

مولانا آزاد نیشنل اردو یونیورسٹی
مولاانا آزاد نیشنل اردو یونیورسٹی
MAULANA AZAD NATIONAL URDU UNIVERSITY
HYDERABAD



26th
Annual Accounts
2022-23

Separate Audit Report of The Comptroller & Auditor General of India on accounts of The Maulana Azad National Urdu University, Hyderabad for the year ended 31 March 2023

We have audited the attached Balance Sheet of Maulana Azad National Urdu University (MANUU), Hyderabad, as at 31 March 2023, Income & Expenditure Account and Receipts & Payments 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 management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

4. Based on our audit, we report that:

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

ii. The Balance Sheet and Income & Expenditure Account/ Receipts & Payments Account dealt with by this Report have been drawn in the Format of Financial Statements for Central Higher Educational Institutions, prescribed by Government of India, Ministry of Education.

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 Current Liabilities & Provisions – ₹175.45 crore

A.1.1.1 Reference Number: OBS-874409

An amount of ₹1,27,95,000 being the interest earned on XII Plan GDA grant to be utilized towards campus connect work as per UGC letter dated 28.09.2016 was not exhibited as Current Liability and also not indicated under Schedule 3(C)- against Campus Connect Scheme as the same was taken to Capital Fund during previous years. As the amount was allocated for a specific scheme, the same needs to be exhibited as Liability. This resulted in understatement of Current liabilities & Provisions and overstatement of Capital Fund by ₹1.28 crore.

A.1.1.2 Reference Number: OBS-874310

This does not include provision for payment of security services and housekeeping bills for the month of March 2023 amounting to ₹49,20,349¹. This resulted in understatement of Expenditure / Deficit with consequent overstatement of Capital Fund and understatement of Current liabilities & Provisions by ₹49.20 lakh.

A.1.1.3 Reference Number: OBS-874531

An amount of ₹14,40,000 being the deposit made with CPWD for supply, installation, testing, commission of 13 passenger lift at SCBM & CSIT was incorrectly accounted for as addition to Capital Fund. This resulted in overstatement of Capital Fund and understatement of Unutilized Grants – Current Liabilities & Provisions by ₹14.40 lakh.

A.2 Application of Funds

A.2.1 Current Assets - ₹49.62 crore

A.2.1.1 Reference Number: OBS-873687

The closing stock of Self Learning Material (SLM) worth ₹1,34,75,930 as on 31.03.2023, pertaining to Directorate of Distance Education (DDE) was not accounted for under the

¹ A) Security services bills for the month march23-₹ 23,84,342 B) Housekeeping bills for the month of March -₹ 25,36,007

Current Assets (Schedule-07). This resulted in understatement of Current Assets and overstatement of Expenditure (Current year/Previous years) by ₹1.35 crore.

A.2.2 Loans, Advances & Deposits - ₹40.93 crore

A.2.2.1 Reference Number: OBS-873730

The conditions for sanction of Grants issued by UGC in respect of General Grant under head 31 is that funds under OH-31 will be utilized first towards payment of pension, arrears of pension, scholarships and expenditure on other items. Other recurring expenditure will be met out of the IRG of the respective CUs and grant under OH:31 may be utilized only after ensuring that all liabilities on account of the present and the past accumulated liabilities under pension and scholarships have been first cleared in full. Any short fall in the funds non-salary items is required to be met out by the University from its own resources.

An amount of ₹8,88,69,289 was shown as deficit of grants under OH-31 recoupment (receivable from MoE) under schedule 8 –Loans, Advance & deposits. It was the amount spent over and above the available funds which might be met out of the internally generated income of the University. However, the overspent amount was shown as receivable from funding agencies without any authorization/ confirmation from the funding agencies. This resulted in overstatement of Loans, Advance & Deposit as well as Capital Fund by ₹8.89 crore.

B General

B.1 Reference Number: OBS-873724

The University continued to exhibit Negative balance of ₹6,07,63,85² being the overspent amounts in respect of some of the Designated/Earmarked Funds, were transferred to Loans, Advances & Deposits (Schedule-8) as receivable from the funding agencies for reimbursement. Age-wise analysis of funds receivable needs to be done and action needs to be taken for reimbursement of the same from funding agencies as funds were not released even after a lapse of more than 3 years. The same was commented upon in previous year's SAR also.

² i)RCCM-₹1,23,377 ii) UGC-NET-₹ 4,57,139 iii) Hindi-₹ 1,35,72,442 iv) Innovative-₹ 1,77,98,113
v) CWS-₹24,18,429

B.2 Reference Number: OBS-873180

The University accounted for an amount of ₹29,51,718 being the medical contribution collected from employees during the year under Other Income (Schedule-13) and an amount of ₹2,41,96,709 as expenditure towards medical facility under Staff Payments & Benefits Establishment Expenses (Schedule-15). As the medical contributions are utilized for specific purposes, the same should have been treated as an Earmarked Fund as stipulated in Format of Financial Statements for Central Higher Educational Institutions by MoE. This needs to be reviewed and corrected. The same was commented upon in previous year's SAR also.

B.3 Reference Number: OBS-879029

The difference of ₹4,46,13,659 between loan amount (₹35,94,33,659) indicated as outstanding in the Term loan statement of HEFA (No. 0010110000111) and the amount indicated in the annual accounts (₹31,48,20,000) under liabilities needs to be reconciled.

B.4 Reference Number: OBS-877352

As per Formats of Financial Statements for Central Higher Educational Institutions, the closing balances of the Designated / Earmarked / Endowment fund are to be represented by (i) Cash & Bank balances, (ii) Investments and (iii) Interest accrued but not due, separately. Instead of exhibiting the amounts separately, consolidated amounts were indicated in the 'represented by' column. This needs to be corrected. Further, against closing balance of ₹33,53,34,849 considering the (i) Cash & Bank balances as indicated in Schedule 7A, (ii) Investments as per Schedule 5A and (iii) Interest accrued as per Ledger, minus amount of ₹6,81,46,888 was indicated. This needs to be reconciled.

B.5 Reference Number: OBS-878828

The accrued interest of GPF investments as per the Income and Expenditure account for the year was ₹82,334 and the accrued interest on GPF investments on ₹5,85,00,000 was worked out to ₹30,56,945. The variation is due to non-considering of the interest accrued on SBI bonds for the year 2022-23 which resulted in understatement of Income as well as Assets to the extent of ₹29,74,611.

B.6 Reference Number: OBS-878828

The accrued interest of NPS investments as per the Income and Expenditure account for the year was ₹45,13,668 and the accrued interest on NPS investments on ₹16,87,46,272 was worked out to ₹83,68,493. The variation was due to non-considering of the accrued interest on Four Term Deposit receipts relating to IOB, Gachibowli, which resulted in understatement of Income as well as Assets to the extent of ₹38,54,825.

C. Grants-in-aid: MANUU, Hyderabad received an amount of ₹183.30³ crore towards Grants-in-aid during the year and utilized entire grants leaving Nil balance as on 31 March 2023.

D. Management Letter

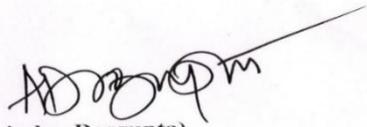
Deficiencies that have not been included in the Separate Audit Report and persistent irregularities meriting attention of the management have been brought to the notice of the Vice-Chancellor, Maulana Azad National Urdu University, Hyderabad through a Management letter issued separately for remedial/corrective action.

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

vi. In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit Report give a true and fair view in conformity with accounting principles generally accepted in India:

(a) In so far as it relates to the Balance Sheet, of the state of affairs of the Maulana Azad National Urdu University (MANUU), Hyderabad, as at 31 March 2023; and

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


(Anindya Dasgupta)
Principal Director of Audit (Central), Hyderabad

³ Salaries – ₹142.75 crore; Recurring - ₹41.01 crore; Non-recurring - ₹4.75 crore; Refund of Grants: (-) ₹5.21 crore; Total ₹183.30 crore

ANNEXURE

- 1. Adequacy of Internal Audit:** Internal Audit is not adequate. The internal audit wing is manned by the in-charge Internal Audit Officer who reports to the Vice Chancellor/Registrar of the University and three consultants appointed on contractual basis. Internal Audit of all the Schools/Departments across the country was not conducted during the year 2022-23.
- 2. Adequacy of Internal Control System:** The Internal control System is not adequate as Internal Audit was not conducted.
- 3. System of Physical Verification of Fixed Assets:** Physical verification of Fixed Assets was not conducted for the year 2022-23.
- 4. System of Physical Verification of Inventory:** Physical verification of Inventory was not conducted for the year 2022-23.
- 5. Regularity in Payments of Statutory Dues:** Statutory dues were paid regularly.



(Ch.V. Sai Prasad)
Director/ Central Expenditure Audit
O/o Principal Director of Audit (Central)

MAULANA AZAD NATIONAL URDU UNIVERSITY

Reply to the Separate Audit Report (SAR) on the Annual Accounts for the year ended 31st March 2023 (2022-23)

Para No.	Comment	Reply of the University
A.	BALANCE SHEET Sources of Funds	
Ref.No. OBS- 874409	<p>Current Liabilities & Provisions – ₹175.45 crores</p> <p>An amount of ₹1,27,95,000 being the interest earned on XII Plan GDA grant to be utilized towards campus connect work as per UGC letter dated 28.09.2016 was not exhibited as Current Liability and also not indicated under Schedule 3(C)- against Campus Connect Scheme as the same was taken to Capital Fund during previous years. As the amount was allocated for a specific scheme, the same needs to be exhibited as Liability. This resulted in understatement of Current liabilities & Provisions and overstatement of Capital Fund by ₹1.28 crore.</p>	<p>The interest of ₹1,27,95,000 is part of the total interest earned on XII Plan GDA grant over the Plan period. The XII Plan period started from the financial year 2012-13 and every year the interest on grants was correctly taken to Capital Fund as per the Revised Format for Financial Statements. The same was audited by the Statutory Audit.</p> <p>The UGC letter for utilizing the interest earned on XII Plan GDA towards Campus Connect work as issued on 28-09-2016 which was much later than the account of the interest. The interest will be utilized as directed by the UGC by drawing from the Capital Fund.</p>
Ref.No. OBS- 874310	<p>This does not include provision for payment of security services and housekeeping bills for the month of March 2023 amounting to ₹49,20,349¹. This resulted in understatement of Expenditure / Deficit with consequent overstatement of Capital Fund and understatement of Current liabilities & Provisions by ₹49.20 lakh.</p>	<p>After implementation of Treasury Single Account (TSA), the grant for the financial year lapses on 31st of March, and the unspent balance, if any, is pulled back by the RBI. The provisions cannot be created for the unclaimed expenditure as it has to be met out of grants sanctioned during the following financial year. Hence, such expenditure is treated as Prior Period Expenditure in the following financial year.</p>

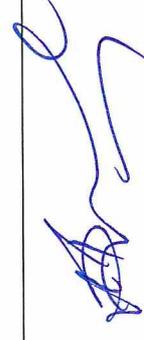
¹ A) Security services bills for the month march 23-₹ 23,84,342 B) Housekeeping bills for the month of March -₹ 25,36,007 Current Assets (Schedule-07). This resulted in understatement of Current Assets and overstatement of Expenditure (Current year/Previous years) by ₹1.35 crore.

