FINANCIAL STATEMENTS OF ACCOUNTS
FOR THE YEAR
2019-20

NATIONAL COUNCIL FOR PROMOTION OF URDU LANGUAGE
Ministry of Education
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

CONTENTS

National Council For Promotion of Urdu Language

Index to Financial Statements
for the year 2019-20

Form of Financial Statements (Non-Profit Organisations)
Name of Entity : National Council for Promotion of Urdu Language
Balance Sheet as at 31st March, 2020

Amount in Rupees

SOURCES OF FUNDS	Schedule	2019-20	2018-19
Corpus/Capital Fund	1	30481282.79	41754690.22
Designated/Earmarked/Endowment Funds	2	0.00	0.00
Current Liabilites & Provisions	3	74488591.00	61434664.00
Pension and Retirement Benefits		798125.00	773581.00
Total		**105767998.79**	**103962935.22**

APPLICATION OF FUNDS	Schedule	Current Year	Previous Year
Fixed Assets			
Tangible Assets	4	27881759.49	42705210.86
Intangibie Assets		0.00	0.00
Capital Work-in-Progress		0.00	0.00
Investment From Earmarked/Endowment Fund	5	0.00	0.00
Long Term			
Short Term			
Investments - Others	6	0.00	0.00
Current Assets	7	69418296.30	59796143.36
Loans, Advances & Deposits	8	7669818.00	688000.00
Pension and other Retirement Benefits		798125.00	773581.00
Total		**105767998.79**	**103962935.22**

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, 2020

Amount in Rupees

Particular	Schedule	2019-20	2018-19
INCOME			
Academic Receipts	9	61916050.39	37999198.00
Grants/Subsidies	10	816681836.00	680109963.00
Income from Investments	11		0.00
Interest Earned	12	2016668.12	1445738.77
Other Income	13	3144514.05	2739894
Prior Period Income	18		0.00
Increase/Decrease in Stock of Finished Goods & Work in Progress	(+)	264834.28	1277986.49
Total		**884023902.84**	**721016807.28**
EXPENDITURE			
Staff Payments & Benefits (Establishment Expenses)	15	62058605.40	49673924.00
Retirement Terminal Benefit	15A		5256984.00
Administrative and General Expenses	17	15298282.00	16867319.61
Transportation Expenses	18	396850.00	355998.00
Repairs & Maintenance	19	530480.00	810493.00
Finance Costs	20	28823.50	25429.40
Depreciation	4	38141615.37	21938628.59
Other Expenses	21	802160818.00	653703318.75
Prior Period Expenses	22		0.00
Total		**918615474.27**	**748632095.35**
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	-34591571.43	-27615288.07

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, 2020

Schedule 1 — Corpus/Capital Fund	**2019-20**	**2018-19**
Balance as at the beginning of the year	41754690.22	45479941.29
Add: Grants Government of India to the extent utilized for capital expenditure	23318164.00	23890037.00
Add: Other Additions		
Add: Excess of Income over expenditure transferred from the Income & Expenditure Account		
Total	65072854.22	69369978.29
(Deduct) Deficit transferred from the Income & Expenditure Account	34591571.43	27615288.07
Balance as at the Year end	**30481282.79**	**41754690.22**

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 Balance Sheet as at : 31st March, 2020

Schedule 'A'

(Amount - Rs.)

A. Fixed Assets (Sub-Para Sch-4)		
(1) Building (work in progress)		
(2) Library Books		1008.00
(3) Computer & Peripherals		22892.00
(4) Furniture & Fixtures		
(a) Furniture		39200.00
(b) Desert Coolers		
(c) Water Cooler		
(d) Heat Convector		
(e) Water Purifier/Aqua Guard		
(5) Office Equipment		36464.00
(6) Electric Installations		
(7) Vehicles		
(8) Computer Software/ Hardware under CAM-DTP Scheme		23218600.00
for the year 2017-18		
(9) Mobile		
Total A		**23318164.00**
B Current Assets		
Council's Publications		
(a) Finished products		
Less disposed off		
(b) Raw Material		
Total B		
Total A & B		**23318164.00**

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, 2020

(Amount -Rs.)

	2019-20	2018-19
Schedule 3 — Current Liabilities and Provisions		
A. Current Liabilities		
1. Acceptances		
2. Sundry Creditors :		
a) For Goods		
b) Others	6321363.00	1827130.00
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)	**6321363.00**	**1827130.00**
B. Provisions		
1. For Taxation		
2. Gratuity	22979949.00	17970800.00
3. Superannuation Pension	27044000.00	25171750.00
4. Accumulated Leave Encashment	18143279.00	16464984.00
5. Trade Warranties/ Claims		
6. Others (Specify)		
Total (B)	68167228.00	59607534.00
Total (A+B)	**74488591.00**	**61434664.00**

