

AUDITED ACCOUNTS 2021-22



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

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

BALANCE SHEET AS ON 31st MARCH, 2022

(Amount in Rupees)

Description	Schedule	Current Year	Previous Year
CORPUS/ CAPITAL FUND AND LIABILITIES			
(1) CORPUS/ CAPITAL FUND	1	95,41,42,161	95,60, 67,465
(2) RESERVE AND SURPLUS	2	—	—
(3) EARMARKED/ ENDOWMENT FUNDS	3	—	—
(4) SECURED LOANS AND BORROWINGS	4	—	—
(5) UNSECURED LOANS AND BORROWINGS	5	—	—
(6) DEFERRED CREDIT LIABILITIES	6	48,00,22,129	46,66,65,074
(7) CURRENT LIABILITIES AND PROVISIONS	7	86,68,751	87,41,749
TOTAL		1,44, 28,33,041	1,43,14,74,288
ASSETS			
(1) FIXED ASSETS	8	88,17,72,188	86,68,25,468
(2) INVESTMENTS FROM EARMARKED/ ENDOWMENT FUNDS	9	—	—
(3) INVESTMENTS - OTHERS	10	79,21,142	77,52,000
(4) CURRENT ASSETS, LOANS, ADVANCES ETC.	11	55,31,39,711	55,68,96,820
(5) MISC. EXPENDITURE (To the extent not written off or adjusted)		—	—
TOTAL		1,44,28,33,041	1,43,14,74,288
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES & NOTES ON ACCOUNTS	25		

As per our Separate Compilation Report of even date attached.

(Susheel Kumar Gupta)
Chartered Accountant

(Prerna)
Accountant

(Surander Sandhu)
Drawing & Disbursing officer

(Dr. Raghvendra Rao M.)
Director



CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY

(An Autonomous Body under Ministry of AYUSH)

Schedules forming part of Balance Sheet as on 31-03-2022

Schedule -1: (CORPUS/CAPITAL FUND)

(Amount in Rupees)

Corpus/Capital Fund:	Current Year		Previous Year	
Balance as at the beginning of the year		95,60,67,465		77,81,76,919
Add: Contributions to Corpus/Capital Fund:				
Prior years' Cost of Various Lands	10, 79,334			
Net Income transferred from Income and Expd A/C	(65,59,164)	(54,79,830)	2,82,08,065	2,82,08,065
Assets Purchased/capitalised during the year:				
1. PGIYNER Haryana (WIP)	—		2,23,70,272	
2. PGIYNER Karnataka(WIP)	—		12,34,95,930	
3. Others	1,78,07,540	1,78,07,540	38,16,279	14,96,82,481
Less:				
Bank Interest refunded to Ministry of Health & Family Welfare		—		
Transferred to Deferred Credit Liability (Adv to NPCC Haryana)		1,42,50,000		
Previous Grant surrendered to M/O AYUSH		—		
Transferred to Deferred Credit Liability (adv to NPCC Karnataka)		3,014		
Balance as at the year end		95,41,42,161		95,60,67,465

Schedule 2 to 5 NIL

As per our Separate Compilation Report of even date attached.

(Susheel Kumar Gupta)
Chartered Accountant

(Prerna)
Accountant

(Surander Sandhu)
Drawing & Disbursing officer

(Dr. Raghvendra Rao M.)
Director



CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY
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Schedules forming part of Balance Sheet as on 31-03-2022
Schedule -6: (DEFERRED CREDIT LIABILITIES)

(Amount in Rupees)

Description	Current Year		Previous Year	
Deferred grant for Capital Work:				
Opening balance as per the last balance sheet		46,66,65,074		50,22,81,276
Add: Capital grant released during the year:				
(i) NPCC, Haryana	—		3,72,50,000	
(ii) NPCC, Karnataka	—		7,30,00,000	
Add: Transfer from Corpus:				
(i) NPCC, Haryana	1,42,50,000		—	
(ii) NPCC, Karnataka	3,014			
		1,42,53,014		11,02,50,000
Less:				
(i) Assets Capitalized/ Expenses made during the year:				
NPCC, Karnataka	—		12,34,95,930	
NPCC, Haryana	—		2,23,70,272	
CPWD, Odisha	8,95,959			
		8,95,959		14,58,66,202
Net Balance at the end of the year		48,00,22,129		46,66,65,074

As per our Separate Compilation Report of even date attached.

(Susheel Kumar Gupta)
Chartered Accountant

(Prerna)
Accountant

(Surander Sandhu)
Drawing & Disbursing officer

(Dr. Raghvendra Rao M.)
Director



CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY
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Schedules forming part of Balance Sheet as on 31-03-2022
Schedule -7: (CURRENT LIABILITIES AND PROVISIONS)

<i>(Amount in Rupees)</i>				
Description	Current Year		Previous Year	
(A) Current Liabilities:				
(1) 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
(2) Liability of Earnest Money:				
As per last Balance Sheet	2,77,974		2,77,974	
Add: During the year	—		—	
Less: Paid during the year	—	2,77,974	—	2,77,974
Total (A)		12,44,657		12,44,657
(B) Provisions:				
(Short term provisions (Others))		74,24,094		74,97,092
Total (B)		74,24,094		74,97,092
Total (A+B)		86,68,751		87,41,749

As per our Separate Compilation Report of even date attached.

(Susheel Kumar Gupta)
Chartered Accountant

(Prerna)
Accountant

(Surander Sandhu)
Drawing & Disbursing officer

(Dr. Raghendra Rao M.)
Director





Annexure I to Schedule 7- 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) Ltd.	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) M/S Susheel K Gupta & Co	5,000		5,000	
(ix) M/S Life Line Services	18,500		18,500	
(x) M/S Meal Healz	18,500	2,77,974	18,500	2,77,974
Short Term Provisions (Others):				
(i) Refund of unspent balance of 2021-22 to Ministry	1,900			
(ii) Children Education Allowance	2,16,000		2,65,500	
(iii) Contingency Expense-Rohini	7,080		—	
(iv) Contingency Expense	12,723		3,996	
(v) Contingency Expense			5,000	
(vi) Contingency Expense (Naturopathy Day)			1,32,000	
(vii) Contingency Expense (Bhopal OPD)	418		593	
(viii) GPF Account	1,95,000		1,90,000	
(ix) GSLIS	1,140		1,180	

As per our Separate Compilation Report of even date attached.

Contd. /-


(Susheel Kumar Gupta)
Chartered Accountant


(Prerna)
Accountant


(Surander Sandhu)
Drawing & Disbursing officer


(Dr. Raghvendra Rao M.)
Director



Annexure I to Schedule 7- CURRENT LIABILITIES AND PROVISIONS

(x) GSLIS (deputation)	—		125	
(xi) Hiring of taxi	64,091		70,675	
(xii) Medical Reimbursement	1,923		29,252	
(xiii) NPS (Subscription)	57,824		56,874	
(xiv) NPS (Council's Contribution)	80,954		56,874	
(xv) Petrol & Fuel	11,641		5,459	
(xvi) Wages (MBIY)	4,34,129		—	
(xvii) Wages (NISG)	39,463		—	
(xiii) Salary	10,55,865		10,58,039	
(xx) TA	42,099		26,553	
(xx) TDS	1,32,580		93,529	
(xxi) Telephone expense	4,244		5,008	
(xxii) Wages - IMR	39,060		—	
(xxiii) Wages Consultants	3,11,822		4,16,042	
(xxiv) Wages CRI - Rohini	7,83,980		2,02,664	
(xxv) Wages - Outsourcing	22,84,789		33,08,289	
(xxvi) CGHS (on Deputation)	—		650	
(xxvii) Wages(Jhajjar)	6,30,932		6,37,395	
(xxviii) Wages (Nagamangala)	6,56,208		3,55,601	

As per our Separate Compilation Report of even date attached.

Contd. /-

(Susheel Kumar Gupta)
Chartered Accountant

(Prerna)
Accountant

(Surander Sandhu)
Drawing & Disbursing officer

(Dr. Raghvendra Rao M.)
Director





Annexure I to Schedule 7- CURRENT LIABILITIES AND PROVISIONS

(xxix) Software & Technology related expenses	—		2,88,593	
(xxx) Postage Expenses	1,355		7,707	
(xxxix) ISMSH Thrift & Credit Society	41,419		43,163	
(xxxixii) Income Tax	1,62,050		1,25,000	
(xxxixiii) Honorarium (outsourcing and Contractual staff)			10,000	
(xxxixiv) Electricity Expense (Jhajjar)	71,184		1,01,331	
(xxxixv) Electricity Expense (Nagamangala)	82,221	—	—	
		74,24,094	—	74,97,092
Total		86,68,751		87,41,749

As per our Separate Compilation Report of even date attached.


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Director



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

Schedule -8 forming part of Balance sheet as on 31.03.2022
FIXED ASSETS

DESCRIPTION	GROSS BLOCK				DEPRECIATION/ AMORTISATION				NET BLOCK	
	Cost/valuations 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 31.03.2022	On Deductions during the year	Total upto the year-end	As at the current year-end	As at the previous year-end
(A) Assets										
1. Furniture & Fixture	78,46,333	60,15,116		1,38,61,449	44,32,345	6,47,440		50, 79,985	87,81,464	34,13,788
2. Office Equipment	1,05,17,004	5,38,761		1,10,55,765	54,56,130	8,16,674		62,72,804	47,82,961	
3. Computer & its Peripherals	54,44,424	20,75,889	—	75,20,313	36,22,573	14,27,021	—	50,49,594	24,70,719	68,82,725
4. Library Books	5,23,253	—	327	5,22,926	5,20,291	1,185	131	5,21,345	1,581	2,962
5. Motor Vehicle	5,46,795			5,46,795	3,04,179	36,392		3,40,571	2,06,224	2,42,616
6. Lands	330	*94,23,334	—	94,23,664	110	7,62,899	—	7,63,009	86,60,655	210
7. Kitchen Equipments	—	60,46,000	—	60,46,000	—	—	—	—	60,46,000	—
8. Plant & Machinery	—	28,62,500	—	28,62,500	—	2,14,688	—	2,14,688	26,47,812	—
9. Software	—	2,69,274	—	2,69,274	—	33,659	—	33,659	2,35,615	—
Total (A)	2,48,78,139	2,72,30,874	327	5,21,08,686	1,43,35,828	39,39,958	131	1,82,75,655	3,38,33,031	1,05,42,311

* This is an adjustment made during the year and not an addition in the current year.
As per our Separate Compilation Report of even date attached.

Contd. /-

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Drawing & Disbursing officer

(Dr. Raghendra Rao M.)
Director



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

Schedule -8 forming part of Balance sheet as on 31.3.2022
FIXED ASSETS

DESCRIPTION	GROSS BLOCK				DEPRECIATION/ AMORTISATION				NET BLOCK	
	Cost/valuations 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 31.03.2022	On Deductions during the year	Total upto the year-end	As at the current year-end	As at the previous year-end
(B) Capital Work-in-										
PGIYNER	40,70,66,919	—	—	40,70,66,919	—	—	—	—	40,70,66,919	40,70,66,919
Phase-1	6,66,79,748	—	—	6,66,79,748	—	—	—	—	6,66,79,748	—
Phase 2	34,03,87,171	—	—	34,03,87,171	—	—	—	—	34,03,87,171	—
PGIYNER (Haryana)	44,08,72,238	—	—	44,08,72,238	—	—	—	—	44,08,72,238	44,08,72,238
Phase-1	5,89,99,685			5,89,99,685					5,89,99,685	
Phase 2	38,18,72,553	—	—	38,18,72,553	—	—	—	—	38,18,72,553	
Standing Trees at Odisha	83,44,000	—	**83,44,000	—	—	—	—	—	—	83,44,000
Total (B)	85,62,83,157	—	83,44,000	84,79,39,157	—	—	—	—	84,79,39,157	85,62,83,157
(C) Total of Current Year	88,11,61,296	2,72,30,874	83,44,327	90,00,47,843	1,43,35,828	39,39,958	131	1,82,75,655	88,17,72,188	86,68,25,468
(D) Previous Year	73,14,78,725	14,96,82,571	—	88,11,61,296	1,23,85,887	19,49,941	—	1,43,35,82	—	—

** This is a transfer of value to cost of land and not any deduction in the current year.
As per our Separate Compilation Report of even date attached.

