

वार्षिक लेखा एवं तुलन-पत्र
Annual Accounts & Balance Sheet

2022-23



वैज्ञानिक तथा औद्योगिक अनुसंधान परिषद

अनुसंधान भवन, 2 रफी मार्ग, नई दिल्ली – 110001

Council of Scientific & Industrial Research
Anusandhan Bhavan, 2 Rafi Marg, New Delhi 110 001

CSIR Annual Accounts 2022-2023

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BALANCE SHEET

2022-23



सोएसआईआर
CSIR
भारत का नवाधार इंजन
The Innovation Engine of India

Council of Scientific & Industrial Research

Anusandhan Bhavan, 2 Rafi Marg, New Delhi 110 001

COUNCIL OF SCIENTIFIC & INDUSTRIAL RESEARCH
ANUSANDHAN BHAVAN, RAFI MARG, NEW DELHI-110001

BALANCE SHEET AS AT 31.03.2023

(Rs. in Lacs)

Heads	Schedule	2022-23	2021-22
CAPITAL FUND & LIABILITIES			
CAPITAL FUND	1	1218488.86	1028095.60
RESERVE AND SURPLUS	2	247221.16	218214.83
EARMARKED/ENDOWMENT FUNDS	3	6092.37	5918.97
UNSECURED LOANS AND BORROWINGS	4	0.00	0.00
CURRENT LIABILITIES AND PROVISIONS	5	2308762.79	2032311.44
		1343587.46	1228349.64
ASSETS			
FIXED ASSETS	6	481091.68	467054.83
INVESTMENT FROM ENDOWMENT FUND	7	5805.00	5655.00
CURRENT ASSETS, LOANS AND ADVANCES	8	856690.78	755639.81
		1343587.46	1228349.64
SIGNIFICANT ACCOUNTING POLICIES	17		
CONTINGENT LIABILITIES AND NOTES	18		

(BALJEET SINGH)

SR. DEA
बलजीत सिंह/BALJEET SINGH
जॉइंट व्हाईस चांसलर/Sr. Deputy Financial Adviser
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(CHETAN PRAKASH JAIN)
JOINT SECY. & FINANCIAL ADVISER
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(Dr. डी. एन. कलासेल्वी)
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INCOME & EXPENDITURE ACCOUNT

2022-23



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ANUSANDHAN BHAVAN, RAFI MARG, NEW DELHI-110001

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 2022-2023

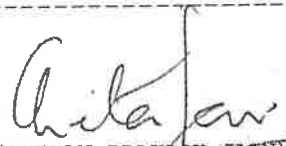
(Rs. in Lacs)

Heads		2022-23	2021-22
INCOME			
RESOURCE UTILIZED ON REVENUE ACCOUNT	9	522617.05	468547.56
RESOURCE UTILIZED ON LRF ACCOUNT	9	3808.44	4973.90
INTEREST EARNED	10	7292.54	6509.61
OTHER INCOME	11	6916.56	7317.08
INCREASE/DECREASE IN INVENTORIES	(7.70)	(151.35)
INTERNAL RECEIPT (OTHER THAN LRF)			
DEPLOYED TO SUPPLEMENT GOVT GRANT			
		540626.89	487196.80
EXPENDITURE			
ESTABLISHMENT EXPENSES	12	565102.66	458424.87
ADMINISTRATIVE EXPENSES	13	58797.03	48649.60
CHEMICALS, CONSUMABLES & OTHER RESEARCH EXPEND	14	70230.42	58393.43
GRANTS & SUBSIDIES	15	137.22	174.56
EXTRA MURAL RESEARCH & SCIENTIST POOL	16	51380.92	49277.44
DEPRECIATION DURING THE YEAR		56904.36	56712.47
		802552.61	671632.37
BALANCE BEING EXCESS OF INCOME OVER EXPENDITURE		(261925.72)	(184435.57)
BALANCE BEING EXCESS OF EXPENDITURE OVER INCOME			
ADD/LESS PRIOR PERIOD ADJUSTMENT	1	(31.99)	13.45
		(261957.71)	(184422.12)
SIGNIFICANT ACCOUNTING POLICIES	17		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	18		


(BALJEET SINGH)
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SCHEDULES FOR BALANCE SHEET AS AT 31st MARCH, 2023

SCHEDULE 1 : CAPITAL FUND AS AT 31st MARCH, 2023

(Amount in Rs)

Heads	2022-23	2021-22
BALANCE AT THE BEGINNING OF THE YEAR	(1028095.60)	(892807.51)
ADD ADDITIONS DURING THE YEAR		
FROM GOVT. GRANT		
ASSETS TRANSFERRED IN	62755.05	40750.58
ASSETS TRANSFERRED OUT	60.64	2396.11
FROM LAB RESERVE FUND	(45.93)	965.09
FROM WORLD BANK PROJECT RESERVE	6489.60	6026.10
FROM EXTERNALLY FUNDED PROJECTS	0.00	0.00
FABRICATED ITEMS	2223.38	901.63
FREE GIFTS	17.24	0.31
RECEIVED AS AID MATERIALS	64.47	24.39
VALUE OF ASSETS GIFTED OUT	0.00	0.00
ASSET WRITTEN OFF	0.00	0.00
SUB TOTAL	71564.45	49134.03
ASSETS IN TRAANSIT SHIFTED TO WORKS IN PROGRESS	0.00	0.00
OTHER ADJUSTMENTS	0.00	0.00
OTHER ADJUSTMENTS-LC	0.00	0.00
SUB TOTAL		
EXCESS OF INCOME OVER EXPENDITURE		
EXCESS OF EXPENDITURE OVER INCOME	(261957.71)	(184422.12)
CLOSING BALANCE AT THE END OF THE YEAR	(1218488.86)	(1028095.60)

(BALJEET SINGH)

SR. DEPT. BALJEET SINGH

बलजीत सिंह, Sr. Deputy Financial Adviser
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भारत सरकार/Govt. of India

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SCHEDULE 2: RESERVE AND SURPLUS AS AT 31st MARCH, 2023

(Rs. in Lacs)

Heads	2022-23	2021-22
LABORATORY RESERVE FUND		
BALANCE AT THE BEGINNING OF THE YEAR		
(i) LRF (Excluding Accrued Interest)	214325.29	191625.33
(ii) Accrued Interest	3889.54	3193.62
	218214.83	194818.95
ADD:		
GENERATION DURING THE YEAR	38221.00	33699.97
Less:		
Utilised on Capital Account	6489.60	6026.11
Utilised on Revenue Account	3808.44	4973.90
	10298.04	11000.01
BALANCE AT THE END OF THE YEAR		
(i) LRF (Excluding Accrued Interest)	242248.25	214325.29
(ii) Accrued Interest	4972.91	3889.54
	247221.16	218214.83

(BALJEET SINGH)

DR. DEBALJEET SINGH
 Joint Secretary & Financial Adviser
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JOINT

(CHETAN PRAKASH JAIN)

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SCHEDULE 3 : EARMARKED/ENDOWMENT FUND AS AT 31st MARCH, 2023

(Rs. in Lacs)

Heads	2022-23	2021-22
1. WELFARE FUND		
(i) BALANCE AT THE BEGINNING OF THE YEAR	5698.23	5403.05
(ii) Accrued Interest	220.74 5918.97	110.69 5513.74
ADD:		
GENERATION DURING THE YEAR		
SHARE OF INTELLECTUAL FEES/ROYALTIES ETC.	0.40	121.02
RELIEF FUND SUBSCRIPTION	4.52	4.60
INTEREST ON DEPOSITS	222.74	210.94
LESS:		
EXPENDITURE OUT OF THE FUND	40.12	41.38
BALANCE AT THE END OF THE YEAR		
(i) Welfare Fund (excluding Accrued Interest)	5885.77	5698.23
(ii) Accrued Interest	206.60 6092.37	220.74 5918.97

(BALJEET SINGH)

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Anusandhan Bhavan, New Delhi-110001


SCHEDULE 4 : UNSECURED LOANS AND BORROWINGS AS AT 31st MARCH, 2023

(Rs. in Lacs)

Heads	2022-23	2021-22
1. WORLD BANK LOAN		
BALANCE AT THE BEGINNING OF THE YEAR	0.00	0.00
ADD:		
LOAN OBTAINED DURING THE YEAR	0.00	0.00
LESS:		
REPAYMENT DURING THE YEAR	0.00	0.00
CLOSING BALANCE AT THE END OF THE YEAR	0.00	0.00
2. OTHER LOANS		
BALANCE AT THE BEGINNING OF THE YEAR	0.00	0.00
ADD:		
LOAN OBTAINED DURING THE YEAR	0.00	0.00
LESS:		
REPAYMENT DURING THE YEAR	0.00	0.00
CLOSING BALANCE AT THE END OF THE YEAR	0.00	0.00


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SCHEDULE 5 : CURRENT LIABILITIES AND PROVISIONS AS AT 31st MARCH, 2023

(Rs. in Lacs)

Heads	2022-23	2021-22
A. CURRENT LIABILITIES		
1. DEPOSITS FOR EXTERNALLY FUNDED PROJECTS	379275.95	325861.79
SUB TOTAL	379275.95	325861.79
2. DEPOSITS AND ADVANCES		
DEPOSITS FOR SEMINAR & CONFERENCES	993.27	1055.54
EARNEST MONEY/SECURITY DEPOSIT	4351.85	4091.47
MISCELLANEOUS DEPOSITS & ADVANCES	28275.83	18872.35
SUB TOTAL	33620.95	24019.36
3. STATUTORY LIABILITIES		
GPF/CPF REMITTANCE DUE	12.61	15.65
NEW PENSION SCHEME	25.86	30.53
TAXES, GPF OTHER ORGANISATIONS ETC	4016.22	3538.65
SUB TOTAL	4054.69	3584.83
4. LIABILITIES AGAINST GOVT GRANT		
GRANT UTILIZED FOR ADVANCES & PREPAID EXPENSES	37191.60	40389.33
GRANT CONVERTED IN TO NMITLI LOAN	14484.94	15522.32
DEPOSITS IN MARGIN MONEY - LC	34836.60	36225.95
SUB TOTAL	86513.14	92137.60
5. OTHER LIABILITIES		
RECOVERIES TO BE REMITTED	374.27	313.98
ROYALTY AND PREMIA FOR DISTRIBUTION	5533.25	4731.63
OUTSTANDING EXPENSES	13663.92	15775.74
LOANS & INTEREST REFUNDABLE (NMITLI)	0.00	0.00
INTEREST DUE BUT NOT RECEIVED (NMITLI)	115.23	199.10
INCOME RECEIVED IN ADVANCE	0.00	0.00
OTHERS	0.00	0.00
SUB TOTAL	19686.67	21020.45

(BALJEET SINGH)

SR. DFA

बलजीत सिंह/BALJEET SINGH
जि. व. वित्त सहायक/Sr Deputy Financial Adviser
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SCHEDULE 5 : CURRENT LIABILITIES AND PROVISIONS AS AT 31st MARCH, 2023

(Rs. in Lacs)

Heads	2022-23	2021-22
6. UNSPENT GOVT GRANT CARRIED FORWARD TO NEXT YEAR		
UNSPENT GRANT CARRIED FORWARD CSIR HQ	0.00	467.03
SUB TOTAL	0.00	467.03
B. PROVISIONS		
PENSION/FAMILY PENSION	1631011.00	1434172.96
GRATUITY	67451.31	64556.84
LEAVE ENCASHMENT	87149.08	66490.58
TAXATION	0.00	0.00
SUB TOTAL	1785611.39	1565220.38
TOTAL CURRENT LIABILITIES	2308762.79	2032311.44

(BALJEET SINGH)

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बलजीत सिंह/BALJEET SINGH
वरिष्ठ वित्तीय सलाहकार, Sr. Deputy Financial Adviser
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भारत सरकार/Govt. of India
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Anusandhan Bhawan, 2 Rafi Marg, New Delhi-110001

