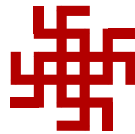




# ANNUAL ACCOUNTS 2018—19



INDIRA GANDHI NATIONAL CENTRE FOR THE ARTS



**INDIRA GANDHI NATIONAL CENTRE FOR THE ARTS**

# ANNUAL ACCOUNTS 2018-19

## INDIRA GANDHI NATIONAL CENTRE FOR THE ARTS

ANNUAL ACCOUNTS 2018-2019

### CONTENTS

S.NO.	ANNEXURES	PAGES
1.	<b>Balance Sheet</b>	1
2.	<b>Income and Expenditure Account</b>	2
3.	<b>Schedules to the above financial Statements</b> <b>SCHEDULE-1</b> Corpus/Capital Fund/Building Project Fund Contributory Provident Fund	3
4.	<b>SCHEDULE-2</b> Reserves and Surplus	4
5.	<b>SCHEDULE- 3</b> Earmarked/Endowment Funds	5
6.	<b>SCHEDULE-4</b> Secured Loans and Borrowings	6
7.	<b>SCHEDULE-5</b> Unsecured Loans and Borrowings	6
8.	<b>SCHEDULE-6</b> Deferred Credit Liabilities	7
9.	<b>SCHEDULE-7</b> Current Liabilities and Provisions	7
10.	<b>SCHEDULE-8</b> Fixed Assets	8
11.	<b>SCHEDULE-9</b> Investment from Earmarked/Endowment Funds	9
12.	<b>SCHEDULE-10</b> Investments-others	9
13.	<b>SCHEDULE-11</b> Current Assets, Loans, Advances, etc.	10-11
14.	<b>SCHEDULE-12</b> Income from Sales/Service	12



S.NO.	ANNEXURES	PAGES
15.	<b>SCHEDULE-13</b> Grants/Subsidies (Irrevocable Grants & Subsidies Received)	12
16.	<b>SCHEDULE-14</b> Fee/Subscriptions	13
17.	<b>SCHEDULE-15</b> Income from Investments (Income on Investment from Earmarked/Endowment funds transferred to funds)	13
18.	<b>SCHEDULE-16</b> Income from Royalty, Publication, etc.	14
19.	<b>SCHEDULE-17</b> Interest Earned	14
20.	<b>SCHEDULE-18</b> Other Income	15
21.	<b>SCHEDULE-19</b> Increase/Decrease in Stock of Finished Goods & Work in Progress	15
22.	<b>SCHEDULE-20</b> Establishment Expenses	16
23.	<b>SCHEDULE-21</b> Other Administrative Expenses, etc.	17-19
24.	<b>SCHEDULE-22</b> Expenditure on Grants, Subsidies, etc.	20
25.	<b>SCHEDULE-23</b> Interest	20
26.	<b>SCHEDULE-24</b> Significant Accounting Policies	21
27.	<b>SCHEDULE-25</b> Contingent Liabilities and Notes on the Accounts	22
28.	<b>Statement of Receipts And Payments</b>	23-24
29.	<b>Consolidated Statement of General Receipts</b> <b>SCHEDULE-I</b>	25
30.	<b>SCHEDULE-II</b> Miscellaneous Suspense Heads	26-27

**ANNUAL ACCOUNTS 2018-19**

<b>S.NO.</b>	<b>ANNEXURES</b>	<b>PAGES</b>
31.	<b>SCHEDULE-III</b> Specific Purpose Grants	28
32.	<b>SCHEDULE-IV</b> Consolidated Expenditure Statement (All Divisions)	29
33.	<b>STATEMENT-A (Kala Nidhi)</b> Consolidated Expenditure Statement	30
34.	<b>STATEMENT-B (Kala Kosa)</b> Consolidated Expenditure Statement	31
35.	<b>STATEMENT-C (Janapada Sampada)</b> Consolidated Expenditure Statement	32
36.	<b>STATEMENT-D (Kala Darshana)</b> Consolidated Expenditure Statement	32
37.	<b>STATEMENT-E (Sutradhara)</b> Consolidated Expenditure Statement	33-34
38.	<b>ANNEXURE 1 CPF Balance Sheet</b>	35
39.	<b>CPF Income &amp; Expenditure</b>	36
40.	<b>CPF Statement of Receipts &amp; Payments</b>	37
41.	<b>CPF Miscellaneous Suspense Head</b>	38
42.	<b>CPF Consolidated Statement of Expenditure</b>	39
43.	<b>Audit Report of CAG of India</b>	40-42



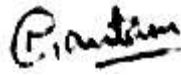
**INDIRA GANDHI NATIONAL CENTRE FOR THE ARTS**

**BALANCE SHEET AS AT 31st MARCH, 2019**

(Amount in Rupees)

Corpus/Capital Fund and Liabilities	SCHEDULE	CURRENT YEAR	PREVIOUS YEAR
Corpus/Capital Fund	1	1,24,50,00,000	1,24,50,00,000
Building Project Fund	1	97,49,43,000	97,49,43,000
Contributory Provident Fund	1	43,88,14,759	38,49,66,250
Reserves and Surplus	2	79,06,74,539	70,62,10,357
Earmarked/Endowment Funds	3	1,41,99,401	6,90,27,488
Secured Loans and Borrowings	4	-	-
Unsecured Loans and Borrowings	5	-	-
Deferred Credit Liabilities	6	-	-
Current Liabilities and Provisions	7	36,33,87,377	35,95,48,902
<b>Total</b>		<b>3,82,70,19,075</b>	<b>3,73,96,95,996</b>
<b>Assets</b>			
Fixed Assets	8	69,51,98,512	53,43,29,830
Building Project Assets and Expenditure (per contra)		97,49,43,000	97,49,43,000
Investment-From Earmarked/Endowment Funds	9	5,23,71,309	4,88,60,258
Investment-Others	10	1,68,41,12,114	1,88,81,73,325
Current Assets, Loans, Advances etc.	11	42,03,94,140	29,33,89,581
Miscellaneous Expenditure (To the extent not Written off or adjusted)		-	-
<b>Total</b>		<b>3,82,70,19,075</b>	<b>3,73,96,95,996</b>
Significant Accounting Policies	24	-	-
Contingent Liabilities and Notes on Accounts	25	-	-

Place: New Delhi  
Date: 30/06/2019

  
(Neelam Gautam)  
Financial Advisor &  
Chief Accounts Officer  
IGNCA, Janpath  
New Delhi-110001

  
(Sachchidanand Joshi)  
Member Secretary  
IGNCA, Janpath  
New Delhi-110001

# ANNUAL ACCOUNTS 2018-19

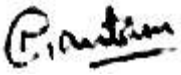
## INDIRA GANDHI NATIONAL CENTRE FOR THE ARTS

### INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD/YEAR ENDED 31st MARCH, 2019

(Amount in Rupees)

	SCHEDULE	CURRENT YEAR	PREVIOUS YEAR
<b>INCOME (A)</b>			
Income from Sales/Services	12	1,21,75,662	1,04,66,534
Grants/Subsidies	13	-	-
Fees/Subscriptions	14	27,88,009	11,58,700
Income from Investment (income on Invest, from earmarked/endow. Funds transferred to Funds)	15	-	42,00,260
Income from Royalty, Publication etc.	16	8,34,862	5,45,067
Interest Earned	17	17,81,31,600	15,20,18,115
Other Income	18	82,42,481	42,41,111
Increase/(decrease) in stock of Finished goods and works-in-progress	19	-	-
<b>Total (A)</b>		<b>20,21,72,614</b>	<b>17,26,29,787</b>
<b>EXPENDITURE (B)</b>			
Establishment Expenses	20	21,19,76,444	12,38,14,668
Other Administrative Expenses etc.	21	6,26,30,540	5,33,18,928
Expenditure on Grants, subsidies etc.	22	-	-
Interest	23	-	-
Depreciation (Net Total at the year end corresponding to Schedule 8)		2,29,55,954	1,08,98,325
Prior period Depreciation		3,50,75,443	-
<b>Total (B)</b>		<b>33,26,38,382</b>	<b>18,80,31,921</b>
Balance being excess of Income over Expenditure (A-B)		(13,04,65,767)	(1,54,02,134)
i) Transfer to Special Reserve		(86,65,777)	(43,15,732)
ii) Transfer to/from General Reserve		(6,37,68,593)	(1,88,077)
Balance being surplus/ (deficit) carried to corpus / Capital fund		(5,80,31,397)	(1,08,98,325)
Significant Accounting Policies	24	-	-
Contingent Liabilities and Notes on Accounts	25	-	-

Place: New Delhi  
Date: 30/06/2019

  
**(Neelam Gautam)**  
Financial Advisor &  
Chief Accounts Officer  
IGNCA, Janpath  
New Delhi-110001

  
**(Sachchidanand Joshi)**  
Member Secretary  
IGNCA, Janpath  
New Delhi-110001



**INDIRA GANDHI NATIONAL CENTRE FOR THE ARTS**

**SCHEDULE FORMING PART OF BALANCE SHEET**

**AS AT 31st MARCH 2019**

(Amount in Rupees)

