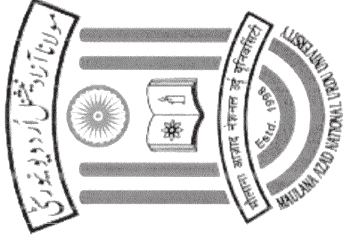


مولانا آزاد نیشنل اردو یونیورسٹی

मौलाना आज़ाद नेशनल उर्दू यूनिवर्सिटी

MAULANA AZAD NATIONAL URDU UNIVERSITY
HYDERABAD



18th
ANNUAL ACCOUNTS
2014-2015
(Hindi, English and Urdu)

Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of Maulana Azad National Urdu University, Hyderabad, for the year ended 31 March 2015

We have audited the attached Balance Sheet of Maulana Azad National Urdu University (MANUU), Hyderabad, as at 31 March 2015, Income & Expenditure Account and Receipts & Payment Account for the year ended on that date under Section 19(2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 30(1) of The Maulana Azad National Urdu University Act, 1996 (Act No.2 of 1997). These financial statements are the responsibility of the University's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This Separate Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification; conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency – cum – performance aspects, etc., if any, are reported through Inspection Reports/CAG's Audit Reports separately.

3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by managements, 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 and Income & Expenditure Account/ Receipts & Payment Account dealt with by this Report have been drawn in the Revised Format of Accounts, prescribed by Government of India, Ministry of Human Resource Development, for Central Educational Institutions.
- iii. In our opinion, proper books of accounts and other relevant records have been maintained by the University, in so far as it appears from our examination of such books.
- iv. We further report that:

A. BALANCE SHEET:

A. 1. Sources of Funds

A.1.1 Designated/Earmarked/Endowment Funds: ₹ 44.56 crore (Schedule-2)

A.1.1.1 This does not include various fees of ₹ 46,94,740/- collected during the year from students of the Institutions/Centers/Schools established under Earmarked Funds¹, which were accounted as internal receipts in the Income & Expenditure Account (Schedule-9), instead of as 'other additions' under respective Earmarked Funds. This resulted in understatement of Designated/ Earmarked/Endowment Funds and overstatement of Income by ₹ 46.95 lakh. Deficit was also understated by ₹ 46.95 lakh.

¹ (i) Coaching Academy: ₹ 3,29,000/-, (ii) Sachar: ₹ 37,37,700/- and (iii) Academic Staff College (ASC): ₹ 6,28,040/-

A.1.2 Current Liabilities and Provisions: ₹ 47.54 crore (Schedule-3)

A.1.2.1 This does not include provision for known liability towards payment of outstanding expenses of ₹ 43,83,893/- to the end of 31st March 2015, despite accounts maintained on accrual basis. This resulted in understatement of Current Liabilities & Provisions and Expenditure by ₹ 43.84 lakh each and also consequently understatement of Deficit by ₹ 43.84 lakh. The cut-off date² to recognise liability towards payment of outstanding expenses was not suitably mentioned in the Significant Accounting Policies (Schedule-23).

A.1.2.2 Time-barred cheques amount of ₹ 31,38,045/- as on 31.03.2015, in respect of various Bank accounts³, were not written back as receipts in the books of accounts and exhibited as Stale cheques under Current Liabilities. This resulted in understatement of Current Liabilities and Current Assets by ₹ 31.38 lakh each.

A.1.2.3 This does not include provision of ₹ 4,50,634/-⁴ for known liability towards payment of outstanding expenses for fixed assets received during the year but not capitalised, despite accounts maintained on accrual basis. This resulted in understatement of Current Liabilities and Fixed Assets by ₹ 4.51 lakh each.

² The University internally adopted 5th of April of the succeeding financial year as the cut-off date for closure of Annual accounts of the preceding financial year and to treat payments made after cut-off date as prior period items in the succeeding financial year.

³ (i) Sachar A/c No.24: ₹ 4,30,752/-, (ii) Non-Plan A/c No.01: ₹ 1,10,792/-, (iii) Plan A/c No.1101: ₹ 14,23,555/-, (iv) Merged Schemes A/c No.23: ₹ 26,239/-, (v) MRP A/c No.30: ₹ 8,000/-, (vi) SBI Plan A/c No.7028: ₹ 10,800/-, (vii) Fellowship A/c No.2554: ₹ 54,194/- and (viii) DDE-SBI A/c No.10222817244: ₹ 10,73,713/-

⁴ (i) Desktop Computers, (ii) UPS, (iii) Printers & Scanners (iv) Furniture and (v) Library books

A.2. Application of Funds

A.2.1 Fixed Assets: ₹ 101.88 crore (Schedule-4)

A.2.1.1 This does not include an amount of ₹ 17,53,000/-⁵ paid towards a deposit work, reported as completed by CPWD (May 2014) but not capitalised, though work progress report was verified and found correct by the University's Engineering Staff. This resulted in understatement of Fixed Assets and overstatement of Work deposits with CPWD under Loans, Advances & Deposits by ₹ 17.53 lakh.

A.2.1.2 Against depreciation of ₹ 5,03,160/- to be provided, at the rate of 15 per cent on the full value of fixed asset⁶ (₹ 33,54,400/-) put to use during the year, depreciation of ₹ 3,01,890/- was provided only on balance final payment (₹ 20,12,600/-) made during the year for the asset. Short provision of depreciation of ₹ 2,01,270/- resulted in overstatement of Fixed Assets and understatement of Expenditure by ₹ 2.01 lakh. Deficit was also understated by ₹ 2.01 lakh.

A.2.1.3 Against total cost of ₹ 13,30,750/- for Semi-Automatic Roti making Machine, which was received and put to use during the year, only part payment (90%) of ₹ 11,97,675/- made was capitalised, without providing liability for balance amount payable of ₹ 1,33,075/- . This resulted in understatement of Fixed Assets and Current Liabilities by ₹ 1.33 lakh each.

⁵ Against Administrative sanctioned amount of ₹ 17,53,000/- (initial deposit amount was for ₹ 5,84,335/- and subsequent deposit amount of ₹ 11,68,665/- was paid in September 2014, total deposit: ₹ 17,53,000/-) , expenditure of ₹ 21,68,577/- was reported (May 2014), by CPWD for the completed work, RR Masonry diversion channel from Culvert to Main Road etc.

⁶ Supply & installation and to undertake Studio Acoustic work for Instructional Media Center

A.2.1.4 Though Desktop Computers valuing ₹ 3,55,040/- were received and put to use before September 2014, depreciation during the year, was incorrectly provided at half-rate (30%) of ₹ 1,06,512/-, instead of at full rate (60%) of ₹ 2,13,024/-, as mandated in the IT Act. Short provision of depreciation of ₹ 1,06,512/- resulted in overstatement of Fixed Assets and understatement of Expenditure by ₹ 1.07 lakh. Deficit was also understated by ₹ 1.07 lakh

A.2.2 Capital Works-in-Progress: ₹ 36.15 crore (Schedule-4)

A.2.2.1 This includes expenditure of ₹ 92,05,490/- reported by BSNL (Civil & Electrical) Division, during the year for the completed deposit works⁷, which was incorrectly treated as Capital Works-in-Progress. This resulted in overstatement of Capital Works-in-Progress and understatement of Fixed Assets by ₹ 92.05 lakh.

A.2.2.2 This does not include expenditure of ₹ 13,57,566/- reported by CPWD during the year for the deposit work, 'Construction of Boundary Wall for University Campus at Bhopal', which was incorrectly treated as Work deposits with CPWD under Loans, Advances & Deposits. This resulted in understatement of Capital Works-in-Progress and overstatement of Loans, Advances & Deposits by ₹ 13.58 lakh.

A.2.3 Loans, Advances & Deposits: ₹ 68.38 crore (Schedule-8)

A.2.3.1 This includes an amount of ₹ 33,32,85,287/- exhibited as Retirement Benefits receivable from University Grants Commission (UGC) against matching provision for liability under Current Liabilities, though sanction/reimbursement of such amount was not confirmed/made by UGC on reimbursable basis. The accounting treatment was not as per Revised Format of Accounts prescribed by MHRD.

⁷ (i) Construction of compound wall with MS grill, Gate and Security room etc. in new and old Boys Hostels: ₹ 34,65,775/- and (ii) Construction of 2 nos. Parking Sheds of Administration and Information Center buildings: ₹ 57,39,715/-

A.2.3.2 The difference of ₹ 33,45,125/- between total accrued interest on various Earmarked Fund account investments, as shown in the Designated/Earmarked/Endowment Funds, Schedule-2 (₹ 72,20,452/-) and the corresponding amount shown under Loans, Advances & Deposits, Schedule-8 (₹ 38,75,327/-), needs to be reconciled.

B.1 Expenditure: ₹ 85.22 crore

B.1.1 This does not include Annual Maintenance expenditure of ₹ 52,40,428/- reported during the year by CPWD, towards deposit work, 'Maintenance of electrical & mechanical installations and DG sets in the University Campus', which was incorrectly treated as Work deposits with CPWD under Loans, Advances & Deposits. This resulted in understatement of Expenditure and overstatement of Loans, Advances & Deposits by ₹ 52.4 lakh. Deficit was also understated by ₹ 52.4 lakh.

C. General

1. A total expenditure of ₹ 1,07,14,359/- was incurred by CPWD, in excess of Administrative approval in respect of four works,⁸ executed by them and reported as completed as on 31.03.2015. However, this excess expenditure amount of ₹ 1.07 crore was not accounted as Contingent Liabilities. This was contrary to the Significant Accounting Policy (Schedule-23, Sl.no.VIII) of the University.
2. Provisions include an amount of ₹ 22,71,188/-, which was classified as 'Interest accrued but not due' under Current Liabilities & Provisions (Schedule-3). Since accrued interest is accounted under Loans, Advances & Deposits (Schedule-8), factual position in this regard needs to be disclosed suitably in the 'Notes on Accounts'.

⁸ (i) Internal Painting of CULLC Building at University campus: ₹ 4,335/-,
(ii) Construction of RR Masonry Diversion Channel from Culvert to Main Road etc. : ₹ 4,15,577/-, (iii) Construction of New Girls Hostel-II at University Campus: ₹ 66,50,950/- and (iv) Construction of Vertical Extension of UGC-ASC Guest House (part 1st floor and entire 2nd floor): ₹ 36,43,497/-

3. Against an amount of ₹ 42,33,082/- received towards Retirement Benefits as on 31st March 2015, in respect of employees on transfer from other Institutions, and informed to Audit, an amount of ₹ 58,85,128/- was shown in the Annual accounts. The difference of ₹ 16,52,046/- towards liability for this Retirement Benefits needs to be reconciled.

D. Effect of Audit comments on Accounts

The net impact of Audit comments given in preceding paragraphs is understatement of Liabilities by ₹ 1.28 crore, overstatement of Assets by ₹ 0.18 crore and understatement of Deficit by ₹ 1.46 crore.

E. Grants- in- aid: Out of total grants-in-aid of ₹ 91.28 crore received during the year {Plan⁹: ₹ 61.67 crore (including Grants of ₹ 15 crore for 2014-15, sanctioned in March 2015, Non-Plan: ₹ 29.61 crore (including Grants of ₹ 6.2 crore for 2014-15 sanctioned in March 2015)}, together with unutilised balance of ₹ 27.98 crore pertaining to previous year and internal receipts/interest earned of ₹ 4.37 crore, totalling ₹ 123.63 crore, the University utilised a sum of 90.15 crore¹⁰, leaving a balance of ₹ 33.48 crore unutilised as on 31st March 2015.

F. Management Letter

Deficiencies which have not been included in the Separate Audit Report have been brought to the notice of the Vice-Chancellor, Maulana Azad National Urdu University (MANUU), Hyderabad, through a Management letter issued separately for remedial/corrective action.

⁹ (i) XII-Plan General Development Assistance : ₹ 30.88 crore (Non-recurring: ₹ 0.88 crore and Recurring: ₹ 30 crore) (ii) Administrative Staff College (ASC): ₹ 1.6 crore (Non-recurring: ₹ 0.03 crore and Recurring: ₹ 1.57 crore), (iii) Sachar Grants : ₹ 25 crore (Non-recurring: ₹ 18.5 crore and Recurring: ₹ 6.5 crore), (iv) Maulana Abdul Kalam Azad Chair (MAKAC): ₹ 0.2 crore (Revenue), (v) Residential Coaching Academy (RCA): ₹ 3.7 crore (Non-recurring: ₹ 2.48 crore and Recurring: ₹ 1.22 crore) and (vi) UGC Fellowships: ₹ 0.29 crore (Revenue)


¹⁰ (i) Non-Plan: ₹ 30.6 crore, (ii) XII Plan: ₹ 45.6 crore, (iii) ASC: ₹ 0.95 crore (iv) Sachar: ₹ 11.98 crore, (v) RCA: ₹ 0.4 crore, (vi) MAKAC: ₹ 0.01 crore (vii) UGC Fellowships: ₹ 0.61 crore and (viii) Establishment of Centre for Deccan Studies (CDS): ₹ 28,316/-

v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and Receipts & Payment 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 Maulana Azad National Urdu University (MANUU), Hyderabad, as at 31 March 2015; and

(b) In so far as it relates to Income & Expenditure Account of the **Deficit** for the year ended on that date.



(LATA MALLIKARJUNA)
Principal Director of Audit (Central)

ANNEXURE

- 1. Adequacy of Internal Audit System:** The Internal audit was conducted by an Internal Audit wing of the University for the year 2014-15 and the system of Internal Audit as seen in audit, was adequate.
- 2. Adequacy of Internal Control System:** The internal control system were adequate in the areas seen in audit.
- 3. System of Physical verification of assets:** Physical verification of Fixed Assets for the year 2014-15, was not conducted.
- 4. System of Physical verification of inventory:** Physical verification of Inventory for the years from 2012-13 to 2014-15, was not conducted.
- 5. Regularity in payment of statutory dues:** Statutory dues were paid regularly.



