

**National Council of Educational
Research and Training**
ANNUAL ACCOUNTS
2006-2007

**National Council of Educational
Research and Training
ANNUAL ACCOUNTS
2006-2007**



**राष्ट्रीय शैक्षिक अनुसंधान और प्रशिक्षण परिषद्
NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING**

November 2007

Kartika 1929

PD 5H ST

© National Council of Educational Research and Training, 2007

OFFICES OF THE PUBLICATION DEPARTMENT, NCERT

NCERT Campus
Sri Aurobindo Marg
New Delhi 110 016

108, 100 Feet Road
Hosdakere Halli Extension
Banashankari III Stage
Bangalore 560 085

Navjivan Trust Building
P.O.Navjivan
Ahmedabad 380 014

CWC Campus
Opp. Dhankal Bus Stop
Panihati
Kolkata 700 114

CWC Complex
Maligaon
Guwahati 781 021

Published by the Secretary, National Council of Educational Research and Training, Sri Aurobindo Marg, New Delhi 110 016 and printed

.....

Contents

I	Balance Sheet (Liabilities)	1
II	Balance Sheet (Assets)	2
III	Income and Expenditure	3
IV	Schedules :	
1.	Part-1 Assets Acquired out of Government Grants	4
	Part-2 Assets Created out of Specific Grants	4
	Part-3 Gifted Assets	4
2.	Sundry Debtors	5
3.	Loans and Advances	5
4.	Unit-wise Closing Bank Balances as on 31-03-2007	6
5.	Income from Sales of Books/Science Kits	7
6.	Grants received form MHRD, Govt. of India	7
7.	Income (Interest) from Investments	7
8.	Income from interest earned on Loans & Advances and Saving Bank A/c	7
9.	Other Incomes	7
10.	Establishment Expenses	8
11.	Administrative Expenses	8
12.	Programme Expenses	8
13.	Statement of Income & Expenditure on Publications	9
14.	Receipts and Payments Account of Specific Grants	10-13
V	Unit-wise Closing Stock of Assets	14
VI	Receipts & Payments Account of the Council for the Year 2006-07	15-17
VII	Receipts & Payments Account in r/o Defined New Pension Scheme for the year 2006-07	18
VIII	Utilisation Certificate of Grants (Non-Plan and Plan) Received from the Ministry of HRD, Govt. of India	19
IX	Significant Accounting Policies and Notes on Accounts	20-21

National Council of Educational Research and Training
Balance Sheet as on 31 March 2007

Amount in Rs

Liabilities	As on 31-03-2007	As on 31-03-2006
(A) CAPITAL FUND		
(1) Reserve for Gifted Assets t/s to Capital Fund	6,329,658	6,785,874
(2) Balance of Income and Expenditure A/c t/s	2,867,377,879	2,238,091,742
(3) Reserve utilised for Fixed Assets out of Specific Grants	28,474,471	35,593,089
(B) OTHER LIABILITIES		
(1) Outstanding Liability in r/o paper	29,442,767	1,879,911
(2) Earnest Money & Security Deposit	6,871,919	19,102,870
(3) Caution Money	1,103,054	1,178,102
(4) Other Deposits	4,508,398	4,777,412
(5) Advance Receipts — Science Kits	553,055	4,556,112
(6) Group Insurance Scheme	1,420,424	1,589,167
(7) Thrift & Credit Society	10,753	16,013
(8) Specific Projects	45,553,649	106,540,089
(9) Accumulation of Funds		
(a) GPF	537,949,707	510,668,220
(b) CPF	20,462,239	23,213,656
(10) Income Tax	306,400	372,841
(11) SOR/PLI/LIC/Misc. Remittances	6,474,056	2,930,228
(12) Printing Charges	57,137,863	20,432,008
(13) Sales Tax in r/o Science Kits	58,862	388
(14) Employee's contribution under Tier-I (DNPS)	40,423	23,283
(15) Defined New Pension Scheme A/c No.30004257450	-	1,344,910
(16) O/s Liability in r/o Books and Periodicals	17,778,484	7,993,534
	<u>3,631,854,061</u>	<u>2,987,089,449</u>

Sd/-
Chief Accounts Officer
NCERT, New Delhi 110 016

Sd/-
Secretary
NCERT, New Delhi 110 016

National Council of Educational Research and Training
Balance Sheet as on 31 March 2007

Amount in Rs

Assets	As on 31-03-2007	As on 31-03-2006
(A) FIXED ASSETS (Schedule 1)		
After charging depreciation		
(1) Acquired out of Govt. Grants	411,341,814	410,633,230
(2) Fixed Assets Created Out of Specific Grants	28,474,471	35,593,089
(3) Gifted Assets	6,329,658	6,785,874
(B) INVESTMENTS		
(1) Long Term Investments	534,938,906	529,938,906
(2) Short Term Investments	1,050,000,000	800,000,000
(C) CURRENT ASSETS, LOANS, ADVANCES, ETC.		
(a) Inventories		
(1) Books and Periodicals	634,336,807	344,215,548
(2) Paper	197,515,038	251,614,082
(3) Science Kits	2,387,483	4,655,655
(b) Sundry Debtors (Schedule 2)	9,089,730	9,089,730
(c) Loans, Advances and other assets (Schedule 3)	285,786,200	248,779,649
(d) Accrued interest on Long Term Investment	22,117,298	10,035,594
(e) Accrued interest on Short Term Investment	49,222,329	16,107,260
(f) Prepaid Expenses	324,952	115,016
(g) Defined New Pension Scheme A/c No.30004257450	-	1,344,910
(D) CASH AND BANK BALANCES (Schedule 4)		
(1) Cash in hand and bank	394,289,375	314,180,906
(2) Funds in transit	5,700,000	4,000,000
GRAND TOTAL	<u>3,631,854,061</u>	<u>2,987,089,449</u>

