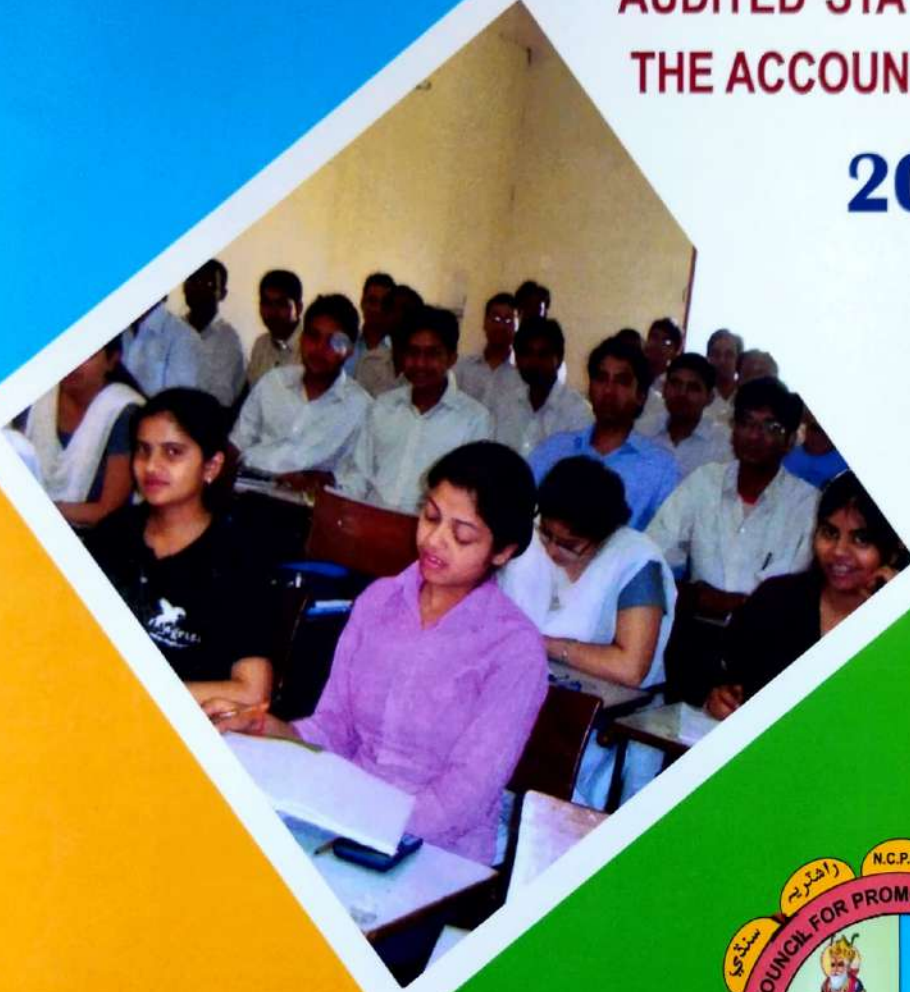


परिक्षित लेखा-विवरण

AUDITED STATEMENT OF
THE ACCOUNTS REPORT

2017-18



राष्ट्रीय सिंधी भाषा विकास परिषद
راشٽريہ سنڌي ٻولي وکاس پريشد

National Council for Promotion of Sindhi Language

मानव संसाधन विकास मंत्रालय / Ministry of Human Resource Development

उच्चतर शिक्षा विभाग/ Department of Higher Education

भारत सरकार/ Government of India

पश्चिमी खण्ड-VIII विंग नं. 7 / West Block VIII, Wing No. 7

रामा कृष्णा पुरम/ Rama Krishna Puram

नई दिल्ली-110066/ New Delhi-110066

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**Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of
National Council for Promotion of Sindhi Language
for the year ended 31st March, 2018**

1. We have audited the attached Balance Sheet of the National Council for Promotion of Sindhi Language (NCPSL) as at 31st March, 2018 and Income & Expenditure Account and Receipts & Payment Account for the year ended on that date under Section 20(1) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971. The audit has been entrusted for the period up to 2019-20. 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.

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 Reports Comptroller & Auditor Generals Audit Reports separately.

