



सीएसआईआर  
CSIR  
भारत का नया चार इंजन  
The Innovation Engine of India

दीपांजन मोइत्रा  
DIPANJAN MOITRA  
उप वित्तीय सलाहकार  
Deputy Financial Adviser



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

फाइल संख्या 29-3(14)/2008 (CRR) रिपोर्ट  
24/03/2025

निदेशक,  
सीएसआईआर -केन्द्रीय सड़क अनुसंधान संस्थान  
दिल्ली -मथुरा रोड, डाकघर सीआरआरआई  
नई दिल्ली -110025



विषय- Central Road Research Institute, New Delhi (CSIR) द्वारा प्रेषित निरीक्षण रिपोर्ट

महोदय,

कृपया लेखापरीक्षा अधिकारी (निरीक्षण), कार्यालय प्रधान निदेशक लेखा परीक्षा वैज्ञानिक विभाग नई दिल्ली के पत्र संख्या प्र. नि.वै. वि./नि./ आई.आर.सं. पत्रांक : 1(72)/IR-CRR/2024-25/468-469 दिनांक 12/03/2025 का सदंर्भ ग्रहण करे जिसके द्वारा आपकी प्रयोगशाला से संबंधित वर्ष 2021-24 की निरीक्षण रिपोर्ट अग्रपिठ की गयी है ।

आपसे अनुरोध है कि रिपोर्ट में वर्णित मौजूद पैरों के उत्तर ऑडिट को प्रेषित करवाएं जिसके फलस्वरूप लेखा परीक्षा की विपरीत टिप्पणियों को रोका जा सके तथा उत्तर की एक प्रति मुख्यालय को प्रेषित करवाने की कृपा करें ।

भवदीय,

*दि. मोइत्रा*

(दीपांजन मोइत्रा)

उप वित्तीय सलाहकार

(रिपोर्ट अनुभाग)



उपरोक्तानुसार संलग्न

*SCFA*

COFA

*MDA*  
*28/3/25-*

*may kindly see for necessary action.*

Tel. : 011-23470607, 23320932, E-mail : dmoitra@csir.res.in

*28/03/2025*



कार्यालय महानिदेशक लेखापरीक्षा केन्द्रीय व्यय  
पर्यावरण एवं वैज्ञानिक विभाग  
नई दिल्ली-110 002

OFFICE OF THE DIRECTOR GENERAL OF AUDIT CENTRAL EXPENDITURE  
ENVIRONMENT AND SCIENTIFIC DEPARTMENTS,  
AUDIT BHAVAN, I.P. ESTATE  
NEW DELHI-110 002

सं.म.नि. ले.प.के.व्यय (पर्या. एवं वै. वि.)/नि. /1(72)/IR-CRR/2024-25/468-469 दिनांक: 12-03-2025

सेवा में,

निदेशक

सीएसआईआर - केंद्रीय सड़क अनुसंधान संस्थान  
दिल्ली-मथुरा मार्ग,  
नई दिल्ली - 110025

विषय: Central Road Research Institute, New Delhi (CSIR) से सम्बन्धित निरीक्षण रिपोर्ट।  
महोदय/महोदया,

इस पत्र के साथ आपके मंत्रालय/विभाग/संस्थान के वर्ष 2021-24 से संबंधित लेखों/अभिलेखों के निरीक्षण के आधार पर तैयार की गई निरीक्षण रिपोर्ट भेजी जा रही है। कृपया निरीक्षण रिपोर्ट के प्रत्येक पैरा के संबंध में आपके मंत्रालय/विभाग/संस्थान का उत्तर इस पत्र की प्राप्ति के एक महीने के अन्दर भिजवाने का कष्ट करें- ताकि उन पैरों का जिनका संतोषजनक उत्तर प्राप्त हुआ है, निपटान अगले निरीक्षण से पहले किया जा सके।

आपका विशेष ध्यान निरीक्षण रिपोर्ट के निम्नलिखित पैरों की ओर आवश्यक कार्यवाही हेतु दिलाया जाता है:

पार्ट - II A

शून्य

पार्ट - II B

पैरा न. 01 से 13

भवदीय,

उप-निदेशक (निरीक्षण)

स. स. एवं वित्तीय सलाहकार का कार्यालय/O/o JS & FA CSIR-DSIR
फाइल नं./सं./File Diary No. 18
पत्र नं./सं./Letter Diary No. 17
दिनांक./Date. 17/03/2025

प्रतिलिपि: सूचनार्थ एवं आवश्यक कार्यवाही हेतु।

सयुक्त सचिव एवं वित्तीय सलाहकार, विज्ञान एवं प्रौद्योगिकी विभाग, टेक्नोलॉजी भवन, न्यू महारौली रोड,  
नई दिल्ली - 110016

DFA (P & F) Recall Section

FAO (Recall Section)  
17/03

उप-निदेशक (निरीक्षण)

**Inspection Report on the audit of office of the Central Road Research Institute, Mathura Road, New Delhi for the period 2021-24**

**PART-I- (Introduction)**

The audit of office of the Central Road Research Institute, Mathura Road, New Delhi for the period 2021-24 was conducted from 18/11/2024 to 17/01/2025 by the following members of field audit party of office of the Director General of Audit, Central Expenditure (Environment and Scientific Departments), New Delhi.

Name	Designation	Member from	Member till
Sh. Atul Nayar	Senior Audit Officer	18/11/2024	17/01/2025
Sh. Himanshu Rajora	Assistant Audit Officer	18/11/2024	17/01/2025
Sh. Akash Kumar	Assistant Audit Officer	18/11/2024	08/01/2025
Sh. Gulshan Kumar	Assistant Audit Officer	21/11/2024	17/01/2025

The audit was supervised by the following officers.

Name	Designation	Effective from	Effective to
Sh. Atul Nayar	Senior Audit Officer	22/08/2023	17/01/2025

The last audit of CRRRI for the year 2016-21 was conducted by Sh. Gautam Gahlaut, Sr. Audit Officer, Sh. Md Majid Ali Ansari, AAO and Sh. Amit Kumar Meena, AAO.

**1(a) Overview of the Audited Entity**

CSIR-Central Road Research Institute (CRRRI) was established in 1952. It is a constituent of Council of Scientific and Industrial Research (CSIR) and engaged in carrying out research and development projects on design, construction and maintenance of roads and runways, traffic and transportation planning of mega and medium cities, management of roads in different terrains, improvement of marginal materials, utilization of industrial waste in road construction, landslide control, ground improvements environmental pollution, road traffic safety and analysis & design, wind, fatigue, corrosion studies, performance monitoring/ evaluation, service life assessment and rehabilitation of highway & railway bridges. The institute provides technical and consultancy services to various user organizations in India and abroad. For capacity building of human resources in the area of highway Engineering to undertake and execute roads and runway projects, Institute has the competence to organize National & International Training Programmes continuing education courses since 1962 to disseminate the R&D finding to the masses.

**Vision**

“To become a Global Leader to Enrich and Integrate Research, Innovation, Development and their Application to Meet the Challenges of the Road Transportation Sector”.

**Mission**

1. To nurture scientific talent for development of safe and sustainable transportation system.
2. To be a renowned knowledge generator and repository for innovative technological and inclusive solutions in the areas of roads and multi-modal transport system.
3. To benchmark internationally the product portfolio of the Institute.
4. To provide an effective R&D platform for close interactions with stakeholders in the area of road transportation sector.

### **Key Objectives**

#### **The scientific & technical objectives of CSIR-CRRI are:**

1. To develop specifications, labor intensive methods and manual aids for construction of low cost, all weather village roads for under developed regions of the country.
2. To carry out basic and applied research, in line with the national priorities for investigation, construction and maintenance of different types of roads and runway, including related material such as aggregates, bitumen, cement, etc. with a view to effecting economy and achieving serviceability.
3. To develop appropriate tools, machinery, equipment and instruments for adopting technologies as related to highway engineering and relevant to the country to achieve indigenous self-sufficiency.
4. To carry out research on the performance of different types of roads under varying climatic and traffic conditions.
5. To carry out research and development in all aspects of road traffic and transportation engineering, including study of accidents, development of road safety measure, psychology of road users and transportation economics as related to different forms of transport.
6. To carry out research on utilisation of locally available materials for construction and maintenance of roads & runways economically.
7. To render technical advice and consultancy services to various organisation in roads and related fields to avoid import of foreign expertise.
8. To train road technologists through refresher courses, workshops and training programmes for wider application of indigenously developed technologies.
9. To create and establish all the necessary infrastructure, both in equipment and expertise, in the various facets of highway and transportation engineering and allied subject as and where need be to achieve judicious solutions for special problems.
10. To develop and assist other institutions for scientific study of problems concerning roads, road transportation and related practices in particular regions.



**1(c) Budget**

(₹ in Lakh)

Year	Budget Estimates	Revised Estimates	Actual Expenditure
2021-22	8,154.52	-	8,154.52
2022-23	8,006.28	-	8,006.28
2023-24	9,518.33	-	9,518.33

**1(d) Financial Performance**

As stated above at Sl. No. 1(c)

**Revenue targets estimated and generation of revenue**

(₹ in Lakh)

Year	Revenue Target	Total ECF
2021-22	*	2,084.97
2022-23	*	2,964.82
2023-24	*	3,644.16

**Expenditure estimated in the budget and actual expenditure incurred**

As stated above

**Shortfall or excess over the target fixed**

NIL

**Year-wise number of works in which time-overflow and cost-overflow was reported**

As per information provided by CRRI, no cost and time overrun.

**Year-wise number of projects in which time-overflow and cost-overflow was reported**

Year	Project(s) Undertaken	Time Over Run	Cost Overrun
2021-22	91	Nil	Nil
2022-23	143	Nil	Nil
2023-24	122	Nil	Nil

**Royalty received during the period of audit**

(₹ in Lakh)

Year	Royalty received	Royalty Due
2021-22	44.78	12.00
2022-23	11.42	33.00
2023-24	44.81	7.00

**Year-wise details of major procurements (costing more than Rs 50 lakh or more)**

Sr. No.	Particulars of material	Order date	Date of equipment received	Value of order (Amount in ₹)
1.	Servo Hydraulic universal testing machine	22 June 2023	09 November 2023	1,08,20,600

2.	Survey using network survey vehicle for Odisha road network	31 October 2023	03 May 2024	1,35,54,660
3.	UTM/NGFW	08 March 2024	10 June 2024	96,00,000
4.	Fabrication, installation and commissioning of test facility for bridge expansion joint package	27 March 2023	20 September 2024	1,65,20,000

**Year-wise details of POs not materialized or delayed or short closed (i.e. not executed as per schedule)**

Year	No of instruments/ equipment procured	Cost of equipment/ instruments (₹ in lakh)	No. of cases where installation delayed by more than 3 months	No of non-commissioned equipment	No of non-installed equipment.
2021-22	02	34.88	NIL	NIL	NIL
2022-23	06	100.23	NIL	NIL	NIL
2023-24	14	600.50	01	NIL	NIL

**1(e) Outstanding/ meritorious achievement of the entity**

**Patents Grant 2021-24**

S. No.	Title	Inventors	Grant Date	Year Of Grant	Pat No.
1	A wet process for the preparation of waste pvc modified bitumen useful for paving applications	Ambika Behl, Girish Sharma, Gajendra Kumar, P.K. Jain, Subhmay Gangopadhyay	4-Jan-21	2021	3,55,215
2	Stepwise repeated destabilization and stabilization of highly collapsible soil mass by 'soil nailing technique' used for construction of railway/road underpass	Singh Kanwar, Prasad Pulikanti Subramanya, Mathur Sudhir, Azad Farhat, Gangopadhyay Subhamay	11-Jan-21	2021	3,55,607
3	Electro mechanical field density gauge	Havangi Vasant Gurusiddappa, Sinha Anil Kumar, Rana Rajesh, Singh Yogender Kumar, Saha Sunil Chandra, Gangopadhyay Subhamay	21-Oct-21	2021	3,79,577
4	High performance highly modified bitumen and process thereof	Jain Pramod Kumar, Singhgagandeep, Mittal Abhishek, Rangoli Uma Devi, Mani Chandrakant, Arora Khushboo	21-Dec-21	2021	3,84,708
5	A patchfill repair machine	Kar Siksha Swaroopa, Jain Pramod Kumar, Sharma Dinesh Chandra, Neha Singh	30-Jun-22	2022	4,00,494
6	New process for preparation of harder grade bitumen (vg40 and vg50) for formation of asphalt surfacing for roads and airfields	Jain Pramod Kumar, Arora Khushboo, Abhishek Mittal, Gajender Humar	31-Oct-22	2022	4,10,391
7	Rejuvenator for recycling of aged bituminous mixes	Satish Pandey, Sangita, Prateek Tulsyan	24-Mar-23	2023	4,26,717

8	Process for construction of shallow multidirectional underpass intersection by box jacking and soil nailing without effect existing traffic	Kanwar Singh, Satish Chandra, Kishor Kumar, Satyendra Mittal	3-Jan-24	2024	4,93,870
9	Engineering of bitumen emulsion based pothole repair system	Dr. Siksha Swaroopa Kar, M.N. Nagabhushana, Prof. Satish Chandra	13-Feb-24	2024	5,10,059
10	Design of noise barrier based on different frequencies	Satish Chandra, Nasim Akthar, Kirti Bhandari, Ravinder Deekonda	11-Mar-24	2024	5,23,262
11	Car driving simulator with driver diagnostic and training method	Neelima Chakrabarty, Madhu Errampalli, Chalumuri Ravi Sekhar, Velumurugan Senathipathi, Kamini Gupta, S. K. Mittal (Csio), A.A. Pashilkar(Nal), (Faros- Sudipto Mukherjee, Gaurav Kapoor, Bharat Kapoor)	17-Mar-24	2024	5,28,642

**Tech Transfer 2021-24**

S. No.	Year of Transfer	Company's Name	Project	Date Of Signing	Date Of Expiry	Contact Person/ Crri
1	2021	Jmvd Industries Private Limited, Lucknow	Macrosurfacing Technology: Thin Surfacing For Cement Concrete Pavement	22-Feb-2021	22-Feb-2027	Mr. Satish Pandey
2	2021	Petrochem Specialities	Patchfill: The Pothole Repair Machine	13-Jul-2021	13-Jul-2026	Dr. Siksha Swaroopa Kar
3	2022	Petrochem Specialities	Mobile Cold Mixer Cum Paver (Mcmp)	9-Feb-2022	9-Feb-2032	Dr. Siksha Swaroopa Kar

8	2024	Unitech Couplers India Private Limited	Design Of Noise Barrier Based On Different Frequencies (A) Low Frequency Noise Barrier Configuration (B) Middle Frequency Noise Barrier Configuration And (C) High Frequency Noise Barrier Configuration	1-May-2024	1-May-2029	Dr. Nasim Akhtar
9	2024	Ramuka Global Services, Llp, Gujarat	Development Of Ready To Use Pothole Mix Using Iron And Steel Slag Aggregates	18-Oct-2024	18-Oct-2032	Mr. Satish Pandey

**1(f) Scope of Audit along with the sampling technique adopted during the course of audit and the audit sample selected by the Local Audit Party**

**(i) Scope of Audit as per DPC Act**

Section 20(1) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971

**(ii) Audit Objectives and Scope**

To provide an assessment of the due observance of the laws, rules, procedures and systems in keeping with the financial interests of and propriety in the functioning of the Government; and

To provide an assessment of the achievement of economy, efficiency and effectiveness in the implementation of the mandated activities of the Government

**(iii) Sampling Procedure**

Vouchers for the month of July 2021, December 2022, March 2024 were selected for audit,

**1(g) Subject Matter Selected and the sources of audit criteria**

Prevailing rules and regulations of Government of India.

