

**FINANCIAL STATEMENTS
OF
ACCOUNTS
FOR THE YEAR
2022-23
OF
NATIONAL COUNCIL FOR PROMOTION OF URDU LANGUAGE**

MINISTRY OF EDUCATION

DEPARTMENT OF HIGHER EDUCATION

GOVERNMENT OF INDIA

Farogh-e-Urdu Bhawan, FC-33/9, INSTITUTIONAL AREA, JASOLA, NEW DELHI-110 025

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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, 2023

Amount in Rupees

SOURCES OF FUNDS	Schedule	2022-23	2021-22
Corpus/Capital Fund	1	38916354.27	27210039.65
Designated/Earmarked/Endowment Funds	2	1821750.03	4456004.03
Current Liabilites & Provisions	3	84762184.00	81956389.00
Total		125500288.30	113622432.68

APPLICATION OF FUNDS	Schedule	Current Year	Previous Year
Fixed Assets			
Tangible Assets	4	58277297.45	28614072.15
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	66669173.85	83468267.53
Loans, Advances & Deposits	8	553817.00	1540093.00
Total		125500288.30	113622432.68

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, 2023

Amount in Rupees

Particular	Schedule	2022-23	2021-22
<u>INCOME</u>			
Academic Receipts	9	41570410.12	62342432.88
Grants/Subsidies	10	810229766.00	890866322.00
Income from Investments	11		
Interest Earned	12	1150384.00	1117652.00
Other Income	13	3840903.07	3261359.89
Prior Period Income	18		
Increase/Decrease in Stock of Finished Goods & Work in Progress	(-)	157735.87	1411326.80
Total		856633727.32	958999093.57
<u>EXPENDITURE</u>			
Staff Payments & Benefits (Establishment Expenses)	15	77089958.00	72461213.00
Retirement Terminal Benefit			
Administrative and General Expenses	17	21061838.00	18453296.00
Transportation Expenses	18	801912.00	462774.00
Repairs & Maintenance	19	775310.00	797371.00
Finance Costs	20	7235.00	5468.60
Depreciation	4	10200529.70	2242125.70
Other Expenses	21	774854385.00	874903919.00
Prior Period Expenses	22	0.00	0.00
Total		884791167.70	969326167.30
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	-28157440.38	-10327073.73

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, 2023

(Amount - Rs.)

	2022-23	2021-22
<u>Schedule 1 — Corpus/Capital Fund</u>		
Balance as at the beginning of the year	27210039.65	33508345.38
Add: Grants Government of India to the extent utilized for capital expenditure	39863755.00	4028768.00
Add: Other Additions		
Add: Excess of Income over expenditure transferred from the Income & Expenditure Account		
Total	67073794.65	37537113.38
(Deduct) Deficit transferred from the Income & Expenditure Account	28157440.38	10327073.73
Balance as at the Year end	38916354.27	27210039.65

Sd/-
(Dr. Aquil Ahmad)
Director

Form of Financial Statements (Non-Profit Organisations)
Name of Entity : National Council for Promotion of Urdu Language
for the year 2022-23

Schedule - 2 - Designated/Earmarked/Funds

Particulars	Skill Development in Electronic and Information Technology	National Monitoring Committee for Minority Education, Ministry of Education (Minority Cell)	Total
A.			
a) Opening Balance	4402197.45	53806.58	
b) Addition during the year	0.00	0.00	
c) Income from investment made of the funds	0.00	0.00	
d) Accrued Interest on investments/advances	0.00	2250.00	
e) Interest on Saving Bank account	104760.00	1504.00	
f) Other additions (Specify Nature) Income Tax	15003.00	0.00	
Total (A)	4521960.45	57560.58	4579521.03
B.			
Utilisation/Expenditure towards objective of funds			
i) Capital Expenditure	0.00	0.00	
ii) Revenue Expenditure	2757771.00	0.00	
Total (B)	2757771.00	0.00	2757771.00
Closing Balance at the year end (A-B)	1764189.45	57560.58	1821750.03

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, 2023

(Amount -Rs.)

