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वैज्ञानिक तथा औद्योगिक अनुसंधान परिषद

अनुसंधान भवन 2 ,रफी अहमद किदवाई मार्ग नई दिल्ली 100001

Council of Scientific & Industrial Research

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

No. 42-4(5)/ Recon./Accts/2016-17

Dated: 07.03.2017

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

Sub.: Reconciliation of balances in Annual Accounts and Subsidiary Records -reg

Sir,

CSIR Hqrs., from time to time have issued number of instructions /e-mails/letters to the Finance & Accounts Officers of CSIR Labs to ensure that balances reflected in broadsheets /other subsidiary records tally with the figures appearing in the annual accounts and any mismatch between the two sets of figures is duly reconciled.

It is imperative that the reconciliation work is carried out as an ongoing process by all the Labs/Instts. Therefore, you are again requested to ensure that all subsidiary records of annual accounts of your lab./Instts. are reconciled. Lab/Instt. should also be in a position to provide detailed breakup i.e. item-wise/project-wise/seminar-wise etc., opening balances for the balance sheet figures as and when asked for by CSIR.

Further, it is requested that a certificate in the attached proforma that all subsidiary records are duly reconciled with annual accounts as on 31.03.2017 may kindly be provided by 28th April, 2017. In case some reconciliation is pending the target date(s) for completion may be indicated in the certificate.

Financial Adviser has desired the strict compliance of timely submission of the aforesaid certificate.

Yours faithfully,

(S.K Vohra)

Dy. Financial Adviser

Encl: As above

Lab. Name:-----

It is to certify that all the subsidiary records, as per list attached, duly reconciled with annual accounts are being maintained in the laboratory/Institute and are properly closed as on 31st March 2017. The records are available for verification by any internal inspecting team/audit team. Further, the following records are under reconciliation and will be reconciled on the target dates as indicated against each:-

Sl. No (1)	Head of Account (2)	Amount as per Broadsheet (3)	Amount as per Annual Accounts (4)	Amount of Difference (5=4-3)	Target Dates for complete reconciliation (6)

Section Officer

Finance & Accounts Officer

Controller of Finance & Accounts

Reconciliation of Heads and its mapping of Classification Codes

Schedule 5: Current Liabilities And Provisions

S. No.	Head	Classification Code
1	Deposits for Externally Funded Projects	Opening Balance + (R909-P909)
2	Deposit for Sponsored Seminar & Conferences	Opening Balance + (R90808-P90808)
3	Earnest Money/Security Deposit	Opening Balance + (R90801-P90801)
4	Miscellaneous Deposits & Advances	Opening Balance + (R90807-P90807)
5	Statutory Liabilities - GPF/CPF Remittance Due	
(i)	GPF Subscription	Opening Balance + (R9020101-P9020101)
(ii)	GPF Advances	Opening Balance + (R9020102-P9020102)
(iii)	CPF Subscription	Opening Balance + (R9020201-P9020201)
(iv)	CPF Advances	Opening Balance + (R9020202-P9020202)
(v)	Net Remittance	Opening Balance + (P9030102- R9030101)
	Less: Final Payment—Council Contribution	Opening Balance + (P9020205)
6	Statutory Liabilities-New Pension Scheme	Opening Balance + (R92121-P92121)
7	Statutory Liabilities-Taxes, GPF other organization etc.	
(i)	Income Tax	Opening Balance +(R92101-P92101)
(ii)	Professional Tax	Opening Balance + (R92111-P92111)
(iii)	GPF/CPF related to Other Organisations	Opening Balance + (R92113-P92113)
(iv)	Sales Tax	Opening Balance + (R92117-P92117)
(v)	Service Tax	Opening Balance + (R92120-P92120)
8	Recoveries To Be Remitted	Opening Balance + (R921-P921) (Except codes at 'A' above)
9	Royalty And Premia For Distribution	Opening Balance + (R907-P907)
10	Outstanding Expenses	Opening Balance + (Total of Tmp. TVDIO file of C-Code starting with 'P') Opening Balance + (Total of ABALPAVD 'S' type Vouchers) S- Payment of Previous year Balances
11	Income Received In Advance	Opening Balance + (C_code beginning with "R" & Trans. Type 'T') T- Receipt in advance