Sd/-
Chief Accounts Officer
NCERT, New Delhi 110 016

Sd/-
Secretary
NCERT, New Delhi 110 016

National Council of Educational Research and Training
Income & Expenditure Account for the year ending 31 March 2007

Amount in Rs

Income	Schedule Number	Current year 2006-07	Previous year 2005-06
I. Income from Sales	5	1,130,908,836	775,115,023
II. Grants received from Govt. of India, MHRD	6	920,814,798	751,300,000
III. Fees/Subscription		6,155,966	7,123,248
IV. Income from Investments	7	113,873,383	87,510,013
V. Interest Earned	8	3,873,690	5,108,603
VI. Other Income	9	30,525,624	27,743,349
VII. Increase in Stock of Science Kits		-	1,568,861
VIII. Liability in r/o paper reduced/sponged		1,040,681	-
IX. Royalty		7,567,679	3,704,480
Total (A)		2,214,760,657	1,659,173,577
EXPENDITURE			
I. Establishment Expenses	10	634,116,546	600,209,865
II. Other Administrative Expenses, etc.	11	223,144,718	258,893,091
III. Programme Expenses	12	208,025,525	112,944,142
IV. Programme (Publication Department)	13	446,386,973	368,632,176
V. Depreciation		38,934,063	40,758,152
VI. Increase in liability in r/o printing		36,705,855	5,203,838
VII. Decrease in stock of Science Kits		2,268,172	-
VIII. Write off the loss in r/o RIE Bhopal due to theft		-	27,567
IX. Reduction in Assets due to disposal		66,763	4,098,570
Total (B)		1,589,648,615	1,390,767,401
<i>Balance being excess of Income over Expenditure (A-B) t/s to Capital Fund</i>		625,112,042	268,406,176

Sd/-
Chief Accounts Officer
NCERT, New Delhi 110 016

Sd/-
Secretary
NCERT, New Delhi 110 016

SCHEDULE OF FIXED ASSETS AS ON 31 MARCH 2007

Part - 1 Assets Acquired out of Govt.Grants

Schedule 1

Amount in RS

	Gross Block				Depreciation				Net Block		
	As at 1st April 2006	Additions/ Adjustments during the year	Deductions/ Adjustments during the year	As at 31 March 2007 (1+2-3)	Rate of Dep.	For the year	Deductions/ Adjustments during the year	Upto 31 March 2007 (6+7-8)	As at 31 March 2007 (4-9)	As at 31 March 2006	
	1	2	3	4	5	7	8	9	10	11	
Land	24,028,280	-	-	24,028,280	-	-	-	-	24,028,280	24,028,280	
Building	270,694,521	16,042,269	-	286,736,790	5%	802,113	-	14,336,840	272,399,949	270,694,521	
Equipment & Appt.	32,231,204	12,066,556	2,633,147	41,664,613	15%	1,809,983	394,972	6,249,692	35,414,921	32,231,204	
Office Equip.	12,440,154	315,394	-	12,755,548	15%	47,309	-	1,913,333	10,842,215	12,440,154	
Fur. & Fixtures	26,112,790	1,971,917	(3,401,000)	31,485,707	10%	197,192	(340,100)	3,148,571	28,337,136	26,112,790	
Comp./Peripheral	10,840,437	3,038,501	792,000	13,086,938	40%	1,215,400	316,800	5,234,776	7,852,162	10,840,437	
Plant & Machinery	2,141,990	-	-	2,141,990	20%	428,398	-	428,398	1,713,592	2,141,990	
Vehicle & Transport	4,450,779	-	-	4,450,779	20%	890,156	-	890,156	3,560,623	4,450,779	
Lib. Books	26,791,217	6,200,606	26,369	32,965,454	20%	1,240,121	5,274	6,593,091	26,372,363	26,791,217	
Misc. Stores	815,616	61,227	12,260	864,583	15%	9,184	1,839	129,687	734,896	815,616	
Utencils	86,243	12,940	3,987	95,196	10%	1,294	399	9,519	85,677	86,243	
Total	410,633,230	39,709,410	66,763	450,275,877		5,322,596	379,184	38,934,063	411,341,814	410,633,230	

Part - 2 Assets created out of Specific Grant

Particulars	Gross Block				Reduced by 20%			Net Block	
	As at 1st April 2006	Additions/ Adjustments during the year	Deductions/ Adjustments during the year	As at 31 March 2007 (1+2-3)				As at 31 March 2007 (4-5)	As at 31 March 2006
	1	2	3	4				6	7
Assets acquired out of Specific Grants	35,593,089	-	-	35,593,089			7,118,618	28,474,471	35,593,089

Part - 3 Gifted Assets

Particulars	Gross Block				Reduced by 20%			Net Block	
	As at 1st April 2006	Additions/ Adjustments during the year	Deductions/ Adjustments during the year	As at 31 March 2007 (1+2-3)				As at 31 March 2007 (4-5)	As at 31 March 2006
	1	2	3	4				6	7
Gifted Assets	6,785,874	1,126,199	-	7,912,073			1,582,415	6,329,658	6,785,874
							20% of Column no.4		

Sd/-
Chief Accounts Officer
NCERT, New Delhi 110 016

Sd/-
Secretary
NCERT, New Delhi 110 016

National Council of Educational Research and Training

SUNDRY DEBTORS

Schedule 2

	As on 31-03-2007	As on 31-03-2006
1) Credits Sales with Directorate of Publication Department & Urdu Academy	4,896,684	4,896,684
2) Credit Sales (other than DPD)	179,865	179,865
3) Dues from J&K Govt. (PD)	310,792	310,792
4) Royalty (PD)	42,429	42,429
5) Books supplied to CBSE	3,659,960	3,659,960
	9,089,730	9,089,730

