

**National Council of Educational
Research and Training**

2008-2009

विद्यया ऽ मृतमश्नुते



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NCERT

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

**National Council of Educational
Research and Training**
ANNUAL ACCOUNTS
2008-2009

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NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING**

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NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING
Balance Sheet as on 31 March 2009

Amount in Rs

Liabilities	As on 31-03-2009	As on 31-03-2008
(A) CAPITAL FUND		
(1) Reserve for Gifted Assets t/s to Capital Fund	4,055,701	5,066,426
(2) Balance of Income & Expenditure A/C t/s	4,178,870,663	3,774,197,681
(3) Reserve utilised for Fixed Assets out of Specific Grants	18,657,254	23,160,259
(B) OTHER LIABILITIES		
(1) Outstanding Liability in r/o paper	88,798,481	106,613,713
(2) Earnest Money & Security Deposit	7,611,021	7,320,621
(3) Caution Money	881,204	1,147,504
(4) Other Deposits	4,509,379	4,600,852
(5) Advance Receipts - Science kits	103,867,767	787,339
(6) Group Insurance Scheme	685,298	1,795,234
(7) Thrift & Credit Society	3,116	12,313
(8) Specific Projects	40,389,500	48,163,106
(9) Accumulation of Funds		
(a) GPF	593,233,695	565,270,167
(b) CPF	19,894,701	17,582,118
(10) Income Tax	296,903	301,795
(11) SOR/PLI/LIC/Misc. Remittances	4,818,482	5,282,757
(12) Printing Charges	62,122,699	77,295,845
(13) Sale Tax in r/o Science Kits	595,216	78,116
(14) GPF/CPF Remittance	3,095	-
(15) O/s Liability in r/o Books & Periodicals	8,420,751	17,999,080
	5,137,714,926	4,656,674,926

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 2009

Amount in Rs

ASSETS	As on 31-03-2009	As on 31-03-2008
(A) FIXED ASSETS (Schedule-I)		
After charging depreciation		
(1) Acquired out of Govt. Grants	835,727,922	773,427,283
(2) Fixed Assets Created out of Specific Grants	18,657,254	23,160,259
(3) Gifted Assets	4,055,701	5,066,426
(B) INVESTMENTS		
(1) Long Term Investments	533,938,906	533,938,906
(2) Short Term Investments	1,750,000,000	1,550,000,000
(C) CURRENT ASSETS, LOANS, ADVANCES, ETC.		
(a) Inventories		
(1) Books and Periodicals	892,982,665	836,969,927
(2) Paper	238,301,017	283,520,671
(3) Science Kits	4,301,080	3,044,013
(b) Sundry Debtors (Schedule-2)	9,592,474	9,633,810
(c) Loans, Advances and other assets (Schedule-3)	378,097,051	387,685,233
(d) Accrued interest on Long Term Investment	20,805,860	23,828,205
(e) Accrued interest on Short Term Investment	61,092,053	83,558,402
(f) Prepaid Expenses	274,260	113,675
(D) CASH & BANK BALANCES (Schedule 4)		
(1) Cash in hand and bank	389,888,683	137,728,116
(2) Funds in transit	-	5,000,000
GRAND TOTAL	5,137,714,926	4,656,674,926

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NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING
Income & Expenditure Account for the year ending 31 March 2009

Amount in Rs.

Income	Schedule Number	Current year 2008-09	Previous year 2007-08
I. Income from Sales	5	1,316,817,273	1,377,788,830
II. Grants received from MHRD, Govt. of India	6	995,428,009	909,500,000
III. Fees/Subscription		8,474,441	5,803,605
IV. Income from Investments	7	186,470,346	163,378,095
V. Interest Earned	8	5,313,057	5,968,865
VI. Other Income	9	40,437,288	32,409,894
VII. Increase in Stock of Science Kits		1,257,067	656,530
VIII. Decrease in liability in r/o printing		15,173,146	-
IX. Royalty		9,075,629	20,136,005
Total (A)		2,578,446,256	2,515,641,824
<u>EXPENDITURE</u>			
I. Establishment Expenses	10	930,770,777	657,913,466
II. Other Administrative Expenses etc.	11	275,742,759	253,937,668
III. Programme Expenses	12	152,026,099	197,850,146
IV. Programme (Pub.Deptt.)	13	764,619,640	770,305,490
V. Depreciation		50,100,136	49,395,655
VI. Increase in liability in r/o printing		-	20,157,982
VII. Reduction in Assets due to disposal		76,011	9,261,615
Total (B)		2,173,335,422	1,958,822,022
<i>Balance being excess of Income over Expenditure (A-B) t/s to Capital Fund</i>		405,110,834	556,819,802