	2022-23	2021-22
Schedule 3 — Current Liabilities and Provisions		
A. Current Liabilities		
1. Acceptances		
2. Sundry Creditors :		
a) For Goods		
b) Others	5083705.00	3073510.00
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)	5083705.00	3073510.00
B. Provisions		
1. For Taxation		
2. Gratuity	30086501.00	28792749.00
3. Superannuation Pension	28237800.00	29290800.00
4. Accumulated Leave Encashment	21354178.00	20799330.00
5. Trade Warranties/ Claims		
6. Others (Specify)		
Total (B)	79678479.00	78882879.00
Total (A+B)	84762184.00	81956389.00

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, 2023

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	850000000.00	895000000.00
Total (a)	850000000.00	895000000.00
Less Reversion as automatic failed transaction		104910.00
Less: Utilized for Promotion of Language	810229766.00	890866322.00
Less: Utilized for Capital Expenditure	39770234.00	4028768.00
Total (b)	850000000.00	895000000.00
Unutilized Carried forward (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 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)	Nil	Nil
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)	Nil	Nil
Grand Total (A+B+C+D)	850000000.00	895000000.00

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, 2023

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 2022	Additions during the year	Deductions during the year-end	Cost/ valuation at 31st March 2023	As at 1st April 2022	On Additions during the year	On Deduction during the year	Total up to 31st March 2023	As at the 31st March 2023	As at the 31st March 2022
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	38953215.00	0.00	0.00	38953215.00	16530406.55	779064.30	0.00	17309470.85	21643744.15	22422808.45
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 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	2929086.47	326740.00	0.00	3255826.47	11573.53	338313.53
5. Furniture, Fixtures	2917565.00	37793.00	0.00	2955358.00	1951357.99	221651.85	0.00	2173009.84	782348.17	966207.02
6. Office Equipment	1999743.00	17435.00	0.00	2017178.00	1132397.55	151288.35	0.00	1283685.90	733492.10	867345.46
7. Computer/ Peripherals	5360912.00	0.00	0.00	5360912.00	5360912.00	0.00	0.00	5360912.00	0.00	0.00
Computer/ Peripherals	376555.00	675642.00	0.00	1052197.00	75311.00	210439.40	0.00	285750.40	766446.60	301244.00
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	1624780.25	0.00	0.00	1624780.25	1624780.25	0.00	0.00	1624780.25	0.00	0.00
Library Books	3575.00	2435.00	0.00	6010.00	357.50	601.00	0.00	958.50	5051.50	3217.50
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
Mobile	0.00	57600.00	0.00	57600.00	0.00	4320.00	0.00	4320.00	53280.00	0.00
12. Comp. HW/SW under CAMDTP	286788741.00	0.00	0.00	286788741.00	286788741.00	0.00	0.00	286788741.00	0.00	0.00
Comp. HW/SW under CAMDTP	3459274.00	39072850.00	0.00	42532124.00	691854.80	8506424.80	0.00	9198279.60	33333844.40	2767419.20
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	352137957.25	39863755.00	0.00	392001712.25	323523885.11	10200529.70	0.00	333724414.81	58277297.45	28614072.16
Total									58277297.45	28614072.16

(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, 2023

(Amount - Rs.)

Schedule 5 - Investment - Others	2022-23	2021-22
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, 2023

(Amount - Rs.)

Schedule 7 - Current Assets	2022-23		2021-22	
A. Current Assets :				
1. Stock				
a) Stores and Spares				
b) Loose Tools				
c) Stock-in-trade	Opening Balance	28583058.05		
	Addition	2872732.50		
	Disposed of	2454095.87	29001694.68	29001694.68
			28583058.05	28583058.05
	Raw Material	4202429.38		
			4202429.38	4202429.38
			4778801.88	4778801.88
2. Sundry Debtors :				
a) Debts Outstanding for a period exceeding six months			2031195.00	2031195.00
b) Others				
3. Cash Balances in hand (including cheques/drafts and imprest)			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)			29554653.76	29554653.76
b) With non-scheduled banks :				
- On Current Accounts				
- On Deposit Accounts				
- On Savings Accounts				
5. Post Office-Savings Accounts				
6. Balance in Franking Machine			52451.00	52451.00
7. Designated Earmarked Funds			1821750.03	1821750.03
Total			66669173.85	83468267.53

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, 2023

(Amount - Rs.)

Schedule 8 - Loan & Deposits	2022-23	2021-22
1. Advanc to employees: (Non-interest bearing)		
a) Salary		
b) Festival	0.00	0.00
c) Medical Advance		
d) Other (to be specified)	181817.00	1283093.00
2. Long Term Advances to employees: (Interest bearing)		
a) Vehicle loan		
b) Home loan		
c) Others (to be specified)	165000.00	50000.00
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	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	553817.00	1540093.00

