

भारतीय मानक ब्यूरो
लेखा विभाग मुख्यालय

संदर्भ: लेखा/५.१(2023-24)

दिनांक 9 जनवरी २०२4

विषय : वित्त वर्ष 2023-24 में समय पर अभिलेखों को क्षेत्रीय / शाखा
कार्यालयों द्वारा पूरा करने हेतु

परिपत्र संख्या बीआईएस / मुख्यालय / लेखा / परिपत्र(०1) २०२4 दिनांकित 9 जनवरी २०२4 आवश्यक कार्यवाही हेतु संलग्न है ।

हस्ता/-

(गुरप्रीत सिंह)
निदेशक (लेखा)

परिचालित सेवा में भामाब्यूरो इंटरनेट के माध्यम से :

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

प्रतिलिपि

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

आईटीएस- इंटरनेट के माध्यम से परिचालित करने हेतु

BUREAU OF INDIAN STANDARDS
(Accounts Department)

Ref: Accts/5:1(2023-24)

09 January 2024

Sub: Timely Finalization of Accounts by ROs/BOs & Statutory Audit for the Financial Year 2023-24

The Circular No. BIS/HQ/Accounts/Circular(01)/2024 dated 09.01.2024 on the subject is enclosed for necessary action.

(Gurpreet Singh)
Director (Accounts)

Ref: Accts/5:1(2023-24)

Circulated to :

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

Copy for information to:

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

Copy to: ITSD: for hosting on Intranet

BUREAU OF INDIAN STANDARDS
(Accounts Department)

CIRCULAR

Sub: Timely Finalization of Accounts by ROs/BOs & Statutory Audit for the Financial Year 2023-24

1. According to the Rule 46(2) of BIS Rules, 2017, the consolidated Annual Statement of Accounts shall be submitted to audit not later than 30 June each year in the common accounting format prescribed by Ministry of Finance for central autonomous bodies. As per Rule 46(3), the Annual Accounts shall be approved by EC before submission to C&AG for taking up audit.
2. The timely finalization of the Annual Accounts of BIS and submission of Annual Report of BIS for laying before Parliament has been accorded top most priority by DG:BIS as well as by the Administrative Ministry. As per the time schedule prescribed by DoCA, the Annual Accounts of BIS are required to be submitted to C&AG office on or before **20 June** every year after approval of FAC & EC. Therefore, it is necessary that the consolidated Accounts of BIS for the year 2023-24 are ready by second week of May 2024 so that it could be timely placed before FAC and EC and thereafter submitted to C&AG on or before 20 June. This is possible only when all ROs/BOs prepare their Accounts in time and send to HQ by 25 April 2024. The late receipt of March ending Trial Balance and other information from any of the Branch Office will cause delay in preparation of consolidated Annual Accounts of BIS. The delay shall be taken seriously by the Competent Authority.
3. The finalization of Annual Accounts is a time bound statutory requirement and needs to be complied with. Therefore, heads of all ROs/BOs are requested that TOP MOST PRIORITY may be given to Closing of Accounts for 2023-24 and branches must send the year ended Trial Balance for the month of March 2024 alongwith all reconciled Accounts and Schedules to HQ by 25 April 2024.
4. To achieve the target date of 25 April 2024 by ROs/BOs, it is essential that monthly Trial Balances & Books of Accounts of ROs/BOs and HQ containing reconciliations of all the Current Asset Accounts, Current Liabilities Accounts and Fixed Assets Accounts with subsidiary ledgers as under shall be kept upto-date during the remaining period of the financial year 2023-24:

At ROs/BOs and at HQ:-

- Reconciliation of Inter Accounts of ROs/BOs/Labs/NITS with HQ,
- Reconciliation of Inter Account with other ROs/BOs/Labs/NITS,
- Reconciliations of all Bank Account(s),
- Reconciliation of Form GSTR 2A with the Books of Accounts,
- Report regarding timely submission of GSTR 1 & GSTR 3B
- TA Advance/LTC Advance/Medical Advance/Adjustable Advances, to be kept to the extent of Feb, 2024.
- Earnest Money Account/Security Deposit Account with detailed schedule

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

At HQ:-

GPF and NPS Accounts

- i. Contra Accounts Reconciliation viz. GIS/OSD/Income-tax/Professional Tax etc.
- ii. Salary Payable Account,
- iii. Overseas TA Advance Account
- iv. House Building Loan Account/Computer Advance Account.

6. To facilitate reconciliation of Inter Office Account of ROs/BOs/Labs/NITS as appearing in the HQ books, each RO/BO should immediately furnish the information to the clarification sought by Section Officer(Final Accounts). Similarly, the Inter Account of your BO with other ROs/BOs/Labs/NITS be reconciled regularly to avoid any un-reconciled items at the year end.
7. The detailed instructions regarding Annual Closing of Accounts for the financial year 2023-24 will follow.

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

(Gurpreet Singh)
Director (Accounts)

Ref: Accts/5:1(2023-24)

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- **Head of all Labs & NITS**
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