(Susheel Kumar Gupta)
Chartered Accountant

(Prerna)
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(Surander Sandhu)
Drawing & Disbursing officer

(Dr. Raghendra Rao M.)
Director



Annexure I to Schedule -8- (FIXED ASSETS)

(Amount in Rupees)

Description	Current Year		Previous Year	
Opening Balance as per last Balance Sheet		86,68,25,468		71,90,92,838
Add: Capitilised				
(A) Assets	2,72,30,874		14,96,82,571	
Less:- Write off during the year/Transferred from one assets head to another	83,44,327	1,88,86,547	—	14,96,82,571
Total		88,57,12,015		86,87,75,409
Less:				
Depreciation during the year	39,39,958		19,49,941	
Deduction during the year	(131)	39,39,827	—	19,49,941
Balance		88,17,72,188		86,68,25,468

Schedule 9 NIL

As per our Separate Compilation Report of even date attached.

(Susheel Kumar Gupta)
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(Prerna)
Accountant

(Surander Sandhu)
Drawing & Disbursing officer

(Dr. Raghvendra Rao M.)
Director



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


Schedules forming part of Balance Sheet as on 31-03-2022
Schedule -10 (INVESTMENTS-OTHERS)


(Amount in Rupees)

Description	Current Year		Previous Year	
Investment in FDR				
Balance as at the beginning of the year	77,52,000		—	
Add : Investment made during the year	79,21,142		77,52,000	
Less : FDRs matured during the year	77,52,000		—	
Net Balance		79,21,142		77,52,000

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Director



CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY
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Schedules forming part of Balance Sheet as on 31-03-2022
Schedule -11 (CURRENT ASSETS, LOANS AND ADVANCES ETC.)

(Amount in Rupees)

Description	Current Year		Previous Year	
(A) CURRENT ASSETS:				
1 PRICED PUBLICATIONS:				
Opening balance	8,11,682		8,39,516	
Add: Purchase during the year	—		—	
Less: (i) Sale during the year	23,951		29,449	
(ii) Discount during the year	6,239		8,901	
(iii) Subsidy during the year	(10, 545)		(11, 404)	
(iv) Complementary	—		888	
Net balance		7,92,037		8,11,682
(2) Cash balance in hand		—		—
(3) Bank Balances:				
(i) State Bank of India (Savings A/c) (10502082729)	10,95,875		45,70,019	
(ii) State Bank of India (Current A/c) (35643799976)	20,97,586	31,93,461	4,88,767	50,58,786
TOTAL (A)		39,85,498		58,70,468
(B) LOANS, ADVANCES AND OTHER ASSETS:				
(1) TA Advance				
Opening Balance	—		94, 500	
Add: Paid during the year	1,83,000		—	
Less: - Adjusted	1,83,000		94, 500	

As per our Separate Compilation Report of even date attached.

Contd. /-

(Susheel Kumar Gupta)
Chartered Accountant

(Prerna)
Accountant

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Drawing & Disbursing officer

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Director



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

Schedules forming part of Balance Sheet as on 31-03-2022
Schedule -11 (CURRENT ASSETS, LOANS AND ADVANCES)

(Amount in Rupees)

Net balance		—		
(2) Contingency Advance				
OP Bal. Contingency	21,70,007		14,92,536	
Add: Paid during the year	24,13,688		26,80,977	
Less: - Adjusted	19,49,433		20,03,506	
Net balance		26,34,262		21,70,007
(3) LTC Advance	—		—	
Opening Balance	1,69,783		7,452	
Add: Paid during the year	1,92,660		1,69,783	
Less: - Adjusted	3,62,443		7,452	
Net balance		—		1,69,783
(4) Advance to NPCC for PGIYNERs (For Construction out of Capital)				
Opening Balance	46,57,69,115		50,13,85,317	
Add: Paid during the year	3,014		11,02,50,000	
Less: Amt. adjusted as expenditure	—		14,58,66,202	
Net balance		46,57,72,129		46,57,69,115
(5) Advance to NPCC for PGIYNERs (General)				
Opening Balance	4,30,45,292		3,56,65,292	
Add: Paid during the year	—		73,80,000	
Less: Amt. adjusted as expenditure	—		—	
Net balance		4,30,45,292		4,30,45,292

As per our Separate Compilation Report of even date attached.

Contd. /-

(Susheel Kumar Gupta)
Chartered Accountant

(Prerna)
Accountant

(Surander Sandhu)
Drawing & Disbursing officer

(Dr. Raghvendra Rao M.)
Director



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

Schedules forming part of Balance Sheet as on 31-03-2022
Schedule -11 (CURRENT ASSETS, LOANS AND ADVANCES)

(Amount in Rupees)

Description	Current Year		Previous Year	
(6) Advance to NPCC for PGIYNERs (For Other Purposes out of Capital)				
Opening Balance	1,42,50,000		—	
Add: Paid during the year	—		1,42,50,000	
Less: Amt. adjusted as expenditure	—		—	
Net balance		1,42,50,000		1,42,50,000
(7) Advance to Executive Engineer (PWD) for CRI				
Opening Balance	8,95,959		8,95,959	
Add: Paid during the year	—		—	
Less: Adjusted	8,95,959		—	
Net balance		—		8,95,959
(8) Advance to CPWD (HQ Renovation)				
Opening Balance				
Add: Paid during the year	98,59,879		—	
Less: - Adjusted				
Net balance		98,59,879		—
(9) Advance to UHBVNL (Electricity, Jhajjar)				
Opening Balance	—			
Add: Paid during the year	77,33,559		—	
Less: - Adjusted	—			
Net balance		77,33,559		—

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Contd. /-

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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY
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Schedules forming part of Balance Sheet as on 31-03-2022
Schedule -11 (CURRENT ASSETS, LOANS AND ADVANCES)

(Amount in Rupees)

Description	Current Year		Previous Year	
(10) Telephone Security				
Opening Balance	17,122		17,122	
Add: Paid during the year	—		—	
Less: Adjusted	—		—	
Net balance		17,122		17,122
(11) Grant in Aid (ICCR for				
.Opening Baance	2,00,00,000			
Add: Paid during the year	—		—	
Less: Adjusted	2,00,00,000		—	
Net balance		—		2,00,00,000
(12) GIA Fellowship advance				
Opening Balance	11,62,535		4,91,400	
Add: Paid during the year	2,80,056		8,89,535	
Less: Amt. adjusted as expenditure	11,70,073		2,18,400	
Net balance		2,72,518		11,62,535
(13) GIA Kaivalyadham				
Opening Balance	7,28,169		12,50,000	
Add: Paid during the year	19,29,036		10,72,518	
Less: Adjusted	14,41,795		15,94,349	
Net balance		12,15,410		7,28,169
(14) GIA Samskriti Foundation				
Opening Balance	12,50,000		12,50,000	

As per our Separate Compilation Report of even date attached.

Contd. /-

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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY
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Schedules forming part of Balance Sheet as on 31-03-2022
Schedule -11 (CURRENT ASSETS, LOANS AND ADVANCES)


(Amount in Rupees)


Description	Current Year		Previous Year	
Add: Paid during the year	25,00,000		37,50,000	
Less: Adjusted	25,00,000		37,50,000	
Net balance		12,50,000		12,50,000
(15) GIA Nimhans Advances				
Opening Balance	14,57,056		—	
Add: Paid during the year	—		25,07,912	
Less: Adjusted	10,98,311		10,50,856	
Net balance		3,58,745		14,57,056
(16) GIA AIIMS RISHIKESH				
Opening Balance				
Add: Paid during the year	8,00,000		—	
Less: Adjusted	—		—	
Net balance		8,00,000		—
(17) GIA PGIMER CHD				
Opening Balance				
Add: Paid during the year	8,00,000		—	
Less: Adjusted	—		—	
Net balance		8,00,000		

As per our Separate Compilation Report of even date attached.

Contd. /-


(Susheel Kumar Gupta)
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(Prerna)
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(Surander Sandhu)
Drawing & Disbursing officer


(Dr. Raghvendra Rao M.)
Director



CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY
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Schedules forming part of Balance Sheet as on 31-03-2022
Schedule -11 (CURRENT ASSETS, LOANS AND ADVANCES)

(Amount in Rupees)

Description	Current Year		Previous Year	
Add: Paid during the year	25,00,000		37,50,000	
Less: Adjusted	25,00,000		37,50,000	
Net balance		12,50,000		12,50,000
(15) GIA Nimhans Advances				
Opening Balance	14,57,056		—	
Add: Paid during the year	—		25,07,912	
Less: Adjusted	10,98,311		10,50,856	
Net balance		3,58,745		14,57,056
(16) GIA AIIMS RISHIKESH				
Opening Balance				
Add: Paid during the year	8,00,000		—	
Less: Adjusted	—		—	
Net balance		8,00,000		—
(17) GIA PGIMER CHD				
Opening Balance				
Add: Paid during the year	8,00,000		—	
Less: Adjusted	—		—	
Net balance		8,00,000		

As per our Separate Compilation Report of even date attached.

Contd. /-

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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY
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Schedules forming part of Balance Sheet as on 31-03-2022
Schedule -11 (CURRENT ASSETS, LOANS AND ADVANCES)

(Amount in Rupees)

Description	Current Year		Previous Year	
(10) Telephone Security				
Opening Balance	17,122		17,122	
Add: Paid during the year	—		—	
Less: Adjusted	—		—	
Net balance		17,122		17,122
(11) Grant in Aid (ICCR for				
.Opening Baance	2,00,00,000			
Add: Paid during the year	—		—	
Less: Adjusted	2,00,00,000		—	
Net balance		—		2,00,00,000
(12) GIA Fellowship advance				
Opening Balance	11,62,535		4,91,400	
Add: Paid during the year	2,80,056		8,89,535	
Less: Amt. adjusted as expenditure	11,70,073		2,18,400	
Net balance		2,72,518		11,62,535
(13) GIA Kaivalyadham				
Opening Balance	7,28,169		12,50,000	
Add: Paid during the year	19,29,036		10,72,518	
Less: Adjusted	14,41,795		15,94,349	
Net balance		12,15,410		7,28,169
(14) GIA Samskriti Foundation				
Opening Balance	12,50,000		12,50,000	

As per our Separate Compilation Report of even date attached.