(CHETAN PRAKASH JAIN)

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2, रफी मार्ग, नई दिल्ली-110001/2, Rafi Marg, New Delhi-110001

(Dr. N. KALAISELVI)

डॉ. नीलसेल्वी एन. कलैसेल्वी
Dr. (Mrs.) N. Kalaiselvi

सचिव, भारत सरकार, सीएसआईआर तथा महानिदेशक, सीएसआईआर
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Schedule 6 - Fixed Assets
2022 - 2023

2022 ~ 2023

Description	GROSS BLOCK				DEPRECIATION				(Rs. in Lacs)	
	Cost/Valuation as at the begin of the year	Additions during the year	Deductions during the year	Cost/Valuation at the end of the year	Cost/Valuation as at the begin of the year	Additions during the year	Deductions during the year	Cost/Valuation at the end of the year	As at the Current Year End	As at the Previous Year End
(1)	(2)	(3)	(4)	(5 = 2+3-4)	(6)	(7)	(8)	(9 = 6+7-8)	(10 = 5-9)	(11)
a) Land	5209.21	0.00	0.00	5209.21	0.00	3.00	0.00	0.00	5209.21	5209.21
b) BUILDINGS	228816.97	22846.93	167.94	251495.96	54463.81	5029.92	60.34	59433.39	192062.57	174353.16
c) APPARATUS & EQUIPMENT	706228.60	46381.73	10203.12	743007.21	510015.13	38285.57	9669.15	538631.55	204375.66	196213.47
d) COMPUTER EQUIPMENT/MAJOR COMPUTER SOFTWARE	44897.14	6208.84	1350.64	49755.34	33016.88	3653.92	1324.44	35346.36	14408.98	11800.25
e) WORKSHOP MACHINERY	1042.48	12.68	2.57	1052.59	846.74	9.93	2.11	854.56	198.03	195.74
f) OFFICE EQUIPMENT	6584.80	421.63	89.72	6916.71	4760.50	271.98	33.07	4939.41	1977.30	1824.32
g FURNITURE & FITTINGS	9445.52	768.88	38.64	10175.76	6796.83	471.50	37.22	7231.11	2944.65	2648.69
h) LIBRARY BOOKS	65879.35	547.04	9.28	66417.11	58896.09	1235.03	3.25	60127.87	6209.24	6903.26
i) MODELS & EXHIBITS	277.65	18.45	1.04	295.06	275.83	5.60	1.04	280.39	14.67	1.81
j) VEHICLES & TRANSPORT	2309.97	239.73	90.01	2539.69	1650.62	138.51	90.01	1699.12	840.57	739.35
k) TOOLS & PLANTS/INSTRUMENTS/OTHER NON-CONSUMABLE STORES	2932.76	52.44	14.02	2981.18	2839.45	11.31	13.87	2835.89	144.29	93.31
l) ELECTRICAL INSTALLATIONS & EQUIPMENT	15343.12	719.04	15.75	16046.41	10392.74	1356.78	13.80	11735.72	4310.69	4950.38
m) ELECTRONIC JOURNALS	64704.87	5114.37	0.00	69819.24	50901.08	6434.31	5.27	57330.12	12489.12	13803.79
WORK IN PROGRESS	1153752.44	83941.76	11982.73	1225711.47	734855.70	56904.36	11313.57	780446.49	445264.98	410896.74
	48158.09	-12331.39	0.00	35826.70	0.00	0.00	0.00	0.00	35026.70	48158.09
	48158.09	-12331.39	0.00	35826.70	0.00	0.00	0.00	0.00	35026.70	48158.09
Total	1201910.53	71613.37	11982.73	1261538.17	734855.70	56904.36	11313.57	730446.49	481091.68	467054.03

(BALJEET SINGH)

सत्यजीत सिन्हा/DR. BALJEET SINGH
वरिष्ठ वित्त अधिकारी/Dr. Deputy Financial Adviser
संशोधन परिषद्/Research Council of Scientific & Industrial Research
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(CHETAN PRAKASH JAIN)

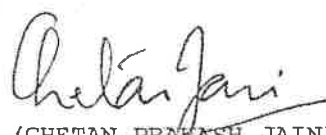
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SCHEDULE 7: INVESTMENT FROM EARMARKED/ENDOWMENT FUND AS AT 31st MARCH, 2023

(Rs. in Lacs)

Heads	2022-23	2021-22
WELFARE FUND		
TERM DEPOSITS	5805.00	5655.00
OTHER INVESTMENTS	0.00	0.00
Total	5805.00	5655.00


(BALJEET SINGH)
SR. DFA
बलजीत सिंह/BALJEET SINGH
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(Dr. N. Kalaiselvi)
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ANUSANDHAN BHAVAN, NEW DELHI-110001

SCHEDULE 8 : CURRENT ASSETS, LOANS AND ADVANCES AS AT 31st MARCH, 2023

(Rs. in Lacs)

Heads	2022-23	2021-22
A. CURRENT ASSETS		
1. INVENTORIES		
CHEMICALS & OTHER R&D CONSUMABLES	1000.44	492.03
STORES & SPARES	22.63	22.35
GLASSWARE	462.52	176.10
STATIONERY	230.44	263.03
LAB PRODUCTS	379.71	387.42
OTHER ITEMS	721.85	484.84
Sub Total	2817.59	1825.77
2. CASH & BANK BALANCE		
CASH IN HAND	0.00	0.00
BANK BALANCE IN SAVINGS ACCOUNT	284511.45	252279.75
BANK BALANCE IN TERM DEPOSIT ACCOUNT	451626.98	385726.30
DEPOSIT IN MARGIN MONEY FOR OPENING LC	34836.60	36225.95
Sub Total	770975.03	674232.00
3. FUNDS IN TRANSIT		
FUNDS IN TRANSIT	0.00	0.00
Sub Total	0.00	0.00
Total	773792.62	676057.77
B. LOANS		
LOAN TO DEPARTMENTAL CANTEENS	0.00	4.65
LOAN TO COMMERCIAL PROJECTS	0.00	0.00
LOAN TO INDUSTRY FOR TECHNOLOGY DEVELOPMENT (NMITLI ETC)	14484.94	15522.31
Sub Total	14484.94	15526.96
Total	14484.94	15526.96

(BALJEET SINGH)

SR.DFA

बलजीत सिंह/BALJEET SINGH
जॉint सचिव/सहायक वित्त सचिव/Deputy Financial Adviser
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SCHEDULE 8 : CURRENT ASSETS, LOANS AND ADVANCES AS AT 31st MARCH, 2023

(Rs. in Lacs)

Heads	2022-23	2021-22
C. ADVANCES		
1. ADVANCE TO EMPLOYEES (NON INTEREST BEARING)		
PAY & TA ON TRANSFER	12.63	30.59
FESTIVAL ADVANCE	0.82	1.02
FLOOD/DROUGHT/CYCLONE ADVANCE	0.08	0.08
FOOD GRAIN ADVANCE	0.00	0.00
WINTER WARM CLOTHING ADVANCE	0.00	0.00
ADVANCES TO FAMILIES OF EMPLOYEES WHO DIE IN SERVICE	1.93	2.54
SPECIAL ADVANCE FOR DEPARTMENTAL PURPOSES	0.20	0.20
LOCAL PURCHASE ADVANCES	815.00	1162.16
TA/LTC ADVANCES	353.49	347.81
OTHER ADVANCES	226.71	259.99
Sub Total	1410.86	1804.39
2. ADVANCE TO EMPLOYEES (INTEREST BEARING)		
HOUSE BUILDING ADVANCES	37.63	51.51
CONVEYANCE ADVANCES	25.19	33.76
COMPUTER PURCHASE ADVANCES	24.06	37.45
Sub Total	86.88	122.72
3. ADVANCE TO GOVT AGENCIES, SUPPLIERS AND CONTRACTORS		
ADVANCE ON CAPITAL ACCOUNT	23800.35	26067.86
ADVANCE ON REVENUE ACCOUNT	11718.07	12250.25
Sub Total	35518.42	38318.11
4. ADVANCES AND OTHER RECOVERABLE PYMENTS		
PAYMENTS ON BEHALF OF OTHER BODIES	867.63	652.22
DEPOSITS WITH CUSTOMS/GOVT DEPARTMENTS/BODIES	515.18	567.02
SECURITY DEPOSIT	1325.42	1144.77
PERMANENT ADVANCE	0.46	0.48
ADVANCES FOR SUSPENSE ACCOUNT	0.00	0.00
ADVANCES FOR PURCHASE OF STORE	0.00	0.00
TDS-REFUND DUE	17851.35	12398.84
EXCESS EXPENDITURE ON EXTERNAL PROJECTS-REFUND DUE	1004.12	1042.92
Sub Total	21564.16	15806.25

(BALJEET SINGH)
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Anusandhan Bhavan, New Delhi-110001

SCHEDULE 8 : CURRENT ASSETS, LOANS AND ADVANCES AS AT 31st MARCH, 2023

(Rs. in Lacs)

Heads	2022-23	2021-22
5. PREPAID EXPENSES		
PREPAID EXPENSES	277.98	301.26
Sub Total	277.98	301.26
6. ACCRUED INCOME		
ACCRUED INTEREST ON EARMARKED/ENDOWMENT FUND	206.60	220.74
ACCRUED INTEREST ON DEPOSIT WITH SCHEDULED BANKS	407.98	729.18
ACCRUED INTEREST ON LOANS AND ADVANCES-EMPLOYEES	243.07	259.57
OTHERS	60.22	318.10
ACCRUED INTEREST ON DEPOSITS ON MARGIN MONEY	206.22	345.12
ACCRUED INTEREST ON LOAN TO INDUSTRY	115.21	199.10
ACCRUED INTEREST ON INVESTMENT OF LAB RESERVE FUND	4972.91	3889.54
Sub Total	6212.21	5961.35
7. RECOUPMENT DUE		
PROVIDENT FUND	1547.76	224.26
OTHERS (IR RECOUPMENT)	1794.95	1516.74
Sub Total	3342.71	1741.00
Total	68413.22	64802.43
Grand Total	856690.78	755639.81

(BALJEET SINGH)

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(DR. N. KALAISELVI)

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 Anusandhan Bhawan, New Delhi-110001

SCHEDULES FOR INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2023

SCHEDULE 9: RESOURCES UTILISED ON REVENUE ACCOUNT FOR THE YEAR 2022-23

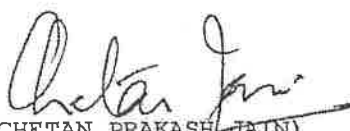
(Rs. in Lacs)

Heads	2022-23	2021-22
GRANT DEPLOYED ON REVENUE ACCOUNT	522617.05	468547.56
LRF DEPLOYED ON REVENUE ACCOUNT	3808.44	4973.90
WBPR DEPLOYED ON REVENUE ACCOUNT	0.00	0.00
OTHER RECEIPTS DEPLOYED ON REVENUE ACCOUNT	1335.26	5916.97
TOTAL	527760.75	479438.43


(BALJEET SINGH)
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SCHEDULE 10: INTEREST EARNED FOR THE YEAR 2022-23

(Rs. in Lacs)

Heads	2022-23	2021-22
1.ON TERM DEPOSITS	0.00	0.00
2.ON SAVINGS BANK ACCOUNT	5983.64	5901.85
3.ON LOANS (A) EMPLOYEES	157.57	53.79
(B) OTHERS	0.00	155.64
4.ON DEPOSITS IN MARGIN MONEY	583.92	382.06
5.OTHERS	567.41	16.27
TOTAL	7292.54	6509.61

SCHEDULE 11: OTHER INCOME FOR THE YEAR 2022-23

(Rs. in Lacs)

