

# NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

## Annual Accounts 2023-24

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**

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NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING**

November 2024

*Kartika* 1946

**PD 1H BS**

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NCERT Campus Sri Aurobindo Marg <b>New Delhi 110 016</b>	108, 100 Feet Road Hosdakere Halli Extension Banashankari III Stage <b>Bengaluru 560 085</b>	Navjivan Trust Building P.O.Navjivan <b>Ahmedabad 380 014</b>	CWC Campus Opp. Dhankal Bus Stop Panihati <b>Kolkata 700 114</b>	CWC Complex Maligaon <b>Guwahati 781 021</b>

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# NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

## A. Balance Sheet as on 31 March 2024

Sources of Funds	Schedule	Amount in ₹	
		Current Year 2023-24	Previous Year 2022-23
CORPUS/CAPITAL FUND	1	(31,34,19,196)	(93,66,62,502)
DESIGNATED/EARMARKED/ ENDOWMENT FUNDS	2	-	-
CURRENT LIABILITIES AND PROVISIONS	3	18,30,28,88,944	20,81,36,49,592
	<b>Total</b>	<b>17,98,94,69,748</b>	<b>19,87,69,87,090</b>

Application of Funds	Schedule	Amount in ₹	
		Current Year 2023-24	Previous Year 2022-23
FIXED ASSETS	4	-	-
Tangible Assets		2,47,48,61,229	2,03,08,58,921
Intangible Assets		84,78,294	85,06,014
Capital Work-In-Progress		-	8,46,36,520
INVESTMENTS FROM EARMARKED/ ENDOWMENT FUNDS	5	-	-
Long-Term		-	-
Short-Term		-	-
INVESTMENTS – OTHERS	6	-	1,50,92,97,306
CURRENT ASSETS	7	13,60,82,77,033	14,05,37,76,725
LOANS, ADVANCES AND DEPOSITS	8	1,89,78,53,192	2,18,99,11,604
	<b>Total</b>	<b>17,98,94,69,748</b>	<b>19,87,69,87,090</b>

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 2023-24	Previous Year 2022-23
	Balance at the beginning of the year	(93,66,62,502)	(2,27,56,83,682)
Add:	Utilisation towards Capital Fund	19,63,07,793	36,88,12,615
Add:	Grants from Government of India to the extent utilised for Capital expenditure	-	-
Add	Addition of Building at RPDC as per CPWD	-	3,27,67,028
Add:	Sponsored Projects adjustments	(42,26,969)	-
Add:	Assets Purchased out of Earmarked Funds	-	-
Add:	Assets Purchased out of Sponsored Projects, where ownership vests in the institution	2,70,000	1,99,83,590
Add:	Assets Donated/Gifts Received	23,690	5,42,448
Add:	Publication Adjustment - Paper A/c	21,23,55,380	-
Add:	Other Additions/Adjustments	53,96,606	-
Add:	Excess of Income over expenditure transferred from the Income and Expenditure Account	21,31,16,806	91,69,15,499
	<b>Total</b>	<b>(31,34,19,196)</b>	<b>(93,66,62,502)</b>
(Deduct)	Excess of expenditure over Income transferred from the Income and Expenditure Account	-	-
	<b>Balance at the end of the year</b>	<b>(31,34,19,196)</b>	<b>(93,66,62,502)</b>

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

Particulars	Fund wise Breakup				Amount in ₹	
	FUND AAA	FUND BBB	Fund CCC	Endowment Funds	Current Year 2023-24	Previous Year 2022-23
<b>A.</b>						
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)	-	-	-	-	-	-
<b>Total (A)</b>	-	-	-	-	-	-
<b>B.</b>						
Utilisation/Expenditure Towards Objectives of Funds						
a) Capital Expenditure	-	-	-	-	-	-
b) Revenue Expenditure	-	-	-	-	-	-
<b>Total (B)</b>	-	-	-	-	-	-
<b>Closing balance at the end of the year (A-B)</b>	-	-	-	-	-	-
Represented by						
Cash and Bank Balances	-	-	-	-	-	-
Investments	-	-	-	-	-	-
Interest accrued but not due	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-

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

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Secretary  
NCERT, New Delhi 110 016

# NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

## Schedule 2(a) : Endowment Funds

Specimen format of Sub Schedule to support the figures in the column 'Endowment Funds' in the Schedule 'Earmarked Endowment Funds', forming part of the Balance Sheet.

[illegible]

**Notes:**

1. The Total of Columns 3 and 4 will appear as the Opening balance in the Column "Endowment Funds" in Schedule 2, of Earmarked Funds forming part of the Balance Sheet.
2. The Total of Col.9 should normally be less than the Total of Col.8, as only the interest is to be used for the expenditure on the object of the endowments. (except Endowments for Chairs).
3. There should not normally be a debit balance in the schedule. If in a rare case, there is debit balance against any of the Endowment Funds, the debit balance should appear on the Assets side of the Balance Sheet as "Receivables", in Schedule - 8 Loans, Advances and Deposits.

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

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Secretary  
NCERT, New Delhi 110 016

# NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

## Schedule 3 : Current Liabilities and Provisions

Particulars	Amount in ₹	
	Current Year 2023-24	Previous Year 2022-23
<b>A. CURRENT LIABILITIES</b>		
1. Deposits from staff	-	-
2. Deposits from students/Schools	-	-
3. Sundry Creditors		
a) For goods and Services	36,68,56,768	31,28,62,533
b) Others	-	-
4. Deposit-Others (including EMD, Security Deposit)	12,24,02,258	8,25,29,066
5. Statutory Liabilities (GPF, TDS, WC TAX, CPF, GIS, NPS):		
a) Overdue	-	-
b) Others	18,52,74,399	1,52,16,43,633
6. Other Current Liabilities		
a) Salaries	14,86,11,286	9,96,43,236
b) Pension	10,86,59,943	-
c) Receipts against sponsored fellowships and scholarships	-	-
d) Receipts against sponsored Projects	91,18,317	7,52,75,397
e) Unutilised Grants	14,84,30,739	23,42,33,848
f) Grants in advance	-	-
g) Other funds	-	-
h) Other Liabilities	78,97,77,047	1,99,75,69,134
<b>Total (A)</b>	<b>1,87,91,30,757</b>	<b>4,32,37,56,847</b>
<b>B. PROVISIONS</b>		
1. Taxation	-	-
2. Gratuity	78,44,12,319	73,74,50,350
3. Superannuation Pension	15,01,40,05,858	15,11,06,04,585
4. Accumulated Leave Encashment	62,53,40,010	64,18,37,810
5. Trade Warranties/Claims	-	-
6. Others (Specify)	-	-
<b>Total (B)</b>	<b>16,42,37,58,187</b>	<b>16,48,98,92,745</b>
<b>Total (A+B)</b>	<b>18,30,28,88,944</b>	<b>20,81,36,49,592</b>

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 31.03.2024**

**Schedule 3(a) : Sponsored Projects**

S. No.	Name of Project	Sponsoring Agency	Opening Balance as on 01.04.2023	Receipts/ Recoveries during the year	Total	Expenditure/ write off during the year	Surrender/ Refund	Amount in ₹	
								6	Closing Bal. as on 31.03.2024
		1	2	3	4 (2+3)	5	6	6	6(4-5)
1.	NCERT - NISHTHA	MHRD	9,60,472	-	9,60,472	9,60,472	-	-	-
2.	NCERT - NISHTHA	MHRD	8,62,199	-	8,62,199	8,62,199	-	-	-
3.	NCERT - NISHTHA	MHRD	1,23,109	-	1,23,109	1,23,109	-	-	-
4.	Kala Utsav	MHRD	-	-	-	-	-	-	-
5.	Swayam Prabha	MoE	8,30,857	-	8,30,857	8,30,857	-	-	-
6.	DTH Tv Channels	MoE	(4,91,039)	-	(4,91,039)	(4,91,039)	-	-	-
7.	C-DAC (CIET)	C-DAC	(12,439)	-	(12,439)	(12,439)	-	-	-
8.	Satellite Network	MoE	(8,45,132)	-	(8,45,132)	(8,45,132)	-	-	-
9.	Third Party Evaluation	MoE	(8,88,229)	-	(8,88,229)	(8,88,229)	-	-	-
10.	E-PG Pathshala	University of Allahabad	(6,85,312)	-	(6,85,312)	(6,85,312)	-	-	-
11.	MOOCS	MoE	(21,35,675)	1,01,80,000	80,44,325	(21,35,675)	1,01,80,000	-	-
12.	Development of Digital textbooks based on universal design of learning (UDL) "Kitaab ek, Padhe Anek" (20.24)	MHRD	-	1,00,127	1,00,127	1,00,127	-	-	-
13.	PM e-Vidya Organisation of e-Content Competition for creation of quality digital contents	MHRD	-	76,80,527	76,80,527	76,80,527	-	-	-
14.	Diksha	MHRD	(1,12,92,09,955)	55,19,38,300	(57,72,71,655)	(57,72,71,655)	-	-	-
15.	NCERT - NISHTHA	MHRD	(4,69,92,625)	1,64,75,633	(3,05,16,992)	(3,05,16,992)	-	-	-
16.	NROER, ICT, Mela/ICT National Award for teachers for use of ICT in education (CIET)	MHRD	(6,58,33,904)	70,000	(6,57,63,904)	(6,57,63,904)	-	-	-
17.	Management of PM e-Vidya One class, One Channel, Radio, Broadcast, Podcasts)	MoE	(2,38,38,66,040)	3,02,95,76,924	64,57,10,884	64,57,10,884	-	-	-
18.	Development of National Curriculum Frameworks (NCFs)	MoE	(17,34,73,358)	42,72,595	(16,92,00,763)	(16,92,00,763)	-	-	-
19.	Virtual Lab (20.24)	MHRD	(2,13,25,277)	5,02,85,894	2,89,60,617	2,89,60,617	-	-	-
20.	Strengthening Adult Education, New India Literacy Programme(NILP) (SG-31)	MoE	32,54,469	3,42,16,000	3,74,70,469	3,70,05,637	4,29,815	35,017	

21.	SG -32 PARAKH	MoE	-	14,06,45,251	14,06,45,251	13,55,35,722	51,69,315	(59,786)
22.	Grant under SSA for the PAB approved project of QMTs, Strengthening Quality in Intervention Secondary Education under RMSA (Incl. Kala Utsav)-RMSA Cell, Mid-Term Survey/ NAS Class V-VIII (SSA-ESD) and Preparatory activities for conducting baseline assessment of learning level at Secondary stage under RMSA-ESD/NAS	MHRD	3,92,25,37,915	34,50,13,000	4,26,75,50,915	4,18,32,54,607	7,55,61,226	87,35,082
23.	Pandit Madan Mohan Malviya National Mission on Teacher Education, IUCTE	MoE	6,87,982	-	6,87,982	77,040	-	6,10,942
24.	NCERT - NISHTHA	MHRD	(3,17,265)	-	(3,17,265)	(3,17,265)	-	-
25.	NCERT - NISHTHA	MHRD	6,32,470	-	6,32,470	6,32,470	-	-
26.	PAB Project: Development of curricula & courseware	MHRD	(3,43,59,045)	-	(3,43,59,045)	(3,43,59,045)	-	-
27.	PAB - NCM/RCM/25 Job Role	MHRD	-	83,00,000	83,00,000	85,02,938	-	(2,02,938)
28.	NCERT - NISHTHA	MHRD	17,21,848	-	17,21,848	17,21,848	-	-
29.	Effectiveness of Special Provisions under Samagra Shiksha and a study on the utilisation of school grants and its impact on quality school education	MHRD	(9,58,455)	-	(9,58,455)	(9,58,455)	-	-
<b>Sub Total</b>			<b>7,02,17,571</b>	<b>4,19,87,54,251</b>	<b>4,26,89,71,822</b>	<b>4,16,85,13,149</b>	<b>9,13,40,356</b>	<b>91,18,317</b>

### Utilisation Certificate for Specific Projects

1. Certified that the grants received have been utilised for the purpose meant for and conditions attached thereto have been duly fulfilled.
2. Debit Balance (Negative Balance) of Specific Grant is shown in Schedule No. 8 Loan and Advances.

