

भारतीय मानक ब्यूरो
लेखा विभाग मुख्यालय

संदर्भ: लेखा/5.1(2020-21)

दिनांक 19.3.2021

विषय : ट्रायल बैलेंस प्रारूप

परिपत्र संख्या बीआईएस / मुख्यालय /लेखा /परिपत्र(०6) / २०२१ दिनांकित 18.03.2021 आवश्यक कार्यवाही हेतु संलग्न है ।

हस्ता/-

(एन रवि शंकर)

निदेशक (लेखा)

परिचालित सेवा में भामाब्यूरो इंटरनेट के माध्यम से :

- सभी क्षेत्रीय / शाखा कार्यालय / एनआईटीएस/ प्रयोगशालाओं के प्रमुख

प्रतिलिपि आईटीएस- इंटरनेट के माध्यम से परिचालित करने हेतु

BUREAU OF INDIAN STANDARDS

(Accounts Department)

Ref: Accts/5:1(2020-21)

19 March 2021

Sub: Trial Balance Format

The Circular No. BIS/HQ/Accounts/Circular(06)/2021 dated 18.03.2021 on the subject is enclosed for necessary action.

(N Ravi Shankar)

Director (Accounts)

Ref: Accts/5:1(2021-21)

Circulated to Heads of all ROs/BOs/Labs & NITS

Copy to: ITSD: for hosting on Intranet

BUREAU OF INDIAN STANDARDS

(Accounts Department)

CIRCULAR

Sub: Trial Balance Format.

1. C&AG Auditors while auditing the Annual Accounts of BIS for the financial year 2019-20 made certain observations. Based on their observations, the Format of Trial Balance has been revised. All ROs/BOs are requested to submit their Trial Balances from March 2021 onwards in the format enclosed.

**(N Ravi Shankar)
Director (Accounts)**

Ref: Accts/5:1(2020-21)

Circulated to Heads of all ROs/BOs/Labs & NITS

Copy to: ITSD: for hosting on Intranet

भारतीय मानक ब्यूरो
BUREAU OF INDIAN STANDARDS

TRIAL BALANCE OF _____ BRANCH FOR THE YEAR ENDING MARCH
2021

Sl. No.	Code	Head of Account	Amount(Rs.)	
			Debit	Credit
1.		CREDIT ITEMS		
1.1		REVENUE ACCOUNTS		
	1.1.1	100 Fee from Product Certification Fee(PCM)		
	1.1.2	110 Fee from Compulsory Registration Scheme		
	1.1.3	120 Fee from Systems Certification Fees		
	1.1.4	130 Fee from Hallmarking of Gold Jewellery		
		130(a) Fee from Jewellers		
		130(b) Revenue Sharing Fee from Assaying Centres		
	1.1.5	140 Sales of Standards		
		140(a) Sales on Electronic Media		
		140(b) Sale of Hard Copies of Standards		
		140(c) Margin on Sale of Publication of Overseas Bodies		
		140(d) Fee from reproduction of Indian Standards		
	1.1.6	150(a) Other Income		
		150(b) Misc. Receipts(including interest on late receipt of remittance from Assaying & Hallmarking Centre)		
		150(c) RTI Receipts		
	1.1.7	160(a) Income for Testing in BIS Laboratories		
		160(b) Fee from OSLs for recognition		
	1.1.8	170(a) Interest earned on investment		
		170(b) Interest earned on Saving Account		
	1.1.9	180(a) Con. Consultancy & Training Fee(only for NITS)		
		180(b) Library Membership Fee		
	1.1.10	Any other Revenue Account of Credit Side(please specify)		
1.2		NON-REVENUE ACCOUNTS		
	1.2.1	600 Current Liabilities Group		
	1.2.1.1	601 Sundry Creditors-Purchase & others		

