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आज़ादी का
अमृत महोत्सव



ANNUAL ACCOUNTS 2021-22



NATIONAL CAPITAL REGION PLANNING BOARD

Ministry of Housing and Urban Affairs, Government of India



National Capital Region Planning Board

Ministry of Housing and Urban Affairs, Government of India

(Index)

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लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest



गोपनीय

सत्यमेव जयते

संख्या / No.

भारतीय लेखापरीक्षा और लेखा विभाग,
कार्यालय, महानिदेशक लेखापरीक्षा (इन्फ्रास्ट्रक्चर), दिल्ली
INDIAN AUDIT & ACCOUNTS DEPARTMENT,
OFFICE OF THE DIRECTOR GENERAL OF AUDIT
(INFRASTRUCTURE), DELHI

दिनांक / Dated

सेवा में,

सचिव, भारत सरकार,
आवासन और शहरी कार्य मंत्रालय
निर्माण भवन, मौलाना आजाद रोड
नई दिल्ली-110011

विषय-वर्ष 2021-22 के लिए राष्ट्रीय राजधानी क्षेत्र योजना बोर्ड (NCRPB) के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन।

महोदय,

मैं इस पत्र के साथ राष्ट्रीय राजधानी क्षेत्र योजना बोर्ड (NCRPB) के वर्ष 2021-22 के सत्यापित लेखाओं की प्रति तथा उन पर पृथक लेखापरीक्षा प्रतिवेदन संसद के पटल पर रखने के लिए अग्रेषित कर रहा हूँ।

कृपया यह सुनिश्चित किया जाए कि पृथक लेखापरीक्षा प्रतिवेदन को संसद के दोनों सदनों के समक्ष प्रस्तुत करने से पहले वार्षिक लेखों को शासी निकाय (Governing body) को नियमानुसार प्रस्तुत किया जाए।

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

भवदीय,

हस्ता.

(दीपक कपूर)

महानिदेशक

संख्या:- DCA/Infra/1100-I/27-48/2021-22/44-I/279

प्रतिलिपि:-

दिनांक:-18/10/2022

1. सदस्य सचिव, राष्ट्रीय राजधानी क्षेत्र योजना बोर्ड (NCRPB), प्रथम तल, कोर-IV, भारत पर्यावास केन्द्र, लोधी रोड, नई दिल्ली-110003, को पृथक लेखापरीक्षा प्रतिवेदन की प्रति सूचनार्थ एवं आवश्यक कार्यवाही हेतु संलग्न की जा रही है।

दीपक

(दीपक कपूर)

महानिदेशक

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

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

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

E-mail : pdainfradi@cag.gov.in

(11)

Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of National Capital Region Planning Board for the year ended 31 March 2022

We have audited the attached Balance Sheet of National Capital Region Planning Board (NCRPB) as at 31 March 2022 and Income and Expenditure Account / Receipt and Payment Account for the year ended on that date under section 19(2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 25 of the National Capital Region Planning Board Act, 1985. These financial statements are the responsibility of the NCRPB's management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This Separate Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (propriety and regularity) and efficiency-cum-performance aspects etc., if any, are reported through Inspection Report / CAG's Audit Reports separately.

3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

4. Based on our audit, we report that:

- (i) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- (ii) The Balance Sheet and Income and Expenditure Account / Receipt and Payment Account dealt with by this report have been drawn up in the format prescribed by the Ministry of Finance.
- (iii) In our opinion, proper books of accounts and other relevant records have been maintained by the National Capital Region Planning Board as required under Rule 33 (1) and (2) of the National Capital Region Planning Board Rules, 1985 in so far as it appears from our examination of such books.

Annexure to Separate Audit Report
(on the annual accounts of National Capital Region Planning Board for the year ended on
31 March 2022)

1. Adequacy of Internal Audit System

The internal audit for the year 2021-22 was carried out by a firm of Chartered Accountants.

2. Adequacy of Internal Control System

Internal control needs to be further strengthened, especially in regard of the following:

- (i) There is no approved Whistle Blower Policy in NCRPB.
- (ii) There is no operational, financial and accounting manual or standard operating procedures for effective accounting and control.
- (iii) NCRPB does not make the detailed head wise budget estimates giving the sources of funds/revenue viz. interest receipts, repayments of loan instalments, etc. and the expenditure to be incurred under different heads viz. salary and allowances. loan repayment, interest on loan, loan to be released to Implementing Agencies of approved schemes/ to be approved schemes, etc.

3. System of Physical Verification of Fixed Assets

Physical verification of assets was carried out during the year.

4. System of Physical Verification of Inventory

During the year 2021-22, physical verification of NCR publications and Library Books was carried out by a committee formed by the management. The committee in its report stated that the closing balances indicated in the NCR publication Stock Register was found to be in order.

5. Regularity in payment of Statutory Dues

NCRPB is regular in payment of statutory dues.

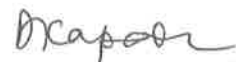
- (iv) We further report that

Grants-in-Aid

During 2021-22, NCRPB has received Grants-in-Aid of Rs. 50 crore (Contribution / Capital) and Rs. 5.10 crore (Salary and General). NCRPB utilized the entire Grants-in-Aid of Rs. 55.10 crore received during the year (as per Utilization Certificates submitted by the Management).

- (v) We report that the Balance Sheet and Income & Expenditure Account / Receipt & Payment Account dealt with by this report are in agreement with the books of accounts.
- (vi) In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure to this Separate Audit Report, give a true and fair view in conformity with accounting principles generally accepted in India;
- (a) In so far as it relates to the Balance Sheet, of the state of affairs of the National Capital Region Planning Board as at 31 March 2022; and
- (b) In so far as it relates to Income & Expenditure Account of the surplus for the year ended on that date.

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



(Deepak Kapoor)

**Director General of Audit (Infrastructure)
New Delhi**

Place: New Delhi

Dated: 18 October 2022

(iv)



NATIONAL CAPITAL REGION PLANNING BOARD
BALANCE SHEET AS AT 31.03.2022

(Amount in Rs.)

