

भारतीय मानक ब्यूरो
(वित्त विभाग)

संदर्भ : वित्त/7:13/2024-25

19.12.2024

विषय : : नियंत्रक एवं महालेखा परीक्षक लेखापरीक्षा रिपोर्टों की बकाया आपत्तियों की स्थिति

परिपत्र संख्या बी.आई.एस/मुख्यालय/वित्त/परिपत्र (09)/2024 दिनांक 19.12.2024 सभी संबन्धित की जानकारी हेतु सलंगन है।

हस्ता
(गुरप्रीत सिंह)
निदेशक (वित्त)

इंटरनेट के माध्यम से भारतीय मानक ब्यूरो के सभी अधिकारीगण एवं कर्मचारीगण को सूचनार्थ एवं अनुपालन हेतु परिचालित

सूचना और प्रौद्योगिकी विभाग - भारतीय मानक ब्यूरो के इंटरनेट पर डालने के लिए

BUREAU OF INDIAN STANDARDS

(FINANCE DEPARTMENT)

Our Ref: FIN/7:13/2024-25

19.12.2024

Subject: Status of Outstanding Objections of C&AG Audit Reports

The Circular No. BIS/FIN/HQ/Circular(09)/2024 dated 19.12.2024 on the captioned subject is enclosed for information and necessary action.

Sd/-

**(Gurpreet Singh)
Director (Finance)**

Circulated to Departments at HQ/ROs/BOs/Laboratories/NITS through Intranet

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BUREAU OF INDIAN STANDARDS
(FINANCE DEPARTMENT)

Subject: Status of Outstanding Objections of C&AG Audit Reports

1. Heads of ROs/BOs/NITS/Labs may please refer to the Finance Department's email dated 09.03.2023 and 16.07.2024 on the aforementioned subject. Vide the referred emails, ROs/BOs/NITS/Labs were requested to furnish half-yearly status of old outstanding objections of C&AG audit reports by 15th July and 15th January for the half-year ending 30th June and 31st December respectively. However, it has been observed that the same is not being furnished by several ROs/BOs/Labs despite several reminders.
2. It may be noted that DoCA keeps asking status of the same frequently and updated status of the same should be available with Finance Department at reasonable interval. It is also imperative that all out efforts may be taken by ROs/BOs/NITS/Labs for the compliance of the observations and subsequently closure of the objections. For this purpose, the following has been stressed time and again:
 - a) Reply/production of necessary records should be ensured at the time of conducting of audit itself so that the objection does not become part of report wherever the initial query can be replied to the satisfaction of audit.
 - b) Reply to all objections may be furnished to Audit at the earliest after the same have been raised in the report.
 - c) In all cases where the objection has been closed "subject to verification during next audit", all requisite records etc. have to be produced to audit during the next audit. The concerned officer should have thoroughly read the previous correspondences with local C&AG office and be prepared therefor.
 - d) In all cases, where reply has been furnished but appropriate response is not received from audit, due follow-up must be made with audit office by paying personal visit by the concerned officer of the ROs/BOs/NITS/Labs insisting their perusal.
 - e) In all cases, where objections still stand even after furnishing of reply, Ad-hoc Committee may be formed consisting of officials both from the ROs/BOs/NITS/Labs and local C&AG audit office as per the procedure for the same in place with C&AG for discussion and closure of the objections.
 - f) Wherever involvement of any Department of HQ is felt necessary by the ROs/BOs/NITS/Labs, the matter may be taken up and followed up with concerned Department at HQ at the earliest and appropriate reply be furnished to audit.

3. Keeping in view the aforementioned, the information relating to the compliance of the **outstanding** C&AG audit observations/para may be provided in the following format reports by **15th July and 15th January for the half-year ending 30th June and 31st December** respectively.

Reference of the observation/para with year (relating to current report and all previous reports)	Observation/Para in brief	Latest Status/ Reasons for pendency	Date of visit of concerned officer to audit office and outcome of the visit	Remarks

4. It has been observed that the ROs/BOs/NITS/Labs are in habit of simply attaching a copy of the audit observation and the reply furnished by them which may be avoided. The information may be furnished in the above format only.
5. The ROs/BOs/NITS/Labs which have not been audited by the concerned field office of C&AG for more than three years, may also write to the concerned audit office for conducting audit.

Sd/-

(Gurpreet Singh)
Director (Finance)

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