



راشٲريہ سنڌي ٲاشا وکاس ٲريشد

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

2022-23

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 for the year ended 31st March, 2023

We have audited the attached Balance Sheet of National Council for Promotion of Sindhi Language (NCPL) as on 31 March 2023, 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 and Conditions of Service) Act, 1971. The audit has been entrusted for the period up to 2024-25. It is the responsibility of the Council's management. Our responsibility is to express an opinion on these financial statements based on our audit.

The Separate Audit Report contains the comments of the Comptroller & Auditor General of India on the accounting treatment only with regard to classification conformity with the best practices, accounting standards and disclosure norms, etc. Audit observations on transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Economy) 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. 20.20 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 is being pointed out in the report since 2020-21 but remedial action has not been taken.

A.2 ASSETS

A.2.1 Fixed Assets (Schedule 1)- Rs. 62.59 lakh

The above includes one building with gross value of Rs. 7.96 lakh and net value of Rs. 3.77 lakh as on 31st March 2023. 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. This issue was also pointed out in previous year report but no efforts have been done by NCPSL to make the details available to audit.

B. Income and Expenditure Accounts

B.1 Income

B.1.1 Grants/Subsidies (Schedule 10)- Rs. 3.73 crore

The above represents grants utilized for revenue expenditure of Rs. 372.50 lakh. However, grants utilized for revenue expenditure worked out to Rs. 366.17 lakh (total expenditure as per Income Accounts: Rs. 375.23 lakh- Depreciation exp.: Rs. 9.06 lakh). This has resulted in depiction of excess grants utilized in the above Schedule with consequent understatement of Current Liabilities- unutilized grant and overstatement of Capital Fund by Rs. 6.33 lakh each.

C. Significant Accounting Policies (Schedule 23)

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

D. Grant-in-aid

During 2022-23, the Council had received a grant-in-aid of Rs. 457.00 lakh from the Ministry of Education, Department of Higher Education out of which Rs. 212.00 lakh was received in March 2023. The council utilized Rs. 370.49 lakh and returned to Ministry Rs. 80.18 lakh leaving a balance of Rs. 6.33 lakh as on 31st March 2023.

The Council had also received grants-in-aid of Rs. 11.25 lakh from Ministry of Culture for organizing programme under Azadi ka Amrit Mahotsav, out of which Rs 0.04 lakh was utilized leaving a balance of Rs. 11.21 lakh as on 31st March 2023.

E. 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, 2023; and

in so far as they relate to the Income and Expenditure Account of the Surplus for the year ended on
at date:

For and on behalf of the C & AG of India

Place: New Delhi

Director General of Audit

Date:

(Central Expenditure)

Annexure to the Audit Report

1. Adequacy of internal audit system

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

2. Adequacy of internal control system

Internal control needs to be strengthened in following areas:

- The post of Junior Accounts Officer is vacant.
- Non settlement of liabilities outstanding since 2010-11.

3. System of physical verification of assets

- Physical verification of fixed assets i.e. computers and accessories, furniture and fixtures has been conducted up to 31.03.2023.
- The physical verification of books and publication has been conducted up to 31.03.2023.

4. System of physical verification of inventory

The physical verification of stationery & consumable items has been conducted up to 2022-23.

5. Regularity in payment of statutory dues

As per accounts no payment over six months in respect of statutory dues were outstanding as on 31.03.2023.

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, 2023

SOURCES OF FUNDS	Schedule	Amount in Rupees	
		2022-23	2021-22
Corpus/Capital Fund	1	81,09,166.49	7,147,214.21
Designated/Earmarked/Endowment Funds	2	-	-
Current Liabilities & Provisions	3	20,19,523.00	1,174,316.00
Total		101,28,689.49	8,321,530.21