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SCHEDULE OF FIXED ASSETS AS ON 31 MARCH 2009

Part - 1 Assets Acquired out of Govt. Grants

Schedule 1

Amount in Rs

	Gross Block				Depreciation				Net Block		
	As at 1 April 2008	Additions/ Adjustments during the year	Deductions/ Adjustments during the year	As at 31 March 2009 (1+2-3)	Rate of Dep.	As at 1 April 2008	For the year	Deductions/ Adjustments during the year	Upto 31 March 2009 (6+7-8)	As at 31 March 2009 (4-9)	As at 31 March 2008
	1	2	3	4	5	6	7	8	9	10	11
Land	374,028,280	-	-	374,028,280	-	-	-	-	-	374,028,280	374,028,280
Building	272,508,231	69,494,098	-	342,002,329	5%	13,625,411	3,474,705	-	17,100,116	324,902,213	272,508,231
Equipment & Appt.	29,949,262	30,708,963	26,983	60,631,242	15%	4,492,391	4,606,344	4,047	9,094,688	51,536,554	29,949,262
Office Equip.	11,272,713	1,090,783	9,120	12,354,376	15%	1,690,908	163,619	1,368	1,853,159	10,501,217	11,272,713
Fur. & Fixtures	29,966,848	2,267,161	25,246	32,208,763	10%	2,996,685	226,716	2,525	3,220,876	28,987,887	29,966,848
Comp./Peripheral	25,415,638	4,366,364	-	29,782,002	40%	10,166,254	1,746,546	-	11,912,800	17,869,202	25,415,638
Plant & Machinery	1,370,873	-	-	1,370,873	20%	274,175	-	-	274,175	1,096,698	1,370,873
Vehicle & Transport	2,856,017	-	-	2,856,017	20%	571,204	-	-	571,204	2,284,813	2,856,017
Lib. Books	25,232,501	4,545,579	13,591	29,764,489	20%	5,046,500	909,115	2,719	5,952,896	23,811,593	25,232,501
Misc. Stores	742,295	3,838	1,071	745,062	15%	111,344	576	161	111,759	633,303	742,295
Utencils	84,625	-	-	84,625	10%	8,463	-	-	8,463	76,162	84,625
Total	773,427,282	112,476,786	76,011	885,828,057		38,983,335	11,127,621	10,820	50,100,136	835,727,922	773,427,282

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Part - 2 Assets created out of Specific Grant

Particulars	Gross Block				Reduced by 20%		Net Block	
	As at 1 April 2008	Additions/ Adjustments during the year	Deductions/ Adjustments during the year	As at 31 March 2009 (1+2-3)	20% of Column no.4	As at 31 March 2009 (4-5)	As at 31 March 2008	
	1	2	3	4	5	6	7	
Assets acquired out of Specific Grants	23,160,259	161,308	-	23,321,567		4,664,313	23,160,259	
Total	23,160,259	161,308	-	23,321,567		4,664,313	23,160,259	

Part - 3 Gifted Assets

Particulars	Gross Block				Reduced by 20%		Net Block	
	As at 1 April 2008	Additions/ Adjustments during the year	Deductions/ Adjustments during the year	As at 31 March 2009 (1+2-3)	20% of Column no.4	As at 31 March 2009 (4-5)	As at 31 March 2008	
	1	2	3	4	5	6	7	
Gifted Assets	5,066,426	3,374	174	5,069,626		1,013,925	5,066,426	
Total	5,066,426	3,374	174	5,069,626		1,013,925	5,066,426	

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Secretary
NCERT, New Delhi 110 016

NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

SUNDRY DEBTORS

Schedule 2

	As on 31-03-2009	As on 31-03-2008
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
6) Books supplied to Bal Bhawan	502,744	544,080
	9,592,474	9,633,810

