

راشٽريہ سنڌي ٻاشا وکاس پريشد

राष्ट्रीय सिंधी भाषा विकास परिषद

NATIONAL COUNCIL FOR PROMOTION OF SINDHI LANGUAGE

शिक्षा मंत्रालय, भारत सरकार

Ministry of Education, Government of India



परिक्षित लेखा-विवरण
AUDITED STATEMENT
OF THE ACCOUNTS REPORT
2020-21

West Block No-VIII, Wing - 7,
1st Floor, R.K. Puram Sector-1, New Delhi- 110066
Ph. Nos. 011-26180104-06, 20863699
Email: dirncpsl.edu@nic.in • Website: www.ncpsl.gov.in
<https://www.facebook.com/ncpsl>

Separate Audit Report of the Comptroller & Auditor General of India on the accounts of National Council for Promotion of Sindhi Language (NCPSL) for the year ended 31st March, 2021

We have audited the Balance Sheet of National Council for Promotion of Sindhi Language (NCPSL) as on 31st March 2021, Income & Expenditure Account and Receipt & 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 2024-25. 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 Report. CAG's Audit Reports separately.

We have conducted 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 included 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.

Based on our audit, we report that:

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.

The Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report have been drawn up in the uniform format prescribed by the Government of India, Ministry of Education subject to the observations in the report.

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.

We, further report that:

Balance Sheet

Liabilities

Capital Fund (Schedule 1) - Rs. 86.32 Lakh

The above includes addition of Rs. 51.81 lakh on accounts of grants utilized for capital expenditure whereas the grant utilized for capital expenditure is Rs. 45.55 lakh. NCPSL stated that difference of Rs. 6.26 lakh is due to incorrect posting in the statement of Accounts which needs to be rectified.

Current Liabilities and Provisions (Schedule 3) - Rs. 1.80 crore

The above does not include provisions for retirement benefits such as Pension, Gratuity and Leave Encashment. Further, no actuarial valuation has been carried out for the same. This is in contravention of formats of Accounts prescribed by Ministry of Education and Accounting Standard 15.

The above includes unutilized grant-in-aid of Rs. 165.69 whereas as per the information furnished to audit the unutilized grant-in-aid is Rs. 172.29 lakh. This has resulted in understatement of Current Liabilities & Provisions and overstatement of Capital Fund by Rs. 6.60 Lakh. Similar difference was pointed out in the report for the year 2019-20 but remedial action has not been

taken by NCPSL resulting in discrepancy in the accounts for the year 2020-21 also.

A.2 Assets

A.2.1 Fixed Assets (Schedule 4) – Rs. 73.79 Lakh

As per the formats of Accounts prescribed by the Ministry of Education, Depreciation on Assets should be charged on the straight-line method at the rates specified therein whereas NCPSL is charging the depreciation on the written down value method at the rates prescribed in the Income Tax Act, 1961. This is contravention of the format of Accounts.

A.2.3 Loans Advances & Deposits (Schedule) – Rs. 1.05 crore

The above includes FDRs of Rs. 1.02 crore whereas as per the format of accounts prescribed by the Ministry of Education the same is to be shown under Current Assets. This has resulted in understatement of Current Assets and overstatement of Loans, Advances & Deposits by Rs. 1.02 crore.

B Income and Expenditure Accounts

B.1 Income

B.1.1 Grants/Subsidies (Schedule 10) – 5.15 crore

Schedule 10 of the accounts has not been correctly drawn. The opening balance of Grant-in-aid of Rs. 75.14 lakh has not been included in the above schedule. Further the grant received during the year is Rs. 487.50 Lakh whereas in the above schedule the grants received has been shown as Rs. 515.20 Lakh. Consequently, the unutilized grant-in-aid has been worked out as Rs. 124.36 lakh instead of Rs. 172.29 lakh.

Further as per the format of accounts prescribed by Ministry of Education grant utilized for revenue expenditure is to be shown as Income in the Income & Expenditure Accounts. However NCPSL is taking the grants utilized for revenue expenditure of Rs. 344.80 lakh as income in the Income & Expenditure Account an amount of Rs. 515.20 Lakh (which is neither the amount of grant received during the year) has been shown as Income resulting in overstatement of Income by Rs. 170.40 lakh consequent overstatement of surplus by Rs. 170.40 lakh.

C. Significant Accounting Policies (Schedule 23)

NCPSL did not disclose the Significant Accounting policies on the following issues:

- Rate of Depreciation charged on the Fixed Assets,
- Retirement Benefits,
- Investments,

This is in the contravention of Uniform format of account prescribed by the Ministry of Education.

D. Grant-in-aid

During 2020-21, the Council had received a total grant-in-aid of Rs. 487.50 lakh from the Ministry of Education, Department of Higher Education, out of which Rs. 13 lakh was received in March 2021. The Council had an opening balance of Rs. 75.14 lakh. Out of the total available funds of Rs. 562.64 lakh the Council utilized Rs. 390.35 lakh leaving a balance of Rs. 172.29 lakh.

E. Management Letter

Deficiencies which have not been included in the Audit Report have been brought to the attention of the Director, NCPSL 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 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 financial statements read together with the Accounting Policies and Notes on Accounts and

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 as they relate to the Balance Sheet of the state of affairs of National Council for Promotion of Hindi Language as on 31st March, 2021, and as they relate to the Income and Expenditure Account of the surplus for the year ended on 31st March.

For and on behalf of the C&AG of India

New Delhi

Director General of Audit
(Central Expenditure)

Annexure to the Audit Report

1. Adequacy of internal audit system

The NCPSL has not internal audit wing. However, internal audit of NCPSL for the period of April 2017 to March 2022 has been done by the Pay & Accounts office of the Ministry Education Haryana.

