

भारतीय मानक ब्यूरो  
वित्त विभाग

हमारा संदर्भ : वित्त/डी.एफ./11:6/2018

11 जून 2018

विषय: लेखा मैनुअल

परिपत्र संख्या बी आई एस/ वित्त/मुख्यालय परिपत्र (06) / 2018 दिनांक 11 जून 2018 आवश्यक कार्यवाही हेतु सलंगन है |

हस्ता  
(गुरप्रीत सिंह)  
निदेशक (वित्त)

परिचालित सेवा में भा मा ब्यूरो इंटरनेट के माध्यम से :

- सभी क्षेत्रीय कार्यालय / शाखा कार्यालय / एन आई टी एस / केंद्रीय प्रयोगशाला के प्रमुख
- मुख्यालय के सभी विभागों के प्रमुख
- भा मा ब्यूरो के सभी अधिकारी एंवम कर्मचारी

प्रतिलिपि :सूचनार्थ

- महानिदेशक/अपर महानिदेशक/मुख्य सतर्कता अधिकारी/सभी उप महानिदेशक

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

BUREAU OF INDIAN STANDARDS  
(FINANCE DEPARTMENT)

Our Ref: FIN/DF/11:6/2018

11 June 2018

Subject: Accounts Manual

The Circular No. BIS/FIN/HQ/Circular(06)/2018 dated 11 June 2018 on the captioned subject is enclosed for necessary action.

(Gurpreet Singh)  
Director (Finance)

Circulated through Intranet to:

- Heads of ROs/BOs/ CL/NITS
- Heads of all Departments at HQ
- All Official of BIS

Copy for Information:

- DG/ADG/CVO/ All DDGs

Copy to: ITSD for placing on BIS INTRANET

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

**Subject: Accounts Manual**

The Accounts Manual on various functions of Accounts & Finance as under which contained the Rules, procedures, guidelines, past circulars and forms was circulated in 3 volumes vide Note No. Acct/26:13 dated 15.02.2018, 12.03.2018 & 18.04.2018 so that common procedure and interpretations are followed at all offices of BIS.

VOLUME - 1	VOLUME - 2	VOLUME - 3
1. Travelling Allowance 2. Leave Travel Concession 3. Medical Benefits 4. Bill/Claims for supply of Goods and Services	5. Bank Operations and Investment of Funds 6. Trial Balance and Final Accounts 7. Internal Audit & Statutory Audit 8. Statutory Taxes and Returns	9. Salary 10. Pension 11. GPF 12. NPS 13. Benevolent Fund 14. Loans & Advances 15. Budget 16. Delegation of Financial powers

All the above three volumes are now being uploaded on BIS Intranet for information and compliances by all concerned.

For clarification, if any, reference may be made to Accounts & Finance Departments at HQ at [acct@bis.gov.in](mailto:acct@bis.gov.in) and [fin@bis.gov.in](mailto:fin@bis.gov.in) respectively.

(H.R. Ahuja)  
Deputy Director General (Finance)

Our Ref: FIN/DF/11:6/2018

Date : 11 June 2018

**Circulated through Intranet to:**

- Heads of ROs/BOs/ CL/NITS
- Heads of all Departments at HQ
- All Official of BIS

**Copy for Information:**

- DG/ADG/CVO/ All DDGs

**BUREAU OF INDIAN STANDARDS**

**Accounts Department:HQ**

Ref:Accts/26:13


15<sup>th</sup> Feb 2018

**Subject: Accounts Manual**

- I. BIS is required to follow GFR 2017, FRSR, Pay & Allowances & Advances Rules of Government, CCS (Pension) Rules, CGHS and CSMA Rules, GPF Rules, National Pension Scheme (NPS), Income Tax Act, GST Acts etc. in the matters relating to Accounts and Finance which are available in the form of printed publications. BIS also follow the Accrual System of Accounting and the Accounts are being prepared in the Uniform Formats of Accounts prescribed by Ministry of Finance. Accounts and Finance Departments, HQ had been issuing procedures and guidelines in form of Circulars to ROs/BOs from time to time for uniform implementation of the same. It was decided in SOM to prepare a consolidated Accounts Manual/Hand Book containing the rules, procedures, guidelines, past circulars and forms for the Accounts staff of ROs/BOs/HQ so that common procedure and interpretations are followed at all offices of BIS.
- II. The Accounts Manual will be issued in three volumes containing chapters on the functions indicated against each as under:

VOLUME-1	VOLUME-2	VOLUME-3
1. Travelling Allowance 2. Leave Travel Concession 3. Medical Benefits 4. Bills/Claims for supply of Goods and Services.	5. Bank Operations and Investment of Funds 6. Trial Balance and Final Accounts 7. Internal Audit & Statutory Audit 8. Statutory Taxes and Returns	9. Salary 10. Pension 11. GPF 12. NPS 13. Benevolent Fund 14. Loans & Advances 15. Budget 16. Delegation of Financial Powers

- III. The Volume-1 of the Accounts Manual, is being issued and enclosed herewith for information and compliances by all concerned. The other volumes will follow in due course of time. Copies of Accounts Manual may be made and kept with DDA&F/AD&AF/SO Accounts and the concerned dealing Assistants for reference and compliances of rules and procedures. It is recommended that the Heads of the BOs may also keep copy with them being sanctioning authorities.
- IV. For clarification, if any, references may be made to Accounts and Finance Departments at HQ at [acct@bis.gov.in](mailto:acct@bis.gov.in) and [fin@bis.gov.in](mailto:fin@bis.gov.in) respectively.

  
(H.R. Ahuja)

Dy. Director General (Finance)

Circulated to:

- All DDGs
- Heads of all ROs/BOs/NITS/Labs

For information:

- DG
- ADG

**BUREAU OF INDIAN STANDARDS**

**ACCOUNTS MANUAL**

**VOLUME -1**

**15.02.2018**

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**CHAPTER 1**  
**TRAVELLING ALLOWANCE**

The Travelling Allowance entitlements are covered under Regulation 12(4) of BIS (Terms & Conditions of Services of Employees) Regulations, 2007. As per the Regulation, the Travelling Allowance of the employees of BIS shall be same as admissible to Central Government employees except the lodging allowance for stay in a hotel, the rates of which are given thereto. In case of foreign tours, the per diem allowance shall be as per Regulation 12(4)(e). As a result of implementation of new BIS Act 2016 the regulation is under amendment with regard to the rates of lodging allowance to stay in hotel and the per diem allowance on foreign tour. This will be circulated as and when it is implemented.

## **1.1 Approval**

1.1.1 Tour programme shall be prepared in prescribed Form i.e. FI 20 and the same shall have the approval from the Competent Authority in accordance with the delegation on the subject. (Please refer office note no. BIS/ON:6(2015) dated 16<sup>th</sup> March, 2015 issued by HRD). The Tour Programme may be got approved well in advance so that the air tickets could be purchased at reasonable rates.

1.1.2 A copy of the Tour Programme shall be sent to Accounts Department for payment of advance as per the tour programme. The copy of the Tour Programme shall be kept in a separate file for verification with the completed tour programme at the time of the finalization of the travel claim.

## **1.2. Entitlement**

1.2.1 The travel entitlement shall be paid in accordance with the rates given in Regulation 12(4) (a) to (d) of BIS (Terms & Conditions of Service of Employees), Regulations 2007.

The employees shall indicate in the tour programme whether he would be staying in a hotel or make his own arrangement to enable Accounts Department to compute the amount of TA advance. If the employee intends to stay in a hotel, the amount of lodging allowance admissible alongwith fare shall be paid as advance.



1.2.2 The rate of reimbursement of food bill is as under:

<b>Pay level in pay matrix</b>	<b>Reimbursement of Food Bill</b>
14 and above	Not exceeding Rs. 1200/- per day
12 and 13	Not exceeding Rs. 1000/- per day
9 to 11	Not exceeding Rs. 900/- per day
6 to 8	Not exceeding Rs. 800/- per day
5 and below	Not exceeding Rs. 500/- per day

The above reimbursement of Food bill will depend on the following

<b>Length of absence</b>	<b>Amount Payable</b>
If absence from HQ is <6 hrs	30% of Lump sum amount
If absence from HQ is between 6-12 hrs	70% of Lump sum amount
If absence from HQ is >12 hrs	100% of Lump sum amount

Absence from HQ/place of posting (i.e. beyond the urban/sub-urban limits of the municipalities of the city or as given in FRSR) will be reckoned from midnight to midnight and will be calculated on a per day basis.

No vouchers/bills for reimbursement of Food Bills are required. However, the official is required to mention the amount spent on food bills in the TA claim.

1.2.3 The entitlement of travel by Air/Rail/Taxi/Sea shall be as per GOI instructions issued from time to time. The present Travel entitlement are as under:

**1.2.3.1 By Air:**

<b>Pay Level in Pay Matrix</b>	<b>Travel Entitlements within the Country</b>
14 and above	Business/Club class by air
12 and 13	Economy class by air
6 to 11	Economy class by air

**1.2.3.2 By Train:**

The officials can also travel by Premium Trains/Premium Tatkal Trains/Suvidha Trains. The reimbursement of Premium Tatkal Charges for booking of tickets and reimbursement of Dynamic/Flexi Fare in Shatabdi/Rajdhani/Duronto Trains while on official tour/training are allowed. Reimbursement of Tatkal Seva Charges which has fixed fare are allowed. Travel Entitlement for

the journey in Premium/Premium Tatkal/ Suvidha/ Shatabdi/ Rajdhani/ Duronto Trains will be as under:

Pay Level in Pay Matrix	Travel Entitlements in Premium/ Premium Tatkal/ Suvidha/ Shatabdi/ Rajdhani/ Duronto Trains
12 and above	Executive/AC 1 <sup>st</sup> Class ( in case of Premium/Premium Tatkal/Suvidha/Shatabdi/ Rajdhani Trains as per available highest class)
6 to 11	AC 2 <sup>nd</sup> Class /Chair car (In Shatabdi Trains)
5 & below	AC 3 <sup>rd</sup> Class/ Chair car

#### 1.2.3.3 Overseas Travel:

Pay Level in Pay Matrix	International Travel Entitlement
17 and above	First Class
14 to 16	Business/ Club Class
13 and below	Economy class

#### 1.2.3.4 Journey by Sea or by River Steamer:

Pay Level in Pay Matrix	Travel Entitlement by Sea or by River Steamer
9 & above	Highest class
6 to 8	Lower class if there be two classes only on the steamer
4 & 5	"If two classes only, the lower class", "if three classes, the middle or second class, "if there be four classes, the third class"
3 and below	Lowest class

Pay Level in Pay Matrix	Travel Entitlement between the mainland and the A&N Group of Islands & Lakshadweep
9 and above	Deluxe class
6 to 8	First/ A Cabin class
4 & 5	Second/ B Cabin class
3 & below	Bunk class

1.2.4 The per diem allowance for Overseas Tours shall be paid in accordance with the rates given in Regulation 12(4) (e) of BIS (Terms & Conditions of Service of Employees), Regulations 2007.

### 1.3. Payment of Advance & Settlement

1.3.1 Advance may be paid normally one week in advance from the commencement of the tour. However, in exceptional cases, this may be relaxed with the approval of the authority competent to sanction the advance.

1.3.2 All advances and particulars of the tour shall be entered in TA Advance Register.

1.3.3 The advance shall not ordinarily be paid unless the settlement for previous advances have been submitted.

1.3.4 Settlement of advance: According to Rule 51 of Compendium of Rules on Advances to Government Servants GFR Part-II, an employee is required to submit his TA claim for adjustment within 15 days of completion of tour. An extract of the relevant rules are reproduced below:

“Rule 51: Adjustment of TA Advance – The amount of advance granted shall be adjusted within 15 days from the completion of tour or the date on which the Govt. servant resumes duty after completion of tour.”

Further, as per Rule 290 of GFR, Due date of T.A. Claim – “Travelling Allowance claim of a Government servant shall fall due for payment on the date succeeding the date of completion of the journey. He shall submit the travelling allowance claim within 60 days of its becoming due failing which it shall stand forfeited.”

As per GOID (2) below Rule 43 of Compendium of Rules on Advances to Government Servants' GFR Part-II, “Where a Government servant has not submitted the adjustment travelling allowance bill in due time and consequently his right to travelling allowance claim stands forfeited under SR 194-A, the advance drawn by him shall be recovered from his pay bill or any other dues in one installment by the authority competent to sanction such an advance.”

In this regard, Circular No. Accts/5:1(2016-17) dated 13.01.2017 for Settlement of Advances may be referred to.

- 1.3.5 Bus Tickets in case of travel by bus, PNR Number/copy of rail ticket in case of travel by train and copy of air ticket alongwith Boarding Pass in case of air travel shall be enclosed with the final settlement claim of TA.
- 1.3.6 **Journey by a different class** – A Government servant is expected to travel by the entitled class. If journey is performed by lower class, he is entitled to the fare for the class actually used. If he travels by higher class, reimbursement will be limited to the fare for the entitled class. Daily allowance for the journey period shall, however, be allowed in both the cases. When longer route by rail is performed partly by the entitled class and partly by the lower class, the claim shall be regulated on proportionate basis, by calculating mileage allowance for different modes/classes by the longer route(actually used).
- 1.3.7 Every claim for T.A. on tour/transfer shall be countersigned by the Controlling Officer who will scrutinize the details of the claim, the necessity, frequency, duration of journey/halts, distances, rates etc. and ensure that the claim is in order in all respects. In the case of transfer T.A. claims involving claim for transport of personal effects, the Controlling Officer has to certify that “the claim for transport of personal effects has been scrutinized and it is reasonable”.

#### 1.4. Road mileage:

- 1.4.1 For journeys by auto rickshaw/taxi/car, entitlement shall be at the rates notified by the concerned Directorate of Transport. If no rates have been notified/prescribed, prevailing rates in the Metro-Politian city of the State shall be adopted. If no such rates have been fixed, then the rates of the neighboring State shall be adopted. When no rates become available even after this, the following rates prescribed by GOI shall be applicable:

For Journeys performed in own car/taxi	Rs 24/ per km
For Journeys performed by auto rickshaw, own scooter, etc	Rs 12/ per km

At place where no specific rates have been prescribed the rate per km will further rise by 25% whenever DA increases by 50%.

1.4.2 **As per SR 31**, A competent authority (DG:BIS) may, for special reasons which should be recorded permit mileage allowance to be calculated on a route other than the shortest or cheapest, provided that the journey is actually performed by such route.

**Further, as per GOI Decision(1) below SR 31 “Full rate of road mileage to be allowed, if public interest served.-** The existing system of restricting road mileage to rail mileage between places connected by rail will continue to apply. Road mileage will be limited to the rail fare of the entitled class, but daily allowance for the entire absence will be admissible whether the journey is performed by road or rail. Full road mileage may, however, be admitted in those cases where travel by road is in public interest and sanction of the competent authority under SR 31 is accorded.”

#### 1.5. Transfer Travelling Allowance (TTA)

- 1.5.1 The TTA Claim shall be prepared in prescribed Form and the same shall be countersigned by the Competent Authority.
- 1.5.2 Travel entitlements under transfer are same as on tour.
- 1.5.3 Under transfer an official alongwith family is entitled for Actual Fare paid, Composite Transfer Grant @ 80% of the last month basic pay, Cost of transportation of personal effect and cost of transportation of personal conveyance.
- 1.5.4 The claim for Transfer of Personal effects is to be regulated as per GOI instructions from time to time depends upon how the personal effects have been transferred (by Train/by road etc.),

Level	By Train/Steamer	By Road
12 and above	6000 kg by goods train/4 wheeler wagon/1 double container	Rs. 50/- per km.
6 to 11	6000 kg by goods train/4 wheeler wagon/1 double container	Rs. 50/- per km.
5	3000 kg	Rs. 25/- per km.
4 and below	1500 kg	Rs. 15/- per km.

The rates will further rise by 25 percent whenever DA increases by 50 percent. The rates of transporting the entitled weight by Steamer will be equal to the prevailing rates prescribed by such transport in ships operated by Shipping Corporation of India. The claim for reimbursement shall be admissible subject to the production of actual receipts/vouchers by the Govt. servant. Production of receipts/vouchers is mandatory in r/o transfer cases of Northern Eastern Regional, Andaman & Nicobar Islands and Lakshadweep also.

#### 1.5.5 Transportation of Conveyance

Level	Reimbursement
6 and above	1 motor car etc. or 1 motor cycle/scooter
5 and below	1 motor cycle/scooter/ moped/bicycle

1.5.6 The general conditions of admissibility of TA on Transfer as prescribed in S.R. 116 will, however, continue to be applicable.

1.5.7 No DA is admissible on transfer.

1.5.8 No road mileage is allowed from office/residence to Airport/Railway Station and back.

1.5.9 Additional fare (to and fro) – An additional fare to and fro shall admissible to the Government Servant, if he leaves his family/household effects behind because of non-availability of Govt. accommodation at the new Headquarters station. Officials who could not take family members/personal effects alongwith him/her on their second trip due to genuine reasons are also entitled to an additional fare.

1.5.10 If transfer is at the same station at a distance of less than 20 kms, 1/3<sup>rd</sup> of composite transfer grant is admissible subject to change of residence.

#### 1.6. Travelling Allowance on Retirement

1.6.1 TA on Retirement shall be admissible when the retired employee settles down in a station other than the last station of duty. The entitlements are same as on transfer including lump sum Composite Transfer Grant. Travel by air is also admissible

1.6.2 The concession shall also be admissible to temporary employees who have put in a total service of not less than ten years who retire on attaining the age of superannuation or who are invalid or who are retrenched from service without being offered alternative employment. The concession is not admissible to employees who quit service by resignation or are dismissed or removed from service. The concession is also not admissible to persons who are compulsorily retired as a measure of punishment. [SR 147 GOI (1)].

1.6.3 The concession shall be availed by the employee during leave preparatory to retirement or within one year of the date of his retirement-SR 147 GOI(1), 2(iii).

1.6.4 Advance may be sanctioned only when the journey is performed during leave preparatory to retirement. Advance will be limited to the amount to which the employee may be entitled under the rules, and will be adjusted in full on submission of the T.A. Bill. No advance is admissible when the journey is performed after retirement – SR 147, GOI (5).

## 1.7 TA/DA to Committee Members/Expert

- **Members of Bureau Meetings** - The entitlement is as per Rules 7 of BIS Rules, 2017. The outstation Bureau members are also entitled for sitting fee as fixed from time to time. The meetings of the Bureau is treated as meeting of High Power Committee and travel entitlements are in accordance with the Rules relating to payment of TA/DA to Non-official Members.
- **Members of EC Meetings** - The entitlement is as per Rules 7 of BIS Rules, 2017. The outstation EC members are also entitled for sitting fee as fixed from time to time. The meetings of the EC is treated as meeting of High Power Committee and travel entitlements are in accordance with the Rules relating to payment of TA/DA to Non-official Members.

- **Members of Advisory/Technical Committees** – The entitlement is as per (Advisory Committee) Regulations. The Travel Claim shall be submitted in the prescribed form. It must be verified before processing the claim that form is properly filled up and all details such as local distance travel, the hotel bills etc. have been correctly mentioned. It may also be ensured that the boarding pass & copy of the ticket is enclosed with the claim form.

Ministry of Finance vide O.M. No. 19047/1/2016-E.IV dated 14.09.2017 issued rules relating to payment of TA/DA to Non officials of Committees. The TA claim of non official members are to be settled according to these rule which are reproduced as under:

**(I) Retired Govt. officials nominated as Non-official in the Committees/Boards/Panels etc:**

TA/DA entitlement of these Non-officials will be same as per their entitlement at the time of retirement.

**(II) Persons from various fields nominated as Non-official in Committees/Boards/ Panels etc. :**

TA/DA entitlement of these Non-official will be same as admissible to officers in Pay level-11 (Pre-revised Grade Pay of Rs.6600/-) in the Pay Matrix. TA/DA Entitlements will be as under:-

- i) Travel entitlement within the country - Economy class by Air or AC-II by train.
- ii) Reimbursement for hotel accommodation/guest house of up to Rs.2250/- per day.
- iii) Reimbursement of non-AC taxi charges of up to Rs.338/- per day for travel within the city
- iv) Reimbursement of food bills not exceeding Rs.900/- per day.



**(III) Eminent personalities nominated as Non official in the Committees/Boards/Panels:**

1. TA/DA entitlement of these Non-officials will be same as admissible to officers in Pay level 14 (pre-revised Grade pay Rs.10,000/-) in the Pay Matrix. TA/DA Entitlements will be as under:
  - i) Regarding travel entitlement of these Non-officials, Secretary in the Administrative Ministry, in consultation with the FA, may allow eminent personalities who are Non-officials in the Committees/Boards/Panels etc., to travel in Executive class in the Domestic airlines within the country subject to the following conditions:-
    - a) Where a Non-official is or was entitled to travel by air by Executive class under the rules of the Organization to which he belongs or might have belonged before retirement.
    - b) where the Administrative Ministry is satisfied that the travel by Executive class by air is the customary mode of travel by the Non-official concerned in respect of journeys unconnected with the performances of Govt. duty.
  - ii) Reimbursement for hotel accommodation/guest house of up to Rs 7500/- per day.
  - iii) Reimbursement of AC taxi charges as per actual for travel within the city.
  - iv) Reimbursement of food bills not exceeding Rs.1200/- per day
2. In respect of Non-officials who are local, Mileage Allowance at the following rates will be admissible:
  - i) For retired Government officers. TA/DA as per their entitlement at the time of retirement.
  - ii) Other Non-officials nominated from various fields - Reimbursement of non-AC taxi charges of up to Rs.338/- per day for travel within the city.
  - iii) For eminent personalities nominated as Non-officials- Reimbursement of AC taxi charges as per actual for travel within the city.

3. The TA/DA entitlements mentioned above will be subject to the following conditions:-
- i) These TA/DA entitlements will be applicable in case of Non-officials coming from outside. Local Non-officials will not be entitled for TA/DA
  - ii) Local Non-officials will be entitled for Mileage Allowance only,
  - iii) Cases seeking deviation from the above entitlements may be referred to M/o Finance giving full justification for seeking deviation.

## **1.8. Conveyance Hire Charges**

### **1.8.1 Journey performed within 8 kilometers**

- Conveyance Claim shall be prepared in prescribed Form for official journey performed within 8 kms from the duty point.
- Maximum limit for claim is Rs. 300/- per month.
- Attending Office on Saturday/Sunday/Holidays is covered under the Rule
- Journey by starting early/sitting beyond normal working hours of office is also covered here.
- No conveyance charges are admissible when deputed for training at the same station.
- The auto/Taxi hiring charges are as per the rate notified from time to time by respective Directorate of Transport in India.
- The claim shall be countersigned by the Controlling Officer.
- All claims shall be restricted in relation to distance from office/residence to place of work whichever is less.
- This is not admissible when compensatory leave is granted for attending office on holidays.

### **1.8.2 Journey performed beyond 8 kilometers (Local Journey)**

- Local Journey means journey on duty on any day beyond 8 Km from the duty point at Headquarters.
- Conveyance Claim shall be prepared in prescribed Form and got approved by the Competent Authority

- Local journeys should normally be performed in the same way as journey to duty point, i.e., by bus, local trains or own conveyance. Where travel by special means like taxi, scooter, etc. is considered necessary, prior permission of superior authority is necessary. If more than one official is deputed for duty at the same point, they should, as far as possible, travel together by sharing the hire charges of the taxi or scooter or other conveyance.
- The bus/rail fare/mileage allowance for local journeys shall be based on the actual distance travelled or the distance between the normal duty point and temporary duty point, whichever is less.
- At present, no DA is admissible if journey performed beyond 8 Km locally.

**1.9. Entitlement of TA/DA in the following circumstances:-**

<u>Circumstances</u>	<u>Clarification</u>
<b>Classification of Cities for the purpose of rate of Hotel accommodation</b>	<p><b><u>A-I class cities:</u></b> Bengaluru, UA, Chennai UA, Delhi UA, Greater Mumbai, UA, Hyderabad UA, Kolkata UA.</p> <p><b><u>A class cities:</u></b> Ahamdabad, JPBO, LKBO, NGBO, Pune, Surat UA, Kanpur</p> <p><b><u>B-I &amp; other class cities:</u></b> All other Cities</p>
<b>TA on recall from leave</b>	If a Government servant on leave is recalled for duty and, if the unexpired portion of leave is not less than one month, he will be allowed T.A. at tour rates from the place where the order is received to the place of duty. If the curtailment of leave is less than one month, the authority recalling the Government servant has the discretion to allow T.A. <b>[SR 142 (a)]</b>
<b>Free Board and/ or Lodge</b>	In case of free boarding and lodging, the employee, if incurring any expenditure on local travel, can claim the same. The system of giving 25% DA has been discontinued.(please refer OM No. 19030/1/2017-E.IV dated 01.02.2018 of Department of Expenditure)

<b>Admissibility of DA for local journey</b>	<b>No DA for local journey</b>
<b>Journey by road between places not connected by rail</b>	May travel by the entitled conveyance or public transport system at their discretion. Mode of conveyance needs no approval from higher authority. The entitlement will be the road mileage at the prescribed rates.
<b>When deputed on Training</b>	(i) No TA/DA is admissible for training at the HQ irrespective of the distance between normal duty point and the training centre. (ii) Officials deputed for training to the institutions which are located within the Urban/Agglomeration of Government servant's HQ are not entitled to any TA/DA irrespective of the distance. <b>SR 164, GOI(1) and SR 71,GOI (3).</b>
<b>TA when call for interview</b>	Government servants called for interview at the instance of Ministries / Departments for appointment to posts which were not advertised are entitled to TA on tour without DA for halt. <b>[GOI (3), SR 132]</b>
<b>Admissibility of Passport Charges</b>	The Passport charges are reimbursable if the same is prepared in connection with official work.
<b>Travel by Air to employees who are not entitled to travel by Air</b>	Approval of DG:BIS is required
<b>Reimbursement of Taxes</b>	All taxes on travel by Air/Road/Rail/Steamer are reimbursable.
<b>Booking of air tickets</b>	Air Tickets shall be purchased directly from airlines Booking Counters/Website or from Authorized Agents viz., M/s. Balmer Lawrie and Company, M/s. Ashok Travels and Tours and IRCTC.

<p><b>Entitlement of journey when proceeding on Leave or returning from Leave</b></p>	<p><b>S.R. 134.</b> Except as otherwise provided in these rules, a Government servant is not entitled to any travelling allowance for a journey made during leave or while proceeding on or returning from leave.</p> <p><b>S.R. 135</b> A Competent Authority may, for special reasons which should be recorded, permit any Government servant to draw, for a journey of the kind specified in Rule134 travelling allowance as for a journey on tour.</p>
<p><b>TA for attending departmental proceedings</b></p>	<p><b>(i) Delinquent officials:</b></p> <p>a) A Government servant under suspension for performing journey to attend Police/ SPE enquiry under the direction of the Head of Office. <b>[SR 153-A]</b></p> <p>b) A Government servant appearing before the Enquiry Officer in a case against him. <b>[GOI (1), SR 154]</b></p> <p>c) An official under suspension for appearing in a Court as an accused, if he is honourably acquitted later, and if the legal expense incurred are reimbursed to him. <b>[GOI (1), 153-A]</b></p> <p>d) A Government servant on duty/leave/ suspension for journeys undertaken to stations where official records are made available for inspection D.A. upto 3 days allowed: period of journey treated as duty/leave/ suspension according as the official was on duly/leave/ suspension. <b>[GOI (2), 153-A]</b></p> <p>e) Advance admissible for officials under suspension to attend enquiry at an outstation including D.A. for the number of days specified by the Enquiry Officer. <b>[GOI (4), 153-A]</b></p>

**(ii) To give evidence on facts of official knowledge:-**

a) A Government servant to give evidence on facts coming to his knowledge in official capacity in a criminal case before a Court-martial, or a civil case to which Government is a party or a departmental enquiry any fees received from Court (except conveyance expense for journeys upto 8 kms) should be credited to Government persons on leave also entitled to T.A. but leave period is not interrupted. **[SR 154]**

b) A Government servant to produce official documents or to give evidence in official capacity in civil cases; T.A. should not be accepted from Courts: DDO concerned will make payment of T.A. to the Government servant and recover from the Court the reimbursement in full for credit to Government account. **[GOI (2), 154]**

c) When summoned by Criminal Courts to give evidence in official capacity, TA will be paid by the department. If the state is a party to the case. In other cases, payment will be made by the Courts. **[GOI (1), 154]**

**(iii) Witnesses, Presenting Officers and Defence Assistants-**

a) TA is admissible as on tour to person called to appear before a departmental enquiry as a prosecution witness, defence witness, presenting officer or defence assistant and will be paid by the department where the official is working:

b) A Government servant called to give evidence on facts coming to his knowledge when he was not in service is also entitled to TA. **[GOI (5), 154]**

c) Defence Assistant is entitled to TA for inspection of documents also. **[154(1)]**

**(iv) Retired Government servants:-**

a) Retired Government servant required to attend a departmental enquiry against him.

b) For perusal of documents in such cases, DA upto 3 days is also allowed.

c) For attending Courts in judicial proceeding against the retired official, TA will be allowed, if he is honourably acquitted.

d) For attending Courts to give evidence on facts which have come to his knowledge on official duties while in service, or to present the case or to act as complainant, TA as on tour including DA for halts is allowed. The entitlements will be with reference to the post held by him before retirement:

e) For appearing as Defence Assistant, TA is allowed. **[GOI (6), 154]**

## 1.10. Appendix

### 1.10.1 Checklist

- Approved tour program (Local/ Overseas/ Plan fund)
- TA Advance as per entitlement (Fare plus hotel, if applicable ) & maintenance of individual ledger of each employee
- Settlement of Claims
  - ✓ Hotel Bill scrutiny- Tips and service charges are not reimbursable
  - ✓ Road mileage as approved rates
  - ✓ Food bill/DA as the case may be
  - ✓ Tickets and boarding passes
- The settlement Claim shall be signed by controlling officer
  - ✓ In case of travel by own car: Proof of journey travelled by road: Toll Tax receipt , petrol bill etc. are to be enclosed

### 1.10.2 Process Flow Chart & Time Norms

Process Flow	Time Norms
Submission OF TA/Overseas TA/Local Conveyance Bills by the officials/Committee Members	Within 15 days
Scrutiny of claims as per rules & regulations	Within 5 working days after receipt of complete papers including airfare.
Processing of claims, preparation of BPV/JV & entry in ledgers	Within next 1 working day
Remittance of amount of the Claim In the Bank Account of the Employee/Committee Member	Within next 1 working day

### 1.10.3 Relevant Circulars (Copies appended)

- OM No. 19030/1/2017-E.IV dated 01.02.2018 of Department of Expenditure
- O.M. No. 19047/1/2016-E.IV dated 14.09.2017 issued by Ministry of Finance.
- BIS HQ/Accounts Circular (11)/2017 dated 25.07.2017
- Accts/5:1(2016-17) dated 13.01.2017.
- BIS/ON:6(2015) dated 16.03.2015 issued by HRD.
- BIS/DGO(358)/2014 dated 12.03.2014.



#### **1.10.4 Books & Website to be referred to:**

- (i) FRSR Part II – Travelling Allowances.
- (ii) Hand Book
- (iii) General Financial Rules, 2017 and Compendium of Advances
- (iii) Website of Ministry of Finance, Department of Expenditure  
([www.doe.gov.in](http://www.doe.gov.in))

#### **1.10.5 Relevant Forms (Copies appended)**

- (i) FI 1 Reimbursement of Actual Conveyance Expenses within 8 kms.
- (ii) FI 2 Reimbursement of Actual Conveyance Expenses beyond 8 kms.
- (iii) FI 15 Transfer Travelling Allowance Claim
- (iv) FI 16 Application for Travelling Allowance Advance On Transfer
- (v) FI 20 Tour Programme Form
- (vi) FI Bill for payment of TA & DA to Committee Members/Experts
- (vii) TA Advance Register

F. No. 19030/1/2017-E.IV  
Government of India  
Department of Expenditure  
E.IV Branch  
\*\*\*\*\*

North Block, New Delhi.  
Dated 01<sup>st</sup> February, 2018

OFFICE MEMORANDUM

**Sub :- Travelling Allowance Rules – Implementation of the Recommendations of the Seventh Pay Commission.**

Consequent upon the issuance of this Department's O.M. of even number dated 13.07.2017 regarding implementation of recommendations of 7<sup>th</sup> CPC on Travelling Allowance (TA), various references are being received in this Department seeking clarification regarding admissibility of Daily Allowance (DA) in case Govt. employee avails free boarding and lodging.

2. The 6<sup>th</sup> CPC had changed the old concept of Daily Allowance by introducing reimbursement of Hotel Accommodation, Food Bill and Taxi Charges on production of vouchers for the same. Since this was a new concept, therefore, option was given to the employees to choose either the old 5<sup>th</sup> CPC single rate of DA or the new system of DA based on reimbursement of expenses as per 6<sup>th</sup> CPC. The 7<sup>th</sup> CPC has recommended to continue the concept of reimbursement of Hotel Accommodation, Food Bill and Taxi Charges with the exception that vouchers are not required to be produced for Food Bills.

3. The matter regarding admissibility of DA in case of free boarding and lodging, has been considered in this Department. Daily Allowance is given to the Govt. employees as a reimbursement of the expenditure incurred by him on tour for his stay, food and travel at that station. In case of free boarding and lodging, the Govt. employee, if incurring any expenditure on local travel, can claim the same as per Para 2 E (i) and (iii) of the Annexure to O.M. of even No. dated 13.07.2017. The earlier system of giving 25% of DA is being discontinued. Also, after implementation of 7<sup>th</sup> CPC recommendations, the facility of DA at 5<sup>th</sup> CPC rates is done away with.

4. This is issued with the approval of Secretary (Expenditure).

Hindi version is attached.



(Nirmala Dev)

Deputy Secretary to the Government of India

To

All Ministries and Departments of the Govt. of India etc. as per standard distribution list.

Copy to: C&AG and U.P.S.C., etc. as per standard endorsement list.

OFFICE MEMORANDUM

**Subject: TA/DA entitlements of Non-officials of Committees/Boards/Panels etc.**

The undersigned is directed to state that the issues related to payment of TA/DA to Non-officials of Committees/ Boards/ Panels etc. have been examined in D/o Expenditure. It has been decided that TA/DA entitlement of Non-officials may be regulated by the Administrative Ministries/ Departments in the following manner:-

(I) **Retired Govt. officials nominated as Non-official in the Committees/Boards/Panels etc. :**

TA/DA entitlement of these Non-officials will be same as per their entitlement at the time of retirement as per revised rates mentioned in this Department's O.M. No.19030/01/2017-E.IV dated 13.07.2017.

(II) **Persons from various fields nominated as Non-official in Committees/Boards/ Panels etc. :**

TA/DA entitlement of these Non-official will be same as admissible to officers in Pay level-11 (Pre-revised Grade Pay of Rs.6600/-) in the Pay Matrix. TA/DA Entitlements will be as under:-

- i) Travel entitlement within the country - Economy class by Air or AC-II by train.
- ii) Reimbursement for hotel accommodation/guest house of up to Rs.2250/- per day.
- iii) Reimbursement of non-AC taxi charges of up to Rs.338/- per day for travel within the city.
- iv) Reimbursement of food bills not exceeding Rs.900/- per day.

(III) **Eminent personalities nominated as Non-official in the Committees/Boards/Panels:**

TA/DA entitlement of these Non-officials will be same as admissible to officers in Pay level 14 (pre-revised Grade pay Rs.10,000/-) in the Pay Matrix. TA/DA Entitlements will be as under:

- i) Regarding travel entitlement of these Non-officials, Secretary in the Administrative Ministry, in consultation with the FA, may allow eminent personalities who are Non-officials in the Committees/Boards/Panels etc., to travel in Executive class in the Domestic airlines within the country subject to the following conditions :-
  - a) Where a Non-official is or was entitled to travel by air by Executive class under the rules of the organization to which he belongs or might have belonged before retirement.
  - b) Where the Administrative Ministry is satisfied that the travel by Executive class by air is the customary mode of travel by the Non-official concerned in respect of journeys unconnected with the performances of Govt. duty.
- ii) Reimbursement for hotel accommodation/guest house of up to Rs.7500/- per day.
- iii) Reimbursement of AC taxi charges as per actual for travel within the city.
- iv) Reimbursement of food bills not exceeding Rs.1200/- per day.

2. In respect of Non-officials who are local, Mileage Allowance at the following rates will be admissible:-
  - i) **For retired Government officers-** TA/DA as per their entitlement at the time of retirement as per revised rates mentioned in this Department's O.M. No.19030/01/2017-E.IV dated 13.07.2017.
  - ii) **Other Non-officials nominated from various fields** - Reimbursement of non-AC taxi charges of up to Rs.338/- per day for travel within the city.
  - iii) **For eminent personalities nominated as Non-officials** - Reimbursement of AC taxi charges as per actual for travel within the city.
3. The TA/DA entitlements mentioned in Para 1 above will be subject to the following conditions:
  - i) These TA/DA entitlements will be applicable in case of Non-officials coming from outside. Local Non-officials will not be entitled for TA/DA.
  - ii) Local Non-officials will be entitled for Mileage Allowance only.
  - iii) Cases seeking deviation from the above entitlements may be referred to M/o Finance giving full justification for seeking deviation.
4. These instructions will be effective from the date of issue of this O.M.
5. This is issued with the approval of Finance Minister.



(Nirmala Dev)

Deputy Secretary (EG)

Telefax. 23093276

1. Secretaries of all Ministries/ Departments (as per standard list)
2. Financial Advisors of all Ministries/ Departments as per standard list

भारतीय मानक ब्यूरो  
लेखा विभाग मुख्यालय

संदर्भ : लेखा/ 3:1

दिनांक : 25 जुलाई 2017

**विषय :** यात्रा भत्ता नियम - केन्द्रीय सातवे वेतन आयोग का कार्यान्वयन

परिपत्र संख्या बीआईएस/मुख्यालय/लेखा/परिपत्र (11)/2017 दिनांकित 25 जुलाई 2017  
आवश्यक कार्यवाही हेतु संलग्न है ।

हस्ता/-  
(विनोद कुमार)  
निदेशक(लेखा)

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

प्रतिलिपि जानकारी हेतु:

- महानिदेशक /अपर महानिदेशक/ सभी उप महानिदेशक/ मुख्य सतर्कता अधिकारी

प्रतिलिपि

- आईटीएस: इंटरनेट के माध्यम से परिचालित करने के लिए

**BUREAU OF INDIAN STANDARDS**  
**ACCOUNTS DEPARTMENT**

**CIRCULAR**

**Sub: : Travelling Allowance Rules – Implementation of Central Seventh Pay Commission**

1. According to Regulation 12(4) of Bureau of Indian Standards (Terms & Conditions of Service of Employees) Regulations, 2007, the traveling allowance of employees of the Bureau shall be the same as admissible to the Central Government employees. However, the lodging allowance ceilings rates and actual expenditure on transport at touring station applicable for the employees of the Bureau shall be as given in the Regulation 12(4)(b).
2. The travel entitlements as well as the daily allowance on tour have been modified as per the GOI, Ministry of Finance, Deptt. of Expenditure O.M. No. 19030/1/2017-E.IV dated 13.07.2017 and annexure thereto. These will now be determined according to the level given in the Pay Matrix as indicated in the Central Civil Services (Revised Pay) Rules 2017 w.e.f. 1 July 2017. Therefore, the travel entitlement and the daily cash allowance applicable for the employees of the Bureau will be as under w.e.f. 1 July 2017:

Level in pay matrix as per 7 <sup>th</sup> CPC	Entitlements for travel & reimbursement of Food charges as per level given by 7 <sup>th</sup> CPC	
	Travel entitlement	Reimbursement of Food charges (no vouchers are required)
14 and above	Business/Club Class by air/AC First class by train/ Executive class in Shatabdi Train	Not exceeding Rs. 1200 per day
12, 13 & 13A	Economy Class by air/ AC First Class by train/ Executive class in Shatabdi Train	Not exceeding Rs. 1000 per day
9,10 & 11	Economy Class by air/AC II by train/ AC Chair Car (in Shatabdi Train)	Not exceeding Rs. 900 per day
6,7 & 8	Economy Class by air/AC II by train/ AC Chair Car (in Shatabdi Train)	Not exceeding Rs. 800 per day
1 to 5	First Class/AC III Tier/AC Chair Car by train	Not exceeding Rs. 500 per day

3. The lodging allowance ceiling rates applicable to the employees of BIS shall be as per the Regulation 12(4)(b) of Bureau of Indian Standards (Terms & Conditions of Service of Employees) Regulations, 2007 **till any further amendment.**

4. The level in pay matrix may be mentioned on the tour programme proforma by the employees concerned in order to determine the travel entitlement and applicable food charges.
5. The vouchers are not required towards hotel charges for levels 8 and below and the amount of claim (upto the ceiling) may be paid without production of vouchers against self certified claim only. The self certified claim should clearly indicate the period of stay, name of dwelling etc.
6. For reimbursement of food charges, no vouchers are required. The amount payable will depend upon the length of absence from HQ as given in O.M. dated 13.04.2017. Absence from Head Quarter will be reckoned from midnight to midnight and will be calculated on a per day basis.
7. TA on Transfer and TA entitlement of retiring employees: The claims for TA on Transfer and TA entitlement of retiring employees shall be regulated as per para 3 and 4 of the O.M. No. 19030/1/2017-E.IV dated 13.07.2017 enclosed. These are applicable w.e.f. 01.07.2017.

As these orders are applicable w.e.f. 01.07.2017, therefore, all cases of TA on Transfer and TA on Retirement which pertained to the period prior to 01.07.2017 are to be settled at pre-revised pay (i.e. Composite Transfer Grant at Basic Pay + GP as per 6<sup>th</sup> CPC). If there is any case which has already been settled by any of the ROs/BOs/CL/NITS at revised pay as per 7<sup>th</sup> CPC, recovery may be effected from the concerned official.

8. Heads of all ROs/BOs/CL/NITS and HODs at Hqrs may bring the above to the notice of all employees under their administrative control. The copy of the Office Memorandum of GOI, MOF, Deptt., of Expenditure regarding the Travelling Allowance Rules which is self explanatory is enclosed.

This issues with approval of DDGF.

**(Vinod Kumar)**  
**Director(Accounts)**

**Ref: Accts/3:1**  
**Dated:25-07-2017**

**Circulated to :**

- i) **Heads of all ROs/BOs/Labs./NITS**
- ii) **Heads of all departments at Headquarters**

**Copy for information to: DG/ADG/all DDGs/CVO**

New Delhi, the 13<sup>th</sup> July 2017

OFFICE MEMORANDUM

Subject: Travelling Allowance Rules - Implementation of the Seventh Central Pay Commission.

Consequent upon the decisions taken by the Government on the recommendations of the Seventh Central Pay Commission relating to Travelling Allowance entitlements to civilian employees of Central Government, President is pleased to decide the revision in the rates of Travelling Allowance as set out in the Annexure to this Office Memorandum.

2. The 'Pay Level' for determining the TA/DA entitlement is as indicated in Central Civil Service (Revised Pay) Rules 2016.
3. The term 'Pay in the Level' for the purpose of these orders refer to Basic Pay drawn in appropriate Pay level in the Pay Matrix as defined in Rule 3(8) of Central Civil Services (Revised Pay) Rules, 2016 and does not include Non-Practising Allowance (NPA), Military Service Pay (MSP) or any other type of pay like special pay, etc
4. However, if the Travelling Allowance entitlements in terms of the revised entitlements now prescribed result in a lowering of the existing entitlements in the case of any individual, groups or classes of employees, the entitlements, particularly in respect of mode of travel, class of accommodation, etc., shall not be lowered. They will instead continue to be governed by the earlier orders on the subject till such time as they become eligible, in the normal course, for the higher entitlements.
5. The claims submitted in respect of journey made on or after 1<sup>st</sup> July, 2017, may be regulated in accordance with these orders. In respect of journeys performed prior to 1<sup>st</sup> July, 2017, the claims may be regulated in accordance with the previous orders dated 23.09.2008.
6. It may be noted that no additional funds will be provided on account of revision in TA/DA entitlements. It may therefore be ensured that permission to official travel is given judiciously and restricted only to absolutely essential official requirements.
7. These orders shall take effect from 01<sup>st</sup> July, 2017
8. Separate orders will be issued by Ministry of Defence and Ministry of Railways in respect of Armed Forces personnel and Railway employees, respectively.
9. In so far as the persons serving in the Indian Audit & Accounts Department are concerned, these orders issue in consultation with the Comptroller & Auditor General of India

Hindi version is attached.



(Nirmala Dev)

Deputy Secretary to the Government of India

To,

All Ministries and Departments of the Govt. of India etc. as per standard distribution list.

Copy to: C&AG and U.P.S.C., etc. as per standard endorsement list.



**Annexure to Ministry of Finance, Department of Expenditure  
O.M.No.19030/1/2017-E.IV dated 10<sup>th</sup> July 2017.**

In supersession of Department of Expenditure's O.M. No. 19030/3/2008-E.IV dated 23.09.2008, in respect of Travelling Allowance the following provisions will be applicable with effect from 01.07.2017 :

**2. Entitlements for Journeys on Tour or Training**

**A.(i) Travel Entitlements within the Country**

Pay Level in Pay Matrix	Travel entitlement
14 and above	Business/Club class by air or AC-I by train
12 and 13	Economy class by air or AC-I by train
6 to 11	Economy class by air or AC-II by train
5 and below	First Class/AC-III/AC Chair car by train

(ii) It has also been decided to allow the Government officials to travel by Premium Trains/Premium Tatkal Trains/Suvidha Trains, the reimbursement to Premium Tatkal Charges for booking of tickets and the reimbursement of Dynamic/Flexi-fare in Shatabdi/Rajdhani/Duronto Trains while on official tour/ training. Reimbursement of Tatkal Seva Charges which has fixed fare, will remain continue to be allowed. Travel entitlement for the journey in Premium/Premium Tatkal/Suvidha/ Shatabdi/Rajdhani/ Duronto Trains will be as under :-

Pay Level in Pay matrix	Travel Entitlements in Premium/Premium Tatkal/Suvidha/ Shatabdi/ Rajdhani/ Duronto Trains
12 and above	Executive/AC 1 <sup>st</sup> Class (In case of Premium/Premium Tatkal/Suvidha/Shatabdi/Rajdhani Trains as per available highest class)
6 to 11	AC 2 <sup>nd</sup> Class/Chair Car (In Shatabdi Trains)
5 & below	AC 3 <sup>rd</sup> Class/Chair Car

(iii) The revised Travel entitlements are subject to following:-

- In case of places not connected by rail, travel by AC bus for all those entitled to travel by AC II Tier and above by train and by Deluxe/ordinary bus for others is allowed.
- In case of road travel between places connected by rail, travel by any means of public transport is allowed provided the total fare does not exceed the train fare by the entitled class.
- All mileage points earned by Government employees on tickets purchased for official travel shall be utilized by the concerned department for other official travel by their officers. Any usage of these mileage points for purposes of private travel by an officer will attract departmental action. This is to ensure that the benefits out of official travel, which is funded by the Government, should accrue to the Government.
- In case of non-availability of seats in entitled class, Govt. servants may travel in the class below their entitled class.

**B. International Travel Entitlement :**

Pay Level in Pay Matrix	Travel entitlement
17 and above	First class
14 to 16	Business/Club class
13 and below	Economy class

**C. Entitlement for journeys by Sea or by River Steamer**

(i) For places other than A&N Group of Islands and Lakshadweep Group of Island :-

Pay Level in Pay Matrix	Travel entitlement
9 and above	Highest class
6 to 8	Lower class if there be two classes only on the steamer
4 and 5	If two classes only, the lower class. If three classes, the middle or second class. If there be four classes, the third class
3 and below	Lowest class

(ii) For travel between the mainland and the A&N Group of Islands and Lakshadweep Group of Island by ships operated by the Shipping Corporation of India Limited :-

Pay Level in Pay Matrix	Travel entitlement
9 and above	Deluxe class
6 to 8	First/ 'A' Cabin class
4 and 5	Second/ 'B' Cabin class
3 and below	Bunk class

**D. Mileage Allowance for Journeys by Road :**

(i) At places where specific rates have been prescribed :-

Pay Level in Pay Matrix	Entitlements
14 or above	Actual fare by any type of public bus including AC bus OR At prescribed rates of AC taxi when the journey is actually performed by AC taxi OR At prescribed rates for auto rickshaw for journeys by auto rickshaw, own car, scooter, motor cycle, moped, etc.
6 to 13	Same as above with the exception that journeys by AC taxi will not be permissible.
4 and 5	Actual fare by any type of public bus other than AC bus OR At prescribed rates for auto rickshaw for journeys by auto rickshaw, own car, scooter, motor cycle, moped, etc.
3 and below	Actual fare by ordinary public bus only OR At prescribed rates for auto rickshaw for journeys by autorickshaw, own scooter, motor cycle, moped, etc.

(ii) At places where no specific rates have been prescribed either by the Directorate of Transport of the concerned State or of the neighboring States:

For journeys performed in own car/taxi	Rs. 24/ per Km
For journeys performed by auto rickshaw , own scooter, etc	Rs. 12/- per Km

At places where no specific rates have been prescribed, the rate per km will further rise by 25 percent whenever DA increases by 50 percent.

**E(i). Daily Allowance on Tour**

Pay level in pay matrix	Entitlement
14 and above	Reimbursement for hotel accommodation/guest house of up to ₹7,500/- per day, Reimbursement of AC taxi charges as per actual expenditure commensurate with official engagements for travel within the city and Reimbursement of food bills not exceeding ₹1200/- per day.
12 and 13	Reimbursement for hotel accommodation/guest house of up to ₹4,500/- per day, Reimbursement of AC taxi charges of up to 50 km per day for travel within the city, Reimbursement of food bills not exceeding ₹1000/- per day.
9 to 11	Reimbursement for hotel accommodation/guest house of up to ₹2,250/- per day, Reimbursement of non-AC taxi charges of up to ₹338/- per day for travel within the city, Reimbursement of food bills not exceeding ₹900/- per day.
6 to 8	Reimbursement for hotel accommodation/guest house of up to ₹750 per day, Reimbursement of non-AC taxi charges of up to ₹225/- per day for travel within the city, Reimbursement of food bills not exceeding ₹800/- per day.
5 and below	Reimbursement for hotel accommodation/guest house of up to ₹450 per day, Reimbursement of non-AC taxi charges of up to ₹113/- per day for travel within the city, Reimbursement of food bills not exceeding ₹500/- per day.

(ii) **Reimbursement of Hotel charges** :- For levels 8 and below, the amount of claim (up to the ceiling) may be paid without production of vouchers against self-certified claim only. The self-certified claim should clearly indicate the period of stay, name of dwelling, etc. Additionally, for stay in Class 'X' cities, the ceiling for all employees up to Level 8 would be ₹1,000 per day, but it will only be in the form of reimbursement upon production of relevant vouchers. The ceiling for reimbursement of hotel charges will further rise by 25 percent whenever DA increases by 50 percent

(iii) **Reimbursement of Travelling charges** :- Similar to Reimbursement of staying accommodation charges, for levels 8 and below, the claim (up to the ceiling) may be paid without production of vouchers against self-certified claim only. The self-certified claim should clearly indicate the period of travel, vehicle number, etc. The ceiling for levels 11 and below will further rise by 25 percent whenever DA increases by 50 percent. For journeys on foot, an allowance of Rs.12/- per kilometer travelled on foot shall be payable additionally. This rate will further increase by 25% whenever DA increases by 50%.

(iv) **Reimbursement of Food charges** :- There will be no separate reimbursement of food bills. Instead, the lump sum amount payable will be as per Table E(i) above and, depending on the length of absence from headquarters, would be regulated as per Table (v) below. Since the concept of reimbursement has been done away with, no vouchers will be required. This methodology is in line with that followed by Indian Railways at present (with suitable enhancement of rates). i.e. Lump sum amount payable. The lump sum amount will increase by 25 percent whenever DA increase by 50 percent.

**(v) Timing restrictions**

Length of absence	Amount Payable
If absence from headquarters is <6 hours	30% of Lump sum amount
If absence from headquarters is between 6-12 hours	70% of Lump sum amount
If absence from headquarters is >12 hours	100% of Lump sum amount

Absence from Head Quarter will be reckoned from midnight to midnight and will be calculated on a per day basis.

(vi) In case of stay/journey on Government ships, boats etc. or journey to remote places on foot/mules etc for scientific/data collection purposes in organization like FSI, Survey of India, GSI etc., daily allowance will be paid at rate equivalent to that provided for reimbursement of food bill. However, in this case, the amount will be sanctioned irrespective of the actual expenditure incurred on this account with the approval of the Head of Department/controlling officer.

Note : DA rates for foreign travel will be regulated as prescribed by Ministry of External Affairs.

### 3. T.A. on Transfer

TA on Transfer includes 4 components : - (i) Travel entitlement for self and family (ii) Composite Transfer and packing grant (CTG) (iii) Reimbursement of charges on transportation of personal effects (iv) Reimbursement of charges on transportation of conveyance.

#### (i) Travel Entitlements :

- (a) Travel entitlements as prescribed for tour in Para 2 above, except for International Travel, will be applicable in case of journeys on transfer. The general conditions of admissibility prescribed in S.R.114 will, however, continue to be applicable.
- (b) The provisions relating to small family norms as contained in para 4(A) of Annexure to M/o Finance O.M. F.No. 10/2/98-IC & F.No. 19030/2/97-EIV dt. 171, April 1998, shall continue to be applicable.

#### (ii) Composite Transfer and Packing Grant (CTG) :

- (a) The Composite Transfer Grant shall be paid at the rate of 80% of the last month's basic pay in case of transfer involving a change of station located at a distance of or more than 20 kms from each other. However, for transfer to and from the Island territories of Andaman, Nicobar & Lakshadweep, CTG shall be paid at the rate of 100% of last month's basic pay. Further, NPA and MSP shall not be included as part of basic pay while determining entitlement for CTG.
- (b) In cases of transfer to stations which are at a distance of less than 20 kms from the old station and of transfer within the same city, one third of the composite transfer grant will be admissible, provided a change of residence is actually involved.
- (c) In cases where the transfer of husband and wife takes place within six months, but after 60 days of the transfer of the spouse, fifty percent of the transfer grant on transfer shall be allowed to the spouse transferred later. No transfer grant shall be admissible to the spouse transferred later, in case both the transfers are ordered within 60 days. The existing provisions shall continue to be applicable in case of transfers after a period of six months or more. Other rules precluding transfer grant in case of transfer at own request or transfer other than in public interest, shall continue to apply unchanged in their case.

#### (iii) Transportation of Personal Effects

Level	By Train/Steamer	By Road
12 and above	6000 Kg by goods train/4 wheeler wagon/ 1 double container	Rs. 50/- per km
6 to 11	6000 Kg by goods train/4 wheeler wagon/ 1 single container	Rs. 50/- per km
5	3000 kg	Rs. 25/- per km
4 and below	1500 kg	Rs. 15/- per km

The rates will further rise by 25 percent whenever DA increases by 50 percent. The rates for transporting the entitled weight by Steamer will be equal to the prevailing rates prescribed by such transport in ships operated by Shipping Corporation of India. The claim for reimbursement shall be admissible subject to the production of actual receipts/ vouchers by the Govt. servant. Production of receipts/vouchers is mandatory in r/o transfer cases of North Eastern Region, Andaman & Nicobar Islands and Lakshadweep also.

Transportation of personal effects by road is as per kilometer basis only. The classification of cities /towns for the purpose of transportation of personal effects is done away with.

(iv) **Transportation of Conveyance.**

Level	Reimbursement
6 and above	1 motor car etc. or 1 motor cycle/scooter
5 and below	1 motorcycle/scooter/moped/bicycle

The general conditions of admissibility of TA on Transfer as prescribed in S.R. 116 will, however, continue to be applicable.

**4 T.A. Entitlement of Retiring Employees**

TA on Retirement includes 4 components :- (i) Travel entitlement for self and family (ii) Composite Transfer and packing grant (CTG) (iii) Reimbursement of charges on transportation of personal effects (iv) Reimbursement of charges on transportation of conveyance.

(i) **Travel Entitlements**

Travel entitlements as prescribed for tour/transfer in Para 2 above, except for International Travel, will be applicable in case of journeys on retirement. The general conditions of admissibility prescribed in S.R.147 will, however, continue to be applicable.

(ii) **Composite Transfer Grant(CTG)**

(a) The Composite Transfer Grant shall be paid at the rate of 80% of the last month's basic pay in case of those employees, who on retirement, settled down at places other than last station(s) of their duty located at a distance of or more than 20 km. However, in case of settlement to and from the Island territories of Andaman, Nicobar & Lakshadweep, CTG shall be paid at the rate of 100% of last month's basic pay. Further, NPA and MSP shall not be included as part of basic pay while determining entitlement for CTG. The transfer incidentals and road mileage for journeys between the residence and the railway station/bus stand, etc., at the old and new station, are already subsumed in the composite transfer grant and will not be separately admissible.

(b) As in the case of serving employees, Government servants who, on retirement, settle at the last station of duty itself or within a distance of less than 20 kms may be paid one third of the CTG subject to the condition that a change of residence is actually involved.

(iii) **Transportation of Personal Effects** :- Same as Para 3(iii) above.

(iv) **Transportation of Conveyance** :- Same as Para 3(iv) above.

The general conditions of admissibility of TA on Retirement as prescribed in S.R. 147 will, however, continue to be applicable.

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भारतीय मानक ब्यूरो  
लेखा विभाग मुख्यालय

संदर्भ : लेखा 5:1

दिनांक : 13 जनवरी 2017

विषय : वित्तीय वर्ष 2016 -17 के वार्षिक लेखा की समाप्ति  
-अग्रिम का निपटान

परिपत्र संख्या बीआईएस/मुख्यालय/लेखा/परिपत्र (03)/2017 दिनांकित 13 जनवरी 2017 आवश्यक

कार्यवाही हेतु संलग्न है ।

हस्ता/-.

(विनोद कुमार)

निदेशक(लेखा)

परिचालित सेवा में भामाब्यूरो इंटरनेट के माध्यम से:

- अपर उप महानिदेशक/मुख्य सतर्कता अधिकारी/ मुख्यालय के सभी उप महानिदेशक
- सभी क्षेत्रीय कार्यालय प्रमुख
- सभी शाखा कार्यालय/एनआईटीएस/केन्द्रीय प्रयोगशाला के प्रमुख
- मुख्यालय के सभी विभाग प्रमुख
- सभी क्षेत्रीय कार्यालय में कार्यरत उपनिदेशक(लेखा व वित्त) /सभी शाखा कार्यालय में कार्यरत सहायक निदेशक(लेखा व वित्त) एवं अनुभाग अधिकारीगण

प्रतिलिपि

- आईटीएस: इंटरनेट के माध्यम से परिचालित करने के लिए

**भारतीय मानक ब्यूरो**  
**BUREAU OF INDIAN STANDARDS**

(ACCOUNTS DEPARTMENT)

**CIRCULAR**

**Sub: Closing of Annual Accounts for the Financial Year 2016-17**  
**- Settlement of Advances**

1. In order to have true and fair view of Accounts of BIS, all advances drawn during the financial year 2016-17 should be settled in the same financial year so that the expenditure is accounted for in the same financial year in which it is incurred.
2. All heads of Departments/Sections at Hqrs and ROs/BOs/CL/NITS are requested to direct all employees under their administrative control against whom the Advances(Adjustable Advances, TA Advance, Overseas TA Advance, LTC Advances, Medical Advances etc.) are outstanding, to submit their settlement well in advance so that all such advances are adjusted in the Annual Accounts of BIS for the financial year ending 31.03.2017.
3. DDA&F/ADA&F in ROs and ADA&F/SOs in BOs may issue reminder Notes to all concerned officials, collect the adjustment Bills, Record the adjustment entries in 2016-17 Books. In case the Bills are not submitted against any advance pending beyond the time norms and even not settled after reminders, a note may be sent to HQ for effecting the recovery from Salary after 3 months from drawal of advance.

sd/-  
(Vinod Kumar)  
Director (Finance)

Our Ref: Accts/5:1(2016-17)  
Dated: 13.01.2017

**Circulated through Intranet for information & compliance by:**

- (i) All Activity Heads at HQ
- (ii) All DDGRs
- (iii) Heads of all BOs/Labs/NITS
- (iv) Heads of all departments at HQ
- (v) DDA&F/AD(A&F) in ROs/ADA&F/SOs in BOs

**Copy to : ITSD for placing on INTRANET**

**BUREAU OF INDIAN STANDARDS**

**OFFICE NOTE**

**Subject: Tour Programme: Approval**

1. It has been observed that the approval of a tour programme are not being taken as per laid down procedure. As decided by the Competent Authority, the following procedure will be followed for obtaining approval of Tour Programme:

- a) Tour programme of DDG and above will be approved by DG. For other officers approval will be given by DDG concerned at HQ. In respect of officers posted at ROs/BOs/Labs, necessary approval will be given by DDG/respective Head.
- b) Tour programme with following details will be put to Competent authority for approval on noting.
  - i) Purpose of visit/tour
  - ii) Period of tour
  - iii) Country/location to be visited
  - iv) Financial Implication, if any
  - v) Agenda of the meeting, if any
  - vi) Other related information
- c) Once approval is obtained it will be sent to concerned department like HRD, Estt., Finance/Accounts etc., for their further necessary action.
- d) The approval should also indicate the name of officer who will lookafter the work during the period of tour.
- e) Separate approval of leave will be taken when combining tour with leave.

2. On completion of tour, a detailed report shall be submitted to the approving authority with in 7 days. The report should highlight the following details:

1. Contribution made in the meeting/inspection
2. Usefulness of the meeting
3. Any issues which need to be taken up subsequently
4. Any action point
5. Benefits accrued to BIS
6. Conclusion and recommendations/reports.

3. Para 2 of the above procedure will not be applicable to IO's of the Branch Offices for routine inspection work

**(Lt. Col. K. Shantanu)**  
**Head(HRD)**

**Our Ref: HRD/19:5**

**Circulated to: for information to all Deptt. at Hqs/ROs/BOs/IOs including CL & NITS through BIS Intranet.**



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

12<sup>th</sup> March 2014

**OFFICE ORDER**

**Subject: Use of vehicles during official visits by BIS Officers posted at ROs/BOs**

The matter for use of vehicles during the official visits by the BIS officers posted at Regional Offices and Branch Offices has been reviewed and it has been decided that:

- a) No officer will use personal vehicle for official visits except in some exceptional circumstances. The vehicles to be used by the officials during the regular official visits will be engaged by the concerned ROs/BOs.
- b) Each RO/BO may engage suitable number of SUVs/taxis. An assessment with regard to number of vehicles required shall be made by each RO/BO. It is felt that one vehicle for every 2/3 Inspecting Officers may be adequate. The needs of the Regional Lab may also be taken into account while working out the requirement. On the basis of such estimated requirement, suitable number of vehicles may be engaged.
- c) The vehicle to be hired should be such that it has adequate space for transporting of samples collected from factory visits/market while limited seating capacity is available in the vehicle.
- d) During the visits, the officials shall use the car/taxi if the distance of visiting place is upto 150 km. If the distance of place to be visited by the official is more than 150 km, the journey may be undertaken by Train/Bus/Public Transport.
- e) At such places where the initial journey is undertaken by Public Transport, the officers may avail the conveyance facility if provided by the applicant/licensee for local transport. In case of any reservation/objection on the part of applicant/licensee for providing the local conveyance facility to the visiting official, the local travel shall be done using local taxi, etc. The taxi charges paid by the official shall be reimbursed by the concerned RO/BO.

Contd... 2 ...

2. The General Terms and Conditions for hiring of car shall be sent shortly.
3. This practice will be effective w.e.f. 1 April 2014.
4. This issues with the approval of DG, BIS.

Sd/-

(A.K. Bansal)  
Director (Administration)

Ref: Admn/09/02/2014

**Circulated to:**

- ADG (AP), CVO
- All Sc.G & Chiefs, Sc.F (DDGs), DDG (Administration), DDG (Finance), HoDs at  
HQs/T&Cs/NITS/ROs/BOs
- PS to DG for DG's Information
- H (ITSD) – with a request to upload this Order on BIS Website

भारतीय मानक ब्यूरो

**BUREAU OF INDIAN STANDARDS**

वास्तविक परिवहन खर्च की वापसी की माँग  
**REIMBURSEMENT OF ACTUAL  
CONVEYANCE EXPENSES**

**FI 1**

८ कि.मी. के अंदर ड्यूटी के साधारणतः स्थान से स्थानीय यात्रा हेतु वास्तविक परिवहन खर्च/रोड माईलेज (छुट्टी के दिनों में कार्यालय तक क व कार्य दिनों में सांय ८ बजे के बाद निवास स्थान तक की यात्रा शामिल है) की वापसी की माँग/Reimbursement of actual conveyance expenses/road mileage for local journeys within 8 km from the normal place of duty (including journeys to office on closed days and to residence on working days after 8 p.m.)

प्रमाणित किया जाता है  
Certified that

- i) काम की शीघ्रता के कारण, मैंने नीचे दिए गए विवरणों के अनुकूल कार्यालयीन यात्रा(एँ) की हैं / Due to urgency of work, the official journey(s) as per particulars given below was/were performed by me
- ii) इस/इन यात्रा के लिए मैंने स्टाफ-कार/मुफ्त परिवहन का उपयोग नहीं किया है / The staff car/free transport was not used by me for this/these journey(s)
- iii) काम की शीघ्रता के कारणवश ब्यूरो के कार्य के हित में टैक्सी/आटो-रिक्शा को भाड़े पर लेना आवश्यक था और यह यात्रा प्राधिकृत थी/In view of the urgency of work travel by hiring taxi/auto-rickshaw was necessary in the interest of work of the Bureau and the travel as above was authorized

दिनांक Date	स्थान एवं समय Place & Time		यात्रा का कारण Purpose of Journey	परिवहन माध्यम Conveyance Used	दूरी (कि.मी.) Distance* (Kms.)	खर्च की गई राशी (रु.) Amount Spent (Rs.)	लेखा विभाग में उपयोग हेतु For use in Accounts Dept.
	से/From	तक/To					

नाम/पदनाम  
Name/Designation

विभाग/अनुभाग  
Dept./Section

निवास का पता  
Res Address

सिंडीकेट बैंक खाता सं.  
Syndicate Bank A/c No

मूल वेतन  
Basic Pay

कर्म सं.  
Emp No.

विभागीय प्रमुख  
Departmental Head

हस्ताक्षर  
Signature

**FIN में उपयोग हेतु/For use in FIN**

टिप्पणियाँ  
Notings

निदेशक (वित्त)  
Director (Finance)

अनु. अधिकारी  
Section Officer

(\* ) जो यात्राएँ आवास स्थान से प्रारंभ होती हैं, कार्यालय से गम्य स्थान तक की दूरी भी बताएँ/In case of journeys commencing from Residence, distance from office to place of visit may also be given.

भारतीय मानक ब्यूरो BUREAU OF INDIAN STANDARDS		वास्तविक परिवहन खर्च की वापसी की माँग REIMBURSEMENT OF ACTUAL CONVEYANCE EXPENSES		FI	2		
८ कि.मी. के बाहर ड्यूटी के साधारणतः स्थान से स्थानीय यात्रा हेतु वास्तविक परिवहन खर्च/रोड माईलेज व महंगाई भत्ते की वापसी की माँग/Reimbursement of actual conveyance expenses/road mileage and DA for local journeys beyond 8 km from the normal place of duty							
प्रमाणित किया जाता है Certified that		i) काम की शीघ्रता के कारण, मैंने नीचे दिए गए विवरणों के अनुकूल कार्यालयीन यात्रा(एँ) की हैं / Due to urgency of work, the official journey(s) as per particulars given below was/were performed by me ii) इस/इन यात्रा के लिए मैंने स्टाफ-कार/मुफ्त परिवहन का उपयोग नहीं किया है / The staff car/free transport was not used by me for this/these journey(s) iii) काम की शीघ्रता के कारणवश ब्यूरो के कार्य के हित में टैक्सी/आटो-रिक्शा को भाड़े पर लेना आवश्यक था और यह यात्रा प्राधिकृत थी/In view of the urgency of work travel by hiring taxi/auto-rickshaw was necessary in the interest of work of the Bureau and the travel as above was authorized					
दिनांक Date	स्थान एवं समय Place & Time		यात्रा का कारण Purpose of Journey	परिवहन माध्यम Conveyance Used	दूरी (कि.मी.) Distance* (Kms.)	खर्च की गई राशी (रु.) Amount Spent (Rs.)	लेखा विभाग में उपयोग हेतु For use in Accounts Dept.
	से/From	तक/To					
नाम/पदनाम Name/Designation				विभाग/अनुभाग Dept./Section			
निवास का पता Res Address							
सिंडिकेट बैंक खाता सं. Syndicate Bank A/c No				मूल वेतन Basic Pay	कर्म सं. Emp No.		
विभागीय प्रमुख Departmental Head				हस्ताक्षर Signature			
<b>FIN में उपयोग हेतु/For use in FIN</b>							
टिप्पणियाँ Notings				निदेशक (वित्त) Director (Finance)			
				अनु. अधिकारी Section Officer			
(*) जो यात्राएँ आवास स्थान से प्रारंभ होती हैं, कार्यालय से गम्य स्थान तक की दूरी भी बताएँ/In case of journeys commencing from Residence, distance from office to place of visit may also be given.							

**BUREAU OF INDIAN STANDARDS  
TRANSFER TRAVELLING ALLOWANCE BILL**

FOR USE IN ACCOUNTS SECTION ONLY

NAME & DESIGNATION.....  
 BASIC PAY RS..... P.M.  
 (AT THE TIME OF TRANSFER.....)  
 FAMILY MEMBERS TRAVELLED.....  
 (Also specify name, relationship and age)  
 FREIGHT ON LUGGAGE TRANSPORTED..... ADVANCE DRAWN RS.....

AMOUNT

Admissible (Rs.)

- i) Fares
- ii) Transfer Grant
- iii) Packing Allowance
- iv) Cash Allowance
- v) Freight on Luggage

vi) Cartage

- a) At old Hqrs.
- b) At new Hqrs.

Date of Journey      Place & Time      \* Mode of travel      No of tickets      \*Fare paid Rs  
 From      To      & Class used

Vii) Road Mileage/Conveyance Expenses

Total

Amount due Rs.

Less advance vide voucher  
 No. (201----201----) Rs.....  
 Net payable Rs.....  
 Passed for Rs. .... (Rupees.....)

\* Also specify distance in case of Journeys by road

\* Receipt/Ticket Nos. in support of amount claimed to be given.

Signature

Deptt/Section

Date:

Controlling Officer

(P.T.O)

CERTIFICATE

Certified that:

1. I and members of my family have actually performed the journeys in the class of accommodation detailed overleaf and that the family members for whom reimbursement has been claimed are residing with and wholly dependent upon me. Children/parents/sisters/minor brothers in respect of whom transfer TA has been claimed in this bill do not have income from any sources including Pension exceeding Rs. 500.00 P.M.
2. I and my family members were NOT provided free transit by air/rail/road
3. The distance by road by the shortest practicable route from residence (old head quarters) to railways station is \_\_\_\_\_ km and from railway station (new head quarters) to residence is \_\_\_\_\_ km and the journeys were performed by taxi/scooter. Free transport/staff car was not used and that the said journeys were not performed by taking a single seat in any public conveyance or local train.
4. The weight of personal effects transported by me from \_\_\_\_\_ to \_\_\_\_\_ is \_\_\_\_\_ kg and that the actual expenses incurred on transportation are not less than the sum claimed.

Signature

<b>भारतीय मानक ब्यूरो</b> <b>BUREAU OF INDIAN STANDARDS</b>		तबादला होने पर यात्रा भत्ता अग्रिम पान हेतु आवेदन <b>APPLICATION FOR TRAVELLING ALLOWANCE ADVANCE ON TRANSFER</b>		<b>FI</b>	<b>16</b>
विभाग/अनुभाग Dept./Section			दिनांक Date		
नाम Name		पदनाम Designation			
कर्म सं. Emp. No.		मूल वेतन Basic Pay			
साधारण/आकस्मिक छुट्टी की अवधि Station to which transferred		कार्यालय ज्ञापन सं. (प्रति संलग्न करें) Office Memo No. (enclose copy)			
<b>यात्रा करने वाले परिवार सदस्यों का विवरण/Detail of family members traveling</b>					
नाम/Name		आयु/Age	संबंध/Relationship	यात्रा की तिथि/Date of journey	
यात्रा का माध्यम एवं श्रेणी Mode & class of travel					
छोटे मार्ग के द्वारा एकल एकतरफा भाडा Single one way fair by shortest route					
दोहरे प्रतियाँ भेजें To be sent in duplicate			हस्ताक्षर Signature		
<b>लेखा विभाग में उपयोग हेतु/For use in Accounts Dept. – संदर्भ/Ref:</b>					
क्रम सं. Sl. No.	अनुमित तबादला यात्रा भत्ता के विवरण Details of transfer TA advance admissible				कुल Total
i)	_____ श्रेणी रेल भाडा/Class Railway fare from _____ से to _____ तक @ रु/Rs. _____				
ii)	तबादला अनुदान/पैकिंग भत्ता/Transfer grant/packing allowance				
iii)	रोकड भत्ता/Cash allowance				
iv)	Freight on luggage for _____ कि ग्रा/kg के सामान पर भाडा @ रु/Rs. _____ प्रति/per 1000 कि ग्रा/kg				
	कुल अनुमित/Total admissible				
	अग्रिम अनुमित/Advance admissible				
निदेशक (लेखा) कृपया अनुमोदन करें एवं रु _____ के भुगतान के लिए भुगतान निर्देश पर हस्ताक्षर करें। DAC may please approve and endorse pay order for payment of Rs. _____					
निदेशक (लेखा) Director (Accounts)			अनुभाग अधिकारी Section Officer		

भारतीय मानक ब्यूरो  
BUREAU OF INDIAN STANDARDS

यात्रा कार्यक्रम फॉर्म  
TOUR PROGRAMME FORM

F1

20

यात्रा कार्यक्रम/Tour Programme  अंतरिम/Tentative  अंतिम रूप में/Finalized

नाम  
Name

पदनाम  
Designation

कर्मि संख्या  
Emp. No.

वेतन  
Pay Rs.

रु. प्रति माह  
Per month

संपर्क फोन  
Contact Phone

आयु यात्रा के संदर्भ में, फोटो पहचान पत्र जैसे कि ड्राइविंग लाइसेंस, आयकर खाता कार्ड, कार्यालय पहचान पत्र, आदि साथ ले जाना अनिवार्य है।  
For travel by Air it is mandatory to take along photo identity proof such as driving licence, PAN card, identity card etc.

पहचान दस्तावेज़  
Identity document

एकमात्र संख्या  
Unique No.

जारीकर्ता  
Issued by

दिनांक Date	दिन Day	समय Time	प्रस्थान/ पहुँच Dep/Arr	स्टेशन Station	वायु/रेल/बस Air/Rail/Bus	श्रेणी Class	किराया दिया Fare Paid	टिकट सं. Ticket No.	Remarks

महानिदेशक/अपर महानिदेशक/उप महानिदेशक कृपया यात्रा कार्यक्रम का अनुमोदन कर दें तथा यात्रा/दैनिक भत्ता की अग्रिम अदायगी की मंजूरी दे दें।  
मेरा होटल में ठहरने का विचार है।/मैं अपने ठहरने का स्वयं प्रबंध करूंगा।

DG/ADG/DDG May kindly accord approval and sanction advance to TA & DA. I intended to stay in a hotel/make my own arrangement.

पता  
Address

दिनांक  
Date

हस्ताक्षर  
Signature

संबद्ध माध्यम के द्वारा  
Through proper channel

प्रतिलिपि/Copy  
लेखा विभाग - मूल प्रति, एक अतिरिक्त प्रति सहित, हवाई यात्रा के लिए दो अतिरिक्त प्रतियाँ।  
Accounts Dept - Original along with one extra copy. For air journey two extra copies.



**प्रमाण पत्र / Certificate**

प्रमाणित किया जाता है कि/Certified that:

- यात्रा पीछे दिये गए विवरण के अनुसार की गई थी। The tour programme was carried out as per details given overleaf.
- इस यात्रा के किसी अन्य स्रोत से यात्रा/दैनिक भत्ता नहीं लिया गया। TA & DA for this tour has not been drawn from any source
- वायु/रेल/सड़क/निःशुल्क परिवहन उपलब्ध नहीं कराया गया।Free transit by Air/Rail/Road was not provided.
- ..... (स्थान में) ..... (तिथि) को भा. मा. ब्यूरो कार्य के संबंध में केंद्रीय/राज्य सरकार अथवा किसी अन्य संगठन के खर्च पर निःशुल्क आवास एवं भोजन प्रदान नहीं कराया गया/प्रदान कराया गया था।  
Free boarding and lodging at the expenses of Central/State Government or any other organization connected with BIS work was not provided at ..... (station) on ..... (dates)
- मैंने निम्नलिखित / संलग्न विवरण के अनुसार वस्तुतः ..... रुपये सवारी खर्च के रूप में व्यय किए। जिन यात्राओं के लिए सवारी व्यय मांगा गया है, उनके लिए स्टाफ कार/निःशुल्क परिवहनका उपयोग नहीं किया गया था।  
Conveyance expenses of Rs. .... were actually incurred by me as per details given below/attached staff car/free transport was not used for the journey for which conveyance expenses has been claimed.
- विदेशी दौरे के दौरान मेरे द्वारा लिया गया दैनिक भत्ता पूरी तरह से उपयोग कर लिया है अथवा व्यय न किया गया \$/रुपये ..... दिनांक ..... के द्वारा कार्यालय को वापस कर दिया गया है (जो लागू न हो, उसे काट दें)  
Per diem allowance drawn by me for the overseas tour has been fully utilized or the unspent per diem allowance of \$/Rs. .... has been refunded to office vide Receipt No. .... dated ..... (strike out which is not applicable)

दिनांक Date	स्टेशन Station	से From	तक To	यात्रा का मंतव्य Purpose of Journey	प्रयुक्त वाहन Conveyance used	दूरी Distance	व्यय की गई राशि Amount Spent

- मैं निम्नलिखित विवरण के अनुसार होटल/हॉस्टल में ठहरा/ठहरी, जिसका बिल संलग्न है।/Hotel car/free transport was not used for the journey for which conveyance expenses has been claimed.

स्थान Station	होटल/हॉस्टल का नाम Name of Hotel/Hostel	ठहरने की अवधि (से/तक) Period of Stay (from/To)	भुगतान की गई राशि Amount Paid (Rs.)	टिप्पणी Remarks

दिनांक Date	हस्ताक्षर Signature
----------------	------------------------

(लेखा विभाग के प्रयोग के लिए /For Use in Accounts Department)

देयता/Admissibility	राशि/Amount (₹./Rs.)
1. वायु/रेल/बस किराया /Air/Rail/Bus Fare	
2. सवारी व्यय/सड़क मील भाड़ा/ Conveyance Expenses/Road Mileage	
3. नगदी भत्ता/Cash Allowance ..... /day @ /Rs. .... /Rs. .... ..... /day @ /Rs. .... /Rs. ....	
4. आवास भत्ता /Lodging allowance	
दिया गया अग्रिम घटाएँ/Less Advance Paid: [(संदर्भ/Ref.: वाउचर सं./Vr. No. .... (20 )]	
शुद्ध देय/वापसी योग्य राशि /Net payable/refundable :	
रु. के लिए पारित /Passed for Rs.	

शब्दों में / In Words : रुपये/Rupees	मात्र/Only		
संबन्धित सहायक Dealing Assistant	अनुभाग अधिकारी Section Officer	सहा./उप निदेशक AD/DD	निदेशक (वित्त) Director (Fin)

**ANNEX 1**

**BUREAU OF INDIAN STANDARDS**

**BILL FOR PAYMENT OF TA & DA TO COMMITTEE MEMBERS/EXPERTS**

- 1.Name:
- 2.Name of Organization represented:
- 3.Basic Pay (if retired, last pay drawn be indicated):
- 4.Purpose of Journey:
- 5.Particulars of Journey:

	Station		Date & Schedule time of train/plane		Mode of travel & class used	Fare paid	
	From	To	Dep	Arr		Rs.	P

6. Details of conveyance expenses/road mileage:

Date	Station	Place		Conveyance used and distance	Amount spent	
		From	To		Rs.	P.

7. Details of Hotel/Hostel accommodation availed:

Station	Name of Hotel/Hostel	Period of stay		Amount spent	
		From	To	Rs.	P.

8. Bank Details where the reimbursement can be credited:

Name of Bank \_\_\_\_\_  
 Bank A/C No. \_\_\_\_\_  
 IFSC Code \_\_\_\_\_

Certified that:

- i) the claim for payment of air/rail fares/conveyance/accommodation charges is for the amounts actually spent by me.
- ii) TA-DA for this tour has not been drawn from any other source.
- iii) free boarding and lodging at the expense of Central/State Govt. or any other organization was not provided to me.

Signature \_\_\_\_\_

Full address \_\_\_\_\_

(FOR USE IN DEPARTMENT CONCERNED)

Certified that Shri \_\_\_\_\_ attended the meeting of \_\_\_\_\_ held in \_\_\_\_\_ at \_\_\_\_\_ on \_\_\_\_\_. He represents \_\_\_\_\_ a non-profit making organization/in personal capacity. Sanction of the competent authority for payment of TA-DA is sent herewith.

Date:

Signature  
Department/Sectional Head

FOR USE IN ACCOUNTS DEPARTMENT

Admissibility

Amount (Rs.)

i) Rail/air/bus fares

ii) Conveyance Expenses/Road Mileage

iii) Cash Allowance:

\_\_\_\_\_ days @ Rs. \_\_\_\_\_ per day = Rs. \_\_\_\_\_

\_\_\_\_\_ days @ Rs. \_\_\_\_\_ per day = Rs. \_\_\_\_\_

iv) Lodging Allowance (Hotel charges)

Total


Passed for Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_)

Date

Form No. \_\_\_\_\_

**BUREAU OF INDIAN STANDARDS**

**TA Advance Ledger**

Office: \_\_\_\_\_

Employee No. \_\_\_\_\_

Pay \_\_\_\_\_

Name and Designation of the Employee \_\_\_\_\_

Date	Particulars	Debit	Credit	Balance



**CHAPTER 2**  
**LEAVE TRAVEL CONCESSION**

The Leave Travel Concession (LTC) entitlement are covered under Regulation 12(5) of BIS (Terms & Conditions of Services of Employees) Regulations, 2007 according to which the facility of LTC for employees of BIS shall be the same as applicable to the employees of Central Government.

## **2.1 Eligibility & General Condition:**

2.1.1 An employee with one year of continuous service shall be eligible for LTC.

2.1.2 The definition of family for LTC purpose is given as under:

(i) The Government servant's wife or husband and two surviving unmarried children dependent on Govt. Servant, irrespective of whether they are residing with the Government servant or not.

(ii) Dependent married daughters divorced, abandoned or separated from their husbands and widowed daughters and residing with the Government servant.

(iii) Parents of the Government servant, whether residing with the Government servant or not.

2.1.3 The restriction of the concession to only two surviving children or stepchildren shall not be applicable in respect of (i) those employees who already have more than two children prior to 20-10-1998. (ii) where the number of children exceeds two as a result of second child birth resulting in multiple births.

2.1.4 Condition of dependency not applicable on the husband and wife: Husband and Wife is one unit for purpose of LTC and hence the condition of dependency is not applicable.

2.1.5 **Different places:** Members of family can visit either the same place as that visited by the Government servant or different places.

2.1.6 **Different batches:** Members of family can travel in one or more batches, as the case may be. Each batch should complete the return Journey within six months of its outward journey.

2.1.7 **Different Calendar year:** Members of family can travel either in the same calendar year or in different years in respect of the same block.

- 2.1.8 **Intended place of visit to be declared:** The intended place of visit should be declared by the official to the Controlling Authority in advance and the same shall be visited.
- 2.1.9 **Change in the declared place of visit:** Any change in the declared place of visit should be intimated to the Controlling Authority before commencement of the outward journey. If, however, it is established that the request could not be made before commencement of the outward journey for reasons beyond the control of the official, change of destination can be admitted by the Heads of Departments/Administrative Ministry.
- 2.1.10 **Carry forward:** Concession not availed in a block of four years can be carried forward to the first year of the next four year block. In respect of officials entitled to Home town LTC, the concession can be carried forward to the first year of the next block only if the official is entitled to a carried forward LTC to Home town for the year.
- 2.1.11 The retiring Government employees are eligible to avail LTC as per their entitlement provided that the return journey is performed before their date of retirement. LTC is not allowed after retirement.
- 2.1.12 **Fresh recruits** to Central Government in the first eight years of service are allowed to travel to their home town along with their families on three occasions in a block of four years and to any place in India on the fourth occasion. Carry forward is not allowed.
- Fresh recruit may at his option choose to avail LTC under the normal LTC rules as applicable to other Government employees. In this case, he/she will not be allowed to avail other LTCs as admissible to the fresh recruits in that block of four years.
- 2.1.13 **LTC to Home Town**
- (i) Admissible to all employees irrespective of the distance involved. Home town once declared is treated as Final. In exceptional circumstances, the Head of the Department may authorize a change, only once during entire service.
  - (ii) Admissible once in a block of two calendar years. The current blocks are 2018-19, 2020-21 and so on.

- (iii) An employee(including unmarried) having his family at his Home town can avail of this concession for himself alone every year instead of having for both self & family once in two years.

2.1.14 Under CCS(LTC) Rules, the Government servants are required to inform their Controlling Officer before the journey(s) on LTC to be undertaken. The Leave Sanctioning Authority shall obtain a self- certification from the employee regarding the proposed LTC journey. The proforma for self- certification has been enclosed.

2.1.15 Encashment of Leave on LTC is not admissible in BIS.

2.1.16 The concession is admissible for the journey during any leave including casual leave or special casual leave. But it is not admissible, if the journey is performed during holidays only. LTC is not admissible while on CCL.

2.1.17 The onward journey shall be completed within six months from the date of commencement of the outward journey.

2.1.18 **Persons under suspension** – LTC is allowed for the family members only.

## 2.2. **Entitlement of Journey by Air/Rail/Steamer**

2.2.1 Same as on Tour/Transfer except that the air travel entitlement for Level 6 to Level 8 of the pay matrix, is allowed in respect of TA only and not for LTC.

2.2.2 Entitled officers and their family may travel only by Air India economic class irrespective of their entitlement at LTC 80 fare or less. The ticket of Air India only to be purchased and fare paid on the date of booking of ticket shall be reimbursed.

2.2.3 The LTC claims of Government officials in case where air fare paid for travel by Air India happens to be less than LTC-80 of Air India then the reimbursement of air fare lower than the LTC-80 air fare of Air India shall be admissible for journeys performed by Air India under LTC .

2.2.4 Air Tickets shall be purchased directly from Airlines Booking Counters or Website of Airlines or through Authorized Travel Agents viz. M/s. Balmer Lawrie and Company, M/s. Ashok Travels and Tours and IRCTC.



- 2.2.5 **Air journey by non entitled officers** (both national and private airlines) between places connected by train is allowed. Reimbursement shall be restricted to the fare of the entitled class by train (including Rajdhani/Shatabdi) subject to conditions prescribed. In this case, the air tickets need not to be booked through authorized agents.
- 2.2.6 **Tatkal Charges:** Tatkal Charges are reimbursable.
- 2.2.7 **Journey by Road:** The reimbursement shall be admissible only in respect of journeys performed in vehicles operated by the Government or any Corporation in the public sector run by the Central or State Government or a local body.
- 2.2.8 **By longer route in same/different modes of conveyance:-** When journey is performed by a longer route (not the cheapest) in two different classes of rail accommodation, the entitled class rate will be admissible for the corresponding proportion of the shortest/cheapest route and the lower class rate for the remaining mileage by such route.
- 2.2.9 In case of journey between the places not connected by any public/Government means of transport, the Government servant shall be allowed reimbursement as per his entitlement for journey on transfer for a maximum limit of 100 Kms covered by the private/personal transport based on a self-certification from the Government servant. Beyond this, the expenditure shall be borne by the Government servant.
- 2.2.10 If a Government servant travels upto the nearest airport/ railway station by authorized mode of transport and chooses to complete the journey to the declared place of visit by 'own arrangement' (such as personal vehicle or private taxi etc.), if the public transport is already available in that part, then he may be allowed the fare for the journey performed by authorised mode of transport i.e. from HQ to nearest airport/ railways station. This will be subject to the undertaking from the Government employee that he has actually travelled to the declared place of visit and is not claiming the fare reimbursement for the same. In case the declared place of journey is not visited then the entire claim is inadmissible.

2.2.11 **Travel on tour packages** is not allowed, except in the case of tours conducted by Indian Tourism Development Corporation (ITDC), State Tourism Development Corporation (STDC) and Indian Railway Catering and Tourism Corporation (IRCTC). In such cases, only the fare component shall be reimbursable provided ITDC/STDC/IRCTC separately indicate the fare component and certify that the journey was actually performed by the Government servant and his family members for which he is claiming the Leave Travel Concession.

### 2.3. **Advance:**

- 2.3.1 Government servant may apply for advance for himself and/or his family members (65 days in case of travel by air and 125 days in case of travel by train) before the proposed date of the outward journey and he/she is required to produce the tickets within ten days of the drawal of advance, irrespective of the date of commencement of the journey. Advance upto 90% of the fare can be granted.
- 2.3.2 The LTC advance shall be entered in the LTC Advance Register wherein the full details of the assistance granted shall be entered. In addition, the entry regarding the LTC availed shall also be made in the leave account of the concerned employee.
- 2.3.3 **When advance is taken** (a) the claim should be submitted within thirty days from the date of return journey.
- 2.3.4 **When no advance is taken**, claim should be submitted within sixty days from the completion of return journey. Otherwise, the claim will be forfeited.
- 2.3.5 Bus Tickets in case of travel by bus, PNR Number/copy of rail ticket in case of travel by train and copy of air ticket alongwith Boarding Pass in case of air travel should be enclosed with the final settlement of LTC Bill.
- 2.3.6 Reimbursement under LTC scheme does not cover incidental expenditure incurred on local journeys between the residence/place of stay and the airport/railway station/bus terminal are not reimbursable.
- 2.3.7 Reimbursement for expenses of journey is allowed only on the basis of a point to point journey on a through ticket over the shortest direct route.

2.3.8 In case, the journey is not commenced within 30 or 60 days as the case may be from the drawal of the advance or for any reason the journey is postponed, the advance shall be refunded immediately. Otherwise, penal interest @ 2% over the GPF rates shall be charged from the date of drawal of advance to the date of refund of advance. The unutilized portion of advance shall also be refunded immediately, otherwise penal interest on the unutilized portion of advance shall be charged from the date of drawal of advance to date of refund.

#### **2.4. Family members not residing with the Govt. Servant:**

2.4.1 Full reimbursement as per the entitlement of the Government servant shall be allowed for journey(s) performed on LTC by the family members from any place in India to Headquarters/place of posting of the Government servant and back. When such journey is performed from the Home Town, the LTC shall be counted against 'Home Town' LTC and in case the journey is from any other place in India, then it shall be counted against 'Any place in India' LTC.

#### **2.5. Appendix**

##### **2.5.1 Checklist**

- Block year ( Anywhere or Hometown, conversion of Hometown, fresh recruitment cases)
- Travel by Air/Train/Bus : Boarding passes, Train Ticket/PNR Number, bus ticket etc are to be enclosed.
- Details of family
- Fare restriction as per LTC 80 fare, economy fare etc.
- Booking from authorized agents or directly from website of airlines
- LTC Advance as per rule.

## 2.5.2 Process Flow Chart & Time Norms

Process Flow	Time Norms
Application for Advance	Within 2 working days
Submission OF LTC claims by the Officials	When advance is taken – 30 days When advance is not taken – 60 days
Scrutiny of claims as per rules & regulations	Within next 5 working days
Processing of claims, preparation of BPV/JV & entry in ledgers	Within next 1 working day
Remittance of amount of the claim in the bank account of the employee	Within next 1 working day

## 2.5.3 Relevant Circulars (Copies appended)

- Accts/3:13 dated 25.09.2017-Travel Entitlements of Govt. employees
- Email dated 20.09.2016 - Self Declaration for LTC Claims
- Accts/3:5 dated 14.09.2016 - relaxation to travel by air to visit NER, J&K and A&N
- Accts/3:1 dated 30.08.2016 for LTC Advance
- Other circulars on the subject issued from time to time and placed on Intranet by Accounts Department

## 2.5.4 Books & Website to be referred to:

- (i) Leave Travel Concession Rules.
- (ii) Swamy's Hand Book
- (iii) Website of DoPT-LTC Rules ( [www.dopt.nic.in](http://www.dopt.nic.in))
- (iv) Frequently Asked Questions as available on website of DoPT ([www.dopt.nic.in](http://www.dopt.nic.in))

## 2.5.5 Relevant Forms (Copies appended)

- (i) Grant of LTC Advance
- (ii) Settlement of Leave Travel Claim
- (iii) Self Certification by the employee
- (iv) LTC Advance Register

भारतीय मानक ब्यूरो

लेखा विभाग मुख्यालय

संदर्भ : लेखा/३:१३

दिनांक : 25 सितम्बर 2017

**विषय : सातवें केन्द्रीय वेतन आयोग के बाद एलटीसी के लिए सरकारी कर्मचारियों की यात्रा पात्रता के संबंध में**

उपरोक्त विषय पर कार्मिक और प्रशिक्षण विभाग भारत सरकार द्वारा जारी कार्यालय ज्ञापन संख्या 31011/8/2017-Estt.(A-IV) दिनांकित 19 सितम्बर 2017 आवश्यक जानकारी एवं कार्यवाही हेतु संलग्न है ।

हस्ता/-.

(विनोद कुमार)

निदेशक(लेखा)

भारतीय मानक ब्यूरो के इंटरनेट के माध्यम से निम्नलिखित को परिचालित:

भामाब्यूरो मुख्यालय / क्षेत्रीय कार्यालय / शाखा कार्यालय / एनआईटीएस / प्रयोगशालाओं के सभी अधिकारीगण व कर्मचारीगण

**भारतीय मानक ब्यूरो**  
**BUREAU OF INDIAN STANDARDS**

**(ACCOUNTS DEPARTMENT)**

**Ref: Accts/3:13**

**25<sup>th</sup> September 2017**

**Sub: Travel entitlements of Government employees for the purpose of LTC post Seventh Central Pay Commission –clarification reg.**

The Office Memorandum No. 31011/8/2017-Estt.A-IV dated 19.09.2017 issued by Ministry of Personnel, Public Grievances & Pensions, DoPT on the above subject is enclosed for information and necessary action.

**sd/-**

**(Vinod Kumar)**  
**Director (Accounts)**

**Circulated through Intranet to all the officers and staff of BIS HQ/ROs/BOs/NITS/All Lab.**

**Copy to : ITSD for placing on INTRANET**

No. 31011/8/2017-Estt.A-IV  
Government of India  
Ministry of Personnel, Public Grievances & Pensions  
Department of Personnel & Training  
Establishment A-IV Desk

\*\*\*

North Block New Delhi.  
Dated September 19, 2017

OFFICE MEMORANDUM

**Subject: Travel entitlements of Government employees for the purpose of LTC post Seventh Central Pay Commission-clarification reg.**

The undersigned is directed to refer to this Department's O.M. No. 31011/4/2008-Estt.A-IV dated 23.09.2008, which inter-alia provides that travel entitlements for the purpose of official tour/transfer or LTC, will be the same but no daily allowance shall be admissible for travel on LTC. Further, the facility shall be admissible only in respect of journeys performed in vehicles operated by the Government or any Corporation in the public sector run by the Central or State Government or a local body.

2. Consequent upon the decisions taken by Government on the recommendations of Seventh CPC relating to Travelling Allowance entitlements of Central Government employees, TA Rules have undergone changes vide Ministry of Finance's O.M. No. 19030/1/2017-E.IV dated 13.07.2017.

3. In this regard, it is clarified that the travel entitlements of Government servants for the purpose of LTC shall be the same as TA entitlements as notified vide Ministry of Finance's O.M. dated 13.07.2017, **except the air travel entitlement for Level 6 to Level 8 of the Pay Matrix**, which is allowed in respect of TA only and not for LTC.


4. Further, the following conditions may also be noted:

- i. No daily allowance shall be admissible for travel on LTC.
- ii. Any incidental expenses and the expenditure incurred on local journeys shall not be admissible.
- iii. Reimbursement for the purpose of LTC shall be admissible in respect of journeys performed in vehicles operated by the Government or any Corporation in the public sector run by the Central or State Government or a local body.
- iv. In case of journey between the places not connected by any public/Government means of transport, the Government servant shall be allowed reimbursement as per his entitlement for journey on transfer for a maximum limit of 100 Kms covered by the private/personal transport based on a self-certification from the Government servant. Beyond this, the expenditure shall be borne by the Government servant.

Contd...

From pre-page:

- v. Travel by Premium trains/Premium Tatkal trains/Suvidha trains is now allowed on LTC. Further, reimbursement of tatkal charges or premium tatkal charges shall also be admissible for the purpose of LTC.
  - vi. Flexi fare (dynamic fare) applicable in Rajdhani/Shatabdi/Duronto trains shall be admissible for the journey(s) performed by these trains on LTC. This dynamic fare component shall not be admissible in cases where a non-entitled Government servant travels by air and claims reimbursement for the entitled class of Rajdhani/Shatabdi/Duronto trains.
5. **This O.M. will take effect from July 1, 2017.**
  6. Hindi version will follow.

  
(Surya Narayan Jha) 19.9.17

Under Secretary to the Government of India

To

The Secretaries  
All Ministries/Departments of Government of India  
(As per the standard list)

Copy to:-

1. Comptroller & Auditor General of India, New Delhi.
2. Union Public Service Commission, New Delhi.
3. Central Vigilance Commission, New Delhi.
4. Central Bureau of Investigations, New Delhi.
5. Parliament Library, New Delhi.
6. All Union Territory Administrations.
7. Lok Sabha/Rajya Sabha Secretariat.
8. All attached and Subordinate Offices of Ministry of Personnel, P.G. & Pensions.
9. ✓ NIC, DoP&T with the request to upload this OM on Department's website  
(Notifications << OMs/Orders << Establishment << LTC Rules).
10. Hindi section for Hindi version.



New Delhi, the 13<sup>th</sup> July 2017

OFFICE MEMORANDUM

Subject: Travelling Allowance Rules - Implementation of the Seventh Central Pay Commission.

Consequent upon the decisions taken by the Government on the recommendations of the Seventh Central Pay Commission relating to Travelling Allowance entitlements to civilian employees of Central Government, President is pleased to decide the revision in the rates of Travelling Allowance as set out in the Annexure to this Office Memorandum.

2. The 'Pay Level' for determining the TA/DA entitlement is as indicated in Central Civil Service (Revised Pay) Rules 2016.
3. The term 'Pay in the Level' for the purpose of these orders refer to Basic Pay drawn in appropriate Pay level in the Pay Matrix as defined in Rule 3(8) of Central Civil Services (Revised Pay) Rules 2016 and does not include Non-Practising Allowance (NPA), Military Service Pay (MSP) or any other type of pay like special pay, etc.
4. However, if the Travelling Allowance entitlements in terms of the revised entitlements now prescribed result in a lowering of the existing entitlements in the case of any individual, groups or classes of employees, the entitlements, particularly in respect of mode of travel, class of accommodation, etc., shall not be lowered. They will instead continue to be governed by the earlier orders on the subject till such time as they become eligible, in the normal course, for the higher entitlements.
5. The claims submitted in respect of journey made on or after 1<sup>st</sup> July, 2017, may be regulated in accordance with these orders. In respect of journeys performed prior to 1<sup>st</sup> July, 2017, the claims may be regulated in accordance with the previous orders dated 23.09.2008.
6. It may be noted that no additional funds will be provided on account of revision in TA/DA entitlements. It may therefore be ensured that permission to official travels given judiciously and restricted only to absolutely essential official requirements.
7. These orders shall take effect from 01<sup>st</sup> July, 2017.
8. Separate orders will be issued by Ministry of Defence and Ministry of Railways in respect of Armed Forces personnel and Railway employees, respectively.
9. In so far as the persons serving in the Indian Audit & Accounts Department are concerned, these orders issue in consultation with the Comptroller & Auditor General of India.

Hindi version is attached.



(Nirmala Dev)

Deputy Secretary to the Government of India

To,

All Ministries and Departments of the Govt. of India etc. as per standard distribution list.

Copy to: C&AG and U.P.S.C., etc. as per standard endorsement list.

Annexure to Ministry of Finance, Department of Expenditure  
O.M.No.19030/1/2017-E.IV dated 10<sup>th</sup> July 2017.

In supersession of Department of Expenditure's O.M No. 19030/3/2008-E.IV dated 23.09.2008, in respect of Travelling Allowance the following provisions will be applicable with effect from 01.07.2017.

2. Entitlements for Journeys on Tour or Training

A.(i) Travel Entitlements within the Country

Pay Level in Pay Matrix	Travel entitlement
14 and above	Business/Club class by air or AC-I by train
12 and 13	Economy class by air or AC-I by train
6 to 11	Economy class by air or AC-II by train
5 and below	First Class/AC-III/AC Chair car by train

(ii) It has also been decided to allow the Government officials to travel by Premium Trains/Premium Tatkal Trains/Suvidha Trains, the reimbursement to Premium Tatkal Charges for booking of tickets and the reimbursement of Dynamic/Flexi-fare in Shatabdi/Rajdhani/Duronto Trains while on official tour/ training. Reimbursement of Tatkal Seva Charges which has fixed fare, will remain continue to be allowed. Travel entitlement for the journey in Premium/Premium Tatkal/Suvidha/ Shatabdi/Rajdhani/ Duronto Trains will be as under:

Pay Level in Pay matrix	Travel Entitlements in Premium/Premium Tatkal/Suvidha/ Shatabdi/ Rajdhani/ Duronto Trains
12 and above	Executive/AC 1 <sup>st</sup> Class (In case of Premium/Premium Tatkal/Suvidha/Shatabdi/Rajdhani Trains as per available highest class)
6 to 11	AC 2 <sup>nd</sup> Class/Chair Car (in Shatabdi Trains)
5 & below	AC 3 <sup>rd</sup> Class/Chair Car

(iii) The revised Travel entitlements are subject to following

- In case of places not connected by rail, travel by AC bus for all those entitled to travel by AC II Tier and above by train and by Deluxe/ordinary bus for others is allowed.
- In case of road travel between places connected by rail, travel by any means of public transport is allowed provided the total fare does not exceed the train fare by the entitled class.
- All mileage points earned by Government employees on tickets purchased for official travel shall be utilized by the concerned department for other official travel by their officers. Any usage of these mileage points for purposes of private travel by an officer will attract departmental action. This is to ensure that the benefits out of official travel, which is funded by the Government, should accrue to the Government.
- In case of non-availability of seats in entitled class, Govt. servants may travel in the class below their entitled class.

B. International Travel Entitlement

Pay Level in Pay Matrix	Travel entitlement
17 and above	First class
14 to 16	Business/Club class
13 and below	Economy class

C. Entitlement for journeys by Sea or by River Steamer

(i) For places other than A&N Group of Islands and Lakshadweep Group of Island :-

Pay Level in Pay Matrix	Travel entitlement
9 and above	Highest class
6 to 8	Lower class if there be two classes only on the steamer
4 and 5	If two classes only, the lower class. If three classes, the middle or second class. If there be four classes, the third class
3 and below	Lowest class

(ii) For travel between the mainland and the A&N Group of Islands and Lakshadweep Group of Island by ships operated by the Shipping Corporation of India Limited :-

Pay Level in Pay Matrix	Travel entitlement
9 and above	Deluxe class
6 to 8	First/ 'A' Cabin class
4 and 5	Second/ 'B' Cabin class
3 and below	Bunk class

D. Mileage Allowance for Journeys by Road :

(i) At places where specific rates have been prescribed :-

Pay Level in Pay Matrix	Entitlements
14 or above	Actual fare by any type of public bus including AC bus OR At prescribed rates of AC taxi when the journey is actually performed by AC taxi OR At prescribed rates for auto rickshaw for journeys by auto rickshaw, own car, scooter, motor cycle, moped, etc.
6 to 13	Same as above with the exception that journeys by AC taxi will not be permissible.
4 and 5	Actual fare by any type of public bus other than AC bus OR At prescribed rates for auto rickshaw for journeys by auto rickshaw, own car, scooter, motor cycle, moped, etc.
3 and below	Actual fare by ordinary public bus only OR At prescribed rates for auto rickshaw for journeys by autorickshaw, own scooter, motor cycle, moped, etc.

(ii) At places where no specific rates have been prescribed either by the Directorate of Transport of the concerned State or of the neighboring States:

For journeys performed in own car/taxi	Rs. 24/- per Km
For journeys performed by auto rickshaw own scooter, etc	Rs. 12/- per Km

At places where no specific rates have been prescribed, the rate per km will further rise by 25 percent whenever DA increases by 50 percent.

## E(i). Daily Allowance on Tour

Pay level in pay matrix	Entitlement
14 and above	Reimbursement for hotel accommodation/guest house of up to ₹7,500/- per day. Reimbursement of AC taxi charges as per actual expenditure commensurate with official engagements for travel within the city and Reimbursement of food bills not exceeding ₹1200/- per day.
12 and 13	Reimbursement for hotel accommodation/guest house of up to ₹4,500/- per day. Reimbursement of AC taxi charges of up to 50 km per day for travel within the city. Reimbursement of food bills not exceeding ₹1000/- per day
9 to 11	Reimbursement for hotel accommodation/guest house of up to ₹2,250/- per day, Reimbursement of non-AC taxi charges of up to ₹338/- per day for travel within the city, Reimbursement of food bills not exceeding ₹900/- per day.
6 to 8	Reimbursement for hotel accommodation/guest house of up to ₹750 per day. Reimbursement of non-AC taxi charges of up to ₹225/- per day for travel within the city, Reimbursement of food bills not exceeding ₹800/- per day
5 and below	Reimbursement for hotel accommodation/guest house of up to ₹450 per day, Reimbursement of non-AC taxi charges of up to ₹113/- per day for travel within the city, Reimbursement of food bills not exceeding ₹500/- per day

(ii) **Reimbursement of Hotel charges** :- For levels 8 and below, the amount of claim (up to the ceiling) may be paid without production of vouchers against self-certified claim only. The self-certified claim should clearly indicate the period of stay, name of dwelling, etc. Additionally, for stay in Class 'X' cities, the ceiling for all employees up to Level 8 would be ₹1,000 per day, but it will only be in the form of reimbursement upon production of relevant vouchers. The ceiling for reimbursement of hotel charges will further rise by 25 percent whenever DA increases by 50 percent

(iii) **Reimbursement of Travelling charges** :- Similar to Reimbursement of staying accommodation charges, for levels 8 and below, the claim (up to the ceiling) may be paid without production of vouchers against self-certified claim only. The self-certified claim should clearly indicate the period of travel, vehicle number, etc. The ceiling for levels 11 and below will further rise by 25 percent whenever DA increases by 50 percent. For journeys on foot, an allowance of Rs.12/- per kilometer travelled on foot shall be payable additionally. This rate will further increase by 25% whenever DA increases by 50%.

(iv) **Reimbursement of Food charges** :- There will be no separate reimbursement of food bills. Instead, the lump sum amount payable will be as per Table E(i) above and, depending on the length of absence from headquarters, would be regulated as per Table (v) below. Since the concept of reimbursement has been done away with, no vouchers will be required. This methodology is in line with that followed by Indian Railways at present (with suitable enhancement of rates) i.e. Lump sum amount payable. The lump sum amount will increase by 25 percent whenever DA increase by 50 percent.

## (v) Timing restrictions

Length of absence	Amount Payable
If absence from headquarters is <6 hours	30% of Lump sum amount
If absence from headquarters is between 6-12 hours	70% of Lump sum amount
If absence from headquarters is >12 hours	100% of Lump sum amount

Absence from Head Quarter will be reckoned from midnight to midnight and will be calculated on a per day basis

- (vi) In case of stay/journey on Government ships, boats etc. or journey to remote places on foot/mules etc. for scientific/data collection purposes in organization like FSI, Survey of India, GSI etc., daily allowance will be paid at rate equivalent to that provided for reimbursement of food bill. However, in this case, the amount will be sanctioned irrespective of the actual expenditure incurred on this account with the approval of the Head of Department/controlling officer.

Note : DA rates for foreign travel will be regulated as prescribed by Ministry of External Affairs

### 3. T.A. on Transfer

TA on Transfer includes 4 components (i) Travel entitlement for self and family (ii) Composite Transfer and packing grant (CTG) (iii) Reimbursement of charges on transportation of personal effects (iv) Reimbursement of charges on transportation of conveyance

#### (i) Travel Entitlements :

- (a) Travel entitlements as prescribed for tour in Para 2 above, except for International Travel, will be applicable in case of journeys on transfer. The general conditions of admissibility prescribed in S.R.114 will, however, continue to be applicable.
- (b) The provisions relating to small family norms as contained in para 4(A) of Annexure to M/o Finance O.M. F.No. 10/2/98-IC & F No. 19030/2/97-EIV dt. 1/1, April 1998, shall continue to be applicable.

#### (ii) Composite Transfer and Packing Grant (CTG) :

- (a) The Composite Transfer Grant shall be paid at the rate of 80% of the last month's basic pay in case of transfer involving a change of station located at a distance of or more than 20 kms from each other. However, for transfer to and from the Island territories of Andaman, Nicobar & Lakshadweep, CTG shall be paid at the rate of 100% of last month's basic pay. Further, NPA and MSP shall not be included as part of basic pay while determining entitlement for CTG.
- (b) In cases of transfer to stations which are at a distance of less than 20 kms from the old station and of transfer within the same city, one third of the composite transfer grant will be admissible, provided a change of residence is actually involved.
- (c) In cases where the transfer of husband and wife takes place within six months, but after 60 days of the transfer of the spouse, fifty percent of the transfer grant on transfer shall be allowed to the spouse transferred later. No transfer grant shall be admissible to the spouse transferred later, in case both the transfers are ordered within 60 days. The existing provisions shall continue to be applicable in case of transfers after a period of six months or more. Other rules precluding transfer grant in case of transfer at own request or transfer other than in public interest, shall continue to apply unchanged in their case.

#### (iii) Transportation of Personal Effects

Level	By Train/Steamer	By Road
12 and above	6000 Kg by goods train/4 wheeler wagon/ 1 double container	Rs. 50/- per km
6 to 11	6000 Kg by goods train/4 wheeler wagon/ 1 single container	Rs. 50/- per km
5	3000 kg	Rs. 25/- per km
4 and below	1500 kg	Rs. 15/- per km

The rates will further rise by 25 percent whenever DA increases by 50 percent. The rates for transporting the entitled weight by Steamer will be equal to the prevailing rates prescribed by such transport in ships operated by Shipping Corporation of India. The claim for reimbursement shall be admissible subject to the production of actual receipts/ vouchers by the Govt. servant. Production of receipts/vouchers is mandatory in r/o transfer cases of North Eastern Region, Andaman & Nicobar Islands and Lakshadweep also.

Transportation of personal effects by road is as per kilometer basis only. The classification of cities /towns for the purpose of transportation of personal effects is done away with.

(iv) **Transportation of Conveyance.**

Level	Reimbursement
6 and above	1 motor car etc. or 1 motor cycle/scooter
5 and below	1 motorcycle/scooter/moped/bicycle

The general conditions of admissibility of TA on Transfer as prescribed in S.R. 116 will, however, continue to be applicable.

4 **T.A. Entitlement of Retiring Employees**

TA on Retirement includes 4 components :- (i) Travel entitlement for self and family (ii) Composite Transfer and packing grant (CTG) (iii) Reimbursement of charges on transportation of personal effects (iv) Reimbursement of charges on transportation of conveyance

(i) **Travel Entitlements**

Travel entitlements as prescribed for tour/transfer in Para 2 above, except for International Travel, will be applicable in case of journeys on retirement. The general conditions of admissibility prescribed in S.R.147 will, however, continue to be applicable.

(ii) **Composite Transfer Grant(CTG)**

(a) The Composite Transfer Grant shall be paid at the rate of 80% of the last month's basic pay in case of those employees, who on retirement, settled down at places other than last station(s) of their duty located at a distance of or more than 20 km. However, in case of settlement to and from the Island territories of Andaman, Nicobar & Lakshadweep, CTG shall be paid at the rate of 100% of last month's basic pay. Further, NPA and MSP shall not be included as part of basic pay while determining entitlement for CTG. The transfer incidentals and road mileage for journeys between the residence and the railway station/bus stand etc. at the old and new station, are already subsumed in the composite transfer grant and will not be separately admissible.

(b) As in the case of serving employees, Government servants who, on retirement, settle at the last station of duty itself or within a distance of less than 20 kms may be paid one third of the CTG subject to the condition that a change of residence is actually involved.

(iii) **Transportation of Personal Effects :-** Same as Para 3(iii) above

(iv) **Transportation of Conveyance :-** Same as Para 3(iv) above

The general conditions of admissibility of TA on Retirement as prescribed in S.R. 147 will, however, continue to be applicable

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## भारतीय मानक ब्यूरो

### लेखा विभाग मुख्यालय

संदर्भ : लेखा / 3:1

दिनांक : 30 अगस्त 2016

विषय : यात्रा भत्ता अग्रिम, छुट्टी यात्रा रियायत अग्रिम एवं  
समायोज्य अग्रिम का समायोजन

परिपत्र संख्या बीआईएस/मुख्यालय/लेखा/परिपत्र (09)/2016 दिनांकित 30 अगस्त 2016  
आवश्यक कार्यवाही हेतु संलग्न है ।

हस्ता/-  
(विनोद कुमार)  
निदेशक(लेखा)

परिचालित सेवा में भामाब्यूरो इंटरनेट के माध्यम से सभी क्षेत्रीय कार्यालय/शाखा  
कार्यालय/एनआईटीएस/केन्द्रीय प्रयोगशाला के प्रमुख/मुख्यालय के सभी विभाग प्रमुख एवं  
सभी अधिकारीगण तथा कर्मचारीगण

प्रतिलिपि:

- पी एस: महानिदेशक . महानिदेशक के जानकारी हेतु
- सभी उप महानिदेशक क्षेत्रीय कार्यालय
- मुख्यालय के सभी उप महानिदेशक

**BUREAU OF INDIAN STANDARDS**

**ACCOUNTS DEPARTMENT:HEADQUARTER**

**CIRCULAR**

**Subject: Settlement of TA Advances, LTC Advances and Adjustable Advances**

1. ROs/BOs may please refer to Accounts Department Circular No. BIS/HQ/Accounts /Circular (13)/ 2015 dated 26.10.2015 and Circular No. BIS/HQ/Accounts/Circular (06)/2016 Dated 12.04.2016 on the subject cited above. In these circulars, ROs/BOs were requested to send the details of outstanding TA/LTC/Adjustable Advances of officials which are more than 3 months old so as to recover the same from the salary of the concerned employees.
2. Heads of all ROs/BOs and DDA&F/ADA&F/SO (Accounts) may therefore, request all the officials against whom TA/LTC/Adjustable Advances are pending beyond the due date of settlement to submit the claims immediately. The claims so submitted by officials shall be settled by DD/AD/SO of the ROs/BOs expeditiously so that the advance(s) of more than 3 months old does not appear in the Schedule.
3. The above issue was also discussed in ROs/ BOs meeting held at HQ on 28.07.2016 and the minutes at Para No. 3.2 of the meeting may also be referred to in this regard.
4. It has been decided that the TA/LTC/Adjustable advances of more than 3 months old if appearing in the Schedule No. VIIA, VIII & IX annexed to the Monthly Trial Balance of ROs/BOs, then the same will be recovered from the salary of concerned officials for the month. It will be therefore, in the interest of the concerned officials and also in accordance with the Rules of above advances that the final claims of pending advances are submitted by the officials before due dates as per Rules. It shall be ensured by DD/AD/SO of RO/BO that in case the official had submitted the final claim by due dates complete in all respect, the same should be settled immediately. The Trial Balance of ROs/BOs must contain above schedules.

This issues with the approval of DDGF.

**Our Ref: Accts/3:1**

**Dated: 30.08.2016**

sd/-  
(Vinod Kumar)  
DAC

*Circulated to:*

- Heads of all ROs/BOs/CL/NITS
- Heads of all departments at Headquarters
- All officers & staff of BIS

*Copy for information to: PS to DG for DG's kind information*

*Copy to: All DDGRs*

All DDGs  
HITS: for placing on INTRANET



Subject: Self Declaration for LTC Claim

Date: 09/20/16 10:25 AM

To: alldepts-bis@ismgr.nic.in, ros-bis@ismgr.nic.in,  
bos-bis@ismgr.nic.in, labs-bis@ismgr.nic.in, hnits@bis.org.in,  
cl@bis.org.in

From: "Vinod Kumar" <dac@bis.gov.in>

Self declaration - ltc.docx (13kB)

Attention of Heads/DD(A&F)/AD(A&F)/SO(Accounts) of all ROs/BOs/ CL/NITS is drawn to para (d) of the O.M. No.31011/3/2014-Estt.(A-IV) dated 09.09.2016 of DOPT(copy enclosed). In order to comply with the requirement given in para(d) of this O.M., it has been decided that a self-declaration as per Annex 'A' enclosed may be obtained alongwith the final LTC claim form the official(s) claiming LTC before settlement of the claim.

This issues with approval of DDGF.

कुमार

विनोद

लेखा)

निदेशक(

Circulated to Heads of all Departments at HQ/ROs/BOs/CL/NITS/LABS and DD(A&F)/AD(A&F)/SO(Accounts) of all ROs/BOs/CL/NITS.

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Sobal

**SELF DECLARATION TO BE GIVEN WITH LTC CLAIM**

I certify that the air-fare claimed by me is in respect of the fare charged by the 'Airline' for air journey only and does not include any charges for any facility/undue benefit including boarding/lodging/local transport. I am aware that suppression of any information or furnishing wrong information will render me liable to disciplinary action.

(Signature)

Date \_\_\_\_\_

Name of the official \_\_\_\_\_

Designation \_\_\_\_\_

No. 31011/ 3/ 2014-Estt.(A-IV)  
Government of India  
Ministry of Personnel, Public Grievances and Pensions  
Department of Personnel and Training  
Establishment(A-IV) Desk

\*\*\*


North Block, New Delhi-110 001  
Dated: September 9, 2016

**OFFICE MEMORANDUM**

**Subject:- Central Civil Services (Leave Travel Concession) Rules, 1988 —  
Relaxation to travel by air to visit NER, J&K and A&N.**

The undersigned is directed to refer to this Department's O.M. of even no. dated 26.09.2014 on the subject noted above and to say that relaxation of CCS (LTC) Rules, 1988, to allow Government servants to travel by air to North East Region (NER), Jammu and Kashmir (J&K) and Andaman & Nicobar Islands (A&N) is extended for a further period of two years, w.e.f. 26<sup>th</sup> September, 2016 subject to the following conditions:

- (a) Travel by air to continue to be performed by Air India in Economy class at LTC-80 fare or less.
  - (b) For journey by air to Jammu & Kashmir, travel by any airline is allowed, however, the journey should be undertaken in Economy class at a fare less than or equal to LTC-80 fare of Air India.
  - (c) The condition that air tickets can be purchased either directly from the airlines (booking counters/website) or through authorized agents only viz., 'M/s Balmer Lawrie and Co. Ltd.', 'M/s Ashok Travels and Tours Ltd.' and 'IRCTC' (to the extent IRCTC is authorized as per DoPT's O.M. No. 31011/6/2002-Estt.(A) dated 02.12.2009), shall necessarily apply.
  - (d) Efforts should be made by the Government servants to book the air tickets at the cheapest fare possible. All the Ministries/ Departments are advised to bring it to the notice of all their employees that any misuse of LTC will be viewed seriously and the employees will be liable for appropriate action under the rules. In order to keep a check on any kind of misuse of LTC, Ministries/ Departments are advised to randomly get some of the air tickets submitted by the officials verified from the Airlines concerned with regard to the actual cost of air travel vis-a-vis the cost indicated on the air tickets submitted by the officials.
2. All other conditions prescribed in this Department's O.M. of even no. dated 26.09.2014 shall continue to apply.
3. In their application to the staff serving in the Indian Audit and Accounts Department, this order issues after consultation with the Comptroller and Auditor General of India.

  
(Mukesh Chaturvedi)  
Director(Establishment)  
Ph: 23093176

To  
The Secretaries of All Ministries/Departments of Government of India  
(As per the standard list)

Contd...

भारतीय मानक ब्यूरो  
लेखा विभाग मुख्यालय

संदर्भ : लेखा /3:5

दिनांक : 14 सितम्बर 2016

विषय : केन्द्रीय सिविल सेवा (अवकाश यात्रा रियायत) नियम 1988:पूर्वोत्तर क्षेत्र, जम्मू-कश्मीर और  
अंडमान एवं निकोबार का दौरा करने के लिए हवाई यात्रा करने की छूट

परिपत्र संख्या बीआईएस/मुख्यालय/लेखा/परिपत्र (10)/2016 दिनांकित 14 सितम्बर 2016 आवश्यक  
कार्यवाही हेतु संलग्न है ।

हस्ता/-.

(विनोद कुमार)

निदेशक(लेखा)

इंट्रानेट के माध्यम से भारतीय मानक ब्यूरो के सभी अधिकारीगण व कर्मचारीगण को  
परिचालित

**BUREAU OF INDIAN STANDARDS**  
**(ACCOUNTS DEPARTMENT:HQ)**

**Subject: Central Civil Services (Leave Travel Concession) Rules, 1988 –  
Relaxation to travel by air to visit NER, J&K and A&N**

The Ministry of Personnel, Public Grievances and Pensions, Department of Personnel and Training vide its Office Memorandum No. 31011/3/2014-Estt. (A.IV) dated 09.09.2016 has allowed Government servants to travel by air to North East Region(NER), Jammu and Kashmir(J&K) and Andaman & Nicobar Islands(A&N) under Central Civil Services (Leave Travel Concession) Rules, 1988 for a further period of two years w.e.f. 26.09.2016 subject to the conditions given in the O.M.

2. A copy of the above said Office Memorandum is attached for information of all concerned.

Sd/-  
(Vinod Kumar)  
Director (Accounts)

Encl: As above.

Ref: Accts/3:5  
Dated: 14.09.2016

**Circulated through BIS Intranet to all Officers & Staff of BIS**

No. 31011/ 3/ 2014-Estt.(A-IV)  
Government of India  
Ministry of Personnel, Public Grievances and Pensions  
Department of Personnel and Training  
Establishment(A-IV) Desk  
\*\*\*

North Block, New Delhi-110 001  
Dated: September 9, 2016

**OFFICE MEMORANDUM**

**Subject:- Central Civil Services (Leave Travel Concession) Rules, 1988 —  
Relaxation to travel by air to visit NER, J&K and A&N.**

The undersigned is directed to refer to this Department's O.M. of even no. dated 26.09.2014 on the subject noted above and to say that relaxation of CCS (LTC) Rules, 1988, to allow Government servants to travel by air to North East Region (NER), Jammu and Kashmir (J&K) and Andaman & Nicobar Islands (A&N) is extended for a further period of two years, w.e.f. 26<sup>th</sup> September, 2016 subject to the following conditions:

- (a) Travel by air to continue to be performed by Air India in Economy class at LTC-80 fare or less.
  - (b) For journey by air to Jammu & Kashmir, travel by any airline is allowed, however, the journey should be undertaken in Economy class at a fare less than or equal to LTC-80 fare of Air India.
  - (c) The condition that air tickets can be purchased either directly from the airlines (booking counters/website) or through authorized agents only viz., 'M/s Balmer Lawrie and Co. Ltd.', 'M/s Ashok Travels and Tours Ltd.' and 'IRCTC' (to the extent IRCTC is authorized as per DoPT's O.M. No. 31011/6/2002-Estt.(A) dated 02.12.2009), shall necessarily apply.
  - (d) Efforts should be made by the Government servants to book the air tickets at the cheapest fare possible. All the Ministries/ Departments are advised to bring it to the notice of all their employees that any misuse of LTC will be viewed seriously and the employees will be liable for appropriate action under the rules. In order to keep a check on any kind of misuse of LTC, Ministries/ Departments are advised to randomly get some of the air tickets submitted by the officials verified from the Airlines concerned with regard to the actual cost of air travel vis-a-vis the cost indicated on the air tickets submitted by the officials.
2. All other conditions prescribed in this Department's O.M. of even no. dated 26.09.2014 shall continue to apply.
3. In their application to the staff serving in the Indian Audit and Accounts Department, this order issues after consultation with the Comptroller and Auditor General of India.

  
(Mukesh Chaturvedi)  
Director(Establishment)  
Ph: 23093176

To  
The Secretaries of All Ministries/Departments of Government of India  
(As per the standard list)

Contd...

**Application Form for grant of LTC advance**

F1-10

1. Name of the Government servant
2. Designation
3. Date of entering the Central Government Service
4. Present pay +NPA+SI\
5. Whether permanent or temporary
6. Home town as recorded in the Service Book
7. Whether wife/husband is employed and if so whether entitled to LTC
8. Whether the concession is to be availed for visiting Home Town, and if so block for which LTC is to be availed
9. (a) If the concession is to visit "anywhere in India", the place to be visited.  
(b) Block for which to be availed
10. Single rail fare/bus fare from the headquarters to home town/place of visit by shortest route
11. Persons in respect of whom LTC is proposed to be availed:

Sl. No.	Name and age	Relationship

12. Amount of advance required ..... Rs.

I declare that the particulars furnished above are true and correct to the best of my knowledge. I undertake to produce the tickets for the outward journey within ten days of receipt of the advance.

In the event of cancellation of the journey or if I fail to produce the tickets within ten days of receipt of advance, I undertake to refund the entire advance in one lumpsum.

Date                      Signature

**CHECK LIST**

**(For use in Office)**

1. Particulars in Cols. 1 to 6 verified
2. Amount entitled for reimbursement
3. Advance admissible (90% of amount in 2)

Advance of Rs.....may be sanctioned.

D.A.

J.A.O./S.O.

GAR-14-C

Sub-Bill No.....

**LEAVE TRAVEL CONCESSION BILL**

For the Block of years.....to .....

[NOTE. - This bill should be prepared in duplicate-one for payment and the other as office copy.]

**PART A**

(To be filled in by the Government servant)

1. Name..... 2. Designation.....

3. Pay..... 4. Headquarters.....

5. Nature and period of leave sanctioned:

Nature of leave from .....From .....To.....

6. Particulars of members of family in respect of whom the Leave Travel Concession has been claimed:

Sl. No.	Name(s)	Age	Relationship with the Govt. servant



7. Details of journey (s) performed by Government servant and the members of his/her family.

Departure	Arrival	Distance in km	Mode of travel	Class of Accommodation used	No. of fares	Fares paid Rs.	Remarks

8. Amount of advance, if any, drawn

Rs.....

9. Particulars of journey (s) for which higher class of accommodation than the one to which the Government servant is entitled, was used (Sanction No. and date to be given):

Place		Mode of conveyance	Class to which entitled	Class by which actually traveled	No. of fares	Fares paid Rs.
From	To					

10. Particulars of journey(s) performed by road between places connected by rail:

Name of places		Class to which entitled	Rail fare Rs.
From	To		

**CERTIFIED THAT-**

1. The information as given above is true to the best of my knowledge and belief;

2. That my husband/wife is not employed in Government service/that my husband/wife is employed in Government service and the concession has not been availed of by him/her separately for himself/herself or for any of the family members for the concerned block of years.....to.....;

3. That my husband/wife for whom LTC is claimed by me is employed in.....(name of the Public Sector Undertaking/Corporation/Autonomous Body, etc.), which provides Leave Travel Concession facilities but he/she has not preferred and will not prefer, any claim in this behalf to his/her employer; and

4. That my husband/wife for whom LTC is claimed by me is not employed in any Public Sector Undertaking/Corporation/Autonomous Body. financed wholly or partly by the Central Government or a Local Body, which provides Leave Travel Concession facilities to its employees and their families.

**Date.....**

**Signature of Government servant**

## Proforma for self-certification by the Government employee

I Shri/Smt./Kr. \_\_\_\_\_ (Name of the Govt. servant) wish to confirm that I am availing \_\_\_\_\_ (Home Town/Any Place in India) LTC in respect of self/family member(s) for the block year \_\_\_\_\_ to visit \_\_\_\_\_ (Place of visit) during \_\_\_\_\_ (dates of journey). It is stated that I or the family member for whom I wish to avail LTC has/have not availed of the same before in the present block.

2. Particulars of members of family in respect of whom the Leave Travel Concession is being claimed are as under:

Sl. No.	Name(s)	Age	Relationship with the Govt. servant

3. It is certified that the above facts are true and any false statement shall make me liable for appropriate action under Rule 16 of CCS(LTC) Rules, 1988 and the relevant disciplinary rules.

\*N.B.: Government employee may share interesting insights and pictures, if any, of the destination visited while availing LTC on an appropriate forum.

Form No. \_\_\_\_\_

### BUREAU OF INDIAN STANDARDS

#### LTC Advance Ledger

Office: \_\_\_\_\_

Home Town \_\_\_\_\_

Employee No. \_\_\_\_\_

Pay \_\_\_\_\_

Name and Designation of the Employee \_\_\_\_\_

Date	Particulars	Debit	Credit	Balance



**CHAPTER 3**  
**MEDICAL BENEFITS AND CLAIMS**

Medical Benefit of employees & pensioners is regulated as per Regulation 17 of BIS (Terms & Conditions of Service of Employees), Regulation 2007.

**3.1. Eligibility & General Conditions:**

3.1.1 All employees/Pensioners are eligible for medical treatment in respect of himself and dependent family members.

- a. Employees/ Pensioners of BIS in Delhi/ NCR are covered under CGHS. The rates of CGHS Contribution is as per instructions issued by Govt. of India from time to time.
- b. Employees not covered under Central Govt. Health Scheme (CGHS) are entitled to medical benefits under Central Services (Medical Attendance) Rules, 1944.
- c. MMAR Scheme – As per BIS Regulation 17 (2) of BIS (Terms and Conditions of Service of Employees), Regulations, 2007, the employees not covered under the Central Government Health Scheme shall also be entitled to reimbursement of medical expenses including OPD charges if any, for treatment from registered medical practitioners or hospitals upto a monetary ceiling of two thousand rupees per annum.

3.1.2 The definition of family for reimbursement of medical claims shall include: employee's Husband/ Wife, Parents and Stepmother- A female employee has a choice to include either her parents or her parents-in-law (option exercised can be changed only once during service).

- a. Unmarried Son- Till he starts earning, or attains the age of 25 years, whichever is earlier.
- b. Daughter- Till she starts earning or gets married, whichever is earlier, irrespective of age-limit.
- c. Widowed daughters and dependent divorced/ separated daughters irrespective of age-limit. Sisters including unmarried/ divorced/ abandoned or separated from husband/ widowed sisters irrespective of age-limit. Minor brothers, Permanently disabled brothers (No age limit).

- 3.1.3 The Entitlement for medical treatment is as per instructions issued by Govt. of India from time to time.
- 3.1.4 Authorized Medical Attendants(AMA) under CSMA Rules may be appointed with the approval of DG:BIS/ Delegated Authorities for the areas which are not covered under CGHS (i.e. other than Delhi/NCR).
- 3.1.5 Official residing in CGHS area: If the residence of the official falls in the CGHS covered area, then the official is covered under CGHS. The CGHS subscription at the rate notified by the Govt. is required to be deducted from the salary of the officer irrespective of the fact that whether the official has CGHS card or not.
- 3.1.6 Transfer of an official from CGHS covered area to non-CGHS area: In this case the official is required to surrender his CGHS card at the time of reliving to the office as he is no longer a CGHS beneficiary. In case the officer left behind his family at the old station which is covered under CGHS and is posted at non-CGHS covered area, the entitlement of the family of the officer shall be as per CS(MA) Rules.
- 3.1.7 When both husband and wife are employed:
- a. The spouse employed in a State Government, Defence/Railways or Corporation/ Bodies financed partly/ wholly by the Central/ State Government, local bodies and private organization, which provides medical services, may choose either the facilities under the Central Government rules or facilities provided by the organization in which the spouse is employed.
  - b. Where both are Central Government servants, either of them may prefer claim for self and eligible members of their family, according to his/ her status.
- 3.1.8 Separate Medical files for each employee/Pensioner shall be maintained.
- 3.1.9 Ledger of each employee/Pensioner should be maintained for recording of payment made.
- 3.1.10 Advances paid should be monitored & adjusted at the earliest.
- 3.1.11 Approval granted by the Delegated Authority shall be absolute and unconditional.

3.1.12 The medical reimbursement claim shall be preferred in the prescribed form.

**3.2 Processing of Medical Claims:** The various circumstances on the which the medical claims are to be processed are as under:

3.2.1 As per Ministry of Health & Family Welfare, Department of Health & Family Welfare's Office Memorandum No. Z15025/105/2017/DIR/CGHS/EHS dated 09.11.2017, CGHS beneficiaries are allowed to undergo treatment at private hospitals empanelled under CGHS of specific treatment procedures listed under CGHS rate list are advised by a Specialist in a Central Govt./State Govt. Hospital or a CGHS Medical Officer without any requirement of any other referral (permission) letter. Therefore, prior approval from the office is not required.

3.2.2 **Ex-post facto approval for the treatment taken in emergency from private/recognized hospital.** The following information may be placed on record while taking the approval of the competent authority:

- Name of the Employee/Pensioner
- Designation of the Employee
- Employee No./PPO No.
- Basic Salary/pension drawn
- Name of Patient
- Relationship with employee/pensioner :
- Actual Residential address
- Place of illness
- Place of treatment taken/tests done : (Name of the Hospital)
- Distance of nearest govt. Hospital from : the place of illness
- Distance of recognized/private hospital : From place of illness
- Reasons for preferring private/ : Recognised private hospital
- Diagnosis procedure given by the hospital
- Expenditure incurred on the Treatment
- Whether Emergency Certificate enclosed
- Whether discharged summary is enclosed



In emergency cases of severe illness/accident, employee & dependent family members both under CGHS as well as CSMA Rules, may be admitted in the nearest private hospital (including private nursing home/private clinic) if there is no Govt. hospital nearer than that. DG:BIS/Delegated Authorities have powers to accord post facto approval for the treatment. The reimbursement of the expenses incurred for the above mentioned treatment will be made as per package rate/rate as admissible under the CGHS/CSMA Rules (Please refer Appendix VIII of Medical Attendant Rules relating to "Reimbursement in relaxation of rules in Emergent Cases").

**3.2.3 The following shall be ensured before processing Medical claims:**

- The application form filled in properly.
- Copy of CGHS card & pay slip is enclosed.
- The essentiality certificate, wherever required, is filled properly
- Emergency Certificate in case of indoor treatment is enclosed.
- Discharge Summary in case of indoor treatment is enclosed.
- The treatment has been completed within ten days (in case of AMA)
- Sanction of Competent Authority is enclosed.
- The claim is submitted within 6 months from the last date of treatment
- The pathological test X-Ray etc. have been undertaken in Govt. Hospital/recognized laboratory
- The medicines are purchased as per prescription /or got issued from CGHS dispensary.
- The total amount given in essentiality certificate tally with the cash memo(s)
- The detailed hospital bills and other bills are enclosed in original and verified by the doctor.

- The claim is as per package rate of CGHS/CSMA.
- In case the claim is not as per package rate, the same is to be restricted as per CGHS/CSMA Rate
- That the Implant used are as per doctor's advice and proof of purchase is enclosed.

### **3.3. Payment of Advance:**

3.3.1 The advance for medical treatment is admissible for meeting out expenses for In-patient treatment in a hospital, TB/Cancer/Chronic active Hepatitis treatment at consulting room of MO/residence of employee/OPD Purchase/replacement repair and adjustment of admissible artificial appliances. Advance upto 90% of the package deal is admissible for major illness.

### **3.4. Important points which shall be kept in mind while taking treatment under CS(MA) Rules**

- i. The Place of illness will determine who the AMA is.
- ii. The AMA should be consulted first and proceed according to his advice.
- iii. It should be ensured that only the reimbursable medicines are purchased from the approved pharmacy in case of treatment under Ayurvedic, Siddha and Unani systems.
- iv. The claim should be supported with all the prescribed certificates.
- v. It should be ensured that cash vouchers are correct and countersigned by the AMA
- vi. It should be ensured that the Essentiality Certificate given by the AMA is correctly filled in.
- vii. It should be ensured that the AMA's designation, qualification and Registration Number are correctly given.
- viii. If the official go to a hospital for treatment as in patient either for himself or for his family member, he should inform his pay to the Medical officer-in-charge so that accommodation is allotted according to the entitlement of the official.

- ix. Once an official is admitted as in-patient, the rules and procedure of the hospital should be followed. Rules may vary from hospital to hospital.
- x. Before leaving the hospital after treatment, the official should get the hospital bills, receipts, discharge summary, vouchers etc., duly signed or countersigned by the AMA or by the Medical officer-in-charge of the hospital, as the case may be, for preferring his medical claim.
- xi. The official need not consult the AMA for getting in-patient treatment from a hospital where the official is normally entitled for the treatment. Female members may, however, be admitted in any recognized women's hospital.
- xii. It should be ensured that the claim is preferred within 6 months of completion of treatment.
- xiii. **Treatment taken from AMA under CS(MA):** The following points shall be checked while processing medical reimbursement claim for the treatment taken from AMA under CS(MA) scheme :
  - The AMA shall be appointed by the Delegated Authorities as stipulated in DGO/445 dated 13.6.2016.
  - The treatment at the consulting room of AMA is limited to ten days with a maximum of four consultations and normally ten injections. The number of injections may go up to fifteen depending on patient's ailment.
  - Cases of medical treatment requiring hospitalization have to be referred to Government/recognized hospital.
  - If hospitalization is not considered necessary, but treatment is expected to be prolonged requiring more than four consultants, the patient should be referred to out-patient department of Government/recognized hospital.
  - Separate claim is to be preferred for each spell of illness or an entirely new disease.
  - To justify a claim for a second time, for the recurrence of the same disease, there should be a reasonable gap between

the closing of the first spell and the recurrence of the second spell.

- When a patient consults the same AMA in regard to the super imposition of another disease during the course of treatment of one disease, it is regarded as a fresh consultation and charged for at full rates.
- Every consultation after the first for the same illness of the same patient with the same AMA is treated as subsequent consultation and charged for at the prescribed lower rates.
- Consultation on the tenth day of treatment is permissible, if no medicine is prescribed on that consultation.
- Purchase of Allopathic medicines and drugs can be made from any chemist/druggist licensed under the Drugs and Cosmetics Act and rules framed thereunder.

### **3.5 Medical Insurance Policy:**

3.5.1 Government servants who have subscribed to Medical Insurance Policies can claim reimbursement from both Insurance Company and department subject to condition that the reimbursement should not exceed the total expenditure on the treatment.

