

**FINANCIAL STATEMENTS
OF
ACCOUNTS
FOR THE YEAR
2017-18
OF
NATIONAL COUNCIL FOR PROMOTION OF URDU LANGUAGE**

MINISTRY OF HUMAN RESOURCE DEVELOPMENT

DEPARTMENT OF HIGHER EDUCATION

GOVERNMENT OF INDIA

FC-33/9, INSTITUTIONAL AREA, JASOLA, NEW DELHI-110 025

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CONTENTS

1.	Index to Financial Statements Financial Statement	Pages 01-36
2.	Audit Report on the Accounts	42-46

NATIONAL COUNCIL FOR PROMOTION OF URDU LANGUAGE

Index to Financial Statements
for the year 2017-18

Sl. No.	Description	Page No.
1	Balance Sheet	1
2	Income & Expenditure Accounts	2
3	Schedules to Financial Statements	3-28
4	Significant Accounting Policies (Schedule - 23)	29
5	Contingent Liabilities & Notes on Accounts (Schedule - 24)	30
6	Statement of Receipts & Payments	31-32
7	Pension and Retirement Benefits	33-34
8	National Monitoring Committee for Minorities Education	35
9	Skill Development in Electronic Hardware	36

Form of Financial Statements (Non-Profit Organisations)
Name of Entity : National Council for Promotion of Urdu Language
Balance Sheet as at 31st March, 2018

Amount in Rupees

SOURCES OF FUNDS	Schedule	2017-18	2016-17
Corpus/Capital Fund	1	45479941.29	142637173.79
Designated/Earmarked/Endowment Funds	2	0.00	0.00
Current Liabilities & Provisions	3	57653290.00	2747028.00
Pension and Retirement Benefits		747087.00	720259.00
Total		103880318.29	146104460.79

APPLICATION OF FUNDS	Schedule	Current Year	Previous Year
Fixed Assets			
Tangible Assets	4	40753802.45	55876135.48
Intangible Assets		0.00	0.00
Capital Work-in-Progress		0.00	0.00
Investment From Earmarked/Endowment Funds	5	0.00	0.00
Long Term			
Short Term			
Investments - Others	6	0.00	0.00
Current Assets	7	60194245.84	88286443.31
Loans, Advances & Deposits	8	2185183.00	1221623.00
Pension and other Retirement Benefits		747087.00	720259.00
Total		103880318.29	146104460.79

Sd/-
(Prof. Syed Ali Karim)
Director

Form of Financial Statements (Non-Profit Organisations)
Name of Entity : National Council for Promotion of Urdu Language
Income and Expenditure for the year ended : 31st March, 2018

		Amount in Rupees	
Particular	Schedule	2017-18	216-17
INCOME			
Academic Receipts	9	49744331.26	39353664.00
Grants/Subsidies	10	698237003.00	583982707.00
Income from Investments	11	0.00	0.00
Interest Earned	12	2118213.80	4314076.13
Other Income	13	3463741.93	6768426.77
Prior Period Income	18	0.00	0.00
Increase/Decrease in Stock of Finished Goods & Work in Progress	(-)	443922.76	385069.87
Total		753119367.23	634803943.77
EXPENDITURE			
Staff Payments & Benefits (Establishment Expenses)	15	53124273.36	40367476.83
Retirement Terminal Benefit	15A	54350550.00	0.00
Administrative and General Expenses	17	20745101.13	17488525.00
Transportation Expenses	18	356997.00	324979.00
Repairs & Maintenance	19	577181.00	1128002.00
Finance Costs	20	3758.00	6645.75
Depreciation	4	16885330.03	75975592.08
Other Expenses	21	705996406.21	606505184.00
Prior Period Expenses	22		0.00
Total		852039596.73	741796404.66
Balance being excess of Income over expenditure (A-B)			
Transfer to / from designated fund			
Building fund			
Others (specify)			
Balance Being Surplus / (Deficit) Carried to Capital Fund	1	-98920229.50	-106992460.89

Sd/-
(Prof. Syed Ali Karim)
Director

Form of Financial Statements (Non-Profit Organisations)
Name of Entity : National Council for Promotion of Urdu Language
Schedules forming part of Balance Sheet as at : 31st March, 2018

	2017-18		2016-17	
Schedule 1 — Corpus/Capital Fund				
Balance as at the beginning of the year	142637173.79	142637173.79	213612341.68	213612341.68
Add: Grants Government of India to the extent utilized for capital expenditure	1762997.00	1762997.00	36017293.00	36017293.00
Add: Other Additions				
Add: Excess of Income over expenditure transferred from the Income & Expenditure Account				
Total	144400170.79	144400170.79	249629634.68	249629634.68
(Deduct) Deficit transferred from the Income & Expenditure Account	98920229.50	98920229.50	106992460.89	106992460.89
Balance as at the Year end	45479941.29	45479941.29		142637173.79

Sd/-
(Prof. Syed Ali Karim)
Director

Name of Entity : National Council for Promotion of Urdu Language
Schedules forming part of Balance Sheet as at : 31st March, 2018

Schedule 'A'

(Amount - Rs.)

A. Fixed Assets (Sub-Para Sch-4)		
(1) Building (work in progress)		0.00
(2) Library Books		28744.00
(3) Computer & Peripherals		194592.00
(4) Furniture & Fixtures		0.00
(a) Furniture		187084.00
(b) Desert Coolers		0.00
(c) Water Cooler		0.00
(d) Heat Convector		0.00
(e) Water Purifier/Aqua Guard		0.00
(5) Office Equipment		43533.00
(6) Electric Installations		1309044.00
(7) Vehicles		0.00
(8) Computer Software/ Hardware under CAM-DTP Scheme for the year 2017-18		0.00
(9) Mobile		0.00
Total A		1762997.00
B Current Assets		
Council's Publications		
(a) Finished products	0.00	
Less disposed off	<u>0.00</u>	0.00
(b) Raw Material		0.00
Total B		0.00
Total A & B		1762997.00

Sd/-
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Director

Form of Financial Statements (Non-Profit Organisations)
Name of Entity : National Council for Promotion of Urdu Language
Schedules forming part of Balance Sheet as at : 31st March, 2018

(Amount - Rs.)

	2017-18		2016-17	
Schedule 3 — Current Liabilities and Provisions				
A. Current Liabilities				
1. Acceptances				
2. Sundry Creditors :				
a) For Goods				
b) Others	3302740.00	3302740.00	2747028.00	2747028.00
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				
6. Other current Liabilities				
Total (A)	3302740.00	3302740.00	2747028.00	2747028.00
B. Provisions				
1. For Taxation				
2. Gratuity	27820550.00	27820550.00		
3. Superannuation Pension	11633050.00	11633050.00		
4. Accumulated Leave Encashment	14896950.00	14896950.00		
5. Trade Warranties/ Claims				
6. Others (Specify)				
Total (B)	54350550.00	54350550.00	0.00	0.00
Total (A+B)	57653290.00	57653290.00	2747028.00	2747028.00

Sd/-
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Director

Form of Financial Statements (Non-Profit Organisations)
Name of Entity : National Council for Promotion of Urdu Language
Schedules forming part of Balance Sheet as at : 31st March, 2018

(Amount - Rs.)

