

**NATIONAL COMMISSION
FOR
PROTECTION OF CHILD RIGHTS**

**Annual Report 2007-2008
ADDENDUM**



NCPCR

RECEIPTS AND PAYMENTS FOR THE PERIOD/YEAR ENDED 1ST APRIL, 2007 TO 31ST MARCH, 2008

(Amount in Rs.)

| RECEIPTS | Current Year | Previous Year | PAYMENTS | Current Year | Previous Year |
|--|----------------------|---------------------|---|----------------------|---------------------|
| (I) Opening Balances: | | | (I) Expenses: | | |
| a) Cash in hand (Including Imprest) | - | - | a) Establishment Expenses | 5,403,225.00 | 10,157.00 |
| b) Bank Balances | - | - | b) Administration Expenses | 32,964,476.00 | 2,150.00 |
| (i) In current accounts(unspent bal.) | - | - | International Meet Expenses | | |
| (ii) In desposit accounts | - | - | | | |
| (iii) Savings accounts | 195,073.00 | - | (II) Payments made against funds | | |
| Adjustment of previous year advance | | | for various projects: | - | - |
| (II) Grants Received: | | | (Name of the fund or project should be | | |
| a) From Government of India: | | | shown along with the particulars of | | |
| For Capital & Revenue Expenses | 54,000,000.00 | 6,120,538.00 | payments made for each project) | | |
| b) From State Government | | | (III) Investments and deposit made: | | |
| c) From other sources (details) | 750,000.00 | | a) Out of Earmarked/Endowment funds | - | - |
| | | | b) Out of Own Funds (Investments-others) | - | - |
| (III) Income on Investments from: | | | (IV) Expenditure on Fixed Assets & | | |
| a) Earmarked/Endow. Funds | - | - | Capital Work-in-Progress: | | |
| b) Own Funds (Oth. Investment) | - | - | a) Purchase of Fixed Assets | 5,749,889.00 | 5,913,158.00 |
| (IV) Interest Received: | | | b) Exp. On Capital Work-in-progress | - | - |
| a) On Bank deposits | 390,541.00 | - | (V) Loans & Advances: | | |
| b) Loans, Advances etc. | - | - | a) To the Government of India | - | - |
| (V) Other Income (Specify): | | | b) To the State Government | - | - |
| International Meet Registration Fee | - | - | c) To others | 149,008.00 | - |
| Sale of old News papers and Magzines | - | - | (VI) Finance Charges (Interest): | - | - |
| (VI) Amount Borrowed: | - | - | (VII) Other Payments (Specify): | | |
| (VII) Any other receipts | - | - | Deposit With NDMC | 106,000.00 | - |
| (give details): | | | Deposit With MTNL | 6,000.00 | - |
| | | | (VIII) Closing Balances: | | |
| | | | a) Cash in hand (Including Imprest) | 20,000.00 | |
| | | | b) Bank Balances:- | | |
| | | | (i) In current accounts | | |
| | | | (ii) In desposit accounts | | |
| | | | (iii) Savings accounts | 10,937,016.00 | 195,073.00 |
| TOTAL | 55,335,614.00 | 6,120,538.00 | TOTAL | 55,335,614.00 | 6,120,538.00 |

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD YEAR ENDED 31ST MARCH, 2008

(Amount in Rs.)

| INCOME | Schedule | Current Year | Previous Year |
|---|----------|----------------------|---------------------|
| Income from Sales / Services | 12 | - | - |
| Grants / Subsidies | 13 | 54,599,886.00 | 6,120,538.00 |
| Fees/ Subscriptions | 14 | - | - |
| Income from Investments (Income on Invest from earmarked/endow Funds transferred to Funds) | 15 | - | - |
| Income from Royalty, Publication etc. | 16 | - | - |
| Interest Earned | 17 | 390,541.00 | - |
| Other Income | 18 | - | - |
| Increase/(decrease) in stock of Finished goods and works-in-progress | 19 | - | - |
| TOTAL (A) | | 54,990,427.00 | 6,120,538.00 |
| EXPENDITURE | | | |
| Establishment Expenses | 20 | 6,336,535.00 | 10,157.00 |
| Other Administrative Expenses etc. | 21 | 33,045,552.00 | 2,150.00 |
| Expenditure on Grants, Subsidies etc. | 22 | - | - |
| Interest | 23 | - | - |
| Depreciation (Net Total at the year-end - corresponding to Schedule 8) | | 2,916,480.00 | - |
| TOTAL (B) | | 42,298,567.00 | 12,307.00 |
| Balance being excess of Income over Expenditure (A-B) | | 12,691,860.00 | 6,108,231.00 |
| Transfer to Special Reserve (Specity each) | | - | - |
| Transfer to / from General Reserve | | - | - |
| BALANCE BEING SURPLUS/(DEFICIT) CARRIED TO CORPUS/CAPITAL FUND | | 12,691,860.00 | 6,108,231.00 |
| SIGNIFICANT ACCOUNTING POLICIES | 24 | | |
| CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS | 25 | | |