### **3.6 Appendix**

#### **3.6.1 Checklist**

- As per CGHS or CSMA or MMAR
- OPD or IPD claims
- Referral case or other treatment
- Permission of Delegated Authority
- Restriction of the claim as per CGHS/CSMA or AIIMS Rates
- Medical Advance as per Rule.
- Reimbursement of claim & Deduction of Tax at Source (TDS)  
(in case reimbursement to Hospital)

### 3.6.2 Process Flow Chart of Settlement of Medical Claims & Time Norms

Process Flow	Time Norms
Submission of Medical Claims by the Officials	Within six months from last date of treatment
Scrutiny of Claims as per Rules & Regulations	For OPD claim within 5 working days For IPD claim within 15 working days
Processing of claims, preparation of BPV/JV & entry in ledgers	Within next 1 working day
Remittance of amount of the claim in the Bank Account of the employee	Within next 1 working day

### 3.6.3 Relevant Circulars (Copies appended)

- CGHS Circular dated 09.11.2017
- BIS/DGO/445/2016 dated 13.06.2016 issued by Establishment Department regarding appointment of AMA
- Accts/2:67 dated 06.01.2014

### 3.6.4 Books & Website to be referred to

- (i) Medical Attendance Rules.
- (ii) Compendium of Orders under Central Govt. Health Scheme
- (iii) List of Medicine (Admissible & Inadmissible)
- (iv) Hand Book
- (v) Website of Ministry of Health & Family Welfare ([www.mohfw.nic.in](http://www.mohfw.nic.in))

### 3.6.5 Relevant Forms (Copies appended)

- (i) FI 9 Claim for reimbursement of Medical Expenses-employees & Pensioners
- (ii) Claim for reimbursement of Medical Expenses(MMAR)
- (iii) Certificate B in case of indoor treatment under CSMA
- (iv) FI 15 Form for calculation and approval in Accounts Section for reimbursement of medical expenses
- (v) Medical Advance Register

<b>भारतीय मानक ब्यूरो</b> <b>BUREAU OF INDIAN STANDARDS</b>		<b>चिकित्सा परिचार उपचार के संबंध में किए गये व्यय के भुगतान के लिए आवेदन प्रपत्र</b> <b>FORM FOR CLAIMING REFUND OF MEDICAL EXPENSES INCURRED IN CONNECTION WITH MEDICAL ATTENDANCE</b>		<b>FI</b>	<b>9</b>
विभाग/अनुभाग Dept./Section			दिनांक Date		
केन्द्रीय सरकार के कर्मचारियों और उनके परिवारों के चिकित्सा परिचार उपचार के संबंध में किए गये व्यय के भुगतान के लिए आवेदन प्रपत्र (नोट : प्रत्येक रोगी के लिए अलग प्रपत्र का प्रयोग करें) Form of application for claiming refund of medical expenses incurred in connection with medical attendance and/or treatment of Central Government Servants or their families (Note : Every patient should fill in separate form)					
<b>प्राधिकृत चिकित्सा परिचारक द्वारा चिकित्सा उपचार हेतु/अस्पताल में उपचार हेतु*</b> <b>For Medical Attendance by Authorised Medical Attendant/For Treatment in a Hospital*</b>					
1.	सरकारी कर्मचारी का नाम और पदनाम Name and designation of Government servant				
(i)	विवाहित या अविवाहित/whether married or unmarried				
(ii)	यदि विवाहित है, स्थान जहाँ पत्नी/पति कार्यरत है if married, the place where wife/husband is employed				
2.	कार्यालय का नाम Office in which employed				
3.	मूल नियमों में दी गई परिभाषा के अनुसार वेतन तथा अन्य प्राप्तियाँ पृथक-पृथक दिखाएं/Pay of the Government servant as defined in the Fundamental Rules, and any other emoluments which should be shown separately				
4.	कार्य स्थान /Place of duty				
5.	वास्तविक निवास पता / Actual residential address				
6.	रोगी का नाम तथा कर्मचारी से उनका संबंध (बच्चों की स्थिति में उनकी आयु भी लिखें) Name of the patient and his/her relationship to the Government servant (In the case of Children state age also)				
7.	स्थान जहाँ रोगी बीमार हुआ/Place at which the patient fell ill				
8.	मांगी गई राशि का विवरण/ Details of the amount claimed				
<b>I अस्पताल उपचार /Hospital Treatment</b>					
अस्पताल अथवा डिस्पेंसरी का नाम /Name of the hospital/dispensary					
अस्पताल उपचार के व्यय का अलग-अलग विवरण दें /Charges for hospital treatment, indicating separately the charges for –					
(i)	आवास/Accommodation: (यह बताएँ कि क्या आवास सरकारी कर्मचारी के स्तर या/अथवा वेतन के अनुसार था और उस स्थिति में जहाँ आवास सरकारी कर्मचारी के स्तर से अधिक हो, तो यह प्रमाण पत्र संलग्न करना होगा कि वह आवास जो उनके अधिकार के दायरे में हो उपलब्ध नहीं था।/State whether it was according to the status or pay of the Government servant and in cases where the accommodation is higher than the status of the Government servant, a certification should be attached to the effect that the accommodation to which he was entitled was not available.)				

	(ii) खुराक / Diet
	(iii) शल्य चिकित्सा या चिकित्सा उपचार / Surgical operation or medical treatment or confinement
	(iv) रोग निदान, रोगाण्विक, एक्स-रे तथा ऐसे ही अन्य परीक्षणों के विवरण : Pathological, bacteriological, radiological or other similar tests, indicating -
	क) अस्पताल या प्रयोगशाला का नाम जहाँ परीक्षण किये गए a) the name of the hospital or laboratory at which undertaken, and
	ख) क्या परीक्षण अधिकृत चिकित्सा अधिकारी के परामर्श पर किये गए थे ? यदि हाँ, तो इस संबंध में प्रमाण पत्र संलग्न करें b) whether undertaken on the advice of the medical officer in charge of the case at the hospital. If so, a certificate to that effect should be attached
	(v) दवाइयों / Medicines
	(vi) बाजार से खरीदी गई दवाइयों की कीमत (दवाइयों की सूची नकदी मीमो तथा अनिवार्यता प्रमाण पत्र लगाएँ)/ Special medicines (Cash memos and the essentiality certificates should be attached)
	(vii) साधारण नर्सिंग / Ordinary nursing
	(viii) विशेष नर्सिंग (जैसा कि नर्सों को विशेष तौर से रोगी की सेवा में लगाया हो) यह बताएँ कि क्या वे इस रोग के प्रभारी चिकित्सा अधिकारी के परामर्श पर नियुक्त किए गए हैं अन्यथा कर्मचारी या रोगी की प्रार्थना पर? पहले के संदर्भ में, प्रभारी चिकित्सा अधिकारी द्वारा जारी एवं अस्पताल के चिकित्सा अधीक्षक द्वारा हस्ताक्षरित प्रमाण पत्र संलग्न करना होगा। special nursing, i.e., nurses, specially engaged for the patient. State whether they are employed on the advice of the medical officer in charge of the case at the hospital or at the request of the Government servant or patient. In the former case a certificate from the medical officer in charge of the case and countersigned by the Medical Superintendent of the hospital should be attached.
	(ix) एंबुलेंस फीस / Ambulance charges (आने-जाने का जो सफ़र तय किया हो बताएँ/state the journey - to and fro - undertaken)
	(x) कोई अन्य व्यय (जैसा कि रोशनी, पंखा, हीटर, वातानुकूलन, इत्यादि) यदि उपरोक्त सेवाएँ सभी रोगियों को दी जाने वाली सेवाएँ हो और यह रोगी की इच्छा पर निर्भर न करता हो तो यह भी बताएँ। Any other charges, e.g., charges for electric light, fan, heater, air-conditioning, etc. State also whether the facilities referred to are a part of the facilities normally provided to all patients and no choice was left to the patient.
टिप्पणी १: यदि उपचार सरकारी कर्मचारी के निवास पर CS(MA) अधिनियम १९४४ के नियम ७ के अंतर्गत प्राप्त हुआ हो, तो उस उपचार का विवरण दें और इन नियमों के अनुसार प्राधिकृत चिकित्सा परिचारक से एक प्रमाण पत्र संलग्न करें। <b>Note 1.</b> - If the treatment was received by the Government servant at his residence under Rule 7 of the C.S.(M.A.) Rules, 1944, give particulars of such treatment and attach a certificate from the authorised medical attendant as required by these rules.	
टिप्पणी २: यदि उपचार सरकारी अस्पताल की अपेक्षा किसी अन्य अस्पताल में मिला हो, आवश्यक विवरण दें और 'नजदीकी सरकारी अस्पताल में वांछित उपचार का प्रावधान नहीं है' ऐसा प्राधिकृत चिकित्सा परिचारक से प्रमाण पत्र प्रदान करें। <b>Note 2.</b> - If the treatment was received at a hospital other than a Government hospital, necessary details and the certificate of the authorised medical attendant that the requisite treatment was not available in any nearest Government hospital should be furnished.	

<b>II. विशेषज्ञ का परामर्श / Consultation with Specialist</b>		
प्राधिकृत चिकित्सा परिचारक को छोड़कर किसी विशेषज्ञ अथवा चिकित्सा अधिकारी को दी गई फीस, निम्नलिखित विवरण दें: / Fees paid to a Specialist or a Medical Officer other than the authorised medical attendant, indicating		
(क) जिस चिकित्सा अधिकारी से परामर्श किया गया उनका नाम और पदनाम तथा संबंध अस्पताल अथवा डिस्पेंसरी का नाम/Name and designation of the Specialist or Medical Officer consulted and hospital to which attached		
(ख) कितनी बार परामर्श किया तथा उनकी तिथियां और प्रत्येक परामर्श के लिए दी गई फीस / the number and dates of consultations and the fees charged for each consultation		
(ग) क्या परामर्श अस्पताल में या परामर्श केन्द्र पर या रोगी के निवास स्थान पर किया गया/whether consultation was had at the hospital, at the consulting room of the Specialist or Medical Officer, or at the residence of the patient, and		
घ) क्या विशेषज्ञ या चिकित्सा अधिकारी से प्राधिकृत चिकित्सा परिचारक की सलाह पर गया था और राज्य के मुख्य प्रशासनिक चिकित्सा अधिकारी की अनुमति प्राप्त कर ली गई थी। यदि हां, तो इस संबंध में प्रमाण पत्र लगायें/whether the Specialist or Medical Officer was consulted on the advice of the authorised medical attendant and the prior approval of the Chief Administrative Medical Officer of the State was obtained. If so, a certificate to that effect should be attached. :		
9.	मांगी गई कुल राशि / Total amount claimed	रु./ Rs
10.	लिया गया न्यूनतम अग्रिम / Less advance taken on	रु./ Rs
11.	मांगी गई कुल निवल राशि /Net amount claimed	रु./ Rs
12.	संलग्न प्रलेखों की सूची/ List of enclosures	
<b>कर्मचारी द्वारा की जाने वाली घोषणा/DECLARATION TO BE SIGNED BY THE EMPLOYEE</b>		
मैं प्रमाणित करता हूँ कि/I hereby declare that		
(१) इस आवेदन में प्रत्येक कथन मेरी सर्वोत्तम जानकारी और विश्वास के अनुसार सही है और जिस व्यक्ति के लिए चिकित्सा खर्च किया गया है वह मुझ पर पूर्णतया निर्भर है। (1) the statements in the application are true to the best of my knowledge and belief and that the person for whom medical expenses were incurred is wholly dependent upon me.		
(२) मेरे निवास स्थान से २ किलो मीटर के घेरे में दवाइयां/औषधियां बेचने वाली कोई सरकारी उचित दर दुकान/सहकारी उपभोक्ता भंडार/औषध भंडार नहीं है अथवा केंद्रीय या राज्य सरकार का स्थानीय निकाय अथवा सहकारी समिति अधिनियम के अधीन मान्यता प्राप्त किसी अन्य संगठन द्वारा कोई औषध डिपो नहीं खोला गया है। (2) that there are no Govt. fair price shop/cooperative consumer store/medical centre selling medicines/drugs or Central/State Govt. sponsored local outlet or any organization running medicine depot recognized under the Cooperative Societies Act in the radius of 2 kilometers from my place of stay.		
लेखा विभाग को प्रस्तुत Submitted to Accounts Dept.	कर्मचारी के हस्ताक्षर /Signature of the employee	
*जो लागू न हो काट दें/Strike out whichever is not applicable		



**BUREAU OF INDIAN STANDARDS**  
**Accounts Department(Bills & Claims-I)**

NEW DELHI

Sub: Reimbursement of Medical Claims under MMAR for the year \_\_\_\_\_

The claims relating to medical reimbursement of Shri/Smt./Km. \_\_\_\_\_ has been examined and found correct. The necessary details of concerned employee and previous approved claims in the current financial year is as under:

- |   |   |            |
|---|---|------------|
| 1. Ledger Folio                                     | : |            |
| 2. Marital status                                   | : |            |
| 3. Maximum Limit to be paid                         | : | Rs. 2000/- |
| 4. Previously claimed                               | : |            |
| 5. Noting in respect of Current reimbursement claim | : |            |

SO(Accounts) may please give approval for the current claim of the above said employee.

Dealing Assistant

ADA&F

**CERTIFICATE-B**

*(To be completed in the case of patients who are admitted to hospital for treatment)*

Certificate granted to Mrs./Mr./Miss ..... wife/son/daughter  
of ..... employed in the .....

**PART-A**

*(To be signed by the medical officer-in-charge of the ..... case of the hospital.)*

I, Dr. .... hereby certify :-

- (a) that the patient was admitted to hospital on the advice of .....  
*(name of the medical officer)* on my advice.
- (b) that the patient has been under treatment at .....  
*(name of the Hospital/Nursing Home)* and that the under mentioned medicines prescribed by me  
in this connection were essential for the recovery/prevention of serious deterioration in  
the condition of the patient. The medicines are not stocked in the .....  
*(name of the hospital)* for supply to private patients and do not include proprietary  
preparations for which cheaper substances of equal therapeutic value are available nor  
preparations which are primarily foods, toilets or disinfectants;

<b>S.No</b>	<b>Name of the Medicines</b>	<b>Price</b>
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		

- (c) that the injections administered were/were not for immunizing or prophylactic purposes.
- (d) that the patient is/was suffering from ..... and is/was under  
treatment from ..... To .....
- (e) that the X-ray, laboratory tests, etc., for which an expenditure of Rs..... was  
incurred were necessary and were under taken on my advice at .....  
*(name of hospital or laboratory);*
- (f) that I called on Dr..... for specialist consultation and that the  
necessary approval of the ..... *(Name of the Chief  
Administrative Medical Officer of the State)* as required under the rules, was obtained.

**Signature and Designation of the  
Medical Officer in-charge of the  
case at the Hospital**

**PART B**

I certify that the patient has been under treatment at the ..... hospital and that the service of the special nurses for which an expenditure of Rs..... was incurred, vide bills and receipts attached, were essential for the recovery/prevention of serious deterioration in the condition of the patient.

**Signature of the Medical  
Officer-in-Charge  
of the case at the hospital**

**COUNTERSIGNED**

**Medical Superintendent**

..... **Hospital**

\* I certify that the patient has been under treatment at .....  
(name of the hospital) hospital and that the facilities provided were the minimum which were essential for the patient's treatment.

**Place** .....

**Medical Superintendent**

**Date** .....

..... **Hospital**

**NOTE:** Certificates not applicable should be struck off. Certificate (d) is compulsory and must be filled in by the Medical Officer in all cases.

*\* The 'minimum of facilities certificate' may be signed either by the Medical Superintendent of the Hospital concerned or another Gazetted Medical Officer who has been authorized in this behalf by the Medical Superintendent.*

<b>भारतीय मानक ब्यूरो</b> <b>BUREAU OF INDIAN STANDARDS</b>		<b>चिकित्सा पर हुए खर्च की वापसी की मांग</b> <b>CLAIM FOR REIMBURSEMENT OF MEDICAL EXPENSES</b>		<b>FI</b>	<b>15</b>
संदर्भ/Reference Accts/2:67	केवल लेखा विभाग में उपयोग हेतु <b>Only for use in Accounts Department</b>		दिनांक Date		
निम्न कर्मी/पेंशन-भोगी ने चिकित्सा पर हुए खर्च की वापसी की मांग की है। मांग की जांच कर ली गई है व ठीक पाया गया। The following employee/pensioner has claimed for medical expenses. The claim has been checked and found in order					
शीर्षक Title श्री/श्रीमती/कुमारी Shri/Smt./Kum.	नाम Name		कर्मी/पी. पी. ओ. सं. Employee/PPO No.		
वर्ष की मांग Claim for the year	मतव्य Purpose <input type="checkbox"/> CGHS/CSMAA-MMAR-AMA के तहत कर्मियों के लिए Employees under CGHS/CSMAA-MMAR-AMA <input type="checkbox"/> पेंशन-भोगी/परिवारिक पेंशन के लिए Pensioner/Family Pension		मांगी गई राशी Amount claimed रु. Rs.		
खाता पृष्ठ सं Ledger folio no.	भुगतान हेतु सिफारिश Recommendation for payment				
उप निदेशक (प्र. व वित्त)/प्रमुख (वित्त) कृपया आवेदक के रु. _____ की चिकित्सा खर्च की वापसी का अनुमोदन दें। DDA&F/Head (Finance) may please accord sanction for Rs. _____ for the reimbursement of medical claim to the applicant					
तैयार किया Prepared by	अनु. अधिकारी (बी व सी-१) Section Officer (B&C-I)				
टिप्पणियाँ Notings	सहायक/उप निदेशक (प्र. व वित्त) AD/DD (A&F)				
	निदेशक (वित्त) Director (Finance)				
	अनु. अधिकारी (बी व सी-१) Section Officer (B&C-I)				

Form No. \_\_\_\_\_

**BUREAU OF INDIAN STANDARDS**

**Medical Reimbursement Claims**

Name: \_\_\_\_\_

Employee No. \_\_\_\_\_

Designation \_\_\_\_\_

Address \_\_\_\_\_

Sl. No	Date of Claim	Name of Patient with relationship	Nature of illness	Duration of illness	Amount reimbursed	Date and initial of SO	Remarks



Z 15025/105/2017/DIR/CGHS/EHS  
Government of India  
Ministry of Health & Family Welfare  
Department of Health & Family Welfare  
EHS Section  
\*\*\*

Nirman Bhawan, New Delhi  
Dated the 9<sup>th</sup> November, 2017

OFFICE MEMORANDUM

**Sub: Simplification of procedure for treatment at private hospitals empanelled under CGHS/CS (MA) Rules, 1944**

With reference to the above mentioned subject the undersigned is directed to state that this Ministry has been receiving representations for simplification of procedure for undergoing treatment at private hospitals empanelled under CGHS. The matter has been examined and it has now been decided that CGHS beneficiaries are allowed to undergo treatment at private hospitals empanelled under CGHS of specific treatment procedures listed under CGHS rate list are advised by a Specialist in a CGHS Government / State Govt. Specialist hospital or a CGHS Medical Officer without any requirement of any other referral (permission) letter.

2. Private empanelled hospitals shall perform the treatment on cashless basis in respect of pensioners, ex-MPs, Freedom Fighters, Regular employees (both CGHS and CS (MA) beneficiaries) of this Ministry & other categories of CGHS beneficiaries, who are presently eligible for credit facility and shall enclose the prescription issued by Government Specialist or a CGHS Medical Officer, in original (or a self-attested photocopy) along with the hospital bill submitted to the competent authorities.
3. Serving government employees shall enclose the prescription issued by a Government Specialist or a CGHS Medical Officer in original (or a self-attested photocopy), while submitting the medical claim to the concerned Ministry /department/office for reimbursement.
4. CGHS Medical Officer / Government Specialist shall not refer the beneficiaries to any particular empanelled hospital by name but, shall **specify the treatment procedure** and mention '**referred to any CGHS empanelled centre**'.
5. These orders are applicable only in respect of treatment procedures for which CGHS rates are available.
6. This issue with the concurrence of IFD vide FTS No. 3130849, dated 09.11.2017.

[Sunil Kumar Gupta]  
Under Secretary to Government of India  
Tel- 011-2306 1986

To:

- 1 All Ministries / Departments, Government of India
- 2 Director, CGHS, Nirman Bhawan, New Delhi

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

**OFFICE ORDER**

Subject: **Appointment of Authorized Medical Attendants (AMAs) under CSMA Rules and delegation of powers for appointment of AMAs**

Under BIS (Terms & Conditions of Service of Employees) Regulations, 2007, BIS employees and Pensioners/Family Pensioners are entitled to medical benefits under Central Civil Services (Medical Attendance) Rules, 1944 (CSMA Rules), as given below:

- i) **As per Regulation 17 (2) (a):** BIS employees, who are not covered under CGHS; and
- ii) **As per Regulation 17 (3):** Pensioners/Family Pensioners of BIS  
*(Note: The BIS Pensioners/Family Pensioners, who are residing in Delhi and NCR, are now extended CGHS facilities. Therefore, they are entitled to avail medical facilities under CGHS only).*

2. In this connection, the following is brought to the notice of all the concerned:

- i) Under CSMA Rules, the beneficiaries may avail medical attendance from the Authorized Medical Attendants (AMAs) also;
- ii) CSMA Rules inter-alia contemplate following three categories of AMAs:
  - a) Medical Officers under the employ of the Central Govt;
  - b) Medical Officers in the employ of the State Govt or UTs; and
  - c) Medical Officers who are not employees of the Central Govt.
- iii) As per para (ii) (c) above, a Private Medical Practitioner may also be an AMA, to be appointed by the HODs in relation to the persons under their employ;
- iv) The Private Medical Practitioner means a Registered Medical Practitioner (RMP) qualified in the modern system of medicine holding a qualification recognized under the Indian Medical Council Act, 1956; and
- v) The services of the Private Medical Practitioner may be obtained as AMA because of the remoteness of the area in which the patient lives or where adequate number of doctors in the employ of the Central Govt. or the concerned State Government or UT Admn. is not available.

3. HODs may appoint private RMP as an AMA in respect of their employees, as under:

- i) From among the panel of AMAs appointed by the Chairman, Central Govt. Employees Coordinating Committee (CGEWCC) wherever set up by GOI, Min. of Health & Family Welfare; and
- ii) Any private registered medical practitioner (RMP), wherever the CGEWCC is not functioning. Such Private Medical Practitioner(s) may be appointed as AMA after obtaining their willingness and with the stipulation that they will follow strictly the rules and orders issued for them under the CSMA Rules which inter-alia would include Appointment & Condition, Instructions to Doctors (appointed as AMAs), verification of antecedents, Choice of AMA by the Govt. servant, etc.

**NOTE:** CGEWCC is functioning in maximum State-capital cities where BIS offices exist except Delhi & Patna. Besides, CGEWCC is also not functioning in certain cities where BIS offices exist such as Ghaziabad, Mohali, Parwanoo, Jamshedpur, Raipur, Durgapur and Rajkot

4. In view to resolve the difficulties being faced by the BIS employees / Pensioners / Family Pensioners, in availing medical attendance, the following has been decided:

- i) BIS employees; Pensioners; and Family Pensioners, who are entitled to availing medical facilities under CSMA Rules, may avail the facility of appointing one private RMP of their choice as AMA for availing medical attendance for themselves and their family members. The AMA shall be **either** from the panel made by CGEWCC, wherever it exists **or** any private RMP, where the CGEWCC is not functioning (See Note under para 3 above);
- ii) Henceforth, the powers have been delegated to the following authorities to appoint the AMAs in respect of BIS employees/pensioners/family pensioners:

**A) In respect of BIS employees:**

Sl. No.	Category of Officers/Employees	Authority to which powers delegated
i)	All the DDGs posted at HQ/NITS/ ROs/Labs	ADG <b>or</b> as may be decided by the Competent Authority
ii)	All the employees posted at BISHQ/NITS: (upto the level of Director / Sc. F)	DDGA
iii)	All the employees posted in BIS ROs/ RO Labs and in respect of Heads of BOs & Heads of Labs, under that region	DDGR concerned
iv)	All the employees posted in BIS BOs/ Sub-BOs / BO-Labs / Central Lab.	HOD of the concerned BOs/ Sub-BOs / BO-Labs / Central Lab

**B) In respect of BIS Pensioners/Family Pensioners:**

Sl. No.	Category of Pensioners/Family Pensioners	Authority to which powers delegated
i)	The Pensioners/Family Pensioners, residing in Delhi/NCR areas, <b>not covered under CGHS</b>	DDGF
ii)	All the Pensioners/Family Pensioners, residing in the areas covered under any BIS Regional Office / Regional Office (Lab)	DDGR Concerned
iii)	All the Pensioners/Family Pensioners, residing in the areas covered under any BIS Branch/Sub-Branch Office / Branch Office (Lab)	Head of the concerned BO/Sub-BOs

- iii) The concerned beneficiaries will have to apply to the following authorities, for appointing AMA:

**A) Concerned BIS employees:**

- a) **Establishment Department:** Group A Officers (other than scientific cadre) & all the Group B, C & D employees posted at BIS HQ / NITS;
- b) **HRD Department -** Scientific Officers posted at BISHQ, New Delhi/NITS and all the DDGs;
- c) **DD (A&F) or AD (A&F)** posted in DDG (R)'s Sectt. – Officers & staff posted in that regional office and Heads of BOs & Heads of Labs, under that region; and
- d) **Heads of BOs/ Sub-BOs / Labs -** Officers & staff posted in the concerned BO/ Sub-BO / BO-Lab/ Central Lab.



**B) All the concerned BIS Pensioners/Family Pensioners:**

- i) **DF, Finance Deptt. at BISHQ:** The Pensioners / Family Pensioners residing in Delhi / NCR areas, who are not covered under CGHS, if any;
- ii) **DD (A&F) or AD (A&F) posted in DDG(R)'s Sectt.:** The Pensioners / Family Pensioners residing in the areas covered under that Region; and
- iii) **Head of Branch/Sub-Branch Office:** The Pensioners / Family Pensioners residing in the areas covered under that Branch/Sub-Branch.

5. All the such authorities are required to exercise the delegated powers by strictly adhering to the general guidelines laid down in CSMA Rules to appoint private RMPs as AMAs, from among the list of the AMAs appointed by CGEWCC only or any private RMP wherever the CGEWCC is not existing, on the request of the concerned employee/pensioner/family pensioner;

6. All the related formalities such as obtaining willingness of the RMP of the choice; verification of antecedents of the RMP; etc. shall have to be pursued by the concerned officer / employee/Pensioner/Family Pensioner, himself; and

7. Finally, the Certificate of appointment of AMAs shall be issued by the concerned authority in the Format given in the enclosed **Annexure** and proper records maintained thereof. The name of dependent beneficiaries shall be included in the certificate after obtaining "Undertaking of Dependency" from the concerned employee/pensioner/family pensioner. The authorities shall also apply a round seal on the photograph of each beneficiary mentioned in the Certificate. The specimen of the round seal is given below;



← Dia : One inch

5. This issues with the approval of DG-BIS.

Sd/-  
(N. Ravi Shankar)  
Director (Establishment)

Enclosed: Annexure

Our Ref: Estt. I/29:2/2/2015

Circulated: For information of all the BIS Officers / Employees / Pensioners / Family Pensioners through BIS Intranet and BIS Website

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**ANNEXURE**

(to be issued on letter head of BIS)

Our Ref.:.....

Dated: .....

With reference to his/her application dated .....  
Shri/Smt. ...., (.....designation) Employee/PPO No. .... is informed  
that the following Private Registered Medical Practitioner has been appointed by the Competent Authority  
as AMA for availing medical attendance in respect of himself/herself and his/her dependent family members  
during the year .....; as per the given details:

I – DETAILS OF THE AMA(S) APPOINTED			
Sl. No.	Name & Regn. No. of the Doctor	Address of the AMA	
1.			
II - SERVICE DETAILS OF THE EMPLOYEE/PENSIONER			
1.	Details of last pay / pension drawn and Ward Entitlement (whether General / Semi Pvt. / Private)	Pay in Pay Band : PB-2/ Rs.	
		Grade Pay : Rs.	
		Total basic pay : Rs.	
		Pension drawn : Rs.	
	Ward Entitlement :		
2.	Present residential address (Non-CGHS)		
III - FAMILY DETAILS OF THE EMPLOYEE/PENSIONER/FAMILY PENSIONER			
Sl. No.	Name employee/pensioner/family pensioner & dependent family members	Date of birth	Relationship with the employee/pensioner/family pensioner
1.			Self
2.			
3.			
4.			
5.			
6.			

AFFIX STAMP-SIZE PHOTOGRAPH OF FAMILY MEMBERS IN THE GIVEN BOXES AS PER SL. NO. OF THEIR NAME(S) IN THE FAMILY DETAILS

PHOTOGRAPH (self)	PHOTOGRAPH (dependent family member)	PHOTOGRAPH (dependent family member)	PHOTOGRAPH (dependent family member)	PHOTOGRAPH (dependent family member)	PHOTOGRAPH (dependent family member)
-------------------	--------------------------------------	--------------------------------------	--------------------------------------	--------------------------------------	--------------------------------------

2. Re-imbusement of the expenditure incurred on the treatment/test(s) will be made to him/her as per the rates approved under CSMA Rules, by Government from time to time.

**Signature**  
**(Name & Designation with seal of issuing officer)**

Shri/Smt. .... (Through HOD concerned)

Employee /PPO No. ....

(..... Designation):

\*BIS Directorate General/RO/BO/Sub-BO/CL/NITS/Lab

\*New Delhi/ Station (\*To be mentioned as the case may be)

Copy to: (i) **The concerned AMA** – It is requested to verify the identity of the beneficiary before providing treatment.

(ii) **DAC/DF** - For information (only in respect of officers / employees posted at BISHQ/CL/NITS)

**Signature**  
**(Name & Designation with seal of issuing officer)**

**BUREAU OF INDIAN STANDARDS**

Accounts Department

Our Ref: Accts/2:67

6<sup>th</sup> January 2014

**Subject: Approvals for Medical Treatment under CGHS and CSMA Rules –  
Standard Proformae thereof.**

1. The power to grant Permission/ex-post-facto Permission to serving BIS employees for taking indoor treatment in CGHS recognized Private/Un-recognized Private/Referral Hospitals under CGHS and/ or CSMA Rules was delegated to DDGs at HQs, DDGRs at ROs and Heads of BOs to consider cases of medical treatment of those departments falling under their respective jurisdiction vide office order No. BIS/DGO(17)/2009 dated 15 June 2009.
2. It was mentioned in the office order that in case of *ex-post-facto* approval for the treatment taken in recognized and un-recognized hospitals close examinations shall be done by the Department and sanctioning authority with reference to the provisions of Medical Rules/discharge summary, the old record of the patient, etc.
3. It has been observed that some of the Competent Authorities accord *ex-post-facto* approval by simply signing on the request note of the applicant employee and some of the Competent Authorities while granting their ex-post-fact approval write "may be processed by Accounts Department as per Rules".
4. In view of the above, it has therefore been decided that the case file should first be prepared by the concerned Department and a self contained note on the Green Sheet with clear cut recommendations of the Department shall be prepared and put up to the respective DDGs/Heads of the BOs and thereafter the respective DDGs/Heads of the BOs shall give a CLEAR approval/disapproval to the proposal to the Department. A standard proforma in this regard is enclosed as per **Annex A** which may invariably be followed in all Departments at HQs, ROs/BOs and all sanctioning authorities at HQ/ROs/BOs. Before putting up the proposal in **Annex A**, the Section Officer of the concerned department at HQ/RO/BO may check the claim as per the Standard Check List given in **Annex B**. This check list may be used while processing all types of medical claims.
5. While considering the claim by the respective Departmental Heads and the approving authorities the para-2 above may be observed. In case of any clarifications the complete case may be referred to Accounts Department at HQ.

Contd.....

6. In case of prior approval for the treatment/tests to be done from recognized private hospital(s)/Diagnostic Centre(s), standard proforma (Green Note Sheet) enclosed as per **Annex C** may invariably be followed in all Departments at HQs, ROs/BOs and all sanctioning authorities at HQ/ROs/BOs. For conveying such permission to the concerned employee/pensioner, the standard proforma enclosed as per **Annex D** may invariably be followed in all Departments at HQs, ROs/BOs and all sanctioning authorities at HQ/ROs/BOs.
7. A separate medical file of each employee as well as pensioner may be maintained by the ROs/BOs/Concerned Department at HQ for all the above purposes. All types of medicals claims may be dealt and processed in the individual medical file of the concerned employee/pensioner.

All ROs/BOs/Departments at HQ and all Sanctioning Authorities are requested for compliance.

(H.R. Ahuja)  
Dy. Director General (Finance)

Circulated to:

- i) All Sc-G & Chiefs/DDGs/DDGRs
- ii) All Sc-F & DDGs/DDGRs
- iii) Heads of all BOs
- iv) Heads of all Departments at HQ

Copy to:

- DG/ADG/CVO: For kind information
- ITSD: For placing on Intranet

**BUREAU OF INDIAN STANDARDS**

Name of RO/BO/Deptt. \_\_\_\_\_

Our Ref: \_\_\_\_\_

Date: \_\_\_\_\_

**Sub : For *ex-post facto* approval for the treatment taken in emergency from private/recognized hospital.**

1. Name of the Employee/Pensioner :
2. Designation of the Employee :
3. Employee No./PPO No. :
4. Basic Salary/pension drawn :
5. Name of Patient :
6. Relationship with employee/pensioner :
7. Actual Residential address :
8. Place of illness :
9. Place of treatment taken/tests done (Name of the Hospital) :
10. Distance of nearest govt. Hospital from the place of illness :
11. Distance of recognized/private hospital From place of illness :
12. Reasons for preferring private/Recognised private hospital :
13. Diagnosis procedure given by the hospital:
14. Expenditure incurred on the Treatment :
15. Whether Emergency Certificate enclosed :
16. Whether discharged summary is enclosed:

Contd.....

17. According to CGHS/CSMA Rules, emergency cases involving accident, serious type of diseases, etc., the person/persons on the spot may use their discretion for taking the patient for treatment in a private hospital in case no Govt. hospital is available nearer than the private hospital. The reimbursement of the expenses incurred for the above mentioned treatment will be made as per package rate/rate as admissible under the CGHS/CSMA Rules (Please refer **Appendix VIII** of Medical Attendant Rules relating to "Reimbursement in relaxation of rules in Emergent Cases").

18. Recommendations of SO/AD/DD of the : \_\_\_\_\_  
Department as to whether the above case  
should be admitted for *post-facto* approval  
or not with reasons thereof in either case.  
(The claim may be checked as per  
Checklist given at Annex 'B').

Signatures: \_\_\_\_\_  
Designation \_\_\_\_\_

19. Recommendations of Departmental Head : \_\_\_\_\_  
(at HQ) as to whether above case is  
RECOMMENDED/NOT RECOMMENDED  
FOR APPROVAL \_\_\_\_\_

Signatures: \_\_\_\_\_  
Designation \_\_\_\_\_

20. Decision of **Sanctioning Authority** of  
RO/BO/HQ as to whether above case is  
APPROVED/NOT APPROVED \_\_\_\_\_

Signatures: \_\_\_\_\_  
Designation \_\_\_\_\_

**BUREAU OF INDIAN STANDARDS**

Name of RO/BO/HQ Deptt. \_\_\_\_\_

- i) Name of the Employee/Pensioner \_\_\_\_\_  
 ii) Designation of the Employee \_\_\_\_\_  
 iii) Employee No./P.P.O. No. \_\_\_\_\_  
 iv) Name of Patient \_\_\_\_\_  
 v) Claim under CGHS/CSMA/AMA/MMAR \_\_\_\_\_  
 vi) Amount Claimed \_\_\_\_\_

**CHECK LIST FOR PROCESSING CLAIMS**

Sl. No.	Particulars	Yes/No/Not applicable
1.	Whether the application form filled in properly	
2.	Whether copy of CGHS card & pay slip is enclosed	
3.	Whether the essentiality certificate is filled properly	
4.	Whether Emergency Certificate is enclosed	
5.	Whether Discharge Summary is enclosed.	
6.	Whether the treatment has been completed within ten days(in case of AMA)	
7.	Whether permission of Competent Authority is enclosed.	
8.	Whether the claim is submitted within 3 months from the last date of treatment	
9.	Whether the pathological test X-Ray etc. have been undertaken in Govt. Hospital/recognized laboratory	
10.	Whether the medicines are purchased as per prescription /or got issued from CGHS dispensary.	
11.	Whether the total amount given in essentiality certificate tally with the cash memo(s)	
12.	Whether detailed hospital bills and other bills are enclosed in original and verified by the doctor.	
13.	Whether the claim is as per package rate	
14.	In case the claim is not as per package rate, whether same has been restricted as per CGHS/CSMA Rate	
15.	Whether implant used are as per doctor's advice. If yes, then whether proof of purchase is enclosed.	

Dealing Clerk/Asstt.

Section Officer

BUREAU OF INDIAN STANDARDS

Name of RO/BO/Deptt. \_\_\_\_\_

Our Ref: \_\_\_\_\_

Date: \_\_\_\_\_

**Sub Prior approval for the treatment to be taken/tests to be done from private/recognized hospital/Diagnostic Centre under CGHS/CSMA.**

1. Name of the Employee/Pensioner \_\_\_\_\_ :
2. Designation of the Employee \_\_\_\_\_ :
3. Employee No./PPO No. \_\_\_\_\_ :
4. Basic Salary/pension drawn \_\_\_\_\_ :
5. Name of Patient \_\_\_\_\_ :
6. Relationship with employee/pensioner \_\_\_\_\_ :
7. Actual Residential address \_\_\_\_\_ :
8. Place of illness \_\_\_\_\_ :
9. Name of Hospital/Dispensary which has advised Treatment/tests \_\_\_\_\_ :
8. \_\_\_\_\_
9. Hospital/Diagnostic Centre opted by Employee/Pensioner \_\_\_\_\_ :
11. According to Govt. Of India order, the beneficiary will have the option of availing specialized treatment/diagnostic tests at CGHS/CSMA recognized hospitals/diagnostic centres of his/her choice after the specialist of Govt. Hospital recommends the procedure tests. The beneficiaries taking treatment in these CGHS/CSMA recognized private hospitals with the prior permission would be entitled for reimbursement as per the package rate/rates as admissible under CGHS/CSMA Rules.
12. Recommendations of SO/AD/DD of the \_\_\_\_\_ Department as to whether the above case should be admitted for prior approval or not with reasons thereof in either case. \_\_\_\_\_

Signatures: \_\_\_\_\_  
Designation \_\_\_\_\_

13. Recommendations of Departmental Head (at HQ): \_\_\_\_\_ as to whether above case is RECOMMENDED/NOT RECOMMENDED FOR APPROVAL \_\_\_\_\_

Signatures: \_\_\_\_\_  
Designation \_\_\_\_\_

14. Decision of Sanctioning Authority of \_\_\_\_\_ RO/BO/HQ as to whether above case is APPROVED/NOT APPROVED \_\_\_\_\_

Signatures: \_\_\_\_\_  
Designation \_\_\_\_\_



**BUREAU OF INDIAN STANDARDS**

Deptt./RO/BO

Our Ref: \_\_\_\_\_

Dated \_\_\_\_\_

Subject: Sanction for Medical Treatment/Test(s) \_\_\_\_\_  
\_\_\_\_\_

With reference to application of Shri/Smt./Km./Ms. \_\_\_\_\_,  
this is to inform that sanction of \_\_\_\_\_ (Competent Authority)  
is hereby conveyed for treatment of Sh./Smt./Km./Ms. \_\_\_\_\_  
for \_\_\_\_\_ (procedure/test etc.)  
from \_\_\_\_\_ (Name of  
Hospital/ Diagnostic Centre).

Reimbursement of the expenses incurred on the above said treatment/test(s) will  
be restricted to the package rate/rates approved by Govt. From time to time. The  
expenses in excess of approved rates will have to be borne by the official him/herself.

Signatures : \_\_\_\_\_

Name : \_\_\_\_\_

Designation : \_\_\_\_\_

Sh./Smt./Km./Ms. \_\_\_\_\_

Emp. No./P.P.O. No. \_\_\_\_\_



**CHAPTER 4**  
**BILLS FOR SUPPLY OF**  
**GOODS AND SERVICES**

#### **4.1 General Conditions:**

- 4.1.1 In case of bills for supply of goods and services, the bill should be accompanied with prescribed Bill Verification form, copy of sanctions, supply order, inspection report for satisfactory supply of goods and services, reference to the entries made in the stock records and availability of Budget.
- 4.1.2 A sanction order containing the details of the amount to be paid, name of the party, expenditure head and availability of budget shall be issued by the concerned department. An Expenditure Control Register in the prescribed form shall also be maintained by the concerned department. (please refer circular No. Accts/4:1 dated 23.12.2013).
- 4.1.3 In case of contractor bills for work, measurement books duly completed with the item-wise measurement of the works executed, shall also be sent with the bills.
- 4.1.4 After checking the correctness of the bills of the supplier, bank voucher shall be prepared and payment shall be authorized. The original sanction shall be defaced with the remarks, "Bills for Rs. \_\_\_\_\_ passed for payment on \_\_\_\_\_" and original file should be returned to the concerned department. The deduction made from the bill should also be mentioned in the file.
- 4.1.5 TDS shall be deducted as per the provisions of the Income-tax Act. Other taxes, if any, shall also be deducted as per law.
- 4.1.6 The rate and amount of GST as per existing rules shall be checked. The Input Tax Credit as per GST rules shall also be availed.
- 4.1.7 The contractor may be asked to provide PAN Number, GST Number, etc. wherever required.
- 4.1.8 In case any advance payment is required in accordance with the terms of the contract, such advance payment shall be released by Accounts Section as per the provision of GFR.

- 4.1.9 In case of payment of advance for refreshments, expenditure for holding of committee meetings, claim for advance shall indicate the date, place, subject of the technical committee and the approximate number of members and the organizations. The advance shall be computed with reference to the appropriate rates for refreshments for such meetings.
- 4.1.10 Separate subsidiary ledger for advances paid shall be maintained. It should be ensured by Accounts Section that all advances are promptly adjusted.
- 4.1.11 The Revenue Expenditure and Capital Expenditure should be properly segregated and it shall be ensured that the entry has been correctly made in the respective stock registers. The capital items costing less than Rs. 5000/- shall be treated as Revenue Expenditure irrespective of their useful Life.
- 4.1.12 While preparing CPV/BPV/JV, it may be ensured that the narration is complete in all respect and all relevant information is indicated in narration.
- 4.1.13 It may be ensured that only those items are procured for which budget has been allocated. The budget should not be utilized for procuring items which were not envisaged in the budget.
- 4.1.14 In case an item is purchased under buy back scheme viz Photocopy Machine, Batteries etc. then the assets shall be debited with the Gross value of the Assets. As per the provision of GST the buyback amount shall be collected from the supplier alongwith GST.
- 4.1.15 The expenditure incurred on Newspaper supplied at the residence of the official is reimbursable on quarterly/half yearly basis as per the ceiling prescribed by Administration Department. The relevant form is enclosed.
- 4.1.16 The expenditure incurred on Telephone/Mobile/Internet Bills at the residence of the official is reimbursable on quarterly basis as per the ceiling prescribed by Administration Department. The relevant form is enclosed.
- 4.1.17 The expenditure incurred for purchase of briefcase/purse by the official is reimbursable as per the ceiling prescribed by Administration Department. The relevant form is enclosed.

- 4.1.18 The advances paid shall be settled at the earliest (please refer circular no. Accts/3:1 dated 22.07.2011).
- 4.1.19 Any claim which is time barred should not be processed
- 4.1.20 The Standard of Financial Property as given in the Rule 21 of General Financial Rule 2017 shall be adhered to by all the Delegated Authorities.

## **4.2. Appendix:**

### **4.2.1 Checklist**

- 4.2.1.1 Adherence to GFR Rules
- 4.2.1.2 Approval of DG:BIS/Delegated Authority
- 4.2.1.3 Head of Expenditure
- 4.2.1.4 Sanction order, budget allocation and Expenditure control sheet
- 4.2.1.5 Entry in respective Stock Register
- 4.2.1.6 Certificate regarding Goods received in good condition & services are satisfactory
- 4.2.1.7 Deduction of Tax at source, details of PAN and calculation of correct
- 4.2.1.8 GST
- 4.2.1.9 Accounting of GST and availment of Input Tax credit
- 4.2.1.10 ECS details for NEFT/RTGS remittance
- 4.2.1.11 Checking of arithmetical calculation as per the Contract/Purchase Order & as per Bills. The Bank Payment Voucher shall be prepared accordingly.
- 4.2.1.12 Nature of Expenditure i.e. Capital, Revenue, Out of Plan Fund etc.

#### 4.2.2 Process Flow Chart & Time Norms

The Process Flow Chart of Settlement of Suppliers' Bills & Time Norms is as under:

Process Flow	Time Norms
Receipt of Bills/Files for payment from various departments	As and when payment is due.
Checking of Bills, Invoices, sanction, expenditure head, PAN Number GST No., RTGS	Within 5 working days
Processing of Bills and Preparation of Bank Payment Voucher/Cash Voucher	Within next 1 working day
Remittance of amount of the claim in the bank account of the party	Within next 1 working day

#### 4.2.3 Relevant Circulars (Copies appended)

- Acct/4:1 dated 23.12.2013
- Accts/3:1 dated 22.07.2011
- Other circulars on the subject issued from time to time by Accounts Department and placed on Intranet

#### 4.2.4 Books & Website to be referred to

- (i) General Financial Rules
- (ii) Delegation of Powers
- (iii) Section 194C, 194I and 194J of Income Tax Act, 1961 relating to TDS.
- (iv) Office Memorandums & Circulars issued by Administration Department from time to time.
- (v) Website of Department of Expenditure, Ministry of Finance(doe.gov.in)

#### 4.2.5 Relevant Forms (Copies appended)

- (i) Cash Payment Voucher
- (ii) Bank Payment Voucher
- (iii) Journal Voucher
- (iv) Bill Verification Form
- (v) Various Reimbursement Forms viz. Telephone, Newspaper, Briefcase etc.as available on BIS Intranet.

# **BUREAU OF INDIAN STANDARDS**

## **Accounts Department**

**Ref: Accts/4:1**

**23<sup>rd</sup> December 2013**

### **Sub: Allocation of Budget and Expenditure Control**

1. Attention is invited to this office circular No. Acct/7:103 dated 5.12.2006 in which heads of all Departments at HQ/ROs/BOs were requested that whenever any proposal for an expenditure is submitted to Competent Authority for approval, it should be mentioned in the proposal whether (i) Budget Allocation for such expenditure is available with the Department/ROs/BOs and (ii) Budget Head against which such Expenditure is being sanctioned.
2. It has been observed that the aforesaid guidelines are not being followed. Heads of all Departments at HQ/ROs/BOs/CL/NITS are, therefore, requested that these guidelines may please be observed whenever any proposal for sanction of an expenditure is made. All sanctioning authorities may also see that the above particulars (i) and (ii) are given in the proposals. All proposals shall be prepared on Green Note-sheet.
3. In order to have a better financial control, it has been decided that henceforth all the Sanctioning Authorities empowered to accord Administrative & Financial sanction for expenditure against the Allocated Budget may ensure that an Expenditure Control Register is maintained in their Department/RO/BO/CL/NITS in the enclosed format. This Register will help to control the expenditure within the budget allocated.
4. Further, a Sanction Order shall also be issued by the concerned Department/RO/BO. This Sanction Order shall be sent to the Accounts Department/Section of HQ/RO/BO alongwith the concerned file at the time of payment (format enclosed).

This issues with the approval of DDGF.

**(Vinod Kumar)**  
**Director(Finance)**

**Circulated to all Departmental Heads at HQ including Central Lab and NITS/Regional Offices/Branch Offices of BIS**

File No. \_\_\_\_\_

**BUREAU OF INDIAN STANDARDS**  
Department/RO/BO

Ref No. :

Date \_\_\_\_\_

**OFFICE ORDER**

Sanction of \* \_\_\_\_\_ is hereby conveyed for payment of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) to M/s. \_\_\_\_\_ towards \*\* \_\_\_\_\_. The expenditure is debitable under the expenditure head \*\*\* \_\_\_\_\_ and it is certified that the budget provision given to this office is available for this purpose.

Financial Concurrence has been obtained vide Dy. No. \_\_\_\_\_ dated \_\_\_\_\_ of the Department/RO/BO.

Signature of SO/HOD

Accounts Department/Section

\* write designation of the Sanctioning authority

\*\* mention the purpose here

\*\*\*mention name of expenditure head



**EXPENDITURE CONTROL REGISTER**

NAME OF DEPARTMENT: \_\_\_\_\_

CODE NO. OF THE DEPARTMENT \_\_\_\_\_

EXPENDITURE HEAD: \_\_\_\_\_

CODE OF THE EXPENDITURE HEAD: \_\_\_\_\_

BUDGET ALLOCATED: \_\_\_\_\_

Sl. No.	Sanction Order No. & Date	Expenditure involved in the sanction	Cumulative Expenditure	Balance Available	Signature of SO/HOD	
					SO	HOD

Accounts Department

New Delhi

Ref: Accts/3:1

22<sup>nd</sup> July 2011

**Sub: Settlement of TA/LTC/Adjustable Advances**

1. The Internal Auditors of BIS in their Half Yearly Audit Report for the period April 2010 to Sept 2010 had given an observation that there are delay in adjustment of TA Advances/LTC Advances/Other Advances and suggested to settle all TA/LTC/Other Advances within time as per Rules to ensure that Rules and Regulations are followed in the organization. The Internal Audit Report was placed before the Financial Committee(FC) of BIS in its 47<sup>th</sup> meeting held on 17.06.2011. FC advised that necessary corrective action may be taken on observations made in the internal audit and a report on the action taken may be submitted.
  
2. In this connection, the following Rule position may please be again noted by the Heads of all ROs/BOs/HQ/CL/NITS and all concerned employees taking TA/LTC/Adjustable Advances:

**2.1 TA Advances:**

- 2.1.1 According to Rule 51 of Compendium of Rules on Advances to Government Servants GFR Part-II, an employee is supposed to submit his TA claim for adjustment within 15 days of completion of tour. An extract of the rule is reproduced below:

"Rule 51: Adjustment of TA Advance - The amount of advance granted under this section shall be adjusted within 15 days from the completion of tour or the date on which the Govt. servant resumes duty after completion of tour."

- 2.1.2 Further, as per SR 194A, "the right of the Govt. servant to travelling allowance, including daily allowance, is forfeited or deemed to have been relinquished if the claim for it is not preferred within one year from the date on which it become due".

2.1.3 As per GOID (2) below Rule 43 of Compendium of Rules on Advances to Government Servants' GFR Part-II, "Where a Government servant has not submitted the adjustment travelling allowance bill in due time and consequently his right to travelling allowance claim stands forfeited under SR 194-A, the advance drawn by him shall be recovered from his pay bill or any other dues in one installment by the authority competent to sanction such an advance."

2.2 **LTC Advance :** As per GOID(2) below Rule 52(2) of Compendium of Rules on Advances to Government Servants' GFR Part-II - "In cases where advance has been drawn towards LTC, the final bill will have to be preferred within one month of the completion of return journey. If that is not done, the authority which sanctioned the advance should enforce lump sum recovery of the advance forthwith."

2.3. **Adjustable Advance-** As per Rule 74 of Compendium of Rules on Advances to Government Servants' GFR Part-II - "The amount of advance which may be granted to a Government servant shall be adjusted on the completion of the work for the performance of which it was granted."

2.4 **Penal Interest:** As per GOID(2) below Rule 2 of Compendium of Rules on Advances to Government Servants' GFR Part-II, Penal interest @ 2 % (two per cent) over the interest rate which is allowed by the Government on the Provident Fund balances of its employees (8%) i.e. interest @ 10% shall be charged in the following cases:

(i) where the advance is not utilized fully but the adjustment bill is submitted in time, interest may be charged as stated above on the unutilized portion of advance from the date of drawal of advance to the date of refund.

(ii) where the adjustment bill is not submitted within the prescribed time, the entire amount of advance may be recovered one lump sum immediately on expiry of such time.

3. In view of the above, Heads of all ROs/BOs/HQ/CL/NITS and all concerned employees are requested to take the following actions:

3.1 All heads of Departments at HQ and Heads of ROs/BOS/CL/NITS are requested to bring it to the notice of all employees under their administrative control and further advise the employees against whom the advances are outstanding to submit their final claims immediately. Further, the bills so submitted be settled by the respective Accounts Department of ROs/BOS/CL/NITS/HQ within 15 days.

3.2 In case any officer does not submit his TA/DA adjustment claim, LTC adjustment claim or Adjustable Advance adjustment claim within the specified period as mentioned above, the advance shall be recovered in lump sum at ROs/BOs itself from the salary bill and the salary may be released after the recovery. Thereafter, the employee concerned may prefer the claim within the specified period as per rules for reimbursement of the claim. At HQ, this action may be ensured by DD(A&F) Accounts Department.

3.3 Heads of all ROs/BOs/CL/NITS are also requested to arrange to settle all pending TA/DA/LTC/Adjustable advances. The Trial Balance of the ROs/BOs for any month shall not show any such advance(s) which are beyond time limits as per above rules.

3.4 All concerned employees who take TA/LTC/Adjustable advance are also advised that the unutilized amount of advance should be refunded immediately within the time limits given above.

(H.R. Ahuja)  
DDGF

*Circulated to :*

- Heads of all ROs/BOs/CL/NITS
- Heads of all departments at Headquarters
- Heads of all Departments at HQ and ROs/BOS/CL/NITS may also bring it to the notice of all employees under their administrative control

*Copy for information to :*

PS to DG for DG's kind information  
ADG(AC)/ADG(AP)/CVO

Sc. G & Chief(Standardization)/Sc.G & Chief(Certification)/Sc. G &  
Chief(Laboratories)  
DDGA/Sc. F & DDGC/DDG(PP&C)/DDG(HEP)/DDG(ENF)

HITS: for placing on INTRANET

भारतीय मानक ब्यूरो  
BUREAU OF INDIAN STANDARDS  
नकद भुगतान वाउचर/Cash Payment Voucher

वाउचर सं./Voucher No. \_\_\_\_\_

कार्यालय/Office: \_\_\_\_\_

अदा करें/Pay to: \_\_\_\_\_

Expenditure Head (Debit) :	₹/Rs.(Credit)

₹ in Words: \_\_\_\_\_

Narration: \_\_\_\_\_

तैयार किया/Prepared by

जांचा/Checked by

अनुमोदन किया/Approved by

रूपये प्राप्त किये/Received a sum of Rupees (in words) \_\_\_\_\_

रूपये/Rs. \_\_\_\_\_

हस्ताक्षर तिथि सहित  
Signature with date

# BUREAU OF INDIAN STANDARDS

## BANK PAYMENT VOUCHER

Voucher No. \_\_\_\_\_

Office : HQ

Date : \_\_\_\_\_

*Mode of Payment: Cheque/ECS(Details enclosed)***(i) Particulars of Payment to Supplier/Contractor:**

Name &amp; Address of the Payee \_\_\_\_\_

Rs. \_\_\_\_\_

Cheque No. \_\_\_\_\_ Date \_\_\_\_\_ Bank: \_\_\_\_\_ A/C No: \_\_\_\_\_

PAN No. \_\_\_\_\_ Goods/ServicesGSTIN \_\_\_\_\_

Bill No(s) \_\_\_\_\_

**Details of Account heads of Bank Payment Voucher:**

SL No.	Debit Account Heads	Amount (Rs.)	SL No.	Credit Account Heads	Amount (Rs.)
(i)	<u>Expenditure Head:</u> _____ _____		(i)	Syndicate Bank A/C No. 101/18 Or Central Bank of India Or	
(ii)	CGST			State Bank of India Or	
(iii)	SGST			Canara Bank	
(iv)	IGST		(ii)	<u>Tax Deductions at source</u> BIS- TDS- Contractor _____ %	
(v)	Insurance & Bank Charges		(iii)	Retention/Earnest Money A/C	
(vi)			(iv)	Advances(TA/LTC/Adjustable)	
			(v)		
	<b>TOTAL</b>			<b>TOTAL</b>	

Rupees in Words: \_\_\_\_\_

Narration: \_\_\_\_\_

Payment Voucher	Dealing hand	Section Officer/ADA&F/DDA&F		
Cheque Signature			First Signatory	Second Signatory

**BUREAU OF INDIAN STANDARDS**  
**Journal Voucher**

Office: \_\_\_\_\_

Voucher No. \_\_\_\_\_

Year: \_\_\_\_\_

Date: \_\_\_\_\_

DEBIT	Amount		CREDIT	Amount	
	₹/Rs.	P		₹/Rs.	P

Narration: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

तैयार किया/Prepared by

जांचा/Checked by

अनुमोदन किया/Approved by



**बिल सत्यापन फॉर्म**  
**BILL VERIFICATION FORM**

विभाग  
Deptt. \_\_\_\_\_

1. आर्डर सं० \_\_\_\_\_ दिनांक \_\_\_\_\_ (पृष्ठ \_\_\_\_\_ )  
Order No. \_\_\_\_\_ Dated \_\_\_\_\_ (Page \_\_\_\_\_ )
2. स्टोर/कार्य का विवरण  
Description of Stores/Job \_\_\_\_\_
3. ठेकेदार का नाम सर्वश्री  
Name of Contractor M/s \_\_\_\_\_
4. बिल (जारी/अन्तिम) संख्या \_\_\_\_\_ दिनांक \_\_\_\_\_  
Bill (Running/Final) No. \_\_\_\_\_ Date \_\_\_\_\_
5. आर्डर के अनुसार कार्य समाप्ति की तिथि \_\_\_\_\_ पृष्ठ \_\_\_\_\_  
Date of Completion as per order \_\_\_\_\_ Page \_\_\_\_\_
6. कार्य समाप्ति की वास्तविक तिथि \_\_\_\_\_ पृष्ठ \_\_\_\_\_  
Date of Actual Completion \_\_\_\_\_ Page \_\_\_\_\_
7. विलम्ब के लिए प्रस्तावित कार्यवाही \_\_\_\_\_ पृष्ठ \_\_\_\_\_  
Action proposed for delay \_\_\_\_\_ Page \_\_\_\_\_
8. बिल की राशि : \_\_\_\_\_ ₹  
Amount of Bill : \_\_\_\_\_ Rs. \_\_\_\_\_
- कटौतियाँ, यदि हो :  
Deduction, if any :  
क) धरोहर राशि : \_\_\_\_\_  
Retention Money \_\_\_\_\_  
ख) जुर्माना \_\_\_\_\_ ₹  
Penalty \_\_\_\_\_ Rs. \_\_\_\_\_
- भुगतान के लिए सिफारिश की गई शुद्ध राशि : \_\_\_\_\_ ₹  
Net Amount Recommended for Payment : \_\_\_\_\_ Rs. \_\_\_\_\_  
(शब्दों में केवल रुपये \_\_\_\_\_ only)
9. मंजूरी के विरुद्ध दर्ज खर्च, पृष्ठ \_\_\_\_\_  
Expenditure noted against sanction at page \_\_\_\_\_
10. पृष्ठ की निरीक्षण रिपोर्ट \_\_\_\_\_  
Expenditure noted against sanction at page \_\_\_\_\_
11. रजिस्टर में दर्ज किया \_\_\_\_\_ पृष्ठ \_\_\_\_\_  
Entered in \_\_\_\_\_ Register at page(s) \_\_\_\_\_
12. मद खाता : नामे \_\_\_\_\_  
Debited to A/c Head \_\_\_\_\_
13. प्रमाणित किया जाता है, कि।  
Certified that :  
(क) माल विशिष्टियों के अनुरूप प्राप्त किया, और उसे सभी प्रकार से सन्तोषजनक और पूरा पाया गया।  
(a) Goods have been received in conformity with the specifications, found satisfactory and complete in all respects.  
(ख) कार्य विशिष्टियों के अनुरूप सम्पन्न हुआ और सभी प्रकार से सन्तोषजनक और पूरा पाया।  
(b) The work has been carried out in conformity with the specifications, found satisfactory and complete in all respects.  
(ग) दरें उचित और प्रतिस्पर्धी हैं।  
(c) The rates are reasonable and competitive.

<b>भारतीय मानक ब्यूरो</b> <b>BUREAU OF INDIAN STANDARDS</b>		<b>निवास स्थान पर समाचार-पत्र की आपूर्ति पर हुए खर्च की वापसी</b> <b>REIMBURSEMENT OF EXPENDITURE INCURRED ON NEWSPAPERS SUPPLIED AT RESIDENCE</b>		<b>FI</b>	<b>8</b>
विभाग/अनुभाग Dept./Section			दिनांक Date		
HRD/Misc दिनांक 17 04 2000 और Accts/4:1 दिनांक 04 05 2005 के संदर्भ में, मैंने अपने निवास स्थान पर आपूर्ति किए गए समाचार पत्र(त्रों) पर निम्न व्यय किया है। With reference to HRD/Misc dated 17 04 2000 and Accts/4:1 dated 04 05 2005, I have incurred the expenses given below for purchase of newspaper(s) supplied at my residence					
अधिकारी का नाम Name of Officer			पदनाम Designation		
कर्म संख्या Employee No.		तिमाही Quarter	200__ से 200__ to	200__	200__
क्रम सं. Sl. No.	समाचार पत्र का नाम Name of newspaper	माह व वर्ष Month & Year	राशी Amount		
1.					
2.					
3.					
4.					
			कुल Total		
			रद्दी हेतु १५ प्रतिशत की कटौती (निकटतम रुपये पूर्णांकित) Less 15 percent deduction for scrap (rounded to nearest Rupee)		
			माँगी गई नेट राशी Net amount claimed		
सिंडीकेट बैंक खाता सं Syndicate Bank A/c No.		अधिकारी के हस्ताक्षर Signature of Officer			
<b>FIN में उपयोग हेतु/For use in FIN</b>					
पिछली बार की माँग इस माह में प्राप्त हुई Last claim received in the month of		निदेशक (वित्त) Director (Finance)			
इन बिलों को सत्यापित कर लिया गया है और इनकी प्रविष्टि बिल रजिस्टर में क्र. सं. _____ पेज संख्या _____ में कर दी गई है। सभी बिल संलग्न किए गए हैं। The above bills have been verified and entered in Bill Register at Sl. No. _____ on page _____. All bills have been enclosed.					
टिप्पणियाँ Notings		अनुभाग अधिकारी (बी एवं सी) Section Officer (B&C)			

**Form for claiming re-imbusement of Telephone/Mobile/Internet  
Bills at the Residence of BIS Officer.**

Name and Designation: \_\_\_\_\_

Department/Section: \_\_\_\_\_

Month	Landline Number		Broadband Number (If different from LL)		Mobile Number		Total Amount
	From	To	From	To	From	To	
	Basic Tax Total		Basic Tax Total		Basic Tax Total		Basic Tax Total
	From	To	From	To	From	To	
	Basic Tax Total		Basic Tax Total		Basic Tax Total		Basic Tax Total
	From	To	From	To	From	To	
	Basic Tax Total		Basic Tax Total		Basic Tax Total		Basic Tax Total

Certified that re-imbusement in respect of the telephone/mobile/internet broadband bills have not been claimed by me/my spouse from any other source.

**Instructions:**

- (i) On joining HQ from RO/BO/IO , copy of the joining report has to be submitted for re-imbusement of telephone/mobile/internet broadband bills.
- (ii) Please enclose Telephone, Internet Broadband and Mobile bills along with payment receipts in original.

**Enclosure:**

Signature of the Officer: \_\_\_\_\_  
Employee Number: \_\_\_\_\_

Salary Bank A/c No: \_\_\_\_\_  
Name of the Bank: \_\_\_\_\_

DRA  
DF

SO( Bills and Claims), Accounts Department.

Yc-(misc)6

भारतीय मानक ब्यूरो		ब्रीफकेस/पर्स के क्रय के प्रतिपूर्ति हेतु फार्म	GA	33
विभाग/अनुभाग			दिनांक	
यह प्रमाणित किया जाता है कि सामान्य प्रशासन विभाग द्वारा परिपत्र सं. GAD/PUR/5:8 दिनांक 08 03 2001 के माध्यम से परिचालित किए गए नीति के आधार पर, मैं एक नए ब्रीफकेस/पर्स के लिए अधिकृत हो गया/गई हूँ। इसलिए, मैंने एक का क्रय कर लिया है और निम्न विवरणों के आधार पर रोकड मिमो प्रतिपूर्ति हेतु संलग्न कर दी है।				
नाम	पदनाम			
कर्म सं.	मूल वेतन			
रोकड मिमो सं.	दिनांक			
मेसर्स	से क्रय	राशी		
निदेशक (प्रशासन)/निदेशक (वित्त) से निवेदन है की मेरे अधिकार के आधार पर राशी की प्रतिपूर्ति करने की व्यवस्था करें।				
विभागीय प्रमुख	अधिकारी के हस्ताक्षर रबड की मोहर सहित			
<b>सामान्य प्रशासन विभाग में उपयोग हेतु/For use in GAD – संदर्भ/Ref: PUR/</b>				
अनु अधिकारी (निर्गम) को पिछले क्रय तिथि सत्यापित करना है और समकक्ष स्टाक रजिस्टर में स्टाक प्रविष्टि भी करना है।				
स्टाक रजिस्टर के पृष्ठ सं.- पर प्रविष्टि कर ली गई है।				
अनु अधिकारी (निर्गम)	संबंधित सहायक			
निदेशक (प्रशासन) कृपया श्री/सुश्री/श्रीमती/डॉ को	रुपये के प्रतिपूर्ति हेतु वित्तिय अनुमोदन प्रदान करें			
निदेशक (प्रशासन)	अनु अधिकारी (क्रय)			
निदेशक (वित्त)				

**BUREAU OF INDIAN STANDARDS**

**Accounts Department:HQ**

Ref:Accts/26:13

15<sup>th</sup> Feb 2018

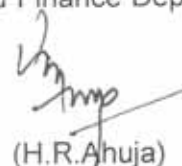
**Subject: Accounts Manual**

- I. BIS is required to follow GFR 2017, FRSR, Pay & Allowances & Advances Rules of Government, CCS (Pension) Rules, CGHS and CSMA Rules, GPF Rules, National Pension Scheme (NPS), Income Tax Act, GST Acts etc. in the matters relating to Accounts and Finance which are available in the form of printed publications. BIS also follow the Accrual System of Accounting and the Accounts are being prepared in the Uniform Formats of Accounts prescribed by Ministry of Finance. Accounts and Finance Departments, HQ had been issuing procedures and guidelines in form of Circulars to ROs/BOs from time to time for uniform implementation of the same. It was decided in SOM to prepare a consolidated Accounts Manual/Hand Book containing the rules, procedures, guidelines, past circulars and forms for the Accounts staff of ROs/BOs/HQ so that common procedure and interpretations are followed at all offices of BIS.
- II. The Accounts Manual will be issued in three volumes containing chapters on the functions indicated against each as under:

VOLUME-1	VOLUME-2	VOLUME-3
1. Travelling Allowance 2. Leave Travel Concession 3. Medical Benefits 4. Bills/Claims for supply of Goods and Services.	5. Bank Operations and Investment of Funds 6. Trial Balance and Final Accounts 7. Internal Audit & Statutory Audit 8. Statutory Taxes and Returns	9. Salary 10. Pension 11. GPF 12. NPS 13. Benevolent Fund 14. Loans & Advances 15. Budget 16. Delegation of Financial Powers

- III. The Volume-1 of the Accounts Manual, is being issued and enclosed herewith for information and compliances by all concerned. The other volumes will follow in due course of time. Copies of Accounts Manual may be made and kept with DDA&F/AD&AF/SO Accounts and the concerned dealing Assistants for reference and compliances of rules and procedures. It is recommended that the Heads of the BOs may also keep copy with them being sanctioning authorities.

- IV. For clarification, if any, references may be made to Accounts and Finance Departments at HQ at [acct@bis.gov.in](mailto:acct@bis.gov.in) and [fin@bis.gov.in](mailto:fin@bis.gov.in) respectively.



(H.R. Ahuja)

Dy. Director General (Finance)

Circulated to:

- All DDGs
- Heads of all ROs/BOs/NITS/Labs

For information:

- DG
- ADG

**BUREAU OF INDIAN STANDARDS**

**Accounts Department:HQ**

Ref:Accts/26:13

12<sup>th</sup> March 2018

**Subject: Accounts Manual**

- I. This is in continuation to Circular of even number dated 15<sup>th</sup> Feb 2018 on the subject cited above (copy enclosed).
- II. The Volume-2 of the Accounts Manual is being issued and enclosed herewith for information and compliance by all concerned. The Volume-1 contained four Chapters on Travelling allowance, LTC, Medical Benefits and Bills/Claims for supply of Goods & Services. This Volume-2 contains four chapters on the following functions:
  - Bank Operations and Investment of Funds
  - Trial Balance and Final Accounts
  - Internal Audit & Statutory Audit
  - Statutory Taxes and Returns

Accounts Manual may be kept with DDA&F/ADA&F/SO Accounts and the concerned dealing Assistants for reference and compliance of rules and procedures. It is recommended that the Heads of the BOs may also keep copy with them being sanctioning authorities.

- III. For clarification, if any, references may be made to Accounts and Finance Departments at HQ at [acct@bis.gov.in](mailto:acct@bis.gov.in) and [fin@bis.gov.in](mailto:fin@bis.gov.in) respectively.



(H R Ahuja)

Dy. Director General (Finance)

Circulated to:

- All DDGs
- Heads of all ROs/BOs/NITS/Labs

For information:

- DG
- ADG

**BUREAU OF INDIAN STANDARDS**

**ACCOUNTS MANUAL**

**VOLUME -2**

**12.03.2018**

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**CHAPTER 5**  
**BANK OPERATIONS AND**  
**INVESTMENT OF FUNDS**

## **5.1 Cash Transactions:**

- 5.1.1 Cash includes Physical Cash, Postal Orders and revenue stamps etc.
- 5.1.2 Cash receipts should not be used for making any Cash payment.
- 5.1.3 Money received should be promptly deposited into the Bank.
- 5.1.4 Cash receipts from Sales departments shall be reconciled on monthly basis.
- 5.1.5 All Cash Receipts and Payments shall be verified and attested.
- 5.1.6 Closing Cash Balance shall tally with the balance of Cash Book in General Ledger/ Tally.
- 5.1.7 Cash payments may be avoided as far as possible.
- 5.1.8 Officials of Cash section (at HQ) and Accounts section (at RO/ BO) are responsible for Receipt and Disbursement of Cash. They are also responsible for safe custody of Cash and all valuables.
- 5.1.9 Surprise physical verification of Cash balance shall also be conducted by higher officers at periodical intervals
- 5.1.10 Sufficient stock of Revenue stamps shall be kept for issuing receipts. A record of Revenue stamps shall be maintained for the stamps received and issued
- 5.1.11 Postal Orders are generally received towards RTI fees. The same shall be timely deposited in Post Office proper record of the same shall be maintained.
- 5.1.12 Permanent Advance i.e Imprest can be sanctioned for official work after following the guidelines/norms issued by HQ and report to EC (please refer Circular No. BIS/HQ/Accounts/Circular(04)/2017 dated 16<sup>th</sup> January 2017)

For handling of Cash Transactions the detailed instructions issued vide Accounts Department vide circular No. Accts/1:8 dt. 25<sup>th</sup> Sept. 2002 may please be referred to and complied with.

## **5.2 Maintenance of Cash Book:**

- 5.2.1 Cash Book is to be maintained in the form and generated from TALLY software.
- 5.2.2 All Cash transactions should be entered in the TALLY System(Cash Book) as soon as they occur and shall be attested/ authenticated.
- 5.2.3 Cash Book shall be generated by Tally system. The same shall be closed daily and Cash balance shall be carried to next day. The Cash Book shall be authenticated by Section Officer/ Officer in charge of Accounts. At the end of the month, the printed Cash Book should be signed by the section officer and Head of the Branch.

## **5.3 Operations of Bank Account(s):**

- 5.3.1 As per Rule 40 of the BIS Rules 2017, Bank Account shall be opened in SBI or any of the nationalized Bank. The power to open Bank Account has been delegated to Heads of the ROs/BOs.
- 5.3.2 The Bank Accounts shall be operated jointly by two of the authorized officers. For this purpose, a set of 3 officers each as first and second signatories should ordinarily be authorized.
- 5.3.3 Online view facility to check payments and receipts shall be obtained from the Banks invariably and the same shall be monitored on daily basis. Online payment facility may also be availed to ensure timely payment of statutory dues.
- 5.3.4 Liaison shall be kept with Banks to ensure timely and correct payment and receipts.
- 5.3.5 At par facility may be obtained from banks to waive off Bank charges.

## **5.4 Bank Payments**

- 5.4.1 Bank Payments vouchers (BPV) are to be prepared in the prescribed format.
- 5.4.2 A record of Bank Account details of the parties to whom the payment is to be released shall be maintained along with the documentary evidence to this effect.

- 5.4.3 After checking the BPV and recording the same in the bank book, the cheques are prepared for payment through Bank transfer/ RTGS/ NEFT. The Bank Accounts should be checked frequently to monitor the transactions and immediate follow up shall be done for any payment received back. The details of RTGS/ NEFT/ UTR No. should be recorded on BPV.
- 5.4.4 All Bank Payment Vouchers shall be entered in Bank Book promptly.
- 5.4.5 Once the Cheque is prepared or the amount is transferred through Bank Transfer/RTGS/NEFT, the details of Cheques/ UTR no. along with details of payment shall be intimated to the parties as per the instructions issued vide Accounts Department vide circular BIS/HQ/ Accounts/ Circular(7)/ 2017 dated 15th March 2017.
- 5.4.6 For bills of Telephone, Water, Electricity etc., requisite details shall be filled and the same should be deposited before the due date by the accounts section.
- 5.4.7 Payment of all the statutory dues i.e. GST, Income Tax/ TDS etc. shall be ensured by the due date.
- 5.4.8 All payment in foreign currency at HQ (ISO/ IEC/ Sales/ Library) shall be made as per the procedure prescribed by Income Tax Department/ Reserve Bank of India. The BPV for the same shall be prepared after receiving debit advice from bank.
- 5.4.9 All BPVs shall be numbered /arranged serially. A stamp stating 'PAID AND CANCELLED' shall be affixed on every BPV after releasing payment.
- 5.4.10 The enquiries regarding payment details from concerned departments/ parties shall be duly entertained.
- 5.4.11 A register shall be maintained for Cheque Books received from the Banks. Sufficient inventory of Cheque Books shall be maintained. Cheque Books shall also be kept in safe custody.

For payment to Suppliers, employees and Pensioners the detailed instructions issued vide Accounts Department vide circular No. Accts/B&CII/e-payment dated 29<sup>th</sup> June 2012 and BIS/HQ/Accounts/Circular(11)/2016 dt. 1<sup>st</sup> Dec. 2016 may please be referred.

## 5.5 Bank Receipts

- 5.5.1 The revenue is received in the Accounts Section of HQ and ROs/BOs through various Departments and the receipt shall be issued under relevant account head.
- 5.5.2 Presently, the Certification Income only is being received centrally at HQ through Payment Gateway(s) of Bank of India. It should be reconciled through Bank Statement received from Bank of India and the statement received from Bill Desk on daily basis by Accounts Department:HQ. Similarly, the income from sale of standards is also received through Point of Sale Terminal(PoS) at ROs/BOs/HQ.
- 5.5.3 The IOCA in respect of Certification Income and Sale of Standards through PoS pertaining to ROs/BOs will be sent by Accounts Department:HQ to ROs/BOs concerned. The ROs/BO will account for the IOCA. Please refer the instructions issued by Accounts Department vide circular BIS/HQ/Accounts/ Circular(9)/2017 dt. 19<sup>th</sup> July, 2017 in this regard.
- 5.5.4 It shall also be checked whether the revenue received includes GST/other taxes etc. and whether any TDS has been deducted from it. Receipts may be issued accordingly.
- 5.5.5 Date of Demand Draft (DD) shall be checked to ensure it is not time barred (More than 3 months old).
- 5.5.6 After ensuring above all receipts shall be promptly deposited in Banks. DDs shall be separated place wise for depositing into Bank.
- 5.5.7 The Bank statement shall be checked regularly to verify that the DDs deposited has been credited in the BIS account. In case of any discrepancy the Bank shall be contacted to ensure timely credit.
- 5.5.8 The Tax Invoice for the receipts shall be issued in the prescribed format circulated vide Finance Department circular No. BIS/HQ/FIN/GST/ Circular(6) dated 28<sup>th</sup> June 2017.
- 5.5.9 The serial number of the receipts shall be as per the instructions issued vide Finance Department circular No. BIS/HQ/FIN/GST/Circular(02) dated 21<sup>st</sup> June 2017.

5.5.10 The Bank statement shall be checked on daily basis for NEFT/RTGS receipts in the Bank. The details of NEFT/RTGS received in the bank shall be sent to concerned departments on daily basis for confirmation of receipts and issue of tax invoice.

## **5.6 Transfer of Funds**

- 5.6.1 After retaining Rs. 1,00,000/- (Rupees one lac only) by each RO and Rs. 50,000/- (Rupees Fifty Thousand only) by each BO, the entire amount exceeding these ceilings shall be transferred to HQs by RTGS in line with the instructions issued by Accounts Department vide circular BIS/HQ/Accounts/Circular(6)/2014 dated 18th March, 2014.
- 5.6.2 In order to verify and ensure that the funds remitted by ROs/ BOs on every Monday have been credited to our Bank Account at HQs, all ROs/BOs shall send an intimation by fax/email (Fax No. 011-23231904/e-mail: dac@bis.org.in, acct@bis.org.in) on the same day when the funds are remitted to HQs.
- 5.6.3 All ROs/BOs/ NITS/Lab shall also send through fax/mail a Monthly statement on 1st day of every month indicating the date(s) and the funds remitted to HQs during the previous month in line with the instructions issued by Accounts Department vide circular Accts/1:6 dated 04th September, 2014.
- 5.6.4 In case of shortage of funds in any RO/BO, a request for transfer of fund shall be sent to Accounts Department, HQ in line with the instructions issued by Accounts Department vide circular BIS/HQ/Accounts/ Circular(10)/2017 dated 19th July, 2017.
- 5.6.5 A fund transfer register shall be maintained to record Fund transfer to/ from ROs/ BOs.

## **5.7 Investment of BIS Funds:**

- 5.7.1 As per Rule 41 of BIS Rules, 2017, the money belonging to the fund may, with the approval of the Director General or any other officer authorized in this behalf be invested in the form and modes as specified under sub-section (5) of section 11 of the Income-tax Act, 1961 (113 of 1961) for

Investment of income derived from property held under trust wholly for charitable or religious purposes.

5.7.2 Accounts Department, HQ shall invest the Surplus Funds of BIS as per Investment Policy approved by EC/ FC. At present, the investments are made as per the investment policy approved by FC in its 57<sup>th</sup> meeting held on 15<sup>th</sup> November 2016. The detailed procedure for investment of Funds, its record keeping and monitoring will be as under:

5.7.2.1 Bank balances shall be monitored on daily basis to check surplus funds for investment. A close watch shall be kept on Maturity of investments and receipt of interest on Bonds so that investments may be planned accordingly.

5.7.2.2 There will be a Fund Manager appointed by EC to render non-discretionary advice to BIS for investment of BIS Funds. A letter shall be sent to Fund Manager seeking advice for investment as and when surplus funds are available or any past investment is maturing. At present, IDBI Capital Markets & Securities Services Ltd is the Fund Manager of BIS.

5.7.2.3 After receipt of recommendations of the Fund Manager, the Investment proposal will be put up by Cash Section to Investment Cell consisting of DAC and DF. The recommendation of Investment Cell will be submitted to Investment Committee constituted by EC for its consideration. DDGF is the chairman of the Investment Committee as decided by EC.

5.7.2.4 After the recommendations of the Investment Committee comprising of DDGF and three other DDGs, investments will be made with approval of DDGF, who has been delegated the powers to approve investments by the Executive Committee.

5.7.2.5 After obtaining approval of the Investment, Bank Payment Voucher shall be prepared for transferring the funds to the approved Bank for investment.

5.7.2.6 Instruction letter shall be sent to the concerned bank along with details of Deposit/Security/Bond. The Bank may be instructed not to deduct TDS on interest accrued on BIS Investment. The FDR

should be collected from the Bank. The FDR and Demat statement in respect of Security/Bond will be checked in respect of Amount of Investment, Date of Investment, Date of Maturity, Maturity Value, Rate of Interest etc.

5.7.2.7 A register of Investments in Banks, Government of India securities and Bonds shall be maintained and kept upto date as and when any investment is made.

5.7.2.8 After receiving the Original FDR and details of other deposits(Security/Bond), the Investment Register and Computer records shall be updated.

5.7.2.9 The FDR will be verified by the dealing assistant and SO(Cash) with regard to the Principal amount, rate of interest, maturity amount and maturity date mentioned on the FDR. In case of any variation vis-à-vis the sanction, the matter should be immediately taken up with the concerned Bank.

5.7.2.10 The D-Mat Statement is received on monthly basis. It should be verified with regard to the sanction as soon as it is received.

5.7.2.11 All the original FDRs/D-Mat Statements shall be kept in safe custody with the Cashier in the Chest.

5.7.3 Monthly report of Investments shall be obtained from Fund Manager and reconciled with BIS records. Any discrepancy shall be corrected/ rectified. In case any interest is not received in time the same shall be followed up.

5.7.4 The receipt of half yearly interest on GOI securities should also be monitored regularly. In case any interest is not received in time, the same shall be followed up.

5.7.5 Every year, in the month of March, a letter shall be sent to all the Banks with whom BIS has made Investments requesting them not to deduct TDS on interest accrued during the year on Investments made by BIS.

5.7.6 Calculation of accrued interest shall be done as on 31 March of every year. The same shall be recorded in Investment Register and entered in Books of Accounts/ Tally.



### 5.7.7 Reporting of Investment to FC/EC:

5.7.7.1 It was decided that all investments made shall be reported to FC/EC as and when its meetings are held.

5.7.7.2 Agenda items of BIS Investments shall be prepared by Cash Section for FC/ EC meetings on quarterly basis for reporting of Investment made.

5.7.7.3 The file alongwith Agenda Item "Fund Management of BIS" shall be prepared by Cash Section for approval by DG. After the approval of DG, the Agenda Item will be sent to Bureau Secretariat for reporting to FC/EC.

5.7.7.4 Periodical Audit of the investments made on the recommendations of Fund Manager shall be arranged as decided by FC.

5.7.8 The following records shall be updated as and when any investment made/matured and receipt of interest etc. These records will be permanent and will be kept in a separate Almira under the supervision of SO(Cash)

- The original FDRs/D-Mat Statements will be kept in safe after verification. The scanned copies will be kept on computer as well as in a Pen Drive with the dealing Assistant/SO(Cash)
- Separate Investment Register will be maintained for Fixed Deposits in Banks, Government Securities and Bonds.
- Register for CGSL Statements for investment in Government Securities
- Register of Interest due on Government Securities
- Maturity-wise Statement of Fixed Deposits, Government Securities and Bonds.
- Statement of Accrued Interest as on 31<sup>st</sup> March.
- Quarter-wise Investment files will be maintained and binded.
- Statement for amortization of premium on Government Securities

## 5.8 APPENDIX

### 5.8.1 Process Flow Chart & Time Norms

Process Flow	Time Norms
Deposit of Cash into Bank	Within 1-2 working days
Preparation of Cheque for Bank Transfer/ NEFT/RTGS and intimation to Suppliers	Within 1-2 working days
Issue of receipt for DD/NEFT/RTGS	Within 1-2 working days
Issue of receipt for remittances received online	Real time basis through Website
Transfer of Fund by ROs/BOs to HQ	Every Monday
Investment of BIS Funds	<ul style="list-style-type: none"><li>• As and when Surplus Funds are available</li><li>• Same day in case of maturity.</li></ul>

### 5.8.2 Relevant Circulars (Copies appended)

- 5.8.2.1 BIS/HQ/Accounts/Circular (13)/2017 dated 30.08.2017
- 5.8.2.2 BIS/HQ/Accounts/Circular (10)/2017 dated 19.07.2017
- 5.8.2.3 BIS/HQ/Accounts/Circular (09)/2017 dated 19.07.2017
- 5.8.2.4 BIS/HQ/FIN/GST/Circular-06 dated 28.06.2017
- 5.8.2.5 BIS/HQ/FIN/GST/Circular-02 dated 21.06.2017
- 5.8.2.6 BIS/HQ/Accounts/Circular (07)/2017 dated 15.03.2017
- 5.8.2.7 BIS/HQ/Accounts/Circular (04)/2017 dated 16.01.2017
- 5.8.2.8 BIS/HQ/Accounts/Circular (11)/2016 dated 01.12.2016
- 5.8.2.9 Investment policy approved by 57<sup>th</sup> FC held on 15.11.16
- 5.8.2.10 BIS/HQ/Accounts/Circular (06)/2014 dated 18.03.2014
- 5.8.2.11 Accts/ 1:6 dated 04.09.2014
- 5.8.2.12 Accts/ B&C – II/ e-payment dated 29.06.2012

### 5.8.3 Books & Website to be referred to:

- 5.8.3.1 Central Treasury Rules regarding the handling of Cash Transactions
- 5.8.3.2 Receipt and Payment Rules
- 5.8.3.3 Website of Ministry of Finance([www.finmin.com](http://www.finmin.com))

## 5.8.4 Relevant Books/ Register/ Forms

- 5.8.4.1 Cash Book
- 5.8.4.2 Bank Book
- 5.8.4.3 Cheque Book Register
- 5.8.4.4 Receipt Book Register
- 5.8.4.5 Cheque Dispatch Register
- 5.8.4.6 Investment Register (HQ)
- 5.8.4.7 Register of CSGL Statements
- 5.8.4.8 Register of Interest due on Govt. Securities
- 5.8.4.9 Fund Transfer Register
- 5.8.4.10 Tax Invoice
- 5.8.4.11 Cash Payment Voucher
- 5.8.4.12 Bank Payment Voucher

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

**CIRCULAR**

**Subject: Dispensing with the System of Issue of Inter Office Debit Advices (IODAs)**

In view of the implementation of GST, it has been decided to dispense with the system of issue of IODAs by the Branch Offices to HQs or other Branch Offices of BIS. It has been observed that the Branch Offices had been issuing the IODAs in the past mostly in the following situations for which the actions are given below may be taken henceforth:

S.No.	Purpose of IODAs	Action to be taken by the concerned Branch Offices
1.	IODAs raised by Branch Offices for the Conference and Seminar Expenses	The expenditure may be booked in the Books of Accounts of Branch making the payment and additional budget for this purpose may be sought from the Finance Deptt, HQs, if required.
2.	IODAs raised by BOs for the Payment of Hotel Bills and Travel Expenses of the senior officials on tour	The concerned officials may, either take TA/DA Advance from their parent office or make the payment themselves through the Credit/Debit Card and submit the TA claim with their parent office.
3.	IODA raised by the Training Institute upon the ROs/BOs for the training expenses incurred for the ROs/BOs	The Training Institute should not issue the IODA to ROs/BOs and charge the expenses in its books of Accounts. The additional budget for this purpose may be sought from the Finance Deptt, HQs, if required.

In case any Branch is required to make any other payment which relates to some other Branch Offices, the expenditure may be charged in the Books of Branch offices which is making the payment. However, an intimation should be sent to the concerned Branch office through mail with the complete details of the payment made.

This issues with the approval of DDGF.

Sd/-

Ref: Accts/5:1  
Dated: 30.08.2017

(VINOD KUMAR)  
Director (Accounts)

**Circulated through Intranet for information & compliance by  
Heads of all ROs/BOs/Labs/NITS**

Copy to: ITS Department for uploading the circular

भारतीय मानक ब्यूरो

लेखा विभाग मुख्यालय

संदर्भ : लेखा / 1:6

दिनांक : 19 जुलाई 2017

विषय : मुख्यालय से निधि का हस्तांतरण

परिपत्र संख्या बीआईएस/मुख्यालय/लेखा/परिपत्र (10)/2017 दिनांकित 19 जुलाई 2017  
आवश्यक कार्यवाही हेतु संलग्न है ।

हस्ता/-

(विनोद कुमार)

निदेशक(लेखा)

भारतीय मानक ब्यूरो के सभी क्षेत्रीय कार्यालयों/शाखा कार्यालयों/एनआईटीएस/केन्द्रीय प्रयोगशाला को इंटरनेट के माध्यम से परिचालित ।

प्रतिलिपि

- आईटीएस: इंटरनेट के माध्यम से परिचालित करने के लिए

**BUREAU OF INDIAN STANDARDS**

**(ACCOUNTS DEPARTMENT)**

**CIRCULAR**

***Sub: Transfer of Funds from HQ***

1. ITS Department vide Note No. ITS/7:1 dated 02-05-2017 had made it mandatory w.e.f. 15.05.2017 for the clients/licencees of Product Certification to make online payment thorough Payment Gateway in the Bank Account at HQ(Bank of India).
2. The income under other activities of BIS which are offline are collected by ROs/BOs. This may be less than the expenses incurred in case of many ROs/BOs.
3. Therefore, in order to enable ROs/BOs to have sufficient funds to meet their working capital requirements of expenses being incurred by them as per the Budget Allocation, a request for transfer of funds may be sent by ROs/BOs on every Tuesday in the format enclosed herewith.
4. Based on the requests of ROs/BOs, the funds will be transferred by Hq on Wednesday.
5. The instructions circulated vide Circular No. BIS/HQ/Accounts/Circular(06)/2014 dated 18.03.2014 regarding transfer of funds by ROs/BOs to HQ in excess of Rs. 1,00,000/- (in case of RO) and Rs. 50,000/- (in case of BO) on every Monday will continue to remain in force.

This issues with approval of DDGF.

**(Vinod Kumar)**  
**Director (Accounts)**

Ref : Accts/1:6

Date : 19-07-2017

**Circulated through BIS Intranet to:**

- Heads of all ROs/BOs/CL/NITS
- All DD(A&F)/AD(A&F)/SO at ROs/BOs/Labs/NITS



भारतीय मानक ब्यूरो

लेखा विभाग मुख्यालय

संदर्भ : लेखा/ 1:10

दिनांक : 19 जुलाई 2017

विषय : वस्तु एवं सेवा कर का जुलाई महीने से भुगतान

परिपत्र संख्या बीआईएस/मुख्यालय/लेखा/परिपत्र (09)/2017 दिनांकित 19 जुलाई 2017  
आवश्यक कार्यवाही हेतु संलग्न है ।

हस्ता/-

(विनोद कुमार)

निदेशक(लेखा)

भारतीय मानक ब्यूरो के सभी क्षेत्रीय कार्यालयों/शाखा कार्यालयों/एनआईटीएस/केन्द्रीय प्रयोगशाला को इंटरनेट के माध्यम से परिचालित ।

प्रतिलिपि

- आईटीएस: इंटरनेट के माध्यम से परिचालित करने के लिए



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

**CIRCULAR**

**Sub: Payment of Goods & Service Tax(GST) from July 2017 onwards**

1. ITS Department vide Note No. ITS/7:1 dated 02.05.2017 has made it mandatory w.e.f. 15.05.2017 for the licencees/clients of BIS of Product Certification to make online payment through Payment Gateway(Manakonline) in the Bank Account at HQ(Bank of India). The Service Tax Liability in respect of the online payments received by HQ from clients/licencees of Product Certification of ROs/BOs was discharged by HQ for the month of May & June 2017.
2. After the implementation of GST w.e.f. 01.07.2017, the Goods & Services Tax liability of ROs/BOs will be discharged by the respective RO/BO.
3. The ITS Department in consultation with CDAC has already provided ID & login to ROs/BOs to view and take prints of the details containing the Product Certification Receipts as well as GST received in an excel file in respect of each RO/BO. Therefore, all ROs/BOs will make the payment of GST relating to their Branch based on the details made available by ITS Department by due date of GST payment. The GST Return in the prescribed format will also be filed by respective ROs/BOs
4. As the Product Certification revenue pertaining to ROs/BOs is being received online in Bank A/C of HQ, , therefore, Inter Office Credit Advice will be issued by HQ on monthly basis to ROs/BOs. For accounting entries in the books of ROs/BOs, please refer to Para 3(ii) of Circular No. BIS/FIN/GST/Circular-5 dated 23.06.2017.

This issues with approval of DDGF.

sd/-

(Vinod Kumar)

Director (Accounts)

Ref : Accts/1:10  
Date : 19-07-2017

**Circulated through BIS Intranet to:**

- Heads of all ROs/BOs/CL/NITS
- All DD(A&F)/AD(A&F)/SO at ROs/BOs/CL/NITS

भारतीय मानक ब्यूरो

लेखा विभाग मुख्यालय

संदर्भ : लेखा 5:1

दिनांक : 15 मार्च 2017

विषय : पार्टी को किये गये भुगतान संबंधित सूचना

परिपत्र संख्या बीआईएस/मुख्यालय/लेखा/परिपत्र (07)/2017 दिनांकित 15 मार्च 2017

आवश्यक कार्यवाही हेतु संलग्न है ।

हस्ता/-.

(विनोद कुमार)

निदेशक(लेखा)

भारतीय मानक ब्यूरो के इंटरनेट के माध्यम से निम्नलिखित को परिचालित:

- सभी क्षेत्रीय कार्यालय/शाखा कार्यालय/एनआईटीएस/केन्द्रीय प्रयोगशाला के प्रमुख
- सभी क्षेत्रीय कार्यालय/एनआईटीएस/केन्द्रीय प्रयोगशाला /मुख्यालय में कार्यरत लेखा व वित्त संबंधित अधिकारीगण/सभी क्षेत्रीय कार्यालय में कार्यरत अनुभाग अधिकारीगण एवं सहायक निदेशक(लेखा व वित्त)

प्रतिलिपि

- आईटीएस: इंटरनेट के माध्यम से परिचालित करने के लिए

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

**CIRCULAR**

**Subject : Intimation regarding payment made to party**

Please refer to Accounts Department Circular No. Accts/B&C-II/e-payment dated 29.06.2012 regarding payment to suppliers, employees and pensioners through electronic transfer.

After remitting payment through electronic mode to the parties, an intimation is required to be sent to the concerned parties regarding the details of the payment made (viz. UTR No., Invoice No., Date of Invoice, TDS etc.) so that the parties may link it to their invoice(s). However, it has been observed that ROs/BOs/CL/NITS after remitting payment to parties through RTGS/NEFT are not providing details of the payment to them. This is causing difficulties to the parties to link the receipt against their invoices and resulting in undue references and correspondences. Few such references have also been received at HQ.

In view of the above, Heads of all ROs/BOs/CL/NITS are requested to arrange to send intimation to the parties about the details of the payment made to them. The intimation may be sent preferably through e-mail or by post in case the email address of the party is not available. The proforma for sending intimation to the parties is enclosed herewith.

The above instructions may be complied with by all ROs/BOs/CL/NITS.

This issues with the approval of DDGF.

Sd/-

Ref: Accts/1:6  
Dated: 15.03.2017

(VINOD KUMAR)  
Director (Accounts)

**Circulated through Intranet for information & compliance by:**

- **Heads of all ROs/BOs/Labs/NITS**
- **All DDA&F/AD(A&F) in ROs/AD(A&F)/SOs in BOs**

**BUREAU OF INDIAN STANDARDS**

\_\_\_\_\_ Branch  
Address of BO \_\_\_\_\_

Our Ref: \_\_\_\_\_

Dt. \_\_\_\_\_

Subject : **PAYMENT OF BILLS**

M/s \_\_\_\_\_

Dear Sir,

An amount of Rs. \_\_\_\_\_/- has been remitted to your Bank A/c No. \_\_\_\_\_ of \_\_\_\_\_ Bank through NEFT/RTGS No. \_\_\_\_\_ Dt. \_\_\_\_\_ from \_\_\_\_\_ Bank towards the payment of your following Bill(s)/Invoice(s).

S.No.	Bill No(s)	Date of Bill	Amount	Total Amount
1				
2				
3				
4				
5				
6				
7				
8				
<b>Total Amount</b>				
<b>Less Deduction</b>				
<b>TDS : 10%</b>				
<b>VAT :</b>				
<b>Total Deduction</b>				
<b>Net Amount Paid</b>				

In case, the above amount has not been credited to your Bank Account, please contact at following number/mail

Yours faithfully,

Section Officer(\_\_\_\_ BO)

Tel : \_\_\_\_\_ Extn. \_\_\_\_\_

e-mail: \_\_\_\_\_@bis.gov.in

PAN No. AAATB0431G

S.T. No. \_\_\_\_\_

**BUREAU OF INDIAN STANDARDS**  
(ACCOUNTS DEPARTMENT:HQ)

**CIRCULAR**

**Sub: Guidelines for Permanent Advance(Imprest) to officials of BIS at ROs/BOs/NITS/Labs and Adjustable Advance for purchase of Market Samples**

1. **Permanent Advance(Imprest) to officials at ROs/BOs/Labs:** There is a provision in BIS (Power and Duties of DG) Regulations, 1987 (Sl. No. 9 of the Schedule appended to the Regulations) for sanctioning and providing of Permanent Advance(Imprest) to BIS officials (i.e. Imprest to officials other than Cashier) up to Rs. 15,000/-. Such Permanent Advance(Imprest) to the officials is given to meet the day to day urgent petty cash payment requirements relating to urgent administrative expenses, minor repairs & maintenance, urgent purchase of laboratory consumables/chemicals, miscellaneous expenses etc. This is reflected under the Account Head: "Imprest other Departments" in the Trial Balance and Ledger Account. It has been observed from the details received from ROs/BOs/Labs that the Permanent Advance(Imprest) has been given to number of officials at many ROs/BOs. In some cases, Permanent Advance(Imprest) has been given to the officials for meeting office expenses for which the Adjustable Advance could have been given. During the ROs/BOs meeting held on 8.12.2016, it was decided that Permanent Advance(Imprest) in the BOs will be with one person only (Refer Minutes at Sl. No. 5.2). It has, therefore, been decided that the Permanent Advance(Imprest) (excluding Cashier) may henceforth be given and continued only with the following officials at ROs/BOs/Labs with the limits given against each:

Sl. No.	Official to whom Permanent Advance (Imprest) may be sanctioned	Purpose for keeping Permanent Advance(Imprest)	Limit of Permanent Advance (Imprest)
1	DD(A&F) or AD(A&F) or SO in the BOs and NITS (to be nominated by Head of the BO/NITS)	To meet day to day petty expenses relating to repairs/maintenance/ administrative & miscellaneous expenses	Up to Rs. 5,000/-
2	DD(A&F) or AD(A&F) or SO in Region (to be nominated by DDGR)	To meet day to day petty expenses relating to repairs/ maintenance/ administrative & miscellaneous expenses	Up to Rs. 10,000/-
3	One of the official in each laboratory i.e. Mechanical Lab, Electrical Lab, Chemical Lab. (To be nominated by the Head of the Laboratory)	For urgent petty purchase of laboratory consumables/Chemicals, other emergent lab expenses for uninterrupted testing of samples in the Laboratories etc..	Up to Rs. 15,000/-
4	DD(A&F) or AD(A&F) or SO in the Laboratory (to be nominated by Head of the Laboratory)	To meet day to day petty expenses relating to repairs & maintenance, freight, administrative and miscellaneous expenses at the laboratory	Up to Rs 5,000/-

The Permanent Advance (Imprest) drawn by above officials if it exceeds the limits given in the table, may be refunded at ROs/BOs/Labs. The Permanent Advance (Imprest) drawn by all other officials may also be refunded at all ROs/BOs/Labs. The expenditure out of Imprest shall be made as per the provisions of GFR.

The Cashier in the ROs/BOs may have cash Imprest in their chest depending upon the day to day requirements by following the Circular No. BIS/HQ/Accounts/ Circular(11)/2016 dated 1.12.2016.

2. **Adjustable Advance for Purchase of Market Samples:** It was also agreed in the ROs/BOs meeting held on 08 Dec 2016 that Adjustable Advance of Rs. 25,000/- would be adequate for purchase of Market Samples in each BO at each occasion (Sl. No. 5.1 of the Minutes). Accordingly, Adjustable Advance for purchase of Market Samples up to Rs. 25,000/- on each occasion, henceforth may be sanctioned only to one of the officials at each Branch (to be nominated by the Head of each Branch) who shall settle the Adjustable Advance before drawl of the next Adjustable Advance.

This issues with the approval of DDGF.

Our Ref: Accts/1:6  
Dated : 16-01-2017

sd/-  
(Vinod Kumar)  
Director(Accounts)

Circulated to:

- Heads of all ROs/BOs/NITS/Labs
- Heads of all Departments at HQs
- ADG/CVO/All DDGs
- All A&F officers at HQ/ ROs/BOs/CL/NITS
- PS to DG for DG's information

भारतीय मानक ब्यूरो  
लेखा विभाग मुख्यालय

संदर्भ : लेखा /1:6

दिनांक : 1 दिसम्बर 2016

विषय : नकदरहित भुगतान अर्थात केवल ई सी एस/चेक द्वारा भुगतान

परिपत्र संख्या बीआईएस/मुख्यालय/लेखा/परिपत्र (11)/2016 दिनांकित 1 दिसम्बर 2016 आवश्यक कार्यवाही हेतु संलग्न है ।

हस्ता/-.

(विनोद कुमार)

निदेशक(लेखा)

परिचालित सेवा में भामाब्यूरो इंटरनेट के माध्यम से:

- सभी क्षेत्रीय कार्यालय/शाखा कार्यालय/एनआईटीएस/केन्द्रीय प्रयोगशाला के प्रमुख
- मुख्यालय के सभी विभाग प्रमुख
- अपर उप महानिदेशक/मुख्य सतर्कता अधिकारी/ सभी उप महानिदेशक
- सभी क्षेत्रीय कार्यालय/ शाखा कार्यालय /एनआईटीएस/केन्द्रीय प्रयोगशाला /मुख्यालय में कार्यरत लेखा व वित्त संबंधित अधिकारीगण
- पी एस: महानिदेशक . महानिदेशक के जानकारी हेतु

प्रतिलिपि

- आईटीएस: इंटरनेट के माध्यम से परिचालित करने के लिए

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

**CIRCULAR**

**Sub: Cashless Payments i.e. payments through ECS/Cheques only**

A meeting was taken by the Hon'ble Minister of Consumer Affairs, Food & Public Distribution on 25 Nov 2016 in the Ministry in which it was emphasized that all payments should be made cashless.

The Condition No. 5 of the General Conditions of Delegation of Powers circulated vide BIS/DGO(444)/2016 dated 25.04.2016 states that all payments may be made by ECS. However, it has been observed that most of the ROs/BOs are still making many payments in cash.

It is once again reiterated that all payments henceforth in BIS to all the Parties/Employees shall be made cashless. The official payments as well as personal payments viz. TA/DA/LTC/Medical/Conveyance/Adjustable Advance to Employees etc. shall also be made cashless i.e., through ECS using NEFT/RTGS or through cheques only. However, petty cash payments in very emergent circumstances, where payment through ECS/Cheque is not possible, can be made by the Cashier or the Officer holding the Imprest.

This issues with the approval of DG:BIS.

Our Ref: Accts/1:6

Dated: 01.12.2016

sd/-  
(Vinod Kumar)  
Director (Accounts)

Circulated to:

- Heads of all ROs/BOs/CL/NITS
- Heads of all Departments at HQs
- ADG/CVO/All DDGs
- All A&F officials at HQ/ ROs/BOs/CL/NITS
- PS to DG for DG's information

Copy to : ITS for placing on Intranet



**INVESTMENT POLICY GUIDELINES FOR INVESTMENT OF BIS FUNDS GIVEN BY  
FINANCIAL COMMITTEE IN ITS 57<sup>TH</sup> MEETING HELD ON 15.11.2016**

**I. Upto 100% of corpus in FDs of Public Sector Banks only:**

- a) Investment allowed in Fixed Deposits of all Public Sector Banks with ratings of AA or above.
- b) Net Worth based exposure limits: For AAA rated Banks, the exposure limit is fixed at 5% of the Bank's Net Worth, for AA+ rated Banks 3% of the Bank's Net Worth and for AA rated Banks 2% of the Bank's Net Worth.
- c) No investment to be considered to Private Sector Banks.

**II. Upto 25% of the corpus in Central Govt. Securities & Corporate Bonds:**

- a) Central Govt. Securities – Investment in Central Govt. Securities may be considered for long term.
- b) Lower Tier II Bonds for Public Sector Banks rated AA or above.
- c) Corporate Bonds of AAA rated Central Public Sector undertaking in the primary market only.

**III. Maximum Tenure:**

- a) Public Sector Banks with rating of AA or above : 5 years from the date of investment, with leeway of 30 days for flexibility in investments.
- b) Govt. Securities : No Maximum Tenure
- c) Lower Tier II Bonds of AA Public Sector Banks rated AA+ or above : 10 years
- d) Corporate Bonds of AAA rated CPSU : 5 years

**IV. Single entity exposure limit:**

- a) **Bonds and Fixed Deposits of PSU Banks:** 25% of total corpus or respective Net worth based exposure limits, whichever is less. (for this purpose, bonds and FDs in a single bank shall be clubbed together).
- b) **Bonds of CPSUs:** 10% of corpus.

**BUREAU OF INDIAN STANDARDS**


**(ACCOUNTS DEPARTMENT)**

**CIRCULAR**

**Subject: Revised Guidelines for Operation of Bank Accounts and Transfer of Funds by ROs/BOs/SBOs/NITS/T&C to HQ**

1. In the existing procedure, all ROs/BOs are maintaining two Bank Accounts, i.e., Account No. I, for depositing all the collections and Account No. II, for making all the payments. As per the fund transfer guidelines, the funds in excess of Rs. 5000/- in Account No. I are required to be remitted by all ROs/BOs to HQs on every Monday and the funds in A/c No. II are required to be kept at the barest minimum possible according to the needs of the ROs/BOs for payment of all expenses/Service Tax/Salary/Pension/GPF etc.
2. Now all the payment relating to Salary, Pension, Retirement benefits, GPF, Leave Encashment, etc have been centralized and are being released from HQ by e-Payment mode. Hence, the payment to be released by ROs/BOs/T&C/NITS have considerably been reduced and the payments are being made by ROs/BOs/T&C/NITS only for the Administrative/ Establishment expenses excluding Salary/Pension and capital expenditure for furniture/office equipment etc as per the budget. Therefore, the guidelines for operation of Bank Account and transfer of funds by ROs/BOs have now been revised with the approval of DDGF and the revised guidelines are given below for strict compliance by ROs/BOs/SBOs/NITS/T&C:
  - i) Each RO/BO shall now have only one Bank Account (in place of existing two Bank Accounts, i.e., Account No. I and Account No. II). Bank Account No. II shall only be retained and continued and this Account may hence forth be called as "Bank Account of RO/BO (name of RO/BO)".
  - ii) The Bank Account No. I and all other Bank accounts, if any, shall be closed down. The closure letter to the Bank may be issued after all the entries in the Bank Account(s) are realized and the Bank Balance as per the Bank Passbook and the Bank Book are reconciled. This exercise may be completed in the next 15 days and at the time of closer of the Bank Account(s), the entire balance may be transferred to the above single Bank Account of RO/BO.
  - iii) All the Receipts of ROs/BOs shall be deposited in "Bank Account of RO/BO" with immediate effect. All the Payments shall continue to be made from A/c No. II (now named as Bank Account of RO/BO).
  - iv) The balance as per the Bank Passbook in the above single Bank Account of the RO/BO shall be obtained from the Bank in the forenoon of every Monday. After retaining Rs. 1,00,000/- (Rupees one lac only) by each RO and Rs. 50,000/- (Rupees Fifty Thousand only) by each BO, the entire amount exceeding these ceilings shall be transferred to HQs by RTGS in the Bank Account No.

- v) In case of the transfer of funds between 1<sup>st</sup> to 5<sup>th</sup> of the Month when the Service Tax payment is due, ROs/BOs, if required, may retain the requisite amount for the purpose of payment of Service Tax in addition to above ceilings. However, for the purpose of transfer of funds on every Monday, the retention of fund in the above single Bank Account of RO/BO shall not exceed (a) the above ceilings plus amount required for Service Tax between 1<sup>st</sup> to 5<sup>th</sup> of the month and (b) the above ceiling on the remaining Mondays of the month between 6<sup>th</sup> and last day of the month.
- vi) The payments of expenses by ROs/BOs during the week shall be made out of the retention of above balance in Bank Account on Monday (i.e., Rs. 1.00 Lac in Bank Account of Region(s) and Rs. 0.50 Lacs in the Bank Account of Branch offices) and the collections made by ROs/BOs in this Account during the week.
- vii) All the payments by ROs/BOs to outside parties as well as to employees shall be made by electronic mode only from the above single Bank Account.
- viii) In order to verify and ensure that the funds remitted by ROs/BOs on every Monday have been credited to our Bank Account at HQs, all ROs/BOs shall send an intimation by fax/email (Fax No. 011-23231904/e-mail: [df@bis.org.in](mailto:df@bis.org.in), [acct@bis.org.in](mailto:acct@bis.org.in)) on the same day when the funds are remitted to HQs.
- ix) All ROs/BOs/SBOs/NITS/T&C shall also send through fax/mail a Monthly statement on 1<sup>st</sup> day of every month indicating the date(s) and the funds remitted to HQs during the previous month from the above single Bank Account.
- x) All other instructions given in the Circular No. Acct/1.8 dated 25 Sep 2002 regarding cash transactions which contained, "Measures to be taken to prevent embezzlement of money" and "internal checks and procedures for accounting of Receipts/Payments and preparation of Bank Reconciliation Statement" shall be strictly complied with.

  
18/3/14  
(Vinod Kumar)  
Director(Finance)

Our Ref: Accts/1:6(2013-14)  
Dated: 18.03.2014

Circulated to: Heads of all ROs/BOs/SBOs/T&Cs & NITS

Copy to : ITSD for hosting on Intranet

Confidential

**BUREAU OF INDIAN STANDARDS  
ACCOUNTS DEPARTMENT**

NEW DELHI

**Ref: Accts/1:8**

**25 September 2002**

**Sub: Cash Transaction**

Attention of Heads of all ROs/Bos is invited to following in respect of Cash Transactions:

- i) Central Treasury Rules regarding the handling of Cash Transactions
- ii) Accounts Manual circulated to ROs/Bos at the time of decentralization of Accounts in 1983-84
- iii) Finance & Accounts Manual circulated vide DAC/50 dated 3.8.1998
- iv) Instructions regarding Bank Reconciliation contained in the set of instructions for closing of accounts which is circulated to all ROs/Bos every year in the month of March

Attention is also invited to Internal audit Manual circulated in the floppy disk vide letter No. Accts/7:67 dated 22 October 2001. The paras No. 13.1, 13.2 and 13.3 of the Internal Audit Manual relate to operating procedure, internal audit procedure and internal audit report concerning the cash bank transactions.

Recently in one of the Branch Office, discrepancies relating to short deposit of cash collections into Bank Account have been detected and the matter is under investigation by the Vigilance department.

All Heads of ROs/Bos/CL are requested to take guard of the situation by taking all the preventive measures suggested earlier. To facilitate in the matter, a copy of the actions outlined in Annexure A and B are enclosed for strict compliance.

This issues with the approval of DDGF.

Sd/-  
Director (Finance)

CIRCULATED TO HEADS OF ALL ROs/Bos/CL/DS

**MEASURES TO BE TAKEN TO PREVENT EMBAZZLEMENT OF MONEY**

1. Amount received in cash and recorded in the Realization Day Book (RDB) to be tallied with cash Memo/receipt and entry in the RDB and Bank Book(BB) is to be initialed by the SO In-charge/AD/DD.
2. On the next working day when depositing, the Cash received on the previous day as mentioned above, into the bank, the entries in the foil and counterfoil of the banks pay in slip are to be checked by SO/AD/DD with reference to the entries in the RDB and BB before and after the deposit of cash into the bank.
3. The bank statement of each month shall be obtained on the 1<sup>st</sup> working day of the next month and each entry of cash receipt in the RDB is to be tallied with corresponding amount credited in the bank statement and discrepancy, if any, is to be brought by the SO/AD/DD to the notice of the Head BO/RO and to the notice of Bank and discrepancy be reconciled immediately.
4. The bank reconciliation statement for every month is to be prepared by 7<sup>th</sup> of the following month positively and the same be examined by SO/AD/DD and approved by the heads of ROs/Bos. The discrepancy pointed out in the bank reconciliation is to be taken up with bank immediately and the same reconciled within the following month.
5. At the end of each month, a certificate may be recorded in the Bank Book with the signature of SO/AD/DD duly countersigned by the Heads of the ROS/BOS that the instructions given in para 6.2.1.2, 6.2.1.3 and 13.2.1.2.3 in addition to other instructions of the internal audit procedures in regard to "Cash Sales" and "Cash and Bank" in the Internal Audit System Manual have been complied with.
6. Detailed instructions in respect of Internal Checks and Procedure for accounting of receipts/payments and preparation of Bank Reconciliation Statement are also stated in Annexure 'B'.

**Internal Checks and Procedure for accounting of receipts/payments and preparation of Bank Reconciliation Statement:-**

1. All receipts of cash and bank shall be countersigned by the Section Officer Incharge
2. Before depositing the collections with the bank, the total of all cash receipts shall be made and verified by the Section Officer Incharge.
3. The pay in slip filled in by the cashier shall be checked and also signed by Section Officer Incharge before depositing the collections into the bank on the next working day. The amount written in the counterfoils and the portion of pay in slip retained by Bank should be in agreement. No blank spaces should be left out to enable future insertion/corrections of accounts in figures and words
4. After depositing the cash, the receipted counter foil of the pay in slips shall be checked by the Section Officer Incharge.
5. The entries of cash receipts shall be properly attested in the Bank Book & Realization Day Book and countersigned by the Section Officer Incharge.
6. The daily cash receipts from Sales Counter are entered in Column NO. 10 of Realization Day Book. At the end of the month, the total of column No. 10 shall be analyzed with reference to sales Day Book (Cash) received for the month to find out the reconciliation of the two records
7. The Section Officer Incharge of Sales Counter should verify statement of Cash Sale with the carbon copy of Cash Memo. The totals of statement shall be verified and signed by Section Officer Incharge.
8. The Cash sale/Credit Sale of hard copies of CD Rom prints – The Section Officer Incharge of sales shall reconcile at the end of the day, the number of pages on CD-Roms taken from computer and the number of CD Rom prints sold by cash memos. For this purpose, the number of pages sold, may be recorded in the cash memos. The total number of pages in the cash memos issued in a day shall tally with the numbers of prints taken as shown by the computer. A register shall be maintained for this purpose which shall show number of pages printed by computer and number of pages sold by Cash Memos which shall tally. The Cash Memo numbers shall also be recorded in the register. The register shall be signed daily by the Section Officer Incharge of Sales.
9. The amount received by the Cashier as imprest as well as that received for disbursement of salary is routed through ACB. Such entries in the ACB shall be attested by Section Officer Incharge and verified that the amount received has been entered in ACB on the same dates.  
The casting, balancing and carrying over the balance in the ACB and RDB should be checked and initialed by the Section Officer Incharge.

47 JUDICIAL ACCOUNTS

All cash payments shall be properly reflected in the Analytical Cash Book and duly attested by the Section Officer Incharge. Payments by cheques shall also be attested in the Bank Book by the Section Officer Incharge

11. Cash in hand as shown in the ACB shall be physically checked by the Section Officer Incharge at least at the end of every month and certificate to that effect recorded in ACB.
12. Surprise check of cash shall be made by the SO and Head of the Branch once in a month and certificate to that effect recorded in the ACB..
13. The closing cash balance of ACB shall tally with the closing balance with the balance of Imprest Account in the General Ledger.
14. Correctness of total expenditure in the ACB at the month end may be ensured by adding the opening cash balance at the beginning of the month and the total cash received during the month and subtracting therefrom the closing cash balance. After ensuring the correctness, necessary JV for accounting of transactions shall be prepared signed by Section Officer Incharge and Head of RO/BO.
15. The Analytical Cash Book, Realization Day Book, Bank Book shall be signed by the cashier, Section Officer Incharge and Head of the Branch Office at the end of every month.
16. The Bank reconciliation Statement must be prepared every month in the format enclosed. The job of reconciliation of Bank Account may be entrusted to person other than cashier. The Section Officer Incharge which shall check, scrutinize and tally the Bank Reconciliation statement with the Bank Statement every month without fail. There should not be any item of cash deposited but not credited by Bank under any circumstances. The Bank Reconciliation statement should be signed by both by the Section Officer and Head of the RO/BO. Before signing by the Head of RO/Bo, he shall carry out random checking of Bank Reconciliation statement every month to ensure correctness of the Bank Reconciliation Statement prepared. A copy of the Bank Reconciliation Statement(along with copy of Bank Statement)) should be sent to HQ every month along with the Trial Balance in the format enclosed.
17. Outstanding entries in the Bank Reconciliation statement must be reconciled by the time the next reconciliation statement is prepared.
18. As per the standing instructions, the funds in excess of the prescribed limit of each Branch Office in Account No. I are to be transferred to HQ on 1<sup>st</sup>, 10<sup>th</sup> and 20<sup>th</sup> of each month. A statement in this regard shall be sent to HQ n 21<sup>st</sup> of every month indicating therein the Bank Balance in account No. I, amount retainable as per standing instructions, Amount remitted to HQ, Amount retained in bank in Account No. I and the reasons of amount excess retained in Account NO. I on all these three dates (Ref: HQ Circular NO. Accts/1:8 dated 26 July 2001(copy enclosed)
19. All the checks and measures stated in the Internal Audit Manual in connection with the above subject matter shall be complied with, including in connection with Internal Audit Procedure and Internal Audit Reports stated against paras 13.1, 13.2 and 13.3 of Internal Audit Manual, apart from other relevant provisions of the Internal Audit Manual.

20. Since the branch offices of BIS are functioning under the control of Regional Offices and the monthly Trial Balance are sent by branches to its Region also, the detailed checking and scrutiny of the Bank Reconciliation Statement of Branch Offices should be done by the respective Regional Offices.



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C/4

**BUREAU OF INDIAN STANDARDS**  
HQ: ACCOUNTS DEPARTMENT  
NEW DELHI


Ref: Accts/1:6

4<sup>th</sup> September 2014

Sub: Weekly Transfer of Funds

As per the existing instructions for Transfer of Funds, all ROs/BOs are required to send a monthly statement showing transfer of funds to HQ. It has been observed that most of the ROs/BOs are not sending the said statement to HQ.

In view of the above and to have a better financial control, all ROs/BOs are requested to send a monthly statement showing transfer of funds to HQ by 5<sup>th</sup> of next month in the enclosed proforma.

  
4/9/14  
(Vinod Kumar)  
Director (Finance)

Circulated to heads of all ROs/BOs/CTCC/NITS

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# STATEMENT SHOWING TRANSFER OF FUNDS TO HQ

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

Month \_\_\_\_\_

Date of Transfer	Bank Balance	Amounted retained in Bank	Amount remitted to HQ	Reasons for not transferring the amount in excess of the prescribed limit to HQ
1	2	3	4	5

SO(Accounts)

Head:BO

**BUREAU OF INDIAN STANDARDS**

Accounts Department:

Hqrs, New Delhi

Ref. Accts/B&C-II/e-payment

29<sup>th</sup> June 2012

**Sub: Payment to Suppliers, Employees and Pensioners exceeding Rs. 25,000 through electronic transfer - Circular of even number dated 15.06.2012.**

In compliance to the directions issued vide circular dated 15.06.2012, e-payment system is being introduced at BIS HQ. In order to successfully implement the e-payment system, the following internal control procedure has been prescribed which may be followed strictly by all concerned to avoid any mistake in e-payment:

**1. Action on the part of B&C-I/B&C-II/Salary(HQ)/Pension/GPF Section**

- i) All files/bills/claims for payment to suppliers/employees/pensioners etc. for the payment above Rs. 25000/- shall be accepted by these Sections only if these are containing the details of e-payment as elaborated in para 4(ii) of the circular dated 15.06.2012.
- ii) A data bank containing the e-payment details in respect of each payee shall be maintained by the respective section(s).
- iii) The authenticated e-payment details in the NEFT/RTGS form shall be attached (in duplicate) with each and every bank payment voucher by the dealing assistant. All particulars in the NEFT/RTGS form shall be correctly and completely filled up in typed written on computer. Format of NEFT/RTGS Form is enclosed.
- iv) Whenever the payment is made by NEFT/RTGS, the details of the same shall be indicated under para (i) of bank payment voucher.
- v) The concerned Section Officer shall verify the correctness of e-payment details in addition to other checks before signing the Bank Payment Voucher.

**2. Action on the part of Cash Section:**

- i) On receipt of Bank payment voucher(s), the dealing assistant shall fill up the Annex I in respect of the payments to all the payees on the day and enclose it with the of letter to the bank as per proforma enclosed( letter to bank and format of the Annex-I are enclosed). Separate and distinctive bank voucher number will be given to each e-payment. The corresponding entries in the bank book shall be made as per existing procedure.
- ii) On the basis of Annex-I, cheque of the consolidated amount of all the e-payments of the day in the name of the respective Bank shall be prepared by the dealing assistant.
- iii) The original copy of the NEFT/RTGS proforma sent by the concerned Section alongwith BPV will be detached by the dealing assistant and

*Copy to ITS - for placing on Internet.*


enclosed with the forwarding letter to be sent to the Bank. The duplicate copy of the NEFT/RTGS proforma will be retained in Cash Section by the dealing assistant alongwith the copy of the forwarding letter to the Bank and attached with the concerned Bank Payment Vouchers.

- iv) Before sending letter to the Bank for e-payment, the dealing assistant and SO(CASH) shall independently check the e-payment details filled in the NEFT/RTGS form for its correctness.
- v) The forwarding letter to the Bank, Annexure-I and the NEFT/RTGS forms shall be sent to the Bank by 3 P.M. everyday to enable the Bank to effect the e-payments on the same day.
- vi) The details regarding e-transfer of amount by the bank to the various payees along with UTR Number shall be collected by the dealing assistant from the bank on the same day in the evening.
- vii) The detailing assistant and SO(Cash) in the Cash Section and the dealing assistants and Section Officer(s) in the other sections shall verify the details of e-payment received from the bank to ensure that e-payments made by the bank are strictly as per the details sent to the bank. Any deviation should be brought to the notice of bank and the higher authorities on the same day. The dealing assistant and concerned SO shall sign on the office copy of the Annex I against each BPV to certify that the transfer effected by the bank is correct in all respects.
- viii) The UTR number obtained from the bank shall be recorded by the dealing assistant on the office copy of the Annex I, bank book and on the respective bank payment voucher.

### 3. Action on the part of Final Account Section:

The dealing assistant in the Final Account Section should enter UTR No. in respect of each bank payment voucher properly in the narration part to facilitate the linkage of payment for future references and for the purpose of Bank Reconciliation.

This issues with the approval of DDGF.

  
29/1/12  
(Vinod Kumar)  
Director(Finance)

Encl: As Above

Circulated to:

- SO(B&C-I)/ SO(B&C-II & Final Accounts)/ SO(Cash)/ SO(Sal-HQ)/ SO(Finance)/SO(Pension)
- All dealing Assistants of these Sections
- Heads of all ROs/BOs/CL/NITS with a request to suitably implement the internal control(s) in their office to avoid any mistakes in e-payment.

Copy to:

- ADGT ... for kind information please
- DDGF ... for kind information please.

The  
cash

भारतीय मानक ब्यूरो  
BUREAU OF INDIAN STANDARDS

मानक भवन, 9 बहादुरशाह जफर मार्ग, नई दिल्ली-110002  
Manak Bhavan, 9 Bahadur Shah Zafar Marg, New Delhi-110002

दूरभाष  
Phones 2323 0131  
2323 3375  
2323 9402

Website : www.bis.org.in  
e-mail :

तार : मानकसंस्था  
Grams : Manaksanstha

Ref: Accts/1:6

Dated

The Manager,  
Syndicate Bank  
Manak Bhawan,  
New Delhi

Sub: e-payment

Sir,

Please find enclosed herewith a cheque No \_\_\_\_\_ dated \_\_\_\_\_ for  
Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_ )  
towards payment to various suppliers/employees/pensioners through  
NEFT/RTGS/bank transfer as per details given in Annexure-I.

The complete particulars in respect of each party for the NEFT/RTGS/Bank Transfer are  
also enclosed in the proforma. In case of employees/pensioners having their Bank  
Account in your Bank, their account number have been mentioned in the Annex. I for  
effecting transfers.

You are requested to effect the payments by transfer through NEFT/RTGS/Bank  
Transfer. The details containing UTR number etc. of the transaction(s) may please be  
provided in respect of each transfer.

Thanking you,

Yours faithfully,

Section Officer(Cash)

Encl: As Above

PARTICULARS OF SUPPLIERS/EMPLOYEES/PENSIONERS  
FOR EFFECTING NEFT/RTGS/BANK TRANSFER

Sl. No.	BPV No.	Particulars of the party/employee/pensioner	Bank Account No.	Amount(Rs.)	UTR No.
A.		FOR BANK TRANSFER TO EMPLOYEES/PENSIONERS' ACCOUNTS IN YOUR BANK			
		Sub Total			
B.		NEFT/RTGS TRANSFERS AS PER DESTAILS IN PROFORMA ENCLOSED			
		Sub Total			
		TOTAL (A + B)			

Date: \_\_\_\_\_

Section Officer(Cash)  
Bureau of Indian standards  
HQ, New Delhi

**Particulars for Payment through NEFT/RTGS/Bank Transfer**

Name of the Applicant	BUREAU OF INDIAN STANDARDS
Account Title	CURRENT
Debit Account No.	9084
Account Type	

**Beneficiary Details**

Beneficiary Name	
Credit Account No.	
Centre(Location)	
Bank	
Branch	
IFSC Code	

**Remittance Details**

Amount(in figures)	
Amount (in words)	
Remarks/narration	

(Dealing Assistant)

(Section Officer)

**CHAPTER 6**  
**TRIAL BALANCE AND**  
**FINAL ACCOUNTS**



According to Rule 46(2) of BIS Rules, 2017, Annual Statement of Accounts comprising Income and Expenditure Account and Balance Sheet alongwith the schedules are to be submitted for audit not later than 30<sup>th</sup> June each year in the form prescribed therein. In order to comply with this obligation, the Annual Accounts are required to be finalized and completed well in advance of 30<sup>th</sup> June every year for submission to C&AG after the approval of Executive Committee.

## **6.1 Accounting Policies-**

The significant accounting policies followed by BIS in preparation of Annual Accounts are as under:

### **6.1.1 Accounting Convention**

- The Financial Statements are prepared on the basis of historical cost convention, unless otherwise stated and generally on the accrual method of accounting except the Certification Income and the interest due on default investments which are accounted on cash basis.

### **6.1.2 Inventories**

- The value of Stock of Indian Standards and other publications are not accounted for as a matter of policy. However, the Stock of Paper, Laboratory Consumables, Spares, Stationery and gold are valued at cost.

### **6.1.3 Investment**

- The Investments are usually carried at cost.
- The premium paid on acquisition of permanent investment is amortized on a time proportion basis upto the date of maturity.

### **6.1.4 Fixed Asset**

- Fixed Assets are stated at Cost of acquisition inclusive of inward Freight, Duties and Taxes.
- Fixed Assets acquired out of Grants/Assistance from Ministries are capitalized at values stated, by corresponding credit to Corpus/ Capital Fund.
- Fixed Assets received by way of non-monetary grants are capitalized at values stated by corresponding credit to Corpus/Capital Fund.

### **6.1.5 Depreciation**

- Depreciation is provided on written down value method as per the rates specified in the Income Tax Act 1961.

### **6.1.6 Government Grants/ Assistance**

- Government Grants/Assistance are accounted on realization basis.
- All Government Grants/Assistance from Ministries and their utilization are shown in the Earmarked/Endowment Fund Schedule.
- The Government Grants/Assistance utilized towards Capital Cost of setting of projects and acquisition of Fixed Asset are shown as addition to Corpus/Capital Fund.

### **6.1.7 Foreign Currency Transactions**

- Transactions denominated in Foreign Currency are accounted at the exchange rate prevailing at the date of the transaction.
- Current Liabilities are converted at the exchange rate prevailing as at the end of the year and the relevant gain/loss is transferred to Income & Expenditure Account.

### **6.1.8 Pay & Allowances**

- The payments of Pay & Allowances and leave encashment are charged to Income & Expenditure Account on cash basis under Pay and Allowances.

### **6.1.9 Retirement Benefits**

- Liability towards Pension of retired employees and pension & gratuity of existing employees for past service based on the Actuarial Valuation is accrued and provided in the Pension/Gratuity Liability Fund Account shown under the Schedule - Earmarked/Endowment Fund.
- Based on the Actuarial Valuation Report, Annual Contribution to the Fund is provided in the Income & Expenditure Account with corresponding credit to Pension/Gratuity Liability Fund Account.
- The actual payments of all pensionary benefits and recurring pension during the year are debited to Pension & Gratuity Liability Fund Account.

### **6.1.10 Loans to Employees**

- The Interest on House Building, Conveyance and Computer Loan given to employees is accounted on cash basis after the recovery of the principal amount of Loan.

### **6.1.11 GPF Accounts**

- The surplus/deficit in the GPF Account of employees are treated as income/expense of the Bureau.

## **6.2 MAINTENANCE OF BOOKS OF ACCOUNTS**

**6.2.1** The Accounts of BIS are computerized on the TALLY software at Headquarters(HQ) & ROs/BOs and maintained on double entry system of Book Keeping. The accounts have been decentralized upto the level of Branch Offices and BOs are required to maintain their Books of Accounts for the transactions conducted by them. However, the preparation of Pay Roll, Provident Fund, Pension, Advances, National Pension Scheme and Benevolent Fund are centralized at HQ.

**6.2.2** The ROs/BOs are required to prepare their Accounts up to the stage of Trial Balance only. The balances appearing in the Trial Balance of ROs/BOs for the year ending 31<sup>st</sup> March every year are merged in the Books of HQ under respective account heads through a Journal Voucher (JV) and the consolidated Annual Accounts comprising of Balance Sheet and Income & Expenditure Account are prepared at HQ only. However, ROs/BOs are required to send Trial Balance and Schedules every month for purpose of management reports and control.

### **6.2.3 Maintenance of Accounts At HQ**

**6.2.3.1** The Final Accounts Section of the Accounts Department:HQ will compile the Annual Accounts of BIS on the basis of Trial Balance of HQ and the Trial Balances of ROs/BOs for the year ending 31<sup>st</sup> March every year. The Balance Sheet, Income and Expenditure Account and annexures thereto including Receipts and Payments

Account will be prepared as per the Common Format of Accounts prescribed for autonomous bodies by Ministry of Finance.

**6.2.3.2** The books of accounts to be maintained for the purpose of Annual Accounts will be same for HQ as well as for ROs/BOs. However, some of the functions which are centralized at HQ, its Books of Accounts and other records will also be kept at HQ as under:

- Records relating to Salary Bills and other subsidiary ledgers relating to loans and advances to employees and other recoveries.
- Records for the following specified accounts:
  - General Provident Fund Books
  - Pension Payment Books
  - Plan Projects and its separate Books of Accounts viz. Bank Book, Journal & Ledger Books
  - House Building & other Advances Ledgers
  - Benevolent Fund Books
  - National Pension Scheme Ledgers
  - Investments Records
  - Income tax Returns & Records

**6.2.4 Books of Accounts to be maintained by HQ/ROs/BOs:**

**6.2.4.1 Main Books**

- i) Cash Book
- ii) Bank Book
- iii) General Ledger
- iv) Journal Book
- v) Trial Balance

**6.2.4.2 Subsidiary Books & Records**

**Subsidiary Books:**

- i) Sundry Debtors Ledger -Sales
- ii) Sundry Debtors Ledger -Certification

- iii) TA Ledger
- iv) LTC Register/Ledger
- v) Adjustable Advance Ledger
- vi) Medical Reimbursement Register
- vii) Assets Register: It shall be maintained as per Form AC-3.14 in loose leaf forms. For each category of assets, separate section in the ledger may be opened and each section be page-numbered in separate serial order. Depreciation is to be charged on the basis of written down value at the rates prescribed for various categories of assets (please refer circular No. BIS/HQ/Accounts/ Circular(15)/2015 dated 19th November 2015).

#### **Records**

- i) Inter Office Debit Advice
- ii) Inter Office Credit Advice
- iii) Cash Payment Voucher
- iv) Bank Payment Voucher
- v) GST File for GSTR 1,2,3 and 3B.
- vi) Professional Tax Payment and Return File
- vii) TDS File for issue Form 16A
- viii) TDS Return File
- ix) File for counterfoils of Cheques issued
- x) File for counterfoils of Cash Receipts/DD deposited in Bank
- xi) AC-15 Statement File
- xii) Covering letter of Receipts

#### **6.2.5 General Ledger Book**

HQ/ROs/BOs are required to maintain General Ledger Books in the software (Tally). The Balances in the Subsidiary Ledgers are required to be reconciled with the General Ledger every month for finalizing the Trial Balance. Closing balances of Non-Revenue Accounts at end of year will automatically be carried over as opening balance in the next year in the software 'Tally' The entries of Journal Vouchers, Cash Vouchers, Bank

Payment Vouchers in Tally will update the General Ledger Accounts. All entries made in Tally shall be verified. At the end of each month, the balance of Ledger Accounts in TALLY shall be taken in the Trial Balance under the appropriate debit/credit columns as the case may be. The Tally software also generate the Trial Balance which may be taken in the format of Trial Balance prescribed (please refer Circular No. BIS/HQ/Accounts/Circular(03)/2018 dated 6th March 2018 which also contain the format of Trial Balance). The print of General Ledger may be taken on half yearly basis.

## **6.2.6 Journal Book**

**6.2.6.1** Journal vouchers may be prepared in the prescribed format and serially numbered for each financial year. The Journal Vouchers should be entered in TALLY after authorization by Competent Authority. The Tally software will automatically post the JVs in the respective ledger accounts. The Print of the Journal Book shall be taken on monthly basis.

**6.2.6.2** Inter Office Debit/Credit Advices: Transactions relating to other offices including HQ are required to be immediately advised to the corresponding office through the Debit/Credit Advice, as the case may be, duly supported by the documents relating to transactions. At the end of each month, along with the Trial Balance, a copy of the ledger relating to HQ account may be sent to HQ for reconciliation of inter office transactions and a copy of corresponding ledger folio is also required to be sent to respective offices for reconciliation with its books of account. No inter office transaction at the end of year shall remain unadjusted.

**6.2.6.3** After the implementation of GST, the system of issue of IODAs by the branch offices to HQ or other branch offices of BIS for expenses and income has been dispensed with. (please refer circular No. BIS/HQ/Accounts/Circular(13)/2017 dated 30<sup>th</sup> August, 2017). However, the IODAs can be raised for the matters relating

to salary/pension, advances (including Transfer TA Advance), professional tax, transfer of funds etc.

#### **6.2.7 Bank Reconciliation:**

- 6.2.7.1** The Bank Book will be generated by the TALLY software system. All Bank Payment Vouchers entered in the Tally should be verified before taking the final print of the monthly Bank Book.
- 6.2.7.2** The Bank Reconciliation Statement (BRS) is required to be prepared every month and should be completed by 10th of next month. The job of reconciliation of Bank Account as far as possible may be entrusted to a person other than cashier. The Section Officer In-charge should check, scrutinize and tally the Bank Reconciliation statement with the Bank Statement every month without fail. There should not be any pending item in the reconciliation statement relating to cash deposited but not credited by Bank under any circumstances. The Bank Reconciliation statement should be signed by both the Section Officer and Head of the RO/BO. Before signing by the Head of RO/BO, he should carry out random checking of Bank Reconciliation statement every month to ensure correctness of the Bank Reconciliation Statement prepared.
- 6.2.7.3** Outstanding items in BRS should be pursued vigorously and reduced to the minimum possible. The unlinked Bank Credit/ Debit shall be kept at minimum at the end of every month. Liaison with bank may be maintained by dealing assistant & Section Officer to reconcile Unlinked Bank Credit/ Debit. Bank statement should also be checked on regular basis to see any wrong/ less / excess payment/ receipt. Discrepancy, if any, should be corrected with the help of the concerned Bank.
- 6.2.7.4** The BRS of BO will be scrutinized by AD(A&F)/DD(A&F) of the region and also by SO(FA)/AD(A&F) at HQ every month. The cash and cheque deposited into bank but not credited by the bank in BIS Account shall also be scrutinized.

### **6.3 Trial Balance**

**6.3.1** Monthly Trial Balance is required to be prepared in the prescribed format as given in the circular on Annual Closing of Accounts issued every year. Trial Balance should be sent to HQ by 15<sup>th</sup> of the following month. However, the Trial Balance for the year ended 31<sup>st</sup> March may be sent by 25<sup>th</sup> April alongwith all the schedules prescribed in the circular of Closing of Accounts.

As Heads of the BO Heads report to DDGRs, therefore, Branch Offices should send one copy of Trial Balance to Regional Offices for information and necessary action viz. monitoring the expenditure against the budget of the Branch etc. The DD(A&F)/AD(A&F) in the RO should also see and arrange to send the Trial Balance of Branch offices of their Region.

**6.3.2** The SO(FA) and AD(A&F) of Accounts Department:HQ should finalize the Trial Balance of HQ every month by 15<sup>th</sup> of the following month and prepare a consolidated statement of Income/Expenditure for the month for BIS as a whole by 25<sup>th</sup> of the following month.

**6.3.3** The following documents should be enclosed along with the Monthly Trial Balance sent by the Branch:

**6.3.3.1** Bank Reconciliation Statement of the previous month

**6.3.3.2** Statement of Compliance of obligation of deduction of Tax, Payment of Statutory taxes and Filing of Returns (Circular No. BIS/HQ/Accounts/Circular(11)/2015 dated 1<sup>st</sup> October, 2015)

**6.3.3.3** Outstanding TA/LTC/Adjustable Advances List (Circular No. BIS/HQ/Accounts/Circular(13)/2015 dated 26<sup>th</sup> October, 2015)

**6.3.3.4** Schedule of all Current Assets & Current Liabilities

**6.3.4** Trial Balance for the month of March and other annexures thereto:

**6.3.4.1** The trial balance for the month of March and other annexures thereto may be prepared by all ROs/BOs as per the instructions given in the circular on Annual Closing of Accounts issued every year by Accounts Department. A copy of the circular issued for the



current year i.e. 2017-18 is enclosed (Please refer circular No. BIS/Accounts/Circular(03)/2018 dated 06.03.2018 in this regard).

**6.3.4.2** This circular is issued every year by Accounts Department:HQ after incorporating the changes as may be required for the purpose of consolidated Annual Accounts of the year. The Final Accounts of the BO viz. Trial Balance and annexures thereto should therefore, be sent to HQ as per the guidelines given in the circular issued on Annual Closing of Accounts every year by HQ.

#### **6.4 Inter Branch Reconciliation:**

In order to enable HQ for the timely preparation of Annual Accounts of BIS, Inter Branch Accounts among ROs/BOs are required to be reconciled and got confirmed from respective ROs/BOs on quarterly basis and action is required to be taken on the outstanding items. However, such reconciliation as on 31st March should be completed by 10th April along with action on outstanding items, if any. There should not be any difference in the figures of Inter Branch Balances at the end of the year. Therefore, before sending the March Trial Balance, the balances in Inter Accounts should be got confirmed from the respective ROs/BOs in line with the Circular No. BIS/HQ/Accounts/Circular(02)/2018 dated 5th March 2018.