There is no internal audit manual of the council.

2. Adequacy of Internal Control System

The internal control system of NCPSL is needs to be strengthen as:

The post of Junior Accounts Officer has not been filled.

3. System of physical verification of fixed assets

Physical verification of fixed assets i.e. computers and accessories, furniture and fixtures have been conducted up to 31.03.2021.

The physical verification of books & publication has been conducted up to 2020-21.

4. System of Physical verification of inventory

The physical verification of stationary & consumable items has been conducted up to 2020-21 and no material deficiency was reported.

5. Regularity in payment of statutory dues

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

Form of Financial Statements (Non-Profit Organisation)
Name of Entity : 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 at 31st March, 2021

SOURCES OF FUNDS	Schedule	Amount in Rupees	
		2020-21	2019-20
Corpus/Capital Fund	1	8,638,255.00	3,457,255.00
Designated/Earmarked/Endowment Funds	2	-	-
Current Liabilities & Provisions	3	18,019,045.53	11,668,308.65
Total		26,657,300.53	15,125,563.65

APPLICATION OF FUNDS	Schedule	Amount in Rupees	
		2020-21	2019-20
Fixed Assets			
Tangible Assets	4	7,379,134.47	3,846,779.87
Intangible Assets		-	-
Capital Work-in-Progress		-	-
Investment From Earmarked/Endowment Funds	5	-	-
Long Term			
Short Term			
Investments - Others	6	-	-
Current Assets	7	8,725,307.14	11,271,283.78
Loans, Advances & Deposits	8	10,552,858.92	7,500.00
Total		26,657,300.53	15,125,563.65

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For NATIONAL COUNCIL FOR
PROMOTION OF SINDHI LANGUAGE

(DIRECTOR)

Form of Financial Statements (Non-Profit Organisation)
Name of Entity : 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 for the year ended : 31st March, 2021

Particulars	Schedule	2020-21	Amount in Rupees 2019-20
INCOME			
Academic Receipts (Fees/Sales of Books)	9	551,879.00	666,450.00
Grants/Subsidies	10	515,19,986.65	509,08,000.00
Income from Investments	11	-	
Interest Earned	12	-	
Other Income (Misc.)	13	-	19,098.00
Prior Period Income	14	-	
Total		520,71,865.65	515,93,548.00

Particulars	Schedule	2020-21	2019-20
EXPENDITURE			
Staff Payments & Benefits (Establishment Expenses)	15	11,346,427.00	11,589,387.00
Academic Expenses	16	-	
Administrative and General Expenses	17	1,282,376.00	3,621,174.00
Transportation Expenses	18	450,100.00	393,900.00
Repairs & Maintenance	19	16,402.00	501,957.00
Finance Costs	20	1,071.00	4,873.34
Depreciation	4	1,022,897.40	459,586.80
Other Expenses- Grants, subsidies & projects etc.	21	21,383,332.64	31,140,924.12
Prior Period Expenses	22	-	
Total		35,502,606.04	47,711,802.26
Balance being excess of Income over expenditure (A-B)		-	
Transfer to / from designated fund		-	
Building fund		-	
Others (specify)		-	
Balance Being Surplus / (Deficit) Carried to Capital Fund		165,69,259.61	38,81,746.04
Significant Accounting Policies	23		
Contingent Liabilities & Notes to Accounts	24		

For NATIONAL COUNCIL FOR
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(DIRECTOR)

Form of Financial Statements (Non-Profit Organisation)
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Schedules forming part of Balance Sheet as at : 31st March, 2021

Schedule 1 — Corpus/Capital Fund

Particulars	Amount in Rupees	
	2020-21	2019-20
Balance as at the beginning of the year	3,457,255.00	3,457,255.00
Add: Grants Government of India to the extent utilized for capital expenditure	5,181,000.00	-
Add: Other Additions	-	-
Add: Excess of Income over expenditure transferred from the Income & Expenditure Account	-	-
Total	8,638,255.00	3,457,255.00
(Deduct) Deficit transferred from the Income & Expenditure Account	-	-
Balance as at the Year end	8,638,255.00	3,457,255.00

For NATIONAL COUNCIL FOR
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Form of Financial Statements (Non-Profit Organisation)
 Name of Entity : **NATIONAL COUNCIL FOR PROMOTION OF SINDHI LANGUAGE**
WEST BLOCK NO. VIII, WING NO. -7, FIRST FLOOR,
R.K. PURAM, NEW DELHI-110066

Schedules forming part of Balance Sheet as at : 31st March, 2021

Schedule 2 — Endowment Fund

Particulars	2020-21	Amount in Rupees 2019-20
a) Opening Balance	-	-
b) Additions during the year	-	-
c) Income from investments	-	-
d) Accrued interest on investment/advances	-	-
e) Interest on savings bank A/c.	-	-
f) Other	-	-
Total (A)	-	-
Utilization/Expenditure of Fund		
a) Capital Expenditure	-	-
a) Revenue Expenditure	-	-
Total (B)	-	-
Closing Balance at the year end (A-B)	-	-

For NATIONAL COUNCIL FOR
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Form of Financial Statements (Non-Profit Organisation)
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WEST BLOCK NO. VIII, WING NO. -7, FIRST FLOOR,
R.K. PURAM, NEW DELHI-110066

