

BUREAU OF INDIAN STANDARDS
(ACCOUNTS DEPARTMENT:HQ)

Ref: Accts/5:1(2017-18)

06 March 2018

***Sub: Annual Closing of Accounts for the
Financial Year 2017-18***

**The Circular No. BIS/HQ/Accounts/Circular(03)/2018 dated 06.03.2018 on the
subject is enclosed for necessary action.**

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

ITSD: for hosting on Intranet

भारतीय मानक ब्यूरो
लेखा विभाग:मुख्यालय

संदर्भ : लेखा 5:1

दिनांक : 06/03/2018

विषय : वर्ष 2017-18 के अभिलेखों के समापन हेतु

परिपत्र संख्या बीआईएस/मुख्यालय/लेखा/परिपत्र (03)/2018 दिनांकित 06/03/2018
आवश्यक कार्यवाही हेतु संलग्न है ।

हस्ता/-
(विनोद कुमार)
निदेशक(लेखा)

आईटीएस विभाग: कृप्या इस परिपत्र को भारतीय मानक ब्यूरो के इंटरनेट पर परिचालित करें ।

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 15th May 2018. This is possible only when all ROs/BOs prepare their accounts in time and send to HQ well before 25th 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 25th 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 **25th 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 31st 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 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). 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
- a) cheques/DDs deposited but not credited by Bank and
 - b) amounts debited by bank but not accounted for in Accounts.
 - c) cheques issued but not presented for payment
 - d) All items of more than one month old as on 31.03.2018 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 **10th April 2018** in order to account for all the transactions pertaining to the year 2017-18 which are noticed after 31st 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 hall marking 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 31st 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/IOCA 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 82nd 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 AG audit report on the audit of Accounts of RO/BOs. In order to cut short this time period, heads of all ROs/BOs/CL/NITS immediately after sending the March 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

Sl.No	Subject	Annexure No.
(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
(xxxii)	Schedule of Important transactions/events for the purpose of Schedule 17 of Balance Sheet	Annex XXV
(xxxii)	Certificate regarding Physical Verification of Fixed Assets	Annex XXVI
(xxxii)	Certificate regarding Physical Verification of Standards	Annex XXVII
(xxxii)	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.		CREDIT ITEMS		
1.1		REVENUE ACCOUNTS		
	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		NON-REVENUE ACCOUNTS		
	1.2.1	600 Current Liabilities Group		
	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
	1.2.2	750	Accumulated Depreciation Accounts Group	
	1.2.2.1 (sub-group)	751	Accumulated Depreciation - Furniture & Fixtures, Office Equipments & Computers & Associated Equipments	
	1.2.2.1.1	752	Accumulated Dep. Furniture & Fixture	
	1.2.2.1.2	753	Accumulated Dep. – Office Equipment	
	1.2.2.1.3	754	Accumulated Dep. – Computer & Associated Equipments	
	1.2.2.2	755	Accumulated Dep.-Branch Building I	
	1.2.2.3	756	Accumulated Dep.-Branch Building II	
	1.2.2.4	757	Accumulated Dep.-Residential Flats	
	1.2.2.5	758	Accumulated Dep.- Laboratories Equipment (BIS Fund)	
	1.2.2.6	759	Accumulated Dep.-Laboratory Equipment (Govt. Grants)	
	1.2.2.7	760	Accumulated Dep Computers under Integrated Computerization Project(NIC)	
	1.2.2.8	761	Accumulated Dep.-Vehicles	
	1.2.2.9	762	Accumulated Dep.-Library Books	
	1.2.2.10	763	Accumulated Dep.-World Bank Project Equipments	
	1.2.2.11	764	Accumulated Dep.-Consumer Welfare Fund Assets – Library Books-NITS	
	1.2.2.12	765	Accumulated Dep.-Consumer Welfare Fund Assets – Other Assets-NITS	
1.3			INTER ACCOUNTS-CREDIT BALANCES	
	1.3.1	910	Head Qr. Account	
	1.3.2	920	Inter Accounts other Branches(Branch wise)	
	1.3.2.1			
	1.3.2.2			
2.			DEBIT ITEMS	
2.1			REVENUE ACCOUNTS	
	2.1.2	210	Other Staff Benefits Group	
	2.1.2.1	211	Medical Expenses (Employees)	
	2.1.2.2	212	Medical Expenses(Pensioners)	
	2.1.2.3	213	Staff Welfare	
	2.1.2.4	214	Leave Travel Concession A/C	
	2.1.3	220	Travelling Expenses Group	
		221		
	2.1.3.1	223	TA – Officers & Staff	
	2.1.3.2	224	TA-Local Travel	
	2.1.3.3	225	TA Transfers	

