

ANNUAL ACCOUNTS

2009-10

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

NATIONAL CAPITAL REGION PLANNING BOARD

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NATIONAL CAPITAL REGION PLANNING BOARD
BALANCE SHEET AS AT 31.3.2010

		(Amount in Rs.)	
CORPUS/CAPITAL FUND AND LIABILITIES	Schedule	Current Year	Previous Year
NCRPB FUND (CORPUS/CAPITAL FUND)	1	21589247352	20052324460
SPECIAL RESERVES	2	570000000	285000000
EARMARKED/ENDOWMENT FUNDS	3	26841504	0
SECURED LOANS AND BORROWINGS		0	0
UN-SECURED LOANS AND BORROWINGS	4	7000000000	4651000000
DEFERRED CREDIT LIABILITIES		0	0
CURRENT LIABILITIES AND PROVISIONS	5	216738659	159287178
TOTAL		29402827515	25147611638
ASSETS			
FIXED ASSETS	6	11023687	11306952
INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS		0	0
INVESTMENTS OF PF / NPS	7	15546937	13290864
CURRENT ASSETS, LOANS, ADVANCES ETC.	8	29376256891	25123013822
MISCELLANEOUS EXPENDITURE (to the extent not written off or adjusted)		0	0
TOTAL		29402827515	25147611638
SIGNIFICANT ACCOUNTING POLICIES	18		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	19		

Sr. Verma
Asst. Director (Finance)

R.K. Karna
Director(A&F)

Ru
Member Secretary

NATIONAL CAPITAL REGION PLANNING BOARD
INCOME AND EXPENDITURE ACCOUNT (PLAN) FOR THE YEAR ENDED ON 31ST MARCH, 2010

(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		20735	34955
Interest Earned	9	1859643530	1401705509
Other Income	10	7519586	9369504
Increase/(decrease) in stock of Finished goods and works-in-progress		0	0
TOTAL (A)		1867183851	1411109968
EXPENDITURE			
Establishment Expenses	11	3075399	18914134
Other Administrative Expenses etc.	12	6955457	14314543
Expenditure on Grants, Subsidies etc.			
Expenditure on Market Borrowing	13	506800696	217773905
Depreciation corresponding to Schedule - 4		1480133	1475610
TOTAL(B)		518311685	252478192
Balance being excess of Income over Expenditure (A-B)		1348872166	1158631776
Provision for Income Tax/F.B.T		0	0
Provision for NCR Cell Exp. upto (31.3.09)		1105778	16055000
Provision for NCR Cell Expenses for 2009-10		16650556	0
Transferred to Bond Redemption Reserve(BRR)		285000000	285000000
Transferred to Income & Expenditure Account (Non-Plan)		10147239	50546740
Net Excess of Income over expenditure transfer to NCRPB Fund		1035968593	823085036
SIGNIFICANT ACCOUNTING POLICIES	18		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	19		

S.K. Verma
 Asst. Director (Finance)

R.K. Karna
 Director(A&F)

S. S. S.
 Member Secretary

NATIONAL CAPITAL REGION PLANNING BOARD
INCOME AND EXPENDITURE ACCOUNT (NON-PLAN) FOR THE YEAR ENDED ON 31ST MARCH 2010

(Amount in Rupees)

INCOME	Schedule	Current Year	Previous Year
Income from Sales/Services		0	0
Grant in Aid from MOUD		29500000	23500000
Fee and Subscription		0	0
Income from PF Investments & NPS	14	1011126	1331086
Income from Royalty, Publication etc.		0	0
Interest Earned		0	0
Other Income	15	23695	8101
Transferred from Income & Exp. Account (Plan)		10147239	50546740
Increase/(decrease) in stock of Finished goods		0	0
TOTAL (A)		40682060	75385927
EXPENDITURE			
Establishment Expenses	16	24082112	20720220
Other Administrative Expenses etc.	17	4961283	3902652
Expenditure on Grants, Subsidies etc.			
TOTAL(B)		29043395	24622872
Balance being excess of Income over Expenditure (A-B)		11638665	50763055
Provision for Gratuity		1177950	6920778
Provision for Accumulated Leave Encashment		1724097	12477846
Provision for Pension(Current)		4121864	19306197
Provision for Pension(Retired)		4614754	11841919
Net Excess of Income over Expenditure transfer to NCRPB Fund		0	216315
SIGNIFICANT ACCOUNTING POLICIES	18		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	19		

