

# Financial Statements Year 2020-2021

Central Council for Research in Homoeopathy  
(Non-profit Organization)



(An Autonomous Body under Ministry of AYUSH, Govt. of India)  
Jawahar Lal Nehru Bhartiya Chikitsa Avum  
Homoeopathic Anushandhan Bhawan  
61-65, Institutional Area, Opp. D Block,  
Janak Puri, New Delhi - 110 058



Form of Financial Statements (Non-Profit Organization)  
 Name of Entity : Central Council for Research in Homoeopathy  
**BALANCE SHEET AS AT 31<sup>ST</sup> MARCH, 2021**

(Figure in Rupees)

Liabilities	Page No	Schedule/ Annexure	Current year 2020-21	Previous year 2019-20
Capital Fund	231	1	2,482,767,362.00	2,019,154,865.00
Current Liabilities	232 & 233	7	4,194,613.00	2,130,974.00
G.P.F. Account	273	Annexure - I (Part - II)	197,921,485.00	204,079,629.00
Pension Fund Account	276	Annexure - II (Part - II)	116,045,976.00	84,752,235.00
New Pension Scheme Account	278	Annexure - III (Part - II)	550,305.04	67,549.04
<b>TOTAL</b>			<b>2,801,479,741.04</b>	<b>2,310,185,252.04</b>



Accounts Officer  
CCRH, New Delhi



Asstt. Director (Admn.)  
CCRH, New Delhi



Director General  
CCRH, New Delhi

Form of Financial Statements (Non-Profit Organization)  
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**BALANCE SHEET AS AT 31<sup>ST</sup> MARCH, 2021**

(Figure in Rupees)

Assets	Page No.	Schedule/ Annexure	Current year 2020-21	Previous year 2019-20
Fixed Assets	234	8	808,082,217.00	807,706,776.00
Current Assets	235-237	11	1,678,879,758.00	1,213,579,063.00
G.P.F. Account	273	Annexure - I ( Part - II )	197,921,485.00	204,079,629.00
Pension Fund Account	276	Annexure - II ( Part - II )	116,045,976.00	84,752,235.00
New Pension Scheme Account	278	Annexure - III ( Part - II )	550,305.04	67,549.04
<b>TOTAL</b>			<b>2,801,479,741.04</b>	<b>2,310,185,252.04</b>



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Form of Financial Statements (Non-Profit Organization)  
 Name of Entity : Central Council for Research in Homoeopathy  
**SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31<sup>ST</sup> MARCH, 2021**

(Figure in Rupees)

<b>SCHEDULE - 1 - CAPITAL FUND</b>	<b>Amount</b>	<b>Current year 2020-21</b>	<b>Previous year 2019-20</b>
Opening Balance	1,219,283,879.00		
Add: Assets Created during the year	80,821,916.00		
	1,300,105,795.00	1,300,105,795.00	1,219,283,879.00
Excess of Income Over Expenditure			
Opening Balance	799,870,986.00		
Add: Excess of Income over Expenditure	(158,720,581.00)		
Add : Amount of AIH Narela (last year rectification)	224,070,000.00		
	1,182,661,567.00	1,182,661,567.00	799,870,986.00
<b>TOTAL</b>		<b>2,482,767,362.00</b>	<b>2,019,154,865.00</b>



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**SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31<sup>ST</sup> MARCH, 2021**

(Figure in Rupees)

SCHEDULE - 7 - CURRENT LIABILITIES	Amount	Current year 2020-21	Previous year 2019-20
FULL & FINAL SETTLEMENT OF GIS FUND	Opening Balance	-	
	Add: Received during the year	2,299,333.00	
		2,299,333.00	
	Less: Paid during the year	1,780,832.00	518,501.00
EARNEST MONEY	Opening Balance	970,270.00	
	Add: Received during the year	316,239.00	
		1,286,509.00	
	Less: Refunded during the year	35,000.00	1,251,509.00
Employees Contribution towards New Pension Scheme	Opening Balance	-	
	Add: Recovered during the year	12,951,303.00	
		12,951,303.00	
	Less: Transferred during the year	12,803,546.00	147,757.00
			-
Amount payable on account of GIS	Opening Balance	-	
	Add: Recovered during the year	367,850.00	
		367,850.00	
	Less: Transferred during the year	366,750.00	1,100.00
Amount payable to IWAI, Noida being cheque issued to the authority , not presented for payment (HRA and Licence Fee )Op. Bal	Add: Recovered during the year	-	
		-	
		-	
	Less : Opening Balance transferred to Misc. Rec. ( General A/C. )	-	
	Less : Remitted during the year	-	-
Income Tax	Opening Balance (General Account )	943,775.00	
	Add: Received during the year	44,173,839.00	
		45,117,614.00	
	Less: Paid during the year ( General Account )	42,236,173.00	1,937,666.00
	( Pension Fund A/c ( Dr. B.C. Lakhera )	943,775.00	
		-	928,272.00
			15,503.00
<b>TOTAL</b>		<b>3,856,533.00</b>	<b>1,914,045.00</b>



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SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31<sup>ST</sup> MARCH, 2021

(Figure in Rupees)

SCHEDULE - 7 - CURRENT LIABILITIES		Amount	Current year 2020-21	Previous year 2019-20
Publication Account				
Opening Balance ( Transferrable previous year )	47,751.00			
Add :Minimum Balance to kept in the account				
	47,751.00			
Less : Minimum balance to kept in the account				
Balance transferrable previous year		47,751.00		
Addition during the year				
Total		47,751.00		
Less : Transfer during the year		43,650.00		
Transferrable to General Account		4,101.00	4,101.00	47,751.00
CGST/SGST Tax				
Opening Balance		169,178.00		
Add: Received during the year		1,122,584.00		
		1,291,762.00		
Less: Refunded during the year		965,690.00	326,072.00	169,178.00
PM Care Fund				
Opening Balance		910,691.00		
Add: Received during the year		910,691.00		
		902,784.00	7,907.00	
Less: Paid during the year				
Recovery of Deputationist				
Opening Balance		-		
Add: Recovered during the year		600.00		
		600.00		
Less: Transferred during the year		600.00	-	-
Thrift & Credit Society Recovery				
Opening Balance		-		
Add: Recovered during the year		1,907,438.00		
		1,907,438.00		
Less: Transferred during the year		1,907,438.00	-	-
	-	-	-	-
<b>TOTAL</b>			<b>4,194,613.00</b>	<b>2,130,974.00</b>



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Form of Financial Statements (Non-Profit Organization)  
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**SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31<sup>ST</sup> MARCH, 2021**

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	1,477,530.00	69,351.00	-	1,546,881.00	624,160.00	693,511.00
3	Building	721,913,643.00	37,160,133.00	-	759,073,776.00	210,037,453.00	53,045,626.00	-	263,083,079.00	495,990,697.00	511,876,190.00
4	Office Equip.	47,557,588.00	1,442,099.00	21,365.00	48,978,322.00	32,930,139.00	2,348,936.00	7,277.00	35,271,798.00	13,706,524.00	14,627,449.00
5	Vehicle	3,800,109.00	2,943,800.00	-	6,743,909.00	2,980,534.00	343,721.00	-	3,324,255.00	3,419,654.00	819,575.00
6	Furniture & Fixture	-	-	-	-	-	-	-	-	-	-
		50,866,784.00	4,674,775.00	547,655.00	54,993,904.00	28,077,010.00	2,746,455.00	473,133.00	30,350,332.00	24,643,572.00	22,789,774.00
7	Computer & Peripheral	-	3,658,645.00	-	3,658,645.00	-	-	-	-	3,658,645.00	-
		65,842,573.00	6,123,282.00	253,111.00	71,712,744.00	57,051,546.00	5,713,376.00	114,213.00	62,650,709.00	9,062,035.00	8,791,027.00
8	Elect. Install.	2,558,325.00	26,510.00	-	2,584,835.00	1,574,080.00	100,720.00	-	1,674,800.00	910,035.00	984,245.00
9	Library Books	8,471,722.00	268,070.00	14,102.00	8,725,690.00	8,151,307.00	185,436.00	11,774.00	8,324,969.00	400,721.00	320,415.00
10	Tubewell	1,607,647.00	-	-	1,607,647.00	852,593.00	75,505.00	-	928,098.00	679,549.00	755,054.00
11	Lab. Equip	64,633,888.00	24,524,602.00	-	89,158,490.00	50,189,706.00	15,587,513.00	-	65,777,219.00	23,381,271.00	14,444,182.00
	<b>TOTAL</b>	<b>1,201,028,674.00</b>	<b>80,821,916.00</b>	<b>836,233.00</b>	<b>1,281,014,357.00</b>	<b>393,321,898.00</b>	<b>80,216,639.00</b>	<b>606,397.00</b>	<b>472,932,140.00</b>	<b>808,082,217.00</b>	<b>807,706,776.00</b>



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Form of Financial Statements (Non-Profit Organization)  
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**SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31<sup>ST</sup> MARCH, 2021**

(Figure in Rupees)

SCHEDULE - 11 - CURRENT ASSETS		Amount	Current year 2020-21	Previous year 2019-20
<b>Bank Balance</b>				
Council's		113,452,822.00		
Internet Banking Account (Income Tax)		87,205.00		
Internet Banking Account (Publication)		7,101.00		
User Charges Account		-		
		113,547,128.00	113,547,128.00	83,208,019.00
<b>Loan &amp; Advances to Employees</b>				
Computer Advance Op. Balance		142,111.00		
Less: Adjusted		84,596.00		
		57,515.00		
Add : Granted		250,000.00		
Balance		307,515.00	307,515.00	142,111.00
<b>Scooter Advance</b>				
Op. Balance		48,700.00		
Less: Adjusted		40,200.00		
		8,500.00		
Add : Granted		-		
Balance		8,500.00	8,500.00	48,700.00
<b>House Building Advance</b>				
Op. Balance		1,924,192.00		
Add : Granted		1,618,400.00		
		3,542,592.00		
Less : Adjusted		1,072,992.00		
Balance		2,469,600.00	2,469,600.00	1,924,192.00



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**SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31<sup>ST</sup> MARCH, 2021**

(Figure in Rupees)

