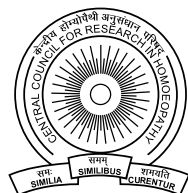


# FINANCIAL STATEMENTS YEAR 2019-2020

CENTRAL COUNCIL FOR RESEARCH IN HOMOEOPATHY  
(Non-profit organization)



(An Autonomous Body under Ministry of AYUSH, Govt. of India)  
Jawahar Lal Nehru Bhartiya Chikitsa ayum  
Homoeopathy Anusandhan Bhawan,  
61-65, Institutional Area, opp. D-Block  
Janakpuri, New Delhi-110058



**Form of Financial Statements (Non -Profit Organisation)**  
**Name of Entity : Central Council for Research in Homoeopathy**  
**BALANCE SHEET AS AT 31st MARCH, 2020**

(Figure in Rupees)

Liabilities	Page No	Schedule/ Annexure	Current year 2019-20	Previous year 2018-19
Capital Fund	181	1	2,019,154,865.00	2,221,289,848.00
Current Liabilities	182-183	7	2,130,974.00	1,087,918.00
G.P.F. Account	226	Annexure - I (Part - II)	204,079,629.00	219,860,047.00
Pension Fund Account	228	Annexure - II (Part - II)	84,752,235.00	3,731,079.00
New Pension Scheme Account	230	Annexure - III (Part - II)	67,549.04	346,788.04
<b>TOTAL</b>			<b>3,073,015,252.04</b>	<b>2,446,315,680.04</b>

  
**Accounts Officer**  
**CCRH, New Delhi**

  
**Asstt. Director (Admn.)**  
**CCRH, New Delhi**

  
**Director General**  
**CCRH, New Delhi**

**Form of Financial Statements ( Non-Profit Organisation )**  
**Name of Entity : Central Council for Research in Homoeopathy**  
**BALANCE SHEET AS AT 31st MARCH, 2020**

(Figure in Rupees)

Assets	Page No.	Schedule/ Annexure	Current year 2019-20	Previous year 2018-19
Fixed Assets	184	8	807,706,776.00	725,274,571.00
Current Assets	185-187	11	1,213,579,063.00	1,497,106,195.00
G.P.F. Account	226	Annexure - I ( Part - II )	204,079,629.00	219,860,047.00
Pension Fund Account	228	Annexure - II ( Part - II )	84,752,235.00	3,731,079.00
New Pension Scheme Account	230	Annexure - III ( Part - II )	67,549.04	346,788.04
<b>TOTAL</b>			<b>2,310,185,252.04</b>	<b>2,446,315,680.04</b>



**Accounts Officer**  
**CCRH, New Delhi**



**Asstt. Director (Admn.)**  
**CCRH, New Delhi**



**Director General**  
**CCRH, New Delhi**

**Form of Financial Statements ( Non-Profit Organisation)**  
**Name of Entity: Central Council For Research in Homoeopathy**  
**Schedule forming part of Balance Sheet as at 31st March., 2020**

(Figure in Rupees)

SCHEDULE - 1 - CAPITAL FUND	Amount	Current year 2019-20	Previous year 2018-19
Opening Balance	1,067,238,209.00		
Add: Assets Created during the year	152,045,670.00		
	1,219,283,879.00	1,219,283,879.00	1,067,238,209.00
Excess of Income Over Expenditure			
Opening Balance	1,154,051,639.00		
Less: Excess of Expenditure over Income	354,180,653.00		
	799,870,986.00	799,870,986.00	1,154,051,639.00
<b>TOTAL</b>		<b>2,019,154,865.00</b>	<b>2,221,289,848.00</b>

  
**Accounts Officer**  
**CCRH, New Delhi**

  
**Asstt. Director (Admn.)**  
**CCRH, New Delhi**

  
**Director General**  
**CCRH, New Delhi**

**Form of Financial Statements ( Non-Profit Organisation )  
Name of Entity: Central Council For Research in Homoeopathy  
Schedule forming part of Balance Sheet as at 31<sup>st</sup> March, 2020**

		( Rupees )		
<b>SCHEDULE - 7 - CURRENT LIABILITIES</b>		<b>Amount</b>	<b>Current year 2019-20</b>	<b>Previous year 2018-19</b>
FULL & FINAL SETTLEMENT OF GIS FUND		80,519.00		
	Opening Balance	1,324,056.00		
	Add: Received during the year	1,404,575.00		
	Less: Paid during the year	1,404,575.00		80,519.00
EARNEST MONEY		649,550.00		
	Opening Balance	445,720.00		
	Add: Received during the year	1,095,270.00		
	Less: Refunded during the year	125,000.00	970,270.00	649,550.00
Employees Contribution towards New Pension Scheme		-		
	Opening Balance	12,037,413.00		
	Add: Recovered during the year	12,037,413.00		
	Less: Transferred during the year	12,037,413.00		
Amount payable on account of GIS		7,576.00		
	Opening Balance	406,950.00		
	Add: Recovered during the year	414,526.00		
	Less: Transferred during the year	414,526.00		7,576.00
Amount payable to IWAI, Noida being cheque issued to the authority, not presented for payment (HRA and Licence Fee) Add: Recovered during the year ( 7,15,432 + 22,740 ) Op. Bal Less : Opening Balance transferred to Misc. Rec. ( General A/C. ) Less : Remitted during the year (7,15,432 + 22,740)		13,736.00 738,172.00 751,908.00 751,908.00		13,736.00
Income Tax		92,872.00		
	Opening Balance (General Account)	45,854,949.00		
	Add: Received during the year	45,854,949.00		
	Less: Paid during the year (General Account)	44,926,677.00	928,272.00	
	(Pension Fund A/c (Dr. B.C. Lakhera)	92,872.00	15,503.00	
<b>TOTAL</b>			<b>1,914,045.00</b>	<b>751,381.00</b>

  
**Accounts Officer**  
CCRH, New Delhi

  
**Asstt. Director (Admn.)**  
CCRH, New Delhi

  
**Director General**  
CCRH, New Delhi

SCHEDULE - 7 - CURRENT LIABILITIES	Amount	Current year 2019-20	Previous year 2018-19
Publication Account			
Opening Balance ( Transferrable previous year )	336,537.00		
Add :Minimum Balance to kept in the account	3,000.00		
	339,537.00		
Less : Minimum balance to kept in the account	3,000.00		
Balance transferrable previous year	336,537.00		
Addition during the year	2,448,489.00		
Total	2,785,026.00		
Less : Transaction made during the year	2,737,275.00		
Transferrable to General Account	47,751.00	47,751.00	336,537.00
CGST/SGST Tax			
Opening Balance	-		
Add: Received during the year	919,396.00		
Less: Refunded during the year	919,396.00		
	750,218.00	169,178.00	
Recovery of Deputationist			
Opening Balance	-		
Add: Recovered during the year	201,200.00		
Less: Transferred during the year	201,200.00		
	201,200.00	-	
Thrift & Credit Society Recovery			
Opening Balance	-		
Add: Recovered during the year	1,572,066.00		
Less: Transferred during the year	1,572,066.00		
	1,572,066.00	-	
Income Tax Liability lying in the Income Tax Amount			
Opening Balance	-		
Addition during the year (Dr. B.C. Lakhera)	15,503.00		
	15,503.00	15,503.00	
	-		
<b>TOTAL</b>		<b>2,130,974.00</b>	<b>336,537.00</b>

  
**Director General**  
 CCRH, New Delhi

  
**Asstt. Director (Admn.)**  
 CCRH, New Delhi

  
**Accounts Officer**  
 CCRH, New Delhi

**FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)**  
**Name of Entity: Central Council for Research in Homoeopathy, Janak Puri, New Delhi**  
**SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2020**

**SCHEDULE - 8 FIXED ASSETS**

(Figure in Rupees)

S. No.	Particulars	GROSS BLOCK			DEPRECIATION			NET BLOCK			
		Cost/Valuation as at beginning of the year	Addition during the year	Deduction during the year	Cost/Valuation at the year end	As at the beginning of the year	On addition during the year	On deduction during the year	Total up to the year end	As at the current year	As at the previous year end
1	Land	231,605,354.00	-	-	231,605,354.00	-	-	-	-	231,605,354.00	231,605,354.00
2	Donated Build.	2,171,041.00	-	-	2,171,041.00	1,400,473.00	77,057.00	-	1,477,530.00	693,511.00	770,568.00
3	Building	591,785,643.00	130,128,000.00	-	721,913,643.00	160,391,654.00	49,645,799.00	-	210,037,453.00	511,876,190.00	431,393,989.00
4	Office Equip.	44,762,966.00	2,794,622.00	-	47,557,588.00	30,444,213.00	2,485,926.00	-	32,930,139.00	14,627,449.00	14,318,753.00
5	Vehicle	3,800,109.00	-	-	3,800,109.00	2,835,903.00	144,631.00	-	2,980,534.00	819,575.00	964,206.00
6	Furniture & Fixture	48,940,305.00	1,926,479.00	-	50,866,784.00	25,579,035.00	2,497,975.00	-	28,077,010.00	22,789,774.00	23,361,270.00
7	Computer & Peripheral	58,891,748.00	6,950,825.00	-	65,842,573.00	51,758,239.00	5,293,307.00	-	57,051,546.00	8,791,027.00	7,133,509.00
8	Elect. Install.	2,475,368.00	82,957.00	-	2,558,325.00	1,466,432.00	107,648.00	-	1,574,080.00	984,245.00	1,008,936.00
9	Library Books	8,119,603.00	352,119.00	-	8,471,722.00	7,966,793.00	184,514.00	-	8,151,307.00	320,415.00	152,810.00
10	Tubewell	1,607,647.00	-	-	1,607,647.00	768,698.00	83,895.00	-	852,593.00	755,054.00	838,949.00
11	Lab. Equip	54,823,220.00	9,810,668.00	-	64,633,888.00	41,099,993.00	9,089,713.00	-	50,189,706.00	14,444,182.00	13,723,227.00
	<b>TOTAL</b>	<b>1,048,983,004.00</b>	<b>152,045,670.00</b>	<b>-</b>	<b>1,201,028,674.00</b>	<b>323,711,433.00</b>	<b>69,610,465.00</b>	<b>-</b>	<b>393,321,898.00</b>	<b>807,706,776.00</b>	<b>725,271,571.00</b>



**Accounts Officer**  
**CCRH, New Delhi**



**Asstt. Director (Admn.)**  
**CCRH, New Delhi**



**Director General**  
**CCRH, New Delhi**

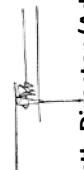


**Form of Financial Statements ( Non Profit Organization )**  
**Name of Entity: Central Council For Research in Homoeopathy**  
**Schedule forming part of Balance Sheet as at 31st March, 2020**

(Figure in Rupees)

SCHEDULE - 11 - CURRENT ASSETS	Amount	Current year 2019-20	Previous year 2018-19
<b>Bank Balance</b>			
Council's	82,384,427.00		
Internet Banking Account	22,434.00		
Internet Banking Account	50,751.00		
User Charges Account	750,407.00		
	83,208,019.00	83,208,019.00	226,645,691.00
<b>Loan &amp; Advances to Employees</b>			
Computer Advance	343,507.00		
	Op. Balance		
	Less: Adjusted		
	142,111.00		
	Add : Granted		
	-		
	Balance	142,111.00	343,507.00
Scooter Advance	111,500.00		
	Op. Balance		
	Less: Adjusted		
	48,700.00		
	Add : Granted		
	-		
	Balance	48,700.00	111,500.00
House Building Advance	308,144.00		
	Op. Balance		
	Add : Granted		
	2,000,000.00		
	2,308,144.00		
	Less : Adjusted		
	383,952.00		
	Balance	1,924,192.00	308,144.00
	<b>1,924,192.00</b>	<b>1,924,192.00</b>	<b>308,144.00</b>

  
**Director General**  
**CCRH, New Delhi**

  
**Asstt. Director (Admn.)**  
**CCRH, New Delhi**

  
**Accounts Officer**  
**CCRH, New Delhi**

(Figure in Rupees)

