ए.एम.जी-IV/एस.ए.आर/सी.सी.आर.वाइ.एन./2025-26/

कार्यालय महानिदेशक लेखापरीक्षा
(केन्द्रीय व्यय),
ऑडिट भवन, इन्द्रप्रस्थ एस्टेट,
नई दिल्ली–110002

SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

OFFICE OF THE DIRECTOR GENERAL
OF AUDIT (CENTRAL EXPENDITURE),
AUDIT BHAWAN, INDRAPRASTHA ESTATE,
NEW DELHI-110002

ए.एम.जी-IV/एस.ए.आर/सी.सी.आर.वाई.एन./2025-26/ 354 दिनाँक: 24.10.2025

24 OCT 2025

सेवा में,

डॉ. राघवेंद्र राव, निदेशक,
केंद्रीय योग एवं प्राकृतिक चिकित्सा अनुसंधान परिषद,
61-65, इंस्टीट्यूशनल एरिया,
सेवा मार्ग, पॉकेट डी-1ए,
जनकपुरी, नई दिल्ली, 110058

विषय : **वर्ष 2024-25 के लिए केंद्रीय योग एवं प्राकृतिक चिकित्सा अनुसंधान परिषद, नई दिल्ली के लेखाओं के प्रबंधन पत्र के संबंध में।**

महोदय,

केंद्रीय योग एवं प्राकृतिक चिकित्सा अनुसंधान परिषद, नई दिल्ली के वर्ष 2024-25 के वार्षिक लेखो की लेखापरीक्षा इस कार्यालय द्वारा की गई है तथा पृथक लेखा परीक्षा प्रतिवेदन इस कार्यालय के पत्र संख्या: **ए.एम.जी-IV/एस.ए.आर/सी.सी.आर.वाई.एन./2025-26/** 353 के द्वारा **दिनाँक:** 24.10.2025 को जारी किया गया है | लेखा परीक्षा के दौरान पाई गई कुछ विसंगतियो को संलग्न अनुबंध में दर्शाया गया है |

अतः इन विसंगतियो पर आपका ध्यान आकर्षित करते हुए यह अनुरोध है कि इन पर उचित सुधारात्मक कारवाई की जाये |

अनुलग्नक: यथोपरि

भवदीय,

करन

(करन वोहरा)
निदेशक (ए.एम.जी-IV)

Annexure to Management Letter vide No. AMG-IV/SAR/CCRYN/2025-26/ 354

1. CCRYN earned tender fees of ₹80,000 during the year. However, it depicted only ₹60,000/-in the Schedule-12 "Income from Sales/Services". This has resulted in understatement of the Income and consequently Surplus by ₹20,000/-.
2. In receipt and payment account an amount of ₹ 12,13,693/- has been shown as provision. However, this is an item of expenditure. The same may be rectified.
3. CCRYN had awarded a Ph.D. fellowship of ₹ 2.67 lakh in three instalments during the period July 2019 to February 2020. Further, it had also issued an advance of ₹5518/- to National institute of Mental Health & Neuroscience Bengaluru, Karnataka in September 2021. These amounts were unadjusted as on 31.03.2025.
   CCRYN needs to take necessary action to adjust these advances urgently.
4. CCRYN had received two bank guarantees from M/s NPCC of ₹ 9.99 lakh and ₹ 10.54 lakh in respect of setting up of Central Research Institute of Yoga & Naturopathy (CRIYN), Chhattisgarh and CRIYN, Odisha respectively. However, the fact was not disclosed in notes on account (Schedule-25).
5. CCRYN has depicted FDR of ₹1.33 crore in the Schedule-10 "Investment-Other Pension Fund" of Pension Fund Account. However, this FDR was already matured in previous year and hence has been shown incorrectly in the schedule. CCRYN accepted the comment stating that it was a typographical error

ए.एम.जी-IV/एस.ए.आर/सी.सी.आर.वाइ.एन./2025-26/

कार्यालय महानिदेशक लेखापरीक्षा
(केन्द्रीय व्यय),
ऑडिट भवन, इन्द्रप्रस्थ एस्टेट,
नई दिल्ली–110002

