

# **CENTRAL COUNCIL FOR RESEARCH IN SIDDHA (CCRS)**

## **- I N D E X -**

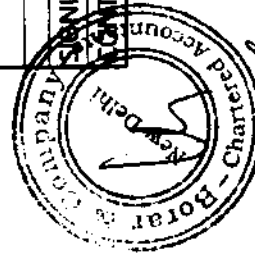
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# CENTRAL COUNCIL FOR RESEARCH IN SIDDDHA

BALANCE SHEET AS AT 31ST MARCH, 2012

CORPUS / CAPITAL FUND AND LIABILITIES	SCHEDULE	Amount in Rs.
CORPUS / CAPITAL FUND	1	122999264
RESERVES AND SURPLUS	2	0
EARMARKED/ ENDOWMENT FUNDS	3	0
SECURED LOANS AND BORROWINGS	4	0
UNSECURED LOANS AND BORROWINGS	5	0
DEFERRED CREDIT LIABILITIES	6	0
CURRENT LIABILITIES AND PROVISIONS	7	7799728
<b>TOTAL</b>		<b>130798992</b>
<b>ASSETS</b>		
FIXED ASSETS	8	3399205
INVESTMENTS - FROM EARMARKED ENDOWMENT FUNDS	9	0
INVESTMENTS - OTHERS	10	26473722
CURRENT ASSETS, LOANS, ADVANCES ETC.	11	100926065
MISCELLANEOUS EXPENDITURE		
<b>TOTAL</b>		<b>130798992</b>
<b>SIGNIFICANT ACCOUNTING POLICIES</b>		
<b>POTENTIAL LIABILITIES AND NOTES ON ACCOUNTS</b>		

Schedule 1-25 part of Accounts.

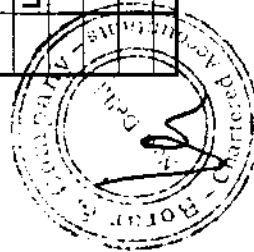


*Refer our report of even date*  
**FOR BORAR & COMPANY**  
**CHARTERED ACCOUNTANTS**  
*Partner*  
 28/4/12  
 New Delhi

*Kishore*  
 क. वासुदेवन / K. VASUDEWAN  
 वित्त-व्यवहार अधिकारी / Accountant  
 के. विदेश अंश. परि. / C.C.R.A.S.  
 आयुष विभाग / Department of AYUSH  
 भारत सरकार / Government of India  
 जनकपुरी, नई दिल्ली, New Delhi - 58

*Pur*  
 प्रेम कुमार झा / PREM KUMAR JHA  
 निदेशक के. विद्या अनु. परि. / DIRECTOR CCRS  
 आयुष विभाग / Department of AYUSH  
 भारत सरकार / Government of India  
 जनकपुरी नई दिल्ली, Janak Puri N.D.-58

<b>FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)</b>	
<b>NAME OF ENTITY :- CENTRAL COUNCIL FOR RESEARCH IN SIDHA</b>	
<b>SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2012</b>	
	<b>Amount in Rs.</b>
<b>SCHEDULE 1 - CORPUS/ CAPITAL FUND</b>	
Balance as at the beginning of the year	0
<u>In Institutes/ Units (CCRAS)</u>	
See Annexure - I	12276275
Add: Contributions towards Corpus/ Capital Fund (Schedule 8)	3691583
Add /(Deduct): Balance being excess of Income over Expenditure (Non-Plan & Plan)	65598202
	81566060
<b>PENSION FUND</b>	
Opening Balance	0
Add:	0
Contributions towards Corpus/ Capital of IT	0
Received from Non Plan towards Pension	1890445
Misc./ Other Receipts	34824
	1925269
Less:	
Payment of Pension	1874162
Income Tax	51107
Bank Charges	0
	0



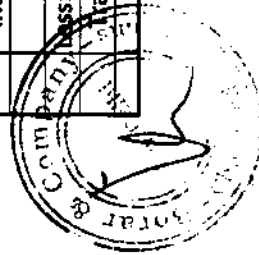
**For BORAR & COMPANY  
CHARTERED ACCOUNTANTS**

*(Signature)*

ए. के. त्रिपाठी  
लेखाधिकारी  
सी. सी. आर. ए. एस.  
जनकपुरी नई दिल्ली-110058

*(Signature)*  
**Administrative Officer  
CCRS**

<b>GPF FUND</b>		
Opening Balance		0
Add:-		
Received from CCRAS		29059446
Subscription/ Refund of Advance :		
Plan	871735	
Non Plan	6748358	
Excess transfer from non -plan	50	
Interest Payable to GPF Contributors 2011-12 (Non-Plan & Plan)	2545685	
	39225274	
Less:		
GPF Advance/ Withdrawl	1900660	
GPF Final Payment	940954	36383660
<b>NEW PENSION DEFINED CONTRIBUTORY SCHEME</b>		
Opening Balance		0
Add:-		
Received from CCRAS	3479031	
Contribution of Employee & Employer :		
Plan	5152	
Non Plan	1239202	
Interest Payable to NPS Contributors 2011-12 (Non-Plan & Plan)	326159	
	5049544	
		0
		5049544

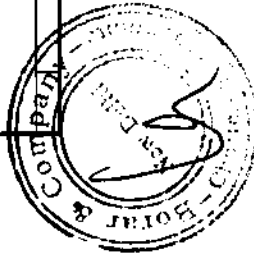


**For BORAR & COMPANY**  
**CHARTERED ACCOUNTANTS**

*[Signature]*  
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लेखाधिकारी  
सी. सी. आर. ए. एस.  
जनकपुरी नई दिल्ली-110058

*[Signature]*  
Administrative Officer  
CCRS

<b>MISCELLANEOUS</b>		
Opening Balance		0
Add:		0
Grants for Medical Manuscript Research Centre, Chennai	2214000	
Misc./ Other Receipts	0	
	2214000	
Less:		
Release of Grant-in-aid to MMRC, Chennai	2214000	
Income Tax	0	
Bank Charges	0	
		0
<b>TOTAL</b>		<b>122999264</b>
<b>SCHEDULE 2 - RESERVE &amp; SURPLUS</b>		
<b>TOTAL</b>		<b>0</b>
<b>SCHEDULE 3 - EARMARKED / ENDOWMENT FUNDS</b>		
<b>TOTAL</b>		<b>0</b>
<b>SCHEDULE 4 - SECURED LOANS</b>		
<b>TOTAL</b>		<b>0</b>

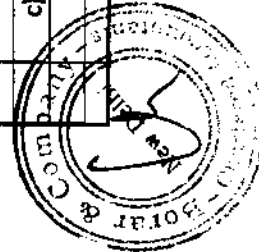


**FOR BORAR & COMPANY**  
**CHARTERED ACCOUNTANTS**

*[Signature]*  
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 जनकपुरी नई दिल्ली-110058

*[Signature]*  
 Administrative Officer  
 CCRS

<b>SCHEDULE 5 - UNSECURED LOANS AND BORROWINGS</b>		
	<b>TOTAL</b>	<b>0</b>
<b>SCHEDULE 6 - DEFERRED CREDIT LIABILITIES</b>		
	<b>TOTAL</b>	<b>0</b>
<b>SCHEDULE 7 - CURRENT LIABILITIES &amp; PROVISIONS</b>		
<b>Current Liabilities</b>		
a) Expenses Payable		
Bank Charges Payable	750	
CGHS Contribution by CCRS	61472	
Audit Fee Payable	44944	
Bonus Payable	423978	
Salary & Allowances Payable	5654914	
Pension/Retirement Payable	196219	
Contingent (Recurring) Payable		
Taxi Hiring Charges Payable	22176	
Staff Remuneration Payable	73118	
b) Outstanding Liabilities	0	
See Annexure - II	11053	
c) Other Current Liabilities		
Recoveries against from CCRAS Advances	327081	6815705



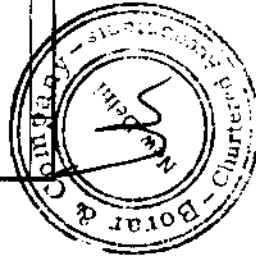
**For BORAR & COMPANY  
CHARTERED ACCOUNTANTS**

*(Signature)*

ए. के. त्रिपाठी  
लेखाधिकारी  
सी. सी. आर. ए. एस.  
जम्हायती नई दिल्ली-110058

*(Signature)*  
Administrative Officer  
CCRS

<b>Provisions</b>			
Anticipated Expenditure on Retirement Benefits			
Leave Encashments		242184	
DCRG		422862	
Commutation		318977	984023
<b>TOTAL</b>			<b>7799728</b>
<b>SCHEDULE 8 - FIXED ASSETS</b>			
Attached Separately			3399205
<b>TOTAL</b>			<b>3399205</b>
<b>SCHEDULE 9 - INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS</b>			
		0	0
<b>TOTAL</b>			<b>0</b>
<b>SCHEDULE 10 - INVESTMENTS OTHER</b>			
FDR - Syndicate Bank		25000000	
Interest on FDR		1473722	26473722
<b>TOTAL</b>			<b>26473722</b>

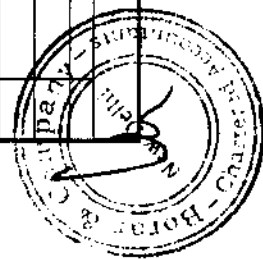


**BHATNAGAR & COMPANY**  
**CHARTERED ACCOUNTANTS**

*Bhatnagar*  
 ए. के. त्रिपाठी  
 लेखाधिकारी  
 सी. सी. आर. ए. एस.  
 जनकपुरी नई दिल्ली-110058

*Bhatnagar*  
 Administrative Officer  
 CCRS

<b>SCHEDULE 11 - CURRENT ASSETS, LOANS &amp; ADVANCES</b>		
<b>A. CURRENT ASSETS</b>		
Advances		0
Claim Receivable		0
See Annexure II		
Advance to staff		208425
See Annexure III		
Stock in Trade		0
		208425
<b>B. CASH AND BANK BALANCES</b>		
Cash-in-Hand/ Imprest Advances		
Cash at Hqrs. Office		82
Cash at Institutes/ Units		48358
		48440
<b>Cash at Bank</b>		
SBI Non-Plan A/c., (Hqrs. Office)		33437792
SBI Plan A/c., (Hqrs. Office)		27733616
SBI Pension A/c., (Hqrs. Office)		156
SBI GPF A/c., (Hqrs. Office)		9108773
SBI NPS A/c., (Hqrs. Office)		4811053
SBI Miscellaneous A/c. (Hqrs. Office)		
SBI (Institutes/ Units)		24742020
		99833410
<b>Cheque/DD In Hand</b>		
Cheque received from PCIM (Expenditure on SPC - FY 2011-12)		701096
DD received from SCRI, Chennai agt. Miscellaneous Receipts		119216
DD received from SMPG, Mettur Dam agt. Miscellaneous Receipts		15478
		835790
<b>TOTAL :</b>		<b>100926065</b>



**HAGAR & COMPANY**  
CHARTERED ACCOUNTANTS

*(Signature)*

ए. के. त्रिपाठी  
लेखाधिकारी  
सी. सी. आर. ए. एस.  
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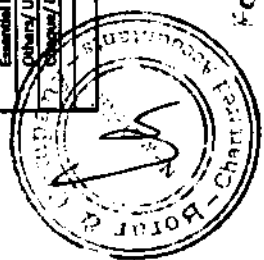
*(Signature)*  
Administrative Officer  
CCRS



Annexure to Balance Sheet for the year 2011-12

Amount in Rs.