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, 2020

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

Amount in Rupees

	Current Year	Previous Year
A. Grant in Aids form Government of India		
Balance B/F		
Add: Receipts during the year	840000000.00	704000000.00
Total (a)	840000000.00	704000000.00
Less Refunds		
Less: Utilized for Revenue Expenditure	816681836.00	680109963.00
Less: Utilized for Capital Expenditure	23318164.00	23890037.00
Total (b)	840000000.00	704000000.00
Unutilized Carried foreard (a-b)		
	Nil	Nil
B. UGC Grants: Plan		
Balance B/F	Nil	Nil
Receipts during the year		
Total (c)		
Less Refunds		
Less: Utilized for Revenue Expenditure	Nil	Nil
Less: Utilized for Capital Expenditure		
Total (d)		
Unutilized Carried forward (c-d)	Nil	Nil

C. UGC Gransts 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)	Nil	Nil
D. Grants from State Govt. Balance B/F Add: Receipts during the year	Nil	Nil
Total (g)		
Less: Uilized for Revenur Expenditure Less: Utilized for Capital Expenditure	Nil	Nil
Total (h)		
Unutilized Carried forward (g-h)	Nil	Nil
Grand Total (A+B+C+D)	840000000.00	704000000.00

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, 2020

(Amount - Rs.)

SCHEDULE 4 - FIXED	1	2	3	4	5	6	7	8	9	10
Description	Gross Block				Depreciation				Net Block	
	Cost/ valuation as at 1st April 2019	Additions during the year	Deduction during the year-end	Cost/ valuation at 31st March 2020	As at 1st April 2018	On Additions during the year	On Deduction during the year	Total up to 31st March 2020	As at the 31st March 2020	As at the 31st March 2019
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	14446273.49	784336.38	0.00	15230609.87	23986209.13	24770545.51
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Plant machinery &	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	1948866.47	326740.00	0.00	2275606.47	991793.53	1318533.53
5. Furniture, Fixtures	2969838.00	39200.00	0.00	3009038.00	1548122.28	225677.85	0.00	1773800.13	1235237.87	1421715.72
6. Office Equipment	2180614.00	36464.00	0.00	2217078.00	1329795.19	166280.85	0.00	1496076.04	721001.96	850818.81
7. Computer/ Peripherals	7299828.00	22892.00	0.00	7322720.00	6736255.30	586464.70	0.00	7322720.00	0.00	563572.70
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	1610866.25	1008.00	0.00	1611874.25	1494371.65	117502.60	0.00	1611874.25	0.00	116494.00
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	240629539.00	23218600.00	0.00	263848139.00	227913526.01	35934612.99	0.00	263848139.00	0.00	12716012.99
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	**304561101.25**	**23318164.00**	**0.00**	**327879265.25**	**261855890.39**	**38141615.37**	**0.00**	**299997505.76**	**27881759.49**	**42705210.26**
Previous Year										
B. Capital Work-in-Progress										
Total									**27881759.49**	**42705210.26**
(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, 2020

(Amount - Rs.)

Schedule 5 - Investment - Others	**2019-20**	**2018-19**
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, 2020

(Amount - Rs.)

Schedule 7 - Current Assets			**2019-20**		**2018-19**	
A. Current Assets :						
1. Stock						
a) Stores and Spares						
b) Loose Tools						
c) Stock-in-trade	Opning Balance	24808958.74				
	Addition	3375717.53				
	Disposed of	3071934.72	25112741.55		24808958.74	
	Raw Material	3936452.77				
			3936452.77	29049194.32	3975401.30	28784360.04
2. Sundry Debtors :						
a) Debts Outstanding for a period exceeding six months			2220281.00		2389149.00	
b) Others				2220281.00		2389149.00
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)			38143820.98	38143820.98	28617634.32	28617634.32
b) With non-scheduled banks :						
- On Current Accounts						
- On Deposit Accounts						
- On Savings Accounts						
5. Post Office-Savings Accounts						
Total				**69418296.30**		**59796143.36**

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, 2020

(Amount - Rs.)

Schedule 8 - Loan & Deposits	**2019-20**	**2018-19**
1. Advanc to employees: (Non-interest bearing)		
a) Salary		
b) Festival	0.00	0.00
c) Medical Advance		
d) Other (to be specified)	7422818.00	688000.00
2. Long Term Advances to employees: (Interest bearing)		
a) Vehicle loan		
b) Home loan		
c) Others (to be specified)	40000.00	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	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	207000.00	
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	**7669818.00**	**688000.00**