(**ROLI SHUKLA MALGE**)

निदेशक/ प्रत्यक्ष कर & केन्द्रीय स्वायत्त निकायों
DIRECTOR/DT & CAB

Replies of the University on the Separate Audit Report of the Comptroller and Auditor General of India on the accounts of Maulana Azad National Urdu University, Hyderabad for the year ended 31 March 2015

Details	Comment No	Comment	Reply of the University
Sources of Funds. Designated/ Earmarked/ Endowment Funds: Rs. 44.56 crore (Schedule-2)	A.1.1.1	This does not include various fees of Rs. 46,94,740/- collected during the year from students of the Institutions/Centers/Schools established under Earmarked Funds, which were accounted as internal receipts in the Income & Expenditure Account (Schedule-9), instead of as 'other additions' under respective Earmarked Funds. This resulted in understatement of Designated/Earmarked/ Endowment Funds and overstatement of Income by Rs. 46.95 lakh. Deficit was also understated by Rs. 46.95 lakh.	Accounting of the same was done as per the instructions of Ministry of Human Resources Development, Government of India, New Delhi
	A.1.2.1	This does not include provision for known liability towards payment of outstanding expenses of Rs. 43,83,893/- to the end of 31 st March 2015, despite accounts maintained on accrual basis. This resulted in understatement of Current Liabilities & Provisions and Expenditure by Rs. 43.84 lakh each and also consequently understatement of Deficit by Rs. 43.84 lakh. The cut-off date to recognise liability towards payment of outstanding expenses was not suitably mentioned in the Significant Accounting Policies (Schedule-23).	Cut of date was not incorporated in the notes to accounts as per the existing practice. The accounting of the same was done as per the instructions of Ministry of Human Resources Development.
	A.1.2.2	Time-barred cheques amount of Rs. 31,38,045/- as on 31.03.2015, in respect of various Bank accounts were not written back as receipts in the books of accounts and exhibited as Stale cheques under Current Liabilities. This resulted in understatement of Current Liabilities and Current Assets by Rs. 31.38 lakh each.	Requisite accounting entries will be reflected in 2015-16.
	A.1.2.3	This does not include provision of Rs. 4,50,634/- for known liability towards payment of outstanding expenses for fixed assets received during the year but not capitalised, despite accounts maintained on accrual basis. This resulted in understatement of Current Liabilities and Fixed Assets by Rs. 4.51 lakh each.	Requisite accounting entries will be reflected in 2015-16.

Details	Comment No	Comment	Reply of the University
Application of Funds Fixed Assets: Rs. 101.88 crore (Schedule-4)	A.2.1.1	This does not include an amount of Rs. 17,53,000/- paid towards a deposit work, reported as completed by CPWD(May 2014) but not capitalised, though work progress report was verified and found correct by the University's Engineering Staff. This resulted in understatement of Fixed Assets and overstatement of Work deposits with CPWD under Loans, Advances & Deposits by Rs. 17.53 lakh.	Requisite accounting entries will be reflected in 2015-16.
	A.2.1.2	Against depreciation of Rs. 5,03,160/- to be provided, at the rate of 15 per cent on the full value of fixed asset (Rs. 33,54,400/-) put to use during the year, depreciation of Rs. 3,01,890/- was provided only on balance final payment (Rs. 20,12,600/-) made during the year for the asset. Short provision of depreciation of Rs. 2,01,270/- resulted in overstatement of Fixed Assets and understatement of Expenditure by Rs. 2.01 lakh. Deficit was also understated by Rs. 2.01 lakh.	Requisite accounting entries will be reflected in 2015-16.
	A.2.1.3	Against total cost of Rs. 13,30,750/- for Semi-Automatic Roti making Machine, which was received and put to use during the year, only part payment (90%) of Rs. 11,97,675/- made was capitalised, without providing liability for balance amount payable of Rs. 1,33,075/-. This resulted in understatement of Fixed Assets and Current Liabilities by Rs. 1.33 lakh each.	Requisite accounting entries will be reflected in 2015-16.
	A.2.1.4	Though Desktop Computers valuing Rs. 3,55,040/- were received and put to use before September 2014, depreciation during the year, was incorrectly provided at half-rate (30%) of Rs. 1,06,512/-, instead of at full rate (60%) of Rs. 2,13,024/-, as mandated in the IT Act. Short provision of depreciation of Rs. 1,06,512/- resulted in overstatement of Fixed Assets and understatement of Expenditure by Rs. 1.07 lakh. Deficit was also understated by Rs. 1.07 lakh	Requisite accounting entries will be reflected in 2015-16.
Capital Works-in-	A.2.2.1	This includes expenditure of Rs. 92,05,490/- reported by BSNL (Civil & Electrical) Division, during the year for the	Requisite accounting entries will be reflected in

Details	Comment No	Comment	Reply of the University
Progress: Rs. 36.15 crore (Schedule-4)		completed deposit works, which was incorrectly treated as Capital Works-in-Progress. This resulted in overstatement of Capital Works-in-Progress and understatement of Fixed Assets by Rs. 92.05 lakh.	2015-16.
	A.2.2.2	This does not include expenditure of Rs. 13,57,566/- reported by CPWD during the year for the deposit work, 'Construction of Boundary Wall for University Campus at Bhopal', which was incorrectly treated as Work deposits with CPWD under Loans, Advances & Deposits. This resulted in understatement of Capital Works-in-Progress and overstatement of Loans, Advances & Deposits by Rs. 13.58 lakh.	Necessary accounting will be made in 2015-16. The account of the same does not have any impact on outcome of the Annual Accounts.
	A.2.3.1	This includes an amount of Rs. 33,32,85,287/- exhibited as Retirement Benefits receivable from University Grants Commission (UGC) against matching provision for liability under Current Liabilities, though sanction/reimbursement of such amount was not confirmed/made by UGC on reimbursable basis. The accounting treatment was not as per Revised Format of Accounts prescribed by MHRD.	Accounting of the same was done as per stated accounting policy of the University and applicable accounting standards.
Expenditure	A.2.3.2	The difference of Rs. 33,45,125/- between total accrued interest on various Earmarked Fund account investments, as shown in the Designated/Earmarked/Endowment Funds, Schedule-2 (Rs. 72,20,452/-) and the corresponding amount shown under Loans, Advances & Deposits, Schedule-8 (Rs. 38,75,327/-), needs to be reconciled.	Requisite accounting entries will be reflected in 2015-16.
	1.1	This does not include Annual Maintenance expenditure of Rs. 52,40,428/- reported during the year by CPWD, towards deposit work, 'Maintenance of electrical & mechanical installations and DG sets in the University Campus', which was incorrectly treated as Work deposits with CPWD under Loans, Advances & Deposits. This resulted in understatement of Expenditure and overstatement of Loans, Advances & Deposits by Rs. 52.4 lakh. Deficit was also	Requisite accounting entries will be reflected in 2015-16.

Details	Comment No	Comment	Reply of the University
General	1	<p>understated by Rs. 52.4 lakh.</p> <p>A total expenditure of Rs. 1,07,14,359/- was incurred by CPWD, in excess of Administrative approval in respect of four works, executed by them and reported as completed as on 31.03.2015. However, this excess expenditure amount of Rs. 1.07 crore was not accounted as Contingent Liabilities. This was contrary to the Significant Accounting Policy (Schedule-23, Sl.no.VIII) of the University.</p>	Noted for compliance.
	2	<p>Provisions include an amount of Rs. 22,71,188/-, which was classified as 'Interest accrued but not due' under Current Liabilities & Provisions (Schedule-3). Since accrued interest is accounted under Loans, Advances & Deposits (Schedule-8), factual position in this regard needs to be disclosed suitably in the 'Notes on Accounts'.</p>	Noted for compliance.
	3	<p>Against an amount of Rs. 42,33,082/- received towards Retirement Benefits as on 31st March 2015, in respect of employees on transfer from other Institutions, and informed to Audit, an amount of Rs. 58,85,128/- was shown in the Annual accounts. The difference of Rs. 16,52,046/- towards liability for this Retirement Benefits needs to be reconciled.</p>	Noted for compliance.



Finance Officer

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31/1/16
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ANNUAL ACCOUNTS 2014-2015

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MAULANA AZAD NATIONAL URDU UNIVERSITY :: HYDERABAD
BALANCE SHEET AS ON 31-MARCH-2015

Amount in Rupees

SOURCES OF FUNDS	Schedule	Current Year	Previous Year
CAPITAL FUND	1	19395,57,700	19163,51,899
DESIGNATED/ EARMARKED / ENDOWMENT FUNDS	2	4456,07,590	114,48,716
CURRENT LIABILITIES & PROVISIONS	3	4754,43,756	7039,43,004
TOTAL		28606,09,046	26317,43,619

APPLICATION OF FUNDS	Schedule	Current Year	Previous Year
FIXED ASSETS	4	11576,24,004	10927,46,140
LESS: DEPRECIATION		1388,23,448	1359,57,844
CAPITAL WORKS-IN-PROGRESS		3615,30,603	1560,31,941
INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS	5		
LONG TERM		68,197	5,27,929
SHORT TERM		2714,57,250	
INVESTMENTS - OTHERS	6	0	1684,96,983
CURRENT ASSETS	7	5249,59,205	8292,09,154
LOANS, ADVANCES & DEPOSITS	8	6837,93,234	5206,89,316
TOTAL		28606,09,046	26317,43,619
SIGNIFICANT ACCOUNTING POLICIES	23		
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FINANCE OFFICER

MAULANA AZAD NATIONAL URDU UNIVERSITY:: HYDERABAD
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31-MARCH 2015

Amount in Rupees

INCOME	Schedule	Current Year	Previous Year
Academic Receipts	9	732,49,342	1834,58,650
Grants/ Subsidies	10	5968,18,898	5864,57,139
Income from investments	11	192,77,434	169,42,369
Interest earned (Loans to staff)	12	1,55,635	0
Other Income	13	136,40,330	57,64,885
Prior Period Income	14	617,62,486	0
TOTAL (A)		7649,04,125	7926,23,043

EXPENDITURE	Schedule	Current Year	Previous Year
Staff Payments & Benefits (Establishment expenses)	15	5260,97,824	5653,10,266
Academic Expenses	16	389,59,207	439,51,413
Administrative and General Expenses	17	1062,08,241	229,68,187
Transportation Expenses	18	15,79,550	13,91,464
Repairs & Maintenance	19	29,49,938	33,89,333
Finance costs	20	15,111	4,272
Depreciation	4	1394,63,717	1359,57,844
Other Expenses	21	34,947	25,47,310
Prior Period Expenses	22	368,81,626	53,11,374
TOTAL (B)		8521,90,161	7808,31,463
Balance being excess of Income over Expenditure (A-B)		-872,86,036	117,91,580
Extra-Ordinary Items:			
Refund of Grants		3,50,000	0
Balance Being Surplus / (Deficit)		-876,36,036	117,91,580
Significant Accounting Policies	23		
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FINANCE OFFICER

MAULANA AZAD NATIONAL URDU UNIVERSITY :: HYDERABAD
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2015

Sl.No.	RECEIPTS		Current Year	Previous Year	Sl.No.	PAYMENTS		Current Year	Previous Year
	Opening Balances	1171006.00				634548.00	Expenses		
a	Cash Balances				a	Establishment Expenses	588367314.00	481321614.00	
b	Bank Balance				b	Academic Expenses	36081581.00	-	
i	In Current accounts	7635960.00	-		c	Administrative Expenses	104221118.00	179883237.00	
ii	In Deposit accounts	-	356471716.00		d	Transportation Expenses	1607251.00	-	
iii	Savings accounts	634425375.28	158780286.00		e	Repairs & Maintenance	5968960.00	-	
II	Grants Received				II	Payments against Earmarked/Endowment Funds	1397921.00	-	
a	From Government of India	296143000.00			III	Investments and Deposits made			
i	Non-plan	296143000.00			a	Out of Earmarked/Endowments funds			
ii	Plan -Revenue	308750000.00			b	Out of own funds (investments - Others)			
iii	Sachar	250000000.00			IV	Term Deposits with Scheduled Banks	1749716711.00	-	
iv	ASC	16042611.00			VI	in - Progress			
v	MAK Chair	2000000.00			a	Fixed Assets	12520036.00	41411941.00	
vi	Fellowships	4669200.00			VII	Other Payments including statutory payments			
vii	Residential Coaching Academy	36939000.00			VIII	Refunds of Grants	350000.00	-	
b	From State Government				IX	Advances	57341459.00	76317929.00	
c	From other sources (details)				X	Deposits paid to agencies for works and others	254652462.00	227891370.00	
i	From International other organisations	1347998.00	915891809.00	979186139.00	XI	Other Payments			
III	Academic Receipts				a	Fellowships and other payments			
a	Distance Education	48157290.00	203078184.00		!	RGNF	72755.00	-	
b	Sachar	3737700.00			!!	MANF	117000.00	-	
c	Non-plan and Others -Current Year	11833768.00			!!!	Dept assistance	6360.00	-	
	Previous Year	2995223.00			b	Loans to staff	6133900.00	6428024.00	

