



راشٽريہ سنڌي ڀاشا 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

2023-24

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, 2024

1. We have audited the Balance Sheet of National Council for Promotion of Sindhi Language (NCPSL) as on 31 March 2024, 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.

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.

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.

(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. 34.15 lakh

(i) The above includes an amount of Rs. 1.83 lakh in respect of Grants released by Ministry of Culture for Azadi ka Amrit Mahotsav but the same was already remitted to Ministry in March 2024. The balance in Schedule 10 (Grants/Subsidies) is also shown as Nil. This resulted in overstatement of Current Liabilities and Provisions and Current Assets by Rs. 1.83 lakh.

(ii) Provisions for retirement benefits viz Leave encashment and Gratuity of Rs. 24.84 lakh shown in the accounts has been done on the basis of completed service of the employees and not on the basis of actuarial valuation. This is in contravention of the format of accounts prescribed by the Ministry of Education.

A.2 Assets

A.2.1 Fixed Assets (Schedule 4) - Rs. 53.93 lakh

Depreciation amounting to Rs. 9.50 lakh has been charged on the fixed assets during the year. The depreciation calculation sheet was not provided to audit. In the absence of calculation sheet, audit could not verify the depreciation charged by NCPSL.

A.2.2 Current Assets (Schedule 7) - Rs. 14.19 lakh

The above includes Claims Receivable (TDS Receivable) amounting to Rs. 1.35 lakh which pertains to the period 2014-15. Since this claims has been pending for a long time, the realisability of these claims needs to be reviewed and appropriate action taken in accounts.

B. Income & Expenditure

B.1 Income

B.1.1 Grants/Subsidies (Schedule 10)- Nil

During the Certification audit of the annual accounts for the year 2022-23, Audit pointed out that the grant utilized for revenue expenditure was taken as Rs. 372.50 lakh in the accounts (Schedule 10). However, grants utilized for revenue expenditure worked out to Rs. 366.17 lakh (total expenditure as per I&E Accounts: Rs. 375.23 lakh - Depreciation exp.: Rs. 9.06 lakh). This resulted in depiction of excess grants utilized in Schedule 10 with consequent understatement of Current Liabilities-unutilized grant and overstatement of Capital Fund by Rs. 6.33 lakh each.

Despite being pointed out in the SAR for the year 2022-23, no rectification has been carried out by the Council. In the accounts for the year 2023-24 the Council has shown 'Nil' opening balance under head grant from Ministry instead of the opening balance of Rs. 6.33 lakh as pointed out in the SAR for the year 2022-23. This resulted in understatement of Current Liabilities-unutilized grant and overstatement of Capital Fund by Rs. 6.33 lakh each.

C. Grant-in-Aid

During 2023-24, the National Council for Promotion of Sindhi Language (NCPSL) received grants-in-aid amounting to Rs. 5.96 crore from the Government of India, Ministry of Education, Department of Higher Education. It had an opening balance of Rs. 6.33 lakh (as per previous SAR). Out of the total fund Rs. 6.02 crore, the grants-in-aid of Rs. 4.94 crore was utilized during the year and Rs. 1.02 crore was refunded to the Ministry leaving balance of Rs. 6.33 lakh as on 31.03.2024.

The Council had an opening balance of Rs. 11.22 lakh from the Grants-in-aid received from the Ministry of Culture for organizing programme under Azadi ka Amrit Mahotsav, out of which, grant amounting to Rs. 9.39 lakh was utilized and Rs. 1.83 lakh was remitted back to the Ministry leaving the Nil balance as on 31 March 2024.

D. Management Letter

Deficiencies which have not been included in the Audit Report have been brought to the notice of Directors, NCPSL, Delhi 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, give a true and fair view in conformity with accounting principles generally accepted in India.
- a. in so far as they relate to the Balance Sheet of the state of affairs of the National Council for Promotion of Sindhi Language as on 31st March, 2024; 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

1. NCPSL does not have any internal audit wing. However, internal audit for the period from 2017-22 has been done by office of the Principal Chief Controller of Accounts, Ministry of Education.
- There is no internal audit manual of the Council.

Adequacy of internal control system

2. The internal control needs strengthening in the following areas:
09 paras of statutory audit pertaining to the period from 2009-17 and 04 paras on Internal audit are outstanding as on 31 March 2024.

