

مولانا آزاد نیشنل اردو یونیورسٹی

مہولال آلالہ کولال 3رقم یونیورسٹی

MAULANA AZAD NATIONAL URDU UNIVERSITY
HYDERABAD



16th
ANNUAL ACCOUNTS
2012-2013

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 2013

We have audited the attached Balance Sheet of Maulana Azad National Urdu University (MANUU), Hyderabad as at 31 March 2013, 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, Income & Expenditure Account and Receipts & Payment Account dealt with by this report have been drawn up in the format approved by the Ministry of Finance.
- 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. Liabilities

A.1.1 Current Liabilities and Provisions: ₹ 49.35 crore (Schedule-7)

A.1.1.1 Above is understated by ₹ 5.8 crore due to provision of ₹ 0.18 crore, against an actual liability of ₹ 5.98 crore for the Retirement benefits as on 31.3.2013. This had also resulted in understatement of Expenditure by ₹ 5.8 crore.

A.2. Assets

A.2.1 Fixed Assets: ₹ 102.55 crore (Schedule-8)

A.2.1.1 This includes Purchase orders¹ valuing ₹ 1,12,29,761/- issued during the year towards procurement of Assets, though not received during the year but were incorrectly accounted under Fixed Assets. This resulted in overstatement of Fixed Assets and Current Liabilities by ₹ 1.12 crore.

¹ Liability was created based on value of Purchase orders, which were liable to be cancelled for non-supply of items as per condition stipulated in such orders.

A.2.1.2 This includes Networking material worth ₹ 38,29,000/- being the net value of Secured Data Network Project, only delivered by the Firm², though not installed and integrated with University Network, besides onsite training support pending. This has also resulted in overstatement of depreciation by ₹ 16,41,000/- and understatement of Capital Works-in-Progress by ₹ 54,70,000/-.

A.2.1.3 This includes an amount of ₹ 37,56,351/-³ paid to CPWWD (Civil), Hyderabad, towards Annual Maintenance charges of Electrical installations for the year and expenditure incurred thereof, which was incorrectly treated as Capital Works-in-Progress, instead of as revenue expenditure. This has also resulted in understatement of Expenditure by ₹ 37.56 lakh.

A.2.1.4 Short provision of depreciation of ₹ 2,22,321/-⁴ in respect of fixed assets capitalised during the year-Horticulture & Gardening and Equipment under Plan, due to incorrect calculation, resulted in overstatement of Fixed Assets and understatement of Expenditure by ₹ 2.22 lakh.

² Conditions of Purchase Order dated 23.01.2013, include interalia that the firm has to install all the equipments and to integrate the Secured Data Network with the existing University Network and other Networking. Besides, the University should provide storage of material till installation.

³ Including savings of ₹ 37,801/- under Deposits for AMC charges in respect of previous year 2011-12 adjusted by CPWD against the AMC charges for the year 2012-13 (₹ 37,18,550/- + ₹ 37,801/-: ₹ 37,56,351/-)

⁴ (i) Horticulture & Gardening: actual depreciation on the total value of Assets of ₹ 63,02,481/- @ 10% was ₹ 6,30,248/-, instead of ₹ 4,87,948/-, the difference being ₹ 1,42,300/- (ii) Plan-Equipment: actual depreciation @15% on ₹ 4,09,18,544/- and ₹ 9,50,926/- (addition > 6m), ₹ 62,80,421/-plus depreciation @ 7.5% on ₹ 15,04,694/- (addition < 6m)}, ₹ 1,12,852/-, total being ₹ 63,93,273/-, instead of ₹ 63,13,252/-, the difference being ₹ 80,021/-

B. Income and Expenditure Account

B.1. Expenditure: ₹ 65.49 crore

B.1.1 This does not include expenditure of ₹ 14,45,419/- reported by CPWD (Civil), Hyderabad during the year towards Annual Horticulture Maintenance, out of the deposit amount of ₹ 21,22,000/-, which resulted in overstatement of Deposit for works under Current Assets and understatement of Expenditure by ₹ 14.45 lakh.

C. General

1. Land to the extent of 7.0 acres at Sambhal, Uttar Pradesh donated by Nadeem Tarin Educational Society to the University in April 2012 was not disclosed in the 'Notes on Accounts'. Besides this, additional land to the extent of 151.55 Decimal donated by Kamran High School Complex and Tanzeeme Milliat, Darbhanga, Bihar to the University and registered in February 2013 was also not disclosed suitably.

2. Final expenditure reported by CPWD (Civil), Hyderabad for four Works⁵ on completion and capitalised by the University in the years 2010-11 and 2011-12 were in excess of the Deposits made for the Works by ₹ 81,68,036/-. This was not reconciled by the University, though policy (Sl.no.ix/Schedule-25) for such reconciliation is disclosed in the 'Notes on Accounts'. This had resulted in incorrect depiction /undervaluation of Fixed Assets by ₹ 81.68 lakh.

⁵ (i) Providing/laying of Internal Roads at University Campus (excess expenditure: ₹ 6,35,045/-) (ii) Extension of VIP Guest House at University Campus (excess expenditure : ₹ 22,55,702/-), (iii) Guest House for UGC Academic Staff College at University (excess expenditure: ₹ 6,07,212/-) and (iv) Construction of Type-V (2 nos), Type-IV (1 no) duplex quarters Staff Quarters and Official Residence quarters for Registrar and Finance Officer (excess expenditure : ₹ 46,70,077/-)

D. Effect of Audit comments on Accounts

The net impact of Audit comments given in preceding paragraphs is understatement of Liabilities by ₹ 4.68 crore, overstatement of Assets by ₹ 1.5 crore and understatement of Deficit by ₹ 6.18 crore.

E. Grants- In- aid

Out of total grants-in-aid of ₹ 85.27 crore received during the year {Plan⁶: ₹ 66.1 crore, Non-Plan: ₹ 19.17 crore (including Advance Grant of ₹ 3.23 crore for 2012-13 received in March 2012 and Accrued Grants for the year of ₹ 1.41 crore sanctioned in March 2013 but not received), together with certified unutilised balance of ₹ 29.63 crore pertaining to previous year and internal receipts of ₹ 4.34 crore, totalling ₹ 119.24 crore, the University utilised a sum of ₹ 78.7 crore⁷, leaving a balance of ₹ 40.54 crore unutilised as on 31st March 2013.

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.

⁶ (i) XII-Plan: ₹ 50 crore (Non-recurring: ₹ 39 crore and Recurring: ₹ 11 crore) (ii) Administrative Staff College (ASC), Orientation/ Refresher Courses: ₹ 1.10 crore (Non-recurring: ₹ 0.04 crore and Recurring: ₹ 1.06 crore), (iii) Additional XI Plan Capital Grant for establishment of Centre for Deccan Studies (CDS): ₹ 5 crore and (iv) Sachar Grant for Capital Assets /Non-recurring of ₹ 10 crore for the year 2011-12 received in 2012-13

⁷ As reported in the Provisional Utilisation Certificates furnished to UGC and to Field Party during audit

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 2013; and

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

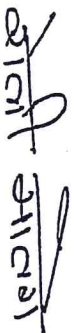


(SADU ISRAEL)

Principal Director of Audit (Central)

ANNEXURE TO SEPARATE AUDIT REPORT

- 1. Adequacy of Internal Audit System:** Internal Audit Department headed by an Internal Audit Officer and supporting staff has been established and reports to the Vice-Chancellor. The Internal audit focused on pre-audit of transactions of the University and evaluation of issues relating to strengthening of internal control system. Besides this, post audit of three Hostels, Directorate of Distance Education and three other Departments covering the period of accounts from 2009-10 to 2011-12 were conducted during the year 2012-13. Transactions of one Regional, Sub-Regional Center and Model School each were also covered in Internal Audit during 2012-13. The related Internal Audit Reports were under issue and the system of Internal Audit was adequate.
- 2. Adequacy of Internal Control System:** The internal control system needs to be strengthened in respect of the following omissions noticed in audit:
 - ➔ Non-pursuance with Banks for reconciliation of discrepancies in respect of Bank Accounts of various fund accounts viz., (i) Credits given in Cash Book but not realized in Bank of ₹ 3,50,81,794/- (ii) Credits given by Bank but not taken in Cash Book of ₹ 8,67,82,220/- (iii) Debits made by Bank but not made in Cash Book of ₹ 57,55,732/- (iv) Debits made in Cash Book but not reflected in Bank of ₹ 46,005/- and (v) Unrealised Demand Drafts of ₹ 27,19,222/- . This resulted in non-depiction of true and fair view of Closing Cash at Bank Balances.
 - ➔ Non-initiation of action for adjustment of advances pertaining to the years 2009-10 (₹ 2,34,230/-) 2010-11 (₹ 13,51,710/-) and 2011-12 (₹ 57,09,517/-) , despite Executive Council resolution (41st Meeting held on 02.07.2012) to take action to settle the advances by levying penal interest at applicable rates and if necessary by recovery of advances from salaries of Officials.
 - ➔ Non-identification of Bank accounts operated by Centers at University Campus and outstations and their integration with University Accounts.
- 3. System of Physical verification of assets:** No Independent Committees were constituted for conduct of Physical verification of Assets for the year 2012-13. Internal Audit wing called for certificates of Physical verification and details of fixed assets from Heads of Departments of the University and its Outstation units and the same on their receipt were sent to Finance and Purchase sections for reconciliation of the Ground balances with priced ledgers. Besides this, no follow up action was taken on the missing 5044 books valuing ₹.15,73,804/, reported during the latest Physical verification of Library Books conducted in 2012-13. Hence, the system of Physical verification of fixed assets was neither adequate nor in consonance with Rules 192 & 194 of General Financial Rules 2005.
- 4. System of Physical verification of inventory:** Physical verification of Inventory was not conducted for the year 2012-13.
- 5. Regularity in payment of statutory dues:** Statutory dues were paid regularly.