Amount in Rupees

MAULANA AZAD NATIONAL URDU UNIVERSITY :: HYDERABAD
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2015


Sl.No.	RECEIPTS	Current Year	Previous Year	Sl.No.	PAYMENTS	Current Year	Previous Year
IV	Funds MRP funds and Receipts against sponsored	2042654.05	-	c	ASC Programme cost	4372052.00	4302753.00
VI	Scholarships	1520265.00	3083714.00	d	Pre paid expenses	321584.00	-
VII	Income on Investments from Earmarked/Endowment funds			e	GPF	5722328.00	6110031.00
a	Earmarked/Endowment funds			f	NPS	9125457.00	-
i	Residential Coaching Academy	80603.00		g	Scholarships paid out of externally sponsored scholarships	1407271.00	1826084.00
ii	Sachar	7613682.00		h	Deposits repaid	2633819.00	5804919.00
!!!	Schemes	100821.00		i	Other miscellaneous	33313.00	-
iv	CDS	1479692.00	9274798.00	j	Guest House payments	1152866.00	-
b	Other investments	27750214.94		k	Transfer of amounts	298871263.00	-
VIII	Interest received on Savings Bank Accounts	16916529.30	4466744.24	l	Other deposits	667713219.00	-
IX	Investments encashed			m	Remittances	8362308.00	-
X	Term Deposits with Scheduled Banks encashed	1387664951.00	491618976.00				
XI	Other income						
a	Others	8199606.00					
b	Prior Period Income	175311.00	1691600.00				
XIII	Deposits and Advances recovered from staff	18374757.75	8923550.00				
a	Guest House receipts	1553620.00	778162.00				
XIII	Miscellaneous Receipts including Statutory Receipts						
a	Deposits repayable	6354660.00	-				
B	Other staff recoveries payable	165540.00	-				
XIV	Any Other Receipts						
a	NPS	59934988.00	6418848.00				
b	GPF	8121147.00	56564484.00	XII	Closing balances		

Amount in Rupees

MAULANA AZAD NATIONAL URDU UNIVERSITY :: HYDERABAD
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2015

Sl.No.	RECEIPTS		Sl.No.	PAYMENTS	
	Current Year	Previous Year		Current Year	Previous Year
c	Sale of vehicle	225786.00	a	Cash in hand	1497095.00
d	Other deposits and recoveries	11111992.00	b	Bank balances	1171006.00
e	Retirement benefits	5885128.00	!	In Current Accounts	3895909.00
e	Remittances Received	-	!!	In Savings Accounts	634425375.00
f	Transfer of Funds Received	-	!!!	In Deposit Accounts	185849928.00
	TOTAL	3191120079.32		TOTAL	3191120079.32
					2835326961.00
					185849928.00
					-
					426154358.00
					7945130.00
					3135583.00
					69050658.00
					-
					225786.00
					11111992.00
					5885128.00
					3135583.00
					7945130.00
					426154358.00
					2835321961.00

Amount in Rupees


 Finance Officer

SCHEDULES

MAULANA AZAD NATIONAL URDU UNIVERSITY :: HYDERABAD

SCHEDULE - 1 CAPITAL FUND

Amount in Rupees

Sl.No.	Particulars		Current Year	Previous Year
1	Balance at the beginning of the year		1916351899.28	1718837349.00
2	Add:	Contributions towards Interest to Capital Fund	0.00	26423045.00
3	Add:	Grants from UGC, Government of India and State Government to the extent utilized for capital expenditure	212327682.00	159299925.00
4	Add:	Assets Purchased out of Earmarked Funds	1641662.00	0.00
5	Add:	Assets Purchased out of Sponsored Projects, where ownership vests in the institution	0.00	0.00
6	Add:	Assets Donated/Gifts Received	0.00	
7	Add:	Other Additions	47872907.00	0.00
8	Add:	Excess of Income over expenditure transferred from the Income & Expenditure Account	0.00	0.00
	Total		2178194150.28	1904560319.00
9	(Deduct)	Amount transferred to Other Funds	151000415.00	0.00
10	(Deduct)	Deficit transferred from the Income & expenditure Account	-87636035.55	11791580.00
	Balance at the year end		1939557699.73	1916351899.00

MAULANA AZAD NATIONAL URDU UNIVERSITY :: HYDERABAD

SCHEDULE 2 - DESIGNATED/ EARMARKED / ENDOWMENT FUNDS

Amount in Rupees

Particulars	Fund wise Breakup										
	GoldMedal	Sachar	RCA	MRP	ASC	CDS	OBC	Fellowships	Schemes	MAK Chair	Others*
A.											
a) Opening balance	1149059.00	214247000.00	-11363000.00	2482054.00	-5707871.00	16639000.00	12308000.00	16457000.00	14179000.00	18000.00	-19392053.00
b) Additions during the year	0.00	250000000.00	36939000.00	2027654.05	16042611.00	1479692.00	0.00	2888600.00	672100.00	2000000.00	0.00
c) Income from investments made of the funds	0.00	4529220.00	80603.00	0.00	0.00	0.00	0.00	0.00	100821.00	0.00	0.00
d) Accrued Interest on Investments/Advances	13869.00	6025622.00	120282.00	0.00	0.00	118493.00	59247.00	0.00	882939.00	0.00	0.00
e) Interest on Savings Bank a/c	0.00	3803234.00	1074496.00	0.00	46380.00	231836.00	0.00	0.00	1120333.00	5892.00	0.00
f) Other additions (Specify nature)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19016.00	0.00	0.00
Total (A)	1162928.00	478605076.00	26851381.00	4509708.05	10381120.00	18469021.00	12367247.00	19345600.00	16974209.00	2023892.00	-19392053.00
B. Utilisation/Expenditure towards objectives of funds											
ii) Capital Expenditure	0.00	55580761.00	137293.00	0.00	76263.00	0.00	70500.00	0.00	117045.00	0.00	0.00
iii) Revenue Expenditure	0.00	22814083.00	2910839.00	1755592.00	4444157.00	28316.00	6117299.00	660223.00	143698.00	0.00	0.00
iiii) Pay & Allowances	0.00	41426015.00	585548.00	0.00	4947489.00	0.00	2426711.00	0.00	840760.00	13621728.00	0.00
Total (B)	0.00	119820859.00	3633680.00	1755592.00	9467909.00	28316.00	2497211.00	6117299.00	777268.00	984458.00	13621728.00
Closing balance at the year end (A - B)	1162928.00	358784217.00	23217701.00	2754116.05	913211.00	18440705.00	9870036.00	13228301.00	16196941.00	1039434.00	-3013781.00
Grand Total	445607590.05										
Represented by											
Cash, Bank Balances and Investments (including temporary advances and accrued interest up to 31-3-2014)	1149059.00	352758595.00	23097419.00	2754116.05	913211.00	18322212.00	9810789.00	13228301.00	15314002.00	1039434.00	0.00
Interest accrued but not due	13869.00	6025622.00	120282.00	0.00	0.00	118493.00	59247.00	0.00	882939.00	0.00	0.00
Total	1162928.00	358784217.00	23217701.00	2754116.05	913211.00	18440705.00	9870036.00	13228301.00	16196941.00	1039434.00	0.00

*Hindi, Innovative, CSSEIP (Shown as receivable under Sch-8)

MAULANA AZAD NATIONAL URDU UNIVERSITY :: HYDERABAD

SCHEDULE 3- CURRENT LIABILITIES & PROVISIONS

Amount in Rupees

Sl.No	Particulars	Current Year	Previous Year
A.	CURRENT LIABILITIES		
1	Deposits from staff	182625.00	0.00
2	Deposits from students	0.00	0.00
a	Hostel Deposit	712600.00	712600.00
b	Caution Deposit	462766.00	115564.00
c	Student medical deposit	0.00	346700.00
3	Sundry Creditors	0.00	0.00
a	For Goods & Services (works)	55261186.00	11044649.00
b	Others-Liability for Software and Equipments	383755.00	383755.00
	Deposit-Others (including EMD, Security Deposit)		
4	EMD	4316710.00	2961247.00
a	Security Deposit	3555256.00	1855080.00
b	Other Deposits	6147361.00	6147361.00
5	Statutory Liabilities (GPF, TDS, WC TAX, CPF, GIS, NPS):		
a	Overdue	0.00	0.00
b	Others	0.00	0.00
6	Other Current Liabilities	0.00	0.00
a	Salaries	0.00	0.00
b	Receipts against sponsored projects	0.00	0.00
c	Receipts against sponsored fellowships & scholarships	3798966.00	3685972.00
d	Unutilised Grants	0.00	318469085.00
e	Grants in advance	0.00	0.00
f	Other funds	840119.00	250133532.00
g	Horticulture Maintenance	0.00	772263.00
h	Other liabilities	0.00	0.00
	Total (A)	75661344.00	596627808.00
7	PROVISIONS		
a	Rent and other expenses	4858791.00	0.00
b	Stale cheques	437506.00	0.00
c	Pay and Allowances of Mar-15 for Plan and Non-plan	37725637.00	32453762.00
d	Retirement benefits received on transfer	5885128.00	
e	Provision for NPS of March-15	4722448.00	2415004.00
f	Provision for Pension for March-15	145534.00	27753.00
g	Provision for DA arrears of Plan and Non-Plan posts	2623691.00	4103241.00
h	Provision for Contract employees salaries of Plan and Non-Plan for March-15	2305366.00	0.00
i	Interest accrued but not due	2271188.00	0.00
j	Others	5521835.00	0.00
K	Liability Under AS-15	333285287.93	68315436.00
	Total (B)	399782411.93	107315196.00
	Total (A+ B)	475443755.93	703943004.00

MAULANA AZAD NATIONAL URDU UNIVERSITY :: HYDERABAD

SCHEDULE 4A PLAN

Amount in Rupees

S. No	Assets Heads	01.04.2014		Rate of Dep	Closing Balance	31.03.2015		
		Opening Balance	Total			Depreciation	Total	
		Gross Block		Depreciation for the Year				
		Opening	Additions	Deductions	Total	Rate of Dep	Depreciation	Total
1	Land	977104.00	0.00	0.00	977104.00	0.00	0.00	0.00
a	Free Hold Land	977104.00	0.00	0.00	977104.00	0.00	0.00	0.00
b	Leased Land	342143.00	0.00	0.00	342143.00	0.00	0.00	0.00
Site Development		1112984.00	0.00	0.00	1112984.00	10.00	111298.00	111298.00
a	Kutchra Road	1112984.00	0.00	0.00	1112984.00	10.00	111298.00	111298.00
b	Horticulture and Gardening	4976940.00	0.00	0.00	4976940.00	10.00	497694.00	497694.00
Buildings		566267805.00	142352284.00	0.00	708620089.00	10.00	56626781.00	7370134.00
a	Office Buildings	566267805.00	142352284.00	0.00	708620089.00	10.00	56626781.00	7370134.00
b	Non Office Building	163294918.00	0.00	0.00	163294918.00	5.00	8164746.00	8164746.00
c	Compound wall RC	283823.00	0.00	0.00	283823.00	10.00	28382.00	28382.00
d	Compoundwall HQ	7662838.00	0.00	0.00	7662838.00	10.00	766284.00	766284.00
Roads & Bridges		3101601.00	0.00	0.00	3101601.00	10.00	344622.00	344622.00
a	Overhead Tank	6112862.00	0.00	0.00	6112862.00	10.00	611286.00	611286.00
b	Water Supply, Sewerage & Drainage	3446223.00	0.00	0.00	3446223.00	10.00	344622.00	344622.00
6 equipment		11666145.00	0.00	0.00	11666145.00	10.00	1166615.00	1166615.00
a	Supply	11666145.00	0.00	0.00	11666145.00	10.00	1166615.00	1166615.00
b	Street lights	986128.00	0.00	0.00	986128.00	10.00	98613.00	98613.00
c	Electrical cabling	5697629.00	0.00	0.00	5697629.00	10.00	569763.00	569763.00
d	Solar heaters	196805.00	0.00	0.00	196805.00	80.00	157444.00	157444.00
7 Plant & Machinery		35.00	0.00	0.00	35.00	80.00	28.00	28.00
a	Generator	35.00	0.00	0.00	35.00	80.00	28.00	28.00
b	Lift	569669.00	0.00	0.00	569669.00	15.00	85450.00	85450.00
8 Equipment		441722.00	0.00	0.00	441722.00	15.00	66258.00	66258.00
a	15% Dep	441722.00	0.00	0.00	441722.00	15.00	66258.00	66258.00
b	80% Dep	200589.00	0.00	0.00	200589.00	80.00	160471.00	160471.00
9 Equipment		35220907.00	4443820.00	270160.00	39394567.00	15.00	5283136.00	52776.00
a	Kitchen Equipment	35220907.00	4443820.00	270160.00	39394567.00	15.00	5283136.00	52776.00
b	Audio Visual Equipment	3134321.00	0.00	0.00	3134321.00	15.00	470148.00	470148.00
c	(Media)	74349.00	0.00	0.00	74349.00	15.00	11152.00	11152.00
d	Sports Equipment	4362001.00	1666706.00	0.00	6028707.00	60.00	2662251.00	881179.00
12	Computers & Peripherals	4362001.00	1666706.00	0.00	6028707.00	60.00	2662251.00	881179.00
13	LAN	49571776.00	0.00	0.00	49571776.00	60.00	29743066.00	29743066.00
14	Furniture, Fixtures & Fittings	36690326.00	3160360.00	0.00	39850686.00	10.00	3669033.00	276867.00

MAULANA AZAD NATIONAL URDU UNIVERSITY :: HYDERABAD

SCHEDULE 4A PLAN

Amount in Rupees

S. No	Assets Heads	Gross Block				Rate of Dep	Dep Opening Balance	Depreciation for the Year		Total Depreciation	31.03.2015	Net Block
		Opening Balance 01.04.2014	Additions	Deductions	Total							
15	Vehicles	430941.00	0.00	49107.00	381834.00	15.00	64641.00	0.00	0.00	64641.00	317193.00	
a	Cycles	27921.00	28000.00	0.00	55921.00	15.00	4188.00	4200.00	0.00	8388.00	47533.00	
b	Lib. Books & Scientific Journals	4465126.00	1914960.00	0.00	6380086.00	60.00	2679076.00	925412.00	0.00	3604488.00	2775598.00	
17	Small Value Assets		0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	
18	Documentary	7288.00	0.00	0.00	7288.00	60.00	4373.00	0.00	0.00	4373.00	2915.00	
Total A:		911291318.00	153655989.00	319267.00	1064628040.00		114046799.00	9999047.00	40524.00	124136930.00	940491110.00	
19	Capital Work in Progress (B)	156031941.00	285649372.00	80164841.00	361516472.00						361516472.00	