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

				Amount in ₹			
S. No.	Name of the Sponsor	Opening Balance as on 01.04.2023		Transactions During the Year 2023-24		Closing balance as on 31.03.2024	
		Credit	Debit	Credit	Debit	Credit	Debit
1.	University Grants Commission	-	-	-	-	-	-
2.	Ministry	-	-	-	-	-	-
3.	Others (Specify)	-	-	-	-	-	-
		-	-	-	-	-	-
<b>Total</b>		-	-	-	-	-	-

### 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 2023-24	Previous Year 2022-23
<b>A.</b>	<b>Capital grants: Government of India</b>		
	Balance B/F	-	-
	Add: Internal Receipts utilised during the year	-	-
	Add: Interest Earned	-	-
	Add: Receipts during the year	19,00,00,000	35,75,58,246
	<b>Total (a)</b>	<b>19,00,00,000</b>	<b>35,75,58,246</b>
	Less: Refunds	2,33,968	-
	Less: Utilised for Revenue Expenditure	-	-
	Less: Utilised for Capital Expenditure	18,97,25,821	35,75,58,246
	<b>Total (b)</b>	<b>18,99,59,789</b>	<b>35,75,58,246</b>
	<b>Unutilised carried forward (a-b)</b>	<b>40,211</b>	-
<b>B.</b>	<b>UGC grants: Capital</b>		
	Balance B/F	-	-
	Receipts during the year	-	-
	<b>Total (c)</b>	-	-
	Less: Refunds	-	-
	Less: Utilised for Revenue Expenditure	-	-
	Less: Utilised for Capital Expenditure	-	-
	<b>Total (d)</b>	-	-
	<b>Unutilised carried forward (c-d)</b>	-	-
<b>C.</b>	<b>Revenue Grants: Government of India</b>		
	Balance B/F	23,42,33,848	24,75,51,690
	Add: Internal Receipts utilised during the year	-	-
	Add: Interest Earned	-	-
	Receipts during the year	3,30,97,00,000	3,62,54,02,459
	<b>Total (e)</b>	<b>3,54,39,33,848</b>	<b>3,87,29,54,149</b>
	Less: Refunds/Surrender	22,98,22,222	5,33,53,840
	Less: Utilised for Revenue Expenditure	3,15,91,39,126	3,57,41,12,092
	Less: Utilised for Capital Expenditure	65,81,972	1,12,54,369
	<b>Total (f)</b>	<b>3,39,55,43,320</b>	<b>3,63,87,20,301</b>
	<b>Unutilised carried forward (e-f)</b>	<b>14,83,90,528</b>	<b>23,42,33,848</b>
<b>D.</b>	<b>Grants from State Government</b>		
	Balance B/F	-	-
	Add: Receipts during the year	-	-
	<b>Total (g)</b>	-	-
	Less: Utilised for Revenue Expenditure	-	-
	Less: Utilised for Capital Expenditure	-	-
	<b>Total (h)</b>	-	-
	<b>Unutilised carried forward (g-h)</b>	-	-
	<b>Grand Total (A+B+C+D)</b>	<b>14,84,30,739</b>	<b>23,42,33,848</b>

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 Statement of Fixed Assets (Capital + Revenue) NCERT**

**Amount in ₹**

S. No.	Assets Heads	Gross Block				Depreciation for the Year						Net Block	
		Op Balance on 01.04.2023	Additions during the year	Deductions during the year	As at 31st March 2024 (1+2-3)	Depreciation Opening Balance	Rate of depreciation	Depreciation during the year	Deduction during the year	Adjustment	Total Depreciation up to 31.03.2024 (5+7-8)	31.03.2024 (4-10)	31.03.2023
		1	2	3	4	5	6	7	8	9	10		
1.	Land	37,54,08,506	-	-	37,54,08,506	-	0%	-	-	-	-	37,54,08,506	37,54,08,506
2.	Buildings	1,03,68,86,984	37,29,77,927	-	1,40,98,64,911	2,07,37,740	2%	74,59,559	-	-	2,81,97,299	1,38,16,67,612	1,03,68,86,984
3.	Road and Bridge	44,273	-	-	44,273	885	2%	-	-	-	885	43,388	44,273
4.	Sewerage and Drainage	3,74,312	3,14,415	-	6,88,727	7,486	2%	6,288	-	-	13,774	6,74,953	3,74,312
5.	Tubewells and Water Supply	43,57,437	13,000	-	43,70,437	87,149	2%	260	-	-	87,409	42,83,028	43,57,437
6.	Electrical Installation and equipment	5,49,02,080	1,78,54,848	-	7,27,56,928	27,45,103	5%	8,92,744	-	-	36,37,847	6,91,19,081	5,49,02,080
7.	Plant and machinery	1,85,64,531	5,96,110	-	1,91,60,641	9,28,228	5%	29,806	-	-	9,58,034	1,82,02,607	1,85,64,531
8.	Scientific and Laboratory equipment	1,36,26,643	5,71,230	-	1,41,97,873	10,90,132	8%	45,699	-	-	11,35,831	1,30,62,042	1,36,26,643
9.	Office Equipment	4,29,27,775	1,92,00,633	-	6,21,28,408	32,19,584	7.50%	14,40,046	-	-	46,59,630	5,74,68,778	4,29,27,775
10.	Audio Visual Equipment	9,48,91,209	1,04,48,644	-	10,53,39,853	71,16,841	7.50%	7,83,649	-	-	79,00,490	9,74,39,363	9,48,91,209
11.	Computer and Peripherals	9,26,86,965	7,87,85,499	52,488	17,14,19,976	1,85,37,391	20%	1,57,46,601	-	-	3,42,83,992	13,71,35,984	9,26,86,965
12.	Furniture, Fixtures and Fittings	13,11,81,506	4,60,45,532	-	17,72,27,038	98,38,615	7.50%	34,53,415	-	-	1,32,92,030	16,39,35,008	13,11,81,506
13.	Vehicles	17,82,875	3,28,710	-	21,11,585	1,78,288	10%	32,871	-	-	2,11,159	19,00,426	17,82,875
14.	Lib. Books and Scientific Journals	9,10,55,221	1,62,98,936	75,691	10,72,78,466	91,05,523	10%	16,22,325	-	-	1,07,27,848	9,65,50,618	9,10,55,221



15.	Small Value Assets	-	1,58,776	-	1,58,776	-	100%	1,58,776	-	-	1,58,776	-	-
	<b>Total (A)</b>	<b>1,95,86,90,317</b>	<b>56,35,94,260</b>	<b>1,28,179</b>	<b>2,52,21,56,398</b>	<b>7,35,92,965</b>		<b>3,16,72,039</b>	-	-	<b>10,52,65,004</b>	<b>2,41,68,91,394</b>	<b>1,95,86,90,317</b>
16.	Others (Gifted Assets and Sponsored projects) Refer Annexure 4 (d) (Total (B))	7,21,68,604	2,93,690	-	7,24,62,293	-	20%	1,44,92,459	-	-	1,44,92,459	5,79,69,835	7,21,68,604
	<b>Total (A+B)</b>	<b>2,03,08,58,921</b>	<b>56,38,87,950</b>	<b>1,28,179</b>	<b>2,59,46,18,692</b>	<b>7,35,92,965</b>		<b>4,61,64,498</b>	-	-	<b>11,97,57,463</b>	<b>2,47,48,61,229</b>	<b>2,03,08,58,921</b>
17.	Capital Work in Progress (C)	8,46,36,520		8,46,36,520		-		-	-	-	-	-	8,46,36,520

	Intangible Assets	Op. Balance	Additions	Deductions	Closing Balance	Depreciation opening Balance	Rate	Amortization for the year	Deductions/ Adjustment	Total Amortization/ Adjustments	31.03.2024	31.03.20223
18.	Computer Software	67,93,453	40,10,395	-	1,08,03,848	27,17,380	40%	16,04,158	-	43,21,538	64,82,310	67,93,453
19.	E-Journals	17,12,561	16,14,077	-	33,26,638	6,85,024	40%	6,45,630	-	13,30,654	19,95,984	17,12,561
20.	Patents	-	-	-	-	-		-	-	-	-	-
	<b>Total (D)</b>	<b>85,06,014</b>	<b>56,24,472</b>	<b>0</b>	<b>1,41,30,486</b>	<b>34,02,404</b>		<b>22,49,788</b>	-	<b>56,52,192</b>	<b>84,78,294</b>	<b>85,06,014</b>

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) : Statement of Fixed Assets — Capital, NCERT

Amount in ₹

S.No.	Assets Heads	Gross Block				Depreciation for the Year					Net Block	
		Op. Balance on 01.04.2023	Additions during the year	Deductions during the year	As at 31st March 2024 (1+2-3)	Depreciation Opening Balance	Rate of depreciation	Depreciation during the year	Deduction during the year	Deductions/Adjustment	31.03.2024 (4-10)	31.03.2023
		1	2	3	4	5	6	7	8	9	10	
1.	Land	37,54,08,506	-	-	37,54,08,506	-	0%	-	-	-	37,54,08,506	37,54,08,506
2.	Buildings	1,00,00,17,497	37,29,77,927	-	1,37,29,95,424	2,00,00,350	2%	74,59,559	-	-	1,34,55,35,515	1,00,00,17,497
3.	Road & Bridge	44,273	-	-	44,273	885	2%	-	-	-	43,388	44,273
4.	Sewerage & Drainage	2,74,220	3,14,415	-	5,88,635	5,484	2%	6,288	-	-	5,76,863	2,74,220
5.	Tubewells & Water Supply	43,48,102	13,000	-	43,61,102	86,962	2%	260	-	-	42,73,880	43,48,102
6.	Electrical Installation and Equipment	3,97,88,634	1,75,21,639	-	5,73,10,273	19,89,431	5%	8,76,084	-	-	5,44,44,758	3,97,88,634
7.	Plant & machinery	1,10,47,105	3,85,610	-	1,14,32,715	5,52,356	5%	19,281	-	-	1,08,61,078	1,10,47,105
8.	Scientific & Laboratory Equipment	37,94,428	1,73,770	-	39,68,198	3,03,555	8%	13,902	-	-	36,50,741	37,94,428
9.	Office Equipment	2,69,42,017	1,84,58,986	-	4,54,01,003	20,20,651	7.50%	13,84,423	-	-	4,19,95,929	2,69,42,017
10.	Audio Visual Equipment	4,27,21,923	1,04,32,732	-	5,31,54,655	32,04,144	7.50%	7,82,456	-	-	4,91,68,055	4,27,21,923
11.	Computer & Peripherals	5,98,46,177	7,67,58,275	-	13,66,04,452	1,19,69,235	20%	1,53,51,654	-	-	10,92,83,563	5,98,46,177

12.	Furniture, Fixtures & Fittings	7,31,93,641	4,53,27,552	-	11,85,21,193	54,89,525	7.50%	33,99,566	-	-	88,89,091	10,96,32,102	7,31,93,641
13.	Vehicles	17,51,944	3,20,000	-	20,71,944	1,75,195	10%	32,000	-	-	2,07,195	18,64,749	17,51,944
14.	Lib. Books & Scientific Journals	2,31,56,498	-	-	2,31,56,498	23,15,651	10%	-	-	-	23,15,651	2,08,40,847	2,31,56,498
15.	Small Value Assets	-	1,43,063	-	1,43,063	-	100%	1,43,063	-	-	1,43,063	-	-
	<b>Total (A)</b>	<b>1,66,23,34,965</b>	<b>54,28,26,969</b>	-	<b>2,20,51,61,934</b>	<b>4,81,13,424</b>		<b>2,94,68,536</b>	-	-	<b>7,75,81,960</b>	<b>2,12,75,79,974</b>	<b>1,66,23,34,965</b>
16.	<b>Others (Total B)</b>	-	-	-	-	-	20%	-			-	-	-
	<b>Total (A+B)</b>	<b>1,66,23,34,965</b>	<b>54,28,26,969</b>	-	<b>2,20,51,61,934</b>	<b>4,81,13,424</b>		<b>2,94,68,536</b>	-	-	<b>7,75,81,960</b>	<b>2,12,75,79,974</b>	<b>1,66,23,34,965</b>
17.	Capital Work in Progress (C)	8,46,36,520	-	8,46,36,520	-	-	0%	-	-	-	-	-	8,46,36,520

