



Annual Report 2019-20
Central Council For Research in Yoga & Naturopathy

AUDITED ACCOUNTS 2019 -20



Central Council for Research in Yoga & Naturopathy
(Ministry of AYUSH, Govt. of India)

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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY

ANNUAL REPORT 2019-20

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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY (An Autonomus Body under Ministry of AYUSH)			
BALANCE SHEET AS ON 31 st MARCH, 2020			
(Amount in Rupees)			
CORPUS/ CAPITAL FUND AND LIABILITIES	Schedule	Current Year	Previous Year
(1). CORPUS/ CAPITAL FUND	1	77,81,76,919	73,77,97,337
(2). RESERVE AND SURPLUS	2	-	1,39,42,448
(3). EARMARKED/ ENDOWMENT FUNDS	3	-	-
(4). SECURED LOANS AND BORROWINGS	4	-	-
(5). UNSECURED LOANS AND BORROWINGS	5	-	-
(6). DEFERRED CREDIT LIABILITIES	6	50,22,81,276	8,72,94,789
(7). CURRENT LIABILITIES AND PROVISIONS	7	1,16,60,095	12,44,657
TOTAL		1,29,21,18,290	84,02,79,231
ASSETS			
(1). FIXED ASSETS	8 & 8(a)	71,90,92,838	72,02,46,619
(2). INVESTMENTS FROM EARMARKED/ ENDOWMENT FUNDS	9	-	-
(3). INVESTMENTS - OTHERS	10	-	-
(4) CURRENT ASSETS, LOANS, ADVANCES	11	57,30,25,452	12,00,32,612
(5). MISC. EXPENDITURE (To the extent not written off or adjusted)		-	-
TOTAL		1,29,21,18,290	84,02,79,231
SIGNIFICANT ACCOUNTING POLICIES	24		
NOTES TO ACCOUNTS	25		


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(Dr. B. Venkateswar Rao)
Drawing & Disbursing officer


(Dr. Raghavendra Rao M.)
Director



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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY				
<i>(An Autonomus Body under Ministry of AYUSH)</i>				
Schedule -1 & 2 : forming part of Balance Sheet as on 31-3-2020				
(CAPITAL FUND AND RESERVE & SURPLUS)				
			<i>(Amount in Rupees)</i>	
	Current Year		Previous Year	
(A) Corpus/ Capital Fund				
Balance as at the beginning of the year		73,77,97,337		64,60,47,050
Add:				
Last year reserve & surplus transferred to Capital Fund	1,39,42,448			
Net Income transferred from Income and Expenditure A/C	4,63,33,405	6,02,75,853		
Grant for purchase of assets capitalised during the year:				
PGIYNER Haryana (WIP)	-		9,10,92,280	
PGIYNER Karnataka (WIP)	-		-	
Others	2,71,550	2,71,550	6,58,007	9,17,50,287
Less:				
Bank Interest refunded to Ministry of Health & Family Welfare	14,84,388			-
Transferred to Deferred Credit Liability (Adv to NPCC Haryana)	31,64,612			-
Previous Grant surrendered to M/O AYUSH	1,55,16,946			-
Transferred to Deferred Credit Liability (adv to NPCC Karnataka)	1,875	2,01,67,821		-
Total (A)		77,81,76,919		73,77,97,337
(B). Reserve & Surplus				
Opening Balance	1,39,42,448			(1,23,55,008)
Net Income transferred from Income and Expenditure A/C	-		2,62,97,456	
Less: Transferred to Corpus/Capital Fund	1,39,42,448		-	2,62,97,456
Net Balance		-		
Total (B)		-		1,39,42,448

Schedule 3 to 5 - NIL


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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY (An Autonomus Body under Ministry of AYUSH)				
Schedule -6: forming part of Balance Sheet as on 31-3-2020 (DEFERRED CREDIT LIABILITIES)				
(Amount in Rupees)				
Description	Current Year		Previous Year	
A. Deferred grant for Capital Work				
Opening balance as per the last balance sheet	8,72,94,789		57,05,883	
Returned from M/s WAPCOS, Panchkula	-		-	
Add: Capital grant released during the year:	-			
(i) NPCC, Haryana	19,37,34,612		11,83,88,250	
(ii) NPCC, Karnataka	22,12,51,875		6,91,64,977	
Returned from Odisha	-		(1,48,72,041)	
		50,22,81,276		17,83,87,069
Less:				
(i) Assets Capitalized during the year:	-		-	
NPCC, Karnataka	-		-	
NPCC, Haryana	-		9,10,92,280	
(ii) Previous Grant surrendered to M/O AYUSH	-		-	
(iii) Returned from M/s WAPCOS and given to Director AIIA, ND	-		-	9,10,92,280
Net Balance at the end of the year		50,22,81,276		8,72,94,789


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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY (An Autonomus Body under Ministry of AYUSH)				
Schedule-7: forming part of Balance Sheet as on 31-3-2020 (CURRENT LIABILITIES AND PROVISIONS)				
(Amount in Rupees)				
	Current Year		Previous Year	
(A) Liabilities for bills				
As per last Balance Sheet	9,66,683		9,66,683	
Add: During the year	-		-	
Less: Paid during the year	-	9,66,683	-	9,66,683
(B) Liability of Earnest Money				
As per last Balance Sheet	2,77,974		1,83,974	
Add: During the year	5,000		39,27,505	
Less: Paid during the year	5,000	2,77,974	38,33,505	2,77,974
(c) Short term provisions		15,24,783		-
(d) Payables		88,90,655		-
Net Balance as at the year end		1,16,60,095		12,44,657


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SUMMARY OF CURRENT LIABILITIES AND PROVISIONS				
Liabilities for bills:				
(i) M/S Bedi & Bedi Associates	8,51,556		8,51,556	
(ii) M/S Sainik Surveillance Security Services (Pvt)	66,339		66,339	
(iii) M/S Voltas Ltd.	48,788	9,66,683	48,788	9,66,683
Liability of Earnest Money:				
(i) M/s Bedi & Bedi Associates	30,000		30,000	
(ii) M/S Gemini Fibre Glass	25,000		25,000	
(iii) M/S Prime Service	1,11,000		1,11,000	
(iv) M/S Sharma Enterprises	26,000		26,000	
(v) Ascent IT Communication	5,810		5,810	
(vi) Detective Security	31,464		31,464	
(vii) Green Bell	6,700		6,700	
(viii) SKGN Associates LLP	-		5,000	
(ix) M/S Susheel K Gupta & Co	5,000		-	
(x) M/S Life Line Services	18,500		18,500	
(xi) M/S Meal Healz	18,500		18,500	
Provisions:				
(i) TDS Demand Liability	84,900		-	
(ii) Refund of Bank interest(2019-20)	14,39,883		-	
Payables:				
(i) CGHS Contribution	2,15,152		-	
(ii) Children Education Allowance	2,37,224		-	
(iii) Contingency Expense-Annaram	9,620		-	
(iv) Contingency Expense	1,36,145		-	


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(v) GPF Account	2,25,000		-	
(v) GPF Recovery	10,000		-	
(vi) Grant in aid - IDY	4,44,000		-	
(vii) GSLIS	1,435		-	
(viii) Hiring of taxi	46,079		-	
(ix) Medical Reimbursement	14,986		-	
(x) NPS (Subscription)	51,258		-	
(xi) Petrol & Fuel	19,180		-	
(xii) Printing & stationery	83,669		-	
(xiii) Professional fee	48,721		-	
(xiv) Salary	12,61,262		-	
(xiv) TA	76,365		-	
(xv) TDS	1,36,584		-	
(xvi) Telephone expense	12,861		-	
(xvii) Wages - Annavaram	2,71,965		-	
(xviii) Wages - Consultants	3,40,947		-	
(xix) Wages CRI - Rohini	2,67,892		-	
(xx) Wages - Outsourcing	49,80,310		-	
Total		1,06,93,412		2,77,974


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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY (An Autonomus Body under Ministry of AYUSH)				
Schedule -8: forming part of Balance Sheet as on 31-3-2020 (FIXED ASSETS) (Amount in Rupees)				
Fixed Assets	Current Year		Previous Year	
Opening Balance as per last Balance Sheet		72,02,46,619		63,01,21,081
Add: Capitilised				
(A) Assets	2,71,550		9,17,50,987	
Less: - Write off during the year	1,965	2,69,585	700	9,17,50,287
Total		72,05,16,204		72,18,71,368
Less: -				
Depreciation during the year	14,23,366		16,25,029	
Deduction during the year	-	14,23,366	280	16,24,749
Balance		71,90,92,838		72,02,46,619

Schedule 9 & 10 - NIL


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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY

(An Autonomous Body under Ministry of AYUSH)