Sl. No.	Code	Head of Account	Amount(Rs.)	
			Debit	Credit
	1.2.1.2	602	Earnest Money Deposit (Tenders)	
	1.2.1.3	603	Unpaid Salaries & Wages	
	1.2.1.4	604	Accounts Payable Employee(for HQ only)	
	1.2.1.5	605	Earnest Money A/C	
	1.2.1.6	606	Customer Balance(Sales)	
	1.2.1.7	607	Customer Balance(Certification)	
	1.2.1.8	608	Customer Balance(others)	
	1.2.1.9	609	GST Payable	
	1.2.1.10	610	Tax Deduction at source from parties	
	1.2.1.11	818	Consumer Education & Protection Fund: Hall Marking	
	1.2.1.12	819	Consumer Education & Protection Fund: Product Certification	
	1.2.1.13	820	Any other Current Liability(please specify)	
	1.2.2	750	Accumulated Depreciation Accounts Group	
	1.2.2.1	752	Accumulated Dep. Furniture & Fixture	
	1.2.2.2	753	Accumulated Dep. – Office Equipment	
	1.2.2.3	754	Accumulated Dep. – Computer & Associated Equipments	
	1.2.2.4	755	Accumulated Dep.-Branch Building I	
	1.2.2.5	756	Accumulated Dep.-Branch Building II	
	1.2.2.6	757	Accumulated Dep.-Residential Flats	
	1.2.2.7	758	Accumulated Dep.- Laboratories Equipment (BIS Fund)	
	1.2.2.8	759	Accumulated Dep.-Laboratory Equipment (Govt. Grants)	
	1.2.2.9	760	Accumulated Dep Computers under Integrated Computerization Project(NIC)	
	1.2.2.10	761	Accumulated Dep.-Vehicles	
	1.2.2.11	762	Accumulated Dep.-Library Books	
	1.2.2.12	763	Accumulated Dep.-World Bank Project Equipments	
	1.2.2.13	764	Accumulated Dep.-Consumer Welfare Fund Assets – Library Books-NITS	
	1.2.2.14	765	Accumulated Dep.-Consumer Welfare Fund Assets – Other Assets-NITS	
1.3			INTER ACCOUNTS-CREDIT BALANCES	
	1.3.1	910	Head Qr. Account	
	1.3.2	920	Inter Accounts other Branches(Branch wise)	

Sl. No.	Code	Head of Account	Amount(Rs.)	
			Debit	Credit
2.		DEBIT ITEMS		
2.1		REVENUE ACCOUNTS		
	2.1.2	Other Staff Benefits Group		
	2.1.2.1	2201 CGHS & other Medical Benefits (Employees)		
	2.1.2.2	2202 Medical Benefits – (Pensioners)		
	2.1.2.3	2203 Staff Welfare		
	2.1.2.4	2204 Leave Travel Concession A/C		
	2.1.3	Travelling Expenses Group		
	2.1.3.1	2301(a) TA Officers & Staff		
	2.1.3.2	2301(b) TA Local Travel		
	2.1.3.3	2301(c) TA Transfers		
	2.1.3.4	2304 TA Committee Members		
	2.1.3.5	2305 TA Overseas		
	2.1.4	Subscription to International Organizations		
	2.1.4.1	2401 International Standard Organization(ISO)		
	2.1.4.2	2402 International Electro technical Commission(IEC)		
	2.1.5	Testing Expenses Group		
	2.1.5.1	2501 Testing Charges to outside labs		
	2.1.5.2	2502 Laboratory Consumables and Repair & Maintenance of Lab. Equipments		
	2.1.5.3	2503 Market Samples		
		2503(a) Market Samples by BIS		
		2503(b) Charges to outside agents for Market Samples		
	2.1.5.4	2506 Hiring of Taxi for Inspection Work		
	2.1.5.5	2508 Charges to Outside Agencies for Factory Surveillance		
	2.1.6	260 Publicity Expenses Group		
	2.1.6.1	260(a) Publicity Exhibition		
	2.1.6.2	260(b) Publicity Advertising		
	2.1.6.3	260(c) Pub.-Audio Visuals & Others		
	2.1.6.4	260(d) World Standards Day Expenses		
	2.1.6.5	260(e) Publicity - Hallmarking		
	2.1.6.6	260(f) Publicity - Outdoor		
	2.1.7	Printing		