Contd. /-

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

Schedules forming part of Balance Sheet as on 31-03-2022
Schedule -11 (CURRENT ASSETS, LOANS AND ADVANCES)

(Amount in Rupees)

Description	Current Year		Previous Year	
(18) GIA AIIMS RAIPUR				
Opening Balance	—			
Add: Paid during the year	8,00,000			
Less: Adjusted during the year	—			
Net balance		8,00,000		—
(19) NISG Advance				
Opening Balance	—		4,15,581	
Paid during the year	—			
Less: Adjusted during the	—		4,15,851	
Net balance		—		—
(20) Bank Interest Accrued on FDR		3,18,646		99,990
(21) Bank Interest Accrued on Savings A/c		26,651		11,324
TOTAL (B)		54,91,54,213		55,10,26,352
TOTAL (A+B)		55,31,39,711		55,68,96,820

Schedule 12-NIL

As per our Separate Compilation Report of even date attached.

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(Surander Sandhu)
Drawing & Disbursing officer

(Dr. Raghendra Rao M.)
Director



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

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 2021-22

(Amount in Rupees)

A: INCOME	Schedule	Current Year	Previous Year
1. Income from Sales/ Services	12	—	—
2. Grants/Subsidies	13	55,91,15,592	37,75,22,488
3. Fees/ Subscriptions	14	—	—
4. Income from Investment	15	—	—
5. Income from Royalty, Publication etc.	16	—	—
6. Interest Earned	17	71,69,558	22,66,467
7. Other Income	18	16,65,510	5,73,423
8. Increase / (decrease) in stock of finished Goods & Work in progress	19	—	—
TOTAL (A)		56,79, 50,660	38,03,62,378
(B) EXPENDITURE			
1. Establishment Expenses	20	8,66,26,985	7,69, 26, 254
2. OEher Administrative Expenses etc.	21	45,46,05,925	26,44, 62,604
3. Expenditure on Grant,Subsidies etc.	22	91,41,042	90, 56, 579
4. Interest	23	—	—
5. Depreciation	21	32,73,100	19,49,941
TOTAL (B)		55,36,47,052	35,23,95,378
Balance being excess of Income over Expenditure (A-B)		1,43,03,608	2,79,67,000
Prior Period Income		—	2,40,975
Prior Period Amortisation/ Expense		2,08, 62,772	90
Transfer to Special Reserve (Specify each)		—	—

As per our Separate Compilation Report of even date attached.

Contd. /-

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

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 2021-22

(Amount in Rupees)

	Schedule	Current Year	Previous Year
Transfer to/from General Reserve		—	—
BALANCE BEING SURPLUS (DEFICIT) CARRIED TO CORPUS/CAPITAL FUND		(65,59,164)	2,82,08,065
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES & NOTES ON ACCOUNTS	25		

As per our Separate Compilation Report of even date attached.

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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY
(An Autonomous Body under ministry of AYUSH)

Schedules forming part of Income & Expenditure for the year 2021-22
Schedule -13(GRANTS/SUBSIDIES)
(Irrevocable Grants & Subsidies Received From Ministry)

(Amount in Rupees)

Description	Current Year		Previous Year	
(1) Grants (General)	34,45,25,032		21,15,88,767	
Less: - Grant Capitalized	1,78,07,540			
Less: - Provision made of unspent balance	1,900	32,67, 15,592	38,16,279	20,77,72,488
(2) Grants (Capital)	20,00,00,000		24,50,00,000	
Less: - Transfer to Deferred Grant		20,0000,000	11,02,50,000	13,47,50,000
(3) Grants (Salary)	3,24,00,000		3,50,00,000	
Less: - Grant Capitalized		3, 24, 00,000		3,50,00,000
Total		55,91,15,592		37,75,22,488

Schedule 14 to 16 NIL

As per our Separate Compilation Report of even date attached.

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

Schedules forming part of Income & Expenditure for the year 2021-22
Schedule -17 (INTEREST EARNED)

(Amount in Rupees)

Description	Current Year		Previous Year	
(1) On Term Deposit:				
Accrued Interest on FDR with SBI (of Internal Revenue)	3,87,798		99,990	
(2) On Savings Accounts:				
Add: Interest received & accrued on Savings A/cs	67,81,760	71,69,558	21,66,477	22,66,467
Total		71,69,558		22,66,467

As per our Separate Compilation Report of even date attached.

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(Dr. Raghvendra Rao M.)
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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY
(An Autonomous Body under Ministry of AYUSH)

Schedules forming part of Income & Expenditure for the year 2021-22
Schedule -18 (OTHER INCOME)

(Amount in Rupees)

Description	Current Year		Previous Year	
Postage receipts	81		—	
OPD (Rohini)	11,34,685		1,11,625	
TATC Programme	1,81,800		1,53,790	
Other Misc. Receipts	1,159		1,326	
Yoga Class Fees	7,050		39,300	
Application Fees for RO post	—		9,750	
Receipts from OPDs outside Delhi	2,07,393		56,649	
Bank Charges Refunded	2,242		—	
Provision Written back	—		12,655	
CGHS Subscription (Pensioners & Employees)	1,21,600		1,23,000	
Excess amount paid adjusted	—		28,828	
Tender Cost	2,000		4,000	
Central Registration Fee	7,500		32,500	
		16,65,510		5,73,423
Total		16,65,510		5,73,423

Schedule 19 NIL

As per our Separate Compilation Report of even date attached.

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


Schedules forming part of Income & Expenditure for the year 2021-22
Schedule -20 (ESTABLISHMENT EXPENDITURE)

Description	(Amount in Rupees)	
	Current Year	Previous Year
1. Salaries	1,80,53, 000	1,80,35,505
2. Medical Reimbursement	3,06, 305	6,81,674
3. Leave Salary & Pension Contribution	71,559	—
4. Children Education Allowance	2,43,000	2,65,500
5. Leave Encashment	32,907	48,009
6. LTC/ Hometown Expenditure	4,29,895	7,754
7. CGHS Contribution	3,58,587	1,22,944
8. Council's Contribution to NPS	12,59,992	7,10,549
9. MACP Arrear	—	8,95,395
10. Staff Honorarium	35,000	40,000
11. Arrear of Pay	62,604	11,280
12. Uniform Allowance	25,000	25,000
13. Honorarium of Contractual Staff	2,35,500	1,67,000
14. Wages (Outsourcing)	3,07,53,272	4,22,92,864
15. Wages (Jhajjar)	76,68,913	11,17,356
16. Wages (Nagamangala)	79,73,533	4,21,519
17. Wages -Consultants	47,24,564	48,59,414
18. Wages -CRI Rohini	90,80,745	25,76,704
19. Wages - Annavaram OPD	—	13,29,965
20. Wages - NISG	20,72,828	33,17,822
21. Wages - IMR	3,41,553	—
22. Wages - MBIY	27,80,126	—
23. DA Arrear	1,18,102	—
Total	8,66,26,985	7,69,26,254

As per our Separate Compilation Report of even date attached.


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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY
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Schedules forming part of Income & Expenditure for the year 2021-22
Schedule -21 (OTHER ADMINISTRATIVE EXPENSES ETC.)

(Amount in Rupees)

Description	Current Year		Previous Year	
Audit Fees		1,01,060		80,740
Hindi Divas		1,70,793		1,80,922
Hiring of Taxi		10,52,351		8,47,341
TA Expense		6,72,581		13,77,703
TA Naturopathy Day		7,82,944		—
Misc. Office Expenses*		10,89,565		27,41,787
Transfer to pension		1,18,63,076		1,36,95,000
Legal & Professional Fees		1,79,694		84,750
Petrol & Fuel		83,180		74,279
Electricity Expenses		—		13,27,237
Maintenance of Staff Car		—		13,379
Printing & Stationery		8,56,646		4,78,934
Bank Charges		265		9,023
<u>Health/Arogya Mela:**</u>				
(i) T.A.	1,43,902		2,18,077	
(ii) Contingency	11,34,658	12,78,560	3,46,733	5,64,810
Contingency (Jhajjar)		3,69,295		2,26,576
Electricity Expenses (Jhajjar)		11,27,335		—
Internet Lease Line Exp (Jhajjar)		15,45,962		—

As per our Separate Compilation Report of even date attached.

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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY
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Schedules forming part of Income & Expenditure for the year 2021-22
Schedule -21 (OTHER ADMINISTRATIVE EXPENSES ETC.)


(Amount in Rupees)

Description	Current Year		Previous Year	
Petrol & Fuel (Jhajjar)		99,535		—
TA Expenses (Jhajjar)		31,157		—
Water Expenses (Jhajjar)		61,120		—
Contingency (Nagamangala)		51,420		86,539
Electricity Expenses (Nagamangala)		4,02,153		—
Internet Lease Line Exp (Nagamangala)		9,44,000		—
TA Expenses (Nagamangala)		47,696		—
Refund of Hospital Grant		(1,15,000)		1,23,48,806
Advertisement		2,90,805		5,24,351
Research journal		59,000		—
Contingency (CRI Rohini)		2,43,255		1,06,264
Electricity (CRI Rohini)		2,00,000		—
Contingency Expenses		22,38,572		13,55,152
Contingency-Naturopathy Day		12,33,544		6,19,177
Contingency -Others***		53,221		12,411
Workshop/Seminar		—		2,50,000
Contingency (IDY)		7,54,060		38,27,977
Staff Car Insurance		7,931		8,971

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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY
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Schedules forming part of Income & Expenditure for the year 2021-22
Schedule -21 (OTHER ADMINISTRATIVE EXPENSES ETC.)

(Amount in Rupees)

Description	Current Year		Previous Year	
Bank Interest refunded to ministry		67,66,433		21,55,153
Sanitizer, mask, gloves		68,022		1,60,937
Transfer to Jhajjar (Capital)		10,00,00,000		6,00,00,000
Transfer to Nagamangala (Capital)		10,00,00,000		6,00,00,000
Transfer to Jhajjar (General)		11,00,00,000		5,06,50,000
Transfer to Nagamangala (General)		11,00,00,000		5, 06, 50, 000
Payment to IEC Safdarjung (for research)		—		6,000
<u>Cost of books sold:</u>				
(i) Discount during the year	6,239		8,901	
(ii) Subsidy during the year	(10,545)		(11,404)	
(iii) Complementary		(4,306)	888	(1,615)
Total		45,46,05,925		26,44,62,604
Depreciation and Amortization of Assets (during the year)		32,73,100		19,49,941
Total		45,78,79,025		26,64,12,545

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(Susheel Kumar Gupta)
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Director



Annexure I to Schedule-21

Details of Misc. Office Expenses *

Description	Current year		Previous Year	
1. Telephone Exp		38,036		82,995
2. Postage Expenses		52,700		1,19,461
3. Conveyance		22,788		8,928
4. Software & Technology Related Expenses		9,76,041		25,30,403
Total		10,89,565		27,41,787

Annexure II to Schedule-21

Details of Health/Arogya Melas**

T.A (Arogya)	Amount (Rs.)	Contingency (Arogya)	Amount (Rs.)
Goa	18,204	Goa	41,469
Chandigarh	8,089	Chandigarh	1,32,988
Bihar	17,632	Bihar	1,11,394
Delhi	38,358	Delhi	3,45,953
Kolkata	26,474	Kolkata	39,011
Punjab	17,390	Punjab	8,723
Rajasthan	7,789	Rajasthan	1,25,766
Uttar Pradesh	9,966	Uttar Pradesh	1,32,870
		Bangalore	22,316
		J&K	1,41,600
		Odisha	32,568
Total	1,43,902	Total	11,34,658

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Director



Annexure III to Schedule-21

Details of Contingency - Others***

Particulars	Current Year	Previous Year
Contingency - Bhopal OPD	24,143	8,432
Contingency - Agartala OPD	540	—
Contingency Bhuwaneshwar OPD	28,538	—
Contingency - Annavaram OPD	—	3,979
Total	53,221	12,411

As per our Separate Compilation Report of even date attached.