**PART-II-(A)**  
**(Significant Audit Findings)**  
**NIL**

**PART-II-(B)**  
**(Other incidental Audit Findings)**

**Reference Number: OBS-1803266**

**Para 1: Non-settlement of account of expired external cash flow (ECF) projects and transfer of due amount to LRF.**

As per Schedule 18 of the Annual Accounts of CRRRI for the year 2023-24, ₹156.88 crore is lying unspent under Externally Funded Projects.

Test check of records revealed that an amount of ₹118.83 crore out of ₹156.88 crore pertained to various projects whose sanction duration had already expired, as illustrated below. The project wise details are given in the annexure 1:

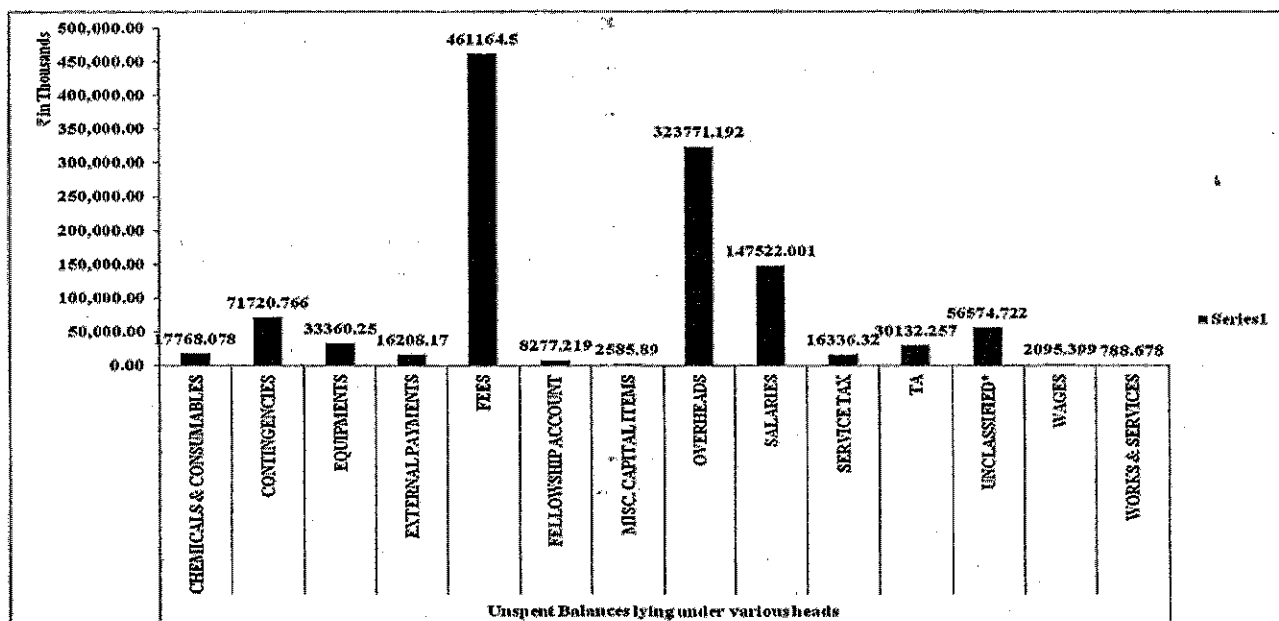
<u>Project closed during</u>	<u>Total No. of Projects</u>	<u>Closing Balance (in ₹)</u>
2009-10	9	15,46,44,637
2010-11	7	10,10,89,412
2011-12	3	4,38,176
2012-13	1	10,59,312
2013-14	9	76,36,553
2014-15	5	5,13,54,960
2015-16	13	5,47,15,699
2016-17	5	49,57,222
2017-18	9	73,00,295
2018-19	21	2,57,83,788
2019-20	20	2,62,71,355
2020-21	91	10,66,88,716
2021-22	94	8,82,24,903
2022-23	114	19,99,54,393
2023-24	188	35,81,86,521
<b>Grand Total</b>	<b>589</b>	<b>1,18,83,05,942</b>

The non-settlement of accounts of above mentioned closed projects was irregular and required detailed project wise justification. The accounts of these projects may be settled after due deliberations with the concerned stakeholders/funding agencies. The amount due for transfer to LRF may be worked out and transferred to LRF under intimation to audit.

The list furnished by CRRRI pertaining to projects whose sanction duration had already expired included several projects where closing balance as on 31<sup>st</sup> March 2024 was nil as shown in Annexure 1. Detailed justification was required in these cases.

Further scrutiny revealed that a large amount of unspent balances were lying idle under various heads under projects (details were given in annexure 1) as shown in the graph and table below:

Unspent Balances lying under various heads	
Heads	Amount in ₹
Chemicals & Consumables	1,77,68,078.00
Contingencies	7,17,20,766.00
Equipments	3,33,60,250.00
External Payments	1,62,08,170.00
Fees	46,11,64,500.00
Fellowship Account	82,77,219.00
Misc. Capital Items	25,85,890.00
Overheads	32,37,71,192.00
Salaries	14,75,22,001.00
Service Tax	1,63,36,320.00
Ta	3,01,32,257.00
Unclassified*	5,65,74,722.00
Wages	20,95,399.00
Works & Services	7,88,678.00
<b>Grand Total</b>	<b>1,18,83,05,442.00</b>



- The large unspent amount of ₹32.37 crore in Overheads, ₹14.75 crore in Salaries, ₹3.33 crore in Equipments and ₹1.78 crore in Chemicals & Consumables heads etc., indicates that the costing of the projects was unrealistic and inflated.
- The amount of ₹5.65 crore was lying under “Unclassified head” of account illustrate that proper reconciliation has not been done.

Reference Number: OBS-1721113

**Para 2: Irregular grant of promotions with retrospective effect under Flexible Complementing Scheme/ Modified Flexible Complementing Scheme (FCS/MFCS) resulting in Financial Loss of ₹2.27 crore during the period 2019-20 to 2023-24**

As per Rule 230 (12)(i) of General Financial Rules 2017, all grantee institution or organizations which receive more than 50 percent of their recurring expenditure in the form of Grants-in-aids, should ordinarily formulate terms and conditions of services of their employees which are, by and large, not higher than those applicable to similar category of employees in the Central Government. In exceptional cases relaxation may be made in consultation with the Ministry of Finance.

Flexible Complementing Scheme (FCS) is an in-situ promotions scheme for scientists working in various scientific departments for which the criteria shall be proven merit and records of research. Department of Personnel and Training (DoPT) issued (November 1998) instructions on modification of the existing Flexible Complementing Scheme (FCS) for in-situ promotion of Scientists working in various scientific department of Government of India (GoI). In response to reference seeking clarification on the date from which such promotions were to be given, DoPT communicated (July 2002, date of effect of promotions) that in-situ promotions under FCS, in accordance with general principles followed in promotions, should be effective from a prospective date after the competent authority has approved the same and the competent authority shall ensure that no promotion is granted with retrospective effect.

After implementation of the 6th CPC, DoPT further modified FCS and introduced (September 2010) revised pay scale and assessment procedures. In September 2012, DoPT reiterated its earlier position regarding date of grant of promotions under FCS, clarifying that promotion cannot be made with retrospective effect. The OM makes it clear that the Assessment Boards have to be constituted well in advance keeping in view the fact that 1st January and 1st July of each year are crucial dates of effect promotions. Further, in November 2022, DoPT clarified that Promotions are made effective from a prospective date after the competent authority has approved the same and the competent authority shall ensure that no promotion is granted with retrospective effect.

Therefore, it is clear that promotion date for scientist(s) must be the date on which DoPT approval or Assessment Promotion board approved the same whichever is later, instead of completion of only minimum residency period. Thus, no promotions could be granted with retrospective effect.

Sl. No.	Pay band and Grade Pay	Designation	Minimum Residency Period linked to Performance
1)	PB-3 (₹15600-39100) Grade Pay ₹5400/-	Scientist B	03 Years
2)	PB-3 (₹15600-39100) Grade Pay ₹6600/-	Scientist C	04 Years
3)	PB-3 (₹15600-39100) Grade Pay ₹7600/-	Scientist D	04 Years
4)	PB-4 (₹37400-67000) Grade Pay ₹ 8600/-	Scientist E	05 Years
5)	PB-4 (₹37400-67000) Grade Pay ₹8900/-	Scientist F	05 Years
6)	PB-4 (₹37400-67000) Grade Pay ₹ 10000/-	Scientist G	---

Council of Scientific and industrial research (CSIR), autonomous body of Department of Science and Industrial Research and substantially financed from GOI grants formulated its Assessments and Promotions Rules effective from January 2001 and made provision for promotion of its scientists on the basis of FCS.

CRRI is one of the constituent laboratories of CSIR. Audit scrutiny of records related to Service books, Personal files and FCS/Promotions files of Scientist(s) revealed that CRRI provided undue benefits of retrospective promotions in violation of GoI orders. Further, scrutiny of records revealed that the total 67 numbers of scientists got retrospective promotions in CRRI during the period 2019-20 to 2023-24. Hence CRRI neither followed the DoPT rules for FCS/MFCS nor the instructions/orders/directions of GoI and continuously provided undue benefits to their Scientists, refusing/disobeying the Government rules/orders/decisions causing loss to Govt.

Further, Audit observed that Assessments and Promotions Rules of CSIR (clause 7.6.6) provided that scientist recommended as fit for promotion under FCS shall be promoted from the due date of eligibility for assessment. The provision was in contravention of instructions of DoPT, which clearly specified that promotion would be effective from a prospective date after due assessment of the concerned scientist and after the same had been approved by competent authority.

Therefore, due to non-correction of date(s) of promotion, the scientists continuously received the excess emoluments and benefits resulting in recurring financial loss. Further an amount of ₹2.27 crore was paid as arrears during the period 2019-20 to 2023-24.

Thus CRRI did not follow the instructions of DoPT and provided benefits to the scientists from the retrospective effect which was unwarranted and unauthorized.

Reference Number: OBS- 1805720

**Para 3: Observations relating to Laboratory Reserve Fund**

**1. Inadequate planning and monitoring mechanism.**

1.1 According to CSIR, order No 1(11)/ Acct/2000-2001 dated 4<sup>th</sup> September 2000,  
“a) Each laboratory shall at the time of formulation of its annual budgetary requirements (Estimates) indicate the following in respect of LHRF:

Balance at the beginning of the financial year.

Anticipated generation during the financial year.

Proposed utilisation under each budget sub-head.

(b) The proposal made at the Budget Estimate stage should be reviewed and proposed utilisation revised, if necessary, at the Revised Estimate stage.”

Audit observed that CRRI did not prepare any Budget Estimates/ Revised Estimates for generation and utilisation of LRF, which indicated inadequate planning for proper utilisation of LRF. As a result, CRRI had a closing balance of ₹79.17 crore under LRF as on 31<sup>st</sup> March 2024.

1.2. As per the OM No.- 13/54/LRF/2018-RPPBDD dated December 18, 2019 with regard to utilisation of LRF/LHRF, to ensure compliance with annual expenditure limits on the additional activities and their purposes, there should be a monitoring mechanism at CSIR HQs through a committee. The committee will also determine competitive funds release from HRF, monitor outputs from such funds, and maintain overall tracking of expenditure subject to annual limits via a dedicated portal. Further, LRF utilisation for activities will be determined at the lab level and reported to the monitoring portal for compliance. Laboratory Directors would be delegated decision-making power for use of LR up to the ceiling limits provided, subject to consolidated quarterly reporting and case by case uploading to portal.

Scrutiny of records revealed that CRRI was not providing such reports to CSIR for uploading to portal.

**2. Inadequate expenditure, lump sum approval of expenditure/transfer entry and generation of LRF mostly through interest earned on fixed deposits with bank.**

2.1 As per the LRF Order No. 1(11)Acct./2000-2001, dated 4<sup>th</sup> September, 2000:

*“Each Laboratory & CSIR Headquarters Should endeavor to utilise a substantial part of the LHRF generated in the previous year to supplement the budgetary resources. The LRF utilisation in a year should not be less than one-third of the amount generated in the previous year”*

Scrutiny of annual accounts revealed that during the financial year 2022-23, CRRI has generated LRF amounting to ₹9.25crore. As per the LRF order of September, 2000, CRRI had to utilise at least ₹3.08crore (one third of the LRF amount generated in the previous year) of LRF during the financial year 2023-24. However, audit observed that CRRI utilised only ₹70.69 lakh (7.64 per cent) of LRF during the financial year 2023-24.

2.2 Further, Scrutiny of records revealed that there is a practice of taking approval of Director of an estimated lump sum amount for the meeting the routine expenses without mentioning the particulars/details of expenses. The Director should be apprised of the details of the expenses to be incurred prior to his sanction. The current practice lacks transparency.

Once the government grant is received, the expenses incurred from LRF are charged on the Government grant through transfer entry, which is again done for the lump sum amount instead of item wise expenses. As such, the item wise/voucher wise LRF expenditure could not be identified.

**2.3** As per the LRF Order No. 1(11)Acct./2000-2001, dated 4<sup>th</sup> September 2000, the following receipts would be credited to LHRF:

- a. Royalty & Premia (from licensing of IPR)
- b. Consultancy Fee
- c. Sponsored Project fee
- d. Overhead Charges
- e. Non-refundable balance of closed project/job work.
- f. Job work charges
- g. Testing and analytical charges
- h. Computer charges
- i. Other Technical Services
- j. Use of Lab Infrastructure for sponsored/consultancy & other projects
- k. Interest on investments of Laboratory reserve
- l. Interest on investment of sponsored/consultancy project funds

Audit observed that as per the schedule 2 of Annual Accounts of 2023-24, total LRF generation was shown ₹ 23.50 crore. Out of which, ₹ 15.98 crore (68 percent) was generated through the interest earned on fixed deposits with bank (interest from LRF- ₹ 7.04 crore, interest from ECF- ₹ 8.94 crore).