Particulars	Schedule	Current Year	Previous Year
<u>CORPUS / CAPITAL FUND AND LIABILITIES</u>			
NCRPB FUND (CORPUS / CAPITAL FUND)	1	63,63,31,87,932	59,49,38,66,473
SPECIAL RESERVES	2	0	0
EARMARKED/ENDOWMENT FUNDS	3	1,400	1,400
SECURED LOANS AND BORROWINGS	4	8,11,44,81,155	9,05,75,46,108
UN-SECURED LOANS AND BORROWINGS	5	0	0
DEFERRED CREDIT LIABILITIES		0	0
CURRENT LIABILITIES AND PROVISIONS	6	63,65,00,187	60,17,57,825
TOTAL		72,38,41,70,674	69,15,31,71,806
<u>ASSETS</u>			
FIXED ASSETS	7	61,81,156	52,29,551
INVESTMENTS OF PF / NPS	8	56,90,93,613	49,85,55,545
INVESTMENTS-CONTRIBUTION TO NCRTC	9	5,00,00,000	5,00,00,000
CURRENT ASSETS, LOANS, ADVANCES ETC.	10	71,75,88,95,905	68,59,93,86,710
MISCELLANEOUS EXPENDITURE (to the extent not written off or adjusted)			
TOTAL		72,38,41,70,674	69,15,31,71,806
SIGNIFICANT ACCOUNTING POLICIES	17		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	18		


Finance & Accounts Officer


Director (A&F)


Member Secretary



NATIONAL CAPITAL REGION PLANNING BOARD
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2022

(Amount in Rs.)

INCOME	Schedule	Current Year	Previous Year
Income from Sales/Services		0	0
Grants/Subsidies (Contribution)		Trfd. To Balance Sheet	Trfd. To Balance Sheet
Grants/Subsidies (Salary & General)		5,10,00,000	4,93,00,000
Fee & Subscriptions		0	0
Income from Investments. from Earmarked/endow. Funds		0	0
Income from Sale of NCR Publications		450	0
Interest Earned	11	4,00,72,61,955	4,08,14,26,090
Other Income	12	1,07,32,076	1,67,43,687
Increase/(decrease) in stock of Finished goods and works-in-progress		(225)	(581)
TOTAL (A)		4,06,89,94,256	4,14,74,69,196
EXPENDITURE			
Establishment Expenses	13	14,59,51,962	14,44,29,042
Other Administrative Expenses etc.	14	2,22,84,621	2,25,06,464
Expenditure on Market Borrowing	15	25,81,43,491	40,02,92,311
Depreciation corresponding to Schedule -7		15,15,746	9,09,883
Expenditure on Grants for Infrastructure Projects		0	0
TOTAL(B)		42,78,95,820	56,81,37,700
Balance being excess of Income over Expenditure (A-B)		3,64,10,98,436	3,57,93,31,496
Prior-period Items (net)	16	17,76,977	6,65,03,774
Transferred to Bond Redemption Reserve (BRR)		0	0
Sub Total		17,76,977	6,65,03,774
Net Excess of Income over expenditure transfer to NCRPB Fund		3,63,93,21,459	3,51,28,27,722
SIGNIFICANT ACCOUNTING POLICIES	17		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	18		


Finance & Accounts Officer


Director (A&F)


Member Secretary



NATIONAL CAPITAL REGION PLANNING BOARD

RECEIPTS AND PAYMENTS FOR THE YEAR ENDED ON 31.03.2022

(Amount in Rs.)

RECEIPTS	CURRENT YEAR	PREVIOUS YEAR	PAYMENTS	CURRENT YEAR	PREVIOUS YEAR
I. OPENING BALANCES			I. EXPENSES		
a) Cash in hand	0	0	a) Establishment Expenses	9,47,15,039	11,49,10,356
b) Bank Balances in saving/current account	45,49,489	2,08,26,311	(Corresponding to Schedule -1.1)		
c) Balance in Saving Account PF	2,16,768	1,14,229	b) Administrative Expenses	1,82,54,708	2,22,60,133
d) Cash & Cash equivalents	0	520	(Corresponding to Schedule-14)		
Sub Total	47,66,257	2,09,41,060	c) Expenditure on Market Borrowing	21,69,30,645	27,92,56,168
			(Corresponding to Schedule-15)		
II) GRANTS RECEIVED			II. LOAN DISBURSED TO STATE GOVT./AGENCIES	2,05,78,82,000	3,46,99,00,000
a) Contribution from Ministry of HUA	50,00,00,000	35,00,00,000			
b) Revenue Grant from Ministry of HUA	5,10,00,000	4,93,00,000			
III) INCOME ON INVESTMENTS (PF/NPS/FUNDS OF RETIEMENT BENEFITS)			III. INVESTMENT & DEPOSITS MADE		
a) Saving Bank interest	15,318	6,727	a) Amount Invested in FDR	24,30,82,00,000	6,63,93,30,031
b) Interest on PF deposits/funds of Retirement benefits	1,25,93,023	1,13,36,818	b) GPF/ NPS / Retirement benefits	51,64,40,000	34,68,15,442
IV) INTEREST RECEIVED			IV. EXPENDITURE ON FIXED ASSETS		
a) On loans to State Government/ Agencies	3,43,74,26,630	3,55,72,62,476	a) Purchase of Fixed Assets	24,48,051	2,94,490
b) Saving Bank	28,52,735	22,86,549			
c) On Bank Deposits	36,00,68,083	2,12,03,844			
d) Interest received on staff loans	31,360	18,925			
e) Interest on Income tax refund	11,21,70,385	3,35,83,121			
V) OTHER INCOME			V. REFUND OF SURPLUS MONEY/LOANS TO STATE GOVT.	0	0
a) NCR Publication sales	450	0			
b) RTI Fee	270	410	VI. PAYMENT OF LOANS AND ADVANCES		
c) Application fee for Recruitment	0	400	a) Misc. Advances to Staff	6,66,000	6,98,537
d) sale of old newspaper	62,583	2,545	b) GPF Advance/withdrawal	69,83,070	32,51,809
e) Misc receipts	3,510	905	c) Training & Seminar Advances	0	0
VI) AMOUNT BORROWED			VII. OTHER PAYMENTS		
a) Loan from Asian Dev. Bank (ADB)	0	0	a) Repayment of ADB/KfW loan (Principal)	98,96,68,442	1,00,07,97,659
b) Loan from KfW (German Bilateral)	0	0	b) Reversal of Excess receipt	60,19,522	0
			c) Earnest Money/security deposit	0	0
VII) OTHER RECEIPT			d) TDS deducted on interest payments	22,35,60,382	17,96,32,497
a) Repayment of loan by State.Govt.	6,01,90,08,637	5,07,07,61,233	e) Payment towards GIS	60,373	26,351
b) FDR encashed	16,88,17,79,552	2,36,94,00,000	f) TDS deposited by NCRPB	65,84,842	65,42,502
c) Maturity of PF/NPS/ERB investments	44,60,22,604	17,53,80,052	g) Deputation employee recovery	17,90,670	17,75,790
d) Licence Fee	63,038	47,559	h) Payment of New pension scheme	15,71,896	8,11,106
e) Recovery of advances from staff	4,30,620	3,29,085	i) Donation recovered from salary	2,600	1,41,732
f) Deputation/ Employees recoveries	16,49,670	14,96,900			
g) GIS money recovered/received from LIC	58,318	45,046			
h) GPF Subscription/advance/ refund	53,79,396	61,80,016			
i) NPS recovery	8,22,320	7,44,648	VIII. CLOSING BALANCES		
j) TDS deducted by NCRPB	62,50,492	59,02,882	a) Cash in hand/ Prepaid Card		
k) Donation recovered from salary	2,600	1,41,732	b) Bank Balances in Saving/Current Account	1,41,93,796	45,49,489
l) Recovery towards use of staff car	7,700	7,700	c) Bank Balances in Saving Account PF	6,91,370	2,16,768
m) Income tax refund	62,40,87,855	39,48,30,227	d) Cash & Cash equivalents	0	0
TOTAL	28,46,65,53,406	12,07,12,10,860	TOTAL	28,46,65,53,406	12,07,12,10,860