SCHEDULE - 11 - CURRENT ASSETS			Amount	Current year 2020-21	Previous year 2019-20
<b>Other Advances to Units/Institutes</b>					
<b>Contingent Advance</b>	Op. Balance	230,912,415.00			
	Less: Adjusted	50,962,191.00			
		179,950,224.00			
	Add : Granted	136,698,465.00			
	Balance	540,718,689.00	540,718,689.00	540,718,689.00	230,912,415.00
	Add : Amt for AIH Narela (LY) 224070000				
<b>TA Advance</b>	Op. Balance	612,089.00			
	Less: Adjusted	-			
	Add : Granted	603,754.00			
	Balance	1,215,843.00	1,215,843.00	1,215,843.00	612,089.00
<b>LTC Advance</b>	Op. Balance	23,300.00			
	Less: Adjusted	23,300.00	-		
		-			
	Add : Granted	704,820.00	-		
	Balance	704,820.00	704,820.00	704,820.00	23,300.00
<b>Medical advance</b>	(2092295 (-) 2092295 = Nil )		-	-	-
<b>Advance for Work in Progress</b>					
	Opening Balance		868,852,874.00		
	Less: Adjusted		41,403,172.00		
			827,449,702.00		
	Add: Granted during the year		166,460,000.00	993,909,702.00	868,852,874.00
<b>Sundry Debtors ( Health Mela )</b>	Op. Balance	14,655,057.00			
	Less Received	2,100,685.00			
	Balance	12,554,372.00			
	Addition during the year ( Health Mela )	-	12,554,372.00	12,554,372.00	14,655,057.00
<b>Total recoverable</b>		12,554,372.00			



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<b>SCHEDULE - 11 - Continued</b>				
Imprest Advance				
Opening Balance	466,543.00			
Add: Granted during the year	10,000.00			
	476,543.00			
Less: Adjusted during the year	-	40,000.00	436,543.00	466,543.00
Security Deposit -				
Opening Balance	3,603,578.00			
Add: Granted during the year	-			
	3,603,578.00			
Less: Received back	-	3,603,578.00	3,603,578.00	3,603,578.00
GPF Subscription (Excess paid from general account)	19,580.00		19,580.00	
Amount payable to IWAI, Noida being cheque issued to the authority, not presented for payment (HRA and Licence Fee) Op. Bal	-			
Add : Remitted during the year	725,876.00			
Less: Recovered during the year	714,142.00			
Less : Opening Balance transferred to Misc. Rec. ( General A/C. )			11,734.00	
Amount recoverable from Staff on account of Individual L.I.C..				
Opening Balance	-			
Add: Recovered during the year	224,293.00			
	224,293.00			
Less: Paid during the year	224,293.00		-	-
Priced Publications				
Opening Balance	9,130,185.00			
Add: Addition during the year ( Pub. + IJRH 605359 )	605,359.00			
Less: Loss ( Pub. 98394 + IJRH 135709 )	234,103.00			
	9,501,441.00			
Less: Sale proceed during the year ( Pub. 63637+ IJRH 65650 )	129,287.00			
	9,372,154.00	9,372,154.00	9,130,185.00	
<b>TOTAL</b>		<b>1,678,879,758.00</b>	<b>1,213,579,063.00</b>	



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Form of Financial Statements (Non-Profit Organization)  
 Name of Entity : Central Council for Research in Homoeopathy  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2021**

(Figure in Rupees)

INCOME		Schedule	Current year 2020-21	Previous year 2019-20
<b>Grants/Subsidies</b>				
General	1,317,980,000.00			
<b>Total</b>	<b>1,317,980,000.00</b>	13		
Less Capitalised	80,821,916.00	8		
	<b>1,237,158,084.00</b>		1,237,158,084.00	1,136,254,330.00
			-	
GIA All India Inst. of Ayurveda for Pharmacovigilance			-	925,000.00
GIA for Publication			-	
Share for Capital Work received from CCRUM			-	
Interest Earned		17	15,978,016.00	13,764,398.00
Other Income		18	7,812,333.00	17,768,852.00
User Charges			-	
Excess of Expenditure over Income			-	354,180,653.00
<b>Total</b>			<b>1,260,948,433.00</b>	<b>1,522,893,233.00</b>



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Name of Entity : Central Council for Research in Homoeopathy  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2021**

(Figure in Rupees)

EXPENDITURE	Schedule	Current year 2020-21	Previous year 2019-20
<b>Establishment Expenditure</b>			
General			
General Area	20		
		641,928,418.00	714,068,113.00
		641,928,418.00	
<b>Other Administrative Expenditure</b>			
General Area &	21		
Med. Edu. Trg. ( NER )	21		
Spl. Comp. Plan	21		
Tribal Area Plan	21		
<b>Total</b>		378,555,755.00	
Swachta Action Plan	21 (A)		
		379,741,181.00	617,115,489.00
<b>Refund to AYUSH</b>		-	118,500,000.00
<b>Refund of unspent GIA received from RAV</b>		-	26,304.00
<b>Amount transferred from User Charges Account to Pension Fund Account</b>		-	3,300,000.00
<b>Loss : Due to IJRH given as Complementary during the year</b>		234,103.00	272,862.00
<b>Loss: on auctioned items</b>		107,511.00	-
<b>Depreciation schedule 8</b>		80,216,639.00	69,610,465.00
<b>Excess of Income over Expenditure*</b>		158,720,581.00	-
<b>Total</b>		<b>1,260,948,433.00</b>	<b>1,522,893,233.00</b>
Significant Accounts Policy	24		

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



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Name of Entity : Central Council for Research in Homoeopathy

**SCHEDULE FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31<sup>ST</sup> MARCH, 2021**

( Figure in Rupees)

<b>SCHEDULE - 13 - GRANTS/SUBSIDIES</b>		<b>Current year 2020-21</b>	<b>Previous year 2019-20</b>
Central Government			
Salary	640,000,000.00		
General Area	453,800,000.00		
General Area Plan ( Capital Work )	170,000,000.00		
Spl. Comp. Plan for Sch. Caste	-		
Digital Development Infr	10,500,000.00		
Swachta Action Plan	1,200,000.00		
SCSP	20,000,000.00		
NER	20,000,000.00		
TOTAL	1,315,500,000.00		
		1,315,500,000.00	1,288,300,000.00
GIA for Pharmacovig	2,480,000.00	-	-
GIA received from All India Instt. Of Ayurveda for Pharmacovigilence		-	925,000.00
GIA ( for Publication )		-	-
			-
		2,480,000.00	-
<b>TOTAL</b>		<b>1,317,980,000.00</b>	<b>1,289,225,000.00</b>

<b>SCHEDULE -17 - INTEREST EARNED</b>		<b>Current year 2020-21</b>	<b>Previous year 2019-20</b>
Saving Bank Account			
With State Bank of India		15,780,360.00	13,249,273.00
On Internet Banking Account ( Publication )	4,440.00		
(Income Tax )	2,274.00		
( User Charges )	61,025.00	67,739.00	175,433.00
On Interest bearing loan to employees.		129,917.00	339,692.00
Interest on leave encashment received back		-	-
<b>TOTAL</b>		<b>15,978,016.00</b>	<b>13,764,398.00</b>



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**SCHEDULE FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31<sup>ST</sup> MARCH, 2021**

( Figure in Rupees)

SCHEDULE -18 - OTHER INCOME	General		Current year 2020-21	Previous year 2019-20
Receipts against auctioned items	-			
Surplus on sale of Publication	-			
Journals Subs. Received back from various Councils	689,514.00			
Sale of Journals	-			
Sale of Plants	66,930.00			
Leave Salary & Pension Contribution Recovery	399,850.00			
WHD Fee ( Through Pub. A/c. )	-			
WIMF Fee ( Through Pub. A/c. )	90,959.00			
User Charges	3,696,779.00			
C.G.H.S. Recovery	915,000.00			
NPS (CC ) Recovery	-			
Royalty	16,281.00			
<b>Total (A)</b>	<b>5,875,313.00</b>	<b>5,875,313.00</b>	<b>5,875,313.00</b>	<b>16,264,381.00</b>
Misc. Receipts	1,937,020.00			
Donation	-			
Application Fee	-			
Cost of I. Card/PRAN Card	-			
Unidentified amount/other receipts	-			
Sale of Tender Form	-			
Rent received from Vender CRI (H), NOIDA	-			
Sale (Old Raddi papers, Occup. Therapist Product & other items )	-			
<b>Total (B)</b>	<b>1,937,020.00</b>	<b>1,937,020.00</b>	<b>1,937,020.00</b>	<b>1,504,471.00</b>
<b>TOTAL ( A + B )</b>			<b>7,812,333.00</b>	<b>17,768,852.00</b>



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**SCHEDULE UNDER GENERAL AREA FORMING PART OF  
 INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2021**

( Figure in Rupees )

Schedule - 20		Current year 2020-21	2019-20
STATEMENT (A) - ESTABLISHMENT EXPENSES		GAP	GAP
Salaries		244,344,544.00	256,320,756.00
Allowances & Bonus		122,018,928.00	131,781,783.00
Other (Specify)			
Pay advance			
NPS ( Council's Contribution )		14,427,731.00	16,405,068.00
Over Time Allowance			9,315.00
Medical Reimbursement		6,084,795.00	5,721,953.00
L.T.C. Expenses		2,285,111.00	1,581,170.00
Transferred to Retirement Benefit A/c.		250,000,000.00	294,500,000.00
LS/PC		410,474.00	1,061,392.00
CGHS Payment		2,180,975.00	6,686,676.00
Stipend		155,000.00	
Previous Year Expenses		20,860.00	
<b>TOTAL</b>		<b>641,928,418.00</b>	<b>714,068,113.00</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 31.03.2021**