Thus, it is evident that Generation from all the heads excluding interest during the current financial year is very less i.e. ₹ 7.52 crore (32 percent only).

**3. Overstatement of Accrued Interest on investment of LRF to the extent of Rs 63.89 lakh during FY 2023-24**

The total accrued interest as per the balance sheet of CRRI on the investment of LRF as FDR/TDR during the FY 2023-24 is Rs 9.68 crore whereas the total accrued interest as per the bank certificates amounts to Rs 9.04 crore. Therefore, the accrued interest of LRF is overstated by an amount of Rs 63.89 lakh in the Schedule 2 of Annual Accounts of CRRI for 2023-24 as per the table given below:

Sr No	Bank details	FD No.	Investment Date	Maturity Date	Total Accrued Interest (A)	Amount taken in balance sheet		Accrued Interest as Given in Bank Certificate (B)	Difference (A-B)
						ECF-P99103	LRF-P99106		
1	SBI	41843118770	17.04.2023	18.04.2024	74,48,261	74,48,261	-	66,73,900	7,74,361
2	UBI	349903030261551	09.05.2023	10.05.2024	1,83,21,298	1,40,86,259	42,35,039	1,81,30,947	1,90,351

3	UBI	34990303 0261594	29.05.2023	30.05.2024	56,36,84 4	23,59,609	32,77,23 5	55,71,472	65,372
4	UBI	34990303 0261645	09.06.2023	10.06.2024	62,94,55 9	31,47,280	31,47,27 9	62,16,985	77,574
5	UBI	34990303 0261766	18.07.2023	18.07.2024	54,74,71 9		54,74,71 9	53,90,808	83,911
6	SBI	34990303 0262025	01.08.2023	02.08.2024	36,59,51 0	36,59,510		32,45,355	4,14,155
7	SBI	34990303 0262074	22.08.2023	23.08.2024	1,29,87,7 24	1,10,63,61 7	19,24,10 7	1,14,75,26 1	15,12,463
8	SBI	34990303 0262176	13.09.2023	14.09.2024	1,30,94,6 10	1,09,12,17 5	21,82,43 5	1,16,10,17 2	14,84,438
9	INB	76128722 85	25.09.2023	26.09.2024	38,85,23 1	19,42,615	19,42,61 6	38, 27,280	57,951
10	SBI	42346827 184	11.10.2023	12.10.2024	1,24,30,6 69	45,20,243	79,10,42 6	1,09,32,77 1	14,97,898
11	UBI	34990303 0262025	30.10.2023	31.10.2024	16,27,46 0		16,27,46 0	15,84,488	42,972
12	UBI	34990303 0262074	16.11.2023	17.11.2024	20,26,92 8	20,26,928		19,73,866	53,062
13	UBI	34990303 0262176	29.12.2023	30.12.2024	9,59,371	9,59, 371		9,26,092	33,279
14	UBI	34990303 0262218	16.01.2024	17.01.2025	26,94,05 6	26,94,056		26,02,476	91,580
15	INB	77390067 30	14.03.2024	15.03.2025	2,64,122	2,64,122		2,54,739	9,383
				<b>TOTAL</b>	<b>9,68,05,3 62</b>	<b>6,50,84,04 6</b>	<b>3,17,21,3 16</b>	<b>9,04,16,61 2</b>	<b>63,88,750</b>

SBI is State Bank of India, Parliament Street, ND-110001; UBI is Union Bank of India, Safdurjung Enclave Branch, N.D-110016; INB is Indian Bank, Connaught Circus, N.D-110001

Reference Number: OBS-1803268 & OBS-1803647

Para 4: Slow progress of project, non-deposition of Lab share component

1. Project (SSP 4704) titled 'Condition assessment using modern data collection techniques and preparation of annual maintenance plan using HDM-4 of Odisha PWD Roads'- Slow progress of project, non-deposition of Lab share component of ₹2.37 crore to Laboratory Reserve Fund and other issues.

In February 2023, Works Department, Government of Odisha approved Project (SSP 4704) titled 'Condition assessment using modern data collection techniques and preparation of annual maintenance plan using HDM-4 of Odisha PWD Roads'. The duration of the project was two years from February 2023 to March 2025.

The Details of Project cost was as under:

Particulars	Amount (₹)
Direct cost@40 % of project charges	5,22,33,320
Lab share @ 35% of project charges	4,57,04,155
Project Fee @ 25% of project charges	3,26,45,825
Total project cost	13,45,83,300
GST @ 18%	2,42,24,994
Total project cost (including GST)	15,88,08,294

The details of amount received from the funding agency are as follows:

Particulars	Amount (₹)
1 <sup>st</sup> installment (February 2023)	4,27,97,489
2 <sup>nd</sup> installment (August 2024)	3,81,13,977
Total fund received	8,09,11,466
Expenditure	3,86,07,003
Balance	4,23,04,463

The headwise details of fund received and expenditure incurred (as of December 2024) are given below:

Particulars	Amount received (₹)	Expenditure incurred (₹)
Manpower/salaries	3729991	0
TA/DA	10000000	26,21,833
Contingencies	11000000	41,79,210
Consumables	1000000	6,35,427
Project staff salary	1404320	1,30,594
External payment	23000000	1,77,74,033
Physical input/equipment usage/utilities	800000	0
<b>Sub Total: Direct Cost</b>	<b>50934311</b>	<b>2,53,41,097</b>
Lab Share	12795661	0
Project fee	100000	0
GST	13081494	1,30,81,494
<b>Total</b>	<b>80911466</b>	<b>3,86,07,003</b>

## Audit Observations:

1. The project started in February 2023 and end date of project was March 2025. However, till date only ₹2.53 crore of expenditure was incurred out of ₹5.09 crore received (towards direct cost) from Government of Odisha. The sluggish rate of expenditure reflects slow physical progress under the project. With just three months remaining, the timely completion of the project seems unlikely.
  2. Under this project, two installments of fund was received amounting to ₹8.09 crore. CRRI was yet to receive remaining amount of ₹7.79 crore.
  3. As per the project cost components calculations, 35 percent of project cost pertained to Lab Share and was to be transferred to LRF. CRRI received an amount of ₹ 6.78 crore (excluding GST) from Government of Odisha. Thus, ₹2.37 crore was to be allocated and transferred to the LRF. However, audit observed that only ₹1.28 crore was allocated towards Lab Share and no amount was actually transferred to LRF.
  4. As per para no. 7.4 (Pattern of Distribution) mentioned in the "Technology Transfer Guidelines of 2017", 5 percent of Project fee was to be transferred to CSIR Welfare Fund (maintained at CSIR Hqrs). However, it was not followed which needs detailed justification.
  5. The amount of ₹6,46,000 was deducted as TDS. It may be intimated: (a) whether the form 16 A was received from Works Department, Government of Odisha and (b) whether CRRI has got the refund of the TDS from Income Tax authorities.
  6. GST amounting to ₹1.31 crore was shown as expenditure in the details furnished by CRRI. It may be clarified to audit, whether the same amount was deposited with Central Board of Indirect Taxes and Customs.
2. **Project (SSP-4733) titled 'Condition assessment and suggestions for remedial measures of major and minor bridge of Odisha road network using modern test procedures of bridge under PWD in Odisha'- Slow progress of project, non-deposition of Lab share component of ₹1.48 crore to Laboratory Reserve Fund and other issues**

In August 2023, Works Department, Odisha approved project (SSP-4733) titled 'Condition assessment and suggestions for remedial measures of major and minor bridge of Odisha road network using modern test procedures of bridge under PWD in Odisha'. Project duration was of 2 years from August 2023 to July 2025.

Details of Project cost components are as follows:

Particulars	Amount (₹)
Direct cost@40 % of project charges	5,54,99,966
Lab share @ 35% of project charges	4,85,62,470
Project Fee @ 25% of project charges	3,46,87,479
Total project cost	13,87,49,915
GST @ 18%	2,54,24,985
Total project cost	16,66,74,900

Details of amount received from the funding agency:

Particulars	Amount (₹)
Amount received (August 2023)	5,00,02,470
Expenditure	1,31,28,970
Balance	3,68,73,500

The headwise details of fund received and expenditure incurred (as of December 2024) are given below:

Particulars	Amount received (August 2023) (₹)	Expenditure incurred (₹)
Manpower/salaries	31,38,255	0
TA/DA	1,35,00,000	6,75,532
Contingencies	1,35,98,466	22,07,244
Consumables	15,00,000	9,95,409
Project staff salary	35,00,000	12,48,205
External payment	61,38,254	1,19,085
Physical input/ equipment usage/ utilities	6,50,000	2,56,000
<b>Sub Total: Direct Cost</b>	<b>4,20,24,975</b>	<b>55,01,475</b>
Lab Share	3,50,000	0
Project fee	0	0
GST	76,27,495	76,27,495
<b>Total</b>	<b>5,00,02,470</b>	<b>1,31,28,970</b>

**Audit Observations:**

1. The project started on August 2023 and the end date of project was July 2025. However, till date only ₹55.00 lakh of expenditure was incurred out of ₹of ₹4.20 crore was received (towards direct cost) from Government of Odisha. The sluggish rate of expenditure reflects slow physical progress under the project. With just six months remaining, the timely completion of the project seems unlikely.
2. Under this project, one installment of fund was received amounting to ₹5.00 crore. CRRI was yet to receive remaining amount of ₹11.66 crore,
3. As per the project cost components calculation sheet, 35 percent of project cost pertained to the Lab share which was to be transferred to LRF. CRRI received an amount of ₹ 4.24 crore (excluding GST) from Government of Odisha. Thus, ₹1.48 crore was to be allocated and transferred to the LRF. However, audit observed that only ₹3.50 lakh was allocated towards Lab Share and no amount was actually transferred to LRF.
4. As per para no. 7.4 (Pattern of Distribution) mentioned in the “Technology Transfer Guidelines of 2017”, 5 percent of Project fee was to be transferred to CSIR Welfare Fund (maintained at CSIR Hqrs). However, it was not followed which needs detailed justification.
5. GST amounting to ₹76.27 lakh was shown as expenditure in the records. It may be clarified to audit, whether the same amount was deposited with Central Board of Indirect Taxes and Customs.

Reference Number: OBS-1803612

**Para 5: Residential Quarters lying vacant, resulting in loss of ₹10.33 lakh in license fee.**

Scrutiny of records relating to staff quarters in CRRI, New Delhi revealed that there were 47 numbers of staff/ residential quarters of different types/categories (Type- II, III, IV, V, VI) which are lying vacant as of December 2024. This had resulted in loss of license fee amounting to ₹10.33 lakh to the institute till date, as detailed below:

1.	Type of quarter	Quarter No.	Since when lying vacant?	No. of Months upto June 2023	Total months, as on date, quarter lying vacant	Rate of License Fee (₹) upto June 2023	Rate of License Fee (₹) effective from July 2023	Total (₹) = (5x7+6 x8)
1.	2.	3.	4.	5.	6.	7.	8.	9.
1.	Type V	V/1	4/6/2024	-	7	1490.00	1750.00	12,250
2.	Type V	V/3	5/8/2023	1	18	1490.00	1750.00	31,240
3.	Type V	V/4	11/28/2018	55	71	1490.00	1750.00	1,09,950
4.	Type V	V/5	3/20/2022	15	32	1490.00	1750.00	52,100
5.	Type V	V/6	8/24/2020	34	50	1490.00	1750.00	78,660
6.	Type V	V/7	3/25/2022	15	31	1490.00	1750.00	50,350
7.	Type V	V/9	5/30/2024	-	5	1490.00	1750.00	8,750
8.	Type Iv	Iv/1	4/6/2023	2	19	790.00	880.00	16,540
9.	Type Iv	Iv/3	9/5/2022	9	26	790.00	880.00	22,070
10.	Type Iv	Iv/5	10/9/2021	20	37	790.00	880.00	30,760
11.	Type Iv	Iv/6	8/4/2020	34	51	790.00	880.00	41,820
12.	Type Iv	Iv/7	11/2/2020	31	48	790.00	880.00	39,450
13.	Type Iv	Iv/8	2/20/2018	64	81	790.00	880.00	65,520
14.	Type Iv	Iv/9	4/11/2023	2	19	790.00	880.00	16,540
15.	Type Iv	Iv/11	9/18/2024	-	2	790.00	880.00	1,760
16.	Type Iv	Iv/13	1/14/2019	53	70	790.00	880.00	56,830
17.	Type Iv	Iv/14	12/31/2019	42	58	790.00	880.00	47,260
18.	Type Iv	Iv/15	10/15/2017	68	85	790.00	880.00	68,680
19.	Type-C	C-11	25/10/2024	-	1	560.00	660.00	660
20.	Type-C	C-26	4/6/2023	2	19	560.00	660.00	12,340
21.	Type-C	C-28	1/5/2024	-	10	560.00	660.00	6,600

22.	Type-C	C-30	2/29/2024	-	8	560.00	660.00	5,280
23.	Type-C	C-32	8/4/2022	10	25	560.00	660.00	15,500
24.	Type-B	B-1	4/15/2024	-	7	370.00	440.00	3,080
25.	Type-B	B-7	7/17/2024	-	4	370.00	440.00	1,760
26.	Type-B	B-11	2/15/2023	4	21	370.00	440.00	8,960
27.	Type-B	B-13	2/8/2023	4	21	370.00	440.00	8,960
28.	Type-B	B-14	7/1/2024	-	4	370.00	440.00	1,760
29.	Type-B	B-15	2/23/2024	-	8	370.00	440.00	3,520
30.	Type-B	B-16	2/23/2024	-	8	370.00	440.00	3,520
31.	Type-B	B-17	2/23/2024	-	8	370.00	440.00	3,520
32.	Type-B	B-18	2/8/2023	4	21	370.00	440.00	8,960
33.	Type-B	B-23	8/4/2023	-	15	370.00	440.00	6,600
34.	Type-B	B-37	12/9/2016	78	95	370.00	440.00	36,340
35.	Type-B	B-38	2/1/2014	112	129	370.00	440.00	48,920
36.	Type-B	B-39	6/17/2014	108	125	370.00	440.00	47,440
37.	Type-B	B-40	11/27/2014	103	119	370.00	440.00	45,150
38.	Type-B	B-53	11/28/2023	-	11	370.00	440.00	4,840
39.	Type-B	B-55	2/8/2023	4	21	370.00	440.00	8,960
<b>Total license fee</b>								10,33,200

The vacant quarters may be allotted to the officials of the entitled class to avoid the loss of license fee under intimation to audit.

