

AUDITED ACCOUNTS 2022 -23



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

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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY			
<i>(An Autonomus Body under Ministry of AYUSH)</i>			
BALANCE SHEET AS ON 31st MARCH, 2023			
<i>(Amount in Rupees)</i>			
	Schedule	Current Year	Previous Year
CORPUS/ CAPITAL FUND AND LIABILITIES			
(1) CORPUS/ CAPITAL FUND	1	1,11,59,11,678	95,41,42,161
(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	57,09,75,170	48,00,22,129
(7) CURRENT LIABILITIES AND PROVISIONS	7	10,13,59,679	86,68,751
TOTAL		1,78,82,46,527	1,44,28,33,041
ASSETS			
(1) FIXED ASSETS	8	99,63,95,910	88,17,72,188
(2) INVESTMENTS FROM EARMARKED/ ENDOWMENT FUNDS"	9	-	-
(3) INVESTMENTS - OTHERS	10	1,45,34,105	79,21,142
(4) CURRENT ASSETS, LOANS, ADVANCES ETC.	11	77,73,16,512	55,31,39,711
(5) MISC. EXPENDITURE (To the extent not written off or adjusted)		-	-
TOTAL		1,78,82,46,527	1,44,28,33,041
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES & NOTES ON ACCOUNTS	25		

As per Our Separate Compilation Report of even date attached herewith.


(CA Susheel K Gupta)
Chartered Accountants


(Prerna)
Accountant


(Sh. Surander Sandhu)
Drawing & Disbursing officer


(Dr. Raghavendra Rao M.)
Director



CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY <i>(An Autonomus Body under Ministry of AYUSH)</i>				
Schedules Forming Part of Balance Sheet as on 31-03-2023				
Schedule -1: (CORPUS/CAPITAL FUND)				
<i>(Amount in Rupees)</i>				
Corpus/Capital Fund:	Current Year		Previous Year	
Balance as at the beginning of the year		95,41,42,161		95,60,67,465
Add:- Capital Grant received during the year		20,00,00,000		
Add: Contributions to Corpus/Capital Fund:				
Prior years' Cost of Various Lands		-	10,79,334	
Net Income transferred from Income and Expd A/C	1,26,27,696	1,26,27,696	(65,59,164)	(54,79,830)
Assets Purchased/capitalised during the year:				
1. PGIYNER Haryana (WIP)		-	-	
2. PGIYNER Karnataka(WIP)		-	-	-
3. Others	1,81,88,303	1,81,88,303	1,78,07,540	1,78,07,540
Add:- Fixed assets and current assets Transferred from CRI/PGIYNER, Jhajjar Accounts		93,80,308		
Add:- Fixed assets and current assets Transferred from CRI/PGIYNER, Nagamangala Accounts		1,25,26,251		
Less:				
Bank Interest refunded to Ministry of Health & Family Welfare			-	-
Transferred to Deferred Credit Liability (Adv to NPCC Haryana and Karnataka)		9,09,53,041		1,42,50,000
Transferred to Deferred Credit Liability (adv to NPCC Karnataka)			-	3,014
Balance as at the year end		1,11,59,11,678		95,41,42,161

As per Our Separate Compilation Report of even date attached herewith.

Sch-2 to 5- Nil

(CA Susheel K Gupta)
Chartered Accountants

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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY (An Autonomus Body under Ministry of AYUSH)			
Schedules Forming Part of Balance Sheet as on 31-03-2023 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		48,00,22,129	46,66,65,074
Add: Capital grant released during the year:			-
(i) NPCC, Haryana	-		-
(ii) NPCC, Karnataka	-		-
Add: Capital grant Transferred from Corpus:			
(i) NPCC, Haryana	3,31,18,771		1,42,50,000
(ii) NPCC, Karnataka	5,78,34,270		3,014
		9,09,53,041	-
			1,42,53,014
Less:			
(i) Assets Capitalized/Expenses made during the year:			-
NPCC, Karnataka	-		-
NPCC, Haryana	-		-
CPWD, Odisha	-		8,95,959
		-	8,95,959
Net Balance at the end of the year		57,09,75,170	48,00,22,129

As per Our Separate Compilation Report of even date attached herewith.


(CA Susheel K Gupta)
Chartered Accountants


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Accountant


(Sh. Surander Sandhu)
Drawing & Disbursing officer


(Dr. Raghavendra Rao M.)
Director



CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY <i>(An Autonomus Body under Ministry of AYUSH)</i>				
Schedules Forming Part of Balance Sheet as on 31-03-2023				
Schedule -7: (CURRENT LIABILITIES AND PROVISIONS)				
<i>(Amount in Rupees)</i>				
	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))		10,01,15,022		74,24,094
Total (B)		10,01,15,022		74,24,094
Total (A+B)		10,13,59,679		86,68,751

As per Our Separate Compilation Report of even date attached herewith.

(CA Susheel K Gupta)
Chartered Accountants

(Prerna)
Accountant

(Sh. Surander Sandhu)
Drawing & Disbursing officer

(Dr. Raghavendra Rao M.)
Director



Annexure I to Schedule -7: CURRENT LIABILITIES AND PROVISIONS				
	Current Year		Previous Year	
Liabilities for bills:				
(i) M/S Bedi & Bedi Associates	8,51,556		8,51,556	
(ii) M/S Sainik Surveliance 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 to Ministry	9,13,36,682		1,900	
(ii) Children Education Allowance	1,35,000		2,16,000	
(iii) Contingency Expense- Rohini	-		7,080	
(iv) Contingency Expense	2,25,976		12,723	

As per Our Separate Compilation Report of even date attached herewith.

Contd./-

(CA Susheel K Gupta)
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(Dr. Raghavendra Rao M.)
Director



Annexure I to Schedule -7: CURRENT LIABILITIES AND PROVISIONS					
		Current Year		Previous Year	
(v)	Contingency Arogya Payable	5,78,342		-	
(vi)	Legal & Professional Services payable	33,300		-	
(vii)	Contingency Expense (Bhopal OPD)	-		418	
(viii)	GPF Account	2,67,500		1,95,000	
(ix)	GSLIS	1,140		1,140	
(x)	CGHS Contribution Payable	2,45,888			
(xi)	Hiring of taxi	68,734		64,091	
(xii)	Medical Reimbursement	36,200		1,923	
(xiii)	NPS (Subscription)	63,591		57,824	
(xiv)	NPS (Council's Contribution)	89,026		80,954	
(xv)	Petrol & Fuel	8,704		11,641	
(xvi)	Wages (MBIY)	3,92,879		4,34,129	
(xvii)	Wages (NISG)	-		39,463	
(xviii)	Salary	10,49,750		10,55,865	
(xix)	TA	4,30,751		42,099	
(xx)	TDS	1,56,214		1,32,580	
(xxi)	Telephone expense	4,372		4,244	
(xxii)	Wages - IMR	28,980		39,060	
(xxiii)	Wages - Consultants	2,53,805		3,11,822	
(xxiv)	Wages CRI - Rohini	6,71,789		7,83,980	
(xxv)	Wages - Outsourcing	20,84,152		22,84,789	

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Contd./-

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(Dr. Raghavendra Rao M.)
Director



Annexure I to Schedule -7: CURRENT LIABILITIES AND PROVISIONS				
	Current Year		Previous Year	
(xxvi) Water Expenses Payable	2,320		-	
(xxvii) Wages(Jhajjar)	6,61,142		6,30,932	
(xxviii) Wages (Nagamangala)	6,11,589		6,56,208	
(xxix) Staff Car Maintainance Payable	28,876		-	
(xxx) Postage Expenses	2,200		1,355	
(xxxi) ISMSH Thrift & Credit Society	51,964		41,419	
(xxxii) Income Tax	2,02,600		1,62,050	
(xxxiii) Honorarium & Sitting fees	1,33,900		-	
(xxxiv) Electricity Expense (Jhajjar)	1,68,572		71,184	
(xxxv) Electricity Expense (Nagamangala)	89,084		82,221	
		10,01,15,022		74,24,094
Total		10,13,59,679		86,68,751

As per Our Separate Compilation Report of even date attached herewith.

Contd./-

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Drawing & Disbursing officer

(Dr. Raghavendra 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 31.3.2023
FIXED ASSETS

(Amount in Rupees)

DESCRIPTION	GROSS BLOCK					DEPRECIATION / AMORTISATION					NET BLOCK	
	Cost/valuations at beginning of the year	Additions during the year	Rectification of Total*	Deductions during the year	Cost/valuation at the year-end	As at the beginning of the year	Accounted for the year end 31.03.2023	Rectification of Total*	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	1,38,61,449	2,36,04,702	(62,071)	-	3,74,66,151	50,79,985	31,80,060	(62,071)	-	82,60,045	2,92,06,106	87,81,464
2. Office Equipment	1,10,55,765	2,05,59,889	81,195	-	3,16,15,654	62,72,804	23,43,585	81,195	-	86,16,389	2,29,99,265	47,82,961
3. Computer & its Peripherals	75,20,313	21,24,233		-	96,44,546	50,49,594	15,14,771			65,64,365	30,80,181	24,70,719
4. Library Books	5,22,926	8,500		-	5,31,426	5,21,345	2,332			5,23,677	7,749	1,581
5. Motor Vehicle	5,46,795	-		-	5,46,795	3,40,571	30,934			3,71,505	1,75,290	2,06,224
6. Lands	94,23,664	-		-	94,23,664	7,63,009	96,172			8,59,181	85,64,483	86,60,655
7. Kitchen Equipments	60,46,000	24,12,000		5,000	84,53,000	-	12,67,950			12,67,950	71,85,050	60,46,000
8. Plant & Machinery	28,62,500	70,69,565		-	99,32,065	2,14,688	14,23,107			16,37,795	82,94,270	26,47,812
9. Software & intangible assets	2,69,274	14,63,200		-	17,32,474	33,659	4,24,704			4,58,363	12,74,111	2,35,615
10. PGIYNERs/ CRIYNS Lab Equipments	-	6,76,70,248		-	6,76,70,248	-	-			-	6,76,70,248	-
Total (A)	5,21,08,686	12,49,12,337	19,124	5,000	17,70,16,023	1,82,75,6	1,02,83,615	19,124	-	2,85,59,270	14,84,56,753	3,38,33,031

(CA Susheel K Gupta)
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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 31.3.2023
FIXED ASSETS

DESCRIPTION	GROSS BLOCK					DEPRECIATION / AMORTISATION					NET BLOCK	
	Cost/valuations at beginning of the year	Additions during the year	Rectification of Total*	Deductions during the year	Cost/valuation at the year-end	As at the beginning of the year	Accounted for the year end 31.03.2023	Rectification of Total*	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-Progress												
PGYNER (Karnataka)	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	6,66,79,748
Phase 2	34,03,87,171				34,03,87,171						34,03,87,171	34,03,87,171
PGYNER (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	5,89,99,685
Phase 2	38,18,72,553				38,18,72,553						38,18,72,553	38,18,72,553
Standing Trees at Odisha	-	-		-	-	-	-	-	-	-	-	-
Total (B)	84,79,39,157	-	19,124	-	84,79,39,157	-	-	-	-	-	84,79,39,157	84,79,39,157
(C) Total of Current Year	90,00,47,843	12,49,12,337	19,124	5,000	1,02,49,55,180	18,275,655	1,02,83,615	19,124	-	2,85,59,270	99,63,95,910	88,17,72,188
(D) Previous Year	88,11,61,296	2,72,30,874	-	83,44,327	90,00,47,843	14,335,828	39,39,958	-	131	1,82,75,655	88,17,72,188	86,68,25,468

(CA Susheel K Gupta)
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(Prerna)
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(Sh. Surander Sandhu)
Drawing & Disbursing officer

(Dr. Raghavendra 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		88,17,72,188		86,68,25,468
Add: Capitilised				
(A) Assets	12,49,12,337		2,72,30,874	
Less: - Write off during the year/Transferred from one assets head to another assets head/ amount wrongly taken in assets instead of expense last year, now rectified	5,000	12,49,07,337	83,44,327	1,88,86,547
Total		1,006,679,525		885,712,015
Less:				
Depreciation during the year	1,02,83,615		39,39,958	
Deduction during the year	-	1,02,83,615	(131)	39,39,827
Balance		99,63,95,910		88,17,72,188

Schedule 9 - NIL

As per Our Separate Compilation Report of even date attached herewith.