System of physical verification of fixed assets

3. Physical verification of fixed assets including books and publications has been conducted up to 2023-24.

System of physical verification of inventory

4. Physical verification of inventory like stationary and consumable items was conducted up to 2023-24.

Regularity in payment of statutory dues

5. As per accounts, no payments for over six months in respect of statutory dues were outstanding as on 31-03-2024.

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, 2024

SOURCES OF FUNDS	Schedule	Amount in Rupees	
		2023-24	2022-23
Corpus/Capital Fund	1	36,28,567.97	81,09,166.49
Designated/Earmarked/Endowment Funds	2	-	-
Current Liabilities & Provisions	3	34,15,356.00	20,19,523.00
Total		70,43,923.97	101,28,689.49

APPLICATION OF FUNDS	Schedule	Amount in Rupees	
		2023-24	2022-23
Fixed Assets			
Tangible Assets	4	53,93,011.978	6,259,071.21
Intangible Assets		-	-
Capital Work-in-Progress		-	-
Investment From Earmarked/Endowment Funds	5	-	-
Long Term			
Short Term			
Investments-Others	6	-	-
Current Assets	7	14,19,315.00	2,970,906.28
Loans, Advances & Deposits	8	2,31,597.00	8,98,710.00
Total		70,43,923.97	101,28,689.49

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, 2024

Particular	Schedule	Amount in Rupees	
		2023-24	2022-23
INCOME			
Academic Receipts (Fees/Sales of Books)	9	9,27,345.00	776,400.00
Grants & Subsidies	10	4,90,85,168.00	3,72,54,429.00
Income from Investments	11	-	-
Interest Income	12	35,366.00	23,476.00
Other Income (Misc.)	13	193.00	14.01
Prior Period Income	14	-	-
Total		5,00,48,072.00	3,80,54,319.01

Particular	Schedule	2023-24	2022-23
EXPENDITURE			
Staff Payments & Benefits (Establishment Expenses)	15	1,06,69,864.00	6,502,943.00
Academic Expenses	16		
Administrative and General Expenses	17	72,52,347.54	72,06,026.37
Transportation Expenses	18	4,87,300.00	4,52,370.00
Repairs & Maintenance	19	2,35,547.00	69,936.00
Finance Costs	20	286.74	904.10
Depreciation	4	9,50,210.24	905,872.26
Other Expenses	21	3,52,11,911.00	2,22,34,314.00
Prior Period Expenses	22	12,675.00	1,51,400.00
Total		5,48,20,141.52	3,75,23,765.73

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

(47,72,069.52) 5,30,553.28

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, 2024

Schedule 1 — Corpus/Capital Fund

Particulars	Amount in Rupees	
	2023-2024	2022-2023
Balance as at the beginning of the year	81,09,166.49	71,47,214.21
Add: Grants Government of India to the extent utilized for capital expenditure	2,91,471.00	4,31,199.00
Less: Excess Amount added in FY-2020-2021 in Grant in Aid		
Total	84,00,637.49	75,78,613.21
Surplus transferred from the Income & Expenditure Account	(47,72,069.52)	5,30,553.28
Balance as at the Year end	36,28,567.97	81,09,166.49

**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, 2024

Schedule - 2 — Endowment Fund

Particulars	Amount in Rupees	
	2023-2024	2022-2023
Opening Balance	-	-
Additions during the year	-	-
Income from investments	-	-
Accrued interest on investment/advances	-	-
Interest on savings bank A/c.	-	-
Other	-	-
Total (A)	-	-
Application/Expenditure of Fund		
Capital Expenditure	-	-
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, 2024