**Reference Number: OBS-1804121**

**Para 6: Delay in salary payment of contractual employees**

As per the Contract Labour Regulation Act 1970 and all applicable rules notified thereunder, the service provider/contractor shall be responsible for ensuring that wages are paid to the contract labour on time. As per the Act, the wages of every person deployed in any establishment, in which less than one thousand persons are employed, shall be paid before expiry of the seventh day after the last day wage-period in respect of which the wages are payable. In any other establishment, wages of every person employed should be paid before expiry of tenth day after the last day wage-period.

The principal employer/buyer must ensure that the wages should be paid on time to the contract labour by the service provider/contractor. In case the service provider/contractor fails to pay the wages on time or makes short-payment, the principal employer/buyer would be liable to pay the wages to the contract labour directly and recover the amount from the service provider/contractor.

However, as per the record provided to the audit it has been observed that the salary payment to contractual employees at CRRI was persistently delayed as can be seen from the table given below:

<b>Cleaning</b>		
<b>Contractor's Name</b>	<b>Month</b>	<b>Payment Date</b>
<b>S.N. Enterprises</b>	Feb-21	26.04.21
	Mar-21	03.06.21
	Apr-21	11.06.21
	May-21	03.09.21
	Jun-21	22.09.21
	Jul-21	22.09.21
	Aug-21	14.10.21
	Sep-21	15.11.21
	Oct-21	23.12.21
	Nov-21	02.03.22
	Dec-21	30.03.22
	Jan-22	30.03.22
<b>Safest World Facilitator</b>	Mar-22	15.06.22
	Feb-22	15.06.22
	Apr-22	29.12.22
	May-22	29.12.22
	Jun-22	29.12.22
	Jul-22	25.01.23
	Aug-22	25.01.23
	Sep-22	25.01.23
	Oct-22	16.02.23
	Nov-22	13.03.23
	Dec-22	20.07.23
	Jan-23	28.07.23
<b>Indian Sanitation Ward Boy &amp; Horticulture</b>	Feb-23	10.05.23
	Mar-23	25.05.23
	Apr-23	16.07.23
	May-23	02.08.23
	Jun-23	11.10.23
	Jul-23	20.11.23

Laxmi Chand & Sons	Aug-23	09.11.23
	Sep-23	09.11.23
	Oct-23	08.12.23
	Nov-23	16.01.24
	Dec-23	19.03.24
Rajendra Management Group	Jan-24	19.03.24

Security		
Contractor's Name	Month	Payment Date
Neil Gadi Goke Security Ser	Feb-21	07.05.21
	Mar-21	15.07.21
Sampath Gopalan Sec Agency	Apr-21	11.06.21
	May-21	15.07.21
	Jun-21	30.07.21
	Jul-21	16.08.21
	Aug-21	21.10.21
	Sep-21	10.12.21
	Oct-21	11.01.22
	Nov-21	16.03.22
	Dec-21	13.04.22
	Jan-22	09.05.22
	Feb-22	13.06.22
	Mar-22	29.06.22
	Apr-22	29.09.22
	May-22	19.10.22
	Jun-22	16.11.22
SIS Ltd	Jul-22	13.11.23
	Aug-22	08.12.22
	Sep-22	14.12.22
	Oct-22	23.01.23
	Nov-22	31.01.23
	Dec-22	16.02.23
	Jan-23	29.03.23
	Feb-23	28.04.23
	Mar-23	26.06.23
	Apr-23	01.08.23
	May-23	25.08.23
	Jun-23	26.09.23
	Jul-23	20.10.23
Aug-23	07.11.23	
Sep-23	06.12.23	
Oct-23	04.01.24	
Nov-23	04.03.24	

Manpower		
Contractor's Name	Month	Payment Date
Laxmi Chand & Sons	Feb-21	26.04.21
	Mar-21	06.05.21
	Apr-21	08.06.21
	May-21	30.06.21
	Jun-21	20.07.21
Akai Information System Technology	Jul-21	07.10.21
	Aug-21	18.11.21
	Sep-21	22.12.21

	Oct-21	06.01.22
	Nov-21	09.02.22
	Dec-21	26.03.22
	Jan-22	22.03.22
	Feb-22	29.04.22
	Mar-22	13.06.22
	Apr-22	16.09.22
	May-22	11.08.22
	Jun-22	14.10.22
	Jul-22	17.10.22
	Aug-22	15.11.22
	Sep-22	30.11.22
	Nov-22	23.05.23
Sybex Support Services	Dec-22	15.02.23
	Jan-23	03.03.23
	Feb-23	31.03.23
	Mar-23	12.05.23
	Apr-23	05.06.23
	May-23	10.07.23
	Jun-23	28.07.23
	Jul-23	06.09.23
	Aug-23	27.09.23
	Sep-23	26.10.23
	Oct-23	08.12.23
	Nov-23	09.01.24
	Dec-23	12.02.24
Jan-24	04.03.24	
Feb-24	20.03.24	

Thus, audit observed that there were delays ranging from 1 months to 8 months in the disbursement of salaries to the contractual employees in violation of the Contract Labour Regulation Act, 1970. Such long delays in salary payment could lead to grievances among employees affecting productivity and expose the organisation to various type of risks (including legal, vigilance etc.). The reasons for such delays should be furnished to audit and steps may be taken to ensure timely disbursement of the wages/salaries under intimation to audit.

**Reference Number: OBS-1804158**

**Para 7: Irregular payment of TA**

As per the Travelling Allowance Rules of Government of India, those with pay level 5 and below are entitled to travel by AC-III/AC Chair Car by train for journeys on tour within the country.

In case of non-availability of seats in entitled class, Govt. servants may travel in the class below their entitled class.

Test check of vouchers revealed that Sh Nitin Mishra, Technician (1) whose basic pay is ₹21,700/- (Level 2 as per 7<sup>th</sup> CPC pay matrix) was on tour to conduct the NSV survey in the State of Odisha pertaining to Pavement Evaluation Division with onward journey from Delhi to Bhubaneswar and return journey from Bhubaneswar to Delhi. During the tour, he travelled via flight for his onward and return journey which was not permissible as per his travel entitlements.

In the tour program attached, it was mentioned that confirmed train tickets were not available from Delhi to Bhubaneswar and Bhubaneswar to Delhi. However no such proof was found in the records which confirmed non-availability of tickets. Moreover, even if the tickets were not available, the staff would have travelled below his entitled class.

Test check of vouchers revealed Ms Mohini Lashkari, Project Associate-II whose basic pay is ₹28000/- (which is equivalent to Level 4 as per 7<sup>th</sup> CPC pay matrix) was on tour for conducting Traffic Survey and Spot Speed Survey in Indore City pertaining to Transportation Planning and Environment Division. During the tour, she travelled via flight from Delhi to Indore which was not permissible as per her travel entitlements.

In the tour program attached, it was mentioned that confirmed train tickets were not available. However no such proof was found in the records which confirmed non-availability of tickets. Moreover, even if the tickets were not available, the staff would have travelled below his entitled class

Similar such cases may be reviewed under intimation to audit.

**Reference Number: OBS-1804329**

**Para 8: Non maintenance of Fixed Assets Register and not taking up the matter regarding return, sale or retention of Fixed Assets with the funding agencies.**

As per the Schedule 18 of Annual Accounts, CRRI had Net Block of Rs 67.08 crore of Fixed Assets as on 31 March 2024. In this connection following observations are made in Audit: According to **Rule 211** of General Financial Rules 2017, relating to Lists and Accounts, "Separate accounts shall be kept for (a) Fixed Assets such as plant, machinery, equipment, furniture, fixtures etc. in the Form GFR-22".

However, the Fixed Asset register as required under GFR-22 was not maintained by CRRI, to ensure proper accountability of these assets.

**(2) CRRI had purchased Apparatus and Equipment amounting to ₹8.33 crore (as of 31 March 2024), out of Externally Funded Projects (Schedule 18 of Annual Accounts).** In this connection following observations are made in Audit:

According to **Rule 233** of General Financial Rules 2017[1], relating to "Funding of Sponsored Projects or Schemes"

*(i) Ministries or Departments of Government sponsor projects or schemes to be undertaken by Universities, Indian Institute of Technology and other similar Autonomous Organisations such as ICAR, CSIR, ICMR etc., the results from which are expected to be in national interest. Normally the entire expenditure on such projects or schemes including capital expenditure is funded by the Ministry or Department. The funds released for such projects or schemes in one or more instalments are not treated as Grants-in-aid in the books of the implementing agency. Apart from the requirement of submission of technical and financial reports on completion of the project or scheme, a stipulation should be made in such cases that the ownership in the physical and intellectual assets created or acquired out of such funds shall vest in the sponsor. While the Project or Scheme is ongoing, the recipients should not treat such assets as their own assets in their Books of Accounts but should disclose their holding and using such assets in the Notes to Accounts specifically.*

*(ii) On completion of the Projects or Schemes and the receipt of technical and financial reports, the Ministries/ Departments should decide and communicate to the implementing agencies whether the assets should be returned, sold or retained by them.*

*(iii) If the assets are to be sold, the proceeds there from should be credited to the account of the sponsoring Department / Organisation. If the assets are allowed to be retained by the Institution/ Organisation, the implementing agency should include the assets at the book value in their own accounts."*

Audit observed that CRRI had not taken up the matter regarding return, sale or retention of these Assets with the funding agencies. As the result, the status of ownership of these assets amounting to ₹8.33 crore remained uncertain.

Reference Number: OBS-1804389

**Para 9: Project completed but Lab share amount of ₹25.20 lakh was not deposited to Laboratory Reserve Fund.**

In October 2018, Ministry of Steel (MoS) sanctioned the R&D project (SSP-4616) titled 'Development of Design Guidelines and specification for utilisation of steel slag in road construction' started in January 2019, to CRRI. Initially the project duration was of three years and completion date of project was October 2021. Further, three times extension was taken and project completion date was revised to June 2024.

Details of Project cost components are as follows:

Particulars	Amount (₹)
Direct cost@40 % of project charges	28,80,169
Lab share @ 35% of project charges	25,20,148
Project Fee @ 25% of project charges	18,00,107
Total project cost	72,00,424
GST @ 18%	12,96,076
Total project cost	84,96,500

Details of amount received from the funding agency:

Particulars	Amount (₹)
TDS	4,04,969
1 <sup>st</sup> installment (January 2019)	21,25,000
2 <sup>nd</sup> installment (March 2021)	59,66,530
Amount received	80,91,530
Expenditure	39,08,459
Unspent fund	41,83,071

Details of expenditure incurred out of Direct cost:

Particulars	Amount allocated	Expenditure incurred
Manpower/Salaries	2,30,500	0
TA/DA	7,08,000	6,94,128
Contingencies	8,88,000	8,86,210
Consumables	15,000	14,470
Project staff salary	6,00,000	5,90,116
External payment	4,28,669	4,27,459
Physical input/equipment usage/utilities	10,000	0
Total	28,80,169	26,12,383

As per the records, after completion of project, Ministry of Steel and CSIR-CRRI published the Guidelines for 'processing and utilisation of steel slag as processed steel slag aggregates in road construction' in June 2024.

Audit Observations:

1. As per the records furnished to audit, project was completed in June 2024. However, fund pertaining to Lab share @ 35 percent of project charges, amounting to ₹25.20 lakh was not deposited to the laboratory reserve fund.

2. Against the estimated Direct Cost of ₹28.80 lakh, the actual expenditure incurred was ₹26.12 lakh. This illustrate that either the direct cost estimates were inflated or the actual expenditure on direct cost was not booked under the project
3. As per para no. 7.4 (Pattern of Distribution) mentioned in the "Technology Transfer Guidelines of 2017", 5 percent of Project fee was to be transferred to CSIR Welfare Fund (maintained at CSIR Hqrs). However, it was not followed which needs detailed justification.
4. GST amounting to ₹12.96 lakh was shown as expenditure in the records. It may be clarified to audit, whether the same amount was deposited with Central Board of Indirect Taxes and Customs.
5. The amount of ₹4.04 lakh was deducted as TDS by the vendor. It may be intimated: (a) whether the form 16 A was received from the vendor and (b) whether IGIB has got the refund of the TDS from Income Tax authorities.

**Reference Number: OBS-1804397**

**Para 10: Delay in Procurement of equipment.**

**1. Fully computerised servo controlled compression testing machine.**

In November 2022, Bridges Engineering and Structures Division raised indent for the purchase of 'fully computerised servo controlled compression testing machine'. The Equipment was required for the project CRR/STS/2012/00758-ST-0018, which started in April 2016 and completion date of project was March 2023. As per the indent, the equipment was required for use by December 2022. Thus, the indent was raised at the fag end of the project with only four months remaining for completion.

After the issue of indent, CRR took more than one month in constituting Technical sub Committee (TSC) for preparing the technical specifications of equipment. Specifications were prepared by the March 2023. Notice inviting tender was released/ issued in April 2023 and technical bids were opened in May 2023. Further, there was delay of six months in the process of finalising the bidder and finally, contract was awarded to 'Aimil Ltd' and purchase order was issued on 16 November 2023 for ₹38.48 lakh. However, the equipment was received on 03 May 2024 i.e. after the stipulated date of completion of project (March 2023).

Thus, the whole process of equipment procurement took more than 1 year and 6 months from the date of issue of indent to date of installation.

**2. 'Servo Hydraulic Dynamic testing system'**

In June 2021, Flexible Pavement Division raised indent for the purchase of 'Servo Hydraulic Dynamic testing system' for the Project GAP-4668. Project duration of was of four years i.e April 2021 to March 2025. As per the indent, equipment was required for project within 2 months from the date of indent.

The draft tender was prepared in March 2022 i.e. after a delay of 8 months. First tender was issued in March 2022 and tender was further revised and issued three times in April 2022, September 2022 and December 2022. Further, the process of selection of bidder took more than 12 months and finally the purchase order was issued to M/s Matest SPA, Italy in December 2023 for Euro 86300.00. As per the purchase order, delivery was to be made within 150 days from the date of establishment of Letter of credit. However, letter of credit was generated in March 2024 after a delay of 3 months. The equipment was received on 19 August 2024 and installation work was completed by September 2024.

Thus, the whole process of equipment procurement took more than 3 years and 2 months from the date of issue of indent to date of installation.

Generally, the duration of a project varies between two to three years. The equipment needs to procure during the initial phase of the project for optimum utilisation during the project duration. Delay in procurement of equipment for the specified projects may also lead to non-achievement of desired output from the projects.