Schedule 8 (a) - forming part of Balance sheet as on 31.3.2020

(DETAILS OF FIXED ASSETS/NON-CONSUMABLE ARTICLES AS ON 31ST MARCH, 2020)

DESCRIPTION	GROSS BLOCK			DEPRECIATION/ AMORTISATION			(Amount in Rupees)	
	Cost/valuation at beginning of the year	Additions during the year	Deductions during the year	Cost/valuation at the year-end	As at the beginning of the year	Accounted for the year end 31.03.2020	On Deductions during the year	Total upto the year-end
(A) Assets								
1. Furniture & Fixture	70,35,549	18,900	-	70,54,449	37,63,104	3,29,155	-	40,92,259
2. Office Equipment	1,26,84,383	2,52,650	-	1,29,37,033	64,73,396	10,40,541	-	75,13,937
3. Library Books	5,23,253	-	-	5,23,253	5,15,027	3,290	-	5,18,317
4. Motor Vehicle	5,46,795	-	-	5,46,795	2,10,994	50,370	-	2,61,364
5. Land at Haryana	330	-	90	240	-	10	-	10
Total (A)	2,07,90,310	2,71,550	90	2,10,61,770	1,09,62,521	14,23,366	-	1,23,85,887
(B) Capital Work-in-Progress								
PGIYNER (Karnataka)	28,35,72,864	-	-	28,35,72,864	-	-	-	-
Phase 1	6,66,81,623	-	1,875	6,66,81,623	-	-	-	-
Phase 2	21,68,91,241	-	-	21,68,91,241	-	-	-	-
PGIYNER (Haryana)	41,85,01,966	-	-	41,85,01,966	-	-	-	-
Phase 1	5,89,99,685	-	-	5,89,99,685	-	-	-	-
Phase 2	35,95,02,281	-	-	35,95,02,281	-	-	-	-
Standing trees at CRI (Odisha)	83,44,000	-	-	83,44,000	-	-	-	-
Total (B)	71,04,18,830	-	1,875	71,04,18,830	-	-	-	-
(C) Total of Current Year	73,12,09,140	2,71,550	1,965	73,14,80,600	1,09,62,521	14,23,366	-	1,23,85,887
(D) Previous Year	63,94,58,853	9,17,50,987	700	73,12,09,140				

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Central Council For Research in Yoga & Naturopathy



CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY (An Autonomus Body under Ministry of AYUSH)				
Schedule-11 forming part of Balance Sheet as on 31.03.2020 (CURRENT ASSETS, LOANS AND ADVANCE)				
(Amount in Rupees)				
Description	Current Year		Previous Year	
(A) CURRENT ASSETS:				
PRICED PUBLICATIONS				
Opening balance	9,02,175		9,77,007	
Add: Purchase during the year			12,000	
Less: (i) Sale during the year	61,591		65,986	
(ii) Discount during the year	13,674		14,909	
(iii) Subsidy during the year	(12,699)		(22,161)	
(iv) Complementary	93		28,098	
		8,39,516		9,02,175
(B) LOANS & ADVANCES ETC.				
(1) Scooter Advance				
Opening Balance	-		4,000	
Add: - Paid during the year	-		-	
Less: - Received during the year			4,000	
Net balance		-		-
(2) TA Advance				
Opening Balance	1,84,000		14,000	
Add: Paid during the year	2,99,700		6,73,718	
Less: - Adjusted	3,89,200		5,03,718	
Net balance	-	94,500	-	1,84,000
(3) Contingency Advance				
OP Bal. Contingency	14,90,737		9,66,122	
Add: - Paid during the year	7,79,694		12,73,625	
Less: - Adjusted	7,77,895		7,49,010	
Net balance	-	14,92,536	-	14,90,737
(4) LTC Advance				
Opening Balance	-		16,560	
Paid during the year	2,29,511		4,99,741	
Less: - Adjusted	2,22,059		5,16,301	
Net balance		7,452		-

Contd. /-


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(5) Advance to NPCC for PGIYNERs (Capital)				
Opening Balance	8,63,98,830		(1,00,62,117)	
Add: Paid during the year	41,49,86,487		18,75,53,227	
Less: Amt. refund by NPCC, Karnataka	-		-	
Less: Amt. adjusted as expenditure	-		9,10,92,280	
Net balance		50,13,85,317		8,63,98,830
(6) Advance to NPCC for PGIYNERs (General)				
Opening Balance	-		-	
Add: Paid during the year	3,56,65,292		-	
Less: Amt. adjusted during the year	-		-	
Less: Amt. adjusted as expenditure	-		-	
Net balance		3,56,65,292		-
(7) Advance to Executive Engineer (PWD) for CRI (Odisha)				
Opening Balance	8,95,959		1,57,68,000	
Paid during the year	-		-	
Less: - Adjusted	-		1,48,72,041	
Net balance		8,95,959		8,95,959
(8) Telephone Security				
Opening Balance	17,122		17,122	
Add: Paid during the year	-		-	
Less: Adjusted	-		-	
Net balance		17,122		17,122
(9) Grant in Aid				
- ICCR for IDY		2,00,00,000		2,00,00,000
(10) GIA Fellowship advance				
Opening Balance	-		-	
Add: Paid during the year	4,91,400		-	
Less: Amt. adjusted as expenditure	-		-	
Net balance		4,91,400		-
(11) GIA Kaivalyadham				
Opening Balance	-		-	
Add: Paid during the year	12,50,000		-	
Less: Adjusted	-		-	
Net balance		12,50,000		-
(12) GIA Samskriti Foundation				
Opening Balance	-		-	
Add: Paid during the year	25,00,000		-	
Less: Adjusted	12,50,000		-	
Net balance		12,50,000		-

Contd. /-


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(13) GIA Nimhans Advances				
Opening Balance	-		-	
Add: Paid during the year	22,51,596		-	
Less: Adjusted	22,51,596		-	
Net balance		-		-
(14) Cevious Technology Pvt Ltd				
Opening Balance	-		-	
Add: Paid during the year	4,248		-	
Less: Adjusted	4,248		-	
Net balance		-		-
(15) NIN Pune Advance				
Opening Balance	-		6,600	
Less: - Adjusted during the year	-		6,600	
Net balance		-		-
(16) NISG Advance				
Opening Balance	12,46,743		6,61,538	
Paid during the year	8,31,162		15,50,547	
Less: - Adjusted during the year	16,62,324		9,65,342	
Net balance		4,15,581		12,46,743
(17) Deposit (Advances)				
Opening Balance	39,860		-	-
Add: During the year	-		39,860	
Less: Adjusted during the year	39,860		-	-
Net balance		-		39,860
(18) Cash & Bank Balances:				
(i) Cash	10,000	10,000	10,000	10,000
(i) State Bank of India (Current a/c) (356443799976)	77,52,617		44,868	
(iii) State Bank of India (saving a/c) (10502082729)	14,39,254		87,84,041	
(iv) State Bank of India (saving a/c) (37212979875)	18,906	92,10,777	18,277	88,47,186
Total at the end of the year		57,30,25,452		12,00,32,612

Schedule 12- NIL


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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY (An Autonomus Body under Ministry of AYUSH)			
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 2019-20 (Amount in Rupees)			
A: INCOME	Schedule	Current Year	Previous Year
1. Income from Sales/ Services	12	-	-
2. Grants/Subsidies	13	22,06,38,450	18,92,39,126
3. Fees/ Subscriptions	14	-	-
4. Income from Investment	15	-	-
5. Income from Royalty, Publication etc.	16	-	-
6. Interest Earned	17	-	-
7. Other Income	18	78,09,560	1,44,61,797
8. Increase / (decrease) in stock of Finished Goods & Work in progress.	19	-	-
TOTAL (A)		22,84,48,010	20,37,00,923
(B) EXPENDITURE			
1. Establishment Expenses	20	9,17,37,148	2,33,91,764
2. Other Administrative Expenses etc.	21	9,00,93,495	15,23,86,954
3. Expenditure on Grant,Subsidies etc.	22	-	-
4. Interest	23	-	-
5. Depreciation	21	14,23,366	16,24,749
TOTAL (B)		18,32,54,009	17,74,03,467
Balance being excess of Income over Expenditure (A-B)		4,51,94,001	2,62,97,456
Prior Period Income		11,39,494	-
Prior Period Amortisation		90	-
Transfer to Special Reserve (Specify each)		-	-
BALANCE BEING SURPLUS (DEFICIT) CARRIED TO CORPUS/CAPITAL FUND		4,63,33,405	2,62,97,456