Schedule 3 — Current Liabilities and Provisions

Particulars	Amount in Rupees	
	2023-24	2022-23
A. Current Liabilities		
1. Deposit from staff/students	-	-
2. Sundry Creditors		
a) Financial Assistance for Publication	-	6,886.00
b) Karamvir Tokas (Godown Rent)	11,800.00	10,620.00
c) Akash Security Services	-	2,88,648.00
d) A.K. Nagar Taxi Service	-	38,257.00
e) MTNL (Delhi)	5,443.00	4,318.00
f) Books Writers	-	10,860.00
g) India Trip Planner	38,159.00	-
h) India Post	738.00	-
i) AAE Charges	6,490.00	-
j) NPS Charges	135.00	-
k) AKAM Ministry	1,82,642.00	-
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. Unspent Balance (AKAM)	-	11,21,500.00
7. Others (Bank Interest)	-	-
Total(A)	2,45,407.00	14,81,091.00
B. Provisions		
1. For Taxation		
a) TDS on salary	85,200.00	78,600.00
b) TDS on Contractor	6,671.00	8,272.00
c) TDS on Rent	-	1,180.00
d) TDS on Professional Fees	4,500.00	-
e) Professional Tax	-	3,919.00
f) Gratuity	12,39,577.00	-
g) Leave Encashment	12,44,533.00	-
2. Salary		
a) Salary Payable- Regular staff	4,38,349.00	3,22,057.00
b) Salary Payable- Contractual Staff	45,500.00	39,275.00
c) New Pension Scheme Payable	44,955.00	25,469.00
d) Employees' Provident Fund Payable	12,839.00	11,835.00
e) Registrar- Delhi University	47,825.00	47,825.00
Total (B)	31,69,949.00	5,38,432.00
Total (A+B)	34,15,356.00	20,19,523.00

**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 Balance Sheet as at : 31st March, 2024

SCHEDULE 1: UNUTILISED GRANTS FROM UGC, GOVERNMENT OF INDIA AND STATE GOVERNMENTS

Particulars		Amount in Rupees	
		2023-24	2022-23
1. Government of India			
1.1 Grants received during the year		11,21,500.00	0
	Total (a)	5,96,00,000.00	4,68,25,000.00
2. Less: Revenue Expenditure		6,07,12,500.00	4,68,25,000.00
3. Less: Capital Expenditure		5,36,44,303.31	1,72,54,829.00
	Total (b)	2,91,471.00	4,31,399.00
	Balance	5,39,35,774.31	1,76,85,828.00
	Total (c)	67,76,725.690	91,39,172.00
4. Less: Carried forward (a-b)		1,02,23,361.00	88,17,672.00
	Balance B/F		11,21,500.00
5. Grants from State Govt.			
5.1 Grants received during the year		Nil	Nil
	Total (c)		
6. Less: Revenue Expenditure		Nil	Nil
7. Less: Capital Expenditure			
	Total (d)		
8. Less: Carried forward (c-d)		Nil	Nil
9. Non Plan Balance B/F			
9.1 Receipts during the year		Nil	Nil
	Total (e)		
10. Less: Refunds		Nil	Nil
11. Less: Utilized for Revenue Expenditure Less: Utilized for Capital Expenditure			
	Total (f)		
12. Unutilized Carried forward (e-f)		Nil	Nil
13. Grants from State Govt.			
13.1 Grants received during the year		Nil	Nil
	Total (g)		
14. Less: Utilized for Revenue Expenditure		Nil	Nil
15. Less: Utilized for Capital Expenditure			
	Total (h)		
16. Unutilized Carried forward (g-h)		Nil	Nil
Grand Total (A+B+C+D)		6,07,12,500.00	4,68,25,000.00

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
PROMOTION OF SINDHI LANGUAGE**

(DIRECTOR)

