

ANNUAL ACCOUNTS

2010-11

**National Capital Region Planning Board
Core IVB India Habitat Centre
Lodhi Road, New Delhi-110003**

NATIONAL CAPITAL REGION PLANNING BOARD

Index to Annual Accounts As At 31.3.2011

Sl. 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	Schedule 1-18	6-15
6	Schedule 19-20 Notes on Accounts and significant Accounting policies annexed to and forming part of Balance Sheet as at 31.3.2011.	16-20

NATIONAL CAPITAL REGION PLANNING BOARD
BALANCE SHEET AS AT 31.3.2011

(Amount in Rs.)

CORPUS/CAPITAL FUND AND LIABILITIES	Schedule	Current Year	Previous Year
NCRPB FUND (CORPUS/CAPITAL FUND)	1	23173841571	21589247352
SPECIAL RESERVES	2	2155600000	570000000
EARMARKED/ENDOWMENT FUNDS	3	0	26841504
SECURED LOANS AND BORROWINGS	4	5000000000	0
UN-SECURED LOANS AND BORROWINGS	5	6000000000	7000000000
DEFERRED CREDIT LIABILITIES		0	0
CURRENT LIABILITIES AND PROVISIONS	6	513632779	216738659
TOTAL		36843074350	29402827515
ASSETS			
FIXED ASSETS	7	9759376	11023687
INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS		0	0
INVESTMENTS OF PF / NPS	8	17277421	15546937
CURRENT ASSETS, LOANS, ADVANCES ETC.	9	36816037553	29376256891
MISCELLANEOUS EXPENDITURE (to the extent not written off or adjusted)		0	0
TOTAL		36843074350	29402827515
SIGNIFICANT ACCOUNTING POLICIES	19		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	20		

D.K. Verma
 DDO/DD(A)

R.K. Karna
 Director (A&F)

[Signature]
 Member Secretary

NATIONAL CAPITAL REGION PLANNING BOARD
INCOME AND EXPENDITURE ACCOUNT (PLAN) FOR THE YEAR ENDED ON 31ST MARCH, 2011

(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		9675	20735
Interest Earned	10	2431477813	1859643530
Other Income	11	52499796	7519586
Increase/(decrease) in stock of Finished goods and works-in-progress		0	0
TOTAL (A)		2483987284	1867183851
EXPENDITURE			
Establishment Expenses	12	4457621	3075399
Other Administrative Expenses etc.	13	9660485	6955457
Expenditure on Grants, Subsidies etc.			
Expenditure on Market Borrowing	14	873159544	506800696
Depreciation corresponding to Schedule - 7		1428813	1490133
TOTAL(B)		888706463	518311685
Balance being excess of Income over Expenditure (A-B)		1595280821	1348872166
Provision for Income Tax/F.B.T		0	0
Provision for Income Tax/F.B.T (F.Y.2003-04) written back		(273956403)	0
Provision for Income Tax/F.B.T (F.Y.2004-05) written back		(261324955)	0
Provision for Income Tax/F.B.T (F.Y.2005-06) written back		(246698602)	0
Provision for Income Tax/F.B.T (F.Y.2006-07) written back		(318976607)	0
Provision for NCR Cell Expenses (upto 31.3.2009)		0	1105778
Provision for NCR Cell Expenses		17864676	16650556
Transferred to Bond Redemption Reserve(BRR)		1585600000	285000000
Transferred to Income & Expenditure Account (Non-Plan)		8178493	10147239
Net Excess of Income over expenditure transfer to NCRPB Fund		1084594219	1035968593
SIGNIFICANT ACCOUNTING POLICIES	19		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	20		

A. Verma
 DDO/DD(A)

R.K. Kaama
 Director(A&F)

[Signature]

Member Secretary

NATIONAL CAPITAL REGION PLANNING BOARD
INCOME AND EXPENDITURE ACCOUNT (NON-PLAN) FOR THE YEAR ENDED ON 31ST MARCH, 2011

(Amount in Rupees)

<u>INCOME</u>	Schedule	Current Year	Previous Year
Income from Sales/Services		0	0
Grant in Aid from MOUD		25000000	29500000
Fee and Subscription		0	0
Income from PF Investments & NPS	15	934171	1011126
Income from Royalty, Publication etc.		0	0
Interest Earned		0	0
Other Income	16	10235	23695
Transferred from Income & Exp. Account (Plan)		8178493	10147239
Increase/(decrease) in stock of Finished goods		0	0
TOTAL (A)		34122899	40682060
<u>EXPENDITURE</u>			
Establishment Expenses	17	21104125	24082112
Other Administrative Expenses etc.	18	4114676	4961283
Expenditure on Grants, Subsidies etc.			
TOTAL (B)		25218801	29043395
Balance being excess of Income over Expenditure (A-B)		8904098	11638665
Provision for Gratuity		1684859	1177950
Provision for Accumulated Leave Encashment		2836922	1724097
Provision for Pension(Current)		2841895	4121864
Provision for Pension(Retired)		1540422	4614754
Net Excess of Income over Expenditure transfer to NCRPB Fund		0	0
SIGNIFICANT ACCOUNTING POLICIES	19		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	20		