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: 201-20

	2019-20		2018-19	
Schedule 9 - Academic Receipts	**Receipts & Payment**	**Income & Expenditure**	**Receipts & Payment**	**Income & Expenditure**
1. Entrance Fees				
2. Annual Fees/ Subscriptions (Periodicals)	6619439.00		6358438.00	
3. Seminar/ Program Fees				
4. Consultancy Fees		**6619439.00**		**6358438.00**
5. Others (Specify)/ Fees				
Urdu Correspondence Course Fees.	23145240.00		13915215.00	
Diploma/certificate in Functional Arabic Fees.	14659685.00		3653620.00	
One Year Persian Language	1262650.00		196420.00	
Examination Fees. (NCPUL`S Centres)	13421090.00		12451405.00	
Examination Fees. (Accreditation Centres)				
Prospectus & Admn Form Fee (Main)	313713.00		304100.00	
Prospectus & Admn Form Fee (Acc)				
Duplicate Certificate Fee (Main Centre)	400.00			
Duplicate Certificate Fee (Acc. Centre)				
Cost of Courseware				
Advertisement Charges (Main Centres)	310.00			
Advertisement Charges (Acc. Centres)				
Corpus Fund - Partial Refund of Fees	923523.39			
Miscellaneous Fees				
Inspection Fees	1570000.00	**55296611.39**	1120000.00	**31640760.00**
SUB-TOTAL	**61916050.39**	**61916050.39**	**37999198.00**	**37999198.00**
Add Due: CAM-DTP-2015-16	0.00		0.00	
SUB-TOTAL	**61916050.39**	**61916050.39**	**37999198.00**	**37999198.00**
SUB-TOTAL	**0.00**	**0.00**	**0.00**	**0.00**
Total		**61916050.39**		**37999198.00**

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 Income & Expenditure for the Period : 2019-20

Schedule 10 - Grants/Subsides (Irrevocable Grants Received)

Particular	Grant from Govt. of India	Total	Current Year Total	Previous Year Total
Balance B/F	0.00	0.00	0.00	0.00
Add: Receipts during the year	840000000.00	840000000.00	840000000.00	704000000.00
Balance	840000000.00	840000000.00	840000000.00	704000000.00
Less: Utilised for Capital expenditure (A)	23318164.00	23318164.00	23318164.00	23890037.00
Balance	816681836.00	816681836.00	816681836.00	680109963.00
Less:Utilized for Revenue Expenditure (B)	816681836.00	816681836.00	816681836.00	680109963.00
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

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: 2019-20

(Amount - Rs.)

Schedule 12 - Interest Earned	2019-20	2018-19
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	2011399.12	1436648.77
b) With non-scheduled banks		
c) Post Office Savings Accounts		
d) others		
3. On Loans :		
a) Employees / Staff	5269.00	9090.00
b) Others		
4. Interest from Debtors and Other		
Total	**2016668.12**	**1445738.77**

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: 2019-20

(Amount - Rs.)

Schedule 13 (B) - Other Income	2019-20		2018-19	
1. Income from Royalty	0.00	0.00	0.00	0.00
2. Income from Publications	2767117.05	0.00	2506913.00	0.00
Add due	0.00	196992.00	0.00	158860.00
Less recovered	0.00	158860.00	0.00	275028.00
3. Others (specify) cost of printing etc not payable	0.00	0.00	0.00	0.00
Total	**2767117.05**	**2805249.05**	**2506913.00**	**2390745.00**

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: 2019-20

(Amount - Rs.)

Schedule 13(D) - Other Income	**2019-20**		**2018-19**	
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	157805.00		187989.00	
- RTI	280.00		160.00	
- Book Fair	99000.00		159000.00	
- Calligraphy	27000.00		2000.00	
- Vocational Course	55180.00		0.00	
Total	**339265.00**	**339265.00**	**349149.00**	**349149.00**

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 2019-20

(Amount - Rs.)

Schedule 14 - Prior Period Income	**2019-20**	**2018-19**
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: 2019-20

(Amount - Rs.)

Schedule 15 – Establishment Expenses	2019-20		2018-19	
	Receipts & Payments A/c	Income & Expenditure A/c	Receipts & Payments A/c	Income & Expenditure A/c
(a) Salaries and Wages	44209936.00	44209936.00	41393973.00	41393973.00
(b) Allowances and Bonus	0.00	0.00	0.00	0.00
(c) Interest to Provident Fund	1078319.40	1078319.40	0.00	0.00
(d) Staff Welfare Expenses	1598982.00	1598982.00	2768906.00	2768906.00
(e) Expenses on Employees' Retirement and Terminal benefits	2443812.00	2443812.00	2467884.00	2467884.00
(f) Leave salary and pension contribution (Deputationist)	293997.00	293997.00	300959.00	300959.00
(g) Employer's Contribution under New Pension Scheme	2200865.00	2200865.00	1489900.00	1489900.00
(h) Interest on New Pension Scheme	0.00	0.00	0.00	0.00
(i) Children Education Allowance	1673000.00	1673000.00	1252302.00	1252302.00
(j) Provision for Retirement Benefits	0.00	8559694.00	0.00	0.00
Total	**53498911.40**	**62058605.40**	**49673924.00**	**49673924.00**

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 2020

Schedule 15A - Employees Retirement and Terminal Benefits

Amount in Rupees

	Pension	Gratuity		Leave Encashment		Total
		GPF	NPS	GPF	NPS	
Opening Balance as on 01.04.2019	25171750.00	12585875.00	5384925.00	11217826.00	5247158.00	59607534.00
Addition: Capitalized value of Contributions Received from other Organizations	0.00	0.00	0.00	0.00	0.00	0.00
Total (a)	25171750.00	12585875.00	5384925.00	11217826.00	5247158.00	59607534.00
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)	25171750.00	12585875.00	5384925.00	11217826.00	5247158.00	59607534.00
Provision required on 31.03.2019 as per Actuarial Valuation (d)	27044000.00	15820744.00	7159205.00	12217729.00	5925550.00	68167228.00
A. Provision to be made in the current year (d-c)	1872250.00	3234869.00	1774280.00	999903.00	678392.00	8559694.00
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)	27044000.00	15820744.00	7159205.00	12217729.00	5925550.00	68167228.00

