

**NATIONAL COUNCIL OF EDUCATIONAL
RESEARCH AND TRAINING**

**Annual Accounts
2018-2019**

विद्यया ऽ मृतमश्नुते



एन सी ई आर टी
NCERT

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

National Council of Educational Research and Training

Annual Accounts 2018–2019

विद्यया ऽ मृतमश्नुते



एन सी ई आर टी
NCERT

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

January 2020

Pausha 1941

PD 3H RSP

© National Council of Educational Research and Training, 2020

OFFICES OF THE PUBLICATION DIVISION, NCERT				
NCERT Campus Sri Aurobindo Marg New Delhi 110 016	108, 100 Feet Road Hosdakere Halli Extension Banashankari III Stage Bengaluru 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 at the Publication Division by the Secretary, National Council of Educational Research and Training, Sri Aurobindo Marg, New Delhi 110016 and printed at Shree Vrindavan Graphics (P) Ltd., E-34, Sector-7, Noida 201 301 (UP).

INDEX

Content	Schedule	Page No.
A. Balance Sheet		1
i) Capital Fund	1	2
ii) Designated/Earmarked/Endowment Funds	2	3
iii) Endowment Funds	2 (a)	4
iv) Current Liabilities and Provisions	3	5
v) Sponsored Projects	3 (a)	6-7
vi) Sponsored Fellowships and Scholarships	3 (b)	8
vii) Unutilised Grants from Government of India	3 (c)	9
viii) Consolidated Fixed Assets (Capital + Revenue) NCERT	4	10-11
ix) Fixed Assets — Capital	4 (a)	12-13
x) Fixed Assets — Revenue	4 (b)	14-15
xi) Capital	4 (c)	16
xii) Others (Gifted/Sponsored)	4 (d)	17
xiii) Investment from Earmarked/Endowment Funds	5	18
xiv) Investment from Earmarked/Endowment Funds (Fund Wise)	5 (a)	18
xv) Investment — Others	6	19
xvi) Current Assets	7	20
xvii) Details of Bank Accounts	7 (a)	21
xviii) Loans, Advances and Deposits	8	22
xix) Debtors in R/O Sponsored Projects	8 (a)	23
B. Income and Expenditure Account		24
i) Academic Receipts	9	25
ii) Grants/Subsidies (Irrecoverable Grants Received) : 2018–19	10	26
iii) Income from Investments	11	27
iv) Interest Earned	12	28
v) Other Income	13	29
vi) Prior Period Income	14	30
vii) Staff Payments and Benefits (Establishment Expenses)	15	31
viii) Employees Retirement and Terminal Benefits	15 (a)	32
ix) Academic Expenses	16	33
x) Administrative and General Expenses	17	34
xi) Transportation Expenses	18	35
xii) Repairs and Maintenance	19	36

xiii)	Finance Costs	20	37
xiv)	Other Expenses	21	38
xv)	Prior Period Expenses	22	39
C.	Receipts and Payment Account for the Year Ended 31.03.2019		40-42
D.	Balance Sheet (GPF Accounts)		43-44
E.	Income and Expenditure Account (GPF Account)		45
F.	Receipts and Payment Account (GPF Account)		46
G.	Balance Sheet (New Pension Scheme)		47
H.	Income and Expenditure Account (New Pension Scheme)		48
I.	Receipts and Payments Account (New Pension Scheme)		49-50
J.	Significant Accounting Policies	23	51-54
K.	Notes on Accounts	24	55-63
L.	Separate Audit Report of the Comptroller and Auditor General of India on the Accounts of the National Council of Educational Research and Training (NCERT) for the year ended 31 March 2019		64-67
M.	Annexure to the Separate Audit Report		68

NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

A. Balance Sheet as on 31 March, 2019

SOURCES OF FUNDS	Schedule	Amount in ₹	
		Current Year 2018-19	Previous Year 2017-18
CORPUS/CAPITAL FUND	1	(4,89,23,88,255)	(5,18,47,42,033)
DESIGNATED/EARMARKED/ ENDOWMENT FUNDS	2	-	-
CURRENT LIABILITIES AND PROVISIONS	3	17,06,58,82,588	16,79,83,03,671
TOTAL		12,17,34,94,333	11,61,35,61,638

APPLICATION OF FUNDS	Schedule	Amount in ₹	
		Current Year 2018-19	Previous Year 2017-18
FIXED ASSETS	4		
Tangible Assets		1,60,85,24,809	1,57,11,42,296
Intangible Assets		23,65,071	34,63,631
Capital Work-In-Progress			
INVESTMENTS FROM EARMARKED/ ENDOWMENT FUNDS	5	-	-
Long-Term		-	-
Short-Term		-	-
INVESTMENTS – OTHERS	6	7,07,93,02,306	5,77,43,02,306
CURRENT ASSETS	7	2,28,86,68,578	3,25,96,34,866
LOANS, ADVANCES AND DEPOSITS	8	1,19,46,33,570	1,00,50,18,539
TOTAL		12,17,34,94,333	11,61,35,61,638

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

Sd/-
Secretary
NCERT, New Delhi 110 016

NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

Schedule 1 : Capital Fund

		Amount in ₹	
Particulars	Current Year 2018-19	Previous Year 2017-18	
	(5,18,47,42,033)	(4,45,03,79,974)	
Add: Utilisation towards Capital Fund	25,45,78,687	13,60,72,588	
Add: Grants from Government of India to the extent utilised for Capital expenditure	-	-	
Add: Assets Purchased out of Earmarked Funds	-	-	
Add: Assets Purchased out of Sponsored Projects, where ownership vests in the institution	13,17,659	40,77,057	
Add: Assets Donated/Gifts Received	1,63,717	1,55,348	
Add: Other Additions/Adjustments	(62,01,45,588)	(9,42,59,430)	
Add: Excess of Income over expenditure transferred from the Income and Expenditure Account	65,64,39,303	-	
Total	(4,89,23,88,255)	(4,40,43,34,411)	
(Deduct) Expenditure Account	-	(78,04,07,622)	
Balance at the end of the year	(4,89,23,88,255)	(5,18,47,42,033)	

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

Sd/-
Secretary
NCERT, New Delhi 110 016

NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

Schedule 2 : Designated/Earmarked/Endowment Funds

Amount in ₹

Particulars	Fund wise Breakup				Total	
	<i>FUND AAA</i>	<i>FUND BBB</i>	<i>Fund CCC</i>	<i>Endowment Funds</i>	<i>Current Year 2018-19</i>	<i>Previous Year 2017-18</i>
A.						
a) Opening balance	-	-	-	-	-	-
b) Additions during the year	-	-	-	-	-	-
c) Income from investment made of the funds	-	-	-	-	-	-
d) Accrued Interest on investment/ Advances	-	-	-	-	-	-
e) Interest on Savings Bank a/c	-	-	-	-	-	-
f) Other additions (Specify nature)	-	-	-	-	-	-
Total (A)	-	-	-	-	-	-
B.						
Utilisation/Expenditure Towards Objectives Of Funds						
a) Capital Expenditure	-	-	-	-	-	-
b) Revenue Expenditure	-	-	-	-	-	-
Total (B)	-	-	-	-	-	-
Closing balance at the end of the year (A-B)	-	-	-	-	-	-
Represented by						
Cash and Bank Balances	-	-	-	-	-	-
Investments	-	-	-	-	-	-
Interest accrued but not due	-	-	-	-	-	-
Total	-	-	-	-	-	-

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

Sd/-
Secretary
NCERT, New Delhi 110 016

NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

Schedule 3 : Current Liabilities and Provisions

	Amount in ₹	
	Current Year 2018-19	Previous Year 2017-18
A. Current Liabilities		
1. Deposits from staff	-	-
2. Deposits from students/Schools	48,92,732	49,84,571
3. Sundry Creditors		
a) For goods and Services	18,50,68,585	58,70,32,660
b) Others	(19,40,115)	(19,40,115)
4. Deposit-Others (including EMD, Security Deposit)	6,56,29,214	6,30,26,152
5. Statutory Liabilities (GPF, TDS, WC TAX, CPF, GIS, NPS):		
a) Overdue	-	-
b) Others	1,37,91,41,647	1,00,38,42,234
b) Others		
Other Current Liabilities		
a) Salaries	4,39,882	4,39,882
b) Pension	36,752	36,752
c) Receipts against sponsored fellowships and scholarships	71,25,475	-
d) Unutilised Grants	30,39,25,147	38,27,64,081
e) Grants in advance	-	-
f) Other funds	-	-
	22,90,67,189	12,85,27,372
TOTAL (A)	2,17,33,86,508	2,16,87,13,589
B. PROVISIONS		
1. Taxation		
2. Gratuity	70,93,23,321	2,64,69,65,817
3. Superannuation Pension	13,57,37,94,491	11,31,29,40,984
4. Accumulated Leave Encashment	60,93,78,268	66,96,83,281
5. Trade Warranties/Claims	-	-
6. Others (Specify)	-	-
Total (B)	14,89,24,96,080	14,62,95,90,082
Total (A+B)	17,06,58,82,588	16,79,83,03,671

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

Sd/-
Secretary
NCERT, New Delhi 110 016

NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING
STATUS OF FUNDS UNDER SPECIFIC GRANTS AS ON 31.03.2019

Schedule 3(a) : Sponsored Projects

S. No.	Name of Project	Sponsoring Agency	Amount in ₹					
			Opening Balance as on 01.04.2018	Receipts/ Recoveries during the year	Total	Expenditure during the year	Closing during as on 31.03.2019	
			1	2	3	4 (2+3)	5	6(4-5)
1.	Pandit Madan Mohan Malviya National Mission on Teacher Education, IUCTE	MHRD		8,87,21,552	5,00,000	8,92,21,552	3,31,49,521	5,60,72,031
2.	Strengthening Quality in Intervention Secondary Education under RMSA (Incl. Kala Utsav)-RMSA Cell	MHRD		(1,88,62,848)	14,10,94,136	12,22,31,288	7,73,49,062	4,48,82,226
3.	In-service Primary Teachers Training through Interactive Television (IPVT-ITV)	MHRD		2,29,57,891	-	2,29,57,891	-	2,29,57,891
4.	Moocs	MHRD		2,20,40,217	-	2,20,40,217	45,30,056	1,75,10,161
5.	Mid-Term Survey/NAS Class V-VIII (SSA-ESD)	MHRD		3,15,89,513	-	3,15,89,513	1,71,22,703	1,44,66,810
6.	Grant under SSA for the PAB approved project of QMTs. Early Literacy Programme and Group Arithmetic (SSA-DEE)	MHRD		38,81,928	1,54,89,900	1,93,71,828	1,49,30,592	44,41,236
7.	Analysis and dissemination of existing NAS Data Strengthening of CCE and school based assesment and development of learning resource (ESD)	UNICEF		(1,94,743)	76,00,748	74,06,005	46,58,627	27,47,378
8.	Policy Research on Education and Skill Development from the Perspective of Gender Equality - A Comparative study of India and Korea (DGS)	Korea Foundation (KF)		-	20,01,621	20,01,621	6,03,876	13,97,745
9.	National Skills Qualifications Framework (NSQF)- PSSCIVE	MHRD		11,10,407	-	11,10,407	-	11,10,407
10.	Scheme of Assistance under experimental innovative prog. Grant voluntary agencies	MHRD		9,27,429	-	9,27,429	-	9,27,429
11.	Study Project (DPEP)	MHRD		5,55,163	-	5,55,163	-	5,55,163
12.	UNESCO (CIET)	UNESCO		2,65,568	-	2,65,568	-	2,65,568
13.	To Replace Equipments at all SIETs under Centrally Sponsored Scheme ICT in School (CIET)	MHRD		2,20,177	-	2,20,177	-	2,20,177
14.	Pre- sanction appraisal of applications submitted by Voluntary Agencies for Elementary age group Children under the programme of Univesalisation of Elementary education	MHRD		6,44,128	-	6,44,128	4,39,770	2,04,358
15.	DBT's Foldscope (Paper Microscope) Project (DEK)	DBT		-	3,00,000	3,00,000	1,71,726	1,28,274
16.	Swayam Prabha	MHRD		19,39,688	-	19,39,688	18,76,385	63,303

17.	Evaluation of the Scheme for Strengthening of boarding facilities for girls students of Sec. and Hr. Sec. and Hr. Sec. Schools	MHRD	91,664	-	91,664	67,833	23,831
18.	Baseline Achievements Surey under DPEP	MHRD	2,02,262	-	2,02,262	1,96,655	5,607
19.	Grant - in - aid to NCERT during 1993-94 for implementation of Special Orientation Programme for Teachers	MHRD	5,144	-	5,144	2,400	2,744
20.	For Implementation of the Project 'Teaching Sec. Maths with ICT' under the Centrally sponsored scheme of information and Communication Tech. (ICT) in school during 2010-11	MHRD	24,056	-	24,056	23,000	1,056
21.	Scheme of Assistance for Strengthening Cultural Values in Education	MHRD	1,56,235	-	1,56,235	156,235	-
22.	National Integration Module Under (IRD)	IITD	4,384	1,00,000	1,04,384	1,04,384	-
23.	DTH Tv Channels	MHRD	-	-	-	9,974	(9,974)
24.	C-DAC (CIET)	C-DAC	1,711	-	1,711	14,150	(12,439)
25.	Diksha	MHRD	-	-	-	1,44,090	(1,44,090)
26.	Satellite Network	MHRD	-	-	-	4,52,667	(4,52,667)
27.	Third Party Evaluation	MHRD	-	-	-	6,44,449	(6,44,449)
28.	E-PG Pathshala	University of Allahbad	(6,85,312)	-	(6,85,312)	-	(6,85,312)
29.	Preparatory activities for conducting baseline assessment of learning level at Secondary stage under RMSA-ESD/NAS	MHRD	(7,63,739)	-	(7,63,739)	1,79,33,442	(1,86,97,181)
30.	NROER (CIET)/National Award for Teachers for use of ICT in Education (CIET)	MHRD	(2,66,04,858)	2,66,04,000	(858)	2,11,55,769	(2,11,56,627)
Sub Total			12,82,27,618	19,36,90,405	32,19,18,023	19,57,37,366	12,61,80,657

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. Debit Balance(Negative Balance) of Sepcific Grant is shown in Schedule No. 8 Loan and Advances.