SCHEDULE - 11 - CURRENT ASSETS	Amount	Current year 2019-20	Previous year 2018-19
<b>Other Advances to Units/Institutes</b>			
Contingent Advance			
Op. Balance	209,846,196.00		
Less: Adjusted	43,036,943.00		
	166,809,253.00		
Add : Granted	64,103,162.00		
Balance	230,912,415.00	230,912,415.00	209,846,196.00
<b>TA Advance</b>			
Op. Balance	575,780.00		
Less: Adjusted	207,971.00		
	367,809.00		
Add : Granted	244,280.00		
Balance	612,089.00	612,089.00	575,780.00
<b>LTC Advance</b>			
Op. Balance	64,460.00		
Less: Adjusted	64,460.00		
	-		
Add : Granted	23,300.00		
Balance	23,300.00	23,300.00	64,460.00
<b>Medical advance</b>			
(16,84,514 (-) 16,84,514 = Nil)			
			1,684,514.00
<b>Advance for Work in Progress</b>			
Opening Balance	1,036,108,146.00		
Less: Adjusted	332,242,545.00		
	703,865,601.00		
Add: Granted during the year	164,987,273.00	868,852,874.00	1,036,108,146.00
<b>Sundry Debtors (Health Mela)</b>			
Op. Balance	9,629,065.00		
Less Received	3,986,471.00		
Balance	5,642,594.00		
Addition during the year ( Health Mela)	9,012,463.00	14,655,057.00	9,629,065.00
<b>Total recoverable</b>	<b>14,655,057.00</b>		


  
Director General  
CCRH, New Delhi

  
Asstt. Director (Admn.)  
CCRH, New Delhi

  
Accounts Officer  
CCRH, New Delhi

<b>SCHEDULE - 11 - Continued</b>			
<b>Imprest Advance</b>			
Opening Balance		351,543.00	
Add: Granted during the year		115,000.00	
		466,543.00	
Less: Adjusted during the year	-	-	466,543.00
			351,543.00
<b>Security Deposit -</b>			
Opening Balance		3,207,578.00	
Add: Granted during the year		396,000.00	
		3,603,578.00	
Less: Received back	-	-	3,603,578.00
			3,207,578.00
<b>Amount recoverable from Staff on account of Individual L.I.C.</b>			
Opening Balance		-	
Add: Recovered during the year		262,950.00	
		262,950.00	
Less: Paid during the year		262,950.00	-
			-
<b>Priced Publications</b>			
Opening Balance		8,230,071.00	
Add: Addition during the year	(Pub. 927991+ IJRH 418733)	1,346,724.00	
Add: Surplus	( Pub. 529620 + IJRH 00 )	529,620.00	
		10,106,415.00	
Less: Sale proceed during the year	(Pub. 14275+557622+ IJRH 131471+272862)	976,230.00	
		9,130,185.00	8,230,071.00
	<b>TOTAL</b>		<b>1,213,579,063.00</b>
			<b>1,497,106,195.00</b>

  
**Director General**  
 CCRH, New Delhi

  
**Asstt. Director (Admn.)**  
 CCRH, New Delhi

  
**Accounts Officer**  
 CCRH, New Delhi

**Form of Financial Statements ( Non-Profit Organisation )**  
**Name of Entity: Central Council for Research in Homoeopathy**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st March, 2020**

(Figure in Rupees )

INCOME	Schedule	Current year 2019-20	Previous year 2018-19
<b>Grants/Subsidies</b>			
General		1,288,300,000.00	
<b>Total</b>	13	1,288,300,000.00	
Less Capitalised	8	152,045,670.00	
		1,136,254,330.00	796,821,554.00
		-	-
GIA All India Inst. of Ayurveda for Pharmacovigilence		925,000.00	-
GIA for Publication		-	400,000.00
Share for Capital Work received from CCRUM		-	154,000,000.00
Interest Earned	17	13,764,398.00	29,615,445.00
Other Income	18	17,768,852.00	19,557,455.00
User Charges		-	-
Excess of Expenditure over Income		354,180,653.00	125,077,325.00
<b>Total</b>		<b>1,522,893,233.00</b>	<b>1,125,471,779.00</b>

  
**Accounts Officer**  
**CCRH, New Delhi**

  
**Asstt. Director (Admn.)**  
**CCRH, New Delhi**

  
**Director General**  
**CCRH, New Delhi**


**Form of Financial Statements (Non-Profit Organisation)**  
**Name of Entity: Central Council for Research in Homoeopathy**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st March, 2020**

(Figure in Rupees)

EXPENDITURE	Schedule	Current year 2019-20	Previous year 2018-19
<b>Establishment Expenditure</b>			
General			
General Area	20	714,068,113.00	580,192,401.00
<b>Other Administrative Expenditure</b>			
General Area &	21		
Med. Edu. Trg. (NER)	21	573,627,737.00	
Spl. Comp. Plan	21	19,782,519.00	
Tribal Area Plan	21	13,636,389.00	
<b>Total</b>	21 (A)	9,211,635.00	
Swachta Action Plan		616,258,280.00	
<b>Refund to AVUSH</b>		857,209.00	
Refund of unspent GIA received from RAV		617,115,489.00	486,765,657.00
Amount transferred from User Charges Account to Pension Fund Account		118,500,000.00	-
Loss : Due to IJRH given as Complementary during the year		26,304.00	444,722.00
Loss: on auctioned items		3,300,000.00	-
Depreciation		272,862.00	330,872.00
<b>Excess of Income over Expenditure*</b>		69,610,465.00	71,748.00
Significant Accounts Policy	24	-	57,666,379.00
<b>Total</b>		<b>1,522,893,233.00</b>	<b>1,125,471,779.00</b>

\* To the extent the expenditure on account of advances not routed through Income &amp; Expenditure Account.

  
**Director General**  
**CCRH, New Delhi**

  
**Asstt. Director (Admn.)**  
**CCRH, New Delhi**

  
**Accounts Officer**  
**CCRH, New Delhi**

**Form of Financial Statements (Non-Profit Organization)**  
**Name of Entity : Central Council for Research in Homoeopathy**  
**Schedule forming part of Income & Expenditure Account as at 31.03.2020**

(Figure in Rupees)

SCHEDULE - 13 - GRANTS/SUBSIDIES	Current year 2019-20	Previous year 2018-19
Central Government		
Salary	712,300,000.00	
General Area	364,900,000.00	
General Area Plan ( Capital Work )	190,000,000.00	
Spl. Comp. Plan for Sch. Caste	10,000,000.00	
Tribal Area Plan	-	
Swachta Action Plan	1,100,000.00	
Medical Edu. Research ( NER - General )	10,000,000.00	
Medical Edu. Research ( NER )	-	
<b>TOTAL</b>	<b>1,288,300,000.00</b>	
GIA for Research Activities	1,288,300,000.00	1,091,350,000.00
GIA received from All India Instt. Of Ayurveda for Pharmacovigilence	925,000.00	-
GIA ( for Publication )	-	400,000.00
	-	-
<b>TOTAL</b>	<b>1,289,225,000.00</b>	<b>1,091,750,000.00</b>
<b>SCHEDULE -17 - INTEREST EARNED</b>	<b>Current year 2019-20</b>	<b>Previous year 2018-19</b>
Saving Bank Account With State Bank of India	13,249,273.00	29,034,632.00
On Internet Banking Account ( Publication )	68,215.00	
( Income Tax )	3,931.00	
( User Charges )	175,433.00	289,801.00
On Interest bearing loan to employees.	339,692.00	252,122.00
Interest on leave encashment received back	-	38,890.00
<b>TOTAL</b>	<b>13,764,398.00</b>	<b>29,615,445.00</b>

  
**Accounts Officer**  
 CCRH, New Delhi

  
**Asstt. Director (Admn.)**  
 CCRH, New Delhi


  
**Director General**  
 CCRH, New Delhi

**Form of Financial Statements (Non-Profit Organization)**  
**Name of Entity : Central Council for Research in Homoeopathy**  
**Schedule forming part of Income & Expenditure Account as at 31.03.2020**

(Figure in Rupees)

SCHEDULE -18 - OTHER INCOME	General	Current year 2019-20	Previous year 2018-19
Staff Car use charges	2,845.00		
Surplus on sale of Publication	529,620.00		
Journals Subs. Received back from various Councils	615,872.00		
Sale of Plants	75,300.00		
Leave Salary & Pension Contribution Recovery	1,246,803.00		
WHD Fee ( Through Pub. A/c. )	1,185,644.00		
WIMF Fee ( Through Pub. A/c. )	497,935.00		
User Charges	10,839,145.00		
C.G.H.S. Recovery	895,450.00		
NPS (CC ) Recovery	27,367.00		
Royalty (Gen. A/c. 79196+ Pub. A/c. 269204 )	348,400.00		
<b>Total (A)</b>	<b>16,264,381.00</b>	<b>16,264,381.00</b>	<b>18,741,002.00</b>
Misc. Receipts			
Donation	37,500.00		
Application Fee	1,279,605.00		
Cost of I. Card/PRAN Card	1,250.00		
Unidentified amount/other receipts	40,846.00		
Sale of Tender Form	22,800.00		
Rent received from Vender CRI (H), NOIDA	54,000.00		
Sale(Old Raddi papers, Occup. Therapist Product & other items)	68,470.00		
<b>Total (B)</b>	<b>1,504,471.00</b>	<b>1,504,471.00</b>	<b>816,453.00</b>
<b>TOTAL ( A + B )</b>		<b>17,768,852.00</b>	<b>19,557,455.00</b>

  
**Accounts Officer**  
**CCRH, New Delhi**

  
**Asstt. Director (Admn.)**  
**CCRH, New Delhi**

  
**Director General**  
**CCRH, New Delhi**

**Form of Financial Statements (Non-Profit Organization)**  
**Name of Entity : Central Council for Research in Homoeopathy**  
**Schedule under General Area forming part of Income & Expenditure Account as at 31.03.2020**

(Figure in Rupees)

Schedule - 20	Current year 2019-2020			Previous year 2018-2019		
			GAP			GAP
<b>STATEMENT (A) - ESTABLISHMENT EXPENSES</b>						
Salaries			256,320,756.00			313,406,519.00
Allowances & Bonus			131,781,783.00			107,464,756.00
Other (Specify)						
Pay advance						
NPS ( Council's Contribution )			16,405,068.00			11,469,167.00
Over Time Allowance			9,315.00			25,206.00
Medical Reimbursement			5,721,953.00			4,870,877.00
L.T.C. Expenses			1,581,170.00			3,931,965.00
Transferred to Retirement Benefit A/c.			294,500,000.00			136,460,000.00
LS/PC			1,061,392.00			1,875,119.00
CGHS Payment			6,686,676.00			688,792.00
Refund of LE/int.						
<b>TOTAL</b>			<b>714,068,113.00</b>			<b>580,192,401.00</b>

  
**Accounts Officer**  
**CCRH, New Delhi**

  
**Asstt. Director (Admn.)**  
**CCRH, New Delhi**

  
**Director General**  
**CCRH, New Delhi**




**Form of Financial Statements (Non-Profit Organization )**  
**Name of Entity : Central Council for Research in Homoeopathy**  
**Schedule under General Area forming part of Income & Expenditure Account as at 31.03.2020**

(Figure in Rupees)