S. No	Intangible Assets	Gross Block				Rate of Dep	Dep Opening Balance	Depreciation for the Year		Total Depreciation	31.03.2015	Net Block
		Op Balance 01.04.2014	Additions	Deductions	Total							
20	Computer Software	377013.00	441749.00	0.00	818762.00	60.00	226208.00	0.00	0.00	491257.00	327505.00	
21	E-Journals		0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	
20	Patents		0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	
Total (C)		377013.00	441749.00	0.00	818762.00		226208.00	0.00	0.00	491257.00	327505.00	
Grand Total (A+B+C)		1067700272.00	439747110.00	80484108.00	1426963274.00		114273007.00	40524.00		124628187.00	1302335087.00	

MAULANA AZAD NATIONAL URDU UNIVERSITY :: HYDERABAD

SCHEDULE 4B NON - PLAN

S. No	Assets Heads	01.04.2014		Rate of Dep	Opening Balance	Gross Block		Total	Total	01.04.2014	Total	Total	Total	Total	Total	Total	
		Opening Balance	Depreciation			Closing Balance	Depreciation										
1	Land	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Site Development	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Buildings	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Roads & Bridges	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Tubewells & Water Supply	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Sewerage & Drainage	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	Electrical Installation and equipment	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8	Plant & Machinery	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Scientific & Laboratory Equipment	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	Office Equipment	359133.00	8053.00	15.00	53870.00	367186.00	0.00	8053.00	0.00	359133.00	8053.00	0.00	312474.00	0.00	0.00	0.00	0.00
11	Audio Visual Equipment	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	Computers & Peripherals	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Furniture, Fixtures & Fittings	2044990.00	18962.00	10.00	204499.00	2063952.00	0.00	18962.00	0.00	2044990.00	18962.00	0.00	1857557.00	0.00	0.00	0.00	0.00
14	Vehicles	371038.00	0.00	15.00	55656.00	371038.00	0.00	0.00	0.00	371038.00	0.00	0.00	315382.00	0.00	0.00	0.00	0.00
15	Lib. Books & Scientific Journals	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16	Small Value Assets	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17	Capital Work In Progress	2775161.00	27015.00	40.00	314025.00	2802176.00	0.00	27015.00	0.00	2775161.00	27015.00	0.00	2485413.00	0.00	0.00	0.00	0.00
	Total A:	2775161.00	27015.00	40.00	314025.00	2802176.00	0.00	27015.00	0.00	2775161.00	27015.00	0.00	2485413.00	0.00	0.00	0.00	0.00
	(B)					0											

S. No	Intangible Assets	01.04.2014		Rate of Dep	Opening Balance	Gross Block		Total	Total	01.04.2014	Total	Total	Total	Total	Total
		Op Balance	Depreciation			CI Balance	Depreciation								
18	Computer Software	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19	E-Journals	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20	Patents	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total (C)	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Grand Total (A+B+C)	2775161.00	27015.00		314025.00	2802176.00	0.00	27015.00	0.00	2775161.00	27015.00	0.00	2485413.00	0.00	0.00

Amount in Rupees

MAULANA AZAD NATIONAL URDU UNIVERSITY :: HYDERABAD

Schedule 4D-Others

Amount in Rupees

S.No	Assets Heads	01.04.2014		Rate of Dep	Dep Opening Balance	31.03.2015	
		Opening Balance	Additions			Depreciation on Additions	Depreciation on deletions
		Gross Block				Depreciation for the Year	
		Opening Balance	Total	Total	Depreciation on Additions	Depreciation on deletions	Total
1	Land						
a	sachar	20000.00	20000.00	0.00	0.00	0.00	0.00
b	DDE		22325.00	0.00	0.00	0.00	22325.00
2	Site Development						0.00
3	Buildings						
a	Coaching Academy	45000000.00	45000000.00	10.00	0.00	2250000.00	2250000.00
4	Roads & Bridges						0.00
5	Tubewells Water Supply						0.00
6	Sewerage & Drainage						0.00
7	Electrical Installation and equipment						0.00
a	DDE electrical cabling	12497.00	12497.00	10.00	1250.00	0.00	11247.00
8	Plant & Machinery						0.00
a	Sachar		7312.00	0.00	7312.00	0.00	731.00
9	Scientific & Laboratory Equipment						
a	Sachar						6581.00
b	15% Dep		162141.00	0.00	162141.00	0.00	137820.00
c	30% Dep		664576.00	0.00	664576.00	0.00	465203.00
d	80% Dep		276071.00	0.00	276071.00	0.00	55214.00
10	Office Equipment						
a	ASC	220345.00	220345.00	0.00	220345.00	0.00	187293.00
b	CPDUMT	80205.00	80205.00	0.00	80205.00	0.00	68174.00
c	DDE	5056493.00	97027.00	0.00	5153520.00	8459.00	4386587.00
d	Sachar	2851187.00	428447.00	0.00	3279634.00	37706.00	2814250.00
e	ORC	95968.00		0.00	95968.00	0.00	81573.00
f	RCA	446162.00		0.00	446162.00	0.00	379238.00
g	MAK Chair	123846.00		0.00	123846.00	0.00	105269.00
h	Other EMF Funds	1221238.00		0.00	1221238.00	0.00	1030317.00
11	Sports Equipment						
a	ORC	308230.00	308230.00	0.00	308230.00	0.00	261995.00
b	Sachar	67603.00	67603.00	0.00	67603.00	0.00	57463.00
c	RCA	17224.00	17224.00	0.00	17224.00	0.00	14640.00
11	Audio Visual Equipment (Media)						0.00
12	Computers & Peripherals						
a	DDE	339366.00	112500.00	0.00	451866.00	64230.00	184016.00
b	ORC	19062.00	12500.00	0.00	19062.00	11437.00	7625.00

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Schedule 4D-Others

S.No	Assets Heads	01.04.2014		31.03.2015		Depreciation for the Year		Total	Net Block	
		Opening Balance	Additions	Total	Deductions	Total	on deletions			
		Gross Block				Depreciation for the Year				
		Opening Balance	Additions	Total	Deductions	Total	Rate of Dep	Dep Opening Balance	Additions	Total
c	Sachar	8292596.00	147839.00	147839.00	0.00	8440435.00	60.00	4975558.00	44352.00	5019910.00
d	ASC	14758.00	0.00	14758.00	0.00	14758.00	60.00	8855.00	0.00	8855.00
e	CPDUMT	1238.00	0.00	1238.00	0.00	1238.00	60.00	743.00	0.00	743.00
f	RCA	23196.00	45222.00	68418.00	0.00	68418.00	60.00	13918.00	27133.00	41051.00
h	MAK Chair	12344.00	0.00	12344.00	0.00	12344.00	60.00	7406.00	0.00	7406.00
i	EMF	1644402.00	0.00	1644402.00	0.00	1644402.00	60.00	986641.00	0.00	986641.00
j	LAN DDE	636.00	0.00	636.00	0.00	636.00	60.00	382.00	0.00	382.00
k	LAN Sachar	19813.00	0.00	19813.00	0.00	19813.00	60.00	11888.00	0.00	11888.00
Furniture, Fixtures & Fittings										
a	Sachar	7031513.00	367997.00	7399510.00	0.00	7399510.00	10.00	703151.00	27372.00	730523.00
b	ASC	805178.00	0.00	805178.00	0.00	805178.00	10.00	80518.00	0.00	80518.00
c	DDE	3589136.00	170839.00	3759975.00	0.00	3759975.00	10.00	358914.00	13502.00	372416.00
d	OBC	1331435.00	70500.00	1401935.00	0.00	1401935.00	10.00	133144.00	3525.00	136669.00
e	CPDUMT	585347.00	0.00	585347.00	0.00	585347.00	10.00	58535.00	0.00	58535.00
f	RCA	1883593.00	18990.00	1902583.00	0.00	1902583.00	10.00	188359.00	1899.00	190258.00
g	MAK Chair	306135.00	0.00	306135.00	0.00	306135.00	10.00	30614.00	0.00	30614.00
h	CDS	49110.00	0.00	49110.00	0.00	49110.00	10.00	9821.00	0.00	9821.00
i	Other EMF	607455.00	0.00	607455.00	0.00	607455.00	10.00	60746.00	0.00	60746.00
Vehicles										
a	Vehicles	2735526.00	0.00	2735526.00	0.00	2735526.00	15.00	410329.00	0.00	410329.00
b	Cycles		0.00	0.00	0.00	0.00		0.00	0.00	0.00
c	DDE	1754.00	0.00	1754.00	0.00	1754.00	15.00	263.00	0.00	263.00
d	ASC	1856.00	0.00	1856.00	0.00	1856.00	15.00	278.00	0.00	278.00
e	RCA	1754.00	0.00	1754.00	0.00	1754.00	15.00	263.00	0.00	263.00
Lib. Books & Scientific Journals										
a	DDE	23941.00	0.00	23941.00	0.00	23941.00	60.00	14365.00	0.00	14365.00
b	Sachar	762187.00	254835.00	1017022.00	0.00	1017022.00	60.00	457312.00	152901.00	610213.00
c	OBC	2398.00	0.00	2398.00	0.00	2398.00	60.00	1439.00	0.00	1439.00
d	RCA	198398.00	73081.00	271479.00	0.00	271479.00	60.00	119039.00	43849.00	162888.00
e	ASC	102457.00	76263.00	178720.00	0.00	178720.00	60.00	61474.00	22879.00	84353.00
f	CPDUMT	1448.00	0.00	1448.00	0.00	1448.00	60.00	869.00	0.00	869.00
g	EMF	306423.00	117045.00	423468.00	0.00	423468.00	60.00	183854.00	35114.00	218968.00
h	Documentary-DDE	19726.00	0.00	19726.00	0.00	19726.00	60.00	11836.00	0.00	11836.00
i6	Small Value Assets	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
Total:		42308867.00	47030222.00	89339089.00	0.00	89339089.00		11123283.00	2733652.00	13856935.00
Capital Work in Progress		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00
17	(B)			14131.00	0.00	14131.00			0.00	14131.00
Sachar		0.00	14131.00	14131.00	0.00	14131.00			0.00	14131.00

Amount in Rupees

MAULANA AZAD NATIONAL URDU UNIVERSITY :: HYDERABAD

Schedule 4D-Others

S.No	Assets Heads	Opening Balance 01.04.2014	Gross Block		Rate of Dep	Dep Opening Balance	Depreciation for the Year		Total Depreciation	Net Block
			Additions	Deductions			Depreciation on Additions	Depreciation on deletions		
			Total	Total		Balance	Total	Total		
										31.03.2015

Amount in Rupees

SCHEDULE 4 C- INTANGIBLE ASSETS

1	Patents & Copyrights	0.00		0.00		0.00		0.00		0.00
2	Computer Software	0.00		0.00		0.00		0.00		0.00
a	DDE	10526.00	0.00	0.00	60.00	10526.00	60.00	6316.00	0.00	4210.00
b	OBC	20575.00	0.00	0.00	60.00	20575.00	60.00	12345.00	0.00	8230.00
c	EMF	4836.00	0.00	0.00	60.00	4836.00	60.00	2902.00	0.00	1934.00
3	E - Journals		0.00	0.00		0.00		0.00	0.00	0.00
Total		35937.00	0.00	0.00	180.00	35937.00	180.00	21563.00	0.00	14374.00
Grand Total		42344804.00	47044353.00	0.00	89389157.00	180.00	11144846.00	2733652.00	0.00	75510659.00

Note: The additions during the Year include additions

Gifted Nil EMF/Sponsored Projects 47030222 Own Funds Nil

MAULANA AZAD NATIONAL URDU UNIVERSITY :: HYDERABAD

SCHEDULE 5 : INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS

		Amount in Rupees		
S. No.	Particulars	Current Year	Previous Year	
1	In Central Government Securities	0.00	0.00	0.00
2	In State Government Securities	0.00	0.00	0.00
3	Other approved Securities	0.00	0.00	0.00
4	Shares	0.00	0.00	0.00
5	Debentures and Bonds	0.00	0.00	0.00
6	Term Deposits with Banks	271525447.00	527927.00	
7	Others (to be specified)	0.00	0.00	0.00
	Total	271525447.00	527927.00	

**SCHEDULE 5 (A) INVESTMENTS FROM
EARMARKED/ENDOWMENT FUNDS (FUND WISE)**

		Amount in Rupees		
Sl. No.	Funds	Current Year	Previous Year	
1	Sachar	221205267.00	0.00	0.00
2	Centre for Deccan Studies	5000000.00	0.00	0.00
3	Coaching Academy	9999999.00	0.00	0.00
4	OBC Grant	5000000.00	0.00	0.00
5	Schemes	25000000.00	0.00	0.00
6	Endowment Fund Investments	320181.00	527927.00	
7	Others	5000000.00	0.00	0.00
	Total	271525447.00	527927.00	

SCHEDULE 6 - INVESTMENTS - OTHERS

Sl. No.	Particulars	Current Year	Previous Year	
1	In Central Government Securities	0.00	0.00	0.00
2	In State Government Securities	0.00	0.00	0.00
3	Other approved Securities	0.00	0.00	0.00
4	Shares	0.00	0.00	0.00
5	Debentures and Bonds	0.00	0.00	0.00
	TOTAL	0.00	0.00	0.00