A. Verma
 DPO/DD(A)

R.K. Karna
 Director(A&F)

[Signature]
 Member Secretary

NATIONAL CAPITAL REGION PLANNING BOARD

RECEIPTS AND PAYMENTS FOR THE YEAR ENDED ON 31st MARCH, 2011

(Amount in Rupees)

RECEIPTS	CURRENT YEAR			PREVIOUS YEAR		
	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN
I. Opening Balances						
a) Cash in hand	22766	22766		21923	21923	
b) Bank Balances in saving account	540379016	540379016		1533335336	1533335336	
c) Balance in Saving Account PF	8238270		8238270	2391292		2391292
d) Balance in Saving Account (NPS)	471		471	14196		14196
Sub Total	548640523	540401782	8238741	1535762747	1533357259	2405488
II) Grants Received						
a) From M/o UD Govt. of India	525000000	500000000	25000000	529500000	500000000	29500000
b) Grant from MoUD for RRTS Study	31412000	31412000	0	53683010	53683010	0
III) INCOME ON INVESTMENTS (PF/NPS)						
a) Saving Bank interest	282436		282436	175775		175775
b) Interest on PF deposits	558139		558139	987268		987268
IV) Interest Received						
a) On loans to State government/ Agencies	2245552810	2245552810		1522295846	1522295846	
b) Saving Bank(incl.autoswap FDR)	56008357	56008357		62666269	62666269	
c) On Bank Deposits	60094771	60094771		641096	641096	
d) Interest on staff advance	0	0	0	2821		2821
V) Other Income						
a) NCR Publication sales	9675	9675		20735	20735	
b) Loss of I.Card	200		200	0		
c) RTI Fee	1318		1318	0		
d) Sale of News Paper	1717		1717	0		
e) Sale/Disposal of assets.	0		0	0		
f) Fee for misc. services	0		0	14163		14163
g) Application fee for Recruitment	0		0	300		300
h) Reimbursement from MOUD for study cost	0	0	0	7519586	7519586	0
i) Income tax refund	1700015624	1700015624	0	0		
j) Interest on Income tax refund	52499796	52499796	0	0		
VI) Amount Borrowed						
a) NCRPB Taxable Bonds	5000000000	5000000000	0	1349000000	1349000000	0
b) Short term loan from banks	0	0	0	1000000000	1000000000	0
VII) Other Receipt						
a) Repayment of loan by State.Govt.	4983284844	4983284844		3538003117	3538003117	
b) FDR encashed	3285000000	3285000000		3900000000	3900000000	
c) Maturity of PF/NPS investments	2640000		2640000	5900000		5900000
d) Earnest Money/Security Deposit	527500		527500	8384		8384
f) Misc. advances to staff	32050		32050	64223		64223
g) Petrol advances	0		0	1120		1120
h) Travelling advance	139486		139486	321137		321137
j) LTC Advance	113070		113070	134682		134682
k) Cash recovery of vehicle/computer advance	0		0	19460		19460
l) Deputation employees recovery	3120		3120	251634		251634
m) GIS money recovered/received from LIC	45673		45673	0		0
n) GPF/NPS Fund Cash recovery	0		0	364118		364118
o) Tax deducted at source/Tds	8955926		8955926	6145479		6145479
p) Excess receipts against loans to States	963064		963064	563972		563972
q) GPF withdrawal (Refund)	0		0	150000		150000
r) Sale of staff car	0		0	26026		26026
Total	18501782099	18454279659	47502440	10004222968	9957186918	47036050

[Signature]
DDO/DD(A)

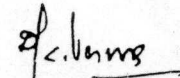
[Signature]
Director(A&F)

[Signature]
Member Secretary

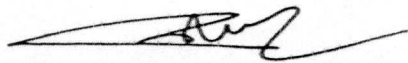
RECEIPTS AND PAYMENTS FOR THE YEAR ENDED ON 31st MARCH, 2011

(Amount in Rupees)

PAYMENTS	CURRENT YEAR			PREVIOUS YEAR		
	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN
I. Expenses						
a) Establishment Expenses (Corresponding to Schedule -12 & 17)	31312627	11211733	20100894	25433150	3743759	21689391
b) Administrative Expenses (Corresponding to Schedule - 13 & 18)	14254086	9644466	4609620	38365749	33631169	4734580
c) Expenditure on Market Borrowing	588700760	588700760	0	479714426	479714426	
II. Loan disbursed to State Govt./agencies	5987768000	5987768000		8145555500	8145555500	
III. Investment & Deposits made						
a) Amount Invested in FDR	3000000000	3000000000		3900000000	3900000000	
b) Provident Fund/NPS	10000000	0	10000000	2500000		2500000
c) Others -BRR	1870600000	1870600000		2850000000	2850000000	
IV. Expenditure on Fixed Assets						
a) Purchase of Fixed Assets	164502		164502	1222891		1222891
V. Refund of surplus money/loans to State Govt.	1494152	1494152				
VI. Payment of Loans and Advances						
a) Misc. Advances to Staff	219032		219032	347732		347732
b) Advance/withdrawal against GPF	2334141		2334141	930020		930020
c) Travelling Advance	159450		159450	118103		118103
d) Short term loan from bank	1000000000	1000000000				
VII. Other Payments						
a) Redemption of NCRPB Bonds						
b) Earnest Money	750000	750000		2000		2000
c) Income Tax/TDS	20457266	20457266		80230609	80230609	
d) Reversal of excess interest given	638011	638011		78637		78637
e) Payment towards GIS	38524		38524	27360		27360
f) Tax deducted at source	13173319		13173319	4068838		4068838
g) Deputation employee recovery	231586		231586	465077		465077
h) Payment of New pension scheme fund	387432		387432	1522353		1522353
i) Payment of RRTS	63171570	63171570	0			
VIII. Closing Balances						
a) Cash in hand (Inc. Imprest)	33022	33022		22766	22766	
b) Bank Balances in Saving Account	5893378991	5893378991		540379016	540379016	
c) Bank Balances in Saving Account PF	2514973		2514973	8238270		8238270
d) Bank Balances in Saving Account (NPS)	655		655	471		471
Total	18501782099	18447847971	53934128	10004222968	9958277245	45945723