Schedule - 21 Other Administrative Expenses etc.	Current year 2019-2020			Previous year 2018-2019			
	General Area	SCPSC	TAP	General Area	GAP	SCPSC	TAP
Wages	155,512,741.00				122,140,711.00		
Transferred to Retirement Benefit A/c.					99,561,719.00		
Electricity & Power	11,049,689.00				8,995,963.00		
Water Charges	1,161,719.00				1,502,276.00		
Insurance	45,735.00				51,768.00		
Repair & Maintenance	12,881,844.00				8,714,204.00		
Rent, Rates & Taxes	4,900,351.00				4,300,018.00		
Lease Rent	355,600.00				355,600.00		
Vehicle Running & Maintenance	621,048.00				941,091.00		
Vehicle Hiring	1,544,958.00				1,349,060.00		
Postage, Telephone & Communication Charges	1,784,073.00				3,204,692.00		
Printing & Stationery	6,497,259.00				6,847,076.00		
Travelling & Conv. Expenses	13,566,046.00				12,296,851.00		
TA Exp. On foreign Tour	1,796,316.00				3,341,333.00		
Documentary Film					796,500.00		
Exp. on HM/Seminar/WS (Cont. 4905574+TA 161610) (Ann. H)	5,067,184.00				6,433,272.00		
Subscription Expenses	1,110,752.00				1,139,521.00		
Expenses on Fees	787,834.00				1,072,729.00		
Audit Remuneration	94,120.00				98,400.00		
Consultant Exp.	21,338,436.00				20,397,571.00		
Exp. on Investigation	1,016,213.00				920,415.00		
Professional Charges	904,768.00				974,177.00		
Expenses on Advertisement and Publicity	2,299,480.00				4,990,872.00		
Exp. on Hindi Committee (Cont. 1709227 + TA 616450)	1,147,763.00				2,325,677.00		
Medicine	1,971,972.00				1,813,940.00		
Diet	3,140,108.00				3,509,626.00		
Sundries	5,577,248.00				4,533,706.00		
Provers	2,460,984.00				2,538,180.00		
Miscellaneous Expenses	3,588,871.00				4,777,658.00		
Exp. Wages (Sch. Health Programme )	165,000.00						
Exp. On WIMF (Annexure - F)	260,184.00				6,173,226.00		
Cont. Expenditure (International Yoga Conf.) (Annexure - F)	236,089.00				123,080.00		
Expenditure (WHD) (Annexure - F)	4,437,543.00				5,570,781.00		
Exp. on Medical Edu. Training (NER) (Annexure - G)	19,782,519.00				17,464,158.00		
Contingent Expenditure (HCP) (Annexure - H & I)	4,802,181.00	26,000.00	2,287,391.00		4,911,105.00	1,550,074.00	711,742.00
Contingent Expenditure (SRP) (Annexure - H & I)	16,373,251.00				19,271,892.00		
Cont. Expenditure (NPCDGS) (Annexure - H & I)	38,257,294.00		6,924,244.00		29,075,832.00		8,933,421.00
Contingent Expenditure (Health Camp) (Annexure - I)		13,610,389.00				22,268,836.00	
Cont. Expenditure (CME) (Annexure - H & I)	123,696.00				568,427.00		
Exp. on Coll. Study (Annexure - J)	2,516,489.00				14,550,967.00		
Exp. On Homoeopathy for Healthy Child Prog. (Annexure - I)						558,408.00	
Cont. Expenditure (Coordination Cell) (Annexure - J)	19,893,756.00				23,096,142.00		
Cont. Expenditure (HealthyTeething Prog.) (Annex. H & I)	269,142.00				236,396.00		147,010.00
Contingent Expenditure ( Research Activities)					12,700.00		
Exp. On Building for AIIMS Narela	224,070,000.00						
<b>TOTAL</b>	<b>593,410,256.00</b>	<b>13,636,389.00</b>	<b>9,211,635.00</b>	<b>450,979,312.00</b>	<b>24,377,318.00</b>	<b>10,753,718.00</b>	

  
**Asstt. Director (Admn.)**  
**CCRH, New Delhi**

  
**Director General**  
**CCRH, New Delhi**

  
**Accounts Officer**  
**CCRH, New Delhi**

Form of Financial Statements (Non-Profit Organization )  
 Name of Entity : Central Council for Research in Homoeopathy  
 Expenditure Schedule forming part of Income & Expenditure Account as at 31.03.2020

EXPENDITURE STATEMENT OF World Homoeopathic Day Conference - 2019		(Figure in Rupees)	
	Current year 2019-2020	Previous year 2018-2019	
Printing & Stationery	482,709.00	1,201,557.00	
Award	1,200,000.00	775,000.00	
Exp. On Travelling Allowance	706,864.00	466,475.00	
Rent/Venue Charges	322,140.00	80,000.00	
Advt. & Publicity	-	379,419.00	
Exp. On Fabrication work	208,344.00	-	
Vehicle Hiring	-	92,091.00	
Professional Charges	208,830.00	412,174.00	
Expenditure on Logistic	216,682.00	408,458.00	
Misc. Exp.	1,091,974.00	1,755,607.00	
<b>TOTAL</b>	<b>4,437,543.00</b>	<b>5,570,781.00</b>	

EXPENDITURE STATEMENT OF World Integrated Medicine Forum ( WIMF )		(Figure in Rupees)	
	Current year 2019-2020	Previous year 2018-2019	
Logistic	-	443,318.00	
Misc.	-	1,809,231.00	
Printing & Stationery	14,000.00	301,978.00	
Venue Charges	226,560.00	-	
Exp. On Travelling Allowance	19,624.00	3,366,042.00	
Vehicle Hiring	-	252,657.00	
<b>TOTAL</b>	<b>260,184.00</b>	<b>6,173,226.00</b>	

EXPENDITURE STATEMENT OF International Yoga Conference		(Figure in Rupees)	
	Current year 2019-2020	Previous year 2018-2019	
Honorarium/Wages	-	33,750.00	
Printing & Stationery	-	14,722.00	
TA Expenditure	-	400.00	
Misc. Expenditure	16,609.00	73,758.00	
Water Charges	-	450.00	
Stall/Space Charges	219,480.00	-	
<b>TOTAL</b>	<b>236,089.00</b>	<b>123,080.00</b>	

  
**Accounts Officer**  
 CCRH, New Delhi

  
**Asstt. Director (Admn.)**  
 CCRH, New Delhi

  
**Director General**  
 CCRH, New Delhi

Annexure - G

## Form of Financial Statements (Non-Profit Organization )

Name of Entity : Central Council for Research in Homoeopathy

Schedule under Medical Education Training (NER) forming part of Income &amp; Expenditure Account as at 31.03.2020

(Figure in Rupees)

Expenditure	EXPENDITURE STATEMENT (Medical Edu. Trg. - North East Region )					Current year 2019-2020	Previous year 2018-2019
	MET - NER	NER	NER	MCCCH			
Wages/Honorarium	13,404,114.00	14,000.00	1,818.00	-	-	13,419,932.00	12,387,179.00
Elect. & Power	376,320.00			-	-	376,320.00	369,037.00
Water Charges	6,660.00			-	-	6,660.00	13,140.00
Repair & Maint.	232,896.00			-	-	232,896.00	133,166.00
Rent , Rates & Taxes	1,067,896.00			-	-	1,067,896.00	1,474,380.00
Postage & Telephone Exp.	829,276.00			-	-	829,276.00	116,926.00
Vehicle Hiring Exp.	207,616.00		8,494.00	-	-	216,110.00	152,017.00
Printing & stationary	645,523.00	18,682.00	10,440.00	-	-	674,645.00	579,283.00
TA & Conveyance Expenditure	1,233,438.00	12,000.00	-	-	-	1,245,438.00	1,059,140.00
Exp. On Subscription	1,200.00						
Fee	2,000.00					2,000.00	2,000.00
Professional Charges	4,720.00						
Miscellaneous Expenditure	850,499.00	73,935.00	46,426.00	-	-	970,860.00	477,125.00
Exp. On Lab. Investigation	64,770.00			-	-	64,770.00	13,110.00
Medicine	245,911.00			24,000.00		269,911.00	349,147.00
Sundries	279,885.00			-	-	279,885.00	310,692.00
Provers				-	-	-	-
Consultant	120,000.00			-	-	120,000.00	21,000.00
Insurance				-	-	-	6,816.00
<b>TOTAL</b>	<b>19,572,724.00</b>	<b>118,617.00</b>	<b>67,178.00</b>	<b>24,000.00</b>	<b>24,000.00</b>	<b>19,782,519.00</b>	<b>17,464,158.00</b>



Accounts Officer  
CCRH, New Delhi



Asstt. Director (Admn.)  
CCRH, New Delhi



Director General  
CCRH, New Delhi

Annexure - H

**Form of Financial Statements (Non-Profit Organization )  
Name of Entity : Central Council for Research in Homoeopathy  
Expenditure Schedule forming part of Income & Expenditure Account as at 31.03.2020**

(Figure in Rupees)

	EXPENDITURE STATEMENT OF Various Schemes (General)				Current year 2019-20			
	Healthy Teething Programme	Health Mela	CME	SRP	NPCDCS	HCP		
TA & Conveyance Expenditure		161,610.00	77,079.00		5,978.00	61,800.00		
Mela Share								
Wages/Honorarium	269,142.00	15,000.00	8,000.00	11,046,997.00	35,701,645.00	4,665,995.00		
Printing & Stationery		61,100.00	27,808.00	161,770.00	169,484.00			
Repair & Maintenance					11,846.00			
Rent/Stall Charges		1,662,449.00						
Advertisement & Publicity								
Fee		18,000.00						
Medicines				599,357.00	205,512.00			
Sundries				104,831.00	223,749.00			
Vehicle Hiring		9,000.00	7,269.00	4,370,515.00	168,716.00	14,186.00		
Misc. Exp.		3,140,025.00	3,540.00	89,781.00	77,674.00	60,200.00		
Lab. Investigation Charges					1,692,690.00			
<b>TOTAL</b>	<b>269,142.00</b>	<b>5,067,184.00</b>	<b>123,696.00</b>	<b>16,373,251.00</b>	<b>38,257,294.00</b>	<b>4,802,181.00</b>		

  
Accounts Officer  
CCRH, New Delhi

  
Asstt. Director (Admn.)  
CCRH, New Delhi

  
Director General  
CCRH, New Delhi

Annexure - I

**Form of Financial Statements (Non-Profit Organization)**  
**Name of Entity : Central Council for Research in Homoeopathy**  
**Expenditure Schedule forming part of Income & Expenditure Account as at 31.03.2020**

EXPENDITURE STATEMENT OF Various Schemes (SCSP)	Current year 2019-20	
	Health Camp	HCP
Wages	10,002,752.00	
TA Expenditure	680.00	
Elect. & Power		
Printing & Stationery	126,225.00	
Postage & Telephone		
Repair & Maintenance	37,435.00	
Rent		
Medicines	308,700.00	
Sundries	123,917.00	
ASHA		
Vehicle Hiring	2,495,528.00	26,000.00
Misc. Exp.	515,152.00	
<b>TOTAL</b>	<b>13,610,389.00</b>	<b>26,000.00</b>

(Figure in Rupees)

EXPENDITURE STATEMENT OF Various Schemes (TAP)	Current year 2019-20	
	NPCDCS	HCP
Wages	6,801,812.00	878,789.00
TA Expenditure		
Elect. & Power	74,885.00	919,250.00
Repair & Maintenance	10,500.00	
Rent	2,900.00	
Postage & Telephone	886.00	
Printing & Stationery	15,005.00	14,750.00
Provers		
Medicines	7,961.00	15,050.00
Sundries	5,487.00	
Vehicle Hiring	3,538.00	52,271.00
Misc. Exp.	1,270.00	407,281.00
<b>TOTAL</b>	<b>6,924,244.00</b>	<b>2,287,391.00</b>

(Figure in Rupees)

  
**Director General**  
**CCRH, New Delhi**

  
**Asstt. Director (Admn.)**  
**CCRH, New Delhi**

  
**Accounts Officer**  
**CCRH, New Delhi**

Form of Financial Statements (Non-Profit Organization )  
 Name of Entity : Central Council for Research in Homoeopathy  
 Expenditure Schedule forming part of Income & Expenditure Account as at 31.03.2020

(Figure in Rupees)

EXPENDITURE STATEMENT OF Collaborative Study		Current year 2019-2020	Previous year 2018-2019
Wages/Honorarium		1,310,340.00	5,801,439.00
TA Expenditure		3,523.00	119,484.00
Repair & Maintenance		98,530.00	
Printing & Stationery			29,023.00
Postage & Telephone		4,120.00	5,604.00
Fee		246,998.00	
Professional Charges		98,400.00	68,807.00
Exp. On Advt. & Publicity			288,858.00
Exp. On Lab. Investigation		24,000.00	113,600.00
Medicine		114,975.00	515,794.00
Sundries		444,856.00	7,290,468.00
Consultant		148,000.00	
Misc. Exp.		22,747.00	317,890.00
<b>TOTAL</b>		<b>2,516,489.00</b>	<b>14,550,967.00</b>

(Figure in Rupees)

STATEMENT - ( D )	Expenditure statement of Coordination Cell	Current year 2019-20	Previous year 2018-19
Printing & Stationery		4,071.00	46,976.00
Wages		8,025,197.00	10,783,736.00
Postage & Telephone		46,179.00	60,476.00
Elect. & Power		10,088,700.00	10,864,940.00
Water Charges		171,597.00	601,625.00
Repair & Maintenance		533,623.00	461,069.00
Consultany		315,000.00	211,935.00
Rent/Taxes		577,520.00	-
Vehicle Hiring			
Misc. Exp.		131,869.00	65,385.00
<b>TOTAL</b>		<b>19,893,756.00</b>	<b>23,096,142.00</b>

  
 Accounts Officer  
 CCRH, New Delhi


  
 Asstt. Director (Admn.)  
 CCRH, New Delhi

  
 Director General  
 CCRH, New Delhi

**Form of Financial Statements (Non-Profit Organization )**  
**Name of Entity : Central Council for Research in Homoeopathy**  
**Expenditure Schedule forming part of Income & Expenditure Account as at 31.03.2020**

(Figure in Rupees)