APPLICATION OF FUNDS	Schedule	Amount in Rupees	
		2022-23	2021-22
Fixed Assets			
Tangible Assets	4	6,259,073.21	67,33,546.47
Intangible Assets		-	-
Capital Work-in-Progress		-	-
Investment From Earmarked/Endowment Funds	5	-	-
Long Term			
Short Term			
Investments-Others	6	-	-
Current Assets	7	2,970,906.28	15,27,716.74
Loans, Advances & Deposits	8	8,98,710.00	60,267.00
Total		101,28,689.49	8,321,530.21

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, 2023

Amount in Rupees

Particular	Schedule	2022-23	2021-22
INCOME			
Academic Receipts (Fees/Sales of Books)	9	776,400.00	740,584.00
Grants/Subsidies	10	372,54,429.00	281,26,470.36
Income from Investments	11	-	-
Interest Earned	12	23,476.00	-
Other Income(Misc.)	13	14.01	50.00
Prior Period Income	14	-	-
Total		380,54,319.01	288,67,104.36

Particular	Schedule	2022-23	2021-22
EXPENDITURE			
Staff Payments & Benefits (Establishment Expenses)	15	6,502,943.00	4,495,527.00
Academic Expenses	16	-	-
Administrative and General Expenses	17	72,06,026.37	6,324,320.10
Transportation Expenses	18	4,52,370.00	62,593.00
Repairs & Maintenance	19	69,936.00	57,521.00
Finance Costs	20	904.10	1,516.30
Depreciation	4	905,872.26	915,098.00
Other Expenses	21	222,34,314.00	181,11,499.00
Prior Period Expenses	22	1,51,400.00	-
Total		375,23,765.73	299,68,074.40

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

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, 2023

Schedule 1 — Corpus/Capital Fund

Particulars	Amount in Rupees	
	2022-2023	2021-2022
Balance as at the beginning of the year	71,47,214.21	86,38,255.00
Add: Grants Government of India to the extent utilized for capital expenditure	4,31,399.00	2,69,510.00
Less: Excess Amount added in FY-2020-2021 in Grant in Aid		(6,59,580.75)-
Total	7,578,613.21	8,248,184.25
(Deduct) Deficit transferred from the Income & Expenditure Account	5,30,553.28	-11,00,970.04
Balance as at the Year end	81,09,166.49	71,47,214.21

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, 2023

Schedule 2 — Endowment Fund

Particulars	Amount in Rupees	
	2022-23	2021-22
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
 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, 2023

Schedule 3 — Current Liabilities and Provisions

Amount in Rupees

Particulars	2022-23	2021-22
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)	10,620.00	21,262.00
c) Akansha Security Services	2,88,648.00	387,340.00
d) A K Nagar Taxi Service	38,257.00	
e) MTNL Delhi	4,318.00	
f) Books Writers	10,860.00	10,860.00
g) Yashi Handloom		9,800.00
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	1,121,500.00	
6. Unspent Balance (AKAM)		
7. Others (Bank Interest)	-	4,65,149.00
Total(A)	14,81,091.00	9,01,299.00
B. Provisions		
1. For Taxation		
a) TDS on salary	78,600.00	3,000.00
b) TDS on Contractor	8,272.00	6,678.00
c) TDS on Rent	1,180.00	2,363.00
d) Professional Tax	3,919.00	5,663.00
2. Salary		
a) Salary Payable- Regular staff	3,22,057.00	1,65,587.00
b) Salary Payable- Contractual Staff	39,275.00	54,965.00
c) New Pension Scheme Payable	25,469.00	23,454.00
d) Employees' Provident Fund Payable	11,835.00	11,307.00
e) Registrar- Delhi University	47,825.00	
Total (B)	5,38,432.00	2,73,017.00
Total (A+B)	20,19,523.00	11,74,316.00

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

(DIRECTOR)