SCHEDULE 4 - FIXED ASSETS										
Description	Gross Block				Depreciation				Net Block	
	Cost/ valuation as at 1st April 2017	Additions during the year	Deductions during the year-end	Cost/ valuation at 31st March 2018	As at 1st April 2017	On Additions during the year	On Deduction during the year	Total up to 31st March 2018	As at the 31st March 2018	As at the 31st March 2017
A. Fixed Assets :										
1. Land :										
a) Freehold				947517.00					947517.00	947517.00
b) Leasehold	947517.00			0.00					0.00	0.00
2. Buildings :	0.00			0.00					0.00	0.00
a) On Freehold Land	0.00			0.00						
b) On Leasehold Land	39216819.00	0.00	0.00	39216819.00	11770231.18	1372329.39		13142560.57	26074258.43	27446587.82
c) Ownership Flats/ Premises	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00
d) Superstructures on Land	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00
not belonging to the entity	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00
3. Plant machinery & Equipment	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00
4. Vehicles	1958356.00	1309044.00	0.00	3267400.00	1442440.11	273743.98	0.00	1716184.09	1551215.91	515915.89
5. Furniture, Fixtures	2709862.00	187084.00	0.00	2896946.00	1306515.85	159043.02	0.00	1465558.87	1431387.13	1403346.15
6. Office Equipment	1924859.00	43533.00	0.00	1968392.00	1040461.06	139189.64	0.00	1179650.70	788741.30	884397.94
7. Computer/ Peripherals	5873232.00	194592.00	0.00	6067824.00	5625504.69	265391.58	0.00	5890896.27	176927.73	247727.31
8. Electric Installations	159780.00	0.00	0.00	159780.00	159780.00	0.00	0.00	159780.00	0.00	0.00
9. Library Books	1550455.25	28744.00	0.00	1579199.25	930275.55	389354.22	0.00	1319629.77	259569.48	620179.70
10. Tubewells & W. Supply	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Mobile	28900.00	0.00	0.00	28900.00	28900.00	0.00	0.00	28900.00	0.00	0.00
12. Comp. HW/SW under CAMDTP	218363692.00	0.00	0.00	218363692.00	194553228.33	14286278.20	0.00	208839506.53	9524185.47	23810463.67
13. Comp. HW/SW under NORAD	6250000.00	0.00	0.00	6250000.00	6250000.00	0.00	0.00	6250000.00	0.00	0.00
Total of Current Year	278983472.25	1762997.00	0.00	280746469.25	223107336.77	16885330.03	0.00	239992666.80	40753802.45	55876135.48
Previous Year										
B. Capital Work-in-Progress									40753802.45	55876135.48
Total										

(Note to be given as to cost of assets on hire purchase basis (included above).)

Sd/-
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Director

Form of Financial Statements (Non-Profit Organisations)
Name of Entity : National Council for Promotion of Urdu Language
Schedules forming part of Balance Sheet as at : 31st March, 2018

		(Amount - Rs.)	
Schedule 5 - Investment - Others		2017-18	2016-17
1. In Government Securities			
2. Other approved Securities			
3. Shares			
4. Debentures and Bonds			
5. Subsidiaries and Joint Ventures			
6. Others (to be specified) - F.Ds in Scheduled Bank		0.00	0.00
Total		0.00	0.00

Sd/-
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Director

Form of Financial Statements (Non-Profit Organisations)
Name of Entity : National Council for Promotion of Urdu Language
Schedules Forming Part of Balance Sheet as at : 31st March, 2018

(Amount - Rs.)

Schedule 7 - Current Assets		2017-18		2016-17	
A. Current Assets :					
1. Stock					
a) Stores and Spares					
b) Loose Tools					
c) Stock-in-trade					
	Opning Balance	25420160.49			
	Addition	2908730.05			
	Disposed of	2848454.76	25480435.78	25420160.49	
	Raw Material	4581910.75			
		<u>4581910.75</u>	30062346.53	<u>5086108.80</u>	30506269.29
Sundry Debtors :					
a) Debts Outstanding for a period exceeding six months		2617936.75		3560075.75	
b) Others			2617936.75	<u>0.00</u>	3560075.75
3. Cash Balances in hand (including cheques/drafts and imprest)		5000.00	5000.00	5000.46	5000.46
4. Bank Balances :					
a) With scheduled banks :					
- On Current Accounts					
- On Deposit Accounts (includes margin money)					
- On Savings Accounts (Main Account)		27508962.56	27508962.56	54215097.81	54215097.81
b) With non-scheduled banks :					
- On Current Accounts					
- On Deposit Accounts					
- On Savings Accounts					
5. Post Office-Savings Accounts					
Total			60194245.84		88286443.31

Sd/-
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Director

Form of Financial Statements (Non-Profit Organisations)
Name of Entity : National Council for Promotion of Urdu Language
Schedules Forming Part of Balance Sheet as at : 31st March, 2018

(Amount - Rs.)

Schedule 8 - Loan & Deposits	2017-18		2016-17	
1. Advanc to employees: (Non-interest bearing)				
a) Salary				
b) Festival	4500.00	4500.00	17151.00	17151.00
c) Medical Advance				
d) Other (to be specified)				
2. Long Term Advances to employees: (Interest bearing)				
a) Vehicle loan				
b) Home loan				
c) Others (to be specified)	2000.00	2000.00	0.00	0.00
3. Advances and other amounts recoverable in cash or in kind or for value to be received				
a) On Capital Account				
b) to Suppliers				
c) Others	2178683.00	2178683.00	1204472.00	1204472
4. Prepaid Expenses	0.00	0.00	0.00	0.00
a) Insurance				
b) Other Expenses				
5. Deposits	0.00	0.00	0.00	0.00
a) Telephone				
b) Lease Rent				
c) Electricity				
d) AICTE, if applicable				
e) Others (to be specified)				
6. Income Accrued:	0.00	0.00	0.00	0.00
a) On Investment from Earmarked/Endowment Funds				
b) On Investment Others				
c) On Loan and Advances				
d) Others (includes income due unrealized)				

7. Other - Current assets receivable from UGC/sponsored projects	0.00	0.00	0.00	0.00
a) Debit balances in Sponsored Projects				
b) Debit balances in Sponsored Fellowships & Scholarships				
c) Grant Receivable				
d) Other receivable from UGC				
8. Clamis Receivable	0.00	0.00	0.00	0.00
Total (B)				
Total (A+B)	2185183.00	2185183.00	1221623.00	1221623.00

Sd/-
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Director

Form of Financial Statements (Non-Profit Organisations)
Name of Entity : National Council for Promotion of Urdu Language
Schedules forming part of Receipt & Payment and Income & Expenditure for the Period: 2017-18

Schedule 9 - Academic Receipts	2017-18		2016-17	
	Receipts & Payment	Income & Expenditure	Receipts & Payment	Income & Expenditure
1. Entrance Fees				
2. Annual Fees/ Subscriptions (Periodicals)	6709691.00		6767200.00	
3. Seminar/ Program Fees				
4. Consultancy Fees		6709691.00		6767200.00
5. Others (Specify)/ Fees				
Urdu Correspondence Course Fees.	21584643.00		14025480.00	
Diploma/certificate in Functional Arabic Fees.	8934660.00		8878120.00	
One Year Persian Language	282000.00		165860.00	
Examination Fees. (NCPUL'S Centres)	10787689.00		8232519.00	
Examination Fees. (Accreditation Centres)			0.00	
Prospectus & Admn Form Fee (Main)	444761.00		249425.00	
Prospectus & Admn Form Fee (Acc)			0.00	
Duplicate Certificate Fee (Main Centre)	200.00		0.00	
Duplicate Certificate Fee (Acc. Centre)			0.00	
Cost of Courseware			0.00	
Advertisement Charges (Main Centres)			0.00	
Advertisement Charges (Acc. Centres)			0.00	
Corpus Fund - Partial Refund of Fees			50000.00	
Miscellaneous Fees			0.00	32691404.00
Inspection Fees	1239997.26	43273950.26	1090000.00	
SUB-TOTAL	49983641.26	49983641.26	39458604.00	39458604.00
Add Due: CAM-DTP-2015-16	0.00		0.00	
SUB-TOTAL	49983641.26	49983641.26	39458604.00	39458604.00
Less Recovery: 2010-2011 - CAM-DTP	188740.00		33010.00	
Less Recovery: 2011-2012 - CAM-DTP	0.00			
Less Recovery: 2012-2013 - CAM-DTP	0.00			
Less Recovery: 2013-2014 - CAM-DTP	16070.00		28820.00	
Less Recovery: 2014-2015 - CAM-DTP	34500.00		43110.00	
SUB-TOTAL	239310.00	239310.00	104940.00	104940.00
Total		49744331.26		39353664.00