SUPREME AUDIT INSTITUTION OF INDIA
Dedicated to Truth in Public Interest

OFFICE OF THE DIRECTOR GENERAL
OF AUDIT (CENTRAL EXPENDITURE),
AUDIT BHAWAN, INDRAPRASTHA ESTATE,
NEW DELHI-110002

ए.एम.जी-IV/एस.ए.आर/सी.सी.आर.वाई.एन./2025-26/ दिनाँक:

सेवा में,

सचिव, भारत सरकार,
आयुष मंत्रालय,
आयुष भवन, बी ब्लॉक,
जीपीओ कॉम्प्लेक्स, आईएनए,
नई दिल्ली - 110023

विषय : **वर्ष 2024-25 के लिए केंद्रीय योग एवं प्राकृतिक चिकित्सा अनुसंधान परिषद, नई दिल्ली के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन ।**

महोदय,

मैं **केंद्रीय योग एवं प्राकृतिक चिकित्सा अनुसंधान परिषद, नई दिल्ली** के वर्ष 2024-25 के प्रमाणित वार्षिक लेखे की प्रति उसके प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति सहित संसद के पटल पर रखने के लिए संलग्न करता हूँ |

संसद को प्रस्तुत कर दस्तावेज की दो प्रतियाँ उस तिथि को दर्शाते हुए,जब वे संसद को प्रस्तुत किये गए थे, इस कार्यालय को तथा भारत के नियंत्रक एवं महालेखा परीक्षक के कार्यालय, 9, दीनदयाल उपाध्याय मार्ग, नई दिल्ली-110124, को भेजी जाए |

कृपया यह सुनिश्चित किया जाये कि पृथक लेखापरीक्षा प्रतिवेदन को संसद के दोनों सदनों के समक्ष प्रस्तुत करने से पहले वार्षिक लेखाओं को शासी निकाय (Governing Body) द्वारा अनुमोदित अवश्य करा लिया जाये तथा यह भी सुनिश्चित करें कि 2024-25 के लेखा परीक्षा प्रतिवेदन एवं लेखापरीक्षा प्रमाण पत्र को संसद के पटल पर रखने से पहले सभी पूर्व वर्षों के लेखापरीक्षा प्रतिवेदन एवं लेखापरीक्षा प्रमाणपत्र संसद के पटल पर प्रस्तुत किये जा चुके हों |

लेखापरीक्षा प्रतिवेदन का हिंदी अनुवाद एवं इसे जारी करने से सम्बन्धित सभी कार्यों को आपके निकाय द्वारा किया जाना ही अपेक्षित है | पृथक लेखापरीक्षा प्रतिवेदन का हिंदी अनुवाद जारी करते समय निम्नलिखित **अस्वीकरण (disclaimer)** अंकित करें|

"प्रस्तुत प्रतिवेदन मूल रूप से अंग्रेजी में लिखित पृथक लेखापरीक्षा प्रतिवेदन का हिंदी अनुवाद है। यदि इस में कोई विसंगति परिलक्षित होती है तो अंग्रेजी में लिखित प्रतिवेदन मान्य होगा |"

भवदीय,

अनुलग्नक: यथोपरि

(करन वोहरा)
निदेशक (ए.एम.जी-IV)

ए.एम.जी-IV/एस.ए.आर/सी.सी.आर.वाइ.एन./2025-26/

ए.एम.जी-IV/एस.ए.आर/सी.सी.आर.वाई.एन./2025-26/ 353 दिनाँक: 24.10.2025

24 OCT 2025

पृथक लेखापरीक्षा प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति, **डॉ. राघवेंद्र राव, निदेशक , केंद्रीय योग एवं प्राकृतिक चिकित्सा अनुसंधान परिषद**, 61-65, इंस्टीट्यूशनल एरिया, सेवा मार्ग, पॉकेट डी-1ए, जनकपुरी, नई दिल्ली, 110058, को आवश्यक कार्यवाही हेतु अग्रेषित की जाती है।