Schedule - 21 Other Administrative Expenses etc.	Current year 2020-21			Previous year 2019-20	
	General Area	SCPSC	TAP (NPCDCS)		
Wages	165,540,074.00		968,868.00	155,512,741.00	
Transferred to Retirement Benefit A/c.					
Electricity & Power	7,967,385.00			11,049,689.00	
Water Charges	804,649.00			1,161,719.00	
Insurance	58,114.00			45,735.00	
Repair & Maintenance	4,557,121.00			12,881,844.00	
Rent, Rates & Taxes	4,413,086.00			4,900,351.00	
Lease Rent				355,600.00	
Vehicle Running & Maintenance	554,933.00			621,048.00	
Vehicle Hiring	735,460.00			1,544,958.00	
Postage, Telephone & Communication Charges	1,570,062.00			1,784,073.00	
Printing & Stationery	5,639,108.00			6,497,259.00	
Travelling & Conv. Expenses	2,714,631.00			13,566,046.00	
Expenditure DDI	-			-	
TA Exp. On foreign Tour				1,796,316.00	
Documentary Film					
Exp. on HM/Seminar/WS	-			5,067,184.00	
Subscription Expenses	553,478.00			1,110,752.00	
Expenses on Fees	665,759.00			787,834.00	
Audit Remuneration	88,080.00			94,120.00	
Consultant Exp.	18,525,270.00			21,338,436.00	
Exp. on Investigation	394,017.00			1,016,213.00	
Professional Charges	472,872.00			904,768.00	
Expenses on Advertisement and Publicity	2,352,159.00			2,299,480.00	
Expenses On Publication	-				
Exp. on Hindi Committee	687642.00			1,147,763.00	
Medicine	2,939,570.00			1,971,972.00	
Diet	446,537.00			3,140,108.00	
Sundries	4,599,920.00			5,577,248.00	
Provers	562,610.00			2,460,984.00	
Miscellaneous Expenses	1,301,832.00			3,588,871.00	
Exp. Wages (Sch. Health Programme)				165,000.00	
Exp. On WIMF (Annexure - F)				260,184.00	
Cont. Expenditure ( International Yoga Conf.) (Annexure - F)				236,089.00	
Expenditure (WHD) (Annexure - F)				4,437,543.00	
Exp. on Medical Edu. Training (NER) (Annexure - G)	19,343,646.00			19,782,519.00	
Contingent Expenditure (HCP) (Annexure - H)	2,241,520.00			4,802,181.00	26,000.00
Contingent Expenditure (Health mela) (Annexure - H)	1,420,171.00				
Contingent Expenditure ( DDI) (Annexure - H)	1,597,447.00				
Contingent Expenditure ( SRP ) (Annexure - H)	12,481,557.00			16,373,251.00	
Cont. Expenditure ( NPCDCS ) (Annexure - H)	40,292,399.00			38,257,294.00	6,924,244.00
Contingent Expenditure (HCAM) (Annexure - I)	1,021,974.00				13,610,389.00
Cont. Expenditure (CME)				123,696.00	
Exp. on Coll. Study (Annexure - J)	17,002,506.00			2,516,489.00	
Exp. On Homoeopathy for SCSP. (Annexure - I)	14,662,801.00				
Cont. Expenditure (Coordination Cell) (Annexure - J)	28,046,489.00			19,893,756.00	
Exp. on TNP (Schedule 21A)	36,412.00				
Exp. On Covid (Schedule 21A)	4,202,029.00				
Exp. on SHP (Schedule 21 A)	180,000.00				
Cont. Expenditure ( Healthy Teething Prog. )				269,142.00	
Exp. On Building for AIIMS Narela				224,070,000.00	
Previous Year Expesne	6,913,567.00				
<b>TOTAL</b>	<b>377,586,887.00</b>		<b>968,868.00</b>	<b>593,410,256.00</b>	<b>13,636,389.00</b>
					<b>9,211,635.00</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<sup>ST</sup> MARCH, 2021**

**Annexure - F**

( Figure in Rupees )

<b>EXPENDITURE STATEMENT OF World Homoeopathic Day Conference - 2019</b>		
	<b>Current year 2020-21</b>	<b>Previous year 2019-20</b>
Printing & Stationery		482,709.00
Award		1,200,000.00
Exp. On Travelling Allowance		706,864.00
Rent/Venue Charges		322,140.00
Advt. & Publicity		-
Exp. On Fabrication work		208,344.00
Vehicle Hiring		-
Professional Charges		208,830.00
Expenditure on Logistic		216,682.00
Misc. Exp.		1,091,974.00
<b>TOTAL</b>	<b>-</b>	<b>4,437,543.00</b>
( Figure in Rupees )		
<b>EXPENDITURE STATEMENT OF World Integrated Medicine Forum (WIMF )</b>		
	<b>Current year 2020-21</b>	<b>Previous year 2019-20</b>
Logistic		-
Misc.		-
Printing & Stationery		14,000.00
Venue Charges		226,560.00
Exp. On Travelling Allowance		19,624.00
Vehicle Hiring		-
<b>TOTAL</b>	<b>-</b>	<b>260,184.00</b>
( Figure in Rupees )		
<b>EXPENDITURE STATEMENT OF International Yoga Conference</b>		
	<b>Current year 2020-21</b>	<b>Previous year 2019-20</b>
Honorarium/Wages		-
Printing & Stationery		-
TA Expenditure		-
Misc. Expenditure		16,609.00
Water Charges		-
Stall/Space Charges		219,480.00
<b>TOTAL</b>	<b>-</b>	<b>236,089.00</b>



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 CCRH, New Delhi



Director General  
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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<sup>ST</sup> MARCH, 2021

Annexure - G

(Figure in Rupees)

EXPENDITURE STATEMENT ( North East Region )						
	MET - NER				Current year 2020-2021	Previous year 2019-2020
<b>Expenditure</b>						
Wages/Honorarium	13,543,451.00				13,543,451.00	13,419,932.00
Elect. & Power	348,206.00				348,206.00	376,320.00
Water Charges	3,020.00				3,020.00	6,660.00
Repair & Maint.	247,785.00				247,785.00	232,896.00
Rent , Rates & Taxes	1,844,766.00				1,844,766.00	1,067,896.00
Postage & Telephone Exp.	926,791.00				926,791.00	829,276.00
Vehicle Hiring Exp.	12,823.00				12,823.00	216,110.00
Printing & stationary	335,129.00				335,129.00	674,645.00
TA & Conveyance Expenditure	245,513.00				245,513.00	1,245,438.00
Exp. On Subscription	10,571.00				10,571.00	
Fee						2,000.00
Professional Charges						
Miscellaneous Expenditure	161,981.00				161,981.00	970,860.00
Exp. On Lab. Investigation	6,930.00				6,930.00	64,770.00
Medicine	157,936.00				157,936.00	269,911.00
Publication	2,000.00				2,000.00	279,885.00
Sundries	329,880.00				329,880.00	-
Consultant	182,280.00				182,280.00	120,000.00
Insurance				-		-
Previous Year Expense	984,584.00				984,584.00	
<b>TOTAL</b>	<b>19,343,646.00</b>	-	-	-	<b>19,343,646.00</b>	<b>19,782,519.00</b>



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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<sup>ST</sup> MARCH, 2021

Annexure - H

(Figure in Rupees)

EXPENDITURE STATEMENT OF Various Schemes (General)				Current year 2020-21			
		DDI	Health Mela	SRP	NPCDCS	HCP	
TA & Conveyance Expenditure			410,939.00				
Wages			27,000.00	8,814,186.00	38,254,410.00	1,994,506.00	
Seminar			68,020.00				
Printing & Stationery				80,521.00	18,780.00	20,705.00	
Medicines				98,562.00	49,566.00	118,981.00	
Sundries				176,029.00	13,034.00		
Subscription		1,597,447.00					
Vehicle Hiring			7,326.00	566,763.00	31,680.00	23,578.00	
Misc. Exp.			392437	20,494.00		83,750.00	
Fee			12000				
Rent			120000				
Lab Investigation					698,670.00		
Previous Year Expense			382,449.00	2,725,002.00	1,226,259.00		
<b>TOTAL</b>		<b>1,597,447.00</b>	<b>1,420,171.00</b>	<b>12,481,557.00</b>	<b>40,292,399.00</b>	<b>2,241,520.00</b>	



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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 31.03.2021**

Annexure - I

( Figure in Rupees )

EXPENDITURE STATEMENT OF Various Schemes ( SCSP )		Current year 2020-21	
		HCAM-SCSP	HC- SCSP
	TA & Conveyance Exp.	7960	
	Wages	1003102	12,968,847.00
	Printing & Stationery	2662	3,300.00
	Previous Year Expense		1,561,821.00
	Medicines		2,604.00
	Sundries		18,080.00
	Vehicle Hiring		107,299.00
	Misc. Exp.	8250	850.00
	<b>TOTAL</b>	<b>1,021,974.00</b>	<b>14,662,801.00</b>

( Figure in Rupees )

EXPENDITURE STATEMENT OF Various Schemes (TAP)		Current year 2020-21	
		NPCDCS	HCP
	Wages	924,531.00	-
	TA Expenditure	-	-
	Elect. & Power	-	-
	Repair & Maintenance	-	-
	Rent	-	-
	Postage & Telephone	-	-
	Printing & Stationery	-	-
	Provers	-	-
	Medicines	-	-
	Sundries	-	-
	Vehicle Hiring	-	-
	Misc. Exp.	-	-
	Previous Year Expense	44,337.00	
	<b>TOTAL</b>	<b>-</b>	<b>968,868.00</b>



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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 31.03.2021**

Annexure - J

( Figure in Rupees )

<b>EXPENDITURE STATEMENT OF Collaborative Study</b>			
		<b>Current year 2020-21</b>	<b>Previous year 2019-2020</b>
	Wages/Honorarium	2,179,940.00	1,310,340.00
	TA Expenditure	130,882.00	3,523.00
	Repair & Maintenance		98,530.00
	Printing & Stationery		
	Postage & Telephone	70,404.00	4,120.00
	Fee		246,998.00
	Professional Charges	1,112,920.00	98,400.00
	Exp. On Advt. & Publicity		
	Exp. On Lab. Investigation	3,467,400.00	24,000.00
	Medicine	2,256,077.00	114,975.00
	Sundries	61,502.00	444,856.00
	Consultant		148,000.00
	Misc. Exp.		22,747.00
	Previous Year Expense	7,723,381.00	
	<b>TOTAL</b>	<b>17,002,506.00</b>	<b>2,516,489.00</b>

( Figure in Rupees )

<b>Expenditure statement of Coordination Cell</b>		<b>Current year 2020-21</b>	<b>Previous year 2019-20</b>
	Printing & Stationery	36,893.00	4,071.00
	Wages	15,838,734.00	8,025,197.00
	Postage & Telephone	47,413.00	46,179.00
	Elect. & Power	9,749,750.00	10,088,700.00
	Water Charges	164,246.00	171,597.00
	Repair & Maintenance	656,828.00	533,623.00
	Consultancy	514,025.00	315,000.00
	Rent/Taxes	577,520.00	577,520.00
	Sundry	268,007.00	
	Misc. Exp.	193,073.00	131,869.00
	<b>TOTAL</b>	<b>28,046,489.00</b>	<b>19,893,756.00</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

**EXPENDITURE SCHEDULE FORMING PART OF INCOME & EXPENDITURE ACCOUNT AS AT 31.03.2021**

(Figure in Rupees)