Sd/-
(Prof. Syed Ali Karim)
Director

Form of Financial Statements (Non-Profit Organisations)
Name of Entity : National Council For Promotion of Urdu Language
Schedules forming part of Income & Expenditure for the Period : 2017-18

Schedule 10 - Grants/Subsidies (Irrevocable Grants Received)

Particular	Non-Plan	Total Non-Plan	Current Year Total	Previous Year Total
	Govt. of India			
Balance B/F	0.00	0.00	0.00	620000000.00
Add: Receipts during the year	700000000.00	700000000.00	700000000.00	
Balance	700000000.00	700000000.00	700000000.00	620000000.00
Less: Utilised for Capital expenditure (A)	1762997.00	1762997.00	1762997.00	36017293.00
Balance	698237003.00	698237003.00	698237003.00	583982707.00
Less: Utilized for Revenue Expenditure (B)	0.00	0.00	0.00	0.00
Balance C/F (C)	698237003.00	698237003.00	698237003.00	583982707.00

A - Appears as addition to Capital Fund as well as additions to Fixed Assets during the year.

B - Appears as income in the Income & Expenditure Account.

C - (I) Appears under Current Liabilities in the Balance Sheet and will become the opening balance next year.

(II) Represented by Bank balances, Investments and Advances on the assets side.

Sd/-
(Prof. Syed Ali Karim)
Director

Form of Financial Statements (Non-Profit Organisations)
Name of Entity : National Council for Promotion of Urdu Language
Schedules Forming Part of Receipt & Payment and Income & Expenditure for the Period: 2017-18

(Amount - Rs.)

Schedule 12 - Interest Earned	2017-18		2016-17	
1. On Term Deposits :				
a) With scheduled banks				0.00
Add due				0.00
Less: Received for last years				0.00
b) With non-scheduled banks				
c) With institutions				
d) others				
2. On Saving Accounts :				
a) With scheduled banks	2118213.80	2118213.80	4314076.13	4314076.13
b) With non-scheduled banks				
c) Post Office Savings Accounts				
d) others				
3. On Loans :				
a) Employees / Staff			0.00	0.00
Add: Last Year Amount wrongly credited in MCA - settled				
b) Others			0.00	
4. Interest from Debtors and Other				
Total	2118213.80	2118213.80	4314076.13	4314076.13

Note : Tax deducted at source to be indicated.

Sd/-
(Prof. Syed Ali Karim)
Director

Name of Entity : National Council for Promotion of Urdu Language
Schedules forming part of Receipt & Payment and Income & Expenditure for the Period: 2017-18

Schedule 13 (B) - Other Income		(Amount - Rs.)	
	2017-18	2016-17	
1. Income from Royalty	0.00	0.00	0.00
2. Income from Publications	3531117.00	0.00	3015515.70
Add due	0.00	263501.00	0.00
Less recovered	0.00	972416.00	0.00
3. Others (specify) cost of printing etc not payable	0.00	0.00	0.00
Total	3531117.00	2822202.00	3015515.70
			3412003.70

Sd/-
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Director

Form of Financial Statements (Non-Profit Organisations)
Name of Entity : National Council for Promotion of Urdu Language
Schedules forming part of Receipt & Payment and Income & Expenditure for the Period: 2017-18

(Amount - Rs.)

Schedule 13(D) - Other Income	2017-18		2016-17	
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. Miscellaneous Services (Accreditation)				
4. Miscellaneous Income - Main	213383.93		2719872.07	
- RTI	334.00		530.00	
- Book Fair	407565.00		636161.00	
- Calligraphy	0.00		0.00	
- Liability Cleared	0.00		0.00	
- Excess Recovery Written Off (+)	0.00	0.00	0.00	117.00
- Excess Recovery of Advance (-)	0.00	0.00	0.00	257.00
-Treated mines Income (2016-17)	0.00	257.00	0.00	0.00
-Security Deposit treated Income	0.00	20000.00	0.00	0.00
Total	621282.93	641539.93	3356563.07	3356306.07

Sd/-
(Prof. Syed Ali Karim)
Director

Form of Financial Statements (Non-Profit Organisations)
Name of Entity : National Council for Promotion of Urdu Language
Schedule Prior Period Income 2017-18

Schedule 14 - Prior Period Income		(Amount - Rs.)			
		2017-18		2016-17	
1. Academic Receipts		0.00	0.00	0.00	0.00
2. Inome from Investments		0.00	0.00	0.00	0.00
3. Interest Earned		0.00	0.00	0.00	0.00
4. Other Income		0.00	0.00	0.00	0.00
Total		0.00	0.00	0.00	0.00

Sd/-
(Prof. Syed Ali Karim)
Director

Form of Financial Statements (Non-Profit Organisations)
Name of Entity : National Council for Promotion of Urdu Language
Schedules forming part of Receipts & Payments and Income & Expenditure for the Period: 2017-18

(Amount - Rs.)

Schedule 15 – Establishment Expenses	2017-18		2016-17	
	Receipts & Payments A/c	Income & Expenditure A/c	Receipts & Payments A/c	Income & Expenditure A/c
(a) Salaries and Wages	45429612.00	45429612.00	33098932.00	33098932.00
(b) Allowances and Bonus	464601.00	464601.00	581465.00	581465.00
(c) Interest to Provident Fund	875295.36	875295.36	673134.83	673134.83
(d) Staff Welfare Expenses	1596787.00	1596787.00	1513521.00	1513521.00
(e) Expenses on Employees' Retirement and Terminal benefits	2784444.00	2784444.00	2303504.00	2303504.00
(f) Leave salary and pension contribution (Deputationist)	0.00	0.00	109803.00	109803.00
(g) Employer's Contribution under New Pension Scheme	1617919.00	1617919.00	1076048.00	1076048.00
(h) Interest on New Pension Scheme	0.00	0.00	0.00	0.00
(i) Children Education Allowance	355615.00	355615.00	1011069.00	1011069.00
Total	53124273.36	53124273.36	40367476.83	40367476.83

Sd/-
(Prof. Syed Ali Karim)
Director

NATIONAL COUNCIL FOR PROMOTION OF URDU LANGUAGE

Schedule 15A - Employees Retirement and Terminal Benefits

Amount in Rupees				
	Pension	Gratuity	Leave Encashment	Total
Opening Balance as on	0.00	0.00	0.00	0.00
Addition: Capitalized value of Contributions Received from other Organizations	0.00	0.00	0.00	0.00
Total (a)				
Less: Actual Payment during the Year (b)	0.00	0.00	0.00	0.00
Balance Available on 31.03.18 C (a-b)	0.00	0.00	0.00	0.00
Provision required on 31.03.18 as per Actuarial Valuation (d)				
GPF	11633050.00	23266100.00	10477309.00	45376459.00
NPS	0.00	4554450.00	4419641.00	8974091.00
Total (d)	11633050.00	27820550.00	14896950.00	54350550.00
A. Provision to be made in the current year (d-c)				
B. Contribution to New Pension Scheme	0.00	0.00	0.00	0.00
C. Medical Reimbursement to Retired Employees	0.00	0.00	0.00	0.00
D. Travel to Hometown on Retirement	0.00	0.00	0.00	0.00
E. Deposit Linked Insurance Payment	0.00	0.00	0.00	0.00
Total (A+B+C+D+E)	11633050.00	27820550.00	14896950.00	54350550.00

Note:

1. The total (A+B+C+D+E) in this sub schedule will be the figure against Retirement and Terminal Benefits in Schedule 15.
2. Items B,C,D&E will be accounted on accrual basis and will include bills preferred but outstanding for payment on 31.03.