**Reference Number: OBS-1804411**

**Para 11: 652 books/publications were untraced/lost from library.**

Rule 215 of GFR 2017 stipulates as under: -

Complete physical verification of books should be done every year in case of libraries having not more than twenty thousand volumes. For libraries having more than twenty thousand volumes and up to fifty thousand volumes, such verification should be done at least once in three years. Sample physical verification at intervals of not more than three years should be done in case of libraries having more than fifty thousand volumes. In case such verification reveals unusual or unreasonable shortages, complete verification shall be done.

Loss of five volumes per one thousand volumes of books issued/consulted in a year may be taken as reasonable provided such losses are not attributable to dishonesty or negligence. However, loss of a book of a value exceeding ₹1,000/- (Rupees One thousand only) and rare books irrespective of value shall invariably be investigated and appropriate action taken.

**Scrutiny of library records revealed the following discrepancies:**

Total number of books available as per Accession Register as on 31 March 2024 were 56953. Last Physical Verification of library was carried out for the period upto 2021-22 during which 20 percent sample was selected for verification, out of which 912 books/publications were found missing from library. Scrutiny of records further revealed that CRRI has traced 224 books/publications, however, 652 books/ publications are still untraced/lost. Total cost of untraced books/publications was ₹1.21 lakh.

**Reference Number: OBS-1804458**

**Para 12: Delay of more than one year in installation of equipment: 'Universal Testing Machine'.**

In April 2022, indent for the purchase of 'Universal Testing Machine' was raised by Bridges Engineering and structures division for the Project CRRI/STS/2012/00758-STS0018. Project duration was of seven years i.e April 2016 to March 2023. As per the indent, equipment was required for project by May 2022. The Notice inviting tender was issued in October 2022 i.e. after a delay of 5 months. Process of selection of bidder took more than eight months and final purchase was issued to M/s Aimil Ltd. on 27 June 2023 @ ₹1.08 crore. Delivery of the equipment was to be made within four months from the date of issue of purchase order. The equipment was received by CRRI on 09 November 2023.

As per the purchase order- 'installation, commissioning, demonstration and training of the equipment, if any, was to be completed within 30 days from the date of receipt of equipment in CRRI. Installation, training, commissioning of the equipment was the responsibility of the supplier'. Scrutiny of records revealed that installation work got completed on 23 December 2024 with a delay of more than one year.

As per the project requirement, equipment was required (with installation) within 40 days from the date of indent. However, there was delay of more than 1 year and 7 months in the process of purchase, delivery of equipment. Further, installation work got delayed by more than one year which resulted in depreciation of equipment without any utilisation.

Reference Number: OBS-1804718

**Para 13: Non transfer of technologies and non-receipt of Royalty/Premia amounting to ₹7 lakh.**

Scrutiny of records of technologies developed and transferred by CSIR-CRRI upto March 2024 revealed that out of 10 technologies developed during 2021-24, six technologies were still not transferred as detailed below

**Technology Developed during 2021-24:**

S. No.	Year	Title of the Technology	Project Type
1.	2021-22	Novel piezo based device for multipurpose non-destructive evaluation vibro-integrity sensing device (VInSD)	In house Projects
2.	2022-23	Method for enhancing the bearing capacity of existing structures using steel fiber reinforced grout column	In house Projects
3.	2022-23	Bituminous mix for flexible pavement using imperial smelting furnace slag (ISFS)	In house Projects
4.	2022-23	Concrete mix for rigid pavement using imperial smelting furnace slag (ISFS)	In house Projects
5.	2022-23	A bituminous rejuvenating agent and a process for recycling of bituminous pavements	Sponsored Projects
6.	2023-24	A process of producing bio-bitumen from pyrolysis of lignocellulosic biomass	In house Projects

CRRI should make concerted efforts to transfer these technologies under intimation to audit.

Further scrutiny revealed that in two technologies transferred Royalty/Premia amounting to ₹7 lakh were due but not received till 31<sup>st</sup> March 2024 as detailed below:

Year	Royalty No.	Technology	Client	Premia Received	Royalty Received	Dues	Remarks
2023-24	ROY-0029	Macrosurfacing Technology: Thin Surfacing for Cement Concrete Pavement	JMVD Industries Private Limited, Lucknow	₹2,24,000	₹0	₹3,00,000	Second installment of premia received. Minimum Royalty of ₹1,00,000 per annum for 2020-21, 2021-22 and 2022-23 due. No sales have been made by the client as per the sales statement received from them.
2023-24	ROY-0026	Car Driving Simulator and Training Method and 'Extended Products'	Faros Simulation System Pvt. Ltd.	₹0	₹0	₹4,00,000	The premia has not been received till date despite several reminders. The case has been sent to legal advisor, CSIR for advice.

CRRI should make necessary efforts for recovery of Royalty/Premia under intimation to audit.



Project Number	Project End Date	Chemicals & Consumables	Contingencies	Equipment	External Payments	Fees	Fellowship Account	Misc. Capital Items	Overheads	Salaries	Service Tax	TA	Unclassified	Wages	Works & Services	Grand Total
CNP02205	30-Jun-17					236000			37500	236000		50000		38940		598440
CNP02234	30-Mar-20								0	0		0		0		0
CNP02269	30-Nov-17	9543	5019						225000	660000	383374	80364	1150380			2513680
CNP02312	30-Apr-18					900000			115500	308000						1908500
CNP02314	30-Apr-19					19000			75000	824000		306032	715000			1939032
CNP02323	28-Feb-21	514945	6227912		26291	17021488			934912	4559771		253239		76512		29364805
CNP02326	31-Dec-18					78049			52500	434000	21356	218250				804155
CNP02327	31-Mar-21	20560	1162		1221				11250	438500	24024	100000	545000	2412		1127131
CNP02332	16-Feb-21	540	8000	1662	24930				390868	74000						500000
CNP02334	31-May-22	184596	285235		278926	5769000			44911	1023000	1045302	326076		222253		1297299
CNP02335	17-Nov-23	2410	91298		121023	2100000			207329	1296000	0	21224		155641		3994925
CNP02336	31-Dec-21									725700		217896	289251			3230849
CNP02347	14-Mar-18			1350					115000	23650						140000
CNP02356	31-Mar-21	4427	36919		8500				4700000	601500		168460				5869876
CNP02359	31-Oct-18					850000	92000		522750	65250						1530000
CNP02367	28-Feb-19	5442	183	12250	258847				3883600	157500		46216	12250			4376238
CNP02368	30-Apr-19			17000					3880000	183000	882000					4962000
CNP02369	31-Aug-18															
CNP02376	31-Dec-18		20000		26874	600000			349900	78000		51600				1126374
CNP02383	12-Jul-18		14860	5000					702500	46500	16200	216023				813538
CNP02402	31-Mar-21				13405	1175000			587500	171000			9500			1956405
CNP02403	31-Jan-19															
CNP02414	30-Nov-18	1000	5866		15855				388100	19500	1524	10000				441845
CNP02415	06-Jul-19					1045000			168750	445500						1639250
CNP02418	31-Dec-18	15000	28430	12250	3306				750000	78000						886986
CNP02419	31-Dec-23	5221	11843		2497	2000000			1018000	360000	72000	159198				3628759
CNP02420	25-Nov-18	1000	40000	1000	25000				247500	11250		4250				330000
CNP02428	31-Dec-21	36454	24508	10500	88927				2250000	259500	270000	38040				2974929
CNP02432	31-Jan-21	97940	24275		14033	1500000			750000	150000		47937				2584185
CNP02434	31-Mar-19															0
CNP02436	31-Jan-21	0	0			0			0	0		0				0
CNP02434	28-Feb-19															0
CNP02463	31-Dec-21	3000			7000	600000			301750	73125		59446				1044321
CNP02471	31-May-21	10659	6884	13250	72102	2400000			1200000	415500		110057				422432
CNP02472	30-Jan-21	18771	26200		9928	1802500			911250	71250		5032				2844931
CNP02473	30-Jan-21	5646	187345		1765	1642242			351121	75500	39034	1145791				2976940
CNP02474	30-Jan-21	10000	30045		11869	1398511			742100	71250		365				2264140
CNP02476	30-Sep-22	100000	132256		59620	2500000			1260500	352500		344618				4749492
CNP02478	28-Feb-21	32507	39776		2929	1350000			693000	318000		67049		711		2503972
CNP02480	22-Apr-19															0
CNP02482	31-Dec-21	13000	1053		7000	845000			427500	172500		10505		8695		1485253
CNP02483	30-Aug-19	819	51734		2000	600000			302000	645000		15668		37331		1084050
CNP02488	31-Dec-19	192087	50476		21445	900000			455000	77250		48000				1744258
CNP02490	13-Jan-20	40500	40000		106967	1050000			585000	184500		50000				2006967
CNP02492	31-Mar-20	0	0	0	0				0	0						0
CNP02498	04-Oct-19	25000	26278	10000	45237				876000	109200		5500				1091215
CNP02500	31-May-23	393732	200320		63319	951413			1010000	135750		345802				3100336
CNP02501	31-Aug-21	725444	467735		900000	2000000			987667	157250	773746	328423				3710267
CNP02502	31-Aug-21	828753	496691		90000	677666			510000	137250	773746	359340				3873446
CNP02507	31-Mar-22	0	729927		562736	11250000	1255400		8591000	3708000	0	514243				26611356

Project Number	Project End Date	Chemicals & Consumables	Contingencies	Equipment	External Payments	Fees	Fellowship Account	Misc. Capital Items	Overheads	Salaries	Service Tax	TA	Unclassified	Wages	Works & Services	Grand Total
CNP02509	31-Mar-20					1900000			955000	232500						3087500
CNP02510	31-Mar-20	129859	35998		36000	864000			452375	80625		48860				1627747
CNP02512	28-Feb-21	54973	787076		225000	250000			2225000	1159500	1350000	173262		400578		6625389
CNP02516	20-Oct-19	0	0		0	0			0	0						0
CNP02519	31-Mar-21	0	0		0	0			0	0						0
CNP02524	31-Mar-22	50000	31149		10000	2500000			1242500	340500	0	300000				4638144
CNP02527	22-May-23	185492	26673		36037	7500000	12513		3760000	351000	0	16508				11888223
CNP02530	25-May-20	0	0		0	0			0	0						0
CNP02531	31-Dec-20		3799		1170	540000			246000	58125		38200				887294
CNP02533	30-Dec-20	2170	38846		12393	1250000			630000	171000		83470				2188179
CNP02536	31-Jul-20	20000	57632		30000	500000			255000	45000		90000				997632
CNP02538	31-Mar-20	0	0		0	0			0	0						0
CNP02541	31-Mar-21	1000	12182		500	864000			451000	124125		33800				1486607
CNP02542	31-Jan-21	4563	7978		0	1251848			668438	193500	45247	27156				2191730
CNP02543	31-May-20	0	0		0	0			0	0		0				0
CNP02547	31-Aug-20	0	0		0	0			0	0		0				0
CNP02548	30-Sep-20	2000	13852		6940	900000			401000	177000		9210				1510002
CNP02550	31-Mar-21	3466	3767	10500	5819	0			2639000	500000	1451180	239347		58874		4908873
CNP02552	30-Jun-20	0	0		0	0			0	0		0				0
CNP02554	30-Mar-20	15000	220451		11000	900000			426500	127500		50000				1719431
CNP02555	31-Mar-21	18000	156045		70578	2000000			922000	150000		148830				3465453
CNP02557	31-Aug-20	240	3675		0	650000			301000	33250		0		50000		1028655
CNP02559	31-Oct-20	0	0		0	0			0	0		0				0
CNP02561	30-Sep-22	6500	80547		4780	350000			425000	19125	91300	110000				1437492
CNP02564	31-Mar-21	4206	21308		0	2300000			1175000	274500		143349				3918363
CNP02565	31-Mar-21	0	0		0	2500000			1175000	153000		13563				3826563
CNP02566	23-Feb-21	0	0		0	0			0	0		0				0
CNP02568	30-Nov-20	0	0		0	0			0	0		0				0
CNP02569	30-Nov-20	0	0		0	0			0	0		0				0
CNP02573	30-Dec-20	107816	23000		23000	600000			305000	69000		50000				1177816
CNP02574	30-Jun-21	0	0		0	0			0	0		0		0		0
CNP02575	12-Dec-20	22100	3445		1000	160000			129000	51750	13729	30000				408725
CNP02578	18-Oct-22	0	0		0	0			0	0		0				0
CNP02579	20-Jul-20	7000	66133		10000	600000			309500	103500	72000	110000				1107813
CNP02580	30-Jul-20	212	23420		25867	750000			376000	70500		83566				1329565
CNP02581	30-Nov-20	0	0		0	0			0	0		0				0
CNP02582	31-Jul-21	50000	15173		107517	1250000			632200	148500		50000				2253390
CNP02583	31-Dec-20	0	0		0	0			0	0		0				0
CNP02589	31-Dec-20	0	0		0	0			0	0		0				0
CNP02590	31-Jul-20	0	0		0	0			0	0		0				0
CNP02591	31-Jul-20	0	0		0	0			0	0		0				0
CNP02592	31-Jul-20	0	0		0	0			0	0		0				0
CNP02593	31-Mar-21	540901	94145		20000	2750000			1385000	342000	792000	20000				5944046
CNP02594	30-Dec-20	49056	56355		18966	2749500			1433250	381000	296946	93861				5038934
CNP02595	30-Aug-20	0	0		0	0			0	0		0				0
CNP02598	31-Oct-20	0	0		0	0			0	0		0				0
CNP02599	31-Dec-20	0	0		0	0			0	0		0				0
CNP02600	28-Feb-23	1200	8983		0	250000			126000	22125		5000		5649		418957
CNP 601	31-Mar-22	10280	16496		3250	635500			327750	80000		4256				1077532
CNP02602	30-Mar-21	0	0		0	0			0	0		0				0