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: 2022-23

Schedule 9 - Academic Receipts	2022-23		2021-22	
	Receipts & Payment	Income & Expenditure	Receipts & Payment	Income & Expenditure
1. Entrance Fees				
2. Annual Fees/ Subscriptions (Periodicals)	8561350.12		7180061.74	
3. Seminar/ Program Fees				
4. Consultancy Fees		8561350.12		7180061.74
5. Others (Specify)/ Fees				
Urdu Correspondence Course Fees.	13902044.00		21716430.00	
Diploma/certificate in Functional Arabic Fees.	6652320.00		16044550.00	
One Year Persian Language	985810.00		1179200.00	
Examination Fees. (NCPUL'S Centres)	11272636.00		12847991.14	
Examination Fees. (Accreditation Centres)				
Prospectus & Admn Form Fee (Main)	234690.00		274200.00	
Prospectus & Admn Form Fee (Acc)				
Duplicate Certificate Fee (Main Centre)				
Duplicate Certificate Fee (Acc. Centre)	200.00			
Cost of Courseware				
Advertisement Charges (Main Centres)				
Advertisement Charges (Acc. Centres)				
Corpus Fund - Partial Refund of Fees				
Miscellaneous Fees				
Inspection Fees	60000.00		3100000.00	
		33107700.00		55162371.14
SUB-TOTAL	41669050.12	41669050.12	62342432.88	62342432.88
Recovery Fee 2010-11	46200.00			
Recovery Fee 2014-15	52440.00			
		98640.00		
Total		41570410.12		62342432.88

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 : 2022-23

Schedule 10 - Grants/Subsidies (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
Receipts during the year	850000000.00	850000000.00	850000000.00	895000000.00

Balance	850000000.00	850000000.00	850000000.00	895000000.00
Less - Reversion as automatic failed transaction	0.00	0.00	0.00	104910.00
Less: Utilised for Capital expenditure	39770234.00	39770234.00	39770234.00	4028768.00
Balance	810229766.00	810229766.00	810229766.00	890866322.00
Less: Utilized for Promotion of Language	810229766.00	810229766.00	810229766.00	890866322.00
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: 2022-23

(Amount - Rs.)

Schedule 12 - Interest Earned	2022-23		2021-22	
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	1141604.00		1787605.00	
b) With non-scheduled banks				
c) Post Office Savings Accounts				
d) others				
3. On Loans :				
a) Employees / Staff				
b) Others	8780.00		11352.00	
4. Interest from Debtors and Other				
5. Interest to be Remitted to Ministry (-)				681305.00
	1150384.00	1150384.00	1798957.00	1117652.00

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: 2022-23

(Amount - Rs.)

Schedule 13 (B) - Other Income	2022-23		2021-22	
1. Income from Royalty	0.00	0.00	0.00	0.00
2. Income from Publications	2372180.07	0.00	1278547.74	0.00
Add due	0.00	66741.00	0.00	91414.00
Less recovered	0.00	91414.00	0.00	23710.00
3. Others (specify) cost of printing etc not payable	0.00	0.00	0.00	0.00
Total	2372180.07	2347507.07	1278547.74	1346251.74

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: 2022-23

(Amount - Rs.)

Schedule 13(D) - Other Income	2022-23		2021-22	
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)	1008598.00		553121.00	
4. Miscellaneous Income - Main	0.00		936748.15	
- RTI	220.00		80.00	
- Book Fair	288000.00			
- Calligraphy	13700.00			
- Vocational Course	38680.00		210350.00	
- NEFT Return	0.00		0.00	
- Leave Encashment	0.00		214809.00	
- Recovery Over Payment	144048.00		0.00	
- Franking Machine		150.00	0.00	
Total	1493246.00	1493396.00	1915108.15	1915108.15

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 2022-23

(Amount - Rs.)

Schedule 14 - Prior Period Income	2022-23	2021-22
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
5. Interest Remitted to Ministry	681305.00	0.00
Total	681305.00	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: 2022-23

(Amount - Rs.)

Schedule 15 – Establishment Expenses	2022-23		2021-22	
	Receipts & Payments A/c	Income & Expenditure A/c	Receipts & Payments A/c	Income & Expenditure A/c
(a) Salaries and Wages	58647163.00	58647163.00	49406212.00	49406212.00
(b) Allowances and Bonus	0.00	0.00	0.00	0.00
(c) Interest to Provident Fund	2002900.00	2002900.00	1661490.00	1661490.00
(d) Staff Welfare Expenses	2380113.00	2380113.00	1608918.00	1608918.00
(e) Expenses on Employees' Retirement and Terminal benefits	8321889.00	8321889.00	3757946.00	3757946.00
(f) Leave salary and pension contribution (Deputationist)	614388.00	614388.00	617061.00	617061.00
(g) Employer's Contribution under New Pension Scheme	2869905.00	2869905.00	2357139.00	2357139.00
(h) Interest on New Pension Scheme	0.00	0.00	0.00	0.00
(i) Children Education Allowance	1458000.00	1458000.00	1458000.00	1458000.00
(j) Provision for Retirement Benefits	0.00	795600.00	0.00	11594447.00
Total	76294358.00	77089958.00	60866766.00	72461213.00