	NON-PLAN						PLAN						
	CCRS, Hqrs. Office,	SCRI, Chennai	SRII, Pondicherry	SRII, Tiruvandrum	SMPG, Mettur	Total	CCRS, Hqrs. Office,	SCRI, Palayamkottai	SCRI, Chennai	SRII, Pondicherry	SRII, Tiruvandrum	SMPG, Mettur	Total
<b>Funds allotted before 01.04.2011</b>													
<b>CORAS Budget</b>													
Building Repair Work	0	0	0	0	0	0	0	0	0	0	0	0	0
G.M.P. Compiled Pharmacy	0	0	0	0	0	0	0	0	0	0	0	0	0
Research Activities	0	0	0	0	0	0	0	0	0	0	0	0	0
Essential Equipments	0	0	0	0	0	0	0	0	0	0	0	0	0
Supplies Global Meet	0	3102632	0	0	0	3102632	0	0	0	0	0	0	0
Others/ Unspent Balance 2010-11	0	645499	117703	93672	55728	912542	0	0	570678	2078	0	0	572756
<b>Miscellaneous Income / Receipts (Individual)</b>													
Dissertation Fee	0	0	0	0	0	0	0	0	555828	0	0	0	555828
EMD	0	0	0	0	0	0	0	0	2000	0	0	0	2000
Seed Fund	0	201169	0	0	0	201169	0	0	0	0	0	0	0
Imprest Advance	0	15000	10000	1826	0	26826	0	0	0	10000	0	0	10000
Others	0	0	0	0	0	0	0	0	0	0	0	1000	1000
<b>Funds of AYUSH Grants through CORAS</b>													
RCH	0	0	0	0	0	0	0	0	632227	0	0	0	632227
CTMR	0	0	0	0	0	0	0	0	536700	0	0	0	536700
<b>Total</b>	0	3964240	127703	30489	55728	4243169	0	0	6020028	12078	0	1000	6033106
<b>Closing Balance as on 31.03.2012</b>													
<b>CORAS Budget</b>													
Building Repair Work	0	0	0	0	0	0	0	0	460000	0	0	0	460000
G.M.P. Compiled Pharmacy	0	0	0	0	0	0	0	0	2141369	0	0	0	2141369
Essential Equipments	0	0	0	0	0	0	0	0	0	0	0	0	0
Supplies Global Meet	0	3102632	0	0	0	3102632	0	0	0	0	0	0	0
Others/ Unspent Balance 2010-11	0	563565	117703	93672	55728	896528	0	0	0	0	0	0	0
<b>Miscellaneous Income / Receipts (Institute)</b>													
Dissertation Fee	0	0	0	0	0	0	0	0	738838	0	0	0	738838
EMD	0	0	0	0	0	0	0	0	4500	0	0	0	4500
Seed Fund	0	140757	0	0	0	140757	0	0	0	0	0	0	0
Imprest Advance	60	15000	10000	3358	0	29318	22	0	0	10000	0	0	10022
<b>Funds of AYUSH Grants through CORAS</b>													
RCH	0	0	0	0	0	0	0	0	632227	0	0	0	632227
CTMR	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>CORAS Budget</b>													
G.M.P. Compiled Pharmacy	0	0	0	0	0	0	0	0	976050	0	0	0	976050
Essential Equipments	0	0	0	0	0	0	0	0	8054514	0	0	0	8054514
Others/ Unspent Balance 2011-12	3943792	0	103465	42484	8287	3998028	27793616	0	2040	0	4199	27798625	
Others/ DD in hand	820312	0	0	0	0	820312	15478	0	0	0	0	15478	
<b>Total</b>	34253164	3921954	231169	140156	67372	38524815	27798616	0	13097489	12048	7500000	4199	48272943

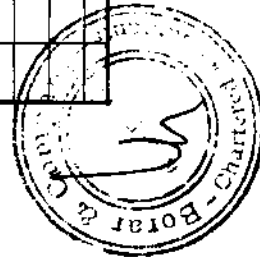


**FOR BGR & COMPANY  
CHARTERED ACCOUNTANTS**

*(Signature)*  
 ए. के. त्रिपाठी  
 लेखाधिकारी  
 सी. सी. आर. ए. एस.  
 बजाकपुरी नई दिल्ली-110058

*(Signature)*  
 Administrative Officer  
 CCRS

		Amount in Rs.		
		Non-Plan	Plan	Total
		Closing Balance		
<b>ANNEXURE - II - OUTSTANDING LIABILITIES</b>				
1	<u>GPF Recoveries</u>			
	Opening Balance	0	0	0
	Add:			
	Recoveries during the year	6749358	871695	7621053
	Less:			
	Remittance during the year	6748408	871735	7620143
				910
2	<u>EMD/ Security Deposit</u>			
	Opening Balance	0	0	0
	Add:			
	Recoveries during the year	0	2500	2500
3	<u>Recoveries of GIS</u>			
	Opening Balance	0	0	0
	Add:			
	Recoveries during the year	90350	9750	100100
	Less:			
	Remittance during the year	84075	8825	92900
				7200



BOY BHAR & COMPANY  
CHARTERED ACCOUNTANTS

*(Signature)*

ए. के. त्रिपाठी  
लेखाधिकारी  
सी. सी. आर. ए. एस.  
जनकपुरी नई दिल्ली-110058

*(Signature)*  
Administrative Officer  
CCRS

		Amount in Rs.			
		Non-Plan	Plan	Total	Closing Balance
4	<u>Due from NPS Account</u>				
	Opening Balance	0	0	0	
	Add:				
	Recoveries during the year	619405	2576		
	NPS Recoveries from Pay but not paid due to unpaid salary	639	0	622620	
	Less:				
	Remittance during the year	619601	2576	622177	443
	<b>TOTAL</b>			<b>11053</b>	
<b>ANNEXURE - III - CLAIMS RECEIVABLE</b>					
1	<u>Income Tax</u>				
	Opening Balance	0	0	0	
	Add:				
	Recoveries during the year	167654	54712	222366	
	Less:				
	Remittance during the year	167654	54712	222366	0
	<b>TOTAL</b>			<b>0</b>	
<b>ANNEXURE - IV - LOAN PAID TO STAFF</b>					
1	<u>Festival Advance</u>				
	Opening Balance	0	0	0	
	Add:				
	Remittance during the year	300750	22500	323250	
	Less:				
	Recoveries during the year	108075	6750	114825	208425
	<b>TOTAL</b>			<b>208425</b>	

FOR BORAR & COMPANY  
CHARTERED ACCOUNTANTS

*[Signature]*  
ए. के. त्रिपाठी  
लेखाधिकारी  
सी. सी. आर. ए. एस.  
जनकपुरी नई दिल्ली-110058

*[Signature]*  
Administrative Officer  
CCRS

**FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)**

**CENTRAL COUNCIL FOR RESEARCH IN SIDHA**

**INCOME & EXPENDITURE (NON-PLAN) ACCOUNT FOR THE PERIOD ENDED 31.03.2012**

<b>A. INCOME</b>	<b>Schedule</b>	<b>Amount in Rs.</b>
Income from Sales / Services	12	0
Grants / Subsidies	13	103496105
Fees / Subscriptions	14	0
Income from Investments	15	0
Income from Royalty, Publication etc.	16	419256
Interest Earned	17	969286
Other Income	18	2011558
Increase / Decrease in Stock of Finished Goods and Work - in -Process	19	0
<b>TOTAL (A)</b>		<b>106896205</b>
<b>B. EXPENDITURE</b>		
Establishment Expenses	20	78881598
Other Administrative Expenses etc.	21	3891615
Expenditure on Grants / Subsidies etc.	22	0
Interest	23	0
Depreciation	8	30940
<b>TOTAL (B)</b>		<b>82804153</b>
<b>Balance being excess of Income over Expenditure (A-B)</b>		<b>24092053</b>
Balance being excess of Expenditure over Income (B-A)		
Transfer to/ from General Reserves		
<b>BALANCE BEING SURPLUS/ (DEFICIT) CARRIED TO CORPUS/ CAPITAL FUND</b>		
<b>SIGNIFICANT ACCOUNTING POLICIES</b>	24	
<b>CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS</b>	25	

Schedule 1-25 parts of accounts.

*[Signature]*

के. वासुदेव / K. VASUDEVAN  
 पारमार्थिक अधिकारी / Administrative Officer  
 के. सिद्धा अ.प. परि. / CCRS  
 आयुष विभाग / Department of AYUSH  
 भारत सरकार / Government of India  
 जनकपुरी, नई दिल्ली, Janak Pur, N.D.-58

*[Signature]*

प्रेम कुमार झा / PREM KUMAR JHA  
 निदेशक के. सिद्धा अ.प. परि. / DIRECTOR CCRS  
 आयुष विभाग / Department of AYUSH  
 भारत सरकार / Government of India  
 जनकपुरी नई दिल्ली, Janak Puri N.D.-58



As per our Report of our date attached  
 Bhorar & Company  
 CHARTERED ACCOUNTANTS  
*[Signature]*  
 PARTNER

A. N. BHUPATHI  
 Accounts Officer  
 C.C.R.A.S.,  
 Under Deptt. of AYUSH  
 Ministry of Health & F.W.  
 Janakpuri, New Delhi - 58

**FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)**

**CENTRAL COUNCIL FOR RESEARCH IN SIDDHA**

**INCOME & EXPENDITURE (PLAN) ACCOUNT FOR THE PERIOD ENDED 31.03.2012**

<b>A. INCOME</b>	<b>Schedule</b>	<b>Amount in Rs.</b>
Income from Sales / Services	12	0
Grants / Subsidies	13	56612312
Fees / Subscriptions	14	0
Income from Investments	15	0
Income from Royalty, Publication etc.	16	240500
Interest Earned	17	1889573
Other Income	18	86878
Increase / Decrease in Stock of Finished Goods and Work - in -Process	19	0
<b>TOTAL (A)</b>		<b>58829263</b>
<b>B. EXPENDITURE</b>		
Establishment Expenses	20	7133984
Other Administrative Expenses etc.	21	9927691
Expenditure on Grants / Subsidies etc.	22	0
Interest	23	0
Depreciation	8	261438
<b>TOTAL (B)</b>		<b>17323113</b>
Balance being excess of Income over Expenditure (A-B)		<b>41506151</b>
Balance being excess of Expenditure over Income (B-A)		
Transfer to/ from General Reserves		
<b>BALANCE BEING SURPLUS/ (DEFICIT) CARRIED TO CORPUS/ CAPITAL FUND</b>		
<b>SIGNIFICANT ACCOUNTING POLICIES</b>		
<b>CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS</b>		
Schedule 1-25 parts of Accounts.	24	
	25	

*[Signature]*

प्रेम कुमार झा / PREM KUMAR JHA  
 निदेशक के. सिद्धा अनु. परि. / DIRECTOR CCRRS  
 आयुष विभाग/ Department of AYUSH  
 भारत सरकार/ Government of India  
 जवाहरपुरी नई दिल्ली, Janak Puri N.D.-58

*[Signature]*

के. वासुदेव / K. Vasudev  
 प्रशासनिक अधिकारी /  
 के. सिद्धा अनु. परि. / C  
 आयुष विभाग / Department of AYUSH  
 भारत सरकार / Government of India  
 जवाहरपुरी, नई दिल्ली, Janak Puri N.D.-58

*[Signature]*  
**A. K. TRIPATHI**  
 Accounts Officer  
 C.C.R.A.S.,  
 Under Deptt. of AYUSH  
 Ministry of Health & F.W.  
 Jansikpuri, New Delhi - 58

*[Signature]*  
**of BGRAR & COMPANY**  
 CHARTERED ACCOUNTANTS



*[Signature]*  
**PARTNER**

*As per our books of accounts...*

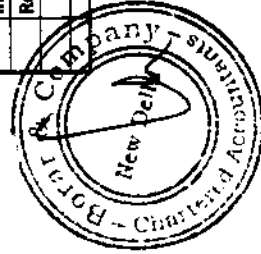
**FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)**

**NAME OF ENTITY :- CENTRAL COUNCIL FOR RESEARCH IN SIDHHA**

**SCHEDULE FORMING PART OF INCOME AND EXPENDITURE (NON-PLAN & PLAN)**

**FOR THE PERIOD ENDED 31.03.2012**

	Amount in Rs.	
	NON-PLAN	PLAN
<b>SCHEDULE 12 - INCOME FROM SALES/ SERVICES</b>		
Service Charge Received	0	0
<b>SCHEDULE 13 - GRANTS/ SUBSIDIES</b>		
Grant Received from Ministry	103800000	50000000
Less: Cap. (i.e. Fixed Assets)	303895	3387688
	103496105	56612312
<b>SCHEDULE 14 - FEES/ SUBSCRIPTION</b>		
	0	0
	0	0
<b>SCHEDULE 15 - INCOME FROM INVESTMENTS (INCOME ON INVEST FROM EARMARKED/ ENDOW. FUNDS TRANSFERRED TO FUNDS</b>		
	0	0
	0	0
<b>SCHEDULE 16 - INCOME FROM ROYALTY, PUBLICATION ETC.</b>		
Income from Royalty	0	0
Income from Publication	121920	0
Resource Generated	297336	240500
	419256	240500



**FOR BORAR & COMPANY**  
**CHARTERED ACCOUNTANTS**

*[Signature]*

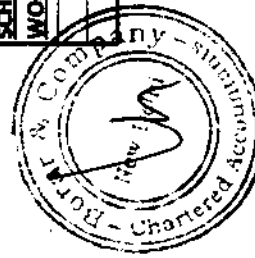
ए. के. त्रिपाठी  
लेखाधिकारी

सी. सी. आर. ए. एस.

जनकपुरी नई दिल्ली-110058

*[Signature]*  
Administrative Officer  
CCRS

Amount in Rs.		NON-PLAN	PLAN
<b>SCHEDULE 17 - INTEREST EARNED</b>			
On Term Deposit		0	1473722
With Scheduled Banks			
On Saving Accounts			
With Scheduled Banks			
SBI-Plan		0	415851
SBI-Non-Plan		559579	0
SBI-Pension		156	0
SBI-NPS		87668	0
SBI-GPF		270798	0
SBI-Miscellaneous		0	0
On Loans			
Employees/ Staff		51085	0
		969286	1889573
<b>SCHEDULE 18 - OTHER INCOME</b>			
Auction Money		10965	0
Application Fee Received		35400	0
Misc./ Other Income		87392	13260
Balance funds received from SMPU, Palayamkattai		47770	0
Fund received from CCRAS, Hqrs. Office, New Delhi		1818331	0
CGHS Recovery		11700	0
TKDL		0	73618
		2011558	86878
<b>SCHEDULE 19 - INCREASE/ DECREASE IN STOCK OF FINISHED GOODS AND WORK-IN-PROGRESS</b>			
Stock in Hand of Council Publication		0	0
		0	0



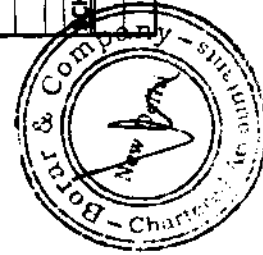
**B. B. & COMPANY**  
**CHARTERED ACCOUNTANTS**

*(Signature)*

ए. के. त्रिपाठी  
 लेखाधिकारी  
 सी. सी. आर. ए. एस.  
 जनकपुरी नई दिल्ली-110058

*(Signature)*  
 Administrative Officer  
 CCRS

Amount in Rs.		NON-PLAN	PLAN
<b>SCHEDULE 20 - ESTABLISHMENT EXPENSES</b>			
Salaries and Wages and Allowances	62789611		6881848
LTC	337879		1468
Re-imbursment of Medical Expenditure	23996		0
Staff Welfare Expenses (CGHS Contribution)	61472		0
Expenses on Employee Retirement and Terminal Benefits	2086664		0
Gratuity (D.C.R.G)	5388877		0
Pension Commutation	4949746		0
NPS Contribution Exp	619601		2576
Interest Payable to GPF Contributors A/c.	2297593		248092
Interest Payable to NPS Contributors A/c.	326159		0
	79881598		7133904
<b>SCHEDULE 21 - OTHER ADMINISTRATIVE EXPENSES</b>			
Contingent Exp. (Recurring)	2315885		931649
Travelling and Conveyance Expenses (TA)	402835		229450
Seminar/ Workshop Expenses	321260		1450465
Professional Charges	8954		0
Advertising and Publicity	655646		0
Audit Fee	44944		0
Bank Charges	3458		250
Repair & Maintenance of Council's Building	0		2300000
Research Activities	0		4270437
Siddha Pharmacopoeia Committee Exp.	0		0
CTMR Project Expenses	0		536700
TKDL	0		8749
AROGYA Exp.	0		199991
Roghithalyan Aqwa Exp.	41313		0
Excess Payment by SRRI, Pondicherry	500		0
Misc./ Other Payments	96820		0
	3881615		9927691
<b>SCHEDULE 22 - EXPENDITURE ON GRANTS, SUBSIDIES ETC.</b>			
			0
			0



For B. & C. COMPANY  
CHARTERED ACCOUNTANTS

*Postpaid*  
ए. के. त्रिपाठी  
लेखाधिकारी  
सी. सी. आर. ए. एस.  
जनकपुरी नई दिल्ली-110058

*Administrative Officer*  
Administrative Officer  
CCRS



**NAME OF ENTITY :- CENTRAL COUNCIL FOR RESEARCH IN SIDHMA**  
**SCHEDULE FORMING PART OF ACCOUNTS FOR THE PERIOD ENDED 31.03.2012**

SCHEDULE B : FIXED ASSETS		GROSS BLOCK		DEPRECIATION			NET BLOCK		Amount in Rs.			
Sl. No.	DESCRIPTION	Cost/Valuation as at beginning of the year	Additions Up to 30.09.2011	Additions After 30.09.2011	Deductions during the year	Cost/Valuation at the year end	As at the beginning of the year	On addition during the year	On deductions during the year	Total up to the year end	As at current year end	As at the previous year end
<b>NON-PLAN</b>												
1	FURNITURE AND FIXTURES	-	-	238421	-	238421	-	11921	-	11921	226500	-
2	OFFICE EQUIPMENT	-	-	4275	-	4275	-	320.5	-	321	3955	-
3	LABORATORY & HOSPITAL EQUIPMENTS	-	-	3321	-	3321	-	249	-	249	3072	-
4	COMPUTER	-	25324	0	-	25324	-	15194	-	15194	10130	-
5	AIR CONDITIONER	-	32554	0	-	32554	-	3255	-	3255	29299	-
	<b>TOTAL</b>	-	57878	246017	-	303895	-	30940	-	30940	272956	-
<b>PLAN</b>												
1	PLANT & MACHINERY	-	-	1075535	-	1075535	-	80665	-	80665	994870	-
2	VEHICLE & ESSENTIAL EQUIPMENTS	-	-	2006749	-	2006749	-	150506	-	150506	1856243	-
3	FURNITURE AND FIXTURES	-	-	134652	-	134652	-	6733	-	6733	127920	-
4	OFFICE EQUIPMENT	-	-	8389	-	8389	-	629	-	629	7760	-
5	LABORATORY & HOSPITAL EQUIPMENTS	-	34318	120545	-	154863	-	20656	-	20656	134207	-
6	COMPUTER	-	-	7500	-	7500	-	2750	-	2750	5250	-
	<b>TOTAL</b>	-	34318	3353370	-	3387688	-	261439	-	261438	3128250	-
	<b>GRANT TOTAL</b>	-	-	-	-	3691583	-	-	-	292377	3399205	-



**FOR BORAR & COMPANY**  
**CHARTERED ACCOUNTANTS**

*(Signature)*  
**ए. के. त्रिपाठी**  
 लेखाधिकारी  
 सी. सी. आर. ए. एस.  
 जनकपुरी नई दिल्ली-110058

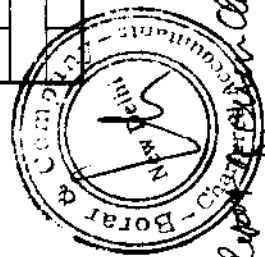
*(Signature)*  
**Administrative Officer**  
**CCRS**

**FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)**

**CENTRAL COUNCIL FOR RESEARCH IN SIDHHA**

**RECEIPTS & PAYMENTS (NON-PLAN) FOR THE PERIOD ENDED 31.03.2012**

RECEIPTS		2011-12	PAYMENTS	2011-12
<b>NON-PLAN</b>				
<b>I. Opening Balance</b>				
See Annexure V		4243169		68898108
<b>II. Grants Received</b>				
From Government of India				3750877
From State Government				
From other sources		103800000		
<b>III. Interest Received</b>				
On Bank Deposits		559579		92269
Loans, Advances etc.		51085		211626
Interest on FDR		0		0
<b>IV. Any other receipts</b>				
See Annexure VI		10775198		37823719
<b>TOTAL</b>		<b>119429031</b>	<b>TOTAL</b>	<b>119429031</b>



Schedule 1-25 part of Accounts.