Ajitashree
Finance & Accounts Officer

[Signature]
Director (A&F)

[Signature]
Member Secretary

**SCHEDULE-1**

NATIONAL CAPITAL REGION PLANNING BOARD
SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31.03.2022

(Amount in Rs.)

	Current Year	Previous Year
<u>NCRPB FUND (CORPUS/CAPITAL FUND)</u>		
Balance as at the beginning of the year	59,49,38,66,473	55,63,10,38,751
Add: Contribution from Ministry of Housing & Urban Affairs	50,00,00,000	35,00,00,000
Add: Transfer net Income over Expenditure	3,63,93,21,459	3,51,28,27,722
Add: Transferred from Bond Redemption Reserve	0	0
TOTAL	63,63,31,87,932	59,49,38,66,473

SCHEDULE-2

NATIONAL CAPITAL REGION PLANNING BOARD
SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31.03.2022

(Amount in Rs.)

	Current Year	Previous Year
<u>SPECIAL RESERVE</u>		
1. Bond Redemption Reserve	0	0
TOTAL	0	0


Finance & Accounts Officer


Director (A&F)


Member Secretary



SCHEDULE-3

NATIONAL CAPITAL REGION PLANNING BOARD
SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31.03.2022

(Amount in Rs.)

EARMARKE/ENDOWMENT FUND	Current Year	Previous Year
(A) Grant from Ministry of H.U.A. for Study for preparation of DPR for Regional Rapid Transit System(RRTS) Corridors.		
Balance as at the beginning of the year	1,400	1,400
Add: Grant received from Ministry of H.U.A. during the year	-	-
SUB TOTAL	1,400	1,400
(B) Utilisation/Expenditure towards RRTS study.		
- Fee paid to Consultant for RRTS Study	-	-
TOTAL (A - B)	1,400	1,400

SCHEDULE-4

SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31.03.2022

(Amount in Rs.)

SECURED LOANS AND BORROWINGS	Current Year	Previous Year
a) Loan from Asian Development Bank (ADB)	3,88,14,86,156	3,89,16,06,109
b) Loan from KfW (German Bi-lateral agency)	4,23,29,94,999	5,16,59,39,999
TOTAL	8,11,44,81,155	9,05,75,46,108

SCHEDULE-5

SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31.03.2022

(Amount in Rs.)

UN-SECURED LOANS AND BORROWINGS	Current Year	Previous Year
a) Loan from Asian Development Bank (ADB)	0	(Trfd. to Sch-4)
b) Loan from KfW (German Bi-lateral agency)	0	(Trfd. to Sch-4)
TOTAL	0	0

Aj. Fozh Saeed
 Finance & Accounts Officer

[Signature]
 Director (A&F)

[Signature]
 Member Secretary



NATIONAL CAPITAL REGION PLANNING BOARD
SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31.03.2022

SCHEDULE-6

(Amount in Rs.)

	Current Year	Previous Year
CURRENT LIABILITIES AND PROVISIONS		
Statutory Liabilities :		
1. General Provident Fund	5,59,55,466	5,33,61,214
2. GIS Fund	1,980	2,055
3. Deputation Employees Recoveries(GPF)	1,31,000	1,41,000
4. Tax Deducted at Source (TDS)	7,07,775	5,74,625
5. NPS Board Contribution	3,76,234	9,62,825
SUB TOTAL	5,71,72,455	5,50,41,719
Interest accrued but not due on borrowings:		
1. Interest on ADB Loan	23,53,992	34,69,237
2. Interest on KfW Loan	2,00,11,484	2,42,90,680
SUB TOTAL	2,23,65,476	2,77,59,917
Other Current Liabilities:		
1. Expenses Payable	59,50,286	64,43,370
2. Excess receipts against loans to State Govt./agencies	3,33,335	34,19,670
4. Interest received in advance	81,370	94,931
SUB TOTAL	63,64,991	99,57,971
Provisions :		
1. <u>For Retirement benefits of employees</u>		
a) Gratuity	3,69,00,297	3,43,61,018
b) Pension (Current)	77,99,236	72,62,535
c) Pension (Non current)	35,46,46,768	33,02,41,892
d) Accumulated Leave Encashment	3,41,66,481	3,18,15,328
e) Medical Benefits (Current)	7,62,808	7,10,316
f) Medical Benefits (Non-Current)	5,91,95,937	5,51,22,392
SUB TOTAL	49,34,71,527	45,95,13,481
2. Provision for NCR Cell Expenses payable	5,71,25,738	4,94,84,737
SUB TOTAL	5,71,25,738	4,94,84,737
TOTAL	63,65,00,187	60,17,57,825


Finance & Accounts Officer


Director (A&F)


Member Secretary

NATIONAL CAPITAL REGION PLANNING BOARD

DETAILS OF FIXED ASSETS AS ON 31.03.2022

Particulars	GROSS BLOCK					DEPRECIATION			NET BLOCK			
	WDV as on 01.04.2021	Addition before 180 days	Addition after 180 days	Total Additions during the year	Sale/Transfer during the year	Cost as on 31.03.2022	Rate	As at beginning of the year	On addition during the year	Total up to the year-end	WDV as on 31.03.2022	WDV as on 31.03.2021
OFFICE ACCOMMODATION-IHC	27,14,320	-	-	-	0	27,14,320	10%	2,71,432	-	2,71,432	24,42,888	27,14,320
COMPUTER/ PERIPHERALS	5,05,111	16,47,638	36,328	16,83,966	-	21,89,077	40%	2,02,044	6,66,321	8,68,365	13,20,712	5,05,111
FURNITURE/FIXTURES	6,46,731	-	1,32,285	1,32,285	-	7,79,016	10%	64,673	6,614	71,287	7,07,729	6,46,731
OFFICE EQUIPMENT	7,35,221	6,23,900	27,200	6,51,100	-	13,86,321	15%	1,10,283	95,625	2,05,908	11,80,413	7,35,221
VEHICLES	6,10,053	-	-	-	-	6,10,053	15%	91,508	-	91,508	5,18,545	6,10,053
LIBRARY BOOKS	18,115	-	-	-	0	18,115	40%	7,246	-	7,246	10,869	18,115
TOTAL	52,29,551	22,71,538	1,95,813	24,67,351	0	76,96,902		7,47,186	7,68,560	15,15,746	61,81,156	52,29,551
Previous Year	58,44,324	1,18,988	1,76,122	2,95,110	0	64,39,434		8,62,311	47,572	9,09,883	52,29,551	58,44,324