(Susheel Kumar Gupta)
Chartered Accountant

(Prerna)
Accountant

(Surander Sandhu)
Drawing & Disbursing officer

(Dr. Raghvendra Rao M.)
Director



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

Schedules forming part of Income & Expenditure for the year 2021-22
Schedule -22 (EXPENDITURE ON GRANTS, SUBSIDIES ETC.)

(Amount in Rupees)

Description	CurrentYear		Previous Year	
Grants-in-aid:				
(i) International Day of Yoga	—		5,81,000	
(ii) Yoga Fest	25,25,032		2,98,401	
(iii) Yoga Park	—		70,000	
(iv) Grang-in- aid Fellowship	11,70,073		2,60,400	
(v) Kaivalyadham	18,52,673		22,37,249	
(vi) NIMHANS CRC	10,98,311		18,66,856	
(vii) SAMSKRITI FOUNDATION	24,94,953		37,42,675	
		91,41,042		90,56,579
Total		91,41,042		90,56,579

Schedule 23 NIL

As per our Separate Compilation Report of even date attached.

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Chartered Accountant

(Prerna)
Accountant

(Surander Sandhu)
Drawing & Disbursing officer

(Dr. Raghvendra Rao M.)
Director



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

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR 2021-22

(Amount in Rupees)

RECEIPTS			PAYMENTS		
Description	Current Year	Previous	Description	Current Year	Previous Year
Opening Balances:			Contingency (CRI Rohini)	1,87,866	89,385
Bank Balances:			Grant for IDY	—	10,25,000
Saving Account (10502082729)	45,70, 019	14,39, 254	Contingency -(IDY)	7,78,328	37,83,995
Current Account (35643799976)	4,88,767	77,52, 617	NPCC Advance (Haryana) (For Construction-Capital)	—	3,72,50, 000
Saving Account (37212979875)	—	18, 906	NPCC Advance (Karnataka) (For Construction Capital)	3,014	7,30, 00,000
Cash in Hand	—	10,000	NPCC Advance (Karnataka, General)	—	73,80,000
Grants Received From Govt. of India (MINISTRY OF AYUSH)	57,69, 25,032	48, 65,88, 767	NPCC Advance (Haryana) (For Other purposes-Capital)	—	1,42,50, 000
Grants Received From Govt. of India (MINISTRY OF AYUSH) (under CSS Scheme)	—	50,00,000	Grant-in-aid (Research):		
Other Receipts:			(i) Grant-In-aid (NIMHANS)	—	30,80,372
Sale of Books/CD	23,951	26,884	(ii) Grant-in-aid (Sanskriti foundation)	25,00,000	37,50,000
Free from Yoga Class	7,050	39,300	(iii) Grant-in-aid (Kaivalayadham)	23,39,914	17,15,483
CRI, Rohini Receipts	11,34, 685	1,11,625	Grant-in-aid (fellowship)	2,80, 056	9,31,535
TATC Programme	1,81,800	1,53,790	Grant-in-aid (Yoga Park)	—	70,000
Receipts from OPDs outside Delhi	2,07,393	56,649	Grant-in-aid (Yoga Fest)	25,25,032	2,98,401

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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY
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RECEIPT & PAYMENT ACCOUNT FOR THE YEAR 2021-22

(Amount in Rupees)

RECEIPT			PAYMENTS		
Description	Current year	Previous	Description	Current Year	Previous Year
Misc. Receipt	1,159	999	Grant-in-aid (Seminar, Workshop)	—	2, 50,000
Postage Receipts	81	—	Grant-in-aid (AIIMS-Raipur)	8,00,000	—
Central Registration	7,500	32,500	Grant-in-aid (AIIMS Rishikesh)	8,00,000	—
Application Fee for RO	—	9,750	Grant-in-aid (PGIMER-CHD)	8,00,000	—
Tender Cost	2,000	4,000	Investment in FDR (Internal revenue)	79,21,142	77,52,000
Penalties Recovered	—	327	Interest on FDR Transferred	—	1,301
Bank Interest	67,66,433	21,55,153	Refund of Hospital Grant Scheme	15,10, 000	1, 46,99,806
Interest on F-DR	1,69,142	1,301	Research Journal	57,820	—
TA Advance	90,869	94,500	Office Equipment	5,38,761	30, 23,901
Contingency Advance	8,55,774	19,10,999	Computer & peripherals	20,75,889	—
LTC/Home Town Adv.	3,62,443	7,452	Kitchen Equipments	60,46, 000	—
GIA Advance (Sanskriti)	5,047	7,327	Plant & Machinery	28,62,500	—
GIA (Kaivalyadham)	—	65	Software Purchased	2,45,674	—
Prior Period Incomes	—	3,000	Furniture & Fixture	60,12,085	7,87,723
Bank Charges refunded	2,242	—	Other Payments :		
TA Received back	—	15,955	Contingent Expenses	20,70,831	14,98,518
T/F from pension to Main Account	1,17,96,001	18,07,662	Wages NISG	20,33,365	29,02,241
Electricity PGIYNER Jhajjar (cancelled)	45,866	4,00,000	Wages AIIMS-Raipur	6,23,977	—

As per our Separate Compilation Report of even date attached.

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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY
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RECEIPT & PAYMENT ACCOUNT FOR THE YEAR 2021-22

(Amount in Rupees)

RECEIPT			PAYMENTS		
Description	Current Year	Previous Year	Description	Current Year	Previous Year
Contingency Expenses returned	—	298	Wages AIIMS -Rishikesh	7,67,933	—
Festival Advance	—	70,000	Wages PGIMER-CHD	7,20,286	—
Refund of Hospital Grant scheme returned	16,25, 000	23,51,000	Electricity (CRI Rohini)	2,00,000	—
TA Expense (Returned)	46,441	—	IEC Safdarjung (Research)	—	6,000
FDR Matured	77,52, 000	—	Prior Period Expenses	33,517	3,000
Contingency (IDY) (Returned)	25,000	—	Contingency (Bhopal)	24,318	—
Medical Expenses (Payment Cancelled)	1,50,025	—	Contingency (Bhuwaneshwar)	28,538	—
Wages MBIY (CHD) (Returned)	27,000	—	Contingency (Agartala)	540	—
<u>Recoveries made for Pay bills</u>			TA (Naturopathy Day)	7,15,032	—
CGHS (Subscription)	43,200	40,800	Contingency (Naturopathy)	13, 43,667	4,83,194
GSLIS	960	480	Electricity Expenses	—	16, 25,906
CGHS Contribution DD	—	2,15,152	Wages-CRI, Rohini	84,08, 001	26,19, 049
LIC Amount Received	17,489	1,90,985	Wages IMR	2,68,338	—
			TA expense	7,02,227	14,43,470
			Festival Advance	—	70,000
			Hiring of Taxi	10,37,888	8,09,459
			Wages - Annavaram OPD	—	16,00,264
			Contingency Advances	24,13, 688	26,80,977

As per our Separate Compilation Report of even date attached.

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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY
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RECEIPT & PAYMENT ACCOUNT FOR THE YEAR 2021-22

(Amount in Rupees)

RECEIPTS			PAYMENTS		
Description	Current year	Previous Year	Description	Current Year	Previous Year
			Legal & Professional Fees	1,71,822	1,27,114
			Transfer to Jhajjar (Capital)	10,00,00,000	6,00,00,000
			Transfer to Nagamangala (Capital)	10,00,00,000	6,00,00,000
			Transfer to Jhajjar (General)	11,00,00,000	5,06,50,000
			Transfer to Nagamangala (General)	11,00,00,000	5,06,50,000
			Wages Jhajjar	75,43,338	4,57,812
			Electricity Exp (Jhajjar)	12,03,348	—
			Internet Lease Line (Jhajjar)	8,85,162	—
			Petrol & Fuel (Jhajjar)	99,535	—
			TA Expenses (Jhajjar)	23,775	—
			Water Expenses (Jhajjar)	61,120	—
			Wages Nagamangala	75,37,529	52,964
			Contingency Jhajjar	3,37,528	2,25,060
			Contingency (Nagamangala)	56,420	81,539
			Electricity Exp (Nagamangala)	3,19,932	—
			Internet Lease Line (Nagamangala)	9,44,000	—
			TA Expenses (Nagamangala)	47,696	—
			Printing & Stationery	8,52,994	5,61,016
			Advertisement	2,90,805	5,20,027
			Bank Charges	265	9,023
			Wages Outsourcing	3,14,33,674	4,34,87,308
			Wages Consultant	43,74,765	44,08,474

As per our Separate Compilation Report of even date attached.

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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY
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RECEIPT & PAYMENT ACCOUNT FOR THE YEAR 2021-22

(Amount in Rupees)

RECEIPTS			PAYMENTS		
Description	Current year	Previous year	Description	Current Year	Previous Year
			Audit Fees	1,01,060	80,740
			Hindi Divas etc.	1,40,471	1,50,989
			Petrol & fuel	76,998	88,000
			Maintenance of Staff Car	—	13,379
			Postage Expense	59,052	1,11,754
			Staff Car Insurance	7,931	8,971
			Telephone Expenses	38,800	90,848
			Conveyance	22,788	8,928
			TDS	15,32,679	10, 23,812
			Software & technology Related expenses	12,45,197	21,63,597
			TA Advance	1,83,000	—
			LTC Advance	1,92,660	1,69,783
			CPWD (Advance for HQ Renovation)	98,59,879	—
			UHBVNL (Jhajjar) (Advance for Electricity)	77,33,559	—
			Honorarium of Contractual staff	2,45,500	1,53, 250
			Sanitizer, mask,gloves etc.	57,022	1,60,937
			PM Care Fund	—	1,24,536
			TDS Liability paid	—	82,490
			<u>Health Mela's (Arogya) :</u>		
			(i). TA	1, 20,402	2,18,077
			(ii). Contingency	11,33,958	3,46,733

As per our Separate Compilation Report of even date attached.

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

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR 2021-22

(Amount in Rupees)

RECEIP			PAYMENTS		
Description	Current Year	Previous Year	Description	Current Year	Previous Year
			<u>Pay & Allowances :</u>		
			(i) Salary	1,24, 21,932	1,26, 05, 601
			(ii) Leave Salay Pension Contribution	71,559	—
			(iii) Medical Re-imbursement	4,83,659	6,67,408
			(iv) Leave Encashment	32,907	48,009
			(v) Children Edu. Allowance	2,92,500	2,37,224
			(vi) Income Tax	19,76,345	17,88,040
			(vii) GSLI Deputation	500	750
			(viii) Uniform Allowance	25,000	25,000
			(ix) GSLIS	32,329	2,07,060
			(x) ISM&H Thrift & Credit Society	5,74,239	5,26,378
			(xi) NPS Council's Contribution	12,35,912	6,53,675
			(xi1) CGHS Contribution	3,58,587	5,43,003
			(xiii) GPF & GPF Advance Recovery	22, 50, 000	24,10,000
			(xiv) CGHS (Deputation)	2,600	3,900
			(xv) LTC/Home Town Expdr	4,29,895	7,754
			(xvi) MACP Arrear	—	8,35,395
			(xvii) NPS Subscription	6,96,049	6,53,675
			(xviii) Honorarium (Regular)	35,000	40,000
			(xix) DA Arrear	1,12,806	—

As per our Separate Compilation Report of even date attached.