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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY (An Autonomus Body under Ministry of AYUSH)			
Schedules Forming Part of Balance Sheet As on 31-03-2023 Schedule -10 (INVESTMENTS-OTHERS)			
(Amount in Rupees)			
Description	Current Year		Previous Year
Investment in FDR			
Balance as at the beginning of the year	79,21,142		77,52,000
Add : Investment made during the year	1,45,34,105		79,21,142
Less : FDRs matured during the year	79,21,142		77,52,000
Net Balance		1,45,34,105	79,21,142

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Director



CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY (An Autonomus Body under Ministry of AYUSH)				
Schedules Forming Part of Balance Sheet As on 31-03-2023 Schedule -11 (CURRENT ASSETS, LOANS AND ADVANCES ETC.)				
(Amount in Rupees)				
Description	Current Year		Previous Year	
(A) CURRENT ASSETS:				
(1) PRICED PUBLICATIONS:				
Opening balance	7,92,037		8,11,682	
Add: Purchase during the year	-		-	
Less: (i) Sale during the year	22,133		23,951	
(ii) Discount during the year	4,772		6,239	
(iii) Subsidy during the year and rectification of previous year	(6,611)		(10,545)	
(iv) Complementary	-		-	
Net balance		7,71,743		7,92,037
(2) Cash balance in hand		-		-
(3) Bank Balances:				
(i) State Bank of India (Savings A/c) (10502082729)	9,13,36,682		10,95,875	
(ii) State Bank of India (Current A/c) (35643799976)	4,60,094	9,17,96,776	20,97,586	31,93,461
TOTAL (A)		9,25,68,519		39,85,498

As per Our Separate Compilation Report of even date attached herewith.

Contd./-

(CA Susheel K Gupta)
Chartered Accountants

(Prerna)
Accountant

(Sh. Surander Sandhu)
Drawing & Disbursing officer

(Dr. Raghavendra Rao M.)
Director



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

Schedules Forming Part of Balance Sheet As on 31-03-2023
Schedule -11 (CURRENT ASSETS, LOANS AND ADVANCES ETC.)

(Amount in Rupees)

Description	Current Year		Previous Year	
(B) LOANS, ADVANCES AND OTHER ASSETS:				
(1) TA Advance				
Opening Balance	-		-	
Add:Paid during the year	10,52,045		1,83,000	
Less: - Adjusted	9,94,003		1,83,000	
Net balance		58,042	-	-
(2) Contingency Advance				
OP Bal. Contingency	26,34,262		21,70,007	
Add:Paid during the year	44,74,773		24,13,688	
Less: - Adjusted	35,37,730		19,49,433	
Net balance		35,71,305	-	26,34,262
(3) LTC Advance				
Opening Balance	-		1,69,783	
Add:Paid during the year	1,49,538		1,92,660	
Less: - Adjusted	1,49,538		3,62,443	
Net balance		-		-
(4) Advance to NPCC for PGIYNERs (For Construction out of Capital Grant)				
Opening Balance	46,57,72,129		46,57,69,115	
Add:Transferred from Advance to NPCC (other purposes)	1,42,50,000			
Add:Paid during the year	9,09,53,041		3,014	
Less: Amt. adjusted as expenditure	-		-	
Net balance		57,09,75,170		46,57,72,129

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Schedules Forming Part of Balance Sheet As on 31-03-2023
Schedule -11 (CURRENT ASSETS, LOANS AND ADVANCES ETC.)

(Amount in Rupees)

Description	Current Year		Previous Year	
(5) Advance to NPCC for PGIYNERs (General)				
Opening Balance	4,30,45,292		4,30,45,292	
Add:Paid during the year	-		-	
Less: Amt. adjusted as expenditure	-		-	
Net balance		4,30,45,292		4,30,45,292
(6) Advance to NPCC for PGIYNERs (For Other Purposes out of Capital Grant)				
Opening Balance	1,42,50,000			
Add:Paid during the year	-			
Less: Amt. transfrred to NPCC Advance for contruction purposes	1,42,50,000			
Net balance		-		1,42,50,000
(7) Advance to Executive Engineer (PWD) for CRI (Odisha)				
Opening Balance	-			
Add:Paid during the year	-			
Less: - Adjusted	-			
Net balance		-		-
(8) Advance to CPWD (HQ Renovation)				
Opening Balance	98,59,879			
Add:Paid during the year	-			
Less: - Adjusted	-			
Net balance		98,59,879		98,59,879

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Schedules Forming Part of Balance Sheet As on 31-03-2023
Schedule -11 (CURRENT ASSETS, LOANS AND ADVANCES ETC.)


(Amount in Rupees)

Description	Current Year		Previous Year	
(9) Advance to UHBVNL (Electricity, Jhajjar)				
Opening Balance	77,33,559			
Add:Paid during the year	-			
Less: - Adjusted	-			
Net balance		77,33,559		77,33,559
(10) Telephone Security				
Opening Balance	17,122			
Add:Paid during the year	-			
Less: Adjusted	-			
Net balance		17,122		17,122
(11) Grant in Aid (ICCR for IDY)				
Opening Balance	-		2,00,00,000	
Add:Paid during the year	-		-	
Less: Adjusted	-		2,00,00,000	
Net balance		-	-	-
(12) GIA Fellowship advance				
Opening Balance	2,72,518		11,62,535	
Add:Paid during the year	-		2,80,056	
Less: Amt. adjusted as expenditure	-		11,70,073	
Net balance		2,72,518		2,72,518
(13) GIA Kaivalyadham				
Opening Balance	12,15,410		7,28,169	
Add:Paid during the year	8,73,018		19,29,036	
Less: Adjusted	-		14,41,795	
Net balance		20,88,428		12,15,410

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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY (An Autonomus Body under Ministry of AYUSH)			
Schedules Forming Part of Balance Sheet As on 31-03-2023 Schedule -11 (CURRENT ASSETS, LOANS AND ADVANCES ETC.)			
(Amount in Rupees)			
Description	Current Year		Previous Year
(14) GIA Samskriti Foundation			
Opening Balance	12,50,000		12,50,000
Add:Paid during the year	11,25,000		25,00,000
Less: Adjusted	12,50,000		25,00,000
Net balance		11,25,000	12,50,000
(15) GIA Nimhans Advances			
Opening Balance	3,58,745		14,57,056
Add:Paid during the year	4,91,188		-
Less: Adjusted	3,58,559		10,98,311
Net balance		4,91,374	3,58,745
(16) GIA AIIMS RISHIKESH			
Opening Balance	8,00,000		-
Add:Paid during the year	26,00,000		8,00,000
Less: Adjusted	-		-
Net balance		34,00,000	8,00,000
(17) GIA PGIMER CHD			
Opening Balance	8,00,000		-
Add:Paid during the year	20,00,000		8,00,000
Less: Adjusted	-		-
Net balance		28,00,000	8,00,000
(18) GIA AIIMS RAIPUR			
Opening Balance	8,00,000		-
Add:Paid during the year	24,00,000		8,00,000
Less: Adjusted during the year	5,00,000		-
Net balance		27,00,000	8,00,000

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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY <i>(An Autonomus Body under Ministry of AYUSH)</i>			
Schedules Forming Part of Balance Sheet As on 31-03-2023			
Schedule -11 (CURRENT ASSETS, LOANS AND ADVANCES ETC.)			
<i>(Amount in Rupees)</i>			
Description	Current Year		Previous Year
(19) Advance to PHED (WTP) for Jhajjar			
Opening Balance	-		-
Paid during the year	1,95,72,000		-
Less: - Adjusted during the year	-		-
Net balance		1,95,72,000	-
(20) Procurement Advances			
Opening Balance	-		-
Paid during the year	2,78,01,926		-
Less: - Adjusted during the year	2,20,50,469		-
Net balance		57,51,457	-
(21) GIA - IMR			
Opening Balance	-		-
Paid during the year	1,10,29,111		-
Less: - Adjusted during the year	-		-
Net balance		1,10,29,111	-
(22) Bank Interest Accrued on FDR		1,70,414	3,18,646
(23) Bank Interest Accrued on Savings A/c		87,322	26,651
(24) Cash in hand		-	-
TOTAL (B)		68,47,47,993	54,91,54,213
TOTAL (A+B)		77,73,16,512	55,31,39,711

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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY <i>(An Autonomus Body under Ministry of AYUSH)</i>			
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 2022-23			
<i>(Amount in Rupees)</i>			
(A) INCOME	Schedule	Current Year	Previous Year
1. Income from Sales/ Services	12	44,18,424	-
2. Grants/Subsidies	13	12,42,89,135	55,91,15,592
3. Fees/ Subscriptions	14	-	-
4. Income from Investment	15	-	-
5. Income from Royalty, Publication etc.	16	-	-
6. Interest Earned	17	73,98,444	71,69,558
7. Other Income	18	-	16,65,510
8. Increase / (decrease) in stock of Finished Goods & Work in progress	19	-	-
TOTAL (A)	12	136,106,003	567,950,660
(B) EXPENDITURE			
1. Establishment Expenses	20	7,63,22,427	8,66,26,985
2. Other Administrative Expenses etc.	21	2,81,23,010	45,46,05,925
3. Expenditure on Grant,Subsidies etc.	22	86,77,993	91,41,042
4. Interest	23	-	-
5. Depreciation	21	1,02,83,615	32,73,100
TOTAL (B)		12,34,07,045	55,36,47,052