DDO/DD(A)


Director(A&F)


Member Secretary

SCHEDULE-1

NATIONAL CAPITAL REGION PLANNING BOARD
SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31.3.2011

(Amount in Rs.)

<u>NCRPB FUND (CORPUS/CAPITAL FUND)</u>	Current Year	Previous Year
Balance as at the beginning of the year	21589247352	20052324460
Add: Grant/Contribution from Delhi Government	0	0
Add: Contribution from MOUD	500000000	500000000
Add: transferred from the Income and Exp. Account (Plan)	1084594219	1035968593
Add: transferred from the Income and Exp. Account (Non Plan)	0	0
Add: unspent balance of GIS fund	0	954299
BALANCE AS AT THE YEAR - END	23173841571	21589247352

SCHEDULE-2*(Amount in Rs.)*

<u>SPECIAL RESERVE</u>	Current Year	Previous Year
1. Bond Redemption Reserve		
As per last account	570000000	285000000
Addition during the year	1585600000	285000000
Less: Deductions during the year	0	0
Balance as at the year-end	2155600000	570000000

A/c. Verma
 DDO/DD(A)

RK Karna
 Director(A&F)

[Signature]
 Member Secretary

NATIONAL CAPITAL REGION PLANNING BOARD		
SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31.3.2011		
(Amount in Rs.)		
<u>EARMARKE/ENDOWMENT FUND</u>	Current Year	Previous Year
<u>Grant from MOUD for Study for preparation of DPR for Regional Rapid Transit System(RRTS) Corridors.</u>		
a) Balance as at the beginning of the year	26841504	0
b) Add: Grant received during the year	31412000	53683010
Sub total	58253504	53683010
c) Utilisation/Expenditure towards RRTS study - Mobilisation Fee for preparation of DPR for RRTS	58253504	26841506
NET BALANCE AS AT THE YEAR - END (a + b - c)	0	26841504

SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31.3.2011		
(Amount in Rs.)		
<u>SECURED LOANS AND BORROWINGS</u>	Current Year	Previous Year
<u>Private Placement Bonds</u>		
NCRPB Taxable Bonds (2020) Sr.I	5000000000	0
TOTAL	5000000000	0

SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31.3.2011		
(Amount in Rs.)		
<u>UN-SECURED LOANS AND BORROWINGS</u>	Current Year	Previous Year
1. Private Placement Bonds		
a) NCRPB taxable Bonds 2018	2000000000	2000000000
b) NCRPB taxable Bonds 2019 Sr.I	2651000000	2651000000
c) NCRPB taxable Bonds 2019 Sr.II	1349000000	1349000000
Sub total	6000000000	6000000000
2. Loan from Banks		
a) Short term loan from State Bank of India	0	450000000
b) Short term loan from Corporation Bank	0	550000000
Sub total	0	1000000000
GROSS TOTAL	6000000000	7000000000

A/c. Vams
DDO/DD(A)

R.K. Karma
Director(A&F)

[Signature]
Member Secretary

NATIONAL CAPITAL REGION PLANNING BOARD
SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31.3.2011

	(Amount in Rs.)	
	Current Year	Previous Year
CURRENT LIABILITIES AND PROVISIONS		
Statutory Liabilities :		
1. General Provident Fund	16316979	14376054
2. New Pension Scheme Fund	0	0
3. GIS Fund	33569	0
4. Deputation Employees Recoveries	13120	19874
5. Tax deducted at Source from Contractors/Professionals/Staff	87073	3193090
6. Overdue	205000	205000
Sub total	16655741	17794018
Interest accrued but not due on borrowings:		
1. NCRPB taxable Bonds 2018	29031233	29031233
2. NCRPB taxable Bonds 2019 Sr.I	39209379	39209379
3. NCRPB taxable Bonds 2019 Sr.II	18927394	18927394
4. NCRPB taxable Bonds 2020 Sr.I	285369863	0
5. Short term loan from Banks	0	1246575
Sub total	372537869	88414581
Other Current Liabilities:		
1. Expenses Payable	2447501	3075706
2. Earnest Money	459655	689655
3. Excess receipts against loans to State Govt./agencies	855658	1386746
Sub total	3762814	5152107
Provisions :		
1. <u>For Retirement benefits of employees</u>		
a) Gratuity ✓	9273899	7910460
b) Pension(Current)	26774057	23932162
c) Pension(Retired)	14935454	15222478
d) Accumulated Leave Encashment ✓	16921695	14108923
Sub total	67905105	61174023
2. <u>For NCR Cell expenses payable</u>		
a) Net provision upto 31.3.09	23202474	27553374
b) Provision for 2009-10	11704100	16650556
c) Provision for 2010-11	17864676	0
Sub total	52771250	44203930
GROSS TOTAL	513632779	216738659