Contd. /-

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

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR 2021-22

(Amount in Rupees)

RECEIPT			PAYMENT		
Description	Current year	Previous Year	Description	Current Year	Previous Year
			(xx) Pay Arrear	68,688	
			Transfer to Pension A/c	2,36,59,077	1,55,02,662
			Bank Interest refunded to M/O AYUSH	67,66,433	21,55,153
			Refund of unspent balance (Bank Interest) to M/o AYUSH		14,39,883
			<u>Closing Balance at Bank :</u>		
			Saving Account (10502082729)	10,95,875	45,70,019
			Current Account (35643799976)	20,97,586	4,88,767
			Cash in Hand		
Total	61,33,30,369	51,05,17,497	Total	61,33,30,369	51,05,17,497

As per our Separate Compilation Report of even date attached.

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


BALANCE SHEET OF GPF AS ON 31st MARCH, 2022


(Amount in Rupees)

Description	Schedule	Current Year	Previous Year
CORPUS/CAPITAL FUND AND LIABILITIES			
(1) CORPUS/ CAPITAL FUND	G-1	1,75,82,308	1,73,83,873
(2) RESERVE AND SURPLUS	G-2	—	—
(3) EAMARKED/ 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	—	25,11,776
TOTAL		1,75,82,308	1,98,95,649
ASSETS			
(1) FIXED ASSETS	G-8	—	—
(2) INVESTMENTS FROM EARMARKED/ ENDOWMENT FUNDS	G-9	—	—
(3) INVESTMENTS - OTHERS	G-10	1,44,70,671	1,76,55,781
(4) CURRENT ASSETS, LOANS, ADVANCES ETC.	G-11	31,11,637	22,39,868
(5) MISC. EXPENDITURE (To the extent not written off or adjusted)		—	—
TOTAL		1,75,82,308	1,98,95,649
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES & NOTES ON ACCOUNTS	25		

As per our Separate Compilation Report of even date attached.


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

Schedules forming part of Balance Sheet of GPF as on 31-3-2022

Schedule -G-1: (CORPUS/CAPITAL FUND OF GPF)

(Amount in Rupees)

Description	Current Year		Previous Year	
GPF Subscription A/c:				
Balance as at the beginning of the year		1,73,83,873		1,72,97,178
Add: Contributions towards Corpus/Capital Fund:				
(i) Subscription Received & Receivable & recoveries of Advances	24, 45,000		24,10,000	
(ii) Interest on subscription	10,28,321		13,20,513	
(iii) Net Income transfered from Income and Expenditure A/C	(1,24,886)		(1, 20,257)	
Total		33,48,435		36, 10,256
Less: -				
(i) Withdrawal during the year	31,50,000		8,40, 500	
(ii) Advances paid				
(iii) Full & Final payment made during the year			26,83,061	
Total		31,50,000		35,23,561
Balance as at the Year End		1,75,82,308		1,73,83,873

Schedule 2 to 6 NIL

As per our Separate Compilation Report of even date attached.

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

Schedules forming part of Balance Sheet of GPF as on 31-3-2022
Schedule -G-7: (CURRENT LIABILITIES AND PROVISIONS OF GPF)

Description	Current Year		Previous Year	
(A) Current Liabilities:				
As per fast Balance Sheet	—		—	
Add: During the year	—		—	
Less: Paid during the year	—		—	
Total (A)		—		—
(B) Provisions:				
Short term provisions (Others)	—		25,11,776	
Total (B)		—		25,11,776
Total (A+B)		—		25,11,776

Schedule 8 & 9 NIL

As per our Separate Compilation Report of even date attached.

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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY
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Schedules forming part of Balance Sheet of GPF as on 31-3-2022
Schedule -G-10: (INVESTMENTS-OTHERS OF GPF)


(Amount in Rupees)

Description	Current Year		PreYious Year	
FDRs:				
Balance as at the beginning of the year		1,76,55,781		2,37,36,323
Add:				
Investment made during the year	92,43,583		38,94,285	
Total		92,43,583		38,94,285
Less:				
Matured value of FDRs (including Accrued bank Interest on FDRs added in Previous years)	1,21,05,141		99,74,827	
Rectification of Accrued Interest of FDR earlier added into FDR	3,23,552		—	
Total		1,24,28,693		99,74,827
Balance as at the Year End		1,44,70,671		1,76,55,781

As per our Separate Compilation Report of even date attached.


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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY
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Schedules forming part of Balance Sheet of GPF as on 31-3-2022
Schedule -G-11: (CURRENT ASSETS/LOANS AND ADVANCES ETC OF GPF)

(Amount in Rupees)

Description	Current Year		Previous Year	
(A) CURRENT ASSETS:				
Bank Balance (Savings A/c) (10502082059)	16,22,563		13, 07,724	
Total (A)		16, 22,563		13,07,724
(B) LOANS, ADVANCES AND OTHER ASSETS:				
(i) Interest Accrued on FDR:				
Opening Balance	9,31,564		—	
Add: Accrued During the year	9,70,952		9,31,564	
Less: Paid/Adjusted during the year	6,09,163	12,93,353	—	9,31,564
(ii) Interest Accrued on Savings A/c:				
Opening Balance	580			
Add: Accrued During the year	721		580	
Less: Paid/Adjusted during the year	580	721	—	580
(iii) GPF Subscription Receivable (March Month)		1,95,000		—
Total (B)		14,89,074		9,32,144
Total (A+B)		31,11,637		22,39,868

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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY
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INCOME & EXPENDITURE ACCOUNT OF GPF FOR THE YEAR 2021-22

(Amount in Rupees)

Description	Schedule	Current Year	Previous Year
A: INCOME			
1. Income from Sales/ Services	G-12	—	—
2. Grants/Subsidies	G-13	—	—
3. Fees/ Subscriptions	G -14	—	—
4. Income from Investment	G-15	—	—
S. Income from Royalty, Publication etc.	G-16	—	—
6. Interest Earned	G -17	9,16,418	12,00,256
7. Other income	G-18	—	—
8. Increase / (decrease) in stock of Finished Goods & Work in progress	G-19	—	—
TOTAL (A)		9,16,418	12,00,256
(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	10,41,304	13,20,513
S. Depreciation			
TOTAL (B)		10,41,304	13,20,513
Balance being excess of Income over Expenditure (A-B)		(1,24,886)	(1,20,257)
Transfer to Special Reserve (Specify each)		—	—
Transfer to/from General Reserve		—	—
BALANCE BEING SURPLUS (DEFICIT) CARRIED TO CORPUS/CAPITAL FUND		(1,24,886)	(1,20,257)
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES & NOTES ON ACCOUNTS	25		

As per our Separate Compilation Report of even date attached.

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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY
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Schedules forming part of Income & Expenditure of GPF for the year 2021 -22
Schedule -G-17: (INTEREST EARNED OF GPF)

(Amount in Rupees)

Description	Current Year	Previous Year
Interest		
<u>(1) On Term Deposit</u>		
Interest from FD	8,73,526	11,59,152
<u>(1) On Savings A/cs:</u>		
Interest on Saving bank a/c	42,892	41,104
Total	9,16,418	12,00,256

Schedule - 12 to 16, 18 to 22 - NIL

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

Schedules forming part of Income & Expenditure of GPF for the year 2021-22
Schedule -G-23: (INTEREST OF GPF)

(Amount in Rupees)

Description	Current Year	Previous Year
<u>Others</u>		
Interest paid on subscriptions	10,28,321	13,20,513
Penalty interest on Pre Matured FDRs	12,983	
Total	10,41,304	13,20,513

As per our Separate Compilation Report of even date attached.

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

(RECEIPT & PAYMENT ACCOUNT OF GPF FOR THE YEAR 2021-22)
(G.P. FUND)

(Amount in Rupees)

	RECEIPTS			PAYMENT	
Description	Current year	Previous Year	Description	Current year	Previous Year
Opening Bank Balance	13,07,724	8,10,785	GPF Withdrawal	31,50,000	8,40,500
Subscription & refund of advances recovered from pay bills	22,50,000	24,10,000	Investment in FDRs	92,43,583	36,66,966
FDR Matured during the year	1,21,05,141	99,74,827	GPF Full & Final Payment	25,11,776	74,21,215
Interest on FDRs	8,22,306	269	Closing Bank Balance	16,22,563	13,07,724
Interest on Saving Account	42,751	40,524			
TOTAL	1,65,27,922	1,32,36,405	TOTAL	1,65,27,922	1,32,36,405

As per our Separate Compilation Report of even date attached.

(Susheel Kumar Gupta)
Chartered Accountant

(Prerna)
Accountant

(Surander Sandhu)
Drawing & Disbursing officer

(Dr. Raghvendra Rao M.)
Director



CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY

(An Autonomous Body under Ministry of AYUSH)

BALANCE SHEET OF PENSION FUND AS ON 31st MARCH, 2022

(Amount in Rupees)

Description	Schedule	Current Year	Previous Year
CORPUS/ CAPITAL FUND AND LIABILITIES			
(1) CORPUS/ CAPITAL FUND	P-1	2,31,30,550	1,81,26,660
(2) RESERVE 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	5,48,686	22,63,939
TOTAL		2,36,79,236	2,03,90,599
ASSETS			
(1) FIXED ASSETS	P-8	—	—
(2) INVESTMENTS FROM EARMARKED/ ENDOWMENT FUNDS	P-9	—	—
(3) INVESTMENTS - OTHERS	P-10	1,02,72,862	1,34,22,261
(4) CURRENT ASSETS, LOANS, ADVANCES ETC.	P-11	1,34,06,374	69,68,338
(5) MISC. EXPENDITURE (To the extent not written off or adjusted)		—	—
TOTAL		2,36,79,236	2,03,90,599
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES & NOTES ON ACCOUNTS	25		

As per our Separate Compilation Report of even date attached.

(Susheel Kumar Gupta)
Chartered Accountant

(Prerna)
Accountant

(Surander Sandhu)
Drawing & Disbursing officer

(Dr. Raghendra Rao M.)
Director



CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY
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Schedules forming part of Balance Sheet of Pension Fund as on 31-3-2022
Schedule -P-1: (CORPUS/CAPITAL FUND OF PENSION FUND)

(Amount in Rupees)

Description	Current Year		Previous Year	
Corpus/Capital Fund:				
Balance as at the beginning of the year	1,81,26,660			1,17,19,241
Add:				
Net Income transfered from Income and Expenditure A/C	50,03,890			64,07,419
Balance as at the year		2,31,30,550		1,81,26,660

Schedule 2 to 6 NIL

As per our Separate Compilation Report of even date attached.

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(Prerna)
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(Surander Sandhu)
Drawing & Disbursing officer

(Dr. Raghvendra Rao M.)
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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY
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Schedules forming part of Balance Sheet of Pension Fund as on 31-3-2022
Schedule -P-7: (CURRENT LIABILITIES AND PROVISIONS OF PENSION)


Description	Current Year		Previous Year	
(A) Current Liabilities:				
As per last Balance Sheet	4,49,863		3,73,759	
Add: During the year	62,00,126		49,35,818	
Less: Paid during the year	61,01,303	5,48,686	48,59,714	4,49,863
Total (A)		5,48,686		4,49,863
(B) Provisions:				
Short term provisions (Others):				
As per last Balance Sheet	18,14,076		56,81,718	
Add: During the year	—		18,14,076	
Less: Paid during the year	18,14,076	—	56,81,718	18,14,076
Total (B)				18,14,076
Total (A+B)		5,48,686		22,63,939

Schedule 8 & 9 NIL

As per our Separate Compilation Report of even date attached.


