सत्यमेव जयते

चेतन प्रकाश जैन
अपर सचिव एवं वित्तीय सलाहकार
CHETAN PRAKASH JAIN
Additional Secretary & Financial Adviser

सीएसआईआर
CSIR
भारत का नवाचार इंजन
The Innovation Engine of India

वैज्ञानिक तथा औद्योगिक अनुसंधान परिषद्
Council of Scientific & Industrial Research

No. 42-1(1)/Comp./Accts/2025-26 Dated: 08th March, 2026

To: Directors/Heads,
All National Labs/Instts/Units of CSIR

विषय/Sub: Issue of instructions for timely & smooth annual closing along with timely preparation/compilation/signing of annual accounts for the F.Y. 2025-26 -reg.

महोदय/महोदया,

As you are aware that with the support & effort of the team of Officers & staff under the leadership of respective Directors/Heads, all the CSIR Labs/Units have ensured a successful year end closing of the last two financial years (2023-24 & 2024-25) along with the preparation/compilation of annual accounts. As we are approaching the closing of the current financial year 2025-26, it is an appropriate time to request you to kindly ensure that the concerned Officers & staff of all the CSIR Labs/Institutes/Units are adequately sensitized to ensure timely & successful annual closing of the current financial year.

2. In this context, an important requirement is that the recurrent observations appearing in the Separate Audit Report (SAR) on the accounts of CSIR should be duly taken care of. CSIR Hqrs Finance wing has been regularly sensitizing the Labs/Units to take due care to avoid raising of repeated audit observations on various matters. It is important that sustained efforts are made in this area by the Labs/Units.

3. You would also appreciate that the financial year closing and preparation of annual accounts is a task of significant importance which requires close co-ordination, collaboration and support of all the concerned divisions in the Labs/Units. It is also imperative that all the concerned divisions in the Lab/Unit work in a spirit of collegiality towards achieving the time targeted goals & objectives. You may also note that as AMS is a live software, therefore, the annual accounts for the F.Y. 2025-26 will have to be prepared, compiled & signed by all the CSIR Labs/Units/Hqrs as also the consolidated CSIR on 01st April, 2026 as was done last year.

4. You are, therefore, requested to issue requisite instructions to all concerned divisions in your Lab/Unit so that they are fully prepared & geared up to ensure completion of this work in an immaculate manner. A copy of the timelines and instructions already circulated vide CSIR letter no. 42-4(4)/ERP/Accts/2021 dated 08.12.2025 and 42-1(1)/Comp./Accts/2025-26 dated 20.02.2026 is being enclosed with this letter for your reference and bringing the same to the notice of all concerned in the Lab/Unit.

Contd.

5. Since some gazetted holidays/weekly offs are falling during the last days of the current F.Y., therefore, in order to ensure uninterrupted, timely & smooth completion of the work of annual closing alongwith the preparation/signing of annual accounts, necessary instructions may be issued to Heads of Finance & Accounts, General Administration, Stores & Purchase, PME/BDG, Engineering, Library/KRC etc. along with all their concerned staff to ensure that the aforesaid work is not hampered on account of any reason, including such holidays/weekly offs. The Heads of these divisions are required to lead & guide their staff to complete the aforesaid work and promptly resolve any issue that arises through a proactive approach.

6. The Heads of Administration, Stores & Purchase, PME/BDG, Engg., Library/KRC and other concerned divisions in your Lab/Unit may also be advised to extend full co-operation & support to the Finance & Accounts division in the successful annual closing and preparation/compilation of annual accounts. They may also be advised to ensure full compliance of the instructions being issued from time to time by Finance wing, CSIR Hqrs in respect of annual closing, preparation of annual accounts and compliance/corrective action on SAR and other Audit observations.

7. I am certain that you would understand the importance of the task of smooth annual closing, preparation/compilation/signing of annual accounts, migration of all relevant closing balances in AMS as on 31st March, 2026 as opening balances in the next financial year and further to ensure that the salary & pension bills for the month March, 2026 are timely processed through AMS and paid to the concerned.

8. May I, therefore, solicit your personal support & co-operation so that CSIR is able to timely prepare, compile and present its annual accounts to CAG in the standard format prescribed by the Ministry of Finance, Govt. of India.