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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY <i>(An Autonomus Body under Ministry of AYUSH)</i>			
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 2022-23			
<i>(Amount in Rupees)</i>			
Balance being excess of Income over Expenditure (A-B)		1,26,98,958	1,43,03,608
Prior Period Income		-	-
Prior Period Amortisation/Expense		71,262	2,08,62,772
Transfer to Special Reserve (Specify each)		-	-
Transfer to/from General Reserve		-	-
BALANCE BEING SURPLUS (DEFICIT) CARRIED TO CORPUS/CAPITAL FUND		1,26,27,696	(65,59,164)
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES & NOTES ON ACCOUNTS	25		

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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY (An Autonomus Body under Ministry of AYUSH)				
Schedules forming part of Income & Expenditure for the year 2022-23 Schedule -12 (INCOME FORM SALES/SERVICES)				
(Amount in Rupees)				
Description	Current Year		Previous Year	
Treatment charges (CRI Rohini)	35,46,000			
TATC Programme	77,600			
Other Misc. Receipts	8,810			
Yoga Class Fees	4,29,640			
Treatment charges from OPDs outside Delhi	2,34,274			
CGHS Subscription (Pensioners & Employees)	1,22,100	44,18,424		-
Total		44,18,424		-

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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY (An Autonomus Body under Ministry of AYUSH)				
Schedules forming part of Income & Expenditure for the year 2022-23 Schedule -13 (GRANTS/SUBSIDIES) (Irrevocable Grants & Subsidies Received From Ministry)				
(Amount in Rupees)				
Description	Current Year		Previous Year	
(1) Grants (General)	17,18,64,120		34,45,25,032	
Less: - Grant Capitalized	1,81,88,303		1,78,07,540	
Less: - Provision made of unspent balance	5,23,28,727	10,13,47,090	1,900	32,67,15,592
(2) Grants (Capital)	-		20,00,00,000	
Less: - Grant Capitalized	-	-	-	20,00,00,000
(3) Grants (Salary)	6,12,00,000		3,24,00,000	
Less: - Provision made of unspent balance	3,82,57,955	2,29,42,045	-	3,24,00,000
Total		12,42,89,135		55,91,15,592

Schedule 14 to 16-NIL

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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY (An Autonomus Body under Ministry of AYUSH)				
Schedules forming part of Income & Expenditure for the year 2022-23 Schedule -17 (INTEREST EARNED)				
(Amount in Rupees)				
Description	Current Year		Previous Year	
(1) On Term Deposit:				
Accrued Interest on FDRs (of Internal Revenue)	4,64,731		3,87,798	
(2) On Savings Accounts:				
Add: Interest received & accrued on Savings A/cs	69,33,713	73,98,444	67,81,760	71,69,558
Total		73,98,444		71,69,558

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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY (An Autonomus Body under Ministry of AYUSH)			
Schedules forming part of Income & Expenditure for the year 2022-23 Schedule -18 (OTHER INCOME)			
(Amount in Rupees)			
Description	Current Year		Previous Year
Postage receipts	-		81
Treatment charges (CRI Rohini)	-		11,34,685
TATC Programme	-		1,81,800
Other Misc. Receipts	-		1,159
Yoga Class Fees	-		7,050
Reciepts from OPDs outside Delhi	-		2,07,393
Bank Charges Refunded	-		2,242
Refund of Hospital Grant scheme returned	7,50,000		-
Less: - Provision made to be refunded to Ministry	(7,50,000)		-
Net Balance	-	-	-
CGHS Subscription (Pensioners & Employees)	-		1,21,600
Tender Cost	-		2,000
Central Registration Fee	-		7,500
	-	-	1,665,510
Total	-	-	16,65,510

Schedule 19 - Nil

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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY (An Autonomus Body under Ministry of AYUSH)		
Schedules forming part of Income & Expenditure for the year 2022-23 Schedule -20 (ESTABLISHMENT EXPENDITURE)		
(Amount in Rupees)		
Description	Current Year	Previous Year
1. Salaries	1,92,16,731	1,80,53,000
2. Medical Reimbursement	16,31,868	3,06,305
3. Leave Salary & Pension Contribution	-	71,559
4. Children Education Allowance	1,35,000	2,43,000
5. Leave Encashment	80,270	32,907
6. LTC/Hometown Expenditure	1,88,227	4,29,895
7. CGHS Contribution (Employees and pensioners)	5,99,352	3,58,587
8. Council's Contribution to NPS	10,46,203	12,59,992
9. MACP Arrear	1,01,777	-
10. Staff Honorarium	5,31,400	2,70,500
11. Arrear of Pay	-	62,604
12. Uniform Allownce	20,000	25,000
13. Wages (Outsourcing)	2,55,59,772	3,07,53,272
14. Wages (Jhajjar)	44,59,412	76,68,913
15. Wages (Nagamangala)	43,14,708	79,73,533
16. Wages -Consultants	39,22,125	47,24,564
17. Wages -CRI Rohini	79,03,113	90,80,745
18. Wages - NISG	6,31,389	20,72,828
19. Wages - IMR	3,93,250	3,41,553
20. Wages - MBIY	52,92,329	27,80,126
21. DA Arrear	2,95,501	1,18,102
Totals	7,63,22,427	8,66,26,985

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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY <i>(An Autonomus Body under Ministry of AYUSH)</i>				
Schedules forming part of Income & Expenditure for the year 2022-23				
Schedule -21 (OTHER ADMINISTRATIVE EXPENSES ETC.)				
<i>(Amount in Rupees)</i>				
Description	Current Year		Previous Year	
Audit Fees		1,18,580		1,01,060
Hindi Divas		6,17,751		1,70,793
Hiring of Taxi		10,39,759		10,52,351
TA Expense		16,25,236		6,72,581
TA Naturopathy Day		-		7,82,944
Misc. Office Expenses *		1,15,518		10,89,565
Transfer to pension		-		1,18,63,076
Legal & Professional Fees		1,22,000		1,79,694
Petrol & Fuel		97,534		83,180
Maintenance of Staff Car		49,470		-
Printing & Stationery		13,30,923		8,56,646
Printing & Stationery (Jhajjar)		46,350		-
Bank Charges		3,393		265
Health/Arogya Melas**:			1,43,902	
(i) T.A.	6,43,727		11,34,658	
(ii) Contingency	16,27,423	22,71,150	-	12,78,560
Contingency(Jhajjar)		9,32,544		3,69,295
Electricity Expenses (Jhajjar)		9,27,228		11,27,335
Interent Lease Line Exp (Jhajjar)		9,44,000		15,45,962

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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY <i>(An Autonomus Body under Ministry of AYUSH)</i>				
Schedules forming part of Income & Expenditure for the year 2022-23				
Schedule -21 (OTHER ADMINISTRATIVE EXPENSES ETC.)				
<i>(Amount in Rupees)</i>				
Description	Current Year		Previous Year	
Petrol & Fuel (Jhajjar)		67,118		99,535
TA Expenses (Jhajjar)		36,586		31,157
Water Expenses (Jhajjar)		1,34,400		61,120
Water Expenses HQ		7,200		-
Contingency(Nagamangala)		2,80,454		51,420
Electricity Expenses (Nagamangala)		6,15,645		4,02,153
Interent Lease Line Exp (Nagamangala)		77,590		9,44,000
TA Expenses (Nagamangala)		1,712		47,696
Refund of Hospital Grant		(6,24,000)		(1,15,000)
Advertisement		57,350		2,90,805
Research journal		-		59,000
Research & Publication		1,37,488		-
Contingency (CRI Rohini)		8,01,333		2,43,255
Electricity (CRI Rohini)		6,00,000		2,00,000
Contingency Expenses		12,99,656		22,38,572
Contingency (New CRIs projects drawings)		9,27,480		-
Contingency-Naturopathy Day		21,77,487		12,33,544
Contingency -Others***		50,155		53,221
Advertisement (Naturopathy Day)		2,36,000		-
TA (Naturopathy Day)		26,31,984		-

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Schedules forming part of Income & Expenditure for the year 2022-23 Schedule -21 (OTHER ADMINISTRATIVE EXPENSES ETC.)			
<i>(Amount in Rupees)</i>			
Description	Current Year		Previous Year
Contingency (IDY)		10,77,939	7,54,060
TA (IDY)		2,76,683	-
Printing Expenses (IDY)		1,25,080	-
Staff Car Insurance		-	7,931
Bank Interest refunded to ministry		68,73,044	67,66,433
Sanitizer, mask, gloves		15,029	68,022
Transfer to Jhajjar (Capital)		-	10,00,00,000
Transfer to Nagamangala (Capital)		-	10,00,00,000
Transfer to Jhajjar (General)		-	11,00,00,000
Transfer to Nagamangala (General)		-	11,00,00,000
Cost of books sold:			
(i) Discount during the year	4,772		6,239
(ii) Subsidy during the year	(6,611)		(10,545)
(iii) Complementary	-	(1,839)	-
Total		2,81,23,010	45,46,05,925
Deprication and Amortization of Assets (during the year)	-	1,02,83,615	-
Total		3,84,06,625	45,78,79,025

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Annexure I to Schedule-21			
Details of Misc. Office Expenses *			
	Current Year		Previous Year
1. Telephone & internet Exp		68,034	38,036
2. Postage Expenses		21,981	52,700
3. Conveyance		25,503	22,788
4. Software & Technology Related Expenses		-	9,76,041
Total		1,15,518	10,89,565

Annexure II to Schedule-21			
Details of Health/Arogya Melas **			
T.A (Arogya)	Amount (Rs.)	Contingency (Arogya)	Amount (Rs.)
Assam	26,057	Assam	1,38,262
Bangalore	23,932	Bangalore	3,58,830
Chandigarh	2,602	Bhopal	1,56,223
Delhi	55,954	Delhi	19,357
Goa	2,32,590	Goa	16,824
Gujarat	21,913	Jammu	1,27,360
Jammu	18,028	Kerala	1,72,236
Kelala	30,394	Maharashtra	3,04,747
Madhya Pradesh	16,310	Manipur	1,66,786
Maharashtra	41,975	Meghalaya	51,415
Manipur	11,400	Rajasthan	170
Meghalaya	14,359	Rishikesh	1,14,859
Mizoram	47,696	Uttar Pradesh	354
Punjab	14,551		
Rajasthan	42,480		
Uttar Pradesh	42,046		
West Bengal	1,440		
Total	6,43,727	Total	16,27,423

As per Our Separate Compilation Report of even date attached herewith.