D. C. Verma
DDO/DD(A)

R. K. Kaena
Director(A&F)

[Signature]
Member Secretary

NATIONAL CAPITAL REGION PLANNING BOARD

FIXED ASSETS FOR THE YEAR 2010-11

SCHEDULE-7

DESCRIPTION FIXED ASSETS	GROSS BLOCK			DEPRECIATION				NET BLOCK		
	Cost/ valuation As at beginning of the year 1.4.2010	Addi- tions during the year	Deduc- tion during the year	Cost/ valuation at the year end 31.3.2011	As at beginning of the year	On Addi-tions during the year	On Deduc- tions during the year	Total up to the year-end	As at the current year-end 31.3.2011	As at the previous year- end 31.3.2010
<i>(Amount in Rs.)</i>										
BUILDING:										
Office Accommodation-IHC	8649548.00	0	0.00	8649548.0	864955	0.00	0.00	864955.0	7784593.00	8649548.00
VEHICLES:	877543.99	0	0.00	877543.99	131631.60	0.00	0.00	131631.60	745912.39	877543.99
FURNITURE/FIXTURES	502579.89	29945	0.00	532524.89	50462.60	2252.00	0.00	52714.60	479810.29	502579.89
OFFICE EQUIPMENT	592768.49	15600	0.00	608368.49	88915.28	2340.00	0.00	91255.28	517113.21	592768.49
COMPUTER/PERIPHERALS	332629.71	107500	0.00	440129.71	199577.83	64500.00	0.00	264077.83	176051.88	332629.71
ELECTRIC INSTALLATIONS	5250.60	0	0.00	5250.60	525.06	0.00	0.00	525.06	4725.54	5250.60
LIBRARY BOOKS	15662.00	9657	0.00	25319.00	10395.60	6221.50	0.00	16617.10	8701.90	15662.00
OTHER FIXED ASSETS	47704.41	1800	0.00	49504.41	6901.38	135.00	0.00	7036.38	42468.03	47704.41
GRAND TOTAL	11023687	164502	0.00	11188189	1353364	75449	0.00	1428813	9759376	11023687

D/c. Numa
DDO/DD(A)

RK Kaena
Director(A&F)

[Signature]
Member Secretary

SCHEDULE-8

**NATIONAL CAPITAL REGION PLANNING BOARD
SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31.3.2011**

(Amount in Rs.)		
INVESTMENTS - OTHERS	Current Year	Previous Year
(A) Provident Fund Investment		
1. In Government Securities	3411385	3411385
2. Other approved Securities (FDR with Bank)	10000000	2500000
3. Shares	0	0
4. Debentures and Bonds	1000000	1140000
5. Subsidies and Joint Ventures	0	0
6. Others		
Interest accrued on PF Investment	350408	256812
Saving Bank Balance	2514973	8238269
Sub Total	17276766	15546466
(B) New Pension Scheme		
1. FDR with State Bank Of India	0	0
2. Saving Bank Balance	655	471
Sub Total	655	471
Gross Total	17277421	15546937

D/c. Verma
DDO/DD(A)

RK Kaena
Director(A&F)
10

[Signature]
Member Secretary

NATIONAL CAPITAL REGION PLANNING BOARD
SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31.3.2011

SCHEDULE-9

CURRENT ASSETS, LOANS, ADVANCES ETC.	(Amount in Rs.)	
A. CURRENT ASSETS:	Current Year	Previous Year
1. Stock of NCR Books and Publication	296642	302480
2. Stock of Stationery	176611	0
3. Sundry Debtors:		
a) Debts Outstanding for a period exceeding six months	98361	98361
b) Others (Security with MTNL & GMT)	20648	28148
Sub total	119009	126509
4. Cash balances in hand	33022	22766
5. Bank Balances		
With Scheduled Banks:		
- On Savings Account (including auto swap FDRs)	5893378991	540379016
- BRR lying in saving account	0	285000000
Sub total	5893378991	825379016
- FDRs of BRR	2155600000	285000000
- FDRs - Others	0	0
Sub total	2155600000	285000000
TOTAL(A)	8049604275	1110830771
B. LOANS, ADVANCES AND OTHER ASSETS		
1. Loans:		
a) Advances to Staff	714841	932773
b) Other Advances		
i) Travelling Advance	56500	52000
ii) LTC Advance	0	0
iii) Petrol Advance	4400	4400
iv) Misc. advance	2100	3100
Sub Total	63000	59500
c) STATE GOVT./IMPLEMENTING AGENCIES	27966289073	26961449946
2. Advances and other amounts recoverable		
a) Prepaid Expenses	0	0
b) Advance Income tax, FBT & TDS recoverable (Net of provisions for tax)	120197499	698813837
c) Grant receivable for RRTS	4918066	0
Sub Total	125115565	698813837
3. INCOME ACCRUED		
a) INTEREST ACCRUED BUT NOT DUE ON FDRS	29909383	9456095
b) INTEREST RECEIVABLE ON LOAN	631842820	593291652
c) INTEREST ACCRUED ON STAFF LOAN	1486061	1422317
d) INTEREST ACCRUED ON S/B ACCOUNT	11012535	0
Sub Total	674250799	604170064
TOTAL (B)	28766433278	28265426120
TOTAL(A+B)	36816037553	29376256891