Note:
1. The total (A+B+C+D+E) in this sub schedule will be the figure against Retirement and Termnal 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

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 2019-20

Schedule 17 - Administrative and General Expenses

	2019-20	**2018-19**
A. Infrastructure		
a) Electricity and Power	621978.00	1563847.00
b) Water Charge	0.00	0.00
c) Insurance	0.00	0.00
d) Rent, Rates and Taxes (including property tax)	3300267.00	4319681.00
B. Communication		
e) Postage and Stationary	827810.00	1093782.00
f) Telephone, Fax and Internet Charges	809212.00	773661.00
C. Others		
g) Printing and Stationary (consumption)	2268809.00	2177661.00
h) Travelling and Conveyance Expenses	505864.00	349856.00
i) Hospitality	65646.00	47999.00
j) Auditors Remuneration	132450.00	0.00
k) Professional Charge (Legal)	159500.00	64240.00
l) Advertisement and Publicity	267400.00	249495.00
m) Magazines & Journals	74225.00	86695.00
n) Misc	1174612.00	735982.00
a) Packing Charges (Transpoortation of Book)	265366.00	346866.00
o) Panal Meeting	630212.00	126496.00
p) Housekeeping	2912170.00	2866693.00
q) Interest Remitted to Ministry	1282761.00	2064365.61
Total	**15298282.00**	**16867319.61**

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 2019-20

Schedule 18 - Transportation Expenses

	2019-20	**2018-19**
A. Vehicles (owned by institution)		
a) Running Expenses	78993.00	96897.00
b) Repair & Maintenance	317857.00	259101.00
c) Insurance Expenses	0.00	0.00
B. Vehicles taken on rent/lease		
a) Rent/lease Expenses	0.00	0.00
C. Vehicle (Taxi) hireing Expenses		
Total	**396850.00**	**355998.00**

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 2019-20

Schedule 19 - Repairs & Maintenance

	2019-20	2018-19
a) Buildings	0.00	0.00
b) Furniture & Fixtures	0.00	0.00
c) Plant & Machinery	0.00	0.00
d) Office Equipment	530480.00	810493.00
e) Computers	0.00	0.00
f) Laboratory & Scientific Equipment	0.00	0.00
g) Audio Visual Equipment	0.00	0.00
h) Cleaning Material & Services	0.00	0.00
i) Book Binding Charges	0.00	0.00
j) Gardening	0.00	0.00
k) Estate Maintenance	0.00	0.00
l) Others (Specify)	0.00	0.00
Total	**530480**	**810493.00**

Sd/-
(Dr. Aquil Ahmad)
Director

Form of Financial Statements (Non-Profit Organisations)
Name of Entity : National Council for Promotion of Urdu LanguageSchedules forming part of R&P and Account for the period 2019-20

Schedule 20 - Finance Costs

	2019-20	2018-19
a) Bank Charge	28823.50	25429.40
b) Other (Specify)	0.00	0.00
Total	**28823.50**	**25429.40**

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: 2019-20

(Amount - Rs.)

Schedule 21 (C) – Grants, subsidies & projects etc.	2019-20		2018-19	
	Receipts & Payments A/c	Income & Expenditure A/c	Receipts & Payments A/c	Income & Expenditure A/c
(a) I. Grants given to Institutions/Organisations				
I. Grant-in-Aid (Urdu)				
(1) Calligraphy & Graphic Design	19284820.00	19284820.00	19758914.00	19758914.00
(2) Teaching of Urdu	0.00	0.00	0.00	0.00
(3) Support to Organisations for selected Urdu Promotion Activities	13054947.00	13054947.00	14575689.00	14575689.00
(4) Estt. of Type and Shorthand lab.	0.00	0.00	0.00	0.00
(5) Bulk Purchase	17217971.00	17217971.00	6072633.00	6072633.00
(6) Publication of Manuscripts	9471320.00	9471320.00	1784164.00	1784164.00
(7) Urdu Press Promotion/UNI	37037152.00	37037152.00	47133225.00	47133225.00
(8) Financial Assistant for Project	2415000.00	2415000.00	5068625.00	5068625.00
Total	**98481210.00**	**98481210.00**	**94393250.00**	**94393250.00**
(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	1010000.00	1010000.00	335000.00	335000.00
3. Bulk Purchase	174000.00	174000.00	0.00	0.00
4. Publication of Manuscripts	883804.00	883804.00	99211.00	99211.00
4. Financial Assistant for Project	630000.00	630000.00	315000.00	315000.00
Total	**2697804.00**	**2697804.00**	**749211.00**	**749211.00**
Total of (a) I + (a) II	**101179014.00**	**101179014.00**	**95142461.00**	**95142461.00**

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: 2019-20

(Amount - Rs.)

