

ANNUAL ACCOUNTS

**FOR THE FINANCIAL YEAR
2014-2015**



NATIONAL BAL BHAVAN
KOTLA ROAD, NEW DELHI-110002
Tel : 011-23236570



SINGH CHHABRA & CO.
CHARTERED ACCOUNTANTS

AUDITORS' REPORT

To,
The Board of Management,
National Bal Bhavan



We have audited the attached Balance Sheet of **National Bal Bhavan (NBB)**, Kotla Road, New Delhi-110002 as at 31st March, 2015 and also the Income & Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the management of National Bal Bhavan. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements.

Based on our audit, we report that :

- i) In our opinion and to the best of our information and according to the explanations given to us, the said accounts (prepared in the revised format of accounts of Central Educational Institutions as intimated by MHRD in April 2015) read together with other notes thereon are found in accordance with the books of account maintained.
- ii) In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:
 - (a) in case of the Balance Sheet, of the state of affairs of the NBB as at 31/03/2015;
 - (b) in case Statement of Income & Expenditure, of the Deficit for the year ended on that date.

For Singh Chhabra & Co.
Chartered Accountants



Harish K. Chhabra
(Partner)
M.No.500104
Place : Delhi
Date : 10.08.2015

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NATIONAL BAL BHAVAN

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NATIONAL BAL BHAVAN
KOTLA ROAD, NEW DELHI-110002
BALANCE SHEET AS AT 31ST MARCH 2015


Amount in Rs.

| SOURCES OF FUNDS | Schedule | 2014-15 | 2013-14 |
|---|----------|-----------------------|-----------------------|
| CORPUS/CAPITAL FUND | 1 | (376,699,419.15) | 202,956,373.00 |
| DESIGNATED/ EARMARKED / ENDOWMENT FUNDS | 2 | 250,835.00 | 250,835.00 |
| Loans Liability | | 92,427.00 | |
| CURRENT LIABILITIES & PROVISIONS | 3 | 506,500,415.21 | 913,667.00 |
| TOTAL | | 130,144,258.06 | 204,120,875.00 |

| APPLICATION OF FUNDS | | | |
|--|----|-----------------------|-----------------------|
| FIXED ASSETS | 4 | 55,478,638.06 | 143,622,740.00 |
| Tangible Assets | | | |
| Intangible Assets | | | |
| Capital Works-In-Progress | | | |
| INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS | 5 | - | - |
| Long Term | | | |
| Short Term | | | |
| INVESTMENTS - OTHERS | 6 | - | - |
| CURRENT ASSETS | 7 | 7,502,598.00 | 8,415,997.00 |
| LOANS, ADVANCES & DEPOSITS | 8 | 67,163,022.00 | 52,082,138.00 |
| TOTAL | | 130,144,258.06 | 204,120,875.00 |
| PRINCIPLE ACCOUNTING POLICIES | 23 | | |
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Prepared By


Checked By


Dy. Dir. (Admin)


Director

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
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2015

Amount in Rs.

| Particulars | Schedule | 2014-15 | 2013-14 |
|--|----------|-------------------------|-----------------------|
| INCOME | | | |
| Academic Receipts | 9 | 1,598,947.00 | 5,078,827.00 |
| Grants / Subsidies | 10 | 146,097,993.00 | 127,952,700.00 |
| Income from Investments | 11 | | |
| Interest earned | 12 | 1,262,286.00 | 937,139.00 |
| Other Income | 13 | 353,372.00 | 416,540.00 |
| Prior Period Income | 14 | 217,771.00 | - |
| TOTAL (A) | | 149,530,369.00 | 134,385,206.00 |
| EXPENDITURE | | | |
| Staff Payments & Benefits (Establishment Expenses) | 15 | 291,038,286.60 | 78,798,714.00 |
| Academic Expenses | 16 | 10,373,544.00 | 1,497,600.00 |
| Administrative and General Expenses | 17 | 24,298,981.00 | 43,341,922.00 |
| Transportation Expenses | 18 | 190,018.00 | |
| Repairs & Maintenance | 19 | 1,290,580.61 | 1,290,187.00 |
| Finance Costs | 20 | | |
| Depreciation | 4 | 5,818,113.66 | - |
| Other Expenses | 21 | 6,308.00 | 103,888.00 |
| Prior Period Expenses | 22 | 5,946,588.00 | - |
| TOTAL (B) | | 338,962,419.87 | 125,032,311.00 |
| Balance being excess of Income over Expenditure (A-B) | | (189,432,050.87) | 9,352,895.00 |
| Transfer to / from Designated Fund | | | |
| Building fund | | | |
| Others (specify) | | | |
| Accumulated Dep. | | 83,927,995.28 | - |
| Retirement Benefits | | 307,897,753.00 | - |
| Balance Being Surplus / (Deficit) carried to Corpus Capital Fund | | (581,257,799.15) | 9,352,895.00 |
| Principle Accounting Policies | 23 | | |
| Notes to Accounts | 24 | | |


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NATIONAL BAL BHAVAN
KOTLA ROAD, NEW DELHI-110002
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2015

| RECEIPTS | Amount in Rs. | | | |
|---|----------------|----------------|---------------|---------------|
| | 2014-15 | 2013-14 | 2014-15 | 2013-14 |
| I. Opening Balance | | | | |
| a) Cash Balance(HQ) | 8,759.00 | 9,726.00 | 34,352,546.00 | 72,824,886.00 |
| b) Cash Balance(RO) | | | 966,961.00 | |
| c) Bank Balance | | | 8,011,094.00 | 79,905,947.00 |
| i. In Current Accounts | | | 190,018.00 | |
| ii. In Deposit Accounts(HQ) | | | 689,676.00 | |
| iii. Savings Accounts(HQ) | 7,779,113.00 | 14,656,319.00 | | |
| iv. Savings Accounts(RO) | | | 874,125.00 | |
| v. Advance at R O | | | 6,308.00 | |
| II. Grants Received | | | | |
| From Government of India | | | 10,238,171.00 | |
| a) Ministry of HRD | | | | |
| -For Capital Expenditure | 9,910,000.00 | 10,000,000.00 | | |
| -For Revenue Expenditure | 137,790,000.00 | 118,195,000.00 | | |
| (Grants for capital & revenue exp to be shown separately, if available) | | | | |
| III. Academic Receipts | 1,591,319.00 | 17,743,815.00 | | |

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RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2015

Amount in Rs.

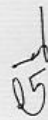
| RECEIPTS | 2014-15 | 2013-14 | PAYMENTS | 2014-15 | 2013-14 |
|---|----------------|----------------|--|---------------|----------------|
| IV. Sundry Debtors | 250,040.00 | | VII. Expenditure on Fixed Assets and Capital Works - In-Progress | | |
| V. Receipts against Sponsored Projects/Schemes | | | a) Fixed Assets (Schedule 4) | | |
| VI. Receipts against sponsored Fellowships and Scholarships | | | | | |
| VII. Income on Investments from other fund | | | | | |
| Sub-total | 157,329,231.00 | 160,604,860.00 | | 55,328,899.00 | 152,730,833.00 |
| VIII. Interest received on | | | VIII. Other Payments including statutory payments | | 0 |
| a) Bank Deposits | | | Payments to Suppliers/ Creditors | 28,559,630.00 | 575,494.00 |
| b) Loans and Advances | 10,440.00 | 107,678.00 | Duties & Taxes | 14,369,436.00 | |
| c) Savings Bank Accounts | 1,262,286.00 | 1,079,798.00 | Salary/Expenses Payable | 48,789,715.00 | |
| IX. Investments encashed | | | IX. Expenditure on grants (as per Annexure) | | |
| X. Term Deposits with Scheduled Banks encashed | | | X. Deposits and Advances | 7,529,877.00 | 2,285,104.00 |
| XI. Other Income | 86,115.00 | 468,796.00 | XI. Advance for Capital Expenditure | | |
| XII. Deposits and Advances | | | XII. Closing balance | | |
| Security Deposits | 180,000.00 | 695,730.00 | a) Cash Balance(HQ) | 18,335.00 | 8,759.00 |
| Recovery of Advances | 2,833,998.00 | 422,438.00 | b) Cash Balance(RO) | | |
| | | | c) Bank balance | | |
| | | | i) In Current Accounts | | |
| | | | ii) In Savings accounts(HQ) | 7,106,178.00 | 7,779,113.00 |