* From the Current Financial Year 2018-19, The Point No. 2,5,6,29 and 32 has been merged under SSIS(Samagra Shiksha Integrated Scheme)

Sd/-

Chief Accounts Officer

NCERT, New Delhi 110 016

Sd/-

Secretary

NCERT, New Delhi 110 016

NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

Schedule 3(b) - Sponsored Fellowships and Scholarships

S. No.	Name of the Sponsor	Amount in ₹					
		Opening Balance as on 1.04.2018		Transactions During the Year 2018-19		Closing balance as on 31.03.2019	
		Credit	Debit	Credit	Debit	Credit	Debit
1.	University Grants Commission	-	-	-	-	-	-
2.	Ministry	-	-	-	-	-	-
3.	Others (Specify)	-	-	-	-	-	-
		-	-	-	-	-	-
	Total	-	-	-	-	-	-

Notes:

1. The total of Column 7, (Credit) will appear under the above head, on the liabilities side of the Balance Sheet (Schedule 3).
2. The total of Column 8 (Debit) will appear as Receivables on Assets side of the Balance Sheet in Schedule 8 (Loans and Advances and Deposits).

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

Sd/-
Secretary
NCERT, New Delhi 110 016

NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

Schedule 3(c): Unutilised Grants from the Government of India

		Amount in ₹	
Particulars	Current Year 2018-19	Previous Year 2017-18	
A. Capital grants: Government of India			
Balance B/F	-	77,895	
Add: Internal Receipts utilised during the year	-	29,70,409	
Add: Interest Earned	-	36,962	
Add: Receipts during the year	25,00,00,000	12,01,00,000	
Total (a)	25,00,00,000	12,31,85,266	
Less: Refunds			
Less: Utilised for Revenue Expenditure	-	-	
Less: Utilised for Capital Expenditure	24,57,23,240	12,31,85,266	
Total (b)	24,57,23,240	12,31,85,266	
Unutilised carried forward (a-b)	42,76,760	-	
B. UGC grants: Capital			
Balance B/F			
Receipts during the year			
Total (c)	-	-	
Less Refunds			
Less: Utilised for Revenue Expenditure			
Less : Utilised for Capital Expenditure			
Total (d)	-	-	
Unutilised carried forward (c-d)	-	-	
C. Revenue Grants: Government of India			
Balance B/F	22,62,87,811	6,11,01,616	
Add: Internal Receipts utilised during the year	62,01,45,588	10,80,89,021	
Add: Interest Earned	-	88,903	
Receipts during the year	2,58,54,05,000	2,76,70,00,000	
Total (e)	3,43,18,38,399	2,93,62,79,540	
Less: Refunds			
Less: Utilised for Revenue Expenditure	3,29,13,17,961	2,69,71,04,407	
Less: Utilised for Capital Expenditure	88,55,447	1,28,87,322	
Total (f)	3,30,01,73,408	2,70,99,91,729	
Unutilised carried forward (e-f)	13,16,64,991	22,62,87,811	
D. Grants from State Govt.			
Balance B/F			
Add: Receipts during the year			
Total (g)	-	-	
Less: Utilised for Revenue Expenditure			
Less: Utilised for Capital Expenditure			
Total (h)	-	-	
Unutilised carried forward (g-h)	-	-	
Grand Total (A+B+C+D)	13,59,41,751	22,62,87,811	

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

Sd/-
Secretary
NCERT, New Delhi 110 016

NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

Schedule 4 : Consolidated Fixed Assets (Capital + Revenue) NCERT

Amount in ₹

S. No.	Assets Heads	Gross Block			Depreciation for the Year				Net Block			
		Op Balance on 01.04.2018	Additions during the year	Deductions during the year	As at 31st March 2019 (1+2-3)	Depreciation Opening Balance	Rate of depreciation	Depreciation during the year	Deductions/Adjustment	Total Depreciation up to 31.03.2019 (5+7-8)	31.03.2019 (4-10)	31.03.2018
		1	2	3	4	5	6	7	8	9		
1.	Land	37,54,36,110	-	-	37,54,36,110	-	0%	-	-	-	37,54,36,110	37,54,36,110
2.	Buildings	82,49,93,351	2,04,83,592	-	84,54,76,942	1,64,99,867	2%	4,09,672	-	-	82,85,67,403	82,49,93,351
3.	Sewerage and Drainage	40,425	96,000	-	1,36,425	809	2%	1,920	-	-	1,33,696	40,425
4.	Tubewells and Water Supply	1,51,900	46,58,368	-	48,10,268	3,038	2%	93,167	-	-	47,14,063	1,51,900
5.	Electrical Installation and Equip.	5,08,86,938	50,06,971	-	5,58,93,909	25,44,347	5%	2,50,350	-	-	5,30,99,211	5,08,86,938
6.	Capital and machinery	95,88,508	12,08,723	-	1,07,97,230	4,79,426	5%	60,437	-	-	1,02,57,366	95,88,508
7.	Scientific and Laboratory Equip.	67,16,389	29,04,797	-	96,21,187	5,37,311	8%	2,32,384	-	-	88,51,492	67,16,389
8.	Office Equipment	2,25,24,628	46,50,771	-	2,71,75,397	16,89,349	7.50%	3,48,809	-	-	2,51,37,240	2,25,24,628
9.	Audio Visual Equipment	6,62,00,038	69,51,542	-	7,31,51,579	49,65,003	7.50%	5,21,366	-	-	6,76,65,208	6,62,00,038
10.	Computer and Peripherals	5,53,97,598	2,43,41,093	-	7,97,38,693	1,10,79,523	20%	48,68,219	-	-	6,37,90,954	5,53,97,598
11.	Furniture, Fixtures and Fittings	7,61,15,869	1,64,12,277	-	9,25,28,147	57,08,688	7.50%	12,30,921	-	-	8,55,88,538	7,61,15,869
12.	Vehicles	27,37,975	-	-	27,37,975	2,73,799	10%	-	-	-	24,64,177	27,37,975
13.	Lib. Books and Scientific Journals	5,37,39,917	1,33,30,985	21,867	6,70,49,033	53,73,992	10%	13,30,913	-	-	6,03,44,130	5,37,39,917
14.	Small Value Assets	-	1,79,820	-	1,79,820	-	100%	1,79,820	-	-	-	-
	Total (A)	1,54,45,29,646	10,02,24,939	21,867	1,64,47,32,715	4,91,55,152		95,27,978	-	-	1,58,60,49,588	1,54,45,29,646

15.	Others (Gifted Assets and Sponsored projects) Refer Annexure 4 (d) Total (B)	2,66,12,650	14,81,376	-	2,80,94,026	-	20%	56,18,804	-	56,18,804	2,24,75,221	2,66,12,650
	Total (A+B)	1,57,11,42,296	10,17,06,315	21,867	1,67,28,26,741	4,91,55,152		1,51,46,782		6,43,01,934	1,60,85,24,809	1,57,11,42,296
16.	Capital Work in Progress (C)	-	-	-	-	-		-	-	-	-	-
S. No.	Intangible Assets	Op. Balance	Additions	Deductions	Closing Balance	Depreciation opening Balance	Rate	Amortization for the year	Deductions/ Adjustment	Total Amortization/ Adjustments	31.03.2019	31.03.2018
17.	Computer Software	1,37,940	1,97,650	-	3,35,590	55,176	40%	79,060	-	1,34,236	2,01,354	1,37,940
18.	E-Journals	33,25,691	12,86,903	-	46,12,594	9,27,716	40%	5,14,761	10,06,400	24,48,877	21,63,717	33,25,691
19.	Patents	-	-	-	-	-	-	-	-	-	-	-
	Total - d	34,63,631	14,84,553	-	49,48,184	9,82,892		5,93,821	10,06,400	25,83,113	23,65,071	34,63,631
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-

Sd/-

Chief Accounts Officer
NCERT, New Delhi 110 016

Sd/-

Secretary
NCERT, New Delhi 110 016

NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

Schedule 4 a : Fixed Assets — Capital

Amount in ₹

S. No.	Assets Heads	Gross Block			Depreciation for the Year						Net Block			
		Op Balance on 01.04.2018	Additions during the year	Deductions during the year	As at 31st March 2019 (1+2-3)	Depreciation Opening Balance	Rate of depreciation	Depreciation during the year	Deduction during the year	Deductions/ Adjustments	Total Depreciation up to 31.03.2019 (5+7-8)	31.03.2019 (4-10)	31.03.2018	Net Block
		1	2	3	4	5	6	7	8	9	10			
1.	Land	37,54,36,110	-	-	37,54,36,110	-	0%	-	-	-	-	37,54,36,110	37,54,36,110	
2.	Buildings	78,42,04,945	2,04,83,592	-	80,46,88,537	1,56,84,099	2%	4,09,672	-	-	1,60,93,771	78,85,94,766	78,42,04,945	
3.	Sewerage and Drainage	-	96,000	-	96,000	-	2%	1,920	-	-	1,920	94,080	-	
4.	Tubewells and Water Supply	1,51,900	46,58,368	-	48,10,268	3,038	2%	93,167	-	-	96,205	47,14,063	1,51,900	
5.	Electrical Installation and Equip.	3,41,82,468	37,84,949	-	3,79,67,417	17,09,123	5%	1,89,248	-	-	18,98,371	3,60,69,045	3,41,82,468	
6.	Capital and machinery	7,03,581	3,78,460	-	10,82,041	35,179	5%	18,923	-	-	54,102	10,27,938	7,03,581	
7.	Scientific and Laboratory Equip.	20,44,850	-	-	20,44,850	1,63,588	8%	-	-	-	1,63,588	18,81,262	20,44,850	
8.	Office Equipment	1,11,88,283	21,46,932	-	1,33,35,215	8,39,122	7.5%	1,61,021	-	-	10,00,143	1,23,35,073	1,11,88,283	
9.	Audio Visual Equipment	11,04,047	17,75,732	-	28,79,779	82,803	7.5%	1,33,179	-	-	2,15,982	26,63,795	11,04,047	
10.	Computer and Peripherals	1,76,22,221	1,46,97,992	-	3,23,20,213	35,24,447	20%	29,39,599	-	-	64,64,046	2,58,56,170	1,76,22,221	
11.	Furniture, Fixtures and Fittings	3,89,27,410	84,28,996	-	4,73,56,406	29,19,555	7.5%	6,32,174	-	-	35,51,729	4,38,04,677	3,89,27,410	
12.	Vehicles	26,85,592	-	-	26,85,592	2,68,561	10%	-	-	-	2,68,561	24,17,032	26,85,592	
13.	Lib. Books and Scientific Journals	3,89,03,011	-	21,807	3,88,81,204	38,90,302	10%	(2,181)	-	-	38,88,121	3,49,93,085	3,89,03,011	
14.	Small Value Assets	-	2,398	-	2,398	-	100%	2,398	-	-	2,398	-	-	
	Total (A)	1,30,71,54,418	5,64,53,419	21,807	1,36,35,86,030	2,91,19,817		45,79,120	-	-	3,36,98,937	1,32,98,87,096	1,30,71,54,418	

15.	Others (Total B)	-	-	-	-	20%	-	-	-	-	-	-	-	-	-	-	-
	Total (A+B)	1,30,71,54,418	5,64,53,419	21,807	1,36,35,86,030	2,91,19,817	45,79,120	-	-	3,36,98,937	1,32,98,87,096	1,30,71,54,418					
16.	Capital Work in Progress (C)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

S. No.	Intangible Assets	Op. Balance	Additions	Deductions	Closing Balance	Depreciation opening Balance	Rate	Amortization for the year	Deductions/ Adjustment	Total Amortization/ Adjustments	31.03.2019	31.03.2018
17.	Computer Software	-	-	-	-	-	-	-	-	-	-	-
18.	E-Journals	-	-	-	-	-	-	-	-	-	-	-
19.	Patents	-	-	-	-	-	-	-	-	-	-	-
	Total - d	-	-	-	-	-	-	-	-	-	-	-

Sd/-

Chief Accounts Officer
NCERT, New Delhi 110 016

Sd/-

Secretary
NCERT, New Delhi 110 016

NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

Schedule 4 b : Fixed Assets — Revenue

Amount in ₹

S. No.	Assets Heads	Gross Block			As at 31st March 2019 (1+2-3)	Depreciation for the Year					Net Block		
		Op Balance on 01.04.2018	Additions during the year	Deductions during the year		Rate of depreciation	Depreciation during the year	Deduction during the year	Deductions/Adjustment	Total Depreciation up to 31.03.2019 (5+7-8)	31.03.2019 (4-10)	31.03.2018	
		1	2	3	4	5	6	7	8	9	10		
1.	Land	-	-	-	-	-	0	-	-	-	-	-	-
2.	Buildings	4,07,88,406	-	-	4,07,88,405	8,15,768	2%	-	-	-	8,15,768	3,99,72,637	4,07,88,406
3.	Sewerage and Drainage	40,425	-	-	40,425	809	2%	-	-	-	809	39,616	40,425
4.	Tubewells and Water Supply	-	-	-	-	-	2%	-	-	-	-	-	-
5.	Electrical Installation and Eqp.	1,67,04,470	12,22,022	-	1,79,26,492	8,35,224	5%	61,102	-	-	8,96,326	1,70,30,166	1,67,04,470
6.	Capital and machinery	88,84,927	8,30,263	-	97,15,189	4,44,247	5%	41,514	-	-	4,85,761	92,29,428	88,84,927
7.	Scientific and Laboratory Eqp.	46,71,539	29,04,797	-	75,76,337	3,73,723	8%	2,32,384	-	-	6,06,107	69,70,230	46,71,539
8.	Office Equipment	1,13,36,345	25,03,839	-	1,38,40,182	8,50,227	7.5%	1,87,788	-	-	10,38,015	1,28,02,167	1,13,36,345
9.	Audio Visual Equipment	6,50,95,991	51,75,810	-	7,02,71,800	48,82,200	7.5%	3,88,187	-	-	52,70,387	6,50,01,413	6,50,95,991
10.	Computer and Peripherals	3,77,75,377	96,43,101	-	4,74,18,480	75,55,076	20%	19,28,620	-	-	94,83,696	3,79,34,784	3,77,75,377
11.	Furniture, Fixtures and Fittings	3,71,88,459	79,83,281	-	4,51,71,741	27,89,133	7.5%	5,98,747	-	-	33,87,880	4,17,83,861	3,71,88,459
12.	Vehicles	52,383	-	-	52,383	5,238	10%	-	-	-	5,238	47,145	52,383
13.	Lib. Books and Scientific Journals	1,48,36,906	1,33,30,985	60	2,81,67,829	14,83,690	10%	13,33,094	-	-	28,16,784	2,53,51,045	1,48,36,906
14.	Small Value Assets	-	1,77,422	-	1,77,422	-	100%	1,77,422	-	-	1,77,422	-	-
	Total (A)	23,73,75,228	4,37,71,520	60	28,11,46,685	2,00,35,335		49,48,858			2,49,84,193	25,61,62,492	23,73,75,228
15.	Others (Total B)	-	-	-	-	-	20%	-	-	-	-	-	-