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(Prerna)
Accountant


(Surander Sandhu)
Drawing & Disbursing officer


(Dr. Raghvendra Rao M.)
Director



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

Schedules forming part of Balance Sheet of Pension Fund as on 31-3-2022
Schedule -P-10: (INVESTMENTS-OTHERS OF PENSION FUND)


(Amount in Rupees)

Description	Current Year		Previous Year	
Investment in FDR				
Balance as at the beginning of the year	1,34,22,261		52,27,929	
Add : Investment made during the year			1,04,72,990	
Less : FDRs matured during the year	31,49,399		22,78,658	
Net Balance		1,02,72,862		1,34,22,261

As per our Separate Compilation Report of even date attached.


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Drawing & Disbursing officer


(Dr. Raghvendra Rao M.)
Director



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


Schedules forming part of Balance Sheet of Pension Fund as on 31-3-2022
Schedule -P-11: (CURRENT ASSETS/LOANS AND ADVANCES ETC OF PENSION FUND)

(Amount in Rupees)

Description	Current Year		Previous Year	
(A) CURRENT ASSETS:				
Bank Balance	1, 25,78,087		66,88, 417	
Total(A)		1,25,78,087		66,88,417
(B) LOANS, ADVANCES AND OTHER ASSETS:				
(i) Interest Accrued on FDR:				
Opening Balance	2,76,952		—	
Add: Accrued During the year	5,69,090		2,76,952	
Less: Paid/Adjusted during the year	23, 355	8,22,687	—	2,76,952
(ii) Interest Accrued on Savings A/c:				
Opening Balance	2,969			
Add: Accrued During the year	5,600		2,969	
Less: Paid/Adjusted during the year	2,969	5,600	—	2,969
Total (B)		8,28,287		2,79,921
Total (A+B)		1,34,06,374		69, 68,338

As per our Separate Compilation Report of even date attached.


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

INCOME & EXPENDITURE ACCOUNT OF PENSION FUND FOR THE YEAR 2021-22

(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	—	—
5. Income from Royalty, Publication etc.	P 16	—	—
6. Interest Earned	P 17	7,54,672	6,60,856
7. Other Income	P 18	1,18,97,464	1,36,95,000
8. Increase / (decrease) In stock of Finished Goods & Work in progress	P 19	—	—
TOTAL (A)		1,26,52,136	1,43,55,856
(B) EXPENDITURE			
1. Establishment Expenses	P 20	76,39,905	82,00,854
2. Other Administrative Expenses etc.	P 21	8,341	—
3. Expenditure on Grant, Subsidies etc.	P 22	—	—
4. Interest	P 23	—	—
5. Depreciation			
TOTAL (B)		76,48,246	82,00,854
Balance being excess of Income over Expenditure (A-B)		50,03,890	61,55,002
Prior Period Income/ Expenses		—	2,52,417
Transfer to Special Reserve (Specify each)		—	—
Transfer to/from General Reserve		—	—
BALANCE BEING SURPLUS (DEFICIT) CARRIED TO CORPUS/CAPITAL FUND		50,03,890	64,07,419
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES & NOTES ON ACCOUNTS	25		

As per our Separate Compilation Report of even date attached.

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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY
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Schedules forming part of Income & Expenditure of Pension Fund for the year 2021-22
Schedule -P-17: (INTEREST EARNED OF PENSION FUND)

(Amount in Rupees)		
Interest	Current Year	Previous Year
(1) On Term Deposits:		
Interest from FD	5,74,595	4,77,080
(1) On Savings A/cs:		
Interest on Saving bank a/c	1,80,077	1,83,776
Total	7,54,672	6,60,856

Schedule - 12 to 16 - NIL

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


Schedules forming part of Income & Expenditure of Pension Fund for the year 2021-22
Schedule -P-18: (OTHER INCOME OF PENSION FUND)

(Amount in Rupees)		
Description	Current Year	Previous Year
Leave Salary pension contribution (received from TRAI in r/o Sh. Rakesh Upadhyay)	34,388	
Transfer from Main A/c (10502082729)	1,18,63,076	1,36,95,000
Total	1,18,97,464	1,36,95,000

Schedule 19 NIL

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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY
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Schedules forming part of Income & Expenditure of Pension Fund for the year 2020-21
Schedule -P-20: (ESTABLISHMENT EXPENSES OF PENSION FUND)

(Amount in Rupees)

	Current Year	Previous Year
Others:		
Pension/Family Pension	61,40,755	51,71,640
DA Arrear	59,371	
Amount paid on superannuation /death:		
(i) Leave Encashment	60,210	1,69,517
(ii) Gratuity (Retirement & Service)	8,80,841	19,55,080
(iii) Commutation of Pension	4,98,728	9,04,617
Total	76,39,905	82,00,8 54

CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY
(An Autonomous Body under Ministry o AYUSH)

Schedules forming part of Income & Expenditure of Pension Fund for the year 2021-22
Schedule -P-21: (OTHER ADMINISTRATIVE EXPENSES ETC. OF PENSION FUND)

(Amount in Rupees)

Description	Current Year	Previous Year
Penalty Interest on Pre Matured FDRs	8,341	
Total	8,341	

Schedule - 22,23 - NIL

As per our Separate Compilation Report of even date attached.

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

RECEIPT & PAYMENT ACCOUNT OF PENSION FUND FOR THE YEAR 2021-22
(PENSION FUND)


(Amount in Rupees)

Description	RECEIPT		Description	PAYMENT	
	Current Year	Previous Year		Current Year	Previous Year
Opening Balance: (Cash at Bank)	66,88,417	1, 25,46,789	Pension and Family Pension paid	59, 28,167	47,08,579
Interest credited by Saving Account	1,77,446	1,80,807	DA Arrear	59,371	—
Pension Contribution received from TRAI	34,388	—	Leave Encashment paid	2,29,727	15,25,680
Amount received from Main A/ c	2,36,59,077	1,55,02,662	Gratuity paid during the year	16,95,512	28,06,782
Interest on FDR received	20,519	5,796	Commutation of Pension	13,28,616	25,64,394
Excess payment refunded back (Prior Period)	—	16,595	Investment in FDR	—	80,00,000
FDR Investment Matured	31,49,399	—	TDS paid	1,13,765	1,51,135
			Amount Transferred to Main Account	1,17,96,001	18,07,662
			Closing Balance: (Cash at Bank)	1,25,78,087	66,88,417
TOTAL	3,37,29,246	2,82,52, 649	TOTAL	3,37, 29,246	2,82,52,649

As per our Separate Compilation Report of even date attached.


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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY
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POST GRADUATE INSTITUTE OF YOGA & NATUROPATHY EDUCATION AND RESEARCH
JHAJJAR, HARYANA

BALANCE SHEET AS ON 31st MARCH, 2022

Description	Schedule	Current Year	Previous Year
(1) CORPUS/ CAPITAL FUND	1	52,33,910	11, 06,87,571
(2) RESERVE AND SURPLUS	2	—	—
(3) EARMARKED/ ENDOWMENT FUNDS	3	31,86,46,612	—
(4) SECURED LOANS AND BORROWINGS	4	—	—
(5) UNSECURED LOANS AND BORROWINGS	5	—	—
(6) DEFERRED CREDIT LIABILITIES	6	—	—
(7) CURRENT LIABILITIES AND PROVISIONS	7	—	—
TOTAL		32,38,80,522	11,06,87,571
ASSETS			
(1) FIXED ASSETS		19,93, 219	—
(2) INVESTMENTS FROM EARMARKED/ ENDOWMENT FUNDS	9	—	—
(3) INVESTMENTS - OTHERS	10	—	—
(4) CURRENT ASSETS, LOANS, ADVANCES ETC.	11	32,18,87,303	11,06,87,571
(5) MISC. EXPENDITURE (To the extent not written off or adjusted)		—	—
TOTAL		32,38,80,522	11,06,87,571
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES & NOTES ON ACCOUNTS	25		

As per our Separate Compilation Report of even date attached.

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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY

(An Autonomous Body under Ministry of AYUSH)

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JHAJJAR, HARYANA

Schedules forming part of Balance Sheet as on 31-3-2022

Schedule -1: (CORPUS/CAPITAL FUND)

(Amount in Rupees)

Description	Current Year		Previous Year	
Corpus/Capital Fund:				
Balance as at the beginning of the year		11,06,87,571		—
Add:				
(a) Assets Capitalized during the year	20,03,388		—	
(b) Net Income transfered from Income and Expenditure A/c	31,92,951	51,96,339	11,06,87,571	11,06,87,571
Less:				
Transfer to Endowment Funds	11,06,50,000	11,06,50,000	—	—
Balance as at the year end		52,33,910		11,06,87,571

Schedule 2 - NIL

As per our Separate Compilation Report of even date attached.

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JHAJJAR, HARYANA

Schedules forming part of Balance Sheet as on 31-3-2022

Schedule -3: (EARMARKED/EHDOWMENT FUNDS)

(Amount in Rupees)

Description	Fund-Wise (Break-up)		Total	
	Fund (Capital)	Fund (General)	Current Year	Previous Year
(a) Opening Balance of the funds	-	-	-	-
(b) Additions to the funds:				
(i) Transfer from Main Account during the year	10,00,00,000	11,00,00,000	21,00,00,000	-
(ii) Other Addition (Transfer from Corpus Fund)	6,00,00,000	5,06,50,000	11,06,50,000	-
Total (B)	16,00,00,000	16,06,50,000	32,06,50,000	-
(c) Less: Utilisation/ Expenditure of Funds:				
(i) Capital Expenditure:				
-Fixed Assets	20,03,388		20,03,388	-
-Others	-		-	-
(ii) Revenue Expenditure:				
-Salaries, Wages and allowances etc.	-		-	-
-Rent	-		-	-

As per our Separate Compilation Report of even date attached.

Contd.

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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY

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Schedules forming part of Balance Sheet as on 31-3-2022

Schedule -3: (EARMARKED/EHDOWMENT FUNDS)

Description	Fund-Wise (Break-up)		Total	
	Fund (Capital)	Fund (General)	Current Year	Previous Year
-Other Administrative Expenses				
Total (c)	20,03,388		20,03,388	
Net Balance as at year end (a+b-c)	15,79,96,612	16,06,50,000	31,86,46,612	

Schedule 4 to 7 - NIL

As per our Separate Compilation Report of even date attached.

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Schedule -8 forming part of Balance sheet as on 31.3.2022

FIXED ASSETS

DESCRIPTION	GROSS					DEPRECIATION/ MORTISATION			NET BLOCK	
	Cost/valuation as 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 31.03.2022	On Deductions during theyear	Total upto the year-end	As at the current year-end	As at the previous year-end
Assets:										
1. Furniture & Fixture	—	20,03,388	—	20,03,388	—	10,169	—	10,169	19,93,219	—
Total	—	20,03,388	—	20,03,388	—	10,169	—	10,169	19,93,219	—
Total of Current Year	—	20,03,388	—	20,03,388	—	10,169	—	10,169	19,93,219	—
Previous Year	—	—	—	—	—	—	—	—	—	—

As per our Separate Compilation Report of even date attached.

