

NATIONAL COUNCIL FOR PROMOTION OF URDU LANGUAGE

Index to Financial Statements for the year 2016-17

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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, 2017

CAPITAL FUND AND LIABILITIES	Schedule	2016-17	2015-16
Capital Fund	1	142637173.79	213612341.68
Reserves and Surplus	2	0.00	
Earmarked / Endowment Funds	3	0.00	
Secured Loans and Borrowings	4	0.00	
Unsecured Loans and Borrowings	5	0.00	
Deferred Credit Liabilities	6	0.00	
Current Liabilities and Provisions	7	2747028.00	1561379.00
NCPUL's General Provident Fund		0.00	15259710.42
New Pension Scheme 2004		0.00	400862.59
Pension and Retirement Benefits		720259.00	685388.00
TOTAL		146104460.79	231519681.69
ASSETS			
Fixed Assets	8	55876135.48	96041434.56
Investments - from Earmarked / Endowment Funds	9	0.00	
Investments - Others	10	0.00	
Current Assets, Loans, Advances etc.	11	89508066.31	119132286.12
Miscellaneous Expenditure (to the extent not written off or adjusted)			
NCPUL's General Provident Fund			15259710.42
New Pension Scheme - 2004			400862.59
Pension and Retirement Benefits		720259.00	685388.00
TOTAL		146104460.79	231519681.69
Significant Accounting Policies	24		
Contingent Liabilities and Notes on Accounts	25		

Sd/-
(Prof. Syed Ali Karim)
Director

Form of Financial Statements (Non-Profit Organisations)
Name of Entity : National Council for Promotion of Urdu Language
Income and Expenditure for the year ended : 31st March, 2017

Income	Schedule	2016-17	2015-16
Income from Sales / Services	12		
Grants/ Subsidies	13	583982707.00	583206669.00
Fees / Subscriptions	14	39353664.00	38986099.00
Income from Investments (Income on Invest. from earmarked Funds transferred to Funds)	15	0.00	
Income from Royalty, Publication etc.	16	3412003.70	2411023.00
Interest Earned	17	4314076.13	6175070.37
Other Income	18	3356423.07	689780.00
Increase/(decrease) in stock of Finished goods and works-in-progress	19 (+)	385069.87	37651.64
TOTAL (A)		634803943.77	631430989.73
Expenditure			
Establishment Expenses	20	40367476.83	36975083.84
Other Administrative Expenses etc.	21	18948151.75	17693696.99
Expenditure on Grants, Subsidies/ Projects etc.	22	606505184.00	579864425.00
Interest	23	0.00	
Depreciation (Net Total at the year-end-corresponding to Schedule 8)		75975592.08	56078452.69
TOTAL (B)		741796404.66	690611658.52
Balance being excess of income over Expenditure (A-B)			
Transfer to Special Reserve			
Transfer to / from General Reserve			
Balance being Surplus/Deficit Carried to Capital Fund		-106992460.89	-59180668.79
Significant Accounting policies	24		
Contingent Liabilities and Notes on Accounts	25		

Sd/-
(Prof. Syed Ali Karim)
Director

Form of Financial Statements (Non-Profit Organisations)
Name of Entity : National Council for Promotion of Urdu Language
Schedules forming part of Balance Sheet as at : 31st March, 2017

(Amount - Rs.)

	2016-17		2015-16	
	<u>Schedule 1 — Capital Fund</u>			
Balance as at the beginning of the year	213612341.68		165111054.47	
		213612341.68		165111054.47
			62433958.00	
		0.00	8454667.00	70888625.00
Addition during the year 2016-17		36017293.00		36793331.00
Balance of Net Expenditure transferred from the Income and Expenditure Account (-)		106992460.89		59180668.79
<u>Balance as at the Year - End</u>		142637173.79		213612341.68

Sd/-
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Director

Name of Entity : National Council for Promotion of Urdu Language
Schedules forming part of Balance Sheet as at : 31st March, 2017

Schedule 'A'

(Amount - Rs.)

A. Fixed Assets		
(1) Building (work in progress)		0.00
(2) Library Books		9274.00
(3) Computer & Peripherals		104400.00
(4) Furniture & Fixtures		0.00
(a) Furniture		473908.00
(b) Desert Coolers		0.00
(c) Water Cooler		0.00
(d) Heat Convector		0.00
(e) Water Purifier/Aqua Guard		0.00
(5) Office Equipment		391676.00
(6) Electric Installations		0.00
(7) Vehicles		0.00
(8) Computer Software/ Hardware under CAM-DTP Scheme for the year 206-17		35038035.00
(9) Mobile		0.00
Total A		36017293.00
B Current Assets		
Council's Publications		
(a) Finished products	0.00	
Less disposed off	<u>0.00</u>	0.00
(b) Raw Material		0.00
Total B		0.00
Total A & B		36017293.00

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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, 2017

(Amount - Rs.)

	2016-17	2015-16	
Schedule 7 — Current Liabilities and Provisions			
A. Current Liabilities			
1. Acceptances			
2. Sundry Creditors :	0.00		0.00
a) For Goods			
b) Others	2747028.00		1561379.00
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)	2747028.00		1561379.00
B. Provisions			
1. For Taxation			
2. Gratuity			
3. Superannuation / Pension			
4. Accumulated Leave Encashment			
5. Trade Warranties/ Claims			
6. Others (Specify)			
Total (B)	0.00		0.00
Total (A+B)	2747028.00		1561379.00

Note : The entity gets hundred percent grants-in-aid from the Govt. of India which is for the objectives of the Council and no additional grant for provisions would be available. Hence provision cannot be made.

Sd/-
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Director

Form of Financial Statements (Non-Profit Organisations)

Name of Entity : National Council for Promotion of Urdu Language

Schedules forming part of Balance Sheet as at : 31st March, 2017

(Amount - Rs.)

