



वैज्ञानिक तथा औद्योगिक अनुसंधान परिषद

अनुसंधान भवन 2, रफी अहमद किदवाई मार्ग, नई दिल्ली 100001

Council of Scientific & Industrial Research

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

No. 42-1(1)/Comp/Acctts/2026-27

16-Jul-2026

सेवा में,

सभी CSIR प्रयोगशालाओं/संस्थानों/मुख्यालय/इकाइयों के निदेशक/प्रमुख,

Sub: Alignment of Budget Heads under P04-Contingencies and P06-Maintenance with P07-Chemical, Consumables and ORE - req.

महोदया/महोदय,

With the start of XVI Finance Commission Cycle beginning with the FY 2026-27, the M/o. Finance has advised for a demarcation between R&D Expenditure (Central Sector Scheme-National Laboratories Scheme) and Establishment Expenditure (Other Central Expenditure) of CSIR.

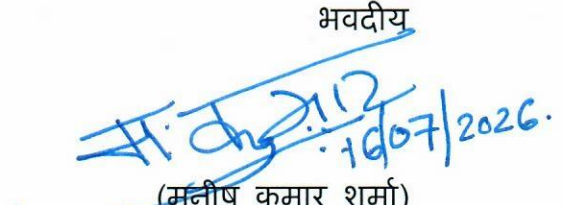
2. In view of the same, a clear demarcation of broad expenditure heads has been done at CSIR. In the aforesaid process, the expenditure under the broad heads P04-Contingencies/ Office Expenses and P06- Maintenance has been fully made part of the Establishment Expenditure.
3. CSIR has also received references from the Labs wherein concerns have been expressed due to non-availability of Expenditure Heads of P04-Contingencies in the R&D Expenditure (Central Sector Scheme-NLS). Taking into consideration the aforesaid references, a review of the Broad Expenditure Heads both P04-Contingencies and P06- Maintenance and subheads under these Broad Budget Heads vis-a-vis its alignment with Budget Sub-heads under the Broad Head P07-Chemicals, Consumables and Other Research Expenditure has been necessitated. The exercise has been carried out and a table depicting the Budget subheads available under the Broad Head under P04-Contingences vis-à-vis Broad Head P07-Chemical, Consumables & Other Research Expenditure and Budget Subheads under it is being enclosed herewith. With the above clarity on alignment of Budget Heads, the Labs are advised to book appropriate expenditure under the BH: P07-Chemical, Consumables and ORE. Alignment of Broad Head P06- Maintenance, being purely Establishment Expenditure, may not be required.

Contd..

4. The above clarification on alignment of Budget Heads, is being circulated to all Labs/Instts/HQrs/Units for information, guidance and necessary action.

The above has the approval of DG, CSIR.

भवदीय


(मनीष कुमार शर्मा)
वरिष्ठ उप वित्त सलाहकार

Encl: As above

Copy to:-

1. Sr. DyFAs/SrCoFAs/DyFAs/CoFAs/F&AOs of all CSIR Labs/Instts/HQrs/Units
2. O.o. DG, CSIR
3. O/o. AS&FA, CSIR
4. O/o. JS(Admn.), CSIR
5. Head, CPD/ IMD/ TMD/ SCDD/ ISTAD/ BDG/ DGED/ ITD
- 6.. Sr. DyFA - CAD-IT
7. Sr. DyFA – IFD & Cash
8. Sr. DyFA – CBD & CAD
9. CSIR Website
10. Office Copy