	Total (A+B)	23,73,75,228	4,37,71,520	60	28,11,46,685	2,00,35,335		49,48,858	-	2,49,84,193	25,61,62,492	23,73,75,228
16.	Capital Work in Progress (C)	-	-	-	-	-	-	-	-	-	-	-

S. No.	Intangible Assets	Op. Balance	Additions	Deductions	Closing Balance	Depreciation opening Balance	Rate	Amortization for the year	Deductions/ Adjustment	Total Amortization/ Adjustments	31.03.2019	31.03.2018
17.	Computer Software	1,37,940	1,97,650	-	3,35,590	55,176	40%	79,060	-	1,34,236	2,01,354	1,37,940
18.	E-Journals	33,25,691	12,86,903	-	46,12,594	9,27,716	40%	5,14,761	10,06,400	24,48,877	21,63,717	33,25,691
19.	Patents	-	-	-	-	-	-	-	-	-	-	-
	Total - d	34,63,631	14,84,553	-	49,48,184	9,82,892	-	5,93,821	10,06,400	25,83,113	23,65,071	34,63,631

Sd/-

Chief Accounts Officer
NCERT, New Delhi 110 016

Sd/-

Secretary
NCERT, New Delhi 110 016

NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

Schedule 4 c : Capital

Amount in ₹

S. No.	Assets Heads	Gross Block			Depreciation for the Year				Net Block		
		Opening Balance 01.04.2017	Additions	Deductions	Closing Balance	Depreciation for the year	Deduction for the year	Deductions/ Adjustment	Total Depreciation	31.03.2019	31.03.2018
1.	Patents and copyrights	-	-	-	-	-	-	-	-	-	-
2.	Computer Software	-	-	-	-	-	-	-	-	-	-
3.	E -Journals	-	-	-	-	-	-	-	-	-	-

Sd/-

Chief Accounts Officer
NCERT, New Delhi 110 016

Sd/-

Secretary
NCERT, New Delhi 110 016

NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

Schedule 4d : Others (Gifted/Sponsored)

Amount in ₹

S.No.	Assets Heads	Gross Block				Net Block			
		Op Balance on 01.04.2018	Additions during the year	Deductions during the Year	As at 31st March 2019 (1+2-3)	20% of Column No. 4	Total	31.03.2019 (4-6)	31.03.2018
		1	2	3	4	5	6	7	8
1.	Assets acquired out of Specific Grants and Gifted Assets	2,66,12,650	14,81,376	-	2,80,94,026	56,18,805	56,18,805	2,24,75,221	2,66,12,650
	Total (A)	2,66,12,650	14,81,376	-	2,80,94,026	56,18,805	56,18,805	2,24,75,221	2,66,12,650
2.	Capital Work in Progress (B)	-	-	-	-	-	-	-	-
3.	Grand Total(A+B)	2,66,12,650	14,81,376	-	2,80,94,026	56,18,805	56,18,805	2,24,75,221	2,66,12,650

Note: The additions during the year include from:	Amount
Gifted	1,63,717
Earmarked Funds	-
Sponsored Projects	13,17,659
Own Funds	-
Total	14,81,376

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

Sd/-
Secretary
NCERT, New Delhi 110 016

NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

Schedule 5 : Investment from Earmarked/Endowment Funds

		Amount in ₹	
S. No.		Current Year 2018-19	Previous Year 2017-18
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		-	-

Schedule 5(a) : Investment from Earmarked/Endowment Funds (Fund Wise)

		Amount in ₹	
S. No.	Particulars	Current Year 2018-19	Previous Year 2017-18
1.	Endowment Fund Investments	-	-
2.		-	-
3.		-	-
4.		-	-
5.		-	-
		-	-

Note : The total in this sub-schedule will agree with total in schedule-5.

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

Sd/-
Secretary
NCERT, New Delhi 110 016

NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

Schedule 6 : Investment — Others

S.No.	Paritculars	Amount in ₹	
		Current Year 2018-19	Previous Year 2017-18
1.	In Central Government Securities	-	-
2.	In State Government Securities	-	-
3.	Other approved Securities	-	-
4.	Shares	-	-
5.	Debentures and Bonds created out of GPF	8,60,00,000	8,60,00,000
6.	Others (to be specified)		
	(a) Long Term Deposits created out of GPF	1,24,33,02,306	1,13,83,02,306
	(b) Short Term Deposits	5,75,00,00,000	4,55,00,00,000
	Total	7,07,93,02,306	5,77,43,02,306

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

Sd/-
Secretary
NCERT, New Delhi 110 016

NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

Schedule 7 : Current Assets

S. No	Particulars	Amount in ₹	
		Current Year 2018-19	Previous Year 2017-18
1.	Stock:		
	a) Store – Printing paper	-	-
	b) Loose Tools	-	-
	c) Publications	1,78,98,11,888	1,92,84,64,163
	d) Laboratory chemicals, consumables and glass ware	-	-
	e) Building Material	-	-
	f) Stationery	-	-
	g) Water supply material	-	-
2.	Sundry Debtors:		
	a) Debts Outstanding for a period exceeding six months	-	54,29,770
	b) Others	1,24,45,609	1,24,83,675
3.	Cash and Bank Balances		
	a) With Scheduled banks:		
	In Current Accounts	-	-
	In Term Deposit Accounts	-	-
	In Savings Accounts	48,64,11,080	1,31,32,57,258
	b) With non-Scheduled banks:		
	In term deposit Accounts	-	-
	In Savings Accounts	-	-
4.	Post Office- Savings Accounts	-	-
	Total	2,28,86,68,578	3,25,96,34,866

Note : Annexure A shows the details of Bank Accounts

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

Sd/-
Secretary
NCERT, New Delhi 110 016

NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

Schedule 7(a) : Details of Bank Accounts

	Amount in ₹	
1. Savings Bank Accounts	Current Year 2018-19	Previous Year 2017-18
1. Grants from UGC A/c		
2. University Receipts A/c		
3. Scholarship A/c		
4. Academic Receipts A/c		
5. Development (Capital) A/c		
6. Combined Entrance Exams (CBT) A/c		
8. Corpus Fund A/c (EMF)		
9. Sponsored Projects Fund A/c		
10. Sponsored Fellowship A/c		
11. Endowment and Chair A/c (EMF)		
12. UGC JRF Fellowship (EMF)		
13. HBA Fund A/c		
14. Conveyance A/c (EMF)		
15. UGC Rajiv Gandhi National Fellowship (EMF)		
16. Academic Development Fund A/c		
17. Deposit A/c	48,64,11,080	1,31,32,57,258
18. Student Fund A/c		
19. Student Aid Fund A/c		
20. Capital Grants for specific schemes		
II. Current Account		
III. Term Deposits with Scheduled Banks		
Total	48,64,11,080	1,31,32,57,258

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

Sd/-
Secretary
 NCERT, New Delhi 110 016

NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

Schedule 8 : Loans, Advances and Deposits

	Amount in ₹	
	Current Year 2018-19	Previous Year 2017-18
1. Advances to employees (Non-interest bearing)		
a) Salary	-	-
b) Festival	-	-
c) Medical Advance	-	-
d) Others	8,29,418	12,40,321
2. Long Term Advances to employees (Interest bearing)		
a) Vehicle Loan	12,26,610	20,31,201
b) Home Loan	41,35,396	24,21,633
c) Computer	29,61,753	34,99,047
3. Advances and other amounts recoverable in cash or in kind or for value to be received		
a) On Capital Accounts	-	-
b) to Suppliers	-	-
c) Others	91,73,47,288	22,73,140
4. Prepaid Expenses		
a) Insurance	1,88,875	58,520
b) Other Expenses	80,28,345	2,78,11,416
5. Deposits		
a) Telephone	-	-
b) Lease Rent	-	-
c) Electricity	-	-
d) AICTE (Not Applicable)	-	-
e) Others	21,25,753	60,12,30,871
6. Income Accrued		
a) On Investments from Earmarked/Endowment Funds	-	-
b) On Investments-Others	6,50,38,612	4,84,15,269
c) On Investments-STD	11,40,89,174	6,09,48,973
d) On Loans and Advances	8,37,776	7,01,123
e) Others (includes income due unrealised)	-	35,880
7. Other – Current assets receivable from UGC/ sponsored projects		
a) Debit balances in Sponsored Projects	4,81,49,588	3,45,95,501
b) Debit balances in Sponsored Fellowships and Scholarships	-	(71,21,288)
c) Grants Receivable	-	-
d) Other receivables	30,93,848	2,95,800
8. Claims receivable	2,65,81,131	22,65,81,131
TOTAL	1,19,46,33,570	1,00,50,18,538

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

Sd/-
Secretary
NCERT, New Delhi 110 016

NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

Schedule 8a : Debtors in R/O Sponsored Projects

							Amount in ₹	
S. No.	Name of Project	Sponsoring Agency	Opening Balance as on 01.04.2018	Receipts/ Recoveries during the year	Refunds	Total	Expenditure during the year	Closing Balance as on 31.03.2019
		1	2	3	4	5 (2+3+4)	6	7 (5-6)
1.	Meeting of the working group on formulation of design for the national component of DPEP	MHRD	2,193	-	-	2,193	-	2,193
2.	Development of Teaching Learning Material of NFE in Hindi (1995-96)	MHRD	1,91,100	-	-	1,91,100	-	1,91,100
3.	Finance Assistance for Conducting Scost Training Programmes for Teachers at PSSCIVE	MHRD	4,584	-	-	4,584	-	4,584
4.	Production of ETV Programme for telecast on DD III freedom channel during 96-97 (CIET)	MHRD	4,44,600	-	-	4,44,600	-	4,44,600
5.	Insat Programme for CIET	MHRD	2,49,395	-	-	2,49,395	-	2,49,395
Total :			8,91,872	-	-	8,91,872	-	8,91,872

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

B. Income and Expenditure Account for the Period 01.04.2018 to 31.03.2019

Particulars	Schedule	Current Year 2018-19	Previous Year 2017-18
INCOME			
Academic Receipts	9	6,93,26,839	3,13,61,495
Grants/Subsidies	10	3,29,13,17,961	2,69,71,04,407
Income From Investments	11	40,76,98,399	30,39,67,885
Interest Earned	12	4,31,26,106	2,93,37,212
Other Income	13	4,11,49,18,075	3,52,61,67,257
Prior Period Income	14	10,05,58,080	10,17,14,551
TOTAL (A)		8,02,69,45,460	6,68,96,52,807
EXPENDITURE			
Staff Payments and Benefits(Establishment Expenses)	15	3,49,41,21,257	4,53,02,07,086
Academic Expenses	16	2,66,52,39,965	2,24,46,93,728
Administrative And General Expenses	17	47,08,42,105	36,51,18,783
Transportation Expenses	18	22,76,572	1,10,31,433
Repairs and Maintenance	19	19,87,59,586	23,32,65,548
Finance Costs	20	3,41,136	8,98,085
Other Expenses	21	54,34,474	26,43,076
Prior Period Expenses	22	46,76,12,415	2,07,17,003
Depreciation	4	6,58,78,647	6,14,85,688
TOTAL (B)		7,37,05,06,157	7,47,00,60,429
Balance being excess of Income over Expenditure (A-B)		65,64,39,303	(78,04,07,622)
Transfer to / from Designated Fund			
Building fund			
Others (specify)			
Balance Being Surplus (Deficit) Carried to Capital Fund		65,64,39,303	(78,04,07,622)
SIGNIFICANT ACCOUNTING POLICIES	23		
CONTIGENT LIABILITIES AND NOTES TO ACCOUNTS	24		

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

Sd/-
Secretary
NCERT, New Delhi 110 016

NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

Schedule 9 : Academic Receipts

	Amount in ₹	
	Current Year 2018-19	Previous Year 2017-18
FEES FROM STUDENTS		
Academic		
1. Tution Fees	1,39,20,375	1,10,91,843
2. Admission Fees	6,74,081	13,69,611
3. Enrolment fees	-	(4,700)
4. Library Admission Fee	2,21,720	1,18,470
5. Laboratory Fees	5,52,990	5,01,000
6. Art and craft fee	-	-
7. Registration Fee	65,400	-
8. Syllabus Fee	26,760	23,760
Total (A)	1,54,61,326	1,30,99,984
Examinations		
1. Admission Test fee	-	-
2. Annual Examination Fees	12,90,000	43,23,800
3. Mark sheet, certificate fee	-	-
4. Entrance examination fee	-	-
Total (B)	12,90,000	43,23,800
Other Fees		
1. Identity Card Fees	95,975	74,030
2. Fine /Misc. fee/Other fees	2,13,95,796	22,82,334
3. Medical Fees	1,69,250	1,04,750
4. Transportation fee	(47,719)	-
5. Computer lab development fees	4,84,900	6,62,800
6. Hostel Fees	3,21,300	7,56,400
Total (C)	2,24,19,502	38,80,314
Sale of Publications		
1. Sale of Admission forms	3,95,900	2,06,537
2. Sale of Syllabus and Question Paper, etc	-	-
3. Sale of Prospectus including admission forms	-	-
Total (D)	3,95,900	2,06,537
Other Academic Receipts		
1. Registration fee for workshops, programmes	-	1,09,850
2. Registration fees (Academic Staff College)	-	-
3. Licence Fees	2,97,60,111	97,41,010
Total (E)	2,97,60,111	98,50,860
GRAND TOTAL (A+B+C+D+E)	6,93,26,839	3,13,61,495