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

SCHEDULE 4 - FIXED ASSETS

S. No.	Description	Gross block			Depreciation			Net block		
		1	2	3	4	5	6	7	8	9
		Cost/Valuation as at 1st April 23	Additions during year	Deduction during the year	Cost/Valuation as at 31st March, 2024	As at 1st April 2023	Rate of Dep	For the year	Gross block as at 31st March 2024	As At 31.3.2023
1	Furniture & Fixture	54,28,818.60	-	-	54,28,818.60	19,43,414.17	7.5	4,07,161.40	23,50,315.56	30,78,145.25
2	Computer	9,14,186.84	2,48,325.00	-	11,62,511.84	6,50,152.75	20	2,32,502.37	8,82,855.12	2,79,356.72
3	Telephone Systems	3,10,637.00	-	-	3,10,637.00	1,26,592.43	7.5	23,297.78	1,51,830.20	1,56,146.81
4	Fax Machine	19,803.00	-	-	19,803.00	19,434.96	7.5	368.04	19,803.00	1,82,044.58
5	Photocopier	3,26,390.00	-	-	3,26,390.00	2,45,965.64	7.5	24,479.25	2,70,444.89	55,945.11
6	Printer HP	2,73,906.00	-	-	2,73,906.00	2,05,924.84	20	54,781.20	2,60,706.04	13,199.96
7	Fire Extinguisher	1,96,175.00	-	-	1,96,175.00	63,260.86	7.5	14,713.13	77,993.98	1,18,181.23
8	U.P.S	6,81,753.03	-	-	6,81,753.03	3,55,126.44	5	34,087.65	3,89,214.09	2,92,538.94
9	Office Equipment	10,12,845.83	43,146.00	-	10,55,991.83	3,98,563.62	7.5	79,199.39	4,77,763.00	5,78,228.92
10	LED/TV	4,72,200.00	-	-	4,72,200.00	1,37,505.46	5	23,610.00	1,61,115.46	3,11,084.54
11	Building	7,96,820.00	-	3,76,734.30	4,19,085.70	4,19,085.70	2	-	4,19,085.70	3,76,734.30
12	CCTV/Camera	2,73,279.00	-	-	2,73,279.00	59,338.91	5	13,663.95	73,002.86	2,00,276.14
13	Air Purifier	1,01,511.50	-	-	1,01,511.50	81,252.81	7.5	7,613.36	88,868.19	12,845.33
14	Air Conditioner	5,01,760.51	1,69,412.30	-	6,71,172.81	3,57,092.26	5	33,558.64	3,90,650.90	2,80,521.91
15	Microwave	23,482.00	-	-	23,482.00	8,764.28	5	1,174.10	9,938.38	13,543.62
	Total of Current Year	1,13,32,568.31	4,60,883.30	3,76,734.30	1,14,16,717.31	50,73,495.10		9,50,210.24	60,23,705.35	53,93,011.97
	Previous Year	1,09,01,169.31	4,31,399.00		1,13,32,568.31	41,67,622.84	1,09,01,169.31	9,05,872.27	50,73,495.11	62,58,073.21
	B. Capital Work-in Progress									
	Total								53,93,011.97	62,59,073.21

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: 2023-24

Schedule 5 - Investment from Earmarked/Endowment Funds

Amount in Rupees

Particulars	2023-2024	2022-2023
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	2023-2024	2022-2023
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)

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: 2023-24

Schedule - 7: Current Assets

Particulars	2023-24	Amount in Rupees
		2022-23
A. CURRENT ASSETS:		
1. STOCK:		
a) Stocks 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	18.00	1,819.00
4. Bank Balances:		
a) With scheduled banks:		
-On Current Accounts (SBI)	1,69,275.87	37,053.93
-On Savings Accounts (SBI)	11,11,013.13	27,97,525.35
-On Treasury Single Account (RBI)		
5. Tax Deducted at Source	1,34,508.00	1,34,508.00
6. Advance Tax	4,500.00	
Total	14,19,315.00	29,70,906.28

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, 2024

Annexure - A

S.No.	Type of Account	Name of Bank	A/c No.	Amount as on 31.03.2024
1	Savings	State Bank of India	57019390746	11,11,013.13
2	Current	State Bank of India	57019376801	1,69,275.87
3	Fixed	Reserve Bank of India	10689301001	0

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: 2023-24

Schedule R Loan Advances & Deposits

Particulars	2023-24	Amount in Rupees 2023-24
1. Advances to employees (Non interest bearing)		
a) Salaries		
b) Pension		
c) Medical Advances		
d) Other		
2. Loan To employees (Interest bearing)		
a) Vehicle Loan		
b) Home Loan		
c) Others (to be specified)		
3. Advances and other amounts receivable in cash or in kind or for		
Value to be received		
a) Dr. Capital Account		
b) Suppliers		
c) Others Dr. Ambedkar International Centre (FAVO)		
d) Others (DAVT (Adv. Payment))		
e) Others For Repairs & Maintenance		
		2,31,597.00
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		2,31,597.00

For NATIONAL COUNCIL FOR
PROMOTION OF SINDHI LANGUAGE
(DIRECTOR)

R 98,714/18

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: 2023-24

Schedule 9 - Academic Receipts

Particulars	Amount in Rupees	
	2023-24	2022-23
1. Entrance Fees	8,57,250.00	7,30,500.00
2. SLIC Fees/Subscription		
3. Seminar Program Fees		
4. Consultancy Fees	70,095.00	45,900.00
5. Sale of Books		
Total	9,27,345.00	7,76,400.00