Sl. No.	Code	Head of Account	Amount(Rs.)	
			Debit	Credit
	2.1.4	230	Testing Expenses Group	
	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	
	2.1.5	240	Publicity Expenses Group	
	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	
	2.1.6	250	Office Expenses Group	
	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)	
	2.1.7	280	Repair & Maintenance Expenses Group	
	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	
	2.1.8	290	Other Expenses Group	
	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	Depreciation Expense Group	
	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			NON REVENUE- ACCOUNTS	
	2.2.1	500	Current Assets & Loans & Advances Group	
	2.2.1.1	501	Pre paid expenses	
	2.2.1.2	502	Tax Deducted at source by Licencees A/C	
	2.2.1.3	503	Stock of Lab. Apparatus & Stores	
	2.2.1.4	504	Stock of Repair & Maintenance Consumables	
	2.2.1.5	505	Stock of Stationery	
	2.2.1.6	506	Sundry Debtors(Sales)	
	2.2.1.7	507	Sundry Debtors(Certification)	
	2.2.1.8	508	TA & Transfer TA Advances	
	2.2.1.9	509	LTC Advances	
	2.2.1.10	510	Adjustable Advances	
	2.2.1.11	511	Adjustable Advances(Plan Project Funds)	
	2.1.1.12	512	Accounts Recoverable(Employees)	
	2.2.1.13	513	Accounts Recoverable(others)	
	2.2.1.14	514	Security Deposit with outside parties	
	2.2.1.15	515	Service Tax Receivable Account	
	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	700	Fixed Assets Group	
	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)		
2.3			Inter-Accounts Debit Balances		
	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				
			TOTAL		

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

Signature of Head of ROs/BOs

Notes regarding Trial Balance of BOs

- All accounts at Sl. 1.3 and Sl. 2.3 shall be reconciled with respective RO/BO/Hqrs before finalization of Trial Balance.
- Entries in Accounts at Serial No. 2.1.9 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 1st April.

Repair & Maintenance Expenses Group		
Repair & Maintenance – Furniture & Equipment		
Repair & Maintenance – Owned Vehicles		
Repair & Maintenance –Building		
Other Expenses Group		
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		
Depreciation Expense Group		
Depreciation on Furniture & Office Equipment and computers & associated Equipments Group		
Depreciation on Furniture & Fixtures		
Depreciation on Office Equipments		
Depreciation on Computers & Associated Equipments		
Depreciation on Branch Building		
Depreciation on Laboratory Equipment(BIS Funds)		
Depreciation on Laboratory Equipments(Govt. Grant-Plan Projects)		
Depreciation on Computers under Integrated Computerization Projects- NIC		
Depreciation on Vehicles		
Depreciation on Library Books		
Depreciation on World Bank Project Equipments		

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

Signature of Head of ROs/BOs

Note: This Annexure is required to be prepared by all ROs and BOs having Labs thereat.

Name of BO-----

RECEIPTS AND PAYMENTS FOR THE PERIOD/YEAR ENDED 31st March 2018

(Amount in Rupees)