Sd/-
(Prof. Syed Ali Karim)
Director

Form of Financial Statements (Non-Profit Organisations)
Name of Entity : National Council for Promotion of Urdu Language
Schedules forming part of R&P and Account for the period 2017-18

Schedule 17 - Administrative and General Expenses

Amount in Rupees						
	2017-18			2016-17		
	Non Plan	Plan	Total	Non Plan	Plan	Total
A. Infrastructure						
a) Electricity and Power	1706178.00		1706178.00	1643101.00		1643101.00
b) Water Charge	0.00		0.00	0.00		0.00
c) Insurance	0.00		0.00	2796123.00		2796123.00
d) Rent, Rates and Taxes (including property tax)	3918987.00		3918987.00	1470672.00		1470672.00
B. Communication						
e) Postage and Stationary	529078.00		529078.00	571168.00		571168.00
f) Telephone, Fax and Internet Charges	839043.00		839043.00	896501.00		896501.00
C. Others						
g) Printing and Stationary (consumption)	3136332.00		3136332.00	2185195.00		2185195.00
h) Travelling and Conveyance Expenses	555384.00		555384.00	653029.00		653029.00
i) Hospitality	91198.00		91198.00	84958.00		84958.00
j) Auditors Remuneration	82000.00		82000.00	54650.00		54650.00
k) Professional Charge (Legal)	12650.00		12650.00	285900.00		285900.00
l) Advertisement and Publicity	264520.00		264520.00	860199.00		860199.00
m) Magazines & Journals	73404.00		73404.00	67545.00		67545.00
n) Misc	700723.00		700723.00	1652234.00		1652234.00
a) Packing Charges (Transportation of Book)	269025.00		269025.00	195015.00		195015.00
o) Panal Meeting	875252.00		875252.00	972336.00		972336.00
p) Housekeeping	3377251.00		3377251.00	3099899.00		3099899.00
q) Interest Remitted to Ministry	4314076.13		4314076.13	0.00		0.00
Total	20745101.13		20745101.13	17488525.00		17488525.00

Sd/-
(Prof. Syed Ali Karim)
Director

Form of Financial Statements (Non-Profit Organisations)
Name of Entity : National Council for Promotion of Urdu Language
Schedules forming part of R&P and Account for the period 2017-18

Schedule 18 - Transportation Expenses

Amount in Rupees						
	2017-18			2016-17		
	Non Plan	Plan	Total	Non Plan	Plan	Total
A. Vehicles (owned by institution)						
a) Running Expenses	92484.00		92484.00	0.00		0.00
b) Repair & Maintenance	264513.00		264513.00	324979.00		324979.00
c) Insurance Expenses	0.00		0.00	0.00		0.00
B. Vehicles taken on rent/lease						
a) Rent/lease Expenses	0.00		0.00	0.00		0.00
C. Vehicle (Taxi) hiring Expenses						
Total	356997.00		356997.00	324979.00		324979.00

Sd/-
(Prof. Syed Ali Karim)
Director

Form of Financial Statements (Non-Profit Organisations)
Name of Entity : National Council for Promotion of Urdu Language
Schedules forming part of R&P and Account for the period 2017-18

Schedule 19 - Repairs & Maintenance

Amount in Rupees

	2017-18			2016-17		
	Non Plan	Plan	Total	Non Plan	Plan	Total
a) Buildings	0.00		0.00	0.00		0.00
b) Furniture & Fixtures	577181.00		577181.00	1128002.00		1128002.00
c) Plant & Machinery	0.00		0.00	0.00		0.00
d) Office Equipment	0.00		0.00	0.00		0.00
e) Computers	0.00		0.00	0.00		0.00
f) Laboratory & Scientific Equipment	0.00		0.00	0.00		0.00
g) Audio Visual Equipment	0.00		0.00	0.00		0.00
h) Cleaning Material & Services	0.00		0.00	0.00		0.00
i) Book Binding Charges	0.00		0.00	0.00		0.00
j) Gardening	0.00		0.00	0.00		0.00
k) Estate Maintenance	0.00		0.00	0.00		0.00
l) Others (Specify)	0.00		0.00	0.00		0.00
Total	577181		577181	1128002.00		1128002.00

Sd/-
(Prof. Syed Ali Karim)
Director

Form of Financial Statements (Non-Profit Organisations)
Name of Entity : National Council for Promotion of Urdu Language
Schedules forming part of R&P and Account for the period 2017-18

Schedule 20 - Finance Costs

Amount in Rupees						
	2017-18			2016-17		
	Non Plan	Plan	Total	Non Plan	Plan	Total
a) Bank Charge	3758.00		3758.00	6645.75		6645.75
b) Other (Specify)	0.00		0.00	0.00		0.00
Total	3758.00		3758.00	6645.75		6645.75

Sd/-
(Prof. Syed Ali Ka
Director

Form of Financial Statements (Non-Profit Organisations)
Name of Entity : National Council for Promotion of Urdu Language
Schedules forming part of Receipts & Payments and Income & Expenditure for the Period: 2017-18

(Amount - Rs.)

Schedule 21 (C) – Grants, subsidies & projects etc.	2017-18		2016-17	
	Receipts & Payments A/c	Income & Expenditure A/c	Receipts & Payments A/c	Income & Expenditure A/c
(a) I. Grants given to Institutions/Organisations				
<u>I. Grant-in-Aid (Urdu)</u>				
(1) Calligraphy & Graphic Design	18871401.00	18871401.00	19216114.00	19216114.00
(2) Teaching of Urdu	0.00	0.00	0.00	0.00
(3) Support to Organisations for selected Urdu Promotion Activities	21322105.00	21322105.00	18761192.00	18761192.00
(4) Estt. of Type and Shorthand lab.	0.00	0.00	0.00	0.00
(5) Bulk Purchase	10623317.00	10623317.00	10219351.00	10219351.00
(6) Publication of Manuscripts	6577568.00	6577568.00	6244968.00	6244968.00
(7) Urdu Press Promotion/UNI	44478618.00	44478618.00	55472756.00	55472756.00
(8) Financial Assistant for Project	4062030.00	4062030.00	1564900.00	1564900.00
Total	105935039.00	105935039.00	111479281.00	111479281.00
(a) II. Grants-in-Aid (Arabic & Persian)				
1. Teaching of Arabic/Persian	0.00	0.00	0.00	0.00
2. Support to Organisations for select A/P Promotion Activities	1154950.00	1154950.00	1345078.00	1345078.00
3. Bulk Purchase	355000.00	355000.00	542150.00	542150.00
4. Publication of Manuscripts	726258.00	726258.00	261418.00	261418.00
4. Financial Assistant for Project	105000.00	105000.00	0.00	0.00
Total	2341208.00	2341208.00	2148646.00	2148646.00
Total of (a) I + (a) II	108276247.00	108276247.00	113627927.00	113627927.00