*Signature*

*Signature*

*Signature*

**M. BORAR & COMPANY**  
**CHARTERED ACCOUNTANTS**  
 10, Naraina, New Delhi - 110028  
 PARTNER

के. वासुदेव / K. VASUDEVA  
 प्रशासनिक अधिकारी / Administrative Officer  
 के. सिद्धा अनु. परि. / Director CCRS  
 आयुर्विज्ञान / Department of AYUSH  
 भारत सरकार / Government of India  
 जनकपुरी, नई दिल्ली, जनकपुरी, न.द. - 58

प्रेम कुमार झा / PREM KUMAR JHA  
 निदेशक के. सिद्धा अनु. परि. / DIRECTOR CCRS  
 आयुर्विज्ञान / Department of AYUSH  
 भारत सरकार / Government of India  
 जनकपुरी, नई दिल्ली, जनकपुरी, न.द. - 58



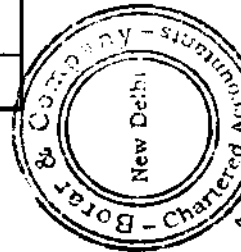
**FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)**

**CENTRAL COUNCIL FOR RESEARCH IN SIDHHA**

**RECEIPTS & PAYMENTS (PENSION) FOR THE PERIOD ENDED 31.03.2012**

		Amount in Rs.	
RECEIPTS	2011-12	PAYMENTS	2011-12
<b>PENSION</b>			
<b>I. Opening Balance</b>			
Cash at Bank	0		1874162
			0
<b>II. Funds Received</b>			
From CCRS (Non-Plan)	1890445		
From CCRS (Plan)	0		
<b>III. Interest Received</b>			
On Bank Deposits	156		51107
<b>IV. Any other receipts</b>			
Recovery of IT			156
Misc. Receipts	34824		
			1925425
<b>Total</b>	<b>1925425</b>	<b>Total</b>	<b>1925425</b>

Schedule 1-25 parts of Accounts



As per our Report of 28/9/12  
**BORAR & COMPANY**  
 CHARTERED ACCOUNTANTS  
 New Delhi

*As per our Report of 28/9/12*  
 A.K. TRIPATHI  
 Accounts Officer  
 C.C.R.A.S.  
 Under Deptt. of AYUSH  
 Ministry of Health & F.W.  
 Janakpuri, New Delhi - 68

*As per our Report of 28/9/12*

के अंग्रेजी / K.V.S. ...  
 भारतीय अधिकारी / Accounts Officer  
 के. रिजर्व अंग. पं. / C.C.R.A.S.  
 आयुर्विज्ञान / Department of AYUSH  
 भारत सरकार / Government of India  
 जनकपुरी, नई दिल्ली, जमकपुरी, N.D.-68

*As per our Report of 28/9/12*

पं. कुमार झा / P.R.E.M. KUMAR, JHA  
 निदेशक के. रिजर्व अंग. पं. / DIRECTOR CCRS  
 आयुर्विज्ञान / Department of AYUSH  
 भारत सरकार / Government of India  
 जनकपुरी नई दिल्ली, जमकपुरी N.D.-68

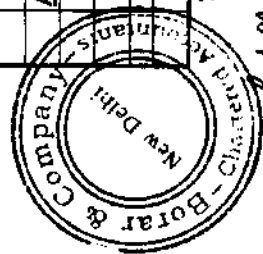
**PARTNER**

28/9/12  
 New Delhi



**FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)**  
**CENTRAL COUNCIL FOR RESEARCH IN SIDHA**  
**RECEIPTS & PAYMENTS (NPS) FOR THE PERIOD ENDED 31.03.2012**

RECEIPTS		2011-12	PAYMENTS		Amount in Rs.
					<b>2011-12</b>
<b>NPS</b>					
<b>I. Opening Balance</b>					
Cash at Bank		0	Establishment Expenses (Schedule 20)		0
			Administrative Expenses (Schedule 21)		0
<b>II. Funds Received</b>					
From CCRS (Non-Plan & Plan)		0	<b>III. Other Payments</b>		
			Transfer to NSDL, Mumbai		0
			Interest on NPS		0
			Excess Transferred		0
			FDR Invested		0
<b>III. Interest Received</b>					
On Bank Deposits		87668	<b>III. Expenditure on Fixed Assets &amp; Capital Works-in-Progress</b>		
On FDRs		0	Purchase of Fixed Assets		0
<b>IV. Any other receipts</b>					
NPS Amount received from CCRAS, New Delhi		3479031	<b>IV. Closing Balance</b>		
Amount received from CCRS, (Plan)			Cash at Bank		4811053
Subscription contribution		2576			
Amount received from CCRS, (Non-Plan)		2576			
Subscription contribution		619601			
		619601			
<b>Total</b>		<b>4811053</b>	<b>Total</b>		<b>4811053</b>



*Schedule 1-25 parts of Accounts*

*As per our report of even Date attached*

**SO. BORAR & COMPANY**  
**CHARTERED ACCOUNTANTS**  
*28/9/12*  
*New Delhi*

*105828 part of*  
**A. K. INDAPAL**  
**Accounting Officer**  
**C.C.R.A.S.,**  
**Under Deptt. of AYUSH**  
**Ministry of Health & F.VI.**  
**Janakpuri, New Delhi - 58**

*105828*

**DR. RAJESH K. JAIN**  
**Director**  
**CCRS**  
**Ministry of Health & Family Welfare**  
**Government of India**  
**Janakpuri, New Delhi - 58**

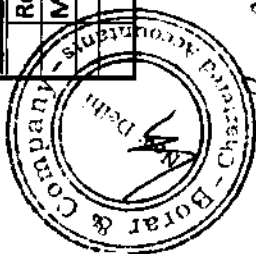
**FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)**

**CENTRAL COUNCIL FOR RESEARCH IN SIDHA**

**RECEIPTS & PAYMENTS (MISCELLANEOUS) FOR THE PERIOD ENDED 31.03.2012**

		Amount in Rs.	
		2011-12	2011-12
RECEIPTS		PAYMENTS	
<b>MISCELLANEOUS</b>			
<b>I. Opening Balance</b>			
Cash at Bank	0	Establishment Expenses	0
		Administrative Expenses	0
<b>II. Funds Received through CCRAS</b>			
Grants for Medical Manuscript Research Centre (MMRC), Chennai	2214000	Purchase of Fixed Assets	0
	0		
<b>III. Interest Received</b>			
On Bank Deposits	0	Release of Grant-in-aid to MMRC, Chennai	2214000
<b>IV. Any other receipts</b>			
Recovery of IT	0	Cash at Bank	0
Misc. Receipts	0		
<b>Total</b>	<b>2214000</b>	<b>Total</b>	<b>2214000</b>

Schedule 1-25 parts of Accounts.



As per our Report of even date attached

For BORAR & COMPANY  
CHARTERED ACCOUNTANTS  
*[Signature]*  
PARTNER

*[Signature]*

के. वासुदेव (K. VASUDEVA)  
अकाउंट्स ऑफिसर (Accounts Officer)  
के. वसुदेव (K. Vasudeva)  
अकाउंट्स ऑफिसर (Accounts Officer)  
C.C.R.A.S.,  
Under Deptt. of AYUSH  
Ministry of Health & F.W.  
Janakpuri, New Delhi - 58

*[Signature]*

प्रेस कुमारे एच एचएम कुमार जिहा  
विदेशिक के. वसुदेव एच. एच. / DIRECTOR CCRS  
आयुष विभाग/ Department of AYUSH  
भारत सरकार/ Government of India  
जगजपुरी नई दिल्ली, जनकपुरी न.द.-58

28/9/12  
New Delhi

## Annexure to Receipts &amp; Payments (Non-Plan &amp; Plan) Accounts for the year 2011-12

	NON-PLAN										PLAN					
	CCRS, Hqs. Office, New Delhi		SCRI, Chennai	SRRI, Pondicherry	SRRI, Trivandrum	SMPG, Mettur Dam	Total	CCRS, Hqs. Office, New Delhi		SCRU, Palayamkottai	SCRI, Chennai	SRRI, Pondicherry	SRRI, Trivandrum	SMPG, Mettur Dam	Total	
<b>I. Details of Opening Balance</b>																
<b>Centralised Units/Institutes</b>																
Cash-in-Hand	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Cash at Bank	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Imprest Advances	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Decentralised Units/Institutes</b>																
Cash-in-Hand	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Cash at Bank	0	3949240	117703	93672	55728	4216943	0	8020028	2078	1000	8023106	0	0	0	0	
Imprest Advance	0	15000	10000	1826	0	26826	0	0	0	10000	0	0	0	0	10000	
<b>TOTAL</b>	<b>0</b>	<b>3964240</b>	<b>127703</b>	<b>95498</b>	<b>55728</b>	<b>4243169</b>	<b>0</b>	<b>8020028</b>	<b>12078</b>	<b>11000</b>	<b>8033106</b>	<b>0</b>	<b>1000</b>	<b>0</b>	<b>8033106</b>	
<b>IV. Details of Closing Balance</b>																
<b>Centralised Units/Institutes</b>																
Cash-in-Hand	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Cash at Bank	33437792	0	0	0	0	33437792	27733616	0	0	0	0	0	0	0	27733616	
Cheque/ DD in Hand	119216	0	0	0	0	119216	15478	0	0	0	0	0	0	0	15478	
Imprest Advances	60	0	0	0	0	60	22	0	0	0	0	0	0	0	22	
<b>Decentralised Units/Institutes</b>																
Cash-in-Hand	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Cash at Bank	0	3806954	221168	136156	64015	4228293	0	13007488	2040	7500000	20513727	0	0	0	0	
Imprest Advance	0	15000	10000	10000	3358	38358	0	0	0	10000	0	0	0	0	10000	
<b>TOTAL</b>	<b>33557068</b>	<b>3821954</b>	<b>231168</b>	<b>146156</b>	<b>67373</b>	<b>37823719</b>	<b>27749116</b>	<b>13007488</b>	<b>12040</b>	<b>7500000</b>	<b>4199</b>	<b>20513727</b>	<b>0</b>	<b>10000</b>	<b>48272843</b>	