<b>SCHEDULE 1 - Corpus/Capital Fund:</b>	<b>CURRENT YEAR</b>		<b>PREVIOUS YEAR</b>	
(I) <b>CORPUS</b> : Balance at the beginning of the year	99,50,00,000		99,50,00,000	-
<b>Add</b> : Contribution towards Corpus/ Capital fund	-	-	-	-
<b>Add/(Deduct)</b> : Balance of net income/(expenditure) transferred from the Income and Expenditure Accounts	-	-	-	-
<b>BALANCE AS AT THE YEAR END</b>	-	<b>99,50,00,000</b>	-	<b>99,50,00,000</b>
(II) <b>CORPUS FOR MAINTENANCE OF NEW BUILDING</b> -Balance as at the beginning of the year	25,00,00,000		25,00,00,000	
<b>Add</b> : Contribution towards Corpus/ Capital fund	-	-	-	-
<b>Add/(Deduct)</b> : Balance of net income/(expenditure) transferred from the Income and Expenditure Accounts	-	-	-	-
<b>BALANCE AS AT THE YEAR END</b>	-	<b>25,00,00,000</b>	-	<b>25,00,00,000</b>
<b>BUILDING PROJECT FUND</b>				
Balance as at the beginning of the year	97,49,43,000		97,49,43,000	
<b>Add</b> : Contributions towards Corpus/ Capital fund	-	-	-	-
<b>Add/(Deduct)</b> : Balance of net income/ (expenditure) transferred from the Income and Expenditure Accounts	-	-	-	-
<b>BALANCE AS AT THE YEAR END</b>	-	<b>97,49,43,000</b>	-	<b>97,49,43,000</b>
<b>BUILDING PROJECT FUND (Deposited with CPWD for completion of balance work)</b>				
Balance as at the beginning of the year	-	-	-	-
<b>Add</b> : Contributions towards Corpus/ Capital fund	-	-	-	-
<b>Add/(Deduct)</b> : Balance of net income/ (expenditure) transferred from the Income and Expenditure Accounts/Amount transferred and shown as work-in-progress in Schedule -8.	-	-	-	-
<b>BALANCE AS AT THE YEAR END</b>	-	-	-	-
<b>CONTRIBUTORY PROVIDENT FUND</b>				
Balance as at the beginning of the year	38,49,66,250		35,09,47,949	
<b>Add</b> : Contributions towards fund	5,38,48,509		3,40,18,301	
<b>Add/(Deduct)</b> : Balance of net income/ (expenditure) transferred from the Income and Expenditure Accounts	-	-	-	-
<b>BALANCE AS AT THE YEAR END</b>	-	<b>43,88,14,759</b>	-	<b>38,49,66,250</b>

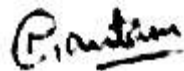
  
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 Financial Advisor &  
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 IGNC A, Janpath  
 New Delhi-110001



**INDIRA GANDHI NATIONAL CENTRE FOR THE ARTS****SCHEDULE FORMING PART OF BALANCE SHEET****AS AT 31st MARCH 2019**

(Amount in Rupees)

<b>SCHEDULE 2 – RESERVES AND SURPLUS :</b>	<b>CURRENT YEAR</b>		<b>PREVIOUS YEAR</b>	
<b>1. Capital Reserve:</b>				
As per last Account	53,43,29,830		51,65,79,187	
Addition during the year	21,89,00,079		2,86,48,968	
Less: Deductions during the year				
i) Depreciation	5,80,31,397		1,08,98,325	
ii) Written off	-	<b>69,51,98,512</b>	-	<b>53,43,29,830</b>
<b>2. Revaluation Reserve:</b>				
As per last Account	-		-	
Addition during the year	-		-	
Less: Deductions during the year	-	-	-	
<b>3. Special Reserve:</b>				-
i) For Setting up of IGNCAs Southern Regional Centre				
As per last Account	5,79,217		5,79,217	
Addition during the year	-		-	
Less: Deductions during the year	-	<b>5,79,217</b>	-	<b>5,79,217</b>
ii) For Purchase of Flats				
As per last Account	-		-	
Addition during the year	-		-	
Less: Deductions during the year	-	-	-	
iii) For maintenance of new building				-
As per last Account	90,91,025		1,34,06,757	
Addition during the year	1,98,99,544		1,93,52,786	
Less: Deductions during the year	(2,85,65,321)	<b>4,25,248</b>	(2,36,68,518)	<b>90,91,025</b>
<b>4. General Reserve:</b>				
As per last Account	16,22,10,285		16,28,15,199	
Addition during the year	-		-	
Less: Deductions during the year	(6,37,68,593)		(1,88,077)	
Less: Deductions for prior Period	(39,70,130)	<b>9,44,71,562</b>	(4,16,837)	<b>16,22,10,285</b>
<b>TOTAL</b>		<b>79,06,74,539</b>		<b>70,62,10,357</b>



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**INDIRA GANDHI NATIONAL CENTRE FOR THE ARTS**

**SCHEDULE FORMING PART OF BALANCE SHEET**

**AS AT 31st MARCH 2019**

(Amount in Rupees)

SCHEDULE 3 – EARMARKED/ENDOWMENT FUNDS		Opening Balance on 1.4.2018	Additions to the Fund		Utilization		Net Balance
S. No.	Particulars		Donation / Grant	Income from Grant	Capital Expenditure	Revenue Expenditure	
1	Balance Fund for the observa- tion of 10th Anniversary of the Martyrdom of Smt. Indira Gandhi	4,89,61,417	-	40,85,217	-	-	5,30,46,634
2	National Mission for Manuscripts (NMM)	1,23,28,105	9,94,17,512	-	-	5,56,63,215	5,60,82,402
3	Grant in Aid (including Grant under SAP)	(2,07,70,618)	46,60,00,000	13,82,596	9,49,92,105	49,42,06,055	(14,25,86,182)
4	Grant from M/O Culture for Vedic Heritage Portal	6,43,579	50,00,000	-	-	20,23,167	36,20,412
5	Grant received from M/o Minority Affairs for Parsi Exhibition	19,13,043	-	-	-	300	19,12,743
6	Project Mausam	3,09,34,119	-	-	-	9,51,591	2,99,82,528
7	Grant from Rajasthan Govt. for Conservation work in Alwar Museum	8,56,899	-	-	-	5,93,660	2,63,239
8	Metal Conference	(79,375)	58,600	20,775	-	-	-
9	Grant from Ministry of External Affairs for Internship Combodia	(58,537)	-	-	-	-	(58,537)
10	Grant from Hardayal Library International Conference on Heritage Libraries	8,09,465	-	-	-	-	8,09,465
11	Grant from Ministry of Culture for Dr. M. Subbalakshmi Exhibition	(15,21,009)	-	-	-	61,530	(15,82,539)
12	Birth Centenary of Nanaji Deshmukh Commemoration	(40,00,000)	40,00,000	-	-	-	-
13	UNESCO-ORAL Tradition Vedas & V. Heritage	(9,89,600)	-	-	-	-	(9,89,600)
14	SARCC Workshop	-	13,91,857	-	-	9,71,675	4,20,182
15	UNESCO-Mapping of Archives in India	-	8,84,160	-	-	1,083	8,83,077
16	UNESCO - ICH (KUTCH)	-	1,46,685	-	-	12,200	1,34,485
17	District Museum Sonipat	-	24,50,000	-	-	-	24,50,000
18	Tribal Communities During the Kumbh Mela 2019 Exb	-	1,06,80,000	-	-	68,68,909	38,11,091
19	Grant NEC Shillong	-	60,00,000	-	-	-	60,00,000
	<b>TOTAL</b>	<b>6,90,27,488</b>	<b>59,60,28,814</b>	<b>54,88,588</b>	<b>9,49,92,105</b>	<b>56,13,53,385</b>	<b>1,41,99,401</b>

*Pranav*

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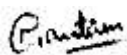
**INDIRA GANDHI NATIONAL CENTRE FOR THE ARTS****SCHEDULE FORMING PART OF BALANCE SHEET****AS AT 31st MARCH 2019**

(Amount in Rupees)

<b>SCHEDULE 4-SECURED LOANS AND BORROWINGS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
1. Central Government	-	-
2. State Government (Specify)	-	-
3. Financial Institutions		
a) Term Loans	-	-
b) Interest accrued and due	-	-
4. Banks:		
a) Term Loans		
- Interest accrued and due	-	-
b) Other Loans Specify		
- Interest accrued and due	-	-
5. Other Institutions and Agencies	-	-
6. Debentures and Bonds	-	-
7. Others (Specify)	-	-
<b>TOTAL</b>	-	-
<b>Note :</b> Amounts due with one year		

(Amount in Rupees)

<b>SCHEDULE 5 – UNSECURED LOANS AND BORROWINGS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
1. Central Government	-	-
2. State Government (Specify)	-	-
3. Financial Institutions	-	-
4. Banks:		
a) Terms Loans	-	-
b) Other Loans (specify)	-	-
5. Other Institutions as Agencies	-	-
6. Debentures and Bonds	-	-
7. Fixed Deposits	-	-
8. Other (specify)	-	-
<b>TOTAL</b>	-	-
<b>Note :</b> Amounts due within one year		

  
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**INDIRA GANDHI NATIONAL CENTRE FOR THE ARTS**

**SCHEDULE FORMING PART OF BALANCE SHEET**

**AS AT 31st MARCH 2019**

(Amount in Rupees)

<b>SCHEDULE 6 – DEFERRED CREDIT LIABILITIES</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
a) Acceptance secured by hypothecation of capital equipment and other assets	-	-
b) Other	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>
<b>Note :</b> Amounts due with one year		

(Amount in Rupees)

<b>SCHEDULE 7 – CURRENT LIABILITIES AND PROVISIONS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
<b>A. CURRENT LIABILITIES</b>		
1. Acceptances	-	-
2. Sundry Creditors:		
a) For Goods	-	-
b) Others	-	-
3. Advances Received	-	-
4. Interest accrued but not due on :		
a) Secured Loans /borrowings	-	-
b) Unsecured Loans/borrowings	-	-
5. Statutory Liabilities:		
a) Overdue	-	-
b) Others(GST)	4,64,963	2,74,968
6. Other Current Liabilities (Misc. Deposits and Receipts Payable)	1,26,58,517	80,28,085
<b>Total (A)</b>	<b>1,31,23,479</b>	<b>83,03,053</b>
<b>B. PROVISIONS</b>		
1. For Taxation (TDS Payable)	29,146	1,25,101
2. TDS on GST	1,76,416	-
3. Gratuity	17,84,68,377	16,87,68,144
4. Superannuation/ New Pension Scheme	(7,85,045)	(68,764)
5. Accumulated Leave Encashment	11,34,61,505	10,84,04,330
6. Trade Warranties/Claims	-	-
7. Expenses Payable	5,89,13,499	7,40,17,038
<b>Total (B)</b>	<b>35,02,63,898</b>	<b>35,12,45,849</b>
<b>Total (A+B)</b>	<b>36,33,87,377</b>	<b>35,95,48,902</b>