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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY				
(An Autonomus Body under Ministry of AYUSH)				
Schedule - 13: forming part of Income & Expenditure for the year ending 31-3-2020				
(GRANTS-SUBSIDIZERS (IRREVOCABLE GRANTS RECEIVED FROM MINISTRY))				
(Amount in Rupees)				
Description	Current Year		Previous Year	
(1) Grants (General)	18,33,50,000		15,48,97,133	
Less: - Grant Capitalized	2,71,550		6,58,007	
Less: Transfer to Deferred Grant	-	18,30,78,450	-	15,42,39,126
(2) Grants (Capital)	41,18,20,000		11,50,00,000	
Add: - Transfer from Deferred Grant	-		-	
Add: - Interest	-		-	
Less: - Transfer to Deferred Grant	41,18,20,000	-	11,50,00,000	-
(3)(a) Grants received from Ministry of Ayush for ALIAYN at Panchkula	-		-	
(b) Grants received from Ministry of Ayush for ALIAYN at New Delhi	-		-	
(c) Grants in aid (Foreign)	-		-	
Less: - Transfer to Deferred Grant	-	-	-	-
(4) Grants (Salary)	3,75,60,000		3,50,00,000	
Less: - Grant Capitalized	-	3,75,60,000	-	3,50,00,000
(5) Grants-Yoga Fest (Irrevocable Grants received from Central Govt. M/O AYUSH)				-
Less: - Grant Capitalized	-	-	-	-
(6) Grants-North East (Grants received from M/O AYUSH)	-		-	-
Less: - Grant Capitalized	-	-	-	-
Total		22,06,38,450		18,92,39,126

Schedule 14 to 17 - NIL


(Prerna)
 Accountant


(Dr. B. Venkateswar Rao)
 Drawing & Disbursing officer


(Dr. Raghavendra Rao M.)
 Director



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Central Council For Research in Yoga & Naturopathy

CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY (An Autonomus Body under Ministry of AYUSH)				
Schedule - 18: forming part of Income & Expenditure for the year ending 31-3-2020 (OTHER INCOME)				
(Amount in Rupees)				
Description	Current Year		Previous Year	
Refund to Establishment & Running Hospital	(1,60,000)		-	
Postage receipts	340		-	
OPD/IPD Scheme			30,43,258	
OPD (Rohini)	52,14,505		52,35,895	
TATC Programme	2,600		4,200	
IDY Registration Fees	-		18,62,000	
Other Misc. Receipts	1,876		3,622	
Yoga Class Fee	12,37,570		14,53,750	
Bank Interest	-		14,84,388	
CGHS	-		1,26,400	
Intt. On Scooter Advance	-		14,716	
Intt. On Computer Advance	-		4,025	
Penalties Recovered	-		3,383	
Application Fee for Yoga Fest	-		58,000	
Reciepts from OPDs outside Delhi	12,68,019		8,23,600	
RML OPD	1,900		300	
Lady Harding Medical College	10,000		2,500	
Sale of T-Shirt	-		54,360	
CGHS Subscription	1,32,750		-	
Tender Cost	-		5,000	
Central Registration Fee	1,00,000		2,82,400	
		78,09,560		1,44,61,797
Total		78,09,560		1,44,61,797

Schedule 19 - Nil


(Prerna)
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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY (An Autonomus Body under Ministry of AYUSH)		
Schedule-20: forming part of Income & Expenditure for the year ending 31-3-2020 (ESTABLISHMENT EXPENDITURE)		
(Amount in Rupees)		
Description	Current Year	Previous Year
1. Salaries	1,91,69,760	1,89,91,155
2. Medical Reimbursement	10,20,218	12,32,248
3. Leave Salary & Pension Contribution	1,29,468	6,44,249
4. Children Education Allowance	4,91,892	78,750
5. Leave Encashment	34,050	1,50,498
6. LTC/Hometown Expenditure	2,38,337	6,27,719
7. CGHS Contribution	6,23,685	4,09,147
8. Council's Contribution to NPS	6,88,569	6,66,339
9. MACP Arrear	3,38,252	-
10. Staff Honorarium	51,000	-
11. Honorarium of Contractual Staff	26,000	-
11. Arrear (7CPC)	-	5,91,659
12. Wages (Outsourcing)	5,38,42,122	-
13. Wages -Consultants	61,55,525	-
14. Wages -CRI Rohini	26,96,597	-
15. Wages -DIPAS	10,03,049	-
16. Wages -Ayush Wellness Clinic	12,28,013	-
17. Wages - Annavaram OPD	23,38,287	-
18. Wages - NISG	16,62,324	-
Total	9,17,37,148	2,33,91,764


(Prerna)
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Director



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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY (An Autonomus Body under Ministry of AYUSH)				
Schedule -21: forming part of Income & Expenditure for the year 2019-20 (OTHER ADMINISTRATIVE EXPENDITURE)				
(Amount in Rupees)				
Description	Current Year		Previous Year	
Audit Fees		2,08,220		-
Hindi Divas		1,37,250		-
Hiring of Taxi		9,09,509		8,15,293
TA Expense		18,48,372		18,62,681
TA Naturopathy Day		1,032		-
Misc. Office Expenses *		8,01,713		2,68,576
Transfer to pension		2,09,62,627		80,00,000
Legal & Professional Fees		1,68,943		50,911
Vigilance Week expenses		12,400		-
Petrol & Fuel		86,992		79,911
Maintenance of Staff Car		17,196		14,182
Printing of Free Publication		1,01,080		6,19,678
Assets Written off during the year		-		700
Printing & Stationery		6,89,051		8,47,224
Bank Charges		13,086		11,631
Yoga Class Remuneration		1,58,322		4,52,168
Health/Arogya Melas**:				
(i) T.A.	5,92,774		6,95,077	
(ii) Contingency	46,73,687	52,66,461	13,41,681	20,36,758
Contingency(DIPAS)		-	-	96,561
Hospital Grant:				
(i) Running Expenses	-		1,46,50,000	
(ii) Establishment Expenses	-		1,20,00,000	2,66,50,000
Advertisement		9,01,123		18,54,993
Contingency (CRI Rohini)		23,25,777		19,73,210
Contingency Expenses		26,09,388		63,84,477
Contingency-Naturopathy Day		12,57,320	-	12,23,978
Contingency -Others***		2,20,415		5,37,396
Grant-in-aid:				
(i) International Day of Yoga	4,41,94,699		15,91,865	
(ii) International Day of Yoga (North East)	-		-	
(iii) Grant-in- aid Fellowship	-		3,56,954	
(iv) Yoga on Diabetes	-		3,00,000	
(v) GIA Research (IYA)	-		1,01,93,364	
(vi) Yoga Fest	3,39,932		78,44,721	

Contd./-


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(Dr. B.Venkateswar Rao)
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(vii) Workshop/Seminar	-		19,28,058	
(viii) Kaivalyadham	-		5,00,000	
(ix) NIMHANS CRC	25,51,596		10,71,871	
(x) SAMSKRITI FOUNDATION	12,46,890		17,50,000	
(xi) Yoga Park	7,00,000		16,80,000	
(xii) GIA Engandiyur OPD		4,90,33,117	2,00,000	2,74,16,833
International Day of Yoga - Contingency		23,53,420		1,56,91,926
Staff Car Insurance		9,613		11,923
TA (DIPAS)				45,957
Wages (Out Sourcing)		-		3,88,21,082
Wages -Consultants		-		76,01,145
Wages -CRI Rohini		-		21,77,328
Wages -DIPAS		-		15,84,614
Wages -Ayush Wellness Clinic		-		24,00,262
Wages - Annavaram OPD		-		18,69,368
Wages - NISG		-		9,65,342
Cost of books sold				
(i) Discount during the year	13,674		14,909	
(ii) Subsidy during the year	(12,699)		(22,161)	
(iii) Complementary	93	1,068	28,098	20,846
Total		9,00,93,495		15,23,86,954
Depreciation and Amortization of Assets (during the year)	-	14,23,366		16,24,749
Total		9,15,16,861		15,40,11,703

Details of Misc. Office Expenses *

	Current year		Previous Year	
1. Telephone Exp		1,18,634		1,13,874
2. Postage Expenses		45,961		1,34,165
3. Conveyance		18,893		20,537
4. Software & Technology Related Expenses		6,18,225		-
Total		8,01,713		2,68,576

Schedule 22 & 23 - Nil


(Prerna)
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Details of Health/Arogya Melas **