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

Schedules forming part of Balance Sheet as at: 31st March, 2023

SCHEDULE 3C-UNUTILISED GRANTS FROM UGC, GOVERNMENT OF INDIA AND STATE GOVERNMENTS		2022-23		Amount in Rupees
Particulars				2021-22
A. Grant in Aids from Government of India			0	
Balance B/F		46825000.00		17200000.00
Add: Receipts during the year	Total (a)	46825000.00		11200000.00
		37254429.00		28418000.00
Less: Refunds		431399.00		2812000.00
Less: Utilized for Revenue Expenditure				2882000.00
Less: Utilized for Capital Expenditure	Total (b)	37685828.00		28795000.00
	Balance	9139172.00		12300.00
		8017672.00		12300.00
Returned to Ministry		1121500.00		
Unutilized Carried forward (a-b)				
			Nil	Nil
B. UGC Grants: Plan				
Balance B/F				
Receipts during the year	Total (c)			
			Nil	Nil
Less: Refunds				
Less: Utilized for Revenue Expenditure				
Less: Utilized for Capital Expenditure	Total (d)			
			Nil	Nil
Unutilized Carried forward (c-d)				
			Nil	Nil
C. UGC Grants Non Plan				
Balance B/F				
Receipts during the year	Total (e)			
			Nil	Nil
Less: Refunds				
Less: Utilized for Revenue Expenditure				
Less: Utilized for Capital Expenditure	Total (f)			
			Nil	Nil
Unutilized Carried forward (e-f)				
			Nil	Nil
D. Grants from State Govt.				
Balance B/F				
Add: Receipts during the year	Total (g)			
			Nil	Nil
Less: Utilized for Revenue Expenditure				
Less: Utilized for Capital Expenditure	Total (h)			
			Nil	Nil
Unutilized Carried forward (g-h)				
			Nil	
Grand Total (A+B+C+D)			40	28428000.00

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
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

SCHEDULE OF FIXED ASSETS FORMING PART OF BALANCE SHEET AS ON 31st MARCH 2023

SCHEDULE 4 - FIXED ASSETS

Amount in Rupees

		1	2	3	4	5	6	7	8	9	10
	Description	Gross block				Depreciation			Net Block		
S. No.	Assets	Cost/Valuation as at 1st April 2022	Additions during year	Deduction during the year	Cost/Valuation as at 31st March, 2023	As at 1st April 2022	For the year	On Deduction during the year	Total upto 31st March 2023	As At 31.3.2023	As At 31.3.2022
1	Furniture & Fixture	54,25,548.60	3,270.00	-	54,28,818.60	15,36,252.77	407,161.40	-	19,43,414.17	34,85,404.44	38,89,295.83
2	Computer	7,09,586.84	204,600.00	-	9,14,186.84	467,315.38	1,82,837.37	-	6,50,152.75	2,64,034.09	2,42,271.46
3	Telephone Systems	3,10,637.00		-	3,10,637.00	105,294.65	23,297.78	-	128,592.43	1,82,044.58	2,05,342.35
4	Fax Machine	19,803.00		-	19,803.00	17,949.73	1,485.23	-	19,434.96	368.05	1,853.27
5	Photocopier	3,26,390.00		-	3,26,390.00	2,21,486.39	24,479.25	-	245,965.64	80,424.36	1,04,903.81
6	Printer HP	2,02,306.00	71,600.00	-	2,73,906.00	1,51,143.64	54,781.20	-	205,924.84	67,981.16	51,182.36
7	Fire Extinguisher	1,96,175.00		-	1,96,175.00	48,567.73	14,713.13	-	63,280.86	1,32,894.15	1,47,807.27
8	U.P.S	6,81,753.03		-	6,81,753.03	3,21,038.79	34,087.65	-	355,126.44	3,26,626.59	3,80,714.24
9	Office Equipment	9,70,416.83	42,429.00	-	10,12,845.83	3,22,600.18	75,963.44	-	398,563.62	8,14,282.21	8,47,818.85
10	LED/TV	4,24,700.00	47,500.00	-	4,72,200.00	1,13,895.46	23,610.00	-	137,505.46	3,34,694.54	3,10,804.54
11	Building	7,95,820.00	-	-	7,95,820.00	4,83,169.30	15,916.40	-	419,085.70	3,78,734.30	3,32,650.70
12	CCTV/Camera	2,11,279.00	62,000.00	-	2,73,279.00	45,674.96	13,663.95	-	59,338.91	2,13,940.09	1,85,804.04
13	Air Purifier	1,01,511.50	-	-	1,01,511.50	73,639.45	7,613.36	-	81,252.81	20,258.69	27,972.05
14	Air Conditioner	5,01,760.51	-	-	5,01,760.51	3,32,004.23	25,088.03	-	357,092.26	1,44,668.25	1,89,756.28
15	Microwave	23,482.00	-	-	23,482.00	7,590.18	1,174.10	-	8,764.28	14,717.72	15,891.82
	Total of Current Year	109,01,169.31	4,31,399.00	-	113,32,568.31	41,67,622.84	9,05,872.26	-	50,73,495.10	62,59,073.21	67,33,546.47
	Previous Year										
	B. Capital Work-in Progress									62,59,073.21	67,33,546.47
	Total										

