

**भारतीय मानक ब्यूरो**  
(वित्त विभाग)

हमारा संदर्भ :वित्त/7:67

27.04.2022

विषय: वित्तीय वर्ष 2020-2021 की दूसरी छमाही के लिए आंतरिक लेखापरीक्षा रिपोर्ट में टिप्पणियां

परिपत्र संख्या बी.आई.एस/वित्त/मुख्यालय/परिपत्र (07) दिनांक 27.04.2022 आवश्यक कार्यवाही हेतु सलंगन है।

हस्ता  
(विनोद कुमार)  
उप महानिदेशक (वित्त)

परिचालित सेवा में भा मा ब्यूरो इंटरनेट के माध्यम से :

- अनुपालन के लिए सभी क्षेत्रीय कार्यालय/ शाखा कार्यालय/ प्रशिक्षण संस्थान/ केन्द्रीय प्रयोगशाला के प्रमुख
- क्षेत्रीय कार्यालय/ शाखा कार्यालय में लेखा और वित्त गतिविधि से संबंधित अधिकारी

प्रतिलिपि : सूचनार्थ

- निजी सचिव ( महानिदेशक) - महानिदेशक की जानकारी के लिए
- अपर महानिदेशक/ मुख्य सतर्कता अधिकारी / सभी उप महानिदेशक

सूचना और प्रौद्योगिकी विभाग - भारतीय मानक ब्यूरो के इंटरनेटपर डालने के लिए

**BUREAU OF INDIAN STANDARDS**  
**(FINANCE DEPARTMENT)**

Our Ref: FIN/7:67

27.04.2022

**Subject: Observations in the Internal Audit Report for the Second Half  
of Financial Year 2020-2021**

The Circular No. BIS/FIN/HQ/Circular(07)/2022 dated 27.04.2022 on the captioned subject is enclosed for information and necessary action.

Sd/-  
(Vinod Kumar)  
Deputy Director General (Finance)

**Circulated to**

- Heads of all RO/BO/CL/NITS
- Officers dealing with Accounts & Finance Activity at ROs/BOs for compliance.

**Copy for Information:**

- PS to DG – For DG's Information
- ADG/CVO/All DDG's

**Copy to: ITSD for uploading on BIS INTRANET**

**BUREAU OF INDIAN STANDARDS**  
**(FINANCE DEPARTMENT)**

**Subject: Observations in the Internal Audit Report for the Second Half  
of Financial Year 2020-2021**

The Region-wise Internal Audit Report for the 2nd half of Financial Year 2020-21 have been received from the Internal Auditors. The main observations in the Internal Audit Report are relates to non-compliance of statutory requirements by ROs/BOs.

All Heads of ROs/BOs/NROL/CL/NITS are requested to accord priority for statutory compliance to avoid any interest/penalty from the Govt. authorities. The common observations on statutory compliance in the Internal Audit Report are enumerated as under:

- A. Delay in filing of GST Return
- B. Delay in filing of TDS Return
- C. Foregone/Non-availment of Input Tax Credit while filing the GST return.
- D. Deduction of tax at different rates other than which has been given in the Income Tax Rules,
- E. Prompt reply to the queries/short-comings of income tax and GST.

**(Vinod Kumar)**  
**Deputy Director General (Finance)**

Our Ref: Fin/7:67  
Date: 27.04.2022

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