Schedules forming part of Balance Sheet as at : 31st March, 2021

Schedule 3 — Current Liabilities and Provisions

	Amount in Rupees	
Particulars	2020-21	2019-20
A. Current Liabilities		
1. Deposit from staff/students	-	-
2. Sundry Creditors :		
a) Financial Assistance for Publication	6,888.00	202,438.00
b) Karamvir Tokas (Godown Rent)	20,812.00	-
c) Akansha Security Services	343,951.00	389,630.00
d) AK Nagar Taxi Service	34,130.00	-
e) AK Nagar Taxi Service	9,800.00	9,800.00
f) Yashi Handloom	10,860.00	126,275.00
g) Books Writers	-	410,690.00
h) Sindhi Language Learning Course	-	416,584.00
i) Financial Assistance to voluntary Org.	-	10,100.00
j) Advertisement	-	4,400.00
k) MTNL	-	258,813.00
l) Shiva Enterprises	-	289,395.00
m) Singh Interior	-	10,808.00
n) AS Electrical	-	265,500.00
o) Pink Noise	-	11,114.00
p) CPWD	-	2,507.00
q) Senior Postmaster	-	-
3. Advances Received	-	-
4. Interest accrued but not due on :	-	-
a) Secured Loans / borrowings	-	-
b) Unsecured Loans/ borrowings	-	-
5. Statutory Liabilities :	-	-
a) Overdue	-	-
b) Others	16,569,259.61	7,950,986.65
6. Other current Liabilities (Unspent fund)	16,995,700.61	10,359,040.65
Total (A)		
B. Provisions		
1. For Taxation	73,000.00	138,000.00
a) TDS on salary	13,261.00	16,450.00
b) TDS on Contractor	3,376.00	-
c) TDS on Rent	7,445.00	16,459.00
d) Professional Tax	-	-
2. Salary	318,578.00	309,969.00
a) Salary Payable- Regular staff	65,923.00	115,120.00
b) Salary Payable- Contractual Staff	20,358.00	235,008.00
c) New Pension Scheme Payable	9,561.00	44,308.00
d) Employees' Provident Fund Payable	15,000.00	30,000.00
e) General Provident Fund Payable	875.00	800.00
f) Rajasthan Pensioner Medical Fund Payable	7,000.00	10,000.00
g) State Insurance Payable	-	19,769.00
h) National Pension Scheme Contribution	-	47,790.00
i) Professional Charges	-	50.00
j) LIC	-	-
6. Others (Bank Interest)	488,967.92	325,545.00
Total (B)	1,023,344.92	1,309,268.00
Total (A+B)	18,019,045.53	11,668,308.65

**For NATIONAL COUNCIL FOR
PROMOTION OF SINDHI LANGUAGE**

(DIRECTOR)

Form of Financial Statements (Non-Profit Organisation)
Name of Entity : NATIONAL COUNCIL FOR PROMOTION OF SINDHI LANGUAGE
WEST BLOCK NO. VIII, WING NO. -7, FIRST FLOOR,
R.K. PURAM, NEW DELHI-110066

Schedules forming part of Balance Sheet as at : 31st March, 2021

SCHEDULE 3C-UNUTILISED GRANTS FROM UGC, GOVERNMENT OF INDIA AND STATE GOVERNMENTS

Particulars	2020-21	Amount in Rupee 2019-20
A. Grant in Aids form Government of India		
Balance B/F	51,519,986.65	50,908,000.00
Add: Receipts during the year	Total (a) 51,519,986.65	50,908,000.00
Less Refunds	3,44,79,708.64	4,72,52,215.00
Less: Utilized for Revenue Expenditure	45,55,252.00	24,19,889.00
Less: Utilized for Capital Expenditure	Total (b) 39,034,960.64	49,672,104.46
Unutilized Carried forward (a-b)	12,485,026.01	1,235,895.54
	Nil	Nil
B. UGC Grants: Plan	Nil	Nil
Balance B/F		
Receipts during the year	Total (c)	
Less Refunds	Nil	Nil
Less: Utilized for Revenue Expenditure		
Less: Utilized for Capital Expenditure	Total (d)	
Unutilized Carried forward (c-d)	Nil	Nil
C. UGC Grants Non Plan	Nil	Nil
Balance B/F		
Receipts during the year	Total (e)	
Less: Refunds	Nil	Nil
Less: Utilized for Revenue Expenditure		
Less: Utilized for Capital Expenditure	Total (f)	
Unutilized Carried forward (e-f)	Nil	Nil
D. Grants from State Govt.	Nil	Nil
Balance B/F		
Add: Receipts during the year	Total (g)	
Less: Utilized for Revenue Expenditure	Nil	Nil
Less: Utilized for Capital Expenditure	Total (h)	
Unutilized Carried forward (g-h)	Nil	Nil
Grand Total (A+B+C+D)	51,519,986.65	50,908,000.00

Notes:-

- Unutilized grants includes advances on Capital Account
- Unutilized grants include grants received in advance for the next year
- Unutilized grants are represented on the assets side by bank balance, short term deposit with banks and advances on Capital account

**For NATIONAL COUNCIL FOR
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SCHEDULE OF FIXED ASSETS FORMING PART OF BALANCE SHEET AS ON 31st MARCH '2021