For NATIONAL COUNCIL FOR PROMOTION
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, 2023

Schedule 5 - Investment from Earmarked/Endowment Funds

Particulars	Amount in Rupees	
	2022-2023	2021-2022
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	
	2022-2023	2021-2022
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 Balance Sheet as at: 31st March, 2023

Schedule 7 - Current Assets

Particulars	Amount in Rupees	
	2022-23	2021-22

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	1,819.00	302.00
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4. Bank Balances:

a) With scheduled banks:

-On Current Accounts (SBI)	37,053.93	43,509.90
-On Savings Accounts (SBI)	27,97,525.35	13,01,760.84
-On Treasury Single Account (RBI)		

5. Tax Deducted at Source	1,34,508.00	1,82,144.00
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Total	29,70,906.28	15,27,716.74
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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

Schedules Forming Part of Balance Sheet as at : 31st March, 2023

Schedule 8 - Loan Advances & Deposits

Particulars	2022-23	Amount in Rupees 2021-22
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-Dr. Ambedkar International Centre (FAVO)	1,35,700.00	
c) Others-DAVP (Advertisement)	7,63,010.00	60,267.00
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		
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		
Total	8,98,710.00	60,267.00

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: 2022-23

Schedule 9 - Academic Receipts

Particulars	Amount in Rupees	
	2022-23	2021-22
1. Entrance Fees		
2. SLLC Fees/Subscription	7,30,500.00	675,502.00
3. Seminar/Program Fees		
4. Consultancy Fees		
5. Sale of Books	45,900.00	65,082.00
Total	7,76,400.00	7,40,584.00

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 BLOOMINGDALE, WING NO. -7, FIRST FLOOR,
R.K. LAXMI RAM, NEW DELHI-110066

Schedules forming part of Income & Expenditure for the Period: 2022-23

Schedule 10 - Grants/Subsidies (Irrevocable Grants Received)

Particular	Grant from Govt. of India (MoE)	Grant from MoC (AKAM)	Total	Amount in Rupees	
				2022-23	2021-22
Balance B/F					172,28,841.29
Add: Receipts during the year	45,700,000.00	11,25,000.00	46,825,000.00	46,825,000.00	11,200,000.00
Balance	45,700,000.00	1,125,000.00	46,825,000.00	46,825,000.00	28,428,841.29
Less: Utilised for Capital expenditure (A)	431,399.00		431,399.00	431,399.00	269,510.00
Balance	45,268,601.00	1,125,000.00	46,393,601.00	46,393,601.00	28,159,331.29
Less: Return to Ministry	8,017,672.00		8,017,672.00	8,017,672.00	32,860.00
Balance	37,250,929.00	1,125,000.00	38,375,929.00	38,375,929.00	28,126,471.29
Less: Utilized for Revenue Expenditure(B)	37,250,929.00	3,500.00	37,254,429.00	37,254,429.00	28,126,471.29
Balance C/F (C)		1,121,500.00	1,121,500.00	1,121,500.00	

- 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 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: 2022-23

Schedule 11 - Income from Investments

Particulars	Amount in Rupees	
	2022-23	2021-22
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: 2022-23