Heads	2022-23	2021-22
DONATIONS	0.00	0.00
CONTRIBUTIONS	20.00	202.29
FROM SALES & SERVICES	751.60	525.49
FROM MAJOR FACILITIES	0.00	0.00
LICENCE FEES	699.78	738.52
OTHER MISCELLANEOUS RECEIPTS	5189.08	5827.54
DEDUCT REFUND OF RECEIPTS (PRV YR)	107.76	(288.88)
PROFIT ON SALE OF ASSETS	148.34	312.12
PROFIT ON FOREIGN EXCHANGE TRANSACTIONS	0.00	0.00
TOTAL,	6916.56	7317.08

(BALJEET SINGH)

SR. DEA
बलजीत सिंह/BALJEET SINGH
वरिष्ठ वित्तीय सहायक/Sr. Deputy Financial Adviser
वैज्ञानिक तथा औद्योगिक अनुसंधान परिषद
Council of Scientific & Industrial Research
विज्ञान और प्रौद्योगिकी विभाग/Ministry of Science & Technology
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(CHETAN PRAKASH JAIN)

JOINT SECY. & FINANCIAL ADVISER
चेतन प्रकाश जैन/CHETAN PRAKASH JAIN
संयुक्त सचिव एवं वित्तीय सहायक/Joint Secretary & Financial Adviser
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(Dr. N. KALAISELVI)

DIRECTOR GENERAL

डॉ. श्रीमती एन. कलैसेल्वी
Dr. (Mrs.) N. Kalaiselvi

सचिव, भारत सरकार, संसदीय कार्य तथा महानिदेशक, संसदीय कार्य
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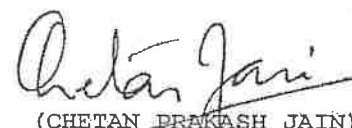
SCHEDULE 12 : ESTABLISHMENT EXPENSES FOR THE YEAR 2022-23

(Rs. in Lacs)

Heads	2022-23	2021-22
PAY OF OFFICERS	83091.89	81741.36
PAY OF ESTABLISHMENT	24486.08	25979.37
DEARNESS ALLOWANCES	38405.20	28769.52
CCA/HRA	13816.26	13685.65
IR	106.53	73.75
CEA/TUITION FEES	1249.23	1527.04
EFFICIENCY BONUS	0.00	2.88
NPA	158.40	119.44
BONUS	0.00	0.00
OTHER SALARY LINKED ALLOWANCES	6933.57	6798.71
REIMBURSEMENT OF MEDICAL EXPEN	2846.98	2913.87
CGHS/MEDICAL EXPENSES	759.52	869.17
OTA	1.58	3.08
HONORARIUM	104.20	101.11
PROFESSIONAL UPDATE ALLOWANCE	0.00	0.00
LEAVE TRAVEL CONCESSION	1468.42	1025.93
CONTRIBUTION TO PROVIDENT FUND/NPS/LS&PC	0.00	0.00
OTHER EXPENDITURE ON PENSIONERS	8884.35	9070.21
RETIREMENT/TERMINAL BENEFITS		
Expenditure	:162399.44	
Provision as per Actuarial Analysis	:220391.01	
	382790.45	285743.78
TOTAL	565102.66	458424.87


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BALJEET SINGH
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SCHEDULE 13: ADMINISTRATIVE EXPENSES FOR THE YEAR 2022-23

(Rs. in Lacs)		
Heads	2022-23	2021-22
TRAVEL ALLOWANCE	2543.53	1110.26
PURCHASES	1456.23	1260.92
LABOUR AND PROCESSING EXPENSES	1787.87	850.26
CARTAGE AND CARRIAGE INWARDS	49.45	20.37
ELECTRICITY AND POWER	12846.91	10508.42
WATER CHARGES	1224.84	1147.00
REPAIRS AND MAINTENANCE	29011.99	25071.65
RENT, RATES & TAXES	1121.56	1050.51
VEHICLES RUNNING AND MAINTENANCE	565.14	410.72
POSTAGE, TELEPHONE & COMMUNICATIONS	984.03	950.71
PRINTING & STATIONERY	832.58	503.20
TRAVELLING & CONVEYANCE	238.08	148.69
AUDITORS REMUNERATION	27.75	85.61
HOSPITALITY CHARGES	679.09	283.87
FREIGHT AND FORWARDING EXPENSE	49.36	36.40
ADVERTISEMENT AND PUBLICITY	198.53	276.77
LICENSE FEE & LEASE CHARGES	159.71	123.83
FURNITURE REPAIR	43.48	14.65
GUEST HOUSE EXPENSES	166.81	95.34
MAINTENANCE OF OFFICE EQUIPMENT	68.13	53.87
MISC. & UNFORSEEN	3039.13	2873.50
CONTRIBUTION TO BENEVOLENT FUND	0.22	0.02
TRANSFER TO CONTRIBUTORY SCHEME	0.00	0.00
LOSS ON FOREIGN EXCHANGE TRANS	0.00	0.00
GAS	56.11	69.10
LAUNDRY CHARGES	25.20	13.42
HOT & COLD CHARGES	5.37	2.62
BANK CHARGES	105.84	18.88
LEGAL EXPENSES	320.86	211.03
NEWSPAPERS & PERIODICALS	314.43	283.77
GRANT-IN-AID TO CLUB	2.89	7.26
GRANT-IN-AID TO CANTEN/CENTRA	280.89	284.74
ASSETS WRITTEN OFF	2.11	0.00
LOANS & ADVANCES WRITTEN OFF	0.00	0.00
LOSS ON SALE OF ASSETS	588.93	82.15
TOTAL	58797.03	48649.60


(BALJEET SINGH)
बलजीत सिंह, ज्य. फाइनेंशियल एडवाइजर
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CHIEF EXECUTIVE OFFICER, PRakash JAIN
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SCHEDULE 14: CHEMICAL, CONSUMABLES & OTHERS RESEARCH EXPENSES
FOR THE YEAR 2022-23

(Rs. in Lacs)

Heads	2022-23	2021-22
a) CHEMICALS	14589.57	10873.68
b) GLASSWARE	765.17	501.56
c) OTHER CONSUMABLE ITEMS	18475.22	12282.46
d) STORES & SPARES	1162.13	869.32
e) ANIMAL HOUSE	234.42	183.46
f) MAINTENANCE OF EQUIPMENT OTHER THAN	5963.22	8339.27
COMPUTER		
g) PHOTOGRAPHIC/AUDIOVISUAL EXPENSES	28.88	47.28
h) PROCUREMENT/DEVELOPMENT OF COMPUTER	1051.71	347.24
SOFTWARE		
i) COMPUTER MAINTENANCE CHARGES	662.06	1165.60
j) COMPUTER CONSUMABLES	676.53	383.67
k) COMPUTER HIRE CHARGES	20.87	1.51
l) S&T PUBLICATIONS	804.39	665.65
m) INFORMATION/DISSEMINATION/TRANSLATION	174.40	170.77
CHARGES		
n) SEMINAR/SYMPOSIA/WORKSHOP/CONFERENCE	574.13	255.44
o) TRAINING COURSES ORGANISED BY LAB.	113.39	106.84
p) REGISTRATION FEES/TRAINING FEES	184.71	89.51
q) LABORATORY JOB WORK EXECUTED ON	8407.53	7446.93
CONTRACT		
r) SURVEY/FIELD STUDIES	2144.75	2507.41
s) RE-IMBURSEMENT OF INSTITUTIONAL	274.59	142.47
MEMBERSHIP FEES		
t) HONORARIUM/FEES TO CONSULTANTS	179.92	199.84
u) PUBLICITY & EXHIBITION	304.95	180.50
v) PATENT FEES	2674.00	3884.33
w) RESEARCH FELLOWS/SENIOR	8689.03	6548.98
FELLOWS/ASSOCIATES		
x) CSIR SHARE FOR COLLABORATIVE/JOINT	56.77	316.76
PROGRAMME		
y) BIBLIOGRAPHIC DATABASES	77.32	0.84
z) ISDN/DIAL-UP (INTERNET ACCESS)	59.43	28.22
aa) LEASE LINE /RADIO LINK (INTERNET	243.09	219.18
ACCESS)		
ab) TRANSPONDER CHARGES	1.36	3.33
ac) WEB HOISTING/MAINTENANCE	129.89	30.68
ad) E-JOURNALS SUBSCRIPTION	45.67	140.32
ae) CSIR DIAMOND JUBILEE RESEARCH INTERNS	4.64	4.75
AWARD		
af) VISIT OF FOREIGN SCIENTISTS	149.94	55.48
ag) CONSUMABLE STORES	48.35	67.09
ah) PUBLICITY & TRAINING	1258.38	333.06
	70230.42	58393.43

(BALJEET SINGH)

SR, DFA
बलजीत सिंह/BALJEET SINGH
वरिष्ठ उपायुक्त वित्त/ Sr. Deputy Financial Adviser
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(Dr. N. KALAISELVI)
 DEPUTY GENERAL SECRETARY
 Dr. (Mrs.) N. Kalaiselvi

Dr. (Mrs.) N. Kalaiselvi
CSIR
Govt. of India
New Delhi-110001

SCHEDULE 15 : GRANTS & EXPENSES FOR THE YEAR 2022-23

Heads	(Rs. in Lacs)	
	2022-23	2021-22
GRANTS	137.22	174.56
SUBSIDIES	0.00	0.00
TOTAL	137.22	174.56

SCHEDULE 16: EXTRA MURAL RESEARCH & SCIENTIST POOL FOR THE YEAR 2022-23

Heads	(Rs. in Lacs)	
	2022-23	2021-22
EXTRA MURAL RESEARCH	49932.04	47939.92
SCIENTIST POOL	1448.88	1337.52
TOTAL	51380.92	49277.44

(BALJEET SINGH)

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वरि. उप निरीक्षक/वरि. Deputy Financial Advisor
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SCHEDULE 17 : SIGNIFICANT ACCOUNTING POLICIES

1. BASIS FOR PREPARATION OF ACCOUNTS

The accounts are prepared under the historical cost convention unless otherwise stated and generally on the accrual method of accounting.

2. REVENUE RECOGNITION

The following items are accounted for on accrual basis while recognising revenue:

- A. Leave Salary & Pension Contribution
- B. Interest on investments.
- C. Interest on loans & advances to employees - on accrued basis each year based on the diminishing balance method.


The other items of income are recognized on actual collection/receipt.

3. FIXED ASSETS AND DEPRECIATION

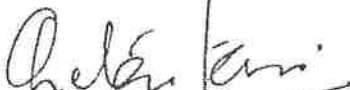
3.1 Fixed assets are stated at cost of acquisition including inward freight, duties and taxes and incidental and direct expenses related to acquisition, installation & commissioning.

3.2 Fixed assets are valued at cost of acquisition or construction or at manufacturing cost (in case of own manufactured/fabricated assets) in the year of capitalization less accumulated depreciation. No depreciation is provided on land. Depreciation on fixed assets for the year is provided on straight line method at the following rates:


	<u>Assets Block</u>	<u>%</u>
1	Buildings	2.00
2	Laboratory Apparatus & Equipment	10.00
3	Computer Equipment/Major Software	20.00
4	Workshop Machinery	5.00
5	Office Equipment	10.00
6	Furniture & Fittings	10.00
7	Library Books	10.00
8	Models & Exhibits	25.00
9	Vehicles	12.50
10	E-Journals	20.00
11	Electrical installations & equipment	10.00
12	Other asset items	10.00


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जॉint सेक्रेटरी व फाइनेंशियल एडवाइजर
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- 3.3 While disposing of any asset, depreciation is calculated from the year of procurement of the asset till the year prior to the year of disposal. If the depreciated value of asset becomes zero, a token amount of Re.1/- is retained as residual value. The difference between sale proceeds and the Book Value (depreciated value/residual value) is transferred to Income and Expenditure Account as income if sale proceeds are more than the depreciated value and as expenditure if the sale proceeds are lower than the Book Value.
- 3.4 E-journals are separated from library books in view of limited benefit that could be derived from the access given on-line in respect of journals subscribed under this head. Though the assets acquired from E-journal subscription are not in a tangible form, it is considered necessary to capitalize it in view of the magnitude of expenditure and the benefit derived in terms of perpetual knowledge acquired by the scientists and technologists besides availability of the data in the form of DVD/CD for future reference.
- 3.5 Various items of general nature such as refrigerators, audio visual equipment, major tools etc. are grouped under the head "Other Assets."