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Schedules forming part of Balance Sheet as on 31-3-2022
Annexure to Schedule -8: (FIXED ASSETS)

(Amount in Rupees)

Description	Current Year		Previous Year	
Opening balance as per last Balance Sheet	—		—	
Add: Purchased/Addition during the year	20,03,388		—	
Less: Write off during the year	—		—	
Less: Depreciation during the year	10,169		—	
Less: Deduction during the year	—		—	
Balance		19,93,219		—

Schedule 9 & 10 NIL

As per our Separate Compilation Report of even date attached.

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JHAJJAR, HARYANA

Schedules forming part of Balance Sheet as on 31-3-2022
Schedule -11: (CURRENT ASSETS/LOANS AND ADVANCES ETC)

(Amount in Rupees)

Description	Current Year		Previous Year	
(A) CURRENT ASSETS:				
Bank Balance (Savings A/c 40090434080)	32,17,51,154		11,06,50,000	
Total (A)		32,17,51,154		11,06,50,000
(B) LOANS, ADVANCES AND OTHER ASSETS				
Opening Balance:	37,571			
Add: Interest Accrued on Savings A/c during the	1,36,149		37,571	
Less: Interest Accrued last year but received in CY	37,571			
Closing Balance (B)		1,36,149		37,571
Total (A+B)		32,18,87,303		11,06,87,571

As per our Separate Compilation Report of even date attached.

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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY
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JHAJJAR, HARYANA

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 2021-22

(Amount in Rupees)

A: INCOME	Schedule	Current Year	Previous Year
1. Income from Sales/ Services	1 2	—	—
2. Grants/Subsidies	13	—	—
3. Fees/ Subscriptions	14	—	—
4. Income from Investment	15	—	—
5. Income from Royalty, Publication etc.	16	—	—
6. Interest Earned	17	32,03,120	37,571
7. Other Income	18	—	11,06,50,000
8. Increase / (decrease) and stock of Finished Goods & Work In progress	19	—	—
TOTAL (A)		32,03,120	11,06,87,571
(B) EXPENDITURE			
1. Establishment Expenses	20	—	—
2. Other Administrative Expenses etc.	21	10,169	—
3. Expenditure on Grant, Subsidies etc.	22	—	—
4. Interest	23	—	—
5. Depreciation	21	—	—
TOTAL (B)		10,169	—
Balance being excess of Income over Expenditure		31,92,951	11,06,87,571
Transfer to Special Reserve (Specify each)		—	—
Transfer to/from General Reserve		—	—
BALANCE BEING SURPLUS (DEFICIT) CARRIED TO CORPUS/CAPITAL FUND		31,92,951	11,06,87,571
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES & NOTES ON ACCOUNTS	25		

As per our Separate Compilation Report of even date attached.

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Schedules forming part of Income & Expenditure for the year 2021-22

Schedule -17: (INTEREST EARNED)

(Amount in Rupees)

Description	Current Year	Previous Year
(1) On Savings A/cs:		
Interest on Saving bank a/c	32,03,120	37,571
Total	32,03,120	37,571

Schedule - 12 to 16 - NIL

CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY
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Schedules forming part of Income & Expenditure for the year 2021-22

Schedule -18: (OTHER INCOME)


(Amount in Rupees)

Description	Current Year	Previous Year
Other Income:		
Transfer from Main A/c (10502082729) (Capital)	—	6,00,00,000
Transfer from Main A/c (10502082729) (General)	—	5,06,50,000
Total	—	11,06,50,000

Schedule - 19 and 20 - NIL

As per our Separate Compilation Report of even date attached.


(Susheel Kumar Gupta)
Chartered Accountant


(Prerna)
Accountant


(Surander Sandhu)
Drawing & Disbursing officer


(Dr. Raghvendra Rao M.)
Director



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

POST GRADUATE INSTITUTE OF YOGA & NATUROPATHY EDUCATION AND RESEARCH
JHAJJAR, HARYANA

Schedules forming part of Income & Expenditure for the year 2021-22
Schedule -21: (OTHER ADMINISTRATIVE EXPENSES ETC.)

Description	(Amount in Rupees)	
	Current Year	Previous Year
Depreciation on Fixed Assets	10,169	-
Total	10,169	-

Schedule 22 & 23 NIL

As per our Separate Compilation Report of even date attached.


(Susheel Kumar Gupta)
Chartered Accountant


(Prerna)
Accountant


(Surander Sandhu)
Drawing & Disbursing officer


(Dr. Raghvendra Rao M.)
Director



CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY
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JHAJJAR, HARYANA


(RECEIPT & PAYMENT ACCOUNT FOR THE YEAR 2021-22)


(Amount in Rupees)

RECEIPTS			PAYMENT		
Description	Current year	Previous Year	Description	Current year	Previous Year
Opening Balances (Bank Balance)	11,06,50,000	—	Furniture & Fixtures	20,03,388	—
T/F from Main Account (Capital)	10,00,00,000	6,00,00,000	Bank Charges	89	
T/F from Main Account (General)	11,00,00,000	5,06,50,000	Closing Balance: (Bank Balance) (A/C No. 40090434080)	32,17,51,154	11,06,50,000
Bank Interest (Savings A/c)	31,04,542	—			
Bank charges refunded by Bank	89	—			
TOTAL	32,37,54,631	11,06,50,000	TOTAL	3 2,37,54,631	11,06,50,000

As per our Separate Compilation Report of even date attached.


(Susheel Kumar Gupta)
Chartered Accountant


(Prerna)
Accountant


(Surander Sandhu)
Drawing & Disbursing officer


(Dr. Raghvendra Rao M.)
Director



CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY
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POST GRADUATE INSTITUTE OF YOGA & NATUROPATHY EDUCATION AND RESEARCH
NAGAMANGALA, KARNATAKA

BALANCE SHEET AS ON 31st MARCH, 2022

<i>(Amount in Rupees)</i>			
Description	Schedule	Current Year	Previous Year
CORPUS/CAPITAL FUND AND LIABILITIES			
(1) CORPUS/ CAPITAL FUND	1	32,40,839	11,06,87,571
(2) RESERVE AND SURPLUS	2		
(3) EARMARKED/ ENDOWMENT FUNDS	3	32,06,50,000	-
(4) SECURED LOANS AND BORROWINGS	4	-	-
(5) UNSECURED LOANS AND BORROWINGS	5	-	-
(6) DEFERRED CREDIT LIABILITIES	6	-	-
(7) CURRENT LIABILITIES AND PROVISIONS	7	-	-
TOTAL		32,38,90,839	11,06,87,571
ASSETS			
(1) FIXED ASSETS	8	-	-
(2) INVESTMENTS FROM EARMARKED/	9	-	-
(3) INVESTMENTS - OTHERS	10	-	-
(4) CURRENT ASSETS, LOANS, ADVANCES ETC.	11	32,38,90,839	11,06,87,571
(5) MISC. EXPENDITURE (To the extent not written off or adjusted)		-	-
TOTAL		32,38,90,839	11,06,87,571
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES & NOTES ON ACCOUNTS	25		

As per our Separate Compilation Report of even date attached.


(Susheel Kumar Gupta)
Chartered Accountant


(Prerna)
Accountant


(Surander Sandhu)
Drawing & Disbursing officer


(Dr. Raghvendra Rao M.)
Director



CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY
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POST GRADUATE INSTITUTE OF YOGA & NATUROPATHY EDUCATION AND RESEARCH
NAGAMANGALA, KARNATAKA

Schedules forming part of Balance Sheet as on 31-3-2022
Schedule -1: (CORPUS/CAPITAL FUND)


(Amount in Rupees)


Description	Current Year		Previous Year	
Corpus/Capital Fund:				
Balance as at the beginning of the year		11,06,87,571		-
Add:				
(b) Net Income transfered from Income and Expenditure A/c	32,03,268	32,03,268	11,06,87,571	11,06,87,571
Less:				
Transfer to Endowment Funds	11,06,50,000	11,06,50,000	-	-
Balance as at the year end		32,40,839		11,06,87,571

Schedule 2 NIL

As per our Separate Compilation Report of even date attached.


(Susheel Kumar Gupta)
Chartered Accountant


(Prerna)
Accountant


(Surander Sandhu)
Drawing & Disbursing officer


(Dr. Raghvendra Rao M.)
Director



CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY

(An Autonomous Body under Ministry of AYUSH)

POST GRADUATE INSTITUTE OF YOGA & NATUROPATHY EDUCATION AND RESEARCH

NAGAMANGALA, KARNATAKA

Schedules forming part of Balance Sheet as on 31-3-2022
Schedule -3: (EARMARKED/ENDOWMENT FUNDS)

(Amount in Rupees)

Description	Fund-wise Breakup			Totals	
	Fund (Capital)	Fund (General)		Current Year	Previous Year
(a) Opening Balance of the funds	-	-		-	-
(b) Additions to the funds:					
(i) Transfer from Main Account during the year	10,00,00,000	11,00,00,000		21,00,00,000	-
(ii) Other Addition (Transfer from Corpus Fund)	6,00,00,000	5,06,50,000		11,06,50,000	-
Total (b)	16,00,00,000	16,06,50,000		32,06,50,000	-
(c) Less: Utilisation/Expenditure of Funds:					
(i) Capital Expenditure:					
-Fixed Assets	-	-		-	-
-Others	-	-		-	-

As per our Separate Compilation Report of even date attached.

Contd. /-

(Susheel Kumar Gupta)
Chartered Accountant

(Prerna)
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(Surander Sandhu)
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(Dr. Raghendra Rao M.)
Director



CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY
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POST GRADUATE INSTITUTE OF YOGA & NATUROPATHY EDUCATION AND RESEARCH
NAGAMANGALA, KARNATAKA

Schedules forming part of Balance Sheet as on 31-3-2022
Schedule -3: (EARMARKED/ENDOWMENT FUNDS)

Description	Fund-wise Breakup			Totals	
	Fund (Capital)	Fund (General)		Current Year	Previous Year
(ii) Revenue Expenditure:				-	-
- Salaries, Wages and allowances etc.	-	-		-	-
- Rent	-	-		-	-
- Other Administrative Expenses	-	-		-	-
Total (c)		-	-	-	-
Net Balance as at year end (a+b-c)	16,00,00,000	16,06,50,000		32,06,50,000	-

Schedule 4 to 10 NIL

As per our Separate Compilation Report of even date attached.

(Susheel Kumar Gupta)
Chartered Accountant

(Prerna)
Accountant

(Surander Sandhu)
Drawing & Disbursing officer

(Dr. Raghendra Rao M.)
Director



CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY

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POST GRADUATE INSTITUTE OF YOGA & NATUROPATHY EDUCATION AND RESEARCH
NAGAMANGALA, KARNATAKA

Schedules forming part of Balance Sheet as on 31-3-2022
Schedule -11: (CURRENT ASSETS/LOANS AND ADVANCES ETC)

(Amount in Rupees)

Description	Current Year		Previous Year	
(A) CURRENT ASSETS:				
Bank Balance (Savings A/c 40090430686)	32,37,54,542		11,06,50,000	
Total (A)		32,37,54,542		11,06,50,000
(B) LOANS, ADVANCES AND OTHER ASSETS:				
Opening Balance:	37,571		-	
Add: Interest Accrued on Savings A/c during the	1,36,297		37,571	
Less: Interest Accrued last year but received in CY	37,571		-	
Closing Balance (B)		1,36,297		37,571
Total (A+B)		32,38,90,839		11,06,87,571

As per our Separate Compilation Report of even date attached.