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 2023

Schedule 15A - Employees Retirement and Terminal Benefits

Amount in Rupees

	Pension	Gratuity		Leave Encashment		Total
		GPF	NPS	GPF	NPS	
Opening Balance as on 01.04.2022	29290800.00	19624837.00	9167912.00	14333242.00	6466088.00	78882879.00
Addition: Capitalized value of Contributions Received from other Organizations	0.00	0.00	0.00	0.00	0.00	0.00
Total (a)	29290800.00	19624837.00	9167912.00	14333242.00	6466088.00	78882879.00
Less: Actual Payment during the Year (b)	0.00	0.00	0.00	0.00	0.00	0.00
Balance Available on 31.03.2022 C (a-b)	29290800.00	19624837.00	9167912.00	14333242.00	6466088.00	78882879.00
Provision required on 31.03.2023 as per Actuarial Valuation (d)	28237800.00	20048839.00	10037662.00	14547488.00	6806690.00	79678479.00
A. Provision to be made in the current year (d-c)	-1053000.00	424002.00	869750.00	214246.00	340602.00	795600.00
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)	28237800.00	20048839.00	10037662.00	14547488.00	6806690.00	79678479.00

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 31.03.23

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 2022-23

Schedule 17 - Administrative and General Expenses

	2022-23	2021-22
A. Infrastructure		
a) Electricity and Power	1920889.00	1774643.00
b) Water Charge	0.00	0.00
c) Insurance	0.00	0.00
d) Rent, Rates and Taxes (including property tax)	7053909.00	4061143.00
B. Communication		
e) Postage and Stationary	452772.00	505625.00
f) Telephone, Fax and Internet Charges	796445.00	791280.00
C. Others		
g) Printing and Stationary (consumption)	1108213.00	2280729.00
h) Travelling and Conveyance Expenses	200128.00	186632.00
i) Hospitality	29746.00	31873.00
j) Auditors Remuneration	84700.00	254250.00
k) Professional Charge (Legal)	270000.00	24750.00
l) Advertisement and Publicity	67868.00	15346.00
m) Magazines & Journals	105761.00	110247.00
n) Misc	1383124.00	1410266.00
a) Packing Charges (Transportation of Book)	177466.00	185740.00
o) Panal Meeting	46820.00	304817.00
p) Housekeeping	7363997.00	6515805.00
q) Interest Remitted to Ministry	0.00	0.00
Total	21061838.00	18453146.00

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 2022-23

Schedule 18 - Transportation Expenses

	2022-23	2021-22
A. Vehicles (owned by institution)		
a) Running Expenses	436825.00	104865.00
b) Repair & Maintenance	365087.00	357909.00
c) Insurance Expenses	0.00	0.00
B. Vehicles taken on rent/lease		
a) Rent/lease Expenses	0.00	0.00
C. Vehicle (Taxi) hiring Expenses		
Total	801912.00	462774.00

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 2022-23

Schedule 19 - Repairs & Maintenance

	2022-23	2021-22
a) Buildings	0.00	0.00
b) Furniture & Fixtures	0.00	0.00
c) Plant & Machinery	0.00	0.00
d) Office Equipment	775310.00	797371.00
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	775310.00	797371.00

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 2022-23

Schedule 20 - Finance Costs

	2022-23	2021-22
a) Bank Charge	7235.00	5468.60
b) Other (Specify)	0.00	0.00
Total	7235.00	5468.60

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: 2022-23

(Amount - Rs.)

Schedule 21 (C) – Grants, subsidies & projects etc.	2022-23		2021-22	
	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	36762270.00	36762270.00	34940490.00	34940490.00
(2) Teaching of Urdu	0.00	0.00	0.00	0.00
(3) Support to Organisations for selected Urdu Promotion Activities	7490142.00	7490142.00	14723913.00	14723913.00
(4) Estt. of Type and Shorthand lab.	0.00	0.00	0.00	0.00
(5) Bulk Purchase	3737654.00	3737654.00	10619688.00	10619688.00
(6) Publication of Manuscripts	2224562.00	2224562.00	12500296.00	12500296.00
(7) Urdu Press Promotion/UNI	16822240.00	16822240.00	25193148.00	25193148.00
(8) Financial Assistance for Project	2439781.00	2439781.00	4353720.00	4353720.00
Total	69476649.00	69476649.00	102331255.00	102331255.00
(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	105000.00	105000.00	75000.00	75000.00
3. Bulk Purchase	0.00	0.00	409600.00	409600.00
4. Publication of Manuscripts	40300.00	40300.00	77793.00	77793.00
5. Financial Assistant for Project	420000.00	420000.00	630000.00	630000.00
Total	565300.00	565300.00	1192393.00	1192393.00
Total of (a) I + (a) II	70041949.00	70041949.00	103523648.00	103523648.00

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: 2022-23

(Amount - Rs.)

