

भारतीय मानक ब्यूरो  
लेखा विभाग मुख्यालय

संदर्भ: लेखा/५:१(२०२०-२१)

दिनांक 24.03.2021

विषय : वित्त वर्ष २०२०-२१ अभिलेखो को क्षेत्रीय / शाखा  
कार्यालयों द्वारा पूरा करने हेतु

परिपत्र संख्या बीआईएस / मुख्यालय /लेखा /परिपत्र(०7) / २०२१ दिनांकित 24.03.2021 आवश्यक कार्यवाही हेतु संलग्न है ।

हस्ता/-

(एन रवि शंकर)

निदेशक (लेखा)

परिचालित सेवा में भामाब्यूरो इंटरनेट के माध्यम से :

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

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

24<sup>th</sup> March 2021

**Sub: Annual Closing of Accounts for the year 2020-21**

The Circular No. BIS/HQ/Accounts/Circular(07)/2021 dated 24.03.2021 on the subject is enclosed for necessary action.

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

**Circulated through BIS Intranet to:**

- i) Heads of all ROs/BOs/Central Lab/NITS and AD(A&F)/DD(A&F) of all Regions -
- ii) DF/ HEAD:GSD/HEAD:PUB & SALES/HEAD:CMD-FMCS/HEAD HALLMARKING/HEAD DLBO-I/ DLBO-II/ HEAD:REGISTRATION . /HEAD:CRO/HEAD-ITSD/DLSC/HEAD-PMWD/HEAD- MSCD/DRL/ HEAD-Coordination Cell/ DDG(SP&M) Sectt/Head IR&TISD
- iii) DF, AD(A&F)/SECTION OFFICERS OF FINANCE & ACCOUNTS DEPTT.
- iv) DG/ ADG/ CVO/DDG(Certification)/ DDG(Std-P&M)/DDG(HP)/DDG(Surveillance & Monitoring MSCD, FMCD/DDGC/DDG(SSS&HM) DDG(Labs), DDG(TI),/DDGF/DDGA/DDG(PRT)

*DDGRs may please co-ordinate and arrange to send Trial Balance of March 2021 with schedules for all BOs under their control by due dates.*

*may please send the required information/Statements/Bills/ accounting note as given in the enclosed instruction by due dates.*

*To prepare the relevant information and schedules in respect of the Accounts of HQ as per the instruction in Appendix-I and the formats of schedules enclosed by due dates*

*For information*

## BIS/HQ/Accounts/Circular (07)/2021

भारतीय मानक बोर्ड  
BUREAU OF INDIAN STANDARDS

### CIRCULAR

**Sub: Annual Closing of Accounts for the year 2020-21**

1. Heads of all ROs/BOs/NITS/CL may please refer circular No. BIS/HQ/Accounts/Circular(01)/2020 dated 22.01.2021 regarding importance of timely compilation of Annual Accounts and Annual Report and timely conduct of Statutory Audit (Annex -A).
2. The financial year 2020-21 is fastly approaching for closure and the Annual Accounts of Bureau of Indian Standards are required to be finalized. To enable HQ for timely compilation of accounts and further preparation of consolidated Annual Accounts of BIS, the actions, as detailed in the enclosed Appendix-I (Instructions for Annual Closing of Accounts for the year 2020-21), are to be meticulously followed by all concerned.
3. The Annual Accounts of BIS are required to be approved by the Finance Advisory Committee and Executive Committee before submission to Audit. It is therefore, necessary that consolidated Accounts of BIS are ready by 15.05.2021. This is possible only when all ROs/BOs prepare their accounts in time and send to HQ well before 25.04. 2021.
4. *Heads of all ROs/BOs/CL/NITS are therefore, requested to give top priority to the closing of Accounts for the year 2020-21 and send the Trial Balance for the year ending March 2021 along with Receipt & Payment A/c and all the supporting schedules in the formats enclosed by 25.04.2021.*
5. AD(A&F)/DD(A&F) of regions shall send the Trial Balance of their region as well as provide required assistance to all the BOs under their region and also arrange to send their Trial Balance(s) and schedules by due date to HQ.

This issues with approval of DDGF.

sd/-  
(N. Ravi Shankar)  
Director (Accounts)

Encl: As above

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

Dated : 24.03.2021

**Circulated through BIS Intranet to:**

iii) Heads of all ROs/BOs/Central Lab/NITS and  
AD(A&F)/DD(A&F) of all Regions -

*DDGRs may please co-ordinate and arrange to send Trial Balance of March 2021 with schedules for all BOs under their control by due dates.*

iv) DF/ HEAD:GSD/HEAD:PUB & SALES/HEAD:CMD-  
FMCS/HEAD HALLMARKING/HEAD DLBO-I/ DLBO-II/  
HEAD:REGISTRATION . /HEAD:CRO/HEAD-  
ITSD/DLSC/HEAD-PMWD/HEAD- MSCD/DRL/ HEAD-  
Coordination Cell/ DDG(SP&M) Sectt/Head IR&TISD

*may please send the required information/Statements/Bills/ accounting note as given in the enclosed instruction by due dates.*

iii) DF, AD(A&F)/SECTION OFFICERS OF FINANCE &  
ACCOUNTS DEPTT.

*To prepare the relevant information and schedules in respect of the Accounts of HQ as per the instruction in Appendix-I and the formats of schedules enclosed by due dates*

iv) DG/ ADG/ CVO/DDG(Certification)/ DDG(Std-  
P&M)/DDG(HP)/DDG(Surveillance & Monitoring  
MSCD, FMCD/DDGC/DDG(SSS&HM)  
DDG(Labs), DDG(T),/DDGF/DDGA/DDG(PRT)

*For information*

**BUREAU OF INDIAN STANDARDS**  
**ACCOUNTS DEPARTMENT:HEADQUARTER**

**INSTRUCTIONS FOR ANNUAL CLOSING OF ACCOUNTS FOR THE FINANCIAL YEAR 2020-21**

1. **Trial Balance for the month of March 2021, Receipt & Payment Account** and all the supporting **schedules (ANNEX I to XXIX)** be sent to HQ latest by **25.04.2021 for compilation**. The following needs compliance:
  - (i) *The format of Trial Balance has been modified as per Accounts Circular No. Accounts/Circular/06/2021 dated 19.03.2021. Accordingly, it is instructed that the Trial Balance should strictly be prepared by all ROs/BOs/CL/NITS in the revised format enclosed as per ANNEX IA.*
  - (ii) For the purpose of preparation of various Management Reports, the Income and Expenses of the Laboratories are separately required. As the books of Accounts of the ROs/BOs and the Labs are at one place(excluding NROL), therefore, WRO, SRO, ERO, and PBO, GBO & BNBO are also required to prepare ANNEX IB relating to Income and Expenses of its Lab.
  - (iii) **The Trial Balance, Receipt & Payment Account and all schedules** must be signed by the incharge of Accounts and the Head of the Branch Office.
  - (iv) Balances in all the Non Revenue Account Heads as per the Trial Balance of March 2021 shall ONLY be taken as opening balance as on 01.04.2021 in your General Ledger with corresponding debit(net)/credit(net) to HQ Account.
  - (v) *BIS Collects fines in respect of Hallmarking & Product Certification and from the licencees under Section 13(2), 29 & 33 of BIS Act, 2016 which should be kept in a separate fund and should be used only for consumer awareness & consumer protection. All the ROs/BOs are therefore, requested to disclose these fines received during the year under 1.2.1.11 & 1.2.1.12{Code 818 & 819} of Format of Trial Balance(Annex 1A). The compounding fee received under Certification will be credited under the code 819. In case it has been misclassified during the year, the same may be corrected before finalizing the Trial Balance of March 2021.*
  
2. **Receipt & Payment Account:** The Receipt & Payment Account must be prepared in the revised format given as per **ANNEX II** enclosed.
 

The following points may be kept in view:

  - i) **The Receipt & Payment Account is prepared from the transactions through Cash & Bank only(i.e the liabilities created as on 31.03.2021 for payment in 2021-22 will not be reflected, the liabilities created as on 31.03.2020 and paid in 2020-21 will be reflected in VII(A) Payment side of Receipt & Payment Account).**
  - ii) **The opening balance of Cash in hand and Bank Balances in the Receipt & Payment A/C for the current year must tally with the Cash & Bank Balances given in the Trial Balance for year ending 31<sup>st</sup> March 2020.**

- iii) The Closing Balances of Cash-in-hand and bank balances in the Receipt & Payment A/c of the current year must tally with the Cash & Bank Balances given in the Trial Balance of 31st March of the current year( Sl. No. 2.2.1.16 to 2.2.1.20 of the Trial Balance format).
- iv) **The Cash-in-hand includes the Cash-in-hand with the Cashier and imprest given to Officers.**
- v) **The ESTABLISHMENT EXPENSES' in the Receipt & Payment Account should include Payments under all the Account Heads in the Group "Other Staff Benefits"(2.1.2 of T.B.) (i.e. Payments under the Ledger Account Heads: Staff Welfare A/c, LTC Expense A/C, Medical Expenses-Employees A/c, Medical Expenses-Pensioners A/C).**
- vi) **All remaining Payment under all the Account Heads under the Group(2.1.3 to 2.1.10 of Trial Balance format ) are to be shown under "ADMINISTRATIVE EXPENSES" in the Receipt & Payment Account.**
- vii) **Before finalizing the Receipt & Payment A/c, the Income shown under various income heads of Trial Balance (i.e. 1.1 of T.B.) may be reconciled with Receipt shown in Receipts side of Receipt & Payment A/c(Group V of Receipt side). Similarly, the expenditure shown in the Payment side of Receipt & Payment A/c (i.e. Group I of Payment side) may also be reconciled with the expenditure shown in Trial Balance(i.e. 2.1.2 to 2.1.10 of T.B.).**

### **3. Reconciliation of Branch Accounts with HQ**

To facilitate reconciliation of Inter Office Account of ROs/BOs as appearing in the HQ Accounts, each RO/BO is requested to furnish the information to query as may be raised by SO(Final Accounts). The reconciliation of Inter Account with HQ is must for true and fair Annual Accounts. Hence, the statement of the extract of HQ Account or a photocopy of the HQ Account in your books of Accounts for every month is required to be sent **within one week** of the following month for timely reconciliation. The Trial Balance may be sent afterwards by due date. Therefore, please send the HQ Account of Feb 2021 by **25.03.2021** and HQ Account for the month of March 2021 by **07.04.2021**. Those ROs/BOs which have not yet sent HQ Account for January 2021 and prior to January 2021 should send the same immediately.