Schedule - 21 (A) Swachta Action Plan		Current year 2020-21	Previous Year 2019-20
	Solid Waste Management	35,205.00	7,617.00
	Liquid Waste Management		3,625.00
	Water Supply	26,980.00	2,370.00
	Workshop/Seminar		30,685.00
	Clean Office Premises	246,971.00	336,916.00
	Toilet Renovation	49.00	53,121.00
	Office Ditzitisation	140,964.00	203,049.00
	Innovation Activity	158,633.00	5,818.00
	Green & Clean Belt	14,550.00	129,065.00
	Information & Education	15,950.00	84,943.00
	Creation of sanitation infrastructure	73,477.00	
	Previous Year Expense	472,647.00	
	<b>TOTAL</b>	<b>1,185,426.00</b>	<b>857,209.00</b>

EXPENDITURE STATEMENT OF Various Schemes (TNP)		Current year 2020-21	
		TNP	SHP
	Medicine	36,412.00	-
	Wages		
	Vehicle Hiring		
	Previous Year Expense		180,000.00
	<b>TOTAL</b>	<b>36,412.00</b>	<b>180,000.00</b>

(Figure in Rupees)

Expenditure On COVID-19		Current year 2020-2021
	Wages (Covid)	653,575.00
	Insurance (Covid)	236,000.00
	Sundry Exp. (Covid)	919,248.00
	Medicine Exp. (Covid)	1,582,455.00
	Vehicle Hiring (Covid)	505,785.00
	Repair & Main. (Covid)	4,763.00
	Printing & Stationery	192,039.00
	Miscellaneous (Covid)	51,125.00
	TA & Conveyance Exp. (Covid)	50,332.00
	Postage & Telephone (Covid)	6,707.00
	<b>Total</b>	<b>4,202,029.00</b>



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Director General  
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**

(Figure in Rupees)

Head	Opening Balance	Granted during the year 2020-21	Total	Adjusted during the year 2020-21	Balance outstanding as on 31.03.2021
Computer Advance	142,111.00	250,000.00	392,111.00	84,596.00	307,515.00
	-		-		-
Scooter Advance	48,700.00		48,700.00	40,200.00	8,500.00
	-		-		-
House Building Advance	1,924,192.00	1,618,400.00	3,542,592.00	1,072,992.00	2,469,600.00
			-		-
Medical Advance		2,092,295.00	2,092,295.00	2,092,295.00	-
<b>TOTAL</b>	<b>2,115,003.00</b>	<b>3,960,695.00</b>	<b>6,075,698.00</b>	<b>3,290,083.00</b>	<b>2,785,615.00</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**

(2020-21) (Figure in Rupees)

Head	General Area *	NPCDS Tribal	SRP	HCSP	NER	TOTAL	Adjusted through Bills	Recd. through Cash	Total Adjustment
LTC Expenses	20860				-	20,860.00	20,860.00	2,440.00	23,300.00
Allowance & Bonus									
Medical Expenses						-	-		-
(A)	20,860.00			-	-	20,860.00	20,860.00	2,440.00	23,300.00
Contingent Adjustment (B)						-	85,942,468.00	6,446,195.00	92,388,663.00
Contingent Expenditure					36,250.00	36,250.00			-
Wages Exp.	2320205				47000	2,367,205.00			
Water Charges	206075					206,075.00			
Expenditure on Fee	30000					30,000.00			
Consultant	117000					117,000.00			
Elect. & Power	-					-			
Advt. & Publicity	-					-			
Exp. On Seminar/WS						-			
TA & Conveyance Exp.	320525	5118		440	441756	767,839.00			
Repair & Maintenance	833284					833,284.00			
Rent, Rates & Taxes					75560	75,560.00			
Vehicle Hiring	17902	36819	2248248	1257421	84820	3,645,210.00			
Postage & Telephone					4277	4,277.00			
Printing & Stationery	13972		217869	48586	103161	383,588.00			
Miscellaneous Exp.	128956	2400	55142	10213	165845	362,556.00			
Professional charges	6490					6,490.00			
Provers						-			
Medicine	14907		145353	117037	13341	290,638.00			
Sundries	2904251		58390	128124	12574	3,103,339.00			
Exp. For AIIMS (Narela)						-			
Swachta Action Plan						-			
<b>TOTAL (C)</b>	<b>6,913,567.00</b>	<b>44,337.00</b>	<b>2,725,002.00</b>	<b>1,561,821.00</b>	<b>984,584.00</b>	<b>12,229,311.00</b>	<b>85,942,468.00</b>	<b>6,446,195.00</b>	<b>92,388,663.00</b>
<b>Assets</b>									
Land & Building	37160133					37,160,133.00			
Furniture	3912108					3,912,108.00			
Computer/Printer	25000					25,000.00			
Lab. Equipments	22019668					22,019,668.00			
Office Equipment	86949					86,949.00			
<b>TOTAL (D)</b>	<b>63,203,858.00</b>					<b>63,203,858.00</b>			
Total 23 (A)	652,647.00					652,647.00			
Total 23 (B)	9,835,792.00					9,835,792.00			-
<b>Grand TOTAL (A)+(B)+(C)+(D)</b>	<b>80,626,724.00</b>	<b>44,337.00</b>	<b>2,725,002.00</b>	<b>1,561,821.00</b>	<b>984,584.00</b>	<b>85,942,468.00</b>	<b>85,942,468.00</b>	<b>6,446,195.00</b>	<b>92,388,663.00</b>



Accounts Officer  
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Director General  
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Form of Financial Statements (Non-Profit Organization)  
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**STATEMENT OF LAST YEAR ADVANCES ADJUSTMENT**

(A)

Head	B/F	SHP	SAP	Hindi	TOTAL	(2020-21)	(Figure in Rupees)	
						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			47072		47,072.00			
Liquid Waste Management			4618					
Water Supply			34711		34,711.00			
Workshop / Seminar					-			
Clean Office Premises			254789		254,789.00			
Toilet Renovation			30769		30,769.00			
Office Dizitisation			45403		45,403.00			
Innovation Activity					-			
Green & Clean Belt			39981		39,981.00			
Information & Education Activity			15304		15,304.00			
Wages Exp.		180000			180,000.00			
	-				-			
	-				-			
<b>TOTAL (C)</b>	-	<b>180,000.00</b>	<b>472,647.00</b>		<b>652,647.00</b>	-	-	-
<b>Assets</b>								-
Sanitation Infracture					-			
Office Equipment								
	-							
<b>TOTAL (D)</b>	-	-	-		-	-	-	-
<b>TOTAL (A) + (B)+( C) + (D)</b>	-	<b>180,000.00</b>	<b>472,647.00</b>		<b>652,647.00</b>	-	-	-

  
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 Asstt. Director (Admn.)  
 CCRH, New Delhi

  
 Director General  
 CCRH, New Delhi

## ( STATEMENT OF LAST YEAR ADVANCES ADJUSTMENT )

(2020-21)

(B)

Head	General Area	Hindi	Coll.Study		Health Mela/WS	NPCDCS Gen			TOTAL
LTC Expenses									-
Medical Reimbursement									-
<b>Total (A)</b>	-	-	-	-	-	-	-	-	-
T.A. & Conveyance(GAP + HM)									-
<b>Total (B)</b>	-	-	-	-	-	-	-	-	-
Wages Exp.		80070	4020335		24000				4,124,405.00
Elect. & Power									-
Venue Charges (WHD )									-
Venue Charges (IYD )									-
Venue Charges (WIMF)									-
Exp. On Seminar/WS									-
TA & Conveyance Exp.		400946	48058		144590	10441			604,035.00
Repair & Maintenance						5048			5,048.00
Rent , Rates & Taxes									-
Vehicle Hiring			102956			2000			104,956.00
Postage & Telephone									-
Printing & Stationery		8138	52572		24974	70442			156,126.00
Miscellaneous Exp.		14549	1220341		188885	13198			1,436,973.00
Professional charges									-
Provers									-
Medicine						35217			35,217.00
Sundries			2010772			24928			2,035,700.00
Exp. On release for AIIMS(H)									-
Lab Inv.						1064985			1,064,985.00
Subcription			268347						268,347.00
									-
									-
<b>TOTAL (C)</b>	-	503,703.00	7,723,381.00	-	382,449.00	1,226,259.00	-	-	9,835,792.00
<b>Assets</b>									-
<b>Land &amp; Building</b>									
<b>Furniture</b>									
<b>Computer/Printer</b>									
<b>Lab. Equipments</b>									
<b>Office Equipment</b>									
<b>Books</b>									
<b>Elect. Installation</b>									
<b>TOTAL (D)</b>	-	-	-	-	-	-	-	-	-
<b>TOTAL (A) + (B) + (C) + (D)</b>	-	503,703.00	7,723,381.00	-	382,449.00	1,226,259.00	-	-	9,835,792.00



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Form of Financial Statements (Non-Profit Organization)  
 Name of Entity : Central Council for Research in Homoeopathy  
**SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31<sup>ST</sup> MARCH, 2021**

**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

	<u>Item</u>	<u>Rates</u>
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 Account 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 for 2020-2021.