Aj. Zahid

Finance & Accounts Officer

[Signature]

Director (A&F)

[Signature]

Member Secretary

**SCHEDULE-8****NATIONAL CAPITAL REGION PLANNING BOARD
SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31.03.2022**

(Amount in Rs.)		
	Current Year	Previous Year
INVESTMENTS - OTHERS		
(A) Provident Fund Investment		
1. In Government Securities	34,11,385	34,11,385
2. Other approved Securities (FDR with Bank)	4,97,26,757	4,79,63,460
3. Others		
Interest accrued on PF Investment	6,75,417	4,14,103
Saving Bank Balance	6,91,370	2,16,768
SUB TOTAL	5,45,04,929	5,20,05,716
(b) Funds of Retirement Benefits		
FDR with Bank	51,00,00,000	43,96,49,533
Interest accrued on investment	45,88,684	69,00,296
SUB TOTAL	51,45,88,684	44,65,49,829
TOTAL	56,90,93,613	49,85,55,545

SCHEDULE-9**SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31.03.2022**

(Amount in Rs.)		
	Current Year	Previous Year
INVESTMENTS - CONTRIBUTION		
Investment-Contribution To NCR Transport Corporation	5 00,00,000	5,00,00,000
TOTAL	5,00,00,000	5,00,00,000


Finance & Accounts Officer


Director (A&F)


Member Secretary



NATIONAL CAPITAL REGION PLANNING BOARD
SCHEDULES FORMING PART OF THE BALANCE SHEET AS AT 31.03.2022

(Amount in Rs.)

	Current Year	Previous Year
CURRENT ASSETS, LOANS, ADVANCES ETC.		
A. CURRENT ASSETS:		
1. Stock of NCR Books and Publication	2,49,052	2,49,277
2. Stock of Stationery	73,497	1,40,479
3. Sundry Debtors:		
a) Bad and doubtful debts(Provision)	3,01,243	3,60,000
Sub total	6,23,792	7,49,756
4. Cash balances in hand	0	0
5. Bank Balances		
With Scheduled Banks:		
- Savings Account/Current Account	1,41,93,796	45,49,489
Deposits (FDR's)	22,58,70,24,137	15,09,74,17,541
Sub total	22,60,12,17,933	15,10,19,67,030
TOTAL(A)	22,60,18,41,725	15,10,27,16,786
B. LOANS, ADVANCES AND OTHER ASSETS		
1. Loans:		
a) Advances to Staff	0	42,000
b) Other Advances		
i) Travelling Advance	17,217	0
ii) LTC Advance	0	0
iii) Misc. advance	34,364	55,123
SUB TOTAL	51,581	55,123
c) STATE GOVT./IMPLEMENTING AGENCIES	46,86,69,24,062	50,82,80,50,699
2. Advances and other amounts recoverable		
a) Prepaid Expenses	14,598	15,276
b) Advance Income Tax/TDS recoverable	63,60,37,401	97,34,87,064
(Net of provisions for tax)		
c) Seminar/meeting advance	0	0
d) Others (Security with MTNL & GMT)	12,648	12,648
e) RTI Fee Receivable (Postal order's in hand)	0	0
SUB TOTAL	63,60,64,647	97,35,14,988
3. Income Accrued		
a) Interest Accrued But Not Due on FDR's	31,85,31,453	22,42,12,923
b) Interest Accrued/receivable on Loan to States & IA's	1,33,54,03,506	1,47,05,67,252
c) Interest Accrued on Staff Loan	9,442	44,562
d) Interest Accrued on S/B Account	69,489	1,82,377
SUB TOTAL	1,65,40,13,890	1,69,50,07,114
TOTAL (B)	49,15,70,54,180	53,49,66,69,924
TOTAL(A+B)	71,75,88,95,905	68,59,93,86,710


 Finance & Accounts Officer


 Director (A&F)


 Member Secretary

**SCHEDULE-11**

NATIONAL CAPITAL REGION PLANNING BOARD
SCHEDULE FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31.03.2022

		(Amount in Rs.)	
	INTEREST EARNED	Current Year	Previous Year
	CAPITAL		
1	ON TERM DEPOSITS:		
a)	With Scheduled Banks	55,60,30,300	54,06,40,354
b)	With Non-Scheduled Banks	0	0
c)	With Institutions	0	0
d)	Others	0	0
2	On Saving Accounts:		
a)	With Scheduled Banks	27,39,847	24,45,321
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	3,33,62,32,860	3,50,46,48,507
b)	Interest on Long term loans to Employees/Staff	0	3,354
c)	Others-Penal interest on loan to State Govt./Agencies	88,563	1,05,432
d)	Interest on Income tax refund	11,21,70,385	3,35,83,122
	TOTAL	4,00,72,61,955	4,08,14,26,090

SCHEDULE-12

NATIONAL CAPITAL REGION PLANNING BOARD
SCHEDULE FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31.03.2022

		(Amount in Rs.)	
	OTHER INCOME :	Current Year	Previous Year
	CAPITAL		
a)	Misc-Income	0	0
b)	Excess Provisions (written back)	0	17,29,703
c)	Provision of Grant for Infrastructure projects (written back)	0	0
d)	Pre-payment Charges on Loan to States & IA's	0	0
e)	Application fee for Recruitment	0	400
	SUB TOTAL	0	17,30,103
	REVENUE		
	Income on investment of PF/NPS/Funds of retirement		
f)	benefits		
	Interest on PF investments	1,26,309	25,95,884
	Interest on deposits of funds of retirement benefits	1,05,21,345	1,23,99,758
	Interest on Savings Bank accounts of PF	13,169	5,682
	Interest on Saving Bank account NPS	0	0
g)	Application fee for Recruitment	0	0
h)	Recovery towards use of Staff Car	8,400	8,400
i)	RTI Fee	270	410
j)	Misc-Income	62,583	3,450
	SUB TOTAL	1,07,32,076	1,50,13,584
	TOTAL	1,07,32,076	1,67,43,687


