



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

2021-22

West Block No-VIII, Wing - 7,
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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 (NCPSL) for the year ended 31st March, 2022

1. We have audited the attached Balance Sheet of National Council for Promotion of Sindhi Language (NCPSL) as on 31 March 2022, 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 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.
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 Reports/CAG's Audit Reports separately.
3. 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 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 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.
 - (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 and Provisions (Schedule 3)- Rs. 11.74 lakh

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 the Ministry of Education and Accounting Standard 15. This was also pointed out in the report for the year 2020-21 but remedial action has not been taken.

A.2 Assets

A.2.1 Fixed Assets (Schedule 4)- Rs. 67.34 lakh

The above includes building with gross value of Rs. 7.96 lakh and net value of Rs. 3.93 lakh as on 31 March 2022. NCPSL does not own any building, flat or office space. The details of Rs. 7.96 lakh were not provided to audit. In the absence of details audit could not verify the building of Rs. 7.96 lakh shown in the accounts.

B. Significant Accounting Policies (Schedule 23)

NCPSL did not disclose the Significant Accounting Policies on Retirement Benefits.

C. Grant-in-aid

During 2021-22, the Council had received a total grant-in-aid of Rs. 112.00 lakh from the Ministry of Education, Department of Higher Education, out of which Rs. 100.00 lakh was received in March, 2022. It had an opening balance of Rs. 172.29 lakh. Out of the total available funds of Rs. 284.29 lakh, the Council utilized Rs. 283.96 lakh leaving a balance of Rs. 0.33 lakh which was returned to the Ministry.

D. Management Letter

Deficiencies which have not been included in the Audit Report have been brought to the notice of 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 Account and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit Report gives 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 on 31st March, 2022; 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

**Director General of Audit
(Central Expenditure)**

Annexure to the Audit Report

Adequacy of internal audit system

NCPSI does not have any internal audit wing. However, internal audit for the period from April 2017 to March 2022 has been done by the Pay & Accounts office of the Ministry of Education. There is no internal audit manual of the council.

Adequacy of Internal Control System

The post of Junior Accounts Officer has not been filled.

System of physical verification of fixed assets

Physical verification of fixed assets i.e. computers and accessories, furniture and fixtures has been conducted up to 31.03.2022.

The physical verification of books & publication has been conducted up to 2021-22.

System of Physical verification of inventory

The physical verification of stationary & consumable items has been conducted up to 2021-22.

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, 2022

SOURCES OF FUNDS	Schedule	Amount in Rupees	
		2021-22	2020-2021
Corpus/Capital Fund	1	7,147,214.21	8,638,252.00
Designated/Earmarked/Endowment Funds	2	-	18,019,045.51
Current Liabilities & Provisions	3	1,174,316.00	-
Total		8,321,530.21	26,657,300.51

APPLICATION OF FUNDS	Schedule	Amount in Rupees	
		2021-22	2020-2021
Fixed Assets			
Tangible Assets	4	6,733,546.47	7,379,134.47
Intangible Assets		-	-
Capital Work-in-Progress		-	-
Investment From Earmarked/Endowment Funds	5	-	-
Long Term		-	-
Short Term		-	-
Investments - Others	6	-	-
Current Assets	7	1,527,716.74	8,725,307.14
Loans, Advances & Deposits	8	60,267.00	10,552,858.92
Total		8,321,530.21	26,657,300.53

Significant Accounting Policies	23
Contingent Liabilities & Notes to Accounts	24

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, 2022

Amount in Rupees

Particular	Schedule	2021-22	2020-21
INCOME			
Academic Receipts (Fees/Sales of Books)	9	740,584.00	551,879.00
Grants/Subsidies	10	28,126,470.36	51,519,986.65
Income from Investments	11	-	-
Interest Earned	12	-	-
Other Income (Misc.)	13	50.00	-
Prior Period Income	14	-	-
Total		28,867,104.36	52,071,865.65