Enclosure to
Letter No. 42-1(1)/(Comp/AC/Hs) 2026-27
dated 15 Jul-2026

Establishment Expenditure			NLS Expenditure (R&D)		
4. CONTINGENCIES / OFFICE EXPENSES	P04001	a) LICENCE FEE PAID TO ESTATE OFFICE	Establishment Exp		
4. CONTINGENCIES / OFFICE EXPENSES	P04002	b) LEASE CHARGES FOR PRIVATE ACCOMMODATION			
4. CONTINGENCIES / OFFICE EXPENSES	P04003	c) PRINTING, STATIONERY & BINDING	8. OTHER RESEARCH EXPENDITURE	P07201	a) S&T PUBLICATIONS (for Printing and Binding)
			7. RESEARCH EXPENDITURE	P07103	c) OTHER CONSUMABLE ITEMS (for Stationery)
4. CONTINGENCIES / OFFICE EXPENSES	P04004	d) GAS	7. RESEARCH EXPENDITURE	P07112	l) GAS
4. CONTINGENCIES / OFFICE EXPENSES	P04005	e) WATER	Establishment Exp		
4. CONTINGENCIES / OFFICE EXPENSES	P04006	f) ELECTRICITY	Establishment Exp		
4. CONTINGENCIES / OFFICE EXPENSES	P04007	g) SYMPOSIA/SEMINAR/WORKSHOP - ADMINISTRATIVE	Establishment Exp		
4. CONTINGENCIES / OFFICE EXPENSES	P04008	h) TRAINING OF ADMINISTRATIVE STAFF			
4. CONTINGENCIES / OFFICE EXPENSES	P04009	i) BOOKS & PUBLICATIONS (FOR OFFICE USE)	Establishment Exp		
4. CONTINGENCIES / OFFICE EXPENSES	P04010	j) ENTERTAINMENT & LIGHT REFRESHMENT? WORKING LUNCH	8. OTHER RESEARCH EXPENDITURE	P07203	c) SEMINAR/SYMPOSIA/WORKSHOP/CONFERENCE
4. CONTINGENCIES / OFFICE EXPENSES	P04011	k) FREIGHT, OCTROI CHARGES	8. OTHER RESEARCH EXPENDITURE	P07206	f) LABORATORY JOB WORK EXECUTED ON CONTRACT
					In case of Capital item needs to be capitalised in corresponding heads
4. CONTINGENCIES / OFFICE EXPENSES	P04012	l) CARTAGE & COLLIE CHARGES	8. OTHER RESEARCH EXPENDITURE	P07206	f) LABORATORY JOB WORK EXECUTED ON CONTRACT



OFFICE EXPENSES		CHARGES			In case of Capital item needs to be capitalised in corresponding heads
4. CONTINGENCIES / OFFICE EXPENSES	P04013	m) ADVERTISEMENT	8. OTHER RESEARCH EXPENDITURE	P07202	b) INFORMATION/DISSEMINATION/TRANSLATION CHARGES (Advertisement for R&D Purpose)
					In case of Capital item needs to be capitalised in corresponding heads
4. CONTINGENCIES / OFFICE EXPENSES	P04014	n) TELEPHONE CHARGES	Establishment Exp		
4. CONTINGENCIES / OFFICE EXPENSES	P04015	o) LIVERIES & BLANKETS			
4. CONTINGENCIES / OFFICE EXPENSES	P04016	p) DAILY WAGES	8. OTHER RESEARCH EXPENDITURE	P07206	f) LABORATORY JOB WORK EXECUTED ON CONTRACT
4. CONTINGENCIES / OFFICE EXPENSES	P04017	q) POSTAGE	7. RESEARCH EXPENDITURE	P07103	c) OTHER CONSUMABLE ITEMS
4. CONTINGENCIES / OFFICE EXPENSES	P04018	r) MAINT. OF VEHICLES	7. RESEARCH EXPENDITURE	P07104	d) REPLACEMENT OF SPARE PARTS OF EQUIPMENT (Vehicles being used as R&D Equipt)
4. CONTINGENCIES / OFFICE EXPENSES	P04019	s) MOTOR VEH. TAX.	7. RESEARCH EXPENDITURE	P07106	F) MAINTENANCE OF EQUIPMENT OTHER THAN COMPUTER (Vehicles being used as R&D Equipt)
4. CONTINGENCIES / OFFICE EXPENSES	P04020	t) PETROL & MOBILE OIL	7. RESEARCH EXPENDITURE	P07103	c) OTHER CONSUMABLE ITEMS (For R&D Purpose only)
4. CONTINGENCIES / OFFICE EXPENSES	P04021	u) MUNICIPAL TAX FOR LABORATORY PREMISES	Establishment Exp		
4. CONTINGENCIES / OFFICE EXPENSES	P04022	v) LAUNDRY CHARGES	8. OTHER RESEARCH EXPENDITURE	P07206	f) LABORATORY JOB WORK EXECUTED ON CONTRACT
4. CONTINGENCIES / OFFICE EXPENSES	P04023	w) HOT & COLD CHARGES	Not in use		