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 statements. An audit includes examining on a test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

4. Based on our audit, we report that:

- i) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- ii) The Balance Sheet, Income & Expenditure Accounts and Receipts & payments Account dealt with by this report have been drawn up in the Uniform Format of accounts prescribed by the Government of India, Ministry of Finance subject to the observations in the report.
- iii) In our opinion, proper books of accounts and other relevant records have been maintained by the Council, in so far as it appears from our examination of such books.
- iv) We further report that:

A Balance Sheet

A.1 Liabilities

A.1.1 Current Liabilities & Provisions (Schedule-2) –Rs.7.82 lakh

- (i) The above does not include unspent grant –in-aid amounting to Rs.52.60 lakh (inclusive of own receipts) resulting in understatement of Current Liabilities & Provision and overstatement of Corpus/Capital Fund.
- (ii) The above does not include liabilities for EPF contribution of one employee amounting to Rs.1.99 lakh for the period from July, 2015 to March, 2018 which has not been deposited with EPFO. This has resulted in understatement of Current Liabilities & Provision and overstatement of Capital Fund by Rs.1.99 lakh.

B. Significant Accounting Policies (Schedule -11)

B.1 As per Significant Accounting Policy No. 1 the Council has prepared its accounts on cash basis which is in contravention of Uniform format of accounts prescribed by Ministry of Finance. The issue has been pointed out in previous reports but no action has been taken in this regard.

C. Grant-in-Aid

During the year 2017-18, the Council received Plan Grant of Rs. 360.15 lakh from the Ministry of HRD, Government of Higher Education out of which Rs. 84.75 lakh was received in March 2018.) It had an opening balance of Rs. 126.70 lakh and own receipts of Rs.9.09 lakh. Out of the total available fund of Rs. 495.94 lakh, the Council utilized Rs.443.34 lakh leaving a balance of Rs.52.60 lakh.

D. Management Letter: Deficiencies which have not been included in the Audit Report have been brought to the notice of the Director, National Council for Promotion of Sindhi Language 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 and Income and Expenditure Account/Receipts and Payments Account dealt with by this report are in agreement with the books of accounts.

vi. In our opinion and to the best of our information and according to the explanation given to us, the said financial statements read together with the Accounting Policies and Notes on Account, and subject to the observations and matters stated above and other matter 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 they relate to the Balance Sheet of the state of affairs of the National Council for Promotion of Sindhi Language as at 31 March, 2018; and

b. In so far as they relate to the Income and Expenditure Account of the deficit for the year ended on that date.

For and on behalf of the C&AG of India

Place: New Delhi

Date: 29.05.2019

**Director General of
Central Expenditure**

Annexure to Separate Audit Reports

1. Adequacy of internal audit system

The NCPSL neither has any internal audit wing nor has the internal audit been done by the Pay & Accounts Office of Ministry of Human Resource Development. Internal audit is being done by Chartered Accountant. Moreover, there is no internal Audit manual in the council.

2. Adequacy of internal control system

Internal Control System of NCPSL need strengthening in following areas:-

- The post of the Junior Accounts Officer is vacant since 1.08.2008.

- 14 audit paras pertaining to the period from 2003-04 to 2016-17 were outstanding as on 31 March 2018.

- Ledger pertaining to expenditure of Rs. 83.36 lakh as financial assistance to voluntary organization did not contain details of voluntary organization in some cases.

3. System of physical verification of assets

The physical verification of fixed assets for the year 2017-18 has been conducted and no material deficiency was reported.

4. System of physical verification of inventory

The physical verification of stationary and consumables item for the year 2017-18 has been conducted and no material deficiency was reported.