SCHEDULE-4-Fixed Assets

Particulars		Gross block			Depreciation		Amount in Rupees		
S.No.	Assets	Opening balances	Additions during year	Deletion during year	Total	For the year	Deletion during year	Total	Net Block As At 31.3.2021 As At 31.3.2020
1	Furniture & Fixture	2,433,388.60	2,889,146.00	-	5,322,534.60	689,815.40	439,521.37	1,129,336.77	4,193,197.83 1,743,573.20
2	Computer	425,886.84	283,700.00	-	709,586.84	163,839.41	161,558.97	325,398.38	384,188.46 262,047.43
3	Telephone Systems	310,637.00	-	-	310,637.00	41,648.35	40,348.30	81,996.65	228,640.35 268,988.65
4	Fax Machine	19,803.00	-	-	19,803.00	15,875.62	589.11	16,464.73	3,338.27 3,927.38
5	Photocopier	326,390.00	-	-	326,390.00	174,175.16	22,832.23	197,007.39	129,382.61 152,214.84
6	Printer HP	170,428.00	31,878.00	-	202,306.00	97,326.58	13,356.06	110,682.64	91,623.36 73,101.42
7	Fire Extinguisher	46,179.00	-	-	46,179.00	31,679.86	2,174.87	33,854.73	12,324.27 14,499.14
8	U.P.S	532,303.03	149,450.00	-	681,753.03	230,466.57	56,484.22	286,950.79	394,802.24 301,836.46
9	Office Equipment	307,616.83	646,300.00	-	953,916.83	119,617.83	76,672.35	196,290.18	757,626.65 187,999.00
10	LED /TV	69,700.00	355,000.00	-	424,700.00	34,065.25	58,595.21	92,660.46	332,039.54 35,634.75
11	Building	795,820.00	-	-	795,820.00	341,857.00	45,396.30	387,253.30	408,566.70 453,963.00
12	CCTV/ Camera	11,501.00	199,778.00	-	211,279.00	4,022.48	31,088.48	35,110.96	176,168.04 7,478.52
13	Air Purifier	101,511.50	-	-	101,511.50	9,301.42	36,884.03	46,185.45	55,326.05 92,210.08
14	Air Conditioner	501,760.51	-	-	501,760.51	272,531.94	34,384.29	306,916.23	194,844.28 229,228.57
15	Microwave	23,482.00	-	-	23,482.00	3,404.57	3,011.61	6,416.18	17,065.82 20,077.43
TOTAL		6,076,407.31	4,555,252.00	-	10,631,659.31	2,229,627.44	1,022,897.40	3,252,524.84	7,379,134.47 3,846,779.87

For NATIONAL COUNCIL FOR PROMOTION OF
SINDHI LANGUAGE

(DIRECTOR)

Form of Financial Statements (Non-Profit Organisation)
Name of Entity : NATIONAL COUNCIL FOR PROMOTION OF SINDHI LANGUAGE
WEST BLOCK NO. VIII, WING NO. -7, FIRST FLOOR,
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Schedules forming part of Receipt & Payment and Income & Expenditure for the Period: 2020-21

Schedule 5 - Investment from Earmarked/Endowment Funds

Particulars	Amount in Rupees	
	2020-21	2019-20
1. In Government Securities	-	-
2. Other approved Securities	-	-
3. Shares	-	-
4. Debentures and Bonds	-	-
5. Subsidiaries and Joint Ventures	-	-
6. Others	-	-
Total	-	-

Schedule 6 - Investment - others

Particulars	Amount in Rupees	
	2020-21	2019-20
1. In Government Securities	-	-
2. Other approved Securities	-	-
3. Shares	-	-
4. Debentures and Bonds	-	-
5. Subsidiaries and Joint Ventures	-	-
6. Others	-	-
Total	-	-

**For NATIONAL COUNCIL FOR
PROMOTION OF SINDHI LANGUAGE**
(DIRECTOR)

Form of Financial Statements (Non-Profit Organisation)
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Schedules forming part of Receipt & Payment and Income & Expenditure for the Period: 2020-21

Schedule 7 - Current Assets

Particulars	Amount in Rupees	
	2020-21	2019-20
A. Current Assets :		
1. Stock	-	-
a) Stores and Spares	-	-
b) Loose Tools	-	-
c) Stock-in-trade Opening Balance	-	-
Addition	-	-
Disposed of	-	-
Raw Material	-	-
2. Sundry Debtors :		
a) Debts Outstanding for a period exceeding six months	-	-
b) Others		
3. Cash Balances in hand	1,436.00	2,592.00
4. Bank Balances :		
a) With scheduled banks :		
- On Current Accounts (SBI)	929.00	43,392.00
- On Savings Accounts (SBI)	8,551,081.14	11,070,323.78
5. Tax Deducted at Source	171,861.00	154,976.00
Total	8,725,307.14	11,271,283.78

For NATIONAL COUNCIL FOR
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Schedules forming part of Receipt & Payment and Income & Expenditure for the Period: 2020-21
Schedule 8 - Loan Advances & Deposits

Particulars	Amount in Rupees	
	2020-21	2019-20
1. Advances to employees: (Non-interest bearing)		
a) Salary		
b) Festival		
c) Medical Advance		
d) Other		
2. Long Term Advances to employees: (Interest bearing)		
a) Vehicle loan		
b) Home loan		
c) Others (to be specified)		
3. Advances and other amounts recoverable in cash or in kind value to be received		
a) On Capital Account		7,500.00
b) Others-Asha Rangwani		
c) Others-Financial Assistance to Publication Writers (Notes to Accounts)	364,124.00	
4. Prepaid Expenses		
a) Insurance		
b) Other Expenses		
5. Deposits		
a) Telephone		
b) Lease Rent		
c) Electricity		
d) AICTE, if applicable		
e) Others-FDR-SBI	10,188,734.92	
6. Income Accrued:		
a) On Investment from Earmarked/Endowment Funds		
b) On Investment Others		
c) On Loan and Advances		
d) Others (includes income due unrealized)		
7. Other - Current assets receivable from UGC/Sponsored Projects		
a) Debit balances in Sponsored Projects		
b) Debit balances in Sponsored Fellowships & Scholarships		
c) Grant Receivable		
d) Other receivable from UGC		
8. Claims Receivable		7,500.00
Total	10,552,858.92	