BALANCE SHEET AS AT 31ST MARCH, 2008

(Amount in Rs.)

| CORPUS/CAPITAL FUND AND LIABILITIES | Schedule | Current Year | Previous Year |
|--|----------|----------------------|---------------------|
| CORPUS/CAPITAL FUND | 1 | 18,800,091.00 | 6,108,231.00 |
| RESERVES AND SURPLUS | 2 | - | - |
| EARMARKED/ENDOWMENT FUNDS | 3 | 150,114.00 | - |
| SECURED LOANS AND BORROWINGS | 4 | - | - |
| UNSECURED LOANS AND BORROWINGS | 5 | - | - |
| DEFERRED CREDIT LIABILITIES | 6 | - | - |
| CURRENT LIABILITIES AND PROVISIONS | 7 | 1,142,760.00 | - |
| TOTAL | | 20,092,965.00 | 6,108,231.00 |
| ASSETS | | | |
| FIXED ASSETS | 8 | 8,794,987.00 | 5,913,158.00 |
| INVESTMENTS - FROM EARMARKED/ENDOWMENT FUNDS | 9 | - | - |
| INVESTMENTS - OTHERS | 10 | - | - |
| CURRENT ASSETS, LOANS, ADVANCES ETC. | 11 | 11,297,978.00 | 195,073.00 |
| MISCELLANEOUS EXPENDITURE (to the extent not written off or adjusted) | | | |
| TOTAL | | 20,092,965.00 | 6,108,231.00 |
| SIGNIFICANT ACCOUNTING POLICIES | 24 | | |
| CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS | 25 | | |

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2008

(Amount in Rs.)

| | Current Year | | Previous Year | |
|--|---------------|----------------------|---------------|---------------------|
| | | | | |
| SCHEDULE 1 - CAPITAL FUND : | | | | |
| Balance as at the beginning of the year | 6,108,231.00 | | - | - |
| Add : Contributions towards Corpus/Capital Fund | - | | - | - |
| Add: Adjustment due to change in accounting Policy | - | | - | - |
| Add/(Deduct) : Balance of net income/(expenditure) transferred from the Income and Expenditure Account | 12,691,860.00 | 18,800,091.00 | 6,108,231.00 | 6,108,231.00 |
| BALANCE AS AT THE YEAR - END | | 18,800,091.00 | | 6,108,231.00 |
| SCHEDULE 2 - RESERVES AND SURPLUS : | | | | |
| 1. CAPITAL RESERVE | | | | |
| As per last Account | - | | - | |
| Addition during the year | - | | - | |
| Less : Deductions during the year | - | | - | |
| 2. REVALUATION RESERVE : | | | | |
| As per last Account | - | | - | |
| Addition during the year | - | | - | |
| Less : Deductions during the year | - | | - | |
| 3. SPECIAL RESERVE : | | | | |
| As per last Account | - | | - | |
| Addition during the year | - | | - | |
| Less : Deductions during the year | - | | - | |
| 4. GENERAL RESERVE : | | | | |
| As per last Account | - | | - | |
| Addition during the year Less : Deductions during the year | - | | - | |
| TOTAL | | | | |

(Amount in Rs.)

| | TOTAL | |
|--|-------------------|---------------|
| | Current Year | Previous Year |
| SCHEDULE 3 - EARMARKED/ENDOWMENT FUNDS : | | |
| a) Opening balance of the funds | - | - |
| b) Additions to the Funds : | | |
| (i) Grants (Non-Plan): | | |
| a) Revenue expenses | 750,000.00 | - |
| b) Capital Expenses | - | - |
| (ii) Income from Investments made on account of funds | - | - |
| (iii) Other additions (specify nature): | - | - |
| International Meet Registration Fee | - | - |
| TOTAL (a+b) | 750,000.00 | - |
| c) Utilisation/Expenditure towards objectives of funds | | |
| (i) Capital Expenditure | | |
| * Fixed Assets | - | - |
| * Others | - | - |
| (ii) Revenue Expenditure | | |
| * Salaries, Wages and allowances etc. | 79,826.00 | - |
| * Rent | 26,200.00 | - |
| * Other Administrative Expenses | 493,860.00 | - |
| International Meet Expenses | - | - |
| Total (c) | 599,886.00 | - |
| NET BALANCE AS AT THE YEAR-END (a+b-c) | 150,114.00 | - |
| Notes : | | |
| 1) Disclosures shall be made under relevant heads based on conditions attaching to the grants. | | - |
| 2) Plan Funds received from the Central/State Governments are to be shown as separate Funds and not to be mixed up with any other Funds. | | - |