AJ. Verma
Asst. Director (Finance)

RK Karna
Director(A&F)

Sur
Member Secretary

NATIONAL CAPITAL REGION PLANNING BOARD

RECEIPTS AND PAYMENTS FOR THE YEAR ENDED ON 31st MARCH, 2010

(Amount In Rupees)

RECEIPTS	CURRENT YEAR			PREVIOUS YEAR		
	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN
I. Opening Balances						
a) Cash in hand	21923	21923		5224	5224	
b) Bank Balances in saving account	1533335336	1533335336		729331970	729331970	
c) Balance in Saving Account PF	2391292		2391292	556590		556590
d) Balance in Saving Account (NPS)	14196		14196	548575		548575
Sub Total	1535762747	1533357259	2405488	730442359	729337194	1105165
II) Grants Received						
a) From M/o UD Govt. of India	529500000	500000000	29500000	523500000	500000000	23500000
b) From Delhi Govt.	0	0	0	500000000	500000000	
c) Grant from MoUD for RRTS Study	53683010	53683010	0	0		
III) INCOME ON INVESTMENTS (PF/NPS)						
a) Saving Bank interest	175775		175775	44052		44052
b) Interest on PF deposits	987268		987268	1102754		1102754
IV) Interest Received						
a) On loans to State government/ Agencies	1522295846	1522295846		1250984421	1250984421	
b) Saving Bank (incl. autoswap FDR)	62666269	62666269		61744860	61744860	
c) On Bank Deposits	641096	641096		22057610	22057610	
d) Interest on staff advance	2821		2821	0		
V) Other Income						
a) NCR Publication sales	20735	20735		34955	34955	
b) Short receipt of 2005-06	0			0		
c) Prepayment charges of loans	0			0		
d) Sale of News Paper	0			1575		1575
e) Sale/Disposal of assets.	0			2525		2525
f) Fee for misc. services	14163		14163	1113		1113
g) Bond money/interest received from Staff	0			0		
h) Application fee for Recruitment	300		300	0		
i) Upfront fee resetting of ROI	0			0		
k) Reimbursement from MOUD for study cost	7519586	7519586	0	9369504	9369504	
VI) Amount Borrowed						
a) NCRPB Taxable Bonds	1349000000	1349000000	0	2651000000	2651000000	
b) Short term loan from banks	1000000000	1000000000	0	0		
VII) Other Receipt						
a) Repayment of loan by State Govt.	3538003117	3538003117		2588355482	2588355482	
b) FDR encashed	3900000000	3900000000		2000000000	2000000000	
c) Maturity of PF/NPS investments	5900000		5900000	6500000		6500000
d) Earnest Money/Security Deposit	8384		8384	14388		14388
f) Misc. advances to staff	64223		64223	100099		100099
g) Petrol advances	1120		1120	1000		1000
h) Travelling advance	321137		321137	158202		158202
i) LTC Advance	134682		134682	133574		133574
k) Cash recovery of vehicle/computer advance	19460		19460	12000		12000
l) Deputation employees recovery	251634		251634	0		
m) GIS money recovered/received from LIC	0		0	72702		72702
n) GPF/NPS Fund Cash recovery	364118		364118	0		
o) Tax deducted at source	6145479		6145479	2857575		2857575
p) Excess receipts against loans to States	563972		563972	45753	45753	
q) GPF withdrawal (Refund)	150000		150000	730000		730000
r) Sale of staff car	26026		26026			
Total	10004222968	9957186918	47036050	10349266503	10312929779	36336724

S. Verma
Asst. Director (Finance)

R. K. Sharma
Director (A&F)

S. K. Singh
Member Secretary

RECEIPTS AND PAYMENTS FOR THE YEAR ENDED ON 31st MARCH, 2010

(Amount in Rupees)