#### **6.5 Printing of Accounts Books**

**6.5.1** The Books of Accounts should be printed on regular basis. The Cash Book, Bank Book, Journal Book should be printed on monthly basis and binded. The General Ledgers may be printed on Half Yearly basis and binded in in the following sequence:

I	Current Liabilities Accounts	IV.	Fixed Assets	VII	Inter Branch Accounts
II.	Reserve & Surplus	V.	Investments Accounts	VIII	Income Accounts
III.	Capital Fund	VI.	Current Assets Accounts	IX.	Expenses Accounts

## **6.6 Accounting Treatment and Procedure in Certain Account Heads**

**6.6.1. Classification of Expenditure in correct Account Head:** Based on the Budget Proposals from RO/BO and after examination by Finance Department and approval of EC, the Budget allocation under each Expenditure Head are made by HQ to ROs/BOs. According to Internal Audit Reports, inspite of availability of the Budget under various Expenditure Heads, some of the ROs/BOs are debiting the expenditure in wrong expenditure head. This leads to overstatement of expenditure in one head of expenditure and understatement of expenditure in other head of expenditure. The misclassification of expenditure should therefore, be avoided and the expenditure should be debited under correct "Budget Expenditure Head" according to the nature of expenditure.

Purchase of assets should be debited to Capital Heads i.e. Furniture A/C, Office Equipment A/C, Computers & Associated Equipment A/C, Laboratory Equipment(BIS Funds) A/C, Library Books A/C etc. However, the assets costing less than Rs. 5000 may be debited in Revenue Accounts. The purchase of Mobiles(even if costing more than Rs. 5000) for the eligible officers as per guidelines of Administration may be debited under the Revenue Expenses Head as these are issued after 3 years.

### **6.6.2. Stale Cheques: -**

If the Cheques issued to the parties are not presented for payment within a period of 3 months from the date of issue, then the amount of such cheques may be transferred to "Stale Cheque Account" with corresponding debit to Bank Account through Journal Voucher or Bank Payment Voucher (No payment). If the amount transferred to "Stale Cheque Account" is not claimed by the party within a period of 3 years, the amount may be transferred (credited) to "Miscellaneous Receipts Account" by recording a Journal Voucher in the Books of Accounts with corresponding debit to "Stale Cheque A/C". A Register/File shall be maintained for this purpose. In case any party claims refund in future, the matter may be dealt from the subject Register/File on case to case basis.

**6.6.3. Sundry Debtors(Certification):** Heads of ROs/BOs are responsible for recovery of Sundry Debtors (Certifications) by making vigorous efforts. The Sundry Debtors (Certification) which are old and irrecoverable after making all efforts may be written off in the Books of Accounts after the approval of Competent Authority as per Delegation of Powers given at Sl. A-54. The Sundry Debtors (Certification) which are under litigation may be pursued with Legal Counsel for early decision in the matter. The subsidiary ledgers of Sundry Debtors (Certification) shall be reconciled with the Control Account in the General Ledger before finalization of the Trial Balance

**6.6.4. Sundry Debtor(Sales):** Heads of ROs/BOs and Sales Department at HQ are responsible for recovery of Sundry Debtors (Sales) by making vigorous efforts. The Sundry Debtors (Sales) which are old and irrecoverable after making all efforts may be written off in the Books of Accounts after the approval of Competent Authority as per Delegation of Powers given at Sl. A-54. Sundry Debtors (Sales) which are under litigation may be pursued with Legal Counsel for early decision in the matter. The subsidiary ledgers of Sundry Debtors (Sales) shall be reconciled with the Control Account in the General Ledger before finalization of Trial Balance.

**6.6.5. Customer Balance(Certification), Customer Balance(Sales) & Sundry Creditors:** The amounts in the Customer Balances (Certification) A/C, Customer Balance(Sales) A/C and Sundry Creditors which have remained unclaimed/unadjusted for more than 3 years, as on 31<sup>st</sup> March may be transferred to "Miscellaneous Receipt Account" through a Journal Voucher before finalizing the Trial Balance of that year. The list of amount so transferred to Miscellaneous Receipt Account shall be maintained in a separate Register/File. In case any party claims refund in future, the matter may be dealt from the subject Register/File on case to case basis.

**6.6.6. Accounts Recoverable(Others) and Accounts Recoverable (Employees):** Heads of ROs/BOs are responsible for recovery of Accounts Recoverable (Others) and Accounts Recoverable (Employees) by making vigorous efforts. Accounts Recoverable (Others) and Accounts Recoverable (Employees) which are old and irrecoverable after making all efforts may be written off in the Books of Accounts after the approval of Competent Authority as per Delegation of Powers given at Sl. A-54. The subsidiary ledgers of Accounts Recoverable (Others) and Accounts Recoverable (Employees) shall be reconciled with the Control Account in the General Ledger before finalization of Trial Balance.

**6.7 Back up of Accounting Software(Tally):**

**6.7.1** The backup of the accounting data in the Software (Tally) should be taken on daily basis and kept at 2 different systems and also on the server. The backup of the data on Tally software should also be taken on quarterly basis on a separate hard disk/pen drive for the safety and preservation of the data.

**6.8 Classification of Income/Expenditure**

**6.8.1** The account heads (alongwith their codes) maintained by BIS are enclosed.

**6.8.2** The details of the items to be debited/credited under some of the Accounting Heads are given as under:

Code No.	Head of Account	Details of items to be Debited or Credited under the respective Head
<b>100</b>	<b>INCOME</b>	
111	Interest Earned on investment	The interest earned or accrued on Fixed Deposit Receipts representing BIS Corpus Fund is credited to this account. This Account Head is maintained by HQ only.
112	Interest Earned on Saving Accounts	The interest earned on Saving Bank Account is credited to this account.

113	CGHS Contribution	The deduction from employees for availing CGHS facilities as per GOI rates in Delhi & NCR is credited to this account. This Account Head is maintained by HQ only.
114	Interest earned on Advances	The interest charged on various advances given to employees is credited to this account. (House Building Advance, Motor Car Advance, Scooter Advance, Computer Advance etc.) This Account Head is maintained by HQ only.
121	Rent Receipts	The Rent received by letting BIS property is credited to this account.
122	Misc. Receipt – Asset Disposal	The revenue earned on disposal of unserviceable or condemned assets is credited to this account.
123	Misc. Receipts	Miscellaneous receipts of the Bureau which cannot be credited to any other heads of receipts is credited to this account including interest on delayed payments by Hallmarking/Assaying Centres.
124	License Fee	The deduction from BIS employees for availing the facility of staff quarter as per GOI rates is credited to this account. This Account Head is maintained by HQ only.
131	Training Fee	The fee received at NITS for conducting Training Programmes
132	RTI Act Fee	The fee received for providing information under RTI may be credited in the head.
134	Tech Information Services	The revenue earned for the services rendered by IRD department at HQ are credited to this account. This Account head is maintained by HQ only.

135	Standards India Subscription	The amount received by sales of Standards India published by BIS. This Account Head is maintained by HQ only.
150	Product Certification Fee Overseas (FMCS)	Fee received in Indian currency alongwith GST from foreign manufacturers. This Account Head is maintained by HQ only.
155	Product Certification Overseas- Export Service (FMCS) - Export	Fee received in foreign currency for services rendered outside India. This Account Head is maintained by HQ only.
160	Registration Scheme for Electronics & I.T. Goods	Fee received in foreign currency for services rendered outside India. This Account Head is maintained by HQ only.
193	Margin on Sale of Publication of Overseas Bodies	This income is booked on the basis of information provided by Sales Deptt. at HQ for selling standards of ISO/IEC in India. This Account Head is maintained by HQ only.
194	Retrocession from ISO/IEC on Sale of their standards	The Retrocession/Royalty received from ISO/IEC is to be credited under this Account Head. This Account Head is maintained by HQ only.
195	Royalty for Reproduction of Indian Standards	The fee received for printing of Standards by outside parties. This Account Head is maintained by HQ only.
	<b>EXPENDITURE</b>	
205	Contribution to GPF towards deficit	As per Accounting Policy of BIS, the surplus/deficit in the GPF Account of employees is treated as income/expense of the Bureau. This Account Head is maintained by HQ only.

206	Pension & Gratuity Liability Fund A/C	Annual contribution to Pension/Gratuity Liability Fund Account as per actuarial valuation. This Account Head is maintained by HQ only.
207	Contribution to National Pension Scheme	The contribution of BIS to the NPS Account of employees recruited after 01.01.2004 as per rates provided in NPS Rule is to be debited to this A/c. This Account Head is maintained by HQ only.
213	Staff Welfare	Includes payment for Reimbursement of Newspaper Bills to the officials, Women's Day, New Year Celebration, Retirement Gift, Diwali Gift, Payment of Doctor and Cost of medicine purchase etc. Creation of Holiday Home , BIS Contribution towards Benevolent Fund, Canteen coupons to staffs, Canteen items etc.
224	TA/DA to Committee Members	For attending meeting of Standardization Departments to outside members/experts and payment to members of FC/EC/Advisory Committees and other Committees. This Account Head is maintained by HQ only.
225	TA/DA Overseas Travel	For travel outside India
227	International Standard Organization(ISO)	Annual membership fee paid to ISO/IEC by BIS. This Account Head is maintained by HQ only.
228	International Electro technical Commission(IEC)	
246	Production Standards	Payment for printing of BIS Standards is to be debited in this Account Head. This Account Head is maintained by HQ only.

247	Production Bulletins	Payment for printing of BIS Standards is to be debited in this Account Head. This Account Head is maintained by HQ only.
251	Stationery	It includes Payment for all types of stationery, reimbursement of purchase of Briefcase by BIS Officials, purchase of toner cartridge etc.
252	Postage	Postal Expenditure including payment for use of franking machine and payment to post office agent for outsourcing of postage work are included here.
253	Telephone & Telex	It also Includes expenses for reimbursement of telephone bills of BIS Officials & staff for official work in addition to expenses on official telephones. The payment to any Agency for Recruitment is to be debited under this head.
254	Recruitment	The payment to any agency for recruitment is to be debited under this Head. The receipts from Recruitment process is also to be credited under this head. This Account Head is maintained by HQ only.
255	Refreshment & Entertainment	Includes expenses for providing refreshments in the official meetings at office
261	Miscellaneous	The expenditure which cannot be classified under any other expenditure head may be debited under this Account Head. It may include binding charges, dry-clean charges, club membership, bouque charges, purchase of official books by Departmental Head etc.etc.



291	(a)Conference/Seminar  (b)Training Programmes at NITS	Expenditure incurred in connection with meeting/Seminar by Technical Departments/ROs/BOs.  Training expenses incurred by NITS only may be debited under this Account Head.
292	Quality System Charges	Includes audit fee paid to the external auditors and accreditation fee paid by BIS. This account head is maintained by HQ and ROs only.
293	I T Expenses	The expenses under this Head will include the expenses relating to maintenance expenses of software installed in BIS, lease-line charges, payment to BSNL and other I.T. related expenses etc.
295	Audit Fee & other related charges	The expenses under this head will include the expenses relating to payment of audit fee to C&AG, Internal Auditor(s), outsourcing of Accounts work, NABL Audits, payment to Income tax/Service tax Consultants, Portfolio Fund Management of BIS etc.
296	Legal Charges A/c	The payment of Legal Charges are debited under this Account Head. Legal Charges are covered under Reverse Charges Mechanism in G.S.T.
299	Hindi Promotional Activities	The payment towards expenses on Hindi Parliamentary Committee and other expenses in promotion of Hindi are debited in this Account head
301	Bad Debts & Losses written off	The amount which is not recoverable and for which approval of competent authority has been obtained for write off is to be debited under this Account Head.

302	Capital Investment (Fixed Assets) written off(net)	The difference between the original cost of the asset written off minus the accumulated depreciation and disposable value of the asset is required to be debited under this Account Head.
303	Input Tax Credit Exp. (GST)	As per GST Rules .
307	Exchange Rate Variation A/c	The difference between the actual amount of payment and the amount of the liability created as at the end of previous financial year due to exchange rate variation may be debited/credited under this Account Head. This Account head is maintained at HQ only.
501	Pre-paid expenses	Expenses paid in the current year for services to be rendered in next financial year may be debited under this Account head in the Current Asset Group

## 6.9 Outsourcing of Accounting Work:

6.9.1 For timely compilation/submission of Accounts to HQ, the Head of the Region/Branch office have been delegated the administrative and financial powers to outsource the Accounting jobs at RO/BO in case the target dates cannot be achieved due to shortage of the qualified manpower in the branch. Head of the Region/Branch office may hire the services of Chartered Accountant/Cost Accountant firms in this regard. (Please refer Circular No. Accts/5:1 dated 17.02.2005)

**6.9.2** For outsourcing of accounting jobs to Chartered Accountant Firms/Cost Accountant Firms, the Model Tender Document was circulated through mail to ROs/BOs. (Please refer Circular No. BIS/HQ/Accounts)/ Circular(08)/2017 dated 29<sup>th</sup> May 2017).

**6.10 Retention Schedule of Accounts/Finance Records**

ROs/BOs as well as Accounts & Finance Department of HQ should review the old Accounts/Finance Records and weed out the same in line with the Retention Schedule circulated by Accounts Department vide mail dated 21<sup>st</sup> June 2014(copy enclosed). The procedure of weed out as circulated by Administration Department may be followed.

**6.11 Activity wise Cost Sheet:**

Based on the Income & Expenditure Account of BIS for the year, an activity wise Cost Sheet is to be prepared by SO(FA) & AD(A&F) by 31<sup>st</sup> July for the purpose of management reports and use in pricing of services of BIS.

**6.12 Appendix**

**6.12.1 Checklist**

Scrutiny of Trial Balance of RO/BO and annexures thereto at HQ and review of old outstanding advances

### 6.12.2 Process Flow Chart & Time Norms

Submission of Trial Balance	Due Date
Bank Reconciliation Statement	By 10 <sup>th</sup> of following month
Submission of Trial Balance alongwith Schedules of all Current Assets & Liabilities	By 15 <sup>th</sup> of following month
Quarterly Income and Expenditure Statement	By 15 <sup>th</sup> of following month ending the quarter
Finalization of Annual Accounts	By 25 <sup>th</sup> May
Submission of Annual Accounts of BIS to CAG	By 20 June
Audit by C& AG Office	Certification Audit: July every year Transaction Audit As decided by C&AG Office
Submission of Utilization Certificate of Grant received from Government	By 31 <sup>st</sup> July every year
Yearly Activity-wise Cost Sheet	By 31 <sup>st</sup> July every year

### 6.12.3 Relevant Circulars (Copies Appended)

- BIS/HQ/Accounts/Circular(03)/2018 dated 6<sup>th</sup> March 2018
- BIS/HQ/Accounts/Circular(02)/2018 dated 5<sup>th</sup> March 2018
- BIS/HQ/Accounts/Circular(13)/2017 dated 30<sup>th</sup> August, 2017
- BIS/HQ/Accounts/Circular(08)/2017 dated 29<sup>th</sup> May 2017
- BIS/HQ/Accounts/Circular(15)/2015 dated 19<sup>th</sup> November 2015
- BIS/HQ/Accounts/Circular(14)/2015 dated 19<sup>th</sup> November 2015
- BIS/HQ/Accounts/Circular(13)/2015 dated 26<sup>th</sup> October, 2015
- BIS/HQ/Accounts/Circular(11)/2015 dated 1<sup>st</sup> October, 2015
- Accts/5:1 dated 17.02.2005
- Chart of Accounts & Codes
- Retention Schedule of Accounts & Finance Records

## CIRCULAR

**Sub: Annual Closing of Accounts for the year 2017-18**

1. Heads of all ROs/BOs/NITS/CL may please refer circular No. BIS/HQ/Accounts/Circular(01)/2018 dated 02.01.2018 regarding importance of timely compilation of Annual Accounts and Annual Report and timely conduct of Statutory Audit (Annex -A).
2. The financial year 2017-18 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 2017-18), are to be meticulously followed by all concerned.
3. The Annual Accounts of BIS are required to be approved by the Financial Committee and Executive Committee before submission to Audit. It is therefore, necessary that consolidated Accounts of BIS are ready by 15<sup>th</sup> May 2018. This is possible only when all ROs/BOs prepare their accounts in time and send to HQ well before 25<sup>th</sup> April 2018.
4. Heads of all ROs/BOs/CL/NITS are therefore, requested to give top priority to the closing of Accounts for the year 2017-18 and send the Trial Balance for the year ending March 2018 along with Receipt & Payment A/c and all the supporting schedules in the formats enclosed by 25<sup>th</sup> April 2018.
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.

sd/-  
(VINOD KUMAR)  
Director (Accounts)

Encl: As above

Our Ref: Accts/5:1(2017-18)

Dated : 06.03.2018

**Circulated through BIS Intranet to:**

- |   |  |
|---|--|
| i) 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 2018 with schedules for all BOs under their control by due dates.                                  |
| ii) DF/ HEAD:GSD/DS/HEAD:CMD-FMCS/HEAD HALLMARKING/HEAD DLBO-I/ DLBO-II/ HEAD:REGISTRATION DEPTT. /HEAD:CRO/HEAD-ITSD/DLSC/HEAD-PMW/HEAD:PR/HEAD- MSCD/DRL/ HEAD-P&C/Head(CA) | 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(Standardization)/DDG(HP)/DDG(PP&C) holding charge of DDG(PMW)/DDG(CAD)/DDGC/ DDG(Labs), DDG(TI), DDG(MSC)/DDGF/DDGA                  | For information  |

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

**INSTRUCTIONS FOR ANNUAL CLOSING OF ACCOUNTS FOR THE FINANCIAL YEAR 2017-18**

1. **Trial Balance for the month of March 2018, Receipt & Payment Account** and all the supporting schedules (ANNEX I to XXIX) be sent to HQ latest by **25<sup>th</sup> April 2018 for compilation.**

The Trial Balance shall strictly be prepared by all ROs/BOs/CL/NITS in the format enclosed as per ANNEX IA.

For the purpose of Segment Reporting in Annual Accounts, 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.

The Trial Balance, Receipt & Payment Account and all schedules must be signed by the incharge of Accounts and the Head of the Branch Office.

Balances in all the Non Revenue Account Heads as per the Trial Balance of March 2018 shall ONLY be taken as opening balance as on 01.04.2018 in your General Ledger with corresponding debit(net)/ credit(net) to HQ Account.

2. **Receipt & Payment Account:** The Receipt & Payment Account must be prepared in the 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. 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 of year ending 31<sup>st</sup> March 2018.**
- ii) **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 2.2.1.21 of the Trial Balance format).**
- iii) **The Cash-in-hand includes the Cash-in-hand with the Cashier and imprest given to Officers.**
- iv) **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).**
- v) **All remaining Payment under all the Account Heads under the Group(2.1.3 to 2.1.8 of Trial Balance format ) are to be shown under "ADMINISTRATIVE EXPENSES" in the Receipt & Payment Account.**

- vi) 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. 2.1.1 to 2.1.8 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)/AD(A&F)-HQ. 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 2018 by **07.03.2018** and HQ Account for the month of March 2018 by **07.04.2018**. Those ROs/BOs which have not yet sent HQ Account for January 2018 and prior to January 2018 should send the same immediately.

### 4. 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 2018 Trial Balance, the balances in Inter Accounts may be got confirmed from the respective Branches. This may be ensured. Inter Branch Accounts upto February 2018 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 2018 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 observation in the Internal Audit Report of ROs/BOs/CL/NITS for half year ending 30th September 2017 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 2018.
- 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.org.in](mailto:fin@bis.org.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.org.in](mailto:fin@bis.org.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 2017-18, 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 2017 to 31 March 2018 by 07.04.2018 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 2018** by asking the employees 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 recoverable. The Executive Committee of BIS in its 82nd meeting held on 24.7.2008 while according approval to the Annual Accounts of BIS for the year 2007-08 made an observation that there was considerable increase in the outstanding Adjustable Advances. The Internal Auditors in Internal Audit Reports of ROs/BOs have also mentioned that there are long pending advances which require to be settled immediately. Heads of all RO/BOs/CL/NITS are requested to settle all the advances in 2017-18 and show the bare minimum amount (only those advances for which the goods/services have not been received up to 31.03.2018) under the outstanding Adjustable Advances in the Trial Balance of March 2018. 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 2018** should be obtained well in time and the **Bank Reconciliation be completed in time and enclosed with Trial Balance of March 2018** 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
- cheques/DDs deposited but not credited by Bank and
  - amounts debited by bank but not accounted for in Accounts.
  - cheques issued but not presented for payment
  - All items of more than one month old as on 31.03.2018 under these categories should be settled and accounted in the Trial Balance of March 2018.
- 5.6 The remittances received through RTGS/NEFT in the Bank during 2017-18 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 **31.03.2018** under the respective Income head. The RTGS/NEFT receipts in Bank Account of the Branches are mainly on account of Fee from Jewellers & Hallmarking Centres and QMS Fees as income of Product Certificate is received online. The GST liability on such remittances may also be discharged by its due date. No RTGS/NEFT Receipts in the Bank as on 31.03.2018 shall remain unaccounted otherwise there will be audit objection for understatement of income and non discharging of tax liability.
- 5.7 Cash Book and Bank Book may be closed on 31.03.2018, the last working day of the financial year. The Bank Balance in the Bank Book should be a debit balance as on 31.03.2018 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 30.03.2018** 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 **31.03.2018**. 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 **31.03.2018** 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 31.03.2018.
- 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 31.03.2018 to Accounts Department so that the required entry may be recorded in the Books of Accounts of HQ. The statement may be furnished by **10.04.2018**

- 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<sup>th</sup> April 2018** in order to account for all the transactions pertaining to the year 2017-18 which are noticed after 31<sup>st</sup> March 2018.
- 5.15 List of items written off and disposed off during the year 2017-18 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 2017-18 in **Annex XVIII** by **10.04.2018** 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 31.03.2018:**

**5.16.1** Please furnish the value of closing stock of Stationery and Lab. Apparatus & Stores as on 31.03.2018 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 March 2018** 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 31.03.2018)
  
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 31.03.2018)

The value of both the stocks will get reflected in the Trial Balance of March 2018. 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 April 2018 positively for incorporation in Balance Sheet.

**Stock Statement as on 31-03-2018**

**To be sent by**

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

HEAD:GSD  
Head:PMW

**5.17 Fixed Assets acquired by ROs/BOs and depreciation accounting thereof:**

**5.17.1** Decision was taken by Headquarters in 2002-03 regarding decentralization of Fixed Assets to ROs/BOs. Accordingly, the expenditure w.e.f. 01.04.2003(i.e. 2003-04 onwards) incurred by ROs/BOs towards purchase of all capital items (Furniture & Equipment and Computers A/C, Laboratory Equipments- BIS Fund, Vehicles, Library Books etc.) is not be transferred to HQ through Inter Office Debit Advice by RO/BO. The same is to be shown in the books of Accounts/Trial Balance of the concerned ROs/BOs which will be merged in the consolidated Balance Sheet at year end at HQ and **shall be taken as opening balance in the beginning of next year in the Accounts of the ROs/BOs.** The Assets belonging to ROs/BOs purchased between 1983-84 to 2002-03 were transferred to respective ROs/BOs as on 31.03.2008.

**5.17.2 Schedule of Fixed Assets(ANNEX XX):** For detailed instructions and accounting of Fixed Assets & Depreciation, all ROs/BOs may refer to our circular No. Accts/5:1 dated 19.04.05 (also mailed on 20.4.2005 & 24.1.2006). 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.**

- 5.17.2.1 Depreciation at 50% 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 2017. The date of invoice may be taken as basis. If invoice date is prior to 30 Sept 2017, full depreciation at applicable rate be charged. If invoice date is after 30 Sept 2017, then 50% of the applicable rate of depreciation may be charged.**
- 5.17.2.2** 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 instructions notes given below the format of the Schedule (**Annex No. XVIII**) may also be referred to.
- 5.17.2.3 For each group of asset separate journal voucher for depreciation for the year shall be recorded.**
- 5.17.2.4** 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 2.2.2.12 of Trial Balance format).
- 5.17.2.5** Please ensure that the amount of depreciation for the year 2017-18 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. 2.1.9 (Depreciation on ..... ) (i.e. Sl. No. 2.1.9.1 to 2.1.9.12) of Trial Balance Format).
- 5.17.2.6** Please ensure that the amount of accumulated depreciation upto 31.03.2018 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 1.2.2.12 of Trial Balance Format).**
- 5.17.2.7 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 2017-18 at applicable rates by ROs/BOs in their Accounts and shall be shown in Schedule (**Annex No. XVIII**).**
- 5.17.2.8** 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 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 BO.**

**5.17.2.9** The original cost of fixed assets along with their accumulated depreciation in respect of Vehicles A/C , Residential Flats A/C and Buildings Accounts 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 2017-18 at applicable rates by ROs/BOs in its Accounts and shall be shown in Schedule (**Annex No. XVIII**).

**5.17.2.10** 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 2017-18 at the applicable rates(i.e. 60% 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)**

**5.17.2.11** The rates of depreciation applicable for the financial year 2017-18 on each element of various groups of assets have been indicated in the **ANNEX XX** itself in column 3.

**5.17.2.12 Statement of Additions made to Fixed Assets during 2017-18:** 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 **Annexure XXI along with Trial Balance of March 2018.**

**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 31.03.2018 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 2018 under the respective group Asset Account.

**5.18.2** Physical Verification of all other assets should be carried out as on 31.03.2018 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 2018 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 Sales. These stock records are required to be maintained properly and physical verification has to be conducted every year on 31 March. Therefore, physically verification of standards may be conducted on 31 March 2018 by all ROs/BOs. Similarly, the physical verification of standards at HQ may be conducted by DS. The ROs/BOs may send their report to DS for further necessary action at their end.
- 5.18.5 Physical Verification of Library Books: The physical verification of the Library Books as on 31.03.2018 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 31.03.2018 be conducted. The value of the stock shall be accounted in the books of accounts as on 31.03.2018 as per the procedure given at para 5.15.
- 5.18.7 The following certificates as on 31.03.2018 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 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 DS.**
  - 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 HED:GSD/HPMW.**

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

However, for the purpose of reflecting the value in the notes on accounts, all ROs/BOs shall 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 the 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 **25.04.2018** 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 their recovery by making vigorous efforts or getting said debtors written off from the Competent Authority in case they 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 2018 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 20.04.2018.**
- 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 & (II), Head:Registration Deptt., CMD-III & I-CARE 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, CAD and CRO by 20.04.2018.**
- 5.20.5** The customer balances which have remained unclaimed/unadjusted for more than 3 years as on 31.03.2018 may be transferred by ROs/BOs to Miscellaneous Receipt Account by way of a Journal Voucher before finalizing the Trial Balance of March 2018. 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 31.03.2018 shall be sent by **Director(Sales) by 20.04.2018** 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 **20.04.2018** in respect of Customer Balance of Certification which are more than 3 years old as on 31.03.2018 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 2018 under the Accounts 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 2018:

- |  |     |     |
|--|-----|-----|
| (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 2018 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 **20.04.2018**.

**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 2017-18. 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 2018 asking them to confirm the outstanding amount by **15.04.2018** failing which it will be treated as confirmed. In case of discrepancies, if any, is 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 DS 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 2017-18 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 2018 shown under the account head "Bad Debts Written Off" (Sl. 2.1.8.11 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 2017-18 in Annex XIX by **10.04.2018**.

**5.20.10** **Utilization of fund available under "Consumer Education & Protection Fund:Hallmarking"**

It may be noted that the fund available under "Consumer Education & Protection Fund:Hallmarking" was created in compliance of EC decision taken in

the 116th meeting of EC held on 17 Dec 2013. As per direction of EC, the money from this account shall be used only for creating better awareness about the hallmarking scheme and for consumer protection.

**The amount available shall be utilized by DDGRs in their region for carrying out activities relating to consumer awareness publicity and promotion of Hallmarking.**

**Therefore, if any, expenses have been incurred by the Regions during 2017-18 for this purpose, the same should be charged to the Account Head "Consumer Education and Protection Fund:Hall Marking"(Sl. No. 1.2.1.11 of Trial Balance)**

6. **Building constructed by BIS out of State Funds and later surrendered to Gujrat Govt:**  
In this regard, AHBO may please refer the audit para on the subject and recommendation of Accounts Department sent to AHBO vide email dated 27.03.2018. Head:AHBO may please ensure that all pending actions relating to ABO Building Project should be completed by 31<sup>st</sup> March 2018 and this account may reflect a NIL balance as on 31.03.2018.
7. **Service Tax & Goods & Service Tax:**  
**7.1 Service Tax:**  
Since the Service Tax has been replaced by GST w.e.f. 01.07.2017, therefore, the **Service Tax Payable Account** will show NIL balance in March 2018 Trial balance. In case of balance in this account head, the reasons should be given.  
  
The debit balance, if any, in the "Service Tax Receivable A/C" (S. No. 2.2.1.15 of Trial Balance format enclosed) as on 31.03.2018 should be thoroughly verified before carrying over to next year so that the same can be adjusted with the Service Tax Authorities in the subsequent years.
- 7.2 Goods & Services 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 revenue pertaining to ROs/BOs is being received online in Bank A/C of HQ, therefore, Inter Office Credit Advice will be issued by HQ on monthly basis to ROs/BOs. However, the liability of Goods & Service Tax is to be discharged by the respective branches by due dates on the basis of details of income/LOCA sent by HQ.  
  
A number of circulars on GST issued by Finance Department may be referred. 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.
8. **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 2018. 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 30.06.2018 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 (copy enclosed).

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 15.05.2018 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 30.06.2018 so that same may be enclosed with Income-tax Return of BIS.

A Schedule of Tax Deducted at Source during 2017-18 by Licensees from fees paid to BIS may be furnished by all ROs/BOs (along with the Trial Balance of March 2018) 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)].

**9. 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 2018 will only be appearing under this Account in the Trial Balance of March 2018. 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 31.03.2018.

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

**10.1** The EC in its 82<sup>nd</sup> meeting held on 24.07.2009 while according the ex-post-facto approval to the Annual Accounts of BIS for the year 2007-08 made the observation that the consolidated Cash and Bank Balance as on 31.03.2008 appears to be on higher side. Towards this, EC desired that BIS may develop system for ascertaining the fund requirement to ensure that surplus bank balance is invested in short term or long term deposits depending upon requirement of funds by BIS.

Accordingly, Head of all ROs/BOs are requested to plan well in advance about the retention of fund in their Bank Accounts on 31.03.2018 and the remaining surplus funds shall be transferred to HQ by 25.03.2018 so that the surplus funds can be invested by HQ well before 31.03.2018 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.

- 10.2 A Statement showing the requisite amount retained in the Bank as on 31.03.2018 may be furnished as per **Annexure XXIII**.
11. **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 31.03.2017 and 31.03.2018 in respect of their BO in Annexure XXIV enclosed alongwith the Trial Balance of March 2018. The details of each contingent liability shall also be annexed with the schedule. **At HQ, this information in respect of Serial 1.2.1,1.4 and 2 of the Annexure XXIV may be furnished by Head:PMW, Head:ITSD, & HGSD by 25.04.2018.**
12. 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.
13. **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 AC 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 2018 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 2018. 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 15th July 2018 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.
14. **Stock of Gold Jewellery:-** The stock of gold jewellery(purchased during market survey of non-Hall Marked gold jewellery in 2003-04) is required to be shown in the Balance Sheet as on 31.03.2018. In this regard, the following may be furnished:
- Physical Verification Report- The custodian of gold jewellery may conduct the physical verification of the gold jewellery on 31.03.2018 (and every year on 31 March till the jewellery is with BIS) and give a certificate about the quantity held on 31 March 2018 duly signed by the custodians. **Head:Hall Marking** may arrange the physical verification and furnish the report by **10.04.2018**.
  - A statement showing the quantity of gold purchased (i.e. original weight), weight loss in the testing, weight of the remaining gold may be furnished by **Head:Hallmarking** by **10.04.2018**.
  - The subject gold jewellery is lying in the locker in Syndicate Bank for last 11 years. **Head:Hallmarking** may, take necessary action about its disposal, if required, after taking approval of competent authority.

15. **Liability for expenses of 2017-18:** All Goods and Services which have been received by BIS during 2017-18 i.e. up to 31.03.2018 are required to be charged to Accounts of 2017-18 either by payments by 31.03.2018 or by creation of liabilities for payment during next year. Heads of all concerned departments at HQ i.e. HGSD, DS, Head-PR, Head:ITSD, DRL, Head: DLBO-I, DLBO-II, Head:Registration Deptt., Head-PMW, Head-MSCD, Head:LSC 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 20.04.2018 so that the same could be accounted in Accounts of 2017-18. In case the bills have not been received but the Goods/Services have been received during 2017-18, a statement of the amount due for payment of such goods/services received be sent.
16. **Adjustment of Advances for Projects :- Head (PMW)** may please ensure to send by 10.04.2018, the adjustment of all pending capital advances paid to NBCC for the works completed up to 31.03.2018 so that the same may be adjusted in Annual Accounts of 2017-18:
- 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 be included in notes on accounts.
17. **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 2016-17 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 2017-18 and send the same to Accounts Department by 30 April 2018. As decided by Competent Authority, the total accrued liability in Provision for Pension Liability Account as on 31.03.2018 is to be shown as per the new actuarial valuation. Finance Department-HQ may therefore complete all actions in this regard by 15.04.2018 and provide the JVs for annual contribution to this Account according to new actuarial valuations and the updated accounting note in this regard.
18. **Reconciliation of Contra Accounts by Finance Department, Hqrs :** GIS, Income-tax, Professional Tax, CTD/RD, OSD, CTS etc. are contra Accounts. The reconciliation of these accounts for 2017-18 shall be completed by 20.4.2018 by the Finance Department so that the balance in these accounts as on 31.03.2018 becomes NIL.
19. **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:HQDF by 30.04.2018:**
- 1) House Building Advance Account
  - 2) Conveyance Advance Account
  - 3) Computer Advance Account'
  - 4) Festival Advance Account
  - 5) Flood Advance Account
20. Annual Accounts of following Books may be sent by Finance Department-HQ by 30.04.2018 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 2017-18 may also be enclosed with the Accounts alongwith figures of previous year in the format given in the **Annexure II**.

21. 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 30.04.2018:
- NPS Fund Account
  - NPS: Interest payment by BIS A/c
  - BIS contribution to NPS Fund Account
22. **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 2016-17 was given at Note No. 2.10 of Schedule 17-Contingent Liabilities & Notes on Accounts. DF may send this Accounting Note for inclusion in the Annual Report of 2017-18 by **30 April 2018**.
23. **Financial Assistance from Consumer Welfare Fund of Govt. :-**
- 23.1 There is unspent balance in the Consumer Welfare Fund account. Bills, if any, which are required to be charged to C.W.F. may be sent by **Head:PMW, by 31.03.2018**.
  - 23.2 Bills, if any, relating to Training Programme conducted by NITS on consumer protection for Department of Consumer Affairs which can be charged to C.W.F. may be sent by **Head:NITS by 31.03.2018**.
24. **Trial Balance of the Project – “Consumer Education & Training, HRD Capacity Building” Under XIIth 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 2018 alongwith all the relevant schedules by 20.04.2018. This Trial Balance should be finalized after all reconciliations with the concerned ROs/BOs. A detailed note about the progress of the scheme and reasons for unspent balance as on 31.03.2018 may also be sent for appropriate reflection in the 'Notes on Accounts'
25. **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 2017-18 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 31.03.2018 may also be sent by **Hallmarking Department** for appropriate Reflection in "Notes on Accounts".
26. **Scheme of “National System for Standardization-Strengthening Standardization at National & International Level” under XIIth Plan:** The expenditure made during 2017-18 as per records of Standards Departments and that of Accounts Department needs reconciliation. The expenditure booked as per Accounts will be sent by Accounts Deptt. to **Head- Strategic Policy & Planning Department (SPPD)** for reconciliation. The discrepancy if any, may be informed to Accounts Department. **Head- SPPD** may also please send a note about the progress of the scheme during 2017-18 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:

Sl. No. of above Instructions	Action to be taken by
5.12	Head:GSD
5.18.4	DS
5.18.5	DLS
11	Head:PMW, Head:ITSD, Head:GSD,
14	Head:Hallmarking
15	Head:GSD, DS, Head:SPPD, Head:PR, Head:ITSD, DRL, Head:DLBO-I, Head:DLBO-II, Head:Registration Deptt. Head:PMW, Head:MSCD, Head:LSC
16	Head:PMW
17 to 22	DF
23	Head:PMW; Head:NITS
24	Head:NITS
25	Head:Hallmarking
26	Head: SPPD

**SCHEDULES TO BE ENCLOSED WITH THE TRIAL BALANCE OF MARCH 2018**

<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 31.03.2018	Annexure- VIA
(xi)	Schedule of Customer Balance(Sales) as on 31.03.2018	Annexure-VIB
(xii)	Partywise Schedule of Adjustable Advances outstanding	Annexure-VII-A
(xiii)	Yearwise Summary Adjustable Advances outstanding as on 31.03.2018	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 31.03.2018	Annexure XVI
(xxiii)	Value of Closing Stock of Lab. Apparatus & Stores as on 31.03.2018	Annexure XVII
(xxiv)	Statement of Assets written off and disposed off during the year 17-18	Annexure XVIII
(xxv)	Statement of amounts written off as bad debts during 2017-18 alongwith copies of approval of competent Authority	Annexure XIX
(xxvi)	Schedule of Fixed Assets as on 31.03.2018	Annexure XX
(xxvi)	Statement of Additions made to Fixed Assets during 2017-18	Annexure XXI
(xxvi)	Schedule of Tax Deducted at Source during 2017-18 by Licensees from fees paid to BIS	Annexure XXII
(xxix)	Statement showing of requisite amount retained in bank account at the end of the financial year	ANNEX-XXIII
(xxx)	Schedule of Contingent Liabilities	Annex XXIV
(xxxi)	Schedule of Important transactions/events for the purpose of Schedule 17 of Balance Sheet	Annex XXV
(xxxi)	Certificate regarding Physical Verification of Fixed Assets	Annex XXVI
(xxxi)	Certificate regarding Physical Verification of Standards	Annex XXVII
(xxxi)	Certificate regarding Physical Verification of Library Books	Annex XXVIII
(xxxv)	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 2018

Sl. No.	Code	Head of Account	Amount(Rs.)	
			Debit	Credit
1.		<b>CREDIT ITEMS</b>		
1.1		<b>REVENUE ACCOUNTS</b>		
	1.1.1	191 Sales of Standards		
	1.1.2.	140 Product Certification Fee		
	1.1.3	170 Systems Certification Fees		
	1.1.4	180 Hall Marking Certification Fee A/C		
	1.1.5	180 Hall Marking Revenue Sharing with Assaying Centres		
	1.1.6	131 Conf. Consultancy & Training Fee		
	1.1.7	133 Library Membership Fee		
	1.1.8	134 -		
	1.1.9	123 Misc. Receipts(including interest on late receipt of remittance from Assaying & Hallmarking Centre)		
	1.1.10	138(a) Misc. Receipts-Laboratory		
		138(b) Income for Testing in BIS Laboratories(Notional)		
	1.1.11	111 -		
	1.1.12	112 Interest earned on Saving Account		
	1.1.13	132 RTI Receipts		
	1.1.14	Any other Revenue Account of Credit Side(please specify)		
1.2		<b>NON-REVENUE ACCOUNTS</b>		
	1.2.1	600 <b>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		
	1.2.1.5	605 Earnest Money A/C		
	1.2.1.6	606 Customer Balance(Sales)		
	1.2.1.7	607 Customer Balance(Certification)		
	1.2.1.8	608 Customer Balance(others)		
	1.2.1.9	609 Service Tax Payable Account		
	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	Any other Current Liability(please specify)		

Sl. No.	Code	Head of Account	Amount(Rs.)	
			Debit	Credit
	<b>1.2.2</b>	<b>750</b>	<b>Accumulated Depreciation Accounts Group</b>	
	<b>1.2.2.1</b> (sub-group)	751	Accumulated Depreciation - Furniture & Fixtures, Office Equipments & Computers & Associated Equipments	
	<b>1.2.2.1.1</b>	752	Accumulated Dep. Furniture & Fixture	
	<b>1.2.2.1.2</b>	753	Accumulated Dep. – Office Equipment	
	<b>1.2.2.1.3</b>	754	Accumulated Dep. – Computer & Associated Equipments	
	<b>1.2.2.2</b>	755	Accumulated Dep.-Branch Building I	
	<b>1.2.2.3</b>	756	Accumulated Dep.-Branch Building II	
	<b>1.2.2.4</b>	757	Accumulated Dep.-Residential Flats	
	<b>1.2.2.5</b>	758	Accumulated Dep.- Laboratories Equipment (BIS Fund)	
	<b>1.2.2.6</b>	759	Accumulated Dep.-Laboratory Equipment (Govt. Grants)	
	<b>1.2.2.7</b>	760	Accumulated Dep Computers under Integrated Computerization Project(NIC)	
	<b>1.2.2.8</b>	761	Accumulated Dep.-Vehicles	
	<b>1.2.2.9</b>	762	Accumulated Dep.-Library Books	
	<b>1.2.2.10</b>	763	Accumulated Dep.-World Bank Project Equipments	
	<b>1.2.2.11</b>	764	Accumulated Dep.-Consumer Welfare Fund Assets – Library Books-NITS	
	<b>1.2.2.12</b>	765	Accumulated Dep.-Consumer Welfare Fund Assets – Other Assets-NITS	
<b>1.3</b>			<b>INTER ACCOUNTS-CREDIT BALANCES</b>	
	<b>1.3.1</b>	910	Head Qr. Account	
	<b>1.3.2</b>	920	Inter Accounts other Branches(Branch wise)	
	<b>1.3.2.1</b>			
	<b>1.3.2.2</b>			
<b>2.</b>			<b>DEBIT ITEMS</b>	
<b>2.1</b>			<b>REVENUE ACCOUNTS</b>	
	<b>2.1.2</b>	<b>210</b>	<b>Other Staff Benefits Group</b>	
	<b>2.1.2.1</b>	211	Medical Expenses (Employees)	
	<b>2.1.2.2</b>	212	Medical Expenses(Pensioners)	
	<b>2.1.2.3</b>	213	Staff Welfare	
	<b>2.1.2.4</b>	214	Leave Travel Concession A/C	
	<b>2.1.3</b>	<b>220</b>	<b>Travelling Expenses Group</b>	
		<b>221</b>		
	<b>2.1.3.1</b>	223	TA – Officers & Staff	
	<b>2.1.3.2</b>	224	TA-Local Travel	
	<b>2.1.3.3</b>	225	TA Transfers	



Sl. No.	Code	Head of Account	Amount(Rs.)	
			Debit	Credit
	<b>2.1.4</b>	<b>230</b>	<b>Testing Expenses Group</b>	
	2.1.4.1	231	Testing Charges to outside labs	
	2.1.4.2	232	Laboratory Consumables and Repair & Maintenance of Lab. Equipments	
	2.1.4.3	233	Market Samples by BIS	
	2.1.4.4	234	Market Samples by agents	
	2.1.4.5	235	Inspection charges to Outside Agencies	
	2.1.4.6	236	Stipend to Lab Apprentices	
	2.1.4.7	237	Hiring of Taxi for Inspection Work	
	<b>2.1.5</b>	<b>240</b>	<b>Publicity Expenses Group</b>	
	2.1.5.1	240	Publicity Exhibition	
	2.1.5.2	241	Publicity Advertising	
	2.1.5.3	242	Pub.-Audio Visuals & Others	
	2.1.5.4	243	World Standards Day Expenses	
	<b>2.1.6</b>	<b>250</b>	<b>Office Expenses Group</b>	
	2.1.6.1	251	Stationery	
	2.1.6.2	252	Postage	
	2.1.6.3	253	Telephone & Telex	
	2.1.6.4	254	Recruitment	
	2.1.6.5	255	Refreshment & Entertainment	
	2.1.6.6	256	Liveries	
	2.1.6.7	257	Freight & Cartage	
	2.1.6.8	258	Insurance & Bank Charges	
	2.1.6.9	259	Miscellaneous	
	2.1.6.10	260	Rent & Taxes	
	2.1.6.11	261	Electricity & Water Charges	
	2.1.6.12	262	Taxi Hire Charges (for Administrative Work)	
	<b>2.1.7</b>	<b>280</b>	<b>Repair &amp; Maintenance Expenses Group</b>	
	2.1.7.1	281	Repair & Maintenance – Furniture & Equipment	
	2.1.7.2	283	Repair & Maintenance – Owned Vehicles	
	2.1.7.3	282	Repair & Maintenance –Building	
	<b>2.1.8</b>	<b>290</b>	<b>Other Expenses Group</b>	
	2.1.8.1	291(a)	Conference & Seminar	
		291(b)	Training Programmes of NITS	

Sl. No.	Code	Head of Account	Amount(Rs.)	
			Debit	Credit
	2.1.8.2	300	Quality System Charges	
	2.1.8.3	292	IT Services Expenses	
	2.1.8.4	293	Library Subscription & Other Expenses	
	2.1.8.5	294	Audit Fee & other related charges	
	2.1.8.6	295	Legal Charges	
	2.1.8.7	296	Staff Training	
	2.1.8.8	302	Enforcement Outsourcing Expenses	
	2.1.8.9	301	Hindi Promotional Activities	
	2.1.8.10	297	Interest Subsidy on House Building Loan	
	2.1.8.11	298	Bad Debts & losses written off	
	2.1.8.12	299	Capital Investment(fixed Assets)- written off(net)	
	2.1.8.13	303	Debit balance in Service Tax Receivable Account reversed	
	2.1.8.15	304	Labour Expenses	
	2.1.8.19	330(a)	Consumer Awareness Programmes	
		330(b)	Jewellers Awareness Programmes	
	2.1.9	400	<b>Depreciation Expense Group</b>	
	2.1.9.1	401	Depreciation on Furniture & Office Equipment and computers & associated Equipments Group	
	2.1.9.1.1	402	Depreciation on Furniture & Fixtures	
	2.1.9.1.2	403	Depreciation on Office Equipments	
	2.1.9.1.3	404	Depreciation on Computers & Associated Equipments	
	2.1.9.2	405	Depreciation on Branch Building I	
	2.1.9.3	406	Depreciation on Branch Building II	
	2.1.9.4	407	Depreciation on Residential Flats	
	2.1.9.5	408	Depreciation on Laboratory Equipment(BIS Funds)	
	2.1.9.6	409	Depreciation on Laboratory Equipments(Govt. Grant-Plan Projects)	
	2.1.9.7	410	Depreciation on Computers under Integrated Computerization Projects-NIC	
	2.1.9.8	411	Depreciation on Vehicles	
	2.1.9.9	412	Depreciation on Library Books	
	2.1.9.10	413	Depreciation on World Bank Project Equipments	

Sl. No.	Code	Head of Account	Amount(Rs.)	
			Debit	Credit
	2.1.9.11	414	Depreciation on Consumer Welfare Fund Assets - Lib. Books-NITS- NOIDA	
	2.1.9.12	415	Depreciation on Consumer Welfare Fund Assets – Others Assets-NITS-NOIDA	
2.2			<b>NON REVENUE- ACCOUNTS</b>	
	2.2.1	<b>500</b>	<b>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)	
	2.2.1.12	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	
	2.2.1.16	516	Imprest(cash in hand)	
	2.2.1.17	517	-	
	2.2.1.18	518	Imprest other departments	
	2.2.1.19	519	Bank Balance	
	2.2.1.20	520	-	
	2.2.1.21	521	Bank Balance other banks	
	2.2.1.22	522	Franking Machine Balance	
	2.2.1.23	523-599	Any other Current Asset(specify)	
	2.2.2	<b>700</b>	<b>Fixed Assets Group</b>	
	2.2.2.1	701	Furniture & Fixture, Office Equipment and Computers & associated equipments Group A/C	
	2.2.2.1.1	702	Furniture & Fixture	
	2.2.2.1.2	703	Office Equipment	
	2.2.2.1.3	704	Computers & Associated Equipments	
	2.2.2.2	705	Branch Building I	
	2.2.2.3	706	Branch Building II	
	2.2.2.4	707	Residential Flats	
	2.2.2.5	708	Laboratory Equipment(BIS Funds)	
	2.2.2.6	709	Laboratory Equipments(Govt. Grants)	
	2.2.2.7	710	Computers under Integrated Computer Projects-NIC	
	2.2.2.8	711	Vehicles	

Sl. No.	Code	Head of Account	Amount(Rs.)	
			Debit	Credit
	2.2.2.9	712	Library Books	
	2.2.2.10	713	World Bank Project Equipment	
	2.2.2.11	714	Training Institute Building(NITS)	
	2.2.2.12	715	Consumer Welfare Fund Assets (at NITS)	
<b>2.3</b>			<b>Inter-Accounts Debit Balances</b>	
	2.3.1	910	Head Qtr Accounts	
	2.3.2	920	Inter Accounts other branches(branch-wise)	
	2.3.2.1			
	2.3.2.2 and so on			
			<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. 2.1.9 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	
Market Samples by BIS	
Market Samples by agents	
Inspection charges to Outside Agencies	
Stipend to Lab Apprentices	
Hiring of Taxi for Inspection Work	
<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>		
Conf. Consultancy & Training Programmes		
Quality System Charges		
Electronic Data Processing		
Lib. Subscription & Other Expenses		
Audit Fee		
Legal Charges		
Staff Training		
Enforcement Outsourcing Expenses		
Hindi Promotional Activities		
Bad Debts written off		
Losses written off		
Labour Expenses		
<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.**

**RESERVE BANK OF INDIA  
BUREAU OF INDIAN STANDARDS**

**RECEIPTS AND PAYMENTS FOR THE PERIOD/YEAR ENDED 31<sup>st</sup> March 2018**  
(Amount in Rupees)

Name of BO-----

RECEIPTS	Current Year (2017-18)	Previous Year (2015-16)	PAYMENTS	Current year (2017-18)	Previous Year (2015-16)
<b>I. Opening Balances:</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>I. Expenses</b> <b>i) Establishment Expenses</b> Payments under the all the Account Heads in the Group "Other Staff Benefits"(2.1.2 of TB)  <b>ii) Administrative Expenses:</b> All Payment under all the Account Heads under the Group 2.1.3 to 2.1.8 of Trial Balance format )		
<b>II. Grants Received</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>II. Payment made against Funds for various projects(Plan)</b> a) Strengthening Standardization at National and International level - Xlith Plan b) Scheme for setting up of Hall Marking Centres		
<b>III. Income on Investments from</b> a) Earmarked/Endow. Funds b) Own Funds (Oth. Investment)	Applicable in case of HQ only	Applicable in case of HQ only	<b>III Investments and deposits made</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>IV. Interest Received</b> On Saving Bank Accounts			<b>IV. Expenditure on Fixed Assets &amp; Capital Work-in-Progress(2.2 of TB)</b> a) Purchase of Fixed Assets b) Expenditure on Capital work-in-progress		

RECEIPTS	Current Year (2017-18)	Previous Year (2015-16)	PAYMENTS	Current year (2017-18)	Previous Year (2015-16)
<p><b><u>V. Income(Group 1.1 of TB)</u></b>  a) Sale of Standards(1.1.1)  b) Certification Services  i) Product Hallmarking  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
<p><b><u>VI. Amount Borrowed</u></b></p>	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



RECEIPTS	Current Year (2017-18)	Previous Year (2015-16)	PAYMENTS	Current year (2017-18)	Previous Year (2015-16)
<u>VII. Other receipts</u> a) Receipt of Fund transfer under Headquarters Account (1.3 of TB) Receipts under Inter-Account-Branch Offices Accounts ( 2.3 of TB) 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)			<u>VII. Other Payments</u> 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 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)		
TOTAL			<u>VIII. Closing Balances</u> 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)		

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 31.03.2018**  
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	.....
------	--------	---------	-------

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  
31-03-2018

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

Signature of SO

Signature of Head of RO/BO

**BUREAU OF INDIAN STANDARDS**

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

**DETAILED PARTYWISE SCHEDULE OF SUNDRY DEBTORS(CERTIFICATION) AS ON 31.03.2018**

Sl.No.	Name & Station of the Party	Licence/App. No.	Bill No. & Date	Balance as on 31.03.2018
<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 SUNDRY DEBTORS (CERTIFICATION) AS ON 31.03.2018**

Pertaining to Year	Debtors considered to be Doubtful		Debtors considered to be Non Doubtful	Total
	Under litigation	Not under litigation		
Up to 2014-15				
2015-16				
2016-17				
2017-18				
a)Upto 30.9.2017				
b)Post 30.9.2017				
<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 31.03.2018**

It is certified that the letters for confirmation of balance as on 31.03.2018 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 \_\_\_\_\_

**DETAILED PARTYWISE SCHEDULE OF SUNDRY DEBTORS(SALES) AS ON 31.03.2018**

Sl. No.	Name & Station of the Party	Bill No. & Date	Balance as on 31.03.2018
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 \_\_\_\_\_

**YEARWISE SUMMARY OF SUNDRY DEBTORS(SALES) AS ON 31.03.2018**

Pertaining to Year	Debtors considered to be Doubtful		Debtors considered to be Non Doubtful	Total
	Under litigation	Not under litigation		
Up to 2014-15				
2015-16				
2016-17				
2017-18				
a)Upto 30.9.2017				
b)Post 30.9.2017				
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 31.03.2018**

It is certified that the letters for confirmation of balance as on 31.03.2018 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 31.03.2018**

Year	Customer Balance (Certification)	
	No. of Items	Amount
Upto 2014-15		
2015-16		
2016-17		
2017-18		
Total		

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(SALES) AS ON 31.03.2018**

Year	Customer Balance (Sales )	
	No. of Items	Amount
Upto 2014-15		
2015-16		
2016-17		
2017-18		
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 ADJUSTABLE ADVANCES AS ON 31.03.2018**

Sl. No.	Name of employee/party	Date of advance	Purpose of Advance	Amount
<b>TOTAL</b>				

**Note:** Reasons for non adjustment of advance of more than one month old in each case may be given on separate sheet

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 ADJUSTABLE ADVANCE AS ON 31.03.2018**

**SUMMARY**

YEAR	EMPLOYEES		PARTIES		TOTAL	
	No. of items	Amount	No. of items	Amount	Items	Amount
Upto 2014-15						
2015-16						
2016-17						
2017-18						
<b>TOTAL</b>						

Signature of SO/AD(A&F)/DD(A&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 31.03.2018**

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

Signature of SO/AD(A&F)/DD(A&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 31.03.2018

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 31.03.2018**

**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 \_\_\_\_\_

## DETAILED PARTYWISE SCHEDULE OF ACCOUNTS RECOVERABLE(OTHERS) AS ON 31.03.2018

SL. No.	Particulars	Bv. Or Jv No.	Date	Amount
			TOTAL	

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

Signature of Head of ROs/BOs

Note: Reasons for recoverable exceeding two months may be furnished on a separate sheet.

**BUREAU OF INDIAN STANDARDS**  
**NAME OF RO/BO \_\_\_\_\_**

**DETAILED EMPLOYEEWISE SCHEDULE OF ACCOUNTS RECOVERABLE (EMPLOYEES)  
AS ON 31.03.2018**

SL. No.	Name of employees	BPV Or JV No.	Date	Amount
			TOTAL	

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

Signature of Head of ROs/BOs

Note: Reasons for recoverable exceeding two months may be furnished on a separate sheet.

**BUREAU OF INDIAN STANDARDS**  
NAME OF RO/BO \_\_\_\_\_

**ITEMWISE STATEMENT SHOWING VALUE OF STATIONERY ITEMS AS ON 31.03.2018**

Sl. No	Name of item	Quantity in stock as on 31.03.2018	Last Rate	Value
		Total		

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

Signature of Head of ROs/BOs

**BUREAU OF INDIAN STANDARDS**

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

**ITEMWISE STATEMENT SHOWING VALUE OF LABORATORY APPRATUS & STORES  
AS ON 31.03.2018**

Sl. No.	Name of the item	Quantity in stock as on 31.03.2018	Last Rate	Value
			<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 2017-18**

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&F)/DD(A&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 2017-18 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 2017-18 which pertained to period 1983-84 and onwards, the entries for write off shall be recorded in the books of accounts of your BO in 2017-18 before closing the accounts since the book values of Furniture & Office Equipment from 1983-84 onwards now appear in Accounts of your 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 2017-18, the entries for write off shall be recorded in books of accounts of your BO in 2017-18 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 2017-18 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 2017-18**  
**(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 31.03.2018</b>				

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

Signature of Head of ROs/BOs

**BUREAU OF INDIAN STANDARDS**

Name of RO/BO

Fixed Asset Schedule as on 31.03.2018

Group of Asset	Trial Balance Sl. No.	Rates of depreciation for Financial Year 2017-18	Gross Block				Depreciation			Net Block		
			Original cost as at 31.03.2017	Additions during 2017-18	Ded/Sale /Write off during 2017-18	Total (4+5)	Accumulated dep. Upto 31.03.2017	Addition (Dep. For 2017-18)	Ded/Sale/Write off 2017-18	Total accumulated depreciation as on 31.03.2018 (8+9-10)	(12)	(13)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
<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	60%										
<b>TOTAL</b>												
<b>Branch Building I</b>	<b>2.2.2.2</b>											
Land Cost		Nil										

Group of Asset	Trial Balance Sl. No.	Rates of depreciation for Financial Year 2017-18	Gross Block				Depreciation				Net Block	
			Original cost as at 31.03.2017	Additions during 2017-18	Ded/Sale /Write off during 2017-18	Total (4+5-6)	Accumulated dep. Upto 31.03.2017	Addition (Dep. For 2017-18)	Ded/Sale/Write off 2017-18	Total accumulated depreciation as on 31.03.2018 (8+9-10)	(12) 31.03.2018 (7-11)	(13) 31.03.2018 as per the previous year's schedule
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Civil Cost		10%										
Electrical Fittings		10%										
Equipments(Lifts/AC etc.)		15%										
<b>Solar Power Plant(Net amount paid)</b>		<b>80%</b>										
<b>TOTAL</b>												
<b>Branch Building II</b>	<b>2.2.2.3.</b>											
Land Cost		Nil										
Civil Cost		10%										
Electrical Fittings		10%										
Equipments(Lifts/AC etc.)		15%										
<b>TOTAL</b>												
<b>Residential</b>	<b>2.2.2.</b>	5%										

Group of Asset	Trial Balance Sl. No.	Rates of depreciation for Financial Year 2017-18	Gross Block				Depreciation				Net Block	
			Original cost as at 31.03.2017	Additions during 2017-18	Ded/Sale/Write off during 2017-18	Total (4+5)	Accumulated dep. Upto 31.03.2017	Addition (Dep. For 2017-18)	Ded/Sale/Write off 2017-18	Total accumulated depreciation as on 31.03.2018 (8+9-10)	(12)	As at
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Flats	4											
Laboratory Equipment (BIS Funds)	2.2.2.5	15%									31.03.2018	31.03.2018
Laboratory Equipment (Plan Funds - Govt.)	2.2.2.6	15%									2018	as per the previous year's schedule
Integrated computerization Project-NIC	2.2.2.7	60%										
Vehicles	2.2.2.8	15%										
Library Books	2.2.2.9	100%										
World Bank Project	2.2.2.10											

Group of Asset	Trial Balance Sl. No.	Rates of depreciation for Financial Year 2017-18	Gross Block					Depreciation			Net Block	
			Original cost as at 31.03.2017	Additions during 2017-18	Ded/Sale/Write off during 2017-18	Total (4+5-6)	Accumulated dep. Upto 31.03.2017	Addition (Dep. For 2017-18)	Ded/Sale/Write off 2017-18	Total accumulated depreciation as on 31.03.2018 (8+9-10)	(12)	(13)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
<b>Equipment</b>												
Office Equipments		15%										
Computers etc.		60%										
<b>TOTAL</b>												
<b>Training Institute Building( NITS )</b>	<b>2.2.2.11</b>											
Land Cost		Nil										
Civil Cost		10%										
Electrical Fittings		10%										
Equipments		15%										
<b>TOTAL (11)</b>												
<b>Consumer Welfare Fund Assets (at</b>	<b>2.2.2.12.</b>											

Group of Asset	Trial Balance Sl. No.	Rates of depreciation for Financial Year 2017-18	Gross Block				Depreciation				Net Block	
			Original cost as at 31.03.2017	Additions during 2017-18	Ded/Sale/Write off during 2017-18	Total (4+5-6)	Accumulated dep. Upto 31.03.2017	Addition (Dep. For 2017-18)	Ded/Sale/Write off 2017-18	Total accumulated depreciation as on 31.03.2018 (8+9-10)	(12)	(13)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
<b>NITS)</b>												
Furniture & Fittings		10%										
Office Equipments - PA System etc		15%										
Computers etc.		60%										
Library Books		100%										
<b>TOTAL</b>												
<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 2017-18 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 31.03.2018 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 2017-18 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 2017-18  
(Additions in 2017-18 only)**

Group Head of Asset	Details (i.e. item ) of fixed assets purchased	Bank Voucher/Journal Voucher No. & date	Name of the party from whom purchased	Bill No. Date	Cheque/ DD No. & date	Amount(Rs)
	<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

**BUREAU OF INDIAN STANDARDS**  
Name of the RO/BO-----

**SCHEDULE OF TAX DEDUCTED AT SOURCE BY LICENSEES FROM FEES PAID TO BIS DURING  
2017-18**

Sl. N O.	Name of the Licencee & address	Gross amount of the income	Amount of tax deducted at source by the licensee	Net amount received by the Branch	Particulars of TDS certificate No. etc.	Inter Office Debit Advice No. & Date through which the TDS amount has been transferred to HQ	Amount of the IODA
	<b>TOTAL</b>						

NOTE : The total Amount of tax deducted at source by the licensee should tally with the total amount of IODA sent by the BO during the year in this regard.

Signature of SO/AD(A&F)/DD(A&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 31.03.2018 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 31.03.2018</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 31.03.2018	As on 31.03.2017
1	<b>Contingent Liabilities</b>		
1.1	Claims against BIS not acknowledged as Debts		
1.2	<b>In respect of</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>Disputed Demands in respect of</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>Capital Commitment</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-----

Sl. No.	Details of Transactions/Events

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 \_\_\_\_\_

FINANCIAL YEAR 2017-18

**CERTIFICATE REGARDING PHYSICAL VERIFICATION OF ALL FIXED ASSETS  
(INCLUDING THE LABORATORY EQUIPMENTS AT LAB) AS ON 31.03.2018**

**It is certified that Physical Verification of Fixed Assets (including Fixed Assets at the Laboratory) as  
on 31.03.2018 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 2017-18

**CERTIFICATE REGARDING PHYSICAL VERIFICATION OF STOCK OF STANDARDS AS ON 31.03.2018**

**It is certified that Physical Verification of Stock of Standards as on 31.03.2018 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 2017-18

**CERTIFICATE REGARDING PHYSICAL VERIFICATION OF LIBRARY BOOKS AS ON 31.03.2018**

**It is certified that Physical Verification of Library Books as on 31.03.2018 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  
BUREAU OF INDIAN STANDARDS

(Accounts Department)

**CIRCULAR**

**Sub: Inter Branch Reconciliation among ROs/BOs**

It had been observed over the years that the Inter Account among the ROs/BOs is not being reconciled on regular basis. Reconciliation by ROs/BOs only at the end of the year causes to and fro correspondence and results in undue delay in the finalization of Annual Accounts.

In order to enable HQ for the timely preparation of Annual Accounts of BIS, Inter Branch Account among ROs/BOs is required to be reconciled and got confirmed from respective ROs/BOs on quarterly basis and action may be taken to clear the outstanding items. However, such reconciliation as on 31<sup>st</sup> March should be completed by 10<sup>th</sup> April with action on outstanding items, if any, and there should not be any difference in the figures of Inter Branch Balances at the end of the year. Therefore, before sending the March 2018 Trial Balance, the balances in Inter Accounts may please be got confirmed from the respective ROs/BOs. The Inter Branch Accounts upto February 2018 may please be got confirmed by all ROs/BOs immediately with the concerned ROs/BOs. A report in this regard may be sent to HQ by 31<sup>st</sup> March 2018.

sd/-

(Vinod Kumar)  
Director (Accounts)

Our Ref: Accts/5:1(2017-18)

**Circulated through Intranet for information & compliance by:**

- Heads of all ROs/BOs/Labs/NITS
- All DDA&F/AD(A&F) in ROs/AD(A&F)/SOs in BOs

**Copy to : ITSD for placing on INTRANET**

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

**CIRCULAR**

**Subject: Dispensing with the System of Issue of Inter Office Debit Advices (IODAs)**

In view of the implementation of GST, it has been decided to dispense with the system of issue of IODAs by the Branch Offices to HQs or other Branch Offices of BIS. It has been observed that the Branch Offices had been issuing the IODAs in the past mostly in the following situations for which the actions are given below may be taken henceforth:

S.No.	Purpose of IODAs	Action to be taken by the concerned Branch Offices
1.	IODAs raised by Branch Offices for the Conference and Seminar Expenses	The expenditure may be booked in the Books of Accounts of Branch making the payment and additional budget for this purpose may be sought from the Finance Deptt, HQs, if required.
2.	IODAs raised by BOs for the Payment of Hotel Bills and Travel Expenses of the senior officials on tour	The concerned officials may either take TA/DA Advance from their parent office or make the payment themselves through the Credit/Debit Card and submit the TA claim with their parent office.
3.	IODA raised by the Training Institute upon the ROs/BOs for the training expenses incurred for the ROs/BOs	The Training Institute should not issue the IODA to ROs/BOs and charge the expenses in its books of Accounts. The additional budget for this purpose may be sought from the Finance Deptt, HQs, if required.

In case any Branch is required to make any other payment which relates to some other Branch Offices, the expenditure may be charged in the Books of Branch offices which is making the payment. However, an intimation should be sent to the concerned Branch office through mail with the complete details of the payment made.

This issues with the approval of DDGF.

Sd/-

Ref: Accts/5:1  
Dated: 30.08.2017

(VINOD KUMAR)  
Director (Accounts)

**Circulated through Intranet for information & compliance by  
Heads of all ROs/BOs/Labs/NITS**

Copy to: ITS Department for uploading the circular

Subject: Fwd: outsourcing of Accounting jobs at ROs/BOs/CL/NITS

Date: 05/29/17 12:53 PM  
From: "DAC" <dac@bis.gov.in>

To: headcl@bis.org.in, hnits@bis.org.in, ddgw@bis.org.in, ddge@bis.org.in,  
ddgn@bis.org.in, ddgs@bis.org.in, hahbo@bis.gov.in, hbnbo@bis.gov.in,  
hbpbo@bis.gov.in, hhhbo@bis.gov.in, hccto@bis.gov.in, hhdho@bis.gov.in,  
hfrbo@bis.gov.in, hgzo@bis.gov.in, hghbo@bis.gov.in, hhybo@bis.gov.in,  
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hrkbo@bis.gov.in, hvzbo@bis.gov.in, hdpbo@bis.gov.in, hjdbo@bis.gov.in,  
hrpbo@bis.gov.in

circular 8 outsourcing.docx (14kB)

Accounts Model Tender Document - Copy.rtf (499kB)

----- Original Message -----

From: "DAC" <dac@bis.gov.in>

Date: May 29, 2017 12:52:21 PM

Subject: outsourcing of Accounting jobs at ROs/BOs/CL/NITS

To: cl@bis.org.in, nits@bis.org.in, wro@bis.org.in, ero@bis.org.in, nro@bis.org.in, sro@bis.org.in, ahbo@bis.gov.in, bnbo@bis.gov.in, bpbo@bis.gov.in,  
bhbo@bis.gov.in, dhbo@bis.gov.in, frbo@bis.gov.in, gzbo@bis.gov.in, ghbo@bis.gov.in, hybo@bis.gov.in, jkbo@bis.gov.in, jpbo@bis.gov.in, lkbo@bis.gov.in,  
ngbo@bis.gov.in, nlbo@bis.gov.in, ptbo@bis.gov.in, pnbo@bis.gov.in, rjbo@bis.gov.in, kobo@bis.gov.in, vzbo@bis.gov.in, dpbo@bis.gov.in, jdbo@bis.gov.in,  
rpbo@bis.gov.in

आरओ / बीओ / सीएल / एनआईटीएस में लेखा कार्य के आउटसोर्सिंग के बारे में परिपत्र सं 8 आवश्यक कार्यवाही हेतु संलग्न है।

निदेशक (लेखा)

**BUREAU OF INDIAN STANDARDS**  
**ACCOUNTS DEPARTMENT**

**CIRCULAR**

**Sub: Outsourcing of Accounting Jobs at ROs/BOs/CL/NITS**

1. Please refer to Accounts Department Circular No. Accts/5:1 dated 17.02.2005 regarding Outsourcing of Accounting jobs to Chartered Accountant Firms at ROs/BOs/CL/NITS.
2. Now, it has been approved by DG:BIS that such Outsourcing of Accounting Jobs may also be entrusted to Cost Accountant Firms. Therefore, henceforth bids will be invited both from Chartered Accountant Firms as well as from Cost Accountant Firms.
3. A Model Tender Document for Outsourcing of Accounting Jobs has been prepared by Accounts Department HQ(copy enclosed) which may be used by all ROs/BOs/CL/NITS while inviting Bids for Accounting Services. The eligibility criteria for the firms is given in the Model Tender Document.
4. In case the existing contract at ROs/ BOs/CL/NITS with the Chartered Accountant Firms has exceeded 3 years, the fresh bids from both the Chartered and Cost Accountant Firms may be invited. This exercise may be initiated 3 months before the expiry of the existing contract with Chartered Accountant Firm.

Ref: Accts/5:1  
Dated:29<sup>th</sup> May, 2017

Sd/-

**(Vinod Kumar)**  
**Director(Accounts)**

**Circulated to ROs/BOs/Central Laboratory/NITS**

भारतीय मानक ब्यूरो  
लेखा विभाग मुख्यालय

संदर्भ : लेखा 5:1

दिनांक : 19 नवम्बर 2015

विषय : अचल संपत्ति संबंधित अभिलेखों का रखरखाव और लेखांकन

परिपत्र संख्या बीआईएस/मुख्यालय/लेखा/परिपत्र (15)/2015 दिनांकित 19 नवम्बर

2015 आवश्यक कार्यवाही हेतु संलग्न है ।

हस्ता/-.

(विनोद कुमार)

निदेशक(लेखा)

परिचालित सेवा में भामाब्यूरो इंटरनेट के माध्यम से:

- सभी क्षेत्रीय कार्यालय/शाखा कार्यालय/एनआईटीएस/केन्द्रीय प्रयोगशाला के प्रमुख
- निदेशक (प्रशासन)/ प्रमुख (सामान्य सेवा विभाग)
- सभी क्षेत्रीय कार्यालय/शाखा कार्यालय/एनआईटीएस/केन्द्रीय प्रयोगशाला /मुख्यालय में कार्यरत लेखा व वित्त संबंधित अधिकारीगण

प्रतिलिपि

- उपमहानिदेशक :सभी क्षेत्रीय कार्यालय
- उपमहानिदेशक (प्रशासन)
- पी एस: महानिदेशक . महानिदेशक की जानकारी हेतु
- आईटीएस: इंटरनेट के माध्यम से परिचालित करने के लिए

**BUREAU OF INDIAN STANDARDS**  
**ACCOUNTS DEPARTMENT**

Ref: Accts/5:1

19<sup>th</sup> November 2015

**Subject: Maintenance of Fixed Assets Records and Accounting**

The Circular No. BIS/HQ/Accounts/Circular(15)/2015 dated 19.11.2015 on the subject is enclosed for necessary action.

Sd/-  
(Vinod Kumar)  
DAC

Encl: As Above

**Circulated through Intranet to:**

- Heads of all RO/BO/CL/NITS
- DRA/H(GSD)
- All dealing officials [i.e. Dy. Director(A&F), AD(A&F), Section Officers at ROs/BOs/CL/NIS & HQ]

**Copy to :**

- DDGRs
- DDGA
- PS to DG
- ITS for placing on INTRANET.



**BUREAU OF INDIAN STANDARDS****CIRCULAR****Sub: Maintenance of Fixed Assets Records and Accounting**

As per Internal Audit Report(s) for the year 2014-15, the fixed assets records at number of ROs/BOs are not being maintained properly and uniformly as per the instructions/guidelines issued by HQ. There are adverse observations in the report relating to: Non maintenance of Fixed Assets Card(AC-14) and Consolidated Fixed Asset Register (i.e. Summary of Asset Cards under each group of Assets); Wrong calculation of depreciation; Non accounting of disposal of assets, Non issue of Unique Identification Number to assets and Non conduction of Physical Verification of Assets at end of year.

Attention of all ROs/BOs/CL/NITS is invited to instructions contained in this regard, in the following circulars issued by HQ:

- (i) Circular No. Accts/5:1 dated 19.04.2005 in which the detailed guidelines regarding maintenance of fixed assets records and depreciation accounting were circulated to all ROs/BOs (copy enclosed).
- (ii) Circular issued by Accounts Department every year to ROs/BOs in the month of Feb/March for Annual Closing of Accounts which inter alia also included the detailed instructions regarding preparation of Schedule of Fixed Assets and depreciation accounting

Heads of all ROs/BOs/CL/NITS, DRA/H(GSD) and all dealing officials are once again requested to please ensure that the guidelines and procedures contained in above circulars are invariably followed in the Fixed Assets Accounting so that any of adverse observations given above are not made in future by the Internal Auditors and Statutory Auditors.

This issues with the approval of DDGF.

**Ref: Accts/5:1**

**Dated: 19.11.2015**

Sd/-  
**(Vinod Kumar)**  
DAC

**Circulated through Intranet to:**

- Heads of all RO/BO/CL/NITS
- DRA/H(GSD)
- All dealing officials [i.e. Dy. Director(A&F), AD(A&F), Section Officers at ROs/BOs/CL/NIS & HQ]

**Copy to :**

- DDGRs
- DDGA
- PS to DG

**BUREAU OF INDIAN STANDARDS**  
**ACCOUNTS DEPARTMENT**

Ref: Accts/5:1

19 April 2005

**Sub: Annual closing of Accounts 2004-05,**  
**Fixed Assets and Depreciation Accounting and**  
**Decentralization of Assets**

Heads of all RO/BO may please refer to the guidelines regarding Fixed Assets and depreciation accounting thereof and the format of the Trial Balance contained in HQ Note No. Accts/5:1 dt. 2.3.2005 for annual closing of accounts of 2004-05.

In continuation and in partial modification thereof it is requested that separate "Accumulated Depreciation Accounts" may be opened in your general ledger for each head of account of Asset and shown in your Trial Balance for March 2005 onwards. Those RO/BOs which have already sent their March 2005 Trial Balance shall modify and send revised Trial Balance of March 2005.

Further it had been decided by the competent authority that all the fixed assets are to be decentralized and transferred to concerned RO/BOs to make them a profit centre and that each RO/BO shall be able to prepare its independent memorandum Income and Expenditure Account and Balance Sheet after incorporating their portion of HQ expenses informed by HQ from 2005-06 onwards. The procedure for preparation of Income and Expenditure account and Balance Sheet of RO/BO shall be informed later separately.

However the account heads relating to Fixed assets, Depreciation and Accumulated depreciation which shall be opened and shown in your March 2005 Trial Balance onwards as under:

**A. DEBIT SIDE OF TRIAL BALANCE**

**Group: Non Revenue Accounts** The closing balances under this group at the year end are transferred to HQ by debiting HQ A/c and shall be taken as opening balance again in next year by crediting HQ A/c. The Accounts heads are:

Sl. No.	Head of Account	Remarks
A1.	Fixed Asset-Furniture & Fixture.	<ul style="list-style-type: none"><li>• Earlier the accounts at A1 1, A2 and A3 were clubbed. This may be segregated in three account heads as the rates of depreciation are different for the three.</li><li>• The cost of assets under these three heads for 2003-04 was kept in your books of accounts and not transferred to HQ. The cost of asset under these three accounts from 83-84 to 2002-03(which were transferred by RO/BOs to HQ every year by IODAs) shall be transferred by HQ during 2005-06 by IODA along with the accumulated depreciation thereon up to 2004-05 by raising IOCA. The RO/BO wise break up of asset items under these asset group for the period prior to 1983-84(i.e. before decentralized system of accounting started in BIS) are not available with Accounts Department at HQ. Only a</li></ul>
A2.	Fixed Assets- Office Equipments A/c (Fax, copiers etc.)	
A3.	Fixed Assets-Computers & Associated Equipments A/c	

		consolidated gross value of all asset is available in accounts records at HQ. We have requested Admn. Department HQ to find out and provide RO/BO wise break of asset prior to 1983-84 the same will be transferred to concerned RO/BOs at later date when it is provided by Admn. Department HQ.
A4.	Fixed Assets-Computer under Integrated Computerization Project(NIC) A/c	The cost of asset under this head (including rotors etc) were transferred to RO/BOs vide Note No. Act/5:1 dt. 31.3.05 ( 2 notes including one for cost of rotors)
A5.	Fixed Asset-Laboratory Equipment (Plan Project-Govt. Grants)	The laboratory and other equipment purchased from Govt. Grant under Laboratory Equipment Funds of Govt. come under this head. The cost of asset under this head for period 1983-84 to 2004-05 shall be transferred by HQ during 2005-06 to concerned RO/BO by IODA along with the accumulated depreciation thereon up to 2004-05 by raising IOCA. The RO/BO wise break up asset items under these asset group for the period prior to 1983-84(i.e. before decentralized system of accounting started in BIS) are not available with Accounts Department at HQ. Only a consolidated gross value of all asset is available in accounts records at HQ. We have requested Central Laboratory to find out and provide RO/BO wise break of asset prior to 1983-84 the same will be transferred to concerned RO/BO at later date when it is provided by Central Laboratory.
A6.	Fixed Asset-Laboratory Equipment (Non-Plan) A/c	
A7.	Fixed Asset-Vehicles A/c	The cost of asset under this head shall be transferred to concerned RO/BOs during 2005-06 by raising IODA along with the accumulated depreciation thereon upto 2004-05 by raising IOCA.
A8.	Fixed Asset-Building I A/c	Only WRO, SRO, ERO, CL, TI-NOIDA, BPLBO and FDBO are having own buildings. Of these SRO and ERO only are having two buildings and hence two building accounts in the respect of SRO and ERO. WRO, CL, BPLBO, FDBO, TI NOIDA are having one building therefore only Sl. 8 will be applicable. The name of the BO may be given in the account head. For example TI may name the account head as Fixed Asset-Building (TI NOIDA) A/c. The cost of building(s) will be transferred to concerned RO/NO/CL during 2005-06 by raising IODA along with the breakup of cost under civil, electrical, Fixture and Equipments (i.e. AC, lifts etc.) wherever available. The accumulated dep. recreation up to 2004-05 shall also be transferred by raising IOCA. The JBO Building is under construction. The cost on construction will be transferred to JBO.
A9.	Fixed Asset-Building II A/c	Only WRO, SRO, ERO, CL, TI-NOIDA, BPLBO and FDBO are having own buildings. Of these SRO and ERO only are having two buildings and hence two building accounts in the respect of SRO and ERO. WRO, CL, BPLBO, FDBO, TI NOIDA are having one building therefore only Sl. 8 will be applicable. The name of the BO may be given in the account head. For example TI may name the account head as Fixed Asset-Building (TI

		NOIDA) A/c. The cost of building(s) will be transferred to concerned RO/NO/CL during 2005-06 by raising IODA along with the breakup of cost under civil, electrical, Fixture and Equipments (i.e. AC, lifts etc.) wherever available. The accumulated dep. recreation up to 2004-05 shall also be transferred by raising IOCA. The JBO Building is under construction. The cost on construction will be transferred to JBO.
<b>A10.</b>	Fixed Asset- Residential Flats A/c	The cost of Asset as on 1.4.05 and accumulated depreciation thereon as on 1.4.2005 shall be transferred to concerned RO/BOs through IODA and IOCA respectively during 2005-06
<b>A11.</b>	Fixed Assets- World Bank Project Equipments A/c	This will contain various assets purchased under WBP including computers and the rates of depreciation will be different for different types of assets, computers (60%) Equipments (25%).
<b>A12.</b>	Fixed Asset-Library Books A/c	The cost of asset under this head as on 1.4.05 shall be transferred to concerned RO/BOs during 2005-06 by raising IODA after getting the RO/BO wise costs from Library Services Department at HQ. No depreciation had been charged in past by HQ on Library Books. Therefore the Accumulated Depreciation A/c will be NIL

The followings may be complied by RO/BOs for uniformity and controls.

- (i) The maintenance expenses, small additions inside the building, partitions etc shall be charged to revenue head under Repair and Maintenance-Building Account.
- (ii) Cost of only major additions to Building involving increase in floors, construction cost of added coverage area etc only may be capitalized for charging to Building A/c in consultation with HQ. The budget provision for such capital cost shall be obtained from finance department Hq. The approval of competent authority shall be taken accordingly.
- (iii) Individual fixed asset cards shall be prepared and kept by each RO/BO in Form AC-14 in a ledger called Asset ledger. For asset at Sl. A1, A2, A3, A4, A5, A6, A11 and A12 the depreciation shall be charged on each card every year as per rates applicable. Summaries shall be prepared from individual cards under each group of asset a/c for the purpose of charging of depreciation through JV. Besides an asset register shall be maintained by all RO/BOs which may be called as "Consolidated Fixed Asset Register" of all asset of your BO. The asset accounts of assets at Sl. A7, A8, A9, A10 may be opened in this register on different pages by allotting 10-15 pages for each Asset a/c for the purpose of charging depreciation in future years in respect of any addition to asset shall be shown in consolidated Fixed Asset Register in the relevant Asset A.c. Consolidated asset a/c shall also be opened in the register (besides the individual asset card) in respect of asset at Sl. A1, A2, A3, A4, A5, A6, A11 and A12 and the sum total of the individual asset cards for each group of asset shall be shown. For example if there are 20 cards in the Asset Ledger under the assets at Sl. A4, the totals of the 20 cards shall be shown in the Consolidated Fixed Asset Register. The totals of cards in respect of original cost, depreciation, accumulated depreciation, WDV shall tally with the cost of assets and accumulated depreciation as per your general ledger and the same totals shall appear in the Consolidated Fixed Asset Register. Any addition to fixed asset under all Fixed Assets Accounts at Sl. 1 to 12 shall be shown in Consolidated Fixed Asset Register with details. The Consolidated Fixed Asset Register may be made as per the format

enclosed. In this format the fixed asset of "Computers under NIC project" has been taken as an example. The other fixed asset accounts may be made in this format.

- (iv) All assets shall be appropriately got insured every year to avoid any loss due to fire etc.
- (v) The physical verification which is the requirement of audit also, shall be conducted with relevance to Fixed Assets ledger every year.
- (vi) In case any asset is disposed off after following the prescribed procedures, the write off entries shall be recovered in your books. The fixed assets card of that asset shall be closed using red ink pen by recording all the particulars viz, the reference of approval the scrap value, and the JV number etc. for the removal of asset from accounts records. Similar reference shall also be given in the Consolidated Fixed Assets Register. For example the following JV shall be recorded after the asset say Furniture item is actually sold as scrap in the year of the sale.

Dr: Accumulated Dep. on Furniture & Fixture A/c (Dep. charges till 31  
March proceeding the year of sale)  
Dr: Capital Investment written off A/c (WDV as on 31 March proceeding  
the year of sale)  
Cr: Fixed Asset (Furniture & Fixture) A/c (original value of asset)

Being the asset is sold in 2005-06 the balance as on 31.3.05 be taken the item (Name of item) under Fixed Asset(Furniture & Fixture A/c disposed off). In this JV, the accumulated depreciation charged on the individual asset upto last year is reversed by debiting this account and the original value is credited to relevant Fixed asset). The written down value i.e. the difference between the original value and accumulated depreciation is debited to "Capital Investment Written off" A/c. The scrap value shall be credited to a new account namely Misc. Receipt- Asset disposal A/c" which may be opened in your books under the group /revenue Account (Income). No depreciation shall be charged during the year on that asset which is sold in the year.

- (vii) In case it found that any items of asset transferred to your branch office during 2005-06 under Assets Account at Sl. No. A1, A2, A3, A5 and A11 and A12 are not physically available at your BO, the same may be looked into depth about the reason thereof as the HQ will be transferring items of asset to your BO which were transferred by your BO through IODA in the past during the period 1983-84 to 2002-03. The possible reasons may that your BO might have written off the item but not informed to HQ and it continued to appear in accounts books at HQ or the branch might have transferred the item to some other branch on opening of new branch office or it may be a real shortage at your end. Therefore reconciliation shall be done at your end and the appropriate steps shall be taken by your BO. The items of asset shall stand transferred from HQ side to your BO and shall be taken as asset in your books of accounts on transfer.

## **B. DEBIT SIDE OF TRIAL BALANCE**

**Group: Revenue Accounts:** These are expenses accounts which may be opened in your books of Accounts. The closing balance under these accounts as on 31 March every year are transferred to HQ by debiting HQ. The Account heads are:

Sl. No.	Head of Accounts
B1	Dep. on Furniture & Fixture A/c
B2	Dep. on Office Equipment A/c
B3	Dep. on Computers & Associated Equip. A/c
B4	Dep. on Computers under NIC Project A/c
B5	Dep. on Lab. Equipment (Plan) A/c
B6	Dep. on Lab Equipment (Non-Plan) A/c
B7	Dep. on Vehicles A/c
B8	Dep. on Building I A/c
B9	Dep. on Building II A/c
B10	Dep. on Residential Flats A/c
B11	Dep. on WBP Equipment A/c
B12	Dep. on Lib. Books A/c

Note(s) (i). As per the accounting policy of BIS, depreciation is charges on assets as per the written down value method (i.e. diminishing value method) as per the rates in Income Tax Act of the relevant year. The rates of depreciation applicable to various fixed asset are as under:

	For F.Y 2004-05	For F.Y.. 2005-06
• Furniture, Fixture & Fittings	15%	10%
• Office Equipments, Machinery etc.	25%	15%
• Laboratory Equipment Machinerics	25%	15%
• Computers & Associated Equipments	60%	60%
• Vehicles (Motors)	20%	15%
• Residential Flats	5%	5%
• Buildings Civil Cost	5%	5%
Electrical cost	15%	10%
Equipments (Lift, AC etc.)	25%	15%
• Library Books*		

\*Presently no depreciation is being charged on Library Books. Any change in it will be Informed.

Rates for Financial year 2005-06 are as per the finance Bill 2005 and shall become applicable after the bill is passed by parliament. These rates may be applied in F.Y. 2005-06 unless contrary is communicated by HQ.

- (ii) Dep. at 50% of the applicable rate should be charges on the additions to asset in the year after 30 September. To determine the rate the date of the invoice of the supplier may be taken as basis. If the date of invoice is prior to 1 Oct., then dep. At 50% of the applicable rate shall be charged during that year only. Thereafter full depreciation in subsequent years.
- (iii) The original cost of assets will be transferred to concerned RO/BOs during 05-06 along with the balance in Accumulated Depreciation A/c of that asset through IODA and IOCA. The depreciation for the year 2005-06 onwards on such asset shall be charged at your end in your books of accounts at applicable rates on WDV method at the close of the every year on 31 March by recording a separate JV for each group of asset by debiting the Depreciation on that Asset A/c and crediting Accumulated Dep. On that Asset A/c as under:

DR: Depreciation of Furniture & Fixture A/c  
CR: To Accumulated Dep. on Fur. & Fixture  
(Being the charge of Depreciation on all Furniture & Fixture items for the year  
.....)

Likewise the JVs for all other Assets group accounts may be recorded.

**C. CREDIT SIDE OF TRIAL BALANCE**

Group: Non-Revenue Accounts: The closing balances under this group at year end shall stand transferred to HQ by crediting HQ A/c and thereafter shall be taken as opening balance in next year by debiting HQ A/c. The Account heads are:

<u>Sl. No.</u>	<u>Head of Accounts</u>
C1	Accumulated Dep. on Furniture & Fixtures
C2	Accumulated Dep. on Office Equipment
C3	Accumulated Dep. on Computers & Associated Equip. A/c
C4	Accumulated Dep. on Computers under NIC Project A/c
C5	Accumulated Dep. on Lab. Equipment (Plan) A/c
C6	Accumulated Dep. on Lab Equipment (Non-Plan) A/c
C7	Accumulated Dep. on Vehicles A/c
C8	Accumulated Dep. on Building I A/c
C9	Accumulated Dep. on Building II A/c
C10	Accumulated Dep. on Residential Flats A/c
C11	Accumulated Dep. on WBP Equipment A/c
C12	Accumulated Dep. on Lib. Books A/c

In the Trial Balance of March 2005 only A2, A3, A4 AND A6, B1, B2, B3, B4 AND B6 and C1, C2 C3 C4 AND C6 only shall be required to be shown by RO/BOs because the balances under B5, B6 (Prior to 03-04) and B7 to B12, and C5, C6 (prior to 03-04) and C7, C8, C9, C10, C11, C12 are yet to be transferred to RO/BOs by HQ, which will be transferred in 05-06 or thereafter. Once they are transferred the depreciation accounting for the same will also be done by RO/BOs as explained above in detail.

The RO/BOs which have already sent their Trial Balance for March 2005 must send the revised Trial Balance to HQ incorporating therein A1, A2, A3, A4 A6 and B1, B2, B3, B4, B6 and C1, C2, C3, C4, C6.

DF

Circulated to heads of all RO/BO/CL/NITS

**BUREAU OF INDIAN STANDARDS**  
**NAME OF BRANCH.....**  
**CONSOLIDATED FIXED ASSET REGISTER**

**FIXED ASSET-COMPUTERS UNDER INTEGRATED COMPUTERIZATION PROJECT(NIC) A/C**  
 Rate of Depreciation 60% for 03-04, 04-05

Year	Original Cost (1)	Acc. Depreciated at Beginning of the year (2)	Written down value at beginning of the year (1-2)	Depreciated on for the year on WDV (4)	Acc. Dep at close of the year (5) (2+4)	Written down value at close of the year (6) (1-5)	Remarks
<b>YEAR 2004-05</b> Figures at the beginning of year and dep. thereon for the current year Additions in the current year as per HQ Debit Note vide Accts/5:1 dt. 31.3.05	250750	-	250750	210630*	210630	40120	* Dep. for 2 years i.e. 03-04 and 04-05 @ 60% on WDV method charged during 04-05 as per the instructions
<b>Total</b>	250750	-	250750	210630*	210630	40120	
<b>YEAR 05-06</b> Figures at the beginning of the year & dep. thereon for the current year Additions in the current year as per HQ IODA dt. .... and dep. thereon for the current year	250750 174250	210630 -	40120 174250	24072 104550	234702 104550	16048 69700	
<b>TOTAL AS ON CLOSE OF YEAR</b>	425000	210630	214370	128622	339252	85748	These totals figures will tally with the total of the individual item wise asset cards of this group of



							Asset. The JV for dep. for the year will be charged for Rs. 128622 by debiting "Dep. on computers under NIC Project A/c" and crediting "Accumulat ed Dep-computers under NIC Project A/c".
--	--	--	--	--	--	--	--

The figures above is an example only for your convenience to understand

भारतीय मानक ब्यूरो  
लेखा विभाग मुख्यालय

संदर्भ : लेखा 5:1

दिनांक : 19 नवम्बर 2015

विषय : आंतरिक अंकेक्षण रिपोर्ट में दी गई लेखा संबंधित टिप्पणियां एवं उस पर की जाने वाली कार्यवाही

परिपत्र संख्या बीआईएस/मुख्यालय/लेखा/परिपत्र (14)/2015 दिनांकित 19

नवम्बर 2015 आवश्यक कार्यवाही हेतु संलग्न है ।

हस्ता/-.

(विनोद कुमार)  
निदेशक(लेखा)

परिचालित सेवा में भामाब्यूरो इंटरनेट के माध्यम से सभी क्षेत्रीय कार्यालय/शाखा कार्यालय/एनआईटीएस/केन्द्रीय प्रयोगशाला के प्रमुख एवं सभी क्षेत्रीय कार्यालय/शाखा कार्यालय में कार्यरत लेखा व वित्त संबंधित अधिकारीगण

प्रतिलिपिरू

- आईटीएस: इंटरनेट के माध्यम से परिचालित करने के लिए

**BUREAU OF INDIAN STANDARDS**  
**ACCOUNTS DEPARTMENT**

Ref: Accts/5:1

19<sup>th</sup> November 2015

**Subject: Observations on Accounts of ROs/BOs in the Internal Audit Reports and procedures to be followed**

The Circular No. BIS/HQ/Accounts/Circular(14)/2015 dated 19.11.2015 on the subject is enclosed for necessary action.

(Vinod Kumar)  
DAC

Encl: As Above

**Circulated to heads of all RO/BO/CL/NITS and officers dealing with Accounts & Finance Activity at ROs/BOs**

*ITS: for placing on INTRANET*

**BUREAU OF INDIAN STANDARDS**

**CIRCULAR**

**Sub: Observations on Accounts of ROs/BOs in the Internal Audit Reports and procedures to be followed**

As per Audit Reports for the year 2014-15 submitted by Internal Auditors, discrepancies have been reported in many of the ROs/BOs in respect of Stale Cheques, Customer Balance(Certification) A/C, Customer Balance(Sales) A/C and Sundry Creditors A/C, Sundry Debtors(Certification), Sundry Debtors(Sales), Accounts Recoverable (others), Accounts Recoverable (Employees) Misclassification of Expenditure, Pending RTGS/NEFT & other unlinked Debit & Credit items in Bank Reconciliation Statement and Transfer of Funds by ROs/BOs to HQ etc. In order to avoid audit objects in these items of Accounts and to have uniform and proper accounting, the following procedure which had been informed to ROs/BOs from time to time in the past also is again being reiterated and shall invariably be followed by all ROs/BOs/CL/NITS :

1. **Stale Cheques** : In case of Cheques issued to the parties but not presented for payment for a period of 3 months or more from the date of issue then the amounts of these cheques shall be transferred to "Stale Cheque Account" with corresponding debit to Bank Account through Journal Voucher or Bank Payment Voucher(No payment). If the amount transferred to "Stale Cheque Account" is not claimed by the party within a period of 3 years, the amount may be transferred(credited) to "Miscellaneous Receipts Account" by recording a Journal Voucher in the Books of Accounts with corresponding debit to "Stale Cheque A/C". A Register/File shall be maintained for this purpose. In case any party claims refund in future, the matter may be dealt from the subject Register/File on case to case basis.

2. **Customer Balance(Certification) A/C, Customer Balance(Sales) A/C and Sundry Creditors A/C:** The amounts in the Customer Balances (Certification) A/C, Customer Balance(Sales) A/C and Sundry Creditors which have remained unclaimed/unadjusted for more than 3 years, as on 31<sup>st</sup> March may be transferred to "Miscellaneous Receipt Account" through a Journal Voucher before finalizing the Trial Balance of that year. The list of amount so transferred to Miscellaneous Receipt Account shall be maintained in a separate Register/File. In case any party claims refund in future, the matter may be dealt from the subject Register/File on case to case basis.
  
3. **Sundry Debtors (Certification) :** Heads of ROs/BOs are responsible for recovery of Sundry Debtors(Certifications) by making vigorous efforts. The Sundry debtors(Certification) which are old and irrecoverable after making all efforts may be written off in the Books of Accounts after the approval of Competent Authority as per Delegation of Powers given at Sl. A-54. The Sundry Debtors(Certification) which are under litigation may be pursued with Legal Counsel for early decision in the matter. The subsidiary ledgers of Sundry Debtors(Certification) shall be reconciled with the Control Account in the General Ledger before finalization of the Trial Balance.
  
4. **Sundry Debtors(Sales) :** Heads of ROs/BOs and Sales Department at HQ are responsible for recovery of Sundry Debtors(Sales) by making vigorous efforts. The Sundry Debtors(Sales) which are old and irrecoverable after making all efforts may be written off in the Books of Accounts after the approval of Competent Authority as per Delegation of Powers given at Sl. A-54. Sundry Debtors(Sales) which are under litigation may be pursued with Legal Counsel for early decision in the matter. The subsidiary ledgers of Sundry Debtors(Sales) shall be reconciled with the Control Account in the General Ledger before finalization of Trial Balance.
  
5. **Accounts Recoverable(Others) and Accounts Recoverable (Employees):** Heads of ROs/BOs are responsible for recovery of Accounts Recoverable(Others) and Accounts Recoverable(Employees) by making vigorous efforts. Accounts Recoverable(Others) and Accounts Recoverable (Employees) which are old and irrecoverable after making all efforts may be written off in the Books of Accounts after the approval of Competent Authority as per Delegation of Powers given at Sl. A-54. The subsidiary ledgers of Accounts Recoverable (Others) and Accounts Recoverable (Employees) shall be reconciled with the Control Account in the General Ledger before finalization of Trial Balance.

6. **Misclassification of Expenditure:** Based on the Budget Proposals from RO/BO and after examination by Finance Department and approval of EC, the Budget allocation under each Expenditure Head are made by HQ to ROs/BOs . According to Audit Reports, inspite of availability of the Budget under various Expenditure Heads, some of the ROs/BOs are debiting the expenditure in wrong expenditure head. This leads to overstatement of expenditure in one head of expenditure and understatement of expenditure in other head of expenditure. It has also been reported in the Audit Reports that some ROs/BOs are debiting the "Revenue Expenditure in "Capital Expenditure Head" and vice versa. Therefore, misclassification of expenditure shall be avoided and the expenditure shall be debited under correct "Budget Expenditure Head" according to the nature of expenditure. If any Asset is purchased, it should be debited to Capital Heads i.e. Furniture A/C, Office Equipment A/C, Computers & Associated Equipment A/C, Laboratory Equipment(BIS Funds) A/C, Library Books A/C etc.

7. **Pending RTGS/NEFT and other unlinked Debit & Credit items in Bank Reconciliation Statement(BRS):** It has been reported in the Internal Audit Reports of many ROs/BOs that there are large number of pending RTGS/NEFT and other unlinked Debit & Credit items in Bank Reconciliation Statement. Keeping the receipt items pending in the Bank Reconciliation in the year ended Accounts leads to understatement of Income of Bureau in the Annual Accounts which is highly objected by Statutory Audit too. It shall therefore, be ensured by the Heads and officers dealing with Finance & Accounts of ROs/BOs/CL/NITS that there shall not be any pending receipt items (i.e. Income received but not recorded in Bank Book) in the Bank Reconciliation Statement. The pending receipts items in BRS may also result in service tax penalties, other complications later on when the items become old. The amounts debited by Bank should not be more than one month old in the BRS. The cheques issued but not presented should not be more than three months old in the BRS.

The Bank Reconciliation Statement should be checked and scrutinized thoroughly. Outstanding items in the Bank Reconciliation Statements should be pursued vigorously and brought to the minimum as per above guidelines.

**8. Transfer of Funds by ROs/BOs to HQ:** It has been mentioned in the Audit Reports of some ROs/BOs that the transfer of funds to HQ was not made as per the instructions issued vide Circular No. BIS/HQ/Accounts/Circular(06)/2014 dated 18.03.2014 by few ROs/BOs on few occasion. The instructions issued by HQ in this circular are as under: "After retaining Rs. 1.00 lakh in case of RO and Rs. 0.50 lakh in case of BO, the entire amount exceeding these ceilings shall be transferred to HQ on every Monday. For payment of statutory dues, funds in addition to above ceilings can also be retained by ROs/BOs. The expenses of ROs/BOs during the week shall be met out of the retention money retained and collections made by ROs/BOs during the week. All Funds Transfers to HQ and payments by ROs/BOs to outside parties, as well as to employees shall be made by electronic mode only." It is once again reiterated to strictly follow the above instructions of HQ regarding Fund Transfer.

**9.** All Heads, Dy. Director(A&F), AD(A&F), Section Officers at ROs/BOs/CL/NITS are once again requested to please ensure that the guidelines/procedures/instructions given at Para 1 to 8 above are followed for proper Book Keeping and to avoid Audit Objections.

This issues with the approval of DDGF.

Ref: Accts/5:1

Dated: 19<sup>th</sup> Nov 2015

(Vinod Kumar)  
DAC

**Circulated to heads of all RO/BO/CL/NITS and officers dealing with Accounts & Finance Activity at ROs/BOs**

**BUREAU OF INDIAN STANDARDS**

**ACCOUNTS DEPARTMENT**

**CIRCULAR**

**Subject: Settlement of TA Advances, LTC Advances and Adjustable Advances**

As per the Internal Audit Report of ROs/BOs for the year 2014-15, the TA Advances, LTC Advances and Adjustable Advances are long pending in some of the ROs/BOs. These long pending Advances may be either due to non submission of final settlement by the concerned officials who had drawn the advances or due to non settlement by the Accounts Sections of ROs/BOs even though the final settlement have been submitted by the concerned officials. Such type of non conformity was also brought out in the Internal Audit Reports of previous years and instructions were issued by the HQ that these advances shall be settled within the time norms as per the Rules. Attention of ROs/BOs is drawn to Circular No. Acct/3:1 dated 22 July 2011 (copy attached) in which the rules position was reiterated and it was requested to Heads of all ROs/BOs/CL/NITS the timely obtaining and settlement of TA/LTC/Adjustable Advances of officials. Further, at the time of closing of Annual Accounts, circular had been issued every year by the HQ requesting all the ROs/BOs/CL/NITS that all such pending advances should be settled before finalization of the Trial Balance of March. The copy of the Circular issued before the closing of Annual closing of 2014-15, is attached herewith (BIS/HQ/Accounts/Circular (03)/2015 dated 12.01.2015).

However, inspite of the strict Rules position on the subject and the directions issued by HQs from time to time, the non conformities about long pendency of such advances is being reflected in the Audit Report of some of the ROs/BOs. The contamination of non conformity is a serious matter and requires firm action by the heads of concerned ROs/BOs. Therefore, in this regard, the following has been decided by the competent Authority:

- i) Individual notes may be issued by ROs/BOs/CL/NITS to concerned officials. All concerned officials of ROs/BOs against whom the advances are pending for more than 3 months at ROs/BOs/CL/NITS and at HQ may immediately ask to submit their final settlement claims. The TA/LTC/ Adjustable Advances which are more than 3 months old and the concerned officials have not submitted the final settlement claims, then the advance may be recovered from their salary at HQ. The ROs/BOs/CL/NITS while preparing their schedules to the Trial Balance for the month ending Oct 2015 may add the column in the schedule VII-A (Employee wise schedule of Adjustable Advances), Annexure-VIII (Employee wise schedule of TA/DA Advances) and Annexure-IX (Employee wise schedule of LTC Advances) as to whether or not the final settlement claim has been submitted by the concerned official.



The revised format of these schedules are attached. Based on these schedules from ROs/BOs/CL/NITS the advances which are pending for more than 3 months and the concerned officials have not submitted the final settlement claims will be recovered from their salary for the month of Nov 2015.

- ii) The officials of Accounts Sections at ROs/BOs/CL/NITS (i.e., SO/AD(A&F)/DD(A&F)) shall at the first instance, settle all such advances which are more than 3 months old and final settlement claims have been submitted by the officials. This exercise may be completed before finalization of the Trial Balance of Nov 2015. Thereafter, all the remaining advances which are less than 3 months old, shall also be adjusted so that the schedule of such advances for the year ending 31<sup>st</sup> March 2016 shall reflect the minimum cases in these schedules.

This issues with the approval of DDGF.

Our Ref: Accts/3:1

Dated: 26.10.2015

(Vinod Kumar)  
DAC

*Circulated to:*

- *Heads of all ROs/BOs/CL/NITS*
- *Heads of all departments at Headquarters*

*Copy for information to:*

*PS to DG for DG's kind information*

*All DDGRs*

*All DDGs*

*HITS: for placing on INTRANET*

भारतीय मानक ब्यूरो  
BUREAU OF INDIAN STANDARDS

(ACCOUNTS DEPARTMENT)

CIRCULAR

**Sub: Closing of Annual Accounts for the Financial Year 2014-15**

**- Settlement of Advances**

1. In order to have true and fair view of Accounts of BIS, all advances drawn during the financial year 2014-15 should be settled in the same financial year so that the expenditure is accounted for in the same financial year in which it is incurred.
2. All heads of Departments/Sections at Hqrs and ROs/BOs/IOs/CL/NITS are requested to direct all employees under their administrative control against whom the Advances(Adjustable Advances, TA Advance, Overseas TA Advance, LTC Advances, Medical Advances etc.) are outstanding, to submit their settlement well in advance so that all such advances are adjusted in the Annual Accounts of BIS for the financial year ending 31.03.2015.
3. DDA&F/ADA&F in ROs and ADA&F/SOs in BOs may issue reminder Notes to all concerned officials, collect the adjustment Bills, Record the adjustment entries in 2014-15 Books. In case the Bills are not submitted against any advance pending beyond the time norms and even not settled after reminders, a note may be sent to HQ for effecting the recovery from Salary after 3 months from drawal of advance.

(Vinod Kumar)  
Director (Finance)

Our Ref: Accts/5:1(2014-15)

Dated: 12.01.2015

**Circulated through Intranet for information & compliance by:**

- (i) All Activity Heads at HQ
- (ii) All DDGRs
- (iii) Heads of all BOs/T&Cs/NITS
- (iv) Heads of all departments at HQ
- (v) DDA&F/AD(A&F) in ROs/ADA&F/SOs in BOs

**Copy to : ITSD for placing on INTRANET**

**BUREAU OF INDIAN STANDARDS**

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

**DETAILED PARTYWISE SCHEDULE OF ADJUSTABLE ADVANCES \_\_\_\_\_**

Sl. No.	Name of employee/party	Date of advance	Purpose of Advance	Amount	Final Settlement Claim Submitted/Not submitted
<b>TOTAL</b>					

Signature of SO/AD/DD

Signature of Head of ROs/BOs

**BUREAU OF INDIAN STANDARDS**

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

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

Sl. No.	Name & Designation of employee	Date of payment of advance	Amount	Final Settlement Claims submitted/Not submitted
		TOTAL		

Signature of SO/AD/DD

Signature of Head of ROs/BOs

ANNEXURE-IX

**BUREAU OF INDIAN STANDARDS**

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

DETAILED EMPLOYEEWISE SCHEDULE OF LTC ADVANCES  
OUTSTANDING AS ON \_\_\_\_\_

Sl. No.	Name & Designation of employee	Date of payment of advance	Amount	Final Settlement Claims submitted/Not submitted
		TOTAL		

Signature of SO/AD/DD

Signature of Head of ROs/BOs

**Most Urgent****BUREAU OF INDIAN STANDARDS****ACCOUNTS DEPARTMENT**

Ref: Accts/5:1

17 February 2005

Sub: Timely compilation/submission of accounts to HQ - outsourcing of accounting jobs wherever necessary

This is in continuation of our note of even number, dated 11 Feb 2005, sent through e-mail, regarding delay in tabling Annual Reports and Audited Accounts of BIS, in the Parliament and the remedial steps thereof.

2. The oral evidence was held before the Parliamentary Committee on Papers laid on the Table of the Parliament on 7 Feb 2005, in connection with the delay in laying Annual Report containing Audited Accounts of Bureau of Indian Standards (BIS), New Delhi. The Parliamentary Committee expressed its concern and directed that the BIS should take all out efforts to submit the Annual Report within the statutory period of 9 months from the close of the financial year i.e. before 31 December every year.

3. It has been decided by DG, BIS that Heads of ROs/BOs/CL/NITS shall accord top priority to the closing of accounts each year and send the year ended trial balance upto the month of March alongwith all reconciled accounts and schedules to Headquarters by 15<sup>th</sup> April each year and any delay in this respect will be viewed seriously. To achieve this, the books of accounts shall be kept up to date on regular basis and the monthly trial balance alongwith schedules, reconciled inter unit accounts and bank reconciliation statement shall be sent to Headquarters by 10<sup>th</sup> of the following month. It has also been decided that if the Head of the Regional/Branch Office feels that the target dates cannot be achieved due to shortfall of the qualified manpower, they may hire the services of CA firms based on sufficient justification to be furnished by the Head of the Branch Office. The services of the CA firms may be utilized for the following areas:

- a) Compilation of accounts on monthly basis and preparation of trial balance alongwith all supporting schedules;
- b) Reconciliation of control accounts and schedules thereof, Reconciliation of Headquarters accounts and inter unit accounts, Reconciliation of Bank Accounts and statement thereof, Reconciliation of fixed Assets and Current Assets Accounts
- c) Service tax formality and tax deducted at source work. These services may include
  - i) to provide necessary guidance on service tax rules and for availing of credit for tax paid on input service as per service tax credit rules, reconciliation of service tax deducted and collected from the parties & deposition of the same and filing requisite returns within the prescribed time limit.

- ii) checking of appropriateness of tax deduction at source from payments to parties, its timely deposition and filing of requisite return by due date and guidance on TDS matters.
- d) To oversee the timely adjustment of advances/recoveries, realization of outstanding dues, write off of old dues, clearance of old outstanding debits/credits of more than one month in the bank reconciliation statement and watching any other accounts matter requiring timely completion and monthly report to head of RO/BO thereon.
- e) Any other accounts related matters and anything considered necessary towards above.

4. The Head of the RO/BO/CL/NITS will determine the number of persons to be deployed by CA firms depending on the workload. For the purpose of availing of the services of CA firms, the name of three CA firms have been obtained from the office of Comptroller and Auditor General of India. The list of panel CA firms for your branch office is enclosed.

5. The quotation may be invited clearly spelling out the scope of works to be undertaken by the CA firms. Before the quotations are submitted by CA firms, they may also be given reasonable opportunity to physically verify the quantum of work if considered necessary. The proposal of recommended CA firm based on the quotation should be sent to DDGF for concurrence alongwith the statement showing the quantum of work to be outsourced before it is approved by the Head of the concerned RO/BO/CL/NITS.

6. The existing practice shall continue in the year 2004-05. However, in case situation warrants otherwise, suitable decision may be taken by the head of the Branch so that the Annual Accounts of your Branch complete in all respects are sent to HQ by the stipulated date.

7. For the Financial Year 2005-06, the aforesaid procedure may be followed for selection of CA firm from the penal enclosed.

(Y.P.SINGH)  
Additional Director General(Sc.'G')

Circulated to heads of all ROs/BOs/Central Laboratory/NITS

## CHART OF ACCOUNTS & CODES

CODE NO.	HEAD OF ACCOUNT
<b>100</b>	<b>INCOME</b>
110	Accounts Department
111	Interest Earned on investment
112	Interest Earned on Saving Accounts
113	CGHS Contribution
114	Interest earned on Advances
120	Administration Department
121	Rent Receipts
122	Misc. Receipt – Asset Disposal
123	Misc. Receipts
124	License Fee
130	Others
131	Training Fee
132	RTI Act Fee
133	Library Membership Fee
134	Tech Information Services
135	Standards India Subscription
136	National Quality Award- Application Fee
137	Lab Recognition Fee
138 (a)	Miscellaneous Receipt- Laboratory
138(b)	Income from Testing in BIS Laboratories (Notional)
139	Duplicate Licence/ Endorsement Issue Charges
140	Product Certification Fee
141	Application Fee
142	Inspection Charges
143	Testing Charges
144	Annual License Fee
145	Renewal Application Fee



146	Minimum Marking Fee
147	Actual Marking Fee
148	Lot Inspection Fee
149	Processing Charges
150	Product Certification Fee Overseas (FMCS)
151	Marking Fee
152	Visit Charges
153	Testing Charges
155	Product Certification Overseas- Export Service (FMCS)
156	Marking Fee
157	Visit Charges
158	Testing Charges
160	Registration Scheme for Electronics & I.T. Goods
161	Processing Fee-CRS
170	Systems Certification Fees
171	Application Fee
172	Audit Fee
173	License Fee
180	Hallmarking Receipts
181	Application Fee Jewelers
182	License Fee Jewelers
183	Application Fee- Assaying and Hallmarking Centre
184	Assessment Fee- Assaying and Hallmarking Centre
185	License Fee- Assaying and Hallmarking Centre
186	Royalty- Assaying and Hallmarking Centre
190	Sales Income
191	Sales of Standards
192	E-Sale of Standards
193	Margin on Sale of Publication of Overseas Bodies
194	Retrocession from ISO/IEC on Sale of their standards
195	Royalty for Reproduction of Indian Standards

200	EXPENDITURE
	Pay & Allowances
201	Pay – Officers
202	Allowances – Officers
203	Pay – Staff
204	Allowances – Staff
	Retirement Benefits
205	Contribution to GPF towards deficit
206	Pension & Gratuity Liability Fund A/C
207	Contribution to National Pension Scheme
210	Other Staff Benefits
211	CGHS & Other Medical Benefits-Employees
212	Medical Expenses(Pensioners)
213	Staff Welfare
214	Leave Travel Concession A/C
220	Travelling Expenses
221	Officers & Staff
222	TA-Local Travel
223	TA Transfers
224	TA/DA to Committee Members
225	TA/DA for Overseas Travel
226	Subscription to International Organisation
227	International Standard Organization(ISO)
228	International Electro technical Commission(IEC)
230	Testing
231	Testing Charges
232	Laboratory Consumables and Repair & Maintenance of Lab. Equipments
233	Market Samples
234	Stipend to Lab. Apprentices
235	Hiring of Taxi for Inspection Work
236	Testing of Public Samples

237	Hiring of Taxies for Inspection Work
240	Publicity
241	Publicity Expenses
242	World Standards Day
243	Rajiv Gandhi Quality Award
245	Production
246	Production Standards
247	Production Bulletins
251	Stationery
252	Postage
253	Telephone & Telex
254	Recruitment
255	Refreshment & Entertainment
256	Liveries
257	Freight & Cartage
258	Insurance & Bank Charges
259	Electricity & Water Charges
260	Rent & Taxes
261	Miscellaneous
262	Taxi Haring Charges (for administrative work)
280	Repair & Maintenance
281	Furniture & Office Equipment
282	Opération and Maintenance of owned Vehicle
283	Building
290	Other Expenses Group
291	(a)Conference/Seminar
	(b) Training Programmes at NITS
292	Quality System Charges
293	I T Expenses
294	Library Subscription & Other Expenses

295	Audit Fee & other related charges
296	Legal Charges
297	Staff Training
298	Outsourcing of Enforcement Activity
299	Hindi Promotional Activities
300	Interest Subsidy on House Building Loan
301	Bad Debts & Losses written off
302	Capital Investment (Fixed Assets) written off(net)
303	Input Tax Credit Exp. (GST)
304	Labour Charges (Security & House Keeping)
305	Labour Charges-Skilled Manpower & Unskilled Manpower
307	Exchange Rate Variation
331	Hiring of Technical Manpower
332	Hiring of Consultants
335	Research & Development Expenses
370	Library Books
375	Furniture, Office Equipment, Computers & Printers
380	Laboratory Equipments
385	Vehicles
400	Depreciation Expense Group
401	Depreciation on Furniture & Office Equipment and computers & associated Equipments Group
402	Depreciation on Furniture & Fixtures
403	Depreciation on Office Equipments
404	Depreciation on Computers & Associated Equipments
405	Depreciation on Branch Building I
406	Depreciation on Branch Building T&C
407	Depreciation on Residential Flats
408	Depreciation on Laboratory Equipment (BIS Funds)
409	Depreciation on Laboratory Equipments (Govt. Grant-Plan Projects)

410	Depreciation on Computers under Integrated Computerization Projects-NIC
411	Depreciation on Vehicles
412	Depreciation on Library Books
413	Depreciation on World Bank Project Equipments
414	Depreciation on Consumer Welfare Fund Assets - Lib. Books-NITS- NOIDA
415	Depreciation on Consumer Welfare Fund Assets – Others Assets-NITS-NOIDA
500	Current Assets & Loans & Advances Group
501	Pre-paid expenses
502	Tax Deducted at source by Licencees A/C
503	Stock of Laboratory Apparatus & Stores
504	Stock of Repair, Maintenance and Consumables
505	Stock of Stationery
506	Sundry Debtors (Sales)
507	Sundry Debtors (Certification)
508	TA, Transfer TA and overseas TA Advances
509	LTC Advances
510	Adjustable Advances
511	Adjustable Advances (Plan Project Funds)
512	Accounts Recoverable (Employees)
513	Accounts Recoverable (others)
514	Security Deposit with outside parties
515	Service Tax Receivable Account
516	Imprest (cash in hand)
517	Imprest other departments
518	Bank Balance
519	Franking Machine Balance
520-599	Any other Current Asset(specify)
600	Current Liabilities Group
601	Sundry Creditors-Purchase & others

602	Unpaid Salaries & Wages
603	Accounts Payable Employee
604	Sundry Creditor FMCS
605	Earnest Money
606	Customer Balance (Sales)
607	Customer Balance (Certification)
608	Customer Balance (others)
609	Service Tax Payable
610	Tax Deduction at source from parties
700	Fixed Assets Group
701	Furniture & Fixture, Office Equipment and Computers & associated equipments Group
702	Furniture & Fixture
703	Office Equipment
704	Computers & Associated Equipments
705	Building I
706	Building II(Labs)
707	Residential Flats
708	Laboratory Equipment (BIS Funds)
709	Laboratory Equipments (Govt. Grants)
710	Computers under Integrated Computer Projects-NIC
711	Vehicles
712	Library Books
713	World Bank Project Equipment
714	Training Institute Building (NITS)
715	Consumer Welfare Fund Assets (at NITS)
750	Accumulated Depreciation Accounts Group
751	Accumulated Depreciation - Furniture & Fixtures, Office Equipments & Computers & Associated Equipments
752	Accumulated Dep. Furniture & Fixture
753	Accumulated Dep. – Office Equipment
754	Accumulated Dep. – Computer & Associated Equipments

755	Accumulated Dep.-Branch Building I
756	Accumulated Dep.-Branch Building II (Labs)
757	Accumulated Dep.-Residential Flats
758	Accumulated Dep.- Laboratories Equipment(BIS Fund)
759	Accumulated Dep.-Laboratory Equipment(Govt. Grants)
760	Accumulated Dep Computers under Integrated Computerization Project(NIC)
761	Accumulated Dep.-Vehicles
762	Accumulated Dep.-Library Books
763	Accumulated Dep.-World Bank Project Equipments
764	Accumulated Dep.-Consumer Welfare Fund Assets – Library Books-NITS
765	Accumulated Dep.-Consumer Welfare Fund Assets – Other Assets-NITS
800	CAPITAL FUND & RESERVE FUND
801	Capital Fund
810	Specified Fund
811	Plan Grant Funds- MoCA
812	Benevolent Fund- Employees
813	Consumer Welfare Fund- MoCA
814	National Pension Scheme Fund
815	GP Fund
816	Pension/Gratuity Liability Fund
817	Hall Marking Grant Fund- MoCA
818	Consumer Education and Protection Fund :Product Certification
819	Consumer Education and Protection Fund :Hallmarking
900	INTER ACCOUNTS-CREDIT BALANCES
910	Head Qr. Account
920	Inter Account other Branches (Branch wise)
921	AHBO
922	BNBO

923	BPBO
924	BHBO
925	CL
926	CBBO
927	DHBO
928	KKBO
929	FDBO
930	GZBO
931	GHBO
932	HYBO
933	JPBO
934	KOBO
935	LKBO
936	NGBO
937	NITS
938	HRBO
939	PRBO
940	PTBO
941	PNBO
942	RJBO
943	CNBO
944	VZBO
945	MUBO
946	DPBO
947	JDBO
948	RPBO
949	JKBO
950	NROL



Subject: Retention Schedule of Accounts/Finance Records

Date: 06/21/14 12:59 PM

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BUREAU OF INDIAN STANDARDS  
Accounts Department

HQ New Delhi

Ref: Accts/DF/26.19

21st June 2014

Sub: Retention Schedule of Accounts/Finance Records

With reference to BIS/DGO(374)/2014 dated 29.04.2014, a Retention Schedule of the records of Accounts & Finance has been prepared. In respect of the activities of Accounts which are carried out at ROs/BOs/NITS, the Retention Schedule of the records thereof is attached for information and further necessary action.

(Vinod Kumar)  
Director(Finance)

Circulated to Heads of all ROs/BOs/NITS/T&Cs

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## Retention Schedule of records of Accounts & Finance for ROs/BOs

S.No.	Name of the Document/File	Total Retention Period (In Years)	Period for which the file will be kept in the Section (In Years)	Period for which the file will be kept in the Record Room (In Years)
1.	Bank Vouchers	10	5	5
2.	Cash Voucher	10	5	5
3.	Journal Vouchers	10	5	5
4.	Bank Book including Receipt Books	10	5	5
5.	Cash Book	10	5	5
6.	Journal Book	10	5	5
7.	Fixed Assets Register & its records	Till the asset is condemned or 20 years	Till the asset is condemned or 20 years	0
8.	General Ledgers	10	5	5
9.	Subsidiary Ledgers/Registers			
a)	LTC Register	10	5	5
b)	Medical Reimbursement Register	10	5	5
c)	Conveyance Register	10	5	5
d)	TA/DA Register	10	5	5
e)	Adjustable Advance Register	10	5	5
10.	Trial Balance & Schedules			
	For the month of March	10	3	7
	All other Months	For current year only	For current year only	0
11.	Bank Reconciliation	10	5	5
12.	Counterfoils of Cheques	5	3	2
13.	Correspondence Papers of Receipts	5	3	2
14.	Cheque payment/e-payment Remittance	3	3	0
15.	Dispatch letter	3	3	0
16.	Inter Office Reconciliation Files	3	3	0
17.	CAG Audit Report & Reply	10	10	0
18.	Internal Audit Report/Reply	3	3	0
19.	Service Tax File/Court Cases	Till the case is decided	-	-
20.	Income Tax File/Court Cases	Till the case is decided	-	-
21.	HQ Accounts & Finance Circular Files	Permanent	Permanent	-
22.	Correspondence on Accounts	3	3	0
23.	General Correspondence	3	3	0
24.	Salary Events	3	3	0
25.	Leave Statement	3	3	0
26.	Budget File	3	3	0
27.	Medical Reimbursement Files/Registers	10	3	7
28.	Telephone Reimbursement Register	5	5	0
29.	Newspaper Reimbursement Register	5	5	0
30.	Policy Files on Accounting Matters	Permanent	Permanent	-

CASH SECTION (CHA)

S.No.	Name of the Document/File	Total Retention Period	Period for which the file will be kept in the Section	Period for which the file will be kept in the Record Room
1.	Investment Files	15	15	0
2.	Default Investment File	Till the case is decided		
3.	Investment Register	15	15	0
4.	Investment MIS Report from Fund Manager	5	5	0
5.	General Correspondence	3	3	0
6.	Bank Book	10	5	5
7.	Counterfoil of cheques	5	3	2
8.	Bank Payment Voucher	10	5	5
9.	Cash Book	10	5	5
10.	Cash Payment Voucher	10	5	5
11.	Receipt book	10	5	5
12.	Covering Papers of Receipts	5	3	2
13.	Service Tax File/Court Cases	Till the case is decided	-	-
14.	Income Tax File/Court Cases	Till the case is decided	-	-
15.	Diary Register	3	3	0
16.	Bank Reconciliation	10	5	5
17.	Cheque/payment/e-payment forwarding copy/dispatch letter	3	3	0
18.	Circular File	Permanet	Permanent	
19.	Policy File	Permanent	Permanent	

FINAL ACCOUNTS AND AUDIT SECTION (HQ)

S.No.	Name of the Document/File	Total Retention Period (In Years)	Period for which the file will be kept in the Section (In Years)	Period for which the file will be kept in the Record Room (In Years)
1.	All Tally Ledger	10	10	0
2.	Journal Voucher	10	10	0
3.	Fixed Assets Cards	Till the asset is condemned or 20	Till the asset is condemned or 20	0
4.	Trial Balance & Schedules			
	For the month of March	10	3	7
	All other months	For current year only	For current year only	0
5.	Inter Office Reconciliation File	3	3	0
6.	Papers relating to transfer of Assets to ROs/Bos	20	20	0
7.	Others Misc. File on accounting matters	3	3	0
8.	Correspondence Files	3	3	0
9.	Diary Register	3	3	0
10.	Balance Sheet & Schedule folders	10	10	0
11.	Annual Closing Files	10	10	0
12.	Activity wise Costing Files	Permanent	Permanent	
13.	Segment Reporting Files	Permanent	Permanent	
14.	Policy Files	Permanent	Permanent	
15.	CAG Audit Report/Other Audit Reports	10	10	0
16.	Circular File	Permanent	Permanent	

B&C-I SECITON (CHQ)

S.No.	Name of the Document/File	Total Retention Period	Period for which the file will be kept in the Section	Period for which the file will be kept in the Record Room
1.	LTC Register	10	5	5
2.	Medical Register	10	5	5
3.	Conveyance Register	10	5	5
4.	TA Register	10	5	5
5.	TA/DA Policy Files	Permanent	Permanent	
6.	LTC Policy Files	Permanent	Permanent	
7.	Medical Policy Files	Permanent	Permanent	
8.	Circular Files	Permanent	Permanent	
9.	Casual Leave Record/Attendance Register	3	3	0
10.	Diary Register	3	3	0
11.	General Correspondence File	3	3	0

## B&amp;C-II SECTION

(HR)

S.No.	Name of the Document/File	Total Retention Period	Period for which the file will be kept in the Section	Period for which the file will be kept in the Record Room
1.	Telephone Reimbursement Register	5	5	0
2.	Newspaper Reimbursement Register	5	5	0
3.	Adjustable Advance Register	10	5	5
4.	General Correspondence	3	3	0
5.	Grant-in-Aid Register	Permanent	Permanent	-
6.	Plan Funds Files	10	10	0
7.	Plan Fund – Bank Voucher	10	5	5
8.	Plan Fund – Bank Book & Ledgers & Journal Books	10	10	0
9.	Circular Files	Permanent	Permanent	
10.	Delegation of Powers Files	Permanent	Permanent	
11.	Diary Register	3	3	0
12.	Policy File	Permanent	Permanent	

Salary Section (H2)

S. No.	Name of the Document/ File	Total Retention Period	Period for which the file will be kept in the Section	Period for which the file will be kept in the Record Room
1.	Master Cards	60	3	57
2.	Event Register	5	3	2
3.	Event Files	5	3	2
4.	Tuition Fee Register	5	3	2
5.	Tuition Fee Forms and Enclosures	5	3	17
6.	Advance Registers	20	3	17
7.	Advance Files and Enclosures	20	3	2
8.	Leave Encashment on Retirement files including copies of BPVI Orders/ Calculation Sheets	5	3	2
9.	Leave Encashment on Retirement Register	35	3	32
10.	Arrears Registers/ Files	35	3	32
11.	Payment of OSD - Files	5	3	2
12.	Payment of LIC/ GIS files	5	3	2
13.	Payment of House Rent Files (Lease Agreement)	5	3	2
14.	Pay Bills	35	3	32
15.	Payment Vouchers	35	3	32
16.	Salary Journal/Summary	35	3	32
17.	Payment of Income Tax- Monthly	10	3	7
18.	Challan File for IT Return	10	3	7
19.	Copies of Form 16	10	3	7
20.	Copies of the IT Calculation Sheet	10	3	7
21.	Form 48 and its enclosures	10	3	7
22.	Income Tax- Quarterly Return- Files	10	3	7
23.	Income Tax Correspondence Files	10	3	7
24.	Increment Files	5	3	2
25.	No Dues Certificate Copy	5	3	2
<b>New Pension Forms</b>				
1.	Payment of the NPS	15	3	12
2.	Monthly/ Yearly Statement of the NPS not deposited to NPS	15	3	12

*Pension and Pensionary Section (H.R.)*

S. No.	Name of the Document/ File	Total Retention Period	Period for which the file will be kept in the Section	Period for which the file will be kept in the Record Room
<b>Pension</b>				
1.	Event Register	35	3	32
2.	Pension Voucher	35	3	32
3.	Pension File (Active)	35	3	32
4.	Pension File (Closed)	10	3	7
5.	Pension Register	35	3	32
6.	Bank Book	5	3	2
7.	Service Gratuity File	5	3	2
8.	Life Certificate	5	1	4
9.	Leave Salary and Pension Contribution	10	3	7
10.	Appointment of Actuary	6	6	0
11.	Proposal for Pension through LIC	5	3	2
12.	Form 16	10	3	7
13.	Income Tax Return	10	3	7
<b>Benevolent Fund</b>				
1.	Bank Payment Voucher	35	3	32
2.	General Corespondence of Benevolent Fund	10	3	7
3.	Other Order or Government Order	35	3	32
4.	Benevolent Fund Balance Sheet	10	3	7
5.	Benevolent Fund Balance Book	10	3	7
<b>Medical Expenses</b>				
1.	In-bound Treatment	10	3	7
2.	Out-bound Treatment	10	3	7



GPF, Budget and Audit Section (Ho)

S. No.	Name of the Document/ File	Total Retention Period	Period for which the file will be kept in the Section	Period for which the file will be kept in the Record Room
<b>GPF</b>				
1.	GPF Ledger	35	3	32
2.	Event Register	35	3	32
3.	GPF Payment Voucher	35	3	32
4.	GPF Vouchers	35	3	32
5.	GPF Bank Books	10	3	7
6.	GPF Bank Statement	10	3	7
7.	GPF Balance Sheet- Monthly	10	3	7
8.	Investment Files	35	10	25
9.	Investment Register	35	10	25
10.	Investment MIS Report from Fund Manager	10	5	5
11.	CAP Coorespondence File	10	10	0
12.	General Coorespondence File	10	10	0
<b>Budget</b>				
1.	Budget Estimates/ Revised Estimates	5	3	2
2.	Additional Budget Requirements	5	3	2
<b>Audit Files</b>				
1.	Internal Audit Report	7	3	4
2.	Reply of Internal Audit Report	7	3	4
3.	Government Audit	7	3	4
4.	Reply of Government Audit	7	3	4
<b>New Pension Forms</b>				
1.	Forms under NPS - Copy	15	3	12

**CHAPTER 7**  
**INTERNAL AUDIT & STATUTORY AUDIT**

## 7.1 Audit in BIS

The following Audits are conducted in BIS:

- A. Statutory Audit
- B. Corporate Internal Audit of Technical Functions
- C. Internal Audit of Accounts

## 7.2 Statutory Audit.

**7.2.1** This is conducted by the office of the Director General of Audit (Central Expenditure) at HQ & NCR Branches and by the office of the Director General of Audit (Central Expenditure)/ Accountant General of the State at ROs/BOs. This is normally conducted every year, however the periodicity is decided by the office of DGA (CE) depending upon the size of the Branch.

Besides the above Statutory Audit, the office of the Comptroller & Auditor General of India also conducts a **Performance Audit** of the functions of BIS as per BIS Act once in a gap of 5 to 10 years. This Audit is coordinated by P&C Deptt. at HQ. The last such performance Audit was conducted by C&AG office in the year 2011-12 (Report No. 14).

As per Rule 24(2) of BIS Act, 2016 *"The accounts of the Bureau shall be audited by the **Comptroller and Auditor-General of India** at such intervals as may be specified by him and any expenditure incurred in connection with such audit shall be payable by the Bureau to the Comptroller and Auditor-General."*

The Statutory Audit Report issued by the Office of the Director General of Audit (Central Expenditure), Indraprastha State, 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. Therefore it is required that every year after sending the March Trial Balance to HQ, Heads of all ROs/BOs/CL/NITS should request to the Accountant General(AG) of their respective States to undertake the audit of

the Accounts of their BO. After completion of the audit, Heads of the ROs/BOs should follow up with the AG office to expedite receipt of the Inspection Report.

**7.2.2** All Heads after the receipt of the audit and inspection report are required to take remedial actions/comply with the observations made in the Audit Report and ensure that the replies are submitted to Audit within the time prescribed by AG office with a copy to Accounts Deptt. HQ.

**7.3 Corporate Internal Audit of Technical Functions of BIS** This is conducted by the HQ as per the policy decisions taken by the Competent Authority from time to time

#### **7.4 Internal Audit of Accounts**

**7.4.1** Internal Audit of Accounts of HQ/ROs /BOs by the Chartered Accountant Firms. This is conducted on half yearly basis, i.e., from April to September(1st half) and October to March (2<sup>nd</sup> half). The Internal Auditors are appointed Region-wise by the HQ.

#### **7.4.2 PROCEDURE FOR APPOINTMENT**

7.4.2.1 The Internal Audit will be conducted on the Decentralised basis i.e., there will be one auditor for each region (except Central Region) and one auditor for Head Quarters, Central Region, NITS and Central Lab.

7.4.2.2 The name of the Internal Audit Firm will be called from the C&AG on the following basis :

a)Head Quarters, Central Region, NITS and Labs

- The firm should have auditing experience of 10 years.
- The firm should have conducted internal audit of Statutory Bodies/Autonomous Bodies/PSUs (having a turnover over 25 Crores) for 5 years.
- Firm having a head office at New Delhi.
- Having a minimum of 3 partners.
- 10 such firms names will be requested from C&AG to invite quotations.

- The firm with lowest quotation will be selected for awarding Internal Audit assignment.

b) Regional and Branch Office

- The firm should have auditing experience of 10 years.
- The firm should have conducted internal audit of Statutory Bodies/Autonomous Bodies/PSUs (having a turnover over 5 Crores) for 5 years.
- Firm having a head office at respective Region.
- Having a minimum of 2 partners.
- 5 such firms names will be requested from C&AG to invite quotations.
- The firm with lowest quotation will be selected for awarding Internal Audit assignment.

### 7.4.3 SCOPE OF INTERNAL AUDIT-

The scope of the work of the Internal Auditor is as given under:

7.4.3.1 The Internal Auditor shall be responsible for test checking the initial records, accounts maintained by HQs/ROs/BOs/NITS/Labs with a view to ensure that the rules and regulations are followed correctly, systems and procedures regarding accounting and financial matters are adequate.

7.4.3.2 The Internal Auditor shall *inter-alia* cover checking of all accounting records including those relating to advance and records pertaining to purchases, civil work, physical verification of stores, equipments, tools and plant.

7.4.3.3 The Internal Auditor shall not only focus on the Income and Expenditure factor, rather may also focus on the risk indicators while performing the Internal Audit.

### 7.4.4 REPORTING REQUIREMENT

7.4.4.1 On Completion of the Audit of the respective Audit Unit of each phase, the following steps should be followed before finalisation of the report and the partner of firm shall meet and discuss the audit observations :

- a) The Preliminary Audit observations shall first be discussed with the Accounts/Finance Head of the ROs/BOs/ Labs/ NITS. In case the auditor is not satisfied with the explanation given by Accounts/Finance Head of the ROs/BOs/ Labs/ NITS, then shall discuss the same with the Head of ROs/BOs/Labs/ NITS along with the Finance Head.
- b) Before finalisation of the audit observations, the unresolved preliminary observation shall be discussed jointly with the DDGF, DAC and DF at Head Quarter, so that the timely corrective action can be enforced.
- c) Based on the outcome of the aforesaid discussion, the Audit Report thus compiled shall be structured on following broad areas :
  - Compliance Report of the previous observation raised in the Internal Audit
  - Important Observation arises out of the audit requiring corrective action
  - Report on Testing of Effectiveness of Internal Control
  - Other

#### **7.4.5 TERMS AND REFERENCE OF INTERNAL AUDIT**

7.4.5.1 Internal Audit shall be conducted in 2 phases (*Phase – I* covering April to September and *Phase – II* covering October to March). The commencement of Phase – I audit will be on/ around 15<sup>th</sup> November and Phase – II will be on/ around 1<sup>st</sup> June May and the report for Phase-I and II are to be submitted as under:

<b>Phase</b>	<b>Period</b>	<b>Submission of Report</b>
I.	<i>April to September</i>	30 <sup>th</sup> December
II.	<i>October to March</i>	15 <sup>th</sup> July

#### **7.4.6 AUDIT TEAM**

7.4.6.1 Auditor should deploy suitable teams for undertaking the audit, after a thorough perusal of the requirements of the auditee units and the volume of work involved.

7.4.6.2 It should be ensure that the audit team is headed at all time by a Chartered Accountant. A minimum number of man-days are needed to devoted at site by the firm in each phase of the audit as under :

S. No.	Place	Minimum Man-days Requirement	
		Partner/ Qualified Asst.	Assistant
I.	Headquarters, New Delhi	4	20
II.	Regional Office	2	14
III.	Branches	1	6
IV.	Labs	1	6
V.	Training Institute	1	6

**7.4.7 Duties of Internal Auditor-** The Internal Audit shall perform following duties:

**7.4.7.1 Accounting and Other related Aspects**

- (i) Study the accounting procedures prescribed for the HQs with a view to ensuring that they are correct, adequate and free from defects or lacunae.
- (ii) Watch the implementation of the prescribed procedures and the order issued by HQ from time to time.
  - a. Whether such default has occurred due to system failure and defect or due to individuals.
  - b. Whether steps has been taken for ratification of the aforesaid defects.
- (iii) Scrutinize and check payments and accounting work of the accounting units.
  - a. Payment of all types of suppliers bills for goods and services as per GFR.
  - b. Payment of Adjustable Advance, TA Advances. LTC Advance and Medical Advance etc., and adjustments thereof.
  - c. Payment in foreign currency to parties outside India.
  - d. Payment under different Plan Projects, Maintenance of Respective Accounts Books & Utilization Certificate thereof.

- e. Management of Cash for Payment and Receipts, Cash Book and Bank Book, Maintenance of records, Bank Reconciliation, etc.,
  - f. Accounting of JVs/ Issue of Debit/Credit Advices and Reconciliation of Inter-Office Accounts, Current Assets and Liabilities Account.
- (iv) Scrutinize of Booking of Income under the appropriate activity i.e., Product Certifications, Quality System Certifications, Sale of Indian Standards, Hallmarking, Assaying Center and Jewellers, Training Activity and Testing Activity.
- (v) Scrutinize of Investment made, i.e., process of Investment, receipt of Interest, checking of the accrued interest, maturity proceeds as per FDRs and its accounting in Books of Accounts.
- (vi) Scrutinisation of the Statutory Compliances :
- a. Whether the Tax has been deduction properly.
  - b. Timely submission of the return and Issue off TDS certificates.
  - c. Payment of GST, adjustment of Input Tax Credit and filing of GST Return.
  - d. Filing of Income-tax Return of BIS
- (vii) Scrutinisation of the Fixed Asset Register
- (viii) Maintenance of Books of Accounts and preparation of Annual Financial Statements and Schedules thereof

#### **7.4.7.2 Personnel Aspects**

- (i) Employees and Pensioner related matter:
- a. Pay/ Pension fixation of Employee/ Pensioner,
  - b. Proper maintenance of Leave Records such as sick leave, casual leave etc., and their consequential reflection on salaries,
  - c. Payment of personal claims of employees viz., telephone bills, newspaper bills, misc. claims,
  - d. Payment and settlement of TA, LTC and Medical Claims of employees and maintenance of subsidiary ledgers.



- e. General Provident Fund (GPF): Advances/Withdrawals, Maintenance of Accounts records, Investment of GPF, Accrued Interest, Monthly Trial Balance and yearly Balance Sheet.
- f. National Pension Scheme: Monthly deductions and remittance of National Pension Scheme and BIS contribution and Maintenance of Subsidiary Records.
- g. Payment of House Building Advance, Conveyance Advance, Computer Advance etc, compliance of conditions of payment and reconciliation of its subsidiary accounts with the General Ledgers.
- h. Medical Claims for Pensioners: Permissions, Sanctions, Payments and Maintenance of Records.

#### **7.4.7.3 Administration Aspects**

- (i) Scrutinisation of the Purchases Procedures as per GFR, 2017.
- (ii) Scrutinisation of the Stock Register i.e., Stationary and consumable items.
- (iii) Scrutinisation of utilisation report in case of vehicle hire/ assets.
- (iv) Running and diesel consumption records of BIS owned cars
- (v) Checking of procedures in regard to disposal of assets to ensure that adequate procedure exists for scrapping/ condemning and the same is followed.

