

## **ANNEXURE 3**

**Budget information produced by the NHRC for the  
years 2007, 2008, and 2009**



F.No. 40  
NHRC

PEOPLE'S WATCH

Date of Receipt 19/7/10  
Mode of Receipt Ro

राष्ट्रीय मानव अधिकार आयोग

National Human Rights Commission

फरीदकोट हाऊस, कॉपरनिकस मार्ग, नई दिल्ली - 110 001 भारत  
Faridkot House, Copernicus Marg, New Delhi-110 001 INDIA

Fax : 91-011-23384863, 23386521, 23382734

Telegraphic Address : HUMANRIGHT

E-mail : covdnhr@hub.nic.in

Website : www.nhrc.nic.in

16(1)/PIO/2005(RTI)/ 3579

Dated 12/07/2010

To,

Ms. S. Rizvana  
6 Vallabhai Road  
Chokkikulam,  
Madurai (T.N)

Sub:- Seeking information under RTI Act-2005

Sir,

With regards to your application received on 6.7. 2010 on the subject cited above, I am forwarding herewith self-explanatory note dated 9.7. 2010 received from the concerned authority.

Yours truly,

  
12/7/2010  
(Jaimini Kumar Srivastava)  
Public Information Officer

Encl: As above (6 pages)

**No. G-14023/1/2006-Acctt**  
**NATIONAL HUMAN RIGHTS COMMISSION**  
**FARIDKOT HOUSE, COPERNICUS MARG**  
**NEW DELHI – 110001**

Date : 8th July, 2010

Sub: Right to Information Act, 2005 – information called for by  
Ms. Rizwana R/o Madurai

Ref No: 16(I)/PIO/2005(RTI)/3579 dated 07.06.2010

**Question No. 1.**


The information sought for is as follows:-

YEAR	Funds sought	Allocation(RE)	Expenditure
1994-1995	210.00	210.00	187.07
1995-1996	225.00	225.00	215.64
1996-1997	381.00	381.00	329.43
1997-1998	450.00	450.00	381.36
1998-1999	650.00	650.00	536.66
1999-2000	600.00	600.00	490.63
2000-2001	620.00	620.00	566.08
2001-2002	720.00	720.00	693.05
2002-2003	870.00	870.00	817.63
2003-2004	1033.00	1033.00	961.15
2004-2005	1135.00	1135.00	1063.51
2005-2006	1228.00	1228.00	1119.82
2006-2007	1348.00	1348.00	1317.59
2007-2008	1651.00	1651.00	1612.37
2008-2009	2019.00	1894.00	1854.49

\*No funds were returned to the Govt. by the NHRC during the period 1994-95 to 2008-09.

**Question No. 2.**

The Management letter issued by the Directorate General of Audit has been received by the Commission only 2005-06 onwards. Four such letters received from Director General of Audit in respect of the financial year 2005-06, 2006-07, 2007-08 & 2008-09 are enclosed.

  
(Sudhir Chopra)  
Sr. Accounts Officer

Sh. J.K.Srivastava  
PIO, NHRC

Received in RTI Unit  
dated...09.07.2010  
at 5:15pm

लय महानिदेशक लेखा परीक्षा, केन्द्रीय राजस्व  
E OF THE DIRECTOR GENERAL OF AUDIT, CENTRAL REVENUES

इन्द्रप्रस्थ इस्टेट, नई दिल्ली - 110 002  
INDRAPRASTHA ESTATE NEW DELHI - 110 002

No. AMG-IV/SAR/NHRC/2006-07/478

दिनांक/DATED 29.11.06

To

The Joint Secretary,  
National Human Rights Commission,  
Faridkot House,  
Copernicus Marg  
New Delhi-110001.

H. R. C.  
G. E. Unit

- 1 DEC / 2006

102218

Subject: Management letter- Deficiencies noticed in accounting records/ systems/  
internal controls etc.

Sir,

We have audited the annual accounts of the National Human Rights Commission for the year 2005-06 and have issued the Audit Report thereon vide letter dated 29.11.06. During the course of audit, the following deficiencies were noticed which have not been included in the Audit Report. These are being brought to your notice for corrective action.

1. Understatement of Expenditure by Rs. 2,366.

As per Schedule-A to the balance sheet fixed assets worth Rs. 2,366 under the head books and publications were written off but the amount was not charged to the expenditure in Income and Expenditure Account.

2. Trial Balance not prepared.

A Trial Balance is a list of debit and credit balances extracted from the ledger accounts. This provides a check on ledger postings to ensure that:

- both the aspects of each transaction have been given effect to in the ledger, and
- the books are arithmetically correct.

Since the trial balance was not prepared, the arithmetical accuracy of the books could not be checked.