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NATIONAL BAL BHAVAN
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RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2015

| RECEIPTS | 2014-15 | 2013-14 | PAYMENTS | | Amount in Rs. | |
|--|----------------|----------------|----------|---------|----------------|----------------|
| | | | 2014-15 | 2013-14 | 2014-15 | 2013-14 |
| XIII. Miscellaneous Receipts including Statutory Receipts | | | | | | |
| XIV. Refund of unspent Grant | | | | | | |
| TOTAL | 161,702,070.00 | 163,379,300.00 | TOTAL | | 161,702,070.00 | 163,379,300.00 |




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Director

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NATIONAL BAL BHAVAN
KOTLA ROAD, NEW DELHI-110002

SCHEDULE - 1 CORPUS/CAPITAL FUND

| PARTICULARS | Amount in Rs. | |
|--|-------------------------|-----------------------|
| | 2014-15 | 2013-14 |
| Balance at the beginning of the year | 2029,56,373.00 | 1933,61,178.00 |
| Add: Contributions towards Corpus/Capital Fund | - | - |
| Add: Grants from Government of India to the extent utilized for capital expenditure | 16,02,007.00 | 2,42,300.00 |
| Add: Assets Purchased out of Earmarked Funds | - | - |
| Add: Assets Purchased out of Sponsored Projects, where ownership vests in the institution. | - | - |
| Add: Assets Donated/Gifts Received | - | - |
| Less: Adjustment as per audit objection | - | - |
| Add: Excess of Income over expenditure transferred from the Income & Expenditure Account | (5812,57,799.15) | 93,52,895.00 |
| TOTAL | (3766,99,419.15) | 2029,56,373.00 |
| (Deduct) Deficit transferred from the Income & expenditure Account | - | - |
| Balance at the year end | (3766,99,419.15) | 2029,56,373.00 |

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SCHEDULE 2 - DESIGNATED/ EARMARKED / ENDOWMENT FUNDS

Amount in Rs.

| PARTICULARS | | Total | |
|---|-------------|-------------|-------------|
| | | 2014-15 | 2013-14 |
| A. | | | |
| a) Opening balance | 2,50,835.00 | 2,50,835.00 | 2,50,835.00 |
| b) Additions during the year | | | |
| c) Income from investments made of the funds | | | |
| d) Accrued Interest on investments/Advances | | | |
| e) Interest on Savings Bank a/c | | | |
| f) Other additions (Specify nature) | | | |
| TOTAL (A) | 2,50,835.00 | 2,50,835.00 | 2,50,835.00 |
| B. | | | |
| Utilisation/Expenditure towards objectives of funds | | | |
| ii) Capital Expenditure | | | |
| ii) Revenue Expenditure | | | |
| TOTAL (B) | | 0 | |
| Closing balance at the year end (A - B) | 2,50,835.00 | 2,50,835.00 | 2,50,835.00 |
| Represented by | | | |
| Cash And Bank Balances Investments | | | |
| Interest accrued but not due | - | | |
| TOTAL | 2,50,835.00 | 2,50,835.00 | 2,50,835.00 |

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SCHEDULE 3- CURRENT LIABILITIES & PROVISIONS

| PARTICULARS | Amount in Rs. | |
|---|-----------------------|--------------------|
| | 2014-15 | 2013-14 |
| A. CURRENT LIABILITIES | | |
| 1. Deposits from staff | | |
| 2. Deposits from students | | |
| 3. Sundry Creditors | 414009.61 | 190769.00 |
| a) From RO | 0 | 0 |
| b) Others | 4,14,009.61 | 1,90,769.00 |
| 4. Deposit-Others (including EMD, Security Deposit) | 7,46,494.00 | 7,22,198.00 |
| 5. Statutory Liabilities (GPF, TDS, WC TAX, CPF, GIS, NPS): | 12,15,929.00 | - |
| a) Overdue | | |
| b) Others | 12,15,929.00 | - |
| 6. Other Current Liabilities | 52,22,120.60 | 700.00 |
| a) Salaries | 52,17,509.00 | |
| b) Receipts against sponsored projects | | |
| c) Receipts against sponsored fellowships & scholarships | | |
| d) Unutilised Grants | | |
| e) Grants in advance | | |
| f) Other funds | | |
| g) Other liabilities | 4,611.60 | 700.00 |
| Total (A) | 75,98,553.21 | 9,13,667.00 |
| B. PROVISIONS | | |
| 1. For Taxation | | |
| 2. Gratuity | 394,21,390.00 | - |
| 3. Superannuation Pension | 4316,26,087.00 | - |
| 4. Accumulated Leave Encashment | 278,54,385.00 | - |
| 5. Trade Warranties/Claims | | |
| 6. Provisions for Expenses | | |
| Total (B) | 4989,01,862.00 | - |
| Total (A+ B) | 5065,00,415.21 | 9,13,667.00 |

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NATIONAL BAL BHAVAN

SCHEDULE OF DEPRECIATION ON ASSETS AS ON 31.03.2015

SCHEDULE 4 FIXED ASSETS

| NBB+ GIFT ITEMS | Gross Block as on 01.04.2014 | Additions during the year | Gross Block as on 31.03.2015 | Depreciation for the year 2014-15 | Depreciation up to 31.3.2014 | Net Block as on 31.03.2015 | Net Block as on 31.03.2014 |
|---|------------------------------|---------------------------|------------------------------|-----------------------------------|------------------------------|----------------------------|----------------------------|
| | | | | | | | |
| BUILDING | 88709638 | | 88709638 | 1774193 | 39523258 | 47412187 | 49186380 |
| TUBE WELLS & WATER SUPPLY | 730212 | | 730212 | 14604 | 420433 | 295175 | 309779 |
| ELECTRICAL INSTALLATION AND EQUIPMENT | 9954755 | 16400 | 9971155 | 498558 | 7236569 | 2236029 | 2718186 |
| PLANT & MACHINERY | 383327 | | 383327 | 19166 | 312280 | 51880 | 71046 |
| SCIENTIFIC & DRAINAGE | 1049737 | | 1049737 | 83979 | 950916 | 14842 | 98821 |
| OFFICE EQUIPMENT | 2349957 | 58203 | 2408160 | 180612 | 1887897 | 339651 | 462060 |
| AUDIO & VISUAL EQUIPMENT | 3858928 | | 3858928 | 289420 | 3074972 | 494536 | 783956 |
| COMPUTER & PERIPHERALS | 4345044 | 1482829 | 5827873 | 1165575 | 4198318 | 463981 | 146726 |
| FURNITURE & FIXTURES & FITTING | 14653116 | 30500 | 14683616 | 1101271 | 13176727 | 405618 | 1476389 |
| VEHICLES | 3936220 | | 3936220 | 61237 | 3874978 | 5 | 61242 |
| LIB, BOOKS & SCIENTIFIC JOURNALS | 952439 | 14075 | 966514 | 96651 | 752506 | 117356 | 199933 |
| MISCELLANEOUS | 8194437 | | 8194437 | 409722 | 7182859 | 601856 | 1011578 |
| TOTAL NBB | 1391,17,809 | 16,02,007 | 1407,19,816 | 56,94,987 | 825,91,713 | 524,33,116 | 565,26,096 |
| JBB | | | | | | | |
| BUILDING | 3625178.22 | 0 | 3625178 | 72504 | 808707 | 2743968 | 2816472 |
| TUBE WELLS & WATER SUPPLY | 119199 | 0 | 119199 | 2384 | 74430 | 42385 | 44769 |
| ELECTRICAL INSTALLATION AND EQUIPMENT | 279164.57 | 0 | 279165 | 13958 | 157380 | 107826 | 121785 |
| PLANT & MACHINERY | 60835 | 0 | 60835 | 3042 | 47214 | 10579 | 13621 |
| OFFICE EQUIPMENT | 49114 | 0 | 49114 | 3684 | 19962 | 25468 | 29152 |
| AUDIO & VISUAL EQUIPMENT | 164846 | 0 | 164846 | 12363 | 101721 | 50762 | 63125 |
| FURNITURE & FIXTURES & FITTING | 187604.74 | 0 | 187605 | 14070 | 117433 | 56101 | 70172 |
| VEHICLES | 2309.03 | 0 | 2309 | 231 | 1613 | 466 | 697 |
| LIB, BOOKS & SCIENTIFIC JOURNALS | 1128.18 | 0 | 1128 | 113 | 508 | 507 | 620 |
| MISCELLANEOUS | 15552.15 | 0 | 15552 | 778 | 7315 | 7460 | 8237 |
| TOTAL JBB | 4504931 | 0 | 4504931 | 123126 | 1336282 | 3045522 | 3168649 |
| TOTAL OF JBB & NBB | 1436,22,740 | 16,02,007 | 1452,24,747 | 58,18,114 | 839,27,995 | 554,78,638 | 596,94,745 |

