



कार्यालय महानिदेशक लेखापरीक्षा (केन्द्रीय 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

सं : ए.एम.जी-IV/एस.ए.आर/के.यो.प्र.चि.अ.प./2023-24/ 38

दिनांक:

सेवा में,

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

विषय : वर्ष 2022-23 के लिए केंद्रीय योग एवं प्राकृतिक चिकित्सा अनुसंधान परिषद, नई दिल्ली के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन ।

महोदय/महोदया ,

मैं केंद्रीय योग एवं प्राकृतिक चिकित्सा अनुसंधान परिषद, नई दिल्ली के वर्ष 2022-23 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 2022-23 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,

- एस्ता -

(प्रोमी)

उप-निदेशक (ए.एम.जी-IV)

कृपया चयन करें

11/10/2023

11/10/23

11/10/23

11/10/23

11/10/2023

✓ ए.एम.जी-IV/एस.ए.आर/के.यो.प्र.चि.अ.प./2023-24/ 343

दिनांक: 09 OCT 2023

पृथक लेखापरीक्षा प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र की प्रति, डॉ. राघवेंद्र राव एम. निदेशक, केंद्रीय योग एवं प्राकृतिक चिकित्सा अनुसंधान परिषद, आयुष मंत्रालय, 61-65, 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-1100124 को भेजी जाए।

अनुलग्नक: यथोपरि



(प्रोमी)

उप-निदेशक (ए.एम.जी-IV)

ए.एम.जी-IV/एस.ए.आर/के.यो.प्र.चि.अ.प./2023-24/ 344

दिनांक:

केंद्रीय योग एवं प्राकृतिक चिकित्सा अनुसंधान परिषद का पृथक लेखापरीक्षा प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र सहित प्रधान निदेशक (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

- हस्ता -

(प्रोमी)

उप-निदेशक (ए.एम.जी-IV)

Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of Central Council for Research in Yoga & Naturopathy for the year ended 31 March 2023

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

2. This Separate Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment, only regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Reports/CAG's Audit Reports separately.
3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.
4. Based on our audit, we report that:
 - i. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
 - ii. The Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report have been drawn up in the uniform format of accounts prescribed by the Ministry of Finance.
 - iii. In our opinion, proper books of accounts and other relevant records have been maintained by the Council in so far as it appears from our examination of such books.

iv. We further report that:

A. Balance Sheet

A.1 Assets

A.1.1 Fixed Assets (Schedule - 8) - ₹ 99.63 crores

A.1.1.1 Scrutiny of expenditure statements and utilisation certificates furnished by the National Projects Construction Corporation Limited (NPCCL) to the Council in respect of Phase - 2 construction of PGIYNER at Karnataka and Haryana revealed the following –

(₹ in crores)

Name of Institute	Total advance paid	Expenditure as per Utilisation Certificate (UC)	Amount shown in Schedule – 8 (Fixed Assets) of annual accounts as Capital Work-in-Progress	Difference in UC and Annual Accounts
PGIYNER, Karnataka	65.44	61.26	34.04	27.22
PGIYNER, Haryana	63.89	43.49	38.19	5.30
Total	129.33	104.75	72.23	32.52

This has resulted in understatement of Fixed Assets (Capital Work-in-Progress) and overstatement of Current Assets (Advances) by ₹ 32.52 crores.

B. Income & Expenditure Account

B.1 The Council incurred expenditure of ₹ 9.27 lakh for preparation of concept drawings, layouts and section drawing of the project for construction of Central Research Institute of Yoga & Naturopathy (CRIYN) at Odisha, Kerala, Chhattisgarh and Andhra Pradesh and booked it as contingency expenditure under Schedule - 21 (Other Administrative Expenses etc.). However, this expenditure needs to be capitalised and thus to be reflected through Balance Sheet. This resulted in overstatement of Other Administrative Expenses (Schedule - 21) and understatement of Fixed Assets (Schedule - 8) by ₹ 9.27 lakh.

C. General

C.1 In Schedule 11 (Current Assets, Loans and Advances etc.), advances amounting to ₹ 9.11 lakh was given to NICS I for revamping of website of Council (28.05.2015). As this advance is very old and outstanding for eight years, Council needs to settle this advance urgently.

C.2 Investments of GPF of ₹ 1.50 crores were not made as per the pattern prescribed by the Government of India, Ministry of Finance vide notification no. F. No. 11/14/2013-PR dated 2.3.2015.