<p>Ref.No. OBS- 874531</p>	<p>An amount of ₹14,40,000 being the deposit made with CPWD for supply, installation, testing, commission of 13 passenger lift at SCBM & CSIT was incorrectly accounted for as addition to Capital Fund. This resulted in overstatement of Capital Fund and understatement of Unutilized Grants – Current Liabilities & Provisions by ₹14.40 lakh.</p>	<p>The deposit of ₹14,40,000 made with CPWD for supply, installation, testing, commission of 13 passenger lift at SCBM & CSIT is correctly accounted for as addition to Capital Fund as the grants have already been utilized and paid to CPWD.</p>
<p>Application of Funds</p>		
<p>Current Assets - ₹49.62 crore</p>		
<p>Ref.No. OBS- 873687</p>	<p>The closing stock of Self Learning Material (SLM) worth ₹1,34,75,930 as on 31.03.2023, pertaining to Directorate of Distance Education (DDE) was not accounted for under the Current Assets (Schedule-07). This resulted in understatement of Current Assets and overstatement of Expenditure (Current year/Previous years) by ₹1.35 crore.</p>	<p>The Self Learning Material (SLM) meant to be disbursed to the students of Directorate of Distance Education. The same are printed and disbursed as per requirement.</p>
<p>Loans, Advances & Deposits - ₹40.93 crore</p>		
<p>Ref.No. OBS- 873730</p>	<p>The conditions for sanction of Grants issued by UGC in respect of General Grant under head 31 is that funds under OH-31 will be utilized first towards payment of pension, arrears of pension, scholarships and expenditure on other items. Other recurring expenditure will be met out of the IRG of the respective CUs and grant under OH:31 may be utilized only after ensuring that all liabilities on account of the present and the past accumulated liabilities under pension and scholarships have been first cleared in full. Any short fall in the funds non-salary items is required to be met out by the University from its own resources.</p> <p>An amount of ₹8,88,69,289 was shown as deficit of grants under OH-31 recoupment (receivable from MoE) under schedule 8 –Loans, Advance & deposits. It was the amount spent over and above the available funds which might be met out of the internally generated income of the University. However, the overspent amount was shown as receivable from funding agencies without any authorization/ confirmation from the funding agencies. This resulted in</p>	<p>The Grants from the UGC and the IRG of the University are utilized in accordance with the conditions for sanction.</p> <p>The expenditure towards Pension, arrear of Pension, NPS, Fellowships are committed and hence shortfall in grants is to be received from UGC and accordingly correctly shown as Receivable under Schedule 8 – Loans, Advances & Deposits.</p> <p>The UGC/MoE does not have the provision to issue authorization/confirmation for grants receivable.</p>

	overstatement of Loans, Advance & Deposit as well as Capital Fund by ₹8.89 crore.	
B.	General	
Ref.No. OBS-873724	The University continued to exhibit Negative balance of ₹6,07,63,85 ² being the overspent amounts in respect of some of the Designated/Earmarked Funds, were transferred to Loans, Advances & Deposits (Schedule-8) as receivable from the funding agencies for reimbursement. Age-wise analysis of funds receivable needs to be done and action needs to be taken for reimbursement of the same from funding agencies as funds were not released even after a lapse of more than 3 years. The same was commented upon in previous year's SAR also.	The negative balance is not the overspent amount. These schemes are run on reimbursement mode. The University has to incur the expenditure from its resources and the funding agencies reimburse the grants on submission of Utilization Certificate. The University is pursuing with the funding agencies to reimbursement the expenditure speedily. But the release of grants is not in the control of the University.
Ref.No. OBS-873180	The University accounted for an amount of ₹29,51,718 being the medical contribution collected from employees during the year under Other Income (Schedule-13) and an amount of ₹2,41,96,709 as expenditure towards medical facility under Staff Payments & Benefits Establishment Expenses (Schedule-15). As the medical contributions are utilized for specific purposes, the same should have been treated as an Earmarked Fund as stipulated in Format of Financial Statements for Central Higher Educational Institutions by MoE. This needs to be reviewed and corrected. The same was commented upon in previous year's SAR also.	In accordance with the observation of the Audit, Schedule 23 – Significant Accounting Policies of the Annual Accounts will be modified.
Ref.No. OBS-879029	The difference of ₹4,46,13,659 between loan amount (₹35,94,33,659) indicated as outstanding in the Term loan statement of HEFA (No. 0010110000111) and the amount indicated in the annual accounts (₹31,48,20,000) under liabilities needs to be reconciled.	The outstanding HEFA Term Loan is correctly reflected in the Annual Accounts of the University in accordance with the Grants Received from the Ministry of Education and the repayment of Term Loan.
Ref.No. OBS-877352	As per Formats of Financial Statements for Central Higher Educational Institutions, the closing balances of the Designated / Earmarked / Endowment fund are to be represented by (i) Cash & Bank balances, (ii) Investments and (iii) Interest accrued but not due, separately. Instead of	This does not have any impact on the financial statements.

² i)RCCM-₹1,23,377 ii) UGC-NET-₹ 4,57,139 iii) Hindi-₹ 1,35,72,442 iv) Innovative-₹ 1,77,98,113v) CWS-₹24,18,429

	<p>exhibiting the amounts separately, consolidated amounts were indicated in the 'represented by' column. This needs to be corrected. Further, against closing balance of ₹33,53,34,849 considering the (i) Cash & Bank balances as indicated in Schedule 7A, (ii) Investments as per Schedule 5A and (iii) Interest accrued as per Ledger, minus amount of ₹6,81,46,888 was indicated. This needs to be reconciled.</p>	
<p>Ref.No. OBS- 878828</p>	<p>The accrued interest of GPF investments as per the Income and Expenditure account for the year was ₹82,334 and the accrued interest on GPF investments on ₹5,85,00,000 was worked out to ₹30,56,945. The variation is due to non-considering of the interest accrued on SBI bonds for the year 2022-23 which resulted in understatement of Income as well as Assets to the extent of ₹29,74,611.</p>	<p>Noted.</p>
<p>Ref.No. OBS- 878828</p>	<p>The accrued interest of NPS investments as per the Income and Expenditure account for the year was ₹45,13,668 and the accrued interest on NPS investments on ₹16,87,46,272 was worked out to ₹83,68,493. The variation was due to non-considering of the accrued interest on Four Term Deposit receipts relating to IOB, Gachibowli, which resulted in understatement of Income as well as Assets to the extent of ₹38,54,825.</p>	<p>Noted.</p>



(Prof. Syed Mohammed Haseebuddin Quadri)
Finance Officer /c



ANNUAL ACCOUNTS

2022-2023

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MAULANA AZAD NATIONAL URDU UNIVERSITY, HYDERABAD

BALANCE SHEET AS ON 31-MARCH-2023

(Amount in Rupees)

SOURCE OF FUNDS	Schedule	Current Year	Previous Year
CAPITAL FUND	1A	2,30,42,12,412	2,56,09,69,044
SECURED LOANS - HEFA	1B	31,48,20,000	35,59,80,000
DESIGNATED/ EARMARKED / ENDOWMENT FUNDS	2	6,23,69,155	5,34,22,302
CURRENT LIABILITIES & PROVISIONS	3	1,75,45,02,589	1,51,61,21,152
TOTAL		4,43,59,04,156	4,48,64,92,498

APPLICATION OF FUNDS	Schedule	Current Year	Previous Year
FIXED ASSETS - GROSS BLOCK			
TANGIBLE ASSETS		4,82,23,14,707	4,06,82,32,011
INTANGIBLE ASSETS		1,29,72,955	1,28,79,955
TOTAL		4,83,52,87,662	4,08,11,11,966
LESS: ACCUMULATED DEPRECIATION	4	1,72,27,94,053	1,56,74,00,494
NET FIXED ASSETS		3,11,24,93,609	2,51,37,11,472
CAPITAL WORKS-IN-PROGRESS		9,67,57,039	69,51,71,103
TOTAL		3,20,92,50,648	3,20,88,82,575
INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS			
LONG TERM	5	32,11,54,466.00	13,18,48,270
SHORT TERM			
INVESTMENTS - OTHERS	6	-	-
CURRENT ASSETS	7	49,61,71,818	72,39,49,912
LOANS, ADVANCES & DEPOSITS	8	40,93,27,224	42,18,11,741
TOTAL		4,43,59,04,156	4,48,64,92,498
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कुलपति / Vice-Chancellor
मौलाना आज़ाद नेशनल उर्दू यूनिवर्सिटी
Maulana Azad National Urdu University
गञ्जीबौली, हैदराबाद - ५०००३२
Gachibowli, Hyderabad-500 032.

Finance Officer

वित्त अधिकारी / Finance Officer
मौलाना आज़ाद नेशनल उर्दू यूनिवर्सिटी
Maulana Azad National Urdu University
गञ्जीबौली, हैदराबाद - ५०००३२
Gachibowli, Hyderabad-500 032.

MAULANA AZAD NATIONAL URDU UNIVERSITY, HYDERABAD

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31-MARCH 2023

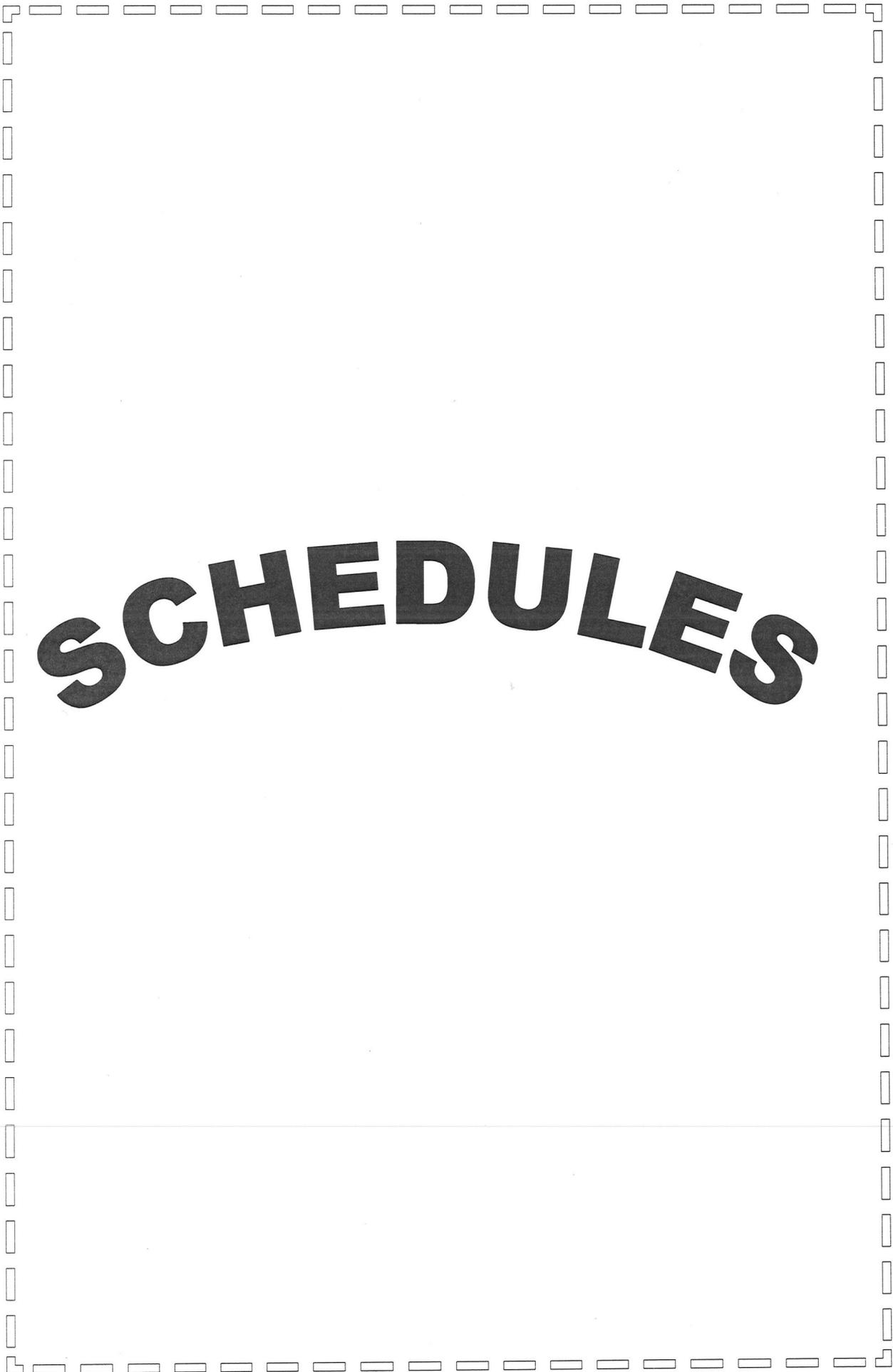
(Amount in Rupees)