LOANS AND ADVANCES

Schedule 3

	As on 31-03-2009	As on 31-03-2008
Motor Car/Scooter/Computer adv.	8,323,068	8,006,403
Cycle Advance	55,021	72,171
House Building Advance	13,213,027	15,106,657
Fan Advance	-	3,826
Contingent Advance	46,613	46,613
Warm Cloth advance	1,200	1,200
Deposit with DVB	115,250	115,250
GPF/CPF Remittance	-	11,661
Court Attachment	23,400,000	23,400,000
Bank Guarantee	12,196,800	-
Specific Projects	3,810,703	2,417,205
Advances/depoists with CPWD (Schedule-15)	276,234,903	297,572,839
Advances/depoists with ISRO	40,000,000	40,000,000
o/s programme advances in 2008-09	596,941	871,640
Excess payment made to Defined	103,525	59,768
New Pension Scheme A/C No.30004257450		
Total	378,097,051	387,685,233

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NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING
Unit-wise Closing Bank Balances as on 31-03-2009

Schedule 4

Amount in Rs

Sl. No.	Unit	Amount
1.	NCERT Headquarter	147,225,550.53
2.	RIE Ajmer	3,821,263.74
3.	RIE Bhopal	13,390,882.85
4.	RIE Bhubneswar	8,823,833.63
5.	RIE Mysore	16,187,585.62
6.	NERIE Shillong	4,594,828.35
7.	CIET	2,559,771.69
8.	Publication Division	185,924,861.32
9.	PSSCIVE Bhopal	7,360,105.67
Total		389,888,683.40

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NCERT, New Delhi 110 016

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NCERT, New Delhi 110 016

NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING
Income from Sales for the Year 2008-09

Schedule 5

	Amount in Rs
(i) Books & Periodicals	1,311,663,791
(ii) Sale proceed of Science Kits	5,153,482
	<u>1,316,817,273</u>

Schedule 6

Grant received from Govt. of India, MHRD

(i) Non-plan	782,100,000
(ii) Plan	213,328,009
	<u>995,428,009</u>

Schedule 7

Income from Investments for the year 2008-09

(i) Interest on Long Term Investment	38,549,811
<i>Less</i> Accrued Interest for the year 07-08	23,828,205
<i>Add</i> Accrued Interest for the year 08-09	20,805,860
	<u>35,527,466</u>
 (ii) Interest on Short Term Investment	 173,409,229
<i>Less</i> Accrued Interest for the year 07-08	83,558,402
<i>Add</i> Accrued Interest for the year 08-09	61,092,053
	<u>150,942,880</u>
Total i+ii	<u>186,470,346</u>

Schedule 8

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

(i) Interest on Loans and Advances	1,945,437
(ii) Interest on Saving Bank A/c	3,367,620
	<u>5,313,057</u>

Schedule 9

Other Incomes for the year 2008-09

(i) Income from Investment on Properties	8,357,163
(ii) Leave Salary & Pension Contribution	2,050,961
(iii) Central Govt. Health Scheme	1,669,206
(iv) Misc.	27,938,609
(v) RTI Act	15,606
(vi) Death Relief Scheme	405,743
	<u>40,437,288</u>

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NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

Establishment Expenses for the Year 2008-2009

Schedule 10

	Non - plan	Plan
a) Salary & Wages	439,372,796	-
b) Allowances	230,531,878	-
c) Staff Welfare Expenses		
Death Relief Scheme	273,300	
Deposit Link Insurance Scheme	253,800	
d) Pension & DCRG	260,339,003	
	930,770,777	-

Other Administrative Expenses for the Year 2008-2009

Schedule 11

		Non-plan	Plan
a) Other Charges	158,939,285	158,778,700	-
(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)			
Add prepaid Expenses for 2007-08	113,675		
Less Prepaid Expenses for 2008-09	274,260		
b) Council's matching contribution towards DNPS		5,154,531	
c) Repairs & Maintenance of office equip.		1,906,944	
d) Repairs & Maintenance of Council's buildg.		47,259,188	
e) Audit Fees		38,725	
f) Advertisement		3,234,562	
g) Central Govt. Health Scheme		10,371,537	
h) Leave Salary Pension Contribution		467,206	
i) GPF Interest		43,973,110	
j) Misc. Payment		2,675,157	
k) Legal fee		40,451	
l) CPF interest & on Council's share		1,842,648	
		275,742,759	-