S.No.	Intangible Assets	Op. Balance	Additions	Deductions	Closing Balance	Depreciation Opening Balance	Rate of Depreciation	Amortization for the year	Deductions/ Adjustment	Total Amortization / Adjustments	31.03.2024	31.03.2023
18.	Computer Software	39,75,896	32,00,395	-	71,76,291	15,90,358	40%	12,80,158	-	28,70,516	43,05,775	39,75,896
19.	E-Journals	-	-	-	-	-	-	-	-	-	-	-
20.	Patents	-	-	-	-	-	-	-	-	-	-	-
	<b>Total (D)</b>	<b>39,75,896</b>	<b>32,00,395</b>	<b>-</b>	<b>71,76,291</b>	<b>15,90,358</b>		<b>12,80,158</b>	<b>-</b>	<b>28,70,516</b>	<b>43,05,775</b>	<b>39,75,896</b>

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) : Statement of Fixed Assets— Revenue, NCERT

Amount in ₹

S. No.	Assets Heads	Gross Block				Depreciation for the Year						Net Block	
		Op Balance on 01.04.2023	Additions during the year	Deductions during the year	As at 31st March 2024 (1+2-3)	Depreciation Opening Balance	Rate of depreciation	Depreciation during the year	Deduction during the year	Deductions/Adjustment	Total Depreciation up to 31.03.2024 (5+7-8)	31.03.2024 (4-10)	31.03.2023
1.	Land	1	2	3	4	5	6	7	8	9	10		
		-	-	-	-	-	0%	-	-	-	-	-	-
2.	Buildings	3,68,69,487	-	-	3,68,69,487	7,37,390	2%	-	-	-	7,37,390	3,61,32,097	3,68,69,487
3.	Road and Bridge	-	-	-	-	-	2%	-	-	-	-	-	-
4.	Sewerage and Drainage	1,00,092	-	-	1,00,092	2,002	2%	-	-	-	2,002	98,090	1,00,092
5.	Tubewells and Water Supply	9,335	-	-	9,335	187	2%	-	-	-	187	9,148	9,335
6.	Electrical Installation and equipment	1,51,13,446	3,33,209	-	1,54,46,655	7,55,672	5%	16,660	-	-	7,72,332	1,46,74,323	1,51,13,446
7.	Plant and machinery	75,17,426	2,10,500	-	77,27,926	3,75,872	5%	10,525	-	-	3,86,397	73,41,529	75,17,426
8.	Scientific and Laboratory equipment	98,32,215	3,97,460	-	1,02,29,675	7,86,577	8%	31,797	-	-	8,18,374	94,11,301	98,32,215
9.	Office Equipment	1,59,85,758	7,41,647	-	1,67,27,405	11,98,933	7.5%	55,623	-	-	12,54,556	1,54,72,849	1,59,85,758
10.	Audio Visual Equipment	5,21,69,286	15,912	-	5,21,85,198	39,12,697	7.5%	1,193	-	-	39,13,890	4,82,71,308	5,21,69,286
11.	Computer and Peripherals	3,28,40,788	20,27,224	52,488	3,48,15,524	65,68,156	20%	3,94,947	-	-	69,63,103	2,78,52,421	3,28,40,788

12.	Furniture, Fixtures and Fittings	5,79,87,865	7,17,980	-	5,87,05,845	43,49,090	7.5%	53,849	-	-	44,02,939	5,43,02,906	5,79,87,865
13.	Vehicles	30,931	8,710	-	39,641	3,093	10%	871	-	-	3,964	35,677	30,931
14.	Lib. Books and Scientific Journals	6,78,98,723	1,62,98,936	75,691	8,41,21,968	67,89,872	10%	16,22,325	-	-	84,12,197	7,57,09,771	6,78,98,723
15.	Small Value Assets	-	15,713	-	15,713	-	100%	15,713	-	-	15,713	-	-
	<b>Total (A)</b>	<b>29,63,55,352</b>	<b>2,07,67,291</b>	<b>1,28,179</b>	<b>31,69,94,464</b>	<b>2,54,79,541</b>		<b>22,03,503</b>	-	-	<b>2,76,83,044</b>	<b>28,93,11,420</b>	<b>29,63,55,352</b>
16.	<b>Others (Total B)</b>	-	-	-	-	-	20%	-			-	-	-
	<b>Total (A+B)</b>	<b>29,63,55,352</b>	<b>2,07,67,291</b>	<b>1,28,179</b>	<b>31,69,94,464</b>	<b>2,54,79,541</b>		<b>22,03,503</b>	-	-	<b>2,76,83,044</b>	<b>28,93,11,420</b>	<b>29,63,55,352</b>
17.	Capital Work in Progress (C)	-	-	-	-	-		-	-	-	-	-	-

S. No.	Intangible Assets	Op. Balance	Additions	Deductions	CI Balance	Dep opening Balance	Rate of Depreciation	Amortization for the year	Deductions/ Adjustment	Total Amortization /Adjustments	31.03.2024	31.03.2023
18.	Computer Software	28,17,557	8,10,000	-	36,27,557	11,27,022	40%	3,24,000	-	14,51,022	21,76,535	28,17,557
19.	E-Journals	17,12,561	16,14,077	-	33,26,638	6,85,024	40%	6,45,630	-	13,30,654	19,95,984	17,12,561
20.	Patents	-	-	-	-	-	-	-	-	-	-	-
	<b>Total (D)</b>	<b>45,30,118</b>	<b>24,24,077</b>	<b>-</b>	<b>69,54,195</b>	<b>18,12,046</b>	<b>-</b>	<b>9,69,630</b>	<b>-</b>	<b>27,81,676</b>	<b>41,72,519</b>	<b>45,30,118</b>

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 01.04.2023	Additions	Deductions	Closing Balance	Depreciation Opening Balance	Depreciation for the year	Deduction for the year	Deductions/ Adjustment	Total Depreciation	31.03.2024	31.03.2023
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 4(d) : Others (Gifted/Sponsored)**

S. No.	Assets Heads	Gross Block				Net Block			Amount in ₹
		Opening Balance on 01.04.2023	Additions during the year	Deductions during the Year	As at 31st March 2024 (1+2-3)	20% of Column No. 4	Total	31.03.2024 (4-6)	
		1	2	3	4	5	6	7	8
1.	Assets acquired out of Specific Grants and Gifted Assets	7,21,68,604	2,93,690	-	7,24,62,293	1,44,92,459	1,44,92,459	5,79,69,835	7,21,68,604
	<b>Total (A)</b>	<b>7,21,68,604</b>	<b>2,93,690</b>	<b>-</b>	<b>7,24,62,293</b>	<b>1,44,92,459</b>	<b>1,44,92,459</b>	<b>5,79,69,835</b>	<b>7,21,68,604</b>
2.	Capital Work in Progress (B)	-	-	-	-	-	-	-	-
	<b>Grand Total (A+B)</b>	<b>7,21,68,604</b>	<b>2,93,690</b>	<b>-</b>	<b>7,24,62,293</b>	<b>1,44,92,459</b>	<b>1,44,92,459</b>	<b>5,79,69,835</b>	<b>7,21,68,604</b>

* The additions during the year includes:	Amount
Gifted	23,690
Earmarked Funds	-
Sponsored Projects	2,70,000
Own Funds	-
<b>Total</b>	<b>2,93,690</b>

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.	Particulars	Current Year 2023-24	Previous Year 2022-23
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)	-	-
<b>Total</b>		-	-

## Schedule 5(a) : Investment from Earmarked/Endowment Funds (Fund-wise)

Amount in ₹

S. No.	Particulars	Current Year 2023-24	Previous Year 2022-23
1.	Endowment Fund Investments	-	-
		-	-

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 : Investments — Others

			Amount in ₹
S. No.	Particulars	Current Year 2023-24	Previous Year 2022-23
1.	In Central Government Securities	-	-
2.	In State Government Securities	-	-
3.	Other approved Securities	-	-
4.	Shares	-	-
5.	Debentures and Bonds created out of GPF	-	1,60,00,000
6.	Others (to be specified)		
	(a) Long Term Deposits created out of GPF*	-	1,49,32,97,306
	(b) Short Term Deposits	-	-
<b>Total</b>			<b>1,50,92,97,306</b>

\* This includes Investment with Nationalized Bank and Government Securities.

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 2023-24	Previous Year 2022-23
<b>1. Stock</b>			
	a) Store – Printing paper	-	-
	b) Loose Tools	-	-
	c) Publications	1,72,48,05,601	2,59,90,19,313
	d) Laboratory chemicals, consumables and glassware	-	-
	e) Building Material	-	-
	f) Stationery	-	-
	g) Water supply material	-	-
<b>2. Sundry Debtors</b>			
	a) Debts Outstanding for a period exceeding six months	-	-
	b) Others	1,37,10,609	1,49,01,955
<b>3. Cash and Bank Balances</b>			
	a) With Scheduled banks:		
	In Current Accounts	25,500	43,300
	In Term Deposit Accounts	10,70,00,18,101	10,20,00,18,101
	In Savings Accounts	1,16,46,40,931	1,16,26,85,435
	b) With non-Scheduled banks:		
	In term deposit Accounts	-	-
	In Savings Accounts	-	-
<b>4. TDS receivable</b>		50,76,291	7,71,08,621
	<b>Total</b>	<b>13,60,82,77,033</b>	<b>14,05,37,76,725</b>

Note : Schedule 7(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)

Amount in ₹

Details of Bank Accounts	Current Year 2023-24	Previous Year 2022-23
<b>I. Savings Bank Accounts</b>		
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	-	-
7. Corpus Fund A/c (EMF)	-	-
8. Sponsored Projects Fund A/c	-	-
9. Sponsored Fellowship A/c	-	-
10. Endowment and Chair A/c (EMF)	-	-
11. UGC JRF Fellowship (EMF)	-	-
12. HBA Fund A/c	-	-
13. Conveyance A/c (EMF)	-	-
14. UGC Rajiv Gandhi National Fellowship (EMF)	-	-
15. Academic Development Fund A/c	-	-
16. Deposit A/c	-	-
i. (SBI Account No. 00000030078164863)- Shillong	72,43,215	89,78,451
ii. (SBI Account No. 30174112500)- Bhubaneswar	4,16,61,891	4,16,94,317
iii. (SBI Account No. 00000054035460003)- Mysore	4,24,69,190	4,10,84,139
iv. (SBI Account No. 10200605652)- Ajmer	2,53,96,140	3,22,60,009
v. (SBI Account No. 10137881284)- CIET	1,92,01,117	1,30,70,124
vi. (SBI Account No. 10137881342)- Publication	55,89,57,377	19,46,52,856
vii. (SBI Account No. 10121604354)- PSSCIVE Bhopal	2,52,41,469	2,69,97,172
viii. (SBI Account No. 10137881331)- Head Quarter- Delhi	34,64,25,446	73,94,48,062
ix. (SBI Account No. 10026515348)- Bhopal	8,84,31,384	5,51,40,987
x. (SBI Account No. 64214245932)- Mysore	9,471	10,120
xi. (SBI Account No. 64072949232)- Mysore	1,00,000	1,00,000
xii. (SBI Account No. 38631734783)- Mysore	9,385	9,135
xiii. (SBI Account No. 38950734642)- Mysore	2,71,658	2,66,247
xiv. (SBI Account No. 37614943571)- Head Quarter- Delhi	30,221	29,416
xv. (SBI Account No. 36242012130)- Head Quarter- Delhi	91,16,551	88,70,018
xvi. (SBI Account No. 36189339869)- Head Quarter- Delhi	76,416	74,382
17. Student Fund A/c	-	-
18. Student Aid Fund A/c	-	-
19. Capital Grants for specific schemes	-	-
<b>II. Current Account</b>	<b>25,500</b>	<b>43,300</b>
<b>III. Term Deposits with Scheduled Banks</b>	<b>10,70,00,18,101</b>	<b>10,20,00,18,101</b>
<b>Total</b>	<b>11,86,46,84,532</b>	<b>11,36,27,46,836</b>

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NCERT, New Delhi 110 016

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Secretary  
NCERT, New Delhi 110 016

# NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

## Schedule 8 : Loans, Advances and Deposits

		Amount in ₹	
	Particulars	Current Year 2023-24	Previous Year 2022-23
<b>1.</b>	<b>Advances to employees: (Non-interest bearing)</b>		
	a) Salary	-	-
	b) Festival	-	-
	c) Medical Advance	-	-
	d) Others	5,22,791	2,60,586
<b>2.</b>	<b>Long Term Advances to employees:</b>		
	(Interest bearing):		
	a) Vehicle Loan	2,29,864	2,86,970
	b) Home Loan	1,31,42,618	1,20,90,689
	c) Computer	22,97,137	30,51,507
<b>3.</b>	<b>Advances and other amounts recoverable in cash or in kind or for value to be received:</b>		
	a) On Capital Accounts	-	-
	b) to Suppliers	67,33,244	67,33,244
	c) CPWD Advances	1,65,06,36,543	1,77,74,95,821
	d) Others	1,63,49,796	1,66,40,918
<b>4.</b>	<b>Prepaid Expenses:</b>		
	a) Insurance	18,981	91,038
	b) Other Expenses	2,16,411	1,01,67,698
<b>5.</b>	<b>Deposits:</b>		
	a) Telephone	-	-
	b) Lease Rent	-	-
	c) Electricity	-	-
	d) AICTE (Not Applicable)	-	-
	e) Others	-	10,02,625
<b>6.</b>	<b>Income Accrued:</b>		
	a) On Investments from Earmarked/Endowment Funds	-	-
	b) On Investments-Others	-	8,44,87,354
	c) On Investments-STD	20,24,86,164	16,85,32,849
	d) On Loans and Advances	27,98,476	20,20,258
	e) Others (includes income due unrealized)	-	-
<b>7.</b>	<b>Other - Current assets receivable from UGC/sponsored projects:</b>		
	a) Debit balances in Sponsored Projects	-	50,57,826
	b) Debit balances in Sponsored Fellowships and Scholarships	(1,13,97,449)	61,34,592
	c) Grants Receivable	-	-
	d) Other Receivable	(95,81,384)	7,24,57,629
<b>8.</b>	<b>Claims receivable</b>	2,34,00,000	2,34,00,000
	<b>Total</b>	<b>1,89,78,53,192</b>	<b>2,18,99,11,604</b>

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# NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

## Schedule 8 (a) : Debtors in R/O Sponsored Projects

								Amount in ₹
S. No.	Name of Project	Sponsoring Agency	Opening Balance as on 01.04.2023	Receipts/ Recoveries during the year	Refunds	Total	Expenditure during the year	Closing Balance as on 31.03.2024
		1	2	3	4	5 (2+3+4)	6	7 (5-6)
1.		-	-	-	-	-	-	-
2.		-	-	-	-	-	-	-
3.		-	-	-	-	-	-	-
4.		-	-	-	-	-	-	-
5.		-	-	-	-	-	-	-
		-	-	-	-	-	-	-

### 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.

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# NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

## B. Income and Expenditure Account from 01.04.2023 to 31.03.2024

Amount in ₹

Particulars	Schedule	Current Year 2023-24	Previous Year 2022-23
<b>INCOME</b>			
Academic Receipts	9	9,94,99,950	11,03,00,394
Grants/Subsidies	10	3,15,91,39,126	3,57,41,12,092
Income From Investments	11	84,22,39,568	47,66,69,232
Interest Earned	12	2,79,76,692	2,05,50,597
Other Income	13	4,60,01,44,144	6,13,27,17,514
Prior Period Income	14	13,70,71,182	46,87,624
	<b>Total (A)</b>	<b>8,86,60,70,662</b>	<b>10,31,90,37,453</b>
<b>EXPENDITURE</b>			
Staff Payments and Benefits (Establishment Expenses)	15	3,32,60,61,140	3,07,64,31,022
Academic Expenses	16	4,16,73,35,946	5,03,69,90,449
Administrative and General Expenses	17	89,81,04,014	63,16,17,554
Transportation Expenses	18	22,11,354	33,56,201
Repairs and Maintenance	19	11,51,87,058	35,78,46,297
Finance Costs	20	3,05,899	1,13,172
Other Expenses	21	-	3,70,20,743
Prior Period Expenses	22	1,83,38,791	15,34,05,119
Depreciation	4	12,54,09,655	10,53,41,397
	<b>Total (B)</b>	<b>8,65,29,53,856</b>	<b>9,40,21,21,954</b>
Balance being excess of Income over Expenditure (A-B)		21,31,16,806	91,69,15,499
Transfer to/from Designated Fund		-	-
Building fund		-	-
Others (specify)		-	-
<b>Balance Being Surplus/Deficit Carried to Capital Fund</b>		<b>21,31,16,806</b>	<b>91,69,15,499</b>
SIGNIFICANT ACCOUNTING POLICIES	23		
CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS	24		

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# NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

## Schedule 9 : Academic Receipts

		Amount in ₹	
S. No.	Particulars	Current Year 2023-24	Previous Year 2022-23
<b>FEE FROM STUDENTS</b>			
<b>Academic</b>			
1.	Tuition Fee	2,38,74,202	1,11,26,974
2.	Admission Fee	33,76,261	27,27,994
3.	Enrolment Fee	-	-
4.	Library Admission Fee	15,68,200	8,79,200
5.	Laboratory Fee	17,12,200	17,80,300
6.	Art and craft Fee	-	-
7.	Registration Fee	7,19,500	4,57,800
8.	Syllabus Fee	10,41,250	31,600
<b>Total (A)</b>		<b>3,22,91,613</b>	<b>1,70,03,868</b>
<b>Examination</b>			
1.	Admission Test Fee	-	-
2.	Annual Examination Fee	1,67,105	4,36,914
3.	Mark sheet, certificate Fee	-	-
4.	Entrance examination Fee	-	-
<b>Total (B)</b>		<b>1,67,105</b>	<b>4,36,914</b>
<b>Other Fee</b>			
1.	Identity Card Fee	1,05,750	2,92,410
2.	Fine/Misc. Fee/Other Fee	83,71,317	2,12,89,783
3.	Medical Fee	6,98,875	6,84,300
4.	Transportation Fee	-	8,200
5.	Computer lab development Fee	23,50,200	20,73,600
6.	Hostel Fee	18,80,000	16,59,275
<b>Total (C)</b>		<b>1,34,06,142</b>	<b>2,60,07,568</b>
<b>Sale of Publications</b>			
1.	Sale of Admission forms	10,89,951	2,63,500
2.	Sale of Syllabus and Question Paper, etc.	-	-
3.	Sale of Prospectus including admission forms	-	-
<b>Total (D)</b>		<b>10,89,951</b>	<b>2,63,500</b>
<b>Other Academic Receipts</b>			
1.	Registration Fee for workshops, programmes	-	-
2.	Registration Fee (Academic Staff College)	-	-
3.	Licence Fee	5,25,45,139	6,65,88,544
<b>Total (E)</b>		<b>5,25,45,139</b>	<b>6,65,88,544</b>
<b>Grand Total (A+B+C+D+E)</b>		<b>9,94,99,950</b>	<b>11,03,00,394</b>

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# NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

## Schedule 10 : Grants / Subsidies (Irrecoverable Grants Received) : 2023-2024

Particulars	Capital				Total Capital	Revenue UGC/GoI	Current Year 2023-24	Previous Year 2022-23
	Govt. of India	UGC						
			Capital	Specific Schemes				
<b>Balance B/F</b>	-	-	-	-	-	<b>23,42,33,848</b>	<b>23,42,33,848</b>	<b>24,75,51,690</b>
Add: Internal Receipt	-	-	-	-	-	-	-	-
Add: Interest Received during the year	-	-	-	-	-	-	-	-
Add: Receipts during the year	19,00,00,000	-	-	-	19,00,00,000	3,30,97,00,000	3,49,97,00,000	3,98,29,60,705
<b>Total</b>	<b>19,00,00,000</b>	-	-	-	<b>19,00,00,000</b>	<b>3,54,39,33,848</b>	<b>3,73,39,33,848</b>	<b>4,23,05,12,395</b>
Less: Refund/Surrender to UGC/GoI	2,33,968	-	-	-	2,33,968	22,98,22,222	23,00,56,190	5,33,53,840
<b>Balance</b>	<b>18,97,66,032</b>	-	-	-	<b>18,97,66,032</b>	<b>3,31,41,11,626</b>	<b>3,50,38,77,658</b>	<b>4,17,71,58,555</b>
Less: Utilised for Capital Expenditure (A)	18,97,25,821	-	-	-	18,97,25,821	65,81,972	19,63,07,793	36,88,12,615
<b>Balance</b>	<b>40,211</b>	-	-	-	<b>40,211</b>	<b>3,30,75,29,654</b>	<b>3,30,75,69,865</b>	<b>3,80,83,45,940</b>
Less: Utilised for Revenue Expenditure met out from the grant (B)	-	-	-	-	-	3,15,91,39,126	3,15,91,39,126	3,57,41,12,092
<b>Balance C/F (C)</b>	<b>40,211</b>	-	-	-	<b>40,211</b>	<b>14,83,90,528</b>	<b>14,84,30,739</b>	<b>23,42,33,848</b>

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 Revenue UGC represents grant from GoI.

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# NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

## Schedule 11 : Income from Investments

S. No.	Particulars	Earmarked/Endowment Funds		Other Investments		Amount in ₹
		Current Year 2023-24	Previous Year 2022-23	Current Year 2023-24	Previous Year 2022-23	
<b>1.</b>	<b>Interest</b>					
	On Government Securities	-	-	-	-	
	Other Bonds/Debentures	-	-	-	-	
<b>2.</b>	<b>Interest on Term Deposits</b>					
	Long Term	-	-	-	8,63,20,036	
	Short Term	-	-	84,07,68,506	38,94,57,510	
<b>3.</b>	<b>Income accrued but not due on</b>					
	Term Deposits Interest bearing	-	-	-	-	
	Advances to employees	-	-	-	-	
<b>4.</b>	<b>Interest on Saving Bank Accounts</b>	-	-	-	-	
<b>5.</b>	<b>Others (Specify)</b>					
	Interest on Loans and Advances	-	-	14,71,062	8,91,686	
	Interest on Bank Guarantee	-	-	-	-	
	<b>Total</b>	-	-	<b>84,22,39,568</b>	<b>47,66,69,232</b>	
	Transferred to Earmarked/ Endowment Funds	-	-	-	-	
	<b>Balance</b>	-	-	-	-	

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# NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

## Schedule 12 : Interest Earned

Amount in ₹			
S. No.	Particulars	Current Year 2023-24	Previous Year 2022-23
1.	On Savings Accounts with scheduled banks	2,79,76,692	2,05,50,597
2.	On Loans	-	-
	a) Employees/Staff	-	-
	b) Others	-	-
3.	On Debtors and Other Receivables	-	-
	<b>Total</b>	<b>2,79,76,692</b>	<b>2,05,50,597</b>

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# NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

## Schedule 13 : Other Income

Particulars	Amount in ₹	
	Current Year 2023-24	Previous Year 2022-23
<b>A. Income from Land &amp; Buildings</b>		
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	-	-
<b>Total (A)</b>	-	-
<b>B. Sale of Institute's Publications</b>	2,65,04,74,549	4,12,18,57,421
<b>Total (B)</b>	<b>2,65,04,74,549</b>	<b>4,12,18,57,421</b>
<b>C. Income from holding events</b>		
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)	-	-
<b>Total (C)</b>	-	-
<b>D. Others</b>		
1. Income from consultancy	-	-
2. RTI Fees	4,743	5,019
3. Income from Royalty	47,59,22,840	46,87,75,211
4. Sale of Science Kits	1,28,16,10,569	1,40,81,86,477
5. Misc. receipts (Sale of tender form, waste paper, amount written off, etc.)	25,95,420	2,66,91,943
6. Sale of Fixed Assets	-	-
7. Profit on Sale/disposal of Assets	-	-
a) Owned Assets	(10,968)	3,16,220
b) Assets received free of cost	-	-
8. Grants/Donations from Institutions, Welfare Bodies and International Organizations	-	-
9. Others:	-	-
Income From Investment on Properties	2,70,55,760	2,56,07,028
Leave Salary & Pension Contribution	9,85,561	37,04,031
CGHS Contribution	1,03,63,176	1,01,54,486
Death Relief Scheme	4,38,025	1,96,833
Miscellaneous Receipts	15,07,04,469	6,72,22,845
<b>Total (D)</b>	<b>1,94,96,69,595</b>	<b>2,01,08,60,093</b>
<b>Grand Total (A+B+C+D)</b>	<b>4,60,01,44,144</b>	<b>6,13,27,17,514</b>