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

Sd/-
Secretary
NCERT, New Delhi 110 016

NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

Schedule 10 : Grants / Subsidies (Irrecoverable Grants Received) : 2018-2019

Particulars	Capital				Total Capital	Revenue UGC/GOI	Current Year 2018-19	Previous Year 2017-18
	Govt. of India		UGC					
	Capital	Specific Schemes	Capital	Specific Schemes				
Balance B/F	-	-	-	-	22,62,87,811	22,62,87,811	6,11,79,511	
Add: Internal Receipt	-	-	-	-	62,01,45,588	62,01,45,588	1,10,59,430	
Add: interest Received during the year	-	-	-	-	-	-	1,25,865	
Add: Receipts during the year	25,00,00,000	-	-	-	2,58,54,05,000	2,83,54,05,000	2,88,71,00,000	
Total	25,00,00,000	-	-	-	3,43,18,38,399	3,68,18,38,399	3,05,94,64,806	
Less: Refund to UGC/GOI	-	-	-	-	-	-	-	
Balance	25,00,00,000	-	-	-	3,43,18,38,399	3,68,18,38,399	3,05,94,64,806	
Less: Utilised for Capital Expenditure (A)	24,57,23,240	-	-	-	88,55,447	25,45,78,687	13,60,72,588	
Balance	42,76,760	-	-	-	3,42,29,82,952	3,42,72,59,712	2,92,33,92,218	
Less: Utilized for Revenue Expenditure (B)	-	-	-	-	3,29,13,17,961	3,29,13,17,961	2,69,71,04,407	
Balance C/F (C)	42,76,760	-	-	-	13,16,64,991	13,59,41,751	22,62,87,811	

A. Appears as addition to Capital Fund as well as additions to Fixed Assets during the year.

B. Appears as income in the Income and Expenditure Account.

C. (1) Appears under Current Liabilities in the Balance Sheet and will become the opening balance next year.

(2) Represented by Bank balances, Investments and Advances on the assets side.

*Note: The amount of Grant from Non-Plan UGC represents grant from Government of India.

Sd/-

Chief Accounts Officer

NCERT, New Delhi 110 016

Sd/-

Secretary

NCERT, New Delhi 110 016

NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

Schedule 11 : Income from Investments

S.No.	Particulars	Earmarked/ Endowment Funds		Other Investments		Amount in ₹
		Current Year 2018-19	Previous Year 2017-18	Current Year 2018-19	Previous Year 2017-18	
1.	Interest					
	On Government Securities	-	-	-	-	-
	Other Bonds / Debentures	-	-	-	-	-
2.	Interest on Term Deposits					
	Long Term	-	-	9,62,92,443	7,71,23,324	
	Short Term	-	-	30,82,11,880	22,59,11,077	
3.	Income accrued but not due on					
	Term Deposits/ Interest bearing	-	-	-	-	-
	advances to employees	-	-	-	-	-
4.	Interest on Saving Bank Accounts	-	-	-	-	-
5.	Others(Specify)					
	Intt. on Loans and Adv.	-	-	31,94,076	7,42,521	
	Interest on Bank Guarantee	-	-	-	1,90,963	
	Total	-	-	40,76,98,399	30,39,67,885	
	Transferred to Earmarked/ Endowment Funds					
	Balance					

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

Sd/-
Secretary
NCERT, New Delhi 110 016

NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

Schedule 12: Interest Earned

Amount in ₹

S.No.	Particulars	Current Year 2018-19	Previous Year 2017-18
1.	On Savings Accounts with scheduled banks	4,31,26,106	2,93,37,212
2.	On Loans	-	-
	a) Employees/ Staff	-	-
	b) Others	-	-
3.	On Debtors and Other Receivables	-	-
	Total	4,31,26,106	2,93,37,212

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

Sd/-
Secretary
NCERT, New Delhi 110 016

NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

Schedule 13 : Other Income

Items of material amounts included in miscellaneous income should be separately disclosed.

Amount in ₹

A.	Income from Land and Buildings	Current Year 2018-19	Previous Year 2017-18
	1. Hostel Room rent	-	-
	2. License Fee	-	-
	3. Hire Charges of Auditorium/Play ground/Convention Centre, etc	-	-
	4. Electricity charges recovered	-	-
	5. Water Charges recovered	-	-
	Total (A)	-	-
B.	Sale of Institute's Publications	3,67,73,99,779	3,25,36,04,465
	Total (B)	3,67,73,99,779	3,25,36,04,465
C.	Income from Holding Events	-	-
	1. Gross Receipts from annual function/sports carnival	-	-
	Less: Direct Expenditure incurred on the annual function/ sports carnival	-	-
	2. Gross Receipts from fetes	-	-
	Less: Direct Expenditure incurred on the fetes	-	-
	3. Gross Receipts for educational tours	-	-
	Less: Direct expenditure incurred on the tours	-	-
	4. Others(to be specified and separately disclosed)	-	-
	Total (C)	-	-
D.	Others	-	-
	1. Income from consultancy	-	-
	2. RTI Fees	5,751	14,237
	3. Income from Royalty	31,47,57,562	17,96,87,029
	4. Sale of Science Kits	13,57,530	11,66,529
	5. Misc. receipts (Sale of tender form , waste paper, etc.)	8,86,133	9,19,300
	6. Sale of Fixed Assets	-	11,16,470
	7. Profit on Sale/disposal of Assets	-	-
	a) Owned Assets	(3,47,589)	2,99,797
	b) Assets received free of cost	-	-
	8. Grants/Donations from Institutions, Welfare Bodies and International Organizations	-	-
	9. Others:	-	-
	Income From Investment on Properties	2,16,02,304	1,90,93,022
	Leave Salary and Pension Contribution	27,88,229	8,57,062
	CGHS Contribution	91,86,248	66,72,878
	Death Relief Scheme	2,69,960	2,73,530
	Miscellaneous Receipts	8,70,12,168	6,24,62,938
	Total (D)	43,75,18,296	27,25,62,792
	Grand Total (A+B+C+D)	4,11,49,18,075	3,52,61,67,257

Sd/-

Chief Accounts Officer
NCERT, New Delhi 110 016

Sd/-

Secretary
NCERT, New Delhi 110 016

NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

Schedule 14 : Prior Period Income

Amount in ₹

S.No.	Particulars	Current Year 2018-19	Previous Year 2017-18
1.	Academic Receipts	-	-
2.	Income from Investments	7,60,84,926	-
3.	Interest earned	-	-
4.	Other Income	2,44,73,154	10,17,14,551
	Total	10,05,58,080	10,17,14,551

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

Sd/-
Secretary
NCERT, New Delhi 110 016

NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

Schedule 15 : Staff Payments and Benefits (Establishment Expenses)

These shall be classified separately for teaching and non-teaching; adhoc staff, arrears of DA, salary arrears due to increment shall be shown separately

Particulars	Current Year 2018-19			Previous Year 2017-18			Amount in ₹
	Capital	Revenue	Total	Capital	Revenue	Total	
(a) Salaries and Wages	-	1,57,63,18,691	1,57,63,18,691	-	1,38,10,00,750	1,38,10,00,750	
(b) Allowances and Bonus	-	10,96,10,806	10,96,10,806	-	7,74,10,901	7,74,10,901	
(c) Contribution to Provident Fund	-	-	-	-	-	-	
(d) Contribution to Other Fund (specify)	-	3,23,61,093	3,23,61,093	-	2,62,59,640	2,62,59,640	
(e) Staff Welfare Expenses	-	22,76,336	22,76,336	-	25,68,289	25,68,289	
(f) Retirement and Terminal Benefits	-	1,74,96,59,129	1,74,96,59,129	-	3,00,16,81,864	3,00,16,81,864	
(g) LTC facility (Outstanding)	-	-	-	-	-	-	
(h) Medical facility (Outstanding)	-	-	-	-	-	-	
(i) Children Education Allowance	-	-	-	-	-	-	
(j) Honorarium	-	-	-	-	-	-	
(k) Other (specify)	-	-	-	-	-	-	
Death Relief Scheme	-	1,84,750	1,84,750	-	2,41,500	2,41,500	
CGHS	-	2,36,51,352	2,36,51,352	-	4,14,93,600	4,14,93,600	
DLIS	-	60,000	60,000	-	60,000	60,000	
LSPC	-	-	-	-	6,63,367	6,63,367	
Festival Expenses	-	(900)	(900)	-	(11,72,825)	(11,72,825)	
Total	-	3,49,41,21,257	3,49,41,21,257	-	4,53,02,07,086	4,53,02,07,086	

Sd/-

Chief Accounts Officer

NCERT, New Delhi 110 016

Sd/-

Secretary

NCERT, New Delhi 110 016

NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

Schedule 15a : Employees Retirement and Terminal Benefits

Amount in ₹

Particulars	Pension	Gratuity	Leave Encashment	Total
Opening Balance as on 01.04.2018	11,31,29,40,984	2,64,69,65,817	66,96,83,281	14,62,95,90,082
Addition : Amount Received from other Organizations	-	-	-	-
Adjustment made during the Year	2,03,42,58,657	(1,91,65,58,267)	(11,77,00,390)	-
Total (a)	13,34,71,99,641	73,04,07,550	55,19,82,891	14,62,95,90,082
Less : Actual Payment during the Year (b)	1,26,13,35,059	8,40,03,955	4,09,65,693	1,38,63,04,707
Balance Available on 31.03.2019 c(a-b)	12,08,58,64,582	64,64,03,595	51,10,17,198	13,24,32,85,375
Provision required on 31.03.2019 as per Actuarial Valuation (d)	13,57,37,94,491	70,93,23,321	60,93,78,268	14,89,24,96,080
A. Provision to be made in the Current Year 2018-19 (d-c)	1,48,79,29,909	6,29,19,726	9,83,61,070	1,64,92,10,705
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)	1,48,79,29,909	6,29,19,726	9,83,61,070	1,64,92,10,705

Note :

1. The total (A+B+C+D) in this sub-schedule will be the figure against Retirement and Terminal Benefits in Schedule 15.
2. Items B, C, D and E will be accounted on accrual basis and will include bills preferred but outstanding for payment on 31/3/2019.

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

Sd/-
Secretary
NCERT, New Delhi 110 016

NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

Schedule 16 : Academic Expenses

Amount in ₹

Particulars	Current Year 2018-19			Previous Year 2017-18		
	Capital	Revenue	Total	Capital	Revenue	Total
(a) Laboratory expenses	-	3,91,908	3,91,908	-	4,28,900	4,28,900
(b) Field work/ Participation in Conferences	-	-	-	-	-	-
(c) Expenses on Seminars/ Workshops	-	36,97,34,787	36,97,34,787	28,94,69,348	1,10,77,592	30,05,46,940
(d) Payment to visiting faculty	-	-	-	-	-	-
(e) Examination	-	-	-	-	-	-
(f) Student Welfare expenses	-	47,49,474	47,49,474	-	10,39,203	10,39,203
(g) Admission expenses	-	-	-	-	-	-
(h) Convocation expenses	-	-	-	-	-	-
(i) *Publications	-	2,27,36,24,648	2,27,36,24,648	-	1,91,59,93,746	1,91,59,93,746
(j) Stipend/ means-cum-merit scholarship	-	81,23,577	81,23,577	-	83,56,784	83,56,784
(k) Subscripton Expenses	-	-	-	-	-	-
(l) Others (specify)	-	86,15,571	86,15,571	-	1,83,28,155	1,83,28,155
Total	-	2,66,52,39,965	2,66,52,39,965	28,94,69,348	1,95,52,24,380	2,24,46,93,728

*Publication (includes change in stock)

Sd/-

Chief Accounts Officer
NCERT, New Delhi 110 016

Sd/-

Secretary
NCERT, New Delhi 110 016

NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

Schedule 17 : Administrative and General Expenses

Amount in ₹

Particulars	Current Year 2018-19		Previous Year 2017-18	
	Capital	Revenue	Capital	Revenue
A. Infrastructure				
a) Electricity and Power		86,23,561		86,92,320
b) Water Charges		9,02,26,754		5,70,09,880
c) Insurance		-		-
d) Rent, Rates and Taxes (including property tax)		12,82,18,563		7,73,80,983
B. Communication				
e) Postage and Stationery		74,72,664		98,19,815
f) Telephone , Fax and Internet Charges		47,48,432		30,05,718
C. Others				
g) Printing and Stationery (consumption)		47,503		7,19,822
h) Travelling and Conveyance Expenses		5,96,698		1,89,855
i) Hospitality		1,18,838		1,37,257
j) Auditors Remuneration		5,96,238		6,42,485
k) Professional Charges		10,14,737		24,10,868
l) Advertisement and Publicity		73,02,429		88,34,103
m) Magazines and Journals		-		10,49,416
n) office Expenses		6,40,65,520		-
o) Others		15,78,10,167		19,52,26,262
Total	-	47,08,42,105	-	36,51,18,783

Sd/-

Chief Accounts Officer

NCERT, New Delhi 110 016

Sd/-

Secretary

NCERT, New Delhi 110 016

NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

Schedule 18 : Transportation Expenses

Amount in ₹

S.No.	Particulars	Current Year 2018-19			Previous Year 2017-18		
		Capital	Revenue	Total	Capital	Revenue	Total
1.	Vehicles (owned by Institution)						
	a) Running expenses		6,87,038	6,87,038	-	5,71,914	5,71,914
	b) Repairs and Maintenance		11,18,074	11,18,074	-	9,08,989	9,08,989
	c) Insurance expenses		-	-	-	-	-
2.	Vehicles taken on rent/lease						
	a) Rent/lease expenses						
3.	Vehicle (taxi) hiring expenses		4,71,460	4,71,460	-	95,50,530	95,50,530
	Total	-	22,76,572	22,76,572	-	1,10,31,433	1,10,31,433

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

Sd/-
Secretary
NCERT, New Delhi 110 016

NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

Schedule 19 : Repairs and Maintenance

Amount in ₹

Particulars	Current Year 2018-19		Previous Year 2017-18	
	Capital	Revenue	Capital	Revenue
a) Buildings		18,34,94,726		22,48,81,820
b) Furniture and Fixtures		1,08,43,714		83,83,728
c) Capital and Machinery		-		-
d) Office Equipment		-		-
e) Computers		-		-
f) Laboratory and Scientific equipment		-		-
g) Audio Visual equipment		-		-
h) Cleaning Material and Services		-		-
i) Book binding charges		-		-
j) Gardening		-		-
k) Estate Maintenance		-		-
l) Others (specify)		44,21,146		-
Total	-	19,87,59,586	-	23,32,65,548

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

Sd/-
Secretary
NCERT, New Delhi 110 016

NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

Schedule 20 : Finance Costs

Amount in ₹

Particulars	Current Year 2018-19			Previous Year 2017-18		
	Capital	Revenue	Total	Capital	Revenue	Total
a) Bank Charges	-	3,41,136	3,41,136	-	8,98,085	8,98,085
b) Others (specify)		-	-			-
Total	-	3,41,136	3,41,136	-	8,98,085	8,98,085

Note:

If the amount is not material, the head Bank Charges could be omitted and these could be accounted as administrative expenses in Schedule 17.