Contd./-

(CA Susheel K Gupta)
Chartered Accountants

(Prerna)
Accountant

(Sh. Surander Sandhu)
Drawing & Disbursing officer

(Dr. Raghavendra Rao M.)
Director



Annexure III to Schedule-21

Details of Contingency - Others***

Particulars	Current Year	Previous Year
Contingency - Bhopal OPD	32,690	24,143
Contingency - Agartala OPD	5,000	540
Contingency - Bhuwaneshwar OPD	12,465	28,538
Total	5,01,55	53,221

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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY (An Autonomus Body under Ministry of AYUSH)				
Schedules forming part of Income & Expenditure for the year 2022-23 Schedule -22 (EXPENDITURE ON GRANTS, SUBSIDIES ETC.)				
(Amount in Rupees)				
Description	Current Year		Previous Year	
Grants-in-aid:				
(i) International Day of Yoga	-		-	
(ii) Yoga Fest	68,64,120		25,25,032	
(iii) AIIMS(Raipur)	4,98,303		-	
(iv) Grant-in- aid Fellowship	-		11,70,073	
(v) Kaivalyadham	-		18,52,673	
(vi) NIMHANS CRC	71,967		10,98,311	
(vii) SAMSKRITI FOUNDATION	12,43,603		24,94,953	
		86,77,993		91,41,042
Total		86,77,993		91,41,042

Schedule 23 - Nil

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ANNUAL REPORT 2022-23
CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY

CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY					
(An Autonomus Body under Ministry of AYUSH)					
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR 2022-23					
(Amount in Rupees)					
RECEIPTS			PAYMENTS		
	Current year	Previous Year		Current Year	Previous Year
Opening Balances:			Contingency (CRI Rohini)	8,03,367	1,87,866
Bank Balances:			TA (IDY)	2,76,683	-
Saving Account (10502082729)	10,95,875	45,70,019	Contingency -(IDY)	10,77,939	7,78,328
Current Account (35643799976)	20,97,586	4,88,767	Printing Expense (IDY)	1,22,578	-
Cash in Hand	-	-	NPCC Advance (Haryana) (For Construction -Capital)	3,31,18,771	-
Grants Received From Govt. of India (MINISTRY OF AYUSH)	43,30,64,120	57,69,25,032	NPCC Advance (Karnataka) (For Construction Capital)	5,78,34,270	3,014
Other Receipts:			Procurement Advances	2,78,01,926	-
Sale of Books/CD	22,133	23,951	Grant-in-aid (Research):		
Fee from Yoga Class	4,29,640	7,050	(i) Grant-in-aid(NIMHANS)	4,91,188	-
CRI, Rohini Receipts	35,46,000	11,34,685	(ii) Grant-in-aid (Sanskriti foundation)	11,25,000	25,00,000
TATC Programme	1,07,600	1,81,800	(iii) Grant-in-aid (Kaivalayadham)	8,73,018	23,39,914
Receipts from OPDs outside Delhi	2,34,274	2,07,393	Grant-in-aid (Fellowship)	-	2,80,056
Misc. Receipt	8,810	1,159	Grant-in-aid (Yoga Fest)	68,64,120	25,25,032
Postage Receipts	-	81	Grant-in-aid (AIIMS-Raipur)	24,00,000	8,00,000
Central Registration Fee	-	7,500	Grant-in-aid (AIIMS-Rishikesh)	26,00,000	8,00,000
Tender Cost	-	2,000	Grant-in-aid (PGIMER-CHD)	20,00,000	8,00,000

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ANNUAL REPORT 2022-23
CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY

CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY					
<i>(An Autonomus Body under Ministry of AYUSH)</i>					
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR 2022-23					
<i>(Amount in Rupees)</i>					
RECEIPTS			PAYMENTS		
	Current year	Previous Year		Current Year	Previous Year
Bank Interest (including t/f from CRI/PGI accounts, jhajjar and Nagamangala)	68,73,044	67,66,433	GIA Advance - VPCI (IMR)	16,22,600	-
Interest on FDR received	6,12,963	1,69,142	GIA-ADVANCE DR. DY PATIL VIDYAPEETH (IMR)	30,66,359	-
TA Advance	7,25,738	90,869	GIA NIMHANS (SDG-IMR)	9,74,908	-
Contingency Advance	17,22,308	8,55,774	GIA-ADVANCE-AIIMS AYUSH FUND (IMR)	15,10,172	-
LTC/HomeTown Adv.	1,49,538	3,62,443	GRANT-IN-ADVANCE (IIT MANDI) (IMR)	38,55,072	-
GIA Advance (Sanskriti Foundation)	6,397	5,047	Investment in FDR (Internal revenue)	1,45,34,105	79,21,142
GIA Advance (Nimhans)	2,86,592	-	Refund of Hospital Grant Scheme	5,10,000	15,10,000
Procurement Advances	1,34,17,269	-	Research Journal	-	57,820
Bank Charges refunded	354	2,242	Office Equipment	1,75,33,131	5,38,761
T/F from pension to Main Account	1,10,24,496	1,17,96,001	Computer & peripherals	18,99,158	20,75,889
Electricity PGIYNER Jhajjar (cancelled)	1,73,685	45,866	Kitchen Equipments	12,32,000	6,046,000
GIA Advance (AIIMS-Raipur)	1,697	-	Plant & Machinery	70,12,000	28,62,500
T/F from GPF A/c	5,00,000	-	Software Purchased		2,45,674

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ANNUAL REPORT 2022-23
CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY

CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY					
(An Autonomus Body under Ministry of AYUSH)					
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR 2022-23					
(Amount in Rupees)					
RECEIPTS			PAYMENTS		
	Current year	Previous Year		Current Year	Previous Year
Refund of Hospital Grant scheme returned	18,84,000	16,25,000	Furniture & Fixture	33,65,945	60,12,085
TA Expense (Returned)	-	46,441	Lab Equipments	6,17,78,095	-
FDr Matured	79,21,142	77,52,000	Liabary Books	8,500	-
Medical Expenses (Payment Cancelled)	-	1,50,025	Intangible Assets	13,16,880	-
Wages MBIY (CHD) (Returned)	-	27,000	Other Payments :		
Contingency (IDY) (Returned)	-	25,000	Contingent Expenses	12,85,254	20,70,831
Recoveries made from Pay Bills:			Wages NISG	6,70,852	20,33,365
CGHS (Subcription)	44,700	43,200	Wages AIIMS _Raipur	14,56,316	6,23,977
GSLIS	480	960	Wages AIIMS -Rishikesh	16,84,684	7,67,933
LIC Amt Received	19,910	17,489	Wages PGIMER-CHD	16,99,189	7,20,286
			Electricity(CRI Rohini)	6,00,000	2,00,000
			Contingency Expenses (Arogya Banglore)	41,100	-
			Prior Period Expenses	-	33,517
			Contingency (Bhopal)	30,980	24,318
			Contingency (Bhuwaneshwar)	12,465	28,538
			Contingency (Agartala)	5,000	540
			TA (Naturopathy Day)	23,92,332	7,15,032

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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY					
(An Autonomus Body under Ministry of AYUSH)					
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR 2022-23					
(Amount in Rupees)					
RECEIPTS			PAYMENTS		
	Current year	Previous Year		Current Year	Previous Year
			Contingency - Naturopathy Day	16,09,990	13,43,667
			Advertisement Exp(Naturopathy Day)	1,31,280	-
			Wages-CRI, Rohini	78,94,045	84,08,001
			Wages IMR	3,64,005	2,68,338
			TA expense	12,22,584	7,02,227
			Hiring of Taxi	10,15,538	10,37,888
			Contingency Advances	44,74,773	24,13,688
			Legal & Professional Fees	1,14,465	1,71,822
			LIC (in r/o Rakesh Kumar Upadhay)	19,910	-
			Transfer to Jhajjar(Capital)	-	10,00,00,000
			Transfer to Nagamangala (Capital)	-	10,00,00,000
			Transfer to Jhajjar(General)	-	11,00,00,000
			Transfer to Nagamangala (General)	-	11,00,00,000
			Wages Jhajjar	43,40,015	75,43,338
			- Electricity Exp (Jhajjar)	10,03,525	12,03,348
			Internet Lease Line(Jhajjar)	-	8,85,162
			Petrol & Fuel (Jhajjar)	67,118	99,535
			TA Expenses (Jhajjar)	36,586	23,775
			Water Expenses (Jhajjar)	1,32,016	61,120
			Wages Nagamangala	42,73,031	75,37,529
			Contingency Jhajjar	9,23,376	3,37,528

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

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR 2022-23

(Amount in Rupees)

RECEIPTS			PAYMENTS		
	Current year	Previous Year		Current Year	Previous Year
			Printing Expenses (Jhajjar)	46,237	-
			Contingency(Nagamangala)	75,104	56,420
			Electricity Exp (Nagamangala)	6,08,782	3,19,932
			Internet Lease Line (Nagamangala)	77,590	9,44,000
			TA Expenses (Nagamangala)	1,712	47,696
			Printing & Stationery	13,18,258	8,52,994
			Advertisement	57,350	2,90,805
			Bank Charges	3,747	265
			Wages Outsourcing	2,52,73,710	3,14,33,674
			Wages Consultant	36,12,743	43,74,765
			Audit Fees	1,18,580	1,01,060
			Hindi Divas etc.	5,69,501	1,40,471
			Petrol & Fuel	1,00,471	76,998
			Maintenance of Staff Car	20,594	-
			Contingency Expenses (New CRIs project drawing cost)	9,27,480	-
			Postage Expense	21,136	59,052
			Staff Car Insurance	-	7,931
			Telephone & internet Exp.	67,906	38,800
			Conveyance	25,503	22,788
			TDS	20,02,051	15,32,679

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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY					
(An Autonomus Body under Ministry of AYUSH)					
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR 2022-23					
(Amount in Rupees)					
RECEIPTS			PAYMENTS		
	Current year	Previous Year		Current Year	Previous Year
			Software & technology Related expenses	-	12,45,197
			TA Advance	10,52,045	1,83,000
			LTC Advance	1,49,538	1,92,660
			- CPWD (Advance for HQ Reno.)	-	98,59,879
			UHBVNL (Jhajjar) (Advance for Electricity)	-	77,33,559
			Honorarium & sitting fees	3,97,500	2,80,500
			Sanitizer,mask,gloves etc.	15,029	57,022
			Research & Publication	1,37,488	-
			Water Expenses	4,880	-
			Health Mela's (Arogya) :		
			(i). TA	6,15,252	1,20,402
			(ii). Contingency	8,56,209	11,33,958
			Pay & Allowances :		
			(i) Salary	1,25,38,948	1,24,21,932
			(ii) Leave Salay Pension Contribution	-	71,559
			(iii) Medical Re-imburement	15,97,591	4,83,659
			(iv) Leave Encashment	80,270	32,907
			(v) Children Education Allowance	2,16,000	2,92,500
			(vi) Income Tax	24,31,137	19,76,345
			(vii) GSLI Deputation	-	500

