

CAG Audit Paras of CSIR-CLRI

List of Outstanding Audit Paras for the period 2023-24 to 2024-25

AUDIT PARA NO.	AUDIT PARA	Reply as on 10.04.2026	Remarks
1) Para 1	<p><u>Non-achievement of objectives in Projects:</u></p> <p><u>a) Project – FTT-MLP 2211</u></p> <p>During August 2022, CSIR HQ sanctioned a FTT project titled “Development of an efficient enzyme formulation for sulphide free dehairing of hides and skins” at a cost of Rs.64.12 lakhs. The duration of the project was 24 months (up to July 2024).</p> <p>Conventional unhairing process involves use of lime and sulphide which results in generation of huge quantity of lime sludge and liberation of H₂S gas. In this project it was proposed to develop and evaluate an enzyme formulation for unhairing without the use of sodium sulphide and process parameters will be optimized and attempts will be made to transfer this technology for commercialization. The Objectives of the project were (i) To standardize the process parameters for protease production at pilot scale and formulation of product (ii) to evaluate and validate the product for unhairing of different kinds of raw materials at pilot and industrial scale (iii) To prepare product technical sheet, brochures, demonstrate and disseminate the technology to the tannery associations and enzyme manufacturing companies. The technology at the beginning of the project was at TRL 4 level which was to be enhanced to TRL 7 at the end of the project.</p> <p>The deliverables and timelines were (i) Report on standardization of process parameters for protease production and pilot scale from (50 and 500 litres) and product formulation (1 to 6 months) (ii) evaluation report on application of product for dehairing of skins and hides obtained from different regions at pilot scale level (7-12 months) (iv) Product Brochures, Dissemination and Technology translation (19-24 months).</p> <p>It is observed from the project completion report that the following deliverables were not achieved:</p>	<p>a) <u>Project – FTT-MLP 2211</u></p> <p>1. Two enzyme production batches were already conducted in 500 L fermenter under optimized conditions to ensure consistent protease output. The formulations were spray-dried and tested for unhairing goat, sheep, cow and buffalo hides at the CSIR_CLRI pilot tannery.</p> <p>2. The developed enzyme formulation was successfully demonstrated at the tannery premises of M/s Buckman Industries, Chennai. This</p>	

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1. The enzyme production at lab level in flasks could be up scaled in 50 litres fermenter at the biological pilot plant. Protease production and standardization of the process at Pilot scale of 500 litre scale was not achieved.
2. Project completion report has not confirmed that the enhancement of Technological Readiness Level from TRL 4 to 7 was successfully achieved.
3. Further, 2nd Monitoring committee dated 04.09.2023 suggested that product should be commercialized within the next 6 months. The need for commercialization was iterated by Monitoring committee in its 3rd meeting as well. However, the product is yet to be commercialized ever after 1 year of suggestion.

demonstration in a real operational environment confirms that the technology has achieved Technology Readiness Level (TRL) 7, which corresponds to a system prototype demonstrated under operational conditions.

3.The CSIR-CLRI Team is actively pursuing strategies for commercialization of this technology. While we acknowledge the inherent challenges associated with commercialization, we remain committed to overcoming them. Progress updates will be communicated promptly as development occur.

In view of the successful demonstration of the

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c) Project – GAP2304

During August 2023, BIRAC, DBT approved as GAP project 2304 titled “Development, Validation and commercialization of the re-tanning cum dyeing agent form Black liquor” at a cost of Rs.33.215 lakh. The duration of the project was 18 months. The objectives of the projects were (1) To validate the technology of development of the multifunctional re-tanning agents from the wastes of the paper and pulp industry (2) To upscale the technology to 100 kg lever at CLRI pilot plant facility (3) Evaluation of the re-tanning agent on 500 kg hides/skins.