SCHEDULE 8 - FIXED ASSETS										
Description	Gross Block				Depreciation				Net Block	
	Cost/ valuation as at 1st April 2016	Additions during the year	Deductions during the year-end	Cost/ valuation at 31st March 2017	As at 1st April 2016	On Additions during the year	On Deduction during the year	Total up to 31st March 2017	As at the 31st March 2017	As at the 31st March 2016
A. Fixed Assets :										
1. Land :										
a) Freehold										
b) Leasehold	947517.00			947517.00					947517.00	947517.00
2. Buildings :	0.00			0.00					0.00	0.00
a) On Freehold Land	0.00			0.00					0.00	0.00
b) On Leasehold Land	39423819.00	0.00	207000.00	39216819.00	1971190.95	9799040.23		11770231.18	27446587.82	37452628.05
c) Ownership Flats/ Premises	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
3. Plant machinery & Equipment	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00
4. Vehicles	1958356.00	0.00	0.00	1958356.00	1351396.13	91043.98	0.00	1442440.11	515915.89	606959.87
5. Furniture, Fixtures	2266248.00	473908.00	30294.00	2709862.00	1180882.51	155927.34	30294.00	1306515.85	1403346.15	1085365.49
6. Office Equipment	1694514.00	230345.00	0.00	1924859.00	884390.84	156070.22	0.00	1040461.06	884397.94	810123.16
7. Computer/ Peripherals	5607501.00	265731.00	0.00	5873232.00	5253913.74	371590.95	0.00	5625504.69	247727.31	353587.26
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	1541181.25	9274.00	0.00	1550455.25	0.00	930275.55	0.00	930275.55	620179.70	1541181.25
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	183325657.00	35038035.00	0.00	218363692.00	130081584.52	64471643.81	0.00	194553228.33	23810463.67	53244072.48
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	243203473.25	36017293.00	237294.00	278983472.25	147162038.69	75975592.08	30294.00	223107336.77	55876135.48	96041434.56
Previous Year										
B. Capital Work-in-Progress										
Total									55876135.48	96041434.56
(Note to be given as to cost of assets on hire purchase basis (included above).)										

Sd/-
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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, 2017

(Amount - Rs.)

Schedule 10 - Investment - Others	2016-17	2015-16
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/-
(Prof. Syed Ali Karim)
Director

Form of Financial Statements (Non-Profit Organisations)
Name of Entity : National Council for Promotion of Urdu Language
Schedules Forming Part of Balance Sheet as at : 31st March, 2017

(Amount - Rs.)

Schedule 11 - Current Assets, Loans, Advances etc.	2016-17		2015-16	
A. Current Assets :				
1. Inventories				
a) Stores and Spares				
b) Loose Tools				
c) Stock-in-trade	Opning Balance	25777758.46		
	Addition	3366951.16		
	Disposed of	3724549.13	25420160.49	25777758.46
	Raw Material	5086108.80		
		<u>5086108.80</u>	30506269.29	<u>4343440.96</u>
				30121199.42
2. Sundry Debtors :				
a) Debts Outstanding for a period exceeding six months		3560075.75		3069998.75
b) Others		<u>0.00</u>	3560075.75	<u>0.00</u>
				3069998.75
3. Cash Balances in hand (including cheques/drafts and imprest)		5000.46	5000.46	7268.46
4. Bank Balances :				
a) With scheduled banks :				
- On Current Accounts				
- On Deposit Accounts (includes margin money)				
- On Savings Accounts (Main Account)		54215097.81	54215097.81	85453755.49
b) With non-scheduled banks :				
- On Current Accounts				
- On Deposit Accounts				
- On Savings Accounts				
5. Post Office-Savings Accounts				
Total (A)			88286443.31	118652222.12

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, 2017

(Amount - Rs.)

Schedule 11 - Current Assets, Loans, Advances etc. (contd.)	2016-17		2015-16	
B. Loans, Advances and other assets				
1. <u>Loans</u>				
a) Staff	17151.00		52527.00	
b) Other Entities engaged in activities/ objectives similar to that of the entity.	0.00		0.00	
c) Other (Specify)	0.00	17151.00	0.00	52527.00
2. <u>Advances and other amounts recoverable in cash or in kind or for value to be received :</u>				
a) On capital account	0.00		0.00	
b) Prepayments	0.00		0.00	
c) Others	1204472.00	1204472.00	427537.00	427537.00
3. <u>Income Accrued :</u>				
a) On investments from Earmarked/ Endowment Funds				
b) On investment - Others - P & R	0.00		0.00	
c) On loans and advances - Staff	0.00		0.00	
d) Others	0.00	0.00	0.00	0.00
(includes income due unrealised Rs.)				
4. <u>Claims Receivable</u>		0.00		0.00
Total (B)		1221623.00		480064.00
Total (A+B)		89508066.31		119132286.12

Sd/-
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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: 2016-17

(Amount - Rs.)

Schedule 13 - Grants/ Subsidies	2016-17	2015-16
(Irrevocable Grants & Subsidies Received)		
1. Central Government — Revenue Portion	583982707.00	583206669.00
2. Government Agencies	0.00	0.00
3. Institutions/ Welfare Bodies	0.00	0.00
4. International Organisations	0.00	0.00
5. Others (Specify) - Capital	0.00	0.00
Total	583982707.00	583206669.00

Sd/-
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Director

Form of Financial Statements (Non-Profit Organisations)
Name of Entity : National Council for Promotion of Urdu Language
Schedules forming part of Receipt & Payment and Income & Expenditure for the Period: 2016-17

