

FINANCIAL STATEMENTS OF ACCOUNTS FOR THE YEAR 2018-19



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
Telephone No. 011-49539000 (20 lines), Fax:- 011-49539099

NATIONAL COUNCIL FOR PROMOTION OF URDU LANGUAGE

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Form of Financial Statements (Non-Profit Organisations)
Name of Entity : **National Council for Promotion of Urdu Language**
Balance Sheet as at : 31st March, 2019

			Amount in Rupees
SOURCES OF FUNDS	Schedule	2018-19	2017-18
Corpus/Capital Fund	1	41754690.22	45479941.29
Designated/Earmarked/Endowment Funds	2	0.00	0.00
Current Liabilities & Provisions	3	61434664.00	57653290.00
Pension and Retirement Benefits		773581.00	747087.00
Total		103962935.22	103880318.29

APPLICATION OF FUNDS	Schedule	Current Year	Previous Year
Fixed Assets			
Tangible Assets	4	42705210.86	40753802.45
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	59796143.36	60194245.84
Loans, Advances & Deposits	8	688000.00	2185183.00
Pension and other Retirement Benefits		773581.00	747087.00
Total		103962935.22	103880318.29

Sd/-
(Dr. Aquil Ahmad)
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, 2019

Amount in Rupees

Particular	Schedule	2018-19	2017-18
INCOME			
Academic Receipts	9	37999198.00	49744331.26
Grants/Subsidies	10	680109963.00	698237003.00
Income from Investments	11	0.00	0.00
Interest Earned	12	1445738.77	2118213.80
Other Income	13	2739894	3463741.93
Prior Period Income	18	0.00	0.00
Increase/Decrease in Stock of Finished Goods & Work in Progress	(-)	1277986.49	443922.76
Total		721016807.28	753119367.23
EXPENDITURE			
Staff Payments & Benefits (Establishment Expenses)	15	49673924.00	53124273.36
Retirement Terminal Benefit	15A	5256984.00	54350550.00
Administrative and General Expenses	17	16867319.61	20745101.13
Transportation Expenses	18	355998.00	356997.00
Repairs & Maintenance	19	810493.00	577181.00
Finance Costs	20	25429.40	3758.00
Depreciation	4	21938628.59	16885330.03
Other Expenses	21	653703318.75	705996406.21
Prior Period Expenses	22	0.00	0.00
Total		748632095.35	852039596.73
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	-27615288.07	-98920229.50

Sd/-
(Dr. Aquil Ahmad)
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, 2019

(Amount - Rs.)

	2018-19	2017-18
<u>Schedule 1 — Corpus/Capital Fund</u>		
Balance as at the beginning of the year	45479941.29	142637173.79
Add: Grants Government of India to the extent utilized for capital expenditure	23890037.00	1762997.00
Add: Other Additions		
Add: Excess of Income over expenditure transferred from the Income & Expenditure Account		
Total	69369978.29	144400170.79
(Deduct) Deficit transferred from the Income & Expenditure Account	27615288.07	98920229.50
Balance as at the Year end	41754690.22	45479941.29

Sd/-
(Dr. Aquil Ahmad)
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, 2019

Schedule 'A'

(Amount - Rs.)

A. Fixed Assets (Sub-Para Sch-4)		
(1) Building (work in progress)		
(2) Library Books		31667.00
(3) Computer & Peripherals		1232004.00
(4) Furniture & Fixtures		
(a) Furniture		148297.00
(b) Desert Coolers		
(c) Water Cooler		
(d) Heat Convector		
(e) Water Purifier/Aqua Guard		
(5) Office Equipment		212222.00
(6) Electric Installations		
(7) Vehicles		
(8) Computer Software/ Hardware under CAM-DTP Scheme for the year 2017-18		22265847.00
(9) Mobile		
Total A		23890037.00
B Current Assets		
Council's Publications		
(a) Finished products		
Less disposed off		
(b) Raw Material		
Total B		
Total A & B		23890037.00

Sd/-
(Dr. Aquil Ahmad)
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, 2019

(Amount -Rs.)

	2018-19	2017-18
Schedule 3 — Current Liabilities and Provisions		
A. Current Liabilities		
1. Acceptances		
2. Sundry Creditors :		
a) For Goods		
b) Others	1827130.00	3302740.00
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)	1827130.00	3302740.00
B. Provisions		
1. For Taxation		
2. Gratuity	17970800.00	27820550.00
3. Superannuation Pension	25171750.00	11633050.00
4. Accumulated Leave Encashment	16464984.00	14896950.00
5. Trade Warranties/ Claims		
6. Others (Specify)		
Total (B)	59607534.00	54350550.00
Total (A+B)	61434664.00	57653290.00

Sd/-
(Dr. Aquil Ahmad)
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, 2019

SCHEDULE 3 C UNUTILISED GRANTS FROM UGC, GOVERNMENT OF INDIA AND STATE GOVERNMENTS

	Amount in Rupees	
	Current Year	Previous Year
A. Plan Grants: Government of India Balance B/F Add: Receipts during the year	Nil	Nil
Total (a)		
Less Refunds Less: Utilized for Revenue Expenditure Less: Utilized for Capital Expenditure	Nil	Nil
Total (b)		
Unutilized Carried foreard (a-b)		
B. UGC Grants: Plan Balance B/F Receipts during the year	Nil	Nil
Total (c)		
Less Refunds Less: Utilized for Revenue Expenditure Less: Utilized for Capital Expenditure	Nil	Nil
Total (d)		
Unutilized Carried forward (c-d)	Nil	Nil

C. UGC Grants Non Plan Balance B/F Receipts during the year	Nil	Nil
Total (e)		
Less: Refunds Less: Utilized for Revenue Expenditure Less: Utilized for Capital Expenditure	Nil	Nil
Total (f)		
Unutilized Carried forward (e-f)		
D. Grants from State Govt. Balance B/F Add: Receipts during the year	Nil	Nil
Total (g)		
Less: Utilized for Revenue Expenditure Less: Utilized for Capital Expenditure	Nil	Nil
Total (h)		
Unutilized Carried forward (g-h)		
Grand Total (A+B+C+D)	Nil	Nil

Notes:-

- Unutilized grants includes advances on Capital Account
- Unutilized grants include grants received in advance for the next year
- Unutilized grants are represented on the assets side by bank balance, short term deposit with banks and advances on Capital account

Sd/-
(Dr. Aquil Ahmad)
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, 2019

(Amount - Rs.)

