whether RoM permitted after factory visit and sample for Independent Testing drawn for long duration tests, if any	Whether timely action taken on receipt of IR/TR to promptly allow RoM and Date of RoM.	Date of delivery of Sample to Sample Cell	Submission of case to DDGR for cancellation/ expiry of licence under SOM	Date of cancellation notice/Non-renewal cum expiry notice	Date of Hearing by DDGR	Cancellation/ Expiry of Licence by DDGR	
(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
											<b>TOTAL</b>

**SUMMARY**

Average No. Days taken in Processing RoM =  $\frac{\text{Total No. of Days taken in RoM (Col 22)}}{\text{Total No. of Licences (Col 1)}}$



**REVIEW PROFORMA FOR LICENSING OF JEWELLERS**

**NAME OF THE BRANCH OFFICE (CODE):**  
**NAME OF HEAD:**

**DATE(S) OF AUDIT:**

**PERIOD OF REVIEW:**

Temp. Application Number	Name of the Jeweller	Product Gold/Silver/ Both	Date of Recording of Application	Name of dealing Single-Window Officer	Application Scrutiny			If application returned, whether clear reasons recorded	Date of Grant of Licence	No. of days taken in grant of licence (8) - (4)	Date of signing of agreement	No of days taken in signing the Agreement (10) - (8)	Whether Licence granted/ Agreement Signed within time norms	Remarks
					Whether ID Proof valid	Whether Address proof valid	Whether fee paid							
(1)	(2)	(3)	(4)	(5)	(6a)	(6b)	(6c)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
<b>TOTAL</b>										<b>TOTAL</b>				

**SUMMARY**

Average No. of Days taken in GOL to Jewellers under Hallmarking =  $\frac{\text{Total No. of Days taken in GOL (Col 9)}}{\text{Total No. of Licences Granted (Col 1)}}$

**Time Norms for:**

- i) Scrutiny of Application: .....**
- ii) Grant of Licence: .....**



**REVIEW PROFORMA FOR MARKET SURVEILLANCE OF JEWELLERS**

**NAME OF THE BRANCH OFFICE (CODE):**  
**NAME OF HEAD:**

**DATE(S) OF AUDIT:**

**PERIOD OF REVIEW:**

Licence Number	Name of the Jeweller	Inspection									Date of Receipt of Test Report in BO	No of days taken for receipt of Test Report  (12) - (4)	Test Res-ult	Credit Note Rectified to value in Rs, if reqd	Penal Action and recovery of Penalty, if any	
		Name of IO/BIS Representative	Date of Inspection	Drawal of sample				Observation on other matters							Against Jeweller	Against Centre
				Fineness / size of sample taken	Name of Lab	Date of Receipt by Referral Lab	Credit note issued for value in Rs.	Display Require-ments	Records	Cash memo issued						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
<b>TOTAL</b>												<b>TOTAL</b>				

**SUMMARY**

Average No. of Days taken in Receipt of Test reports =  $\frac{\text{Total No. of Days taken in Receipt of Test reports (Col 13)}}{\text{Total No. of Licences (Col 1)}}$

**Time Norms for:**  
**i) Submission of Test Reports: .....**













**REVIEW PROFORMA – MONITORING OF BOOKS OF ACCOUNTS & ACCOUNTING FUNCTIONS**

NAME OF THE BRANCH OFFICE (CODE):

DATE(S) OF AUDIT:

PERIOD OF REVIEW:

NAME OF HEAD:

Sl. No.	Items to be checked	Observation	Suggestions for Corrective and/or Preventive Action
(1)	(2)	(3)	(4)
1.	All Income & Expenditure have been accounted for in Books of Accounts		
2.	All payments made as per sanctions and statutory provisions followed		
3.	The expenditure made by the branch is as per Budget allocated. Reasons for any excess/underutilization of Budget		
4.	Trial Balance upto last month prepared by the branch as per the proforma prescribed. All items in the Trial Balance have been authenticated. Inter Account with other ROs/BOs/HQ have been reconciled. All the Current Assets/Current Liabilities Account as per last Trial Balance reconcile with the party wise ledger/list		
5.	The funds were transferred to HQ as per the instructions relating to transfer of funds		
6.	The daily collection of marking fee, sale of standards, cash sales and other receipts have been deposited in the bank within next working day		
7.	Bank Reconciliation of all the Bank accounts have been finalized upto last month		
8.	Actions have been taken to recover/write off certification dues		
9.	Service Tax has been timely paid to Govt. during the current year after adjustment of Cenvat Credit. Whether Service Tax Returns have been filed by due dates?		
10.	The income tax deducted from contractors/parties has been timely deposited, whether return has been filed by due dates and TDS certificates have been issued by due dates		
11.	The TDS Certificates have been obtained from all parties which deducted tax at source from payment made to BO during last quarter		