Schedule 21 (C) – Expenditure on Grants, Subsidies & Projects etc.	2019-20			2018-19		
(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	355814041.00	355814041.00		334431076.00	334431076.00	
General - 379032641		0.00			0.00	
Capital - 23218600		0.00			0.00	
Add Other Charges		0.00	355814041.00		0.00	334431076.00
(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	3282149.00	3282149.00		1759030.00	1759030.00	
Other Charges	54620.00	54620.00		3000.00	3000.00	
Write of Books			3336769.00		112619.75	1874649.75
(iii) Publication of Periodicals	26633169.00	26633169.00		33997774.00	33997774.00	
Add due	6283665.00	6283665.00				
Less			32916834.00			33997774.00
C. Book Promotion/Exhibition	10579091.00	10579091.00		7658541.00	7658541.00	
Add Other Charges			10579091.00			7658541.00
D. Academic Projects/Collaboration	7607982.00	7607982.00		9496711.00	9496711.00	
(1) Short Term Course for Working Urdu	50889.00	50889.00		0.00	0.00	
(2) Production & Telecast of Urdu Duniya on T.V.	6753600.00	6753600.00	14412471.00	6753600.00	6753600.00	16250311.00
E. Distance Education						
(1) Correspondence Course (Urdu)	132852139.00	132852139.00		68738393.00	68738393.00	
(2) Diploma in Functional Arabic	90312485.00	90312485.00		59569272.00	59569272.00	
(3) Certificate in Functional Arabic	48721183.00	48721183.00		24357124.00	24357124.00	
(4) Certificate in Persian	5426859.00	5426859.00		2476674.00	2476674.00	
(5) Seminar/Conference/Symposia	3775753.00	3775753.00		8271523.00	8271523.00	
(6) Vocational Course	2834179.00	2834179.00		935520.00	935520.00	
			283922598.00			164348506.00
Total of (b)	**700981804.00**		**700981804.00**	**558448238.00**		**558560857.75**

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: 2019-20

Schedule - 22 : PRIOR PERIOD EXPENSES

Particulars	Current Year	Previous Year
1. Establishment Expenses	0.00	0.00
2. Academic Expenses	0.00	0.00
3. Administrative Expenses	0.00	0.00
4. Transport Expenses	0.00	0.00
5. Repairs & Maintenance	0.00	0.00
6. Other Expenses	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 for the period 2019-20

SCHEDULE B

(Amount - Rs.)

Other Payments (Loans & Advances)	2019-20		2018-19	
	Receipts	Payments	Receipts	Payments
Temporary advance to Staff & Others for Workshop, Seminar, Meetings, Book Fairs, Exhibition, Conference, etc.	5958465.00	12693283.00	8036678.00	6545649.00
House building advance	0.00	0.00	0.00	0.00
Conveyance advance	0.00	0.00	0.00	0.00
Festival advance	0.00	0.00	4500.00	0.00
Computer Advance	10000.00	50000.00	2000.00	0.00
Total	**5968465.00**	**12743283.00**	**8043178.00**	**6545649.00**

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 2019-20

SCHEDULE C

(Amount - Rs.)

Misc Receipts (Debt, Deposit & Remittances)	2019-20		2018-19	
	Receipts	Payments	Receipts	Payments
1. GPF				
(a) Subscription	4710400.00	4710400.00	4158200.00	4158200.00
(b) Advance	79000.00	79000.00	47500.00	47500.00
2. Income Tax				
(a) Salaries	2441110.00	2441630.00	2165590.00	2165070.00
(b) Others	5872912.00	5871029.00	5133245.00	5131366.00
3. CGEIS (Deputationist)	0.00	0.00	288.00	288.00
4. NCPUL GIS	104460.00	102000.00	100860.00	100305.00
5. License fee	0.00	0.00	8120.00	8120.00
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)	0.00	0.00	24000.00	24000.00
9. Interest on MCA	0.00	0.00	0.00	0.00
10. Earnest money/Security Deposit.	6650000.00	2155000.00	100000.00	1583500.00
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	1609841.00	1614431.00	1494490.00	1489900.00
15. Water Charges (Deputationist)	0.00	0.00	3150.00	3150.00
16. LIC (Deputationist)	0.00	0.00	0.00	0.00
17. Computer Advance (Deputationist)	0.00	0.00	1666.00	1666.00
18. Electricity Charges (Deputationists)	0.00	0.00	0.00	0.00
19. Motor Car Advance (Deputationists)	0.00	0.00	1800.00	1800.00
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)	600000.00	600000.00	405000.00	405000.00
23. DUCTSL (Deputationists)	0.00	0.00	7000.00	7000.00
24. C.G.H.S (Deputationists)	0.00	0.00	650.00	650.00
25. G.I.S (Deputationists)	9600.00	9600.00	9600.00	9600.00
26. Association (Deputationists)	3600.00	3600.00	1500.00	1500.00
27. WUHS (Deputatioinists)	4000.00	4000.00	2500.00	2500.00
Total	**22085523.00**	**17591290.00**	**13665759.00**	**15141715.00**

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: 2019-20

(Amount - Rs.)

