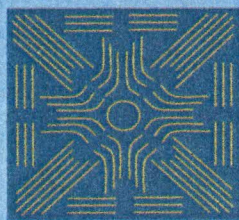


ANNUAL ACCOUNTS

2014-2015



NATIONAL CAPITAL REGION PLANNING BOARD

Ministry of Urban Development, Government of India

Core 4-B, 1st Floor, India Habitat Centre, Lodhi Road, New Delhi – 110003

Website: <http://ncrpb.nic.in>



गोपनीय

संख्या No.

भारतीय लेखा तथा लेखापरीक्षा विभाग,
कार्यालय प्रधान निदेशक वाणिज्यिक लेखापरीक्षा
एवं पदेन सदस्य, लेखापरीक्षा बोर्ड-1

INDIAN AUDIT & ACCOUNTS DEPARTMENT,
OFFICE OF THE PRINCIPAL DIRECTOR OF COMMERCIAL
AUDIT & EX-OFFICIO MEMBER, AUDIT BOARD-1

सेवा में,

सचिव, भारत सरकार,
शहरी विकास मंत्रालय,
निर्माण भवन,
नई दिल्ली -110001

दिनांक/Dated

विषय:- वर्ष 2014-15 के लिए राष्ट्रीय राजधानी क्षेत्र योजना बोर्ड, नई दिल्ली के लेखाओं पर लेखापरीक्षा प्रतिवेदन।

महोदय,

मैं इस पत्र के साथ राष्ट्रीय राजधानी क्षेत्र योजना बोर्ड, नई दिल्ली के वर्ष 2014-15 के प्रमाणित वार्षिक लेखे की प्रति तथा उन पर पृथक लेखापरीक्षा प्रतिवेदन संसद के पटल पर रखने के लिए अग्रेषित कर रहा हूँ।

कृपया यह सुनिश्चित किया जाए कि इस पृथक लेखापरीक्षा प्रतिवेदन को संसद के दोनों सदनों के समक्ष प्रस्तुत करने से पहले वार्षिक लेखाओं को शासी निकाय (Governing body) द्वारा अनुमोदित अवश्य करा लिया जाए।

संसद को प्रस्तुत कर दस्तावेज की दो प्रतियाँ उस तिथि को दर्शाते हुए, जब वे संसद को प्रस्तुत किए गए थे, इस कार्यालय को तथा भारत के नियंत्रक महालेखापरीक्षक के कार्यालय को भेजी जाए।

भवदीय,

अनुलग्नक: यथोपरि

हस्ता०

(विमलेन्द्र पटवर्धन)

प्रधान निदेशक

दिनांक 27/10/2015

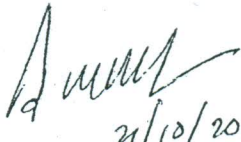
संख्या: DD-I/HQ/NCRPB/A/A/cs/1-38/2015-16/ 613

प्रतिलिपी:-

1. सदस्य सचिव, राष्ट्रीय राजधानी क्षेत्र योजना बोर्ड, प्रथम तल, कोर IV बी, भारत पर्यावास केन्द्र लोधी रोड नई दिल्ली 110 003 को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित है।
2. महा निदेशक (वाणिज्यिक), भारत के नियंत्रक-महालेखापरीक्षक, नई दिल्ली, को उनके पत्र संख्या: 762/CA-III/ND-I/SAR/NCRPB/77-15 दिनांक 17.10.2015 के संदर्भ में एक प्रति सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित है। तथ्यों एवं आँकड़ों की पुनः जाँच कर ली गई है।

अनुलग्नक: यथोपरि

Ms. No. 892.15
Date. 27/10/15


21/10/2015

(विमलेन्द्र पटवर्धन)
प्रधान निदेशक

तृतीय तल, ए-स्कन्ध, इन्द्रप्रस्थ भवन, इन्द्रप्रस्थ एस्टेट, नई दिल्ली-110002

3rd Floor, A-Wing, Indraprastha Bhawan, New Delhi-110002.