(ROLI SHUKLA MALGE)

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

MAULANA AZAD NATIONAL URDU UNIVERSITY

<u>Para No.</u>	<u>Audit Comment</u>	<u>Reply of the University</u>
A	Balance Sheet	
1	Liabilities	
.1.	Current Liabilities and Provisions: ₹49.35 crore (Schedule-7)	
A.1.1.1.	Above is understated by ₹5.8 crore due to provision of ₹0.18 crore, against an actual liability of ₹5.98 crore for the Retirement benefits as on 31.03.2013. This had also resulted in understatement of Expenditure by ₹5.8 crore.	UGC is funding agency for this liability. Keeping in view the recurring audit comment on the issue, actuarial valuation was got done and liability shown in the Annual Accounts. The discrepancy pointed out by Audit is in fact due to misclassification with the heads of Liabilities. There is no understatement of liabilities. The University is likely to switch over to the new format of accounts in the current financial year and the presentation will be taken care of therein.
A.2.	Assets	
A.2.1.	Fixed Assets: ₹102.55 crore (Schedule-8)	
.1.1.	This includes Purchase orders valuing ₹1,12,29,761/- issued during a year towards procurement of Assets, though not received during the year but were incorrectly accounted under Fixed Assets. This resulted in overstatement of Fixed Assets and Current Liabilities by ₹1.12 crore.	This is a committed liability and thus included in Current Liabilities & Provisions. Necessary corrections will be carried out in the presentation on the Asset side.
A.2.1.2.	This includes Networking material worth ₹3829000/- being net value of Secured Data	The asset has been capitalized only to the extent of equipment received and put to

	Network Project, only delivered by the Firm, though not installed and integrated with University Network, besides onsite training support pending. This has resulted in overstatement of depreciation by ₹1641000/- and understatement of Capital Works-in-Progress by ₹5470000/-.	use before the financial year.
A.2.1.3.	This includes an amount of ₹37,56,351/- paid to CPWD (Civil), Hyderabad, towards Annual Maintenance charges of Electrical installations for the year and expenditure incurred thereof, which was incorrectly treated as Capital Works-in-Progress, instead of as revenue expenditure. This has also understatement of Expenditure by ₹37.56 lakh.	The expenditure towards Annual Maintenance charges of Electrical installations for the year was misclassified as Capital Works-in-Progress. The comment has been noted.
A.2.1.4.	Short provision of depreciation of ₹2,22,321/- in respect of fixed assets capitalized during the year-Horticulture & Gardening and Equipment under Plan, due to incorrect calculation, resulted in overstatement of Fixed Assets and understatement of Expenditure by ₹2.22 lakh.	The comment of the Audit is noted and shall be rectified in the next Annual Accounts.
B.	Income and Expenditure Account	
B.1.	Expenditure: ₹65.49 crore	
B.1.1.	This does not include expenditure of ₹14,45,419/- reported by CPWD (Civil), Hyderabad during the year towards Annual Horticulture Maintenance, out of the deposit amount of ₹21,22,000/-, which resulted in overstatement of Deposit for works under	As some clarification was sought from CPWD, pending a final confirmation, this amount was not included. Audit point is noted for future compliance.

	Current Assets and understatement of Expenditure by ₹14.45 lakh.	
C	General	
1.	Land to the extent of 7.0 acres at Sambhal, Uttar Pradesh donated by Nadeem Tarin Educational Society to the University in April 2012 was not disclosed in the 'Notes on Accounts'. Besides this, additional land to the extent of 151.55 Decimal donated by Kamran High School Complex and Tanzeeme Millat, Darbhanga, Bihar to the University and registered in February 2013 was also not disclosed suitably.	Will be taken care of in next Annual Accounts.
2.	Final expenditure reported by CPWD (Civil), Hyderabad for four Works on completion and capitalized by the University in the years 2010-11 and 2011-12 were in excess of the Deposits made for the Works by ₹8168036/-. This was not reconciled by the University, though policy (Sl.No.ix/Schedule-25) for such reconciliation is disclosed in the 'Notes on Accounts'. This had resulted in incorrect depiction/undervaluation of Fixed Assets by ₹81.68 lakhs.	The estimated expenditure for which administrative approval accorded by the University was taken up into account as the excess expenditure incurred by the CPWD was without the knowledge of the University and is under correspondence.
	Annexure to Separate Audit Report	The Audit observations are noted and will be taken care of in future.

Finance Officer (Officiating)

ANNUAL ACCOUNTS 2012-2013
CONTENTS

S.No.	Particulars	Page No.
1	Balance Sheet	1
2	Income & Expenditure Account	2 - 3
3	Receipts & Payments Account	4 - 7
4	Schedules	8 - 37
5	Significant Accounting Policies	38 - 39
6	Notes on Accounts	40 - 43
7	Receipts & Payments Account GPF	44
8	Receipts & Payments Account NPS	45

MAULANA AZAD NATIONAL URDU UNIVERSITY
BALANCE SHEET AS AT 31-03-2013

(Amount - Rs.)

LIABILITIES	SCHEDULE	CURRENT YEAR	PREVIOUS YEAR
CAPITAL FUND	1	1718837350	1470154796
RESERVES AND SURPLUS	2	0	1671958
EARMARKED/ENDOWMENT FUNDS	3	14149084	24502352
SECURED LOANS AND BORROWINGS	4	N/A	N/A
UNSECURED LOANS AND BORROWINGS	5	N/A	N/A
DEFERRED CREDIT LIABILITIES	6	N/A	N/A
CURRENT LIABILITIES AND PROVISIONS	7	493529959	274004183
TOTAL		2226516393	1770333289
ASSETS			
FIXED ASSETS	8	1025518130	1049952516
INVESTMENT - FROM EARMARKED/ENDOWMENT FUNDS	9	468225	738192
INVESTMENTS - OTHERS	10	1778998574	129842752
CURRENT ASSETS, LOANS, ADVANCES, ETC.	11	1022631464	589799829
TOTAL		2226516393	1770333289
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		



Finance Officer

MAULANA AZAD NATIONAL URDU UNIVERSITY
Income & Expenditure Account for year ended 31st March 2013

(Amount - Rs.)

INCOME	Schedule	Current Year	Previous Year
Income from Sales/Services	12	N/A	N/A
Grants/Subsidies	13	314935684	393454625
Fees/Subscriptions	14	N/A	N/A
Income from Investments (Income on Investments from earmarked/endorsement funds transferred to Funds)	15	N/A	N/A
Income from Royalty, Publication, etc.	16	N/A	N/A
Interest earned	17	10648537	7576463
Other Income	18	148036900	104467432
Increase/(decrease in stock of Finished goods and works-in-progress	19	N/A	N/A
TOTAL (A)		473621121	505498520
EXPENDITURE			
Establishment Expenses	20	297338432	301381076
Other Administrative Expenses	21	238427281	192663561
Expenditure on Grants, Subsidies, etc.	22	N/A	N/A
Interest	23	N/A	N/A
Depreciation	8	115367633	86838247
Depreciation on old assets capitalized during 2011-12		0	66049911
Revenue expenditure incurred towards creation of assets in the previous years but capitalized during 2011-12		0	33782219
Assets procured prior to 01-04-2005 which have become obsolete are written off		3466479	0
Free Hold Land incidental expenditure mortgage		130431	0
Leased Land mortgage		148354	148354
TOTAL (B)		654878610	680863368
Balance being Excess of Income over Expenditure (A - B)		-181257489	-175364848
Transfer to Special Reserve (Specify each)			
Transfer to/from General Reserve			
Carried Over		-181257489	-175364848

MAULANA AZAD NATIONAL URDU UNIVERSITY
Income & Expenditure Account for year ended 31st March 2013

(Amount - Rs.)