D. Grants-in-Aid

During the year 2022-23, the Council received Grants-in-Aid of ₹ 43.31 crores. The unspent balance of previous year was refunded back to the Ministry. Out of total available amount of ₹ 43.31 crores, the Council utilized a sum of ₹ 34.25 crores leaving an unspent balance of ₹ 9.06 crores as on 31 March 2023.

E. Management Letter

Deficiencies which have not been included in the Audit Report have been brought to the notice of management of Council through a management letter issued separately for remedial/corrective action.

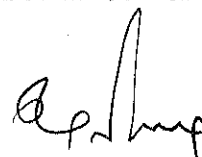
v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income and Expenditure Account and receipts and Payments Account dealt with by this report are in agreement with the books of accounts.

vi. In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in annexure to this Audit Report give a true and fair view in conformity with accounting principles generally accepted in India;

a. In so far as it relates to the Balance Sheet, of the state of affairs of the Central Council for Research in Yoga & Naturopathy as at 31 March 2023 and

b. In so far as it relates to Income and Expenditure Account of the surplus for the year ended on that date.

For and on behalf of C&AG of India



**(Rajiv Kumar Pandey)
Director General of Audit
(Central Expenditure)**

Place: New Delhi

Date: 09.10.2023

Annexure

1. Adequacy of internal audit system:

There is no internal audit department. Internal audit was conducted upto the period 2015-16 by the Ministry of Health & Family Welfare. There are 16 Internal Audit Paras outstanding as on 31.03.2023.

2. Adequacy of internal control system:

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

b) Two paras for the year 2008-09 were outstanding as on 31.03.2023.

3. System of physical verification of assets:

The physical verification of fixed assets was conducted for the year 2022-23 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 2022-23 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 31.03.202



सत्यमेव जयते

प्रोमी

उप-निदेशक (ए.एम.जी-IV)

कार्यालय महानिदेशक लेखापरीक्षा
(केन्द्रीय व्यय)
भारतीय लेखापरीक्षा एवं लेखा विभाग
Office of the Director General of Audit
(Central Expenditure)
Indian Audit and Accounts Department
SPEED POST

दिनांक: 09 OCT 2023

महोदय,

केंद्रीय योग एवं प्राकृतिक चिकित्सा अनुसंधान परिषद के वर्ष 2022-23 के वार्षिक लेखों 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/के.यो.प्र.चि.अ.प./2023-24/343 दिनांक: 9/10/23 को जारी किया गया है। लेखा परीक्षा के दौरान कुछ विसंगतियों को संलग्न अनुबंध में दर्शाया गया है।

अतः इन विसंगतियों पर आपका ध्यान आकर्षित करते हुए मेरा अनुरोध है कि इन पर उचित सुधारात्मक कारवाई की जाये।

अनुलग्नक: यथोपरि

राधा

भवदीया,

प्रोमी

डॉ. राघवेंद्र राव एम.

निदेशक,

केंद्रीय योग एवं प्राकृतिक चिकित्सा अनुसंधान परिषद,

आयुष मंत्रालय, 61-65,

जनकपुरी,

नई दिल्ली-110058

Please draw - 5/10/23
Ravi

SKA. 11/10/2023

11/10

Annexure to DO letter No. AMG-IV/SAR/CCRYN/2023-24/

1. Current Assets Loan and Advances (Schedule – 11) – ₹ 77.73 crore

The Council had closing balance of consumable items worth ₹ 0.73 lakh as on 31.03.2023, however, the same had not been reflected under the Current Assets. This has resulted in understatement of Current Assets and overstatement of Expenditure by like amount.

2. Income & Expenditure Account

2.1 Schedule – 12 (Income from Sales/Services) includes ₹ 0.78 lakh as net income under the head Treatment Assistant Training Course (TATC Programme). A total of 11 TATC students deposited total amount of ₹ 0.22 lakh as caution money @ ₹ 2000/- per student which is to be refunded back to the students. The Council has not shown the amount as Liability under Schedule - 7 (Current Liabilities and Provisions). This has resulted in overstatement of Income from Sales/Service (Schedule - 12) and understatement of Current Liabilities (Schedule - 7) by the like amount.