संसद को प्रस्तुत कर दस्तावेज की दो प्रतियाँ उस तिथि को दर्शाते हुए, जब वे संसद को प्रस्तुत किये गए थे, इस कार्यालय को तथा भारत के नियंत्रक महालेखापरीक्षक का कार्यालय, 9, दीनदयाल उपाध्याय मार्ग, नई दिल्ली-110124 को भेजी जाए।

अनुलग्नक:यथोपरि

करन

(करन वोहरा)
निदेशक (ए.एम.जी-IV)

ए.एम.जी-IV/एस.ए.आर/सी.सी.आर.वाई.एन./2025-26/ **दिनाँक:**

केंद्रीय योग एवं प्राकृतिक चिकित्सा अनुसंधान परिषद, नई दिल्ली का पृथक लेखापरीक्षा प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र सहित महानिदेशक (स्वायत्त निकाय), भारत के नियंत्रक एवं महालेखा परीक्षक का कार्यालय, 9, दीनदयाल उपाध्याय मार्ग, नई दिल्ली-110124 को अग्रेषित की जाती है।

यह पत्र महानिदेशक लेखापरीक्षा (केंद्रीय व्यय) के अनुमोदन से जारी किया जा रहा है।

अनुलग्नक:यथोपरि

(करन वोहरा)
निदेशक (ए.एम.जी-IV)

Separate Audit Report including opinion of the Comptroller & Auditor General of India on the Accounts of Central Council for Research in Yoga & Naturopathy (CCRYN) for the year ended 31st March 2025

Adverse Opinion

We have audited the financial statements of Central Council for Research in Yoga & Naturopathy (CCRYN), which comprise the statement of financial position as at 31st March 2025 and the Income & Expenditure Account/Receipts & Payment Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies 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 upto 2028-29.

This 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, disclosure norms, etc. Audit observations on financial transactions regarding compliance with the Law, Rules and Regulations (Propriety & Regularity) and efficiency cum performance aspects, etc., if any, are reported through inspection reports/ CAG's audit reports separately.

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion* section of our report, the accompanying financial statements of CCRYN, read together with the accounting policies and Notes thereon and other matters mentioned in the Separate Audit Report, which follows, **do not give a true and fair view** of the financial position of the CCRYN as at March 31st, 2025, and (of) its financial performance and its cash flows for the year then ended in accordance with uniform format of accounts.

Basis for Adverse Opinion

Clause 57 of the Accounting Standard-10 (AS-10) provides that the Depreciation of an asset begins when it is *available for use, i.e., when it is in the location and condition necessary for it to be capable of operating in the manner intended by management.*

CCRYN has depicted an amount of ₹134.57 crore as Capital Work-in-Progress (WIP) in the Schedule-8 "Fixed Assets" of Balance Sheet. The WIP pertains to two projects *viz* construction of Central Research Institute of Yoga & Naturopathy (CRIYN), Jhajjar and Nagamangala. As per the details provided both buildings/institutes have been inaugurated and are fully operational since FY 2023-24 (CRIYN Jhajjar w.e.f. 25.02.2024 and CRIYN w.e.f. 21.01.2024). However, CCRYN has not capitalized WIP and charged the depreciation of ₹13.46 crore (@ 10 *per cent* applicable on Buildings*)* in the Annual Accounts for the FY 2024-25. This contravenes the provisions of the AS-10 and consequently resulted in overstatement of Fixed Assets (WIP) and understatement of Expenditure (Depreciation) by ₹13.46 crore.

We conducted our audit in accordance with CAG's auditing regulations/standards/manuals/ guidelines/guidance-notes/orders/circulars etc. Our responsibilities are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the autonomous body in accordance with ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse opinion.

Responsibilities of Management for the financial statements

The Governing Body of CCRYN is responsible for the preparation and fair presentation of the financial statements in accordance with uniform format of accounts, and for internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion in accordance with CAG's auditing regulations/ standards/manuals/guidelines/guidance-notes/orders/circulars etc.