Schedule - 21 (A)	Swachta Action Plan	Current year 2019-20	Previous Year 2018-19
	Solid Waste Management	7,617.00	141,050.00
	Liquid Waste Management	3,625.00	20,754.00
	Water Supply	2,370.00	28,564.00
	Workshop/Seminar	30,685.00	51,164.00
	Clean Office Premises	336,916.00	153,194.00
	Toilet Renovation	53,121.00	22,299.00
	Office Ditzitisation	203,049.00	40,739.00
	Innovation Activity	5,818.00	91,221.00
	Green & Clean Belt	129,065.00	48,576.00
	Information & Education	84,943.00	57,748.00
	<b>TOTAL</b>	<b>857,209.00</b>	<b>655,309.00</b>

  
**Asstt. Director (Admn.)**  
**CCRH, New Delhi**

  
**Director General**  
**CCRH, New Delhi**

  
**Accounts Officer**  
**CCRH, New Delhi**

**Form of Financial Statements (Non-Profit Organization )**  
**Name of Entity : Central Council for Research in Homoeopathy**  
**STATEMENT OF ADVANCES TO GOVERNMENT SERVANTS**

(Fig. in rupees)

Head	Opening Balance	Granted during the year 2019-20	Total	Adjusted during the year 2019-20	Balance outstanding as on 31.03.2020
Computer Advance	343,507.00	-	343,507.00	201,396.00	142,111.00
					-
Scooter Advance	111,500.00	-	111,500.00	62,800.00	48,700.00
					-
House Building Advance	308,144.00	2,000,000.00	2,308,144.00	383,952.00	1,924,192.00
					-
Medical Advance	1,684,514.00	-	1,684,514.00	1,684,514.00	-
					-
<b>TOTAL</b>	<b>2,447,665.00</b>	<b>2,000,000.00</b>	<b>4,447,665.00</b>	<b>2,332,662.00</b>	<b>2,115,003.00</b>

  
**Accounts Officer**  
**CCRH, New Delhi**

  
**Asstt. Director (Admn.)**  
**CCRH, New Delhi**

  
**Director General**  
**CCRH, New Delhi**



**Form of Financial Statements (Non-Profit Organization )  
Name of Entity : Central Council for Research in Homoeopathy  
(STATEMENT OF LAST YEAR ADVANCES ADJUSTMENT)2019-20**

(Figure in Rupees )

Head	General Area *	Spl. Comp Plan Sch. Caste	Tribal Area Plan	SAP	MET NER	TOTAL	Adjusted through Bills	Recd. through Cash	Total Adjustment
LTC Expenses	49,840.00				-	49,840.00	49,840.00	14,620.00	64,460.00
<b>Medical Expenses</b>	1,459,329.00					1,459,329.00	1,459,329.00	225,185.00	1,684,514.00
<b>(A)</b>	1,509,169.00					1,509,169.00	1,509,169.00	239,805.00	1,748,974.00
<b>TA &amp; Conveyance (GAP+HM) (B)</b>	136,211.00				25,000.00	161,211.00	161,211.00	46,760.00	207,971.00
Contingent Expenditure						-	-	21,952,822.00	21,952,822.00
Wages Exp.	1,484,047.00	251,962.00			25,818.00	1,761,827.00			
Venue Charges (WHD)	302,080.00	-				302,080.00			
Venue Charges (WIMF)	219,480.00					219,480.00			
Venue Charges (IYD)	226,560.00					226,560.00			
Elect. & Power	-	-	10,500.00			10,500.00			
Advrt. & Publicity	-					-			
Exp. On Seminar/WS						-			
TA & Conveyance Exp.	280,626.00	-	675,635.00		93,544.00	1,049,805.00			
Repair & Maintenance	5,157,165.00		2,900.00			5,160,065.00			
Rent, Rates & Taxes	-	-	-			-			
Vehicle Hiring	4,016,602.00	1,796,185.00	26,253.00		35,740.00	5,874,780.00			
Postage & Telephone	38,953.00	-	886.00			39,839.00			
Printing & Stationery	286,367.00	49,431.00	29,755.00		74,190.00	439,743.00			
Miscellaneous Exp.	716,583.00	496,142.00	61,270.00		149,730.00	1,423,725.00			
Professional charges	7,422.00					7,422.00			
Provers			15,050.00			15,050.00			
Medicine	678,929.00	248,421.00	7,961.00		24,000.00	959,311.00			
Sundries	896,866.00	59,912.00	5,487.00			962,265.00			
Fees	-					-			
Exp. For AIIMS ( Narela )	224,070,000.00					224,070,000.00			
Swachta Action Plan				227,266.00		227,266.00			
<b>TOTAL (C)</b>	<b>238,381,680.00</b>	<b>2,902,053.00</b>	<b>835,697.00</b>	<b>227,266.00</b>	<b>403,022.00</b>	<b>242,749,718.00</b>	<b>242,749,718.00</b>		<b>242,749,718.00</b>
<b>Assets</b>									
Land & Building	101,650,664.00					101,650,664.00			
Furniture	658,850.00					658,850.00			
Computer/Printer	821,380.00					821,380.00			
Lab. Equipments	7,228,100.00					7,228,100.00			
Office Equipment	143,960.00					143,960.00			
Books	-					-			
Sanitation Infrastructure				47,690.00		47,690.00			
<b>TOTAL (D)</b>	<b>110,502,954.00</b>			<b>47,690.00</b>		<b>110,550,644.00</b>	<b>110,550,644.00</b>		<b>110,550,644.00</b>
<b>TOTAL (A)+(B)+(C)+(D)</b>	<b>350,530,014.00</b>	<b>2,902,053.00</b>	<b>835,697.00</b>	<b>274,956.00</b>	<b>428,022.00</b>	<b>354,970,742.00</b>	<b>354,970,742.00</b>	<b>22,239,387.00</b>	<b>377,210,129.00</b>

\* Please see Annexure F for detail under GAP, MCCCH, HIM, MET-NER



**Accounts Officer**  
CCRH, New Delhi



**Asstt. Director (Admn.)**  
CCRH, New Delhi



**Director General**  
CCRH, New Delhi

**Form of Financial Statements (Non-Profit Organization )  
Name of Entity : Central Council for Research in Homoeopathy  
(STATEMENT OF LAST YEAR ADVANCES ADJUSTMENT ) (2018-19)**

Head	B/F	Swachta Action Plan	TOTAL	Adjusted through Bills	Recd. through Cash	Total Adjustment
LTC Expenses	-					-
<b>Total (A)</b>	-					-
T.A. & Conveyance(GAP + HM)	-					-
<b>Total (B)</b>	-					-
Solid Waste Management						
Liquid Waste Management						
Water Supply		2,000.00	2,000.00			
Workshop / Seminar						
Clean Office Premises		126,457.00	126,457.00			
Toilet Renovation		13,130.00	13,130.00			
Office Ditzitisation		19,624.00	19,624.00			
Innovation Activity		272.00	272.00			
Green & Clean Belt		60,253.00	60,253.00			
Information & Education Activity		5,530.00	5,530.00			
<b>TOTAL (C)</b>	-	<b>227,266.00</b>	-	-	-	-
<b>Assets</b>						
Sanitation Infractrure		47,690.00	47,690.00			
<b>TOTAL (D)</b>	-	<b>47,690.00</b>	-	-	-	-
<b>TOTAL (A) + (B)+(C) + (D)</b>	-	<b>274,956.00</b>	-	-	-	-

  
Director General  
CCRH, New Delhi

  
Asstt. Director (Admn.)  
CCRH, New Delhi

  
Accounts Officer  
CCRH, New Delhi

(STATEMENT OF LAST YEAR ADVANCES ADJUSTMENT ) ( 2019-20)

Head	General Area	CME	SRP	HCP	Health Meala/WS	NPCDCS	Capital Work	Int Yoga Day WHD	TOTAL
LTC Expenses	49,840.00								49,840.00
Medical Reimbursement	1,459,329.00								1,459,329.00
<b>Total (A)</b>	<b>1,509,169.00</b>								<b>1,509,169.00</b>
T.A. & Conveyance(GAP + HM)	123,990.00							12,221.00	136,211.00
<b>Total (B)</b>	<b>123,990.00</b>							<b>12,221.00</b>	<b>136,211.00</b>
Wages Exp.	169,500.00		8,106.00	1,306,441.00					1,484,047.00
Elect. & Power									
Venue Charges (WHD )								302,080.00	302,080.00
Venue Charges (IYD )								219,480.00	219,480.00
Venue Charges (WIMF)								226,560.00	226,560.00
Exp. On Seminar/WS									
TA & Conveyance Exp.	218,706.00			61,800.00		120.00			280,626.00
Repair & Maintenance	3,610,539.00					11,846.00	1,534,780.00		5,157,165.00
Rent , Rates & Taxes									
Vehicle Hiring	49,773.00		3,801,767.00	14,186.00		150,876.00			4,016,602.00
Postage & Telephone	38,953.00								38,953.00
Printing & Stationery	92,532.00		102,710.00			91,125.00			286,367.00
Miscellaneous Exp.	550,165.00		88,511.00	60,200.00		17,707.00			716,583.00
Professional charges	7,422.00								7,422.00
Provers									
Medicine			571,196.00			107,733.00			678,929.00
Sundries	746,184.00		95,635.00			55,047.00			896,866.00
Exp. On release for AIIMS(H)							224,070,000.00		224,070,000.00
<b>TOTAL (C)</b>	<b>5,483,774.00</b>		<b>4,667,925.00</b>	<b>1,442,627.00</b>		<b>434,454.00</b>	<b>225,604,780.00</b>	<b>748,120.00</b>	<b>238,381,680.00</b>
Assets									
Land & Building									
Furniture	553,924.00					104,926.00	101,650,664.00		101,650,664.00
Computer/Printer	821,380.00								658,850.00
Lab. Equipments	7,228,100.00								821,380.00
Office Equipment	143,960.00								7,228,100.00
Books									143,960.00
Elect. Installation									
<b>TOTAL (D)</b>	<b>8,747,364.00</b>					<b>104,926.00</b>	<b>101,650,664.00</b>		<b>110,502,954.00</b>
<b>TOTAL (A) + (B) + (C) + (D)</b>	<b>15,864,297.00</b>		<b>4,667,925.00</b>	<b>1,442,627.00</b>		<b>539,380.00</b>	<b>327,255,444.00</b>	<b>760,341.00</b>	<b>350,530,014.00</b>

  
 Director General  
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(STATEMENT OF LAST YEAR ADVANCES ADJUSTMENT) (2019-20)

Head	HHC SCS	Health Camp SCS	TOTAL SCS	MET NER	NER	NER/ MCCH College	CME NER	TOTAL NER	TOTAL
LTC Expenses	-								-
<b>Total (A)</b>									-
T.A. & Conveyance(GAP + HM)				25,000.00				25,000.00	-
<b>Total (B)</b>				25,000.00	-			25,000.00	-
Wages Exp.		251,962.00	251,962.00	2,000.00	14,000.00	1,818.00	8,000.00	25,818.00	
Elect. & Power									
Water Charges									
Advt. & Publicity									
Exp. On Seminar/WS				4,465.00	12,000.00		77,079.00	93,544.00	
TA & Conveyance Exp.									
Repair & Maintenance									
Rent, Rates & Taxes									
Vehicle Hiring	26,000.00	1,770,185.00	1,796,185.00	19,977.00		8,494.00	7,269.00	35,740.00	
Postage & Telephone									
Printing & Stationery		49,431.00	49,431.00	17,260.00	18,682.00	10,440.00	27,808.00	74,190.00	
Miscellaneous Exp.		496,142.00	496,142.00	25,829.00	73,935.00	46,426.00	3,540.00	149,730.00	
Professional charges									
Provers									
Medicine		248,421.00	248,421.00				24,000.00	24,000.00	
Sundries		59,912.00	59,912.00						
Documentary Film									
ASHA									
Exp. On Diet									
Lab. Investigation charges									
Build. Maintenance									
Consultant									
<b>TOTAL (C)</b>	26,000.00	2,876,053.00	2,902,053.00	69,531.00	118,617.00	67,178.00	147,696.00	403,022.00	
<b>Assets</b>									
Land & Building									
Furniture									
Computer/Printer									
Lab. Equipments									
Office Equipment									
Tube Well									
Elect. Installation									
<b>TOTAL (D)</b>									
<b>TOTAL (A) + (B)+(C) + (D)</b>	26,000.00	2,876,053.00	2,902,053.00	94,531.00	118,617.00	67,178.00	147,696.00	428,022.00	

  
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## (STATEMENT OF LAST YEAR ADVANCES ADJUSTMENT) ( 2019-20)