RECEIPTS	Current Year (2017-18)	Previous Year (2015-16)	PAYMENTS	Current year (2017-18)	Previous Year (2015-16)
<u>I. Opening Balances:</u> 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)			<u>I. Expenses</u> i) Establishment Expenses Payments under the all the Account Heads in the Group "Other Staff Benefits"(2.1.2 of TB) ii) Administrative Expenses: All Payment under all the Account Heads under the Group 2.1.3 to 2.1.8 of Trial Balance format)		
<u>II. Grants Received</u> 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	<u>II. Payment made against Funds for various projects(Plan)</u> a) Strengthening Standardization at National and International level - XIIth Plan b) Scheme for setting up of Hall Marking Centres		
<u>III. Income on Investments from</u> a) Earmarked/Endow. Funds b) Own Funds (Oth. Investment)	Applicable in case of HQ only	Applicable in case of HQ only	<u>III Investments and deposits made</u> 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
<u>IV. Interest Received</u> On Saving Bank Accounts			<u>IV. Expenditure on Fixed Assets & Capital Work-in-Progress(2.2.2 of TB)</u> 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)
<u>V. Income(Group 1.1 of TB)</u> a) Sale of Standards(1.1.1) b) Certification Services i) Product Certification(1.1.2) ii) Gold Hallmarking Certification (1.1.4/1.1.5) iii) System Certification(1.1.3) c)Conference Cons. & 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) &(e) is applicable in case of HQ			<u>V. Refund of surplus money/loans</u> a) To the Government of India b) To the State Government c) To other providers of funds	Applicable in case of HQ only	Applicable in case of HQ only
<u>VI. Amount Borrowed</u>	Applicable in case of HQ only	Applicable in case of HQ only	<u>VI. Finance Charges(Interest)</u>	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)		
			<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)		
TOTAL			TOTAL		

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&F)/DD(A&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 _____

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				
TOTAL				

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 _____

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&F)/DD(A&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&F)/DD(A&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
TOTAL				

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						
TOTAL						

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 CREDITORS(PURCHASE & OTHERS)
AS ON 31.03.2018**

Sl. No.	Name of the Party	Brief Particulars	Journal voucher No. and date	Amount
			TOTAL	

Signature of SO/AD/DD

Signature of Head of ROs/BOs

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&F)/DD(A&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
			TOTAL	

B. PERFORMANCE SECURITY

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

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 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 _____

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					
	TOTAL					
2	Items under the Group "Furniture & Office Equipments" which pertained 1983-84 onwards					
	TOTAL					
3.	Items under the other fixed assets Groups					
	TOTAL					

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.
Total as per Trial Balance as on 31.03.2018				

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+5-6)	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)	As at	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
											31.03.2018 (7-11)	31.03.2017 as per the previous year's schedule
Furniture & Office Equipments	2.2.2.1											
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%										
TOTAL												
Branch Building I	2.2.2.2											
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)	As at	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
											31.03.2018 (7-11)	31.03.2017 as per the previous year's schedule
Civil Cost		10%										
Electrical Fittings		10%										
Equipments(Lifts/AC etc.)		15%										
Solar Power Plant(Net amount paid)		80%										
TOTAL												
Branch Building II	2.2.2.3.											
Land Cost		Nil										
Civil Cost		10%										
Electrical Fittings		10%										
Equipments(Lifts/AC etc.)		15%										
TOTAL												
Residential	2.2.2.	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+5-6)	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)	As at	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
											31.03.2018 (7-11)	31.03.2017 as per the previous year's schedule
Flats	4											
Laboratory Equipments (BIS Funds)	2.2.2.5	15%										
Laboratory Equipments (Plan Funds - Govt.)	2.2.2.6.	15%										
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)	As at	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
											31.03.2018 (7-11)	31.03.2017 as per the previous year's schedule
Equipment												
Office Equipments		15%										
Computers etc.		60%										
TOTAL												
Training Institute Building(NITS)	2.2.2.11											
Land Cost		Nil										
Civil Cost		10%										
Electrical Fittings		10%										
Equipments		15%										
TOTAL (11)												
Consumer Welfare Fund Assets (at	2.2.2.12.											

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)	As at	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
											31.03.2018 (7-11)	31.03.2017 as per the previous year's schedule
NITS)												
Furniture & Fittings		10%										
Office Equipments – PA System etc		15%										
Computers etc.		60%										
Library Books		100%										
TOTAL												
GRAND TOTAL (2.2.2.1 to 2.2.2.12)												

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)
	TOTAL(The total amt. of additions must tally with the additions shown in the Annex. XVIII)					

Signature of SO/AD(A&F)/DD(A&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. No.	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
	TOTAL						

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)
	Total		-----
	Amount available as on 31.03.2018		-----

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	<u>Contingent Liabilities</u>		
1.1	Claims against BIS not acknowledged as Debts		
1.2	<u>In respect of</u>		
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	<u>Disputed Demands in respect of</u>		
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	<u>Capital Commitment</u> 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&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 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