Schedule 12 - Interest Earned

Particulars	Amount in Rupees	
	2022-23	2021-22
1. On Term Deposits:		
a) With scheduled banks	-	-
Add due	-	-
Less: Received for last years	-	488,967.72
b) With non-scheduled banks	-	308,611.00
c) With institutions	-	-
d) others	23,476.00	95,754.00
2. On Saving Accounts:	-	-
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	-	4,28,184.00
5. Interest Remitted to Ministry [-]	-	4,65,149.00
6. Balance to be paid to Ministry and transferred to Current Liabilities	-	-
Balance	23,476.00	-

Note : Tax deducted at source to be indicated.

**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: 2022-23

Schedule 13 - Other Income

Amount in Rupees

Particulars	2022-23	2021-22
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)	10.00	50.00
4. Miscellaneous Income- RTI	4.01	
5. Miscellaneous Income		
Total	14.01	50.00

For NATIONAL COUNCIL FOR
PROMOTION OF SINDHI LANGUAGE
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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

Schedule Prior Period Income 2022-23

Schedule 14 - Prior Period Income

Particulars	Amount in Rupees	
	2022-23	2021-22
1. Academic Receipts	-	-
2. Inome from Investments	-	-
3. Interest Earned	-	-
4. Other Income	-	-
Total	-	-

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

(DIRECTOR)

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

Schedules forming part of Receipts & Payments and Income & Expenditure for the Period: 2022-23

Schedule 15 - Staff Payments & Benefits (Establishment Expenses)

Particulars	Amount in Rupees	
	2022-23	2021-22
(a) Salaries and Wages-Regular	53,77,071.00	28,82,272.00
(b) Remuneration and Honorarium-Regular	13,500.00	15,000.00
(c) Expenses on Medical Reimbursement	8,434.00	17,910.00
(d) Leave salary and pension contribution	6,93,324.00	6,27,960.00
(e) Employer's Contribution under NPS	1,94,315.50	1,58,991.00
(f) Employer's Contribution under EPF	74,405.00	66,714.00
(g) Children Education Allowance	33,750.00	54,000.00
(h) Salary & DA Arrear	90,823.00	460,903.00
(i) Leave Travel Concession		18,000.00
(j) Travelling Allowance		1,73,777.00
(k) Interest on Late Interest NPS	17,320.50	
Total	65,02,943.00	44,95,527.00

For NATIONAL COUNCIL FOR
 PROMOTION OF SINDHI LANGUAGE

(DIRECTOR)

Form of Income Tax Return for Non-Profit Organisation
 Name of Entity : NATIONAL COUNCIL FOR PROMOTION OF SINDHI LANGUAGE
 WEST 1st FLOOR, WING NO. VIII, WING NO. -7, FIRST FLOOR,
 PHASE II, CONDOMINIUM, NEW DELHI-110066

Schedules forming part of Receipt & Payment and Income & Expenditure for the Period:2022-23

Schedule 16 - Academic Expenses

Particulars	2022-23	Amount in Rupees
		2021-2022
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)

No. 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 R&P and Account for the period 2022-23

Schedule 17 - Administrative and General Expenses

		Amount in Rupees	
Particulars	2022-23	2021-22	
A. Salary Contractual Staff			
a) Salaries and Wages-Contractual	5,059,006.00	48,40,048.00	
b) Remuneration and Honorarium- Contractual	58,738.00	64,693.00	
B. Infrastructure			
a) Electricity and Power	29,755.00	16,580.00	
b) Water Charge			
c) Insurance			
d) Rent, Rates and Taxes- Godown Rent	2,36,200.00	2,73,012.00	
C. Communication			
a) Printing and Stationary	170,189.00	61,075.00	
b) Postage, Telephone and Internet Charges	135,992.00	345,320.00	
D. Others			
a) Book Fair	93,581.00		
b) Travelling and Conveyance Expenses	254,468.37	50,570.10	
c) Recruitment Expenses	281,400.00		
d) Auditors Remuneration	84,700.00		
e) Professional Charge	74,490.00	80,340.00	
f) Advertisement and Publicity	21,858.00		
g) Newspaper, Magazines & Journals	9,287.00	2,120.00	
h) TDS Refund to Ministry	45,414.00	9,045.00	
i) Office Exp.	53,346.00	126,914.00	
j) Meeting Exp.	1,20,543.00		
k) AMC Charges	4,09,643.00	454,603.00	
l) Misc. Expenses	67,416.00		
Total	72,06,026.37	63,24,320.10	