Prior Period Income	Brought Forward		-181257489	-175364848
	Academic Receipts		2457875	0
Academic Staff College			666242	0
Prior Period Expenditure:				
Depreciation on assets acquired prior to 2005-06			27206604	0
Administrative Expenses			20335104	0
Balance being Surplus/(Deficit) Carried to Corpus/Capital Fund			-225675080	-175364848
Significant Account Policies	24			
Contingent Liabilities and Notes on Accounts	25			


Finance Officer

MAULANA AZAD NATIONAL URDU UNIVERSITY

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31st March 2013

(Amount - Rs.)

RECEIPTS	Current Year	Previous Year
I. Opening Balances		
a) Cash in Hand	600689	572297
b) Bank Balances	---	---
i) In Current Accounts	241066526	189213065
ii) Fixed Deposits	138202402	109877323
iii) In Savings Accounts		
II. Grants Received		
a) From Govt. of India (UGC)	815293000	548110000
b) From State Govt.	---	---
c) EMF	29322815	6233084
d) Other organizations/Departments (Scholarships)	735644	1416724
III. Income on Investments from :		
a) Earmarked/Endowment Funds	2649252	476056
b) Own Funds	26728992	23883972
c) DDE:	5745291	3349587
IV. Other Income		
i. Campus Receipts	10848001	11744887
ii. Subscription towards Medical Attendance Scheme	435550	357600
iii. License Fees	265007	244998
iv. Lodging Charges	651260	1491913
v. Academic Staff College	905654	172500
vi. RTI	0	2662
vii. Leave Salary	102033	81079
viii. Pension Contribution	428294	118017
ix. Gratuity	0	131640
x. Retirement Benefits	0	163407
xi. GSLI	0	10618
xii. Registration Fees	118000	14400
xiii. Departmental Assistance	99550	61000
xiv. Misc. Receipts	826013	1809248
xv. EMF	0	2300
xvi. Building Rent	617225	0
xvii. Donation	50000	0
xviii. Gas Fees	338489	
Carried Over	1276029687	899538377

MAULANA AZAD NATIONAL URDU UNIVERSITY

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31st March 2013

(Amount - Rs.)

RECEIPTS	Current Year	Previous Year
Brought Forward	1276029687	899538377
DDE:		
a) DDE / Study Center	155108218	74358103
b) B.Ed. Distance Mode	---	16795410
V. Any other Receipts		
i) GPF Subscription & Interest	6850751	5298998
ii) NPS Subscription & Interest	46334497	35876309
iii) Receipts & Recoveries	57348348	44834002
iv) Donation for Gold Medal	---	100000
v) Deposits	6802911	6824354
vi) Recovery of Festival Advance	658310	418851
vii) Recovery of Computer Advance	128800	30461
viii) Recovery of Motorcycle Advance	357836	59565
ix) Refund of Deposits	---	60000
x) Remittance received	439849	---
x) Transfer of Funds Received	2635147	---
TOTAL	1552694354	1983732807



Finance Officer

MAULANA AZAD NATIONAL URDU UNIVERSITY

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31st March 2013

(Amount - Rs.)

PAYMENTS	Current Year	Previous Year
I. Expenses		
a) Establishment Expenses	348141146	234731455
b) Administrative Expenses	90953435	98310958
DDE:	---	---
a) Establishment Expenses	80303468	88460950
b) Administrative Expenses	---	---
II. Payments made against funds for various projects		
a) Establishment Expenses	122246706	11513114
b) Administrative Expenses	18730012	14718478
c) Refund of Grants	5851	---
III. Investments and Deposits made		
a) Out of Earmarked/Endowment Fund	---	---
b) Own Funds	48103684	35748219
c) Other Deposits	231577604	123681100
IV. Expenditure on Fixed Assets & Capital Work in progress		
a) Purchase of Fixed Assets	41961155	23277820
b) EMF	6715020	306841
DDE:	1520087	2188007
(i) DDE/Study Centers	---	---
V. Other Payments		
a) Scholarships	742796	1108512
b) Receipts & Recoveries due to other Departments	57226412	4476401
c) Refund of Deposit	3473162	5448400
d) Festival Advance	715625	503550
e) Computer Advance	480000	980000
f) Motorcycle Advance	1010000	1220000
g) GPF loan & Withdrawal	3382018	3037600
h) Temporary Advances	15271068	13692185
i) Other Deposits	73379555	397500
j) Transfer of amount	---	110097
k) Remittance of amount	---	125986
l) Special Advance	504000	---
m) Car Loan	360000	---
Carried Over	1036802804	704324813

MAULANA AZAD NATIONAL URDU UNIVERSITY

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31st March 2013

(Amount - Rs.)

	PAYMENTS	
	Current Year	Previous Year
Brought Forward	1036802804	704324813
VI. Closing Balance		
a) Cash in Hand	634548	600689
b) Savings Account	158780286	138202402
c) Fixed Deposits	356476716	241066526
Total	1552694354	1084194430



Finance Officer

SCHEDULES

MAULANA AZAD NATIONAL URDU UNIVERSITY

Schedule to Annual Accounts 2012-13

Current Year Rs.	Previous Year Rs.
------------------------	-------------------------

SCHEDULE 1 - CAPITAL FUND:

Balance as at the beginning of the year	1470154796	1481999033
ADD: Contribution during the year 2012-13	450828922	133552382
ADD: Interest accrued during the year 2012-13	23528712	29968229
ADD: Balance of net income transferred from Income & Expenditure Account	-225675080	-175364848
Total	1718837350	1470154796

SCHEDULE 2 - RESERVES AND SURPLUS:

CONVOCAATION

As per last account:	1004095	1004095
Principal Amount	667863	589917
Interest	1671958	1594012
ADD: Addition during the year	0	0
ADD: Interest Realized	183533	0
ADD: Interest due as on 31-03-2012	0	77946
LESS: Deductions during the year	1855491	0
Total B	0	1671958



MAULANA AZAD NATIONAL URDU UNIVERSITY

Schedule to Annual Accounts 2012-13

	Current Year	Previous Year
	Rs.	Rs.

SCHEDULE 3

A) EARMARKED

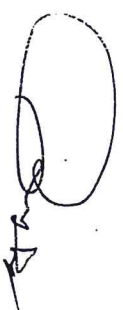
a) Opening Balance of the funds	23426362	42003652
b) Additions to the Funds:		
i. Donations/grants	29322815	6224184
ii. Income from investments made on account of funds	2472420	1463950
iii. Other additions	0	8900
iv. Grants to be received towards Computer Centre	591690	0
Total (a+b)	55813287	49700686

c) Utilization / expenditure towards objectives of funds		
Revenue Expenditure	30976718	26231592
LESS: Establishment Expenses for March 2012	901558	876003
LESS: Administrative Expenses for March 2012	17177	0
LESS: Prior Period Administrative Expenses	1743848	0
ADD: Establishment Expenses for March 2013	920579	901558
ADD: Administrative Expenses for March 2013	3987439	17177
ADD: DA Arrears for the month of January to March 2013	143397	0
ADD: Payables as on 31-03-2013	9540000	0
ADD: Prior Period Administrative Expenses	1743848	0
Total c	44649398	26274324
5851	0	
Total (a+b-c-d)	11158038	23426362

B) ENDOWMENT FUND

I. Institutional Godl Medal

As per last account:		
Principal Amount	700000	600000
Interest	375990	205667
Total	1075990	805667
Addition during the year	0	100000
Interest Realized	37332	137798
ADD: Interest due as at end of financial year	22233	32525
Total I	1135555	1075990



MAULANA AZAD NATIONAL URDU UNIVERSITY

Schedule to Annual Accounts 2012-13

	Current Year Rs.	Previous Year Rs.
II. Convocation		
As per last account:		
Principal Amount	0	0
Interest	0	0
Total	0	0
Addition during the year	1671958	0
Interest Realized	183533	0
ADD: Interest due as at end of financial year	0	0
Total II	1855491	0
	2991046	1075990
Total (A + B)	14149084	24502352



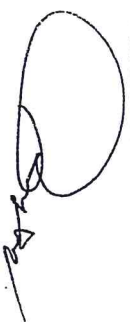
MAULANA AZAD NATIONAL URDU UNIVERSITY

Schedule to Annual Accounts 2012-13

	Current Year Rs.	Previous Year Rs.
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SCHEDULE 7 - CURRENT LIABILITIES AND PROVISIONS