LOANS AND ADVANCES

Schedule 3

	As on 31-03-2007	As on 31-03-2006
Motor Car/Scooter/Computer adv.	6,241,829	7,286,259
Cycle Advance	78,441	95,296
House Building Advance	17,420,582	17,248,024
Fan Advance	1,826	4,141
Contingent Advance	52,913	43,913
Warm Cloth advance	900	900
Deposit with DVB	115,250	115,250
GPF/CPF Remittance	22,661	31,161
Court Attachment	23,400,000	23,400,000
Specific Projects	2,417,205	2,357,001
Advances/deposits with CPWD	196,034,593	157,301,932
Advances/deposits with ISRO & NICSI	40,000,000	40,895,772
Total	285,786,200	248,779,649

Sd/-
Chief Accounts Officer
NCERT, New Delhi 110 016

Sd/-
Secretary
NCERT, New Delhi 110 016

National Council of Educational Research and Training
Unit-wise Closing Bank Balances as on 31-03-2007

Schedule 4

Amount in Rs

Sl. No.	Unit	Amount
1.	NCERT Headquarter	175,935,996.24
2.	RIE Ajmer	4,750,561.95
3.	RIE Bhopal	5,851,281.98
4.	RIE Bhubaneswar	9,670,863.63
5.	RIE Mysore	2,176,429.37
6.	NERIE Shillong	899,387.35
7.	CIET	3,717,866.59
8.	Publication Department	185,981,944.77
9.	PSSCIVE Bhopal	5,305,042.67
Total		394,289,374.55

Sd/-
Chief Accounts Officer
NCERT, New Delhi 110 016

Sd/-
Secretary
NCERT, New Delhi 110 016

National Council of Educational Research and Training
Income from Sales for the year 2006-07

Schedule 5

	Amount in Rs
i) Books & Periodicals	1,126,957,705
ii) Sale proceed of Science Kits	3,951,131
	1,130,908,836

Schedule 6

Grant received from Govt. of India, MHRD

i) Non-Plan	590,300,000
ii) Plan	330,514,798
	920,814,798

Schedule 7

Income from Investments for the year 2006-07

i) Interest on Long Term Investment	30,038,421
<i>Less</i> Accrued Interest for the year 05-06	10,035,594
<i>Add</i> Accrued Interest for the year 06-07	22,117,298
	42,120,125
ii) Interest on Short Term Investment	38,638,189
<i>Less</i> Accrued Interest for the year 05-06	16,107,260
<i>Add</i> Accrued Interest for the year 06-07	49,222,329
	71,753,258

Total i+ii **113,873,383**

Schedule 8

Income from interest earned on Loans & Advances and Saving Bank A/c

i) Interest on Loans and Advances	1,843,225
ii) Interest on Saving Bank A/c	2,030,465
	3,873,690

Schedule 9

Other Incomes for the year 2006-2007

i) Rent of Council's Building	8,786,409
ii) Leave Salary & Pension Contribution	1,007,602
iii) Central Govt. Health Scheme	1,617,097
iv) Misc.	18,698,127
v) RTI Act	1,640
vi) Death Relief Scheme	414,749
	30,525,624

Sd/-
Chief Accounts Officer
NCERT, New Delhi 110 016

Sd/-
Secretary
NCERT, New Delhi 110 016

National Council of Educational Research and Training
Establishment Expenses for the year 2006-07

Schedule 10

	Non - plan	Plan
a) Salary & Wages	281,032,634	5,042,716
b) Allowances	157,613,557	3,639,098
c) Staff Welfare Expenses		
Death Relief Scheme	282,000	
Deposit Link Insurance Scheme	19,882	
d) Pension & DCRG	186,486,659	
	625,434,732	8,681,814

Other Administrative Expenses for the year 2006-07

Schedule 11

	Non-plan	Plan
a) Other Charges	129,118,558	128,908,622
(Rent rates & Taxes, Electricity & Water charges, Postage, Telephone, Stationary, maintenance of Vehicles, Liveries, Printing, Hospitality & Entertainment, Books & periodicals, Welfare, Misc.D.W/ Conveyance charges, Petrol & Mobil Oil, Weather charges)		1,141,036
Add prepaid Expenses for 2005-06	115,016	
Less Prepaid Expenses for 2006-07	324,952	
b) Council's matching contribution towards DNPS	1,936,478	
c) Repairs & Maintenance of office equip.	1,004,813	
d) Repairs & Maintenance of Council buldg	23,773,445	
e) Audit Fees	202,925	
f) Advertisement	6,236,140	
g) Central Govt. Health Scheme	11,462,068	
h) Leave Salary Pension Contribution	1,225,783	
i) Property Tax	3,594,186	
j) Legal Fee	62,307	
k) GPF Interest	39,584,412	
l) Misc. Payment	1,481,154	
m) Intt. on employee con.& matching con. Under Tier-I	358,334	
n) CPF interest & on Council's share	2,173,015	
	222,003,682	1,141,036

Programme Expenses for the year 2006-07

Schedule 12

	Non - plan	Plan
a) Publications	653,805,651	-
b) Programmes (others)	39,576,035	176,714,672
Less adv. Given to CPWD	-	836,646
Less capitalised	-	7,428,536
	693,381,686	168,449,490

Sd/-
Chief Accounts Officer
NCERT, New Delhi 110 016

Sd/-
Secretary
NCERT, New Delhi 110 016

National Council of Educational Research and Training
Statement Showing Income and Expenditure on Publication
(Other than Salary and Allowances)

Schedule 13
Amount in Rs

Part-A

Paper Account

To Opening Balance	251,614,082	By transfer to book A/c	612,335,219
To Purchase	558,236,175	By Closing stock	197,515,038
	809,850,257		809,850,257