Schedule 14 - Fees/ Subscriptions	2016-17		2015-16	
	Receipts & Payment	Income & Expenditure		Income & Expenditure
1. Entrance Fees				
2. Annual Fees/ Subscriptions (Periodicals)	6767200.00		8145775.00	
3. Seminar/ Program Fees				
4. Consultancy Fees		6767200.00		8145775.00
5. Others (Specify)/ Fees				
Urdu Correspondence Course Fees.	14025480.00		19381395.00	
Diploma/certificate in Functional Arabic Fees.	8878120.00		8438150.00	
One Year Persian Language	165860.00		9430.00	
Examination Fees. (NCPUL`S Centres)	8232519.00		11420865.00	
Examination Fees. (Accreditation Centres)	0.00		0.00	
Prospectus & Admn Form Fee (Main)	249425.00		350129.00	
Prospectus & Admn Form Fee (Acc)	0.00		0.00	
Duplicate Certificate Fee (Main Centre)	0.00		2000.00	
Duplicate Certificate Fee (Acc. Centre)	0.00		0.00	
Cost of Courseware	0.00		0.00	
Advertisement Charges (Main Centres)	0.00		0.00	
Advertisement Charges (Acc. Centres)	0.00		0.00	
Corpus Fund - Partial Refund of Fees	50000.00		0.00	
Miscellaneous Fees	0.00	32691404.00	0.00	40111969.00
Inspection Fees	1090000.00		510000.00	
SUB-TOTAL	39458604.00	39458604.00	48257744.00	48257744.00
Add Due: CAM-DTP-2015-16	0.00		0.00	
SUB-TOTAL	39458604.00	39458604.00	48257744.00	48257744.00
Less Recovery: 2006-2007 - CAM-DTP			12940.00	
Less Recovery: 2007-2008 - CAM-DTP			1007040.00	
Less Recovery: 2008-2009 - CAM-DTP			706290.00	
Less Recovery: 2009-2010 - CAM-DTP			378.00	
Less Recovery: 2010-2011 - CAM-DTP	33010.00		1047202.00	
Less Recovery: 2011-2012 - CAM-DTP			1420420.00	
Less Recovery: 2012-2013 - CAM-DTP			195.00	
Less Recovery: 2013-2014 - CAM-DTP	28820.00		1494700.00	
Less Recovery: 2014-2015 - CAM-DTP	43110.00		3582480.00	
SUB-TOTAL	104940.00	104940.00	9271645.00	9271645.00
Total		39353664.00		38986099.00

Sd/-
(Prof. Syed Ali Karim)
Director

Name of Entity : National Council for Promotion of Urdu Language
Schedules forming part of Receipt & Payment and Income & Expenditure for the Period: 2016-17

(Amount - Rs.)

Schedule 16 - Income from Royalty, Publication etc.	2016-17		2015-16	
1. Income from Royalty	0.00	0.00	0.00	0.00
2. Income from Publications	3015515.70	0.00	3006461.00	0.00
Add due	0.00	967671.00	0.00	504382.00
Less recovered	0.00	571183.00	0.00	1099820.00
3. Others (specify) cost of printing etc not payable	0.00	0.00	0.00	0.00
Total	3015515.70	3412003.70	3006461.00	2411023.00

/

Sd/-
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Director

Form of Financial Statements (Non-Profit Organisations)
Name of Entity : National Council for Promotion of Urdu Language
Schedules Forming Part of Receipt & Payment and Income & Expenditure for the Period: 2016-17

(Amount - Rs.)

Schedule 17 - Interest Earned	2016-17		2015-16	
1. On Term Deposits :				
a) With scheduled banks		0.00		0.00
Add due		<u>0.00</u>		<u>0.00</u>
Less: Received for last years		0.00		0.00
b) With non-scheduled banks				
c) With institutions				
d) others				
2. On Saving Accounts :				
a) With scheduled banks	4314076.13	4314076.13	6173832.37	6173832.37
b) With non-scheduled banks				
c) Post Office Savings Accounts				
d) others				
3. On Loans :				
a) Employees / Staff	0.00	0.00	1238.00	1238.00
Add: Last Year Amount wrongly credited in MCA - settled				
b) Others	0.00		0.00	
4. Interest from Debtors and Other				
<u>Total</u>	4314076.13	4314076.13	6175070.37	6175070.37

Note : Tax deducted at source to be indicated.

Sd/-
(Prof. Syed Ali Karim)
Director

Form of Financial Statements (Non-Profit Organisations)

Name of Entity : National Council for Promotion of Urdu Language

Schedules forming part of Receipt & Payment and Income & Expenditure for the Period: 2016-17

(Amount - Rs.)

Schedule 18 - Other Income	2016-17		2015-16	
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	2719872.07		108840.00	
- RTI	530.00		940.00	
- Book Fair	636161.00		575000.00	
- Calligraphy	0.00		5000.00	
- Liability Cleared	0.00		0.00	0.00
- Excess Recovery Written Off (+)	0.00	117.00	0.00	0.00
- Excess Recovery of Advance (-)	0.00	257.00	0.00	0.00
Total	3356563.07	3356423.07	689780.00	689780.00

Sd/-
(Prof. Syed Ali Karim)
Director

Form of Financial Statements (Non-Profit Organisations)
Name of Entity : National Council for Promotion of Urdu Language
Schedules forming part of Receipt & Payment and Income & Expenditure for the Period: 2016-17

(Amount - Rs.)

Schedule 19 - Increase/(Decrease) in Stock of Finished Goods & Work in Progress	2016-17		2015-16	
a. Closing Stock				
Finished Goods	25420160.49		25777758.46	
Work-in-Progress	5086108.80	30506269.29	4343440.96	30121199.42
b. Less: Opening Stock				
Finished Goods	25777758.46		25254069.10	
Work-in-Progress	4343440.96	30121199.42	4904781.96	30158851.06
Total	385069.87	385069.87	-37651.64	-37651.64

Sd/-
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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: 2016-17

(Amount - Rs.)

Schedule 20 – Establishment Expenses	2016-17		2015-16	
	Receipts & Payments A/c	Income & Expenditure A/c	Receipts & Payments A/c	Income & Expenditure A/c
(a) Salaries and Wages	33098932.00	33098932.00	30268803.00	30268803.00
(b) Allowances and Bonus	581465.00	581465.00	616247.00	616247.00
(c) Interest to Provident Fund	673134.83	673134.83	577173.84	577173.84
(d) Staff Welfare Expenses	1513521.00	1513521.00	1126667.00	1126667.00
(e) Expenses on Employees' Retirement and Terminal benefits	2303504.00	2303504.00	2224776.00	2224776.00
(f) Leave salary and pension contribution (Deputationist)	109803.00	109803.00	319825.00	319825.00
(g) Employer's Contribution under New Pension Scheme	1076048.00	1076048.00	1045754.00	1045754.00
(h) Interest on New Pension Scheme	0.00	0.00	0.00	0.00
(i) Children Education Allowance	1011069.00	1011069.00	795838.00	795838.00
Total	40367476.83	40367476.83	36975083.84	36975083.84

Sd/-
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Director

Form of Financial Statements (Non-Profit Organisations)
Name of Entity : National Council for Promotion of Urdu Language
Schedules forming part of Income & Expenditure / Receipts & Payments for the Period: 2016-17

(Amount - Rs.)