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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY					
(An Autonomus Body under Ministry of AYUSH)					
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR 2022-23					
(Amount in Rupees)					
RECEIPTS			PAYMENTS		
	Current year	Previous Year		Current Year	Previous Year
			(viii) Uniform Allowance	20,000	25,000
			(ix) GSLIS	14,160	32,329
			(x) ISM&H Thriff & Credit Society	5,03,508	5,74,239
			(xi) NPS Council's Contribution	10,38,131	12,35,912
			(xii) CGHS Contribution	3,53,464	3,58,587
			(xiii) GPF & GPF Advance Recovery	28,27,500	22,50,000
			(xiv) CGHS (Deputation)	-	2,600
			(xv) LTC/Home Town Expdr.	1,88,227	4,29,895
			(xvi) MACP Arrear	61,560	-
			(xvii) NPS Subscription	7,71,909	6,96,049
			(xix) DA Arrear	2,65,120	1,12,806
			(xx) Pay Arrear	-	68,688
			Transfer to Pension A/c	1,10,24,496	2,36,59,077
			Transfer to GPF A/c	5,00,000	-
			Advance (PHED Haryana) WTP	1,95,72,000	-
			Bank Interest refunded to M/O AYUSH	68,73,044	67,66,433
			Refund of unspent balance to M/o AYUSH	1,900	-
			TATC Course fees refunded	30,000	-

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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY (An Autonomus Body under Ministry of AYUSH)					
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR 2022-23					
(Amount in Rupees)					
RECEIPTS			PAYMENTS		
	Current year	Previous Year		Current Year	Previous Year
			Closing Balance at Bank :		
			Saving Account (10502082729)	9,13,36,682	10,95,875
			Current Account(35643799976)	4,60,094	20,97,586
			Cash in Hand	-	-
Total	48,59,70,351	61,33,30,369	Total	48,59,70,351	61,33,30,369

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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY <i>(An Autonomus Body under Ministry of AYUSH)</i>			
BALANCE SHEET OF GPF AS ON 31st MARCH, 2023			
<i>(Amount in Rupees)</i>			
	Schedule	Current Year	Previous Year
CORPUS/CAPITAL FUND AND LIABILITIES			
(1) CORPUS/ CAPITAL FUND	G-1	1,75,22,063	1,75,82,308
(2) RESERVE AND SURPLUS	G-2		
(3) EARMARKED/ ENDOWMENT FUNDS	G-3	-	-
(4) SECURED LOANS AND BORROWINGS	G-4	-	-
(5) UNSECURED LOANS AND BORROWINGS	G-5	-	-
(6) DEFERRED CREDIT LIABILITIES	G-6	-	-
(7) CURRENT LIABILITIES AND PROVISIONS	G-7	-	-
TOTAL		1,75,22,063	1,75,82,308
ASSETS			
(1) FIXED ASSETS	G-8	-	-
(2) INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS	G-9	-	-
(3) INVESTMENTS - OTHERS	G-10	1,50,80,885	1,44,70,671
(4) CURRENT ASSETS, LOANS, ADVANCES ETC.	G-11	24,41,178	31,11,637
(5) MISC. EXPENDITURE (To the extent not written off or adjusted)		-	-
TOTAL		1,75,22,063	1,75,82,308
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES & NOTES ON ACCOUNTS	25		

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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY <i>(An Autonomus Body under Ministry of AYUSH)</i>				
Schedules forming part of Income & Expenditure for the year 2022-23				
Schedule -G-1: (CORPUS/CAPITAL FUND OF GPF)				
<i>(Amount in Rupees)</i>				
Description	Current Year		Previous Year	
GPF Subscription A/c:				
Balance as at the beginning of the year		1,75,82,308		1,73,83,873
Add: Contributions towards Corpus/Capital Fund:				
(i) Subscription Received & recoveries of Advances	28,27,500		24,45,000	
(ii) Subscription Receivable & recoveries of Advances	2,67,500			
(ii) Interest on subscription	10,23,513		10,28,321	
(iii) Net Income transferred from Income and Expenditure A/C	(4,76,758)		(1,24,886)	
Total		36,41,755		33,48,435
Less: -				
(i) Withdrawal during the year	20,57,000		3,150,000	
(ii) Advances paid	14,50,000			
(iii) Subscription receivable last year, now received	1,95,000		-	
(iv) Full & Final payment made during the year	-			
Total		37,02,000		31,50,000
Balance as at the Year End		1,75,22,063	-	1,75,82,308

Schedule 2 to 6 - NIL

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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY (An Autonomus Body under Ministry of AYUSH)				
Schedules forming part of Income & Expenditure for the year 2022-23 Schedule -G-10: (INVESTMENTS-OTHERS OF GPF)				
(Amount in Rupees)				
Description	Current Year		Previous Year	
FDRs:				
Balance as at the beginning of the year		1,44,70,671		1,76,55,781
Add:				
Investment made during the year	58,37,302		92,43,583	
Total		58,37,302		92,43,583
Less:				
Matured value of FDRs (including Accrued bank Interest on FDRs added in Previous years)	52,27,088		1,21,05,141	
Rectification of Accrued Interest of FDR earlier added into FDR	-		3,23,552	
Total		52,27,088		1,24,28,693
Balance as at the Year End		1,50,80,885		1,44,70,671

Schedule 7 to 9 - NIL

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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY <i>(An Autonomus Body under Ministry of AYUSH)</i>				
Schedules forming part of Income & Expenditure for the year 2022-23				
Schedule -G-11: (CURRENT ASSETS/LOANS AND ADVANCES ETC OF GPF)				
<i>(Amount in Rupees)</i>				
Description	Current Year		Previous Year	
(A) CURRENT ASSETS:				
Bank Balance (Savings A/c) (10502082059)	12,60,309		16,22,563	
Total (A)		12,60,309		16,22,563
(B) LOANS, ADVANCES AND OTHER ASSETS:				
(i) Interest Accrued on FDR:				
Opening Balance	12,93,353		9,31,564	
Add: Accrued During the year	6,06,838		9,70,952	
Less: Paid/Adjusted during the year	9,87,382	9,12,809	6,09,163	1,293,353
(ii) Interest Accrued on Savings A/c:				
Opening Balance	721		580	
Add: Accrued During the year	560		721	
Less: Paid/Adjusted during the year	721	560	580	721
(iii) GPF Subscription Receivable (March Month)		2,67,500		1,95,000
Total (B)		11,80,869		14,89,074
Total(A+B)		24,41,178		31,11,637

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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY <i>(An Autonomus Body under Ministry of AYUSH)</i>			
Schedules forming part of Income & Expenditure for the year 2022-23			
INCOME & EXPENDITURE ACCOUNT OF GPF FOR THE YEAR 2022-23			
<i>(Amount in Rupees)</i>			
	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	-	-
5. Income from Royalty, Publication etc.	G-16	-	-
6. Interest Earned	G-17	8,41,508	9,16,418
7. Other Income	G-18	-	-
8. Increase / (decrease) in stock of Finished Goods & Work in progress	G-19	-	-
TOTAL (A)		8,41,508	9,16,418
(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	1,3,18,266	1,041,304
5. Depreciation		-	-
TOTAL (B)		13,18,266	10,41,304
Balance being excess of Income over Expenditure (A-B)		(4,76,758)	(1,24,886)
Transfer to Special Reserve (Specify each)		-	-
Transfer to/from General Reserve		-	-
BALANCE BEING SURPLUS (DEFICIT) CARRIED TO CORPUS/CAPITAL FUND		(4,76,758)	(1,24,886)
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES & NOTES ON ACCOUNTS	25		

As per Our Separate Compilation Report of even date attached herewith.


(CA Susheel K Gupta)
Chartered Accountants


(Prerna)
Accountant


(Sh. Surander Sandhu)
Drawing & Disbursing officer


(Dr. Raghavendra Rao M.)
Director



CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY <i>(An Autonomus Body under Ministry of AYUSH)</i>		
Schedules forming part of Income & Expenditure for the year 2022-23 Schedule -G-17: (INTEREST EARNED OF GPF)		
<i>(Amount in Rupees)</i>		
Description	Current Year	Previous Year
Interest		
(1) On Term Deposits:		
Interest from FD	8,14,810	8,73,526
(1) On Savings A/cs:		
Interest on Saving bank a/c	26,698	42,892
Total	8,41,508	9,16,418

Schedules 12 to 16, 18 to 22 - Nil

CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY <i>(An Autonomus Body under Ministry of AYUSH)</i>		
Schedules forming part of Income & Expenditure for the year 2022-23 Schedule -G-23: (INTEREST OF GPF)		
<i>(Amount in Rupees)</i>		
Description	Current Year	Previous Year
Others		
Interest paid on subscriptions	10,23,513	10,28,321
Penalty interest on Pre Matured FDRs	2,94,753	12,983
Total	13,18,266	10,41,304

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Drawing & Disbursing officer

(Dr. Raghavendra Rao M.)
Director



CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY					
<i>(An Autonomus Body under Ministry of AYUSH)</i>					
(RECEIPT & PAYMENT ACCOUNT of GPF FOR THE YEAR 2021-22) G.P. FUND)					
<i>(Amount in Rupees)</i>					
Description	RECEIPTS		Description	PAYMENT	
	Current year	Previous Year		Current year	Previous Year
Opening Bank Balance	16,22,563	13,07,724	GPF Withdrawal and advances	35,07,000	31,50,000
Subscription & refund of advances received and receivable	28,27,500	22,50,000	Investment in FDRs	58,37,302	92,43,583
FDR Matured during the year	52,27,088	1,21,05,141	GPF Full & Final Payment	-	25,11,776
Interest on FDRs	9,00,601	8,22,306	Payment to Main account	5,00,000	-
Interest on Saving Account	26,859	42,751	Closing Bank Balance	12,60,309	16,22,563
Receipts from Main account	5,00,000	-			
TOTAL	1,11,04,611	1,65,27,922	TOTAL	1,11,04,611	1,65,27,922

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(Dr. Raghavendra Rao M.)
Director



CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY <i>(An Autonomus Body under Ministry of AYUSH)</i>			
Schedules forming part of Income & Expenditure for the year 2022-23			
BALANCE SHEET OF PENSION FUND AS ON 31st MARCH, 2023			
<i>(Amount in Rupees)</i>			
Description	Schedule	Current Year	Previous Year
CORPUS/ CAPITAL FUND AND LIABILITIES			
(1). CORPUS/ CAPITAL FUND	P-1	(41,75,694)	2,31,30,550
(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	2,06,48,412	5,48,686
TOTAL		16,472,718	23,679,236
ASSETS			
(1). FIXED ASSETS	P-8	-	-
(2). INVESTMENTS FROM EARMARKED/ ENDOWMENT FUNDS	P-9	-	-
(3). INVESTMENTS - OTHERS	P-10	1,32,72,862	1,02,72,862
(4) CURRENT ASSETS, LOANS, ADVANCES ETC.	P-11	31,99,856	1,34,06,374
(5). MISC. EXPENDITURE (To the extent not written off or adjusted)		-	-
TOTAL		1,64,72,718	2,36,79,236
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES & NOTES ON ACCOUNTS	25		

As per Our Separate Compilation Report of even date attached herewith.