#### **7.4.7.4 Others**

- (i) Scrutinisation of procedure of the printing of the Standards and physical verification of stock of sale of standards and justification for the same.
- (ii) Utilisation of the equipments in BIS Laboratories.
- (iii) Pursuance/ settlement of objections taken in Audit Para/ test audit notes issued by Statutory Auditor and other matter relating to statutory audit.

**7.5 Appendix-** The Internal Auditor shall conduct the audit in accordance with the checklist prepared by Finance Department, HQ. The checklist for internal audit for HQs and ROs/ BOs/ Labs/ NITS is enclosed.

**CHECK LIST FOR INTERNAL AUDIT FOR HQs**

**A. Important Observations arising out of audit requiring corrective action:-**

**I. Accounting & Other Related Aspects**

**1. Verification and Accounting of Expenses and Income -**

<b>S. No.</b>	<b>Particulars</b>	<b>Observations</b>	<b>Management Remarks</b>
a.	Check opening balances with last year closing balances.		
b.	Whether the supporting documents are available with Bank Payment Voucher(s)		
c.	Whether the supporting documents are available with Journal Voucher(s)		
d.	Whether the vouchers are serial numbered and properly authorized		
e.	Verify the authenticity of expenditure with the relevant documents, budget and as per GFR		
f.	Whether all receipts are accounted for in the books of accounts.		
g.	Whether expenditure and income are accounted for properly under prescribed head of account. Whether there are cases where the expenditure is booked under other heads/Wrong heads.		

**2. Scrutinize and Check Payments and Accounting work of the accounting units**

<b>S. No.</b>	<b>Particulars</b>	<b>Observations</b>	<b>Management Remarks</b>
a.	Whether payment of all types of suppliers bills for goods and services are as per GFR.		
b.	Whether Payment in foreign currency to parties outside India are properly authorized by the Delegated Authority.		
c.	Whether Payment under different Plan Projects		

S. No.	Particulars	Observations	Management Remarks
	are properly authorized and Respective Account books are maintained for the same		
d.	Whether the assistance/ grant received from Government is properly entered in the Grant Receipt Register.		
e.	Whether Utilization certificates and Completion certificates for Plan projects are available.		

**3. Management of Cash for payment and receipts, Cash Book & Bank Book, Maintenance of records, Bank reconciliation, etc.**

S. No.	Particulars	Observations	Management Remarks
a.	Whether cash balance physically verified with the books of accounts. Note the deviations, if any.		
b.	Whether cash received by the office, deposited in the bank on same day or by next working day.		
c.	Whether there are any cases where the cash collected has been utilized for its day-to-day expenditure.		
d.	Whether the payment to outsider are being made by Cheque/ NEFT/RTGS/ ECS. Note the deviations, if any.		
e.	Whether fidelity insurance cover available. List out the case where cash balance exceeded the fidelity insurance limit.		
f.	Whether Drafts/Cheques		

S. No.	Particulars	Observations	Management Remarks
	received are being properly deposited in the bank on the very next day.		
g.	Whether Bank Reconciliation Statement (BRS) is being prepared on monthly basis and there is any long outstanding items in BRS.		
h.	Whether surplus fund has been sent by ROs/BOs to HQ on every Monday after retaining their estimating expenditure needs for the week.		

**4. Accounting of JVs/Issue of Debit, Credit Advices and Reconciliation of Inter-Office Accounts, Current Assets and Liabilities Account.**

S. No.	Particulars	Observations	Management Remarks
<b>Accounting of JVs/Issue of debit, credit Advices</b>			
a.	Whether JVs, debit/credit advices have been properly accounted for in the Accounts Books		

**5. Sundry Debtors**

S. No.	Particulars	Observations	Management Remarks
a.	List out the advances/debtors pending for long time.		
b.	Make an extract of Sundry Debtors age-wise.		
c.	Steps taken to recover the amount.		
d.	As per Delegation of Power, irrecoverable outstanding debtors of less than ` 1000/- can be write-off by Heads, debtors upto ` 2,000/- by		

S. No.	Particulars	Observations	Management Remarks
	DDGs concerned, debtors upto ₹ 2,500/- by DG:BIS and beyond this by Executive Committee. Whether the Concerned Head has reviewed the debtors and written-off the irrecoverable debtors less than ₹ 1,000/- each and put up proposals to DDGs upto ₹ 2,000/- and then to DG:BIS		

#### 6. Sundry Creditors

S. No.	Particulars	Observations	Management Remarks
a.	List out the Sundry Creditors pending for long time.		
b.	If Sundry Creditors, are outstanding for more than 3 years, than whether the same have been transferred to Miscellaneous Receipt Account with corresponding entries in Register to be maintained for this purpose.		
c.	Steps taken for early settlement of old outstanding entries.		

#### 7. Inter Office Reconciliations/ Balance Confirmation:-

S. No.	Particulars	Observations	Management Remarks
a.	Whether inter office confirmation obtained from HQ/ROs/BOs at regular intervals		
b.	In case of difference in balances, Whether rectification entries have been accounted for in the books of accounts		

**8. Accounting for Subsidy in Fixed Assets:**

S. No.	Particulars	Observations	Management Remarks
a.	Whether any subsidy has been received for purchase of Fixed Assets and details thereof.		
b.	Whether Fixed Assets have been booked in the books of accounts net of subsidy received or not.		

**9. Checking of Investment and Incomes thereof:-**

S. No.	Particulars	Observations	Management Remarks
a.	Whether Investments are being made as per Investment policy of BIS		
b.	Whether receipt of interest has been accounted for under appropriate head of account.		
c.	Checking of maturity proceeds of Investment's and its accounting in Books of Accounts		
d.	Whether balances of Investments in General Ledger Books are tallied with the subsidiary Investment Ledger		

**10. Verification of Certification Fees on Test Check Basis:-**

S. No.	Particulars	Observations	Management Remarks
a.	Whether Marking Fee (M.F.) is received regularly. In case where there receipt of M.F. has been approved to be received on quarterly basis, whether it is being received every quarter		

S. No.	Particulars	Observations	Management Remarks
b.	Whether the prescribed procedure adopted for regular collection of marking fee has been followed or not.		
c.	In case marking fee is recoverable on the basis of production. It is desired that calculation of 40 cases may be done on "test check" basis and deviation if any may be reported.		

#### 11. Verification of Hall Marking:

S. No.	Particulars	Observations	Management Remarks
a.	Whether fee on sharing basis is received regularly from Hallmarking Centres on by-monthly basis. If not, whether penalty clause for the delayed payment has been imposed or not		
b.	Whether the prescribed procedure adopted for regular collection of hallmarking fee has been followed or not.		
c.	Whether the reconciliation of hallmarking done by hall marking centres as indicated in the declaration, is being done with the balance sheet.		
d.	Whether at the time of providing of assistant to Hallmarking Centers, following points have been certified : <ul style="list-style-type: none"> <li>• Certificate for the possession of plant and</li> </ul>		

S. No.	Particulars	Observations	Management Remarks
	<p>machinery and certification for ready of operation.</p> <ul style="list-style-type: none"> <li>• Preliminary assessment of facilitation center by BIS</li> <li>• Assessment audit for recognition of center</li> <li>• NABL accreditation Certificate</li> </ul>		

#### 12. Verification of Sale of Standards:

S. No.	Particulars	Observations	Management Remarks
a.	Ensure that the price charged for the standards are correct and verify the daily sales statement with cash memo		
b.	Verify the stock register with the cash memo on test basis.		
c.	Whether there are any cases where the CD-ROM has been leased to ISO/IEC. If yes, whether the royalty for payment has been properly booked in the books of account		
d.	Print outs shall be made only where hard copies of the specific standards is not available. Make a test from stock register		
e.	In case of e-sales, whether the payment has been properly received and properly booked in the books of accounts		



**II. Statutory Compliances:-**

**A. GOODS AND SERVICE TAX**

S. No.	Particulars	Observations	Management Remarks
a.	Whether GST has been deposited with the Department by the due dates.		
b.	Whether return has been filed with the Department within prescribed period.		
c.	Whether Input Tax Credit has been adjusted correctly and timely.		
d.	Deviations, if any		

**B. TDS (excluding TDS on Salary)**

S. No.	Particulars	Observations	Management Remarks
a.	Whether TDS has been properly deducted at prescribed rate.		
b.	Whether TDS amount remitted to the Income Tax Department by due date.		
c.	Is there any case where either TDS has not been deducted or deducted at lower rate.		
d.	In case where TDS has not been deducted, whether the certificate from the organization has been obtained		
e.	Whether TDS returns are filed in time.		
f.	Correctness of TDS certificate and whether it has been issued within the prescribed time.		
g.	Other Observation.		

**C. PROFESSIONAL TAX**

S. No.	Particulars	Observations	Management Remarks
a.	Whether the intimation from the ROs/BOs regarding the deposit of Professional Tax along		

S. No.	Particulars	Observations	Management Remarks
	with the employee-wise detail has been received at HQ timely.		
b.	If yes, then whether the Finance Department has deducted the said Professional Tax from the salary of the employees or not.		
c.	Deviations, if any		

**D. FILING OF INCOME TAX RETURNS OF BIS:-**

S. No.	Particulars	Observations	Management Remarks
a.	Whether ITR of BIS has been filed within time as per the requirement of law		

**III. Personnel Aspects :-**

**A. Pay/Pension fixation of Employee/Pensioner:-**

S. No.	Particulars	Observations	Management Remarks
<b>Pay and Allowances</b>			
a.	Whether office memorandum regarding the pay fixation/MACP has been timely received in the Finance Department		
b.	Whether timely effect of the office memorandum mentioned in (a) has been made or not		
c.	Whether the effect of the transfer memo issued by Establishment Department and HRD has been timely incorporated in the Finance Department and allowance has been revised as per the new station or not.		
d.	Whether effect of incremental promotion(s) has been taken correctly by the Finance Department		
e.	Whether timely monthly leave statement are being		

	received in Finance Department from activity heads at HQs/ NITS/ROs/BOs/ Labs (i.e., HPL, EL, EOL etc.)		
f.	Whether effect of the leave statements as mentioned in (e) has been effectively incorporated by Finance Department while paying the salary		
g.	Whether effect of deduction on account of license fees, holiday homes etc., has been taken or not		
h.	In case of Suspension Cases, payment to the employee has been made as the rules or not		
i.	In case of TDS on Salary, it is desired to do checking on test basis and deviation if any may be reported		
j.	In case of Court recoveries, effect of the deduction has been as per Rules.		
k.	Any Other		
<b>Pension and Retirement Benefits</b>			
l.	Whether office memorandum confirming date of retirement of the employee is held on record.		
m.	Whether no dues certificate issued by the Establishment Department/ HRD in the name of employee is held on record.		
n.	Whether calculation of pension, gratuity and family pension has been properly done as per norms.		
o.	Whether superannuation benefits were paid to retired employees in time.		
p.	How many cases of pension are still covered under Provisional Pension.		

q.	Number of case resorted from Provision Pension to Original Pension		
r.	Steps taken to make provisional pension case to original pension		
s.	Any other		

**A. Leave Encashment and maintenance of Leave records:-**

S. No.	Particulars	Observations	Management Remarks
a.	Whether the calculation of leave encashment during the service has been paid as per the Rules.		
b.	Whether the tax implication of the said leave encashment has been done as per prescribed provisions of Income Tax Act, 1961		

**B. LTC Advance:-**

S. No.	Particulars	Observations	Management Remarks
a.	Whether LTC is availed/Journey undertaken as per the norms fixed by GOI.		
b.	List out the LTC advance outstanding for long time and ascertain the reason and penal interest if charged for such delays.		
c.	Whether Closing Balances of subsidiary books are Reconciled with general ledger.		
d.	Deviations, If any		

**C. TA advances:-**

S. No.	Particulars	Observations	Management Remarks
a.	Check whether the advance has been taken for the official tour.		
b.	Whether TA advances has been adjusted timely.		

S. No.	Particulars	Observations	Management Remarks
c.	List out the TA advance pending for long time and ascertain the reason.		
d.	Whether TA Claims are settled as per TA Rules.		
e.	Whether Closing Balances of subsidiary books are Reconciled with general ledger.		

**D. Other advances/Adjustable:-**

S. No.	Particulars	Observations	Management Remarks
a.	Verify the entitlement of advances		
b.	Verify the settlement of claims.		
c.	List out the advances pending for long time and ascertain the reason.		
d.	Whether Closing Balances of subsidiary books are Reconciled with general ledger.		

**E. House Building Advance (HBA):-**

S. No.	Particulars	Observations	Management Remarks
a.	Whether advance has been given to eligible Employees.		
b.	In case of ROs/BOs/ Labs/ NITS, whether timely sanction letter has been received by Finance Department at HQ for disbursement of the advance.		
c.	Whether amount of advance given is within the sanctioned limit.		
d.	Whether title deed, Insurance, Mortgage papers and other relevant documents has been submitted by employee.		

S. No.	Particulars	Observations	Management Remarks
e.	Whether pre-disbursement inspection conducted by authorize person, if required		
f.	In case of advance sanction by ROs/BOs/NITS and Lab, whether timely sanction letter is being received by Finance Department at HQ for disbursement of the advance.		
g.	Whether the timely disbursement of the advance is being made by Finance Department.		

**F. Vehicle Loan:-**

S. No.	Particulars	Observations	Management Remarks
a.	Whether advance has been given to eligible Employees.		
b.	In case of ROs/BOs/ Labs/ NITS, whether timely sanction letter has been received by Finance Department at HQ for disbursement of the advance.		
d.	Whether amount of advance given is within the sanctioned limit.		
e.	Whether timely disbursement of advance has been made or not.		
f.	In case of ROs/BOs/NITS and Lab, whether intimation has received by the Finance Department at HQ for the charging of penal interest for non-submission of RC, Insurance and other relevant papers within two month from the date of withdrawal of advance or purchase of vehicle.		
g.	In case of HQs, whether Finance Department at HQ has charged penal interest, if		

	applicable for non-submission of RC, Insurance and other relevant papers within two month from the date of withdrawal of advance or purchase of vehicle.		
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**G. Computer Advance:-**

S. No.	Particulars	Observations	Management Remarks
a.	Whether advance has been given to eligible Employees.		
b.	In case of HQs, whether amount of advance given is within the sanctioned limit.		
c.	In case of ROs/BOs/ Labs/ NITS, whether timely sanction letter has been received by Finance Department at HQ for disbursement of the advance.		
d.	Whether timely advance has been disbursed by Finance Department or not		
e.	Whether Employees has submitted purchase bill after purchasing the computer.		
f.	In case of ROs/BOs/NITS and Lab, whether intimation has received by Finance Department at HQ for the charging of penal interest for non-submission of purchase bill within two month from the date of withdrawal of advance or purchase of computer.		
g.	In case of HQs whether Finance Department has initiated for charging penal interest for non-submission of purchase bill within two month from the date of withdrawal of advance or purchase of computer.		

#### H. Festival Advance:-

S. No.	Particulars	Observations	Management Remarks
a.	Whether advance has been given to eligible Employees.		
b.	In case of HQs, whether amount of advance given is within the sanctioned limit.		
c.	In case of ROs/BOs/Labs, whether timely sanction letter has been received by Finance Department at HQ for disbursement of the advance.		
d.	Whether the earlier recovery of the festival advance has been deducted before issuing the advance.		
e.	Whether the timely deductions has been initiated by the Finance Department		

#### I. Medical Claims of Employees/Pensioners

S. No.	Particulars	Observations	Management Remarks
a.	Whether advance has been given to eligible employees/pensioners.		
b.	Whether amount of advance given is within the sanctioned limit.		
c.	Whether Employees/Pensioners has submitted Medical bill along with their claims.		
d.	Reconciliation of subsidiary books with general ledger.		



**IV. GENERAL PROVIDENT FUND**

S. No.	Particulars	Observations	Management Remarks
<b>GPF Investment</b>			
a.	Whether GPF Investments are being made as per GOI policy		
b.	Whether receipt of interest has been accounted for under appropriate head of account.		
c.	Checking of maturity proceeds of Investment's and its accounting in Books of Accounts		
d.	Whether balances of GPF Investments in General Ledger Books are tallied with the subsidiary Investment Ledger.		
<b>GPF Accounts</b>			
e.	Whether advance/withdrawal has been sanctioned as per the Rules.		
f.	Whether calculations of the final settlement is calculated as per Rules.		
g.	Whether installments have been properly recovered on monthly basis in case of GPF Advance		
h.	Whether the books of accounts has been reconciled with subsidiary ledgers, or not		

**V. NATIONAL PENSION SCHEME(NPS)**

S. No.	Particulars	Observations	Management Remarks
a.	Whether monthly contribution has been deducted from the salary, JV for the BIS Contribution and remittance of National Pension Scheme are accounted properly.		
b.	Whether reconciliation of subsidiary books with general ledger available and whether the balance are tallied.		

**VI. FIXED ASSETS**

<b>S. No.</b>	<b>Particulars</b>	<b>Observations</b>	<b>Management Remarks</b>
a.	Whether Fixed Assets have been physically verified at least once in a year		
b.	Whether Fixed Assets Register has been properly maintained with full details.		
c.	Whether identification marking has been done on the assets to ascertain the location and identification.		
d.	Whether fixed assets register is in the line with Fixed Assets shown in the Trial Balance.		
f.	Is there any case of assets discarded, unused or condemned but kept in the store and no process for disposal has been made.		
g.	Deviations, if any		

**VII. PURCHASE AND CONTROL OVER STOCK OF STATIONERY/CONSUMABLE ITEMS/CANTEEN ITEMS**

<b>S. No.</b>	<b>Particulars</b>	<b>Observations</b>	<b>Management Remarks</b>
a.	Whether the provisions of GFR are being followed for purchase of the stationery and consumable items.		
b.	Whether any deviation in actual cost of item and amount paid.		
c.	Check the justification of items purchased on higher side.		
d.	Whether there is proper record in stock register. Issue of items must be on the basis of issue slip.		
e.	Verify physically the items and ask the reason for deviation, if any		

**VIII. Payments And Control Over running and maintenance of BIS Owned Cars and hired vehicles:-**

S. No.	Particulars	Observations	Management Remarks
a.	Whether utilization report in case of vehicle/hire assets was found on record and it was proper.		
b.	Whether running and maintenance records of BIS owned cars are properly maintained for e.g. Log book.		
c.	The average mileage per litre of fuel in case of BIS owned cars shall be verified		

**IX. Disposal of assets:-**

S. No.	Particulars	Observations	Management Remarks
a.	Whether there was any condemning/scrap of assets during the year?		
b.	Whether the condemned assets are disposed-off during the period of audit		
c.	Whether Committee for disposal is formed as per GFR		
d.	Whether the receipts from the disposal of assets are accounted in appropriate head of account?		
e.	Whether there are obsolete assets is not dispose-off?		

**X. Leakage of income , excess expenditure and risk indicators:-**

S. No.	Particulars	Observations	Management Remarks
a.	Whether there was any leakage of income or excess expenditure.		

**XI. OTHER OBSERVATIONS**

S. No.	Observations Raised	Action Taken By The Management
1	Compliances of C & AG Audit Observations	
2	Any other observation which Internal Auditor may feel reporting	

**B. Report on Testing of effectiveness of internal control**

**CHECK LIST FOR INTERNAL AUDIT FOR ROs/ BOs/ Labs/ NITS**

**A. Compliance Report of Previous observations raised in the Internal Audit Persisting irregularities only) :-**

S No.	Observations (As per Internal Audit Report for previous year)	Action Taken By The Management
1		
2		
3		
4		

**B. Important Observations arising out of current year audit requiring corrective action:-**

**I. Accounting & Other Related Aspects**

**1. Verification and Accounting of Expenses and Income -**

S. No.	Particulars	Observations	Management Remarks
a.	Check opening balances with last year closing balances.		
b.	Whether the supporting documents are available with Bank Payment Voucher(s)		
c.	Whether the supporting documents are available with Journal Voucher(s)		
d.	Whether the vouchers are serial numbered and properly authorized		
e.	Verify the authenticity of expenditure with the relevant documents, budget and as per GFR		
f.	Whether all receipts are accounted for in the books of accounts.		
g.	Whether expenditure and income are accounted for properly under prescribed head of account. Whether there are cases where the expenditure is booked under other heads/Wrong heads.		

S. No.	Particulars	Observations	Management Remarks
h.	Verify whether MIS reports are being prepared correctly and send to HQs on due dates		

## 2. Accounting Principle and Methods :-

S. No.	Particulars	Observations	Management Remarks
a.	Whether accounting guidelines issued by BIS HQ has been followed in due spirit or not		
b.	Deviations, if any.		

## 3. Scrutinize and Check Payments and Accounting work of the accounting units

S. No.	Particulars	Observations	Management Remarks
a.	Whether payment of all types of suppliers bills for goods and services are as per GFR.		
b.	Whether Payment in foreign currency to parties outside India are properly authorized by the Delegated Authority.		

## 4. Management of Cash for payment and receipts, Cash Book & Bank Book, Maintenance of records, Bank reconciliation, etc.

S. No.	Particulars	Observations	Management Remarks
a.	Whether cash balance physically verified with the books of accounts. Note the deviations, if any.		
b.	Whether cash received by the office, deposited in the bank on same day or by next working day.		
c.	Whether there are any cases where the cash collected has been utilized for its day-to-day expenditure.		
d.	Whether the payment to outsider are being made		

S. No.	Particulars	Observations	Management Remarks
	by Cheque/NEFT/RTGS/ ECS. Note the deviations, if any.		
e.	Whether fidelity insurance cover available. List out the case where cash balance exceeded the fidelity insurance limit.		
f.	Whether Drafts/Cheques received are being properly deposited in the bank on the very next day.		
g.	Whether Bank Reconciliation Statement (BRS) is being prepared on monthly basis and there is any long outstanding items in BRS.		
h.	Whether surplus fund has been sent to HQ on every Monday after retaining their estimating expenditure needs for the week has been record or not.		

**5. Accounting of JVs/Issue of Debit, Credit Advices and Reconciliation of Inter-Office Accounts, Current Assets and Liabilities Account.**

S. No.	Particulars	Observations	Management Remarks
<b>Accounting of JVs/Issue of debit, credit Advices</b>			
a.	Whether JVs, debit/credit advices have been properly accounted for in the Accounts Books		

**6. Sundry Debtors**

S. No.	Particulars	Observations	Management Remarks
a.	List out the advances/debtors pending		

S. No.	Particulars	Observations	Management Remarks
	for long time and ascertain the reasons		
b.	Make an extract of Sundry Debtors age-wise and ascertain the reason for its pendency.		
c.	Whether the office has made proper effort to recover the amount.		
d.	As per Delegation of Power, irrecoverable outstanding debtors of less than ` 1000/- can be write-off by Heads, debtors upto ` 2,000/- by DDGs concerned, debtors upto ` 2,500/- by DG:BIS and beyond this by Executive Committee. Whether the Concerned Head has reviewed the debtors and written-off the irrecoverable debtors less than ` 1,000/- each and put up proposals to DDGs upto ` 2,000/- and then to DG:BIS		

#### **7. Sundry Creditors**

S. No.	Particulars	Observations	Management Remarks
a.	List out the Sundry Creditors pending for long time and ascertain the reason.		
b.	If Sundry Creditors, are outstanding for more than 3 years, than whether the same have been transferred to Miscellaneous Receipt Account with corresponding entries in Register to be maintained for this purpose.		
c.	Whether efforts are being made for early settlement of old outstanding entries.		

**8. Inter Office Reconciliations/ Balance Confirmation:-**

S. No.	Particulars	Observations	Management Remarks
a.	Whether inter office confirmation obtained from HQ/ROs/BOs at regular intervals		
b.	In case of difference in balances, Whether rectification entries have been accounted for in the books of accounts		

**9. Accounting for Subsidy in Fixed Assets:**

S. No.	Particulars	Observations	Management Remarks
a.	Whether any subsidy has been received for purchase of Fixed Assets and details thereof.		
b.	Whether Fixed Assets have been booked in the books of accounts net of subsidy received or not.		

**10. Verification of Certification Fees in Test Check Basis:-**

S. No.	Particulars	Observations	Management Remarks
a.	Whether Marking Fee (M.F.) is received regularly. In case where there receipt of M.F. has been approved to be received on quarterly basis, whether it is being received every quarter		
b.	Whether the prescribed procedure adopted for regular collection of marking fee has been followed or not.		
c.	In case marking fee is recoverable on the basis of production. It is desired that calculation of 40 cases may be done on "test check" basis and deviation if any may be reported.		



**11. Verification of Hall Marking:**

S. No.	Particulars	Observations	Management Remarks
e.	Whether fee on sharing basis is received regularly from Hallmarking Centres on by-monthly basis. If not, whether penalty clause for the delayed payment has been imposed or not		
f.	Whether the prescribed procedure adopted for regular collection of hallmarking fee has been followed or not.		
g.	Whether the reconciliation of hallmarking done by hall marking centres as indicated in the declaration, is being done with the balance sheet.		

**12. Verification of Sale of Standards:**

S. No.	Particulars	Observations	Management Remarks
a.	Ensure that the price charged for the standards are correct and verify the daily sales statement with cash memo`		
b.	Verify the stock register with the cash memo on test basis.		
c.	Print outs shall be made only where hard copies of the specific standards is not available. Make a test from stock register		

**13. Verification of Training Institute:**

S. No.	Particulars	Observations	Management Remarks
a.	Ensure that the income received on account of training programs have been recorded or not		
b.	Verify that all efforts being made for timely receipt of Income.		
c.	In case of in-house programs, whether the recording of the same is being done under "Staff Training", if not then reason for such deviation.		

**14. Verification of Income of Laboratories:**

S. No.	Particulars	Observations	Management Remarks
a.	Ensure that the income received on account of testing activity have been properly recorded or not		
b.	Verify that all efforts being made for timely receipt of Income.		
c.	Verify that the income earned on account of Sale of scrap etc., have been recorded appropriately. Deviation if any, may be recorded		

**II. Statutory Compliances:-****A. GOODS AND SERVICE TAX**

S. No.	Particulars	Observations	Management Remarks
a.	Whether GST has been deposited with the Department by the due dates.		
b.	Whether return has been filed with the Department within prescribed period.		

S. No.	Particulars	Observations	Management Remarks
c.	Whether Input Tax Credit has been adjusted correctly and timely.		
d.	Whether the ROs/ BOs/ NITS/ Labs has any demand from the Service Tax/ GST Department and any litigation is pending. If yes whether proper follow-up has been made to resolve the same		
e.	Deviations, if any		

**B. TDS (excluding TDS on Salary)**

S. No.	Particulars	Observations	Management Remarks
a.	Whether TDS has been properly deducted at prescribed rate.		
b.	Whether TDS amount remitted to the Income Tax Department by due date.		
c.	Is there any case where either TDS has not been deducted or deducted at lower rate.		
d.	In case where TDS has not been deducted, whether the certificate from the organization has been obtained		
e.	Whether TDS returns are filed in time.		
f.	Correctness of TDS certificate and whether it has been issued within the prescribed time.		
g.	Other Observation.		

**C. PROFESSIONAL TAX**

S. No.	Particulars	Observations	Management Remarks
a.	Whether timely payment of the Professional Taxes have been paid by the ROs/BOs to the concerned authority.		

S. No.	Particulars	Observations	Management Remarks
b.	Whether timely return of Professional Tax has been made by the ROs/BOs to the concerned authority.		
c.	Whether intimation regarding the recovery of the Professional Tax along with the employee-wise detail has been send to HQ.		
d.	Deviations, if any		

**III. Preparation of Annual financial statements and schedules thereof:-**

S. No.	Particulars	Observations	Management Remarks
a.	Whether the Accounting work has been outsourced. If so, details of work outsourced and responsibility is to be ascertained.		
b.	Whether the Trial Balance entries verified by the professional deployed and counter signature has been obtained for authenticity.		
d.	Whether the procedure for consolidation of all branches with Head Office trial balance is accurate and in line with the General principles of Consolidation.		
e.	Other observation on Financial statements		

**IV. Personnel Aspects :-**

**J. Leave Encashment Liability and maintenance of Leave records:-**

S. No.	Particulars	Observations	Management Remarks
a.	Whether timely sanction letter has been send to the Finance Department for payment along with the Salary		
b.	Whether the impact of the leave encashment has been recorded in the leave register of the individual.		

**K. LTC Advance:-**

S. No.	Particulars	Observations	Management Remarks
e.	Whether LTC is availed/Journey undertaken as per the norms fixed by GOI.		
f.	List out the LTC advance outstanding for long time and ascertain the reason and penal interest if charged for such delays.		
g.	Whether Closing Balances of subsidiary books are Reconciled with general ledger.		
h.	Deviations, If any		

**L. TA advances:-**

S. No.	Particulars	Observations	Management Remarks
a.	Check whether the advance has been taken for the official tour.		
b.	Whether TA advances has been adjusted timely.		
c.	List out the TA advance pending for long time and ascertain the reason.		
d.	Whether TA Claims are settled as per TA Rules.		
e.	Whether Closing Balances of subsidiary books are Reconciled with general ledger.		

**M. Other advances/Adjustable/Medical Advances:-**

S. No.	Particulars	Observations	Management Remarks
a.	Verify the entitlement of advances		
b.	Verify the settlement of claims.		
c.	List out the advances pending for long time and ascertain the reason.		
d.	Whether Closing Balances of subsidiary books are Reconciled with general ledger.		

**N. House Building Advance (HBA):-**

<b>S. No.</b>	<b>Particulars</b>	<b>Observations</b>	<b>Management Remarks</b>
a.	Whether advance has been given to eligible Employees.		
b.	Whether amount of advance given is within the sanctioned limit.		
c.	Whether timely sanction letter has been send to Finance Department at HQ for disbursement of the advance.		
d.	Whether title deed, Insurance, Mortgage papers and other relevant documents has been submitted by employee.		
e.	Whether pre-disbursement inspection conducted by authorize person, if required		
f.	Whether the timely disbursement of the advance is being made by Finance Department.		

**O. Vehicle Loan:-**

<b>S. No.</b>	<b>Particulars</b>	<b>Observations</b>	<b>Management Remarks</b>
a.	Whether advance has been given to eligible Employees.		
b.	Whether amount of advance given is within the sanctioned limit.		
d.	Whether timely sanction letter has been send to Finance Department at HQ for disbursement of the advance.		
e.	Whether timely disbursement of advance has been made or not.		
f.	In case of non-submission of RC, Insurance and other relevant papers within two month from the date of withdrawal of advance or purchase of vehicle. non-		

	receipt, whether penal interest has charges and intimation for the same has been send to Finance Department at HQ.		
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**P. Computer Advance:-**

S. No.	Particulars	Observations	Management Remarks
a.	Whether advance has been given to eligible Employees.		
b.	Whether amount of advance given is within the sanctioned limit.		
c.	Whether timely sanction letter has been send to Finance Department at HQ for disbursement of the advance.		
d.	Whether timely advance has been disbursed by Finance Department or not		
e.	Whether Employees has submitted purchase bill after purchasing the computer.		
f.	In case of non-submission of purchase bill within two month from the date of withdrawal of advance or purchase of computer, whether penal interest has charges and intimation for the same has been send to Finance Department at HQ.		

**Q. Festival Advance:-**

S. No.	Particulars	Observations	Management Remarks
a.	Whether advance has been given to eligible Employees.		
b.	Whether amount of advance given is within the sanctioned limit.		
c.	Whether timely sanction letter has been send to Finance Department at HQ		

S. No.	Particulars	Observations	Management Remarks
	for disbursement of the advance.		
d.	Whether the earlier recovery of the festival advance has been deducted before issuing the advance.		
e.	Whether the timely deductions has been initiated by the Finance Department		

**R. Medical Claims of Employees/Pensioners**

S. No.	Particulars	Observations	Management Remarks
a.	Whether advance has been given to eligible employees/pensioners.		
b.	Whether amount of advance given is within the sanctioned limit.		
c.	Whether Employees/Pensioners has submitted Medical bill along with their claims.		
d.	Reconciliation of subsidiary books with general ledger.		

**V. FIXED ASSETS**

S. No.	Particulars	Observations	Management Remarks
a.	Whether Fixed Assets have been physically verified at least once in a year and obtain certificate from ROs/BOs/HQs in confirmation.		
b.	Whether Fixed Assets Register has been properly maintained with full details.		
c.	Whether identification marking has been done on the assets to ascertain the location and identification.		
d.	Whether fixed assets register is in the line with Fixed Assets shown in the Trial Balance.		



S. No.	Particulars	Observations	Management Remarks
f.	Is there any case of assets discarded, unused or condemned but kept the same in the store and no process for disposal has been made by the branch.		
g.	Deviations, if any		

**VI. PURCHASE AND CONTROL OVER STOCK OF STATIONERY/CONSUMABLE ITEMS/CANTEEN ITEMS**

S. No.	Particulars	Observations	Management Remarks
a.	Whether the Branch is following GFR for purchase of the stationery and consumable items.		
b.	Whether any deviation in actual cost of item and amount paid by the Branch for the same.		
c.	Check the justification of items purchased if seems to be on higher side.		
d.	Whether there is proper record in stock register. Issue of items must be on the basis of issue slip.		
e.	Verify physically the items and ask the reason for deviation, if any		

**VII. Payments And Control Over running and maintenance of BIS Owned Cars and hired vehicles:-**

S. No.	Particulars	Observations	Management Remarks
a.	Whether utilization report in case of vehicle/hire assets was found on record and it was proper.		
b.	Whether running and maintenance records of BIS owned cars are properly maintained for e.g. Log book.		
c.	The average mileage per litre of fuel in case of BIS owned cars shall be verified		

**VIII. Disposal of assets:-**

S. No.	Particulars	Observations	Management Remarks
a.	Whether there was any condemning/scrap of assets during the year?		
b.	Whether the condemned assets are disposed-off during the period of audit?		
c.	Whether Committee for disposal is formed as per GFR		
d.	Whether the receipts from the disposal of assets are accounted in appropriate head of account?		
e.	Whether there are obsolete assets is not dispose-off?		

**IX. Leakage of income , excess expenditure and risk indicators:-**

S. No.	Particulars	Observations	Management Remarks
a.	Whether there was any leakage of income or excess expenditure or risk indicator of any loss		

**X. OTHER OBSERVATIONS**

S. No.	Observations Raised	Action Taken By The Management
1	Compliances of C & AG Audit Observations:-	
(i)		
(ii)		
(iii)		
2	Any other observation which Internal Auditor may feel reporting	

**C. Report on Testing of effectiveness of internal control**





**CHAPTER 8**  
**STATUTORY TAXES AND RETURNS**

The Collection, payment, accounting of all statutory taxes and filling of returns thereof is required to be ensured by Heads of all ROs/BOs/NITS/Labs/HQ.

### **8.1 Income Tax Exemption of BIS**

- 8.1.1 The Ministry of Finance, Department of Revenue, Central Board of Direct Taxes vide its notification no. 111/2016 dt. 01.12.2016 has notified BIS under clause (46) of section 10 of the Income Tax Act 1961 (43 of 1961) for the Assessment year 2017-18 to 2021-22. (Refer BIS/HQ/Accounts/Circular (12)/2016 dated 13.12.2016) .
- 8.1.2 As a result of the above said notification the income of BIS is not taxable. However this exemption is subject to the conditions specified in the notification and BIS shall fill Return of Income in accordance with provisions of the section 139(4C)(g) of the Income Tax Act.
- 8.1.3 The Return of Income shall be filled by Accounts Department:HQ.

### **8.2 Deduction of Tax at Source by Licencees/ Clients**

- 8.2.1 In view of the exemption granted to BIS under section 10(46) of the Income Tax Act,1961 BIS is exempted from deduction of tax at Source by its licenses/clients being outside the purview of Section 4 of the Income Tax Act, which is the charging provision of the Income Tax Act 1961.
- 8.2.2 Further, as per provision of Section 196 of the Income-Tax Act, 1961, no tax at source is required to be deducted in respect of interest or any other income accrued or arising to a corporation established by or under a Central Act, which is, under any law for the time being in force, exempt from income-tax on its income.
- 8.2.3 Accordingly all licences/clients of BIS may be informed by all Heads of ROs /BOs/Labs/NITS not to deduct any tax on the income accruing to BIS. In this regard the Circular No BIS/HQ/Accounts/Circular(12)/2016 dated 13.12.2016 may please be referred to.

- 8.2.4 There is no provision in manakonline & CRS Portal for deduction of Tax at Source by licencees/applicants. Receipt of only Certification fee & CRS Income is covered in the manakonline presently.
- 8.2.5 However inspite of the request made by BIS if any client make deduction of Tax at Source from fee payment to BIS, it should be accounted for in the Books of Accounts. The procedure for accounting was provided in the Circular No. BIS/HQ/Accounts/Circular(03)/2014 dated 12.02.2014.
- 8.2.6 The RO/ BO shall arrange Original TDS Certificates wherever TDS has been deducted.
- 8.2.7 A consolidated statement of TDS Certificates shall be prepared for filing Income Tax Return of BIS by Accounts Department: HQ. Income Tax Return shall be filed as per provisions of Income Tax Act, 1961.
- 8.2.8 Refund of TDS deducted by clients/licencees shall be perused by Accounts Department: HQ with Income Tax Department.
- 8.2.9 The TDS may be deducted on the value of the Service received excluding GST.

### **8.3 Tax Deduction at Source (TDS) by BIS**

- 8.3.1 As per the provision of Income Tax Act, a person (deductor) who is liable to make payment of specified nature to any other person (deductee) shall deduct tax at source and remit the same into the account of the Central Government. The deductee from whose income tax has been deducted at source would be entitled to get credit of the amount so deducted on the basis of Form 26AS or TDS certificate issued by the deductor.
- 8.3.2 TDS shall be deducted from parties as per the rates given in the Income Tax Act, 1961. The website of Income Tax department <https://www.incometaxindia.gov.in/charts%20%20tables/tds%20rates.htm> may be referred for rates prescribed for deduction of TDS. However, the common TDS rates are as under:

Nature of Payment	Rate of TDS
Contractor- Individual/ HUF	1%
Contractor- Other than Individual/ HUF	2%
Professional Services	10%
Rent	10%
In case PAN is not available	20%

These rates are applicable as on date. if the rates are changed in future by CBDT, the same shall be applied.

- 8.3.3 Proper record of TDS deducted from the parties shall be maintained.
- 8.3.4 TDS deducted shall be reconciled with the subsidiary records before making payment to ensure correct payment.
- 8.3.5 It shall be ensured that TDS is paid to the Central Govt. on or before the due date i.e. by 7th of the next month.
- 8.3.6 After making payment of TDS and filing of Return, TDS Certificates shall be issued to the deductee on or before the due dates in prescribed format.
- 8.3.7 The TDS return shall be filed on quarterly basis before the due date. The TDS return for Quarter ending 30<sup>th</sup> June, 30<sup>th</sup> September, 31<sup>st</sup> December is required to be filed by end of the following month and for the quarter ending 31<sup>st</sup> March, the TDS return is required to be filed on or before 31<sup>st</sup> May.

#### 8.4 Goods and Services Tax (GST):

- 8.4.1 The Goods and Service Tax was rolled out with effect from 01.07.2017. It is a single tax on the supply of goods and services, right from the manufacturer to the consumer. It is a comprehensive, multi-stage, destination-based tax that is levied on every value addition. The final consumer will thus bear only the GST charged by the last dealer in the supply chain, with set-off benefits at all the previous stages. In case of intra state sales, Central GST and State GST will be charged. Inter-state sales will be chargeable to Integrated GST.

- 8.4.2 All the information related to GST (GST received, GST paid etc.) is required to be compiled and verified from the records.
- 8.4.3 The calculation of Input Tax Credit (ITC) shall be carried out based on the GST paid on input services/ ITC ratio.
- 8.4.4 The amount of GST to be paid shall be worked out and payment is required to be made by following prescribed procedure. The payment (Online/ Offline) shall be made before the due date. Bank Payment Voucher shall be made for the payment to be made. A Journal Voucher shall be prepared and entered in Tally for accounting of GST.
- 8.4.5 The assistance of outside professional may be taken on GST related matters wherever required.
- 8.4.6 The GST returns are required to be filed on or before due date as per instructions issued by Government from time to time.
- 8.4.7 The responsibility for the implementation of GST, filing of GST returns and availing of Input Tax Credit etc is of the Heads of Branch Offices and AD(A&F)/SO concerned jointly. In case of ROs, DDGRs may assign this task to one of the Branch Heads along with the AD/DD(A&F) concerned. Please refer Circular No. BIS/HQ/FIN/GST/CIRCULAR-01 dated 19.06.2017 issued by Finance Department.
- 8.4.8 The Finance Department of HQ has issued the following circulars on GST for information and compliance by Heads of all ROs/BOs/Labs/NITS:

Sl. No.	Circular No. & Date	Subject
1.	BIS/ HQ/FIN/ GST/ Circular – 01 dated 19.06. 2017	Roll out of GST
2.	BIS/ HQ/FIN/ GST/ Circular – 02 dated 21.06.2017	Issue of Invoices under various Circumstances
3.	BIS/ HQ/FIN/ GST/ Circular – 03 dated 23.06.2017	Important Notification on GST
4.	BIS/ HQ/FIN/ GST/ Circular – 04 dated 23.06.2017	Filling of Service Tax Return



5.	BIS/ HQ/FIN/ GST/ Circular – 05 dated 23.06.2017	Maintenance of Accounts & Records
6.	BIS/ HQ/FIN/ GST/ Circular – 06 dated 28.06.2017	Issue of Invoice
7.	BIS/ HQ/FIN/ GST/ Circular – 07 dated 29.06.2017	Frequently Asked Questions on GST
8.	BIS/ HQ/FIN/ GST/ Circular – 08 dated 03.07.2017	Service Accounting Code
9.	BIS/ HQ/FIN/ GST/Circular – 09 dated 03.07.2017	Testing of Samples
10.	BIS/ HQ/FIN/ GST/ Circular – 10 dated 17.07.2017	Service Accounting Code for Technical Testing.
11.	BIS/ HQ/FIN/ GST/ Circular – 11 dated 21.07.2017	No TDS on GST Component
12.	BIS/ HQ/FIN/ GST/ Circular 12 dated 09.08.2017	Return Filling under GST
13.	BIS/ HQ/FIN/ GST/ Circular 13 dated 04.09.2017	E-Way Bill Timelines
14.	BIS/ HQ/FIN/ GST/ Circular – 14 dated 29.09.2017	Maintenance of Accounts and Records
15.	BIS/ HQ/FIN/ GST/ Circular 15 dated 11.10.2017	Accounting Treatment of Expenses on Training Organized by NITS
16.	BIS/ HQ/FIN/ GST/ Circular – 16 dated 09.11. 2017	Payment of GST under Reverse Charges Mechanism

The above circulars are available on BIS Intranet and may be referred to. The circulars on the subject issued in future may also be complied with.

## 8.5 Professional Tax:

8.5.1 As per circular No. FIN/2:24(Professional Tax) dated 15.07.2014, all ROs/BOs shall send the list of employees and amount deposited as

Professional Tax to Salary Section at Hqs at fin@bis.org.in by 15th of the month of said deposit.

- 8.5.2 Salary section, HQ shall ensure that the deduction of professional tax are effected from the salary of respective employees in the same month.
- 8.5.3 The Professional tax paid by ROs/BOs shall be debited under "Headquarters A/c" and IODA shall be sent to Accounts Department:HQs.
- 8.5.4 In order to reconcile the Professional Tax deducted and deposited with Professional Tax Authority during the year, the concerned ROs/BOs shall send a consolidated employee-wise statement of the amount of Professional Tax deposited for the period from 1<sup>st</sup> April to 31<sup>st</sup> March by 7<sup>th</sup> April so that the same can be reconciled by Salary Section.
- 8.5.5 The return of Professional Tax is required to be filed by the concerned ROs/BOs on or before due date as per instructions issued by the respective State Government.

## **8.6 Appendix**

### **8.6.1 Relevant Circulars (Copies appended)**

- 8.6.1.1 BIS/HQ/Accounts/Circular(09)/2015 dated 19.06.2015 and BIS/HQ/Accounts/Circular (12)/2016 dated 13.12.2016 regarding 'Notification of BIS under Section 10(46) of Income-tax Act, 1961.
- 8.6.1.2 BIS/HQ/Finance/Circular (17)/2015 dated 23.11.2015 regarding Compliance of Statutory Guidelines in respect of Service Tax, TDS and Professional Tax.
- 8.6.1.3 BIS/HQ/Accounts/Circular (11)/2015 dated 01.10.2015 regarding Non-compliance of obligations of deduction and Payment of Statutory Taxes & Filing of Returns
- 8.6.1.4 BIS/HQ/Accounts/Circular (01)/2015 dated 01.01.2015 regarding Payment of Statutory Dues & Filing of Returns
- 8.6.1.5 Circular No. FIN/2:24(Professional Tax) dated 15.07.2014
- 8.6.1.6 Circular No. BIS/HQ/Accounts/Circular(03)/2014 dated 12.02.2014
- 8.6.1.7 Circulars on GST issued by Finance Department from time to time

**8.6.2 Books & Website to be referred to:**

8.6.2.1 Income Tax Act, 1961

8.6.2.2 <https://www.incometaxindia.gov.in>- For Income Tax Related matters

8.6.2.3 <https://www.cbec.gov.in>- For Circulars on GST, HSN Codes, GST rates etc.

8.6.2.4 <https://www.gst.gov.in>- For payment of GST and filing of GST returns

भारतीय मानक ब्यूरो  
(उपमहानिदेशक सचिवालय)

संदर्भ : लेखा / 7:35

दिनांक : 13 दिसम्बर 2016

विषय : आयकर अधिनियम 1961 की धारा 10 (46) के अंतर्गत भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, सी. बी. डी. टी. की निर्धारण वर्ष 2017-18 से 2021-22 (अधिसूचना संख्या 111/2016 दिनांक 01.12.2016) के संबंध में अधिसूचना

उपरोक्त संदर्भ में परिपत्र संख्या बीआईएस/मुख्यालय/लेखा/परिपत्र (12)/2016 दिनांकित 13 दिसम्बर 2016 आवश्यक कार्यवाही हेतु संलग्न है।

हस्ता/-

(हंस राज आहूजा)  
उपमहानिदेशक(वित्त)

परिचालित सेवा में भामाब्यूरो इंटरनेट के माध्यम से:

- मुख्यालय के सभी उप महानिदेशक
- सभी उप महानिदेशक (क्षेत्रीय कार्यालय)
- सभी शाखा कार्यालय/एनआईटीएस/प्रयोगशालाओं के प्रमुख
- मुख्यालय के सभी विभाग प्रमुख
- सभी क्षेत्रीय कार्यालय/ शाखा कार्यालय में कार्यरत उपनिदेशक (लेखा व वित्त)/ सहायक निदेशक (लेखा व वित्त)/अनुभाग अधिकारी

जानकारी हेतु

- महानिदेशक
- अपर महानिदेशक
- मुख्य सतर्कता अधिकारी

प्रतिलिपि

- आईटीएस: इंटरनेट के माध्यम से परिचालित करने के लिए

**BUREAU OF INDIAN STANDARDS**  
(DDGF SECRETARIAT)

**CIRCULAR**

**Sub:** Notification under Section 10(46) of Income-tax Act, 1961, GOI, Ministry of Finance, Department of Revenue, CBDT towards extension of Income-Tax Exemption to BIS for Assessment Years 2017-18 to 2021-22 (Notification No. 111/2016 dated 01.12.2016)

1. Please refer to Circular No. BIS/HQ/Accounts/ Circular(05)/2015 dated 03 Feb 2015 and Circular No. BIS/HQ/Accounts/ Circular(09)/2015 dated 19 June 2015 regarding Income-tax exemption of BIS under Section 10(46) of Income-tax Act 1961 for Assessment Years 2012-13 to 2016-17(Notification No. 88/2014 dated 23.12.2014 of CBDT).
2. In exercise of powers conferred by clause (46) of Section 10 of the Income-tax Act 1961(43 of 1961), the Central Government vide notification No. 111/2016 dated 01.12.2016 has further extended the Income-tax exemption to BIS in respect of the following specified income arising to the Bureau namely:
  - i) Certification fee
  - ii) Sale of standards, provided there is no profit involved.
  - iii) Income from interest

This notification shall be applicable for the assessment years 2017-18, 2018-19, 2019-20, 2020-21 & 2021-22 and it shall be subject to the following conditions that:

- a) the Bureau of Indian Standards should not engage in any commercial activity.
- b) the activities and the nature of the specified income of the Bureau of Indian Standards remain unchanged throughout the financial year and
- c) the Bureau of Indian Standards files return of income in accordance with the provision of clause (g) of sub section (4C) Section 139 of the said Act.

A copy of the Notification No. 111/2016 dated 01.12.2016 of CBDT is enclosed.

3. As a result of above said notification of CBDT, the income of BIS is not taxable and BIS is exempt from deduction of tax at source from the income received by BIS.
4. The above is being brought to the information and compliance by all DDGs at HQ, all DDGRs, Heads of all BOs/NITS/Labs, all Departments at HQ and DD(A&F)/AD(A&F)/SOs of all ROs/BOs. All licencees/clients of BIS may be informed through a letter that the above Income-tax exemption granted to BIS under section 10(46) of Income Tax Act, 1961 has been extended upto Assessment Year 2021-22. The licencees/clients may also be informed not to deduct any Tax at source on the income accruing to BIS.

**Note:** The certification fee mentioned in the Notification(Para 1(ii) above) will include fee from Product Certification(including testing charges therein), System Certification, Hall Marking etc.

**Ref: Accts/7:35**

**Date: 13 Dec 2016**

sd/-  
(H.R. Ahuja)  
Dy. Director General (Finance)

**Circulated through Intranet**

For information & compliance:

- (i) All DDGs at HQ
- (ii) All DDGRs
- (iii) Heads of all BOs/Labs/NITS
- (iv) Heads of all departments at HQ
- v) DD(A&F)/AD(A&F)/SOs of all ROs/BOs

For kind Information:

- DG
- ADG
- CVO

Copy to : ITSD for placing on INTRANET

**MINISTRY OF FINANCE**  
**(Department of Revenue)**  
**(CENTRAL BOARD OF DIRECT TAXES)**

**NOTIFICATION**

New Delhi, the 1st December, 2016

**S.O. 3607(E).**—In exercise of the powers conferred by clause (46) of section 10 of the Income-tax Act, 1961 (43 of 1961) the Central Government hereby notifies for the purposes of the said clause, the Bureau of Indian Standards (BIS), set up by the Bureau of Indian Standards Act, 1986 (63 of 1986) in respect of the following specified income arising to that Bureau, namely:—

- (i) Certification fee;
- (ii) Sale of standards, provided there is no profit involved; and
- (iii) Income from interest.

2. This notification shall be applicable for the Assessment years 2017-18, 2018-19, 2019-20, 2020-21 and 2021-22.

3. The notification shall be effective subject to the following conditions, namely:—

- (a) the Bureau of Indian Standards (BIS) does not engage in any commercial activity;
- (b) the activities and the nature of the specified income of the Bureau of Indian Standards (BIS) remain unchanged throughout the financial year; and
- (c) the Bureau of Indian Standards (BIS) files return of income in accordance with the provision of clause (g) of sub-section (4C) section 139 of the Income-tax Act, 1961.

[Notification No. H1/2016/F. No.196/23/2015-ITA-I]

DEEPSHIKHA SHARMA, Director

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

**CIRCULAR**

**Sub: Notification of BIS under Section 10(46) of Income-tax Act, 1961, GOI, Ministry of Finance, Department of Revenue, CBDT( Notification No. 88/2014 dated 23.12.2014)-reg.**

1. This is in continuation of this office Circular No. BIS/HQ/Accounts/Circulars(05)/2015 dated 3<sup>rd</sup> Feb 2015 on the captioned subject.
2. Some of the licencees/ clients of BIS were deducting tax at source from the income accruing to BIS, which BIS had to claim as refund from the Income Tax Department while filing its Tax Return. The Refund is made by Income Tax Department after the Assessment, which takes 2-3 years. As on 31.03.2015, tax refund of Rs. 4.98 crore is due from Income Tax Department.
3. It is further brought to the notice of all concerned that in view of the notification u/s 10(46) dated 23.12.2014 of Income Tax Act, BIS is exempted from deduction of tax at source. Accordingly, all licencee/clients may be advised not to deduct TDS on the remittances made to BIS. The Rule position for the same is as under:

*A. In view of such notification issued by the Central Government under Section 10(46) of the IT act, the income of the BIS would be totally exempt from levy of Income-tax and would be outside purview of Section 4 of the IT Act, which is the charging provision of income-tax.*

*Therefore, in view of the non-applicability of the provisions of Section 4 of the IT Act on the income of the BIS, none of the TDS provisions would also be applicable to the income of the BIS which is also made clear by sub-section (2) of Section 4 of the IT Act.*

*Hence the BIS is fully entitled to inform its constituents not to deduct the tax in relation to the income as notified by the Central Government under Section 10(46) of the IT Act.*

*B. As per the provisions of Section 196 of the IT Act, which has been placed under chapter XVII of the IT Act which deals with the collection and recovery – deduction at source under the IT Act, any sum payable to a corporation established by or under a Central Act, which is, under any law for the time being in force, exempt from Income Tax on its income, then no deduction of tax shall be made in respect of the interest and dividend income or any other income accruing or arising to it.*

*Therefore, in view of the provisions of sections 10(46), 10(23c)(iv) read with section 196 of the IT Act, the BIS can write to its constituents not to deduct any tax.*

*It may be kept in mind that the provision of section 196 of the IT Act is a non-obstantive clause.*

4. The above is being brought to the information and compliance by all activity heads, all DDGRs, Heads of all BOs/NITS/Labs/ all Departments at HQ with the request to inform all licencees/clients of BIS through a letter not to deduct any Tax on the income accruing to BIS. The contents of para 3 above may be brought out in the letter to be sent to all the licencees/ clients of BIS.

This issues with the approval of DG:BIS.

Ref: Accts/7:35

Date: 19<sup>th</sup> June 2015

sd/-  
(H.R. Ahuja)  
Dy. Director General (Finance)

**Circulated through Intranet**

For information & compliance:

- (i) DDG (Certification)
- (ii) All DDGs at HQ
- (iii) All DDGRs
- (iv) Heads of all BOs/Labs/NITS
- (v) Heads of all departments at HQ

For kind Information:

- DG
- ADG
- CVO

Copy to: ITSD for placing on INTRANET.



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

**CIRCULAR**

**Sub: Compliances of statutory guidelines in respect of Service Tax, TDS, VAT and Professional tax-reg.**

Attention of Heads of all ROs/ BOs/ CL/ NITS is invited to following circulars on above subject (copy enclosed)

- a) Circular No. BIS/HQ/Accounts/Circular(1)/2015 dated 01.01.2015 and
- b) Circular No. BIS/HQ/Accounts/Circular(11)/2015 dated 1.10.2015

In addition to the above following instructions/ guidelines are being issued for compliance by all Head and concerned officers at ROs/ BOs/ NITS/CL/ HQs so that the adverse observations as under which have appeared in Internal Audit Reports of many ROs/BOs are not made in future by Internal Auditor and Statutory Auditors:

S. No.	Adverse Observations in Audit Reports	Guidelines to be followed
1.	TDS be deducted on the invoice amount inclusive of service tax.	As per the Circular No. 1/2014 dated 13 <sup>th</sup> January, 2015 whereby, CBDT has clarified that if the Service Tax component is separately mentioned in the Invoice than <u>TDS should be deducted on the amount excluding service tax.</u>  In case, where the Service Tax component is not separately mentioned in the Invoice than <u>TDS should be deducted on Invoice amount.</u>
2.	ROs/BOs/ NITS/ CL are deducting TDS on cash basis i.e. at the time of actual payment	As per chapter XVII B of the Income Tax Act, 1961, TDS is to be deducted at the time of recording of Invoice in the Books of Accounts or at the time of payment thereof, in cash or by cheque or by draft or by any other mode, <u>whichever is earlier.</u> Deduction of TDS at the time of actual payment may result into levy of interest and penalties.

S. No.	Adverse Observations in Audit Reports	Guidelines to be followed										
3.	TDS certificates are not issued by ROs/ BOs/ CL/ NITS on quarterly basis within the stipulated time frame.	<p>As per the Income Tax Act, 1961, the TDS Certificate i.e., Form 16A/Form 27D should be furnished issued within 15 days from the due date of furnishing quarter TDS. In other words:</p> <table border="1"> <thead> <tr> <th>Quarter Ending</th> <th>TDS Certificate should be given on or before</th> </tr> </thead> <tbody> <tr> <td>30<sup>th</sup> June</td> <td>30<sup>th</sup> July</td> </tr> <tr> <td>30<sup>th</sup> September</td> <td>30<sup>th</sup> October</td> </tr> <tr> <td>31<sup>st</sup> December</td> <td>30<sup>th</sup> January</td> </tr> <tr> <td>31<sup>st</sup> March</td> <td>30<sup>th</sup> May after the end of the financial year in which tax is deducted</td> </tr> </tbody> </table>	Quarter Ending	TDS Certificate should be given on or before	30 <sup>th</sup> June	30 <sup>th</sup> July	30 <sup>th</sup> September	30 <sup>th</sup> October	31 <sup>st</sup> December	30 <sup>th</sup> January	31 <sup>st</sup> March	30 <sup>th</sup> May after the end of the financial year in which tax is deducted
Quarter Ending	TDS Certificate should be given on or before											
30 <sup>th</sup> June	30 <sup>th</sup> July											
30 <sup>th</sup> September	30 <sup>th</sup> October											
31 <sup>st</sup> December	30 <sup>th</sup> January											
31 <sup>st</sup> March	30 <sup>th</sup> May after the end of the financial year in which tax is deducted											
4.	Sale of condemned assets, sale of scrap etc. have not taken registration under respective State VAT.	As per the VAT Rules applicable to various states, dealers whose total turnover in respect of purchase and sales in the State exceed the prescribed level needs to get registered under Value Added Tax. Therefore, it is advised to consult some VAT professional regarding applicability of State VAT on BIS in this regard. So that respective Acts are followed to avoid audit objections/ future liability to BIS.										

This issues with the approval of DDGF.

Ref: Fin/DAC/11

Date: 23<sup>rd</sup> November, 2015

sd/  
(Gurpreet Singh)  
Director (Finance)

Circulated to heads of all RO/BO/CL/NITS and officers dealing with Accounts & Finance Activity at ROs/BOs

For kind Information:

- ADG/ CVO/ All DDGs at HQs/ All DDGRs/DDG(NITS)/DAC
- PS to DG

Copy to: ITSD for placing on INTRANET

## भारतीय मानक ब्यूरो

लेखा विभाग मुख्यालय

परिपत्र

**विषय: सांविधिक करों की कटौती की देय तिथि तक भुगतान एवं रिटर्न फाइल करने के दायित्वों का अनुपालन न करना**

कृपया सभी क्षेत्रीय कार्यालय/शाखा कार्यालय/एनआईटीएस/केन्द्रीय प्रयोगशाला के सभी विभाग प्रमुख दिनांक 01.01.2015 के मुख्यालय के परिपत्र सं बीआईएस/मुख्यालय/लेखा/परिपत्र (01)/2015 का अवलोकन करें जो कि सांविधिक करों की कटौती एवं भुगतान के दायित्वों एवं रिटर्न फाइल करने की देय तिथि तक सख्त अनुपालन करने से संबंधित है।

आंतरिक आडिटर्स/सी एंड ए जी आडिटर्स की आडिट रिपोर्टों से यह देखने में आया है कि कुछ क्षेत्रीय कार्यालय/शाखा कार्यालय सांविधिक करों की कटौती की देय तिथि तक भुगतान एवं रिटर्न फाइल करने के दायित्वों का अनुपालन नहीं कर रहे हैं। यह बहुत गंभीर है और इसका अनुपालन न करने पर कर प्राधिकारी जुर्माने की कार्यवाही कर सकते हैं।

क्षेत्रीय कार्यालय/शाखा कार्यालय/एनआईटीएस/केन्द्रीय प्रयोगशाला के सभी प्रमुख, उपनिदेशक (प्र एवं वि), सहायक निदेशक (प्र एवं वि) से पुनः अनुरोध किया जाता है कि सर्विस प्रोवाइडर्स को भुगतान से स्रोत पर कर/कटौती, आयकर विभाग उसके भुगतान, देय तिथि तक सेवाकर इकट्ठा करने एवं जमा करने, वेतनो से काटे गये प्रोफेशनल कर के भुगतान के संबंध में सभी सांविधिक देयताओं का सख्ती से पालन किया जाये ताकि भा मा ब्यूरो के विरुद्ध किसी प्रकार के जुर्माने एवं ब्याज कार्यवाहियों से बचा जा सके एवं करों संबंधी रिटर्न भी दिनांक 01 01 2015 परिपत्र सं 01/2015 में दी गई देय तिथि के अनुसार भरे जायें।

इस संबंध में अनुपालन रिपोर्ट प्रत्येक माह के तलपट की अनुसूची के साथ सभी क्षेत्रीय कार्यालय/शाखा कार्यालय/एनआईटीएस/केन्द्रीय प्रयोगशाला द्वारा पृष्ठांकन की जायेगी जिसके लिए प्रपत्र संलग्न किया गया है।

हस्ताक्षरित

(हंस राज आहूजा)

उप महानिदेशक(वित्त)

संदर्भ सं: लेखा /1: 6

दिनांक : 01 अक्टूबर 2015

भारतीय मानक ब्यूरो के इंटरनेट के माध्यम से आवश्यक कार्यवाही हेतु सभी क्षेत्रीय कार्यालय /शाखा कार्यालय/एनआईटीएस/केन्द्रीय प्रयोगशाला को परिचालित।

प्रतिलिपि: आईटीएस विभाग को इंटरनेट पर होस्टिंग हेतु अनुरोध

**BUREAU OF INDIAN STANDARDS**

(ACCOUNTS DEPARTMENT:HQ)

**CIRCULAR**

**Sub: Non compliance of obligations of deduction and payment of statutory taxes and filing of returns**

Heads of all ROs/BOs/CL/NITS may please refer to HQ Circular No. BIS/HQ/Accounts/Circular(01)/2015 dated 01.01.2015 regarding strict compliance with the obligations of deduction & payment of Statutory Taxes and Filing of Returns by their due dates.

It has been observed from the Audit reports of Internal Auditors/C&AG Auditors that some of the ROs/BOS are not complying with the obligations of deduction/payment of statutory taxes and filing of return by their due dates. This is a major non-conformity and attracts penalty proceedings by Tax Authorities.

Heads, Dy. Dir (A&F), AD(A&F), Section Officers at ROs/BOs/CL/NITS are once again requested to please ensure that all statutory obligations with respect to Tax Deduction at Source from payment to service providers, its payment to Income Tax Deptt., collection and depositing of Service Tax by due date, payment of Professional Tax deducted from salaries are strictly complied with to avoid any penalty& interest proceedings against BIS. The returns of these taxes shall also be filed by due dates as given in the Circular No. 1/2015 dt 01.01.2015.

A compliance report in this regard shall be enclosed by all ROs/BOs/CL/NITS as a schedule to the Trial Balance every month, the proforma for which is attached herewith.

Our Ref: Accts/5:1

Dated : 1.10.2015

sd/-

(H.R. AHUJA)

Dy. Director General(Finance)

Circulated for necessary action through BIS Intranet to:

- All Regional Offices/Branch Offices/CL/NITS

Copy to: ITSD – for hosting on INTRANET.

**SCHEDULE – STATUTORY COMPLIANCES RELATING TO TAXES BY ROs/BOs**

Sl. No.	Details of Statutory Dues	Certificate	Yes/No/Remarks
1.	Deduction and payment of tax deducted at source(TDS)	TDS at the applicable rates as per Income-tax Act from the payments to Contractors/Suppliers has been deducted and deposited with Govt. by 7 <sup>th</sup> of next month.  The TDS Return has been filed by due dates	
2.	Collection and payment of Service Tax	The Service Tax has been collected at the applicable rates as per Service Tax Rules and deposited with Govt. by 5 <sup>th</sup> of next month(for March on 31 <sup>st</sup> March).  The Service Tax Return has been filed by due dates after adjusting CENVAT.	
3.	Deduction and payment of VAT on works contract	The VAT at the applicable rates has been deducted from the payment to suppliers/contractors and deposited with the Govt. on monthly basis as per the Schedule of the State.  The VAT Return has been filed by due dates as per Schedule of the State.	
4.	Deduction and payment of Professional Tax	The Professional Tax at the applicable rates has been deducted from the employees and deposited with the Govt. on monthly basis as per schedule of the State. The Return, if any, has been filed by due dates as per the schedule of the State.	

SO/AD/DD

Head of ROs/BOs

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

**CIRCULAR**

***Sub: Payment of Statutory Dues & Filing of Returns***

The obligations of payment of Statutory Taxes and Filing of Returns by their due dates are required to be strictly complied with. This issue was also discussed in the SOM taken by DG on 04.12.2014. The due dates for payment of Statutory Dues and Filing of Returns under the Provisions of various Acts at present are as under:

Sl. No.	Type of Tax and Return	Periodicity	Due Date by
1.	Income-tax Return after the Income-tax Audit	Yearly	30 September
2.	Payment of TDS on Salary/Pension	Monthly	7 <sup>th</sup> of next month
3.	Filing of TDS Return of Salary/Pension	Quarterly	15 <sup>th</sup> of end of quarter
4.	Payment to Contractors/Suppliers	Monthly	7 <sup>th</sup> of next month
5.	TDS Return of Contractual payment	Quarterly	15 <sup>th</sup> of end of quarter
6.	Payment of Service Tax	Monthly	5 <sup>th</sup> of next month
7.	Filing of Service Tax Return	Half Yearly	25 <sup>th</sup> of next half year
8.	Payment of VAT on Works Contracts	Monthly	As per schedule of State
9.	VAT Return under Works Contracts	Quarterly	As per schedule of the State
10.	Professional Tax Payment & Returns	Monthly/ Quarterly	As per schedule of the State

**Note:** Sl. No. 1 to 3 are dealt by HQ. Sl. No. 4 to 10 are dealt by HQ/ROs/BOs/NITS/CTC.

The above statutory dates are required to be scrupulously followed by Heads of all ROs/BOs/NITS/CTC/Finance & Accounts Department at HQ to avoid payment of any penalty and adverse audit observations in the Internal Audit and/or Statutory Audit.

sd/-  
(H.R. Ahuja)  
Dy. Director General (Finance)

Ref : Accts/DF/24.4  
Date : 01.01.2015

**Circulated through BIS Intranet to:**

- Heads of all ROs/BOs/CT&C/NITS
- DF/DDA&F:HQ
- All DDA&F/ADA&F/SO at ROs/BOs/CT&C/NITS

FINANCE DEPARTMENT

(BIS Headquarters)

Professional Tax, being a state leviable tax as per clause (2) of article 276 of Constitution of India and being levied on Income earned by way of professional, trading calling or employment. Accordingly, the said tax is governed by the procedures laid down in respective State Act & Rule.

As all you are aware, that Professional Tax is first being deducted from the salary of BIS officials and then deposited by ROs/BOs with the respective state professional tax authorities. To streamline the process of deductions, deposit and reconciliation of the Professional Tax at ROs/Bos level as well as headquarters, it has been decided by the Competent Authority that henceforth all ROs/BOs, where professional tax is leviable, will first deposit the said tax and send the list of employees and amount deposited as Professional Tax to Salary Section at Hqs at [fin@bis.org.in](mailto:fin@bis.org.in) by 15<sup>th</sup> 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 are 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 15<sup>th</sup> of the same month positively ([fin@bis.org.in](mailto:fin@bis.org.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 balance of Professional Tax deducted and deposited with Professional Tax Authority, we request you to kindly send the amount of Professional Tax so deposited for the period from 1 April 2014 to 30 June 2014 latest by 18<sup>th</sup> July 2014 so that timely reconciliation can be done.

This is issued with the approval of DDGF.

(Gurpreet Singh)

Deputy Director (Admn. & Fin)

Our Ref: FIN/2:24 (Professional Tax)

Date : 15 July 2014

Wm 27/1/2014

BIS/HQ/Accounts/Circular (03)/2014

भारतीय मानक ब्यूरो  
BUREAU OF INDIAN STANDARDS

(ACCOUNTS DEPARTMENT)

CIRCULAR

**Sub: Accounting of Tax Deducted at Source by Licensees from fees paid to BIS**

- BIS has been notified under Section 10(23C)(iv) of the Income-tax Act 1961, vide Order No. 167 dated 30 April 2008 by Income Tax Department for the Assessment Years 2007-08 and onwards. Accordingly, the income of the BIS is not included in the total income. However, this exemption is subject to the condition of the Income Tax Department that BIS will regularly file its return of income every year. In the Income-tax Return, BIS claims the refund of tax deducted at source during the year by licensees from fees paid to BIS since, the total income of BIS is taken as NIL in the tax return due to the exemption to BIS under Sec. 10(23C)(iv) of the Income-tax Act 1961
- It is essential that all tax deduction at source during the year by the licensees from the fees paid to BIS are accounted for in the Books of Accounts of that year by all ROs/BOs. All TDS by the licensees from the fees paid to BIS are accounted under the account head namely "TDS by Licensees A/C" given at Sl. 2.2.1.1 (under the group 2.2.1- Current Assets – Loans & Advances) of the standard format of Trial Balance given by HQ to all ROs/BOs. In case the TDS by any party is not accounted in the books of accounts by ROs/BOs (under the A/C head - TDS by Licensee A/C), the same cannot be claimed as refund from Income-tax Department in the Income-tax Return of that year and this will be a loss to BIS. For such losses, the concerned ROs/BOs will be responsible and they will be required to get the same written off from the competent authority/EC and report to EC. The TDS of the relevant year can be claimed as a refund from the Income-tax Department in the Income-tax Return of that relevant year only. It cannot be claimed as refund in the return of the subsequent years.
- It is therefore, required that all the Tax deductions at source should be debited at the time of the receipts of the fees from the licensees and issue of receipts so as to have control and to ensure that all TDS during the year are accounted for. For example – If a QS Fees of Rs. 25000/- was due from a licensee and the licensee has remitted Rs. 22500/- after deduction of tax of Rs. 2500/-. The entries in this case will be- the Bank Account should be debited by Rs. 22500/-, TDS by Licensee A/C should be debited by Rs. 2500/- and QS Fee A/C should be credited by Rs. 25000/- at the time of recording of the receipt in the books of accounts.



- The TDS accounted for under the Account Head- TDS by Licensees A/C can be transferred by ROs/BOs on monthly basis to HQ by IODA alongwith the details and the TDS Certificate(s) (if received at that stage). The HQ Accounts Department will not accept any IODA from ROs/BOs which relates to TDS of the previous year(s). The IODA should be sent in the year during which the Tax has been deducted at source by the licensee.
- The ROs/BOs are also required to timely arrange and send the TDS Certificate(s) in Form 16A in original (which could not be sent by ROs/BOs earlier alongwith the IODA), to HQ by 30<sup>th</sup> June to enable the HQ to file the same with the Income-tax Department along with the Income-tax Return to get the refund. The TDS Certificate(s) should be verified for their correctness in all respects by ROs/BOs before sending to HQ.
- The similar instructions were also given in Accounts Department- HQ circular No. DF/38 dated 22.9.2004 and refer Accts/7:35 dated 11.02.2009 to all ROs/BOs and this circular was also enclosed alongwith the instructions for annual closing every year.
- Heads of all ROs/BOs are requested to ensure compliance to the above guidelines.

(Vinod Kumar)  
Director (Finance)

Our Ref: Accts/5:1(2013-14)  
Dated: 12.02.2014

Circulated to :

- Heads of all ROs/BOs/SBOs/IOs/T&Cs & NITS
- DLBO(MCM), DLBO(EEE), CMD(MCM)-I/MSCD/Sales

Copy for kind information to :

- DDGF/DDG(I-CARE)/DDG(PP&C)/DDGC
- ITSD for hosting on intranet

**BUREAU OF INDIAN STANDARDS**

**Accounts Department:HQ**

Ref:Accts/26:13


15<sup>th</sup> Feb 2018

**Subject: Accounts Manual**

- I. BIS is required to follow GFR 2017, FRSR, Pay & Allowances & Advances Rules of Government, CCS (Pension) Rules, CGHS and CSMA Rules, GPF Rules, National Pension Scheme (NPS), Income Tax Act, GST Acts etc. in the matters relating to Accounts and Finance which are available in the form of printed publications. BIS also follow the Accrual System of Accounting and the Accounts are being prepared in the Uniform Formats of Accounts prescribed by Ministry of Finance. Accounts and Finance Departments, HQ had been issuing procedures and guidelines in form of Circulars to ROs/BOs from time to time for uniform implementation of the same. It was decided in SOM to prepare a consolidated Accounts Manual/Hand Book containing the rules, procedures, guidelines, past circulars and forms for the Accounts staff of ROs/BOs/HQ so that common procedure and interpretations are followed at all offices of BIS.
- II. The Accounts Manual will be issued in three volumes containing chapters on the functions indicated against each as under:

VOLUME-1	VOLUME-2	VOLUME-3
1. Travelling Allowance 2. Leave Travel Concession 3. Medical Benefits 4. Bills/Claims for supply of Goods and Services.	5. Bank Operations and Investment of Funds 6. Trial Balance and Final Accounts 7. Internal Audit & Statutory Audit 8. Statutory Taxes and Returns	9. Salary 10. Pension 11. GPF 12. NPS 13. Benevolent Fund 14. Loans & Advances 15. Budget 16. Delegation of Financial Powers

- III. The Volume-1 of the Accounts Manual, is being issued and enclosed herewith for information and compliances by all concerned. The other volumes will follow in due course of time. Copies of Accounts Manual may be made and kept with DDA&F/AD&AF/SO Accounts and the concerned dealing Assistants for reference and compliances of rules and procedures. It is recommended that the Heads of the BOs may also keep copy with them being sanctioning authorities.
- IV. For clarification, if any, references may be made to Accounts and Finance Departments at HQ at [acct@bis.gov.in](mailto:acct@bis.gov.in) and [fin@bis.gov.in](mailto:fin@bis.gov.in) respectively.

  
(H.R. Ahuja)

Dy. Director General (Finance)

Circulated to:

- All DDGs
- Heads of all ROs/BOs/NITS/Labs

For information:

- DG
- ADG

**BUREAU OF INDIAN STANDARDS**

**Accounts Department:HQ**

Ref:Accts/26:13

12<sup>th</sup> March 2018

**Subject: Accounts Manual**

- I. This is in continuation to Circular of even number dated 15<sup>th</sup> Feb 2018 on the subject cited above (copy enclosed).
- II. The Volume-2 of the Accounts Manual is being issued and enclosed herewith for information and compliance by all concerned. The Volume-1 contained four Chapters on Travelling allowance, LTC, Medical Benefits and Bills/Claims for supply of Goods & Services. This Volume-2 contains four chapters on the following functions:
  - Bank Operations and Investment of Funds
  - Trial Balance and Final Accounts
  - Internal Audit & Statutory Audit
  - Statutory Taxes and Returns

Accounts Manual may be kept with DDA&F/ADA&F/SO Accounts and the concerned dealing Assistants for reference and compliance of rules and procedures. It is recommended that the Heads of the BOs may also keep copy with them being sanctioning authorities.

- III. For clarification, if any, references may be made to Accounts and Finance Departments at HQ at [acct@bis.gov.in](mailto:acct@bis.gov.in) and [fin@bis.gov.in](mailto:fin@bis.gov.in) respectively.



(H R Ahuja)

Dy. Director General (Finance)

Circulated to:

- All DDGs
- Heads of all ROs/BOs/NITS/Labs

For information:

- DG
- ADG

**BUREAU OF INDIAN STANDARDS**  
Accounts Department:HQ

Ref:Accts/26:13

18<sup>th</sup> April 2018


**Subject: Accounts Manual – 3<sup>rd</sup> Volume**

1. This is in continuation to our Circular of even number dated 15<sup>th</sup> Feb & 12 March 2018 on the subject cited above vide which Volume 1 and Volume 2 of Accounts Manual were issued and circulated to all DDGs and Heads of all ROs/BOs/Labs/NITS.
2. The Third and final Volume of the Accounts Manual is being issued and enclosed herewith for information and compliance by all concerned. The Volume-1 & 2 contained four Chapters each. This Volume of Accounts Manual contains eight Chapters as under:

Chapter Number	Function
Chapter-9	Pay & Allowances
Chapter-10	Retirement Benefits
Chapter-11	General Provident Fund (GPF)
Chapter-12	National Pension Scheme (NPS)
Chapter-13	Benevolent fund
Chapter-14	Loans & Advances
Chapter-15	Budget
Chapter-16	Delegation of Financial Powers

Copies of Accounts Manual may be made and kept by DDA&F/ADA&F/SO Accounts and the concerned dealing Assistants with them for reference and compliances of rules and procedures. It is recommended that the Heads of all BOs may also keep copy with them for reference.

3. For clarification, if any, references may be made to Finance Departments at HQ at [fin@bis.gov.in](mailto:fin@bis.gov.in).
4. All Volumes of the Accounts Manual are also being placed on Intranet for information of all officials of BIS.

  
(H R Ahuja)  
Dy. Director General (Finance)

Circulated to:

- All DDGs
- Heads of all ROs/BOs/NITS/Labs

For information:

- DG
- ADG

**BUREAU OF INDIAN STANDARDS**

**ACCOUNTS MANUAL**

**VOLUME -3**

**19.04.2018**

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## **CHAPTER 9**

# **PAY & ALLOWANCES**



## 9.1 Introduction

9.1.1 Employees of the Bureau of Indian Standards are paid **Pay and Allowances**, as per Clause 12 of the existing Bureau of Indian Standards (Terms and Conditions of Service of Employees) Regulations, 2007 which is reproduced as under:

*“12. Pay and Allowances. - (1) The scales of pay attached to the posts shall be as set out in the First Schedule.*

*(2) The fixation of pay, grant of increment, joining time and connected matters shall be governed by the same provisions as applicable to employees of the Central Government.*

*(3) Dearness Allowance, House Rent Allowance, City Compensatory Allowance, Overtime Allowance and other special compensatory allowances shall be the same as applicable to the employees of the Central Government except for such modifications as may be made by the Executive Committee with the approval of the Central Government.”*

9.1.2 In the first schedule attached to the above Regulations, the pay scales given are old. The scale of pay as per 7<sup>th</sup> CPC have already been adopted and implemented in BIS with the approval of Central Govt. from 01.01.2016. As a result of amendment in BIS Act, 2016, the above Regulation is under amendment in which the pay scales are being aligned as per 7<sup>th</sup> Pay Commission recommendations.

9.1.3 The function of payment of Pay & Allowances is centralized at HQ. The Salary Section in Finance Department at HQ is responsible for disbursement of the monthly Salary to employees of BIS as per pay fixation provided by HRD/Establishment Department, remittance of various

deductions like GPF, GIS, Income Tax, Court Recovery, CTS etc., filing of TDS return of salary, providing of Form 16 and matter connecting to salary. The payment of deductions towards professional tax is effected by concerned ROs/BOs. The work distributed of the Salary Section at HQ is as under:

**Respective Dealing Assistant**  
*(who have been given the responsibility of preparation of Salary)* → **Section Officer** → **DD(A&F)/AD(A&F)** → **DF**

9.2 **Preparation of Pay Bill:-** In order to prepare and generate monthly pay bill, all events effecting the pay bill are to be incorporated in the Salary Software (FOCUZ). The same is being used:

- Pay Slip of an individual
- Pay Bill Register
- Master Card of an individual
- Bank Voucher
- Salary Component wise Report

For the preparation of the monthly pay rolls, Dealing Assistants/SO (Salary) and AD/DD(A&F) in Finance Department are required to ensure that the all the events effecting monthly salary of employee are appropriately recorded and accounted for drawl of salary. The elements which will have an effect on the pay bill for the month are as under:

- Pay and Allowances
- Deductions from Pay Bill
- Attendance Statement

9.2.1 **Pay and Allowances :-**

9.2.1.1 **Pay in pay matrix:** The pay in the pay matrix of all the employees is provided to salary section by HRD/Establishment Department. This is effected by following:

**a) Increment Roll:**

- i. HRD/Establishment Department is required to send the Increment Roll to salary section in the month of January/July.
- ii. The implementation of increment roll from 1<sup>st</sup> January/July is to be made in case of such employees who are present in the office on 1<sup>st</sup> of January/July. The SO (Salary)/dealing assistant should seek information from various department at HQ/ ROs/BOs/ Labs/NITS, a list of employee who were not present on 1<sup>st</sup> of January/ July.

**b) Revision of Pay Fixation:**

- i. On the receipt of the order from HRD/Establishment Department, regarding revision of pay fixation of an employee. The dealing assistant will make necessary changes in pay roll.
- ii. If the revision is being made retrospectively then dealing assistant should prepare "*Due and Drawn Statement*", which should be authorized by Competent Authority before making one time event effect in the pay bill in the salary software.

**c) Promotion**

- i. The pay-in the pay matrix changes on promotion of an employee.
- ii. On the receipt of the order from HRD/Establishment Department, along with the revised pay in pay matrix, the dealing assistant will make necessary changes in the pay bill in the salary software.
- iii. If the revision is being made retrospectively then dealing assistant should prepare "*Due and Drawn Statement*", which should be authorized by Competent Authority before making one time event effect in the pay bill in the Salary Software.

d) **Appointment of an employee:** At the time of appointment of an employee, HRD/Establishment Department is required to provide a copy of the appointment letter containing the employee number, pay in pay matrix, place of posting etc. The Bank Account Details/ PAN may also be provided to Salary Section.

9.2.1.2 **Dearness Allowance (DA):** As per Clause 12(3) of the Bureau of Indian Standards (Terms and Conditions of Service of Employees) Regulations, 2007, DA shall be the same as applicable to the employees of the Central Government. Every time as and when DA is increased for Central Government Employee, the same is implemented in BIS with the approval of Competent Authority.

9.2.1.3 **House Rent Allowance (HRA) :**

- a) As per Clause 12(3) of the Bureau of Indian Standards (Terms and Conditions of Service of Employees) Regulations, 2007, HRA shall be the same as applicable to the employees of the Central Government.
- b) HRA is paid on the basis of Pay in pay matrix
- c) As per Resolution No 11-1/2016-IC dated 06.07.2017 and O.M. No 2/5/2017-E.II(B) dated 7.7.2017 of Department of Expenditure, Ministry of Finance, Government of India, HRA has been classified into three categories, “X”, “Y” and “Z” each carrying a different percentage of HRA to be paid.

<b>Class of Cities / Towns</b>	<b>ROs/BOs/Labs/NITS</b>	<b>HRA Rate (%)</b>
X	Delhi, Hyderabad, Ahmadabad, Bengaluru, Mumbai, Pune, Chennai and Kolkata	24

Class of Cities / Towns	ROs/BOs/Labs/NITS	HRA Rate (%)
Y	Visakahapatnam, Guwahati, Chandigarh, Raipur, Rajkot, Jamnagar, Vadodara, Faridabad, Jammu, Jamshedpur, Ranchi, Kochi, Bhopal, Nagpur, Bhabaneswar, Jaipur, Coimbatore, Ghaziabad, Nodia, Dehradun and Durgapur	16
Z	Other	8

- d) The rate of HRA will be revised to 27%, 18%, 9% when the DA is increased to 25% and further revised to 30%, 20%, 10% when the DA is increased to 25%
- e) **In case of new recruitments**, HRA is payable on the basis of furnishing of a certificate by the employee in the prescribed form attached as **Annex - I** (page 395)
- f) **In case of existing employees** also whenever there is a change in residence, a fresh certificate in the said form is required to be furnished.
- g) HRA is not admissible to those employees who are provided official accommodation by BIS.
- h) HRA is admissible with reference to the place of duty irrespective of the place of residence.
- i) HRA is admissible for a period of 180 days during leave of all kinds and also during suspension. Beyond the period of 180 days, HRA will be paid on furnishing of prescribed certificates. However, in case employee avails EOL, 180 days has been replaced by 240 days.
- j) Additional HRA is payable to employee posted in Northern Eastern Region, Andaman & Nicobar Islands and Ladakh as per

O.M. No 28/1/2017-E.II(B) dated 19<sup>th</sup> July,2017 Department of Expenditure, Ministry of Finance, Government of India.

**9.2.1.4 Children Education Allowance (CEA) :**

- a) As per Clause 12(3) of The Bureau of Indian Standards (Terms and Conditions of Service of Employees) Regulations, 2007, CEA shall be the same as applicable to the employees of the Central Government.
- b) As per O.M. No. A-27012/02/2017-Estt.(AL) dated 16th August, 2017, CEA is admissible at prescribed rates of ` 2,250/- p.m. for maximum of 2 children and Hostel Subsidy at a prescribed rate of ` 6,750/- p.m. for maximum of 2 children. When DA will increase by 50%, CEA/Hostel Subsidy will increase by 25%
- c) Reimbursement is admissible only for the two eldest surviving children except in the case when number of children exceeds two as a result of second child birth resulting in multiple births.
- d) Reimbursement will be applicable for expenditure incurred on education of school going children (i.e. upto 12<sup>th</sup> standard only) and includes reimbursement of tuition fee, admission fee, laboratory fee, special fee, fee charged for practical work under the programme of work experience, fee paid for the use of any aid or appliance by the child, audio-visual tools, library fee, games / sports fee, Vidyalaya Vikas Nidhi, examination fee and fee for extracurricular activities, reimbursement for purchase of one set of text books and note books, two sets of uniforms and one set of school shoes, development fee/parents' contribution charged by the School/ Institution in lieu of tuition fee is reimbursable. Cost of school bags, pens / pencil, etc., are not reimbursable. There is no item-wise ceiling.

- e) Reimbursement will be made only on submission of original receipts or E-receipts or on a submission of Certificate from Head of the Institute where the ward studies.
- f) The Allowance is not admissible to *ad hoc*, casual and part time employees
- g) If both husband and wife are government employees, the allowance shall be admissible to anyone of them. An undertaking to this effect should be provided by the claimant to salary section.
- h) In case of retirement, discharge, dismissal or removal from service, reimbursement of CEA/ Hostel subsidy shall be admissible till the end of the academic year in which the employee ceases to be in service.
- i) In case death in service, reimbursement of CEA/ Hostel Subsidy shall be admissible in respect of his / her children subject to observance of other conditions for its grant, provided the wife/ husband of the deceased is not employed in service of the Central/ State Government, Autonomous Body, PSU, Semi Government Organization such as Municipality, Port Trust Authority or any other organization partly or fully funded by the Central Government / State Governments. The CEA / Hostel Subsidy shall be payable to the children till such time the employee would have actually received the same.
- j) In respect of physically/mentally handicapped children, reimbursement of CEA is admissible irrespective of whether the institution is recognized or not. In such cases, the benefit is admissible without minimum age up to 22 years. The allowance is also for the disabled children who are undergoing non-formal Education or Vocational Training or other similar instructions. Fees charged for catering to special needs is reimbursable.

- k) **Reimbursement of payment of CEA:** - The reimbursement of Children Education Fee paid during the financial year is to be made after completion of the financial year. Accordingly the reimbursement will be made in the salary bill for the month of March every year. Therefore all concerned employees should send the claim with original receipts/certificate by 15<sup>th</sup> March every year.

In case of ROs/BOs/Labs/NITS, all claims will be first verified by SO/AD/DD (A&F) and a list will be prepared by them which will be sent to Finance department duly signed by head of the RO/BO.

#### 9.2.1.5 Transport Allowance

- a) As per O.M. No. 21/5/2017-E.II(B) dated 07<sup>th</sup> July, 2017 and dated 02<sup>nd</sup> August, 2017, Department of Expenditure, Ministry of Finance, Government of India, the transport allowance is admissible at rates prescribed based on the pay level attached to an employee and the place of posting.

<b>Pay Level</b>	<b>High TPTA Cities:</b> <i>(Delhi, Ahmadabad, Bengaluru, Chennai, Coimbatore, Mumbai, Ghaziabad, Hyderabad, Jaipur, Kochi, Kolkata, Lucknow, Nagpur, Patna and Pune)</i>	<b>Other Places</b>
9 and above	₹ 7200 + DA	₹ 3600 + DA
3 to 8	₹ 3600 + DA	₹ 1800 + DA
1 and 2 <i>(Pay-in pay Matrix ₹ 24,200 and above)</i>	₹ 3600 + DA	₹ 1800 + DA
1 and 2 <i>(Pay-in pay Matrix less than ₹ 24,200)</i>	₹ 1350 + DA	₹ 900 + DA



- b) Officers in Pay Level 14 and above will be entitled to avail Transportation Allowance at the rate of ₹ 15,750 +DA p.m, if they have not been provided the facility of official vehicle. As per BIS Policy, the official car is provided only to activity heads and not all the officers in Pay Level 14.
- c) In case of Handicapped employees, Transport Allowance is payable at double the normal rates.

#### 9.2.1.6 **Special Duty Allowance (SDA)**

- a) As per O.M. No. 11/1/2017-E.II(B) dated 18<sup>th</sup> July, 2017 Department of Expenditure, Ministry of Finance, Government of India, the employee posted in the North Eastern Region and Ladakh are eligible for SDA of 10% of pay-in pay matrix.
- b) Special Duty Allowance will not be admissible along with Tough Location Allowance.
- c) Employee will have the additional option to avail of the benefit of Special Compensatory (Remote Locality) Allowance as per 6th Pay Commission rates along with Special Duty Allowance at revised rates
- d) It is not admissible during the periods of leave/ training/tour etc., beyond full calendar month(s), in case the employee is outside the North Eastern Region and Ladakh North.
- e) It is not admissible during suspension and joining time.
- f) The admissibility of SDA for any employee will be decided by HRD/Establishment Department and communicated to salary section.

#### 9.2.1.7 **Tough Location Allowance (TLA)**

- a) As per O.M. No. 3/1/2017-E.II(B) dated 19th July, 2017 of Department of Expenditure, Ministry of Finance, Government of India, Special Compensatory (Remote Location) Allowance, Bad Climate Allowance, Special Compensatory Scheduled/ Tribal

Allowance and Suderban Allowance has been subsumed in Tough Location Allowance.

- b) Special Duty Allowance will not be admissible along with Tough Location Allowance.
- c) It is admissible at prescribed rates based on the Risk and Hardship Matrix.
- d) Whenever DA will increase by 50%, TLA will be increased by 25%
- e) The employee(s) may exercise their option to choose either Hard Area Allowance which is admissible along with the Island Special Duty Allowance or one of the Special Compensatory Allowance subsumed under Tough Allowance as per Para 1 of the O.M. No. 3/1/2017-E.II(B) dated 19th July, 2017 Department of Expenditure, Ministry of Finance, Government of India.
- f) The admissibility of TLA to any employee will be decided by HRD/Establishment Department and communicated to salary section.

9.2.1.8 **Hard Area Allowance** : This is not applicable in BIS as this is admissible to employee posted in the Nicobar Group of Islands and Islands of Union Territory of Lakshadweep other than Kavaratti & Agatti only. BIS has no office at these places.

9.2.1.9 **Island Special Duty Allowance**: This is not applicable in BIS as this is admissible to employee posted in the Andaman and Nicobar Group of Islands and Islands of Union Territory of Lakshadweep only. BIS has no office at these places.

9.2.1.10 **Dress Allowance**

- a) As per O.M. No. 19051/1/2017-EIV dated 2<sup>nd</sup> August, 2017 of Department of Expenditure, Ministry of Finance, Government of

India, Dress Allowance of ₹ 5,000/- per annum is payable to employees eligible for it.

- b) Uniform Allowance/ Washing Allowance/Stitching Charges/ Shoe Allowance etc have been subsumed in Dress Allowance`
- c) Dress Allowance shall be credited to salary of employee directly once a year in the month of July.
- d) Whenever DA increase by 50%, Dress Allowance will be increase by 25%

9.2.1.11 **Cash Handling Allowance** - As per 7<sup>th</sup> Pay Commission Recommendations "*Cash Handling and Treasury Allowance*" has been revised. However detailed O.M. No. in the regard has not yet been issued by Ministry of Finance. Therefore, the Cash Handling Allowance will be paid at the rate as per 6<sup>th</sup> Pay Commission till any revised order is issued by the Ministry of Finance.

9.2.1.12 **Extra Work Allowance (EWA)**

- a) As per O.M. No. 12-2/2016- E.III(B) dated 20th July, 2017 of Department of Expenditure, Ministry of Finance, Government of India, Caretaking Allowance, Extra Duty Allowance, Flag Station Allowance, Flight Charge Certificate Allowance, Library Allowance, Rajbasha Allowance, Special Appointment Allowance have been stopped. The eligible employees will now to be governed by a new allowance named as "Extra Work Allowance".
- b) Extra Work Allowance will be paid at a uniform rate of 2% of pay in pay matrix per month.
- c) An employee shall receive the allowance for a period of 1 year only
- d) There should be minimum gap of 1 year before the same employee is deployed of similar duties again.

- e) The admissibility of EWA will be decided by HRD/Establishment Department and communicated to Salary Section.

#### 9.2.1.13 Overtime Allowance (OTA)

- a) As per 7th Pay Commission recommendation approved by Government of India, Overtime Allowance is payable only to the staff which are covered under Level 1-6.
- b) It is payable only to Operational Staff/ Drivers.
- c) It will be calculated on the emoluments (Pay in pay matrix + DA).
- d) The conditions will be as under:
- i. Condition in case of Office Operational Staff*
    - One hour to be deducted as free duty from extra duty performed.
    - Actual time taken for lunch-break to be deducted from OT duty.
    - OTA in a month shall not exceed one-third of monthly hours.
    - Other forms of compensation will not be admissible.
  - ii. Condition in case of Staff Car Drivers*
    - Total OTA payable to a Driver in a month should not exceed 100 hours. However, as per O.M. No. 15020/7/91-Estt.(Allowance) issued by Department of Personnel and Training, Ministry of Personnel , Public Grievances and Pensions dated 15<sup>th</sup> December, 1997, OTA beyond 100 hours can be consider provided Certificate of Essentiality to be obtained from the Officer who uses the Staff Car or from the Private Secretary in the case of Minister, to be countersigned by the Administration Department of BIS.

- On Sundays/Holidays, OTA will not be given for more than 8 hours per day
  - On working days, OTA will not be given for than 6 hours a day.
- e) Certificate regarding non sanctioning of other compensation for the period such as compensatory leave, honorarium, remuneration etc will be given by the concerned employee.
- f) The OTA will be approved by DDG concerned.

#### 9.2.1.14 Honorarium

- a) The honorarium to the officials engaged by NITS for lecture, etc will be included in the pay bill of respective official based on the list provided by Head (NITS) to salary section.
- b) Payment of honorarium in other cases will be based on the approval of Competent Authority sent by the concerned departmental head.

#### 9.2.1.15 Leave Encashment :

- a) The Clause 13 of the existing Bureau of Indian Standards (Terms and Conditions of Service of Employees) Regulations, 2007 also provide for encashment of leave. The clause of Regulation is as under:

*“ 13 Leave - Employees of the Bureau shall be entitled to such leave and leave salary as admissible to the employees of the Central Government under the Central Civil Services (Leave) Rules, 1972, as amended from time to time:*

**Provided that employees shall be entitled to encash earned leave for a period of fifteen days in a calendar year:**

**Provided further that employees under suspension shall not be entitled to leave encashment:**

**Provided also that employees on deputation or on contract appointment shall also not be entitled to leave encashment unless their entitlement to leave encashment is specifically provided for in their deputation or appointment terms and conditions.**

*Explanation - The procedure for grant of leave encashment and calculation of amount, therefore, shall be such as the Executive Committee may, by order, determine.”*

- b) The Executive Committee in its meeting held on 17 March, 1988 has approved the procedure (**copy enclosed at P 416**) and also specified that if an employee does not avail 15 days leave encashment during any year, the entitlement can be carried over to the subsequent year subject to the condition that maximum encashment in a calendar year shall be for a period of 30 days.
- c) Employees are allowed encashment of leave once a year either in the month of April or September. The sanction of leave encashment in **Form FI-23** should be sent to Finance Department on or before 10<sup>th</sup> of April or September, as the case may be in order to arrange timely payment alongwith the salary for the relevant month.

9.2.1.16 **Transfer:** At the time of transfer, employee will be entitled for the salary as per new station from the date of joining of the employee at new station (please refer Circular FIN/2:24/ 2016-17 dated 13th July, 2016 . *Disbursement of Salary on transfer of*

*employee(s)*). Salary, during transit period, will be paid as per entitlement at previous station.

9.2.1.17 **Suspension/Penalty and other events:** The provisions relating to suspension are covered by Rule 10 of CCS(CCA) Rules, 1965 and FRs 53, 54 and 55. On receipt of the Memorandum from HRD/Establishment Deptt./ROs/ BOs/CL/NITS, Salary Section will take necessary action as per rule as under:

i. *Subsistence pay for the first 3 months of the period of suspension:*

(a) Subsistence Allowance [FR 53(1)(ii) (a)] : At an amount equal to leave salary which would have drawn if he had been on leave on half pay (i.e., 50% of pay)

(b) Dearness Allowance : At prescribed rates based on subsistence allowance

(c) House Rent Allowance

For first 180 days : Based on pay as on the date of suspension

Beyond 180 days : Subject to furnishing a Certificate that employee continued to reside at the same station which is considered as Headquarter under suspension

ii. *Subsistence Pay for the period after 3 months of the period of suspension:* On receipt of order on account of revision of Subsistence Allowance by Competent Authority, Subsistence Allowance can be revised as under:

(a) If the delay is not attributable to the Employee : The allowance may be increased by upto 50% (i.e., upto 75% of pay)

(b) If the delay is attributable to the Employee : The allowance may be decreased by upto 50% (i.e., upto 25% of pay)

- iii. While making recoveries from Subsistence Allowance, the following will be taken care of by the SO(Salary)/Dealing Assistant:
- a) **Recoveries not permissible** - Subscription to GPF, Amount due to Court Attachment and Recovery of loss to BIS for which employee is responsible.
  - b) **Optional Recoveries** - Premium due on PLI, Amount due to co-operative stores/co-operative credit societies and Refund of GPF Advance.
  - c) **Compulsory Deductions** - Income Tax, Licence Fees, Repayment towards Loan and Advance, CGHS Contribution and Group Insurance
  - d) **Recovery of Overpayment** : Recovery not exceeding one-third of the subsistence allowance only
- iv. The subsistence allowance will be paid to employee on the receipt of FI 19 (**enclosed at P396**) which may also be sent by concerned employee through e-mail at [fin@bis.gov.in](mailto:fin@bis.gov.in) or [salary@bis.gov.in](mailto:salary@bis.gov.in).

9.2.1.18 **Resignation/Retirement/Voluntary Retirement** : On receipt of the order for resignation/retirement/Voluntary Retirement of employees, the dealing official of salary section and AD/DD(A&F) should ensure that the payment of salary is made only upto the date of resignation/retirement and upto previous day in case of Voluntary Retirement.

9.2.2 **Deduction from Pay Bill:** Following is the list of the deductions which may be made from the pay bill of an employee(s) on monthly basis:



- 9.2.2.1 **HPL/EOL/Leave not due/Dies non:** The recovery on this account, will be made on the receipt of attendance details from ROs/BOs/Labs/NITS & Departments at HQ.
- 9.2.2.2 **General Provident Fund (GPF) Subscription/ GPF Advance :** Refer to Chapter 11 of the Accounts Manual
- 9.2.2.3 **New Pension System:** Refer to Chapter 12 of the Accounts Manual
- 9.2.2.4 **Benevolent Fund:** Refer to Chapter 13 of the Accounts Manual
- 9.2.2.5 **CGHS contribution:**
- i. The deduction on account of CGHS contribution will be made as per rates given below:

<b>Corresponding levels in Pay Matrix as per 7<sup>th</sup> PC</b>	<b>Contribution per month ( in ` )</b>
Level 1-5	250
Level 6	450
Level 7-11	650
Level 12 and above	1000

- ii. The above are existing rates. If rates are revised by Government, the same will apply.
  - iii. Each employee who is covered under CGHS area should apply for CGHS Card and the deduction on this account is to be made irrespective of the issue of CGHS card.
- 9.2.2.6 **Recovery of loans and advances given to employees viz. House Building Advance, Computer Advances and Conveyance Advance:** Refer to Chapter 14 of the Accounts Manual.
- 9.2.2.7 **Dues of Credit & Thrift Society (CTS) :** The recovery on account of contribution/advance of the employees covered under BIS recognized CTS will be made from the salary of the

concerned employee(s) as per the details received from BIS recognized CTS. The details shall be sent to salary section by 17<sup>th</sup> of the month.

**9.2.2.8 Professional Tax :**

- i. ROs/BOs which are covered under Professional Tax regime, will have to deposit the applicable professional tax to their State Authorities and file the Professional Tax Return by due date.
- ii. The AD/SO (Account) of the concerned RO/BO will be responsible to implement it and Head of the BO for its monitoring.
- iii. The recovery on this account will be made from the salary of the concerned employee based on the employee wise detail of remittance made by ROs/BOs to respective Professional Tax Authorities. This detail should be sent by the Head of the BO to salary section through mail at [fin@bis.gov.in](mailto:fin@bis.gov.in) or [salary@bis.gov.in](mailto:salary@bis.gov.in) by 10<sup>th</sup> of next month
- iv. The Dealing Assistant/ Section Officer(Salary) must ensure that professional tax is being deducted on monthly basis and effect of the same in Form 16, 24 and 24Q.
- v. The Dealing Assistant/ Section Officer(Salary) must ensure that monthly reconciliation has been done so that true and fair report can be made in the Books of Accounts.

**9.2.2.9 Group Insurance:** The recovery of GIS will be made as per the details received from HRD/Establishment Department

**9.2.2.10 Income Tax :**

- i. As per Section 192 of the Income tax Act, 1961, TDS from salary is to be effected based on the projected income from salary of the employee for the year.

- ii. Deduction will start from the month of March on proportionate basis considering the total TDS deducted in the previous year. It will be average of total TDS of previous year divided by 11.
- iii. From the month of July onwards, TDS will be made on actual basis after taking into consideration the information provided by the employee(s) in Form 48 (Format enclosed). The Finance Department will issue circular every year in June to seek information in Form 48.
- iv. In case the employee does not provide information in Form 48 by the due date given in circular, then the TDS will be deducted without taking effect of any saving covered under Chapter VIA of the Income Tax Act, 1961 (excluding GPF, NPS and CGHS contribution).
- v. In case of NPS, if the subscriber has not applied for the PRAN within two months from the date of joining, the rebate under section 80CCD is to be reversed.

9.2.2.11 **Licence Fees** : As per the BIS Policy, flats owned by BIS is being provided to employee by charging licence fees as per O.M. No. 18011/2/2015-Pol-III dated 19<sup>th</sup> July, 2017 of Department of Estates Government of India. The present Licences Fees rates are :

Sl. No.	Type of Accommodation	Range of living Area in sq. mtr.	Existing flat rates of Licence fee as per 2013 revision	Licence after merger of various areas in a type of accommodation as per % of accommodation- rounded to Rs. 10
1.	I	Upto 30	115	150
2.	I	Upto 30	135	

3.	II	26.5 to 40	245	310
4.	II	41 to 50	310	
5.	III	44 to 55	370	470
6.	III	56 to 65	450	
7.	IV	59 to 75	500	640
8.	IV	76 to 91.5	625	
9.	IV (Special)	59 to 75	500	680
10.	IV (Special)	76 to 91.5	625	
11.	V A	Upto 106	875	1190
12.	V A	Beyond 106	1065	
13.	V B	Beyond 106	1065	1270
14.	VI A	Upto 159.5	1305	1560
15.	VI B	Beyond 159.5	1565	1870
16.	VII	189.5 to 224.5	1835	2190
17.	VIII	243 to 350	2630	3920
18.	VIII	350.5 to 522	3875	

The recovery on this account will be made on the receipt of details from ROs/BOs/Labs/NITS/Administration Department at HQ.

9.2.2.12 **Other Deductions (Court Recovery, recovery of LTC Advance, recovery of TA Advance, recovery of Adjustable Advance, Holiday Home etc.)** : The recovery on this account, will be made on the receipt of details from ROs/BOs/Labs/NITS, Concerned Department at HQ.

9.2.2.13 **Notice Period Recovery** - The recovery if any on account of not serving of Notice Period before leaving BIS, will be made by salary section as per the details provided by HRD/Establishment.

9.2.3 **Attendance Statement:** Heads of all departments at HQ and Heads of all ROs/BOs/NITS/Labs are required to send the attendance statement in the prescribed form **GA-16** by 10<sup>th</sup> of every month providing details of employees who have taken leaves other than CL during the last month. This is most important input for correct drawl of salary and the same

should be sent by all heads to Finance Department by above date every month failing which salary for the relevant Department/RO/BO will not be drawn.

**9.3 Disbursement of the monthly Salary:** Salary bills for HQ/ROs/BOs/NITS/Labs shall be finalized on or before 24<sup>th</sup> of each month. Salary will be disbursed on the last working day of each month except the salary for the month of March which will be paid on the first working day of April. The disbursement of salary will be made by Direct Bank Credit (DBC) to the respective bank of account of the employee through NEFT.

**9.4 Salary Slip/ Master Cards:** All employees of BIS can download these statement from [www.bis.org.in](http://www.bis.org.in). The steps as under :-

- i. Log on to [www.bis.org.in](http://www.bis.org.in)
- ii. Click on the link "Employee" then Click on "Employee"
- iii. After that, Click on "Salary Software Management" then a new page will open with User name and Password.
- iv. Please enter your Salary No. and Password (which is your Salary No.) in the "Password" field.
- v. Click "Login".
- vi. The password can be changed by clicking the link "Change Password". After entering the new password, click the "Update" button to save the new password.
- vii. Click on the icon next to "Employee" on the menu bar at the left
- viii. Click on "Pay Slip/ Master Card" on the expanded menu
- ix. Enter space to select the "Financial Period " e.g., 2017-2018
- x. In case of Pay Slip Select additional menu "Month" from the dropdown list
- xi. Click "Generate" to view the pay slip (pop up should be enabled in the browser)

9.5 **TDS Returns** : The statutory obligation and the provision relating to filing of TDS Return as per Income Tax Act are as under. The AD(A&F)/SO(Salary)/Dealing Assistant under the overall monitoring of DF who is principle officer for this purpose, are required to ensure following provisions in this regard:

9.5.1 At the time of paying salary to an employee, the employer deducts TDS u/s 192 after taking into effect all deductions and investments of the employee

9.5.2 The employer has to file salary Quarterly TDS return in Form 24Q.

9.5.3 Details of salary paid to the employees and TDS deducted on such payment is to be reported in Form 24Q.

9.5.4 Form 24Q consists of Annexure I and Annexure II.

9.5.5 **Annexure I of 24Q :**

(a) Annexure I shows deductee wise break up of TDS against each particular challan.

(b) While Annexure I has to be submitted for all four quarters of an FY,

(c) **Details of Challan(s) to be mentioned in Annexure I**

- BSR code of branch
- Date of deposition of challan
- Challan serial number
- Total Amount in Challan
- TDS amount to be allocated among deductees
- Interest amount to be allocated among deductees

(d) **Details of deductee(s) to be mentioned in Annexure I**

- Employee reference number (if available)
- PAN of the employee
- Name of the employee
- TDS Section Code
- Date of payment/ credit
- Amount paid or credited
- TDS amount
- Education Cess

#### 9.5.6 Annexure II of 24Q :

- (a) Annexure II consists of a total breakup of the salary, any deductions to be claimed by the employee, his income from other sources, and house property and overall tax liability as calculated.
- (b) Annexure II is not required to be submitted for the first three quarters. Annexure II has to be submitted in the last quarter (Jan – Mar) only.
- (c) Besides, if the employer doesn't deduct TDS or deducts TDS at a lower rate, he'll have to provide the reasons for such non-deduction or lower deduction.

#### 9.5.7 Due Dates of 24Q

Quarter	Due Date
April to June	31st July
July to September	31st Oct
October to December	31st Jan
January to March	31st May

#### 9.5.8 Fees/ Interest/ Penalties attached with 24Q

- (a) If TDS not deducted – 1% per month, from due date of deduction to actual date of deduction,
- (b) If TDS not deposited – 1.5% per month, from actual date of deduction to actual date of payment
- (c) Late Filing Fees – under Section 234E, a fine of ` 200.00 per day is to be paid until the return is filed. This amount has to be paid for each day until total fine becomes equal to the TDS amount.
- (d) The penalty under 271H – In addition to fees to be paid under 234E, AO may charge the penalty of minimum ` 10,000.00 and maximum ` 1,00,000.00.
- (e) No penalty will be charged under 271H if –

- TDS is deposited to the government
- Late filing fees and interest (if any) is also deposited
- Return is filed before expiry of 1 year from due date

## 9.6 APPENDIX

### 9.6.1 Checklist:

9.6.1.1 Events received during the month for preparation of pay bill of employees of BIS should be recorded in a register by the Dealing Assistant. After checking, it will be submitted to Section Officer/AD(A&F) for verification. It will be taken care of by the Dealing Assistant that :

- (a) the Salary of the new recruits should start on receipt of pay fixation, bank details, PAN etc.,
- (b) the Gross Salary of officers of Central Staffing Scheme viz., DG/ADG/CVO have been prepared on the basis of the Order from HRD/Establishment Department
- (c) the Pay in Pay Matrix of the employee (whether at the time of promotion/ re-fixation) have been changed only after receipt of Order from HRD/Establishment Department
- (d) the effect of the increment role has been made in the month of January and July on the basis of increment roll received from HRD/Establishment Department.
- (e) all allowances have been paid in accordance with the approved recommendations of 7th pay commission described in this manual in previous paras.
- (f) the deductions of the leave received from ROs/BOs/Labs/NITS and various department at HQ have been made in the salary.
- (g) the recovery on account of Advance like House Building Advance/ Computer Advance/ Conveyance Advance and



interest thereof have been made in the salary of the concerned employee.

- (h) the GPF Subscription has been stopped 3 months prior to superannuation of the concerned employee.
- (i) in case of Suspension of the employee, his pay drawn is half of pay in pay matrix. The subsistence allowance will be processed along with the Salary Bill but the payment of the same has been made only after the receipt of FORM 19 from the employee.
- (j) in case of Suspension, HRA will be paid beyond 180 days after the receipt of declaration in the **FORM 19** that the suspended employee is residing in the place which is being considered as headquarter during suspension.
- (k) the deduction towards Income Tax, Licence fee, NPS, GIS etc. have been correctly made from the pay bill of the respective employee.

9.6.1.2 The Section Officer/AD(A&F) before submitting the Pay Bill to Competent Authority for approval are required to verify all the changes/events of the paybill. They are also expected to ensure that:

- (a) a change report is prepared and verified and submitted to DF alongwith proposed pay bill
- (b) verify that TDS is deducted on proportionate basis have been deducted in the month of March
- (c) that in suspension cases, TDS is effected on actual basis rather than on proportionate basis.
- (d) that the rebate under Section 80CCD have been correctly allowed.
- (e) that the quarterly TDS return is filed within 15 days from end of the quarter.
- (f) that the annual TDS return is filed by 15 of May.

(g) that the duly signed Form 16 are issued to all concerned employee by 1st of June.

#### 9.6.2 Process Flow Chart and Time Norms:

	Process Flow	Time Norms
i.	Finalization of Salary Bill	24 <sup>th</sup> of each month
ii.	Preparation of Bank Voucher for disbursement of Salary by Dealing Assistant	Two days before due date of salary.
iii.	Verification by SO/AD and approval of payment voucher by DF and forwarding of same to cash section.	One day before due date of salary.
iv.	Submission of check with pen drive/CD of salary bill to bank	Day of salary
v.	Preparation of Salary Journal Voucher	On Last Working day of the each month
vi.	Preparation, verification and authorization of Bank Voucher for disbursement of other deductions	Next day of disbursement of Salary.
vii.	Payment of monthly TDS	5 <sup>th</sup> of Next Month
viii.	Quarterly Preparation of TDS returns i.e., Form 24Q	10 <sup>th</sup> of next month of closing of the quarter
ix.	Annual Preparation of TDS return i.e.,	15 <sup>th</sup> May of the year
x.	Issue of Form 16	1 <sup>st</sup> June every year.

#### 9.6.3 Relevant Circulars(Copies appended)

- 9.6.3.1 Circular BIS/FIN/HQ/CIRCULAR(11)/2017 dated 16 October 2017, Implementation of recommendations of the 7th CPC on Dress Allowance – regarding
- 9.6.3.2 Circular BIS/FIN/HQ/CIRCULAR(10)/2017 dated 24 August 2017, Recommendations of 7th CPC - Implementation of decision relating to the grant of Children Education Allowance
- 9.6.3.3 Circular BIS/FIN/HQ/CIRCULAR (05)/2017 dated 18 May 2017, Particulars for the purpose of Income Tax Calculations for the year 2017-18
- 9.6.3.4 Circular BIS/FIN/CIRCULAR(12)/2016 dated 19 September 2016, Incorporation of amount of awards in taxable income

- 9.6.3.5 Circular FIN/2:24/ 2016-17 dated 13th July, 2016 .  
Disbursement of Salary on transfer of employee(s)
- 9.6.3.6 Circular BIS/FIN/HQ/CIRCULAR(03)/2016 dated 02 March 2016, Payment of Leave encashment – Reg.
- 9.6.3.7 Circular BIS/HQ/FIN/Circular/(05) 2014 dated 02 March 2016,  
Late receiving of salary events and Leave Statements.
- 9.6.3.8 Circular Fin/2.24 dated 08th July, 2013, Direct Credit of Salary to Bank Accounts of Employees of BIS

**9.6.4 Books to be referred to**

- 9.6.4.1 Master Manual For DDOs and Head of Offices
- 9.6.4.2 Swamy's Handbook
- 9.6.4.3 Swamy's Pay Rules Made Easy
- 9.6.4.4 FRSR Part - I General Rules with Supplement
- 9.6.4.5 FRSR Part - II T.A Rules
- 9.6.4.6 FRSR Part - III Leave Rules
- 9.6.4.7 FRSR Part - IV DA/DR & HRA
- 9.6.4.8 Suspension & Reinstatement
- 9.6.4.9 Overtime Allowance Rules
- 9.6.4.10 Allotment of Government Residences
- 9.6.4.11 Pay Rules Made Easy
- 9.6.4.12 Income Tax on Salaries

## Bureau of Indian Standards

### **Sub: Certificate in Support of House Rent Allowance to be furnished by all employees**

Certified that:

I have not been provided with Government/BIS accommodation during the period in respect of which the allowance is claimed.

1. I am residing with effect from \_\_\_\_\_ in house \_\_\_\_\_

-----  
which is rented accommodation or owned by me/my wife/husband/children/parents/ Hindu undivided family in which I am a coparcener.

2. I am not sharing accommodation allotted to my parents by the State/Central Government/an autonomous Public Undertaking or Semi-Government Organization such as Municipality, Port Trust etc. or allotted rent free to another Government servant.

3. I am incurring expenditure on rent/contribution towards rent/property tax.

4. My husband/wife/parents/children, who is/are sharing accommodation with me allotted to another employee or Central Government/State Government/Autonomous Public Undertaking or Semi-Government Organization like Municipality/Port Trust etc. is/are not in receipt of HRA from the Central Government/State Government/Autonomous Public Undertaking or Semi-Government Organization like Municipality/Port Trust etc.

5. My wife/husband has not been allotted family accommodation at the same station by the Central Government/State Government/Autonomous Public Undertaking or Semi-Government Organization like Municipality/Port Trust etc.

6. I shall inform the office as and when there is any change in the provision or any of the above certificates.

Dated:

Signature \_\_\_\_\_

Name & Designation \_\_\_\_\_

Department \_\_\_\_\_

Employee Number \_\_\_\_\_

Strike whichever is not applicable

**व्यवस्थापक निदेशक (वित्त)**  
**CERTIFICATE FOR HRA AND CCA**  
**व्यवस्थापक निदेशक (वित्त) के अधिनियम/Under FR 53 (1) (ii) (b)**

मैं निम्नलिखित पते पर निवास कर रहा हूँ/ I am residing in a rented accommodation at House No. \_\_\_\_\_, which is adjoining area of my office \_\_\_\_\_, from where I was placed under suspension.

Emp. No.	Signature
Designation	Name
Place	Date

**व्यवस्थापक निदेशक (वित्त)**  
**CERTIFICATE FOR SUBSISTENCE ALLOWANCE**  
**व्यवस्थापक निदेशक (वित्त) के अधिनियम/Under FR 53 (2)**

मैं निम्नलिखित पते पर निवास कर रहा हूँ/ I am residing in a rented accommodation at House No. \_\_\_\_\_, which is adjoining area of my office \_\_\_\_\_, from where I was placed under suspension vide order no. \_\_\_\_\_ dated \_\_\_\_\_ 20\_\_\_\_, while holding the post of \_\_\_\_\_ at \_\_\_\_\_, do hereby certify that I have not been employed in any business, profession or vocation for profit/remuneration/salary.

Emp. No.	Signature
Designation	Name
Place	Date

व्यवस्थापक निदेशक (वित्त)/Director (Finance)  
 भारतीय मानक ब्यूरो, नई दिल्ली/BIS Headquarters  
 नई दिल्ली/New Delhi.

बी आई एस/वित्त/ मुख्यालय/परिपत्र (11) /2017

**भारतीय मानक ब्यूरो**  
(वित्त विभाग)

**Sub: Implementation of recommendations of the Seventh Central Pay Commission on Dress Allowance-regarding.**

1. Ministry of Personnel, Public Grievances and Pensions, North Block, New Delhi vide their Order No.14/4/2015 Estt.JCA-2 dated August 31, 2017 has issued the order regarding Dress Allowance, copy of the order is enclosed. This is applicable in BIS.
2. The concerned BIS employees posted at HQ are provided Dress by Administration Department. The dress to employees posted at ROs/BOs/Lab/NITS is provided by the concerned RO/BO/Lab/NITS. The Lump Sum amount for Dress Allowance of Rs.5,000/- will be paid along with salary to eligible employees.
3. Therefore All ROs/BOs/Lab/NITS including Administration Department at HQ are requested to provide a list of eligible employees to Finance Department latest by **25<sup>th</sup> October, 2017.**
4. The eligible employees who are supplied uniform are required to wear Dress regularly. Instructions in this regard may be issued by Administration Department and by the Heads of all ROs/BOs/Lab/NITS to the concerned employees.

हस्ता/-  
गुरप्रीत सिंह  
निदेशक (वित्त)

हमारा संदर्भ : वित्त/2:24/2017-18

दिनांक :18 अक्टूबर2017

परिचालित सेवा में भा मा ब्यूरो इंटरनेट के माध्यम से :

- सभी क्षेत्रीय कार्यालय / शाखा कार्यालय / एन आई टी एस / केंद्रीय प्रयोगशाला के प्रमुख
- मुख्यालय के सभी विभागों के प्रमुख
- भा मा ब्यूरो के सभी अधिकारी एवंम कर्मचारी

प्रतिलिपि - जानकारी के लिए :

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

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

5115

F. No. 14/4/2015-JCA 2  
Government of India  
Ministry of Personnel, Public Grievances and Pensions  
(Department of Personnel & Training)  
Establishment (JCA-2) Section

North Block, New Delhi  
Dated: August 31, 2017

*DDSF*

OFFICE MEMORANDUM

**Subject: Implementation of recommendation of the Seventh Central Pay Commission on Dress Allowance – regarding.**

The undersigned is directed to state that in pursuance of the decisions taken by the Government on the recommendations of Seventh Central Pay Commission, and in supersession of the existing orders relating to admissibility of Uniform Allowance/ Washing allowance/ Stitching Charges /Shoe allowance, etc to common categories of Group 'C' and erstwhile Group 'D' employees of various Ministries/Departments, including attached/ subordinate offices, who are supplied uniform and are required to wear them regularly, they shall be paid Dress Allowance at the rate of Rs. 5000/- per year.

2. The Uniform Allowance/Washing Allowance/Stitching Charges/Shoe Allowance, etc. have been subsumed in Dress Allowance.
3. The categories of Staff who were earlier being provided uniforms if any, shall henceforth not be provided with uniform.
4. Allowance related to maintenance and washing of uniform is subsumed under Dress Allowance, and will not be payable separately.
5. The amount of Dress Allowance shall be credited to the salary of employees directly once a year in the month of July.
6. The rate of Dress Allowance shall be, as mentioned in para-1 above, Rs.5000/- per year. The rate of Dress Allowance shall go up by 25% every time the Dearness Allowance rises by 50%.
7. This allowance covers only the basic uniform of the employees. Any special clothing will continue to be provided by the concerned Ministry as per existing norms.
8. This order shall take effect from 1<sup>st</sup> July, 2017.

Hindi version will follow.

*(Signature)*  
(D.K. Sengupta)  
Deputy Secretary (JCA)  
Tel. No. 2309 2982

To

All Ministries/Departments of the Government of India

*See. P.V.  
on file  
chp  
14/10/17*

*DF*  
*So (Salary)*  
*Pls put up*  
*Gdly*  
*21/08/17*

**भारतीय मानक ब्यूरो**

(वित्त विभाग)

विषय: सातवें केंद्रीय वेतन आयोग की सिफारिशें - बच्चों के शिक्षा भत्ता से संबंधित निर्णय का कार्यान्वयन

उपरोक्त विषय परकार्मिक एवं प्रशिक्षण विभाग, कार्मिक, पी. जी एवं पेंशन मंत्रालयद्वारा जारी कार्यालय ज्ञापन संख्या ए-27012/02/2017-Estt(AL) दिनांक 16 अगस्त 2017 आवश्यक जानकारी हेतु संलग्न है।

हस्ता/-

गुरप्रीत सिंह

निदेशक (वित्त)

हमारा संदर्भ : वित्त/2:24/2017-18

दिनांक : 24 अगस्त 2017

परिचालित सेवा में भा मा ब्यूरो इंटरनेट के माध्यम से :

- सभी क्षेत्रीय कार्यालय / शाखा कार्यालय / एन आई टी एस / केंद्रीय प्रयोगशाला के प्रमुख
- मुख्यालय के सभी विभागों के प्रमुख
- भा मा ब्यूरो के सभी अधिकारी एवं कर्मचारी

प्रतिलिपि - जानकारी के लिए :

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

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



No.A-27012/02/2017-Estt.(AL)  
Government of India  
Ministry of Personnel, P.G. and Pensions  
Department of Personnel & Training

New Delhi, 16<sup>th</sup> August, 2017.

Subject: Recommendations of the Seventh Central Pay Commission –  
Implementation of decision relating to the grant of Children  
Education Allowance.

.....

Consequent upon the decision taken by the Government on the recommendations made by the Seventh Central Pay Commission on the subject of Children Education Allowance Scheme, the following instructions are being issued in supersession of this Department's OM dated 28-4-2014 :-

- (a) The amount fixed for reimbursement of Children Education allowance will be Rs.2250/-pm.
- (b) The amount fixed for reimbursement of Hostel Subsidy will be Rs. 6750/-pm.
- (c) In case both the spouses are Government servants, only one of them can avail reimbursement under Children Education Allowance.
- (d) The above limits would be automatically raised by 25% every time the Dearness Allowance on the revised pay structure goes up by 50%. The allowance will be double for differently abled children.

2. Further, reimbursement will be done just once a year, after completion of the financial year. For reimbursement of CEA, a certificate from the head of institution, where the ward of government employee studies, will be sufficient for this purpose. The certificate should confirm that the child studied in the school during the previous academic year. For Hostel Subsidy, a similar certificate from the head of institution will suffice, with the additional requirement that the certificate should mention the amount of expenditure incurred by the government servant towards lodging and boarding in the residential complex. The amount of expenditure mentioned, or the ceiling as mentioned above, whichever is lower, shall be paid to the employee.

3. These orders shall be effective from 1st July, 2017.

4. Insofar as persons serving in the Indian Audit and Accounts Department are concerned, these orders issue in consultation with the Comptroller and auditor General of India.

Hindi version will follow.

  
(Navneet Misra)

Under Secretary to the Govt. of India

To

1. All Ministries/Departments as per standard mailing list.
2. NIC with a request to upload the OM on the website of DoPT.

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

***Subject: Particulars for the purpose of Income Tax Calculations for the year 2017-18***

In order to finalize calculation of Income Tax to be deducted from the salary/pension for the financial year 2017-18, all employees/pensioners/family pensioners of BIS, are requested to furnish the particulars of their savings in the prescribed Proforma **F 1 – 48 - for serving employees of BIS and F 1 – 48A - for pensioners/family pensioners of BIS (at S. No. 47 & 48 respectively of frequently used forms)**, to Finance Department by **30 June 2017** positively.

The employees, who have Other Income i.e. Income other than Salary, may inform the same in the prescribed Proforma **F 1 – 49 along with Form 48 / 49**. However, In case the Rent Receipt of the rented accommodation is not enclosed with Form 48 by the Official(s) along with Pan Card Number of Land Lord/Undertaking in Form Annex I, the rebate relating to House Rent Allowance shall not be allowed/discontinued.

Sd/-

**(Gurpreet Singh)**

**Director (Finance)**

**Our Ref: FIN/2:37/Income Tax/2017-18**

**Date : 18 May 2017**

**Circulated through Intranet to:**

- **· Heads of ROs/BOs/ CL/NITS**
- **· Heads of all Departments at HQ**
- **· All Official of BIS**
- **All pensioners/family pensioners of BIS**

**Copy for Information:**

- **· DG/ADG/CVO/ All DDGs**

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

<b>भारतीय मानक ब्यूरो</b> <b>BUREAU OF INDIAN STANDARDS</b>	<b>बचत के लिए विवरण</b> <b>DETAILS OF SAVINGS</b>	<b>FI</b>	<b>48</b>
Ref: FIN/2:37 सन्दर्भ: एफ आई एन/ 2:37	Date दिनांक :		
Employee No. कर्मचारी संख्या:	Financial Year 20____ to 20____ वित्तीय वर्ष : 20..... से 20.....		
Name: Dr./Shri./Smt./Km. नाम: डा./ श्री / श्रीमती / कुमारी	Designation पदनाम:		
Date of Birth. जन्म तिथि :	Date of Joining कार्यभार ग्रहण करने की तिथि :		
Dept./Section विभाग / अनुभाग <input type="checkbox"/> Certification Enforcement and Consumer Affairs प्रमाणन प्रवर्तन एवं उपभोक्ता मामले <input type="checkbox"/> Management System Certification प्रबंधन पद्धति प्रमाणन <input type="checkbox"/> Hallmarking <input type="checkbox"/> T&C <input type="checkbox"/> Training Institute हॉल मार्किंग    टी एण्ड सी    प्रशिक्षण संस्थान <input type="checkbox"/> Administration Finance and Other Common Services प्रशासन वित्त एवं अन्य सामान्य सेवायें <input type="checkbox"/> Standard Formulation, Sales and Distribution मानक निर्धारण, बिक्री एवं वितरण	Hqrs/RO/BO/Lab/TI मुख्यालय/क्षेत्रीय कार्यालय / शाखा कार्यालय /प्रयोगशाला / प्रशिक्षण संस्थान <input type="checkbox"/> Head Quarters <input type="checkbox"/> Regional Office मुख्यालय    क्षेत्रीय कार्यालय <input type="checkbox"/> Branch Office <input type="checkbox"/> T&C <input type="checkbox"/> Training Institute शाखा कार्यालय    टी एण्ड सी    प्रशिक्षण संस्थान		
Place of Posting तैनाती स्थल	Permanent A/c No. स्थायी खाता संख्या :		
Address for Correspondence / पत्राचार हेतु पता    			

<b>1.</b>	<input type="checkbox"/> Self Occupied स्वयं अधिग्रहित (a) Address of the Premises / परिसरों के पते    (b) Whether any loan has been taken? क्या कोई ऋण लिया गया है ? <input type="checkbox"/> Yes / हाँ <input type="checkbox"/> No / नहीं (c) If yes, / यदि हाँ तो <input type="checkbox"/> from BIS / भा मा ब्यूरो से लिया है <input type="checkbox"/> Other than BIS / भा मा ब्यूरो के अलावा लिया है	<input type="checkbox"/> Rental Accommodation / किराये का आवास (a) Address of the Premises / परिसरों के पते    (b) Amount of the Rent Payable every month? प्रतिमाह भूगतान योग्य किराये की राशि ? Rent Payable (excluding any charges) Rs _____ भूगतान योग्य किराया (किसी भी प्रकार के प्रभार को छोड़कर ) (c) PAN Card No of the Landlord is mandatory for Rent more than Rs. 8,300/- per month _____ मकान मालिक का पैन कार्ड नम्बर ,रुपये 8300 प्रतिमाह से अधिक किराया होने पर अनिवार्य है । _____  If the Landlord does not have PAN Card then take the undertaking the format as enclosed as Annex I
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	<p>(d) If Other than BIS, please specify the Bank and the Principal and Interest to be payable in the Financial Year 2015-2016 भा मा ब्यूरो के आवास के मामले में, कृपया वित्तीय वर्ष 20__ से 20__ में भुगतान योग्य बैंक तथा मूलधन एवं ब्याज का विस्तृत विवरण</p> <p>Principal Amount Rs./मूलधन रुपये _____</p> <p>Interest Amount Rs./ ब्याज रुपये _____</p> <p>(e) Whether any loan has taken on. क्या कोई ऋण लिया है ।</p> <p><input type="checkbox"/> Single / एकल <input type="checkbox"/> Joint / संयुक्त</p> <p>(f) If Joint name that specify the percentage of the claim of the rebate under section 24(1) यदि संयुक्त नाम से हो तो धारा 24 (1) के तहत छूट के दावों का प्रतिशत बतायें ।</p> <p>_____</p> <p>_____</p> <p>_____</p>																								
2.	<p>Any other income in the form of fees, honorarium, etc. received or expected to be received during the above period with details. विवरण सहित उपरोक्त अवधि के दौरान प्राप्त या प्राप्त की जाने वाली फीस, आनारैरियम इत्यादि के रूप में अन्य कोई आय ।</p>																								
3.	<p>For those who joined BIS after 01 March of current financial year only. Earning from previous employment for above period: जिन्होंने केवल इसी वित्त वर्ष के 01 मार्च के बाद भा. मा. ब्यूरो में कार्यभार संभाला है । उपरोक्त अवधि हेतु पिछले रोजगार से कमाई :</p> <table border="1" data-bbox="209 1227 1481 1384"> <thead> <tr> <th>Gross Salary सकल वेतन</th> <th>Exemption Amount छूट राशि</th> <th>Taxable Salary कर योग्य आय</th> <th>Tax Deduction कर कटौती</th> <th>PF Contribution पी एफ अंशदान</th> <th>NPS Contribution एन पी एस अंशदान</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Gross Salary सकल वेतन	Exemption Amount छूट राशि	Taxable Salary कर योग्य आय	Tax Deduction कर कटौती	PF Contribution पी एफ अंशदान	NPS Contribution एन पी एस अंशदान																		
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4.	<p><b>Particulars of savings qualifying u/s 80-C of the Income Tax Act</b> <b>आयकर अधिनियम की धारा 80 -सी के तहत बचत के विवरण</b></p>																								
i.	<p>Any sum paid by an individual as Life insurance premium on life of himself, spouse and children or paid by an HUF for any member of his family. स्वयं , पति/ पत्नी एवं बच्चों की जीवन सम्बन्धी जीवन बीमा प्रीमियम के रूप में व्यक्तिगत रूप से किये गये</p>																								
ii.	<p>Contribution to General Provident Fund, or Recognised Provident Fund or Public Provident Fund or Voluntary Provident Fund सामान्य भविष्य निधि, या मान्य भविष्य निधि या सार्वजनिक भविष्य निधि या स्वैच्छिक भविष्य निधि अंशदान</p>																								
iii.	<p>Contribution to superannuation fund सेवानिवृत्ति निधि का अंशदान</p>																								
iv.	<p>Contribution/subscription to NSC or NSS or ULIP or ELSS or Recognised Pension Funds एन एस सी या एन एस एस या यूएलआई या ई एल एस एस या मान्य पेंशननिधियों के अंशदान/शुल्क</p>																								

v.	Fixed Deposit with any schedule bank for at least 5 years कम से कम 5 वर्षों के लिए किसी अनुसूचित बैंक में सावधि जमा	
vi.	Payment of tuition fees (excluding development fees or donation etc) for maximum two children for full time education to Recognised university, college, school or other educational institution situated in India. भारत में स्थित विश्वविद्यालय, कॉलेज, विद्यालय या अन्य शैक्षिक संस्थान में पूर्णकालीन अधिकतम 2 बच्चों के लिए शिक्षण शुल्क (विकास-शुल्क या दान इत्यादि को छोड़कर ) का भुगतान	
vii.	Repayment of principal amount of loan taken for purchase/construction of residential house property from Central/State Govt, Bank, LIC, National Housing Bank or from employer( where employer is statutory corporation, public company, university, college, or local authority or co-operative society) केन्द्रीय / राज्य सरकार, बैंक,एल आई सी, नेशनल हाऊसिंग बैंक या नियोक्ता से ( जहाँ नियोक्ता संवैधानिक निगम, पब्लिक कम्पनी, यूनिवर्सिटी, कॉलेज या स्थानीय प्राधिकारी या कॉ-ऑपरेटीव सोसाईटी हो) से आवासीय मकान प्रापर्टी की खरीदी/ निर्माण के लिए लिये गये ऋण की मूल राशि का पुनर्भुगतान	
viii.	Amount invested in deposit scheme of public company engaged in infrastructure facility or approved mutual fund. इंफ्रास्ट्रक्चर सुविधा या अनुमोदित म्यूचुअल फंड में संलग्न पब्लिक कम्पनी की जमा योजना में निवेश की गई राशि	
ix.	Any sum deposited in an account under the Senior Citizens Saving Scheme, 2004. The account in the scheme can be opened by an individual,  a) Who has attained age of 60 years or above on the date of opening of the account?  b) Who has attained the age 55 years or more but less than 60 years and has retired under a Voluntary Retirement Scheme or a Special Voluntary Retirement Scheme on the date of opening of the account within three months from the date of retirement.  c) No age limit for the retired personnel of Defence services provided they fulfill other specified conditions.  वरिष्ठ नागरिक बचत योजना, 2004 के तहत खाते में जमा की गई राशि । योजना में खाता व्यक्तिगत रूप से खोला जा सकता है ।  a) खाता खोलने की तिथि को खाता खोलने वाले की उम्र 60 वर्ष या इससे ऊपर हो चुकी हो जिनकी आयु  b) जिनकी आयु 55 वर्ष या अधिक लेकिन 60 वर्ष से कम हुई हो तथा सेवानिवृत्ति की तिथि से तीन महिनों के भीतर खाता खोलने की तारीख को स्वैच्छिक सेवानिवृत्ति योजना या विशेष स्वैच्छिक सेवानिवृत्ति योजना के तहत सेवानिवृत्ति हुये हो  c) रक्षा सेवाओं के सेवानिवृत्त कर्मों के लिए कोई आयु सीमा नहीं है बशर्ते वे अन्य विशेष शर्तें पूर्ण करते हो	
x.	Any sum deposited as five years time deposit in an account under the Post Office Time Deposit. पोस्ट ऑफिस टाइम डिपॉजिट के तहत खाते में 5 वर्ष के लिए जमा के रूप में जमा की गई कोई राशि	

xi.	<p>Contribution to 'Sukanya Samridhi Account' which can be opened at any time from the birth of a girl child till she attains the age of 10 years (with a minimum deposit of Rs 1000)</p> <p>बच्चे के जन्म से लड़की के जन्म से, एवं उसकी 10 वर्ष की आयु होने तक किसी भी समय 'सुकन्या समृद्धि खाता' खोला जा सकता है उसका अंशदान (न्यूनतम 1000/- रुपये जमा सहित)</p>	
5.	<p><b>Particulars of deduction qualifying u/s 80-D of the Income Tax Act</b>  <i>Medical Insurance Premium &amp; Contribution to CGHS Scheme</i>  <i>(Deduction is available upto Rs.15,000/ for self/ family and parent/ parents of the assessee .In case of senior citizens, a deduction upto Rs.20,000/-</i></p> <p><b>आयकर अधिनियम की धारा 80-डी के तहत कटौती के विवरण</b>  चिकित्सा बीमा प्रीमियम एवं सी जी एच एस योजना का अंशदान (करदाता स्वयं / फैमिली और पेरेन्ट्स के लिए रुपये 15000/- तक कटौती उपलब्ध है )</p>	
6.	<p><b>Particulars of deduction qualifying u/s 80-DD of the Income Tax Act</b>  <i>Expenditure on Medical Treatment of a dependant being a person with permanent disability (including blindness) or mentally retarded,which are covered under section 56(4) as certified by a specified physician or psychiatrist</i>  <i>(Maximum Eligibility Rs. 75,000/-, in case of severe disability max eligibility Rs 1,25,000/-)</i></p> <p><b>आयकर अधिनियम की धारा - 80 डी डी के तहत कटौती के विवरण</b>  फिजिशियन या मनोचिकित्सक द्वारा प्रमाणित के रूप में धारा 56(4) के तहत स्थायी अक्षमता (अंधपन सहित) या दिमागी तौर पर दिवालिया सहित एक व्यक्ति के नाते आश्रित चिकित्सा उपचार संबंधी व्यय (अधिकतम पात्रता रुपये 75000/- गंभीर अक्षमता के मामले में अधिकतम योग्यता रुपये 125000/-)</p>	
7.	<p><b>Particulars of deduction qualifying u/s 80-DD of the Income Tax Act</b>  <i>Expenditure on Medical Treatment actually incurred by resident assessee on himself or dependent relative for medical treatment of specified disease or ailment. The diseases have been specified in Rule 11DD. A certificate in form 10I is to be furnished by the assessee from a specialist working in a Government hospital</i>  <i>(Maximum Eligibility Rs. 40,000/-, in case of severe disability max eligibility Rs 80,000/-)</i></p> <p><b>आयकर अधिनियम की धारा-80 डी डी के तहत कटौती के विवरण</b>  विशेष बिमारी या रोग के चिकित्सीय उपचार के लिए स्वयं या आश्रित संबंधी पर आवासीय करदाता द्वारा वास्तविक रूप से खर्च किये गये चिकित्सीय उपचार संबंधी व्यय । बिमारी को नियम 11 डी डी में निर्दिष्ट किया गया है । फॉर्म 10I में एक प्रमाण पत्र सरकारी अस्पताल में कार्यरत विशेषज्ञ से लेकर करदाता का द्वारा प्रस्तुत किया जाना है ।</p>	
8.	<p><b>Particulars of deduction qualifying u/s 80-E of the Income Tax Act</b>  <i>Payment/ Instalment of loan taken from any Financial Institution for Pursuing Higher Education.</i>  <i>(8 Years from the year of loan taken or till the completion of the period of loan whichever is earlier ) FY of Loan Taken</i></p> <p><b>आयकर अधिनियम की धारा 80-ई के तहत कटौती के विवरण</b>  (उच्च शिक्षा लेने हेतु किसी भी वित्तीय संस्थान से लिये गये ऋण का भुगतान / किस्त लिये गये ऋण के वित्तीय वर्ष में लिये गये ऋण के वर्ष से 8 वर्ष या ऋण की सम्पूर्णता की अवधि तक, जो भी पहले हो )</p>	

<b>9.</b>	<b>Particulars of deduction qualifying u/s 80-U of the Income Tax Act</b> <i>(Max Eligibility Rs. 75,000/- ,, in case of severe disability max eligibility of Rs. 1,25,000/- )</i> <b>आयकर अधिनियम की धारा 80-यू के तहत कटौती के विवरण</b> (अधिकतम पात्रता रुपये 75000/-, गंभीर अक्षमता के मामले में रुपये 125000/- अधिकतम पात्रता)	
<p>I. I hereby declare that the above information are true and correct to the best of my knowledge and belief. I also undertake that the copy of Investments /documents will be handed over by me to the Finance Department at Head Quarter.</p> <p>i. For Investments already made till date- along with this Declaration Form</p> <p>ii. For proposed investments to be made at future <i>date- on or before 31<sup>st</sup> December</i>, failing which T.D.S. shall be deducted accordingly.</p> <p>मैं एतदद्वारा घोषणा करता / करती हूँ कि उपरोक्त सूचना अपनी सर्वोत्तम जानकारी एवं विश्वास के अनुसार पूर्णतः सही हैं । मैं यह भी वचन देता / देती हूँ कि वित्त विभाग को अपने निवेश की प्रतियाँ / दस्तावेज उपलब्ध कराऊंगा / कराऊंगी ।</p> <p>i. इस घोषणा फार्म सहित आज की तिथि तक किये गये पूर्व निवेशों हेतु</p> <p>ii. 31 दिसम्बर तक या इससे पहले भविष्य हेतु किये जाने वाले प्रस्तावित निवेशों हेतु जिसके लिए टी डी एस तदनु रूप काटा जायेगा ।</p> <p>II. In case of individual claiming House Rent Allowance Exemption, latest month House Rent Receipts duly stamped &amp; signed along with the Landlord PAN Card, if applicable to be submitted along with this Declaration Form, failing which no exemption will be allowed.</p> <p>मकान किराया भत्ता छूट के मामले में, यदि इस फार्म के साथ मकान मालिक का पैन कार्ड की प्रति प्रस्तुत की जानी हो तो, डाक टिकट लगाकर एवं हस्ताक्षरित करके विधिवत नवीनतम माह की मकान किराया रसीद के साथ संलग्न करें, ऐसा न करने पर छूट की अनुमति नहीं दी जायेगी ।</p> <p>III. I further undertake that in case some interest or other liability arises on Bureau due to my default the same may be devolved upon me.</p> <p>मैं यह भी वचन देता / देती हूँ कि मेरी कमी के कारण ब्यूरो पर उपजे किसी ब्याज या अन्य देयता के मामले में मुझ पर अवक्रमिक की जा सकती है ।</p>		
<b>Date</b> <b>तिथि</b>	<b>Signature</b> <b>हस्ताक्षर</b>	



FORMAT OF DECLARATION FOR NOT HAVING PERMANENT ACCOUNT NUMBER OF LANDLORD

Date

To

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**DECLARATION**

I \_\_\_\_\_ (Full Name and address of the declarant) aged \_\_\_\_\_ do hereby declare that I have leased that Flat No.