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New Delhi-110001

## INDIRA GANDHI NATIONAL CENTRE FOR THE ARTS

## SCHEDULE FORMING PART OF BALANCE SHEET

AS AT 31st MARCH 2019

## SCHEDULE 8 Fixed Assets

(Amount in Rupees)

DESCRIPTION	GROSS BLOCK				DEPRECIATION				NET BLOCK			
	Cost/ valuation as at beginning of the year	Additions during the year	Deductio ns during the year	Cost/ valuation at the year end	As at the beginning of the year	On additions during the year	Prior period depreciat ion	On deductio n during the year	On remaining assets during the year	Total up to the year end	As at the Current year end	As at the Previous year end
1	2	3	4	5	6	7	8	9	10	11	12	13
Microfilms/Microfiche	6,93,37,770	-	-	6,93,37,770	-	-	-	-	-	-	6,93,37,770	6,93,37,770
Library books	14,39,37,298	17,28,640	-	14,56,65,938	-	-	-	-	-	-	14,56,65,938	14,39,37,298
Art Acquisition	17,57,89,882	4,61,33,252	-	22,19,23,134	-	-	-	-	-	-	22,19,23,134	17,57,89,882
Office Equipments												
(i) Hardware / Software	20,92,87,214	2,27,68,529	-	23,20,55,743	16,06,83,834	13,58,587	-	-	37,50,596	16,57,93,017	6,62,62,726	4,86,03,380
(ii) Others	25,11,69,357	1,24,70,172	-	26,36,39,529	20,19,14,576	4,92,671	-	-	41,09,219	20,65,16,467	5,71,23,062	4,92,54,781
<b>Furniture &amp; Fixture including ACs</b>												
(i) Office	3,06,79,436	1,18,91,512	1,21,174*	4,24,49,774	1,28,85,354	6,50,040	-	-	13,84,196	1,49,19,590	2,75,30,184	1,77,94,082
(ii) Residences	30,79,989	-	-	30,79,989	27,05,672	-	-	-	33,271	27,38,943	3,41,046	3,74,317
<b>Additions and Alterations to Building</b>												
Alterations to Building	1,07,43,685	12,40,29,148	-	13,47,72,833	55,93,479	87,68,861	3,50,75,443	-	4,24,085	4,98,61,868	8,49,10,965	51,50,206
SRC Bangaluru Building	4,29,03,896	-	-	4,29,03,896	2,23,37,034	-	-	-	16,93,544	2,40,30,578	1,88,73,318	2,05,66,862
Vehicles	49,24,911	-	-	49,24,911	14,03,659	-	-	-	2,90,883	16,94,542	32,30,369	35,21,252
<b>TOTAL</b>	<b>94,18,53,438</b>	<b>21,90,21,253</b>	<b>1,21,174</b>	<b>1,16,07,53,517</b>	<b>40,75,23,608</b>	<b>1,12,70,160</b>	<b>3,50,75,443</b>		<b>1,16,85,794</b>	<b>46,55,55,005</b>	<b>69,51,98,512</b>	<b>53,43,29,830</b>
TOTAL OF CURRENT YEAR	-	-	-	-	-	-	-	-	-	-	-	-
PREVIOUS YEAR	-	-	-	-	-	-	-	-	-	-	-	-
CAPITAL WORK IN PROGRESS	28,23,67,700	-	12,40,29,148	15,83,38,552	-	-	-	-	-	-	15,83,38,552	28,23,67,700

\*Assets amounting to Rs.1,21,174/- has been written off during the year.



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**INDIRA GANDHI NATIONAL CENTRE FOR THE ARTS**

**SCHEDULE FORMING PART OF BALANCE SHEET**

**AS AT 31st MARCH 2019**

(Amount in Rupees)

<b>SCHEDULE 9 – INVESTMENTS FROM EARMARKED/ ENDOWMENT FUNDS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
1. In Government Securities	-	-
2. Other approved Securities (RBI Bonds)	5,23,71,309	-
3. Shares	-	-
4. Debentures and Bonds	-	-
5. Subsidiaries and Joint Ventures	-	-
6. Scheduled Banks	-	4,88,60,258
<b>TOTAL</b>	<b>5,23,71,309</b>	<b>4,88,60,258</b>

(Amount in Rupees)

<b>SEHEDULE 10 – INVESTMENTS – OTHERS</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
1. In Government Securities	1,20,37,79,122	1,32,74,79,386
2. Other approved Securities (RBI Bonds)	44,63,14,691	49,86,86,000
3. Shares	-	-
4. Debentures and Bonds	-	-
5. Subsidiaries and Joint Ventures	-	-
6. Scheduled Banks	3,40,18,301	6,20,07,939
<b>TOTAL</b>	<b>1,68,41,12,114</b>	<b>1,88,81,73,325</b>

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**INDIRA GANDHI NATIONAL CENTRE FOR THE ARTS**

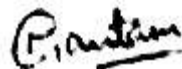
## SCHEDULE FORMING PART OF BALANCE SHEET

AS AT 31st MARCH 2019

(Amount in Rupees)

SCHEDULE 11 – CURRENT ASSETS, LOANS, ADVANCES ETC.	CURRENT YEAR	PREVIOUS YEAR
<b>A. CURRENT ASSETS:</b>		
<b>1. Inventories:</b>		
a) Stores and Spares	-	-
b) Loose Tools	-	-
c) Stock-in-trade:	-	-
Finished Goods	-	-
Work-in-progress	-	-
Raw Materials	-	-
<b>2. Sundry Debtors:</b>		
a) Debts Outstanding for a period exceeding six months	-	-
b) Others	-	2,70,800
<b>3. Cash Balances in hand (including cheques/drafts and imprest)</b>	4,28,685	4,41,810
<b>4. Bank Balances:</b>		
a) <u>With Scheduled Banks:</u>		
-On Current Accounts	-	-
-On Deposit Accounts (includes margin money)	-	-
-On Savings Accounts	35,60,24,289	23,61,72,663
b) <u>With Non-Scheduled Banks:</u>		
-On Current Accounts	-	-
-On Deposit Accounts	-	-
-On Savings Accounts	-	-
<b>5. Post Office-Savings Accounts</b>	-	-
<b>TOTAL (A)</b>	<b>35,64,52,974</b>	<b>23,68,85,273</b>

Contd.....



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**INDIRA GANDHI NATIONAL CENTRE FOR THE ARTS**

## SCHEDULE FORMING PART OF BALANCE SHEET

AS AT 31st MARCH 2019

(Amount in Rupees)

SCHEDULE 11 – CURRENT ASSETS, LOANS, ADVANCES ETC. (Contd.)	CURRENT YEAR	PREVIOUS YEAR
<b>B. LOANS, ADVANCES ETC .</b>		
<b>1. <u>Loans</u></b>		
a) Staff	-	-
b) Other Entities engaged in activities/ objectivities similar to that of the Entity	-	-
c) Other (specify)	-	-
<b>2. <u>Advances and other amounts recoverable in cash or in kind or for value to be received</u></b>		
a) On Capital Account	-	-
b) Prepayments	-	-
c) Others	3,50,17,874	2,51,89,618
<b>3. <u>Income Accrued:</u></b>		
a) On Investments from Earmarked/Endowment Funds	6,77,241	1,03,075
b) On Investments from Corpus Funds	1,54,13,870	2,26,62,283
c) On Loans and Advances	-	-
d) Others (includes income due unrealized Rs. ...)	-	-
<b>4. <u>Claims Receivable:</u></b>		
a) Tax Deducted at Source	1,25,46,754	85,49,331
b) GST Receivable	2,85,426	-
<b>TOTAL (B)</b>	<b>6,39,41,166</b>	<b>5,65,04,307</b>
<b>TOTAL (A+B)</b>	<b>42,03,94,140</b>	<b>29,33,89,581</b>

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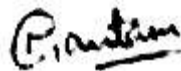
**INDIRA GANDHI NATIONAL CENTRE FOR THE ARTS****SCHEDULE FORMING PART OF INCOME & EXPENDITURE  
FOR THE YEAR ENDED 31st MARCH 2019**

(Amount in Rupees)

<b>SCHEDULE 12- INCOME FROM SALES/ SERVICES</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
1) <u>Income from Sales</u>		
a) Sale of Finished Goods	-	-
b) Sale of Raw Material	-	-
c) Sale of Scraps	-	-
2) <u>Income from Services</u>		
a) Labour and Processing Charges	-	-
b) Professional/ Consultancy Services	-	-
c) Agency Commission and Brokerage	-	-
d) Maintenance Services (Equipment/ Property)	-	-
e) Others: Hiring of venues/studio by other Institutions/Organisations	1,21,75,662	1,04,66,534
<b>TOTAL</b>	<b>1,21,75,662</b>	<b>1,04,66,534</b>

(Amount in Rupees)

<b>SCHEDULE 13- GRANTS/ SUBSIDIES (Irrevocable Grants &amp; Subsidies Received)</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
1) Central Government	-	-
2) State Government (s)	-	-
3) Government Agencies	-	-
4) Institutions/ Welfare Bodies	-	-
5) International Organizations	-	-
6) Other (Specify)	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>



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**INDIRA GANDHI NATIONAL CENTRE FOR THE ARTS****SCHEDULE FORMING PART OF INCOME & EXPENDITURE  
FOR THE YEAR ENDED 31st MARCH 2019**

(Amount in Rupees)

SCHEDULE 14- FEE/ SUBSCRIPTIONS	CURRENT YEAR	PREVIOUS YEAR
1) Annual Fees/ Subscriptions	26,88,150	10,88,000
2) Seminar/ Programme Fees	-	-
3) Consultancy Fees	-	-
4) Library membership fees	99,859	70,700
<b>TOTAL</b>	<b>27,88,009</b>	<b>11,58,700</b>
<b>Note:</b> Accounting Policies towards each item are to be disclosed.		

