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**Council of Scientific & Industrial Research**  
Anusandhan Bhavan, Rafi Ahmed Kidwai Marg,  
New Delhi - 110 001



**C.S. MALIK**  
**Sr. DY. FINANCIAL ADVISER**

No. 31-2(45)/2013-14/Bud  
Date: 18<sup>th</sup> March, 2014

Dear Sir,

This has reference to e-mail dated 10<sup>th</sup> March, 2014 from Shri B.M. Shukla, Scientist, IIP Dehradun seeking clarification regarding charging of Service Tax on the service being provided to NCL for carrying out trial runs for them. In this connection, I draw your attention to letter No. 1(2)/CSIR/Msc./2004-05 dated 15.3.2005 (copy enclosed for ready reference) issued by Dy. Financial Adviser, CSIR Hqrs. which has clearly laid down the accounting procedure to be followed in such cases. As per clarifications issued vide aforesaid letter, treating the money received from sister labs. as ECF and charging service tax thereon is not in order. In view of this, it is requested to follow laid down accounting procedure and make necessary accounting corrections.

With regards,

Yours sincerely,

A handwritten signature in black ink, appearing to be 'C.S. Malik', written over a horizontal line.

(C.S. Malik)

Sr. Dy. Financial Adviser

**Encl: As above**

Director  
IIP  
Dehradun

copy to:-

1. Directors of all National Labs./Instts.
2. COFAs/F&AOs of all National Labs./Instt.
3. Head, IT ....for hosting on the CSIR website.

12-06  
21 MAR 2005

**Council of Scientific & Industrial Research**  
**2, Rafi Marg, New Delhi- 110 001.**

No- 1(2)/CSIR/Misc/2004-05

Dated: 15.03.2005

To

The Director  
All National Labs/Instts of CSIR.

FAO / BDM

**Sub- Charges from sister CSIR laboratories**

Sir,

It was clarified vide CSIR O.M. No.- 9/203/2002-RPBD dt- 15.03.2003 that actual expenses without intellectual fee overheads etc. should only be charged from sister laboratories for the jobs to be carried out by laboratories for the other laboratories within the CSIR system as provided in the CSIR guidelines for technology transfer and utilization of knowledge base (January'2002).

The following accounting procedure is, therefore, suggested for such transactions:

1. On receipt of estimate for the job, the service receiving Laboratory shall advance an amount to the service providing Laboratory. While issuing cheque to the service providing Laboratory, the service receiving Laboratory shall book the amount under relevant classification code(s) [with Transaction Type 'O'] of expenditure head. The service providing Laboratory shall book the amount under 'R90807-Misc. Deposits' and make expenditure by booking under the classification code 'P90807-Misc. deposits'.
2. The service providing Laboratory shall keep separate records with details of money received and expenditure made relating to each job.
3. Balance unutilized amount, if any, shall be refunded to the service receiving Laboratory with a utilization certificate immediately on the completion of the job. Excess expenditure, if incurred, shall be got recouped from the Service receiving Laboratory positively before closing of the accounting year.
4. On receiving the Utilization Certificate and statement of expenditure, the service receiving Laboratory shall incorporate necessary Transfer Entry [from Transaction Type 'O' to Transaction Type 'P']. Additional amount, if any, shall be booked under relevant Budget Heads [with Transaction Type 'P'] at the time of adjusting/recouping to the service providing Laboratory.

Yours faithfully,



**(Rattan Lal Sharma)**  
**Dy Financial Adviser**

Copy to:

1. Controller of Finance/ Finance & Accounts Officer, All National Labs/Instts of CSIR.
2. Head, TNBD

CC (S/A)  
15/3/05