Sd/-

Chief Accounts Officer
NCERT, New Delhi 110 016

Sd/-

Secretary
NCERT, New Delhi 110 016

NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

Schedule 21 : Other Expenses

Amount in ₹

Particulars	Current Year 2018-19			Previous Year 2017-18		
	Capital	Revenue	Total	Capital	Revenue	Total
(a) Provision for Bad and Doubtful Debts/Advances	-	-	-	-	-	-
(b) Irrecoverable Balances Written-off	-	54,34,474	54,34,474	-	-	-
(c) Fixed Assets Written off	-	-	-	26,43,076	-	26,43,076
(d) Grants/Subsidies to other Institutions/organisations	-	-	-	-	-	-
(e) Others (specify)	-	-	-	-	-	-
Total	-	54,34,474	54,34,474	26,43,076	-	26,43,076

Sd/-

Chief Accounts Officer
NCERT, New Delhi 110 016

Sd/-

Secretary
NCERT, New Delhi 110 016

NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

Schedule 22 : Prior Period Expenses

Amount in ₹

S.No.	Particulars	Current Year 2018-19			Previous Year 2017-18		
		Capital	Revenue	Total	Capital	Revenue	Total
1.	Establishment expenses	-	26,48,10,280	26,48,10,280			-
2.	Academic expenses	-	-	-			-
3.	Administrative expenses	-	-	-			-
4.	Transportation expenses	-	-	-			-
5.	Repairs and Maintenance	-	-	-			-
6.	Programme Expenses	-	-	-	1,15,30,986	-	1,15,30,986
7.	Other expenses	-	20,28,02,135	20,28,02,135	91,86,017	-	91,86,017
	Total	-	46,76,12,415	46,76,12,415	2,07,17,003	-	2,07,17,003

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

Sd/-
Secretary
NCERT, New Delhi 110 016

NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

C. Receipts and Payment Account for the year ended 31.3.2019

S. No.	RECEIPTS	Current Year 2018-19	Previous Year 2017-18	PAYMENTS	Current Year 2018-19	Previous Year 2017-18
1.	Opening Balances			1. Expenses		
(a)	Cash Balances			a) Establishment Expenses	2,09,49,94,442	1,61,28,38,486
(b)	Bank Balances			b) Academic Expenses	2,04,73,94,157	2,40,60,88,363
(i)	In current accounts			c) Administrative Expenses	1,49,66,50,374	1,33,78,05,752
(ii)	In Deposit accounts			d) Transportation Expenses	1,33,03,165	1,24,28,616
(iii)	In Saving accounts	1,31,32,57,258	82,73,51,610	e) Repairs and Maintenance Expenses	32,04,44,093	33,54,98,499
				f) Prior Period Expenses	-	1,15,30,986
2.	Grants Received					
(a)	From Government of India	2,83,54,05,000	2,88,71,00,000	2. Payments against Earmarked/ Endowment Funds	-	-
(b)	From State Government of India		-			
(c)	From Other Sources (Amount reimbursed from UNFPA/AEP)	5,20,449	75,03,704	3. Payments against Sponsored Projects/Schemes	19,57,37,366	16,22,84,295
	(Grants for capital and revenue exp/ to be shown separately if available)					

					4. Payments against Sponsored Fellowships/ Scholarships	81,23,577	83,56,784
3.	Academic Receipts	6,92,80,639	2,16,13,285				
			-		5. Investments and Deposits made:		
4.	Receipts against Earmarked/ Endowment Funds	-	-		a) Out of Earmarked/ Endowments Funds	-	-
					b) Out of own funds (Investments -Others)	-	-
5.	Receipts against Sponsored Projects/ Schemes	19,36,90,405	22,42,33,411				
					6. Term Deposits with Scheduled Banks	6,71,87,30,830	5,56,00,00,000
6.	Receipts against sponsored Fellowships and Scholarships	-	-				
					7. Expenditure on Fixed Assets and Capital Works-in-Progress:		-
7.	Income on Investments:				a) Fixed Assets	27,63,86,685	18,58,01,862
(a)	Earmarked / Endowment funds	-	-		b) Capital Work-in-Progress	-	-
(b)	Other Investments	7,96,69,100	8,56,22,301				
					8. Other Payments including statutory payments	64,43,18,817	56,52,35,459
8.	Interest received on						
(a)	Bank Deposits	25,50,71,679	27,65,90,548		9. Refunds of Grants		-

(b)	Loans and Advances	30,93,303	28,14,228			
(c)	Savings Bank Accounts	4,31,26,106	2,93,37,212	10. Deposits and Advances	66,37,365	5,14,10,227
(d)	Bank Guarantees	-	1,90,963			
9.	Investments encashed	-	-	11. Other Payments	6,59,11,74,611	4,16,80,79,014
10.	Term Deposits with Scheduled Banks encashed	5,41,37,30,830	5,39,68,00,000	12. Closing balances:		
				a) Cash in hand	-	-
11.	Other Income (Including Prior Period income)	3,40,01,19,766	3,07,05,54,189	b) Bank Balances	-	-
				In Current Accounts	-	-
12.	Deposits and Advances	88,54,574	4,76,40,195	In Savings Accounts	48,64,11,080	1,31,32,57,258
				In Deposit Accounts	-	-
13.	Miscellaneous Receipts including Statutory Receipts	57,93,91,422	68,51,84,940			
14.	Any Other Receipts	6,70,50,96,031	4,16,80,79,014			
	Total	20,90,03,06,562	17,73,06,15,600	Total	20,90,03,06,562	17,73,06,15,600

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

Sd/-
Secretary
NCERT, New Delhi 110 016

NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

General Provident Fund Account

D. Balance Sheet as on 31 March 2019

Liabilities	Current Year 2018-19	Previous Year 2017-18	Assets	Current Year 2018-19	Previous Year 2017-18
GPF					
Opening Balance	1,27,12,94,513	1,19,13,60,958	Investment	1,32,93,02,306	1,22,43,02,306
Add: Subscription in the year	24,27,71,945	21,20,31,049	Interest Accrued as on 31.03.2019	6,50,38,612	4,84,15,269
Add: Interest Credited	10,03,94,719	9,08,28,456			
Less: Advance/Withdrawl	(20,62,29,612)	(22,29,25,950)			
Closing Balance	1,40,82,31,565	1,27,12,94,513			
CPF			Cash at Bank		
Opening Balance	48,05,070	30,63,694	Bank Balance	4,62,00,149	3,95,13,227
Add: Subscription in the year	(15,31,198)	17,58,592			
Add: Interest Credited	53,705	2,82,784			
Less: Advance/Withdrawl	(29,93,313)	(3,00,000)			
Less: Transfer to Council account	-				
Closing Balance	3,34,264	48,05,070			
Surplus/(Deficit) :					
Opening Balance	3,61,31,219	5,01,19,135			
Less: Excess of Exp over Income	(41,55,981)	(1,39,87,916)			
Add: Excess of Income over Exp	-	-			

Closing Balance		3,19,75,238	3,61,31,219		
Total	1,44,05,41,067	1,31,22,30,802	Total	1,44,05,41,067	1,31,22,30,802

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

Sd/-
Secretary
 NCERT, New Delhi 110 016

NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

General Provident Fund Account

E. Income and Expenditure Account for the year ended 31 March 2019

						Amount in ₹
S.No.	Expenditure	Current Year 2018-19	Previous Year 2017-18	Income	Current Year 2018-19	Previous Year 2017-18
1.	Interest Credited to			Interest Earned on Investment	7,96,69,100	8,56,22,301
2.	GPF Account	10,03,94,719	9,08,28,456	Add: Interest accrued upto March 2018	6,50,38,612	4,84,15,269
3.	CPF Account	24,795	1,04,536	Less: accrued interest of Previous years	(4,84,15,269)	(5,69,14,246)
4.	Council Contribution (CPF)	28,910	1,78,248			
				Excess of Expenditure over Income	41,55,981	1,39,87,916
	Total	10,04,48,424	9,11,11,240	Total	10,04,48,424	9,11,11,240

Sd/-

Chief Accounts Officer

NCERT, New Delhi 110 016

Sd/-

Secretary

NCERT, New Delhi 110 016

NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

General Provident Fund Account

F. Receipts and Payments Accounts for the Financial Year 2018-19

S.No.	Receipts	Amount in ₹				
		Current Year 2018-19	Previous Year 2017-18	Payments	Current Year 2018-19	Previous Year 2017-18
1.	Opening Balance as on 1.04.2018	3,95,13,227	12,33,27,235	GPF Adv. Withdrawal	20,62,29,612	22,29,25,950
2.	GPF Subscription	24,27,71,945	21,20,31,049	CPF Adv. Withdrawal	29,93,313	3,00,000
3.	CPF Subscription	(15,31,198)	17,58,592	Investment Made during the year	57,50,00,000	66,00,00,000
4.	Investment Encashed	47,00,00,000	50,00,00,000	Closing Balance:		
5.	Interest Received	7,96,69,100	8,56,22,301	Saving A/c	4,62,00,149	3,95,13,227
	Total	83,04,23,074	92,27,39,177	Total	83,04,23,074	92,27,39,177

Sd/-

Chief Accounts Officer
NCERT, New Delhi 110 016

Sd/-

Secretary
NCERT, New Delhi 110 016

NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

**New Pension Scheme
G. Balance Sheet as at 31.3.2019
(NPS TIER-I Account)**

Amount in ₹

LIABILITIES	Current Year 2018-19	Previous Year 2017-18	ASSETS	Current Year 2018-19	Current Year 2017-18
NPS Fund:			Closing balance:		
Own Share	57,67,249	24,49,118	Cash in Hand	-	
Council Share	64,29,611	32,12,700	Cash at Bank	1,12,94,131	56,98,439
Interest Received	-	(1,27,028)	Investment:		
Add: Interest current Year	-	2,86,313	Opening Balance	33,28,466	31,05,686
			Add: Made in curr Year	37,22,780	37,22,780
			Less: Matured during the year	(37,22,780)	(35,00,000)
Amount to be paid to Chander Shekhar	6,718	6,718	Add: Accured Int. for the Year	56,402	73,094
Amount to be paid in r/o Non-Pran Subscribers For year 2016-17					
For year 2017-18		30,02,812			
For year 2018-19	15,90,236	-			
Excess of Income Over Expenditure(2016-17)	1,59,285		Subscription to be received (2016- 2017)		
Excess of Income Over Expenditure(2017-18)	3,12,072	3,12,072	Own Share	15,975	15,975
Excess of Income Over Expenditure(2018-19)	4,38,455		Council Share	15,975	15,975
Receipts received(2018-19) pertaining to (2017-18) single Share	13,805		Subscription to be received (2015- 2016)		
Arrear Amount intimated by publication(Wrongly taken in their account under Misc. A/c head Single Share	4,274		Own Share	5,378	5,378
			Council Share	5,378	5,378
TOTAL	1,47,21,705	91,42,705	TOTAL	1,47,21,705	91,42,705

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

Sd/-
Secretary
NCERT, New Delhi 110 016

NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

New Pension Scheme (NPS TIER-I Account)

H. Income and Expenditure Account for the Financial Year ended on 31.03.2019

Amount in ₹

EXPENDITURE	Current Year 2018-19	Previous Year 2017-18	INCOME	Current Year 2018-19	Previous Year 2017-18
Payment made to NSDL in r/o Sh. S.N. Gurjar and Ms. Neetu Verma	-	4,064	Interest Earned		
			FDRs*	2,14,140	2,22,780
			Saving Bank	2,41,007	95,678
Excess of Income Over Expenditure	4,38,455	3,12,072	Add: Accrued Int. for the year		
			TDR 1	56,402	73,094
			Less: Accrued Int. for the previous year	(73,094)	(75,416)
TOTAL	4,38,455	3,16,136	TOTAL	4,38,455	3,16,136

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

Sd/-
Secretary
NCERT, New Delhi 110 016

NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

New Pension Scheme (NPS TIER-I Account)

I. Receipts and Payments Account for the Financial Year ended on 31.3.2019

Amount in ₹

Receipts	Current Year 2018-19	Previous Year 2017-18	Payment	Current Year 2018-19	Previous Year 2017-18
Opening balance			Payment send to NSDL		
Cash in Hand	-	-	Own Share	2,91,51,676	2,62,22,582
Cash at Bank	56,98,439	25,97,295	Council Share	2,91,51,676	2,62,53,651
Subscription			Others Sub. Paid to NSDL in r/ Hari Narayan		
Own Share	3,24,69,807	2,62,21,304	AICTE share	-	37,058
Council Share	3,23,68,587	2,62,54,929	Council share	-	12,960
			Two Cheque made in r/o Nidhi Tiwari	21,31,507	-
Subscription recd. From AICTE and Council in r/o Hari Narayan					
AICTE share		37,058			
council share		12,960	in r/o S.N. Gurjar and Neetu Verma	-	4,064
Amount to be paid to Chander Shekhar		6,718	(I) Non PRAN amounts pertaning to FY 207-18	581,480	
			(II) Non PRAN amounts pertaning to FY 207-18	8,31,096	
			Closing balance		
Hq and Publication's 7th CPC Pran Arrs.		30,02,812	Cash in Hand		
			Cash at Bank	1,12,94,131	56,98,439
Own Share					

Council Share					
INTEREST ON SB A/c	2,41,007	95,678			
INTEREST ON TDR	2,14,140				
Received From NSDL in r/o Nidhi Tiwari refund of both shares due to swtitchig order to old Pension	21,31,507				
Employee Share received pertaining to year 2017-18(Single Share)	13,805				
Arrear Amount intimated by ublication(Wrongly taken in their account under Mis. A/c head Single Share	4,274				
Schedules received after the end of the year		11,735	Schedules received after the end of the year		11,735
		2,070			2,070
		747			747
		4,140			4,140
		2,070			2,070
Total	7,31,41,566	5,82,49,516	Total	7,31,41,566	5,82,49,516

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

Sd/-
Secretary
NCERT, New Delhi 110 016

**NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING
NEW DELHI**

Schedule 23

J. Significant Accounting Policies for the year ended on 31st March 2019

1. Basis for the Preparation of Accounts

The accounts are prepared under the Historical Cost Convention unless otherwise stated and generally on the Accrual method of accounting.