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(Prerna)
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(Sh. Surander Sandhu)
Drawing & Disbursing officer

(Dr. Raghavendra Rao M.)
Director



CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY (An Autonomus Body under Ministry of AYUSH)				
Schedules forming part of Income & Expenditure for the year 2022-23 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	2,31,30,550		1,81,26,660	
Add:				
Net Income transfered from Income and Expenditure A/C	(2,73,06,244)		50,03,890	
Balance as at the year end		(41,75,694)		2,31,30,550

Schedule - 2 to 6 - NIL

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(Dr. Raghavendra Rao M.)
Director



CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY (An Autonomus Body under Ministry of AYUSH)				
Schedules forming part of Income & Expenditure for the year 2022-23 Schedule -P-7: (CURRENT LIABILITIES AND PROVISIONS OF PENSION FUND)				
(Amount in Rupees)				
Description	Current Year		Previous Year	
(A) Current Liabilities:				
As per last Balance Sheet	5,48,686		4,49,863	
Add: During the year	68,56,137		62,00,126	
Less: Paid during the year	68,20,224	5,84,599	61,01,303	5,48,686
Total (A)		5,84,599		5,48,686
(B) Provisions:				
Short term provisions (Others):				
As per last Balance Sheet	-		18,14,076	
Add: During the year	2,00,63,813		-	
Less: Paid during the year	-	2,00,63,813	18,14,076	-
Total (B)		2,00,63,813		-
Total (A+B)		2,06,48,412		5,48,686

Schedule - 8 & 9 - NIL

As per Our Separate Compilation Report of even date attached herewith.

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Drawing & Disbursing officer

(Dr. Raghavendra Rao M.)
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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY (An Autonomus Body under Ministry of AYUSH)				
Schedules forming part of Income & Expenditure for the year 2022-23 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	1,02,72,862		1,34,22,261	
Add : Investment made during the year	30,00,000		-	
Less : FDRs matured during the year	-		31,49,399	
Net Balance		1,32,72,862		1,02,72,862

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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY (An Autonomus Body under Ministry of AYUSH)				
Schedules forming part of Income & Expenditure for the year 2022-23				
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	17,19,768		1,25,78,087	
Total(A)		17,19,768		1,25,78,087
(B) LOANS, ADVANCES AND OTHER ASSETS:				
(i) Interest Accrued on FDR:			-	
Opening Balance	8,22,687		2,76,952	
Add: Accrued During the year	6,56,637		5,69,090	
Less: Paid/Adjusted during the year	-	14,79,324	23,355	8,22,687
(ii) Interest Accrued on Savings A/c:				
Opening Balance	5,600		2,969	
Add: Accrued During the year	764		5,600	
Less: Paid/Adjusted during the year	5,600	764	2,969	5,600
Total (B)		14,80,088		8,28,287
Total(A+B)		31,99,856		1,34,06,374

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(Dr. Raghavendra Rao M.)
Director



CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY <i>(An Autonomus Body under Ministry of AYUSH)</i>			
INCOME & EXPENDITURE ACCOUNT OF PENSION FUND FOR THE YEAR 2022-23			
<i>(Amount in Rupees)</i>			
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	8,44,388	7,54,672
7. Other Income	P-18	1,40,066	1,18,97,464
8. Increase / (decrease) in stock of Finished Goods & Work in progress	P-19	-	-
TOTAL (A)		9,84,454	1,26,52,136
(B) EXPENDITURE	P-20	2,82,90,698	76,39,905
1. Establishment Expenses	P-21	-	8,341
2. Other Administrative Expenses etc.	P-22	-	-
3. Expenditure on Grant,Subsidies etc.	P-23	-	-
4. Interest		-	-
5. Depreciation		-	-
TOTAL (B)		2,82,90,698	76,48,246
Balance being excess of Income over Expenditure (A-B)		(2,73,06,244)	50,03,890
Prior Period Income/Expenses		-	-
Transfer to Special Reserve (Specify each)			
Transfer to/from General Reserve			
BALANCE BEING SURPLUS (DEFICIT) CARRIED TO CORPUS/CAPITAL FUND	24	(2,73,06,244)	50,03,890
SIGNIFICANT ACCOUNTING POLICIES	25		
CONTINGENT LIABILITIES & NOTES ON ACCOUNTS			

As per Our Separate Compilation Report of even date attached herewith.


(CA Susheel K Gupta)
Chartered Accountants


(Prerna)
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(Sh. Surander Sandhu)
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(Dr. Raghavendra Rao M.)
Director



CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY <i>(An Autonomus Body under Ministry of AYUSH)</i>			
Schedules forming part of Income & Expenditure for the year 2022-23 Schedule -P-17: (INTEREST EARNED OF PENSION FUND)			
<i>(Amount in Rupees)</i>			
Interest	Schedule	Current Year	Previous Year
(1) On Term Deposits:			
Interest from FD		6,56,637	5,74,595
(1) On Savings A/cs:			
Interest on Saving bank a/c		1,87,751	1,80,077
Total		8,44,388	7,54,672

Schedule - 12 to 16 - NIL

CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY <i>(An Autonomus Body under Ministry of AYUSH)</i>			
Schedules forming part of Income & Expenditure for the year 2022-23 Schedule -P-18: (OTHER INCOME OF PENSION FUND)			
<i>(Amount in Rupees)</i>			
Interest	Schedule	Current Year	Previous Year
Leave Salary pension contribution (received from TRAI in r/o Sh. Rakesh Upadhyay)		1,40,066	34,388
Transfer from Main A/c (10502082729)		-	1,18,63,076
Total		1,40,066	1,18,97,464

Schedule - 19 NIL

As per Our Separate Compilation Report of even date attached herewith.

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(Prerna)
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Drawing & Disbursing officer

(Dr. Raghavendra Rao M.)
Director



CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY <i>(An Autonomus Body under Ministry of AYUSH)</i>		
Schedules forming part of Balance Sheet of pension Fund as on 31-3-2023		
Schedule -P-20: (ESTABLISHMENT EXPENSES OF PENSION FUND)		
<i>(Amount in Rupees)</i>		
Others:	Current Year	Previous Year
Pension/Family Pension	68,56,137	61,40,755
DA Arrear	1,43,652	59,371
Amount paid on superannuation /death:		
(i) Leave Encashment	6,45,840	60,210
(ii) Gratuity (Retirement & Service)	5,81,256	8,80,841
(iii) Commutation of Pension	-	4,98,728
(iv) Actuarial Valued Gratuity & leave Encashment	2,00,63,813	-
Total	2,82,90,698	76,39,905


(Amount in Rupees)

CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY <i>(An Autonomus Body under Ministry of AYUSH)</i>		
Schedules forming part of Income & Expenditure for the year 2022-23		
Schedule -P-21: (OTHER ADMINISTRATIVE EXPENSES ETC. OF PENSION FUND)		
<i>(Amount in Rupees)</i>		
	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 herewith.


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



CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY <i>(An Autonomus Body under Ministry of AYUSH)</i>					
RECEIPT & PAYMENT ACCOUNT of Pension Fund FOR THE YEAR 2021-22 (PENSION FUND)					
<i>(Amount in Rupees)</i>					
Description	RECEIPTS		Description	PAYMENT	
	Current year	Previous Year		Current year	Previous Year
Opening Bank Balance	1,25,78,087	66,88,417	Pension and Family Pension paid	66,17,548	59,28,167
Interest credited by Saving Account	1,92,587	1,77,446	DA Arrear	1,43,652	59,371
Pension Contribution received from TRAI	-	34,388	Leave Encashment paid	6,45,840	2,29,727
Amount received from Main A/c	1,10,24,496	2,36,59,077	Gratuity paid during the year	5,81,256	16,95,512
Leave Salary Contribution	1,40,066	-	Commutation of Pension	-	13,28,616
Interest on FDR received	-	20,519	Investment in FDR	30,00,000	-
FDR Investment Matured	-	31,49,399	TDS paid	2,02,676	1,13,765
			Amount Transferred to Main Account	1,10,24,496	1,17,96,001
			Closing Balance: (Cash at Bank)	17,19,768	1,25,78,087
TOTAL	2,39,35,236	3,37,29,246	TOTAL	2,39,35,236	3,37,29,246

As per Our Separate Compilation Report of even date attached herewith.

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(Prerna)
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(Sh. Surander Sandhu)
Drawing & Disbursing officer


(Dr. Raghavendra Rao M.)
Director



CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY <i>(An Autonomus Body under Ministry of AYUSH)</i>			
Post Graduate Institute of Yoga & Naturopathy Education and Research Jhajjar, Haryana			
BALANCE SHEET AS ON 31st MARCH, 2023			
<i>(Amount in Rupees)</i>			
Description	Schedule	Current Year	Previous Year
CORPUS/CAPITAL FUND AND LIABILITIES			
(1) CORPUS/ CAPITAL FUND	1	-	52,33,910
(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
ASSETS			
(1) FIXED ASSETS	8	-	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
(5) MISC. EXPENDITURE (To the extent not written off or adjusted)		-	-
TOTAL		-	32,38,80,522
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES & NOTES ON ACCOUNTS	25		

As per Our Separate Compilation Report of even date attached herewith.


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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY (An Autonomus Body under Ministry of AYUSH)				
Post Graduate Institute of Yoga & Naturopathy Education and Research Jhajjar, Haryana				
Schedules forming part of Balance Sheet of pension Fund as on 31-3-2023				
Schedule -1: (CORPUS/CAPITAL FUND)				
(Amount in Rupees)				
Description	Current Year		Previous Year	
Corpus/Capital Fund:				
Balance as at the beginning of the year		52,33,910		11,06,87,571
Add:				
(a) Assets Capitalized during the year from Earmarked funds	73,87,088		20,03,388	
(b) Net Income transferred from Income and Expenditure A/c	1	73,87,089	31,92,951	51,96,339
Less:				
Transfer to Endowment Funds	-	-	11,06,50,000	11,06,50,000
Less: Corpus balance Transferred to Main A/c (Fixed assest and current assets)	93,80,308			
Less: Refund of Interest to Ministry	32,40,691	1,26,20,999	-	-
Balance as at the year end		-		5,233,910

Schedule 2 - NIL

As per Our Separate Compilation Report of even date attached herewith.

