

भारतीय मानक ब्यूरो

लेखा विभाग मुख्यालय

परिपत्र

विषय: परीक्षण शुल्क की प्रसंस्करण और भुगतान के लिए मानक प्रक्रिया

परीक्षण शुल्क की प्रसंस्करण और भुगतान के लिए मानक प्रक्रिया उपमहानिदेशक (प्रमाणन) के परामर्श से तैयार की गई है और इसे सभी क्षेत्रीय / शाखा कार्यालयों/प्रयोगशालाए द्वारा सूचना और अनुपालन के लिए सलंगन है।

यह उपमहानिदेशक (वित्त) के अनुमोदन से जारी हुआ है ।

(विनोद कुमार)

निदेशक (लेखा)

संदर्भ : लेखा/26:6

परिचालित:

- भामाब्यूरो इंटरनेट के माध्यम से बीआईएस के सभी क्षेत्रीय कार्यालय/शाखा कार्यालय /प्रयोगशालाए

प्रतिलिपि

- पीएस-महानिदेशक : महानिदेशक की सूचना के लिए
- पीएस-उपमहानिदेशक : उपमहानिदेशक की सूचना के लिए

BIS HQ/ACCOUNTS/CIRCULAR(05)/2018

Date:28 May 2018

BUREAU OF INDIAN STANDARDS
(ACCOUNTS DEPARTMENT)

C I R C U L A R

**Subject: Standard Operating Procedure for Processing and
Payment of Testing Charges**

The standard procedure for processing and payment of Testing Charges has been prepared in consultation with DDG(Certification) and the same is enclosed for information and compliance by all Regional/Branch Offices/Laboratories.

This issues with the approval of DDGF.

(Vinod Kumar)
Director(Accounts)

Ref: Accts/26:6

Circulated through Intranet to Heads of all ROs/BOs/Laboratories

Copy for information to:

PS to DG for DG's kind information

STANDARD OPERATING PROCEDURE FOR PROCESSING AND PAYMENT OF TESTING CHARGES

S.No.	Process Flow	Time Norms	Responsibility
1	The technical officer who has prepared the test request to share a copy of the test request with the Section Officer	Immediate	Technical officer
2	Section officer to <u>maintain two Sample Cum Testing Charges Register one each for BIS labs and OSLs</u> (may be maintained as a physical register or a .xls, .doc protected file) where the sample details mentioned in the test requests received from officers shall be entered (Format as per Annex 1)	3 working days	Section officer
3	Bill for testing charges along with test report to be downloaded by concerned Dealing Assistant and handed over to the technical officer. The Dealing Assistant shall maintain a separate register where test report no./date, bill no./date, download date, sample code, Dealing officer (DO) name and date of receipt of test report by the DO along with DO's signature to be recorded.	Every day (subject to availability of officer in office)	Dealing Asstt
4	The technical officer shall verify whether the test given in the report have been conducted as per the test request. He shall note on the bill whether all tests have been conducted or partial testing has been done. He shall also make the necessary entries in Manakonline/CMMS systems. E.g. "i. All tests done as per test request" "ii. All tests done except tests as per Cl. 4.1, 4.2 as per test request" After making the appropriate noting on the bill, the DO shall send the bill to the Section officer for further processing.	Within 5 working days of receipt of bill from Asstt	Technical officer
5	The section officer shall examine the bill from all aspects including rates, GST applicable and put up the bill for approval of Head BO as per the prescribed format (Annex 2). The testing charges applicable on the date of sending the sample to the laboratory shall be considered instead of date of bill. SO shall record the details of the bill against the corresponding entry for sample details in the Sample Cum Testing Charges Register	Within 5 working days of receipt of bill from Technical officer	Section officer
6	At BO level: On approval by Head BO, the Section Officer shall release the payment (by NEFT/RTGS) after deduction of TDS and make the necessary entries in the Sample Cum Testing Charges Register At HQ/RO level: On approval by Head BO, the Section Officer shall forward the bill along with sanction to the Accounts Dept who will then release the payment (by NEFT/RTGS) after deducting TDS. On receipt of confirmation of payment from Accounts Dept, the SO	Within 3 working days Within 5 working days	Section Officer

	shall make the necessary entries in the Sample Cum Testing Charges Register		
7	<p>The Sample Cum Testing Charges Register shall be put up by SO to the Head BO for review at the end of each month along with a Summary Report as per format at Annex 3.</p> <p>Copy of the Testing Charges Register and Testing Charges Summary Report shall also be sent to the DDGR for information and record.</p>	By 10 th of next month	Section Officer