Project Number	Project End Date	Chemicals & Consumables	Contingencies	Equipment	External Payments	Fees	Fellowship Account	Misc. Capital Items	Overheads	Salaries	Service Tax	TA	Unclassified	Wages	Works & Services	Grand Total
CNP02603	30-Nov-22	28636	12190	12200	1800				1596400	102000	46800	83916				1883942
CNP02604	31-Oct-21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CNP02605	30-Sep-21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CNP02606	31-Mar-21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CNP02607	31-Mar-21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CNP02608	31-Mar-21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CNP02609	30-Sep-20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CNP02610	30-Sep-20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CNP02611	28-Jan-22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CNP02612	30-Jun-21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CNP02613	30-Aug-21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CNP02614	15-Dec-20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CNP02615	31-Mar-22	13502	35515		42585	900000			459000	159000						1609602
CNP02616	30-Nov-21	0	0	0	0	1300000	0	0	0	0	0	0	0	0	0	1300000
CNP02617	31-Dec-20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CNP02618	31-Dec-20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CNP02619	15-Jan-21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CNP02620	31-Mar-21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CNP02621	30-Nov-18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CNP02622	16-Jul-22	10802	16000		5000	1000000			515000	114000		143404		20372		1884578
CNP02623	28-Feb-21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CNP02624	09-Apr-21	17660	10000		500	348729			215365	20625		5000				670879
CNP02625	31-Aug-21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CNP02626	31-May-21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CNP02627	26-Oct-20	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CNP02628	13-Oct-22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CNP02629	30-Aug-21	5000	17859			254000			132000	45750		6863				461472
CNP02630	31-Mar-21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CNP02631	31-Jul-21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CNP02632	31-Mar-21	0	1076	1000					584000	47250		8502				641828
CNP02633	30-Sep-22	5725	133343		9081	2100000			1051000	90000		218640				3607789
CNP02634	31-Mar-21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CNP02635	31-Aug-21	24001	1387	25250	100000				2292500	281250		107940				2832328
CNP02636	28-Feb-21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CNP02637	18-Oct-22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CNP02638	31-Jul-21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CNP02639	31-Jul-21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CNP02640	31-Mar-21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CNP02641	31-Mar-21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CNP02642	30-Apr-21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CNP02643	30-Jun-21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CNP02644	31-Oct-21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CNP02645	31-Mar-22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CNP02646	30-Nov-21	130000	36000		10000	600000			305000	69000		14500				1194500
CNP02647	25-Oct-21	8403	4089		22110	600000			310000	90000		7500				1042102
CNP02648	28-Jan-22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CNP02649	30-Nov-21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CNP02650	30-Nov-21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CNP02651	20-Jan-23	24576	81508		5974	1318882			688135	305237		68479				2492791
CNP02652	19-Oct-22	500	17348	500	1715				375000	24000						422591

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CNP02653	31-May-21	0	0		0	0			0	0		0				0
CNP02654	30-Apr-22	8740	29718		108523	2261547			1127648	81573	27001	50000				1711652
CNP02655	31-May-21	0				0			0	0						0
CNP02656	31-Dec-21	0	0			0			0	0		0				0
CNP02657	30-Nov-21	0	0		0	0			0	0		0				0
CNP02658	15-Oct-22	0	0		0	0			0	0		0				0
CNP02659	31-Jan-22	0	0		0	0			0	0		0				0
CNP02660	21-Feb-22		0	0		0			0	0		0				0
CNP02661	30-Jun-22	3000	5000			250000			127000	53250		61750				500000
CNP02662	31-Dec-21	0	0		0	0			0	0		0				0
CNP02663	31-Dec-21	0	0		0	0			0	0		0				0
CNP02664	30-Apr-22	22939	161081		118000	1140000			571000	57000		137151				1997531
CNP02665	30-Apr-22	13601	31565		12319	760000			381000	60000		9178				1267663
CNP02666	12-Oct-22	1000	4186		10000	300000			401000	50250		33444		9812		1298114
CNP02667	31-Aug-21	25000	46971	15000	358500				3690000	571500	20000	20000				4746971
CNP02668	31-Dec-22	15669	7846		43224	1000000			505000	131700		24572				1734211
CNP02669	18-Oct-22	0	0		0	0			0	0		0				0
CNP02670	31-Mar-22	0	0		0	0			0	0		0				0
CNP02671	13-Oct-22	0	0		0	0			0	0		0				0
CNP02672	31-Mar-21	0	0		0	0			0	0		0				0
CNP02673	31-Mar-23	24544	221168		1323	2500000			1270000	247500		112035				4376570
CNP02674	31-Jul-22		901		19341	1500000			751000	50000		3108				2497530
CNP02675	31-Jul-21	0	0		0	0			0	0		0				0
CNP02676	12-Oct-22	0	0		0	0			0	0		0				0
CNP02677	31-Mar-23	30951	7641		70167	2500000			1265000	517500		53141				4444400
CNP02678	31-Dec-21	18868	307952		123153	17500000			3800000	3007500		423182				31717662
CNP02679	31-Dec-21	0	0	0			0		0	0		0				0
CNP02680	18-Oct-22	0	0		0	0			0	0		0				0
CNP02681	31-Aug-21	1000	13299	1000	1000				337500	23250						377049
CNP02682	31-Mar-21	0	0		0	0			0	0		0				0
CNP02683	31-Mar-22	1000	141503		2500	565920			376000	64875	28080					1179878
CNP02684	31-Mar-22	78496	217177		100000	6000000			305000	42750		33189				1092646
CNP02685	18-Oct-22	0	0			0			0	0						0
CNP02686	12-Oct-22	250	7724		500	752000			375500	3750				4456		1124130
CNP02687	13-Oct-22	500	75839		27037	375000			188500	32250						699126
CNP02688	30-May-22	9347	6216		3209	1600000			820000	289500		73232		22582		2834176
CNP02689	30-Nov-21	0	0		0	0			0	0		0		0		0
CNP02690	31-Oct-22	0	0		0	0			0	0		0				0
CNP02691	28-Jan-22	0	0		0	0			0	0		0				0
CNP02692	31-Mar-22	0	0		0	0			0	0		0				0
CNP02693	30-Sep-22	3581	25		24724	1000000			501608	99000		128799				1757737
CNP02694	31-Mar-22	19839	3015	5000	10000				900000	12750		40000				1111524
CNP02695	30-Sep-21	380	2743	1000					450000	27750		2038				483911
CNP02696	18-Oct-22	203	21756	500	14415				825000	5250						897124
CNP02697	31-Mar-22	66281	18423	5000	10000				900000	41250		40000				1080954
CNP02698	31-Mar-22	24754	700	10750					540000	59250						605434
CNP02699	31-May-22	4600	4921	5000					450000	47100		34604				546225
CNP02700	31-Dec-22	114	9		1877	700000			361000	52500		3261				1111361
CNI 701	30-Nov-21	1116	43477		180000	1000000			502000	50250		63562				1840405
CNP02702	13-Oct-22	50	5700			1000000			50500	18000						171250

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CNP02703	30-Sep-21	5000	1000			50000			25250	18750						100000
CNP02704	31-Mar-22	4126	1960			100000			101500	203000						352860
CNP02705	30-Jun-22		20515			350000			177500	22500		5000				575515
CNP02706	31-Mar-22	10000	86549			157000			588500	100000		59869				1926710
CNP02707	31-Mar-22	25	504			250000			125500	24750						400779
CNP02708	30-Nov-21	1370	2280			325000			168875	53625		5600				356650
CNP02709	14-Nov-23	3986	36016		6262	1663426			848347	76875		7005				2641917
CNP02710	23-Feb-22		20651			375000			138750	17250		6980				638634
CNP02712	31-Mar-22	23500	5000		2616	300000			160750	30750						522616
CNP02713	13-Dec-21	247421	50151		3000	1300000			652000	160500		49174				2448226
CNP02714	30-Sep-22	118730	30000		10000	600000			305000	42750		40000				1146480
CNP02715	30-Sep-22	11492	241		6168	600000			305000	42750		12914				988568
CNP02716	18-Oct-22		0		96	125000			63000	10500						198596
CNP02717	31-Mar-22	21100	21026			124750			254500	51150		2618				456204
CNP02718	31-Mar-22	40465	1103		5000	640000			420000	184500		2837		2390		1296295
CNP02719	23-Feb-22	10000	50974		20000	500000			251000	39000		7281				869255
CNP02720	21-Sep-22	487	16935		10000	600000			305000	42750		189				975361
CNP02721	31-Mar-22	6629	2142		3000	400000			200000	12250		3644				637665
CNP02722	31-Jul-22	13805	2401		3420	550000			282375	77625		27879				957505
CNP02723	31-Mar-22	5000	13742			300000			153000	47250		40816				303899
CNP02724	31-Mar-22	5000	15929			300000			155000	47250				25045		548224
CNP02725	19-Oct-22	74	20768		5000	175000			88000	16500		5000				308842
CNP02726	31-Jan-22	516	10715	5000	14416				450000	63750		11615				556012
CNP02727	31-Jul-23	20000	86207			380000			250500	76000		2009				765716
CNP02728	30-Sep-22	5000	60311	5000	54000				750000	57750		64500				996561
CNP02729	13-Oct-22	1625	14036	10000		17500			375000	20625						414036
CNP02730	01-Dec-23	90923	797			400000			253000	39000		350				784070
CNP02731	31-Mar-24	9748	68886		60000	1250000			650000	290250		109531				2438415
CNP02732	15-Feb-22	0	0		0	0			0	0		0				0
CNP02733	31-Oct-23	37144	824		75175	1125000			632200	93000		0				1966843
CNP02734	30-Apr-22	19968	61900		40000	688160			378000	57000		12470				1257498
CNP02735	30-Sep-22	750	24957		16000	400000			201000	40500		10000				693207
CNP02736	30-May-23	24055	6622		15000	700000			360000	81000		18063				1204740
CNP02737	31-Mar-23	0	0		0	0			0	0		0				0
CNP02738	21-Aug-23	231404	114291		25000	1625000			822500	231000		80000				3129195
CNP02739	30-Nov-22	0	0		0	0			0	0		0				0
CNP02740	31-Mar-23	500	18376		3500	250000			125500	18000						415876
CNP02742	30-Jun-22	83404	40000		17200	343717			216824	72000						758145
CNP02743	31-Mar-23	21500	247		15000	500000			251000	150000		14000				951747
CNP02744	30-Apr-23	14233	6679		8096	1632000			870000	146250		86				2677654
CNP02745	31-Jul-22	0	0		0	0	0		0	0		0				0
CNP02746	30-Jun-22	6194	10000	2000					373000	81000						471194
CNP02747	31-Dec-23	38585	21704		10000	600000			305000	42750		710				1018749
CNP02748	31-Mar-23	928	23735		5000	750000			375000	127125						1232738
CNP02749	30-Apr-22	0	0		0	0			0	0		0				0
CNP02751	31-Dec-23	78208			3164	706954			146220	82177		0				11021728
CNP02752	27-Feb-23	98259			5000	437500			223750	90750		10000				865259
CNP02753	10-Mar-23	0	0		0	0			0	0		0				0
CNP02754	31-Dec-23	25000	85313		42666	1000000			525000	178500		18889				1875368
CNP02755	31-Oct-22		3285		27000	87500			44250	9000						171035

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CNP02756	27-Mar-23	14531	8660		10000	700000			352000	74250		310				1159751
CNP02757	30-Sep-22	0	0		0	0			0	0		0				0
CNP02758	30-Jun-22	0	0			0			0	0						0
CNP02759	31-Dec-22	0	0		0	0			0	0		0				0
CNP02760	30-Nov-22	10000			60000	225000			118250	36750						450000
CNP02761	30-Oct-22	0	0		0	0			0	0		0				0
CNP02762	31-Oct-22	0	0		0	0	0		0	0		0				0
CNP02763	31-Dec-23	880	0		3290	600000			305000	42750		17970				974897
CNP02764	31-Dec-23	1312	1014		7170	600000			305000	42750		11980				969226
CNP02765	30-Oct-22	0	0		0	0			0	0		0				0
CNP02767	31-Dec-23	64678	22557			500000			255000	74700		16900				933835
CNP02768	30-Jun-23	321	1066			500000			461500	58500		68630				1492023
CNP02769	31-May-23		58409			304549			231401	29250	0	8450				632059
CNP02770	31-Dec-23	0	0		0	0			0	0		0				0
CNP02771	13-Dec-23	616626	4784			3288000			1717500	194100		268187				6089197
CNP02772	30-Mar-23	5000	19765			240500			106750	72500		10800				396118
CNP02773	17-Nov-23		23348		17000	300000			152000	21000		10000				523348
CNP02774	31-Mar-24	4842	131		24199	415000			557498	267000	0	102674				1577842
CNP02775	30-Jun-23	500	700		2500	250000			125500	18750		8735				406685
CNP02776	31-Mar-23	500	10128			500000			255000	13875						1000000
CNP02777	31-May-23	214	4213		25098	350000			176000	29250		9700				594475
CNP02778	30-Nov-22	11772	87530		77382	1300000			816000	270000		13500				2896471
CNP02779	10-Jun-23	5000	12207		10000	500000			255000	60000		80430				922637
CNP02780	15-Feb-23	5248	17246		50000	356000			177000	64875		25				650434
CNP02781	30-Nov-22	5000			2847	160000			105000	36000						308847
CNP02782	25-Jun-23	19290	57533		2946	600000			385000	60000		23703				1138692
CNP02783	30-Nov-22	1000	915		26250	160000			101000	27750		5000				321915
CNP02784	31-Dec-23	29705	278212			650000			525000	72450	0	2029				1600397
CNP02785	31-Dec-22	6630	526			250000			126000	13125						396281
CNP02786	30-Jun-23	34500	63052		20000	750000			377000	69000		2000				1335552
CNP02787	27-Apr-23	49640	76234		10000	550000			277000	43500		4921				1011295
CNP02788	31-Dec-23	9900	96391			1000000			255000	74700		28300				965791
CNP02789	31-Mar-24	90882	7679		10000	600000			305000	42750		26553				1082864
CNP02790	31-Mar-24	44837	21660		10000	600000			305000	42750		20646				1044898
CNP02791	30-Jan-23	832	37489		2500	250000			126000	25500		1500				443821
CNP02792	31-Dec-23	10000	47750		3000	352400			451000	44625		10625				1552410
CNP02793	31-Mar-23	1000	35375		500	212500			107250	18375		7320				382320
CNP02794	28-Feb-23	500	18406			150000			75500	12000		23200				234806
CNP02795	31-Dec-23	27517	2789		472	1059322			840678	229500	0	85120				2245398
CNP02796	23-Sep-23	1657	55		244	700000			352000	59000	0	11470				1124226
CNP02797	04-Mar-23	1030	10000			100000			50000	19500						180530
CNP02798	30-Sep-23	5224	0		24881	600000			310000	50250		40553				1050508
CNP02799	31-Dec-23	651			500	496297			261000	29625		58435				846508
CNP02800	31-Aug-23		1366		0	750000	1698		375000	27150		2205				10157419
CNP02801	31-May-23	17000	6755		30331	400000			210000	48000		33718				745804
CNP02802	31-Mar-24	31890	3514		4360	600000			305000	42750	0	10480				1048000
CNP02806	31-May-23	5000	49750			400000	80000		205000	50250		10000				800000
CNP02807	31-Mar-23	5000	8456		50750	200000			105000	29250						28456
CNP02808	02-May-23		20730			200000			101000	42000						363730
CNP02809	31-Aug-23	10000	1328		30000	250000			376000	44250		97500				1600678