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

Schedules forming part of Income & Expenditure for the Period: 2023-24

Schedule 10 - Grants & Subsidies (Irrevocable Grants Received)

Particulars	Grant from Govt. of India (MoE)	Grant from MoC (AKAM)	Total	Amount in Rupees	
				2023-24	2022-23
Balance B-1	-	11,21,500.00	11,21,500.00	11,21,500.00	
Add: Receipts during the year	5,96,00,000.00	-	5,96,00,000.00	5,96,00,000.00	4,68,25,000.00
Balance	5,96,00,000.00	-	6,07,21,500.00	6,07,21,500.00	4,68,25,000.00
Less: Utilised for Capital expenditure (A)	2,91,471.00	-	2,91,471.00	2,91,471.00	431,799.00
Balance	5,93,08,529.00	11,21,500.00	6,04,30,029.00	6,04,30,029.00	4,61,93,201.00
Less: Return to Ministry	1,02,23,361.00	-	1,02,23,361.00	1,02,23,361.00	80,17,672.00
Balance	4,90,85,168.00	11,21,500.00	5,02,06,668.00	5,02,06,668.00	3,83,75,529.00
Less: Utilised for Revenue Expenditure (B)	4,90,85,168.00	11,21,500.00	5,02,06,668.00	5,02,06,668.00	3,72,54,429.00
Balance C/F (C)	-	-	-	-	11,21,500.00

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: 2023-24

Schedule 11 - Income from Investments

Particulars	Amount in Rupees	
	2023-24	2022-23
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: 2023-24

Schedule 12 - Interest Earned

Particulars	Amount in Rupees	
	2023-24	2022-23
1. On Term Deposits		
a) With scheduled banks		
(i) For last years		
b) With post office savings banks		
c) With institutions	35,366.00	23,476.00
d) others		
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		
5. Interest Remitted to Ministry (-)		
6. Balance to be paid to Ministry and transferred to Current Liabilities		
Balance	35,366.00	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: 2023-24

Schedule 13 - Other Income

Amount in Rupees

Particulars

2023-24

2022-23

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)

4 Miscellaneous Income - RTI

5 Miscellaneous Income

190.00

10.00

3.00

4.01

Total

193.00

14.01

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: 2023-24

Schedule 14 - Prior Year Income

Particulars	Amount in Rupees	
	2023-24	2022-23
1. Academic Receipts	-	-
2. Income 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)
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: 2023-24

Schedule 15 - Staff Payments & Benefits (Establishment Expenses)

Particulars	Amount in Rupees	
	2023-24	2022-23
(a) Salaries and Wages-Regular	66,21,737.00	53,77,071.00
(b) Remuneration and Honorarium-Regular	22,010.00	13,500.00
(c) Expenses on Medical Reimbursement	19,815.00	8,434.00
(d) Leave salaries and pension contribution	7,39,416.00	6,93,324.00
(e) Employer's contribution under NPS	2,70,044.00	1,94,315.50
(f) Employer's contribution under EPF	4,00,797.00	74,405.00
(i) Children Education Allowance	27,000.00	33,750.00
(j) Salary & DA Dear	84,935.00	90,823.00
(k) Leave Encashment	12,44,533.00	-
(l) Gratuity	12,39,577.00	-
(j) Travelling Allowance	-	-
(m) Interest on Late Interest NPS	-	17,320.50
Total	1,06,69,864.00	65,02,943.00

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: 2023-24

Schedule 16 - Academic Expenses

Particulars	Amount in Rupees	
	2023-24	2022-23
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: 2023-24