**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 R & P and Account for the period 2022-23

Schedule 18 - Transportation Expenses

Particulars	2022-23	Amount in Rupees
		2021-22
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	4,52,370.00	62,593.00
Total	4,52,370.00	62,593.00

Schedule 19 - Repairs & Maintenance

Particulars	2022-23	2021-22
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	69,936.00	57,521.00
l) Others	69,936.00	57,521.00
Total	69,936.00	57,521.00

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 R&P and Account for the period 2022-23

Schedule 20 - Finance Costs

Amount in Rupees

Particulars	2022-23	2021-22
a) Bank Charge	904.10	1,516.30
b) Others	-	-
Total	904.10	1,516.30

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

Particulars	2022-23	2021-22
I. Grants given to Institutions/ Organisations /Individual		
1. Sindhi Language Learning Course	221,19,244.00	141,92,280.00
2. Bulk Purchase	30,825.00	2,97,586.00
3. Advertisement	6,500.00	4,31,295.00
4. Financial Assistant for Publication	28,580.00	21,04,445.00
5. Financial Assistant for Voluntary Org.	40,665.00	9,92,309.00
6. Award Money	5,000.00	43,584.00
7. AKAM	3,500.00	-
Total	222,34,314.00	181,11,499.00

Schedule - 22 : Prior Period Expenses

Particulars	2022-23	2021-22
1. Establishment Expenses	-	-
2. Academic Expenses(SLCC)	1,51,400.00	-
3. Administrative Expenses	-	-
4. Transport Expenses	-	-
5. Repairs & Maintenance	-	-
6. Other Expenses	-	-
Total	1,51,400.00	-

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

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 Assets are stated at cost of acquisition and incidental and direct expenses.

4.DEPRECIATION

Depreciation has been provided on straight line method as per rates 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
Microwave	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)

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

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 enters with Corpus fund mentioned below for Promotion of Sindhi Language at different parts of Country.

Amount in Lacs						
S. No	Financial Year	Name of Chair/Study Centre	Fund Type	Amount	Interest earned upto 2022-23	Total Amount Available
1	2015-16	Maharishi Dayanand Saraswati University, Ajmer	Corpus	1.00	74.79 (2021-22)	174.79 (2021-22)
2	2015-16 2018-19	Indira Gandhi National Open University, Delhi *	Corpus	1.00 1.00	66.71	266.42
3	2015-16	Devi Ahilya Viswavidhyalaya, Indore	Corpus	1.00	30.87 (2021-22)	130.87 (2021-22)
4	2015-16	Central University of Gujarat, Gujarat	Corpus	1.00	31.54	128.44
5	2017-18	Ram Manohar Lohiya Avadh University, Faizabad	Corpus	1.00	24.21	118.91
6	2018-19	Pt. Ravi Shankar Shukla University, Raipur	Corpus	1.00	24.28	122.23

- * 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. As on 31.03.2023, out of Rs.1.00 Crore, balance of Rs.57.41 Lakhs is available.
- 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 issued 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 2022-23. The same has been treated as Grant in Aid and Current revenue reserve will be reflected in Current Liabilities.