D

Head	B/F	Healthy Child Prog. Tribal	Health Camp Tribal	NPCDCS Tribal	TOTAL TRIBAL		
LTC Expenses	-						
<b>Total (A)</b>	-						
T.A. & Conveyance(GAP + HM)	-						
<b>Total (B)</b>	-						
Wages Exp.							
Water Charges							
Elect. & Power			10,500.00		10,500.00		
Advt. & Publicity							
Exp. On Seminar/WS							
TA & Conveyance Exp.		600,750.00		74,885.00	675,635.00		
Repair & Maintenance				2,900.00	2,900.00		
Rent , Rates & Taxes							
Vehicle Hiring		22,715.00		3,538.00	26,253.00		
Postage & Telephone				886.00	886.00		
Printing & Stationery		14,750.00		15,005.00	29,755.00		
Miscellaneous Exp.		60,000.00		1,270.00	61,270.00		
Professional charges							
Provers		15,050.00			15,050.00		
Medicine				7,961.00	7,961.00		
Sundries				5,487.00	5,487.00		
Documentary Film							
ASHA							
Exp. On Diet							
Lab. Investigation charges							
Build. Maintenance							
Consultant							
<b>TOTAL (C)</b>	-	<b>713,265.00</b>	-	<b>122,432.00</b>	<b>835,697.00</b>	-	-
<b>Assets</b>							
Land & Building							
Furniture							
Computer/Printer							
Lab. Equipments							
Office Equipment							
Tube Well							
Elect. Installation							
<b>TOTAL (D)</b>	-	-	-	-	-	-	-
<b>TOTAL (A) + (B)+( C) + (D)</b>	-	<b>713,265.00</b>	-	<b>122,432.00</b>	<b>835,697.00</b>	-	-



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(STATEMENT OF LAST YEAR ADVANCES ADJUSTMENT) (2019-20)

Head	B/F	Swachta Action Plan						TOTAL
LTC Expenses	-							-
<b>Total (A)</b>	-							-
T.A. & Conveyance(GAP + HM)	-							-
<b>Total (B)</b>	-							-
Solid Waste Management								-
Liquid Waste Management								-
Water Supply		2,000.00						2,000.00
Workshop / Seminar								-
Clean Office Premises		126,457.00						126,457.00
Toilet Renovation		13,130.00						13,130.00
Office Digitisation		19,624.00						19,624.00
Innovation Activity		272.00						272.00
Green & Clean Belt		60,253.00						60,253.00
Information & Education Activity		5,530.00						5,530.00
								-
								-
<b>TOTAL (C)</b>	-	<b>227,266.00</b>	-	-	-	-	-	<b>227,266.00</b>
<b>Assets</b>								-
Sanitation Infrastructure		47,690.00						47,690.00
								-
								-
<b>TOTAL (D)</b>	-	<b>47,690.00</b>	-	-	-	-	-	<b>47,690.00</b>
<b>TOTAL (A) + (B)+( C) + (D)</b>	-	<b>274,956.00</b>	-	-	-	-	-	<b>274,956.00</b>

  
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## FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)

Name of Entity: Central Council For Research in Homoeopathy, Janak Puri, New Delhi  
SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31<sup>st</sup> MARCH 2020

## SCHEDULE - 24 SIGNIFICANT ACCOUNTING POLICIES

- 1 **Accounting Convention:** The financial statement are prepared on the basis of historical cost convention and on accrual basis.
- 2 **Inventory Valuation :** Stores ( Including machinery and spares ) are valued at cost.
- 3 **Fixed Assets :** Fixed assets are stated at cost of acquisition inclusive of taxes, incidental and direct expenses related to acquisition are capitalized at cost.
- 4 **Depreciation :** Fixed Assets are valued at cost less accumulated depreciation. Depreciation of fixed assets for the year has been provided on the Written down value of assets at the following rates

Item	Rates
1 Office Equipment	15%
2 Electrical Installation	10%
3 Laboratory/Hospital Equipment	40%
4 Vehicle	15%
5 Furniture & Fixture	10%
6 Computer & Peripherals	40%
7 Books	40%
8 Building	10%
9 Tubewell and Waterpipe	10%

The above rates of depreciation has been adopted from the Income Tax Rules as provided under Income Tax Rules 1962 and approved by competent authority..

  
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- 5 General Provident Fund :** The Council is maintaining a separate General Provident Fund Account for its employees as per G.P.F. Rule, 1960 at Annexure - I.
- The Receipt and Payment Account and the Balance Sheet for the General Provident Fund Account is attached with the Annual Account of the Council at Annexure - I..
- 6 Retirement Benefits :** Retirement benefits have been met out from the amount transferred from the Grants-in-Aid received from Department of AYUSH and Credited to the Pension Fund Account. A Separate account viz. Pension Fund Account is being maintained by the Council. Receipt and Payment Accounts and Balance Sheet of Pension Fund Account is attached with the Annual Accounts of the Council at Annexure - II.
- 7 New Pension Scheme :** The Council is maintaining a separate New Pension Scheme Account for its employees joined after 01.04.2004.
- The Receipt and Payment Account and the Balance Sheet for the New Pension Scheme Account is attached with the Annual Account of the Council at Annexure - III.
- 8 Investment :** Council has not made any investment other than the amount deposited in fixed/ term deposit with the State Bank of India..
- 9 Corpus/Capital Fund :** This represents the accumulated balance of Excess of Income over expenditure mainly, the values of fixed assets acquired from grants-in-aid.
- 10 Contingent liability :** Council has no contingent liability on the Balance sheet date.
- 11 Change of Accounting policies and material effect:** During the year accounts has been prepared in uniform format of accounts, which is applicable to central autonomous bodies, on or after 1.04.2001. Since the new format does not provide place for G.P.F., Pension Fund Account and New Pension Scheme Account, the same has been separated from the financial statement and annexed to this financial statement ( may be seen at Annexure - I, II and III )

  
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- 12 The current assets includes cash and bank balances, advances to the employees and Advances to other Units/Institutes etc.
- 13 Previous year figures have been regrouped wherever necessary.
- 14 Figures have been rounded off to nearest rupees from 2019-2020.



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Statement of Surplus stock of Publication and IJRH 2019-2020

Publication

Opening Balance	7,621,121.00	Sale during thr year	571,897.00
Addition during the year	927,991.00	Complementary	-
Surplus	529,620.00	Closing Stock	8,506,835.00
<b>Total</b>	<b>9,078,732.00</b>		<b>9,078,732.00</b>

IJRH

Opening Balance	608,950.00	Sale during thr year	131,471.00
Addition during the year	418,733.00	Loss due to Complementary	272,862.00
Surplus	-	Closing Stock	623,350.00
<b>Total</b>	<b>1,027,683.00</b>		<b>1,027,683.00</b>



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Interest Received				Expenditure on Fixed Assets	
a) On Bank Deposit					
Headquarter	3,793,946.00				
Unit/Institutes	9,455,327.00	13,249,273.00	29,034,632.00	PLAN	
				GAP (State. - E)	39,461,372.00
b) On Loan & Advances		339,692.00	252,122.00	SCPSC (State. - E)	
Interest on Pub. A/c.		68,215.00	82,807.00	TAP (State. E)	
On I B A/c. ( I. Tax.)		3,931.00	5,647.00		
Int. on User Charges A/c		103,287.00	201,347.00	<b>MET (NER) (St.E)</b>	<b>1,973,588.00</b>
					41,434,960.00
<b>Other Income</b>					
a) Misc. Receipts		1,504,471.00	816,453.00	<b>SAP</b>	<b>60,066.00</b>
Receipt against auctioned items		-	85,164.00		41,495,026.00
Sale of Publication (Gen. A/c)		14,275.00			
Tfd from Publication Account ( 23,65,999 (-) 12,909 )		2,353,090.00	349,560.00	<b>Other Payments</b>	
e) Sale of Journals			120,276.00	<b>Loans &amp; Advances to Staff</b>	
f) Sale of Plants		75,300.00	85,646.00	i Computer Advance	-
g) Staff car use		2,845.00	8,400.00	ii House Building Advance	2,000,000.00
h) User Charges		10,839,145.00	10,104,968.00		
i) Royalty (79196+269204)		79,196.00	39,628.00	<b>c) Payment made against recoveries</b>	
<b>Any other Receipts</b>				i. Income Tax	44,926,677.00
<b>a) Cash receipts against Adv.</b>				ii. GPF	47,355,952.00
i. TA Advance		4,960.00	65,630.00	iii. GIS Premium	414,526.00
ii TA Adv. ( NER )		39,021.00	31,839.00	iv. Individual LIC Prem.	262,950.00
iii LTC Advance		14,620.00	37,181.00	v. Deputationist Rec.	201,200.00
iv Contingent Advance(Gen + HM)		3,591,810.00	10,182,897.00	vi T & Credit Soc.	1,572,066.00
v Contingent Advance ( SRP )		1,401,896.00	4,359,304.00	vii Remittance of HRA	729,168.00
vi Contingent Advance ( IYD )		5,000.00	-	viii Licence Fee	22,740.00
vii Contingent Advance (HC- SCSP)		5,984,422.00	38,922,938.00	ix GST Tax	750,218.00
viii Cont. Advance ( NER -Capital Work )		4,987,101.00	135,654.00		
ix GIA/Cont. adv. (MET - NER)		-	9,815,465.00	<b>d) Payment made against receipt of G.I.</b>	
x GIA/Cont. adv. (MCCH Gen. )		120,000.00	-	<b>Scheme fund</b>	1,404,575.00
xi GIA/Adv. (Coll. Study)		3,911.00	960,142.00		
xii Cont. Advance ( Capital Work )		-	463,329.00	<b>e) Employee's Cont. tfd to NPS A/c.</b>	
xiii Cont. Advance ( NPCDCS-TAP)		4,109,184.00	5,000,000.00		11,474,024.00
xiv Cont. Advance ( HCP - General )		48,556.00	769.00		


  
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xv	Cont Adv. ( NPCDCS - Gen. )	1,347,006.00	-	-	Security Deposit by the Council to various Departments	396,000.00	171,000.00
xvi	Cont. Adv. (NER - General)	182,111.00	-	-			
xvii	Contingent Advance (HCP- SCSP)	-	114,926.00	-			
xviii	Cont. Adv. ( HC - TAP )	-	1,813,321.00	-	Refund E.M.D.	125,000.00	10,000.00
xix	Cont. Adv. ( HCP - TAP )	19,141.00	1,754,682.00	-	Payment of Imprest Advance	115,000.00	41,000.00
xx	TA/Cont. Adv. ( Res. Activity )	-	200,000.00	-	Refund of Unspent GIA received from RAV	26,304.00	444,722.00
xxi	Cont. Adv. ( S A P )	152,684.00	225,155.00	-			
xxii	Medical Advance	225,185.00		-	Advance for CME	-	150,000.00
xxiii	Cont. Adv. (CME - Gen. )	26,304.00		-			
xxiv	TA Adv. (WIMF)	2,779.00		-	Refund to Ministry of AYUSH	118,500,000.00	
<b>b)</b>	<b>Received from L.i.C. of India towards full &amp; final Settlement</b>						
		1,324,056.00	2,180,951.00		User Charges Transferred to Pen Fund A./c.	3,300,000.00	-
					<b>Closing Balance</b>		
<b>c)</b>	<b>Recoveries against Advances</b>						
i	Scooter Advance	62,800.00	98,600.00		a) Bank Balance		
ii	Computer Advance	201,396.00	295,998.00		Council's regular grant (Incl. Rec & Rec.)	82,384,427.00	
	Recd back for Journals Subs.	615,872.00				82,384,427.00	225,395,179.00
	<b>Earnest Money Deposit/Caution Money</b>						
	received by the Council	445,720.00	55,000.00		b) Internet Banking Account ( I. Tax . )	22,434.00	3,000.00
					c) Internet Banking Account (Publication)	50,751.00	339,537.00
					d) User charges Account	750,407.00	907,975.00
	<b>Employee Contribution Tier - I</b>						
	( New Pension Scheme )	12,037,413.00	11,474,024.00				
	<b>Other Recoveries</b>						
i.	Income Tax	45,854,949.00	51,942,407.00				
ii.	GPF Subs. & Adv.	47,355,952.00	51,834,848.00				
iii.	GIS Premium of Staff	406,950.00	448,900.00				
iv	Individual LIC premium of Staff	262,950.00	298,993.00				
v.	Deputationist's recoveries	201,200.00	602,280.00				
vi	Rec. of H.B. Advance	383,952.00	213,552.00				
vii.	T & C.S. Society	1,572,066.00	1,456,810.00				