**REVIEW PROFORMA – ANALYSIS OF INCOME & EXPENDITURE VIS-À-VIS BUDGET ESTIMATES**

**NAME OF THE BRANCH OFFICE (CODE):**

**DATE(S) OF AUDIT:**

**PERIOD OF REVIEW:**

**NAME OF HEAD:**

Sl. No.	Account Head	Expected Actuals for the period under Review (i.e. proportionate BE)	Actuals for the period under Review	% Actual Over Expected (3-4/4x100)	Actuals for the same period of last Financial Year	% Increase over last year (4-6/6x100)	Suggestions for corrective Action, if any
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	<b>Income</b>						
1.1	Product Certification						
1.2	Gold Hallmarking						
1.3	System Certification						
1.4	Training Fee						
1.5	Sales of Indian Standards						
1.6	Other Income						
	<b>Total (1)</b>						
2.	<b>Expenses</b>						
2.1	Staff Benefits(Medical/ Staff Welfare/ LTC						
2.2	Travelling Expenses						
2.3	Testing						
2.4	Publicity						
2.5	i-CARE Expenses						
2.6	Office Expenses (Entire Group)						
2.7	Repairs & Maintenance (Entire Group)						
2.8	Training Expenses (in case of NITS)						
2.9	Other Expenses (all remaining)						
	<b>Total (2)</b>						
3.	<b>Capital Expenses</b>						

**REVIEW PROFORMA – COMPLIANCE TO OBSERVATIONS IN HALF YEARLY INTERNAL AUDIT REPORT(s)**

**NAME OF THE BRANCH OFFICE (CODE):**  
**NAME OF HEAD:**

**DATE(S) OF AUDIT:**

**PERIOD OF REVIEW:**

<b>Internal Audit Observation No.</b>	<b>Internal Audit Observation (in brief)</b>	<b>Reasons for non compliance/ non completion of action</b>	<b>Observation</b>	<b>Suggestion if any</b>
(1)	(2)	(3)	(4)	(8)

**REVIEW PROFORMA – COMPLIANCE TO PARAS IN THE STATUTORY AG AUDIT REPORT(S)**

**NAME OF THE BRANCH OFFICE (CODE):**

**DATE(S) OF AUDIT:**

**PERIOD OF REVIEW:**

**NAME OF HEAD:**

<b>Audit Para No.</b>	<b>Year of Audit to which Para relates</b>	<b>Subject of the para</b>	<b>Whether reply was given</b>	<b>Whether action has been taken/completed as suggested by Audit</b>	<b>Suggestion, if any</b>
(1)	(2)	(3)	(4)	(8)	

**REVIEW PROFORMA – CHECK LIST FOR MONITORING OF ADMINISTRATION MATTERS**

NAME OF THE BRANCH OFFICE (CODE):

DATE(S) OF AUDIT:

PERIOD OF REVIEW:

NAME OF HEAD:

Sl. No.	Items to be checked	Observation	Suggestions for Corrective and/or Preventive Action
(1)	(2)	(3)	(4)
1.	<b>Analysis of man-power requirement <i>vis-à-vis</i> the functions performed</b> <ul style="list-style-type: none"> <li>- Man-power planning/Deployment of persons as per Job description</li> <li>- Problem Area:</li> </ul>		
2.	<b>Review of APRs</b>		
3.	<b>Review of Leave of Officers &amp; Staff</b>		
4.	<b>Review of Procurement of Goods &amp; Services as per GFR</b>		
5.	<b>Engagement of contractual workers/agencies</b> <ul style="list-style-type: none"> <li>- Approval of Tender Document by Competent Authority</li> <li>- Attendance Record being maintained</li> <li>- Payment is being made as per State/Central Govt norms</li> <li>- EPF, ESI facility being provided</li> </ul>		
6.	<b>Store &amp; Inventory Management</b> <ul style="list-style-type: none"> <li>- Record of Procurement of goods being maintained</li> <li>- Record of item issued to section/officer being maintained</li> <li>- Maintenance of Asset Register</li> </ul>		
7.	<b>Record Room &amp; Weeding out</b> <ul style="list-style-type: none"> <li>- Record room is functioning</li> <li>- No. of files in the Record Room</li> <li>- Weeding out of records</li> </ul>		

8.	<b>Maintenance of Files and Records as per Office Procedure</b> - Maintenance of Files Index Register		
9.	<b>R&amp;I Activities</b> - Proper registers have been maintained for receipt & issue of Dak		
10.	<b>Condemnation and Disposal of Items</b> - Whether condemned by meeting - Whether written off from Asset Register - Whether written off from Accounts		
11.	<b>Meeting with Officers &amp; Staff representatives</b>		
12.	<b>Observations given in the last C&amp;AG Audit Report and compliance thereof</b>		
13.	<b>Observations given in the last Internal Audit Report and compliance thereof</b>		