Current Liabilities:		
Refundable Deposits		
EMD	3157172	
Security Deposit	1749666	
Hostel Deposit	712600	
Caution Deposit	835565	
Other Deposits Received	790187	
Total	7245190	3915441
Receipts and recoveries awaiting payment (F.O.Deposits)	194552	72616
Remittances Payable	364574	0
Transfers Payable	2419391	0
Liability towards procurement of IMC equipment	0	739065
Liability towards procurement of Software	312936	5700
GPF:		
Opening Balance	14885782	12352226
Receipts	5855005	4281054
LESS: GPF loan	648320	1125900
LESS: Withdrawal	2733698	1911700
Interest realized	995746	1017944
LESS: Interest due as on 31-03-2012	1035220	763062
ADD: Interest due as on 31-03-2013	1239210	1035220
NPS:		
Opening Balance	127799023	88484840
Receipts	39022764	29662825
Interest realized	7311733	6213484
LESS: Interest due as on 31-03-2012	8893945	5456071
ADD: Interest due as on 31-03-2013	12116950	8893945
Scholarship:		
Opening Balance	2435494	2127281
Receipts	735644	1416724
Payments	742796	1108512
Total	208880015	145937680



MAULANA AZAD NATIONAL URDU UNIVERSITY

Schedule to Annual Accounts 2012-13

	Current Year Rs.	Previous Year Rs.
Unspent Grant:	93954966	0
Plan		
ADD:		
Advance Grant for the next financial year	0	32291000
Payables as on 31-03-2013	9540000	0
Provisions:		
Establishments Expenses for the month of March	25227534	22232579
Administrative Expenses for the month of March	67120598	6100474
EMF Establishment Expenses for the month of March	920579	901558
DA Arrears for the month of January to March 2013 towards EMF	143397	0
NPS Government Contribution for the month of March	1768405	0
Pension for the month of March	24819	0
Provision towards Retirement Benefits under AS 15	1806680	61608274
Provisions for committed expenditure for the month of March:		
Provision towards expenditure awaiting payment	11229761	0
Fees received in advance towards regular courses	681637	0
Fees received in advance towards DDE courses	36729350	0
Fees received in advance towards Coach Academy	44175	0
Hostel Fees received in advance for April & May	121319	0
EMF Administrative Expenses for the month of March	3987439	17177
Provision towards liabilities under DDE for the next financial year	15623500	1000000
Provision towards printing of DDE Study Material	11418732	0
Provision towards Lease Rent in respect of lease land at Bangalore	24000	0
Provision towards Building Rent payable	72352	
Provision towards DA arrears for the month of January to March 2013	4210701	0
Grand Total	493529959	270088742



MAULANA AZAD NATIONAL URDU UNIVERSITY, HYDERABAD

SCHEDULE 8 - FIXED ASSETS

Description	Assets as at 01-04-2012 (2 + 3)		Net Value of Asset acquired prior to 01-04-2005	Adjustment during the year 2012-13	Additions during the year 2012-13	Assets more than 6 months old (3+4+7-5-11)	Rate of Depreciation (%)	Depreciation	Assets less than 6 months old	Depreciation	Total Depreciation	Net Value of Assets
	Gross value of assets acquired prior to 01-04-2005	Net Value of Assets as at 01-04-2012										
1	2	3	4	5	7	8	9	10	11	12	13	14
A) Fixed Assets												
Land												
Free hold land	0	1	0		652153	652154	0	0	0	0	0	521723
Leased land	0	3708851	0		0	3708851	0	0	0	0	0	3560497
Buildings												
Buildings	0	682118415	0		16199863	684318278	10	68431828	14000000	700000	69131828	629186450
Non-Office Buildings	0	169890276	0		10818500	172066776	5	8603339	8642000	216050	8819389	171889387
Compound Wall H.Q	0	9460294	0		0	9460294	10	946029	0	0	946029	8514265
Compound Wall RC Bangalore	0	350399	0		0	350399	10	35040	0	0	35040	315359
Plant & Machinery												
Generator	0	883	0		0	883	80	706	0	0	706	177
Lifts	0	788470	0		0	788470	15	118271	0	0	118271	670199
Water Supply & Sewerage												
Overhead Tank	0	7546743	0		0	7546743	10	754674	0	0	754674	6792069
Water Supply & Sewerage	0	4254597	0		0	4254597	10	425460	0	0	425460	3829137

MAULANA AZAD NATIONAL URDU UNIVERSITY, HYDERABAD

SCHEDULE 8 - FIXED ASSETS

Description	Assets as at 01-04-2012 (2 + 3)		Net Value of Asset acquired prior to 01-04-2005	Adjustment during the year 2012-13	Additions during the year 2012-13	Assets more than 6 months old (3+4+7-5-11)	Rate of Depreciation (%)	Depreciation	Assets less than 6 months old	Depreciation	Total Depreciation	Net Value of Assets
	Gross value of assets acquired prior to 01-04-2005	Net Value of Assets as at 01-04-2012										
Electrical Installation												
Substation & HT Bulk Supply	0	14402648	0		0	14402648	10	1440265	0	0	1440265	12962383
Street Lights	0	1217442	0		0	1217442	10	121744	0	0	121744	1095698
Electrical Cabling(Plan)	0	4055826	0		2970950	7026776	10	702678	0	0	702678	6324098
Electrical Cabling(DDE)	0	8758	0		6320	8758	10	876	6320	316	1192	13886
Solar Heaters												
Plan	0	108023	0		1604037	108023	80	86418	1604037	641615	728033	984027
Land Development & Landscaping												
Kutcha Road	0	1374055	0		0	1374055	10	137406	0	0	137406	1236649
Horticulture & Gardening	0	6257981	0		44500	3456481	10	345648	2846000	142300	487948	5814533
Equipment												
Non Plan	10271120	497071	3420132	3420132	0	497071	15	74561	0	0	74561	422510
Plan	0	40918544	0		2455620	40802531	15	6120380	2571633	192872	6313252	37060912
ASC	0	79360	0		225615	304975	15	45746	0	0	45746	259229
CPDUMT	0	111011	0		0	111011	15	16652	0	0	16652	94359
DDE	0	2028300	0		616716	2045336	15	306800	599680	44976	351776	2293240

MAULANA AZAD NATIONAL URDU UNIVERSITY, HYDERABAD

SCHEDULE 8 - FIXED ASSETS

Description	Assets as at 01-04-2012 (2 + 3)		Net Value of Asset acquired prior to 01-04-2005	Adjustment during the year 2012-13	Additions during the year 2012-13	Assets more than 6 months old (3+4+7-5-11)	Rate of Depreciation (%)	Depreciation	Assets less than 6 months old	Depreciation	Total Depreciation	Net Value of Assets
	Gross value of assets acquired prior to 01-04-2005	Net Value of Assets as at 01-04-2012										
Sachchar	0	1403759	0		606419	1968088	15	295213	42090	3157	298370	1711808
OBC	0	132828	0		0	132828	15	19924	0	0	19924	112904
Coaching Academy	0	617526	0		0	617526	15	92629	0	0	92629	524897
Maulana Abul Kalam Azad Chair	0	0	0		171413	171413	15	25712	0	0	25712	145701
EMF	0	1277703	0		89744	1277703	15	191655	89744	6731	198386	1169061
Lab/Workshop Equipment												
Plan	0	611380	0		0	611380	15	91707	0	0	91707	519673
Sachhar	0	0	0		206221	0	15	0	206221	15467	15467	190754
Lab Equipment (80% Depreciation)												
Sachhar	0	69943	0		0	69943	80	55954	0	0	55954	13989
Plan	0	0	0		47040	0	80	0	47040	18816	18816	28224
Lab Equipment (30% Depreciation)												
Sachhar	0	834767	0		429479	834767	30	250430	429479	64422	314852	949394
Media Equipment												
Plan	0	3997662	0		340499	4338161	15	650724	0	0	650724	3687437

MAULANA AZAD NATIONAL URDU UNIVERSITY, HYDERABAD

SCHEDULE 8 - FIXED ASSETS

Description	Assets as at 01-04-2012 (2 + 3)		Net Value of Asset acquired prior to 01-04-2005	Adjustment during the year 2012-13	Additions during the year 2012-13	Assets more than 6 months old (3+4+7-5-11)	Rate of Depreciation (%)	Depreciation	Assets less than 6 months old	Depreciation	Total Depreciation	Net Value of Assets
	Gross value of assets acquired prior to 01-04-2005	Net Value of Assets as at 01-04-2012										
Sports Equipment												
Plan	0	102906	0		0	102906	15	15436	0	0	15436	87470
OBC	0	269424	0		150483	343877	15	51582	76030	5702	57284	362623
Sachhar	0	93568	0		0	93568	15	14035	0	0	14035	79533
Coaching Academy	0	23840	0		0	23840	15	3576	0	0	3576	20264
Documentary												
DDE	0	92160	0		31125	123285	60	73971	0	0	73971	49314
Plan	0	0	0		45547	45547	60	27328	0	0	27328	18219
Computer												
Non Plan	8054886	1120	44540	45660	0	0	60	0	0	0	0	0
Plan	0	2586892	0		9657239	3350484	60	2010290	8893647	2668094	4678384	7565747
DDE	0	517414	0		384041	517414	60	310448	384041	115212	425660	475795
OBC	0	101811	0		17325	119136	60	71482	0	0	71482	47654
Sachchar	0	812275	0		482761	1295036	60	777022	0	0	777022	518014
ASC	0	92234	0		0	92234	60	55340	0	0	55340	36894
CPDUMT	0	7738	0		0	7738	60	4643	0	0	4643	3095