Part-B

Book Account

To Opening Balance	344,215,548	By balance t/s to I&E A/c	446,386,973
To Paper used	612,335,219	By Closing Balance	634,336,807
To Printing Charges	116,076,938		
To Remuneration	8,096,075		
	1,080,723,780		1,080,723,780

Part-C

Total Expenditure on Publication Programmes for the year 2006-07

Total payment made for the purchase of paper	529,632,638
Printing charges	116,076,938
Remuneration	8,096,075
	653,805,651

Sd/-
Chief Accounts Officer
 NCERT, New Delhi 110 016

Sd/-
Secretary
 NCERT, New Delhi 110 016

National Council of Educational Research and Training
**Receipts and Payment Account of Specific Grants received by the Council
from various organisation during 2006-2007**

Schedule 14
Amount in Rs

Receipts						Payments		
No.	Name of Project	Sponsoring Agency and Details of Contract	Opening Balance	Grants	Refunds	Total	Expenditure during the year	Closing Balance
CREDITORS								
1.	Assistance under experimental and innovation proeject for education of elementary stage including KFE	MHRD	442,817.00	00.0	0.00	442,817.0	442,817.00	0.00
2.	Population Edu. (PEP)	MHRD	1,959,054.70	0.00	441,611.00	2,400,665.70	1,322,434.00	1,078,231.70
3.	PMOST	MHRD	8,573,246.37	0.00	0.00	8,573,246.37	8,573,246.37	0.00
4.	Implementation of Improvement of Science Education in School	MHRD	260,569.30	0.00	0.00	260,569.30	0.00	260,569.30
5.	Scheme of Assistance to Voluntary Agencies for Non - formal Education for Elementary Age Group Children under the Programme of Universalisation of Elementary Education	JET	681,372.00	0.00	0.00	681,372.00	0.00	681,372.00
6.	Pre-sanction appraisal of applications submitted by Voluntary Agencies for Elementary age group Children under the programme of Universalisation of Elementary Education	MHRD	644,128.35	0.00	0.00	644,128.35	0.00	644,128.35
7.	School Teacher Training Programme through NCERT at RCEAjmer	M/S & T	172,808.00	0.00	0.00	172,808.00	0.00	172,808.00
8.	Study Project (DPEP)	MHRD	555,163.00	0.00	0.00	555,163.00	0.00	555,163.00
9.	Grant-in-aid to NCERT during 1993-94 for implementation of Special Orientation Programme for Teachers	MHRD	7,830,223.37	0.00	0.00	7,830,223.37	709.00	7,829,514.37
10.	Scheme of Assistance for strengthening Cultural Values in Education	MHRD	449,619.00	0.00	0.00	449,619.00	0.00	449,619.00
11.	Financial Assistance for purchase of equipments for PSSCIVE at Bhopal	MHRD	22,217.00	0.00	0.00	22,217.00	0.00	22,217.00
12.	Financial Assistance for land development etc. of site for PSSCIVE building at Biduai Village, Bhopal	MHRD	1,318,997.00	0.00	581,060.00	1,900,057.00	1,900,057.00	0.00
13.	A study of reasons for law enrolment of SC girls in States of Bihar, M.P., Rajasthan and U.P.	Min. of Welfare	18,472.00	0.00	0.00	18,472.00	0.00	18,472.00

		Receipts				Payments		
<i>No.</i>	<i>Name of Project</i>	<i>Sponsoring Agency and Details of Contract</i>	<i>Opening Balance</i>	<i>Grants</i>	<i>Refunds</i>	<i>Total</i>	<i>Expenditure during the year</i>	<i>Closing Balance</i>
14.	Development of curriculum/ text book instructional material during 1994-95 training workshops and 3 advocasuy company	MHRD	1,978.00	0.00	0.00	1,978.00	0.00	1,978.00
15.	Additional equipments for CIET/SIETs	MHRD	9,879,636.00	0.00	0.00	9,879,636.00	9,879,636.00	0.00
16.	Utilisation of Interactive Technology in the training of Primary School Teachers under SOPT	MHRD	1,718,839.00	0.00	0.00	1,718,839.00	1,718,839.00	0.00
17.	Replacement of U-Matic Equipments with BETA Systems Equipment and CCD Cameras for CIET/SIETs	MHRD	27,513,791.00	0.00	0.00	27,513,791.00	27,513,791.00	0.00
18.	Evaluation of the Scheme for strengthening of boarding facilities for girls students of Sec. and Hr. Sec. Schools	MHRD	91,664.00	0.00	0.00	91,664.00	0.00	91,664.00
19.	Inservice Primary Teachers training through Interactive television (IPVT-ITV)	MHRD	22,957,891.00	0.00	3,774,359.00	26,732,250.00	3,774,359.00	22,957,891.00
20.	An impact Evaluation Study of the Centrally Sponsored Scheme of Educational Technology	MHRD	1,366.00	0.00	0.00	1,366.00	0.00	1,366.00
21.	Central Plan Scheme - Development of Sanskrit Edu. release of Central grant in aid during 1999-00 to NCERT for training of Sanskrit through Sanskrit for 5 years	MHRD	3,134,686.00	0.00	321,910.00	3,456,596.00	1,541,798.00	1,914,798.00
22.	International Centre for Special needs Education	MHRD	3,856.00	0.00	0.00	3,856.00	0.00	3,856.00
23.	Migration background paper payment pilot project in Culture on Peace and Migration Education	UNESCO	84,577.00	0.00	0.00	84,577.00	0.00	84,577.00
24.	Scheme of Assistance under experimental innovative prog. grant voluntary agencies	MHRD	1,227,429.00	0.00	0.00	1,227,429.00	300,000.00	927,429.00
25.	Scheme of Studies Seminars Evaluation etc. for implementation of edu. Policy - Sarva Siksha Abhiyan	MHRD	950,716.00	7,354,587.00	1,176,907.00	9,482,210.00	7,664,138.00	1,818,072.00