SCHEDULE 4 - FIXED ASSETS										
Description	Gross Block					Depreciation			Net Block	
	Cost/ valuation as at 1st April 2018	Additions during the year	Deductions during the year-end	Cost/ valuation at 31st March 2019	As at 1st April 2018	On Additions during the year	On Deduction during the year	Total up to 31st March 2019	As at the 31st March 2019	As at the 31st March 2018
A. Fixed Assets :										
1. Land :										
a) Freehold										
b) Leasehold	947517.00	0.00	0.00	947517.00	0.00	0.00	0.00	0.00	947517.00	947517.00
2. Buildings :	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
a) On Freehold Land	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) On Leasehold Land	39216819.00	0.00	0.00	39216819.00	13142560.57	1303712.92	0.00	14446273.49	24770545.51	26074258.43
c) Ownership Flats/ Premises	0.00	0.00	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	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	0.00	0.00
3. Plant machinery & Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Vehicles	3267400.00	0.00	0.00	3267400.00	1716184.09	232682.38	0.00	1948866.47	1318533.53	1551215.91
5. Furniture, Fixtures	2896946.00	148297.00	75405.00	2969838.00	1465558.87	157968.41	75405.00	1548122.28	1421715.72	1431387.13
6. Office Equipment	1968392.00	212222.00	0.00	2180614.00	1179650.70	150144.49	0.00	1329795.19	850818.81	788741.30
7. Computer/ Peripherals	6067824.00	1232004.00	0.00	7299828.00	5890896.27	845359.03	0.00	6736255.30	563572.70	176927.73
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	1579199.25	31667.00	0.00	1610866.25	1319629.77	174741.88	0.00	1494371.65	116494.60	259569.48
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	22265847.00	0.00	240629539.00	208839506.53	19074019.48	0.00	227913526.01	12716012.99	9524185.47
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	280746469.25	23890037.00	75405.00	304561101.25	239992666.80	21938628.59	75405.00	261855890.39	42705210.86	40753802.45
Previous Year										
B. Capital Work-in-Progress										
Total									42705210.86	40753802.45
(Note to be given as to cost of assets on hire purchase basis (included above)).										

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

Sd/-
(Dr. Aquil Ahmad)
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, 2019

(Amount - Rs.)

Schedule 5 - Investment - Others	2018-19	2017-18
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/-
(Dr. Aquil Ahmad)
 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, 2019

(Amount - Rs.)

Schedule 7 - Current Assets		2018-19		2017-18	
A. Current Assets :					
1. Stock					
a) Stores and Spares					
b) Loose Tools					
c) Stock-in-trade					
	Opning Balance	25480435.78			
	Addition	2368539.45			
	Disposed of	3040016.49	24808958.74	25480435.78	
	Raw Material	3975401.30			
		<u>3975401.30</u>	28784360.04	<u>4581910.75</u>	30062346.53
2. Sundry Debtors :					
a) Debts Outstanding for a period exceeding six months		2389149.00		2617936.75	
b) Others			2389149.00		2617936.75
3. Cash Balances in hand (including cheques/drafts and imprest)		5000.00	5000.00	5000.00	5000.00
4. Bank Balances :					
a) With scheduled banks :					
- On Current Accounts					
- On Deposit Accounts (includes margin money)					
- On Savings Accounts (Main Account)		28617634.32	28617634.32	27508962.56	27508962.56
b) With non-scheduled banks :					
- On Current Accounts					
- On Deposit Accounts					
- On Savings Accounts					
5. Post Office-Savings Accounts					
Total			59796143.36		60194245.84

Sd/-
(Dr. Aquil Ahmad)
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, 2019

(Amount - Rs.)

Schedule 8 - Loan & Deposits	2018-19	2017-18
1. Advanc to employees: (Non-interest bearing)		
a) Salary		
b) Festival	0.00	4500.00
c) Medical Advance		
d) Other (to be specified)	688000.00	2178683.00
2. Long Term Advances to employees: (Interest bearing)		
a) Vehicle loan		
b) Home loan		
c) Others (to be specified)	0.00	2000.00
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	0.00	0.00
4. Prepaid Expenses	0.00	0.00
a) Insurance		
b) Other Expenses		
5. Deposits	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
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
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
Total	688000.00	2185183.00

Sd/-
(Dr. Aquil Ahmad)
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: 2018-19

Schedule 9 - Academic Receipts	2018-19		2017-18	
	Receipts & Payment	Income & Expenditure	Receipts & Payment	Income & Expenditure
1. Entrance Fees				
2. Annual Fees/ Subscriptions (Periodicals)	6358438.00		6709691.00	
3. Seminar/ Program Fees				
4. Consultancy Fees		6358438.00		6709691.00
5. Others (Specify)/ Fees				
Urdu Correspondence Course Fees.	13915215.00		21584643.00	
Diploma/certificate in Functional Arabic Fees.	3653620.00		8934660.00	
One Year Persian Language	196420.00		282000.00	
Examination Fees. (NCPUL'S Centres)	12451405.00		10787689.00	
Examination Fees. (Accreditation Centres)				
Prospectus & Admn Form Fee (Main)	304100.00		444761.00	
Prospectus & Admn Form Fee (Acc)				
Duplicate Certificate Fee (Main Centre)			200.00	
Duplicate Certificate Fee (Acc. Centre)				
Cost of Courseware				
Advertisement Charges (Main Centres)				
Advertisement Charges (Acc. Centres)				
Corpus Fund - Partial Refund of Fees				
Miscellaneous Fees				
Inspection Fees	1120000.00	31640760.00	1239997.26	43273950.26
SUB-TOTAL	37999198.00	37999198.00	49983641.26	49983641.26
Add Due: CAM-DTP-2015-16	0.00		0.00	
SUB-TOTAL	37999198.00	37999198.00	49983641.26	49983641.26
Less Recovery: 2010-2011 - CAM-DTP			188740.00	
Less Recovery: 2011-2012 - CAM-DTP			0.00	
Less Recovery: 2012-2013 - CAM-DTP			0.00	
Less Recovery: 2013-2014 - CAM-DTP			16070.00	
Less Recovery: 2014-2015 - CAM-DTP			34500.00	
SUB-TOTAL	0.00	0.00	239310.00	239310.00
Total		37999198.00		49744331.26