4. CONTINGENCIES / OFFICE EXPENSES	P04024	x) BANK CHARGES	Establishment Exp		
4. CONTINGENCIES / OFFICE EXPENSES	P04025	y) LEGAL EXPENSES	Establishment Exp		
4. CONTINGENCIES / OFFICE EXPENSES	P04026	z) STAMP DUTY/REGISTRATION	Establishment Exp		
4. CONTINGENCIES / OFFICE EXPENSES	P04027	aa) NEWS PAPER/PERIODICALS	8. OTHER RESEARCH EXPENDITURE	P07201 -- P07219	() S&T Publications(for hard copies) -- (s) E-JOURNALS SUBSCRIPTION (for digital/e-copies)
4. CONTINGENCIES / OFFICE EXPENSES	P04028	ab) GRANT-IN-AID TO CLUB	Establishment Exp		
4. CONTINGENCIES / OFFICE EXPENSES	P04029	ac) GRANT IN AID TO CANTTEN/CENTRAL SCHOOL			
4. CONTINGENCIES / OFFICE EXPENSES	P04030	ad) AUDIT. FEES	Establishment Exp		
4. CONTINGENCIES / OFFICE EXPENSES	P04031	ae) CONVEYANCE CHARGES/ HIRING OF TAXI	8. OTHER RESEARCH EXPENDITURE	P07207	g) SURVEY/FIELD STUDIES
4. CONTINGENCIES / OFFICE EXPENSES	P04032	af) OFFICE FURNISHINGS	Establishment Exp		
4. CONTINGENCIES / OFFICE EXPENSES	P04033	ag) FURNITURE REPAIRS	8. OTHER RESEARCH EXPENDITURE	P07206	f) LAB JOB WORK EXECUTED ON CONTRACT (For Lab Furnitures only.)
4. CONTINGENCIES / OFFICE EXPENSES	P04034	ah) GUEST HOUSE EXPENSES	Establishment Exp		
4. CONTINGENCIES / OFFICE EXPENSES	P04035	ai) MAINTENANCE OF OFFICE EQUIPMENT	Establishment Exp		
4. CONTINGENCIES / OFFICE EXPENSES	P04036	aj) OFFICE EQUIPMENT (PETTY ITEMS)	Establishment Exp		
4. CONTINGENCIES / OFFICE EXPENSES	P04037	ak) MISC & UNFORSEEN	Establishment Exp		
4. CONTINGENCIES / OFFICE EXPENSES	P04038	al) CONTRIBUTION TO BENEVOLENT FUND	Establishment Exp		
4. CONTINGENCIES / OFFICE EXPENSES	P04039	am) PROCUREMENT OF MEDICINES FOR DISPENSARY			
6. MAINTENANCE	P06001	a) PETTY REPAIR WORK	Establishment Exp		

6. MAINTENANCE	P06002	b) MAINTENANCE OF LAB CAMPUS	Establishment Exp
6. MAINTENANCE	P06003	c) ANNUAL MAINTENANCE CONTRACTS (AMC)	Establishment Exp
6. MAINTENANCE	P06004	e) RUNNING OF GENERATOR SETS - COST OF FUELS & MAINTENANCE	

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