MAULANA AZAD NATIONAL URDU UNIVERSITY, HYDERABAD

SCHEDULE 8 - FIXED ASSETS

Description	Assets as at 01-04-2012 (2 + 3)		Net Value of Asset acquired prior to 01-04-2005	Adjustment during the year 2012-13	Additions during the year 2012-13	Assets more than 6 months old (3+4+7-5-11)	Rate of Depreciation (%)	Depreciation	Assets less than 6 months old	Depreciation	Total Depreciation	Net Value of Assets
	Gross value of assets acquired prior to 01-04-2005	Net Value of Assets as at 01-04-2012										
Coaching Academy	0	144978	0		0	144978	60	86987	0	0	86987	57991
Maulan Abul Kalam Azad Chair	0	0	0		44087	0	60	0	44087	13226	13226	30861
EMF	0	144725	0		5735795	144725	60	86835	5735795	1720739	1807574	4072946
Campus LAN (Plan)	0	1351506	0		5489199	1370705	60	822423	5470000	1641000	2463423	4377282
LAN(DDE)	0	3974	0		0	3974	60	2384	0	0	2384	1590
Software												
Plan	0	203888	0		1185179	266888	60	160133	1122179	336654	496787	892280
DDE	0	13064	0		8800	13064	60	7838	8800	2640	10478	11386
OBC	0	128594	0		0	128594	60	77156	0	0	77156	51438
EMF	0	30227	0		0	30227	60	18136	0	0	18136	12091
Furniture												
Non Plan	9074825	106174	2418505		0	2524679	10	252468	0	0	252468	2272211
Plan	0	31189582	0		8016984	34228894	10	3422889	4977672	248884	3671773	35534793
Sachchar	0	3880962	0		2891729	6673117	10	667312	99574	4979	672291	6100400
ASC	0	748740	0		130411	780431	10	78043	98720	4936	82979	796172
DDE	0	3709563	0		446684	3720063	10	372006	436184	21809	393815	3762432

MAULANA AZAD NATIONAL URDU UNIVERSITY, HYDERABAD

SCHEDULE 8 - FIXED ASSETS

Description	Assets as at 01-04-2012 (2 + 3)		Net Value of Asset acquired prior to 01-04-2005	Adjustment during the year 2012-13	Additions during the year 2012-13	Assets more than 6 months old (3+4+7-5-11)	Rate of Depreciation (%)	Depreciation	Assets less than 6 months old	Depreciation	Total Depreciation	Net Value of Assets
	Gross value of assets acquired prior to 01-04-2005	Net Value of Assets as at 01-04-2012										
OBC	0	1643747	0		0	1643747	10	164375	0	0	164375	1479372
CPDUMT	0	722651	0		0	722651	10	72265	0	0	72265	650386
Coaching Academy	0	2208877	0		90050	2289977	10	228998	8950	448	229446	2069481
Maulan Abul Kalam Azad Chair	0	0	0		304538	183230	10	18323	121308	6065	24388	280150
EMF	0	232144	0		372095	241354	10	24135	362885	18144	42279	561960
Books												
Plan	4335028	3656840	95902		6360944	6130505	60	3678303	3983181	1194954	4873257	5240429
DDE	0	40821	0		6163	46984	60	28190	0	0	28190	18794
Sachchar	0	244703	0		131282	244703	60	146822	131282	39385	186207	189778
OBC	0	14989	0		0	14989	60	8993	0	0	8993	5996
Coaching Academy	0	58304	0		77457	109383	60	65630	26378	7913	73543	62218
ASC	0	123914	0		85827	130954	60	78572	78787	23636	102208	107533
CPDUMT	0	9048	0		0	9048	60	5429	0	0	5429	3619
EMF	0	421112	0		517386	483128	60	289877	455370	136611	426488	512010
Vehicles												
Non Plan	1841859	122199	392035	687	0	513547	15	77032	0	0	77032	436515

MAULANA AZAD NATIONAL URDU UNIVERSITY, HYDERABAD

SCHEDULE 8 - FIXED ASSETS

Description	Assets as at 01-04-2012 (2 + 3)		Net Value of Asset acquired prior to 01-04-2005	Adjustment during the year 2012-13	Additions during the year 2012-13	Assets more than 6 months old (3+4+7-5-11)	Rate of Depreciation (%)	Depreciation	Assets less than 6 months old	Depreciation	Total Depreciation	Net Value of Assets
	Gross value of assets acquired prior to 01-04-2005	Net Value of Assets as at 01-04-2012										
Plan	0	596459	0		0	596459	15	89469	0	0	89469	506990
DDE	0	1770405	0		20238	1790643	15	268596	0	0	268596	1522047
Bicycles												
Plan	0	20284	0		18089	35284	15	5293	3089	232	5525	32848
DDE	0	2428	0		0	2428	15	364	0	0	364	2064
ASC	0	2570	0		0	2570	15	386	0	0	386	2184
Coaching Academy	0	2428	0		0	2428	15	364	0	0	364	2064
ASSETS TO BE RECEIVED												
Computers												
Plan	0	0	0		1354183	0	0	0	0	0	0	1354183
Sachhar	0	0	0		9875578	0	0	0	0	0	0	9875578
Total A	33577718	1016374798	6371114	3466479	91416308	1035863777		105109648	63602203	10257985	115367633	995049323
B) Capital Work in Progress												
Work in progress	0	0	0		30468807	30468807	0	0	0	0	0	30468807
Total B	0	0	0	0	30468807	30468807		0	0	0	0	30468807
Grand Total (A + B)	33577718	1016374798	6371114	3466479	121885115	1066332584	0	105109648	63602203	10257985	115367633	1025518130

MAULANA AZAD NATIONAL URDU UNIVERSITY

Schedule to Annual Accounts 2012-13

	Current Year Rs.	Previous Year Rs.
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SCHEDULE 9 - INVESTMENTS FROM ENDOWMENT / EMF FUNDS

Institutional Gold Medal:

As per last account:	542508	542508
Principal Amount	195684	163159
Interest	738192	705667
Total	359009	300000
LESS: Adjustment during the year	66809	300000
ADD: Addition during the year	22233	32525
Interest due as at the end of the financial year	468225	738192
Total	468225	738192

SCHEDULE 10 - INVESTMENTS - OTHERS

a) Convocation:

As per last account:	1004095	1004095
Principal Amount	340062	262116
Interest	1344157	1266211
LESS: Adjustment during the year	1344157	0
ADD: Addition during the year	0	0
Accrued Interest	0	77946
Total (a)	0	1344157

b) Investment in RBI Bonds/Long term FDS

As per last account	128498595	93050376
ADD: Investments during the year	65974979	43603745
LESS: Adjustments during the year	16575000	8155526
Total (b)	177898574	128498595
Total (a + b)	177898574	129842752



MAULANA AZAD NATIONAL URDU UNIVERSITY

Schedule to Annual Accounts 2012-13

	Current Year Rs.	Previous Year Rs.
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SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES, ETC.

A. CURRENT ASSETS:

Cash Balance in hand	634548	600689
Cash Balance at Bank	158769613	138202402
Fixed Deposits	356400695	240916526
Total (A)	515804856	379719617

B. LOANS, ADVANCES AND OTHER ASSETS:

i. Loans:

a) Advances to Staff	343402	
Festival Advance	504000	
Special Advance	1300739	
Computer Advance	1812599	
Motorcycle Advance	360000	
Car advance	<u>4320740</u>	<u>2396061</u>
Total a	260438959	89752275
b) Deposits towards Works		
House Owners	811143	
Telephone	235718	
Electricity	3671620	
DDE	10000	
Gas	14050	
Affiliation Deposit	16000	
Security Deposit	207030	
NIC (Wi Max)	72827255	
Total c	<u>77792816</u>	<u>4413261</u>

ii. Advances:

a) Pre-payments	98913	71713
b) Advance recoverable	45896810	30625742
c) Remittance recoverable	0	138581
d) Prepaid postage by Franking Machine	83945	66190
e) Transfers recoverable	0	215756
f) 1GB ps Internet charges prepaid for 8 years	3474450	3970800
g) Civil stock in the Engineering Section	174157	69535