		Receipts				Payments		
<i>No.</i>	<i>Name of Project</i>	<i>Sponsoring Agency and Details of Contract</i>	<i>Opening Balance</i>	<i>Grants</i>	<i>Refunds</i>	<i>Total</i>	<i>Expenditure during the year</i>	<i>Closing Balance</i>
26	National Workshop on Integration Migration Edu. into Social Science Curriculum	UNESCO	195,959.00	0.00	0.00	195,959.00	0.00	195,959.00
27	Preparatory meeting for training programmes on management of curriculum charges and education planning and management from 10.01.2001 to 28.01.2001	UNESCO	1,486,207.00	0.00	0.00	1,486,207.00	581,060.00	905,147.00
28.	Setting of renewal of energy park	GOI Min. of non-conventional energy source	230.00	0.00	0.00	230.00	-	230.00
29.	Financial Assistance to various SCERT Boards of school edu. for organising seminars meeting etc. on NCERT's Curriculum Framework for school edu.	MHRD	92,018.00	0.00	0.00	92,018.00	0.00	92,018.00
30	Hongkong & Shanghai Banking Corporation Ltd.	HK&S	24,765.49	0	0.00	24,765.49	-	24,765.49
31.	For undertaking study to review the functioning district resource units	MHRD	167,178.00	-	166,640.00	333,818.00	333,280.00	538.00
32.	Overseas Bank		2,524,466.00	-	-	2,524,466.00	-	2,524,466.00
33.	Baseline Achievement Survey under DPEP	MHRD	547,837.00	-	-	547,837.00	114,357.00	433,480.00
34.	IIEP Navodaya Vidyalaya case study	UNDP/ UNESCO	103,726.00	-	-	103,726.00	-	103,726.00
35.	Planning & Managing Inclusive Education in the Indian Context	UNESCO	54,735.00	-	-	54,735.00	-	54,735.00
36.	For conduct the Study of IASE	MHRD	260,681.00	-	-	260,681.00	259,981.00	700.00
37.	COL-NCERT joint w/shop	common-wealth	35,972.00	-	-	35,972.00	-	35,972.00
38.	Study visit for Afghan teacher training from 12-23/9/04 under the Mobile Trg Team (MTT)	UNESCO	26,045.00	-	-	26,045.00	-	26,045.00
39	Nigerian delegation	UNESCO	22,629.00	-	-	22,629.00	-	22,629.00
40	Edul Interventions on Adol-scence Reproduction & Sexual Health in School (ARSH)	MHRD	489,029.00	-	-	489,029.00	10,806.00	478,223.00
41	Irani delegation study of Human Rights	UNDP	13,496.00	-	-	13,496.00	-	13,496.00
42.	Mid-term Survey Class V DEME (SSA)	MHRD	10,000,000.00	-	332,935.00	10,332,935.00	9,205,141.00	1,127,794.00
Total			106,540,089.58	7,354,587.00	6,795,422.00	120,690,098.58	75,136,449.37	45,553,649.21

Receipts					Payments			
No.	Name of Project	Sponsoring Agency and Details of Contract	Opening Balance	Grants	Refunds	Total	Expenditure during the year	Closing Balance
DEBTORS								
1.	ICSSR Project	ICSSR	7,294.00	0.00	0.00	7,294.00	0.00	7,294.00
2.	Training of Teachers from Afghanistan in the field of low cost material	UNDP	5,348.00	0.00	0.00	5,348.00	0.00	5,348.00
3.	Advanced Level Workshop on Universalisation of Primary Education of National/ Substantial level	APEID	22,793.00	0.00	0.00	22,793.00	0.00	22,793.00
4.	Adoption of NFE in six states		1,419,834.00	0.00	0.00	1,419,834.00	0.00	1,419,834.00
5.	Govind Ballabh Pant Project		9,860.00	0.00	0.00	9,860.00	0.00	9,860.00
6.	Meeting of the Working Group on formulation of Design for the national component of DPEP	MHRD	2,193.00	0.00	0.00	2,193.00	0.00	2,193.00
7.	Development of Teaching Learning Material for NFE in Hindi (1995-96)	-	191,100.00	0.00	0.00	191,100.00	0.00	191,100.00
8.	Finance Assistance for Conducting Scost Training Programmes for Teachers at PSSCIVE	MHRD	4,584.00	0.00	0.00	4,584.00	0.00	4,584.00
9.	Production of ETV Programme for telecast on DD III freedom channel during (CIET) 1996-97	MHRD	444,600.00	0.00	0.00	444,600.00	0.00	444,600.00
10.	Insat Programme for CIET	MHRD	249,395.00	0.00	0.00	249,395.00	0.00	249,395.00
11.	Financial Assistance for land development for PSSCIVE building	MHRD	0.00	0.00	0.00	0.00	60,204.00	60,204.00
Total			2,357,001.00	0.00	0.00	2,357,001.00	60,204.00	2,417,205.00

Utilisation Certificate for Specific Projects

Certified that the grants received have been utilised for the purpose meant for and conditions attached thereto have been duly fulfilled.