Schedule 21 – Other Administrative Expenses	2016-17		2015-16	
	Receipts & Payments A/c	Income & Expenditure A/c	Receipts & Payments A/c	Income & Expenditure A/c
(a) Purchases	0.00	0.00	0.00	0.00
(b) Labour & Processing Expenses	0.00	0.00	0.00	0.00
(c) Cartage & Carriage Inwards	0.00	0.00	0.00	0.00
(d) Electricity & Power	1643101.00	1643101.00	1660543.00	1660543.00
(e) Water charges	0.00	0.00	0.00	0.00
(f) Repairs & Maintenance, Furniture & Office Equipment	1128002.00	1128002.00	581940.00	581940.00
(g) Insurance on land and building	2796123.00	2796123.00	2960639.00	2960639.00
(h) Rent, Rates and Taxes	1470672.00	1470672.00	1470672.00	1470672.00
(i) Vehicles Repairs & Maintenance	324979.00	324979.00	1571538.00	1571538.00
(j) Postage, Telephone & Communication charges	1467669.00	1467669.00	1772928.00	1772928.00
(k) Printing and Stationery	2185195.00	2185195.00	2025705.00	2025705.00
(l) Travelling & conveyance Expenses	653029.00	653029.00	505923.00	505923.00
(m) Expenses on Seminars/Workshops	0.00	0.00	0.00	0.00
(n) Subscription Expenses/newspaper	67545.00	67545.00	80330.00	80330.00
(o) Expenses on fees	0.00	0.00	0.00	0.00
(p) Auditors Remuneration	54650.00	54650.00	125930.00	125930.00
(q) Hospitality Expenses	84958.00	84958.00	80277.00	80277.00
(r) Professional charges (legal)	285900.00	285900.00	88000.00	88000.00
(s) Irrecoverable balances written off	0.00	0.00	0.00	0.00
(t) Cost of books distributed free	0.00	0.00	0.00	0.00
(u) Packing charges and transportation of books	195015.00	195015.00	259100.00	259100.00

contd....

(v) Distribution Expenses	0.00	0.00	0.00	0.00
(w) Advertisement & Publicity	860199.00	860199.00	263461.00	263461.00
(x) Misc. Expenses	1652234.00	1652234.00	848324.00	848324.00
(y) Panel meetings & academic activities	972336.00	972336.00	916346.00	916346.00
(z) (i) Renovation & Repairs	0.00	0.00	0.00	0.00
(ii) (a) Bank Charges	6645.75	6645.75	6332.99	6332.99
(b) House keeping	3099899.00	3099899.00	2475708.00	2475708.00
Total	18948151.75	18948151.75	17693696.99	17693696.99

Sd/-
(Prof. Syed Ali Karim)
Director

Form of Financial Statements (Non-Profit Organisations)
Name of Entity : National Council for Promotion of Urdu Language
Schedules forming part of Receipts & Payments and Income & Expenditure for the Period: 2016-17

(Amount - Rs.)

Schedule 22 – Expenditure on Grants, subsidies & projects etc.	2016-17		2015-16	
	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	19216114.00	19216114.00	13625079.00	13625079.00
(2) Teaching of Urdu	0.00	0.00	0.00	0.00
(3) Support to Organisations for selected Urdu Promotion Activities	18761192.00	18761192.00	12653403.00	12653403.00
(4) Estt. of Type and Shorthand lab.	0.00	0.00	0.00	0.00
(5) Bulk Purchase	10219351.00	10219351.00	6598158.00	6598158.00
(6) Publication of Manuscripts	6244968.00	6244968.00	4641511.00	4641511.00
(7) Urdu Press Promotion/UNI	55472756.00	55472756.00	22952556.00	22952556.00
(8) Financial Assistant for Project	1564900.00	1564900.00	0.00	0.00
Total	111479281.00	111479281.00	60470707.00	60470707.00
(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	1345078.00	1345078.00	830000.00	830000.00
3. Bulk Purchase	542150.00	542150.00	218890.00	218890.00
4. Publication of Manuscripts	261418.00	261418.00	1740755.00	1740755.00
Total	2148646.00	2148646.00	2789645.00	2789645.00
Total of (a) I + (a) II	113627927.00	113627927.00	63260352.00	63260352.00

Sd/-
(Prof. Syed Ali Karim)
Director

Form of Financial Statements (Non-Profit Organisations)
Name of Entity : National Council for Promotion of Urdu Language
Schedules forming part of Receipts & Payments and Income & Expenditure for the period: 2016-17

(Amount - Rs.)

Schedule 22 – Expenditure on Grants, Subsidies &	2016-17		2015-16	
	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	221597027.00	221597027.00	259686260.00	259686260.00
General - 256635062		0.00		0.00
Capital - 35038035		0.00		0.00
Add Other Charges		0.00		0.00
		221597027.00		259686260.00
(ii) Accreditation services	0.00	0.00	0.00	0.00
Add due		0.00		0.00
Less		0.00		0.00
		0.00		0.00
B. Publication				
(i) Publication of Books	3859619.00	3859619.00	2565388.00	2565388.00
Other Charges	250000.00	250000.00		0.00
Support for Publication	0.00	0.00	49855.00	49855.00
		4109619.00		2615243.00
(iii) Publication of Periodicals	35858352.00	35858352.00	36650593.00	36650593.00
Add due				
Less		35858352.00		36650593.00
		9708924.00		10509652.00
C. Book Promotion/Exhibition	9708924.00	9708924.00	10509652.00	10509652.00
Add Other Charges		9708924.00		10509652.00
D. Academic Projects/Collaboration	7290178.00	7290178.00	5907100.00	5907100.00
(1) Short Term Course for Working Urdu Journalism	1006530.00	1006530.00	3674572.00	3674572.00
(2) Production & Telecast of Urdu Duniya on T.V.	7784349.00	7784349.00	1221300.00	1221300.00
		16081057.00		10802972.00
E. Distance Education				
(1) Correspondence Course (Urdu)	101831331.00	101831331.00	101272926.00	101272926.00
(2) Diploma in Functional Arabic	57656060.00	57656060.00	50949479.00	50952179.00
(3) Certificate in Functional Arabic	34101864.00	34101864.00	33499794.00	33499794.00
(4) Certificate in Persian	1018884.00	1018884.00	403381.00	403381.00
(5) Seminar/Conference/Symposia	9014798.00	9014798.00	8383669.00	8383669.00
(6) Vocational Course	1899341.00	1899341.00	1818404.00	1818404.00
		205522278.00		196330353.00
Total of (b)	492877257.00	492877257.00	516592373.00	516595073.00

Sd/-
(Prof. Syed Ali Karim)
Director

Form of Financial Statements (Non-Profit Organisations)
Name of Entity : National Council for Promotion of Urdu Language
Schedules forming part of Receipts & Payments for the period 2016-17

SCHEDULE B

(Amount - Rs.)