दूरभाष/Tele.: 011-23378473, फैक्स/Fax: 011-23378432, 011-23370871

e-mail: mabnewdelhi1@cag.gov.in

Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of National Capital Region Planning Board for the year ended 31 March 2015

We have audited the attached Balance Sheet of National Capital Region Planning Board (NCRPB) as at 31st March 2015 and Income and Expenditure Account/Receipt and Payment Account for the year ended on that date under section 19(2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 25 of the National Capital Region Planning Board Act, 1985. These financial statements are the responsibility of the NCRPB'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 Report/CAG's Audit Reports separately.

3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material 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 the 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 and Income and Expenditure Account/Receipt and Payment Account dealt with by this report have been drawn up in the format prescribed by the Ministry of Finance.

(iii) In our opinion, proper books of accounts and other relevant records have been maintained by the NCRPB as required under rule 33 (i and ii) of the National Capital Region Planning Board Rules, 1985 in so far as it appears from our examination of such books.

(iv) We further report that:

(A) Grants-in-aid

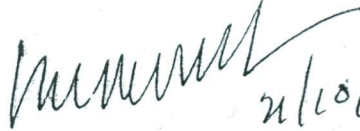
During the year 2014-15, the NCRPB received grants-in-aid of ₹ 83.90 crore (₹ 80 crore under Plan and ₹ 3.90 crore under Non-Plan). The NCRPB has utilized the entire grant of ₹ 83.90 crore during the year.

(v) We report that the Balance Sheet and Income & Expenditure//Receipt and Payment 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 explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the matters mentioned in Annexure to this Separate Audit Report give a true and fair view in conformity with accounting principles generally accepted in India;

- a) In so far as it relates to the Balance Sheet, of the state of affairs of the NCRPB as at 31st March 2015; and
- b) In so far as it relates to the Income and Expenditure Account of the surplus for the year ended on that date.

For and on behalf of the
Comptroller and Auditor General of India


21/10/2015.

(Vimalendra Patwardhan)

Principal Director of Commercial Audit
& Ex-officio Member, Audit Board-I,
New Delhi.

Place: New Delhi

Dated: 21 October 2015

Annexure to Audit Report

1. Adequacy of Internal Audit System

Internal Audit for the year 2014-15 was conducted by a Chartered Accountant firm.

2. Adequacy of Internal Control System

Internal Control System is not commensurate with the size and activity of the Board, considering the large volume of receipts and payments. Sufficient manpower and supervision is needed for effective control over financial matters and maintenance of records/subsidiary registers etc.

3. System of Physical verification of Fixed Assets

In absence of properly maintained fixed assets register the authenticity of physical verification carried out cannot be commented upon.

4. System of Physical verification of Inventory

There is no stock in trade.

5. Regularity in payment of statutory dues

As per the Financial Statements, no payments over six months, in respect of undisputed statutory dues, were outstanding as on 31 March 2015.



NATIONAL CAPITAL REGION PLANNING BOARD

Index to Annual Accounts as at 31.3.2015

S. No.	Contents	Page No
1	Balance Sheet	1
2	Income & Expenditure Account (Plan)	2
3	Income & Expenditure Account (Non-Plan)	3
4	Receipt & Payment Account	4-5
5	Schedules 1 to 20	6-15
6	Notes on Accounts and significant accounting policies annexed to and forming part of Balance Sheet as on 31.3.2015. (Schedule-21&22)	16-23

NATIONAL CAPITAL REGION PLANNING BOARD
BALANCE SHEET AS AT 31.3.2015

(Amount in Rs.)