It is observed from the detailed Technical Progress Report that the project objective of Evaluation of the tanning agent on 500 kg hides / skin is not completed, as 5 kg sample was submitted to tanners for their evaluation feedback to proceed with the process validation at their end at higher scale. As and when the activity is completed and project completion report is submitted, it may be intimated to Audit.

d) Non Demonstration of Technologies to Industries – FTT-MLP2312

During October 2022, CSIR sanctioned an FTT project No. MLP-2212 title “Antiviral Cotton Fabrics” at a cost of Rs.28.44 lakh. The duration of the project was for 24 months. CLRI had earlier developed an antiviral fabric which showed excellent bacterial filtration efficiency, confirming the efficacy of covalently attached antiviral agent. As the drug is covalently attached to cotton fibre, the textile fabric is washable and reusable. Further, the antiviral fabric is biodegradable and compostable owing to the organic nature of the antiviral molecule. The product was novel and ready to use. One pot demonstration at 0.5 kg scale was already optimized for thiosemicarbazone. The anti-viral fabric developed at CLRI showed 93% Bacterial Filtration Efficiency and 97% Breathability.

technology and our continued efforts towards commercialization, we respectfully request that the audit observation be reconsidered. CSIR-CLRI remains committed to transparency and innovation and will keep the audit team informed of future milestones.

c. Project – GAP2304

We have procured the black liquor in the required volume and carried out the evaluation trials at higher scales.

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The present proposal was for demonstrating the process/technology using commercially available prescription antiviral drug. The project objectives were (1) Large scale process optimization: Covalent attachment of antiviral drugs to cotton sponge and cloth (2) Product development: Fabrication of filters for microbes and viruses; healthcare products and defence PPE (3) Demonstration of Technology: Pilot scale demonstration to industry.

The project at the initial stage was at TRL 4-5 (Lab scale optimization of process for antiviral fabric) and at the end of the project TRL 6-7 (Pilot scale demonstration of process and product delivery) was to be achieved.

The work plan was Sub Stage-1 (1-6 months) : Anchoring of different prescription antiviral drugs to cotton sponge and cotton fabric at laboratory using established synthetic chemistry routes-Antiviral cotton with covalently attached prescription drug, Sub Stage-II (7-12 months) ; Lab scale optimization of Antiviral cotton-Demonstration of the lab-scale production of antiviral fabric, Sub Stage-III (13-18 months) : Pilot scale optimization of Antiviral cotton-Demonstration of pilot scale production of antiviral fabric, Sub Stage –IV (19-24 months) : Demonstration / Delivery of the product.

In the project progress report up to February 2025, it was stated that the project start date was 1st April 2023 and end date was 31st March 2025. The achievement under the project were are as follows;

- i) Cotton fabric treated with antiviral drugs including acyclovir (I) and amino guanidine (II) was ready for demonstration at large scale (5 litre).
- ii) Active intermediate of acyclovir (I) and amino guanidine (II) were successfully prepared at large scale. These intermediates can be directly applied to cotton fabric, facilitating their utilization in industry.
- iii) An optimized one-pot process for in-situ generation of the active intermediates of acyclovir (I) and amino guanidine (II) and subsequent attachment of the antiviral drug to 1 kg cotton fabric at ambient temperature was ready for demonstration.
- iv) A process for the developed health care pharma products such as antiviral cotton sponge, antiviral bandage cotton cloth, cotton filters for microbes and viruses had been achieved.

d. Non Demonstration of Technologies to Industries – FTT-MLP2312

Till date, 2 commercial trials have been carried out in commercial tanneries.

The Project Completion Report (PCR) for the FTT project MLP2312 has been submitted and a copy of the same is enclosed as [Annexure 4](#) herewith. AS detailed in the PCR, the pending objective of demonstration of the technology to the industry has also been now achieved. Further, the outcomes of the project indicate that further development of the methodology would be required to fully align

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v) Covalent attachment of both acyclovir (I) and amino guanidine (II) to cotton fabric in aqueous solution condition would be optimized to fulfil the industry.