### **4. Reconciliation of Inter Branch Accounts with other ROs/BOs**

Inter Branch Accounts with other ROs/BOs be reconciled and got confirmed from respective ROs/BOs so that their Accounts show the same balance as in your Accounts. Last year the inter accounts of few branches did not reconcile with others which resulted in correspondence and delay in finalization. Before sending the March 2021 Trial Balance, the balances in Inter Accounts must be confirmed from the respective Branches. Further, Inter Branch Accounts upto February 2021 may be confirmed immediately with the concerned BOs.

### **5. The following points are required to be taken care of and ensured by Heads of all ROs/BOs/CL/NITS before finalizing the Trial Balance of March 2021 and sending it to HQ:**

- 5.1 As per the Accounting Policy of BIS, all expenditure and income (excluding Certification Income) are accounted on accrual basis.
- 5.2 The observations in the Internal Audit Report of ROs/BOs/CL/NITS for half year ending 30th September 2020 which necessitates recording of journal entries and correction in

Books of Accounts, the same should be carried out before finalizing the Trial Balance of March 2021.

**5.3** To streamline the process of deductions, deposit and reconciliation of the Professional Tax at ROs/BOs level as well as headquarters, a circular No. FIN/2:24(Professional Tax) dated 15.07.2014 was sent to all ROs/BOs for deposit of professional tax where it is leviable and send the list of employees and amount deposited as Professional Tax to Salary Section at Hqs at fin@bis.gov.in by 15th of the month of said deposit, so that the said deductions can be made from the salary of respective employees. Accordingly, all DDGRs/ Heads of BOs were requested to ensure through their DDA&F /SO(Accounts) that Professional Tax is deposited with professional tax authorities timely and the list along with the amount be sent so as to reach Salary Section by 15th of the same month positively (fin@bis.gov.in). The payment so made by ROs/BOs shall be debited under "Headquarters A/c" and IODA shall be sent to Hqs. In order to reconcile the Professional Tax deducted and deposited with Professional Tax Authority during 2020-21, the concerned ROs/BOs are requested to send a consolidated statement of employee-wise the amount of Professional Tax so deposited for the period from 1 April 2020 to 31 March 2021 by 07.04.2021 so that the same may be reconciled by Salary Section with regard to the deductions made from Salary.

**5.4 TA/DA, LTC and Adjustable Advance, Accounts Recoverable should be settled before 31 March 2021** by asking the employees/departments to submit the claims immediately so that no item is outstanding. The Audit at HQ comments adversely upon the old and high figures of advances and recoverables. The Statutory and Internal Auditors of ROs/BOs have also been pointing about long pending advances which require to be settled immediately. Heads of all RO/BOs/CL/NITS are requested to settle all the advances in 2020-21 and show the bare minimum amount (only those advances for which the goods/services have not been received up to 31.03.2021) under the outstanding Adjustable Advances in the Trial Balance of March 2021. In this regard, the instructions issued by HQ vide Circular No. Accts/5:1(2016-17) dated 13.01.2017 may please be referred to.

**5.5 The Bank Statement for the month of March 2021** should be obtained well in time and the **Bank Reconciliation be completed in time and enclosed with Trial Balance of March 2021 in ANNEX III.** The Bank Reconciliation Statement should be checked and scrutinized thoroughly and should be signed by the Section Officer and the Head of the Branch. Outstanding items in the Bank Reconciliation Statements should be pursued vigorously and brought to the minimum. For last many years, the statutory Auditors at HQ had adversely commented regarding the long pending items in the Bank Reconciliation specially for

- a) Cheques/DDs deposited but not credited by Bank and
- b) Amounts debited by bank but not accounted for in Accounts.
- c) Cheques issued but not presented for payment
- d) All items of more than one month old as on 31.03.2021 under these categories should be settled and accounted in the Trial Balance of March 2021.

**5.6** The remittances received through RTGS/NEFT, if any, in the Bank during 2020-21 and also prior to 2020-21 if any, which have not been accounted for in the Books of Accounts due to non availability of the name of the licensee/party be accounted for by **31.03.2021** under the respective Income head. The GST liability on such remittances may also be discharged by its due date. No RTGS/NEFT Receipts in the Bank as on **31.03.2021** shall remain unaccounted else it will result in understatement of income and non discharging of tax liability.

**5.7** Cash Book and Bank Book may be closed on **31.03.2021**, the last working day of the financial year. The Bank Balance in the Bank Book should be a debit balance as on 31.03.2021 and it should not show credit balance in any circumstances.

**5.8** If any officer is provided with the **Imprest**, such officers should be asked by ROs/BOs/HQ to render Imprest Account **by 30.03.2021** for incorporation of expenditure and recoupment before the close of the financial year.

Such officers should also be asked to furnish **a certificate for the Imprest** held by them as on **31.03.2021**. The details of the Imprest so held by each officer alongwith the purpose thereof, should be provided in the format as per **Annexure III(A)**.

**5.9** All the personal claims of the employees should, as far as possible, be disbursed before **31.03.2021** to minimize the credits outstanding under the heads "Accounts Payable (Employees)".

**5.10** Physical verification of (i) Imprest with the Cashier and (ii) Franking Machine balance and Postage Stamps should be done and necessary certificate recorded in the relevant books of Accounts by all ROs/BOs as on 31.03.2021.

**5.11** For the unutilized balance in the Franking Machine as on the last working day for the financial year, Journal Voucher(JV) be passed as under by ROs/BOs:

Franking Machine balance account	Dr.
To Office Expenses – Postage	Cr.

This entry may be reversed in the beginning of the next year's account.

At HQ, HGSD may send **the statement of Franking Machine** Balance on 31.03.2021 to Accounts Department so that the required entry may be recorded in the Books of Accounts of HQ. The statement may be furnished by **10.04.2021**

**5.12** Rebate is given by Post Office to Govt. Departments for Franking Machine payments. **Heads of all ROs/BOs and HGSD at HQ** may ensure that the rebate amount has been received on all payments. In case of non receipt of rebate, the matter may be taken up with concerned post office.

**5.13** Bills from the contractors, suppliers, testing charges and other expenses etc. should be settled, as far as possible, before the close of the financial year. In case where bills could not be paid/finalized for any reason, after the work/supplies/testing etc. have been completed, liability for such items may be created by a JV by crediting the Account Head "Sundry Creditors - Purchase & Others" (Account at Sl. 1.2.1.1 of format of Trial Balance) and debiting the respective Expenditure Account Head. Schedule of "Sundry Creditors – Purchase & Others" as per **ANNEX X** should be furnished alongwith the Trial Balance by all ROs/BOs.

**5.14** Journal Book may be kept open upto **10.04.2021** in order to account for all the transactions pertaining to the year 2020-21 which are noticed after 31.03.2021.

**5.15** List of items written off and disposed off during the year 2020-21 giving the particulars, such as nature of article(Furniture/Equipment/Library Books etc), date of original purchase, purchase price and the sale proceeds realized, if any, may be furnished by ROs/BOs

alongwith the Trial Balance in **ANNEX XVIII**. No entry need to be passed in the Accounts at RO/BO end in respect of items pertaining upto the year 1982-83 under Furniture & Office Equipment group.

If the items have not been disposed off, such items should not be included in the statement. Those should be included only in the year of actual disposal.

Please also refer to the instruction notes given in the format of **Annexure XVIII** enclosed.

At HQ, **Head:GSD** may send the said list of items written off and disposed off at HQ during 2020-21 in **Annex XVIII** by **10.04.2021** so that the necessary entry for write off of assets may be recorded in the Accounts of Hqrs.

**5.16 The value of closing stock of Stationery and Lab. Apparatus & Stores as on 31.03.2021:**

**5.16.1** Please furnish the value of closing stock of Stationery and Lab. Apparatus & Stores as on 31.03.2021 as per Annexure XVI and XVII respectively. The stock lying in stores un-issued should only be valued and taken into account. The following journal entries may be passed on **31.03.2021** in your accounts for the value of stock of Stationery and Lab. Apparatus & Stores duly supported with statement of closing stock.

- |    |  |     |     |
|----|--|-----|-----|
| 1. | Stock of Stationery  | Dr. |     |
|    | To Office Expenses Stationery A/C                              |     | Cr. |
|    | (Being stock of stationery accounted as on 31.03.2021)         |     |     |
| 2. | Stock of Lab. App. & Stores                                    | Dr. |     |
|    | To Lab. Consumables & Rep.                                     |     | Cr  |
|    | & Maintenance of Lab. Equipment A/c                            |     |     |
|    | (Being stock of Lab. App. & Stocks accounted as on 31.03.2021) |     |     |

The value of both the stocks will get reflected in the Trial Balance of March 2021. The expenses of Stationery and Lab. Apparatus & Stores will get reduced by the value of stock.

The above journal entries may be reversed in the beginning of the next year's Accounts of ROs/BOs.

**5.16.2** At HQ, the statement of following stocks showing Item, Quantity, Rate and Value may be sent by respective Departmental Heads by **20.04.2021** positively for incorporation in Balance Sheet.

**Stock Statement as on 31-03-2021**

Stock of stationery & Misc. stores,  
Stock of repair & maintenance consumables.

**To be sent by**

HEAD:GSD  
Head:GSD/Head:PMW



## 5.17 Fixed Assets and Depreciation :

For detailed instructions regarding accounting of Fixed Assets & Depreciation, all ROs/BOs may refer to our circular No. Accts/5:1 dated 19.04.2005 (also mailed on 20.4.2005 & 24.01.2006). In order to enable HQ to finalize consolidated schedules of Fixed Assets of ROs/BOs for inclusion in the Balance Sheet, all ROs/BOs shall prepare a schedule of Fixed Assets of their branch as per **ANNEX XX** enclosed.