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SCHEDULE 5 : INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS

Amount in Rs.

| PARTICULARS | 2014-15 | 2013-14 |
|------------------------------------|---------|---------|
| | | |
| 1 In Central Government Securities | 0 | 0 |
| 2 In State Government Securities | 0 | 0 |
| 3 Other approved Securities | 0 | 0 |
| 4 Shares | 0 | 0 |
| 5 Debentures and Bonds | 0 | 0 |
| 6 Term Deposits with Banks | 0 | 0 |
| 7 Others (to be specified) | 0 | 0 |
| TOTAL | 0 | 0 |

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SCHEDULE 6 - INVESTMENTS- OTHERS

| PARTICULARS | Amount in Rs. | |
|-------------------------------------|---------------|---------|
| | 2014-15 | 2013-14 |
| 1. In Central Government Securities | 0 | 0 |
| 2. In State Government Securities | 0 | 0 |
| 3. Other approved Securities | 0 | 0 |
| 4. Shares | 0 | 0 |
| 5. Debentures and Bonds | 0 | 0 |
| 6. Others (to be specified) | 0 | 0 |
| (i) FDR General | 0 | 0 |
| (ii) FDR- Security Deposit | 0 | 0 |
| TOTAL | 0 | 0 |

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SCHEDULE 7- CURRENT ASSETS

| PARTICULARS | 2014-15 | 2013-14 |
|--|----------------|----------------|
| 1. Stock: | 0 | 0 |
| a) Stores and Spares | | |
| b) loose Tools | | |
| c) Publications | | |
| d) laboratory chemicals, consumables and glass ware | | |
| e) Building Material | | |
| f) Electrical Material | | |
| g) Stationery | | |
| h) Water supply material | | |
| 2. Sundry Debtors: | 378085 | 628125 |
| a) Debts Outstanding for a period exceeding six months | 378085 | 628125 |
| b) Others | | |
| 3. Cash and Bank Balances | 18335 | 8759 |
| a) Cash Balances(HQ) | 18335 | 8759 |
| b) Cash Balances(RO) | | |
| a) With Scheduled Banks | 7106178 | 7779113 |
| In Savings Accounts | 7106178 | 7779113 |
| In term deposit Accounts | | |
| In Savings Accounts | | |
| a) With Scheduled Banks(Non Plan) | 0 | 0 |
| -:- On Saving Account with HQ | | |
| -:- On Saving Account with ROs | | |
| -:- On ICICI Bank Processing Fees Account | | |
| -:- On ICICI Bank CMAT HQ | | |
| -:- On ICICI Bank Security Deposit HQ | | |
| -:- On State Bank of India CMAT HQ | | |
| -:- On ICICI -NVEQF A/c | | |
| b) With Scheduled Banks(Plan) | 0 | 0 |
| -:- On Saving Account with HQ | | |
| -:- On Saving Account with ROs | | |
| c) With Non- Scheduled Banks | 0 | 0 |
| d) With non-Scheduled Banks: | | |
| In term deposit Accounts | 0 | 0 |
| In Savings Accounts | 0 | 0 |
| 4. Post Office- Savings Accounts | 0 | 0 |
| TOTAL | 7502598 | 8415997 |

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NATIONAL BAL BHAVAN
KOTLA ROAD, NEW DELHI-110002

SCHEDULE 8- LOANS, ADVANCES & DEPOSITS

| PARTICULARS | Amount in Rs. | |
|--|-----------------|-----------------|
| | 2014-15 | 2013-14 |
| 1. Advances to employees: (Non-interest bearing) | 159030 | 156780 |
| a) Misc Advances | | |
| b) Festival | 159030 | 156780 |
| c) Medical Advance | | |
| d) Imprest Advance | | |
| e) Others(Computer) | | |
| f) LTC Advance | | |
| 2. Long Term Advances to employees: (Interest bearing) | 259127 | 257921 |
| a) Vehicle loan | 143899 | 167921 |
| b) Home loan | | |
| c) Others (Computer) | 115228 | 90000 |
| 3. Advances and other amounts recoverable in cash or in kind or for | 66719865 | 51642437 |
| a) On capital account | | |
| i) Advance to CPWD | 20890438 | 20890438 |
| b) to Suppliers | | |
| i) Advance to DTC | 4079539 | 4079539 |
| ii) Assistance to States | 32141461 | 23129466 |
| iii) Advance to Chief Controller of Accounts (Supply Div.) | 0 | 1427453 |
| c) Other Parties | | |
| d) OBA Advances | 9606652 | 2113766 |
| e) Others | 1775 | 1775 |
| 4. Prepaid Expenses | 0 | 0 |
| a) Insurance | | |
| b) Other expenses | | |
| 5. Deposits | 25000 | 25000 |
| a) Telephone | | |
| b) Lease Rent | | |
| c) Electricity | | |
| d) Others (Deposits) | 25000 | 25000 |
| 6. Income Accrued: | | |
| a) On Investments from Earmarked/ Endowment Funds | 0 | 0 |
| b) On Investments-Others | 0 | 0 |
| c) On Loans and Advances | 0 | 0 |
| d) Others (includes income due unrealized) | 0 | 0 |
| 7. Other- Current assets receivable from UGC/sponsored projects | | |
| a) Debit balances in Sponsored Projects | 0 | 0 |
| b) Debit balances in Sponsored Fellowships*& Scholarships | 0 | 0 |
| c) Grants Receivable | 0 | 0 |
| d) Other receivables from UGC | 0 | 0 |
| 8. Claims Receivable | | |
| TOTAL | 67163022 | 52082138 |