4. STOCKS

Stocks of stores, spare parts, laboratory chemicals, glassware, consumables, and other inventory items are valued at cost price.

5. RETIREMENT BENEFITS

Provision for pension, gratuity and leave encashment is made in the books of accounts based on actuarial valuation.

6. EARMARKED FUNDS - WELFARE FUND

Welfare Fund is accumulated out of a specific percentage of the intellectual fee levied against and recovered from Sponsored Projects, Consultancy Projects and Technical Services. The Fund is utilised for grants to families of deceased employees, contribution to benevolent fund and exgratia payments towards scholarships/hostel subsidy/cash awards and subsidy for books.

The balance in the fund is invested for fixed terms with banks, leaving the minimum balance in the Bank Account. Income from interest is added to the Welfare Fund and treated as income of the Fund.

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JOINT

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डॉ. एन. कलैसेल्वी

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7. Laboratory Reserve:

All R & D receipts including CSIR's share of income from intellectual fee and surplus on sponsored/consultancy projects, interest earned on investments of laboratory Reserve Fund and Sponsored/Consultancy Project Funds unless otherwise stipulated by the Sponsoring Agencies and net earnings, if any, from major facilities are credited to this reserve. The Reserve is utilized for revenue/capital expenditure as a supplement to the government grant as and when required. To the extent utilised for capital expenditure, the reserve is debited by credit to Industrial Research Fund/ Corpus Fund. To the extent it is utilised for revenue expenditure, it is treated as income and exhibited on the income side of the income and expenditure account, by debit to 'laboratory reserve'. The balance in this reserve is represented by fixed deposits with Banks and cash and bank balances on the assets side.

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Joint Secretary & Financial Adviser
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Secretary to Govt. of India, DSIR and Director General, CSIR
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Anusandhan Bhavan, New Delhi-110001

**SCHEDULE 18: CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS
2022-23**

1. Contingent Liabilities:

1.1 Claims against the Council not acknowledged as debts- Rs. 2402.64 Lacs

1.2 In respect of:

- Bank Guarantees given on behalf of the Council- Rs. 23.44 Lacs
- Arbitration and Legal Expenses- Rs. 4388.67 Lacs

2. Capital Commitments:

Estimated value of contracts remaining to be executed on capital account and not provided for (Net of Advances) -Rs. 2949.26 Lacs


3. Deposits for Externally Funded Projects:

The details of Externally Funded Projects are as follows:-

	(Rs. in Lacs)
Opening Balance as on 01.04.2022	325861.79
Add: Receipts during the year	168170.00
Less: Payments during the year	114755.84
Closing Balance as on 31.03.2023	379275.95

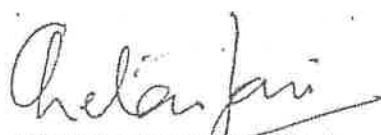
4. Prior Period Adjustments:-

Adjustments for (-)Rs.31.99 Lacs were made to rectify the misclassifications which were pertaining to the previous years.


(BALJEET SINGH)
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बालजीत सिंह/BALJEET SINGH
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(CHETAN PRAKASH JAIN)
JOINT SECRETARY
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Ministry of Science & Technology
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5. Fixed Assets

(a) Details of Fixed Assets purchased out of Externally Funded Projects during the financial year 2022-23 but not yet taken in Sch 6 'Fixed Assets'.


(Rs. in Lacs)

Assets	Opening Balance	Addition during the year	Deduction during the year		Closing Balance	Accumulated Depreciation
			Assets returned to sponsor	Assets taken into CSIR Account		
Land						
Buildings	986.19	874.25	0.00	245.80	1494.01	38.93
Apparatus & Equipment	73975.37	16745.34	2.45	1317.97	91471.56	24996.95
Computer Equipment/ Major Computer Software	4609.79	482.70	0.00	281.76	4434.21	1958.75
Workshop Machinery	1886.15	0.00	0.00	12.68	1788.30	89.93
Office Equipment	560.27	8.63	0.00	3.33	227.85	131.16
Furniture and Fittings	221.41	33.62	0.00	2.88	308.57	104.02
Models and Exhibits	0.00	0.00	0.00	0.00	0.00	0.00
Vehicles and Transport	63.31	0.72	0.00		82.42	40.70
Electrical Installations and Equipments	7.46	12.55	0.00		20.01	2.27
Library Books	27.04	0.00	0.00	0.00	23.74	12.98
Other Asset Items	3552.38	1.78		59.24	3409.98	495.19
Total	85889.37	18159.59	2.45	1923.66	103260.65	27870.88


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(CHETAN PRAKASH JAIN)
JOINT SECY. & FINANCIAL ADVISER
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- (b) Fixed Assets as set out in Schedule-6 include assets purchased out of funds of Externally Funded Projects and have been taken to CSIR account during the year 2022-23. The details of such assets, donated to CSIR or purchased by CSIR and merged in Schedule-6 by corresponding credit to Capital Fund are:-

Assets	Addition (Rs. in Lacs)		
	Gross Block	Accumulated Depreciation	Net Block
Land	0	0	0
Buildings	0	0	0
Apparatus & Equipment	1863.49	492.03	1371.46
Computer Equipment/ Major Computer Software	281.21	58.06	223.14
Workshop Machinery	12.68	0.63	12.05
Office Equipment	3.88	0.39	3.50
Furniture and Fittings	2.88	0.29	2.59
Models and Exhibits			
Vehicles and Transport			
Electrical Installations and Library Books			
Other Assets items	59.24	5.92	53.31
Total	2223.38	557.32	1666.05


6. In the opinion of the Council, the Current Assets, Loans and Advances have a value on realization in the ordinary course of business, equal or at least to the aggregate amount shown in the Balance Sheet.


(BALJEET SINGH)
SR.DFA

बलजीत सिंह/BALJEET SINGH
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(Dr. N. KALAISELVI)

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7. Accrued Interest on investments made out of LRF has been depicted in Schedule 2 & Schedule 8 of Balance Sheet from the year 2017-18 onwards. The details of the other accrued interest as on 31.03.2023 are as follows:-

Head	(Rs. in Lacs)
Accrued Interest on Investments made out of Externally Funded Projects	7926.81
Accrued Interest on Deposits in Margin Money out of Externally Funded Projects	100.17

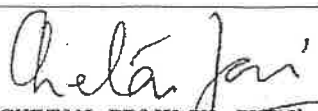
8. The details of balances in Savings/Current Accounts and Fixed Deposits Account with Banks as indicated in Schedule-8 are shown below:

(a) Details of Bank Balance in Savings/Current Accounts

Name of Bank	(Rs. In lacs)
State Bank of India	231494.02
Canara Bank/ Syndicate Bank	34353.87
Indian Bank	12579.44
Bank of Maharashtra	3458.56
Union Bank of India	2166.17
ICICI Bank	483.73
BANK OF INDIA	43.53
TSA	-67.85
SYNDICATE BANK	0.00
Total	284511.47


(BALJEET SINGH)
बलजीत सिंह/BALJEET SINGH
वरिष्ठ उप वित्तीय सलाहकार, सी.एस.आई.आर.
वरिष्ठ उप वित्तीय सलाहकार, सी.एस.आई.आर.
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Dr. (Mrs.) N. Kalaiselvi
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CHETAN PRAKASH JAIN
JOINT SECRETARY & FINANCIAL ADVISER
संयुक्त सचिव एवं वित्तीय सलाहकार, सी.एस.आई.आर.
Joint Secretary & Financial Adviser
दीएसआईआर तथा प्रौद्योगिकी विभाग, भारत सरकार
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2, Raji Marg, New Delhi-110001

b) Details of Bank Balance in Term Deposit Account

Name of LAB	Rs. in Lacs
CBRI	8849.92
IGIB	0.00
CCMB	0.00
CDRI	1200.00
CECRI	1525.00
CEERI	670.00
CFTRI	1825.00
CGCRI	1700.00
CIMAP	623.00
CLRI	4300.00
CMERI	2995.00
CRRI	20210.00
CSIO	899.00
CSMCRI	1699.00
IICB	500.00
IICT	7105.00
IIP	8282.00
IMT	1500.00
IITR	1199.06
CSIR MAD	0.00
NAL	42700.00
NBRI	0.00
NCL	6000.00
NEERI	12200.00
NGRI	6800.00
NIO	12000.00
NML	14304.00
NPL	2000.00
IHBT	0.00
AMPRI-BHO	300.00
IMMT-BHU	6150.00
IIIM-JMU	350.00
NEIST-J	2400.00
NIIST-T	950.00
SERC-M	8592.00
NISCAIR	500.00
CIMFR	208500.00
HRDC	0.00
CMMACS	0.00
CSIR HQ	62799.00
TOTAL	451626.98

(BALJEET SINGH)


युवाजी: SR/DEALJEET SINGH
जोड़िए विदेशी सहायक से Deputy Financial Adviser
वैधानिक सहायक से Deputy Financial Adviser
Council of Scientific & Industrial Research
विज्ञान और प्रौद्योगिकी, भारत सरकार, विज्ञान और प्रौद्योगिकी
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अनुसंधान भवन 2, 2001/2, 2001/2, 2001/2, 2001/2
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DIRECTOR GENERAL
Dr. (Mrs.) N. Kalaiselvi

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Joint Secretary & Financial Adviser
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Council of Scientific & Industrial Research
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अनुसंधान भवन 2, 2001/2, 2001/2, 2001/2, 2001/2
Anusandhan Bhavan, New Delhi-110001

9. Advances granted out of Externally Funded Projects as on 31.03.2023 are Rs. 7177.78 Lacs.
10. The provisions for pensionary liability have been depicted in Schedule 5 based on the valuation by Actuary.
11. Apart from Govt. Grant and LRF, CSIR has also deployed General Receipts during the year 2022-23. Deployment of General Receipts has been shown distinctly in Schedule 9.
12. In both opening as well as closing balances of Laboratory Reserve Fund & Welfare Fund, the amount of accrued interest has been shown separately.
13. In addition to Fixed Assets shown in Schedule 6, CSIR is also having intangible assets (like Patents, Trademarks & Copyrights), however, their valuation has not been found feasible due to their R&D nature.
14. Schedules 1 to 18 are annexed to and form an integral part of the Annual Accounts.