**The following instructions may be taken care of while preparing and finalizing your Annex XX.**

- (i) **Depreciation at half of applicable rate of the concerned assets is to be charged on the new additions to asset by ROs/BOs in the current year after 30 Sept 2020. The date of invoice may be taken as basis. If invoice date is prior to 30 Sept 2020, full depreciation at applicable rate be charged. If invoice date is after 30 Sept 2020, then half of the applicable rate of depreciation may be charged.**
- (ii) For recording entries for write-off of any asset, the HQ circular of even number dated 19.4.2005 (page 5 Sl. (vi) of said circular) on the subject may be referred to. The instruction notes given below the format of the Schedule (**Annex No. XVIII**) may also be referred to.
- (iii) **For each group of asset separate journal voucher for depreciation for the year shall be recorded.**
- (iv) Please ensure that the amount of the each group of asset in column 7 of the fixed asset schedule(**Annex XX**) of your Branch shall match with the amount indicated in the Trial Balance in the respective Asset head under Account at Sl. No. 2.2.2 (Fixed Asset) (i.e. 2.2.2.1 to 2.2.2.15 of Trial Balance format).
- (v) Please ensure that the amount of depreciation for the year 2020-21 for each group of asset in the column 9 of fixed asset schedule(**Annex XX**) of your BO shall match with the amount indicated in Trial Balance under the respective Asset Depreciation Accounts at Sl. 2.1.11 (Depreciation on ..... ) (i.e. Sl. No. 2.1.11.1 to 2.1.11.14) of Trial Balance Format).
- (vi) Please ensure that the amount of accumulated depreciation upto 31.03.2021 for each asset in column 11 of fixed asset schedule (**Annex XX**) shall match with the amount indicated in Trial Balance under **the Account heads Accumulated Depreciation Accounts (A/C Sl. No. 1.2.2.1 to 1.2.2.14 of Trial Balance Format).**
- (vii) **The original value, the accumulated depreciation and the written down value as on 31.03.2008 in respect of assets purchased from 1983-84 to 2002-03 by ROs/BOs under "Furniture & Office Equipment Group" which were appearing in the Accounts of HQ as on 31.03.2008 were transferred by Hqrs to ROs/BOs during 2008-09 (in the month of August 2008 vide Accounts Department Note No. Accts/5:1(2008-09) dated 22.8.2008 treated as Inter Office Debit/Credit Note). The depreciation shall be charged on all these assets alongwith other assets in this group for 2020-21 at applicable rates by ROs/BOs in their Accounts and shall be shown in Schedule (**Annex No. XVIII**).**
- (viii) The value of assets under the group "Furniture & Office Equipment" which were purchased prior to 1983-84 (i.e. before decentralization of accounts) will continue to appear in the Accounts of HQ as the branch-wise details are not available with Accounts Department(HQ). The depreciation on assets under this group pertaining to period upto 1982-83 will continue to

be charged in the Accounts of HQ and shall not be charged in the Accounts of ROs/BOs. In case any item under this group **pertaining to the period prior to 1982-83 available in your RO/BO is written off, the same shall be informed to HQ as and when it is written off. The write off entries will be recorded in the Accounts of HQ only and not in the Accounts of RO/BO.**

- (ix) The original cost of fixed assets along with their accumulated depreciation in respect of Vehicles A/c , Residential Flats A/c and Buildings A/c were transferred during 2005-06 to concerned ROs/BOs by raising Debit/Credit Advices. The original cost and accumulated depreciation in respect of assets under “World Bank Project Equipment” was transferred during 2007-08 to concerned ROs/BOs by sending IODA/IOCA. The original cost and accumulated depreciation of assets under “Laboratory Equipment-Govt. Grants” and “Laboratory Equipment-BIS Funds” was transferred by HQ during 2007-08 to concerned ROs/BOs by sending IODA/IOCA. The depreciation shall be charged on all these assets for 2020-21 at applicable rates by ROs/BOs in its Accounts and shall be shown in Schedule **(Annex No. XVIII)**.
- (x) Depreciation on Computers under Integrated computerization Project-NIC:- BIS had paid adjustable advance to NIC under Integrated computerization Project. A portion of the advance was adjusted during 2004-05 and the cost was transferred to ROs/BOs during 2004-05 by Debit Note. Second adjustment of advance was arranged by ITS Department in 2005-06 and the cost was transferred to concerned ROs/BOs by Debit Note in 2005-06. Third adjustment of advance was arranged by ITS department in 2006-07 and cost was transferred to concerned ROs/BOs in 2006-07 by Debit Note. The depreciation for current year 2020-21 at the applicable rates(i.e. 40% of WDV) on the assets in this group (which were transferred to ROs/BOs/NITS/CL during 2004-05/2005-06/2006-07) may be charged in the Accounts of ROs/BOs and shown in **Schedule (Annex No. XVIII)**
- (xi) The rates of depreciation applicable for the financial year 2020-21 on each element of various groups of assets have been indicated in the **Annex XX** itself in column 3.
- (xii) **Statement of Additions made to Fixed Assets during 2020-21:** The Income-tax Department while processing the Income-tax Return of BIS for assessment every year is asking details of Additions made to Fixed Assets[Account-head wise as given in the Trial Balance i.e. Furniture & Equipment, Lab Equipment(BIS Fund), Lab Equipment(Grants) Library Books, Vehicle, Building, Integrated Computerization under NIC etc. etc.] Therefore, all ROs/BOs may furnish this information in the **Annex XXI along with Trial Balance of March 2021.**
- (xiii) From Financial Year 2020-21 onwards, the value of land should be bifurcated & shown separately as Land-Leasehold, Land-Freehold at Sl. 2.2.2.15.
- (xiv) As pointed out by CAG, the Fixed Asset Register is not properly maintained in Form of GFR, 2017. All the ROs/BOs/CL/NITS should maintain details of fixed assets in Form 22(copy attached) from financial year 2020-21 onwards.

**5.18 Physical Verification of all Assets:** Non-conducting of Physical Verification by certain branches in past had been **adversely commented by Statutory Audit at HQ in the previous audit reports**. Therefore, the following course of action may be taken:

**5.18.1** Physical Verification of all assets in respect of Laboratory Equipments be carried out by all the laboratories of BIS as on 31.03.2021 and a report along with the list of items be sent to DDG(Labs) for further necessary action. The total value of the list shall match with the amount shown in the Trial Balance of March 2021 under the respective group Asset Account.

**5.18.2** Physical Verification of all other assets in the ROs/BOs/NITS/Labs, should be carried out as on 31.03.2021 and the report alongwith list of items be sent to HQ:GSD for further necessary action. The total value of the list shall match with the amount shown in the Trial Balance of March 2021 under the respective group Asset Account.

**5.18.3** Similarly HQ:GSD may carry out such physical verification of all fixed assets at HQ.

**5.18.4** Physical Verification of Standards: As per the practice since inception, the quantitative records of group 10 and above, are required to be maintained by all heads of ROs/BOs/HQ-Publication & Sales. These stock records are required to be maintained properly and physical verification has to be conducted every year on 31 March. Therefore, physical verification of standards may be conducted on 31.03.2021 by all ROs/BOs. Similarly, the physical verification of Standards at HQ may be conducted by Director(Sales). The ROs/BOs may send their report to Director(Sales) for further necessary action at their end.

**5.18.5** Physical Verification of Library Books: The physical verification of the Library Books as on 31.03.2021 be conducted by all ROs/BOs/NITS/Central Lab & by DLS at HQ.

**5.18.6** Physical Verification of Consumable Stock: The physical verification of the Consumable Stock in the store as on 31.03.2021 be conducted by all ROs/BOs/NITS/Labs/GSD/PMW. The value of the stock shall be accounted in the books of accounts as on 31.03.2021 as per the procedure given at para 5.16.

**5.18.7** The following certificates as on 31.03.2021 may be furnished by all ROs/BOs/NITS/Labs as these certificates are required to be submitted to C&AG during the **Audit of consolidated Annual Accounts of BIS for the financial year 2020-21 at HQ**.

- i. Certificate to the effect that **physical verification of all fixed assets (including the Laboratory Equipments at Lab)** has been conducted **(in the formats as per schedule (Annex No. XXVI). At HQ, this certificate may be furnished by Head:GSD.**
- ii. Certificate to the effect that **physical verification of Stock of Standards** has been conducted **(in the formats as per schedule(Annex No. XXVII). At HQ, this certificate may be furnished by Director(Sales).**
- iii. Certificate to the effect that **physical verification of the Library Books** has been conducted**(in the formats as per schedule (Annex No. XXVIII), At HQ, this certificate may be furnished by DLS.**
- iv. Certificate to the effect that **physical verification of Inventory (i.e. Consumable Stores including Laboratory Apparatus & Stores)** has been conducted **(in the formats as per schedule(Annex No. XXIX). At HQ, this certificate may be furnished by HEAD:GSD/HPMW.**

- 5.19 Value of stock of Indian Standards:** The stock of Indian Standards and other Publications are not accounted for, by BIS in the Balance Sheet as a matter of policy.

However, for the purpose of management report and requirement of audit, all ROs/BOs may work out the value of stock of standards at their stores and sales outlets at the prescribed BIS selling price and inform the same to Director(Sales) who shall compile all ROs/BOs figures with the Headquarter Distribution Stores and Sales Counter Store to arrive at the total value of stock of standards and publications for the BIS as a whole. Director(Sales) may inform the overall value of Standards for BIS as a whole **by 20.04.2021** to Accounts Department.

**5.20 Sundry Debtors (Certification) and Sundry Debtors(Sales)**

**5.20.1** In past CAG audit reports of BIS, the audit had adversely commented on the long pending Sundry Debtors of Certification and Sales. Heads of concerned ROs/BOs/DLBO-I&(II)/Director:Sales-HQ are responsible for recovery by making vigorous efforts or getting said debtors written off from the Competent Authority in case these are irrecoverable.

**5.20.2** The subsidiary ledgers of Sundry Debtors(Certification) and Sundry Debtors(Sales) shall be reconciled with the Control Account in the General Ledger before inclusion in the Trial Balance of your BO. The schedules as per **Annex IV-A & IV-B and V-A & V-B** may be furnished with Trial Balance of March 2021 by ROs/BOs.

**5.20.3** At Hqrs, the Control Account of Sundry Debtors(Sales) shall be reconciled with the subsidiary party wise ledger by Sales Department(Hqrs) since the subsidiary ledger is maintained there and the schedules as per **Annex V-A, V-B & VI-B shall be sent by Director(Sales) by 20.04.2021.**

**5.20.4** At Hqrs, the Control Account of Sundry Debtors(Certification) shall be reconciled with the party-wise ledgers/statement by CRO, DLBO-I & DLBO-II, Head:Registration Deptt., CMD-III respectively as per Schedule given at **Annex IV-A, IV-B & VI-A which may be furnished by DLBO-I, DLBO-II, HEAD:REGISTRATION DEPTT., CMD-FMCS, and CRO by 20.04.2021.**

**5.20.5** The customer balances which have remained unclaimed/unadjusted for more than 3 years as on 31.03.2021, may be transferred by ROs/BOs to Miscellaneous Receipt Account by way of a Journal Voucher before finalizing the Trial Balance of March 2021. The list of amount so transferred to Misc. Receipt Account shall be maintained in a separate file. In case any party claims refund in future, the matter may be dealt from the subject file on case to case basis.

At Hqrs, the list of such credits of more than 3 years in the Sundry Debtors(Sales) A/c as on 31.03.2021, shall be sent by **Director(Sales) by 20.04.2021** so that Accounts Department may record entry in Books of Accounts. Similarly, **Head: DLBO-I, Head:DLBO-II and Head:Registration Deptt.** may also inform the same **by 20.04.2021** in respect of Customer Balance of Certification which are more than 3 years old as on 31.03.2021 to enable Accounts Department to record the entry.