(Amount in Rupees)

SCHEDULE 15- INCOME FROM INVESTMENTS (Income on Invest. From Earmarked/ Endowment Funds transferred to Funds)	Investment from Earmarked Fund		Investment - Others	
	CURRENT YEAR	PREVIOUS YEAR	CURRENT YEAR	PREVIOUS YEAR
1) Interest:				
a) On Govt. Securities	-	-	-	-
b) Other Bonds/ Debentures	-	-	-	-
2) Dividends:	-	-	-	-
a) On Shares	-	-	-	-
b) On Mutual Fund Securities	-	-	-	-
3) Rents	-	-	-	-
4) Discount on Government securities	-	-	-	42,00,260
<b>TOTAL</b>	-	-	-	<b>42,00,260</b>
<b>TRANSFERRED TO EARMARKED/ ENDOWMENT FUNDS</b>	-	-	-	-

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**INDIRA GANDHI NATIONAL CENTRE FOR THE ARTS**

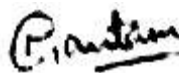
**SCHEDULE FORMING PART OF INCOME & EXPENDITURE  
FOR THE YEAR ENDED 31st MARCH 2019**

(Amount in Rupees)

SCHEDULE 16- INCOME FROM ROYALTY, PUBLICATION ETC.	CURRENT YEAR	PREVIOUS YEAR
1) Income from Royalty	7,69,079	4,98,976
2) Income from Publications	-	-
3) Others :		
Income from sales of Pamphlets & Brochures	65,783	46,091
<b>TOTAL</b>	<b>8,34,862</b>	<b>5,45,067</b>

(Amount in Rupees)

SCHEDULE 17- INTEREST EARNED	CURRENT YEAR	PREVIOUS YEAR
1) On Term Deposits:		
a) With Scheduled Banks	55,09,495	4,62,74,342
b) With Non-Scheduled Banks	-	-
c) With Govt. Securities	3,90,17,255	-
d) RBI Bonds	10,69,31,386	9,55,63,946
e) National Saving Certificates	-	-
2) On Savings Accounts:		
a) With Scheduled Banks	2,66,73,464	1,01,79,827
b) With Non-Scheduled Banks	-	-
c) Post Office Savings Accounts	-	-
d) Others	-	-
3) On Loans:		
a) Employees/Staff	-	-
b) Others	-	-
4) Interest on Debtors and Other Receivables		
<b>TOTAL</b>	<b>17,81,31,600</b>	<b>15,20,18,115</b>



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**INDIRA GANDHI NATIONAL CENTRE FOR THE ARTS**

**SCHEDULE FORMING PART OF INCOME & EXPENDITURE  
FOR THE YEAR ENDED 31st MARCH 2019**

(Amount in Rupees)

SCHEDULE 18- OTHER INCOME	CURRENT YEAR	PREVIOUS YEAR
1) Profit on Sale/ 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	82,42,481	42,41,111
<b>TOTAL</b>	<b>82,42,481</b>	<b>42,41,111</b>

(Amount in Rupees)

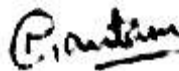
SCHEDULE 19- INCREASE/ (DECREASE) IN STOCK OF FINISHED GOODS & WORK IN PROGRESS	CURRENT YEAR	PREVIOUS YEAR
a) Closing stock		
- Finished Goods	-	-
- Work-in-progress	-	-
b) Less: Opening Stock	-	-
- Finished Goods	-	-
- Work-in-progress	-	-
<b>NET INCREASE / (DECREASE) [a – b]</b>	-	-

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**INDIRA GANDHI NATIONAL CENTRE FOR THE ARTS****SCHEDULE FORMING PART OF INCOME & EXPENDITURE  
FOR THE YEAR ENDED 31st MARCH 2019**

(Amount in Rupees)

SCHEDULE 20- ESTABLISHMENT EXPENSES	CURRENT YEAR	PREVIOUS YEAR
a) Salaries and Wages	14,80,25,356	8,70,31,782
b) Allowances and Bonus	-	-
c) Contribution to Provident Fund	4,30,26,084	2,93,08,822
d) Expenses on Employees' Retirement and Terminal Benefits:	-	-
i) Leave Salary & Pension Contribution	6,35,537	1,29,708
ii) Gratuity	78,66,827	6,65,443
e) Others:		
i) Leave Travel Concession	45,64,418	16,98,185
ii) C.G.H.S.	63,45,087	38,24,767
Add: Prior Period Expenses	-	-
iii) Reimbursement of Tuition Fee	15,13,135	11,55,961
<b>TOTAL</b>	<b>21,19,76,444</b>	<b>12,38,14,668</b>



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**INDIRA GANDHI NATIONAL CENTRE FOR THE ARTS****SCHEDULE FORMING PART OF INCOME & EXPENDITURE  
FOR THE YEAR ENDED 31st MARCH 2019**

(Amount in Rupees)

<b>SCHEDULE 21 – OTHER ADMINISTRATIVE EXPENSES ETC.</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
<b><u>KALA NIDHI (KN)</u></b>		
<b><u>A – LIBRARY</u></b>		
Library Books	16,51,944	10,21,107
Equipment	1,09,49,890	-
Acquisitions	1,97,70,022	-
Total - KN (A)	<b>3,23,71,856</b>	<b>10,21,107</b>
<b><u>B – CULTURAL INFORMATIC LAB</u></b>		
Internet Website Telephone	-	22,099
Telephone Expenses	-	14,135
Hardware	1,55,08,935	-
Total - KN (B)	<b>1,55,08,935</b>	<b>36,234</b>
<b><u>C-- PROGRAMME EXECUTION</u></b>		
Hardware	-	-
Acquisitions	-	-
Telephone Expenses	-	2,08,561
Total - KN (C)	-	<b>2,08,561</b>
<b>TOTAL - KALA NIDHI</b>	<b>4,78,80,791</b>	<b>12,65,902</b>
<b><u>KALA KOSHA (KK)</u></b>		
<b><u>(A) KALA TATTVA KOSHA</u></b>		
Hardware	-	-
Office equipment	-	-
Furniture & Fixtures (Varanasi Office)	-	-
Total – KK (A)	-	-
<b><u>(B) KALASAMLOCHANA</u></b>		
Art Acquisition	38,80,500	-
Total – KK (B)	<b>38,80,500</b>	-
<b><u>(C) PROGRAMME EXECUTION</u></b>		
Telephone Expenses	-	1,43,189
Equipment	24,420	-
Furniture & Fixture	11,79,221	-
Total – KK (C)	<b>12,03,641</b>	<b>1,43,189</b>
<b>TOTAL – KALA KOSHA</b>	<b>50,84,141</b>	<b>1,43,189</b>

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## ANNUAL ACCOUNTS 2018-19

<b>JANAPADA SAMPADA (JS)</b>		
<b><u>(A)Kshetrasampada</u></b>		
Acquisitions	2,15,99,726	12,75,778
Total – JS (A)	<b>2,15,99,726</b>	<b>12,75,778</b>
<b><u>(B)-Programme Execution</u></b>		
Telephone Expenses	-	78,435
Total – JS (B)	-	<b>78,435</b>
<b>TOTAL –JANAPADA SAMPADA</b>	<b>2,15,99,726</b>	<b>13,54,213</b>
<b><u>KALA DARSHANA (KD)</u></b>		
<b><u>(A)– Programme Execution</u></b>		
Telephone Expenses	-	34,804
Acquisitions	8,83,000	-
<b>TOTAL -KALA DARSHANA</b>	<b>8,83,000</b>	<b>34,804</b>
<b><u>SUTRADHARA (SD)</u></b>		
<b><u>(A) DIRECTION &amp; ADMINISTRATION</u></b>		
Equipment (Office)	-	-
Furniture & Fixtures (Office)	1,06,97,793	15,91,926
Furniture & Fixtures (Residence)	-	-
Hardware/Software	84,47,298	2,24,23,358
Staff Cars, Other Vehicles etc.	71,870	12,76,165
License fees paid	15,01,380	10,73,475
TA/DA to Staff/Officers	3,73,633	3,48,816
TA/DA to Committee Meeting	1,18,873	-
Conveyance Hire	2,76,646	2,22,660
Legal Consultancy charges	-	-
Office Expenses	-	-
Other Expenses	10,87,363	19,34,067
Total – SD(A)	<b>2,25,74,856</b>	<b>2,88,70,467</b>
<b><u>(B) ADDITION AND ALTERATION TO BUILDING</u></b>		
Addition and Alteration to Building	12,40,29,148	-
Total –SD(B)	<b>12,40,29,148</b>	-
<b><u>(C) COMMON SERVICES</u></b>		
Watch & Ward Expenses	80,50,515	91,81,258
Office Stationery	-	-
Guest House Kala Nilayam	37,33,393	-
Telephone Expenses	14,03,149	6,63,217
Office Expenses	62,068	37,668
Bank Commission	8,816	21,362
Audit Fees	-	2,71,700

Contd.....



## INDIRA GANDHI NATIONAL CENTRE FOR THE ARTS

Postage & Telegrams	76,203	95,536
Running & Maintenance of Staff Cars	17,27,355	20,17,502
Repairs, Maintenance & Insurance of Equipment, Furniture & Others	2,29,831	2,39,833
Water & Electricity charges	1,15,38,857	96,08,027
Repairs & Maintenance of Office Buildings of IGNA	2,85,65,321	2,36,68,518
Amortisation of security premium	38,00,267	20,70,528
Salary on common services	5,000	-
Other Expenses	-	87,373
<b>Total – SD ( C )</b>	<b>5,92,00,775</b>	<b>4,79,62,522</b>
<b><u>(D) SOUTHERN REGIONAL CENTRE, BANGALORE</u></b>		
Equipment	3,08,162	1,83,921
Furniture & Fixture	14,498	-
Hardware	-	20,178
Acquisitions	-	-
Library Books	76,696	5,25,552
Bank Commission	-	-
Other Expenses	-	-
<b>Total- SD-(D)</b>	<b>3,99,356</b>	<b>7,29,651</b>
<b><u>(E) RC, RANCHI</u></b>		
Furniture & Fixture	-	1,54,744
Hardware	-	69,928
<b>Total – SD (E)</b>	<b>-</b>	<b>2,24,672</b>
<b><u>(F) RC, VARANASI</u></b>		
Furniture & Fixture	-	1,06,311
<b>Total – SD (F)</b>	<b>-</b>	<b>1,06,311</b>
<b>TOTAL -- SUTRADHARA</b>	<b>20,62,04,135</b>	<b>7,78,93,623</b>
<b>Gross Total: Other Expenses Etc.</b>	<b>28,16,51,793</b>	<b>8,06,91,731</b>
<b>Less: Prior Period Expenses</b>	<b>-</b>	<b>-</b>
<b>Less: Assets created out of Specific Purpose Grant</b>	<b>9,49,92,105</b>	<b>2,73,72,803</b>
<b>Less: Transfer to capital reserve</b>	<b>12,40,29,148</b>	<b>-</b>
<b>Net: Other Expenses Etc.</b>	<b>6,26,30,540</b>	<b>5,33,18,928</b>

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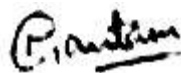
**INDIRA GANDHI NATIONAL CENTRE FOR THE ARTS****SCHEDULE FORMING PART OF INCOME & EXPENDITURE  
FOR THE YEAR ENDED 31st MARCH 2019**

(Amount in Rupees)

<b>SCHEDULE 22- EXPENDITURE ON GRANTS, SUBSIDIES ETC</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
a) Grants given to Institutions/Organisations	-	-
b) Subsidies given to Institutions/Organisations	-	-
<b>TOTAL</b>	-	-
<b>Note:</b> Name of the Entities, their Activities along with the amount of Grants/ Subsidies are to be disclosed.		