Sd/-
(Dr. Aquil Ahmad)
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: 2018-19

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	700000000.00
Add: Receipts during the year	704000000.00	704000000.00	704000000.00	
Balance	704000000.00	704000000.00	704000000.00	700000000.00
Less: Utilised for Capital expenditure (A)	23890037.00	23890037.00	23890037.00	1762997.00
Balance	680109963.00	680109963.00	680109963.00	698237003.00
Less: Utilized for Revenue Expenditure (B)	680109963.00	680109963.00	680109963.00	698237003.00
Balance C/F (C)	0.00	0.00	0.00	0.00

- 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/-
(Dr. Aquil Ahmad)
Director

Name of Entity : **National Council for Promotion of Urdu Language**

(Amount - Rs.)

Schedule 12 - Interest Earned	2018-19	2017-18
1. On Term Deposits :		
a) With scheduled banks		
Add due		
Less: Received for last years		
b) With non-scheduled banks		
c) With institutions		
d) others		
2. On Saving Accounts :		
a) With scheduled banks	1436648.77	2118213.80
b) With non-scheduled banks		
c) Post Office Savings Accounts		
d) others		
3. On Loans :		
a) Employees / Staff	9090.00	
b) Others		
4. Interest from Debtors and Other		
Total	1445738.77	2118213.80

Note : Tax deducted at source to be indicated.

Sd/-
(Dr. Aquil Ahmad)
Director

Name of Entity : **National Council for Promotion of Urdu Language**
Schedules forming part of Receipt & Payment and Income & Expenditure for the Period: 2018-19

		(Amount - Rs.)			
Schedule 13 (B) - Other Income		2018-19		2017-18	
1. Income from Royalty	0.00	0.00	0.00	0.00	0.00
2. Income from Publications	2506913.00	0.00	3531117.00	0.00	0.00
Add due	0.00	158860.00	0.00	263501.00	0.00
Less recovered	0.00	275028.00	0.00	972416.00	0.00
3. Others (specify) cost of printing etc not payable	0.00	0.00	0.00	0.00	0.00
Total	2506913.00	2390745.00	3531117.00	2822202.00	0.00

Sd/-
(Dr. Aquil Ahmad)
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: 2018-19

(Amount - Rs.)

Schedule 13(D) - Other Income	2018-19		2017-18	
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	187989.00		213383.93	
- RTI	160.00		334.00	
- Book Fair	159000.00		407565.00	
- Calligraphy	2000.00		0.00	
- Liability Cleared	0.00		0.00	
- Excess Recovery Written Off (+)	0.00	0.00	0.00	0.00
- Excess Recovery of Advance (-)	0.00	0.00	0.00	0.00
-Treated mines Income (2016-17)	0.00	0.00	0.00	257.00
-Security Deposit treated Income	0.00	0.00	0.00	20000.00
Total	349149.00	349149.00	621282.93	641539.93

Sd/-

(Dr. Aquil Ahmad)

Director

Form of Financial Statements (Non-Profit Organisations)
Name of Entity : **National Council for Promotion of Urdu Language**
Schedule Prior Period Income 2018-19

(Amount - Rs.)

Schedule 14 - Prior Period Income	2018-19	2017-18
1. Academic Receipts	0.00	0.00
2. Inome from Investments	0.00	0.00
3. Interest Earned	0.00	0.00
4. Other Income	0.00	0.00
Total	0.00	0.00

Sd/-
(Dr. Aquil Ahmad)
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: 2018-19

(Amount - Rs.)

Schedule 15 – Establishment Expenses	2018-19		2017-18	
	Receipts & Payments A/c	Income & Expenditure A/c	Receipts & Payments A/c	Income & Expenditure A/c
(a) Salaries and Wages	41393973.00	41393973.00	45429612.00	45429612.00
(b) Allowances and Bonus	0.00	0.00	464601.00	464601.00
(c) Interest to Provident Fund	0.00	0.00	875295.36	875295.36
(d) Staff Welfare Expenses	2768906.00	2768906.00	1596787.00	1596787.00
(e) Expenses on Employees' Retirement and Terminal benefits	2467884.00	2467884.00	2784444.00	2784444.00
(f) Leave salary and pension contribution (Deputationist)	300959.00	300959.00	0.00	0.00
(g) Employer's Contribution under New Pension Scheme	1489900.00	1489900.00	1617919.00	1617919.00
(h) Interest on New Pension Scheme	0.00	0.00	0.00	0.00
(i) Children Education Allowance	1252302.00	1252302.00	355615.00	355615.00
Total	49673924.00	49673924.00	53124273.36	53124273.36

Sd/-
(Dr. Aquil Ahmad)
Director

Form of Financial Statements (Non Profit Organisations)
Name of Entity: **NATIONAL COUNCIL FOR PROMOTION OF URDU LANGUAGE**
Schedule forming part of Income & Expenditure Account &
Balance Sheet as at 31st March 2019