**5.20.6** **The amounts of credit items under the Sundry Debtors(Certification) and Sundry Debtors(Sales),** may be separately reflected in Trial Balance of March 2021 under the Account head "Customer Balance(Certification)" and "Customer Balance(Sales)" respectively by ROs/BOs. The following JVs may be recorded by ROs/BOs as on 31 March 2021:

(1) Sundry Debtors(Certification) A/c	Dr.	
To Customer Balance(Certification) A/c		Cr.
(2) Sundry Debtors(Sales) A/c	Dr.	
To Customer Balance(Sales) A/c		Cr.

The above two entries may be reversed at the beginning of the next financial year.

It had been observed in previous years that few BOs had not shown the Gross Debtors and Gross Customer Balance separately in the Trial Balance of March. They had shown only the net debtors in the Trial Balance which is not correct. The gross debtors of Certification and Sales should be shown in the debit side and the Customer Balance of Certification and Sales should be shown in the credit side of the Trial Balance of March 2021 by all ROs/BOs

**5.20.7** A year-wise summary of Customer Balance(Certification) and Customer Balance(Sales) may be furnished by ROs/BOs in **Annexure VI-A & VI-B**. At HQ, this may be furnished by **DLBO-I, DLBO-II, Head:Registration Deptt. and Director(Sales)** respectively by **20.04.2021**.

**5.20.8 Confirmation of Debtors: Letters regarding confirmation of balance under Sundry Debtors(Certification) and Sundry Debtors(Sales) and Security Deposit** with outsiders be sent to the respective parties and their confirmation obtained before closing of accounts for 2020-21. Statutory Auditors at HQ have been giving observation in this regard in their previous reports. The CAG Audit in one of the previous Audit Report had commented that without confirmation from the debtors, the correctness of the sundry debtors was unverifiable in Audit. This may be complied with and letters for confirmation of balances may be sent by all ROs/BOs to all debtors on 31 March 2021 asking them to confirm the outstanding amount by **15.04.2021** failing which it will be treated as confirmed. In case of discrepancies, if any, as informed by debtors, the same may be dealt suitably. A certificate to the effect that balance confirmation letters have been issued to all the debtors of Certification as well as Sales, should be given in **Annexure IV-C & V-C**. In this connection, Letter No. DF/38 dated 15.10.2001 may also please be referred to.

**At HQ: The balance confirmation letters regarding Sundry Debtor(Certification) may be sent by Head: DLBO-I, Head:DLBO-II, Head:Registration Deptt. and certificate be furnished to Accounts Department in Annex IV-C enclosed.**

**The balance confirmation letters regarding Sundry Debtor(Sales ) may be sent by Director(Sales) and certificate be furnished to Accounts Department in Annex V-C enclosed.**

**5.20.9** A statement showing the debtors[i.e. **Sundry Debtors(Certification), Sundry Debtors(Sales) and others**], which have been written-off and accounted in books of accounts during the year 2020-21 by ROs/BOs, be prepared as per the Annex XIX and sent alongwith the Trial Balance. The total of the statement shall tally with the figures in the Trial Balance of March 2021 shown under the account head "Bad Debts Written Off" (Sl. 2.1.10.9 of Trial Balance).

At HQ, Director (Sales) and Head: DLBO-I, DLBO-II, Head:Registration Deptt. /CRO may send the statement of debtors written off in 2020-21 in Annex XIX by 10.04.2021.

**6. Goods & Service Tax:**

The liability for Goods & Services Tax is to be discharged by the respective branches as per the income accruing to the branch. The Product Certification/Hallmarking revenue pertaining to ROs/BOs is being received online in Bank A/C of HQ. Accordingly, the Inter Office Credit Advice are being issued by HQ on monthly basis to ROs/BOs. However, the liability of Goods & Service Tax is being discharged by the respective branches by due dates on the basis of details of income/IOCA sent by HQ .

The GST liability for the month of March 2021 is to be discharged by 20<sup>th</sup> April 2021 and shall remain unpaid on 31.03.2021. All ROs/BOs must create liability towards GST liability for the month of March 2021 in the books of Accounts.

The circulars on GST issued by Finance Department may be referred to. For accounting entries in the books of ROs/BOs relating to GST, please refer to Para 3(ii) of Circular No. BIS/FIN/GST/Circular-5 dated 23.06.2017.

**7. Income tax Exemption of BIS and Tax Deducted at source by Licencees (S.No. 2.2.1.2 of Trial Balance format enclosed):**

Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, Govt. of India, vide its Notification No. 111/2016 dated 01.12.2016 has notified BIS under Section 10(46) of Income-tax Act, 1961 for the Assessment Years 2017-18 to 2021-22. As a result of this notification of Govt. of India, the income of BIS is not taxable till Assessment Year 2021-22. Accordingly, a Circular No. BIS/HQ/Accounts/Circular(12)/2016 dated 13.12.2016 was issued by Accounts Department:HQ directing that all licensee/clients of BIS may be informed not to deduct tax on the income accruing to BIS.

However, in case the tax has been deducted at source by licencees in ROs/BOs during the year, then the same shall be debited to "TDS by Licencees A/C". The balance in this Account is transferred to HQ on monthly basis by crediting this Account and debiting HQ A/c and an IODA be sent along with the TDS Certificates. Therefore, this account will show NIL balance in your Trial Balance of March 2021. In case the TDS certificate have not been received, the statement may be sent with IODA and the TDS Certificates in original, may be sent afterwards but before 30.06.2021 so that the same may be enclosed with the Income-tax Return of BIS in order to get refund from Income-tax Department.

Regarding the procedure of accounting of the Tax Deducted at source by Licencees from fees paid to BIS, and the responsibility of the head of the BO, in this regard HQ Accounts Department Circular No. Accts/7:35 dated 12.02.2014 may be referred to.

In case of TDS by any party, which could not come to the notice of the BO at the time of issue of receipt and it comes to notice of your BO after the close of your Accounts, please send the details (also TDS certificate if available) by 10.05.2021 so that the same may be taken at HQ in consolidated Balance Sheet. If the TDS certificate is received, please send the details of TDS by this date to HQ. The original TDS certificate may be sent afterwards but before 30.06.2021 so that same may be enclosed with Income-tax Return of BIS.

A Schedule of Tax Deducted at Source during 2020-21 by Licensees from fees paid to BIS may be furnished by all ROs/BOs (along with the Trial Balance of March 2021) and by CRO, MSCD,

**DLBO-I, DLBO-II, Head:Registration Deptt. & CMD(FMCS)** at HQ as per the format in Annexure XXII.

At HQ, the above details of TDS by Licencees/TDS Certificates, if any, in the Annex. XXII may be furnished to Accounts Department by the above said dates by **CRO, MSCD, DLBO-I, DLBO-II, Head:Registration Deptt., CMD-FMCS** so that the same is accounted in Books of Accounts to claim refund from Income-tax Department in the Tax Return of BIS. The Circular No. Accts/7:35 dated 12.02.2014 may be referred to in this regard [Annex (ii)].

**8. Tax Deduction at Source by BIS from parties A/C(S. No. 1.2.1.10 of Trial Balance format enclosed):**

Tax at source is deducted by BIS from payments to parties as per the Income Tax Act and credited to this Account. The payment (by 7th of next month) to Income-tax Department is debited to this Account. Therefore, the Tax deduction for the month of March 2021 will only be appearing under this Account in the Trial Balance of March 2021. Some of the Branch Offices are remitting the TDS to Govt. along with the payment to the parties. In that case, this account may show 'NIL' balance as on 31.03.2021.

**9. Transfer of Funds and retention of amount in the bank accounts by ROs/BOs at the close of the year:**

9.1 Head of all ROs/BOs/NITS/CL/NROL are requested to plan well in advance about the retention of fund in their Bank Accounts on 31.03.2021 and the remaining surplus funds shall be transferred to HQ by **26.03.2021** so that the surplus funds can be invested by HQ well before 31.03.2021 and the minimum possible amount of Bank Balances is shown in the consolidated Balance Sheet of BIS. As per existing guidelines circulated on the subject vide Circular No. BIS/HQ/Accounts/Circular(06)/2014 dated 18.03.2014, the funds in excess of Rs. 1,00,000/- by RO and Rs. 50,000/- by BO should be remitted to HQ on every Monday.

9.2 A Statement showing the requisite amount retained in the Bank as on 31.03.2021 may be furnished as per **Annexure XXIII**.

**10. Contingent Liabilities:** Contingent Liabilities not provided for in the Accounts are required to be reflected in a schedule under the Uniform Formats of Accounts. Therefore, all ROs/BOs shall annex a schedule of Contingent Liabilities, if any, as on 31.03.2020 and 31.03.2021 in respect of their BO in Annexure XXIV enclosed alongwith the Trial Balance of March 2021. The details of each Contingent Liability shall also be annexed with the schedule. **At HQ, this information in respect of Serial 1.2.1, and 2 of the Annexure XXIV, may be furnished by Head:PMWD, Head:ITSD, & HGSD by 25.04.2021.**

**11.** All the important transactions/events in the Accounts of the year are to be given in the "Schedule 17-Contingent Liabilities and Notes on Accounts" forming part of the Annual Account. Kindly enclose **Annexure-XXV** towards important accounting events/ transactions (if any) pertaining to your BO.

**12. Statutory Audit Report** of BIS which is issued by the Office of the Director General of Audit (Central Expenditure), New Delhi on the overall accounts of BIS(including the paras taken from the Inspection Reports of ROs/BOs issued by Auditor General of the concerned State) is included in the Annual Report of BIS. The major reason for delay in the issue of final audit report by the Office of Principal Director of Audit, New Delhi is the late receipt of State AG audit report on the audit of Accounts of RO/BOs. In order to cut short this time period, heads of all ROs/BOs/CL/NITS immediately after sending the March 2021 Trial Balance to HQ, shall request in writing to the Auditor General of their respective State to undertake the audit of the accounts of their BO in

May 2021. After the audit is over, efforts shall be made by Head of the ROs/BOs by keeping liaison with AG office to expedite the Inspection Report of their BO to the Office of the DG:Audit(Central Revenue), Delhi by **15.07.2021** so that the consolidated Audit Report of BIS comprising all ROs/BOs & Hqrs from CAG office is not delayed. This schedule is required to be adhered to by all ROs/BOs to enable BIS Hqrs to compile, get approval from EC & Bureau and submit the Annual Report to our Ministry as per the time schedule given by it for laying before the Parliament.