Sl. No.	Code	Head of Account	Amount(Rs.)	
			Debit	Credit
	2.1.7.1	2701	Standards	
	2.1.7.2	2702	Bulletin	
	2.1.8		Office Expenses Group	
	2.1.8.1	2801	Stationery	
	2.1.8.2	2802	Postage	
	2.1.8.3	2803	Telephone & Telex	
	2.1.8.4	2804	Recruitment	
	2.1.8.5	2805	Refreshment & Entertainment	
	2.1.8.6	2806	Liveries	
	2.1.8.7	2807	Freight & Cartage	
	2.1.8.8	2808	Insurance & Bank Charges	
	2.1.8.9	2809	Miscellaneous	
	2.1.8.10	2810	Rent & Taxes	
	2.1.8.11	2811	Electricity & Water Charges	
	2.1.8.12	2812	Taxi Hire Charges (for Administrative Work)	
	2.1.9		Repair & Maintenance Expenses Group	
	2.1.9.1	2901	Repair & Maintenance – Furniture & Equipment	
	2.1.9.2	2902	Repair & Maintenance –Vehicles	
	2.1.9.3	2903	Repair & Maintenance –Building	
	2.1.10		Other Expenses Group	
	2.1.10.1	3001	Conference & Seminar	
	2.1.10.2	3002	Training Programmes of NITS	
	2.1.10.3	3003	IT Services Expenses	
	2.1.10.4	3004	Library Subscription & Other Expenses	
	2.1.10.5	3005	Audit Fee & other related charges	
	2.1.10.6	3006	Legal Charges	
	2.1.10.7	3007	Staff Training	
	2.1.10.8	3008	Interest Subsidy on House Building Loan	
	2.1.10.9	3009	Bad Debts written off	
	2.1.10.10	3010	Capital Investment(fixed Assets)- written off(net)	
	2.1.10.11	3012	Quality System Charges	
	2.1.10.12	3013	Hindi Promotional Activities	
	2.1.10.13	3014	Enforcement Outsourcing Expenses	
	2.1.10.14	3016	Input Tax Credit Expenditure(GST)	
	2.1.10.15		Hiring Charges-	

Sl. No.	Code	Head of Account	Amount(Rs.)	
			Debit	Credit
	3017	Labour Charges - Hiring charges of skilled and unskilled labour		
	3018	<u>Young Professional & Graduate Engineers</u>		
		a) Young Professional		
		b) Graduate Engineers		
		c) Executive Assistants		
	3025	Hiring charges of technical manpower		
	3025 (a)	for CRS(only at HQ)		
	3025(b)	For Hallmarking		
	3025(c)	For Marketing and Consumer Interface		
	3026	<u>Housekeeping & Security Charges</u>		
	3026(a)	a) Housekeeping		
	3026(b)	b) Security		
2.1.10.16	3019	Exchange Rate Variation		
2.1.10.17	3020	Consumer Awareness Programmes		
2.1.10.18	3021	Jewellers Awareness Programmes		
2.1.10.19	3022	R & D Expenses		
2.1.10.20	3024	Hiring of Consultants and Consultancy Charges		
2.1.11	3101	Depreciation Expense Group		
2.1.11.1		Depreciation on Furniture & Fixtures		
2.1.11.2		Depreciation on Office Equipments		
2.1.11.3		Depreciation on Computers & Associated Equipments		
2.1.11.4		Depreciation on Branch Building I		
2.1.11.5		Depreciation on Branch Building II		
2.1.11.6		Depreciation on Residential Flats		