INCOME	Schedule	Current Year	Previous Year
Academic Receipts	9	14,14,41,623	7,58,80,709
Grants/ Subsidies	10	1,68,65,16,150	1,53,87,54,366
Income from investments	11	1,72,17,748	1,83,52,811
Interest earned (Loans to staff)	12	78,809	6,29,597
Other Income	13	1,14,62,117	1,13,39,566
Prior Period Income	14	41,26,333	8,99,970
TOTAL (A)		1,86,08,42,780	1,64,58,57,019

EXPENDITURE	Schedule	Current Year	Previous Year
Staff Payments & Benefits (Establishment expenses)	15	1,67,10,77,066	1,52,89,03,965
Academic Expenses	16	5,57,34,567	4,24,94,148
Administrative and General Expenses	17	9,72,50,792	6,24,96,085
Transportation Expenses	18	18,64,498	8,08,243
Repairs & Maintenance	19	1,35,09,216	1,40,54,119
Finance costs	20	20,398	5,916
Depreciation	4	15,53,93,559	12,09,08,524
Other Expenses	21	-	-
Prior Period Expenses	22	3,79,74,450	3,85,97,332
TOTAL (B)		2,03,28,24,546	1,80,82,68,332
Balance being excess of Income over Expenditure (A-B)		-17,19,81,766	-16,24,11,313
Transfer to / from Designated Fund		-	-
Building fund		-	-
Extra-Ordinary Items:		-	-
Liability with regard to actuarial valuation of post retirement liabilities		22,17,41,592	9,51,40,417
Balance Being Surplus / (Deficit) Carried to Capital Fund		-39,37,23,358	-25,75,51,730
Significant Accounting Policies	23		
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कुलपति / Vice-Chancellor
मौलाना आज़ाद नेशनल उर्दू यूनिवर्सिटी
Maulana Azad National Urdu University
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Gachibowli, Hyderabad-500 032.


Finance Officer
वित्त अधिकारी / Finance Officer
मौलाना आज़ाद नेशनल उर्दू यूनिवर्सिटी
Maulana Azad National Urdu University
गञ्जीबौली, हैदराबाद - ५०००३२
Gachibowli, Hyderabad-500 032.



SCHEDULES

MAULANA AZAD NATIONAL URDU UNIVERSITY, HYDERABAD

SCHEDULE - 1A CAPITAL FUND

(Amount in Rupees)

SI.N o.	Particulars	Current Year	Previous Year
1	Balance at the beginning of the year	2,56,09,69,044	2,57,08,83,755
2	Add: Contributions towards Corpus / Capital Fund		-
3	Add: Grants from UGC, Government of India and State Government to the extent utilized for capital expenditure	11,86,08,487	22,82,99,642
4	Add: Assets Purchased out of Earmarked Funds	1,83,58,239	1,93,37,377
5	Add: Assets Purchased out of Sponsored Projects, where ownership vests in the institution	-	-
6	Add: Assets Donated/Gifts Received	-	-
7	Add: Other Additions	-	-
	Total	2,69,79,35,770	2,81,85,20,774
8	Less: Amount transferred to Other Funds	-	-
9	Less: Deficit transferred from the Income & expenditure Account	39,37,23,358	25,75,51,730
	Balance at the year end	2,30,42,12,412	2,56,09,69,044

MAULANA AZAD NATIONAL URDU UNIVERSITY, HYDERABAD

SCHEDULE - 1B SECURED LOANS - HEFA

(Amount in Rupees)

SI.N o.	Particulars	Current Year	Previous Year
1	Opening Balance	35,59,80,000	32,55,20,000
	Add: Additions during the year	3,48,00,000	14,44,00,000
	Less: Repayment during the year	7,59,60,000	11,39,40,000
	Balance at the year end	31,48,20,000	35,59,80,000

MAULANA AZAD NATIONAL URDU UNIVERSITY, HYDERABAD
SCHEDULE 2 - DESIGNATED/ EARMARKED/ ENDOWMENT FUNDS

Particulars	Fund wise Breakup											Schemes		
	GoldMedal	Sachar	RCA	CDS	OBC	MAK Chair	HRDC (ASC)	Merged Scheme	CCMES	RCCM	UGC-NET	Schemes		
												CCMES	RCCM	
A.														
a) Opening balance	4,06,581	-4,38,51,183	50,85,044	24,15,858	1,14,09,091	13,97,333	-1,56,68,593	3,07,88,456	7,17,009	-1,23,377	-4,57,139			
b) Additions during the year	2,00,000	-	2,84,308	-	-	-	34,08,713	-	-	-	-			
c) Income from investments made of the funds	-9,647	4,21,94,840	850	5,383	3,683	-	-	6,38,258	-	-	-			
d) Accrued Interest on investments/Advances	41,280	61,593	-	-	-	-	-	13,56,649	-	-	-			
e) Interest on Savings Bank a/c	-	3,07,558	50,047	2,69,382	1,87,307	51,941	-	7,59,784	-	-	-			
f) Other additions (Specify nature)	-	-	1,90,988	-	-	-	8,02,077	-	-	-	-			
Total (A)	6,38,214	-12,87,192	56,11,237	26,90,623	1,16,00,081	14,49,274	-1,14,57,803	3,35,43,147	7,17,009	-1,23,377	-4,57,139			
B. Utilisation/Expenditure towards														
i) Capital Expenditure	-	1,60,03,460	-	-	-	-	-	-	-	-	-			
ii) Revenue Expenditure	-	2,75,73,980	61,775	95	94	425	22,80,875	-	-	-	-			
iii) Pay & Allowances	-	-	-	-	-	10,61,752	1,11,48,882	-	-	-	-			
Total (B)	-	4,35,77,440	61,775	95	94	10,62,177	1,34,29,757	-	-	-	-			
Closing balance at the year end (A - B)	6,38,214	-4,48,64,632	55,49,462	26,90,528	1,15,99,987	3,87,097	-2,48,87,560	3,35,43,147	7,17,009	-1,23,377	-4,57,139			
Grand Total														
a Credit Balances														
b Debit Balances														
Represented by														
Cash, Bank Balances and Investments (including temporary advances and accrued interest up to 31-3-2022)	5,96,934	-4,49,26,225	55,49,462	26,90,528	1,15,99,987	3,87,097	-2,48,87,560	3,21,86,498	7,17,009	-1,23,377	-4,57,139			
Interest accrued but not due	41,280	61,593	-	-	-	-	-	13,56,649	-	-	-			
Total	6,38,214	-4,48,64,632	55,49,462	26,90,528	1,15,99,987	3,87,097	-2,48,87,560	3,35,43,147	7,17,009	-1,23,377	-4,57,139			

MAULANA AZAD NATIONAL URDU UNIVERSITY, HYDERABAD
SCHEDULE 2 - DESIGNATED/ EARMARKED / ENDOWMENT FUNDS

(Amount in Rupees)

Particulars	Fund wise Breakup										Previous Year	
	Others											
	CSSEIP	HINDI	INNOVATIVE	CWS	SIPDA SCHEME	Student Welfare fund	DTTLP	Total				
A.												
a) Opening balance	-1,85,27,923	-1,35,72,442	-1,77,98,113	-15,57,447	12,02,930	-	-	-5,81,33,915			-4,37,73,169	
b) Additions during the year	-	-	-	-	-	3,15,450	50,00,000	92,08,471			4,26,32,103	
c) Income from investments made of the funds	-	-	-	-	-	-	-	4,28,33,367			43,18,202	
d) Accrued Interest on investments/Advances	-	-	-	-	-	-	-	14,59,522			32,12,394	
e) Interest on Savings Bank a/c	-	-	-	-	-	-	-	16,26,019			17,94,126	
f) Other additions (Specify nature)	-	-	-	-	-	8,94,407	-	18,87,472			8,64,978	
Total (A)	-1,85,27,923	-1,35,72,442	-1,77,98,113	-15,57,447	12,02,930	12,09,857	50,00,000	-11,19,064			90,48,634	
B. Utilisation/Expenditure towards												
i) Capital Expenditure	61,577	-	-	-	-	-	-	1,60,65,037			1,89,61,230	
ii) Revenue Expenditure	45,656	-	-	-	-	-	1,69,076	3,01,31,976			2,55,38,826	
iii) Pay & Allowances	77,59,195	-	-	8,60,982	-	-	-	2,08,30,811			2,26,82,493	
Total (B)	78,66,428	-	-	8,60,982	-	-	1,69,076	6,70,27,824			6,71,82,549	
Closing balance at the year end (A - B)	-2,63,94,351	-1,35,72,442	-1,77,98,113	-24,18,429	12,02,930	12,09,857	48,30,924	-6,81,46,888			-5,81,33,915	
Grand Total												
a Credit Balances								6,23,69,155			5,63,28,374	
b Debit Balances								-13,05,16,043			-11,15,56,217	
Represented by												
Cash, Bank Balances and Investments (including temporary advances and accrued interest up to 31-3-2022)	-2,63,94,351	-1,35,72,442	-1,77,98,113	-24,18,429	12,02,930	12,09,857	48,30,924	-6,96,06,410			-6,13,46,309	
Interest accrued but not due	-	-	-	-	-	-	-	14,59,522			32,12,394	
Total	-2,63,94,351	-1,35,72,442	-1,77,98,113	-24,18,429	12,02,930	12,09,857	48,30,924	-6,81,46,888			-5,81,33,915	

MAULANA AZAD NATIONAL URDU UNIVERSITY, HYDERABAD

SCHEDULE 3- CURRENT LIABILITIES & PROVISIONS

(Amount in Rupees)

Sl. No	Particulars	Current Year	Previous Year
A.	A. CURRENT LIABILITIES		
1	Deposits from staff		-
2	Deposits from students		
a	Caution Deposit	68,13,746	61,35,606
b	Student Medical Deposit	26,83,083	15,45,102
c	Student Welfare Fund	-	8,94,407
d	Educational Tour Fund	5,02,180	2,55,680
e	Student Empowerment / Union Fund	10,20,429	7,03,404
3	Sundry Creditors		
a	For Goods & Services	28,88,094	39,41,370
b	Others Sundry Creditors	1,14,402	6,72,715
4	Deposit-Others (including EMD, Security Deposit)		
a	EMD	9,84,949	9,79,949
b	Security Deposit	51,34,984	32,58,091
c	Other Deposits	1,35,716	1,35,716
5	Statutory Liabilities (GPF, TDS, WC TAX, CPF, GIS, NPS):		
a	Overdue	-	-
b	Others	2,60,65,631	2,21,19,981
6	Other Current Liabilities		
a	Salaries	8,10,75,464	7,69,12,648
b	Receipts against sponsored projects	66,32,368	1,69,07,317
c	Receipts against sponsored fellowships & scholarships	66,15,781	59,47,773
d	Unutilised Grants	8,06,45,931	6,46,95,186
e	Unutilised Grants -Sport Equipment	10,000	10,000
f	Grants in advance	-	-
g	Other funds	-	-
h	Other Liabilities	7,84,79,424	7,00,44,920
i	Liability for Stale Cheques	47,00,603	45,17,029
	Total (A)	30,45,02,785	27,96,76,894
7	B. PROVISIONS	-	-
a	Rent and other expenses	-	1,01,44,715
b	Retirement benefits received on transfer	1,69,58,031	1,69,58,031
c	Provision for NPS of March-23	1,17,03,023	96,85,441
d	Provision for Pension for March-23	12,68,477	9,39,602
e	Provision for Contract employees salaries for March-23	97,96,288	1,01,84,076
f	Others	1,29,59,154	1,29,59,154
g	Liability Under AS-15	1,39,73,14,831	1,17,55,73,239
	Total (B)	1,44,99,99,804	1,23,64,44,258
	Total (A+ B)	1,75,45,02,589	1,51,61,21,152