For 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

SCHEDULE 24: CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS

7. The Council has contingent liability of Rs. 3,21,831.00/- towards EPFO, Vadodara, the matter was still pending for settlement.
8. The Council has no investment for FY 2022-23.
9. The cost of Batteries includes cost of inventories. This was not separately indicated by the supplier. Therefore the book value including cost of inverter has been reduced from the gross value. It is stated that point may be settled.
10. The Council has been purchasing books under Bulk Purchase scheme. Therefore, the expenditure involved on the purchase of books is included in the annual account of Council. As regards supply of free books under the above scheme these are also being sent to libraries free of cost. It is further stated that there should not be two types of assets that is one created out of Government Grant & other created out of free gifts.
11. The audit has objected an expenditure of Rs.9.92 Lakhs is shown against the Financial Assistance to Voluntary Organization. The audit has desired that list of Voluntary Organizations need to be annexed with Annual Accounts. It is stated that the details of Voluntary Organizations to whom the financial assistance is given is shown in the schedule to accounts. This shown to audit each year. It is therefore stated that the point may not be insisted.
12. The amount of interest received raised by audit in FY 2021-22, the amount pertains to Ministry of Education which has been remitted. It is further clarified that there is no financial effect on accounts.

For NATIONAL COUNCIL FOR
PROMOTION OF SINDHI LANGUAGE
(DIRECTOR)

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

Name:

Receipt & Payment for the Period: 2022-23

Amount in Rupees

RECEIPTS	2023-24	PAYMENTS	2023-24
1. Opening Balance		1. Expenses	85,02,941.00
a) Cash Balances	302.00	a) Establishment Expenses	222,34,114.00
b) Bank Balances		b) Grant, Subsidies & Projects etc.	72,06,026.37
i. In Current Accounts-SBI	43,509.90	c) Administrative Expenses	4,52,170.00
ii. In Saving Accounts-SBI	13,01,760.84	d) Transportation Expenses	69,936.00
iii. In Treasury Single Account-RBI		e) Repairs & Maintenance	1,51,800.00
iv. Tax Deducted at Source	182,144.00	f) Prior Period Expenses	904.10
		g) Finance Cost	
		2. Payments against Earmarked/ Endowment Funds	
	457,00,000.00		
2. Grants Received		3. Payments against Sponsored Projects/ Schemes	
a) From Government of India		4. Payments against Sponsored Fellowships/ Scholarships	
b) From State Government		5. Investments and Deposits made	
c) From Other Sources & details		a) Out of Earmarked/ Endowments Funds	
[Grants for capital & revenue exp/ to be shown	776,414.01	b) Out of Own Funds (Investments-Others)	
Separately if available]		6. Term Deposits with Scheduled Banks	
3. Academic Receipts	1,125,000.00	7. Expenditure on Fixed Assets and Capital Working Progress	4,31,399.00
4. Receipts against Earmarked/ Endowment Funds		a) Fixed Assets	
5. Receipts against Sponsored Project /Schemes (AKAM)		b) Capital Works-in-Progress	
		8. Other Payments Including Statutory Payments	
6. Receipts against Sponsored Fellowships and Scholarships			
7. Income on Investments from		9. Refunds of Grants	80,17,672.00
a) Earmarked/ Endowment Funds		10. Deposits and Advances	1,35,700.00
b) Other Investment		a) Dr. Ambedkar International Centre	7,63,010.00
8. Interest Received on		b) Advertisement	
a) Bank Deposits	23,476.00	11. Other Payments	4,65,149.00
b) Loans and Advances		a) Interest remitted to ministry on grant	
c) Savings Bank Accounts		12. Closing Balances	1,819.00
9. Investments Encashed		a) Cash in Bank	
10. Term Deposits with Scheduled Banks Encashed		b) Bank Balances	37,05,193
		i. In Current Accounts- SBI	27,97,525.35
		ii. In Saving Accounts-SBI (including AKAM)	
		iii. In Treasury Single Account-RBI	1,34,508.00
		iv. Tax Deducted at Source	
11. Other Receipts (including Prior Period Income)			
12. Deposits and Advances (Sch-B)			
13. Miscellaneous Receipts Including Statutory Receipts			
14. Any Other Receipts	2,49,123.00		
i) Decrease in current Liab.			
Total	494,01,729.75	Total	494,01,729.75

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