For and on behalf of C&AG of India

(Saurav Kumar Jaipuriyar)
Director General of Audit
(Central Expenditure)

Place:New Delhi
Date:24.10.2021

Separate Audit Report on the Accounts of Central Council for Research in Yoga & Naturopathy (CCRYN) for the year ended 31st March 2025

A. Balance Sheet

A.1 Assests

A.1.1 Fixed Assests (Schedule-8) - ₹149.25 crore

A.1.1.1

Clause 57 of the Accounting Standard-10 (AS-10) provides that the Depreciation of an asset begins when it is *available for use, i.e., when it is in the location and condition necessary for it to be capable of operating in the manner intended by management.*

CCRYN has depicted an amount of ₹134.57 crore as Capital Work-in-Progress (WIP) in the Schedule-8 "Fixed Assets" of Balance Sheet. The WIP pertains to two projects *viz* construction of Central Research Institute of Yoga & Naturopathy (CRIYN), Jhajjar and Nagamangala. As per the details provided both buildings/institutes have been inaugurated and are fully operational since FY 2023-24 (CRIYN Jhajjar w.e.f. 25.02.2024 and CRIYN w.e.f. 21.01.2024). However, CCRYN has not capitalized WIP and charged the depreciation of ₹13.46 crore (@ 10 *per cent* applicable on Buildings) in the Annual Accounts for the FY 2024-25. This contravenes the provisions of the AS-10 and consequently resulted in overstatement of Fixed Assets (WIP) and understatement of Expenditure (Depreciation) by ₹13.46 crore.

B. General

B.1

In schedule-7 (Current Liabilities and Provisions-Annexure I), the council has depicted an amount of ₹2.73 lakh under the head liability of Earnest Money as detailed below:

S. No.	Agency	Year	Amount (in ₹)
1.	M/s Bedi & Bedi Associates	Pending before 2017	30000
2.	M/s Gemini Fibre Glass	Before 2017	25000
3.	M/s Prime Services	12.11.2018	111000
4.	M/s Sharma Enterprises	16.06.2018	26000
5.	M/s Ascent IT Communication	03.08.2017	5810
6.	M/s Detective Security	18.12.2017	31464
7.	M/s Green Bell	14.07.2017	6700
8.	M/s Lifeline Services	12.11.2018	18500
9.	M/s Meal Healz	12.11.2018	18500
Total			**₹ 2,72,974/-**

These amounts pending for adjustment for very long period of time. CCRYN shall take urgent efforts to adjust the same.

B.2

In schedule-11 (current Assets, Loans and Advances etc.), advances amounting to ₹20.34 crore, given to CCRYN Staff and various agencies for construction activities, celebration of International Day of Yoga (IDY), Software, implementation of e-office, convocation ceremony, meeting/conference, water supply facility, repair & renovation etc.

Construction work at Jhajjar and Nagamangla centres was completed, and they have been functioning since January 2021 and February 2021 respectively. However, advance amounts pertaining from 2019-20 to 2023-24 are outstanding for adjustment till date of audit. Details are tabulated below.

S. No.	Head	Purpose	Period of Advance	Outstanding Amount (in ₹)
1.	Contingency advances given to CCRYN Staff and other agencies.	Expenditure related to celebration of IDY, Software, implementation of e-office, convocation ceremony, Meeting and Conference etc.	June 2023 to February 2025	563879.00
2.	Capital advance given to NPCC for construction work	Construction at PGIYNER Jhajjar and Nagamangala.	2019-20 to 2021-22	73205311.00
3.	Advance given to NPCC	For Water and Electricity at PGIYNER Jhajjar and Nagamangala.	March 2020	25769000.00
4.	Advance given to Executive Engineer, PHED Division	Providing water supply facility for PGIYNER Jhajjar.	November 2022 & February 2023	19572000.00
5.	Advance given to NPCC	Towards provided water supply facility at Nagamangala	December 2023	14000900.00
6.	Advance given to CPWD	Repair & maintenance work, civil work, fixing solar street light, high mast and cable work etc.	December 2023 & March 2024	33604885.00
7.	Advance given	15% of the total project cost	March	19117413.00