MAULANA AZAD NATIONAL URDU UNIVERSITY, HYDERABAD

SCHEDULE 3(a) - SPONSORED PROJECTS

(Amount in Rupees)

Sl.No	Name of the Project	Opening Balance	Receipts during the year	Recoveries during the year	Total	Expenditure during the year	Other Payments during the year	Closing Balance
1	Research Project	50,20,600	1,42,378	-	51,62,978	20,84,885	-	30,78,093
2	UNFPA Project	60,57,192	4,96,53,942	-	5,57,11,134	5,38,91,725	-	18,19,409
3	ICMR Project	15,18,254	6,45,628	-	21,63,882	10,62,503	-	11,01,379
4	Risk Communication & Community Engagement Strategy Fund - UNICEF & MANUU	11,30,000	2,13,621	-	13,43,621	12,20,000	-	1,23,621
5	FDP - Project Fund	39,025	1,26,468	-	1,65,493	-	-	1,65,493
6	Unnat Bharat Abhiyan (UBA) Fund	50,000	-	-	50,000	50,000	-	-
7	MEITY Project	47,03,201	6,78,494	-	53,81,695	52,39,342	-	1,42,353
	Total	1,85,18,272	5,14,60,531	-	6,99,78,803	6,35,48,455	-	64,30,348

SCHEDULE 3(b) - SPONSORED FELLOWSHIPS AND SCHOLARSHIPS

(Amount in Rupees)

	Opening Balance		Transaction during the year		Closing Balance		
	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	
1	University Grants Commission - Fellowships	21,60,894	-	19,947	94	21,80,747	-
2	Others - Scholarship	35,73,354	-	1,80,300	95,986	36,57,668	-
	Total	57,34,248	-	2,00,247	96,080	58,38,415	-

MAULANA AZAD NATIONAL URDU UNIVERSITY, HYDERABAD
SCHEDULE 3(C) - GRANTS / SUBSIDIES

(Amount in Rupees)

Sl.No	Particulars	From Govt. of India	From UGC						Total Plan
			Non - Recurring (Capital Grant)	Recurring	Salary	XII Plan GDA	Sports Equipment	Campus Connect	
1	Balance B/F		4,12,22,027	-12,99,25,571	-2,67,55,373	-33,49,720	10,000	2,54,10,459	-9,33,88,178
2	Add: Receipts during the year								
3	Grants received from UGC		4,75,00,000	41,01,00,000	1,42,75,00,000	-	-	-	1,88,51,00,000
4	Deposits Refunded by CPWD		54,75,408	-	-	-	-	-	54,75,408
	Total		9,41,97,435	28,01,74,429	1,40,07,44,627	-33,49,720	10,000	2,54,10,459	1,79,71,87,230
5	Less: Refund to UGC/GOI Balance	Nil	3,25,575	-	5,17,29,487	-	-	-	5,20,55,062
6	Less: Utilised for Capital expenditure (A)		5,74,44,295	-	-	-	-	-	5,74,44,295
7	Balance		3,64,27,565	28,01,74,429	1,34,90,15,140	-33,49,720	10,000	2,54,10,459	1,68,76,87,873
8	Less: Utilized for Revenue Expenditure (B)*		-	36,90,43,718	1,31,74,72,432	-	-	-	1,68,65,16,150
9	Balance C/F (C)		3,64,27,565	-8,88,69,289	3,15,42,708	-33,49,720	10,000	2,54,10,459	11,71,723

MAULANA AZAD NATIONAL URDU UNIVERSITY, HYDERABAD
Assets Schedule-4

S.No	Assets Heads	Gross Block					Net Block				
		Opening as on 01-04-2022	Additions	Deductions	Closing Balance	Dep Opening Balance	Depreciation for the year	Deductions	Total Depreciation	Net Block as on 01-04-2023	Net Block as on 01-04-2022
1	Land	53,49,906	-	-	53,49,906	19,71,198	1,31,608	-	21,02,806	32,47,100	33,78,708
2	Site Development	2,71,13,439	-	-	2,71,13,439	1,06,54,944	5,42,269	-	1,11,97,213	1,59,16,226	1,64,58,495
3	Buildings	3,09,79,22,480	68,23,34,797	-	3,78,02,57,277	89,77,99,042	7,66,92,123	-	97,44,91,165	2,80,57,66,112	2,20,01,23,438
4	Roads & Bridges	2,34,99,934	20,40,959	-	2,55,40,893	67,07,747	4,69,999	-	71,77,746	1,83,63,147	1,67,92,187
5	Tubewells & Water Supply	5,45,10,054	-	-	5,45,10,054	2,23,14,090	10,90,200	-	2,34,04,290	3,11,05,704	3,21,95,964
6	Electrical Installation and equipment	5,61,55,726	1,01,16,089	-	6,62,71,815	3,08,62,003	24,61,116	-	3,33,23,119	3,29,48,696	2,52,93,723
7	Plant & Machinery	31,25,036	-	-	31,25,036	29,70,302	71,849	-	30,42,151	82,885	1,54,734
8	Scientific & Laboratory Equipment	4,24,93,691	34,53,840	-	4,59,47,531	1,91,55,978	30,56,846	-	2,22,12,824	2,37,34,707	2,33,37,713
9	Office Equipment	18,09,95,156	79,72,041	-	18,89,67,197	13,58,77,719	1,40,51,327	-	14,99,29,046	3,90,38,151	4,51,17,437
10	Sports Equipment	36,22,337	9,05,389	-	45,27,726	21,89,568	3,62,218	-	25,51,786	19,75,940	14,32,769
11	Computers & Peripherals	24,66,80,101	1,90,72,087	-	26,57,52,188	23,47,09,495	2,81,15,392	-	26,28,24,887	29,27,301	1,19,70,606
12	Furniture, Fixtures & Fittings	22,66,48,596	2,32,30,142	9,150	24,98,69,588	11,93,48,281	1,87,50,936	915	13,80,98,302	11,17,71,286	10,73,00,315
13	Vehicles	78,64,244	26,27,836	5,03,809	99,88,271	68,83,442	7,15,118	5,74,550	70,24,010	29,64,261	9,80,802
14	Lib. Books & Scientific Journals	9,25,61,300	25,32,410	-	9,50,93,710	6,42,55,616	81,86,124	-	7,24,41,740	2,26,51,970	2,83,05,684
15	Small Value Assets	76	-	-	76	12	4	-	16	60	64
	Total:	4,06,85,42,076	75,42,85,590	5,12,959	4,82,23,14,707	1,55,56,99,437	15,46,97,129	5,75,465	1,70,98,21,101	3,11,24,93,606	2,51,28,42,639
16	Capital Work in Progress	69,51,71,103	9,72,05,567	69,56,19,631	9,67,57,039	-	-	-	-	9,67,57,039	69,51,71,103
	Total:	4,77,65,93,134	85,15,84,157	69,61,32,590	4,93,20,44,701	1,56,74,00,494	15,59,69,024	5,75,465	1,72,27,94,053	3,20,92,50,648	3,20,91,92,640
	Intangible Assets	Opening as on 01-04-2022	Additions	Deductions	Closing Balance	Dep Opening Balance	Depreciation for the year	Deductions	Total Depreciation	Net Block as on 01-04-2023	Net Block as on 01-04-2022
01	Patents & Copyrights	-	-	-	-	-	-	-	-	-	-
02	Computer Software	84,64,660	93,000	-	85,57,660	83,60,029	1,97,629	-	85,57,658	2	1,04,631
3	E - Journals	44,15,295	-	-	44,15,295	33,41,028	10,74,266	-	44,15,294	1	10,74,267
	Total	1,28,79,955	93,000	-	1,29,72,955	1,17,01,057	12,71,895	-	1,29,72,952	3	11,78,898
	Grand Total	4,77,65,93,134	85,15,84,157	69,61,32,590	4,93,20,44,701	1,56,74,00,494	15,59,69,024	5,75,465	1,72,27,94,053	3,20,92,50,648	3,20,91,92,640

MAULANA AZAD NATIONAL URDU UNIVERSITY, HYDERABAD
SCHEDULE 4B NON - PLAN

S.No	Assets Heads	Gross Block					Net Block				
		Opening as on 01-04-2022	Additions	Deductions	Closing Balance	Dep Opening Balance	Depreciation for the year	Deductions	Total Depreciation	Net Block as on 01-04-2023	Net Block as on 01-04-2022
1	Land	-	-	-	-	-	-	-	-	-	-
2	Site Development	-	-	-	-	-	-	-	-	-	-
3	Buildings	-	-	-	-	-	-	-	-	-	-
4	Roads & Bridges	-	-	-	-	-	-	-	-	-	-
5	Tubewells & Water Supply	-	-	-	-	-	-	-	-	-	-
6	Sewerage & Drainage	-	-	-	-	-	-	-	-	-	-
7	Electrical Installation and equipment	-	-	-	-	-	-	-	-	-	-
8	Plant & Machinery	-	-	-	-	-	-	-	-	-	-
9	Scientific & Laboratory Equipment	-	-	-	-	-	-	-	-	-	-
10	Office Equipment	16,16,200	-	-	16,16,200	16,16,199	-	-	16,16,199	1	1
11	Computers & Peripherals	2,46,629	-	-	2,46,629	2,46,629	-	-	2,46,629	-	-
12	Furniture, Fixtures & Fittings	28,60,424	-	-	28,60,424	21,54,312	2,14,532	-	23,68,844	4,91,580	7,06,112
13	Vehicles	2,49,790	-	-	2,49,790	1,51,336	24,979	-	1,76,315	73,475	98,454
14	Lib. Books & Scientific Journals	-	-	-	-	-	-	-	-	-	-
15	Small Value Assets	-	-	-	-	-	-	-	-	-	-
	Total:	49,73,043	-	-	49,73,043	41,68,476	2,39,511	-	44,07,987	5,65,056	8,04,567
16	Capital Work in Progress	-	-	-	-	-	-	-	-	-	-
	Total:	49,73,043	-	-	49,73,043	41,68,476	2,39,511	-	44,07,987	5,65,056	8,04,567
S.No.	Intangible Assets	Gross Block		Net Block		Net Block		Net Block		Net Block	
		Opening as on 01-04-2022	Additions	Deductions	Closing Balance	Dep Opening Balance	Depreciation for the year	Deductions	Total Depreciation	Net Block as on 01-04-2023	Net Block as on 01-04-2022
1	Patents & Copyrights	-	-	-	-	-	-	-	-	-	-
2	Computer Software	-	-	-	-	-	-	-	-	-	-
3	E-Journals	-	-	-	-	-	-	-	-	-	-
	Total:	49,73,043	-	-	49,73,043	41,68,476	2,39,511	-	44,07,987	5,65,056	8,04,567

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	-	-
2	In State Government Securities	-	-
3	Other approved Securities	-	-
4	Shares	-	-
5	Debentures and Bonds	-	-
6	Term Deposits with Banks	32,11,54,466	13,18,48,270
7	Others (to be specified)	-	-
	Total	32,11,54,466	13,18,48,270

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

(Amount in Rupees)