S/c Numa

RK Karna

[Signature]

**NATIONAL CAPITAL REGION PLANNING BOARD
SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31.3.2011**

(Amount in Rs.)

CURRENT ASSETS, LOANS, ADVANCES ETC.	Current Year	Previous Year
A. CURRENT ASSETS:		
1. Stock of NCR Books and Publication	296642	302480
2. Stock of Stationery	176611	0
3. Sundry Debtors:		
a) Debts Outstanding for a period exceeding six months	98361	98361
b) Others (Security with MTNL & GMT)	20648	28148
Sub total	119009	126509
4. Cash balances in hand	33022	22766
5. Bank Balances		
With Scheduled Banks:		
- On Savings Account (including auto swap FDRs)	5893378991	540379016
- BRR lying in saving account	0	285000000
Sub total	5893378991	825379016
- FDRs of BRR	2155600000	285000000
- FDRs - Others	0	0
Sub total	2155600000	285000000
TOTAL(A)	8049604275	1110830771
B. LOANS, ADVANCES AND OTHER ASSETS		
1. Loans:		
a) Advances to Staff	714841	932773
b) Other Advances		
i) Travelling Advance	56500	52000
ii) LTC Advance	0	0
iii) Petrol Advance	4400	4400
iv) Misc. advance	2100	3100
Sub Total	63000	59500
c) STATE GOVT./IMPLEMENTING AGENCIES	27966289073	26961449946
2. Advances and other amounts recoverable		
a) Prepaid Expenses	0	0
b) Advance Income tax, FBT & TDS recoverable (Net of provisions for tax)	120197499	698813837
c) Grant receivable for RRTS	4918066	0
Sub Total	125115565	698813837
3. INCOME ACCRUED		
a) INTEREST ACCRUED BUT NOT DUE ON FDRS	29909383	9456095
b) INTEREST RECEIVABLE ON LOAN	631842820	593291652
c) INTEREST ACCRUED ON STAFF LOAN	1486061	1422317
d) INTEREST ACCRUED ON S/B ACCOUNT	11012535	0
Sub Total	674250799	604170064
TOTAL (B)	28766433278	28265426120
TOTAL(A+B)	36816037553	29376256891

D. Sharma
DDO/DD(A)

R.K. Karna
Director(A&F)

[Signature]
Member Secretary

SCHEDULE 10

NATIONAL CAPITAL REGION PLANNING BOARD

SCHEDULE FORMING PART OF INCOME & EXPENDITURE(PLAN) FOR THE YEAR ENDED 31.3.2011

		(Amount in Rs.)	
INTEREST EARNED		CURRENT YEAR	PREVIOUS YEAR
1	ON TERM DEPOSITS:		
a)	With Scheduled Banks	80548059	10787121
b)	With Non-Scheduled Banks	0	0
c)	With Institutions	0	0
d)	Others	0	0
2	On Saving Accounts:		
a)	With Scheduled Banks		
	Saving Bank interest - Rs.61213517.00		
	Interest on autoswap FDRs - Rs.5807375.00	67020892	60663123
b)	With Non-Scheduled Banks	0	0
c)	Post Office Saving accounts	0	0
d)	Others	0	0
3	ON LOANS:		
a)	Interest on Loans to State Govt./their implementing agencies	2283797176	1787204100
b)	Interest on Long term loans to Employees/Staff	86924	110646
c)	Others-Penal interest on loan to State Govt./Agencies	24762	878540
TOTAL		2431477813	1859643530

SCHEDULE 11

(Amount in Rs.)

OTHER INCOME:		CURRENT YEAR	PREVIOUS YEAR
a)	Reimbursement from MOUD (Study on Integrated Transport Plan for NCR)	0	7519586
b)	Interest received on Income tax refund for A.Y.2008-09 & 2009-10	52499796	0
TOTAL		52499796	7519586

D/c. Vuma
DDP/DD(A)

D/Karna
Director(A&F)

[Signature]
Member Secretary

SCHEDULE 12

NATIONAL CAPITAL REGION PLANNING BOARD
SCHEDULE FORMING PART OF INCOME & EXPENDITURE(PLAN) FOR THE YEAR ENDED 31.3.2010

(Amount in Rs.)