(Amount in Rupees)

<b>SCHEDULE 23- INTEREST</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
a) On Fixed Loans	-	-
b) On Other Loans (including Bank Charges)	-	-
c) Others (specify)	-	-
<b>TOTAL</b>	-	-



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**INDIRA GANDHI NATIONAL CENTRE FOR THE ARTS**

**SCHEDULE FORMING PART OF THE ACCOUNTS  
FOR THE PERIOD ENDED 31st MARCH, 2019**

**SCHEDULE-24 : SIGNIFICANT ACCOUNTING POLICIES**

1. Income & Expenditure are accounted for on accrual basis. However, recovery of cost of publication is accounted for on receipt basis.
2. Investments are stated at cost/book value. The premium paid on acquisition of govt. securities are amortised on time proportion basis upto the date of their maturity.
3. Fixed Assets acquired from IGNCAs income are brought into account with contra- credit to Capital Assets Fund. Gifted assets are valued by respective divisions for capitalization under appropriate Heads with contra-credit to Capital Assets Fund. Fixed assets have been shown at cost reduced by the depreciation on the depreciable fixed assets.
4. Depreciation on fixed assets is calculated as per the provisions of Written Down Value Method. However, depreciation on Art Acquisitions, Reference Books, Microfilms/ Microfiches has not been provided as these collections are used purely for academic and research purposes. The maximum life span of the depreciable assets is assumed to be fifteen years.
5. Balance being excess of Income over Expenditure/excess of Expenditure over Income has been transferred to/from General Reserve (Schedule-2).
6. Interest earned on CPF investments is treated as income of IGNCAs. Interest payable on employees' CPF (both subscription and contribution) is treated as expenditure of IGNCAs.
7. Accounting Policy contained in the sanctions issued for release of Grant by the Government of India is followed.
8. The Income of the Trust is exempted from taxation under Section 10(23)(iv) of the Income Tax Act 1961.

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**INDIRA GANDHI NATIONAL CENTRE FOR THE ARTS**

**SCHEDULE FORMING PART OF THE ACCOUNTS  
FOR THE PERIOD ENDED 31st MARCH, 2019**

**SCHEDULE -25: CONTINGENT LIABILITIES AND NOTES TO THE ACCOUNTS**

1. Assets Created during the year 2018-2019 i.e. Rs. 21.90 crore have been included in the Capital Reserves. Depreciation amounting to Rs.5.80 crore has been reduced from the value of the depreciable assets for this financial year.
2. Assets amounting Rs.1,21,174/- have been written off during the financial year.
3. An amount of Rs. 12.40 crore utilized by CPWD out of the amount of Rs. 28.23 crore released to them has been capitalized and charged to Addition & Alteration to Building. Prior period depreciation on the capitalized amount is Rs. 3.51 crore.
4. Excess of Expenditure over Income (Deficit) is worked out to the tune of the 6.37 crore. This deficit is adjusted against the general reserve of previous years. At the year end, the accumulation of General Reserve comes to Rs.9.44 crore.
5. Prior period expenditure amounting to Rs.0.40 crore has been deducted from General Reserve.
6. As on 31.03.2019 the provision for Gratuity payable to all the eligible employees of IGNC A is Rs.17.85 crore (Schedule-7).
7. As on 31.03.2019 the provision for leave Salary encashment payable to all the eligible employees of IGNC A is Rs 11.35 crore (Schedule-7).
8. Bank balances shown in the schedule-11, (Current Assets, Loans, Advances etc.) include unspent balances of Specific Purpose Grants received by IGNC A up to 31st March 2019.
9. The Trust has created a separate fund for Contributory Provident Fund, contributed by Employee and Employer and the same has been invested in the approved investment schemes of Government of India. At the end of the year Employer's Contribution to the tune of Rs.3.39 crore has been contributed to the Fund@10% of pay of the eligible employees.
10. From current year onwards, the Annual Accounts of Contributory Provident Fund A/c have also been prepared separately and shown as Annexure-1.
11. New Pension Scheme has been introduced in IGNC A for the new entrants from January 2004 onwards. The existing staff of IGNC A enrolled in CPF were also allowed to switch into NPS as per the scheme of GOI. Accordingly, an amount of Rs.0.19 crore has been paid towards the contribution for NPS account of 91 employees till 31st March 2019.
12. Balance of sundry debtors, creditors and advances are subject to confirmation.
13. Previous year's figures have been re-grouped/re-cast wherever necessary.

Place: New Delhi  
Date: 30/06/2019

  
**(Neelam Gautam)**  
Financial Advisor &  
Chief Accounts Officer  
IGNCA, Janpath  
New Delhi-110001

  
**(Sachchidanand Joshi)**  
Member Secretary  
IGNCA, Janpath  
New Delhi-110001



**INDIRA GANDHI NATIONAL CENTRE FOR THE ARTS**

**STATEMENT OF RECEIPTS & PAYMENTS ACCOUNT  
FOR THE YEAR ENDED 31st MARCH 2019**

(Amount in Rupees)

RECEIPTS	Amount	Amount
<b>Opening Balance</b>		
CASH BOOK – Main A/c	14,310	
BANK A/C 0143101008365 - Main Account	20,42,45,840	
BANK A/C 0143101010384 -CPF Account	76,948	
BANK A/C 0143101013198 - F.C. A/c	2,18,093	
BANK A/C 0143101051614 - Monitoring Fund	1,87,21,241	
BANK A/C 3525101001051 – Metal Account	808	
BANK A/C 0143101052968 – NMM Account	1,29,09,733	
Imprest A/c	4,27,500	23,66,14,473
<b>General Receipts</b>		
Interest – Investments	15,14,58,136	
Interest – Saving Bank	2,66,73,464	
Royalty	7,69,079	
Receipts on account of various funds	1,81,15,307	
Other Misc. Receipts	33,75,853	
Fees/subscription	17,30,150	20,21,21,988
Specific Purpose Grant		59,55,17,402
Investments encashed on Maturity		23,45,68,464
Advances and Loans		57,95,86,743
<b>Total</b>		<b>1,84,84,09,070</b>

Contd.....

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IGNCA, Janpath  
New Delhi-110001

## ANNUAL ACCOUNTS 2018-19

(Amount in Rupees)

PAYMENTS	Amount	Amount
<b>Expenditure</b>		
KALANIDHI	6,06,47,777	
KALA KOSA	85,92,740	
JANAPADA SAMPADA	2,45,82,125	
KALA DARSANA	25,01,145	
SUTRADHARA	39,73,04,451	49,36,28,238
Payment of Loans & Advances		30,79,64,067
Specific Purpose Grants		65,63,45,490
Investments Made		3,40,18,301
<b>Closing Balance</b>		
CASH BOOK – Main A/c	1,185	
BANK A/C 0143101008365 - Main A/c	10,78,72,232	
BANK A/C 0143101010384 - CPF A/c	18,19,82,126	
BANK A/C 0143101013198 - F.C. A/c	2,25,827	
BANK A/C 0143101051614- Monitoring fund	98,30,821	
BANK A/C 3525101001051-Metal Account	-	
BANK A/C 0143101052968- NMM Account	5,61,13,283	
Imprest A/c	4,27,500	35,64,52,974
<b>Total</b>		<b>1,84,84,09,070</b>

Place: New Delhi  
Date: 30/06/2019

  
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 Chief Accounts Officer  
 IGNCA, Janpath  
 New Delhi-110001

  
**(Sachchidanand Joshi)**  
 Member Secretary  
 IGNCA, Janpath  
 New Delhi-110001



**INDIRA GANDHI NATIONAL CENTRE FOR THE ARTS**

**SCHEDULE I**

**Consolidated Statement of General Receipts  
Period From 01/04/2018 To 31/03/2019**

(Amount in Rupees)

Major Head	Minor Head	Description	Up to March 2019
201	01	INTEREST ON BONDS AND FIXED DEPOSITS	10,31,66,311
201	03	INTEREST OF ADDITIONAL CORPUS FUND (Rs. 25 CRORE)	1,98,99,544
202		INTEREST ON SAVING BANK ACCOUNT	2,66,73,464
203		LIBRARY MEMBERSHIP FEE	99,859
204		CGHS CONTRIBUTION	19,67,900
206		PARTIAL RECOVERY OF COST OF PUBLICATION	7,69,079
207		SALE OF PAMPLETS & BROCHURES	65,783
208		INTEREST ON CP FUND BALANCES	2,83,92,281
211		SALE OF CD ROM	32,104
212		MAINTENANCE CHARGES FOR GALLERIES AND VENUES	74,87,028
300		OTHER MISCELLANEOUS RECEIPTS	-
		FEES/SUBSCRIPTIONS	17,30,150
214		GUEST HOUSE BOOKING	28,75,008
300		OTHER RECEIPTS	33,75,853
215		GUEST HOUSE MEMBER SHIP	9,58,000
216	01	HIRING OF AUDIO VISUAL STUDIO MEDIA CENTRE	5,80,000
216	02	HIRING OF STUDIO PROFESSIONAL CHARGES	9,70,000
217		CONSERVATION CHARGES	1,03,500
218	01	DOCUMENTARY ETHNOGRAPHIC FILM MAKING	3,12,000
218	02	FOLKLORE AND INTANGIBLE CULTURAL HERITAGE	90,000
218	03	RESEARCH METHODOLOGY	1,14,000
218	04	OPEN ACCESS LIBRARY & INFORMATION SCIENCE	1,08,000
218	05	INDIAN KNOWLEDGE TRADITIONS BHARAT VIDYA BHAVI -I	39,000
219		PREMIUM ON SALES OF SECURITY	19,72,574
220		PRINTING CHARGES RECEIVED	1,27,550
221		VENUE BOOKING CAFETERIA	2,13,000
		<b>TOTAL GENERAL RECEIPT</b>	<b>20,21,21,988</b>