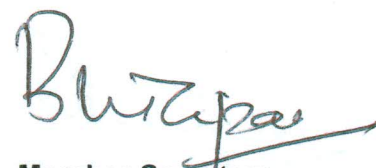
CORPUS/CAPITAL FUND AND LIABILITIES	Schedule	Current Year	Previous Year
NCRPB FUND (CORPUS/CAPITAL FUND)	1	31833068168	27694873552
SPECIAL RESERVES	2	5085709720	5535795989
EARMARKED/ENDOWMENT FUNDS	3	8344130	8344130
SECURED LOANS AND BORROWINGS	4	5000000000	5000000000
UN-SECURED LOANS AND BORROWINGS	5	9037126262	9651012856
DEFERRED CREDIT LIABILITIES		0	0
CURRENT LIABILITIES AND PROVISIONS	6	1198785604	854993562
TOTAL		52163033884	48745020089
ASSETS			
FIXED ASSETS	7	7930978	8953437
INVESTMENTS OF PF / NPS	8	117200575	105656208
INVESTMENTS-CONTRIBUTION TO NCRTC	9	50000000	50000000
CURRENT ASSETS, LOANS, ADVANCES ETC.	10	51987902331	48580410444
MISCELLANEOUS EXPENDITURE (to the extent not written off or adjusted)		0	0
TOTAL		52163033884	48745020089
SIGNIFICANT ACCOUNTING POLICIES	21		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	22		



Asst. Director (Fin.)/DDO



Director (A&F)



Member Secretary

NATIONAL CAPITAL REGION PLANNING BOARD
INCOME AND EXPENDITURE ACCOUNT (PLAN) FOR THE YEAR ENDED ON 31.03.2015

(Amount in Rs.)

INCOME	Schedule	Current Year	Previous Year
Income from Sales/Services		0	0
Grants/Subsidies		Trfd. To Balance Sheet	Trfd. To Balance Sheet
Fee & Subscriptions		0	0
Income from Investments. from Earmarked/endow. Funds		0	0
Income from Sale of NCR Publications		5975	7475
Interest Earned	11	4172189304	3754683588
Other Income	12	61316965	10598903
Increase/(decrease) in stock of Finished goods and works-in-progress		0	0
TOTAL (A)		4233512244	3765289966
EXPENDITURE			
Establishment Expenses	13	45702414	35932447
Other Administrative Expenses etc.	14	2684319	4096807
Expenditure on Grants for Infrastructure Projects (Provision)		404963000	140000000
Expenditure on Market Borrowing	15	851714985	1356992075
Depreciation corresponding to Schedule -7		1558930	1698215
TOTAL(B)		1306623648	1538719544
Balance being excess of Income over Expenditure (A-B)		2926888596	2226570422
Prior period Expenses	16	0	1514217
Transferred to Bond Redemption Reserve (BRR)		1549913731	1344527994
Transferred to Income & Expenditure Account (Non-Plan)		38780249	41105186
Sub Total		1588693980	1387147397
Net Excess of Income over expenditure transfer to NCRPB Fund		1338194616	839423025
SIGNIFICANT ACCOUNTING POLICIES	21		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	22		

Assl. Director (Fin.)/DDO


Director (A&F)

Member Secretary

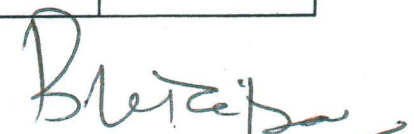
NATIONAL CAPITAL REGION PLANNING BOARD
INCOME AND EXPENDITURE ACCOUNT (NON-PLAN) FOR THE YEAR ENDED ON 31.03.2015

(Amount in Rupees)

INCOME	Schedule	Current Year	Previous Year
Income from Sales/Services		0	0
Grant in Aid from MOUD		39000000	34392000
Fee and Subscription		0	0
Income from Investments of PF / Funds of retirement benefits / NPS	17	9876366	6671405
Income from Royalty, Publication etc.		0	0
Interest Earned		0	0
Other Income	18	31187	23592
Transferred from Income & Exp. Account (Plan)		38780249	41105186
Increase/(decrease) in stock of Finished goods		0	0
TOTAL (A)		87687802	82192183
EXPENDITURE			
Establishment Expenses	19	76965466	73903139
Other Administrative Expenses etc.	20	10722336	8289044
Expenditure on Grants, Subsidies etc.		0	0
TOTAL(B)		87687802	82192183
Net Excess of Income over Expenditure transfer to NCRPB Fund		Nil	Nil
SIGNIFICANT ACCOUNTING POLICIES	21		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	22		