(Amount in Rs.)

| SCHEDULE 7 - CURRENT LIABILITIES AND PROVISIONS: | Current Year | Previous Year |
|--|----------------|---------------|
| A. CURRENT LIABILITIES | | |
| KBS Computer Mart | 48420 | - |
| C.G.H.S. account | 7220 | - |
| Advances Recovered from Employees payable to Parent Office | | |
| Computer Advance | 900 | - |
| Car advance | 27801 | - |
| GPF Organisation Account | 114160 | - |
| PF Contribution Payable | 14862 | - |
| Licence fee Govt Accomodation | 23787 | - |
| Group Insurance Scheme A/c | 4590 | - |
| TDS Payable | 131867 | - |
| Total A 373607 | - | |
| B. PROVISIONS: | | |
| 1. For Taxation | - | - |
| 2. Gratuity | 19275 | - |
| 3. Superannuation/pension | 130227 | - |
| 4. Accumulated Leave Encashment | 98325 | - |
| 5. Trade Warranties/ claims | - | - |
| 6. Others (specify) | - | - |
| Provision for Training expenses | - | - |
| Provision for Expenses (Annexure C) | 521326 | - |
| Total B. 769153 | - | |
| Total(A+B) | 1142760 | - |

SCHEDULE 8 - FIXED ASSETS : DETAIL AS PER ANNEXURE - A AS ON 31.3.2008

Amount in Rs.

| DESCRIPTION | GROSS BLOCK | | | | DEPRECIATION | | | | NET BLOCK | |
|--|--|---------------------------|----------------------------|--------------------------------|---------------------------------|------------------------------|-------------------------------|--------------------------|----------------------------|-----------------------------|
| | Cost/valuation as at beginning of the year | Additions during the year | Deductions during the year | Cost/valuation at the year-end | As at the beginning of the year | On Additions during the year | On Deductions during the year | Total up to the year-end | As at the Current year-end | As at the Previous year-end |
| A. FIXED ASSETS : | - | - | - | - | - | - | - | - | - | - |
| 1. LAND : | - | - | - | - | - | - | - | - | - | - |
| a) Freehold | - | - | - | - | - | - | - | - | - | - |
| b) Leasehold | - | - | - | - | - | - | - | - | - | - |
| 2. BUILDINGS: | - | - | - | - | - | - | - | - | - | - |
| a) On Freehold Land | - | - | - | - | - | - | - | - | - | - |
| b) On Leasehold Land | - | - | - | - | - | - | - | - | - | - |
| c) Ownership Flats/Premises | - | - | - | - | - | - | - | - | - | - |
| d) Superstructures on Land not belonging to the entity | - | - | - | - | - | - | - | - | - | - |
| 3. PLANT MACHINERY & OFFICE EQUIPMENT | 2,963,458 | 1,900,678 | - | 4,864,136 | - | 729,620 | - | 729,620 | 4,134,516 | 2,963,458 |
| 4. VEHICLES | - | - | - | - | - | - | - | - | - | - |
| 5. FURNITURE, FIXTURES | 1,045,090 | 909,079 | - | 1,954,169 | - | 188,232 | - | 188,232 | 1,765,938 | 1,045,090 |
| 6. COMPUTER/PERIPHERALS | 1,904,610 | 2,577,236 | - | 4,481,846 | - | 1,916,365 | - | 1,916,365 | 2,565,481 | 1,904,610 |
| 7. ELECTRIC INSTALLATIONS | - | - | - | - | - | - | - | - | - | - |
| 8. LIBRARY BOOKS | - | 411,316 | - | 411,316 | - | 82,263 | - | 82,263 | 329,053 | - |
| 9. TIBEWELLS & W. SUPPLY | - | - | - | - | - | - | - | - | - | - |
| 10. OTHER FIXED ASSETS | - | - | - | - | - | - | - | - | - | - |
| TOTAL | 5,913,158 | 5,798,309 | - | 11,711,467 | - | 2,916,480 | - | 2,916,480 | 8,794,987 | 5,913,158 |
| B. CAPITAL WORK-IN-PROGRESS | | | | | | | | | | |
| GRAND TOTAL | | | | | | | | | 8,794,987 | 5,913,158 |



(Amount in Rs.)

| SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES ETC. | Current Year | | Previous Year | |
|---|---------------|---------------|---------------|------------|
| A. CURRENT ASSETS : | | | | |
| 1. Inventories : | | | | |
| a) Stores and Spares | - | | - | |
| b) Loose Tools | - | | - | |
| c) Stock-in-trade | - | | - | |
| Finished Goods | - | | - | |
| Work-in-progress | - | | - | |
| Raw Materials | - | | - | |
| Total | | | | |
| 2. Sundry Debtors : | | | | |
| a) Debts Outstanding for a period exceeding six months | - | | - | |
| b) Others | - | | - | |
| 3. Cash balances in hand (including cheques/drafts and imprest) : | 20,000.00 | | - | |
| 4. Bank Balances : | | | | |
| a) With Scheduled Banks : | | | | |
| * On Current Accounts | - | | - | |
| * On Deposit Accounts (includes margin money) | - | | - | |
| * On Savings Accounts | 10,937,016.00 | | 195,073.00 | |
| Total | 10,957,016.00 | | 195,073.00 | |
| b) With non-Scheduled Banks : | | | | |
| * On Current Accounts | - | | - | |
| * On Deposit Accounts | - | | - | |
| * On Savings Accounts | - | | - | |
| Total | | | | |
| 5. Post Office-Savings Accounts | | | | |
| TOTAL | 10,957,016.00 | 10,957,016.00 | 195,073.00 | 195,073.00 |

| SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES ETC. (Contd.) | Current Year | | Previous Year | |
|--|--------------|---------------|---------------|------------|
| B. LOANS, ADVANCES AND OTHER ASSETS | | | | |
| 1. Loans : | | | | |
| a) Staff (Annexure : B) | 70,660.00 | | - | |
| b) Other Entities engaged in activities/objectives similar to that of the Entity | - | | - | |
| c) Other (specify) | - | | - | |
| Total | 70,660.00 | | - | |
| 2. Advances and other amounts recoverable in cash or in kind or for value to be received : | | | | |
| a) On Capital Account | - | | - | |
| b) Prepayments to Vigyan Bhawan for Exhibition & Conferances | 56,250.00 | | - | |
| c) Other: | | | | |
| Amount Recoverable from Contractors | 79,954.00 | | - | |
| Amount Recoverable from Director of Finance (Postal) | 2,098.00 | | - | |
| Security Deposit (Phones) | 6,000.00 | | - | |
| NDMC | 106,000.00 | | - | |
| d) Postage advance | 20,000.00 | | - | |
| Total | 270,302.00 | | - | |
| 3. Income Accrued : | | | | |
| a) On Investments from Earmarked/Endowment Funds | - | | - | |
| b) On Investments - Others | - | | - | |
| c) On Loans and Advances | - | | - | |
| Total | | | | |
| 4. Claims Receivable : | | | | |
| TOTAL (B) | 340,962.00 | 340,962.00 | - | - |
| TOTAL (A+B) | | 11,297,978.00 | | 195,073.00 |



(Amount in Rs.)

| SCHEDULE 12 - INCOME FROM SALES/SERVICES : | Current Year | Previous Year |
|--|----------------------|---------------------|
| 1) Income from Sales | - | - |
| a) Sale of Finished Goods | - | - |
| b) Sales of Raw Material | - | - |
| c) Sale of Scraps | - | - |
| 2) Income from Services | - | - |
| a) Labour and Processing Charges | - | - |
| b) Professional/Consultancy Services | - | - |
| c) Agency Commission and Brokerage | - | - |
| d) Maintenance Services (Equipment/Property) | - | - |
| e) Other (Specify) | - | - |
| TOTAL | - | - |
| SCHEDULE 13 - GRANTS / SUBSIDIES : | Current Year | Previous Year |
| (Irrevocable Grants & Subsidies Received) | | |
| 1) Central Government | 54,000,000.00 | 6,120,538.00 |
| 2) State Government (s) | - | - |
| 3) Government Agencies | 599,886.00 | - |
| 4) Institutions/Welfare Bodies | - | - |
| 5) International Organisations | - | - |
| 6) Other (Specify) | - | - |
| TOTAL | 54,599,886.00 | 6,120,538.00 |
| SCHEDULE 16 - INCOME FROM ROYALTY, PUBLICATION ETC. : | Current Year | Previous Year |
| 1) Income from Royalty | - | - |
| 2) Income from Publications | - | - |
| 3) Others (specify) | - | - |
| TOTAL | - | - |
| SCHEDULE 17 - INTEREST EARNED : | Current Year | Previous Year |
| 1) On Term Deposits : | | |
| a) With Scheduled Banks | - | - |
| b) With Non-Scheduled Banks | - | - |
| c) With Institutions | - | - |
| d) others | - | - |
| 2) On Savings Accounts : | | |
| a) With Scheduled Banks | 390,541.00 | - |
| b) With Non-Scheduled Banks | - | - |
| c) With Institutions | - | - |
| d) others | - | - |
| 3) On Loans : | | |
| a) Employees/Staff | - | - |
| b) Others | - | - |
| 4) Interest on Debtors and Other Receivables | - | - |
| TOTAL | 390,541.00 | - |
| Note : Tax deducted at source to be indicated | | |
| SCHEDULE 18 - OTHER INCOME : | Current Year | Previous Year |
| 1) Profit on Sa/e/disposal of Assets | | |
| a) Owned assets | - | - |
| b) Assets acquired out of grants, or received free of cost | - | - |
| 2) Export Incentives realized | - | - |
| 3) Fees for Miscellaneous Services | - | - |
| 4) Miscellaneous Income | - | - |
| Sale of old newspaper and magazines | - | - |
| Adjustment of previous year advances | - | - |
| International Meet Registration Fee | - | - |
| TOTAL | - | - |