**13. Liability for expenses of 2020-21:** All Goods and Services which have been received by BIS during 2020-21 i.e. up to 31.03.2021 are required to be charged to Accounts of 2020-21 either by payments by 31.03.2021 or by creation of liabilities for payment during next year. Heads of all concerned departments at HQ i.e. **HGSD, Director(Publication & Sales), Head:ITSD, DRL, Head: DLBO-I, DLBO-II, Head:Registration Deptt., Head-PMW, Head-MSCD, Head:LSC, Head:IR&TISD** may therefore, send such bills of contractors, suppliers, printers, testing labs, BSNL DAVP, & other advertising agencies, maintenance contractors, lawyers, and other foreign payments etc. by **20.04.2021** so that the same could be accounted in Accounts of 2020-21. In case the bills have not been received but the Goods/Services have been received during 2020-21, a **statement of the amount due for payment of such goods/services received should be sent.**

**14. Adjustment of Advances for Projects :- Head (PMW)** may please send by **10.04.2021**, the adjustment of all pending capital advances paid to CPWD/NBCC/Other Parties for the works completed up to 31.03.2021 so that the same may be adjusted in Annual Accounts of 2020-21:

Similarly those ROs/BOs where capital advances paid to CPWD or other Public Works Organizations for building construction/modernization are pending, may obtain the utilization certificate(s) with details and adjust the advances before finalizing their Trial Balances.

In case the works have not been executed against the advances paid, a note on each advance giving reasons for non adjustment/non execution of work, may be sent so that the same may accordingly be included in notes on accounts.

**15. Provision for Pension Liability Account [Schedule 2 – column 7]** for employees governed by Central Civil Services (Pension) Rules, 1972:- An accounting note on this subject is required to be given in Annual Accounts & Annual Report. Such note in the Annual Report for 2019-20 was given at Note No.2.2 of Schedule 17. **Finance Department HQ** to update this Accounting Note for inclusion in the Annual Report of 2020-21 and send the same to Accounts Department by **20 April 2021**. As decided by Competent Authority, the total accrued liability in Provision for Pension Liability Account as on 31.03.2021 is to be shown as per the new actuarial valuation. Finance Department-HQ may therefore complete all actions in this regard by **15.04.2021** and provide the JVs for annual contribution to this Account according to new actuarial valuations and the updated accounting note in this regard.

**16. Reconciliation of Contra Accounts by Finance Department, HQ :** GIS, Income-tax, Professional Tax, OSD, CTS etc. are contra Accounts. The reconciliation of these accounts for 2020-21 shall be completed by **20.04.2021** by Finance Department so that the balance in these accounts as on 31.03.2021 becomes NIL.

**17. Reconciliation of following Current Assets Accounts with Subsidiary register and Confirmation of balance appearing in General Ledger and the schedules thereof may be furnished by Finance Department:HQ by 20.04.2021:**

- 1) House Building Advance Account
- 2) Conveyance Advance Account
- 3) Computer Advance Account'
- 4) Festival Advance Account
- 5) Flood Advance Account



18. Annual Accounts of following Books may be sent by Finance Department-HQ by **25.04.2021** to Final Accounts Section of Accounts Department-HQ.:
- i) GPF Books
  - ii) Benevolent Fund Books and
  - iii) Pension Books

All relevant schedules shall also be enclosed with the Balance Sheet and Income & Expenditure Account. The "Receipt & Payment Account" for the year 2020-21 may also be enclosed with the Accounts alongwith figures of previous year in the format given in the **Annexure II**.

19. Reconciliation of subsidiary records of all the following Accounts Heads under the National Pension Scheme may be made with General Ledger Books by Finance Department and Schedule provided/balance in General Ledger Books confirmed by **20.04.2021**:
- a. NPS Fund Account
  - b. NPS: Interest payment by BIS A/c
  - c. BIS contribution to NPS Fund Account

20. **Surplus/Deficit in General Provident Fund Accounts:** An accounting note on this subject is required to be given in Annual Accounts & Annual Report. Such note in the Annual Report for 2019-20 was given at Note No. 2.13 of Schedule 17-Contingent Liabilities & Notes on Accounts. **DF** may send this Accounting Note for inclusion in the Annual Report of 2020-21 by **25.04.2021**.

21. **Trial Balance of the Project – "Consumer Education & Training, HRD Capacity Building" Under Plan :** Separate Books of Accounts of this project are maintained by NITS. **Head:NITS** may send the Trial Balance of this project for the year ending 31 March 2021 alongwith all the relevant schedules by **20.04.2021**. This Trial Balance should be finalized after all reconciliations with the concerned ROs/BOs.

22. **Scheme for setting up of Gold Hall Marking/Assaying Centres in India with central assistance:** The Govt. of India, Ministry of Consumer Affairs, Food & Public Distribution, Department of Consumer Affairs, vide its letter No. 8/2/2004-BIS dated 30.9.2005 had conveyed the sanction to the Scheme for setting up of Gold Hall Marking/Assaying Centres in India with central assistance. The expenditure made during 2020-21 as per records of Hallmarking Department and Accounts be reconciled by **Hallmarking Department**. The expenditure as per Accounts will be sent by Accounts Department. A Note about the progress of the scheme and reasons of unspent balance as on 31.03.2021 may also be sent by **Hallmarking Department** for appropriate Reflection in "Notes on Accounts".

23. **Scheme of "National System for Standardization-Strengthening Standardization at National & International Level" under Plan:** The expenditure made during 2020-21 needs reconciliation between the records of Standards Departments and Accounts Department. The expenditure booked as per Accounts will be sent by Accounts Deptt. to **DDG(Standardization-Products & Methods) Sectt** for reconciliation by 15.04.2021. The discrepancy if any, may be informed to Accounts Department by 22.04.2021. **DDG(Standardization-Products & Methods) Sectt** may also please send a note about the progress of the scheme during 2020-21 for appropriate reflection in the "Notes on Accounts"

**Note:** Instructions at Sl. No. 1 to 13 pertain to all ROs/BOs/CL/NITS as well as GSD HQ Accounts Department and Finance Department for which the action as per the guidelines may be taken by

them. However, in respect of the following Serial Numbers of the above instructions, the action may be taken by heads of various departments at HQ as under:

<b>Sl. No. of above Instructions</b>	<b>Action to be taken by</b>
5.12	Head:GSD
5.18.4	Head(Publication & Sales)
5.18.5	DLS
10	Head:PMW, Head:ITSD, Head:GSD,
13	Head:GSD, Director(Sales), DDG(SP&M) Sectt, Head:ITSD, DRL, Head:DLBO-I, Head:DLBO-II, Head:Registration Deptt. Head:PMW, Head:MSCD, Head:LSC, Head:TNMD, HIRD, hced,
14	Head:PMWD
15 to 20	DF
21	Head:NITS
22	Head:Hallmarking
23	DDG(SPM) Sectt

SCHEDULES TO BE ENCLOSED WITH THE TRIAL BALANCE OF MARCH 2021

<b>Sl.No.</b>	<b>Subject</b>	<b>Annexure No.</b>
(i)	Format of Trial Balance	Annexure IA & IB
(ii)	Receipt and Payment Account	Annexure II
(iii)	Bank Reconciliation Statement for all the Bank Accounts Imprest to Cashier and imprest – other departments	Annexure III Annexure III A
(iv)	Partywise Schedule of Sundry Debtors(Certification).	Annexure IVA
(v)	Summary of Sundry Debtors(Certification).	Annexure IVB
(vi)	Certificate regarding confirmation of Sundry Debtors(Certification)	Annexure IVC
(vii)	Partywise Schedule of Sundry Debtors(Sales)	Annexure VA
(viii)	Summary of Sundry Debtors(Sales)	Annexure VB
(ix)	Certificate regarding confirmation of Sundry Debtors(Sales)	Annexure VC
(x)	Schedule of Customer Balance(Certification) as on 31.03.2021	Annexure- VIA
(xi)	Schedule of Customer Balance(Sales) as on 31.03.2021	Annexure-VIB
(xii)	Partywise Schedule of Adjustable Advances outstanding	Annexure-VII-A
(xiii)	Yearwise Summary Adjustable Advances outstanding as on 31.03.2021	Annexure- VII-B
(xiv)	Schedule of TA/DA Advances	Annexure VIII
(xv)	Schedule of LTC advances	Annexure IX
(xvi)	Schedule of Sundry Creditors(Pur & Others)	Annexure X
(xvii)	Schedule of Accounts Payable (Employees)	Annexure XI
(xviii)	Schedule of Earnest Money/Performance Security	Annexure XII
(xix)	Schedule of Security Deposit with outside parties	Annexure XIII
(xx)	Schedule of Accounts Recoverable(others)	Annexure XIV
(xxi)	Schedule of Accounts Recoverable(Employees)	Annexure XV
(xxii)	Value of Closing Stock of Stationery as on 31.03.2021	Annexure XVI
(xxiii)	Value of Closing Stock of Lab. Apparatus & Stores as on 31.03.2021	Annexure XVII
(xxiv)	Statement of Assets written off and disposed off during the year 2020- 21	Annexure XVIII
(xxv)	Statement of amounts written off as bad debts during 2020-21 alongwith copies of approval of competent Authority	Annexure XIX
(xxvi)	Schedule of Fixed Assets as on 31.03.2021	Annexure XX
(xxvii)	Statement of Additions made to Fixed Assets during 2020-21	Annexure XXI(A)
(xxviii)	Fixed Asset Register	Annexure XXI(B)
(xxix)	Schedule of Tax Deducted at Source during 2020-21 by Licensees from fees paid to BIS	Annexure XXII
(xxx)	Statement showing of requisite amount retained in bank account at the end of the financial year	ANNEX-XXIII
(xxxi)	Schedule of Contingent Liabilities	Annex XXIV
(xxxii)	Schedule of Important transactions/events for the purpose of Schedule 17 of Balance Sheet	Annex XXV
(xxxiii)	Certificate regarding Physical Verification of Fixed Assets	Annex XXVI
(xxxiv)	Certificate regarding Physical Verification of Standards	Annex XXVII
(xxxv)	Certificate regarding Physical Verification of Library Books	Annex XXVIII
(xxxvi)	Certificate regarding Physical Verification of Inventory(Consumable Stores)	Annex XXIX

**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.		<b>CREDIT ITEMS</b>		
1.1		<b>REVENUE ACCOUNTS</b>		
	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 <b>Fee from Hallmarking of Gold Jewellery</b>		
		130(a) Fee from Jewellers		
		130(b) Revenue Sharing Fee from Assaying Centres		
	1.1.5	140 <b>Sales of Standards</b>		
		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		<b>NON-REVENUE ACCOUNTS</b>		
	1.2.1	<b>600 Current Liabilities Group</b>		
	1.2.1.1	601 Sundry Creditors-Purchase & others		
	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)		

Sl. No.	Code	Head of Account	Amount(Rs.)		
			Debit	Credit	
	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)		
	<b>1.2.2</b>	<b>750</b>	<b>Accumulated Depreciation Accounts Group</b>		
	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			<b>INTER ACCOUNTS-CREDIT BALANCES</b>		
	1.3.1	910	Head Qr. Account		
	1.3.2	920	Inter Accounts other Branches(Branch wise)		
2.			<b>DEBIT ITEMS</b>		
2.1			<b>REVENUE ACCOUNTS</b>		
	2.1.2		<b>Other Staff Benefits Group</b>		
	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		