In reply to an Audit query as to whether any industries were showing interest in the above technologies. CLRI replied that industries had requested demonstration of the process under aqueous conditions which needs additional research and optimization beyond the current scope of the project and utilisation of some intermediate chemicals by industries can be explored under new FTC projects.

Also the Project Completion Report was not submitted, as and when the Project completion Report is submitted by CLRI to the funding agency, a copy may furnished to Audit. When the TRL committee gives its recommendation on the TRL achieved in the project, it may be intimated to audit.

with specific industry requirements.

However, it may be noted that all the objectives proposed under the approved scope of the FTT project have been successfully achieved. Any subsequent activities, including Technology Readiness Level (TRL) assessment and further refinement, would require additional support under an appropriate funding mechanism such as FT|C, and fall beyond the scope and objectives of the present FTT project. view of the above, and considering that the approved objectives have been duly met, the project may kindly be considered as completed.

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2) Para 2	<u>Observations on Technology transfer files</u>			
	The observations on scrutiny of Technology Transfer files are given in the table shown below:			
	SI No.	Technology Transfer File No. Name of firm to which Technology Transferred, Name of Technology being transferred, date of Agreement, Duration of the contract etc.,	Total amount for which Technology was transferred	Audit Observations
	1	TT – 2404 – M/s Sai Chamois Inc., Dindigul, Date of Agreement: 19.07.2024. Duration of agreement: Ten years i) The Hair waste of leather industry is converted in to Keratin Hydrolysate and Organic fertilizer for use in the agricultural and other industries.	Rs.3 lakhs (plus GST 18%)	Full payment was received by CLRI. However, the proforma to be signed by CLRI and M/s Sai Chamois Inc., Dindigul. On completion of transfer of technology was not available. CLRI replied that proforma was under preparation and will be furnished to audit shortly.
2	TT – 2407 – M/s Avinya Leather Pvt Ltd., Gujarat, Date of agreement: 03.09.2024, Duration of agreement: Ten years i) Process for manufacture of vegan Leather from Agriculture waste	Rs.8,50,000/- (plus GST 18%)	The project commenced on 19.09.24. 1 st Instalment Rs.6,80,000/- (plus GST Rs.1,22,400/-) was received on signing the Agreement. The second instalment of Rs.1,70,000/-	
			The proforma to be signed by CLRI and M/s Sai Chamois Inc., Dindigul, on completion of Transfer of technology, has been executed and same is enclosed. (Refer Annexure IV)	
			Full amount has been received. The proforma to be signed by CLRI and M/s Avinya Leather Pvt Ltd., Gujarat on completion of Transfer of technology is	

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				<p>was not received. CLRI replied that the client, M/s Avinya Leather Pvt Ltd., Gujarat, has requested extension of the project for six months, up to 17.09.2025. Accordingly, the second instalment is under process. The know-how document is in an advanced stage of preparation. The submission has been deferred pending the client's readiness with pilot-scale implementation. The final transfer of technology will be completed and same will be intimate to audit team. Further, progress made may be intimated to Audit.</p>	<p>currently under process. It will be communicated to the audit team once it is received. (Refer Annexure V)</p>
3	<p>TT – 2408 – M/s Naser Bali (gloves) Pvt Ltd., Date: 30.09.2024, Duration of agreement: Ten years i) Protective Gloves against extreme cold condition</p>	<p>Rs.15 lakhs (plus GST 18%)</p>	<p>1st instalment – Rs.5 lakhs (plus GST Rs. 90,000/-), 2nd instalment – Rs.5 lakhs (plus GST Rs. 90,000/-) was received by CLRI. However, the third</p>	<p>As per the status received from the client regarding the final payment, it was conveyed that the payment by the client will be made at the</p>	