Other Payments (Loans & Advances)	2016-17		2015-16	
	Receipts	Payments	Receipts	Payments
Temporary advance to Staff & Others for Workshop, Seminar, Meetings, Book Fairs, Exhibition, Conference, etc.	13640037.00	14416972.00	16095532.00	16037426.00
House building advance	0.00	0.00	0.00	0.00
Conveyance advance	17776.00	0.00	46800.00	0.00
Festival advance	74600.00	63000.00	74625.00	76500.00
Computer Advance	6000.00	0.00	19884.00	0.00
Total	13738413.00	14479972.00	16236841.00	16113926.00

Sd/-
(Prof. Syed Ali Karim)
Director

Form of Financial Statements (Non-Profit Organisations)
Name of Entity : National Council for Promotion of Urdu Language
Schedules forming part of Receipts & Payments for the period 2016-17

SCHEDULE C

(Amount - Rs.)

Other Payments (Debt, Deposit & Remittances)	2016-17		2015-16	
	Receipts	Payments	Receipts	Payments
1. GPF				
(a) Subscription	2707200.00	2707200.00	2633700.00	2633700.00
(b) Advance	70400.00	70400.00	69800.00	69800.00
2. Income Tax				
(a) Salaries	1221142.00	1221142.00	879702.00	879702.00
(b) Others	4972725.00	4962380.00	3796719.00	3804103.00
3. CGEIS (Deputationist)	1728.00	1728.00	1440.00	1440.00
4. NCPUL GIS	113490.00	113355.00	109582.00	109582.00
5. License fee	13920.00	13920.00	8615.00	8615.00
6. Remittance from SRB Hyd. to Hq.	0.00	0.00	0.00	0.00
7. Remittance to SRB Hyd. from Hq.	0.00	0.00	0.00	0.00
8. Other recoveries (Court's Attachment)	24000.00	24000.00	24000.00	24000.00
9. Interest on MCA	0.00	0.00	0.00	0.00
10. Earnest money/Security Deposit.	3326432.00	2142932.00	626500.00	868000.00
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	1076048.00	1076048.00	1045754.00	1045754.00
15. Water Charges (Deputationist)	5400.00	5400.00	1850.00	1850.00
16. LIC (Deputationist)	0.00	0.00	6096.00	6096.00
17. Computer Advance (Deputationist)	9996.00	9996.00	8330.00	8330.00
18. Electricity Charges (Deputationists)	0.00	0.00	9000.00	9000.00
19. Motor Car Advance (Deputationists)	10800.00	10800.00	9000.00	9000.00
20. House Building Advance (Deputationists)	0.00	0.00	0.00	0.00
21. Welfare Fund (Deputationists)	600.00	600.00	400.00	400.00
22. GPF Subscriptions (Deputationists)	322000.00	322000.00	295000.00	295000.00
23. DUCTSL (Deputationists)	60396.00	60396.00	40264.00	40264.00
24. C.G.H.S (Deputationists)	3900.00	3900.00	3250.00	3250.00
25. G.I.S (Deputationists)	9600.00	9600.00	6400.00	6400.00
26. Income Return	0.00	0.00	0.00	884206.00
27. Excess Deposit by Staff Refunded	0.00	0.00	0.00	5174.00
Total	13949777.00	12755797.00	9575402.00	10713666.00

Sd/-
(Prof. Syed Ali Karim)
Director

Form of Financial Statements (Non-Profit Organisations)
Name of Entity : National Council for Promotion of Urdu Language
Schedules forming part of Receipts & Payments for the period 2016-17

SCHEDULE D

(Amount - Rs.)

	2016-17		2015-16	
	Receipts	Payments	Receipts	Payments
Investments and deposits made				
a) Out of Earmarked/ Endowment Funds	0.00	0.00	0.00	0.00
b) Out of own funds (Investments others)	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00

Sd/-
(Prof. Syed Ali Karim)
Director

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

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED 31st March, 2017

SCHEDULE 24 -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 Plan Head is disbursed by the Government of India, Ministry of Human Resource Development to the Council irrespective of the Capital or Revenue Heads. Expenditure on purchase of assets had been shown as Capital while the rest under Revenue Head for the convenience in Accounting.

1. Inventory Valuation

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

2. Fixed Assets

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

3. Depreciation

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

4. Accounting for Sales

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

5. Govt. Grants/Subsidies

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

6. Lease

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

7. No provisions of any type as per **Schedule-7- 'B' Provisions** have been provided for as the Govt. of India pays Grants -in-Aid to Council to meet for objectives of the Council and not to spend on provisions. In event of such payment becoming due, grant -in -aid for full amount is provided in the budget of the year concerned for payment as Council is fully funded by Govt. of India. Other known liabilities have, however, been provided for in the Balance Sheet.

(Prof.Syed Ali Karim)
Director

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)
Name of the Entity: NATIONAL COUNCIL FOR PROMOTION OF URDU LANGUAGE
SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED 31st March, 2017

SCHEDULE - 25 - CONTINGENT LIABILITIES AND NOTES ON ACCOUNT

A. Contingent Liabilities

B. Notes on Accounts

1. Receipts and Payments account of National Monitoring Committee on Minorities Education, Ministry of HRD, Department of Higher Education (Minority Cell) is attached with this account. (Page 30)
2. Receipts and Payments accounts for 2016-17 of sponsor project of Ministry of Electronics and Information Technology, New Delhi are annexed with this Accounts. (Page 31)
3. The Council has unspent balance of Rs. 29,11,734.50 out of above projects of Ministry of Electronics and Information Technology, New Delhi as on 31.03.2017
4. Receipts and Payments accounts Income & Expenditure and Balance Sheet of GPF as well as Receipts and Payments accounts and Balance Sheet of NPS are annexed with this account. (Page 32 to 36)

5. Current Assets, Loans & Advances

In the opinion of the Council, Current Assets, Loans and Advances have a value on realization in the ordinary course of business, equal at least to the aggregate amount shown in the Balance Sheet.