For BORAR & COMPANY  
CHARTERED ACCOUNTANTS

ए. के. त्रिपाठी  
लेखाधिकारी  
सी. सी. आर. ए. एम.  
जयपुरी नई दिल्ली-110058

Administrative Officer  
CCRS



**ANNEXURE - VI**

**Annexure to Receipts & Payments (Non-Plan) Accounts for the year 2011-12**

	NON-PLAN						Total
	CCRS, Hqrs. Office	SCRI, Chennai	SRRI, Pondicherry	SRRI, Trivandrum	SMPG, Mettur Dam	Amount in Rs.	
<b>IV. Any other Receipts</b>							
Other Receipts							
GIS Claim Received from LIC	0	0	0	0	0	0	0
Service Charges/ Resource Generated	0	152813	131580	12943	0	297336	0
Receipt of Leave Salary & Pension	0	0	0	0	0	0	0
Sale of Council's Publication/ Books	0	117517	4403	0	0	121920	0
Auction Money	0	10965	0	0	0	10965	0
Received Application Fee	35400	0	0	0	0	35400	0
EMID/ Security Deposit	0	0	0	0	0	0	0
Imprest	0	0	0	0	0	0	0
Pay Recovery	0	0	0	0	0	0	0
Misc./ Other Receipts	0	56056	15575	10411	5350	87392	0
Balance funds received from SMPU, Palayamkottai	0	0	0	0	47770	47770	0
Fund received from CCRAS, Hqrs. Office, New Delhi	0	1764535	4503	49293	0	1818331	0
Amount transfer to Non-Plan Head towards Seminar and Conference Expenses	0	0	280205	0	0	280205	0
Recoveries against from CCRAS Advances	1200	134714	142812	13730	25492	317948	0

*[Signature]*  
Administrative Officer  
CCRS

*[Signature]*  
ए. के. त्रिपाठी  
लेखाधिकारी  
सी. सी. आर. ए. एस.  
जनकपुरी नई दिल्ली-110058

For BORAR & COMPANY  
CHARTERED ACCOUNTANTS







**ANNEXURE - VIII**

**Annexure to Receipts & Payments (Plan) Accounts for the year 2011-12**

	PLAN							Total
	CCRS, Hqrs. Office	SCRU, Palayamkottai	SCRI, Chennai	SRRI, Pondicherry	SRRI, Trivandrum	SMPG, Mettur Dam		
<b>IV. Any other Receipts</b>								
<u>Other Receipts</u>								
North East	0	0	0	0	0	0	0	0
Medical Relief Camp	0	0	0	0	0	0	0	0
AROGYA Mela	0	0	0	0	0	0	0	0
Grant for Projects	0	0	0	0	0	0	0	0
Contingent	0	0	0	0	0	0	0	0
Imprest	0	0	0	0	0	0	0	0
EMD/ Security Deposit	0	0	2500	0	0	0	0	2500
TKDL	0	0	73618	0	0	0	0	73618
GIS Claim Received from LIC	0	0	0	0	0	0	0	0
Sale of Council's Publication	0	0	0	0	0	0	0	0
Service Charges/ Resource Generated	0	0	240500	0	0	0	0	240500
Sale of Council's Publication	0	0	0	0	0	0	0	0
Auction Money	0	0	0	0	0	0	0	0
Miscellaneous/ Other Receipts	0	0	0	0	0	13260	0	13260
Misc. Receipt Received from Non-Plan Head	15065	0	0	0	0	0	0	15065
Received from Non-Plan Head towards LTC, RA Expenses etc.	0	0	1468	0	79710	5350	0	86528
Recoveries against from CCRAS Advances	0	0	9133	0	0	0	0	9133

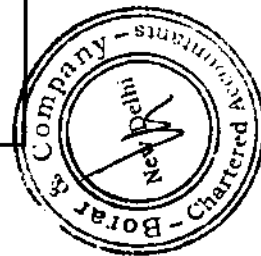


**BORAR & COMPANY**  
CHARTERED ACCOUNTANTS

*(Signature)*  
श. क. त्रिपाठी  
लेखाधिकारी  
सी. सी. आर. ए. एस.  
जमशेदपुरी नई दिल्ली-110058

*(Signature)*  
Administrative Officer  
CCRS

	CCRS, Hqrs. Office	SCRU, Palayamkottai	SCRI, Chennai	SRRI, Pondicherry	SRRI, Trivandrum	SMPG, Mettur Dam	Amount in Rs.		
							Total	Total	
<b>Refund/ Adjustment of Advances</b>									
Seminar and Conference	0	0	0	0	0	0	0	0	
T.A	0	0	0	0	0	0	0	0	
Contingency	0	0	0	0	0	0	0	0	
LTC	0	0	0	0	0	0	0	0	
Capital Works	0	0	0	0	0	0	0	0	
Vehicle & Equipments	0	0	0	0	0	0	0	0	
Research Activities	0	0	0	0	0	0	0	0	
Imprest	0	0	0	0	0	0	0	0	
<b>Recoveries made through pay bills</b>									
GPF	0	213826	657869	0	0	0	0	871695	
GIS	0	1850	7900	0	0	0	0	9750	
Income Tax	0	54712	0	0	0	0	0	54712	
NPS	0	0	2576	0	0	0	0	2576	
<b>Recoveries of Refundable Advances</b>									
Festival Advance	0	0	6750	0	0	0	0	6750	
Scooter Advance	0	0	0	0	0	0	0	0	
Car Advance	0	0	0	0	0	0	0	0	
Cycle Advance	0	0	0	0	0	0	0	0	
Computer Advance	0	0	0	0	0	0	0	0	
HBA	0	0	0	0	0	0	0	0	
<b>TOTAL</b>							<b>1386087</b>		



**BORAR & COMPANY**  
CHARTERED ACCOUNTANTS

*(Signature)*

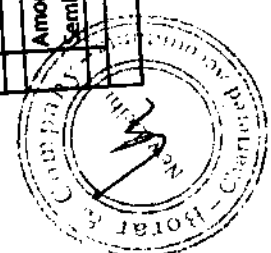
ए. के. त्रिपाठी  
लेखाधिकारी  
सी. सी. आर. ए. एस.  
जानकपुरी नई दिल्ली-110058

*(Signature)*  
Administrative Officer  
CCRS

## Annexure to Receipts &amp; Payments (Plan) Accounts for the year 2011-12

Amount in Rs.

	PLAN						Total
	CCRS, Hqrs. Office	SCRU, Palayamkottai	SCRI, Chennai	SRRI, Pandicherry	SRRI, Trivandrum	SMPG, Mettur Dam	
<b>V. Other Payments</b>							
<b>Loan &amp; Advances</b>							
TA Advance	0	0	0	0	0	0	0
Contingent Adv.	0	0	0	0	0	0	0
Seminar and Conference Adv.	0	0	0	0	0	0	0
LTC Adv.	0	0	0	0	0	0	0
Repair and Maintenance Adv.	0	0	0	0	0	0	0
Imprest Adv.							
<b>Reimbursable Advances</b>							
Festival Advance	0	0	22500	0	0	0	22500
Scooter Advance	0	0	0	0	0	0	0
Car Advance	0	0	0	0	0	0	0
Cycle Advance	0	0	0	0	0	0	0
Computer Advance	0	0	0	0	0	0	0
HBA							
<b>Remittance of Recoveries</b>							
GPF	0	871735	0	0	0	0	871735
GIS	0	8825	0	0	0	0	8825
Income Tax	0	54712	0	0	0	0	54712
Non-Plan to Plan	0	0	0	0	0	0	0
Contingent							
Outstanding liability to be cleared by	0	0	0	0	0	0	0
Decentralised Units	0	0	0	0	0	0	0
Payment of GIS received from LIC	0	0	0	0	0	0	0
LS & PC	0	2576					2576
New Pension Scheme Subs.	0	2576					2576
New Pension Scheme Contri.							
Amount transfer to Non-Plan Head towards Seminar and Conference Expenses	0	0	0	280205	0	0	280205
<b>TOTAL</b>							<b>1243129</b>



SHARAR & COMPANY  
CHARTERED ACCOUNTANTS

*(Signature)*  
 ए. के. त्रिपाठी  
 लेखाधिकारी  
 सी. सी. आर. ए. एस.  
 जनकपुरी नई दिल्ली-110058

*(Signature)*  
 Administrative Officer  
 CCRS

**SCHEDULE 20 - ESTABLISHMENT EXPENSES**

**NAME OF ENTITY :- CENTRAL COUNCIL FOR RESEARCH IN SIDHHA**

**SCHEDULE FORMING PART OF RECEIPTS & PAYMENTS (NON-PLAN & PLAN) FOR THE PERIOD ENDED 31.03.2012**

SCHEDULE 20 - ESTABLISHMENT EXPENSES	NON-PLAN										PLAN					Total
	CCRS, Hqrs. Office	SCRI, Chennai	SRR, Pondicherry	SRR, Trivandrum	SMFG, Mettur Dam	Total	CCRS, Hqrs. Office	SCRU, Palayamkotta	SCRI, Chennai	SRR, Pondicherry	SRR, Trivandrum	SMFG, Mettur Dam	Total			
Salaries and Wages and Allowances	2898456	34598136	11618440	5312825	2621147	57048004	0	1073728	5640639	0	0	0	6714857			
LTC	181492	131214	3033	22140	0	337879	0	0	3468	0	0	0	3468			
Re-imbursment of Medical Expenditure	11550	11169	1277	0	0	23996	0	0	0	0	0	0	0			
Staff Welfare Expenses (CGHS Contribution)	0	0	0	0	0	0	0	0	0	0	0	0	0			
Expenses on Employee Retirement and Terminal Benefits	1890445	0	0	0	0	1890445	0	0	0	0	0	0	0			
Gratuity (D.C.R.G)	0	3675159	1790856	0	0	4866015	0	0	0	0	0	0	0			
Pension Commutation	0	3488542	1132227	0	0	4620769	0	0	0	0	0	0	0			
Service Gratuity	0	0	0	0	0	0	0	0	0	0	0	0	0			
LSPC	0	0	0	0	0	0	0	0	0	0	0	0	0			
DOLC	0	0	0	0	0	0	0	0	0	0	0	0	0			
<b>TOTAL</b>	<b>4881943</b>	<b>41914226</b>	<b>14045033</b>	<b>5334965</b>	<b>2621147</b>	<b>68898108</b>	<b>0</b>	<b>1073728</b>	<b>5642107</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8715805</b>			
<b>PENSION</b>																
Expenses on Employee Retirement and Terminal Benefits	1874162					1874162							0			
<b>TOTAL</b>						<b>1874162</b>							<b>0</b>			