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				<p>instalment of Rs.5 lakhs is yet to be received.</p> <p>CLRI replied that the test results of the randomly selected five pairs of gloves were submitted to client and accepted by them.</p> <p>CLRI replied that proforma to be signed by CLRI and the firm would be done after completion of the project. Progress made may be intimated to Audit.</p>	<p>earliest. The progress will be intimated to the audit. (Refer Annexure VI) Email copy of the communication with the client has enclosed)</p>	
4	<p>TT-2410 – M/s K H Exports India Pvt Ltd., Chennai, Date of agreement: 08.10.2024, Duration of contract: 5 years.</p> <p>i) Integrated process for manufacturing blended yarns from leather dust along with natural and blended fibres</p>	<p>Rs.5 lakhs (plus GST 18%)</p>	<p>1st instalment – Rs.3 lakhs (plus GST Rs.54000/-) on signing the agreement is received.</p> <p>The project commenced on 08.11.2024 on receipt of first instalment. As per agreement the second instalment payment is linked to the submission of the KNOWHOW document to the client within two months from commencement date. CLRI replied that second</p>	<p>Full amount has been received.</p> <p>The proforma to be signed by CLRI and M/s K H Exports India Pvt Ltd., Chennai, on completion of Transfer of technology, has been executed and same is enclosed.</p> <p>(Refer Annexure VII)</p>		

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				instalment was yet to be received. The final production trail is expected to be completed by May 2025 and technology knowhow document would be handed over in May 2025. Further, progress made my be intimated to Audit.	
5	<p>TT-2409 – M/s Naser Tanning Company, Chennai, Date of agreement: 30.09.2024, Duration of contract: 10 years.</p> <p>i)Integrated process for manufacture of leather with light weight and resilient to temperature conditions in the range of -30 to -50 degree centigrade</p>	Rs.10 lakhs (plus GST 18%)	<p>1st instalment Rs.3 lakhs (plus GST 18%) 2nd instalment Rs.2 lakhs (plus GST 18%) amounting to Rs.5,90,000/- was received by CLRI. The third and fourth instalments are pending.</p> <p>The project commenced on 05.10.024 after receipt of first instalment, subsequently second instalment was also received. As per agreement the third and fourth instalments payments are due and linked to demonstration of 25 kg</p>	<p>The Project Leader has informed us that “the demonstration trials are underway. Since there are issues with the raw material, the test results have not been satisfactory. Hence, we are repeating the trials”.</p> <p>The progress will be intimated to the audit team. (Refer Annexure VIII: Email copy of the communication with the client has enclosed)</p>	

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				skins and 500 kg skins at the premises of the client within six months from commencement date. CLRI replied that the client had not provided a confirmed date for demonstration. Further, progress made may be intimated to audit.	
6	<p>TT – 2402 – M/s Majjix Vegan Leather Pvt Ltd., Vijayawada, Date of agreement: 27.06.2024, Duration of contract: 10 years</p> <p>i) Process for manufacture of Vegan Leather from Agriculture waste.</p>	Rs.8,50,000/- (plus GST 18%)	1 st instalment Rs.4.50 lakhs (plus GST Rs. 81,000/-) was received by CLRI. The date of start of project was 27.06.2024, the technology should be transferred within two months of start date. The present status regarding the receipt of the final instalment of Rs.4 lakhs and transfer of technology to the firm may be furnished to audit. CLRI replied that progress made will be intimated to Audit.	<p>Full amount has been received.</p> <p>The proforma to be signed by CLRI and M/s Majjix Vegan Leather Pvt Ltd., Vijayawada on completion of Transfer of technology has been executed and same is enclosed.</p> <p>(Refer Annexure IX)</p>	
7	<p>TT – 2301 – M/s Aamati Green Pvt Ltd., Date of agreement: 01.05.2023, Duration of contract: 10 years</p>	Rs.80 lakhs (plus GST 18%)	1 st and 2 nd instalments for Rs.59 lakhs was received by CLRI.	<p>Full amount has been received.</p> <p>The proforma to be signed by CLRI and M/s</p>	