Encl.: as above

भवदीय/Yours faithfully,

Chetan Jain 8/3/2026

(चेतन प्रकाश जैन/Chetan Prakash Jain)

वित्तीय सलाहकार, सीएसआईआर/AS&FA, CSIR

Copy to:

1. DG, CSIR – for kind information
2. JS(A), CSIR
3. All Sr. DFAs/Dy. FAs/FAOs/ Sr. DSs/DSs/USs/Sr. CoSP/CoSPs/SPOs of CSIR HQ/Units
4. Sr. COFAs/CoFAs/FAOs/Sr. COAs/COAs/AOs/Sr. CoSPs/CoSPs/SPOs of all Labs/Units
5. Head, IT with the request to host it on CSIR website
6. Office Copy

चेतन प्रकाश जैन, आईआरपीएस
संयुक्त सचिव एवं वित्तीय सलाहकार
CHETAN PRAKASH JAIN, IRPS
Joint Secretary & Financial Adviser

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

No. 42-4(4)/ERP/Accts/2021 08-Dec-2025

To:

Directors/Heads of All National Labs/Instts/Units of CSIR

Sub.: Timelines for smooth annual closing of F.Y. 2025-26 - reg.

Sir/Madam,

In continuation of the earlier communications issued from time to time by CSIR Hqrs on budget utilization, smooth annual closing as also the instructions & timelines dated 17th Nov.,2023 and dated 01-Jan-2025 circulated during the previous financial years 2023-24 and 2024-25 respectively (copies enclosed); a need has been felt to sensitize all the CSIR Labs/Instts/Units to ensure that the annual closing of the current F.Y. 2025-26 is smooth as in the previous financial years 2023-24 and 2024-25.

2. It may be recalled that the instructions and timelines, referred above, issued during 2023-24 and 2024-25 were of immense benefit enabling CSIR to close its Accounts on 31st March itself and enabled CSIR to generate the Balance Sheet, Income & Expenditure Account and Receipt & Payment Account on 01st April itself.

3. It is critical to ensure that the Annual closing for the current F.Y. 2025-26 is also smooth as in case of the previous financial years 2023-24 and 2024-25 and also to ensure that the financial transactions of the next financial year 2026-27 are started immediately at the beginning of the financial year. This will also ensure that all the employees and pensioners/family pensioners across CSIR would receive their salary/pension/family pension for the month March, 2026 without any delay. For this purpose, proper & advance planning is required to be done.

4. As AMS is a live software, therefore, making adjustment/rectification entries in the software for the accounts of 2025-26 would not be possible after 31st March, 2026. All transactions including reconciliation have to be closed by 31st March 2026 to start the AMS operations at the earliest in the new financial year.

5. **Timelines for implementation:** Accordingly, the following measures/timelines are being informed for implementation and compliance by all the CSIR Labs/Instts/Units/Hqrs: -

(a). All the Labs/Instts/Hqrs/Centres/Units would be required to complete all the payment transactions of the current F.Y. 2025-26 by **06:00 PM on 27th March, 2026** after which all payment transactions, irrespective of source of funds, would be disabled in AMS. However, Labs can account for the receipts till the last day of the F.Y. i.e. 31st March, 2026. With sufficient time of about four months left, advance planning would be required on the part of all concerned.

(b). From 28th March, 2026 onwards, the Labs/Hqrs/Centres/Units would focus on reconciliation and annual closing. All the year-end adjustment entries like outstanding expenses, accrued interest, valuation of inventories, actuarial valuation etc. would have to be completed as also rectification entries for any errors would have to be incorporated. Labs/Hqrs/Centres/Units would ensure that they carry out regular reconciliation at their level on a weekly/monthly basis starting from now onwards to ensure accuracy of their accounts including Balance Sheet. In the month of March, 2026, the Labs shall ensure week-wise closing so that requirement of carrying out rectification entries is reduced to the minimum in the month of March, 2026. Special focus would be required on:-

(i) Reconciliation of GPF Remittance/Recoupment and settlement with Funds Section at CSIR Hqrs
(ii) Matching of Asset Transfer IN/OUT with transferring / transferee Lab/Instt/Centre/Unit.
(iii) Unspent Grant both in case of CSIR Grant (TSA) and CNA A/c need to be brought to 'ZERO' level, unless specific provision/approval is available otherwise.
(iv) Cash Reconciliation to be carried out amongst the different Cash Books and Cash Codes.