Sd/-
(Prof. Syed Ali Karim)
Director

Form of Financial Statements (Non-Profit Organisations)						
Name of Entity : National Council for Promotion of Urdu Language						
Schedules forming part of Receipts & Payments and Income & Expenditure for the period: 2017-18						
(Amount - Rs.)						
Schedule 21 (C) – Expenditure on Grants, Subsidies & Projects etc.	2017-18			2016-17		
(b) Payments made against fund for various projects	Receipts & Payments A/c	Income & Expenditure A/c		Receipts & Payments A/c	Income & Expenditure A/c	
A. Urdu Promotion Activities						
(i) Establishment of Computerised Calligraphy Trng. Centres	304491875.00	304491875.00		221597027.00	221597027.00	
General -		0.00			0.00	
Capital -		0.00			0.00	
Add Other Charges		0.00	304491875.00		0.00	221597027.00
(ii) Accreditation services		0.00		0.00	0.00	
Add due		0.00			0.00	
Less		0.00	0.00		0.00	0.00
B. Publication						
(i) Publication of Books	2399532.00	2399532.00		3859619.00	3859619.00	
Other Charges	5000.00	5000.00		250000.00	250000.00	
Support for Publication		0.00	2404532.00	0.00	0.00	4109619.00
(iii) Publication of Periodicals	33031134.00	33031134.00		35858352.00	35858352.00	
Add due						
Less			33031134.00			35858352.00
C. Book Promotion/Exhibition	8476385.90	8476385.90		9708924.00	9708924.00	
Add Other Charges			8476385.90			9708924.00
D. Academic Projects/Collaboration	10811967.00	10811967.00		7290178.00	7290178.00	
(1) Short Term Course for Working Urdu Journalism	850074.00	850074.00		1006530.00	1006530.00	
(2) Production & Telecast of Urdu Duniya on T.V.	7237714.00	7237714.00	18899755.00	7784349.00	7784349.00	16081057.00
E. Distance Education						
(1) Correspondence Course (Urdu)	110545933.00	110545933.00		101831331.00	101831331.00	
(2) Diploma in Functional Arabic	65269806.00	65269806.00		57656060.00	57656060.00	
(3) Certificate in Functional Arabic	38908701.00	38908701.00		34101864.00	34101864.00	
(4) Certificate in Persian	1813766.00	1813766.00		1018884.00	1018884.00	
(5) Seminar/Conference/Symposia..	11947327.31	11947327.31		9014798.00	9014798.00	
(6) Vocational Course	1930944.00	1930944.00		1899341.00	1899341.00	
			230416477.31			205522278.00
Total of (b)	597720159.21		597720159.21	492877257.00		492877257.00

Sd/-
(Prof. Syed Ali Karim)
Director

Form of Financial Statements (Non-Profit Organisations)
Name of Entity : National Council for Promotion of Urdu Language
Schedules forming part of Income & Expenditure for the period: 2017-18

Schedule - 22 : PRIOR PERIOD EXPENSES

Particulars	Amount in Rupees					
	Current Year			Previous Year		
	Non Plan	Plan	Total	Non Plan	Plan	Total
1. Establishment Expenses	0.00	0.00	0.00	0.00	0.00	0.00
2. Academic Expenses	0.00	0.00	0.00	0.00	0.00	0.00
3. Administrative Expenses	0.00	0.00	0.00	0.00	0.00	0.00
4. Transport Expenses	0.00	0.00	0.00	0.00	0.00	0.00
5. Repairs & Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
6. Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00

Sd/-
(Prof. Syed Ali Karim)
Director

Form of Financial Statements (Non-Profit Organisations)
Name of Entity : National Council for Promotion of Urdu Language
Schedules forming part of Receipts & Payments for the period 2017-18

SCHEDULE B

(Amount - Rs.)

Other Payments (Loans & Advances)	2017-18		2016-17	
	Receipts	Payments	Receipts	Payments
Temporary advance to Staff & Others for Workshop, Seminar, Meetings, Book Fairs, Exhibition, Conference, etc.	7077069.00	8050682.00	13640037.00	14416972.00
House building advance	0.00	0.00	0.00	0.00
Conveyance advance	4800.00	0.00	17776.00	0.00
Festival advance	56350.00	40500.00	74600.00	63000.00
Computer Advance	6000.00		6000.00	0.00
Total	7144219.00	8091182.00	13738413.00	14479972.00

Sd/-
(Prof. Syed Ali Karim)
Director

Form of Financial Statements (Non-Profit Organisations)
Name of Entity : National Council for Promotion of Urdu Language
Schedules forming part of Receipts & Payments for the period 2017-18

SCHEDULE C

(Amount - Rs.)

Misc Receipts (Debt, Deposit & Remittances)	2017-18		2016-17	
	Receipts	Payments	Receipts	Payments
1. GPF				
(a) Subscription	3351200.00	3351200.00	2707200.00	2707200.00
(b) Advance	72600.00	72600.00	70400.00	70400.00
2. Income Tax				
(a) Salaries	2684120.00	2684120.00	1221142.00	1221142.00
(b) Others	5627859.00	5624573.00	4972725.00	4962380.00
3. CGEIS (Deputationist)	1728.00	1728.00	1728.00	1728.00
4. NCPUL GIS	103035.00	103035.00	113490.00	113355.00
5. License fee	13920.00	13920.00	13920.00	13920.00
6. Remittance from SRB Hyd. to Hq.	0.00	0.00	0.00	0.00
7. Remittance to SRB Hyd. from Hq.	0.00	0.00	0.00	0.00
8. Other recoveries (Court's Attachment)	24000.00	24000.00	24000.00	24000.00
9. Interest on MCA	0.00	0.00	0.00	0.00
10. Earnest money/Security Deposit.	2800000.00	2250000.00	3326432.00	2142932.00
11. Payments to creditors for cancelled cheque	0.00	0.00	0.00	0.00
12. Dearness Relief Fund	0.00	0.00	0.00	0.00
13. Creditors for cancelled cheques	0.00	0.00	0.00	0.00
14. Employees' Contribution under New Pension Scheme	1617919.00	1617919.00	1076048.00	1076048.00
15. Water Charges (Deputationist)	5400.00	5400.00	5400.00	5400.00
16. LIC (Deputationist)	0.00	0.00	0.00	0.00
17. Computer Advance (Deputationist)	9996.00	9996.00	9996.00	9996.00
18. Electricity Charges (Deputationists)	0.00	0.00	0.00	0.00
19. Motor Car Advance (Deputationists)	10800.00	10800.00	10800.00	10800.00
20. House Building Advance (Deputationists)	0.00	0.00	0.00	0.00
21. Welfare Fund (Deputationists)	600.00	600.00	600.00	600.00
22. GPF Subscriptions (Deputationists)	392000.00	392000.00	322000.00	322000.00
23. DUCTSL (Deputationists)	12000.00	12000.00	60396.00	60396.00
24. C.G.H.S (Deputationists)	3900.00	3900.00	3900.00	3900.00
25. G.I.S (Deputationists)	9600.00	9600.00	9600.00	9600.00
26. Income Return	0.00	0.00	0.00	0.00
27. Excess Deposit by Staff Refunded	0.00	0.00	0.00	0.00
Total	16740677.00	16187391.00	13949777.00	12755797.00

Sd/-
(Prof. Syed Ali Karim)
Director

Name of Entity : National Council for Promotion of Urdu Language
Schedules forming part of Income & Expenditure for the Period: 2017-18

(Amount - Rs.)