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## NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

### Schedule 14 : Prior Period Income

Amount in ₹

S. No.	Particulars	Current Year 2023-24	Previous Year 2022-23
1.	Academic Receipts	-	-
2.	Income from Investments	-	-
3.	Interest earned	-	-
4.	Other Income	13,70,71,182	46,87,624
	<b>Total</b>	<b>13,70,71,182</b>	<b>46,87,624</b>

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# NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

## Schedule 15 : Staff Payments and Benefits (Establishment Expenses)

Amount in ₹

	Particulars	Current Year 2023-24			Previous Year 2022-23		
		Capital	Revenue	Total	Capital	Revenue	Total
(a)	Salaries and Wages	-	1,72,00,48,827	1,72,00,48,827	-	1,46,44,04,244	1,46,44,04,244
(b)	Allowances and Bonus	-	11,79,25,885	11,79,25,885	-	11,85,29,653	11,85,29,653
(c)	Contribution to Provident Fund	-	-	-	-	-	-
(d)	Contribution to Other Fund (specify) – NPS	-	7,23,10,967	7,23,10,967	-	6,09,06,507	6,09,06,507
(e)	Staff Welfare Expenses	-	9,31,633	9,31,633	-	15,47,123	15,47,123
(f)	Retirement and Terminal Benefits	-	1,41,44,71,033	1,41,44,71,033	-	1,28,95,71,117	1,28,95,71,117
(g)	LTC facility (Outstanding)	-	-	-	-	-	-
(h)	Medical facility (Outstanding)	-	-	-	-	-	-
(i)	Children Education Allowance	-	-	-	-	-	-
(j)	Honorarium	-	-	-	-	-	-
(k)	Other (specify)	-	-	-	-	-	-
	Death Relief Scheme	-	3,72,795	3,72,795	-	2,49,333	2,49,333
	CGHS	-	-	-	-	3,02,50,633	3,02,50,633
	DLIS	-	-	-	-	2,40,000	2,40,000
	LSPC	-	-	-	-	46,74,084	46,74,084
	Festival Expenses	-	-	-	-	-	-
	Interest Expenditure on GPF	-	-	-	-	10,60,58,328	10,60,58,328
	<b>Total</b>	-	<b>3,32,60,61,140.00</b>	<b>3,32,60,61,140.00</b>	-	<b>3,07,64,31,022.00</b>	<b>3,07,64,31,022.00</b>

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# NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

## Schedule 15(a) : Employees Retirement and Terminal Benefits

					Amount in ₹
Particulars	Pension	Gratuity	Leave Encashment	Total	
Opening Balance as on 01.04.2023	15,11,06,04,585	73,74,50,350	64,18,37,810	16,48,98,92,745	
Addition : Amount Received from other Organizations	-	-	-	-	
Adjustment made during the Year	-	-	-	-	
<b>Total (a)</b>	<b>15,11,06,04,585</b>	<b>73,74,50,350</b>	<b>64,18,37,810</b>	<b>16,48,98,92,745</b>	
Less : Actual Payment during the Year (b)	1,35,66,10,179	7,74,86,243	4,65,09,169	1,48,06,05,591	
Balance Available on 31.03.2024 c(a-b)	13,75,39,94,406	65,99,64,107	59,53,28,641	15,00,92,87,154	
Provision required on 31.03.2024 as per Actuarial Valuation (d)	15,01,40,05,858	78,44,12,319	62,53,40,010	16,42,37,58,187	
A. Provision to be made in the Current Year 2023-24 (d-c)	1,26,00,11,452	12,44,48,212	3,00,11,369	1,41,44,71,033	
B. Contribution to New Pension Scheme	-	-	-	-	
C. Medical Reimbursement to Retired Employees	-	-	-	-	
D. Travel to Hometown on Retirement	-	-	-	-	
E. Deposit Linked Insurance Payment	-	-	-	-	
<b>Total (A+B+C+D)</b>	<b>1,26,00,11,452</b>	<b>12,44,48,212</b>	<b>3,00,11,369</b>	<b>1,41,44,71,033</b>	

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 31.03.2023.

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# NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

## Schedule 16 : Academic Expenses

	Particulars	Current Year 2023-24			Previous Year 2022-23			Amount in ₹
		Capital	Revenue	Total	Capital	Revenue	Total	
(a)	Laboratory expenses	-	32,63,628	32,63,628	-	12,22,813	12,22,813	
(b)	Field work/ Participation in Conferences	-	-	-	-	-	-	
(c)	Expenses on Seminars/ Workshops	-	46,16,38,063	46,16,38,063	-	46,37,39,714	46,37,39,714	
(d)	Payment to visiting faculty	-	-	-	-	-	-	
(e)	Examination	-	-	-	-	-	-	
(f)	Student Welfare expenses	-	13,43,643	13,43,643	-	19,29,481	19,29,481	
(g)	Admission expenses	-	-	-	-	-	-	
(h)	Convocation expenses	-	-	-	-	-	-	
(i)	*Publications	-	2,39,78,48,536	2,39,78,48,536	-	3,13,39,08,116	3,13,39,08,116	
(j)	Purchase of Science Kits	-	1,28,16,10,569	1,28,16,10,569	-	1,40,81,86,477	1,40,81,86,477	
(k)	Stipend/means- cum-merit scholarship	-	1,23,81,735	1,23,81,735	-	1,31,05,836	1,31,05,836	
(l)	Subscription Expenses	-	-	-	-	-	-	
(m)	Others (specify)	-	92,49,772	92,49,772	-	1,48,98,012	1,48,98,012	
	<b>Total</b>	-	<b>4,16,73,35,946</b>	<b>4,16,73,35,946</b>	-	<b>5,03,69,90,449</b>	<b>5,03,69,90,449</b>	

\*Publications (includes change in stock)

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# NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

## Schedule 17 : Administrative and General Expenses

Amount in ₹

Particulars	Current Year 2023-24		Previous Year 2022-23	
	Capital	Revenue	Capital	Revenue
<b>A. Infrastructure</b>				
a) Electricity and Power	-	6,46,94,137	-	6,30,52,868
b) Water Charges	-	1,29,30,898	-	1,35,31,185
c) Insurance	-	-	-	-
d) Rent, Rates and Taxes (including property tax)	-	1,35,59,239	-	18,99,91,776
<b>B. Communication</b>				
e) Postage and Stationery	-	1,03,03,289	-	97,88,471
f) Telephone, Fax and Internet Charges	-	37,57,819	-	30,01,163
<b>C. Salary to Contratual Staff</b>	-	7,26,36,115	-	4,81,08,874
<b>D. Others</b>				
g) Printing and Stationery (consumption)	-	-	-	6,89,316
h) Travelling and Conveyance Expenses	-	26,80,457	-	5,24,495
i) Hospitality	-	6,06,801	-	3,89,332
j) Auditors Remuneration	-	1,80,662	-	13,36,621
k) Professional Charges	-	17,16,700	-	17,54,468
l) Advertisement and Publicity	-	32,44,843	-	36,62,668
m) Magazines and Journals	-	14,949	-	60,271
n) Office Expenses	-	20,06,11,270	-	19,79,67,323
o) Others	-	51,11,66,835	-	9,77,58,723
<b>Total</b>	<b>-</b>	<b>89,81,04,014</b>	<b>-</b>	<b>63,16,17,554</b>

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

S. No.	Particulars	Current Year 2023-24			Previous Year 2022-23		
		Capital	Revenue	Total	Capital	Revenue	Total
<b>1.</b>	<b>Vehicles (owned by Institution)</b>						
	a) Running expenses	-	8,90,171	8,90,171	-	9,26,197	9,26,197
	b) Repairs and Maintenance	-	7,86,840	7,86,840	-	8,62,303	8,62,303
	c) Insurance expenses	-	-	-	-	-	-
<b>2.</b>	<b>Vehicles taken on rent/lease</b>						
	a) Rent/lease expenses	-	-	-	-	-	-
<b>3.</b>	<b>Vehicle (taxi) hiring expenses</b>	-	5,34,343	5,34,343	-	15,67,701	15,67,701
							-
	<b>Total</b>	-	22,11,354	22,11,354	-	33,56,201	33,56,201

Amount in ₹

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

Particulars	Current Year 2023-24			Previous Year 2022-23		
	Capital	Revenue	Total	Capital	Revenue	Total
a) Buildings	-	9,92,95,648	9,92,95,648	-	34,44,42,075	34,44,42,075
b) Furniture & Fixtures	-	1,56,46,940	1,56,46,940	-	1,30,00,809	1,30,00,809
c) Capital & Machinery	-	-	-	-	-	-
d) Office Equipment	-	-	-	-	-	-
e) Computers	-	-	-	-	-	-
f) Laboratory & Scientific equipment	-	-	-	-	-	-
g) Audio Visual equipment	-	-	-	-	-	-
h) Cleaning Material & Services	-	-	-	-	-	-
i) Book binding charges	-	-	-	-	-	-
j) Gardening	-	-	-	-	-	-
k) Estate Maintenance	-	-	-	-	-	-
l) Others (specify)	-	2,44,470	2,44,470	-	4,03,413	4,03,413
<b>Total</b>	<b>-</b>	<b>11,51,87,058</b>	<b>11,51,87,058</b>	<b>-</b>	<b>35,78,46,297</b>	<b>35,78,46,297</b>

Amount in ₹

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 2023-24			Previous Year 2022-23		
	Capital	Revenue	Total	Capital	Revenue	Total
a) Bank Charges	-	3,05,899	3,05,899	-	1,13,172	1,13,172
b) Others (specify)	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>3,05,899</b>	<b>3,05,899</b>	<b>-</b>	<b>1,13,172</b>	<b>1,13,172</b>

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 ₹

S. No.	Particulars	Current Year 2023-24			Previous Year 2022-23		
		Capital	Revenue	Total	Capital	Revenue	Total
(a)	Provision for Bad and Doubtful Debts/Advances	-	-	-	-	3,64,97,417	3,64,97,417
(b)	Irrecoverable Balances Written-off	-	-	-	-	-	-
(c)	Fixed Assets Written off/Loss on sale of Fixed Assets	-	-	-	-	5,23,326	5,23,326
(d)	Grants/Subsidies to other Institutions/organisations	-	-	-	-	-	-
(e)	Others (specify)	-	-	-	-	-	-
	<b>Total</b>	-	-	-	-	<b>3,70,20,743</b>	<b>3,70,20,743</b>

38

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 2023-24			Previous Year 2022-23		
		Capital	Revenue	Total	Capital	Revenue	Total
1.	Establishment expenses	-	-	-	-	11,91,29,670	11,91,29,670
2.	Academic expenses	-	-	-	-	-	-
3.	Administrative expenses	-	-	-	-	-	-
4.	Transportation expenses	-	-	-	-	-	-
5.	Repairs & Maintenance	-	-	-	-	-	-
6.	Programme Expenses	-	-	-	-	-	-
7.	Other expenses	-	1,83,38,791	1,83,38,791	-	3,42,75,449	3,42,75,449
	<b>Total</b>	<b>-</b>	<b>1,83,38,791</b>	<b>1,83,38,791</b>	<b>-</b>	<b>15,34,05,119</b>	<b>15,34,05,119</b>

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 31.03.2024

S. No.	RECEIPTS	Current Year 2023-24	Previous Year 2022-23	S. No.	PAYMENTS	Current Year 2023-24	Previous Year 2022-23
1.	Opening Balances	-	-	1.	Expenses		
(a)	Cash Balances	-	-	a)	Establishment Expenses	2,70,26,98,980	2,51,25,42,339
(b)	Bank Balances	-	-	b)	Academic Expenses	1,19,02,69,059	3,02,34,79,570
	(i) In current accounts	43,300	57,400	c)	Administrative Expenses	1,56,24,04,834	1,49,10,20,528
	(ii) In Deposit accounts	18,101	18,076	d)	Transportation Expenses	1,43,61,880	1,36,38,822
	(ii) In Saving accounts	1,16,26,85,435	55,86,20,931	e)	Repairs & Maintenance Expenses	29,94,30,525	28,78,60,637
				f)	Prior Period Expenses	-	-
2.	Grants Received	-	-				
(a)	From Government of India	3,49,97,00,000	3,98,29,60,705	2.	Payments against Earmarked/ Endowment Funds	-	-
(b)	From State Government of India	-	-				
(c)	From Other Sources (Amount reimbursed from UNFPA/AEP)	-	-	3.	Payments against Sponsored Projects/ Schemes	4,18,33,98,385	3,17,60,44,578
	(Grants for capital & revenue exp/ to be shown separately if available)	-	-			-	-