Particular	Schedule	2021-22	2020-21
EXPENDITURE			
Staff Payments & Benefits (Establishment Expenses)	15	4,495,527.00	11,346,427.00
Academic Expenses	16	-	-
Administrative and General Expenses	17	6,324,320.10	1,282,376.00
Transportation Expenses	18	62,593.00	450,100.00
Repairs & Maintenance	19	57,521.00	16,402.00
Finance Costs	20	1,516.30	1,071.00
Depreciation	4	915,098.00	1,022,897.40
Other Expenses	21	18,111,499.00	21,383,332.64
Prior Period Expenses	22	-	-
Total		29,968,074.40	35,502,606.04

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 (1,100,970.04) 16,569,259.61

Significant Accounting Policies 23
Contingent Liabilities & Notes to Accounts 24

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, 2022

Schedule 1 — Corpus/Capital Fund

Particulars	Amount in Rupees	
	2021-2022	2020-2021
Balance as at the beginning of the year	8,638,255.00	3,457,255.00
Add: Grants Government of India to the extent utilized for capital expenditure	269,510.00	5,181,000.00
Less: Excess Amount added in FY-2020-2021 in Grant in Aid	(659,580.75)	
Total	8,248,184.25	8,638,255.00
(Deduct) Deficit transferred from the Income & Expenditure Account	1,100,970.04	
Balance as at the Year end	7,147,214.21	8,638,255.00

Refer to Notes to Account Point no. 8

For NATIONAL COUNCIL FOR
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(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 2 — Endowment Fund

Particulars	Amount in Rupees	
	2021-22	2020-21
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

A. Current Liabilities

1. Deposit from staff/students		
2. Sundry Creditors :		
a) Financial Assistance for Publication	6,888.00	6,888.00
b) Karamvir Tokas (Godown Rent)	21,262.00	20,812.00
c) Akansha Security Services	387,340.00	343,971.00
d) AK Nagar Taxi Service	-	34,110.00
e) Yashi Handloom	9,800.00	9,800.00
f) Books Writers	10,860.00	10,860.00
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		
6. Other current Liabilities (Unspent General fund)		16,569,259.61

B. Provisions

1. For Taxation		
a) TDS on salary	3,000.00	73,000.00
b) TDS on Contractor	6,678.00	13,261.00
c) TDS on Rent	2,363.00	3,376.00
d) Professional Tax	5,663.00	7,445.00
2. Salary		
a) Salary Payable- Regular staff	165,587.00	318,578.00
b) Salary Payable- Contractual Staff	54,965.00	65,423.00
c) New Pension Scheme Payable	23,454.00	20,358.00
d) Employees' Provident Fund Payable	11,307.00	9,561.00
e) General Provident Fund Payable	-	15,000.00
f) Rajasthan Pensioner Medical Fund Payable	-	875.00
g) State Insurance Payable	-	7,000.00
6. Others (Bank Interest)	465,149.00	488,967.92
	738,166.00	1,023,344.92

For NATIONAL COUNCIL FOR
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(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