Schedule (D) - Increase/Decrease in Stock of Finished Goods & Work In Progress	2017-18		2016-17	
1. Closing Stock				
Finished Goods	25480435.78		25420160.49	
Work in Progress	4581910.75	30062346.53	5086108.80	30506269.29
2. Less: Opening Stock				
Finished Goods	25420160.49		25777758.46	
Work in Progress	5086108.80	30506269.29	4343440.96	30121199.42
Total	-443922.76	-443922.76	385069.87	385069.87

Sd/-
(Prof. Syed Ali Karim)
Director

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)
Name of the Entity: NATIONAL COUNCIL FOR PROMOTION OF URDU LANGUAGE

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED 31st March, 2018

SCHEDULE 23 -SIGNIFICANT ACCOUNTING POLICIES

Accounting Convention

The financial statements have been prepared on the basis of cost convention and on the accrual method of accounting except the accounts on General Provident Fund of the NCPUL (analogous to GPF of the Govt. of India), where interest received during the year on investment has been allocated as interest to the GPF of the employees, are being accounted for on actual cash basis. Consolidated grant-in-aid under Non-Plan Head is disbursed by the Government of India, Ministry of Human Resource Development to the Council irrespective of the Capital or Revenue Heads. Expenditure on purchase of assets had been shown as Capital while the rest under Revenue Head for the convenience in Accounting.

1. Inventory Valuation

- 1.1 Stores and spares are valued at cost.
- 1.2 Raw Materials, Semi-finished goods and finished goods are valued at cost.

2. Fixed Assets

- 2.1 Fixed assets are stated at cost of acquisition and incidental and direct expenses.

3. Depreciation

- 3.1 Depreciation has been provided on written down value as per rates specified in the Income Tax Rules, 1962.
- 3.2 In respect of additions to/ deductions from fixed assets during the period, depreciation has been considered as per the provisions of Income Tax Act 1961.

4. Accounting for Sales

Sales are net of sales returns, rebate and trade discounts.

5. Govt. Grants/Subsidies

The Council being fully funded by the Govt. of India, Govt. grants are accounted on realization.

6. Lease

Lease rental are expensed with reference to lease terms for land.

- 7. Provisions of Pension Gratuity and Leave encashment as per Schedule-3 Provisions have been provided.

Sd/-

(Prof.Syed Ali Karim)
Director

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)
Name of the Entity: NATIONAL COUNCIL FOR PROMOTION OF URDU LANGUAGE
SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED 31st March, 2018

SCHEDULE - 24 - CONTINGENT LIABILITIES AND NOTES ON ACCOUNT

A. Contingent Liabilities

B. Notes on Accounts

1. Receipts and Payments account of National Monitoring Committee on Minorities Education, Ministry of HRD, Department of Higher Education (Minority Cell) is attached with this account. (Page 35)
2. Receipts and Payments accounts for 2017-18 of sponsor project of Ministry of Electronics and Information Technology, New Delhi are annexed with this Account. (Page 36)
3. The Council has unspent balance of Rs. 16,13,863.75 out of above projects of Ministry of Electronics and Information Technology, New Delhi as on 31.03.2018
4. Receipts and Payments accounts Income & Expenditure and Balance Sheet of GPF as well as Receipts and Payments accounts and Balance Sheet of NPS are annexed with this account. (Page 37 to 41)
5. **Current Assets, Loans & Advances**

In the opinion of the Council, 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.

6. Taxation

In view of there being no taxable Income under the Income Tax Act. 1961, no provision for Income Tax has been considered necessary.

7. Corresponding figures for the previous year have been regrouped / re-arranged where necessary.

8. Schedule 1 to 22 (except those not relevant to NCPUL) are annexed to and form integral part of Balance Sheet as at 31st March, 2018 and the Income & Expenditure Account for the year ended on that date.

Sd/-

(Prof. Syed Ali Karim)
Director

Form of Financial Statements (Non-Profit Organisations)
Name of Entity : National Council for Promotion of Urdu Language
Receipts & Payments for the period 2017-18

RECEIPTS	2017-18	2016-17	PAYMENTS	2017-18	2016-17
1. Opening Balances			1. Expenses		
a) Cash Balances	5000.46	7268.46	a) Establishment Expenses (Sch-15)	53124273.36	40367476.83
b) Bank Balances			b) Academic Expenses	0.00	0.00
i. In Current Accounts			c) Administrative Expenses (Sch-17)	20745101.13	17488525
ii. In Deposit Accounts			d) Transportation Expenses (Sch-18)	356997.00	324979.00
iii. Saving Accounts	54215097.81	85453755.49	e) Repairs & Maintenance (Sch-19)	577181.00	1128002.00
			f) Prior Period Expenses	0.00	0.00
			g) Finance Cost (Sch-20)	3758.00	6645.75
2. Grants Received			2. Payments against Earmarked/Endowment Funds	0.00	0.00
a) From Government of India (Sch-10)	700000000.00	620000000.00			
b) From State Government					
c) From Other Sources (details)					
(Grants for capital & revenue exp/to be shown separately if available)					
3. Academic Receipts (Sch-09)	49983641.26	39458604.00	3. Payments against Sponsored Projects/Schemes	0.00	0.00
4. Receipts against Earmarked/Endowment Funds	0.00	0.00	4. Payments against Sponsored Fellowships/Scholarships	0.00	0.00
5. Receipts against Sponsored Project/Schemes	0.00	0.00	5. Investments and Deposits made	0.00	0.00
			a) Out of Earmarked/Endowments Funds		
			b) Out of Own Funds (Investments - Others)		
6. Receipts against Sponsored Fellowships and Scholarships	0.00	0.00	6. Term Deposits with Scheduled Banks	0.00	0.00
7. Income on Investments from	0.00	0.00	7. Expenditure on Fixed Assets and Capital Work in Progress		
a) Earmarked/Endowment Funds			a) Fixed Assets	1762997.00	36017293.00
b) Other Investment			b) Capital Works - in- Progress		

8. Interest Received on			8. Other Payments Including Statutory Payments (Sch-C)	16187391.00	14479972.00
a) Bank Deposits					
b) Loans and Advances					
c) Savings Bank Accounts (Sch-12)	2118213.80	4314076.13			
9. Investments Encashed	0.00	0.00	9. Refunds of Grants	0.00	0.00
10. Term Deposits with Scheduled Banks Encashed	0.00	0.00	10. Deposits and Advances (Sch-B)	8091182.00	12755797.00
11. Other Income (including Prior Period Income)	0.00	0.00	11. Other Payments (Sch -21 C)	705996406.21	606505184.00
12. Deposits and Advances (Sch-B)	7144219.00	13738413.00	12. Closing Balances		
			a) Cash In Hand	5000.00	5000.46
			b) Bank Balances		
			In Current Accounts		
			In Saving Accounts	27508962.56	54215097.81
			In Deposit Accounts		
13. Miscellaneous Receipts Including Statutory Receipts	16740677.00	13949777.00			
(Sch- C)					
14. Any Other Receipts					
I) Sale of Council for Publication (Sch-13-B)	3531117.00	3015515.70			
II) Misc Income (Sch-13-D)	621282.93	3356563.07			
Total	834359249.26	783293972.85	Total	834359249.26	783293972.85

