

**NATIONAL COUNCIL OF EDUCATIONAL  
RESEARCH AND TRAINING**

**Annual Accounts  
2021-22**

विद्यया ऽ मृतमश्नुते



एन सी ई आर टी  
NCERT

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



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NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING**

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# NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

## A. Balance Sheet as on 31 March, 2022

SOURCES OF FUNDS	Schedule	Amount in ₹	
		Current Year 2021-22	Previous Year 2020-21
CORPUS/CAPITAL FUND	1	(2,27,56,83,682)	(4,86,01,17,294)
DESIGNATED/EARMARKED/ ENDOWMENT FUNDS	2	-	-
CURRENT LIABILITIES AND PROVISIONS	3	20,69,52,28,145	21,95,70,57,727
<b>TOTAL</b>		<b>18,41,95,44,463</b>	<b>17,09,69,40,433</b>

APPLICATION OF FUNDS	Schedule	Amount in ₹	
		Current Year 2021-22	Previous Year 2020-21
FIXED ASSETS	4		
Tangible Assets		1,89,78,02,752	1,66,64,86,477
Intangible Assets		59,87,492	38,90,966
Capital Work-In-Progress			
INVESTMENTS FROM EARMARKED/ ENDOWMENT FUNDS	5	-	-
Long-Term		-	-
Short-Term		-	-
INVESTMENTS – OTHERS	6	1,50,92,97,306	1,46,93,02,306
CURRENT ASSETS	7	12,93,07,78,386	11,60,98,69,744
LOANS, ADVANCES AND DEPOSITS	8	2,07,56,78,527	2,34,73,90,940
<b>TOTAL</b>		<b>18,41,95,44,463</b>	<b>17,09,69,40,433</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 2021-22	Previous Year 2020-21	
	(4,86,01,17,294)	(5,86,07,73,780)	
Add: Utilisation towards Capital Fund	20,33,27,519	37,56,94,520	
Add: Grants from Government of India to the extent utilised for Capital expenditure	-	-	
Add: Assets Purchased out of Earmarked Funds	-	-	
Add: Assets Purchased out of Sponsored Projects, where ownership vests in the institution	6,95,15,282	-	
Add: Assets Donated/Gifts Received	31,38,489	48,311	
Add: Other Additions/Adjustments	(30,59,241)	(4,08,164)	
Add: Excess of Income over expenditure transferred from the Income and Expenditure Account	2,31,15,11,563	62,53,21,819	
<b>Total</b>	<b>(2,27,56,83,682)</b>	<b>(4,86,01,17,294)</b>	
(Deduct) Excess of expenditure over Income transferred from the Income and Expenditure Account	-	-	
<b>Balance at the end of the year</b>	<b>(2,27,56,83,682)</b>	<b>(4,86,01,17,294)</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

Amount in ₹

Particulars	Fund wise Breakup				Total	
	<i>FUND AAA</i>	<i>FUND BBB</i>	<i>Fund CCC</i>	<i>Endowment Funds</i>	<i>Current Year 2021-22</i>	<i>Previous Year 2020-21</i>
<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

Sd/-  
Secretary  
NCERT, New Delhi 110 016



## NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

### Schedule 3 : Current Liabilities and Provisions

Particulars	Amount in ₹	
	Current Year 2021-22	Previous Year 2020-21
<b>A. CURRENT LIABILITIES</b>		
1. Deposits from staff	-	-
2. Deposits from students/Schools	48,92,732	48,92,732
3. Sundry Creditors		
a) For goods and Services	27,82,12,989	18,31,46,812
b) Others	(19,40,115)	(19,40,115)
4. Deposit-Others (including EMD, Security Deposit)	10,11,17,963	7,31,18,516
5. Statutory Liabilities (GPF, TDS, WC TAX, CPF, GIS, NPS):		
a) Overdue	-	-
b) Others	1,64,95,70,278	1,58,16,43,391
6. Other Current Liabilities		
a) Salaries	72,60,557	4,39,882
b) Pension	-	36,752
c) Receipts against sponsored fellowships and scholarships	-	
d) Receipts against sponsored Projects	11,26,62,079	33,68,51,667
e) Unutilised Grants	24,75,51,690	43,11,38,217
f) Grants in advance	-	-
g) Other funds	-	-
h) Other Liabilities	1,53,32,94,140	67,48,55,264
<b>TOTAL (A)</b>	<b>3,93,26,22,314</b>	<b>3,28,41,83,118</b>
<b>B. PROVISIONS</b>		
1. Taxation	-	-
2. Gratuity	87,84,49,498	76,10,14,463
3. Superannuation Pension	15,10,85,94,375	17,21,50,80,302
4. Accumulated Leave Encashment	77,55,61,958	69,67,79,844
5. Trade Warranties/Claims	-	-
6. Others (Specify)	-	-
<b>Total (B)</b>	<b>16,76,26,05,831</b>	<b>18,67,28,74,609</b>
<b>Total (A+B)</b>	<b>20,69,52,28,145</b>	<b>21,95,70,57,727</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 31.03.2022**

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

S. No.	Name of Project	Sponsoring Agency	Amount in ₹				
			Opening Balance as on 01.04.2021	Receipts/ Recoveries during the year	Total	Expenditure during the year	Closing during as on 31.03.2022
		1	2	3	4 (2+3)	5	6(4-5)
1.	Pandit Madan Mohan Malviya National Mission on Teacher Education, IUCTE	MoE	-	50,00,000	50,00,000	42,25,869	7,74,131
2.	(SSIS All projects) Strengthening Quality in Intervention Secondary Education under RMSA (Incl. Kala Utsav)-RMSA Cell, Mid-Term Survey/ NAS Class V-VIII (SSIS-ESD), Grant under SSA for the PAB approved project of QMTs. Early Literacy Programme and Group Arithmetic (SSIS-DEE), CIET (Nishtha) and PAB Project: Development of curricula and courseware, Preparatory activities for conducting baseline assessment of learning level at Secondary stage under RMSA-ESD/NAS, NROER,ICT, Mela/ ICT National Award for teachers for use of ICT in education (CIET), Diksha CIET, RIEs, Management of PM e-Vidya ( one class , one channel, Radio , Broadcast, Podcasts) and Development of National Curriculum Frameworks (NCFs) (SG 2+5+6+23 Diksha)	MoE	24,94,28,862	67,54,22,639	92,48,51,501	84,02,16,844	8,46,34,657
3.	In-Service Primary Teachers Training Through Interactive Television (IPVT-ITV)	MoE	2,29,57,891	-	2,29,57,891	-	2,29,57,891
4.	Analysis And Dissemination Of Existing NAS Data Strengthening Of CCE And School Based Assessment And Development Of Learning Resource (ESD)	UNICEF	1,23,001	-	1,23,001	-	1,23,001
5.	Policy Research on Education and Skill Development from the Perspective of Gender Equality - A Comparative study of India and Korea (DGS)	Korea Foundation (KF)	25,230	-	25,230	-	25,230
6.	National Skills Qualifications Framework (NSQF-PSSCIVE)	MoE	11,10,407	-	11,10,407	-	11,10,407
7.	Scheme of Assistance under Experimental Innovative Prog. Grant Voluntary Agencies	MoE	9,27,429	-	9,27,429	-	9,27,429
8.	Study Project (DPEP)	MoE	5,55,163	-	5,55,163	-	5,55,163
9.	UNESCO (CIET)	UNESCO	2,65,568	-	2,65,568	-	2,65,568
10.	To Replace Equipment's at all SIETs under Centrally Sponsored Scheme ICT in School (CIET)	MoE	2,20,177	-	2,20,177	-	2,20,177