Amount in Rupees

A. Grant in Aids from Government of India		172,28840.36	51,314,986.63
Balance B/F		11,200,000.00	
Add: Receipts during the year			
	Total (a)	28,428,840.36	51,314,986.63
		2,81,26,470.36	344,79,708.64
		2,64,510.00	45,53,252.00
Less: Refunds			
Less: Utilized for Revenue Expenditure			
Less: Utilized for Capital Expenditure			
	Total (b)	28,395,980.36	39,034,960.64
	Balance	32,860.00	
		32,860.00	
Returned to Ministry			12,485,826.01
Unutilized Carried forward (a-b)		Nil	Nil
		Nil	Nil
B. UGC Grants- Plan			
Balance B/F			
Receipts during the year	Total (c)		Nil
		Nil	Nil
Less: Refunds			
Less: Utilized for Revenue Expenditure			
Less: Utilized for Capital Expenditure			
	Total (d)		Nil
		Nil	Nil
Unutilized Carried forward (c-d)		Nil	Nil
		Nil	Nil
C. UGC Grants Non Plan			
Balance B/F			
Receipts during the year	Total (e)		Nil
		Nil	Nil
Less: Refunds			
Less: Utilized for Revenue Expenditure			
Less: Utilized for Capital Expenditure			
	Total (f)		Nil
		Nil	Nil
Unutilized Carried forward (e-f)		Nil	Nil
		Nil	Nil
D. Grants from State Govt.			
Balance B/F			
Add: Receipts during the year	Total (g)		Nil
		Nil	Nil
Less: Utilized for Revenue Expenditure			
Less: Utilized for Capital Expenditure			
	Total (h)		Nil
		Nil	Nil
Unutilized Carried forward (g-h)			
		28,428,840.35	51,314,986.63

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
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-110006

SCHEDULE OF FIXED ASSETS FORMING PART OF BALANCE SHEET AS ON 31st MARCH '2022

SCHEDULE 4. FIXED ASSETS

Description		1	2	3	4	5	6	7	8	9	10
		Gross block			Depreciation				Net Block		
S.No.	Assets	Cost/Valuation as at 1st April 2021	Additions during year	Deduction during the year	Cost/Valuation as at 31st March 2022	As at 1st April 2021	For the year	On Deduction during the year	Total upto 31st March 2021	As At 31.3.2022	As At 31.3.2021
1	Furniture & Fixture	5,322,534.60	103,014.00	-	5,425,548.60	1,129,336.77	406,916.00	-	1,536,252.77	3,889,295.83	4,193,197.83
2	Computer	709,586.84	-	-	709,586.84	325,398.38	141,917.00	-	467,315.38	242,271.46	384,188.46
3	Telephone Systems	310,637.00	-	-	310,637.00	81,996.65	23,298.00	-	105,294.65	205,342.35	228,640.35
4	Fax Machine	19,803.00	-	-	19,803.00	16,464.73	1,485.00	-	17,949.73	1,853.27	3,338.27
5	Photocopier	326,390.00	-	-	326,390.00	197,007.39	24,479.00	-	221,486.39	104,903.61	129,382.61
6	Printer HP	202,306.00	-	-	202,306.00	110,682.64	40,461.00	-	151,143.64	51,162.36	91,623.36
7	Fire Extinguisher	46,179.00	149,996.00	-	196,175.00	33,854.73	14,713.00	-	48,567.73	147,607.27	12,324.27
8	U.P.S	681,753.03	-	-	681,753.03	286,950.79	34,088.00	-	321,038.79	360,714.24	394,802.24
9	Office Equipment	953,916.83	16,500.00	-	970,416.83	196,290.18	126,310.00	-	322,600.18	647,816.65	757,626.65
10	LED TV	424,700.00	-	-	424,700.00	92,660.46	21,235.00	-	113,895.46	310,804.54	332,039.54
11	Building	795,820.00	-	-	795,820.00	387,253.30	15,916.00	-	403,169.30	392,650.70	408,566.70
12	CCTV/ Camera	211,279.00	-	-	211,279.00	35,110.96	10,564.00	-	45,674.96	165,604.04	176,168.04
13	Air Purifier	101,511.50	-	-	101,511.50	46,185.45	27,454.00	-	73,639.45	27,872.05	55,326.05
14	Air Conditioner	501,760.51	-	-	501,760.51	306,916.23	25,088.00	-	332,004.23	169,756.28	194,844.28
15	Microwave	23,482.00	-	-	23,482.00	6,416.18	1,174.00	-	7,590.18	15,891.82	17,065.82
Total of Current Year		10,631,659.31	269,510.00	-	10,901,169.31	3,252,524.84	915,098.00	-	4,167,622.84	6,733,546.47	7,379,134.47
Previous Year											
B. Capital Work-in Progress											
Total											