Sl. No.	Code	Head of Account	Amount(Rs.)	
			Debit	Credit
	<b>2.1.3</b>	<b>Travelling Expenses Group</b>		
	<b>2.1.3.1</b>	<b>2301(a)</b> TA Officers & Staff		
	<b>2.1.3.2</b>	<b>2301(b)</b> TA Local Travel		
	<b>2.1.3.3</b>	<b>2301(c)</b> TA Transfers		
	<b>2.1.3.4</b>	<b>2304</b> TA Committee Members		
	<b>2.1.3.5</b>	<b>2305</b> TA Overseas		
	<b>2.1.4</b>	<b>Subscription to International Organizations</b>		
	<b>2.1.4.1</b>	<b>2401</b> International Standard Organization(ISO)		
	<b>2.1.4.2</b>	<b>2402</b> International Electro technical Commission(IEC)		
	<b>2.1.5</b>	<b>Testing Expenses Group</b>		
	<b>2.1.5.1</b>	<b>2501</b> Testing Charges to outside labs		
	<b>2.1.5.2</b>	<b>2502</b> Laboratory Consumables and Repair & Maintenance of Lab. Equipments		
	<b>2.1.5.3</b>	<b>2503</b> <b>Market Samples</b>		
		<b>2503(a)</b> Market Samples by BIS		
		<b>2503(b)</b> Charges to outside agents for Market Samples		
	<b>2.1.5.4</b>	<b>2506</b> Hiring of Taxi for Inspection Work		
	<b>2.1.5.5</b>	<b>2508</b> Charges to Outside Agencies for Factory Surveillance		
	<b>2.1.6</b>	<b>260</b> <b>Publicity Expenses Group</b>		
	<b>2.1.6.1</b>	<b>260(a)</b> Publicity Exhibition		
	<b>2.1.6.2</b>	<b>260(b)</b> Publicity Advertising		
	<b>2.1.6.3</b>	<b>260(c)</b> Pub.-Audio Visuals & Others		
	<b>2.1.6.4</b>	<b>260(d)</b> World Standards Day Expenses		
	<b>2.1.6.5</b>	<b>260(e)</b> Publicity - Hallmarking		
	<b>2.1.6.6</b>	<b>260(f)</b> Publicity - Outdoor		
	<b>2.1.7</b>	<b>Printing</b>		
	<b>2.1.7.1</b>	<b>2701</b> Standards		
	<b>2.1.7.2</b>	<b>2702</b> Bulletin		
	<b>2.1.8</b>	<b>Office Expenses Group</b>		
	<b>2.1.8.1</b>	<b>2801</b> Stationery		
	<b>2.1.8.2</b>	<b>2802</b> Postage		
	<b>2.1.8.3</b>	<b>2803</b> Telephone & Telex		
	<b>2.1.8.4</b>	<b>2804</b> Recruitment		
	<b>2.1.8.5</b>	<b>2805</b> Refreshment & Entertainment		
	<b>2.1.8.6</b>	<b>2806</b> Liveries		
	<b>2.1.8.7</b>	<b>2807</b> Freight & Cartage		
	<b>2.1.8.8</b>	<b>2808</b> Insurance & Bank Charges		
	<b>2.1.8.9</b>	<b>2809</b> Miscellaneous		

Sl. No.	Code	Head of Account	Amount(Rs.)	
			Debit	Credit
	<b>2.1.8.10</b>	<b>2810</b>	Rent & Taxes	
	<b>2.1.8.11</b>	<b>2811</b>	Electricity & Water Charges	
	<b>2.1.8.12</b>	<b>2812</b>	Taxi Hire Charges (for Administrative Work)	
	<b>2.1.9</b>		<b>Repair &amp; Maintenance Expenses Group</b>	
	<b>2.1.9.1</b>	<b>2901</b>	Repair & Maintenance – Furniture & Equipment	
	<b>2.1.9.2</b>	<b>2902</b>	Repair & Maintenance –Vehicles	
	<b>2.1.9.3</b>	<b>2903</b>	Repair & Maintenance –Building	
	<b>2.1.10</b>		<b>Other Expenses Group</b>	
	<b>2.1.10.1</b>	<b>3001</b>	Conference & Seminar	
	<b>2.1.10.2</b>	<b>3002</b>	Training Programmes of NITS	
	<b>2.1.10.3</b>	<b>3003</b>	IT Services Expenses	
	<b>2.1.10.4</b>	<b>3004</b>	Library Subscription & Other Expenses	
	<b>2.1.10.5</b>	<b>3005</b>	Audit Fee & other related charges	
	<b>2.1.10.6</b>	<b>3006</b>	Legal Charges	
	<b>2.1.10.7</b>	<b>3007</b>	Staff Training	
	<b>2.1.10.8</b>	<b>3008</b>	Interest Subsidy on House Building Loan	
	<b>2.1.10.9</b>	<b>3009</b>	Bad Debts written off	
	<b>2.1.10.10</b>	<b>3010</b>	Capital Investment(fixed Assets)- written off(net)	
	<b>2.1.10.11</b>	<b>3012</b>	Quality System Charges	
	<b>2.1.10.12</b>	<b>3013</b>	Hindi Promotional Activities	
	<b>2.1.10.13</b>	<b>3014</b>	Enforcement Outsourcing Expenses	
	<b>2.1.10.14</b>	<b>3016</b>	Input Tax Credit Expenditure(GST)	
	<b>2.1.10.15</b>		<b>Hiring Charges-</b>	
		<b>3017</b>	Labour Charges - Hiring charges of skilled and unskilled labour	
		<b>3018</b>	<u>Young Professional &amp; Graduate Engineers</u>	
			a) Young Professional	
			b) Graduate Engineers	
			c) Executive Assistants	
		<b>3025</b>	Hiring charges of technical manpower	
		<b>3025 (a)</b>	for CRS(only at HQ)	
		<b>3025(b)</b>	For Hallmarking	

Sl. No.	Code	Head of Account	Amount(Rs.)	
			Debit	Credit
	<b>3025(c)</b>	For Marketing and Consumer Interface		
	<b>3026</b>	<u>Housekeeping &amp; Security Charges</u>		
	<b>3026(a)</b>	a) Housekeeping		
	<b>3026(b)</b>	b) Security		
	<b>2.1.10.16</b>	<b>3019</b>	Exchange Rate Variation	
	<b>2.1.10.17</b>	<b>3020</b>	Consumer Awareness Programmes	
	<b>2.1.10.18</b>	<b>3021</b>	Jewellers Awareness Programmes	
	<b>2.1.10.19</b>	<b>3022</b>	R & D Expenses	
	<b>2.1.10.20</b>	<b>3024</b>	Hiring of Consultants and Consultancy Charges	
	2.1.11	<b>3101</b>	<b>Depreciation Expense Group</b>	
	<b>2.1.11.1</b>		Depreciation on Furniture & Fixtures	
	<b>2.1.11.2</b>		Depreciation on Office Equipments	
	<b>2.1.11.3</b>		Depreciation on Computers & Associated Equipments	
	<b>2.1.11.4</b>		Depreciation on Branch Building I	
	<b>2.1.11.5</b>		Depreciation on Branch Building II	
	<b>2.1.11.6</b>		Depreciation on Residential Flats	
	<b>2.1.11.7</b>		Depreciation on Laboratory Equipment(BIS Funds)	
	<b>2.1.11.8</b>		Depreciation on Laboratory Equipments(Govt. Grant-Plan Projects)	
	<b>2.1.11.9</b>		Depreciation on Computers under Integrated Computerization Projects-NIC	
	<b>2.1.11.10</b>		Depreciation on Vehicles	
	<b>2.1.11.11</b>		Depreciation on Library Books	
	<b>2.1.11.12</b>		Depreciation on World Bank Project Equipments	
	<b>2.1.11.13</b>		Depreciation on Consumer Welfare Fund Assets - Lib. Books-NITS- NOIDA	
	<b>2.1.11.14</b>		Depreciation on Consumer Welfare Fund Assets – Others Assets-NITS-NOIDA	



Sl. No.	Code	Head of Account	Amount(Rs.)	
			Debit	Credit
2.2		<b>NON REVENUE- ACCOUNTS</b>		
	2.2.1	<b>500 Current Assets &amp; Loans &amp; Advances Group</b>		
	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	<b>700 Fixed Assets Group</b>		
	2.2.2.1	702 Furniture & Fixture		
	2.2.2.2	703 Office Equipment		
	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		<b>Inter-Accounts Debit Balances</b>		
	2.3.1	910 Head Qtr Accounts		
	2.3.2	920 Inter Accounts other branches(branch-wise)		
		<b>TOTAL</b>		

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 1<sup>st</sup> April.**

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

<b>Repair &amp; Maintenance Expenses Group</b>		
Repair & Maintenance – Furniture & Equipment		
Repair & Maintenance – Owned Vehicles		
Repair & Maintenance –Building		
<b>Other Expenses Group</b>		
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		
<b>Hiring Charges</b>		
Labour Charges - Hiring charges of skilled and unskilled labour		
Hiring charges of technical manpower		
<u>Housekeeping &amp; Security Charges</u>		
a) Housekeeping		
b) Security		
<b>Depreciation Expense Group</b>		
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 Annexure is required to be prepared by all ROs and BOs having Labs thereat.**

Name of BO-----

RECEIPTS AND PAYMENTS FOR THE PERIOD/YEAR ENDED 31<sup>st</sup> March 2021

(Amount in Rupees)

RECEIPTS	Current Year (2020-21)	Previous Year (2018-19)	PAYMENTS	Current year (2020-21)	Previous Year (2018-19)
<b><u>I. Opening Balances:</u></b> a) Cash in Hand (2.2.1.16 of TB) b) Cash Imprest to Officers (2.2.1.18 of TB) c) Bank Balances(2.2.1.19 of TB)			<b><u>I. Expenses</u></b> <b><u>i) Establishment Expenses</u></b> Payments under the all the Account Heads in the Group "Other Staff Benefits"(2.1.2 of TB)  <b><u>ii) Administrative Expenses:</u></b> All Payment under all the Account Heads under the Group 2.1.3 to 2.1.8 of Trial Balance format )		
<b><u>II. Grants Received</u></b> 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	<b><u>II. Payment made against Funds for various projects(Plan)</u></b>  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
<b><u>III. Income on Investments from</u></b> a) Earmarked/Endow. Funds b) Own Funds (Oth. Investment)	Applicable in case of HQ only	Applicable in case of HQ only	<b><u>III Investments and deposits made</u></b> 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
<b><u>IV. Interest Received</u></b> On Saving Bank Accounts			<b><u>IV. Expenditure on Fixed Assets &amp; Capital Work-in-Progress(2.2.2 of TB)</u></b> a) Purchase of Fixed Assets b) Expenditure on Capital work-in-progress		