 Finance & Accounts Officer


 Director (A&F)


 Member Secretary



NATIONAL CAPITAL REGION PLANNING BOARD

SCHEDULE FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31.03.2022

		(Amount in Rs.)	
ESTABLISHMENT EXPENSES	Current Year	Previous Year	
<u>CAPITAL</u>			
a) Salaries and Wages including NPS Contribution (Paid out of Internal Accrual)	99,27,265	83,73,986	
<u>Others</u>			
b) Provision for NCR Cells expenses	4,34,57,765	4,74,10,583	
SUB TOTAL	5,33,85,030	5,57,84,569	
<u>REVENUE</u>			
Salaries	2,42,90,792	2,95,91,298	
Allowances & Bonus	1,77,38,347	1,57,18,655	
Contribution To NPS	10,37,964	13,12,890	
<u>Other</u>			
Leave Salary & Pension Contribution	0	0	
Interest on GPF Account	16,34,518	34,73,817	
Recruitment Expenses	52,208	66,872	
Licence fee paid to Dte. of Estates	5,90,820	5,40,699	
News Paper & Periodicals	63,768	25,078	
<u>Provision</u>			
Provision for Gratuity	66,81,892	30,55,187	
Provision for Accumulated Leave Encashment	36,87,900	26,46,941	
Provision for Pension (Current)	77,48,646	67,93,279	
Provision for Pension (Non Current)	2,44,04,876	2,18,32,573	
Provision for Medical Benefits (Current)	5,61,656	92,021	
Provision for Medical Benefits (Non-Current)	40,73,545	34,95,163	
SUB TOTAL	9,25,66,932	8,86,44,473	
TOTAL	14,59,51,962	14,44,29,042	


Finance & Accounts Officer


Director (A&F)


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NATIONAL CAPITAL REGION PLANNING BOARD

SCHEDULE FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31.03.2022

		(Amount in Rs.)	
OTHER ADMINISTRATIVE EXPENSES	Current Year	Previous Year	
CAPITAL			
NCR Books and Publication Cost	0	0	
Studies & Surveys	26,14,050	46,80,200	
Advertisement & Publicity	2,90,752	0	
Board/Other Meetings Expenses	4,00,033	6,93,729	
Audit fee for Project-ADB/KfW	0	0	
Seminar & Training	0	0	
Professional fee (including conveyance)	37,79,013	40,05,180	
Travelling Expenses (Plan)	0	34,760	
Outsourcing of Manpower / House Keeping Services	31,82,257	24,61,487	
SUB TOTAL	1,02,66,105	1,18,75,356	
REVENUE			
Electricity & Water Charges	7,75,234	9,98,798	
Security Expenses	6,42,770	4,92,870	
Repair & Maintenance	23,20,342	21,88,826	
Rent, Rate & Taxes	6,36,986	6,36,986	
Vehicle Run. & Maintenance	3,78,179	4,32,122	
Postage, Tel. & Communication Charges	2,69,956	5,83,828	
Printing & Stationery (including translation charges)	18,45,341	5,47,562	
Travelling & Conveyance Expenses	7,22,505	5,01,127	
Expenses On Seminar/Workshop/Meeting	22,770	3,460	
Expenses On Legal Fees (including conveyance)	16,08,916	13,77,499	
Auditors Remuneration	11,85,439	12,32,639	
Hospitality Expenses	4,87,022	3,54,857	
Professional Fee (including conveyance)	8,90,643	11,03,667	
Others	2,32,413	1,76,867	
SUB TOTAL	1,20,18,516	1,06,31,108	
TOTAL	2,22,84,621	2,25,06,464	


Finance & Accounts Officer


Director (A&F)


Member Secretary



NATIONAL CAPITAL REGION PLANNING BOARD
SCHEDULE FORMING PART OF INCOME & EXPENDITURE
FOR THE YEAR ENDED 31.03.2022

(Amount in Rs.)

EXPENDITURE ON MARKET BORROWING	Current Year	Previous Year
CAPITAL		
a) Annual custodial fees of NSDL/CDSL	3,072	5,857
b) Interest on ADB/KfW Loans	10,27,70,639	14,65,33,157
c) Net Exchange rate variation on ADB/KfW loans	4,66,03,489	13,45,89,774
d) Bank Charges on Payment (Postal & other)	75,738	78,475
e) Guarantee fee on ADB/KfW Loan	10,86,90,553	11,90,85,048
TOTAL	25,81,43,491	40,02,92,311

SCHEDULE FORMING PART OF INCOME & EXPENDITURE
FOR THE YEAR ENDED 31.03.2022

(Amount in Rs.)

PRIOR PERIOD ITEM (Net)	Current Year	Previous Year
a) Prior Period-Adjusted	17,76,981	6,66,45,121
b) Prior Period Interest Adjusted (PF)	-4	-1,41,347
TOTAL	17,76,977	6,65,03,774


Finance & Accounts Officer


Director (A&F)


Member Secretary



NATIONAL CAPITAL REGION PLANNING BOARD

Significant Accounting Policies annexed to and forming part of Balance Sheet as on 31.03.2022.

1. Accounting Convention:

- a) The Annual Accounts of the NCR Planning Board are 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.
- b) The accounts of the Board for the Financial Year 2021-22 have been prepared in **Uniform Format of Accounts** prescribed for Central Autonomous Bodies as per instruction issued by Principal Directorate of Audit, Indian Audit and Accounts Dept.
- c) The figures shown in the Annual Accounts have been rounded off to the nearest rupee.
- d) Grants/Subsidies received from MoHUA Govt. of India are accounted on realization basis, where "Contribution" grant is transferred to the NCRPB Fund and Grant-in Aid (General & Salaries) are used for its specified purpose.

2. Income Recognition:

- a) All income has been recognized on accrual basis except certain income viz. Income tax refunds etc. which are uncertain in their realization are taken on Cash basis.
- b) The income pertain to previous years, if any, has been separately taken in the prior period items.

3. Expenditure Recognition:

- a) All expenses are recognized on accrual basis.
- b) The expenses pertain to previous years, if any, have been separately taken in the prior period items.

4. Fixed Assets:

- (a) Fixed Assets are stated at written down value after charging depreciation.
- (b) During the year no assets were revalued.

5. Depreciation on fixed assets has been charged on w.d.v. (written down value) method as per rate prescribed under Income Tax Act 1961. The depreciation has been charged in Income and Expenditure Account. Rate of depreciation has been disclosed in **Schedule-7**.