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Form of Financial Statements (Non-Profit Organization)  
 Name of Entity : Central Council for Research in Homoeopathy  
**STATEMENT OF SURPLUS STOCK OF PUBLICATION AND IJRH**

Publication

Opening Balance	8,506,835.00	Sale during the year	63,637.00
Addition during the year		Loss due to Complementary	98,394.00
Surplus		Closing Stock	8,344,804.00
Total	8,506,835.00		8,506,835.00

IJRH

Opening Balance	623,350.00	Sale during the year	65,650.00
Addition during the year	605,359.00	Loss due to Complementary	135,709.00
Surplus	-	Closing Stock	1,027,350.00
Total	1,228,709.00		1,228,709.00



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Form of Financial Statements (Non-Profit Organization)  
 Name of Entity : Central Council for Research in Homoeopathy  
**RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2021**

(Figure in Rupees)

RECEIPTS	Current Year 2020-21	Previous year 2019-20	PAYMENTS	Current Year 2020-21	Previous year 2019-20
Opening Balance			<b>Expenses</b>		
a) Bank Balance ( Incl. Rec. & Rec.)	82384427.00		a) <b>Establishment Expenses</b>		
b) Publication	50751.00		GAP ( State. - A)	642,612,378.00	
c) User charges	750407.00		Total	642,612,378.00	712,582,244.00
d) Internet Banking Account (I. Tax.)	22434.00	226,642,691.00			
		3,000.00			
	<b>83,208,019.00</b>		b) <b>Administrative Expenses</b>		
<b>Grants received ( From MHFW, New Delhi )</b>			GAP ( State. - B)	658,789,788.00	
a) GAP	453800000.00				
Salary	640000000.00		<b>Sub-Total</b>	658,789,788.00	658,789,788.00
GAP ( Cap. Work )	170000000.00		SAP (Stae. C )	1,071,331.00	
SCPSC	20000000.00		SCSP ( State- B)		
NER (Gen. )	20000000.00		TAP ( State - B)	924,531.00	
SAP	1200000.00	1305000000.00	<b>Grand Total</b>	1,995,862.00	1995862.00
			Adv. Cap. Work ( Recd. From CCRUM)		-
b) GIA ( Digital Development Inf	10500000.00	-	<b>Priced Publications</b>		-
c) GIA for Pharmacovig	2480000.00	-	Publication		927,991.00
d) GIA All India Instt. Of Ayurveda		925,000.00	I J R H	605359	418,733.00
<b>Previous year receipt</b>		-		<b>605359.00</b>	
		-	Sundry Debtors		9,012,463.00
e) <b>Mis.receipt</b>	6083.00				

  
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Interest Received				Expenditure on Fixed Assets		
a) On Bank Deposit Headquarter	15780360.00					
			13,249,273.00	GAP ( State. - E )	16,503,435.00	
b) On Loan & Advances	129917.00		339,692.00	SCPSC ( State. - E )	-	
c) Interest on Pub. A/c.	4440.00		68,215.00	TAP ( State. E )	125,000.00	
d) On I B A/c. ( I. Tax. )	2274.00		3,931.00			
e) Int. on User Charges A/c	61025.00	15978016.00	103,287.00	( NER ) ( St. E )	989,623.00	
<b>Other Income</b>					17,618,058.00	
a) Misc. Receipts	1930937.00		1,504,471.00			
b) Receipt against auctioned items	122325.00		-		17,618,058.00	17618058.00
c) Sale of Publication (Gen. A/c)	63637.00		14,275.00			41,495,026.00
d) Tfd from Publication Account			2,353,090.00	<b>Other Payments</b>		
				a) Loans & Advances to Staff		
e) Sale of Journals IJRH	65650.00			i Computer Advance	250000.00	-
f) Sale of Plants	66930.00		75,300.00	ii House Building Advance	1618400.00	2,000,000.00
g) Staff car use			2,845.00			
h) User Charges	3696779.00		10,839,145.00	c) Payment made against recoveries		
i) Royalty	16281.00	5962539.00	79,196.00	i. Income Tax	42236173.00	44,926,677.00
<b>Any other Receipts</b>			-	ii. GPF	42046145.00	47,355,952.00
a) Cash receipts against Adv.(Previous year)				iii. GIS Premium	366750.00	414,526.00
i. TA Advance			4,960.00	iv. Individual LIC Prem.	224293.00	262,950.00
ii TA Adv. ( NER )			39,021.00	v. Deputationist Rec.	600.00	201,200.00
iii LTC Advance		2440	14,620.00	vi T & Credit Soc.	1907438.00	1,572,066.00
iv Contingent Advance(Gen + HM )		1004389	3,591,810.00	vii Remittance of HRA	702166.00	729,168.00
v Contingent Advance ( SRP )		337454	1,401,896.00	viii Licence Fee	23710.00	22,740.00
vi Contingent Advance ( IYD )			5,000.00	ix GST Tax	796512.00	750,218.00
vii Contingent Advance (HC- SCSP)		3291096	5,984,422.00	x Tfd from Publication Account	43650.00	
viii Cont. Advance ( NER -Capital Work )			4,987,101.00	d) Payment made against receipt of G.I. Scheme fund	1780832.00	1,404,575.00
ix GIA/Cont adv. NER General		626001	-			
x GIA/Cont. adv. (MCCH Gen. )			120,000.00	e) Employee's Cont. tfd to NPS A/c.	12803546.00	12,037,413.00
xi GIA/Adv. (Coll. Study)			3,911.00			
xii Cont. Advance ( Capital Work )		330931	-			
xiii Cont. Advance ( NPCDCS-TAP)		135141	4,109,184.00			



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xiv Cont. Advance ( HCP - General )		48,556.00			
xv Cont Adv. ( NPCDCS - Gen. )		1,347,006.00		<b>Security Deposit by the Council to various</b>	
xvi Cont. Adv. (NER - General )		182,111.00		Departments	396,000.00
xvii Contingent Advance Hindi	74747	-			
xviii Cont. Adv. ( HTP )	264000	-		<b>Refund of E.M.D.</b>	35000.00 125,000.00
xix Cont. Adv. ( HCP - TAP )		19,141.00		<b>Payment of Imprest Advance</b>	10000.00 115,000.00
xx TA/Cont. Adv. ( Res. Activity )		-		<b>Refund of Unspent GIA received from RAV</b>	26,304.00
xxi Cont. Adv. ( S A P )	379996	152,684.00			
xxii Medical Advance		225,185.00			-
xxiii Cont. Adv. (CME - Gen. )		26,304.00			
xxiv TA Adv. (WIMF)		2,779.00		<b>Refund to Ministry of AYUSH</b>	118,500,000.00
<b>Adj.of Adv.Previous year Through bills</b>	85942468.00			Previous year Contigent Expenditure	85942468.00
<b>b) Received from L.I.C. of India towards full &amp; final Settlement</b>	2299333	1,324,056.00		User Charges Transferred to Pen Fund A./c.	3,300,000.00
<b>d) Recoveries against Advances</b>					
i Scooter Advance	40200.00	62,800.00			
ii Computer Advance	84596.00	201,396.00			
iii Imprest Advance	40000.00	164796.00		<b>GST (P/Y)</b>	169178.00
Recd back for Journals Subs.		615,872.00		Income Tax (P/Y)	943775.00
<b>PM Care Fund recovery</b>	910691			<b>Payment of PM care fund</b>	902784.00
<b>Earnest Money Deposit/Caution Money received by the Council</b>	198339.00	445,720.00		<b>Closing Balance</b>	
<b>Employee Contribution Tier - I ( New Pension Scheme )</b>	12951303.00	12,037,413.00		a) Bank Balance	
<b>Journal Subscription</b>	689514.00			Council's regular grant ( Incl. Rec & Rec. )	113452822.00 82384427.00
Income Tax				b) Internet Banking Account ( I. Tax . )	87205.00 22,434.00
<b>Other Recoveries</b>				c) Internet Banking Account (Publication)	7101.00 50,751.00
i. Income Tax	44173839	45,854,949.00		d) User charges Account	0.00 750,407.00
ii. GPF Subs. & Adv.	42026565	47,355,952.00			
iii. GIS Premium of Staff	367850	406,950.00			



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iv Individual LIC premium of Staff	224293	262,950.00			
v. Deputationist's recoveries	600	201,200.00			
vi Rec. of H.B. Advance	1072992	383,952.00			
vii. T & C.S. Society	1907438	1,572,066.00			
viii. C.G.H.S. Recovery	915000	895,450.00			
x HRA recovery for remittance	690742	715,432.00			
xii. Licence Fee	23400	22,740.00			
xiii. Received against Sundry Debtors	2100685	3,986,471.00			
xv Recovery of Leave Salary	399850	1,246,803.00			
xvi GST Tax	1122584	919,396.00			
xvii NPS (CC Recovery )		27,367.00			
Performance Guranteen	117900				
Fee Received for WIMF	90959				
Tax deposit by Dr. B.C., Lakhera in the Income Tax Account		- 15,503.00			
<b>TOTAL</b>	<b>1627971993.00</b>	<b>1685323540.00</b>	<b>TOTAL</b>	<b>1627971993.00</b>	<b>1685323540.00</b>



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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 RECEIPT & PAYMENT ACCOUNT AS AT 31.03.2021**

(Figure in Rupees)

STATEMENT (A) - ESTABLISHMENT EXPENSES	Current year 2020-21			Previous year 2019-20		
			GAP			GAP
Salaries			244,344,544.00			256,320,756.00
Allowances & Bonus			122,018,928.00			131,781,783.00
NPS ( Council's Contribution )			14,427,731.00			16,405,068.00
Over Time Allowance						9,315.00
Medical Reimbursement			6,084,795.00			4,262,624.00
L.T.C. Expenses			2,285,111.00			1,531,330.00
Transferred to Retirement Benefit A/c.			250,000,000.00			294,500,000.00
LS/PC		-	410,474.00		-	1,061,392.00
Stipend			155,000.00			
CGHS Payment		-	2,180,975.00		-	6,686,676.00
L.T.C. Advance		-	704,820.00		-	23,300.00
<b>Total</b>		-	<b>642,612,378.00</b>		-	<b>712,582,244.00</b>



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 CCRH, New Delhi



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## 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<sup>ST</sup> MARCH, 2021**

(Figure in Rupees)