Schedule 17 - Administrative and General Expenses

Particulars	Amount in Rupees	
	2023-24	2022-23
A. Salary & Gratual Staff		
a) Salaries and Wages-Contractual	45,96,595.00	50,59,006.00
b) Remuneration and Honorarium- Contractual	1,04,386.00	58,738.00
B. Infrastructure		
a) Electricity and Power		
b) Water Charge	15,710.00	29,755.00
c) Insurance		
d) Rent, Rates and Taxes- Godown Rent	1,41,600.00	2,36,200.00
C. Communication		
a) Printing and Stationary	4,91,266.00	1,70,189.00
b) Postage- Telephone and Internet Charges	3,23,471.00	1,35,992.00
D. Others		
a) Book Fair	3,52,517.00	93,581.00
b) Travelling and Conveyance Expenses	2,66,870.54	2,54,468.37
c) Recruitment Expenses	-	2,81,400.00
d) Auditors Remuneration	2,35,910.00	84,700.00
e) Professional Charge	1,17,800.00	74,490.00
f) Advertisement and Publicity	-	21,858.00
g) Newspaper, Magazines & Journals	9,704.00	9,287.00
h) TDS Refund to Ministry	-	45,414.00
i) Office Exp.	25,280.00	53,346.00
j) Meeting Exp.	1,57,645.00	1,20,543.00
k) AMC Charges	22,110.00	4,09,643.00
l) Website Expenses	51,378.00	
m) Misc. Expenses	3,40,105.00	67,416.00
Total	72,52,347.54	72,06,026.37

**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: 2023-24

Schedule 18 - Transportation Expenses

Particulars	Amount in Rupees	
	2023-24	2022-23
A. Vehicles (owned by institution)		
a) Running Expenses		
b) Repair & Maintenance		
c) Insurance Expenses		
B. Vehicles taken on rent/lease		
a) Rent/ lease Expenses	20,300.00	
C. Vehicle (Taxi) Hiring Expenses		
a) Hiring Expenses	4,67,000.00	4,52,370.00
Total	4,87,300.00	4,52,370.00

Schedule 19 - Repairs & Maintenance

Particulars	Amount in Rupees	
	2023-24	2022-23
a) Buildings	2,07,322.00	-
b) Furniture & Fixtures	-	-
c) Plant & Machinery	-	-
d) Office Equipment	-	-
e) Computers	16,059.00	-
f) Laboratory & Scientific Equipment	-	-
g) Audio Visual Equipment	-	-
h) Cleaning Material & Services	-	-
i) Book Binding Charges	-	-
j) Gardening	-	-
k) Estate Maintenance	-	-
l) Others	12,166.00	69,936.00
Total	2,35,547.00	69,936.00

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: 2023-24

Schedule 20 - Finance Costs

Particulars	Amount in Rupees	
	2023-24	2022-23
Bank Charge	286.74	204.10
Total	286.74	204.10

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

Particulars	2023-24	2022-23
Grants given to Institutions/ Organisations /Individual		
Sindhi Language Learning Course	2,25,96,050.00	221,19,244.00
Book Purchase	11,61,487.00	10,825.00
Advertisement	8,76,362.00	6,500.00
Technical Assistant for Publication	4,54,813.00	28,580.00
Technical Assistant for Voluntary Org	81,23,199.00	40,865.00
Unspent Money		5,000.00
Total	3,52,11,911.00	2,22,34,314.00

Schedule - 22 : Prior Period Expenses

Particulars	2023-24	2022-23
1. Establishment Expenses	12,675.00	1,51,400.00
2. Academic Expenses	-	-
3. Administrative Expenses	-	-
4. Transport Expenses	-	-
5. Repairs & Maintenance	-	-
6. Other Expenses	12,675.00	1,51,400.00
Total	12,675.00	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