2. Revenue Recognition

2.1 Fees from students (except tuition fees), sale of admission forms, royalty and interest on savings bank account are accounted on cash basis tuition fees collected separately for each semester is accounted on accrual basis.

2.2 Income from land, buildings, other property and interest on investments are accounted on accrual basis.

2.3 Interest on interest bearing advances to staff for house building, purchase of vehicles and computers is accounted on accrual basis every year, though the actual recovery of interest starts after the full repayment of the principal.

2.4 Revenue from sale of books/science kits/audio and video CDs are accounted net of sales returns, rebate and trade discount.

3. Fixed Assets and Depreciation

3.1 Fixed assets are stated at cost of acquisition including inward freight, duties/taxes/incidental and direct expenses related to acquisition, installation and commissioning.

3.2 Gifted/donated assets are valued at the declared value where available; if not available, the value is estimated based on the present market value adjusted with reference to the physical condition of the asset. They are set-up by credit to Capital Fund and merged with the Fixed Assets of the Institution. Depreciation is charged at the rates applicable to the respective assets.

3.3 Fixed assets are valued at cost less accumulated depreciation. Depreciation on fixed assets is provided on Straight Line Method, at the following rates:

Tangible Assets

1. Land	0%
2. Site Development	0%
3. Buildings	2%
4. Roads and Bridges	2%
5. Tube Wells and Water Supply	2%
6. Sewerage and Drainage	2%
7. Electrical Installation and equipment	5%
8. Plant and Machinery	5%

9. Scientific and Laboratory Equipment	8%
10. Office Equipment	7.5%
11. Audio Visual Equipment	7.5%
12. Computers and Peripherals	20%
13. Furniture, Fixtures and Fittings	7.5%
14. Vehicles	10%
15. Library Books and Scientific Journals	10%

Intangible Assets (Amortisation)

- | | |
|---------------------------|---------|
| 1. E-Journals | 40% |
| 2. Computer Software | 40% |
| 3. Patents and Copyrights | 9 years |
- 3.4 Depreciation is provided for the whole year on additions and deletions during the year.
- 3.5 Where an asset is fully depreciated, it will be carried at a residual value of Re.1 in the Balance Sheet and will not be further depreciated. Thereafter, depreciation is calculated on the additions of each year separately at the rate of depreciation applicable for that asset head.
- 3.6 Assets created out of Earmarked Funds and funds of Sponsored Projects, where the ownership of such assets vests in the Institution, are setup by credit to Capital Fund and merged with the Fixed Assets of the institution. Depreciation is charged at the rates applicable to the respective assets.
- 3.7 Assets, the individual value of each of which is ₹ 2,000.00 or less (except Library Books) are treated as Small Value Assets, 100% depreciation is provided in respect of such assets at the time of their acquisition. However, physical accounting and control are continued by the holders of such assets.

4. Intangible Assets

Patents and copyrights, E-Journals and Computer Software are grouped under Intangible Assets.

- 4.1 Patents: The expenditure incurred from time- to- time (application fees, legal expenses etc.) for obtaining Patents is temporarily capitalized and shown as part of Intangible Assets in the Balance Sheet. If applications for patents are rejected, the cumulative expenditure incurred on the particular patent is written off to Income and Expenditure Account in the year the application is rejected. The expenditure on patents granted is written off over a life of 9 years on a conservative basis.
- 4.2 Electronic Journals: E-Journals are separated from Library Books in view of the limited benefit that could be derived from the on-line access provided. E-journals are not in a tangible form, but temporarily capitalized and in view of the magnitude of expenditure and the benefit derived in terms of perpetual knowledge acquired by the Academic and Research Staff; depreciation is provided in respect of E-journals at a higher rate of 40% as against depreciation of 10% provided in respect of Library Books.
- 4.3 Expenditure on acquisition of software has been separated from computers and peripherals, as apart from being intangible assets, the rate of obsolescence in respect of these is very high. Depreciation is provided in respect of software at a higher rate of 40% as against depreciation of 20% provided in respect of Computers and Peripherals.

5. Retirement Benefits

Retirement benefits i.e. pension, gratuity and leave encashment are provided on the basis of actuarial valuation. Capitalized Value of pension and gratuity received from previous employers of the Institution's employees, who have been absorbed in the Institution, is credited to the respective Provision Accounts. Pension contribution received in respect of employees on deputation is also credited to the Provision for Pension Account. The Actual payments of Pension, Gratuity and Leave Encashment are debited in the Accounts to the respective provisions. Other retirement benefits viz. Deposit Linked Insurance, Contribution to New Pension Scheme, Medical Reimbursement to retired employees and Travel to Home Town on retirement is accounted on accrual basis (actual payments plus outstanding bills at the end of the year).

6. Investments

- 6.1 Long term investments are carried at their cost or face value whichever is lower. However, any permanent diminution in their value as on the date of the Balance Sheet is provided for.
- 6.2 Short term investments are carried at their cost or market value (if quoted) whichever is lower.

7. Earmarked/Endowment Funds

- 7.1 Capital Fund– The grant-in-aid is received from the MHRD on year to year basis since inception i.e. 1961, out of which the revenue/capital nature of expenditure is met out. The assets created out of the grant-in-aid received are merged with the assets of the Institution by credit to the Capital Fund of the Council and the revenue expenditure incurred in the form of Institutional expenses is charged to Income and Expenditure Account. At the end of each financial year, the entity furnishes the Utilisation Certificates in respect of the grant-in-aid utilised under each head/sub-head to the Govt.
- 7.2 The balance in the Provident Fund/NPS is carried forward and is represented on the assets side by the balance at Bank, Investments and Accrued Interest.

8. Government Grants

- 8.1 Government Grants are accounted on realization basis. However, where a sanction for release of grant pertaining to the financial year is received before 31st March and the grant is actually received in the next financial year, the grant is accounted on accrual basis and an equal amount is shown as recoverable from the Grantor.
- 8.2 To the extent utilised towards capital expenditure, (on accrual basis) government grants are transferred to the Capital Fund.
- 8.3 Government grants for meeting Revenue Expenditure (on accrual basis) are treated, to the extent utilised, as income of the year in which they are realised.
- 8.4 Unutilised grants (including advances paid out of such grants) are carried forward and exhibited as a liability in the Balance Sheet.

9. Investments of Earmarked Funds and Interest Income Accrued on such Investments

To the extent not immediately required for expenditure, the amounts available against such funds are invested in approved Securities and Bonds or deposited for fixed term with Banks, leaving the balance in Savings Bank Accounts. Interest received, interest

accrued and due and interest accrued but not due on such investments are added to the respective funds and not treated as income of the Institution.

10. Sponsored Projects

- 10.1 In respect of ongoing Sponsored Projects, the amounts received from sponsors are credited to the head "Current Liabilities and Provisions-Current Liabilities-Other Liabilities-Receipts against ongoing sponsored projects." As and when expenditure is incurred/ advances are paid against such projects, or the concerned project account is debited with allocated overhead charges, the liability account is debited.
- 10.2 The Institution itself also awards Fellowships and Scholarships, which are accounted as Academic expenses.

11. Inventory Valuation

Inventories of Books, Papers, Blocks and Science Kits are valued at cost. Cost in case of Books is arrived at after providing discount on average basis on the printed price to arrive at basic cost.

12. Income Tax

The income of the Institute is exempt from Income Tax under Section 10(23c) of the Income Tax Act. No provision for tax is therefore made in the Accounts.

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

Sd/-
Secretary
NCERT, New Delhi 110 016

**NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING
NEW DELHI**

Schedule 24

**K. Notes on Accounts
For the year ended on 31st March, 2019**

Contingent Liabilities and Notes to Accounts

1. Contingent Liabilities

- 1.1 Court Cases filed against the Institution by former/present employees, tenants and contractors and arbitration cases with contractors, were pending for decisions as on 31.03.2019. The suits filed by employees are establishment related viz. promotions, increments, pay scales, termination etc. the quantum of the claims is not ascertainable. Letters of credit established by the Bank on behalf of the Institution outstanding as on 31.03.2019- Nil.
- 1.2 Disputed demands of Sales Tax and Municipal Tax outstanding as on 31.03.2019 — Nil.
Bank Guarantee held as on 31.03.2019 as detailed below:
PSSCIVE Bhopal : 30.49 Lacs (Amt. deposited with Municipal Corporation,
Bhopal for construction of PSSCIVE Building purpose)

2. Capital Commitments

- 2.1 The value of contracts remaining to be executed on Capital Account and not provided for (Net of Advances) as on 31.03.2019 - ₹ 91.51 Crores

3. Fixed Assets

3.1 Tangible Assets

Fixed Assets created out of Capital Funds and Revenue Funds have been stated separately in respect of the additions made during the year 2018-19. The depreciation on those additions has been distinctly given in sub- schedule 4(a) and 4(b) to the main schedule of fixed assets. (Schedule 4)

3.2 Intangible Assets

Consequent on introduction of New Format of Accounts, Intangible Assets are being shown separately in the Asset Statement. Accordingly, the Intangible Assets created have been depicted in the Asset Statement/Capital Fund.

- 3.3 Additions during the year to the Fixed Assets in Schedule 4 include Assets purchased of ₹ 5.65 Crores and ₹ 4.53 Crores under Capital and Revenue heads respectively. The detail of additions made in assets during the year under Sponsored Projects/Gifted Assets is of ₹ 13.18 lacs and ₹ 1.64 lacs respectively and accordingly, setup by Credit to the Capital Fund.

4. Depreciation

- 4.1 In compliance with the change in accounting Policy, the rates of depreciation w.e.f. 01.04.2014 have been taken on assets in accordance with the revised prescribed rates.

Further, depreciation has been charged on the Straight Line Method in terms of the revised accounting policy. However, since the original cost of the assets is not available, depreciation has been charged on Straight Line Method on the Written down Value of the assets as at 1st April 2015. The residual value of the assets totally written off as required to be shown at Re.1/- is not ascertained in the absence of complete details.

- 4.2 Further, in respect of assets, where depreciation rates are not prescribed, the rates for similar assets have been applied. Further, in the absence of details of fixed assets acquired/ purchased up to 31st March, 2015 with the Residual Value of Re 1/-, the disclosure in the accounts could not be ascertained/made.

5. Compilation of Accounts as per New Format

- 5.1 Compilation of accounts has been done on the basis of receipts and payments accounts and additional information received from the respective units of the Council.
- 5.2 Further, as this format is drafted for educational institutions, the main aim of the Institute is for imparting quality education for which substantial amount has been incurred on organization of training/development/programs/seminars/conferences for teachers and developing curriculum syllabus up to school level education in the Country. Accordingly, wherever, there is any deviation from the presentation of Accounts from the prescribed accounting format, the same has been disclosed.

6. Retirement Benefits

- 6.1 Liability of ₹ 1489.25 Crores on account of Retirement Benefits (gratuity, pension and leave encashment) up to 31st March, 2019 has been provided during the year as determined on the basis of actuarial valuation. However, current year payment towards Gratuity, Leave Encashment and Pension to retired employees has been shown under Schedule-15a to the Income and Expenditure Account.

7. Expenditure in Foreign Currency

The detail of expenditure incurred during the year under the following heads—

A) Travel	₹ 10,67,725/-
B) Foreign Drafts for import of Chemicals etc.	₹ NIL
C) Others	₹ NIL

8. Current Assets, Loans, Advances and Deposits

- 8.1 In the opinion of Management, the Current Assets, Loans, Advances and Deposits have a value on realization in the ordinary course, equal at least to the aggregate amount shown in the Balance Sheet.
- 8.2 The details of balances in the Saving Bank Accounts and Fixed Deposit Accounts with Banks are shown in the annexure to Schedule to Current Assets.
- 8.3 The income tax liabilities to the extent of ₹ 1,06,229/- has been shown in the sch-3 current liabilities.

9. Provident fund and new pension scheme

- 9.1 As the Provident Fund Account and the New Pension Scheme Account are not part of the Fund of the institute owned by the members of those funds and not by the Institution

hence, the same are shown separately. Receipts and Payments Account, an Income and Expenditure Account (on Accrual basis) and a Balance Sheet of the Provident Fund Accounts for the year 2018–19 have been attached to the Institution’s Accounts.