5. Regularity in payment of dues

EPF contribution of one employee amounting Rs.1.99 lakh was outstanding as on 31.03.2018

NATIONAL COUNCIL FOR PROMOTION OF SINDHI LANGUAGE
WEST BLOCK NO. VIII, WING NO. -7, FIRST FLOOR,
R.K. PURAM, NEW DELHI-110066

BALANCE SHEET AS ON 31st MARCH' 2018

Particulars	Schedule	31 March 2018	31 March 2017
		₹	₹
<u>CORPUS / CAPITAL FUND AND LIABILITIES</u>			
Corpus / Capital Fund	1	6,993,644.52	14,615,142.67
Current Liabilities & Provisions	2	782,458.00	336,083.00
TOTAL		7,776,102.52	14,951,225.67
	3	1,731,458.25	1,943,676.55
	4	6,044,644.27	13,007,549.12
Fixed Assets, Loan & Advances		7,776,102.52	14,951,225.67
Significant Accounting Policies	12		
Contingent Liabilities and Notes on Accounts	13		

(DIRECTOR)

PLACE : NEW DELHI
DATE : 06.12.2018

NATIONAL COUNCIL FOR PROMOTION OF SINDHI LANGUAGE
WEST BLOCK NO. VIII, WING NO. -7, FIRST FLOOR,
R.K. PURAM, NEW DELHI-110066

INCOME AND EXPENDITURE A/C FOR THE YEAR ENDED AS ON 31st MARCH 2018

Particulars	Schedule	31 March 2018	31 March 2017
		₹	₹
INCOME			
		36,015,000.00	51,000,000.00
Grant (Plan)		486,421.23	398,050.00
Fee Subscription		300.00	53,275.00
Sundry Income		331,155.00	570,532.00
Bank Interest		91,407.00	9,760.00
Sale of Books			
TOTAL		36,924,283.23	52,031,617.00

EXPENDITURE

	5	3,599,886.00	2,516,565.00
Establishment Expenses	6	4,255,942.00	3,100,174.00
Salary (Regular Staff)	7	4,025,233.08	2,812,600.25
Other Administrative Expenses	8	30,681,861.00	44,294,224.00
Expenditure on Grant / Subsidies	9	1,692,546.00	107,835.00
Award Scheme	10	21,120.00	198,136.00
SC/ST Component	3	269,193.30	286,615.17
Depreciation			
TOTAL		44,545,781.38	53,316,149.42

Excess of Income Over Expenditure

(7,621,498.15) (1,284,532.42)

Significant Accounting Policies	11
Contingent Liabilities and Notes on Accounts	12

PLACE : NEW DELHI
DATE : 06.12.2018

(DIRECTOR)

NATIONAL COUNCIL FOR PROMOTION OF SINDHI LANGUAGE
WEST BLOCK NO. VIII, WING NO. -7, FIRST FLOOR,
R.K. PURAM, NEW DELHI-110066

SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31st MARCH ' 2018

SCHEDULE-1

CORPORATE CAPITAL FUND		31 March 2018	31 March 2017
Particulars		₹	₹
REVENUE RESERVE			
Balance as at Beginning of the year		11,157,887.67	12,442,420.09
Add: Excess of Income transferred		(7,621,498.15)	(1,284,532.42)
(A)		3,536,389.52	11,157,887.67
CAPITAL RESERVE			
Balance as at beginning of the year		3,457,255.00	3,457,255.00
Add: Grant Received during the year		-	-
(B)		3,457,255.00	3,457,255.00
TOTAL (A+B)		6,993,644.52	14,615,142.67

SCHEDULE-2

CURRENT LIABILITIES AND PROVISIONS

Particulars		31 March 2018	31 March 2017
₹		₹	₹
CURRENT LIABILITIES			
Sundry Creditors			
- For Financial Assistance For Publication		6,888.00	6,888.00
- Akansha Security Services		232,484.00	-
- K.P. Nagar		29,400.00	-
(A)		268,772.00	6,888.00
PROVISIONS			
For Expenses & Other Liabilities			
- Salary Payable		2,619.00	2,619.00
- New Pension Scheme - Regular Staff		441,760.00	291,796.00
- Provident Fund Payable		63,962.00	34,534.00
- TDS on Contractor		5,345.00	246.00
(B)		513,686.00	329,195.00
TOTAL (A+B)		782,458.00	336,083.00

PLACE : NEW DELHI
DATE : 06.12.2018

(DIRECTOR)