ESTABLISHMENT EXPENSES (PLAN)	Current Year	Previous Year
a) Salaries and Wages(Paid out of Internal Accrual)	2936968	2100984
b) Others -- NCR Cells expenses	1520653	974415
TOTAL	4457621	3075399

SCHEDULE 13

Others Administrative Expenses	Current Year	Current Year
a) NCR Books and Publication Cost	5838	11137
b) Studies & Surveys	5863261	5130710
c) Advertisement & Publicity	755050	276209
d) Board/Other Meetings Expenses	72726	494281
e) Project Appraisal Fee	1113060	962722
f) Preparation of Sub-Regional Plans(NCR)	1395800	0
g) Seminar & Training	454750	36613
h) Reimbursement towards hiring taxi- NCR Cell	0	43785
TOTAL	9660485	6955457

SCHEDULE 14

Expenditure on Market Borrowing	CURRENT YEAR	CURRENT YEAR
a) Interest on Bonds	824629563	494668044
b) Listing fee	217181	162031
c) Rating Agency Charges	335496	3088400
d) Registrar & Transfer Agent Charges	44201	21301
e) Corporate action fee/custodial fee on NCRPB Taxable Bonds	2206	56253
f) Arrangers fee	4963500	1339190
g) Interest on NCRPB bonds application money	14284661	4491247
h) Trusteeship Fee	55000	25000
i) Stamp duty on NCRPB taxable bonds-2019	0	838605
j) Surveillance Fees	1204108	808900
k) Annual custodial fees of NSDL/CDSL	110300	55150
l) Interest on short term borrowing from bank	23813323	1246575
m) Stamp duty on NCRPB taxable bonds-2020	3500005	0
TOTAL	873159544	506800696

D. L. Verma
 DD0/DD(A)

R. K. Karna
 Director(A&F)

[Signature]
 Member Secretary

NATIONAL CAPITAL REGION PLANNING BOARD
SCHEDULES FORMING PART OF THE INCOME & EXPENDITURE(NON-PLAN) AS AT 31.3.2011
SCHEDULE-15

(Amount in Rs.)

<u>Income on PF investments</u>	Current Year	Previous Year
a) Interest on PF investments	651735	748680
b) Interest on Savings Bank accounts of PF	282252	159622
c) Interest on NPS investments	0	61409
d) Interest on Saving Bank account NPS	184	41415
TOTAL	934171	1011126

SCHEDULE-16

(Amount in Rs.)

<u>OTHER INCOME</u>	Current Year	Previous Year
1. Bond Money/Recovery of Pay & Allowances	0	832
2. Application fee for Recruitment	0	300
3. Recovery towards use of Staff Car	7000	8400
4. Sale of Old Newspapers	1717	0
5. RTI Fee	1318	1230
6. Loss of I.Card	200	100
7. Misc. INCOME towards honorarium received on delivery of lecture	0	12833
Total	10235	23695

S. Verma
 DDO/DD(A)

R.K. Sharma
 Director(A&F)

[Signature]
 Member Secretary

SCHEDULE-17

NATIONAL CAPITAL REGION PLANNING BOARD
SCHEDULE FORMING PART OF INCOME & EXPENDITURE (NON-PLAN) FOR THE YEAR
ENDED 31.3.2011

(Amount in Rs.)

ESTABLISHMENT EXPENSES	CURRENT YEAR	PREVIOUS YEAR
SALARIES (BASIC + DP)	9761320	14314745
ALLOWANCES & BONUS	9387592	7841484
CONTRIBUTION TO NPS	218519	229660
RETIERMENT & TERMINAL BENEFITS	0	0
OTHERS		
Leave Salary & Pension Contribution	326318	513071
Interest on GPF Account	1135405	928862
Interest on NPS Account	0	76653
Recruitment Expenses	84290	14800
Licence fee paid to Dte of Estates	88794	108943
News paper & Periodicals	52942	53894
Deposit Linked Insurance Scheme	48945	0
TOTAL	21104125	24082112

SCHEDULE-18

(Amount in Rs.)

ADMINISTRATIVE EXPENSES	CURRENT YEAR	PREVIOUS YEAR
ELECTRICITY & WATER CHARGES	45274	38532
HOUSE KEEPING	692256	603249
REPAIR & MAINTENANCE	105475	339410
RENT, RATE & TAXES	901693	1016698
VEHICLE RUN. & MAINT.	346742	346809
POSTAGE, TEL. & COMMUNICATION CHARGES	491751	568562
PRINTING & STATIONERY	139565	434432
TRAVELLING & CON. EXPENSES	521095	379714
EXPENSES ON SEMINAR/WORKSHOP	79938	96310
I H C SUBSCRIPTION EXPENSES	0	0
EXPENSES ON LEGAL FEES	180000	376543
AUDITORS REMUNERATION	0	210725
HOSPITALITY EXPENSES	158464	108161
PROFESSIONAL FEE	375499	349750
ADVERTISEMENT & PUBLICITY	0	0
OTHERS		
	76924	92388
TOTAL	4114676	4961283

A. C. Verma
 DDO/DD(A)

R. K. Kaena
 Director(A&F)

[Signature]
 Member Secretary

NATIONAL CAPITAL REGION PLANNING BOARD

Notes on Accounts and significant accounting policies annexed to and forming part of balance sheet as on 31.03.2011.

1. Accounting Convention:

The Annual Accounts of the NCR Planning Board are prepared on the basis of historical cost convention and on the basis of accrual method of accounting, unless otherwise stated in the accounting policies stated below.