Sl. No.	Funds	Current Year	Previous Year
1	Sachar	3,04,20,848	6,49,43,429
2	Centre for Deccan Studies	95,00,000	-
3	Residential Coaching Academy	15,00,000	-
4	OBC Grant	65,00,000	-
5	Schemes	6,97,50,050	2,68,16,115
6	Endowment Fund Investments	1,46,930	1,46,930
7	Others	20,33,36,638	3,99,41,796
	Total	32,11,54,466	13,18,48,270

SCHEDULE 6 - INVESTMENTS - OTHERS

(Amount in Rupees)

S.No.	Particulars	Current Year	Previous Year
1	In Central Government Securities	-	-
2	In State Government Securities	-	-
3	Other approved Securities	-	-
4	Shares	-	-
5	Debentures and Bonds	-	-
6	Term Deposits with Banks	-	-
7	Others (to be specified)	-	-
	TOTAL	-	-

MAULANA AZAD NATIONAL URDU UNIVERSITY, HYDERABAD

SCHEDULE 7-CURRENT ASSETS

(Amount in Rupees)

SI.No	Particulars	Current Year	Previous Year
1	Stock:		
a	Stores and Spares	-	-
b	Loose Tools	-	-
c	Publications	-	-
d	Laboratory chemicals, consumables and glass ware	-	-
e	Building Material	-	-
f	Electrical Material	-	-
g	Stationery	-	-
h	Water supply material	-	-
2	Sundry Debtors:		
a	Debts Outstanding for a period exceeding six months	-	-
b	Others	-	-
3	Cash and Bank Balances		
a	Cash on Hand	27,61,677	20,34,842
b	Balances with Scheduled Banks:		
i	In Current Accounts	-	51,122
ii	In Term Deposit Accounts	27,42,15,588	13,11,44,700
iii	In Savings Accounts	21,53,96,433	59,07,19,248
iv	In Escrow Accounts	37,98,120	-
	TOTAL	49,34,10,141	72,19,15,070
c	Balances with non-Scheduled Banks:		
i	- In term deposit Accounts	-	-
ii	- In Savings Accounts	-	-
4	Post Office- Savings Accounts	-	-
	TOTAL	49,61,71,818	72,39,49,912

MAULANA AZAD NATIONAL URDU UNIVERSITY, HYDERABAD

Schedule 7A- DETAILS OF BANK ACCOUNTS

(Amount in Rupees)

SI. NO.	BANK ACCOUNT NUMBER	NAME OF THE BANK	PURPOSE / NAME OF THE SCHEME	CLOSING BALANCE
I	Savings Bank Accounts			
1	187901000000022	IOB	DDE Receipt	15,30,160
2	187901000001101	IOB	Plan Scheme	36,72,611
3	187901000000024	IOB	Sachar Scheme	37,74,908
4	187901000000001	IOB	Non Plan	1,48,39,030
5	187901000001100	IOB	Residential Coaching Academy	5,97,240
6	187901000002554	IOB	Fellowships	3,58,807
7	187901000000473	IOB	University Guest House	4,52,927
8	187901000002601	IOB	MAK Chair	12,85,442
9	187901000000023	IOB	Merged Scheme	34,60,505
10	187901000000830	IOB	ASC (HRDC)	23,08,895
11	187901000000030	IOB	MRP	12,93,353
12	187901000002750	IOB	Deccan Studies	4,50,691
13	187901000000311	IOB	OBC	3,91,084
14	187901000002011	IOB	ASC (HRDC)	4,52,096
15	187901000008330	IOB	Salaries and Personal Claims	13,60,04,479
16	187901000008331	IOB	Recurring	1,17,99,818
17	187901000008332	IOB	Non - Recurring	21,20,410
18	187901000008660	IOB	Polytechnic Kadapa	63,75,287
19	187901000008661	IOB	Polytechnic Cuttack	5,15,944
20	187901000008662	IOB	ITI Cuttack	1,87,694
21	187901000008542	IOB	DDE Payments	1,53,74,634
22	6524932763	INDIAN BANK	Payment Gateway (Regular Courses Fees Receipts)	42,57,153
23	6559622105	INDIAN BANK	Payment Gateway (DDE Courses Fees Receipts)	8,02,785
24	6550289046	INDIAN BANK	Hostel Fee	13,841
25	0432104000235952	IDBI Bank	UNFPA Project	18,26,075
26	187901000009456	IOB	ICMR Project	11,01,379
27	187901000009453	IOB	ISCCR IMPRESS	6,832
28	187901000009927	IOB	MEITY PROJECT	1,42,353
29	10671301062	RBI	Treasury Single Account	-
Total				21,53,96,433
II	Term Deposits with Schedule Banks			
1	DDE Fixed Deposits			27,28,65,483
2	Others Fixed Deposits			13,50,105
Total				27,42,15,588
III	Escrow Accounts			
1	1369201000927	Canara Bank	HEFA Escrow A/c 1	37,98,060
2	1369201000928		HEFA Escrow A/c 2	60
3	1369201000929		HEFA Escrow A/c 3	-
4	1369201000930		HEFA Escrow A/c 4	-
Total				37,98,120
Grand Total				49,34,10,141

MAULANA AZAD NATIONAL URDU UNIVERSITY, HYDERABAD

SCHEDULE 8 - LOANS, ADVANCES & DEPOSITS

(Amount in Rupees)

Sl.No	Particulars	Current Year	Previous Year
1	Advances to employees: (Non-interest bearing)		
a	Salary	-	-
b	Festival Advance	68,000	68,000
c	Medical Advance	15,55,380	14,61,825
d	Special Advance	-	
e	Other Advance	7,44,100	1,69,900
2	Long Term Advances to employees: (Interest bearing)		
a	Vehicle loan	9,27,642	13,60,102
b	Home loan	-	-
c	Computer advance	56,44,115	54,13,266
3	Advances and other amounts recoverable in cash or in kind or for value to be received:		
a	On Capital Account	-	-
b	to Suppliers	-	-
c	Others	2,42,07,023	76,07,760
4	Prepaid Expenses		
a	Insurance, Repairs and others	3,35,571	3,12,723
5	Deposits		
a	Works deposits with BSNL and CPWD	8,42,21,815	10,16,33,962
b	1 GBPS Connection		-
c	Telephone	2,57,073	2,57,073
d	Lease Rent	15,56,506	15,56,506
e	Electricity	50,13,921	50,13,921
f	Affiliation deposit	26,000	26,000
g	Gas	37,455	38,255
h	DDE Deposit	10,000	10,000
i	Security Deposit	27,66,409	9,03,279
j	Deposit with NICSI	1,01,51,541	1,01,51,541
k	Deposits made for repairs with CPWD and other Agencies	14,42,686	96,95,973
6	Income Accrued:		
a	On Investments from Earmarked/ Endowment Funds	4,35,85,525	32,12,394
b	On Investments-Others	49,90,650	20,33,292
c	On Loans and Advances	20,67,637	24,40,450
d	Others (includes income due unrealized)		-
7	Other - Current assets receivable from UGC/sponsored projects		
a	Debit balances in Sponsored Projects	-	-
b	Debit balances in Sponsored Fellowships & Scholarships	-	-
c	Grants Receivable	8,88,69,289	15,66,80,944
d	Other Grants receivables from UGC-Hindi, IP schemes and CSSEIP etc	13,05,16,043	11,15,56,217
e	Debit balances in Sponsored Seminars & Workshops	3,32,843	2,08,358
8	Claims Receivable	-	-
	TOTAL	40,93,27,224	42,18,11,741

MAULANA AZAD NATIONAL URDU UNIVERSITY, HYDERABAD

SCHUDULE-9 ACADEMIC RECEIPTS

(Amount in Rupees)

Sl.No	Details	Current Year	Previous Year
Academic			
1	Tution Fee	3,25,17,525	2,10,33,069
2	Admission Fee	76,75,744	18,01,365
3	Enrolment Fee	-	-
4	Library Admission Fee	17,26,359	10,91,700
5	Laboratory Fee	33,58,100	19,28,400
6	Art & Craft Fee	-	-
7	Registration Fee	6,260	54,160
8	Syllabus Fee	-	-
9	Special Fee	26,29,815	12,46,679
Total		4,79,13,803	2,71,55,373
Examinations			
10	Admission Test Fee	-	-
11	Exam Fee	46,81,107	29,62,015
12	Degree, Mark Sheet, Certificates Fees	8,73,900	1,13,700
Total		55,55,007	30,75,715
Other Fees			
13	Identity Card Fee	-	-
14	Fine/Miscellaneous Fee	44,02,117	51,42,390
15	Medical Fee	-	-
16	Transportation Fee	-	-
17	Hostel Fee	89,85,300	62,23,200
18	Games Fee	7,67,550	4,85,600
19	Student Union Fee	-	-
20	Internet fee	7,47,400	4,66,300
21	Late Fee	3,10,800	4,31,055
22	Library Fines	-	14,082
Total		1,52,13,167	1,27,62,627
Sale of Publications			
23	Sale admission Forms	-	-
24	Sale of Syllabus, Question Papers, Admission Forms, etc.	-	57,74,868
Total		-	57,74,868
Sub Total (1 to 29)		6,86,81,977	4,87,68,583
LESS: Repayment of 10% of HEFA Term Loan		-	75,96,000
Total		6,86,81,977	4,11,72,583
Other Fee Receipts			
25	Fee Receipts - DDE	7,27,59,646	3,47,08,126
26	Other Fee receipts	-	-
Total		7,27,59,646	3,47,08,126
Grant Total		14,14,41,623	7,58,80,709

MAULANA AZAD NATIONAL URDU UNIVERSITY, HYDERABAD
SCHEDULE-10 GRANTS / SUBSIDIES

(Amount in Rupees)

Particulars	From Govt. of India							Previous Year
	Recurring	Salary	Revenue Total	Non - Recurring (Capital)	HEFA	Current Year Total		
Balance B/F	-12,99,25,571	-2,67,55,373	-15,66,80,944	4,12,22,027	-	-11,54,58,917	9,15,82,923	
Add : Receipts during the year	41,01,00,000	1,42,75,00,000	1,83,76,00,000	4,75,00,000	6,71,52,659	1,95,22,52,659	1,52,29,16,895	
Total	28,01,74,429	1,40,07,44,627	1,68,09,19,056	8,87,22,027	6,71,52,659	1,83,67,93,742	1,61,44,99,818	
Less : Refund to UGC	-	-	-	-	-	-	-	
Balance	28,01,74,429	1,40,07,44,627	1,68,09,19,056	8,87,22,027	6,71,52,659	1,83,67,93,742	1,61,44,99,818	
Less : Utilized for Capital Expenditure	-	-	-	5,74,44,295	6,33,54,659	12,07,98,954	19,12,04,369	
Balance	28,01,74,429	1,40,07,44,627	1,68,09,19,056	3,12,77,732	37,98,000	1,71,59,94,788	1,42,32,95,449	
Less : Utilized for Revenue Expenditure	36,90,43,718	1,31,74,72,432	1,68,65,16,150	-	-120	1,68,65,16,030	1,53,87,54,366	
Grants pulled back by RBI	-	5,17,29,487	5,17,29,487	3,25,575	-	-	-	
Balance C/F	-8,88,69,289	3,15,42,708	-5,73,26,581	3,09,52,157	37,98,120	2,94,78,758	-11,54,58,917	

MAULANA AZAD NATIONAL URDU UNIVERSITY, HYDERABAD

SCHEDULE 11 - INCOME FROM INVESTMENTS

(Amount in Rupees)

Sl.No	Particulars	Earmarked / Endowment Funds		Other Investments	
		Current Year	Previous Year	Current Year	Previous Year
1	Interest				
a	On Government Securities		-		-
b	Other Bonds/Debentures		-		-
2	Interest on Term Deposits		-		21,16,977
3	Income accrued but not due on Term Deposits	-	-	85,58,425	-
4	Interest on Savings Bank Accounts	-	-	86,59,323	1,62,35,834
5	Others (Specify)	-	-	-	-
	Total	-	-	1,72,17,748	1,83,52,811
6	Transferred to Earmarked/Endowment Funds	-	-	-	-
	Balance	-	-	1,72,17,748	1,83,52,811