Schedule 15A - Employees Retirement and Terminal Benefits

Amount in Rupees						
	Pension	Gratuity		Leave Encashment		Total
		GPF	NPS	GPF	NPS	
Opening Balance as on 01.04.2018	23266100.00	11633050.00	4554450.00	10477309.00	4419641.00	54350550.00
Addition: Capitalized value of Contributions Received from other Organizations	0.00	0.00	0.00	0.00	0.00	0.00
Total (a)	23266100.00	11633050.00	4554450.00	10477309.00	4419641.00	54350550.00
Less: Actual Payment during the Year (b)	0.00	0.00	0.00	0.00	0.00	0.00
Balance Available on 31.03.2019 C (a-b)	23266100.00	11633050.00	4554450.00	10477309.00	4419641.00	54350550.00
Provision required on 31.03.2019 as per Actuarial Valuation (d)	25171750.00	12585875.00	5384925.00	11217826.00	5247158.00	59607534.00
A. Provision to be made in the current year (d-c)	1905650.00	952825.00	830475.00	740517.00	827517.00	5256984.00
B. Contribution to New Pension Scheme	0.00	0.00	0.00	0.00	0.00	0.00
C. Medical Reimbursement to Retired Employees	0.00	0.00	0.00	0.00	0.00	0.00
D. Travel to Hometown on Retirement	0.00	0.00	0.00	0.00	0.00	0.00
E. Deposit Linked Insurance Payment	0.00	0.00	0.00	0.00	0.00	0.00
Total (A+B+C+D+E)	25171750.00	12585875.00	5384925.00	11217826.00	5247158.00	59607534.00

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 31.03.19

Sd/-
(Dr. Aquil Ahmad)
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 2018-19

Schedule 17 - Administrative and General Expenses

Amount in Rupees

	2018-19			2017-18		
	Non Plan	Plan	Total	Non Plan	Plan	Total
A. Infrastructure						
a) Electricity and Power	1563847.00		1563847.00	1706178.00		1706178.00
b) Water Charge	0.00		0.00	0.00		0.00
c) Insurance	0.00		0.00	0.00		0.00
d) Rent, Rates and Taxes (including property tax)	4319681.00		4319681.00	3918987.00		3918987.00
B. Communication						
e) Postage and Stationary	1093782.00		1093782.00	529078.00		529078.00
f) Telephone, Fax and Internet Charges	773661.00		773661.00	839043.00		839043.00
C. Others						
g) Printing and Stationary (consumption)	2177661.00		2177661.00	3136332.00		3136332.00
h) Travelling and Conveyance Expenses	349856.00		349856.00	555384.00		555384.00
i) Hospitality	47999.00		47999.00	91198.00		91198.00
j) Auditors Remuneration	0.00		0.00	82000.00		82000.00
k) Professional Charge (Legal)	64240.00		64240.00	12650.00		12650.00
l) Advertisement and Publicity	249495.00		249495.00	264520.00		264520.00
m) Magazines & Journals	86695.00		86695.00	73404.00		73404.00
n) Misc	735982.00		735982.00	700723.00		700723.00
a) Packing Charges (Transportation of Book)	346866.00		346866.00	269025.00		269025.00
o) Panal Meeting	126496.00		126496.00	875252.00		875252.00
p) Housekeeping	2866693.00		2866693.00	3377251.00		3377251.00
q) Interest Remitted to Ministry	2064365.61		2064365.61	4314076.13		4314076.13
Total	16867319.61		16867319.61	20745101.13		20745101.13

Sd/-
(Dr. Aquil Ahmad)
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 2018-19

Schedule 18 - Transportation Expenses

Amount in Rupees

	2018-19			2017-18		
	Non Plan	Plan	Total	Non Plan	Plan	Total
A. Vehicles (owned by institution)						
a) Running Expenses	96897.00		96897.00	92484.00		92484.00
b) Repair & Maintenance	259101.00		259101.00	264513.00		264513.00
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) hireing Expenses						
Total	355998.00		355998.00	356997.00		356997.00

Sd/-
(Dr. Aquil Ahmad)
 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 2018-19

Schedule 19 - Repairs & Maintenance

Amount in Rupees

	2018-19			2017-18		
	Non Plan	Plan	Total	Non Plan	Plan	Total
a) Buildings	0.00		0.00	0.00		0.00
b) Furniture & Fixtures	0.00		0.00	0.00		0.00
c) Plant & Machinery	0.00		0.00	0.00		0.00
d) Office Equipment	810493.00		810493.00	577181.00		577181.00
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	810493		810493	577181.00		577181.00

Sd/-
(Dr. Aquil Ahmad)
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 2018-19

Schedule 20 - Finance Costs

Amount in Rupees

	2018-19			2017-18		
	Non Plan	Plan	Total	Non Plan	Plan	Total
a) Bank Charge	25429.40		25429.40	3758.00		3758
b) Other (Specify)	0.00		0.00	0.00		0.00
Total	25429.40		25429.40	3758.00		3758.00

Sd/-
(Dr. Aquil Ahmad)
 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: 2018-19

(Amount - Rs.)

Schedule 21 (C) – Grants, subsidies & projects etc.	2018-19		2017-18	
	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	19758914.00	19758914.00	18871401.00	18871401.00
(2) Teaching of Urdu	0.00	0.00	0.00	0.00
(3) Support to Organisations for selected Urdu Promotion Activities	14575689.00	14575689.00	21322105.00	21322105.00
(4) Estt. of Type and Shorthand lab.	0.00	0.00	0.00	0.00
(5) Bulk Purchase	6072633.00	6072633.00	10623317.00	10623317.00
(6) Publication of Manuscripts	1784164.00	1784164.00	6577568.00	6577568.00
(7) Urdu Press Promotion/UNI	47133225.00	47133225.00	44478618.00	44478618.00
(8) Financial Assistant for Project	5068625.00	5068625.00	4062030.00	4062030.00
Total	94393250.00	94393250.00	105935039.00	105935039.00
<u>(a) II. Grants-in-Aid (Arabic & Persian)</u>				
1. Teaching of Arabic/Persian	0.00	0.00	0.00	0.00
2. Support to Organisations for select A/P Promotion Activities	335000.00	335000.00	1154950.00	1154950.00
3. Bulk Purchase	0.00	0.00	355000.00	355000.00
4. Publication of Manuscripts	99211.00	99211.00	726258.00	726258.00
4. Financial Assistant for Project	315000.00	315000.00	105000.00	105000.00
Total	749211.00	749211.00	2341208.00	2341208.00
Total of (a) I + (a) II	95142461.00	95142461.00	108276247.00	108276247.00

Sd/-
(Dr. Aquil Ahmad)
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: 2018-19

(Amount - Rs.)