T.A (Arogya)	Amount (Rs.)	Contingency (Arogya)	Amount (Rs.)
Delhi	16,031	Delhi	7,97,475
Goa	61,725	Gujrat	5,49,297
Gujarat	-	Hyderabad	-
Haryana	11,223	J&K	1,23,609
Hyderabad	-	Mumbai	2,53,718
J&K	17,110	Pragati Maiden, Delhi	-
Kerela	-	Punjab	4,09,136
Mumbai	27,090	Rajasthan	1,31,173
Pragati Maidan Delhi	-	Expo Goa	39,638
Punjab	51,331	International Conference	-
Rajasthan	38,684	Bangalore	1,58,623
Uttar Pradesh	4,767	Bhopal	2,000
International Conference	-	Harayana	1,22,067
Bangalore	86,874	Kerala	1,55,971
Bhopal	60,465	Kolkata	4,98,142
Chandigarh	22,195	Maharashtra	1,18,374
Kolkata	55,341	Shilong	2,13,947
Maharashtra	26,466	Tamil Nadu	47,653
Manipur	26,786	Uttarakhand	3,16,425
Shilong	60,000	Uttar Pradesh	4,80,984
Uttrakhand	26,686	Madhya Pradesh	2,55,455
Total	5,92,774	Total	46,73,687

Details of Contingency - Others***

Particulars	Amount (Rs.)
Contingency - Agartala OPD	4,695
Contingency - Bhopal OPD	17,072
Contingency - Bhubneshwar OPD	17,187
Contingency - Mewat OPD	4,497
Contingency - Engandiyur OPD	4,319
Contingency - Jharkhand OPD	10,607
Contingency - Annavaram OPD	1,62,038
Total	2,20,415


(Prerna)
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Central Council For Research in Yoga & Naturopathy



CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY					
(An Autonomus Body under Ministry of AYUSH)					
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR 2019-20					
			(Amount in Rupees)		
RECEIPTS			PAYMENTS		
	Current year	Previous Year		Current Year	Previous Year
Opening Balance:			Contingency (CRI Rohini)	22,65,710	19,36,429
Bank Balance:			Grant for International Day of Yoga	4,37,50,699	2,81,91,278
Saving Account (10502082729)	87,84,041	51,00,646	Contingency - International Day of Yoga	23,47,153	1,53,96,852
Current Account (356443799976)	44,868	3,82,824	NISG Advance	8,31,162	15,50,547
Saving Account (37212979875)	18,277	31,64,612	NPCC Advance (Haryana)(Capital)	19,37,34,612	11,83,88,250
Cash in Hand	10,000	10,000	NPCC Advance (Karnataka)(Capital)	22,12,50,000	6,91,64,977
Grants Received From Govt. of India (MINISTRY OF AYUSH)	63,27,30,000	30,48,97,133	NPCC Advance (Haryana)(General)	2,50,00,000	-
Advance recovered from Executive Engineer for CRI (Odisha)	-	1,48,72,041	NPCC Advance (Karnataka)(General)	1,06,65,292	-
Other Receipts:			Car Loan	-	80,100
Sale of Books/CD	61,593	62,476	Grant-in-aid (Seminar, Workshop)	-	19,28,058
Fee from Yoga Class	12,37,570	14,53,750	Grant-in-aid (Yoga & Diabetes)	-	3,00,000
CRI, Rohini	52,17,505	52,35,895	Grant-in-aid (Yoga Fest)	14,41,636	78,44,721
OPD/IPD Scheme	-	30,43,258	Grant-in-aid (Research) :		
TATC Programme	2,600	4,200	(i) Grant-in-aid (IYA)	-	1,01,93,364
Sale of T shirt	-	54,360	(ii) Grant-in-aid (NIMHANS)	25,51,596	10,71,871
Receipts from OPDs outside Delhi	12,68,019	8,23,600	(iii) Grant-in-aid (Sanskriti foundation)	37,49,126	17,50,000
Bank Interest	14,39,883	15,65,574	(iv) Grant-in-aid (Kaivalayadham)	12,50,000	5,00,000
TA Advance	3,29,200	5,03,718	(v) Wages DIPAS	9,14,614	14,47,204
Contingency Advance	5,30,701	5,70,239	(vii) TA DIPAS	-	45,957
Earnest Money Deposit	5,000	94,000	(vii) Contingency DIPAS	-	96,561
Misc. Receipt	1,874	3,622	Grant-in-aid (Engandiyur OPD)	-	2,00,000
Lady Harding Medical College Receipts	10,000	2,500	Grant-in-aid (Yoga Park)	7,00,000	16,80,000
RML, Receipts	1,900	300	Grant-in-aid (Fellowship)	4,91,400	3,56,954

Contd. /-


(Prerna)
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(Dr. Raghavendra Rao M.)
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Central Council For Research in Yoga & Naturopathy

LTC/Home Town Adv.	2,22,059	5,16,301	Grant-in-aid (Hospital Grant - Establishment Exp)	-	1,20,00,000
Postage Receipts	340	-	Grant-in-aid (Hospital Grant - Running Expenses)	-	1,46,50,000
Central Registration Fee	1,00,000	2,82,400	Refund under OPD/IPD Scheme	1,60,000	-
Application Fee for Yoga Fest		58,000	Office Equipment	2,49,210	6,20,747
Tender Cost	-	5,000	Furniture & Fixture	18,900	24,100
IDY Registration Receipts	-	18,62,000	Other Payments :		
Director, AllA, Sarita Vihar	-	5,76,00,000	Contingent Exp.	23,11,182	66,86,637
Grant-in-aid cancelation of refund to M/O AYUSH	-	8,00,110	Contingent Exp. - Naturopathy Day	12,33,134	11,96,719
GIA Advance (Sanskriti Foundation)	12,52,236	-	Wages-CRI, Rohini	23,37,852	20,98,463
Prior Period Incomes	1,57,719	-	TA expense	17,72,063	18,61,732
Refund of GIA (Yoga fest) (NIN)	11,01,704	-	Wages AYUSH Wellness Centre	11,47,085	22,38,698
Recoveries made from			Hiring of Taxi	8,45,750	7,98,988
Pay Bills:					
CGHS (Subscription)	32,700	28,800	Wages - Annavaram OPD	20,66,322	18,69,368
GSLIS	80		Contingency Advances	7,83,942	12,73,625
NPS Council's Contribution	1,02,370	-	Legal & Professional Fees	1,03,327	48,694
NPS Subscription	73,126	-	Printing & Stationery	5,97,629	8,34,355
			Yoga Classes (Remuneration)	1,58,322	4,52,168
			Advertisement	8,96,848	18,18,493
			Bank Charges	13,086	11,631
			Out sourcing Wages	4,68,60,897	3,80,44,661
			Wages Consultant	52,55,163	69,00,935
			Audit Fees	2,08,220	-
			Hindi Divas	1,32,000	-
			Petrol & Fuel	67,812	79,911
			Maintenance of Staff Car	16,852	13,898
			Postage Expense	45,961	1,34,165
			Staff Car Insurance	9,613	11,923
			Telephone Expenses	1,05,773	1,13,874
		-	Conveyance	18,893	20,537
			TDS	18,70,504	23,66,933
			Software & technology Related expenses	6,01,697	-
			CRI Rohini Treatment charges refunded	3,000	-

Contd. /-

(Prerna)
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			Vigilance Week expense	12,400	-
			T.A Advance	2,99,700	6,73,718
			LTC Advance	2,29,511	4,99,741
			EMD Received	5,000	-
			Honorarium of Contractual staff	26,000	-
			Priced Publication	-	12,000
			Printing of Free Publication	99,058	6,07,284
			Health Mela's (Arogya) :		
			(i). TA	5,32,774	6,95,077
			(ii). Contingency	46,73,687	13,26,682
			Pay & Allowances :		
			(i) Salary	1,20,68,301	1,30,99,015
			(ii) Leave Salay Pension Contribution	1,29,468	6,44,249
			(iii) Medical Re-imbursement	10,05,232	12,32,248
			(iv) Leave Encashment	34,050	1,50,498
			(v) Children Education Allowance	2,54,668	78,750
			(vi) Income Tax	16,47,705	19,80,035
			(vii) Arrear 7th CPC	-	5,91,659
			(viii) GIS Deputation	-	3,400
			(ix) GSF Premium Deputation	-	1,77,278
			(x) GSI Deputation	-	1,642
			(xi) GSLI Deputation	-	1,440
			(xii) GSLIS	17,620	17,700
			(xiii) ISM&H Thriff & Credit Society	4,80,365	3,07,885
			(xiv) NPS Council's Contribution	7,90,939	6,66,339
			(xv) CGHS Contribution	4,08,533	4,09,147
			(xvi) GPF & GPF Advance Recovery	28,04,000	25,74,000
			(xvii) CGHS (Deputation)	-	1,800
			(xviii) LTC/Home Town Expdr.	2,38,337	6,27,719
			(xix) MACP Arrear	3,38,252	-
			(xx) Union Fund	-	40
			(xxi) NPS Subscription	5,75,970	6,66,339
			(xxii) Regular Staff Honorarium	45,020	-
			Transfer to Pension A/c	2,09,62,627	80,00,000
			Grant-in-aid refund to M/O AYUSH	-	8,00,110
			Refund to M/O AYUSH during the year Yoga Fest	1,55,16,946	-
			Refund of 2018-19 unspent to M/o AYUSH (Bank Interest)	14,84,388	-
			Closing Balance at Bank :		
			Saving Account (10502082729)	14,39,254	87,84,041
			Current Account(356443799976)	77,52,617	44,868
			Saving Account (37212979875)	18,906	18,277
			Cash in Hand	10,000	10,000
Total	65,47,35,365	40,29,97,359	Total	65,47,35,365	40,29,97,359