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CNP02810	31-Mar-24	65569	3120	10000	50000				1320000			5200				1453889
CNP02811	30-Apr-23		3022		4855	600000			300500	61500						969877
CNP02812	30-Sep-23	3703	2552			600000	13661		300500	35250		8957				964623
CNP02813	30-Nov-23	710	18707		16571	500000			310000	54000		3800				1065386
CNP02814	30-Apr-23	500	29141		2000	125000			63000	18750		5000				243391
CNP02815	31-May-23	17190	23411			200000			101000	42000						385511
CNP02816	31-Mar-24	144670	32140		10000	550000			650000	213000	0	174050				1773860
CNP02817	28-Feb-23	25000	6298			150000			77000	33375		5000				296673
CNP02818	30-Apr-23	5000	7118			300000			160500	81750		4790				559158
CNP02820	30-Apr-23	15000	18404			300000			315000	114550		2300				1117424
CNP02821	30-Mar-24	20476	0		10000	600000			305000	48750		32987				1017213
CNP02822	30-Apr-23	1000	0		12000	300000			151000	37500		10000				307750
CNP02823	31-May-23	2246	707			160000			101000	28500						292453
CNP02824	30-Nov-23	2250	460		1000	403200			201000	54000						722210
CNP02825	31-Oct-23	5000	75580			300000			153500	61500						595580
CNP02826	31-May-23	30000	188181		225000	1325000			1465000	720000	0	204533				4517769
CNP02827	30-Jun-23	7567	14107		10000	170000			92500	26950						321124
CNP02828	30-Jan-23	997	0			500000			25000	10125		3625				28747
CNP02830	31-Oct-23	1460	12086			400000	23458		201000	26100						664104
CNP02832	30-Apr-23	0	1514			360000			175000	39000		10000				366143
CNP02833	30-Jan-24	1000	18529		2750	350000			176000	35250		33070				616599
CNP02834	31-Mar-24	1000	20193		2500	308083			159899	64500		0				353175
CNP02836	31-May-23	83	0		41	300000			152000	27536		5420				485080
CNP02837	31-Mar-24	7409	46256		4202	2000000			1010000	420000		73953				3561830
CNP02838	31-Mar-24	839	454		20133	300000			153875	55500		32				530833
CNP02839	31-Mar-24	24836	142956		132893	2700000			1573000	553000		41824				4870206
CNP02840	31-Aug-23		5919			87500			44250	9000		20000				166669
CNP02841	14-Jan-24	0	1480		0	477967			300000	77250		119457				976154
CNP02842	31-Mar-24	11524	33087		22780	1600000	300000		1045000	329250		4335				3345976
CNP02843	31-Mar-24	15917	21361		10000	4050000			36500	124500		28159				1738973
CNP02844	30-Jun-23	10000	53946		27500	300000			155000	26250		14194				586890
CNP02845	31-May-23	1750	30092			200000			101000	28375		0				351717
CNP02846	31-Dec-23	1000	152676		2500	660000			331000	114000	0	3875				1265051
CNP02847	23-Jan-24	0	122554		5000	680000			325000	51000		49370				1204924
CNP02848	31-Dec-23	800	56640		9000	50000			62000	32000		46208				256648
CNP02849	31-Jul-23	560	16438			485000			210000	141000	225000	10000				1090498
CNP02850	28-Feb-23	1000	169750		500	400000			201000	27750						800000
CNP02851	30-Jun-23	5000	23750	5000					292500	48750		5000				390000
CNP02852	28-Feb-24	1000	874		1641	400000			201000	36750		4900				646165
CNP02854	30-Jun-23	1128	0			200000			120000	27375		3532				363076
CNP02855	31-Dec-23	10000	6282		5000	250000			130000	82500		7200				490982
CNP02856	31-Dec-23					600000			300000	23025	0	15499				938521
CNP02857	29-Feb-24	500	25832			249500			125200	49200	0	36770				487002
CNP02858	31-Jan-24	10000	187491		9626	1600000			805000	855000	0	200000				2897034
CNP02859	31-Aug-23	1633	0		2	350000	1313		176000	33000	0	8224				570172
CNP02860	30-Nov-23	1000	51752		2700	200000			122400	34800	0					412632
CNP02861	30-Nov-23	2000	203311		5000	273650			327000	33000	0					843961
CNP02862	30-Jun-23	568	41			300000			51000	18000	0	5000				154604
CNP02863	31-Mar-24	10000	80075		27550	300000			155000	27375	0					600000
CNP02864	31-Mar-24	0	111134			1152000	59		600500	31000	0	0				1894692

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CNP02865	31-Aug-23	20000	35750			240000			165000	29250	0	50000				540000
CNP02867	31-Dec-23	5000	97462		27889	600000			302000	50625	0	1849				1086805
CNP02868	30-Nov-23	15535	67549		30311	600000			310000	52500	108000	18890				1202785
CNP02869	31-Jul-23	10000	60136		35774	750000			376000	61500	153000	48066				1503476
CNP02871	31-Mar-24	19000	31948		41069	700000			360000	61500	126000	39200				1378717
CNP02873	30-Jun-23	42175				240000			120000	77625	0					180000
CNP02874	30-Nov-23	87863								117000	0	5700				210563
CNP02876	31-Mar-24		850			125000			63500	30750	0	6137				220287
CNP02877	31-Mar-24	36000	131789			807000			413500	213000	0	10000				1611289
CNP02878	31-Mar-24	20750	22500		12000	600000			257000	72750	0	15000				600000
CNP02880	31-Mar-24	1906	27880		70000	887500			453750	181500	0	15000				1637536
CNP02883	31-Mar-24	2000	15844		60000	300000			151875	37125	0	20000				586844
CNP02884	15-Nov-23	14500	28482			200000			105000	40500	0					388482
CNP02885	31-Dec-23	2000	19622			175000			88500	12550	0					308952
CNP02886	31-Mar-24	0	3512			150000			75000	4950	0	20050				253512
CNP02888	31-Mar-24	5000	108207			400000			205000	23125	0	27875				774307
CNP02889	31-Dec-23	5000	16163		16918	300000			152000	30375	0	2065				522521
CNP02890	31-Mar-24	5000	27173			200000			105000	22875	0	7800				377843
CNP02892	31-Mar-24	5000	29413			300000			155000	27375	0	20650				537438
CNP02894	30-Mar-24	10000	52125			200000			105000	22875	0	15000				400000
CNP02897	31-Dec-23	5000	12000		47250	212500			109250	39000	0					425000
CNP02898	31-Dec-23	8000	21568			1562000			781000	108000	0	134000				2615862
CNP02900	31-Jan-24	54150	1837		2700	270000			136800	53250	0	4500				523237
CNP02901	31-Mar-24	5000	2246			200000			101000	3150	0	5550				347246
CNP02906	31-Dec-23	5000	75500			425000			217500	42000	0	85000				850000
CNP02907	31-Mar-24	6000	3052			180000			95000	43650	0	23000				388002
CNP02913	31-Mar-24		59114			200000			100750	14250	0					374114
CNP02915	31-Mar-24	5000	12485			675000			342500	103750	0					1238025
CNP02917	31-Mar-24	15000	74175			750000			385000	150000	0	50800				1424975
CNP-1630	30-May-10			25000		140000			2750	140000						2003733
CNP-1894	30-Sep-15					966000			127500	504000						500000
CNP-2886	31-Dec-23					500000										0
CNP-2915	31-Mar-24		0													0
GAP04460	02-Apr-18		0									11557	944234		772116	27017208
GAP04486	31-Dec-23	69233	292918	24611244				154423	161483							209339
GAP04491	31-Mar-24	38690	36859				279291									177715
GAP04492	22-Sep-14															15224
GAP04494	30-Sep-14															15224
GAP04535	11-Feb-21				41401							27	5000	45000		91428
GAP04555	31-Mar-17															282278
GAP04558	28-Mar-22		0													0
GAP04564	30-Oct-18												62680			62680
GAP04580	27-Oct-23	0	0					0				100000				100000
GAP04581	30-Mar-22	519	6189	8088			1507		500000							621000
GAP04599	30-Jun-23				0											0
GAP04611	31-Dec-21	0	0				9		281756							281765
GAP04619	30-Nov-22		178	69990			281		437697				2873			511019
GAP04620	20-Jun-20	138822	3980			41600			200000							208462
GAP 623	30-Jul-20	26831	42745			1852	4440			5000		40505			10844	132217
GAP04644	18-Jan-23	24331	10						145000				256338			1212338

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GAP04646	28-Feb-24	318977	230184	242580			236699		600000			138966				1767406
GAP04658	31-Dec-23	742	1167			2790	213979					105011				382409
GAP04666	31-Oct-22	142075	12962	86000			344000					62000				647037
GAP04667	30-Nov-22	142231	1118				68785					3766				192688
GAP04669	31-Mar-24	117802	48177	539385			170572		607000			13041				1495977
GAP04673	30-Sep-23	10601	124528				68450		0			33420				2150062
GAP04690	31-Mar-24	24219	129123				0					294				153636
GAP04736	31-Oct-23	100000	100000						139059			0				39059
SSP04475	30-Mar-12		0													0
SSP04499	31-Dec-15												671499			671499
SSP04519	30-Oct-15	5424	132961	7015		200420			10504	124000		65397	14029			559750
SSP04524	28-Nov-14												312724			312724
SSP04534	31-Dec-16	24000	86359			31000		12000	9000	438000		50000	416000	120000		1186359
SSP04545	31-Mar-22	54000	86067	3050		36000			42250	248350		69470	18000	13000		877537
SSP04549	28-Feb-19													564713		564713
SSP04551	31-Dec-22	54555	202246	782628		244895		1894405	395750	2012625		345736	180072	7000000	7511768	15842630
SSP04559	30-Sep-18													591884		591884
SSP04568	31-Dec-17	400	9827	26000		4538		109400		100000		66098				442218
SSP04565	18-Oct-22													1294870		1294870
SSP04567	25-Apr-23	50000	21049	2000		28642			12000	265000		64452		7302		923252
SSP04569	30-Jun-19	13339	34141	57400		-10100		283600		37500		21606		20358		584544
SSP04571	27-Nov-17												195212			195212
SSP04572	15-Apr-18	35000	27660			2272		302375		28725		54000				450032
SSP04573	07-Aug-20															0
SSP04575	31-Dec-18		700	10000				100000		906800		88500		35259		1141259
SSP04576	24-Apr-19	3890	6358						773000	116250		170000				253724
SSP04578	30-Nov-18	10000	60000	4000		10000			712500	88500		80000				965000
SSP04588	18-Oct-22	4000	17438			6778		375000		123500		39000				274266
SSP04590	31-Dec-20	12652	47015			179397		500000		706000		144000		42347		1631411
SSP04594	31-Mar-20	25000	150000			158520		250000		273000		75000		252147		1131667
SSP04595	31-Dec-22	29880	51586			12120		675000		965000		159000		95582		2088168
SSP04598	31-Jul-19															0
SSP04612	07-Oct-22	18500				33512		66000		159000		52500		142904		472416
SSP04613	31-Aug-19	30500	75000			75000		250000		380000		82500		127000		1000000
SSP04616	31-Oct-23	530	12012			6865		1405145		9884		2520140		230500		4200248
SSP04617	30-Dec-20	40000	28550					500000		350000		148500		191242		123101
SSP04618	30-Jan-22	4796	271380			7073		850000		1199700		412500		172081		2917530
SSP04621	30-Mar-23	58063	394008			72786		925000		153000		65000		262960		1890817
SSP04624	31-Mar-24	1083	440	0		22727		1800106		192184		2530148		181500		4730203
SSP04626	31-Mar-24	354664	382841			18318		1775412		2530148		192000		162477		3265130
SSP04628	31-Aug-20	0	0			0		0		0		0		0		0
SSP04631	31-Jul-22	131984	296462	340066		902076		14750000		300000		2099636		7895000		6669550
SSP04634	31-Dec-22	3095		200000		1716		414840		64167		590776		36000		61633
SSP04635	31-Mar-21	0	0			0		0		0		0		0		0
SSP04636	28-Jan-22	290740	92572			28366		770394				2121000		744000		227717
SSP04637	30-Nov-20	0	0			0		0		0		0		0		0
SSP04638	30-Jun-21	50000	193646			19338				3025000		172500		900000		200000
SSP04639	30-Jun-21	39785	255034	20000		50490				2400000		136500		720000		95770
SSP04640	30-Sep-20	177950	982138			80000		20000		660000		169500		720000		2809588
SSP04641	30-Sep-21	44000	282141			173495				2140000		234000		163325		328903