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- 1 -

**3. Journal Entry Book not maintained.**

The duality of every transaction is given effect to in the Journal. The Journal is prepared for recording of the following transactions: -

- (i) Adjustment entries to effect transfers from one head of account to another head of account.
- (ii) Rectification of errors.
- (iii) Opening entries.
- (iv) Such other transactions for which there is no special book of prime entry.

Since the Journal Entry Book was not prepared the arithmetical accuracy of the books could not be checked.

**4. Cross references of folios not indicated.**

It was observed from the records pertaining to Annual Accounts that cross references of page numbers pertaining to transactions recorded in Cash Book and Ledger i.e. Ledger Folio and Cash Book Folio were not mentioned in the cash book and ledger. Adjustments were made in the ledger heads without narration. Some of the figures appeared in the Annual Accounts were not traceable in the ledger. Since the ledger is an essential and basic record its proper maintenance may be ensured.

**5. Outstanding utilisation certificates.**

As per details of outstanding Utilisation Certificates furnished by NHRC Utilisation Certificates to the tune of Rs. 30.75 lakh were outstanding as on 31-03-2006. Immediate steps should be taken to get the utilisation certificates of the unsettled amounts.

6. (i) NHRC is providing assistance by way of advance to various bodies for organising events based on the estimates received. The assistance is debited in the accounts as expenditure. Whenever any refund is received, it is considered income. During 2005-06 Rs. 15.32 lakh was shown as income by way of "Refund of Assistance." The practice followed by NHRC of debiting advance payments as final expenditure is not in order as these should have been shown as 'Advance' for better control over them.

(ii) Advances paid for Rs. 6.00 lakh were booked as expenditure.

7. Scrutiny of Accounts revealed that for the adjustment of advances paid for various purposes, the whole amount advanced was taken as expenditure of NHRC and at the time of recovery/adjustment of this advance it was taken as receipt in the cash book. Since these transactions did not involve cash or the bank balance, these were not actual receipts and payments of NHRC for the year 2005-06.

The Receipts and Payments Accounts of NHRC for the year 2005-06 indicate receipt of Rs. 64.72 lakh on account of adjustment of advances and payment of Rs. 104.50 lakh as the amount advanced. The net payments during the year worked out to Rs. 39.78 lakh only including actual cash/bank transactions.

**Physical verification of Assets not conducted**

As per G F R 192 (i) physical verification of all stores/assets is required to be conducted at least once in every year by the Head of the Department. The NHRC had assets of Rs. 411.33 lakh as on 31-03-2006 but physical verification of assets was not conducted.

**9. Non-depiction of Assets of Rs. 18,240**

As per Income and Expenditure Account a sum of Rs. 18,240 was received on account of sale of publications by NHRC but deduction on account of this sale from unsold stock of publication was not depicted in the Balance Sheet. NHRC stated that the cost of production of publication is booked as expenditure and not taken to the Balance Sheet. The reply is not tenable. As per normal accounting principles cost of priced publication should be shown in the assets side of the Balance Sheet as unsold stock of priced publication.

**10. Assets (Books & Publication) not certified**

As per schedule-A to the balance sheet as on 31-3-2006 assets of Rs. 51,36,590 under the head Books & Publication were shown to be held by NHRC. Progressive totals of the cost of books in the Accession Register and cost of books that are lost or damaged were not worked out. Further, the value of priced publication got printed by NHRC was not taken in to account in the Balance Sheet. In the absence of these details it was not possible to certify the assets of Books & Publication held by NHRC as on 31-3-2006.

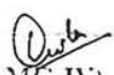
**11. Non-depiction of liability by Rs. 1.23 lakh in the accounts.**

As per Balance Sheet as on 31-3-2006 the cash in hand was shown as nil but closing balance on 31-3-2006 of Rs. 1,23,433 was shown as cash in hand to be disbursed though it has already been booked as expenditure as per bank book. NHRC stated that the cash remained un-disbursed as on 31-03-2006 was outside the account awaiting only disbursement which was not effective on the account because the amount has already been booked as expenditure. The reply is not tenable. As per accounting principles, the amount booked as expenditure and yet to be disbursed should be shown as current liability under the head Liability and Provisions and cash in hand on asset side as well.

12 The accounts may be prepared in the revised format of accounts prescribed by the CAG of India.

13 In schedule 'c'-contingent & other loans & advances. Rs 46,00,000 has been shown as advances to SBI and Rs. 5,00,000/- as advance to Nalsa University of law, Hyderabad. Reasons for giving these advances may be intimated to audit alongwith their adjustment. if made.

Yours faithfully,

  
Director (AMG-IV)



केन्द्रीय राजस्व  
OFFICE OF THE DIRECTOR GENERAL OF AUDIT, CENTRAL REVENUES

इन्द्रप्रस्थ इस्टेट, नई दिल्ली - 110 002  
INDRAPRASTHA ESTATE NEW DELHI - 110 002

No. AMG-IV/SAR/NHRC/2007-08/78C

दिनांक / DATED

To,  
P.S. to J.S.