Programme Expenses for the Year 2008-2009

Schedule 12

	Non - plan	Plan
a) Publications	793,227,956	-
b) Programmes (others)	45,390,152	110,910,665
Add O/s Programme advances for 2007-08	-	871,640
Less O/s Programme advances for 2008-09	-	596,941
Less capitalised	-	4,549,417
	838,618,108	106,635,947

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NCERT, New Delhi 110 016

NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING
Statement of Income and Expenditure on Publication's
(Other than Salary and Allowances)

Schedule 13
Amount in Rs

Part-A

Paper Account

To Opening Stock as on 01-04-08	283,520,672	By transfer to book A/c	619,303,271
To Purchase	<u>574,083,617</u>	By Closing stock as on 31-03-09	<u>238,301,018</u>
	<u>857,604,289</u>		<u>857,604,289</u>

Part-B

Book Account

To Opening Balance as on 01-04-08	836,969,927	By balance t/s to I&E A/c	764,619,640
To Paper used	619,303,271	By Closing Balance as on 31-03-09	892,982,665
To Printing Charges	197,977,701		
To Remuneration	<u>3,351,406</u>		
	<u>1,657,602,305</u>		<u>1,657,602,305</u>

Part-C

Total Expenditure on Publication Programmes for the Year 2008-2009

Total payment made for the purchase of paper	591,898,849
Printing charges	197,977,701
Remuneration	<u>3,351,406</u>
	<u>793,227,956</u>

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NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING
Receipts and Payments Account of Specific Grants Received
by the Council from Various Organisations During 2008-2009

Schedule 14
Amount in Rs

Receipts									Payments	
<i>No.</i>	<i>Name of Project</i>	<i>Sponsoring Agency and Details of Contract</i>	<i>Opening Balance as on 01-04-2008</i>	<i>Grants</i>	<i>Refunds</i>	<i>Total</i>	<i>Expenditure during the year</i>	<i>Closing Balance as on 31-03-2009</i>		
CREDITORS										
1.	Population Edu. (PEP)	MHRD	1,078,231.70	0.00	0.00	1,078,231.70	0.00	1,078,231.70		
2.	Implementation of Improvement of Science Education in School	MHRD	260,569.30	0.00	0.00	260,569.30	0.00	260,569.30		
3.	Scheme of Assistance to Voluntary Agencies for Non-formal Education for Elementary Age Group Children under the Program of Universalisation of Elementary Education	JET	681,372.00	0.00	0.00	681,372.00	0.00	681,372.00		
4.	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		
5.	School Teacher Training Programme through NCERT at RCE Ajmer	M/S&T	172,808.00	0.00	0.00	172,808.00	0.00	172,808.00		
6.	Study Project (DPEP)	MHRD	555,163.00	0.00	0.00	555,163.00	0.00	555,163.00		
7.	Grant-in-aid to NCERT during 1993-94 for implementation of Special Orientation Programme for Teachers	MHRD	7,829,514.37	0.00	16,075,630.00	23,905,144.37	23,900,000.00	5,144.37		
8.	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		
9.	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		
10.	A study of reasons for low 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		
11.	Development of curriculum/textbook instructional material during 1994-95 training workshops and 3 advocacy company	MHRD	1,978.00	0.00	0.00	1,978.00	1,978.00	0.00		

Receipts						Payments		
<i>No.</i>	<i>Name of Project</i>	<i>Sponsoring Agency and Details of Contract</i>	<i>Opening Balance as on 01-04-2008</i>	<i>Grants</i>	<i>Refunds</i>	<i>Total</i>	<i>Expenditure during the year</i>	<i>Closing Balance as on 31-03-2009</i>
12.	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
13.	Inservice Primary Teachers Training through Interactive Television (IPVT-ITV)	MHRD	22,957,891.00	0.00	0.00	22,957,891.00	0.00	22,957,891.00
14.	An impact Evaluation Study of the Centrally Sponsored Scheme of Educational Technology	MHRD	1,366.00	0.00	0.00	1,366.00	1,366.00	0.00
15.	Central Plan Scheme - Development of Sanskrit Edu. release of Central grant in aid during 1999-2000 to NCERT for training of Sanskrit through Sanskrit for 5 years	MHRD	388,757.00	0.00	0.00	388,757.00	388,757.00	0.00
16.	International Centre for Special needs Education	MHRD	3,856.00	0.00	0.00	3,856.00	3,856.00	0.00
17.	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
18.	Scheme of Assistance under experimental innovative prog. grant voluntary agencies	MHRD	927,429.00	0.00	0.00	927,429.00	0.00	927,429.00
19.	Scheme of Studies Seminars Evaluation etc. for implementation of edu. Policy — Sarva Siksha Abhiyan	MHRD	3,055,591.00	10,403,374.00	3,422,392.00	16,881,357.00	16,881,357.00	0.00
20.	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
21.	Preparatory meeting for training programmes on management of curriculum charges and education planning and management from 10.01.2001 to 28.01.2001	UNESCO	905,147.00	0.00	0.00	905,147.00	0.00	905,147.00
22.	Financial Assistance to various SCERT Boards of school edu. for organising seminars, meeting, etc. on NCERT's curriculum framework for school education.	MHRD	92,018.00	0.00	0.00	92,018.00	0.00	92,018.00
23.	Hongkong & Shanghai Banking corporation Ltd.	HK&S	24,765.49	-	-	24,765.49	-	24,765.49