\_\_\_\_\_. From 1<sup>st</sup> March, 20\_\_\_\_ to February, 20\_\_\_\_ to \_\_\_\_\_

\_\_\_\_\_ (Name of the Lessor)

at a monthly rent of ₹ \_\_\_\_\_/- (₹ \_\_\_\_\_ only). Further I do hereby declare that my total income during the previous financial year did not exceed the statutory limit prescribed under the Income Tax Act, 1962 and have not assessed to tax and does not have a PAN Card.

Verification

I \_\_\_\_\_ do hereby declare that what is stated above is true to the best of my knowledge and the belief.

Date

Name of the Declarant

Place

मकान मालिक का स्थायी खाता संख्या (पैन सं.) न होने पर घोषणा संबंधी प्रपत्र

तिथि

सेवा में,

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**घोषणा**

मैं \_\_\_\_\_ (घोषणा कर्ता  
का पूर्ण नाम एवं पता) आयु \_\_\_\_\_ एतदद्वारा घोषणा करता / करती हूँ कि मैंने श्री \_\_\_\_\_  
को अपना फ्लेट संख्या \_\_\_\_\_ दिनांक \_\_\_\_\_ से \_\_\_\_\_ तक \_\_\_\_\_ रुपये मासिक  
किराये पर दिया है ।

मैं एतदद्वारा यह भी घोषणा करता / करती हूँ कि पिछले वित्त वर्ष के दौरान मेरी कुल आय आयकर अधिनियम, 1962 के तहत निर्धारित  
संवैधानिक सीमा से ज्यादा नहीं थी और कर के लिए इसका मूल्यांकन नहीं किया गया है तथा मेरे पास पैन कार्ड नहीं है ।

**सत्यापन**

मैं \_\_\_\_\_ एतदद्वारा घोषणा करता / करती हूँ कि उपरोक्त दी गई सूचना मेरी जानकारी एवं विश्वास के अनुसार सही है ।

तिथि

स्थान

**घोषणाकर्ता का नाम**

<b>BUREAU OF INDIAN STANDARDS</b>	<b>DETAIL OF FORM NO. 12C (See Income Tax Rule 26B)</b>	<b>FI</b>	<b>49</b>
Ref: FIN/2:37	Date		
Employee No.	Financial Year 20____ to 20_____		
Name: Dr./Shri./Smt./Km.	Designation		
Place of Posting	Permanent A/c No.		
Address for Correspondence			
_____			
_____			
_____			

<b>1.</b>	Particular of Income under any head of Income other than "salaries" (not being a loss under any such head other than the loss under the head "Income from house Property") received in the financial year. i) Income from house property (in case of loss, enclose computation thereof). ii) Profit and gain of business or profession. iii) Capital gains. iv) Income from other sources. a) Dividends. b) Interest c) Other Income (specify) including "Interest from the securities" <b>Total</b> _____	
<b>2.</b>	Aggregate of sub-items (i) to (iv) of item 4	
<b>3.</b>	Tax deducted at source [enclose certificate (s) issued u/s 203]	

**Verification**

I ..... do hereby declare that what is stated above is true to the best of my knowledge and belief. I further undertake, that in case some interest or other liability arises on Bureau due to my default the same may be devolved upon me.

<b>Date</b>	<b>Signature</b>
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<b>भारतीय मानक ब्यूरो</b> <b>BUREAU OF INDIAN STANDARDS</b>	<b>फॉर्म -12 सी का विवरण</b> <b>(आयकर नियम 26B देखें)</b>	<b>FI</b>	<b>49</b>
सन्दर्भ: एफ आई एन/ 2:37	दिनांक :		
कर्मचारी संख्या:	वित्तीय वर्ष : 20..... से 20.....		
नाम: डा./ श्री / श्रीमती / कुमारी	पदनाम:		
तैनाती स्थल	स्थायी खाता संख्या :		
पत्राचार हेतु पता			
_____			
_____			
_____			

1.	वित्तीय वर्ष में 'वेतन' के अलावा अन्य किसी शीर्ष ('गृह संपत्ति से आय के शीर्ष के अन्तर्गत क्षति के अलावा ऐसे किसी अन्य शीर्ष के अन्तर्गत 'क्षति' नहीं शामिल ) से प्राप्त आय के विवरण i) गृह सम्पत्ति से प्राप्त आय ( क्षति के मामले में, उसकी गणना संलग्न है) ii) व्यवसाय से मुनाफा और प्राप्ति iii) पूँजी लाभ iv) अन्य स्रोत से प्राप्त आय क) लाभांश ख) ब्याज ग) प्रतिभूतियों से प्राप्त व्यय सहित अन्य आय (विवरण दें) कुल योग .....	
2.	मद 4 की उपमद (i) से (iv) का जोड़	
3.	(धारा 203) के अन्तर्गत स्रोत पर काटा गया कर	

**सत्यापन**

मैं..... एतद्वारा यह घोषणा करता / करती हूँ कि ऊपर दिया गया विवरण मेरी जानकारी में पूरी तरह सही है । मैं यह भी वचन देता / देती हूँ कि यदि मेरी चूक के कारण मुझ पर ब्यूरो का कोई ब्याज या देयता देय होगी तो वह मेरे द्वारा दी जाएगी ।

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

**Subject: *Incorporation of amount of awards in taxable income***

This is with reference to Awards given to BIS employees who have participated and won the various awards in activities organized during Hindi Pakhwara by BIS. As per Provisions of Income Tax Act, such awards are not covered under Section 10i.e“Income which do not form part of total income” and hence are taxable.

The above awards given by HQ have been included by Finance Department in the Income of concerned employees for the purpose of taxation. However, the above awards given by ROs/BOs/CL/NITS need to be informed to Finance Department. Heads of ROs/BOs/CL/NITS are, therefore, requested to send to Finance Department a list of winning participants who have been given awards, along with amount awarded so that the same may be incorporated in taxable income of the respective employees(s).

Further, it is also informed that awards of any such type or nature involving cash amount, may be informed to Finance Department so that the same can be incorporated in the taxable salary of concerned employees(s).

sd/-  
**(Gurpreet Singh)**  
**Director (Finance)**

**Our Ref: FIN/DF/11:6/2016-17**

**Date : 19 September 2016**

**Circulated through Intranet to:**

- Heads of ROs/BOs/ CL/NITS
- Heads of all Departments at HQ
- All Official of BIS

**Copy for Information:**

- DG/ADG/CVO/ All DDGs

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

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

**Our Ref: FIN/2:24/2016-17**

**13 July 2016**

**Subject: Disbursement of Salary on transfer of employee(s)**

This is to inform that the Note No. FIN/2:24 dated 13 January 2015 on the subject above, was withdrawn and the procedure as given in the enclosed Office Note No. DDGF/G-46 dated 07 December 2015 in this regard, will be applicable.

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

**Circulated to all ROs/BOs/NITS/T&C and all Departments at HQ**

h/df

**BUREAU OF INDIAN STANDARDS**  
**(DDGF SECTT.)**

Ref: DDGF/G-46

07 December 2015

**Subject: Disbursement of Salary on transfer of employee(s)**

In connection with the above subject, the following procedure be followed by officials of Finance Department:

1. Copy of Joining Report at the time of joining at new station may be sent to Finance Department through e-mail at [fin@bis.org.in](mailto:fin@bis.org.in) and [df@bis.org.in](mailto:df@bis.org.in). This report is required by Salary Section of Finance Department to prepare the salary based on the place of posting, since HRA, TA & other allowances are to be regulated according to new station of posting.
2. The salary will be transferred through Direct Bank Transfer (DBT) to the bank account already provided by the employee and available with the Salary Section of Finance Department unless it is changed and a new Bank Account Number and name of Bank is intimated by the employee.
3. In case the Joining Report is not received in Finance Department, the salary may be continued to be paid by Finance Department at the HRA, TA & other allowance rates applicable at the old station of posting and will be transferred to the respective bank account through DBT. The adjustment of less payment or excess payment of the HRA, TA and other allowances may be made in the salary of next month(s) on receipt of the joining report/or Attendance Statement from the Controlling Officer of the employee(s). The official(s) assigned with the duty at ROs/BOs/HQ to send the Attendance Statement to Salary Section, shall clearly mention about the dates of the relieving / joining of the employees in the Attendance Statement and the same shall be sent through the Head.
4. However, the Finance Department may withhold the salary of the employee only in case the HRD/Estt. Department issues any Administrative Orders with the approval of DG:BIS. The salary so withheld may be released by Finance Department on receipt of Administrative Orders from HRD/Estt. Department.

The above procedure supersedes the Office note No. FIN/2:24 dated 13.01.2015.

**(H.R. Ahuja)**  
**Dy. Director General (Finance)**

**Director (Finance)**

**Copy to:** DDGA  
Head (HRD)  
Director (Establishment)

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

***Subject: Payment of Leave encashment – Reg.***

According to Regulation 13 of BIS (Terms & Conditions of Services of Employees) Regulations 2007, employees of BIS are entitled to encash earned leave for a period of 15 days in a calendar year. This is paid along with the Salary for the month of April / September only. It has been observed that some of the RO/BO/Labs/NITS, Head of all Department at HQ have been sending copies of memorandum of leave encashment to Finance Department after the processing of the Salary Bill of April and September. The events of the Salary are entered in the database by 15<sup>th</sup> of every month after which the Salary Bill is processed.

It is therefore requested to all concerned that **Memorandum(s) related to Leave Encashment** be send to Finance Department at HQ by **15<sup>th</sup> of April or September** so that Leave Encashment amount is included in the Salary of these months. The Memorandum(s) received after these dates, will not be included in the salary events and the Salary and the same will be returned back to the respective Heads of RO/BO/Labs/NITS, Head of all Department at HQ for necessary action at their end. Heads of all RO/BO/Labs/NITS, Head of all Department at HQ and all officials of BIS are requested for compliance.

This issues with the approval of DDGF.

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

**Our Ref: FIN/2:24(LE)**

**Date : 02 March 2016**

**Circulated through Intranet to:**

- Heads of ROs/BOs/ CL/NITS
- Heads of all Departments at HQ
- All Official of BIS

**Copy for Information:**

- DG/ADG/CVO/ All DDGs



1988-05-05  
3 1910-02-15BUREAU OF INDIAN STANDARDS

## OFFICE ORDER

The Bureau of Indian Standards (Terms and Conditions of Service of Employees) Regulations, 1988 provide that employees of the Bureau shall be entitled to encash earned leave for a period of fifteen days in a calendar year. The Regulations also stipulate that the procedure for grant of leave encashment and calculation of amount therefor shall be such as the Executive Committee may, by order, determine. It is circulated for information that EC at its meeting held on 17 March 1988 approved the procedure, as under, for grant of leave encashment and calculation of amount therefor:

- i) Encashment of leave shall be allowed to an employee once in a calendar year in the months of April or September.
- ii) 15 days of earned leave, if due to an employee, shall be allowed to be encashed in a calendar year. If an employee does not avail such encashment during any year, the entitlement can be carried over to the subsequent year subject to the condition that the maximum encashment in a calendar year shall be for a period of 30 days only.
- iii) The leave account shall be debited to the extent of earned leave encashed.
- iv) Amount payable as leave encashment shall be as follows:

Pay admissible on the first day of the month in which encashment is being availed plus Dearness Allowance admissible thereon	X	No. of days of leave encashed (15 or 30 days as the case may be)
30		

*B. Mulherji*  
( B. Mulherji )

Director (Personnel Management)

Ref: PM-I/4:7

Circulated to all Departments/Sections including Regional/ Branch/Inspection Offices of BIS.

NOTE: Hindi version will follow.

*11/11/88* *B. Mulherji*

Name	Designation
Dept./Section	Emp. No.

**Leave encashment for**

days	in the month of	Year
Date	Signature of applicant	

**For use in the Dept. – Ref:**

1. Certified that:
  - (i) Sh/Smt/Km./Dr.: ..... has not availed leave encashment for the calendar year(s).....
  - (ii) He/She has .....days earned leave at his /her credit on .....
2. Earned leave for .....days has been debited against the earned leave account on account of leave encashment for the calendar year(s).....
3. Leave encashment for the year(s) ..... may be sanctioned.

Date	Section Officer/In charge
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**Orders of the Sanctioning Authority**

Leave Encashment Sanction /not Sanctioned	Sanction Authority
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Memo No. ....dated ..... conveying the sanction issued to the applicant and copy endorsed to Accounts Dept.

Date	Section Officer/In charge
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<b>भारतीय मानक ब्यूरो</b> <b>BUREAU OF INDIAN STANDARDS</b>		<b>छुट्टी भुनाने का ज्ञापन</b> <b>MEMORANDUM FOR LEAVE ENCASHMENT</b>		<b>FI</b>	<b>23</b>
संदर्भ: Ref:		मानक भवन /Manak Bhawan ९,बहादुरशाह जफर मार्ग /9, Bahadur Shah Zafar Marg नई दिल्ली -११००२५ / New Delhi-1100025			
विभाग/अनुभाग Dept./Section	दिनांक Date				
श्री/श्रीमती/कु० जाता है कि उन्हें कैलेंडर वर्ष किया गया है।		. को उनकी दिनांक के लिए अप्रैल /सितम्बर महीने में		.. की अर्जी के संदर्भ में सूचित किया .दिन की छुट्टी भुनाने के लिए अनुमत	
With reference to his/her application dated informed that he/she has been allowed to avail of leave encashment for /September for the calendar year		Shri/Smt/Km .....		.. is .. days in the month of April	
[माध्यम से/Through]		अनुभाग अधिकारी Section Officer			
श्री /श्रीमती /कु० Shri/Smt/Km					
भा० मा० ब्यूरो महा निदेशालय, नई दिल्ली BIS Directorate General, New Delhi प्रतिलिपि: छुट्टी लेखा सहित लेखा विभाग को प्रेषित Copy to : Account Department along with the Leave Account					

<b>भारतीय मानक ब्यूरो</b> <b>BUREAU OF INDIAN STANDARDS</b>		<b>छुट्टी भुनाने का ज्ञापन</b> <b>MEMORANDUM FOR LEAVE ENCASHMENT</b>		<b>FI</b>	<b>23</b>
संदर्भ: Ref:		मानक भवन /Manak Bhawan ९,बहादुरशाह जफर मार्ग /9, Bahadur Shah Zafar Marg नई दिल्ली -११००२५ / New Delhi-1100025			
विभाग/अनुभाग Dept./Section	दिनांक Date				
श्री/श्रीमती/कु० जाता है कि उन्हें कैलेंडर वर्ष किया गया है।		. को उनकी दिनांक के लिए अप्रैल / सितम्बर महीने में		.. की अर्जी के संदर्भ में सूचित किया .दिन की छुट्टी भुनाने के लिए अनुमत	
With reference to his/her application dated informed that he/she has been allowed to avail of leave encashment for /September for the calendar year		Shri/Smt/Km .....		.. is .. days in the month of April	
[माध्यम से/Through]		अनुभाग अधिकारी Section Officer			
श्री /श्रीमती /कु० Shri/Smt/Km					
भा० मा० ब्यूरो महा निदेशालय, नई दिल्ली BIS Directorate General, New Delhi प्रतिलिपि: छुट्टी लेखा सहित लेखा विभाग को प्रेषित Copy to : Account Department along with the Leave Account					

**FINANCE DEPARTMENT**

BIS Headquarters

Our Ref: FIN/2:24

04 -03-2015

Ssubject : Late receiving of salary events and  
Leave Statements.

This is with reference to our earlier circular No. BIS/HQ/FIN/Circular/(05)2014 dated 13 June 2014 in which it is mentioned that salary events and Leave statement should reach Finance Department by 17th of every month positively. (copy enclosed),

Now it has been found that such instruction has not been followed in good spirit. It is once again requested to kindly follow the instruction of the circular and help the finance department timely closer and disbursement of salary.

All the Heads of Departments at Hqs/ROs/BOs and T&C are requested to kindly ensure that the leave statement and salary event should reach to finance department 17th of every month.

**(Gurpreet Singh)**  
**DD(A&F)**

**Circulated to all ROs/BOs/NITS/T&Cs and all Departments at Hqs**

FINANCE DEPARTMENT  
BIS Headquarters

It has been observed that Salary events including Leave Statements are still reaching the Finance Department even in the last week of the month, which is required to be taken care in the same month. It results in the late processing of salary.

In order to timely processing and disbursement of Salary, the Competent Authority has decided that Salary Events including Leave Statements, which reach the Finance Department by 17<sup>th</sup> of the month will only be taken in the salary of the month. Events received thereafter will be taken into effect in the next salary.

All Heads of Departments at Hqs/ROs/BOs and T&C are requested to kindly ensure that the Salary Events including Leave Statement should reach Finance Department by 17<sup>th</sup> of the month positively.

(Gurpreet Singh)  
Deputy Director (Admn. & Fin)

**Our Ref: FIN/2:24 (salary events)**

**Date : 13 June 2014**

**MOST URGENT**

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

Our Ref: FIN/2:24

Date: 08 July 2013

**Subject: Direct Credit of Salary to Bank Accounts of Employees of BIS**

It has been decided by the Competent Authority that salary of all employees of ROs/BOs including HQ/CL/NITS will be disbursed directly by HQ, into their Bank Accounts through RTGS/NEFT, from July 2013 and onwards.

Heads of all ROs/BOs/IOs/CL/NITS are, therefore, requested to send the details of Bank Accounts in respect of all the employees, posted in their respective RO/BO/IO/CL/NITS etc., as per the following format:

Sl. NO.	Employee No.	Name & Designation	Bank Name	Name of Bank Branch	Bank Account No.	IFSC Code of the Bank

The above statement/information, in excel sheet format, duly signed by the Section Officer and Heads of ROs/BOs/IOs/CL/NITS, may please be sent to Finance Department, HQ by **15 July 2013** positively, through e-mail on [fin@bis.org.in](mailto:fin@bis.org.in) or [dac@bis.org.in](mailto:dac@bis.org.in). A Hard copy of the same may also be sent.

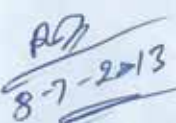
  
DAC/DDGF

Heads of all ROs/BOs/IOs/CL/NITS

  
(Satpal Singh)  
Section Officer (Salary)

Copy to: Sc. F & Head (ITS) – for hoisting the same on BIS Intranet

h/dac/salary/new software

  
8-7-2013





## **CHAPTER 10**

# **RETIREMENT BENEFITS**



## 10.1 Introduction

10.1.1 Employees of Bureau of Indian Standards who have joined BIS before 01.04.2004 are eligible for Pension as per Clause 14 (1) of the Bureau of Indian Standards (Terms and Conditions of Service of Employees) Regulation 2007 which is reproduced as under:

*“14. Pension. - (1) The employees who joined the services of the Bureau before the 1st day of January, 2004 shall be governed by the Central Civil Services (Pension) Rules, 1972 as amended from time to time.*

*Provided that the Central Civil Service (Pension) Rules, 1972 as amended from time to time will also be applicable to those employees of Bureau of Indian Standards who are appointed in the service of the Bureau from Central Government Services.*

*Provided, further that the employees who had specifically elected to be governed by the Contributory Provident Fund Rules (India), 1962, immediately before the date of the commencement of these Regulations, shall continue to be governed under the Contributory Provident Fund Scheme.”*

10.1.2 In order to meet the pension and gratuity liability of existing pensioners and the future pension liability of the existing employees of BIS, a Pension & Gratuity Liability Fund Account has been maintained in the books of accounts of BIS. The Valuation of this fund is got done on annual basis from an Actuary, Member of Institute of Actuaries of India.

10.1.3 Rule 44 of BIS Rules, 2017 accords statutory recognition to the “Pension and Gratuity Fund” of BIS. The Rule 44 is as under:

*“44. Pension or Gratuity Liability Fund. - (1) The Bureau shall maintain a pension or gratuity liability fund.*

*(2) The Fund shall be utilized for the payment of pension, gratuity and commuted value of pension only and no appropriation shall be made out of this fund.*

*(3) The corpus of the fund shall be on the basis of actuarial valuation and shortfall shall be made through the appropriation of the surplus from income and expenditure account or transfer from the fund of the Bureau.*

*(4) An annual contribution based on actuarial valuation shall be made to the fund and charged to income and expenditure account of the Bureau.*

*(5) The Investment of the fund shall be made in accordance with Rule 41.*

*(6) The custody, operation and maintenance of the records of the fund shall be in such a manner as may be authorized by the Director General.”*

10.1.4 The policy guidelines for investment of the above fund are given by the Finance Committee of BIS. There is an Investment Committee constituted by Executive Committee and there is a Fund Manager from public sector to render advice to BIS within the investment policy.

10.1.5 The function of payment of retirement benefit and monthly Pension is centralized at HQ in Pension Section of Finance Department at HQ. The work flow of this function is as under:

**Respective Dealing Assistant** → **Section Officer** → **DD(A&F)/ AD(A&F)** → **DF**  
*(who have been given the responsibility of preparation of pension)*

10.1.6 **The Retirement Benefits in BIS** : The Retirement Benefit of employees covered under CCS Pension Rules, 1972 are as under:

- a) GPF Final Settlement (see Chapter 11 of the Volume III of Accounting Manual)
- b) Commutation amount of pension
- c) Gratuity
- d) Monthly pension
- e) Encashment of earned leave

f) Medical benefits (see Chapter 3 of the Volume I of Accounting Manual)

10.1.7 The detailed rules about Commutation of Pension, Monthly Pension, Gratuity etc., are available in Swamy's Handbook, Swamy's Compilations of CCS (Pension) Rule, Swamy's Pension Rule Made Easy. However the important issues are given in ongoing paragraphs.

## 10.2 **Types of Pension:-**

Various types of Pensions, which can be paid to employees of BIS are as under:

### 10.2.1 **Superannuation Pension {Rule 35 of CCS(Pension) Rules, 1972}**

- (a) The age prescribed for retirement on superannuation is 60 years.
- (b) Retirement is effective from the last day of the month in which age of superannuation is attained.
- (c) An employee whose birth date is the first of the month shall retire on the last day of the preceding month.

### 10.2.2 **Voluntary or Pre-mature Retirement {Rule 36 of CCS(Pension) Rules, 1972}:**

- (a) Any employee who has completed minimum 20 years of service, by giving three months' notice, can apply for Voluntary Retirement Scheme (VRS). The VRS notice requires acceptance by the Competent Authority.
- (b) As per Rule 48-A of CCS(Pension) Rules, 1972, retirement will take effect on expiry of notice period. Moreover, the Competent Authority at its discretion can accept a notice of period less than 3 months. If applied while on extraordinary leave other than on medical grounds, the notice period need not be insisted upon and the request may be accepted immediately.
- (c) As per Rule 48 and 48-A of CCS(Pension) Rules, 1972 & FR 56, Notice of VRS can be withdrawn with the permission of the

Competent Authority before the intended date of retirement. The commutation of pension can be applied for only after the expiry of normal notice period of three months.

- (d) The day of retirement on pre-mature/voluntary retirement will be deemed as working day.

**10.2.3 Pension on absorption in or under a Corporation, Company or Body {Rule 37 of CCS(Pension) Rules, 1972}:**

- (a) BIS employee who has been permitted to be absorbed in a service or post in or under a Corporation, Company or Body are also entitled for pension from BIS.
- (b) Date of absorption shall be :
- In case of immediate absorption, date on which actually joins that Corporation, Company or Body
  - In case of initially joins a Corporation, Company or Body on foreign service terms by retaining a lien under BIS, the date from which his resignation is accepted by BIS.
- (c) Where there is a pension scheme in a Corporation, Company or Body in which he is absorbed, he shall be entitled to exercise option either to count services render under BIS or to receive retirement benefits for the service rendered under BIS.
- (d) No Dearness relief on pension is to be payable to such pensioners till the time there retired from these Corporation, Company or Body.

**10.2.4 Compensation Pension {Rule 39 of CCS(Pension) Rules, 1972}:** If any employee on selection of discharge owing to the abolition of his permanent post and the provision of alternate employment of equal status is not possible or offer for lower post is not accepted, pension as per Rule 39 of CCS (Pension) Rules, is paid

**10.2.5 Compulsory Retirement {Rule 40 of CCS(Pension) Rules, 1972}:**An employee compulsorily retired from service as a penalty by the competent authority. The However, the employee is entitled for Pensionary benefit unless reduction is approved by Competent authority (not less than 2/3<sup>rd</sup> of the pension not more than full compensation pension)

**10.2.6 Employee Compulsory retired under FR 56j :**

- (a) An employee compulsorily retired from service by the competent authority after applying provisions of FR 56j.
- (b) An employee concerned will retire immediately on payment of pay and allowance in lieu of notice.
- (c) An employee would be entitled for pension from the date of such retirement and the pension shall be payable for the period in respect of which he receives pay and allowances in lieu of notice.

**10.2.7 Compassionate Allowance {Rule 41 of CCS(Pension) Rules, 1972}:**

- (a) An employee who is dismissed or removed from services shall forfeit his pension and gratuity, can be granted compassionate allowance by the Competent Authority if it deemed fit that the case is deserving a special consideration.
- (b) Compassionate Allowance will not exceed two-third of pension or gratuity or both which would have been admissible to him if he had retired on compensation pension.

**10.2.8 Provisional Pension where departmental or judicial proceeding may be pending {Rule 69 of CCS(Pension) Rules, 1972}:**

- (a) As per Rule 9(4) of the CCS(Pension) Rules, 1972, an employee who has retired on attaining the age of superannuation or otherwise and against whom any departmental or judicial proceedings are initiated or where departmental proceedings are continued under Rule 9(2), a provisional pension as provided in Rule 69 shall be sanctioned.

- (b) Provisional Pension equal to maximum pension admissible on the basis of qualifying service up to the date of retirement. If the said employee is under suspension then the date of retirement be taken as date immediately preceding the date on which he was placed under suspension.
- (c) Provisional pension shall be commencing from the date of retirement and part till final order passed by the Competent Authority.
- (d) No gratuity shall be paid to BIS employee till the conclusion of the departmental or judicial proceedings and issue of the final order thereon.
- (e) If the departmental proceedings have been initiated under Rule 16 of the Central Civil Service(Classification, Control and Appeals) Rules, 1965, for imposing any penalties specified in clauses (i), (ii) and (iv) of Rule 11 of the said rules, the payment of gratuity shall be authorised to be paid to employee.
- (f) No recovery shall be made where the pension finally sanctioned is less than provisional pension or the pension is reduced or withheld either permanently including the date on which, after or for a specified period.

### 10.3 **Qualifying Service for Pension Benefits:**

10.3.1 Qualifying service of an employee commences from the date he takes charge of the post to which he is first appointed in a permanent capacity. Temporary service followed by confirmation without interruption will also taken as qualifying service.

10.3.2 The following periods of service count as qualifying service:

- i. Duty and period treated as "Duty"
- ii. All kinds of leave with leave salary
- iii. Deputation and foreign service, if the Leave Salary Contribution and Pension Contribution is being received from borrowing organization.

- iv. Extra ordinary leave on medical certificate and extra ordinary leave without medical certificate granted due to in-ability of the employee to join / rejoin duty on account of civil commotion or for prosecuting higher technical and scientific studies. This period automatically counts as qualifying service without an express sanction for this purpose.
- v. Service on probation followed by confirmation.
- vi. Suspension followed by minor penalty.
- vii. Suspension followed by major penalty; absence from duty including suspension if any, if the reinstating authority orders that it shall count.

10.3.3 The following periods will not count as qualifying service:-

- i. Unauthorized absence treated as 'dies non'.
- ii. Over stayal of leave / joining time not regularized as leave with leave salary.
- iii. EOL without MC other than the circumstances specified in para (ii) above.
- iv. Suspension followed by major penalty, if the reinstating authority does not order that it shall count as qualifying service.

10.3.4 **Counting of pre-retirement Civil/ Military Service** : Rule 18 and 19 of the CCS(Pension) Rules, 1972 governed the provision/ conditions for counting of services while calculating qualifying services whereby, re-employed person is given the following options:

- (a) to retain all the gratuities received for the former service and , if pensioners, continue drawing the pension and NOT to count the former service for future pensionary benefits or
- (b) to refund all the gratuities received for the former service and in addition, if pensioners, to cease drawing the pension and refund the commutation amount, if any and to count the former services for future pensionary benefits.

(c) If no option is exercised, the employee will be deemed to have opted to continue to draw pension or retain the gratuity, without counting the former service for future pension.

10.3.5 **Rounding off** : Qualifying service for pension / gratuity is calculated and expressed in completed half-years. Fractions equal to three months and above shall be treated as one half-year. Fraction of less than 3 months will be ignored, e.g.-

Period of Service			Six-monthly period
Years	Months	Days	
19	8	29	39
21	5	25	43
9	9	06	20
24	10	00	50
32	9	00	66

10.4 **Right of President to withhold or withdraw pension** : The Competent Authority has the right to withhold a pension or gratuity or both or withdraw a pension or part there. He can also order recovery from pension or gratuity of the whole or part of any pecuniary loss caused to the BIS, if, any departmental or judicial proceedings, the pensioner is found guilty of grave misconduct or negligence during the period of his service, including re-employment after retirement. (Rule 9).A show cause notice on the basis of conviction by the court should be issued before imposing any cut in his/her pension.

10.5 **Commercial employment immediately after retirement:** A retired “Group A” Office of BIS should not accept any commercial employment within one year from the date of his retirement without the previous sanction of the Competent Authority in BIS. If he accepts such employment without the previous sanction, the Competent Authority may withhold whole or part of the pension.

10.6 **Employment after retirement under a Foreign Government:** A retired “Group A” BIS employee should not accept any employment under any



government outside India without the prior sanction of the Competent Authority. If accepted without prior permission, no pension is payable during the period of such appointment or for a longer period as may be ordered by the government. If any employment is taken with the prior sanction during leave preparatory to retirement, no further permission is required for continuance after retirement.

#### 10.7 **Emoluments and Average Emoluments for purpose of Pension :**

10.7.1 As per Rule 33 of the CCS(Pension) Rules, 1972, the expression “emoluments” means Pay in Pay Matrix immediately before his retirement or date of his death.

10.7.2 If an employee immediately before retirement or death in service had been on leave with leave salary, the emoluments which he would have drawn had he not been on leave will be taken as ‘emoluments’

10.7.3 In case of an employee who had been under suspension and subsequently reinstated in service without forfeiture of service, the emoluments which he would have drawn had he not been under suspension will be taken as ‘emoluments’

10.7.4 In case of extraordinary leave, pay in pay matrix drawn immediately before proceeding on such leave will be taken as ‘emoluments’

10.7.5 As per Rule 33 of the CCS(Pension) Rules, 1972, the expression “average emoluments” shall be determined with reference to the emoluments drawn by employee during last ten months of his service.

10.7.6 In calculating “average emoluments”, the period(s) of extraordinary leave, dies non, overstayal of leave or joining time and suspension not counting for pension falling within the last 10 months will be ignored and a corresponding period added before 10 months.

10.7.7 **Average emoluments in respect of employees absorbed in PSUs/ Autonomous Bodies :** Pension shall be calculated on the basis of pay drawn by the absorbed employee during the last 10 months in the PSU prior to retirement

## 10.8 Calculation of Pension

10.8.1 As per Rule 49 of the CCS(Pension) Rules, 1972, full pension is admissible to an employee retiring with minimum qualifying service of not less than 10 years.

10.8.2 The amount of pension will be 50 % of average emoluments or 50% of emoluments drawn on the date of retirement, whichever is more beneficial

10.8.3 As per the recommendations of 7<sup>th</sup> pay commission approved by Government, the minimum admissible pension is ₹ 9,000 and maximum pension admissible is 50% of highest pay (the highest pay is ₹ 2,50,000)

## 10.9 Commutation of Pension:

10.9.1 As per Rule 4 and 5 of the CCS(Pension) Rules, 1972, every pensioner is eligible to commute a percentage not exceeding 40% of his monthly pension for a lumpsum payment which is commuted value of that percentage of the pension at Form 5 of the Pension Form. No commutation pension is admissible on provisional pension.

10.9.2 An employee or pensioner, against whom departmental or judicial proceedings are pending, is not eligible to commute a percentage of his pension till completion of such proceedings.

### 10.9.3 Illustration

Emoluments ₹ . 25,600/-. Retired after qualifying service of 11 years

$$\text{Pension} = \frac{25,600}{2} = ₹ 12,800$$

The maximum amount of Pension admissible for commutation will be:

$$₹ 12,800 \times \frac{40}{100} = ₹ 5,120 \quad (\text{Rule 5})$$

#### 10.9.4 Calculation of Commutation Amount: -

$$\text{Lumpsum Payable} = \text{Commutation factor offered for commutation} \times 12 \times \text{Amount of Pension}$$

- The product will be rounded off to the next higher Rupees
- The Commutation factor is taken from the commutation table as relevant to the age next birthday.
- The commutation table is as under:

Age next Birthday	Commutation value expressed as number of year purchase	Age next Birthday	Commutation value expressed as number of year purchase	Age next Birthday	Commutation value expressed as number of year purchase
20	9.176	43	9.040	57	8.512
30	9.173	44	9.019	58	8.446
31	9.169	45	8.996	59	8.371
32	9.164	46	8.971	60	8.287
33	9.159	47	8.943	61	8.193
34	9.152	48	8.913	62	8.093
35	9.145	49	8.881	63	7.982
36	9.136	50	8.846	64	7.862
37	9.126	51	8.808	65	7.731
38	9.116	52	8.768	66	7.591
39	9.103	53	8.724	67	7.431
40	9.090	54	8.678	68	7.262
41	9.075	55	8.627	69	7.083
42	9.059	56	8.572	70	6.897

10.9.5 Commuted portion of pension will be restored on the expiry of 15 years from the date of retirement, if the commutation amount is received in the first month of retirement, in other cases, the commutation portion of pension will be restored after 15 years from the date of receipt of commutation amount.

10.9.6 **Commutation after Medical Examination** : The following categories of pensioners can commute a portion of their pension only after they have been medically examined and declared fit by the appropriate medical authority:

- retired on invalidation
- retired compulsorily as a measure of penalty
- in receipt of compassionate allowance
- all pensioners applying for commutation after one year from the date of retirement.

10.9.7 In all other case, commutation without medical examination is admissible.

#### 10.10 **Family Pension** :

10.10.1 Family pension is payable to the family of an employee / pensioner on his death in service/after retirement.

**‘Family’** means the deceased person's-

(a) First Category-

- i. widow or widower, up to the date of death or remarriage, whichever is earlier;
- ii. Son / Daughter (including widowed daughter), up to the date of his / her marriage / remarriage or till the date he / she starts earning or till the age of 25 years, whichever is the earliest.

(b) Second Category-

- i. Unmarried / Widowed / Divorced daughter, not covered by First Category above, up to the date of marriage / remarriage or till the date she starts earning or up to the date of death, whichever is earliest.
- ii. Parents who were wholly dependent on the Employee/Pensioner when he / she was alive, provided the deceased employee had left behind neither a widow nor a child.
- iii. Family Pension admissible to a beneficiary in respect of one deceased employee / pensioner is not to be counted as income for the purpose of determination of eligibility for another family

pension which is admissible in connection with another deceased employee / pensioner. Any other income / earning of the beneficiary will be counted for deciding eligibility for family pension.

- 10.10.2 Family pension to unmarried / widowed / divorced daughters in Second Category and dependent parents shall be payable only after the other eligible family members in First Category have ceased to be eligible to receive family pension and there is no disabled child to receive the family pension.
- 10.10.3 Grant of family pension to children in respective categories shall be payable in order of their date of birth and younger of them will not be eligible for family pension unless the next above him / her has become ineligible for grant of family pension in that category.
- 10.10.4 The income criteria for dependency will be the minimum family pension along with dearness relief thereon. The present minimum family pension is ` 9,000+DR.
- 10.10.5 **Normal rate of family pension:** The monthly family pension is based on the 'pay' drawn on the date of death or on the date of retirement, as the case may be, and is admissible at a uniform rate of 30% of pay last drawn, subject to a minimum of ` 9,000 p.m.
- 10.10.6 **Higher rate of family pension:** A higher rate of family pension is admissible, if the deceased had rendered not less than seven years' continuous service. It is payable from the date following the date of death. The higher rate of Family Pension is not admissible to dependent parents and they are eligible only for the normal rate.

The rates are-

**In the case of death in service:** (Payable to the family of an employee for a period of ten years from the date of death of a employee, without any upper age-limit).

**In the case of death after retirement:** (Payable for a period of seven years or up to the date on which he would have attained 67 years had he survived, whichever is less).

**10.10.7 Order of preference to be followed for payment of pension:** Family Pension will be payable by the pension disbursing authority in the following order and the following manner:-

- (i) to the spouse
- (ii) to the permanently disabled child/children.-on the death/ remarriage of spouse marriage
- (iii) to the dependent parents eligible
- (iv) to the permanently disabled sibling/s

**10.10.8** If a family pensioner dies, the right to receive any arrears of family pension shall automatically pass on to the next eligible member of the family.

**10.10.9 Payment to more than one widow:** When there are more than one widow, the family pension will be allowed in equal shares. On the death of a widow, her share becomes payable to her eligible child / children. If such widow leaves no eligible child, her share of pension will be payable to the other widow in full. When the deceased is survived by a widow and also an eligible child from a deceased / divorced wife, the child will be paid the share of the family pension which its mother would have received had she been alive / not divorced. On the share ceasing to be payable to the child, it will be paid to the surviving widow.

**10.10.10 Period for which payable to-**

(a)	Widow or Widower	Till date of remarriage or death, which ever is earlier. Pension is payable for the day of death also
(b)	Unmarried son / daughter	Till date of marriage or date of attaining the age of 25 years or starts earning the minimum family pension with DR there on, whichever is earliest.

(c)	Dependent brothers / sisters suffering from disorder or disability of mind or physically crippled.	For life or till gets married or starts earning the minimum family pension along with Dearness Relief thereon, whichever is earliest.
(d)	Unmarried / Widowed / Divorced daughter(s)	
(e)	Dependent parent(s)	Till death or starts earning the minimum family pension along with dearness relief thereon.  They are eligible only after the childless widow dies or when her independent income exceeds the prescribed limit.
(f)	Disabled son / daughter even after marriage	For life or starts earning the minimum family pension with DR thereon, whichever is earlier.

10.10.11 Family pension shall cease once their independent income from all other sources become equal to or higher than the minimum prescribed family pension in CCS(Pension) Rules subject to production of declaration regarding income from other sources to the Pension Disbursing Authority every six months.

10.10.12 When both husband and wife are Government servants and one of them dies, family pension is payable to the surviving spouse. Thus a employee/ pensioner can draw family pension in addition to salary / pension. On the death of both, the children of the deceased couple will be granted two family pensions, subject to the maximum of ` 45,000 if both or anyone of the family pension is/are payable at enhanced rates. ` 27,000 if they are payable at normal rates.

**10.10.13 Family pension to the families of Employees absorbed permanently in Autonomous Bodies and Public Sector**

**Undertakings.** The families of the employees are eligible for family pension under these Rules subject to certain conditions.

10.10.14 **Family pension is admissible to post-retiral spouse / children born after retirement:** The family pension is admissible also to post-retiral spouses and children born / adopted legally after retirement.

10.11 **Documents to be enclosed with the Pension/ Family Pension Form :**

10.11.1 **In case Pension :** BIS employee has to submit the Retirement Form **(given at P451-462)** atleast one month before the date of his retirement along with the following documents to HRD/ Establishment Department:

- (a) Two specimen signatures (to be furnished in a separate sheet)
- (b) Additional information (Only in case of an illiterate or disabled BIS Employee):- Two slips each bearing the left hand thumb and finger impressions duly attested may be furnished by a person who is not literate and cannot sign his name. If such an employee on account of physical disability is unable to give left hand thumb and finger impressions he may give thumb and finger impressions of the right hand. Where a Government servant has lost both the hands, he may give his toe impressions. Impressions should be duly attested by a Gazetted Government servant.
- (c) Two copies of passport size joint photograph with wife or husband. The photographs shall be attested by the Head of Office.
- (d) Name of the Branch of Bank, Bank Account No., BSR code of the branch, IFSC Code of the Branch to which pension is to be credited. The Bank Account should be in Joint account, either or survivor, with the spouse.
- (e) Nomination for Gratuity, EGIS and GPF in Common Nomination Form
- (f) Details of the family
- (g) Two slips showing the particulars of height and personal identification marks (duly attested)
- (h) Undertaking for refunding any excess payment made on account of commuted pension, gratuity, leave encashment and GPF



10.11.2 **In case of Family Pension** : On the occasion of death of the BIS employee/ pensioner, person claiming for family pension along with the Self-Explanation Application for request of family pension has to submit the “*Form of Application for the Grant of Family Pension on the Death of BIS Employee/Pensioner*” (given at P463-469) along with the following documents to HRD/ Establishment Department:

- (a) Death Certificate of BIS Employee/Pensioner in Original
- (b) Document for Birth Certificate of Family Pension and Minor Child
- (c) Residential Proof such as Aadhar Card/ Election Voters Card
- (d) Copy of PAN Card
- (e) Two specimen signatures (to be furnished in a separate sheet)
- (f) Additional information (Only in case of an illiterate or disabled family pension):- Two slips each bearing the left hand thumb and finger impressions duly attested may be furnished by a person who is not literate and cannot sign his name. If such a family pensioner on account of physical disability is unable to give left hand thumb and finger impressions he may give thumb and finger impressions of the right hand. Where a Government servant has lost both the hands, he may give his toe impressions. Impressions should be duly attested by a Gazetted Government servant.
- (g) Two copies of passport size photograph. The photographs shall be attested by the Gazetted Government servant.
- (h) Name of the Branch of Bank, Bank Account No., BSR code of the branch, IFSC Code of the Branch to which pension is to be credited. The Bank Account should be in Joint account, either or survivor, with the spouse.
- (i) Two slips showing the particulars of height and personal identification marks (duly attested)
- (j) Undertaking for refunding any excess payment made on account of commuted pension, gratuity, leave encashment and GPF

10.12 **Additional Pension** : Additional Pension shall be payable as and when the pensioner/ family pensioner attains the age of 80 years and above as detailed below:

<b>Age of Pensioner</b>	<b>Additional Pension</b>
80-85 years	20% of Basic Pension
85- 90 years	30% of Basic Pension
90 to 95 years	40% of Basic Pension
95 to 100 years	50% of Basic Pension
100 year or more	100% of Basic Pension

10.13 **Gratuity:**

10.13.1 **Service Gratuity:** No pension is admissible to a permanent employee who retires before completion of 10 years qualifying service. Instead, a lumpsum payment known as Service Gratuity at the rate of half-month's emoluments for every completed six-monthly period of qualifying service is admitted.

'Emoluments' means Pay in pay matrix and Dearness Allowance

10.13.2 **Retirement Gratuity** is admissible to all employees who retire after completion of 5 years of qualifying service at the rate of 'one-fourth' of emoluments for each completed six-monthly period of qualifying service subject to a maximum of 16 ½ times 'the emoluments' ` 20 lakhs (from 1-1-2016). The ceiling of gratuity may increase by 25 per cent whenever DA rises by 50 per cent. Emoluments include DA on the date of cessation of service.

10.13.3 **Death Gratuity** is admissible in the case of death in service of an employee at the following rates:-

	<b>Length of Service</b>	<b>Rate of Death Gratuity</b>
(i)	Less than one year	2 times of monthly emoluments
(ii)	One year or more but	6 times of monthly emoluments

	less than 5 years	
(iii)	5 years or more but less than 11 years	12 times of monthly emoluments
(iv)	11 years or more but less than 20 years	20 times of monthly emoluments
(v)	20 years or more	Half month of emoluments for every complete six monthly period of qualifying service subject to a maximum of 33 times of emoluments.

10.13.4 Employees covered by National Pension System shall also be eligible for the benefit of Retirement Gratuity and Death Gratuity.

10.13.5 **Nomination:** Every employee should make a nomination in the prescribed form conferring on one or more persons the right to receive the Death / Retirement Gratuity amount in the event of his death in service / after retirement before receiving retirement gratuity. Nomination has to be made in the following manner:-

- (a) *the official has a family*- Only in favour of member(s) of the family.
- (b) *If the official has no family*- Can be in favour of any person(s) or a body of individuals, whether incorporated or not. Such a nomination will, however, become automatically invalid when the employee acquires a family, and then he has to make a fresh nomination in favour of any person(s) as in (a) above.

In both cases (A) and (B), if the nomination is in favour of more than one person, the share of gratuity payable to each has to be specified. The employee may specify the person(s) to whom the right conferred on nominee(s) shall pass in the event of death of the nominee(s). The employee may provide in the nomination the contingency on the happening of which the nomination will become invalid. In such a case, the employee should furnish fresh nomination without delay after the occurrence of the specified contingency.

**'Family'** means-

- (i) wife or wives including judicially separated wife or wives, in the case of a male employee;
- (ii) husband including judicially separated husband, in the case of a female employee;
- (iii) sons including stepsons and adopted sons;
- (iv) unmarried daughters including stepdaughters and adopted daughters;
- (v) widowed daughters including stepdaughters and adopted daughters;
- (vi) father including adoptive father;
- (vii) mother including adoptive mother;
- (viii) brothers below the age of eighteen years including stepbrothers;
- (ix) unmarried sisters and widowed sisters including stepsisters;
- (x) married daughters; and
- (xi) children of a pre-deceased son.

**10.13.6 Payment when there is no nomination / valid nomination-**

Retirement gratuity remaining unpaid at the time of death / death gratuity due is payable in equal shares to all the surviving members of the family as in Clauses (i), (ii), (iii), (iv) and (v) in Para. 10.13.5 above. If there is none under this category, it will then be paid in equal shares to all the surviving members of the family as in Clauses (vi), (vii), (viii), (ix), (x) and (xi) *ibid.*

**10.13.7 Lapse of Retirement/Death Gratuity:**

When an employee dies in service or dies after retirement before receiving the amount and leaves behind no family and had made no nomination or the nomination, if any, does not subsist, the Retirement/ Death Gratuity shall be payable to the person in whose favour a Succession Certificate in respect of the gratuity in question has been granted by the Court of Law. Otherwise it lapses.

10.13.8 Recovery from Retirement/ Death Gratuity of dues is permissible without the consent of the employee/ nominee/ family members.

10.14 Illustration/ Case of calculation of pension, commutation of pension and gratuity:- An illustration case is **enclosed at P 470-476**

10.15 **Leave Encashment :**

a) The Clause 13 of the existing Bureau of Indian Standards (Terms and Conditions of Service of Employees) Regulations, 2007 also provide for encashment of leave. The clause of Regulation is as under:

**“ 13 Leave - Employees of the Bureau shall be entitled to such leave and leave salary as admissible to the employees of the Central Government under the Central Civil Services (Leave) Rules, 1972, as amended from time to time**

.....”

b) On the receipt of Office Memorandum from Establishment/ HRD Department, leave encashment for the number of days of earned leave at the credit of the employee on the last day of his service, subject to overall limit of 300 days. The HPL is also added in case the EL is less then 300.

c) **Method of calculation-** The cash equivalent of leave salary shall be calculated as follows:-

(a) For Earned Leave--		
Pay + DA admissible on the date of cessation of service	x	No. of days of unutilized earned leave at credit subject to a maximum of 300 days
		30
(b) For Half Pay Leave--		
Pay + DA admissible on the date of cessation of service	x	No. of days of Half Pay Leave at credit subject to total of earned leave and HPL at credit not exceeding of 300 days
		60

- d) On the basis of the order, Section Officer/ AD(A&F) will calculate the amount of Leave Encashment payable to pensioner and put up for the consideration of the Competent Authority.
- e) After the sanctioning of the Leave Encashment by the Competent Authority, Section Officer/ AD(A&F) must ensure that the payment of leave encashment be made within one working day.
- f) On death of a Government servant while in service or after retirement or quitting service but before actual receipt of cash equivalent of leave salary, the cash equivalent of leave salary shall be payable to a member of his family as given at para 10.14 above.

10.16 A Copy of the Pension Order/ Family Pension Order is **enclosed at P 477-483**

#### 10.17 **Disbursement of Monthly Pension :-**

10.17.1 In order to prepare and generate monthly pension bill, all events are to be incorporated in the Salary Software (FOCUZ). The same is being useful in generations of following reports:

- Pension Slip of an individual
- Pension Bill Register
- Pensioners Ledger of an individual
- Bank Voucher
- Pension Component wise Report

10.17.2 **Preparation of Pension Roll:** For the preparation of the monthly pension rolls, Dealing Assistants/Section Officer are required to ensure that all the events affecting monthly pension of a pensioner are appropriately recorded and accounted for drawl of pension. The important pension events which will have an effect on the pension bill for the month are as under :

- i) **New Pensioners:** The employees who have retired at the end of previous month are eligible for the monthly pension as sanctioned by the Competent Authority. At the time of payment of the pension,

pension section must ensure that the pensioner's' details like PPO No., Bank Account Details, PAN, Aadhaar No have been entered in the Salary Software.

**ii) Revision of Pay Fixation:**

- a) On the receipt of the order from HRD/Establishment Department, regarding revision of pay fixation of a pensioners.
- b) The SO/AD(A&F) before putting the revised pension file to the Competent Authority must also ensure that if the order leads to payment/recovery on account of pay and allowance paid to the said pensioner while in service. The payment/ recovery be calculated and placed in the file.
- c) The dealing assistant in Salary Section, shall prepare "*Due and Drawn Statement*", based on the payment made and to be made. The payment/recovery is placed for consideration of the Competent Authority. Once it is approved, Salary Section must ensure that the same is being provided to Pension Section.
- d) The dealing assistant in Pension Section must ensure that the change in pension, payment on account of revision of pension, payment/recovery on account pay and allowance is being entered in pension roll of the Salary Software.

**iii) Dearness Relief (DR):** As per Clause 14(1) of the Bureau of Indian Standards (Terms and Conditions of Service of Employees) Regulations, 2007, DR shall be the same as applicable to the pensioners of the Central Government. Every time as and when DR is increased for Central Government Pensioners, the same is implemented in BIS with the approval of Competent Authority.

**iv) Deduction from Pension Bill:** Following is the list of the deductions which may be made from the pension bill of a pensioner(s):

(a) **CGHS contribution:**

- i. The deduction on account of CGHS contribution will be made as per rates given below:

<b>Corresponding levels in Pay Matrix as per 7<sup>th</sup> PC</b>	<b>Contribution per month ( in ` )</b>
Level 1-5	250
Level 6	450
Level 7-11	650
Level 12 and above	1000

- ii. The above are existing rates. If rates are revised by Government, the same will apply.
- iii. Each pensioner who is covered under CGHS area should apply for CGHS Card and the deduction on this account is to be made irrespective of the issue of CGHS card.

(b) **Income Tax :**

- i. As per Section 192 of the Income tax Act, 1961, TDS from pension is to be effected based on the projected income of pension of the pensioners for the year.
- ii. Deduction will start from the month of March on proportionate basis considering the total TDS deducted in the previous year. It will be average of total TDS of previous year divided by 11.
- iii. From the month of July onwards, TDS will be made on actual basis after taking into consideration the information provided by the pensioner(s) in Form 48A (Format enclosed). The Finance Department will issue circular every year in June to seek information in Form 48A from Pensioners.
- iv. In case the pensioner does not provide information in Form 48A by the due date given in the circular, then the TDS will be deducted without taking effect of any saving covered under Chapter VIA of the Income Tax Act, 1961 (excluding CGHS contribution).



(c) **HPL/EOL/Leave not due/Dies non:** The recovery of the such leaves be made at the time of payment of Gratuity or Leave Encashment only.

(d) **Other Deductions (Court Recovery, recovery of LTC Advance, recovery of TA Advance, recovery of Adjustable Advance, Holiday Home etc.) :** The recovery on this account, will be made on the receipt of details from ROs/BOs/Labs/NITS, Concerned Department at HQ.

10.17.3 Monthly Pension bills shall be finalized on or before 24<sup>th</sup> of each month. Pension will be disbursed on the last working day of each month except the pension for the month of March which will be paid on the first working day of April. The disbursement of pension will be made by Direct Bank Credit (DBC) to the respective bank of account of the employee through NEFT.

10.18 **Pension Slip:** All pensioners/ family pensioners of BIS can download the pension slip from [www.bis.org.in](http://www.bis.org.in). The steps as under :-

- i. Log on to [www.bis.org.in](http://www.bis.org.in)
- ii. Click on the link "Employee" then Click on "Pensioner"
- iii. After that Click on "Salary Software Management" then a new page will open with User name and Password.
- iv. Please enter your Pension No. and Password (which is your Pensioner No.) in the "Password" field.
- v. Click "Login".
- vi. The password can be changed by clicking the link "Change Password". After entering the new password, click the "Update" button to save the new password.
- vii. Click on the icon next to "Pensioner" on the menu bar at the left
- viii. Click on "Pension Slip" on the expanded menu
- ix. Enter space to select the "Financial Period " e.g., 2018-19

- x. In case of Pension Slip Select additional menu "Month" from the dropdown list
- xi. Click "Generate" to view the pay slip (pop up should be enabled in the browser)

10.19 **TDS Returns:** The detailed provisions in this regard are same as given in Chapter 9 – Salary of Part 3 of Manual.

## 10.20 APPENDIX

### 10.20.1 Process Flow Chart and Time Norms:

	Process Flow	Time Norms
i.	Processing of Pension Case	Within 5 working days o the receipt of documents from Establishment/HRD
ii.	Preparation of the Bank Voucher for disbursement of the retirement benefits by Dealing Assistant	First Week of the next Month
iii.	Issue and dispatch of PPO	First Week of the next Month
iv.	Finalization of Monthly Pension Bill	24 <sup>th</sup> of each month
v.	Preparation of Bank Voucher for disbursement of monthly Pension by Dealing Assistant	<i>Two days before due date of Pension.</i>
vi.	Verification by SO/AD and approval of payment voucher by DF.	One day before due date of pension
vii.	Submission of check with pen drive/CD of Pension Bill to Bank	Day of Pension
viii.	Preparation of Pension Journal Voucher	On Last Working day of the each month
ix.	Preparation, verification and authorization of Bank Voucher for disbursement of other deductions	Next day of disbursement of Pension.

	<b>Process Flow</b>	<b>Time Norms</b>
x.	Payment of monthly TDS	5 <sup>th</sup> of Next Month
xi.	Quarterly Preparation of TDS returns i.e., Form 24Q	10 <sup>th</sup> of next month of closing of the quarter
xii.	Annual Preparation of TDS return i.e.,	15 <sup>th</sup> May of the year
xiii.	Issue of Form 16	1 <sup>st</sup> June every year.

#### 10.20.2 **Relevant Circulars(Copies appended)**

10.20.2.1 Circular No FIN/10/LIFE CERTIFICATE/2017 dated 10<sup>th</sup> October, 2017, *Submission of Life Certificate, Certificate for non-employment and remarriage*

10.20.2.2 Circular BIS/FIN/HQ/CIRCULAR (05)/2017 dated 18 May 2017, *Particulars for the purpose of Income Tax Calculations for the year 2017-18*

#### 10.20.3 **Books to be referred to**

10.20.3.1 Swamy's Handbook

10.20.3.2 Swamy's Pension Rules Made Easy

10.20.3.3 Swamy's *Pension Compilation incorporating CCS(Pension) Rules*

**BUREAU OF INDIAN STANDARDS  
NEW DELHI**

**PROFORMAE  
FOR  
RETIREMENT BENEFITS**

*Particulars of the Retiring Employee*

**DATE OF RETIREMENT** :

**NAME** :

**DESIGNATION** :

**EMPLOYEE NO.** :

**PAN No.** :

**PLACE OF POSTING** :

**BUREAU OF INDIAN STANDARDS**  
Particulars to be filled by the retiring employee

Sl.No.	Particulars	Details
1.	Name of the Employee	
2(a)	Father Name	
2(b)	Husband Name	
3(a)	Date of Birth	
3(b)	Date of Retirement	
4.	Two specimen signature (to be furnished in two separate sheets (duly attested) *	
5.	Two copies of Passport size joint photograph of the employee with his/her wife/husband (duly attested)	
6.	Two slips showing the particulars of height and personal identification marks (duly attested) *	
7.	Present Address (in Capital letters)	
8.	Address after retirement (in Capital Letters)	
9.	Indicate BIS Office from where monthly Pension to be drawn, i.e. HQ/RO/BO	
10	<p>Mode of drawl of pension, whether through Bank or by cheque or by Money Order. In case of Bank provide following intimation:</p> <p>Name of Bank :</p> <p>Bank Account No. :</p> <p>Bank Branch address :</p> <p>11 Digit IFSC Code of Bank's Branch :</p> <p>Note : The Account should be a joint Account with spouse. Bank certificate to be enclosed in this regard.</p>	

	As the Monthly Pension at HQ is disbursed through Syndicate Bank, the retiring employees at HQ may have their account in Syndicate Bank.	
11.	Details of family	Pl. See enclosed proforma
12.	Indicate whether family Pension is admissible from any other source (Yes/No)	

Place.....

Signature.....

Designation.....

Date.....

Deptt/Section.....

Employee No. ....

PAN No. ....

Phone No. ....

E-Mail .....

Two slips each bearing the left hand thumb and finger impressions duly attested may be furnished by a person who is not literate enough to sign his name. If such a Govt. servant on account of physical disability is unable to give left hand thumb and finger impressions, he may give the thumb and finger impressions of the right hand. Where a Government servant has lost both the hands, he may give his toe impressions. Impressions should be duly attested\*. Any subsequent change of address should be notified to the Head of Office.\*Documents can be got attested from any officer of the rank of Section Officer and above in BIS.

(Form of Details of family enclosed)

### DETAILS OF FAMILY

Name of the Employee : -----  
Designation : -----  
Date of Birth : -----  
Date of appointment : -----  
Details of the member  
of my family\* as on : -----

Sl. No.	Names of the members of family	Date of Birth	Relationship with the Employee	Remarks
(1)	(2)	(3)	(4)	(5)
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				

I hereby undertake to keep the above particulars up-to-date by notifying to the Audit Officer/Head of Office any addition or alteration.

Place.....  
Dated the .....

Signature of Employee

---

\* Family for this purpose means

- (a) Wife, in the case of a male employee;
- (b) husband, in the case of a female employee;
- (c) sons below twenty five years of age and unmarried daughters below twenty five years of age, including such son or daughter adopted legally before retirement.

NOTE : Wife and Husband shall include respectively judicially separated wife and husband.



**BUREAU OF INDIAN STANDARDS**

Specimen signatures of

Shri \_\_\_\_\_ Designation \_\_\_\_\_

1. \_\_\_\_\_

2. \_\_\_\_\_

ATTESTED

Signature \_\_\_\_\_

Office Seal  
(with name &  
designation)

---

**BUREAU OF INDIAN STANDARDS**

Specimen signatures of

Shri \_\_\_\_\_ Designation \_\_\_\_\_

1. \_\_\_\_\_

2. \_\_\_\_\_

ATTESTED

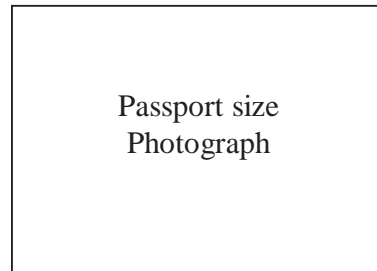
Signature \_\_\_\_\_

Office Seal  
(with name &  
designation)

**BUREAU OF INDIAN STANDARDS**

Joint photograph (passport size) of Shri/Smt. \_\_\_\_\_

Designation \_\_\_\_\_ with his/her wife/husband Shri/Smt. \_\_\_\_\_



ATTESTED

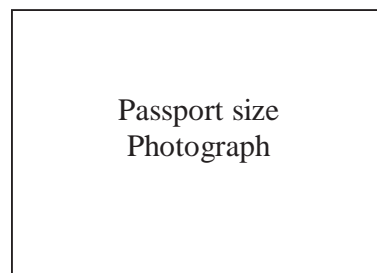
Signature \_\_\_\_\_  
Office Seal  
(With name & designation)

Note: Attestation to appear partly on photograph also.

**BUREAU OF INDIAN STANDARDS**

Joint photograph (passport size) of Shri/Smt. \_\_\_\_\_

Designation \_\_\_\_\_ with his/her wife/husband Smt. \_\_\_\_\_



ATTESTED

Signature \_\_\_\_\_  
Office Seal  
(With name & designation)

Note: Attestation to appear partly on photograph also.

**BUREAU OF INDIAN STANDARDS**

Particulars of height and personal identification marks of Shri/Smt. \_\_\_\_\_

Designation \_\_\_\_\_

- 1. Height :
- 2. Personal Identification Marks : 1)  
2)

ATTESTED

Signature \_\_\_\_\_

Office seal  
(with name & designation)

**BUREAU OF INDIAN STANDARDS**

Particulars of height and personal identification marks of Shri/Smt. \_\_\_\_\_

Designation \_\_\_\_\_

- 1. Height :
- 2. Personal Identification Marks : 1)  
2)

ATTESTED

Signature \_\_\_\_\_

Office seal  
(with name & designation)

**FORM OF APPLICATION FOR COMMUTATION OF  
PENSION WITHOUT MEDICAL EXAMINATION**

The Director General,  
Bureau of Indian Standards,  
Manak Bhavan,  
New Delhi

Subject: Commutation of Pension without Medical Examination

Sir,

I furnish below the relevant particulars and request that I may be permitted to commute a part of my pension as indicated below.

1. Name in Block Letters :
2. Date of Birth :
3. Date of superannuation on attaining the age of 60 years :
4. Post held at the time of Superannuation :
5. Amount of Provisional/Final pension sanctioned :
6. Class of pension : Superannuation/Retirement/Invalid
7. Amount (in whole Rupees) or percentage of pension proposed to be commuted (Maximum admissible 40% of pension).
8. Particulars of any application for commutation of pension made previously and whether appeared before any Medical Authority or not :
9. Mode of Payment :

Signature \_\_\_\_\_

Full Postal Address \_\_\_\_\_

Date: \_\_\_\_\_

**BUREAU OF INDIAN STANDARDS**

**APPLICATION OF FINAL SETTLEMENT OF GPF OF RETIRING/DECEASED EMPLOYEES**

The Director (Accounts),  
Bureau of Indian Standards,  
New Delhi

Dear Sir,

I will be retiring from the service of BIS on -----

I request you to settle my GPF and transfer the amount to my Bank Account, as per my details given below:

Sl. No.	Particulars	Details
1.	Name of Beneficiary	
2.	Name of the Bank	
3.	Bank's Branch Address	
4.	Bank Account No.	
5.	11 Digit IFSC Code of Bank's Branch	

Dated : \_\_\_\_\_

Signature \_\_\_\_\_

Name \_\_\_\_\_

Department/RO/BO \_\_\_\_\_

Employee No. \_\_\_\_\_

PAN No. \_\_\_\_\_

Phone/Mobile No. -----

E-Mail -----

**UNDERTAKING**

I .....hereby undertake that if excess payment is received by me on account of my retirement benefits such as GPF, Gratuity, Commuted value of pension and leave encashment, I shall refund such excess payment immediately.

Signature with date -----

Name & Designation -----

Department -----

Employee No. -----

Address -----

-----

Contact No. -----

E-Mail -----

Date:

Place:

CHECK- LIST FOR PAYMENT OF RETIREMENT BENEFITS, NAMELY,  
PENSION, GRATUITY, COMMUTATION AND CPF/GPF

1. Form of particulars ( duly completed)
2. Application for commutation of pension without medical examination (duly completed).
3. Application for settlement of CPF/GPF A/c.
4. Undertaking (Form 7)
5. Memo of retirement containing endorsement of “Vigilance Clearance” and “No dues Certificate”.
6. Service Book and Leave Account of the employee duly completed. Leave Account should also contain a list of EOL, other than on medical grounds, availed.

-----

**BUREAU OF INDIAN STANDARDS**  
**FORM OF APPLICATION FOR THE GRANT OF FAMILY PENSION ON THE  
DEATH OF A BIS EMPLOYEE/PENSIONER**

1. Name of the applicant
  - i) Widow/Widower,
  - ii) Guardian if the deceased person is survived by child or children
  
2. Name and age of surviving Widow/widower and children of the deceased BIS Employee/pensioner

Sl. No.	Name of the member of the family	Relationship with the deceased person	Date of Birth by Christian era
1.			
2.			
3.			
4.			

- 2.1 Name & designation of deceased Employee/Pensioner
  
3. Date of death of the BIS Employee/Pensioner
  
4. If the applicant is guardian, his date of birth & relationship with the deceased Employee/Pensioner
  
5. If the applicant is a widow/widower the amount of service pension which she/he may be in receipt on the date of death of the husband/wife
  
6. Full address of the applicant
  
7. Indicate BIS Office from where monthly family Pension to be drawn, i.e. HQ/RQ/BO

Cont....2



8. Mode of drawl of pension, whether monthly Bank or by cheque or by Money Order. In case of Bank provide following intimation:

Name of Bank :  
Bank Account No. :  
Bank Branch address :  
11 Digit IFSC Code of Bank's Branch :

Note: Bank certificate to be enclosed is this regard.  
As the Monthly Pension at HQ/RQ/BO is disbursed through Syndicate Bank.

**9. Enclosures:**

- i) Two specimen signatures of the applicant, duly attested (to be furnished in two separate sheets)
- ii) Two copies of passport size photograph of the applicant, duly attested
- iii) Two slips each bearing left hand thumb finger impression\* of the applicant, duly attested
- iv) Descriptive Roll of the applicant, duly attested, indicating (a) height and (b) personal marks, if any on the hand, face etc.  
(to be furnished in duplicate)
- v) Certificate (s) of age (in original with two attested copies ) showing the dates of birth of the children. The certificate should be from the Municipal Authorities or from the Local Panchayat or from the head of recognised school if the child is studying in such school. (This information should be furnished in respect of such child or children the particular of whose date of birth are not available with the Head of office)

Cont....3

10. Signature or left hand thumb impression\* of the applicant

11. Attested by:

Name

Full address

Signature

i) \_\_\_\_\_

ii) \_\_\_\_\_

12. Witness:

i) \_\_\_\_\_

ii) \_\_\_\_\_

\* To be furnished in case the applicant is not literate enough to sign his name.

**NOTE: - Attestation should be done by two Gazetted Government servants or two or more persons of respectability in the town, Village or Pargana in which the applicant resides.**

**BUREAU OF INDIAN STANDARDS**

Photograph (passport size) of Smt/Shri \_\_\_\_\_ widow/widower  
of \_\_\_\_\_

Signature \_\_\_\_\_

**ATTESTED**

PASSPORT SIZE  
PHOTOGRAPH

Office Seal  
(With name & Designation)

**Note:** Attestation to appear partly on photograph

**BUREAU OF INDIAN STANDARDS**

Photograph (passport size) of Smt/Shri \_\_\_\_\_ widow/widower  
of \_\_\_\_\_

Signature \_\_\_\_\_

**ATTESTED**

PASSPORT SIZE  
PHOTOGRAPH

Office Seal  
(With name & Designation)

**Note:** Attestation to appear partly on photograph

**BUREAU OF INDIAN STANDARDS**

Specimen Signatures of Smt/Shri/Miss \_\_\_\_\_ widow/widower/daughter of

---

1. \_\_\_\_\_

2. \_\_\_\_\_

**ATTESTED**

Signature

\_\_\_\_\_

Office Seal  
(with name &  
Designation)

\_\_\_\_\_

**BUREAU OF INDIAN STANDARDS**

Specimen Signatures of Smt/Shri/Miss \_\_\_\_\_ widow/widower/daughter of

---

1. \_\_\_\_\_

2. \_\_\_\_\_

**ATTESTED**

Signature

\_\_\_\_\_

Office Seal  
(with name &  
Designation)

\_\_\_\_\_

**BUREAU OF INDIAN STANDARD**

Descriptive Roll of Smt/Shri \_\_\_\_\_

Widow/widower of \_\_\_\_\_

- 1. Height : \_\_\_\_\_
- 2. Personal Identification Mark's : a) \_\_\_\_\_  
: b) \_\_\_\_\_

**ATTESTED**

Signature \_\_\_\_\_

Office Seal  
(with name &  
Designation) \_\_\_\_\_

**BUREAU OF INDIAN STANDARDS**

Descriptive Roll of Smt/Shri \_\_\_\_\_

Widow/widower of \_\_\_\_\_

- 1. Height : \_\_\_\_\_
- 2. Personal Identification Mark's : a) \_\_\_\_\_  
: b) \_\_\_\_\_

**ATTESTED**

Signature \_\_\_\_\_

Office Seal  
(with name & Designation) \_\_\_\_\_

**UNDERTAKING**

I \_\_\_\_\_ Wife/Husband of Late Shri \_\_\_\_\_  
hereby undertake that if any excess payment is received by me on account of Death-cum-Retirement  
Benefit such as Death Gratuity, GPF, and Leave Encashment, I shall refund such excess payment  
immediately.

(Signature and Date)

Name of Family pensioner \_\_\_\_\_

Name of Deceased(Employee) \_\_\_\_\_

(Employee No. \_\_\_\_\_

Address \_\_\_\_\_

\_\_\_\_\_

Section Officer(Pension)  
Bureau of Indian Standards  
9, Bahadur Shah Zafar Marg  
New Delhi - 110 002

## FINANCE DEPARTMENT

(Pension Section)

Placed below is an assessment of Retirement Gratuity, Commuted Value of pension and monthly pension in respect of Shri/ Smt. **xxxx** **xxxx** who will be retiring/has retired from BIS service on **xx/xx/xxxx**

2 There is no vigilance case pending against Shri/Smt. **xxxx**

3 **DF** may kindly sanction payment of Monthly Pension, Retirement Gratuity and Commuted value of Pension as worked out in Form-7 (placed below)

	Non Taxable	Taxable		
i) Retirement Gratuity	1000000	1000000	Rs	<b>2000000.00</b>
ii) Commuted Value of Pension			Rs	<b>3925254.00</b>
<b>Monthly Pension Payable</b>				
a) Original Pension			Rs	99800.00
b) Monthly Residual Pension (after Commutation of 40% of Original Pension Rs.		99800	less	39920
				59880.00
c) Dearness Relief @ %	5	99800	Rs	4990.00
4 Recovery				0.00
			<b>Toal Recovery</b>	<b>0.00</b>
			<b>Gratuity Payable</b>	<b>2000000.00</b>
5 Family Pension admissible as per Rules as shown in Form-7 (Placed below)				
a) At Higher Rate in case of Death of Pensioner (w.e.f. 06.07.2017 to 05.07.2024 )			Rs	99800.00
b) At Normal Rate in case of Death of Pensioner (from 06.07.2024 onwards)			Rs	59880.00

**DF** may Kindly accord approval for payments of Retirement Gratuity, Commuted Value of Pension and Monthly Pension to Shri **xxxx** **xxxx** as mentioned at para 3 above and approved for family pension as mentioned at para 5 above.

**Section Officer**

**Dealing Asstt.**

**AD(A&F)**

**DF**

Name							xxxx	
Father's/Husband's Name							xxxx	
Scale of the post last held							xxxx	
Scale of the post last held				Matrix Level		9	37400-67000 GP 8900	
Date of Birth (dd/mm/yyyy)							xx/xx/xxxx	
Date of entry into Government Service(dd/mm/yyyy)							xx/xx/xxxx	
Date of ending service (dd/mm/yyyy)							xx/xx/xxxx	
					Basic	199600		
					GP	0		
					Age Factor		61	
7						LOS		34
	Pay From	Pay Upto	Pay	GP	Month	Days		
i)	01/05/2017	30/06/2017	186900		2	0	373800	
ii)	01/07/2017	31/01/2018	192500		8		1540000	
iii)	01/02/2018	28/02/2018	199600		1		199600	
iv)	01/07/2017	05/07/2017	0		0	0	0	
	Total	2113400	211340	105670		DA in %	5	
<b>Details of deduction / adjustment on account of payment :</b>								
a)	Amount	CTS					0	
b)	Amount	BIS Store					0	
c)	Amount	TA Recovery					0	
d)	Amount	HBA INTEREST					0	
e)	Amount						0	
<b>Details of Family/Nominee :-</b>			Name	Date of Birth	Relation			
i)								
ii)								
iii)								
iv)								
v)								
<b>BANK DETAILS</b>								
		Bank Account No.						
		Name of Bank						
		Branch and Code No.		IFSC				
		Address						
		Address						
		Address						
		Address						
		Residence Address						
							SUPERANNUATION	



**BUREAU OF INDIAN STANDARDS**  
**PENSION CALCULATION SHEET**

1	Name							XXXX	
2	Designation							XXXX	
3	Scale of the post last held			Pay Matrix Level -		9	37400-67000 GP 8900		
4	Date of Birth (dd/mm/yyyy)							xx/xx/xxxx	
5	Date of entry into Government Service(dd/mm/yyyy)							xx/xx/xxxx	
6	Date of ending service (dd/mm/yyyy)							xx/xx/xxxx	
7	Age at the time of retirement					60			
	Total length of service (yy,mm,dd)					34			
8	(i)	Total length of non-qualifying service (yy,mm,dd)							
	(ii)	Total length of addl qualifying service (yy,mm,dd)							
9	(i)	Total length of Qualifying Service (yy,mm,dd)					34		
	(ii)	Qualifying Service in half years					66		
10	Emoluments drawn during 10 month period and those								
11	recokoned for calculation of Average Emoluments								
		Pay From	Pay Upto	Pay	GP	Month	Days		
	i)	01/05/2017	30/06/2017	186900	0	2	0	0	
	ii)	01/07/2017	31/01/2018	192500	0	8	0	1540000	
	iii)	01/02/2018	28/02/2018	199600	0	1	0	199600	
	iv)	01/07/2017	05/07/2017	0	0	0	0	0	
		50% of Average pay	86980			Total		1739600	
12	Emoluments for Pension			Last BP	199600	0	199600		
13	Emoluments for family Pension			199600			Pension	99800	
14	Emoluments for Retirement Gratuity				DA in %	5	9980	209580	
	a)	Amount of Service Gratuity							
	b)	Amount of Retirement Gratuity						Non Taxable	1000000
								Taxable Gratuity	1000000
		(Subject to max. of Rs.						<b>Total Gratuity</b>	<b>2000000</b>
15	Details of deduction / adjustment on account of payment :								
	a)	Amount	CTS				0		
	b)	Amount	BIS Store				0		
	c)	Amount	TA Recovery				0		
	d)	Amount	HBA INTEREST				0		
	e)	Amount	0				0		
		Total Recovery					0		
		Net gratuity payable		(	2000000	-	0)	2000000	

16	<b>Details of Pension :-</b>						
a)	Amount of Monthly Pension before commutation						<b>99800</b>
b)	Class of Pension					SUPERANNUATION	
c)	Date of commencement of Pension (dd/mm/yyyy)						xx/xx/xxxx
d)	Percentage/amount of Pension commuted			40% of	99800		39920
e)	Commuted Value			Age	61	factor	8.194
f)	<b>Comm. value payable (Amount x Comm factor Rate(Next Birthday) x 12</b>						<b>3925254</b>
g)	Date from which commutation become absolute						
h)	<b>Reduced monthly Pensio after commutation ( 99800 - 39920 )</b>						<b>59880</b>
i)	Dearness Relief		DA in %		5 % of	99800	4990
	<b>Total</b>					Pension Payable	<b>64870</b>
Restoration of commuted portion of Pension							
17	<b>Details of Family/Nominee :-</b>		Name	Children	Relation	Ph.Handicapped	
i)	0			00-01-1900	0		
ii)	0			0	0		
iii)	0			0	0		
iv)	0			0	0		
v)	0			0	0		
18	<b>Amount of Family Pension</b>						
a)	<b>At Normal</b>			Basic			
	<b>Emolument</b>			199600	0	199600	
i)	<b>Actual</b>					99800	
ii)	<b>Minimum/Maximum Admissible</b>			30%	<b>of (Basic Pay)</b>		59880
b)	<b>At Higher Rates</b>						
i)	Twice of Family Pension ( at normal rates)					119760	
ii)	Half of the pay last drawn					99800	
iii)	<b>Pension to be drawn by the pension</b>					<b>99800</b>	
iv)	Amount whichever is less amont (i),(ii),(iii)					99800	
c)	Family Pension if death takes place before 01.03.2025					99800	
d)	Family pension if death takes place after 01.03.2025					59880	
19	<b>BANK DETAILS</b>						
	Bank Account No.					0	
	Name of Bank					0	
	Branch and Code No.		IFSC			0	
	Address					0	
	Address					0	
	Address					0	
	Address					0	
20	<b>REMARKS :-</b>						
Dealing Asstt.		Secion Officer (Pension)		AD(A&F)		DF	

BUREAU OF INDIAN STANDARDS						
Form 7						
FORM FOR ASSESSING PENSION AND GRATUITY						
(See Rules 58, 60, 61 (1) and (3) and 65(1)) (As per 7th Central Pay Commission)						
1	<b>Name</b>					<b>xxxx</b>
2	<b>Father's/Husband's Name</b>					xxxx
3	<b>Date of birth (by Christian era)</b>					xx/xx/xxxx
4	<b>Permanent residential address</b>					0
5	<b>Present or last appointment including name of establishment</b>					
	(i)	Substantive				
	(ii)	Officiating, if any				xxxx
6	<b>Date of beginning of service</b>					xx/xx/xxxx
7	<b>Date of ending of service</b>					xx/xx/xxxx
8	<b>Periods of non qualifying service</b>					
	(i)	Interruption in service Contained under Rule 28				
	(ii)	Extraordinary leave not Qualifying for pension				
	(iii)	Period of suspension not treated as qualifying				
	(iv)	Any other service not treated as qualifying				
	<b>Total</b>					nil
9	<b>Past Service</b>					
10	<b>Weightage in service in case of Voluntary retirement</b>					
11	Total length of qualifying service (for the purpose of adding towards broken periods, a month is reckoned as thirty days)					34
12	(i)	Total period of military service for which pension or gratuity was sanctioned				nil
	(ii)	Amount and nature of any Pension/gratuity received for the military service				nil
13	<b>Amount and nature of any pension/gratuity received for previous civil service</b>					
14	<b>Class of pension applicable</b>					SUPERANNUATION
15	<b>Emolument reckoning for gratuity</b>	Last BP	199600	5 DA	9980	209580
16	<b>Last Pay Drawn</b>	Last BP	199600	0		199600
17	<b>Details of BIS dues recoverable out of gratuity :</b>					
	(i)	License fee for the allotment of BIS/Govt accommodation				nil
	(ii)	Other dues				0

18	<b>Whether nomination made for</b>							
	(i)	Retirement gratuity			yes			
	(ii)	Family Pension			yes			
19	<b>Whether Family Pension, 1964 applies to the employee, and if so-</b>							
	(i)	emoluments recokonging for the family pension			199600			
	(ii)	the amount of the family pension becoming payable to the family of the employee, if death takes place after retirement						
		Family Pension if death takes place before 05.07.2024			<b>99800</b>			
		Family pension if death takes place after 05.07.2024			<b>59880</b>			
	(iii)	Complete and up-to date details of the family as given in Form 3						
	Sl. No.	Name of the members of the family	Date of Birth	Relationship with the employee				
	1	0	00-01-1900	00-01-1900				
	2	0	00-01-1900	00-01-1900				
	3	0	00-01-1900	00-01-1900				
	4	0	00-01-1900	00-01-1900				
	5	0	00-01-1900	00-01-1900	Enclosed			
20	<b>Height Details</b>				Enclosed			
21	<b>Identification marks</b>							
22	<b>Place of payment of pension, Bank, Branch</b>				0			
	<b>Account No.</b>				0			
	<b>IFSC CODE</b>				0			
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:25%; text-align: center;"><b>Dealing Asstt.</b></td> <td style="width:25%; text-align: center;"><b>Secion Officer (Pension)</b></td> <td style="width:25%; text-align: center;"><b>AD(A&amp;F)</b></td> <td style="width:25%; text-align: center;"><b>DF</b></td> </tr> </table>					<b>Dealing Asstt.</b>	<b>Secion Officer (Pension)</b>	<b>AD(A&amp;F)</b>	<b>DF</b>
<b>Dealing Asstt.</b>	<b>Secion Officer (Pension)</b>	<b>AD(A&amp;F)</b>	<b>DF</b>					

<b>BUREAU OF INDIAN STANDARDS</b>						
<b>Form No. 7</b>						
<b>PART II</b>						
<b>SECTION I</b>						
<b>ACCOUNT ENFACEMENT :</b>						
1	Total period of qualifying service which has been accepted for the grant of superannuation or compulsory retirement pension and gratuity, with reasons for disallowance, if any, (other than disallowance indicated in Part I of the Form)				<b>#VALUE!</b>	
2	Amount of superannuation of retiring or invalid or compensation or compulsory retirement pension or gratuity that has been admitted					
3	The date from which superannuation or retiring or invalid or compensation or compulsory retirement pension or gratuity is admissible				<b>xx/xx/xxxx</b>	
4	The amount of the Family Pension, 1964, becoming payable to the entitled members of the family in the event of death of the employee after retirement				<b>99800</b>	
<b>SECTION II</b>						
1	<b>Amount of the Pension authorized</b>				99800	
2	<b>Amount of gratuity authorized</b>				<b>2000000</b>	
3	<b>Date of commencement of pension</b>				xx/xx/xxxx	
4	Amount of family pension in the event of death after retirement					
	(i)	Family Pension if death takes place before 01.03.2025			99800	
		Family pension if death takes place after 01.03.2025			59880	
5	<b>The amount of dearness relief admissible on pension</b>			DA	5	<b>4990</b>
6	The BIS dues recoverable out of gratuity payable				0	
7	The amount of cash deposit or the amount of gratuity held over the adjustment of un-assessed BIS dues					
8	Details of commutation of pension					
	(i)	<b>Percentage amount of monthly Pension commuted</b>			<b>40%</b>	
	(ii)	<b>Amount of commuted value of Pension authorized</b>			<b>3925254</b>	
<b>Dealing Asstt.</b>		<b>Secion Officer (Pension)</b>		<b>AD(A&amp;F)</b>		<b>DF</b>

(PPO to BIS Pensioner)

Our Ref: Fin/10: (PPO No. ....)

Dated: 03.04.2018

XXXXXXXX

Address : XXXXXXXXXXXX

XXXXXXXXXXXX

Sub:- Pension Payment Order No. (PPO No.) .....in respect of Shri/Smt.  
.....

As per Memorandum No. ESTT/HRD ..... of Establishment/ Human Resource Department dated..... you have been superannuated/vol. retired from BIS services with effect from ..... You had applied for payment of Pensionary and Retirements benefits vide your application dated .....

2. This is to inform you that the Competent Authority has sanctioned the payment of the following amounts towards your Retirement Gratuity, Commuted Value of Pension and Provident Fund which have been directly credited to your **Bank Account in** .....  
(Account No. ....), (IFSC Code ..).

Particulars	Amount (Rs.)	Date of Payment
Retirement Gratuity .....		
Less Tax at Source .....		
Commuted Value of Pension		
General Provident Fund		

Kindly acknowledge receipt of the same in the format enclosed (**Annexure-I**)

3. The Competent Authority has also sanctioned the following amounts as pension on your superannuation/ voluntary retirement:

Particulars	Amount (Rs.)
Basic Pension	
Less: Commuted Portion (for which the Commuted Value of Pension has been paid in lumpsum as above)	
Residual Monthly Pension	

FAMILY PENSION	
At enhanced rates for the period ..... to .....(7/10) years	
At normal rates thereafter	

*\*The Dearness relief as admissible from time to time will be paid on Basic Pension/ Family Pension.*

4. Further the quantum of additional pension admissible to the pensioner/family pensioner on attaining age of 80 years and above will be as under as per Rule 49:

On attaining age of	*Additional quantum of pension
80 years	20% of basic pension
85 years	30% of basic pension
90 years	40% of basic pension
95 years	50% of basic pension
100 years	100% of basic pension

*\*The additional quantum of pension will be automatically enhanced on attaining the prescribed age and the pensioner/family pensioner will not have apply separately for the same.*

5. The calculation sheet of the above payments approved by the Competent Authority is enclosed **(Annexure-I)** for your information and record.

6. Monthly Residual Pension alongwith applicable Dearness Relief shall be paid in your bank account on the last day of the month. The pension slip may be downloaded from [www.bis.org.in](http://www.bis.org.in). **The steps as under :-**

- i. Log on to [www.bis.org.in](http://www.bis.org.in)
- ii. Click on the link "Employee" then Click on "Pensioner"
- iii. After that Click on "Salary Software Management" then a new page will open with User name and Password.
- iv. Please enter your pension no. and Password (which is your PPO No.) in the **"Password"** field.
- v. Click **"Login"**.
- vi. The password can be changed by clicking the link **"Change Password"**. After entering the new password, click the **"Update"** button to save the new password.
- vii. Click on the icon next to **"Pension"** on the menu bar at the left

- viii. Click on "**Pension Slip**" on the expanded menu
  - ix. Enter space to select the "**Financial Period** " e.g., 2017-2018
  - x. Select "**Month**" from the dropdown list
  - xi. Click "**Generate**" to view the pay slip (pop up should be enabled in the browser)
7. The grant of pension is, however, subject to future good conduct as laid down in Rule 8 of Central Civil Service (Pension) Rules, 1972 which states that *"Future good conduct shall be an implied condition for every grant of pension and its continuance under these Rules. The pension sanctioning authority may, by order in writing, withhold or withdraw a pension or a part thereof, whether permanently or for a specific period, if the pensioner is convicted of a serious crime or is found guilty of grave misconduct."*
8. You are requested to submit to Pension Section of Finance Department *"Life Certificate/Non-employment/Re-employment Certificate"* in the prescribed format (**Annexure-I**) every year by 30<sup>th</sup> of November, failing which Residual Monthly Pension will be stopped. You are also requested to submit *"Nomination Form for payment of Pension Arrear"* in the prescribed form (**Annexure-II**) towards payment of pension arrears, if any, in future.
9. You are requested to quote your abovementioned Pension Payment Order Number (**P.P.O No. ....**) while making any correspondence with BIS in this regard.

Thanking You.

Yours Faithfully,

(GURPREET SINGH)  
Director (Finance)

Enclosed : As above



(FPPO In Case of Death of BIS Employee)

Our Ref: Fin/10: (FPPO No .....)

Dated: .....

XXXXXX

Address : XXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXX

Sub.: Family Pension Payment Order No. (FPPO No.) .....in respect of Shri/Smt .....

Smt./Sh. .... wife/husband of Smt./Sh. .... expired on dated ..... may please refer to his/her request dated ..... for grant of family pension.

2. The Competent Authority has sanctioned the following amounts as family pension in your case.

Family Pension*	Amount (Rs.)
At enhanced rates for the period ..... to .....(7/10)years	
At Normal Rates thereafter	
Death Cum Retirement Gratuity .....	
Less Tax at Source .....	

*\*The Dearness Relief, as admissible from time to time ,will be paid on the Family Pension.*

3. Quantum of additional pension admissible to on attaining age on 80 years and above will be as under as per Rule 49.

On attaining age of	*Additional quantum of pension
80 years	20% of basic pension
85 years	30% of basic pension
90 years	40% of basic pension
95 years	50% of basic pension
100 years	100% of basic pension

*\*The additional quantum of pension will be automatically enhanced on attaining the prescribed age and the pensioner/family pensioner will not have apply separately for the same.*

4. The calculation sheet of the above payments approved by the Competent Authority is enclosed **(Annexure-I)** for your information and record.
5. Monthly Pension along with applicable Dearness Relief shall be paid in your bank account on the last day of the month. The pension slip may be downloaded from [www.bis.org.in](http://www.bis.org.in). The steps as under :-
- i. Log on to [www.bis.org.in](http://www.bis.org.in)
  - ii. Click on the link "Employee" then Click on "Pensioner"
  - iii. After that Click on "Salary Software Management" then a new page will open with User name and Password.
  - iv. Please enter your pension no. and Password (which is your PPO No.) in the "**Password**" field.
  - v. Click "**Login**".
  - vi. The password can be changed by clicking the link "**Change Password**". After entering the new password, click the "**Update**" button to save the new password.
  - vii. Click on the icon next to "**Pension**" on the menu bar at the left
  - viii. Click on "**Pension Slip**" on the expanded menu
  - ix. Enter space to select the "**Financial Period** " e.g., 2017-2018
  - x. Select "**Month**" from the dropdown list
  - xi. Click "**Generate**" to view the pay slip (pop up should be enabled in the browser)
6. You are requested to submit to Pension Section of Finance Department "*Life Certificate/Non-employment/Re-employment Certificate*" in the prescribed format **(Annexure-III)** every year by 15<sup>th</sup> of November, failing which Monthly Family Pension will be stopped. You are also requested to submit "*Nomination Form for payment of Pension Arrear*" in the prescribed form **(Annexure-IV)** towards payment of pension arrears, if any, in future.
7. You are requested to quote your above mentioned Family Pension Payment Order Number (FPPO No. ....) while making any correspondence with BIS in this regard.

Thanking You.

Yours Faithfully,

**(GURPREET SINGH)**  
Director (Finance)

Enclosed : As above

(FPPO In Case of Death of a Pensioner)

Our Ref: Fin/10: (FPPO No .....)

Dated: .....

SMT. SURSUTA  
JAGMALAN, CHHAPRAULI DEHAT  
BAGHPAT,  
UTTAR PRADESH - 250617

Sub.: Family Pension Payment Order No. (FPPO No.) .....in respect  
of Shri/Smt .....

Smt./Sh. .... wife/husband of Smt./Sh. .... expired on dated  
..... may please refer to his/her request dated ..... for grant of family  
pension.

2. The Competent Authority has sanctioned the following amounts as family pension in your  
case.

Family Pension*	Amount (Rs.)
At enhanced rates for the period ..... to .....(7/10)years	
At Normal Rates thereafter	

*\*The Dearness Relief, as admissible from time to time ,will be paid on the Family Pension.*

3. Quantum of additional pension admissible to on attaining age on 80 years and above will be as  
under as per Rule 49.

On attaining age of	*Additional quantum of pension
80 years	20% of basic pension
85 years	30% of basic pension
90 years	40% of basic pension
95 years	50% of basic pension
100 years	100% of basic pension

*\*The additional quantum of pension will be automatically enhanced on attaining the prescribed age  
and the pensioner/family pensioner will not have apply separately for the same.*

4. The calculation sheet of the above payments approved by the Competent Authority is enclosed **(Annexure-I)** for your information and record.
5. Monthly Pension along with applicable Dearness Relief shall be paid in your bank account on the last day of the month. The pension slip may be downloaded from [www.bis.org.in](http://www.bis.org.in). The steps as under :-
  - i. Log on to [www.bis.org.in](http://www.bis.org.in)
  - ii. Click on the link "Employee" then Click on "Pensioner"
  - iii. After that Click on "Salary Software Management" then a new page will open with User name and Password.
  - iv. Please enter your pension no. and Password (which is your PPO No.) in the "**Password**" field.
  - v. Click "**Login**".
  - vi. The password can be changed by clicking the link "**Change Password**". After entering the new password, click the "**Update**" button to save the new password.
  - vii. Click on the icon next to "**Pension**" on the menu bar at the left
  - viii. Click on "**Pension Slip**" on the expanded menu
  - ix. Enter space to select the "**Financial Period**" e.g., 2017-2018
  - x. Select "**Month**" from the dropdown list
  - xi. Click "**Generate**" to view the pay slip (pop up should be enabled in the browser)
6. You are requested to submit to Pension Section of Finance Department "*Life Certificate/Non-employment/Re-employment Certificate*" in the prescribed format **(Annexure-III)** every year by 15<sup>th</sup> of November, failing which Monthly Family Pension will be stopped. You are also requested to submit "*Nomination Form for payment of Pension Arrear*" in the prescribed form **(Annexure-IV)** towards payment of pension arrears, if any, in future.
7. You are requested to quote your above mentioned Family Pension Payment Order Number (FPPO No. ....) while making any correspondence with BIS in this regard.

Thanking You.

Yours Faithfully,

**(GURPREET SINGH)**  
Director (Finance)

Enclosed : As above



# भारतीय मानक ब्यूरो

(उपभोक्ता मामले, खाद्य एवं सार्वजनिक वितरण मंत्रालय, भारत सरकार)

**BUREAU OF INDIAN STANDARDS**

(Ministry of Consumer Affairs, Food & Public Distribution, Govt. of India)

मानक भवन, 9 बहादुरशाह ज़फर मार्ग, नई दिल्ली-110002

Manak Bhavan, 9 Bahadur Shah Zafar Marg, New Delhi-110002

दूरभाष Phones : 2323 0131 / 2323 3375 / 2323 9402

वेबसाईट Website : [www.bis.org.in](http://www.bis.org.in), [www.bis.gov.in](http://www.bis.gov.in)

Fin/10:LIFE CERTIFICATE | 2017

17.10.2017

To,

ALL BIS PENSIONERS/FAMILY PENSIONERS

**Sub: Submission of life certificate, certificate of non-employment & remarriage**

1. Forwarded herewith attached formats of the following certificates, which may be duly filled and sent back to this office to enable us payment of your pension for the months from 1 November 2017 to 31 October 2018 through your bank account without any interruption. It may please be ensured that these certificates shall reach this office on or before 15 Nov 2017 positively.
  - a) Life Certificate (Annex-A)
  - b) Non Employment/Re-employment Certificate (Annex-B)
  - c) Certificate of remarriage/Marriage (For family pensioner Only) (Annex-C)
2. The pensioner/family pensioner, who would like to avail the Income Tax rebate on their pension income may also submit the details of their savings in Form-48A which could be downloaded from BIS website along with supporting documents for such savings.
3. All the pensioners/family pensioners are also requested to advise their legal heirs/family members/care takers to intimate this office & also the pension disbursing bank immediately in the unfortunate event of death/demise of the pensioner/family pensioner to avoid complication in recovery of excess payment of pension.
4. For any clarification you may contact as under:

Phone : 011-23604349

E-mail: [pensioners@bis.org.in](mailto:pensioners@bis.org.in), [fin@bis.org.in](mailto:fin@bis.org.in),

Mobile: GURPREET SINGH, Director (Finance) Mobile: 09810651692

Gian Chand, SO (Pension) PH : 011-23236902 (Direct)

(GURPREET SINGH)  
Director (Finance)



भारतीय मानक ब्यूरो  
BUREAU OF INDIAN STANDARDS

जीवन प्रमाण-पत्र / LIFE CERTIFICATE

(पेंशनभोगी द्वारा प्रस्तुत किये जाने वाले प्रमाण-पत्र साल में एक बार नवम्बर माह में)  
(CERTIFICATE TO BE SUBMITTED BY PENSIONER ONCE A YEAR IN NOVEMBER)

प्रमाणित किया जाता है कि मैंने पेंशनभोगी/श्री/श्रीमति

Certified that I have seen the Pensioner/Sh./Smt. \_\_\_\_\_

(पेंशनभोगी का नाम) को जो पेंशन भुगतान संख्या

(Name of the Pensioner) holder of the Pension Payment No. \_\_\_\_\_

का धारक है, आज देखा है और वह जीवित है।

and that he is alive on this date. \_\_\_\_\_

हस्ताक्षर/Signature \_\_\_\_\_

नाम एवं पद प्राधिकृत पदाधिकारी का पदनाम

Name & Designation of authorised officer \_\_\_\_\_

(राजपत्रित अधिकारी केन्द्रीय सरकार/राज्य सरकार एवं बी.आई.एस. अधिकारी/  
भारतीय रिजर्व बैंक/सार्वजनिक क्षेत्र के बैंक के अधिकारी)

(Gazetted Officer of Central Govt./State Govt./BIS Officer/Officers of  
Reserve Bank of India/Public Sector Bank)

पता

Address \_\_\_\_\_

सील/Seal

स्थान/PLACE \_\_\_\_\_

दिनांक/DATE \_\_\_\_\_

टिप्पणी : किसी प्रकार की कठिनाई की स्थिति में, पेंशनभोगी संबंधित शाखा के प्रमुख/मुख्यालय के मामलों में निदेशक (लेखा) से संपर्क कर सकते हैं।  
Note : In case of any difficulty, the pensioner may contact the head of the concerned Branch/DAC in case of Head Quarters.

**बेरोजगारी का पुनर्नियोजन का प्रमाण-पत्र फार्म**  
**FORM OF CERTIFICATE OF NON-EMPLOYMENT/RE-EMPLOYMENT**  
**To be given by Pensioner once a Year in November**

(अ/आ) मैं घोषणा करता हूँ कि मैं नवम्बर 20..... को समाप्त हुए वर्ष के दौरान केन्द्र अथवा राज्य सरकार अथवा संघ शासित क्षेत्र या किसी स्थानीय निधि के किसी सरकारी विभाग/कार्यालय, कम्पनी, निगम, स्वायत्तशासी निकाय अथवा सोसायटी में किसी भी रूप में कार्यरत नहीं हूँ।  
 I declare that I have not been serving in any capacity either in a Government department/office company, corporation autonomous body or society of Central or state Government or Union Territory of a Local Fund during the year ended November, 20.....

अथवा/OR

(ब/बी)\* मैं घोषणा करता हूँ कि मैं नवम्बर 20..... की वर्ष अथवा ..... महीनों के दौरान जो कि उपर्युक्त वर्ष में पड़ते हैं ..... कार्यालय में, जो ..... सरकार का एक भाग है/द्वारा वित्त पोषित है, नियोजित/पुनर्नियोजित रहा हूँ और मुझे इस अवधि में निम्नलिखित मासिक दरों पर परिलब्धियाँ प्राप्त हुई।  
 I declare that I have been employed/re-employed in the office of.....which is a part of financed by .....government and was in receipt of the following monthly rate of emoluments during the year ended November, 20.....or during the months of ..... falling within the said year.

(क/अ) वेतन/Pay \_\_\_\_\_

विशेष वेतन/Special pay \_\_\_\_\_

भत्ते/Allowances \_\_\_\_\_

(महंगाई भत्ते, अतिरिक्त महंगाई भत्ते सहित)

(Including D.A., A.D.A. etc.)

अथवा/OR

(ख/ब) मानदेय/Honorarium \_\_\_\_\_

यह भी कि मेरे पुनर्नियोजन के आदेशों में पुनर्नियोजित की अवधि के दौरान पेंशन को रोकने से सम्बंधित शर्त है/नहीं है।

Further, that the orders of my re-employment do not stipulate my pension being held in abeyance during the re-employment period

मैं घोषणा करता हूँ कि मैंने भारत में किसी तरह का वाणिज्यिक रोजगार स्वीकार नहीं किया है।

I declare that I have not accepted any commercial employment in India.

अथवा/OR

मैं घोषणा करता हूँ कि मैंने केन्द्रीय सरकार की पूर्व अनुमति लेकर भारत में वाणिज्यिक रोजगार स्वीकार किया है और इस सम्बंध में सरकार द्वारा लगायी गयी किसी भी शर्त का, यदि कोई हो, मैंने उल्लंघन नहीं किया है।

I declare that I have accepted commercial employment in India after obtaining previous sanction of the Central Government and none of the conditions, if any, attached there to by Government has been violated.

टिप्पणी : यह घोषणा सेवा-निवृत्ति की तारीख से दो वर्ष की अवधि के सम्बंध में की जानी होती है।

Note : This declaration is required to be given for a period of two years from the date of retirement.

(ग/सी)\* मैं घोषणा करता हूँ कि मैंने भारत के बाहर किसी भी सरकार/ऐसे अन्तर्राष्ट्रीय संगठन के अधीन, जिसकी कि भारत सरकार सदस्य नहीं है, कोई रोजगार नहीं किया है।

I declare that I have not accepted employment under a Government outside India/an International Organisation of which the Government of India is not a member.

अथवा/OR

मैं घोषणा करता हूँ कि मैंने भारत से बाहर किसी सरकार/ऐसे अन्तर्राष्ट्रीय संगठन के अधीन, जिसकी कि भारत सरकार सदस्य नहीं है, केन्द्रीय सरकार की पूर्व अनुमति लेकर रोजगार स्वीकार किया है और इस संबंध में सरकार द्वारा लगाई गयी किसी भी शर्त को तोड़ा नहीं गया है।

I declare that I have accepted employment under a Government outside India/an International Organisation of which Government of India is not a member after obtaining the previous sanction of the Central Government and none of the conditions attached thereto by the Government has been deviated from.

हस्ताक्षर/Signature \_\_\_\_\_

पेंशनभोगी का नाम

Name of the Pensioner \_\_\_\_\_

स्थान/PLACE: \_\_\_\_\_

पी.पी.सं./P.P. No. \_\_\_\_\_

पता/Address \_\_\_\_\_

दिनांक/DATE: \_\_\_\_\_

फोन नं०/Phone No. \_\_\_\_\_

\* उपर्युक्त (बी) और (सी) में उल्लिखित प्रमाण-पत्र केवल समूह "ए" के सेवानिवृत्त अधिकारियों द्वारा किये जाने हैं।

\* Certificates at (B) and (C) are to be furnished only by retired Group "A" Officers.

Note : The Pensioner shall, of his own intimate the fact of his taking up re-employment/employment to the Bureau of Indian Standards, immediately on his/her doing/having done so without waiting for the month of November when the submission of yearly certificate would normally become due.



भारतीय मानक ब्यूरो  
BUREAU OF INDIAN STANDARDS

अनुबंध "सी"  
ANNEXURE "C"

पुनर्विवाह/अविवाहित होने का प्रमाण-पत्र  
CERTIFICATE OF RE-MARRIAGE/MARRIAGE

मैं एतद्वारा घोषण करता/करती हूँ कि मैंने दोबारा शादी नहीं की है और इस प्रकार की कोई घटना होने पर पेंशन वितरण प्राधिकारी को रिपोर्ट करूंगा/करूंगी

I hereby declare that I have not got re-married and I undertake to report such any event promptly to the Pension Disbursing Authority

केवल विधवा/विधुर परिवार पेंशन प्राप्त करने वाले पर लागू होगा और केवल एक बार ही भरा जाएगा  
(Applicable only for widow recipient of family pension and to be furnished only once)

अथवा/OR

मैं एतद्वारा घोषण करता हूँ/करती हूँ कि मैं अविवाहित हूँ/पिछले छः महीनों के दौरान मैंने विवाह नहीं किया है।  
I hereby declare that I have not re-married/have not got married during the past six months.

प्रत्येक 6 महीने में एक बार मई और नवम्बर में विधवा और अविवाहित पुत्रियों द्वारा भरा जाएगा  
(To be submitted by widowers and unmarried daughters once every six months in may and November)

हस्ताक्षर / SIGNATURE \_\_\_\_\_

पेंशनभोगी का नाम \_\_\_\_\_  
Name of the Pensioner

स्थान / PLACE \_\_\_\_\_

दिनांक / Date \_\_\_\_\_

पें भुग. सं.  
P.P. O. No. \_\_\_\_\_

मैं अपनी सर्वोत्तम जानकारी और विश्वास से प्रमाणित करता हूँ कि उपर्युक्त घोषणा सही है।  
I certify to the bet of my knowledge and belief that the above declaration is correct.

जिम्मेदारी अधिकारी या  
किसी प्रतिष्ठित व्यक्ति के हस्ताक्षर  
Signature of a responsible officer  
or a well-known person \_\_\_\_\_

स्थान / PLACE \_\_\_\_\_

दिनांक / Date \_\_\_\_\_

नाम / Name \_\_\_\_\_

पदनाम / Designation \_\_\_\_\_

सील / Seal



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

***Subject: Particulars for the purpose of Income Tax Calculations for the year 2016-17***

This has reference to our circular No. BIS/FIN/HQ/Circular(05)/2016 dated 11 April 2016, through which all employees/pensioners/family pensioners of BIS were requested to furnish the particulars of their savings to finalize calculation of Income Tax to be deducted from the salary/pension for the financial year 2016-17, in the prescribed Proforma **F 1 – 48- for serving employees of BIS and F 1 – 48A- for pensioners/family pensioners of BIS** to Finance Department by 30 June 2016 positively.

All concerned employees/pensioners/family pensioners, who have not yet submitted aforesaid Form(s), are once again requested to furnish their saving particulars in the above forms to **Finance Department latest by 10 August 2016 positively**. In the absence of this information, the Finance Department will consider only those savings which are being deducted from the salary i.e. General Provident Fund Subscription and National Pension Scheme Contribution only.

Sd/-

**(Gurpreet Singh)**

**Director (Finance)**

**Our Ref: FIN/2:37/Income Tax/2016-17**

**Date : 18 July 2016**

**Circulated through Intranet to:**

- **· Heads of ROs/BOs/ CL/NITS**
- **· Heads of all Departments at HQ**
- **· All Official of BIS**
- **All pensioners/family pensioners of BIS**

**Copy for Information:**

- **· DG/ADG/CVO/ All DDGs**

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

<b>भारतीय मानक ब्यूरो</b> <b>BUREAU OF INDIAN STANDARDS</b>	<b>बचत के लिए विवरण</b> <b>DETAILS OF SAVINGS</b>	<b>FI</b>	<b>48A</b>
Ref: FIN/2:37 सन्दर्भ: एफ आई एन/ 2:37	Date दिनांक :		
Employee No. कर्मचारी संख्या:	Financial Year 20____ to 20____ वित्तीय वर्ष : 20..... से 20.....		
Name: Dr./Shri./Smt./Km. नाम: डा./ श्री / श्रीमती / कुमारी	Designation पदनाम:		
Date of Birth. जन्म तिथि :	Permanent A/c No. स्थायी खाता संख्या :		
Address for Correspondence / पत्राचार हेतु पता			
_____			
_____			
_____			

<b>1.</b>	<input type="checkbox"/> Self Occupied <b>स्वयं अधिग्रहित</b> (a) Address of the Premises / परिसरों के पते _____ _____ _____ (b) Whether any loan has been taken? क्या कोई ऋण लिया गया है ? <input type="checkbox"/> Yes / हाँ <input type="checkbox"/> No / नहीं (c) If yes, / यदि हाँ तो <input type="checkbox"/> from BIS / भा मा ब्यूरो से लिया है <input type="checkbox"/> Other than BIS / भा मा ब्यूरो के अलावा लिया है (d) If Other than BIS, please specify the Bank and the Principal and Interest to be payable in the Financial Year 2015-2016 भा मा ब्यूरो के आवास के मामले में, कृपया वित्तीय वर्ष 20__ से 20__ में भुगतान योग्य बैंक तथा मूलधन एवं ब्याज का विस्तृत विवरण Principal Amount Rs./मूलधन रुपये _____ Interest Amount Rs./ ब्याज रुपये _____ (e) Whether any loan has taken on. क्या कोई ऋण लिया है । <input type="checkbox"/> Single / एकल <input type="checkbox"/> Joint / संयुक्त (f) If Joint name that specify the percentage of the claim of the rebate under section 24(1) यदि संयुक्त नाम से हो तो धारा 24 (1) के तहत छूट के दावों का प्रतिशत बतायें । _____ _____ _____
<b>2.</b>	Any other income in the form of fees, honorarium, etc. received or expected to be received during the above period with details. विवरण सहित उपरोक्त अवधि के दौरान प्राप्त या प्राप्त की जाने वाली फीस, आनाररियम इत्यादि के रूप में अन्य कोई आय ।

3.	Particulars of savings qualifying u/s 80-C of the Income Tax Act आयकर अधिनियम की धारा 80 -सी के तहत बचत के विवरण	
i.	Any sum paid by an individual as Life insurance premium on life of himself, spouse and children or paid by an HUF for any member of his family. स्वयं , पति/ पत्नी एवं बच्चों की जीवन सम्बन्धी जीवन बीमा प्रीमियम के रूप में व्यक्तिगत रूप से किये गये	
ii.	Contribution to General Provident Fund, or Recognised Provident Fund or Public Provident Fund or Voluntary Provident Fund सामान्य भविष्य निधि, या मान्य भविष्य निधि या सार्वजनिक भविष्य निधि या स्वैच्छिक भविष्य निधि अंशदान	
iii.	Contribution to superannuation fund सेवानिवृत्ति निधि का अंशदान	
iv.	Contribution/subscription to NSC or NSS or ULIP or ELSS or Recognised Pension Funds एन एस सी या एन एस एस या यूलिप या ई एल एस एस या मान्य पेंशननिधियों के अंशदान/शुल्क	
v.	Fixed Deposit with any schedule bank for at least 5 years कम से कम 5 वर्षों के लिए किसी अनुसूचित बैंक में सावधि जमा	
vi.	Payment of tuition fees (excluding development fees or donation etc) for maximum two children for full time education to Recognised university, college, school or other educational institution situated in India. भारत में स्थित विश्वविद्यालय, कॉलेज, विद्यालय या अन्य शैक्षिक संस्थान में पूर्णकालीन अधिकतम 2 बच्चों के लिए शिक्षण शुल्क (विकास-शुल्क या दान इत्यादि को छोड़कर ) का भुगतान	
vii.	Repayment of principal amount of loan taken for purchase/construction of residential house property from Central/State Govt, Bank, LIC, National Housing Bank or from employer( where employer is statutory corporation, public company, university, college, or local authority or co-operative society) केन्द्रीय / राज्य सरकार, बैंक,एल आई सी, नेशनल हाऊसिंग बैंक या नियोक्ता से ( जहाँ नियोक्ता संवैधानिक निगम, पब्लिक कम्पनी, यूनिवर्सिटी, कॉलेज या स्थानीय प्राधिकारी या कॉ-ऑपरेटीव सोसाईटी हो) से आवासीय मकान प्रापटी की खरीदी/ निर्माण के लिए लिये गये ऋण की मूल राशि का पुनर्भुगतान	
viii.	Amount invested in deposit scheme of public company engaged in infrastructure facility or approved mutual fund. इंफ्रास्ट्रक्चर सुविधा या अनुमोदित म्यूचुअल फंड में संलग्न पब्लिक कम्पनी की जमा योजना में निवेश की गई राशि	
ix.	Any sum deposited as five years time deposit in an account under the Post Office Time Deposit. पोस्ट ऑफिस टाइम डिपॉजिट के तहत खाते में 5 वर्ष के लिए जमा के रूप में जमा की गई कोई राशि	

<p>x.</p>	<p>Any sum deposited in an account under the Senior Citizens Saving Scheme, 2004. The account in the scheme can be opened by an individual,</p> <p>a) Who has attained age of 60 years or above on the date of opening of the account?</p> <p>b) Who has attained the age 55 years or more but less than 60 years and has retired under a Voluntary Retirement Scheme or a Special Voluntary Retirement Scheme on the date of opening of the account within three months from the date of retirement.</p> <p>c) No age limit for the retired personnel of Defence services provided they fulfill other specified conditions.</p> <p>वरिष्ठ नागरिक बचत योजना, 2004 के तहत खाते में जमा की गई राशि । योजना में खाता व्यक्तिगत रूप से खोला जा सकता है ।</p> <p>a) खाता खोलने की तिथि को खाता खोलने वाले की उम्र 60 वर्ष या इससे ऊपर हो चुकी हो जिनकी आयु</p> <p>b) जिनकी आयु 55 वर्ष या अधिक लेकिन 60 वर्ष से कम हुई हो तथा सेवानिवृत्ति की तिथि से तीन महिनो के भीतर खाता खोलने की तारीख को स्वैच्छिक सेवानिवृत्ति योजना या विशेष स्वैच्छिक सेवानिवृत्ति योजना के तहत सेवानिवृत्ति हुये हो</p> <p>c) रक्षा सेवाओं के सेवानिवृत्त कर्मो के लिए कोई आयु सीमा नही है बशर्ते वे अन्य विशेष शर्ते पूर्ण करते हो</p>	
<p>xi.</p>	<p>Contribution to 'Sukanya Samridhi Account' which can be opened at any time from the birth of a girl child till she attains the age of 10 years (with a minimum deposit of Rs 1000)</p> <p>बच्चे के जन्म से लड़की के जन्म से, एवं उसकी 10 वर्ष की आयु होने तक किसी भी समय 'सुकन्या समृद्धि खाता' खोला जा सकता है उसका अंशदान (न्यूनतम 1000/- रुपये जमा सहित)</p>	
<p>4.</p>	<p><b>Particulars of deduction qualifying u/s 80-D of the Income Tax Act</b>  <i>Medical Insurance Premium &amp; Contribution to CGHS Scheme</i>  <i>(Deduction is available upto Rs.15,000/ for self/ family and parent/ parents of the assessee .In case of senior citizens, a deduction upto Rs.20,000/-</i></p> <p><b>आयकर अधिनियम की धारा 80-डी के तहत कटौती के विवरण</b></p> <p>चिकित्सा बीमा प्रीमियम एवं सी जी एच एस योजना का अंशदान (करदाता स्वयं / फैमिली और पेरेन्ट्स के लिए रुपये 15000/- तक कटौती उपलब्ध है )</p>	
<p>5.</p>	<p><b>Particulars of deduction qualifying u/s 80-DD of the Income Tax Act</b>  <i>Expenditure on Medical Treatment of a dependant being a person with permanent disability (including blindness) or mentally retarded, which are covered under section 56(4) as certified by a specified physician or psychiatrist</i>  <i>(Maximum Eligibility Rs. 75,000/-, in case of severe disability max eligibility Rs 1,25,000/-)</i></p> <p><b>आयकर अधिनियम की धारा - 80 डी डी के तहत कटौती के विवरण</b></p> <p>फिजिशियन या मनोचिकित्सक द्वारा प्रमाणित के रूप में धारा 56(4) के तहत स्थायी अक्षमता (अंधपन सहित) या दिमागी तौर पर दिवालिया सहित एक व्यक्ति के नाते आश्रित चिकित्सा उपचार संबंधी व्यय (अधिकतम पात्रता रुपये 75000/- गंभीर अक्षमता के मामले में अधिकतम योग्यता रुपये 125000/-)</p>	

<p><b>6.</b></p>	<p><b>Particulars of deduction qualifying u/s 80-DD of the Income Tax Act</b>  <i>Expenditure on Medical Treatment actually incurred by resident assessee on himself or dependent relative for medical treatment of specified disease or ailment. The diseases have been specified in Rule 11DD. A certificate in form 10I is to be furnished by the assessee from a specialist working in a Government hospital</i>  <i>(Maximum Eligibility Rs. 40,000/-, in case of severe disability max eligibility Rs 80,000/-)</i>  <b>आयकर अधिनियम की धारा-80 डी डी के तहत कटौती के विवरण</b>  विशेष बिमारी या रोग के चिकित्सीय उपचार के लिए स्वयं या आश्रित संबंधी पर आवासीय करदाता द्वारा वास्तविक रूप से खर्च किये गये चिकित्सीय उपचार संबंधी व्यय । बिमारी को नियम 11 डी डी में निर्दिष्ट किया गया है । फॉर्म 101 में एक प्रमाण पत्र सरकारी अस्पताल में कार्यरत विशेषज्ञ से लेकर करदाता का द्वारा प्रस्तुत किया जाना है ।</p>	
<p><b>7.</b></p>	<p><b>Particulars of deduction qualifying u/s 80-E of the Income Tax Act</b>  <i>Payment/ Instalment of loan taken from any Financial Institution for Pursuing Higher Education.</i>  <i>(8 Years from the year of loan taken or till the completion of the period of loan whichever is earlier ) FY of Loan Taken</i>  <b>आयकर अधिनियम की धारा 80-ई के तहत कटौती के विवरण</b>  (उच्च शिक्षा लेने हेतु किसी भी वित्तीय संस्थान से लिये गये ऋण का भुगतान / किस्त लिये गये ऋण के वित्तीय वर्ष में लिये गये ऋण के वर्ष से 8 वर्ष या ऋण की सम्पूर्णता की अवधि तक, जो भी पहले हो )</p>	
<p><b>8.</b></p>	<p><b>Particulars of deduction qualifying u/s 80-U of the Income Tax Act</b>  <i>(Max Eligibility Rs. 75,000/- , in case of severe disability max eligibility ofRs. 1,25,000/- )</i>  <b>आयकर अधिनियम की धारा 80-यू के तहत कटौती के विवरण</b>  (अधिकतम पात्रता रुपये 75000/-, गंभीर अक्षमता के मामले में रुपये 125000/- अधिकतम पात्रता)</p>	
<p>I. I hereby declare that the above information are true and correct to the best of my knowledge and belief. I also undertake that the copy of Investments /documents will be handed over by me to the Finance Department at Head Quarter.</p> <p>i. For Investments already made till date- along with this Declaration Form</p> <p>ii. For proposed investments to be made at future <i>date- on or before 31<sup>st</sup> December</i>, failing which T.D.S. shall be deducted accordingly.</p> <p>मैं एतद्वारा घोषणा करता / करती हूँ कि उपरोक्त सूचना अपनी सर्वोत्तम जानकारी एवं विश्वास के अनुसार पूर्णतः सही हैं । मैं यह भी वचन देता /देती हूँ कि वित्त विभाग को अपने निवेश की प्रतियाँ / दस्तावेज उपलब्ध कराऊंगा/ कराऊंगी ।</p> <p>i. इस घोषणा फार्म सहित आज की तिथि तक किये गये पूर्व निवेशों हेतु</p> <p>ii. 31 दिसम्बर तक या इससे पहले भविष्य हेतु किये जाने वाले प्रस्तावित निवेशों हेतु जिसके लिए टी डी एस तदनुरूप काटा जायेगा ।</p> <p>II. I further undertake that in case some interest or other liability arises on Bureau due to my default the same may be devolved upon me.</p> <p>मैं यह भी वचन देता / देती हूँ कि मेरी कमी के कारण ब्यूरो पर उपजे किसी ब्याज या अन्य देयता के मामले में मुझ पर अवक्रमिक की जा सकती है ।</p>		
<p>Date तिथि</p>	<p>Signature हस्ताक्षर</p>	



## **CHAPTER 11**

# **GENERAL PROVIDENT FUND**

## 11.1 Introduction

- 11.1.1 As per Regulation 15 of BIS (Terms & Conditions of Services of Employees) Regulation, 2007, The General Provident Fund (Central Services) Rules 1960 as amended from time to time shall be applicable to employees who are covered under the Pension Scheme by the Central Civil Services (Pension), Rules 1972.
- 11.1.2 Employees of BIS who have joined BIS before 01.01.2004 are covered under General Provident Fund (Central Services) Rules, 1960 and CCS (Pension) Rules 1972. The employees of BIS who have joined on or after 1.1.2004 shall be governed by National Pension Scheme of Government of India.
- 11.1.3 As per Section 8(2) of the Provident Fund Act, 1925, the Government has the power to notify in the Official Gazette to direct that the provisions of this Act shall apply to any Provident Fund established for the benefit of the employee of any of the Institution specified in the Schedule. The erstwhile "*Indian Standards Institution, Delhi*" is notified by Government under this section of the Provident Fund Act 1925 (copy enclosed). Therefore the General Provident Fund maintained by BIS is covered under the Provident Fund Act, 1925.
- 11.1.4 The GPF of all the concerned employees of BIS is centralised at HQ and maintained in GPF Section of Finance Department.
- 11.1.5 As per Rule 43 of the BIS Rules 2017, the General Provident Fund applicable to the officers and employees of the Bureau shall be administered by a Committee of Administrators (CAP), to be nominated by the Director General, comprising a Chairman and four other persons out of which at least two of them shall be the representatives of officers and employees. The functions of the committee of administrators shall include management of the provident funds and investment of the same in

Government securities and other deposits, in the manner laid down by the Central Government in this regard.

11.1.6 The Rate of Interest on GPF accumulation of employee will be as notified by the Government from time to time.

11.1.7 The General Provident Fund (Central Services) Rules 1960 will be applicable for the operation of GPF of BIS.

## **11.2 Subscription to the Fund**

11.2.1 Any sum (in whole rupees) as fixed by the Subscriber subject to a minimum of 6% of the pay in pay matrix and maximum of pay in pay matrix.

11.2.2 The subscriber may enhance his subscription twice and/ or reduce once at any time during the year.

11.2.3 The subscription shall be discontinued during the period of suspension. The employee may pay the arrears, if he so desires, on his reinstatement.

11.2.4 At the option of the Employee during leave on half pay, without pay and dies non, proportionate subscription can be made for the period of duty and any leave other than HPL/EOL.

11.2.5 The subscription shall be discontinued three months before retirement or superannuation of the subscriber.

11.2.6 Whole or part of the bonus amount may be deposited in General Provident Fund account by the employee.

## **11.3 Interest on General Provident Fund**

11.3.1 Interest on GPF will be payable at the end of the year as per the rates notified by the Government from time to time. The rates are being received and notified by Government after every quarter.



11.3.2 Interest will be payable upto the month in which Subscriber is superannuating.

11.3.3 No interest is payable for the month in which Subscriber is voluntarily retiring/dies or resigns before the last day of the Month.

#### 11.4 **Nomination**

11.4.1 Every employee shall make nomination in the prescribed form conferring on one or more person the right to receive the GPF accumulation in the event of his death in service/after retirement. The prescribed Form is enclosed.

11.4.2 The nomination can be made only amongst the family members. Family member has been defined under Rule 2(c) of the General Provident Fund Rule 1960 as under:

"Family" mean:

- (i) in the case of a **male subscriber**, the wife or wives, parents, children, minor brothers, unmarried sisters, deceased son's widow and children and where no parents of the subscriber is alive, a paternal grandparent.

Provided that if a subscriber proves that his wife has been judicially separated from him or has ceased under the customary law of the community, to which she belongs to be entitled to maintenance she shall henceforth be deemed to be no longer a member of the subscriber's family in matters to which these rules relate unless the subscriber subsequently intimates, in writing to the Accounts Officer that she shall continue to be so regarded;

- (ii) in the case of a **female subscriber**, the husband, parents, children, minor brothers, unmarried sisters, deceased son's widow and children and where no parents of the subscriber is alive, a paternal grandparent.

Provided that if a subscriber by notice in writing to the Accounts Officer expresses her desire to exclude her husband from her family, the husband shall henceforth be deemed to be no longer a member of the subscriber's family in matters to which these rules relate, unless the subscriber subsequently cancels such notice in writing.

11.4.3 The nomination can be cancelled/changed at any time by the subscriber. However, the same shall take effect from the date of its receipt in the Finance Department. The scanned copy of the nomination Form can also be sent by mail at [df@bis.gov.in](mailto:df@bis.gov.in), [fin@bis.gov.in](mailto:fin@bis.gov.in). However, it should be followed by original.

#### 11.5 **Advances from GPF (Rule 12 of GPF Rules, 1960)**

11.5.1 Advance equivalent to twelve months' pay-in pay matrix or three-fourth of balance standing to the credit of GPF of the subscriber, whichever is less, can be sanctioned. The purpose for which Advance can be sanctioned and documents required to be enclosed with GPF application are as under:

S. No.	Purposes	Documents required
1.	<b>Illness-</b> Expenditure incurred on illness, confinement, disability including travelling expense of subscriber and his/ her family members or dependents.	Doctor's prescription alongwith estimate, if any
2.	<b>Education-</b> Cost of higher education including travelling expenses of subscriber and his/ her family members or dependent person. <b>In India-</b> Medical, Engineering and/ or technical/ specialized course with three or more years of duration.	Admission Slip alongwith fee demand letter or schedule of payment.

S. No.	Purposes	Documents required
	<p><b>Outside India-</b> Academic, technical, professional and vocational course beyond high school.</p> <p>*Including PG course of all disciplines, UG/PG/ Diploma in IT conducted by Recognized Universities/ Technical Institutions.</p> <p>** Courses involved should be from an institute of repute (Deptt. of Pension and PW)</p>	
3.	<p><b>Obligatory Expenses-</b></p> <ul style="list-style-type: none"> <li>• Betrothal or engagement</li> <li>• Marriage</li> <li>• Funerals</li> <li>• Other ceremonies including first shradh ceremony</li> </ul>	Undertaking. The applicant should specify the date of marriage or engagement, wherever applicable.
4.	<p><b>Cost of Legal proceedings:</b></p> <p>Expenses incurred in respect of legal proceedings initiated by or against the subscriber, his family members or dependents</p>	Proof of proceedings
5.	Expenses incurred in connection with subscribers defence where he engages a legal practitioner to defend himself for enquiry in respect of alleged misconduct by the subscriber.	Office order
6.	Purchase of consumer durables such as TV, washing machine, computers, geysers etc.	Performa invoice/ quotation
7.	Cost incurred in connection with visiting places of pilgrimage or places of eminence of any religion	Date of travel

S. No.	Purposes	Documents required
8.	For making deposit of four wheeler or two wheeler	Quotation

11.5.2 The advance is recoverable in a maximum 60 monthly instalments from the month following month in which the advance was paid.

11.5.3 However, no recovery of the advance is to be made during the time of suspension of the employee.

#### 11.6 Permanent Withdrawal from GPF (under Rule 15 & 16 of GPF Rule)

11.6.1 The detailed Rules of withdrawal from the GPF and the conditions for withdrawal are given in Rule 15 & 16 of the General Provident Fund (Central Services), Rules 1960 which may be referred to by all concerned officials. However a summary of purposes of withdrawal, documents required and the condition to be met are given as under:

(a) **The withdrawal from GPF is allowed upto twelve months pay or three-fourth of the amount standing at credit, whichever is less.**

The purposes for which withdrawal can be sanctioned and documents required to be enclosed with GPF application are as under:

S. No.	PURPOSES	DOCUMENTS REQUIRED
1.	<b>Education</b> -This will include primary, secondary and higher education, covering all streams and institutions, including travelling expenses of subscriber and his/ her family members or dependent person	Admission Slip along with fee demand letter or schedule of payment
2.	<b>Obligatory Expenses</b> - betrothal, marriage, funerals, or other ceremonies of self or family members and dependants	Undertaking. The applicant should specify the date of marriage or engagement, wherever applicable

S. No.	PURPOSES	DOCUMENTS REQUIRED
3.	<b>Purchase of consumer durables</b> such as TV, washing machine, computers, geysers etc.	Performa invoice/ quotation

(b) **The withdrawal from GPF is allowed up to twelve months pay or 90% of the amount standing at credit, whichever is less.** The purpose for which withdrawal can be sanctioned and documents required to be enclosed with GPF application are as under:

S. No.	PURPOSES	DOCUMENTS REQUIRED
1.	<b>Illness-</b> Expenditure incurred in connection with medical treatment (including travelling expense wherever necessary) of subscriber or his family members or dependents.	Doctors prescription alongwith estimate, if any
2.	Building or acquiring a residential house or ready built flat for his residence	<ul style="list-style-type: none"> <li>• Demand letter and allotment letter</li> <li>• Agreement to sell</li> <li>• Vigilance clearance</li> </ul>
3.	Repayment of outstanding amount of home loan taken for the purposes at (1) above	Foreclosure letter from the bank/ FI and payment shall be made directly to the lender
4.	Purchasing a house site for building a house	<ul style="list-style-type: none"> <li>• Demand letter and allotment letter</li> <li>• Agreement to sell</li> <li>• Vigilance clearance</li> </ul>
5.	Construction of house on site acquired	<ul style="list-style-type: none"> <li>• Approved site plan</li> <li>• Vigilance clearance</li> <li>• Estimate of expenditure proposed to be incurred</li> </ul>

S. No.	PURPOSES	DOCUMENTS REQUIRED
6.	Reconstruction or making additions or alterations to an existing flat/ house owned or acquired by the subscriber	<ul style="list-style-type: none"> <li>• Approved site plan</li> <li>• Vigilance clearance</li> <li>• Estimate of expenditure proposed to be incurred</li> </ul>
7.	Renovating, additions or alterations or upkeep of <b>ancestral house</b>	<ul style="list-style-type: none"> <li>• Proof of inheritance</li> <li>• Vigilance clearance</li> </ul>

(c) **After the completion of 10 year of service, the withdrawal from GPF is allowed up to twelve months pay or three-fourth of the amount standing at credit, whichever is less.** The purpose for which withdrawal can be sanctioned and documents required to be enclosed with GPF application are as under:

S. No.	PURPOSES	DOCUMENTS REQUIRED
1.	Purchase/ booking of motor car, motor cycle, scooter, moped etc.	Quotation
2.	Repayment of loan taken for the above purpose	In case of repayment of loan, foreclosure letter from the bank/ FI and payment shall be made directly to the lender
3.	Making deposit to book a motor car/motor cycle/scooter, moped etc.	Estimate
4.	For extensive repairs or overhauling of the car.	Estimate
<ul style="list-style-type: none"> <li>• Atleast 5 years have elapsed since purchase of car by the employee</li> <li>• One withdrawal in entire service career.</li> <li>• Official pay Rs.4,250.00 or more</li> <li>• 1/3<sup>rd</sup> of the amount standing to the credit of GPF or Rs.10,000/- whichever is less.</li> </ul>		

(d) As per O.M. No. 3/2/2017 - P&PW (F)(ii) of Ministry of Personnel, PG & Pensions Department of Pension & Pensioners' Welfare Desk-F dated 7th March, 2017 :

- (i) The present instructions which lay down that subsequent to the sale of house for which GPF withdrawal has been availed, the amount withdrawn has to be deposited back.
- (ii) GPF withdrawal for housing purpose will no longer be linked with the limits prescribed under HBA rules.
- (iii) Employees who are retiring within two years, can have withdrawal upto 90% of the amount standing at credit.

#### 11.7 **General Instructions for Advance/Withdrawal**

11.7.1 The application for advance/ permanent withdrawal should be made in prescribed Form No. **FI 14 ( given at P 511-513)** duly signed by the applicant and counter signed by the Departmental Head with necessary supporting documents as mentioned above. The scanned copy of application may also be sent through mail at [df@bis.gov.in](mailto:df@bis.gov.in), [fin@bis.gov.in](mailto:fin@bis.gov.in) However, original application shall reach Finance Department before release of the payment .

11.7.2 A **Utilization Certificate (given at P 514-515.)** within 30 days of taking advance/ permanent withdrawal from GPF shall be sent by the subscribers to GPF Section of Finance Department.

11.7.3 Advance will not be sanctioned during last three months of service.

11.7.4 Further Advance can be sanctioned before the repayment of the earlier advance. In that case, the balance of the previous advance remaining outstanding will be added to the new advance and the total consolidation amount will be recovered in suitable number of instalment not exceeding 60.

11.7.5 Both advance and withdrawal cannot be sanctioned for one and the same purpose at the same time.

11.7.6 GPF Advance may be converted into GPF Withdrawal, subject to fulfilment of the conditions given under Rule 15 and 16 of GPF Rules, viz., purpose, limits etc. For this purpose simple application may be made by employee. There is no Form prescribed for this purpose.

#### **11.8 Final Payment from GPF and Closure of GPF Account**

11.8.1 The GPF balance is payable immediately after retirement/ quitting of service, resignation/ removal or dismissal from service. In case of death, while in service (amount is payable to the nominee) of the employee.

11.8.2 The claim for final settlement shall be processed by Finance Department in prescribed Form (copy enclosed). The same shall be thoroughly checked by the Dealing Assistant and thereafter by SO and AD/DD before it is put up to DF for approval. The dealing assistant while putting up the final settlement case shall place in the file the GPF statement of the subscriber for the last three years. Detailed thoroughly checking is must to avoid any excess payment being a final settlement case.

11.8.3 The final settlements of GPF approved by DF shall be entered in the GPF ledger by the dealing assistant and verified by SO (GPF) before releasing the payment of GPF.

11.8.4 If an employee has been transferred without any break in service to a new post under State Govt./ another Deptt. of Central Govt., his balance in the GPF Account along with upto date interest, will be transferred to his account in the other fund under the Central/ State Govt., as the case maybe, on receipt of details from the concerned organization

11.8.5 In case of final payment of GPF to a nominee, the amount so payable shall be adjusted towards recovery of any amount which was due to the BIS by the employee.



## 11.9 Investments and Management of GPF Fund

11.9.1 As per Rule 43 of the BIS Rules 2017, the General Provident Fund applicable to the officers and employees of the Bureau shall be administered by a Committee of Administrators (CAP), to be nominated by the Director General, comprising a Chairman and four other persons out of which at least two of them shall be the representatives of officers and employees. The functions of the committee of administrators shall include management of the provident funds and investment of the same in Government securities and other deposits, in the manner laid down by the Central Government in this regard.

11.9.2 The Composition of CAP approved by DG:BIS is as under:

Chairman	:	DDGF
Member	:	DDGA
Member	:	DDGA
Representative of Officer (BISOA Member)	:	
Representative of Staff (Member)	:	
Member Secretary	:	DF

Finance Department, HQ will make investment of the Surplus Fund of General Provident Fund as per the guidelines of the Govt. Of India, Ministry of Finance, Department of Economic Affairs. The detailed procedure for Investment of GPF, the record keeping and monitoring will be as under:

11.9.2.1 The Bank Statement shall be reviewed every Monday by the SO (GPF) and AD/DD (A&F) to check surplus amount of fund for Investment. A close watch shall be kept on Maturity of Investments and receipt of interest on Government Security, Bonds, Fixed Deposit etc. It should be ensured that these are being received on their due date. The dealing officials will also

verify the correctness of the maturity amount received. In case of any variation, the matter will be taken up with the concerned Bank.

- 11.9.2.2 There will be a Fund Manager appointed by EC to render non-discretionary advice to BIS for investment of GPF Funds. A letter shall be sent by the SO (GPF) to Fund Manager after DF's approval seeking advice for investment as and when surplus funds are available due to receipt of GPF subscription or maturing of any past investment.

At present, IDBI Capital Markets & Securities Service Ltd is the Fund Manager of BIS.

- 11.9.2.3 After receipt of recommendations of the Fund Manager, the Investment proposal will be put up by dealing official through DF to CAP.

- 11.9.2.4 After the approval of the CAP all actions for investment including RTGS/NEFT will be initially taken by dealing officials of Finance Department. An instruction letter will be sent to the concerned bank along with details of Deposits/Security/Bond. The Bank may also be instructed not to deduct TDS on interest accrued on GPF Investment. The FDR will be collected from the Bank by the Dealing Assistant.

- 11.9.2.5 The FDR received from bank and D-Mat Statement received in respect of Security/Bond shall be checked by the dealing assistant, SO and AD/DD(A&F) in respect of Amount of Investment, Date of Investment, Date of Maturity, Maturity Value, Rate of Interest etc. This verification will be done on a proforma and signed by the all dealing officials and approved by DF. In case of any variation *vis-à-vis* the sanctions, the matter will be

immediately taken up with the concerned Bank by dealing officials.

11.9.2.6 A Register of Investments in Government Security, FDR/Bonds, Equity Funds shall be maintained by the dealing assistant and kept upto date as and when any investment is made. The entries made therein, shall be verified by SO(GPF) and AD/DD(A&F).

11.9.2.7 All the original FDRs/D-Mat Statements shall be kept in safe custody by the SO(GPF).

11.9.2.8 Monthly report of Investment shall be obtained by the dealing assistant and SO(GPF) from Fund Manager and reconciled with GPF records. Any discrepancy shall be corrected/rectified. In case any interest is not received in time the same shall be followed up.

11.9.3 Every year, in the month of March, a letter shall be sent to all the Banks (with whom GPF investment have been made in FDR) requesting them not to deduct TDS on interest accrued during the year on Investments made from GPF.

11.9.4 Calculation of accrued interest shall be made as on 31<sup>st</sup> March of every year by the dealing assistant. There will be three tier checking of the accrued interest calculation. It will be checked by SO, AD/DD(A&F), and by DF before approving it by DF. The same shall be recorded in Investment Register and entered in Book of Accounts/ Tally.

#### **11.10 Accounting Books and Procedure:**

11.10.1 The Salary Section will make deduction of monthly Subscription and recovery of GPF advance from the salary of employees and remit the same to GPF Account.

- 11.10.2 In case of employees on deputation, the Dealing Assistant will keep a record that the monthly subscription and recovery of advance is being received every month. Otherwise the matter should be taken up with HRD/Estt.
- 11.10.3 There will be separate books of accounts for General Provident Fund which will be kept in TALLY in Finance Department of HQ.
- 11.10.4 The books of accounts will include the following:
- (i) Bank Book;
  - (ii) Ledgers of Subscribers in Salary Software;
  - (iii) Bank Reconciliation Statement file;
  - (iv) Broad Sheet and its reconciliation file;
  - (v) File of Sanction of GPF Advances and Withdrawal (Monthly file folder)
  - (vi) Investment File;
  - (vii) Investment Register;
  - (viii) File of FDRs;
  - (ix) File of Dmat Statement;
  - (x) Trial Balance and Balance Sheet File.
- 11.10.5 In case of Investment following records shall be updated as and when any investment made/matured and receipt of interest etc.,:
- (i) The original FDRs/D-Mat Statements will be kept in safe after verification. The scanned copies will be kept on computer as well as in a Pen Drive with the Dealing Assistants/ SO(GPF)
  - (ii) Separate Investment Register will be maintained for FDR or Bonds/G-Sec/Equity Funds
  - (iii) Register of CGSL Statements for Investment in G-Sec.
  - (iv) Register of Interest due on G-Sec.
  - (v) Maturity-wise Statement of FDRs/ Bonds, G-Sec and Equity Funds
  - (vi) Statement of Accrued Interest on 31st March

(vii) Statement for amortization of premium on G-Sec and Bonds

11.10.6 Entries towards receipt of GPF subscription and Recovery of Advance of BIS Employees & Employees gone on deputation, shall be made immediately in the TALLY software by the dealing assistant.