(Prerna)
 Accountant


(Dr. B. Venkateswar Rao)
 Drawing & Disbursing officer


(Dr. Raghavendra Rao M.)
 Director



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Central Council For Research in Yoga & Naturopathy

CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY			
<i>(An Autonomus Body under Ministry of AYUSH)</i>			
(BALANCE SHEET OF G.P. FUND AS ON 31ST MARCH, 2020)			
<i>(Amount in Rupees)</i>			
CORPUS/ CAPITAL FUND AND	Schedule	Current Year	Previous Year
(1) CORPUS/ CAPITAL FUND	G-1	1,72,97,178	2,09,46,630
(2) RESERVES AND SURPLUS	G-2		
(3) EARMARKED/ ENDOWMENT FUNDS	G-3	-	-
(4) SECURED LOANS AND BORROWINGS	G-4	-	-
(5) UNSECURED LOANS AND BORROWINGS	G-5	-	-
(6) DEFERRED CREDIT LIABILITIES	G-6	-	-
(7) CURRENT LIABILITIES AND PROVISIONS	G-7	72,49,930	-
TOTAL		2,45,47,108	2,09,46,630
ASSETS			
(1) FIXED ASSETS	G-8	-	
(2) INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS	G-9	2,37,36,323	1,92,23,280
(3) INVESTMENTS - OTHERS	G-10		-
(4) CURRENT ASSETS, LOANS, ADVANCES ETC.	G-11	8,10,785	17,23,350
(5) MISC. EXPENDITURE (to the extent not written off or adjusted		-	-
TOTAL		2,45,47,108	2,09,46,630
SIGNIFICANT ACCOUNTING POLICIES	24		
NOTES TO ACCOUNTS	25		


(Prerna)
Accountant


(Dr. B. Venkateswar Rao)
Drawing & Disbursing officer


(Dr. Raghavendra Rao M.)
Director

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Central Council For Research in Yoga & Naturopathy



CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY				
(An Autonomus Body under Ministry of AYUSH)				
Schedule -G-1: forming part of Balance Sheet of G.P.F. as on 31-3-2020				
(CORPUS/CAPITAL FUND OF G.P.F.)				
(Amount in Rupees)				
	Current Year		Previous Year	
GPF Subscription				
<u>A/c</u>				
Opening Balance		2,09,46,630		1,81,15,477
Add:				
(i) Subscription & recoveries of Advances	28,04,000		26,14,000	
(ii) Interest on subscription	15,73,240		13,14,662	
(iii) Balance of net income transfer from Income & Expenditure Account	(1,90,682)	41,86,558	(37,509)	38,91,153
Total		2,51,33,188		2,20,06,630
Less: -				
(i) Withdrawal during the year	4,40,000		10,60,000	
(ii) Advances paid	34,000		-	
(iii) Full & Final payment made during the year	73,62,010		-	
(iv) Adjustment of accrued interest of previous years	-	78,36,010	-	10,60,000
Total		1,72,97,178		2,09,46,630

Schedule 2 to 6 - NIL


(Prerna)
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(Dr. B. Venkateswar Rao)
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Central Council For Research in Yoga & Naturopathy

CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY (An Autonomus Body under Ministry of AYUSH)				
Schedule -G-7: forming part of Balance Sheet of G.P.F. as on 31-3-2020 (CURRENT LIABILITIES AND PROVISIONS) (Amount in Rupees)				
	Current Year		Previous Year	
(A) CURRENT LIABILITY				
As per last Balance Sheet	-		-	
Add: During the year	-		-	
Less: Paid during the year	-	-	-	-
(B) Short term provisions		72,49,930		
(C) Payables		-		
Net Balance as at the year end		72,49,930		-

Schedule - 8 - NIL


(Prerna)
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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY				
(An Autonomus Body under Ministry of AYUSH)				
Schedule -G-9: forming part of Balance Sheet of G.P.F. as on 31-03-2020				
(INVESTMENTS- FROM EARMARKED/ENDOWMENT FUND)				
(Amount in Rupees)				
ASSETS	Current Year		Previous Year	
FDRs				
Opening Balance		1,92,23,280		1,65,32,752
Add:				
(i) Investment during the year	32,00,000		15,00,000	
(ii) interest accrued during the year	13,13,043		11,90,528	
		45,13,043		26,90,528
Total		2,37,36,323		1,92,23,280
Less:				
Matured value of FDRs	-		-	
Accrued Interest of the preveious year	-		-	
Accrued Interest wrongly taken in the previous years	-	-	-	-
Net Balance		2,37,36,323		1,92,23,280

Schedule - 10 - NIL

Schedule -G-11: forming part of Balance Sheet of G.P.F. as on 31-03-2020				
(CURRENT ASSETS/LOANS AND ADVANCES ETC)				
(Amount in Rupees)				
CURRENT ASSETS				
Bank Balance		8,10,785		17,23,350
Total		8,10,785		17,23,350


(Prerna)
Accountant


(Dr. B. Venkateswar Rao)
Drawing & Disbursing officer


(Dr. Raghavendra Rao M.)
Director



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Central Council For Research in Yoga & Naturopathy

CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY			
<i>(An Autonomus Body under Ministry of AYUSH)</i>			
INCOME & EXPENDITURE ACCOUNT (GPF) FOR THE YEAR 2019-20			
<i>(Amount in Rupees)</i>			
A: INCOME	Schedule	Current Year	Previous Year
1. Income from Sales/ Services	G-12	-	-
2. Grants/Subsidies	G-13	-	-
3. Fees/ Subscriptions	G-14	-	-
4. Income from Investment	G-15	13,13,043	11,90,528
5. Income from Royalty, Publication etc.	G-16	-	-
6. Interest Earned	G-17	69,515	86,625
7. Other Income	G-18	-	-
8. Increase / (decrease) in stock of finished Goods & Work in progress	G-19	-	-
TOTAL (A)		13,82,558	12,77,153
(B) EXPENDITURE			
1. Establishment Expenses	G-20	-	-
2. Other Administrative Expenses etc.	G-21	-	-
3. Expenditure on Grant, Subsidies etc.	G-22	-	-
4. Interest	G-23	15,73,240	13,14,662
5. Depreciation		-	-
TOTAL (B)		15,73,240	13,14,662
Balance being excess of income over expenditure (A-B)		(1,90,682)	(37,509)
Transfer to Special Reserve (Specify each)		-	-
Transfer to/from General Reserve		-	-
BALANCE BEING SURPLUS (DEFICIT) CARRIED TO CORPUS/ CAPITAL FUND		(1,90,682)	(37,509)


(Prerna)
Accountant


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Drawing & Disbursing officer


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Director



CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY		
(An Autonomus Body under Ministry of AYUSH)		
Schedule -G-15: forming part of Income & Expenditure of G.P.F. as on 31-03- 2020		
(INCOME FROM INVESTMENTS)		
(Amount in Rupees)		
Interest	Current Year	Previous Year
Interest from FD	13,13,043	11,90,528
Total	13,13,043	11,90,528

Schedule - 12 to 14 and 16 - NIL

Schedule -G-17: forming part of Income & Expenditure of G.P.F. as on 31-03-2020		
INTEREST EARNED		
(Amount in Rupees)		
Interest	Current Year	Previous Year
Interest on saving bank a/c	69,515	56,563
Interest on recovery	-	30,062
Total	69,515	86,625

Schedule 18 to 22 - NIL

Schedule -G-23: forming part of Income & Expenditure of G.P.F. as on 31-03- 2020		
(INTEREST)		
(Amount in Rupees)		
Others	Current Year	Previous Year
Interest paid on subscriptions	15,73,240	13,14,662
Total	15,73,240	13,14,662


(Prerna)
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Central Council For Research in Yoga & Naturopathy

CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY					
(An Autonomus Body under Ministry of AYUSH)					
(RECEIPT & PAYMENT ACCOUNT FOR THE YEAR 2019-20)					
(G.P. FUND)					
(Amount in Rupees)					
Description	RECEIPTS		Description	PAYMENT	
	Current year	Previous Year		Current year	Previous Year
Opening Balance (Cash at Bank)	17,23,350	15,82,725	(1) GPF Withdrawal	4,40,000	10,60,000
(1) Subscription & refund of advances recovered from pay bills	28,04,000	26,14,000	(2) GPF Temporary Advance paid during the year	34,000	-
(2) FDR Matured during the year	-	-	(3) Investment in FDRs	32,00,000	15,00,000
(3) Interest on FDRs	-	-	(4) GPF Full & Final Payment	1,12,080	-
(4) Interest on Saving Account	69,515	56,563			
(5) GPF Interest transferred from Pension A/c	-	30,062	Closing Balance: (Cash at Bank)	8,10,785	17,23,350
TOTAL	45,96,865	42,83,350	TOTAL	45,96,865	42,83,350


(Prerna)
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Director

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Central Council For Research in Yoga & Naturopathy



CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY			
(An Autonomus Body of Ministry of AYUSH)			
BALANCE SHEET OF PENSION FUND AS ON 31 ST MARCH, 2020			
(Amount in Rupees)			
CORPUS/ CAPITAL FUND AND LIABILITES	Schedule	Current Year	Previous Year
(1) CORPUS/ CAPITAL FUND	P-1	1,17,19,241	43,76,605
(2) RESERVES AND SURPLUS	P-2	-	-
(3) EARMARKED/ENDOWMENT FUNDS	P-3	-	-
(4) SECURED LOANS AND BORROWINGS	P-4	-	-
(5) UNSECURED LOANS AND BORROWINGS	P-5	-	-
(6) DEFERRED CREDIT LIABILITIES	P-6	-	-
(7) CURRENT LIABILITIES AND PROVISIONS	P-7	60,55,477	-
TOTAL		1,77,74,718	43,76,605
ASSETS			
(1) FIXED ASSETS	P-8	-	-
(2) INVESTMENTS FROM EARMARKED/ ENDOWMENT FUNDS	P-9	52,27,929	20,65,799
(3) INVESTMENTS - OTHERS	P-10	-	-
(4) CURRENT ASSETS, LOANS, ADVANCES ETC.	P-11	1,25,46,789	23,10,806
(5) MISC. EXPENDITURE (to the extent not written off or adjusted)		-	-
TOTAL		1,77,74,718	43,76,605
SIGNIFICANT ACCOUNTING POLICIES	24		
NOTES To ACCOUNTS	25		


(Purna)
Accountant


(Dr. B. Venkateswar Rao)
Drawing & Disbursing officer


(Dr. Raghavendra Rao M.)
Director



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Central Council For Research in Yoga & Naturopathy

CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY				
(An Autonomus Body under Ministry of AYUSH)				
Schedule -P-1 forming part of Balance Sheet of Pension Fund as on 31-3-2020 (CAPITAL FUND)				
(Amount in Rupees)				
	Current Year		Previous Year	
Opening Balance		43,76,605		55,16,322
Add: -				
1. Balance of net income transferred from Income & Expenditure Account		73,42,636		(11,39,717)
Total		1,17,19,241		43,76,605
Less: -				
Payment of pension & Family pension (including arrears and dearness relief)	-		-	
Adjustment of accrued interest of previous years	-	-	-	-
Total Balance at the end of the year		1,17,19,241		43,76,605

Schedule - 2 to 6 - NIL


(Prerna)
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Drawing & Disbursing officer


(Dr. Raghavendra Rao M.)
Director

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Central Council For Research in Yoga & Naturopathy



CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY (An Autonomus Body under Ministry of AYUSH)				
Schedule -P-7: forming part of Balance Sheet of Pension Fund as on 31-3-2020 (CURRENT LIABILITIES AND PROVISIONS) (Amount in Rupees)				
	Current Year		Previous Year	
(A)Current Liability				
As per last Balance Sheet	-		-	
Add: During the year	3,73,759		-	
Less: Paid during the year	-		-	-
Net Balance		3,73,759		
(B) Short term provisions				
Leave Encashment	15,25,680			
Pension Commutation Payable	24,89,665			
Retirement Gratuity Payable	16,66,373	56,81,718		
(C) Payables		-		
Net Balance as at the year end		60,55,477		-

Schedule - 8 & 10 - NIL


(Prerna)
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Drawing & Disbursing officer


(Dr. Raghavendra Rao M.)
Director



Annual Report 2019-20
Central Council For Research in Yoga & Naturopathy

CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY				
(An Autonomus Body under Ministry of AYUSH)				
Schedule -P-9 & 11: forming part of Balance Sheet of Pension Fund as on 31-3-2020				
(INVESTMENTS FROM EARMARKED ENDOWMENT FUNDS)				
(Amount in Rupees)				
	Current Year		Previous Year	
<u>Investment in FDR</u>				
Opening Balance		20,65,799		-
Add:-				
(i) Investment made during the year	51,30,938		-	20,00,000
(ii) Accrued Interest during the year	1,62,130	52,93,068	-	65,799
Total		73,58,867		20,65,799
Less:-				
FDRs matured during the year	-		-	
FDRs reinvested with new FDR number	21,30,938		-	
Accrued Interest taken in the previous year	-	-	-	-
Net Balance		52,27,929		20,65,799
Add:-				
Balance in the Bank		1,25,46,789		23,10,806
Total		1,77,74,718		43,76,605


(Prerna)
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(Dr. Raghavendra Rao M.)
Director

Annual Report 2019-20
Central Council For Research in Yoga & Naturopathy



CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY			
(An Autonomus Body under Ministry of AYUSH)			
INCOME & EXPENDITURE ACCOUNT (PENSION) FOR THE YEAR 2019-20			
(Amount in Rupees)			
A: INCOME	Schedule	Current Year	Previous Year
1. Income from Sales/ Services	P-12	-	-
2. Grants/Subsidies	P-13	-	-
3. Fees/ Subscriptions	P-14	-	-
4. Income from Investment	P-15	1,62,130	65,799
5. Income from Royalty, Publication etc.	P-16	-	-
6. Interest Earned	P-17	89,519	1,03,825
7. Other Income	P-18	2,12,55,424	80,00,000
8. Increase / (decrease) in stock of Finished Goods & WIP	P-19	-	-
TOTAL (A)		2,15,07,073	81,69,624
(B) EXPENDITURE			
1. Establishment Expenses	P-20	1,45,25,348	93,09,341
2. Other Administrative Expenses etc.	P-21	266	-
3. Expenditure on Grant, Subsidies etc.	P-22	-	-
4. Interest	P-23	-	-
5. Depreciation		-	-
TOTAL (B)		1,45,25,614	93,09,341
Balance being excess of Income over Expenditure		69,81,459	(11,39,717)
Prior Period Income/Expenses		3,61,177	
Transfer to Special Reserve (Specify each)		-	-
BALANCE BEING SURPLUS (DEFICIT) CARRIED TO CORPUS/CAPITAL FUND		73,42,636	(11,39,717)


(Prerna)
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Annual Report 2019-20
Central Council For Research in Yoga & Naturopathy

CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY		
(An Autonomus Body under Ministry of AYUSH)		
Schedule -P-15: forming part of Income & Expenditure of Pension as on 31-03-2020 (INCOME FROM INVESTMENTS)		
(Amount in Rupees)		
Interest	Current Year	Previous Year
Interest from FD	1,62,130	65,799
Total	1,62,130	65,799

Schedule -P-17: forming part of Income & Expenditure of Pension as on 31-03-2020 (INTEREST EARNED)		
(Amount in Rupees)		
Interest on Saving a/c	Current Year	Previous Year
Interest on saving bank a/c	89,519	1,03,825
Total	89,519	1,03,825

Schedule -P-18: forming part of Income & Expenditure of Pension as on 31-03-2020 (OTHER INCOME)		
(Amount in Rupees)		
	Current Year	Previous Year
Leave Salary pension contribution (received from M/o Earth & Science in r/o late Bhumi Dev)	2,92,797	-
Transfer from Main A/c (10502082729)	2,09,62,627	80,00,000
Total	2,12,55,424	80,00,000


(Prerna)
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Central Council For Research in Yoga & Naturopathy



CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY			
(An Autonomus Body under Ministry of AYUSH)			
Schedule -P-20: forming part of Income & Expenditure of Pension as on 31-03-2020 (ESTABLISHMENT EXPENSES)			
(Amount in Rupees)			
Others	Current Year		Previous Year
Pension/Family Pension		61,49,817	92,56,209
DA Arrear		92,133	23,070
GPF Interest transferred to GPF			30,062
Amount paid on superannuation/death			
(i) Leave Encashment	23,18,540		-
(ii) Gratuity	27,59,365		-
(iii) Commutation of Pension	32,05,493	82,83,398	-
Total		1,45,25,348	93,09,341