					4.	Payments against Sponsored Fellowships/ Scholarships	1,23,81,735	1,31,05,836
3.	Academic Receipts	5,03,90,834	11,29,51,518					
					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	7,84,89,74,251	3,09,81,71,514					
					6.	Term Deposits with Scheduled Banks	10,82,00,00,000	11,82,00,00,000
6.	Receipts against sponsored Fellowships and Scholarships	-	-					
					7.	Expenditure on Fixed Assets and Capital Works-in-Progress:	-	-
7.	Income on Investments:	-	-		a)	Fixed Assets	19,50,04,176	36,44,71,543
(a)	Earmarked / Endowment funds	-	-		b)	Capital Work-in-Progress	-	-
(b)	Other Investments	6,06,76,109	5,69,81,360					
					8.	Other Payments including statutory payments	1,09,06,77,482	1,03,73,92,505
8.	Interest received on	-	-					
(a)	Bank Deposits	80,62,59,911	28,30,55,637		9.	Refunds of Grants	-	-
(b)	Loans and Advances	6,92,843	6,34,459					

(c)	Savings Bank Accounts	2,79,76,692	2,05,50,597	10.	Deposits and Advances	3,46,08,385	3,87,89,155
(d)	Bank Guarantees	-	-				
9.	Investments encashed	-	-	11.	Other Payments	10,13,89,73,405	11,83,07,60,702
10.	Term Deposits with Scheduled Banks encashed	10,75,60,00,000	11,77,00,00,000	12.	Closing balances:		
				a)	Cash in hand	-	-
11.	Other Income (Including Prior Period income)	2,88,18,05,124	3,74,80,36,559	b)	Bank Balances	-	-
					In Current Accounts	25,500	43,300
12.	Deposits and Advances	7,92,71,730	1,88,36,516		In Savings Accounts	1,16,46,40,930	1,16,26,85,435
					In Deposit Accounts	18,101	18,101
13.	Miscellaneous Receipts including Statutory Receipts	3,31,77,06,138	7,43,85,57,092				
14.	Any Other Receipts	2,91,66,92,910	5,68,24,20,688				
	<b>Total</b>	<b>33,40,88,93,378</b>	<b>36,77,18,53,052</b>		<b>Total</b>	<b>33,40,88,93,378</b>	<b>36,77,18,53,051</b>

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

Sd/-  
*Secretary*  
NCERT, New Delhi 110 016



# NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

## D. General Provident Fund Account Balance Sheet as on 31 March 2024

Liabilities	Current Year 2023-24	Previous Year 2022-23	Assets	Current Year 2023-24	Previous Year 2022-23
<b>GPF</b>					
Opening Balance	1,52,00,84,835	1,65,99,69,934	Investments	1,31,78,07,732	1,50,92,97,306
Add: Subscription in the year	17,07,57,032	20,71,35,673	Interest Accrued as on 31.03.2024	8,85,12,313	8,44,87,354
Add: Interest Credited	10,27,04,157	10,60,58,328			
Less: Advance/Withdrawal	(26,08,29,025)	(45,30,79,100)			
<b>Closing Balance</b>	<b>1,53,27,16,999</b>	<b>1,52,00,84,835</b>			
<b>CPF</b>					
Opening Balance	3,34,264	3,34,264			
Add: Subscription in the year	-	-			
Add: Interest Credited	-	-			
Less: Advance/Withdrawal	-	-			
<b>Closing Balance</b>	<b>3,34,264</b>	<b>3,34,264</b>			
Excess Contribution funded by NCERT	-	13,58,32,747			

<b>Surplus/(Deficit) :</b>						
Opening Balance	(6,24,67,185)	(4,27,28,893)				
Less : Excess of Exp over Income	(70,19,984)	(1,97,38,292)				
Add : Excess of Income over Exp	-	-				
<b>Closing Balance</b>	<b>(6,94,87,169)</b>	<b>(6,24,67,185)</b>	<b>Cash at Bank</b>	5,72,44,048		-
			Bank Balance			
<b>Total</b>	<b>1,46,35,64,093</b>	<b>1,59,37,84,660</b>	<b>Total</b>	<b>1,46,35,64,093</b>	<b>1,59,37,84,660</b>	

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

Sd/-  
*Secretary*  
 NCERT, New Delhi 110 016

**NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING**

**E. General Provident Fund Account**

**Income and Expenditure Account for the Year Ended 31 March 2023-24**

				Amount in ₹	
<b>Expenditure</b>	<b>Current Year 2023-24</b>	<b>Previous Year 2022-23</b>	<b>Income</b>	<b>Current Year 2023-24</b>	<b>Previous Year 2022-23</b>
Interest Credited to			Interest Earned on Investment	9,10,86,842	5,69,81,360
GPF Account	10,27,04,157.00	10,60,58,328	Add: Interest accrued up to March 2024	8,85,12,313	8,44,87,354
CPF Account	-	-	Less: accrued interest of Previous years	(8,44,87,354)	(5,51,48,678)
Council Contribution (CPF)	-	-	Interest Earned on Saving A/c	5,72,372	-
			Excess of Expenditure over Income	70,19,984	1,97,38,292
<b>Total</b>	<b>10,27,04,157</b>	<b>10,60,58,328</b>	<b>Total</b>	<b>10,27,04,157</b>	<b>10,60,58,328</b>

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

Sd/-  
Secretary  
NCERT, New Delhi 110 016

# NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

## F. General Provident Fund Account Receipts and Payments Accounts for the Financial Year 2023-24

Receipts	Amount in ₹				
	Current Year 2023-24	Previous Year 2022-23	Payments	Current Year 2023-24	Previous Year 2022-23
Opening Balance	-	5,31,29,321	GPF Adv /Withdrawal	26,08,29,025	45,30,79,100
GPF Subscription	17,07,57,032	20,71,35,673	CPF Adv /Withdrawal	-	-
CPF Subscription	-	-	Investment Made during the year through GPF A/c	62,45,20,000	92,00,00,000
*Excess Contribution funded by NCERT	-	13,58,32,747	Investments through HQ account	12,00,00,000	
Interest received on Saving A/c	5,72,372	-	Amount of Investment retained at HO	14,85,75,339	
Investment Encashed	93,60,09,574	92,00,00,000	Closing Balance:		
Interest Received on Investment in GPF account	3,04,10,734	5,69,81,360	Saving A/c	5,72,44,048	-
Interest Received on Investment in HQ	6,06,76,108				
Fund Received from Council	1,27,42,592	-			
Total	1,21,11,68,412	1,37,30,79,100	Total	1,21,11,68,412	1,37,30,79,100

\*Note:

1. Excess Contribution of Rs. 13,58,32,747/- towards GPF withdrawal was funded by NCERT during FY 2022-23. The Investment of Rs. 92,00,00,000/- was renewed without adjustment of GPF withdrawal during 2022-23. The Excess contribution of Rs. 13,58,32,746.30 has been adjusted in the current year.

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

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Secretary  
NCERT, New Delhi 110 016

# NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

## G. National Pension System Balance Sheet as on 31 March 2024

Amount in ₹

Liabilities	Current Year 2023-24	Previous Year 2022-23	Assets	Current Year 2023-24	Previous Year 2022-23
<b>NPS Fund:</b>					
Own Share	97,85,121	1,11,07,414	<b>Investment:</b>	50,00,000	50,00,000
Council Share	1,42,75,388	1,80,76,174	Add: Accrued Int. for the Year	78,998	67,500
<b>Surplus/Deficit</b>					
Opening balance	41,17,694	30,87,100	Subscription to be received (2015-16 & 2016-2017)	-	42,706
Excess of Income Over Expenditure for the year	9,99,704	10,30,594			
			Cash at Bank	2,40,02,975	2,98,09,626
			TDS for FY- 2023-24	34,976	-
<b>Liability:</b>			TDS for FY- 2022-23	25,287	25,287
Amount to be paid to Non-Plan subscribers	-	16,79,508	TDS for FY- 2021-22	35,671	35,671
<b>Total</b>	<b>2,91,77,907</b>	<b>3,49,80,790</b>	<b>Total</b>	<b>2,91,77,907</b>	<b>3,49,80,790</b>

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

Sd/-  
Secretary  
NCERT, New Delhi 110 016

# NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

## H. National Pension System

### Income and Expenditure Account for the year ended 31 March 2024

Amount in ₹

Expenditure	Current Year 2023-24	Previous Year 2022-23	Income	Current Year 2023-24	Previous Year 2022-23
Bank Charges	-	289	Interest Earned FDRs Saving Bank Prior Period Interest	3,38,253 6,42,053 15,400	2,53,296 7,42,357 35,671
Excess of Income Over Expenditure	9,99,704	10,30,594	Add: Accrued Int. for the year  TDR Saving Bank A/c- 30004257450 Less: Accrued Int.for the previous year	78,998 - (75,000)	75,000 - (75,441)
<b>Total</b>	<b>9,99,704</b>	<b>10,30,883</b>	<b>Total</b>	<b>9,99,704</b>	<b>10,30,883</b>

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

Sd/-  
Secretary  
NCERT, New Delhi 110 016

# NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

## I. National Pension System

### Receipts and Payments Account for the year ended 31 March 2024

Amount in ₹

Receipts	Current Year 2023-24	Previous Year 2022-23	Payment	Current Year 2023-24	Previous Year 2022-23
<b>Opening balance :</b>			<b>Payment sent to NSDL</b>		
Cash in Hand	-	-	Own Share	5,47,67,054	4,24,29,123
Cash at Bank	2,98,09,626	2,63,68,785	Council Share	7,61,11,753	5,93,97,943
			Adjustment	-	-
<b>Subscription</b>					
Own Share	5,18,07,959	4,35,05,642	MVSV Prasad's Contribution		
Council Share	7,23,10,967	6,09,06,507	Own Share paid to Mallauma Prasad	-	16,67,597
			Council Share sent to NCERT	-	16,67,597
From NSDL (in f/o MVSV Prasad)					
Own Share	-	16,67,597	Investment made during the year 2021-22	50,00,000	50,00,000
Council Share	-	16,67,597			
			Sent to NCERT towards GPF Optee		
From NSDL (GPF Optees)	-	32,48,110	Own Share (to GPF)	-	16,24,050
			Council Share (NCERT Misc)	-	16,24,059
Non Pran Receipts	-	-			
			Sent to JNU		
Investment encashed	50,00,000	50,00,000	Own Share		60,910
Interest on investment encashed	3,11,177	2,35,509	Council Share	-	60,910
			Bank Charges	-	289
INTEREST ON SB A/c	6,42,053	7,42,357	Closing balance :		
			Cash in Hand		-
			Cash at Bank	2,40,02,975	2,98,09,626
<b>Total</b>	<b>15,98,81,782</b>	<b>14,33,42,104</b>	<b>Total</b>	<b>15,98,81,782</b>	<b>14,33,42,104</b>

Sd/-

Chief Accounts Officer  
NCERT, New Delhi 110 016

Sd/-

Secretary  
NCERT, New Delhi 110 016

# NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

## Schedule 23

### J. Significant Accounting Policies for the year ended on 31 March 2024

#### 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 and 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 and 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 Rs. 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.
- 3.8 NCERT follows the practice to recognise the fixed assets on the basis of Utilisation Certificate received from CPWD or another department/unit.

#### **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 capitalised and shown as a 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 online access provided. E-journals are not in a tangible form, but temporarily capitalised 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. Capitalised 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 MoE 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 Government.
- 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 realisation 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 exempted from Income Tax under Section 10(23c) of the Income Tax Act. No provision for tax is therefore made in the Accounts.