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SSP04643	30-Jun-21	0	0		0	0			0	0		0				0
SSP04645	31-Jan-21		69344			37120			232500	46500		82535				518199
SSP04647	16-Jun-21	27382	243032		60687	477530			739500	70500	189000	85111				1892742
SSP04648	30-Sep-22	24664	19794	10000	100000	150000			353500	61500		70000				810458
SSP04649	31-Jan-22	51680	291157	123875	8506	422500			897000	168000		58904				2021622
SSP04650	30-Jun-23	2327	101915			34527			100000			8872				450141
SSP04653	31-Aug-21	417313	209966						1201000	117000		37736				1983015
SSP04654	30-Oct-22	0	0		0	0			0	0		0				3940318
SSP04655	30-Apr-23	31022	76408		154388	1023500	240000		1582500	432000	400500					1132845
SSP04656	30-Jun-23	5099	598		18409	200000	13672		225500	451300		88973				1400000
SSP04657	31-Mar-24	10000	879250		150000				2000	108750		250000				993682
SSP04660	21-Feb-22	9503	37174		30000	275000			387000	105000		150000				1786696
SSP04661	31-Jan-24	19077	728		19469	550000			775000	411000	0	11422				1182920
SSP04662	28-Nov-23	55580	10840	100000		350000			494000	142500		50000				1310593
SSP04664	31-Jan-22	13346	65344		29903	375000			545000	246000		36000				1470271
SSP04665	31-Aug-23	129000	25947	100000	12324	31500			770000	31000		50000				1472711
SSP04670	28-Jan-22	92500	65030		50000	400000			585000	240000		40181				2044143
SSP04671	10-Oct-22	3450	47377		78526	625000			925000	219750		42032				645676
SSP04672	30-Jun-23	28875	434673	25000	10941	52813			54994	34563		3817				3124323
SSP04675	30-Jun-23	10433	2810		26386		480000		605000	1299000		254247				1865101
SSP04676	31-Mar-23	131344	127007		20000	500000			703000	183750	0	200000				1183047
SSP04677	31-Dec-23	0	0	0	0	0			0	0		0				1183047
SSP04678	-31-Mar-23	70154	172643		20000	300000			423000	137250	0	60000				1400747
SSP04679	30-Sep-22	7924	40500		25291				785000	190500		20862				824894
SSP04680	31-Dec-22	15776	44312		140556	250000			351000	23250						1578891
SSP04681	31-Jul-23	16689	842		10000	500000	48040		125000	244750		43609				4506030
SSP04682	15-Feb-23	110067	31516	100000	400000	1275000			1800000	604500		184947				3413085
SSP04684	30-Nov-23	100000	138150		60000	805000	90000		1260000	461250		448685				1862105
SSP04685	15-Mar-23	398			10967	200000			295000	81750		210				588325
SSP04686	30-Nov-22	30000	59850		30033	575000			330000	318750		182467				1569572
SSP04688	30-Dec-23	116952	10787	400000	101833	350000			490500	99000						2480266
SSP04689	31-Mar-23	129235	26835		138500	625000			915000	196500		89166				1729580
SSP04692	31-Dec-23	25465	103		19812	500000			725000	390000		69200				459990
SSP04693	31-Mar-24	23365	2726		7561	100000			125000	104400		56100				459990
SSP04695	30-Sep-23	5761	1499705		53587	370000			1795000	1253250		1049878				6027181
SSP04701	31-Oct-24	10000	26532		17837	33814			128500	16500		50000				443752
SSP04702	31-Mar-24	6249	13		3491	300000			435000	90750						835503
SSP04703	30-Sep-23	1762	1675		6515	100000			143000	28500						382450
SSP04705	30-Nov-23	2700	15972			200000	52267		280500	16800		27820				596059
SSP04709	31-Dec-23	253	47194		100000				141000	28500	0					109217
SSP04711	31-Mar-24	12894	12427			250000			351750	69750	0	51036				747857
SSP04715	31-Mar-24	900	149393	200000	74174	472500			632750	198750	0	38000				1726367
SSP04717	31-Mar-24	40000	204048		250000	750000				1510000	0	136087				2890135
SSP04720	30-Jan-24	40000	60857		31227	300000			485000	106500	0	99500				10231541
SSP04734	31-Mar-24	50000	48990		13000	125000			180000	57000	0	25000				498990
TSP00854	15-Sep-15								42397	305516						0
TSP00890	01-Feb-16															0
TSP01073	31-Dec-20	11500	1640		26500	62500			88500	36000						226630
TSP 981	17-Feb-21		11500		3157	62500			88500	36000						201657
TSP01090	28-Mar-20	335	18903		1200	50000			45000	20623		2000				118608

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TSP01092	28-May-20	875	20300		1200	30000			45000	20625		2000				120000
TSP01096	28-May-20	875	20300		1200	30000			45000	20625		2000				120000
TSP01097	31-Dec-20	1000	145285			139831			196763	15000						497879
TSP01100	31-Apr-20	500				10000			14500	12000		3000				40000
TSP01101	31-Dec-20	1000	19000			18750			27250	9000						75000
TSP01103	31-Dec-20	1000	47000			50000			72000	30000						200000
TSP01107	03-May-20			3000					72000	20625						95625
TSP01109	31-Dec-20	5000	12500		100000	125000			135000	37500		2000				300000
TSP01114	03-Aug-20	875	17800		1200	30000			46000	22125		2000				120000
TSP01117	31-Oct-20	3500	81000		4500	120000			130000	82500		3000				430000
TSP01121	30-Jun-21	7400	1400	51000	47330				318000	66000						491130
TSP01123	31-May-21	132600	36545			200000			290250	38250		10000				707695
TSP01124	30-Jan-21	1000	1000			8750			13250	11000						35000
TSP01125	31-Mar-21	0				1052			421750	73500	0					773424
TSP01127	30-Sep-21			2000		32554			409745	111000						555299
TSP01128	10-Oct-22	6301	33253		7378	200000			295000	240500		25000				612452
TSP01130	30-Nov-21	10000	3992			75000			125000	84000						297992
TSP01131	05-Feb-23	3108			13630	200000			295000	83250		40355				638343
TSP01132	15-Nov-23	10230	32191		16121	770548			1266840	913500	0	300000				3309430
TSP01133	30-Sep-22					50000	6650		70750	29250						156650
TSP01134	30-Nov-22	1000	10417			112500			158000	13500		2273				297690
TSP01136	31-Jan-23	24605	6992		40000	213750			318250	198000		3600				842197
TSP01137	31-Oct-23		6479		11485	103739			113495	1325	0	22645				259168
TSP01138	09-Jan-24	19945	7927			315000			465000	136500		73600				983472
TSP01139	14-Oct-23	63685	0			315000			460500	136500		55600				1031285
TSP01140	27-Feb-24	25108	13943			315000			460500	136500		53400				1009446
TSP01141	31-Mar-24	128179	45776			315000			460500	136500	0	21600				1107555
TSP01142	30-Jun-22	500	13500			187500			26750	10500	0					75000
TSP01143	03-Jul-23	13500	6750			25000			35000	9750	0	10000				100000
TSP01144	31-Jan-24		11600			157500			184400	16080	0					446530
TSP01145	31-May-23	1000	191			37500			53500	14175	0					106366
TSP01146	30-Jun-23	500	8315		6700	62500			88000	15000	0	10000				184515
TSP01147	30-Sep-23	1873	400			37500			53500	15600	0	20000				128873
TSP01148	31-Jul-23	500	2006		62000	62500			88000	16500	0					241506
TSP01152	31-Aug-23		6578		2010	49285			68998	5850	0					132721
TSP01154	03-Dec-23	50000	59215			100000			140000	137500	0	30000				379255
TSP01155	31-Mar-24		35480			25000			35500	2250	0					98230
TSP01156	15-Feb-24		80			37500	30000		53500	13500	0	3470				138050
TSP01159	31-Mar-24	4492	404825		40000	960000			980000	276890	0	202000				2868207
TSP01161	31-Mar-24		2970			25000			37000	9000	0					79910
TSP01163	28-Feb-24		35480			25000			35500	2250	0					98230
TSP01167	28-Feb-24	6750	50000		117000	137500			193500	20250	0	20160				255450
<b>GRAND TOTAL</b>		<b>17768078</b>	<b>71720766</b>	<b>33360250</b>	<b>16208170</b>	<b>461164500</b>	<b>8277219</b>	<b>2585890</b>	<b>323771192</b>	<b>147522001</b>	<b>16336320</b>	<b>30132257</b>	<b>56574722</b>	<b>2095399</b>	<b>788678</b>	<b>1188305442</b>

**PART-III**

*(Follow up on findings outstanding of previous Inspection Reports)*

**1(a) Outstanding objections in brief from previous years**

At the commencement of Audit 4 old Inspection Reports, containing 21 paras were pending for settlement for want of compliance/replies etc. As a result of the review at the Headquarters before commencement of current audit and during further review/ discussion during current audit, the position of settlement of old outstanding AIRs/paras is as below:

Sl. No.	Period of IR	Number of paras outstanding before commencement of audit	Whether reply received	No. of Paras not to be pursued from old IRs				No. of Paras remaining outstanding after current audit
				Paras settled at Hqrs.	Paras verified and recommended for settlement by local audit	Paras incorporated in Current AIR	Paras incorporated in Current TAN	
1)	2004-05	1	Yes	0	0	0	0	1
2)	2013-14	1	Yes	0	0	0	0	1
3)	2014-16	2	Yes	0	0	0	0	2
4)	2016-21	17	Yes	0	11	0	0	6
<b>Total</b>		21		0	11	0	0	10

**1(b) Brief of old outstanding paras still outstanding**

Sl. No.	Inspection Report	Para No.	Subject of the Para	Status
1)	2004-05	4	Non-commercialisation of technology developed out of a project costing Rs 42.00 lakh	Reply of CRRI does not address audit concern. <b>Para Stands.</b>
2)	2013-14	3	Non-customisation of ERP in CRRI	Reply of CRRI does not address audit concern. <b>Para Stands.</b>
3)	2014-16	3	Contract for providing manpower..	Reply of CRRI does not address audit concern. <b>Para Stands.</b>
4)	2014-16	5	Loss of revenue to the tune of ₹54,49,809/-	CRRI in its response indicated that an amount of Rs 11.43 lakh is yet to be recovered from SBI. The recovery from post office is yet to be done. <b>Para Stands.</b>
<b>Part II(A)</b>				
5)	2016-21	1	Non- installation of an equipment/facility resulting in blockade of funds to the tune of ₹56.58 lakh	<u>CRRI replied that the equipment has been installed and is working. Hence para is dropped.</u>
6)	2016-21	2	Loss of ₹68.62 lakh on account of functioning of Rain Water	For the main campus, CRRI had approached Delhi Jal Board in December 2022 for availing the said

Sl. No.	Inspection Report	Para No.	Subject of the Para	Status
			Harvesting structure in addition to loss of interest of ₹. 4.76 lakh	Rebate/subsidy. The final status in this regard shall be awaited in Audit. <b>Para Stands</b> in respect of main campus. In respect of the residential campus, <u>CRRI is availing the 10 percent rebate since October 2021. Hence para in respect of the residential campus is dropped.</u>
			<b>Part II(B)</b>	
7)	2016-21	1	Irregular payment to NPS subscribers to the tune of ₹12.96 lakh	<u>As per Ministry of Finance OM dated 26 August 2021, the notification dated 31 January 2019 was extended to the employees of Central Autonomous Bodies. Hence, the para is dropped.</u>
8)	2016-21	2	Non recovery of dues to the tune of ₹1.25 crore on research and consultancy projects	<u>For five projects projects (CNP 2359, CNP 2430, CNP 2550, CNP 2416, CNP 2414) an amount of Rs 100.33 lakh was yet not received.</u> <b>Para Stands</b> in respect of these projects.
9)	2016-21	3	Irregular release of payment of Rs 26.00 lakh without obtaining Bank Guarantee	<u>The Bank Guarantee has been obtained from the contractor. Hence, the para is dropped.</u>
10)	2016-21	4	Construction of noise barrier on boundary wall of Maharani Bagh Staff Quarters.	<u>CRRI replied that the only "Foundation Part" of the Noise Barrier Structure had been changed on the basis of load and wind pressure, as per the suggestion/design provided by the Structural Experts of the Institute and there was no change in the design/materials of the Noise Barrier as provided by Dr. Nasim Akhtar</u> In view of the reply para is dropped
11)	2016-21	5	Blockade of funds to the tune of Rs 57.93 lakh on account of TDS refunds due from consultancy projects	<u>CRRI replied that CSIR HQ has refunded/remitted an amount of ₹57.93 crore and the same has been taken in accounts vide receipt no. R-784 of 02/22.</u> In view of the reply para is dropped
12)	2016-21	6	Recovery of Water charges from allottees in Maharani Bagh Staff	Reply of CRRI is not specific and did not furnish the correspondence made with DJB. Hence, <b>Para Stands</b> .

Sl. No.	Inspection Report	Para No.	Subject of the Para	Status
			Quarters (MBSQ) of CRRI	
13)	2016-21	7	Gaps in personnel management in CRRI	CRRI replied that as per the manual record of the attendance recoveries of only Smt. Kamini Gupta, Smt. Santosh Khuttan and Dr. Sippy Kalra were due. <u>Smt. Kamini Gupta and Smt. Santosh Khuttan</u> had deposited their dues. However, recovery in r/o Dr. Sippy Kalra was yet to be made. <b>Para stands</b> in respect of Dr. Sippy Kalra for ₹8424/-
14)	2016-21	8	Issues related to Bank Reconciliation	The detail records relating to adjustment made towards excess debits, excess credit and less credit. were not furnished. Hence, <b>para stands.</b>
15)	2016-21	9	Observations on Security Deposits/EMD/Bank Guarantee.	Para updated. Hence, the para is dropped.
16)	2016-21	10	Issues related to the Income Tax filings	<u>CRRI replied that for Sh. Anshul Saxena, the actual interest for the year 2019-20 is ₹1,83,600/- which is more than the claimed amount of ₹1,69,550/-.</u> For Sh. Vasant the actual exemption of ₹42761/- had been claimed under section 80E and form 16 had been revised. In view of the reply, the para is dropped.
17)	2016-21	11	Purchases without using the GeM Portal	The detailed case wise reply not furnished. Hence, <b>para stands.</b>
18)	2016-21	12	Issues related to Condemnation and Disposal of Vehicles	<u>CRRI replied that Vehicles have been disposed off.</u> Hence, para is dropped.
19)	2016-21	13	Verification of Library Books/Publications	Para updated. Para is dropped
20)	2016-21	14	Poor maintenance of Service Book	<u>Corrections carried out in the said Service Books.</u> Hence, para is dropped.

SI. No.	Inspection Report	Para No.	Subject of the Para	Status
21)	2016-21	15	Poor maintenance of Log Book	<u>CRRI replied that now the entries in log book are done properly and checked regularly. The hiring of vehicle has also been discontinued since February 2022.</u> In view of the reply, the para is dropped.

**1 (c) Schedule of persistent irregularities**

**-Nil-**

**PART IV (Best Practice)**

No significant practice worth incorporation was found during the course of Audit.

## PART-V (Acknowledgement)

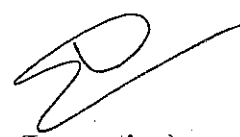
### 1. General

Name of the Head of the Ministry/ Department	:	Prof. Manoranjan Parida, Director
Name of the Head of Finance and Accounts Division	:	Mr. M J Regimon, Controller of Finance and Accounts
Name of the Group Officer of the concerned Audit Party	:	Sh. Lalit Kumar Vimal, Dy. Director (Inspection)
Name of Sr. Audit Officer/ Audit Officer and other Team members	:	Sh. Atul Nayar, Senior Audit Officer Sh. Himanshu Rajora, Assistant Audit Officer Sh. Akash Kumar, Assistant Audit Officer Sh. Gulshan Kumar, Assistant Audit Officer
Period covered by Audit	:	2021-24
Dates of Audit	:	18 November 2024 to 17 January 2025

The co-operation extended by the Institute towards submission of records and information was satisfactory.

### Disclaimer Statement

Inspection Report has been prepared on the basis of information furnished and made available by Central Road Research Institute, New Delhi for the years 2021-24. The Office of the Director General of Audit, Central Expenditure (Environment and Scientific Departments), New Delhi disclaims any responsibility for any misinformation and/or non-information on the part of the Auditee.

  
Dy. Director (Inspection)