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New Delhi-110001

**ANNUAL ACCOUNTS 2018-19**

**INDIRA GANDHI NATIONAL CENTRE FOR THE ARTS**

**SCHEDULE II**

**Miscellaneous Suspense Heads**

**Period From 01/04/2018 To 31/03/2019**

(Amount in Rupees)

Major Head	Minor Head	Sub Head	Debit	Credit	Net Dr/Cr
<b>(A) ADVANCES</b>					
102		FESTIVAL ADVANCE	-	1,65,150	1,65,150 Cr
103		CONVEYANCE ADVANCE	-	1,19,455	1,19,455 Cr
104		LTC ADVANCE	25,00,310	30,68,524	5,68,214 Cr
105		ADVANCES FOR PURCHASES ETC.	72,90,203	41,40,631	31,49,572 Dr
112		SPECIFIC PURPOSE GRANT ADVANCES – NMM	5,04,303	2,71,574	2,32,729 Dr
113		SPECIFIC PURPOSE GRANT ADV. – PLAN GRANT	1,68,88,966	1,10,16,402	58,72,564 Dr
115		REPAIR & MAINTENANCE OF BUILDING -CPWD	57,37,762	98,19,360	40,81,598 Cr
120	01	MISC. ADVANCE TO EMP. INCLUDING HBA	7,25,000	12,17,192	4,92,192 Cr
120	02	TAX DEDUCTED AT SOURCE	39,97,423	-	39,97,423 Dr
MSE187		SUNDRY DEBTORS (OTHERS)	-	2,70,800	2,70,800 Cr
120	04	AMORTISATION OF SECURITY PREMIUM	-	-	-
120	03	AMOUNT RECEIVABLE	-	-	-
<b>TOTAL (A) ADVANCES</b>			<b>3,76,43,967</b>	<b>3,00,89,088</b>	<b>75,54,879 Dr</b>
<b>(B) INVESTMENTS</b>					
121		CORPUS FUND INVESTMENTS	-	-	-
122		OTHER LONG TERM INVESTMENTS	-	-	-
123		TERM DEPOSIT	-	5,13,25,701	5,13,25,701 Cr
124		CPF INVESTMENT	3,40,18,301	18,32,42,763	14,92,24,462 Cr
<b>TOTAL (B) INVESTMENTS</b>			<b>3,40,18,301</b>	<b>23,45,68,464</b>	<b>20,05,50,163 Cr</b>
<b>(C) MISC. DEPOSIT</b>					
141		MISC. DEPOSITS RECEIVED	69,41,876	99,19,788	29,77,912 Cr
141	01	GUEST HOUSE SECURITY MONEY	40,020	18,18,800	17,78,780 Cr
143	03	CPF SUSPENSE SUBSCRIPTION & INTEREST	7,17,70,726	8,90,12,514	1,72,41,788 Cr
143	04	CPF SUSPENSE CONTRIBUTION & INTEREST	86,09,053	4,52,15,774	3,66,06,721 Cr
144		BENEVOLENT FUND SCHEME - IGNCA	2,71,320	1,45,060	1,26,260 Dr
145		GST RECEIVABLE	2,85,426	-	2,85,426 Dr
146		GUEST HOUSE FOR	6,868	57,494	50,626 Cr
<b>Total (C) MISC. DEPOSIT</b>			<b>8,79,25,289</b>	<b>14,61,69,430</b>	<b>5,82,44,141 Cr</b>

contd...



## INDIRA GANDHI NATIONAL CENTRE FOR THE ARTS

(D) IMPREST					-
172		IMPREST WITH KK DIVISION	-	-	-
175		IMPREST ALWAR MUSUJAM PROJECT	-	-	-
176		IMPREST WITH KALA NILAYAM GUEST HOUSE	40,000	40,000	-
<b>TOTAL (D) IMPREST</b>			<b>40,000</b>	<b>40,000</b>	<b>-</b>
(E) SUSPENSE					
181	01	SALARY TAX	3,26,98,213	3,26,98,213	-
181	02	CONTRACTOR TAX	89,91,087	88,95,132	95,955 Dr
181	03	TDS ON GST	1,75,801	3,52,217	1,76,416 Cr
184	01	LICENCE FEE PAYABLE	-	3,19,112	3,19,112 Cr
184	03	EXPENDITURE PAYABLE	9,33,72,388	7,80,34,942	1,53,37,446 Dr
184	06	GRATUITY PAYABLE	1,02,12,114	1,99,12,347	97,00,233 Cr
184	07	LEAVE SALARY PAYABLE	72,45,898	1,23,03,073	50,57,175 Cr
185		INTEREST ACCRUED	1,60,91,111	2,27,65,358	66,74,247 Cr
186		GST	24,65,884	26,55,879	1,89,995 Cr
189		GSLIS	6,69,255	6,84,045	14,790 Cr
190		LIC	45,54,900	44,54,905	99,995 Dr
197		INCOME & EXPENDITURE A/C	40,07,000	36,870	39,70,130 Dr
195		ASSETS CREATED OUT OF GIFTS	-	1,28,235	1,28,235 Cr
196		ASSETS CREDITED OUT OF SPECIFIC PURPOSE GRANT	-	21,88,93,018	21,88,93,018 Cr
199		NEW PENSION SCHEME	19,11,160	11,94,879	7,16,281 Dr
<b>Total (E) SUSPENSE</b>			<b>18,23,94,811</b>	<b>40,33,28,225</b>	<b>22,09,33,414 Cr</b>
<b>GRAND TOTAL</b>			<b>34,20,22,368</b>	<b>81,41,95,207</b>	<b>47,21,72,839 Cr</b>

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## INDIRA GANDHI NATIONAL CENTRE FOR THE ARTS

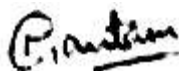
## SCHEDULE III

## SPECIFIC PURPOSE GRANTS

Period From 01/04/2018 To 31/03/2019

(Amount in Rupees)

Major Head	Minor Head	Description	Debit	Credit	Net Dr/Cr
<b>(A) SPECIFIC PURPOSE GRANTS</b>					
321	B	INTEREST: INDIRA GANDHI MARTYRDOM FUND	-	40,85,217	40,85,217 Cr .
342		NATIONAL MISSION FOR MANUSCRIPTS (NMM)	5,56,63,215	9,94,17,512	4,37,54,297 Cr.
361		M/O CULTURE- PROJECT BASED PLAN GRANT	58,91,98,160	46,73,82,596	12,18,15,564 Dr.
366		GRANT FROM M/O CULTURE FOR VEDIC HERITAGE PORTAL	20,23,167	50,00,000	29,76,833 Cr.
371		GRNAT RECEIVED FROM M/O MINORITY AFFAIRS, PARSI	300	-	300 Dr.
372		MAUSAM PROJECT	9,51,591	-	9,51,591 Dr.
373		CONSERVATIONS WORK IN ALWAR MUSUEM	5,93,660	-	5,93,660 Dr.
374		METAL CONFERENCE	-	79,375	79,375 Cr.
376		INTERNATIONAL CONFERENCE ON HERITAGE LIBRARIES	-	-	-
377		GRANT FROM M/O CULTURE FOR DR. M. SUBBALAKSHMI EXHIBITION	61,530	-	61,530 Dr.
378		BIRTH CENTENARY OF NANAJI DESHMUKH COMMEMORATION	-	40,00,000	40,00,000 Cr.
380		SARCC WORKSHOP	9,71,675	13,91,857	4,20,182 Cr.
381		UNESCO-MAPPIING OF ARCHIVES IN INDIA	1,083	8,84,160	8,83,077Cr.
382		UNESCO - ICH (KUTCH)	12,200	1,46,685	1,34,485 Cr.
383		DISTRICT MUSEUM SONIPAT	-	24,50,000	24,50,000 Cr.
384		Tribal Communities During the Kumbh Mela 2019 Exb	68,68,909	1,06,80,000	38,11,091 Cr.
385		GRANT NEC SHILLONG	-	-	-
<b>TOTAL (A) SPECIFIC PURPOSE GRANTS</b>			<b>65,63,45,490</b>	<b>59,55,17,402</b>	<b>6,08,28,088 Dr.</b>



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**INDIRA GANDHI NATIONAL CENTRE FOR THE ARTS**

**SCHEDULE IV**

**Consolidated Statement of Expenditure  
Period From 01/04/2018 To 31/03/2019**

(Amount in Rupees)

<b>Major Head</b>	<b>Division</b>	<b>Upto March 2019</b>
KN	KALANIDHI	6,06,47,777
KK	KALA KOSA	85,92,740
JS	JANAPADA SAMPADA	2,45,82,124
KD	KALA DARSANA	25,01,145
SD	SUTRADHARA	39,73,04,451
	<b>GRAND TOTAL</b>	<b>49,36,28,237</b>

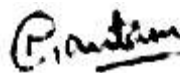
**(Neelam Gautam)**  
Financial Advisor &  
Chief Accounts Officer  
IGNCA, Janpath  
New Delhi-110001

# ANNUAL ACCOUNTS 2018-19

## STATEMENT A KALANIDHI (Consolidated Expenditure Statement)

(Amount in Rupees)