PAYMENTS	CURRENT YEAR			PREVIOUS YEAR		
	TOTAL	PLAN	NON-PLAN	TOTAL	PLAN	NON-PLAN
I. Expenses						
a) Establishment Expenses (Corresponding to Schedule - 11 & 16)	25433150	3743759	21689391	24470777	6701568	17769209
b) Administrative Expenses (Corresponding to Schedule - 12 & 17)	38365749	33631169	4734580	18425133	14594660	3830473
c) Expenditure on Market Borrowing	479714426	479714426		186906750	186906750	
II. Loan disbursed to State Govt./agencies						
	8145555500	8145555500		7230554000	7230554000	
III. Investment & Deposits made						
a) Amount Invested in FDR	390000000	390000000		1000000000	1000000000	
b) Provident Fund/NPS	2500000		2500000	5900000		5900000
c) Others -BRR	285000000	285000000		285000000	285000000	
IV. Expenditure on Fixed Assets						
a) Purchase of Fixed Assets	1222891		1222891	125169		125169
V. Refund of surplus money/loans to State Govt.						
	0			0		
VI. Payment of Loans and Advances						
a) Misc. Advances to Staff	347732		347732	492283		492283
b) Advance/withdrawal against GPF	930020		930020	3611657		3611657
c) Travelling Advance	118103		118103	467800		467800
VII. Other Payments						
a) Redemption of NCRPB Bonds	0			0		
b) Earnest Money	2000		2000	100000		100000
c) Income Tax/TDS	80230609	80230609		53502840	53502840	
d) Reversal of excess interest given	78637		78637	0		
e) Payment towards GIS	27360		27360	100707		100707
f) Tax deducted at source	4068838		4068838	3656561		3656561
g) Deputation employee recovery	465077		465077	190079		190079
h) Payment of New pension scheme fund	1522353		1522353			
VIII. Closing Balances						
a) Cash in hand (Inc. Imprest)	22766	22766		21923	21923	
b) Bank Balances in Saving Account	540379016	540379016		1533335336	1533335336	
c) Bank Balances in Saving Account PF	8238270		8238270	2391292		2391292
d) Bank Balances in Saving Account (NPS)	471		471	14196		14196
Total	10004222968	9958277245	45945723	10349266503	10310617077	38649426

A/c. Verma
Asst. Director (Finance)

R.K. Karna
Director (A&F)

[Signature]
Member Secretary

NATIONAL CAPITAL REGION PLANNING BOARD
SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31.3.2010

SCHEDULE 1

(Amount in Rs.)

NCRPB FUND (CORPUS/CAPITAL FUND)	Current Year	Previous Year
Balance as at the beginning of the year	20052324460	18229023109
Add: Grant/Contribution from Delhi Government	0	500000000
Add: Contribution from MOUD	500000000	500000000
Add: transferred from the Income and Exp. Account (Plan)	1035968593	823085036
Add: transferred from the Income and Exp. Account (Non Plan)	0	216315
Add: unspent balance of GIS fund	954299	0
BALANCE AS AT THE YEAR - END	21589247352	20052324460

SCHEDULE 2

(Amount in Rs.)

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

S. Verma
Asst. Director (Finance)

R. K. Karna
Director(A&F)

[Signature]
Member Secretary

SCHEDULE 3

NATIONAL CAPITAL REGION PLANNING BOARD
SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31.3.2010

	(Amount in Rs.)	
EARMARKE/ENDOWMENT FUND	Current Year	Previous Year
Grant from MOUD for Study for preparation of DPR for Regional Rapid Transit System(RRTS) Corridors.		
a) Balance as at the beginning of the year	0	0
b) Add: Grant received during the year	53683010	0
Sub total	53683010	0
c) Utilisation/Expenditure towards RRTS study - Mobilisation Fee for preparation of DPR for RRTS	26841506	0
NET BALANCE AS AT THE YEAR - END (a + b - c)	26841504	0

SCHEDULE 4

SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31.3.2010

	(Amount in Rs.)	
SECURED LOANS AND BORROWINGS	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	0
Sub total	6000000000	4651000000
2. Loan from Banks		
a) Short term loan from State Bank of Indore	4500000000	0
b) Short term loan from Corporation Bank	5500000000	0
Sub total	10000000000	0
GROSS TOTAL	70000000000	4651000000

AJ. Verma
 Asst. Director (Finance)

RK KASMA
 Director(A&F)

Dee
 Member Secretary

NATIONAL CAPITAL REGION PLANNING BOARD
SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31.3.2010