For NATIONAL COUNCIL FOR
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Schedules forming part of Receipt & Payment and Income & Expenditure for the Period: 2020-21

Schedule 9 - Academic Receipts

Particulars	Amount in Rupees	
	2020-21	2019-20
1. SLLC Fees/Subscription	496,180.00	580,110.35
2. Entrance Fees	-	-
3. Seminar/ Program Fees	-	-
4. Sale of Books	55,699.00	86,340.00
5. Consultancy Fees	-	-
Total	551,879.00	666,450.35

**For NATIONAL COUNCIL FOR
PROMOTION OF SINDHI LANGUAGE**

(DIRECTOR)

Form of Financial Statements (Non-Profit Organisation)
Name of Entity : NATIONAL COUNCIL FOR PROMOTION OF SINDHI LANGUAGE
WEST BLOCK NO. VIII, WING NO. -7, FIRST FLOOR,
R.K. PURAM, NEW DELHI-110066

Schedules forming part of Income & Expenditure for the Period: 2020-21

Schedule 10 - Grants/Subsidies (Irrevocable Grants Received)

Particulars	Grant from Govt. of India	Total	Amount in Rupees	
			2020-21	2019-20
Balance B/F	51,519,986.65	51,519,986.65	51,519,986.65	50,908,000.00
Add: Receipts during the year				
Balance	51,519,986.65	51,519,986.65	51,519,986.65	50,908,000.00
Less: Utilised for Capital expenditure (A)	4,555,252.00	4,555,252.00	4,555,252.00	2,419,889.00
Balance	46,964,734.65	46,964,734.65	46,964,734.65	48,488,111.00
Less: Utilized for Revenue Expenditure	34,479,708.64	34,479,708.64	34,479,708.64	47,252,215.46
Balance C/F (C)	12,485,026.01	12,485,026.01	12,485,026.01	1,235,895.54

A - Appears as addition to Capital Fund as well as additions to Fixed Assets during the year.

B - Appears as income in the Income & Expenditure Account.

C - (I) Appears under Current Liabilities in the Balance Sheet and will become the opening balance next year.

(II) Represented by Bank balances, Investments and Advances on the assets side.

For NATIONAL COUNCIL FOR
PROMOTION OF SINDHI LANGUAGE
(DIRECTOR)

Form of Financial Statements (Non-Profit Organisation)

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

Schedules forming part of Receipt & Payment and Income & Expenditure for the Period, 2020-21

Schedule 11 - Income from Investments

Particulars	Amount in Rupees	
	2020-21	2019-20
1. Interest	-	-
a. On Govt. Securities	-	-
b. Other Bonds Debentures	-	-
2. Interest on Term Deposits	-	-
3. Income accrued but not due	-	-
4. Interest on savings Bank Accounts	-	-
5. Others	-	-
Total	-	-
Transferred to Endowment Funds	-	-
Balance	-	-

For NATIONAL COUNCIL FOR
PROMOTION OF SINDHI LANGUAGE
(DIRECTOR)

Form of Financial Statements (Non-Profit Organisation)
Name of Entity : NATIONAL COUNCIL FOR PROMOTION OF SINDHI LANGUAGE
WEST BLOCK NO. VIII, WING NO. -7, FIRST FLOOR,
R.K. PURAM, NEW DELHI-110066

Schedules forming part of Receipt & Payment and Income & Expenditure for the Period: 2020-21

Schedule 1 : Interest Earned

Particulars	Amount in Rupees	
	2020-21	2019-20
1. On Term Deposits :		
a) With scheduled banks	325,545.00	
Add : Opening Balance	220,885.92	375,108.00
Add : During the year	-	204,744.00
Less: Received for last years	-	-
b) With non-scheduled banks	-	-
c) With institutions	-	-
d) others	-	-
2. On Saving Accounts :	238,173.00	120,801.00
a) With scheduled banks	-	-
b) With non-scheduled banks	-	-
c) Post Office Savings Accounts	-	-
d) others	-	-
3. On Loans :		
a) Employees / Staff	-	-
b) Others	-	-
4. Interest from Debtors and Other	-	-
5. Interest Remitted to Ministry (-)	2,95,636.00	3,75,108.00
6. Balance to be paid Ministry and transferred to Current Liabilites	4,88,967.92	3,25,545.00
Total	-	-

For NATIONAL COUNCIL FOR
PROMOTION OF SINDHI LANGUAGE
(DIRECTOR)

Form of Financial Statements (Non-Profit Organisation)

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

Schedules forming part of Receipt & Payment and Income & Expenditure for the Period: 2020-21

Schedule 13 - Other Income

Particulars	Amount in Rupees	
	2020-21	2019-20
1. Profit on Sale/ disposal of Assets :	-	-
a) Owned assets	-	-
b) Assets acquired out of grants, or received free of cost	-	-
2. Export Incentives realized	-	-
3. Miscellaneous Services (Accreditation)	-	19,098.00
4. Miscellaneous Income-Sale of Scrap	-	-
Total	-	19,098.00

**For NATIONAL COUNCIL FOR
PROMOTION OF SINDHI LANGUAGE**
(DIRECTOR)

Form of Financial Statements (Non-Profit Organizations)

Name

NATIONAL COUNCIL FOR PROMOTION OF SIKH LANGUAGES
WEST BLOCK NO 100 WING NO 1 FIRST FLOOR,
B.A. PURAM, NEW DELHI 110066

Statement of Receipt & Payment and Income & Expenditure for the Period 2020-21

Indicate the Financial Year

Amount in Rupees

	Particulars	2020-21	2019-20
1	Receipts		
2	Income from Investments		
3	Interest Received		
4	Other Income		
	Total		