  
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**Form of Financial Statements (Non-Profit Organization)**  
**Name of Entity : Central Council for Research in Homoeopathy**  
**Schedule under General Area forming part of Receipt & Payment Account as at 31.03.2020**

(Figure in Rupees)

STATEMENT (A) - ESTABLISHMENT EXPENSES	Current year 2019-2020		Previous year 2018-2019	
		GAP		GAP
Salaries		256,320,756.00		313,406,519.00
Allowances & Bonus		131,781,783.00		107,464,756.00
Other (Specify)				
Medical advance		-		1,684,514.00
NPS ( Council's Contribution )		16,405,068.00		11,469,167.00
Over Time Allowance		9,315.00		25,206.00
Medical Reimbursement		4,262,624.00		4,870,877.00
L.T.C. Expenses		1,531,330.00		3,688,717.00
Transferred to Retirement Benefit A/c.		294,500,000.00		136,460,000.00
LS/PC	-	1,061,392.00	-	1,875,119.00
CGHS Payment	-	6,686,676.00	-	688,792.00
L.T.C. Advance	-	23,300.00	-	64,460.00
<b>Total</b>	-	<b>712,582,244.00</b>	-	<b>581,698,127.00</b>

  
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**CCRH, New Delhi**

  
**Director General**  
**CCRH, New Delhi**

**Form of Financial Statements (Non-Profit Organization)**  
**Name of Entity : Central Council for Research in Homoeopathy**  
**Schedule under General Area , Spl. Comp. Plan for Sch. Caste and Tribal Area Plan forming**  
**part of Receipt & Payment Account as at 31.03.2020**

STATEMENT - ( B ) -- Other Administrative Expenses etc.	Current year 2019-2020			Previous year 2018-2019		
	General Area	SCPSC	TAP	GAP	SCPSC	TAP
Wages (149824701 + 5518540)	155,343,241.00			119,436,451.00		
Transferred to Retirement Benefit A/c.	-			99,561,719.00		
Electricity & Power	11,049,689.00			8,913,632.00		
Water Charges	1,161,719.00			1,392,086.00		
Insurance	45,735.00			39,339.00		
Repair & Maintenance	7,736,525.00			4,628,541.00		
Rent, Rates & Taxes	4,900,351.00			4,231,018.00		
Lease Rent	355,600.00			355,600.00		
Vehicle Running & Maintenance	621,048.00			941,091.00		
Vehicle Hiring	1,495,185.00			1,042,505.00		
Postage, Telephone & Communication Charges	1,745,120.00			2,553,755.00		
Printing & Stationery	6,404,727.00			6,601,729.00		
Travelling & Conv. Expenses	13,223,350.00			11,783,670.00		
TA Exp. On foreign Tour	1,796,316.00			3,291,333.00		
Documentary Film	-			796,500.00		
Exp. on HM/Seminar/WS (TA 161610+ Cont. 4905574) (Ann. C)	5,067,184.00			6,345,977.00		
Subscription Expenses	1,110,752.00			1,139,521.00		
Expenses on Fees	787,834.00			884,189.00		
Audit Remuneration	94,120.00			98,400.00		
Consultant Exp.	21,338,436.00			20,397,571.00		
Exp. on Investigation	1,016,213.00			920,415.00		
Professional Charges	897,346.00			974,177.00		
Expenses on Advertisement and Publicity	2,299,480.00			4,847,364.00		
Exp. on Hindi Committee (TA 188093 + Cont. 959670)	1,147,763.00			2,325,677.00		
Medicine	1,971,972.00			1,780,638.00		
Diet	3,140,108.00			3,509,626.00		
Sundries	4,831,064.00			4,190,286.00		
Provers	2,460,984.00			2,538,180.00		
Miscellaneous Expenses	3,038,706.00			4,263,715.00		
Exp. (Wages on SHP)	165,000.00					
Exp. On WIMF (Annexure - A)	21,403.00			6,173,226.00		
Expenditure (WHD) (Annexure - A)	4,135,463.00			4,613,151.00		
Cont. Expenditure (International Yoga Conf.) (Annexure - A)	16,609.00			123,080.00		
Exp. on Medical Edu. Training (NER) (Annexure - B)	19,478,193.00		1,574,126.00	4,881,874.00		
Contingent Expenditure (HCP) (Annexure - C & D)	3,359,554.00			13,140,732.00		
Contingent Expenditure (SRP) (Annexure - C)	11,705,326.00			29,075,832.00		
Cont. Expenditure (NPCDCS) (Annexure - C & D)	37,822,840.00		6,801,812.00			7,710,686.00
Contingent Expenditure (Health Camp) (Annexure - D)	-	10,734,336.00		7,646,705.00		695,632.00
Exp. on Coll. Study (Annexure - E)	2,516,489.00			3,819,183.00		
Exp. on Coordination Cell (Annexure - E)	19,893,756.00			23,096,142.00		
Cont. Exp. (Healthy Teething Programme) (Ann. C & D)	269,142.00			236,396.00		
<b>TOTAL</b>	<b>354,464,343.00</b>	<b>10,734,336.00</b>	<b>8,375,938.00</b>	<b>404,944,321.00</b>	<b>7,646,705.00</b>	<b>8,553,328.00</b>

(Figure in Rupees)

  
**Accounts Officer**  
**CCRH, New Delhi**

  
**Asstt. Director (Admn.)**  
**CCRH, New Delhi**

  
**Director General**  
**CCRH, New Delhi**



STATEMENT - ( B ) -- Other Administrative Expenses etc.	Current year 2019-2020			Previous year 2018-2019		
	General Area	SCPSC	TAP	GAP	SCPSC	TAP
B/F	354,464,343.00	10,734,336.00	8,375,938.00	404,944,321.00	7,646,705.00	8,553,328.00
T.A. Advance	240,000.00			143,950.00		
TA Advance (Health Mela) (Annex. E)	4,280.00					
Contingent Advance (WHD) (Annexure - A)				302,080.00		
Contingent Advance (WIMF) ( Annexure - A)				226,660.00		
GIA/Cont. Advance (International Yoga Conf.) (Annexure - A)				5,000.00		
T.A. Advance (NER) (Annexure - B)	-					
Grant-in-aid/Contingent Adv. (NER - General) (Ann. B)	8,003,362.00					
Grant-in-aid/Contingent Adv. (For Cap. Work) NER (Ann. B)						
Contingent Advance (Gen.)	8,219,839.00					
Contingent Advance (Health Mela) Annex. E	599,149.00			4,355,994.00		
Contingent Advance (Hindi WS)	743,450.00			821,183.00		
Cont Advance (HCP) (Annexure - C & D)			47,180.00			
Cont Advance (NPCDCS) (Annexure - C)	2,463,775.00			1,886,386.00		
Cont. Advance (SRP) (Annexure - C)	2,716,182.00			4,856,170.00		
Cont. Advance (NPCDCS ) (Annexure - D)						
Contingent Advance (Health Camp. ) (Annexure - D)		8,826,837.00				
Cont. Advance (CME)						
Advance for Capital Work	164,987,273.00			137,352,941.00		
Contingent Advance (Pharmacovigilence)	900,000.00					
Contingent Advance (Trigeminal Neuralgia Project)	1,500,000.00					
Contingent Advance (School Health Programme)	1,796,000.00					
GIA & Cont. Adv. for Collaborative Study (Annexure - E)	11,152,904.00			16,168,445.00		
GIA & Cont. Adv. for Coordination Cell (Annexure - E)	16,161,768.00			10,254,290.00		
<b>TOTAL</b>	<b>573,952,325.00</b>	<b>19,561,173.00</b>	<b>8,423,118.00</b>	<b>581,317,420.00</b>	<b>7,646,705.00</b>	<b>8,553,328.00</b>

  
Accounts Officer  
CCRH, New Delhi

  
Asstt. Director (Admn.)  
CCRH, New Delhi

  
Director General  
CCRH, New Delhi

Form of Financial Statements (Non-Profit Organization )  
 Name of Entity : Central Council for Research in Homoeopathy  
 Expenditure Schedule forming part of Receipt & Payment Account as at 31.03.2020

(Figure in Rupees)

EXPENDITURE STATEMENT OF World Homoeopathic Day Conference - 2019 and 2020	Current year 2019-2020	Previous year 2018-2019
Printing & Stationery	482,709.00	1,201,557.00
Award	1,200,000.00	775,000.00
Exp. On Travelling Allowance	706,864.00	466,475.00
Rent	20,060.00	80,000.00
Advt. & Publicity		379,419.00
Vehicle Hiring	208,344.00	92,091.00
Fabrication	208,830.00	
Professional Charges	216,682.00	412,174.00
Logistic Expenditure	1,091,974.00	408,458.00
Misc. Exp.	4,135,463.00	797,977.00
<b>TOTAL</b>	<b>4,135,463.00</b>	<b>4,613,151.00</b>
Contingent Advance	-	302,080.00
<b>TOTAL</b>	<b>4,135,463.00</b>	<b>4,915,231.00</b>

(Figure in Rupees)

EXPENDITURE STATEMENT OF World Integrated Medicine Forum ( WIMIF )	Current year 2019-2020	Previous year 2018-2019
Logistic		443,318.00
Misc.		1,809,231.00
Printing & Stationery	14,000.00	301,978.00
Exp. On Travelling Allowance	7,403.00	3,366,042.00
Vehicle Hiring		252,657.00
<b>TOTAL</b>	<b>21,403.00</b>	<b>6,173,226.00</b>
TA Advance	-	-
Contingent Advance	-	226,660.00
<b>TOTAL</b>	<b>21,403.00</b>	<b>6,399,886.00</b>

(Figure in Rupees)

EXPENDITURE STATEMENT OF International Yoga Conference	Current year 2019-2020	Previous year 2018-2019
Wages		33,750.00
Printing & Stationery		14,722.00
Misc. Expenditure	16,609.00	
TA Expenditure		400.00
Misc. Expenditure		73,758.00
Water Charges		450.00
<b>TOTAL</b>	<b>16,609.00</b>	<b>123,080.00</b>
Cont. Advance		5,000.00
<b>TOTAL</b>	<b>16,609.00</b>	<b>128,080.00</b>

  
 Accounts Officer  
 CCRH, New Delhi

  
 Asstt. Director (Admn.)  
 CCRH, New Delhi

  
 Director General  
 CCRH, New Delhi

## Annexure - B

## Form of Financial Statements (Non-Profit Organization)

Name of Entity : Central Council for Research in Homoeopathy

Schedule under Medical Education Training (NER) forming part of Receipt &amp; Payment Account as at 31.03.2020

(Figure in Rupees)

EXPENDITURE STATEMENT (Medical Edu. Trg. - North East Region )	Current year 2019-2020	Previous year 2018-2019
<b>Expenditure</b>		
Wages/Honorarium	13,402,114.00	11,031,779.00
Elect. & Power	376,320.00	369,037.00
Water Charges	6,660.00	13,140.00
Repair & Maint.	232,896.00	133,166.00
Rent , Rates & Taxes	1,067,896.00	1,474,380.00
Postage & Telephone Exp.	829,276.00	116,926.00
Vehicle Hiring Exp.	187,639.00	96,408.00
Printing & stationary	628,263.00	377,067.00
TA & Conveyance Expenditure	1,203,973.00	659,728.00
Exp. On Subscription	1,200.00	
Exp. On Fee	2,000.00	2,000.00
Professional Charges	4,720.00	
Miscellaneous Expenditure	824,670.00	242,261.00
Exp. On Lab. Investigation	64,770.00	13,110.00
Medicine	245,911.00	304,445.00
Sundries	279,885.00	277,103.00
Consultant	120,000.00	21,000.00
Insurance	-	6,816.00
<b>TOTAL (A)</b>	<b>19,478,193.00</b>	<b>15,138,366.00</b>
<b>Advances</b>		
TA Advance	-	64,021.00
Contingent advance	8,003,362.00	604,278.00
Contingent advance (Capital Work)	-	1,070,400.00
<b>TOTAL (B)</b>	<b>8,003,362.00</b>	<b>1,738,699.00</b>
<b>TOTAL (A + B)</b>	<b>27,481,555.00</b>	<b>16,877,065.00</b>



Asstt. Director (Admn.)  
CCRH, New Delhi



Director General  
CCRH, New Delhi



Accounts Officer  
CCRH, New Delhi

Annexure - C

**Form of Financial Statements (Non-Profit Organization )  
Name of Entity : Central Council for Research in Homoeopathy  
Expenditure Schedule forming part of Receipt & Payment Account as at 31.03.2020**

(Figure in Rupees)