MAULANA AZAD NATIONAL URDU UNIVERSITY :: HYDERABAD

SCHEDULE 7-CURRENT ASSETS

Amount in Rupees

Sl.No	Particulars	Current Year	Previous Year
1	Stock:		
a	Stores and Spares	126885.00	126885.00
b	Loose Tools	0.00	0.00
c	Publications	0.00	0.00
d	Laboratory chemicals, consumables and glass ware	0.00	0.00
e	Building Material	0.00	0.00
f	Electrical Material	0.00	0.00
g	Stationery	0.00	0.00
h	Water supply material	0.00	0.00
2	Sundry Debtors:		
a	Debts Outstanding for a period exceeding six months	0.00	0.00
b	Others	0.00	0.00
3	Cash and Bank Balances	1497095.00	1171006.00
a	With Scheduled Banks:		
i	- In Current Accounts	3895909.00	0.00
ii	- In term deposit Accounts	183702291.00	185849928.00
iii	-In Savings Accounts	335737025.38	642061335.00
b	With non-Scheduled Banks:		
i	- In term deposit Accounts	0.00	0.00
ii	- In Savings Accounts	0.00	0.00
4	Post Office- Savings Accounts	0.00	0.00
	TOTAL	524959205.38	829209154.00

Schedule 7A

Annexure to Schedule 7

Bank Account Number	BALANCE
18790100000830	528791
187901000002011	479203
187901000001100	2923596
187901000000019	30529
32924159601	3563475
187901000000022	39356640
10222817244	3544910
187901000002750	13402243
187901000002554	169440
187901000000473	143783
187901000002601	2007328
187901000000023	6274345
187901000000030	2305412
187901000000001	17441671
187901000000311	396770
187901000001101	192671724
10222817028	1542572
187901000000024	52518070
32938375047	332434
Total	339632934

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SCHEDULE 8 - LOANS, ADVANCES & DEPOSITS

SI.No	Particulars	Amount in Rupees	
		Current Year	Previous Year
1	Advances to employees: (Non-interest bearing)		
a	Salary	0.00	0
b	Festival	1534009.00	1736955.00
c	Medical Advance	0.00	0.00
d	Special Advance	249600.00	5600.00
2	Long Term Advances to employees: (Interest bearing)		
a	Vehicle loan	5019110.00	3304227.00
b	Home loan	0.00	0.00
c	Computer advance	2809939.00	2119539.00
3	Advances and other amounts recoverable in cash or in kind or for value to be received:		
a	On Capital Account	3457111.00	2380523.00
b	to Suppliers	0.00	0.00
c	Others	36516385.40	48586271.00
4	Prepaid Expenses		
a	Convocation	321584.00	173529.00
5	Deposits		
a	Telephone	235718.00	235718.00
b	Lease Rent	748644.00	811143.00
c	Electricity	4121506.00	4003414.00
d	Works deposits with BSNL and CPWD	234571664.00	425088796.00
e	Affiliation deposit	16000.00	16000.00
f	Gas	41305.00	14050.00
h	1 GBPS Connection	2481750.00	2978100.00
i	Wi-Max (NICSI)	0.00	4649158.00
j	Security Deposit	273848.00	207030.00
k	DDE	10000.00	10000.00
6	Income Accrued:		
a	On Investments from Earmarked/ Endowment Funds	3875327.00	0.00
b	On Investments-Others	7479285.00	22566962.00
c	On Loans and Advances	0.00	0.00
d	Others (includes income due unrealized)	0.00	0.00
7	Other - Current assets receivable from UGC/sponsored projects		
a	Debit balances in Sponsored Projects	0.00	0.00
b	Debit balances in Sponsored Fellowships & Scholarships	0.00	1780600.00
c	Grants Receivable-XII PlanCapital Grant	12064285.00	0.00
d	Other Grants receivables from UGC-Hindi, IP schemes and CSSEIP	33013781.00	0.00
e	Retirement benefits receivable from UGC/GOI	333285287.93	0.00
8	Claims Receivable	827751.00	21701.00
9	Receivables-Other Funds-Receivable from GPF	839344.00	0.00
	TOTAL	683793234.33	520689316.00

MAULANA AZAD NATIONAL URDU UNIVERSITY :: HYDERABAD
SCHEDULE-9- ACADEMIC RECEIPTS

Amount in Rupees

Sl.No	Particulars	Current year						Previous Year
		COACHING ACADEMY	DDE	NON PLAN	SACHAR	ASC	Total	
1	Tution Fee	0.00	0.00	2879825.00	1278550.00	0.00	4158375.00	2472937.00
2	Admission Fee	0.00	0.00	257350.00	319900.00	0.00	577250.00	973942.00
3	Enrolment Fee	0.00	0.00	4194592.00	422600.00	0.00	4617192.00	0.00
4	Library Fee	255000.00	0.00	137900.00	49800.00	0.00	442700.00	84275.00
5	Laboratory Fee	0.00	0.00	31400.00	99600.00	0.00	131000.00	0.00
6	Registration Fee	71000.00	0.00	500.00	0.00	0.00	71500.00	395250.00
7	Admission Test Fee	0.00	0.00	72450.00	0.00	0.00	72450.00	0.00
8	Annual Exam fee	0.00	0.00	38425.00	898285.00	0.00	936710.00	262939.00
9	Mark Sheet, Certificate Fee'	0.00	0.00	104305.00	2760.00	0.00	107065.00	83360.00
10	Identity Card Fee	0.00	0.00	30000.00	0.00	0.00	30000.00	0.00
11	Fine/Miscellaneous Fee	0.00	0.00	48030.00	10520.00	0.00	58550.00	0.00
12	Medical Fee	0.00	0.00	1332376.00	423300.00	0.00	1755676.00	0.00
13	Transportation Fee	0.00	0.00	800.00	0.00	0.00	800.00	0.00
14	Hostel Fee	0.00	0.00	232500.00	0.00	0.00	232500.00	132319.00
15	Games fee	0.00	0.00	120100.00	49800.00	0.00	169900.00	0.00
16	Student Union fee	0.00	0.00	135400.00	49800.00	0.00	185200.00	78600.00
17	Internet fee	0.00	0.00	135800.00	49800.00	0.00	185600.00	71800.00
18	Education tour fee	0.00	0.00	631600.00	60200.00	0.00	691800.00	257975.00
19	Sale of prospectus including admission forms	3000.00	0.00	11400.00	0.00	0.00	14400.00	3545646.00
20	Semister Fee	0.00	0.00	405250.00	22785.00	0.00	428035.00	373100.00
21	ASC Fees	0.00	0.00	0.00	0.00	628040.00	628040.00	625855.00
22	Fee Receipts - DDE	0.00	57754599.00	0.00	0.00	0.00	57754599.00	174100652.00
	Total	329000.00	57754599.00	10800003.00	3737700.00	628040.00	73249342.00	183458650.00

MAULANA AZAD NATIONAL URDU UNIVERSITY :: HYDERABAD

SCHEDULE 10 - GRANTS / SUBSIDIES

Sl.NO	Particulars	Amount in Rupees			
		NON PLAN	Current Year		Previous Year
			PLAN	Total	
1	Government	296143000.00	300000000.00	596143000.00	
2	Grants and donations From Institutions/Welfare Bodies	423000.00	0.00	423000.00	586457139.00
3	Grants and donations From International Organisations	100000.00	0.00	100000.00	
4	Grants and donations From Others	152898.00	0.00	152898.00	
	Total	296818898.00	300000000.00	596818898.00	586457139.00

SCHEDULE 11 - INCOME FROM INVESTMENTS

Sl.NO	Particulars	Earmarked / Endowment Funds			
		Current Year		Previous Year	
		Current Year	Previous Year	Current Year	Previous Year
1	Interest				
a	On Government Securities	0.00	0.00	0.00	
b	Other Bonds/Debentures	0.00	0.00	0.00	
2	Interest on Term Deposits	7795106.00	0.00	10779007.00	
	Income accrued but not due on Term Deposits/Interest bearing advances to employees	0.00	0.00		16942369.00
3	Interest on Savings Bank Accounts	6282171.00	0.00	8498427.30	
4	Others (Specify)	0.00	0.00		
	Total	14077277.00	0.00	19277434.30	16942369.00
	Transferred to Earmarked/Endowment Funds	14077277.00	0.00	0.00	0.00
6	Balance	0.00	0.00	19277434.30	16942369.00

SCHEDULE 12: INTEREST EARNED

Sl.NO	Particulars	Current Year	Previous Year
1	On Savings Accounts with scheduled banks	0.00	0.00
2	On Loans	0.00	0.00
a	Employees/Staff	155635.00	0.00
b	Others	0.00	0.00
3	On Debtors and Other Receivables	0.00	0.00
	Total	155635.00	0.00

MAULANA AZAD NATIONAL URDU UNIVERSITY :: HYDERABAD

SCHEDULE 13: OTHER INCOME

Amount in Rupees

S.No	Particulars	Current Year							Previous Year	
		ASC	DDE	DECCAN STUDIES	NON PLAN	PLAN	SACHAR	COACHING ACADEMY		TOTAL
1	Hostel Room Rent				419890.00				419890.00	778162.00
2	License Fee				297015.00				297015.00	297726.00
3	Hire Charges of Auditorium/Play Ground/Convention Centre, etc				943055.00				943055.00	400303.00
4	Electricity charges				2220028.00				2220028.00	0.00
5	Water charges				228398.00				228398.00	557505.00
6	Medical Contribution collected from employees				539987.00				539987.00	0.00
7	Sale of Institute's publications			76725.00	1600.00				78325.00	0.00
8	Provisions Written Back									4549208.00
9	Others	800.00	1403.00		2105563.00	1934607.00	109937.00	8000.00	4160310.00	3731189.00
10	Guesthouse receipts								204114.00	0.00
	Total	800.00	1403.00	76725.00	6755536.00	1934607.00	109937.00	8000.00	13640330.00	5764885.00

SCHEDULE 13A: OTHER INCOME-OTHERS

1	Departmental Assistance	70700.00
2	Guest House Receipts-ASC	800.00
3	NICSI	1931607.00
4	Other Income- Misc. receipts (Sale of tender form, waste paper, etc.)	27843.00
5	Profit on Sale/disposal of owned assets	176679.00
6	Sale of application form (recruitment)	1582890.00
7	RTI fees	101959.00
9	Other Incomes- Others	6498.00
10	Income from holding events	16750.00
11	Penal Interest	30556.00
12	Sale of discarded assets	8200.00
13	Sale of old newspapers	21328.00
14	Sale of tender forms	69500.00
15	Seminar registration fee	23500.00
16	Tender Cost Fees	68500.00
17	Buy Back amount on repairs	23000.00
	Total	4160310.00

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SCHEDULE 14 - PRIOR PERIOD INCOME

Amount in Rupees

SI.No	Particulars	Current Year	Previous Year
1	Excess DA Provision of 2013-14 Written off	2442757.00	0.00
2	Wrong Capitalisation of assets withdrawn	115000.00	0.00
3			
	AS-15 Provision created in 2013-14 Withdrawn	68315436.00	0.00
4	FEE Receipts of 2013-14 accounted now	30000.00	0.00
5	Contract Salaries of 2013-14 Recovered	43795.00	0.00
6	Tuition Fee receipts of 2013-14	2995223.00	0.00
	Total	73942211.00	0.00
	LESS:		
7	Assets of Previous year capitalised now	270160.00	0.00
8	Wrongly Capitalised WIP withdrawn now	1905844.00	0.00
9	Other recoveries	3721.00	0.00
10	Excess accounted Fee in 2013-14 of DDE written off now	10000000.00	0.00
	Total	61762486.00	0.00

MAULANA AZAD NATIONAL URDU UNIVERSITY :: HYDERABAD
SCHEDULE 15 - STAFF PAYMENTS & BENEFITS-ESTABLISHMENT EXPENSES

Sl.No	Particulars	Current Year	Previous Year
A	Pay and Allowances:		
1	Salaries and Wages		
i	Non-teaching -Non Plan	38910349.00	
ii	Teaching- Non-Plan	34832011.00	
iii	Non-teaching -Plan	27781598.00	
iv	Teaching- Plan	80431814.00	
2	Allowances of Salaries		412707743.00
i	Non-teaching -Non Plan	50231253.00	
ii	Teaching- Non-Plan	36262772.00	
iii	Non-teaching -Plan	29888440.00	
iv	Teaching- Plan	98736768.00	
B	Other entitlements:		
	Contribution to Provident Fund (Employer's NPS Contribution)	34396594.00	24812218.00
1			
2	Retirement and Terminal Benefits	4020391.00	330434.00
3	LTC facility-Teaching	2743558.00	
4	LTC facility-Non-Teaching	1612712.00	7285979.00
5	Medical facility-Teaching	5435488.00	
6	Medical facility-Non-Teaching	12574620.00	15624110.00
7	Children Education Allowance-Teaching	2129453.00	
8	Children Education Allowance-Non-Teaching	4086897.00	6034561.00
9	Honorarium	1480166.00	93245.00
10	TA/DA expenses-Teaching	2161133.20	
11	TA/DA expenses-Non-Teaching	2629182.00	6041871.00
12	Pay of part-timers and academic councillors	18757871.00	21573350.00
14	Pension paid to retired staff	1048419.00	356872.00
15	Housekeeping Charges	10406397.00	0.00
16	Security Charges	12509694.00	439839.00
17	EL Encashment	434868.00	326710.00
18	Arrears of salaries of previous years	4133587.00	0.00
19	Staff Cost on daily wage workers and others	3172079.00	0.00
20	Night duty allowance and other allowance	515369.00	0.00
21	Bonus	1255586.00	1118196.00
22	Composite Transfer Grant	789833.00	0.00
23	DA arrears	5451892.00	0.00
24	Hindi pragnay exam allowance	308320.00	0.00
25	Overtime Allowance	26231.00	249702.00
26	AS-15 liability	0.00	68315436.00
	Total	529155345.20	565310266.00
	Less: Recovery of Excess paid salary	3057521.00	0.00
	Total Establishment Expenses	526097824.20	565310266.00