**13. Expenditures**

NCERT is following government practice of giving salary of 12 months i.e. from March to February every year, this year also the same practice has been followed.

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

Sd/-  
*Secretary*  
NCERT, New Delhi 110 016

## NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

### Schedule 24

#### K. Notes to Accounts for the year ended on 31 March 2024

#### CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS

##### 1. Contingent Liabilities

- 1.1 There are 82 Court Cases filed against the Institution by former/present employees, tenants and contractors, and arbitration cases with contractors, pending for decisions as on 31.03.2024. The suits filed by employees are related to establishment, viz. promotions, increments, pay scales, termination etc. The quantum of the claims is not ascertainable.
- 1.2 Letters of credit established by the Bank on behalf of the Institution outstanding as on 31.03.2024- Nil.
- 1.3 Disputed demands of Service Tax and GST as on 31.03.2024 - Nil.

##### 2. Capital Commitments

The value of contracts remaining to be executed on Capital Account and not provided for (Net of Advances) as on 31.03.2024 - Rs. 165.06 crores. This is shown as outstanding closing balance as on 31.03.2024 with CPWD at Sch-8.

##### 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 2023-24. 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 upon the introduction of the 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 amounting to Rs. 46.14 crore and Rs. 2.32 crore under Capital and Revenue heads respectively. The details of additions made in Assets during the year under head Sponsored Projects is 2.70 lacs and Gifted Assets is Rs. 0.24 lacs respectively and adjusted by Credit to the Capital Fund accordingly.

##### 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 to be 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 the Written down Value of the assets. The residual value of the assets totally written-off required to be shown at Re.1/- is not ascertained in the absence of complete details.

- 4.2 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**

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.

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 organisation 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 appropriately.

## **6. Retirement Benefits**

Liability of Rs.1642.38 crore on account of Retirement Benefits (gratuity, pension and leave encashment) up to 31st March 2024 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 the 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: -

Foreign Travel	₹ Nil
Foreign drafts for import of chemicals etc.	₹ Nil
Others	₹ Nil

## **8. Current Assets, Loans, Advances and Deposits**

In the opinion of Management, the Current Assets, Loans, Advances and Deposits have a value on realisation in the ordinary course, equal at least to the aggregate amount shown in the Balance Sheet.

The details of balances in the Saving Bank Accounts and Fixed Deposit Accounts with Banks are shown in the annexure to Schedule 7 to Current Assets.

## 9. Provident Fund and New Pension Scheme

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. A Receipts & Payments Account, an Income & Expenditure Account (on an Accrual basis) and a Balance Sheet of the Provident Fund Accounts and New Pension Scheme account for the year 2023–24 have been attached to the Institution's Accounts.

## 10. Status of Advances to CPWD

- 10.1 Against the Total advances of Rs.177.75 crore with the CPWD as on 1st April 2023, advances worth Rs. 28.83 crore under Capital head have been settled by acquiring assets and advances Rs. 1.38 crore have been refunded by CPWD. Advance of Rs. 16.71 crore under Revenue head have also been settled/refunded during the year 2023–24 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/EDCIL/MPUVL 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

Amount in ₹

Revenue Head: CPWD Advance	Revenue Head L and B	Revenue Head E and F	Total
Opening Balance (A)	84,66,62,353/-	10,00,000	84,76,62,353/-
Add: Advance Given during 2023–24 to CPWD (B)	27,81,37,121/-	-	27,81,37,121/-
Add: Acquired/Adjusted in 2023–24 to NMC (C)	55,00,000/-	-	55,00,000/-
Less : Acquired/Adjusted/Refunded in 2023–24 (D)	16,71,30,727/-	-	16,71,30,727/-
<b>Closing Balance (A + B + C - D)</b>	<b>96,31,68,747/-</b>	<b>10,00,000/-</b>	<b>96,41,68,747/-</b>

### 10.2.2 Capital Head

Amount in ₹

Capital Head: CPWD Advance	Capital Head L and B	Capital Head E and F	Total
Opening Balance (A)	92,82,94,411/-	15,39,057/-	92,98,33,468/-
Add: Advance Given during 2023–24 (B)	5,65,65,000/-	77,33,400/-	6,42,98,400/-
Less: Acquired/Adjusted/Refunded in 2023–24 (C)	30,21,64,072/-	-	30,21,64,072/-
<b>Closing Balance (A + B - C)</b>	<b>68,26,95,339/-</b>	<b>92,72,457/-</b>	<b>69,19,67,796/-</b>

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

**Amount in ₹**

<b>Particulars</b>		<b>Amount</b>
	Sale Proceeds of Books and periodical as Shown in Consolidated Receipts and payments A/C of 2023-24	2,11,93,65,600.09/-
Add:	Credit Sale made to RIE	
Less:	Academy RIES (Bhubaneswar and Mysore) on account of credit sale in 2023-24.	80,91,095.00/-
Add:	Books and Periodical supplied during the current financial year 2023-24 on which advance received during the previous years	18,43,83,254.36/-
Less:	Books and Periodical for which advances was received in the current financial year but books could not be supplied during the financial year 2023-24.	18,82,21,404.00/-
Add:	Discount on sale to customers.	53,52,52,833.99/-
	Sale Proceeds of Books and periodical as Shown in Consolidated Income and Expenditure A/C of 2023-24.	<b>2,64,26,89,189.44</b>

- 11.** The head-wise status of the Grant-in-aid received from the Ministry, expenditure incurred thereof and unspent balance as on 31 March, 2024 is as under:

**(Fig. in lakhs)**

<b>Head</b>	<b>Opening Balance as on 01.04.2023 (A)</b>	<b>Grant Recd. 2023-24 (B)</b>	<b>Total Fund Available (C=A+B)</b>	<b>Expenditure met out from the Grant (D)</b>	<b>Refunded (E)</b>	<b>Surrender as on 31.3.2024 (F)</b>	<b>Unspent Balance as on 31.3.2024 (G=C-D-E-F)</b>	<b>Expenditure met out from council fund (H)</b>	<b>Total Expenditure (I=D+H)</b>
Salaries	2,038.95	14,500.00	16,538.95	13,586.55	1,042.51	425.98	1,483.91	806.34	14,392.89
Revenue (General)	303.39	18,447.00	18,750.39	17,924.48	303.39	522.52	-	3,304.91	21,229.39
Capital	-	1,900.00	1,900.00	1,897.26	-	2.34	0.40	-	1,897.26
NER	-	150.00	150.00	146.18	-	3.82	-	3.91	150.09
<b>Total</b>	<b>2,342.34</b>	<b>34,997.00</b>	<b>37,339.34</b>	<b>33,554.47</b>	<b>1,345.91</b>	<b>954.66</b>	<b>1,484.31</b>	<b>4,115.16</b>	<b>37,669.63</b>



## Remarks

1. The balance amount of Rs. 14,83,90,527/- was transferred from TSA to commercial bank account of NCERT for the payment of Salaries for the month of March 2024 payable on 02.04.2024.
2. The deficit of funds to the extent of Rs. (8,06,34,456) over and above the grant in aid under the head salary has been met out from the council's internal receipts.
3. The deficit of funds to the extent of Rs. (33,04,90,682) over and above the grant in aid under the head Revenue (General) has been met out from the council's internal receipts.
4. The deficit of funds to the extent of Rs. (3,91,261) over and above the grant in aid under the head NER has been met out from the council's internal receipts.
5. The 30% Financial Impact of the additional Expenses under Salaries i.e., Rs.12,31,15,265/- is to be borne by the NCERT and hence, the same has been accounted for (i.e., Total expenditure on salaries (Rs. 156,24,04,834/- minus Rs. 12,31,15,265/-) and net expenditure of Rs. 143,92,89,569/- shown under the head Salaries.
12. As pointed out in SAR, the Current liabilities and Provisions (Schedule 3) of Rs. 199.76 Cr includes a debit balance of Rs. 6.67 lakh during the previous year 2022-23. The debit balance of Rs. 4,58,651 is adjusted by debiting to prior income and crediting to others liability and the debit balance in other charges-outstanding expenses of Rs. 2,08,365 is adjusted during the current financial year 2023-24.
13. As pointed out in SAR, it is stated that the sponsored projects transactions come under Schedule 3a and as per past practice these projects have been taken under Schedule 3a.
14. As pointed out in SAR, Loans, Advances & Deposits includes debit balances of sponsored project amounting to Rs. 50.58 lakh has been adjusted during the current year 2023-24.
15. As pointed out in SAR, RIE Bhubaneswar security deposits of Rs. 3.54 lakh realized from various agencies during the period 2005-06 to 2016-17 has been adjusted in the Current Financial year 2023-24.
16. As pointed out in SAR, RIE Bhopal has taken the necessary steps to rectify the oversight. During the preparation 2023-24, the updated security deposit amounts have been accurately recorded in the relevant statements and have been included in the annual account.
17. As pointed out in SAR at Para B.9, necessary action has been taken during the current financial year 2023-24 and the balances have been shown separately in Schedule 10 of the Annual Account.
18. As pointed out in SAR at Para A.1, CAG recommended that a Unit-wise Balance Sheet, Receipts and Payments and Income and Expenditure Account be prepared for better reporting of the Accounts of NCERT. This year NCERT has prepared a Balance Sheet for each unit separately and a consolidation of the same has been done.
19. The liability of Rs. 30,09,858/- was appearing outstanding towards expenses for 2020-21 for ajmer RIE, but there are no outstanding expenses to be paid. Therefore, this amount has been adjusted by crediting to Prior Period Income.
20. An amount Rs. 60,50,419/- was paid in 2021-22 without booking the liability under Head Manpower and House Keeping Services for CIET, due to which a debit balance was appearing under the head of outstanding expense. Now, during 2023-24 the same has been adjusted towards Prior Period Expenses.



- 21.** The amount of Rs. 5,32,498 was Debited under the head 'Other Charges' in Outstanding Expenses for CIET in 2021-22 and credited with Rs. 1,33,625/-. Now, the balance has been booked under head others charges with the net effect of Rs. 3,98,873/- to adjust the balance.
- 22.** During the year 2021-22, the head 'Medi-Claim' under Outstanding Expenses for CIET was credited by Rs.6,14,163/- and an amount of Rs. 5,93,939/- was debited/settled. The balance amount of Rs. 20,224/- is now debited to outstanding balance under 'Medi-Claim expenses' and credited to prior period income.
- 23.** The liability of Rs. 16,500/- was booked in 2021-22 under TA/DA under 'Outstanding Liability' for CIET. This amount was debited to the Expense Account during FY 2022-23; however, no adjustment was made in the Accounts. During the current year 2023-24, the amount is debited under TA/DA towards 'Outstanding Expenses' by crediting the same to the Prior Period Income.
- 24.** The head 'Misc Expenses' under Outstanding Expense was credited by Rs. 22,723/-, being Rs. 17531/- towards Water Charges and Rs. 5,192/- towards Internet Charges during FY 2021-22 at CIET. Out of balance, Rs. 5192/- was debited towards Internet Charges in 2022-23. The water charges of Rs. 17531/- was paid during FY 2022-23 but was booked under 'Misc. Expenses'. During the year 2023-24, the correction has been made and the head 'Water charges' is credited, and 'Misc. head' is debited under Outstanding Expenses.
- 25.** During the year 2021-22, an amount is booked/credited under Salary Arrears for CIET under 'Outstanding expenses' for Rs. 5,65,500/- and finally settled for Rs. 4,27,346/-. During the year 2023-24, the net effect of Rs. 1,38,154/- is debited to Salary Arrears and credited to prior period income.
- 26.** The amount of Rs. 6568/- related to F.Y. 2018-19 for CIET is adjusted during current F.Y by debiting the Prior Period Expenses and by crediting the 'TDS' on GST.
- 27.** The amount of Rs. 79,41,474/- was appearing as Debit Balance under 'Other Liabilities' since 2017-18. This amount was lying unidentified and unadjusted for more than 5 years. During the current financial year 2023-24, this amount is debited to prior period expenses and credited to 'Other Liabilities' under HQ.
- 28.** The amount of Rs. 4,58,651/- was appearing as Debit balance under 'Other Liabilities' since 2017-18. This amount was lying unidentified and unadjusted for more than 5 years. During the current financial year 2023-24, this amount is debited to prior period expenses and credited to 'Other Liabilities' under HQ.
- 29.** The excess Security Deposits in HQ (appearing on Liability Side) accumulated over the years amounting to Rs. 54,46,376.40/- has been adjusted by crediting to the Capital fund to tally the deposits with actual amount. It appears that the Security Deposit was repaid in various years but the same was not debited to the Liability Account in respective years. Therefore, this excess amount of liability is adjusted to reflect the correct amount of Liability.
- 30.** The difference in home loan account in HQ is debited with 4,125/- and credited to the Capital fund with same amount.
- 31.** The liability of Security deposit of Rs. 30,000/- was wrong treated as Fee and charges during financial year 2017-18 and in F.Y. 2018-2019. Also, during the year 2022-23 an amount of Rs. 3,20,000/- is treated as income under the head of 'Fee and Charges'. During the current year 2023-24, the amount of Rs. 3,50,000/- is taken as prior period expenses and credited to the Security Deposit (Liability side) for NERIE, Shillong.