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SCHEDULE 9- ACADEMIC RECEIPTS

| PARTICULARS | Amount in Rs. | |
|---|----------------|----------------|
| | 2014-15 | 2013-14 |
| FEES FROM STUDENTS | | |
| Academic | | |
| 1. Tuition fee | | |
| 2. Admission fee | | |
| 3. Enrolment fee | | |
| 4. Library Admission fee | | |
| 5. Laboratory fee | | |
| 6. Art & Craft fee | | |
| 7. Registration fee | | |
| 8. Syllabus fee | | |
| Total (A) | 0 | |
| Examinations | | |
| 1. Admission test fee | | |
| 2. Annual Examination fee | | |
| 3. Mark sheet, certificate fee | | |
| 4. Entrance examination fee | | |
| Total (B) | 0 | |
| Other Fees | | |
| 1. Identity card fee | | |
| 2. Fine/ Miscellaneous fee/Penalty Fee | | |
| 3. Medical fee | | |
| 4. Transportation fee | | |
| 5. Hostel fee | 254600 | 2264700 |
| 6. Processing fee from-institutions | | |
| 7. Misc | 92807 | 1158326 |
| Total(C) | 347407 | 3423026 |
| Sale of Publications | | |
| 1 Sale of syllabus and Question Paper, etc. | 0 | 0 |
| 2. Sale of prospectus including admission forms | 34500 | 35296 |
| 3. Others | 134210 | 428205 |
| Total (D) | 168710 | 463501 |
| Other Academic Receipts | | |
| 1. Registration fee for workshops, programmes | 0 | 370365 |
| 2. Membership fees | 1082830 | 821935 |
| Total (E) | 1082830 | 1192300 |
| GRAND TOTAL (A+B+C+D+E) | 1598947 | 5078827 |

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SCHEDULE 10- GRANTS & SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)

| Particulars | Plan | | | Total Plan | Non Plan | 2014-15 | 2013-14 |
|---|-----------------|---------------------------|--------------------------------|------------|------------|-------------|-------------|
| | Ministry of HRD | Specific Scheme for SC/ST | Specific Scheme for North East | | | | |
| Balance B/F | - | - | - | - | - | - | - |
| Add: Receipts during the year | 446,50,000 | 153,50,000 | 49,00,000 | 649,00,000 | 828,00,000 | 1477,00,000 | 1281,95,000 |
| Total | 446,50,000 | 153,50,000 | 49,00,000 | 649,00,000 | 828,00,000 | 1477,00,000 | 1281,95,000 |
| Less: Refund to UGC | - | - | - | - | - | - | - |
| Balance | 446,50,000 | 153,50,000 | 49,00,000 | 649,00,000 | 828,00,000 | 1477,00,000 | 1281,95,000 |
| Less: Utilised for Capital expenditure (A) | 16,02,007 | - | - | 16,02,007 | - | 16,02,007 | 2,42,300 |
| Add: Refund of Unspent Grant | - | - | - | - | - | - | - |
| Balance | 430,47,993 | 153,50,000 | 49,00,000 | 632,97,993 | 828,00,000 | 1460,97,993 | 1279,52,700 |
| Less: utilized for Revenue Expenditure (B) | - | - | - | - | - | - | - |
| Balance C/F to Income & Expenditure Account (C) | 430,47,993 | 153,50,000 | 49,00,000 | 632,97,993 | 828,00,000 | 1460,97,993 | 1279,52,700 |

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SCHEDULE 11- INCOME FROM INVESTMENTS

Amount in Rs.

| Particulars | Earmarked/ Endowment | | Other Investments | |
|--|----------------------|---------|-------------------|---------|
| | 2014-15 | 2013-14 | 2014-15 | 2013-14 |
| 1. Interest | | | | |
| a. On Government Securities | | | | |
| b. Other Bonds/Debentures | | | | |
| 2. Interest on Term Deposits | | | | |
| a) On term Deposits with State Bank of Patiala | | | | |
| b) On term Deposits with ICICI-CMAT | | | | |
| c) On term Deposits with ICICI-Security Deposit | | | | |
| d) On term Deposits with ICICI-Processing Fee | | | | |
| e) On term Deposits with SBI-CMAT | | | | |
| f) On term Deposits with ICICI-NVEQF | | | | |
| (The above figures are inclusive of accrued interest) | | | | |
| 3. Interest on UGC Grants | | | | |
| 4. Interest on Savings Bank Accounts | | | | |
| 5. Others (CPF) | | | | |
| | | | | |
| | | | | |
| TOTAL | | | | |
| Transferred to Earmarked/Endowment Funds | | | | |
| Balance | | | | |

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SCHEDULE 12: INTEREST EARNED

| PARTICULARS | Amount in Rs. | |
|--|----------------|---------------|
| | 2014-15 | 2013-14 |
| 1. On Savings Accounts with scheduled banks | | |
| a) State Bank of Patiala | | |
| b) ICICI Bank Processing | | |
| c) CMAT-SBI | | |
| d) ICICI Bank- Security Deposit | | |
| e) ICICI NVEQF A/c | | |
| f) ICICI CMAT A/c | | |
| 2) PLAN | | |
| a) Canara | 912706 | 543462 |
| b) MSJE | 152867 | |
| II) Non Plan | | |
| a. Canara Bank Non Plan | 196713 | 381096 |
| | | |
| 2. On Loans | | |
| a. Employees/Staff | | 12581 |
| b. Others | | |
| | | |
| 3. On Debtors and Other Receivables | | |
| | | |
| TOTAL | 1262286 | 937139 |

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SCHEDULE 13- OTHER INCOME

| | | Amount in Rs. | |
|---|---------------|---------------|--|
| A. Income from Land & Buildings | 2014-15 | 2013-14 | |
| 1. Hostel Room Rent | | | |
| 2. License fee | | | |
| 3. Hire Charges of Auditorium/Play ground/Convention Centre, etc | | | |
| 4. Electricity charges recovered | | | |
| 5. Water charges recovered | | | |
| TOTAL | 0 | | |
| B. Sale of Institute's publications | | | |
| C. Income from holding events | | | |
| 1. Gross Receipts from annual function/ sports carnival | | | |
| Less: Direct expenditure incurred on the annual function/ sports carnival | | | |
| 2. Gross Receipts from fetes | | | |
| Less: Direct expenditure incurred on the fetes | | | |
| 3. Gross Receipts for educational tours | | | |
| Less: Direct expenditure incurred on the tours | | | |
| 4. Others (to be specified and separately disclosed) | | | |
| TOTAL | 0 | | |
| D. Others | | | |
| 1. Income from consultancy | | | |
| 2. RTI fees | | | |
| 3. Income from Royalty | | | |
| 4. Sale of application form (recruitment) | | | |
| 5. Misc. receipts (Sale of tender form, waste paper, etc.) | | | |
| 6. Profit on Sale/disposal of Assets | | | |
| a) Owned assets | | | |
| b) Assets received free of cost | | | |
| 7. Grants/Donations from Institutions, Welfare Bodies and International Organizations | | | |
| 8 Others | 3526 | 0 | |
| 9 Prior Period Income | | | |
| 10 Recovery from TRAI | 76387 | 0 | |
| 11. Recovery from Employees | 273459 | 416540 | |
| TOTAL | 353372 | 416540 | |
| GRAND TOTAL (A+B+C+D) | 353372 | 416540 | |

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SCHEDULE 14- PRIOR PERIOD INCOME

Amount in Rs.

| PARTICULARS | Amount in Rs. | |
|----------------------------|---------------|----------|
| | 2014-15 | 2013-14 |
| 1. Academic Receipts | 0 | 0 |
| 2. Income from Investments | 0 | 0 |
| 3. Interest earned | 206521 | 0 |
| 4. Other Income | 11250 | 0 |
| TOTAL | 217771 | 0 |

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SCHEDULE 15- STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)

Amount in Rs.