MAULANA AZAD NATIONAL URDU UNIVERSITY
SCHEDULE 16 - ACADEMIC EXPENSES

Amount in Rupees

Sl.No	Particulars	DDE	Current Year			Previous Year
			NON PLAN	PLAN	Total	
1	Laboratory expenses	944325.00	514096.00	32237.00	1490658.00	1490019.00
2	Field work/Participation	0.00	0.00	94897.00	94897.00	0.00
3	Seminar/Workshop	885271.00	879951.00	89462.00	1854684.00	1801406.00
4	Payment to visiting faculty	0.00	34348.00	0.00	34348.00	533313.00
5	Examination	12536082.00	154193.00	1961989.00	14652264.00	24176624.00
6	Admission Expenses	43460.00	10040.00	42909.00	96409.00	0.00
7	Convocation expenses	0.00	0.00	0.00	0.00	0.00
8	Publications	0.00	141912.00	0.00	141912.00	0.00
	Stipend/means-cum-merit					
9	scholarship	4704521.00	48850.00	0.00	4753371.00	4566511.00
10	Subscription Expenses	0.00	388951.00	0.00	388951.00	0.00
	Books distributed free of cost to					
11	students	0.00	768469.00	0.00	768469.00	0.00
12	JRF/SRF PAID	0.00	0.00	522231.00	522231.00	11383540.00
13	Non-NET fellowship	0.00	0.00	13389508.00	13389508.00	
	Academic expenses-Others (Details					
14	enclosed)	0.00	771505.00	0.00	771505.00	0.00
	Total	19113659.00	3712315.00	16133233.00	38959207.00	43951413.00

Sl.No	Particulars of Other expenses	Amount
1	Excursion/Educational Tour	769211.00
2	Makeup items	854.00
3	Miscellaneous Expenses	1440.00
	Total	771505.00

MAULANA AZAD NATIONAL URDU UNIVERSITY

SCHEDULE 17 - ADMINISTRATIVE AND GENERAL EXPENSES

Amount in Rupees

Particulars	Current Year			Total	Previous Year
	DDE	NON PLAN	PLAN		
Electricity and power	325326.00	0.00	17485729.00	17811055.00	18496182.00
Water Charges	12879.00	0.00	12863520.00	12876399.00	4369957.00
Insurance	126894.00	98088.00	0.00	224982.00	0.00
Rent, Rates and Taxes (including property tax)	7252580.00	3167772.00	161700.00	10582052.00	8281077.00
Postage & Telegram	9984347.00	249259.00	1208.00	10234814.00	5830115.00
Telephone and Internet Charges	352922.00	1605973.00	1907.00	1960802.00	1999169.00
Printing and Stationary	30470625.00	2422325.00	98025.00	32990975.00	16298900.00
Travelling and Conveyance Exp	64310.00	62248.00	404.00	126962.00	63503.00
Expenses on Seminar/ Workshops	67415.00	0.00	0.00	67415.00	1769191.00
Hospitality	244187.40	169811.00	0.00	413998.40	144229.00
Auditors Remuneration	1411.00	0.00	0.00	1411.00	0.00
Professional Charges	0.00	700293.00	0.00	700293.00	334975.00
Advertisement and Publicity	115625.00	2568531.00	0.00	2684156.00	4559179.00
Magazines & Journals	66252.00	1623129.00	915390.00	2604771.00	1432640.00
Hostel exp	9990.00	2859180.00	0.00	2869170.00	1464100.00
Hospital expenses	0.00	374823.00	0.00	374823.00	460346.00
Administrative expenses - Others (Details enclosed)	361966.00	9255223.25	66973.00	9684162.25	24585222.00
Less: Pre-paid expenses of Mar-13	0.00	0.00	0.00	0.00	67120598.00
Total	49456729.40	25156655.25	31594856.00	106208240.65	22968187.00

MAULANA AZAD NATIONAL URDU UNIVERSITY
SCHEDULE 17A - ADMINISTRATIVE AND GENERAL EXPENSES

SI.No	Partiucalrs	Amount in Rupees				Total
		DDE	NON PLAN	PLAN		
1	Azad Day	0.00	634112.00	0.00	634112.00	
2	BOS Meetings	0.00	196918.25	0.00	196918.25	
3	Calculator	0.00	0.00	515.00	515.00	
4	CAS Meetings	0.00	29971.00	0.00	29971.00	
5	Club membership fee	0.00	2656.00	0.00	2656.00	
6	Contingency	4916.00	620.00	0.00	5536.00	
7	Daily Wages Paid	0.00	9800.00	0.00	9800.00	
8	Dish TV	0.00	17940.00	0.00	17940.00	
9	EC Meeting	0.00	551277.00	0.00	551277.00	
10	EWYL Scheme	0.00	19025.00	0.00	19025.00	
11	Expenses on Interviews	0.00	837084.00	0.00	837084.00	
12	Expenses on meetings	39260.00	1024901.00	59120.00	1123281.00	
13	FC Meeting	0.00	16006.00	0.00	16006.00	
14	Foundation Day	0.00	60971.00	0.00	60971.00	
15	Functions & Ceremonials	980.00	842218.00	0.00	843198.00	
16	Gas advance/expenditure	0.00	5236.00	0.00	5236.00	
17	Hospitality	0.00	0.00	0.00	0.00	
18	Imprest	0.00	2937.00	0.00	2937.00	
19	Independence Day	0.00	50000.00	0.00	50000.00	
20	Liveries	2780.00	53999.00	6428.00	63207.00	
21	Miscellaneous Expenses	57801.00	75278.00	0.00	133079.00	
22	NSDL Charges	0.00	5674.00	0.00	5674.00	
23	Republic Day	0.00	19050.00	0.00	19050.00	
24	School Board Meetings	0.00	0.00	0.00	0.00	
25	Selection committee meetings	0.00	4068343.00	0.00	4068343.00	
26	Seminar/Workshop	0.00	116245.00	0.00	116245.00	
27	Shifting of office	63630.00	15350.00	0.00	78980.00	
28	sport related expenditure	0.00	180485.00	0.00	180485.00	
29	Student Union elections	0.00	69948.00	0.00	69948.00	
30	Subscription Expenses	0.00	40450.00	0.00	40450.00	
31	Swatcha Bharath Abhiyan	0.00	15316.00	0.00	15316.00	
32	Uniforms	0.00	28766.00	0.00	28766.00	
	Actuarial valuation Charges for the year					
33	2013-14	0.00	57500.00	0.00	57500.00	
34	Administrative expenses -Others	192599.00	207147.00	910.00	400656.00	
	Total	361966.00	9255223.25	66973.00	9684162.25	

MAULANA AZAD NATIONAL URDU UNIVERSITY :: HYDERABAD

SCHEDULE 18-TRANSPORTATION EXPENSES

Amount in Rupees

Particulars	DDE	Current Year			Previous Year
		NON PLAN	PLAN	Total	
Running expenses -Own vehicle	165092.00	794575.00	0.00	959667.00	
Repairs & maintenance - Own Vehicle	30619.00	294723.00	0.00	325342.00	1154944.00
Insurance expenses -Own Vehicle	0.00	49075.00	0.00	49075.00	
Vehicle expenses taken on lease	141807.00	103659.00	0.00	245466.00	236520.00
Total	337518.00	1242032.00	0.00	1579550.00	1391464.00

SCHEDULE 19 - REPAIRS & MAINTENANCE

Particulars	DDE	Current Year			Previous Year
		NON PLAN	PLAN	Total	
Building	0.00	123039.00	0.00	123039.00	509117.00
AMC Charges	181923.00	668819.00	0.00	850742.00	943717.00
FSMA Charges	21578.00	183332.00	0.00	204910.00	0.00
Furniture, Fixture and Equipments	200511.00	707780.00	0.00	908291.00	1154944.00
Aqua systems	0.00	71975.00	0.00	71975.00	781555.00
Office Equipments	72800.00	22750.00	0.00	95550.00	0.00
Plant & Machinery	0.00	40362.00	0.00	40362.00	0.00
Computers	4370.00	56029.00	3500.00	63899.00	0.00
Others	304.00	590866.00	0.00	591170.00	0.00
Total	481486.00	2464952.00	3500.00	2949938.00	3389333.00

MAULANA AZAD NATIONAL URDU UNIVERSITY :: HYDERABAD

Amount in Rupees

SCHEDULE 20 - FINANCE COSTS

Sl.No	Particulars	Current Year			Previous Year	
		DDE	PLAN	NON PLAN		Total
1	Bank Charges	1234.00	13259.00	618.00	15111.00	4272.00

SCHEDULE 21 - OTHER EXPENSES

Sl.No	Particulars	Current Year			Previous Year	
		DDE	PLAN	NON PLAN		Total
1	Loss on foreign exchange	12481.00	0.00		12481.00	0.00
2	Others	22466.00			22466.00	2547310
	Total	34947.00	0.00	0.00	34947.00	2547310.00

SCHEDULE 22: PRIOR PERIOD EXPENSES

Sl.No	Particulars	Current Year			Previous year	
		DDE	PLAN	NON PLAN		Total
1	Establishment expenses	0.00	0.00	1465552.00	1465552.00	0.00
2	Academic expenses	19296824.00	1374005.00	1701363.00	22372192.00	0.00
3	Administrative expenses	1389126.00	6391479.00	3194109.00	10974714.00	0.00
4	Transportation expenses	36943.00	0.00	70921.00	107864.00	0.00
5	Repairs & Maintenance	29696.00	1884970.00	46638.00	1961304.00	0.00
6	Other expenses	0.00	0.00	0.00	0.00	5311374.00
	Total	20752589.00	9650454.00	6478583.00	36881626.00	5311374.00

SCHEDULE-23

Significant accounting policies

I. Income:

- a) Fee Collected from students in respect of an academic year shall be accounted as income in the financial year in which the academic year has commenced as no significant uncertainty exists in rendering services to students. (Para 12 of AS-9)
- b) Other Incomes:
 1. Interest on savings accounts: Owing to uncertainty in holding of balances in savings accounts, interest shall be accounted on the date on which the bank credits the same.
 2. Interest on term deposits: The same shall be accounted on accrual basis.
 3. Sale of Sunday articles & Scrap: The same shall be accounted on realization basis.
 4. Any other Income not mentioned above shall be accounted on realization basis.

II. Expenditure:

- All expenditure shall be accounted on accrual basis. However, the following shall be accounted on payment basis.
- a) Arrears of salaries/any other expenditure arising out of re-fixation/retrospective amendments, if any, pertaining to previous years.
 - b) Children Education Allowance or any other allowance payable to staff to the extent of claims not received.
 - c) Personal claims such as LTC, TA, Medical claims to the extent prior claims not available.
 - d) Pre-paid expenditure to the extent of Rs. 5,000/- per each item shall be accounted in the financial year in which the same has been paid.
 - e) All incidental and consequential expenditure incurred on conduct of exams, seminars and meetings shall be classified under respective heads of accounts as expenditure.

III. Government Grants:

- a) All revenue grants shall be accounted as income for which year they pertain to.
- b) Revenue grants sanctioned by various Governments but not disbursed till the date of financial statements shall be accounted as income in the financial year concerned.
- c) Capital grants sanctioned by various Governments shall be accounted under capital approach method and the same shall be credited to respective capital funds of the University.
- d) Grants relating to specific research projects: Grants disbursed through University to various principal investigators for conducting research projects shall be treated as a liability in the books of accounts of university till their final discharge.
- e) Refund of Government grants shall be treated as an extra ordinary item in the year of event.

IV. Depreciation:

- a) Assets of the University shall be depreciated as per the rates of depreciation provided in the Income-Tax Act, 1961.
- b) Buildings constructed on lease hold lands shall be depreciated of as per the rates of depreciation provided in the Income Tax Act, 1961, or, amortized over the period of lease, whichever is higher.

V. Assets:

- a) The cost of fixed assets shall comprise its purchase price and any attributable cost of bringing the same asset to its working condition for its intended use.
- b) The fixed assets shall be accounted under historical cost method.
- c) The fixed assets shall be carried in the books of accounts at gross cost less depreciated value.
- d) The Fixed assets shall be eliminated from the financial statement on disposal.
- e) Assets acquired at free of cost shall be accounted at a nominal value of Rs.1/- by crediting to capital fund.

VI. Provisions:

Present obligations existing on the date of financial statements arising out of past events shall be recognized on the basis of available estimates. Deviations arising in discharge of provisions with respect to estimates shall be charged to regular head of account in the year of event.

VII. Employee Benefits:

Provisions with respect to post retirement benefits of employees shall be recognized on the basis of actuarial valuation as stated in AS-15 and the same will be accounted as per AS-15 read with AS-29.

VIII. Contingent liabilities:

The following shall be accounted as contingent liabilities.

- a) Financial implication of legal disputes pending against University.
- b) Claims of suppliers, vendors received but not acknowledged by University.
- c) Expenditure incurred by CPWD in excess of Administrative approval in respect of works executed by them.

IX. Investments:

Long term investments shall be carried at their acquisition value.

X. Others:

- a) Un-discharged liabilities pending over a period of three years from their last date of claim shall be written back to income.
- b) Deposits returnable to students shall be forfeited if the same were not claimed within a period of three years from their last academic year.
- c) Un-responded debits and credits appearing in bank reconciliation statements pending over a period of three years shall be written back by suitably providing contingent liability for an additional period of three years.
- d) Capital work in progress as on the date of financial statements shall be accounted on the basis of accounts rendered by the respective agencies, such Form 65 of CPWD.