For BOTAR & COMPANY  
CHARTERED ACCOUNTANTS

*(Signature)*  
र. क. त्रिपाठी  
लेखाधिकारी

सी. सी. आर. ए. एस.  
जनकपुरी नई दिल्ली-110058

*(Signature)*  
Administrative Officer  
CCRS

**SCHEDULE 21 - OTHER ADMINISTRATIVE EXPENSES**

**NAME OF ENTITY :- CENTRAL COUNCIL FOR RESEARCH IN SIDDHA**

**SCHEDULE FORMING PART OF RECEIPTS & PAYMENTS (NON-PLAN & PLAN) FOR THE PERIOD ENDED 31.03.2012**

SCHEDULE 21 - OTHER ADMINISTRATIVE EXPENSES	NON-PLAN										PLAN					Total	Amount in Rs.
	CORS, Hqs. Office	SCR, Chennai	SRI, Pondicherry	SRI, Trivandrum	SMFG, Mettur Dam	Total	CORS, Hqs. Office	SCR, Palayamkottal	SCR, Chennai	SRI, Pondicherry	SRI, Trivandrum	SMFG, Mettur Dam	Total				
Contingent Exp. (Recurring)	1087799	676191	220820	174329	61452	2220591	60069	3090	579018	0	0	281972	924149				
Printing and Publication	0	0	0	0	0	0	0	0	0	0	0	0	0				
Travelling and Conveyance Expenses (TA)	173169	167478	54340	7848	0	402135	164992	0	80438	0	13348	1311	260089				
Auditors Remuneration	0	0	0	0	0	0	0	0	0	0	0	0	0				
Expenses on Seminar/ Workshop	0	27754	293506	0	0	321260	515536	0	684929	0	250000	0	1450465				
Professional Charges	7454	1500	0	0	0	8954	0	0	0	0	0	0	0				
EMD/ Security Deposit Refunded	0	0	0	0	0	0	0	0	7500	0	0	0	7500				
Advertising and Publicity	655646	0	0	0	0	655646	0	0	0	0	0	0	0				
Bank Charges	150	0	2310	498	0	2958	0	0	2300000	0	0	0	2300000				
Repair & Maintenance of Council's Building	0	0	0	0	0	0	0	0	0	0	0	0	0				
Award and Prizes	0	0	0	0	0	0	0	0	0	0	0	0	0				
Research Activities	0	0	0	0	0	0	0	0	0	0	0	0	0				
Service Charges	0	0	0	0	0	0	437959	0	2717214	1153642	199719	0	4508394				
Siddha Pharmacopoeia Committee Exp.	0	0	0	0	0	0	0	0	0	0	0	0	0				
TKDL Expenses	0	0	0	0	0	0	0	0	19372	0	0	0	19372				
CTMR Project Expenses	0	0	0	0	0	0	0	0	8749	0	0	0	8749				
AROGYA Exp.	0	0	0	0	0	0	0	0	536700	0	0	0	536700				
Medical Relief Camp	0	0	0	0	0	0	0	0	199991	0	0	0	199991				
Roghikalyan Agara Exp.	0	0	41313	0	0	41313	0	0	0	0	0	0	0				
Excess Payment by SRI, Pondicherry	0	0	500	0	0	500	0	0	0	0	0	0	0				
Misc./ Other Payments	0	0	44964	51856	0	96820	0	0	0	0	0	0	0				
<b>TOTAL</b>	<b>1924218</b>	<b>872923</b>	<b>657753</b>	<b>234531</b>	<b>61452</b>	<b>3750877</b>	<b>1178556</b>	<b>3090</b>	<b>7133911</b>	<b>1153642</b>	<b>463067</b>	<b>283283</b>	<b>10215548</b>				
<b>PENSION</b>																	
Contingent																	
Income Tax																	
<b>TOTAL</b>																	



**DR. H. BHARAR & COMPANY**  
CHARTERED ACCOUNTANTS

*(Signature)*  
ए. के. शिपाजी  
लेखाधिकारी  
सी. सी. आर. ए. एस.  
जमकपुरी नई दिल्ली-110058

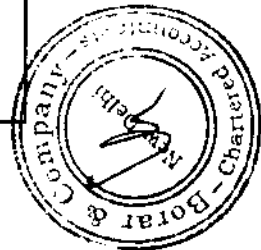
*(Signature)*  
Administrative Officer  
CCRS



**CENTRAL COUNCIL FOR RESEARCH IN SIDHHA, NEW DELHI**

**RECEIPTS AND PAYMENTS IN R/O. NON-PLAN & PLAN FOR THE PERIOD OF 1-4-2011 TO 31-3-2012**

RECEIPTS			PAYMENTS				
PARTICULAR	Non-Plan	Plan	Total	PARTICULAR	Non-Plan	Plan	Total
<u>Opening Balance</u>							
Imprest	0	0	0	<u>Establishment Expenses</u>			
Cash-in-Hand	0	0	0	Pay and Allowances	2899165	1073728	3972893
Cash at Bank	0	0	0	LTC	181492	0	181492
				Re-imbursment of Medical Exp.	11550	0	11550
				Expenses on Employee Retirement and Terminal Benefits	1890445	0	1890445
<u>Grants Received</u>				<u>Administrative Expenses</u>			
From Govt. of India	103800000	60000000	163800000	Bank Charges	150	0	150
From State Govt.	0	0	0	Contingent Exp. (Recurring)	1087799	63159	1150958
				T.A.	173169	164992	338161
				Professional Charges	7454	0	7454
				Advertising and Publicity	655646	0	655646
				Research Activities (Recurring)	0	437959	437959
				Seminar & Workshop			
				Printing and Publication	0	515536	515536
<u>Interest Received</u>							
				<u>Expenditure on Fixed Assets &amp; Capital Works-</u>			
				in-Process			
On Bank Deposits	550458	415784	966242	Purchase of Fixed Assets	92269	0	92269
Loans, Advances etc.	0	0	0	Exp. On Capital Works-in-Progress	0	0	0
				Equipment & Vehicle	0	0	0

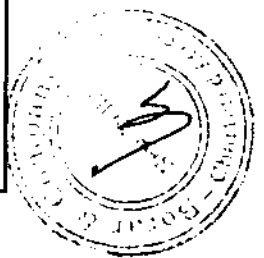


**For BORAT & COMPANY**  
CHARTERED ACCOUNTANTS

*(Signature)*  
 ए. क. शिरोडा  
 लेखाधिकारी  
 सी. सी. आर. ए. एस.  
 जनकपुरी नई दिल्ली-110058

*(Signature)*  
 Administrative Officer  
 CCRS

Misc./ Other Receipts					Releases			
Received Application Fees	35400	0	35400		SCRI, Chennai	18176376	54377918	
Received from SCRI, Chennai					SRRI, Pondicherry	3240613	16024656	
Registration fee from workshop on Manuscriptology	0	11819	11819		SRRI, Trivandrum	8083348	12992483	
Guest Room Rent	0	4100	4100		SMPG, Mettur Dam	283283	2592645	
Auction Money	0	10965	10965					
Received from SRRI, Pondicherry								
Thokkanam Charges	22349	0	22349					
Guest Room Rent	2100	0	2100					
Sale of Library Books	4403	0	4403					
IMPCOPS Divident 2009-10	33	0	33					
Refund/ Adjustment of Advances								
T.A.	0	75000	75000		Loan & Advances			
LTC	70000	0	70000		T.A.	75000	75000	
Imprest	50000	10000	60000		LTC	0	70000	
					Imprest	10000	60000	
Recoveries of Refundable Advances								
Festival Advance	2700	0	2700		Refundable Advances			
					Festival Advance	3750	3750	
Recoveries made through pay bills								
GPF	117950	213826	331776		Remittance of Pay Recovery			
GIS	4700	1850	6550		GPF	871735	7620143	
Income Tax	167654	54712	222366		GIS	8825	92900	
CGHS	11700	0	11700		Income Tax	167654	222366	
ISM&H Society	10750	0	10750		CGHS	0	0	
NPS	163367	0	163367		ISM&H Society	10750	10750	
NPS Recoveries from Pay but not paid due to unpaid salary	639	0	639		NPS Subscription	619601	622177	
Pay Recovery	709	0	709		NPS Contribution	2576	622177	
					Closing Balance			
					Cash-in-Hand			
					Imprest	60	22	82
					Cash at Bank	33437792	27733616	61171408
<b>TOTAL</b>	<b>105014912</b>	<b>60798056</b>	<b>165812968</b>	<b>TOTAL</b>	<b>105014912</b>	<b>60798056</b>	<b>165812968</b>	



**BORAR & COMPANY**  
CHARTERED ACCOUNTANTS

*Prasanna Kumar*  
ए. के. त्रिपाठी  
लेखाधिकारी  
सी. सी. आर. ए. एस.  
जनकपुरी नई दिल्ली-110058

*Aluday*  
Administrative Officer  
CGFS

**SIDDHA CENTRAL RESEARCH INSTITUTE, CHENNAI**

**RECEIPTS AND PAYMENTS IN R/O. NON-PLAN & PLAN FOR THE PERIOD OF 1-4-2011 TO 31-3-2012**

RECEIPTS			PAYMENTS				
PARTICULAR	Non-Plan	Plan	Total	PARTICULAR	Non-Plan	Plan	Total
<u>Opening Balance</u>							
Imprest	15000	0	15000	Establishment Expenses			
Cash-In-Hand	0	0	0	Pay and Allowances	34598136	5640639	40238775
Cash at Bank	3949240	8020028	11969268	LTC	131214	1468	132682
				Re-imbursment of Medical Exp.	11169	0	11169
				Gratuity (D.C.R.G)	3675159	0	3675159
				Pension Commutation	3498542	0	3498542
<u>Release during the year 2011-12</u>				Administrative Expenses			
From CCRAS	36201542	18176376	54377918	Bank Charges	0	0	0
From CCRS	1764535	0	1764535	Contingent Exp. (Recurring)	676191	579018	1255209
				T.A.	167478	80438	247916
<u>Interest Received</u>				Professional Charges	1500	0	1500
On Bank Deposits	0	0	0	Research Activities (Recurring)	0	2717214	2717214
Loans, Advances etc.	0	0	0	Seminar & Workshop	27754	684929	712683
				SPC Expenses	0	19372	19372
				TKDL	0	8749	8749
				CTMR Project	0	536700	536700
				EMD/ Security Deposit Refunded	0	7500	7500
				Repair & Maintenance of Council's Building	0	2300000	2300000
				Expenditure on Fixed Assets & Capital Works- In-Process			
				Purchase of Fixed Assets	211626	305404	517030
				Exp. On Capital Works-in-Progress	0	0	0
				Equipment & Vehicle	0	1275480	1275480

*(Handwritten Signature)*

ए. के. त्रिपाठी  
 लेखाधिकारी  
 सी. सी. आर. ए. एस.  
 जवाहरपुरी रोड, दिल्ली-110058