(BALJEET SINGH)
SR. DEA
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RECEIPTS & PAYMENTS ACCOUNT

2022-23



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CSIR
भारत का नवाचार डेज़िन
The Innovation Engine of India

Council of Scientific & Industrial Research

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COUNCIL OF SCIENTIFIC & INDUSTRIAL RESEARCH
ANUSANDHAN BHAVAN, RAFI MARG, NEW DELHI-110001

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR 2022-2023 & 2021-2022

(Rs. in Lacs)

HEAD	2022 - 2023	2021 - 2022
I. OPENING BALANCE		
1. Opening Balances	674232.00	581785.73
2. Fund in Transit	0.00	0.00
	674232.00	581785.73
II. RECEIPTS		
1. Grants Received	580392.23	507917.04
2. Laboratory Reserve Fund	39221.00	33699.98
3. Endowment/Earmarked Fund	4.92	125.63
4. Loans and Borrowings	1108.03	980.50
5. Income from Sales/Services	950.99	867.00
6. Income from Investments/Bank Deposits	222.74	210.94
7. Interest Received	7967.06	6419.13
8. Other Income	6274.49	6535.89
9. Recovery of Loans from Employees	4.65	0.57
10. Deposits Received	206108.23	194657.90
11. Recovery of Deposits & Advances	2244.42	10300.37
12. Encashment of Investment from Endow. Fund	5655.00	5350.00
13. PF Subscriptions, Recoveries & Recoupments	14945.14	19018.36
14. Remittances	76570.36	72867.76
	940669.26	858951.07
	1614901.26	1440736.80

PAYMENTS

HEAD	2022 - 2023	2021 - 2022
III. PAYMENTS		
1. Establishment Expenses	344709.53	321470.53
2. Administrative Expenses	56634.39	48289.88
3. Chemicals, Consumables & Oth related activitis	66777.35	55646.34
4. Grants/Subsidies for R&D purpose	137.21	174.56
5. Expenditure on Fixed Assets & Capital W-I-P	58308.30	37328.77
6. Extra Mural Research	49890.94	47928.52
7. Scientist Pool	1448.88	1337.52
8. Refund of Loans & Borrowings	1373.58	1349.78
9. Payment of Loans/Advances	74.25	1110.03
10. Payments against Deposits Received	142245.56	132521.39
11. Payment of Advances to Employees	3468.87	2289.81
12. Payment of Deposits & Advances	20418.71	18158.12
13. Payments against Earmarked/Endowment Fund	40.12	41.38
14. Investment from Endow./EMR Fund	5805.00	5655.00
15. PF Advances, Withdrawals & Remittances	28039.42	27867.25
16. Remittances	64554.12	65235.92
	843926.23	766504.80
IV. CLOSING BALANCE		
1. Closing Cash	770975.03	674232.00
2. Fund in Transit	0.00	0.00
	770975.03	674232.00
	1614901.26	1440736.80

(BALJEET SINGH)

SR-DEA
बलजीत सिंह/BALJEET SINGH
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**ANNUAL ACCOUNTS
&
BALANCE SHEET
PROVIDENT FUND**

2022-23



सोएसआईआर
CSIR
भारत का नवाचार इंजन
The Innovation Engine of India


Council of Scientific & Industrial Research

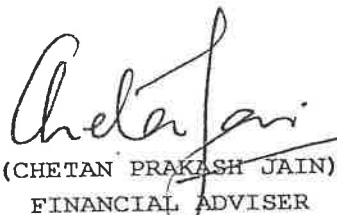
Anusandhan Bhawan, 2 Rafi Marg, New Delhi- 110001

COUNCIL OF SCIENTIFIC & INDUSTRIAL RESEARCH
ANUSANDHAN BHAVAN, RAJI MARG, NEW DELHI-110 001

PROVIDENT FUND BALANCE SHEET AS AT 31ST MARCH, 2023

(Rs. in lakh)			
Particulars	Schedule	Current Year 2022-23	Previous Year 2021-22
<u>Liabilities</u>			
P F Subscriber's Account	1	101049.00	107015.82
Provident Fund Reserve Account	2	62262.03	62340.00
Recoupment due to National Labs/Instt.	3	1547.77	224.26
TOTAL		164858.80	169580.08
<u>Assets</u>			
Accrued Income	2	3223.81	2915.94
Remittance due from Labs/Instt.,	3	12.61	15.65
Closing Balance			
a) Cash in hand			
b) Bank Balances			
I) In S.B. account		6.87	60.86
ii) In deposit accounts		161615.51	166580.51
c) P F Fund in Transit		0.00	7.12
TOTAL		164858.80	169580.08
Significant Accounting Policies & Notes on Account	5		


(RAKESH BIDALIA)
SR. DY. FINANCIAL ADVISER


(CHETAN PRAKASH JAIN)
FINANCIAL ADVISER

COUNCIL OF SCIENTIFIC & INDUSTRIAL RESEARCH
ANUSANDHAN BHAVAN, RAJI MARG, NEW DELHI-110 001

PROVIDENT FUND INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31-03-2023

(Rs. in lakh)

Particulars	Schedule	Current Year 2022-23	Previous Year 2021-22
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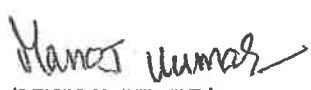
INCOME


Interest earned on PF Investment	2	7036.00	6392.61
TOTAL		7036.00	6392.61

EXPENDITURE

Interest etc. debited to PF Reserve	4	7113.97	7360.11
TOTAL		7113.97	7360.11
Excess of income over expenditure transferred to P F Reserve	2	-77.97	-967.50
TOTAL		7036.00	6392.61

Significant Accounting Policies & Notes on Account 5


(MANOJ KUMAR)
FINANCE & ACCOUNTS OFFICER


(RAKESH BIDALIA)
SR. DY. FINANCIAL ADVISER

Schedule 1 P F SUBSCRIBER'S ACCOUNT
FOR THE YEAR ENDED 31.03.2023

NAME OF THE LAB	(Rs. in lakh)	
	Current Year 2022-23	Previous Year 2021-22
CBRI	2654.19	2936.18
IGIB	1391.38	1294.92
CCMB	3047.93	2950.21
CDRI	4149.19	4249.55
CECRI	1418.94	1557.35
CEERI	1754.22	1957.35
CFTRI	3527.03	3718.67
CGCRI	3630.10	3666.65
CIMAP	1758.89	1719.77
CLRI	2355.47	2848.01
CMERI	3471.89	3727.94
CRRI	3201.42	3605.60
CSIO	2898.47	3047.15
CSMCRI	1577.14	1551.20
IICB	1899.59	2078.02
IICT	3859.81	3974.53
IIP	1943.52	2120.88
IMT	1341.06	1463.41
ITRC	1481.64	1514.25
MAD CX	238.51	167.04
NAL	7269.75	7401.91
NBRI	1984.62	1976.87
NCL	3450.38	3536.34
NEERI	3387.61	3307.44
NGRI	2297.59	2553.95
NIO	1429.38	1837.14
NML	3291.73	3790.44
NPL	3869.90	4168.38
IHBT	837.57	925.52
AMPRI-BHOPAL	1519.00	1646.21
IMMT-BHUB	1645.30	1636.13
IIIM-JAMMU	1618.78	1729.94
NEIST-JORHAT	478.17	451.28
NIIST-TRIV	910.09	1142.60
SERC-CH	1769.33	1797.71
NIScPR	2704.37	3080.91
CIMFR	8139.86	8737.12
HRDC	390.68	438.69
4 th PARADIM	265.05	284.84
CSIR HQ	6189.45	6423.73
GRAND TOTAL	101049.00	107015.82



 (VED PRAKASH PANDEY)
 SECTION OFFICER (F&A)


 (MANOJ KUMAR)
 FINANCE & ACCOUNTS OFFICER

Schedule 2 PROVIDENT FUND RESERVE ACCOUNT
FOR THE YEAR ENDED 31.03.2023

Particulars	(Rs. in lakh)	
	Current Year 2022-23	Previous Year 2021-22
Balance at the beginning of the year	62340.00	63307.50
Add, Interest earned during the year (As per R&P Account)	6749.45	6617.58
Add, Income accrued during the year	3223.81	2915.94
Less, Accrued income received during previous year	2915.94	3151.10
Less: Prior Period Adjustments	7.84	0.00
Add: Prior Period Adjustments		4.29
Add, Adjustment for Dead Accounts	-13.48	5.90
Total Interest earned during the year	7036.00	6392.61
Less, interest credited to Subscribers Account (Schedule-4)	7113.97	7360.11
Net addition Transferred to Income and Expenditure account	-77.97	-967.50
Balance at the end of the year	62262.03	62340.00


(VED PRAKASH PANDEY)
SECTION OFFICER (F&A)


(MANOJ KUMAR)
FINANCE & ACCOUNTS OFFICER

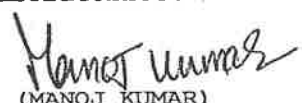
**Schedule 3 RECOUPMENT/REMITTANCE DUE FROM/TO NATIONAL
LABS/INSTT. FOR THE YEAR ENDED 31.03.2023**

(Rs. in lakh)

NAME OF THE LAB	Current Year 2022-23	Previous Year 2021-22
CBRI	0.00	0.00
IGIB	0.00	0.00
CCMB	0.00	0.00
CDRI	0.00	0.00
CECRI	-9.84	0.00
CEERI	0.00	0.00
CFTRI	0.00	0.00
CGCRI	0.00	0.00
CIMAP	0.00	0.00
CLRI	0.00	0.00
CMERI	0.00	0.00
CRRI	0.00	0.00
CSIO	0.41	0.41
CSMCRI	-24.21	0.07
IICB	0.00	0.00
IICT	0.00	0.00
IIP	0.00	0.00
IMT	-11.37	0.35
IIITR	-25.78	-82.87
MAD CX	0.00	0.00
NAL	-335.07	11.78
NBRI	0.00	-141.39
NCL	0.00	0.00
NEERI	-2.65	0.01
NGRI	0.00	0.00
NIO	-171.75	0.00
NML	0.15	0.00
NPL	0.00	0.00
IHBT	-56.79	0.00
AMPRI-BHOP	12.05	0.00
IMMT- BHU	0.00	0.00
IIIM-JAMMU	0.00	0.00
NEIST-JORH	0.00	0.00
NIIST-TRIV	0.00	0.00
SERC-CHENN	0.00	0.00
NIScPR	0.00	0.00
CIMFR	-400.60	0.00
HRDC	0.00	0.00
4 th PARADIM	-66.62	0.00
CSIR HQ	-443.09	3.03
GRAND TOTAL	-1535.16	-208.61
Net Recoupment due to labs/Instt	-1547.77	-224.26
Net Remittance due from labs/Instt	12.61	15.65

(-) value indicates recoupment due to the laboratories.

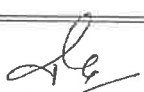

(VED PRAKASH PANDEY)
SECTION OFFICER (F&A)


(MANOJ KUMAR)
FINANCE & ACCOUNTS OFFICER

Schedule 4 INTEREST ETC. DEBITED TO PF RESERVE
FOR THE YEAR ENDED 31.03.2023

(Rs. in lakh)

NAME OF THE LAB	Current Year	Previous Year
	2022-23	2021-22
CBRI	189.36	212.62
IGIB	93.92	101.67
CCMB	197.99	226.33
CDRI	286.35	305.71
CECRI	96.11	106.81
CEERI	120.85	146.03
CFTRI	238.73	246.32
CGCRI	251.16	251.26
CIMAP	117.79	124.51
CLRI	167.55	190.31
CMERI	251.87	246.28
CRRI	225.00	239.63
CSIO	197.94	225.17
CSMCRI	104.10	108.27
IICB	146.35	145.98
IICT	267.45	269.57
IIF	141.35	150.01
IMT	98.83	98.52
ITRC	111.03	97.81
MDCX	15.31	10.84
NAL	513.17	483.13
NBRI	137.84	130.38
NCL	232.01	248.18
NEERI	233.65	209.99
NGRI	160.92	171.10
NIO	93.42	119.56
NML	248.41	280.63
NPL	263.89	286.12
IHBT	61.41	63.17
AMPRI	109.92	105.84
IMMT	111.02	115.90
IIIM	106.01	127.38
NEIST	31.37	30.15
NIIST	67.87	83.36
SERCMD	119.31	118.31
NIScPR	191.65	211.42
CIMFR	587.72	596.01
HRDC	27.02	27.90
4PI	20.76	18.16
All Labs	6636.41	6930.34
CSIRHQ	477.58	429.77
Total	7113.97	7360.11


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FINANCE & ACCOUNTS OFFICER

PROVIDENT FUND RECEIPTS & PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31.03.2023