For NATIONAL COUNCIL FOR
PROMOTION OF SIKH LANGUAGES

(PAGE TWO)

Form of Financial Statements (Non-Profit Organisation)
Name of Entity : NATIONAL COUNCIL FOR PROMOTION OF SINDHI LANGUAGE
WEST BLOCK NO. VIII, WING NO. -7, FIRST FLOOR,
R.K. PURAM, NEW DELHI-110066

Schedules forming part of Receipt & Payment and Income & Expenditure for the Period: 2020-21

Schedule 15 – Staff Payments & Benefits (Establishment Expenses)

Particulars	Amount in Rupees	
	2020-21	2019-20
(a) Salaries and Wages-Regular	5,182,392.00	5,813,250.00
(b) Salaries and Wages-Contractual	5,420,693.00	4,845,363.00
(c) Remuneration and Honorarium-Regular	15,000.00	-
(d) Remuneration and Honorarium- Contractual	58,616.00	-
(e) Expenses on Medical Reimbursement	42,538.00	187,458.00
(f) Leave salary and pension contribution	344,301.00	466,241.00
(g) Employer's Contribution under New Pension Scheme	141,452.00	135,157.00
(h) EPF Expenses	60,435.00	-
(i) Children Education Allowance	54,000.00	75,587.00
(j) Salary & DA Arrear	-	66,331.00
(k) Leave Travel Concession	27,000.00	-
Total	11,346,427.00	11,589,387.00

For NATIONAL COUNCIL FOR
PROMOTION OF SINDHI LANGUAGE
(DIRECTOR)

Form of Financial Statements (Non-Profit Organisation)
Name of Entity : NATIONAL COUNCIL FOR PROMOTION OF SINDHI LANGUAGE
WEST BLOCK NO. VIII, WING NO. -7, FIRST FLOOR,
R.K. PURAM, NEW DELHI-110066

Schedules forming part of Receipt & Payment and Income & Expenditure for the Period: 2020-21

Schedule 16 - Academic Expenses

Particulars	Amount in Rupees	
	2020-21	2019-20
a) Expenses on Seminars/Workshops	-	-
b) Payment to Visiting Faculty	-	-
c) Examination	-	-
d) Admission Expenses	-	-
e) Publications	-	-
f) Others	-	-
Total	-	-

**For NATIONAL COUNCIL FOR
PROMOTION OF SINDHI LANGUAGE**
(DIRECTOR)

Form of Financial Statements (Non-Profit Organisation)
Name of Entity : NATIONAL COUNCIL FOR PROMOTION OF SINDHI LANGUAGE
WEST BLOCK NO. VIII, WING NO. -7, FIRST FLOOR,
R.K. PURAM, NEW DELHI-110066

Schedules forming part of Receipt & Payment and Income & Expenditure for the Period: 2020-21

Schedule 17 - Administrative and General Expenses

Particulars	Amount in Rupees	
	2020-21	2019-20
A. Infrastructure		
a) Electricity and Power	-	-
b) Water Charge	-	-
c) Insurance	7,760.00	11,925.00
d) Rent, Rates and Taxes	-	-
B. Communication	60,242.00	3,540.00
e) Printing and Stationary	297,275.00	298,842.00
f) Postage, Telephone and Internet Charges	320,642.00	488,571.00
C. Others		
g) Book Fair	-	403,219.00
h) Travelling and Conveyance Expenses	208,868.00	1,197,345.00
i) Evaluation Charges	-	171,100.00
j) Auditors Remuneration	146,920.00	98,185.00
k) Professional Charge	-	97,080.00
l) Staff Welfare	-	32,779.00
m) Newspaper, Magazines & Journals	10,598.00	4,869.00
n) Interest on Late Deposit TDS	6,000.00	-
a) Office Exp.	143,748.00	136,461.00
o) Meeting Exp.	47,283.00	59,145.00
p) AMC Charges	33,040.00	-
q) Stall Booking	-	103,442.00
r) Training Expenses	-	466,537.00
s) Misc Expenses	-	48,134.00
Total	1,282,376.00	3,621,174.00

For NATIONAL COUNCIL FOR
PROMOTION OF SINDHI LANGUAGE

(DIRECTOR)

Form of Financial Statements (Non-Profit Organisation)
Name & Address : NATIONAL COUNCIL FOR PROMOTION OF SINDHI LANGUAGE
WEST BLOCK NO. VIII, WING NO. -7, FIRST FLOOR,
R.K. PURAM, NEW DELHI-110066

Schedules forming part of Receipt & Payment and Income & Expenditure for the Period: 2020-21

Schedule 18 - Transportation Expenses

Particulars	2020-21	Amount in Rupees 2019-20
A. Vehicles (owned by institution)		
a) Running Expenses	-	-
b) Repair & Maintenance	-	-
c) Insurance Expenses	-	-
B. Vehicles taken on rent/lease		
a) Rent/lease Expenses	450,100.00	393,900.00
Total	450,100.00	393,900.00

Schedule 19 - Repairs & Maintenance

Particulars	2020-21	2019-20
a) Buildings	-	-
b) Furniture & Fixtures	-	-
c) Plant & Machinery	-	-
d) Office Equipment	-	-
e) Computers	-	-
f) Laboratory & Scientific Equipment	-	-
g) Audio Visual Equipment	-	-
h) Cleaning Material & Services	-	-
i) Book Binding Charges	-	-
j) Gardening	-	-
k) Estate Maintenance	16,402.00	501,957.00
l) Others	16,402.00	501,957.00
Total	16,402.00	501,957.00

For NATIONAL COUNCIL FOR
PROMOTION OF SINDHI LANGUAGE
(DIRECTOR)

Form of Financial Statements (Non-Profit Organisation)
Name of Entity : NATIONAL COUNCIL FOR PROMOTION OF SINDHI LANGUAGE
WEST BLOCK NO. VIII, WING NO. -7, FIRST FLOOR,
R.K. PURAM, NEW DELHI-110066

Schedules forming part of Receipt & Payment and Income & Expenditure for the Period: 2020-21

Schedule 20 - Finance Costs

		Amount in Rupees	
		2020-21	2019-20
Particulars			
a) Bank Charge		1,071.00	4,873.34
b) Other		-	-
Total		1,071.00	4,873.34

Schedule 21 Other Expenses - Grants, subsidies & projects etc.