Schedule 21 (C) – Expenditure on Grants, Subsidies & Projects etc.	2022-23			2021-22		
	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 General - 415358466 Capital - 39072850 Add Other Charges	376285616.00	376285616.00	0.00 0.00 0.00 376285616.00	427633169.00	427633169.00	0.00 0.00 0.00 427633169.00
(ii) Accreditation services Add due Less		0.00 0.00 0.00	0.00 0.00 0.00		0.00 0.00 0.00	0.00 0.00 0.00
B. Publication						
(i) Publication of Books Other Charges Write of Books	2277360.00 19000.00	2277360.00 19000.00	2296360.00	3287271.00 15000.00	3287271.00 15000.00	3302271.00
(ii) Publication of Periodicals Add due Less	56949820.00 7421622.00	56949820.00 7421622.00	64371442.00	36010368.00 7579759.00	36010368.00 7579759.00	43590127.00
C. Book Promotion/Exhibition						
Add Other Charges	16435574.00	16435574.00	16435574.00	12842682.00	12842682.00	12842682.00
D. Academic Projects/Collaboration						
(1) Short Term Course for Working Urdu Journalism	7046611.00	7046611.00		12901680.00	12901680.00	
(1) Short Term Course for Working Urdu Journalism	0.00	0.00		291253.00	291253.00	
(2) Production & Telecast of Urdu Duniya on T.V.	4071000.00	4071000.00	11117611.00	7056400.00	7056400.00	20249333.00
E. Distance Education						
(1) Correspondence Course (Urdu)	105001067.00	105001067.00		109118962.00	109118962.00	
(2) Diploma in Functional Arabic	77479296.00	77479296.00		99807990.00	99807990.00	
(3) Certificate in Functional Arabic	36252755.00	36252755.00		44302309.00	44302309.00	
(4) Certificate in Persian	10821162.00	10821162.00		8656685.00	8656685.00	
(5) Seminar/Conference/Symposia	2101037.00	2101037.00		755901.00	755901.00	
(6) Vocational Course	2650516.00	2650516.00		1120842.00	1120842.00	
			234305833.00			263762689.00
Total of (b)	704812436.00	704812436.00	704812436.00	771380271.00	771380271.00	771380271.00

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: 2022-23

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 (Interest to Ministry)	0.00	0.00
Total	0.00	0.00

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 Balance Sheet as at : 31st March, 2023

Schedule 'A'

(Amount - Rs.)

A. Fixed Assets (Sub-Para Sch-4)	2021-22	2022-23	Total
(1) Building (work in progress)			
(2) Library Books		2435.00	2435.00
(3) Computer & Peripherals	18486.00	657156.00	675642.00
(4) Furniture & Fixtures			
(a) Furniture		37793.00	37793.00
(b) Desert Coolers			
(c) Water Cooler			
(d) Heat Convector			
(e) Water Purifier/Aqua Guard			
(5) Office Equipment	17435.00	0.00	17435.00
(6) Electric Installations			
(7) Vehicles			
(8) Computer Software/ Hardware under CAM-DTP Scheme		39072850.00	39072850.00
(9) Mobile	57600.00	0.00	57600.00
Total A	93521.00	39770234.00	39863755.00
B Current Assets			
Council's Publications			
(a) Finished products			
Less disposed off			
(b) Raw Material			
Total B			
Total A & B	93521.00	39770234.00	39863755.00

A. This is in compliance to Audit observation in SAR 2021-22

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 2022-23

SCHEDULE B

(Amount - Rs.)

Other Payments (Loans & Advances)	2022-23		2021-22	
	Receipts	Payments	Receipts	Payments
Temporary advance to Staff & Others for Workshop, Seminar, Meetings, Book Fairs, Exhibition, Conference, etc.	6179697.00	5078421.00	8900289.00	3688124.00
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	48000.00	0.00
Computer Advance	135000.00	250000.00	137500.00	100000.00
Total	6314697.00	5328421.00	9085789.00	3788124.00

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 2022-23

SCHEDULE C

(Amount - Rs.)