NOTE:

1. In cases long pending testing charges (2 years or more) are claimed by laboratories, BO should seek case wise details of samples tested as well as revised bills from concerned OSLs. In order to ensure that input tax credit can be claimed by BIS for payments made against such bills, BO should obtain revised bills with GST from the laboratory. Subsequently, BO should put up their proposal along with the reason for pendency of testing charges to the DDGR for his concurrence and process payment to the lab on receipt of DDGR's concurrence only. Details of such cases to be reported in the Testing Charges Summary Report (Annex 3)
2. In cases where multiple samples are drawn for a product (for physical, chemical tests etc.), it shall be the bills pertaining to such samples should be examined closely and it shall be ensured that duplicate payments are not made.
3. The basis for making payments shall be sample codes and not invoice numbers

DRAFT FORMAT FOR SAMPLE CUM TESTING CHARGES REGISTER

SN O	LICENC E/APPLI CATION NO.	SAMP LE CODE	IS NO.	LAB (BIS/O SL)	DATE OF SENDI NG SAMP LE TO LAB	TESTS TO BE DONE (ALL/PAR TIAL)	TEST REPO RT NO.	TEST REPO RT DAT E	INVOI CE NO. AND DATE	APPLI CABL E TESTI NG CHAR GES*	INVOI CE AMO UNT	DATE OF PROCES SING OF INVOICE	AMOU NT TDS ETC. DEDUC TED	PA YM EN T AM OU NT	DETAILS OF PAYMENT (UTR NO AND DATE)	REMA RKS

*Testing charges applicable at the time of sending samples to the labs may be considered and not based on the date of invoice

BUREAU OF INDIAN STANDARDS

(_____ Branch Office)

Our Ref: __BO/CM/L-

Date:

Subject: Payment of Testing Charges

The attached bill(s) is/are in connection with testing charges of samples as detailed below:

Sl. No.	Bill No. & Date	Bill Amount	Lab Name	Test Report Number	Sample Code	Type of Samples (AS/FS/MS)	Approved Testing Charges *(See note 1) (Rs.)	GST	
01									
02									
03									
04									
05									
		Total Rs.							
		(Rupees.....)							

*Note 1: Testing charges applicable on the date of sending sample to the lab to be considered for calculating testing charges payable

OSL permission is/not available.

Post-facto permission may please be granted as BIS labs were not taking sample/test facility not available.

Last payment details :

The Bill is in accordance with the tests conducted as per the test request and the testing charges are as per BIS approved rates.

The testing charges are in accordance with the schedule of the laboratory and discount of _____ % has been allowed to us as agreed. The charges are not recovered from any party.

Deduction of Rs _____ has been made from the bill amount due to following reason: _____ (if applicable)

H (___BO) is requested to kindly accord sanction to arrange payment of the above mentioned bill(s) to M/s

for Rs.(Rupees)

TDS Details : _____

Final Payment Amount (after TDS): _____

Section Officer

H (BO)

Accts.

DATE: _____

SUMMARY OF PAYMENTS OF TESTING CHARGES

BO: _____

PERIOD: _____ (MONTH/YEAR)

1. STATUS OF PROCESSING TESTING CHARGES BILLS

SNO	NAME OF LAB	NUMBER OF BILLS RECEIVED IN THE MONTH	TOTAL BILL AMOUNT RECEIVED IN THE MONTH	TOTAL NUMBER OF BILLS PROCESSED IN THE MONTH	TOTAL PAYMENT MADE IN THE MONTH	TOTAL NUMBER OF BILLS OUTSTANDING AS ON DATE	TOTAL BILL AMOUNT OUTSTANDING AS ON DATE	REMARKS

2. DETAILS OF PAYMENTS OF LONG PENDING TESTING CHARGES (MORE THAN 2 YEARS)

SNO	NAME OF LAB	DATE OF OLDEST PENDING BILL	DATE OF LATEST PENDING BILL	TOTAL BILL AMOUNT	REASON FOR PENDENCY	PRESENT STATUS	REMARKS

SECTION OFFICER

HEAD BO

COPY TO:

DDGR