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: 2021-22

Schedule 5 - Investment from Earmarked/Endowment Funds

Particulars	Amount in Rupees	
	2021-2022	2020-2021
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	
	2021-2022	2020-2021
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)
 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: 2021-22

Schedule 7 - Current Assets

Particulars	Amount in Rupees	
	2021-22	2020-21
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	302.00	1436.00
4. Bank Balances :		
a) With scheduled banks :		
- On Current Accounts (SBI)	43509.90	929.00
- On Savings Accounts (SBI)	1301760.84	8551081.14
- On Treasury Single Account (RBI)		
5. Tax Deducted at Source	182144.00	171861.00
Total	1527716.74	8725307.14

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: 2021-22

Schedule B - Loan Advances & Deposits

Amount in Rupees

1. Advance 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 or for value to be received		
a) On Capital Account		
b) Suppliers		
c) Others-Financial Assistance to Publication Writers		364124.00
c) Others-Central Public Works Department (CPWD)	60267.00	
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		10188734.92
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		

For NATIONAL COUNCIL FOR
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(DIRECTOR)

Form of Financial Statements (Non-Profit Organisation)
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Schedules forming part of Receipt & Payment and Income & Expenditure for the Period: 2021-22

Schedule 9 - Academic Receipts

Particulars	Amount in Rupees	
	2021-22	2020-21
1. Entrance Fees		
2. SLIC Fees/Subscription	675,502.00	496,180.00
3. Seminar/ Program Fees		
4. Consultancy Fees		
5. Sale of Books	65,082.00	55,699.00
Total	740,584.00	551,879.00

For NATIONAL COUNCIL FOR
PROMOTION OF SINDHI LANGUAGE
(DIRECTOR)

Form of Financial Statements (Non-Profit Organisation)
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Schedules forming part of Income & Expenditure for the Period: 2021-22

Schedule 10 - Grants/Subsidies (Irrevocable Grants Received)

Particular	Grant from	Total	Amount in Rupees	
			2021-22	2020-21
Balance B/F	17,228,840.36	17,228,840.36	17,228,840.36	51,519,986.65
Add: Receipts during the year	11,200,000.00	11,200,000.00	11,200,000.00	
Balance	28,428,840.36	28,428,840.36	28,428,840.36	51,519,986.65
Less: Utilised for Capital expenditure (A)	269,510.00	269,510.00	269,510.00	4,555,252.00
Balance	28,159,330.36	28,159,330.36	28,159,330.36	46,964,734.65
Less: Return to Ministry	32,860.00	32,860.00	32,860.00	-
Balance	28,126,470.36	28,126,470.36	28,126,470.36	46,964,734.65
Less: Utilized for Revenue Expenditure (B)	28,126,470.36	28,126,470.36	28,126,470.36	34,479,708.64
Balance C/F (C)	-	-	-	12,485,026.01

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.

D- Refer to Notes to Account Point no. 8

For NATIONAL COUNCIL FOR
PROMOTION OF SINDHI LANGUAGE

(DIRECTOR)

Form No. 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: 2021-22

Schedule 11 - Income from Investments

Particulars	Amount in Rupees	
	2021-22	2020-21
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: 2021-22

Schedule 12 - Interest Earned

Particulars	Amount in Rupees	
	2021-22	2020-21
1. Term Deposits :		
a) in scheduled banks	488,967.92	325,545.00
Add due	308,611.08	220,885.92
Less: Received for last years	-	-
b) in non-scheduled banks	-	-
c) in institutions	-	-
d) Others	-	-
2. Saving Accounts :	95,754.00	238,173.00
a) in scheduled banks	-	-
b) in non-scheduled banks	-	-
c) Office Savings Accounts	-	-
d) Others	-	-
3. Loans :	-	-
a) Staff	-	-
b) Others	-	-
4. Interest from Debtors and Other	-	-
5. Interest to be Remitted to Ministry (-)	TRXQXTVP	RYUBSVVP
6. Interest to be paid to Ministry and transfered to Current Liabilities	465,149.00	488,967.92
Balance	-	-

Note : Tax deducted at source to be indicated.