2. New format of Accounts and rounding of figure to the nearest Rupees.

The accounts of the Board for the Financial Year 2010-11 have been prepared in prescribed format as per instruction issued by Principal Director of Audit. The figure shown in the Annual accounts have been rounded off to the nearest rupee. The previous year figures in Income & Expenditure Accounts and Balance Sheet have been re-grouped wherever necessary.

3. Income Recognition:

All income has been recognized on accrual basis.

4. Fixed Assets:

(a) Fixed Assets are stated at written down value after charging depreciation.

(b) Depreciation on fixed assets has been charged on w.d.v. method as per rate prescribed under Income Tax Act. Depreciation chart has been prepared by showing each asset separately, instead of block of assets. The depreciation has been charged in income and expenditure account (Plan).

(c) Audit had observed during the audit of Accounts 2009-10 that fixed assets schedule has not been prepared in approved format of accounts. Accordingly, in compliance with audit observation fixed Assets schedule has been prepared as per approved format and last year figure/heads of fixed assets has been re-grouped without any material effect.

5. Recognition of Expenditure:

All expenses are recognized on accrual basis except payment of LTC, which are taken on cash basis.

6. Retirement Benefits:

(a) Necessary provisions for retirement benefit i.e. Leave Encashment, Gratuity & Pension in respect of NCRPB employees, on actuarial basis as per Actuarial Valuation Report, has been made in the Income & Expenditure Accounts (Non

Plan) and Balance Sheet of the Board for the year as on 31.3.2011. The annual provision is being made from Internal Accruals of the Board and accordingly net amount required is transferred from Income & Expenditure Account (Plan) to I&E Account (Non-Plan) every year.

(b) The Board is maintaining General Provident Fund Account which has been recognized by the Department of Pension and Pensioners Welfare. The liability towards GPF interest has been charged to revenue in the relevant year and transferred to the Provident Fund Account of the Board.

(c) **New Pension Scheme Fund:**

The Govt. had introduced a New Pension scheme (NPS) for new recruits to the Central Govt. service w.e.f. 1.1.2004. The monthly contribution is 10% of the salary and D.A. to be paid by the employee and matched by the Central Govt. Accordingly new pension scheme fund had been created by keeping the monthly contribution amount in Nationalized Bank in respect of employees appointed in the Board w.e.f. 1.1.2004. Ministry of Finance, Department of Expenditure, vide their OM dated 17.8.2009 had issued instructions that all employees covered under NPS were compulsorily to register with National Security Depository limited, Central Record keeping Agency, Mumbai. In compliance to this, necessary registration has been done with NSDL, CRA in Sept.2009. As per instruction issued by NSDL, CRA, NPS funds in respect of 5 employees of the Board covered under NPS has been transferred to NSDL, CRA Mumbai during the year 2009-10. The Board is sending monthly contribution of 6 NPS employees recovered duly matched by the Board to NSDL, CRA Mumbai. NPS fund in respect 6 NPS employees of the Board is now being maintained by NSDL, CRA Mumbai.

(d) **Group Insurance liability:-**

The Board during the year 2005-06 had taken a policy called Group Insurance Scheme with LIC and transferred a sum of Rs.6,91,873/- to LIC in order to meet any such liability as and when it will accrue. The Board is making necessary deductions from the salary of the employees and remitting the same to LIC every month. On retirement and resignation of the employees, their claims are forwarded to LIC for payment of saving benefits alongwith interest under said policy including insurance cover wherever applicable.

7. **NCR Books and Publications:-**

The cost of NCR Books and Publications sold and distributed free as complimentary copies are charged to Income & Expenditure Account (Plan) and the stock of unsold books at the close of the Financial Year are valued at cost and shown in the Balance Sheet.

8. **Plan & Non-Plan Transactions:-**

Separate Receipts and Payment Account & Statement of Income & Expenditure are prepared for each of Plan and Non-Plan transactions.

9. Studies & Surveys:-

All expenses incurred on Studies & Surveys are charged to Income & Expenditure Account (Plan). However, during the current year 2010-11 an amount of ₹ 3,14,12,000 was received as Grant from MoUD for Study for preparation of DPR for Regional Rapid Transit System (RRTS) Corridors, which has been shown separately under the head earmarked Fund. Accordingly expenditure made for this purpose during 2010-11 has been charged to this fund to indicate the utilization of Grant separately.

10. NCR Planning & Monitoring Cell:

(a) As per policy approved by the Board, the expenses on NCR Cell are reimbursed by NCRPB to respective state govts. after verification of claims furnished by respective NCR Cell/state govts. Since, the claims are furnished to NCR Planning Board after close of the financial year and after finalisation of annual accounts of that F.Y. necessary provision in the Annual Accounts have been made on the basis of the last claims received from the NCR Cells. Total provision of ₹4,42,03,930/- for the NCR Cells expenses payable upto 31.3.2010 was shown in the Schedule-5 of Balance Sheet appended with annual accounts for the year ended on 31.3.2010.