11.10.7 Entries towards payment of Advance/Withdrawal/Final Settlement from the GPF shall also be made by the dealing assistant in the Salary/TALLY software immediately after payment.

11.10.8 The interest on balance of the Subscriber as on 31st March shall be calculated on the system and credited to respective account of the subscriber. A Journal Voucher for the same shall also be recorded in the Books of Accounts.

11.10.9 The entries towards interest and other remittance shall be made immediately in the TALLY Software by the dealing assistant.

11.10.10 Monthly Bank Statement shall be obtained and Bank Reconciliation Statement be prepared by 10th of next month by the dealing assistant. It will be verified by SO and AD(A&F), DD(A&F) and put up to DF.

11.10.11 At the end of the year, Income & Expenditure A/c and Balance Sheet of GPF will be prepared by the dealing assistant. It shall be verified by SO, AD/DD(A&F) and DF and thereafter it will be placed by SO (GPF) and AD(A&F) before CAP for its consideration.

11.10.12 Copy of the approved Annual Accounts of GPF will be sent by SO(GPF) to Accounts Department for consolidation in the Annual Accounts of BIS.

#### **11.11 Deposit Linked Insurance (DLI)**

11.11.1 The amount of deposit linked insurance is paid only to those employees who have completed 5 years of service case and dies while in service.

11.11.2 In case of death of an employee while in service, an additional amount is paid alongwith GPF and no premium is required to be paid for this scheme. Provided a minimum stipulated GPF balance is being maintained during last 36 months preceding the month of death.

11.11.3 As per GPF Rules, a minimum stipulated balance should as under:-

<b>If the subscriber was drawing a Grade Pay as per 6<sup>th</sup> Pay Commission</b>	<b>Level as per 7<sup>th</sup> Pay Commission</b>	<b>Minimum monthly balance</b>
₹ 4,800/- p.m. or above	8 – 18	₹ 25,000/-
₹ 4,200/- to ₹ 4,800/-	6 – 7	₹ 15,000/-
₹ 1,400/- to ₹ 4,200/-	1 – 5	₹ 10,000/-
Less than ₹ 1,400/-	0	₹ 6,000/-

11.11.4 Maximum amount payable under Deposit Linked Insurance is ₹ 60,000/-

11.11.5 While processing of Withdrawal/Advance, the dealing Assistant and SO(GPF) must ensure that the required minimum balance of the Subscription is maintained in respect of all employees.

11.11.6 The proposal for DLI will be simultaneously put up alongwith GPF settlement by the dealing assistant/SO(GPF).

11.12 Employees of BIS can generate GPF Statement through BIS website after login into their account.

## 11.13 APPENDIX

### 11.13.1 Process Flow Chart and Time Norms:

Process Flow	Time Norms
Process of Advance/ Withdrawal Case	On every Monday following the week of receipt of Advance/ Withdrawal case
Payment of Advance/ Withdrawal Case	Within 1 working day
Process and sanction of GPF Final Settlement claim	<ul style="list-style-type: none"><li>• Before the last working day of the month in case of superannuation.</li><li>• Within 3 working days of the receipts of OM from HRD/Establishment Department in case of voluntary retirement etc.</li></ul>
Payment of Final Settlement	<ul style="list-style-type: none"><li>• First working day of the next month in case of superannuation</li><li>• Within 2 working days after sanction in case of voluntary retirement etc.</li></ul>
Entry in Salary Software/ Tally Software	Within 1 working day
Annual Accounts of GPF	By 30 <sup>th</sup> April every year

### 11.13.2 Relevant Circulars (copies appended)

11.13.2.1 FIN/GPF/11:4 dated 12.03.2018 regarding *Subscription towards General Provident Fund for the year 2018-19*

11.13.2.2 FIN/GPF/11:4 dated 12.03.2018 regarding *Amendment regarding to the provisions of General Provident Fund (Central Service) Rules 1960.*

### 11.13.3 Books to be referred to :

11.13.3.1 *General Provident Fund (Central Services) Rules, 1960.*

<b>भारतीय मानक ब्यूरो</b> <b>BUREAU OF INDIAN STANDARDS</b>		<b>सामान्य भविष्य निधि से अग्रिम/स्थायी निकास के लिए आवेदन पत्र</b> <b>Application form for Advance / Permanent Withdrawal from GPF</b>		<b>F1</b>	<b>14</b>
विभाग / अनुभाग / क्षे.का/शा.का Department / Section / RO/BO		तारीख Date		कृपया चिन्हित करें (✓) Please Mark (✓)	
नाम Name		पदनाम Designation		<input type="checkbox"/>	<input type="checkbox"/>
मूल वेतन Basic Pay				Advance अग्रिम	Withdrawal निकासी
कर्मचारी सं. Employee No.	नियुक्ति की तारीख Date of Appointment		सेवानिवृत्ति की तारीख Date of Retirement		
उद्देश्य (कृपया सहायक दस्तावेज संलग्न करें) Purpose (Kindly enclosed supporting documents)					
अपेक्षित राशि (₹) Amount Required (₹)		आवेदक के हस्ताक्षर Signature of Applicant			
विभाग प्रमुख Departmental Head		मोबाइल नं. Mobile No.			
		ई-मेल पता E-mail Address			
<b>वित्त विभाग में प्रयोग हेतु / For use in Finance Department</b>					
सब्सक्राइबर के सा.भ.नि खाते में प्रगामी शेष (₹) Progressive Balance in subscriber's GPF A/c(₹)					
अनुशंसित अग्रिम/निकासी राशि (₹) Advance/Withdrawal amount recommended (₹)					
<b>अग्रिम का विवरण</b> <b>DETAIL ABOUT ADVANCE</b>					
नया अग्रिम (₹) / New Advance (₹)					
पिछला अग्रिम(₹) / Previous Advance(₹)					
कुल अग्रिम (₹) / Total of advance (₹)					
किश्तों की संख्या/ Number of Installments					
वेतन में से मासिक कटौती / Monthly deductions from Salary					
<b>अनुशंसित / Recommended</b>				<b>स्वीकृत / Approved</b>	
<b>संबंधित सहायक</b> <b>Dealing Assistant</b>		<b>अनुभाग</b> <b>अधिकारी(जीपीएफ)</b> <b>Section</b> <b>Officer(GPF)</b>	<b>सहायक निदेशक</b> <b>(एएंडएफ)</b> <b>AD (A&amp;F)</b>	<b>डीएफ/डीएसी/डीडीजीएफ</b> <b>DF/DAC/DDGF</b>	

Please read instruction overleaf before filling this form.



**Instructions:**

1. Utilization certificate (Format enclosed) along with supportive documents must reach Finance Department within 30 days from the date of crediting the Amount is subscriber's Bank Account.
2. At least 15 days are required in processing /disbursing of Advance/Withdrawal.
3. In case, the Advance/Withdrawal is in connection with the property, kindly state whether or not HBA is availed/applied separately for the house.
4. There should not be any Overwriting / Cutting in the form.
5. The GPF Withdrawal/Advance sanctioned is directly credited to the Bank Account of the employee as per the records of the Finance Department for the purpose of salary and will be intimated to the employee concerned through mail.
6. All correspondence with regard to GPF may be made at email Id: [gpf.budget@bis.org.in](mailto:gpf.budget@bis.org.in), and Tel no 011-23230131, 23233375, 23239402, Extn No. 4472

**7. Supporting Documents**

S. No.	Purposes	Documents required
1.	Illness	Doctor's prescription alongwith estimate, if any and whether the reimbursement is available under Medical Scheme of BIS
2.	Education	Admission Slip alongwith fee demand letter or schedule of payment.
3.	Obligatory Expenses- Betrothal and/or marriage of the subscriber or his son/ daughter or any female relation actually dependant on him	Undertaking. The applicant should specify the date of marriage or engagement etc., wherever applicable along with date of birth and name of child .
4.	Purchase of consumer durables such as TV, washing machine, computers, geysers etc.	Performa invoice/ quotation
5.	Cost incurred in connection with visiting places of pilgrimage or places of eminence of any religion	Date of travel
6.	Purchase/ booking of motor car, motor cycle, scooter, moped etc.	Performa Invoice/Quotation
7.	Repayment of loan taken for the above purpose (Sl. No. 6)	In case of repayment of loan, foreclosure letter from the bank/ FI and payment shall be made directly to the lender
8.	Building or acquiring a residential house or ready built flat for his residence including cost of the site or any payment towards the allotment of a plot/ flat by DDA, State Housing Board or a House Building Society	<ul style="list-style-type: none"> <li>• Demand letter and allotment letter or Agreement to sell</li> <li>• Vigilance clearance</li> </ul> In case of repayment of loan, foreclosure letter from the bank/ FI and payment shall be made directly to the lender
9.	Purchasing a house site for building a house thereon for his residence or for repayment of outstanding loan expressly taken for this purpose	
10.	Repayment of outstanding amount of home loan taken for the purposes at (8) above	Foreclosure letter from the bank/ FI and payment shall be made directly to the lender
11.	Construction of house on site purchased under (2) above	<ul style="list-style-type: none"> <li>• Approved site plan</li> </ul>
12.	Reconstruction or making additions or alterations to an existing flat/ house owned or acquired by the subscriber	<ul style="list-style-type: none"> <li>• Vigilance clearance</li> <li>• Estimate of expenditure proposed to be incurred</li> </ul>
13.	Renovating, additions or alterations or upkeep of ancestral house	<ul style="list-style-type: none"> <li>• Proof of inheritance</li> <li>• Vigilance clearance</li> </ul>
14.	Withdrawal during last year of Service	No Document Required

- NOTE :**
- a) Advances is also admissible in case of Sl No. 1 to 5 only
  - b) Advance is restricted to three months pay
  - c) Permanent Withdrawal is not admissible against Sl. No. 5.

## अनुदेश:

1. सहयोगी दस्तावेजों सहित उपयोग प्रमाण पत्र (फॉर्मेट संलग्न) सब्सक्राइबर के बैंक खाते में राशि क्रेडिट करने की तारीख से 30 दिन के भीतर पहुँच जाए।
2. अग्रिम/ निकासी की प्रोसेसिंग/ संवितरण के लिए कम से कम 15 दिन की आवश्यकता होती है।
3. यदि अग्रिम/निकासी संपत्ति से संबद्ध हो, कृपया बताएँ कि घर के लिए अलग से निर्माण भत्ता लिया/आवेदित किया/या नहीं किया गया है।
4. फार्म में कोई अधिलेखन/कटिंग नहीं होनी चाहिए।
5. वेतन के उद्देश्य से वित्त विभाग के रिकॉर्ड के अनुसार जीपीएफ निकासी/ अग्रिम सीधा कर्मचारी के बैंक खाते में क्रेडिट कर दिया जाता है और मेल के द्वारा संबंधित कर्मचारी को सूचित कर दिया जायेगा।
6. जीपीएफ के संबंध में सारा पत्राचार इस ई-मेल पते [gpf.budget@bis.org.in](mailto:gpf.budget@bis.org.in) और टेलीफोन नं. 011-23230131, 23233375, 23239402 एक्सटेंशन नं. 4472 पर किया जायेगा।
7. सहायक दस्तावेज

क्रम सं.	उद्देश्य	अपेक्षित दस्तावेज
1.	बीमारी	अनुमान सहित डॉक्टर की पर्ची, यदि कोई हो और यदि भारतीय मानक ब्यूरो की स्वास्थ्य योजना के अंतर्गत प्रतिपूर्ती उपलब्ध हो।
2.	शिक्षा	शुल्क माँग पत्र सहित प्रवेश पर्ची या भुगतान की अनुसूची।
3.	अनिवार्य खर्च- सगाई अथवा/ या सब्सक्राइबर या सगे पुत्र/पुत्री या उस पर आश्रित किसी महिला रिश्तेदार का विवाह।	अंडरटेकिंग- आवेदक को विवाह या सगाई की तारीख बतानी होगी इसके साथ जहाँ भी लागू हो बच्चे की जन्म की तारीख और नाम बताना होगा।
4.	टीवी, वाशिंग मशीन, कंप्यूटर, गीजर जैसे कंज्यूमर ड्यूरेबलस की खरीद	प्रोफार्मा इनवॉयस/ कोटेशन
5.	तीर्थयात्रा या किसी धर्म के महत्वपूर्ण स्थान पर जाने के संबंध में आई लागत	यात्रा की तिथि
6.	मोटर कार, मोटर साइकिल, स्कूटर, मोपेड आदि खरीदना/बुक करना	प्रोफार्मा इनवॉयस/ कोटेशन
7.	उपरोक्त उद्देश्यों हेतु लिए गए कर्ज को लौटाना (क्रम सं. 6)	कर्ज को लौटाने के संबंध में, बैंक से फोरक्लोजर/ एफ आई और भुगतान सीधा ऋणदाता को किया जाता है।
8.	आवास हेतु एक रिहायशी घर या तैयार फ्लैट का निर्माण या अधिग्रहण जिसमें साइट की कीमत या डीडीए के प्लॉट/फ्लैट, राज्य आवासीय बोर्ड या हाउस बिल्डिंग सोसाइटी को भुगतान शामिल है।	<ul style="list-style-type: none"> <li>• मांग पत्र और आवंटन पत्र या विक्रय का समझौता</li> <li>• सतर्कता की अनुमति</li> </ul> यदि कर्ज लौटाना हो, बैंक/एफआई से फोरक्लोजर पत्र और भुगतान सीधे कर्जदाता को दिया जाएगा।
9.	आवास हेतु घर बनाने के लिये घर के लिये जगह खरीदना या इस उद्देश्य हेतु लिये गए ऋण को चुकाना।	
10.	उपरोक्त (8) के उद्देश्यों हेतु लिये गए होम लोन की बकाया राशि का पुनर्भुगतान।	बैंक/एफआई से फोरक्लोजर और भुगतान सीधे ऋणदाता को देना होगा।
11.	उपरोक्त (2) के अंतर्गत खरीदी गई जगह पर घर का निर्माण	- स्वीकृत साइट का प्लान
12.	सब्सक्राइबर के द्वारा अधिग्रहित या अपने मौजूदा घर/फ्लैट का पुनर्निर्माण या उसमें कुछ जोड़ना या बदलना	- सतर्कता से अनुमति - आने वाले प्रस्तावित खर्च का अनुमान
13.	पैतृक घर का जीर्णोद्धार या उसमें कुछ जोड़ना या उसका रखरखाव	- उत्तराधिकार का प्रमाण - सतर्कता की अनुमति
14.	पैतृक घर का जीर्णोद्धार या उसमें कुछ जोड़ना या उसका रखरखाव	किसी दस्तावेज की आवश्यकता नहीं है

नोट-

- क) अग्रिम क्रम सं. 1 से 5 के संबंध में ही ग्राह्य है।  
 ख) अग्रिम तीन माह के वेतन तक सीमित है।  
 ग) क्रम सं. 5 के लिये स्थायी निकासी ग्राह्य नहीं है।

## BUREAU OF INDIAN STANDARDS

*Subject: GPF Withdrawal/Advance : Utilization thereof*

GPF Advance/Withdrawal of ₹ \_\_\_\_\_ was taken by me on (date)  
\_\_\_\_\_.

This is to certify that I have utilized the entire amount for the purpose for which it was withdrawn.

Signatures :  
Name :  
Designation :  
Emp. No :  
Deptt/RO/BO:  
Date :

To

**Section Officerf (GPF)  
Finance Department  
Bureau of Indian Standards,  
Manak Bhawan, New Delhi.  
Email: [gpf.budget@bis.gov.in](mailto:gpf.budget@bis.gov.in)**

## भारतीय मानक ब्यूरो

**विषय: जीपीएफ निकासी/अग्रिम:इसका प्रयोग**

मेरे द्वारा ₹ \_\_\_\_\_ का जीपीएफ अग्रिम/निकासी. \_\_\_\_\_  
तारीख को लिया गया। यह प्रमाणित करना है मैंने पूरी राशि उसी उद्देश्य के लिए प्रयोग की हूँ जिसके  
लिए अग्रिम लिया गया था।

हस्ताक्षर :

नाम:

पदनाम:

कर्मचारी सं.:

मुख्यालय विभाग/क्षे.का/शा.का:

तारीख:

सेवा में

अनुभाग अधिकारी

वित्त विभाग

भारतीय मानक ब्यूरो

मानक भवन, नई दिल्ली- 110002

**भारतीय मानक ब्यूरो**  
(वित्त विभाग)

**विषय: वर्ष 2018-19 के लिए सामान्य भविष्यनिधिका अंशदान**

As per General Provident Fund Rules; amount of subscription can be reduced once and enhanced twice during the course of a particular year. Only those members of the provident fund, who desire any change in the rates of subscription from the month of March 2018, may please send the same to Section Officer (GPF) by **19 March 2018** in the following format:

Sl. No.	Employee No.	Name & Designation	Amount of Subscription *	Signature

*\* The amount of subscription may be filled after taking into account all the statutory deductions like Income Tax etc., being made from the salary of the individuals. In case the subscription mentioned exceeds net of statutory deductions, the request will not be considered.*

In case the requisite information is not received by the stipulated date, subscription will be deducted at the same rate at which it is deducted from the salary of February 2018.

Further, it may be noted that those employees, who have not yet filled up their nomination form, may please fill up the nomination form immediately and send the same to the Finance Department at the earliest. If there is any change in the family after marriage, necessary change may be incorporated in the nomination form.

(गुरप्रीतसिंह)  
निदेशक वित्त

हमारासन्दर्भ: वित्त/जी पी एफ/11:4

दिनांक: 09 मार्च 2018

परिचालित सेवा में भा मा ब्यूरो इंटरनेट के माध्यम से :

- सभी क्षेत्रीय कार्यालय / शाखा कार्यालय / एन आई टी एस / केंद्रीय प्रयोगशाला के प्रमुख
- मुख्यालय के सभी विभागों के प्रमुख
- भा मा ब्यूरो के सभी अधिकारी एवं कर्मचारी

प्रतिलिपि - जानकारी के लिए

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

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

**भारतीय मानक ब्यूरो**  
(वित्त विभाग)

**विषय:** जनरल प्रोविडेंट फंड (सेंट्रल सर्विस) नियम 1960 के प्रावधानों के संबंध में संशोधन-

उपरोक्त विषय पर कार्मिक, लोक शिकायत तथा पेंशन मंत्रालय (पेंशन और पेंशनभोगी कल्याण विभाग) द्वारा जारी कार्यालय जापन आवश्यक जानकारी हेतु संलग्न है, जिसका विवरण निम्न है :

- 1) संख्या 3/2/2017-पी और पी डब्ल्यू (एफ)(1) दिनांक 07/03/2017 : ग्राहकों द्वारा फंड से अग्रिम के आहरण के लिए प्रावधानों का उदारीकरण।
- 2) संख्या 3/2/2017-पी और पी डब्ल्यू (एफ)(2) दिनांक 07/03/2017 : ग्राहकों द्वारा फंड से निकासी के प्रावधानों का उदारीकरण।

हस्ता/-  
गुरप्रीत सिंह  
निदेशक (वित्त)

हमारा सन्दर्भ : वित्त / जी पी एफ / 11:4

दिनांक : 25 मई 2017

भारतीय मानक ब्यूरो के इंटरनेट के माध्यम से निम्नलिखित को परिचालित भामाब्यूरो मुख्यालय क्षेत्रीय :कार्यालय शाखा कार्यालय एनआईटीएस प्रयोगशालाओं के सभी विभाग प्रमुख

प्रतिलिपि - जानकारी के लिए

अपर महानिदेशक / मुख्य सतर्कता अधिकारी / सभी उप महानिदेशक (मुख्यालय) /  
सभी उप महानिदेशक क्षेत्रीय कार्यालय / उप महानिदेशक (एन आई टी एस) /  
उप महानिदेशक (केंद्रीय प्रयोगशाला) / सभी निदेशक शाखा कार्यालय /  
मुख्यालय के सभी विभाग प्रमुख

पी एस - महानिदेशक : महानिदेशक की जानकारी हेतु

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

**No 3/2/2017-P&PW (F)(i)**  
**Ministry of Personnel, PG & Pensions**  
**Department of Pension & Pensioners' Welfare**  
**Desk-F**

3<sup>rd</sup> Floor, Lok Nayak Bhavan,  
Khan Market, New Delhi-110003  
Dated 7<sup>th</sup> March, 2017.

**OFFICE MEMORANDUM**

**Subject:** Amendment to the provisions of General Provident Fund (Central Service) Rules 1960- liberalization of provisions for drawal of advance from the Fund by the subscribers – regarding.

The General Provident Fund (Central Service) Rules came into force in 1960. Rule 12 of the said rules provide for drawal of advance by the subscribers, to be sanctioned by the competent authority for reasons indicated in the Rules. Some amendments have been made from time to time to address the concerns raised by the subscribers. However, the provisions, largely remain restrictive. There is a felt need to liberalize provisions, raise limits and simplify the procedure.

2. The provisions in the rules have now been reviewed and it has been decided to permit the subscriber to prefer an advance from General Provident Fund (Central Service) Rules 1960 for the following purposes:

- (i) Illness of self, family members or dependents,
- (ii) Education of family members or dependent of the subscriber. Education will include primary, secondary and higher education, covering all streams and educational institutions,
- (iii) Obligatory Expenses viz. betrothal, marriage, funerals, or other ceremonies,
- (iv) Cost of Legal proceedings,
- (v) Cost of defence,
- (vi) Purchase of consumer durables,
- (vii) Pilgrimage and visiting places of eminence. This will include any travel and tourism related activities.

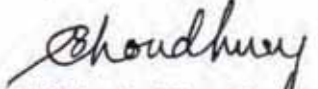
3. It has been decided to enhance the limit of advance upto 12 months of pay or three-fourth of the amount at credit, whichever is less. Amount of advance will be recoverable in a maximum of 60 installments. The advance may be sanctioned by the declared Head of Office.

4. The declared Head of Department is competent to sanction an advance from the fund for reasons not covered above.

5. Maximum time limit of fifteen days is being prescribed for sanction and payment of an advance from the Fund. In case of emergencies like illness etc., the time limit maybe restricted to seven days.

Contd../-

6. In all the above cases of advance, no documentary proof is required to be furnished by the subscriber. A simple declaration by the subscriber explaining the reasons for advance would be sufficient.
7. Necessary amendment to the GPF(Central Service)Rules 1960, giving effect to the above provisions will be issued in due course.
8. In so far as persons serving in Indian Audit and Accounts Department are concerned, these orders issue in consultation with the Comptroller and Auditor General of India.
9. This issues with approval of Department of Expenditure, vide their ID No. 4(1)/E-V/2017 dated 28.02.2017.
10. Hindi version of this OM will follow

  
( Sujasha Choudhury )  
Director

To,

1. All Ministries/Departments ( As per Standard Mailing list)
2. Office of C&AG, DDU Marg, New Delhi.
3. Copy to NIC Cell for uploading on the website of the Department.



**No 3/2/2017-P&PW (F)(ii)**  
**Ministry of Personnel, PG & Pensions**  
**Department of Pension & Pensioners' Welfare**  
**Desk-F**

**3<sup>rd</sup> Floor, Lok Nayak Bhavan,**  
**Khan Market, New Delhi-110003**  
**Dated the 7<sup>th</sup> March, 2017.**

**OFFICE MEMORANDUM**

**Subject:** Amendment to the provisions of General Provident Fund (Central Service) Rules 1960- liberalization of provisions for withdrawals from the Fund by the subscribers – regarding.

The General Provident Fund (Central Service) Rules came into force in 1960 and Rule 15 of the said rules provide for withdrawals by the subscribers. Some amendments have been made from time to time to address the concerns raised by the subscribers. However, the provisions, largely remain restrictive. There is a felt need to liberalize provisions, raise limits and simplify the procedure.

2. The provisions in the rules have been reviewed and it has now been decided to permit withdrawals from the fund by the subscriber for the following purposes:

- (i) Education – This will include primary, secondary and higher education, covering all streams and institutions,
- (ii) Obligatory Expenses viz. betrothal, marriage, funerals, or other ceremonies of self or family members and dependants,
- (iii) Illness of self, family members or dependants,
- (iv) Purchase of consumer durables.

3. It has been decided to permit withdrawal of upto twelve months pay or three-fourth of the amount standing at credit, whichever is less. For illness, the withdrawal may be allowed upto 90% of the amount standing at credit of the subscriber. A subscriber may seek withdrawal after completion of ten years of service.

- (v) Housing including building or acquiring a suitable house or a ready built flat for his residence,
- (vi) Repayment of outstanding housing loan,
- (vii) Purchase of house site for building a house,
- (viii) Constructing a house on a site acquired,
- (ix) Reconstructing or making additions on a house already acquired,
- (x) Renovating, additions or alterations of ancestral house.

4. A subscriber may be allowed to withdraw upto ninety percent of the amount standing at credit for the above purposes. It is also decided do away with the present instructions which lay down that subsequent to the sale of house for which GPF withdrawal has been availed, the amount withdrawn has to be deposited back. GPF withdrawal for housing purpose will no longer be linked with the limits prescribed under HBA rules. A subscriber may be permitted to avail the facility at any time during his service.

Contd../-

- (xi) Purchase of motor car/motor cycle/ scooter etc. or repayment of loan already taken for the purpose,
- (xii) Extensive repairs /overhauling of motor car,
- (xiii) Making deposit to book a motor car/motor cycle/scooter, moped etc.

5 A subscriber may be permitted to withdraw three- fourth of the amount standing at credit or cost of the vehicle, whichever is less for the above purposes. Withdrawal for the above purpose will be permitted after completion of 10 years of service.

6 Presently, withdrawal of upto 90% of balance without assigning reasons is allowed for Government servants who are due for retirement on superannuation within a year. It is proposed that this may be allowed for upto two years before superannuation.

7 In all cases of withdrawal from the fund by the subscriber, the declared Head of Department is competent to sanction withdrawal. No documentary proof will be required to be furnished by the subscriber. A simple declaration form by the subscriber explaining the reasons for withdrawal would be sufficient.

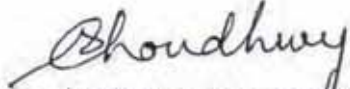
8 As per the GPF(CS) Rule 1960, no time limit has been prescribed for sanction and payment of withdrawal amount. Therefore, it has been decided to prescribe a maximum time limit of fifteen days for sanction and payment of withdrawal from the Fund. In case of emergencies like illness etc., the time limit maybe restricted to seven days.

9. Necessary amendment to the GPF(Central Service)Rules 1960, giving effect to the above provisions will be issued in due course.

10. In so far as persons serving in Indian Audit and Accounts Department are concerned, these orders issue in consultation with the Comptroller and Auditor General of India.

11. This issues with approval of Department of Expenditure, vide their ID No. 4(1)/E-V/2017 dated 28.02.2017.

12. Hindi version of this OM will follow

  
( Sujasha Choudhury )  
Director

To,

1. All Ministries/Departments ( As per Standard Mailing list)
2. Office of C&AG, DDU Marg, New Delhi.
3. Copy to NIC Cell for uploading on the website of the Department.





## **CHAPTER 12**

# **NATIONAL PENSION SCHEME**

## 12.1 Introduction

12.1.1 The Clause 14 (2) of the existing Bureau of Indian Standards (Terms & Conditions of services of employees) Regulations, 2007, relates to National Pension Scheme (NPS). The Clause is as under:

*“The employees who are appointed in the service of Bureau of Indian Standards (BIS) on or after 1st January, 2004 shall be governed by New Pension Scheme of Government of India as contained in (1) Government of India, in the Ministry of Finance, Department of Economic Affairs, O.M. No. 5/7/2003-ECB&PR dated the 22nd December, 2003 and (2) Government of India, in the Ministry of Finance, (CGA) O.M. No. 1(7)(2)/2003/TA/11 dated the 7th January, 2004 read with O.M. No. 1(7)(2)/2003/TA/67-74 dated the 4th February, 2004”.*

12.1.2 Accordingly all employees who join BIS on or after 01.01.2004 are covered under National Pension Scheme.

12.1.3 Pension Fund Regulatory and Development Authority (PFRDA) is the primary authority which regulates NPS. NSDL has been appointed as the Central recordkeeping agency (CRA). Therefore, all communication relating to NPS will be made with NSDL (including opening of PRAN, monthly contribution etc.).

12.2 **The Retirement Benefit to BIS Employee covered under NPS** : The Retirement Benefit of employees covered under NPS are as under:

- a) Retirement Gratuity
- b) Encashment of earned leave
- c) Medical benefits (as per BIS Regulation)

## 12.3 General instructions for employees under NPS

12.3.1 Any employee joining BIS services after 01.04.2004 shall apply for PRAN card within 15 days of his joining BIS in the prescribed **“NPS Subscriber**

**Registration Form” (CSRF)** attached herewith. This form has 3 Annexure (**Annexure I, II and III**) enclosed, P 531-541 The form will be submitted to HRD by Scientific Cadre Officials and to Establishment Department by officials in A&F Cadre.

The registration process is initiated by the HRD/ Establishment Department. The HRD/ Establishment Department will collect the forms, check the forms for their completeness, verify the employment details and affix the stamp and signature. Once verified by HRD/Establishment Department, the FORM will be forwarded to the Finance Department with covering letter (**Form S5**) (**enclosed at P 542-543**). The dealing officials in the Finance Department will verify and then submit the Subscriber details to CRA for registration. Once the process is completed, a Permanent Retirement Account Number (PRAN) will be allotted to the Subscriber by the CRA. PRAN Card and I-PIN/T-PIN are printed and dispatched by CRA to the respective Nodal Office (with separate packets for Finance Department) for onward distribution. The Dealing officials in Finance Department will dispatch PRAN cards to concerned employees within one week of receipt from CRA i.e. NSDL.

12.3.2 An employee who before joining BIS services was a subscriber to NPS, shall submit within 15 days of joining duly filled form called **“Inter Sector Shifting From”** (Form ISS-1) (**enclosed at P 544-547**) for shifting PRAN. The form will be submitted to HRD in case of Scientific Cadre Officials and to Establishment Department in case of A&F Cadre. On receipt of form through HRD/Establishment, Finance Department will facilitate the employee for transferring the PRAN under new DDO (BIS) and payment of NPS subscription on monthly basis.

12.3.3 Any employee who wants to change/correction in subscriber Master details and/or reissue of I-PIN/T-Pin/PRAN Card is required to fill form for “Request for change/correction in subscriber master detail and/or reissue

of I-PIN/T-Pin/PRAN”(Form CS-S2) ) **(enclosed at P 548-554)** attached herewith. The form will be submitted to HRD/Establishment Department.

12.3.4 The contents of the forms will be verified by the Establishment Deptt./ HRD Deptt and sent to Finance department for onward submission to NSDL.

12.3.5 A unique 16 digit Permanent retirement Account Number (PRAN) will be allotted to the subscribers upon their registration with CRA i.e. NSDL.

12.3.6 The PRAN kit will be dispatched to the concerned employee by the dealing officials of Finance Department within one week of receipt from NSDL.

#### 12.4 **Rate of Subscription**

12.4.1 Every employee will make monthly contribution equivalent to 10% of his Pay in pay matrix and Dearness Allowance to the fund, which will be deducted from salary every month by salary section.

12.4.2 Employer's Contribution equivalent to Employee Contribution i.e., 10% of his Pay in pay matrix and Dearness Allowance will be transfer to the fund.

12.4.3 No contribution shall be made during EOL and during suspension. However, if an employee is on HPL, proportionate contribution will be made.

#### 12.5 **Nomination**

12.5.1 Every employee shall make nomination in the prescribed form “**NPS Subscriber Registration Form** ” **(enclosed at P548-554)** conferring on one or more person the right to receive the NPS accumulation in the event of his death in service/after retirement.

12.5.2 The nomination can be cancelled/ changed by the Subscriber after sending duly filed form “ Annexure S2” to Finance Department.

**12.6 Accounting procedure:**

- 12.6.1 NPS contribution shall be deducted from the salary of all the employees one month following the month of joining service.
- 12.6.2 An employee who before joining the services of BIS was already a subscriber to NPS, contribution shall be deducted from the month of his joining service in BIS.
- 12.6.3 There will be separate books of accounts for NPS Fund which will be kept in TALLY.
- 12.6.4 The books of accounts will include the following:
  - (a) Ledger(s);
  - (b) Statement of employees & employer Contribution
- 12.6.5 A Journal Voucher towards Employer contribution of NPS from BIS to NPS Fund will be prepared and sent to Final Account Section of Accounts Department.
- 12.6.6 Entries for the NPS Contribution (Employee as well as Employer contribution), shall be made immediately in the TALLY software.
- 12.6.7 The Section Officer concerned/AD(A&F), HQ will be responsible to upload monthly contribution (both of employee and employer) on the NPS portal by 7th of next month.
- 12.6.8 The Section Officer concerned/AD(A&F), HQ will be responsible to send authorised Bank Payment Voucher to Cash Section for remittance of NPS Contribution to the NPS Authorities by 10th of next month after due reconciliation.
- 12.6.9 NPS Ledgers of all those employees whose details are not uploaded in the NPS portal due to non-availability of PRAN Card etc., will be maintained by concerned dealing officials of Finance Department.



- 12.6.10 After the PRAN Card are received in the Finance Department, Section Officer concerned/AD(A&F), HQ will ensure that the employer and employee contribution along with applicable interest available with BIS is uploaded in the NPS portal and the funds are transferred to NSDL.
- 12.6.11 If any employee leaves the services of BIS before allotment of PRAN number and subsequently requests for transfer of his NPS funds to the PRAN Number allotted by new employer, the same may be transferred as per applicable guidelines of PFRDA.
- 12.6.12 At the end of the Financial Year, NPS Ledger and NPS Fund shall be reconciled after taking into account the interest portion in respect of employee whose PRAN account is not opened. The rate of interest to be taken for this purpose will be same which is applicable on GPF.
- 12.6.13 Copy of the approved NPS Ledger and NPS Fund Statement will be sent to Accounts Department for consolidation in the Annual Accounts of BIS.

## 12.7 **Withdrawal from NPS**

- 12.7.1 Withdrawals from the fund is allowed as per Pension Fund Regulatory and Development Authority (Exist and Withdrawals under the National Pension System) Regulations, 2017 as amended (**enclosed at P 555-587**).
- 12.7.2 The withdrawal request can be made by the subscriber by logging into NPS portal online <https://cra-nsdl.com/CRA/>
- 12.7.3 The subscriber will have to take a print out of the said form and submit printed application along with the relevant documents to Finance Department, HQ for onward submission of the same to PFRDA.

- 12.8 **Retirement-cum-Death Gratuity:** As per the O.M. No. 7/5/2012-P&PW(F)/B dated 26th August, 2016(copy enclosed), Retirement-cum-Death Gratuity is payable as per the CCS(Pension) Rules 1972 (as amended) to NPS Subscribers

at the time of retirement/ quitting of BIS Services/ Death in Service. This will be paid by Pension Section of Finance Department.

## 12.9 Transfer of amount from Recognised Provident Fund to NPS

12.9.1 Transfer of funds of an employee from his existing superannuation fund/ recognised provident fund to PRAN under NPS has been allowed as per the Circular No. PFRDA/2017/11/PD/3 dated 06<sup>th</sup> March, 2017. The detailed procedure for such transfer is given in the Circular (**enclosed at P 588-589**).

12.9.2 On receipt of the intimation and the amount from the Recognized Provident Fund/ Superannuation Fund, along with the request to transfer, the same will be credited to NPS account of the employee and the NPS fund account. The same will also be uploaded by the dealing official of Finance Department in the PRAN A/c of the concerned employee under Arrear Mode with a remark "Transfer from Recognised Provident Fund/Superannuation Fund". The receipts shall be properly deposited to the Cash Section by the concerned dealing officials of Finance Department.

## 12.10 APPENDIX

### 12.10.1 Process Flow Chart and Time Norms:

	<b>Process Flow</b>	<b>Time Norms</b>
i.	Employees joining BIS to apply for PRAN card in the prescribed Form.	Within 15 days of joining.
ii.	Despatch of PRAN Card by dealing official of Finance Department to concerned employee(s).	Within one week of receipt from CRA i.e. NSDL
iii.	Journal Voucher by dealing official of Finance Department for Employer contribution towards NPS Fund	By 5 <sup>th</sup> of next month

	<b>Process Flow</b>	<b>Time Norms</b>
iv.	Upload monthly contribution (both of employee and employer) on the NPS Portal by dealing official of Finance Department	By 7 <sup>th</sup> of next month
v.	Payment Voucher and remittance of fund to NSDL by dealing official of Finance Department.	By 10 <sup>th</sup> of next month.
vi.	NPS Ledger and Fund Statement be prepared and put up to the Director (Finance) by dealing official of Finance Department.	By 15 <sup>th</sup> of next month
vii.	Forwarding of Partial Withdrawal request to PFRDA by dealing official of Finance Department	Within 5 working days of receipt of request from employee
viii.	Payment of Retirement-cum-Death Gratuity (from stage of processing and sanction by competent authority).	Within 5 working days of retirement/ quitting service/ death and receipts of complete papers from Establishment/ HRD
ix.	Transfer of amount from recognised provident fund to NPS – uploading in the PRAN A/c of concerned employee.	Within 5 working days of receipt of amount.

## NATIONAL PENSION SYSTEM (NPS) – SUBSCRIBER REGISTRATION FORM

Select your Central Recordkeeping Agency (CRA) [ Please tick(✓) ]	NSDL e-Governance Infrastructure Ltd. <input type="checkbox"/>	Karvy Computershare Pvt. Ltd. <input type="checkbox"/>
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Please select your category [ Please tick(✓) ]	Central Govt. All Citizen Model <input type="checkbox"/>	State Govt. Corporate Sector <input type="checkbox"/>	NPS Lite (GDS) <input type="checkbox"/>
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To,  
National Pension System Trust.  
Dear Sir/Madam,

I hereby request that an NPS account be opened in my name as per the particulars given below:

**\* indicates mandatory fields. Please fill the form in English and BLOCK letters with black ink pen.** (Refer general guidelines at instructions page)  
**KYC Number, Retirement Adviser Code and Spouse Name fields are not applicable for Government & NPS Lite Subscribers**

KYC Number (if applicable)	Generated from Central KYC Registry
Retirement Adviser Code (If applicable)	

Affix  
recent colour  
photograph of  
3.5 cm × 2.5 cm size /  
Passport size

<b>1. PERSONAL DETAILS:</b> (Please refer to Sr. No.1 of the instructions)	
Name of Applicant in full	Shri <input type="checkbox"/> Smt. <input type="checkbox"/> Kumari <input type="checkbox"/>
First Name*	
Middle Name	
Last Name	
Subscriber's Maiden Name (if any)	
Father's Name*	F i r s t M i d d l e L a s t
(Refer Sr. No. 1 of instructions)	
Mother's Name*	F i r s t M i d d l e L a s t
(Refer Sr. No. 1 of instructions)	
Father's name will be printed on PRAN card. In case, mother's name to be printed instead of father's name [ Please tick (✓) ]	<input type="checkbox"/>
Date of Birth*	d d / m m / y y y y (Date of Birth should be supported by relevant documentary proof)
City of Birth*	
Country of Birth*	
Gender* [ Please tick (✓) ]	Male <input type="checkbox"/> Female <input type="checkbox"/> Others <input type="checkbox"/> Nationality* In-Indian <input type="checkbox"/>
Marital Status*	Married <input type="checkbox"/> Unmarried <input type="checkbox"/> Others <input type="checkbox"/>
Spouse Name*	F i r s t M i d d l e L a s t
(Refer Sr. No. 1 of instructions)	
Residential Status*	Indian

<b>2. PROOF OF IDENTITY (PoI)*</b> (Any one of the documents need to be provided along with the identification number)	
Passport	Passport Expiry Date d d / m m / y y y y
Voter ID Card	PAN Card
Driving License	Driving License Expiry Date d d / m m / y y y y
NREGA JOB Card	
Others	Name of the ID I D N u m b e r Please refer Sr. No. 2 of the instructions.

UID (Aadhaar)

I hereby authorize CRA registered with Pension Fund Regulatory and Development Authority (PFRDA) to use my Aadhaar details for National Pension System (NPS) and authenticate my identity through the Aadhaar Authentication system (Aadhaar based e-KYC services of UIDAI) in accordance with the provisions of the Aadhaar (Targeted Delivery of Financial and other Subsidies, Benefits and Services) Act, 2016 and the allied rules and regulations notified thereunder. I understand that the Aadhaar details (physical and / or digital, as the case maybe) submitted for availing services under NPS will be maintained in NPS till the time the account is not inactive in NPS or the timeframe decided by PFRDA, the regulator of NPS, whichever is later. I understand that Security and confidentiality of personal identity data provided, for the purpose of Aadhaar based authentication is ensured by CRA registered with PFRDA till such time it is acting as CRA for my NPS account.

As per the amendments made under Prevention of Money-Laundering (Maintenance of Records) Second Amendment Rules, 2017 Aadhaar and PAN are mandatory under NPS. If you do not have Aadhaar and / or PAN at present, please ensure that these details are provided within six months of submission of this Subscriber Registration Form.

<b>3. PROOF OF ADDRESS (PoA)*</b> [ Please tick (✓), as applicable ] #Not more than 3 months old. Please refer Sr. No. 2 of the instructions	<b>Correspondence Address</b> Passport /Driving License/UID (Aadhaar)/Voter ID card/NREGA Job Card/Ration Card/Others Registered Lease/Sale agreement of residence #Latest Gas/Electricity/Telephone[Landline] Bill	<b>Permanent Address</b> Passport /Driving License/UID (Aadhaar)/Voter ID card/NREGA Job Card/Ration Card/Others Registered Lease/Sale agreement of residence #Latest Gas/Electricity/Telephone[Landline] Bill
---	--	---

<b>4.1 CORRESPONDENCE ADDRESS DETAILS*</b>	
Address Type*	Residential/Business <input type="checkbox"/> Residential <input type="checkbox"/> Business <input type="checkbox"/> Registered Office <input type="checkbox"/> Unspecified <input type="checkbox"/>
Flat/Room/Door/Block no.	Landmark
Premises/Building/Village	
Road/Street/Lane	
Area/Locality/Taluk	
City/Town/District	PIN Code
State/U.T.	C o u n t r y

<b>4.2 PERMANENT ADDRESS DETAILS*</b> <input type="checkbox"/> Tick (✓) in the box in case the address is same as above.	
Address Type*	Residential/Business <input type="checkbox"/> Residential <input type="checkbox"/> Business <input type="checkbox"/> Registered Office <input type="checkbox"/> Unspecified <input type="checkbox"/>
Flat/Room/Door/Block no.	Landmark
Premises/Building/Village	
Road/Street/Lane	
Area/Locality/Taluk	
City/Town/District	PIN Code
State/U.T.	C o u n t r y

**5. CONTACT DETAILS**

Tel. (Off) (with STD code) +		Tel. (Res): (with STD code) +	
Mobile (Desirable) +	9 1	(Mobile Number is required for communication and to get SMS alerts)	
Email ID			

**6. OTHER DETAILS** ( Please refer to Sr no. 3 of the instructions )

► Occupation Details\* [ please tick(✓) ]

Private Sector  Public Sector  Government Sector  Professional

Self Employed  Homemaker  Student  Others (Please Specify)

► Income Range (per annum) Upto 1 lac  1 lac to 5 lac  5 lac to 10 lac  10 lac to 25 lac  25 lac and above

► Educational Qualifications Below SSC  SSC  HSC  Graduate  Masters  Professionals ( CA, CS, CMA, etc.)

► Please Tick If Applicable Politically exposed person  Related to Politically exposed Person  (Please refer instruction no.3)

**7. SUBSCRIBER BANK DETAILS** ( Please refer to Sr no. 4 of the instructions )

(If Subscriber mentions any of the bank details, all the bank details will be mandatory except MICR Code.)

Account Type [ please tick(✓) ] Savings A/c  Current A/c

Bank A/c Number

Bank Name

Branch Name

Branch Address  PIN Code

State/U.T.  C o u n t r y

Bank MICR Code  IFS Code

**8. SUBSCRIBERS NOMINATION DETAILS\*** (Please refer to Sr. No . 5 of the instructions)

Name of the Nominee (You can nominate up to a maximum of 3 nominees and if you desire so please fill in Annexure III (Additional Nomination Form) provided separately)

First Name	Middle Name	Last Name
<input type="text"/>	<input type="text"/>	<input type="text"/>
Relationship with the Nominee <input type="text"/>	Date of Birth (In case of Minor) <input type="text"/>	<input type="text"/>
Nominee's Guardian Details (in case of a minor)		
First Name	Middle Name	Last Name
<input type="text"/>	<input type="text"/>	<input type="text"/>

**9. NPS OPTION DETAILS** (Please tick (✓) as applicable)I would like to subscribe for Tier II Account also YES  NO  If Yes, please submit details in Annexure I.

(If you wish to activate Tier II account subsequently, you may submit separate application(Annexure S10) to the associated Nodal Office or to POP/POP-SP of your choice. The list of POP/POP-SPs rendering services under NPS and Annexure S10 is available on CRA website)

I would like my PRAN to be printed in Hindi YES  NO  If Yes, please submit details on Annexure II**10. PENSION FUND (PF) SELECTION AND INVESTMENT OPTION\*** ( Please refer to Sr no. 6 of the instructions )**(i) PENSION FUND SELECTION (Tier I) : Please read below conditions before opting for the choice of Pension Funds:**

- Government Sector:** For Government Subscribers, the following PFs act as default PFs as per the guidelines issued by the Government:  
(a) LIC Pension Fund Limited (b) SBI Pension Funds Pvt. Limited (c) UTI Retirement Solutions Ltd.
- All Citizen Model:** Subscribers under All Citizen model have the option to choose the available PFs as per their choice in the table below.
- Corporate Model:** Subscribers shall have the option to choose the available PFs as per the below table in consultation with their respective Employer.
- NPS Lite:** NPS Lite is a group choice model where subscriber has a choice of PF and investment option as available with Aggregator.

Name of the Pension Fund (Please select only one)	Please Tick (✓)	Availability of the Pension Funds		
LIC Pension Fund Limited	<input type="checkbox"/>	Available to Government Sector	Available to NPS Lite	Available to All Citizen Model*
SBI Pension Funds Private Limited	<input type="checkbox"/>			
UTI Retirement Solutions Limited	<input type="checkbox"/>	Available to Corporate Model*	Available to NPS Lite	Available to All Citizen Model*
ICICI Prudential Pension Funds Management Company Limited	<input type="checkbox"/>			
Kotak Mahindra Pension Fund Limited	<input type="checkbox"/>			
Reliance Capital Pension Fund Limited	<input type="checkbox"/>			
HDFC Pension Management Company Limited	<input type="checkbox"/>			
Birla Sunlife Pension Management Limited	<input type="checkbox"/>			

\* Selection of Pension Fund is mandatory both in Active and Auto Choice'.

**(ii) INVESTMENT OPTION**

(Please Tick (✓) in the box given below showing your investment option).

Active Choice  Auto Choice 

Please note:

- In case you select Active Choice fill up section (iii) below and if you select Auto Choice fill up section (iv) below.
- In case you do not indicate any investment option, your funds will be invested in Auto Choice (LC 50).
- In case you have opted for Auto Choice and fill up section (iii) below relating to Asset Allocation, the Asset Allocation instructions will be ignored and investment will be made as per Auto Choice (LC 50).

**(iii) ASSET ALLOCATION (to be filled up only in case you have selected the 'Active Choice' investment option)**

Asset Class	E (Cannot exceed 50%)	C (Max up to 100%)	G (Max up to 100%)	A (Cannot exceed 5%)	Total	Note: 1. The total allocation across E, C, G and A asset classes must be equal to 100%. In case, the allocation is left blank and/or does not equal 100%, the application shall be rejected. 2. Asset class E-Equity and related instruments; Asset class C-Corporate debt and related instruments; Asset class G-Government Bonds and related instruments; Asset Class A-Alternative Investment Funds including instruments like CMBS, MBS, REITS, AIFs, InvIts etc.
Specify %						

**(iv) Auto Choice Option (to be filled up only in case you have selected the 'Auto Choice' investment option). In case, you do not indicate a choice of LC, your funds will be invested as per LC 50.**

Life Cycle (LC)Funds	Please Tick (✓) Only One	Note: 1. LC 75- It is the Life cycle fund where the Cap to Equity investments is 75% of the total asset 2. LC 50- It is the Life cycle fund where the Cap to Equity investments is 50% of the total asset 3. LC 25- It is the Life cycle fund where the Cap to Equity investments is 25% of the total asset
LC 75	<input type="checkbox"/>	
LC 50	<input type="checkbox"/>	
LC 25	<input type="checkbox"/>	

**11. DECLARATION BY SUBSCRIBER\*** ( Please refer to Sr no. 7 of the instructions )

**Declaration & Authorization by all subscribers**

I have read and understood the terms and conditions of the National Pension System and hereby agree to the same along with the PFRDA Act, regulations framed thereunder and declare that the information and documents furnished by me are true and correct, to the best of my knowledge and belief. I undertake to inform immediately the Central Record Keeping Agency/National Pension System Trust, of any change in the above information furnished by me. I do not hold any pre-existing account under NPS. I understand that I shall be fully liable for submission of any false or incorrect information or documents.

I further agree to be bound by the terms and conditions of provision of services by CRA, from time to time and any amendment thereof as approved by PFRDA, whether complete or partial without any new declaration being furnished by me. I shall be bound by the terms and conditions for the usage of I-PIN (to access CRA website and view details) & T-PIN.

**Declaration under the Prevention of Money Laundering Act, 2002**

I hereby declare that the contribution paid by me/on my behalf has been derived from legally declared and assessed sources of income. I understand that NPS Trust has the right to peruse my financial profile or share the information, with other government authorities. I further agree that NPS Trust has the right to close my PRAN in case I am found violating the provisions of any law relating to prevention of money laundering.

Date   /   /

Place :

<b>Signature/Thumb Impression* of Subscriber in black ink</b> (* LTI in case of male and RTI in case of females)

**12. DECLARATION ON FATCA\* (Foreign Account Tax Compliance Act) COMPLIANCE** (Please refer to Sr no. 8 of the instructions):

**Section I\***

US Person\*      Yes       No

**Section II\***

For the purposes of taxation, I am a resident in the following countries and my Tax Identification Number (TIN)/functional equivalent in each country is set out below or I have indicated that a TIN/functional equivalent is unavailable (kindly fill details of all countries of tax residence if more than one):

Particulars		Country (1)	Country (2)	Country (3)
Country/countries of tax residency				
Address in the jurisdiction for Tax Residence	Address Line 1			
	City/Town/Village			
	State			
	ZIP/Post Code			
Tax Identification Number (TIN)/Functional equivalent Number				
TIN/ Functional equivalent Number Issuing Country				
Validity of documentary evidence provided (Wherever applicable)		dd / mm / yyyy	dd / mm / yyyy	dd / mm / yyyy

"I certify that:

- a) It shall be my responsibility to educate myself and to comply at all times with all relevant laws relating to reporting under section 285BA of the Act read with the Rules 114F to 114H of the Income tax Rules, 1962 thereunder and the information provided in the Form is in accordance with the aforesaid rules,
- b) the information provided by me in the Form, its supporting Annexures as well as in the documentary evidence are, to the best of my knowledge and belief, true, correct and complete and that I have not withheld any material information that may affect the assessment/categorization of the account as a Reportable account or otherwise.
- c) I permit/authorise the NPS Trust to collect, store, communicate and process information relating to the Account and all transactions therein, by the NPS Trust and any of NPS intermediaries wherever situated including sharing, transfer and disclosure between them and to the authorities in and/or outside India of any confidential information for compliance with any law or regulation whether domestic or foreign.
- d) I undertake the responsibility to declare and disclose within 30 days from the date of change, any changes that may take place in the information provided in the Form, its supporting Annexures as well as in the documentary evidence provided by me or if any certification becomes incorrect and to provide fresh self-certification along with documentary evidence,
- e) I also agree that in case of my failure to disclose any material fact known to me, now or in future, the NPS Trust may report to any regulator and/or any authority designated by the Government of India (GOI) /RBI/IRDA/PFRDA for the purpose or take any other action as may be deemed appropriate by the NPS Trust if the deficiency is not remedied by me within the stipulated period.
- f) I hereby accept and acknowledge that the NPS Trust shall have the right and authority to carry out investigations from the information available in public domain for confirming the information provided by me to the NPS Trust
- g) I also agree to furnish such information and/or documents as the NPS Trust may require from time to time on account of any change in law either in India or abroad in the subject matter herein.
- h) I shall indemnify NPS Trust for any loss that may arise to the NPS Trust on account of providing incorrect or incomplete information.

Date   /   /

Place :

<b>Signature/Thumb Impression* of Subscriber in black ink</b> (* LTI in case of male and RTI in case of females)

Name of subscriber

**13. DECLARATION BY EMPLOYER**

**Applicable to Government Subscribers only**

**(Subscribers Employment Details to be filled and attested by the Deptt. (All Details are Mandatory))**

Date of Joining  Date of Retirement

Employee Code/ID (If applicable)

PPAN (If applicable)

Group of Employee (Tick as applicable) Group A  Group B  Group C  Group D

Office

Department

Ministry

DDO Registration Number

DTO/PAO/CDDO/DTA/PrAO Registration Number

Basic Pay

Pay Scale

It is certified that the details provided in this subscriber registration form by \_\_\_\_\_ employed with us, including the address and employment details provided above are as per the service record of the employee maintained by us. Also, it is further certified that he/she has read entries/entries have been read over to him/her by us and got confirmed by him/her.

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Signature of the Authorised person (In the box above)	Rubber Stamp of the DDO (In the box above)	Signature of the Authorised person (In the box above)	Rubber Stamp of the DTO/PAO/CDDO/ DTA/PrAO (In the box above)
Designation of the Authorised Person <input type="text"/>	Designation of the Authorised Person <input type="text"/>		
Name of the DDO <input type="text"/>	Name of DTO/PAO/CDDO/DTA/PrAO <input type="text"/>		
Deptt/Ministry <input type="text"/>	Date <input type="text" value="d d / m m / y y y y"/>		

**14. DECLARATION BY EMPLOYER/ CORPORATE**

**Applicable to Corporate Subscribers only**

**(Subscribers Employment Details to be filled and attested by Corporate (All Details are Mandatory))**

Date of Joining  Date of Retirement

Employee Code/ID

Corporate Regd. Number (CHO No.) Allotted by CRA

CBO No. allotted by CRA

Certified that the details provided in this subscriber registration form by \_\_\_\_\_ employed with us, including the employment details provided above are as per the service record of the employee maintained by us. Also, it is further certified that he / she has read the entries / entries have been read over to him / her by us and got confirmed by him / her.

Date  Place

<input type="text"/>	<input type="text"/>
Signature of the Authorised person (In the box above)	Rubber Stamp of the Corporate (In the box above)
Designation of the Authorised Person <input type="text"/>	

**15. TO BE FILLED BY POP-SP**

Receipt No. (17 digits)  POP-SP Registration Number

Document accepted for date of Birth Proof:

Copy of PAN card submitted YES  NO  KYC Compliance YES  NO

Documents Received:  (Originals Verified) Self Certified  (Attested) True Copies

Identity Verification :  Done

**Existing Bank Customer:**

I/we hereby certify/confirm that Shri/Smt/Kum .....is an existing customer of the Bank having fully operative Saving Bank account no.....at.....branch and KYC norms required for opening Bank Account which match the requirements for opening NPS account have been fully complied with. We further confirm that the S. B. a/c of Sh/Smt/Kum .....is not a 'Basic Savings Bank Deposit Account'

**Adhaar Based KYC Certificate:**

I/we hereby certify that Aadhaar Number .....of Sh/Smt/Kum.....has been checked and the name and address mentioned on the original Aadhaar card are matching with that mentioned on NPS application form.

To be filled by POP-SP		Name:	
		Designation:	Place:
POP-SP Seal	Signature of Authorized Signatory	Date <input type="text"/>	

**[To be filled by CRA - Facilitation Centre (CRA-FC)]**

Received by  CRA-FC Registration Number

Received at  Date

Acknowledgement Number (by CRA-FC)

PRAN Alloted

**ACKNOWLEDGEMENT**

Name of the Subscriber:

Contribution Amount Remitted:

Date of Receipt of Application and Contribution Amount:

Stamp and Signature of the Employer/PoP:



## INSTRUCTIONS FOR FILLING THE SUBSCRIBER REGISTRATION FORM

### General Guidelines

- (a) Please fill the form in legible handwriting so as to avoid errors in your application processing. Please do not overwrite. Corrections should be made by cancelling and re-writing and such corrections should be countersigned by the applicant. Each box, wherever provided, should contain only one character (alphabet / number / punctuation mark) leaving a blank box after each word.
- (b) In case, you mention the KYC number submission of proof for the same is necessary.
- (c) Applications incomplete in any respect and/or not accompanied by required documents are liable to be rejected. The application is liable to be rejected if mandatory fields are left blank or the application form is printed back to back.
- (d) The subscriber should not sign across the photograph. The photograph should not be stapled or clipped to the form. If there is any mark on the photograph such that it hinders the clear visibility of the face of the subscriber, the application shall not be accepted.
- (e) Copies of all the documents submitted by the applicant should be self-attested and accompanied by originals for verification by the nodal office.
- (f) Name and Address of the applicant mentioned on the form, should match with the documentary proof submitted.
- (g) The subscriber's thumb's impression should be verified by the designated officer of POP-SP / Nodal Office.

S. No	Item No.	Item Details	Instructions																																																																
1	1	Personal Details	i. This Form is applicable to Resident Indians and there is a separate Form for Non Resident Indians. ii. Currently, Foreign Nationals / Other Country Individuals (OCI) and Persons of Indian Origin (PIO) are not allowed to open PRAN. iii. The applicant shall mention father's name and mother's name and shall select the option to be printed on PRAN Card.																																																																
		Spouse Name	If married, spouse name is mandatory.																																																																
		Father's Name	i. Father's name is mandatory. ii. If father's name has more than 30 digits, you may fill Annexure II for the same.																																																																
		Mother's Name	i. Mother's name is mandatory ii. If Mother's name has more than 30 digits, you may fill Annexure II for the same.																																																																
		Date of Birth	Please ensure that the date of birth matches as indicated in the document provided in the support.																																																																
2	2, 3 & 4	Identity, Correspondence & Permanent address details	<table border="1"> <thead> <tr> <th>S.No</th> <th>Proof of Identity (Copy of any one)</th> <th>S.No</th> <th>Proof of Address (Copy of any one)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Passport issued by Government of India.</td> <td>1</td> <td>Passport issued by Government of India</td> </tr> <tr> <td>2</td> <td>Ration card with photograph.</td> <td>2</td> <td>Ration card with photograph and residential address</td> </tr> <tr> <td>3</td> <td>Bank Pass book or certificate with Photograph.</td> <td>3</td> <td>Bank Pass book or certificate with photograph and residential address</td> </tr> <tr> <td>4</td> <td>Certificate of the POP bank for an existing Bank customer.</td> <td>4</td> <td>Certificate of the POP bank for an existing Bank customer.</td> </tr> <tr> <td>5</td> <td>Voters Identity card with photograph and residential address.</td> <td>5</td> <td>Voters Identity card with photograph and residential address</td> </tr> <tr> <td>6</td> <td>Valid Driving license with photograph</td> <td>6</td> <td>Valid Driving license with photograph and residential address</td> </tr> <tr> <td>7</td> <td>Certificate of identity with photograph signed by a Member of Parliament or Member of Legislative Assembly</td> <td>7</td> <td>Letter from any recognized public authority at the level of Gazetted officer like District Magistrate, Divisional commissioner, BDO, Tehsildar, Mandal Revenue Officer, Judicial Magistrate etc.</td> </tr> <tr> <td>8</td> <td>PAN Card issued by Income tax department</td> <td>8</td> <td>Certificate of address with photograph signed by a Member of Parliament or Member of Legislative Assembly</td> </tr> <tr> <td>9</td> <td>Aadhar Card / letter issued by Unique Identification Authority of India</td> <td>9</td> <td>Aadhar Card / letter issued by Unique Identification Authority of India clearly showing the address</td> </tr> <tr> <td>10</td> <td>Job cards issued by NREGA duly signed by an officer of the State Government</td> <td>10</td> <td>Job cards issued by NREGA duly signed by an officer of the State Government</td> </tr> <tr> <td>11</td> <td>Identity card issued by Central/State government and its Departments, statutory/ Regulatory Authorities, Public Sector Undertakings, Scheduled commercial Banks, Public Financial Institutions, Colleges affiliated to universities and Professional Bodies such as ICAI, ICWAI, ICSI, Bar Council etc.</td> <td>11</td> <td>The identity card/document with address, issued by any of the following: Central/State Government and its Departments, Statutory/Regulatory Authorities, Public Sector Undertakings, Scheduled Commercial Banks, Public Financial Institutions for their employees.</td> </tr> <tr> <td>12</td> <td>Photo. 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		(ii) If the address indicated on the document submitted for identity proof differs from the current address mentioned in the account opening form, a separate proof of address should be obtained. All future communications will be sent to correspondence address. If correspondence & Permanent address are different, then proof for both have to be submitted.																																																																	
		(iii) The KYC documents may be submitted within a period of 30 days after generation of PRAN. (Only for Government Subscribers)																																																																	
3	6	Politically Exposed Person	Politically Exposed Persons' (PEPs) are individuals who are or have been entrusted with prominent public functions in a foreign country, for example heads of state or of the government, senior politicians, senior government, judicial or military officials, senior executives of state-owned corporations, important political party officials.																																																																
4	7	Subscriber's Bank Details	For Tier I, bank details are optional. In case, subscriber provides bank details, it should be supported by cancelled cheque. For activation of Tier II, bank details are mandatory. Please attach a Cancelled cheque (containing Subscriber Name, Bank Account Number and IFS Code) or Bank Certificate containing Name, Bank Account Number and IFS code, for direct credit or electronic transfer. In case if the cheque is not preprinted with name, additionally, a copy of the bank passbook or bank certificate containing Name, Bank Account Number and IFS code should be submitted.																																																																
5	8	Subscriber's Nomination Details	In case of more than one nominee, percentage share value for all the nominees must be integer. Decimals/Fractional values shall not be accepted in the nomination(s). Sum of percentage share across all the nominees must be equal to 100. If sum of percentage is not equal to 100, entire nomination will be rejected.																																																																
6	10	Pension Fund (PF) Selection and Investment Option	For more details on 'Investment Option', you may visit CRA website. Subscribers from Government sector are currently not allowed to exercise the investment option. As mentioned, your contribution will be invested by default PFs as per the guidelines issued by the Government.																																																																
7	11	Declaration by Subscriber	Signature / Thumb impression should only be within the box provided in the form. Thumb impression, if used, should be attested by the designated officer of POP/POP-SP/Nodal office with the official seal and stamp. Left Thumb Impression in case of males and Right Thumb Impression in case of females.																																																																
8	12	Declaration by subscriber on FATCA Compliance	<p>Clarification / Guidelines on filling details if applicant residence for tax purposes in jurisdiction(s) outside India</p> <ul style="list-style-type: none"> <li>Jurisdiction(s) of Tax Residence: Since US taxes the global income of its citizen, every US citizen of whatever nationality, is also a resident for tax purpose in USA.</li> <li>Tax Identification Number (TIN): TIN need not be reported if it has not been issued by the jurisdiction. However, if the said jurisdiction has issued a high integrity number with an equivalent level of identification (a "Functional equivalent"), the same may be reported. Examples of that type of number for individual include, a social security/insurance number, citizen/personal identification/services code/number and resident registration number)</li> <li>If applicant residence for tax purpose in jurisdiction(s) within India, Permanent Account Number (PAN) to be provided as Tax Identification Number (TIN)</li> <li>In case applicant is declaring US person status as 'No' but his/her Country of Birth is US, document evidencing Relinquishment of Citizenship should be provided or reasons for not having relinquishment certificate is to be provided</li> </ul>																																																																

### General Information for Subscribers

- a) The Subscriber can obtain the status of his/her application from CRA and their designated nodal officer.
- b) Subscribers are advised to retain the acknowledgement slip signed/ stamped by the designated nodal officer where they submit the application.
- c) For more information / clarifications, contact CRA:

Website: <https://www.npscra.nsdl.co.in>  
 Call: 022-4090 4242  
 Address: Central Recordkeeping Agency (CRA)  
 NSDL e-Governance Infrastructure Limited  
 1st Floor, Times Tower, Kamala Mills Compound, Senapati Bapat Marg,  
 Lower Parel (W), Mumbai - 400013

Website: <https://nps.karvy.com>  
 Call: 1800 208 1516  
 Address: Central Recordkeeping Agency (CRA)  
 Karvy Computershare Pvt. Ltd.  
 Karvy Selenium Tower B, Plot Nos. 31 & 32, Financial District, Nanakramguda,  
 Gerilingampally Mandal, Hyderabad - 500032

**TIER II DETAILS**

I hereby submit the following details for activation of Tier – II account under NPS.

1. PAN card Number (Mandatory) :
2. **Subscribers Bank Details:** (All bank details are mandatory except MICR Code)  
 If same as Tier I, Please Tick (√)  else, provide the details below: Savings A/c  Current A/c
- Bank A/c Number
- Bank Name
- Branch Name
- Branch Address  PIN CODE
- State/U.T.  C o u n t r y
- Bank MICR Code  IFS Code

**Subscriber's Nomination Details**

If same as Tier I, Please Tick (√)  else, provide the details below. In case you desire to nominate more than one person, please fill Annexure III.

3. Name of the Nominee:

First Name	Middle Name	Last Name
<input type="text"/>	<input type="text"/>	<input type="text"/>

4. Date of Birth (In case of Minor)

5. Relationship with the Nominee:

6. Nominee's Guardian Details (in case of a minor):

First Name	Middle Name	Last Name
<input type="text"/>	<input type="text"/>	<input type="text"/>

**Subscriber Scheme Preference**

7. If same as Tier I, Please Tick (√)  else, provide the details below

(i) **PENSION FUND SELECTION (Tier II) : Please read below conditions before opting for the choice of Pension Funds:**

\* Name of the Pension Funds are given in alphabetical order.

Name of the Pension Fund (Please select only one)	Please Tick (√) Only One
Birla Sunlife Pension Management Limited	<input type="checkbox"/>
HDFC Pension Management Company Limited	<input type="checkbox"/>
ICICI Prudential Pension Funds Management Company Limited	<input type="checkbox"/>
Kotak Mahindra Pension Fund Limited	<input type="checkbox"/>
LIC Pension Fund Limited	<input type="checkbox"/>
Reliance Capital Pension Fund Limited	<input type="checkbox"/>
SBI Pension Funds Private Limited	<input type="checkbox"/>
UTI Retirement Solutions Limited	<input type="checkbox"/>

\* Selection of Pension Fund is mandatory both in Active and Auto Choice.

(ii) **INVESTMENT OPTION**

(Please Tick (√) in the box given below showing your investment option).

Active Choice  Auto Choice

Please note:

- In case you select Active Choice fill up section (iii) below and if you select Auto Choice fill up section (iv) below.
- In case you do not indicate any investment option, your funds will be invested in Auto Choice (LC 50).
- In case you have opted for Auto Choice and fill up section (iii) below relating to Asset Allocation, the Asset Allocation instructions will be ignored and investment will be made as per Auto Choice (LC 50).

**(iii) ASSET ALLOCATION (to be filled up only in case you have selected the 'Active Choice' investment option)**

Asset Class	E (Cannot exceed 50%)	C (Max up to 100%)	G (Max up to 100%)	Total	<b>Note:</b> 1. The total allocation across E, C and G asset classes must be equal to 100%. In case, the allocation is left blank and/or does not equal 100%, the application shall be rejected. 2. Asset class E-Equity and related instruments; Asset class C-Corporate debt and related instruments; Asset class G-Government Bonds and related instruments.
Specify %					

**(iv) Auto Choice Option (to be filled up only in case you have selected the 'Auto Choice' investment option). In case, you do not indicate a choice of LC, your funds will be invested as per LC 50.**

Life Cycle (LC) Funds	Please Tick (√) Only One	Note: 1. LC 75- It is the Life cycle fund where the Cap to Equity investments is 75% of the total asset 2. LC 50- It is the Life cycle fund where the Cap to Equity investments is 50% of the total asset 3. LC 25- It is the Life cycle fund where the Cap to Equity investments is 25% of the total asset
LC 75		
LC 50		
LC 25		

**Declaration & Authorization by subscriber**

I have read and understood the terms and conditions of the National Pension System and hereby agree to the same and declare that the information and documents furnished by me are true and correct, to the best of my knowledge and belief. I undertake to inform immediately the National Pension System Trust, of any change in the above information furnished by me. I do not hold any pre-existing account under NPS. I understand that I shall be fully liable for submission of any false or incorrect information or documents.

I further agree to be bound by the terms and conditions of provision of services by CRA, from time to time and any amendment thereof as approved by PFRDA, whether complete or partial without any new declaration being furnished by me. I shall be bound by the terms and conditions for the usage of I-pin (to access CRA/NPSCAN and view details) & T-pin on the CRA website.

**Declaration under the Prevention of Money Laundering Act, 2002**

I hereby declare that the contribution paid by me/on my behalf has been derived from legally declared and assessed sources of income. I understand that NPS Trust has the right to peruse my financial profile or share the information, with other government authorities. I further agree that NPS Trust has the right to close my PRAN in case I am found violating the provisions of any law relating to prevention of money laundering.

Date:

Place:

**Signature/Thumb Impression\* of  
Subscriber in black ink  
(\* LTI in case of male and RTI in case of female)**

**To be filled by POP/POP – SP/Nodal Office**

POP-SP/Nodal Office Registration Number

Copy of PAN Card Submitted YES  NO

		Name:
		Designation:
		Place:
POP-SP/Nodal Office Seal	Signature of Authorised Signatory	Date <input type="text"/> <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

**ADDITIONAL REQUEST DETAILS****1. Name of Father** (required if name exceeds 30 characters and not able to be covered on page 1 of the application form)First Name Middle Name Last Name **2. Name of Mother** (required if name exceeds 30 characters and not able to be covered on page 1 of the application form)First Name Middle Name Last Name **3. Request for Printing Permanent Retirement Account Number (PRAN) card in Hindi (required only if applicant wants PRAN card in Hindi)**

Please provide the following details in Devnagri script for printing the PRAN card in Hindi. Also, please note that the manner in which the names are provided in this annexure will be displayed on the PRAN card. However, date of birth will be printed in English only. All the given below fields are mandatory.

	<b>Subscriber's Full Name in Hindi</b>	<b>Father/Mother's Full Name in Hindi</b> (As selected in the Subscriber Registration form) Please refer Sr. No. 1 of the instructions.
First Name		
Middle Name		
Last Name		

	<b>Name:</b>
	<b>Place:</b>
<b>Signature/Thumb Impression* of Subscriber in black ink</b>	<b>Date:</b> <input type="text"/> <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

(\* LTI (Left Thumb Impression) in case of male and RTI (Right Thumb Impression) in case of female)

**ADDITIONAL NOMINATION FORM****INSTRUCTIONS FOR FILLING IN THE FORM**

The details of nominees to whom the outstanding pension wealth of the subscriber is payable in case of the demise of the subscriber before entire proceeds are withdrawn is to be provided hereunder (Please refer instruction no: 5). Also, please note that in case of demise of the subscriber after opting for deferred withdrawal, all the outstanding pension wealth present in the NPS account of the subscriber shall be withdrawn upon receiving the request and paid to the nominees as mentioned in this form and the same would be treated as full and final discharge of the obligation.

I, \_\_\_\_\_ hereby nominate the person(s) mentioned below who is/are member(s)/ of my family to receive the amount in my PRAN account under National Pension System in the event of my death.

**1. Name of the Nominee:**

1st Nominee	2nd Nominee	3rd Nominee
First Name _____	First Name _____	First Name _____
Middle Name _____	Middle Name _____	Middle Name _____
Last Name _____	Last Name _____	Last Name _____

**2. Present Communication address of the nominees:**

Address of 1st Nominee	Address of 2nd Nominee	Address of 3rd Nominee
_____	_____	_____
_____	_____	_____
_____	_____	_____

**3. Date of Birth\* (Only in case of a minor):**

1st Nominee	2nd Nominee	3rd Nominee
dd / mm / yyyy	dd / mm / yyyy	dd / mm / yyyy

**4. Relationship with the Nominee:**

1st Nominee	2nd Nominee	3rd Nominee
_____	_____	_____

**5. Percentage Share:**

1st Nominee	2nd Nominee	3rd Nominee
_____ %	_____ %	_____ %

**6. Nominee's Guardian Details (Only in case of a minor):**

1st Nominee's Guardian Details	2nd Nominee's Guardian Details	3rd Nominee's Guardian Details
First Name _____	First Name _____	First Name _____
Middle Name _____	Middle Name _____	Middle Name _____
Last Name _____	Last Name _____	Last Name _____

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 20 \_\_\_\_\_ at \_\_\_\_\_

Signature/ Thumb Impression\* of the Subscriber

\*Note: Left thumb impression in case of illiterate male Subscriber and Right thumb impression in case of illiterate female subscriber must be obtained.

**TO BE FILLED/ATTESTED BY POP-SP/DDO**

Certified that the above declaration and nomination details has been signed / thumb impressed before me by Sh/Smt/Ms. \_\_\_\_\_  
\_\_\_\_\_ after he / she have read the entries / entries have been read over to him / her by me and got confirmed by him / her.

Rubber Stamp of the POP-SP/DDO

Signature of the Authorised Person

POP-SP/DDO Registration Number \_\_\_\_\_  
(Allotted by CRA)

Designation of the Authorised Person : \_\_\_\_\_

POP-SP/DDO Office Name : \_\_\_\_\_

Date 

d	d	/	m	m	/	y	y	y	y
---	---	---	---	---	---	---	---	---	---

**TO BE FILLED/ATTESTED BY POP/POP-SP/PAO/DTO/DTA/PrAO**

POP/POP-SP/PAO/DTO/DTA/PrAO Registration Number  
(Allotted by CRA): \_\_\_\_\_

\_\_\_\_\_

Rubber Stamp of the POP/POP-SP/PAO/DTO/DTA/PrAO

Signature of the Authorised Person

(To be submitted by DDO in duplicate on official stationery)

To NSDL CRA

Date xx/xx/xxxx

From:

DDO Registration Number	CGV012721C
DDO Name and Designation	XXXXXXXXXXXXXXXXXXXX
DDO's Contact No.	01123231696

Enclosed please find 5 numbers of Subscribers registration application forms for the purpose of allotment of Permanent Retirement Account Number (PRAN).

I the authorized signatory do hereby declare that what is stated above is correct and complete.

Yours Faithfully

Signature/Name of authorized signatory  
Stamp of DDO

Acceptance Date and Stamp of FC branch

**Instructions:**

1. This covering letter is to be provided by the DDO along with the subscriber registration forms
2. The total number of forms per covering letter should not exceed 50. If the total subscriber registration form exceeds 50, kindly provide different covering letters.
3. Please quote the correct DDO Reg. No. allotted by CRA. The forms are liable to be rejected if incorrect DDO Reg. No. is mentioned.

(To be submitted by DDO in duplicate on official stationery)

To NSDL CRA,

Date xx/xx/xxxx

From:

PAO Registration Number 2028110  
 PAO Name and Designation xxxxxxxxxxxx  
 PAO's Contact No. 01123231696

Enclosed please find DDO wise Subscriber registration application forms along with the covering letter from the respective DDOs for the purpose of allotment of Permanent Retirement Account Number (PRAN). The details of the DDO are as listed below:

Sr. No.	DDO Registration Number	DDO Office	Number of Packets	Total Number of Forms (in words)
1.	CGV012721C	<b>Bureau of Indian Standards</b> Manak Bhavan, 9 Bahadur Shah Zafar Marg, New Delhi – 110002	xxxx	xxxx

I the authorized signatory do hereby declare that what is stated above is correct and complete.  
 Yours Faithfully

Signature/Name of authorized signatory  
 branch:

Acceptance Date and Stamp of FC

Stamp of PAO

**Instructions:**

1. This covering letter is to be provided by the PAO along with the subscriber registration forms
2. The total number of forms per DDO covering letter in a single packet should not exceed 50
3. The Subscriber application forms should be arranged DDO wise along with the respective DDO covering letter in the same order as mentioned above.
4. The Provisional Receipt Number will be issued DDO wise.
5. Please quote the correct PAO Reg. No. allotted by CRA. The forms are liable to be rejected if incorrect PAO Reg. No. is mentioned.



National Pension System (NPS)

Subscriber Shifting

(Please fill all the details in CAPITAL LETTERS & in BLACK INK only. All fields / sections marked in \* are mandatory.)

(Please tick the respective block which is applicable to you)

A. General Information:

I) NAME \*  
[Grid for Name entry]

II) PRAN (Permanent Retirement Account Number) \*  
[Grid for PRAN entry]

III) Existing PRAN association (refer Instruction no. I)

a) Sector: \*     Central Government        State Government        All Citizens of India (UOS)        Corporate Sector  

b) DDO / CBO / POP-SP Reg. No: \*  
\_\_\_\_\_

c) DDO / CBO / POP-SP Name: \*  
\_\_\_\_\_

IV) Target PRAN association (refer Instruction no. II)

a) Sector:\*     Central Government        State Government        All Citizens of India (UOS)        Corporate Sector  

b) DDO / CBO / POP-SP Reg No: \*  
\_\_\_\_\_

c) DDO / CBO / POP-SP Name: \*  
\_\_\_\_\_

B. Additional information for subscribers shifting to All Citizens of India - UOS

V. Subscriber Scheme Preference

a) PFM (Name in alphabetical order)                  Please tick only one

1 DSP BlackRock Pension Fund Managers Private Limited  
2 HDFC Pension Management Company Limited  
3 ICICI Pension Fund Management Company Limited  
4 Kotak Mahindra Pension Fund Limited

[Grid for PFM selection]

5 LIC Pension Fund Limited  
6 Reliance Capital Pension Fund Limited  
7 SBI Pension Funds Private Limited  
8 UTI Retirement Solutions Limited

[Grid for PFM selection]

(Selection of PFM is mandatory both in Active and Auto Choice. In case you do not indicate a choice of PFM, your application form shall be summarily rejected).

b) Investment Option (refer Instruction no. VI & VII)

Active Choice        Auto Choice        (For details on Auto Choice, please refer to the Offer Document)

Note:-

1. In case you do not indicate any investment option, your funds will be invested in Auto Choice

2. In case you have opted for Auto Choice, DO NOT fill up section (V.c) below relating to Asset Allocation. In case you do, the Asset Allocation instructions will be ignored and investment will be made as per Auto Choice.

c) Asset Allocation table (to be filled up only in case you have selected the 'Active Choice' investment option)

Asset Class	E (Cannot exceed 50%)	C	G	Total
% share				100%

Note:- The allocation across E, C and G asset classes must equal 100%. In case, the allocation is left blank and/or does not equal 100%, the application shall be rejected by the POP.

VI. KYC details (Applicable only if subscriber is shifting from Government Sector)

(Refer instruction no. X)

a) KYC document accepted for identify proof : \_\_\_\_\_

b) KYC document accepted for address proof : \_\_\_\_\_

c) Document accepted for Date of birth proof : \_\_\_\_\_

C. Additional information for subscribers shifting to Central Government or State Government (to be filled by target DDO)

(Please refer to instruction No. VIII & IX)

VII. Subscribers Employment Details to be filled and attested by DDO (All Details are Mandatory)

a) Date of Joining: [Grid]                  b) Date of Retirement: [Grid]  
D D M M Y Y Y Y                                  D D M M Y Y Y Y

c) Group of the Employee     A        B        C        D

d) Office

e) Department

f) Ministry

g) Basic Salary

h) Pay Scale

Certified that the above declaration has been signed / thumb impressed before me by \_\_\_\_\_ after he / she has read the entries / entries have been read over to him / her by me and got confirmed by him / her. Also certified that the date of birth and employment details is as per employee records available with the Department.

Signature of the Authorised Person \_\_\_\_\_

Designation of the Authorised Person \_\_\_\_\_ Rubber Stamp of the DDO

Date : \_\_\_\_\_ Name of the DDO \_\_\_\_\_

Department / Ministry \_\_\_\_\_

**VIII. Subscriber's Bank Details\* (The subscribe shall provide a cancelled cheque, the details of which should match the bank details provided)**

a) Bank A/c Number

b) Bank Name

c) Bank Branch

d) Bank Address

e) Pin Code

f) Bank MICR Code

g) IFS code (Wherever applicable)

**D. Additional information for subscribers shifting to Corporate Sector (to be verified by the Corporate Office of the subscriber concerned)**

**IX. Subscribers Employment and PAN Details**

a) Date of Joining\* :  D D M M Y Y Y Y      b) Date of Retirement\* :  D D M M Y Y Y Y

c) Employee ID\*

d) CHO Reg No\*:       e) PAN :

Certified that the above declaration has been signed before me by \_\_\_\_\_ after he / she has read the entries / entries have been read over to him / her by me and got confirmed by him / her. Also certified that the date of birth and employment details is as per employee records available with the Corporate.

Signature of the Authorised Person \_\_\_\_\_

Designation of the Authorised Person \_\_\_\_\_ Rubber Stamp of the Corporate

Rubber Stamp of the Corporate

**X. Subscriber's Bank Details (The subscribe shall provide a cancelled cheque, the details of which should match the bank details provided)**

a) Bank A/c Number

b) Bank Name

c) Bank Branch

d) Bank Address

e) Pin Code

f) Bank MICR Code

g) IFS code (Wherever applicable)

**XI. Subscriber Scheme Preference (Applicable only if the target Corporate has given the option of selecting scheme preference to the associated employees)**

a) PFM (Name in alphabetical order) Please tick only one

- |   |                          |   |                          |
|---|--------------------------|---|--------------------------|
| 1 DSP BlackRock Pension Fund Managers Private Limited | <input type="checkbox"/> | 5 LIC Pension Fund Limited              | <input type="checkbox"/> |
| 2 HDFC Pension Management Company Limited             | <input type="checkbox"/> | 6 Reliance Capital Pension Fund Limited | <input type="checkbox"/> |
| 3 ICICI Pension Fund Management Company Limited       | <input type="checkbox"/> | 7 SBI Pension Funds Private Limited     | <input type="checkbox"/> |
| 4 Kotak Mahindra Pension Fund Limited                 | <input type="checkbox"/> | 8 UTI Retirement Solutions Limited      | <input type="checkbox"/> |

(Selection of PFM is mandatory both in Active and Auto Choice. In case you do not indicate a choice of PFM, your application form shall be summarily rejected).

b) Investment Option (refer Instruction no. VI & VII)

Active Choice  Auto Choice  (For details on Auto Choice, please refer to the Offer Document)

Note:-

- In case you do not indicate any investment option, your funds will be invested in Auto Choice
- In case you have opted for Auto Choice, DO NOT fill up section (V.c) below relating to Asset Allocation. In case you do, the Asset Allocation instructions will be ignored and investment will be made as per Auto Choice.

c) Asset Allocation table (to be filled up only in case you have selected the 'Active Choice' investment option)

Asset Class	E	C	G	Total
% share				100%

Note:- The allocation across E, C and G asset classes must equal 100%. In case, the allocation is left blank and/or does not equal 100%, the application shall be rejected by the POP.

**XII. KYC details (Applicable only if subscriber is shifting from State / Central Government Sector)**

(Refer instruction no. X)

- KYC document accepted for identify proof : \_\_\_\_\_
- KYC document accepted for address proof : \_\_\_\_\_
- Document accepted for Date of birth proof : \_\_\_\_\_

**Declaration (Applies to subscribers across all sectors):**

I agree to be bound by the terms and conditions for the target sector (in which my PRAN will belong after processing of this Intersector Shifting request) and understand that CRA may, as approved by PFRDA, amend any of the services completely or partially without any new Declaration / Undertaking being signed. Further, I agree to pay all the necessary charges, as applicable, of the target sector.

Date \_\_\_\_\_ Signature/Left Thumb impression of Subscriber\* \_\_\_\_\_

For Officie use only (To be filled up by the officer accepting the form)

Received by: _____	PAO/POP –SP Registration Number: _____
Received at: _____	Date: _____ Time Stamp: _____
Details verified by: _____	Date: _____ Time stamp: _____

Receipt Number Issued by the receiving office (only for POP-SP)

XXXXXXXXXXXXXXXXXXXXXXXXXX

**Instructions for filling the form**

- I. Details of the DDO / POP-SP with which the PRAN is currently associated.
- II. Details of the DDO / POP-SP with which the PRAN will be associated.
- III. Please quote the correct PRAN and attach a copy of the PRAN Card
- IV. This form is to be used by the subscriber only
- V. Sector for 'Existing PRAN association' and 'Target PRAN association' can be the same only if a subscriber is shifting from one State Governemnt to another State
- VI. Active choice - Under Active choice, subscribers have an option to choose a fund manager and provide the ratio in which his / her funds are to be invested among asset classes.
  - a. PFM selection is mandatory. The form shall be rejected if a PFM is not opted for.
  - b. Allocation under Equity (E) cannot exceed 50%
  - c. A subscriber opting for active choice may select the available asset classes ("E", "G", & "C"). However, the sum of percentage allocation across all the selected asset classes must equal 100. If the sum of percentage allocations is not equal to 100%, or the asset allocation table is left blank, the application shall be rejected.
- VII. Auto choice - Under Auto choice investment will be made in a lifecycle fund in the schemes of PFM chosen by Subscriber.
  - A subscriber opting for Auto Choice must also select a PFM. The application shall be rejected if the subscriber does not indicate his/her choice of PFM.
  - In case both investment option and the asset allocation table are left blank, the subscriber's funds will be invested as per Auto Choice
  - For more details on investment options and asset classes, please refer to the Offer Document.

VIII. Employment details are to be captured in CRA system by the target PAO/DTO along with other details, if the subscriber is shifting from UOS to Central / State Governemnt sector

IX. PAO/DTO have to modify the employment details of the subscriber after the shifting of the PRAN, in case of subscriber shifting from Central Government to State Government or vice versa or across two State Governments, i.e, both existing and new PRAN association are Government Sectors

X. Illustrative list of documents acceptable as proof of identity and address

No.	Proof of Identity (Copy of any one)	No.	Proof of Address (Copy of any one)
i)	School Leaving Certificate	i)	Electricity bill <sup>^</sup>
ii)	Matriculation Certificate	ii)	Telephone bill <sup>^</sup>
iii)	Degree of Recognized Educational Institution	iii)	Depository Account Statement <sup>^</sup>
iv)	Depository Account Statement	iv)	Credit Card Statement <sup>^</sup>
v)	Bank Account Statement / Passbook	v)	Bank Account Statement / Passbook <sup>^</sup>
vi)	Credit Card	vi)	Employer Certificate <sup>^</sup>
vii)	Water Bill	vii)	Rent Receipt <sup>^</sup>
viii)	Ration Card	viii)	Ration Card
ix)	Property Tax Assessment Order	ix)	Property Tax Assessment Order
x)	Passport	x)	Passport
xi)	Voter's Identity Card	xi)	Voter's Identity Card
xii)	Driving License	xii)	Driving License
xiii)	PAN Card		Certificate of address signed by a Member of Parliament or Member of Legislative Assembly or Municipal Councillor or a Gazetted Officer.
xiv)	Certificate of identity signed by a Member of Parliament or Member of Legislative Assembly or Municipal Councillor or a Gazetted Officer.	xiii)	

Note:

1) Proof of Address mentioned in Sr. No. i) to vii) (^) should not be more than six months old on the date of application.

2) You are required to bring original documents & two self-attested photocopies (Originals will be returned over-the-counter after verification)

**Request For Change/Correction in Subscriber Master details And/Or Reissue of I-Pin/T-Pin/PRAN Card**

(To avoid mistake(s), please read the accompanying instructions carefully before filling up the form)

**PRAN is mandatory. Fill only the field(s) which is/are to be modified with the revised details.**

I hereby request for the following details for the change. (Please tick )

(A) Changes or Correction in Personal details (other than DOB) (D) Reissue of PRAN Card (B) Changes or Correction in Nomination details (E) Changes or Correction in Date of Birth (C) Reissue of I PIN and/or T PIN Permanent Retirement Account Number \*: 

I hereby submit the following details of change. (Please tick the box on left margin of appropriate row where change/correction is required and provide the details in the corresponding rows.)

 **Section A: Change in Personal Details** (Please refer to Sr. No.1 to 5of the instructions for supporting document)**Change or Correction in Name (\* Indicates Mandatory Field)** 1. Full Name (Full expanded name: Initials are not permitted)Please Tick as applicable Shri  Smt.  Kumari 

First Name \*

Middle Name

Last Name

If the correction in the name to be made in Hindi, Yes  (Please provide the details in the annexure on Page No. 7) 2. Gender : Male Female  3. PAN  (PAN should be supported by copy of PAN card) 4. Category (Please tick (✓) any one): Government  Private Sector  Self Employed  NRI  Others  5. Father's Full Name:

First Name \*

Middle Name

Last Name

In case of changes in details pertaining to the point 1 or 3 or 6, CRA shall reprint the PRAN card and shall send the same to the subscriber. This will be charged by CRA.

 6. Present Address\* (NRIs may please refer to Sr. No. 5 of the instructions):

Flat/Unit No. Block no.

Name of Premise/Building/Village

Area/Locality/Taluka

District/Town/City

State / Union Territory

Country

Pin Code

7. Permanent Address\*:If same as above, Please Tick  else,

Flat/Unit No, Block no.

Name of Premise/Building/Village

Area/Locality/Taluka

District/Town/City

State / Union Territory

Country

Pin Code

8. Phone No.

STD Code Phone No.

9. Mobile No.

10. Email ID

11. Do you want to subscribe to SMS Alerts (To be made available later, on a chargeable basis): Yes  No

12. Subscribers Bank Details:(please refer to Sr. No. 6 of instruction)

You want to change Bank details of: Tier I  Tier II

(In case you want to change bank details in both Tier I & Tier II Account, tick both check box)

**Tier I Account:** Savings A/c  Current A/c

Bank A/c Number

Bank Name

Bank Branch

Bank Address

Pin Code

Bank MICR Code

IFS code (Wherever applicable)

**Tier II Account: If same as above for Tier I Yes  OR,**

Savings A/c  Current A/c

Bank A/c Number

Bank Name

Bank Branch

Bank Address

Pin Code

Bank MICR Code

IFS code (Wherever applicable)

**Section B – Change in Subscriber’s Nomination Details** (Please refer to Sr. No.6 and 7 of the instructions)

You want to change Nomination details of: Tier I  Tier II

(In case you want to change nomination details in both Tier I & Tier II Account, tick both check box)

**Tier I Account:**

1. Name of the Nominee:

1st Nominee

2nd Nominee

3rd Nominee

First Name*	First Name *	First Name*
Middle Name	Middle Name	Middle Name
Last Name	Last Name	Last Name

2. Date of Birth (In case of a minor):

1st Nominee	2nd Nominee	3rd Nominee

3. Relationship with the Nominee:

1st Nominee*	2nd Nominee*	3rd Nominee *

4. Percentage Share:

1st Nominee*	%	2nd Nominee *	%	3rd Nominee*	%

5. Nominee’s Guardian Details (in case of a minor):

1st Nominee’s Guardian Details

2nd Nominee’s Guardian Details

3rd Nominee’s Guardian Details

First Name	First Name	First Name
Middle Name	Middle Name	Middle Name
Last Name	Last Name	Last Name

**Tier II Account: If same as above for Tier I Yes  else,**

1. Name of the Nominee:

1st Nominee

2nd Nominee

3rd Nominee

First Name*	First Name *	First Name*
Middle Name	Middle Name	Middle Name
Last Name	Last Name	Last Name

2. Date of Birth (In case of a minor):

1st Nominee	2nd Nominee	3rd Nominee

3. Relationship with the Nominee:

1st Nominee*	2nd Nominee*	3rd Nominee *

4. Percentage Share:

1st Nominee*	%	2nd Nominee *	%	3rd Nominee*	%

5. Nominee's Guardian Details (in case of a minor):

1st Nominee's Guardian Details	2nd Nominee's Guardian Details	3rd Nominee's Guardian Details
First Name	First Name	First Name
Middle Name	Middle Name	Middle Name
Last Name	Last Name	Last Name

**Section C –Request for Reissue of I-PIN/T-PIN**

I hereby request you to reissue the following.

T-PIN  I-PIN

**Section D– Request for Reissue of PRAN card.**

Reissue of T-Pin, I-Pin and reissue of PRAN card will be chargeable by the CRA.

**Section E- Change or Correction in Date Of Birth**

Date of Birth 

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

 (\* Employer certification is Mandatory & Please refer to Sr. No.8 of the instructions. )

I _____, the applicant, do hereby Declare that the information provided above is true to the best of my knowledge & belief. Date : <table border="1" style="display: inline-table; vertical-align: middle;"> <tr> <td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td> </tr> </table> D D M M Y Y Y Y									Signature/Thumb Impression* of the Subscriber

\* Certified that the above declaration regarding correction/change in Date of Birth has been signed before me by \_\_\_\_\_ after he / she has read the entries / entries have been read over to him / her by me and got confirmed by him / her. Also certified that the date of birth details is as per employee records available with the Corporate.

--

Signature of the Authorised Person

--

Rubber Stamp of the Corporate

Designation of the Authorised Person : \_\_\_\_\_

Name of the corporate: \_\_\_\_\_

Date : 

--	--	--	--	--	--	--	--

  
 D D M M Y Y Y Y

(\* Note: Employer Certification is mandatory only if there is any correction change in Date of Birth. )



**To be filled by POP-SP**

Copy of PAN card submitted

: Yes

No

	<b>Signature of Authorized Signatory</b>
	Name : _____ Place : _____ Désignation : _____ Date : <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
<b>POP-SP</b>	

**[To be filled by CRA/CRA-FC ]**

Received by: \_\_\_\_\_

CRA-FC Registration Number: \_\_\_\_\_

Received at : \_\_\_\_\_

Date: \_\_\_\_\_

Acknowledgement Number  
(To be provided by CRA-FC)

**INSTRUCTIONS FOR FILLING THE FORM**

- a. This form is to be used for the purpose of change/correction in subscriber personal details, nominee details, reissue of I-Pin /T-Pin or reissue of PRAN card.
- b. The form is to be submitted at the POP-SP for carrying out the necessary changes.
- c. Form to be filled legibly in BLOCK LETTERS and in BLACK INK only. Please fill the form in legible handwriting so as to avoid errors in your application processing. Please do not overwrite. Corrections should be made by cancelling and re-writing and such corrections should be counter-signed by the applicant.
- d. Please tick the box on the left margin of appropriate row where change/correction is required' and provide the details in the corresponding row. Please strike off the remaining blank rows for which no change is requested. Each box, wherever provided, should contain only one character (alphabet/number/punctuation mark) leaving a blank box after each word.
- e. **Details Marked with (\*) are the mandatory fields.**
- f. **Mention 12 digits PRAN correctly.**
- g. All dates Should be in "DDMMYYYY" Format
- h. Application incomplete in any respect and/or not accompanied by required documents is liable to be rejected. The application is liable to be rejected if mandatory fields are left blank.
- i. **Reissue of T-Pin, I-Pin and reissue of PRAN card will be chargeable by the CRA.**
- j. **Subscribers are advised to retain the acknowledgement slip signed/ stamped by the POP-SP where they submit the application**

Subscriber's Personal Details			
Sr. No.	Item No.	Item Details	Guidelines for Filling the Form
<b>Section A – Subscriber's Personal Details</b>			
1.	1.	Full Name	In case of change in name please provide the requisite proof such as marriage certificate or Gazette copy of name change.
2.	2.	Gender	Please provide a copy of Gazette Notification supporting the change
3.	4.	Category	Fund transfers by NRIs would be subject to regulatory requirements as prescribed by RBI from time to time and FEMA requirements.
4.	6& 7.	Present Address& Permanent Address	An NRI subscriber would need to furnish an Indian address as present address for communication and bank details within India. All future communications will be sent to present address. List of documents accepted as proof of address is given below.
5.	12	Bank Details	The subscribers shall provide a <b>cancelled cheque</b> , the details of which should match the bank details provided.
<b>Section B - Subscriber's Nomination Details</b>			
6.	1 to 4	Nomination Details	1) Subscriber can nominate a maximum of three nominees. 2) Subscriber cannot fill the same nominee details more than once for same tier. 3) Percentage share value for all the nominees must be integer. Decimals/Fractional values shall not be accepted in the nomination(s). 4) Sum of percentage share across all the nominees must be equal to 100. If sum of percentage is not equal to 100, entire nomination will be rejected.
7.	5.	Nominee's Guardian Details	If a nominee is a minor, then nominee's guardian details shall be mandatory.
<b>Section E - Subscriber's Date of Birth Details</b>			
8.	1.	Date of Birth	Please ensure that this matches with the Date of Birth as indicated in the document provided in support

Illustrative list of documents acceptable as proof of identity and address		
Sr. No.	Proof of Identity (Copy of any one of the given below documents)	Proof of Address (Copy of any one of the given below documents)
a	Passport issued by Government of India	Passport issued by Government of India
b	Ration card with photograph	Ration card with photograph and residential address
c	Bank Pass book or certificate with Photograph	Bank Pass book or certificate with photograph and residential address
d	Voters Identity card with photograph and residential address	Voters Identity card with photograph and residential address
e	Valid Driving license with photograph	Valid Driving license with photograph and residential address
f	PAN Card issued by Income tax department	Letter from any recognized public authority at the level of Gazetted officer like District Magistrate, Divisional commissioner, BDO, Tehsildar, Mandal Revenue Officer, Judicial Magistrate etc.
g	Certificate of identity with photograph signed by a Member of Parliament or Member of Legislative Assembly	Certificate of address with photograph signed by a Member of Parliament or Member of Legislative Assembly
h	Aadhar Card / letter issued by Unique Identification Authority of India	Aadhar Card / letter issued by Unique Identification Authority of India clearly showing the address
i	Job cards issued by NREGA duly signed by an officer of the State Government	Job cards issued by NREGA duly signed by an officer of the State Government
j	Photo Identity Card issued by Government, Defence, Paramilitary and Police Department's	Latest Electricity/water bill in the name of the Subscriber / Claimant and showing the address (less than 6 months old)
k	Ex-Service Man Card issued by Ministry of Defence to their employees	Latest Telephone bill in the name of the Subscriber / Claimant and showing the address (less than 6 months old)
l	Photo Credit card	Latest Property/house Tax receipt (not more than one year old)
m		Existing valid registered lease agreement of the house on stamp paper (in case of rented/leased accommodation)
<b>NOTE : You are required to bring original documents &amp; two self-attested photocopies(originals will be returned over-the-counter)</b>		

**GENERAL INFORMATION FOR SUBSCRIBERS**

- a) For any further clarification please refer to the PFRDA website [www.pfrda.org.in](http://www.pfrda.org.in) or call on our toll free no. **1800110708**  
b) The Subscriber can obtain the status of his/her application from the CRA website or through the respective employer.  
c) For more information

Visit us at <http://www.npscra.nsdl.co.in>

Call us at 022-24994200 or e-mail us at [info.cra@nsdl.co.in](mailto:info.cra@nsdl.co.in)

Write to: Central Recordkeeping Agency, National Securities Depository Limited, 4th Floor, 'A' Wing, Trade World, Kamala Mills Compound, Senapati Bapat Marg, Lower Parel (W), Mumbai - 400 013.

प्रान कार्ड हिंदी में मुद्रित कराने के लिए विवरण दें। (कृपया विवरण देवनागरी लिपि में ही दें):

कृपया नोट करे कि इस अनुलग्नक में दिए अनुसार ही आपका नाम प्रान कार्ड पर दर्शाया जाएगा ।  
तथापि, जन्मतिथि केवल अंग्रेजी मे ही मुद्रित होगी ।

अभिदाता का पूरा नाम :

प्रथम नाम\* : .....

मध्य नाम : .....

अंतिम नाम : .....

पिता का नाम :

प्रथम नाम\* : .....

मध्य नाम : .....

अंतिम नाम : .....

(\* अनिवार्य स्थान दर्शाता है)

अभिदाता के हस्ताक्षर/अंगूठेकानिशान*

.....  
अभिदाताकानाम : .....

**PENSION FUND REGULATORY AND DEVELOPMENT AUTHORITY**

**NOTIFICATION**

**Pension Fund Regulatory and Development Authority (Exits and Withdrawals Under the National Pension System) Regulations 2015**

New Delhi, the 11th May, 2015

No.PFRDA/12/RGL/139/8— In exercise of the powers conferred by sub-section (1) of section 52 read with clauses (g), (h), and (i) of sub-section (2) thereof of the Pension Fund Regulatory and Development Authority Act, 2013 (23 of 2013), the Pension Fund Regulatory and Development Authority hereby makes the following regulations, namely:-

*CHAPTER I*  
**PRELIMINARY**

1. Short title and commencement.—(1) These regulations may be called the Pension Fund Regulatory and Development Authority (Exits and Withdrawals under the National Pension System) Regulations, 2015.

"The regulations aim at providing an effective mechanism in the interest of subscribers, upon exit or withdrawal from the National Pension System, including the conditions, purpose, frequency and limits for withdrawals from individual pension account, as also the conditions, subject to which a subscriber shall exit from the National Pension System and purchase an annuity thereupon."

(2) They shall come into force on the date of their publication in the Official Gazette.

2. Definitions.- (1) In these regulations, unless the context otherwise requires,-

(a) "Act" means the Pension Fund Regulatory and Development Authority Act, 2013 (23 of 2013);

(b) "accumulated pension wealth" means the monetary value of the pension investments accumulated in the Permanent Retirement Account of a subscriber under the National Pension System;

(c) "aggregator" means an intermediary registered with the Authority under sub-section (3) of section 27 of the Act, to perform subscriber interface functions under the National Pension System-Swavalamban and have the functional relationship with a known customer base for delivery of some socio-economic goods or services;

(d) "annuity service provider" means a life insurance company registered and regulated by the Insurance Regulatory and Development Authority and empanelled by the Authority for providing annuity services to the subscribers of the National Pension System;

(e) "citizen of India" means a person qualified to be a citizen of India under the Citizenship Act, 1955 (57 of 1955);

(f) "compliance officer" means a person of responsibility from the National Pension System Trust or any other intermediary or entity entrusted with the responsibility of receiving, processing and settlement of withdrawal claims from the subscribers under the National Pension System and responsible for monitoring compliance, of the provisions of the Act or the rules or the regulations made or notifications, guidelines or instructions issued by the Authority from time to time;

- (g) “government sector subscriber” means a subscriber enrolled in the National Pension System through the nodal offices of the Central Government or the State Governments and registered as such with the central recordkeeping agency;
- (h) “National Pension System-Lite” means a feature of optimized group model of National Pension System for persons belonging to unorganized sector of which the National Pension System-Swavalamban is a component where Government of India co-contribution is admissible;
- (i) “Permanent Retirement Account Number (PRAN)” means a unique identification number allotted to each subscriber by the central recordkeeping agency;
- (j) “Swavalamban subscriber” means a subscriber who is registered as such with the central recordkeeping agency under the National Pension System and where Government of India co-contribution is admissible;
- (2) Words and expressions used and not defined in these regulations but defined in the Act shall have the meanings assigned to them in the Act.

## *CHAPTER II*

### EXIT FROM NATIONAL PENSION SYSTEM

For the purpose of exit from the National Pension System, the subscribers are categorized and defined as, (1) Government sector, (2) All citizens including corporate sector and (3) NPS- Lite and Swavalamban subscribers. The exit regulations specified hereunder shall apply accordingly to the category to which the subscribers.

3. Exit from National Pension System for government sector subscribers.-A government sector subscriber shall exit from the National Pension System in the manners specified hereunder, namely:-

(a) Where the subscriber who, upon attaining the age of superannuation as prescribed by the service rules applicable to him or her, retires, then at least forty per cent. out of the accumulated pension wealth of such subscriber shall be mandatorily utilized for purchase of annuity providing for a monthly or any other periodical pension and the balance of the accumulated pension wealth, after such utilization, shall be paid to the subscriber in lump sum:

Provided that,-

(i) the following shall be the default annuity contract that will be applicable and wherein the annuity contract shall provide for annuity for life of the subscriber and his or her spouse (if any) with provision for return of purchase price of the annuity and upon the demise of such subscriber, the annuity be re-issued to the family members in the order specified hereunder at a premium rate prevalent at the time of purchase of such annuity by utilizing the purchase price required to be returned under the annuity contract (until all the family members in the order specified below are covered) :

- (a) living dependent mother of the deceased subscriber;
- (b) living dependent father of the deceased subscriber.

After the coverage of all the family members specified above, the purchase price shall be returned to the surviving children of the subscriber and in the absence of children, the legal heirs of the subscriber, as may be applicable;

the subscriber who wishes to opt out of the default option mentioned above and wishes to choose the annuity contract of his choice from the available annuity types or contracts with the annuity service providers, shall be required to specifically opt for such an option.

(ii) where the subscriber does not desire to withdraw the balance amount, after purchase of mandatory annuity, such subscriber shall have the option to defer the withdrawal of the lump sum amount until he or she attains the age of seventy years, provided the subscriber intimates his or her intention to do so in writing in the specified form at least fifteen days before the attainment of age of superannuation to the National Pension System Trust or an intermediary or entity authorized by the Authority for this purpose;

(iii) where the subscriber desires to defer the purchase of annuity, he or she shall have the option to do so for a maximum period of three years from the date of attainment of age of superannuation, provided the subscriber intimates his or her intention to do so in writing in the specified form at least fifteen days before the attainment of age of superannuation to the National Pension System Trust or an intermediary or entity authorized by the Authority for this purpose. It shall be a condition precedent to opt for such deferment of annuity purchase that in case if the death of the subscriber occurs before such due date of purchase of an annuity after the deferment, the annuity shall mandatorily be purchased by the spouse (if any) providing for annuity for life of the spouse with provision for return of purchase price of the annuity and upon the demise of such spouse be re-issued to the family members in the order of preference provided hereunder at a premium rate prevalent at the time of purchase of the annuity, utilizing the purchase price required to be returned under the contract ( until all the members given below are covered):-

- (a) living dependent mother of the deceased subscriber ;
- (b) living dependent father of the deceased subscriber.

After the coverage of all such members, the purchase price shall be returned to the surviving children of the subscriber and in absence of children legal heirs of the subscribers as applicable;

(iv) where the subscriber desires to defer the withdrawal of lump sum amount or, the purchase of annuity, the subscriber shall be allowed to do so, provided the subscriber agrees to bear the maintenance charges of the Permanent Retirement Account, including the charges payable to the central recordkeeping agency, pension fund, Trustee Bank or any other intermediary, as may be applicable from time to time;

(v) where the accumulated pension wealth in the Permanent Retirement Account of the subscriber is equal to or less than a sum of two lakh rupees, the subscriber shall have the option to withdraw the entire accumulated pension wealth without purchasing annuity and upon such exercise of this option, the right of such subscriber to receive any pension or other amount under the National Pension System or from the government shall extinguish;

(b) where the subscriber who, before attaining the age of superannuation prescribed by the service rules applicable to him or her, voluntarily retires or exits, then at least eighty per cent. out of the accumulated

pension wealth of the subscriber shall mandatorily be utilized for purchase of annuity and the balance of the accumulated pension wealth, after such utilization, shall be paid to the subscriber in lump sum:

Provided that the annuity contract shall provide for annuity for life of the subscriber and his or her spouse (if any) with provision for return of purchase price of the annuity and upon the demise of such subscriber the annuity be re-issued to the family members in the order specified hereunder at a premium rate prevalent at the time of purchase of the annuity, utilizing the purchase price required to be returned under the annuity contract (until all the members given below are covered) :-

- (i) living dependent mother of the deceased subscriber ;
- (ii) living dependent father of the deceased subscriber.

After the coverage of all such members, the purchase price shall be returned to the surviving children of the subscriber and in absence of children, the legal heirs of the subscriber as may be applicable.

Provided that if the accumulated pension wealth of the subscriber is more than one lakh rupees but the age of the subscriber is less than the minimum age required for purchasing any annuity from any of the empanelled annuity service providers as chosen by such subscriber, such subscriber shall continue to subscribe to the National Pension System, until he or she attains the age of eligibility for purchase of any annuity:

Provided further that if the accumulated pension wealth of the subscriber is equal to or less than one lakh rupees, such subscriber shall have the option to withdraw the entire accumulated pension wealth without purchasing any annuity and upon such exercise of this option the right of the subscriber to receive any pension or other amounts under the National Pension System shall extinguish and any such exercise of this option by the subscriber, before the regulations are notified, shall be deemed to have been made in accordance with this regulation;

(c) where the subscriber who, before attaining the age of superannuation, dies, then at least eighty percent out of the accumulated pension wealth of the subscriber shall be mandatorily utilized for purchase of annuity and balance pension wealth shall be paid as lump sum to the nominee or nominees or legal heirs, as the case may be, of such subscriber:

Provided that,-

(i) The annuity contract shall provide for annuity for life of the spouse of the subscriber (if any) with provision for return of purchase price of the annuity and upon the demise of such spouse be re-issued to the family members in the order specified hereunder at the premium rate prevalent at the time of purchase of the annuity, utilizing the purchase price required to be returned under the contract (until all the members given below are covered):-

- (a). living dependent mother of the deceased subscriber ;
- (b) living dependent father of the deceased subscriber .

After the coverage of all such members, the purchase price shall be returned to the surviving children of the subscriber and in absence of children, the legal heirs of the subscriber as applicable.

(ii) Provided further that if the accumulated pension wealth in the permanent retirement account of the subscriber at the time of his death is equal to or less than two lakh rupees, the nominee or legal heirs as the case may be, shall have the option to withdraw the entire accumulated pension wealth without requiring to purchase any annuity and upon such exercise of this option the right of the family members to receive any pension or other amounts under the National Pension System shall extinguish;

4. Exit from National Pension System by citizens, including corporate sector subscribers.- Any subscriber, including a corporate sector subscriber, registered under the National Pension System, shall exit from the National Pension System in the manner specified hereunder, namely:-

(a) where a subscriber attains the age of sixty years or superannuates in accordance with the service rules applicable to such subscriber, at least forty percent out of the accumulated pension wealth of such subscriber shall be mandatorily utilized for purchase of annuity providing for a monthly or any other periodical pension and the balance of the accumulated pension wealth, after such utilization, shall be paid to the subscriber in lump sum. In case, the accumulated pension wealth of the subscriber is equal to or less than a sum of two lakh rupees, the subscriber shall have the option to withdraw the entire accumulated pension wealth without purchasing any annuity:

Provided that,-

(i) the subscriber can continue to subscribe to the National Pension System beyond the age of sixty years or the age of superannuation, so specified, by intimating in writing, the age, not exceeding seventy years, until which he would like to contribute to his individual pension account.

Such intimation shall be given to the National Pension System Trust or any intermediary or entity authorized by the Authority for this purpose. Notwithstanding such intimation, the subscriber may exit at any point of time, from the National Pension System by submitting a request in writing to the National Pension System Trust or any intermediary or entity authorized by the Authority for this purpose ;

(ii) the subscriber shall have the option to defer the withdrawal of lump sum amount until he or she attains the age of seventy years, provided the subscriber intimates his or her intention to do so in writing in the specified form at least fifteen days before the attainment of age of sixty years or, the age of superannuation, as the case may be, to the National Pension System Trust or any intermediary or entity authorized by the Authority for this purpose;

(iii) the subscriber shall have the option to defer the purchase of annuity for a maximum period of three years, from the date of attainment of sixty years of age or the age of superannuation, as the case may be, provided the subscriber intimates his or her intention to do so in writing in the specified form at least fifteen days before the attainment of age of sixty years or the age of superannuation, as the case may be, to the National Pension System Trust or any intermediary or other entity authorized by the Authority for this purpose;



(iv) the subscriber shall be allowed to continue to subscribe, defer the withdrawal of lump sum amount or the purchase of annuity, as the case may be, provided the subscriber agrees to bear the maintenance charges of the Permanent Retirement Account, including the charges payable to the central recordkeeping agency, pension fund, Trustee Bank or any other intermediary, as may be applicable from time to time;

(b) where the subscriber who, before attaining the age of sixty years or the age of superannuation as prescribed by service rules, voluntarily opts to exit from the national pension system, the option so exercised shall be allowed only upon such subscriber having subscribed to the national pension system for at least a minimum period of ten years. In case of such subscriber, at least eighty percent out of the accumulated pension wealth shall be mandatorily utilized for purchase of annuity and the balance of the accumulated pension wealth, after such utilization, shall be paid to the subscriber in lump sum:

Provided that if the accumulated pension wealth of the subscriber is more than one lakh rupees but the age of the subscriber is less than the minimum age required for purchasing any annuity from any of the empanelled annuity service providers as chosen by such subscriber, such subscriber shall continue to subscribe to the National Pension System, until he or she attains the age of eligibility for purchase of any annuity:

Provided further that if the accumulated pension wealth in the Permanent Retirement Account of the subscriber is equal to or less than one lakh rupees, such subscriber shall have the option to withdraw the entire accumulated pension wealth without purchasing any annuity;

(c) where the subscriber who, before attaining the age of sixty years or the age of superannuation as prescribed by the respective service rules applicable to him or her, dies, then the entire accumulated pension wealth of the subscriber shall be paid to the nominee or nominees or legal heirs, as the case may be, of such subscriber:

Provided that,-

(i) the nominee or family members of the deceased subscriber shall have the option to purchase any of the annuities being offered upon exit, if they so desire, while applying for withdrawal of benefits on account of deceased subscribers' Permanent Retirement Account;

(ii) in case, the nomination is not registered by the deceased subscriber before his death, the accumulated pension wealth shall be paid to the family members on the basis of the legal heir certificate issued by the Revenue authorities of the State concerned or the succession certificate issued by a court of competent jurisdiction.

5. Exit from National Pension System by NPS-Lite and Swavalamban subscribers.-Any subscriber registered under National Pension System as NPS-Lite or Swavalamban subscriber, can exit from the National Pension System, in the manner specified hereunder, namely:-

(a) Upon a subscriber, attaining the age of sixty years, at least forty percent of the accumulated pension wealth of such subscriber shall be mandatorily utilized for purchase of annuity providing for a monthly or any other periodical pension and the balance of the accumulated pension wealth, after such utilization, shall be paid to the subscriber in lump sum:

Provided that,-

(i) for a Swavalamban subscriber the annuity purchased by utilizing the mandatory minimum of forty percent. of the accumulated pension wealth of the subscriber shall yield at least a monthly annuity or pension of one thousand rupees, failing which the entire accumulated pension wealth shall be annuitised in such a manner so as to yield at least a monthly annuity or pension of one thousand rupees and balance if any thereafter shall be paid in lump sum to the subscriber. However there shall be no implicit or explicit guarantee that the annuity purchased even with entire accumulated pension wealth would yield a monthly annuity or pension of one thousand rupees;

(ii) if the accumulated pension wealth of the subscriber is equal to or less than a sum of one lakh rupees, such subscriber shall have the option to withdraw the entire accumulated pension wealth without purchasing any annuity and upon such exercise of this option, the right of the subscriber to receive any pension under the National Pension System shall extinguish and any such exercise of this option by the subscriber, before the regulations are notified, shall be deemed to have been made in accordance with this regulation;

(b) at any time, before attaining the age of sixty years, subject however that at least eighty percent out of the accumulated pension wealth shall be mandatorily utilized for purchase of annuity and the balance of the accumulated pension wealth, after such utilization shall be paid to the subscriber in lump sum:

Provided that for a Swavalamban subscriber the annuity purchased by utilizing the mandatory minimum of forty percent. Out of the accumulated pension wealth shall yield at least a monthly annuity or pension of one thousand rupees per month, failing which the entire accumulated pension wealth shall be annuitised in such a manner so as to yield at least a monthly annuity or pension of one thousand rupees and balance if any thereafter shall be paid as lump sum to the subscriber. However there shall be no implicit or explicit guarantee that the annuity purchased even with entire accumulated pension wealth would yield a monthly annuity or pension of one thousand rupees:

Provided that subject to the provisions of this clause, where the accumulated pension wealth does not exceed one lakh rupees, the whole of the pension wealth shall be paid to the subscriber, without any annuitisation if the subscriber has continued in the scheme for a minimum period of twenty-five years;

Provided further that the migration of Swavalamban subscriber or subscribers to any other pension scheme of Government of India and as approved by the Authority shall not be deemed as an exit and withdrawal for the purposes of these regulations.

(c) where a subscriber who, before attaining the age of sixty years, dies, the entire accumulated pension wealth of the subscriber shall be paid to the nominee, or the legal heir of such subscriber and there shall not be any condition of mandatory purchase of annuity and provision of a monthly or periodical pension and there shall not be any requirement of the annuitisation of the accumulated pension wealth of such deceased

subscriber. The nominee or family members of the deceased subscriber shall have the option to purchase any of the annuities being offered upon exit, if they so desire:

Provided that, where a nomination is not registered by the subscriber before his death, the accumulated pension wealth of such subscriber shall be paid to the family members on the basis of the legal heir certificate issued by the Revenue authorities of the State concerned or the succession certificate issued by a court of competent jurisdiction.

6. Conditions to apply for exit and withdrawal.- A subscriber registered under the National Pension System shall not exit therefrom, and no withdrawal from the accumulated pension wealth in the Tier-1 of the Permanent Retirement Account of such subscriber shall be permitted, except as specified hereunder, namely:-

(a) no pension or accumulated pension wealth in Tier-I account of the Permanent Retirement Account of the subscriber under the National Pension System on account of past or present services, shall be liable to seizure, attachment or sequestration by process of any court at the instance of a creditor, for any demand against the subscriber, or in the satisfaction of a decree or order of any such Court except where the National Pension System Trust or its authorised representative has accorded prior sanction for assignment of the pension wealth accumulated in the pension account of the subscriber, which shall be restricted to such limit as prescribed in Regulation 8;

(b) any assignment, pledge, contract, order, sale or security of any kind made by any subscriber of the National Pension System, with respect to any benefit receivable by him or her under the National Pension System, or in respect of any money payable at or on account of any such benefit to such subscriber under the National Pension System, or for giving or assigning any future interest therein shall be null and void except where the National Pension System Trust or its authorized representative has accorded prior permission for such assignment of the pension wealth accumulated in the pension account of the subscriber and which shall be restricted to such limit as prescribed in Regulation 8 to which the assignment was agreed or approved by the National Pension System Trust or its authorised representative;

(c) the President of India or the Governor of a State, as the case may be, if so provided in the service rules, governing the employment of the subscriber, reserves the right of withholding the part of pension wealth, accumulated through co-contributions made by the Central Government or the State Government, as employer to the Tier-I account of the National Pension System account of the subscriber and the investment income accruing thereon, for the purpose of recovery of the whole or part of any pecuniary loss caused to the Central Government or the State Government, provided such loss is established, in any departmental or judicial proceedings, initiated against such subscriber by the employer concerned..

Such right of withholding shall have to be exercised prior to the date of superannuation of the subscriber, pursuant to a notice to be given to the National Pension System Trust or an entity to whom such authorization has been given, and seeking to withhold the said pension wealth of such subscriber. Upon such right of withholding being validly exercised:-

(i) the pension wealth which are payable under the National Pension System shall not be paid to such subscriber until the conclusion of the departmental or judicial proceedings, as the case may be and subject to the final orders, passed in such proceedings.;

(ii) the amount withheld as specified in sub-clause (i) shall remain subscribed to the scheme in the mode and manner in which it was held prior to resorting to such action by the concerned Government and the final settlement of the withheld amount shall be made by the National Pension System Trust, or any intermediary or other entity, authorized for this purpose by the Authority, normally within ninety days of the receipt of an appropriate order from the concerned Government;

(iii) the amount withheld becomes payable to the subscriber on the final settlement, as certified by the concerned Government department which has sought withholding of such benefits, and shall be paid to the subscriber as soon as possible and in no case beyond ninety days of receipt of the final order by the National Pension System Trust or any other entity or person, authorized for the purpose by the Authority;

(e) If the subscriber or the family members of the deceased subscriber, upon his death, avails the option of additional relief on death or disability provided by the Government, the Government shall have right to adjust or seek transfer of the entire accumulated pension wealth of the subscriber to itself. The subscriber or family members of the subscriber availing such benefit shall specifically and unconditionally agree and undertake to transfer the entire accumulated pension wealth to the Government, in lieu of enjoying or obtaining such additional reliefs like family pension or disability pension or any other pensionary benefit from such Government authority;

(g) all benefits receivable, including the purchase of annuity as specified under these regulations, shall be arranged to be paid by the National Pension System Trust or the central recordkeeping agency or any other entity authorized for the purpose by the Authority after processing the withdrawal applications in accordance with the provisions of these regulations, or any guidelines, order or notification, as may be issued by the Authority, from time to time;

(h) for a subscriber, exiting from Tier-I account under the National Pension System, the amounts lying in the Tier-II account shall also be monetized and closed simultaneously upon payment of the eligible benefit;

### *CHAPTER III*

#### WITHDRAWALS, PURPOSE, FREQUENCY AND LIMITS UNDER NATIONAL PENSION SYSTEM

7. Conditions of withdrawals under National Pension System.- The National Pension System Trust or the central recordkeeping agency acting on behalf of the National Pension System Trust or any other entity authorized by the Authority for the purpose, may on receipt of an application for withdrawal from a subscriber in the specified form and subject to fulfillment of conditions so specified may allow withdrawal from the National Pension System in the mode and manner permitted under these regulations, guidelines, circulars, orders or notifications issued by the Authority from time to time:

Provided that the subscriber shall be required to submit the application form for withdrawal, specified for the purpose, along with documents, so specified and comply with the requirements contained in the operational

guidelines issued by the Authority with respect to the permissible withdrawals under the National Pension System.

8. The following withdrawals shall be permitted under National Pension System.- (1) A partial withdrawal of accumulated pension wealth of the subscriber, not exceeding twenty-five per cent. of the contributions made by the subscriber and excluding contribution made by employer, if any, at any time before exit from National Pension System subject to the terms and conditions, purpose, frequency and limits specified below:-

(A) Purpose: A subscriber on the date of submission of the withdrawal form, shall be permitted to withdraw not exceeding twenty-five percent of the contributions made by such subscriber to his individual pension account, for any of the following purposes only:-

(a) for Higher education of his or her children including a legally adopted child

(b) for the marriage of his or her children, including a legally adopted child;

(c) for the purchase or construction of a residential house or flat in his or her own name or in a joint name with his or her legally wedded spouse.

In case, the subscriber already owns either individually or in the joint name a residential house or flat, other than ancestral property, no withdrawal under these regulations shall be permitted;

(d) for treatment of specified illnesses: if the subscriber, his legally wedded spouse, children, including a legally adopted child or dependent parents suffer from any specified illness, which shall comprise of hospitalization and treatment in respect of the following diseases:

(i) Cancer;

(ii) Kidney Failure (End Stage Renal Failure);

(iii) Primary Pulmonary Arterial Hypertension;

(iv) Multiple Sclerosis;

(v) Major Organ Transplant;

(vi) Coronary Artery Bypass Graft;

(vii) Aorta Graft Surgery;

(viii) Heart Valve Surgery;

(ix) Stroke;

(x) Myocardial Infarction

(xi) Coma;

(xii) Total blindness;

(xiii) Paralysis;

(xiv) Accident of serious/ life threatening nature.

(xv) any other critical illness of a life threatening nature as stipulated in the circulars, guidelines or notifications issued by the Authority from time to time.

(B) Limits: the permitted withdrawal shall be allowed only if the following eligibility criteria and limit for availing the benefit are complied with by the subscriber:-

(a) the subscriber shall have been in the National Pension System at least for a period of last ten years from the date of his or her joining;

(b) the subscriber shall be permitted to withdraw accumulations not exceeding twenty-five per cent of the contributions made by him or her and standing to his or her credit in his or her individual pension account, as on the date of application for withdrawal;

(C) Frequency: the subscriber shall be allowed to withdraw only a maximum of three times during the entire tenure of subscription under the National Pension System and not less than a period of five years shall have elapsed from the last date of each of such withdrawal. The mandatory requirement of five years having elapsed between two withdrawals shall not apply in case of "treatment for specified illnesses or in case of withdrawal arising out of exit from National Pension System due to the death of the subscriber. The request for withdrawal in the specified form, shall be submitted by the subscriber, along with relevant documents to the central recordkeeping agency or the National Pension System Trust, as may be specified, for processing of such withdrawal claim. Provided that where a subscriber is suffering from any illness, specified in sub-clause (d), the request for withdrawal may be submitted, through any family member of such subscriber.

(2) A subscriber having a valid and active Tier-II account of the Permanent Retirement Account can withdraw the accumulated wealth either in full or part, at any time by applying for such withdrawal, on such application form and in such mode and manner, as may be specified by the Authority in this behalf. There shall be no limit on such withdrawals till the account has sufficient amount of accumulated pension wealth to take care of the applicable charges and the withdrawal amount:

Provided that the Tier-II account shall stand automatically closed at the time of exit of the subscriber from the National Pension System, even if an application so specified for the purpose has not been received from the subscriber, and the accumulated wealth in such account shall be transferred to the bank account provided by the subscriber, while submitting his application for exit from the National Pension System.

9. Withdrawal process.- (1) The National Pension System Trust or any other intermediary or entity authorized by the Authority for the said purpose shall be responsible for processing and authorizing approving the withdrawal and exit claims lodged by the subscriber in accordance with the provisions of the Act, these regulations, directions, guidelines issued by the Authority and the Pension Fund Regulatory and Development Authority (National Pension System Trust) Regulations, 2015, where applicable. The National Pension System Trust shall frame suitable operational processes or guidelines for facilitating withdrawals and Exit of subscribers from National Pension System.

#### CHAPTER IV

#### ANNUITY PURCHASE AND ANNUITY SERVICE PROVIDERS

10. Conditions of annuity purchase upon exit.- (1) The subscriber, at the time of exit, shall mandatorily purchase an annuity providing for a monthly or periodical annuity or pension as specified in these regulations. Such annuity shall be purchased from an annuity service provider who is empanelled by the Authority.

(2) The exercise of option of the annuity and the type thereof shall be made by the subscriber at the time of exit from the National Pension System, unless otherwise specified by the Authority through circulars, notifications or guidelines issued by it from time to time.

(3) Once an annuity is purchased, the option of cancellation and reinvestment with another annuity service provider or in another annuity scheme shall not be allowed unless the same is within the time limit specified

by the annuity service provider, for the free look period as provided in the terms of the annuity contract or as specifically provided by the Insurance Regulatory and Development Authority.

(4) The subscriber shall have an option to choose from various types of annuities, provided by the annuity service provider and the annuity so chosen shall be provided by the empanelled annuity service provider.

(5) There shall be a default annuity service provider and a default annuity scheme for the benefit of subscribers exiting from the National Pension System. The information on the default annuity service provider and default annuity scheme applicable shall be such as may be specified by the Authority and placed on its website, apart from communicating to the subscriber through circulars, guidelines or notification issued by it. Such default annuity scheme shall not be available or applicable in the case of Government subscribers covered under regulation 3.

11. Empanelment of annuity service providers.- (1) On and from the commencement of these regulations, an applicant, meeting the eligibility criteria as specified in these regulations for grant of an empanelment certificate to act as an empanelled annuity service provider, shall make an application in the specified form accompanied by a empanelment fee referred to in sub-regulation (2) and such documents in support thereon, as may be specified by the Authority.

(2) One time empanelment fee of rupees one lakh, shall be submitted along with the application, to the Authority. The empanelment fee shall be realized by the Authority within fifteen days from the date of sending intimation of grant of certificate of empanelment under regulation 17:

Provided that every empanelled annuity service provider shall, at the time of renewal of empanelment certificate pay such renewal fees, if any, as may be specified by the Authority, from time to time through a circular, order or notification issued by it.

(3) An application, not complete in all respects and not conforming to the instructions specified in the application form and these regulations shall be rejected. Provided that, before rejecting any such application, the applicant shall be given a reasonable opportunity to withdraw or complete the application in all respects and rectify the errors, if any. The Authority may seek such additional information for disposal of the application from the Applicant as may be deemed relevant.

(4) An annuity service provider empanelled by the Interim Pension Fund Regulatory and Development Authority prior to the commencement of these regulations, may continue to act as such, for a period of ninety days from the notification of these regulations or, if it makes an application for grant of empanelment till the disposal of its application by the Authority.

12. Eligibility criteria for grant of certificate.- (1) The following shall be the eligibility criteria for any applicant to act as an empanelled annuity service provider:-

- (a) any Life Insurance Company registered and regulated by the Insurance Regulatory and Development Authority and dealing with annuity products in the domestic market for the last three years;
- (b) the applicant having a minimum net worth of rupees two hundred and fifty crores;

- (c) the applicant shall have competency in design, development and offering of annuity products, which is demonstrable by the details of the annuity products filed with the Insurance Regulatory and Development Authority;
- (d) not barred from dealing with or selling annuity products in the market by the Insurance Regulatory and Development Authority;
- (e) any other criteria as may be specified by the Authority from time to time through resolutions, notifications, circulars, guidelines, norms or memoranda.

(2) The Authority reserves the right to waive or modify some or all of the above criteria for reasons to be recorded in writing.

13. Disclosure of information.- (1) The Authority, having regard to the interest of the subscribers may, have the right to disclose to the public, of the information on the application made by the applicant.

(2) Any material change in the information furnished to the Authority while making the application for empanelment or subsequently shall be intimated to the Authority by the annuity service provider promptly but not later than thirty days of the occurrence of such change.

14. Furnishing of information and clarification.- (1) The Authority may require the applicant to furnish any further information or clarification, for the purpose of disposal of the application for empanelment, and, thereafter, in regard to any other matter as may be deemed necessary by the Authority. The applicant or its principal officer shall, if so required, appear before the Authority for a personal representation in connection with the application;

(2) The applicant shall furnish such information and clarification to the satisfaction of the Authority, within the time specified in this regard by the Authority.

15. Verification of information.- (1) While considering the application and the information furnished by the applicant and its eligibility, the Authority may, if it so desires, verify the information in any manner, as it deems necessary, including by physical verification of documents, office space, and inspection of the availability of office space, infrastructure, and technological support which the applicant is required to have.

(2) For the purpose of verification of information, the Authority may appoint any person including any of its officers or an auditor or an external agency.

16. Consideration of application.- (1) For considering the eligibility of the applicant and grant of certificate of empanelment to such applicant, the Authority shall take into account all matters which it deems relevant to the activities in the pension sector and the National Pension System, including but not limited to the following:-

- (a) whether the applicant or any of its associates have in the past been refused grant of empanelment certificate by any of the financial sector regulators in India including the Reserve Bank of India, the Securities



and Exchange Board of India, the Insurance Regulatory and Development Authority and the Authority and if so, the ground for such refusal;

(b) whether the applicant has in the past five years been imposed with penalties by any of the financial regulators such as the Reserve Bank of India, the Securities and Exchange Board of India, the Insurance Regulatory and Development Authority and the Authority or by a court of law or tribunal, on matters concerning violation of provisions of the laws, the regulations made or directions, guidelines and circulars issued by the respective regulator and if so, the ground for such refusal;

(c) whether the applicant satisfies the eligibility criteria and other requirements as specified in these regulations;

(d) whether the grant of a certificate to the applicant is in the interest of the subscribers and or the orderly development of pension sector or of the National Pension System.

(2) While considering the application, the Authority may invite the applicant to make a presentation to the Authority on such a date, time and place determined by the Authority. The purpose of such presentations shall be to allow the applicants to present its proposal to the Authority and to explain the key strengths in its proposal.

(3) Any application for grant of certificate of empanelment,-

(a) which is not complete in all respects and does not conform to the requirements in the and the requirements specified in these regulations;

(b) which does not contain such additional information as required by the Authority;

(c) which is incorrect, false or misleading in nature;

(d) where the applicant is not in compliance with the eligibility requirements as set out under these regulations;

(e) which in the opinion of the Authority is not in the interest of subscribers and or the objective of orderly development of the pension sector or the National Pension System;

(f) where the applicant is not a 'fit and proper person';

shall be rejected by the Authority for reasons to be recorded by it in writing.

(4) Before rejecting an application, the applicant shall be given an opportunity in writing to make good the deficiencies within the time specified by the Authority, for the purpose:

Provided that where an application is rejected for the reason that it contains false or misleading information, no such opportunity may be given and the applicant shall not make any application for grant of certificate under these regulations or any other regulations for a period of one year from the date of such rejection.

(5) An application for grant of certificate of empanelment, under these regulations, which is complete in all respects, shall be disposed of by the Authority, within a period of sixty days from the date of receipt of such request.

17. Procedure for grant of certificate of empanelment.- (1) The Authority on being satisfied that the applicant is eligible, shall grant a certificate of empanelment in the form specified in Annexure III and send an intimation to the applicant in this regard:

Provided that where a pending proceeding before the Authority or any court or tribunal may result in the suspension or cancellation of the certificate, the Authority may give a conditional certificate of empanelment.

(2) Within thirty working days of the date of receipt of certificate of empanelment, the annuity service provider shall enter into an agreement with the National Pension System Trust or the central recordkeeping agency for the purpose of operationalization of the process for purchase of annuities by the subscribers of the National Pension System.

**18. Conditions of certificate of Empanelment.**—Any certificate of empanelment granted by the Authority to an annuity service provider shall be subject to the following conditions, namely,-

- (a) where the annuity service provider proposes to change its status or constitution, it shall intimate to the Authority of such information along with the approval obtained from the Insurance Regulatory and Development Authority, for continuing to act as an annuity service provider;
- (b) it shall pay the applicable fees in accordance with these regulations;
- (c) it shall abide by the provisions of the Act, the rules and the regulations made or any direction, guidelines or circulars as may be issued by the Authority thereunder;
- (d) it shall abide by the provisions of the Insurance Act, 1938, Insurance Regulatory and Development Authority Act, 1999 and the rules and regulations framed thereunder.
- (e) it shall meet the eligibility criteria and other requirements specified in these regulations throughout the tenure of the certificate of empanelment:

Provided that the Authority may impose such other and further conditions as it may deem fit in the interest of subscribers or for orderly development of the National Pension System or the Pension sector.

19. Effect of refusal to grant certificate of empanelment or expiry of certificate of empanelment.—(1) Where an existing annuity service provider has failed to apply for renewal of empanelment of certificate and upon expiry of certificate of empanelment or has been refused grant of certificate of empanelment under these regulations, or has surrendered its certificate, or has been directed to be wound up by an order of a court, such annuity service provider shall,-

- (a) forthwith cease to act as an annuity service provider for subscribers of National pension System;
- (b) make provisions as regards liability incurred or assumed by the annuity service provider, if any;
- (c) take such other action, within the time limit and in the manner, as may be required under the relevant regulations or as may be directed by the Authority.

(2) While refusing grant of certificate of empanelment under these regulations to an annuity service provider, the Authority may impose such conditions upon the annuity service provider as it deems fit for protection of interest of the subscribers and such conditions shall be complied with.

20. Period of validity of certificate of empanelment.- (1) Subject to compliance with the provisions of the Act, these regulations, the certificate granted to an annuity service provider shall be valid unless surrendered by it or suspended or cancelled in accordance with these regulations.

(2) An Annuity Service Provider who has been granted a certificate of empanelment, to keep such empanelment in force, shall pay a fee of rupees twenty-five thousand within ninety days before the expiry of five years from the date of first empanelment or date of the payment of fee last accepted by the Authority, by way of making an application in the specified form to the Authority.

21. Exemptions in certain cases from eligibility criteria.- (1) If any of the applicants does not fulfill any of the eligibility criteria as specified for the annuity service provider, it may request the Authority through an application seeking exemption from such criteria.

(2) The Authority, if in its opinion feels, that the non-fulfillment of the eligibility conditions of which relaxation is sought would not prejudicially affect the interest of the subscribers, and such relaxation would not hamper orderly development of the pension sector and more specifically the National Pension System, it may grant exemption from some of the criteria to such entity for reasons to be recorded in writing. The Authority may in such circumstances impose such additional conditions as it may deem fit for grant of empanelment. .

22. Duties and responsibilities of empanelled annuity service providers.- (1) The main functions of a empanelled annuity service provider is,-

(a) to provide different kinds of immediate annuities to the subscribers at the time of exit from the National Pension System;

(b) to provide minimum immediate annuity variants options as required by the Authority and to be able to provide any new variant as required by the Authority from time to time in the interest of subscribers in conformity with the Insurance Act, 1938 (4 of 1938) and the Insurance Regulatory and Development Authority Act, 1999 (41 of 1999), and the rules, regulations and guidelines made thereunder;

(c) to provide monthly or any other periodical annuity payment to the subscriber for the annuity contract purchased by the subscriber under the National Pension System;

(d) the annuity service provider shall be responsible for handling the grievances and issues related to or arising out of the entering into the annuity contract with the subscribers under the National Pension System.

(2) The initial customer interaction for the National Pension System, shall be,-

(a) addressing queries of potential subscribers regarding purchase of annuities;

(b) providing and displaying of Insurance Regulatory and Development Authority approved information on annuities and application form or offer document or other publicity material pertaining to immediate annuities available including the annuity calculators.

(3) Subscriber registration for purchase of annuity,-

(a) to make available the necessary infrastructure required for receipt and acceptance of applications with the specified premiums and issuance of annuity contracts in line with the approvals granted by the Insurance Regulatory and Development Authority;

(b) facilitate or provide infrastructure required for online purchase of annuity products by the subscribers through the central record keeping agency registered and regulated by the Authority, including the necessary software support. The annuity service provider shall provide the necessary application forms, literature on the available annuities and other facilities available to the subscribers through the central recordkeeping agency system or any other mode specified for the purpose;

(c) issuance of the annuity contract as per the choice of the subscriber provided in the annuity application in line with these regulations and guidelines specified by the Insurance Regulatory and Development Authority;

(d) the annuity service provider shall be responsible for delivering the monthly, quarterly or annual pension or annuity as chosen by the subscriber under the National Pension System in the annuity application form and the annuity contract entered by such subscriber. However, in case of government sector subscribers, the annuity payable shall be on monthly basis only;

(e) the annuity service provider shall be responsible for collection, verification and subsequent actions for issuance of annuity contracts against purchases by subscribers under the National Pension System from the central recordkeeping agency or its representative or other entity which is authorized by the Authority for the purpose;

(f) the annuity service provider shall provide the information on annuity purchases made by the subscribers under the National Pension System to the National Pension System Trust and the central recordkeeping agency in the form, format and interval to be specified by the National Pension System Trust.

(4) The handling of subscriber requests such as receiving, processing and effecting requests from the subscribers for change in address, nomination or any other activity in connection with the annuity contract entered into by the annuity service provider.

(5) The annuity service provider shall be responsible for receiving from, and resolving the, grievances of subscribers under the National Pension System who had purchased the annuity from it and follow them up till their redressal in accordance with the grievance redressal guidelines or regulations for insurers issued by the Insurance Regulatory and Development Authority.

(6) Any complaint from a subscriber relating to the services provided shall be dealt by the annuity service provider and settled in accordance with the provisions of the Insurance Regulatory and Development Authority, Act 1999 (41 of 1999), and the rules and regulations made thereunder, by the annuity service provider under intimation to the National Pension System Trust. This shall be without prejudice to the powers of the Authority to cancel or suspend the empanelment of the annuity service provider or take such other measures as deemed necessary in the subscriber's interest.

23. Fees and charges to be charged from the subscribers.- There shall not be any additional fees or charges other than the premium as approved by the Insurance Regulatory and Development Authority for the product

but excluding any taxes imposed by the Government. There shall not be any additional intermediation expense or charge for the product issued to the subscribers.