For NATIONAL COUNCIL FOR
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Form of Financial Statements (Non-Profit Organisation)
 Name of the Organisation: **NATIONAL COUNCIL FOR PROMOTION OF SINDHI LANGUAGE**
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Schedules forming part of Receipt & Payment and Income & Expenditure for the Period: 2021-22

Schedule 13 - Other Income

Particulars	Amount in Rupees	
	2021-22	2020-21
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)	50.00	
4. Miscellaneous Income-RTI		
5. Miscellaneous Income-Sale of Scrap		
Total	50.00	

**For NATIONAL COUNCIL FOR
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(DIRECTOR)

Form of Financial Statements (Non-Profit Organisation)
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Schedules forming part of Receipt & Payment and Income & Expenditure for the Period: 2021-22

Schedule 14 - Prior Period Income

Particulars	Amount in Rupees	
	2021-22	2020-21
1. Academic Receipts	-	-
2. Inome from Investments	-	-
3. Interest Earned	-	-
4. Other Income	-	-
Total	-	-

For NATIONAL COUNCIL FOR
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Form of Financial Statements (Non-Profit Organisation)
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Schedules forming part of Receipt & Payment and Income & Expenditure for the Period: 2021-22

Schedule 15 - Staff Payments & Benefits (Establishment Expenses)

Particulars	Amount in Rupees	
	2021-22	2020-21
(a) Salaries and Wages-Regular	2,882,272.00	5,182,392.00
(b) Salaries and Wages-Contractual		5,420,693.00
(c) Remuneration and Honorarium-Regular	15,000.00	15,000.00
(d) Remuneration and Honorarium- Contractual		58,616.00
(e) Expenses on Medical Reimbursement	37,910.00	42,538.00
(f) Leave salary and pension contribution	627,960.00	144,301.00
(g) Employer's Contribution under New Pension Scheme	158,991.00	141,452.00
(h) EPF Expenses	66,714.00	60,435.00
(i) Children Education Allowance	54,000.00	54,000.00
(j) Salary & DA Arrear	460,903.00	
(k) Leave Travel Concession	18,000.00	27,000.00
(l) Travelling Allowance	173,777.00	
Total	4,495,527.00	11,346,427.00

**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,
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Schedules forming part of Receipt & Payment and Income & Expenditure for the Period: 2021-22

Schedule 16 - Academic Expenses

Particulars	Amount in Rupees	
	2021-22	2020-21
a) Expenses on Seminars/Workshops	-	-
b) Payment to Visiting Faculty	-	-
c) Examination	-	-
d) Admission Expenses	-	-
e) Publications	-	-
f) Others	-	-
Total		

**For NATIONAL COUNCIL FOR
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(DIRECTOR)

Form of Financial Statements (Non-Profit Organisation)
Name of Entity : NATIONAL COUNCIL FOR PROMOTION OF SINDHI LANGUAGE
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Schedules forming part of Receipt & Payment and Income & Expenditure for the Period: 2021-22

Schedule 17 - Administrative and General Expenses

Particulars	Amount in Rupees	
	2021-22	2020-21
A. Salary Contractual Staff		
a) Salaries and Wages-Contractual	4,840,048.00	
b) Remuneration and Honorarium- Contractual	64,693.00	
B. Infrastructure		
a) Electricity and Power		7,760.00
b) Water Charge	16,580.00	
c) Insurance		60,242.00
d) Rent, Rates and Taxes-Godown Rent	273,012.00	
C. Communication		
a) Printing and Stationary	61,075.00	297,275.00
b) Postage, Telephone and Internet Charges	345,320.00	320,642.00
D. Others		
a) Book Fair		208,868.00
b) Travelling and Conveyance Expenses	50,570.10	
c) Hospitality		146,920.00
d) Auditors Remuneration		
e) Professional Charge	80,340.00	
f) Advertisement and Publicity		10,598.00
g) Newspaper, Magazines & Journals	2,120.00	6,000.00
h) Interest on Late Deposit TDS	9,045.00	143,748.00
i) Office Exp.	126,914.00	47,283.00
j) Meeting Exp.		33,040.00
k) AMC Charges	454,603.00	
l) Misc Expenses		
Total	6,324,320.10	1,282,376.00