11.	Pre- sanction appraisal of applications submitted by Voluntary Agencies for Elementary age group Children under the programme of Universalisation of Elementary education	MoE	2,04,358	-	2,04,358	-	2,04,358
12.	Swayam Prabha	MoE	34,12,791	-	34,12,791	25,79,218	8,33,573
13.	Evaluation of the Scheme for Strengthening of Boarding Facilities for Girls students of Sec. and Hr. Sec. and Schools	MoE	23,831	-	23,831	-	23,831
14.	Baseline Achievements Survey under DPEP	MoE	5,607	-	5,607	-	5,607
15.	For Implementation of the Project "Teaching Sec. Maths with ICT under the centrally sponsored scheme of Information and Communication Tech (ICT) in scholl during 2010-11	MoE	1,056	-	1,056	-	1,056
16.	DTH TV Channels	MoE	(4,91,039)	-	(4,91,039)	-	(4,91,039)
17.	C-DAC (CIET)	C-DAC	(12,439)	-	(12,439)	-	(12,439)
18.	Satellite Network	MoE	(8,45,132)	-	(8,45,132)	-	(8,45,132)
19.	Third Party Evaluation	MoE	(8,88,229)	-	(8,88,229)	-	(8,88,229)
20.	E-PG Pathshala	University of Allahabad	(6,85,312)	-	(6,85,312)	-	(6,85,312)
21.	Strengthening Adult Education, New India Literacy Programme(NILP)(SG-31)	MoE	-	-	-	55,99,649	(55,99,649)
22.	MOOCS	MoE	30,55,850	-	30,55,850	31,20,576	(64,726)
<b>Sub Total</b>			<b>27,93,95,070</b>	<b>68,04,22,639</b>	<b>95,98,17,709</b>	<b>85,57,42,156</b>	<b>10,40,75,553</b>

### Utilisation Certificate for Specific Projects

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

\* From the current financial year 2021-22, the point No. 23 (Annual account 2020-21) has been merged under SSIS (Samagra Shiksha Integrated Scheme Serial No. 2 and expenditure of ₹ 4,94,22,639/- was incurred by CIET, NCERT for the year 2021-22 which has been reimbursed by the Ministry of Health and family welfare against Diksha in March, 2022

\* Diksha (one nation - one Digital Platform) is new name for Diksha

Sd/-

Chief Accounts Officer

NCERT, New Delhi 110 016

Sd/-

Secretary

NCERT, New Delhi 110 016

## NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

### Schedule 3(b) : Sponsored Fellowships and Scholarships

S. No.	Name of the Sponsor	Amount in ₹					
		Opening Balance as on 01.04.2021		Transactions During the Year 2021-22		Closing balance as on 31.03.2022	
		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 2021-22	Previous Year 2020-21
<b>A. Capital grants: Government of India</b>		
Balance B/F	-	-
Add: Internal Receipts utilised during the year	30,59,241	4,08,164
Add: Interest Earned		-
Add: Receipts during the year	18,36,14,004	35,00,00,000
<b>Total (a)</b>	<b>18,66,73,245</b>	<b>35,04,08,164</b>
Less: Refunds		
Less: Utilised for Revenue Expenditure		
Less: Utilised for Capital Expenditure	18,66,73,245	35,04,08,164
<b>Total (b)</b>	<b>18,66,73,245</b>	<b>35,04,08,164</b>
<b>Unutilised carried forward (a-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. Revenue Grants: Government of India</b>		
Balance B/F	43,11,38,217	6,68,98,221
Add: Internal Receipts utilised during the year	-	
Add: Interest Earned	-	-
Receipts during the year	3,01,38,02,735	3,53,42,00,000
<b>Total (e)</b>	<b>3,44,49,40,952</b>	<b>3,60,10,98,221</b>
Less: Refunds		
Less: Utilised for Revenue Expenditure	3,18,07,34,988	3,14,46,73,648
Less: Utilised for Capital Expenditure	1,66,54,274	2,52,86,356
<b>Total (f)</b>	<b>3,19,73,89,262</b>	<b>3,16,99,60,004</b>
<b>Unutilised carried forward (e-f)</b>	<b>24,75,51,690</b>	<b>43,11,38,217</b>
<b>D. 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>24,75,51,690</b>	<b>43,11,38,217</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 01.04.2021	Additions during the year	Deductions during the year	As at 31st March 2022 (1+2-3)	Depreciation Opening Balance	Rate of depreciation	Depreciation during the year	Deduction during the year	Deductions/ Adjustments	Total Depreciation up to 31.03.2022 (5+7-8)	31.03.2022 (4-10)	31.03.2021
	1	2	3	4	5	6	7	8	9	10			
1.	Land	37,54,08,505	-	-	37,54,08,505	-	0%	-	-	-	-	37,54,08,505	37,54,08,505
2.	Buildings	86,95,23,128	9,98,47,831	-	96,93,70,959	1,73,90,463	2%	19,96,957	-	-	1,93,87,420	94,99,83,539	86,95,23,128
3.	Road and Bridge	46,099	-	-	46,099	922	2%	-	-	-	922	45,177	46,099
4.	Sewerage and Drainage	3,89,746	-	-	3,89,746	7,795	0%	-	-	-	7,795	3,81,951	3,89,746
5.	Tubewells and Water Supply	45,37,106	-	-	45,37,106	90,741	0%	-	-	-	90,741	44,46,365	45,37,106
6.	Electrical Installation and equipment	5,39,34,113	1,21,13,734	-	6,60,47,847	26,96,707	5%	6,05,689	-	-	33,02,396	6,27,45,451	5,39,34,113
7.	Plant and machinery	1,04,63,559	12,07,253	-	1,16,70,812	5,23,178	5%	60,363	-	-	5,83,541	1,10,87,271	1,04,63,559
8.	Scientific and Laboratory equipment	1,26,15,229	18,90,898	16,769	1,44,89,358	10,09,219	8%	1,49,930	-	-	11,59,149	1,33,30,209	1,26,15,229
9.	Office Equipment	3,08,92,839	1,00,92,177	-	4,09,85,016	23,16,963	7.50%	7,56,914	-	-	30,73,877	3,79,11,139	3,08,92,839
10.	Audio Visual Equipment	6,33,12,068	2,45,37,467	-	8,78,49,535	47,48,405	7.50%	18,40,311	-	-	65,88,716	8,12,60,819	6,33,12,068
11.	Computer and Peripherals	5,65,65,219	4,65,80,734	16,42,170	10,15,03,783	1,13,13,047	20%	89,87,712	-	-	2,03,00,759	8,12,03,024	5,65,65,219
12.	Furniture, Fixtures and Fittings	8,92,58,172	3,89,58,856	-	12,82,17,028	66,94,364	7.50%	29,21,915	-	-	96,16,279	11,86,00,749	8,92,58,172
13.	Vehicles	19,95,261	-	-	19,95,261	1,99,527	10%	-	-	-	1,99,527	17,95,734	19,95,261
14.	Lib. Books and Scientific Journals	8,30,93,307	1,68,49,266	33,571	9,99,09,002	83,09,331	10%	16,81,570	-	-	99,90,901	8,99,18,101	8,30,93,307