6. Retirement Benefits:

- (a) Necessary provisions for retirement benefit i.e. Leave Encashment, Gratuity, Pension and Medical facilities/benefits in respect of NCRPB employees, pensioners and their dependents have been made in accordance with Accounting Standard – 15 (AS15) in the Income & Expenditure Account and Balance Sheet of the Board for the year as on 31.03.2022. The annual provision is being made from internal accruals of the Board.

As per AS 15, detailed actuarial valuation of the above mentioned retirement benefits was carried out for the FY 2018-19 by a certified Actuary/Professional. Thereafter, during the period from FY 2019-20 to FY 2021-22, in accordance

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with AS15, valuation of retirement benefits have been carried out in-house based on Benchmarking Discount Rates with 40 years Government of India dated securities (YTM%) as per FIBIL-FIMMDA reference rates.

In accordance with para 58 of AS15 - AS15 - *"The detailed actuarial valuation of the present value of defined benefit obligations may be made at intervals not exceeding three years...."*, the detailed actuarial valuation of the above mentioned retirement benefits for the next FY 2022-23 will be carried out by the certified Actuary/Professional.

(b) The Board is maintaining General Provident Fund Account which has been recognized by the Department of Pension and Pensioners Welfare, Govt. of India. 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. 01.01.2004. The monthly contribution is 10% of the Basic Pay and D.A. to be paid by the employee and equal contribution 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. 01.01.2004. Ministry of Finance, Department of Expenditure, vide their OM dated 17.08.2009 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 employees covered under NPS has been transferred to NSDL, CRA Mumbai w.e.f. 2009-10.

Subsequently, the Board is sending monthly contribution of NPS recovered from employees and applicable contribution by the Board to NSDL, CRA Mumbai. NPS fund in respect of employees of the Board covered under NPS scheme is now being maintained by NSDL, CRA Mumbai.

An amount of Rs. 8,00,245/- has also been paid to NSDL during the current year on account of arrears of the concerned employees due to increase in employer contribution from 10% to 14% w.e.f. 01.04.2019 vide OM dated 26-08-2021 issued by DOE, MoF.

(d) **Group Insurance liability:** The Board during the year 2005-06 had taken a policy called Group Insurance Scheme with 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/death/resignation of the employees, their claims are forwarded to LIC for payment of saving benefits along with interest under said policy including insurance cover wherever applicable.

7. Inventories:

(a) **NCR Books and Publications:-**The cost of NCR Books and Publications sold and distributed free as complimentary copies are charged to Income & Expenditure Account and sale proceeds of NCR Books is also shown as income from sale of NCR Books & Publication. The stock of unsold books at the close of the Financial Year are valued at cost and shown in the Balance Sheet.

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b) Balance stock of Stationery at the close of the Financial Year are valued at cost and shown in the Balance Sheet.

8. Studies & Surveys:

All expenses incurred on Studies & Surveys (excluding studies met from earmarked fund) are charged to Income & Expenditure Account.

9. Earmarked / Endowment Fund:

Ministry of Housing and Urban Affairs (erstwhile M/o Urban Development) vide its letter dated 09.03.2010 has conveyed the approval of the NCRPB proposal for funding of studies for preparation of DPR for three corridors of Regional Rapid Transit System (RRTS) from M/oHUA fund under the plan scheme Urban Transport Planning. The funds received as Grant from M/oHUA (M/oUD) for Study for Preparation of DPR for Regional Rapid Transit System (RRTS) Corridors, has been shown separately under the head Earmarked Fund.

10. NCR Planning & Monitoring Cells:

As per policy approved by the Board, all the expenses towards pay and allowances and prescribed ceiling of recurring office expenses on all four NCR Cells are reimbursed by NCRPB to respective State Governments after verification of claims furnished by respective NCR Cell/State Government. The reimbursement claims are furnished to NCR Planning Board after close of the financial year and necessary provision are being made in the accounts and, in case claim received after finalization of annual accounts of that financial year, provision has been made on the basis of the previous actual reimbursement made to the concerned NCR Cell. Continuation of reimbursement for claims of NCR Cells for the next 18 months, i.e. up to 30-Sep-2022 was approved by the Board in its 40th Board Meeting held on 31.08.2021. The administrative approval was conveyed to all NCR Cells vide Board's letter No. G-25020(1)/2003-04/NCRPB-VOL-V (9103877) dated 11.10.2021.

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 02.05.2008 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 said approval has been extended up to AY 2026-27 (FY 2025-26) by the Income Tax Authorities vide Certificate in Form No. 10AC dated 07.04.2022 with Unique Registration No. AAAJN0289NA2021101. Therefore, provision for Tax is not provided in the accounts.

12. Grant for infrastructure projects:

The NCR Planning Board in its 32nd Meeting held on 22.03.2012 has approved providing Grant-in-Aid upto 15% of the sanctioned project cost for water, sewerage and drainage projects in the NCR & CMA Towns. All the new projects in water, sewage and SWM sector sanctioned by PSMG after 01.04.2012 as well as for projects sanctioned by PSMG after 46th PSMG (held on 04.08.2011) meeting, where loans have not been disbursed till 01.04.2012 are eligible for grant component. Grant is to be disbursed on reimbursement basis after completion of project and fulfillment of stipulated conditions of loan. Accordingly, necessary provisions were made since 2011-12 to 2016-17 in the Income & Expenditure account. Since no implementing agency could qualifies

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the stipulated conditions, no such grant was released. Keeping in view of the fact, the assessed liability were shown in Contingent Liability from the financial year 2017-18 onwards as per **Schedule 18**.

13. Foreign Currency Transactions:

Transactions denominated in foreign currency are accounted at the exchange rate prevailing at the date of transaction. Foreign Currency loans i.e. loan in USD from ADB and loan in Euro from KfW are converted into Rupees at the exchange rate prevailing at the year end and resultant gain/loss is charged to Income and Expenditure account.


Finance & Accounts Officer


Director (A& F)


Member Secretary

Date: 17-06-2022
Place: New Delhi



Schedule 18

NATIONAL CAPITAL REGION PLANNING BOARD

Contingent Liabilities and Notes on Accounts annexed to and forming part of balance sheet as on 31.03.2022:-

1. CONTINGENT LIABILITIES

As per schedule-17 para-12, no Contingent Liabilities was assessed at end of FY 2020-21 towards Grant payable for infrastructure projects subject to the fulfilment of stipulated conditions.

For the FY 2021-22, no fresh Contingent Liability towards Grants for infrastructure projects (water and sanitation) is assessed due to non-entitlement of any relevant project. However, a sewerage project of CMA Patiala with estimated cost for Rs.208.33 crore has been sanctioned during 2020-21 and its tentative grant component (i.e. contingent liability) for Rs.31.25 crore would be eligible, as the case may be, on completion of the project in 2022-23.