(Amount in Rs.)

| SCHEDULE 19 - INCREASE / (DECREASE) IN STOCK OF FINISHED GOODS & WORK IN PROGRESS : | Current Year | Previous Year |
|--|--------------|---------------|
| a) Closing stock | | |
| i) Finished Goods | - | - |
| ii) Work-in-progress | - | - |
| b) Less : Opening Stock | | |
| i) Finished Goods | - | - |
| ii) Work-in-progress | - | - |
| TOTAL | - | - |

| SCHEDULE 20 - ESTABLISHMENT EXPENSES : | Current Year | Previous Year |
|--|---------------------|------------------|
| a) Salaries and Wages | 5,811,768.00 | 10,157.00 |
| b) Allowances, Bonus and honorarium | 220,634.00 | - |
| c) Reimbushment of Tution Fee | - | - |
| d) Pension & leave salary contribution | - | - |
| e) Medical Expenses | - | - |
| f) LTC Expenses | 15,690.00 | - |
| g) Uniform charges | - | - |
| h) Employer Contribution to PF | 40,616.00 | - |
| l) Lease Rent | - | - |
| j) Over time Allowance | - | - |
| Total A | 6,088,708.00 | 10,157.00 |
| Pension Provision | 130,227.00 | - |
| Gratuity Provision | 19,275.00 | - |
| Accumulated leave Salary Provision | 98,325.00 | - |
| Total B | 247,827.00 | - |
| TOTAL A+B | 6,336,535.00 | 10,157.00 |

| SCHEDULE 21 - OTHER ADMINISTRATIVE EXPENSES : | Current Year | Previous Year |
|---|----------------------|-----------------|
| Newspaper, Books and Periodicals | 46,330.00 | - |
| Repairs and Maintenance of Office Equipment | - | - |
| Vechicles Hiring (Car) | 1,616,622.00 | - |
| Postageand Telegram Charges | 14,248.00 | - |
| Printing and Stationery | 640,136.00 | - |
| Travelling Expenses | 2,686,677.00 | - |
| Conveyance Expenses | 2,300.00 | - |
| Meeting Expenses | 62,965.00 | - |
| Professional Charges & Legal | - | - |
| Bank Charges | 5,688.00 | 150.00 |
| Office Expenses | 648,295.00 | - |
| Advertisement and Publicity | 390,967.00 | - |
| Telephone Charges | 311,021.00 | 2,000.00 |
| Audit Fees | - | - |
| Office Renovation Expenses | 11,401,847.00 | - |
| Office Rent | 11,946,819.00 | - |
| Parking Charges | 25,050.00 | - |
| Training and Awarness Programme expenses | 2,278,660.00 | - |
| Water and Electricity charges | 108,520.00 | - |
| Security , Menpower and Cleaning Expenses | 435,034.00 | - |
| Repair and Maintenance of Office Building | 171,517.00 | - |
| Computer Networking and accessories | 252,856.00 | - |
| Sitting Fee Account | - | - |
| Evaluation Committee Meeting Expenses | - | - |
| Total | 33,045,552.00 | 2,150.00 |
| International Meet Expenses | - | - |
| Training and Awarness Programme | - | - |
| GROSS TOTAL | 33,045,552.00 | 2,150.00 |



Annexure 'B'

| LOANS/ ADVANCES TO STAFF : | | |
|-----------------------------------|---|---|
| Name of Employees | Amount outstanding as on 31.3.2008 | Amount outstanding as on 31.3.2007 |
| A. Festival Advance: | | |
| 1 Poonam Pahuja | 1050.00 | - |
| Total A | 1,050.00 | - |
| B. TA Advance: | | |
| 1 Smt. Santha Sinha | 10450.00 | - |
| 2 Smt. Deepa Dixit | 48080.00 | - |
| 3 Smt. Sandhya Bajaj | 11080.00 | - |
| Total B | 69,610.00 | - |
| GRAND TOTAL (A+B) | 70,660.00 | - |