<b>RECEIPTS</b>	<b>Current Year (2020-21)</b>	<b>Previous Year (2018-19)</b>	<b>PAYMENTS</b>	<b>Current year (2020-21)</b>	<b>Previous Year (2018-19)</b>
<p><b><u>V. Income(Group 1.1 of TB)</u></b>  a) Sale of Standards(1.1.1)  b) Certification Services  i) Product Certification(1.1.2)  ii) Gold Hallmarking Certification (1.1.4/1.1.5)  iii) System Certification(1.1.3)  c)Conference Cons. &amp; Trg.Fees.(1.1.6)  d) Retrocession from overseas bodies and overseas publication commission  e) Proceeds from for sale of BIS Publication -electronic Media  f) Miscellaneous ( all items other than (a) to (e)above)(1.1.7 onwards of TB)  Note: (d) &amp;(e) is applicable in case of HQ</p>			<p><b><u>V. Refund of surplus money/loans</u></b>  a) To the Government of India  b) To the State Government  c) To other providers of funds</p>	Applicable in case of HQ only	Applicable in case of HQ only
<b><u>VI. Amount Borrowed</u></b>	Applicable in case of HQ only	Applicable in case of HQ only	<b><u>VI. Finance Charges(Interest)</u></b>	Applicable in case of HQ only	Applicable in case of HQ only
<b><u>VII. Other receipts</u></b> a) Receipt of Fund transfer under Headquarters Account (1.3 of TB) Receipts under Inter-Account-Branch Offices Accounts .( 2.3 of TB)			<b><u>VII. Other Payments</u></b> a) Payments of Fund transfer under Headquarters Account (excl. payment of net Pay & Allowances debited to HQ Account) (1.3 of TB). b) Payments under Inter-Account- Branch Offices		

<b>RECEIPTS</b>	<b>Current Year (2020-21)</b>	<b>Previous Year (2018-19)</b>	<b>PAYMENTS</b>	<b>Current year (2020-21)</b>	<b>Previous Year (2018-19)</b>
b) Receipts under the Account Heads in the Current Assets Group(2.2.1 of TB) c) Receipts under the Account Heads in the Current Liability group(1.2.1 of TB)			Accounts .( 2.3 of TB) c) Payments under the Account Heads in the Current Assets Group (2.2.1 of TB) d) Payments under the Account Head in the Current Liability Group(1.2.1 of TB)		
			<b><u>VIII. Closing Balances</u></b> a) Cash in Hand (2.2.1.16 / 17 of TB) b) Cash Imprest to Officers (2.2.1.18 of TB) c) Bank Balances(2.2.1.19 of TB)		
<b>TOTAL</b>			<b>TOTAL</b>		

**NOTE: Only cash & Bank transactions are required to be given in the Receipt & Payment Account.**

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

**Signature of Head of ROs/BOs**

**BUREAU OF INDIAN STANDARDS**

Name of RO/BO \_\_\_\_\_

**BANK RECONCILIATION STATEMENT AS ON 31.03.2021**

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 our 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	.....
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Balance as per Bank Statement .....

Signature of SO/AD(A&amp;F)/DD(A&amp;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 31-03-2021

Sl.No.	Name of the Officer/Official	Purpose	Amount
<b>Total</b>			

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 31.03.2021**

Pertaining to Year	Debtors considered to be Doubtful		Debtors considered to be Non Doubtful	Total
	Under litigation	Not under litigation		
Up to 2017-18				
2018-19				
2019-20				
2020-21				
a)Upto 30.9.2020				
b)Post 30.9.2020				
<b>TOTAL</b>				

Signature of SO/AD/DD

Signature of Head of ROs/BOs

**BUREAU OF INDIAN STANDARDS**

**Name of RO/BO \_\_\_\_\_**

**SUNDRY DEBTORS (CERTIFICATION) AS ON 31.03.2021**

It is certified that the letters for confirmation of balance as on 31.03.2021 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 31.03.2021**

Pertaining to Year	Debtors considered to be Doubtful		Debtors considered to be Non Doubtful	Total
	Under litigation	Not under litigation		
Up to 2017-18				
2018-19				
2019-20				
2020-21				
a)Upto 30.9.2020				
b)Post 30.9.2020				
Total				

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

Signature of Head of ROs/BOs

**BUREAU OF INDIAN STANDARDS**

Name of RO/BO \_\_\_\_\_

**SUNDRY DEBTORS (SALES) AS ON 31.03.2021**

It is certified that the letters for confirmation of balance as on 31.03.2021 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 31.03.2021**

Year	Customer Balance (Certification)	
	No. of Items	Amount
Upto 2017-18		
2018-19		
2019-20		
2020-21		
<b>Total</b>		

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

Signature of Head of ROs/BOs



**BUREAU OF INDIAN STANDARDS**

Name of RO/BO \_\_\_\_\_

**YEARWISE SUMMARY OF CUSTOMER BALANCE(SALES) AS ON 31.03.2021**

Year	Customer Balance (Sales )	
	No. of Items	Amount
Upto 2017-18		
2018-19		
2019-20		
2020-21		
<b>Total</b>		

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

Signature of Head of ROs/BOs



**BUREAU OF INDIAN STANDARDS**

NAME OF RO/BO \_\_\_\_\_

**YEARWISE SUMMARY OF ADJUSTABLE ADVANCE AS ON 31.03.2021****SUMMARY**

YEAR	EMPLOYEES		PARTIES		TOTAL	
	No. of items	Amount	No. of items	Amount	Items	Amount
Upto 2017-18						
2018-19						
2019-20						
2020-21						
<b>TOTAL</b>						

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

Signature of Head of ROs/BOs

**BUREAU OF INDIAN STANDARDS**

NAME OF RO/BO \_\_\_\_\_

**DETAILED EMPLOYEEWISE SCHEDULE OF TA/DA ADVANCES  
OUTSTANDING AS ON 31.03.2021**

Sl. No.	Name & Designation of employee	Date of payment of advance	Amount	Total Amount
		<b>TOTAL</b>		

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

Signature of Head of ROs/BOs

Note :Reasons for non adjustment of advances exceeding one month may be furnished on a separate sheet.





**BUREAU OF INDIAN STANDARDS**

NAME OF RO/BO \_\_\_\_\_

**DETAILED SCHEDULE OF ACCOUNTS PAYABLE(EMPLOYEES)  
AS ON 31.03.2021**

Sl. No.	Name & Designation of employee	Nature and period of claim	Amount
		TOTAL	

Signature of SO/AD(A&amp;F)/DD(A&amp;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 31.03.2021****A. EARNEST MONEY**

SL.No.	Name of the party	Voucher No./Receipt	Date	Amount
			<b>TOTAL</b>	

**B. PERFORMANCE SECURITY**

SL.No.	Name of the party	Voucher No./Receipt	Date	Amount
			<b>TOTAL</b>	

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

Signature of Head of ROs/BOs













**BUREAU OF INDIAN STANDARDS**

NAME OF RO/BO \_\_\_\_\_

Assets written off and disposed off during 2020-21

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

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

Signature of Head of ROs/BOs

**Note:**

1. The write off entries for item of asset written off under the group “Furniture & Office Equipment” in 2020-21 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 appears in Accounts of Hqrs.
2. In respect of any item of asset written off under the group “Furniture & Office Equipment” in 2020-21 which pertained to period 1983-84 and onwards, the entries for write off shall be recorded in the books of accounts of your RO/BO in 2020-21 before closing the accounts since the book values of Furniture & Office Equipment from 1983-84 onwards now appear in Accounts of your RO/BO after the decentralization . These write offs shall be reflected in your Schedule XVIII.
3. In respect of any item of asset written off under other groups of assets(other than Furniture & Office Equipment Group) in the year 2020-21, the entries for write off shall be recorded in books of accounts of your RO/BO in 2020-21 before closing the accounts since the book values of such assets appear in the Accounts of your BO after the decentralization . These write offs shall be reflected in your Schedule XVIII
4. Please also enclose list of items written off in 2020-21 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 2020-21  
(A COPY OF APPROVAL OF COMPETENT AUTHORITY MAY BE ENCLOSED)**

Sl. No.	Name of the Party	Bill No.& date	Amount of Dues	Your Ref. JV No.
<b>Total as per Trial Balance as on 31.03.2021</b>				

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

Signature of Head of ROs/BOs



**BUREAU OF INDIAN STANDARDS**

Name of RO/BO \_\_\_\_\_

**Fixed Asset Schedule as on 31.03.2021**

Group of Asset	Trial Balance Sl. No.	Rates of depreciation for Financial Year 2020-21	Gross Block				Depreciation		
			Original cost as at 31.03.2020	Additions during 2020-21	Ded/Sale/Write off during 2020-21	Total (4+5-6)	Accumulated dep. Upto 31.03.2020	Addition (Dep. For 2020-21)	Ded/Sale/Write off 2020-21
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>Furniture &amp; Office Equipments</b>	<b>2.2.2.1</b>								
Furniture & Fixture	2.2.2.1.1	10%							
Office Equipment	2.2.2.1.2	15%							
Computers & Associated Equipments	2.2.2.1.3	40%							
TOTAL									
<b>Branch Building I</b>	<b>2.2.2.2</b>								
Land Cost		Nil							
Civil Cost		10%							
Electrical Fittings		10%							
Equipments(Lifts/AC etc.)		15%							
Solar Power Plant(Net amount paid)		40%							
TOTAL									
<b>Branch Building II</b>	<b>2.2.2.3.</b>								

Group of Asset	Trial Balance Sl. No.	Rates of depreciation for Financial Year 2020-21	Gross Block				Depreciation		
			Original cost as at 31.03.2020	Additions during 2020-21	Ded/Sale/Write off during 2020-21	Total (4+5-6)	Accumulated dep. Upto 31.03.2020	Addition (Dep. For 2020-21)	Ded/Sale/Write off 2020-21
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Land Cost		Nil							
Civil Cost		10%							
Electrical Fittings		10%							
Equipments(Lifts/AC etc.)		15%							
TOTAL									
<b>Residential Flats</b>	<b>2.2.2.4</b>	5%							
<b>Laboratory Equipments (BIS Funds)</b>	<b>2.2.2.5</b>	15%							
<b>Laboratory Equipments(Plan Funds – Govt.)</b>	<b>2.2.2.6.</b>	15%							
<b>Integrated computerization Project-NIC</b>	<b>2.2.2.7.</b>	40%							
<b>Vehicles</b>	<b>2.2.2.8</b>	15%							
<b>Library Books</b>	<b>2.2.2.9.</b>	40%							
<b>World Bank Project Equipment</b>	<b>2.2.2.10</b>								
Office Equipments		15%							
Computers etc.		40%							
TOTAL									