2. Prior-Period Items:

As per the observations of Principal Director of Commercial Audit, Indian Audit and Accounts Dept. vide Separate Audit Report No.DD-II/Annual A/c.NCRPB10-3/2012-13/489 dated 10.10.2013, the prior period items are shown separately, below the line in the Income & Expenditure Account. The details of transaction made during the year are as under:

- a) The provision made towards NCR Cell expenses during FY 2020-21 in excess of the actual amount paid to NCR Cells adjusted as Prior Period Items in FY 2021-22 (**Schedule 16**) as under:

Rajasthan Cell	— Rs.11,29,793.00
Uttar Pradesh Cell	— Rs.41,46,740.00
Haryana Cell	— Rs. 14,023.00

Rs. 52,90,556.00

The provision made towards NCR Cell Delhi as at end of previous FY 2020-21 has been updated to Rs. 4,45,439 (Rs. 1,25,000/- for FY 2019-20 and Rs. 3,20,439/- for FY 2021-22) in view of 4 vacant posts out of total 5 sanctioned posts, as informed in the meeting of the NCR Planning & Monitoring Cells, held on 24.02.2022 and thus provision of Rs. 58,90,307/- written back in the Current FY 2021-22 as Prior Period Items (**Schedule 16**).

- b) An amount of Rs.6,56,952/- on account of excess interest income recognized in previous year on flexi FDs adjusted as Prior Period Items in FY 2021-22 (**Schedule-16**).

- c) During the FY 2021-22, a refund of an amount of Rs. 34,75,789/- towards excess TDS deposited by M/s. NMRC during FY 2018-19 is adjusted as Prior Period Items (**Schedule-16**).

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- d) An amount of Rs. 92,77,609/- towards excess TDS on flexi FDs during previous year(s) is adjusted as Prior Period Items in FY 2021-22 (**Schedule-16**).
- e) An amount of Rs. 1,15,000/- towards reimbursement of expenses to the employees on account of LTC entitlement during FY 2020-21 and an unadjusted amount of Rs. 24,094/- as recovery of license fees from the employees during FY 2019-20 & 2020-21, are adjusted as Prior Period Items (net amount of Rs. 90,096/-) in FY 2021-22 (**Schedule-16**).
- f) The excess receipt for Rs.5,42,602/- pertains to implementing/borrowing agencies viz. HUDA (Hisar) – Rs.54,872/-, MC Faridabad – Rs. 80,000/-, PWD (WS&S) Haryana – Rs. 39,210/- and Gr. Noida – Rs. 3,68,520/- on account of excess interest paid by them and not claimed till date. Further, all such loans have been repaid and nothing is outstanding to their account. Thus, as suggested by the CAG in their HM report for FY 2020-21, the said has been adjusted as Prior Period Items in FY 2021-22 (**Schedule-16**).

3. **NCR Planning & Monitoring Cells:**

- (a) As per policy approved by the Board, the expenses on NCR Cells are reimbursed by NCRPB to respective State Governments after verification of claims furnished by respective NCR Cell/State Government. Since, the claims are furnished to NCR Planning Board after close of the financial year and after finalization of annual accounts of the F.Y., necessary provision in the annual accounts has been made on the basis of the previous claims/paid, received from the NCR Cells. Accordingly, a provision of Rs.5,71,25,738/- for NCR Cells Expenses payable up to 31.03.2022 is shown in the **Schedule-6** of Balance Sheet appended with annual accounts for the year ended on 31.03.2022.
- (b) During the year 2021-22 following adjustments were passed through the accounts:
 - (i) **Haryana Cell:** Provision of expenses payable to Haryana Cell for the year 2020-21 was Rs.1,32,36,557/- against this, bills/payment for Rs. 1,32,22,534/- was under process as at 31st March, 2022. Accordingly, Rs.14,023/- has been written back as Prior Period Items (**Schedule-16**).
 - (ii) **Uttar Pradesh Cell:** Provision of expenses payable to U.P. Cell for the year 2020-21 was Rs.1,37,29,509/- against this, actual payment of Rs.95,82,769/- is made during current F.Y. 2021-22. Accordingly, Rs.41,46,740/- has been written back as Prior Period Items (**Schedule-16**).
 - (iii) **Rajasthan Cell:** Provision of expenses payable to Rajasthan Cell for the year 2020-21 was Rs. 1,61,82,925/- against this, actual payment of Rs. 1,50,53,132/- is made during current F.Y. 2021-22. Accordingly, Rs.11,29,793/- has been written back as Prior Period Items (**Schedule-16**).
 - iv) **Delhi Cell:** Provision of expenses payable to Delhi Cell for the period up to year:2020-21 was Rs.63,35,746/- (FY 2019-20: Rs. 20,74,154/- and FY 2020-21: Rs. 42,61,592/-) has been updated to Rs. 4,45,439/- in view of 4 vacant posts out of total 5 sanctioned posts, as informed in the meeting of the NCR Planning & Monitoring Cells, held on 24.02.2022 and balance

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provision of Rs. 58,90,307/- written back in the Currant FY 2021-22. Provision of expenses for Rs. 4,09,775/- (towards Pay & Allowance for one filled in sanctioned post (Peon) as informed by the Joint Director (Plg.), UD Dept., GNCTD vide email dated 10.06.2022 and prescribed limit of Rs. 1,25,000 towards recurring Office expenses) No payment has been made during current FY 2021-22 due to non-receipt of any claim from Delhi cell. Thus, a provision for Rs. 8,55,214/- up to 31.3.2022 has been made.

- (c) For the current financial year 2021-22, a provision of Rs. 4,34,57,765/- has been made towards NCR Cell Expenses as under and the same has been charged to income & Expenditure A/c:

Rajasthan	-	Rs. 1,50,53,132.00
U.P.	-	Rs. 1,47,72,324.00
Haryana	-	Rs. 1,32,22,534.00
Delhi	-	Rs. 4,09,775.00

Total - Rs. 4,34,57,765.00

4. **Income Tax:**

The Income of the Board is exempted for payment of Income Tax under Section 10 (23C) iv of Income Tax Act 1961 from the assessment year 2003-04 vide Income Tax Deptt. Order dated 02.05.2008. In view of this, no provision towards income tax payable has been made for the year 2021-22 in the Annual Accounts of the Board.