Annexure-C

| DETAILS OF PROVISIONS MADE FOR EXPENSES | | |
|--|---------------|----------|
| 1 Salary Expenses | 440250 | - |
| 2 Electricity Expenses | 57911 | - |
| 3 Telephone Expenses | 18165 | - |
| 4 Parking Charges NDMC | 5,000 | - |
| 5 Legal & Professional Charges | 0 | - |
| Total | 521326 | - |



Schedule 24 & 25 – Significant Accounting Policies and Notes to Accounts

1. **ACCOUNTING CONVERSION**
 - 1.1 The financial statements are prepared on the basis of historical cost convention, unless, otherwise stated and on accrual method of accounting.
2. **INVENTORY VALUATION**
 - 2.1 Stores and spares (including machinery spares) are valued at cost.
 - 2.2 Raw materials, semi-finished goods and finished goods are valued at lower of cost and net realizable value. The costs are based on weighted average cost. Cost of finished goods semi-finished goods is determined by considering material, labour and related overheads.
3. **INVESTMENTS**
 - 3.1 Investments classified as "long term investment" are carried at cost. Provision for decline, other than temporary, is made in carrying cost of such investments.
 - 3.2 Investments classified as "Current" are carried at cost and fair value. Such investment is made for each investment considered individually and not on a global basis.
 - 3.3 Cost includes acquisition expenses like brokerage, transfer stamps.
4. **FIXED ASSETS**
 - 4.1 Fixed assets are stated at cost of acquisition inclusive of inward freight, duties and taxes and incident and direct expenses related to acquisition. In respect of projects involving construction, related pre-operational expenses (including interest on loans for specific project prior to its completion), from part of the value of assets capitalized.
 - 4.2 Fixed assets received by way of non-monetary grants, (other than towards the Corpus fund), are capitalized at values stated, by corresponding credit to Capital Reserve.
 - 4.3 The fixed wooden structures in office building area not capitalized due to rented office building.
5. **DEPRECIATION**
 - 5.1 Depreciation is provided on WDV method as per rates specified in the Income Tax Act, 1961.
 - 5.2 In respect of additions to / deductions from assets during the year, depreciation is considered as per method given in the Income Tax Act 1961.
 - 5.3 Depreciation in respect of assets not put to use during the year also provided due to obsolescence.
6. **MISCELLANEOUS EXPENDITURE**
 - 6.1 Deferred revenue expenditure is written off over a period of 5 years from the year it is incurred.
7. **Accounting for Sales**
 - 7.1 Sales include excise duty and are net of sales returns, rebate and trade discount.
8. **GOVERNMENT GRANTS / SUBSIDIES**
 - 8.1 Government grants which are nature not specified are treated as general nature and transferred to Income and Expenditure a/c as current year Income.
 - 8.2 Grants in respect of specific fixed assets acquired are shown as a deduction from the cost of the related assets.
 - 8.3. Government grants / subsidy are accounted on realization basis.
9. **FOREIGN CURRENCY / TRANSACTIONS**
 - 9.1 Transactions denominated in foreign currency are accounted at the exchange rate prevailing at the date of transactions.
 - 9.2 Current assets, foreign currency loans and current liabilities are converted at the exchange rate prevailing as at the year end the resultant gain / loss is adjusted to cost of fixed assets, and in other cases is considered to revenue.
10. **RETIREMENT BENEFITS**
 - 10.1 Liability towards gratuity payable on death / retirement of employees is accrued based on actuarial valuation.
 - 10.2 Provision for accumulated leave encashment benefit to the employees is accrued and computed on the assumption that employees are entitled to receive the benefit as at each year end.
11. **CURRENT ASSETS, LOANS AND ADVANCES**
 - 11.1 In the opinion of the Management, the current assets, loans and advances have a value on realization in the ordinary course of business, equal at least to the aggregate amount shown in the Balance Sheet.
12. **TAXATION**
 - 12.1 In view of there being no taxable income, no provision for Income tax has been considered necessary.
13. Corresponding figures for the previous year has been regrouped / rearranged, wherever necessary.
14. Schedules 1 to 25 are annexed to and form an integral part of the Balance Sheet as at 31.03.2008 and the Income and Expenditure Account for the year ended on that date.



कार्यालय महानिदेशक लेखा परीक्षा, केन्द्रीय राजस्व
Office of the Director General of Audit, Central Revenues
Indraprastha Estate New Delhi - 110 002

पत्र संख्या: ए.एम.जी.-I/एस.ए.आर./एन.सी.पी.सी.आर./2008-09/

दिनांक:

सेवा में,

श्री अनिल कुमार,
सचिव, भारत सरकार,
महिला एवं बाल विकास मंत्रालय, शास्त्री भवन,
नई दिल्ली-110001.