Group of Asset	Trial Balance Sl. No.	Rates of depreciation for Financial Year 2020-21	Gross Block				Depreciation		
			Original cost as at 31.03.2020	Additions during 2020-21	Ded/Sale/Write off during 2020-21	Total (4+5-6)	Accumulated dep. Upto 31.03.2020	Addition (Dep. For 2020-21)	Ded/Sale/Write off 2020-21
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>Training Institute Building( NITS )</b>	<b>2.2.2.11</b>								
Land Cost		Nil							
Civil Cost		10%							
Electrical Fittings		10%							
Equipments		15%							
TOTAL (11)									
<b>Consumer Welfare Fund Assets (at NITS)</b>	<b>2.2.2.12.</b>								
Furniture & Fittings		10%							
Office Equipments – PA System etc		15%							
Computers etc.		40%							
Library Books		40%							
TOTAL									
<b>GRAND TOTAL (2.2.2.1 to 2.2.2.12)</b>									

**Notes :**

1. Please ensure that the amount of the each group of asset in column 7 of the fixed asset schedule(Annex XVIII) of your Branch shall match with the amount indicated in the Trial Balance the respective Asset under Account at Sl. No. 2.2.2 (Fixed Asset) (i.e. 2.2.2.1 to 2.2.2.12 of Trial Balance format)

2. Please ensure that the amount of depreciation for the year 2020-21 for each group of asset in the column 9 of fixed asset schedule(Annex XVIII) of your BO shall match with the amount indicated in Trial Balance under the respective Asset Depreciation Accounts at Sl. 2.1.9 (Depreciation on ..... )(i.e. Sl. No. 2.1.9.1 to 2.1.9.12) of Trial Balance Format)
3. Please ensure that the amount of accumulated depreciation upto 31.03.2021 for each asset in column 11 of fixed asset schedule (Annex XVIII) shall match with the amount indicated in Trial Balance under the Account heads Accumulated Depreciation Accounts (A/C Sl. No. 1.2.2.1 to 1.2.2.12 of Trial Balance Format)
4. Please enclose list of items written off in 2020-21 giving full details viz. Name of the Item, original value, accumulated depreciation, depreciated value and disposal value.
5. Please also refer to the instruction notes given in the format of Annexure XVI

**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 2020-21  
(Additions in 2020-21 only)**

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

Signature of SO/AD(A&amp;F)/DD(A&amp;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 31.03.2021 WITH REASONS THEREOF**

Sl. No.	Nature of Expenditure	Expected Date of payment	Amount required in Bank Account(s)
	<b>Total</b>		-----
	<b>Amount available as on 31.03.2021</b>		-----

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 31.03.2021	As on 31.03.2019
1	<b><u>Contingent Liabilities</u></b>		
1.1	Claims against BIS not acknowledged as Debts		
1.2	<b><u>In respect of</u></b>		
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	<b><u>Disputed Demands in respect of</u></b>		
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	<b><u>Capital Commitment</u></b>		
	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-----

SI. 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 2020-21**

**CERTIFICATE REGARDING PHYSICAL VERIFICATION OF ALL FIXED ASSETS  
(INCLUDING THE LABORATORY EQUIPMENTS AT LAB) AS ON 31.03.2021**

**It is certified that Physical Verification of Fixed Assets (including Fixed Assets at the Laboratory) as on 31.03.2021 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 2020-21**

**CERTIFICATE REGARDING PHYSICAL VERIFICATION OF STOCK OF STANDARDS AS ON 31.03.2021**

**It is certified that Physical Verification of Stock of Standards as on 31.03.2021 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 2020-21**

**CERTIFICATE REGARDING PHYSICAL VERIFICATION OF LIBRARY BOOKS AS ON 31.03.2021**

**It is certified that Physical Verification of Library Books as on 31.03.2021 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 TO THE EFFECT THAT PHYSICAL VERIFICATION OF INVENTORY (i.e. CONSUMABLE STORES INCLUDING LABORATORY APPARATUS & STORES) HAS BEEN CONDUCTED**

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

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

**Signature of Head of ROs/BOs**

भारतीय मानक ब्यूरो  
लेखा विभाग मुख्यालय

संदर्भ: लेखा/५.१(२०२०-२१)

दिनांक २२ जनवरी २०२१

विषय : वित्त वर्ष २०२०-२१ में समय पर अभिलेखों को क्षेत्रीय / शाखा

कार्यालयों द्वारा पूरा करने हेतु

परिपत्र संख्या बीआईएस / मुख्यालय /लेखा /परिपत्र(०१) / २०२१ दिनांकित २२ जनवरी २०२१  
आवश्यक कार्यवाही हेतु संलग्न है ।

हस्ता/-

(एन रवि शंकर)

निदेशक (लेखा)

परिचालित सेवा में भामाब्यूरो इंटरनेट के माध्यम से :

- सभी क्षेत्रीय / शाखा कार्यालय / एनआईटीएस के प्रमुख
- सभी प्रयोगशालाओं के प्रमुख
- निदेशक (वित्त)
- निदेशक (प्रशासन) /प्रमुख (सामान्य सेवा विभाग)/ प्रमुख (प्रकाशन व बिक्री)/ प्रमुख (टीएनएम विभाग)
- सभी क्षेत्रीय / शाखा कार्यालय में कार्यरत लेखा व वित्त संबंधित अधिकारीगण
- सभी क्षेत्रीय कार्यालय में कार्यरत अनुभाग अधिकारीगण

प्रतिलिपि

- उपमहानिदेशक(वित्त)/ उपमहानिदेशक (प्रशासन)/उपमहानिदेशक (प्रयोगशाला)/ उपमहानिदेशक (एनआईटीएस)
- पी एस महानिदेशक - महानिदेशक जानकारी हेतु

आईटीएस- इंटरनेट के माध्यम से परिचालित करने हेतु

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

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

22<sup>nd</sup> January 2021

***Sub: Timely Finalization of Accounts by ROs/BOs & Statutory Audit for the Financial Year 2020-21***

The Circular No. BIS/HQ/Accounts/Circular(01)/2021 dated 22.01.2021 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
- Head of all Labs & NITS
- DF/DRA/ Head:GSD/Head(Pub&Sales)/H(TNMD)
- DDA&F/ADA&F of Regions/Labs/NITS
- Section Officers of all BOs

**Copy for information to:**

- PS to DG - For DG's kind information
- All DDGRs
- DDGF/DDGA/DDG(PRT)/DDG(Labs)

**Copy to: ITSD: for hosting on Intranet**

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

**CIRCULAR**

***Sub: Timely Finalization of Accounts by ROs/BOs & Statutory Audit for the Financial Year 2020-21***

1. According to the Rule 46(2) of BIS Rules, 2017, the consolidated Annual Statement of Accounts shall be submitted to audit not later than 30 June each year in the common accounting format prescribed by Ministry of Finance for central autonomous bodies. As per Rule 46(3), the Annual Accounts shall be approved by EC before submission to C&AG for taking up audit.
2. The timely finalization of the Annual Accounts of BIS and submission of Annual Report of BIS for laying before Parliament has been accorded top most priority by DG:BIS as well as by the Administrative Ministry. As per the time schedule prescribed by DoCA, the Annual Accounts of BIS are required to be submitted to C&AG office by 20 June every year after approval of FAC & EC. Therefore, it is necessary that the consolidated Accounts of BIS for the year 2020-21 are ready by second week of May 2021 so it could be timely placed before FC and EC and thereafter submitted to C&AG by 20<sup>th</sup> June. This is possible only when all ROs/BOs prepare their Accounts in time and send to HQ by 25<sup>th</sup> April 2021. The late receipt of March ending Trial Balance and other information from any of the Branch Office will cause delay in preparation of consolidated Annual Accounts of BIS. The delay shall be taken seriously by the Competent Authority.
4. In order to meet the time bound statutory requirement as stated above, Heads of all ROs/BOs are therefore, requested that TOP MOST PRIORITY may be given to Closing of Accounts for 2020-21 and send the year ended Trial Balance for the month of March 2021 alongwith all reconciled Accounts and Schedules to HQ by 25<sup>th</sup> April 2021.
5. To achieve the target date of 25<sup>th</sup> April 2021 by ROs/BOs, it is essential that monthly Trial Balances & Books of Accounts of ROs/BOs and HQ containing reconciliations of all the Current Asset Accounts, Current Liabilities Accounts and Fixed Assets Accounts with subsidiary ledgers as under shall be kept upto-date during the remaining period of the financial year 2020-21:

**At ROs/BOs and at HQ:-**

- Reconciliation of Inter Accounts of ROs/BOs/Labs/NITS with HQ,
- Reconciliation of Inter Account with other ROs/BOs/Labs/NITS,
- Reconciliations of all Bank Account(s),
- Reconciliation of all Goods & Service Tax(GST) Accounts,
- TA Advance/LTC Advance/Medical Advance/Adjustable Advances,
- Earnest Money Account/Security Deposit Account,
- Sundry Debtors–Certification/Sundry Debtors-Sales and Accounts Recoverable Account(Employees)/Accounts Recoverable Account(Others),
- Accounts Payable (Employees) Account,



- Sundry Creditors (Purchase & Others) Account etc.
- Reconciliation of TDS(by BIS from Parties) A/c
- Reconciliation of TDS by parties Account & obtaining TDS Certificates from parties if any,
- Reconciliation of Stock Accounts of Standards,
- Completion of Itemwise Asset Register for purpose of Depreciation and Physical Verification.
- Reconciliation of Stock Registers of Capital items etc.
- Reconciliation of Stock Register & Consumable Items(Stationery etc.)
- Reconciliation of Stock Register of Lab Consumables(in case of Labs)
- Reconciliation of Stock Register of NITS

**At HQ:-**

- i. GPF and NPS Accounts
  - ii. Contra Accounts Reconciliation viz. GIS/OSD/Income-tax/Professional Tax etc.
  - iii. Salary Payable Account,
  - iv. Overseas TA Advance Account
  - v. Conveyance Advance Account/House Building Loan Account/Account/Computer Advance Account.
6. To facilitate reconciliation of Inter Office Account of ROs/BOs/Labs/NITS as appearing in the HQ books, each RO/BO should immediately furnish the information to the clarification sought by Section Officer(Final Accounts). Similarly, the Inter Account of your BO with other ROs/BOs/Labs/NITS be reconciled regularly to avoid any un-reconciled items at the year end.
7. The detailed instructions regarding Annual Closing of Accounts for the financial year 2020-21 will follow.

Heads of BOs/all Labs/NITS and concerned officials may please take all necessary actions towards the above.

This issues with the approval of DDGF.

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

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

**Circulated to :**

- **Heads of all ROs/BOs**
- **Head of all Labs & NITS**
- **DF/DRA/ H(GSD) H(P&S)/H(TNMD)**
- **DDA&F/ADA&F of Regions/Labs/NITS**
- **Section Officers of all BOs**

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- **All DDGRs**
- **DDGA/DDG(PRT)/DDG(Labs)**

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