Major Head	Minor Head	Description	Upto March 2019
<b>(A) KALA NIDHI (LIBRARY)</b>			
009		LIBRARY BOOKS	15,23,709
009		LIBRARY BOOKS	1,28,235
001		EQUIPMENT	1,09,49,890
008		ACQUISITIONS	1,97,70,022
<b>TOTAL (A) KALA NIDHI (LIBRARY)</b>			<b>3,23,71,856</b>
<b>(B) INFORMATION SYSTEM AND DATA BANK</b>			
079	09	INTERNET WEBSITE & TELEPHONE CHARGES	-
079	27	INTEREST ON C.P.FUND	28,16,654
079	42	TELEPHONE EXPENSES	-
005		HARDWARE	1,55,08,935
<b>TOTAL (B) INFORMATION SYSTEM AND DATA BANK</b>			<b>1,83,25,589</b>
<b>(C) PROGRAMME EXECUTION</b>			
027		INTEREST ON C.P. FUND	99,50,332
042		TELEPHONE EXPENSES	-
<b>TOTAL (C) PROGRAMME EXECUTION</b>			<b>99,50,332</b>
<b>GRAND TOTAL</b>			<b>6,06,47,777</b>



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 IGNC, Janpath  
 New Delhi-110001



**STATEMENT B**  
**KALA KOSHA**  
**(Consolidated Expenditure Statement)**

(Amount in Rupees)

Major Head	Description	Upto March 2019
<b>(A) KALA TATTVA KOSHA</b>		
004	FURNITURE & FIXTURE (VARANASI UNIT)	-
027	INTEREST ON C.P.FUND	7,64,225
<b>TOTAL (A) KALA TATTVA KOSHA</b>		<b>7,64,225</b>
<b>(B) KALA SAMLOCHANA</b>		
008	ART ACQUISITIONS	38,80,500
<b>TOTAL (B) KALA SAMALOCHANA</b>		<b>38,80,500</b>
<b>(C) PROGRAMME EXECUTION</b>		
001	EQUIPMENT	24,420
002	FURNITURE & FIXTURE	11,79,221
027	INTEREST ON C.P.FUND	27,44,374
042	TELEPHONE EXPENSES	-
<b>TOTAL (C) PROGRAMME EXECUTION</b>		<b>39,48,015</b>
<b>GRAND TOTAL</b>		<b>85,92,740</b>

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# ANNUAL ACCOUNTS 2018-19

## STATEMENT C JANAPADA SAMPADA (Consolidated Expenditure Statement)

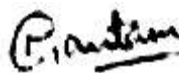
(Amount in Rupees)

Major Head	Description	Upto March 2019
<b>(A) KSHETRA SAMPADA</b>		
008	ACQUISITIONS	2,15,99,726
	<b>TOTAL (A) KSHETRA SAMPADA</b>	<b>2,15,99,726</b>
<b>(B) PROGRAMME EXECUTION</b>		
027	INTEREST ON C.P. FUND	29,82,398
042	TELEPHONE EXPENSES	-
	<b>TOTAL (B) PROGRAMME EXECUTION</b>	<b>29,82,398</b>
	<b>GRAND TOTAL</b>	<b>2,45,82,124</b>

## STATEMENT D KALA DARSHANA (Consolidated Expenditure Statement)

(Amount in Rupees)

Major Head	Description	Upto March 2019
<b>(A) COLLECTIONS AND PROGRAMMES</b>		
008	ACQUISITIONS	8,83,000
	<b>TOTAL(A) COLLECTIONS AND PROGRAMMES</b>	<b>8,83,000</b>
<b>(B) PROGRAMME EXECUTION</b>		
027	INTEREST ON C.P. FUND	16,18,145
042	TELEPHONE EXPENSES	-
	<b>TOTAL(B) PROGRAMME EXECUTION</b>	<b>16,18,145</b>
	<b>GRAND TOTAL</b>	<b>25,01,145</b>



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**STATEMENT E**  
**SUTRADHARA**  
**(Consolidated Expenditure Statement)**

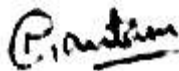
(Amount in Rupees)

Major Head	Description	Upto March 2019
<b>(A) DIRECTION &amp; ADMINISTRATION</b>		
002	FURNITURE & FIXTURES	1,06,97,793
005	HARDWARE/SOFTWARE	84,47,298
006	STAFF CARS, OTHER VEHICLES ETC.	71,870
021	SALARIES	14,78,94,599
023	OVERTIME	1,30,757
024	REIMBURSEMENT OF TUITION FEES	15,13,135
025	MEDICAL EXPENSES & CGHS CONTRIBUTION PAID	63,45,087
026	C.P. FUND CONTRIBUTION PAID	1,20,41,759
027	INTEREST ON C.P. FUND	97,61,151
028	LICENCE FEES PAID	15,01,380
029	TA/DA TO STAFF/OFFICERS	3,73,633
030	TA/DA TO COMMITTEE MEETINGS/EXPERTS	1,18,873
032	LEAVE TRAVEL CONCESSION	45,64,418
033	CONVEYANCE HIRE	2,76,646
034	LEAVE SALARY/PENSION CONTRIBUTION	6,35,537
100	OTHER EXPENSES	10,87,363
<b>TOTAL (A) DIRECTION &amp; ADMINISTRATION</b>		<b>20,54,61,299</b>
<b>(B) ESTATE</b>		
052	ADDITIONS & ALTERATIONS TO BUILDING	12,40,29,148
<b>TOTAL (B) ESTATE</b>		<b>12,40,29,148</b>
<b>(C) COMMON SERVICES</b>		
021	SALARY ON COMMON SERVICES	5,000
040	WATCH & WARD EXPENSES	80,50,515
042	TELEPHONE EXPENSES	14,03,149
043	OFFICE EXPENSES	62,068
044	BANK CHARGES	8,816
046	POSTAGE & TELEGRAMS	76,203
047	RUNNING & MAINTENANCE OF STAFF CARS	17,27,355
048	REP MAINT & INS OF EQUIP FURN & OTHER ASSETS	2,29,831
049	WATER & ELECTRICITY CHARGES	1,15,38,857
052	REPAIRS & MAINTENANCE SHARED RESOURCE BLDG. OF IGNC	2,85,65,321

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## ANNUAL ACCOUNTS 2018-19

077	GRATUITIES	78,66,827
045	AUDIT FEES	-
078	Amortisation of Security Premium	38,00,267
079	GUEST HOUSE KALA NILAYAM	37,33,393
100	OTHER EXPENSES	-
<b>TOTAL (C) COMMON SERVICES</b>		<b>6,70,67,602</b>
<b>(D) SRC, Bangalore</b>		
001	EQUIPMENT	3,08,162
002	FURNITURE & FIXTURE	14,498
009	LIBRARY BOOKS	76,696
027	INTEREST ON C.P.FUND	3,47,046
<b>TOTAL (D) SRC, Bangalore</b>		<b>7,46,402</b>
<b>(E) RC, RANCHI</b>		
	FURNITURE AND FIXTURE	-
	HARDWARE/SOFTWARE	-
<b>TOTAL (E) RC, RANCHI</b>		<b>-</b>
<b>GRAND TOTAL</b>		<b>39,73,04,451</b>



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**INDIRA GANDHI NATIONAL CENTRE FOR THE ARTS****BALANCE SHEET OF CPF AS AT 31st MARCH, 2019**

(Amount in Rupees)

<b>Corpus/Capital Fund and Liabilities</b>	<b>SCHEDULE</b>		<b>CURRENT YEAR</b>
Contributory Provident Fund:			
Opening Balance		38,49,66,250	
Add: Contribution towards Fund		10,32,43,963	
Add: Interest Credited		3,09,84,325	
Less: Withdrawal		-8,03,79,779	43,88,14,759
<b>Total</b>			<b>43,88,14,759</b>
<b>Assets</b>			
Investment:			20,27,76,217
Interest Accrued			30,88,701
Shortfall receivable from IGNCAs:			
Opening Balance		4,56,49,078	
Add: Shortfall during the year		53,18,637	
Closing Balance			5,09,67,715
Cash & Bank Balance			18,19,82,126
<b>Total</b>			<b>43,88,14,759</b>
Significant Accounting Policies			
Contingent Liabilities and Notes to the Accounts			

Place: New Delhi  
Date: 30/06/2019

  
(Neelam Gautam)  
Financial Advisor &  
Chief Accounts Officer  
IGNCA, Janpath  
New Delhi-110001

  
(Sachchidanand Joshi)  
Member Secretary  
IGNCA, Janpath  
New Delhi-110001



**INDIRA GANDHI NATIONAL CENTRE FOR THE ARTS****INCOME & EXPENDITURE ACCOUNT OF CPF  
FOR THE PERIOD/YEAR ENDED 31st MARCH,2019**

(Amount in Rupees)

	SCHEDULE		CURRENT YEAR
<b>INCOME (A)</b>			
Interest Earned		2,53,08,758	
Add: Interest accrued on March 2019		30,88,701	
Less: Interest accrued on March 2018		-27,09,674	2,56,87,785
Other Income			-
<b>Total (A)</b>			<b>2,56,87,785</b>
<b>EXPENDITURE (B)</b>			
Interest credited to CPF			3,09,84,325
Other Administrative Expenses etc.			22,097
<b>Total (B)</b>			<b>3,10,06,422</b>
Balance being excess of Income over Expenditure (A-B)			(53,18,637)

Place: New Delhi  
Date: 30/06/2019

  
**(Neelam Gautam)**  
Financial Advisor &  
Chief Accounts Officer  
IGNCA, Janpath  
New Delhi-110001

  
**(Sachchidanand Joshi)**  
Member Secretary  
IGNCA, Janpath  
New Delhi-110001



**INDIRA GANDHI NATIONAL CENTRE FOR THE ARTS**

**STATEMENT OF RECEIPTS & PAYMENTS ACCOUNT OF CPF  
FOR THE YEAR ENDED 31st MARCH 2019**

(Amount in Rupees)