Particulars	(Rs. in lakh)	
	Current Year 2022-23	Previous Year 2021-22
RECEIPTS		
Opening Balance		
a) Cash in hand		
b) Bank Balances		
I) In Saving accounts	60.86	687.49
ii) In deposit accounts	166580.51	168010.51
TOTAL	166641.37	168698.00
Remittance received from Laboratories	3470.40	5313.72
Interest earned on PF Investment	0.00	0.00
Encashment of PF Investment	0.00	0.00
Bank Interest	6749.45	6617.58
GRAND TOTAL	176861.22	180629.30
PAYMENTS		
Recoupment to Laboratories	15238.84	13987.93
TOTAL	15238.84	13987.93
Closing Balance		
a) Cash in hand		
b) Bank Balances		
I) In Savings accounts	6.87	60.86
ii) In deposit accounts	161615.51	166580.51
TOTAL	161622.38	166641.37
GRAND TOTAL	176861.22	180629.30


(MANOJ KUMAR)
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(RAKESH BIDALIA)
SR.DY. FINANCIAL ADVISER

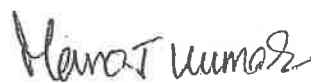
SCHEDULE 5

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS

1. The Provident Fund of Council of Scientific & Industrial Research is notified in the Schedule (Serial No. 41) to Provident Fund Act of 1925 appended to General Provident Fund Rules 1960 (Swamy's publication) as Appendix A.
2. Prior to 1.4.2003 the Accounts of CSIR Provident Fund were included in the main Accounts of Council of Scientific & Industrial Research. In order to introduce Accrual System of Accounts in the standard format prescribed by Govt. of India, the Provident fund Accounts has been prepared separately w.e.f. 1.4.2003 and annexed with the main Accounts.
3. Accounts of CSIR Provident fund have been prepared on accrual basis as far as practicable.
4. The Provident Fund Bank Account is maintained with the State Bank of India, Parliament Street branch, New Delhi by the Central P F Office at CSIR Headquarters.
5. The subscribers of CSIR Provident Fund are scattered in 40 accounting units and their centers all over the country. Excess of recoveries of subscriptions/advances over withdrawals/advances is remitted to Central P F Office, CSIR by the Laboratories on monthly basis. Likewise, excess of payment over recoveries is recouped from the P F Central Office, CSIR to the laboratories.
6. Any un-remitted or un-recouped amount projected in the Balance Sheet as remittance/Recoupment due.
7. The subsidiary records e.g., Subscriber's Ledgers, Broadsheets etc. are maintained by the Laboratories.
8. Income from investment of Provident Fund accumulation is credited to Provident Fund Reserve, maintained by the Central P F Office at CSIR Headquarters and all liabilities on account of interest etc. credited to subscriber's accounts by the laboratories are met from this reserve. The balance in the reserve fund is maintained to cover the shortfall in the earnings from investment to the liabilities to subscribers, if any.



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9. Provident Fund in transit consists of (i) Inter-Laboratory transfer of Provident Fund and (ii) funds remitted/recouped by Laboratories to Central Office or vice versa and not accounted for in the Central Office or Laboratories account respectively.

10. The amount of Provident Fund Remittance/Recoupment Due, either from Lab or HQ, was projected both on the Asset side and Liability side of the CSIR Consolidated Balance Sheet prepared prior to 1.4.2003. The projection was made for the purpose of monitoring and watching the amount of Remittance/ Recoupment due. With the introduction of Accrual system of Accounting, the Provident Fund Account has been compiled separately and, thus, remittance due from Labs and recoupment due to labs are projected on the asset side and liability side respectively. Therefore, projection of PF Remittance/ Recoupment Due on both liability and asset side is no longer required for the purpose of Balance Sheet on prescribed Standard Format. Necessary rectification has been done in the Balance Sheet as at 31.3.2004.

11. The accumulated Provident Fund has been placed in the Fixed Deposits with the following banks/institutes:

(Rs. In lakh)

Canara Bank	9600.00
SDS Account (SBI)	1210.51
Punjab & Sind Bank	85348.00
State Bank of India	37612.00
Union Bank	27845.00
TOTAL	161615.51



(VED PRAKASH PANDEY)
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**ANNUAL ACCOUNTS
&
BALANCE SHEET
CONTRIBUTORY PENSION SCHEME
(NPS)**

2022-23



संशोधन विज्ञान आयोग
CSIR
भारत का नवाचार इंजन
The Innovation Engine of India

Council of Scientific & Industrial Research

Anusandhan Bhawan, 2 Rafi Marg, New Delhi- 110001

COUNCIL OF SCIENTIFIC & INDUSTRIAL RESEARCH
ANUSANDHAN BHAVAN, RAFI MARG, NEW DELHI-110 001

CSIR NATIONAL PENSION SCHEME (NPS)
BALANCE SHEET AS AT 31ST MARCH, 2023

(Rs. In lakh)		
Heads	Current Year 2022-23	Previous Year 2021-22

Liabilities

SUBSCRIPTION AND CONTRIBUTION	2035.98	1940.83
TOTAL	2035.98	1940.83

Assets

TERM DEPOSITS	1995.00	1910.00
ACCRUED INTEREST	34.83	19.64
Closing Balance		
1) In Saving accounts	6.15	11.19
TOTAL	2035.98	1940.83


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CSIR NATIONAL PENSION SCHEME(NPS)
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2023

Heads	(Rs. in lakh)	
	Current Year 2022-23	Previous Year 2021-22

INCOME

Interest on Saving Account	0.41	0.6
Interest received from Lab/Instts.	0.00	0.00
Interest on FDR(s)	79.55	67.55
Accrued Interest	34.83	19.64
Excess of Expenditure over Income	0.00	0.00

TOTAL

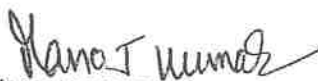
114.79	87.79
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EXPENDITURE

Remittance to Lab/Instts.	0	7.15
Final payment of Subscribers		
Excess of Income Over Expenditure	114.79	80.64

Total

114.79	87.79
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COUNCIL OF SCIENTIFIC & INDUSTRIAL RESEARCH
ANUSANDHAN BHAVAN, RAFI MARG, NEW DELHI-110 001


CSIR NATIONAL PENSION SCHEME(NPS)
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2023

(Rs. in lakh)		
Heads	Current Year 2022-23	Previous Year 2021-22
RECEIPTS		
Opening Balance		
Bank Balances		
i) In Saving Accounts	11.19	10.19
ii) In deposit accounts	1910.00	1850.00
Recoupment from Labs/Instts.		
Interest Remitted by Labs/Instts.		
Interest on FDRs	79.55	67.55
Interest on Saving Account	0.41	0.6
TOTAL	2001.15	1928.34

PAYMENTS

Remittance to Lab/Instt.	0.00	7.15
Final Payment	0.00	0.00
Closing Balance		
Bank Balances		
i) In Savings accounts	6.15	11.19
ii) In deposit accounts	1995.00	1910.00
TOTAL	2001.15	1928.34


(MANOJ KUMAR)
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COUNCIL OF SCIENTIFIC & INDUSTRIAL RESEARCH
ANUSANDHAN BHAVAN, RAFI MARG, NEW DELHI-110 001

CSIR NATIONAL PENSION SCHEME(NPS)

2022-23

Schedule-I	Rs.in Lakhs
Liability:	
NPS Funds Accumulation	
Opening Balance	1940.83
Add: Subscription Received from Labs/Instit., during the Financial Year 2022-23	
Add: Interest Refundable/adjustable	95.15
Less: Payment during the year	0.00
Balance Amount as on 31-03-2023	2035.98



(VED PRAKASH PANDEY)
SECTION OFFICER (F&A)



(MANOJ KUMAR)
FINANCE & ACCOUNTS OFFICER



(RAKESH BIDALIA)
SR.DY.FINANCIAL ADVISER

AUDIT REPORT

2022-23



सोपसआइआर
CSIR
भारत का नवाचार इंजन
The Innovation Engine of India

Council of Scientific & Industrial Research

Anusandhan Bhawan, 2 Rafi Marg, New Delhi- 110001

Separate Audit Report on the Annual Accounts of the Council of Scientific and Industrial Research, New Delhi for the year 2022-23.

We have audited the attached Balance Sheet of the Council of Scientific and Industrial Research (CSIR), New Delhi as of 31 March 2023 and the Income and Expenditure Accounts/Receipts and Payments Account for the year ended on that date under Section 20 (1) of the Comptroller and Auditor General of India's (Duties, Powers and Conditions of Service) Act, 1971 read with Rule 68 of Rules and Regulations and Bye-laws of CSIR registered as a society in the year 1942 under the Societies Registration Act 1860. The audit has been entrusted for the period up to 2022-23. These financial statements include the accounts of 41 national laboratories/ institutes/centres of CSIR. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This Separate Audit Report contains the comments of the Comptroller and Auditor General of India on the accounting treatment only regarding classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions concerning compliance with Laws, Rules and Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Reports/Comptroller and Auditor General's Audit Reports separately.

3. We have conducted our audit following auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

4. An audit which was conducted on a test basis, includes examining evidence supporting the amounts and disclosure in the financial statements of 14 laboratories/institutes including CSIR (Hqrs.) (Appendix/Table 1). The assets/liabilities of these 14 laboratories/institutes constituted 59.90 per cent of the total liabilities/assets of CSIR. We believe that our audit provides a reasonable basis for our opinion.

5. Based on our audit, we report that-

(i) We have obtained all the information and explanations except those stated in the report, which to the best of our knowledge and belief were necessary for our audit.

(ii) The Balance Sheet, Income and Expenditure Account and Receipt and Payments Account dealt with by this report have been drawn up in the format approved by the Government of India.

(iii) In our opinion, proper books of accounts and other relevant records have been maintained by CSIR, except those stated in this audit report.

(iv) We further report that --

A. LIABILITIES

A.1 Current Liabilities and Provisions

A.1.1 Deposits for Externally Funded Projects

(a) Two laboratories (CSIO and NPL) depicted balances of Rs. 7116.36 lakh¹ as Deposits for Externally Funded Projects which were net figures consisting of positive balances of Rs. 7127.06 lakh² and negative balances of Rs. 10.70 lakh³ under externally funded projects, which were set-off against each other while representing the amount in the Balance Sheets.

As the negative balances were nothing but the excess expenditure incurred against the amount available with these laboratories which was to be received from the project sponsoring agencies, netting of excess expenditure led these labs to understate their current liabilities (Deposits for Externally Funded Projects) as well as current assets (Excess expenditure incurred on projects – Receivable) each by Rs. 10.70 lakh.

(b) Two laboratories⁴ made advance payments totalling Rs. 520.02 lakh out of externally funded projects. The same was booked as the final payment instead of showing the same as Advances in Current Assets. As a result, Current Liabilities (Deposits for Externally Funded Projects) as well as Current Assets (Advances) each were understated by Rs. 520.02 lakh.

A.1.2 Other Liabilities

(a) In March 2021, CSIR put on hold all distribution of money/honorarium among staff for any project or work. As of March 2021, CSIR had an outstanding liability of Rs. 4114.85 lakh on account of distribution of royalty/premia among staff. However, despite the above order stopping the payment, CSIR (HQ and Labs) kept increasing its liability to Rs. 4731.63 lakh (as of March 2022) and to Rs. 5533.25 lakh (as of March 2023). Thus, liabilities on this account were created without any authority during 2021-22 and 2022-23. This led to the overstatement of other liabilities by Rs. 1418.40 lakh⁵ and the understatement of the Lab Reserve Fund (Schedule 2) by the same amount.

(b) CSIR HQ did not depict liability on account of an outstanding audit fee amounting to Rs. 173.37 lakh (till March 2022). CSIR also did not make provision for audit fee for the year 2022-23. Thus, current liability as well as expenditure was understated by Rs. 173.37 lakh.

A.1.3 Provisions

(a) CDRI did not make a provision for payment of Rs. 81.60 lakh to be made to Contractors (Specialized Cleaning and Allied services) and Project Associates during 2022-23. Thus, Provisions as well as expenditure was understated by Rs. 81.60 lakh each.

(b) NCL did not make a provision in respect of electricity bills amounting to Rs. 65.93 lakh. As a result, Provision as well as expenditure was understated by Rs. 65.93 lakh.