15.	Small Value Assets	-	7,147	-	7,147	-	100%	7,147	-	-	7,147	-	-
	<b>Total (A)</b>	<b>1,65,20,34,351</b>	<b>25,20,85,363</b>	<b>16,92,510</b>	<b>1,90,24,27,204</b>	<b>5,53,00,662</b>		<b>1,90,08,508</b>	-	-	<b>7,43,09,170</b>	<b>1,82,81,18,034</b>	<b>1,65,20,34,351</b>
16.	Others (Gifted Assets and Sponsored Projects) Refer Annexure 4 (d) (Total (B))	1,44,52,126	7,26,53,771	-	8,71,05,897	-	20%	1,74,21,179	-	-	1,74,21,179	6,96,84,718	1,44,52,126
	<b>Total (A+B)</b>	<b>1,66,64,86,477</b>	<b>32,47,39,134</b>	<b>16,92,510</b>	<b>1,98,95,33,101</b>	<b>5,53,00,662</b>		<b>3,64,29,687</b>	-	-	<b>9,17,30,349</b>	<b>1,89,78,02,752</b>	<b>1,66,64,86,477</b>
17.	Capital Work in Progress (C)	-	-	-	-	-		-	-	-	-	-	-
	<b>Total (D)</b>	<b>38,90,966</b>	<b>60,88,188</b>	<b>-</b>	<b>99,79,154</b>	<b>15,56,387</b>		<b>24,35,275</b>	<b>-</b>	<b>-</b>	<b>39,91,662</b>	<b>59,87,492</b>	<b>38,90,966</b>
18.	Computer Software	21,66,361	46,27,989	-	67,94,350	8,66,544	40%	18,51,196	-	-	27,17,740	40,76,610	21,66,361
19.	E-Journals	17,24,605	14,60,199	-	31,84,804	6,89,843	40%	5,84,079	-	-	12,73,922	19,10,882	17,24,605
20.	Patents	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total (D)</b>	<b>38,90,966</b>	<b>60,88,188</b>	<b>-</b>	<b>99,79,154</b>	<b>15,56,387</b>		<b>24,35,275</b>	<b>-</b>	<b>-</b>	<b>39,91,662</b>	<b>59,87,492</b>	<b>38,90,966</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 01.04.2021	Additions during the year	Deductions during the year	As at 31st March 2022 (1+2-3)	Rate of depreciation	Depreciation during the year	Deduction during the year	Deductions/Adjustment	Total Depreciation up to 31.03.2022 (5+7-8)	31.03.2022 (4-10)	31.03.2021
	1	2	3	4	5	6	7	8	9	10		
1.	Land	37,54,08,505	-	-	37,54,08,505	0%	-	-	-	-	37,54,08,505	37,54,08,505
2.	Buildings	83,11,33,407	9,98,47,831	-	93,09,81,238	2%	19,96,957	-	-	1,86,19,625	91,23,61,613	83,11,33,407
3.	Road and Bridge	46,099	-	-	46,099	2%	-	-	-	922	45,177	46,099
4.	Sewerage and Drainage	2,85,527	-	-	2,85,527	2%	-	-	-	5,711	2,79,816	2,85,527
5.	Tubewells and Water Supply	45,27,386	-	-	45,27,386	2%	-	-	-	90,547	44,36,839	45,27,386
6.	Electrical Installation and equipment	3,81,26,161	1,20,88,102	-	5,02,14,263	5%	6,04,406	-	-	25,10,714	4,77,03,549	3,81,26,161
7.	Plant and machinery	21,34,001	12,07,253	-	33,41,254	5%	60,363	-	-	1,67,063	31,74,191	21,34,001
8.	Scientific and Laboratory equipment	34,27,259	32,300	16,769	34,42,790	8%	1,242	-	-	2,75,423	31,67,367	34,27,259
9.	Office Equipment	1,64,50,826	60,98,798	-	2,25,49,624	7.5%	4,57,410	-	-	16,91,221	2,08,58,403	1,64,50,826
10.	Audio Visual Equipment	64,05,740	2,16,87,613	-	2,80,93,353	7.5%	16,26,572	-	-	21,07,003	2,59,86,350	64,05,740
11.	Computer and Peripherals	2,46,34,310	2,92,67,183	16,42,170	5,22,59,323	20%	55,25,002	-	-	1,04,51,866	4,18,07,457	2,46,34,310
12.	Furniture, Fixtures and Fittings	4,59,19,919	1,69,08,567	-	6,28,28,486	7.5%	12,68,143	-	-	47,12,137	5,81,16,349	4,59,19,919
13.	Vehicles	19,57,074	-	-	19,57,074	10%	-	-	-	1,95,708	17,61,366	19,57,074