Sd/-
(Prof. Syed Ali Karim)
Director

Form of Financial Statements (Non-Profit Organisations)
Name of Entity : National Council for Promotion of Urdu Language
Pension and Retirement Benefit
Receipt & Payment Account for 2017-18

Receipt		Payment	
Schedule 26			
Opening Balance as on 01.04.17	720259.00		
Interest from Bank (01.04.17 to 31.03.18)	26828.00	Closing Balance (A/c NO - 33517122984)	747087.00
Total	747087.00		747087.00

Sd/-
(Prof. Syed Ali Karim)
Director

Form of Financial Statements (Non-Profit Organisations)
Name of Entity : National Council for Promotion of Urdu Language
Pension and Retirement Benefit
Balance Sheet as at 31st March 2018

Liability		Assets	
Schedule 26			
Opening Balance	720259.00		
Interest from Bank (01.04.17 to 31.03.18)	26828.00	Closing Balance (A/c NO - 33517122984)	747087.00
Total	747087.00		747087.00

Sd/-
(Prof. Syed Ali Karim)
Director

Form of Financial Statements (Non-Profit Organisations)
Name of Entity : National Council for Promotion of Urdu Language

(National Monitoring Committee for Minorities Education)
(Ministry of HRD, Deptt of Higher Education)
(Minority Cell)

Receipts & Payments Account for the period 2017-18

RECEIPTS			PAYMENTS		
2017-18			2017-18		
Opening Balance	113103.14		Honorarium/Salary	861712.00	
			Contingencies	97761.00	
Grant from Ministry	865000.00		Refund of Loan	0.00	
Loan from NCPUL	0.00	978103.14			959473.00
Income Tax		301.00	Income Tax		301.00
Misc		0.00	Bank Charge		383.50
Interest from Bank		1908.00	Advance		0.00
			Closing Balance		20154.64
Total	Rs.	980312.14		Rs.	980312.14

Sd/-
(Prof. Syed Ali Karim)
Director

NATIONAL COUNCIL FOR PROMOTION OF URDU LANGUAGE

Project Name : "Skill development in Electronics |Hardwares"

Sponsored by

Ministry of Electronics and Information Technology

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR 2017-18

RECEIPTS	2017-18	2016-17	PAYMENTS	2017-18	2016-17
OPENING BALANCE	2911734.50	21214203.00			
			Capital (Laboratory Setup)	414742.00	5745877.00
			Office Expenses	0.00	750000.00
Grant Received from Ministry	34117243.00	29448604.00	Manpower	24201193.00	25904820.00
			Course Material	970461.00	778456.00
Interest Received from Bank	263935.00	794237.00	Consumables	1885258.00	449630.00
			Overhead & Contingencies	8686563.00	35743475.00
Advances Recovered	83550.00	7.00	Advances paid	43500.00	0.00
Fees	783102.00	1329423.00	Fees	365239.00	2339010.00
			Security Deposit(EMD)	0.00	700000.00
Miscellaneous	25000.00	461684.00	Miscellaneous	0.00	529904.00
			Bank Charges	3744.75	1270.50
Income Tax (Others)	286561.00	416730.00	Income Tax (Others)	286561.00	416730.00
			CLOSING BALANCE	1613863.75	2911734.50
TOTAL	Rs. 38471125.50	53664888.00		Rs 38471125.50	Rs 53664888.00

National Council for Promotion of Urdu Language
General Provident Fund - Receipts and Payments Account for the year 2017-18

RECEIPTS		Rs.	PAYMENTS		Rs.
I. Opening Balance as on 1st April, 2017 (GPF SB A/c. No. 90092010046795)		4590110.00	I. General Provident Fund		
			a) Final withdrawals	0.00	
			b) Advance	0.00	
			c) Final Part Withdrawals	<u>2220000.00</u>	2220000.00
II. General Provident Fund			II. Investment		4500000.00
a) Subscriptions	3351200.00		III. Refund of Unauthorised Receipt		0.00
b) Recovery of Advance	72600.00	3423800.00	IV. Bank Charges		0.00
III. Investments of FDR		0.00	GPF Accounts		181.00
IV. Interest			IV. Closing Balance as on		
a) (GPF SB A/c. No. 90092010046795)	248468.88		31st March, 2018		
b) Interest on Investment	189045.76		(GPF SB A/c. No. 90092010046795)		2606720.00
c) Interest from NCPUL	<u>875295.36</u>	1312810.00			
d) To GPF		181.00			
Total		9326901.00	Total		9326901.00

Sd/-
(Prof. Syed Ali Karim)
Director

NATIONAL COUNCIL FOR PROMOTION OF URDU LANGUAGE

General - Provident Fund

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/18

Expenditure	Amount	Income	Amount
Interest Credited to:		Interest earned on Investment (Inv)	189045.76
GPF Account	1312810.00	Interest earned on Saving (SB)	248468.88
		Interest charge from NCPUL	875295.36
		Add: Interest Accrued on FDR's with (SBI) (Net of TDS)	281994.00
Excess of Income over Expenditure	281994.00	Excess of Expenditure over Income	0.00
Total	1594804.00		1594804.00

Sd/-
(Prof. Syed Ali Karim)
Director

National Council for Promotion of Urdu Language
Assets and Liabilities Accounts of General Provident Fund for the Period ending 31st March, 2018

LIABILITIES		Rs.	ASSETS		Rs.
G.P.F. Subscriptions			Investment		
Opening Balance	6355991.00		a) Deposit in Public Sector Bank		3800000.00
			Add during the year		
			Less FDR Encashed		
Recd. During the year	3423800.00		Fixed Deposit (SBI) (2015-16)		3400000.00
Less - Paid during the year	2220000.00		Fixed Deposit (SBI) (2016-17)		5000000.00
Less - Excess credited	201.00	7559590.00	Fixed Deposit (SBI) (2017-18)		4500000.00
			b) Interest Accrued of FDR (Net of TDS)		
			OB	441504.42	
			Add Accrued	281994.00	723498.42
			Less excess Assets created		201.00
			Closing Balance		
			Cash at Banks		
			(GPF SB A/c. No. 90092010046795		2606720.00
Interest					
Opening Balance	10434119.00				
Recd. During the year	1312810.00	11746929.00			
Interest Recovevable from SBI - FDR's					
O.B	441504.42	723498.42			
Add Accrued	281994.00				
Total		20030017.42	Total		20030017.42

Sd/-
(Prof. Syed Ali Karim)
Director

National Council for Promotion of Urdu Language
New Pension Scheme - Receipts and Payments Account for the year 2017-18

RECEIPTS		Rs.	PAYMENTS		Rs.
Schedule 27 (i)					
I. Opening Balance as on April 1, 2017 (NPS SB A/c. No. 90092010177616)		346149.23	NPS-Trust Account A/c No. 2020852		
II. New Pension Scheme			Refund Employees contribution		0.00
a) Employees' Contribution	39521.00				
b) Employer's Contribution	39521.00	79042.00	Bank Charge		60.00
III. Interest			II. Closing Balance as on 31st March, 2018 (NPS SB A/c. No. 90092010177616)		
a) (NPS SB A/c. No. 90092010177616)	15682.15	15682.15			440813.38
b) Interest on Investment	0.00	0.00			
c) Interest from NCPUL	0.00	0.00			
TOTAL		440873.38	TOTAL		440873.38