EXPENDITURE STATEMENT OF Various Schemes (General)	Current year 2019-20			HCP
	HTP	Health Mela	SRP	
TA & Conveyance Expenditure		161,610.00		
Wages	269142.00	15,000.00	11,038,891.00	5,858.00
Stall/Space Charges		1,662,449.00		35,701,645.00
Printing & Stationery		61,100.00	59,060.00	78,359.00
Medicines			28,161.00	97,779.00
Sundries			9,196.00	168,702.00
Vehicle Hiring		9,000.00	568,748.00	17,840.00
Misc. Exp.		3,140,025.00	1,270.00	59,967.00
Fee		18,000.00		
Lab. Investigation Charges				1,692,690.00
<b>TOTAL</b>	269142.00	5,067,184.00	11,705,326.00	37,822,840.00
TA Advance		4,280.00		
Contingent Advance		599,149.00	2,716,182.00	2,463,775.00
<b>TOTAL</b>	269142.00	5,670,613.00	14,421,508.00	42,750,390.00
				<b>3,359,554.00</b>

Annexure - C

**Form of Financial Statements (Non-Profit Organization )  
Name of Entity : Central Council for Research in Homoeopathy  
Expenditure Schedule forming part of Receipt & Payment Account as at 31.03.2020**

(Figure in Rupees)

EXPENDITURE STATEMENT OF CME Seminar (RAV)	Current year 2019-2020		Previous year 2018-2019
	Current year 2019-2020	Previous year 2018-2019	
Contingent advance		-	150,000.00
<b>TOTAL</b>			<b>150,000.00</b>

  
Accounts Officer  
CCRH, New Delhi

  
Asstt. Director (Admn.)  
CCRH, New Delhi

  
Director General  
CCRH, New Delhi

## Annexure - D

**Form of Financial Statements (Non-Profit Organization)**  
**Name of Entity : Central Council for Research in Homoeopathy**  
**Expenditure Schedule forming part of Receipt & Payment Account as at 31.03.2020**

(Figure in Rupees)

EXPENDITURE STATEMENT OF Various Schemes (SCSP)	Current year 2019-20	
	Health Camp	NPCDCS
TA & Conveyance Exp.	680.00	HCP
Wages	9,750,790.00	
Printing & Stationery	76,794.00	
Repair & Maintenance	37,435.00	
Medicines	60,279.00	
Sundries	64,005.00	
Vehicle Hiring	725,343.00	
Misc. Exp.	19,010.00	
<b>TOTAL</b>	<b>10,734,336.00</b>	
Contingent Advance	8,826,837.00	
<b>TOTAL</b>	<b>19,561,173.00</b>	

(Figure in Rupees)

EXPENDITURE STATEMENT OF Various Schemes (TAP)	Current year 2019-20		
	Healthy Child Programme	NPCDCS	Healthy Teething Programme
TA & Conveyance Exp.	318,500.00		
Wages	878,789.00	6,801,812.00	
Vehicle Hiring	29,556.00		
Misc. Exp.	347,281.00		
<b>TOTAL</b>	<b>1,574,126.00</b>	<b>6,801,812.00</b>	
Contingent Advance	47,180.00		
<b>TOTAL</b>	<b>1,621,306.00</b>	<b>6,801,812.00</b>	

  
**Director General**  
**CCRH, New Delhi**

  
**Asstt. Director (Admn.)**  
**CCRH, New Delhi**

  
**Accounts Officer**  
**CCRH, New Delhi**

Form of Financial Statements (Non-Profit Organization )  
 Name of Entity : Central Council for Research in Homoeopathy  
 Expenditure Schedule forming part of Receipt & Payment Account as at 31.03.2020

(Figure in Rupees)

EXPENDITURE STATEMENT OF Collaborative Study	Current year 2019-2020	Previous year 2018-2019
Wages/Honorarium	1,310,340.00	937,650.00
Exp. On Travelling Allowance	3,523.00	
Repair & Maintenance	98,530.00	
Professional Charges	98,400.00	68,807.00
Advt. & Publicity	-	288,858.00
Exp. On Lab. Investigation	24,000.00	113,600.00
Consultant	148,000.00	
Medicine	114,975.00	515,515.00
Sundries	444,856.00	1,884,525.00
Expenditure on Fee	246,998.00	
Postage & Telephone Charges	4,120.00	5,604.00
Misc. Exp.	22,747.00	4,624.00
<b>TOTAL</b>	<b>2,516,489.00</b>	<b>3,819,183.00</b>
Contingent Advance	11,152,904.00	16,168,445.00
<b>TOTAL</b>	<b>13,669,393.00</b>	<b>19,987,628.00</b>

(Figure in Rupees)

STATEMENT - (D) Expenditure statement of Coordination Cell	Current year 2019-20	Previous year 2018-19
Printing & Stationery	4,071.00	46,976.00
Wages	8,025,197.00	10,783,736.00
Postage & Telephone	46,179.00	60,476.00
Elect. & Power	10,088,700.00	10,864,940.00
Water Charges	171,597.00	601,625.00
Repair & Maintenance	533,623.00	461,069.00
Consultancy	315,000.00	211,935.00
Rent/Taxes	577,520.00	-
Misc. Exp.	131,869.00	65,385.00
<b>TOTAL</b>	<b>19,893,756.00</b>	<b>23,096,142.00</b>
Contingent Advance	16,161,768.00	10,254,290.00
<b>TOTAL</b>	<b>36,055,524.00</b>	<b>33,350,432.00</b>

  
 Accounts Officer  
 CCRH, New Delhi

  
 Asstt. Director (Admn.)  
 CCRH, New Delhi


  
 Director General  
 CCRH, New Delhi

**Form of Financial Statements (Non-Profit Organization )**  
**Name of Entity : Central Council for Research in Homoeopathy**  
**Expenditure Schedule forming part of Receipt & Payment Account as at 31.03.2020**

(Figure in Rupees)

STATEMENT - (C) EXPENDITURE STATEMENT OF Swachta Action Plan	Current year 2019-20		Previous year 2018-19
Solid waste management		7,617.00	7,915.00
Liquid Waste Management		3,625.00	20,754.00
Water Supply		370.00	16,150.00
Workshop/Seminar		30,685.00	43,990.00
Clean Office Premises		210,459.00	53,038.00
Toilet Renovation		39,991.00	5,400.00
Office Digitisation		183,425.00	40,739.00
Innovation Activity		5,546.00	18,590.00
Green & Clean Belt		68,812.00	38,846.00
Information & Education Activity		79,413.00	20,985.00
<b>TOTAL</b>		<b>629,943.00</b>	<b>266,407.00</b>
Contingent Advance		972,716.00	407,640.00
<b>TOTAL</b>		<b>1,602,659.00</b>	<b>674,047.00</b>

  
**Accounts Officer**  
**CCRH, New Delhi**

  
**Asstt. Director (Admn.)**  
**CCRH, New Delhi**

  
**Director General**  
**CCRH, New Delhi**

Form of Financial Statements (Non-Profit Organization )  
 Name of Entity : Central Council for Research in Homoeopathy  
 Schedule under G.A., S.C.P for SC, T.A.P., NER forming part of Receipt & Payment as at 31.03.2020

( Figure in Rupees )

STATEMENT ( E ) - ASSETS CREATED DURING THE YEAR 2019-2020	Head	General Area	Coord Cell	WHD	SRP	Total	SAP	MET (NER)
Land & Building		28,477,336.00				28,477,336.00		
Laboratory Equipment ( )		2,577,368.00				2,577,368.00		5,200.00
Vehicle								
Furniture & Fixture								
	Cabinet/Racks	253,287.00	-			253,287.00		102,162.00
	Table/Chair	459,754.00	37,500.00		3,500.00	500,754.00		328,746.00
	Wooden Partition/Sign Board/Transl	82,680.00				82,680.00		
Computer & Peripherals								
	UPS/Voltage Stabilizer	251,897.00	-			251,897.00		35,162.00
	Computer/Server	3,472,897.00				3,472,897.00		910,091.00
	Printer	501,304.00				501,304.00		176,732.00
Software/Networking		781,362.00				781,362.00		
Books		319,169.00				319,169.00		32,950.00
Office Equipments								
	Telephone Instruments/EPABX	-	-			-		
	Photocopier Machine/Scanner	871,783.00				871,783.00		314,951.00
	Camera/CCTV/Scanner/Projector	197,151.00				197,151.00		
	Refrigerator/Water Cooler	192,383.00				192,383.00		15,699.00
	Inverter	-				-		16,500.00
	Air Conditioner/Room Heater	483,350.00	118,164.00			601,514.00		12,476.00
	Token Printer	13,511.00				13,511.00		13,269.00
	Voltage Stabilizer	8,470.00				8,470.00		
	lintraction Board	151,400.00				151,400.00		
	Drill Machine	24,940.00				24,940.00		
	Epmlifier	24,780.00				24,780.00		
	Attendance Dev./Finger Print Reader	53,000.00				53,000.00		-
	Drill Machine & other Equipments	28,279.00				28,279.00		2,800.00
	Sanitation Infrastructure						60,066.00	
Elect. Installation		76,107.00				76,107.00		6,850.00
	<b>TOTAL</b>	<b>39,302,208.00</b>	<b>155,664.00</b>	<b>-</b>	<b>3,500.00</b>	<b>39,461,372.00</b>	<b>60,066.00</b>	<b>1,973,588.00</b>



Accounts Officer  
 CCRH, New Delhi



Asstt. Director (Admn.)  
 CCRH, New Delhi



Director General  
 CCRH, New Delhi



**Form of Financial Statements (Non-Profit Organization )**  
**Name of Entity : Central Council for Research in Homoeopathy**


Annexure - I ( Part-I)

**Receipt & Payment Account for the year ended 31.03.2020 in respect of General Provident Fund Account**

(Figure in Rupees)

RECEIPTS	Current year 2019-20	Previous year 2018-19	PAYMENTS	Current year 2019-20	Previous year 2018-19
Opening Balance			Payment on account of GPF i) Advance & withdrawals made during the year	76,336,145.00	88,734,885.00
Bank Balance	5,013,276.15	111,889,445.00	Investment made during the year		88,500,000.00
Amount transferred from General Account on account of GPF Subs.	47,355,952.00	51,834,848.00	Closing Balance		
Amt. tfd. From Pen. Fund A/c.	64.00		Bank Balance	1,567,897.15	5,013,276.00
Amount of G.P.F.Received in r/o Sh. O.P. Verma	70,000.00	120,000.00			
Amount of STDRs matured and encashed during the year	22,700,655.00	16,717,990.00			
Income on Investment and Deposits Int. on STDR	2,544,138.00	1,254,133.00			
Int. on SB A/ c.	219,603.00	431,745.00			
Excess credit given by Bank	354.00				
<b>GRAND TOTAL</b>	<b>77,904,042.15</b>	<b>182,248,161.00</b>	<b>GRAND TOTAL</b>	<b>77,904,042.15</b>	<b>182,248,161.00</b>

  
**Accounts Officer**  
**CCRH, New Delhi**

  
**Asstt. Director (Admn.)**  
**CCRH, New Delhi**

  
**Director General**  
**CCRH, New Delhi**

Form of Financial Statements (Non-Profit Organization)  
Name of Entity : Central Council for Research in Homoeopathy.