(c). As the budget-module is also integrated in AMS and all accounting entries relating to transfer of funds (assignment limits/cash), surrender/savings/lapse of assignment limits in PFMS-TSA accounts of Labs/Centres/Units/Hqrs have to be taken in the books of accounts, therefore, the last date for intimation of surrender/savings by the Labs has been fixed as 31st Jan., 2026 after which no surrender/saving would be accepted by CSIR Hqrs.

(d) Considering that the budget allocation/surrender/saving/lapse and expenditure is directly linked with sanction from CPD/HQ Directorates, CPD and all HQ Directorates shall manage their sanction/allocation proposals under different projects/schemes/budget heads for smooth closing of FY 2025-26 in alignment with the timelines mentioned above.

(e). The timelines in a tabular form are as follows:

Sl.	Action point	Timeline
1	Last date for intimation of surrender/savings by the Labs/Units	31st Jan, 2026
2	Last date for intimation of allocation to Labs/Hqrs/Units by Central Budget Division, CSIR Hqrs	15th Feb, 2026
3	Reconciliation of AMS records upto Feb.,2026	03rd March, 2026
4	Completion of all payment transactions, irrespective of source of funds, by all CSIR Labs/Hqrs/Centres/Units	27th March, 2026
5	Upto date reconciliation for movement of opening balance for the F.Y. 2026-27	31st March, 2026
6	Generation of all receipts by all CSIR Labs/Hqrs/Units	31st March, 2026
7	Completion of all adjustment entries like outstanding expenses, accrued interest, valuation of inventories, actuarial valuation etc.	31st March, 2026

8	Completion of all rectification entries to correct any errors noticed in accounts	31st March, 2026
9	Flushing out all the unpassed/non-voucherized payment bills and unapproved receipts from the AMS software by all the bill/receipt originating divisions as well as by Finance & Accounts Division	On a continuous basis from 28th March, 2026 to 31st March, 2026
10	Generation of Annual Accounts and submission to CSIR duly signed and complete in all respect by the Director/Head of CSIR Labs/Instts/Units and Head of Finance of CSIR Labs/Instts/Units	1st April , 2026

6. All the Labs/Instts/Units are also requested to enhance the pace of capital expenditure in current F.Y. and also ensure that the funds allocated by CSIR Hqrs under all the budget-heads of Infra/Projects are fully utilized, well in time, before the close of the current financial year.

7. I am sure that with your full co-operation and support, the above-mentioned timelines shall be adhered to in full and we shall be able to ensure full utilization of allotted funds alongwith a smooth annual financial closing.

This issues with the approval of DG, CSIR.

Encl.: As above

भवदीय/Yours faithfully,

Chetan Jain

(चेतन प्रकाश जैन/Chetan Prakash Jain)
वित्तीय सलाहकार, सीएसआईआर/JS&FA, CSIR

Copy to:

1. DG, CSIR - for kind information
2. JS(Admn) CSIR
3. Heads of all Directorates/Divisions/Units of CSIR Hqrs
4. All Sr. Dy. FAs/Dy. FAs/FAOs/Sr. DSs/DSs/USs/Sr. CoSP/CoSPs/SPOs of CSIR HQ & Units
5. All Sr. COFAs/CoFAs/FAOs/ Sr. COAs/COAs/AOs/Sr. CoSPs/CoSPs/SPOs of all Labs/Units of CSIR
6. Head, IT with the request to host the letter on CSIR website
7. Office Copy

वैज्ञानिक तथा औद्योगिक अनुसंधान परिषद्
COUNCIL OF SCIENTIFIC & INDUSTRIAL RESEARCH
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Anusandhan Bhawan, 2, Rafi Marg, New Delhi- 110 001

No. 42-1(1)/Comp./Accts/2025-26
Dated 20-Feb-2026

From: Additional Secretary & Financial Adviser, CSIR
To: Sr. Dy. FAs/Sr. CoFAs/Dy. FAs/CoFAs/FAOs
All National Labs/Instts./Units of CSIR

Madam/Sir,

We are into the last quarter of the financial year 2025-26 and fast approaching its annual closing. Accordingly, the Labs/Instts/Units need to be sensitized about the likely issues/errors and carry out the required rectifications well in time.