*(Handwritten Signature)*  
 Administrative Officer  
 CCRS



**SIDDHA REGIONAL RESEARCH INSTITUTE, PONDICHERRY**

**RECEIPTS AND PAYMENTS IN R/O. NON-PLAN & PLAN FOR THE PERIOD OF 1-4-2011 TO 31-3-2012**

RECEIPTS				PAYMENTS			
PARTICULAR	Non-Plan	Plan	Total	PARTICULAR	Non-Plan	Plan	Total
Opening Balance				Establishment Expenses	11618440	0	11618440
Imprest	10000	10000	20000	Pay and Allowances	3033	0	3033
Cash-in-Hand	0	0	0	LTC	1277	0	1277
Cash at Bank	117703	2078	119781	Re-imbursment of Medical Exp.	1290856	0	1290856
				Gratuity (D.C.R.G.)	1137227	0	1137227
				Pensions Commutation			
				Administrative Expenses			
Reliance during the year 2011-12				Bank Charges	2110	0	2110
From CCRAS	12784043	3240613	16024656	Contingent Exp. (Recurring)	220820	0	220820
From CCRAS	4503	0	4503	T.A.	54340	0	54340
Interest Received				Research Activities (Recurring)	0	1153642	1153642
On Bank Deposits	17776	0	17776	Seminar & Workshop	334819	0	334819
Loans, Advances etc.	51085	0	51085	Remuneration of Thokkanam Consultant	4964	0	4964
				Short/Term Payment	500	0	500
				Expenditure on Fixed Assets & Capital Works-in-Progress			
				Purchase of Fixed Assets	0	1075535	1075535
				Exp. On Capital Work. in-Progress	0	0	0
				Equipment & Vehicle	0	731269	731269

*(Signature)*  
**र. के. त्रिपाठी**  
 लेखाधिकारी  
 सी. सी. आर. ए. एस.  
 जयपुरी नई दिल्ली-110058

*(Signature)*  
**Administrative Officer**  
**CCRS**  
 13/03/12

**Dr. J. ANNATHAL, B.M.**  
 Asst. Director (Siddha)  
 Siddha Regional Research Institute  
 (Under CCRS)  
 Koyavarpalayam, Pondicherry-605 013.


*(Signature)*  
 15/3



**SIDDHA REGIONAL RESEARCH INSTITUTE, TRIVANDRUM**

**RECEIPTS AND PAYMENTS IN R/O. NON-PLAN & PLAN FOR THE PERIOD OF 1-4-2011 TO 31-3-2012**

RECEIPTS		PAYMENTS					
PARTICULAR	Non-Plan	Plan	Total	PARTICULAR	Non-Plan	Plan	Total
<u>Opening Balance</u>							
Imprest	1826	0	1826	<u>Establishment Expenses</u>			
Cash-in-Hand	0	0	0	Pay and Allowances	5312825	0	5312825
Cash at Bank	93672	0	93672	LTC	22140	0	22140
				Re-imbursement of Medical Exp.			0
<u>Release during the year 2011-12</u>				<u>Administrative Expenses</u>			
From CCRAS	49293	0	49293	Bank Charges	498	0	498
From CCRS	4909135	8083348	12992483	Contingent Exp. (Recurring)	174329	0	174329
				T.A.	7848	13348	21196
				Professional Charges			0
				Advertising and Publicity			0
				Research Activities (Recurring)		199719	199719
				AROGYA Mela		199991	199991
				Seminar & Workshop		250000	250000
				Paid to SCRI, Chennai towards transfer TA	51856	0	51856
				Advance in r/o.Dr.J.J.P			
<u>Interest Received</u>				<u>Expenditure on Fixed Assets &amp; Capital Works-</u>			
				<u>in-Process</u>			
On Bank Deposits	5077	0	5077	Purchase of Fixed Assets	0	0	0
Loans, Advances etc.	0	0	0	Exp. On Capital Works-in-Progress	0	0	0
				Equipment & Vehicle	0	0	0

  
 P. K. Tripathi  
 लेखाधिकारी  
 सी. सी. आर. ए. एस.  
 जनकपुरी नई दिल्ली-110058

  
 Administrative Officer  
 CCRS





**SIDDHA MEDICAL PLANTS GARDEN, METTUR DAM**

**RECEIPTS AND PAYMENTS IN R/O. NON-PLAN & PLAN FOR THE PERIOD OF 1-4-2011 TO 31-3-2012**

RECEIPTS		PAYMENTS		Total
PARTICULAR	Non-Plan	Plan	Total	
Opening Balance	0	0	0	2621167
Interest	0	0	0	0
Cash-in-Hand	55728	1000	56728	0
Cash at Bank	2309162	283283	2592445	343924
Salaries during the year 2011-12	0	0	0	1311
From CCRAS	0	0	0	0
From CCRAS	0	0	0	0
Interest Received	0	0	0	0
Misc./ Other Receipts	5350	113260	118610	15478
Garden Sales Amount	47770	0	47770	0
Balance Funds received from SMPU, Palayamkottal	0	0	0	0
Recoveries of Refundable Advances	5100	0	5100	0
Festival Advance	272480	0	272480	0
Recoveries made through pay bills	4500	0	4500	0
GPF	30596	0	30596	0
GIS	20392	0	20392	0
NPS	0	0	0	5950
Pay Recovery	0	0	0	0
Funds received from Non-Plan to Plan towards sent to CCRS, HQ of Misc. receipt	0	5350	5350	0
Chasing Dalwari	0	0	0	3358
Cash in Hand	0	0	0	4100
Cash at Bank	0	0	0	68216
<b>TOTAL</b>	<b>2755322</b>	<b>902960</b>	<b>3058282</b>	<b>3058282</b>

**Administrative Officer**  
668842

**Dr. J. ANNAMATHIAH, B.M.**  
Asst. Director (Siddha)  
Siddha Regional Research Institute  
(Under CCRS)  
Kuvayarpalayam, Pudukkottai-605 001

*(Signature)*  
क. त्रिपाठी  
लेखाधिकारी  
जी.सी.आर.ए.एस.  
जनकपुरी नई दिल्ली-110068

# FORM OF FINANCIAL STATEMENT (NON-PROFIT ORGANISATIONS)

Name of Entity – Central Council for Research in Siddha

SCHEDULE FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED 31.3.2012

## SCHEDULE 24 – SIGNIFICANT ACCOUNTING POLICIES (ILLUSTRATIVE)

### 1. ACCOUNTS CONVENTION

The Financial Statements are prepared on the basis of historical cost convention and on Cash basis, unless otherwise stated and on the Cash method of accounts.

### 2. INVENTORY VALUATION

2.1 Stores and Spares (including machinery spares) are valued at cost.

### 3. FIXED ASSETS

Fixed Assets are stated at cost of acquisition of inward freight, duties and taxes and incidental and direct expenses to acquisition. In respect of projects involving construction, related pre-operational expenses including interest on loans to specific project to its completion, form part of the value of the assets capitalized.

### 4. DEPRECIATION

Depreciation on fixed assets for the year has been provided on the written down / diminishing value of assets at the following rates.

<u>Item</u>	<u>Rate of Depreciation</u>
Furniture & Fixtures	10%
Vehicles, Essential Equip. & Office Equipment	15%
Lab & Hospital equipment, Plant & Machinery	
Computers	60%

Above rates of depreciation have been adopted from the Income Tax Rules as provided in appendix I of Rule 5 of Income Tax Rules, 1962. In respect of additions to fixed assets during the year depreciation is also provided as applicable in case of assets during the financial year. Fixed assets represent assets created out of grant-in-aid, created out of earmarked fund and projects.

### GOVERNMENT GRANTS/SUBSIDES

Government grants capitalized during the year has been reduced from the grant in income and expenditure statement.

### RETIREMENT BENEFITS

Gratuity paid on death/ retirement of employees is taken on actual basis.



*As per over page of even date attached*

FOR BORAR & COMPANY  
CHARTERED ACCOUNTANTS

*Am Borar*  
PARTNER

*As per attached*  
ए. के. त्रिपाठी  
लेखाधिकारी  
सी. सी. आर. ए. एस.  
जनकपुरी नई दिल्ली-110058

*K. S. Arora*  
Administrative Officer  
CCRS

26/9/12  
New Delhi

# FORM OF FINANCIAL STATEMENT (NON-PROFIT ORGANISATIONS)

Name of Entity – Central Council for Research in Siddha

SCHEDULE FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED 31.3.2012

## SCHEDULE 25 : CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS (ILLUSTRATIVE)

### 1. CURRENT ASSETS, LOAN AND ADVANCES

In the opinion of the Management, the Current Assets, Loan and Advances have a value on realization in the ordinary course of business, equal at least to the aggregate amount shown in the Balance sheet.

### 2. TAXATION

In view of the taxation, being a non - profit organization no provision of income tax has been provided in the Annual Financial Statements of the Council for the year 2011-12 (Assessment year 2012-13 as per Income Tax Act 1961.

3. Corresponding figures for the previous year have been regrouped / rearranged, wherever necessary.

4. Schedules & Annexure are annexed to and form an integral part of the Balance Sheet as at 31.3.2012 and the Income-Expenditure & Receipt-Payment Accounts.

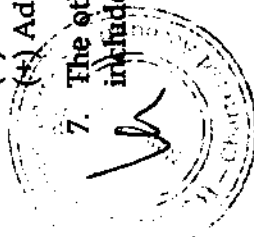
5. Figures have been rounded off to nearest Rupees.

6. (i) Income-Expenditure & Receipt-Payment Accounts have been prepared on actual expenditure basis. Expenditure on advances is shown in Balance Sheet instead of Income and Expenditure A/c's as such Income and Expenditure accounts does not reflect the picture of gross expenditure.

(ii) Gross expenditure can be arrived at by taking into consideration the Actual Expenditure shown in Income and Expenditure A/c's (\*) Advances depreciated in Balance Sheet.

7. The other schedules as per the format of Annual Accounts Autonomous Bodies, which are not relevant to CCRAS, have not been included herein.

As per our Audit report  
of our date attached.



FOR BOHAR & COMPANY  
CHARTERED ACCOUNTANTS

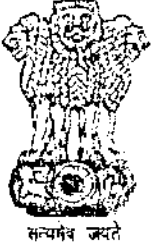
Vijay Prasad  
PARTNER

28/9/12  
New Delhi

*[Signature]*

ए. के. त्रिपाठी  
लेखाधिकारी  
सी. सी. आर. ए. एस.  
जनकपुरी नई दिल्ली-110058

*[Signature]*  
Administrative Officer  
CCRS



R.S. RANGARAJAN

महानिदेशक लेखापरीक्षा (केंद्रीय)

चेन्नै

लेखापरीक्षा भवन

361, अण्णा सालै, तेनामपेट, चेन्नै - 600 018.