Sd/-
(Prof. Syed Ali Karim)
Director

National Council for Promotion of Urdu Language
New Pension Scheme - Balance Sheet for the period ending 31st March 2018

LIABILITIES		Rs.	ASSETS			Rs.
Schedule 27(ii)						
N.P.S. Scheme						
Opening Balance	346149.23					
Add. During the year	79042.00					
Add Interest	15682.15	440873.38				
Less Bank Charge	60.00	60.00				
			Closing Balance			
			Cash at Banks			
			(NPS SB A/c. No. 90092010177616)			440813.38
TOTAL		440813.38	TOTAL			440813.38

Sd/-
(Prof. Syed Ali Karim)
Director

**Separate Audit Report of the Comptroller & Auditor General of India on the
Accounts of National Council for Promotion of Urdu Language, New Delhi for the year ended 31 March 2018**

We have audited the attached Balance Sheet of National Council for Promotion of Urdu Language, New Delhi as at 31 March 2018, the Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under Section 20(1) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971. The audit has been entrusted for the period up to 2020-21. These financial statements are the responsibility of the Council's management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This Separate Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc, if any, are reported through Inspection 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, evidence supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

4. Based on our audit, we report that:

- i We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - ii The Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report have been drawn up in the format prescribed by the Government of India, Ministry of Human Resource Development.
 - iii In our opinion, proper books of accounts and other relevant records have been maintained by the National Council for Promotion of Urdu Language, New Delhi in so far as it appears from our examination of such books.
- (iv) We further report that

A. Income and Expenditure Account

A.1 Expenditure

Expenses pertaining to the year 2016-17 amounting to Rs. 3.88 crore were booked in the account as current year expenses instead of prior period expenses by NCPUL. This has resulted in understatement of prior period expenses and overstatement of current expenses by Rs. 3.88 crore. The issue has been pointed out in the audit report for the year 2016-17 but no action has been taken in this regard.

B. General

B.1 Ministry of Electronics and Information Technology (earlier Ministry of Communication and Information Technology) released grants amounting to Rs. 7.51 crore, Rs. 5.81 crore, 2.94 crore and Rs. 3.41 crore to NCPUL during the years 2013-14, 2015-16, 2016-17 and 2017-18 respectively for implementation of the project "Skill Development in Electronic Hardware". The Council is maintaining only Receipts and Payments accounts of the Project. The issue has been pointed out in previous reports but no action has been taken in this regard.

During the current year, an amount of Rs. 4.15 lakh has been shown as capital expenditure (Laboratory set up) in the Receipts & Payments Account of the Project but these fixed assets have not been disclosed in the accounts. The fixed assets created out of this sponsored project, being the property of the sponsoring ministry, needs to be disclosed in the Notes on Accounts. Further, the unutilised grant-in-aid of Rs. 16.14 lakh as on 31 March 2018 has not been shown as liability in the accounts. The same needs to be shown under Current Liabilities and Provisions with corresponding Current Assets- Bank Balances.

B.2 Schedule-10 (Grants/Subsidies) pertaining to grants was not drawn correctly as no revenue expenditure and only capital expenditure of Rs. 17.63 lakh was shown instead of total expenditure of Rs. 78.26 crore. As per Income and Expenditure Account the grant/subsidies was shown as Rs.69.82 crore however, the same was shown as Rs. nil in Schedule-10. Moreover, there was no unutilized grant at the year end however, it was shown as Rs. 69.82 crore.

B.3 Bank Reconciliation

Scrutiny of the bank reconciliation statements revealed the following:

- (i) The cheques and demand drafts amounting to Rs. 14.38 lakh deposited in the bank during the period from May 2005 to December 2017 were not credited by bank. The same needs to be pursued immediately with the bank.
- (ii) Cheques/Demand Drafts amounting to Rs. 14.72 lakh issued during the period November 2006 to December 2017 but not presented to bank for payment should be written back and shown as liability in the accounts, as they have become time barred.

B.4 Provision for retirement benefits was not made on the basis of actuarial valuation as prescribed in AS-15 as well as Format of accounts approved by MHRD.

B.5 As per format of accounts prescribed by the MHRD, the depreciation on fixed assets is provided on Straight Line Method and rates specified therein. However, The Council has charged the depreciation on fixed assets on Written Down Value and at the rates specified in Income Tax Rules 1962 which is in contravention of format of accounts prescribed by the MHRD.

C. Grant-in-aid

- (i) During 2017-18, the National Council for Promotion of Urdu Language (NCPUL) received grants amounting to Rs. 70.00 crore (Non-Plan General Rs. 64.50 crore and Non-Plan NER: Rs. 5.50 crore) from the Government of India, Ministry of Human Resource Development, Department of Higher Education (Language Division), out of which an amount of Rs. 9.65 crore was received in the month of March 2018. It had nil opening balance. Out of total funds of Rs. 70.00 crore, it utilized Rs. 78.26 crore (Non-Plan General: Rs. 72.76 crore, Non-Plan NER: Rs. 5.50 crore). The excess expenditure of Rs. 8.26 crore under Non-Plan-General was met from own receipt.
- (ii) The Council has also received grant-in-aid of Rs. 3.41 crore from the Ministry of Electronics and Information Technology (earlier Ministry of Communication and Information Technology) for Skill Development in Electronics Hardware. It has an opening balance of Rs. 29.12 lakh under this project and generated internal receipts of Rs. 11.56 lakh during 2017-18. Out of total funds of Rs. 3.82 crore the Council had incurred an expenditure of Rs. 3.66 crore during the year leaving a balance of Rs. 16.14 lakh. However, no UC was submitted to the Ministry.
- (iii) Similarly, the Council has also received grant-in-aid of Rs. 8.65 lakh from the Ministry of HRD, Deptt of Higher Education (Minority Cell) for National Monitoring Committee for Minority Education. It had an opening balance of Rs. 1.13 lakh and generated internal receipts of Rs. 0.02 lakh during 2017-18. Out of total fund of Rs. 9.80 lakh, the Council had incurred an expenditure of Rs. 9.60 lakh during the year leaving a balance of Rs. 0.20 lakh.

D. Management letter: - Deficiencies which have not been included in the Audit Report have been brought to the notice of the Director, NCPUL through a management letter issued separately for remedial/corrective action.

- v Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income and Expenditure Account and Receipts and Payments Account dealt with by this report are in agreement with the books of accounts.
- vi In our opinion and to the best of our information and according to the explanation given to us, the said financial statements read together with 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:

- a. in so far as it relates to the Balance Sheet, of the state of affairs of the National Council for Promotion of Urdu Language as at 31 March 2018; 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

Sd/-

**Director General of Audit
Central Expenditure**

Place: New Delhi

Dated: 09.07.2019

Annexure to Separate Audit Report

1 Adequacy of internal audit system

Internal Audit is being done by the Council and it is inadequate as no internal audit is being conducted by the Ministry and there was no internal audit manual. Further, there was no review meeting taken by the Head of Department.

2. Adequacy of internal control system

Internal Control System of the Council is inadequate as:

- Bank reconciliation needs follow up.
- 13 external audit paras pertaining to the period 2004-05 to 2008-09 were outstanding as on 31.03.2018

3. System of physical verification of assets

Physical verification of the fixed assets for the year 2017-18 has been conducted.

4. System of physical verification of inventory

The physical verification of books and publication, stationery & consumables items has been conducted for the year 2017-18.

5. Regularity in payment of statutory dues

No payment over six months in respect of statutory dues was outstanding as on 31.03.2018.