Although AMS provides various statements/ reports forming part of Annual Accounts on real time basis at any moment of time, however, due care needs to be taken to avoid any error. The Labs/Instts/Units may generate their accounts, check correctness and rectify the errors simultaneously instead of accumulating such errors and rectification till the last stage.

Annual closing of accounts is a regular activity done every year and all concerned are aware of the parameters, errors and the required reconciliation essential for smooth closing. However, this is the third year of annual closing through AMS and therefore, there are a few key areas where extra care is required to be taken which are mentioned below:

- Timely closing of the financial year and submission of AMS reports.
- Proper closing of the Cash books and a copy of the Cash book-wise/Cash_Code-wise cash balances, duly attested, to be submitted along-with the AMS reports.
- Requisite reverse entry for the amount of unspent/ lapsed grant under Cash_Code P99102 at the end of financial year has been incorporated in the accounts to ensure matching of the grant amount with the PFMS-TSA assignment figure(s).
- Requisite reverse entry for the amount of unspent/ lapsed assignment has been incorporated in the books of account for CNA/ZBSA/TSA bank accounts for ECF Projects (Cash_Code P99103) at the end of financial year.
- The figure of 'Unspent Grant carried forward' appearing in schedule 5 of the Balance Sheet should be ZERO **as on 31-Mar-2026.**
- TDS-Refund Due, duly reconciled with **Form 26-AS**, is properly accounted for in the books of account.
- Settlement of Accrued Interest/outstanding expenses of previous years.
- Minus balances to be strictly avoided unless there are valid reason for the same.
- Advances/LC/W-I-P, Long Term Advances and Prepaid expenses to be reconciled with the subsidiary records/bank documents as the case may be.
- Misclassifications to be avoided and if noticed to be rectified immediately.
- Ensure correctness of opening balances appearing in the accounts with reference to the previous year's balance sheet.
- No ECF project should be allowed with negative balance in view of CSIR instructions issued vide CSIR letter No. 41(43)/2004-IA dated 30-09-2014.

Contd...

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Fax : 91-11-23714788
Website : http://www.csir.res.in

- Apart from above, Check-List for closure of accounts for the FY 2025-26 and format of Schedule-18, which would form part of the Annual Accounts, are required to be filled-up by the Lab/Instt/Unit and furnished to CSIR complete in all respect alongwith their Annual Accounts.
- Also attached are the certificates to be furnished by the Head of Finance & Accounts and Other Concerned Divisions for ensuring compliance on extant guidelines and audit observations.
- **As already informed vide JS&FA, CSIR letter of even number dated 14.02.2025, 08.07.2025, 09.09.2025, 08.12.2025 and from Sr. Dy FA dated 28.10.2025 special efforts have to be made by all the CSIR Labs/Units to adequately address the recurrent observations of Audit appearing in SAR Audit reports and ensure that the same do not get raised on the annual accounts of CSIR Labs as well as of consolidated CSIR for the F.Y. 2025-26. A list of such recurrent observations is accordingly being enclosed with this letter for your information, reference and necessary action.**

It is requested to kindly comply with the above and instructions issued by CSIR HQrs from time to time to enable smooth and timely closing of annual accounts for the year 2025-26. Also enclosed herewith are the formats of Check-List, Schedule-18 and Certificates which are to be filled up and furnished to CSIR complete in all respect along-with the final accounts for the month/year ending 31-Mar-2026.

It is also requested that a copy of Sch-18, as above, duly filled-up and signed, may be furnished to CSIR latest by 31-Mar-2026 (12.00 noon) in hard copy as well as soft copy to enable consolidation of Sch-18 forming part of the consolidated Annual Accounts of CSIR

This issues with the approval of AS&FA, CSIR.

With regards,

Yours sincerely

20/2/2026

(S P Singh)
Sr. Dy Financial Advisor

Encl:
1. Check-points on the basis of recurrent observations appearing in SAR Audit Reports
2. Format of Check-List
3. Format of Schedule-18 (with guidelines)
4. Format of Certificates