Schedule -P-21: forming part of Income & Expenditure of Pension as on 31-03-2020 (OTHER ADMINISTRATIVE EXPENSES)		
(Amount in Rupees)		
	Current Year	Previous Year
Bank charges	266	-

Schedule - 12 to 14,16,19,22,23 - NIL


(Prerna)
Accountant


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Drawing & Disbursing officer


(Dr. Raghavendra Rao M.)
Director



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Central Council For Research in Yoga & Naturopathy

CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY					
(An Autonomus Body of Ministry of AYUSH)					
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR 2019-20					
(PENSION FUND)					
(Amount in Rupees)					
Description	RECEIPT		Description	PAYMENT	
	Current Year	Previous Year		Current Year	Previous Year
Opening Balance: (Cash at Bank)	23,10,806	55,16,322	(1) Pension and Family Pension paid	54,08,507	92,56,209
(2) Interest credited by Saving Account	89,519	1,03,825	(2) DA Arrear	76,548	23,070
(3) Pension Contribution received from M/O Earth & Sciences	2,92,797	-	(3) Leave Encashment paid	7,92,860	-
(4) Amount received from Main A/c	2,09,62,627	80,00,000	(4) Gratuity paid during the year	10,92,992	-
(5) FDR Matured	-	-	(5) Commutation of Pension	7,15,828	-
(6) Interest on FDR	-	-	(6) GPF Interest transferred to GPF	-	30,062
(7) Excess payment refunded back	2,12,850		(7) FD	30,00,000	20,00,000
			(8) TDS paid	2,34,809	-
			(9) Bank charges	266	
			Closing Balance: (Cash at Bank)	1,25,46,789	23,10,806
TOTAL	2,38,68,599	1,36,20,147	TOTAL	2,38,68,599	1,36,20,147


(Prerna)
Accountant


(Dr. B. Venkateswar Rao)
Drawing & Disbursing officer


(Dr. Raghavendra Rao M.)
Director



(Schedule 24)

CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY
(An Autonomus Body under Ministry of AYUSH)

Schedule – 24 forming part of Balance Sheet for the year 31-3-2020
(SIGNIFICANT ACCOUNTING POLICIES)

1 ACCOUNTING CONVENTION:-

The financial statements are prepared on the basis of historical cost convention unless otherwise stated and on the accrual method of accounting.

2 INVENTORY VALUATION:-

Stores (including machinery and spares) are valued at cost.

3 FIXED ASSETS:-

Fixed assets are stated at cost of acquisition inclusive of taxes, freight and incidental and direct expenses related to acquisition and are capitalized at cost.

4 DEPRECIATION:

4.1- Depreciation on fixed assets has been made on written down value (WDV) method.

4.2- Assets costing have been fully provided.

5 GOVERNMENT GRANTS:-

Government grants are accounted on realization basis.

6 RETIREMENT BENEFITS:-

6.1- Retirement benefits have been met out from the amount transferred from the Budgeted grant by Debit and Credit to the Pension Fund Accounts.

6.2- A separate account viz. Pension Fund Account is being maintained. Receipt and payment Accounts and Balance Sheet of Pension Fund Account is attached with the Annual Account of the Council.

7 GENERAL PROVIDENT FUND:-

7.1- The Council is maintaining a separate General Provident Fund Account for its employees as per the GPF Rule, 1961.

7.2- The Receipt and Payment Account and the Balance Sheet for the General Provident Fund Account is attached with the Annual Account of the Council.

8 Previous figures have been re-grouped/re-arranged and rounded off wherever necessary.


(Prerna)
Accountant


(Dr. B. Venkateswar Rao)
Drawing & Disbursing officer


(Dr. Raghavendra Rao M.)
Director



Annual Report 2019-20
Central Council For Research in Yoga & Naturopathy

(Schedule 25)

CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY

(An Autonomus Body under Ministry of AYUSH)

Schedule - 25 forming part of Balance Sheet for the year 31-3-2020

(CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS)

1 CURRENT LIABILITIES & PROVISIONS:-

1.1- Amount payable to outsourcing agency	=	9,66,683/-
1.2- Earnest money payable to contractors	=	2,77,974/-
1.3- Short Term Provisions	=	15,24,783/-
1.4- Payables	=	88,90,655/-

2 CURRENT ASSETS, LOANS AND ADVANCES:-

The current assets, Loans and Advances have been valued on realisation in the ordinary course of accounting, amounts shown in the Balance Sheet.

- 3 Corresponding figures for the previous year have been re-grouped/re-arranged and rounded off, wherever necessary.
- 4 Council has Performance Bank Guarantee of M/s Bedi & Bedi associates in the form of FDR for an amount of Rs.30,44,587/- and Performance Security of Rs.25,000/- in the form of FDR from M/s Sanya Rent A Cab Pvt. Ltd.

5 The Council has the following lands free of cost in different areas as detailed below:

Place	Year of Acquisition	Area
Jhajjar, Haryana	2010	10 acres
Nagmangala, Karnataka	2008	15 acres
Bhubneshwar, Odisha	2014	20 acres
Jhajjar, Haryana	2017	83 kanals
Krishna District, Andhra Pradesh	2018	25 acres
Kasargoad, Kerala	2018	15 acres


(Prerna)
Accountant


(Dr. B. Venkateswar Rao)
Drawing & Disbursing officer


(Dr. Raghavendra Rao M.)
Director

Annual Report 2019-20

Central Council For Research in Yoga & Naturopathy



सत्यमेव जयते

कार्यालय प्रधान निदेशक लेखा परीक्षा (स्वास्थ्य, कल्याण एवं ग्रामीण विकास)
Office of the Principal Director of Audit, (Health, Welfare and Rural Development)
इन्द्रप्रस्थ एस्टेट, नई दिल्ली-110 002
Indraprastha Estate, New Delhi -110 002

अ. शा. पत्र संख्या: ए.एम.जी.-1/एस.ए.आर./7-11/सी.सी.आर.वाई.एन./20-21/67

प्रवीण कुमार सक्सेना
उप-निदेशक (ए.एम.जी. 1)

दिनांक:

आदर्शनीय डा. राव,

30 SEP 2020

मैं वर्ष 2019-20 के लिए केन्द्रीय योग एवं प्राकृतिक चिकित्सा अनुसंधान परिषद, नई दिल्ली के लेखाओं पर ड्राफ्ट पृथक लेखापरीक्षा प्रतिवेदन अग्रेषित कर रहा हूँ।

आपसे आग्रह है कि आप इस पत्र के जारी करने के 15 दिन की अवधि के भीतर ड्राफ्ट पृथक लेखापरीक्षा प्रतिवेदन में सम्मिलित तथ्यों एवं आंकड़ों की पुष्टि करके अपनी टिप्पणियाँ यदि कोई हों, दोहरी प्रति में भेज दें (इसकी एक Soft copy ई-मेल amg2.agcr@gmail.com पर भी भेज दें)। यदि निर्धारित अवधि के भीतर कोई उत्तर प्राप्त नहीं होता है, तो यह माना जाएगा कि इस पर आपकी कोई टिप्पणी नहीं है तथा लेखापरीक्षा प्रतिवेदन में सम्मिलित तथ्य एवं आंकड़े पुष्टिकृत समझ लिए जाएंगे।

सादर,

डा. राघवेंद्र राव, निदेशक,
केन्द्रीय योग एवं प्राकृतिक चिकित्सा अनुसंधान परिषद,
61-65, इन्स्टीट्यूशनल क्षेत्र, जनकपुरी,
नई दिल्ली-110058.

भवनिष्ठ,
प्रवीण सक्सेना
30/9/2020

AAO. 9/10/2020

Ph. : 91-1123702254
Fax : 91-1123702271

DGACR, Building, I.P. Estate, New Delhi - 110002
E-mail : pdahwrd@cag.gov.in



Draft Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of Central Council for Research in Yoga & Naturopathy for the year ended 31 March 2020

We have audited the attached Balance Sheet of Central Council for Research in Yoga & Naturopathy (Council) as at 31 March 2020, Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under Section 20 (1) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971. The audit has been entrusted for the period up to 2023-24. These financial statements are the responsibility of the management of the Central Council for Research in Yoga & Naturopathy. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

4 Based on our audit, we report that:

i. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.

ii. The Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report have been drawn up in the uniform format of accounts prescribed by the Ministry of Finance.

iii. In our opinion, proper books of accounts and other relevant records have been maintained by the Council in so far as it appears from our examination of such books.

iv. We further report that:

A. **Balance Sheet**

A.1 **Liability**

A.1.1 **Current Liabilities & Provisions (Schedule – 7) - ₹ 1.17 crore**

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Central Council For Research in Yoga & Naturopathy



A.1.1.1 During test check of records, audit noticed that employer's contribution of NPS amounting to ₹ 71761/- was pending as on 31.03.2020 for which no provision/liability was created in the annual account for the year ending 31.3.2020. This has resulted in understatement of Liabilities and Provisions as well as Expenditure by the like amount.