	to HSCC	for execution of project work for setting of CRIYN with 100 beds hospital at Diburgarh, Assam.	2024	
8.	Advance given to CPWD	Repair & Renovation of CCRYN office Complex building.	March 2022	9859879.00
9.	Uttar Haryana Bijli vitran Nigam (UHBVN)	Independent feeder line for 24 hrs. & electricity supply at PGIYNER Jhajjar.	March 2022	7733559.00
		Total		**₹ 20,34,26,826/-**

CCRYN may take efforts to adjust these advances urgently.

B.3

CCRYN had released funds amounting to ₹90.63 Crore, from March 2023 to August 2023, to various institute/hospitals for Research. Out of this ₹70.76 lakh is outstanding since 2023 for adjustment as detailed below:

(Amount in ₹)

S. No.	**Institute Name**	**Date**	**Advance Amount**	**Expenditure**	**Amount Un-adjusted**
1.	IIT Mandi	15.03.2023	3855072	1494550	2360522
2.	DY Patil Vidyapeeth	31.03.2023	3066359	492453	2573906
3.	PGI Chandigarh	09.08.2023	2142000	0.00	2142000
	Total		**₹ 90,63,431/-**	**₹ 19,87,003/-**	**₹ 70,76,428/-**

CCRYN needs to adjust these advances urgently.

C. Assessment of Internal Controls

1. **Adequacy of internal audit system:**

There is no internal audit department. Internal audit was conducted upto the period 2016-17 to 2022-23 by the Ministry of Health & Family Welfare. There are 38 Internal Audit Paras outstanding as on 31.3.2025.

2. **Adequacy of internal control system:**

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

b) 13 compliance audit paras for the year 2023-24 were outstanding as on 31.03.2025 issuedby the office DGACE.

3. **System of physical verification of assets:**

The Physical verification of assets was conducted for the year 2024-25 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 2024-25 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 31.03.2025.

D. Grant-in-Aid

CCRYN had unspent balance of previous year Grants-in-Aid (GIA) of ₹2.66 crore which was refunded to the Ministry. During the year, CCRYN received GIA of ₹75.34 crores (₹19.84 crore- General, ₹3.75 crore-Salary & ₹51.75 crore-Capital). Out of which ₹33.56 crore of GIA was returned to the Ministry. Further, interest of ₹1.25 lakh earned on the GIA was refunded to the Ministry. CCRYN utilized the remaining amount of ₹41.78 crore leaving nil unspent balance.

<table>
<tr><th>SI. No.</th><th>Audit Para</th><th>Reply</th></tr>
<tr><td>A.1.1.1</td><td>Clause 57 of the Accounting Standard–10 (AS–10) provides that the Depreciation of an asset begins when it is available for use, i.e., when it is in the location and condition necessary for it to be capable of operating in the manner intended by management.

CCRYN has depicted an amount of ₹134.57 crore as Capital Work–in–Progress (WIP) in the Schedule–8 “Fixed Assets” of Balance Sheet. The WIP pertains to two projects viz. construction of Central Research Institute of Yoga & Naturopathy (CRIYN), Jhajjar and Nagamangala. As per the details provided both buildings/institutes have been inaugurated and are fully operational since FY 2023–24 (CRIYN Jhajjar w.e.f. 25.02.2024 and CRIYN w.e.f. 21.01.2024).