विषय: वर्ष 2007-08 के लिए राष्ट्रीय बालक अधिकार संरक्षण आयोग, नई दिल्ली के लेखाउ. पर लेखापरीक्षा प्रतिवेदन।

महोदय,

मैं, राष्ट्रीय बालक अधिकार संरक्षण आयोग, नई दिल्ली के वर्ष 2007-08 के प्रमाणित वार्षिक लेखे की प्रति उसके प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र सहित की प्रति संसद के पटल पर रखने के लिए संलग्न करता हूँ।

संसद को प्रस्तुत कर दस्तावेज की दो प्रतियाँ उस तिथि को दर्शाते हुए, जब वे संसद को प्रस्तुत किए गए थे, इस कार्यालय को तथा भारत के नियंत्रक एवं महालेखापरीक्षक का कार्यालय, 10-बहादुर शाह जफर मार्ग, नई दिल्ली-110124 को भेजी जाएं।

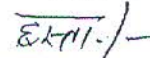
कृपया यह सुनिश्चित किया जाए कि पृथक लेखापरीक्षा प्रतिवेदन को संसद के दोनों सदनों के समक्ष प्रस्तुत करने से पहले वार्षिक लेखाओं को शासी निकाय (Governing body) द्वारा अनुमोदित अवश्य करा लिया जाए तथा यह भी सुनिश्चित करें कि 2007-08 के लेखापरीक्षा प्रतिवेदन एवं लेखापरीक्षा प्रमाण पत्र को संसद के पटल पर रखने से पहले सभी पूर्व वर्षों के लेखापरीक्षा प्रतिवेदन एवं लेखापरीक्षा प्रमाणपत्र संसद के पटल पर प्रस्तुत किये जा चुके हों।

लेखापरीक्षा प्रतिवेदन का हिन्दी अनुवाद एवं इससे जारी करने से सम्बन्धित सभी कार्यों को आपके निकाय द्वारा किया जाना ही अपेक्षित है। पृथक लेखापरीक्षा प्रतिवेदन का हिन्दी अनुवाद जारी करते समय निम्नलिखित अस्वीकरण (disclaimer) अंकित करें।

“प्रस्तुत प्रतिवेदन मूल रूप से अंग्रेजी में लिखित पृथक लेखापरीक्षा प्रतिवेदन का हिन्दी अनुवाद। यदि इसमें कोई विसंगति परिलक्षित होती है तो अंग्रेजी में लिखित प्रतिवेदन मान्य होगा।”

लग्नक: यथोपरि

भवदीय,



उप निदेशक (ए.एम.जी.-I)

1

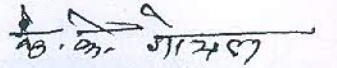
पत्र संख्या: ए.एम.जी.-I/एस.ए.आर./एन.सी.पी.सी.आर./2008-09/433

दिनांक: 06-07-2009

✓ प्रति, प्रमाणित वार्षिक लेखे की प्रति, उसके लेखापरीक्षा प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र सहित श्रीमती शान्ता सिन्हा, अध्यक्ष, राष्ट्रीय बालक अधिकार संरक्षण आयोग, पांचवां तल, चन्द्रलोक भवन, 36-जनपथ, नई दिल्ली-110001 को आवश्यक कार्यवाही हेतु अग्रेषित की जाती है। प्रमाणित वार्षिक लेखे हिन्दी की एक प्रति शीघ्र इस कार्यालय को भेजी जाए।

संसद को प्रस्तुत दस्तावेजों की दो प्रतियाँ उस तिथि को दर्शाते हुए जब वे संसद को प्रस्तुत किए गए थे, इस कार्यालय को तथा भारत के नियंत्रक एवं महालेखापरीक्षक का कार्यालय, नई दिल्ली-110124 को भेजी जाएं।

अनुलग्नक: यथोपरि


उप निदेशक (ए.एम.जी.-I)

पत्र संख्या: ए.एम.जी.-I/एस.ए.आर./एन.सी.पी.सी.आर./2008-09/

दिनांक:

प्रति प्रमाणित वार्षिक लेखे की प्रति, उसके लेखापरीक्षा प्रतिवेदन तथा लेखापरीक्षा प्रमाणपत्र सहित श्री बी.के.सेठी, वरिष्ठ प्रशासनिक अधिकारी (रिपोर्ट-ए.बी.), भारत के नियंत्रक एवं महालेखापरीक्षक का कार्यालय, 10-बहादुर शाह जफर मार्ग, नई दिल्ली-110124 को अग्रेषित की जाती है।