STATEMENT - ( B ) -- Other Administrative Expenses etc.	Current year 2020-21			Previous year 2019-20		
	General Area		TAP NPCDCS	GAP	SCPSC	TAP
Wages	165,540,074.00		924,531.00	155,343,241.00		
Transferred to Retirement Benefit A/c.				-		
Electricity & Power	7,967,385.00			11,049,689.00		
Water Charges	804,649.00			1,161,719.00		
Insurance	58,114.00			45,735.00		
Repair & Maintenance	4,557,121.00			7,736,525.00		
Rent, Rates & Taxes	4,413,086.00			4,900,351.00		
Lease Rent				355,600.00		
Vehicle Running & Maintenance	554,933.00			621,048.00		
Vehicle Hiring	735,460.00			1,495,185.00		
Postage, Telephone & Communication Charges	1,570,062.00			1,745,120.00		
Printing & Stationery	5,639,108.00			6,404,727.00		
Travelling & Conv. Expenses	2,714,631.00			13,223,350.00		
TA Exp. On foreign Tour				1,796,316.00		
Expenditure DDJ(Annexure C)	1,597,447.00			-		
Exp. on HM/Seminar/WS(Ann. C)	1,037,722.00			5,067,184.00		
Subscription Expenses	553,478.00			1,110,752.00		
Expenses on Fees	665,759.00			787,834.00		
Audit Remuneration	88,080.00			94,120.00		
Consultant Exp.	18,525,270.00			21,338,436.00		
Exp. on Investigation	394,017.00			1,016,213.00		
Professional Charges	472,872.00			897,346.00		
Expenses on Advertisement and Publicity	2,352,159.00			2,299,480.00		
Exp. on Hindi Committee	183,939.00			1,147,763.00		
Medicine	2,939,570.00			1,971,972.00		
Diet	446,537.00			3,140,108.00		
Sundries	4,599,920.00			4,831,064.00		
Provers	562,610.00			2,460,984.00		
Miscellaneous Expenses	1,301,832.00			3,038,706.00		
Exp. (Wages on SHP)				165,000.00		
Exp. On WIMF ( Annexure - A)				21,403.00		
Expenditure ( WHD ) ( Annexure - A)				4,135,463.00		
Cont. Expenditure (International Yoga Conf.) ( Annexure - A)				16,609.00		
Exp. on Medical Edu. Training (NER) (Annexure - B)	18,359,062.00			19,478,193.00		
Contingent Expenditure (HCP) ( Annexure - C )	2,241,520.00			3,359,554.00		1,574,126.00
Contingent Expenditure (SRP) ( Annexure - C )	9,756,555.00			11,705,326.00		
Cont. Expenditure (NPCDCS) ( Annexure - C )	39,066,140.00			37,822,840.00		6,801,812.00
Contingent Expenditure (HCAM) (Annexure - D)	1,021,974.00			-	10,734,336.00	
Exp. on Coll. Study (Annexure - E)	9,279,125.00			2,516,489.00		
Exp. on HC-SCSP (Annexure - D)	13,100,980.00					
Exp. on Coordination Cell (Annexure - E)	28,046,489.00			19,893,756.00		
Exp. on TNP (Annexure-D)	36,412.00					
Exp. On Covid (Annexure-C)	4,202,029.00					
Cont. Exp. (Healthy Teething Programme)				269,142.00		
<b>TOTAL</b>	<b>355,386,121.00</b>	<b>-</b>	<b>924,531.00</b>	<b>354,464,343.00</b>	<b>10,734,336.00</b>	<b>8,375,938.00</b>



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CCRH, New Delhi

STATEMENT - ( B ) -- Other Administrative Expenses etc.	Current year 2020-21			Previous year 2019-20		
	General Area	SCPSC	TAP	GAP	SCPSC	TAP
<b>B/F</b>	<b>355,386,121.00</b>	<b>-</b>	<b>924,531.00</b>	<b>354,464,343.00</b>	<b>10,734,336.00</b>	<b>8,375,938.00</b>
T.A. Advance	114,554.00			240,000.00		
TA Advance ( Health Mela )(Annex. E )				4,280.00		
TA Advance ( HCP ) (Annex. C )	304,200.00					
T.A. Advance ( NER ) ( Annexure - B)	185,000.00					
Contingent Advance (HCAM)( Annexure - D )	4,641,690.00					
Contingent Advance(DDI)(Annexure-C)	5,053,567.00					
Grant--in-aid/Contingent Adv. ( NER - General) ( Ann. B)	904,300.00			8,003,362.00		
Grant--in-aid/Contingent Adv. (For Cap. Work ) NER ( Ann. B)						
Contingent Advance ( Gen. )	32,913,355.00			8,219,839.00		
Contingent Advance ( Health Mela ) Annex. E	853,000.00			599,149.00		
Contingent Advance ( Hindi WS )				743,450.00		
Cont Advancve ( HCP ) ( Annexure - C & D)	17,881.00					47,180.00
Cont Advancve ( NPCDCS ) ( Annexure - C )				2,463,775.00		
Cont. Advance ( SRP ) ( Annexure - C )	191,548.00			2,716,182.00		
Cont. Advance HC-SCSP ( Annexure - D )	400,011.00					
Contingent Advance ( Health Camp. ) ( Annexure - D)					8,826,837.00	
Cont. Advance (Covid)( Annexure - C )	577,857.00					
Contingent Advance ( Pharmacovigilence )	2,505,000.00			164,987,273.00		
Contingent Advance ( Trigeminal Nuralgca Project )				900,000.00		
Contingent Advance ( School Health Programme )				1,500,000.00		
GIA & Cont. Adv. for Collaborative Study ( Annexure - E )	78,709,704.00			1,796,000.00		
GIA & Cont. Adv. for Coordination Cell ( Annexure - E )	9,572,000.00			11,152,904.00		
Advance for Capital Work	166,460,000.00			16,161,768.00		
<b>TOTAL</b>	<b>658,789,788.00</b>	<b>-</b>	<b>924,531.00</b>	<b>573,952,325.00</b>	<b>19,561,173.00</b>	<b>8,423,118.00</b>



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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<sup>ST</sup> MARCH, 2021**

Annexure - A

(Figure in Rupees)

<b>EXPENDITURE STATEMENT OF World Homoeopathic Day Conference - 2020 - 2021</b>				<b>Current year 2020-2021</b>	<b>Previous year 2019-2020</b>
	Printing & Stationery				482,709.00
	Award				1,200,000.00
	Exp. On Travelling Allowance				706,864.00
	Rent				20,060.00
	Advt. & Publicity				
	Vehicle Hiring				
	Fabrication				208,344.00
	Professional Charges				208,830.00
	Logistic Expenditure				216,682.00
	Misc. Exp.				1,091,974.00
	TOTAL	-	-		<b>4,135,463.00</b>
	Contingent Advance				-
	<b>TOTAL</b>	-	-	-	<b>4,135,463.00</b>

( Figure in Rupees )

<b>EXPENDITURE STATEMENT OF World Integrated Medicine Forum ( WIMF )</b>				<b>Current year 2020-2021</b>	<b>Previous year 2019-2020</b>
	Logistic				
	Misc.				
	Printing & Stationery				14,000.00
	Exp. On Travelling Allowance				7,403.00
	Vehicle Hiring				
	Total				21,403.00
	TA Advance				-
	Contingent Advance				-
	<b>TOTAL</b>			-	<b>21,403.00</b>

( Figure in Rupees )

<b>EXPENDITURE STATEMENT OF International Yoga Conference</b>				<b>Current year 2020-2021</b>	<b>Previous year 2019-2020</b>
	Wages				
	Printing & Stationery				
	Misc. Expenditure				16,609.00
	TA Expenditure				
	Misc. Expenditure				
	Water Charges				
	Total				16,609.00
	Cont. Advance				
	<b>TOTAL</b>			-	<b>16,609.00</b>



Accounts Officer  
CCRH, New Delhi



Asstt. Director (Admn.)  
CCRH, New Delhi



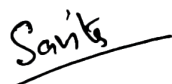
Director General  
CCRH, New Delhi

Form of Financial Statements (Non-Profit Organization)  
 Name of Entity : Central Council for Research in Homoeopathy  
**SCHEDULE UNDER MEDICAL EDUCATION TRAINING (NER) FORMING PART OF  
 RECEIPT & PAYMENT ACCOUNT AS AT 31.03.2021**

Annexure - B

(Figure in Rupees)

<b>EXPENDITURE STATEMENT (Medical Edu. Trg. - North East Region)</b>		
	<b>Current year 2020-2021</b>	<b>Previous year 2019-2020</b>
<b>Expenditure</b>		
Wages/Honorarium	13,543,451.00	13,402,114.00
Elect. & Power	348,206.00	376,320.00
Water Charges	3,020.00	6,660.00
Repair & Maint.	247,785.00	232,896.00
Rent , Rates & Taxes	1,844,766.00	1,067,896.00
Postage & Telephone Exp.	926,791.00	829,276.00
Vehicle Hiring Exp.	12,823.00	187,639.00
Printing & stationary	335,129.00	628,263.00
TA & Conveyance Expenditure	245,513.00	1,203,973.00
Exp. On Subscription	10,571.00	1,200.00
Exp. On Fee		2,000.00
Professional Charges		4,720.00
Miscellaneous Expenditure	161,981.00	824,670.00
Exp. On Lab. Investigation	6,930.00	64,770.00
Medicine	157,936.00	245,911.00
Publication	2,000.00	
Sundries	329,880.00	279,885.00
Consultant	182,280.00	120,000.00
Insurance		-
<b>TOTAL (A)</b>	<b>18,359,062.00</b>	<b>19,478,193.00</b>
<b>Advances</b>		
TA Advance	185,000.00	-
Contingent advance	904,300.00	8,003,362.00
Contingent advance ( Capital Work )		-
<b>TOTAL (B)</b>	<b>1,089,300.00</b>	<b>8,003,362.00</b>
<b>TOTAL ( A + B )</b>	<b>19,448,362.00</b>	<b>27,481,555.00</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<sup>ST</sup> MARCH, 2021**

Annexure - C

(Figure in Rupees)

EXPENDITURE STATEMENT OF Various Schemes (General)			Current year 2020-21		
	DDI	Health Mela	SRP	NPCDCS	HCP
TA & Conveyance Expenditure		410,939.00			
Wages		27000	8,814,186.00	38,254,410.00	1,994,506.00
Seminar		68,020.00			
Printing & Stationery			80,521.00	18,780.00	20,705.00
Medicines			98,562.00	49,566.00	118,981.00
Sundries			176,029.00	13,034.00	
Subscription	1,597,447.00				
Vehicle Hiring		7,326.00	566,763.00	31,680.00	23,578.00
Misc. Exp.		392,437.00	20,494.00		83,750.00
Fee		12,000.00			
Rent		120,000.00			
Lab Investigation				698,670.00	
<b>TOTAL</b>	<b>1,597,447.00</b>	<b>1,037,722.00</b>	<b>9,756,555.00</b>	<b>39,066,140.00</b>	<b>2,241,520.00</b>
TA Advance					304,200.00
Contingent Advance	5,053,567.00	853,000.00	191,548.00		17,881.00
<b>TOTAL</b>	<b>6,651,014.00</b>	<b>1,890,722.00</b>	<b>9,948,103.00</b>	<b>39,066,140.00</b>	<b>2,563,601.00</b>

## 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<sup>ST</sup> MARCH, 2021**

Annexure - C

(Figure in Rupees)

Expenditure On COVID-19		Current year 2020-2021
Wages (Covid)		653,575.00
Insurance (Covid)		236,000.00
Sundry Exp. (Covid)		919,248.00
Medicine Exp. (Covid)		1,582,455.00
Vehicle Hiring (Covid)		505,785.00
Repar & Main. (Covid)		4,763.00
Printing & Stationery		192,039.00
Miscellaneous (Covid)		51,125.00
TA & Conveyance Exp. (Covid)		50,332.00
Postage & Telephone (Covid)		6,707.00
<b>Total</b>		<b>4,202,029.00</b>
Contingent Advance (Covid)		577,857.00
<b>TOTAL</b>		<b>4,779,886.00</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<sup>ST</sup> MARCH, 2021**