SCHEDULE-3
SCHEDULE OF FIXED ASSETS FORMING PART OF BALANCE SHEET AS ON 31st MARCH 2018

Particulars		Gross block				Depreciation		Net Block		
S.No.	Assets	Opening balances	Additions during year	Deletion during year	Total	For the year	Deletion during year	Total	As At 31.3.2018	As At 31.3.2017
1	Furniture & Fixture	1,056,075.00	30,300.00	-	1,086,375.00	55,563.11	-	571,157.00	515,218.00	540,481.11
2	Computers	231,862.00	-	-	231,862.00	460.28	-	231,171.58	690.42	1,150.70
3	Air Conditioner	469,409.00	-	-	469,409.00	47,263.07	-	201,584.93	267,824.07	315,087.14
4	Telephone Systems	35,219.00	-	-	35,219.00	1,693.55	-	25,622.20	9,596.80	11,290.35
5	Fax Machine	19,803.00	-	-	19,803.00	1,283.46	-	12,530.06	7,272.94	8,556.40
6	Photocopier	213,480.00	-	-	213,480.00	12,565.41	-	142,276.06	71,203.94	83,769.35
7	Printer HP	47,051.00	-	-	47,051.00	2,707.25	-	31,709.89	15,341.11	18,048.36
8	Fire Extinguisher	46,179.00	-	-	46,179.00	3,344.67	-	27,225.87	18,953.13	22,297.80
9	U.P.S	223,165.00	-	-	223,165.00	16,163.48	-	131,571.97	91,593.03	107,756.51
10	Office Equipment	147,454.00	15,174.00	-	162,628.00	19,301.02	-	45,668.56	116,959.44	121,086.46
11	LED/TV	69,700.00	-	-	69,700.00	8,220.24	-	23,118.62	46,581.38	54,801.62
12	Building - <i>Remande</i>	795,820.00	-	-	795,820.00	98,902.61	-	235,371.86	560,448.14	659,350.75
13	CCTV/ Camera	-	11,501.00	-	11,501.00	1,725.15	-	1,725.15	9,775.85	-
TOTAL		3,355,217.00	56,975.00	-	3,412,192.00	269,193.30	-	1,680,733.75	1,731,458.25	1,943,676.55

(DIRECTOR)

PLACE : NEW DELHI
DATE : 06.12.2018

NATIONAL COUNCIL FOR PROMOTION OF SINDHI LANGUAGE
WEST BLOCK NO. VIII, WING NO. -7, FIRST FLOOR,
R.K. PURAM, NEW DELHI-110066

SCHEDULE FORMING PART OF BALANCE SHEET & INCOME AND EXP. AS ON 31st MARCH ' 2018

SCHEDULE-4

CURRENT ASSETS, LOAN AND ADVANCES

Particulars	31 March 2018	31 March 2017
	₹	₹
<u>CURRENT ASSETES</u>		
Balance with State Bank Of India C/A	775,046.00	7,530,364.12
Balance with State Bank Of India S/B	4,844,765.27	302,643.00
Cash in Hand	4,128.00	865.00
State Bank Of India (Receivable)	278,697.00	6,400.00
Tax Deducted at Source	134,508.00	104,122.00
(A)	<u>6,037,144.27</u>	<u>7,944,394.12</u>

LOANS AND ADVANCES

OTHERS

Asha Rangwani	7,500.00	7,500.00
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INVESTMENTS

FDR With State Bank of India	-	5,000,000.00
Accured Interest on FDR	-	55,655.00

(B) 7,500.00 5,063,155.00

TOTAL (A+B)

6,044,644.27 13,007,549.12

PLACE : NEW DELHI
DATE : 06.12.2018

(DIRECTOR)

NATIONAL COUNCIL FOR PROMOTION OF SINDHI LANGUAGE
WEST BLOCK NO. VIII, WING NO. -7, FIRST FLOOR,
R.K. PURAM, NEW DELHI-110066

SCHEDULE FORMING PART OF BALANCE SHEET & INCOME AND EXP. AS ON 31st MARCH '2018

SCHEDULE-5

ESTABLISHMENT EXPENSES

Particulars	31 March 2018 ₹	31 March 2017 ₹
Salaries & Wages (Other Staff)	3,519,386.00	2,474,114.00
Medical Allowance	-	5,951.00
Remuneration & Honorarium	80,500.00	36,500.00
TOTAL	3,599,886.00	2,516,565.00