SCHEDULE-6

CURRENT LIABILITIES AND PROVISIONS	Current Year	(Amount in Rs.) Previous Year
Statutory Liabilities :		
1. General Provident Fund	14376054	11110639
2. New Pension Scheme Fund	0	1043904
3. GIS Fund	0	954299
4. Contribution towards pension	0	504101
5. Deputation Employees Recoveries	19874	22329
6. Tax deducted at Source from Contractors/Professionals/Staff	3193090	65524
7. Overdue	205000	205000
Sub total	17794018	13905796
Interest accrued but not due on borrowings:		
1. NCRPB taxable Bonds 2018	29031233	29031234
2. NCRPB taxable Bonds 2019 Sr.I	39209379	27911762
3. NCRPB taxable Bonds 2019 Sr.II	18927394	---
4. Short term loan from Banks	1246575	---
Sub total	88414581	56942996
Other Current Liabilities:		
1. Expenses Payable	3075706	7294216
2. Earnest Money	689655	689655
3. Excess receipts against loans to State Govt./agencies	1386746	901411
Sub total	5152107	8885282
Provisions :		
1. For Income Tax	0	0
2. For Retirement benefits of employees		
a) Gratuity	7910460	6920778
b) Pension(Current)	23932162	19306197
c) Pension(Retired)	15222478	11841919
d) Accumulated Leave Encashment	14108923	12477846
Sub total	61174023	50546740
3. For NCR Cell expenses payable		
a) Net provision upto 31.3.09	27553374	29006364
b) Provision for 2009-10	16650556	---
Sub total	44203930	29006364
GROSS TOTAL	216738659	159287178
<i>S.K. Verma</i>	<i>R.K. Karna</i>	<i>Devs</i>
Asst. Director (Finance)	Director(A&F)	Member Secretary

S.N	NAME OF ASSETS	Balance as on 01.04.09	Addition		SALES/ TRANS- FER	GROSS BALANCE	DEPRECIATION		NET BALANCE
			UPTO 30.9.09	AFTER 30.9.09			Rate (%)	Amount	
			(Amount in Rs.)						
(a)	ASSETES ACQUIRED OUT OF GOVERNMENT GRANTS								
1	Additional Power Point	1485.00	0.00	0.00	0.00	1485.00	10	148.50	1336.50
2	Air Conditioner	2170.00	0.00	0.00	0.00	2170.00	15	325.50	1844.50
3	Annual Pub./Reference Books	3735.00	1082.00	4992.00	0.00	9809.00	100	7313.00	2496.00
4	Auto Dialler	162.00	0.00	0.00	0.00	162.00	15	24.30	137.70
5	Calculator	1115.00	0.00	0.00	0.00	1115.00	15	167.25	947.75
6	Car	365668.70	0.00	0.00	26026.00	339642.70	15	50946.41	288696.29
7	Computers / Printers	93054.00	0.00	420997.00	0.00	514051.00	60	182131.50	331919.50
8	Computers Software & Dev	1023.00	0.00	0.00	0.00	1023.00	60	613.80	409.20
9	CVT	2922.00	0.00	0.00	0.00	2922.00	15	438.30	2483.70
10	Electric Appliances	3301.00	96.00	0.00	0.00	3397.00	15	509.55	2887.45
11	Electronic Typewriter	491.00	0.00	0.00	0.00	491.00	15	73.65	417.35
12	EPABX	67393.00	0.00	0.00	0.00	67393.00	15	10108.95	57284.05
13	Fall Ceiling Tube Fittings	698.00	0.00	0.00	0.00	698.00	10	69.80	628.20
14	Fan	0.00	2550.00	0.00	0.00	2550.00	10	255.00	2295.00
15	Fax Machine	11501.00	0.00	0.00	0.00	11501.00	15	1725.15	9775.85
16	Fire Fighting Equipments	84.00	0.00	0.00	0.00	84.00	15	12.60	71.40
17	Furnishing	82147.00	0.00	0.00	0.00	82147.00	10	8214.70	73932.30
18	Furniture	342138.00	11588.00	98673.00	0.00	452399.00	10	40306.25	412092.75
19	Godrej Safe / Chest	1378.00	0.00	0.00	0.00	1378.00	10	137.80	1240.20
20	Godrej Cabinet	3742.61	0.00	0.00	0.00	3742.61	10	374.26	3368.35
21	Hotline Projection Visio	2955.00	0.00	0.00	0.00	2955.00	15	443.25	2511.75
22	Library Books	13235.00	1172.00	10576.00	0.00	24983.00	60	11817.00	13166.00
23	Medical Equipment	2760.00	0.00	0.00	0.00	2760.00	15	414.00	2346.00
24	Nikon Digital Camera	24233.60	0.00	0.00	0.00	24233.60	15	3635.04	20598.56
25	Sony Digital Camera	10200.00	0.00	0.00	0.00	10200.00	15	1530.00	8670.00
26	Photocopy Machine	388425.00	0.00	0.00	0.00	388425.00	15	58263.75	330161.25
27	PVC Partition	4980.00	0.00	0.00	0.00	4980.00	10	498.00	4482.00
28	Padestal Fan	1101.00	0.00	0.00	0.00	1101.00	10	110.10	990.90
29	Paper Monster Junior	1812.78	0.00	0.00	0.00	1812.78	15	271.92	1540.86
30	Pick Up Van Bajaj Auto	47094.00	0.00	0.00	0.00	47094.00	15	7064.10	40029.90
31	Refrigerator	586.00	0.00	0.00	0.00	586.00	15	87.90	498.10
32	Rataring Scriber	5427.00	0.00	0.00	0.00	5427.00	15	814.05	4612.95
33	Spel Binder A4 size	12411.78	0.00	0.00	0.00	12411.78	15	1861.77	10550.01
34	Samsung Omina Mobile	0.00	0.00	23500.00	0.00	23500.00	15	1762.50	21737.50
35	Tape Recorder / Two-in-One	2257.78	0.00	0.00	0.00	2257.78	15	338.67	1919.11
36	Telephones	61389.00	0.00	0.00	0.00	61389.00	15	9208.35	52181
37	Television	11136.00	0.00	0.00	0.00	11136.00	15	1670.40	9465.60
38	Typewriter	1000.00	0.00	0.00	0.00	1000.00	15	150.00	850.00
39	UPS	47.00	0.00	0.00	0.00	47.00	60	28.20	18.80
40	Wall Clocks	986.00	0.00	0.00	0.00	986.00	10	98.60	887.40
41	Water Dispenser	1555.86	0.00	0.00	0.00	1555.86	15	233.38	1322.48
42	Wooden Box	0.00	0.00	1997.00	0.00	1997.00	10	99.85	1897.15
43	Web Camera (D-link)	587.00	0.00	0.00	0.00	587.00	15	88.05	498.95
	SUB TOTAL	1578386	16488.00	560735.00	26026.00	2129585.11		404385.15	1725200
(b)	Office Accommodation at IHC	9610609.00	0.00	0.00	0.00	9610609.00	10	961060.90	8649548
(A)	Total (a) + (b)	11188955.00	16488.00	560735.00	26026.00	11740194.11		1365446	10374748