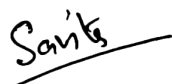
Annexure - D

(Figure in Rupees)

EXPENDITURE STATEMENT OF Various Schemes ( SCSP )		Current year 2020-21		
	HCAM-SCSP	HC- SCSP		
TA & Conveyance Exp.	7960			
Wages	1003102	12,968,847.00		
Printing & Stationery	2662	3,300.00		
Lab Investigation				
Medicines		2,604.00		
Sundries		18,080.00		
Vehicle Hiring		107,299.00		
Misc. Exp.	8250	850.00		
	<b>TOTAL</b>	<b>1,021,974.00</b>	<b>13,100,980.00</b>	<b>- -</b>
Contingent Advance	4641690	400,011.00		
	<b>TOTAL</b>	<b>5,663,664.00</b>	<b>13,500,991.00</b>	<b>- -</b>

(Figure in Rupees)

EXPENDITURE STATEMENT OF Various Schemes (TNP)		Current year 2020-21		
		TNP		
Medicine		36,412.00		-
Wages				
Vehicle Hiring				
Misc. Exp.				
	<b>TOTAL</b>	<b>36,412.00</b>	<b>-</b>	<b>-</b>
Contingent Advance				
	<b>TOTAL</b>	<b>36,412.00</b>	<b>-</b>	<b>-</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 31.03.2021**

Annexure - E

(Figure in Rupees)

<b>EXPENDITURE STATEMENT OF Collaborative Study</b>		<b>Current year 2020-21</b>	<b>Previous year 2019-20</b>
	Wages/Honorarium	2,179,940.00	1,310,340.00
	Exp. On Travelling Allowance	130,882.00	3,523.00
	Repair & Maintenance		98,530.00
	Professional Charges	1,112,920.00	98,400.00
	Printing	70,404.00	-
	Exp. On Lab. Investigation	3,467,400.00	24,000.00
	Consultant		148,000.00
	Medicine	2,256,077.00	114,975.00
	Sundries	61,502.00	444,856.00
	Expenditure on Fee		246,998.00
	Postage & Telephone Charges		4,120.00
	Misc. Exp.		22,747.00
	<b>TOTAL</b>	<b>9,279,125.00</b>	<b>2,516,489.00</b>
	Contingent Advance	78,709,704.00	11,152,904.00
	<b>TOTAL</b>	<b>87,988,829.00</b>	<b>13,669,393.00</b>

( Figure in Rupees )

<b>Expenditure statement of Coordination Cell</b>		<b>Current year 2020-21</b>		<b>Previous year 2019-20</b>
	Printing & Stationery		36,893.00	4,071.00
	Wages		15,838,734.00	8,025,197.00
	Postage & Telephone		47,413.00	46,179.00
	Elect. & Power		9,749,750.00	10,088,700.00
	Water Charges		164,246.00	171,597.00
	Repair & Maintenance		656,828.00	533,623.00
	Consultancy		514,025.00	315,000.00
	Rent/Taxes		577,520.00	577,520.00
	Sundry		268,007.00	
	Misc. Exp.		193,073.00	131,869.00
	<b>TOTAL</b>	<b>-</b>	<b>28,046,489.00</b>	<b>19,893,756.00</b>
	Contingent Advance		9,572,000.00	16,161,768.00
	<b>TOTAL</b>	<b>-</b>	<b>37,618,489.00</b>	<b>36,055,524.00</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 31.03.2021**

(Figure in Rupees)

STATEMENT - ( C ) EXPENDITURE STATEMENT OF Swachta Action Plan	Current year 2020-21		Previous year 2019-20
Solid waste management		35,205.00	7,617.00
Liquid Waste Management			3,625.00
Water Supply		26,980.00	370.00
Workshop/Seminar			30,685.00
Clean Office Premises		246,971.00	210,459.00
Toilet Renovation		49.00	39,991.00
Office Dizitisation		140,964.00	183,425.00
Innovation Activity		158,633.00	5,546.00
Green & Clean Belt		14,550.00	68,812.00
Creation of sanitation infrastructure		73,477.00	
Information & Education Activity		15,950.00	79,413.00
<b>TOTAL</b>		<b>712,779.00</b>	<b>629,943.00</b>
Contingent Advance		358,552.00	972,716.00
<b>TOTAL</b>		<b>1,071,331.00</b>	<b>1,602,659.00</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 31.03.2021**

(Figure in Rupees)

STATEMENT ( E ) - ASSETS CREATED DURING THE YEAR 2020-21									
Head	General Area	HCAM	HC-SCSP	Coord Cell	Coll.Study	DDI	Total	TNP	MET (NER)
Land & Building							-		
Laboratory Equipment ( )	2,325,948.00		7,029.00				2,332,977.00		171,957.00
Vehicle	2,943,800.00						2,943,800.00		
Furniture & Fixture							-		
Cabinet/Racks	91,741.00						91,741.00		
Table/Chair	487,974.00						487,974.00		77,854.00
Wooden Partition/Sign Board/Transl	526,567.00						526,567.00		
Computer & Peripherals							-		
UPS/Voltage Stabilizer	185,608.00	30,783.00	2,919.00				219,310.00		19,225.00
Computer/Server	2,056,824.00	446,268.00	302,301.00				2,805,393.00		190,200.00
Printer	193,953.00						193,953.00		70,000.00
Software/Networking	4,005,033.00				149,999.00	1,755,600.00	5,910,632.00	125,000.00	87,650.00
Books	267,780.00						267,780.00		290.00
Office Equipments							-		
Telephone Instruments/EPABX				23,370.00			23,370.00		
Photocopier Machine/Scanner	449,832.00						449,832.00		102,300.00
Camera/CCTV/Scanner/Projector	15,608.00						15,608.00		24,165.00
Referigerator/Water Cooler	18,457.00						18,457.00		19,998.00
Inverter	20,400.00						20,400.00		
Air Conditioner/Room Heater	167,420.00						167,420.00		204,192.00
Token Printer							-		
Voltage Stabilizer	1,711.00						1,711.00		21,792.00
lintraction Board							-		
Drill Machine							-		
Epmlifier							-		
Attendance Dev./Finger Print Reader							-		
Drill Machine & other Equipments							-		
Sanitation Infrastructure							-		
Elect. Installation	26,510.00						26,510.00		
<b>TOTAL</b>	<b>13,785,166.00</b>	<b>477,051.00</b>	<b>312,249.00</b>	<b>23,370.00</b>	<b>149,999.00</b>	<b>1,755,600.00</b>	<b>16,503,435.00</b>	<b>125,000.00</b>	<b>989,623.00</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

**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2021 IN RESPECT OF GENERAL PROVIDENT FUND ACCOUNT**

**Annexure - I ( Part-I)**

(Figure in Rupees)

RECEIPTS	Current year 2020-21	Previous year 2019-20	PAYMENTS	Current year 2020-21	Previous year 2019-20
Opening Balance			Payment on account of GPF		
Bank Balance	1,567,897.15	5,013,276.15	i) Advance & withdrawals made during the year	60,628,825.00	76,336,145.00
Amount transferred from General Account on account of GPF Subs. of the staff	42,026,565.00	47,355,952.00 64.00	Investment made during the year	103,103,270.00	-
Amount of G.P.F.Received in r/o Mrs. Meenakshi Bhatia	310,000.00	70,000.00	Closing Balance		
Excess amount tfd. to GPF A/c from Gen. A/c (adjustable in the next year)	19,580.00		Bank Balance	2,701,583.15	1,567,897.15
Amount of STDRs matured and encashed during the year	109,726,773.00	22,700,655.00			
Income on Investment and Deposits					
Int. on STDR	12,663,102.00	2,544,138.00			
Int. on SB A/ c.	119,751.00	219,603.00			
Excess credit given by Bank		354.00			
Amt.. Deposited by Ms. Nishita on a/c of RTI fee (Transferable to Gen.a/c	10.00				
<b>GRAND TOTAL</b>	<b>166,433,678.15</b>	<b>77,904,042.15</b>	<b>GRAND TOTAL</b>	<b>166,433,678.15</b>	<b>77,904,042.15</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<sup>ST</sup> MARCH, 2021 IN RESPECT OF GENERAL PROVIDENT FUND ACCOUNT****Annexure - I ( Part-II)**

(Figure In Rupees)

LIABILITIES	Current year 2020-21	Previous year 2019-20	ASSETS	Current year 2020-21	Previous year 2019-20
<b>GPF Capital Fund</b>			<b>Investment account</b>		
a) Opening Balance	184,846,624.00	198,743,964.00	a) Opening Balance	174,965,146.00	197,665,801.00
b) Add: Subs. Of the staff	42,356,145.00	47,426,016.00	b) Add: amount of STDRs purchased during the year	103,103,270.00	-
c) Add: Interest allowed on GPF A/C of the subs.	12,565,317.00	15,012,789.00		<b>278,068,416.00</b>	<b>197,665,801.00</b>
	<b>239,768,086.00</b>	<b>261,182,769.00</b>	c) Less: Amount of STDR matured during the year	(109,726,773.00)	22,700,655.00
<b>d) Less: Withdrawal</b>				<b>168,341,643.00</b>	<b>174,965,146.00</b>
i) Withdrawal	(60,628,825.00)	76,336,145.00			
<b>(A)</b>	<b>179,139,261.00</b>	<b>184,846,624.00</b>	<b>(A)</b>	<b>168,341,643.00</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	19,233,005.00	21,116,083.00	a) Opening Balance	27,546,586.00	17,180,970.00
b) Interest recd on SB A/C.	119,751.00	219,603.00	b) Add: during the year	11,994,775.00	12,909,754.00
c) Int. accrued on STDR	11,994,775.00	12,909,754.00		<b>39,541,361.00</b>	<b>30,090,724.00</b>
d) Excess credit given by bank		354.00	Less: Received during the year	(12,663,102.00)	2,544,138.00
	<b>31,347,531.00</b>	<b>34,245,794.00</b>	<b>(B)</b>	<b>26,878,259.00</b>	<b>27,546,586.00</b>
Less: Interest allowed on G.P.F. A/C	(12,565,317.00)	15,012,789.00			
<b>(B)</b>	<b>18,782,214.00</b>	<b>19,233,005.00</b>	<b>Closing Balance</b>		
Excess amount tfd. to GPF A/c from Gen. A/c (adjustable in the next year) <b>(C)</b>	-		Bank Balance <b>(C)</b>	2,701,583.00	1,567,897.00
Amt. deposited by Ms. Nishita on a/c of RTI fee (Transferable to General Account) <b>(D)</b>	10.00				
<b>TOTAL ((A) + (B) + (C) + (D))</b>	<b>197,921,485.00</b>	<b>204,079,629.00</b>	<b>TOTAL ((A)+(B)+(C))</b>	<b>197,921,485.00</b>	<b>204,079,629.00</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  
**LIST OF STDRS AS ON 31/3/2021**