MAULANA AZAD NATIONAL URDU UNIVERSITY, HYDERABAD

SCHEDULE 12: INTEREST EARNED

(Amount in Rupees)

S.No	Particulars	Current Year	Previous Year
1	On Savings Accounts with scheduled banks		-
2	On Loans		-
a	Employees/Staff	78,809	6,29,597
b	Others		-
3	On Debtors and Other Receivables		-
	Total	78,809	6,29,597

MAULANA AZAD NATIONAL URDU UNIVERSITY, HYDERABAD

SCHEDULE 13: OTHER INCOME

(Amount in Rupees)

S.No.	Particulars	Current Year	Previous Year
Income from Land & Buildings			
1	Hostel Room Rent from Guests	51,650	1,43,200
2	License Fee	7,41,262	9,05,991
3	Hire Charges of Auditorium/Play Ground/Convention Centre, etc	14,19,709	-
4	Electricity charges	17,41,917	17,44,057
5	Water charges	1,86,150	2,28,824
Total		41,40,688	30,22,072
7	Guest House Receipts	41,28,019	14,37,984
8	Other Income		
a	Income From Consultancy	-	7,00,424
b	RTI Fees	1,700	1,070
c	Sale of application form (recruitment)	-9,500	9,27,553
d	Misc. receipts (Sale of waste forms, etc)	-	8,295
e	Profit on disposal of obsolete Assets	-	-
f	Grants donations from Institution	-	21,000
g	Sale of old newspapers	58,259	9,176
h	Day care charges	73,623	29,800
i	Medical Contribution collected from employees	29,51,718	35,28,292
j	Other income-others	1,17,610	16,53,900
		31,93,410	68,79,510
Total		1,14,62,117	1,13,39,566

MAULANA AZAD NATIONAL URDU UNIVERSITY, HYDERABAD**SCHEDULE 14 - PRIOR PERIOD INCOME**

(Amount in Rupees)

S.No	Particulars	Current Year	Previous Year
1	Academic Receipts	-	-
2	Income from Investments	-	8,91,019
3	Interest Earned	-	-
4	Reversal of provision created in the previous years	-	-
5	Excess depreciation of previous year written back	-	-
6	Reversal of expenditure of previous year	-	-
7	Less :- Reversal of Income of previous year	-	-
8	Reversal of other funds liability	-	-
9	Other Income	41,26,333	8,951
	Total	41,26,333	8,99,970

MAULANA AZAD NATIONAL URDU UNIVERSITY, HYDERABAD			
SCHEDULE 15 - STAFF PAYMENTS & BENEFITS ESTABLISHMENT EXPENSES			
			(Amount in Rupees)
S.No.	Particulars	Current Year	Previous Year
1	Pay and Allowances - Non-Teaching	36,29,23,384	32,63,59,050
2	Pay and Allowances - Teaching	87,87,28,719	82,43,59,482
3	Allowances and Bonus	8,045	2,665
4	Employer Contribution to NPS	12,31,98,789	10,99,73,438
5	Retirement and Terminal Benefits	2,41,89,933	1,45,77,680
6	LTC facility	89,20,238	2,15,02,450
7	Medical facility	2,41,96,709	1,97,69,940
8	Children Education Allowance	2,15,54,010	1,91,83,000
9	EL Encashment	28,52,494	4,90,728
10	Subsistence Allowance	6,26,080	7,02,675
11	Honorarium	16,74,661	12,87,969
12	TA/DA expenses (Experts)	1,76,902	31,418
13	Pay of part-timers & academic counsellors	1,24,31,426	1,25,06,925
14	Pay of employees on contract	13,21,18,366	11,07,77,874
15	Pension paid to retired staff	1,38,14,741	1,04,88,106
16	Housekeeping Charges	2,58,36,501	2,47,53,432
17	Security Charges	3,33,38,591	2,84,40,835
18	Horticulture	44,87,477	36,96,298
	Grand Total	1,67,10,77,066	1,52,89,03,965

SCHEDULE 15A - EMPLOYEES RETIREMENT AND TERMINAL BENEFITS

Amount in Rupees				
	Pension	Gratuity	Leave Encashment	Total
Opening Balances as on 01-04-2022	62,24,61,502	5,60,57,109	49,70,54,628	1,17,55,73,239
Addition: Capitalized value of Contributions Received from other Organizations				-
Total (a)	62,24,61,502	5,60,57,109	49,70,54,628	1,17,55,73,239
Less: Actual Payment during the year (b)				-
Balance Available on 31-03-2023 c(a-b)	62,24,61,502	5,60,57,109	49,70,54,628	1,17,55,73,239
Provision required on 31-03-2023 as per Actuarial Valuation (d)	52,16,63,892	37,13,26,435	50,43,24,504	1,39,73,14,831
A. Provision to be made in the Current year (d-c)	-10,07,97,610	31,52,69,326	72,69,876	22,17,41,592
B. Contribution to New Pension Scheme	-	-	-	-
C. Medical Reimbursement to Retired Employees	-	-	-	-
D. Travel to Hometown on Retirement	-	-	-	-
E. Deposit Linked Insurance Payment	-	-	-	-
Total (A+B+C+D+E)	-10,07,97,610	31,52,69,326	72,69,876	22,17,41,592

MAULANA AZAD NATIONAL URDU UNIVERSITY, HYDERABAD

SCHEDULE 16 - ACADEMIC EXPENSES

(Amount in Rupees)

S.No.	Particulars	Current Year			Previous Year
		DDE	Recurring	Total	
1	Laboratory expenses		22,490	22,490	2,15,988
2	Field work/Participation			-	-
3	Seminar/Workshop		15,41,748	15,41,748	15,97,476
4	Payment to visiting faculty		2,31,854	2,31,854	4,29,802
5	Examination	86,47,383	24,67,579	1,11,14,962	82,86,474
6	Student Welfare Expenses		89,941	89,941	1,72,800
7	Admission Expenses	64,900	3,17,835	3,82,735	2,71,304
8	Convocation expenses			-	-
9	Subscription Expenses		64,000	64,000	1,24,633
10	JRF/SRF Paid			-	-
11	Books distributed free of cost to students		7,34,852	7,34,852	-
12	Non-NET fellowship		1,35,69,948	1,35,69,948	1,86,85,038
13	SLM-DDE	1,98,61,197		1,98,61,197	1,05,93,488
14	Others	1,37,955	79,82,885	81,20,840	21,17,145
	Total	2,87,11,435	2,70,23,132	5,57,34,567	4,24,94,148

MAULANA AZAD NATIONAL URDU UNIVERSITY, HYDERABAD

SCHEDULE 17 - ADMINISTRATIVE AND GENERAL EXPENSES

(Amount in Rupees)

Sl. No.	Particulars	Current Year			Previous Year
		DDE	Recurring	Total	
A. Infrastructure					
1	Electricity and power	8,73,207	2,63,04,064	2,71,77,271	1,53,86,894
2	Water Charges	16,056	1,09,10,579	1,09,26,635	1,11,97,726
3	Insurance	-	1,68,353	1,68,353	1,29,303
4	Rent and Taxes (including Property Tax)	48,35,809	64,30,896	1,12,66,705	1,34,64,328
5	HEFA Term Loan Repayment	-	75,96,000	75,96,000	-
B. Communication					
5	Postage & Telegram	70,09,316	1,33,311	71,42,627	24,18,207
6	Telephone and Internet Charges	2,08,563	12,33,322	14,41,885	20,45,135
C. Others					
7	Printing and Stationary	4,04,562	26,50,359	30,54,921	31,93,655
8	Travelling and Conveyance Expenses	1,56,302	3,53,800	5,10,102	5,12,871
9	Hospitality	72,292	3,35,443	4,07,735	3,89,188
10	Audit Expenses			-	1,46,668
11	Professional Charges		35,400	35,400	21,240
12	Advertisement and Publicity	7,48,377	6,50,279	13,98,656	15,97,737
13	Magazines & Journals	56,940	8,53,017	9,09,957	19,47,578
14	Others	8,01,811	2,44,12,734	2,52,14,545	1,00,45,555
	Total	1,51,83,235	8,20,67,557	9,72,50,792	6,24,96,085

MAULANA AZAD NATIONAL URDU UNIVERSITY, HYDERABAD
Schedule-17A - ADMINISTRATIVE EXPENSES - OTHERS

(Amount in Rupees)

S. No.	Particulars	DDE	Recurring	Total
1	Function & Ceremonials	-	24,73,969.00	24,73,969
2	Hostel Expenses	-	17,579.00	17,579
3	Meeting Expenses	-	20,21,434.00	20,21,434
4	Cultural Programme Expenses	-	2,05,321.00	2,05,321
5	Dish TV Charges	-	1,46,940.00	1,46,940
6	Employee Training Expenses	-	-	-
7	Enquiry Expenses	-	-	-
8	Generator Diesel Expenses	-	-	-
9	Gas Expenses	-	51,01,594.00	51,01,594
10	Guest House Expenses	-	33,89,002.00	33,89,002
11	Health Centre Consumables	-	8,63,462.00	8,63,462
12	Hospital Expenses	-	-	-
13	Interest, Late Fees & Penalty	-	-	-
14	Legal Charges	-	4,86,720.00	4,86,720
15	MOU Expenses	-	-	-
16	NSDL Charges	-	45,351.00	45,351
17	Binding of Books	-	33,440.00	33,440
18	Recruitment Expenses	-	66,865	66,865
19	Shifting of Office	-	-	-
20	Sport Related Expenditure	-	4,30,481	4,30,481
21	Student Union Election	-	3,25,351	3,25,351
22	Subscription Expenses	-	8,17,235	8,17,235
23	Tender / Notice Expense	-	-	-
24	TV Shooting Charges	-	72,888	72,888
25	Administrative Expenses - Others	7,36,911.00	58,38,755	65,75,666
26	Covid Expenses	-	-	-
	Grand Total	7,36,911.00	2,23,36,387.00	2,30,73,298.00

MAULANA AZAD NATIONAL URDU UNIVERSITY, HYDERABAD

Schedule-18 - TRANSPORTATION EXPENSES

(Amount in Rupees)

Sl. No.	Particulars	Current Year			Previous Year
		DDE	Recurring	Total	
1	Vehicle (Owned by Institution)				
a	Running expenses	23,299	10,74,917	10,98,216	7,62,042
b	Repairs & maintenance	-	-	-	31,785
c	Insurance expenses	10,006	69,894	79,900	11,266
2	Vehicle taken on rent / lease	-	-	-	-
3	Vehicle (Taxi) Hiring expenses	-	6,86,382	6,86,382	3,150
	Total	33,305	18,31,193	18,64,498	8,08,243

MAULANA AZAD NATIONAL URDU UNIVERSITY, HYDERABAD

Schedule-19 - REPAIRS & MAINTENANCE

(Amount in Rupees)

Sl.No.	Particulars	Current Year			Previous Year
		DDE	Recurring	Total	
1	Repairs & maintenance-Building	-	30,25,504	30,25,504	17,09,636
2	Repairs & maintenance-Furniture, Fixture and Equipments	1,97,527	16,12,177	18,09,704	12,34,420
3	Repairs & Maintenance-Computers	-	-	-	12,18,280
4	Repairs & maintenance-Electrical Maintenance	50,205	75,38,863	75,89,068	98,58,249
5	Repairs & maintenance-Others	19,959	10,64,981	10,84,940	33,534
	Total	2,67,691	1,32,41,525	1,35,09,216	1,40,54,119

SCHEDULE 20 - FINANCE COSTS

(Amount in Rupees)