14.	Lib. Books and Scientific Journals	2,84,26,304	1,94,992	33,026	2,85,88,270	28,42,631	10%	16,196	-	28,58,827	2,57,29,443	2,84,26,304
15.	Small Value Assets	-	3,358	-	3,358	-	100%	3,358	-	3,358	-	-
	<b>Total (A)</b>	<b>1,37,88,82,518</b>	<b>18,73,35,997</b>	<b>16,91,965</b>	<b>1,56,45,26,550</b>	<b>3,21,30,476</b>		<b>1,15,59,649</b>	-	<b>4,36,90,125</b>	<b>1,52,08,36,425</b>	<b>1,37,88,82,518</b>
16.	Others (Total B)	-	-	-	-	-	20%	-	-	-	-	-
	<b>Total (A+B)</b>	<b>1,37,88,82,518</b>	<b>18,73,35,997</b>	<b>16,91,965</b>	<b>1,56,45,26,550</b>	<b>3,21,30,476</b>		<b>1,15,59,649</b>	-	<b>4,36,90,125</b>	<b>1,52,08,36,425</b>	<b>1,37,88,82,518</b>
17.	Capital Work in Progress (C)	-	-	-	-	-		-	-	-	-	-

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	31.03.2022	31.03.2021
18.	Computer Software	1,97,346	1,77,989	-	3,75,335	78,938	40%	71,196	-	1,50,134	2,25,201	1,97,346
19.	E-Journals	-	-	-	-	-	-	-	-	-	-	-
20.	Patents	-	-	-	-	-	-	-	-	-	-	-
	<b>Total (D)</b>	<b>1,97,346</b>	<b>1,77,989</b>	<b>-</b>	<b>3,75,335</b>	<b>78,938</b>	<b>-</b>	<b>71,196</b>	<b>-</b>	<b>1,50,134</b>	<b>2,25,201</b>	<b>1,97,346</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			As at 31st March 2022 (1+2-3)	Depreciation for the Year					Net Block		
		Op Balance on 01.04.2021	Additions during the year	Deductions during the year		Rate of depreciation	Depreciation during the year	Deduction during the year	Deductions/Adjustment	Total Depreciation up to 31.03.2022 (5+7-8)	31.03.2022 (4-10)	31.03.2021	
		1	2	3	4	5	6	7	8	9	10		
1.	Land	-	-	-	-	-	0%	-	-	-	-	-	-
2.	Buildings	3,83,89,721	-	-	3,83,89,721	7,67,795	2%	-	-	-	7,67,795	3,76,21,926	3,83,89,721
3.	Road and Bridge	-	-	-	-	-	2%	-	-	-	-	-	-
4.	Sewerage and Drainage	1,04,219	-	-	1,04,219	2,084	2%	-	-	-	2,084	1,02,135	1,04,219
5.	Tubewells and Water Supply	9,720	-	-	9,720	194	2%	-	-	-	194	9,526	9,720
6.	Electrical Installation and equipment	1,58,07,952	25,632	-	1,58,33,584	7,90,399	5%	1,283	-	-	7,91,682	1,50,41,902	1,58,07,952
7.	Plant and machinery	83,29,558	-	-	83,29,558	4,16,478	5%	-	-	-	4,16,478	79,13,080	83,29,558
8.	Scientific and Laboratory equipment	91,87,970	18,58,598	-	1,10,46,568	7,35,038	8%	1,48,688	-	-	8,83,726	1,01,62,842	91,87,970
9.	Office Equipment	1,44,42,013	39,93,379	-	1,84,35,392	10,83,152	7.5%	2,99,504	-	-	13,82,656	1,70,52,736	1,44,42,013
10.	Audio Visual Equipment	5,69,06,328	28,49,854	-	5,97,56,182	42,67,974	7.5%	2,13,739	-	-	44,81,713	5,52,74,469	5,69,06,328
11.	Computer and Peripherals	3,19,30,909	1,73,13,551	-	4,92,44,460	63,86,183	20%	34,62,710	-	-	98,48,893	3,93,95,567	3,19,30,909
12.	Furniture, Fixtures and Fittings	4,33,38,253	2,20,50,289	-	6,53,88,542	32,50,370	7.5%	16,53,772	-	-	49,04,142	6,04,84,400	4,33,38,253
13.	Vehicles	38,187	-	-	38,187	3,819	10%	-	-	-	3,819	34,368	38,187
14.	Lib. Books and Scientific Journals	5,46,67,003	1,66,54,274	545	7,13,20,732	54,66,700	10%	16,65,374	-	-	71,32,074	6,41,88,658	5,46,67,003
15.	Small Value Assets	-	3,789	-	3,789	-	100%	3,789	-	-	3,789	-	-
	<b>Total (A)</b>	<b>27,31,51,833</b>	<b>6,47,49,366</b>	<b>545</b>	<b>33,79,00,654</b>	<b>2,31,70,186</b>		<b>74,48,859</b>	<b>-</b>	<b>-</b>	<b>3,06,19,045</b>	<b>30,72,81,609</b>	<b>27,31,51,833</b>

16.	<b>Others (Total B)</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total (A+B)</b>	27,31,51,833	6,47,49,366	545	33,79,00,654	2,31,70,186	74,48,859	-	-	3,06,19,045	30,72,81,609	27,31,51,833	-	-
17.	Capital Work in Progress (C)	-	-	-	-	-	-	-	-	-	-	-	-	-

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	31.03.2022	31.03.2021
18.	Computer Software	19,69,015	44,50,000	-	64,19,015	7,87,606	40%	17,80,000	-	25,67,606	38,51,409	19,69,015
19.	E-Journals	17,24,605	14,60,199	-	31,84,804	6,89,843	40%	5,84,079	-	12,73,922	19,10,882	17,24,605
20.	Patents	-	-	-	-	-	-	-	-	-	-	-
	<b>Total (D)</b>	<b>36,93,620</b>	<b>59,10,199</b>	<b>-</b>	<b>96,03,819</b>	<b>14,77,449</b>	<b>-</b>	<b>23,64,079</b>	<b>-</b>	<b>38,41,528</b>	<b>57,62,291</b>	<b>36,93,620</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 01.04.2021	Additions	Deductions	Closing Balance	Depreciation Opening Balance	Depreciation for the year	Deduction for the year	Deductions/ Adjustment	Total Depreciation	31.03.2022	31.03.2021
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 and Sponsored Projects)**