S.N.	STDR A/C No.	AMOUNT	ISSUE DATE	MATURITY DATE	INT.@	MATURITY VALUE
1	33748200041	3,162,108.00	25/01/2020	25/12/2022	6.85%	
2	30923408361	13,865,000.00	10/04/2017	10/04/2022	6.25%	
3	30862625236	12,131,875.00	10/04/2017	10/04/2022	6.25%	
4	31088127640	13,865,000.00	10/04/2017	10/04/2022	6.25%	
5	30651558303	13,865,000.00	10/04/2017	10/04/2022	6.25%	
6	30719876900	13,865,000.00	10/04/2017	10/04/2022	6.25%	
7	30052168630	8,665,622.00	10/04/2017	10/04/2022	6.25%	
8	32600538450	7,613,974.00	10/12/2017	10/12/2022	6.25%	
9	37652320855	10,163,508.00	16/03/2020	16/02/2022	6.4%	
10	37652321087	10,163,508.00	16/03/2020	16/02/2022	6.4%	
11	37652321316	10,163,508.00	16/03/2020	16/02/2022	6.4%	
12	37652337257	10,163,508.00	16/03/2020	16/02/2022	6.4%	
13	37652337531	10,163,508.00	16/03/2020	16/02/2022	6.4%	
14	37652337814	10,163,508.00	16/03/2020	16/02/2022	6.4%	
15	37652338353	10,163,508.00	16/03/2020	16/02/2022	6.4%	
16	37652316952	10,163,508.00	16/03/2020	16/02/2022	6.4%	
		<b>168,341,643.00</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

**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2021 IN RESPECT OF PENSION FUND ACCOUNT****Annexure - II (Part - I)**

(Figure in Rupees)

RECEIPT	Current year 2020-21	Previous year 2019-20	PAYMENT	Current year 2020-21	Previous year 2019-20
Opening Balance Saving Bank Account No. 19806 Last year cheque credited	84,752,235.00	3,731,079.00	Pension Payment made during the year Arrear of Pension + DA Arrear	155,838,273.00	121,509,783.00
Excess payment of salary recovered from R/G in respect of : Mrs. P.P. Celina 96188.00 Sh. VNP Singh 4557.00	965,745.00	- -	Payment made during the year on account of Retirement Gratuity and Comm. Value of Pension	28,161,772.00 36,643,982.00	52,680,508.00 45,798,680.00
Interest on Saving Bank Account	1,958,568.00	439,603.00	Last year I. Tax paid to the Govt. A/c Income Tax paid to the Govt. A/c.	20,800.00 10,463,564.00	6,520,856.00
Amount transferred from General Account to Pension Fund Account User Charges Account	250,000,000.00	294,500,000.00 3,300,000.00	Recovered amount transferred to the Gen. A/c in r/o P.P. Celina & Sh. VNP Singh	965,745.00	-
Amount recovered on account of Income Tax from pensioners	10,385,564.00	6,541,656.00	Recovered amount transferred to GPF Account ( Sh. K.K. G. Nair )		64.00
Excess payment of GPF recovered from Sh. KKG Nair	-	64.00	Colsing Balance Saving Bank Account No. 19806	115,967,976.00	84,752,235.00
Int. on STDR received during the year		-			
<b>GRAND TOTAL</b>	<b>348,062,112.00</b>	<b>313,512,402.00</b>	<b>GRAND TOTAL</b>	<b>348,062,112.00</b>	<b>313,512,402.00</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<sup>ST</sup> MARCH, 2021 IN RESPECT OF PENSION FUND ACCOUNT**

**Annexure - II (Part II)**  
(Figure in Rupees)

LIABILITIES	Current year 2020-21	Previous year 2019-20	ASSETS	Current year 2020-21	Previous year 2019-20
Pension Fund Account			Amt transfer to PFA/c from income tax	78,000.00	
Opening Balance	84,731,435.00	3,731,079.00	Closing Balance	115,967,976.00	84,752,235.00
Last year Cheque credited	-	5,000,000.00			
Add: Amount of Interest received on S.B. A/c.	1,958,568.00	439,603.00			
Amount transferred from General Account	250,000,000.00	294,500,000.00			
Amt. transferred from User Charges	-	3,300,000.00			
		-			
<b>TOTAL</b>	<b>336,690,003.00</b>	<b>306,970,682.00</b>			
Less: Payment made on account of DCRG/Gratuity/Comm. Value of Pension					
RG	28,161,772.00				
CVP	36,643,982.00				
Less: Pension Payments & arrear					
	155,838,273.00				
	-				
Total	220,644,027.00	(220,644,027.00)			(220,644,027.00)
<b>TOTAL</b>	<b>116,045,976.00</b>	<b>84,731,435.00</b>			
Income Tax Payable in r/o Dr. H. Baig	20800.00				-
Less paid during the yr.	-				20,800.00
<b>GRAND TOTAL</b>	<b>116,045,976.00</b>	<b>84,752,235.00</b>	<b>GRAND TOTAL</b>	<b>116,045,976.00</b>	<b>84,752,235.00</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.

**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31<sup>st</sup> March 2021 FOR NEW PENSION SCHEME**

Annexure - III (Part I)

(Figure in Rupees)

RECEIPTS	Current year 2020-21	Previous year 2019-20	PAYMENTS	Current year 2020-21	Previous year 2019-20
Opening Balance	67,549.04	346,788.04	Amount of NPS paid to CR Agency, PFRDA	26,757,640.00	28,735,154.00
Employee's Contribution transferred from General Account	12,803,546.00	12,037,413.00	Closing balance	550,305.04	67,549.04
Employer's contribution transferred from General Account	14,427,731.00	16,405,068.00			
NPS with Employers Cont. received from Allahabad Bank		-			
Interest on STDR		-			
Interest on S.Bank account	9,119.00	13,434.00			
<b>TOTAL</b>	<b>27,307,945.04</b>	<b>28,802,703.04</b>	<b>TOTAL</b>	<b>27,307,945.04</b>	<b>28,802,703.04</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<sup>ST</sup> MARCH, 2021 FOR NEW PENSION SCHEME**

Annexure - III (Part-II)

(Figure in Rupees)

LIABILITIES	Current year 2020-21	Previous year 2019-20	ASSETS	Current year 2020-21	Previous year 2019-20
Capital Fund New Pension Scheme	67,549.04	346,788.04	Closing Balance	550,305.04	67,549.40
Amount transferred from Gen. A/c Employees contribution	12,803,546.00	12,037,413.00			
Employer's contribution	14,427,731.00	16,405,068.00			
NPS with Employer's Contribution received from Allahabad Bank in respect of Sh. Himanshu Arora, Ex-LDC		-			
Interest on Employees contribution tfd. From General Account		-			
Interest on S.B. Account	9,119.00	13,434.00			
<b>TOTAL</b>	<b>27,307,945.04</b>	<b>28,802,703.04</b>			
Less: Paid to CRA, PFRDA	(26,757,640.00)	28,735,154.00			
Less :Interest transferred to General Account		-			
<b>TOTAL</b>	<b>550,305.04</b>	<b>67,549.04</b>	<b>TOTAL</b>	<b>550,305.04</b>	<b>67,549.40</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 2021

1. We have audited the attached Balance Sheet of Central Council for Research in Homoeopathy (Council) as at 31 March 2021, 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 Capital Fund (Schedule-1)- ₹ 248.28 crore

**A.1.1.1.** With reference to comment no. B.1.1 of previous year Separate Audit Report, the Council in the accounts for the year 2020-21, made rectifications and had passed an entry of ₹ 22.41 crore through Schedule-1 (Capital Fund) which was actually to be routed through Schedule-3 (Earmarked/Endowment Funds), resulting in understatement of Liabilities (Earmarked Fund) by ₹ 25 crore and overstatements of Current Assets by ₹ 2.59 crore and overstatement of Capital Fund by ₹ 22.41.

**A.1.2 Current Liabilities (Schedule-7)- ₹ 41.95 lakh**

**A.1.2.1** Balance Sheet shows current liabilities amounting to ₹ 41.95 lakh. However, there was an unutilized grant of ₹ 4.11 crore as on 31 March 2021, for which the Council has not depicted liability in the annual accounts ended March 2021. This has resulted in understatement of Current Liabilities and overstatement of Capital Fund by ₹ 4.11 crore.

**B. General****B.1 Contingent Advances**

In Schedule-11 (Current Assets), Contingent Advances amounting to ₹ 54.07 crore were outstanding since 2009. This needs to be settled.

**B.2** In Schedule-11 (Current Assets), Advances for work in progress amounting to ₹ 99.39 crore were outstanding since 2009. This needs to be settled.

**B.3** 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.

**B.4** The Council has maintained seven bank accounts at the Council Headquarters and 27 bank accounts at unit's level. Audit noted that the Council did not disclose unit level bank accounts in the annual accounts nor any bank reconciliations made available to audit. In view of this, audit could not verify the balances shown in their bank accounts.

**C. Grants-in-aid:**

During the year 2020-21, the Council had received Grant-in-aid of ₹ 130.50 crore from the Ministry. The Council had an unspent balance of ₹ 1.43 crore for previous year 2019-20 and interest earned including internal receipt of ₹ 3.15 crore. Thus, out of available funds of ₹ 135.08 crore, Council incurred an expenditure of ₹ 130.98 crore leaving an unutilized balance of ₹ 4.10 crore as on 31 March 2021.

**D. 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 2021 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**



**(Ashok Sinha)**

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

**Place: New Delhi**

**Date:**

## 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**

11 paras for the transaction audit for the period 2012-18 were outstanding as on 31.03.2021.

**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 2018-19. The physical verification of stationery and other consumable was conducted up to 2018-19.

**5. Regularity in payment of dues**

As per accounts, no payments over six months in respect of statutory dues were outstanding as on 31.03.2021.