6. Taxation

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

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

8. Schedule 1 to 25 (except those not relevant to NCPUL) are annexed to and form integral part of Balance Sheet as at 31st March, 2017 and the Income & Expenditure Account for the year ended on that date.

(Prof. Syed Ali Karim)
Director

Form of Financial Statements (Non-Profit Organisations)
Name of Entity : National Council for Promotion of Urdu Language
Receipts & Payments for the period 2016-17

(Amount - Rs.)

RECEIPTS	2016-17	2015-16	PAYMENTS	2016-17	2015-16
1. Opening Balances			1. Expenses		
a) Cash in hand	7268.46	5000.46	a) Establishment Expenses (corresponding to Schedule 20)	40367476.83	36975083.84
b) Bank Balances			b) Administrative Expenses (corresponding to Schedule 21)	18948151.75	17693696.99
i) In current accounts					
ii) In deposit accounts					
iii) Savings accounts	85453755.49	79666153.95			
II. Grants Received			II. Payments made against funds for various projects		
a) From Government of India (Plan)	620000000.00	620000000.00	a) Grants given to institutions/ organisations (Schedule 22)	113627927.00	63260352.00
i) Capital Exp.			b) Payments made against funds for various projects (Schedule 22)	492877257.00	516601373.00
ii) Revenue Exp.					
III. Income of Investment From			III. Investments and deposits made		
a) Earmarked / Endow. Funds	0.00	0.00	a) Out of Earmarked/ Endowment funds		
b) Loans, Advances etc.	0.00	0.00	b) Out of own funds (investments - others) (Sch-D)	0.00	0.00
IV. Interest Received (Schedule-17)			IV. I) Expenditure on Fixed Assets & Capital Work-in-Progress		
a) On Bank deposits	4314076.13	6175070.37	a) Purchase of Fixed Assets (Schedule-8)	36017293.00	0.00
b) Loans, Advances etc.	0	0	b) Expenditure on Capital Work-in-progress -do-	0.00	36793331.00
c) Other receivables					
V. Other Income			V. Refund of surplus money/ Loans		
a) Fees/ Subscription (Schedule - 14)	39458604.00	48257744.00	a) To the Government of India	0.00	0.00
b) Income from Publication (Sch. 16)	3015515.70	3006461.00	b) To the State Government	0.00	0.00
c) Other Income (Sch.18) Main	3356563.07	689780.00	c) To other providers of funds	0.00	0.00
d) Out of own funds Investment other					

VI. Amount Borrowed			VI. Finance Charges (Interest)		
VII. Any other receipt			VII. Other Payments		
i) Loans & Advances (Schedule - B)	13738413.00	16236841.00	i) Loans & Advances (Schedule - B)	14479972.00	16113926.00
ii) Debt., Deposit & Remittances (Sch. - C)	13949777.00	9575402.00	ii) Debt, Deposit & Remittances (Schedule - C)	12755797.00	10713666.00
			VIII. Closing Balances		
			a) Cash in hand	5000.46	7268.46
			b) Bank Balances		
			i) In current accounts		
			ii) In deposit accounts		
			iii) Savings accounts	54215097.81	85453755.49
Total	783293972.85	783612452.78	Total	783293972.85	783612452.78

Sd/-
(Prof. Syed Ali Karim)
Director

Form of Financial Statements (Non-Profit Organisations)
Name of Entity: National Council for Promotion of Urdu Language
Pension and Retirement Benefit
Receipt & Payment Account
For 2016-17

Receipt		Payment	
Schedule 26			
Opening Balance	685388.00		
Interest form Bank	34871.00	Closing Balance (A/c No 33517122984)	720259.00
Total	720259.00		720259.00

Sd/-
(Prof. Syed Ali Karim)
Director

Form of Financial Statements (Non-Profit Organisations)

Name of Entity: National Council for Promotion of Urdu Language

Pension and Retirement Benefit

Balance Sheet as at 31st March 17

Liability		Assets	
Schedule 26			
Opening Balance	685388.00		
Interest form Bank	34871.00		
		Closing Balance (A/c No – 33517122984)	720259.00
Total	720259.00		720259.00

Sd/-
(Prof. Syed Ali Karim)
Director

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

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

Receipts & Payments Account for the period 2016-17

RECEIPTS		2016-17		PAYMENTS		2016-17	
Opening Balance		54246.14		Honorarium/Salary		508200.00	
				Contingencies		37261.00	
Grant from Ministry		600000.00		Refund of Loan		0.00	
Loan from NCPUL		0.00	654246.14				545461.00
Income Tax			2953.00	Income Tax			2953.00
Misc			0.00	Bank Charge			0.00
Interest from Bank			4318.00	Advance			0.00
				Closing Balance			113103.14
Total		Rs.	661517.14			Rs.	661517.14

Sd/-
(Prof. Syed Ali Karim)
 Director

NATIONAL COUNCIL FOR PROMOTION OF URDU LANGUAGE

Project Name - "Skill Development in Electronics Hardware"

Sponsored by

Ministry of Electronics and Information Technology

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE PERIOD 2016-17

RECEIPTS	2016-17		PAYMENTS	2016-17	
OPENING BALANCE		21214203.00			
			Capital (Laboratory Setup)	5745877	
					5745877
Grant Received from Ministry		29448604.00	Manpower	25904820.00	
			Course Material	778456.00	
Interest Received from Bank		794237.00	Consumables	449630.00	
			Office Expense	750000.00	
			Overhead & Contingencies	13137456.00	
					41020362.00
Fees		1329423.00	Fees		2339010.00
Advances		7.00			
Security Deposit (EMD)		0.00	Security Deposit (EMD)		700000.00
Miscellaneous		461684.00	Miscellaneous		529904.00
			Bank Charges		1270.50
Income Tax (Others)		416730.00	Income Tax (Others)		416730.00
			CLOSING BALANCE		2911734.50
TOTAL	Rs.	53664888.00		Rs.	53664888.00

sd/-
(Prof. Syed Ali Karim)
Director

National Council for Promotion of Urdu Language
General Provident Fund - Receipts and Payments Account for the year 2016-17