- 32.** During the financial year 2023–24, an amount of Rs. 42,706/- outstanding as ‘Subscription Receivable’ has been adjusted against ‘Own Share’ as the same has already been received in the FY 2016-17.
- 33.** There is a balance amounting to Rs. 7,04,34,800/- in previous year 2021–22 towards TDS received during the current year 2023–24 pertains to schedule 3a i.e. sponsored projects is taken as misc. receipts in HQ.
- 34.** The amount of Rs. 12,18,035/- is unadjusted from previous year 2016–17. This amount is adjusted during the financial year 2023–24 by crediting advances to others and debited to prior period expenses in HQ.
- 35.** The amount of Rs. 10,02,626/- is unadjusted from previous year 2016–17. This amount is adjusted during the financial year 2023–24 by crediting advances to others and debited to prior period expenses in HQ.
- 36.** There is a clerical error in the Publication division in respect of paper whose value of Rs. 2,12,567.95 has been calculated in MTS by mistake instead of Kg during the previous year 2022–23. The actual value of the paper was Rs. 21,25,67,947.59 but the same was inadvertently mentioned as Rs. 2,12,567.95 which resulted in a difference of Rs. 21,23,55,379.64. During the current year 2023–24, the differential amount of Rs. 21,23,55,379.64/- has been debited to paper Account and credited to capital fund.
- 37.** The amount of Rs. 23,82,344/- is outstanding for more than 7 years. During the current year 2023–24, the amount is debited to sundry creditors and crediting to corresponding head in Publication Division.
- 38.** The head Outstanding Expense was credited by Rs. 13,18,98,702/-, being Rs. 11,19,68,508/- towards Paper, Rs. 1,32,27,057/- towards Printing and Rs. 67,03,137 towards Transport during FY 2018–19 at Publication division. During the year 2023–24, the correction has been made and the head Outstanding Expense is debited and credited to prior period income.
- 39.** It is a past practice that the council remitted funds for sponsored projects in previous years through PR from the council and RIES/units incurred expenditures on Sponsored projects. Due to this practice, the head sponsored projects are showing debit balances. During the financial year 2023–24, the balance in sponsored projects is adjusted with capital fund amounting to Rs. 42,26,969/-.
- 40.** The difference in the opening balance in the home loan account of the Publication division of Rs. 57,783/- as in the current year 2023–24 is adjusted with the Capital fund.
- 41.** NCERT has made a provision of Rs.78,44,12,319/- for Gratuity of its Employees (Including NPS subscribers) as per Actuarial Valuation.
- 42.** The entire investment and consequent liability on account of GPF has been shown in the separate Account of GPF from the FY 2023–24.
- 43.** The amount of Rs. 5410/- shown under the head LPC relates to FY 2019–20 which was not identified. Now the same has been adjusted with capital fund during the current year 2023–24.

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 National Council of Educational Research and Training, New Delhi for the year ended 31 March 2024**

1. We have audited the attached Balance Sheet of the National Council of Educational Research and Training (NCERT) as at 31 March 2024, Income and Expenditure Account and Receipts and 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. The audit has been entrusted for the period up to 2027-28. These financial statements are the responsibility of the NCERT Management. The financial statements include the accounts of 12 units of the Council and NCERT Hqrs. Out of these, accounts of four units were audited and considered for the report. 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 Regulatory) 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 amount 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) Based on our audit, all the information and explanations, subject to observations 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 Education, Government of India. Vide order No. 29-4/2012-FD dated 17 April 2015.
  - (iii) In our opinion, proper books of accounts and other relevant records, subject to observations in the report, have been maintained by NCERT in so far as it appears from our examination of such books subject to observation in the report.
  - (iv) We further report that:

**A. Balance Sheet**

**A.1 Assets**

**A.1.1 Current Asset (Schedule 7)- Rs. 1360.83 crore**

The above does not include balances of three Bank Accounts and Interest earned thereon in RIE. Ajmer, a unit of NCERT, amounting to Rs. 197.95 lakh and Rs.4.58 lakh respectively for the year

2023–24. Details are as under:

Sl. No	Account No.	Name of Account	Balance as on 31.03.2024	Interest earned during the year 2023–24
1.	10200605710	Student Mess Fund	86,86,469.57	1,58,195
2.	10200605685	Chairman, Non-Council Fund	1,02,90,886.07	2,75,716
3.	10200605674	Student Welfare Fund	8,17,645.45	24,367
		<b>Total</b>	1,97,95,001.09	4,58,278

This has resulted in understatement of Current Assets and Capital Fund by Rs. 202.53 lakh. This is being pointed out in the report since 2021-22 but remedial action has not been taken by the Council.

### **A.1.2 Loans, Advances and Deposits: (Schedule 8) Rs. 189.79 crore**

#### **(i) CPWD Advances Rs. 165.06 crore**

The above includes advances of Rs.12.10 crore given to CPWD for various works by Central Institute of Educational Technology (CIET unit of NCERT) Audit noticed following discrepancies in respect of these advances of Rs. 12.10 crore.

- Out of amount of Rs. 12.10 crore amount of Rs. 5.55 crore (Capital: Rs. 2.09 crore and Repair and Maintenance: Rs. 3.46 crore) pertains to the year prior to 2020–21 for which work-wise details were not provided to audit. Audit is therefore not able to verify the advances of Rs. 5.55 crore shown in the accounts.
- It includes advance of Rs. 3.47 crore in respect of the work “upgradation of technical facilities in music studio, talk studio etc at Chacha Nehru Bhavan CIET Building”. The work has been completed on 24.9.2022 and the completion certificate has been received in March 2024 but adjustment has not been done resulting in overstatement of Loans, Advances and Deposits and understatement of Fixed Assets by Rs. 3.47 crore.
- It includes advance of Rs. 9.45 lakh in respect of the work “repair of 1 No. 13 passenger lift (Johnson make installed at CIET Building”. The work has been completed on 20.9.2022 at cost of Rs. 12.55 lakh and the completion certificate has been received in March 2024 but adjustment has not been done resulting in overstatement of Loans, Advances and Deposits by Rs. 9.45 lakh, understatement of Current Liabilities and Provisions by Rs. 3.10 lakh and understatement of Expenditure by Rs. 12.55 lakh.

Further as per accounts advances of Rs. -9.45 lakh has been released to CPWD whereas as per CPWD advances of Rs. 12.64 lakh has been received by them This needs to be reconciled.

- It includes advance of Rs. 57.41 lakh in respect of the work “replacement of old defective aluminium wiring with copper wiring at CIET Building”. The work has been completed on 20.7.2022 at cost of Rs. 57.84 lakh and the completion certificate has been received in March 2024 but adjustment has not been done resulting in overstatement of Loans, Advances and Deposits by Rs. 57.41 lakh, understatement of Current Liabilities and Provisions by Rs. 0.43 lakh and understatement of Expenditure by Rs. 57.84 lakh.

Further as per accounts advances of Rs. 57.41 lakh has been released to CPWD whereas as per CPWD advances of Rs. 77.41 lakh has been received by them The difference of Rs. 20 lakh needs to be reconciled.

- It includes advance of Rs. 20.98 lakh in respect of the work “A/R and MO Non-residential CIET building” at NCERT campus: (Internal finishing work,

porta cabin and providing and laying Heavy Duty Vinyl Flooring) As per the expenditure statement provided by CPWD as on 21 November 2022 the work has been completed at cost of Rs. 8.89 lakh. Adjustment has not been done resulting in overstatement of Loans, Advances and Deposits by Rs. 8.89 lakh and understatement of Expenditure by Rs. 8.89 lakh. The balance deposit of Rs. 12.09 lakh needs to be recovered from CPWD or adjusted against any other work.

- (ii) As per the Annual Accounts for the year 2023-24 of North Eastern Regional Institute of Education Shillong (NERIE, unit of NCERT), the opening balance as on 01/04/2023 of Outstanding Advances deposited with CPWD under Capital and Revenue during was Rs. 14.09 crore and closing balance as on 31/03/2024 was Rs. 13.49 crore. But the opening balance of deposit works as per Form 65 submitted by the Meghalaya Central Division, CPWD, Shillong was Rs. 9.12 crore and closing balance was Rs. 7.80 crore for the period from April 2023 to March 2024 which raises discrepancy in opening balance by Rs. 4.97 crore and closing balance by Rs. 5.69 crore. The reconciliation of these differences was not furnished to audit.

#### **B. Grant-in-aid**

During the year 2023-24, NCERT received grant-in-aid of Rs. 349.97 crore (Capital: Rs. 19.00 crore and Revenue: Rs. 330.97 crore). It had an opening balance of Rs. 23.42 crore (Capital Rs: Nil and Revenue: Rs. 23.42 crore) as on 1st April 2023. Out of total available fund of Rs. 373.39 crore it utilised Rs. 335.54 crore (Capital: Rs 19.63 crore and Revenue: Rs. 315.91 crore). NCERT refunded Rs. 23.01 crore during the year leaving an unspent balance of Rs. 14.84 crore as on 31st March 2024.

It also received grant of Rs. 419.88 crore for sponsored/specific projects from Ministry of Education and other agencies during the year and had an opening balance of Rs. 7.02 crore in these projects. Out of the Total grant of Rs. 426.90 crore, an expenditure of Rs. 416.85 crore was incurred on these projects and Rs. 9.13 crore was refunded by the council during the year leaving a balance of Rs. 0.91 crore as on 31st March 2024.

#### **C. 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 remedial/corrective action.

- (i) Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income and Expenditure Account and Receipts and 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 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 2024; and
- b. And in so far as it relates to Income and Expenditure Account of the surplus for the year ended on that date.

For and on behalf of the C&AG of India.

**Place:** New Delhi

**Date:** 23.10.2024

Director General of Audit

(Central Expenditure)



## **M. Annexure to the 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 2022–23 but only 5 units were audited during 2023–24.
- Internal audit of NCERT HQ has not been conducted till date.
- Proper follow up action was not taken to get the objections settled as 466 internal audit paras were outstanding as on 31.03.2024.

### **2. Adequacy of internal control System**

The Internal control system of NCERT is not adequate due to:

- Non-maintenance of Cash Book, Expenditure Control Register and Register of Contracts.
- No activity in some sponsored projects for last three years.
- Huge un-reconciled amounts in the bank reconciliation statement of the NCERT Hqrs Account.
- Non conducting of regular physical verification of fixed assets and inventories.

### **3. System of physical verification of fixed assets**

- The physical verification of Land and Buildings of NCERT (Hqrs.) and CIET has been conducted up to March 2022.
- The physical verification of other Fixed Assets of NCERT (Hqrs.) has been conducted up to 2016–17 only.
- The physical verification of Library of NCERT (Hqrs.) has been conducted up to March 2020.
- Test check of the units of NCERT (CIET, NERIE Shillong) revealed that the physical verification of Fixed Assets is not being conducted regularly.

### **4. System of physical verification of inventory**

- The physical verification of stationery of NCERT (Hqrs.) has been conducted up to 2023–24 and physical verification of consumables has been conducted upto 2023.
- Test check of the units of NCERT (CIET, NERIE Shillong) revealed that the physical verification of inventories viz. stationary and consumables is not being conducted regularly.

### **5. Regularity in payment of statutory due**

- No payment over six months in respect of statutory dues was outstanding on 31.03.2024.



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