(B) ASSETES ACQUIRED OUT OF OWN FUNDS (Amount in Rs.)									
S.N.	NAME OF ASSETS	Balance as on 01.04.09	Addition		SALES	GROSS BALANCE	DEPRECIATION		NET BALANCE
			UPTO 30.9.09	AFTER 30.9.09			Rate (%)	Amount	
1	Coat Stand	4664.83	0.00	0.00	0.00	4664.83	10	466.48	4198.35
2	Computers / Printers	21.60	0.00	0.00	0.00	21.60	60	12.96	8.64
3	Furniture	3886.54	0.00	0.00	0.00	3886.54	10	388.65	3497.89
4	Projector Epson	106600.02	0.00	0.00	0.00	106600.02	15	15990.00	90610.02
5	Computer Software & Dev.	730.93	0.00	0.00	0.00	730.93	60	438.56	292.37
6	Telephones	1538.54	0.00	0.00	0.00	1538.54	15	230.78	1307.76
7	UPS	514.88	0.00	0.00	0.00	514.88	60	308.93	205.95
8	Maruti Car SX-4	0.00	645668.00	0.00	0.00	645668.00	15	96850.20	548817.80
	Total	117957.34	645668.00	0.00	0.00	763625.34		114686.56	648938.78
	GRAND TOTAL (A+B)	11306952	662156.00	560735.00	26026.00	12503819.45		1480132.56	11023687

Asst. Verma
Asst. Director (Finance)

R.K. Verma
Director(A&F)

Member Secretary
Member Secretary

**NATIONAL CAPITAL REGION PLANNING BOARD
SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31.3.2010**

(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)	2500000	5000000
3. Shares	0	0
4. Debentures and Bonds	1140000	1140000
5. Subsidies and Joint Ventures	0	0
6. Others		
Interest accrued on PF Investment	256812	400338
Saving Bank Balance	8238269	2391292
Sub Total	15546466	12343015
(B) New Pension Scheme		
1. FDR with State Bank Of Indore	0	900000.00
2. Interest accrued on NPS Investment	0	33653.00
3. Saving Bank Balance	471	14196.00
Sub Total	471	947849.00
Gross Total	15546937	13290864

S. Verma

Asst. Director (Finance)

R.K. Sharma

Director(A&F)

Member Secretary

Member Secretary

NATIONAL CAPITAL REGION PLANNING BOARD
SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31.3.2010

(Amount in Rs.)