RECEIPTS	Rs.	PAYMENTS	Rs.
I. Opening Balance as on 1st April, 2016 (GPF SB A/c. No. 90092010046795)	7917836.00	I. General Provident Fund	
		a) Final withdrawals	118000.00
		b) Advance	0.00
		c) Final Part Withdrawals	<u>2185000.00</u>
II. General Provident Fund			2303000.00
a) Subscriptions	2707200.00	II. Investment	5000000.00
b) Recovery of Advance	70400.00		
	2777600.00	III. Refund of Unauthorised Receipt	5500.00
III. Investments of FDR	0.00	IV. Bank Charges	0.00
		GPF Accounts	290.00
IV. Interest		IV. Closing Balance as on 31st March, 2017	
a) (GPF SB A/c. No. 90092010046795)	284331.38	(GPF SB A/c. No. 90092010046795)	4590110.00
b) Interest on Investment	245707.79		
c) Interest from NCPUL	<u>673134.83</u>		
d) To GPF	290.00		
Total	11898900.00	Total	11898900.00

Sd/-
(Prof. Syed Ali Karim)
Director

NATIONAL COUNCIL FOR PROMOTION OF URDU LANGUAGE

General - Provident Fund

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/17

Expenditure	Amount	Income	Amount
Interest Credited to:		Interest earned on Investment (Inv)	284331.38
GPF Account	1203174.00	Interest earned on Saving (SB)	245707.79
		Interest charge from NCPUL	673134.83
		Add: Interest Accrued on FDR's with (SBI) (Net of TDS)	299630.00
Excess of Income over Expenditure	299630.00	Excess of Expenditure over Income	0.00
Total	1502804.00		1502804.00

Sd/-
(Prof. Syed Ali Karim)
Director

National Council for Promotion of Urdu Language
Assets and Liabilities Accounts of General Provident Fund for the Period ending 31st March, 2017

LIABILITIES	Rs.	ASSETS	Rs.
<u>G.P.F. Subscriptions</u>		<u>Investment</u>	
Opening Balance	5886891.00	a) Deposit in Public Sector Bank	3800000.00
		Add during the year	
		Less FDR Encashed	
Recd. During the year	2777600.00	Fixed Deposit (SBI)	3400000.00
Less - Paid during the year	2303000.00	Fixed Deposit (SBI)	5000000.00
Less - Paid during the year	<u>5500.00</u>	b) Interest Accrued of FDR (Net of TDS)	441504.42
	469100.00	OB	141874.42
<u>Interest</u>		Add Accrued	299630.00
Opening Balance	9230945.00	<u>Closing Balance</u>	
Recd. During the year	<u>1203174.00</u>	Cash at Banks	
	10434119.00	(GPF SB A/c. No. 90092010046795)	4590110.00
Interest Recovevable from SBI - FDR's			
O.B	141874.42		
Add Accrued	299630.00		
	441504.42		
Total	17231614.42	Total	17231614.42

Sd/-
(Prof. Syed Ali Karim)
Director

National Council for Promotion of Urdu Language
New Pension Scheme - Receipts and Payments Account for the year 2016-17

RECEIPTS		Rs.	PAYMENTS		Rs.
Schedule 27 (i)					
I. Opening Balance as on April 1, 2016 (NPS SB A/c. No. 90092010177616)					
		400862.59	NPS-Trust Account A/c No. 2020852		73080.00
II. New Pension Scheme					
a) Employees' Contribution	1745.00		Refund Employees contribution		0.00
b) Employer's Contribution	1745.00	3490.00			
III. Interest					
a) (NPS SB A/c. No. 90092010177616)	14876.64	14876.64	II. Closing Balance as on 31st March, 2017 (NPS SB A/c. No. 90092010177616)		346149.23
b) Interest on Investment	0.00	0.00			
c) Interest from NCPUL	<u>0.00</u>	0.00			
TOTAL		419229.23	TOTAL		419229.23

Sd/-
(Prof. Syed Ali Karim)
Director

National Council for Promotion of Urdu Language
New Pension Scheme - Balance Sheet for the period ending 31st March 2017

LIABILITIES		Rs.	ASSETS			Rs.
<u>Schedule 27(ii)</u>						
<u>N.P.S. Scheme</u>						
Opening Balance	400862.59					
Add. During the year	18366.64					
Less: Paid to Bank of India NPS Trust Account	73080.00					
		346149.23				
			<u>Closing Balance</u>			
			Cash at Banks			
			(NPS SB A/c. No. 90092010177616)			346149.23
TOTAL		346149.23	TOTAL			346149.23

Sd/-
(Prof. Syed Ali Karim)
Director

**Separate Audit Report of the Comptroller & Auditor General of India on the
Accounts of National Council for Promotion of Urdu Language (NCPUL), New Delhi
for the year ended 31 March 2017.**

We have audited the attached Balance Sheet of National Council for Promotion of Urdu Language, New Delhi as at 31 March 2017, the Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under Section 20(1) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971. The audit has been entrusted for the period up to 2020-21. These financial statements are the responsibility of the Council's management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This Separate Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc, if any, are reported through Inspection Reports/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 mis-statements. An audit includes examining on a test basis, evidence 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 of Accounts prescribed by Ministry of Finance, Government of India.
- (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 and Provisions (Schedule 7) – Rs. 27.47 lakh

The above does not includes the liabilities for expenses pertaining to the period 2016-17 but not paid amounting to Rs. 400.10 lakh resulting in understatement of Current Liabilities & Provisions and overstatement of Capital Fund by Rs. 400.10 lakh.

B. Income and Expenditure Account

B.1 Expenditure

Expenses amounting to Rs. 104.03 lakh and depreciation amounting to Rs. 371.10 lakh (Rs. 287.56 lakh – depreciation of computer & Rs. 83.54 lakh – depreciation of Building) pertaining to the year 2015-16 were booked in the account as current year expenses instead of prior period expenses by NCPUL. This resulted in understatement of Prior Period Expenses and overstatement of Current Expenditure by Rs. 475.13 lakh.