Sl. No.	Code	Head of Account	Amount(Rs.)	
			Debit	Credit
	2.1.11.7		Depreciation on Laboratory Equipment(BIS Funds)	
	2.1.11.8		Depreciation on Laboratory Equipments(Govt. Grant-Plan Projects)	
	2.1.11.9		Depreciation on Computers under Integrated Computerization Projects-NIC	
	2.1.11.10		Depreciation on Vehicles	
	2.1.11.11		Depreciation on Library Books	
	2.1.11.12		Depreciation on World Bank Project Equipments	
	2.1.11.13		Depreciation on Consumer Welfare Fund Assets - Lib. Books-NITS- NOIDA	
	2.1.11.14		Depreciation on Consumer Welfare Fund Assets – Others Assets-NITS-NOIDA	
2.2			NON REVENUE- ACCOUNTS	
	2.2.1	500	Current Assets & Loans & Advances Group	
	2.2.1.1	501	Pre paid expenses	
	2.2.1.2	502	Tax Deducted at source by Licencees A/C	
	2.2.1.3	503	Stock of Lab. Apparatus & Stores	
	2.2.1.4	504	Stock of Repair & Maintenance Consumables	
	2.2.1.5	505	Stock of Stationery	
	2.2.1.6	506	Sundry Debtors(Sales)	
	2.2.1.7	507	Sundry Debtors(Certification)	
	2.2.1.8	508	TA & Transfer TA Advances	
	2.2.1.9	509	LTC Advances	
	2.2.1.10	510	Adjustable Advances	
	2.2.1.11	511	Adjustable Advances(Plan Project Funds)	
	2.1.1.12	512	Accounts Recoverable(Employees)	
	2.2.1.13	513	Accounts Recoverable(others)	
	2.2.1.14	514	Security Deposit with outside parties	
	2.2.1.15	515	Service Tax Receivable Account/GST	
	2.2.1.16	516	Imprest(cash in hand)	
	2.2.1.17	518	Imprest other departments	
	2.2.1.18	519	Bank Balance (Current A/c)	
	2.2.1.19	520	Bank Balance (Saving A/C)	
	2.2.1.20	522	Franking Machine Balance	
	2.2.1.21	523	Any other Current Asset(specify)	
	2.2.2	700	Fixed Assets Group	
	2.2.2.1	702	Furniture & Fixture	
	2.2.2.2	703	Office Equipment	

Sl. No.	Code	Head of Account	Amount(Rs.)	
			Debit	Credit
	2.2.2.3	704	Computers & Associated Equipments	
	2.2.2.4	705	Branch Building I	
	2.2.2.5	706	Branch Building II	
	2.2.2.6	707	Residential Flats	
	2.2.2.7	708	Laboratory Equipment(BIS Funds)	
	2.2.2.8	709	Laboratory Equipments(Govt. Grants)	
	2.2.2.9	710	Computers under Integrated Computer Projects- NIC	
	2.2.2.10	711	Vehicles	
	2.2.2.11	712	Library Books	
	2.2.2.12	713	World Bank Project Equipment	
	2.2.2.13	714	Training Institute Building(NITS)	
	2.2.2.14	715	Consumer Welfare Fund Assets (at NITS)	
	2.2.2.15	716(a)	Land – Leasehold	
		716(b)	Land - Freehold	
2.3			Inter-Accounts Debit Balances	
	2.3.1	910	Head Qtr Accounts	
	2.3.2	920	Inter Accounts other branches(branch-wise)	
			TOTAL	

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

Signature of Head of ROs/BOs

Notes regarding Trial Balance of BOs

- All accounts at Sl. 1.3 and Sl. 2.3 shall be reconciled with respective RO/BO/Hqrs before finalization of Trial Balance.
- Entries in Accounts at Serial No. 2.1.11 are to be recorded at the end of the year.
- Only those Accounts Heads which are applicable to ROs/BOs have been included in the above format of Trial Balance.
- The closing balances at the end of the year in respect Accounts of group 1.2(Non Revenue Credit Side Accounts) and 2.2(Non Revenue Debit Side Accounts) ONLY excluding “TDS by Licencee A/c” and “Consumer Education and Protection Fund :Hallmarking shall be carried over to next year as opening balance and the net difference of these two groups shall be debited/credited to HQ A/C as on 1st April.