Schedule (D) - Increase/Decrease in Stock of Finished Goods & Work in Progress	2019-20		2018-19	
1. Closing Stock				
Finished Goods	25112741.55		24808958.74	
Work in Progress	3936452.77	29049194.32	3975401.30	28784360.04
2. Less: Opening Stock				
Finished Goods	24808958.74		25480435.78	
Work in Progress	3975401.30	28784360.04	4581910.75	30062346.53
Total	**264834.28**	**264834.28**	**-1277986.49**	**-1277986.49**

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, 2020

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 straight line method as per rates specified by Ministry of HRD.

3.2 In respect of additions to/ deductions from fixed assets during the period, depreciation has been considered on strate line method and rates specified by Ministry of HRD.

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, 2020

SCHEDULE - 24 - CONTIGENT 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. 13,956.45 out of above projects of Ministry of Electronics and Information Technology, New Delhi as on 31.03.2020
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, 2020 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 2019-20

RECEIPTS	2019-20	2018-19	PAYMENTS	2019-20	2018-19
1. Opening Balances			1. Expenses		
a) Cash Balances	5000.00	5000.00	a) Establishment Exenses (Sch-15)	53498911.40	49673924.00
b) Bank Balances			b) Academic Expenses	0.00	0.00
i. In Current Accounts			c) Administrative Expenses (Sch-17)	15298282.00	16867319.61
ii. In Deposit Accounts			d) Transportation Expenses (Sch-18)	396850.00	355998.00
iii. Saving Accounts	28617634.32	27508962.56	e) Repairs & Maintenance (Sch-19)	530480.00	810493.00
			f) Prior Period Expenses	0.00	0.00
			g) Finance Cost (Sch-20)	28823.50	25429.40
2. Grants Received			2. Payments against Earmarked/Endowment Funds	0.00	0.00
a) From Government of India (Sch-10)	840000000.00	704000000.00			
b) From State Government					
c) From Other Sources 9details)					
(Grants for capital & revenue exp/to be shown					
separeately if available)					
3. Academic Receipts (Sch-09)	61916050.39	37999198.00	3. Payments against Sponsored Projects/Schemes	0.00	0.00
4. Receipts agains 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	23318164.00	23890037.00
b) Other Investment			b) Capital Works - in- Progess		

8. Interest Received on			8. Other Payments Including Statutory Payments (Sch-C)	17591290.00	15141715.00
a) Bank Deposits					
b) Loans and Advances					
c) Savings Bank Accounts (Sch-12)	2016668.12	1445738.77			
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)	12743283.00	6545649.00
11. Other Income (including Prior Period Income)	0.00	0.00	11. Other Payments (Sch -21 C)	802160818.00	653590699.00
12. Deposits and Advances (Sch-B)	5968465.00	8043178.00	12. Closing Balances		
			a) Cash In Hank	5000.00	5000.00
			b) Bank Balances		
			In Current Accounts		
			In Saving Accounts	38143820.98	28617634.32
			In Deposit Accounts		
13. Miscellaneous Receipts Including Statutory Receipts	22085523.00	13665759.00			
(Sch- C)					
14. Any Other Receipts					
I) Sale of Council for Publication (Sch-13-B)	2767117.05	2506913.00			
II) Misc Income (Sch-13-D)	339265.00	349149.00			
Total	**963715722.88**	**795523898.33**	**Total**	**963715722.88**	**795523898.33**

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 2019-20

Receipt		Payment	
Schedule 26			
Opening Balance as on 01.04.19	773581.00		
Interest from Bank (01.04.19 to 31.03.20)	24544.00	**Closing Balance (A/c NO - 33517122984)**	798125.00
Total	**798125.00**		**798125.00**

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 2020

Liability		Assets	
Schedule 26			
Opening Balance	773581.00		
Interest from Bank (01.04.19 to 31.03.20)	24544.00	**Closing Balance (A/c NO - 33517122984)**	798125.00
Total	**798125.00**		**798125.00**

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 2019-20

RECEIPTS	2019-20		PAYMENTS	2019-20	
Opening Balance	345629.29		Honorarium/Salary	776498.00	
			Contingencies	50638.00	
Grant from Ministry	646000.00		Refund of Loan	0.00	
Loan from NCPUL	0.00	991629.29			827136.00
Income Tax		324.00	Income Tax		324.00
Recovery of Advance		33000.00	Bank Charge		276.71
Interest from Bank		7214.00	Advance		40645.00
			Closing Balance		163785.58
Total	**Rs.**	**1032167.29**		**Rs.**	**1032167.29**