10. Status of Advances to CPWD

10.1 Against the total advances of ₹ 59.91 crore with the CPWD as on 1st April 2018, advances worth ₹ 2.51 crore under Capital head have been settled by acquiring assets. Advance of ₹ 17.81 crore under Revenue head have also been settled during the year 2018–19 by booking as revenue expenditure on account of repair and maintenance of land and building.

10.2 The Status of Advances paid to the CPWD during the year inter alia showing the details of assets acquired and the revenue expenditure incurred under Capital and Revenue heads is represented as below:

10.2.1 Revenue Head

Revenue Head : CPWD Advance	Revenue Head L and B	Revenue Head E and F	Total
Opening Balance (A)	47,14,20,315/-	10,00,000/-	47,24,20,315/-
Adv. Given during 2018–19 (B)	30,35,48,874/-	12,50,000/-	30,47,98,874/-
Acquired/Adjust. in 2018–19(C)	17,80,62,703/-	-	17,80,62,703/-
Closing Balance (A+B-C)	59,69,06,486/-	22,50,000/-	59,91,56,486/-

10.2.2 Capital Head

Capital Head : CPWD Advance	Capital Head L and B	Capital Head E and F	Total
Opening Balance (A)	12,51,45,746/-	15,39,057/-	12,66,84,803/-
Adv. Given during 2018–19(B)	21,43,79,705/-	-	21,43,79,705/-
Acquired/Adjusted/Refunded in 2018–19 (C)	2,51,46,846/-	-	2,51,46,846/-
Closing Balance (A+B-C)	31,43,78,605/-	15,39,057/-	31,59,17,662/-

11. The total fund reimbursed from UNFPA shown in Receipts and Payments Account i.e. ₹ 5,20,449/- on account of expenditure incurred during the year 2018–19. As per the minutes of the meeting held on 09th March, 2012 in the MHRD regarding funding of Adolescence Education Project (AEP), it was decided that the project will be implemented by the NCERT directly and the expenditure on this account will be reimbursable from the UNFPA on quarterly basis of a calendar month commencing from January, 2013. Accordingly, necessary details regarding the project during the year 2018–19 is as under—

Particulars	Amount
Opening Balance with implementing Agencies	7,74,334
Add: Amount released to Publication, NCERT in previous Year	-
Add: Revised opening balance reported by NVS agency	-
Add: reimbursement received from UN agency in previous year	1,45,102
Amt released to Agencies+ Exp. at NCERT during the year	5,14,836
Add : Interest earned by the Agency on funds released	-
Add : Refund Received by the Agencies (KVS)	-
Less : Unutilized amount with the Agencies	7,74,334
Net Expenditure during the Year	6,65,653

Add : Reimbursement received for the F.Y. 2019–20	5,715
Less : Outstanding Reimbursement for (Jan.18 to Mar.18)	-
Less: Expenditure reimbursed by the UN in previous year	-
Add : Exp. Disallowed by Audit (received from-COBSE)	-
Add: Previous Years' Disallow Exp. Recd. During year	-
Reimbursement made by UNFPA during the Year	5,20,449

12. The Break-up of Sale Proceeds of Books/CDs and Periodicals indicated in the Income and Expenditure Account (Schedule-13) is as under—

Particulars	Amount
Sale Proceeds of Books and periodical as Shown in Consolidated Receipts and payments A/C of 2018-19	2,93,97,93,983
Add: Credit Sale made to RIE	6,67,931
Less: Payment received/books returned from RIEs on account of credit sale during the previous Financial years	7,05,997
Add: Books and Periodical supplied during the current financial year 2018–19 for which advance received during the previous financial years.	26,55,84,782
Less: Books and Periodical for which advances was received in the current financial year but books could not be supplied during the financial year 2018-19.	12,23,71,267
Add: Discount on sale to customers.	59,37,72,273
Sale Proceeds of Books and periodical as Shown in Consolidated Income and Expenditure A/C of 2018-19	3,67,67,41,705

13. The head-wise status of the Grant-in-aid received from the Ministry, expenditure incurred thereof and unspent balance as on 31.03.2019 is as under—

(Fig. in lakhs)

Head	Opening Balance As on 1.4.2018	Grant Recd. 2018–19	Total Fund Available	Expenditure	Unspent Balance as on 31.3.2019
Salaries	2222.92	13034.00	15256.92	13996.62	1260.30
Revenue (General)	NIL	12695.00	12695.00	18896.46	-
Capital	NIL	2500.00	2500.00	2457.23	42.77
NER	39.95	125.05	165.00	108.66	56.34
TOTAL	2262.87	28354.05	30616.92	35458.97	1359.41

Remarks—

The balance amount i.e. ₹ 13,59,41,751/- under the following head would be adjustable during the current financial year 2019–20 under the respective heads:

- (a) Salary : ₹ 12,60,30,704/-
(b) Capital : ₹ 42,76,760/-
(c) NER : ₹ 56,34,287/-

The deficit of funds to the extent of ₹ 62,01,45,588.25 over and above the grant in aid under the head Revenue (General) has been met out from the Council's Internal Misc. Receipts.

In view of the pre-condition of the GOI for implementation of 7th CPC, 30% Financial Impact of the additionally arose is to be borne by the NCERT mandatorily. Accordingly, the 30% financial impact i.e. ₹ 9,69,87,596/- (out of the total expenditure of ₹ 1,49,66,49,474/-) has been accounted for and net expenditure shown under the Salary head. The amount has also been shown at Sch. No. 10 under heading Grants/subsidies (irrecoverable grants received)

14. Prior period income

- 14.1 Till the last financial year i.e.2017-18, an amount of ₹ 20.00 crore was shown as Bank Guarantee with the UP Govt. on account of entry tax on paper for NCERT textbook purpose. Now, the bank guarantee invoked during the year 2018-19 and accordingly, the total amount together with the interest element i.e.27,60,84,926/- (₹ 20,00,00,000/- + ₹ 7,60,84,926/-) taken as receipt in the receipt and payment account under sub-head 'Other Receipts' of the Publication Division. The UP Govt. had deducted an amount of ₹ 1,66,37,006/- out of the saving bank account of the Publication Division and ₹ 18,23,54,096/- recovered from the Bank Guarantee amount on account of the entry tax. The rest of the balance amount i.e.₹ 9,37,30,830/- credited in the saving bank account of the Publication Division. The amount of ₹ 7,60,84,926/- towards interest earned on the Bank Guarantee amount has been taken as prior period income and shown in Schedule 14 – Prior Period Income. Similarly, the expenditure on account of payment of entry tax to UP Govt. of ₹ 19,89,91,102/- (i.e. ₹ 1,66,37,006/- + ₹ 18,23,54,096/-) depicted under Schedule 22 – Prior Period Expenses. Accordingly, the entire bank guarantee of ₹ 20.00 crore on account of paper entry tax invoked during the year.
- 14.2 As pointed out by the Audit in the SAR, the detail of the bank accounts which were not shown in the accounts during the previous years is as under:

Constituent Unit	Bank Account No.	Balance as on 31/03/2019
RIE, Bhubaneswar	33810563810	₹ 24,351.00
RIE, Mysore	46214245932	₹ 2,35,73,578.30
-do-	54035459893	₹ 1,59,549.85
-do-	64072949232	₹ 1,00,000.00
RIE, Bhopal	10026530514	₹ 18,101.00
NCERT HQ	37614943571	₹ 10,000.00
-do-	36189339869	₹ 66,315.50
Total		₹ 2,39,51,895.65

The closing balance to the tune of ₹ 2,39,51,895.65 has now been accounted for in 'Schedule 7 – Current Assets and Schedule 14 – Prior Period Income' in the annual accounts of the Council.

- 14.3 As pointed out in the SAR that there is difference of ₹ 0.67 crore (₹ 41.19 cr. – ₹ 40.52 cr.) in the closing balance of the Publication Division including RPDCs resulted understatement of Current Assets. Now, it is to state that the amount of ₹ 64,00,172.11 had already been taken by the Publication Division in the Bank Reconciliation Statement during the last year 2017-18 and the balance amount of the differential figure of ₹ 2,80,313.95 adjusted/ added in the closing balance of the receipt and payment account – March, 2019 of the Publication Division. Accordingly, the entire amount of ₹ 66,80,486.06 (say ₹ 0.67 crore) adjusted in the accounts of the Council.

15. Prior Period Expenses

- 15.1 In the SAR, it is pointed out that out of the GPF liabilities of ₹ 131.22 crore, ₹ 100.38 crore were shown in the 'current liabilities – other' in the main account and balance is not ascertainable and hence, the differential figure needs to be reconciled. Being the huge amount involved, the status of the GPF/CPF accounts has been reviewed after taking into account the opening balances of GPF/CPF i.e. ₹ 99,67,02,496/- and ₹ 1,24,19,953/- respectively for the year 2014–15, it is found that from 2015-16 onwards, the GPF/CPF payments and receipts were accounted for in the accounts of the Council invariably but, the interest credited to the GPF/CPF subscribers left-out inadvertently in accounting the year-wise figures in Schedule 3 – Current Liabilities resulting differential amount of ₹ 26,48,10,280/- for which the year-wise detail is as under:

Year	Head	Receipts	Payments	Interest credited
2015–16	GPF	₹ 19,81,76,139/-	₹ 20,77,86,195/-	₹ 8,48,16,637/-
-do-	CPF	₹ 7,90,920/-	₹ 70,59,946/-	₹ 7,49,273/-
2016–17	GPF	₹ 19,58,37,029/-	₹ 16,39,84,258/-	₹ 8,75,99,110/-
-do-	CPF	₹ 6,66,700/-	₹ 50,37,226/-	₹ 5,34,020/-
2017–18	GPF	₹ 21,20,31,049/-	₹ 22,29,25,950/-	₹ 9,08,28,456/-
-do-	CPF	₹ 17,28,592/-	₹ 3,00,000/-	₹ 2,82,784/-
			Total	₹ 26,48,10,280/-

The amount of ₹ 26,48,10,280/- has now been depicted in schedule 3 – Current Liabilities and Schedule 22 – Prior Period Expenses in the accounts. Further, the surplus amount of ₹ 3,61,31,219/- shown in the GPF balance sheet (2017–18) automatically goes to the amount shown in 'Schedule 1 – Capital Fund under heading 'Deficit Transferred from the Income and Expenditure Account' which also includes the surplus amount. Accordingly, the total differential figure of ₹ 30,09,41,499/- (₹ 26,48,10,280/- + ₹ 3,61,31,219/-) has now been depicted in the relevant schedules in the final accounts of the Council.

- 15.2 Inadvertently, the depreciation charges on the addition of E-Journals of the value of ₹25.26 lakhs made by the RIE Ajmer (one of the constituent units) @40% were left out during the year 2017–18 in the Assets Statement. Necessary rectification has been made and the amount of ₹ 10,06,400/- (40% of 25.26 lakh) shown in 'Schedule 22 under Prior Period Expenses'. The opening balance in the Asset Statement against the E-Journals of the concerned unit has also been shown accordingly in theAccounts
16. In the Separate Audit Report, it is pointed out that the detail break-up of the sundry creditor worth (-) ₹ 19.40 lakh was not furnished. The detail is asunder:

Particulars	Amount
Opening Balance	₹ 49,09,340.00
O/s Liabilities as on 31.03.2016	(-) ₹ 84,02,063.00
O/s Liabilities as on 31.03.2017	₹ 15,52,608.00
Closing Balance	(-) ₹ 19,40,115.00

17. On the basis of the information provided, the closing stock of the publications worth ₹192.85 crore shown under the current assets (schedule 7) is correct after taking into account the following:
- | | | |
|-----|-------------------------------------------|---------------------------|
| (a) | Paper Stock of the Publication Division - | ₹ 34,00,72,543.42 |
| (b) | Book Stock of the Publication Division - | ₹ 1,58,34,20,100.88 |
| (c) | Stock in the DEK, NCERT - | ₹ 49,71,519.00 |
| | | ₹ 192,84,64,163.30 |
18. The observations are regarding GPF/CPF investment and accrued interest against the investment made with Punjab Financial Corporation (PFC) matured on 01/12/2016. The Council had made investment of GPF/CPF amount to the extent of ₹ 2.00 crore with the PFC during the year 11/2006 and accordingly, till January 2015, interest was received invariably on due date. Besides the interest earned, the redemption value worth ₹ 40.00 lakh was also received during the year 01/2013. The tenure of the investment made with the Corporation has already been over and now, the redemption value of ₹1.60 crore and interest thereon is required to be received. In spite of regular persuasion with the PFC, the balance amount of interest and redemption value is still unsettled. The Corporation has assured that the settlement of the balance amount of the NCERT will be resolved at the earliest possible as some funds are anticipated from the State Govt. and the Corporation is also introducing one-time settlement policy for the stock holders for inflow of funds in the Corporation. Accordingly, the redemption value (principal amount) and the accrued interest on year to year basis is being regulated and shown in the GPF/CPF accounts. In case, the balance principal amount and the accrued interest of the investment is not to be shown in the accounts till the matter is resolved, we may request the C & AG to advise an amicable solution in this regard to avoid overstatement of investment and understatement of current assets as observed in the SAR.
19. The observations made by the Audit for understatement of current liabilities & provisions by ₹ 1.88 crore as shown in Schedule 3 is correct. Inadvertently, the negative amount of ₹ 1.88 crore pertaining to sponsored projects was accounted for in the current liabilities resulting difference of ₹ 1.88 crore. The error occurred has now been rectified and shown under heading Current Liabilities - Unutilized Grant in the final accounts of the Council.
20. In the report, the liability of expenses due but not paid worth ₹ 4.40 lakh has been stated with the break-up of ₹ 3.84 lakhs and ₹ 0.56 lakhs pertaining to RIE Bhopal and RCPD Ahmadabad resulting understatement of current liabilities and overstatement of capital fund in the accounts. As per the figures provided at the time of preparation of accounts of the Council, the amount is ₹ 3.57 lakh belongs to DCGC program of the RIE Bhopal and accordingly, the same has been shown in Schedule 3 – Other Current Liabilities. However, the amounts as observed by the Audit will be taken-up with the concerned units and complied accordingly.
21. The compliance/reply of the understatement of Loan, Advances & Deposits by ₹ 1.88 crore has already been elaborated at point No. 19. The error occurred has now been rectified and shown under Current Liabilities - Unutilized Grant in the final account of the Council.
22. In compliance of the audit observations in the SAR, the minus figure of debit balance in sponsored fellowship and scholarship of ₹ 71.21 lakh has now been shown under Current Liabilities & Provisions (Schedule 3) of the final accounts.
23. The audit has stated that the Council has shown an amount of ₹ 1,78,248/- as interest which includes the matching grant of ₹ 1,15,672/- in the CPF accounts resulting overstatement of expenditure by ₹ 1,15,672/-. Actually, the Council share or Govt. matching grant and the interest on the CPF accumulation is borne by the Council and hence, the Council

Share + interest element is shown under sub-head interest is in order. Accordingly, there is no overstatement of expenditure on this account.