¹ CSIO – Rs. 2737.74 lakh and NPL – Rs. 4378.62 lakh

² CSIO – Rs. 2745.86 lakh and NPL – Rs. 4381.20 lakh

³ CSIO – Rs. 8.12 lakh and NPL – Rs. 2.58 lakh

⁴ CSIO – Rs. 24.39 lakh and NPL – Rs. 495.63 lakh

⁵ Rs. 5533.25 lakh (liability as on 31 March 2023) – Rs. 4114.85 lakh (liability as on 31 March 2021)

(c) CMERI did not make provision for liabilities of Security/manpower Services (Rs. 22.26 lakh) and Children Education Allowance (Rs. 54.00 lakh). Thus, Provisions as well as expenditures were understated by Rs.76.26 lakh each.

(d) CMC, Chennai did not make provisions for payments amounting to Rs. 63.27 lakh for electricity charges, Security and manpower services and Children's Education Allowance for 2022-23. Thus, it understated its current liabilities (Provision) as well as expenditure by Rs. 63.27 lakh.

B. ASSETS

B.1 Fixed Assets

(a) In Schedule 6 of NPL accounts, additions of Rs 200.67 lakh during the year under the head 'Buildings' included Rs. 139.09 lakh of outstanding payment towards 'Construction of Metrology Block at NPL Campus' which was completed in March 2014. Non-capitalizing the same in the relevant year resulted in an overstatement of fixed assets and an understatement of prior period expenditure on account of accumulated depreciation from March 2014 to 2022 (at the rate of per cent for 2013-14 to 2021-22 totaling 18 per cent) each by Rs. 25.04 lakh.

(b) In NPL, equipment of Rs. 57.19 lakh received and installed in December 2021 was not capitalized against which an advance against LC of Rs. 60.24 lakh was lying outstanding under Schedule-8 "Current Assets, Loans and Advances". Due to this, Fixed Assets were understated by Rs. 45.75 lakh (Rs. 57.19 lakh – accumulated depreciation of Rs. 11.44 lakh), bank balance was understated by Rs. 3.05 lakh (LC of Rs. 60.24 lakh – payment of Rs. 57.19 lakh) and overstatement of Current Assets by Rs. 60.24 lakh. Additionally, non-capitalization of equipment during the previous year resulted in an understatement of expenditure owing to a depreciation by Rs. 11.44 lakh.

(c) Equipment of Rs. 53.40 lakh received and installed in August 2021 in NPL was not capitalized against which an advance of Rs. 52.77 lakh was lying outstanding under the head 'Advance on Capital Account' of Schedule-8. Due to this, the Fixed Assets were understated by Rs. 42.09 lakh (Rs. 52.77 lakh-accumulated depreciation of Rs. 10.68 lakh) and the Current Assets ('Capital Advances') overstated by Rs. 52.77 lakh. Additionally, the non-capitalization of equipment during the previous year resulted in an understatement of expenditure owing to a depreciation by Rs. 10.68 lakh.

(d) Schedule-6 (Fixed Assets) of NBRI depicted the gross block of fixed assets under the sub-head 'Building' an addition of Rs. 406.63 lakh during the year. However, NBRI capitalized expenditure incurred on repairs and maintenance works of buildings (painting and termite treatment) amounting to Rs. 10.20 lakh. Thus, Fixed Assets (Buildings) were overstated by Rs. 10.00 lakh (i.e., Rs. 10.20 lakh–2 per cent depreciation thereon) corresponding to an understatement of Expenditure (Repair & Maintenance - Schedule-13) by the same amount.

(e) In Schedule-6 (Fixed Assets) of CMERI, a sum of Rs. 21.49 lakh was shown as 'additions during the year' under the head "Library Books". Out of the aforesaid amount, Rs. 19.38 lakh was paid towards subscription to 'electronic journals' and booked under 'Library Books' head instead of "Electronic Journals" head. This misclassification led to

undercharging of depreciation amounting to Rs. 1.94 lakh (10 per cent of 19.38 lakh), understatement of expenditure and overstatement of Fixed Assets by the same amount.

(f) Computer Software costing Rs. 59.18 lakh procured during 2022-23 was booked under the sub-head 'Other consumable items' (Schedule 14) instead of 'Computer Equipment/Major Software' head in Fixed Assets by CMERI. Due to this, Fixed Assets were understated to the extent of Rs. 59.17 lakh and expenditure was overstated by the same amount.

(g) CMERI awarded a work order for Rs. 33.97 lakh to PWD, Arunachal Pradesh in March 2018. The work was completed in September 2018 with an expenditure of Rs. 28.46 lakh. However, this completed work was not capitalised and the whole amount of Rs. 33.97 lakh was depicted as WIP as of 31st March 2023. This resulted in an overstatement of WIP by Rs. 33.97 lakh, an understatement of Fixed Assets by Rs. 28.46 lakh and an understatement of Current Assets-Advance to Govt Agencies, Suppliers and Contractors (Schedule 8) by Rs. 5.51 lakh. Further, depreciation as well as expenditure was understated by Rs. 2.85 lakh (2% of Rs. 28.46 lakh for 5 years).

(h) An amount of Rs. 31.49 lakh towards Assets in Transit was included in the closing balance of Work in Progress of CMERI. This pertained to an earlier period balance and was not accounted for in the 'Fixed Assets' till 31st March 2023. This resulted in an overstatement of WIP by Rs.31.49 lakh and an understatement of Fixed Assets as of March 2023 by the same amount.

(i) During 2022-23, an amount of Rs. 546.45 lakh was deducted under WIP and capitalised by CMERI. Out of the capitalised amount of Rs. 546.45 lakh, Rs. 97.36 lakh pertained to three deposited works completed between August 2013 to April 2016, but depreciation on these completed works, amounting to Rs. 18.69 lakh, was not adjusted in Annual Accounts. This resulted in an overstatement of fixed assets and an understatement of prior-period expenditure by Rs. 18.69 lakh.

(j) An amount of Rs. 24.33 lakh (Voucher no. 1168 for Rs. 5.16 lakh, Voucher no. 1263 for Rs. 15.19 lakh and Voucher no. 1303 for Rs. 3.98 lakh) spent on the purchase of software by TKDL was booked as expenditure instead of assets. This led to an overstatement of expenditure and an understatement of assets each by Rs. 24.33 lakh.

(k) One printer, procured by NIIST for Rs. 1.25 lakh (Voucher No. 4257 of 02/2023), was wrongly booked under other consumables instead of the Asset account "Computer & Equipment/Major Computer Software". Thus, the fixed assets were understated by Rs. 1 lakh (Rs. 1.25 lakh less 20 per cent depreciation) besides overstatement of expenditure.

B.2 Current Assets, Loans and Advances

B.2.1 Inventories

CDRI did not include closing stock of medicine amounting to Rs. 63.25 lakh in its inventories. Hence, current assets were understated by Rs. 63.25 lakh and expenditure was overstated by the same amount.

B.2.2 Cash and Bank Balance

(a) NPL did not include an amount of Rs. 3866.92 lakh held at its HDFC Bank account under 'Current Assets' understating its current assets as well as liabilities both by Rs. 3866.92 lakh.

Moreover, NPL did not depict the details of balances held in this Bank Account in Schedule-18 "Contingent Liabilities and Notes to Accounts". Due to non-inclusion, an interest of Rs. 2.55 lakh credited during the year against the balance (s) held in the Savings Bank Account (with HDFC Bank) till March 2023 was also not taken as receipts by the NPL which resulted in understatement of current assets as well as income during the year.

(b) CSIR did not include the advances/margin money for LCs out of externally fund projects as its assets in the accounts. Test-check of the same in a lab in this regard, namely, NPL disclosed that an amount of Rs. 5416.92 lakh held towards margin money for LC out of externally funded projects was not shown in the accounts as current asset under Schedule-8 which had led to an understatement of current assets as well as liabilities against these projects under Schedule-5 both by Rs. 5416.92 lakh.

B.2.3 Accrued Interest

(a) NPL received an interest of Rs. 7.28 lakh (including Rs. 3.95 lakh as compounded interest plus Rs. 3.33 lakh as accrued interest) on the investments of funds held under LRF and EAPs. However, NPL neither accounted for the compounded interest nor took the amount of accrued interest in the books of account. This resulted in an understatement of bank balance under Schedule 8: Current Assets besides Reserves and Surplus on account of LRF as well as current liabilities towards Externally Funded Projects by Rs. 7.28 lakh.

(b) As per Bank Statements furnished by NBRI, interest accrued during the year 2022-23 in respect of the Savings Bank Account was Rs.2.60 lakh. This amount was not shown in Schedule 8: Current Assets, Loans and Advances. This resulted in an understatement of assets as well as liabilities by Rs.2.60 lakh.

C. INCOME AND EXPENDITURE ACCOUNT

C.1 Income

C.1.1 Other Income

Income of Rs. 99.16 lakh⁶ on account of HRA receipts from UGC towards JRFs/SRFs/ Fellows etc. were wrongly classified as 'Miscellaneous Deposits and Advances' under Schedule-5 "Current liabilities" instead of income of NPL. This resulted in an understatement of income besides an overstatement of liabilities both by Rs. 99.16 lakh.

C.2 Expenditure

C.2.1 Establishment expenses

(a) Payment of Rs. 126.54 lakh⁷ on account of arrears of increase in employer's NPS contribution for the period November 2019 to December 2021 was booked as expenditure of 2022-23 by CSIO. This led to an overstatement of expenditure and an understatement of prior period expenses by Rs. 126.54 lakh.

(b) NIIST did not include the expenditure incurred towards Children's Education Allowance/Tuition Fees pertaining to the year 2022-23 of Rs. 28.89 lakh in the Annual

⁶ Rs. 39.37 lakh during 2021-22 & Rs. 59.79 lakh received during 2022-23

⁷ Voucher No. P001720422 – Rs. 7593790, Voucher No. P001730422 – Rs. 2717243, P001740422 – Rs. 1494349 and P001750422 – Rs. 848677

Accounts. As a result, the expenditure as well as provisions were understated by Rs. 28.89 lakh.

C.2.2 Administrative expenses

(a) In CSMCRI, the total bill for the period from 17th of March to 16th April 2023 was Rs. 14.16 lakh. As half of the monthly average electricity bills is Rs. 7.08 lakh, the Centre was to provide Rs 7.08 lakh accordingly which was not done. As a result, Current Liabilities (Provision) as well as expenditure was understated by Rs. 7.08 lakh.

C.2.3 Other Research expenses

Payment of Rs. 14.83 lakh⁸ pertaining to the period 2019-20, 2020-21 and 2021-22 was booked by HRDG as expenditure for 2022-23. This led to an overstatement of expenditure and an understatement of prior period expenses by Rs. 14.83 lakh.

D. Receipt and Payment Account

D.1 Payments

The cash Book of NPL revealed a payment of Rs. 37.00 lakh to FICCI, New Delhi from Lab Reserve Fund while taking the same as a 'Security Deposit' under Schedule-8 of the Balance Sheet. However, the same was found to be only Bank Guarantee paper(s) against which no amount was debited and paid by the bank to FICCI. This resulted in the overstatement of payments besides the overstatement of current assets on account of 'Security Deposits' in the annual accounts.

E. Grant-in-Aid

During 2022-23, CSIR received sanction for the release of grants-in-aid of Rs. 5829.42 crore through the Treasury Single Account (TSA) of the Reserve Bank of India under the TSA system, besides having an unspent balance of Rs. 4.67 crore of the previous year. After incurring a total expenditure of Rs. 5808.60 crore by 31 March 2023, an amount of Rs. 25.49 crore lapsed in the TSA account. However, CSIR did not disclose an unspent balance of Rs. 3.61 crore lying with NPL (Refer above Para No. A.2.2). Thus, CSIR had having unspent balance of Rs. 3.61 crore as of March 2023.