MAULANA AZAD NATIONAL URDU UNIVERSITY

Schedule to Annual Accounts 2012-13

	Current Year Rs.	Previous Year Rs.
g) Civil stock in the Engineering Section	174157	69535
iii. Income Accrued:		
a) On investments	32826988	27312933
iv. Accounts Receivable		
a) Non-Plan grant to be received from UGC	14134000	9000000
b) Receipts with Regional Centres	10000000	40116505
c) Receipts with Sub-Offices		48481
d) Excess payment towards procurement of IMC equipment	1788833	1788833
e) Leave Salary Contribution receivable	16092	38826
f) Pension Contribution receivable	26844	54720
g) Hostel Fees receivable	856085	0
h) DDE Admission Fees Receivable	48823802	0
i) Grants to be received towards Computer Centre	591690	0
j) Grants to be received towards Salaries & Other Components	5399158	0
i) Grants to be received towards Pension	82326	0
Total (B)	506826608	210080212
Total (A + B)	1022631464	589799825

SCHEDULE 13 - GRANTS

i. Plan Funds	120650000	220958475
ii. Non-Plan Funds	151379200	195787150
ADD: Grant due for the year 2012-13	14134000	9000000
ADD: Advance grant received during 2011-12	32291000	0
ADD: Grant due towards Salaries & Other Components under Non-Plan	5399158	0
ADD: Grant due towards Pension under Non-Plan	82326	0
LESS: Grant received for the year 2011-12	9000000	0
LESS: Advance Grant received for the year 2013-14	0	32291000
Total	314935684	393454625

SCHEDULE 17 - INTEREST EARNED

Interest realized	6792257	4385710
LESS: Interest due on 31-03-2012	3872623	681870
7728903	7728903	3872623
ADD: Interest due on 31-03-2013	10648537	7576463



MAULANA AZAD NATIONAL URDU UNIVERSITY

Schedule 18 - Other Income		Current Year	Previous Year
	Rs	Rs	
Non-Plan			
License Fees	265007	244998	
Registration Fees	118000	14400	
GSLI	0	10618	
Building Rent	6177225	0	
Departmental Assistance	99550	61000	
Medical Attendance	435550	357600	
Leave Salary	102033	81079	
Pension Contribution	428294	118017	
Gratuity	0	131640	
Retirement Benefits	0	163407	
Misc. Receipts	455979	1806986.21	
RTI	0	2662	
Donation	50000	0	
Hostel Fees	727915	0	
Admission Fees	270055	535485	
Sale of Prospectus	443600	403330	
Tuition Fees	4070590	2349085	
Semester Fees	9100	1383675	
Medical Fees	249600	237825	
Internet Fees	119800	117250	
Library Fees	155680	150275	
Games Fees	5400	2910	
Education Tour	451250	964665	
Insurance	244500	268875	
Gas	233300	189500	
Student's Association	0	4850	
Reading	0	4850	
Computer	0	9700	
AV Edn	2400	5265	
Workshop	0	2425	
NSS	0	2425	

MAULANA AZAD NATIONAL URDU UNIVERSITY

Schedule 18 - Other Income		
	Current Year	Previous Year
	Rs	Rs
Mess Fees	19604	0
Exam. Fees	1352292	1717875
Student's Medical Deposit	65400	0
Student's Insurance Deposit	80250	0
Issue of Migration/Bonafide/Degree Certificate	542345	255445
Misc.	0	18072
Academic Staff College		
Guest House Lodging Charges	14600	
University Guest House		
Lodging Charges	555400	1491913
Misc. Receipts	5697	
Girl's Hostel		
Lodging Charges	81260	
Gas Receipts	14100	
Boy's Hostel I		
Gas Receipts	89489	
Boy's Hostel II		
Gas Receipts	234900	
Polytechnics		
Admission Fees	63675	146125
Tuition Fees	783950	1465800
Semester Fees	0	105685
Medical Fees	0	72600
Internet Fees	28300	36300
Library Fees	65100	211200
Games Fees	28300	36300

MAULANA AZAD NATIONAL URDU UNIVERSITY

Schedule 18 - Other Income		
	Current Year	Previous Year
	Rs	Rs
Exam. Fees	564835	777725
Issue of Migration/Bonafide/Degree Certificate	11580	2470
Misc. Receipts	0	23500
Coaching Academy		
Sale of Prospectus	82480	13690
Admission Fees	64300	112710
Lodging charges	0	4200
Library Fees	112400	112800
Academic Staff College		
Participants Fees	249500	172500
Misc. Receipts	460	2262
Lodging Charges	353789	0
CCMES		
Admission Fees	0	2300
DDE		88965506
Seminars/Workshops	225000	
Misc. Receipts	8691	
Admission Fees	138210103	
Sale of Prospectus	8152807	
Exam. Fees	7130272	
Issue of Migration/Bonafide/Degree Certificate	1381345	
LESS: DDE Capital Grant	1520087	
Total A	168606965	105371775
ADD:		
Receipts with Regional Centres	10000000	40116505
Sub Offices	0	48481
Leave Salary Contribution to be received	16092	38826

MAULANA AZAD NATIONAL URDU UNIVERSITY

Schedule 18 - Other Income		
	Current Year	Previous Year
	Rs	Rs
Pension Contribution to be received	26844	54720
Receipts from Regional Centres for the year 2011-12	48823802	0
Receipts from Sub-Offices for the year 2011-12	0	0
Hostel Fees Due	856085	0
Total B	59722823	40258532
LESS:		
Prior Period Fees from regular courses	2457875	0
Regular Courses Fees received in advance	681637	0
Fees received in advance towards DDE Course	36729350	
Fees received in advance towards Coaching Academy	44175	0
Hostel Fees Received In advance	121319	0
Receipts with Regional Centres	40116505	41104196
Receipts with Sub-Offices	48481	58679
Leave Salary Contribution to be received	38826	
Pension Contribution to be received	54720	
Total C	80292888	41162875
Grand Total (A+B-C)	148036900	104467432



MAULANA AZAD NATIONAL URDU UNIVERSITY

Schedule 20		Current	Previous
		Year	Year
		Rs	Rs
Non-Plan			
Salaries to Teaching Staff		43798196	35941160
Salaries to Non-Teaching Staff		70614396	64165942
Leave Salary		166382	0
Honorarium to Staff		278727	0
Pension		382326	230310
Retirement Bendits		0	29736
GSLI		0	10618
NPS Contribution		19878922	14902312
Pension Contribution		361579	0
Overtime Allowance		62807	66987
Bonus		1136583	1020657
Children Education Allowance		4451469	2636333
Remuneration to Contractual/Adhoc Staff		13790132	0
XII Plan			
Salaries to Teaching Staff		88872721	51079951
Salaries to Non-Teaching Staff		44977658	38206733
Remuneration to Contractual/Adhoc Staff		8525343	0
Sachhar			
Salaries to Teaching Staff		12195967	7838568
Salaries to Non-Teaching Staff		11196059	8118705
Remuneration to Contractual/Adhoc Staff		11208748	0
OBC			
Salaries to Teaching Staff		7479669	4876325
Salaries to Non-Teaching Staff		585162	331041
Coaching Academy			
Salaries to Teaching Staff		1417037	114416
Salaries to Non-Teaching Staff		185341	115351
Remuneration to Contractual/Adhoc Staff		325225	0

MAULANA AZAD NATIONAL URDU UNIVERSITY

Schedule 20		
	Current Year	Previous Year
	Rs	Rs
Maulana Abul Kalam Azad Chair		
Salaries to Teaching Staff	550238	61844
Remuneration to Adhoc/Contractual Staff	185448	0
Academic Staff College		
Salaries to Teaching Staff	3268314	2890706
Salaries to Non-Teaching Staff	2246697	2093760
Total	348141146	234731455
ADD: Estb. Exp for March 2013		
Non-Plan		
Pension	24819	19506
Govt. contribution to NPS	1768405	1394558
Salaries to Teaching Staff	3537598	3234328
Salaries to Non-Teaching Staff	6006402	5317414
Plan		
Salaries to Teaching Staff	8667512	6326620
Salaries to Non-Teaching Staff	3703202	3284308
Sachhar		
Salaries to Teaching Staff	1112415	733098
Salaries to Non-Teaching Staff	873871	829610
OBC		
Salaries to Teaching Staff	662040	478406
Salaries to Non-Teaching Staff	49496	44761
Coaching Academy		
Salaries to Teaching Staff	128542	114416
Salaries to Non-Teaching Staff	17131	15480

MAULANA AZAD NATIONAL URDU UNIVERSITY

Schedule 20		
	Current Year	Previous Year
	Rs	Rs
Academic Staff College		
Salaries to Teaching Staff	278647	250800
Salaries to Non-Teaching Staff	190678	189274
Total	375161904	256964034
Provisions		
DA Arrears for the period January to March 2013	4210701	0
Retirement Benefits as on 31-03-2013:		61608274
Opening Balance	61608274	
Retirement Benefits as on 31-03-2013 as per Actuarial Estimation	59801594	
LESS: Excess Liability towards Retirement Benefits provided during 2011-12	1806680	
LESS: Estb. For March 2012	22232579	17191232
Total Establishment Expenses	297338432	301381076