Annexure - I (Part-II)

Balance Sheet as at 31.03.2020 in respect of General Provident Fund Account

		(Figure in Rupees)	
LIABILITIES	Current year 2019-20	Previous year 2018-19	ASSETS
GPF Capital Fund			Investment account
a) Opening Balance	198,743,964.00	223,853,346.00	a) Opening Balance
b) Add: Subs. Of the staff	47,426,016.00	51,954,848.00	b) Add: amount of STDRs purchased during the year
c) Add: Interest allowed on GPF A/C of the subs.	15,012,789.00	11,670,655.00	c) Less: Amount of STDR matured during the year
<b>d) Less: Withdrawal</b>	<b>261,182,769.00</b>	<b>287,478,849.00</b>	<b>(A)</b>
i) Withdrawal	76,336,145.00	88,734,885.00	
<b>(A)</b>	<b>184,846,624.00</b>	<b>198,743,964.00</b>	<b>174,965,146.00</b>
<b>Reserve &amp; Surplus</b>			<b>Amount of interest accrued on STDRs but not received</b>
a) Opening Balance	21,116,083.00	19,010,176.00	
b) Interest recd on SB A/C.	219,603.00	431,745.00	
c) Int. accrued on STDR	12,909,754.00	13,344,817.00	a) Opening Balance
d) Excess credit given by bank	354.00		b) Add: during the year
Less: Interest allowed on G.P.F. A/C	<b>34,245,794.00</b>	<b>32,786,738.00</b>	Less: Received during the year
<b>(B)</b>	<b>19,233,005.00</b>	<b>21,116,083.00</b>	<b>(B)</b>
	15,012,789.00	11,670,655.00	Closing Balance
	<b>19,233,005.00</b>	<b>21,116,083.00</b>	Bank Balance (C)
<b>TOTAL (A) + (B)</b>	<b>204,079,629.00</b>	<b>219,860,047.00</b>	<b>TOTAL (A)+(B)+(C)</b>
			1,567,897.00
			<b>204,079,629.00</b>
			5,013,276.00
			<b>219,860,047.00</b>
			125,883,791.00
			<b>214,383,791.00</b>
			88,500,000.00
			<b>197,665,801.00</b>
			22,700,655.00
			<b>174,965,146.00</b>
			17,180,970.00
			12,909,754.00
			<b>30,090,724.00</b>
			1,254,133.00
			<b>17,180,970.00</b>
			18,435,103.00



Asstt. Director (Admn.)  
CCRH, New Delhi



Director General  
CCRH, New Delhi



Accounts Officer  
CCRH, New Delhi

Annexure - II ( Part-I )

**Form of Financial Statements (Non-Profit Organization)**  
**Name of Entity: Central Council for Research in Homoeopathy.**  
**Receipt & Payment Account for the year ended 31.03.2020 in respect of Pension Fund Account**

RECEIPT		Current year 2019-20	Previous year 2018-19	Payment	Current year 2019-20	Previous year 2018-19
Opening Balance				Pension Payment made during the year	121,509,783.00	106,309,660.00
Saving Bank Account No. 19806		3,731,079.00	30,352,671.00	Arrear of Pension + DA Arrear	2,250,276.00	24,411,622.00
Last year cheque credited		5,000,000.00		Payment made during the year on account of Retirement Gratuity and Comm. Value of Pension	52,680,508.00	33,487,534.00
Amount received back on account of L.S and Pension Contribution in respect of Sh. S. Yobu			209,378.00	Income Tax paid to the Govt. A/c.	45,798,680.00	93,547,462.00
Sh. S.C. Dhama						
Interest on Saving Bank Account		439,603.00	295,617.00		6,520,856.00	9,198,397.00
Amount transferred from General Account to Pension Fund Account		294,500,000.00	212,837,140.00	LS/PC paid in respect of Mrs. Maya Padmanabhan		392,028.00
User Charges Account		3,300,000.00	18,184,579.00			
Amount recovered on account of Income Tax from pensioners		6,541,656.00	9,198,397.00	Recovered amount transferred to GPF Account ( Sh. K.K. G. Nair )	64.00	
Excess payment of GPF recovered from Sh. KKG Nair		64.00		Colising Balance Saving Bank Account No. 19806		3,731,079.00
Int. on STDR received during the year					84,752,235.00	
<b>GRAND TOTAL</b>		<b>313,512,402.00</b>	<b>271,077,782.00</b>	<b>GRAND TOTAL</b>	<b>313,512,402.00</b>	<b>271,077,782.00</b>

  
**Accounts Officer**  
 CCRH, New Delhi

  
**Asstt. Director (Admn.)**  
 CCRH, New Delhi

  
**Director General**  
 CCRH, New Delhi

**Form of Financial Statements (Non-Profit Organization )  
Name of Entity : Central Council for Research in Homoeopathy  
Balance Sheet as at 31.03.2020 in respect of Pension Fund Account**

LIABILITIES	(Figure In Rupees)		
	Current year 2019-20	Previous year 2018-19	Previous year 2018-19
Pension Fund Account			
Opening Balance	3,731,079.00	30,352,671.00	3,731,079.00
Last year Cheque credited	5,000,000.00		
Add: Amount of Interest received on S.B. A/c.	439,603.00	295,617.00	
Amount transferred from General Account	294,500,000.00	212,837,140.00	
Amt. transferred from User Charges	3,300,000.00	18,184,579.00	
Amount received from concerned Deptt. on account of LS & PC in respect of Sh. S.C. Dhama ( Recd back)	-	209,378.00	
<b>TOTAL</b>	<b>306,970,682.00</b>	<b>261,879,385.00</b>	
Less: Payment made on account of DCRG/Gratuity/Comm. Value of Pension			
RG	52,680,508.00		
CVP	45,798,680.00		
Less: Pension Payments & arrear			
123,760,059.00			
<b>Total</b>	<b>222,239,247.00</b>	<b>257,756,278.00</b>	
Less: LS/PC paid in respect of Mrs. Maya Padmanabhan			
Income Tax Payable in r/o Dr. H. Baig	20,800.00	392,028.00	
<b>GRAND TOTAL</b>	<b>84,752,235.00</b>	<b>3,731,079.00</b>	<b>3,731,079.00</b>
		<b>GRAND TOTAL</b>	<b>84,752,235.00</b>

  
Director General  
CCRH, New Delhi

  
Asstt. Director (Admn.)  
CCRH, New Delhi

  
Accounts Officer  
CCRH, New Delhi

Annexure - III (Part I)

**Form of Financial Statements (Non-Profit Organization )**  
**Name of Entity: Central Council for Research in Homoeopathy**  
**Receipt & Payment Account for the year 2019-2020 for New Pension Scheme**

(Figure In Rupees)

RECEIPTS	Current year 2019-20	Previous year 2018-19	PAYMENTS	Current year 2019-20	Previous year 2018-19
Opening Balance	346,788.04	1,624,040.00	Amount of NPS paid to CR Agency, PFRDA	28,735,154.00	24,234,061.92
Employee's Contribution transferred from General Account	12,037,413.00	11,469,167.00	Coising Balance	67,549.04	346,788.04
Employer's contribution transferred from General Account	16,405,068.00	11,469,167.00			
NPS with Employers Cont. received from Allahabad Bank	-	3,864.96			
Interest on STDR	-	-			
Interest on S.Bank account	13,434.00	14,611.00			
<b>TOTAL</b>	<b>28,802,703.04</b>	<b>24,580,849.96</b>	<b>TOTAL</b>	<b>28,802,703.04</b>	<b>24,580,849.96</b>

  
**Accounts Officer**  
**CCRH, New Delhi**

  
**Asstt. Director (Admn.)**  
**CCRH, New Delhi**

  
**Director General**  
**CCRH, New Delhi**

Form of Financial Statements (Non-Profit Organization )  
Name of Entity: Central Council for Research in Homoeopathy  
Balance Sheet as at 31.03.2020 for New Pension Scheme

LIABILITIES	Current year 2019-20	Previous year 2018-19	ASSETS	Current year 2019-20	Previous year 2018-19
Capital Fund			Closing Balance		
New Pension Scheme	346,788.04	1,624,040.00		67,549.40	346,788.04
Amount transferred from Gen. A/c	-	-			
Employees contribution	12,037,413.00	11,469,167.00			
Employer's contribution	16,405,068.00	11,469,167.00			
NPS with Employer's Contribution received from Allahabad Bank in respect of Sh. Himanshu Arora, Ex-LDC	-	3,864.96			
Interest on Employees contribution tfd. From General Account	-	-			
Interest on S.B. Account	13,434.00	14,611.00			
<b>TOTAL</b>	<b>28,802,703.04</b>	<b>24,580,849.96</b>	<b>TOTAL</b>	<b>67,549.04</b>	<b>346,788.04</b>
Less: Paid to CRA, PFRDA	28,735,154.00	24,234,061.92			
Less :Interest transferred to General Account	-	-			
<b>TOTAL</b>	<b>67,549.04</b>	<b>346,788.04</b>	<b>TOTAL</b>	<b>67,549.40</b>	<b>346,788.04</b>

  
Accounts Officer  
CCRH, New Delhi

  
Asstt. Director (Admn.)  
CCRH, New Delhi

  
Director General  
CCRH, New Delhi

## Separate Audit Report of the Comptroller & Auditor General of India on the accounts of Central Council for Research in Homoeopathy for the year ended March 2020

1. We have audited the attached Balance Sheet of Central Council for Research in Homoeopathy (Council) as at 31 March 2020, the 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 Services) Act, 1971. The audit has been entrusted for the period up to 2022-23. These financial statements are the responsibility of the Council's management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. This Separate Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum- performance aspects, etc., if any, are reported through Inspection Report / 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 disclosures 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 and Expenditure Account/ Receipt& Payments Account dealt with by this report have been drawn up in the format prescribed by the Government of India, 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. Liabilities

A.1.1 Current Liabilities (Schedule-7)- Rs. 21.31 lakh

- A.1.1.1. Balance Sheet shows current liabilities amounting to Rs. 21.31 lakh. However, there was an unutilized grant of Rs. 1.43 crore as on 31 March 2020, for which the Council has not depicted liability in the annual accounts ended March 2020. This has resulted in understatement of Current Liabilities and overstatement of Capital Fund by Rs. 1.43 crore.

### B. Income & Expenditure Account

#### B.1 Expenditure

- B.1.1 As per Schedule-21 (Other Administrative Expenses etc.) of the annual accounts for the year 2019-20, an amount aggregating Rs. 22.41 crore was booked as expenditure without any supporting documents on the building of the All India Institute of Homoeopathy (AIIH), Narela, New Delhi.

Scrutiny of records revealed that this expense pertained to the funds amounting to Rs. 25 crore (Rs. 3.25 crore dated 31.12.2016 and Rs. 21.75 crore dated 24.02.2017) received during the year 2016-17 from Ministry of AYUSH (Ministry) for transfer to contractor (M/s MECON Ltd.) to construct the building of All India Institute of Homoeopathy (AIIH), Narela, New Delhi in annual accounts of the year 2016-17, the Council had booked funds worth Rs. 25 crore as income in the Income & Expenditure Account and out of this an advance payment of Rs. 22.41 crore made to M/s MECON Ltd and was booked as Advance for Work in Progress in Schedule-11 (Current Assets).

As the funds received from Ministry were for specific purpose and as per Uniform Format of Accounts, the funds received as grants or assistance, or retained by the entity to be utilized for specific or earmarked purposes are required to be disclosed under Schedule-3 (Earmarked/Endowment Funds).

However, Council did not pass these entries through Schedule-3 (Earmarked/Endowment Funds), resulting into understatement of Liabilities (earmarked fund) by Rs. 25 crore and overstatement of Current Assets by Rs. 2.59 crore and overstatement of Expenditure by Rs. 22.41 crore.

### C. General

- C.1 In Schedule-11 (Current Assets), Contingent Advances amounting to Rs. 23.09 crore were outstanding since 2009 to March 2020. This needs to be settled.
- C.2 Provision for gratuity and leave encashment was not made on actuarial basis as required in the common format of accounts for the central autonomous bodies and also in contravention of AS-15.



**D. Grants-in-aid:**

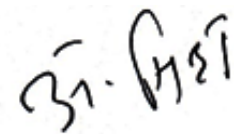
During the year 2019-20, the Council had received Grant-in-aid of Rs. 128.83 crore from the Ministry. The Council had an unspent balance of Rs. 15.89 crore for previous year 2018-19 and interest earned including internal receipt of Rs. 5.55 crore. The Council had refunded an amount of Rs. 11.85 crore to the Ministry. Thus, out of available funds of Rs. 138.42 crore, Council incurred an expenditure of Rs. 136.99 crore leaving an unutilized balance of Rs. 1.43 crore as on 31 March 2020.

**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 & Expenditure Account and Receipts & Payments Account dealt 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 related to the Balance Sheet, of the state of affairs of the Central Council for Research in Homoeopathy as at 31 March 2020 and
- b. In so far as it related to Income and Expenditure Account of the deficit for the year ended on that date.

**For and on behalf of C&AG of India**



**Principal Director of Audit  
(Health, Welfare & Rural Development)**

**Place: New Delhi**

**Date: 22/12/2020**

## **Annexure**

**1. Adequacy of Internal audit system**

The Internal audit of the Council for the period 2013-16 was conducted by the Pr. PAO, M/o Health & Family Welfare.

**2. Adequacy of Internal Control System**

7 paras for the transaction audit for the period 2009-12 were outstanding as on 31.03.2020.

**3. System of physical verification of Assets.**

The physical verification of fixed assets was conducted up to 31.03.2013.

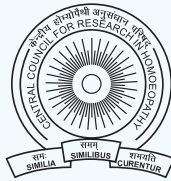
**4. System of physical verification of inventory**

The physical verification of inventory like books and publications was conducted up to 2014-15.

The physical verification of stationery and other consumable was conducted up to 2012-13.

**5. Regularity in payment of dues**

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



*(An Autonomous Body under Ministry of AYUSH, Govt. of India)*

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