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वैज्ञानिक तथा औद्योगिक अनुसंधान परिषद

अनुसंधान भवन 2 ,रफी अहमद किदवाई मार्ग, नई दिल्ली 11000 -

Council of Scientific & Industrial Research

Anusandhan Bhavan, Rafi Ahmed Kidwai Marg, New Delhi - 110 001

No. 42-4(5)/ Recon./Accts/2012-13

Dated: 28.02.2014

**Controller of Finance & Accounts/
Finance & Accounts Officer
All National Laboratories/Instt. of CSIR**

Subject:- Reconciliation of outstanding advances in Labs and modification in Reporting System.

Sir,

It has been noted that the balances of outstanding advances appearing in Annual Accounts under various heads in Schedule 8- Current Assets, Loans and Advances differ from the balances appearing in subsidiary records being maintained at the laboratory level. The difference in the two sets of figures does not depict a true and fair view of the Annual Accounts. Further, it also invites avoidable audit criticism from time to time.

In order to remove the anomalous situation, a uniform format is devised for maintaining subsidiary records for outstanding balances at laboratory level and its monthly/ quarterly/annually reporting to CSIR. Moreover, formats for deposits in Margin Money for opening of LC and Works in Progress/ Assets in Transit have also been evolved for better monitoring and reconciliation of balances at the lab level. Necessary instructions and guidelines for maintenance of records and reporting in this regard are enclosed for compliance.

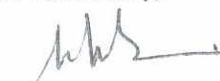
It is requested that the Registers for Outstanding Balances, Works in Progress and Deposits in Margin Money in the enclosed formats should be maintained by taking closing balance for the year 2013-14 as opening balance as on 01.04.2014. The quarterly statement of advances for the first quarter of the next financial year i.e. April-June, 2014 be forwarded in both old and new formats for necessary reconciliation at Hqrs. level. After the first quarter, the quarterly statement should be submitted to the CSIR Hqrs. in the revised format only.

-Contd.-

Please ensure that the revised formats are adopted by your laboratory w.e.f. 01.04.2014.

In case of any clarification, kindly contact Central Accounts Division, CSIR Hqrs.

Yours faithfully,


(C.S. Malik)

Sr. Dy. Financial Adviser

Encl:

1. Guidelines for maintenance of O.Bs (2 pages)
2. Revised proforma of Advance Register (O.B.) of Govt. Grant/LRF (**Proforma -1**)
3. Revised proforma of Advance Register (O.B.) of ECF (**Proforma -2**)
4. Revised proforma of Register for Deposits in Margin Money & Related Capital Advances for Govt. Grant/ HQRF/LRF (**Proforma -3**)
5. Revised proforma of Register for Deposits in Margin Money & Related Capital Advances for ECF (**Proforma -4**)
6. Revised proforma of Quarterly Report of Advances for Govt. Grant and LRF (**Proforma -5**)
7. Revised proforma of Quarterly Report of Advances for Externally Funded Projects (**Proforma -6**)
8. Proforma of Summary Sheet for Works-in-Progress for Govt. grant/ LRF (**Proforma -7**)

Copy :- IT Division with the request to host the same on CSIR website.