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 2019-20

RECEIPTS	2019-20		2018-19		PAYMENTS	2019-20		2018-19	
OPENING BALANCE		1317625.45		1613863.75					
					Capital (Laboratory Setup)		0.00		0.00
					Office Expenses	0.00		0.00	
Grant Received from Ministry		0.00		0.00	Manpower	0.00		0.00	
					Course Material	0.00		0.00	
Interest Received from Bank		42896.00		54875.00	Consumables	0.00		0.00	
					Overhead & Contingencies	84328.00	84328.00	87137.00	87137.00
Advances Recovered		0.00		0.00	Interest Remitt to NCPUL	-	74706.00	-	0.00
Fees		0.00		0.00	Fees refund NCPUL		1366200.00		0.00
					Interest Remitt to Ministry		0.00		263935.00
Miscellaneous		245609.00		0.00	Miscellaneous		66940.00		0.00
					Bank Charges		0.00		41.30
Income Tax (Others)		0.00		1339.00	Income Tax (Others)		0.00		1339.00
					CLOSING BALANCE		13956.45		1317625.45
TOTAL	Rs.	1606130.45		1670077.75		Rs	1606130.45	Rs	1670077.75

Sd/-

(Dr Aquil Ahmad)

Director

National Council for Promotion of Urdu Language

General Provident Fund - Receipts and Payments Account for the year 2019-20

RECEIPTS		Rs.	PAYMENTS		Rs.
I. Opening Balance as on Ist April, 2019			**I. General Provident Fund**		
(GPF SB A/c. No. 90092010046795)		6037832.60	a) Final withdrawals	0.00	
			b) Advance	0.00	
			c) Final Part Withdrawals	770000.00	770000.00
II. General Provident Fund					
a) Subscriptions	5010400.00		**II. Investment**		0.00
b) Recovery of Advance	79000.00	5089400.00			
			III. Refund of Unauhorised Receipt		0.00
			IV. Bank Charges		733.00
III. Investments of FDR		0.00	**Tax by Bank**		45341.00
IV. Interest			**IV. Closing Balance as on 31st March, 2020**		
a) (GPF SB A/c. No. 90092010046795)	690177.66		(GPF SB A/c. No. 90092010046795)		**12399709.33**
b) Interest on Investment	319742.67				
c) Interest from NCPUL(2018-19)	1078630.40	2088550.73			
d) To GPF					
Total		**13215783.33**	**Total**		**13215783.33**

Sd/-
(Dr. Aquil Ahmad)
Director

NATIONAL COUNCIL FOR PROMOTION OF URDU LANGUAGE

General - Provident Fund

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/20

Expenditure	Amount	Income	Amount
Interest Credited to:		Interest earned on Investment (Inv)	319742.67
GPF Account	1009920.33	Interest earned on Saving (SB)	690177.66
Interest deficit	1040216.67	Interest deficit receivable from NCPUL	1040216.67
Total	**2050137.00**		**2050137.00**

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, 2020

LIABILITIES		Rs.	ASSETS		Rs.
G.P.F. Subscriptions			**Investment**		
Opening Balance	10495180.00		a) Deposit with Syndicate Bank now Canara Bank	8300000.00	0.00
			Deposit with SBI	9682584.00	
Recd. During the year	5089400.00				17982584.00
Less - Paid during the year	770000.00				
Less - Excess credited		14814580.00			
			Difference of interest deficit etc		
			Receivable from Main Account		1086290.67
Interest					
Opening Balance	12242652.60				
Recd. During the year	2088550.73	14331203.33			
Difference of Interest deficit due from NCPUL		1040216.67	**Closing Balance**		
			Cash at Banks		
Difference of Interest Credited in FDR		1282584.00	(GPF SB A/c. No. 90092010046795		12399709.33
	Total	**31468584.00**		**Total**	**31468584.00**

Sd/-
(Dr. Aquil Ahmad)
Director

National Council for Promotion of Urdu Language

New Pension Scheme - Receipts and Payments Account for the year 2019-20

RECEIPTS		Rs.	PAYMENTS		Rs.
Schedule 27 (i)					
I. Opening Balance as on April 1, 2019			NPS-Trust Account		
(NPS SB A/c. No. 90092010177616)		376409.09	A/c No. 2020852		0.00
II. New Pension Scheme			Refund Employees contribution		0.00
a) Employees' Contribution	0.00				
b) Employer's Contribution	0.00	0.00	Bank Charge		45.00
III. Interest			**II. Closing Balance as on**		
a) (NPS SB A/c. No. 90092010177616)	12768.43	12768.43	**31st March, 2020**		
b) Interest on Investment	0.00	0.00	(NPS SB A/c. No. 90092010177616)		389132.52
c) Interest from NCPUL	0.00	0.00			.
TOTAL		**389177.52**	**TOTAL**		**389177.52**

Sd/-
(Dr. Aquil Ahm
Director

National Council for Promotion of Urdu Language

New Pension Scheme - Balance Sheet for the period ending 31st March 2020

LIABILITIES		Rs.	ASSETS			Rs.
Schedule 27(ii)						
N.P.S. Scheme						
Opening Balance	376409.09					
Add. During the year	0.00					
Add Interest	12768.43					
Less Paid	0.00	389177.52				
Less Bank Charge	45.00	45.00				
			Closing Balance			
			Cash at Banks			
			(NPS SB A/c. No. 90092010177616)			***389132.52***
TOTAL		**389132.52**	**TOTAL**			**389132.52**

Sd/-
(Dr. Aquil Ahma
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 2020.