**DIRECTOR GENERAL OF AUDIT (CENTRAL.)**

Chennai

"LEKHA PARIKSHA BHAVAN"

361, Anna Salai, Teynampet, Chennai - 600 018.

अ. स. नं. / D.O. NO:GA(C)/CAB/1/28-04/2013-14: 86

दिनांक / Date : 27.7.2013

Dear **Dr Ramaswamy,**

Please refer to the Separate Audit Report on the audit of Annual Accounts of Central Council for Research in Siddha, Chennai for the year 2011-12 issued on 27.7.2013. I wish to bring the following defects found in accounting practices / procedures to your notice for remedial action.

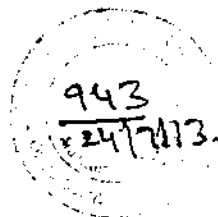
- i) The accounts should be prepared under the Accrual System of Accounting and presented in the form of accounts prescribed for non-profit organisation, as required by the uniform format of accounts prescribed by the Ministry of Finance. However, it was noticed that preparation of two separate Income and Expenditure Accounts and Receipts & Payments Accounts (one for Plan and one for Non-Plan) and preparation of the Balance Sheet, Income & Expenditure Account and Receipts & Payments Account without previous year's figures amounts to be a deviation from the format of accounts prescribed by the Ministry of Finance.
- ii) In SRRI unit of Pondicherry, expenditure incurred towards purchase of two R.O. water purification systems was booked under 'Revenue Expenditure' instead of under 'Plant & Machinery - Fixed Assets' which resulted in overstatement of Administrative expenditure by ₹37,470 and understatement of Fixed Assets to the tune of ₹31850 and Depreciation by ₹5620
- iii) Payment made towards Annual Maintenance Charges (AMC) under Non-plan was booked under Repairs and Maintenance contingent expenditure (recurring) head in SRRI unit of Chennai. As the period of AMC pertains to two accounting years 2011-12 and 2012-13, only the charges relating to the year 2011-12 have to be booked as 'Expenditure'. Booking of entire expenditure under Contingent Expenditure head (Repairs & Maintenance) has resulted in overstatement of Administrative expenditure and understatement of 'Current Assets' - Prepaid expenditure to the extent of ₹50,928.

*Ramaswamy*

Yours sincerely,

*[Signature]*

Prof. Dr R.S. Ramaswamy,  
Director General,  
Central Council for Research in Siddha,  
Arumbakkam,  
Chennai - 600 106.



दूरभाष / Phone : 2431 6699

फैक्स / Fax : 044 - 2433 8924



महानिदेशक लेखापरीक्षा (केंद्रीय) चेन्नै का कार्यालय  
लेखापरीक्षा भवन, 361, अण्णा सालै, तेनामपेट, चेन्नै - 600 018.

**OFFICE OF THE DIRECTOR GENERAL OF AUDIT (CENTRAL)**  
Chennai

"LEKHA PARIKSHA BHAVAN", 361, Anna Salai, Teynampet, Chennai - 600 018.

No.DGA (Central) /CAB/I/28-04/2013-14/६३

Dated 22.7.2013

To

The Secretary to Government of India,  
Ministry of Health and Family Welfare,  
Department of AYUSH,  
New Delhi-110 001.

Sir,

**Sub:** Separate Audit Report on the accounts of the Central Council for  
Research in Siddha, Chennai for the year 2011-12 – reg.

I forward herewith the Separate Audit Report along with the statements of  
accounts for the year 2011-12. The dates of presentation of the accounts and  
Separate Audit Report to Parliament may kindly be intimated to this office.

The receipt of this letter with enclosures may kindly be acknowledged.

Yours faithfully,

Sd.....  
Deputy Director (Admn)

Encl. as above

Endt.No.DGA (Central)/CAB/I/28-04/2013-14/64

Dated .7.2013

Copy together with a copy of the Separate Audit Report forwarded to the Director General, Central Council for Research in Siddha, Chennai. He is requested to furnish three copies of the Hindi version of the Separate Audit Report and three copies of the Annual Report along with dates of presentation of the Report for the year 2011-12 to Parliament.

  
Deputy Director (Admin)

महा निदेशक लेखापरीक्षा ( केन्द्रीय ), चेन्नै का कार्यालय  
लेखापरीक्षा भवन, 361, अण्णा सालै, तेनामपेट, चेन्नै-600 018.

सेवा में

The Director General,  
Central Council for Research in Siddha,  
Arumbakkam,  
Chennai - 600 106.

महोदय,

मैं इसके साथ दिनांक 22-7-2013 के पत्र सं. सीएबी/1/28-04/  
2013-14/ 64 अग्रेषित कर रहा हूँ ।

भवदीय,

जा.ए.बी.

उप निदेशक / सीएबी

## **Annexure to Separate Audit Report**

### **1 Adequacy of Internal Audit System**

After its bifurcation from Central Council for Research in Ayurveda and Siddha (CCRAS), New Delhi, the internal audit system of Central Council for Research in Siddha was yet to be established.

### **2 Adequacy of Internal Control System**


The internal control system was adequate.

### **3 System of Physical verification of Fixed Assets and Inventory**

The physical verification of Fixed Assets and Inventory had been carried out by the Council for the year 2011-12 and no major discrepancies were reported.

### **4 Regularity in payment of statutory dues:**

The Institute was regular in depositing Income Tax and Service Tax with the appropriate authorities.

  
\_\_\_\_\_  
Audit Officer



**Separate Audit Report of the Comptroller & Auditor General of India  
on the Accounts of Central Council for Research in Siddha, Chennai  
for the year ended 31 March 2012**

We have audited the attached Balance Sheet of Central Council for Research in Siddha, Chennai as at 31 March 2012, 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 Service) Act, 1971. The audit has been entrusted for the period upto 2015-2016. These financial statements are the responsibility of the Institute's management. Our responsibility is to express an opinion on these financial statements based on our audit.

Consequent on formation of Central Council for Research in Siddha (CCRS) from Central Council for Research in Ayurveda and Siddha (CCRAS), New Delhi during March 2010, CCRS was registered under the Tamil Nadu Societies Act 1975 on 27.7.2010 at Chennai as a Central Autonomous Body under Government of India, Ministry of Health and Family Welfare. Prior to 2011-12, the annual accounts were compiled by the existing CCRAS, New Delhi.

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 & Expenditure Account and Receipts & Payments Account dealt with by this report have not been drawn up in the format approved by Government of India, Ministry of Finance.
- iii In our opinion, proper books of accounts and other relevant records have been maintained by Central Council for Research in Siddha, Chennai as required in

the rules and regulations of the Institute in so far as it appears from our examination of such books.

iv We further report that:

**A Balance Sheet**

**1.1. Current Assets – Schedule 11 ₹10,09,26,065**

1.1.1 In SRR1 unit of Pondicherry, deposits of ₹10,75,535 were made to CPWD for installation of Generator and sinking of borewell. Since the works for which deposits made were not completed as on 31<sup>st</sup> March 2012, the capitalisation of the advance payment made to CPWD was incorrect. This resulted in overstatement of Fixed Assets and Depreciation to the extent of ₹9,94,870 and ₹80,665 respectively and understatement of Current Assets to the extent of ₹10,75,535.

1.1.2 In SRR1 unit of Pondicherry and SCRI unit of Chennai, advance payments for the vehicles (TATA single stretch ambulance) to TATA Motors were made during 2011-12. Since the vehicles were delivered only during 2012-13, the advance payments were to be accounted under 'Current Assets'. The incorrect classification of Advance payment as Fixed Assets resulted in overstatement of Fixed Assets and Depreciation to the extent of ₹13,22,575 and ₹1,07,236 respectively and understatement of Current Assets to the extent of ₹14,29,811.

1.1.3 A sum of ₹23.00 lakh was booked under Repairs and Maintenance of Council Buildings in SRR1 unit of Chennai. However, the work was taken up by PWD only during 2012-13. As the work was not completed, the above payment was to be classified as Deposits with PWD under 'Current Assets'. The incorrect accounting of expenditure as Revenue Expenditure resulted in overstatement of Administrative expenditure, understatement of Current Assets to the extent of ₹23.00 lakh and consequently the Excess of income over expenditure understated to that extent.

1.1.4 The accounts of the 'Printing of Rare books and Manuscripts' scheme and the Training Programme for which separate SB accounts are maintained were not included in respect of SRR1 unit of Chennai. The non-disclosure of the transactions of the above schemes resulted in incorrect exhibition of consolidated balances of Receipts & Payments, understatement of interest receipts and understatement of Cash at Bank under Current Assets to the extent of ₹6,16,900.

**B Income and Expenditure Account**

**2.1 Establishment Expenditure– Schedule 20 – ₹ 7,88,81,598**

Provision was made in the annual accounts for salary for the month of 3/2012 and included under 'Establishment Expenditure' in the Income & Expenditure Account (Schedule 20). Since the salary pertaining to the month of 3/2011 was also included in the Establishment Expenditure, the inclusion of Prior Period Expenditure has resulted in overstatement of Establishment

Expenditure and understatement of income over expenditure to the tune of ₹35,51,132.

**C General**

- 3.1 The unutilized Grants-in-aid of ₹1,22,76,275 has been taken under Schedule-I of the Balance Sheet (Liabilities) – Corpus/Capital Fund. However, the Assets and Liabilities of the CCRS have not been totally taken in the books of Accounts after its bifurcation from CCRAS. Consequently, the depreciation and accounting on the said Assets and Liabilities have not been done.
- 3.2 The Receipts and Payments accounts of the General Provident Fund and New Pension Contributory Scheme were prepared for the year 2011-12 and included the balances of the Funds in the annual accounts of CCRS. As GPF A/cs and NPCA A/cs have to be kept separately from the main account of the Council, the balances of Assets and Liabilities were overstated.

**D Grants-in-aid**

Out of the total grant of ₹16.38 crore received during the year 2011-12, ₹1.23 crore being the grant brought forward from the previous year, the Institute could utilize ₹ 8.93 crore leaving a balance of ₹ 8.68 crore as at 31<sup>st</sup> March 2012.

**E Management Letter**

Deficiencies which have not been included in the Separate Audit Report have been brought to the notice of the Director General, Central Council for Research in Siddha, Chennai through a management letter issued separately for remedial/corrective action.

- iv Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report are in agreement with the books of accounts.
- v In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit Report give a true and fair view in conformity with accounting principles generally accepted in India.
- a. In so far as it relates to the Balance Sheet, of the state of affairs of Central Council for Research in Siddha, Chennai as at 31 March 2012; and
- b. In so far as it relates to Income & Expenditure Account of the surplus for the year ended on that date.

For and on behalf of the C&AG of India

Place : Chennai

Date : 27.07.2013

  
Director General of Audit (Central), Chennai