**Guidelines for Maintenance of Register for Outstanding Advances,
Deposits in Margin Money-LC and Works in Progress**

1. Maintain Objection books in accordance with the heads of Balance Sheet viz., (a) Cash Advance (existing local Purchase Advance & other Advance) (b) TA/LTC Advance (c) Advance on Revenue Account and (d) Advance on Capital Account (proforma of Register of Advances (O.B) are attached) .
2. The closing balance of TA/DA/LTC and cash purchase advances appearing in respective O.Bs as on 31.03.2014 is to be entered in columns viz. Cash and TA/LTC advances as opening balances in the new register of OB. The same should match with the total of advances entered in IMPACT with transaction type 'C'.
3. The closing balance under the categories Private Parties and Government Deptts. appearing in existing O.Bs as on 31.03.2014 is to be further segregated into capital and revenue heads and depicted in respective columns of the new register. The same should match with the total of advances entered in IMPACT with transaction type 'O'.
4. Maintain separate register for deposits of margin money for opening of Letter of Credit and related Capital Advance as per the enclosed proforma.
5. All the advances with transaction type 'L' in IMPACT has to be monitored through this Register for deposits of margin money for opening of Letter of Credit.
6. As per existing instructions on accounting of Deposit in margin money for opening LC, the LC amount will be first entered in respective columns of the newly introduced register. Subsequently, upon receiving of bank documents with final debit, the amount is to be shifted from margin money for LC to Asset in transit/Current Advances through transaction type 'O' in accounts. The margin money amount will be adjusted by minus entry in relevant column and with a positive entry in Advance column. In case final adjustment is done, it will be taken as final expenditure.

-Contd.-

7. As the main O.B Register is for advances from Grant/HQRF/LRF only, kindly maintain separate Objection Book for Externally Funded Projects as per enclosed format. It may be ensured that the unadjusted advances for the Externally Funded Projects are not reflected in Annual Accounts and therefore, should be strictly watched through Objection Book.
8. In view of the above, a revised proforma for quarterly reporting of the same to CSIR Hqrs. is devised and attached herewith.
9. The enclosed summary sheet for Work-in-Progress is to be appended at the end of existing works Audit Register through which Work-in-Progress is to be watched and reconciled with Accounts at the close of the financial year.

PROFORMA-1

Advance Register of Grant/ LRF
for the month of _____

ADVANCE										ADJUSTMENT										
S.No./ OB No.	BR No. and Date	Sanction No. and Date	Budget Head	Particulars	Project No., if any	Source of Fund [Govt. Grant/LHRR]	Employees/Pensioners		Suppliers/Contractors/Govt. Agencies				DA Sign.	SO/FAO Sign.	BR No. and Date	Particulars	Month (s) in which admitted		DA Sign.	SO/FAO Sign.
							Cash Advance: (including Medical Adv.) [in Rs.]	TA/LTC (in Rs.)	On Capital Account		On Revenue Account						Month	Amount of each portion admitted		
									Govt. Dept. [in Rs.]	Private Parties [in Rs.]	Govt. Dept. [in Rs.]	Private Parties [in Rs.]								

At the end of the page

- A. Total of Month's objection
B. Add :Balance from Past Month
#C. Less: Adjustments during the month
D. Closing Balance of the month

#. Please note that the total adjustments in the month should match with total depicted in summary.

On the Back of the Register

Summary

Month _____

S.No./ OB No.		BR No. & Date	Particulars	Employees/Pensioners		Suppliers/Contractors/ Govt. Agencies				DA Sign.	SO/FAO Sign.
		Cash Advance (including Medical) (in Rs.)		TA/LTC (in Rs.)	On Capital Account		On Revenue Account				
					Govt. Dept. (in Rs.)	Private Parties (in Rs.)	Govt. Dept. (in Rs.)	Private Parties (in Rs.)			
Total Adjustment in the Month											

#. Please note that the total adjustments in the month should match with total depicted in summary.

PROFORMA-2

Advance Register of ECF
for the month of _____

for the month of _____														ADJUSTMENT					
ADVANCE														BR no. and Date	Particulars	Month(s) in which admitted		DA Sign.	SO/FAO Sign.
S.No./ OB No.	BR No. and Date	Sanction No. & Date	Particulars	Budget Head	Project No.	Employees		Suppliers/Contractors/ Govt. Agencies											
						Cash Purchase Advance (in Rs.)	TA/DA	On Capital Account		On Revenue Account									
								Govt. Dept. (in Rs.)	Private Parties (in Rs.)	Govt. Dept. (in Rs.)	Private Parties (in Rs.)								

At the end of the page

A. Total of Month's objection

B. Add: Balance from Past Month

#C. Less: Adjustments during the month

D. Closing Balance of the month

#. Please note that the total adjustments in the month should match with total depicted in summary.