Misc Receipts (Debt, Deposit & Remittances)	2022-23		2021-22	
	Receipts	Payments	Receipts	Payments
1. GPF				
(a) Subscription	5907600.00	5907600.00	5698500.00	5698500.00
(b) Advance	66000.00	66000.00	28500.00	28500.00
2. Income Tax				
(a) Salaries	5227713.00	5227713.00	3877811.00	3877811.00
(b) Others	6572551.00	6621053.00	6230287.00	6366371.00
3. CGEIS (Deputationist)	0.00	0.00	0.00	0.00
4. NCPUL GIS	94740.00	94740.00	173915.00	173915.00
5. License fee	0.00	0.00	0.00	0.00
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	0.00	0.00
9. Interest on MCA	0.00	0.00	0.00	0.00
10. Earnest money/Security Deposit.	3300000.00	608500.00	239000.00	1000000.00
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	2049916.00	2049916.00	1683642.00	1683642.00
15. Water Charges (Deputationist)	0.00	0.00	0.00	0.00
16. LIC (Deputationist)	0.00	0.00	0.00	0.00
17. Computer Advance (Deputationist)	0.00	0.00	0.00	0.00
18. Electricity Charges (Deputationists)	0.00	0.00	0.00	0.00
19. Motor Car Advance (Deputationists)	0.00	0.00	0.00	0.00
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	600000.00	600000.00
23. DUCTSL (Deputationists)	0.00	0.00	0.00	0.00
24. C.G.H.S (Deputationists)	0.00	0.00	0.00	0.00
25. G.I.S (Deputationists)	9600.00	9600.00	9600.00	9600.00
26. Association (Deputationists)	3600.00	3600.00	3600.00	3600.00
27. WUHS (Deputatioinists)	0.00	0.00	0.00	0.00
28. Interest Remitt to Ministry	0.00	0.00	0.00	1371926.00
Total	23832320.00	21189322.00	18545455.00	20814465.00

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: 2022-23

(Amount - Rs.)

Schedule (D) - Increase/Decrease in Stock of Finished Goods & Work in Progress	2022-23		2021-22	
1. Closing Stock				
Finished Goods	29001694.68		28583058.05	
Work in Progress	4202429.38	33204124.06	4778801.88	33361859.93
2. Less: Opening Stock				
Finished Goods	28583058.05		26671702.07	
Work in Progress	4778801.88	33361859.93	5278831.06	31950533.13
Total	-157735.87	-157735.87	1411326.80	1411326.80

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, 2023

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 is disbursed by the Government of India, Ministry of Education, Department of Higher Education to the Council irrespective of the Capital or Revenue Heads. Expenditure on purchase of assets had been shown as Capital while the rest under General 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 Education.
- 3.2 In respect of additions to/ deductions from fixed assets during the period, depreciation has been considered on straight line method and rates specified by Ministry of Education.

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, 2023

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 Education, Department of Higher Education (Minority Cell) is attached with this account. (Page 36). There is unspent balance of Rs. 57560.58 of Ministry of Education (Minority Cell)
2. Receipts and Payments accounts for 2022-23 of sponsor project of Ministry of Electronics and Information Technology, New Delhi are annexed with this Account. (Page 37)
3. The Council has unspent balance of Rs. 1764189.45 out of above projects of Ministry of Electronics and Information Technology, New Delhi as 31.03.2023.
4. As per clause III and IV of Annexure II attached to MoU signed in 2013 between Meity and NCPUL, the assets Rs. 2.71 Crore acquired for the project will be the property of Meity. These assets are with Dream Centres.
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 38 to 42)
6. Provision for gratuity under gratuity act 1972 to NPS subscriber on accrual basis is made in the accounts. This is subject to approval and notifying thereof by Ministry of Education.

7. 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.

8. Taxation

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

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

10. Schedule 1 to 22 (except those not relevant to NCPUL) are annexed to and form integral part of Balance Sheet as at 31st March, 2023 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 2022-23

RECEIPTS	2022-23	2021-22	PAYMENTS	2022-23	2021-22
1. Opening Balances			1. Expenses		
a) Cash Balances	5000.00	5000.00	a) Establishment Exenses (Sch-15)	76294358.00	60866766.00
b) Bank Balances			b) Academic Expenses	0.00	0.00
i. In Current Accounts			c) Administrative Expenses (Sch-17)	21061838.00	18453146.00
ii. In Deposit Accounts			d) Transportation Expenses (Sch-18)	801912.00	462774.00
iii. Saving Accounts	43514472.57	37757121.40	e) Repairs & Maintenance (Sch-19)	775310.00	797371.00
iv. Franking Machine	25075.00	41848.00	f) Prior Period Expenses	681305.00	0.00
			g) Finance Cost (Sch-20)	7235.00	5468.60
2. Grants Received			2. Payments against Earmarked/Endowment Funds	0.00	0.00
a) From Government of India (Sch-10)	850000000.00	895000000.00			
b) From State Government					
c) From Other Sources (details)					
(Grants for capital & revenue exp/to be shown separeately if available)					
3. Academic Receipts (Sch-09)	41669050.12	62342432.88	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	39770234.00	4028768.00
b) Other Investment			b) Capital Works - in- Progress		