24. Appointment of compliance officer.- (1) Each annuity service provider shall appoint a compliance officer who shall be responsible for monitoring compliance of duties of annuity service provider as provided under these regulations and any other rules, regulations, guidelines issued by the Insurance Regulatory and Development Authority and for redressal of grievances reported by the subscribers who have purchased the annuities from the annuity service provider upon exit from the National Pension System. The name and details of such compliance officer shall be intimated to the Authority within thirty days of such appointment.

(2) The compliance officer shall be responsible for activities related to the coordination with other entities in the National Pension System like the National Pension System Trust, the central recordkeeping agency, Trustee Bank or any other specific entity connected with annuity purchases or any activity related to it.

25. Code of conduct.-The empanelled annuity service provider shall at all times observe the code of conduct for insurers or any other similar rules, guidelines or regulations specified by the Insurance Regulatory and Development Authority for fair dealing in activities related to the annuity purchase by subscribers.

26. Power of the Authority to take up any of the matters associated with Insurance Regulatory and Development Authority.-In order to remove any difficulties in the annuity purchase, grievances arising out of annuity purchase or any other matter associated with annuity purchase by subscribers under the National Pension System, the Authority may take up the matter directly with the Insurance Regulatory and Development Authority.

27. Confidentiality.- The empanelled annuity service provider shall maintain absolute confidentiality with respect to all records, data and information received by it under the National Pension System including information received from a subscriber. The annuity service provider shall not, without the prior permission of the Authority, produce or share such data or information as evidence, or for any other purpose, except as required by the due process of law.

28. Cancellation of empanelment.-The Authority may cancel the empanelment of an annuity service provider, after giving a reasonable opportunity of hearing and for reasons to be recorded in writing.

#### *CHAPTER V* INSPECTION AND AUDIT

29. Inspection and audit.- (1) The powers of the Authority with respect to audit and inspection of intermediaries entrusted with the functions of managing the withdrawals from the National Pension System shall be in accordance with the regulations governing the specific intermediaries under the National Pension System.

*CHAPTER VI*  
*INQUIRY*

30. Conduct of inquiry.- (1) The inquiry proceedings and action in case of default shall be in accordance with the regulations governing the specific intermediaries like the National Pension System Trust, the central recordkeeping agency or any other intermediary.

(2) Where the default involves, the National Pension System Trust, the central recordkeeping agency and or any other intermediary, a common inquiry may be held for the purpose.

*CHAPTER VII*  
*MISCELLANEOUS*

31. Prevention of fraud or mismanagement.-The National Pension System Trust or the central recordkeeping agency or the annuity service provider or any other intermediary or entity entrusted with the functions of managing the withdrawals from the National Pension System by the Authority shall take all possible steps to prevent fraud or mismanagement of the withdrawals of the subscribers upon exit from the National Pension System.

32. Nomination.-Notwithstanding anything contained in these regulations or in any other law for the time being in force, a subscriber, at the time of joining the National Pension System is required to make a nomination, in the specified form, conferring on one or more persons the right to receive the amount that may stand to his or her credit in the accumulated wealth or fund in the event of his or her death, before that amount becomes payable or having become payable has not been paid. The nominee or nominees, as the case may be, shall be entitled, on the death of the subscriber, to receive, to the exclusion of all other persons, all such moneys which have so remained unpaid:

Provided that,-

- (i) if the nominee predeceases the subscriber, the nomination shall so far as it relates to the right conferred upon the said nominee, become void and of no effect;
- (ii) where a provision has been duly made in the nomination, in accordance with these regulations, conferring upon some other person the right to receive all such moneys, which have so remained unpaid, in the event of the nominee predeceasing the subscriber, such right shall, upon the nominee being deceased, pass to such other persons standing as nominees;
- (iii) a subscriber may in his nomination distribute the amount that may stand to his credit in the fund amongst his nominees at his own discretion;
- (iv) if a subscriber has a family at the time of making a nomination, the nomination shall be in favour of one or more persons belonging to his family. Any nomination made by such subscriber in favour of a person not belonging to his family shall be invalid;
- (v) a fresh nomination shall be made by the subscriber on his marriage and any nomination made before such marriage shall be deemed to be invalid;
- (vi) if at the time of making a nomination the subscriber has no family, the nomination may be in favour of any person or persons but if the subscriber subsequently acquires a family, such nomination shall forthwith be deemed to be invalid and the subscriber shall make a fresh nomination in favour of one or more persons belonging to his family;

- (vii) where the nomination is wholly or partly in favour of a minor, the subscriber may, for the purposes of this Scheme, appoint a major person of his family, to be the guardian of the minor nominee in the event of the subscriber predeceasing the nominee and the guardian so appointed;
- (viii) where there is no major person in the family, the subscriber may, at his discretion, appoint any other person to be a guardian of the minor nominee;
- (ix) a nomination made under the National Pension System may at any time be modified by a subscriber after giving a written notice of his intention of doing so in the form specified. A nomination or its modification so made shall take effect to the extent that it is valid on the date on which it is received by the intermediary under the National Pension System;
- (x) if a subscriber proves that his spouse has ceased, under the personal law governing him or her, or the customary law of the community to which the spouses belong, to be entitled to maintenance he or she shall no longer be deemed to be a part of the subscriber's family for the purpose of this Scheme, unless the subscriber subsequently intimates by express notice in writing to the designated intermediary for the purpose that he or she shall continue to be so regarded; and
- (xi) if a subscriber by notice in writing to the designated intermediary for the purpose expresses her desire to exclude her husband from the family, the husband and his dependent parents shall no longer be deemed to be a part of the subscriber's family for the purpose of this Scheme, unless the subscriber subsequently cancels in writing any such notice.

*Explanation I* -- For the purposes of this chapter,-

- (a) the expression "family",
  - (i) in relation to a male subscriber, means his legally wedded wife, his children, whether married or unmarried, his dependent parents and his deceased son's widow and children;
  - (ii) in relation to a female subscriber, means her legally wedded husband, her children, whether married or unmarried, her dependent parents, her husband's dependent parents and her deceased son's widow and children;

*Explanation II* -- In either of the above two cases, if the child of a subscriber [or as the case may be, the child of a deceased son of the subscriber] has been adopted by another person and if, under the personal law of the adopter, adoption is legally recognized, such a child shall be considered as excluded from the family of the subscriber.

33. Submission of withdrawal application.-A subscriber seeking withdrawal from Tier-I account of the National Pension System shall submit his withdrawal application along with the requirements mentioned thereon to the central recordkeeping agency as per the operational withdrawal and exit guidelines issued by the Authority from time to time.

34. Requirement of submission of documents.-A subscriber seeking withdrawal from Tier-I account of the National Pension System shall submit all the documents as specified on the withdrawal application form. The withdrawal application forms applicable to various categories of the subscribers shall be as per the forms provided by the Authority from time to time.

35. Providing bank account details.-A subscriber seeking withdrawal from Tier-I account of the National Pension System shall provide the Bank details mandatorily apart from Aadhar card or PAN card issued by Income-Tax Department, whichever is available in the section provided in the withdrawal form in order to provide credit of the National Pension System claim amount directly in to their Bank accounts.

36. Mode of payments under National Pension System.-All payments pertaining to withdrawals under National Pension System shall be made through electronic transfer only and the withdrawal amount shall be directly credited to the subscriber or claimant's bank account as furnished in the withdrawal form.

37. Stoppage of last three months deductions by employer.-Contributions deductions under the National Pension System made by the employers from the salary of such subscriber shall be stopped at least three months prior to the date of superannuation, , as may be applicable, to ensure that the exit and withdrawal of the subscriber is smooth and effective. The employer shall settle directly the said last three months contributions at their end with the concerned employee. .

38. Reports and disclosures.-The annuity service provider, the National Pension System Trust or the central recordkeeping agency shall submit such information and reports as required by the Authority in the mode, manner and frequency as specified by the Authority from time to time.

39. Power of the Authority to issue directions and clarifications.-The Authority shall have power to issue necessary directions, restricting the provisions relating to withdrawals and exit, as the case may be, under these regulations, so as to comply with any requirements to move from any other pension or superannuation schemes not covered under the Act, to the National Pension System. The Authority may issue clarifications and guidelines in order to remove any difficulties in the application or interpretation of these regulations.

[ADVT-III/4/Exty./203/49/15]

HEMANT G. CONTRACTOR, Chairperson



**PENSION FUND REGULATORY AND DEVELOPMENT AUTHORITY****NOTIFICATION**

New Delhi, the 10th August, 2017

Pension Fund Regulatory and Development Authority (Exits and Withdrawals under the National Pension System) (First Amendment) Regulations, 2017

**No. PFRDA/12/RGL/139/8.**—In exercise of the powers conferred by sub-section(1) of Section 52 read with sub-clause(g), (h), and (i) of sub-section 2 of Section 52 of the Pension Fund Regulatory and Development Authority Act, 2013 (Act No.23 of 2013), the Pension Fund Regulatory and Development Authority hereby makes the following regulations to amend the Pension Fund Regulatory and Development Authority(Exits and Withdrawals under the National Pension System) Regulations, 2015 namely,-

1. These regulations may be called the Pension Fund Regulatory and Development Authority (Exits and Withdrawals under the National Pension System) (First Amendment) Regulations, 2017.
2. These shall come into force on the date of their publication in the official gazette.
3. In the Pension Fund Regulatory and Development Authority(Exits and Withdrawals under the National Pension System) Regulations, 2015:-

(I) In regulation 2, in sub-regulation (1), the following new clauses shall be added after sub-clause (j)-

(k) “Exit ” for the purpose of this regulation shall mean closure of individual pension account of the subscriber under National Pension System, upon and on the date of happening of any of the following events, as may be applicable:

- (i) a subscriber having superannuated/retired from employment, as per the terms of such employment;
- (ii) a subscriber having attained the age of sixty years, and where so specifically permitted has not exercised a choice in writing to continue to remain subscribed to such system, till such further period as is permissible, with or without making contributions;
- (iii) death of the subscriber before attaining the age of superannuation, or the age of sixty years, or in cases where an option has been exercised by subscriber to continue to remain subscribed to a certain permissible time period, death before expiry of such period ;
- (iv) voluntary closure of the account by the subscriber, in cases where so permitted and on the date on which such closure is effected in the system;

Provided that a subscriber shall be deemed to have exited from National Pension System, in accordance with sub-clause (i) to (iv) notwithstanding that no claims have been received by or on behalf of the subscriber or such claims having being received are pending settlement.

Provided further that where a subscriber ceases to be in employment other than retirement or superannuation, it shall not be treated as exit and he shall have the option to continue his individual pension account, if available under new employment or as voluntarily available to citizens, unless the subscriber prefers a claim as provided under these regulations for withdrawal of benefits.

(l) The expression “defer” or “deferment” wherever used in these regulations shall mean the postponement or deferment of claims for receiving benefits admissible to a subscriber upon exit from National Pension System.

(II) Regulation 3 shall be substituted as follows –

3. Exit from National Pension System for government sector subscribers.-A subscriber under the government sector shall exit from the National Pension System in any of the manners specified hereunder, namely:-

- (a) Where the subscriber who, upon attaining the age of superannuation as prescribed by the service rules applicable to him or her, retires, then at least forty per cent. out of the accumulated pension wealth of such subscriber shall be mandatorily utilized for purchase of annuity providing for a monthly or any other periodical pension and the balance of the accumulated pension wealth, after such utilization, shall be paid to the subscriber in lump sum or he shall have a choice to collect such remaining pension wealth

in accordance with the other options specified by the Authority from time to time, in the interest of the subscribers:

Provided that,-

(i) the following shall be the default annuity contract that will be applicable and wherein the annuity contract shall provide for annuity for life of the subscriber and his or her spouse

(if any) with provision for return of purchase price of the annuity and upon the demise of such subscriber, the annuity be re-issued to the family members in the order specified hereunder, at a premium rate prevalent at the time of purchase of such annuity by utilizing the purchase price required to be returned under the annuity contract ( until all the family members in the order specified below are covered) :

(a) living dependent mother of the deceased subscriber;

(b) living dependent father of the deceased subscriber.

After the coverage of all the family members specified above, the purchase price shall be returned to the surviving children of the subscriber and in the absence of children, the legal heirs of the subscriber, as may be applicable; In the absence of or non-availability of such a default annuity for any reason, the subscriber shall be required to exercise the option for purchase of such annuity of his choice, within the then annuity types or contracts made available by the annuity service providers empanelled by the Authority.

Further, a subscriber who wishes to opt out of the default option mentioned above and wishes to choose the annuity contract of his choice from the available annuity types or contracts with the annuity service providers, shall be required to specifically opt for such an option.

(ii) where the subscriber does not desire to withdraw the balance amount, after purchase of mandatory annuity, such subscriber shall have the option to defer the withdrawal of the lump sum amount until he or she attains the age of seventy years, provided the subscriber intimates his or her intention to do so in writing, not less than fifteen days prior to his attaining the age of superannuation, to the Central recordkeeping agency or National Pension System Trust or any other approved intermediary or entity authorized by the Authority, in the specified form or in any other manner specified by the Authority;

(iii) where the subscriber desires to defer the purchase of annuity, he or she shall have the option to do so for a maximum period of three years from the date of attainment of age of superannuation, provided the subscriber intimates his or her intention to do so in writing in the specified form or in any other manner approved by the Authority, at least fifteen days prior to the attainment of age of superannuation, to the Central recordkeeping agency or National Pension System Trust or an intermediary or entity authorized by the Authority for this purpose. It shall be a condition precedent to opt for such deferment of annuity purchase, that in case if the death of the subscriber occurs before such due date of purchase of an annuity after the deferment, the annuity shall mandatorily be purchased by the spouse(if any) providing for annuity for life of the spouse with provision for return of purchase price of the annuity and upon the demise of such spouse, be re-issued to the family members in the order of preference provided hereunder, at a premium rate prevalent at the time of purchase of the annuity, utilizing the purchase price required to be returned under the contract ( until all the members given below are covered):-

(a) living dependent mother of the deceased subscriber ;

(b) living dependent father of the deceased subscriber.

After the coverage of all such members, the purchase price shall be returned to the surviving children of the subscriber and in absence of children to the legal heirs of the subscriber as applicable;

(iv) where the subscriber desires to defer the withdrawal of benefits available under National Pension System, the expenses, maintenance charges and fee payable under the National Pension System in respect of the individual pension account/ Permanent Retirement Account, shall continue to remain applicable;.

(v) where the accumulated pension wealth in the Permanent Retirement Account of the subscriber is equal to or less than a sum of two lakh rupees, or a limit as specified by the Authority, basing on the instructions issued by the appropriate regulator on the minimum value of annuities to be made available by the life insurers, the subscriber shall have the option to withdraw the entire accumulated pension wealth without purchasing annuity and upon such exercise of this option, the right of such subscriber to receive any pension or other amount under the National Pension System or from the government or employer, shall extinguish;

(vi) where the subscriber desires to continue in the National Pension System and contribute to his retirement account beyond the age of sixty years or the age of superannuation, he or she shall have the option to do so by giving in writing or in such form as may be specified, and up to which he would like to contribute to his individual pension account but not exceeding seventy years of age. Such option shall be exercised at least fifteen days prior to the age of attaining sixty years or age or superannuation, as the case may be, to the central recordkeeping agency or the National Pension System Trust or any other intermediary or entity authorized by the Authority for the purpose. Upon exercise of the option, the other options of deferment of benefits shall not be available to such a subscriber.

Notwithstanding exercise of such option, the subscriber may exit at any point of time from National Pension System, by submitting a request to central recordkeeping agency or the National Pension System Trust or any intermediary or entity authorized by the Authority for the purpose ;

(b) where the subscriber who, before attaining the age of superannuation prescribed by the service rules applicable to him or her, voluntarily retires or exits, then at least eighty per cent. out of the accumulated pension wealth of the subscriber shall mandatorily be utilized for purchase of annuity and the balance of the accumulated pension wealth, after such utilization, shall be paid to the subscriber in lump sum or he shall have a choice to collect such remaining pension wealth in accordance with the other options specified by the Authority from time to time, in the interest of the subscribers:

Provided that such annuity contract shall provide for annuity for life of the subscriber and his or her spouse (if any) with provision for return of purchase price of the annuity and upon the demise of such subscriber the annuity be re-issued to the family members in the order specified hereunder at a premium rate prevalent at the time of purchase of the annuity, utilizing the purchase price required to be returned under the annuity contract (until all the members given below are covered) :-

- (i) living dependent mother of the deceased subscriber ;
- (ii) living dependent father of the deceased subscriber.

After the coverage of all such members, the purchase price shall be returned to the surviving children of the subscriber and in the case of absence of children, to the other legal heirs of the subscriber, as may be applicable; In the absence of or non-availability of such a default annuity for any reason, the subscriber shall be required to exercise the option for purchase of such annuity of his choice, within the then annuity types or contracts made available by the annuity service providers empanelled by the Authority.

Further, a subscriber who wishes to opt out of the option mentioned above and wishes to choose the annuity contract of his choice, from the available annuity types or contracts with the annuity service providers , shall be required to specifically opt for such an option.

Provided that if the accumulated pension wealth of the subscriber is more than one lakh rupees or a limit to be specified by the Authority for the purpose but the age of the subscriber is less than the minimum age required for purchasing any annuity from any of the empanelled annuity service providers as chosen by such subscriber, such subscriber shall continue to be subscribed to the National Pension System, until he or she attains the age of eligibility for purchase of any annuity:

Provided further that if the accumulated pension wealth of the subscriber is equal to or less than one lakh rupees or a limit to be specified by the Authority basing on the instructions issued by the appropriate regulator on the minimum value of annuities to be made available by the life insurers, such subscriber shall have the option to withdraw the entire accumulated pension wealth without purchasing any annuity and upon such exercise of this option the right of the subscriber to receive any pension or other amounts under the National Pension System shall extinguish and any such exercise of this option by the subscriber,

before the notification of this provision, , shall be deemed to have been made in accordance with this regulation;

- (c) where the subscriber who, before attaining the age of superannuation, dies, then at least eighty percent out of the accumulated pension wealth of the subscriber shall be mandatorily utilized for purchase of annuity and balance pension wealth shall be paid as lump sum or in another manner from among the options made available by the Authority from time to time to the nominee or nominees or legal heirs, as the case may be, of such subscriber:

Provided that,-

(i) such annuity contract shall provide for annuity for life of the spouse of the subscriber (if any) with provision for return of purchase price of the annuity and upon the demise of such spouse be re-issued to the family members in the order specified hereunder at the premium rate prevalent at the time of purchase of the annuity, utilizing the purchase price required to be returned under the contract (until all the members given below are covered):-

- (a). living dependent mother of the deceased subscriber ;  
(b) living dependent father of the deceased subscriber .

After the coverage of all such members, the purchase price shall be returned to the surviving children of the subscriber and in absence of children, the legal heirs of the subscriber as applicable. In the absence of or non-availability of such a default annuity for any reason, the subscriber shall be required to exercise the option for purchase of such annuity of his choice, within the then annuity types or contracts made available by the annuity service providers empanelled by the Authority.

(ii) Provided further that if the accumulated pension wealth in the permanent retirement account of the subscriber at the time of his death is equal to or less than two lakh rupees or a limit to be specified by the Authority, basing on the instructions issued by the appropriate regulator on the minimum value of annuities to be made available by the life insurers, the nominee or legal heirs as the case may be, shall have the option to withdraw the entire accumulated pension wealth without requiring to purchase any annuity and upon such exercise of this option the right of the family members to receive any pension or other amounts under the National Pension System shall extinguish;

- (III) (i) Proviso (i) to Sub-clause (a) of Regulation 4 shall be substituted as follows –

Provided that,-

(i) where the subscriber desires to continue in the National Pension System and contribute to his retirement account beyond the age of sixty years or the age of superannuation, he or she shall have the option to do so by giving in writing or in such form as may be specified of the age not exceeding seventy years and up to which he would like to contribute to his individual pension account. Such option shall be exercised at least fifteen days prior to attaining the age of sixty years or age of superannuation, as the case may be, to the central recordkeeping agency or the National Pension System Trust or any other intermediary or entity authorized by the Authority for the purpose. Upon exercise of the option, the other options of deferment of benefits shall not be available to such a subscriber.

Notwithstanding exercise of such option, the subscriber may exit at any point of time from the National Pension System, by submitting a request to National Pension System Trust or any intermediary or entity authorized by the Authority for the purpose;

(ii) Proviso to sub-clause (b) of Regulation 4 shall be substituted as follows:

Provided further that if the accumulated pension wealth in the individual pension account of the subscriber is equal to or less than one lakh rupees, or a limit to be specified by the Authority, basing on the instructions issued by the appropriate regulator on the minimum value of annuities to be made available by the life insurers, such subscriber shall have the option to withdraw the entire accumulated pension wealth without requiring to purchase any annuity;

(iii) proviso (ii) to sub-clause (c) of clause (ii) of Regulation 4 shall be substituted as follows:

(ii) in case, the nomination is not registered by the deceased subscriber before his death, the accumulated pension wealth shall be paid to the family members on the basis of the legal heir certificate issued by the competent authorities of the State concerned or the succession certificate issued by a court of competent jurisdiction.

(IV) Sub-clause (b) of Regulation 5 shall be substituted as follows:

(b) at any time, before attaining the age of sixty years, subject however that at least eighty percent out of the accumulated pension wealth shall be mandatorily utilized for purchase of annuity and the balance of the accumulated pension wealth, after such utilization shall be paid to the subscriber in lump sum or he shall have a choice to collect such remaining pension wealth in accordance with the other options specified by the Authority from time to time, in the interest of the subscribers;

Provided that for a Swavalamban subscriber, the annuity purchased by utilizing the mandatory minimum of eighty percent out of the accumulated pension wealth ought to yield at least a monthly annuity or pension of one thousand rupees per month, failing which the entire accumulated pension wealth shall be annuitised in such a manner so as to yield at least a monthly annuity or pension of one thousand rupees and balance if any thereafter shall be paid as lump sum to the subscriber. However there shall be no implicit or explicit guarantee that the annuity purchased even with entire accumulated pension wealth would yield a monthly annuity or pension of one thousand rupees;

Provided that subject to the provisions of this clause, where the accumulated pension wealth does not exceed one lakh rupees or a limit to be specified by the Authority basing on the instructions issued by the appropriate regulator on the minimum value of annuities to be made available by the life insurers, the whole of the pension wealth up to the limit so specified shall be paid to the subscribers who have not availed any Swavalamban co-contribution, without any requirement of annuitisation and further this provision shall be applicable to a subscriber who has availed a Swavalamban co-contribution only if such subscriber has continued in the scheme for a minimum period of twenty-five years;

Provided further that the migration of Swavalamban subscriber or subscribers to any other pension scheme of Government of India and as approved by the Authority shall not be deemed as an exit and withdrawal for the purposes of these regulations.

(V) Regulation 6 shall be substituted with the following :

6. Conditions to apply for exit and withdrawal.- A subscriber registered under the National Pension System shall not exit there from, and no withdrawal from the accumulated pension wealth in the Tier-1 of the Permanent Retirement Account of such subscriber shall be permitted, except in the manner so specified under regulations 3,4, 5 and 8 and further as mentioned in these provisions, namely:-

(ii) Sub-regulation(e) shall be substituted with the following:

(e) If the subscriber or the family members of the deceased subscriber, upon his death, avails the option of additional relief on death or disability provided by the Government or employer, the Government or employer shall have the right to adjust or seek transfer of the entire accumulated pension wealth of the subscriber to itself. The subscriber or family members of the subscriber availing such benefit shall specifically and unconditionally agree and undertake to transfer the entire accumulated pension wealth to the Government or employer, in lieu of enjoying or obtaining such additional reliefs like family pension or disability pension or any other pensionary benefit from such Government or employer. With the release of such family pension to the eligible family members of the deceased subscriber, the right to claim any benefits under the National Pension System, by any person shall extinguish thereupon including the rights of the nominee as recorded for the purpose of receiving benefits under National Pension System.

(iii) Sub-regulation(h) shall be substituted with the following:

(h) Upon exit of a subscriber from tier-I of the National Pension System, the tier-II account of the subscriber shall also be simultaneously closed and amounts under the said account shall be paid to the subscriber or his nominees or legal heirs as the case may be.

(ii) Under Regulation 6, new sub-regulation(i) after sub-regulation (h) shall be added as follows:

(i) With respect to subscribers who have not submitted the withdrawal application as is required under regulation 7 and within one month from the date of attainment of the age of sixty years or the age of normal superannuation as the case may be, for withdrawal of benefits upon exit from national pension system, the accumulated pension wealth in the account of such subscriber (both under tier I and tier II) would be monetized and kept separately as per the guidelines or directions issued by the Authority for the said purpose. The income earned from such safe keeping of the monetized accumulated pension wealth of the subscriber shall form part of the benefits that the subscriber is entitled under the National Pension System. This provision shall apply in respect of such subscribers who have deferred the withdrawal of benefits or have partly withdrawn the benefits and have not taken the steps to completely withdraw the benefits as is required under the regulations and or in the guidelines or directions issued by the Authority for the purpose.

(iii) Under Regulation 6 new sub-regulation (j) after sub-regulation (i) shall be added as follows:

(j) With respect to settlement of claims arising out of the accumulated pension corpus of deceased subscribers, where no valid nomination as specified in these regulations exist on the date of death, the Authority may issue suitable directions in the interest of subscribers for settlement of such claims in favour of the family members of the deceased subscriber, up to a specified limit, by requiring such heirs to submit such documents as may be specified.

(V) Regulation 7 shall be substituted as follows: -

7. Conditions of withdrawals under National Pension System.- a subscriber shall submit the withdrawal application along with the required documents, for the purpose of withdrawing the benefits upon exit as provided in these regulations, on or before the expected date of exit from the National Pension System to the National Pension System Trust or the central recordkeeping agency, acting on behalf of it or any other entity authorized by the Authority. central recordkeeping agency or National Pension System Trust may on receipt of such an application for exit or withdrawal from a subscriber in the specified form and subject to fulfillment of conditions so specified, may allow exit or withdrawals from the National Pension System in the mode and manner permitted under these regulations and guidelines, circulars, orders or notifications issued by the Authority for the purpose:

(VI) Regulation 8 shall be substituted as follows:--

8. The following withdrawals shall be permitted under National Pension System.- (1) A partial withdrawal of accumulated pension wealth of the subscriber, not exceeding twenty-five per cent. of the contributions made by the subscriber and excluding contributions made by employer, if any, at any time before exit from National Pension System subject to the terms and conditions, purpose, frequency and limits specified below:-

(A) Purpose: A subscriber on the date of submission of the withdrawal form, shall be permitted to withdraw not exceeding twenty-five percent. of the contributions made by such subscriber to his individual pension account, for any of the following purposes only:-

- (a) for Higher education of his or her children including a legally adopted child;
- (b) for the marriage of his or her children, including a legally adopted child;
- (c) for the purchase or construction of a residential house or flat in his or her own name or in a joint name with his or her legally wedded spouse. In case, the subscriber already owns either individually or in the joint name a residential house or flat, other than ancestral property, no withdrawal under these regulations shall be permitted;
- (d) for treatment of specified illnesses: if the subscriber, his legally wedded spouse, children, including a legally adopted child or dependent parents suffer from any specified illness, which shall comprise of hospitalization and treatment in respect of the following diseases:
  - (i) Cancer;
  - (ii) Kidney Failure (End Stage Renal Failure);
  - (iii) Primary Pulmonary Arterial Hypertension;
  - (iv) Multiple Sclerosis;
  - (v) Major Organ Transplant;

- (vi) Coronary Artery Bypass Graft;
- (vii) Aorta Graft Surgery;
- (viii) Heart Valve Surgery;
- (ix) Stroke;
- (x) Myocardial Infarction
- (xi) Coma;
- (xii) Total blindness;
- (xiii) Paralysis;
- (xiv) Accident of serious/ life threatening nature.
- (xv) any other critical illness of a life threatening nature as stipulated in the circulars, guidelines or notifications issued by the Authority from time to time.

(B) Limits: the permitted withdrawal shall be allowed only if the following eligibility criteria and limit for availing the benefit are complied with by the subscriber:-

- (a) the subscriber shall have been in the National Pension System at least for a period of three years from the date of his or her joining;
- (b) the subscriber shall be permitted to withdraw accumulations not exceeding twenty-five per cent of the contributions made by him or her and standing to his or her credit in his or her individual pension account, as on the date of application for withdrawal;

(C) Frequency: the subscriber shall be allowed to withdraw only a maximum of three times during the entire tenure of subscription under the National Pension System. The request for withdrawal shall be submitted by the subscriber, along with relevant documents to the central recordkeeping agency or the National Pension System Trust, as may be specified, for processing of such withdrawal claim through their nodal office. Provided that where a subscriber is suffering from any illness, specified in sub-clause (d), the request for withdrawal may be submitted, through any family member of such subscriber.

(2) A subscriber having a valid and active Tier-II account of the Permanent Retirement Account can withdraw the accumulated wealth either in full or part, at any time by applying for such withdrawal, on such application form and in such mode and manner, as may be specified by the Authority in this behalf. There shall be no limit on such withdrawals till the account has sufficient amount of accumulated pension wealth to take care of the applicable charges and the withdrawal amount.

Provided that the Tier-II account shall stand automatically closed at the time of exit of the subscriber from the National Pension System, even if an application so specified for the purpose has not been received from the subscriber, and the accumulated wealth in such account shall be transferred to the bank account provided by the subscriber, while submitting his application for exit from the National Pension System.

(VII) Regulation 9 shall be substituted as follows:—

9. Withdrawal process.- (1) The National Pension System Trust or any other intermediary or entity authorized by the Authority for the said purpose shall be responsible for processing, authorizing and approving the withdrawal and exit claims lodged by the subscriber in accordance with the provisions of the Act, regulations, directions, guidelines issued by the Authority and the Pension Fund Regulatory and Development Authority (National Pension System Trust) Regulations, 2015, where applicable. The National Pension System Trust shall frame and issue suitable operational processes including online processes or guidelines including the exit or withdrawal forms for facilitating withdrawals and Exit of subscribers from National Pension System after taking due approval from the Authority.

(VIII) Sub -regulation (1) of Regulation 10 shall be substituted as follows:—

10. Conditions of annuity purchase upon exit.- (1) The subscriber, at the time of exit, shall mandatorily purchase an annuity providing for a monthly or periodical annuity or pension as specified in these regulations, excepting those cases where exempted or provided otherwise and to the extent so exempted. Such annuity shall be purchased from an annuity service provider who is empanelled by the Authority.

(IX) In regulation 32, in the proviso, the following a new sub-clause (xii) shall be added after sub-clause (xi) -

(xii). In respect of subscribers covered under sub-clause(c) of Regulation 3 and sub-clause(c) of Regulation 4, where no valid nomination exists in accordance with these regulations, at the time of exit of such subscriber on account of death, the nomination, if any existing in the records of such subscriber with his or her employer for the purpose of receiving other admissible terminal benefits shall be treated as nomination exercised for the purposes of receiving benefits under the National Pension System. The employer shall send a confirmation of such nomination in its records, to the National Pension System Trust or the central recordkeeping agency, while forwarding the claim for processing.

(X) Regulations 33 and 34 shall be omitted

(XI) Regulation 35 shall be substituted as follows:-

35. Providing bank account details.- A subscriber seeking benefits upon exit or withdrawals as permitted under these regulations shall provide the Bank details mandatorily apart from details or copy of Aadhar card issued by Unique Identification Authority of India or details of or copy of Permanent Account Number (PAN) card issued by Income-Tax Department, in order to have the facility of credit of the eligible benefits directly in to the subscriber's or claimants Bank account as applicable.

(XII) Regulation 37 shall be substituted as follows: -

37. Stoppage of last month's deductions by employer.-The monthly contribution consisting of both the employer and employee, as may be applicable and that is required to be deducted for crediting to the subscribers account under the National Pension System by the employers from the salary of such subscriber shall be stopped at least one month prior to the date of superannuation. The employer shall pay such eligible contributions directly to the employee subscriber along with the monthly salary or remuneration that such subscriber is eligible to receive from the employer.

(XIII) Regulation 39 shall be substituted as follows: -

39. Power of the Authority to issue directions and clarifications.-(1)The Authority shall have the power to issue necessary directions, restricting the provisions relating to withdrawals and exit, as the case may be, under these regulations for complying with any requirements to move from any other pension or superannuation schemes or funds to the National Pension System.

(2) The Authority shall also have the power to issue clarifications and guidelines in order to remove any difficulties in the application or interpretation of these regulations or any provision thereof.

HEMANT G. CONTRACTOR, Chairperson

[ADVT.-III/4/Exty./179/17]

**Footnote:**

The Pension Fund Regulatory and Development Authority (Exits and Withdrawals Under the National Pension System) Regulations, 2015 were published in the Gazette of India on 11th May, 2015 vide No. PFRDA/12/RGL/139/8.



**PENSION FUND REGULATORY AND DEVELOPMENT AUTHORITY****NOTIFICATION**

New Delhi, the 6th October, 2017

**Pension Fund Regulatory and Development Authority (Exits and Withdrawals under the National Pension System) (Second Amendment) Regulations, 2017**

**No. PFRDA/12/RGL/139/8.**—In exercise of the powers conferred by sub-section (1) of Section 52 read with sub-clause (g), (h), and (i) of sub-section (2) of Section 52 of the Pension Fund Regulatory and Development Authority Act, 2013 (Act No. 23 of 2013), the Pension Fund Regulatory and Development Authority hereby makes the following regulations to amend the Pension Fund Regulatory and Development Authority (Exits and Withdrawals under the National Pension System) Regulations, 2015 namely,—

1. These regulations may be called the Pension Fund Regulatory and Development Authority (Exits and Withdrawals under the National Pension System) (Second Amendment) Regulations, 2017.
2. These shall come into force on the date of their publication in the official gazette.
3. In the Pension Fund Regulatory and Development Authority (Exits and Withdrawals under the National Pension System) Regulations, 2015:—

(I) In regulation 2, in sub-regulation (1), in sub-clause (k),

(i) sub-clause (ii) shall be substituted as follows :—

a subscriber having attained the age of sixty years, and where so specifically permitted has not exercised a choice in writing to continue to remain subscribed to such system, till such further period as is permissible, with or without making contributions or in respect of a subscriber who has joined National Pension System after attaining the age of sixty years (but before attaining sixty five years of age) upon attaining the maximum age permitted to be subscribed to such scheme or any date prior thereto, based on the specific request for closure received from subscriber;

(ii) sub-clause (iii) shall be substituted as follows :—

death of the subscriber before attaining the age of superannuation, or the age of sixty years, or in cases where an option has been exercised by subscriber to continue to remain subscribed to a certain permissible time period, death before expiry of such period or death of a subscriber who has joined National Pension System after attaining the age of sixty years (but before attaining sixty five years of age) at any time prior to attaining the maximum age permitted to be subscribed to such scheme;

(II) In Regulation 4, after sub-regulation (c), new sub-regulation (d) shall be added as follows:

(d) Exit from National Pension System by subscribers, joining such pension system on or after attaining the age of sixty years (but before attaining sixty five years of age):

- (i) In case of a subscriber, joining National Pension System under all citizens model or in corporate model, on or after attaining the age of sixty years, (but before attaining sixty five years of age) and after having subscribed to such pension system for atleast a period of three years, from the date of such joining, on exit, at least forty percent out of the accumulated pension wealth of such subscriber shall be mandatorily utilized for purchase of annuity providing for a monthly or any other periodical pension and the balance of the accumulated pension wealth, after such utilization, shall be paid to the subscriber in lump sum. In case, the accumulated pension wealth of the subscriber is equal to or less than a sum of two lakh rupees or a limit to be specified by the Authority, basing on the instructions issued by the appropriate regulator on the minimum value of annuities to be made available by the life insurers, the subscriber shall have the option to withdraw the entire accumulated pension wealth without there being any requirement of purchasing an annuity

- (ii) where a subscriber under sub-clause (i) who, before completion of three years in such pension system, voluntarily opts to exit from the National Pension System, at least eighty percent out of the accumulated pension wealth shall be mandatorily utilized for purchase of annuity and the balance of the accumulated pension wealth, after such utilization, shall be paid to the subscriber in lump sum.

Provided further that if the accumulated pension wealth in the individual pension account of the subscriber is equal to or less than a sum of Rupees one lakh , or a limit to be specified by the Authority, basing on the instructions issued by the appropriate regulator on the minimum value of annuities to be made available by the life insurers, such subscriber shall have the option to withdraw the entire accumulated pension wealth without there being any requirement of purchase of an annuity.

- (iii) where a subscriber under sub-clause (i) dies, while being subscribed to National Pension System, the entire accumulated pension wealth of the subscriber shall be paid to the nominee or nominees or legal heirs, as the case may be, of such subscriber, in accordance with the provisions of these regulation.

HEMANT G., Contractor, Chairperson

[ADVT-III/4/Exty./259/17]

**Footnote:**

1. The Pension Fund Regulatory and Development Authority (Exits and Withdrawals Under the National Pension System) Regulations, 2015 were published in the Gazette of India on 11th May, 2015 vide No. PFRDA/12/RGL/139/8.
2. The Pension Fund Regulatory and Development Authority (Exits and Withdrawals Under the National Pension System) (First Amendment) Regulations, 2017 were published in the Gazette of India on 10<sup>th</sup> August, 2017 vide No. PFRDA/12/RGL/139/8

**PENSION FUND REGULATORY AND DEVELOPMENT AUTHORITY****NOTIFICATION**

New Delhi, the 2nd February, 2018

**Pension Fund Regulatory and Development Authority (Exits and Withdrawals under the National Pension System) (Third Amendment) Regulations, 2018**

**No. PFRDA/12/RGL/139/8.**— In exercise of the powers conferred by sub-section(1) of Section 52 read with sub-clause(g), (h), and (i) of sub-section 2 of Section 52 of the Pension Fund Regulatory and Development Authority Act, 2013 (Act No.23 of 2013), the Pension Fund Regulatory and Development Authority hereby makes the following regulations to amend the Pension Fund Regulatory and Development Authority(Exits and Withdrawals under the National Pension System) Regulations, 2015 namely,-

1. These regulations may be called the Pension Fund Regulatory and Development Authority (Exits and Withdrawals under the National Pension System) (Third Amendment) Regulations, 2018.
2. These shall come into force on the date of their publication in the official gazette.
3. In the Pension Fund Regulatory and Development Authority(Exits and Withdrawals under the National Pension System) Regulations, 2015:-

( I ) . In regulation 3, in sub-regulation (a), new sub-regulation (vii) shall be added as follows:

(vii) provided that if the employer certifies that the subscriber has been discharged from the services of the concerned office on account of invalidation or disability, the exit shall be determined as specified under sub-regulation(a).

( II ) . In regulation 4, in sub-regulation (a), new sub-regulation (v) shall be added as follows:

(v) provided that a subscriber is physically incapacitated or has suffered a bodily disability leading to his incapability to continue with his individual pension account under National Pension System, the exit in such cases shall be determined as per the provisions of sub-regulation (a) subject to the subscriber submitting a disability certificate from a Government surgeon or Doctor (treating such disability or invalidation of subscriber) stating the nature and extent of disability and also certifying that:

- a. the affected subscriber shall not be in a position to perform his regular duties and there is a real possibility of the affected subscriber, being not able to work for the remaining period of his life.; and
- b. Percentage of disability is more than seventy five percent. in the opinion of such Government surgeon or doctor (treating such disability or invalidation of subscriber).

( III ) In regulation 5, in sub-regulation (a), new sub-clause (iii) shall be added as follows:

(iii) provided that a subscriber who is physically incapacitated or has suffered a bodily disability leading to his incapability to continue with his individual pension account under National Pension System, the exit in such cases shall be determined as per the provisions of sub-regulation (a) subject to the subscriber submitting a disability certificate from a Government surgeon or doctor (treating such disability or invalidation of subscriber) stating the nature and extent of disability and also certifying that:

- a. the affected subscriber shall not be in a position to perform his regular duties and there is a real possibility of the affected subscriber, being not able to work for the remaining period of his life.; and
- b. Percentage of disability is more than seventy-five percent. in the opinion of such Government surgeon or doctor (treating such disability or invalidation of subscriber).

( IV ) . In regulation 8, in sub-regulation (1) (A), a new sub-clause (e) shall be added as follows:

**( e ) to meet medical and incidental expenses arising out of the disability or incapacitation suffered by the subscriber.**

HEMANT G. CONTRACTOR, Chairperson

[ADVT-III/4/Exty./1414/17]

**Footnote:**

1. The Principal Regulations ,The Pension Fund Regulatory and Development Authority (Exits and Withdrawals Under the National Pension System) Regulations, 2015 were published in the Gazette of India on 11th May, 2015 vide No. PFRDA/12/ RGL/139/8.
2. The Pension Fund Regulatory and Development Authority (Exits and Withdrawals Under the National Pension System) (First Amendment) Regulations, 2017 were published in the Gazette of India on 10<sup>th</sup> August 2017 vide No. PFRDA/12/RGL/139/8
3. The Pension Fund Regulatory and Development Authority (Exits and Withdrawals Under the National Pension System) (Second Amendment) Regulations, 2017 were published in the Gazette of India on 06<sup>th</sup> October 2017 vide No. PFRDA/12/RGL/139/8



**पेंशन निधि विनियामक और**

**विकास प्राधिकरण**

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**PENSION FUND REGULATORY  
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**CIRCULAR**

PFRDA/2017/11/PD/3

06 March 2017

To,

All Stakeholders in the National Pension System

**Subject: Transfer of amount from recognised Provident Fund/Superannuation fund to National Pension System (Applicable for the individual employees)**

1. With a view to facilitate transfer from recognised provident funds to the National Pension System (NPS), Clause (iv) in Rule 8 of Part A of the Fourth Schedule to the Income Tax Act has been inserted through the Finance Act 2016 so as to provide exemption from taxation to one time portability from a recognised provident fund to the NPS. Further, a sub clause (v) to section 10(13) of Income Tax act has been inserted so as to provide for the exemption from tax to any payment from an approved superannuation fund by way of transfer to the account of the employee under NPS referred to in section 80CCD and notified by the Central government. With introduction of this provision in the said clause, transfer of funds of an assessee employee from his existing superannuation fund to a pension account under National Pension System (NPS), is not liable to be treated as income of such assessee for the said Assessment Year.

2. Accordingly, in case the subscriber is interested to get his recognised provident fund/superannuation fund transferred to NPS, he may follow the below mentioned process:

- The subscriber should have an active NPS Tier I account which can be opened either through the employer (where NPS is implemented) by filling up the prescribed subscriber registration form or through the Points-of-Presence (POPs) (Banks/non-banks entities registered as POPs with PFRDA) or online through eNPS on the NPS Trust website [www.npstrust.org.in](http://www.npstrust.org.in)
- The subscriber presently under Govt./Private Sector employment is required to approach the recognised provident fund/Superannuation Fund Trust through the current employer by giving request for transfer of his recognised provident fund / superannuation fund to his NPS account.

- The Recognised Provident fund/Superannuation Fund Trust may initiate transfer of the Fund as per the provisions of the Trust Deed read with the provisions of the Income Tax Act, 1961.
- The Recognised Provident fund/Superannuation Fund may issue the cheque/draft in the name of :

In Case of Govt. employee: **Nodal Office Name (PAO or CDDO Name)<> Employee Name<> PRAN (12 Digit No.)**

In case of Subscriber presently under Private Sector including All Citizen Model: **POP (Name of the POP) Collection Account-NPS Trust<>Subscriber Name<>PRAN (12 Digit No.)**

- In case of Government Employee, the employee should request the recognised provident fund/ Superannuation Fund to issue a letter to his present employer mentioning that the amount is being transferred from the recognised provident fund/ superannuation fund to be credited in the NPS Tier I account of the employee.
- The Present employer/POP i.e. nodal office shall while uploading the fund may mention the transfer from recognised provident fund/ superannuation fund in the remarks column while uploading it through Arrears mode. The upload may be made as per the request letter of the ex-employer.
- In case of Private Sector employee including subscriber covered under All Citizen model, the employee should request the recognised provident fund/ Superannuation Fund to issue a letter to his present employer/POP as the case may be mentioning that amount is being transferred from the recognised provident fund/ superannuation fund to be credited in the NPS account of the employee/individual Tier I account.
- The POP will get the amount collected and the same may be uploaded by the POP in the NPS account of the subscriber.

3. It may be noted that as per the provisions of the Income Tax Act, 1961 the amount so transferred from recognised provident fund/Superannuation Fund to NPS is not treated as income of the current year and hence not taxable. Further, the transferred recognised provident fund/superannuation fund will not be treated as contribution of the current year by employee/employer and accordingly the subscriber would not make IT claim of contribution for this transferred amount.

4. For further clarification, if any, the person may like to contact the undersigned on email [akhilesh.kumar@pfrda.org.in](mailto:akhilesh.kumar@pfrda.org.in) , Telephone No. 011-26543158.

Yours faithfully



(Akhilesh Kumar)  
Deputy General Manager





## **CHAPTER 13**

### **BENEVOLENT FUND**



**13.1 Introduction** - Clause 18 of the Bureau of Indian Standards (Terms & Conditions of services of employees) Regulations, 2007, relates to Benevolent Fund Scheme. According to this clause for providing relief on permanent incapacitation or death of an employee while in service, there shall be a Benevolent Fund Scheme of the Bureau as follows:

- (a) each employee shall make a contribution of Rupees Fifteen per month and the Bureau shall make its contribution at the rate of Rupees Thirty per employee per month to the Benevolent fund;
- (b) on permanent incapacitation of an employee, he shall be paid an amount of Rupees One Lakh from the Benevolent fund.
- (c) In case of death of an employee during service, an amount of Rupees One Lakh shall be paid from the Benevolent fund in accordance with the nomination made by the deceased in respect of his General Provident Fund accumulations and where no such nomination exists to such persons as may be eligible to receive the amount under the General Provident Fund (Central Services) Rules, 1960, as amended from time to time.

13.1.1 As a result of amendment in BIS Act, 2016, the above Regulation is under amendment. In the new Regulation, the contribution and the relief amount have been proposed for enhancement. The amendment will be informed as and when the new regulations are approved and implemented.

**13.2 Procedure for maintaining the Benevolent Fund:**

13.2.1 The Salary Section will have to make monthly deduction of ₹ 15/- from the salary of all employees and remit the same to Benevolent Fund A/c.

- 13.2.2 In case of employees on deputation, the dealing Assistant will keep the data and check that monthly contribution is received every month. If it is not received he will take up the matter with HRD/Estt.
- 13.2.3 The dealing Assistant and Section Officer concerned will arrange receipt of BIS contribution of ₹ 30/- per employee (including deputation) from BIS to Benevolent Fund by sending the authorized Bank Payment Voucher to Cash Section.
- 13.2.4 There will be separate books of accounts for Benevolent Fund which will be kept in TALLY software in Finance Department at HQ by the Dealing Assistant and Section Officer concerned.
- 13.2.5 The books of accounts will include the following:
- a) Bank Book;
  - b) Ledger;
  - c) Bank Reconciliation Statement file;
  - d) Sanction File
  - e) Trial Balance and Balance Sheet File;
- 13.2.6 The Entries for the receipt of employee's contribution as well as BIS's contribution shall be made immediately in the TALLY software.
- 13.2.7 Entries for payment of Relief from the Benevolent Fund shall also be made in the TALLY software immediately after payment.
- 13.2.8 Monthly Bank Statement shall be obtained from the Bank and reconciliation be prepared and put up to Head.
- 13.2.9 At the end of the year, Income & Expenditure A/c and Balance Sheet of Benevolent Fund be prepared and put up to the Head.
- 13.2.10 Copy of the approved Annual Accounts of Benevolent Fund should be sent to Accounts Department for consolidation in the Annual Accounts of BIS.

### **13.3 Payment of Immediate Relief**

13.3.1 If an employee dies/permanently incapacitated while in service, the nominee may be paid on account advance payment of ` 20,000/- as an immediate monetary relief.

13.3.2 At ROs/BOs, the Heads may sanction and pay advance of ` 20,000/- as soon as the information of demise is received and the nominee makes a written/verbal request for the advance. A receipt may be obtained from nominee.

13.3.3 At HQ, the advance may be drawn by Head of the Branch/Department or Welfare Officer and arranged to be delivered to the nominee at his/her resident. A receipt may be obtained from the nominee. The advance may be sanctioned by DF.

13.3.4 Payment of advance made by Branch may be debited to "Inter account - HQ Account" and IODA may be sent to HQ. However, a mail should also be sent immediately to Finance Department, HQ after making the payment. In case payment is made at HQ, the same may be debited to Benevolent Fund A/c.

13.3.5 The death certificate shall be obtained by the Head of Branch/Department at HQ from the nominee / family of the deceased and sent to Finance Department at HQ for the purpose of sanction of Benevolent Fund Relief.

### **13.4 Sanction of Benevolent Fund Relief and Payment:**

13.4.1 Immediately on receipt of Death Certificate the Dealing Assistant and Section Officer concerned of Finance Department at HQ shall put up the file to Competent Authority for sanction of Benevolent Fund Relief.

13.4.2 The Benevolent Fund Relief so sanctioned by the Competent Authority, be transferred to Bank A/c of nominee after adjustment of the advance amount paid, if any, as immediate relief.

## 13.5 APPENDIX

### 13.5.1 Process Flow Chart and Time Norms:

	<b>Process Flow</b>	<b>Time Norms</b>
i.	Remittance of Employees as well as Employer (BIS) Contribution to the Fund	5 <sup>th</sup> of next month
ii.	On account advance payment of ₹ 20,000/- to the nominee of deceased employee as immediate relief.	Immediately on receipt of information of demise/ permanent incapacitation of employee
iii.	Payment of Benevolent Relief	Within 5 days from the receipt of death certificate
iv.	Accounting entries in the books of accounts	Within one working day
v.	Monthly Bank Statement and Reconciliation	10 <sup>th</sup> of next month
vi.	Annual Accounts of the Fund	By 30 <sup>th</sup> April every year



## **CHAPTER 14**

### **LOAN AND ADVANCES**

## 14.1 Introduction

All the Interest bearing advances except following advance have been abolished by the 7<sup>th</sup> Pay Commission:

- (a) Advance for purchase of Personal Computer
- (b) Housing Building Advance

The rates of interest are prescribed for each financial year for the (a) above and periodically for (b) above.

All Rules and procedure as notified by the Ministry of Finance and Ministry of Housing and Urban Affairs in this regard from time to time are applicable in BIS.

## 14.2 Personal Computer Advance

Department of Expenditure, Ministry of Finance, Government of India has issued O.M. No.12(1)/E.II(A)/2016 dated 7<sup>th</sup> October, 2016, regarding **Personal Computer Advance**, the main features of which are as under:

### 14.2.1 General Conditions

- a. All employees are eligible for grant of Personal Computer Advance upto ` 50,000/- or actual price of the PC/ Laptop, whichever is lower.
- b. The Advance can be allowed for a maximum 5 times in the entire services.
- c. Second or subsequent advance cannot be granted before the expiry of three years from the date of drawal of the earlier advance.
- d. Advance is not admissible for payment of Custom Duty
- e. The computer so purchased should be mortgaged by the employee to BIS.

### 14.2.2 Interest chargeable on Personal Computer Advance

- a. Interest on Advance is to be charged on applicable rate on the date when such advance has been disbursed. The Government notified the rate every year.

- b. Simple interest shall be charged on the balance outstanding at the end on the last date of each month and will be recovered in one or more instalment after complete repayment of the principal.
- c. No interest deductible at the time of Suspension.

#### 14.2.3 Recovery of Personal Computer Advance

- a. Total recoveries on account of all advances including computer advance should not be more than 50% of the total emoluments.
- b. Maximum Number of Instalment admissible in this Advance is 150 months.
- c. Mortgage of personal computer should be done within one month from the date of disbursement of advance. If the same is not been submitted, the whole amount of advance should be recovered from the salary of employee along with penal interest of 2.5%.

### 14.3 House Building Advance

14.3.1 Government of India, Ministry of Housing & Urban Affairs, Housing-III Section, Nirman Bhawan, New Delhi has issued following Office Memorandum(s) which specify *Purpose for House Building Advance, Eligibility Criteria, Cost Ceiling Conditions, Amount of Advance, Repayment Capacity, Applicable Rate of Interest and Methodology of Recovery of House Building Advance, Disbursement, Mortgage and Creation of Second Charge, Insurance and Migration of Advance from Bank/ Other Financial Institution:*

- a. Office Memorandum No. I.17011/11(4)/2016-H-III dated 09.11.2017 regarding *revised House Building Advance Rules (HBA) -2017, in supersession of existing rules on House Building Advance Rules.* (copy enclosed)
- b. Office Memorandum No. I.17011/11(4)/2016-H-III dated 31.01.2018 regarding *migration of already taken Home Loans from Banks/ Financial Institutions (copy enclosed)* and

- c. Office Memorandum No. I.17011/11(4)/2016-H-III dated 31.01.2018 regarding discontinue of *benefit of interest rate promoting small family norms in case of HBA (copy enclosed)*.

#### 14.3.2 Interest chargeable on House Building Advance

- a. Interest on Advance is to be charged on applicable rate on the date when such advance has been disbursed. The Government notified the rate every year.
- b. Simple interest shall be charged on the balance outstanding at the end on the last date of each month and will be recovered in one or more instalment after complete repayment of the principal.
- c. No interest deductible at the time of Suspension.

#### 14.3.3 Documents to be enclosed with the Application Form: The following documents are required to be furnished to avail House Building Advance:

- a. **Documents to be enclosed in case of Advance for Construction of a House:-** The following Documents as per Rule I6(3)B read with O.M. No. I/170II/II/83-H. III dated 26.5.1984:
  - i. Sale Deed.
  - ii. No-encumbrance Certificate issued by Registrar/Sub-Registrar.
  - iii. Estimate prepared by Regd. Architect.
  - iv. Plan prepared by Regd. Architect and approved by competent authority.
  - v. Affidavit declaring that no house/flat is owned either by the applicant or his/her wife/husband or minor children(s) individually or jointly in the town/urban agglomeration.
  - vi. Form No.5 of agreement [HBA-9], Surety Bond [HBA-13], Surety Bond Annexure-II [HBA-20], Personal Bond [HBA-19], Indemnity Bond [HBA-22].
  - vii. Current Pay Slip.
  - viii. Land Valuation Report.



**b. Documents to be enclosed in case of Advance for Purchasing of a Flat from Registered Group Housing Society:-** Following Documents as per rule 16 B (c) read with O.M. No. 1/17011/11/80-H. III dated 05.03.1983.

- i. Copy of certificate of Registration of Society.
- ii. Letter of allotment of land to the Society.
- iii. NOC for mortgaging the flat and non-encumbrance.
- iv. Share-cum-membership certificate.
- v. Estimate.
- vi. Demand Notice.
- vii. Copy of approved Building Plan.
- viii. Agreement between applicant and the Society.
- ix. Attested copy of the by-laws of the Society.
- x. Affidavit declaring that no house/flat is owned either by the applicant or his/her wife/husband or minor children(s) individually or jointly in the town/urban agglomeration.
- xi. Form No.5-C (of agreement) [HBA-12], Surety Bond [HBA-13], Surety Bond Annexure-II [HBA-20], Personal Bond [HBA-19], Indemnity Bond [HBA-22].
- xii. Copy of Lease Deed.
- xiii. Receipt of payment made to the society.
- xiv. Current Pay slip

**c. Documents to be enclosed in case of Advance for Purchasing a Ready Built House/ Flat from Registered Private Agency/Builder:** Following Documents as per rule 16 B (e) read with O.M. No. 1/17011/11/83-H. III dated 26.5.1984.

- i. Valuation Report.
- ii. Allotment-cum-Demand Letter
- iii. Certificate for clear title & non-encumbrance issued by Registrar/Sub Registrar

- iv. Affidavit declaring that no house/flat is owned either by the applicant or his/her wife/husband or minor children(s) individually or jointly in the town/urban agglomeration.
- v. Form No. 5-A of agreement [HBA-12], Surety Bond [HBA-13], Surety Bond Annexure-II [HBA-20], Personal Bond [HBA-19], Indemnity Bond [HBA-22].
- vi. Completion certificate
- vii. NOC for mortgaging the flat
- viii. Duly executed Agreement to Sell
- ix. Draft of proposed Sale-deed
- x. Copy of certificate for registration of Agency/Builder.
- xi. Copy of Plan alongwith letter for approval of plan issued by the competent authority.
- xii. Current pay slip.
- xiii. Receipt of payment made to the Builder.
- xiv. The OM No. 1-17011/23171-H.III, Gal, Ministry of Urban Development & Poverty Alleviation adopted vide R&CS Order No. ADV.141/2005 dated 15.04.2005 lays down following criteria for the purchase of house from Private Parties –

***Criteria for Registered Builders:***

- (a) The company should be registered as approved builders/architects etc. with Urban Development Authority/ Housing Boards of a state Govt./ Municipal authorities etc. However, if in some states, such a provision as to registration of builder companies/firms in the panel of Urban Development Authority/Housing Boards of a state Govt./ Municipal authorities does not exist, the builder company/firm may be taken to produce an income tax clearance certificate from the income Tax Department or some such documentary evidence which shows that the firm has undertaken/executed housing projects for Government agencies.

- (b) In case of purchase of House/Flat from Private builder company/firm the house selling/constructing private company/firm should have a clear title to the land on which houses/flats are erected and can be verified by obtaining a copy of registration deed exhibiting the title of the land in the name of the house constructing private company/firm.
- (c) Before the house building advance is granted to the applicant Government employee, he may be asked to obtain an undertaking from the concerned private builder company/firm to the effect that the house/flat is ready for possession as well as for moving in. Besides, the private builder company/firm should have obtained completion certificate from the map/plan approving authority. Completion certificate from private architect/engineer should not be accepted.
- (d) The company/firm of builders should be financially sound. Accounts including balance sheet/income & expenditure accounts etc. for the preceding three years, duly certified by chartered accountants are to be examined for this purpose.

**d. Documents to be enclosed in case of Advance for Purchase of Ready-Built Houses/Flats from Government Organisations. :**

Following Documents as per rule 16 B (a) read with O.M. No. I/170II/II/83-H. III dated 26.5.1984:

- i. Original copy of a letter from the Allotting Authority with the following Details:-
  - (a) the cost of the House/Flat;
  - (b) conditions of sale;
  - (c) accommodation available therein;
  - (d) whether the official is permitted to
  - (e) mortgage the land and the house/flat in favour of the President of India;

- ii. Affidavit declaring that no house/flat is owned either by the applicant or his/her wife/husband or minor children(s) individually or jointly in the town/urban agglomeration.
- iii. 3. Form of Agreement (No.5-A)[HBAIO], Surety Bond [HBA-13], Surety Bond Annexure-II [HBA-20], Personal Bond [HBA-19], Indemnity Bond [HBA-22].
- iv. Pay Slip

**14.4 Procedure for Sanction/ Disbursement of Personal Computer Advance or HBA:-**

- 14.4.1 The **Advance for Personal Computer** may be applied in **Form enclosed at P 610-611** The **House Building Advance** may be applied in **Form enclosed at P 612-617**
- 14.4.2 The employee(s) posted at HQ may send their applications in above forms to Director (Finance) at HQ through their Departmental Head(s).
- 14.4.3 The employees posted at ROs/BOs/CL/NITS may send their applications to DD(A&F)/AD(A&F)/SO through Head. The applications of HBA received at BOs and Labs and after initial scrutiny by AD/SO, will be forwarded to the DD(A&F) of the region as the sanctioning authority of HBA is DDGRs. In case the application is not complete with regard to Rules/Documents, the application may be returned with the approval of Head highlighting the deficiencies. The DD(A&F)/AD(A&F) of the Region after carrying out all checks will put up the file to DDGR for consideration.
- 14.4.4 On the receipt of the application form at HQ, the dealing assistant will scrutinize the application from the provisions of the Personal Computer Advance/ House Building Advance.
- 14.4.5 If it is informed by the dealing assistant that the application form is complete in all respect then the file will be prepared and put up for the consideration of the sanctioning authority through SO/AD(A&F) concerned.

- 14.4.6 If it is found by the dealing assistant that the application form is not complete with respect to applicable Rule/Documents, a note highlighting the deficiencies will be placed for the consideration of sanctioning authority before returning the application to the applicant for compliance.
- 14.4.7 As per the Delegation of Power, sanctioning authority for Personal Computer Advance are DDGF/DF/DAC/Head of BOs/ Heads of Labs/HNITS and for House Building Advance, sanctioning authority are DDGF for HQ/CL/NITS and DDGRs for ROs/BOs/NITS.
- 14.4.8 As per Finance Department's circular No. BIS/FIN/HQ/CIRCULAR (09)/2015 dated 11th June 2015, disbursement of Personal Computer Advance will be made by HQ through Direct Bank Transfer to the Bank Accounts of the concerned employee(s) after it has been sanctioned by Competent Authority. (copy enclosed)
- 14.4.9 In case of House Building Advance, all processing and delegated authorities are required to observe the following:
- (a) that the Eligibility Criteria, Repayment capacity and other Terms & Conditions mentioned in the para at 14.2 are complied with.
  - (b) All relevant property papers may be got vetted by a local legal expert before sanction.
  - (c) After sanctioning HBA, the entire file will be sent to Finance Department HQ for the disbursement of loan and recovery to be made thereon.
- 14.4.10 Sanction file of HBA containing the original documents of property, guaranties etc., will remain with Finance Department till the final settlement of the HBA.

## **14.5 Accounting Procedure**

- 14.5.1 The Salary Section will make deduction of monthly Instalment of advances as decided in the sanction file.
- 14.5.2 In case of employees on deputation, the Dealing Assistant will keep a record that the monthly instalment of advance and interest is being

received every month. Otherwise the matter should be taken up with HRD/Estt.

14.5.3 The interest calculation will be made by the Dealing Assistant and got approved from DF after verification by SO/AD(A&F). The recovery from salary will be started by Salary Section accordingly.

14.5.4 There will be separate subsidiary books of accounts for Computer Advances and HBA, which will be kept in TALLY in Salary Section of Finance Department of HQ. The dealing assistant and SO/AD (A&F) of Finance Department HQ will ensure that these are reconciled on monthly basis.

14.5.5 The books of accounts will include the following:

- (i) Preparation of Broad Statement and its reconciliation with the Accounts
- (ii) Ledgers of Employee(s) who have been sanctioned advance.
- (iii) Sanctioned File along with original property documents

14.5.6 **Recovery:**

- (a) that the monthly recovery of installment towards repayment of the advance commences from the due date and is made regularly from the monthly pay of the official.
- (b) In case the applicant will be superannuating within 18 months of the date of their application for advance, it should be ensured that the amount of their gratuity will be adequate to cover the balance outstanding on the date of retirement.

## **14.6 APPENDIX**

14.6.1 **Checklist for dealing official(s) for processing of House Building Advance**

14.6.1.1 Application received for sanction/disbursement of the House Building Advance should be recorded in a register by the Dealing Assistant. After checking, it will be submitted to Section Officer/AD(A&F) for verification and thereafter to

sanctioning authority. While checking and verification and release for payment the following may be taken care of:

14.6.1.2 *At the time of Submission of the Application*

- (a) satisfy himself about the correctness of the facts in the application.
- (b) scrutinized the title deeds, etc., that the applicant possesses a clear title to the property in question.
- (c) that the property is free from encumbrance.
- (d) that the cost of the proposed house / flat does not exceed the prescribed ceiling limit.
- (e) that the amount of advance admissible should not exceed :
  - (i) 34 times the pay in the pay band of the applicant; or
  - (ii) Rs. 25,00,000 /- or Rs. 10,00,000/-
  - (iii) Estimated cost of the construction or enlargement; or
  - (iv) Maximum amount worked out on the basis of repaying capacity, whichever is the least.
- (f) the Dealing Assistant must ensure that all terms and conditions of House Building Advance Rules are complied with in the interest of both the employee as well as BIS. It should not have any hesitation to reject an unfit case. If any relaxation of provisions is required, it should be thoroughly examined and satisfy himself on justification of the case.

14.6.1.3 *At the time of release of First Installment of HBA:*

- (a) In the case of purchase of land and construction of house the following are received from the applicant:
  - (i) the agreement in the prescribed form executed by the official
  - (ii) surety bond from a permanent employee of status not lower than that of the applicant. The second instalment should be released once mortgage deed have been executed and registered in the name of BIS.

- (b) In the case of HBA for construction of houses, mortgage deed in prescribed form should be got executed and registered.
- (c) In the case of advances, to acquire house through membership of Co-operative Group Housing Societies, personal bond, an agreement to mortgage the house/flat followed by deposit of title deeds (as and when available) and a promissory note in respect of the amount of principal plus interest at the specified rates should be obtained before payment of the HBA.
- (d) In all the cases, sale deeds and other original documents should be obtained along with the mortgage deed and kept in deposit with the Head of Department.

14.6.1.4 *Others:*

- (a) In the case of advances for purchase of ready-built house / flats. Agreement and Surety Bond should be got executed before payment of the advance and mortgage deed shall be got executed and registered within three months of disbursement of the advance.
- (b) In addition to the agreement/mortgage deed, surety from an approved permanent employee should be obtained in the following cases:-
  - (i) all applicants who are due to retire within a period of 18 month from the date of application;
  - (ii) all applicants who are permanent employee who require the advance for the purchase of a ready-built house.
- (c) In all the cases, the dealing officials should satisfy themselves that the applicant establishes his marketable title to the property in accordance with the procedure prescribed by the Government before execution of the mortgage deed.
- (d) the dealing assistant should ensure that the mortgage deed and the re-conveyance deed on release of the mortgage are



duly registered within four months from the date of their execution. However, Registration is not necessary in the case of surety bonds and agreements under HBA Rules.

- (e) that the property mortgaged by the employee is released or re-conveyed immediately on the repayment of the advance and interest in full and the mortgage deed duly cancelled returned together with the original documents of title of the land, etc., to the employee.
- (f) the Dealing Assistant must obtain a copy of the insurance of the house as per the rules immediately on purchase/completion and that the premium receipts are regularly obtained for inspection. Insurance receipts must be submitted to Finance Department every year.
- (g) the Dealing Assistant must obtain a maintenance certificate from the employee to ensure that house is maintained in good repair and the necessary municipal rates and taxes are paid regularly and the requisite certificate furnished annually until the advance has been paid in full.
- (h) that the amount, if any, drawn in excess of the expenditure incurred, is returned by the official forthwith together with interest, if any, due.

**14.6.2 Process Flow Chart and Time Norms:**

<b>Process Flow</b>		<b>Time Norms</b>			
			<b>Dealing Assistant</b>	<b>SO/AD (A&amp;F)</b>	<b>Sanctioning Authority</b>
i	Processing of the Computer Advance and HBA after receipt of application	Computer Advance	3 days	1 day	1 day
		HBA	5 days	3 days	2 days
		3 working days of sanction of competent authority at HQ/Receipt of Sanction from DDGRs.			
ii	Preparation and authorization of Bank Voucher and disbursement				

	<b>Process Flow</b>	<b>Time Norms</b>
iii	Reconciliation of Advances and interest	10 <sup>th</sup> of Next Month

#### 14.6.3 **Relevant Circulars(Copies appended)**

- 14.6.3.1 Circular No. BIS/FIN/HQ/Circular(01)/2018 dated 06 March, 2018 regarding *House Building Advance*
- 14.6.3.2 Circular No. BIS/FIN/HQ/Circular(09)/2017 dated 09th August 2017, *Certificate regarding Property Maintenance & Insurance Papers by all officials who have taken House Building Advance from BIS*
- 14.6.3.3 Circular No. BIS/FIN/HQ/Circular(13)/2016 dated 20 October 2016 *Grant of Advance – 7th Pay Commission Recommendations – Amendment to Rule 21(5) of Compendium of Rules on Advances to Government Servants*
- 14.6.3.4 Circular No. BIS/FIN/HQ/Circular(14)/2016 dated 20 October 2016 *Grant of Advance – 7th Pay Commission Recommendations – Amendment to Rule 21(5) of Compendium of Rules on Advances to Government Servants*
- 14.6.3.5 Circular No. BIS/FIN/HQ/Circular(11)/2016 dated 31 August 2016 *Recommendations of 7th CPC – interest bearing / interest free advance*

#### 14.6.4 **Books to be referred to**

- 14.6.4.1 *House Building Advance Rules*
- 14.6.4.2 *Swamy's Handbook 2018*
- 14.6.4.3 *Master Manual For DDOs and Head of Offices*

# BUREAU OF INDIAN STANDARDS

## (FINANCE DEPARTMENT)

### APPLICATION FORM FOR AN ADVANCE FOR THE PURCHASE OF PERSONEL COMPUTER/LAPTOP

1. Name of Applicant (IN BLOCK LETTERS):
2. Applicant's Designation:
3. District and Station of the applicant:
4. Pay in pay Matrix & level: Rs.   
Special/Personal Pay: Rs.
5. Anticipated price of Personal Computer: Rs.
6. Amount of Advance Required: Rs.
7. Date of Superannuating or retirement or date of Expiry of contract in case of a contract officer: 

DD	MM	YYYY
----	----	------
8. Number of Installments in which the advance is desired to be repaid:
9. Whether advance for similar purpose obtained previously, and if so...
  - (i) Date of drawal of the advance: 

DD	MM	YYYY
----	----	------
  - (ii) The amount of advance and / or interest thereon still outstanding, if any: Rs.   
Rs.
10. Whether the intention is to purchase:
  - (a) A new or old Personal Computer:
  - (b) If the intention is to purchase Personal Computer from a person having official dealings with the Employee, whether previous sanction of the competent authority has been obtained as required under Rule 18 (3) of the Central Civil Service (Conduct) Rules, 1964:
11. Whether the officer is on leave or is about to proceed on leave...
  - (a) The date of commencement of leave: 

DD	MM	YYYY
----	----	------
  - (b) The date of expiry of leave: 

DD	MM	YYYY
----	----	------
12. Are any negotiations or preliminary enquiries being made, so that delivery may be taken of the Personal Computer/Laptop within one month from the date of drawal of the advance?
13. (a) Certified that the information given above is complete and true  
(b) Certified that I have not taken delivery of the Personal Computer/ Laptop on account of which I apply for the advance, that I shall complete negotiations for the purchase, pay finally and take possession of the same before the expiry of one month from the date of drawal of the advance.

Dated: \_\_\_\_\_

Place: \_\_\_\_\_

Signature of the Applicant

# CERTIFICATE

(Certificate by the Head of the Office)

Certified that the official Shri \_\_\_\_\_, Designation \_\_\_\_\_ Office \_\_\_\_\_ is a permanent / temporary employee of this Department. The official is really in need of Personal Computer/ Laptop is in the interest of service / public. The residence of the official is more than 8 Km from the duty point.

Shri \_\_\_\_\_, the official is permitted to purchase the Personal Computer/ Laptop. No disciplinary case is pending against the officer / official.

Dated: \_\_\_\_\_ at \_\_\_\_\_.

Signature and Seal  
of the Head of Office

## Declaration

I, \_\_\_\_\_, Designation \_\_\_\_\_ hereby declare that if I fail to purchase the vehicle within one month from the date of receipt of the advance and do not submit the requisite documents within the stipulated period, I shall be liable to refund the full amount in lump sum.

2. That if the advance is sanctioned for the purchase of personal computer / Laptop, I will utilize the advance for which it is sanctioned Cash Receipt, and mortgage deed form (GFR-4) also with the date of payment of advance and the date of purchase of Personal Computer/ Laptop. will be submitted within one month as the drawal of the advance.

3. That if I do not purchase the Personal Computer/ Laptop, the amount of advance with penal rate of compound interest may be recovered from my pay.

Date: \_\_\_\_\_ at \_\_\_\_\_

Signature \_\_\_\_\_  
Designation \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

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

**GRANT OF ADVANCE FOR PURCHASE OF LAND/PLOT OR  
PART/FULL CONSTRUCTION/ENLARGEMENT OF A HOUSE**

.....

**APPLICATION FORM**  
**(To be filled by the applicant)**  
**GENERAL:**

1. Name (In block letters) \_\_\_\_\_
2. Designation & Emp. No. \_\_\_\_\_
3. Confirmed or not \_\_\_\_\_
4. Date of Birth \_\_\_\_\_
5. Date of joining BIS \_\_\_\_\_
6. Date of Retirement \_\_\_\_\_
7. Present Pay in Pay Matrix \_\_\_\_\_  
Attach current pay slip
8. Amount of Advance/Withdrawal from Provident Fund or any other advance from Govt. source taken for purchase of land/flat/construction \_\_\_\_\_

**9. PARTICULARS RELATING TO ADVANCE:**

**9.1 If advance is needed for purchase of a plot and/or for construction of a new house, please give the following information**

**A Plot:**

Location With address	Rural/ Urban	Is it clearly demarcated and developed	Approx. Area (in sq.m.)	a) Cost b) Amount actually paid	If not purchased when proposed to be acquired	Unexpired portion of lease if not freehold
(1)	(2)	(3)	(4)	(5)	(6)	(7)

**B Construction:**

Floor-wise area to be constructed (in sq. mtrs)	Estimated cost	Amount of advance required (for land/ construction/both)	No. of instalments for repayment
(8)	(9)	(10)	(11)
G. Floor			
Ist Floor			
2 <sup>nd</sup> Floor			

**9.2 If advance is required for enlarging the existing house:**

Location With address	Plinth Area (in sq. mt.)	Plinth area proposed for enlargement (in sq. mt.)	Cost of Construction/ Acquisition of existing house	Cost of proposed enlargement	Total Plinth Area (2+3)	Total Cost (4+5)	Amount of advance required	No. of Instalments for re-payment
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

**Note:**

- 1) If the enlargement is proposed on any floor other than ground floor, a certificate from an approved Engineer to the effect that foundations of the existing structure can safely take the load of the proposed enlargement, should be enclosed.
- 2) Funds for additional construction/renovation will be found from the officer's own resources and this does not in any way affect his repaying capacity.
- 3) Two years should have elapsed after completion of the house for which the loan was granted, for which an attested copy of the completion certificate from the local body should be produced.

**9.3 If advance is required for purchasing a ready built house/flat:**

<b>Location with address</b>	<b>Plinth Area (in sq mtrs)</b>	<b>When Constructed</b>	<b>Price settled</b>	<b>The Agency from whom to be purchased</b>	<b>Amount a) Al-ready paid b) To be paid</b>	<b>Amount of advance required</b>	<b>No. of Instalments for re-payment</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>	<b>(7)</b>	<b>(8)</b>

**10. MISCELLANEOUS**

**10.1 If you or any dependant member of your family already own(s) house:**

<b>Location with address</b>	<b>Plinth area (floor-wise)</b>	<b>Present fair Market value</b>	<b>Reason for acquiring another house or enlarging the existing house</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>

**Note: The applicant/ his wife/husband or minor child should not already own a house in the town/urban agglomeration where the house is proposed to be constructed/ acquired with the advance. If the official is owning a house as member of HUF in the town where the house is proposed to be constructed /acquired, the amount of advance should be restricted to 60% of his eligibility.**

**11. The relevant documents as prescribed are enclosed.**

**DECLARATION :-**

1. I solemnly declare that the information furnished by me in reply to the various items indicated above is true to the best of my knowledge and belief.
2. I have read the rules regulating the grant of advances to BIS employees for purchase of land and purchase/construction of buildings, etc., and agree to abide by the terms and conditions stipulated therein.
3. I certify that:
  - (i) My wife/husband is not a Central Govt. servant/my wife/husband who is a Central Govt. servant, has not applied for and/or obtained an advance under these rules.
  - (ii) Neither I nor my wife/husband/minor child has applied for and/or obtained any loan or advance for acquisition of a house in the past from any Govt. source (e.g. Ministry of Rehabilitation or under any Central or State House Scheme).
  - (iii) The construction of the house for which the advance has been applied for, has not yet been commenced.

Station.....

Signature of the Applicant.....

Dated.....

Designation.....

Department/office in which employed

.....

.....



**BUREAU OF INDIAN STANDARDS**

**FORM NO. 4**

(Declaration for recovery of principal and/or interest of House Building Advance from Death-cum-Retirement Gratuity, GPF, Benevolent Fund.)

To,

The Director General,  
Bureau of Indian Standards,  
New Delhi-110 002.

Sir,

I, \_\_\_\_\_ son/daughter/wife of Shri \_\_\_\_\_  
\_\_\_\_\_ authorize you to recover the balance of the House Building Advance sanctioned to me with interest remaining unpaid at the time of my retirement or death or due to any other contingency, from Death-cum-Retirement Gratuity, BIS Contribution to Provident Fund and Benevolent Fund.

Yours Faithfully

(Signature)

Name :

Designation:

Address:

Date:

Place:

**BUREAU OF INDIAN STANDARDS**

**FORM NO. 5**

(Letter to be accompanied with application in case the property (free or lease hold) is in joint names.)

To,

The Director General,  
Bureau of Indian Standards,  
New Delhi-110 002.

Sir,

I \_\_\_\_\_ husband/wife of  
Shri \_\_\_\_\_ am aware that my  
wife/husband \_\_\_\_\_ employed as \_\_\_\_\_  
In your Institution has applied for house building loan for construction of house on the  
property \_\_\_\_\_.

My wife/husband and I own the above property jointly. I undertake to mortgage in  
favour of the Institution my share of the property jointly with my wife/husband as a security for  
repayment of the advance.

Yours faithfully,

(Signature)

Name \_\_\_\_\_

Address \_\_\_\_\_

Date : \_\_\_\_\_

## FINANCE DEPARTMENT

### CHECK LIST AND CALCULATION SHEET FOR HOUSE BUILDING ADVANCE

1. Name : \_\_\_\_\_
- 1.1 Designation & Emp. No. : \_\_\_\_\_
2. Date of Birth : \_\_\_\_\_
3. Date of joining BIS : \_\_\_\_\_
4. Date of Retirement : \_\_\_\_\_
5. Purpose of Advance : to construct new house /to purchase a ready built house/flat & re-payment
6. Whether application is complete in all respects and documents as desired in **BIS/ON:53/98** are enclosed : Yes/No
7. Does the applicant / his spouse / his minor children own a house. : Yes/No  
**If yes, whether the house is located in the same town/UA.**
8. Whether the estimated cost of construction excluding the cost of land is within the ceiling (i.e. 139 times the basic salary limited to Rs. 1 crore) : Yes/No
9. No. of complete months left till retirement for recovery of loan { in case of construction, recovery will commence after completion or 18 months whichever is earlier, Max. installment – Principal 180 and interest 60) : Year                      Month                      Day  
-----  
Total                      Installments
10. Pay in the Pay Matrix : Rs.  
long term basis and scale of pay
11. Present Gross emolument and HRA : (Included HRA)

**12. Present regular deductions from pay:**

a)	GPF subscription	=	
b)	GPF Refunds	=	
c)	Income tax (including S.C.)	=	
d)	LIC	=	
e)	Computer Advance	=	
f)	NPS	=	
g)	Others	=	
	<b>Total deductions</b>	:	----- =====

**13. Net emoluments :**

**14. REPAYING CAPACITY :**

- 14.1**
- a) In the case of official retiring after 20 Years : 40% of Pay-in-pay matrix
  - b) In the case of official retiring after 10 years but not later than 20 years : Upto 40% of Pay in pay Matrix
  - c) In the case of official retiring within 10 years : Upto 50% of Pay in pay Matrix

**14.2 Monthly Repaying Capacity :**

**14.3 Total Repaying Capacity till Retirement (from 14.1 x estimated Number of installments) :**

**14.4 ADJUSTMENT FROM DCR-GRATUITY**

- 14.5**
- a) In the case of official retiring after 20 Years : 40% of Pay-in-pay matrix
  - b) In the case of official retiring after 10 years but not later than 20 years : 65% of Gratuity may also be adjusted
  - c) In the case of official retiring within 10 years : 75% of Gratuity may also be adjusted

**14.6 Gross Repaying Capacity (14.3 + 14.4) :**

14.7 Deduct estimated interest for the proposed loan of :  $\frac{L \times R (x 0.75 + 1)}{1200 \times 2}$

14.7 Advance admissible 14.5 – 14.6 :

15. LIMITS APPLICABLE TO THE ADVANCE:

a) Approved estimated cost of construction flat (this is subject to the following limits) :

139 times of basic pay upper limit

1 crore

Less: Amount of withdrawal from PF for this purpose

b) Advance applied for :

c) 34 months basic salary (subject to maximum of Rs. 25 lakhs) :

d) Recommendations based on 14.7 :

16. Amount of loan that can be sanctioned (Least of 15 – a,b,c,d) : (As per calculation)

17. REPAYMENT OF PRINCIPAL

17.1 No. of monthly installments (limited to 180) :

17.2 Amount of monthly installment : x 180 =

18. REPAYMENT OF INTEREST

18.1 Total estimated interest (based on 14.6 or enclosure) :

18.2 No. of installments (9-17.1 limited to 60 installments) :

18.3 Amount of installments :

18.4 Amount to be recovered from DCR Gratuity :

**19. Whether Vigilance clearance obtained : Yes / No**

**An amount of Rs. \_\_\_\_\_ is recommended for sanction. If approved, the amount be payable as per rules and subject to clearance of documents by the counsel.**

**SO(Budget)**

**AD(A&F)**

**DF**

**DDGF**

**भारतीय मानक ब्यूरो**

**(वित्त विभाग)**

**Sub: House Building Advance Rules (HBA) - 2017**

1. All officials of BIS may please refer to the following Office Memorandum(s) issued by Government of India, Ministry of Housing & Urban Affairs, Housing-III Section, Nirman Bhawan, New Delhi regarding HBA:

- a. Office Memorandum No. I.17011/11(4)/2016-H-III dated 09.11.2017 regarding revised House Building Advance Rules (HBA) -2017, in supersession of existing rules on House Building Advance Rules. (copy enclosed)
- b. Office Memorandum No. I.17011/11(4)/2016-H-III dated 31.01.2018 regarding migration of already taken Home Loans from Banks/ Financial Institutions (copy enclosed) and
- c. Office Memorandum No. I.17011/11(4)/2016-H-III dated 31.01.2018 regarding discontinue of benefit of interest rate promoting small family norms in case of HBA (copy enclosed)

2. **As the above OM(s) are applicable in BIS therefore all sanctioning authorities may please comply with the same.**

3. As per Delegation of Power, the power to sanction HBA rests with DDGF at HQ and with DDGRs for ROs/BOs. As per Finance Department's circular No. BIS/FIN/HQ/CIRCULAR (09)/2015 dated 11<sup>th</sup> June 2015, disbursement of **Conveyance/Computer/HBA/Festival Advance of BIS** will be made by HQ through Direct Bank Transfer to the Bank Accounts of the concerned employee(s) after it has been sanctioned by DDGRs concerned and file sent to HQ. (copy enclosed)

4. DDGRs are requested for following in this record:

- (i) Eligibility criteria, Repayment capacity and other Terms & Conditions mentioned in the said abovementioned Office Memorandum(s) of GOI may be complied with while sanctioning HBA.
- (ii) Before sanction of HBA, all relevant property papers may be got vetted by a local legal expert.

- (iii) After sanctioning by HBA, the entire file be sent to Finance Department HQ disbursement of loan and recovery to be made thereon. Sanction file containing the original documents of property, guaranties etc., will remain with Finance Department till the final settlement of the HBA

This issues with approval of DDGF.

हस्ता  
गुरप्रीत सिंह  
निदेशक (वित्त)

हमारा संदर्भ : वित्त/2:24/2017-18

दिनांक : 06 मार्च 2018

परिचालित सेवा में भा मा ब्यूरो इंटरनेट के माध्यम से :

- सभी क्षेत्रीय कार्यालय / शाखा कार्यालय / एन आई टी एस / केंद्रीय प्रयोगशाला के प्रमुख
- मुख्यालय के सभी विभागों के प्रमुख
- भा मा ब्यूरो के सभी अधिकारी एवं कर्मचारी

प्रतिलिपि - जानकारी के लिए :

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

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



I.17011/11(4)/2016-H-III  
 Government of India  
 Ministry of Housing & Urban Affairs  
 Housing-III Section  
 \*\*\*\*\*

Nirman Bhawan, New Delhi,  
 Dated 09.11.2017.

OFFICE MEMORANDUM

**Subject: House Building Advance Rules (HBA) – 2017.**

The following House Building Advance Rules is in supersession of existing rules on the subject:

**1. Introduction**

Grant of House Building Advance for Central Government employees is regulated in terms of rules and regulations laid down from time to time by the Ministry of Housing & Urban Affairs (erstwhile Ministry of Urban Development). These rules are as under:

**2. Purpose**

House Building Advance (HBA) is admissible to an employee for only one of the following purposes:-

- i. Constructing a new house on the plot owned by the employee or spouse, either jointly or individually.
- ii. Purchasing a plot and constructing a house thereon.
- iii. Purchasing a plot under co-operative Schemes and constructing a house/ flat thereon or acquiring a house through membership of Cooperative Group Housing Societies.
- iv. Purchase/construction of house under the self-financing schemes of Delhi Bangalore, UP, Lucknow etc.
- v. Outright purchase of a new ready-built house/ flat from Housing Boards, Development Authorities and other statutory or semi-Government bodies and from registered builders i.e., registered private builders, architects, house building societies, etc., **but not from private individuals**.
- vi. Expansion of living accommodation of an existing house owned by the employee or jointly with spouse. The total cost of the existing structure (excluding cost of land) and the proposed additions should not exceed the prescribed cost ceiling under these rules.
- vii. Repayment of loan or advance taken from a Government or HUDCO or private sources even if the construction has commenced, subject to certain conditions.

- viii. Existing employees who have already taken Home Loans from Banks and other financial institutions are allowed to migrate to this scheme, subject to fulfillment of extant conditions.
- ix. Constructing only residential portion of the building on a plot earmarked for a shop-cum-residential plot, in a residential colony, subject to prescribed cost ceiling.

### 3. Eligibility

- i. All permanent government employees.
- ii. All other employees with at least 5 years of continuous service, provided they do not hold permanent appointment under a State Government and the sanctioning authority is satisfied about their likely retention in service till the house is built and mortgaged.
- iii. Members of All India Services deputed for service under the Central Government/Company/ Association/Body of individuals whether incorporated or not, which is wholly or substantially owned or controlled by the Central Government or an International Organization, and autonomous body not controlled by Government or Private Body.
- iv. Employees of Union Territories and North East Frontier Agency.
- v. Staff/ Artistes of the All India Radio who fulfil the condition prescribed at (ii) above and have been appointed in long term contracts extending to the age as per extant rules.
- vi. Central government employees governed by The Payment of Wages Act, 1936.
- vii. Central government employees on deputation to another Department or on Foreign Service. Such cases to be processed by the Head of the Office of the Parent Department.
- viii. Extant rules for eligibility conditions of Ex-servicemen and of central government employees under suspension remains unchanged.

**Note:** In cases where both the spouses are central government employees and are both eligible for grant of House Building Advance, the advance will be admissible to both of them jointly/ separately.

### 4. Cost Ceiling Conditions -

- i. Cost of the house to be built /purchased (excluding the cost of plot) should not exceed 139 times of the basic pay of the employee subject to a maximum of Rs.1.00 crore (one crore) only. In individual cases, if the Administrative Ministry is satisfied on the merits of the case, the cost ceiling may be relaxed up to a maximum of 25% by the Head of the Department.

## 5. Amount of Advance

- i. Only one advance shall be sanctioned to the government servant during his/ her entire service.
- ii. The maximum amount of advance shall be:
  - a) 34 months basic pay subject to a maximum of Rs. 25.00 lakhs only (Rs. Twenty five lakhs), or cost of the house/flat, or the amount according to repaying capacity, whichever is the least for construction/purchase of new house/flat.
  - b) For expansion of existing house, the amount of HBA will be limited to 34 months basic pay subject to maximum of Rs.10.00 lakhs only (Rs. Ten lakhs), or the cost of the expansion, or the amount according to repaying capacity, whichever is the least.
  - c) The amount of the advance shall be restricted to 80% of true cost of the land and construction of house or cost of expansion of living accommodation in the case of construction in rural areas. This can be relaxed and 100% can be sanctioned if the Head of the Department certifies that the concerned rural area falls within the periphery of town or city.

## 6. Repayment Capacity

For the purpose of calculating the admissible loan amount, the repayment capacity of the central government employee shall be calculated as below:

a)	In cases of employee retiring after 20 years.	40% of basic pay.
b)	In cases of employee retiring after 10 years but not later than 20 years.	Up to 40% of basic pay. 65% of DCR Gratuity may also be adjusted.
c)	In cases of employee retiring within 10 years.	Up to 50% of basic pay DCR Gratuity up to 75% can be adjusted.

## 7. Applicable Rate of Interest and Methodology of Recovery of House Building Advance

- i. The interest on Housing Building Advance for the financial year 2017-18 onwards shall be 8.50%. This shall be reviewed every three years to be notified in consultation with Ministry of Finance.
- ii. The methodology of recovery of HBA shall continue as per the existing pattern of recovery of principal first in the first fifteen years in not more than 180 monthly instalments and interest thereafter in next five years in not more than 60 monthly instalments. The advance carries simple interest from the date of payment of first instalment.
- iii. All cases of subsequent tranches/ installments of HBA being taken by the employee in different financial years shall be governed by the applicable rate of

interest in the year in which the HBA was sanctioned, in the event of change in the rate of interest.

**Note:** The clause of adding a higher rate of interest at 2.5% (two point five percent) above the prescribed rate during sanction of House Building Advance, as reproduced below, stands **withdrawn**.

*"Sanction should stipulate the interest 2.5% over and above the scheduled rates with the stipulation that, if conditions attached to the sanction including those relating to the recovery of amount are fulfilled completely to the satisfaction of competent authority, a rebate of interest of the extent of 2.5% will be allowed".*

## 8. Disbursement

- i. Advance for purchase of ready built house can be paid in one lump sum as soon as the applicant executes an agreement in the prescribed form. The employee should ensure that the house is purchased and mortgaged to the Government within 3 months of drawl of the advances.
- ii. Advance for purchase/ construction of new flat may be paid either in one lump sum or in convenient instalments at the discretion of the Head of Department. The employee should execute the agreement in prescribed form before the advance/ first instalment of advance is paid to him/ her. The amount drawn by the employee should be utilized for the purchase/ construction of the flat within one month.
- iii. Advance for construction/ expansion of living accommodation, etc., shall be payable in two instalments of 50% each. The first instalment will be paid after the plot and proposed house/ existing house is mortgaged and the balance on the construction-reaching plinth level.
- iv. Advance for expansion to be carried out on the upper storey of the house will be disbursed in two instalments, first instalment on executing the mortgage deed and the second instalment on the construction reaching roof-level.
- v. In the case of advance for purchase of plot and construction of house, the advance will be disbursed as below:
  - a) **Single Storeyed House:** After agreement in prescribed form is executed on production of surety bond, 40% of the advance or actual cost will be disbursed for purchase of plot. The balance amount will be disbursed in two equal instalments, first after the mortgage is executed and second on the construction reaching plinth level.
  - b) **Double Storeyed House:** 30% of advance for cost of plot will be disbursed on executing the agreement. The balance amount will be disbursed in two equal instalments, the first on executing the mortgage deed and the second on construction reaching plinth level.

## 9. Mortgage and Creation of Second Charge

- a) House shall be mortgaged on the behalf of President of India. However, the employee, if he wishes to take a second charge to meet the balance cost of the house/ plot or flat from recognized financial institutions, then he/ she may declare the same and apply for NOC at the time of the applying for HBA. **NOC for second charge will be given along with sanction order of HBA.** The total loan form HBA and from all other sources cannot be beyond ceiling cost of the house as defined under para 4 above.
- b) In case if HBA is availed by both husband/ wife jointly,
  - i. HBA Mortgage paper, insurance paper and other papers regarding property shall be submitted to one of the loan sanctioning authorities of their choice.
  - ii. A **No Objection Certificate** may be obtained from the 2<sup>nd</sup> loan sanctioning authority.
  - iii. The property mortgaged to behalf of President of India, shall be reconvened on the prescribed form to the central government employee concerned (or their successors in interest, as the case may be), after the advance together with interest thereon, has been repaid to Government in full and after obtaining **No Demand Certificate** in respect of HBA loan sanctioned by the 2<sup>nd</sup> loan sanctioning authority.

## 10. Insurance

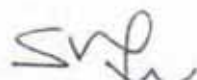
- a) Immediately on completion of construction/purchase of house/flat, the employee shall insure the house with the recognized institutions as approved by **Insurance Regulatory and Development Authority (IRDA)**, for not less than the amount of advance and shall keep it so insured against damage by fire, flood and lightning till the advance together with interest thereon is repaid in full and deposit the policy documents with the Head of the Department (HoD). Renewal of insurance will be done every year and premium receipts produced for inspection of the HoD regularly.
- b) Penal interest of 2% over and above existing rate of interest will be recovered from the employee for those periods which are not covered by insurance of the house.

## 11. Migration


For existing House Building Advance beneficiaries who wish to migrate, a separate order for migration to the revised House Building Advance rules will be issued shortly.

## 12. Extant rules

Apart from above stated changes in relevant sections in the earlier version of House Building Advance rules, all other extant rules shall continue to apply till further orders.



13. This issues in consultation with Comptroller& Auditor General, in so far as the persons working in the Indian Audit & Accounts Department concerned.
14. Hindi version will follow.
15. This comes to the effect from the date of issue.



(Shailendra Vikram Singh)  
Director  
Ministry of Housing & Urban Affairs  
Tel-23062798

To

All the Ministries and Departments of the Government of India as per standard distribution list

Copy to – C&AG and U.P.S.C., etc. as per Standard endorsement list.

Copy for information to- PS to MOS(I/c), HUA, PSO to Secretary/PPS to JS&FA, Budget Division and US(Admn.), MoHUA, New Delhi.

Copy to — IT Cell, MoHUA for uploading of motion website.

I-17011/11(4)/2016-H.III  
Government of India  
Ministry of Housing & Urban Affairs  
Housing-III Section  
\*\*\*\*\*

Nirman Bhawan, New Delhi,  
Dated:31.01.2018.

**OFFICE MEMORANDUM**

**Subject: Interest bearing advances/ Seventh Central Pay commission recommendation on migration of existing government employees who have already taken Home Loans from Banks/ other Financial Institutions – reg.**

Kind attention is invited to para 2(viii) of this Ministry's O.M. No. I-17011/11(4)/2016-H.III dated 09.11.2017 on the above mentioned subject regarding fulfilment of extant conditions, the extant conditions are clarified as follows.

- a) Before granting such House Building Advance, the Head of the Department;
  - i. Should satisfy himself that the home loans were taken by the government employee entirely for purpose of construction/ purchase of new house/ flat.
  - ii. Should ensure that the House Building Advance sanctioned is limited to the amount of loan still due to be repaid by the government employee.
- b) House Building Advance can be availed towards repayment of bank loan taken for the purpose of construction/ purchase of new house/ flat.
- c) Employee shall be eligible for grant of House Building Advance on the date he/ she obtained loans from banks and other financial institutions, irrespective of whether they applied for House Building Advance before raising the loan.
- d) House Building Advance for repayment of loans shall be granted to the eligible employees in one lump sum. However, the Government employee shall produce the HBA Utilization Certificate within one month from the date of release of HBA.
- e) Employee has to satisfy the other provisions of the House Building Advance Rules -2017.

  
(Shailendra Vikram Singh)  
Director(IFD)  
Tel:011-23062798

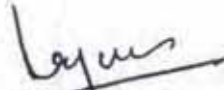
To,

All the Ministries and Departments of the Government of India, C&AG and UPSC, etc. as per standard endorsement list.


---

Copy for information to,

1. PS to MoS(I/c), H&UA
2. PSO to Secretary
3. PPS to JS&FA
4. Budget Division
5. US (Admn.), MoHUA
6. IT- Cell for uploading in Ministry website
7. Hindi Section for Hindi version.

  
(Rajeev Kumar)  
Under Secretary (FD-I)



  
I-17011/11(4)/2016-H.III  
Government of India  
Ministry of Housing & Urban Affairs  
Housing-III Section  
\*\*\*\*\*

Nirman Bhawan, New Delhi,  
Dated 31.01.2018.

OFFICE MEMORANDUM

**Subject: Small Family Norms in House Building Advance Rules-2017 as per the recommendations of 7<sup>th</sup> CPC- reg.**

The undersigned is directed to invite attention to Ministry of Finance's OM No. 12(4)/ 2016-EIII.A dated 7<sup>th</sup> July 2017 on the above mentioned subject and to say that interest rebate available to HBA beneficiaries for promoting small family norms shall cease to exist with effect from 01.07.2017.

  
(Shailendra Vikram Singh)  
Director(IFD)  
Tel:011-23062798

To,

All the Ministries and Departments of the Government of India, C&AG and UPSC, etc. as per standard endorsement list.

Copy for information to,

1. PS to MoS(I/c), H&UA
2. PSO to Secretary
3. PPS to JS&FA
4. Budget Division
5. US (Admn.), MoHUA
6. IT- Cell for uploading in Ministry website
7. Hindi Section for Hindi version.

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

**Subject: Conveyance/Computer/HBA/Festival Advances of BIS**

During reconciliation of Main Ledger Accounts of Advances to employees viz Conveyance Advance (Car/Scooter) Account, House Building Advance Account, Computer Advance Account and Festival Advance Account with their subsidiary ledger Accounts, discrepancies come out and it has been observed by Finance Department, that no information were sent by few BOs immediately after the payment of above advances. Although the IODA was sent but after a considerable gap of time resulting in delay in starting of the recoveries from the salary.

2. In view of the above and for better compliance and accounting management, the present system of disbursement by ROs/BOs has been reviewed and it has been decided by Competent Authority that henceforth the disbursement of the above advances shall now be made by HQ (rather than ROs/BOs) through Direct Bank Transfer to the Bank Accounts of the concerned employee(s).

3. As per BIS DGO order No. BIS/DGO(433)/2015 dated 22.04.2015 regarding Delegation of Powers, the powers to sanction Car Advance and House Building Advance is with DDGRs and Powers to sanction Scooter Advance and Festival Advance is with Heads of BOs/Labs/NITS. These powers will continue and the advances can be sanctioned at ROs/BOs level as per above delegation. However, the disbursement of these advances will now be made by HQ as given in Para 2 above.

4. Heads of ROs/BOs are advised to send the scanned copy of sanction of HBA, Car Advance, Scooter Advance, Computer Advance and Festival Advance along with details of concerned employee through e-mail to Finance Department ([fin@bis.org.in](mailto:fin@bis.org.in)) so as to facilitate timely payment of HBA, Car Advance, Scooter Advance, Computer Advance and Festival Advance through Direct Bank Transfer to the bank account of concerned employee like GPF Advance/Withdrawal by HQ.

5. Internal Auditors in their past reports of some BOs, had pointed out regarding non-submission of registration papers and invoice of the vehicle in case of Advances for Car/Scooter and Invoice in case of Computer Advance, which leads to violation of Conveyance/Computer Advances Rules. As per Rules, the registration papers and invoice of vehicle and invoice of computer should be submitted within the prescribed time failing which penal interest @ 2.5% interest may be charged. Accordingly, Heads of ROs/BOs are also advised to obtain registration papers and invoices of all the vehicle advances and Invoice of Computer Advances paid in the past. Henceforth, in case the employee concerned does not submit the registration documents and invoice etc. within 2 months time as per rules, the information be sent to HQ in Salary Events so that the said advance could be recovered from his/her salary in lumpsum with penal interest

This issues with the approval of Competent Authority.

Sd/  
(Gurpreet Singh)  
Director (Accounts)

Our Ref: FIN/2:24  
Date : 11<sup>th</sup> June 2015

Circulated through Intranet to:

- Heads of ROs/BOs/ CL/NITS
- All DD(A&F)/ AD(A&F)/SOs in ROs/BOs/CL/NITS
- All Concerned Officials

Copy for Information :

- ADG/CVO/all DDGRs/DDG(NITS)
- DG:BIS

बी आई एस/वित्त/ मुख्यालय/परिपत्र (14) /2016

भारतीय मानक ब्यूरो  
वित्त विभाग मुख्यालय

हमारा संदर्भ :वित्त/2:24

दिनांक :20.10.2016

विषय :अग्रिम प्रदान किया जाना - सातवें केन्द्रीय वेतन आयोग की सिफारिशें - सरकारी कर्मचारियों के अग्रिमों से संबंधित नियमों में संशोधन।

उपरोक्त विषय पर व्यय विभाग, वित्त मंत्रालय द्वारा जारी कार्यालय ज्ञापन संख्या 12(1)/ई.॥(ए)/2016 दिनांक 7 अक्टूबर 2016 आवश्यक जानकारी हेतु संलग्न है।

हस्ता/-

गुरप्रीत सिंह  
निदेशक (वित्त)

प्रमुख (तकनीकी सूचना सेवा विभाग)

भारतीय मानक ब्यूरो के इंटरनेट के माध्यम से निम्नलिखित को परिचालित :

भामाब्यूरो मुख्यालय/ क्षेत्रीय कार्यालय / शाखा कार्यालय /एनआईटीएस /प्रयोगशालाओं के सभी अधिकारीगण व कर्मचारीगण

सं. 12(1)/ई-II(ए)/ 2016

भारत सरकार

वित्त मंत्रालय

जय विभाग

नई दिल्ली 7 अक्टूबर, 2016

कार्यालय ज्ञापन

विषय: अग्रिम प्रदान किया जाना - सातवें वेतन आयोग की सिफारिशों - सरकारी कर्मचारियों के अग्रिमों से संबंधित नियमों का सार संग्रह के नियमों में संशोधन।

अधोहस्ताक्षरी को यह कहने का निर्देश हुआ है कि अग्रिमों के संबंध में सातवें वेतन आयोग की सिफारिशों पर सरकार द्वारा लिए गए निर्णय के अनुसरण में, सलाम अनुबंध के अनुसार सभी ब्याज मुक्त अग्रिमों को इस अपवाद के साथ समाप्त कर दिया गया है कि भ्रिक्तिसीय उपचार, मृतक के परिवार के लिए यात्रा भत्ते, दीरे पर या स्थानांतरण पर यात्रा भत्ते और छुट्टी यात्रा ख्यात के लिए ब्याज मुक्त अग्रिम जारी रखे जाएंगे।

2. इसके अतिरिक्त, पत्राचार पाठ्यक्रम के माध्यम से हिन्दी प्रशिक्षण के लिए अग्रिम भी, जिसका उल्लेख सरकारी कर्मचारियों के अग्रिमों से संबंधित नियमों के सार-संग्रह में नहीं किया गया है, 7वें केन्द्रीय वेतन आयोग की सिफारिशों पर सरकार द्वारा लिए गए निर्णय के अनुसरण में समाप्त कर दिया गया है।

3. ये आदेश इस कार्यालय ज्ञापन के जारी होने की तारीख से लागू होंगे। जिन मामलों में अग्रिमों को पहले से ही मंजूरी दे दी गई है, उन पर तब सिरों से विचार करने की आवश्यकता नहीं है।

4. जहां तक भारतीय लेखापरीक्षा और लेखा विभाग में सेवारत कर्मचारियों का संबंध है, ये आदेश भारत के नियंत्रक एवं महालेखापरीक्षक के परामर्श से जारी किए जाते हैं।

5. सभी मंत्रालयों/विभागों से अनुरोध किया जाता है कि वे इन संशोधनों की जानकारी अपने सभी संबद्ध और अधीनस्थ कार्यालयों को दें।

*P. K. J.*

(पंकज हजारीका)

निदेशक, ई-II(ए)

सेवा में,

भारत सरकार के सभी मंत्रालय/विभाग, आदि।

मानक पृष्ठान्त सूची के अनुसार, नियंत्रक एवं महालेखापरीक्षक, सच लोक सेवा आयोग, आदि को प्रति (अतिरिक्त प्रतियों सहित) प्रेषित।

सरकारी कर्मचारियों के अग्रिमों से संबंधित नियमों का सार-संग्रह, 2005 में संशोधन

क्र. सं.	अग्रिम का नाम	7वे केन्द्रीय वेतन आयोग की सिफारिशों पर भारत सरकार का निर्णय
1.	साइकिल अग्रिम	समाप्त कर दिया गया
2.	गर्म कपड़ा अग्रिम	समाप्त कर दिया गया
3.	स्थानांतरण पर वेतन अग्रिम	समाप्त कर दिया गया
4.	त्वौहार अग्रिम	समाप्त कर दिया गया
5.	प्राकृतिक आपदा अग्रिम	समाप्त कर दिया गया
6.	छुट्टी वेतन अग्रिम	समाप्त कर दिया गया
7.	सुकदमों के लिए अग्रिम	समाप्त कर दिया गया

For recommendations (for- Govt) of  
DOCF by No. 293  
Dated: 13/10/16

No. 12(1)/E.II(A)/2016  
Government of India  
Ministry of Finance  
Department of Expenditure

New Delhi, the 7<sup>th</sup> October, 2016

OFFICE MEMORANDUM

Subject: Grant of advances - Seventh Pay Commission recommendations- Amendment to Rules of Compendium of Rules on Advances to Government Servants.

The undersigned is directed to say that in pursuance of the decision taken by the Government on the Seventh Pay Commission's recommendations relating to advances, all the interest free advances stand discontinued as per attached annexure, with the exception that the interest free Advances for Medical Treatment, Travelling Allowance for family of deceased, Travelling Allowance on tour or transfer and Leave Travel Concession shall be retained.

2. In addition, the advance for training in Hindi through Correspondence Course, which is not mentioned in the Compendium of Rules on Advances to Government Servants, also stands abolished in pursuance of the decision of Government on 7<sup>th</sup> CPC recommendation.

3. These orders will take effect from the date of issue of this O.M. The cases where the advances have already been sanctioned need not be reopened.

4. In so far as persons serving in Indian Audit and Accounts Department are concerned, these orders issue in consultation with the Comptroller and Auditor General of India.

5. All the Ministries/Departments are requested to bring the amendments to the notice of all its attached and subordinate offices for their information.

Hindi version of this O.M. is enclosed.

CGO: No. 290027  
Dated: 7-10-16

DF  
AP 7/10/2016  
V.S.G. / DRA

  
(Pankaj Hazarika)  
Director E.II(A)

To

All the Ministries/Departments of the Government of India, etc.

Copy (with usual number of spare copies) forwarded to C&AG, UPSC, etc. as per standard endorsement list.

Pls. Circulate through internet

DF  
7/10/16

DF

AMENDMENT TO COMPENDIUM OF RULES ON ADVANCES TO  
GOVERNMENT SERVANTS, 2005.

Sl.No	Name of Advance	Gov Decision on 7 <sup>th</sup> CPC recommendations
1.	Bicycle Advance	Abolished
2.	Warm Clothing Advance	Abolished
3.	Advance of Pay on Transfer	Abolished
4.	Festival Advance	Abolished
5.	Natural Calamity Advance	Abolished
6.	Advance of Leave Salary	Abolished
7.	Advance for Law Suits	Abolished



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

**Subject: Certificate regarding Property Maintenance & Insurance Papers by all officials who have taken House Building Advance from BIS**

This has reference to the Terms & Conditions relating to House Building Advance, wherein it is mentioned that Property/Flat must be maintained in good condition and all Statutory Dues (i.e. Municipal and other Local Taxes) are being paid regularly.

Moreover, "Insurance" with a "Nationalized General Insurance Company" for a sum not less than the amount of advance against damage by fire, flood and lighting, shall be kept in force till the advance is fully repaid with interest.

As per the guidelines on House Building Advance, delay in insurance upto a period of 2 years can be condoned by the Competent Authority. In case of delay over 2 years, the matter is referred to Ministry of Urban Development for condonation of delay in obtaining insurance with proper justification and further processing of the application for interest subsidy in such cases. It has been noted by Finance Department that there have been delay in obtaining insurance/renewing the policy timely, which results in difficulty in processing request for interest subsidy. The Competent Authority has directed that delays in obtaining insurance/renewing should be avoided.

Therefore, all the concerned officials who have taken House Building Advance from BIS are required to submit a copy of the Insurance Policy to Finance Department along with the renewal document to Finance Department. You are also required to submit the Maintenance Certificate in the Proforma attached.

In order to streamline and update the records in all loan files upto the financial year 2017-2018, all concerned officials are requested to submit the aforesaid certificate, copy of Insurance Policy and Receipt of Statutory Dues (Municipal & other Taxes) Receipt by **15<sup>th</sup> September 2017** to Finance Department positively.

This issues with the approval of DDGF.

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

**Our Ref: FIN/2:24(HBA)**

**Date : 09<sup>th</sup> August 2017**

**PROFORMA**  
**(TO BE SUBMITTED BY ALL LOAN HOLDERS)**

I \_\_\_\_\_ Daughter/Son of \_\_\_\_\_  
residence of \_\_\_\_\_ certify that the  
Flat/Property for which the loan has been sanctioned by BIS, is being kept in good conditions,  
free from all encumbrances.

I also certify that Municipal and other local taxes have also been paid timely and no  
such payment is due from me.

I also certify that Insurance of the Property (for the sum not less than the advance)  
against damage by fire, flood and lighting etc., has been obtained and the same is in force.

Photocopies of the Tax Receipt and Insurance Policy are attached.

**Loan Holder's**

Name : \_\_\_\_\_

Designation : \_\_\_\_\_

Employee No. : \_\_\_\_\_

Encl:     i) Photocopy of Receipt of tax  
          ii) Photocopy of Insurance Policy

Place:

Date:

बी आई एस/वित्त/मुख्यालय/परिपत्र (13) /2016

भारतीय मानक ब्यूरो

वित्त विभाग मुख्यालय

हमारा संदर्भ :वित्त/2:24

दिनांक :20.10.2016

विषय :अग्रिम प्रदान किया जाना - सातवें केन्द्रीय वेतन आयोग की सिफारिशें - सरकारी कर्मचारियों के अग्रिमों से संबंधित नियमों का सार-संग्रह के नियम 21(5) में संशोधन।

उपरोक्त विषय पर व्यय विभाग, वित्त मंत्रालय द्वारा जारी कार्यालय ज्ञापन संख्या 12(1)/ई.॥(ए)/2016 दिनांक 7 अक्टूबर 2016 आवश्यक जानकारी हेतु संलग्न है।

हस्ता/-

गुरप्रीत सिंह  
निदेशक (वित्त)

प्रमुख (तकनीकी सूचना सेवा विभाग)

भारतीय मानक ब्यूरो के इंटरनेट के माध्यम से निम्नलिखित को परिचालित :

भामाब्यूरो मुख्यालय/ क्षेत्रीय कार्यालय / शाखा कार्यालय /एनआईटीएस /प्रयोगशालाओं के सभी अधिकारीगण व कर्मचारीगण

सं. 12(1)/ई.11(ए)/2016

१

भारत सरकार

वित्त मंत्रालय

प्रत्येक विभाग

नई दिल्ली, दिनांक 7 अक्टूबर, 2016

कार्यालय ज्ञापन

विषय: अयोग प्रदान किया जाना - साल्वे केन्द्रीय वेतन आयोग की सिफारिशों - सरकारी कर्मचारियों के अयोगों से संबंधित नियमों का सार-संग्रह के नियम 21(5) में संशोधन।

अधोहस्ताक्षरी को यह कहने का निदेश हुआ है कि अयोगों के संबंध में साल्वे वेतन आयोग की सिफारिशों पर सरकार द्वारा लिए गए निर्णय के अनुसरण में, पर्सनल कम्प्यूटर अयोग से संबंधित अयोगों पर नियमों के सार संग्रह के मौजूदा प्रावधानों - 21(5) में संलग्न संशोधनों के अनुसार संशोधन किए जाते हैं।

2. ये आदेश इस कार्यालय ज्ञापन के जारी होने की तारीख से लागू होंगे। जिन मामलों में अयोगों को पहले से ही मंजूरी दे दी गई है, उन पर नए सिरे से विचार करने की आवश्यकता नहीं है।
3. मोटर कार अयोग और मोटरसाइकिल/स्कूटर/मोपेड अयोग से संबंधित अन्य ब्याज वाले अयोगों को समाप्त कर दिया गया है।
4. जहां तक भारतीय लेखापरीक्षा तथा लेखा विभाग में कार्य कर रहे कर्मचारियों का संबंध है, ये आदेश भारत के नियंत्रक और महालेखापरीक्षक के परामर्श से जारी किए जाते हैं।
5. सभी मंत्रालयों/विभागों से अनुरोध किया जाता है कि वे इन संशोधनों की जानकारी अपने सभी संबद्ध और अधीनस्थ कार्यालयों को दें।

Uchit

(पंकज हजारिका)

निदेशक, ई.11(ए)

सेवा में

भारत सरकार के सभी मंत्रालय/विभाग, आदि।

मानक पृष्ठांकन सूची के अनुसार, नियंत्रक एवं महालेखापरीक्षक, संघ लोक सेवा आयोग आदि को प्रति (अतिरिक्त प्रतियाँ राहित) प्रेषित।

सरकारी कर्मचारियों के अग्रिमों से संबंधित नियमों के  
सार - संयह में संशोधन, 2005

कम्प्यूटर अग्रिम प्रदान किए जाने की शर्तः  
नियम 21(5)

अग्रिम	मात्रा	पात्रता मानदंड
पर्सनल कम्प्यूटर अग्रिम	50,000 रु. या पर्सनल कम्प्यूटर का वास्तविक मूल्य, जो भी कम हो	सभी सरकारी कर्मचारी।

(ii) पूरे सेवाकाल में कम्प्यूटर अग्रिम की अधिकतम पांच बार की अनुमति दी जाएगी।

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Office of the Director  
New Delhi

No. 12(1)/E.II(A)/2016  
Government of India  
Ministry of Finance  
Department of Expenditure

New Delhi, the 7<sup>th</sup> October, 2016

OFFICE MEMORANDUM

Subject: Grant of advances - Seventh Pay Commission recommendations- Amendment to Rules 21(5) of Compendium of Rules on Advances to Government Servants.

The undersigned is directed to say that in pursuance of the decision taken by the Government on the Seventh Pay Commission's recommendations relating to advances, the existing provisions of Compendium of Rules on Advances - 21(5) relating to Personal Computer Advance are amended as per the amendments attached.

2. These orders will take effect from the date of issue of this O.M. The cases where the advances have already been sanctioned need not be reopened.
3. The other interest bearing advances relating to Motor Car Advance and Motorcycle / Scooter / Moped Advance will stand discontinued.
4. In so far as persons serving in Indian Audit and Accounts Department are concerned, these orders issue in consultation with the Comptroller and Auditor General of India.
5. All the Ministries/Departments are requested to bring the amendments to the notice of all its attached and subordinate offices for their information.

Hindi version of this O.M. is enclosed.

  
(Pankaj Hazarika)  
Director, E.II(A)

De ✓ AR 2/10/16  
DDG (P) / DPA

To

All the Ministries/Departments of the Government of India, etc.

Copy (with usual number of spare copies) forwarded to C&AG, UPSC, etc. as per standard endorsement list.

Copy  
7/10/16  
DF

AMENDMENTS TO COMPENDIUM OF RULES ON ADVANCES TO  
GOVERNMENT SERVANTS, 2005

CONDITIONS OF GRANT OF COMPUTER ADVANCE:-

Rule 21(5)

Advance	Quantum	Eligibility Criteria
Personal Computer Advance	Rx 50,000 or actual price of PC, whichever is lower.	All government employees

(ii) The Computer advance will be allowed maximum five times in the entire service.

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

**Subject:** *Recommendations of 7<sup>th</sup> CPC – interest bearing / interest free advances*

According to the Ministry of Finance, Department of Expenditure Gazette Resolution No. 1-2/2016-IC dated 25.07.2016, the following recommendations of 7<sup>th</sup> Central Pay Commission. regarding Advances have been adopted by the Government:

**Advances:**

- a. Abolition of all non-interest bearing Advances except Advance for TA, Transfer TA, LTC and Medical Treatment;
- b. Regarding interest-bearing Advances: only Personal Computer Advance and House Building Advance (HBA) have been retained. HBA ceiling has been increased to Rs. 25 lakhs from the present Rs. 7.5 lakhs.

As it is applicable in BIS, therefore, this is to inform all employees of BIS that non-interest bearing Advances such as Festival Advance and Flood Advance will not be sanctioned in future by HQ/ROs/BOs. Further interest-bearing advance like Conveyance Advance (Cycle/Scooter/Car) will also not be sanctioned in future.

Accordingly, Heads of all ROs/BOs are advised not to sanction above mentioned non-interest bearing Advances. As regards, interest-bearing Advances only Personal Computer Advance and House Building Advance only may be sanctioned, falling within the powers delegated to them vide BIS/DGO(444)/2016 dated 25.04.2016

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

**Our Ref:** FIN/2:24/2016-17

**Date :** 31 August 2016

**Circulated through Intranet to:**

- Heads of ROs/BOs/ CL/NITS
- Heads of all Departments at HQ
- All Official of BIS

**Copy for Information:**

- DG/ADG/CVO/ All DDGs

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





## CHAPTER 15 BUDGET

## 15.1 Statutory Provisions relating to Budget

15.1.1 As per Section 22 of the Bureau of Indian Standards Act, 2016, *The Bureau shall prepare, in such form and at such time in each financial year as may be prescribed, its budget for the next financial year, showing the estimated receipts and expenditure of the Bureau and forward the same to the Central Government.*

15.1.2 Rule 38 and 39 of the Bureau of Indian Standards Rules, 2017, which also relates to Budget are given as under:

**Rule 38. Budget** – (1) *The Bureau shall prepare budget estimates for the next year and the revised estimates for the current year and shall forward it to the Central Government by 15<sup>th</sup> October each year or by such date as may be decided by the Central Government.*

(2) *The estimates under sub-rule (1) shall be prepared separately on revenue and capital accounts.*

(3) *The estimates shall contain the following, namely:-*

- (a) budget estimates for the current year;*
- (b) revised estimates for the current year; and*
- (c) budget estimates for the next year :*

*Provided that where the expenditure is of an emergent and essential character but provision for the same has not been made in the budget, it shall be incurred only after the approval by the Executive Committee.*

**Rule 39 Appropriation and re-appropriation** – (1) *The funds provided in the sanctioned budget shall be deemed to be at the disposal of the Director General who shall have full powers to appropriate sums there from to meet the expenditure under different heads of accounts for activities and purposes authorised and provided for in the budget :*

*Provided that funds shall not be appropriated or reappropriated to meet the expenditure which has not been sanctioned by an authority competent to sanction it.*

*(2) The Director General shall have powers within the scope of the budgeted activities and purposes to reappropriate sums from one head of account to another:*

*Provided that funds shall not be reappropriated –*

- (i) to meet the expenditure on any new item of work not contemplated in the budget;*
- (ii) to meet the expenditure on any project involving construction which has not received administrative approval and technical sanction from the competent authorities;*
- (iii) to meet the expenditure on any project involving construction, in excess of ten per cent of the approved estimates;*
- (iv) from the provision made for any specified new item of expenditure in the budget for any other purpose;*
- (v) from funds provided under plan heads to the non-plan heads of expenditure and from capital to revenue and vice versa; and*
- (vi) from or to head of account "overseas travel" expenditure.*

15.1.3 The Governing Council of BIS in its 1<sup>st</sup> meeting held on 22.11.2017 had delegated the power under Section 22 of BIS Act, 2016 relating to Budget to DG:BIS with the approval of Executive Committee (EC).

15.1.4 As per BIS (Advisory Committee) Regulations, 1987, Finance Committee (FC) of BIS shall advice on policy matters relating to Annual Budget. Accordingly, the Budget Estimates (BE) for next year and Revised Budget Estimates (RBE) for current year will be first placed in the FC and thereafter in EC with the recommendation of FC for consideration and approval of EC.

15.1.5 The Agenda Item for the Budget will be prepared by Finance Department after considering the demands of various activities/ROs/BOs and put up for approval to DG:BIS. After approval of DG, the agenda item of budget will be sent by Finance Department to Bureau Sectt. for consideration of EC.

15.1.6 A copy of the Budget approved by EC will be forwarded to by Finance Department to Administrative Ministry for consideration.

## **15.2 Preparation of BE and RBE of BIS**

15.2.1 Budget estimates of Income and Expenditure for the next year and the revised estimates for the current year, are to be prepared in close consultation with all the Departments at HQs and ROs/BOs/NITS/Labs so that the funds are deployed according to the predetermined priorities for fulfilling the action plans of various Technical activities of BIS. The detailed budget proposals will be prepared in three parts as under **(enclosed at P 658-704)**:

*Part I: Revenue Budget*

*Part II: Capital Budget (Internal Resources)*

*Part III: Loans & Advance to Employees (Internal Resources)*

- *Annexure of the Explanatory Details of Income & Expenditure,*
- *Annexure of detailed Break up of Pay & Allowances*
- *Activity wise Budget.*

15.2.2 For the purpose of consolidation of BE for next year and RBE for current year, the estimates of Income and Expenditure (including Capital expenditure for purchase of Fixed Assets) will be provided by the concerned Activity Heads and ROs/BOs in the format circulated by Finance Department every year. All ROs/BOs/NITS/Labs and concerned Activity Heads at HQ will be required to provide the information by due date prescribed in the circular of Finance Department issued every year so that the overall exercise of approval of budget by EC is not delayed.

15.2.3 **Income Budgets:** The Income Budget of BIS is to be provided under following Income Heads by the concerned Activity Heads at HQ along with justification in the format circulated **(enclosed at P 664-665)**.

### **15.2.3.1 Income from Services :**

- (i) Product Certification,
- (ii) Registration (CRS),
- (iii) Hall Marking of Jewellery

- (iv) System Certification

**15.2.3.2 Income from Sale of Publications and Retrocessions etc:**

- (i) Retrocession from ISO & IEC on Sale of their Publications in India,
- (ii) Income from Sale of Indian Standards including Sale on Electronic Media,
- (iii) Margin on sale of publications of overseas bodies
- (iv) Royalty from reproduction of Indian Standards

**15.2.3.3 Income from Fee/Subscription:**

- (i) Income from Training Activities
- (ii) Notional Training Income arising out of the trainings of the BIS Employees
- (iii) Library Membership Fee

**15.2.3.4 Income from Testing in BIS Laboratories**

- (i) Notional Income towards testing of samples in BIS Labs
- (ii) Income from commercial testing

**15.2.3.5 Other Income :** This group will comprises of income from following:

- (i) Interest from Conveyance, Computer & House Building Advance,
- (ii) CGHS Contribution,
- (iii) Licence Fee Staff Quarters,
- (iv) Recruitment Receipts,
- (v) Other Miscellaneous Income at HQ/ROs/BOs/Labs,
- (vi) Subscription for Standards India Journal
- (vii) Interest on Saving Account.

**15.2.3.6 Income from Investments:** Interest earned on investment of capital fund. The estimate of income from investment will be provided by Accounts Department at HQ.

**15.2.4 Revenue Expenditure Budget:** The expenditure Budget is to be provided under following Groups by all ROs/BOs/NITS/Labs along with justification for increase in RBE & BE for next year.

**15.2.4.1 Establishment Expenditure:** The estimates of expenditure in this group will be provided by salary section based on the monthly outflow of the funds in relationship to employee or prospective employee in the current and subsequent year. The component of expenditure under this group will be as under:

**15.2.4.1.1 Pay and Allowance - Officers and Staff:** For estimating the expenditure under the head, the following information shall be provided by Establishment Department and HRD:

- (a) No. of employees to be recruited in the current and subsequent year.
- (b) No. of promotions which will be due in the current and subsequent year.
- (c) No. of retirement during the current and subsequent year

**15.2.4.1.2 Contribution of BIS towards deficit in GPF:** As per accounting policy the deficit in the GPF is to be recouped by the BIS. The estimation of deficit will be worked out by GPF Section based on the difference of the interest rate receivable in the GPF Investment and interest rate payable to GPF A/c holders.

**15.2.4.1.3 Contribution to National Pension Scheme:** The contribution of BIS to this scheme is 10% of (Basic Pay+DA). This will be worked out by Salary Section in respect of employee recruited on or after 01.01.2004 based on the estimated salary of current year and next year.

15.2.4.1.4 **CGHS & Other Medical Benefits -Employees and Pensioners/Staff Welfare and Leave Travel Concession:** The estimate of such expenses will be based on the actual **expenditure** during the year and the past trend. The information will be provided by Accounts Department HQ and all ROs/BOs/NITS/Labs.

15.2.4.2 **Other Operational and Administrative Expenditure:** This group will comprise of all other expenses given in the Chart of Accounts. The operative or direct *Expenditure* are those which are in proportion to the physical targets like testing fees, laboratory consumable, market sample, etc. Administrative or *Indirect Expenditure* are mostly office expenses and are fixed expenditure in nature like stationery, postage, electricity & water charges, rent & taxes etc. While preparing such budgetary estimates, Finance Department, Budget Section will have to ensure that all likely expenditure of all the Departments in HQs and ROs/BOs/NITS/Labs in current and subsequent year are received with justification in the format circulated by Finance Department (copy enclosed) and compiled and consolidated by Budget Section.

15.2.5 **Capital Expenditure Budget :** The Budgeted Capital Expenditure of BIS will be compiled under the following heads. These will be provided by all ROs/BOs/NITS/Labs/GSD/PMW/ITSD and concerned Activity Head at HQ

15.2.5.1 **New Office Premises and Construction/Addition to Building:**

This will be provided by Head (PMW) under following heads:

- (i) Acquisition of New Premises(Land/Building),
- (ii) Construction of New Premises,
- (iii) Renovation/ Modernisation of Existing Building
- (iv) Solar Power Project at BIS.

15.2.5.2 **Library Books:** This will be provided by DDGA/Head (LSC).

15.2.5.3 **Furniture, Office Equipments, Computers and Software:** This will be provided by all ROs/BOs/NITS/Labs/GSD/ITSD

15.2.5.4 **Laboratory Equipments:** This will be provided by DDGL/Head(LPPD) after compiling the demands of all the Labs. The requirement will be collected, scrutinized and compiled by LPPD and sent to Finance Department through DDGL.

15.2.6 **Budget of Loans & Advances of Employee(s):** The estimate of the outflow will be based on the actual expenditure during the year and the past trend. The estimates will be prepared by Finance Department.

### **15.3 Control of Expenditure against Budget**

15.3.1 Heads of the ROs/BOs/NITS/Labs and concerned departments at HQ will be responsible for the control of expenditure against the sanctioned budget. Expenditure shall not be sanctioned beyond the total allocated budget. However, in case of Medical Expenses and LTC, the payment may be processed and additional budget may be requested by ROs/BOs from HQ.

15.3.2 Heads of the ROs/BOs/NITS/Labs and concerned departments at HQ should monitor actual expenditure on monthly basis so that it doesn't exceed budgeted expenditure allocated for the year.

15.3.3 In case the actual expenditure is expected to increase the BE, enhanced RBE may be proposed. In case it is urgent and cannot wait for approval of RBE, then the proposal for additional budget with justification may be sent to Finance Department. DDGF has been given full delegation by DG:BIS for the allocation and transfer of budget among ROs/BOs/NITS/Labs/Departments at HQ within the total budget approved by EC under each budget head excluding the powers of Re-appropriation which rests with DG:BIS.

15.3.4 The Budget Section of Finance Department after having received the proposal for increase in budget expenditure with justification from ROs/BOs/Labs/NITS/Departments at HQ will put up the proposal for the



consideration of the Competent Authority. After the approval of the Competent Authority, the same will be informed to the respective ROs/BOs/Labs/NITS/Departments at HQ.

**15.4 Comparison of Actual expenditure with RBE and Re-appropriation:** After the approval of Annual Accounts by the EC, the Finance Department will prepare statement of comparison of Actual expenditure for BIS as a whole in each expenditure Head with respect to the RBE. In case actual expenditure of any of the Budget Head exceeds the RE, re-appropriation will be proposed from those Budget Heads where there will be savings in expenditure. The approval of the re-appropriation will be communicated by Finance Department to all ROs/BOs to avoid any audit objection.

## 15.5 APPENDIX

### 15.5.1 Process Flow Chart & Time Norms

	<b>Process Flow</b>	<b>Time Norms</b>
(i)	Sending of e-mail for seeking Information regarding Budgeted income and expenditure under RBE and BE from various Departments at HQ and ROs/BOs/NITS/Labs.	5 <sup>th</sup> August of the year
(ii)	Consolidation of the Budgeted Income and Expenditure under RBE and BE along with justification.	5 <sup>th</sup> September of the year
(iii)	Preparation of the Agenda for the FC/EC	15 <sup>th</sup> September of the year
(iv)	Issue of Circular towards allocation of the Budget to ROs/BOs/Labs, NITS/Departments through Intranet	Within 5 working days after the receipt of Minutes of Executive Committee
(v)	Hosting on the website of the BIS under proactive declaration head of RTI	Within 5 working days after the receipt of Minutes of Executive Committee
(vi)	Additional budget requirement from ROs/BOs/Labs/NITS/Departments at HQ:- SO (Budget) to prepare for consideration of the	Within 5 working days from the receipt for requirement of Additional Budget with

	<b>Process Flow</b>	<b>Time Norms</b>
	Competent Authority.	justification.
(vii)	Note towards comparison of Actual-vis-a-vis RBE and Re-appropriation.	Within 5 working days after the approval of the Annual Accounts by the Executive Committee and receipt of Minutes.