Sd/-
Chief Accounts Officer
NCERT, New Delhi 110 016

Sd/-
Secretary
NCERT, New Delhi 110 016

**National Council of Educational Research and Training
Unit-wise Closing Stock of Assets as on 31-03-2007**

Units	Land	Building	Equip. & Appt.	Office Equip.	Furniture & Fixtures	Computer peripheral	Plant & Machinery	Vehicle & Transport	Library Books	Misc. Stores	Utencils	Total
RIEs												
Ajmer	-	24,662,049	1,921,719	3,117,946	3,108,203	84,730	-	420,566	2,721,374	134,378	-	36,170,965
Bhopal	1,395,704	20,136,925	4,898,111	224,668	1,329,224	203,186	-	452,463	975,104	243,639	11,556	29,870,580
Bhubneswar	-	38,271,434	2,248,193	2,082,215	3,159,245	357,803	245,586	477,668	1,396,057	97,842	43,162	48,379,205
Mysore	-	29,621,664	2,490,422	2,611,228	3,747,949	371,847	399,358	199,480	1,012,747	3,386	12,350	40,470,431
Shillong	1,567,607	-	1,106,098	23,312	290,448	537,463	738	237,831	94,445	-	18,609	3,876,551
FSSCIVE	-	-	-	923,778	2,472,680	169,870	-	195,196	228,402	-	-	3,989,926
CIET	-	-	11,365,518	1,859,069	1,879,142	7,903	-	193,799	329,697	254,991	-	15,890,119
Pub. Deptt.	-	-	548,856	-	215,269	-	-	-	-	-	-	764,125
Hgr.												
DLDI	-	-	-	-	-	-	-	-	19,317,892	-	-	19,317,892
W/Deptt.	-	-	174,171	-	-	-	1,067,910	-	-	-	-	1,242,081
S&S - I	-	-	10,494,542	-	12,134,973	3,907,890	-	1,383,619	-	-	-	27,921,024
C&W Sec	21,064,969	159,707,877	-	-	-	-	-	-	-	-	-	180,772,846
DES&DP	-	-	37,572	-	-	-	-	-	-	-	-	37,572
DEPFE	-	-	-	-	-	-	-	-	236,198	-	-	236,198
DCETA	-	-	-	-	-	2,211,471	-	-	-	-	-	2,211,471
DESSH	-	-	-	-	-	-	-	-	8,724	660	-	9,384
DOL									51,725			51,725
S&S-I			129,719									129,719
Total	24,028,280	272,399,949	35,414,921	10,842,216	28,337,133	7,852,163	1,713,592	3,560,622	26,372,365	734,896	85,677	411,341,814

Sd/-
Chief Accounts Officer
NCERT, New Delhi 110 016

Sd/-
Secretary
NCERT, New Delhi 110 016

National Council of Educational Research and Training
Receipts and Payments Account for the year ending 31 March 2007

		Amount in Rs		Amount in Rs	
Receipts	Current Year 2006-07	Previous Year 2005-06	Payments	Current Year 2006-07	Previous Year 2005-06
I. Opening Balances					
a) Cash in Hand and at Bank	314,180,906	251,849,602	I. Expenses		
b) Funds in transit	4,000,000	10,000,000	A) Establishment Exp.		
	318,180,906	261,849,602	a) Salary and Wages		
			Non-Plan		
			i) Pay of Officers	140,879,816	140,721,930
			ii) Pay of Est.	139,273,450	134,652,289
			iii) Scholarship Fellowship Plan	879,368	921,295
II. Grants Received				281,032,634	276,295,514
a) From GOI, MHRD			i) Pay of Officer	4,548,088	1,216,758
i) Non-Plan	590,300,000	561,300,000	ii) Pay of Est.	494,628	457,107
ii) Plan	330,514,798	190,000,000	b) Allowances and Bonus		
b) From other sources (Specific grant) (Schedule No. 14)	7,354,587	28,140,674	Non-Plan		
			i) Allowances & Hon.	151,359,586	140,511,527
III. Income on Investments from			ii) T.A.	6,253,971	5,220,203
a) Long Term Investments	30,038,421	41,414,821	Plan		
b) Short Term Deposits	38,638,189	43,483,171	i) Allowances & Hon.	3,149,219	1034,125
	68,676,610	84,897,992	ii) T.A.	489,879	302,258
IV. Interest Received			c) Staff Welfare		
a) Interest on Loans & Advances	1,843,225	2,244,036	i) DLIS	19,882	205,702
b) Interest on Saving Bank A/c	2,030,465	2,864,567	ii) Death Relief Scheme	282,000	494,807
	3,873,690	5,108,603	d) Pension & DCRG		
			B. Administrative Expenses		
V. Other Income from			i) Other Charges	129,118,558	122,711,475
a) Sale proceeds of Books	1,136,742,655	761,662,407	Non-Plan	1,141,036	871,487
b) Rent of Council's Buildings	8,786,409	5,589,874	Plan	130,259,594	123,582,962
c) Fees and Charges	6,155,966	6,658,136	ii) Rent of Council Building	-	944,280
	1,151,685,030	773,910,417	iii) Property Tax	3,594,186	526,625
			iv) Audit fee	202,925	353,200
			v) Advertisement	6,236,140	3,876,868
			vi) Sale Tax	102,181	51,798
			vii) Legal fee	62,307	10,117
				10,197,739	5,762,888

Amount in Rs

Amount in Rs

Receipts	Current Year 2006-07	Previous Year 2005-06	Payments	Current Year 2006-07	Previous year 2005-06
-	-	-	VI. B. Remittances		
			a) GPF/CPF	376,878	401,378
			b) PL/LIC	1,717,100	1,664,818
			c) Group Link Insurance Scheme	3,345,343	3,817,066
			d) Income Tax	11,990,801	11,045,156
			e) Thrift & Credit Society	11,375,820	9,179,638
			f) Misc.Remitt.	13,587,462	11,104,750
			g) Remittance by Sub-Offices	995,031,890	637,568,415
			h) P.M. Relief fund	-	64,712
			i) Intt.on employee con. under tier.1	179,167	-
			(l) Employees con. under tier-1(DNPS)	1,936,478	1,350,582
			(k) Intt. on matching con. under tier-1	179,167	-
				1,039,720,106	676,196,515
			VII. Funds released to sub-offices (P.R.)	695,839,000	667,500,000
			Closing Balance		
			Cash in hand and at bank (Schedule 4)	394,289,375	314,180,906
			Funds in Transit	5,700,000	4,000,000
				399,989,375	318,180,906
				5,009,145,488	3,923,029,819
				5,009,145,488	3,923,029,819