However, CCRYN has not capitalized WIP and charged the depreciation of ₹13.46 crore (@10 per cent applicable on Buildings) in the Annual Accounts for the FY 2024–25. This contravenes the provisions of the AS–10 and consequently resulted in overstatement of Fixed Assets (WIP) and understatement of Expenditure (Depreciation) by ₹13.46 crore</td><td>Apropos an amount of ₹134.57 crore as Capital Work–in–Progress (WIP) in the Schedule–8 “Fixed Assets” of Balance Sheet, it is pointed out that the PMC agency i.e. M/s NPCC ltd. has not updated/settled the advance given to him towards the construction of two projects of Central Research Institute of Yoga & Naturopathy (CRIYN) at Jhajjar (Haryana) and Nagamangala (Karnataka). Further it is to mention that Council is consistently taking up the matter with the PMC agency for early settlement of advance given to him. Owing to Council’s efforts, the PMC agency has intimated the status of unsettled balance amount lying with him. Accordingly, the matter is in process wherein Council is requesting the PMC agency to get it settled the outstanding amount lying with them at the earliest.

Further, as mentioned above the Council was unable to charge depreciation on the WIP due non settlement of long outstanding advances. However, The Council assures that in future the depreciation shall be charged accordingly. Apart from this, as per the clause 57 of the Accounting Standard–10 (AS–10) the Council is liable to charge the depreciation with retrospective effect in the next financial year i.e. 2025-26 as communicated by the audit.

Considering the above, it is requested that the Audit may kindly drop/settle the point of basis for adverse opinion in the Draft separate Audit report on the Annual Accounts.</td></tr>
<tr><td>B.1</td><td>In Schedule–7 (Current Liabilities and Provisions–Annexure I), the council has depicted an amount of ₹2.73 lakh under the head liability of Earnest Money as detailed below:
<table>
<tr><th>S. No.</th><th>Agency</th><th>Year</th><th>Amount (in ₹)</th></tr>
<tr><td>1.</td><td>M/s Bedi & Bedi Associates</td><td>June,2012</td><td>30000</td></tr>
<tr><td>2.</td><td>M/s Gemini Fibre Glass</td><td>Sept,2013</td><td>25000</td></tr>
<tr><td>3.</td><td>M/s Prime Services</td><td>Dec,2015</td><td>111000</td></tr>
<tr><td>4.</td><td>M/s Sharma Enterprises</td><td>June 2018</td><td>26000</td></tr>
<tr><td>5.</td><td>M/s Ascent IT Communication</td><td>August 20017</td><td>5810</td></tr>
<tr><td>6.</td><td>M/s Detective Security</td><td>December 2017</td><td>31464</td></tr>
<tr><td>7.</td><td>M/s Green Bell</td><td>July 2017</td><td>6700</td></tr>
<tr><td>8.</td><td>M/s Lifeline Services</td><td>November 2018</td><td>18500</td></tr>
<tr><td>9.</td><td>M/s Meal Healz</td><td>November 2018</td><td>18500</td></tr>
<tr><td colspan="2">Total</td><td></td><td>₹ 2,72,974/-</td></tr>
</table>
These amounts pending for adjustment for very long period CCRYN shall take urgent to efforts to adjust the same</td><td>The Audit observation has been noted and the approval of the competent authority has been obtained to write-off the EMDs as per the rule no 189 Lapsed Deposits “at the close of March each year, (a) deposits not exceeding 25 rupees unclaimed for one whole account year, or residuary balances not exceeding the said amount out of deposits partly repaid during the year then closing, and (b) all deposits or balances in excess of the aforesaid amount, unclaimed for more than three complete accounts year shall be credited to govt. under the consolidated fund, keeping necessary note in the register of the deposits” of Receipt & Payment Rule 1983. (Annexure I for ready reference)

Hence it is requested that the audit para may be settled down.</td></tr>
</table>