MAULANA AZAD NATIONAL URDU UNIVERSITY

Schedule 21	Current Year	Previous Year
	Rs	Rs
Non-Plan		
TA/DA	3948651	3036149
Medical Reimbursement	10298735	5909806
LTC	4546634	4231574
Remuneration to Contractual/Adhoc Staff	0	9044050
Leave Encashment	369077	252763
Local Conveyance	31045	9910
Hiring of Taxis	214255	900
Postage	174753	293612
Telephone	1807456	1657854
Printing & Stationery	2173994	2447791
Advertisement	2445895	2159722
Water Charges	4048620	2289286
Electricity Charges	0	6549946
Maintenance of Vehicles	1001851	734939
Security Charges	8455254	3366176
Building Rent	1896020	1229201
Hospitality Charges	209099	305398
Uniforms/Liveries	127906	18375
Expenditure on meetings	2088414	132711
Conduct of Examinations	1503647	996005
Remuneration to Examiners	747723	211752
Evaluation of Assignments	13142	10314
Teaching Practice	41036	19600
Translation	29575	38700
Seminars/Workshops/Symposia	436616	207905
TV Shooting/Recording	77868	31233
Excursion/Industrial Visit	293704	26700
Bos Meetings	562234	229484
Website Maintenance	616	18615
Ceremonials/Functions	1624740	1177545
Sports and Games Events	223036	0
Memberships/Registrations	298889	179976

MAULANA AZAD NATIONAL URDU UNIVERSITY

Schedule 21	Current Year	Previous Year
	Rs	Rs
Newspapers/Magazines	1598932	619784
Text Books	780603	657632
Repairs to Equipment/Furniture	982847	661225
AMC	550215	1892196
Building Maintenance	446110	743093
House Keeping	7299389	4894160
Lab Consumables	128643	0
Medicines	105237	114981
Sports Consumables	173639	1000
Vice Chancellor's Discretionary Fund	0	3000
Legal Charges	661500	33000
Insurance	11715	85418
Training Programmes	552451	828165
Contingencies	4863	23220
Affiliation Fees	18300	0
Refund of RTI Fees	2000	0
Expenditure towards Electrical Maintenance	0	2871988
Counselling Charges	25555	28118
Guest Faculty	247278	86590
Earn while you Learn	23075	27639
Hiring Services	0	30629
Misc. expenditure	2258948	2526965
Bank Charges	7316	26756
XI Plan		
Convocation	1241293	1015541
Misc. Expenditure	1475	405930
Local Conveyance	0	7912
Expenditure on meetings	0	30296
Internet	0	77210
Repairs to Equipment/Furniture	0	45967
Expenditure towards Horticulture Maintenance	0	1780100
Remuneration to Contractual/Adhoc Staff	0	6098631

MAULANA AZAD NATIONAL URDU UNIVERSITY

Schedule 21	Current Year	Previous Year
	Rs	Rs
Lucknow Campus		
Local Conveyance	0	1966
Postage	0	1347
Telephone Charges	0	6710
Printing & Stationery	0	4476
Electricity Charges	0	4275
Security Charges	0	31460
Building Rent	0	862000
Hospitality Charges	0	799
Newspapers/Magazines/Journals	0	2218
Repairs to Furniture/Equipment	0	890
Contingencies	0	11411
Guest Faculty	0	41420
Remuneration to Contractual/Adhoc Staff	0	1371853
Architect Fees	0	7500
Misc. Expenditure	0	3083
XII Plan		
Repairs to Equipment/Furniture	29150	0
Building Maintenance	78874	0
Electrical Expenses	9776727	0
Water Charges	714463	0
Security Services	1492104	0
House Keeping Services	1288128	0
Misc. Expenditure	357817	0
Sachhar		
TA/DA	5000	75936
Postage	0	13012
Telephone	2303	78471
Printing & Stationery	130949	89325
Advertisement	76969	122744
Water Charges	0	24177

MAULANA AZAD NATIONAL URDU UNIVERSITY

Schedule 21	Current Year	Previous Year
	Rs	Rs
Electricity Charges	142649	51885
Security Charges	149826	271824
Building Rent	1001394	999120
Hospitality Charges	92304	276
Expenditure on meetings	177585	0
Practical Classes	12817	0
Internet	49355	61957
Ceremonials/FUNCTIONS	92939	78440
Newspapers/Magazines	21627	33336
Purchase of Text Books	197314	0
Repairs to Equipment/Furniture	27500	45049
Building Maintenance	22565	0
House Keeping	169033	173607
Lab Consumables	267950	0
Contingencies	803229	195824
Counselling Charges	0	1885
Guest Faculty	813000	79500
Stipends	86000	0
Remuneration to Contractual/Adhoc Staff	0	10217106
Misc. Expenditure	34699	148663
Bank Charges	14183	149
OBC		
Expenditure on meetings	11847	0
Water Charges	0	981123
Electricity Charges	0	2807119
Sports Consumables	35268	8140
Misc. Expenditure	60000	0
Coaching Academy		
TA/DALocal Conveyance	10035	0
Printing & Stationery	67864	24315
Advertisement	512039	917358

MAULANA AZAD NATIONAL URDU UNIVERSITY

Schedule 21	Current Year	Previous Year
	Rs	Rs
Expenditure on meetings	2770	0
Newspapers/Journals/Magazines	3505	0
Repairs to Furniture/Equipment	2426	9927
Sports Consumables	0	1391
AMC	15730	0
Stipends	154000	164000
Transit Accomodation	5830	21664
Guest Faculty	316628	686452
Remuneration to Contractual/Adhoc Staff	0	235197
Honorarium to Part Time Staff	0	114000
Misc. Expenditure	89131	64846
Maulana Abul Kalam Azad Chair		
Printing & Stationery	15105	315
Expenditure on meetings	7719	0
Seminars/Workshops/Symposia	39340	0
Contingencies	24080	0
Academic Staff College		
TAVDA	0	19364
Printing & Stationery	98266	38864
Hospitality Charges	0	8470
Expenditure on meetings	200968	0
Newspapers/Magazines	8159	7239
Repairs to Equipment/Furniture	94310	0
AMC	13051	27596
Building Maintenance	124486	0
Training Programmes	3838893	4501651
Working Expenses	95612	97539
Misc. Expenditure	40488	21000
Bank Charges	138	63

MAULANA AZAD NATIONAL URDU UNIVERSITY

Schedule 21		Current	Previous
		Year	Year
		Rs	Rs
CPDUMT			
Programme Cost	125427	4493	
DDE			
TA/DA	110643	289318	
Hiring of Taxis	1817	700	
Postage	8915468	5994608	
Telephone	54192	157511	
Printing & Stationery	2213992	18703127	
Advertisement	155089	587982	
Water Charges	0	4006	
Electricity Charges	121251	84156	
Security Charges	133500	18360	
Building Rent	3648972	3316935	
Hospitality Charges	31839	88029	
Expenditure on meetings	81004	261984	
Coordinator's meeting	552149	0	
Conduct of Examinations	11458024	6424105	
Remuneration to Examiners	2910078	1024087	
Evaluation of Assignments	1637546	1487528	
Teaching Practice	52250	0	
Affiliation Fees	50000	0	
Counselling Charges	545365	0	
Honorarium to Guest Faculty/Academic Counsellors	229968	0	
Lab Consumables	57200	0	
Translation	331872	0	
Seminars/Workshops/Symposia	406024	69333	
Internet	0	2625	
TV Shooting/Recording	47067		
BOS Meeting	31169		
Ceremonials and Functions	1945	1571	
Registrations and Memberships	3000	0	
Journals/Magazines	1904	34814	
Repairs to Equipment/Furniture	165996	53448	

MAULANA AZAD NATIONAL URDU UNIVERSITY

Schedule 21		Current	Previous
		Year	Year
		Rs	Rs
AMC		168368	47399
Insurance		15282	0
Building Maintenance		0	7440
Training Programmes		123460	0
SIM		9632163	0
Contingencies		1831489	147295
Monthly Scholarships		4377401	5056110
Remuneration to Contractual/Adhoc Staff		1424804	698008
Misc.		54136	131441
Bank Charges		8823	7982
B.Ed. Distance Mode			
T/DA		0	9617
Printing & Stationery		0	21538611
Conduct of Examinations		0	179067
Evaluation of Assignments		0	93975
Teaching Practice		0	81250
Counselling Charges		0	472894
Honorarium to Guest Faculty/Academic Counsellors		0	70915
Expenditure on Study Centres			
Remuneration to Part Time Staff		8892286	5810145
Remuneration to Academic Counsellors		19609642	15122138
Contingencies		288642	204438
Diploma in Unani Pharmacy			
Conduct of Exams.		0	0
Remuneration to Contractual/Adhoc Staff		0	177998
Total		171329255	186771909
ADD: Administrative expenses for March 2013		67120598	7100474
ADD: Amount payable towards expenditure on Study Centres as 31-03-2013		15623500	0
ADD: Amount payable towards printing of DDE Study Material		11418732	