Sd/-
Chief Accounts Officer
NCERT, New Delhi 110 016

Sd/-
Secretary
NCERT, New Delhi 110 016

Tier-I (NPS) Receipt and Payment Account for the year 2006-2007

Receipt					Payment
Opening Balance	3,561,452.00	Investment			
Subscription	3,872,956.00	FD	2,260,000.00		
		Intt. on matured FD	126,887.00		
Intt. on Subscription	358,334.00	Amount Re-Invested	<u>3,513,113.00</u>	6,000,000.00	
Intt. on Saving Bank A/c	75,870.00	FD (2)		1,995,000.00	
Intt on FD	126,887.00	C/B on 31-03-2007		499.00	
7,995,499.00					7,995,499.00

Sd/-
Chief Accounts Officer
NCERT, New Delhi 110 016

Sd/-
Secretary
NCERT, New Delhi 110 016

National Council of Educational Research and Training
Utilisation Certificate of Grants (Plan and Non-plan)
Received from the Ministry of Human Resource Development, Govt. of India
During the year 2006-07

Receipt	Plan	Non-plan	Payment	Plan	Non-plan	Amount in Rs
Opening Balance as on 01-04-06	19,485,202.00	-	Expenditure during the years	237,204,793.00	1,511,135,548.00	
Grants received from MHRD	330,514,798.00	590,300,000.00	Closing Balance as on 31-03-07	112,795,207.00	(920,835,548.00)	
	350,000,000.00	590,300,000.00		350,000,000.00	590,300,000.00	

Remarks: Total grant under Non-Plan (Rs 59.03 cr.) received from MHRD was fully utilised and the Excess expenditure of Rs 920,835,548/- under Non-Plan was met out from the Council's internal receipts.

Sd/-
 Chief Accounts Officer
 NCERT, New Delhi 110 016

Sd/-
 Secretary
 NCERT, New Delhi 110 016

National Council of Educational Research and Training
Significant Accounting Policies and Notes on Accounts
On the Accounts of NCERT for the year 2006-07

A. Significant Accounting Policies

1. The accounts of the Council for the year 2006-07 have been prepared in the format prescribed for all Central Autonomous Bodies with the view to bringing uniformity and transparency in their accounts. This common format was approved by a committee of experts, which was set up on the basis of the recommendation of the 60th report of Parliamentary Committee on papers.
2. This common format has the approval of Finance Committee of the Council.
3. The accounts of the Council are being prepared on accrual basis since 2001-02.
4. Depreciation on Fixed Assets has been charged as per the rates given in the Schedule XIV of Company Act. The rates of Depreciation for fixed assets are as under :

Sl.No.	Items	Rated
1.	Building	5 %
2.	Equipment & Apparatus	15 %
3.	Furniture & Fixtures	10 %
4.	Computer/Peripheral	40 %
5.	Plant & Machinery	20 %
6.	Vehicles and Transport	20 %
7.	Library Books	20 %
8.	Films/Models and Exhibits	100 %
9.	Misc. Stores	15 %
10.	Utensils	10 %

5. Inventories of Books, Papers, Blocks and Science Kits are valued at cost. Cost in case of Books is arrived at after providing for discount on average basis on the printed price to arrive at cost.
6. Investments are Valued at cost price.
7. Fixed Assets acquired out of the Specific Grants and Gifted Assets are shown as assets of the

Council and accordingly for, the similar amount, reserve is created in the Balance Sheet.

B. NOTES ON ACCOUNT

1. During the year 2005-06 sale proceeds of Science Kits was shown by excluding the amount of VAT i.e. Rs 8858 which resulted less depiction of the same amount. Now it has been included in the sale proceeds of Science Kits for the year 2006-07 and the liability in r/o Science Kits has been reduced by the same amount.
2. In the year 2005-06, a sum of Rs 41.75 lakhs that actually pertains to advance given to CPWD by CIET, was wrongly charged to Final Head "Repair and Maintenance of Land and Building". The error has been rectified by taking it into CPWD advance in the year 2006-07 and the Capital Fund is increased by the same amount.
3. Depreciation on Equipment and Apparatus and Computer peripheral of Rs 26.09 lakhs and Rs 7.92 lakhs respectively had been less charged during the year 2005-06 due to misclassification of disposal assets. The discrepancy has been rectified by booking the disposal assets in appropriate head.
4. A separate Bank Account has been opened for Defined New Pension Scheme (DNPS). Earlier, the Bank Balances of DNPS were being shown as Liability and Assets of the Council instead of making separate Receipts and Payments Account in r/o DNPS. Now the separate Receipts and Payments Account in r/o DNPS is appended with the Final Account for the year 2006-07 and the balances shown earlier under Liability and Assets have been removed.
5. Out of the total advances of Rs 15.73 crore shown as Advances paid to CPWD as on 31st March 2006, advances of Rs 1.60 crore under Plan and Rs 2.23 crore under Non-Plan have been acquired/settled during the year 2006-07.