SCHEDULE-6

SALARY (REGULAR STAFF)

Particulars	31 March 2018 ₹	31 March 2017 ₹
Salaries	3,960,340.00	3,006,249.00
Bonus	-	26,074.00
Deputation Allowances	36,000.00	-
Group Insurance	-	1,279.00
Leave and Pension Salary	184,620.00	-
NPS Exp.	74,982.00	66,572.00
TOTAL	4,255,942.00	3,100,174.00

PLACE : NEW DELHI
DATE : 06.12.2018

(DIRECTOR)

NATIONAL COUNCIL FOR PROMOTION OF SINDHI LANGUAGE
WEST BLOCK NO. VIII, WING NO. -7, FIRST FLOOR,
R.K. PURAM, NEW DELHI-110066

SCHEDULE FORMING PART OF INCOME & EXPENDITURE AS ON 31st MARCH ' 2018

SCHEDULE-7

OTHER ADMINISTRATIVE EXPENSES

Particulars	31 March 2018	31 March 2017
	₹	₹
Audit Fee (CAG)	57,375.00	23,450.00
Bank Charges	7,228.08	2,271.25
Bank Interest	570,532.00	-
Book Fair	27,972.00	-
Exhibition Fee	109,980.00	-
Interest on Late Deposit TDS	921.00	-
Legal & Professional Charges	31,000.00	85,950.00
Meeting Expenses	297,083.00	507,934.00
Newspaper and Periodicals	4,437.00	5,497.00
Office Exp.	2,237.00	2,426.00
Postage, Telephone & Communication	387,689.00	268,425.00
Printing & Stationery	464,733.00	203,716.00
Repair & Maintenance	53,862.00	300.00
Refreshment For Members/Guests	28,842.00	21,838.00
Staff Welfare	6,900.00	-
Taxi Hiring Charges	359,143.00	364,300.00
Local Conveyance	118,832.00	41,092.00
Leave Travel Concession	149,926.00	-
Travelling Exp.	1,279,078.00	1,277,651.00
Water Expenses	9,750.00	7,750.00
Website Exp.	57,713.00	-
TOTAL	4,025,233.08	2,812,600.25

PLACE : NEW DELHI
DATE : 06.12.2018

(DIRECTOR)

NATIONAL COUNCIL FOR PROMOTION OF SINDHI LANGUAGE
WEST BLOCK NO. VIII, WING NO. -7, FIRST FLOOR,
R.K. PURAM, NEW DELHI-110066

SCHEDULE FORMING PART OF INCOME & EXPENDITURE AS ON 31st MARCH ' 2018

SCHEDULE-8

EXPENDITURE ON GRANT, SUBSIDIES

Particulars	31 March 2018	31 March 2017
	₹	₹
Advertisement Expenses	411,058.00	1,229,021.00
Purchase Scheme	3,724,711.00	2,619,261.00
Development of Tools & Technologies C-DAC(PUNE)	-	3,194,000.00
Chair - Ram Manohar Lohiya Avadh University-Faizabad	10,000,000.00	-
Chair - IGNOU, Delhi	-	10,000,000.00
Establishment of Sindhi Language Cell in NIOS	-	10,000,000.00
Financial Assistance for Publication	404,585.00	673,245.00
Financial Assistance to Voluntary Org.	8,336,051.00	9,446,897.00
Sindhi Language Learning Course	7,805,456.00	7,131,800.00
	30,681,861.00	44,294,224.00

SCHEDULE-09

AWARD SCHEME

Particulars	31 March 2018	31 March 2017
	₹	₹
Award Money	1,692,546.00	-
Hospitality Expenses	-	107,835.00
	1,692,546.00	107,835.00

SCHEDULE-10

SC/ST -COMPONENT

Particulars	31 March 2018	31 March 2017
	₹	₹
Seminar Exp.	21,120.00	154,136.00
Speaker/Sitting Fee	-	44,000.00
	21,120.00	198,136.00

PLACE : NEW DELHI
DATE : 06.12.2018

(DIRECTOR)