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	<p>i) A process to manufacture Vegan leather like material from mango puree and skin</p>		<p>The project commenced on 08.05.2023. CLRI replied that the technology transfer was under process an receipt of third instalment will be intimated to Audit. Progress made may be intimated to Audit.</p>	<p>Aamati Green Pvt Ltd, Mumbai, on completion of Transfer of technology, has been executed and same is enclosed. (Refer Annexure X)</p>																
<p>3) Para – 4</p>	<p><u>Need for increasing Expenditure from Lab Reserve Fund</u></p> <p>As per Lab Reserve Fund guidelines issued under CSIR Lt. No.1(11)/Acctt/2000-2001 dated 04.09.2000 each Laboratory should endeavour to utilize a substantial part of the Laboratory Reserve Fund generated during the previous year to supplement the budgetary resources.</p> <p>It is observed from the Annual Accounts CSIR-CLRI that the Laboratory Reserve Fund available at beginning of the year and utilized during the year is as follows:</p> <p style="text-align: center;">(Amount in Rs.)</p> <table border="1" style="width: 100%; border-collapse: collapse; margin: 10px auto;"> <thead> <tr> <th style="width: 15%;">Year</th> <th style="width: 25%;">Laboratory Reserve Fund available at the beginning of the year</th> <th style="width: 25%;">Laboratory fund utilized during the year</th> <th style="width: 35%;">% of utilized LRF fund to LRF available at the beginning of the year</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">2022-23</td> <td style="text-align: right;">41,27,10,190.59</td> <td style="text-align: right;">4,07,25,125.38</td> <td style="text-align: center;">9.87%</td> </tr> <tr> <td style="text-align: center;">2023-24</td> <td style="text-align: right;">46,06,49,703.25</td> <td style="text-align: right;">1,37,90,902.04</td> <td style="text-align: center;">3.00%</td> </tr> <tr> <td style="text-align: center;">2024-25</td> <td style="text-align: right;">45,99,04,346.17</td> <td style="text-align: right;">1,50,55,445.34</td> <td style="text-align: center;">3.28%</td> </tr> </tbody> </table> <p>From the above data it can be seen that the average utilization of the Laboratory Reserve Fund during the years 2022-23,2023-24 and 2024-25 was 5.29% of the available Laboratory Reserve Fund at the</p>			Year	Laboratory Reserve Fund available at the beginning of the year	Laboratory fund utilized during the year	% of utilized LRF fund to LRF available at the beginning of the year	2022-23	41,27,10,190.59	4,07,25,125.38	9.87%	2023-24	46,06,49,703.25	1,37,90,902.04	3.00%	2024-25	45,99,04,346.17	1,50,55,445.34	3.28%	<p>As part of our plan to improve the R&D infrastructure, funds had been earmarked for this purpose. However, due to delays in obtaining approval from CSIR HQ, the funds could not be utilized as intended. Now that the necessary approval has been received for infrastructure creation, the LRF will be utilized accordingly. With approval for animal house and chemical sciences block obtained from CSIR-HQ, the LRF would be utilized for the</p>
Year	Laboratory Reserve Fund available at the beginning of the year	Laboratory fund utilized during the year	% of utilized LRF fund to LRF available at the beginning of the year																	
2022-23	41,27,10,190.59	4,07,25,125.38	9.87%																	
2023-24	46,06,49,703.25	1,37,90,902.04	3.00%																	
2024-25	45,99,04,346.17	1,50,55,445.34	3.28%																	

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	<p>beginning of that particular year, which is very less. Therefore, concerted efforts may be made by CLRI for increasing the expenditure from Lab Reserve Funds and decreasing the dependence on Government Grants.</p>	<p>same. Further, the additional expenditure on procurement of NMR is also being booked to LRF.</p>	
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4)
Para - 5