MAULANA AZAD NATIONAL URDU UNIVERSITY

Schedule 21		
	Current Year	Previous Year
	Rs	Rs
Lease Rent payable in respect leased land at Bangalore	24000	
LESS: Administrative expenses for March 2012	7100474	2143892
ADD:		
Prepaid AMC for the year 2012-13	12868	336014
Prepaid Insurance for year 2012-13	58845	102028
Prepaid postage of Franking Machine 2012-13	66190	89215
Prepaid charges for internet	496350	496350
Physical Stock of Civil Items in Engg. Section	69535	118901
LESS:		
Prepaid AMC for the year 2013-14	85766	12868
Prepaid Insurance for year 2013-14	13147	58845
Prepaid postage of Franking Machine 2013-14	83945	66190
Physical Stock of Civil Items in Engg. Section 2013-14	174157	69535
Prior Period Administrative Expenses	20335104	0
Administrative Expenses	238427281	192663561



Schedule 24

SIGNIFICANT ACCOUNTING POLICIES:

1. The Annual Accounts of the University are prepared on accrual basis.
2. From the Financial Year 2011-12 the Government grants are also accounted for on accrual basis.
3. From the Financial Year 2012-13 the fees from the students are accounted for on accrual basis.
4. For classification of the expenditure under Capital and Revenue, the University follows the provision of General Financial Rules and other orders issued by the Government of India and the University Grants Commission from time to time.
5. The Grants to extent of utilization towards capital expenditure is considered as Capital Grant and the balance is considered as Revenue Grant.
6. The University follows the provisions of General Financial Rules and various orders issued by the Ministry of Human Resource Development and the University Grants Commission with regard to financial management and control of the University.
7. The University has started providing for depreciation on the fixed assets from the year 2005-06 onwards on diminishing balance method. The depreciation rates were adopted from the Companies Act 1956 as done by the sister University i.e., Hyderabad Central University. However, on the recommendations of the 13th Finance Committee meeting, from the

financial year 2008-09, the rates of depreciation have been adopted from the Income Tax Act. The depreciation on fixed assets commissioned after 1st October of the year is provided at half of the annual depreciation amount.

8. Fixed assets are stated at the cost of the acquisition inclusive of inward freight, duties and taxes and incidental and direct expenses related to the acquisition.

9. In view of there being no taxable income under the Income Tax Act, 1961, no provision for income tax has been made.

10. As suggested by the statutory Audit, compound Interest is being calculated instead of simple interest on fixed deposits.

11. The University reserves the discretion to designate the expenditure as Capital or Revenue to the extent of ₹10000/- per item at an instance.



Finance Officer

Schedule 25

NOTES ON ACCOUNTS:

- i. **Common Format of Accounts** : The University prepared annual accounts of the University for the first time for the year 2005-06 in Common Format of Accounts prescribed for Central autonomous bodies by the Ministry of Human Resource Development, New Delhi, the University Grants Commission, New Delhi and the Comptroller and Auditor General of India. **The same practice is continued.**
- ii. **Treatment of Maintenance Grant** : The University Grants Commission releases Maintenance Grant to the University in installments for utilization as per the ceiling for Budget Estimates fixed by them during the year. The grant is spent by the University as recommended by the Finance Committee and 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 are being capitalized in the accounts as per the provisions of General Financial Rules. Further, the amount capitalized out of the maintenance grant is being taken to the Balance Sheet (under head Capital Fund).
- iii. **Treatment of Depreciation** : The University provided depreciation on fixed assets acquired from the year 2005-06. From the years 2005-06 to 2007-08 the depreciation was provided on Written Down Value method and as per Company's Act. The rates of depreciation have been adopted as per the Income Tax Act from the financial year 2008-09.
- iv. The University possesses the following properties:
 - i. 200 Acres of land at Gachibowli, Hyderabad for Headquarters donated by Government of Andhra Pradesh and it has been shown as Rs.1.00 value.

- ii. 1.45 Acres of land at Bandlaguda, Hyderabad for Urdu Model School, donated by Government of Andhra Pradesh and it has been shown as 'Nil' value.
- iii. 2 Acres of leased land for 30 years of lease, at Bangalore for Regional Centre, Bangalore on which annual lease rent of ₹1000/- per acre is paid.
- iv. 789.65 Sq.Mts lease land for Rs.41.55 lakhs during 2008-09, Rs.1.57 lakhs during 2009-2010 and **Rs 0.18 lakhs during 2010-11** for 30 years, from Bangalore Development Authority for ITI, Bangalore. This value is being amortized during the period of lease.
- v. Decimal 579.60 of land at Chandanpatti, Darbhanga for Model School and shown as 'Nil' value.
- vi. 4 Acres of land at Aurangabad for College of Education and shown as 'Nil' value.
- vii. The University acquired 100 Kanals of free hold land from Government of Jammu & Kashmir and it has been shown as Rs.1.00 value. The incidental expenditure on the land is written off over a period of five years.
- v. The accrued income on Plan grants has been shown as addition to the grant in aid amount in the Balance Sheet.
- vi. **Investment Policy** : University invests Provident Fund and New Pension Scheme money in RBI Bonds and long term deposits. These are reflected as *Investments* and Plan funds are invested in short term deposits only in public sector banks at best interest rates prevailing on the day of investment. These are reflected in closing balance as current assets as they are liquidated as and when required. Opening of NPS accounts for the employees of University is under process and accumulations under NPS shall be transferred to individual accounts on completion of the process.

- vii. In compliance with 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.
- viii. All officials upon joining MANUU from 01.01.2004 are covered under NPS system. However, consequent upon receipt of details from their parent organizations, officials earlier covered under GPF system are transferred to GPF system as per the GOI rules.
- ix. The excess expenditure over the approved allocation incurred by CPWD in respect of works shall be adjusted after reconciliation from the deposits available with CPWD and after obtaining necessary approval.
- x. The University is maintaining the GPF and NPS funds of the employees. Liability is created towards such funds and hence have to be exhibited in the Balance Sheet.
- xi. 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 in the Income & Expenditure Account.
- xii. As per the recommendations of the 22nd Finance Committee held on 24-11-2012, the Convocation Fund has been withdrawn from Reserves & Surplus and exhibited under Endowment Fund.

xiii. The University reserves the discretion to designate the expenditure as Capital or Revenue to the extent of ₹10000/- per item at an instance.

xiv. As per the resolution of the 22nd Finance Committee meeting held on 24-11-2012 the depreciation of assets acquired prior to 01-04-2005 which were being exhibited at their gross value, has been calculated from the 01-04-2005 rather than the date of acquisition.

xv. The depreciation on old assets acquired prior to 01-04-2005 which were shown at gross value in the Schedule of Fixed Assets has now been calculated and in the current financial year, such assets are shown at their net value.



Finance Officer

MAULANA AZAD NATIONAL URDU UNIVERSITY

GPF RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31st March 2013

(Amount - Rs.)

RECEIPTS	Current Year	Previous Year
I. Opening Balances		
a) Cash in Hand	---	---
b) Bank Balances	1103808.16	536456.16
II. Subscription during the year	5112647.94	3747546.00
III. Recovery of GPF Loan	742357.00	533508.00
IV. Income on Investments from :	995746.00	1017944.00
TOTAL	7954559.10	5835454.16

PAYMENTS	Current Year	Previous Year
I. GPF Withdrawals	2733698.00	1911700.00
II. GPF Loan	648320.00	1125900.00
III. Investments	3080571.00	1694046.00
IV. Amount Transferred		
V. Closing Balance		
a) Cash in Hand	---	---
b) Bank Balances :	1491970.10	1103808.16
TOTAL	7954559.10	5835454.16



Finance Officer

MAULANA AZAD NATIONAL URDU UNIVERSITY

NPS RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31st March 2013

(Amount - Rs.)

	Current Year	Previous Year
RECEIPTS		
I. Opening Balances		
a) Cash In Hand	0	0
b) Bank Balances	2361067	238931
II. Contribution during the year		
a. Employee's contribution during the year	195883356	14732558
b. Employer's contribution during the year	19439408	14930267
III. Interest	7311733	6213484
TOTAL	48695564	36115240

	Current Year	Previous Year
PAYMENTS		
I. Investments	46319408	33754173
II. Closing Balance		
a) Cash In Hand	0	0
b) Bank Balances :	2376156	2361067
TOTAL	48695564	36115240


Finance Officer