A.2 Assets

A.2.1 Fixed Assets (Schedule - 8) - ₹ 71.91 crore

A.2.1.1 During test check of records, it was found that the Council charged depreciation on computers and peripherals @ 15 % instead of 40 % as prescribed in the Section 32 of the Income Tax Act, 1961. This has resulted in overstatement of Fixed Assets and understatement of Expenditure by ₹ 2,99,339/- (Annexure I).

B. General

B.1 In Schedule - 11 (Current Assets, Loan and Advances), an amount of ₹ 2 crore has been shown under the head 'Grant-in-aid -ICCR for IDY'. However, record is not available with the Council from which year grants pertain to and utilization certificate/expenditure statement is also not provided to audit. In view of this, the figure could not be verified during the audit.

B.2 In Schedule - 11 (Current Assets, Loan and Advances), grants amounting to ₹ 4,91,400/-, ₹ 12,50,000/- and ₹ 25,00,000/- have been shown under the heads 'GIA Fellowship', 'GIA Kaivalyadham' and 'GIA Samskriti'. However, neither utilization certificate up to 31.03.2020 provided to audit nor the above grants shown as unutilized as on 31.03.2020. In view of this, the figure could not be verified during the audit.

B.3 No provision had been made by Council for Pension, Gratuity, Leave Encashment and other retirement benefits on actuarial basis as required under Accounting Standard 15 of ICAI.

C. Grants-in-Aid

The Grants-in-Aid of ₹ 63.27 crore were received during the year 2019-20. The Council had an unspent balance of ₹ 0.88 crore of previous year 2018-19. Thus, out of available amount of ₹ 64.15 crore, the Council utilized a sum of ₹ 64.01 crore leaving an unspent balance of ₹ 0.14 crore as on 31 March 2020.

For and on behalf of C&AG of India

— sd —

Principal Director of Audit
(HW&RD)

Place: New Delhi
Date:



Annexure

1. Adequacy of internal audit system:

Internal audit was conducted upto the period 2015-16 by Ministry of Health & Family Welfare.

2. Adequacy of internal control system:

a) Management Information System which is necessary for smooth functioning of the Council is not in place in the Council.

b) Four paras for the year 2012-15 were outstanding as on 31.03.2020.

c) Grant register was not maintained properly as it had been prepared only for the figure mention of Grant during 2019-20. The sanctioning authority is required to maintain a register of grants in form GFR 39.

d) In Library register only original cost of the items shown against each items. Neither diminishing balance (after deduction depreciation) against each item nor in the abstract shown in the library register.

3. System of physical verification of assets:

The physical verification of fixed assets was conducted for the year 2019-20 and no deficiency was reported.

4. System of physical verification of inventory:

The physical verification of books and publication, stationery and other consumable items was conducted for the year 2019-20 and no deficiency was reported.

5. Regularity in payment of dues

As per accounts, no payment over six months in respect of statutory dues was outstanding as on 31.03.2020.

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केन्द्रीय योग एवं प्राकृतिक चिकित्सा अनुसंधान परिषद्

(आयुष मंत्रालय, भारत सरकार)

61-65, संस्थागत क्षेत्र, जनकपुरी, नई दिल्ली - 110058

Central Council for Research in Yoga & Naturopathy

(Ministry of AYUSH, Govt. of India)

61-65, Institutional Area, Janakpuri, NEW DELHI -110058

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Director-ccryn@nic.in

Website: www.ccryn.org

F.No.2-2/2020-21/CCRYN/Annual Accounts & Audit

Dated: 13.10.2020

To,

**The Dy. Director (AMG-I),
Office of the Principal Director of Audit
(Health, Welfare & Rural Development)
A.G.C.R. Building,
I.P. Estate,
New Delhi- 110002.**

Sub: Compliance report to the observations made by the "C& AG Audit"-reg.

Sir,

I am directed to refer to Final Audit Report dated 30.09.2020 from "C&AG Audit Team" for the year 2019-20 regarding the observations made and to enclose herewith Para wise compliance report of the Council to the observations made by the "C&AG Audit Team" in the audit report for the financial year 2019-2020. It is requested that the audit paras where action has been taken on the advice of the Audit or remedial measures have been taken may please be dropped and settlement memo may be issued in this regard.

Thanking You,

Yours faithfully,

-sd-

(Narender Chauhan)
Admin-cum Accounts Officer,
For Director

Encls: As above.



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Central Council For Research in Yoga & Naturopathy

Reply of the observations made by the CAG Audit Team in the Final SAR for the financial year 2019 – 2020

Sl. No.	Para No.	Observations	Reply of the Council
A.		Balance Sheet	
	A.1	Liability	
	A.1.1	Current Liabilities & Provisions (Schedule-7) – Rs. 1.17 crore During test check of records, audit noticed that employer's contribution of NPS amounting to Rs. 71761/- was pending as on 31.03.2020 for which no provision/liability was created in the annual account for the year ending 31.03.2020. This has resulted in understatement of Liabilities and Provisions as well as Expenditure by the like amount.	The observation of audit has been noted for future compliance.
	A.2	Assets	
	A.2.1	Fixed Assets (Schedule-8) – Rs. 71.91 crore During test check of records, it was found that Council charged depreciation on computers and peripherals @ 15% instead of 40% as prescribed in the Section 32 of the Income Tax Act, 1961. This has resulted in overstatement of Fixed Assets and understatement of Expenditure by Rs. 299339/- (Annexure I)	The observation of audit has been noted for future compliance.
B.		General	
	B.1	In Schedule 11 (Current Assets, Loan and Advances), an amount of Rs. 2 crore has been shown under the head 'Grant in aid ICCR for IDY'. However, record is not available with the Council from which year grants pertain to and utilization certificate/expenditure statement is also not provided to audit. In view of this, the figure could not be verified during the audit.	From the records relating to Grant in aid to ICCR, it was found that the said Grant had been given to ICCR in the year 2017 for the purpose of celebrating International Day of Yoga-2017 abroad. The utilization certificate as submitted by ICCR in 2018 was not acceptable and after that Council has not received UC from ICCR to the satisfactory level; therefore, it has not yet been settled. However, the correspondence will be expedited and best efforts will be made to settle the same in the current financial year.
	B.2	In Schedule – 11 (Current Assets, Loan and Advances), grants amounting to Rs.4,91,400/-, 12,50,000/- and Rs. 25,00,000/- have been shown under the heads 'GIA fellowship', 'GIA Kaivalyadharm' and 'GIA Samskriti'. However, neither utilization certificate upto	The observation of audit has been noted for future compliance.

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		31.03.2020 provided to audit nor the above grants shown as unutilized as on 31.03.2020. In view of this, the figure could not be verified during the audit.	The observation of audit has been noted for future compliance.
B.3		No provision had been made by Council for Pension, Gratuity, Leave Encashment and other retirement benefits on actuarial basis as required under Accounting Standard 15 of ICAL.	
C.	Grants-in-Aid	The grants-in-aid of Rs. 63.27 crore were received during the year 2019-20. The Council had an unspent balance of Rs. 0.88 crore of previous year 2018-19. Thus, out of available amount of Rs. 64.15 crore, the Council utilized a sum of Rs. 64.01 crore leaving an unspent balance of Rs. 0.14 crore as on 31 March, 2020.	NIL
Annexure 1		Adequacy of internal audit system Internal audit was conducted upto the period 2015-16 by Ministry of Health & Family Welfare.	NIL
2		Adequacy of internal control system Management Information System which is necessary for smooth functioning of the Council is not in place in the Council.	The observation of audit has been noted for future compliance.
(a)		Four paras for the year 2012-15 were outstanding as on 31.03.2020.	NIL
(b)		Grant register was not maintained properly as it has been prepared only for the figure mention of Grant during 2019-20. The sanctioning authority is required to maintain a register of grants in form GFR 39.	The observation of audit has been noted for future compliance.
(c)		In Library register only original cost of the items shown against each items. Neither diminishing balance (after deduction depreciation) against each item nor in the abstract shown in the library register.	
(d)		System of physical verification of assets The physical verification of fixed assets was conducted for the year 2019-2. And no deficiency was reported.	NIL
3		System of physical verification of inventory The physical verification of books and publication, stationery and other consumable items was conducted for the year 2019-20 and no deficiency was reported.	NIL
4		Regularity in payment of dues As per accounts, no payment over six months in respect of statutory dues was outstanding as on 31.03.2020	NIL
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