Irregular payment of arrears on account of retrospective promotions

Department of Personnel and Training OM dated 17th July 2002 on the subject Flexible Complementary Scheme covering Scientists in Scientific and Technologic Departments for in-situ promotion stipulated that promotions would be made from prospective date after competent authority had approved the same. This is the general principle followed in promotions and would also be applicable in the case of in-situ promotions under the scheme in vogue in CSIR as well. It was also stated in the said OM that no occasion requires application of promotion with retrospective effect under the scheme as it is provided in the rules for Scientist posts that Assessment Boards shall meet at least once a year to consider these promotions along with a provision for review of promotion by Selection Committee / Assessment Board twice a year. The position was again reiterated by Dopt vide OM dated 21st September 2012 for the Ministries/Departments for strict compliance to ensure that no promotion is granted with retrospective effect.

Test check of the records relating to in-situ promotion under the scheme as well as other than the scheme at CLRI revealed that the Scientists as shown below were promoted with retrospective effect and drew the arrears of pay in revised/upgraded/promotion grade in violation of Dopt guidelines. The excess amount of Pay and Allowances paid to the officials mentioned below from the retrospective date to the date of issue of orders may be worked out and the matter be brought to the notice of CSIR HQ for taking remedial action.

Sl No.	Name and Designation	Date of issue of order of promotion	Date of effect of promotion
1	Dr. Amit Ashok Vernekar	15.01.2025	02.08.2023
2	Dr. Sathyaraj G	15.01.2025	26.10.2023
3	Dr. Ravikumar B	15.01.2025	04.03.2024
4	Dr. Karthik V	15.01.2025	22.07.2023
5	Dr. Vaidyanathan V G	15.01.2025	31.10.2023

With reference to CSIR vide OM No.5-1 (318) /2016 –PD dated 01.08.2025: -

From 01.04.2025 onwards: Promotions will be **prospective** that is scientists will get actual monetary benefits only from the date they take charge of the promoted post, not from the earlier due date. Consequent upon receipt of reply from **CSIR HQ**, the same shall be forwarded to the Audit Party.

CSIR vide OM No.5-1 (318) /2016 –PD dated 01.08.2025 is attached here as [Annexure 11](#).

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6	Dr. Phani Kumar V G	15.01.2025	23.02.2024
7	Dr. R.Srinivasan	15.01.2025	05.05.2024
8	Dr. Debasis Samanta	15.01.2025	25.08.2024
9	Dr. Ayyadurai N	09.05.2024	01.07.2023
10	Dr. Suresh Kumar A	25.04.2024	03.12.2022
11	Dr. Sandipan Chatterjee	05.02.2025	05.05.2023
12	Dr. Sivaranjan M	08.04.2024	04.04.2024
13	Dr. (smt) Swanalatha S	08.04.2024	09.10.2022
14	Dr. Ganesan P	08.04.2024	29.05.2022
15	Dr. Sathish M	08.04.2024	20.02.2023
16	Dr. Suresh Kumar D	08.04.2024	04.08.2022
17	Dr. Jain Mohan S.M	08.04.2024	12.05.2022
18	Dr. Madhan B	08.04.2024	15.05.2022

Steps may be taken to review similar other cases and recovery initiated under intimation to Audit.

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**5)
Para – 13**

Non-availment of Input Tax Credit (ITC) under GST by CLRI

From the records provided to the audit, it can be observed that during the financial year 2023-24, in the initial months, ITC was availed by CLRI and used for paying the tax liability of the concerned year. However, it can be seen that after availing ITC for some months, CLRI stopped availing the same. The data regarding the Tax liability paid by CLRI using ITC is as follows:

S.No.	Month	Tax paid through ITC		
		Integrated tax	Central tax	State tax
1	April 2023	213579	91011	91011
2	May 2023	748338	178500	178500
3	June 2023	285739	67620	67620
4	July 2023	90133	81765	81765
5	August 2023	548931	116015	116015
6	September 2023	145209	315949	315949
7	October 2023	331645	15348233	15707217
8	November 2023	957691	-	692561
9	December 2023	164695	-	582231
10	January 2024	482106	-	180143

However, it is observed that from February 2024 onwards, CLRI has stopped availing ITC and is paying Integrated / State tax through cash only. The reasons as to why CLRI is not availing ITC after February 2024 till date has not been furnished to audit.