Amount in ₹

S.No.	Assets Heads	Gross Block				Net Block			
		Op Balance on 01.04.2021	Additions during the year	Deductions during the Year	As at 31st March 2022 (1+2-3)	20% of Column No. 4	Total	31.03.2022 (4-6)	31.03.2021
		1	2	3	4	5	6	7	8
1.	Assets acquired out of Specific Grants and Gifted Assets	1,44,52,126	7,26,53,771	-	8,71,05,897	1,74,21,179	1,74,21,179	6,96,84,718	1,44,52,126
	<b>Total (A)</b>	<b>1,44,52,126</b>	<b>7,26,53,771</b>	-	<b>8,71,05,897</b>	<b>1,74,21,179</b>	<b>1,74,21,179</b>	<b>6,96,84,718</b>	<b>1,44,52,126</b>
2.	Capital Work in Progress (B)	-	-	-	-	-	-	-	-
3.	<b>Grand Total (A+B)</b>	<b>1,44,52,126</b>	<b>7,26,53,771</b>	-	<b>8,71,05,897</b>	<b>1,74,21,179</b>	<b>1,74,21,179</b>	<b>6,96,84,718</b>	<b>1,44,52,126</b>

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Note: The additions during the year include	Amount
Gifted	31,38,489
Earmarked Funds	-
Sponsored Projects	6,95,15,282
Own Funds	-
<b>Total</b>	<b>7,26,53,771</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 5 : Investment from Earmarked/Endowment Funds

Amount in ₹			
S. No.	Particulars	Current Year 2021-22	Previous Year 2020-21
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 2021-22	Previous Year 2020-21
1.	Endowment Fund Investments	-	-
		-	-

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

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*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 6 : Investments — Others

S.No.	Particulars	Amount in ₹	
		Current Year 2021-22	Previous Year 2020-21
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	1,60,00,000
6.	Others (to be specified)		
	(a) Long Term Deposits created out of GPF*	1,49,32,97,306	1,45,33,02,306
	(b) Short Term Deposits		-
	<b>Total</b>	<b>1,50,92,97,306</b>	<b>1,46,93,02,306</b>

\* This includes Investment with Nationalised Bank and Government Securities

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 7 : Current Assets

S. No	Particulars	Amount in ₹	
		Current Year 2021-22	Previous Year 2020-21
<b>1.</b>	<b>Stock</b>		
	a) Store – Printing paper	-	-
	b) Loose Tools	-	-
	c) Publications	2,20,64,41,666	2,44,58,41,807
	d) Laboratory chemicals, consumables and glassware	-	-
	e) Building Material	-	-
	f) Stationery	-	-
	g) Water supply material	-	-
<b>2.</b>	<b>Sundry Debtors</b>		
	a) Debts Outstanding for a period exceeding six months	-	-
	b) Others	1,56,40,312	1,46,15,015
<b>3.</b>	<b>Cash and Bank Balances</b>	-	-
	a) With Scheduled banks:	-	-
	In Current Accounts	57,400	24,351
	In Term Deposit Accounts	10,15,00,18,076	8,00,00,18,075
	In Savings Accounts	55,86,20,931	1,14,93,70,496
	b) With non-Scheduled banks:	-	-
	In term deposit Accounts	-	-
	In Savings Accounts	-	-
<b>4.</b>	<b>Post Office- Savings Accounts</b>	-	-
	<b>Total</b>	<b>12,93,07,78,386</b>	<b>11,60,98,69,744</b>

Note : Annexure (a) shows the details of Bank Accounts

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

Sd/-  
Secretary  
NCERT, New Delhi 110 016

## NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

### Schedule 7(a) : Details of Bank Accounts

	Amount in ₹	
<b>I. Savings Bank Accounts</b>	<b>Current Year 2021-22</b>	<b>Previous Year 2020-21</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		
(SBI Account No. 00000030078164863) – Shillong	2,11,32,628	2,38,70,470
(SBI Account No. 30174112500) – Bhuvneshwar	3,93,22,190	3,69,24,552
(SBI Account No. 00000054035460003) – Mysore	6,48,93,455	4,08,76,560
(SBI Account No. 10200605652) – Ajmer	2,56,54,566	6,17,65,573
(SBI Account No. 10137881284) – CIET	2,35,77,376	16,36,85,186
(SBI Account No. 10137881342) – Publication	7,04,32,250	4,90,29,556
(SBI Account No. 10121604354) – PSSCIVE Bhopal	6,04,64,278	1,55,18,164
(SBI Account No. 10137881331) – Head Quarter, Delhi	19,16,64,046	65,44,34,197
(SBI Account No. 10026515348) – Bhopal	5,31,20,177	9,61,68,191
(SBI Account No. 64214245932) – Mysore	10,769	11,418
(SBI Account No. 64072949232) – Mysore	1,00,000	1,07,978
(SBI Account No. 38631734783) – Mysore	8,892	3,567
(SBI Account No. 38950734642) – Mysore	1,79,640	9,410
(SBI Account No. 37614943571) – Head Quarter, Delhi	28,635	27,875
(SBI Account No. 36242012130) – Head Quarter, Delhi	79,59,622	68,67,313
(SBI Account No. 36189339869) – Head Quarter, Delhi	72,407	70,484
17. Student Fund A/c	-	-
18. Student Aid Fund A/c	-	-
19. Capital Grants for specific schemes	-	-
<b>II. Current Account</b>	<b>57,400</b>	<b>24,351</b>
<b>III. Term Deposits with Scheduled Banks</b>	<b>10,15,00,18,076</b>	<b>8,00,00,18,075</b>
<b>Total</b>	<b>10,70,86,96,407</b>	<b>9,14,94,12,922</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 8 : Loans, Advances and Deposits