2.2 The Council has reflected income from TATC Programme as income from Sales/Services amounting to 0.78 lakh. However, this amount is shown after adjusting refund to 15 TATC Students who had deposited caution money @ ₹ 2000 per student amounting to ₹0.30 lakh in the Council at the time of their admission during the academic year 2021-22 whose liability was not created in the Balance Sheet. As this is a prior period expenditure and Council should have depicted the expenditure in separate head. This has resulted in overstatement of respective expenditure items to the extent of ₹ 0.30 lakh and understatement of excess of income over expenditure for the year ended 31.03.2023 to the equal extent.

2.3 The Council has shown Other Misc. Receipts amounting to ₹8,810 as Income from Sales/Services under Schedule-12. This Miscellaneous items includes like Postal Order (RTI Fees) which forms part of Other Income under Schedule - 18. This resulted in understatement of Other Income and overstatement of Income from Sales/Services by ₹ 8,810/-.

2.4 The Council has reflected CGHS Subscription (Pensioner & Employees) amounting to ₹ 1.22 lakh as Income from Sales/Services under Schedule 12 of Income & Expenditure Accounts. Further, it has also booked an amount of Rs.5.99 lakh in Schedule - 20 (Establishment Expenditure) under the head CGHS Contribution (Employees/pensioners). The recovery and payment of the CGHS contribution is not the income and expenditure of the Council. It should be depicted as liability of the Council.

2.5 The amount of ₹ 5.31 lakh under the head 'Staff Honorarium' in Schedule - 20 includes ₹ 4.03 lakh paid on various heads as detailed below –

(Amount in ₹)

Head	Amount
Honorarium for conducting site monitoring	2000
Fees for attending Screening Committee meeting for Start up Yoga Challenge	4000
Fees for SFC meeting	72000
Fees for Scientific Advisory Committee meeting of CCRYN	66000
Fees to non-official members for Interdisciplinary meeting of AYUSH R&D task force on High Impact Research on Yoga	84000
Fees for 41st, 42nd and 43rd SFC meeting	18000
Meeting of AYUSH interdisciplinary R&D task force on High Impact Research on Yoga	12000
Fees of meeting of Scientific Advisory Committee of CCRYN	12000
Provision created towards Honorarium paid to enquiry committee members	133900
Total	403900

The above expenses may form part of Other Administrative Expenses etc. instead of Establishment Expenditure. This resulted in overstatement of Establishment Expenditure (Schedule – 20) and understatement of Other Administrative Expenses (Schedule – 21) by ₹ 4.03 lakh.

2.6 As per the directions of the Ministry the Council had to refund the deposit amount of ₹130.50 Lakhs of the applicants of the Financial Assistance Scheme. The Council refunded ₹ 131.83 lakh to 264 Institution/applicant out of which refund to 29 Institution/applicant amounting to ₹ 15.74 lakh could not be finalised. The Council needed to create liability for the unrealised amount in Balance Sheet under Schedule 7 (Current Liabilities and Provisions) instead of showing it as adjustment under Other Administrative Expenses etc. under Schedule 21. This resulted in understatement of Other Administrative Expenses (Schedule 21) by ₹ 6.24 lakh and understatement of Current Liabilities and Provisions (Schedule 7) by ₹ 15.74 lakh.

2.7 The Council has shown ₹ 1.18 lakh as Audit Fees under Schedule-21 (Other Administrative Expenses etc.) on account of Audit Fees paid for FY 2021-22. This is prior period expenses and to be booked as such under separate head in the annual accounts. This resulted in understatement of prior period expenses and overstatement of Expenditure by ₹ 1.18 lakh. Further, Council also needs to create provision for audit fees in the accounts.

3. The Council while maintaining Contingency Advance Register has recorded advance given to Executive Engineer PHED Division amounting to ₹ 78.29 lakh and 1.17 crore for providing water supply facility for PGIYNER, Jhajjar (Haryana) on 30.11.2022 and 23.02.2023 respectively which was subsequently transferred to Capital Head. However, no correctional entry was made for this in the register.

4. The Council refunded ₹ 131.84 lakh to 264 institution/applicant in lieu of 2 per cent amount deposited by them while discontinuing the Scheme of Financial Assistance for establishment and running of Yoga & Naturopathy Clinics and Hospitals (OPD 10 beds, 20 beds, 30 beds, 50 beds and 100 beds) while approval of Ministry vide M-11012/5/2020-YN accorded to U.O note of the Council dated 19.03.2020 allowed only ₹ 130.50 lakh. The difference need to be reconciled.