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

(DIRECTOR)

Name

Form of Financial Statements (Non-Profit Organisation)
City : 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: 2021-22

Schedule 18 - Transportation Expenses

Particulars	Amount in Rupees	
	2021-22	2020-21
A. Vehicles (owned by institution)		
a) Running Expenses	-	-
b) Repair & Maintenance	-	-
c) Insurance Expenses	-	-
B. Vehicles taken on rent/lease		
a) Rent/lease Expenses	-	-
C. Vehicle (Taxi) Hiring Expenses		
a) Hiring Expenses	62,593.00	450,100.00
Total	62,593.00	450,100.00

Schedule 19 - Repairs & Maintenance

Particulars	Amount in Rupees	
	2021-22	2020-21
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	-	-
l) Others	57,521.00	16,402.00
Total	57,521.00	16,402.00

**For NATIONAL COUNCIL FOR
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(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: 2021-22

Schedule 20 - Finance Costs

Amount in Rupees

Particulars	2021-22	2020-21
a) Bank Charge	1,516.30	1,071.00
b) Others	-	-
Total	1,516.30	1,071.00

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

Particulars	2021-22	2020-21
I. Grants given to Institutions/Organisations/Individual		
1. Sindhi Language Learning Course	14,192,280.00	14,014,833.00
2. Bulk Purchase	297,586.00	2,458,684.00
3. Advertisement	431,295.00	1,870,877.00
4. Financial Assistant for Publication	2,104,445.00	1,473,181.00
5. Financial Assistant for Voluntary Org.	992,309.00	1,466,489.64
6. Award Money	93,584.00	99,268.00
Total	18,111,499.00	21,383,332.64

Schedule - 22 : Prior Period Expenses

Particulars	2021-22	2020-21
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 accrual basis of accounting.

2. GOVERNMENT GRANT

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

3. FIXED ASSETS

Fixed Assests are stated at cost of acquisition and incidental and direct expenses.

4. DEPRECIATION

Depreciation has been provided on straight line method as per rats specified by Ministry of Education. In respect of additions to/deductions from fixed assets during the period, depreciation has been considered on straight line method and rates specified by the Ministry of Education. Depreciation is provided for the whole year on additions during the year.

Assets	Rate of Depreciation
Furniture & Fixture	7.5
Computer	20
Telephone Systems	7.5
Fax Machine	7.5
Photocopier	7.5
Printer HP	20
Fire Extinguisher	7.5
U.P.S.	5
Office Equipment	7.5
LED/TV	5
Building	2
CCTV/ Camera	5
Air Purifier	7.5
Air Conditioner	5
Microvave	5

5. GRANT & SUBSIDIES

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

For NATIONAL COUNCIL FOR
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(DIRECTOR)

NATIONAL COUNCIL FOR PROMOTION OF SINDHI LANGUAGE
WEST BLOCK NO. VIII, WING NO. -7, FIRST FLOOR,
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SCHEDULE 24:- CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS

1. The council has earned Interest on Fixed Deposits & Saving Bank Account during the financial year 2021-22 Rs.4,65,149.00/- 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	Maharishi Dyanand Saraswati University, Ajmer	Corpus	1.00 Crore
2	2015-16		Corpus	1.00 Crore
	2018-19	Indira Gandhi National Open University, Delhi *		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.
7. The Council has contingent liability of Rs. 3,21,831.00/- towards EPFO, Vadodara, the matter was still pending for settlement.
8. In Schedule-I Corpus/ Capital fund, the excess balance of Rs.6.60 Lakhs, the excess capital expenditure shown in FY 2020-21 reduced in financial statements of 2021-22.
9. In Schedule-4, the depreciation on Air Purifier (Rs.19,841) & on Office equipment (Rs.53,529) has been charged which was pointed out in Audit report of FY 2019-20.
10. In Schedule-10, Grant/subsidies (Irrevocable Grants Received), the unutilized Grant-in-Aid has been worked out as Rs.172.28 Lakhs pointed out in audit report of FY 2020-21. The Council has taken corrected balance in FY 2021-22.
11. The Council has no investment for FY 2021-22.

**For NATIONAL COUNCIL FOR
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(DIRECTOR)

Form of Financial Statements (Non-Profit Organisation)
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WEST BLOCK NO. VIII, WING NO. -7, FIRST FLOOR,
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Receipts & Payments for the period 2021-22

Amount in Rupees

RECEIPTS		2021-22	PAYMENTS		2021-22
1. Opening Balances			4. Expenses		
2. Cash Balances		1,436.00	a) Establishment Expenses		
b) Bank Balances			i) Grant, Subsidies & Projects etc.		4,495,547.00
i) In Current Accounts-SBI		929.00	c) Administrative Expenses		17,747,375.00
ii) In Saving Accounts-SBI		8,551,081.14	d) Transportation Expenses		6,324,326.10
iii) In Treasury Single Account-RBI			ii) Repairs & Maintenance		62,793.00
iv) Tax Deducted at Source		171,861.00	f) Prior Period Expenses		57,521.00
2. Grants Received			g) Finance Cost		
z) From Government of India			u) Payments against Earmarked/Endowment Funds		1,516.30
i) From State Government		11,200,000.00			
ii) From Other Sources & details					
3. A/c for capital & revenue exp/to be shown					
4. x/y/z (if available)					
4. Academic Receipts		740,584.00	3. Payments against Sponsored Projects/Schemes		
5. Receipts against Earmarked/Endowment Funds			4. Payments against Sponsored Fellowships/Scholarships		
6. Receipts against Sponsored Project/Schemes			5. Investments and Deposits made		
7. Receipts against Sponsored Fellowships and Scholarships			z) Out of Earmarked/Endowment Funds		
8. Income on Investments from			i) Out of Own Funds (Investments - Others)		
z) Earmarked/Endowment Funds			6. Term Deposits with Scheduled Banks		
b) Other Investment			7. Expenditure on Fixed Assets and Capital Work in Progress		
9. Interest Received on			z) Fixed Assets		269,150.00
a) Bank Deposits			b) Capital Works - in- Progress		
i) Loans and Advances		10,188,734.92	8. Other Payments Including Statutory Payments		60,267.00
ii) Savings Bank Accounts (Sch-12)					
10. Investments Encashed					
11. Term Deposits with Scheduled Banks Encashed			9. Refunds of Grants		32,860.00
12. Other Income (including Prior Period Income)			10. Deposits and Advances		
13. Deposits and Advances (Sch-8)		50.00	11. Other Payments		
			12. Closing Balances		
			z) Cash In Hand		302.00
			i) Bank Balances		
			ii) In Current Accounts-SBI		43,509.90
			iii) In Saving Accounts-SBI		1,301,760.84
			iv) Tax Deducted at Source		1,82,144.00
14. Miscellaneous Receipts Including Statutory Receipts					
15. Any Other Receipts					
i) Sale of Council for Publication					
ii) Misc Income					
			16. Increase/Decrease		
			z) Increase in Current Liabilities		275,429.92
5. Total		30,854,676.06	Total		30,854,676.06

**For NATIONAL COUNCIL FOR
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(DIRECTOR)