Schedule 21 (C) – Expenditure on Grants, Subsidies & Projects etc.	2018-19			2017-18		
	Receipts & Payments A/c	Income & Expenditure A/c		Receipts & Payments A/c	Income & Expenditure A/c	
(b) Payments made against fund for various projects						
A. Urdu Promotion Activities						
(i) Establishment of Computerised Calligraphy Trng. Centres	334431076.00	334431076.00		304491875.00	304491875.00	
General - 356696923		0.00			0.00	
Capital - 22265847		0.00			0.00	
Add Other Charges		0.00	334431076.00		0.00	304491875.00
(ii) Accreditation services		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	1759030.00	1759030.00		2399532.00	2399532.00	
Other Charges	3000.00	3000.00		5000.00	5000.00	
Write of Books		112619.75	1874649.75		0.00	2404532.00
(iii) Publication of Periodicals	33997774.00	33997774.00		33031134.00	33031134.00	
Add due						
Less			33997774.00			33031134.00
C. Book Promotion/Exhibition	7658541.00	7658541.00		8476385.90	8476385.90	
Add Other Charges			7658541.00			8476385.90
D. Academic Projects/Collaboration	9496711.00	9496711.00		10811967.00	10811967.00	
(1) Short Term Course for Working Urdu	0.00	0.00		850074.00	850074.00	
(2) Production & Telecast of Urdu Duniya on T.V.	6753600.00	6753600.00	16250311.00	7237714.00	7237714.00	18899755.00
E. Distance Education						
(1) Correspondence Course (Urdu)	68738393.00	68738393.00		110545933.00	110545933.00	
(2) Diploma in Functional Arabic	59569272.00	59569272.00		65269806.00	65269806.00	
(3) Certificate in Functional Arabic	24357124.00	24357124.00		38908701.00	38908701.00	
(4) Certificate in Persian	2476674.00	2476674.00		1813766.00	1813766.00	
(5) Seminar/Conference/Symposia	8271523.00	8271523.00		11947327.31	11947327.31	
(6) Vocational Course	935520.00	935520.00		1930944.00	1930944.00	
			164348506.00			230416477.31
Total of (b)	558448238.00		558560857.75	597720159.21		597720159.21

Sd/-
(Dr. Aquil Ahmad)
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: 2018-19

Schedule - 22 : PRIOR PERIOD EXPENSES

Amount in Rupees

Particulars	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/-
(Dr. Aquil Ahmad)
 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 2018-19

SCHEDULE B

(Amount - Rs.)

Other Payments (Loans & Advances)	2018-19		2017-18	
	Receipts	Payments	Receipts	Payments
Temporary advance to Staff & Others for Workshop, Seminar, Meetings, Book Fairs, Exhibition, Conference, etc.	8036678.00	6545649.00	7077069.00	8050682.00
House building advance	0.00	0.00	0.00	0.00
Conveyance advance	0.00	0.00	4800.00	0.00
Festival advance	4500.00	0.00	56350.00	40500.00
Computer Advance	2000.00	0.00	6000.00	0.00
Total	8043178.00	6545649.00	7144219.00	8091182.00

Sd/-
(Dr. Aquil Ahmad)
 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 2018-19

SCHEDULE C

(Amount - Rs.)

Misc Receipts (Debt, Deposit & Remittances)	2018-19		2017-18	
	Receipts	Payments	Receipts	Payments
1. GPF				
(a) Subscription	4158200.00	4158200.00	3351200.00	3351200.00
(b) Advance	47500.00	47500.00	72600.00	72600.00
2. Income Tax				
(a) Salaries	2165590.00	2165070.00	2684120.00	2684120.00
(b) Others	5133245.00	5131366.00	5627859.00	5624573.00
3. CGEIS (Deputationist)	288.00	288.00	1728.00	1728.00
4. NCPUL GIS	100860.00	100305.00	103035.00	103035.00
5. License fee	8120.00	8120.00	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.	100000.00	1583500.00	2800000.00	2250000.00
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	1494490.00	1489900.00	1617919.00	1617919.00
15. Water Charges (Deputationist)	3150.00	3150.00	5400.00	5400.00
16. LIC (Deputationist)	0.00	0.00	0.00	0.00
17. Computer Advance (Deputationist)	1666.00	1666.00	9996.00	9996.00
18. Electricity Charges (Deputationists)	0.00	0.00	0.00	0.00
19. Motor Car Advance (Deputationists)	1800.00	1800.00	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)	405000.00	405000.00	392000.00	392000.00
23. DUCTSL (Deputationists)	7000.00	7000.00	12000.00	12000.00
24. C.G.H.S (Deputationists)	650.00	650.00	3900.00	3900.00
25. G.I.S (Deputationists)	9600.00	9600.00	9600.00	9600.00
26. Association (Deputationists)	1500.00	1500.00	0.00	0.00
27. WUHS (Deputatioinists)	2500.00	2500.00	0.00	0.00
Total	13665759.00	15141715.00	16740677.00	16187391.00

Sd/-
(Dr. Aquil Ahmad)
Director

Form of Financial Statements (Non Profit Organisation)
Name of Entity : **National Council for Promotion of Urdu Language**
Schedules forming part of Income & Expenditure for the Period: 2018-19

(Amount - Rs.)