CURRENT ASSETS, LOANS, ADVANCES ETC.	Current Year	Previous Year
A. CURRENT ASSETS:		
1. STOCK OF NCR BOOKS AND PUBLICATION	302480	313617
2. Sundry Debtors:		
a) Debts Outstanding for a period exceeding six months	98361	98361
b) Others (Security with MTNL & GMT)	28148	34532
Sub total	126509	132893
3. Cash balances in hand	22766	21923
4. Bank Balances		
With Scheduled Banks:		
- On Savings Account (including auto swap FDRs)	540379016	1533353336
- BRR lying in saving account	285000000	285000000
Sub total	825379016	1818353336
- FDRs of BRR	285000000	0
- FDRs - Others	0	0
Sub total	285000000	0
TOTAL (A)	1110830771	1818803769
B. LOANS, ADVANCES AND OTHER ASSETS		
1. Loans:		
a) Advances to Staff	932773	1198418
b) Other Advances		
i) Travelling Advance	52000	361600
ii) LTC Advance	0	0
iii) Petrol Advance	4400	4400
iv) Misc. advance	3100	2300
Sub Total	59500	368300
c) STATE GOVT./IMPLEMENTING AGENCIES	26961449946	22353897563
2. Advances and other amounts recoverable		
a) Prepaid Expenses	0	0
b) Advance Income tax, FBT & TDS recoverable	698813837	617893298
(Net of provisions for tax)		
Sub Total	698813837	617893298
3. INCOME ACCRUED		
a) INTEREST ACCRUED BUT NOT DUE ON FDRS	9456095	1991068
b) INTEREST RECEIVABLE ON LOAN	593291652	327504858
c) INTEREST ACCRUED ON STAFF LOAN	1422317	1344470
d) INTEREST ACCRUED ON S/B ACCOUNT	0	12078
Sub Total	604170064	330852474
TOTAL (B)	28265426120	23304210053
TOTAL (A+B)	29376256891	25123013822

N. K. Varna
Asst. Director (Finance)

R. K. Karna
Director (A&F)

Devi
Member Secretary

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


Member Secretary

SCHEDULE-11

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)	2100984	2685714
b) Others – NCR Cells expenses	974415	0
TOTAL	3075399	2685714

(Amount in Rs.)		
Others Administrative Expenses	Current Year	Previous Year
a) NCR Books and Publication Cost	11137	31184
b) Studies & Surveys	5130710	10585263
c) Advertisement & Publicity	276209	179334
d) Board/Other Meetings Expenses	494281	95979
e) Project Appraisal Fee	962722	3384283
f) Printing Charges	0	38500
g) Seminar & Training	36613	0
h) Reimbursement towards hiring taxi- NCR Cell	43785	173420
TOTAL	6955457	14487963

(Amount in Rs.)		
Expenditure on Market Borrowing	CURRENT YEAR	PREVIOUS YEAR
a) Interest on Bonds	494668044	207284547
b) Listing fee	162031	5419
c) Rating Agency Charges	3088400	2921360
d) Registrar & Transfer Agent Charges	21301	7667
e) Corporate action fee/custodial fee on NCRPB Taxable Bonds	56253	37080
f) Arrangers fee	1339190	2626394
g) Interest on NCRPB bonds application money	4491247	3117517
h) Trusteeship Fee	25000	30000
i) Stamp duty on NCRPB taxable bonds-2019	838605	1603005
j) Surveillance Fees	808900	73500
k) Annual custodial fees of NSDL/CDSL	55150	67416
l) Interest on short term borrowing from bank	1246575	0
TOTAL	506800696	217773905

A/K. Sharma
 Asst. Director (Finance)

R.K. Karna
 Director(A&F)

Sen
 Member Secretary

NATIONAL CAPITAL REGION PLANNING BOARD
SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31.3.2010

SCHEDULE-14

(Amount in Rs.)