| PARTICULARS | 2014-15 | | | 2013-14 | | |
|-------------------------------------|-----------------------|------------------|------------------|----------------|-----------------|-----------------|
| | Plan | Non Plan | Total | Plan | Non Plan | Total |
| | a) Salaries and Wages | 17373529.00 | 19506563 | 36880092 | 5286334 | 53769354 |
| b) Allowances and Bonus | 0 | 37086835 | 37086835 | 0 | 171369 | 171369 |
| c) Contribution to Provident Fund | 0 | 0 | 0 | 0 | 0 | 0 |
| d) Contribution to NPS Fund | 0 | 799277 | 799277 | 0 | 550955 | 550955 |
| e) Staff Welfare Expenses | 12000.00 | 5781 | 17781 | 0 | 0 | 0 |
| f) Retirement and Terminal Benefits | 0 | 495285503.00 | 495285503 | 0 | 15869262 | 15869262 |
| g) LTC facility | 0 | 74899 | 74899 | 0 | 220998 | 220998 |
| h) Medical facility | 0 | 352506 | 352506 | 0 | 2738020 | 2738020 |
| i) Children Education Allowance | 0 | 579762 | 579762 | 0 | 0 | 0 |
| j) Subsistence Allowance | 0 | 0 | 0 | 0 | 0 | 0 |
| k) Honorarium | 0.00 | 5000.00 | 5000 | 0 | 0 | 0 |
| L) Leave Encashment | 0 | 27854385.00 | 27854385 | 0 | 192422 | 192422 |
| TOTAL | 17385529.00 | 581550511 | 598936040 | 5286334 | 73512380 | 78798714 |

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SCHEDULE 16- ACADEMIC EXPENSES

Amount in Rs.

| PARTICULARS | 2014-15 | | | 2013-14 | | |
|--|-----------------|----------|-----------------|----------------|----------|----------------|
| | Plan | Non Plan | Total | Plan | Non Plan | Total |
| a) Laboratory expenses | 0 | 0 | 0 | 0 | | 0 |
| b) Field work/Participation in Conferences | 406550 | 0 | 406550 | | | 0 |
| c) Expenses on Seminars/Workshops | 6283238 | 0 | 6283238 | | | 0 |
| d) Payment to visiting faculty . | 23350 | 0 | 23350 | | | 0 |
| e) Examination CMAT & GPAT | 26350 | 0 | 26350 | | | 0 |
| f) Student Welfare expenses | 3176590 | 0 | 3176590 | 14,97,600 | | 1497600 |
| g) Admission expenses -- | 0 | 0 | 0 | | | 0 |
| h) Convocation expenses | 0 | 0 | 0 | | | 0 |
| i) Publications | 31250 | 0 | 31250 | | | 0 |
| j) Stipend/means-cum-merit scholarship | 0 | 0 | 0 | | | 0 |
| k) Subscription Expenses | 0 | 0 | 0 | | | 0 |
| l) Others (specify) | 426216 | 0 | 426216 | | | 0 |
| TOTAL | 10373544 | 0 | 10373544 | 1497600 | 0 | 1497600 |

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SCHEDULE 17- ADMINISTRATIVE AND GENERAL EXPENSES

Amount in Rs.

| PARTICULARS | 2014-15 | | | 2013-14 | | |
|--|-----------------|----------------|-----------------|-----------------|---------------|-----------------|
| | Plan | Non Plan | Total | Plan | Non Plan | Total |
| A Infrastructure | | | | | | |
| a) Electricity and power | 4772357.00 | 370011 | 5142368 | 4452882 | | 4452882 |
| b) Water charges | 0.00 | | 0 | | 272708 | 272708 |
| c) Insurance | 0.00 | | 0 | | | 0 |
| d) Rent, Rates and Taxes (including propertytax) | 0.00 | | 0 | | | 0 |
| e) Vehicle Running | 0.00 | | 0 | | | 0 |
| B Communication | 0.00 | | 0 | | | 0 |
| e) Postage and Stationery | 0.00 | 100260.00 | 100260 | 110787 | | 110787 |
| f) Telephone, Fax and Internet Charges | 0.00 | 261620.00 | 261620 | 288464 | | 288464 |
| C Others | 0.00 | | 0 | | | 0 |
| g) Printing and Stationery (consumption) | 826056.00 | 126683 | 952739 | 6405 | | 6405 |
| h) Travelling and Conveyance Expenses | 0.00 | 0 | 0 | 137225 | | 137225 |
| i) Hospitality . | 0.00 | | 0 | | | 0 |
| j) Auditors Remuneration | 0.00 | | 0 | 359320 | | 359320 |
| k) Professional Charges | 0.00 | | 0 | | | 0 |
| l) Advertisement and Publicity | 290200.00 | 87342 | 377542 | 145402 | | 145402 |
| m) Magazines & Journals | 0.00 | | 0 | | | 0 |
| n) Annual Maintenance Charges | 0.00 | | 0 | | | 0 |
| o) TA/DA Non Official | 0.00 | | 0 | | | 0 |
| p) TA/DA Official | 0.00 | | 0 | 104550 | | 104550 |
| q) Transfer TA/DA Expenses | 0.00 | | 0 | | | 0 |
| r) E Governance Expenses | 0.00 | | 0 | | | 0 |
| s) Misc. Office Expenses | 1011256.00 | 383100 | 1394356 | 839114 | 106846 | 945960 |
| t) Horticulture Exp. | 0.00 | | 0 | | | 0 |
| u) Program Activity | 0.00 | | 0 | 34107945 | | 34107945 |
| v) HouseKeeping & Security | 5750016.00 | | 5750016 | 2410274 | | 2410274 |
| w) Office Expenses | 2764522.00 | | 2764522 | | | 0 |
| x) Guest House/Accommodation Expenses | 0.00 | | 0 | | | 0 |
| y) Internal receipts Expenditure | 4969580.00 | | 4969580 | | | 0 |
| z) Student Welfare | 2585978.00 | | 2585978 | | | 0 |
| TOTAL | 22969965 | 1329016 | 24298981 | 42962368 | 379554 | 43341922 |

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SCHEDULE 18-TRANSPORTATION EXPENSES

Amount in Rs.

| PARTICULARS | 2014-15 | | | 2013-14 | | |
|-----------------------------------|---------------|--------------|---------------|---------|----------|-------|
| | Plan | Non Plan | Total | Plan | Non Plan | Total |
| 1 Vehicles (owned by institution) | | | 0 | | | |
| a) Running expenses | 64190.00 | | 64190.00 | | | |
| b) Repairs & maintenance | | | 0 | | | |
| c) Insurance expenses | | 2061 | 2061 | | | |
| d) Car parking expenses | | | 0 | | | |
| 2 Vehicles taken on rent/lease | | | 0 | | | |
| a) Rent/lease expenses | | | 0 | | | |
| 3 Vehicle (Taxi) hiring expenses | 62915.00 | 60852.00 | 123767.00 | | | |
| TOTAL | 127105 | 62913 | 190018 | | | |

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SCHEDULE 19- REPAIRS & MAINTENANCE

Amount in Rs.

| PARTICULARS | 2014-15 | | | 2013-14 | | |
|--------------------------------------|---------------|---------------|----------------|---------------|---------------|----------------|
| | Plan | Non Plan | Total | Plan | Non Plan | Total |
| a) Buildings | 664601 | 160745 | 825346 | | 319583 | |
| b) Furniture & Fixtures | | 18371 | 18371 | | | |
| c) Plant & Machinery | 1227 | 104705 | 105932 | | | |
| d) Office Equipment | 148537 | 53321 | 201858 | | | |
| e) Computers | | 0 | 0 | | | |
| f) Laboratory & Scientific equipment | | 0 | 0 | | | |
| g) Audio Visual equipment | 41273 | 29552 | 70825 | | | |
| h) Cleaning Material & Services | 37049 | 0 | 37049 | | | |
| i) Book binding charges | | 0 | 0 | | | |
| j) Gardening | 24260 | 1500 | 25760 | | | |
| k) Estate Maintenance | 0 | 0 | 0 | | | |
| l) Others (Repair) | 5440 | 0 | 5440 | 577071 | 393533 | |
| Total | 922387 | 368194 | 1290581 | 577071 | 713116 | 1290187 |