However, borrowing agencies/banks have deducted TDS of Rs.29,59,15,621/- during the FY 2021-22. This TDS amount includes Rs. 5,66,55,235/- deducted by Banks towards interest on term deposits and Rs. 23,92,60,386/- deducted by participating states and their implementing agencies on financial assistance taken from NCRPB. Thus an amount of Rs.29,59,15,621/- has been added to previous year balance of Rs. 97,34,87,064/- leading to gross balance of Rs.1,26,94,02,685/-. An amount of Rs.62,40,87,675/- refunded on account of Income Tax/TDS by income tax department and an excess amount of Rs. 92,77,609/- pertains to previous year(s) is adjusted as Prior Period items in the current FY 2021-22 (**Schedule 16**). Accordingly, Rs.63,60,37,401/- shown under the heading "Advance Income Tax/TDS recoverable" **Schedule 10**.

5. **Borrowings from Multilateral and Bi-lateral Agencies:**

(a) Asian Development Bank: Outstanding loan from ADB as on 31.03.2022 was USD \$51.20 million (Rs.376.15 crore in the reporting currency). The loss on exchange rate variation amounting to Rs. 12.00 crore during 2021-22 on outstanding loan has been shown under the head "Expenditure on Market Borrowings" and charged to I&E Account. Accordingly total outstanding valuation of ADB loan shown for Rs.388.15 crore (**Schedule 4**), including accumulated exchange rate variation loss (Dollar vs. INR) to the tune of Rs.98.04 crore.

(b) KfW (German Bi-lateral agency): Outstanding loan raised from KfW as on 31.03.2022 was Euro €50.00 million (Rs.430.64 crore in the reporting currency). The gain on exchange rate variation amounting to Rs.7.34 crore during 2021-22 on outstanding loan has been shown under the head "Expenditure on Market Borrowings" and charged to I&E Account. Accordingly total outstanding valuation of KfW loan shown for Rs.423.30 crore (**Schedule 4**),

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including accumulated exchange rate variation loss (Euro vs. INR) to the tune of Rs. 88.19 crore in **Schedule 4**.

Details of Loan repayment and interest due during FY 2021-22:

Loan Agency	Principal repayment amount (Rs.)	Interest amount* (Rs.)
ADB	13,01,05,942	1,44,64,206
KfW	85,95,62,500	8,83,06,433
Total	98,96,68,442	10,27,70,639

*Included accrued interest of Rs. 2,23,65,476/- (ADB – Rs. 23,53,992/- and KfW – Rs. 2,00,11,484/-) as at March 31, 2022

6. **Establishment & Administrative Expenses – Capital/Plan & Revenue/Non Plan:**

An Amount of Rs.99,27,265/- shown under the head Establishment Expenses (Capital) in **Schedule-13** is towards salary paid to ten posts of the Board from internal accruals of the Board during current FY 2021-22. 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. Further, five temporary posts have been created for Project Management Unit (Project Wing) of NCRPB vide MoUD letter dated 27.01.2011, and expenditure on the above 5 posts is to be met by NCRPB from its internal accruals. The Board has accordingly been charging salary expenditure on these posts from internal accruals which are reflected in the Income & Expenditure (Capital/Plan) since 1999-2000 onwards as disclosed in the Annual Accounts of the Board for the every year.

Establishment and Administrative Expenses over and above the budgetary support from Govt. of India under Revenue/Non Plan head has been met out of the internal accruals of the Board.

7. **Investment:** Equity Contribution in NCR Transport Corporation Ltd.

The Cabinet Note for formation of NCR Transport Corporation has been approved on 11.07.2013. The Memorandum and Article of Association was signed on 01.08.2013 and NCRTC Ltd. has been incorporated on 21.08.2013. Further, in the 34th meeting of the Board it has been decided that all issues pertaining to implementation including alignment of RRTS projects would be addressed by NCRTC Ltd. The NCRTC Ltd. is the holding company for designing, financing and implementation of RRTS corridors with an initial corpus of Rs.100.00 crore, which was to be shared in the following manner:-

Sl.No.	Nature of the entity / Promoters	Share in NCRTC	Amount (Rs. in crore)
1.	Ministry of Urban Development, Govt. of India	22.50%	22.50
2.	Ministry of Railways, Govt. of India	22.50%	22.50
3.	Govt. of NCT Delhi	12.50%	12.50
4.	Govt. of Uttar Pradesh	12.50%	12.50
5.	Govt. of Haryana	12.50%	12.50
6.	Govt. of Rajasthan	12.50%	12.50
7.	National Capital Region Planning Board	05.00%	5.00
	Total	100.00%	100.00

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The NCR Planning Board has invested Rs.5.00 crore in the equity share of N.C.R. Transport Corporation Ltd. during 2013-14. The NCR Transport Corporation Ltd. has issued 5,00,000 nos. of shares of Rs.100 each vide Certificate No. 19 (in lieu of share certificate no. 03 & 10 on consolidation) of distinctive no. 2501 to 2750 i.e. 250 nos./units and distinctive no. 1754001 to 2253750 i.e.499750 nos./ units, in favour of Member Secretary, NCR Planning Board (On behalf of Hon'ble President of India).

8. **Outstanding balance of loans/advances** to State Govt./Implementing Agencies is Rs.46,86,69,24,062/- as on 31.03.2022 as shown in **Schedule-10** are as under:-

States	Amount in Crore
Rajasthan sub-region & CMA	1,833.22
Uttar Pradesh sub-region	1,880.25
Haryana sub-region	935.30
Delhi	6.67
CMA Patiala	31.25
Total	4,686.69

9. **Bad and doubtful debts (Provision):**
Rs.3,01,243/- (Previous year balance Rs. 3,60,000/-) has been shown under "Bad & doubtful debt (Provision)," which are being unrecoverable for many years, as discussed with the Audit team of CAG.
10. **Donation:** During the current year (FY 2021-22) an amount of Rs. 2,600/- contributed by the employees as deduction from their salary and donated to National Foundation for Communal Harmony and Armed Force Flag Day Fund. During the previous year (FY 2020-21) an amount of Rs. 1,41,732/- was contributed by the employees as deduction from their salary and donated Rs.1,35,000/- to the PM Cares Fund on account of Covid 19 Pandemic and Rs. 6,732/- to National Foundation for Communal Harmony and Armed Force Flag Day Fund.
11. The corresponding previous year figures in Income & Expenditure Account, Balance Sheet and Schedules thereto have been re-grouped / rearranged, wherever necessary.


Finance & Accounts Officer


Director (A & F)


Member Secretary

Date: 17-06-2022
Place: New Delhi



NATIONAL CAPITAL REGION PLANNING BOARD

Ministry of Housing and Urban Affairs, Government of India
Core 4B, 1st Floor, India Habitat Centre, Lodhi Road, New Delhi - 110003

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