	Amount in ₹	
	Current Year 2021-22	Previous Year 2020-21
<b>1. Advances to employees: (Non-interest bearing)</b>		
a) Salary	-	-
b) Festival	-	-
c) Medical Advance	-	-
d) Others	28,26,898	13,02,981
<b>2. Long Term Advances to employees</b> (Interest bearing):		
a) Vehicle Loan	3,60,352	5,07,292
b) Home Loan	71,95,572	81,01,673
c) Computer	34,60,300	38,96,724
<b>3. Advances and other amounts recoverable in cash or in kind or for value to be received:</b>		
a) On Capital Accounts	-	-
b) to Suppliers	-	-
c) Others	1,76,20,58,704	1,94,37,61,723
<b>4. Prepaid Expenses</b>		
a) Insurance	1,12,072	89,312
b) Other Expenses	89,56,662	90,10,513
<b>5. Deposits</b>		
a) Telephone	-	-
b) Lease Rent	-	-
c) Electricity	-	-
d) AICTE (Not Applicable)	-	-
e) Others	21,25,753	21,25,753
<b>6. Income Accrued:</b>		
a) On Investments from Earmarked/Endowment Funds	-	-
b) On Investments-Others	5,51,48,678	4,63,56,942
c) On Investments-STD	6,23,56,825	5,52,98,907
d) On Loans and Advances	17,63,030	12,06,722
e) Others (includes income due unrealized)	-	-
<b>7. Other - Current assets receivable from UGC/ sponsored projects</b>		
a) Debit balances in Sponsored Projects	1,49,33,375	6,38,03,446
b) Debit balances in Sponsored Fellowships and Scholarships	74,492	98,30,720
c) Grants Receivable	-	-
d) Other Receivable	12,77,24,680	17,55,17,098
<b>8. Claims receivable</b>	<b>2,65,81,131</b>	<b>2,65,81,131</b>
<b>TOTAL</b>	<b>2,07,56,78,527</b>	<b>2,34,73,90,940</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 01.04.2021	Receipts/ Recoveries during the year	Refunds	Total	Expenditure during the year	Closing Balance as on 31.03.2022
		1	2	3	4	5 (2+3+4)	6	7 (5-6)
1.	Meeting of the working group on formulation of design for the national component of DPEP	MoE	2,193	-	-	2,193	-	2,193
2.	Development of Teaching Learning Material of NFE in Hindi (1995-96)	MoE	1,91,100	-	-	1,91,100	-	1,91,100
3.	Finance Assistance for Conducting Scost Training Programmes for Teachers at PSSCIVE	MoE	4,584	-	-	4,584	-	4,584
4.	Production of ETV Programme for telecast on DD III freedom channel during 1996-97 (CIET)	MoE	4,44,600	-	-	4,44,600	-	4,44,600
5.	INSAT Programme for CIET	MoE	2,49,395	-	-	2,49,395	-	2,49,395
<b>Total</b>			<b>8,91,872</b>	<b>-</b>	<b>-</b>	<b>8,91,872</b>	<b>-</b>	<b>8,91,872</b>

#### 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 01.04.2021 to 31.03.2022

Particulars	Schedule	Current Year 2021-22	Previous Year 2020-21
<b>Amount in ₹</b>			
<b>INCOME</b>			
Academic Receipts	9	8,03,77,000	6,66,71,499
Grants/Subsidies	10	3,18,07,34,988	3,14,46,73,648
Income From Investments	11	29,40,70,193	39,00,76,208
Interest Earned	12	2,69,39,578	3,10,73,735
Other Income	13	4,04,36,93,478	4,45,93,35,682
Prior Period Income	14	-	-
<b>TOTAL (A)</b>		<b>7,62,58,15,237</b>	<b>8,09,18,30,772</b>
<b>EXPENDITURE</b>			
Staff Payments and Benefits (Establishment Expenses)	15	1,24,39,87,708	3,81,93,92,474
Academic Expenses	16	2,86,07,79,618	2,83,73,97,481
Administrative And General Expenses	17	60,21,59,668	52,49,74,086
Transportation Expenses	18	17,00,133	17,25,400
Repairs and Maintenance	19	50,92,45,659	12,18,85,650
Finance Costs	20	5,40,269	1,95,546
Other Expenses	21	-	-
Prior Period Expenses	22	1,68,608	9,25,71,105
Depreciation	4	9,57,22,011	6,83,67,211
<b>TOTAL (B)</b>		<b>5,31,43,03,674</b>	<b>7,46,65,08,953</b>
Balance being excess of Income over Expenditure (A-B)		2,31,15,11,563	62,53,21,819
Transfer to / from Designated Fund			
Building fund			
Others (specify)			
<b>Balance Being Surplus (Deficit) Carried to Capital Fund</b>		<b>2,31,15,11,563</b>	<b>62,53,21,819</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 ₹	
	Current Year 2021-22	Previous Year 2020-21
<b>FEES FROM STUDENTS</b>		
<b>Academic</b>		
1. Tuition Fees	2,44,36,127	1,38,57,525
2. Admission Fees	27,84,272	69,97,356
3. Enrolment fees	-	-
4. Library Admission Fee	8,97,500	13,43,900
5. Laboratory Fees	18,12,200	23,67,100
6. Art and craft fee	-	-
7. Registration Fee	4,48,007	48,001
8. Syllabus Fee	24,300	42,500
<b>Total (A)</b>	<b>3,04,02,406</b>	<b>2,46,56,382</b>
<b>Examinations</b>		
1. Admission Test fee	-	-
2. Annual Examination Fees	61,705	2,27,500
3. Mark sheet, certificate fee	-	-
4. Entrance examination fee	-	-
<b>Total (B)</b>	<b>61,705</b>	<b>2,27,500</b>
<b>Other Fees</b>		
1. Identity Card Fees	2,20,410	2,74,550
2. Fine/Misc. fee/Other fees	99,87,495	1,01,21,592
3. Medical Fees	6,62,900	7,98,750
4. Transportation fee	-	-
5. Computer lab development fees	7,80,200	6,93,600
6. Hostel Fees	22,30,800	12,02,600
<b>Total (C)</b>	<b>1,38,81,805</b>	<b>1,30,91,092</b>
<b>Sale of Publications</b>		
1. Sale of Admission forms	3,25,600	1,98,250
2. Sale of Syllabus and Question Paper, etc.	-	-
3. Sale of Prospectus including admission forms	-	-
<b>Total (D)</b>	<b>3,25,600</b>	<b>1,98,250</b>
<b>Other Academic Receipts</b>		
1. Registration fee for workshops, programmes	-	-
2. Registration fees (Academic Staff College)	-	-
3. Licence Fees	3,57,05,484	2,84,98,275
<b>Total (E)</b>	<b>3,57,05,484</b>	<b>2,84,98,275</b>
<b>GRAND TOTAL (A+B+C+D+E)</b>	<b>8,03,77,000</b>	<b>6,66,71,499</b>

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**NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING**