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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

Schedule -3: (EARMARKED/ENDOWMENT FUNDS)

(Amount in Rupees)

	Fund-wise Breakup			Totals	
	Fund (Capital)	Fund (General)	Current Year	Previous Year	
(a) Opening Balance of the funds	15,79,96,612	16,06,50,000	-	-	-
(b) Additions to the funds:					
(i) Transfer from Main Account during the year	-	-	-	21,00,00,000	
(ii) Other Addition (Transfer from Corpus Fund)	-	-	-	11,06,50,000	
Total (b)	-	-	-	32,06,50,000	
(c) Less: Utilisation/Expenditure of Funds:					
(i) Capital Expenditure:					
-Fixed Assets	71,79,578	2,07,510		20,03,388	
-Others	-	-		-	
(ii) Transfer to Corpus	-	-			

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Contd./-

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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY <i>(An Autonomus Body under Ministry of AYUSH)</i>					
Post Graduate Institute of Yoga & Naturopathy Education and Research Jhajjar, Haryana					
Schedule -3: (EARMARKED/ENDOWMENT FUNDS)					
<i>(Amount in Rupees)</i>					
	Fund-wise Breakup			Totals	
	Fund (Capital)	Fund (General)	Current Year	Previous Year	
(iii) Revenue Expenditure:					
- Wages Paid	-	30,54,888		-	
- Contingency expenses	-	1,04,931		-	
- Electricity expenses	-	3,15,768			
- TDS paid	-	59,541			
- TA expenses	-	3,664			
- Water expenses	-	1,22,800			
- Other Administrative Expenses	-	-		-	
Less: Refunded to Ministry	15,08,17,034				
Total (c)	15,79,96,612	16,06,50,000	-	20,03,388	
Net Balance as at year end (a+b-c)		-	-	31,86,46,612	

Schedule 4 to 7 - NIL

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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY (An Autonomus Body under Ministry of AYUSH)				
Post Graduate Institute of Yoga & Naturopathy Education and Research Jhajjar, Haryana				
Schedules -8 forming part of Balance Sheet as on 31-3-2023 (FIXED ASSETS)				
(Amount in Rupees)				
Description	Current Year		Previous Year	
Opening balance as per last Balance Sheet		19,93,219		-
Add: Furniture & fixtures	71,22,013		20,03,388	
Add: Plant & Machinery	57,565		-	
Add: Computer & its peripherals	2,350		-	
Add: Office Equipments	2,05,160	73,87,088	-	20,03,388
Less: Write off during the year	-		-	
Less: Depreciation during the year	-		10,169	
Less: Assets transferred to main account	93,80,307	93,80,307	-	10,169
Balance		-		19,93,219

Schedule 9 and 10 - NIL

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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY <i>(An Autonomus Body under Ministry of AYUSH)</i>			
Post Graduate Institute of Yoga & Naturopathy Education and Research Jhajjar, Haryana			
Schedules forming part of Balance Sheet as on 31-3-2023			
Schedule -11: (CURRENT ASSETS/LOANS AND ADVANCES ETC)			
<i>(Amount in Rupees)</i>			
Description	Current Year		Previous Year
(A) CURRENT ASSETS:			
Bank Balance (Savings A/c 40090434080)	-		32,17,51,154
Total (A)		-	32,17,51,154
(B) LOANS, ADVANCES AND OTHER ASSETS:			
(1) Opening Balance of Interest accrued:	1,36,149		37,571
Add: Interest Accrued on Savings A/c during the year	1		1,36,149
Less: Interest Accrued last year but received in CY	1,36,149		37,571
Less: Interest Accrued Trfd to main account	1		
(2) Contingency Advance			
Opening Balance	-		-
Add: Paid during the year	7,500		-
Less: Adjusted during the year	7,500		-
Net Balance		-	-
Closing Balance (B)		-	1,36,149
Total (A+B)		-	32,18,87,303

As per Our Separate Compilation Report of even date attached herewith.

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(Sh. Surander Sandhu)
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(Dr. Raghavendra Rao M.)
Director




CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY <i>(An Autonomus Body under Ministry of AYUSH)</i>			
Post Graduate Institute of Yoga & Naturopathy Education and Research Jhajjar, Haryana			
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 2022-23			
<i>(Amount in Rupees)</i>			
	Schedule	Current Year	Previous Year
A: INCOME			
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	1	32,03,120
7. Other Income	18	-	-
8. Increase / (decrease) in stock of Finished Goods & Work in progress	19	-	-
TOTAL (A)		1	32,03,120
(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	-	10,169
TOTAL (B)		-	10,169
Balance being excess of Income over Expenditure (A-B)		1	31,92,951
Transfer to Special Reserve (Specify each)		-	-
Transfer to/from General Reserve		-	-
BALANCE BEING SURPLUS (DEFICIT) CARRIED TO CORPUS/CAPITAL FUND		1	31,92,951
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES & NOTES ON ACCOUNTS	25		

As per Our Separate Compilation Report of even date attached herewith.


(CA Susheel K Gupta)
Chartered Accountants


(Prerna)
Accountant


(Sh. Surander Sandhu)
Drawing & Disbursing officer


(Dr. Raghavendra Rao M.)
Director



CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY <i>(An Autonomus Body under Ministry of AYUSH)</i>		
Post Graduate Institute of Yoga & Naturopathy Education and Research Jhajjar, Haryana		
Schedules forming part of Income & FExpenditure for the year 2022-23		
Schedule -17: (INTEREST EARNED)		
<i>(Amount in Rupees)</i>		
Description	Current Year	Previous Year
(1) On Savings A/cs:		
Interest on Saving bank a/c	43,41,438	
Less: Refund of Bank interest to Ministry	41,78,209	32,03,120
Less: Bank interest Trfd to main account	1,63,228	
Total	1	32,03,120

As per Our Separate Compilation Report of even date attached herewith.

Schedule - 12 to 16 - NIL

(CA Susheel K Gupta)
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(Dr. Raghavendra Rao M.)
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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY (An Autonomus Body under Ministry of AYUSH)		
Post Graduate Institute of Yoga & Naturopathy Education and Research Jhajjar, Haryana		
Schedules forming part of Income & FExpenditure for the year 2022-23 Schedule -21: (OTHER ADMINISTRATIVE EXPENSES ETC.)		
(Amount in Rupees)		
Description	Current Year	Previous Year
Depreciation on Fixed Assets	-	10,169
Total	-	10,169

Schedule - 18 to 20,22, 23 - NIL

As per Our Separate Compilation Report of even date attached herewith.

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(Dr. Raghavendra Rao M.)
Director



CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY					
<i>(An Autonomus Body under Ministry of AYUSH)</i>					
Post Graduate Institute of Yoga & Naturopathy Education and Research jhajjar, Haryana					
(RECEIPT & PAYMENT ACCOUNT FOR THE YEAR 2022-23)					
<i>(Amount in Rupees)</i>					
Description	RECEIPTS			PAYMENT	
	Current year	Previous Year	Description	Current year	Previous Year
Opening Balances (Bank Balance)	32,17,51,154	11,06,50,000	Furniture & Fixtures	71,22,013	20,03,388
T/F from Main Account (Capital)	-	10,00,00,000	Plant & Machinery	57,565	-
T/F from Main Account (General)	-	11,00,00,000	Bank Charges	-	89
Bank Interest (Savings A/c)	44,77,586	31,04,542	Computer & its peripherals	2,350	-
Bank charges refunded by Bank	-	89	Office Equipment	2,05,160	-
			Refund of Interest to Ministry	74,18,900	-
			Unspent Balance refunded to Ministry	30,75,97,932	-
			Contingency Advance	1,04,931	-
			TDS	59,541	-
			Electricity Expenses	3,15,768	-
			TA Expenses	3,664	-
			Water Expenses	1,22,800	-
			T/f of Bank interest to Main account	1,63,228	-
			Wages Paid	30,54,888	-
			Closing Balance: (Bank Balance)(A/c No. 40090434080)	-	32,17,51,154
TOTAL	32,62,28,740	32,37,54,631	TOTAL	32,62,28,740	32,37,54,631

(CA Susheel K Gupta)
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CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY <i>(An Autonomus Body under Ministry of AYUSH)</i>			
Post Graduate Institute of Yoga & Naturopathy Education and Research Nagamangala, Karnataka			
BALANCE SHEET AS ON 31st MARCH, 2023			
<i>(Amount in Rupees)</i>			
Description	Schedule	Current Year	Previous Year
CORPUS/CAPITAL FUND AND LIABILITIES			
(1) CORPUS/ CAPITAL FUND	1	-	32,40,839
(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
ASSETS			
(1) FIXED ASSETS	8	-	-
(2) INVESTMENTS FROM EARMARKED/ ENDOWMENT FUNDS"	9	-	-
(3) INVESTMENTS - OTHERS	10	-	-
(4) CURRENT ASSETS, LOANS, ADVANCES ETC.	11	-	32,38,90,839
(5) MISC. EXPENDITURE (To the extent not written off or adjusted)		-	-
TOTAL		-	32,38,90,839
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES & NOTES ON ACCOUNTS	25		

As per Our Separate Compilation Report of even date attached herewith.


(CA Susheel K Gupta)
Chartered Accountants


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



CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY (An Autonomus Body under Ministry of AYUSH)				
Post Graduate Institute of Yoga & Naturopathy Education and Research Nagamangala, Karnataka				
Schedules forming part of Balance Sheet as on 31-3-2023 Schedule -1: (CORPUS/CAPITAL FUND)				
(Amount in Rupees)				
Description	Current Year		Previous Year	
Corpus/Capital Fund:				
Balance as at the beginning of the year		32,40,839		11,06,87,571
Add:				
(a) Assets Capitalized during the year from Earmarked funds	1,25,26,250		-	
(b) Net Income transferred from Income and Expenditure A/c	1	1,25,26,251	32,03,268	32,03,268
Less:				
Transfer to Endowment Funds	-	-	11,06,50,000	11,06,50,000
Less: Corpus balance Transferred to Main A/c (Fixed assest and current assets)	1,25,26,251			
Less: Refund of Interest to Ministry	32,40,839	1,57,67,090	-	-
Balance as at the year end		-		32,40,839

Sch 2- Nil

As per Our Separate Compilation Report of even date attached herewith.