Sl. No.	Particulars	Current Year			Previous Year
		DDE	Recurring	Total	
1	Bank Charges	1,376	19,022	20,398	5,916

SCHEDULE 21 - OTHER EXPENSES

(Amount in Rupees)

Nil				
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MAULANA AZAD NATIONAL URDU UNIVERSITY, HYDERABAD

SCHEDULE 22: PRIOR PERIOD EXPENSES

(Amount in Rupees)

Sl. No.	Particulars	Current Year			Previous Year
		DDE	Recurring	Total	
I. Establishment Expenses					
1	Contribution to Provident Fund	-	-	-	-
2	Retirement and Terminal Benefits	-	6,87,433	6,87,433	-
3	Honorarium	-	-	-	3,000
4	Pay of part-timers & academic counsellors	1,17,18,378	-	1,17,18,378	1,07,77,780
5	Pay of employees on contract	-	-	-	36,519
6	Salaries & Wages	-	-	-	-
7	Housekeeping Charges	-	25,47,305	25,47,305	23,02,662
8	Security Charges	-	62,23,998	62,23,998	36,99,032
9	Horticulture	-	4,05,490	4,05,490	8,27,142
10	Medical Expenses	-	-	-	-
11	Bonus & Allowances	-	-	-	-
12	TA DA Expenses	-	-	-	-
13	Others	-	-	-	-
	Total	1,17,18,378	98,64,226	2,15,82,604	1,76,46,135
II. Academic Expenses					
1	Seminar/Workshop	-	65,884	65,884	2,26,822
2	Examination	40,26,335	35,924	40,62,259	1,13,30,238
3	Non-NET fellowship	-	10,02,000	10,02,000	10,32,000
4	SLM - DDE	3,81,295	-	3,81,295	3,52,866
5	Educational Tour Expenses	-	-	-	-
6	Payment to visiting faculty	-	-	-	77,633
7	Others	-	1,59,975	1,59,975	5,16,000
	Total	44,07,630	12,63,783	56,71,413	1,35,35,559
III. Administrative Expenses					
1	Electricity and power	53,713	1,90,255	2,43,968	6,60,196
2	Water Charges	3,128	3,534	6,662	22,263
3	Rent and Taxes (including property tax)	-	-	-	45,00,662
4	Postage & Telegram	68,546	20,101	88,647	66,524
5	Telephone and Internet Charges	42,048	2,34,128	2,76,176	3,20,093
6	Printing and Stationary	56,658	2,32,126	2,88,784	4,83,206
7	Travelling and Conveyance Expenses	10,550	4,728	15,278	19,812
8	Hospitality	10,227	23,764	33,991	88,669
9	Advertisement and Publicity	84,742	41,968	1,26,710	-
10	Magazines & Journals	14,854	4,58,485	4,73,339	33,771
11	Hostel Expenses	-	44,110	44,110	-
12	Building Insurance	-	-	-	-
13	Others	64,315	4,98,284	5,62,599	5,08,071
	Total	4,08,781	17,51,483	21,60,264	67,03,267
IV. Transportation Expenses					
1	Running expenses	5,741	1,800	7,541	22,172
	Total	5,741	1,800	7,541	22,172
V. Repairs & Maintenance					
1	Repairs & maintenance-Furniture, Fixture and Equipments	6,937	16,19,688	16,26,625	1,09,249
2	Repairs & Maintenance-Computers	6,316	-	6,316	10,950
3	Repairs & maintenance-Electrical	6,236	69,13,451	69,19,687	5,70,000
	Total	19,489	85,33,139	85,52,628	6,90,199
	Grand Total	1,65,60,019	2,14,14,431	3,79,74,450	3,85,97,333

MAULANA AZAD NATIONAL URDU UNIVERSITY, HYDERABAD

SCHEDULE-23: SIGNIFICANT ACCOUNTING POLICIES

I. Income:

- a) Fees Collected from students is accounted on cash basis.
- b) Other Incomes:
 1. Interest on savings accounts is accounted on the date on which the bank credits.
 2. Interest on term deposits is accounted on accrual basis.
 3. Sale of Sundry articles & Scrap is accounted on cash basis.
 4. Any other Income not mentioned above is accounted on cash basis.
 5. Other resources generated are treated as University income to compensate the indirect expenses supported by the University and shown under Schedule 9 and 13, as applicable.

II. Expenditure:

All expenditures are accounted on accrual basis. However, the following are accounted on cash 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 is accounted in the financial year in which it is incurred.

- e) All incidental and consequential expenditure incurred on conduct of exams, seminars and meetings are classified under respective heads of accounts as expenditure.

III. Government Grants:

- a) All revenue grants are accounted as income based on the year it pertains to.
- b) Revenue grants sanctioned by various Governments but not disbursed till the date of financial statements are accounted as Income in the year it pertains to.
- c) Capital grants sanctioned by various Governments are accounted under respective capital funds.
- d) Grants relating to specific research projects are treated as a liability in the books of accounts of University till it is settled.

IV. Depreciation:

Assets of the University are depreciated as specified by the MHRD.

V. Assets:

- a) The cost of Fixed Assets comprises of its purchase price and any attributable cost of bringing the same to its working condition for its intended use.
- b) The Fixed Assets are accounted under historical cost method.
- c) The Fixed Assets are carried in the books of accounts at gross cost less depreciated value.
- d) The Fixed Assets are eliminated from the financial statement on disposal.
- e) Assets acquired at free of cost are accounted at a nominal value of Re.1/- in the absence of its value.

VI. Provisions:

Present obligations existing on the date of financial statements arising out of past events are recognized on the basis of available estimates. Deviations arising in discharge of provisions with respect to estimates are charged to prior period.

VII. Employee Benefits:

Provisions with respect to retirement benefits of employees are made on the basis of actuarial valuation as stated in AS-15.

VIII. Contingent liabilities:

The following are accounted as contingent liabilities.

- a) Financial implication of legal disputes pending against University.
- b) Claims of suppliers, vendors received but not acknowledged by University.

IX. Investments:

Long term investments are carried at their acquisition value.

X. Others:

- a) Un-discharged liabilities pending over a period of three years from their last date of claim are written back to income.
- b) Deposits returnable to students are forfeited if the same are not claimed within a period of three years from their last academic year.
- c) Capital Work in Progress as on the date of financial statements are accounted on the basis of the expenditure by the CPWD.



Finance Officer



MAULANA AZAD NATIONAL URDU UNIVERSITY, HYDERABAD

SCHEDULE - 24: CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS

A) Contingent Liabilities:

Sl.No	Description	Rs. in Crores
1	Claim by Manipal Printers for printing of study material of DDE	1.22
2	Printing of confidential material for exam branch	0.24
3	Construction of Residential and Non-Residential buildings	0.97
Total		2.43

B) Notes on Accounts:

- I. **Format of Accounts:** The University adopted the format of annual accounts as prescribed by Ministry of Education, 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.
- III. The University possesses the properties as detailed in Table-I attached.
- IV. Ministry of Education (MoE) sanctioned a Term Loan of Rs.75.96 Crores in respect of Nine on-going building, boundary wall and campus development projects (wherein already funded by UGC partly through Non-Recurring Grants prior to the sanction of Term Loan by the MoE) under Higher Education Funding Agency (HEFA) under Window III vide Sanction No.27-5/2019-CU-I dated 04-11-2019. As per the HEFA Loan sanctioned, MoE shall release 90% of the Principal Repayment of the Loan and the Interest on the Loan availed by the University as Grant to the University and the University shall pay 10% of the Principal Repayment of the Loan out of its Internal Receipts. Borrowing Cost on Capital Fund i.e., the Interest on HEFA Term Loan is shown in Schedule 4 as Capital Work in Progress. The same will be capitalized proportionately after all the buildings are completed. A separate schedule 1B for HEFA is prepared in the Balance Sheet.
- V. **Retirement Benefits:** Cumulative provisions on account of Earned Leave Encashment, Gratuity and Pension as per Actuarial Valuation amounting to Rs.117.57 Crores (Earned Leave Encashment Rs.49.71 Crores, Gratuity Rs.5.61 Crores, Pension Rs.62.25 Crores) as on 31-03-2023 have been provided for. However, the actual retirement benefits are funded by the UGC as per the

requirement on year to year basis, hence no separate fund is created for the provisions.

- 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 NPS 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 Education, 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. Accumulated balance of employees who are covered under National Pension System but could not be transferred to Pension Fund Regulatory Development Authority for want of allotment of Permanent Retirement Account Number is being exhibited in the balance sheet drawn for NPS accounts. In addition to this, NPS fund balances includes the accumulated balances of employees whose case is not finalised as to whether they have to be covered under Old Pension System or National Pension System due to administrative reasons.
- IX. The lease land acquired by the University for 30 years of lease is being written off over the period of lease.
- X. Depreciation has been provided as per the rates prescribed by MoE.
- XI. Remuneration paid to Consultants and salaries of contract staff has been grouped under respective schemes.
- XII. Interest accrued on staff loans have been accounted under the respective head of accounts.
- XIII. The Receipts & Payments Accounts in respect of GPF and NPS have been prepared separately.
- XIV. Previous year's figures have been re-grouped wherever considered necessary.


Finance Officer
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Details of land held by the University at different places in India

S.No	Name of the place of land	Details of land holding actual	Converted into acres (Approximately)	Nature of holding leased or free holding	Date of Acquisition	Lease rental payable per annum	Whether the land in the name of University or not	Encroachment if any	
1	2	3	4	5	6	7	8	9	
1.	MANUU HQs, Hyderabad, Telangana	2.00 acres	200.00 acres	Free holding	23.07.1998	---	Yes	---	
2.	MANUU, Bangalore Bangalore University, Karnataka	2.00 acres	2.00 acres	Leased	04.03.1999	@ Rs. 2000/- per annum (The Lease period is for 30 years from date of acquisition)	Yes	---	
3.	MANUU Model School, Hyd. Fatimanagar Hyderabad, Telangana	5867 sq. mtrs	1.45 acres	Free holding	09.04.2007	---	Yes	---	
4.	MANUU, Bangalore BDACA site, Bangalore, Karnataka	789.65 sq. mtrs	0.195 acres	Leased	26.09.2008	@Rs. 1565/- per annum (The Lease period is for 30 years from date of acquisition)	Yes	---	
5.	MANUU Darbhanga, Locality: Ashraf Nagar, Bihar	579.6 decimal 86.00 decimals 65.55 decimals	5.794 acres 0.859 acres 0.655 acres	Free holding Free holding Free holding	11.06.2009 08.02.2013 28.02.2013	---	Yes Yes Yes	---	
6.	MANUU Aurangabad Village: Sindon, Maharashtra	1 Hectare 60 R	4 acres	Free holding	27.01.2009	---	Yes	---	
7.	MANUU Sambhal, District: Moradabad U.P.	6.76 Acres	6.76 Acres	Free holding	18.04.2012	---	Yes	---	
8.	MANUU, Srinagar, District: Budgam Jammu & Kashmir	100 kanals	12.50 Acres	Free holding	08.10.2012	---	NQ	---	
9.	MANUU, Nuh, Mewat Majara Palari, Haryana	4 kanals 7 marlas 138.15 kanals	0.54 acres 17.27 acres	Free holding Leased	15.12.2014 27.09.2013	@Rs. 1/- per acre per annum (The Lease period is for 33 years from date of acquisition)	Yes	---	
10.	MANUU, Bhopal Madhya Pradesh State	6.44 acres	6.44 acres	Leased	25.02.2014	@Rs. 1/- per acre per annum (The Lease period is on permanent basis w.e.f. 25.02.2014)	Yes	---	
11.	MANUU, Asansol Locality : Sudi, West Bengal	502.00 decimals	5.02 acres	Free holding	20.03.2014	---	Yes	---	
12.	MANUU, Cuttack Locality : CDA Sector -13 Odisha	5.00 acres	5.00 acres	Leased	02.12.2015	The Lease period is for 99 years & free of premium from date of acquisition)	Yes	---	
13.	MANUU, Karimnagar Locality : Satavahana University Telangana	5.00 acres	5.00 acres	Free holding	08.12.2016	---	Yes	---	
14.	MANUU, Kadiapa Andhra Pradesh	10.15 acres	10.15 acres	Free holding	16.03.2017	---	Yes	---	
		Total land in Acres	283.633						