यह महानिदेशक लेखापरीक्षा केन्द्रीय एजेंसि के अनुमोदन से जारी किया जा रहा है।

अनुलग्नक: यथोपरि

उप निदेशक (ए.एम.जी.-I)

Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of National Commission for Protection of Child Right for the year ended 31 March 2008

We have audited the attached Balance Sheet of the National Commission for Protection of Child Right as at 31 March 2008 and Income & Expenditure Account/Receipts & 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 Sec.29 (2) of the Commissions for Protection of Child Right Act, 2005. The National Commission for Protection of Child Rights was established by an Act of Parliament in January, 2006 (4 of 2006) and came into existence from March 2007 as intimated by the Member Secretary. Though the Commission received a grant of Rs. 61.21 Lakh during 2006-07 which was utilised for the purchase of fixed assets, the Commission prepared its formal annual accounts for 2007-08. The transactions of the Commission since inception to 31-03-2007 have also been incorporated in the annual accounts for 2007-08. These financial statements are the responsibility of the Commission'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 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 Reports/Comptroller & Auditor General of India 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/Receipt & Payment Account dealt with by this report have been drawn up in the format approved by the Ministry of Finance.

- iii) In our opinion, proper books of accounts and other relevant records have been maintained by the National Commission for Protection of Child Right in so far as it appears from our examination of such books.
- iv) We further report that:

Comments on accounts

A. Balance Sheet

A.1 Assets

A.1.1 Under statements of Fixed Assets

National Commission for Protection of Child Rights had purchased furniture and fixtures worth Rs. 23.13 lakh and Electrical goods worth Rs. 1.91 lakh during the year 2007-08. Instead of capitalizing these furniture and fixture and electrical goods, the expenditure towards this were charged to the Income and Expenditure accounts as Other Administrative Expenses - Office Renovation Expenses. Due to non-capitalisation of the cost of the above during the year resulting in understatement of Fixed Assets and understatement of Capital Fund by Rs. 25.04 lakh.

- ii) Rs. 78.58 lakh was paid to NDMC in March 2007 as security for rented accommodation by the Ministry. This had not been depicted in Current Assets as security, resulting in understatement of Current Assets by Rs. 78.58 lakh.

B Grant-in-Aid

During 2007-08, the National Commission for Protection of Child Rights (NCPCR) received grants from the Ministry of Women and Child Development amounting to Rs. 5.40 crore. It earned its own receipts of Rs. 3.91 lakh during 2007-08. Out of the total funds available the Commission could utilise Rs. 4.81 crore.

C. Management Letter:-Deficiencies which have not been included in the Audit Report have been brought to the notice of the Member Secretary, NCPCR 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 and Income & Expenditure Account/Receipt and Payment Account dealt with by this report are in agreement with the books of accounts.

vi) In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the 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.

Annex

1. Adequacy of Internal Audit System

- The internal audit of NCPCR is neither being conducted by the Chief Controller of Accounts of the Ministry of Women and Child Development nor has the NCPCR set up any internal audit system.

2. Adequacy of Internal Control System

- Essential posts of NCPCR were vacant as detailed below:-

| Sl. No. | Name of the Post | Number of Posts | Vacant posts | Date since vacant |
|---------|--------------------|-----------------|--------------|---|
| 1. | Members | -6 | 4 | Since March 2007 |
| 2. | Registrar | 1 | 1 | March 2007 to 6 th February 2008 |
| 3 | Presenting Officer | 1 | 1 | March 2007 to 26 th May 2007 and since 6 th February 2008 |

3. System of physical verification of fixed assets

- Physical verification of fixed assets for the period 2007-08 had not been conducted.

4. System of physical verification of inventory

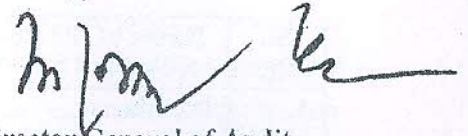
- The physical verification of inventory like books and publications, stock of papers, stationery and other consumable items had not been conducted for the year 2007-08.

5. Regularity in payment of statutory dues

- As per accounts, no payment over six months in respect of statutory dues was outstanding as on 31.3.2008.

- a In so far as it relates to the Balance Sheet, of the state of affairs of the National Commission for Protection of Child Rights as at 31 March, 2008 and
- b In so far as it relates to Income and Expenditure Account of the surplus for the year ended on that date.

For and on behalf of the C & AG of India



Director General of Audit

Place: New Delhi

Date:



NCPCR

NATIONAL COMMISSION FOR PROTECTION OF CHILD RIGHTS

**5th Floor, Chanderlok Building, 36, Janpath,
New Delhi - 110001**

Website : www.ncpcr.gov.in