NATIONAL COUNCIL FOR PROMOTION OF SINDHI LANGUAGE
WEST BLOCK NO. VIII, WING NO. -7, FIRST FLOOR,
R.K. PURAM, NEW DELHI-110066

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH ' 2018

RECEIPTS	AMOUNT ₹	PAYMENT	AMOUNT ₹
<u>OPENING BALANCE</u>		<u>EXPENSES</u>	
State Bank of India C/A	7,530,364.12	Establishment Exp.	3,599,886.00
State Bank of India S/B	302,643.00	Other Administrative Exp.	4,025,233.08
State Bank of India (Receivable)	6,400.00	Salary (Regular Staff)	4,255,942.00
Cash In hand	865.00	Award Scheme	1,692,546.00
FDR With State Bank of India	5,055,655.00	SC/ST- Component	21,120.00
	12,895,927.12	Exp. On Grant & Subsidies	30,681,861.00
			44,276,588.08
<u>GRANT RECEIVED (PLAN)</u>		<u>FIXED ASSETS</u>	
General Grant	36,015,000.00	Furniture & Fixture	30,300.00
		Office Equipment	15,174.00
<u>OTHER INCOME</u>		CCTV/ Camera	11,501.00
Fee/ Subscription	486,421.23		56,975.00
Bank Interest	331,155.00	<u>CLOSING BALANCE</u>	
Sale of Books	91,407.00	State Bank of India (Receivable)	278,697.00
Sundry Income	300.00	Tax Deducted at Source	30,386.00
	909,283.23	State Bank of India C/A	775,046.00
<u>Increase /Decrease</u>		State Bank of India S/B	4,844,765.27
Increase in Current Liabilities	446,375.00	Cash In hand	4,128.00
			5,933,022.27
	50,266,585.35		50,266,585.35

(DIRECTOR)

PLACE : NEW DELHI
DATE : 06.12.2018

NATIONAL COUNCIL FOR PROMOTION OF SINDHI LANGUAGE
WEST BLOCK NO. VIII, WING NO.-7, FIRST FLOOR,
R.K. PURAM, NEW DELHI – 110066

SCHEDULE 11:- SIGNIFICANT ACCOUNTING POLICIES

1. ACCOUNTING CONVENTION

The Financial Statements are prepared on the basis of historical cost convention and on the cash method of accounting.

2. GOVERNMENT GRANT

Grant received from Central Government is recognized in Income and Expenditure account.

3. FIXED ASSETS

Fixed assets are stated at historical cost less depreciation. Depreciation is provided on written down value method at the rates specified in the Income Tax Act, 1961.

4. GRANT & SUBSIDIES

Expenditure on grants & subsidies is accounted for after approval of expenditure claimed under the scheme of assistance.

PLACE : NEW DELHI
DATE : 06.12.2018

(DIRECTOR)

NATIONAL COUNCIL FOR PROMOTION OF SINDHI LANGUAGE
WEST BLOCK NO. VIII, WING NO.-7, FIRST FLOOR,
R.K. PURAM, NEW DELHI - 110066

SCHEDULE 12:- CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS

1. The council has contributed as sum of Rs. 74,982/- towards New Pension Scheme during the year. Due to delay in approval of the scheme, an accumulated fund of Rs. 4,44,760/- which includes employer and employee contribution is parked in saving bank account which will be transferred to PF Regulatory Development Authority.
2. The council has made contribution as Corpus for promotion of Sindhi Language to the Sindhi Chair at Ram Manohar Lohiya Avadh University Faizabad, Utter Pradesh Rs. 1.00 Crore. The recurring expenditure for maintenance of expenses will be met from the interest earned on the contributed Corpus fund.
3. Fixed Assets register is being maintained and additions during the year have been verified and accounted during the year.
4. The classification of heads and the financial statements have been prepared as per format and guidelines given by the Ministry of Finance for Central Autonomous Bodies vide their D.O. letter no. CDN/MF-CGA/98/99 dated 31/08/2000 and 2892/JS&FA (HRD)/3/2002 dated 15/03/2002.
5. Previous years figures are recast whenever necessary to make them comparable with current year.

PLACE : NEW DELHI
DATE : 06.12.2018

(DIRECTOR)