F. Management Letter

Deficiencies which have not been included in the Audit Report have been brought to the notice of CSIR through a management letter issued separately for remedial/corrective action

(v) Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income and Expenditure Account and Receipts and Payment Account dealt with by this report agree with the books of accounts.

(vi) In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, subject to the significant matters stated above and other matters

⁸ Payment voucher no. 2750 – Rs. 166037 and Voucher no. 2751 – Rs. 190593 (payment to NICSI for the period April 2021 to March 2022), Voucher no. 21132 – Rs. 575001 (payment to Delhi University for the period 2020-21), Voucher no. 20912 – Rs. 174840 (payment to National Institute of Plant Genome Research for the period May to July 2019), Voucher no. 20971 – Rs. 195849 (payment to PGIMER, Chandigarh for the period January to February 2022) and Voucher no. 2625 – Rs. 180899 (payment to NEIST, Jorhat for the period March 2022)

mentioned in Annexure to this Audit Report give a true and fair view in conformity with accounting principles generally accepted in India:

- (a) *In so far as it relates to the balance sheet, of state of affairs of the Council of Scientific and Industrial Research, New Delhi as of 31 March 2023; and*
- (b) *In so far as it relates to the Income and Expenditure Account, of the deficit, for the year ended on that date.*

For and on behalf of C&AG of India



Director General of Audit
(Environment and Scientific Departments)

Dated:
Place: New Delhi

Annexure to Separate Audit Report

1 Adequacy of Internal Audit System

CSIR has an Internal Audit wing for conducting internal auditing of all its laboratories/ institutes/ centres. Out of 24 laboratories/ institutes planned for internal audit during the year 2022-23, an internal audit of all 24 laboratories/ institutes was carried out. Audit observed that a total of 3469 internal audit paras pertaining to the years 2005-06 to 2021-22 were outstanding for compliance/ settlement out of which 1353 paras were more than five years old.

2. Adequacy of Internal Control System

2.1 Inefficient management of funds

CSIR HQ kept on holding the funds with itself (i.e. unspent Govt. grant of Rs. 410.05 crore under Schedule-5 "Current Liabilities and Provision") while other laboratories show overspending against the available Govt. grant. However, post-consolidation of the accounts at the end of financial year, the unspent balance of grant was nullified. As the excess funds available with CSIR Hq. were not made available to the laboratories for setting-off the negative balances at the end of financial year or during next year, this shows poor/inefficient management of Govt. Funds. Instances noticed during certification audit were discussed as below: -

- (a) Opening balance against Unspent Grant carried forward by the NPL was found to be Rs. (-) 39.62 crore which was increased to Rs. (-) 41.28 crore at the end of the year despite having an unspent balance of the grant of Rs. 3.61 crore after incurring expenditure against the available Govt. Grant. Taking into account the unspent amount, the closing balance against the unspent grant should be depicted as Rs. (-) 36.01 crore. Hence, there was a difference of Rs. 5.27 crore with the balance reported in the accounts, against which neither any reconciliation nor disclosure was made in the accounts.
- (b) Similarly, CSMCRI also depicted an amount of Rs. () 242.52 lakh as 'unspent grant carried forward' without any reconciliation or disclosure in the accounts.

2.2 Weakness in controls over financial statements due to non-reconciliation with balances as per bank statements was noticed in the following cases: -

Scrutiny of Bank Reconciliation Statements for the quarter ending 31 March 2023 of sampled laboratories/ institutes, including CSIR (Hqrs.) revealed that large numbers of old bank transactions were pending for reconciliation/ adjustment, yet earnest efforts were not made to identify/ adopt them in their books of accounts, which are detailed below:

- (a) Three sampled laboratories/ institutes reported the Cheques amounting to Rs 120.46 lakh issued more than six months ago as 'Uncashed cheques', even though these had already been time-barred.

Details of uncashed cheques that have become time-barred

Institute	Amount in Rs.	Pertaining to
AMPRI	10947553	2018-19 and before

NBRI	1089513	October 2022 and before
CSIR HQ (URDIP)	9266	June 2022
Total	12046332	

(b) Credits of Rs. 800.65 lakh offered by the bankers of 5 sampled laboratories/ institutes in October 2022 and before were not taken in the books of accounts and kept pending for reconciliation.

Details of credits offered by banks but not taken in Cash Book

Institute	Amount in Rs.	Pertaining to
AMPRI	328415	October 2022 and before
NCL	15634232	2021-22
CMERI	8835952	2017-18 to 2021-22
CIMFR	468.99 lakh	2021-22 and before
CSMCRI	8367605	2021-22 and before

(c) Bankers of 7 sampled laboratories/ institutes had debited their bank accounts with a sum of Rs 533.58 lakh in 2021-22 and before, yet these laboratories/ institutes did not initiate any action for identification of authenticity/ veracity of these debits and the same are still pending under reconciliation/ adoption, as of 31 March 2023.

Details of debits made by banks but not taken in Cash Book

Institute	Amount (Rs.)	Pertaining to
AMPRI	1593986	2020-21 and before
NCL	24000	2018-19
CMERI	46394275	2017-18 to 2021-22
CIMFR	0.85 lakh	2021-22 and before
CSIR HQ (TKDL)	160016	January 2021
CMC	113104	2021-22
CSMCRI	4987136	2021-22 and before

(d) Cheques/valuables worth Rs. 57.06 lakh deposited in banks were not credited into the accounts of two laboratories.

Details of valuables deposited in banks but not credited into bank account

Institute	Amount (Rs.)	Pertaining to
AMPRI	5681677	2021-22
CSIR HQ (URDIP)	24309	Information not provided

(e) The 'Bank balance in Term Deposit Account' was stated as Rs. 71.05 crore by IICT which pertained to the investment of funds out of balances under LRF and Externally Funded Projects. However, the bank confirmation revealed the amount as Rs.71.40 crore. Due to non-reconciliation, there was an understatement of current assets and consequent liabilities both by Rs. 35 lakh.

(f) Similarly, CIMFR earned Rs. 1203.84 lakh towards interest earned during the year 2022-23 on the savings bank account. However, the same was depicted in Schedule-10 (Interest earned for the year), as Rs. 1209.97 lakh. However, no reconciliation of figures was made despite difference of Rs. 6.13 lakh in two sets of statements.

(g) AMPRI disposed of unserviceable equipment for Rs. 25.65 lakh and the sale proceeds were received by the institute during 2022-23. However, these sale proceeds were not taken into account as profit on the sale of assets under Schedule 11 of the Income & Expenditure Account. Thus, due to non-reconciliation of the balances held in the bank account, the income as well as the Current Assets (Schedule-8) under the head 'Bank Balance in Saving Account' was understated by Rs. 25.65 lakh.

(h) Despite having unreconciled credits of Rs. 15.98 lakh in the bank, the same were taken as income under the head 'Other Misc. Receipts' in Schedule-11 'Other Income' of NPL. Since the nature of the deposit/withdrawal of the entries was not ascertained before booking the same as income instead of a liability, this resulted in an overstatement of income besides an understatement of current liabilities by Rs. 15.98 lakh.

(i) Due to non-reconciliation of the bank balances, NIIST did not include an amount of Rs. 33.12 lakh received against sale of unserviceable stores in March 2023 as its income.

(j) In NIIST, an unidentified amount of Rs. 2.75 lakh received from the bank was credited to the LRF account instead of booking the same to 'Suspense A/c' for temporary booking, awaiting final adjustment to the proper head of Accounts. Due to this, LRF is overstated by Rs. 2.75 lakh and Current Liabilities is understated by the same amount.

(k) NCL furnished third-party confirmation from its bankers for an amount of Rs. 665.35 lakh as deposits in margin money for LC against the amount of Rs. 1306.83 lakh shown in its accounts, indicating a difference of Rs. 641.48 lakh.


3. System of physical verification of assets and inventories

(a) Out of 14 sampled laboratories/CSIR HQ, seven Laboratories /institutes (including CSIR HQ) of CSIR did not conduct physical verification of assets during the year and four Laboratories /institutes (including CSIR HQ) did not conduct physical verification of inventories during the year (Table-2). Besides, two institutes did not furnish physical verification reports of assets and one institute did not furnish physical verification reports of inventories to audit. In seven institutes, the Assets/Inventory Register was not in the format/not maintained.

(b) Various quantities of 325 types of unserviceable items with a book value of Rs. 665.69 lakh already retired from active use were held for disposal by CIMFR as of 31.03.2023.

(c) As per Schedule 6 -Fixed Assets of ICT, additions and closing balance against Computer Equipment/Major Computer Software were Rs. 229.82 lakh and Rs. 587.06 lakh respectively. However, as per the Abstract Assets Register, Rs. 227.62 lakh and Rs 584.86 lakh have been shown as additions and closing balances during the year. This difference needs to be reconciled.

(d) Physical verification of the library in NPL conducted in 2021-22 revealed that 39 books of Rs. 2.49 lakh were missing from the library/lost from the readers.


Dy. Director (Inspection)

Appendix

Table 1: Details of sampled laboratories/ institutes of CSIR, New Delhi

(Rupees in crore)

Sl. No.	Name of Laboratory	Liabilities/ Assets
1.	Central Drug Research Institute, Lucknow	472.73
2.	Central Scientific Instruments Organisation, Chandigarh	200.31
3.	National Botanical Research Institute, Lucknow	140.64
4.	Advanced Materials and Process Research Institute, Bhopal	124.93
5.	National Institute for Interdisciplinary Science and Technology, Trivandrum	156.05
6.	Madras Complex, Chennai	14.97
7.	Central Salt and Marine Chemical Research Institute, Bhavnagar	109.75
8.	Central Institute of Mining and Fuel Research, Dhanbad	2813.57
9.	Central Mechanical Engineering Research Institute, Durgapur	181.84
10.	CSIR (Headquarters), New Delhi	1717.58
11.	Indian Institute of Chemical Technology, Hyderabad	461.57
12.	National Aerospace Laboratories, Bengaluru	1013.00
13.	National Chemical Laboratory, Pune	394.97
14.	National Physical Laboratory, Delhi	245.96
Total		8047.87

Table 2: Details of physical verification in sampled laboratories/institutes of CSIR, New Delhi

Sl. No.	Name of Laboratory	Whether physical verification of assets conducted during 2022-23	Whether physical verification of inventories conducted during 2022-23	Assets/ Inventory Register not maintained in proper format/not maintained
1.	Central Drug Research Institute, Lucknow	No	Yes	
2.	Central Scientific Instruments Organisation, Chandigarh	Yes	Yes	
3.	National Botanical Research Institute, Lucknow	Yes	Yes	The Inventory Register is not

				maintained in proper format
4.	Advanced Materials and Process Research Institute, Bhopal	No	Yes	Assets Register not maintained in a proper format
5.	National Institute for Interdisciplinary Science and Technology, Trivandrum	-		Assets Register not maintained in a proper format
6.	Madras Complex, Chennai	No	Yes	
7.	Central Salt and Marine Chemical Research Institute, Bhavnagar	-		Assets Register not complete.
8.	Central Institute of Mining and Fuel Research, Dhanbad	No	No	
9.	Central Mechanical Engineering Research Institute, Durgapur	Yes	Yes	Inventory Register is not maintained in a proper format
10.	CSIR (Headquarters), New Delhi			
	HRDG	No	Yes	
	TKDL	No ⁹	No	
	IPU	No ¹⁰	No	
11.	Indian Institute of Chemical Technology, Hyderabad	Physical verification report not furnished to audit.	No	Assets Register not maintained in proper format.
12.	National Aerospace Laboratories, Bengaluru	Physical verification report not furnished to audit.	Physical verification report not furnished to audit.	Assets Register not maintained
13.	National Chemical Laboratory, Pune	No	No	
14.	National Physical Laboratory, Delhi	No	Yes	

⁹ Last physical verification of assets/inventories was conducted in 2017-18

¹⁰ Last physical verification of assets/inventories was conducted in 2019-20