



वैज्ञानिक तथा औद्योगिक अनुसंधान परिषद्
Council of Scientific and Industrial Research

अनुसंधान भवन, 2 रफी मार्ग, नई दिल्ली - 110001

Anusandhan Bhawan, 2 Rafi Marg, New Delhi-110001

Tel. Phone No. 011-23470111, 23470330/331.

Email: sridebnanda@csir.res.in and spo.hqrs@csir.res.in

सा./No SP-13029/1/2022-S and P-CSIR HQRS

25th August, 2022

सेवा में /To

सी.एस.आई.आर. की सभी राष्ट्रीय प्रयोगशालाओं/संस्थानों/मुख्यालय/एकको के निदेशक/प्रधान

The Directors of all CSIR Laboratories/Institutes/ Units of CSIR Headquarters

Kind attention: Sr. COSP/COSP/SPO

विषय/Sub: 100% internal physical verification of Assets in PIR/DIR & Inventories.

महोदया/ महोदय/ Madam/Sir,

Kindly refer to CSIR letter No. 13-4(169)/21-22/S&P/Policy dated 16/12/2021 (copy enclosed) requesting all Labs./Instts./Units to complete Physical Verification of Assets in PIR/DIR & Inventories in a time bound manner as per the extant guidelines. Labs./Instts./Units had also been requested to submit the report to CSIR Hqrs. within a month. The guidelines for conducting the physical verification and maintenance of Asset Register etc. have been issued from time to time by CSIR.

2. However, It is observed that many Labs./Instts./Units have not furnished the desired report to CSIR Hqrs. In case the Committee for conducting Physical Verification for the current year has not been constituted, the same is required to be constituted urgently and the Memo No. and date etc. are required to be indicated in the proforma enclosed. Labs./Instts./Units are requested once again to furnish the status/compliance in the attached proforma positively by **31.08.2022**.

3. It may kindly be noted that the report must be sent through e-mail only to **spo.hqrs@csir.res.in**.

Encl: As above

भवदीय/Yours faithfully,

RAMAN KUMAR
Digitally signed by
RAMAN KUMAR
Date: 2022.08.25
11:47:11 +05'30'

(रमण कुमार /Raman Kumar)

भंडार एवं क्रय अधिकारी

Stores & Purchase Officer



वैज्ञानिक तथा औद्योगिक अनुसंधान परिषद्
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Email: sridebnanda@csir.res.in and spo.policy@csir.res.in

File No. 13 – 4 (169)/21-22/S&P/Policy

Date: 16/12/2021

To,

The Directors of all CSIR Labs./Instts.

Sub: Separate Audit Report (SAR) for the Year 2020-21 – Observations on Asset Register and Physical Verification of Fixed Assets & inventory

Madam/Sir,

CAG has recently furnished draft Separate Audit Report (SAR) for the Year 2020-21 in respect of CSIR Labs. /Instts. Amongst other observations the report has pointed out the following non-compliances in Stores & Purchase:

1. Maintenance of Assets Register.
2. System of physical verification of fixed assets.
3. System of physical verification of inventories.

An extract of the observations is attached herewith for perusal. In this regard all Labs. /Instts are requested to take these observations seriously and complete the Physical Verification of Fixed Assets & Inventories in a time bound manner as per the extant guidelines. Besides Asset Register need also be maintained as per rules. A report of completion of the same may be submitted to CSIR headquarters within a month.

It may kindly be noted that all reports must be sent through e-mail only to the e-mail spo.policy@csir.res.in only.

It is requested that the contents of this letter may please be brought to the notice of the concerned functionaries for compliance.

Thanking you,

Yours faithfully,


(Srideb Nanda)

Controller of Stores & Purchase

Encl: As above.

Separate Audit Report (SAR) for the Year 2020-21
Observations on Asset Register & Physical Verification

1. Assets Register.

CSIR Labs. / Instts. are required to maintain assets register in respect of fixed assets as per the prescribed proforma of GFR-22 Rule 211(ii)(a) (GFR 2017). The figures in asset register should tally with annual accounts closing balance at the end of the financial year. However, Fixed Assets Register are either not maintained or are not furnished to audit for verification. In the absence of register, the individual as well as cumulative value of various categories of assets indicated in Schedule- 6 could not be vouchsafed with the closing balance.

2. System of physical verification of fixed assets.

Out of 14 sample laboratories/institutes only six laboratories/institutes conducted physical verification of fixed assets during the year 2020-21. In the absence of physical verification by the laboratories/institutes, the working condition and satisfactory functioning of assets could not be verified in Audit.

3. System of physical verification of inventories.

Out of 14 sample laboratories/institutes only six laboratories/institutes conducted physical verification of inventories during the year 2020-21.

Proforma for furnishing the report on Physical Verification etc.

Name of the Lab./Instt./Unit :

A. Status of 100% Internal Physical Verification of Assets in PIR/DIR & Inventories:

Financial Year	Remarks
(i) FY 2020-21	Done / Not Done
(ii) FY 2021-22	Done / Not Done

B. Status of 100% Internal Physical Verification of Assets in PIR/DIR & Inventories for current Financial Year 2022-23 :

Sl. No.	Particular	Remarks
(i)	100% Internal Physical verification of stores conducted for : (a) Verification of Stock (b) Verification of Assets in PIR/DIR	Yes/ No Yes/ No
(ii)	If not conducted, whether constitution of the committee for conducting the verification has been notified	Yes/ No
(iii)	If not notified yet, may please be notified and OM no. and date be mentioned	OM No. & Date
(iv)	Timeline for completion of the verification <i>[in either of the cases (ii) or (iii)]</i>	Target for completion Date :

C. Maintenance of Asset Register:

Sl. No.	Particular	Remarks
(i)	Whether Asset Register is being maintained as per CSIR guidelines	Yes / No
(ii)	Whether the Abstract Asset Register (AAR) is being maintained in the prescribed format issued by CSIR	Yes / No

Signature:

Note: Signature of the Sr. Most Purchase Officer of the Lab./Instt./Unit to be appended