### 15.5.2 Relevant Circulars(Copies appended)

15.5.2.1 Circular No BIS/FIN/HQ/CIRCULAR(3)/2018 dated 15 March 2018, *Release of Revised Budget Estimates (RE) for 2018-19 and Budget Estimate (BE) 2018-19*

15.5.2.2 *Circular FIN/7:45/Additional Budge/2014-15 dated 12th January, 2015, Format for Additional Budget Requirement*

15.5.2.3 *Circular Accts/4:1 dated 23rdDecember 2013, Allocation of Budget and Expenditure Control*

**PART - 1 REVENUE BUDGET**

REVISED ESTIMATES FOR \_\_\_\_\_ AND BUDGET ESTIMATES FOR \_\_\_\_\_

(RS. IN LAKHS)

Code	HEAD OF ACCOUNTS	ACTUALS	BUDGET ESTIMATES	ACTUALS	PROPOSED REVISED ESTIMATES	RBE AS % OF BUDGET ESTIMATES	PROPOSED BUDGET ESTIMATES	BUDGET ESTIMATES Next FY AS % OF RBE Current FY
		Previous FY	Current FY	Upto _____ (Month of Current FY)	Current FY	Current FY	Next FY	Next FY
1	2	3	4	5	6	7	8	9
	<b>INCOME</b>							
1	<b>INCOME FROM SERVICES</b>							
	140(a) Product Certification							
	140(b) CRS							
	180 Hall Marking of Gold Jewellery							
	170 System Certification							
	<b>TOTAL (1)</b>							
2	<b>INCOME FROM SALE OF PUBLICATIONS AND RETROCESSIONS ETC.</b>							
3	<b>INCOME FROM FEE/ SUBSCRIPTION</b>							
	131 Income from Training Activities							
	133 Library Membership Fee							
	<b>TOTAL (3)</b>							
4	138(b) <b>INCOME FOR TESTING OF BIS LABORATORIES (NOTIONAL)</b>							
5	130 <b>OTHER INCOME</b>							
6	110 <b>INCOME FROM INVESTMENTS</b>							

**PART - 1 REVENUE BUDGET**

REVISED ESTIMATES FOR \_\_\_\_\_ AND BUDGET ESTIMATES FOR \_\_\_\_\_

(RS. IN LAKHS)

Code	HEAD OF ACCOUNTS	ACTUALS	BUDGET ESTIMATES	ACTUALS	PROPOSED REVISED ESTIMATES	RBE AS % OF BUDGET ESTIMATES	PROPOSED BUDGET ESTIMATES	BUDGET ESTIMATES Next FY AS % OF RBE Current FY
		Previous FY	Current FY	Upto _____ (Month of Current FY)	Current FY	Current FY	Next FY	Next FY
1	2	3	4	5	6	7	8	9
	<b>REVENUE EXPENDITURE</b>							
<b>A</b>	<b>ESTABLISHMENT EXPENSES</b>							
1	<b>Pay &amp; Allowances</b>							
201-202	Officers & Staff							
2	<b>RETIREMENTS BENEFITS</b>							
205	Contribution to GPF towards deficit							
206	Yearly Contribution to Pension /Grauity Liability Fund Account							
207	Contribution to New Pension Scheme							
	<b>TOTAL(2)</b>							
3	<b>OTHER STAFF BENEFITS</b>							
211	CGHS & Other Medical Benefits - employees							
212	Medical Benefits - Pensioners							
213	Staff Welfare							
214	Leave Travel Concession							
	<b>TOTAL(3)</b>							
	<b>TOTAL 'A' (1+2+3)</b>							
<b>B</b>	<b>OTHER ADMINISTRATIVE EXPENSES</b>							
1	<b>TRAVELLING EXPENSES</b>							
221-223	Officers & Staff							
224	Committee Members							
225	Overseas							
	<b>TOTAL(1)</b>							
2	<b>SUBSCRIPTION TO INTER-NATIONAL ORGANIZATION</b>							
227	International Standard Organization (ISO)							
228	International Electrotechnical Commission (IEC)							
	<b>TOTAL(2)</b>							

PART - 1 REVENUE BUDGET

REVISED ESTIMATES FOR \_\_\_\_\_ AND BUDGET ESTIMATES FOR \_\_\_\_\_

(RS. IN LAKHS)

Code	HEAD OF ACCOUNTS	ACTUALS	BUDGET ESTIMATES	ACTUALS	PROPOSED REVISED ESTIMATES	RBE AS % OF BUDGET ESTIMATES	PROPOSED BUDGET ESTIMATES	BUDGET ESTIMATES Next FY AS % OF RBE Current FY
		Previous FY	Current FY	Upto _____ (Month of Current FY)	Current FY	Current FY	Next FY	Next FY
1	2	3	4	5	6	7	8	9
3	<b>PRINTING</b>							
246	Standards							
247	Bulletin							
	<b>TOTAL(3)</b>							
4	<b>TESTING</b>							
231	Testing Fees							
232	Laboratory Consumables & Repair & maintenance of Lab. Equipmant							
233-234	Market samples							
235	Inspection Charges to Outside Agencies							
236	Stipend - Lab-Apprentices							
237	Hiring of Taxies for Inspection Work							
238	Testing of Public Samples							
	<b>TOTAL(4)</b>							
5	240 <b>PUBLICITY</b>							
6	<b>OFFICE EXPENSES</b>							
251	Stationery							
252	Postage							
253	Telephone & Telex							
254	Recruitment							
255	Refreshment & Entertainment							
256	Liveries							
257	Freight & Cartage							
258	Insurance & Bank Charges							
259	Electricity & Water Charges							
260	Rent & Taxes							
261	Miscellaneous							
262	Taxi Hire Charges							
	<b>TOTAL(6)</b>							
7	<b>REPAIRS &amp; MAINTENANCE</b>							
281	Furniture & Office Equipment							
282	Vehicles							
283	Building							
	<b>TOTAL(7)</b>							
8	<b>OTHER EXPENSES</b>							
291(a)	Conference/ Seminar							
291(b)	Training Programme in NITS							
292	Quality System Charges							
293	IT Services							

**PART - 1 REVENUE BUDGET**

REVISED ESTIMATES FOR \_\_\_\_\_ AND BUDGET ESTIMATES FOR \_\_\_\_\_

(RS. IN LAKHS)

Code	HEAD OF ACCOUNTS	ACTUALS	BUDGET ESTIMATES	ACTUALS	PROPOSED REVISED ESTIMATES	RBE AS % OF BUDGET ESTIMATES	PROPOSED BUDGET ESTIMATES	BUDGET ESTIMATES Next FY AS % OF RBE Current FY
		Previous FY	Current FY	Upto _____ (Month of Current FY)	Current FY	Current FY	Next FY	Next FY
1	2	3	4	5	6	7	8	9
294	Library Subscription & Expenses							
295	Audit Fee and Other Related Charges							
296	Legal Charges							
297	Staff Training							
298(a)	Enforcement Reward Scheme							
298(b)	Enforcement Outsourcing Expenses							
299	Hindi Promotional Activity							
300	Interest Subsidy on HBL							
301	Bad Debts Written Off							
302	Losses Written Off							
303	Input Tax Credit Expenditure(GST)							
304-305	Labour Hiring Charges							
306	Exchange Rate Variation							
330(a)	Consumer Awareness Programme							
330(b)	Jewellers Awareness Program							
331	R&D Project							
331	Hiring of Technical Manpower							
332	Hiring of Consultants							
	<b>TOTAL(8)</b>							
	<b>TOTAL 'B' (1 TO 10)</b>							
C	<b>DEPRICIATION</b>							
D	<b>TOTAL EXPENDITURE (A+B+C)</b>							
E	<b>TOTAL INCOME</b>							
F	<b>BALANCE BEING SURPLUS CARRIED OVER TO PENSION/GRATUITY LIABILITY FUND</b>							
G	<b>BALANCE BEING SURPLUS CARRIED OVER TO CAPITAL/ CORPUS FUND</b>							

**PART - 2 CAPITAL BUDGET**

REVISED ESTIMATES FOR \_\_\_\_\_ AND BUDGET ESTIMATES FOR \_\_\_\_\_

(RS. IN LAKHS)

Code	HEAD OF ACCOUNTS	ACTUALS	BUDGET ESTIMATES	ACTUALS	PROPOSED REVISED ESTIMATES	RBE AS % OF BUDGET ESTIMATES	PROPOSED BUDGET ESTIMATES	BUDGET ESTIMATES NEXT FY AS % OF RBE Current FY
		Previous FY	Current FY	Upto _____	Current FY	Current FY	Next FY	Next FY
1	2	3	4	5	6	7	8	9
	<b><u>CAPITAL EXPENDITURE</u></b>							
A	<b>NEW OFFICE PREMISES AND CONSTRUCTION/ ADDITON TO BUILDING</b>							
	Acquisition of New Premises(Land/Building)							
	Construction of New Premises							
	Renovation/ Modernisation of Exisitng Building							
	Solar Power Project at BIS							
	Total (A)							
B	<b>LIBRARY BOOKS</b>							
C	<b>FURNITURE, OFFICE EQUIPMENTS, COMPUTERS AND SOFTWARE</b>							
	<i>As required by HQ</i>							
	<i>RO/BOs/NITS/Labs</i>							
	Computerisation Project (CDAC)							
	Total (C)							
D	<b>LABORATORY EQUIPMENTS</b>							
	<b>TOTAL</b>							

**PART - 3 LOAN TO EMPLOYEE**

REVISED ESTIMATES FOR \_\_\_\_\_ AND BUDGET ESTIMATES FOR \_\_\_\_\_

(RS. IN LAKHS)

Code	HEAD OF ACCOUNTS	ACTUALS	BUDGET ESTIMATES	ACTUALS	PROPOSED REVISED ESTIMATES	RBE AS % OF BE	PROPOSED BUDGET ESTIMATES	BE Next FY AS % OF RBE Current FY
		Previous FY	Current FY	Upto _____	Current FY	Current FY	Next FY	Next FY
1	2	3	4	5	6	7	8	9
	<u>CAPITAL EXPENDITURE</u>							
A	CONVEYANCE ADVANCE							
B	HOUSE BUILDING ADVANCE							
C	COMPUTER ADVANCE							
	TOTAL							



**ANNEXURE A**

**EXPLANATORY DETAILS FOR PART 1 - INCOME**

(RS. IN LAKHS)

Sl. No.	HEAD OF ACCOUNTS	EXPLANATORY DETAILS	BUDGET ESTIMATES	PROPOSED REVISED ESTIMATES	PROPOSED BUDGET ESTIMATES		
			Current Year	Current Year	Next year		
1	2	3	4	5	6		
<b>INCOME</b>							
1	<b>INCOME FROM SERVICES</b>	The income from services includes Income from Product Certification, Hall Marking of Gold Jewellery and System Certification which have been taken as per the projections provided by DDG(Certification), DDG(Hallmarking) and DDG(System Certification) respectively.					
			RBE Current Year	BE Next Year			
		Product Certification (Actual Product Certification Income earned till November, 2017 is ` 376.11 Cr. Considering the average monthly income, expected RBE Current Year be ` 574.40 Cr. and BE Next Year to be ` 631.84 Cr. The increase is due to revision of Marking Fees and increase in licenses)	-	-	0.00	0.00	0.00
		<i>Registration (CRS)</i>	-	-			
		<i>Hall Marking of Jewellery</i> <i>System Certification</i>	-	-			
2	<b>INCOME FROM SALE OF PUBLICATION AND RETROCESSIONS ETC.</b>	The income under this head includes the receipts from sale of Indian Standards (Hard Copy). proceeds towards sale of BIS publications on electronic media, margin on sale of publications of overseas bodies and retrocession from ISO/IEC on sale of their publications in India.					
			RBE Current Year	BE Next Year			
		<i>a) Retrocession from ISO/ IEC on sale of their Publications in India</i>	0.00	0.00	0.00	0.00	
		<i>b) Income from Sale of Indian Standards including sale on Electronic Media</i>	0.00	0.00			
		<i>c) Margin on Sale of Publication of Overseas bodies</i>	0.00	0.00			
3	<b>INCOME FROM FEE / SUBSCRIPTION</b>	RBE Current Year : The income under this group includes (a) Training Fee towards Industrial Programmes ( i.e., ` 256.89 Lakh) and Training Fee towards Programme organised for BIS Officials at NITS ( i.e., ` 67.49 Lakh). With the Implementation of GST(post July, 2017), the Training Fees towards programme organised for BIS Officials at NITS are liable to GST. Therefore one side appears as an Income (Income from Training Activities in the books of NITS i.e., ` 21.50 Lakh ) and on another side as Expenditure (Staff Training in the Books in the books of ROs/ BOs/ Labs/ HQ i.e., ` 21.50 Lakh). and (b) Library Membership fees at HQ/ ROs					
		BE Next Year : The income under this group includes Training Fee towards Industrial Programmes ( i.e., ` 282.58 Lakh) and Training Fee towards Programme organised for BIS Officials at NITS ( i.e., ` 74.23 Lakh) are liable to GST. Therefore one side appears as an Income (Income from Training Activities in the books of NITS and on another side as Expenditure (Staff Training in the Books in the books of ROs/ BOs/ Labs/ HQ) and Library Membership fees at HQ/ ROs					
			RBE Current Year	BE Next Year			
		<i>a) Training Fees at NITS</i>	0.00	0.00	0.00		
		<i>b) Library Membership</i>	0.00	0.00	0.00		

**ANNEXURE A**

**EXPLANATORY DETAILS FOR PART 1 - INCOME**

(RS. IN LAKHS)

SI. No.	HEAD OF ACCOUNTS	EXPLANATORY DETAILS	BUDGET ESTIMATES	PROPOSED REVISED ESTIMATES	PROPOSED BUDGET ESTIMATES
			Current Year	Current Year	Next year
1	2	3	4	5	6
4	<b>INCOME FOR TESTING OF BIS LABORATORIES (NOTIONAL)</b>	With the implementation of GST, the Testing of Samples conducted by various BIS Laboratories for the Region/Branch Offices are liable to GST. Accordingly, it is being recorded as Income in the books of accounts of the Laboratories and ROs/BOs have to record it as an expenditure. Therefore, one side it appears an Income (in the books of laboratories) and on another side it appears as expenditure (in the books of Region/Branch Office )	0.00	0.00	0.00
5	<b>OTHER INCOME</b>	The income under this head includes the following:			
			Actual upto xx/xx/xxxx	RBE Current Year	BE Next Year
		<i>Interest from Conveyance, Computer &amp; House Building Advance</i>	0.00	0.00	0.00
		<i>CGHS Contribution</i>	0.00	0.00	0.00
		<i>Licence Fee Staff Quarters</i>	0.00	0.00	0.00
		<i>Other Miscellaneous Income at HQ</i>	0.00	0.00	0.00
		<i>Miscellaneous Income at RO/BOs</i>	0.00	0.00	0.00
		<i>Miscellaneous Income at Laboratories from Sale of Scrap</i>	0.00	0.00	0.00
		<i>Interest on Saving Account</i>	0.00	0.00	0.00
		<i>Subscription for Standards India Journal</i>	0.00	0.00	0.00
		0.00	0.00	0.00	
6	<b>INCOME FROM INVESTMENT</b>	In the financial year 2016-17, Interest Income earned (on accrual basis) by BIS on its investments, amounted to ₹. 150.69 Cr. Out of this ₹. 21.76 Cr. was credited to Income & Expenditure A/c and the remaining interest income of ₹. 128.93 Cr. was credited to Pension & Gratuity Liability Fund A/c, in the ratio of investments belonging to Pension & Gratuity Liability Fund & General Investments of BIS belong to Capital Fund.  Out of the total interest income to be earned on Investment of Pension Fund and Capital Fund during the year Current Year and Next Year, the estimated income likely to be transferred in Income and Expenditure Account of Current Year and Next Year is expected to be ₹. 1300.00 Lakh and ₹. 1500.00 Lakh respectively. The RBE Current Year has been reduced due to reduced interest rates and ratio between Interest on Pension and Capital Fund has changed as on 01.04.2017.	0.00	0.00	0.00

ANNEXURE A					
EXPLANATORY DETAILS FOR PART 1 - EXPENDITURE					
					(RS. IN LAKHS)
SI. No.	HEAD OF ACCOUNTS	EXPLAINATORY DETAILS	BUDGET ESTIMATES	PROPOSED REVISED ESTIMATES	PROPOSED BUDGET ESTIMATES
			Current Year	Current Year	Next Year
1	2	3	4	5	6
A	<b>ESTABLISHMENT EXPENSES</b>				
1	<b>PAY AND ALLOWANCE</b>				
1.1	Officers & Staff	The detailed statement of Pay & Allowances are enclosed as per Annexure - B. The decrease in RBE Cuurent Year is due to non-recruitment. The increase in BE Next Year is mainly due to recruitments of Sc-B, DD(Hindi), AD(A&F), AD(PR), LDC, Jr. Steno, Senior Technicians and Assistants	0.00	0.00	0.00
2	<b>RETIREMENTS BENEFITS</b>				
2.1	Contributin to GPF towards deficit	As per the Accounting Policy of BIS, the surplus/deficit in the GPF Account of employees are treated as Income/Expense of the Bureau. In 2016-17 there was a surplus of ` 61.80 lakhs in GPF Account. Deficit is expected in Cuurent Year and Next Year due to fall in interest rates and payment on GPF subscription being 7.8%. Accoridngly a provision of ` 10.00 Lakhs be made for RBE Cuurent Year and BE Next Year.	0.00	0.00	0.00
2.2	Yearly Contribution to Pension/Gratuity Liability Fund Account	Considering the fact that the Actuary Valuation is being done on year to year basis and moreover, the actuary has not specified and yearly contribution. The RBE Cuurent Year and BE Next Year is kept as ZERO.	0.00	0.00	0.00
2.3	Contribution to New Pension Scheme	The New Pension Scheme of GOI is applicable to all recruits in BIS from 01.04.2004. As per the Scheme, the contribution @ 10% of the Salary is made by BIS. The RBE Cuurent Year is based on actuals upto November, 2017. The increase in BE Next Year is due to increase in the Salary Budget and new recruitments of Group A and Group C employees.	0.00	0.00	0.00
3	<b>OTHER STAFF BENEFITS</b>				

ANNEXURE A					
EXPLANATORY DETAILS FOR PART 1 - EXPENDITURE					
					(RS. IN LAKHS)
SI. No.	HEAD OF ACCOUNTS	EXPLANATORY DETAILS	BUDGET ESTIMATES	PROPOSED REVISED ESTIMATES	PROPOSED BUDGET ESTIMATES
			Current Year	Current Year	Next Year
1	2	3	4	5	6
3.1	CGHS & Other Medical Benefits (Employees)	The expenses has been estimated as per Requirement for the year Cuurent Year and Next Year At the end of the year outstanding bills are also accounted on accrual basis .	0.00	0.00	0.00
3.2	Medical Benefits (Pensioners)	The expenses has been estimated as per Requirement for the year Cuurent Year and Next Year At the end of the year outstanding bills are also accounted on accrual basis .	0.00	0.00	0.00
3.3	Staff Welfare	The expenditure under the group includes payment for Holiday Homes, BIS Contribution to Benevolent Fund, Newspaper reimbursement, Gift & Refreshment to Retired employees, Refreshment Coupens, Towel/Duster to employees, Diwali Gift etc.	0.00	0.00	0.00
3.4	Leave Travel Concession	The expenses has been estimated as per Requirement for the year Cuurent Year and Next Year At the end of the year outstanding bills are also accounted on accrual basis .	0.00	0.00	0.00
<b>B</b>	<b>OTHER ADMINISTRATIVE EXPENSES</b>				
<b>1</b>	<b>TRAVELLING EXPENSES</b>				
1.1	Officers & Staff	RE Cuurent Year :As per the revised requirements given by RO/BO/HQ (Accounts Department)	0.00	0.00	0.00
1.2	Committee Members	RE Cuurent Year :As per the revised requirements given by Standards Formulation BE Next Year : Considering the fact that such expenses will be incurred from the BIS Funds, the likely expenditure in this budget head is likely to be increase	0.00	0.00	0.00

ANNEXURE A					
EXPLANATORY DETAILS FOR PART 1 - EXPENDITURE					
					(RS. IN LAKHS)
SI. No.	HEAD OF ACCOUNTS	EXPLAINATORY DETAILS	BUDGET ESTIMATES	PROPOSED REVISED ESTIMATES	PROPOSED BUDGET ESTIMATES
			Current Year	Current Year	Next Year
1	2	3	4	5	6
1.3	Overseas	RE Cuurent Year :As per the revised requirements given by Standards Formulation BE Next Year : Considering the fact that such expenses will be incurred from the BIS Funds, the likely expenditure in this budget head is likely to be increase.	0.00	0.00	0.00
2	<b>SUBSCRIPTION TO INTER-NATIONAL ORGANIZATION</b>				
2.1	International Standard Organization (ISO)	As per requirement indicated by International Relation Department. Subscription to ISO is being paid/ provided at the end of the financial year. The amount of payment depends upon the conversion rate between Indian Rupee and Swiss Frank. The RBE Cuurent Year and BE Next Year have been kept keeping in view the expected escalation in exchange rate	0.00	0.00	0.00
2.2	International Electrotechnical Commission (IEC)	As per requirement indicated by IRD/CMD-I. Subscription to IEC is being paid/provided at the end of the financial year. The amount of payment depends upon the conversion rate between Indian Rupee and Swiss Frank. The RBE Cuurent Year and BE Next Year have been kept keeping in view the expected	0.00	0.00	0.00
3	<b>PRINTING</b>				
3.1	Standard	The provision has been made as per the demands of Printing & Publication Deptt. for printing of Standards	0.00	0.00	0.00
3.2	Bulletin	As per the demand given by NITS and PP&C Department, the budget reflects the amount towards printing of Standards India Bulletin and printing of Annual Report of BIS.	0.00	0.00	0.00
4	<b>TESTING</b>				
4.1	Testing Fees	RBE Cuurent Year and BE Next Year : The estimates as proposed by LPPD and various ROs/Bos. The increase in RBE Cuurent Year and BE Next Year is due to increase in testing in BIS Owned Labs and impact of GST as mentioned in Para 4 of Explanatory Details of Income	0.00	0.00	0.00

ANNEXURE A						
EXPLANATORY DETAILS FOR PART 1 - EXPENDITURE						
						(RS. IN LAKHS)
SI. No.	HEAD OF ACCOUNTS	EXPLAINATORY DETAILS	BUDGET ESTIMATES	PROPOSED REVISED ESTIMATES	PROPOSED BUDGET ESTIMATES	
			Current Year	Current Year	Next Year	
1	2	3	4	5	6	
4.2	Laboratory consumables & Repair & Maintance of Lab. Equipment	As per requirement given by Labortaries. This budget is towards the cost of AMC for Repairs & Maintenace of Lab Equipments and cost of chemicals. Bills, which are being submitted at the end of F.Y. are booked in closing of the accounts on accurrial basis as the flow of sample to BIS owned labs has increase there will be increase in RBE Cuurent Year and BE Next Year.	0.00	0.00	0.00	
4.3	Market samples	As per requirement given by ROs/BOs and HQ	0.00	0.00	0.00	
4.4	Inspection Charges To Outside Agencies	As per requirement given by CMD (HQ) in respect of all Ros/Bos/HQ. The allocation will be made by CMD. The BE Next Year has not been kept as the new contracts with OSAs have not yet been made in 2013-14, which will be made after the review of the Scheme/Terms & Conditions and its computerized monitoring.	0.00	0.00	0.00	
4.5	Stipend-Lab-Apprentices	Considering the fact that the recruitment of TA and Lab assistances have been made in the year Cuurent Year and Next Year, there will not be any requirement under this head	0.00	0.00	0.00	
4.6	Hiring of Taxi Charges for Inspection Work	As per requirement given by ROs/BOs and HQ	0.00	0.00	0.00	
5	PUBLICITY	The expenditure relates to Advertisement of BIS and Hallmarking in print media, audio spots, TV spots , outdoor publicity, Metro Rail, Exhibitions, Magzines, Banners, Backdrops , Airport Trollies etc., BIS Advertisement for consumers in Hindi & Regional Languages on All India Basis, This also includes expenditure towards Social media etc., The breakup under this head is as follows:				
			BE Cuurent Year	RBE Cuurent Year	BE Next Year	

ANNEXURE A										
EXPLANATORY DETAILS FOR PART 1 - EXPENDITURE										
(RS. IN LAKHS)										
SI. No.	HEAD OF ACCOUNTS	EXPLANATORY DETAILS				BUDGET ESTIMATES	PROPOSED REVISED ESTIMATES	PROPOSED BUDGET ESTIMATES		
						Current Year	Current Year	Next Year		
1	2	3				4	5	6		
		a) <i>Publicity of BIS and its activites, ISI Mark, and Hallmarking</i>	1800.00	1800.00	1800.00	0.00	0.00	0.00		
		b) <i>SP&amp;CAD (for World Standards Day and Indian Standard Day)</i>	70.00	70.00	70.00					
		c) <i>Management System Deptt (for RGNQA)</i>	130.00	130.00	130.00					
			2000.00	2000.00	2000.00					
6	<b>OFFICE EXPENSES</b>									
6.1	Stationery	RBE Cuurent Year : As per the requirement given by ROs/ BOs/HQ- GSD BE Next Year : As per the requirement given by ROs/ BOs/HQ- GSD				0.00	0.00	0.00		
6.2	Postage	RBE Cuurent Year : As per the requirement given by ROs/ BOs/HQ- Admin Deptt BE Next Year : As per the requirement given by ROs/ BOs/HQ- Admin Deptt				0.00	0.00	0.00		
6.3	Telephone & Fax	RBE Cuurent Year : As per the requirement given by ROs/ BOs/HQ- GSD BE Next Year : As per the requirement given by ROs/ BOs/HQ- GSD				0.00	0.00	0.00		
6.4	Recruitment	RBE Cuurent Year :As per the requirements given by HRD/ Establishment Departments. The receipt in recruitment will reduce the expenditure under this head BE Next Year : As per the requirements given by HRD/ Establishment Departments. The receipt in recruitment will reduce the expenditure under this head				0.00	0.00	0.00		
6.5	Refreshment & Entertainment	RBE Cuurent Year : As per the requirement given by ROs/ BOs/HQ- Admin Deptt BE Next Year : As per the requirement given by ROs/ BOs/HQ- Admin Deptt				0.00	0.00	0.00		
6.6	Liveries	RBE Cuurent Year : As per the requirement given by ROs/ BOs/HQ- Admin Deptt BE Next Year : As per the requirement given by ROs/ BOs/HQ- Admin Deptt				0.00	0.00	0.00		

ANNEXURE A					
EXPLANATORY DETAILS FOR PART 1 - EXPENDITURE					
					(RS. IN LAKHS)
SI. No.	HEAD OF ACCOUNTS	EXPLANATORY DETAILS	BUDGET ESTIMATES	PROPOSED REVISED ESTIMATES	PROPOSED BUDGET ESTIMATES
			Current Year	Current Year	Next Year
1	2	3	4	5	6
6.7	Freight & Cartage	RBE Cuurent Year : As per the requirement given by ROs/ BOs/HQ- Admin Deptt. Further considering the fact that sample for testing will be send by ROs/Bos to Labs. Hence freight expenses under this head is likely to increase in RBE Cuurent Year BE Next Year : As per the requirement given by ROs/ BOs/HQ- Admin Deptt	0.00	0.00	0.00
6.8	Insurance & Bank Charges	RBE Cuurent Year : As per the requirement given by ROs/ BOs/HQ- Accounts Deptt BE Next Year : As per the requirement given by ROs/ BOs/HQ- Accounts Deptt	0.00	0.00	0.00
6.9	Electricity & Water Charges	RBE Cuurent Year : As per the requirement given by ROs/ BOs/HQ- PMW Deptt BE Next Year : As per the requirement given by ROs/ BOs/HQ- PMW Deptt	0.00	0.00	0.00
6.10	Rent & Taxes	RBE Cuurent Year : As per the requirement given by ROs/ BOs/HQ- PMW Deptt, As per WRO, a payment of ` 183.00 is paid on account of Hou'ble Court Order in case of Goodwill Theatre. Moreover, BMC has enhnaces the property tax for the year Cuurent Year BE Next Year : As per the requirement given by ROs/ BOs/HQ- PMW Deptt	0.00	0.00	0.00
6.11	Miscellaneous	RBE Cuurent Year : As per the requirement given by ROs/ BOs/NITS/Labs/HQ BE Next Year : As per the requirement given by ROs/ Bos//NITS/Labs/HQ	0.00	0.00	0.00
6.12	Taxi Hire Charges	RBE Cuurent Year : As per the requirement given by ROs/ BOs/HQ- GSD BE Next Year : As per the requirement given by ROs/ BOs/HQ- GSD	0.00	0.00	0.00
7	<b>REPAIRS &amp; MAINTENANCE</b>				
7.1	Furniture & Office Equipment	RBE Cuurent Year : As per the requirement given by ROs/ BOs/HQ- GSD BE Next Year : As per the requirement given by ROs/ BOs/HQ- GSD	0.00	0.00	0.00



ANNEXURE A									
EXPLANATORY DETAILS FOR PART 1 - EXPENDITURE									
						(RS. IN LAKHS)			
SI. No.	HEAD OF ACCOUNTS	EXPLANATORY DETAILS	BUDGET ESTIMATES	PROPOSED REVISED ESTIMATES	PROPOSED BUDGET ESTIMATES				
			Current Year	Current Year	Next Year				
1	2	3	4	5	6				
7.2	Vehicles	RBE Cuurent Year : As per the requirement given by ROs/ BOs/HQ- GSD BE Next Year : As per the requirement given by ROs/ BOs/HQ- GSD	0.00	0.00	0.00				
7.3	Building	RBE Cuurent Year : As per the requirement given by ROs/ BOs/HQ- GSD and PMWD BE Next Year : As per the requirement given by ROs/ BOs/HQ- GSD and PMWD	0.00	0.00	0.00				
8	<b>OTHER EXPENSES</b>								
8.1	Conference, Consultancy and Training Programme	RBE Cuurent Year : As per the revised requirements given by ROs/BOs/Various Department at HQ	0.00	0.00	0.00				
		BE Next Year : As per the requirements given by ROs/BOs/Various Department at HQ							
		The budget is based on requirements shown by various departments as under :							
							BE Cuurent Year	RBE Cuurent Year	BE Next Year
		a) ROs/ BOs/ Lab requirements					87.00	51.04	51.04
		b) Vigilence Awareness Programmes					8.00	8.00	8.00
c) ISO Meeting	50.00	42.00	102.00						
d) Parliamentary Standing Commtee Meetings	50.00	50.00	50.00						
		195.00	151.04	211.04					
8.2	Training Programme in NITS	RBE Cuurent Year : As per the requirement given by NITS BE Next Year : As per the requirement given by NITS	0.00	0.00	0.00				

ANNEXURE A					
EXPLANATORY DETAILS FOR PART 1 - EXPENDITURE					
					(RS. IN LAKHS)
SI. No.	HEAD OF ACCOUNTS	EXPLANATORY DETAILS	BUDGET ESTIMATES	PROPOSED REVISED ESTIMATES	PROPOSED BUDGET ESTIMATES
			Current Year	Current Year	Next Year
1	2	3	4	5	6
8.3	Quality System Charges	RBE Cuurent Year : As per the requirement given by MSCD BE Next Year : As per the requirement given by MSCD	0.00	0.00	0.00
8.4	IT Services	RBE Cuurent Year : As per the requirement given by ROs/ BOs/HQ- Sales Department, Admin and ITSD. Library Department has also demanded an estimated expenditure of ` 0.50 Lakhs for AMC of LIBERTY3 Software BE Next Year : As per the requirement given by ROs/ BOs/HQ- Sales Department, Admin and ITSD	0.00	0.00	0.00
8.5	Library Subscription & Expenses	RBE Cuurent Year : As per the requirement given by ROs/ BOs/HQ- Library Department BE Next Year : As per the requirement given by ROs/ BOs/HQ- Library Department	0.00	0.00	0.00
8.6	Audit Fee and Other Releated Charges	RBE Cuurent Year : As per the requirement given by ROs/ BOs/HQ- Accounts Department. BE Next Year : As per the requirement given by ROs/ BOs/HQ- Accounts Department.	0.00	0.00	0.00
8.7	Legal Charges	RBE Cuurent Year :As per the revised requirements given by ROs/BOs/ HQ-Legal Deptt. The increase is due to revision of the experts fees. BE Next Year: As per the requirement given by ROs/BOs/HQ-Legal Deptt..	0.00	0.00	0.00

ANNEXURE A					
EXPLANATORY DETAILS FOR PART 1 - EXPENDITURE					
					(RS. IN LAKHS)
SI. No.	HEAD OF ACCOUNTS	EXPLANATORY DETAILS	BUDGET ESTIMATES	PROPOSED REVISED ESTIMATES	PROPOSED BUDGET ESTIMATES
			Current Year	Current Year	Next Year
1	2	3	4	5	6
8.8	Staff Training	RBE Cuurent Year : As per the requirement given by ROs/ BOs/Various Department at HQ and impact of GST for training of BIS Staff and Officials as mentioned in Para 3 of Explanatory Details of Income BE Next Year : As per the requirement given by ROs/ BOs/Various Department at HQ. This is also inculdes ` 74. 23 Lakh towards training by NITS to BIS Staff and Officials on notional basis liable to GST.	0.00	0.00	0.00
8.9	Enforcement Reward Scheme	RBE Cuurent Year :As per the revised requirements given by RO/BO/Consumer Awareness Department at HQ BE Next Year : As per the requirement given by the RO/BO/Consumer Awareness Department at HQ.	0.00	0.00	0.00
8.10	Enforcement Outsourcing Expenses	RBE Cuurent Year :As per the revised requirements given by RO/BO/Consumer Awareness Department at HQ BE Next Year : As per the requirement given by the RO/BO/Consumer Awareness Department at HQ.	0.00	0.00	0.00
8.11	Hindi Promotional Activity	Department at HQ BE Next Year : As per the requirement given by the RO/BO/Hindi Department at HQ.	0.00	0.00	0.00
8.12	Interest Subsidy on HBL	Considering the fact that such expenses was incurred for the cases where BIS had given assurance to pay subsidy on account of agreement with HDFC. Since, all cases covered under the agreement has been paid, there is no need to keep any provision in the RBE Cuurent Year and BE Next Year	0.00	0.00	0.00

ANNEXURE A								
EXPLANATORY DETAILS FOR PART 1 - EXPENDITURE								
						(RS. IN LAKHS)		
SI. No.	HEAD OF ACCOUNTS	EXPLANATORY DETAILS	BUDGET ESTIMATES	PROPOSED REVISED ESTIMATES	PROPOSED BUDGET ESTIMATES			
			Current Year	Current Year	Next Year			
1	2	3	4	5	6			
8.13	Bad Debts Written Off	RBE Cuurent Year : As per the requirement given by ROs/ BOs/HQ- Accounts Department. BE Next Year : As per the requirement given by ROs/ BOs/HQ- Accounts Department.	0.00	0.00	0.00			
8.14	Losses Written Off	RBE Cuurent Year : As per the requirement given by ROs/ BOs/HQ- Accounts Department. BE Next Year : As per the requirement given by ROs/ BOs/HQ- Accounts Department.	0.00	0.00	0.00			
8.15	Input Tax Credit Expenditure(GST)	RBE Cuurent Year : As per the requirement given by ROs/ BOs/HQ- Accounts Department. With the implementatin of GST (post July,2017), wherein input tax credit which is used for taxable and exempted supplies, need to reversed. Accordinlgy a provision for the same is being made. BE Next Year : As per the requirement given by ROs/ BOs/HQ- Accounts Department.	0.00	0.00	0.00			
8.16	Labour Hiring Charges	RE Cuurent Year :As per the revised requirements of RO/BO/HQ-Admn. Deptt. BE Next Year : As per the requirement of the RO/BO/HQ-Admn. Deptt.	0.00	0.00	0.00			
							RBE Cuurent Year	BE Next Year
		a) Labour Charges – Housekeeping and Security						
		Head Quarters					110.00	130.00
		ROs/ BOs / CL					532.02	616.00
b) Labour Charges – Skilled and unskilled manpower								

ANNEXURE A										
EXPLANATORY DETAILS FOR PART 1 - EXPENDITURE										
(RS. IN LAKHS)										
SI. No.	HEAD OF ACCOUNTS	EXPLANATORY DETAILS				BUDGET ESTIMATES	PROPOSED REVISED ESTIMATES	PROPOSED BUDGET ESTIMATES		
						Current Year	Current Year	Next Year		
1	2	3				4	5	6		
		Head Quarters		385.00	450.00					
		ROs/ BOs / CL		226.28	322.00					
				1253.30	1518.00					
		The increase is due to increase in minimum wages in various states and increase in number of manpower								
8.17	Exchange Rate Variation	RBE Cuurent Year : As per the requirement given by ROs/ BOs/HQ- Accounts Department. BE Next Year : As per the requirement given by ROs/ BOs/HQ- Accounts Department.				0.00	0.00	0.00		
8.18	Consumer Awarness Programme	RBE Cuurent Year :As per the revised requirements given by RO/BO/Consumer Awareness Department at HQ BE Next Year : As per the requirement given by the RO/BO/Consumer Awareness Department at HQ.				0.00	0.00	0.00		
8.19	Jewellers Awarness Program	RBE Cuurent Year :As per the revised requirements given by RO/BO/Hallmarking Department at at HQ BE Next Year : As per the revised requirements given by RO/BO/Hallmarking Department at at HQ				0.00	0.00	0.00		
8.20	R&D Project	RBE Cuurent Year : As per the requirement given by Standardisation Department at HQ. BE Next Year : As per the requirement given by Standardisation Department at				0.00	0.00	0.00		

ANNEXURE A					
EXPLANATORY DETAILS FOR PART 1 - EXPENDITURE					
					(RS. IN LAKHS)
SI. No.	HEAD OF ACCOUNTS	EXPLANATORY DETAILS	BUDGET ESTIMATES	PROPOSED REVISED ESTIMATES	PROPOSED BUDGET ESTIMATES
			Current Year	Current Year	Next Year
1	2	3	4	5	6
8.21	Hiring of Technical Manpower	The RBE Cuurent Year and BENext Year have been increased as the montly payment of hired technical manpower has been increased from ` 25,000 to ` 35,000	0.00	0.00	0.00
8.22	Hiring of Consultant	RBE Cuurent Year : As per the requirement given by Human Resource Department at HQ BE Next Year : As per the requirement given by Human Resource Department at	0.00	0.00	0.00
C	Depreciation	This is based on the depreciation calculated on the opening w.d.v. of all Fixed Assets and the Capital Expenditure of Cuurent Year (RBE) and Next Year(BE). The Actual deprecialtion is provided in books of accounts at the end of the year.	400.00	400.00	400.00

**PAY AND ALLOWANCES**  
Revised Budget estimates for the Current Year

	1	1-A	2	3	4	4-A	5	6	7	8	9	10	11	12
			(10 month)	(2 month)		Total 2,3 and 4								
Particulars	Salary from Mar xxxx to Nov, xxxx	Salary from the month of Dec, xxxx	Salary from Mar xxxx to Dec xxxx	Salary from Jan and Feb, xxxx	Increment in January and February		L/E (April xxxx & Sep xxxx)	Terminal Leave Encashment	Bonus	New Recruitment	MACP Effect	Sub Total	Promotion Effect	Total
Pay Officer	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All. Officer	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pay Staff	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All. Staff	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Col. 1	Actual salary paid from March xxxx to Nov xxxx (9 Months)													
Col. 1A	Actual salary paid for December,xxxx													
Col. 2	Actual salary paid from Mar xxxx to Dec xxxx (10 Months)													
Col. 3	Pay and Allowance for the month of January and February is taken on the basis of Pay and Allowance for the month of December,xxxx													
Col. 4	As per 7th CPC, Increment of 3% will be made in the month of July and January. Accordingly, an increment of 3% is being made in the salary of January, 2018 for 4% of Total Employees													
Col. 5	Actual Leave Encashment paid in the month of April and September, xxxx													
Col. 6	Terminal Leave Benefits ( 42 Officer@ Rs. 16,00,000.00 and 45 Staff @ Rs. 6,50,000.00)													
Col.7	Provision for the Bonus for the year 2015-16 and 2016-17 @7000/- per employee per year. However, the payment shall be made by BIS after the issuance of Memorandum by MoF in respect of Statutory and Autonomous Bodies													
Col.8	No Recruitment is proposed to be made in the remaining part of the year													
Col. 9	MACP to Group B and C estimated @ 1% of Col 4-A													
Col. 11	Promotional effect taken for Group A, Group B and C @ 1% of Col 4 -A													

**PAY AND ALLOWANCES**  
Revised Budget estimates for the Current Year

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Particulars	March	2% DA on Pay of January, 2018 to March, 2018	April to June	L/E of 15 Days payable in April	July	Increment in July	August and Sept	L/E of 15 Days payable in Sept	2% DA on Pay of July to November	October to January	Increment in January	February	Total (2 to 13)	Terminal Leave Encashment	Bonus	New Rect	MACP Effect	Sub Total	Promotion Effect	Total
	Salary from	Salary from the mo	Salary from Mar x	Salary from Jan and Feb. xxxx		(April xxxx														
Pay Officer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All. Officer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pay Staff	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All. Staff	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-



**ESTIMATED PAY AND ALLOWANCES FOR THE CURRENT YEAR AND NEXT YEAR TO THE PROPOSED NEW RECRUITMENT**  
As per list given by HRD and Estt

Sl. No.	No. of Months	No of Vacancy	Cadre/ Non Cadre	PAY		Allowances			Total	Pay	
				Pay	DA	HRA	TA	Pay of Off.		All of All.	
1	xx	xxx	Sc-B	-	-	-	-	-	-	-	-
2	xx	xxx	DD(Hindi)	-	-	-	-	-	-	-	-
3	xx	xxx	AD(A&F)	-	-	-	-	-	-	-	-
5	xx	xxx	AD(PR)	-	-	-	-	-	-	-	-
Sl. No.	No. of Months	No of Vacancy	Name	PAY		Allowances			Total	Pay	
				Pay	DA	HRA	TA	Pay of Off.		All of All.	
1	xx	xxx	LDC	-	-	-	-	-	-	-	-
2	xx	xxx	Jr. Steno	-	-	-	-	-	-	-	-
3	xx	xxx	Senior Tech.	-	-	-	-	-	-	-	-
5	xx	xxx	Asst & Steno	-	-	-	-	-	-	-	-
		xxx									

S.No	BUDGETED HEADS	BASIS	CERTIFICATION AND CONSUMER AWARENESS PROGRAMME			STANDARD FORMULATION		
			ACTUALS xx/xx/xxxx	REVISED ESTIMATES (RBE)	BUDGET ESTIMATES (BE)	ACTUALS xx/xx/xxxx	REVISED ESTIMATES (RBE)	BUDGET ESTIMATES (BE)
			Current Year	Current Year	Next Year	Current Year	Current Year	Next Year
1	INCOME FROM SERVICES		-	-	-	-	-	-
2	INCOME FROM ROYALTY, PUBLICATION ETC.		-	-	-	-	-	-
3	LIBRARY MEMBERSHIP FEE		-	-	-	-	-	-
4	INCOME FROM TRAINING ACTIVITIES		-	-	-	-	-	-
5	INCOME FROM INVESTMENT/ RENT/INTEREST ON SAVING A/C		-	-	-	-	-	-
7	OTHER INCOME							
	Subscription to Standard India		-	-	-	-	-	-
	Misc Income from ROs and BO/HQs		-	-	-	-	-	-
	Intt. from Conveyance/Computer & House Building Advance		-	-	-	-	-	-
	CGHS contribution		-	-	-	-	-	-
	Licence Fee - staff quarters		-	-	-	-	-	-
	Income at Laboratories		-	-	-	-	-	-
	Testing in BIS Labs (Notinional)							
	NOTIONAL INCOME OF BIS- OWN LAB		-	-	-	-	-	-
	<b>TOTAL INCOME</b>		-	-	-	-	-	-

S.No	BUDGETED HEADS	BASIS	CERTIFICATION AND CONSUMER AWARENESS PROGRAMME			STANDARD FORMULATION		
			ACTUALS xx/xx/xxxx	REVISED ESTIMATES (RBE)	BUDGET ESTIMATES (BE)	ACTUALS xx/xx/xxxx	REVISED ESTIMATES (RBE)	BUDGET ESTIMATES (BE)
			Current Year	Current Year	Next Year	Current Year	Current Year	Next Year
<b>A</b>	<b>ESTABLISHMENT EXPENSES</b>							
	Pay & Allowances							
	Officers & Staff	Pay Ratio	-	-	-	-	-	-
	<b>RETIREMENTS BENEFITS</b>							
	Contribution to GPF towards deficit		-	-	-	-	-	-
	Yearly Contribution to Pension /Gratuity Liability Fund Account	Pay Ratio	-	-	-	-	-	-
	Contribution to New Pension Scheme		-	-	-	-	-	-
	<b>OTHER STAFF BENEFITS</b>							
	CGHS & Other Medical Benefits - employees		-	-	-	-	-	-
	Medical Benefits - Pensioners	Pay Ratio (excluding Laboratories and NITS which are actual)	-	-	-	-	-	-
	Staff Welfare		-	-	-	-	-	-
	Leave Travel Concession		-	-	-	-	-	-
	<b>TRAVELLING EXPENSES</b>							
	Officers & Staff	Pay Ratio (excluding Laboratories and NITS which are actual)	-	-	-	-	-	-
	Committee Members		-	-	-	-	-	-
	Overseas		-	-	-	-	-	-
	<b>SUBSCRIPTION TO INTER-NATIONAL ORGANIZATION</b>							
	International Standard Organization (ISO)	Actual	-	-	-	-	-	-

S.No	BUDGETED HEADS	BASIS	CERTIFICATION AND CONSUMER AWARENESS PROGRAMME			STANDARD FORMULATION		
			ACTUALS xx/xx/xxxx	REVISED ESTIMATES (RBE)	BUDGET ESTIMATES (BE)	ACTUALS xx/xx/xxxx	REVISED ESTIMATES (RBE)	BUDGET ESTIMATES (BE)
			Current Year	Current Year	Next Year	Current Year	Current Year	Next Year
	International Electrotechnical Commission (IEC)	Actual	-	-	-	-	-	-
	<b>PRINTING</b>							
	Standards	Actual	-	-	-	-	-	-
	Bulletin		-	-	-	-	-	-
	<b>TESTING</b>							
	Testing Fees		-	-	-	-	-	-
	Laboratory Consumables & Repair & maintenance of Lab. Equipmant		-	-	-	-	-	-
	Market samples		-	-	-	-	-	-
	Inspection Charges to Outside Agencies	Actual	-	-	-	-	-	-
	Stipend - Lab-Apprentices		-	-	-	-	-	-
	Hiring of Taxies for Inspection Work		-	-	-	-	-	-
	Testing of Public Samples		-	-	-	-	-	-
	<b>PUBLICITY</b>	Actual	-	-	-	-	-	-
	<b>OFFICE EXPENSES</b>							
	Stationery		-	-	-	-	-	-
	Postage		-	-	-	-	-	-
	Telephone & Telex		-	-	-	-	-	-
	Recruitment	Pay Ratio	-	-	-	-	-	-
	Refreshment & Entertainment		-	-	-	-	-	-
	Liveries		-	-	-	-	-	-

S.No	BUDGETED HEADS	BASIS	CERTIFICATION AND CONSUMER AWARENESS PROGRAMME			STANDARD FORMULATION		
			ACTUALS xx/xx/xxxx	REVISED ESTIMATES (RBE)	BUDGET ESTIMATES (BE)	ACTUALS xx/xx/xxxx	REVISED ESTIMATES (RBE)	BUDGET ESTIMATES (BE)
			Current Year	Current Year	Next Year	Current Year	Current Year	Next Year
	Freight & Cartage	Actual	-	-	-	-	-	-
	Insurance & Bank Charges	Pay Ratio	-	-	-	-	-	-
	Electricity & Water Charges		-	-	-	-	-	-
	Rent & Taxes		-	-	-	-	-	-
	Miscellaneous		-	-	-	-	-	-
	Taxi Hire Charges		-	-	-	-	-	-
	<b>REPAIRS &amp; MAINTENANCE</b>							
	Furniture & Office Equipment	Pay Ratio	-	-	-	-	-	-
	Building		-	-	-	-	-	-
	Vehicles		-	-	-	-	-	-
	<b>OTHER EXPENSES</b>							
	Conference/Seminar	Pay Ratio	-	-	-	-	-	-
	Training Programme in NITS	Actual	-	-	-	-	-	-
	Quality System Charges		-	-	-	-	-	-
	IT Service Expenses		-	-	-	-	-	-
	Library Subscription & Expenses		-	-	-	-	-	-
	Audit Fee and Other Related Charges		-	-	-	-	-	-

S.No	BUDGETED HEADS	BASIS	CERTIFICATION AND CONSUMER AWARENESS PROGRAMME			STANDARD FORMULATION		
			ACTUALS xx/xx/xxxx	REVISED ESTIMATES (RBE)	BUDGET ESTIMATES (BE)	ACTUALS xx/xx/xxxx	REVISED ESTIMATES (RBE)	BUDGET ESTIMATES (BE)
			Current Year	Current Year	Next Year	Current Year	Current Year	Next Year
	Legal Charges	Pay Ratio	-	-	-	-	-	-
	Staff Training		-	-	-	-	-	-
	Enforcement Reward Scheme		-	-	-	-	-	-
	Enforcement Outsourcing Expenses		-	-	-	-	-	-
	Hindi Promotional Activity		-	-	-	-	-	-
	Interest Subsidy on HBL		-	-	-	-	-	-
	Bad Debts Written Off		-	-	-	-	-	-
	Losses Written Off		-	-	-	-	-	-
	CENVAT Credit Expenses		-	-	-	-	-	-
	Labour Expenses		-	-	-	-	-	-
	Exchange Rate Variation		-	-	-	-	-	-
	Consumer Awareness Programme	Actual						
	Jewellers Awareness Program	Actual						
	R&D Project	Actual						
	Hiring of Technical Manpower	Actual						
	Hiring of Consultants	Actual						
	Depreciation	Pay Ratio	-	-	-	-	-	-
	<b>TOTAL EXPENDITURE</b>		-	-	-	-	-	-
	<b>BALANCE BEING SURPLUS CARRIED OVER TO CAPITAL FUND</b>		-	-	-	-	-	-

S.No	BUDGETED HEADS	BASIS	TESTING			HALLMARKING		
			ACTUALS xx/xx/xxxx	REVISED ESTIMATES (RBE)	BUDGET ESTIMATES (BE)	ACTUALS xx/xx/xxxx	REVISED ESTIMATES (RBE)	BUDGET ESTIMATES (BE)
			Current Year	Current Year	Next Year	Current Year	Current Year	Next Year
1	INCOME FROM SERVICES		-	-	-	-	-	-
2	INCOME FROM ROYALTY, PUBLICATION ETC.		-	-	-	-	-	-
3	LIBRARY MEMBERSHIP FEE		-	-	-	-	-	-
4	INCOME FROM TRAINING ACTIVITIES		-	-	-	-	-	-
5	INCOME FROM INVESTMENT/ RENT/INTEREST ON SAVING A/C		-	-	-	-	-	-
7	OTHER INCOME							
	Subscription to Standard India		-	-	-	-	-	-
	Misc Income from ROs and BO/HQs		-	-	-	-	-	-
	Intt. from Conveyance/Computer & House Building Advance		-	-	-	-	-	-
	CGHS contribution		-	-	-	-	-	-
	Licence Fee - staff quarters		-	-	-	-	-	-
	Income at Laboratories		-	-	-	-	-	-
	Testing in BIS Labs (Notinional)							
	NOTIONAL INCOME OF BIS- OWN LAB		-	-	-	-	-	-
	<b>TOTAL INCOME</b>		-	-	-	-	-	-

S.No	BUDGETED HEADS	BASIS	TESTING			HALLMARKING		
			ACTUALS xx/xx/xxxx	REVISED ESTIMATES (RBE)	BUDGET ESTIMATES (BE)	ACTUALS xx/xx/xxxx	REVISED ESTIMATES (RBE)	BUDGET ESTIMATES (BE)
			Current Year	Current Year	Next Year	Current Year	Current Year	Next Year
<b>A</b>	<b>ESTABLISHMENT EXPENSES</b>							
	Pay & Allowances							
	Officers & Staff	Pay Ratio	-	-	-	-	-	-
	<b>RETIREMENTS BENEFITS</b>							
	Contribution to GPF towards deficit		-	-	-	-	-	-
	Yearly Contribution to Pension /Gratuity Liability Fund Account	Pay Ratio	-	-	-	-	-	-
	Contribution to New Pension Scheme		-	-	-	-	-	-
	<b>OTHER STAFF BENEFITS</b>							
	CGHS & Other Medical Benefits - employees		-	-	-	-	-	-
	Medical Benefits - Pensioners	Pay Ratio (excluding Laboratories and NITS which are actual)	-	-	-	-	-	-
	Staff Welfare		-	-	-	-	-	-
	Leave Travel Concession		-	-	-	-	-	-
	<b>TRAVELLING EXPENSES</b>							
	Officers & Staff	Pay Ratio (excluding Laboratories and NITS which are actual)	-	-	-	-	-	-
	Committee Members		-	-	-	-	-	-
	Overseas		-	-	-	-	-	-
	<b>SUBSCRIPTION TO INTER-NATIONAL ORGANIZATION</b>							
	International Standard Organization (ISO)	Actual	-	-	-	-	-	-



S.No	BUDGETED HEADS	BASIS	TESTING			HALLMARKING		
			ACTUALS xx/xx/xxxx	REVISED ESTIMATES (RBE)	BUDGET ESTIMATES (BE)	ACTUALS xx/xx/xxxx	REVISED ESTIMATES (RBE)	BUDGET ESTIMATES (BE)
			Current Year	Current Year	Next Year	Current Year	Current Year	Next Year
	International Electrotechnical Commission (IEC)	Actual	-	-	-	-	-	-
	<b>PRINTING</b>							
	Standards	Actual	-	-	-	-	-	-
	Bulletin		-	-	-	-	-	-
	<b>TESTING</b>							
	Testing Fees		-	-	-	-	-	-
	Laboratory Consumables & Repair & maintenance of Lab. Equipmant	Actual	-	-	-	-	-	-
	Market samples		-	-	-	-	-	-
	Inspection Charges to Outside Agencies		-	-	-	-	-	-
	Stipend - Lab-Apprentices		-	-	-	-	-	-
	Hiring of Taxies for Inspection Work		-	-	-	-	-	-
	Testing of Public Samples		-	-	-	-	-	-
	<b>PUBLICITY</b>	Actual	-	-	-	-	-	-
	<b>OFFICE EXPENSES</b>							
	Stationery	Pay Ratio	-	-	-	-	-	-
	Postage		-	-	-	-	-	-
	Telephone & Telex		-	-	-	-	-	-
	Recruitment		-	-	-	-	-	-
	Refreshment & Entertainment		-	-	-	-	-	-
	Liveries		-	-	-	-	-	-

S.No	BUDGETED HEADS	BASIS	TESTING			HALLMARKING		
			ACTUALS xx/xx/xxxx	REVISED ESTIMATES (RBE)	BUDGET ESTIMATES (BE)	ACTUALS xx/xx/xxxx	REVISED ESTIMATES (RBE)	BUDGET ESTIMATES (BE)
			Current Year	Current Year	Next Year	Current Year	Current Year	Next Year
	Freight & Cartage	Actual	-	-	-	-	-	-
	Insurance & Bank Charges	Pay Ratio	-	-	-	-	-	-
	Electricity & Water Charges		-	-	-	-	-	-
	Rent & Taxes		-	-	-	-	-	-
	Miscellaneous		-	-	-	-	-	-
	Taxi Hire Charges		-	-	-	-	-	-
	<b>REPAIRS &amp; MAINTENANCE</b>							
	Furniture & Office Equipment	Pay Ratio	-	-	-	-	-	-
	Building		-	-	-	-	-	-
	Vehicles		-	-	-	-	-	-
	<b>OTHER EXPENSES</b>							
	Conference/Seminar	Pay Ratio	-	-	-	-	-	-
	Training Programme in NITS	Actual	-	-	-	-	-	-
	Quality System Charges		-	-	-	-	-	-
	IT Service Expenses		-	-	-	-	-	-
	Library Subscription & Expenses		-	-	-	-	-	-
	Audit Fee and Other Related Charges		-	-	-	-	-	-

S.No	BUDGETED HEADS	BASIS	TESTING			HALLMARKING		
			ACTUALS xx/xx/xxxx	REVISED ESTIMATES (RBE)	BUDGET ESTIMATES (BE)	ACTUALS xx/xx/xxxx	REVISED ESTIMATES (RBE)	BUDGET ESTIMATES (BE)
			Current Year	Current Year	Next Year	Current Year	Current Year	Next Year
	Legal Charges	Pay Ratio	-	-	-	-	-	-
	Staff Training		-	-	-	-	-	-
	Enforcement Reward Scheme		-	-	-	-	-	-
	Enforcement Outsourcing Expenses		-	-	-	-	-	-
	Hindi Promotional Activity		-	-	-	-	-	-
	Interest Subsidy on HBL		-	-	-	-	-	-
	Bad Debts Written Off		-	-	-	-	-	-
	Losses Written Off		-	-	-	-	-	-
	CENVAT Credit Expenses		-	-	-	-	-	-
	Labour Expenses		-	-	-	-	-	-
	Exchange Rate Variation		-	-	-	-	-	-
	Consumer Awareness Programme	Actual						
	Jewellers Awareness Program	Actual						
	R&D Project	Actual						
	Hiring of Technical Manpower	Actual						
	Hiring of Consultants	Actual						
	Depreciation	Pay Ratio	-	-	-	-	-	-
	<b>TOTAL EXPENDITURE</b>		-	-	-	-	-	-
	<b>BALANCE BEING SURPLUS CARRIED OVER TO CAPITAL FUND</b>		-	-	-	-	-	-

S.No	BUDGETED HEADS	BASIS	MANAGEMENT SYSTEM CERTIFICATION			NITS		
			ACTUALS xx/xx/xxxx	REVISED ESTIMATES (RBE)	BUDGET ESTIMATES (BE)	ACTUALS xx/xx/xxxx	REVISED ESTIMATES (RBE)	BUDGET ESTIMATES (BE)
			Current Year	Current Year	Next Year	Current Year	Current Year	Next Year
1	INCOME FROM SERVICES		-	-	-	-	-	-
2	INCOME FROM ROYALTY, PUBLICATION ETC.		-	-	-	-	-	-
3	LIBRARY MEMBERSHIP FEE		-	-	-	-	-	-
4	INCOME FROM TRAINING ACTIVITIES		-	-	-	-	-	-
5	INCOME FROM INVESTMENT/ RENT/INTEREST ON SAVING A/C		-	-	-	-	-	-
7	OTHER INCOME							
	Subscription to Standard India		-	-	-	-	-	-
	Misc Income from ROs and BO/HQs		-	-	-	-	-	-
	Intt. from Conveyance/Computer & House Building Advance		-	-	-	-	-	-
	CGHS contribution		-	-	-	-	-	-
	Licence Fee - staff quarters		-	-	-	-	-	-
	Income at Laboratories		-	-	-	-	-	-
	Testing in BIS Labs (Notinional)							
	NOTIONAL INCOME OF BIS- OWN LAB		-	-	-	-	-	-
	<b>TOTAL INCOME</b>		-	-	-	-	-	-

S.No	BUDGETED HEADS	BASIS	MANAGEMENT SYSTEM CERTIFICATION			NITS		
			ACTUALS xx/xx/xxxx	REVISED ESTIMATES (RBE)	BUDGET ESTIMATES (BE)	ACTUALS xx/xx/xxxx	REVISED ESTIMATES (RBE)	BUDGET ESTIMATES (BE)
			Current Year	Current Year	Next Year	Current Year	Current Year	Next Year
<b>A</b>	<b>ESTABLISHMENT EXPENSES</b>							
	Pay & Allowances							
	Officers & Staff	Pay Ratio	-	-	-	-	-	-
	<b>RETIREMENTS BENEFITS</b>							
	Contribution to GPF towards deficit		-	-	-	-	-	-
	Yearly Contribution to Pension /Gratuity Liability Fund Account	Pay Ratio	-	-	-	-	-	-
	Contribution to New Pension Scheme		-	-	-	-	-	-
	<b>OTHER STAFF BENEFITS</b>							
	CGHS & Other Medical Benefits - employees		-	-	-	-	-	-
	Medical Benefits - Pensioners	Pay Ratio (excluding Laboratories and NITS which are actual)	-	-	-	-	-	-
	Staff Welfare		-	-	-	-	-	-
	Leave Travel Concession		-	-	-	-	-	-
	<b>TRAVELLING EXPENSES</b>							
	Officers & Staff	Pay Ratio (excluding Laboratories and NITS which are actual)	-	-	-	-	-	-
	Committee Members		-	-	-	-	-	-
	Overseas		-	-	-	-	-	-
	<b>SUBSCRIPTION TO INTER-NATIONAL ORGANIZATION</b>							
	International Standard Organization (ISO)	Actual	-	-	-	-	-	-

S.No	BUDGETED HEADS	BASIS	MANAGEMENT SYSTEM CERTIFICATION			NITS		
			ACTUALS xx/xx/xxxx	REVISED ESTIMATES (RBE)	BUDGET ESTIMATES (BE)	ACTUALS xx/xx/xxxx	REVISED ESTIMATES (RBE)	BUDGET ESTIMATES (BE)
			Current Year	Current Year	Next Year	Current Year	Current Year	Next Year
	International Electrotechnical Commission (IEC)	Actual	-	-	-	-	-	-
	<b>PRINTING</b>							
	Standards	Actual	-	-	-	-	-	-
	Bulletin		-	-	-	-	-	-
	<b>TESTING</b>							
	Testing Fees		-	-	-	-	-	-
	Laboratory Consumables & Repair & maintenance of Lab. Equipmant	Actual	-	-	-	-	-	-
	Market samples		-	-	-	-	-	-
	Inspection Charges to Outside Agencies		-	-	-	-	-	-
	Stipend - Lab-Apprentices		-	-	-	-	-	-
	Hiring of Taxies for Inspection Work		-	-	-	-	-	-
	Testing of Public Samples		-	-	-	-	-	-
	<b>PUBLICITY</b>	Actual	-	-	-	-	-	-
	<b>OFFICE EXPENSES</b>							
	Stationery	Pay Ratio	-	-	-	-	-	-
	Postage		-	-	-	-	-	-
	Telephone & Telex		-	-	-	-	-	-
	Recruitment		-	-	-	-	-	-
	Refreshment & Entertainment		-	-	-	-	-	-
	Liveries		-	-	-	-	-	-

S.No	BUDGETED HEADS	BASIS	MANAGEMENT SYSTEM CERTIFICATION			NITS		
			ACTUALS xx/xx/xxxx	REVISED ESTIMATES (RBE)	BUDGET ESTIMATES (BE)	ACTUALS xx/xx/xxxx	REVISED ESTIMATES (RBE)	BUDGET ESTIMATES (BE)
			Current Year	Current Year	Next Year	Current Year	Current Year	Next Year
	Freight & Cartage	Actual	-	-	-	-	-	-
	Insurance & Bank Charges	Pay Ratio	-	-	-	-	-	-
	Electricity & Water Charges		-	-	-	-	-	-
	Rent & Taxes		-	-	-	-	-	-
	Miscellaneous		-	-	-	-	-	-
	Taxi Hire Charges		-	-	-	-	-	-
	<b>REPAIRS &amp; MAINTENANCE</b>							
	Furniture & Office Equipment	Pay Ratio	-	-	-	-	-	-
	Building		-	-	-	-	-	-
	Vehicles		-	-	-	-	-	-
	<b>OTHER EXPENSES</b>							
	Conference/Seminar	Pay Ratio	-	-	-	-	-	-
	Training Programme in NITS	Actual	-	-	-	-	-	-
	Quality System Charges		-	-	-	-	-	-
	IT Service Expenses		-	-	-	-	-	-
	Library Subscription & Expenses		-	-	-	-	-	-
	Audit Fee and Other Related Charges		-	-	-	-	-	-

S.No	BUDGETED HEADS	BASIS	MANAGEMENT SYSTEM CERTIFICATION			NITS		
			ACTUALS xx/xx/xxxx	REVISED ESTIMATES (RBE)	BUDGET ESTIMATES (BE)	ACTUALS xx/xx/xxxx	REVISED ESTIMATES (RBE)	BUDGET ESTIMATES (BE)
			Current Year	Current Year	Next Year	Current Year	Current Year	Next Year
	Legal Charges	Pay Ratio	-	-	-	-	-	-
	Staff Training		-	-	-	-	-	-
	Enforcement Reward Scheme		-	-	-	-	-	-
	Enforcement Outsourcing Expenses		-	-	-	-	-	-
	Hindi Promotional Activity		-	-	-	-	-	-
	Interest Subsidy on HBL		-	-	-	-	-	-
	Bad Debts Written Off		-	-	-	-	-	-
	Losses Written Off		-	-	-	-	-	-
	CENVAT Credit Expenses		-	-	-	-	-	-
	Labour Expenses		-	-	-	-	-	-
	Exchange Rate Variation		-	-	-	-	-	-
	Consumer Awareness Programme	Actual						
	Jewellers Awareness Program	Actual						
	R&D Project	Actual						
	Hiring of Technical Manpower	Actual						
	Hiring of Consultants	Actual						
	Depreciation	Pay Ratio	-	-	-	-	-	-
	<b>TOTAL EXPENDITURE</b>		-	-	-	-	-	-
	<b>BALANCE BEING SURPLUS CARRIED OVER TO CAPITAL FUND</b>		-	-	-	-	-	-



S.No	BUDGETED HEADS	BASIS	CORPORATE INCLUDING, ADMINISTRATION, FINANCE & OTHER COMMON SERVICE			TOTAL ALL ACTIVITIES		
			ACTUALS xx/xx/xxxx	REVISED ESTIMATES (RBE)	BUDGET ESTIMATES (BE)	ACTUALS xx/xx/xxxx	REVISED ESTIMATES (RBE)	BUDGET ESTIMATES (BE)
			Current Year	Current Year	Next Year	Current Year	Current Year	Next Year
1	INCOME FROM SERVICES		-	-	-	-	-	-
2	INCOME FROM ROYALTY, PUBLICATION ETC.		-	-	-	-	-	-
3	LIBRARY MEMBERSHIP FEE		-	-	-	-	-	-
4	INCOME FROM TRAINING ACTIVITIES		-	-	-	-	-	-
5	INCOME FROM INVESTMENT/ RENT/INTEREST ON SAVING A/C		-	-	-	-	-	-
7	OTHER INCOME							
	Subscription to Standard India		-	-	-	-	-	-
	Misc Income from ROs and BO/HQs		-	-	-	-	-	-
	Intt. from Conveyance/Computer & House Building Advance		-	-	-	-	-	-
	CGHS contribution		-	-	-	-	-	-
	Licence Fee - staff quarters		-	-	-	-	-	-
	Income at Laboratories		-	-	-	-	-	-
	Testing in BIS Labs (Notinional)							
	NOTIONAL INCOME OF BIS- OWN LAB		-	-	-	-	-	-
	<b>TOTAL INCOME</b>		-	-	-	-	-	-

S.No	BUDGETED HEADS	BASIS	CORPORATE INCLUDING, ADMINISTRATION, FINANCE & OTHER COMMON SERVICE			TOTAL ALL ACTIVITIES		
			ACTUALS xx/xx/xxxx	REVISED ESTIMATES (RBE)	BUDGET ESTIMATES (BE)	ACTUALS xx/xx/xxxx	REVISED ESTIMATES (RBE)	BUDGET ESTIMATES (BE)
			Current Year	Current Year	Next Year	Current Year	Current Year	Next Year
<b>A</b>	<b>ESTABLISHMENT EXPENSES</b>							
	Pay & Allowances							
	Officers & Staff	Pay Ratio	-	-	-	-	-	-
	<b>RETIREMENTS BENEFITS</b>							
	Contribution to GPF towards deficit		-	-	-	-	-	-
	Yearly Contribution to Pension /Gratuity Liability Fund Account	Pay Ratio	-	-	-	-	-	-
	Contribution to New Pension Scheme		-	-	-	-	-	-
	<b>OTHER STAFF BENEFITS</b>							
	CGHS & Other Medical Benefits - employees		-	-	-	-	-	-
	Medical Benefits - Pensioners	Pay Ratio (excluding Laboratories and NITS which are actual)	-	-	-	-	-	-
	Staff Welfare		-	-	-	-	-	-
	Leave Travel Concession		-	-	-	-	-	-
	<b>TRAVELLING EXPENSES</b>							
	Officers & Staff	Pay Ratio (excluding Laboratories and NITS which are actual)	-	-	-	-	-	-
	Committee Members		-	-	-	-	-	-
	Overseas		-	-	-	-	-	-
	<b>SUBSCRIPTION TO INTER-NATIONAL ORGANIZATION</b>							
	International Standard Organization (ISO)	Actual	-	-	-	-	-	-

S.No	BUDGETED HEADS	BASIS	CORPORATE INCLUDING, ADMINISTRATION, FINANCE & OTHER COMMON SERVICE			TOTAL ALL ACTIVITIES		
			ACTUALS xx/xx/xxxx	REVISED ESTIMATES (RBE)	BUDGET ESTIMATES (BE)	ACTUALS xx/xx/xxxx	REVISED ESTIMATES (RBE)	BUDGET ESTIMATES (BE)
			Current Year	Current Year	Next Year	Current Year	Current Year	Next Year
	International Electrotechnical Commission (IEC)	Actual	-	-	-	-	-	-
	<b>PRINTING</b>							
	Standards	Actual	-	-	-	-	-	-
	Bulletin		-	-	-	-	-	-
	<b>TESTING</b>							
	Testing Fees		-	-	-	-	-	-
	Laboratory Consumables & Repair & maintenance of Lab. Equipmant		-	-	-	-	-	-
	Market samples		-	-	-	-	-	-
	Inspection Charges to Outside Agencies	Actual	-	-	-	-	-	-
	Stipend - Lab-Apprentices		-	-	-	-	-	-
	Hiring of Taxies for Inspection Work		-	-	-	-	-	-
	Testing of Public Samples		-	-	-	-	-	-
	<b>PUBLICITY</b>	Actual	-	-	-	-	-	-
	<b>OFFICE EXPENSES</b>							
	Stationery		-	-	-	-	-	-
	Postage		-	-	-	-	-	-
	Telephone & Telex		-	-	-	-	-	-
	Recruitment	Pay Ratio	-	-	-	-	-	-
	Refreshment & Entertainment		-	-	-	-	-	-
	Liveries		-	-	-	-	-	-

S.No	BUDGETED HEADS	BASIS	CORPORATE INCLUDING, ADMINISTRATION, FINANCE & OTHER COMMON SERVICE			TOTAL ALL ACTIVITIES		
			ACTUALS xx/xx/xxxx	REVISED ESTIMATES (RBE)	BUDGET ESTIMATES (BE)	ACTUALS xx/xx/xxxx	REVISED ESTIMATES (RBE)	BUDGET ESTIMATES (BE)
			Current Year	Current Year	Next Year	Current Year	Current Year	Next Year
	Freight & Cartage	Actual	-	-	-	-	-	-
	Insurance & Bank Charges	Pay Ratio	-	-	-	-	-	-
	Electricity & Water Charges		-	-	-	-	-	-
	Rent & Taxes		-	-	-	-	-	-
	Miscellaneous		-	-	-	-	-	-
	Taxi Hire Charges		-	-	-	-	-	-
	<b>REPAIRS &amp; MAINTENANCE</b>							
	Furniture & Office Equipment	Pay Ratio	-	-	-	-	-	-
	Building		-	-	-	-	-	-
	Vehicles		-	-	-	-	-	-
	<b>OTHER EXPENSES</b>							
	Conference/Seminar	Pay Ratio	-	-	-	-	-	-
	Training Programme in NITS	Actual	-	-	-	-	-	-
	Quality System Charges		-	-	-	-	-	-
	IT Service Expenses		-	-	-	-	-	-
	Library Subscription & Expenses		-	-	-	-	-	-
	Audit Fee and Other Related Charges		-	-	-	-	-	-

S.No	BUDGETED HEADS	BASIS	CORPORATE INCLUDING, ADMINISTRATION, FINANCE & OTHER COMMON SERVICE			TOTAL ALL ACTIVITIES		
			ACTUALS xx/xx/xxxx	REVISED ESTIMATES (RBE)	BUDGET ESTIMATES (BE)	ACTUALS xx/xx/xxxx	REVISED ESTIMATES (RBE)	BUDGET ESTIMATES (BE)
			Current Year	Current Year	Next Year	Current Year	Current Year	Next Year
	Legal Charges	Pay Ratio	-	-	-	-	-	-
	Staff Training		-	-	-	-	-	-
	Enforcement Reward Scheme		-	-	-	-	-	-
	Enforcement Outsourcing Expenses		-	-	-	-	-	-
	Hindi Promotional Activity		-	-	-	-	-	-
	Interest Subsidy on HBL		-	-	-	-	-	-
	Bad Debts Written Off		-	-	-	-	-	-
	Losses Written Off		-	-	-	-	-	-
	CENVAT Credit Expenses		-	-	-	-	-	-
	Labour Expenses		-	-	-	-	-	-
	Exchange Rate Variation		-	-	-	-	-	-
	Consumer Awareness Programme	Actual						
	Jewellers Awareness Program	Actual						
	R&D Project	Actual						
	Hiring of Technical Manpower	Actual						
	Hiring of Consultants	Actual						
	Depreciation	Pay Ratio	-	-	-	-	-	-
	<b>TOTAL EXPENDITURE</b>		-	-	-	-	-	-
	<b>BALANCE BEING SURPLUS CARRIED OVER TO CAPITAL FUND</b>		-	-	-	-	-	-

Proposal for the RBE \_\_\_\_\_ and BE \_\_\_\_\_

Name of the Department at HQ/ ROs/BOs/NITS/Laboratories

Sl.No	Head	CODE	Budget Released Till Date	Budget Utilized by _____(Date)	Budget Required for the remaining period	Total Budget required for the year _____	BE _____	Justification for the RBE _____	Justification for the BE _____
(1)	(2)	(3)	(4)	(5)	(6)	(7) = (5)+(6)	(8)	(9)	(10)
	<b>REVENUE EXPENDITURE</b>								
<b>A</b>	<b>ESTABLISHMENT EXPENSES</b>								
	Pay & Allowances - Officers & Pensioners	201-202							
	<b>RETIREMENT BENEFITS</b>								
	Contribution to GPF towards deficit	205							
	Yearly contribution to Pension/Gratuity Liability Fund A/c	206							
	Contribution to National Pension Scheme	207							
	<b>OTHER STAFF BENEFITS</b>								
	CGHS & Other Medical Benefits - employees	211							
	Medical Benefits - Pensioners	212							
	Staff Welfare	213							
	Leave Travel Concession	214							
	<b>Sub-Total (A)</b>								
<b>B</b>	<b>OTHER ADMINISTRATIVE EXPENSES</b>								
	<b>TRAVELLING EXPENSES:</b>								
	Officers & Staff	221-223							
	Committee Members	224							
	Overseas Travel	225							
	<b>Sub-Total</b>								
	<b>SUBSCRIPTION TO INTERNATIONAL ORGANIZATION</b>								
	International Standard Organization (ISO)	227							

Proposal for the RBE \_\_\_\_\_ and BE \_\_\_\_\_

Name of the Department at HQ/ ROs/BOs/NITS/Laboratories

Sl.No.	Head	CODE	Budget Released Till Date	Budget Utilized by ____ (Date)	Budget Required for the remaining period	Total Budget required for the year	BE _____	Justification for the RBE _____	Justification for the BE _____
	International Electrotechnical Commission (IEC)	228							
	<b>Sub-Total</b>								
	<b>PRINITING</b>								
	Standards	246							
	Bulletin	247							
	<b>Sub-Total</b>								
	<b>TESTING</b>								
	Testing Fees	231							
	Laboratory Consumables & Repair & Maintenance of Lab equipment	232							
	Market Samples	233- 234							
	Inspection charges to Outside agencies	235							
	Stipend - Lab apprentices	236							
	Hiring of Taxies for Inspection work	237							
	Testing of Public Samples	238							
	<b>Sub-Total</b>								
	<b>PUBLICITY</b>	240							
	<b>OFFICE EXPENSES</b>								
	Stationery	251							
	Postage	252							
	Telephone & Telex	253							
	Recruitment	254							
	Refreshment & Entertainment	255							
	Liveries	256							
	Freight & Cartage	257							
	Insurance & Bank Charges	258							
	Electricity & Water Charges	259							
	Rent & Taxes	260							

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Proposal for the RBE \_\_\_\_\_ and BE \_\_\_\_\_

Name of the Department at HQ/ ROs/BOs/NITS/Laboratories

Sl.No.	Head	CODE	Budget Released Till Date	Budget Utilized by _____(Date)	Budget Required for the remaining period	Total Budget required for the year _____	BE _____	Justification for the RBE _____	Justification for the BE _____
	Miscellaneous	261							
	Taxi Hire Charges	262							
	<b>Sub-Total</b>								
	<b>REPAIR &amp; MAINTENANCE</b>								
	Furniture & Office Equipment	281							
	Vehicles	282							
	Building	283							
	<b>Sub-Total</b>								
	<b>OTHER EXPENSES</b>								
	Conference, Consultancy & Training Prog	291							
	Quality System Charges	292							
	Electronic Data Processing	293							
	Library Subscription & Expenses	294							
	Audit Fee and Other Related Charges	295							
	Legal Charges	296							
	Staff Training	297							
	Enforcement Outsourcing Expenses	298							
	Hindi Promotional Activity	299							
	Interest Subsidy on HBL	300							
	Bad Debts Written Off	301							
	Losses Written Off	302							
	CENVAT Credit Expenses	303							
	Labour Charges (Security & Housekeeping)	304							
	Labour Charges - Skilled Manpower and Unskilled Manpower	305							
	<b>Sub-Total</b>								
	<b>Sub-Total (B)</b>								
	<b>TOTAL REVENUE EXPENDITURE (A+B)</b>								



Proposal for the RBE \_\_\_\_\_ and BE \_\_\_\_\_

Name of the Department at HQ/ ROs/BOs/NITS/Laboratories

Sl.No.	Head	CODE	Budget Released Till Date	Budget Utilized by _____(Date)	Budget Required for the remaining period	Total Budget required for the year _____	BE _____	Justification for the RBE _____	Justification for the BE _____
<b>CAPITAL EXPENDITURE</b>									
<b>A</b>	<b>NEW OFFICE PREMISES AND CONSTRUCTION/ ADDITON TO BUILDING</b>								
	Acquisition of New	705							
	Construction of New Premises	705							
	Renovation/ Modernisation of Exisitng	706							
	Solar Power Project at BIS	705							
<b>B</b>	<b>LIBRARY BOOKS</b>	712							
<b>C</b>	<b>Furniture, Office Equipments, Computers &amp; Softwares</b>	701							
<b>D</b>	<b>LABORATORY EQUIPMENTS</b>	708-709							

**FINANCE DEPARTMENT**

**Our Ref: FIN/7:45/Additional Budge/2014-15**

**12 Jan 2015**

Request notes are being received by Finance Department from ROs/BOs for the requirements for additional budget over and above the budget release (RBE 2014-15) by HQ. In the absence of complete information/justification, Finance Department is finding it difficult to process such request which results in delay.

In order to make the process more efficient it is requested that henceforth all request for additional budget may be forwarded in the attached proforma by the heads of all ROs/BOs/T&Cs and Activity Heads at HQs.

This issues with approval of DDGF.

(Gurpreet Singh)  
DD(A&F)

Circulated through Intranet to All ROs/BOs/T&Cs/NITS/Activity Heads at HQs

**FORMAT FOR ADDITIONAL BUDGET REQUIREMENT**

RO/BO \_\_\_\_\_

Our Ref: \_\_\_\_\_

Date \_\_\_\_\_

Subject: Requirement for additional Budget for the Year \_\_\_\_\_

(Rs. In lakhs)

Budget Head	Budget Code	Budget earlier released by HQ	Budget Utilized as on date	Balance Available as on date	Additional Budget Required	Detailed Justification for Additional Requirement
(1)	(2)	(3)	(4)	(5)	(6)	(7)

## **BUREAU OF INDIAN STANDARDS**

### **Accounts Department**

**Ref: Accts/4:1**

**23<sup>rd</sup> December 2013**

#### **Sub: Allocation of Budget and Expenditure Control**

1. Attention is invited to this office circular No. Acct/7:103 dated 5.12.2006 in which heads of all Departments at HQ/ROs/BOs were requested that whenever any proposal for an expenditure is submitted to Competent Authority for approval, it should be mentioned in the proposal whether (i) Budget Allocation for such expenditure is available with the Department/ROs/BOs and (ii) Budget Head against which such Expenditure is being sanctioned.
  
2. It has been observed that the aforesaid guidelines are not being followed. Heads of all Departments at HQ/ROs/BOs/CL/NITS are, therefore, requested that these guidelines may please be observed whenever any proposal for sanction of an expenditure is made. All sanctioning authorities may also see that the above particulars (i) and (ii) are given in the proposals. All proposals shall be prepared on Green Note-sheet.
  
3. In order to have a better financial control, it has been decided that henceforth all the Sanctioning Authorities empowered to accord Administrative & Financial sanction for expenditure against the Allocated Budget may ensure that an Expenditure Control Register is maintained in their Department/RO/BO/CL/NITS in the enclosed format. This Register will help to control the expenditure within the budget allocated.
  
4. Further, a Sanction Order shall also be issued by the concerned Department/RO/BO. This Sanction Order shall be sent to the Accounts Department/Section of HQ/RO/BO alongwith the concerned file at the time of payment (format enclosed).

This issues with the approval of DDGF.

**(Vinod Kumar)**  
**Director(Finance)**

**Circulated to all Departmental Heads at HQ including Central Lab and NITS/Regional Offices/Branch Offices of BIS**

File No. \_\_\_\_\_

**BUREAU OF INDIAN STANDARDS**  
\_\_\_\_\_ Department/RO/BO

Ref No. :

Date \_\_\_\_\_

**OFFICE ORDER**

Sanction of \* \_\_\_\_\_ is hereby conveyed for payment of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) to M/s. \_\_\_\_\_ towards \*\* \_\_\_\_\_. The expenditure is debitable under the expenditure head \*\*\* \_\_\_\_\_ and it is certified that the budget provision given to this office is available for this purpose.

Financial Concurrence has been obtained vide Dy. No. \_\_\_\_\_ dated \_\_\_\_\_ of the Department/RO/BO.

Signature of SO/HOD

Accounts Department/Section

\* write designation of the Sanctioning authority

\*\* mention the purpose here

\*\*\*mention name of expenditure head

**EXPENDITURE CONTROL REGISTER**

**NAME OF DEPARTMENT:** \_\_\_\_\_

**CODE NO. OF THE DEPARTMENT** \_\_\_\_\_

**EXPENDITURE HEAD:** \_\_\_\_\_

**CODE OF THE EXPENDITURE HEAD:** \_\_\_\_\_

**BUDGET ALLOCATED:** \_\_\_\_\_

SI. No.	Sanction Order No. & Date	Expenditure involved in the sanction	Cumulative Expenditure	Balance Available	Signature of SO/HOD	
					SO	HOD



## **CHAPTER 16**

# **DELEGATION OF FINANCIAL POWERS**

## **16.1 Delegation of Functions, Powers and Duties by the Governing Council**

16.1.1 After the enactment of new BIS Act 2016, the Governing council of BIS in its first meeting held on 22 Nov 2017 had approved the delegation of some of its powers to the President of the Governing Council, Executive Committee, Standards Advisory Committee, and Director General, as given in Annexure (Annex-B of the Item 10 of the Minutes of the meeting of Governing council).

16.1.2 The Governing Council also APPROVED that in case, a need is felt in future to delegate certain other powers of the Governing Council, the President of the Governing Council be empowered to delegate such powers on behalf of the Governing Council subject to reporting to Governing Council in its next meeting.

16.1.3 The work relating to delegation by Governing Council is dealt by Bureau Sectt.

## **16.2 Delegation of Powers of DG given in BIS (Powers & Duties of DG) Regulation, 1987**

16.2.1 The Powers of the DG are given in the Schedule attached to the BIS (Powers and Duties of DG) Regulation, 1987. A copy of the Regulation is enclosed.

16.2.2 For administrative efficiency, the Director General may delegate any of his powers and duties under these regulations to any of the officers not below the rank of Deputy Director of the Bureau subject to report to Executive Committee.

16.2.3 The Director General of BIS having powers under Section 3 (2) of BIS (Powers & Duties of DG) Regulation, 1987, had made delegations. The Delegation of Financial Powers made by DG under these Regulations was circulated vide office order No. BIS/DGO(447)/2017 dated 4th May 2017 (copy of which is enclosed herewith). The amendment made thereafter were also circulated vide office note no. Fin/7:113. Those amendments, are also enclosed herewith. The amendments, if any made in future, will be circulated.

16.2.4 The general conditions which are required to be observed by all delegated authorities while exercising the Delegation of Powers are also given in the beginning of above circular of Delegation of Power.



16.2.5 As a result of implementation of new BIS Act 2016, the above Regulation is under amendment. The amended Regulation will be circulated as and when it is implemented.

### **16.3 Procedure for amendment for enhancement of Delegation of Power**

16.3.1 The proposal for amendment/revision for enhancement in the Delegation of Power in the financial matters given in the BIS (Powers and Duties of Director General) Regulation, 1987 may be sent to Director (Accounts) along with justification. The Accounts Department will thereafter put up the proposal of Delegation of Financial Powers file to DG:BIS. The proposal(s) of Delegation of financial powers should not be sent directly to DG:BIS. In this regard the Circular No. DDGF/G-21 dated 21<sup>st</sup> Jan 2015 may please be referred to (copy enclosed).

16.3.2 The work relating to delegation of powers under the above regulation is dealt in Accounts Deptt on financial matters and by Estt Deptt. in respect of Administrative and Establishment. The proposals for amendment/revision in the establishment matters, if any, in the above Regulation will be sent to DDGA/Estt. Deptt.

### **16.4 APPENDIX**

#### **16.4.1 Relevant Circulars (copies appended)**

16.4.1.1 BIS (Powers & Duties of DG) Regulation, 1987

16.4.1.2 BIS/DGO(447)/2017 dated 04th May, 2017, Delegation of Power

16.4.1.3 Circular FIN/7:113 dated 19th July, 2017, Amendment No. 1 to the Delegation of Powers

16.4.1.4 Circular FIN/7:113 dated 25th July, 2017, Amendment No.2 to the Delegation of Powers

16.4.1.5 Circular FIN/7:113 dated 14th March, 2018, Amendment No.3 to the Delegation of Powers

16.4.1.6 Circular No. DDGF/G-21 dated 21st Jan 2015.

## **GENERAL CONDITIONS WHICH ARE REQUIRED TO BE OBSERVED BY ALL THE DELEGATED AUTHORITIES WHILE EXERCISING THE DELEGATION OF POWERS**

1. In order to ensure effective control and efficient utilization of the funds , the following instructions shall be strictly followed:
  - a) The expenditure shall be sanctioned adhering to Rules, Regulations & procedures including General Financial Rules,2017;
  - b) While sanctioning the expenditure the Rule 21 of GFR i.e. Standards of Financial Propriety shall be complied with
  - c) While sanctioning the expenditure , the Guidelines issued by HQs, on any subject shall be complied with;
2. Procedure for procurement of Goods/Services:
  - a) For purchase of Goods costing above ` 25,000/- and upto ` 2,50,000/- on each occasion, a Local Purchase Committee is to be constituted as per rule 155 of GFR 2017. Such Committee shall be constituted by DDG concerned at HQ/Region/NITS and by Heads at BOs & Labs. Such Committee shall consist of atleast one officer from Finance.
  - b) The Committee(s) involved in opening of tenders and procurement of Goods/Services above ` 2,50,000 at HQ/ROs/BOs/Labs/ NITS may be constituted by Concerned Activity Head at HQ/ DDG:Labs for Labs Offices /DDGRs for ROs/BOs and DDG:TI for NITS. The Committee shall consist of 4 members including Chairman. The DD(A&F)/AD(A&F)Finance Department at HQ shall be one of the members of the Committee at HQ. The DD(A&F)/AD(A&F) at ROs/Labs/NITS shall be one of the members of the Committee at ROs/BOs./Labs/NITS.
  - c) It shall be ensured by all the delegated officers at ROs/BOs/HQ that supply orders shall not split under any circumstances with the objective of circumventing the limit given in GFR.

3. The expenditure sanctioned in a year in each Budgeted Account Head by all the delegated officers at ROs/BOs/HQ shall not exceed the Budget allocated by Finance Department under the respective Budget Heads. In order to monitor the total amount of sanctions accorded till date vis-à-vis the allocated Budget, the Sanction Register as per Circular No. Accts/4:1 dated 23.12.2013 shall be maintained by all the concerned departments at HQ/ ROs/BOs/Labs/NITS.

4. After the Administrative and Financial sanction by the delegated authority, the payment may be released by the officials as under:

- |   |                 |
|---|-----------------|
| i) SO looking after Accounts at HQ/ROs/BOs/Labs/NITS  | upto ` 50,000   |
| ii) AD(A&F)/ DD (A&F) looking after Accounts at HQ/ROs/BOs/Labs/NITS                            | upto ` 2,00,000 |
| iii) DF/DAC/DDGF/DDGRs/ Heads of Branches at ROs/ Heads of BOs/Heads of Labs/ DDG(TI)/Head:NITS | Full Powers     |

The following shall be ensured by the above official(s) before release of payment that:

- the payment is as per the terms and conditions of the Contract/Purchase Order and
- there is compliance to all statutory provisions with regard to deduction of income-tax at source (TDS), Service Tax, VAT etc. in the bills.

5. All payments may be made by ECS only. Cash/Cheque payments may be avoided as far as possible. The instructions issued by HQ from time to time regarding payment to employees/suppliers shall be followed.

**A. DELEGATION OF POWERS UNDER VARIOUS BUDGET HEADS COVERED UNDER SERIAL NUMBER 7 OF THE SCHEDULE APPENDED TO THE BIS(POWERS & DUTIES OF DIRECTOR GENERAL) REGULATIONS, 1987 FOR SANCTION OF RECURRING EXPENDITURE**

S.No.	Budgeted Head of Expenditure	Authority to whom Power for Administrative and Financial Approval is delegated	Extent of Delegation	Conditions under which Powers to be exercised
(1)	(2)	(3)	(4)	(5)
<b>BUDGET ACCOUNT HEADS RELATING TO COMMON ACTIVITIES- DELEGATION THEREIN</b>				
1.	Pay & Allowances and Pension	DDGF/DF/DAC	Full Powers	As per the scale of pay attached to the posts given in First Schedule of BIS (Terms and Conditions of Service of Employees) Regulations.  The Pay and Allowances shall be drawn based on monthly leave statement by all ROs/BOs/ Labs/NITS/ Departments at HQ
2.	Contribution to GPF towards deficit	DDGF	Full Powers	As per the Accounting Policy of BIS that Surplus/ Deficit in GPF Accounts will belong to BIS
3.	Yearly Contribution to Pension & Gratuity Liability Fund Account	DDGF	Full Powers	As per the Actuarial Valuation conducted and approval thereof by DG.
4.	Contribution to NPS	DDGF/ DF/ DAC	Full Powers	As per NPS guidelines of Govt./PFRDA

S.No.	Budgeted Head of Expenditure	Authority to whom Power for Administrative and Financial Approval is delegated	Extent of Delegation	Conditions under which Powers to be exercised
(1)	(2)	(3)	(4)	(5)
5.	CGHS & Other Medical Benefits- Employees			
	a) Indoor Treatment	All DDGs and above / Heads of BOs/Labs/NITS	Full Powers	The Administrative approval may be given by the Delegated Authority. The AD(A&F)/ SO (Admn. & Fin.) attached to concerned Delegated Authority to first examine the case and make its recommendation to Delegated Authority as per CGHS/CSMA Rules.
	b) Outdoor Treatment	Reimbursement of medical claim (as per GOI Guidelines on CGHS/CSMA) can be made by DD(A&F)/ AD (A&F)/ SO looking after Accounts at HQ/ ROs/BOs/ Labs/NITS	Full Powers	After the administrative approval for indoor treatment, the payment of Advance and settlement of Claims (as per GOI Guidelines on CGHS/CSMA) can be made by DD(A&F)/ AD (A&F)/ SO looking after Accounts at HQ/ ROs/BOs/ Labs/NITS
	c) Payment of Annual Contribution to CGHS	DDGF	Full Powers	As per the rate of Annual Contribution fixed by CGHS.

S.No.	Budgeted Head of Expenditure	Authority to whom Power for Administrative and Financial Approval is delegated	Extent of Delegation	Conditions under which Powers to be exercised
(1)	(2)	(3)	(4)	(5)
6.	Medical Pensioners Benefits- a) Indoor Treatment  b) Outdoor Treatment	DDGF/ DAC/DF  All DDGRs/DDG(Labs)/DDG:TI/Heads of BO(s)  Reimbursement of medical claims (as per GOI Guidelines on CGHS/CSMA) can be made by DD(A&F)/ AD (A&F)/ SO looking after Accounts at HQ/ ROs/BOs/ Labs/NITS	Full Powers  Full Powers	The Administrative approval may be given by the Delegated Authority. The AD(A&F)/ SO (Admn. & Fin.) attached to concerned Delegated Authority to first examine the case and make its recommendation to Delegated Authority as per CGHS/CSMA Rules.  After the administrative approval for indoor treatment, the payment of Advance and settlement of Claims (as per GOI Guidelines on CGHS/CSMA) can be made by DD(A&F)/ AD (A&F)/ SO looking after Accounts at HQ/ ROs/BOs/ Labs/NITS
7.	Interest Subsidy on HBL	DDGF/ DF/ DAC	Full Powers	As per the policy issued by Finance Deptt.
8(A)	Staff Welfare (Newspaper reimbursement and payment of Official Newspaper)	Heads of BOs/Labs/NITS/ Head: GSD	Full Powers	As per guidelines issued by DDGA vide Circular No. BIS HQ/Admn/Circular/(15)/2014 dated 19.06.2014. Newspaper reimbursement as per policy can be paid by DD(A&F)/ AD(A&F)/ SO looking after Accounts at HQ/ ROs/BOs/ Labs/NITS

S.No.	Budgeted Head of Expenditure	Authority to whom Power for Administrative and Financial Approval is delegated	Extent of Delegation	Conditions under which Powers to be exercised
(1)	(2)	(3)	(4)	(5)
8(B)	Staff Welfare: Official Events (Special occasions like Women's Day, New Year Celebration, Retirement Gift, Diwali Gift, Doctor's Payment and Medicine purchase etc. )	DDGA DDGRs/ DDG(Labs)/DDG(TI) Heads of BOs/Labs/NITS Head:GSD	Upto ` 1.00 lakh on each occasion Upto ` 0.50 lakh on each occasion Upto ` 0.10 lakh on each occasion Upto ` 0.10 lakh on each occasion	As per guidelines issued by DDGA. Retirement Gift as per the policy can be paid by DD(A&F)/AD(A&F)/SO looking after Accounts at HQ/ROs/BOs/ Labs/NITS
8(C)	Staff Welfare: Creation of Holiday Home	DDGA/DDGRs	Full Powers	As per the guidelines approved by DG and issued by DDGA. These guidelines shall inter alia include the number of suites, financial ceiling etc. for each holiday home.
8(D)	BIS Contribution towards Benevolent Fund	DDGF/DF/DAC	Full Powers	BIS Contribution shall be as per BIS (Terms and Conditions of Service of Employees) Regulations, 2007.
8(E)	Staff Welfare (Canteen coupons, Canteen item etc.)	DDGA DDGRs DDG(Labs)/DDG(TI) Head(CL) Heads of BOs Head GSD Heads of Labs/NITS	Upto ` 5.00 lakh per month Upto ` 5.00 lakh per annum Upto ` 0.25 lakh per annum Upto ` 2.00 lakh per annum Upto ` 1.00 lakh per annum Upto ` 1.00 lakh per month Upto ` 0.10 lakh per annum	As per guidelines issued by DDGA.

S.No.	Budgeted Head of Expenditure	Authority to whom Power for Administrative and Financial Approval is delegated	Extent of Delegation	Conditions under which Powers to be exercised
(1)	(2)	(3)	(4)	(5)
9.	Leave Travel Concession	DD(A&F)/AD(A&F)/SO looking after Accounts at HQ/ ROs/BOs/ Labs/NITS	Full Powers	The payment of Advance and settlement of Claims as per GOI Guidelines. Application for LTC Advance/ Claim shall be forwarded through the Controlling Officer.
10.	TA Overseas	Concerned DDGs/ Heads of ROs/BOs/ Departments Heads at HQ/ Heads of Labs/ Head NITS	Full Powers	<p>As per foreign visits approved by DG on files of Standardization and Certification Department. The Tour programme thereafter may be sanctioned by concerned Delegated Authority.</p> <p>The final TA Claim shall be countersigned by the concerned Delegated Authority after verifying the details of journey performed and submission of report.</p> <p>The payment of Advance and settlement of Claims as per BIS (Terms and Conditions of Employees) Regulations, 2007 can be made by DF/ DAC/ DD(A&amp;F)/ AD (A&amp;F) at HQ Finance &amp; Accounts Department.</p>



S.No.	Budgeted Head of Expenditure	Authority to whom Power for Administrative and Financial Approval is delegated	Extent of Delegation	Conditions under which Powers to be exercised
(1)	(2)	(3)	(4)	(5)
11.	TA/DA Officers & Staff	Tour Programme shall be approved as per the procedure given in BIS/ON:6(2015) dated 16.03.2015 issued by HRD.		<p>The final TA Claim shall be countersigned by the Controlling Officer(s) after verifying the details of journey performed and the task accomplished.</p> <p>The payment of Advance and settlement of Claims as per BIS (Terms and Conditions of Employees ) Regulations, 2007 can be made by DD(A&amp;F)/ AD (A&amp;F)/ SO looking after Accounts at HQ/ ROs/BOs/ Labs/NITS</p>
12.	Staff Training	<p>All DDGs &amp; above(excluding DDG:TI)</p> <p>DDG:TI</p> <p>Heads of BOs/Heads:Labs</p> <p>Head:NITS</p>	<p>Upto ` 0.25 lakh on each occasion</p> <p>Upto ` 0.50 lakh on each occasion</p> <p>Upto ` 0.10 lakh on each occasion</p> <p>Upto ` 0.25 lakh on each occasion</p>	<p>As per guidelines approved by DG and circulated by DDG:TI. These guidelines may inter alia include criteria for selecting officials for the training, the areas under which training to be imparted etc.</p> <p>The expenditure under this head can be only incurred on employees posted in the concerned office.</p> <p>The sponsoring an employee for undergoing a specialized course of training in India shall be covered under this Budget Head.</p>

S.No.	Budgeted Head of Expenditure	Authority to whom Power for Administrative and Financial Approval is delegated	Extent of Delegation	Conditions under which Powers to be exercised
(1)	(2)	(3)	(4)	(5)
13.	a) Conferences/ Seminars	DDG(Stand)/ DDG(HP)/DDG(Labs)	Upto ` 1.00 lakh on each occasion	As per guidelines approved by DG and circulated by DDG(Stand). The guidelines shall inter alia include financial ceilings of memento to be presented etc.
		DDGRs	Upto ` 0.50 lakh on each occasion	
		Heads of BOs/Heads:Labs	Upto ` 0.25 lakh each occasion	
		Heads of Technical Departments at HQ	Upto ` 0.10 lakh each occasion	
		CVO	Upto ` 1.00 lakh per.annum for Vigilance Awareness Week at HQ	For celebration of Vigilance Awareness Week at all Ros/Bos, the consolidated approval thereof shall be taken by Vigilance Deptt. at HQ from DG:BIS and conveyed to Ros/Bos.
	b) Training Programme Expenses at NITS only	DDG(TI)	Upto ` 5.00 lakh on each occasion	As per guidelines issued by DDG(TI) with the approval of DG.
		H(NITS)	Upto ` 2.50 lakh on each occasion	

S.No.	Budgeted Head of Expenditure	Authority to whom Power for Administrative and Financial Approval is delegated	Extent of Delegation	Conditions under which Powers to be exercised
(1)	(2)	(3)	(4)	(5)
14.	Hindi Promotional Activities	DDGA/ DDGRs/ DDG(Labs)/ DDG(TI) Head (Hindi)/ Heads of BOs/Labs/NITS	Upto ` 1.00 lakh each occasion Upto ` 0.25 lakh each occasion	As per guidelines approved by DG and circulated by DDGA. The guidelines may include the facilities to be arranged in the review by parliamentary and other committees, the limits regarding mementos/gifts to parliamentary committee members etc.
15.	Legal Charges	ADG DDGRs/ DDG(Labs)/DDG(TI) DRL Heads of BOs/ HNITS/Heads:Labs	Upto ` 1.00 lakh on each occasion Upto ` 0.50 lakh on each occasion Upto ` 0.50 lakh on each occasion Upto ` 0.25 lakh on each occasion	As per guidelines approved by DG and circulated by DRL. These guidelines may inter alia include procedure for appointment of legal counsel, fee structure of legal counsels in various courts monitoring mechanism of legal cases etc.
16.	Library Subscription & Expenses	DDGA DDGRs/ DDG (Stands)/ DDG(Labs)/ DDG(TI)/DLS Heads of BOs/Labs/NITS	Upto ` 0.25 lakh on each occasion Upto ` 0.10 lakh on each occasion Upto `` 0.05 lakh on each occasion	As per guidelines approved by DG and circulated by DDGA. These guidelines may include the journals to be subscribed for, etc.

S.No.	Budgeted Head of Expenditure	Authority to whom Power for Administrative and Financial Approval is delegated	Extent of Delegation	Conditions under which Powers to be exercised
(1)	(2)	(3)	(4)	(5)
17.	<b>IT Services Expenses-</b> a(i) Annual Maintenance Contracts & other revenue expenditure relating to IT  a(ii) In respect of payments to BSNL and MTNL for leased line charges  a(iii) In respect of AMCs of servers, engagement of manpower on contract from NIC, NICS I etc.  b) Procurement of Software for the concerned activity	DDGA/DDGF  DDGRs/ DDG(Labs)/DDG(TI)  Head:GSD/ Heads of BOs/Labs/NITS  All other DDGs at HQ  HITS  HITS  All DDGs and above	Upto `` 7.00 lakh per annum  Upto `` 2.00 lakh per annum  Upto `` 1.00 lakh per annum  Upto ` 0.50 lakh per annum  Full Powers  Upto `` 10.00 lakh per annum  Upto `` 1.00 lakh per annum	As per guidelines approved by DG and circulated by DDGA. These guidelines may inter alia include the procedure for purchase of cartridge, AMCs guidelines, leased-line VIPIN, Antivirus Internet Security etc.  Normally software which is required by all offices of BIS shall not be developed by the Regions. ITSD shall be approached for development of such software. Region specific software can be developed/totally new concept can be tried for later replication in all offices of BIS for which this delegated powers may be used. However, before getting such a software developed locally, the ITSD may be kept informed.

S.No.	Budgeted Head of Expenditure	Authority to whom Power for Administrative and Financial Approval is delegated	Extent of Delegation	Conditions under which Powers to be exercised
(1)	(2)	(3)	(4)	(5)
18.	Stationery	DDGA DDGRs/ DDG(Labs)/ DDG(TI) All other DDGs Heads of BOs/HNITS Head (CL) Heads of Labs Head GSD- HQ All HODs	Upto ` 5.00 lakh per month Upto ` 1.00 lakh per month Upto ` 0.50 lakh per annum Upto ` 0.50 lakh per month Upto ` 0.50 lakh per month Upto ` 0.25 lakh per month Upto ` 1.00 lakh per month Upto `` 0.02 lakh per month	As per guidelines approved by DG and circulated by DDGA. These guidelines may inter alia include procedure of Rate Contract, extent of stock to be kept, uniformity in various stationery items including Cartridges for printers etc.  The Office order issued by Administration Department vide BIS/DGO(418)2014 dt. 28.11.2014 may also be referred to in this regard.
19.	Postage	DDGA DDGRs/ DDG(Labs)/ DDG(TI) Heads of BOs/Labs/NITS/ Head:GSD	Full Powers Upto ` 1.00 lakh per month Upto `` 0.50 lakh per month	As per guidelines approved by DG and circulated by DDGA These guidelines may inter alia include the modes of sending communication to be used in various types of information to outsiders.

S.No.	Budgeted Head of Expenditure	Authority to whom Power for Administrative and Financial Approval is delegated	Extent of Delegation	Conditions under which Powers to be exercised
(1)	(2)	(3)	(4)	(5)
20.	Telephone & Telex	DDGA DDGRs/ DDG(TI)/ DDG(Labs)/ Head:GSD HQ Head (CL) Heads of BOs/Labs HNITS	Upto ` 4.00 lakh per month Upto ` 1.00 lakh per month Upto ` 2.00 lakh per month Upto `` 0.50 lakh per month Upto `` 0.25 lakh per month Upto `` 0.50 lakh per month	As per guidelines approved by DG and circulated by DDGA, These guidelines may inter alia include EPBX, Intercom, mobile, residence phone, internet/Tata Photon/ Broadband, fax, new connection etc.
21.	Repair & Maintenance: Furniture & Office Equipments	DDGA/DDGRs/ DDG(Labs) DDG(TI) Heads of BOs/Labs/ Head:GSD HQ HNITS	Upto ` 1.00 lakh per month Upto ` 2.00 lakh per month Upto ` 0.25 lakh per month Upto ` 1.00 lakh per month	As per guidelines approved by DG and circulated by DDGA. These guidelines may inter alia include expected life span of the equipment, whether to replace it or go for repair, the periodicity of change of sofa covers/mattress sizes of sofa sets etc. provided to DDGs, manner of AMC etc.
22.	Operation & Maintenance of owned Vehicles	DDGA DDGRs/DDG:TI Heads of BOs/NITS Head:GSD:HQ	Full Powers Upto ` 1.00 lakh per annum per vehicle Upto ` 0.50 lakh per annum per vehicle Upto ` 1.00 lakh per month	As per guidelines approved by DG and circulated by DDGA. These guidelines may inter alia include keeping of maintenance records of vehicles, petrol consumptions records, approval of major repairs, vehicle running records, empanelment of vendors.

<b>S.No.</b>	<b>Budgeted Head of Expenditure</b>	<b>Authority to whom Power for Administrative and Financial Approval is delegated</b>	<b>Extent of Delegation</b>	<b>Conditions under which Powers to be exercised</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>
23.	Hiring of Vehicles for Senior Officers & for Administrative Work	DDGA DDGRs/DDG:TI Heads of BOs/NITS Head:GSD Heads of Labs	Full Powers Upto ` 0.50 lakh per month Upto ` 0.20 lakh per month Upto ` 1.00 lakh per month Upto ` 0.10 lakh per month	The official vehicle provided to DDGs at HQ and ROs shall be as per the guidelines approved by DG and circulated by DDGA. Approval of DG shall be obtained for the tender and award of contract in respect of hiring of vehicles at HQ. DDGA will have full powers for sanction of monthly bills only.
24.	(a)Freight & Cartage  (b)Freight & Cartage-shifting of office	DDGA/ DDGRs/ DDG:TI DDG(Labs) Heads of BOs/NITS/ Head:GSD/ Head:Sales Heads of Labs DDGRs Heads of BOs	Upto ` 0.50 lakh each occasion Upto ` 1.00 lakh each occasion Upto ` 0.25 lakh each occasion Upto ` 0.50 lakh each occasion Upto ` 2.50 lakh Upto ` 1.00 lakh	
25.	Liveries	DDGA/DDGRs/ DDG(Labs)/DDG:TI/ Heads of BOs/Labs/NITS/ Head:GSD/ DD(A&F) Regions	Full powers	As per GOI norms
26.	Insurance charges	DDGA/DDGRs/DDG(Labs)/ DDG:TI Heads of BOs/Labs/ Head:GSD HNITS	Upto ` 1.00 lakh each occasion Upto ` 0.15 lakh each occasion Upto ` 0.50 lakh each occasion	As per guidelines approved by DG and circulated by DDGA. These guidelines may inter alia include items to be covered, scope & extent of insurance, the agency from whom the insurance is to be taken etc.

S.No.	Budgeted Head of Expenditure	Authority to whom Power for Administrative and Financial Approval is delegated	Extent of Delegation	Conditions under which Powers to be exercised
(1)	(2)	(3)	(4)	(5)
27.	Bank Charges	DF/DAC/ Heads of ROs/BOs/CL/NITS	Full Powers	This being a statutory charge by bank(s) as per RBI guidelines, the same may be taken in the books of accounts after due verification by the authorities indicated.
28.	Refreshment & Entertainment	<p><b>a) Refreshment entitlements for official meetings :</b></p> <p>DG</p> <p>ADG/CVO/All DDGs</p> <p>Heads of all BOs/Labs/ Head:NITS</p> <p>Heads of all departments at HQ</p> <p><b>b) For other official Meetings/Programmes :</b></p> <p>ADG/CVO/All DDGs</p> <p>Heads of BOs/NITS/ Heads of Labs/ Heads of departments at HQ</p>	<p>Upto ` 5000/- per month</p> <p>Upto ` 2500/- per month</p> <p>Upto ` 1000/- per month</p> <p>Upto ` 1000/- per month</p> <p>Upto ` 0.10 lakh on each occasion.</p> <p>Upto ` 0.05 lakh on each occasion</p>	<p>All requirements shall be met by the respective canteens and the records shall be maintained by the respective canteen to observe the limits.</p> <p>As per guidelines approved by DG and circulated by DDGA. These guidelines may inter alia include fixation of rates for High Tea, Lunch, Meeting Lunch, for official meetings, Menu for official meetings.</p> <p>All requirements shall be met by the respective canteens.</p>



S.No.	Budgeted Head of Expenditure	Authority to whom Power for Administrative and Financial Approval is delegated	Extent of Delegation	Conditions under which Powers to be exercised
(1)	(2)	(3)	(4)	(5)
29.	Labour Expenses			
	a) Security (unskilled Man Power Basis) on	DDGA/DDGRs/ DDG(Labs)/DDG:TI/ Heads of BOs/Labs/Head:NITS	Full Powers	As per guidelines approved by DG and issued by DDGA from time to time. The guidelines may include the number of persons to be deployed at each office of BIS, the procedure of selection of agency etc.
	b) House Keeping (Unskilled)			
	i) Contract Basis	DDGA/DDGRs/ DDG (Labs) /DDG:TI/ Heads of BOs/Labs/HNITS	Full Powers	As per guidelines approved by DG and issued by DDGA. The guidelines may include the criteria of keeping workers based on area, number of toilets, number of items to be cleaned, periodicity etc.
	ii) Man Power Basis	DDGA/DDGRs/ DDG (Labs) /DDG:TI/ Heads of BOs/Labs/HNITS	Full Powers	
	c) Others-skilled & unskilled Manpower	DDGA/DDGRs/ DDG (Labs) /DDG:TI/ Heads of BOs/Labs/HNITS	Full Powers	To fill the vacancies of certain categories of staff like LDC, Junior Stenos, Multi Tasking Workers, Testing Personnel temporarily on contract basis subject to the ceiling based on the final allocation of staff by Establishment Department to respective HQs/ROs/BOs/Labs/NITS.  Engaging manpower in addition to the sanctioned strength shall be got

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(1)	(2)	(3)	(4)	(5)
30.	Miscellaneous	ADG/CVO /DDG:Labs/DDG:Central Region/All DDGs at HQ(excluding DDGA)	Upto ` 0.25 Lakh per annum	The expenditure which cannot be classified in any other expenditure head can be sanctioned under this head. However, the need and justification for the same shall be recorded by the officer sanctioning the expenditure.
		DDGA	Upto ` 1.00 lakh per month	
		DDGRs(excluding DDG:Central Region)	Upto ` 2.50 lakh per annum	
		HGSD	Upto `` 0.20 lakh per month	
		Heads of BOs/ NITS/ CL	Upto ` 1.00 Lakh per annum	
		Heads of BOs which are within premises of Region/HQ	Upto ` 0.25 lakh per annum	
		Heads of Laboratories(excluding CL)	Upto ` 0.25 Lakh per annum	
		Head of all Departments at HQ	Upto ` 0.20 lakh per annum	

S.No.	Budgeted Head of Expenditure	Authority to whom Power for Administrative and Financial Approval is delegated	Extent of Delegation	Conditions under which Powers to be exercised
(1)	(2)	(3)	(4)	(5)
<b>BUDGET ACCOUNTS HEADS RELATING TO CERTIFICATION ACTIVITY ONLY - DELEGATION THEREIN</b>				
31.	Market Samples	DDGRs  Heads of BOs	Upto ` 2.00 lakh on each occasion  Upto ` 1.00 lakh on each occasion	As per guidelines approved by DG and issued by DDG(Certification). These guidelines may inter-alia include the type of sample to be procured, number of samples to be procured, the system of recording samples and sending the samples for testing etc.  For sanction of advance, circular issued by Accounts Department vide BIS/HQ/Accounts/ Circular(04)/2017 dated 16.01.2017 may be referred to.
32.	Inspection Charges to Outside Agencies	DDG (Certification)  DDGRs  Heads of BOs	Upto ` 2.00 lakh on each occasion  Upto ` 1.00 lakh on each occasion  Upto ` 0.50 lakh on each occasion	As per guidelines approved by DG and circulated by DDG (Certification). These guidelines may inter-alia include the procedure for recognition of OSAs, terms & conditions of appointment of OSAs, the type of inspection to be conducted, rates of payment the flow chart of doing an inspection and report thereof.
33.	Hiring of Taxies for Inspection Work	DDGRs/DDG(Labs)  Heads of BOs /Heads of Labs	Upto ` 1.00 lakh per month Upto ` 0.50 lakh per month	As per guidelines and hiring procedures approved by DG and circulated by DDGA.

S.No.	Budgeted Head of Expenditure	Authority to whom Power for Administrative and Financial Approval is delegated	Extent of Delegation	Conditions under which Powers to be exercised
(1)	(2)	(3)	(4)	(5)
<b>BUDGET ACCOUNTS HEADS RELATING TO CONSUMER AWARENESS ACTIVITY ONLY - DELEGATION THEREIN</b>				
34.	Consumer Awareness Programmes	DDG-incharge of CAD  DDGRs  Heads of BOs/ Head(CAD)	Upto ` 2.00 lakh on each occasion  Upto ` 1.00 lakh on each occasion  Upto ` 0.50 lakh on each occasion	As per guidelines approved by DG and circulated by DDG:incharge of CAD. The Budget head shall cover all types of meetings under the Consumer Awareness Programme.
35.	Printing of Standards	DDG(Incharge) of Printing Activity  Officer-incharge Printing activity	Upto ` 20.00 lakh on each occasion  Upto ` 0.50 lakh on each occasion	As per guidelines approved by DG and issued by DDG(incharge). These guidelines may inter-alia include the standards to be got printed from outside(off-set printing), the standards not to be printed, printing lot-size maximum stock to be kept and reorder levels.

S.No.	Budgeted Head of Expenditure	Authority to whom Power for Administrative and Financial Approval is delegated	Extent of Delegation	Conditions under which Powers to be exercised
(1)	(2)	(3)	(4)	(5)
36.	Publicity	ADG(Activity Head)  DDGRs (Heads of the Regional Offices)  Heads of BOs (Heads of the Branches)	Upto ` 7.50 lakh on each occasion  Upto ` 5.00 lakh on each occasion  Upto ` 1.00 lakh on each occasion	As per guidelines approved by DG and circulated by DDG (incharge). These guidelines may inter alia include procedure for selection of agency, budget allocation for publicity of ISI Mark, Hall Mark, BIS Standard, etc, means of publicity i.e. TV/Radio/Website etc., Information, Education & Communication of consumers/manufacturers, their feedback etc.  Rajiv Gandhi National Quality Award is a sub-head under Publicity. DDG(incharge) may sanction the expenditure as per the extent of delegation given for Publicity.  World Standards Day is a sub-head under Publicity. The delegated authorities and extent of delegation shall be similar to the Publicity.
37.	Outsourcing of Enforcement Activity	DDG(incharge of Enforcement)  DDGRs  Heads of BOs	Upto ` 0.50 lakh on each occasion Upto ` 0.50 lakh on each occasion Upto ` 0.25 lakh on each occasion	As per guidelines approved by DG and circulated by DDG (incharge)
38.	Enforcement Reward Scheme	DDG(incharge of Enforcement)	Full Powers	As per the scheme approved by DG and circulated by DDG(incharge of Enforcement).

S.No.	Budgeted Head of Expenditure	Authority to whom Power for Administrative and Financial Approval is delegated	Extent of Delegation	Conditions under which Powers to be exercised
(1)	(2)	(3)	(4)	(5)
<b>BUDGET ACCOUNTS HEADS RELATING TO STANDARDIZATION ACTIVITY ONLY- DELEGATION THEREIN</b>				
39.	TA/DA to: a) Technical Committee Members  b) Bureau/EC & Advisory Committee Members	Heads of Technical Department(s) in respect of Committee Member(s) nominated in the Committee by the Competent Authority and also entitled to TA/DA from BIS  DDGA	Full Powers  Full Powers	The payment of Advance and settlement of Claims as per FR relating to TA-Non Officials can be made by DD(A&F)/ AD (A&F)/ SO looking after Accounts at HQ/ ROs/BOs/ Labs/NITS
40.	Research Projects	DDG (Standards)	Upto ~ 1.00 lakh on each occasion	As per guidelines approved by DG and issued by DDG (Standards)
41.	International Standard Organization (ISO) Payments	DG:BIS	Full Powers	As per guidelines approved by DG and issued by IRD
42.	International Electrotechnical Commission (IEC) Payments	DG:BIS	Full Powers	As per guidelines approved by DG and issued by IRD
43.	Printing of Bulletin	DDG (incharge)  Officer incharge of P&FL	Upto ~ 2.00 lakh on each occasion  Upto ~ 0.50 lakh on each occasion	As per guidelines approved by DG and issued by DDG(Incharge)

S.No.	Budgeted Head of Expenditure	Authority to whom Power for Administrative and Financial Approval is delegated	Extent of Delegation	Conditions under which Powers to be exercised
(1)	(2)	(3)	(4)	(5)
<b>BUDGET ACCOUNTS HEADS RELATING TO QMS ACTIVITY ONLY - DELEGATION THEREIN</b>				
44.	Quality System Charges	DDG in charge of MSCD  DDGRs/Heads of the Branches at RO	Upto ₹ 1.00 lakh on each occasion  Upto ₹ 0.25 lakh on each occasion	As per guidelines approved by DG and issued by DDG in charge of MSCD. The guidelines may include fee to be paid to accrediting agency, fee of subcontractor`

S.No.	Budgeted Head of Expenditure	Authority to whom Power for Administrative and Financial Approval is delegated	Extent of Delegation	Conditions under which Powers to be exercised
(1)	(2)	(3)	(4)	(5)
<b>BUDGET ACCOUNTS HEADS RELATING TO TESTING &amp; CALIBRATION ACTIVITY ONLY - DELEGATION THEREIN</b>				
45.	a) Testing Charges	DDG (Labs) DDGRs/ DDG(Certification) Heads of Labs HCMD(FMCS) Heads of BOs	Upto ` 10.00 lakh on each occasion Upto ` 5.00 lakh on each occasion Upto ` 5.00 lakh on each occasion Upto ` 2.00 lakh on each occasion Upto ` 2.00 lakh on each occasion	As per guidelines approved by DG and issued by DDG (Labs) in respect of Recognition of Labs and Testing Charges for each product. These guidelines may inter-alia include the policy for sending the samples to OSL, Capacity of BIS Labs, System for monitoring the test reports etc.  (l) The Powers for sanction and payment of testing charges Bills shall be exercised by the officials as under:  a) DDG:Labs/Head:Labs for all samples sent to OSLs by the laboratories  b) DDGRs/Head:BOs for all samples sent by BOs directly to OSLs.  c) The power delegated to DDG(Certification) and HCMD is for FMCS Samples only.



		Heads of BOs	--	(II) Head of BOs shall exercise the power and sanction of testing charges for applicant and licensee(Resumption of marking sample only) sample sent directly to OSLs for which samples testing charges are deposited in advance by the applicant and licensee(Resumption of Marking sample only)
	b) NABL Audit & related expenses	DDG(Labs)/Head(Labs)	Upto ₹ 4.00 lakh per annum each Lab	

S.No.	Budgeted Head of Expenditure	Authority to whom Power for Administrative and Financial Approval is delegated	Extent of Delegation	Conditions under which Powers to be exercised
(1)	(2)	(3)	(4)	(5)
46.	a) Laboratory Consumables  b) Repair & Maintenance of Lab. Equipment	DDG (Labs)  Heads of Labs  DDG (Labs)  Heads of Labs	Upto ` 2.00 lakh each occasion  Upto ` 1.00 lakh each occasion  Upto ` 2.00 lakh each occasion  Upto ` 1.00 lakh each occasion	As per guidelines approved by DG and issued by DDG(Labs) regarding consumption of Laboratory Consumables. These guidelines may inter-alia include the quantity of consumables to be procured at each occasion, the stock to be maintained, the system for purchase etc.  For Repair and Maintenance of Lab Equipment it may include, the estimated life of the equipment, whether go for repair or for new one, the use of equipment in testing, the policy for obsolete and outdated equipment etc.
47.	Stipend- Lab Apprentices	DDG(Labs)/Heads of Labs	Full Powers	As per guidelines approved by DG and circulated by DDG:(Labs). These guidelines may inter alia include the requirement of Lab Apprentices and cost benefit analysis thereof.

S.No.	Budgeted Head of Expenditure	Authority to whom Power for Administrative and Financial Approval is delegated	Extent of Delegation	Conditions under which Powers to be exercised
(1)	(2)	(3)	(4)	(5)
<b>BUDGET ACCOUNTS HEADS RELATING TO PMW ACTIVITY ONLY - DELEGATION THEREIN</b>				
48.	Rent & Statutory Taxes	DDGRs/ DDG(Labs)/ DDG(TI)  DDG-PMW Heads of BOs  HNITS/Head Labs	Rent- ` 50.00 lakh per annum Statutory Taxes- Full Powers Rent- Nil  Statutory Taxes- Full Powers Rent- ` 25.00 lakh per annum Statutory Taxes- Full Powers Statutory Taxes- Full Powers	As per guidelines approved by DG and circulated by DDG-PMW. These guidelines may inter alia include the area of the building to be hired, the market rent etc.
49.	Electricity & Water Charges	DDG-PMW/ Head PMW  DDGRs/DDG(Labs)/DDG:TI /Heads of BOs/ Labs/NITS	Full Powers  Full powers	As per guidelines approved by DG and circulated by DDG(PMWD). These guidelines may inter alia include sanction load, guidelines for use of electricity, use of ACs/Heaters Solar energy, Rain Harvesting, concessions on bills etc.
50.	a) Rep & Maintenance: Building	DDG:PMW/ DDGRs/ DDG(Labs)  DDGTI  Head PMWD  Heads of BOs/Labs  HNITS	Upto ` 2.00 lakh per month Upto ` 2.00 lakh per month Upto ` 1.00 lakh per month Upto ` 0.50 lakh per month Upto ` 1.00 lakh per month	As per guidelines approved by DG and circulated by PMWD. These guidelines may inter alia include norms/periodicity of white washing of owned building, norm of Purchase of cleaning material and consumables, norm of purchase of electrical material, norms for keeping of electrician, plumbers, etc.

S.No.	Budgeted Head of Expenditure	Authority to whom Power for Administrative and Financial Approval is delegated	Extent of Delegation	Conditions under which Powers to be exercised
(1)	(2)	(3)	(4)	(5)
	b) Repair & Maintenance Building-Annual Maintenance Contract	DDG:PMW DDGRs/DDGTI/DDGL/Head PMWD Heads of BOs/Heads of Labs/ HNITS	Upto ` 10.00 lakh per work/service Upto ` 5.00 lakh per work/service Upto ` 2.50 lakh per work/service	
51.	Recruitment	DDGA	Upto ` 100.00 lakh	The expenditure shall include payment to Agency, Advertisement cost and TA/DA of candidates.  The vacancies to be advertised shall be as per regulations.  Recruiting agency shall be appointed with the approval of DG.

S.No.	Budgeted Head of Expenditure	Authority to whom Power for Administrative and Financial Approval is delegated	Extent of Delegation	Conditions under which Powers to be exercised
(1)	(2)	(3)	(4)	(5)
<b>BUDGET ACCOUNTS HEADS RELATING TO ACCOUNTS &amp; FINANCE ACTIVITY ONLY - DELEGATION THEREIN</b>				
52.	Audit Fee and Other Consultancy Charges a) Payment to C&AG Office b) Appointment of Internal Auditor of BIS c) Appointment of Chartered Accountant Firm for outsourcing of Accounts Work d) Appointment of Fund Manager for Investment of BIS Funds e) Appointment of Consultant for Income-Tax, Service Tax etc. cases and other Audits/Consultancies/Certificates etc.	DDGF/ DF/ DAC  DG:BIS  DDGRs/ DDG(Labs)/ DDG(TI)/DDGF Heads of BOs/Labs/NITS  DG:BIS  DDGF/DDGRs/ DDG(TI)/ DDG(Labs) DF/DAC/ Heads of BOs/ Labs/NITS	Full powers  Full Powers  Upto ` 2.50 lakh per annum  Upto ` 1.80 lakh per annum  Full Powers  Upto ` 0.25 lakh on each occasion  Upto ` 0.10 lakh on each occasion	As per guidelines issued by Accounts Deptt. for outsourcing of Accounting Functions.

S.No.	Budgeted Head of Expenditure	Authority to whom Power for Administrative and Financial Approval is delegated	Extent of Delegation	Conditions under which Powers to be exercised
(1)	(2)	(3)	(4)	(5)
53.	Bad Debts and Losses written off a) Losses not due to theft, fraud or negligence  b) Other Cases i.e. Outstanding Dues	ADG  All DDGs at HQ and Region  All Heads of BOs including Head of Marks Department at Regions/ Director (Sales)/ Heads of Labs/ Head: NITS  ADG/All DDGs at HQ and Region  All Heads of BOs including Head of Marks Department at Regions/ Director (Sales)/ Heads of Labs/ Head: NITS	Upto ₹ 0.04 lakh for each case.  Upto ₹ 0.02 Lakh for each case.  Upto ₹ 0.01 lakh for each case  Upto ₹ 0.02 Lakh for each case.  Upto ₹ 0.01 Lakh for each case	The write off shall be reported to EC.    The efforts made for recovery and the reasons for write off shall be part of the proposal(s). The write off shall be reported to EC.
54.	Write Off Capital Investments i.e. Fixed Assets	DDG(Labs)  DDGA  DDGRs/ DDG(NITS)/ Heads of Labs  Heads of BOs/NITS	Upto ₹ 25.00 lakh on each occasion  Upto ₹ 10.00 lakh on each occasion  Upto ₹ 5.00 lakh on each occasion  Upto ₹ 1.00 lakh on each occasion	As per GFR and approval of the concerned Condemnation Committee. The Condemnation Committee shall be constituted with the approval of the authority competent to purchase the item.

S.No.	Budgeted Head of Expenditure	Authority to whom Power for Administrative and Financial Approval is delegated	Extent of Delegation	Conditions under which Powers to be exercised
(1)	(2)	(3)	(4)	(5)
55.	Exchange Rate Variation	DDGF /DF/ DAC	Full Powers	Actual
56.	CENVAT Credit Expenses	DDGF DF/ DAC	Full Powers	As per Service Tax Rules
<p><b>DELEGATION TO DY. DIRECTOR(ADMINISTRATION &amp; FINANCE) &amp; SCIENTIFIC CADRE OFFICERS LOOKING AFTER ADMINISTRATION AND FINANCE FUNCTIONS IN THE REGIONAL OFFICES:-</b></p> <ul style="list-style-type: none"> <li>• Dy. Director(Administration &amp; Finance) in regional offices of BIS (excluding CRO) are delegated with Administrative &amp; Financial Powers upto ₹ 1000/- in each case to sanction petty expenditure relating to day to day Administration &amp; Finance Activities under the respective budget heads.</li> <li>• Scientific Cadre Officer who is not below the rank of Dy. Director and looking after the work of Administration &amp; Finance in Regional Offices can exercise Administrative &amp; Financial Powers upto ₹ 1000/- in each case [equal to Dy. Director (Administration &amp; Finance)] to sanction petty expenditure relating to day to day Administration &amp; Finance Activities under respective budget head.</li> <li>• Heads of BOs which are within the premises of Region/HQ can accord administrative and financial sanction for the expenditure related to their Departments to the extent power is delegated to Heads of BO in the Delegation of Power.</li> </ul>				

**B. DELEGATION OF POWERS UNDER VARIOUS BUDGET HEADS COVERED UNDER SERIAL NUMBER(S) 7 & 8 OF SCHEDULE TO THE BIS (POWERS & DUTIES OF DIRECTOR GENERAL), REGULATION, 1987 FOR SANCTION OF NON RECURRING(i.e. CAPITAL) EXPENDITURE**

S.No.	Budgeted Head of Expenditure	Authority to whom Power for Administrative and Financial Approval is delegated	Extent of Delegation	Conditions under which Powers to be exercised
(1)	(2)	(3)	(4)	(5)
1.	New Office Premises and construction/addition to Building	EC	Full Powers	As per guidelines approved by EC.  Each proposal of new premises/ construction/ addition to existing building shall be approved by DG
2.	Library Books	DDGA  DDGRs/DDG(Labs)/DDG:TI  DDG(Standardization)  Heads of BOs/Labs/NITS/All HODs/DLS	Upto ` 1.00 lakh on each occasion Upto ` 0.25 lakh on each occasion  Upto ` 0.50 lakh on each occasion Upto ` 0.10 lakh on each occasion	As per guidelines approved by DG and circulated by DDGA.  The guidelines may include the budget allocated to each RO/BO, types of books to be purchased, procedures for purchase of books, procedure of running of Library, procedure of issue of books to members etc.



S.No.	Budgeted Head of Expenditure	Authority to whom Power for Administrative and Financial Approval is delegated	Extent of Delegation	Conditions under which Powers to be exercised
(1)	(2)	(3)	(4)	(5)
3.	Furniture & Office Equipments & Computer	DDGA/DDGRs/DDG(Labs)/DDG:TI  Heads of BOs/Labs/NITS/ Head: GSD	Upto ` 5.00 lakh on each occasion  Upto ` 2.50 lakh on each occasion	As per guidelines approved by DG and circulated by DDGA.  These guidelines may inter alia includes the requirements/norms, types of furniture, its requirement, the brand if any, minimum periodicity of disposal, condemnation guidelines etc.  In case Furniture/Office Equipment/ Computer etc. are proposed to be purchased as a replacement to the existing items to be condemned, simultaneous action for the condemnation of the existing items shall be initiated by the concerned officials as per procedure given in GFR.

S.No.	Budgeted Head of Expenditure	Authority to whom Power for Administrative and Financial Approval is delegated	Extent of Delegation	Conditions under which Powers to be exercised
(1)	(2)	(3)	(4)	(5)
4.	Laboratory Equipments- Purchase thereof			<p>1) As per the guidelines for Purchase of Laboratory Equipment issued by DDG (Lab) after DG's approval.</p> <p>2) <b>LEPAC-I:</b> A Laboratory Equipment Purchase Advisory Committee-I (LEPAC-I) may be constituted by DG:BIS. The existing LEPAC will henceforth be named as LEPAC-I This Committee shall periodically consider the proposals for the requirement of Laboratory Equipment for the various Laboratories the estimated cost of which is more than ` 25.00 lakh in each case.</p> <p>3) <b>LEPAC-II:</b> A Laboratory Equipment Purchase Advisory Committee-II(LEPAC-II) may be constituted by DDG(Laboratories). This Committee shall periodically</p>

S.No.	Budgeted Head of Expenditure	Authority to whom Power for Administrative and Financial Approval is delegated	Extent of Delegation	Conditions under which Powers to be exercised
(1)	(2)	(3)	(4)	(5)
		Head of Laboratory	<b>Administrative approval:</b>  In case of Central Laboratory, Regional Labs and Bangalore Lab:- upto ₹ 15.00 lakh in each case	consider the proposals for the requirement of Laboratory Equipment for the various Laboratories, the estimated cost of which is more than ₹ 5.00 lakh and upto ₹ 25.00 lakh in case of Patna & Guwahati Lab. and more than ₹ 10.00 lakh and upto ₹ 25.00 lakh in case of all other labs.  4) All general conditions relating to procurement of goods/services attached in this Delegation Order of DG:BIS shall be followed.  The head of Central Laboratory, Regional Labs and Bangalore Lab may accord administrative approval for Purchase of Laboratory Equipments upto estimated cost of ₹ 15.00 lakh in each case. However, cases beyond ₹ 10.00 lakh will be first considered by

S.No.	Budgeted Head of Expenditure	Authority to whom Power for Administrative and Financial Approval is delegated	Extent of Delegation	Conditions under which Powers to be exercised
(1)	(2)	(3)	(4)	(5)
		Head of Laboratory	<p>In case of Patna &amp; Guwahati Labs:- upto ₹ 5.00 lakh in each case</p> <p><b>Financial Approval:</b></p> <p>In case of Central Lab, Regional Labs. &amp; Bangalore Lab:- upto ₹ 25.00 lakh in each case</p>	<p>LEPAC-II. Administrative approval of DDG(Lab) will be required to be taken beyond ₹ 15.00 lakh and upto ₹ 25.00 lakh of estimated cost in each case.</p> <p>Head of Laboratory in Patna &amp; Guwahati may accord administrative approval for purchase of laboratory equipments upto ₹ 5.00 lakh in each case.</p> <p>Administrative approval of DDG(Labs) will be required to be taken beyond ₹ 5.00 lakh and upto ₹ 25.00 lakh in each case.</p> <p>Before the financial approval, the financial concurrence shall be taken as under:  <b>In case of Central Laboratory:</b> The DDA&amp;F/ADA&amp;F in Central Laboratory to examine the purchase file(s) for financial concurrence upto ₹ 25.00 lakh in each case.</p>

S.No.	Budgeted Head of Expenditure	Authority to whom Power for Administrative and Financial Approval is delegated	Extent of Delegation	Conditions under which Powers to be exercised
(1)	(2)	(3)	(4)	(5)
			In case of Patna & Guwahati Lab:- upto ₹ 10.00 lakh in each case	<p><b>In case of Regional Labs &amp; Bangalore Lab.:</b> The DDA&amp;F/ ADA&amp;F working under DDGRs to examine the purchase file(s) for financial concurrence upto ₹ 25.00 lakh in each case.</p> <p>The Section Officer(Accounts)/ ADA&amp;F/DDA&amp;F of the concerned Branch Office where the laboratory is situated to examine the purchase file(s) for financial concurrence upto ₹ 10.00 lakh in each case. For more than ₹ 10.00 lakh and upto ₹ 25.00 lakh, the DDA&amp;F/ADA&amp;F in the respective region working under DDGRs to examine the Purchase file(s) for financial concurrence. The laboratory shall send the file(s) to DDA&amp;F/ADA&amp;F of the regions.</p>

S.No.	Budgeted Head of Expenditure	Authority to whom Power for Administrative and Financial Approval is delegated	Extent of Delegation	Conditions under which Powers to be exercised
(1)	(2)	(3)	(4)	(5)
		DDG(Labs)	<b>Administrative approval:</b> upto ₹ 25.00 lakh in each case	DDG(Labs) may accord administrative approval for Purchase of Laboratory Equipments with estimated cost upto ₹ 25.00 lakh in each case. Administrative approval of DG will be required to be taken beyond ₹ 25.00 lakh of estimated cost in each case after LEAPC-I recommendations.
		DDG(Labs)	<b>Financial Approval:</b> upto ₹ 50.00 lakh in each case	Before the Financial Approval, the financial concurrence of the Finance Department at HQ to be taken for proposals exceeding ₹ 25.00 lakh in each case.

**C. DELEGATION OF POWERS UNDER OTHER SERIAL NUMBERS OF SCHEDULE APPENDED TO BIS (POWERS AND DUTIES OF DIRECTOR GENERAL) REGULATIONS 1987 RELATING TO FINANCE & ACCOUNTS MATTERS**

SI No.	Description of Power	Authority to whom Power for Administrative and Financial approval is delegated	Extent of Delegation	Conditions under which powers to be exercised.
(1)	(2)	(3)	(4)	(5)
9.	To sanction permanent advances.(i.e. Imprest)	All DDGs	Upto ₹ 15000 on each occasion	Subject to following the guidelines/norms issued by HQs from time to time and report to EC.
10.	To sanction municipal or cantonment taxes.	<i>Delegation under this serial remains the same as per the Delegation at Serial A.48</i>		
11.	To sanction the renting of ordinary office accommodation.	DG:BIS	Full Powers	
12.	To sanction expenditure for repairs and alterations to hired and requisitioned buildings.	<i>Delegation under this serial remains the same as per the Delegation at Serial A.50</i>		

SI No.	Description of Power	Authority to whom Power for Administrative and Financial approval is delegated	Extent of Delegation	Conditions under which powers to be exercised.
(1)	(2)	(3)	(4)	(5)
13.	To sanction expenditure on original petty works and special and ordinary repairs to the building owned by the Bureau.	<i>Delegation under this serial remains the same as per the Delegation at Serial A.50</i>		
14.	To sanction advance of pay to an officer under transfer.	DDGF/DF/DAC	Full Powers	
17.	To write off irrecoverable losses of stores, or of public money (including loss of stamps), etc, provided that (i) the loss does not disclose a defect in rules or procedure the amendment of which requires the orders of higher authority and (ii)	<i>Delegation under this serial remains the same as per the Delegation at Serial A.53.</i>		



SI No.	Description of Power	Authority to whom Power for Administrative and Financial approval is delegated	Extent of Delegation	Conditions under which powers to be exercised.
(1)	(2)	(3)	(4)	(5)
	there has not been any serious negligence on the part of any employee of the Bureau which may call for disciplinary action by a higher authority.			
19.	To sanction tours and to counter-sign TA bills of employees including his own.	<i>Delegation under this serial remains the same as per the Delegation at Serial A.11</i>		
26	To allow travel by air to employees.	DG:BIS	Full Powers	In respect of employees who are not entitled to travel by air
28.	To nominate delegations to international meetings after consulting the concerned Division Council/Sectional Committee of the	<i>Delegation under this serial remains the same as per the Delegation at Serial A.10</i>		

SI No.	Description of Power	Authority to whom Power for Administrative and Financial approval is delegated	Extent of Delegation	Conditions under which powers to be exercised.
(1)	(2)	(3)	(4)	(5)
	Bureau and other interests concerned with the subject matter under discussion.			
29.	To sanction expenditure on entertainment and light refreshments.	<i>Delegation under this serial remains the same as per the Delegation at Serial A.28</i>		
30.	To sanction expenditure on grants-in-aid for welfare of employees in accordance with Central Government practice.	DG:BIS	Full Powers	As per GOI Norms. The expenditure shall be debited to "Staff Welfare" (Serial A.8)
31.	To sanction grants-in-aid for research and testing.	DG:BIS	Full Powers	The expenditure shall be debited under the head "Research Project A/C" (Serial A.40)
32.	To sanction TA and DA to Bureau and committee members as admissible under	<i>Delegation under this serial remains the same as per the Delegation at Serial A.39</i>		

SI No.	Description of Power	Authority to whom Power for Administrative and Financial approval is delegated	Extent of Delegation	Conditions under which powers to be exercised.
(1)	(2)	(3)	(4)	(5)
	the regulations.			
33.	To decide the scope and extent of insurance of Bureau's property and sanction expenditure.	<i>Delegation under this serial remains the same as per the Delegation at Serial A.26.</i>		
34.	To sponsor an employee for undergoing a specialized course of training in India and to sanction expenditure therefor.	<i>Delegation under this serial remains the same as per the Delegation at Serial A.12.</i>		
36.	To sanction payment of honorarium/fee to outside experts for special service or advice.	DG:BIS  All DDGs & above	Full Powers  Upto ₹ 10000/- each occasion	Subject to following guidelines/norms issued by HQ from time to time. The expenditure shall be debited under "Audit Fee & other Consultancy Charges A/C"(Serial A.52)
37.	To sanction demurrage/wharfage charges.	All DDGs relating to their functional area	Upto ₹ 5000 in each case	As per GOI Norms and subject to report to EC where expenditure exceeds ₹ 1000/- in each case.

SI No.	Description of Power	Authority to whom Power for Administrative and Financial approval is delegated	Extent of Delegation	Conditions under which powers to be exercised.
(1)	(2)	(3)	(4)	(5)
39.	To sanction loans and advances to employees in accordance with the Central Government orders			
	House Building Advance	DDGF/DDGRs	Full powers	As per GOI Norms. The DD(A&F)/AD(A&F)/ SOs concerned to take all follow-up action as per the House Building Advance Rules of GOI.  The HBA of Lab Officials shall be sanctioned by respective DDGRs.
	Car Advance	DDGF/DDGRs	Full powers	As per GOI Norms. The DD(A&F)/AD(A&F)/ SOs concerned to take all follow-up action as per the Conveyance Advance Rules of GOI The Car Advance of Lab Officials shall be sanctioned by respective DDGRs.
	Scooter Advance/Festival Advance/Other Advances	DDGF/DF/DAC/Heads of BOs/Heads of Labs/HNITS	Full Powers	As per GOI Norms. The DD(A&F)/AD(A&F)/ SOs concerned to take all follow-up action as per the Conveyance Advance Rules of GOI.

**D. DELEGATION OF OTHER POWERS RELATING TO FINANCE & ACCOUNTS MATTERS WHICH ARE NOT COVERED UNDER SCHEDULE APPENDED TO BIS (POWERS & DUTIES OF DG), REGULATIONS, 1987 BUT ARE COVERED UNDER OTHER RULES APPLICABLE IN GOVT. OF INDIA**

SI No.	Description of Power	Authority to whom Power for Administrative and Financial approval is delegated	Extent of Delegation	Conditions under which powers to be exercised.
(1)	(2)	(3)	(4)	(5)
1.	To sanction Advance/withdrawal/ Final Settlement of General Provident Fund	DDGF/DF/DAC/DDA&F:HQ	Full Powers	As per GOI Norms
2.	To condone the delay in Insurance of House property	DDGF/DDGRs	Full Powers in case of delay upto 3 months	
3.	Opening and operation of bank accounts	DDGF/DDGRs/DF/DAC/Heads of BOs/HNITS/Head:CL		Subject to guidelines issued by HQ
4.	To invest funds for the Bureau	DDGF	Full Powers	As per the Investment Policy and procedure approved by FC/EC

Sl No.	Description of Power	Authority to whom Power for Administrative and Financial approval is delegated	Extent of Delegation	Conditions under which powers to be exercised.
(1)	(2)	(3)	(4)	(5)
5.	To invest funds for the General Provident Fund	Committee of Administrators nominated by DG	Full Powers	As per GOI Norms
6.	To condone delay in submission of Medical claims	DDGF/DDGRs	Full Powers in case of delay upto 6 months	As per GOI Norms
7.	Allocation and Transfer of Budget among ROs/BOs/CL/NITS/ Departments:HQ	DDGF	Full Powers	For Allocation and Transfer of Budget among ROs/BOs/CL/NITS/ Departments:HQ within the total budget approved by EC under each Budget head excluding Re-appropriation.

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

Ref: FIN/7:113

Date: 19-07-2017

**Subject: Amendment No.1 to the Delegation of Powers given in BIS/DGO(447)/2017 dated 04.05.2017.**

Following Amendment to the Delegation of Powers given in the BIS/DGO(447)/2017 dated 04.05.2017 has been approved by DG:BIS by revising the delegation with immediate effect:

Sl. No. of Delegation	Budget Head	Existing Delegation	Extent	Revised Delegation	Extent	Conditions under which Powers to be exercised
<b>A-5</b>	CGHS & Other Medical Benefits- Employees					
	a) Indoor Treatment	All DDGs and above/ Heads of BOs/Labs/NITS	Full Powers	All DDGs and above/ <b>CVO</b> / Heads of BOs/Labs/NITS	Full Powers	The Administrative approval may be given by the Delegated Authority. The AD(A&F)/ SO (Admn. & Fin.) attached to concerned Delegated Authority to first examine the case and make its recommendation to Delegated Authority as per CGHS/CSMA Rules.  After the administrative approval for indoor treatment, the payment of Advance and settlement of Claims (as per GOI Guidelines on CGHS/CSMA) can be made by DD(A&F)/ AD (A&F)/ SO looking after Accounts at HQ/ ROs/BOs/ Labs/NITS(subject to the limits given at Para 4 of General Conditions)
	b) Permission for tests and specialized OPD treatment under CSMA Rules in recognized hospital	--	--	All DDGs and above/ <b>CVO</b> / Heads of BOs/Labs/NITS	Full Powers	
	c)Outdoor Treatment	Reimbursement of medical claim (as per GOI Guidelines on CGHS/CSMA) can be made by DD(A&F)/ AD (A&F)/ SO looking after Accounts at HQ/ ROs/BOs/ Labs/NITS		Reimbursement of medical claim (as per GOI Guidelines on CGHS/CSMA) can be made by DD(A&F)/ AD (A&F)/ SO looking after Accounts at HQ/ ROs/BOs/ Labs/NITS <b>subject to the limits given at para 4 of General Conditions</b>		
	d) Payment of Annual Contribution to CGHS	DDGF	Full Powers	DDGF	Full Powers	As per the Rate of Annual Contribution fixed by CGHS

There is no change in the other delegations and conditions as given in BIS/DGO(447)/2017 dated 04.05.2017.

Sd/-  
**(Vinod Kumar)**  
**Director(Accounts)**

Circulated to all Departments and officials at HQs/Regional and Branch Offices/NITS/Labs through BIS:Intranet

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

Ref: FIN/7:113

Date: 25-07-2017

**Subject: Amendment No.2 to the Delegation of Powers given in  
BIS/DGO(447)/2017 dated 04.05.2017.**

Following Amendment to the Delegation of Powers given in the BIS/DGO(447)/2017 dated 04.05.2017 has been approved by DG:BIS by revising the delegation with immediate effect:

Sl. No. of Delegation	Description of Power	Existing Delegation	Extent	Revised Delegation	Extent	Conditions under which Powers to be exercised
D-3	Opening & Operation of Bank Accounts	DDGF/DDGRs/ DF/DAC/Heads of BOs/HNITS/ Head:CL	Full Powers	DDGF/DDGRs/ DF/DAC/Heads of BOs/HNITS/ Head:CL/ <b>Head: Northern Regional Office Lab, Mohali</b>	Full Powers	Subject to guidelines issued by HQ.

With the above amended delegation by DG:BIS, the Head of NRO Laboratory, Mohali is also authorised to open and operate the bank account.

sd/-  
**(Vinod Kumar)**  
**Director(Accounts)**

**Circulated to all Departments and officials at HQs/Regional and Branch Offices/NITS/Labs through BIS:Intranet**



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

Ref: FIN/7:113

Date: 14-03-2018

**Subject: Amendment No.3 to the Delegation of Powers given in BIS/DGO(447)/2017 dated 04.05.2017.**

Following Amendment to the Delegation of Powers given in the BIS/DGO(447)/2017 dated 04.05.2017 has been approved by DG:BIS by revising the delegation:

<b>Sl. No. of Delegation</b>	<b>Budget Head</b>	<b>Existing Delegation</b>	<b>Revised Delegation</b>
<b>A-16</b>	Library Subscription Expenses	<u>DDGA</u> Upto 0.25 lakh on each occasion	<u>DDGA</u> Upto 0.50 lakh on each occasion
<b>A-52(C )</b>	Appointment of Chartered Accountant Firm/Cost Accountant Firms for outsourcing of Accounts Work	<u>DDGRs/DDG(Labs)/DDG(TI)/DDGF</u> Upto Rs. 2.50 lakh per annum  <u>Head of BOs/Labs/NITS</u> Upto Rs. 1.80 lakh per annum	<u>DDGRs/DDG(Labs)/DDG(TI)/DDGF</u> Upto Rs. 3.50 lakh per annum  <u>Head of BOs/Labs/NITS</u> Upto Rs. 2.50 lakh per annum

There is no change in the other delegations and conditions as given in BIS/DGO(447)/2017 dated 04.05.2017.

sd/-  
**(Vinod Kumar)**  
**Director(Accounts)**

**Circulated to all Departments and officials at HQs/Regional and Branch Offices/NITS/Labs through BIS:Intranet**

**BUREAU OF INDIAN STANDARDS**  
**DDGF SECRETARIAT**

**Our Ref:DDGF/G-21**

**21 Jan 2015**

**Subject: Delegation of Financial Powers by DG:BIS**

It had been observed in the past that some of the proposals for enhancement of the financial powers were sent to DG:BIS by the ROs/BOs/Departments at HQs. The matters relating to Delegation of Financial Powers by DG are being dealt by Accounts & Finance Departments at HQs and the proposals for its review and revision are put up to DG:BIS after the examination and analysis with respect to the trend of the past expenditure in the relevant Budget Head, the availability of the total budget and the functional needs of the concerned RO/BO/Deptt. at HQ.

In view of the above, the proposal by any RO/BO/Department at HQs for the revision of the delegation of Financial Powers under any of the Budget Head may be sent to Accounts Department, HQs.

(H R Ahuja)  
DDGF

Circulated to:

1. All Activity Heads
2. Heads of all ROs/BOs/NITS/T&Cs
3. Heads of all Departments at HQs

Copy to:

PS to DG for DG's kind information  
ADG/CVO for kind information

ITS for placing on intranet