<table>
<tr>
<td>B.2</td>
<td>In schedule-11 (current Assets, Loans and Advances etc.), advances amounting to ₹20.40 crore, given to CCRYN Staff and various agencies for construction activities, celebration of IDY, Software, implementation of e-office, convocation ceremony, meeting/conference, water supply facility, repair & renovation etc. Construction work at Jhajjar and Nagamangla centres was completed and they have been functioning since January 2021 and February 2021 respectively. However, advance amounts pertaining from 2019-20 to 2023-24 are outstanding for adjustment till date of audit. Details are tabulated below
<table>
<tr><th>S. No.</th><th>Head</th><th>Purpose</th><th>Period of Advance</th><th>Outstanding Amount (in ₹)</th></tr>
<tr><td>1.</td><td>Contingency advances given to CCRYN Staff and other agencies.</td><td>Expenditure related to celebration of IDY, Software, implementation of e-office, convocation ceremony, Meeting and Conference etc.</td><td>June 2023 to February 2025</td><td>563879.00</td></tr>
<tr><td>2.</td><td>Capital advance given to NPCC for construction work</td><td>Construction at PGIYNER Jhajjar and Nagamangala.</td><td>2019-20 to 2021-22</td><td>73205311.00</td></tr>
<tr><td>3.</td><td>Advance given to NPCC</td><td>For Water and Electricity at PGIYNER Jhajjar and Nagamangala.</td><td>March 2020</td><td>25769000.00</td></tr>
<tr><td>4.</td><td>Advance given to Executive Engineer, PHED Division</td><td>Providing water supply facility for PGIYNER Jhajjar.</td><td>November 2022 & February 2023</td><td>19572000.00</td></tr>
<tr><td>5.</td><td>Advance given to NPCC</td><td>Towards provided water supply facility at Nagamangala</td><td>December 2023</td><td>14000900.00</td></tr>
<tr><td>6.</td><td>Advance given to CPWD</td><td>Repair & maintenance work, civil work, fixing solar streetlight, high mast and cable work etc.</td><td>December 2023 & March 2024</td><td>33604885.00</td></tr>
</table>
</td>
<td>A circular has been issued with the approval of the competent authority for the immediate settlement of pending advances. (Annexure II)</td>
</tr>
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<td></td>
<td>
<table>
<tr><td>7.</td><td>Advance given to HSCC</td><td>15% of the total project cost for execution of project work for setting of CRIYN with 100 beds hospital at Diburgarh, Assam.</td><td>March 2024</td><td>19117413.00</td></tr>
<tr><td>8.</td><td>Advance given to CPWD</td><td>Repair & Renovation of CCRYN office Complex building.</td><td>March 2022</td><td>9859879.00</td></tr>
<tr><td>9.</td><td>Uttar Haryana Bijli vitran Nigam (UHBVN)</td><td>Independent feeder line for 24 hrs. & electricity supply at PGIYNER Jhajjar.</td><td>March 2022</td><td>7733559.00</td></tr>
<tr><td colspan="4">Total</td><td>₹ 20,34,26,826/-</td></tr>
</table>
CCRYN may take efforts to adjust these advances urgently.
</td>
<td></td>
</tr>
<tr>
<td>B.3</td>
<td>
The Council undertakes Intra Mural Research Projects. Under the Intra Mural Research, from March 2023 to August 2023 the council had released funds amounting to ₹ 90.63 Crore to various institute/hospitals for Intra Mural Research. ₹ 70.76 lakh is outstanding since 2023 for adjustment. Council needs to adjust these advances urgently.
(figures in ₹)
<table>
<tr><th>S. No.</th><th>Institute Name</th><th>Date</th><th>Advance Amount</th><th>Expenditure</th><th>Amount Un-adjusted</th></tr>
<tr><td>1.</td><td>IIT Mandi</td><td>15.03.2023</td><td>3855072</td><td>1494550</td><td>2360522</td></tr>
<tr><td>2.</td><td>DY Patil Vidyapeeth</td><td>31.03.2023</td><td>3066359</td><td>492453</td><td>2573906</td></tr>
<tr><td>3.</td><td>PGI Chandigarh</td><td>09.08.2023</td><td>2142000</td><td>0.00</td><td>2142000</td></tr>
<tr><td colspan="3">Total</td><td>₹ 90,63,431/-</td><td>₹ 19,87,003/-</td><td>₹ 70,76,428/-</td></tr>
</table>
CCRYN needs to adjust these advances.
</td>
<td>A circular has been issued with the approval of the competent authority for the immediate settlement of pending advances. (Annexure III)</td>
</tr>
</table>