**Schedule 10 : Grants / Subsidies (Irrecoverable Grants Received) : 2021 –2022**

Particulars	Capital				Total Capital	Revenue UGC/GOI	Current Year 2021-22	Previous Year 2020-21
	Govt. of India		UGC					
	Capital	Specific Schemes	Capital	Specific Schemes				
Balance B/F	-	-	-	-	43,11,38,217	43,11,38,217	6,68,98,221	
Add: Internal Receipt	30,59,241	-	-	30,59,241	-	30,59,241	4,08,164	
Add: interest Received during the year	-	-	-	-	-	-	-	
Add: Receipts during the year	18,36,14,004	-	-	18,36,14,004	3,01,38,02,735	3,19,74,16,739	3,88,42,00,000	
<b>Total</b>	<b>18,66,73,245</b>	<b>-</b>	<b>-</b>	<b>18,66,73,245</b>	<b>3,44,49,40,952</b>	<b>3,63,16,14,197</b>	<b>3,95,15,06,385</b>	
Less: Refund to UGC/GOI	-	-	-	-	-	-	-	
<b>Balance</b>	18,66,73,245	-	-	18,66,73,245	3,44,49,40,952	3,63,16,14,197	3,95,15,06,385	
Less: Utilised for Capital Expenditure (A)	18,66,73,245	-	-	18,66,73,245	1,66,54,274	20,33,27,519	37,56,94,520	
Balance	-	-	-	-	3,42,82,86,678	3,42,82,86,678	3,57,58,11,865	
Less: Utilised for Revenue Expenditure (B)	-	-	-	-	3,18,07,34,988	3,18,07,34,988	3,14,46,73,648	
<b>Balance C/F (C)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24,75,51,690</b>	<b>24,75,51,690</b>	<b>43,11,38,217</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 2021-22	Previous Year 2020-21	Current Year 2021-22	Previous Year 2020-21	
<b>1.</b>	<b>Interest</b>					
	On Government Securities	-	-	-	-	
	Other Bonds / Debentures	-	-	-	-	
<b>2.</b>	<b>Interest on Term Deposits</b>					
	Long Term	-	-	6,51,99,702	10,18,53,633	
	Short Term	-	-	22,66,66,397	28,66,82,489	
<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>					
	Intt. on Loans and Adv.	-	-	14,90,191	15,40,086	
	Interest on Bank Guarantee	-	-	7,13,903	-	
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>29,40,70,193</b>	<b>39,00,76,208</b>	
	Transferred to Earmarked/ Endowment Funds					
	Balance					

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## NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

### Schedule 12 : Interest Earned

Amount in ₹

S.No.	Particulars	Current Year 2021-22	Previous Year 2020-21
1.	On Savings Accounts with scheduled banks	2,69,39,578	3,10,73,735
2.	On Loans	-	-
	a) Employees/ Staff	-	-
	b) Others	-	-
3.	On Debtors and Other Receivables	-	-
	<b>Total</b>	<b>2,69,39,578</b>	<b>3,10,73,735</b>

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# NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

## Schedule 13 : Other Income

Amount in ₹

Particulars	Current Year 2021-22	Previous Year 2020-21
<b>A. Income from Land and Buildings</b>		
1. Hostel Room rent	-	-
2. License Fee	-	-
3. Hire Charges of Auditorium/Playground/Convention Centre, etc.	-	-
4. Electricity charges recovered	-	-
5. Water Charges recovered	-	-
<b>Total (A)</b>	-	-
<b>B. Sale of Institute's Publications</b>	3,49,86,33,772	4,02,36,25,617
<b>Total (B)</b>	<b>3,49,86,33,772</b>	<b>4,02,36,25,617</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	3,388	5,644
3. Income from Royalty	37,46,55,306	36,90,09,031
4. Sale of Science Kits	-	-
5. Misc. receipts (Sale of tender form, waste paper, amount written off etc.)	2,14,180	5,33,849
6. Sale of Fixed Assets	-	-
7. Profit on Sale/disposal of Assets	-	-
a) Owned Assets	(33,026)	(1,263)
b) Assets received free of cost	-	-
8. Grants/Donations from Institutions, Welfare Bodies and International Organisations	-	-
9. Others:	-	-
Income From Investment on Properties	1,70,60,031	1,12,97,181
Leave Salary and Pension Contribution	21,12,227	43,90,864
CGHS Contribution	1,01,35,186	1,02,84,792
Death Relief Scheme	2,31,870	2,43,183
Miscellaneous Receipts	14,06,80,544	3,99,46,784
<b>Total (D)</b>	<b>54,50,59,706</b>	<b>43,57,10,065</b>
<b>Grand Total (A+B+C+D)</b>	<b>4,04,36,93,478</b>	<b>4,45,93,35,682</b>

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# NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

## Schedule 14 : Prior Period Income

Amount in ₹

S.No.	Particulars	Current Year 2021-22	Previous Year 2020-21
1.	Academic Receipts	-	-
2.	Income from Investments	-	-
3.	Interest earned	-	-
4.	Other Income	-	-
	<b>Total</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 2021-22		Previous Year 2020-21	
	Capital	Revenue	Capital	Revenue
		<b>Total</b>		<b>Total</b>
(a) Salaries and Wages	-	1,54,87,13,800	-	1,40,23,44,612
(b) Allowances and Bonus	-	10,32,02,001	-	8,41,14,734
(c) Contribution to Provident Fund	-	-	-	-
(d) Contribution to Other Fund (specify) – NPS	-	5,61,51,410	-	5,15,60,797
(e) Staff Welfare Expenses	-	3,49,584	-	2,84,774
(f) Retirement and Terminal Benefits	-	(60,20,91,536)	-	2,14,93,14,403
(g) LTC facility (Outstanding)	-	-	-	-
(h) Medical facility (Outstanding)	-	-	-	-
(i) Children Education Allowance	-	-	-	-
(j) Honorarium	-	-	-	-
(k) Other (specify)	-	-	-	-
Death Relief Scheme	-	12,00,024	-	2,85,768
CGHS	-	2,32,67,152	-	2,39,12,608
DLIS	-	2,40,000	-	1,02,000
LSPC	-	23,60,310	-	-
Festival Expenses	-	-	-	-
Interest Expenditure on GPF	-	11,05,94,963	-	10,74,72,778
<b>Total</b>	-	<b>1,24,39,87,708</b>	-	<b>3,81,93,92,473.90</b>
		<b>1,24,39,87,708</b>		<b>3,81,93,92,473.90</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 01.04.2021	17,21,50,80,302	76,10,14,463	69,67,79,844	18,67,28,74,609
Addition : Amount Received from other Organisations	-	-	-	-
Adjustment made during the Year	-	-	-	-
<b>Total (a)</b>	<b>17,21,50,80,302</b>	<b>76,10,14,463</b>	<b>69,67,79,844</b>	<b>18,67,28,74,609</b>
Less : Actual Payment during the Year (b)	1,16,22,79,672	8,92,61,806	5,66,35,764	1,30,81,77,242
Balance Available on 31.03.2022 c(a-b)	16,05,28,00,630	67,17,52,657	64,01,44,080	17,36,46,97,367
Provision required on 31.03.2022 as per Actuarial Valuation (d)	15,10,85,94,375	87,84,49,498	77,55,61,958	16,76,26,05,831
A. Provision to be made in the Current Year 2021-22 (d-c)	(94,42,06,255)	20,66,96,841	13,54,17,878	(60,20,91,536)
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>(94,42,06,255)</b>	<b>20,66,96,841</b>	<b>13,54,17,878</b>	<b>(60,20,91,536)</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 31.03.2022.