Receipts						Payments		
No.	Name of Project	Sponsoring Agency and Details of Contract	Opening Balance as on 01-04-2008	Grants	Refunds	Total	Expenditure during the year	Closing Balance as on 31-03-2009
24.	For undertaking study to review the functioning district resource units	MHRD	538.00	-	-	538.00	538.00	-
25.	Overseas Bank		2,524,466.00	-	-	2,524,466.00	-	2,524,466.00
26.	Baseline Achievement Survey under DPEP	MHRD	423,169.00	-	112,000.00	535,169.00	-	535,169.00
27.	IIEP Navodaya Vidyalaya case study	UNDP/ UNESCO	103,726.00	-	-	103,726.00	-	103,726.00
28.	Planning & Managing Inclusive Education in the Indian Context	UNESCO	54,735.00	-	-	54,735.00	-	54,735.00
29.	For conduct the Study of IASE	MHRD	700.00	-	-	700.00	700.00	-
30.	COL-NCERT joint w/shop	common-wealth	35,972.00	-	-	35,972.00	-	35,972.00
31.	Study visit for Afghan teacher trg. from 12-23-9-04 under the Mobile Trg. Team (MTT)	UNESCO	26,045.00	-	-	26,045.00	-	26,045.00
32.	Nigerian delegation	UNESCO	22,629.00	-	-	22,629.00	-	22,629.00
33.	EduI. Interventions on Adolescence Reproduction & Sexual Health in School (ARSH)	MHRD	478,223.00	-	-	478,223.00	-	478,223.00
34.	Irani delegation study of Human Rights	UNDP	13,496.00	-	-	13,496.00	13,496.00	-
35.	Mid-Term Survey Class V DEME (SSA)	MHRD	3,984,468.00	2,471,794.00	927,228.00	7,383,490.00	2,088,337.00	5,295,153.00
36.	Development of the Source Book on learning assessment primary level	UNESCO	51,846.00	-	-	51,846.00	-	51,846.00
37.	Department for International Development DFID British High Commission	MHRD	-	48,757.00	-	48,757.00	48,757.00	-
38.	Comprehensive Evaluation of the Centrally Sponsored Scheme for Re-structure and Re-organisation of Teacher Education	MHRD	-	3,500,000.00	543,328.00	4,043,328.00	1,948,967.00	2,094,361.00
Total			48,163,106.21	16,423,925.00	21,080,578.00	85,667,609.21	45,278,109.00	40,389,500.21

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

Sd/-
Secretary
NCERT, New Delhi 110 016

Receipts						Payments		
No.	Name of Project	Sponsoring Agency and Details of Contract	Opening Balance as on 01-04-2008	Grants	Refunds	Total	Expenditure during the year	Closing Balance as on 31-03-2009
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 Scoast 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 1996-97 (CIET)	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	60,204.00	0.00	0.00	60,204.00	0.00	60,204.00
12	Scheme of Studies Seminars Evaluation etc. for implementation of edu. Policy - Sarva Siksha Abhiyan	MHRD	0.00	0.00	0.00	0.00	1,393,498.00	1,393,498.00
Total			2,417,205.00	0.00	0.00	2,417,205.00	1,393,498.00	3,810,703.00

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

Outstanding Advances Deposited with CPWD under Non-plan & Plan during the Year 2008-2009