		2020-21	2019-20
		Particulars	
I. Grants given to Institutions/Organisations/Individual			
		14,014,833.00	12,071,696.00
1. Sindhi Language Learning Course		2,458,684.00	4,012,303.00
2. Bulk Purchase		1,870,877.00	1,267,239.00
3. Advertisement		1,473,181.00	2,114,982.00
4. Financial Assistant for Publication		1,466,489.64	6,854,580.00
5. Financial Assistant for Voluntary Org.		99,268.00	4,820,124.12
6. Award Money		21,383,332.64	31,140,924.12
Total			

Schedule - 22 : Prior Period Expenses

		2020-21	2019-20
		Particulars	
1. Establishment Expenses		-	-
2. Academic Expenses		-	-
3. Administrative Expenses		-	-
4. Transport Expenses		-	-
5. Repairs & Maintenance		-	-
6. Other Expenses		-	-
Total			

For NATIONAL COUNCIL FOR
PROMOTION OF SINDHI LANGUAGE
(DIRECTOR)

SCHEDULE 23:- SIGNIFICANT ACCOUNTING POLICIES

1. **ACCOUNTING CONVENTION**
The Financial Statements are prepared on the basis of historical cost convention and on the accrual basis 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.

For NATIONAL COUNCIL FOR
PROMOTION OF SINDHI LANGUAGE
(DIRECTOR)

SCHEDULE 24:- CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS

1. The council has earned Interest on Fixed Deposit & Saving Bank Account during the financial year 2020-21 Rs. 4,88,967.92/- which has been treated as liability as payable to Consolidated Fund of India.
2. The Council has established following Chairs/ Study Centres with Corpus fund mentioned below for Promotion of Sindhi Language at different parts of Country.

S.no	Financial Year	Name of Chair/Study Centre	Fund type	Amount
1	2015-16	Maharshi Dayanand Saraswati University, Ajmer	Corpus	1.00 Crore
2	2015-16 2018-19	Indira Gandhi National Open University, Delhi*	Corpus	1.00 Crore 1.00 Crore
3	2015-16	Devi Ahilya Vishwavidyalaya, Indore	Corpus	1.00 Crore
4	2015-16	Central University of Gujarat, Gujarat	Corpus	1.00 Crore
5	2017-18	Ram Manohar Lohiya Avadh University, Faizabad	Corpus	1.00 Crore
6	2018-19	Pt. Ravi Shankar Shukla University, Raipur	Corpus	1.00 Crore

*The Council has made contribution as Corpus fund of Rs. 1.00 Crore in FY 2015-16 and enhanced Corpus fund of Rs. 1.00 Crore in FY 2018-19 for establishing a chair for Promotion of Sindhi Language to Indira Gandhi National Open University, Delhi.

3. The Council has made contribution as one time Grant of Rs. 1.00 Crore in FY 2016-17 for establishment of Sindhi Language Cell in NIOS, Noida for the design and development of Sindhi Language Courses at Secondary, Senior Secondary and Basic Education (A, B and C) levels.
4. Fixed Assets register is being maintained and additions during the year have been verified and accounted during the year.
5. The classification of heads and the financial statements have been prepared as per format and guidelines given by the Ministry of Education for Central Higher Educational Institutions vide their letter no. 29-4/2012-IFD dated 17.04.2015.
6. Previous year's figures are recast whenever necessary to make them comparable with current year. Revenue Reserve was in nature of unspent grant for the year 2020-2021. The same has been treated as Grant in Aid and Current revenue reserve will be reflected in Current Liabilities.

For NATIONAL COUNCIL FOR
 PROMOTION OF SINDHI LANGUAGE
 (DIRECTOR)

Form of Financial Statements (Non-Profit Organisation)
Name of Entity : NATIONAL COUNCIL FOR PROMOTION OF SINDHI LANGUAGE
WEST BLOCK NO. VIII, WING NO. -7, FIRST FLOOR,
R.K. PURAM, NEW DELHI-110066