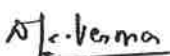
<u>Income on PF investments</u>	Current Year	Previous Year
a) Interest on PF investments	748680	1253381
b) Interest on Savings Bank accounts of PF	159622	30513
c) Interest on NPS investments	61409	33653
d) Interest on Saving Bank account NPS	41415	13539
TOTAL	1011126	1331086

NATIONAL CAPITAL REGION PLANNING BOARD
SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31.3.2010

SCHEDULE-15

(Amount in Rs.)

<u>OTHER INCOME</u>	Current Year	Previous Year
1. Bond Money/Recovery of Pay & Allowances	832	0
2. Application fee for Recruitment	300	0
3. Recovery towards use of Staff Car	8400	5413
4. Sale of Old Newspapers	0	1575
5. RTI Fee	1230	1013
6. Loss of I.Card	100	100
7. Misc. Income towards honorarium received on delivery of lecture	12833	0
Total	23695	8101


Asst. Director (Finance)


Director(A&F)


Member Secretary

SCHEDULE-16

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

ESTABLISHMENT EXPENSES		(Amount in Rs.)	
	CURRENT YEAR	PREVIOUS YEAR	
SALARIES (BASIC + DP)	14314745	9457002	
ALLOWANCES & BONUS	7841484	7108000	
CONTRIBUTION TO NPS	229660	178288	
RETIERMENT & TERMINAL BENEFITS	0	2656664	
OTHERS			
Leave Salary & Pension Contribution	513071	266962	
Interest on GPF Account	928862	779734	
Interest on NPS Account	76653	118949	
Recruitment Expenses	14800	0	
Licence fee paid to Dte of Estates	108943	82912	
News paper & Periodicals	53894	71709	
Liveries	0	0	
TOTAL	24082112	20720220	

ADMINISTRATIVE EXPENSES		(Amount in Rs.)	
	CURRENT YEAR	PREVIOUS YEAR	
ELECTRICITY & WATER CHARGES	38532	40302	
HOUSE KEEPING	603249	535507	
REPAIR & MAINTENANCE	339410	199925	
RENT, RATE & TAXES	1016698	1015990	
VEHICLE RUN. & MAINT.	346809	376166	
POSTAGE, TEL. & COMMUNICATION CHARGES	568562	580911	
PRINTING & STATIONERY	434432	197606	
TRAVELLING & CON. EXPENSES	379714	310730	
EXPENSES ON SEMINAR/WORKSHOP	96310	56900	
I H C SUBSCRIPTION EXPENSES	0	0	
EXPENSES ON LEGAL FEES	376543	111977	
AUDITORS REMUNERATION	210725	168125	
HOSPITALITY EXPENSES	108161	114795	
PROFESSIONAL FEE	349750	141532	
ADVERTISEMENT & PUBLICITY	0	0	
OTHERS	92388	52186	
TOTAL	4961283	3902652	

S.K. Vuma
 Asst. Director (Finance)

R.K. Kama
 Director (A&F)

Jeer
 Member Secretary

NATIONAL CAPITAL REGION PLANNING BOARD

Notes on Accounts and significant accounting policies annexed to and forming part of balance sheet as on 31.03.2010.

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 2009-10 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).

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 31.3.2010

(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 5 NPS employees recovered duly matched by the Board to NSDL, CRA Mumbai. NPS fund in respect 5 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 sends 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. Since the Board has already taken GIS policy from LIC as stated above and transferred a sum of Rs. 6,91,873/- out of GIS Fund in the year 2005-06, unspent balance of Rs.9,54,299/- which was being held under GIS Fund upto 31.3.2009, shown as current liability in the Accounts under Schedule-3, has now been merged with NCRPB fund as there is no current liability payable on this Account.

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 2009-10 an amount of Rs.5,36,83,010/- 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 2009-10 has been charged to this fund to indicate the utilization of Grant separately.