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NATIONAL BAL BHAVAN
KOTLA ROAD, NEW DELHI-110002

SCHEDULE 20- FINANCE COSTS

Amount in Rs.

| PARTICULARS | 2014-15 | | | 2013-14 | | |
|---------------------|---------|----------|-------|---------|----------|-------|
| | Plan | Non Plan | Total | Plan | Non Plan | Total |
| a) Bank charges | | | | | | |
| b) Others (specify) | | | | | | |
| TOTAL | 0 | 0 | 0 | 0 | 0 | 0 |

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SCHEDULE 21- OTHER EXPENSES

Amount in Rs.

| PARTICULARS | 2014-15 | | | 2013-14 | | |
|---|-------------|------------|-------------|--------------|--------------|---------------|
| | Plan | Non Plan | Total | Plan | Non Plan | Total |
| a) Provision for Bad and Doubtful Debts/Advances | 0 | 0 | 0 | 0 | 0 | 0 |
| b) Irrecoverable Balances Written- off | 0 | 0 | 0 | 0 | 0 | 0 |
| c) Grants/Subsidies to other institutions/organizations | 0 | 0 | 0 | 0 | 0 | 0 |
| d) Others (Bank Charges) | 5315 | 993 | 6308 | 84095 | 19793 | 103888 |
| Total | 5315 | 993 | 6308 | 84095 | 19793 | 103888 |

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NATIONAL BAL BHAVAN
KOTLA ROAD, NEW DELHI-110002

SCHEDULE 22: PRIOR PERIOD EXPENSES

Amount in Rs.


| PARTICULARS | 2014-15 | | | 2013-14 | | |
|---------------------------|-----------|-----------|------------|---------|----------|-------|
| | Plan | Non Plan | Total | Plan | Non Plan | Total |
| 1 Establishment expenses | | 4818991 | 4818991.00 | | | |
| 2 Academic expenses | 233718.00 | | 233718.00 | | | |
| 3 Administrative expenses | 328732.00 | 390108 | 718840.00 | | | |
| 4 Transportation expenses | | | 0.00 | | | |
| 5 Repairs & Maintenance | | | 0.00 | | | |
| 6 Other expenses | 35440.00 | 139599.00 | 175039.00 | | | |
| Total | 597890.00 | 5348698 | 5946588.00 | 0 | 0 | 0 |

(GURDEEP KAUR)
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Kotla Road, New Delhi-110002

GPF ACCOUNT
BALANCE SHEET AS AT 31ST MARCH 2015

| Liabilities | Amount in Rs. | | | |
|------------------------------------|----------------------|----------------------|----------------------|----------------------|
| | 2014-15 | 2013-14 | 2014-15 | 2013-14 |
| Capital Account | | | | |
| Reserves & Surplus | 48,333.00 | 48,333.00 | 39,728,869.00 | 36,566,982.00 |
| Excess of Income over Expenditure | 1,535,928.13 | | 3,694,339.00 | 3,407,941.00 |
| Loans (Liability) | | | 10,918,472.00 | 10,000,000.00 |
| General Provident Fund | | 51,748,123.00 | | |
| opening balance as on 1.4.14 | 50,657,634.00 | | 213,030.00 | 213,030.00 |
| Add: Subscription | 10,600,106.00 | | 16,759.00 | 16,759.00 |
| Add: Interest | 4,481,380.00 | | 881,630.13 | |
| Less: Withdrawal/ Final Payment | 11,079,265.00 | | | |
| Closing Balance | 54,659,855.00 | | | |
| Contributory Provident Fund | | | | |
| opening balance as on 1.4.14 | 1,090,489.00 | | 1,828,522.85 | 1,591,744.00 |
| Add: Subscription | 239,324.00 | | 396,708.15 | |
| Add: Interest | 104,401.00 | | | |
| Less: Withdrawal | | | | |
| Closing Balance | 1,434,214.00 | | | |
| TOTAL C/F | 57,678,330.13 | 51,796,456.00 | 57,678,330.13 | 51,796,456.00 |


Director


Dy. Dir. (Admin)


Checked By


Prepared By

(GURDEEP KAUR)
Office Assistant
NATIONAL BAL BHAVAN
Koda Road, New Delhi-110002

NATIONAL BAL BHAVAN
KOTLA ROAD, NEW DELHI-110002
GPF ACCOUNT

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2015

| Expenditure | Amount in Rs. | | | |
|-----------------------------------|---------------------|---------------------|-----------------------------------|---------------------|
| | 2014-15 | 2013-14 | 2014-15 | 2013-14 |
| Direct Expenses | | | Income | |
| Interest Given on GPF | 4,481,380.00 | 4,030,413.00 | Indirect Incomes | |
| Interest Given on CPF | 104,401.00 | | Interest on FDs | 5,729,987.13 |
| Bank Charges | | 270.00 | Interest Received on Saving A/c | 167,016.00 |
| T.D.S. | | 129,182.00 | Other Receipt | 224,706.00 |
| Excess of Income over Expenditure | 1,535,928.13 | | | |
| TOTAL | 6,121,709.13 | 4,159,865.00 | Excess of Expenditure over Income | 60,526.00 |
| | | | TOTAL | 4,159,865.00 |

Signature

Prepared By
(GURDEEP KAUR)
Office Assistant
NATIONAL BAL BHAVAN
Kotla Road, New Delhi-110002

Signature

Checked By

Signature

Dy. Dir. (Admin)

Signature

Director

NATIONAL BAL BHAVAN
KOTLA ROAD, NEW DELHI-110002
GPF ACCOUNT

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2015

| Receipts | 2014-15 | | 2013-14 | | Amount in Rs. | |
|----------------------------|------------|------------|-----------------------|------------|---------------|---------|
| | 2014-15 | 2013-14 | 2014-15 | 2013-14 | 2014-15 | 2013-14 |
| Opening Balance | | | | | | |
| Bank | 1,591,744 | 8,399,794 | Loans (Liability) | | | |
| | | | Withdrawal from GPF | 10,755,114 | 8,547,863 | |
| | | | Withdrawal from CPF | - | - | |
| Contribution Received | | | Direct Expenses | - | - | |
| GPF SUBSCRIPTION | | | Interest Given on GPF | 324,151 | - | |
| (Employees) | 10,600,106 | 11,160,048 | Interest Given on CPF | - | - | |
| | | | | | | |
| CPF CONTRIBUTION | | | | | | |
| Employee Subscription | 214,000 | 192,000 | Bank Charges | - | 270 | |
| Board's Contribution | 25,324 | 24,536 | | | | |
| Interest Received on FDR | | | | | | |
| | | | | | | |
| Interest Received | | | | | | |
| Interest on Saving Bank | 167,016 | 4,099,339 | Investments | | | |
| | | | FDR With Vijaya Bank | 10,918,472 | 10,000,000 | |
| | | | FDR With IDBI Bank | - | 3,407,941 | |
| FDR Matured | - | 36,368,265 | FDR With Canara Bank | 39,728,869 | 36,566,982 | |
| 1. Canara Bank | 39,728,869 | | | | | |
| 2. Vijaya Bank | 10,918,472 | | | | | |
| | | | | | | |
| | | | TDS | - | 129,182 | |
| Other Receipts | | | Closing Balance:- | | | |
| Other Receipts/TDS Refunde | 309,598 | - | Bank | 1,828,523 | 1,591,744 | |
| | | | | | | |
| TOTAL | 63,555,129 | 60,243,982 | TOTAL | 63,555,129 | 60,243,982 | |