SCHEDULE 8 : CURRENT ASSETS, LOANS AND ADVANCES

Sl. No.	Head	Code
1	Cash in Hand	Opening Balance + (P90809-R90809)(Imprest)
2 [#]	Bank Balance in Saving Account	Respective Cash Book
3 [#]	Bank Balance in Term Deposit Account	<p>Opening Balance + "P" heads as mentioned at 'A' - 'R' heads as mentioned at 'B'.</p> <p>P905 → Investment</p> <p>Except:- P90503-Investment Welfare Fund (Old code)</p> <p>P90513- Investment Welfare Fund (New code)</p> <p>P90502- Investment Provident Fund (Old Code)</p> <p>P90512- Investment Provident Fund (New Code)</p> <p>Less</p> <p>R 905- Encashment of Investment</p> <p>Except:- R90503, R90513, R90502 & R90512 (Encashment of above mentioned heads)</p>
4	Deposit in Margin Money For Opening LC	Total amount with figure for Transaction Type L
5	Funds in Transit	<p>P93- R93(Transfer of Fund)</p> <p>P933-R933 (For Labs)</p> <p>P931-R931 (For Hqrs.)</p>
6	UNESCO Coupons	Opening Balance + (P90806-R90806)
7	Loan to Departmental Canteens	Opening Balance + (P90803-R90803)
8	Loan to Industry for Technology Development	Opening Balance + (P61313-R61902)

#. Please reconcile the source wise balances of Savings Bank Account and Term Deposit Account. e.g. balance of ECF appearing under the head "Deposits for Externally Funded Project" in Schedule 5- Current Liabilities and Provisions should match with balance of Cash code "P99103" & Investments made for ECF. Similarly, balance of Laboratory Reserve Fund appearing in Sch. 2 "Reserve & Surplus" should match with balance of Cash code "P99106" & Investments made for LRF.

SCHEDULE 8 : CURRENT ASSETS, LOANS AND ADVANCES

9	Advance to Employees (Non-Interest bearing)	
(i)	Pay & TA on Transfer	Opening Balance + (P90607-R90607)
(ii)	Festival Advance	Opening Balance + (P90605-R90605)
(iii)	Flood/Drought/Cyclone Advance	Opening Balance + (P90603-R90603)
(iv)	Food Grain Advance	Opening Balance + (P90606-R90606)
(v)	Winter Warm Clothing Advance	Opening Balance + (P90608-R90608)
(vi)	Advances to Families of Employees who Die in Service	Opening Balance + (P90610-R90610)
(vii)	Special Advance for Departmental Purpose	Opening Balance + (P90609-R90609)
(viii)	Local Purchase Advances	P04+P06+P07 & Related Codes with Transaction type C
(ix)	TA/LTC Advances	P03204 & P3205 including related heads with Transaction type C
(x)	Other Advances	All entries in P with Trans Type C except those covered in Local Purchase Advances & TA/LTC Advances
10	Advance to Employees (Interest bearing)	
(i)	House Building Advances	Opening Balance + (P90602-R90602)
(ii)	Conveyance Advances	Opening Balance + (P90601-R90601)
(iii)	Fan Advances	Opening Balance + (P90604-R90604)
(iv)	Computer Purchase Advances	Opening Balance + (P90611-R90611)
11	Advance to Govt. Agencies, Suppliers And Contractors	
(i)	Advance on Capital Account	Expenditure Incurred on Capital (Current +Fixed) Assets under various codes (a) P05, P10 to P25, P60, P61, P70, P81 with Transaction type O (b) P??252 with any payment type
(ii)	Advance on Revenue Account	(a) P01 to P04, 051,06,07,P101, P111, P121, P131, P141, P151, P161, P171, P181, P191, P201,

		P211, P221, P231, P241, P251, P701, P811, P812, P82 (all revenue expenditure incurred under different heads with transaction type O
12	Advances and Other Recoverable Payments	
(i)	Payment on behalf of other bodies	Opening Balance + (P90802-R90802)
(ii)	Deposits with Customs/Govt. Departments /Bodies	Opening Balance + (P90804-R90804)
(iii)	Security Deposit	Opening Balance + (P90805-R90805)
(iv)	Permanent Advance	Opening Balance + (P90810-R90810)
(v)	Advances for Suspense Account	Opening Balance + (P90812-R90812)
(vi)	Advances for Purchase of Store	Opening Balance + (P90811-R90811)
(vii)	TDS-Refund Due	Opening Balance + (P90813-R90813)
(viii)	Excess Expenditure on External Projects - Refund Due	Opening Balance + (P90904-R90904)
13	Prepaid Expenses	Opening Balance + All transaction in Tran_type 'E'
14	Accrued Income	
(i)	Accrued Interest on Earmarked/Endowment Fund	Opening Balance + (R9010102 in TVDIO file) (Interest on investment of Welfare Fund)
(ii)	Accrued Interest on Deposit with Scheduled Banks	Opening Balance + (R065 in TVDIO file) (Interest on investment)
(iii)	Accrued Interest on Loans and Advances -Employee	Opening Balance + (R 066 in FAVD file with tran type – 'D') (Interest from Loans & Advances)
(iv)	Accrued Interest as Loans & Advances- Others	Opening Balance + (All transactions under C code 'R' except R9010102, R065 & R066 (with positive fig) in TVDIO file)
15	Recoupment Due	
	Provident Fund	Opening Balance + (If the figure is negative in Schedule 5, it will appear here. Calculation is same otherwise.)
	Recoupment Due Others	Opening Balance + (P922-R922)