MAULANA AZAD NATIONAL URDU UNIVERSITY, HYDERABAD

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023

(Amount in Rupees)

SI.No.	RECEIPTS	Current Year	Previous Year	SI.No.	PAYMENTS	Current Year	Previous year
I	Opening Balances			I	Expenses		
a	Cash Balances	20,34,842	25,46,091	a	Establishment Expenses	1,52,72,08,650	1,41,00,71,714
b	Bank Balance	-	-	b	Academic Expenses	5,96,14,279	4,03,30,375
i	In Current accounts	51,122	51,122	c	Administrative Expenses	9,05,96,193	5,95,29,152
ii	In Deposit accounts	13,11,44,700	3,94,02,554	d	Transportation Expenses	18,44,686	7,94,644
iii	Savings accounts	59,07,19,248	84,41,96,018	e	Repairs & Maintenance	1,45,84,424	1,36,17,409
iv	In Escrow Accounts	-	3,79,80,000	f	Prior Period Expenses	2,96,61,090	3,83,38,916
II	Grants Received			II	Payments against Earmarked/Endowment Funds	3,26,69,920	4,70,01,786
a	From Government of India	-	-	III	Payments against Sponsored Projects/Schemes and Seminars	6,21,14,460	4,70,42,294
i	Salaries	1,42,75,00,000	1,11,74,94,000	IV	Payments against Sponsored Fellowships / Scholarships	21,21,986	5,50,445
ii	Recurring	41,01,00,000	29,20,00,000	V	Investments and Deposits made	-	-
iii	Non Recurring	4,75,00,000	4,50,00,000	VI	Term Deposits with Scheduled Banks	41,91,79,087	11,52,88,620
iv	Plan	-	11,90,387	VII	Expenditure on Fixed Assets and Capital Works - in - Progress	9,45,30,733	6,85,32,433
v	HRDC (ASC)	40,00,000	2,44,08,177	VIII	Other Payments including statutory payments	31,26,35,758	34,93,16,697
vi	CSSIEP	-	1,82,23,926	IX	Refunds of Grants	5,24,05,926	-
b	Subsidy received from State Government	-	-	X	Deposits and Advances	7,03,81,896	10,13,77,309
c	From International other organisations	-	-			7,59,60,000	-
d	MoE Grants for Repayment of HEFA Loan	3,41,82,000	6,83,64,000			-	-
e	MoE Grants for payment of interest on HEFA Loan	2,91,67,487	2,57,60,168			-	-
f	HEFA Loan Repayment 10%	75,96,000	75,96,000			-	-
III	Academic Receipts						
a	Distance Mode	7,28,92,446	3,48,64,816				
b	Regular mode	7,93,25,284	5,62,90,696	XI	Other Payments	-	-
IV	Receipts against Earmarked/Endowment Funds	1,30,36,725	-	a	Sundry Creditors	21,67,813	36,73,175
V	Receipts against Sponsored Projects/Schemes and Seminars	5,12,35,659	4,62,25,895	b	Other Liabilities	9,48,37,681	1,31,27,487

SI.No.	RECEIPTS	Current Year	Previous Year	SI.No.	PAYMENTS	Current Year	Previous year
VI	Receipts against sponsored Scholarships	25,04,047	6,47,467	c	Pre paid expenses	1,13,774	90,926
VII	Income on investments from Earmarked/Endowment funds	-	-	d	Inter Unit Fund Transfer	37,66,40,837	30,63,07,613
a		373	10,16,420	e	Guest House payments	-	-
b	Other investments	-	31,75,543	f	Staff recoveries discharged- Terminal benefits paid to employees received from third parties	-	-
VIII	Interest received on	-	0	g	Bank Charges	25,173	85
a	Bank Deposits	51,41,858	-	h	State Cheques	89,100	-
b	Loans and Advances	-	6,430	i	Refund of Fees	-	-
c	Savings accounts	94,11,591	2,05,79,043	j	Refund of Interest	9,28,854	12,27,045
IX	Investments encashed	-	-	k	Other Payments	7,97,46,398	2,51,67,189
X	Term Deposits with Scheduled Banks encashed	23,33,11,362	12,94,19,494	l	HEFA Repayment of loan - MANUU	-	1,13,94,000
XI	Other Income	-	-	m	HEFA Repayment of loan - MoE	-	10,25,46,000
a	Other Income	1,72,04,816	1,09,21,403	n	HEFA payment of Interest - MoE	-	75,96,000
b	Prior Period Income	41,26,333	5,451			-	-
XII	Deposits and Advances	3,51,98,026	3,16,71,942			-	-
XIII	Miscellaneous Receipts including Statutory Receipts	29,32,64,425	26,54,34,458			-	-
XIV	Any Other Receipts	-	-			-	-
a	Sundry Creditors	6,97,814	3,96,200			-	-
b	Other Liabilities	1,27,29,579	1,67,99,655	XI	Closing balances	-	-
c	Other deposits and recoveries	67,79,049	-	a	Cash in hand	27,61,677	20,34,842
d	Retirement benefits	28,79,976	12,91,964	b	Bank balances	-	-
e	Inter Unit Fund Transfer	37,15,20,403	34,27,97,909	i	In Current Accounts	283	51,122
f	State Cheques	2,72,674	89,800	ii	In Savings Accounts	21,53,96,150	59,07,19,248
g	Guest House receipts	-	-	iii	In Deposit Accounts	27,42,15,588	13,11,44,700
h	Other Receipts	6,177	1,50,219	iv	In Escrow Accounts	37,98,120	-
i	HRDC (ASC) Receipts	6,96,520	8,73,978			-	-
	TOTAL	3,89,62,30,536	3,48,68,71,226		TOTAL	3,89,62,30,536	3,48,68,71,226

Finance Officer

MAULANA AZAD NATIONAL URDU UNIVERSITY, HYDERABAD
Receipts and Payments statement of GPF Fund for the Year 2022-23

(Amount in Rupees)

Particulars	Amount	Amount
Opening Balance	2,48,28,137	2,48,28,137
ADD Receipts		
Contribution received during the year	1,55,09,464	
Advances recovered	17,28,521	
Interest received on FDRs/RBI Bonds	8,80,000	
Normal Interest	1,73,790	
FDRs/RBI Bonds Encashment	-	
Total Receipts		1,82,91,775
Grand Total		4,31,19,912
Less Payments		
Part/Final withdrawal	76,32,000	
Final Withdrawal (Retirement)	30,73,642	
Advances	18,57,000	
FDRs/RBI Bond Investment	2,74,00,000	
Payables (Others)		
Total Payments		3,99,62,642
Closing Balance		31,57,270
Grand Total		4,31,19,912


Finance Officer


MAULANA AZAD NATIONAL URDU UNIVERSITY, HYDERABAD
Income and Expenditure account of GPF Fund for the year 2022-23

(Amount in Rupees)

Expenditure	Amount	Income	Amount
Accrued Interest written back	16,11,394	Interest Received on FDRs/RBI Bonds	8,80,000
Bank Charges		Normal Interest	1,73,790
Chargeable Interest	42,22,007	Accrued Interest	82,334
Surplus		Deficit	46,97,277
Total	58,33,401	Total	58,33,401

Balance Sheet of the GPF Fund as on 31-03-2023

(Amount in Rupees)

Liabilities	Amount	Assets	Amount
Opening Balance of the fund	6,10,71,419	Opening Balance Cash	2,48,28,137
ADD :		ADD: Cash receipts during the year	1,82,91,775
Subscription made during the year	1,55,09,464	LESS: Cash Payment during the year	3,99,62,642
Advances recovered during the year	17,28,521	Closing Balance of cash	31,57,270
Chargeable interest for the year	42,22,007	Opening Balance of Investments	3,11,00,000
		ADD: Investments made during the year	2,74,00,000
Less:		LESS: Investments encashed during the year	-
Withdrawals made during the year	1,07,05,642	Closing Balance of Investments	5,85,00,000
Advances made	18,57,000	Accrued Interest	82,334
Closing Balance of the Fund	6,99,68,769	Deficit	46,97,277.00
		LESS: Surplus brought forward	35,31,888.00
			82,29,165.00
Total	6,99,68,769	Total	6,99,68,769


 कुलपति / Vice-Chancellor
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 Finance Officer
 वित्त अधिकारी / Finance Officer
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MAULANA AZAD NATIONAL URDU UNIVERSITY, HYDERABAD
Receipts and Payments statement of NPS Fund for the Year 2022-23

(Amount in Rupees)

Particulars	Amount	Amount
Opening Balance	6,83,08,958	6,83,08,958
ADD Receipts		
Employee's contribution (10%)	4,97,36,168	
Employer's contribution (14%)	17,28,95,606	
Interest on FDRs/RBI Bonds	23,69,085	
Normal Interest	16,38,585	
FDs Encashed	5,69,97,263	
Other Liability	20,57,362	
Total Receipts		28,56,94,069
Grand Total		35,40,03,027
Less Payments		
Paid to PFRDA and to employees	22,59,31,731	
FDs Invested	12,47,00,000	
Bank Charges and Other Payments	189	
Total Payments		35,06,31,920
Closing Balance		33,71,107
Grand Total		35,40,03,027



Finance Officer



MAULANA AZAD NATIONAL URDU UNIVERSITY, HYDERABAD

Income and Expenditure account of NPS Fund for the year 2022-23

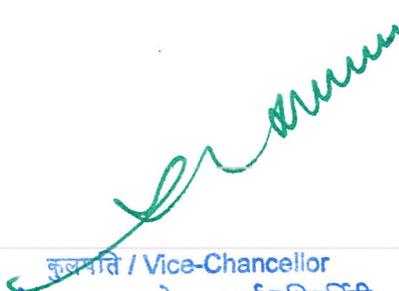
(Amount in Rupees)

Expenditure	Amount	Income	Amount
Accrued Interest written back	46,25,906.00	Income from investments	23,69,085.00
Chargeable Interest	-	Accrued interest	45,13,668.00
Professional Fee & Other Expenditure	189.00	Normal Interest	16,38,585.00
Surplus of Income over Expenditure	38,95,243.00	Excess of Expenditure over Income	-
Total	85,21,338.00	Total	85,21,338.00

Balancesheet of the NPS Fund as on 31-03-2023

(Amount in Rupees)

Liabilities	Amount	Assets	Amount
		A) Cash	
Opening Balance of the fund	10,91,24,726.00	Opeing Balance of Cash	6,83,08,958.00
Add: Adjustments of previous year	-	Receipts during the year	28,56,94,069.00
Add: Subscriptions made during the year	22,26,31,774.00	Payments during the year	35,06,31,920.00
Less: Payments made out of the fund	22,59,31,731.00	Closing Balance	33,71,107.00
Balance of the fund before interest	10,58,24,769.00	B) Investments	
Add: Chargeable interest	-	Opeing Balance of Investments	10,10,43,535.00
Closing Balance of the Fund	10,58,24,769.00	Investments Made during the Year	12,47,00,000.00
Surplus	38,95,243.00	Investments Encashed during the year	5,69,97,263.00
Surplus brought forward	6,37,90,366.00	Closing Balance	16,87,46,272.00
Payable to Other Funds	30,53,814.00	Accrued interest	45,13,668.00
Payable to Salaries Account	66,855.00		
Total	17,66,31,047.00	Total	17,66,31,047.00


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