On the Back of the Register

Summary

Month _____

Particulars											
S.No./ OB No.	BR No. & Date	Project No.	Particulars	Employees		Suppliers/Contractors/ Govt. Agencies				DA Sign.	SO/FAO Sign.
				Cash Purchase Advance (in Rs.)	TA/DA (in Rs.)	On Capital Account		On Revenue Account			
						Govt. Dept. (in Rs.)	Private Parties (in Rs.)	Govt. Dept. (in Rs.)	Private Parties (in Rs.)		
Total Adjustment in the Month											

#. Please note that the total adjustments in the month should match with total depicted in summary.

PRFORMA-3

Register for Deposits in Margin Money & Related Capital Advances (For Govt. Grant/ HQR/ LRF)

for the month of _____

ADVANCE										ADJUSTMENT								
S.No.	BR No. and Date	Sanction No. and Date	Particulars	Budget Head	Project No., if any	Source of Fund- Govt Grant/LRF	Amount of Margin Money for Opening of LC		DA Sign.	SO/FAO Sign.	BR No. and Date	Particulars	Amount Accounted in				DA Sign.	SO/FAO Sign.
							Capital	Revenue					Capital		Revenue			
													Asset-in-Transit	Final Adjustment	Advance	Final Adjustment		

At the end of the page

- A. Total of Month's Deposit
- B. Add :Balance from Past Month
- #C. Less: Adjustments during the month
- D. Closing Balance of the month

#. Please note that the total adjustments in the month should match with total depicted in summary.

On the Back of the Register

Summary

Month _____

S.No./ OB No.	BR No. & Date	Particulars	Amount Accounted in				DA Sign.	SO/FAO Sign.
			Capital		Revenue			
			Asset-in-Transit	Final Adjustment	Advance	Final Adjustment		

Total Adjustment in the Month _____

#. Please note that the total adjustments in the month should match with total depicted in summary.

PROFORMA-4

Register for Deposit in Margin Money & Related Capital Advances (For ECF)
for the month of _____

for the month of _____											ADJUSTMENT							
ADVANCE																		
S.No.	BR No. and Date	Sanction No. and Date	Particulars	Budget Head	Project No., if any	Source of Fund- Govt Grant/LRF	Amount of Margin Money for Opening of LC		DA Sign.	SO/FAO Sign.	BR No. and Date	Particulars	Amount Accounted in				DA Sign.	SO/FAO Sign.
							Capital	Revenue					Capital		Revenue			
													Asset-in-Transit	Final Adjustment	Advance	Final Adjustment		

At the end of the page

A. Total of Month's Deposit

B. Add :Balance from Past Month

#C. Less: Adjustments during the month

D. Closing Balance of the month

#. Please note that the total adjustments in the month should match with total depicted in summary.

On the Back of the Register

Summary

Month _____

Month		Particulars	Amount Accounted in				DA Sign.	SO/FAO Sign.
S.No./ OB No.	BR No. & Date		Capital		Revenue			
			Asset-in-Transit	Final Adjustment	Advance	Final Adjustment		

Total Adjustment in the Month

#. Please note that the total adjustments in the month should match with total depicted in summary.

PROFORMA -5**Quarterly Report of Advances for Grant and LRF**

Name of the Lab/Instt. _____

Statement of Advances for the Quarter ending on _____

A. Advance to Employees/Pensioners

Cash Advance(Including Medical)								
Year*	Balance upto Previous Quarter		Additions during the Quarter		Adjustments during the Quarter		Balance Outstanding at the end of the Quarter	
	No.of Items	Amount	No.of Items	Amount	No.of Items	Amount	No.of Items	Amount

TA/LTC								
Year*	Balance upto Previous Quarter		Additions during the Quarter		Adjustments during the Quarter		Balance Outstanding at the end of the Quarter	
	No.of Items	Amount	No.of Items	Amount	No.of Items	Amount	No.of Items	Amount

B. Advances to Suppliers/Contractors/ Govt Agencies

Advance on Capital Account								
Year*	Balance upto Previous Quarter		Additions during the Quarter		Adjustments during the Quarter		Balance Outstanding at the end of the Quarter	
	No.of Items	Amount	No.of Items	Amount	No.of Items	Amount	No.of Items	Amount