8. Interest Received on			8. Other Payments Including Statutory Payments (Sch-C)	21189322.00	20814465.00
a) Bank Deposits					
b) Loans and Advances					
c) Savings Bank Accounts (Sch-12)	1150384.00	1798957.00			
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)	5328421.00	3788124.00
11. Other Income (including Prior Period Income)	0.00	0.00	11. Other Payments (Sch -21 C)	774854385.00	874903919.00
12. Deposits and Advances (Sch-B)	6314697.00	9085789.00	12. Closing Balances		
			a) Cash In Hand	5000.00	5000.00
			b) Bank Balances		
			In Current Accounts		
			In Saving Accounts	29554653.76	43514472.57
			In Deposit Accounts		
13. Miscellaneous Receipts Including Statutory Receipts (Sch- C)	23832320.00	18545455.00	13. Balance in Franking Machine	52451.00	25075.00
14. Any Other Receipts					
I) Sale of Council for Publication (Sch-13-B)	2372180.07	1278547.74	14. Reversion as automatic failed transaction	0.00	104910.00
II) Misc Income (Sch-13-D)	1493246.00	1915108.15			
Total	970376424.76	1027770259.17	Total	970376424.76	1027770259.17

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 Education, Deptt of Higher Education)
(Minority Cell)

Receipts & Payments Account for the period 2022-23

RECEIPTS		2022-23		PAYMENTS		2022-23	
Opening Balance		53806.58		Honorarium/Salary		0.00	
				Contingencies		0.00	
Grant from Ministry		0.00		Refund of Loan		0.00	
Loan from NCPUL		0.00					0.00
Misc Receipts		0.00	53806.58				
Income Tax			0.00	Income Tax			0.00
Recovery of Advance			2250.00	Bank Charge			0.00
Interest from Bank			1504.00	Advance			0.00
				Closing Balance			57560.58
Total		Rs.	57560.58			Rs.	57560.58

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 2022-23

RECEIPTS	2022-23	2021-22	PAYMENTS	2022-23	2021-22
OPENING BALANCE	4402197.45	4538256.45			
			Capital (Laboratory Setup)	0.00	0.00
			Office Expenses	0.00	0.00
Grant Received from Ministry	0.00	0.00	Manpower	2522658.00	0.00
			Course Material	0.00	0.00
Interest Received from Bank	104760.00	120875.00	Consumables	0.00	0.00
			Overhead & Contingencies	9478.00	126547.00
Advances Recovered	0.00	0.00	Interest Remitt to NCPUL	0.00	0.00
Fees	0.00	0.00	Fees refund NCPUL	0.00	0.00
			Interest Remitt to Ministry	225635.00	130269.00
Miscellaneous	15003.00	0.00	Miscellaneous	0.00	0.00
			Bank Charges	0.00	118.00
Income Tax (Others)	0.00	4840.00	Income Tax (Others)	0.00	4840.00
			CLOSING BALANCE	1764189.45	4402197.45
TOTAL	Rs. 4521960.45	4663971.45		Rs 4521960.45	Rs 4663971.45

Sd/-
(Dr Aquil Ahmad)
Director

National Council for Promotion of Urdu Language
General Provident Fund - Receipts and Payments Account for the year 2022-23

RECEIPTS	Amount	PAYMENTS	Amount
I. Opening Balance as on 1st April, 2022	13132717.04	GPF Withdrawal	4769750.00
GPF Subscription	5973600.00	Investment	10000000.00
Investment Encashed	0.00	Bank Charges	1193.00
Interest Received SB (2021-22)	2002900.00	Closing Balance	6673730.04
Interest Received SB (2022-23)	335456.00		
Bank Charge etc	0.00		
Total	21444673.04		21444673.04

Sd/-
(Dr. Aquil Ahmad)
Director

National Council for Promotion of Urdu Language
Income and Expenditure Account for the Year Ended 31st March 2023

Expenditure	Amount	Income	Amount
Interest Credit to			
GPF Account	335456.00	Interest earned	335456.00
Interest Deficit	2097720.00	Add: Interest deficit receivable from NCPUL	2097720.00
Total	2433176.00		2433176.00

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, 2023

LIABILITIES	Rs.	ASSETS	Rs.
<u>G.P.F. Subscriptions</u>		<u>Investment</u>	
Opening Balance	13788859.00	a) Investment with Canara Bank	5000000.00
		b) Investment with Canara Bank	5000000.00
		c) Investment with Canara Bank	16374588.00
			26374588.00
Recd. During the year	5973600.00	a) Investment with SBI	6832343.00
Less - Paid during the year	4769750.00		
Less - Excess Credit	0.00		6832343.00
	14992709.00	Interest deficit (2022-23)	2097720.00
<u>Interest</u>			
Opening Balance	17761210.00	Bank Charge (1193+463)	1656.00
Interest for the year 2021-22	2002900.00		
Interest Received for the year 2022-23	335456.00		
	20099566.00		
Interest deficit due from NCPUL	2097720.00	<u>Closing Balance</u>	
		Cash at Banks	
Difference of Interest Credited in FDR	4790042.04	GPF SB A/c. No. 90092010046795	6673730.04
Total	41980037.04	Total	41980037.04