Schedule (D) - Increase/Decrease in Stock of Finished Goods & Work in Progress	2018-19		2017-18	
1. Closing Stock				
Finished Goods	24808958.74		25480435.78	
Work in Progress	3975401.30	28784360.04	4581910.75	30062346.53
2. Less: Opening Stock				
Finished Goods	25480435.78		25420160.49	
Work in Progress	4581910.75	30062346.53	5086108.80	30506269.29
Total	-1277986.49	-1277986.49	-443922.76	-443922.76

Sd/-
(Dr. Aquil Ahmad)
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, 2019

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/-
(Dr. Aquil Ahmad)
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, 2019

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 37)
2. Receipts and Payments accounts for 2018-19 of sponsor project of Ministry of Electronics and Information Technology, New Delhi are annexed with this Account. (Page 38)
3. The Council has unspent balance of Rs. 13,17,625.45 out of above projects of Ministry of Electronics and Information Technology, New Delhi as on 31.03.2019
4. As per clause III and IV of Annexure II attached to MoU signed in 2013 between Meity and NCPUL, the assets acquired for the project will be the property of Meity.
5. 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 39 to 43)

6. 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.

7. Taxation

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

8. Corresponding figures for the previous year have been regrouped / re-arranged where necessary.
9. Schedule 1 to 22 (except those not relevant to NCPUL) are annexed to and form integral part of Balance Sheet as at 31st March, 2019 and the Income & Expenditure Account for the year ended on that date.

Sd/-
(Dr. Aquil Ahmad)
Director

Form of Financial Statements (Non-Profit Organisations)
Name of Entity : **National Council for Promotion of Urdu Language**
Receipts & Payments for the period 2018-19

RECEIPTS	2018-19	2017-18	PAYMENTS	2018-19	2017-18
1. Opening Balances			1. Expenses		
a) Cash Balances	5000.00	5000.46	a) Establishment Expenses (Sch-15)	49673924.00	53124273.36
b) Bank Balances			b) Academic Expenses	0.00	0.00
i. In Current Accounts			c) Administrative Expenses (Sch-17)	16867319.61	20745101.13
ii. In Deposit Accounts			d) Transportation Expenses (Sch-18)	355998.00	356997.00
iii. Saving Accounts	27508962.56	54215097.81	e) Repairs & Maintenance (Sch-19)	810493.00	577181.00
			f) Prior Period Expenses	0.00	0.00
			g) Finance Cost (Sch-20)	25429.40	3758.00
2. Grants Received			2. Payments against Earmarked/Endowment Funds	0.00	0.00
a) From Government of India (Sch-10)	704000000.00	700000000.00			
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)	37999198.00	49983641.26	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	23890037.00	1762997.00
b) Other Investment			b) Capital Works - in- Progress		

8. Interest Received on			8. Other Payments Including Statutory Payments (Sch-C)	15141715.00	16187391.00
a) Bank Deposits					
b) Loans and Advances					
c) Savings Bank Accounts (Sch-12)	1445738.77	2118213.80			
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)	6545049.00	8091182.00
11. Other Income (including Prior Period Income)	0.00	0.00	11. Other Payments (Sch -21 C)	653590699.00	705996406.21
12. Deposits and Advances (Sch-B)	8043178.00	7144219.00	12. Closing Balances		
			a) Cash In Hank	5000.00	5000.00
			b) Bank Balances		
			In Current Accounts		
			In Saving Accounts	20617034.32	27508962.56
			In Deposit Accounts		
13. Miscellaneous Receipts Including Statutory Receipts	13665759.00	16740677.00			
(Sch- C)					
14. Any Other Receipts					
I) Sale of Council for Publication (Sch-13-B)	2506913.00	3531117.00			
II) Misc Income (Sch-13-D)	349149.00	621282.93			
Total	795523898.33	834359249.26	Total	795523898.33	834359249.26

Sd/-
(Dr. Aquil Ahmad)
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 2018-19

Receipt		Payment	
Schedule 26			
Opening Balance as on 01.04.18	747087.00		
Interest from Bank (01.04.18 to 31.03.19)	26494.00	Closing Balance (A/c NO - 33517122984)	773581.00
Total	773581.00		773581.00

Sd/-
(Dr. Aquil Ahmad)
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 2019

Liability		Assets	
Schedule 26			
Opening Balance	747087.00		
Interest from Bank (01.04.18 to 31.03.19)	26494.00	Closing Balance (A/c NO - 33517122984)	773581.00
Total	773581.00		773581.00

Sd/-
(Dr. Aquil Ahmad)
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 2018-19

RECEIPTS	2018-19		PAYMENTS	2018-19	
Opening Balance	20154.64		Honorarium/Salary	1114063.00	
			Contingencies	1413902.00	
Grant from Ministry	2855000.00		Refund of Loan	0.00	
Loan from NCPUL	0.00	2875154.64			2527965.00
Income Tax		13668.00	Income Tax		13668.00
Misc		0.00	Bank Charge		392.35
Interest from Bank		16832.00	Advance		18000.00
			Closing Balance		345629.29
Total	Rs.	2905654.64		Rs.	2905654.64

Sd/-
(Dr. Aquil Ahmad)
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 2018-19

RECEIPTS	2018-19	2017-18	PAYMENTS	2018-19	2017-18
OPENING BALANCE	1613863.75	2911734.50			
			Capital (Laboratory Setup)	0.00	414742.00
			Office Expenses	0.00	0.00
Grant Received from Ministry	0.00	34117243.00	Manpower	0.00	24201193.00
			Course Material	0.00	970461.00
Interest Received from Bank	54875.00	263935.00	Consumables	0.00	1885258.00
			Overhead & Contingencies	87137.00	8686563.00
Advances Recovered	0.00	83550.00	Advances paid	0.00	35743475.00
Fees	0.00	783102.00	Fees	0.00	365239.00
			Interest Remitt to Ministry	263935.00	0.00
Miscellaneous	0.00	25000.00	Miscellaneous	0.00	0.00
			Bank Charges	41.30	3744.75
Income Tax (Others)	1339.00	286561.00	Income Tax (Others)	1339.00	286561.00
			CLOSING BALANCE	1317625.45	1613863.75
TOTAL	Rs. 1670077.75	38471125.50		Rs 1670077.75	Rs 38471125.50

Sd/-
(Dr. Aquil Ahmad)
Director

National Council for Promotion of Urdu Language
General Provident Fund - Receipts and Payments Account for the year 2018-19