24. So far as the bank reconciliation aspect of the SBI Account No. 10137881331 is concerned, out of the total amount of ₹1,55,581/-, ₹1,24,274/- is on account of foreign transaction for procurement of software proprietary items, ₹ 13,406/- for institutional charges for conducting Refresher Course and ₹ 1200/- for POS machine charge/bank charges. Further, it is to submit that being big institution, generally, the amounts are credited in the Bank by way of e-remittance directly without any detail/narration from where the amount credited in the Council's account. Till the proper detail of the amount remitted is received, the amount is shown pending in the bank reconciliation statement. Every month, on the basis of the bank reconciliation statement, the receipt & payment account got tallied. As regards SBI account No. 10137881284, the bank reconciliation work is done invariably and status shown in the receipt & payment account. However, as pointed out by the Audit, utmost care will be taken to minimize the shortcomings in the bank reconciliation statement.
25. As suggested in the SAR, the headings in the following schedules have now been replaced.

Schedule No.	Amended as per SAR
Schedule 1 – Capital Fund	Heading 'Contribution towards Capital Fund replaced as 'Utilization towards Capital Fund'
Schedule 10 Grants	Last Column 'Current Year' replaced as 'Previous Year 2016-17'
Notes on Accounts – Sl. No. 12	'Less : Discount on Sale to Customer' replaced as 'Add : Discount on Sale to Customer'

25. The detail of outstanding advances (others) amounting to ₹ 0.23 crore is as under:

Particulars	Amount
Opening Balance	₹ 29,52,025.00
Misc. remittance & other remittance (payments)	₹ 1,00,02,367.00
Misc. remittance & other remittance (receipts)	(-) ₹ 1,29,10,463.00
Sub Total	₹ 43,929.00
Closing Bal. as on 31.03.2017 at NERIE/RIE	₹ 20,79,165.00
Closing Bal. as on 31.03.2016 at NERIE/RIE	(-) ₹ 9,05,060.00
Advance Payment of Income Tax	₹ 10,55,105.00
Closing Bal. as on 31.03.2017	₹ 22,73,139.00

26. The format for depiction of assets and depreciation value thereof is being used for the last several years as per the prescribed format. However, efforts will be made to prepare the assets statement as suggested in the SAR.

28. As per Schedule 7 – Current Assets, an amount of ₹ 54,29,770/- was shown outstanding under heading 'Sundry Debtors – (a) Debts Outstanding for a period exceeding six months' for which the detail is as under:

(a) Royalty outstanding from publisher	:	₹ 42,428.75
(b) Outstanding credit other than DPD's	:	₹ 1,79,865.62
(c) Outstanding credit sale with DPD's	:	₹ 48,76,318.27
(d) Outstanding credit sales with Urdu Academy	:	₹ 20,365.87
(e) Suspense Account of J&K	:	₹ 3,10,792.36
Total	:	₹ 54,29,770.87

Now, with due approval of the Ministry vide letter No.F.1-13/2015-Sch.4 dated 23/04/2018, the aforesaid outstanding amount of ₹ 54,29,770.87 has now been written off the losses and accordingly depicted in 'Schedule 21 – Other Expenses' in the annual accounts of the Council.

29. In the SAR, it is suggested that the amount on account of claims receivable worth ₹ 22.65 crore for different purposes are required to be recovered on priority. In this context, this is to submit that the Bank Guarantee worth ₹ 20.00 crore on account of entry fee on paper for NCERT textbooks has already been liquidated/invoked during the year 2018–19 and the status clarified under Notes & Accounts at serial no. 14.1 separately. As regards the balance amount of ₹ 2,65,81,131/- the position is as under:
- (a) ₹ 2,34,00,000/- : Towards Court Attachment – the case is sub-judice
- (b) ₹ 30,49,200/- : Amount deposited with the Municipal Corporation, Bhopal as security on account of construction of PSSCIVE building at Bhopal
- (c) ₹ 1,31,931/- : Excess Amt. Deposited towards income tax. However, efforts are being made for settlement of the aforesaid receivable claims.
30. Previous year's figures have been regrouped, rearranged wherever necessary
31. Figures in the Final Accounts have been rounded off to the nearest rupee.
32. Schedules 1 to 24 are annexed to and formed an integral part of the Balance Sheet at 31 March 2019 and the Income & Expenditure Account for the year ended on that date.

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

Sd/-
Secretary
NCERT, New Delhi 110 016

**L. Separate Audit Report of the Comptroller and Auditor General of India on the
Accounts of the National Council of Educational Research and Training (NCERT)
for the year ended 31 March 2019**

1. We have audited the attached Balance Sheet of the National Council of Educational Research and Training (NCERT) as at 31 March 2019, Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under Section 20(1) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. The audit has been entrusted for the period up to 2022-23. These financial statements include the accounts of 12 units of the Council. Of these, accounts of 7 units were audited and comments included in the report. These financial statements are the responsibility of the Council'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 and 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 and 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 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, subject to the observation in the report, which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - (ii) The Balance Sheet, Income and Expenditure Account and Receipts and Payments Account dealt with by this report have been broadly drawn up in the format prescribed by the Ministry of Human Resource Development, Government of India.
 - (iii) In our opinion, proper books of accounts and other relevant records have been maintained by the Council in so far as it appears from our examination of such books.
 - (iv) We further report that:

A. Balance Sheet

A.1 Assets

A.1.1 Fixed Assets (Schedule 4) — ₹ 161.09 crore

The above does not include Land and Building owned by Regional Production and Distribution Centre (RPDC), Bengaluru (unit of NCERT). This has resulted in understatement of Fixed Assets and Capital Fund.

A.1.2 Current Assets (Schedule 7) — ₹ 228.87 crore

Cash and Bank Balances — ₹ 48.64 crore

- (a) The above includes closing bank balance of Publication Division of (-) ₹ 13.51crore (excluding the cash balances of RPDCs and sales counter of Publication Division).

On examination of Bank Reconciliation Statement of the Publication Division, it was noticed that:

- Amount of ₹12.85 crore (Royalty income received from Director, Elementary Education, Assam in December 2018 on account of copyrights: ₹4.37 crore, Income on account of printing work for CBSE received in September 2018: ₹2.48 crore, Advance payment of books by Haryana Government: ₹0.87 crore and ₹3.59 crore, Other Receipt against sale of books: ₹0.93 crore and TDS under GST ₹0.61 crore) which was identified as receipts during 2018–19 have not been taken into cash book due to oversight and remained out of accounts. This has resulted in understatement of Other Income by ₹8.32 crore, Current Liabilities by ₹4.53 crore and Cash and Bank Balance by ₹12.85 crore.
- Credit given by bank but not included in the cash book includes an amount of ₹6.56 lakh under the heading Short/Excess, details of which are not available with NCERT and an amount of ₹6.99 lakh pertaining to the year prior to 2013–14 for which action needs to be taken for reconciliation.
- Amount deposited but not credited by bank includes amount of ₹45.38 lakh pertaining to sales which has been taken twice in the cash book resulting in overstatement of Sale and Current Assets-Bank Balances by ₹45.38 lakh.
- Amount deposited but not credited by bank includes amount of ₹7.21 lakh prior to December 2014.

(b) The above includes closing bank balance of Publication Division of (–) ₹12.26 crore whereas as per the records of Publication Division (including RPDCs and Sales counters) the amount was (–) ₹12.59 crore.

This has resulted in overstatement of Current Assets and Capital Fund by ₹33.36 lakh.

B. GPF/CPF Accounts

B.1 Investment — ₹132.93 crore

The above includes investment of ₹1.60 crore in bonds of Punjab Financial Corporation (PFC) which have matured on 1/12/2016 but the amount has not been received. This resulted in overstatement of Investment and understatement of Current Assets by ₹1.60 crore. The issue has been pointed out in last two years however no action has been taken in this regard.

B.2 Accrued interest — ₹6.50 crore

The above includes accrued interest of ₹0.62 crore for the period from December 2016 to March 2018 on investment of ₹1.60 crore in PFC bonds, though the investment has matured in December 2016. This resulted in overstatement of Accrued Interest and Surplus by ₹0.62 crore. The issue has been pointed out in last two years, however no action has been taken in this regard.

C. General

C.1 NCERT has maintained separate accounts of GPF. However the assets and liabilities of GPF accounts have been included in the main NCERT accounts in contravention of MHRD format of accounts.

C.2 Bank-Reconciliation Statement

BRS of NCERT Hqrs and Publication Unit as on 31.03.2019 revealed following unreconciled amounts:

(Amount in ₹)

Sl. No.	Bank Account No.	Cheques issued but not cleared (+)	Credit given by bank but not booked in cash book (+)	Cheques deposited but credit not given by bank (-)	Debit raised by bank but not booked in cash book (-)
1.	10137881331 (Hqrs)	-	1,09,97,389	-	-
2.	10137881342 (Publication)	-	10,42,64,715	3,00,03,793	-
Total		-	11,52,62,104	3,00,03,793	-

An amount of ₹11.52 crore represents the amount credited by bank but not taken in cash book. This includes ₹6.99 lakh pertaining to Publication Division which was prior to March 2014. Thus, amount of ₹11.52 crore has remained out of accounts.

An amount of ₹3.00 crore has been shown as cheques deposited but not credited by bank. This includes ₹7.21 lakh pertaining to Publication Division which was prior to December 2014. These cases need investigation with particular emphasis on old cases.

It is evident from above that in many accounts unreconciled amounts exist which are quite old. Therefore, proper action needs to be taken at the earliest to reconcile the same.

C.3 The Unutilised grant includes balance of sponsored project. It should be shown separately as prescribed in MHRD format.

D. Grant-in-aid

The Council received grant-in-aid during 2018–19 of ₹283.54 crore (Capital: ₹25.00 crore and Revenue: ₹258.54 crore) out of which grant of ₹51.17 crore (Capital: ₹2.08 crore and Revenue: ₹49.09 crore) was received in the month of March, 2019. It had an opening balance of ₹22.63 crore (Capital: ₹NIL and Revenue: ₹22.63 crore). It has its own receipt ₹62.01 crore (Capital: Nil and Revenue: ₹62.01 crore). It utilised ₹354.59 crore (Capital: ₹24.57 crore and Revenue: ₹330.02 crore) leaving an unspent balance of ₹13.59 crore (Capital: ₹0.43 crore and Revenue: ₹13.16 crore).

It also received grant of ₹19.37 crore for sponsored/specific projects from Ministry of Human Resource Development and other agencies during the year and had an opening balance of ₹12.82 crore in these projects. Out of the total grant received, ₹9.64 crore was received, in the month of March 2019. Out of the total of ₹32.19 crore, an expenditure of ₹19.57 crore was incurred by the Council during the year on these projects leaving a balance of ₹12.62 crore as on 31st March 2019.

E. Management Letter

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

- (i) 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.
- (ii) 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 the accounting principles generally accepted in India.

- (a) in so far as it relates to the Balance Sheet, of the state of affairs of the National Council for Educational Research and Training, Delhi as at 31 March 2019; and
- (b) and in so far as it relates to Income & 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: 22.11.2019

**Director General of Audit
(Central Expenditure)**

M. Annexure to the Separate Audit Report

1. Adequacy of internal audit system

NCERT has an internal audit wing. However, the internal audit system of NCERT needs strengthening as:

- All 12 units were planned for internal audit during the year 2018–19 but no unit was audited.
- Proper follow up action was not taken to get the objections settled as 474 internal audit paras were outstanding as on 31.03.2019.

2. Adequacy of internal control System

The Internal audit system of NCERT is not adequate as:

- 39 external audit paras in respect of NCERT Hqrs were outstanding for settlement as on 31.03.2019.
- The cash book of the Publication Division of NCERT has minus balances of ₹ 13.51 crore as on 31 March 2019.
- Huge unreconciled amount in the Bank Reconciliation Statement of the Publication Division of NCERT.
- Fixed asset register of NCERT Hqrs was not maintained in the prescribed format.
- Head-wise ledgers, journals and expenditure control register were not being maintained by PSSCIVE, Bhopal.

3. System of physical verification of fixed assets

- The physical verification of Land and Buildings of NCERT (Hqrs) has been conducted up to October 2017.
- The physical verification of other Fixed Assets of NCERT (Hqrs) has been conducted up to 2016–17.
- Physical verification of fixed assets is not being done regularly by the units of NCERT (PSSCIVE, Bhopal, NERIE Umiam and RIE Ajmer).

4. System of physical verification of inventory

- The physical verification of stationery and consumables for the year 2018–19 has not been done by NCERT (HQ) and PSSCIVE, Bhopal.
- The physical verification of Books and Paper pertaining to Publication Division was conducted upto October 2018 and September 2018 respectively.

5. Regularity in payment of statutory due

As per accounts, no payment over six months in respect of statutory dues was outstanding on 31.03.2019.

विद्यया ऽ मृतमश्नुते



एन सी ई आर टी
NCERT