Finance Officer

MAULANA AZAD NATIONAL URDU UNIVERSITY:: HYDERABAD
SCHEDULE – 24: NOTES FORMING PART OF ACCOUNTS AND CONTINGENT LIABILITIES

A) Notes forming part of Accounts:

- (I) **Format of Accounts:** The University has adopted new format of annual accounts as prescribed by Ministry of Human Resource Development, New Delhi vide its letter no.29-4/2012-IFD dated 17th April, 2015. Schedules prescribed in this letter have been adopted by making suitable adjustments with respect to specific transactions of the University.
- (II) **Treatment of Maintenance Grant:** The University Grants Commission releases Maintenance Grant to the University in instalments for utilisation as per the Budget Estimates fixed by them. The grant is spent by the University as recommended by the Finance Committee and approved by the Executive Council of the University for revenue and non-revenue purposes. Based on the nature of expenditure the value of the non-revenue items were being capitalised in the accounts as per the Significant Account Policies. Further, the amount capitalised out of the maintenance grant has been taken to the Balance Sheet.
- (III) **The University possesses the following properties:** See Table-I attached.
- (IV) In compliance with the mandate of the 5th Finance Committee that the accounts of distance education receipts and expenditure be maintained separately, the relevant accounts of the distance education i.e. the Receipts and Payments account, the Income and Expenditure account and the Balance sheet were being prepared separately and appended to the main annual accounts. However, due to the objection raised by the Statutory Audit, the accounts have been combined from the financial year 2008-09.
- (V) **Valuation and accountal of retirement benefits under Accounting Standard-15:** Since all the retirement/terminal benefits payable to employees consequent to their separation from the University are reimbursable from University Grants Commission, liability in respect of retirement benefits (as determined by actuary

valuation) has been recognised in the books of accounts both as payable and receivable and accounted accordingly (as stated in paras 46 and 47 of Accounting Standard-29). The provision and receivable accounted was arrived by deducting the amounts received from other organisations from the liability determined as per actuary valuation. With this revision of accounting of retirement benefits from 2014-15, existing provision of Rs. 6,83,15,436/- has been written back and the surplus/deficit of the current year affected to that extent.

(VI) All officials upon joining MANUU from 01.01.2004 are covered under NPS system. However, consequent upon receipt of details from their parent organisations, official covered under GPF system are transferred to GPF system as per the GOI rules.

(VII) The excess expenditure over the approved allocation incurred by CPWD in respect of works shall be adjusted after reconciliation from the deposits available with the CPWD and after obtaining necessary approval.

(VIII) As per the directions of Ministry of Human Resource Development, New Delhi vide its letter no.29-4/2012-IFD dated 17th April, 2015, NPS and GPF accounts were demerged from the consolidated balance sheet of the University by adopting respective ledger balances as on 01-04-2014. Separate Receipts and Payments account, Income and Expenditure Account and Balance Sheets have been prepared for NPS and GPF accounts.

(IX) The leased land acquired by the University for 30 years lease is to be written off over the period of lease. As suggested in the 19th Finance Committee meeting, the depreciation on leased land is exhibited separately.

(X) As per the recommendations of the 22nd Finance Committee held on 24-11-2012, the Convocation fund has been withdrawn from Reserves & Surplus since the University is incurring expenditure on convocation from out of interest accrued on Plan grants.

- (XI) Loss caused due to floods at Srinagar during the year is under assessment by a committee and the same will be accounted after receipt of the report.
- (XII) Necessary grouping has been made under Establishment and Administrative expenses taking into consideration the salaries paid to staff on contractual engagement.
- (XIII) Consequent to migration of fund based accounting in respect of grants received other than Plan and Non-plan from the current year, opening balances of the various funds have been arrived as per utilisation certificates as on 31-03-2014 by making suitable adjustments to capital fund or unspent grant accounts as the case may be.
- (XIV) Consequent to adoption of new format of accounts from the current year i. e., 2014-15, previous year's figures have been regrouped/ rearranged to the extent relevant.
- (XV) No contingent asset is recognised in the books of accounts.
- (XVI) The University incurred revenue expenditure of Rs.31.96lakh and Capital expenditure of Rs.0.90lakh for maintenance of various hostels.
- (XVII) Remuneration paid to Consultants and salaries of contract staff has been grouped under respective schemes.

B. Contingent liabilities:

Sl.No	Description	Amount Rs in lakh
1	Differential Rent of RC Srinagar (Rs.42,500 for 44 months)	18.70
2	Work Deposits	4.43
3	Claim by Manipal Printers for printing of study material of DDE	122.00
4	Printing of confidential material for exam branch	24.14
5	Construction of residential and Non-residential buildings	96.91
Total		266.18


Finance Officer

Table - I

Details of land holdings - All land holdings as on 31.3.15

S.No	Name of the place	Details of land holding	Nature of holding, leased or free holding	Date of acquisition	Lease rental payable per annum	Whether title deeds are in the name of the University or not	Encroachments, if any, (pl. specify the extent of encroachment)
1.	Survey Nos 211 & 212, situated at Manikonda village, Rajendernagar Mandal, Ranga Reddy District.	200 Acres	Free.	23.07.1998.	-NO-	Maulana Azad National Urdu University.	-NO-
2.	Survey No.06 situated at Jhana Bharathi (Nagarahavi) Bangalore University, Bangalore	2 Acres	Leased	4-3-1999	Lease period is for 30 years & Rent @ Rs.1000/- per acre per year payable (Rs.2000/-).	Maulana Azad National Urdu University.	-NO-
3.	Survey no 266/1, situated at Bandlaguda Mandal, Hyderabad.	5867 sq. mtrs. Equivalent to 1.44 acres.	Free.	09-04-2007.	-NO-	Maulana Azad National Urdu University.	-NO-
4.	Dist. Darbhanga, Bihar	579.6 Decimal Equivalent to 5.794 Acres	Free	14-05-2008	-NO-	Maulana Azad National Urdu University.	-NO-
5.	BDA CA cite at Bangalore	789.65 Sqmt. Equivalent to 0.19 Acres & 8499.72186 Sft	Leased	26.9.2008.	Lease period is 30 years and lumpsum lease amount to Rs. 39,48,250/- paid.	Maulana Azad National Urdu University.	-NO-
6.	Aurangabad, Maharashtra.	1 Hectares, 60 Are Equivalent to 4 Acres	Free	27-01-2009	-NO-	Maulana Azad National Urdu University.	-NO-
7.	Sambhal, U.P	373.98 hectors Equivalent to 924.12679 acres	Free	18-04-2012	-NO-	Maulana Azad National Urdu University.	-NO-

8.	Srinagar, J&K	100 Kanal Equivalent to 12.392 Acres	Free	28.6.2012.	-NO-	Dept. of Higher Education, J&K	-NO-
9.	Dist. Darbhanga, Bihar	86.00 Decimals Equivalent to 0.859 Acres	Free	8.2.2013.	-NO-	Maulana Azad National Urdu University.	-NO-
10.	Dist. Darbhanga, Bihar	65.55 Decimals Equivalent to 0.655 Acres	Free	28.2.2013.	-NO-	Maulana Azad National Urdu University.	-NO-
11	Nuh, Dist. Mewat (Haryana)	137 kanal & 23 marla Equivalent to 19.81 acres	Leased	27.9.2013.	Lease period for 33 years and Lease amt. Rs. 1/-per acre P.A works out (17.2x 33 years) Rs. 570/-	Maulana Azad National Urdu University.	-NO-
12	Bhopal	6.44 Acres	Leased	31.1.2014.	Rs. 1/- per year during Lease period & the lease period is for 30 years.	Maulana Azad National Urdu University.	-NO-
13	Asansol, West Bengal	502 Decimals Equivalent to 5.02 Acres	Free	20.3.2014.	-NO-	Maulana Azad National Urdu University.	-NO-
14	Srinagar, J&K	4 Kanal 7 Marals Equivalent to 1.368 Acres	Free	15.12.2014.	-NO-	Dept. of Higher Education, J&K	-NO-

MAULANA AZAD NATIONAL URDU UNIVERSITY :: HYDERABAD

RECEIPTS AND PAYMENTS ACCOUNT FOR NPS FOR THE YEAR ENDED 31ST MARCH 2015

Amount in Rupees

Opening Balance		67761817.00
Add: Receipts		
Employee contribution	29951424.00	
Employer contribution	29951424.00	
Interest received	14251860.94	
FDs encashed	155079710.00	
Other receipts	45686594.00	274921012.94
Total receipts		342682829.94
Less: Payments		
Paid to PFRDA and to employees	1885816.00	
Admin charges	22675.00	
FDs Made	284768862.00	
Transfer to GPF	2088152.00	
Other payments	49616987.00	
Total payments		338382492.00
Closing balance		4300337.94



Finance Officer

MAULANA AZAD NATIONAL URDU UNIVERSITY :: HYDERABAD

Income and Expenditure account of NPS Fund for the year 2014-15

Amount in Rupees

Expenditure	Amount	Income	Amount
Bank Charges		Income from investments	14251859
Accrued Interest written back		Accrued interest	9861781
Administrative Charges		Misc.Income	2
Chargeable Interest		Deficit	5806588
Total		Total	29920230

Balancesheet of the NPS Fund as on 31-03-2015

Liabilities	Amount	Assets	Amount
Opeing Balance of the fund	222714379	Opeing Balance of Cash	67761817
Add: Subscriptions made during the year	59902848	Receipts during the year	274921013
Less: Payments made out of the fund	7920794	Payments during the year	338382492
Balance of the fund before interest	274696433	Opeing Balance of Investments	153556098
Add: Chargeable interest	20075247	Investments Made during the Year	284768862
Closing Balance of the Fund		Investments Encashed during the year	155079710
Surplus	8418277	Accrued interest	9861781
Less: Deficit	5806588		
Interest payable to GPF	24000		
Total	297407369	Total	297407369



Finance Officer

MAULANA AZAD NATIONAL URDU UNIVERSITY :: HYDERABAD
RECEIPTS AND PAYMENTS ACCOUNT FOR GPF FOR THE YEAR ENDED 31ST MARCH 2015

Amount in Rupees

Opening Balance		2497184.10
Add: Receipts		
Contribution received during the year	7139286.00	
Advances recovered	840073.00	
Interest received	1102603.00	
FDs encashed	7228559.00	16310521.00
Total receipts		18807705.10
Less: Payments		
Part final withdrawal	5268332.00	
Advances	444000.00	
FDs Made	10728559.00	
Other Payments	620.00	
Total payments		16441511.00
Closing balance		2366194.10


Finance Officer

MAULANA AZAD NATIONAL URDU UNIVERSITY :: HYDERABAD

Amount in Rupees

Income and Expenditure account of GPF Fund for the year 2014-15

Expenditure	Amount	Income	Amount
Bank Charges		Interest Received	1102603
Accured Interest written back	620	Accrued Interest	929588
Chargeable Interest	886620	Deficit carried forward	2123590
Total	4155781	Total	4155781

Balancesheet of the GPF Fund as on 31-03-2015

Liabilities	Amount	Assets	Amount
Opening Balance of the fund	17821706	Opening Balance Cash	2497184
Add: Subscriptions made during the year	7139286	Cash receipts during the year	16310521
Add: Advances recovered	840073	Cash Payment during the year	16441511
Less: GPF withdrawal during the year	6107676	Closing Balance of cash	2366194
Balance in the Fund before interest	19693389	Opening Balance of Investments	14940885
Add: Chargeable interest	3268541	Investments made during the year	10728559
Closing balance of the fund	22961930	Investments encashed during the year	7228559
Payable to DDE	839344	Accrued Interest	929588
		Deficit	1620607
		Advances recoverable	444000
Total	23801274	Total	23801274

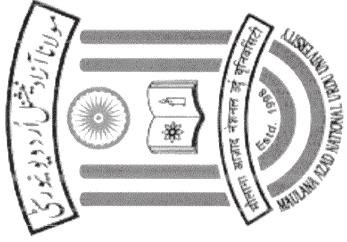


Finance Officer

مولانا آزاد نیشنل اردو یونیورسٹی

मौलाना आज़ाद नेशनल उर्दू यूनिवर्सिटी

MAULANA AZAD NATIONAL URDU UNIVERSITY
HYDERABAD



18th
ANNUAL ACCOUNTS
2014-2015
(Hindi, English and Urdu)

Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of Maulana Azad National Urdu University, Hyderabad, for the year ended 31 March 2015

We have audited the attached Balance Sheet of Maulana Azad National Urdu University (MANUU), Hyderabad, as at 31 March 2015, Income & Expenditure Account and Receipts & Payment Account for the year ended on that date under Section 19(2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 30(1) of The Maulana Azad National Urdu University Act, 1996 (Act No.2 of 1997). These financial statements are the responsibility of the University's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This Separate Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification; conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency – cum – performance aspects, etc., if any, are reported through Inspection Reports/CAG's Audit Reports separately.
3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by managements, 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 and Income & Expenditure Account/ Receipts & Payment Account dealt with by this Report have been drawn in the Revised Format of Accounts, prescribed by Government of India, Ministry of Human Resource Development, for Central Educational Institutions.
 - iii. In our opinion, proper books of accounts and other relevant records have been maintained by the University, in so far as it appears from our examination of such books.
 - iv. We further report that:

A .BALANCE SHEET:

A. 1. Sources of Funds

A.1.1 Designated/Earmarked/Endowment Funds: ₹ 44.56 crore (Schedule-2)

A.1.1.1 This does not include various fees of ₹ 46,94,740/- collected during the year from students of the Institutions/Centers/Schools established under Earmarked Funds¹, which were accounted as internal receipts in the Income & Expenditure Account (Schedule-9), instead of as 'other additions' under respective Earmarked Funds. This resulted in understatement of Designated/ Earmarked/Endowment Funds and overstatement of Income by ₹ 46.95 lakh. Deficit was also understated by ₹ 46.95 lakh.