We have audited the attached Balance Sheet of National Council for Promotion of Urdu Language, New Delhi as at 31st March 2020, 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 Education (erstwhile 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. 7.45 crore

The interest earned on grant amounting to Rs. 17.35 lakh has been treated income of the Council instead refundable to the Ministry. This has resulted in understatement of Current Liabilities & Provisions and overstatement on Interest Earned by Rs. 17.35 lakh.

B. General

B.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 maintains only Receipts and Payments accounts of the Project. The unutilised grant-in-aid of Rs. 00.14 lakh of this project as on 31st March 2020 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 has pointed out since 2015-16 but no action has been taken in this regard.

Further the Fixed Assets created out of this sponsored project amounting to Rs. 2.71 crore, being the property of the sponsoring Ministry, needs to be disclosed in the Notes on Accounts but the same has not been disclosed.

B.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 (inRs.)
1.	Syndicate Bank / 90092010045326	May – 05 to Feb – 19	28	58,103
2	SBI Bank / 0000031261049108	Feb – 13 to Dec – 14	63	14,54,498
3	SBI Bank (Project) / 0000033433958728	Sep – 15 to Nov – 16	6	66,940
4	Axis Bank / 912010028886515	Feb – 18 to May – 19	4	75,198
Total				**16,54,739**

Cheques/Demand Draft deposited but not credited by bank amounting to Rs. 16,54,739 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 (inRs.)
1	Syndicate Bank / 90092010045326	Nov – 06 to Dec – 19	44	2,57,193
2	Axis Bank / 912010028886515	Dec – 14 to Dec – 19	25	3,87,390
3	SBI Bank / 0000031261049108	Aug – 10 to May – 18	105	10,49,302
4	SBI Bank (Project) / 0000033433958728	Sep – 15 to Jul – 18	03	10,626
5	SBI Bank (NMCME) / 33517129184	May – 18 to Jul – 18	3	19,820
Total				**17,24,331**

Cheques/Demand Drafts issued amounting to Rs. 17,24,331 since November 2006 to December 2019 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.3 The following deviations have been made from the format of accounts prescribed by Ministry of Education:-

(i) Expenditure of Salary, Pension and Employer Contribution to New Pension Scheme has been booked in the account for the period from March 2019 to February 2020 instead of April 2019 to March 2020 which is contravention of format of accounts and accrual basis of accounting.

(ii) Receipts and payments accounts of NPS have not been maintained in the format prescribed by Ministry. It does not disclose the subscription collected from the employees during the year, the amount of the employer's 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, records of employee contribution deducted from salary and the same amount deposited with NSDL are not recorded anywhere in NPS related books.

(iii) The accounts of GPF are not maintained as per format of accounts prescribed by Ministry. The accounts have to disclose the liabilities of GPF subscribers as on 31st March 2020 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.

C. Grant-in-aid

During 2019-20, the National Council for Promotion of Urdu Language (NCPUL) received grant-in-aid amounting to Rs. 84.00 crore from the Government of India, Ministry of Education, Department of Higher Education, out of which an amount of Rs. 2.00 crore was received in the month of March 2020. It had nil opening balance. Out of total funds of Rs. 84.00 crore, it utilized Rs. 89.52 crore. The excess expenditure of Rs. 5.52 crore was met from internally generated receipts.

The Council has also received grant-in-aid of Rs. Nil form 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. 13.18 lakh under this project and generated internal receipts of Rs. 2.88 lakh during 2019-20. Out of total funds of Rs. 16.06 lakh, the Council had incurred an expenditure of Rs. 15.92 lakh during the year leaving a balance of Rs. 0.14 lakh. However, no UC was submitted to the Ministry.

The Council has received grant-in-aid of Rs. 6.46 lakh from the Ministry of Education, Deptt. of Higher Education (Minority Cell) for National Monitoring Committee for Minority Education. It had an opening balance of Rs. 3.46 lakh and generated internal receipts of Rs. 0.07 lakh during 2019-20. Out of total fund of Rs. 9.99 lakh, the Council had incurred an expenditure of Rs. 8.68 lakh during the year leaving a balance of Rs. 01.31 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 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 2020;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
(Home education and Skill Development)

Place: New Delhi
Dated: 05.01.2021

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 2019-20. However the reports are not reviewed by the top management.

2. Adequacy of internal control system

- Internal Control system of the Council needs to be strengthened as Cheques/Demand Draft deposited but not credited by bank amounting to Rs. 16.55 lakh pertaining to the period from May 2005 to May 2019 have not been reconciled with the Bank.

3. System of physical verification of assets

- Physical verification of fixed assets for the year 2019-20 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 2019-20.

5. Regularity in payment of statutory dues

- Income Tax of Rs. 3,753 over six month in respect of statutory dues was outstanding as on 31.03.2020