RECEIPTS		Rs.	PAYMENTS		Rs.
I. Opening Balance as on 1st April, 2018 (GPF SB A/c. No. 90092010046795)		2606720.00	I. General Provident Fund		
			a) Final withdrawals	0.00	
			b) Advance	140000.00	
			c) Final Part Withdrawals	<u>1490000.00</u>	1630000.00
II. General Provident Fund			II. Investment		0.00
a) Subscriptions	4518200.00		III. Refund of Unauthorised Receipt		0.00
b) Recovery of Advance	47500.00	4565700.00	IV. Bank Charges		311.00
III. Investments of FDR		0.00	GPF Accounts		
IV. Interest			IV. Closing Balance as on 31st March, 2018 (GPF SB A/c. No. 90092010046795)		6037832.60
a) (GPF SB A/c. No. 90092010046795)	236096.82				
b) Interest on Investment	259626.78				
c) Interest from NCPUL		495723.60			
d) To GPF					
Total		7668143.60	Total		7668143.60

Sd/-
(Dr. Aquil Ahmad)
 Director

NATIONAL COUNCIL FOR PROMOTION OF URDU LANGUAGE

General - Provident Fund

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/19

Expenditure	Amount	Income	Amount
Interest Credited to:		Interest earned on Investment (Inv)	259626.78
GPF Account	495723.60	Interest earned on Saving (SB)	236096.82
Interest Chargeable from Main Account	1078630.40	Interest charge from NCPUL	1078630.40
		Add: Interest Accrued on FDR's with (SBI) (Net of TDS)	194198.00
Excess of Income over Expenditure	194198.00	Excess of Expenditure over Income	0.00
Total	1768552.00		1768552.00

Sd/-
(Dr. Aquil Ahmad)
Director

National Council for Promotion of Urdu Language
Assets and Liabilities Accounts of General Provident Fund for the Period ending 31st March, 2019

LIABILITIES		Rs.	ASSETS	Rs.
<u>G.P.F. Subscriptions</u>			<u>Investment</u>	
Opening Balance	7559590.00		a) Deposit in Public Sector Bank	3800000.00
			Add during the year	
			Less FDR Encashed	
Recd. During the year	4565700.00		Fixed Deposit (SBI) (2015-16)	3400000.00
Less - Paid during the year	1630000.00		Fixed Deposit (SBI) (2016-17)	5000000.00
Less - Excess credited	110.00	10495180.00	Fixed Deposit (SBI) (2017-18)	4500000.00
			b) Interest Accrued of FDR (Net of TDS)	
			OB	723498.42
			Add Accrued	194198.00
<u>Interest</u>				917696.42
Opening Balance	11746929.00			
Recd. During the year	495723.60	12242652.60	<u>Receivable from Main Account</u>	1078630.40
Interest Chargeble from Main Account		1078630.40		
			<u>Closing Balance</u>	
Interest Recovevable from SBI - FDR's			Cash at Banks	
O.B	723498.42	917696.42	(GPF SB A/c. No. 90092010046795)	6037832.60
Add Accrued	194198.00			
Total		24734159.42	Total	24734159.42

Sd/-
(Dr. Aquil Ahmad)
Director

National Council for Promotion of Urdu Language
New Pension Scheme - Receipts and Payments Account for the year 2018-19

RECEIPTS		Rs.	PAYMENTS		Rs.
Schedule 27 (i)					
I. Opening Balance as on April 1, 2018 (NPS SB A/c. No. 90092010177616)		440813.38	NPS-Trust Account A/c No. 2020852		79042.00
II. New Pension Scheme			Refund Employees contribution		0.00
a) Employees' Contribution	0.00		Bank Charge		105.00
b) Employer's Contribution	0.00	0.00			
III. Interest			II. Closing Balance as on 31st March, 2019 (NPS SB A/c. No. 90092010177616)		376409.09
a) (NPS SB A/c. No. 90092010177616)	14742.71	14742.71			
b) Interest on Investment	0.00	0.00			
c) Interest from NCPUL	0.00	0.00			
TOTAL		455556.09	TOTAL		455556.09

Sd/-
(Dr. Aquil Ahmad)
Director

National Council for Promotion of Urdu Language
New Pension Scheme - Balance Sheet for the period ending 31st March 2019

LIABILITIES		Rs.	ASSETS			Rs.
<u>Schedule 27(ii)</u>						
<u>N.P.S. Scheme</u>						
Opening Balance	440813.38					
Add. During the year	0.00					
Add Interest	14742.71					
Less Paid	79042.00	376514.09				
<u>Less Bank Charge</u>	105.00	105.00				
			<u>Closing Balance</u>			
			Cash at Banks			
			(NPS SB A/c. No. 90092010177616)			376409.09
TOTAL		376409.09	TOTAL			376409.09

Sd/-
(Dr. Aquil Ahmad)
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 31st March 2019.**

We have audited the attached Balance Sheet of National Council for Promotion of Urdu Language, New Delhi as at 31st March 2019, 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/Comptroller and Auditor General'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.
- (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 subject to the observation in the report.
- (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. Balance Sheet

A.1 Liabilities

A.1.1 Current Liabilities & Provisions (Schedule 3) - Rs. 6.14 crore

- (i) The above does not include Interest amounting to Rs. 13.83 lakh earned on grants during 2018-19 refundable to the Ministry and instead same has been shown as income under the head Interest Earned. This has resulted in understatement of Current Liabilities & Provisions and overstatement on Interest Earned by Rs. 13.83 lakh.
- (ii) The above includes provision for retirement benefits of Rs. 5.96 crore but the same has not been made on the basis of actuarial valuation which is contravention of format of accounts prescribed by MHRD and Accounting Standard 15.

B. Income and Expenditure Account

B.1 Expenditure

B.1.1 Administrative & General Expenses (Schedule 17) – Rs. 1.69 crore

The above includes refund of interest on grant amounting to Rs. 20.64 lakh pertaining to the year 2017-18 resulting in understatement of Prior Period Expenses and overstatement of Administrative & General Expenses by Rs. 20.64 lakh.