¹ (i) Coaching Academy: ₹ 3,29,000/-, (ii) Sachar: ₹ 37,37,700/- and (iii) Academic Staff College (ASC): ₹ 6,28,040/-

A.1.2 Current Liabilities and Provisions: ₹ 47.54 crore (Schedule-3)

A.1.2.1 This does not include provision for known liability towards payment of outstanding expenses of ₹ 43,83,893/- to the end of 31st March 2015, despite accounts maintained on accrual basis. This resulted in understatement of Current Liabilities & Provisions and Expenditure by ₹ 43.84 lakh each and also consequently understatement of Deficit by ₹ 43.84 lakh. The cut-off date² to recognise liability towards payment of outstanding expenses was not suitably mentioned in the Significant Accounting Policies (Schedule-23).

A.1.2.2 Time-barred cheques amount of ₹ 31,38,045/- as on 31.03.2015, in respect of various Bank accounts³, were not written back as receipts in the books of accounts and exhibited as Stale cheques under Current Liabilities. This resulted in understatement of Current Liabilities and Current Assets by ₹ 31.38 lakh each.

A.1.2.3 This does not include provision of ₹ 4,50,634/-⁴ for known liability towards payment of outstanding expenses for fixed assets received during the year but not capitalised, despite accounts maintained on accrual basis. This resulted in understatement of Current Liabilities and Fixed Assets by ₹ 4.51 lakh each.

² The University internally adopted 5th of April of the succeeding financial year as the cut-off date for closure of Annual accounts of the preceding financial year and to treat payments made after cut-off date as prior period items in the succeeding financial year.

³ (i) Sachar A/c No.24: ₹ 4,30,752/-, (ii) Non-Plan A/c No.01: ₹ 1,10,792/-, (iii) Plan A/c No.1101: ₹ 14,23,555/-, (iv) Merged Schemes A/c No.23: ₹ 26,239/-, (v) MRP A/c No.30: ₹ 8,000/-, (vi) SBI Plan A/c No.7028: ₹ 10,800/-, (vii) Fellowship A/c No.2554: ₹ 54,194/- and (viii) DDE-SBI A/c No.10222817244: ₹ 10,73,713/-

⁴ (i) Desktop Computers, (ii) UPS, (iii) Printers & Scanners (iv) Furniture and (v) Library books

A.2. Application of Funds

A.2.1 Fixed Assets: ₹ 101.88 crore (Schedule-4)

A.2.1.1 This does not include an amount of ₹ 17,53,000/-⁵ paid towards a deposit work, reported as completed by CPWD (May 2014) but not capitalised, though work progress report was verified and found correct by the University's Engineering Staff. This resulted in understatement of Fixed Assets and overstatement of Work deposits with CPWD under Loans, Advances & Deposits by ₹ 17.53 lakh.

A.2.1.2 Against depreciation of ₹ 5,03,160/- to be provided, at the rate of 15 per cent on the full value of fixed asset⁶ (₹ 33,54,400/-) put to use during the year, depreciation of ₹ 3,01,890/- was provided only on balance final payment (₹ 20,12,600/-) made during the year for the asset. Short provision of depreciation of ₹ 2,01,270/- resulted in overstatement of Fixed Assets and understatement of Expenditure by ₹ 2.01 lakh. Deficit was also understated by ₹ 2.01 lakh.

A.2.1.3 Against total cost of ₹ 13,30,750/- for Semi-Automatic Roti making Machine, which was received and put to use during the year, only part payment (90%) of ₹ 11,97,675/- made was capitalised, without providing liability for balance amount payable of ₹ 1,33,075/- . This resulted in understatement of Fixed Assets and Current Liabilities by ₹ 1.33 lakh each.

⁵ Against Administrative sanctioned amount of ₹ 17,53,000/- (initial deposit amount was for ₹ 5,84,335/- and subsequent deposit amount of ₹ 11,68,665/- was paid in September 2014, total deposit: ₹ 17,53,000/-) , expenditure of ₹ 21,68,577/- was reported (May 2014), by CPWD for the completed work, RR Masonry diversion channel from Culvert to Main Road etc.

⁶ Supply & installation and to undertake Studio Acoustic work for Instructional Media Center

A.2.1.4 Though Desktop Computers valuing ₹ 3,55,040/- were received and put to use before September 2014, depreciation during the year, was incorrectly provided at half-rate (30%) of ₹ 1,06,512/-, instead of at full rate (60%) of ₹ 2,13,024/-, as mandated in the IT Act. Short provision of depreciation of ₹ 1,06,512/- resulted in overstatement of Fixed Assets and understatement of Expenditure by ₹ 1.07 lakh. Deficit was also understated by ₹ 1.07 lakh

A.2.2 Capital Works-in-Progress: ₹ 36.15 crore (Schedule-4)

A.2.2.1 This includes expenditure of ₹ 92,05,490/- reported by BSNL (Civil & Electrical) Division, during the year for the completed deposit works⁷, which was incorrectly treated as Capital Works-in-Progress. This resulted in overstatement of Capital Works-in-Progress and understatement of Fixed Assets by ₹ 92.05 lakh.

A.2.2.2 This does not include expenditure of ₹ 13,57,566/- reported by CPWD during the year for the deposit work, 'Construction of Boundary Wall for University Campus at Bhopal', which was incorrectly treated as Work deposits with CPWD under Loans, Advances & Deposits. This resulted in understatement of Capital Works-in-Progress and overstatement of Loans, Advances & Deposits by ₹ 13.58 lakh.

A.2.3 Loans, Advances & Deposits: ₹ 68.38 crore (Schedule-8)

A.2.3.1 This includes an amount of ₹ 33,32,85,287/- exhibited as Retirement Benefits receivable from University Grants Commission (UGC) against matching provision for liability under Current Liabilities, though sanction/reimbursement of such amount was not confirmed/made by UGC on reimbursable basis. The accounting treatment was not as per Revised Format of Accounts prescribed by MHRD.

⁷ (i) Construction of compound wall with MS grill, Gate and Security room etc. in new and old Boys Hostels: ₹ 34,65,775/- and (ii) Construction of 2 nos. Parking Sheds of Administration and Information Center buildings: ₹ 57,39,715/-

A.2.3.2 The difference of ₹ 33,45,125/- between total accrued interest on various Earmarked Fund account investments, as shown in the Designated/Earmarked/Endowment Funds, Schedule-2 (₹ 72,20,452/-) and the corresponding amount shown under Loans, Advances & Deposits, Schedule-8 (₹ 38,75,327/-), needs to be reconciled.

B.1 Expenditure: ₹ 85.22 crore

B.1.1 This does not include Annual Maintenance expenditure of ₹ 52,40,428/- reported during the year by CPWD, towards deposit work, 'Maintenance of electrical & mechanical installations and DG sets in the University Campus', which was incorrectly treated as Work deposits with CPWD under Loans, Advances & Deposits. This resulted in understatement of Expenditure and overstatement of Loans, Advances & Deposits by ₹ 52.4 lakh. Deficit was also understated by ₹ 52.4 lakh.

C. General

1. A total expenditure of ₹ 1,07,14,359/- was incurred by CPWD, in excess of Administrative approval in respect of four works,⁸ executed by them and reported as completed as on 31.03.2015. However, this excess expenditure amount of ₹ 1.07 crore was not accounted as Contingent Liabilities. This was contrary to the Significant Accounting Policy (Schedule-23, Sl.no.VIII) of the University.
2. Provisions include an amount of ₹ 22,71,188/-, which was classified as 'Interest accrued but not due' under Current Liabilities & Provisions (Schedule-3). Since accrued interest is accounted under Loans, Advances & Deposits (Schedule-8), factual position in this regard needs to be disclosed suitably in the 'Notes on Accounts'.

⁸ (i) Internal Painting of CULLC Building at University campus: ₹ 4,335/-,
(ii) Construction of RR Masonry Diversion Channel from Culvert to Main Road etc. : ₹ 4,15,577/-, (iii) Construction of New Girls Hostel-II at University Campus: ₹ 66,50,950/- and (iv) Construction of Vertical Extension of UGC-ASC Guest House (part 1st floor and entire 2nd floor): ₹ 36,43,497/-

3. Against an amount of ₹ 42,33,082/- received towards Retirement Benefits as on 31st March 2015, in respect of employees on transfer from other Institutions, and informed to Audit, an amount of ₹ 58,85,128/- was shown in the Annual accounts. The difference of ₹ 16,52,046/- towards liability for this Retirement Benefits needs to be reconciled.

D. Effect of Audit comments on Accounts

The net impact of Audit comments given in preceding paragraphs is understatement of Liabilities by ₹ 1.28 crore, overstatement of Assets by ₹ 0.18 crore and understatement of Deficit by ₹ 1.46 crore.

E. Grants-in-aid: Out of total grants-in-aid of ₹ 91.28 crore received during the year {Plan⁹: ₹ 61.67 crore (including Grants of ₹ 15 crore for 2014-15, sanctioned in March 2015, Non-Plan: ₹ 29.61 crore (including Grants of ₹ 6.2 crore for 2014-15 sanctioned in March 2015)}, together with unutilised balance of ₹ 27.98 crore pertaining to previous year and internal receipts/interest earned of ₹ 4.37 crore, totalling ₹ 123.63 crore, the University utilised a sum of 90.15 crore¹⁰, leaving a balance of ₹ 33.48 crore unutilised as on 31st March 2015.

F. Management Letter

Deficiencies which have not been included in the Separate Audit Report have been brought to the notice of the Vice-Chancellor, Maulana Azad National Urdu University (MANUU), Hyderabad, through a Management letter issued separately for remedial/corrective action.

⁹ (i) XII-Plan General Development Assistance : ₹ 30.88 crore (Non-recurring: ₹ 0.88 crore and Recurring: ₹ 30 crore) (ii) Administrative Staff College (ASC): ₹ 1.6 crore (Non-recurring: ₹ 0.03 crore and Recurring: ₹ 1.57 crore), (iii) Sachar Grants : ₹ 25 crore (Non-recurring: ₹ 18.5 crore and Recurring: ₹ 6.5 crore), (iv) Maulana Abdul Kalam Azad Chair (MAKAC): ₹ 0.2 crore (Revenue), (v) Residential Coaching Academy (RCA): ₹ 3.7 crore (Non-recurring: ₹ 2.48 crore and Recurring: ₹ 1.22 crore) and (vi) UGC Fellowships: ₹ 0.29 crore (Revenue)

¹⁰ (i) Non-Plan: ₹ 30.6 crore, (ii) XII Plan: ₹ 45.6 crore, (iii) ASC: ₹ 0.95 crore (iv) Sachar: ₹ 11.98 crore, (v) RCA: ₹ 0.4 crore, (vi) MAKAC: ₹ 0.01 crore (vii) UGC Fellowships: ₹ 0.61 crore and (viii) Establishment of Centre for Deccan Studies (CDS): ₹ 28,316/-

v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and Receipts & Payment 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 Maulana Azad National Urdu University (MANUU), Hyderabad, as at 31 March 2015; and

(b) In so far as it relates to Income & Expenditure Account of the **Deficit** for the year ended on that date.



(LATA MALLIKARJUNA)
Principal Director of Audit (Central)

ANNEXURE

- 1. Adequacy of Internal Audit System:** The Internal audit was conducted by an Internal Audit wing of the University for the year 2014-15 and the system of Internal Audit as seen in audit, was adequate.
- 2. Adequacy of Internal Control System:** The internal control system were adequate in the areas seen in audit.
- 3. System of Physical verification of assets:** Physical verification of Fixed Assets for the year 2014-15, was not conducted.
- 4. System of Physical verification of inventory:** Physical verification of Inventory for the years from 2012-13 to 2014-15, was not conducted.
- 5. Regularity in payment of statutory dues:** Statutory dues were paid regularly.



(**ROLI SHUKLA MALGE**)

निदेशक/ प्रत्यक्ष कर & केन्द्रीय स्वायत्त निकायों
DIRECTOR/DT & CAB

Replies of the University on the Separate Audit Report of the Comptroller and Auditor General of India on the accounts of Maulana Azad National Urdu University, Hyderabad for the year ended 31 March 2015

Details	Comment No	Comment	Reply of the University
Sources of Funds. Designated/ Earmarked/ Endowment Funds: Rs. 44.56 crore (Schedule-2)	A.1.1.1	This does not include various fees of Rs. 46,94,740/- collected during the year from students of the Institutions/Centers/Schools established under Earmarked Funds, which were accounted as internal receipts in the Income & Expenditure Account (Schedule-9), instead of as 'other additions' under respective Earmarked Funds. This resulted in understatement of Designated/Earmarked/ Endowment Funds and overstatement of Income by Rs. 46.95 lakh. Deficit was also understated by Rs. 46.95 lakh.	Accounting of the same was done as per the instructions of Ministry of Human Resources Development, Government of India, New Delhi
	A.1.2.1	This does not include provision for known liability towards payment of outstanding expenses of Rs. 43,83,893/- to the end of 31 st March 2015, despite accounts maintained on accrual basis. This resulted in understatement of Current Liabilities & Provisions and Expenditure by Rs. 43.84 lakh each and also consequently understatement of Deficit by Rs. 43.84 lakh. The cut-off date to recognise liability towards payment of outstanding expenses was not suitably mentioned in the Significant Accounting Policies (Schedule-23).	Cut of date was not incorporated in the notes to accounts as per the existing practice. The accounting of the same was done as per the instructions of Ministry of Human Resources Development.
	A.1.2.2	Time-barred cheques amount of Rs. 31,38,045/- as on 31.03.2015, in respect of various Bank accounts were not written back as receipts in the books of accounts and exhibited as Stale cheques under Current Liabilities. This resulted in understatement of Current Liabilities and Current Assets by Rs. 31.38 lakh each.	Requisite accounting entries will be reflected in 2015-16.
	A.1.2.3	This does not include provision of Rs. 4,50,634/- for known liability towards payment of outstanding expenses for fixed assets received during the year but not capitalised, despite accounts maintained on accrual basis. This resulted in understatement of Current Liabilities and Fixed Assets by Rs. 4.51 lakh each.	Requisite accounting entries will be reflected in 2015-16.