Latest position in this regard will be intimated to audit shortly.

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<p>6) Para – 14</p>	<p><u>Consultancy Project CLP 2302</u></p> <p>A consultancy project CLRP 2302 was signed between CLRI, Chennai and M/s Garware Fulflex India Private Limited. The agreement was signed on 26.09.2023, the date of commencement of project was 02.11.2023 and the project duration was 18 months. The cost of the project was Rs.30 lakh + 18% GST.</p> <p>In connection with the above, the following observations are made:</p> <ol style="list-style-type: none"> 1) The cost of the project had to be given in three equal instalments to CLRI, Chennai. It is observed that only the first instalment has been received by CLRI, Chennai while there is no information regarding the second and third instalments in the file provided. The status of the remaining instalments to be received by CLRI, Chennai has not been furnished to Audit. 2) Whether the project is still being pursued or not may be intimated to audit. If, the project is still ongoing, whether the technical final report comprising of – A process to manufacture sustainable rubber based leather like materials from M/s Garware Fulflex India Private Limited company’s rubber source and characteristics of rubber based leather like materials vis-à-vis genuine leather based testing/analysis – has been submitted or not may be intimated to audit, as according to the agreement signed, the Technical final report had to be submitted before the completion of 17th month i.e April 2025. If the project has been shelved or delayed, the reason for the same has not been intimated to audit along with the correspondence between the CLRI, Chennai and the other party. 3) One of the deliverables was –sustainable rubber-based leather like material up to 1 sq. ft. area before the completion of 9th month i.e June 2024. Whether this has been achieved or not has not been intimated to audit. 4) In the agreement signed, it is mentioned that there will be regular monthly review to track the progress of the project. However, no monthly review reports were furnished to audit. 5) Also, it was agreed upon that the CLRI, Chennai will work on the designing of the pilot plant and will also present a total project report for commercial scale production especially for the 	<p>Party has now expressed its intent to modify the scope of the work of CSIR-CLRI, wherein the party shall now develop a process to manufacture sustainable rubber based leather like material using its rubber source (prototype) and CSIR-CLRI shall collaborative with the party for testing, validation, feedback and its technical expertise in lamination/finishing process and trials for prototype developed by the party and further scaled up production of the same.</p> <p>At the request of the party, CSIR-CLRI has agreed to collaborate under a modifies scope of work, involving testing, validation, feedback, and providing technical expertise in the</p>	
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	<p>liquid state reaction process. How far this work has been achieved has not intimated to audit along with all the necessary supporting documents.</p>	<p>lamination/finishing process and trials for the prototype developed by the party as per the revised plan. The project has been extended to 13 October 2026 for an additional 15 months and is very currently ongoing. The audit will be updated as the project progresses.</p>	
<p>7) Para – 15</p>	<p><u>Disposal of old / obsolete items</u></p> <p>It is observed from the records provided to Audit that there are slow moving/ non-moving/ old/ unserviceable / obsolete items listed in Annexure II are lying idle in stores and pending to be disposed of / condemned by CLRI. However, price of the individual item is not mentioned in the records furnished to audit. Therefore, these items may be valued and disposed off/ condemned at the earliest by the CLRI, Chennai and intimated to Audit.</p>	<p>With reference to the audit observation, it is submitted that the old/obsolete items have been disposed of as per rules. The relevant details are attached herewith as Annexure-5 for audit verification.</p> <p>In view of the above, the audit para may be dropped.</p>	