Schedule-15

Name of the Unit	Plan/ Non-plan	Opening Balance as on 01-04-2008	Adv. given to CPWD during 2008-09	Adjustment of earlier yrs.	Acquired/settled under plan during 2008-09	Acquired/settled under non-plan during 2008-09	Unspent Balance recd. from CPWD during 2008-09	Closing Balance as on 31-03-2009
NCERT Hqr.	Plan	21,590,873	16,082,024	-	18,789,988			18,882,909
	Non-plan	-	27,711,607	-		27,711,607		-
RIE Ajmer	Plan	25,846,034	5,920,420	-	4,988,457			26,777,997
	Non-plan	10,315,215	4,096,746	-				14,411,961
RIE Bhopal	Plan	9,463,396	530,063		4,928,552			5,064,907
	Non-plan	6,102,747	3,819,029			5,517,403		4,404,373
RIE Bhubneswar	Plan	4,882,744	3,009,041	-	1,977,956			5,913,829
	Non-plan	5,092,160	6,680,000	-		10,872,160		900,000
RIE Mysore	Plan	6,422,488	1,559,693		7,397,145			585,036
	Non-plan	10,223,816	2,997,386			18,989		13,202,213
PSSCIVE	Plan	122,900,000	-	213,412	31,412,000		12,196,800	79,504,612
	Non-plan	-						-
NRIE Shillong	Plan	66,787,397	28,000,000					94,787,397
	Non-plan	-						-
CIET	Plan	2,810,513	853,700					3,664,213
	Non-plan	5,135,456	3,000,000					8,135,456
Total	Plan	260,703,445	55,954,941	213,412	69,494,098		12,196,800	235,180,900
	Non-plan	36,869,394	48,304,768	-	44,120,159			41,054,003
Grand Total	Plan+Non-plan	297,572,839	104,259,709	213,412	69,494,098	44,120,159	12,196,800	276,234,903

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 31-03-2009**

Units	Land	Building	Equip. & Appt.	Office Equip.	Furniture & Fixtures	Computer peripheral	Plant & Machinery	Vehicle & Transport	Library Books	Misc. Stores	Utencils	Total
RIEs												
Ajmer	-	26,996.534	1,718.279	2,968.147	3,141.835	1,801.429	-	269,162	2,073,066	96,659	-	39,065,111
Bhopal	1,395,704	22,855,699	4,220,733	837,943	1,177,675	2,791,551	-	289,576	942,017	176,029	5,898	34,692,825
Bhubneswar	-	44,735,237	2,697,329	1,711,890	3,812,069	2,695,999	157,175	305,707	1,287,296	94,894	34,961	57,532,557
Mysore	350,000,000	33,760,840	2,286,589	2,093,029	3,922,390	2,951,895	255,589	127,667	797,779	2,446	10,003	396,208,227
Shillong	1,567,607	-	1,570,041	108,885	616,061	660,972	472	158,228	62,976	-	25,300	4,770,542
PSSCIVE	-	29,841,400	-	1,086,177	2,341,322	994,679	-	124,926	146,178	78,567	-	34,613,249
CIET	-	-	25,295,345	1,695,146	2,923,255	1,682,420	-	124,031	393,902	184,231	-	32,298,330
Pub.Div.	-	-	399,056	-	215,467	29,413	-	-	-	-	-	643,936
Hqr.												
DLDI	-	-	-	-	-	-	-	-	17,727,386	-	-	17,727,386
W/Deptt.	-	-	125,838	-	-	-	683,462	-	-	-	-	809,300
S&S-II	-	-	13,089,046	-	10,837,813	3,389,316	-	885,516	-	-	-	28,201,691
C&W Sec	21,064,969	166,712,503	-	-	-	-	-	-	-	-	-	187,777,472
DES&DP	-	-	27,146	-	-	-	-	-	-	-	-	27,146
DEPFE	-	-	-	-	-	-	-	-	260,910	-	-	260,910
DCETA	-	-	-	-	-	871,528	-	-	-	-	-	871,528
DESSH									3,782	477		4,259
DOL									116,301			116,301
S&S-I			107,152									107,152
	374,028,280	324,902,213	51,536,554	10,501,217	28,987,887	17,869,202	1,096,698	2,284,813	23,811,593	633,303	76,162	835,727,922