Receipts & Payments for the period 2020-21

RECEIPTS	2020-21	PAYMENTS	Amount in Rupees 2020-21
1. Opening Balances	2,592.00	1. Expenses	
a) Cash Balances		a) Establishment Expenses	
b) Bank Balances	43,392.00	b) Grant, Subsidies & Projects etc.	11,146,427.00
i. In Current Accounts-SBI	11,070,323.78	c) Administrative Expenses	21,175,832.68
ii. In Saving Accounts-SBI	154,976.00	d) Transportation Expenses	1,282,376.00
iii. Tax Deducted at Source		e) Repairs & Maintenance	450,100.00
		f) Prior Period Expenses	16,402.00
		g) Finance Cost	1,071.00
2. Grants Received	48,750,000.00	2. Payments against Earmarked/Endowment Funds	
a) From Government of India			
b) From State Government			
c) From Other Sources			
(Grants for capital & revenue exp/to be shown separately if available)			
3. Academic Receipts	551,879.00	3. Payments against Sponsored Projects/Schemes	
4. Receipts against Earmarked/Endowment Funds	-	4. Payments against Sponsored Fellowships/Scholarships	
5. Receipts against Sponsored Project/Schemes	-	5. Investments and Deposits made	
		a) Out of Earmarked/Endowments Funds	
		b) Out of Own Funds (Investments - Others)	
6. Receipts against Sponsored Fellowships and Scholarship	-	6. Term Deposits with Scheduled Banks	10,188,734.92
7. Income on Investments from	-	7. Expenditure on Fixed Assets and Capital Work in Progress	4,555,252.00
a) Earmarked/Endowment Funds	-	a) Fixed Assets	
b) Other Investment	-	b) Capital Works - in- Progress	
8. Interest Received on	-	8. Other Payments Including Statutory Payments	
a) Bank Deposits	-	a) Bank Interest	
b) Loans and Advances	-		
c) Savings Bank Accounts	-		
9. Investments Encashed	-	9. Refunds of Grants	364,124.00
10. Term Deposits with Scheduled Banks Encashed	-	10. Deposits and Advances	
11. Other Income (including Prior Period Income)	-	11. Other Payments	
12. Deposits and Advances	-	12. Closing Balances	1,436.00
		a) Cash In Hand	
		b) Bank Balances	929.00
		i. In Current Accounts-SBI	8,551,081.14
		ii. In Saving Accounts-SBI	171,861.00
		iii. Tax Deducted at Source	
13. Miscellaneous Receipts Including Statutory Receipts	-		
14. Any Other Receipts	-		
I) Sale of Council for Publication	-		
II) Misc Income	-		
15. Increase /Decrease Decrease in Current Liabilities	(2,267,536.08)		
Total	58,305,626.70	Total	58,305,626.70

**For NATIONAL COUNCIL FOR
PROMOTION OF SINDHI LANGUAGE**

(DIRECTOR)

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

FIXED ASSETS AS PER ACCOUNTS

S.No.	Head of Assets	Opening Balance	Addition during the Year	Deletion during the Year	Total	Rate of the Depreciation	Depreciation	W.D.V. as on 31.3.2021
1	Computer	262,047.43	283,700.00	-	545,747.43	40%	161,558.97	384,188.46
2	Furniture & Fixture	1,743,573.20	2,889,146.00	-	4,632,719.20	10%	439,521.37	4,193,197.83
3	Air Conditioner	229,228.57	-	-	229,228.57	15%	34,384.29	194,844.28
4	Fax Machine	3,927.38	-	-	3,927.38	15%	589.11	3,338.27
5	Telephone System	268,988.65	-	-	268,988.65	15%	40,348.30	228,640.35
6	Printer	73,101.42	31,878.00	-	104,979.42	15%	13,356.06	91,623.36
7	Photocopier	152,214.84	-	-	152,214.84	15%	22,832.23	129,382.61
8	Fire Extinguisher	14,499.14	-	-	14,499.14	15%	2,174.87	12,324.27
9	U.P.S	301,836.46	149,450.00	-	451,286.46	15%	56,484.22	394,802.24
10	Office Equipment	187,999.00	646,300.00	-	834,299.00	15%	76,672.35	757,626.65
11	LED/TV	35,634.75	355,000.00	-	390,634.75	15%	58,595.21	332,039.54
12	Building	453,963.00	-	-	453,963.00	10%	45,396.30	408,566.70
13	CCTV Camera	7,478.52	199,778.00	-	207,256.52	15%	31,088.48	176,168.04
14	Air Purifier	92,210.08	-	-	92,210.08	40%	36,884.03	55,326.05
15	Microwave	20,077.43	-	-	20,077.43	15%	3,011.61	17,065.82
	Total	3,846,779.87	4,555,252.00	-	8,402,031.87		1,022,897.40	7,379,134.47

**For NATIONAL COUNCIL FOR
PROMOTION OF SINDHI LANGUAGE**

(DIRECTOR)

Form of Financial Statements (Non-Profit Organisation)
Name of Entity : NATIONAL COUNCIL FOR PROMOTION OF SINDHI LANGUAGE
WEST BLOCK NO. VIII, WING NO. -7, FIRST FLOOR,
R.K. PURAM, NEW DELHI-110066

LIST OF ADVANCE AGAINST FINANCIAL ASSISTANCE FOR PUBLICATIONS (WRITER'S)
AS ON 31ST MARCH 2021

S.No.	PARTICULARS	AMOUNT
1.	Dr. Hasso Dadlani	25,000.00
2.	Bineeta Nagpal	24,000.00
3.	Vinod Asudani	9,000.00
4.	Kishore Lalwani	10,000.00
5.	Hundraj Balwani	12,856.00
6.	Dr. Roshan Golani	25,000.00
7.	Heena Agnani	14,329.00
8.	Ramesh Advani	16,875.00
9.	Dilip Sukhwani	25,000.00
10.	Veena Karamchandani	13,059.00
11.	Khushbu Agnani	13,056.00
12.	Rashmi Ramani	25,000.00
13.	Kamla Butani	15,668.00
14.	Kishan Ratnani	15,200.00
15.	Gutam Samrat	16,672.00
16.	Hundraj Balwani	14,353.00
17.	Mahesh Lalchandani	13,056.00
18.	Deepawali Sadarangani	25,000.00
19.	Jagdish Lachhani	25,000.00
20.	Tamanna Matlani	12,000.00
21.	Ashok Manwani	14,000.00
	Total	3,64,124.00

For NATIONAL COUNCIL FOR
PROMOTION OF SINDHI LANGUAGE

(DIRECTOR)