Asst. Director (Fin.)/DDO


Director (A&F)


Member Secretary

NATIONAL CAPITAL REGION PLANNING BOARD

RECEIPTS AND PAYMENTS FOR THE YEAR ENDED ON 31st MARCH, 2015

(Amount in Rupees)

RECEIPTS	CURRENT YEAR			PREVIOUS YEAR		
	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN
I. Opening Balances						
a) Cash in hand	62717	62717	0	9450	9450	0
b) Bank Balances in saving account	1854076209	1854076209	0	1501722493	1501722493	0
c) Balance in Saving Account PF	3917476	0	3917476	4320025	4320025	0
d) Balance in Saving Account (NPS)	737	0	737	708	708	0
Sub Total	1858057139	1854138926	3918213	1506052676	1506052676	0
II) Grants Received						
a) From M/o UD Govt. of India	839000000	800000000	39000000	634392000	600000000	34392000
b) Grant from MoUD for RRTS Study	0	0	0	15170000	15170000	0
III) INCOME ON INVESTMENTS (PF/NPS)						
a) Saving Bank interest	191637	0	191637	204725	0	204725
b) Interest on PF deposits	8972909	0	8972909	1766110	0	1766110
IV) Interest Received						
a) On loans to State government/ Agencies	2066961401	2066961401	0	2183014624	2183014624	0
b) Saving Bank	30564420	30564420	0	34097505	34097505	0
c) On Bank Deposits	1937137112	1937137112	0	1209623065	1209623065	0
V) Other Income						
a) NCR Publication sales	5975	5975	0	7475	7475	0
b) Loss of I.Card/misc receipts	1887	0	1887	0	0	0
c) RTI Fee	8400	0	8400	7731	0	7731
d) Sale/Disposal of assets.	0	0	0	45438	45438	0
e) Application fee for Recruitment	5700	1100	4600	4200	0	4200
f) Income tax refund	0	0	0	31368247	31368247	0
g) Interest on Income tax refund	0	0	0	3080323	3080323	0
h) Interest received on staff loans	169396	0	169396	395817	0	395817
i) profit on sale of assets	0	0	0	19625	19625	0
j) sale of old newspaper	0	0	0	3261	0	3261
VI) Amount Borrowed						
a) Loan from Asian Dev. Bank (ADB)	1296277313	1296277313	0	1227873592	1227873592	0
b) Loan from KfW (German Bilateral)	258200000	258200000	0	0	0	0
VII) Other Receipt						
a) Repayment of loan by State.Govt.	6130838379	6130838379	0	5677485597	5677485597	0
b) Excess receipt against loans	2970000	2970000	0	0	0	0
c) FDR encashed	37700133268	37700133268	0	39831267995	39831267995	0
d) Maturity of PF/NPS investments	91572096	0	91572096	12000000	0	12000000
e) Earnest Money/Security Deposit	6000	0	6000	209027	0	209027
f) Recovery of advances from staff	1140195	0	1140195	570083	0	570083
g) Deputation employees recovery	340370	0	340370	360140	0	360140
h) GIS money recovered/received from LIC	42842	0	42842	52862	0	52862
i) GPF Subscription/advance/ refund	3932540	0	3932540	3633900	0	3633900
j) NPS recovery	502485	0	502485	330088	0	330088
k) TDS deducted by NCRPB	3845213	0	3845213	4414848	2369258	2045590
l) Refund of Seminar & Trg. Advance / fee	226919	68406	158513	92013	0	92013
m) Recovery towards use of staff car	6300	0	6300	7700	0	7700
n) processing fee towards NCRTC Logo	0	0	0	7000	7000	0
Total	52231109897	52077296300	153813596	52377557667	52321482420	56075247

Dineesh R
Asst. Director (Finance)/DDO

Kavitha Gokul
Director (A&F)

B. Srinivas
Member Secretary

Contd...P/5