Sd/-
(Dr. Aquil Ahmad)
Director

National Council for Promotion of Urdu Language
New Pension Scheme - Receipts and Payments Account for the year 2022-23

RECEIPTS	Amount	PAYMENTS	Amount
Opening Balance as on April 1, 2022	410394.34		
Employee Contribution	2234218.00	Refund to NSDL 1) Employees Subscription	2049916.00
Government Contribution	3127931.00	2) Government Contribution	2869905.00
Interest Received on Investment	0.00	Bank Charge	449.00
Interest on Saving Bank A/c	16400.00		
Investment Encashed	0.00	Closing Balance as on 31.03.23	868673.34
TOTAL	5788943.34	TOTAL	5788943.34

Sd/-
(Dr. Aquil Ahmad)
Director

National Council for Promotion of Urdu Language
New Pension Scheme - Balance Sheet for the period ending 31st March 2023

LIABILITIES	Amount	ASSETS	Amount
Opening Balance as on April 1, 2022	410394.34		
Employee Contribution	184302.00	Investment	0.00
Employer Contribution	258026.00		
Add: Interest Credit	16400.00		
Less: Bank Charge	449.00	Closing Balance	868673.34
TOTAL	868673.34	TOTAL	868673.34

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 31 March 2023**

We have audited the attached Balance Sheet of National Council for Promotion of Urdu Language, New Delhi as at 31 March 2023, the Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under section 20(1) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971. The audit has been entrusted for the period up to 2025-26. 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 and Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Reports/CAG's Audit Reports separately.

3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

4. Based on our audit, we report that:

i We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;

ii The Balance Sheet, Income & Expenditure Account and Receipts & Payment Account dealt with by this report have been drawn up in the format prescribed by the Government of India, Ministry of Education 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 Sources of Fund

A.1.1 Current Liabilities & Provisions (Schedule 3) –Rs.8.48 crore

National Institute of Electronics and Information Technology, Chandigarh raised a bill of Rs. 10.33 crore in respect of salaries of faculties engaged at various main CABA-MDTP centres for the period Jan 2023 to March 2023. Due to insufficient fund, NCPUL made payment of Rs. 9.01 crore only. NCPUL has not created liability for the balance amount of Rs. 1.32 crore. This has resulted in understatement of Current Liabilities & Provisions and overstatement of Capital Fund by Rs. 1.32 crore.

B. General

B.1 Expenditure of Salary, Pension and Employer Contribution to New Pension Scheme has been booked in the accounts for the period from March 2022 to February 2023 instead of April 2022 to March 2023 which is contravention of format of Accounts and accrual basis of accounting. This is being pointed out since 2019-20 but remedial action has not been taken by NCPUL.

C. Grants-in-aid

During 2022-23, the National Council for Promotion of Urdu Language (NCPUL) received grants-in-aid amounting to Rs. 85.00 crore from the Government of India, Ministry of Education, Department of Higher Education. It had nil opening balance. The entire grants-in-aid of Rs.85.00 crore was utilized during the year.

The Council had an opening balance of Rs. 44.02 lakh from the Grants-in-aid received from the Ministry of Electronics and Information Technology for Skill Development in Electronics Hardware during 2020-21 and generated internal receipts of Rs. 1.20 lakh during 2022-23. Out of total funds of Rs. 45.22 lakh, the Council incurred an expenditure of Rs. 27.58 lakh during the year leaving a balance of Rs. 17.64 lakh as on 31 March 2023.

It had an opening balance of Rs. 0.54 lakh from the Grants-in-aid received from the Ministry of Education, Department of Higher Education (Minority Cell) for National Monitoring Committee for Minority Education and generated internal receipts of Rs. 0.04 lakh during 2022-23. Out of total funds of Rs. 0.58 lakh, the Council had incurred nil expenditure during the year leaving a balance of Rs. 0.58 lakh as on 31 March 2023.

D. Management letter

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

v Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income and Expenditure Account and Receipts and Payments Account dealt with by this report are in agreement with the books of accounts.

vi In our opinion and to the best of our information and according to the explanations 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 2023; and

b. In so far as it relates to Income and Expenditure Account of the deficit for the year ended on that date.

For and on behalf of C& AG of India

Sd/-

Director General of Audit
(Central Expenditure)

Place: New Delhi

Date: 18/12/2023