C. Balance Sheet of General Provident Fund

C.1 Assets

C.1.1 Investment

As per accounts the total investments as on 31st March 2019 is Rs. 1,67,00,000 whereas per the records the investment is Rs. 1,79,82,584 resulting in a difference of Rs. 12,82,584. The difference needs to be reconciled.

D. General

D.1 Ministry of Electronics and Information Technology (earlier Ministry of Communication and Information Technology) released grants amounting to Rs. 19.67 crore during the year 2013-14 to 2017-18 for implementation of the Project “Skill Development in Electronics Hardware”. The council is maintaining only Receipts and Payments accounts of the project and. The

unutilised grant-in-aid of Rs. 13.17 lakh of this project as on 31st March 2019 has not been shown as liability in the accounts. The same needs to be shown under Current Liabilities/Earmarked Funds with corresponding Current Assets – Bank Balance. The issue is being pointed out since 2015-16 but no action has been taken in this regard.

Further the Fixed Assets created out of this sponsored project (amount not provided to audit), being the property of the sponsoring Ministry, needs to be disclosed in the Notes on Accounts but the same has not been disclosed.

D.2 Bank Reconciliation

Scrutiny of the bank reconciliation statement revealed the following:

(a) Cheques/Demand Draft deposit but not credited

Sl. No	Name of Bank/Bank Account	Period	No of Cases	Amount (in Rs.)
1.	Syndicate Bank / 90092010045326	May – 05 to Dec – 18	25	77,428
2	SBI Bank / 31261049108	Feb – 13 to Dec – 14	63	14,54,498
3	SBI Bank (Project) / 33433958728	Sep – 15 to Nov – 16	6	81,220
4	Axis Bank / 912010028886515	Feb – 18	3	34,334
Total				16,47,480

Cheques/Demand Draft deposited but not credited by bank amounting to Rs. 16,47,480 need to be immediately pursued with the banks to get credit of these amounts and to prevent loss to revenue to the council.

(b) Cheques/Demand Drafts issued but not debited

Sl. No	Name of Bank/Bank Account	Period	No of Cases	Amount (in Rs.)
1	Syndicate Bank / 90092010045326	Nov – 06 to Dec – 18	33	1,98,494
2	Axis Bank / 912010028886515	Dec – 14 to Dec – 18	20	6,48,013
3	SBI Bank / 31261049108	Aug – 10 to May – 18	103	10,47,817
4	SBI Bank (Project) / 33433958728	Dec – 14 to Jul – 18	15	2,67,035
5	SBI Bank (NMCME) / 33517129184	May – 18 to Jul – 18	3	19,820
Total				21,81,179

Cheques/Demand Drafts issued amounting to Rs. 21,81,179 since November 2006 to July 2018 but not presented to bank for payment should be written back and shown as liability in the accounts, as they have become time barred.

D.3 The following deviations have been made from the format of accounts prescribed by MHRD:-

(i) 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 account prescribed by the MHRD.

(ii) Expenditure of Salary, Pension and Employer Contribution to New Pension Scheme has been booked in the account for the period from March 2018 to February 2019 instead of April 2018 to March 2019 which is contravention of format of accounts and accrual basis of accounting.

D.4 Receipts and payments accounts of NPS have not been maintained in the format prescribed by MHRD. It does not disclose the subscription collected from the employees during the year, the amount of the employers contribution for the year and the total amount deposited with NSDL during the year. The Income & Expenditure account of NPS has not been prepared.

Further NPS cash book is not maintained properly, records of employee contribution deducted from salary and the same amount deposited with NSDL are not recorded anywhere in NPS related books.

D.5 The accounts of GPF are not maintained as per format of accounts prescribed by MHRD. The accounts have to disclose the liabilities of GPF subscribers as on 31st March 2019 and the interest reserve/deficit if any. The same is not ascertainable from the accounts as the entries have been done under the headings different from the format.

E. Grant-in-aid

During 2018-19, the National Council for Promotion of Urdu Language (NCPUL) received grant-in-aid amounting to Rs. 70.40 crore from the Government of India, Ministry of Human Resource Development, Department of Higher Education, out of which an amount of Rs. 7.55 crore was received in the month of March 2019. It had nil opening balance. Out of total funds of Rs. 70.40 crore, it utilized Rs. 74.52 crore. The excess expenditure of Rs. 4.12 crore was met from internally generated receipts.

The Council has also received grant-in-aid of Rs. Nil from the Ministry of Electronic and Information Technology (earlier Ministry of Communication and Information Technology) for Skill Development in Electronics Hardware. It had an opening balance of Rs. 16.14 lakh under this project and generated internal receipts of Rs. 0.56 lakh during 2018-19. Out of total funds of Rs. 16.70 lakh, the Council had incurred an expenditure of Rs. 3.52 lakh during the year leaving a balance of Rs. 13.18 lakh. However, no UC was submitted to the Ministry.

The council has received grant-in-aid of Rs. 28.55 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. 0.20 lakh and generated internal receipts of Rs. 0.17 lakh during 2018-19. Out of total fund of Rs. 28.92 lakh, the council had incurred an expenditure of Rs. 25.46 lakh during the year leaving a balance of Rs. 3.46 lakh.

F. 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 and Income and Expenditure Account/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 2019; and
- b) In so far as it relate to the Income and Expenditure Account of the deficit for the year ended on that date.

For and on behalf of the C&AG of India

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

**Place: New Delhi
Dated: 07.01.2020**

Annexure to Audit Report

1 Adequacy of internal audit system

- Internal Audit is being done by the Council and has been done for the year 2018-19. However the reports are not reviewed by the top management.

2. Adequacy of internal control system

- Internal Control system of the council is inadequate as Bank reconciliation need follow up.

3. System of physical verification of assets

- Physical verification of fixed assets for the year 2018-19 has been conducted and no material deficiency was reported.

4. System of physical verification of inventory

- The physical verification of books and publication, stationery & consumables, items has been conducted for the year 2018-19.

5. Regularity in payment of statutory dues

- Income Tax of Rs. 4,273 over six month in respect of statutory dues was outstanding as on 31.03.2019