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

Sd/-
Secretary
NCERT, New Delhi 110 016

Receipts	Amount in Rs		Payments	Amount in Rs	
	Current Year 2008-09	Previous Year 2007-08		Current Year 2008-09	Previous year 2007-08
	-	-	- VII. Funds released to sub-offices (P.R.)	834,000,000	869,649,480
			VIII. Closing Balance		
			Cash in hand and at bank	389,888,683	137,728,116
			(Schedule 4)		
			Funds in Transit	-	5,000,000
				389,888,683	142,728,116
	<u>5,588,475,993</u>	<u>5,872,435,986</u>		<u>5,588,475,993</u>	<u>5,872,432,986</u>

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 2008-09

	Amount in Rs			
	Plan	Non-plan	Payment	Non-plan
Opening Balance as on 01-04-08	68,714,336.00	-	Expenditure during the year	1,997,695,426.00
Grants received from MHRD	213,328,009.00	782,100,000.00	Closing Balance as on 31-03-09	(1,215,595,426.00)
	282,042,345.00	782,100,000.00		782,100,000.00

Remarks: Total grant under Non-plan (Rs 78.21 cr.) received from MHRD was fully utilised and the Excess expenditure of Rs 1,215,595,426/- 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 2008-09

A Significant Accounting Policies

1. The accounts of the Council for the year 2008-09 have been prepared in the format prescribed for all Central Autonomous Bodies with the view to bring 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	Rates
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.	Utencils	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 & 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. Against the total advances of Rs.29.75 crore with the CPWD as on 31March 2008, advances of Rs.6.94 crore under Plan settled by acquiring assets and Rs.4.41 crore under Non-plan settled by booking as revenue expenditure on A/C of repair & maintenance of land & building during the year 2008-09. A sum of Rs.1.21 crore has been received as refund from CPWD during the year 2008-09. A separate schedule No.15 in r/o outstanding advances given to CPWD is appended.
2. There is a separate Bank Account in r/o Defined New Pension Scheme (DNPS). The separate Receipts and Payments Account for DNPS has been appended with the Final Account for the year 2008-09.
3. Separate Schedule (No.13) showing the Income and Expenditure of Publication Department has been enclosed with Annual Accounts.
4. Festival Advance has been booked under the head 'Pay of Establishment'.
5. The Break-up of Capital Fund is as under: -
 Opening Bal. As on 01-04-08
 Rs. 3,774,197,681/-
Add: Excess of Income over expenditure
 Rs. 405,110,834/-
Add: Adjustment of previous years advance paid to CPWD in r/o PSSCIVE Bhopal
 Rs. 213,412/-
Less: O/s Sale Tax for the year 2007-08 that was not accounted for Rs. 2,400/-

Less: Interest on GPF Accumulation taken less in the year 2007-08 Rs. 648,864/-
Closing Bal. as on 31-03-09
Rs. 4,178,870,663/-

6. The Break-up of Sale Proceeds of Books & Periodicals is as under :-

Sale proceed of books & periodicals as shown in R&P A/C -2008-09 Rs. 1,302,126,798/-

Less Books supplied to Bal Bhavan in 2007-08 of Rs.5,44,080/-, out of which Rs.41,336/- received during the year 2008-09.

Rs. 41,336/-

Less: Books & Periodicals for which Advanced was received in the year 2008-09 but books not dispatched.

Rs. 6,336,300/-

Add: Books supplied during the year 2008-09 for which advances received in earlier years.

Rs. 15,914,629/-

Total sale proceeds shown in Income & Expenditure A/c for 2008-09

Rs. 1,311,663,791/-

7. In the year 2008-09 an excess payment made to Defined New Pension Scheme (DNPS) A/c No.30004257450. Hence, the amount has been depicted in Schedule-3 under 'Loan and Advances'.

8. Programme Advances (Plan) of Rs.5,96,941/- for which adjustment accounts not been received in the year 2008-09, depicted in Schedule -3 as 'outstanding Programme Advance'.