Prepared By

Checked By

Dy. Dir. (Admin)

Director

(GURDEEP KAUR)
Office Assistant
NATIONAL BAL BHAVAN
Kotla Road, New Delhi-110002

NATIONAL BAL BHAVAN
KOTLA ROAD, NEW DELHI-110002
NPS ACCOUNT

BALANCE SHEET AS AT 31st MARCH 2015

| Liabilities | Amount in Rs. | | |
|-----------------------------------|-------------------|-------------------|-------------------|
| | 2014-15 | 2013-14 | 2013-14 |
| CURRENT LIABILITY | | | |
| Opening Balance | 774,725.00 | 740,854.00 | Investment |
| Excess of Income over Expenditure | 37,932.00 | 33,871.00 | |
| Closing Balance | 812,657.00 | 774,725.00 | Bank Balance |
| TOTAL | 812,657.00 | 774,725.00 | 812,657.00 |
| | | | 774,725.00 |

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Office Assistant
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Kotla Road, New Delhi-110002

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Checked By

Ruth

Dy. Dir. (Admin)

[Signature]

Director

NATIONAL BAL BHAVAN
KOTLA ROAD, NEW DELHI-110002
NPS ACCOUNT

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2015

| Expenditure | Amount in Rs. | | | | |
|-----------------------------------|---------------------|---------------------|-----------------------------------|---------------------|---------------------|
| | 2014-15 | 2013-14 | Income | 2014-15 | 2013-14 |
| Bank Charges | 17.00 | - | Interest Received | | |
| NSDL | 1,456,878.00 | 1,107,560.00 | From Canara Bank | 33,817.00 | 30,105.00 |
| | | | Contribution Received | | |
| | | | From Employer | 730,505.00 | 555,663.00 |
| | | | From Employee | 730,505.00 | 555,663.00 |
| Excess of Income over Expenditure | 37,932.00 | 33,871.00 | Excess of Expenditure over Income | - | - |
| TOTAL | 1,494,827.00 | 1,141,431.00 | TOTAL | 1,494,827.00 | 1,141,431.00 |

Signature

Prepared By

(GURDEEP KAUR)

Office Assistant
NATIONAL BAL BHAVAN
Kotla Road, New Delhi-110002

Signature

Checked By

Signature

Dy. Dir. (Admin)

Signature


Director


NATIONAL BAL BHAVAN
KOTLA ROAD, NEW DELHI-110002
NPS ACCOUNT

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2015

| Receipts | | | Payments | Amount in Rs. | |
|-------------------------|----------------|----------------|-------------------|----------------|----------------|
| | 2014-15 | 2013-14 | | 2014-15 | 2013-14 |
| Opening Balance | | | Transfer to NSDL | 1,073,420.00 | 1,107,560.00 |
| Bank | 774,725.00 | 740,854.00 | | | |
| Contribution Received | | | Bank Charges | 17.00 | - |
| New Pension Scheme | | | | | |
| Employees Contribution | 538,776.00 | 555,663.00 | | | |
| Employer Contribution | 538,776.00 | 555,663.00 | Creditors NSDL | - | 9,416.00 |
| | | | | | |
| Interest Received | | | | | |
| Interest on Saving Bank | 33,817.00 | 30,105.00 | | | |
| | | | | | |
| | | | Closing Balance:- | | |
| Debtors NBB | - | 9,416.00 | Bank | 812,657.00 | 774,725.00 |
| | | | | | |
| | | | | | |
| TOTAL | 1886094 | 1891701 | TOTAL | 1886094 | 1891701 |


Prepared By


Checked By


Dy. Dir. (Admin)


Director

(GURDEEP KAUR)
Office Assistant
NATIONAL BAL BHAVAN
Kotla Road, New Delhi-110002

(GURDEEP KAUR)
Office Assistant
NATIONAL BAL BHAVAN
Kotla Road, New Delhi-110002

SIGNIFICANT ACCOUNTING POLICIES

1. Accounts

a) The Financial Statements are prepared on the basis of historical cost convention and generally on the accrual method of accounting unless otherwise stated.

Till 31.03.2014 the Accounts of the National Bal Bhavan have been prepared on Cash basis.

b) Separate set of accounts are maintained by the National Bal Bhavan in respect of Plan, Non-Plan, GPF & NPS activities.

c) All Receipts on account of fees/subscription and refund of unspent grants are accounted on receipts basis.

2. Grants-in-Aid

Grants are recognized on receipt basis & taken to credit of Income & Expenditure account except to the extent of expenditure of capital nature incurred (which amount is credited directly to the capital fund).

3. Fixed assets and Depreciations

a) Fixed Assets are stated at cost of acquisition less depreciation. Fixed assets received as Gifts by the National Bal Bhavan has been merged with the Fixed Assets of the Institute. Books received as Gifts are valued at selling price.

b) Receipts, if any, on the sale of obsolete/unserviceable assets is taken as income under the head 'Misc Receipts'.

4. Depreciation

4.1 During this year depreciation has been charged on Straight line method at the prescribed rate as provided in new format for standardization of accounts issued by MHRD. Earlier no depreciation was charged on the Fixed Assets. Accumulated depreciated till 31.3.2014 has been charged off from Corpus/ Capital Account.

(GURDEEP KAUR)
Office Assistant
NATIONAL BAL BHAVAN
Kolkata

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4.2 In respect of additions to fixed assets during the year, depreciation is provided for full year and in respect of deductions from the fixed assets, no depreciation is charged.

5. Specific Expenses/ Payments

Printing & Stationery

The amount spent for printing & stationery, is treated as expenditure as and when incurred. No adjustments are made in accounts for the closing stocks, as the value is not determinable.

6. Interest on All Deposits/ Investments is accounted for on accrual basis.

7. Employees Salaries/Benefits

- a) Central Government Employees service rules are by and large, made applicable to the employees of the National Bal Bhavan.
- b) Retirement benefits are accounted for on the basis of Actuarial Valuation done by approved valuer as per Accounting Standard 15. The provision for Retirement benefits till 31.03.2014 has been charged off from the Corpus/ Capital Account.
- c) The NBB maintains a separate Notified Provident Fund account for its employees.

(GURDEEP KAUR)
Office Assistant
NATIONAL BAL BHAVAN
Kotla Road, New Delhi, 110002

NOTES TO THE ACCOUNTS

1. Grant received from Government, based on budget approved by the Parliament, constitute main source of receipts of the NBB. Though the grants received (after the adjustment of expenditure of capital nature) are taken to income and expenditure account, the effective income of the NBB is nil in the light of restrictions that without sanction of Government, the unspent balance of Grants cannot be carried over from one financial year to another. Thus this does not attract any Income tax liability.
2. Expenditure on Establishment, Printing and Stationary has been given the accounting treatment as per accounting policy.
3. An amount of Rs 321.41 lakhs has been shown as Assistance to State in Schedule-8 (Loans, Advances & Deposits) which were outstanding as on 31.03.2015 due to Non receipt of Utilization Certificates from the State Bal Bhavans.
4. An advance of Rs. 40.80 lakhs has been paid to DTC (previous year Rs 40.80 lakhs) and Rs 208.90 lakhs has been paid to CPWD as per Schedule-8 (Loans, Advances & Deposits) upto 31.03.2015 (previous year Rs 208.90 lakhs).
5. During the current year Prior period Income (Non Plan) of Rs 2,17,771/- & Prior Period expenses of Rs 5,97,890/- (Plan) & Rs 53,48,698 (Non Plan) has been booked due to change in the method of Accounting from Cash Basis to Accrual Basis.
6. An amount of Rs 39,36,713/-(including Interest upto 31.03.2015) has been received for MSJE in past years for Special Project which is still outstanding as on 31.03.2015.
7. During the financial year 2014-15 Rs. 1,00,00,000/- has been sanctioned & disbursed by the Ministry of H.R.D as grant in aid for SCSP scheme & Rs.53,50,000/- for STSP scheme.
8. During the financial year 2014-15 Rs. 49,00,000/- has been sanctioned & disbursed by the Ministry of H.R.D as grant in aid for Specific Scheme of North East region.