(Susheel Kumar Gupta)
Chartered Accountant

(Prerna)
Accountant

(Surander Sandhu)
Drawing & Disbursing officer

(Dr. Raghvendra Rao M.)
Director



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

POST GRADUATE INSTITUTE OF YOGA & NATUROPATHY EDUCATION AND RESEARCH
NAGAMANGALA, KARNATAKA

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 2021-22

(Amount in Rupees)

A: INCOME	Schedule	Current Year	Previous Year
1. Income from Sales/ Services	12	-	-
2. Grants/Subsidies	13	-	-
3. Fees/ Subscriptions	14	-	-
4. Income from Investment	15	-	-
5. Income from Royalty, Publication etc.	16	-	-
6. Interest Earned	17	32,03,268	37,571
7. Other Income	18	-	11,06,50,000
8. Increase / (decrease) in stock of Finished Goods & Work in progress	19	-	-
TOTAL (A)		32,03,268	11,06,87,571
(B) EXPENDITURE			
1. Establishment Expenses	20	-	-
2. Other Administrative Expenses etc.	21	-	-
3. Expenditure on Grant,Subsidies etc.	22	-	-
4. Interest	23	-	-
5. Depreciation	21	-	-
TOTAL (B)		-	-
Balance being excess of Income over Expenditure (A-B)		32,03,268	11,06,87,571
Transfer to Special Reserve (Specify each)		-	-
Transfer to/from General Reserve		-	-
BALANCE BEING SURPLUS (DEFICIT) CARRIED TO CORPUS/CAPITAL FUND		32,03,268	11,06,87,571
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES & NOTES ON	25		

As per our Separate Compilation Report of even date attached.

(Susheel Kumar Gupta)
Chartered Accountant

(Prerna)
Accountant

(Surander Sandhu)
Drawing & Disbursing officer

(Dr. Raghendra Rao M.)
Director



CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY (An Autonomous Body under Ministry of AYUSH)		
POST GRADUATE INSTITUTE OF YOGA & NATUROPATHY EDUCATION AND RESEARCH NAGAMANGALA, KARNATAKA		
Schedules forming part of Income & Expenditure for the year 2021-22 Schedule -17: (INTEREST EARNED)		
(Amount in Rupees)		
Description	Current Year	Previous Year
(1) On Savings A/cs:		
Interest on Saving bank a/c	32,03,268	37,571
Total	32,03,268	37,571

Schedule 12 to 16 NIL

CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY (An Autonomous Body under Ministry of AYUSH)		
POST GRADUATE INSTITUTE OF YOGA & NATUROPATHY EDUCATION AND RESEARCH NAGAMANGALA, KARNATAKA		
Schedules forming part of Income & Expenditure for the year 2021-22 Schedule -18: (OTHER INCOME)		
(Amount in Rupees)		
Description	Current Year	Previous Year
Other Income:		
Transfer from Main A/c (10502082729) (Capital)	-	6,00,00,000
Transfer from Main A/c (10502082729) (General)	-	5,06,50,000
Total	-	11,06,50,000

Schedule 19 to 23 NIL

As per our Separate Compilation Report of even date attached.

(Susheel Kumar Gupta)
Chartered Accountant

(Prerna)
Accountant

(Surander Sandhu)
Drawing & Disbursing officer

(Dr. Raghvendra Rao M.)
Director



CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY

(An Autonomous Body under Ministry of AYUSH)

POST GRADUATE INSTITUTE OF YOGA & NATUROPATHY EDUCATION AND RESEARCH
NAGAMANGALA, KARNATAKA

(RECEIPT & PAYMENT ACCOUNT FOR THE YEAR 2021-22)

(Amount in Rupees)

	RECEIPTS			PAYMENT	
Description	Current year	Previous Year	Description	Current year	Previous Year
Opening Balances (Bank Balance)	11,06,50,000	-	Bank Charges	89	
T/F from Main Account (Capital)	10,00,00,000	6,00,00,000			
T/F from Main Account (General)	11,00,00,000	5,06,50,000	Closing Balance: (Bank Balance) (A/c No. 40090430686)	32,37,54,542	11,06,50,000
Bank Interest (Savings A/c)	31,04,542	-			
Bank charges refunded by Bank	89	-			
TOTAL	32,37,54,631	11,06,50,000	TOTAL	32,37,54,631	11,06,50,000

As per our Separate Compilation Report of even date attached.

(Susheel Kumar Gupta)
Chartered Accountant

(Prerna)
Accountant

(Surander Sandhu)
Drawing & Disbursing officer

(Dr. Raghvendra Rao M.)
Director



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

Schedules forming part of the Accounts for the period ended 31-3-2022

Schedule - 24: (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. INVESTMENTS:-

- 3.1 Investments classified as "long term investments are carried at cost. Provision for decline, other than temporary, is made in carrying cost of such investments.
- 3.2 Investments classified as "current" are carried at lower of cost and fair value. Provision for shortfall on the value of such investments is made for each investment considered individually and not on a global basis.

4. 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.

5. DEPRECIATION:-

- 5.1 Depreciation on fixed assets has been made on written down value (WDV) method
- 5.2 In respect of additions to/ deductions from fixed assets during the year, depreciation is considered on pro rata basis.
- 5.3 Rate of Depreciation charged during 2021-22: (Half the rate is charged wherever asset put to use for less than 180 days)

Description	Rate of Depreciation (in Percentage)
1. Furniture & Fixture	10
2. Office Equipment	15
3. Computer & its Peripherals	40
4. Library Books	40
5. Motor Vehicle	15
6. Lands	Amortized Over the period of Lease
7. Plant & Machinery	15
8. Software	25

- 5.4 No Depreciation was charged on Kitchen Equipments, as these were not put to use during the year 2021-22.

As per our Separate Compilation Report of even date attached.

(Susheel Kumar Gupta)
Chartered Accountant

(Prerna)
Accountant

(Surander Sandhu)
Drawing & Disbursing officer

(Dr. Raghvendra Rao M.)
Director



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

Schedules forming part of the Accounts for the period ended 31-3-2022)

Schedule - 24: (SIGNIFICANT ACCOUNTING POLICIES)

6. GOVERNMENT GRANTS:-

Government grants are accounted on realization basis.

7. RETIREMENT BENEFITS:-

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

7.2- 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.

8. GENERAL PROVIDENT FUND:-

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

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

9. PGIYNERs ACCOUNTS:-

The Council is maintaining the Annual Accounts of PGIYNERs at Jhajjar and Nagamangata both separately and all have been attached along with the Annual Accounts of the Council.

10. Corresponding figures have been re-grouped/re arranged and rounded off wherever necessary.

As per our Separate Compilation Report of even date attached.

(Susheel Kumar Gupta)
Chartered Accountant

(Prerna)
Accountant

(Surander Sandhu)
Drawing & Disbursing officer

(Dr. Raghendra Rao M.)
Director



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

Schedules forming part of the Accounts for the period ended 31-3-2022)

Schedule - 25: (CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS)

1. CONTINGENT LIABILITIES:-

There are no contingent liabilities as on 31st March, 2022.

2. CURRENT ASSETS, LOANS AND ADVANCES:-

The current assets, Loans and Advances have a value on realisation in the ordinary course of business, equal at least to the aggregate amount 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 Et Bedi associates in the form of FDR for an amount of Rs. 30,44,587/-, Performance Security of Rs. 25,000/- in the form of FDR from M/ s Sanya Rent A Cab Pvt. Ltd., Sunder Lal for Rs. 4,500/- in form of FDR and Advance Services Pvt. Ltd. for Rs. 21,808/- in form of FDR.


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

	Place	Year of Acquisition	Area
(i)	Jhajjar, Haryana	2010	10 acres
(ii)	Nagmangala, Karnataka	2008	15 acres
(iii)	Bhubneshwar, Odisha	2014	20 acres
(iv)	Jhajjar, Haryana	2017	83 kanals
(v)	Vijaywada, Andhra Pradesh	2018	25 acres
(vi)	Kasargoad, Kerala	2018	15 acres
(vii)	Raipur, Chattisgarh	2021	9.97 acres

6 Schedules 1 to 25 are annexed to and form an integral part of the Balance Sheet as at 31st March, 2022 and the Income & Expenditure Account for the year ended on that date.

As per our Separate Compilation Report of even date attached.


(Susheel Kumar Gupta)
Chartered Accountant


(Prerna)
Accountant


(Surander Sandhu)
Drawing & Disbursing officer


(Dr. Raghendra Rao M.)
Director



Susheel K Gupta & Co
CHARTERED ACCOUNTANTS

ACCOUNTANT'S COMPILATION REPORT

To Management

Central Council for Research in Yoga & Naturopathy (CCRYN)

Janak Puri

New Delhi

We have compiled the accompanying financial statements of CCRYN based on the information provided to us by CCRYN.

These financial statements comprise the Balance Sheet of CCRYN as at March 31, 2022, the Statement of Income and Expenditure Account for the year then ended, Receipt and Payment Account, and a summary of significant accounting policies and other explanatory information of following organization and units:

- 1) Central Council for Research in Yoga & Naturopathy (CCRYN) including GPF and Pension Fund
- 2) Post Graduate Institute of Yoga and Naturopathy Education and Research, Jhajjar, Haryana
- 3) Post Graduate Institute of Yoga and Naturopathy Education and Research, Nagamangala, Karnataka

We performed this compilation engagement in accordance with Standard on Related Services 4410 (Revised), Compilation Engagements. We have applied our expertise in accounting and financial reporting to assist you in the preparation and presentation of these financial statements in accordance with accounting principles generally accepted in India. We have complied with relevant ethical requirements. These financial statements and the accuracy and completeness of the information used to compile them are your responsibility. Since a compilation engagement is not an assurance engagement, we are not required to verify the accuracy or completeness of the information you provided to



104/7255, First Floor, Ajindra Market, Shakti Nagar, Delhi – 110 007
Tel.: 43580906, 9811004443 e-mail: susheelgupta@hotmail.com



Susheel K Gupta & Co
CHARTERED ACCOUNTANTS

us to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on whether these financial statements are prepared in accordance with accounting principles generally accepted in India.

For Susheel K Gupta & Co
Chartered Accountants

Susheel Kumar Gupta
Partner

M. No.: 098585

Firm Registration Number: 018928N

Place: Delhi

Date: June 04, 2022



104/7255, First Floor, Ajindra Market, Shakti Nagar, Delhi – 110 007
Tel.: 43580906, 9811004443 e-mail: susheelgupta@hotmail.com



कार्यालय महानिदेशक लेखापरीक्षा (केंद्रीय व्यय)
Office of the Director General of Audit (Central Expenditure)
डी जी ए सी आर भवन, इन्द्रप्रस्थ एस्टेट, नई दिल्ली-110 002
DGACR Building, Indraprastha Estate, New Delhi-110 002
SPEED POST

ए.एम.जी-IV/एस.ए.आर/के.यो.प्र.चि.अ.प./07-120/2022-23/

दिनांक:

सेवामें,

सचिव, भारत सरकार
आयुष मंत्रालय,
जी.पी.ओ.कॉम्प्लेक्स, B-ब्लॉक,
आई.एन.ए., नई दिल्ली-110023.

विषय : वर्ष 2021-22 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 2021-22 के प्रमाणित वार्षिक लेखे की प्रति उसके प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति सहित संसद के पटल पर रखने के लिए संलग्न करती 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-1100124, 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 2021-22 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 ।”

अनुलग्नक: यथोपरि

भवदीया,
— ६२८१ —
(प्रोमी)

उप-निदेशक (ए.एम.जी-IV)