10. NCR Planning & Monitoring Cell:

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, these claims are furnished to NCR Planning Board after close of the financial year and after finalisation of annual accounts of that F.Y., the expenses on NCR Planning & Monitoring Cell were being booked and charged to Income and expenditure account (Plan) under the head "Reimbursement of NCR Cell expenses" on the provisional/accrual basis, (on the basis of last claim reimbursed to each Cell, in the past years) and any variation in the actual expenses on submission and approval was adjusted in the subsequent year. The status of pending claims (claims not received) in respect of each NCR cell, and expenditure booked to Income & Account (Plan) on this head, during past years, till 31.3.2009 is as under:-

NCR Planning & Monitoring Cell	Financial years for which claims not received till 31.3.2009 and expenditure booked in Income & Exp. A/c (Plan) in the respective years on provisional/accrual basis.	Amount of expenditure booked (In Rupees)
UP	2005-06	2045000
	2006-07	3263024
	2007-08	3340500
	2008-09	4676700
Haryana	2008-09	5018500
Rajasthan	2007-08	2558768
	2008-09	4350900
Delhi	2006-07	1414925
	2007-08	1434925
	2008-09	2008900
Total		30112142
	Amount of Expenses payable shown in liability side of Balance Sheet for the year ended 31.3.2009	29006364

Against the above pending bills an unpaid amount of Rs.2,90,06,364/- was reflected in the liability side of Balance Sheet as on 31.3.2009 under the head "Expenses Payable" (schedule-3). The audit team has pointed out that I&E A/c's and Balance Sheet for the year ending 31.3.2009 did not reflect any provision for NCR cell expenses payable; rather the expenditure has been booked on accrual

basis. In view of this, as suggested by C&AG audit team the above closing balance of "Expenses payable to NCR Monitoring Cells" of Rs.2,90,06,364/- as on 31.3.2009 has been transferred to the head "Provision for NCR Cell expenses upto 31.3.2009" as opening balance during the current financial year and the following adjustment entries have been passed through during current year 2009-10.

(Amount in Rs.)		
	Total expenditure booked upto 31.3.2009	30112142
Less:	Amount of Expenses Payable shown in liability side of Balance Sheet for the year ended 31.3.2009	29006364
Add:	Short provision for earlier years (due to actual payments made in excess of provisions), now adjusted in current year 2009-10.	1105778
Less:	Claim settled towards NCR Cell expenses payable to Rajasthan cell for 2007-08 in the current year 2009-10	2558768
	Balance of provision (upto 31.3.2009) towards NCR Cell expenses as on 31.3.2010	27553374

Further, a separate provision of Rs.1,66,50,556/- for the expenses payable to NCR Cell for current F.Y. 2009-10 has been made and charged to Income & Exp. Account (Plan) in the current F.Y.2009-10, since no claim has been received from any NCR Cell for the year 2009-10, till 31.3.10.

11. Income Tax:

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. The Income of the Board is now exempted for 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 2007-08, 2008-09 and 2009-10 in the Annual Accounts of the Board.

In view of the above Income Tax exemption granted, the Board had applied to Income Tax Office for issue of a Certificate for no deduction of Tax by Banks/State Government and their implementing agencies during financial year 2009-2010. However, Income Tax Department issued certificate for deducting TDS at lower rate @ 6.80% instead of NO TDS, valid up to 31.3.2010. The matter was taken up with Income Tax Department but no response was received. Total TDS deducted on the Boards income for the year 2009-10 was Rs.8,09,20,576/- and has been shown as TDS recoverable under the heading advances & other amount recoverable in Schedule-6 appended with the Annual Accounts of the Board for the year 2009-10. The same will be claimed from Income tax department by filing of ITR for the Assessment year 2010-2011.

The Board has submitted its application for refund of entire Income Tax paid since assessment year 2003-04 to the office of DG (Exemption), New Delhi which is being perused with them. No refund has so far been made by the Income Tax department to the Board.

12. Establishment Expenses (Plan) Salary

Amount of Rs.21,00,984/- shown under the heading Establishment Expenses (Plan) in Schedule-9 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 through 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. In order to ensure that Board meets its Bond obligations on maturity, the Board during the Year 2008-09 had created a BRR for an amount of Rs. 28.50 crores & made necessary provisions in the Accounts and invested Rs. 28.50 crore in FDR. During the year 2009-10, the Board has further made provision for Rs. 28.50 crore in the Annual Accounts of the Board for the year 2009-10. The total provision on account of BRR is now Rs.57.00 crores as per schedule-2 appended with the Annual Accounts of the Board for the year 2009-10.

14. Outstanding balance of Loans/advances to State Govt./implementing agencies as on 31.3.2010, as shown in schedule-8 of current assets, loans, advances, are subject to Balance Confirmation from respective borrowing agencies of NCR Planning Board.


Asst. Director (Finance)


Director (A&F)


Member Secretary