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Office Assistant
NATIONAL BAL BHAVAN
Kotla Road, New Delhi-110002

9. Advances made and shown as recoverable are adjusted to final head of account/recovered on receipt of final bill/ receipt from the concerned party/department.
10. In the opinion of the Management of NBB, Current Assets Loans and Advances shall have a value on realization in ordinary course of business, at least equal to the amount at which they are stated in the Balance Sheet. Provision has been made for all known liabilities.
11. Balances as on 31.03.2014 has been taken as per the Audited Annual Accounts provided to us for the period 2013-14 which were prepared on Cash Basis.
12. The income of the Institution is exempt from Income Tax under Section 10(23c) of Income Tax Act. No provision for tax is therefore made in the accounts.
13. Balance in Sundry Debtors, Sundry Creditors, Loans & Advances and Deposit Accounts are subject to confirmation.
14. Previous year figures have been regrouped wherever considered necessary.
15. Figures in the final accounts have been rounded to the nearest rupee.

(GURDEEP KAUR)
Office Assistant
NATIONAL BAL BHAVAN
Kofla Road, New Delhi-110002



सत्यमेव जयते

V.K. Chandhok
Director (AMG-IV)

AMG-IV/SAR/NBB/19-39/2015-16/192

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कार्यालय महानिदेशक
लेखापरीक्षा, (केन्द्रीय व्यय)
इन्द्रप्रस्थ इस्टेट, नई दिल्ली - 110 002
Office of the Director General of Audit
(Central Expenditure)
Indraprastha Estate New Delhi - 110 002

11 JAN 2016

Date : 8.01.2016

Dear *Madam,*

We have audited the annual accounts of the National Bal Bhavan for the year 2014-15 and have issued the audit report thereon vide letter No. AMG-IV/SAR/NBB/2015-16/9-39/1190 dated 8/01/2016. During the course of audit, the following deficiencies were noticed which had not been included in the Audit Report. These are being brought to your notice for corrective action.

1. As per the information furnished to audit by Library, Library Books amounting to Rs. 25,617 was purchased during the year 2014-15 but in the accounts addition of library books during the year has been shown as Rs.14,075. The difference of Rs. 11,542 needs to be reconciled.
2. The Land and Building should be depicted in the Balance Sheet/Schedule as two separate heads of account. The Assets register should also show the area of each land as free hold/on lease.
3. Advances of Rs. 321.42 lakh to State Bal Bhavans was outstanding as on 31-03-2015 due to non receipt of utilization certificate from State Bal Bhavans. The utilization certificate should be obtained immediately before the finalization of account so that the expenditure for the year may be taken to the income and expenditure account in the year of expenditure itself and not shown as advance in accounts.
4. Investment of Rs. 2,13,030 made in the Government Securities out of GPF pertaining to the period 1980-83 has been shown in the account. Their related records were not made available to audit. Similarly, the records of Rs. 16,759 lying at GPO New Delhi have also not been furnished to audit.

Regards,

Yours sincerely,

Gurdeep Kaur

DD(A)
[Signature]

Dr. Usha Kumari M.C,
Director,
National Bal Bhavan,
Kotla Road, New Delhi-110002.



(GURDEEP KAUR)
Office Assistant
NATIONAL BAL BHAVAN
Kotla Road, New Delhi-110002

Telephone : 91-11-23454100, Fax : 91-11-23702271, e-mail : dgacr@cag.gov.in

Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of National Bal Bhavan for the year ended 31st March 2015.

We have audited the attached Balance Sheet of National Bal Bhavan (NBB) as at 31 March, 2015 and Income & Expenditure Account/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 2017-18. These financial statements are the responsibility of the National Bal Bhavan'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 management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

4. Based on our audit, we report that:

(i) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.

(ii) The Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report have been drawn up in the format prescribed by the Government of India, Ministry of Human Resource Development.

(iii) In our opinion, proper books of accounts and other relevant records have been maintained by the National Bal Bhavan 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 & Provisions (Schedule 3)-Rs. 50.65 crore

The above do not include unutilised grant-in-aid of Rs. 31.69 lakh resulting in understatement of Current Liabilities & Provisions by Rs. 31.69 lakh and overstatement of Capital Fund by like amount.

A.2 Assets

A.2.1 Fixed Assets (Schedule 4)-Rs. 5.55 crore

The above do not include fixed assets amounting to Rs. 21.64 lakh (2013-14 Rs. 12.07 lakh and 2014-15 Rs. 9.57 lakh) resulting in understatement of Fixed Assets and Capital Fund by same amount.

Current Assets (Schedule 7)-Rs.75.03 lakh

The closing balance of Rs. 47.97 lakh in Canara Bank Account No. 0158101118475 has not been shown in the accounts. This resulted in understatement of Current Assets and Capital Fund by Rs. 47.97 lakh.

A.2.3 Investment (Provident Fund)

Investment of GPF was not made according to the pattern prescribed by the Ministry of Finance vide Notification No. 5(53)/2002-ECB&PB dated 14.08.2008.

B. Grants-in-aid

National Bal Bhavan received Grant-in-aid of Rs. 1477.00 lakh (Plan: Rs. 649.00 lakh and Non-Plan: Rs. 828.00 lakh) from Ministry of Human Resource Development during 2014-15. It had unspent balance of previous year amounting to Rs. 8.66 lakh (Plan: Rs. 6.47 lakh and Non-Plan: Rs. 2.19 lakh) and Non-Plan internal receipt of Rs. 12.37 lakh. Out of the total funds of Rs. 1498.03 lakh, the National Bal Bhavan utilized Rs. 1466.34 lakh (Plan: Rs. 624.24 lakh and Non-Plan: Rs. 842.10 lakh) leaving a balance of Rs. 31.69 lakh (Plan Rs. 31.23 lakh and Non-Plan Rs. 0.46 lakh).

C. Management letter:

Deficiencies which have not been included in the Audit Report have been brought to the notice of the Management 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 and Expenditure Account and Receipts and Payments Account dealt with by this report are in agreement with the books of accounts.

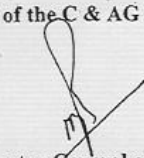
vi In our opinion and to the best of our information and according to the explanation given to us, the said financial statements, read together with Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit Report, give a true and fair 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 Bal Bhavan, Delhi as at 31 March 2015; 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
Date 8.1.2016


Director General of Audit
Central Expenditure

(GURDEEP KAUR)
Office Assistant
NATIONAL BAL BHAVAN
Kotla Road, New Delhi-110002

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Annexure to audit report**1. Internal audit**

- The NBB has no internal audit section/Department of its own. It has also no audit manual.

2. Adequacy of Internal Control System.

- The Management's response to external audit is not effective as 52 paras for the period from 2001-02 to 2011-12 were outstanding as on 31 March 2015.

3. System of physical verification of Fixed Assets.

- Physical verification of Fixed Assets has been conducted up to March 2015.

4. System of physical verification of inventory.

- Physical verification of inventory like stationery and other consumable items has been conducted up to March 2015.

5. Regularity in payment of dues.

- As per Accounts, no payment over six months in respect of statutory dues was outstanding as on 31.03.2015.

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NATIONAL BAL BRAVAN
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