C. General

C.1 As per the Significant Accounting Policy No. 7, no provisions of any type as per Schedule 7B have been provided for as the Government of India pays Grants-in-aid to Council to meet for objective of the Council and not to spend on provisions. On the basis of above accounting policy, no provisions for retirement benefits were made by the Management. This accounting policy is in violation of Accounting Standards 15 issued by Institute of Chartered Accountants of India as well as Uniform Format of Accounts prescribed by the Government of India, Ministry of Finance for Central Autonomous Bodies.

C.2 Ministry of Electronics and Information Technology (earlier Ministry of Communication and Information Technology) released grants amounting to Rs. 7.51 crore, Rs. 5.81 crore and 2.94 crore to NCPUL during the year 2013-14, 2015-16 and 2016-17 respectively for implemented of the project “Skill Development in Electronic Hardware”. The Council is maintaining only Receipts and Payments accounts of the Project.

During the current year an amount of Rs. 57.46 lakh has been shown as capital expenditure (Laboratory set up) in the Receipts & Payments Account but this Fixed assets has not been disclosed in the Accounts. The Fixed Assets created out of this sponsored project, being the property of the sponsoring Ministry, needs to be disclosed in the Notes on Accounts. Further, the unutilised grant-in-aid of Rs. 29.12 lakh as on 31st March 2017 has not been shown as liability in the accounts. The same need to be shown under Current liabilities & Provisions with corresponding Current Assets – Bank Balance.

C.3 Bank Reconciliation

Scrutiny of the bank reconciliation statements revealed the following discrepancies:

(i). Cheques/Demand Drafts deposited but not credited

S.No	Name of Bank/Bank Account	Period	No of cases	Amount (in Rs.)
1.	Syndicate Bank/ 90092010045326	May 05 to Mar 17	21	41,930
2.	SBI Bank/ 31261049108	July 10 to Dec 14	100	14,76,666
3.	SBI Bank (Project)/ 33433958728	Sep 15 to Nov 16	6	81,220

Cheques/DD deposited but not credited by bank amounting to Rs. 15,99,816 need to be immediately pursued with the banks to get credit of these amounts and to prevent loss of revenue to the council.

(ii). Cheques/Demand Drafts issued but not debited

S.No	Name of Bank/Bank Account	Period	No of cases	Amount (in Rs.)
1.	Syndicate Bank/ 90092010045326	Nov 06 to Mar 10	15	90,349
2.	Axis Bank/ 912010028886515	Dec 14 to Oct 16	06	2,32,300
2.	SBI Bank/ 31261049108	Aug 10 to Dec 16	96	10,42,623
3.	SBI Bank (Project)/ 33433958728	Dec 14 to Sep 16	8	2,54,113

Cheques issued amounting to Rs. 16,19,385 since November 2006 to December 2016 but not presented to bank for payment should be written back and shown as liability in the accounts as they have become time barred.

(iii). Excess credit by bank

S. No	Name of Bank/Bank Account	Period	No of cases	Amount (in Rs.)
1.	Syndicate Bank/ 90092010045326	Feb 08 to Nov 16	9	56,039
2.	Axis Bank/ 912010028886515	02.01.16	1	2,500
3.	SBI Bank (Project)/ 33433958728	Oct 15 to Dec 15	3	23,567

Credit of Amount of Rs. 82,106 received wrongly from bank needs reconciliation as these are outstanding since February 2008.

D. Grant-in-aid

During 2016-17, the National Council for Promotion of Urdu Language (NCPUL) received grants amounting to Rs. 6200.00 lakh (Plan: General Rs. 5600.00 lakh and NER: Rs. 600.00 lakh) from the Government of India, Ministry of Human Resource Development, Department of Higher Education (Languages Division). Out of total grant i.e of Rs. 6200.00 lakh, an amount of Rs. 700.00 lakh received in the month of March 2017. It has an opening balance of Rs. 251.60 lakh (Plan Capital). Out of total fund of Rs. 6451.60 lakh, it utilized Rs. 7018.38 lakh (Plan General Rs. 6166.78 lakh, NER Rs. 600.00 lakh, and Capital Rs. 251.60 lakh). The excess expenditure of Rs. 566.78 lakh under Plan General was met from own receipt.

The Council has also received grants-in-aid of Rs. 294.49 lakh from the Ministry of Electronics and Information Technology (earlier Ministry of Communication and Information Technology) for Skill Development in Electronics Hardware. It had an opening balance of Rs. 212.14 lakh under this project and generated internal receipts of Rs. 25.85 lakh during 2016-17. Out of total funds of Rs. 532.48 lakh, the Council has incurred an expenditure of Rs. 503.36 lakh during the year leaving a balance of Rs. 29.12.lakh.

Similarly, the Council has also received grants-in-aid Rs. 6.00 lakh from the Ministry of Human Resource Development, Department of Higher Education (Minority Cell) for National Monitoring Committee for Minority Education. It had an opening balance of Rs. 0.54 lakh and generated internal receipts of s. 0.04 lakh during 2016-17. Out of total funds of Rs. 6.58 lakh, the Council had incurred an expenditure of Rs. 5.45 lakh during the year leaving a balance of Rs. 1.13 lakh.

- E. 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 2017; and
- b) In so far as it relates to the Income and Expenditure Account of the deficit for the year ended on that date.

For and on behalf of the C&AG of India

Sd/-

**Director General of Audit
Central Expenditure**

Place: New Delhi

Dated: 09.11.2017

Annexure to Separate Audit Report

1 Adequacy of internal audit system

- Internal Audit is being done by Council.

2. Adequacy of internal control system

The internal control needs strengthening in the following areas:-

- Follow-up of bank reconciliation
- Realisation of sundry debtors

3. System of physical verification of assets

- Physical verification of fixed assets except library book for the year 2016-17 has been conducted and no material deficiency was reported.
- The Physical verification of Library books for the year 2016-17 is under progress.

4. System of physical verification of inventory

- The physical verification of stationery & consumables items has been conducted for the year 2016-17.

5. Regularity in payment of statutory dues

- No payment over six months in respect of statutory dues was outstanding as on 31.03.2017