Advance on Revenue Account								
Year*	Balance upto Previous Quarter		Additions during the Quarter		Adjustments during the Quarter		Balance Outstanding at the end of the Quarter	
	No.of Items	Amount	No.of Items	Amount	No.of Items	Amount	No.of Items	Amount

C. Deposits for LC Margin Money

Deposits for LC Margin Money								
Year*	Balance upto Previous Quarter		Additions during the Quarter		Adjustments during the Quarter		Balance Outstanding at the end of the Quarter	
	No.of Items	Amount	No.of Items	Amount	No.of Items	Amount	No.of Items	Amount

D. Assets in Transit

Assets in Transit								
Year*	Balance upto Previous Quarter		Additions during the Quarter		Adjustments during the Quarter		Balance Outstanding at the end of the Quarter	
	No.of Items	Amount	No.of Items	Amount	No.of Items	Amount	No.of Items	Amount

* Please provide the yearwise breakup of unadjusted advances.

Certificate : Certified that the Balance of Advances as shown in the statement tallying with the balance appearing in Accounts

PROFORMA -6**Quarterly Report of Advances for Externally Funded Projects**

Name of the Lab/Instt. _____

Statement of Advances for the Quarter ending on _____

A. Advance to Employees/Pensioners

Cash Advance								
Year*	Balance upto Previous Quarter		Additions during the Quarter		Adjustments during the Quarter		Balance Outstanding at the end of the Quarter	
	No. of Items	Amount	No. of Items	Amount	No. of Items	Amount	No. of Items	Amount

TA/DA								
Year*	Balance upto Previous Quarter		Additions during the Quarter		Adjustments during the Quarter		Balance Outstanding at the end of the Quarter	
	No. of Items	Amount	No. of Items	Amount	No. of Items	Amount	No. of Items	Amount

B. Advances to Suppliers/Contractors/ Govt Agencies

Advance on Capital Account								
Year*	Balance upto Previous Quarter		Additions during the Quarter		Adjustments during the Quarter		Balance Outstanding at the end of the Quarter	
	No. of Items	Amount	No. of Items	Amount	No. of Items	Amount	No. of Items	Amount

Advance on Revenue Account								
Year*	Balance upto Previous Quarter		Additions during the Quarter		Adjustments during the Quarter		Balance Outstanding at the end of the Quarter	
	No. of Items	Amount	No. of Items	Amount	No. of Items	Amount	No. of Items	Amount

C. Deposits for LC Margin Money

Deposits for LC Margin Money								
Year*	Balance upto Previous Quarter		Additions during the Quarter		Adjustments during the Quarter		Balance Outstanding at the end of the Quarter	
	No. of Items	Amount	No. of Items	Amount	No. of Items	Amount	No. of Items	Amount

D. Assets in Transit

Assets in Transit								
Year*	Balance upto Previous Quarter		Additions during the Quarter		Adjustments during the Quarter		Balance Outstanding at the end of the Quarter	
	No. of Items	Amount	No. of Items	Amount	No. of Items	Amount	No. of Items	Amount

* Please provide the yearwise breakup of unadjusted advances.

Certificate : Certified that the Balance of Advances as shown in the statement tallying with the balance appearing in Accounts

SO (A/cs)

FAO (A/cs)

PROFORMA-7

Summary Sheet for Work-in-Progrss (For Govt. grant/ LRF) as on 31st march _____

Work-in-Progress											
S.No.	Name of the the Work	Reference Page No./ Folio No. of the Work item	Budget Head	Project No., if any	Source of Fund- Govt Grant/LRF	Opening Balance of Work-in-Progress	Addition During the Year	Adjustment amount shifted to Fixed Asset during the year	Closing Balance	DA Sign.	SO/FAO Sign.
Total at the close of the year											

The Opening and Closing balance should tally with the balances reflected in Schedule 6 of the Balance-Sheet.