(b) During the year 2010-11 following adjustments were passed through the accounts:-

- (i) Provision of expenses payable to Rajasthan Cell for the year 2008-09 was ₹43,50,900/- and for 2009-10 was ₹49,46,456/- but, against this, actual payment of ₹51,37,472/- and ₹56,80,537/- was made for the year 2008-09 and 2009-10 respectively. Thus, additional amount of 7,86,572/- and ₹ 7,34,081/- (total ₹15,20,653/-) paid to the said Cell over and above the provisions made as on 31.3.10 was passed through the accounts.
- (ii) A provision of ₹ 1,78,64,676/- has been made towards NCR Cell expenses for the current year 2010-11, as under, and the same has been charged to Income & Expenditure A/c (Plan).

Rajasthan	-	₹56,80,537/-
U.P.	-	₹46,76,700/-
Haryana	-	₹64,63,082/-
Delhi	-	₹10,44,357/-
Total	-	₹1,78,64,676/-

11. Income Tax:

(a) The appropriate Income Tax Authority i.e. Ministry of Finance Department of Revenue, Director General of Income Tax (Exemptions) New Delhi vide Order No. Director General of Income Tax Exemption (E)/10(23C)(iv)/2008 dated 2.5.2008 has approved the National Capital Region Planning Board under sub-clause (iv) of the Clause (23 C) iv of Section 10 of the Income tax Act 1961 (43 of 1961) from the

Assessment Year 2003-04 onwards. Accordingly, the Income of the Board is eligible for exemption from payment of Income Tax under Section 10 (23C) iv of Income Tax Act 1961. In view of this, no provision towards income tax has been made for the year 2010-11 in the Annual Accounts of the Board. However, borrowing agencies / banks had deducted TDS ₹2,04,42,719/- on the interest payment to the Board during the year 2010-11 prior to the date of issue of requisite certificate regarding "No deduction of tax at source" for the F.Y. 2010-11. Accordingly, tax deducted at source for the year 2010-11 has been shown as TDS recoverable under the heading "advances & other amount recoverable" in Schedule-9 appended with the Annual Accounts of the Board for the year 2010-11. The same will be claimed from Income tax department while filing of ITR for the Assessment year 2011-2012.

(c) As the Board's income is exempted from income tax (under section 10(23C) on I.T. Act 1961 from the assessment year 2003-04 vide income tax order dated 2.5.2008. In view on this, no provision were made towards income tax for F.Y. 2007-08 to 2009-10 in the annual accounts of the board. Advance income tax/TDS recoverable (net of provision) of ₹ 69,88,13,837 pertaining to F.Y. 2004-05 to 2009-10 was shown in the balance sheet of the board for the year ended 31.3.2010. During the F.Y. 2010-11, the board has received refund of ₹ 175,25,15,420/- (including interest of ₹ 52499796/-) pertaining to F.Y. 2003-04 to 2008-09 respectively. Accordingly, provisions of Income tax for F.Y. 2003-04 to F.Y.2006-07 have been written back to the extent of refund made by I.T. Department and shown separately, in the I&E A/c (Plan) for the period ending 31.3.2011.

12. Establishment Expenses (Plan) Salary

Amount of Rs.2936968 shown under the heading Establishment Expenses (Plan) in Schedule-12 is towards salary paid to five employees of the Board from internal accrual of the Board. The five posts were created /sanctioned by the Government in the year 1998-99 and the expenditure for these posts was to be met out of internal accruals of the Board. The Board has accordingly been charging salary expenditure on these posts from internal accruals which are reflected in the Income & Expenditure (Plan) since 1999-2000 onwards as disclosed in the Annual Accounts of the Board for the every year.

13. Creation of Bond Redemption Reserve (BRR)

Board had raised an amount of Rs.200 Crore from the Capital market in February 2008 though private placement of taxable Bonds for a period of 7 years. As a statutory requirement, before raising Bonds, the same were got financially rated from CRISIL & FITCH rating agency. Rating agency stipulated that the Board should maintain Bond Redemption Reserve (BRR) by depositing equated amounts every year in such a manner that the balance in redemption reserve accounts for this bond issue equals the redemption amount on the date of maturity of Bonds. Further to this Board has raised additional amount ₹900 crores through Bond issue. In order to ensure that Board meets its Bond obligations on maturity, the Board has created a BRR in 2008-09 and amounts are being transferred to this

an amount of ₹158.56 crores has been transferred to BRR by charging I&E A/c (Plan). The total BRR as on 31.3.11 is now ₹215.56 crores as per schedule-2 appended with the Annual Accounts of the Board for the year 2010-11.

14. The NCR Planning Board has raised ₹500 crore through private placement of bonds {Taxable NCRPB Bonds Series-I (2020)} in August 2010. In compliance to the SEBI Circular no. SEBI/IMD/BOND/ 1/2009/11/05 dated 11th May, 2009, these bonds are secured by way of negative lien on all present and future book debts with Trustee to the bond issue i.e. Corporation Bank.

15. Outstanding balance of Loans/advances to State Govt./implementing agencies as on 31.3.2011, as shown in schedule-8 of current assets, loans, advances, are subject to Balance Confirmation from respective borrowing agencies of NCR Planning Board.

M. C. Verma
DDO/DD(A)

R. K. Sharma
Director (A&F)


Member Secretary