6. As suggested by the last Audit Party, a Schedule in r/o Specific Grants has been appended with the Annual Accounts. Similarly, the Schedule in r/o Fixed Assets, as per the new format of accounts, appended with the Annual Accounts for the year 2006-07 depicting the depreciation on Fixed Assets as at the beginning of the year, on additions during the year and on total at the end of the year.
7. Separate Schedule (No.13) showing the Income and Expenditure of Publication Division has been enclosed with Annual Accounts.
8. Festival Advance has been booked under the head 'Pay of Establishment'.
9. The Break-up of Capital Fund is as under :
- | | |
|--------------------------------|------------------|
| Opening Balance as on 01-04-06 | Rs 2,238,091,742 |
|--------------------------------|------------------|
- Add** Balance being excess of Income over Expenditure Rs 625,112,042
- Add** Adj. of advances paid to CPWD in 2005-06 Under Non-Plan and Plan but wrongly charged to final head R&M Land & Bldg. Rs 4,174, 095
- Closing Balance as on 31-03-07 Rs 2,867, 377, 879
10. The Break-up of Sale Proceeds of Books and Periodicals is as under :
- | | |
|---|------------------|
| Sale proceed of books and periodicals as shown in R & P A/c of Pub.Div. | Rs 1,136,742,655 |
| Less Books and Periodicals for which advance was received in 2006-07 but not dispatched in 2006-07 | Rs 9,784,950 |
| Total Sale proceeds for Income and Expenditure A/c for 2006-07 | Rs 1,126,957,705 |

Sd/-
Chief Accounts Officer
NCERT, New Delhi 110 016

Sd/-
Secretary
NCERT, New Delhi 110 016

Audit Report on the accounts of National Council of Educational Research and Training for the year 2006-07

1. Introduction

National Council of Educational Research and Training is a society registered under the Societies' Registration Act, 1860 and was established in 1961. The National Council of Educational Research and Training was set up with the objective of assisting and advising the Union Government in the implementation of its policies and major programmes in the field of education, particularly in school education. The audit of accounts of the National Council of Educational Research and Training has been conducted under Section 20(1) of the Comptroller and Auditor General's (Duties, Powers and Condition of Service) Act, 1971.

The National Council of Educational Research and Training is mainly financed by grants received from the Union Government. During the year 2006-07, it received grants amounting to Rs. 92.08 crore (Non-Plan Rs. 59.03 crore and Plan Rs. 33.05 crore) from the Government of India, Ministry of Human Resource Development, of Secondary and Higher Education. It has its own income Rs. 129.39 crore. Out of the total funds available, the National Council of Educational Research and Training could utilized Rs. 162.94 crore. It had unspent balance of Rs. 10.65 crore of specific grants received for various projects. During the year, the council received specific grant of Rs. 73.55 lakh from Ministry of Human Resource Development. Out of total specific grant the council could utilized Rs. 7.51 crore.

Comments on Accounts

2. Balance Sheet

2.1 Liabilities

2.1.1 Understatement of liabilities and assets

An amount of Rs. 79.95 lakh which was employees and employer's contribution with interest for New Pension Scheme has not been shown as a liability and the same amount invested has not been included in investment resulting in understatement of liabilities and overstatement of profit. The council stated (October 2007) that the observation had been noted.

2.2 Assets

2.2.1 Overstatement of advances and understatement of cash in hand

The undisbursed cash of Rs. 7.56 lakh in the main office's cash book (DDO) and Rs. 5.10 lakh in the Publication Division's cash book (Sale Counter) was not accounted for resulting in overstatement of advances and understatement of cash in hand.

2.2.2 Outstanding advances of Rs. 23.60 of Rs. 23.60 crores with CPWD

As per schedule-3 of Balance Sheet advances of Rs. 23.60 crore were outstanding with CPWD. This includes Advance of Rs. 19.60 crore given by NCERT to CPWD and Rs. 4.00 crore given by CIET to ISRO and NICS. Some amounts are pending adjustment for the years from 2003-04 to 2006-07. Year-wise details of all units of the Advances were not furnished to audit.

2.2.3 Non-realisation of dues of Credit Sales (Sundry Debtors)- Rs. 54.30 lakh

Sundry Debtors of Rs. 90.90 lakh includes credit Sale of Rs. 54.30 lakh which was outstanding for

realization for the last 16 to 30 years. Also the settlement of accounts of books supplied to CBSE of Rs. 36.60 lakh is still pending for the last so many years due to which the assets are inflated. This has regularly been pointed out in previous years' audit reports but position of Sundry Debtors remained unchanged. Yearwise details of debtors are given below:

The NCERT had shown cash and bank balance of Rs. 39.43 crore (Sch,-4), which included the closing balance of Rs. 17.59 crore of NCERT (Hqtr) as on 31.3.2007. As the Council is not preparing and balancing the Cash/Bank Book in proper form and not showing monthly closing for arriving at the closing balance of cash in hand and at Bank at the close of each month & financial year,

Yearwise Details of Debtors

Sr. No	Particulars Rs.	Amount in Period
1.	Outstanding credit 48,73,318.27 Sales with DPD's the year 1990-91	Pertain to
2.	Outstanding credit 1,79,865.62 enclosed Sales other than DPD's	L i s t
3.	Outstanding credit Sales with Urdu Academy 1990-92	20,365.87
4.	Suspense a/c of J & K 3,10,792.36	1981-82
5.	Royalty outstanding with Pvt. Publishers 1978-79	42,428.75
	Total	54,29,770.87

2.2.4 Understatement of the Assets

NCERT has land at its Ajmer, Bhopal, Bhubaneswar and Shillong Centres and at its headquarters at Delhi and Papankalan (Dwarka), New Delhi.

Out of the above mentioned land, value of land at RIE Ajmer, Mysore & Bhubaneswar was not depicted in the Schedule-1 "Fixed Assets" of the Accounts. None-accountal of value of land resulted in understatement of Assets (Land) to the extent of value of these assets.

2.2.5 Non-verification of cash balance (Hqr.)
Rs. 17.59 crore