Receipts & Payments for the period 2023-24

RECEIPTS	2023-24	PAYMENTS	Amount in Rupees
1. Opening Balances		1. Expenses	2023-24
a) Cash Balances	1,019.00	a) Establishment Expenses	1,00,000.00
b) Bank Balances	17,853.94	b) Grant, Subsidies & Projects etc.	1,00,000.00
c) In Current Accounts A/c	27,97,525.35	c) Administrative Expenses	1,00,000.00
d) In Saving Accounts A/c	-	d) Transportation Expenses	1,00,000.00
e) In Treasury Single Account A/c	-	e) Repairs & Maintenance	1,00,000.00
f) In Trade Receivables	1,74,500.00	f) Prior Period Expenses	1,00,000.00
		g) Finance Cost	1,00,000.00
		2. Payments against Earmarked/ Endowment Funds	1,00,000.00
	3,76,00,000.00		
		3. Payments against Sponsored Projects/ Schemes	
2. Academic Receipts	9,27,538.00	4. Payments against Sponsored Fellowships/ Scholarships	
3. Receipts against Earmarked/ Endowment Funds	-	5. Investments and Deposits made	
4. Receipts against Sponsored Projects/ Schemes (AKAM)	-	a) Out of Earmarked/ Endowments Funds	
5. Receipts against Sponsored Fellowships and Scholarships	-	b) Out of Own Funds (Investments Others)	
6. Income on Investments from		6. Term Deposits with Scheduled Banks	
a) Earmarked/ Endowment Funds		7. Expenditure on Fixed Assets and Capital Working Progress	
b) Other Investment		a) Fixed Assets	2,75,000.00
7. Interest Received on		b) Capital Works in Progress	
a) Bank Deposits		8. Other Payments including Statutory Payments	
b) Loans and Advances			
c) Savings Bank Accounts	35,366.00		
8. Investments Encashed	-	9. Refunds of Grants	1,02,23,363.00
9. Term Deposits with Scheduled Banks Encashed	-	10. Deposits and Advances	
10. Other Receipts (including Prior Period Income)		a) Replacement of Electric Panel	2,11,000.00
11. Deposits and Advances (Sch-R)	-	11. Other Payments	
12. Miscellaneous Receipts including Statutory Receipts	-	a) Interest remitted to ministry on grant	
13. Any Other Receipts		12. Closing Balances	
i) Increase in current Liab	11,93,033.00	a) Cash in Hand	50.00
14. Capital Assets converted to Revenue Expenditure	-	b) Bank Balances	
		i) In Current Accounts- SB	1,00,000.00
		ii) In Saving Accounts- SB	11,11,111.11
		iii) In Treasury Single Account RBI	1,00,000.00
		iv) Tax Deducted at Source	1,00,000.00
		v) Advance Tax	1,00,000.00
Total	6,49,29,643.28	Total	6,49,29,643.28

**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

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

5. **GRANT & SUBSIDIES**
Expenditure on grants & subsidies is accounted for after approval of expenditure claimed under the scheme of assistance.
6. **PENSION & GRATUITY**
Provisions of Gratuity & Leave encashment as per Schedule-3 Provision have been provided.

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

SCHEDULE 24:- CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS

1. The Council has earned Interest on Fixed Deposit & Saving Bank Account during the financial year 2021-22 Rs.35,366/-.
2. The Council has established following Chairs/ Study Centers with Corpus fund mentioned below for Promotion of Sindhi Language at different parts of Country.

		Rupees in lac's				
S. No.	Financial Year	Name of Chairs/Study Centre	Fund Type	Amount	Interest earned Upto 2023-24	Total Amount Available
1	2015-16	Maharishi Dayanand Saraswati University, Ajmer	Corpus	100	74.79 (2021-22)	174.79 (2021-22)
2	2015-16 2018-19	Indira Gandhi National Open University, Delhi*	Corpus	100 100	66.71 (2022-23)	266.42 (2022-23)
3	2015-16	Devi Ahilya Viswavidhyalaya, Indore	Corpus	100	30.87 (2021-22)	130.87 (2021-22)
4	2015-16	Central University of Gujarat, Gujarat	Corpus	100	31.54 (2022-23)	128.44 (2022-23)
5	2017-18	Ram Manohar Lohiya Avadh University, Faizabad	Corpus	100	24.21 (2022-23)	118.91 (2022-23)
6	2018-19	Pt. Ravi Shankar Shukla University, Raipur	Corpus	100	24.28 (2022-23)	122.23 (2022-23)

*The Council has made contribution as Corpus fund of Rs.1.00 Crore in FY2015-16 and enhanced Corpus fund of Rs.1.00 Crore in FY2018-19 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 31.03.2024, out of Rs.1.00 Crores, balance of Rs.47.27 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 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

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 has been paid and settled.
8. The Council has no investment for FY2023-24.
9. In 2022-23, the audit has raised query regarding 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. Council has segregated the net book value of Rs.3.77 lakh into 2 parts, the amount of Rs.1.69 lakh has been capitalized on Air Conditioner & rest of 2.08 lakh has been shown in Sch-19, Repair & maintenance as an expense.
10. The depreciation of fax machine has been adjusted with the net book value as on 31.03.2023.
11. Advance for the FY 2023-24 has been adjusted.
12. The detail of grants sanctioned to Financial Assistance to Voluntary Organizations is attached.

For NATIONAL COUNCIL FOR
PROMOTION OF SINDHI LANGUAGE
(DIRECTOR)