

भारतीय मानक ब्यूरो  
लेखा विभाग मुख्यालय

संदर्भ : लेखा/5:1(2018-19)

दिनांक : 4 जनवरी 2019

विषय : वित्त वर्ष 2018-19 में समय पर अभिलेखों को क्षेत्रीय कार्यालयों/शाखा कार्यालयों द्वारा पूरा करने हेतु

परिपत्र संख्या बीआईएस/मुख्यालय/लेखा/परिपत्र (01)/2019 दिनांकित 4 जनवरी 2019 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
- एनआईटीएस/केन्द्रीय प्रयोगशाला के प्रमुख
- निदेशक (वित्त)
- निदेशक (प्रशासन)/प्रमुख (सामान्य सेवा विभाग)/निदेशक (बिक्री)
- सभी क्षेत्रीय कार्यालय/एनआईटीएस/केन्द्रीय प्रयोगशाला/मुख्यालय में कार्यरत लेखा व वित्त संबंधित अधिकारीगण
- सभी क्षेत्रीय कार्यालय में कार्यरत अनुभाग अधिकारीगण

प्रतिलिपि

- उपमहानिदेशक (प्रशासन)/ उपमहानिदेशक (सीए)
- पी एस:महानिदेशक - महानिदेशक की जानकारी हेतु
- आईटीएस: इंटरनेट के माध्यम से परिचालित करने के लिए



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

**CIRCULAR**

***Sub: Timely Finalization of Accounts by ROs/BOs & Statutory Audit for the Financial Year 2018-19***

1. According to the Rule 46(2) of BIS Rules, 2017, the consolidated Annual Statement of Accounts shall be submitted to audit not later than 30 June each year in the common accounting format prescribed by Ministry of Finance for central autonomous bodies. As per Rule 46(3), the Annual Accounts shall be approved by EC before submission to C&AG for taking up audit.
2. The timely finalization of the Annual Accounts of BIS and submission of Annual Report of BIS for laying before Parliament has been accorded top most priority by DG:BIS as well as by the Administrative Ministry. As per the time schedule prescribed by DoCA, the Annual Accounts of BIS are required to be submitted to C&AG office by 20 June every year after approval of FC & EC. Therefore, it is necessary that the consolidated Accounts of BIS for the year 2018-19 are ready by second week of May 2019 so it could be timely placed before FC and EC and thereafter submitted to C&AG by 20<sup>th</sup> June. This is possible only when all ROs/BOs prepare their Accounts in time and send to HQ by 25<sup>th</sup> April 2019. The late receipt of March ending Trial Balance and other information from any of the Branch Office will cause delay in preparation of consolidated Annual Accounts of BIS. The delay shall be taken seriously by the Competent Authority.
4. In order to meet the time bound statutory requirement as stated above, Heads of all ROs/BOs are therefore, requested that TOP MOST PRIORITY may be given to Closing of Accounts for 2018-19 and send the year ended Trial Balance for the month of March 2019 alongwith all reconciled Accounts and Schedules to HQ by 25<sup>th</sup> April 2019.
5. To achieve the target date of 25<sup>th</sup> April 2019 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 2018-19:

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

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

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

**At HQ:-**

- i. GPF and NPS Accounts
  - ii. Contra Accounts Reconciliation viz. GIS/OSD/Income-tax/Professional Tax etc.
  - iii. Salary Payable Account,
  - iv. Overseas TA Advance Account
  - v. Conveyance Advance Account/House Building Loan Account/Account/Computer Advance Account.
6. To facilitate reconciliation of Inter Office Account of ROs/BOs/Labs/NITS as appearing in the HQ books, each RO/BO should immediately furnish the information to the clarification sought by Section Officer(Final Accounts). Similarly, the Inter Account of your BO with other ROs/BOs/Labs/NITS be reconciled regularly to avoid any un-reconciled items at the year end.
7. The detailed instructions regarding Annual Closing of Accounts for the financial year 2018-19 will follow.

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

This issues with the approval of DDGF.

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

**Ref: Accts/5:1(2018-19)**

**Circulated to :**

- **Heads of all ROs/BOs**
- **Head of all Labs & NITS**
- **DF/DRA/ Head:GSD/ DS**
- **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**
- **DDGA/DDG(CAD)/DDG(Labs)**

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