RECEIPTS	Amount	Amount
<b>Opening Balance</b>		
BANK A/C 0143101010384 - CPF A/c		76,948
<b>General Receipts</b>		
Interest-Investments	2,53,03,580	
Interest – Saving Bank	5,178	2,53,08,758
Investments encashed on Maturity		18,32,20,666
Subscription		13,42,28,288
Interest accrued received		-
<b>Total</b>		<b>34,28,34,660</b>

(Amount in Rupees)

PAYMENTS	Amount	Amount
<b>Expenditure</b>		
KALANIDHI	1,27,66,986	
KALA KOSA	35,08,599	
JANAPADA SAMPADA	29,82,398	
KALA DARSANA	16,18,145	
SUTRADHARA	2,21,49,956	4,30,26,084
Withdrawal		8,03,79,779
Investments Made		3,40,18,301
Shortfall received from IGNC A		34,28,370
<b>Closing Balance</b>		
BANK A/C 0143101010384 - CPF A/c		18,19,82,126
<b>Total</b>		<b>34,28,34,660</b>

Place: New Delhi  
Date: 30/06/2019

  
**(Neelam Gautam)**  
Financial Advisor &  
Chief Accounts Officer  
IGNCA, Janpath  
New Delhi-110001

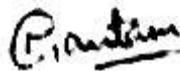
  
**(Sachchidanand Joshi)**  
Member Secretary  
IGNCA, Janpath  
New Delhi-110001

**INDIRA GANDHI NATIONAL CENTRE FOR THE ARTS**

**Miscellaneous Suspense Heads**  
**Period From 01/04/2018 To 31/03/2019**

(Amount in Rupees)

Major Head	Minor Head	Sub Head	Debit	Credit	Net Dr/Cr
<b>(A) ADVANCES</b>					
		ADVANCE FROM IGCA	34,28,370	-	-
<b>TOTAL (A) ADVANCES</b>			<b>34,28,370</b>	<b>-</b>	<b>-</b>
<b>(B) INVESTMENTS</b>					
124		CPF INVESTMENT	3,40,18,301	18,32,42,745	14,92,24,444
<b>TOTAL (B) INVESTMENTS</b>			<b>3,40,18,301</b>	<b>18,32,42,745</b>	<b>14,92,24,444</b>
<b>(C) MISC. DEPOSIT</b>					
143	03	CPF SUSPENSE SUBSCRIPTION & INTEREST	7,17,70,726	8,90,12,514	1,72,41,788
143	04	CPF SUSPENSE CONTRIBUTION & INTEREST	86,09,053	4,52,15,774	3,66,06,721
<b>TOTAL (C) MISC. DEPOSIT</b>			<b>8,03,79,779</b>	<b>13,42,28,288</b>	<b>5,38,48,509</b>
<b>GRAND TOTAL</b>			<b>11,78,26,450</b>	<b>31,74,71,033</b>	<b>20,30,72,953</b>



**(Neelam Gautam)**  
 Financial Advisor &  
 Chief Accounts Officer  
 IGCA, Janpath  
 New Delhi-110001



**INDIRA GANDHI NATIONAL CENTRE FOR THE ARTS**

**Consolidated Statement of Expenditure  
Period From 01/04/2018 To 31/03/2019**

(Amount in Rupees)

Major Head	Division	Upto March 2019
KN	KALANIDHI	1,27,66,986
KK	KALA KOSA	35,08,599
JS	JANAPADA SAMPADA	29,82,398
KD	KALA DARSANA	16,18,145
SD	SUTRADHARA	2,21,49,956
	<b>TOTAL</b>	<b>4,30,26,084</b>

**(Neelam Gautam)**  
Financial Advisor &  
Chief Accounts Officer  
IGNCA, Janpath  
New Delhi-110001

## Separate Audit Report of the Comptroller & Auditor General of India on the accounts of the Indira Gandhi National Centre for the Arts, New Delhi for the year ended 31 March 2019

We have audited the attached Balance sheet of the Indira Gandhi National Centre for the Arts (IGNCA), New Delhi as at 31 March 2019, Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under Section 20 (1) of the Comptroller and Auditor General's (Duties, Powers & Conditions of Service) Act, 1971. The audit has been entrusted for the period up to 2019-20. These financial statements are the responsibility of the IGNCA'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 and 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 observation 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/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 disclosures 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 except for comment at A.1.1.1., and point 2(i) to 2(iii), 3(i) and point 4 of the annexure to this report.
  - (ii) The Balance Sheet and Income & Expenditure/Receipts & Payments Account dealt with by this report have been drawn up in the Uniform Format of Accounts prescribed by Ministry of Finance, Government of India.
  - (iii) In our opinion, proper books of accounts on double entry system of accounting have been maintained by IGNCA in so far as it appears from our examination of such books except for comment at point 2(ii) and 2(iii) of the annexure to this report.
  - (iv) We further report that:
    - A. Balance Sheet**
      - A.1 Balance Sheet of CPF**
        - A.1.1 Assets**
          - A.1.1.1 An opening balance of Rs.4.56 crore has been depicted under Shortfall receivable from IGNCA in assets side. Details/related records of the same were not provided to audit. Hence, the figure of Rs.4.56 crore were not verified in audit.
      - B. General:**
        - B.1** Provision has not been made for retirement benefits towards gratuity and leave encashment of employees as per actuarial valuation which is in contravention of Accounting Standard-15 and Uniform Format of accounts. In the absence of actuarial valuation, Audit was unable to verify the



## INDIRA GANDHI NATIONAL CENTRE FOR THE ARTS

adequacy of the provisions of Rs.29.19 crore made for gratuity and leave encashment in the accounts.

- B.2** An amount of Rs.1.25 crore has been depicted as tax deducted at source in Current Assets, Loans and Advances (Schedule 11).The outstanding accumulated figures pertained to the period 2004-05 to 2016-17.Efforts may be made to recover the same from Income Tax Department.
- B.3** As per Significant Accounting Policies (Schedule-24),depreciation on fixed assets has been calculated on the basis of Written Down Value Method. However, audit noted that IGNC A has not provided the depreciation on fixed assets as per depreciation rates prescribed in Income Tax Act 1961.Further,life span of all assets has been fixed for 15 years and depreciation has been provided at the rate of 7.07 per cent on all assets in contravention of Uniform Format of Accounts prescribed by Ministry of Finance, Government of India.
- B.4** Expenditure on Fixed Assets has been depicted in Schedule 21 "Other Administrative Expenses Etc."instead of depicting in Receipts & Payments Account. Capital Expenditure are not to be shown in Income & Expenditure Account. However, there is no impact on accounts as capital expenditure has been transferred from Schedule-21 to Capital Reserve.
- C. Grants-in-aid:**
- C.1** During the year 2018-19, IGNC A received grant of Rs.46.60 crore from the Ministry of Culture. Besides, it also generated Rs.0.14 crore as income from grant. Against the total available fund of Rs.46.74 crore, an expenditure of Rs. 58.92 crore was incurred. There was an excess expenditure of Rs.14.26 crore (including opening balance of (-) 2.08 crore of last year).
- C.2** Besides, above grant, IGNC A also received specific purpose grants/funds of Rs.20.31 crore (including opening balance of Rs.6.90 crore) from various sources, out of which it incurred an expenditure of Rs.6.71 crore leaving a balance of Rs.13.60 crore. The excess expenditure of Rs.12.18 crore against grant-in-aid as mentioned in para above was met from the IGNC A's own income. Thus, IGNC A had unspent balance of Rs.1.42 crore as funds from various sources as at 31 March 2019.
- D. Management letter:** Deficiencies which have not been included in the Audit Report have been brought to the notice of IGNC A 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 & 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 explanations 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 it relates to the Balance Sheet, of the state of affairs of the Indira Gandhi National Centre for the Arts as at March 2019; and
- b. In so far as it relates to Income and Expenditure Account of the deficit for the year ended on that date.

**For and on behalf of C&AG of India**

Place: New Delhi  
Date: 17.01.2020

**Sd/-**  
**Director General of Audit**  
**Central Expenditure**

## Annexure

### 1. Adequacy of internal audit system

The internal audit of IGNCA has been conducted by Chartered Accountant Firm for the year 2018-19.

### 2. Adequacy of Internal Control System

The internal control system of IGNCA was found deficient due to the following;

- (i) Detailed physical verification reports of fixed assets and inventories were not provided to audit.
- (ii) Consolidated Fixed Assets Register was not maintained.
- (iii) Neither separate bank account nor Grant-in-aod register was maintained.
- (iv) The response of management to external audit objections was not effective as 11 audit paras for the period from 2013-14 to 2015-16 were outstanding.

### 3. System of physical verification of fixed assets

- (i) Physical verification of fixed assets was conducted for the year 2018-19 and physical verification certificate by individual departments were furnished to audit. However, physical verification report was not provided to audit.
- (ii) Random physical verification of Library books was conducted.

### 4. System of physical verification of inventory

The physical verification of inventory was conducted for the period 2018-19. However, report was not furnished to audit.

### 5. Regularity in payment of statutory dues

As per accounts, no payments over six months in respect of statutory dues were outstanding as on 31.3.2019.

## IGNCA's Replies on the Observations in the Separate Audit Report on the Annual Accounts for the year 2018-19

- A.1.1.1 The Annual Accounts of CPF have been prepared first time separately from financial year 2018-19, drawing out from the Annual Accounts of IGNCA. As per records available as on 1.4.2018, the actual figures of assets and liabilities, receipts and payments were taken and the balancing figure was considered as the shortfall receivable from IGNCA. CPF is a separate fund contributed by employees and employer and the same is being invested in the approved investment schemes of Govt. of India. These investments are getting interest at lower prevailing rate but employees are being paid interest by IGNCA at the rate announced by Govt. of India. Hence, the shortfall receivable from IGNCA.
- B.1 Actuarial valuation for retirement benefits towards gratuity and leave encashment will be done from the year 2019-20.
- B.2 Factually true. Efforts are being made to recover from Income Tax Department.
- B.3 Depreciation has been calculated correctly as per Companies' Act and as per policy disclosed in Schedule-24, Significant Accounting Policies.
- B.4 Expenditure on fixed assets has been shown in Schedule- 21 to depict division-wise capital expenditure. However, there is no impact on accounts as capital expenditure has been transferred from Schedule-21 to capital reserve.