Sd/-

Chief Accounts Officer
NCERT, New Delhi 110 016

Sd/-

Secretary
NCERT, New Delhi 110 016

DNPS (Tier -I) Receipts & Payments Account 2008-2009

Receipts

Payments

Particular	Amount	Particular	Amount
Opening Bal.	608,752	Investments on TDRs during the year 2008-09	
Own Share	5,110,774		
Add: Matching grant	5,110,774		
(during the year 2008-09)	10,221,548		
Less:		I) 56,00000	
Own Share + Matching grant for the year 2008-09 deposited in 2009-10 due to late receipt of schedules	2,359 2	II) 85,00000	
	(4,718)	III) 80,00000	22,100,000
Add:			22,100,000
Own Share + Matching grant pertaining to the last year i.e. 07-08	92,232		
Credit given by the bank on erroneous debit	78,094		
Interest paid by the SB a/c	88,093		
Maturity value of TDRs			
1			
(a) 6,300,000			
(b) 1,995,000	Principle Amt.		
(c) 6,000,000	14,295,000		
2			
Interest paid by the bank on above TDRs			
(a) 557,438			
(b) 286,050			
(c) 678,206	1,521,694		
Total	26,900,695	Total	26,900,695
		Closing Bal. as on 31/03/2009	48,00,695

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

Sd/-
Secretary
NCERT, New Delhi 110 016

Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of National Council of Educational Research and Training for the year ended 31 March 2009.

1. We have audited the attached Balance Sheet of National Council of Educational Research and Training as on 31 March 2009 and Income & Expenditure Account/ Receipts & Payment Account for the year ended on that date under Section 20(1) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971. These financial statements include the accounts of 12 units of NCERT. These financial statements are the responsibility of the National Council of Educational Research and Training 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 laws, 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 disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the 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/Receipt & Payment Account dealt with by this report have been drawn up in the format prescribed by the Government of India, Ministry of Finance.
 - iii. In our opinion, proper books of accounts on double entry system of accounting and other relevant records have not been maintained by the National Council of Educational Research and Training in so far as it appears from our examination of such books.
 - iv. We further report that:

A. Balance Sheet

A.1. Liabilities

Understatement of liabilities and assets

The Council maintained only a Receipts and Payments Account of the New Pension Scheme. The cumulative amount of Rs. 269.01 lakh representing employees' and employer's contribution, including interest for the New Pension Scheme has not

been included in the Balance Sheet of the Council. This resulted in understatement of both liabilities as well as investment to that extent.

B. Accounting Policies

The "Accounting Policy on Royalty" has not been disclosed.

C. General

No provision for retirement benefits viz. pension gratuity, leave encashment etc. has been made.

D. Grant-in-Aid

The Council received grant-in-aid of Rs. 99.54 crore (Plan: Rs. 21.33 crore and Non-plan : Rs. 78.21 Crore) for the year 2008-09 and had its internal receipts of Rs. 158.30 Crore (Non-plan). It utilised Rs. 228.58 crore (Plan : Rs. 21.91 crore and Non-plan: Rs. 206.67 crore) leaving a balance of Rs. 29.84 crore (Non-plan).

E. Management letter

Deficiencies which have not been included in the Audit Report have been brought to the notice of the Secretary, NCERT through a management letter issued separately for remedial/corrective action.

- v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet and Income and Expenditure Account/Receipts and Payments Account dealt with by this report are in agreement with the books of accounts.
- vi. In our opinion and to the best of our information and according to the explanation given to us, the said financial statements, read together with the Accounting Policies and Notes on Accounts, and subject to the 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 they relate to the Balance Sheet of the state of affairs of the National Council of Educational Research and Training as at 31 March 2009; and
 - b. In so far as they relate to the Income and Expenditure Account of the surplus for the year ended on that date.

For and on behalf of the C&AG of India

Place : New Delhi

Date : 6/10/2009

Sd/-
Director General of Audit
Central Revenues

Annexure to Audit Report

1. Adequacy of Internal Audit System.

- NCERT has an internal audit department but no internal audit was conducted during 2008-09 due to paucity of staff.
- Proper follow up action was not taken by the Management as 250 paras were outstanding for the period from 2001-02 to 2007-08.

2. Adequacy of Internal Control System Monitoring

- The Management's response to audit objections is not effective. 36 paras for the period from 2000-01 to 2007-08 were outstanding.

3. System of Physical Verification of Fixed Assets

- The physical verification of plant and machinery had not been conducted since 1996-97.

4. System of Physical Verification of Inventory

- The physical verification of library books for the period from 2001-02 to 2005-06 was in progress.
- The physical verification of stationery and consumables etc. had been completed up to 2008-09.

5. Regularity in Payment of Statutory dues

- As per accounts, no statutory dues over six months were outstanding as on 31.03.2009.

Notes