(CA Susheel K Gupta)
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(Dr. Raghavendra 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

Schedule -3: (EARMARKED/ENDOWMENT FUNDS)

(Amount in Rupees)

	Fund-wise Breakup			Totals	
	Fund (Capital)	Fund (General)	Current Year	Previous Year	
(a) Opening Balance of the funds	16,00,00,000	16,06,50,000	-	-	-
(b) Additions to the funds:					
(i) Transfer from Main Account during the year	-	-	-	21,00,00,000	
(ii) Other Addition (Transfer from Corpus Fund)	-	-	-	11,06,50,000	
Total (b)	-	-	-	-	32,06,50,000
(c) Less: Utilisation/Expenditure of Funds:					
(i) Capital Expenditure:					
-Fixed Assets	1,23,03,525	2,22,725			-
-Others	-	-			-
(ii) Transfer to Corpus	-	-			

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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

Schedule -3: (EARMARKED/ENDOWMENT FUNDS)

(Amount in Rupees)

	Fund-wise Breakup			Totals	
	Fund (Capital)	Fund (General)	Current Year	Previous Year	
(iii) Revenue Expenditure:					
- Wages Paid	-	32,31,717		-	
- Contingency expenses	-	79,017		-	
- Electricity expenses	-	4,58,333			
- TDS paid	-	62,589			
- TA expenses	-	500			
- Water expenses	-	-		-	
- Other Administrative Expenses	14,76,96,475				
Less: Refunded to Ministry	16,00,00,000			-	
Total (c)	-	-	-	-	32,06,50,000
Net Balance as at year end (a+b-c)					

Schedule 4 to 7 - NIL

As per Our Separate Compilation Report of even date attached herewith.

(CA Susheel K Gupta)
Chartered Accountants

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Accountant

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(Dr. Raghavendra Rao M.)
Director




CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY (An Autonomus Body under Ministry of AYUSH)			
Post Graduate Institute of Yoga & Naturopathy Education and Research Nagamangala, Karnataka			
Schedules forming part of Balance Sheet as on 31-3-2023 Schedule -8: (FIXED ASSETS)			
(Amount in Rupees)			
Description	Current Year		Previous Year
Opening balance as per last Balance Sheet	-		-
Add: Furniture & fixtures	1,11,23,525		-
Add: Kitchen equipments	11,80,000		
Add: Computer & peripherals	2,22,725	1,25,26,250	
Less: Write off during the year	-		-
Less: Depreciation during the year	-		-
Less: Assets transferred to main account	1,25,26,250	1,25,26,250	-
Balance		-	-

Schedule 9 and 10 - NIL

As per Our Separate Compilation Report of even date attached herewith.


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(Prerna)
Accountant


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(Dr. Raghavendra Rao M.)
Director



CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY (An Autonomus Body under Ministry of AYUSH)			
Post Graduate Institute of Yoga & Naturopathy Education and Research Nagamangala, Karnataka			
Schedules forming part of Balance Sheet as on 31-3-2023 Schedule -11: (CURRENT ASSETS/LOANS AND ADVANCES ETC)			
(Amount in Rupees)			
Description	Current Year		Previous Year
(A) CURRENT ASSETS:			
Bank Balance (Savings A/c 40090430868)	-		32,37,54,542
Total (A)		-	32,37,54,542
(B) LOANS, ADVANCES AND OTHER ASSETS:			
(1) Opening Balance of Interest accrued:	1,36,297		37,571
Add: Interest Accrued on Savings A/c during the year	1		1,36,297
Less: Interest Accrued last year but received in CY	1,36,297		37,571
Less: Interest Accrued Trfd to main account	1		
(2) Contingency Advance			
Opening Balance	-		-
Add: Paid during the year	50,000		-
Less: Adjusted during the year	50,000		-
Net Balance		-	-
Closing Balance (B)		-	1,36,297
Total (A+B)		-	32,38,90,839

As per Our Separate Compilation Report of even date attached herewith.

(CA Susheel K Gupta)
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(Prerna)
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(Dr. Raghavendra Rao M.)
Director



CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY <i>(An Autonomus Body under Ministry of AYUSH)</i>			
Post Graduate Institute of Yoga & Naturopathy Education and Research Nagamangala, Karnataka			
Income & Expenditure Account for the Year 2022-23			
<i>(Amount in Rupees)</i>			
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	1	32,03,268
7. Other Income	18	-	-
8. Increase / (decrease) in stock of Finished Goods & Work in progress	19	-	-
TOTAL (A)		1	32,03,268
(B) EXPENDITURE	20		
1. Establishment Expenses	21	-	-
2. Other Administrative Expenses etc.	22	-	-
3. Expenditure on Grant,Subsidies etc.	23	-	-
4. Interest	21	-	-
5. Depreciation		-	-
TOTAL (B)		-	-
Balance being excess of Income over Expenditure (A-B)		1	32,03,268
Transfer to Special Reserve (Specify each)		-	-
Transfer to/from General Reserve		-	-
BALANCE BEING SURPLUS (DEFICIT) CARRIED TO CORPUS/CAPITAL FUND	24	1	32,03,268
SIGNIFICANT ACCOUNTING POLICIES	25		
CONTINGENT LIABILITIES & NOTES ON ACCOUNTS			

As per Our Separate Compilation Report of even date attached herewith.


(CA Susheel K Gupta)
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(Prerna)
Accountant


(Sh. Surander Sandhu)
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(Dr. Raghavendra Rao M.)
Director



CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY (An Autonomus Body under Ministry of AYUSH)		
Post Graduate Institute of Yoga & Naturopathy Education and Research Nagamangala, Karnataka		
Schedules forming part of Balance Sheet as on 31-3-2023 Schedule -17: (INTEREST EARNED)		
(Amount in Rupees)		
Description	Current Year	Previous Year
(1) On Savings A/cs:		
Interest on Saving bank a/c	43,53,052	32,03,268
Less: Refund of Bank Interest to Ministry	41,91,531	-
Less: Transfer of Bank Interest to Main A/c	1,61,520	-
Total	1	32,03,268

Schedule - 12 to 16,18 to 23 - NIL

(CA Susheel K Gupta)
Chartered Accountants

(Prerna)
Accountant


(Sh. Surander Sandhu)
Drawing & Disbursing officer

(Dr. Raghavendra Rao M.)
Director



CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY					
<i>(An Autonomus Body under Ministry of AYUSH)</i>					
Post Graduate Institute of Yoga & Naturopathy Education and Research Nagamangala, Karnataka					
(RECEIPT & PAYMENT ACCOUNT FOR THE YEAR 2022-23)					
<i>(Amount in Rupees)</i>					
Description	RECEIPTS			PAYMENT	
	Current year	Previous Year	Description	Current year	Previous Year
Opening Balances (Bank Balance)	32,37,54,542	11,06,50,000	Bank Charges	-	89
T/F from Main Account (Capital)	-	10,00,00,000	Refund of Bank interest to ministry	74,32,370	-
T/F from Main Account (General)	-	11,00,00,000	Closing Balance: (Bank Balance)(A/c No. 40090430686)	-	32,37,54,542
Contingency Advance	25,000	-	Unspent Balance Refunded to Ministry	30,42,91,594	-
Bank Interest (Savings A/c)	44,89,348	31,04,542	TDS	62,589	-
Bank charges refunded by Bank	-	89	Wages (Nagamangala)	32,31,717	-
			Furniture & Fixtures	1,11,23,525	-
			Kitchen Equipments	11,80,000	-
			Computer & its peripherals	2,22,725	-
			Contingency Advance	50,000	-
			Contingency Expenses	54,017	-
			Electricity Expenses	4,58,333	-
			TA Expenses	500	-
			T/f of bank interest to Main account	1,61,520	-
TOTAL	32,82,68,890	32,37,54,631	TOTAL	32,82,68,890	32,37,54,631


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

Schedules forming part of the Accounts for the period ended 31-3-2023

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 2022-23: (Half the rate is charged wherever asset put to 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. Kitchen Equipments	15
9. Software and Intangible assets	25

As per Our Separate Compilation Report of even date attached herewith.

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

Schedules forming part of the Accounts for the period ended 31-3-2023

Schedule - 24: (SIGNIFICANT ACCOUNTING POLICIES)

- 5.4 No Depreciation was charged on Research Lab Equipments, as these were not put to use during the year 2022-23.
- 5.5 The rectification in original cost of Furniture & fixtures and Office Equipments has been done through accumulated depreciation during the year 2022-23 in Schedule 8. The error appears to be due to totalling error, which has now been rectified.
- 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 have been maintained accordingly.
- 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 have been made accordingly.
- 9. CRIY&N/PGIYNERs Accounts:-**
- The Accounts, Balance Sheet of CRIY&Ns/PGIYNERs, Jhajjar and Nagamangala have been merged with the Main Account of CCRYN as per directive of CAG and the balance lying in these two accounts, Jhajjar and Nagamangala have already been deposited to the Ministry during the year 2022-23.
10. Corresponding figures have been re-grouped/re-arranged and rounded off wherever necessary.

As per Our Separate Compilation Report of even date attached herewith.

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Chartered Accountants

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Accountant

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(Dr. Raghavendra Rao M.)
Director



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

Schedules forming part of the Accounts for the period ended 31-3-2023

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

1 CONTINGENT LIABILITIES:-

There are no contingent liabilities as on 31st March, 2023.

2 CURRENT ASSETS, LOANS AND ADVANCES:-

The current assets, Loans and Advances have a value on realisation in the ordinary course of business, equal atleast 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 Growia Facility Services Pvt Ltd in the form of FDR for an amount of Rs.36,77,974/-, 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, 2023 and the Income & Expenditure Account for the year ended on that date.

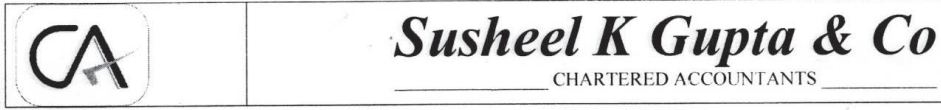
As per Our Separate Compilation Report of even date attached herewith.

(CA Susheel K Gupta)
Chartered Accountants

(Prerna)
Accountant

(Sh. Surander Sandhu)
Drawing & Disbursing officer

(Dr. Raghavendra Rao M.)
Director



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, 2023, 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 us



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



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.

UDIN - 23098585BGVZQN4052

For Susheel K Gupta & Co
Chartered Accountants



Susheel Kumar Gupta
Partner
M. No.: 098585
Firm Registration Number: 018928N
Place: Delhi
Date: 23.06.2023

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



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/ 358

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 सदनो 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,

- हस्ता -

(प्रोमी)

उप-निदेशक (ए.एम.जी-IV)

Ph. : 91-11-23702422
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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

- इस्ता -

(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



ANNUAL REPORT 2022-23
CENTRAL COUNCIL FOR RESEARCH IN YOGA & NATUROPATHY

सं.: ए.एम.जी-IV/ए.एस.ए.आर/के.यो.प्र.चि.अ.प./२०२३-२४/३५६



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

आपका

भवदीया,

प्रोमी

डॉ. राघवेंद्र राव एम.
निदेशक,
केंद्रीय योग एवं प्राकृतिक चिकित्सा अनुसंधान परिषद,
आयुष भंत्रालय, 61-65,
जनकपुरी,
नई दिल्ली-110058

Please draw the copy of the report + 2
Ravi
11/10/2023

Ph. : 91-11-23702422
Fax : 91-11-23702271

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