The Joint Secretary,  
National Human Rights Commission,  
Faridkot House,  
Copernicus Marg,  
New Delhi - 110 001.



Subject : Management letter – Deficiencies noticed in accounting records / systems/ internal controls etc.

Sir,

We have audited the annual accounts of the National Human Rights Commission for the year 2006-07 and have issued the Audit Report thereon vide letter dated 16.11.07..... During the course of audit, the following deficiencies were noticed which have not been included in the Audit Report. These are being brought to your notice for corrective action.

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is issue  
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actions &  
put up  
draft reply

1. Trial Balance not prepared.

As the trial balance was not prepared, the arithmetical accuracy of the books could not be checked.

22/11/07

2. Journal Entry Book not maintained.

No Journal Entry Book was prepared by NHRC. In the absence of which the arithmetical accuracy of books could not be checked.

3. Scrutiny of Accounts revealed that for the adjustment of advances paid for various purposes, the whole amount advanced was taken as expenditure of NHRC and at the time of recovery/adjustment of this advance it was taken as receipt in the Cash Book. Since these transactions did not involve cash or the bank balance, these were not actual receipts and payments of NHRC for the year 2006-07.

2/11  
SSG

Account No. S-113  
22 NOV 2007  
N.H.R.C.

दूरभाष : 23454100 फ़ैक्स : 011-23702271 नई दिल्ली • Telephone : 23454100, Fax : 011-23702271 New Delhi

The Receipts and Payments Accounts of NHRC, for the year 2006-07 indicated receipt of Rs. 219.54 lakh on account of adjustment of advances and payment of Rs. 157.71 lakh as the amount advanced. The net payments during the year worked out to Rs. 61.83 lakh only including actual cash/bank transactions.

4 The accounts may be prepared in the revised format of accounts prescribed by the CAG of India.

*Thank you,*

**Yours faithfully,**

  
**Director (AMG-IV)**



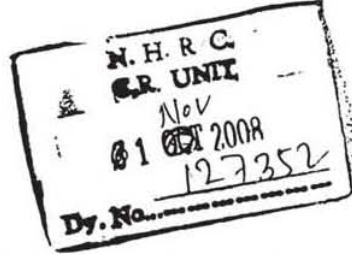
Management letter

AMG-IV/SAR/NHRC/2008-09/1173

Dated:-

To,

The Joint Secretary,  
National Human Rights Commission,  
Faridkot House, Copernicus Marg,  
New Delhi-110 001



Subject: Management Letter – Deficiencies noticed in accounting records/system/Internal control etc.

Sir,

We have audited the annual accounts of the National Human Rights Commission for the year 2007-08 and have issued the audit report thereon vide letter dated 24.11.08. During the course of audit, the following deficiencies were noticed which had not been included in the Audit Report. These are being brought to your notice for corrective action.

1. **Current Assets-Contingent advances**

Contingent advance of Rs.9.72 crore is pending for one to six years.

2. The GPF accounts of members of the staff of the Commission are maintained by the PAO (Home) and retirement benefits are also paid by the PAO (Home).

Thanking you,

Yours faithfully,

Director (AMG-IV)

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कार्यालय महानिदेशक लेखा परीक्षा (केन्द्रीय व्यय),  
Office of the Director General of Audit (Central Expenditure),  
Indraprastha Estate New Delhi - 110 002.

No. AMG-I/4-5/SAR/NHRC/2009-10/1153 ✓

Dated : 13-01-2010.

To,

The Joint Secretary,  
National Human Rights Commission,  
Ministry of Home Affairs ,  
Faridkot House,  
Copernicus Marg,  
New Delhi-110001.

6306  
10 JAN 2010  
JAN 2010

Subject : Management letter-Deficiencies noticed in accounting reports/  
systems.

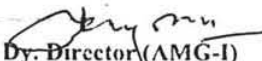
Sir,

We have audited the annual accounts of the National Human Right Commission for the year 2008-09 and have issued the Audit Report thereon vide letter dated 13-01-2010. During the course of audit, the following deficiencies were noticed which have not been included in the Audit Report. We are bringing these to your notice for corrective action.

- 1) Balance Sheet of Plan and Non-Plan had not been prepared separately.
- 2) Addition of Fixed Assets during the year was not depicted in two half yearly blocks for the purpose of charging depreciation.
- 3) Commission had charged depreciation on fixed assets from 2003-04 onwards in the accounts of 2008-09 but the depreciation pertaining to the previous years e.g. (2003-04 to 2007-08) was not shown separately in Schedule-8 of the balance sheet.
- 4) The trial balance was not prepared.
- 5) GPF accounts of members of the staff of the Commission are maintained by the PAO (Home) and retirement benefits are also paid by the PAO (Home).
- 6) Assets Register had not been maintained properly.

Thanking you,

Yours faithfully,

  
Dy. Director (AMG-I)

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