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**NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING**

**Schedule 16 : Academic Expenses**

Amount in ₹

Particulars	Current Year 2021-22			Previous Year 2020-21		
	Capital	Revenue	Total	Capital	Revenue	Total
(a) Laboratory expenses	-	9,81,364	9,81,364	-	25,945	25,945
(b) Field work/ Participation in Conferences	-	-	-	-	-	-
(c) Expenses on Seminars/ Workshops	-	38,50,22,700	38,50,22,700	-	47,83,63,288	47,83,63,288
(d) Payment to visiting faculty	-	-	-	-	-	-
(e) Examination	-	-	-	-	-	-
(f) Student Welfare expenses	-	10,36,561	10,36,561	-	12,54,418	12,54,418
(g) Admission expenses	-	-	-	-	-	-
(h) Convocation expenses	-	-	-	-	-	-
(i) *Publications	-	2,45,89,29,333	2,45,89,29,333	-	2,34,81,46,932	2,34,81,46,932
(j) Stipend / means-cum-merit scholarship	-	50,37,793	50,37,793	-	73,21,460	73,21,460
(k) Subscription Expenses	-	-	-	-	-	-
(l) Others (specify)	-	97,71,866	97,71,866	-	22,85,438	22,85,438
<b>Total</b>	-	<b>2,86,07,79,618</b>	<b>2,86,07,79,618</b>	-	<b>2,83,73,97,481</b>	<b>2,83,73,97,481</b>

\*Publication (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 2021-22		Previous Year 2020-21	
	Capital	Revenue	Capital	Revenue
<b>A. Infrastructure</b>				
a) Electricity and Power	-	6,68,06,764	-	6,14,19,556
b) Water Charges	-	29,80,672	-	90,87,727
c) Insurance	-	-	-	-
d) Rent, Rates and Taxes (including property tax)	-	21,12,98,009	-	19,42,53,245
<b>B. Communication</b>				
e) Postage and Stationery	-	1,19,78,810	-	37,01,062
f) Telephone, Fax and Internet Charges	-	23,74,229	-	27,74,640
<b>C. Others</b>				
g) Printing and Stationery (consumption)	-	6,74,517	-	1,33,680
h) Travelling and Conveyance Expenses	-	6,19,392	-	66,703
i) Hospitality	-	6,25,652	-	13,54,121
j) Auditors Remuneration	-	15,96,387	-	16,43,838
k) Professional Charges	-	8,26,834	-	13,13,697
l) Advertisement and Publicity	-	48,15,779	-	61,90,786
m) Magazines and Journals	-	-	-	-
n) Office Expenses	-	17,82,28,434	-	11,84,66,012
o) Others	-	11,93,34,189	-	12,45,69,019
<b>Total</b>	-	<b>60,21,59,668</b>	-	<b>52,49,74,086</b>

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**NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING**

**Schedule 18 : Transportation Expenses**

Amount in ₹

S.No.	Particulars	Current Year 2021-22			Previous Year 2020-21		
		Capital	Revenue	Total	Capital	Revenue	Total
1.	Vehicles (owned by Institution)						
	a) Running expenses	-	4,50,531	4,50,531	-	5,31,282	5,31,282
	b) Repairs and Maintenance	-	8,57,278	8,57,278	-	6,95,870	6,95,870
	c) Insurance expenses	-	-	-	-	-	-
2.	Vehicles taken on rent/lease						
	a) Rent/lease expenses	-	-	-	-	-	-
3.	Vehicle (taxi) hiring expenses	-	3,92,324	3,92,324	-	4,98,248	4,98,248
	<b>Total</b>	-	<b>17,00,133</b>	<b>17,00,133</b>	-	<b>17,25,400</b>	<b>17,25,400</b>

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**NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING**

**Schedule 19 : Repairs and Maintenance**

Amount in ₹

Particulars	Current Year 2021-22		Previous Year 2020-21	
	Capital	Revenue	Capital	Revenue
a) Buildings	-	50,11,48,509	-	10,53,97,754
b) Furniture and Fixtures	-	78,77,156	-	1,04,78,151
c) Capital and Machinery	-	-	-	-
d) Office Equipment	-	-	-	-
e) Computers	-	-	-	-
f) Laboratory and Scientific equipment	-	-	-	-
g) Audio Visual equipment	-	-	-	-
h) Cleaning Material and Services	-	-	-	-
i) Book binding charges	-	-	-	-
j) Gardening	-	-	-	-
k) Estate Maintenance	-	-	-	-
l) Others (specify)	-	2,19,994	-	60,09,745
<b>Total</b>	<b>-</b>	<b>50,92,45,659</b>	<b>-</b>	<b>12,18,85,650</b>

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**NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING**

**Schedule 20 : Finance Costs**

Amount in ₹

Particulars	Current Year 2021-22			Previous Year 2020-21		
	Capital	Revenue	Total	Capital	Revenue	Total
a) Bank Charges	-	5,40,269	5,40,269	-	1,95,546	1,95,546
b) Others (specify)		-			-	-
<b>Total</b>	-	<b>5,40,269</b>	<b>5,40,269</b>	-	<b>1,95,546</b>	<b>1,95,546</b>

Note:

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

Sd/-

*Chief Accounts Officer*  
NCERT, New Delhi 110 016

Sd/-

*Secretary*  
NCERT, New Delhi 110 016

**NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING**

**Schedule 21 : Other Expenses**

Amount in ₹

S. No.	Particulars	Current Year 2021-22			Previous Year 2020-21		
		Capital	Revenue	Total	Capital	Revenue	Total
(a)	Provision for Bad and Doubtful Debts/Advances				-	-	-
(b)	Irrecoverable Balances Written-off	-	-	-	-	-	-
(c)	Fixed Assets Written off	-	-	-	-	-	-
(d)	Grants/Subsidies to other Institutions/organisations	-	-	-	-	-	-
(e)	Others (specify)	-	-	-	-	-	-
	<b>Total</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 22 : Prior Period Expenses**

Amount in ₹

S.No.	Particulars	Current Year 2021-22			Previous Year 2020-21		
		Capital	Revenue	Total	Capital	Revenue	Total
1.	Establishment expenses	-	-	-	-	-	-
2.	Academic expenses	-	-	-	-	-	-
3.	Administrative expenses	-	-	-	-	-	-
4.	Transportation expenses	-	-	-	-	-	-
5.	Repairs and Maintenance	-	-	-	-	-	-
6.	Programme Expenses	-	-	-	-	-	-
7.	Other expenses	-	1,68,608	1,68,608	-	9,25,71,105	9,25,71,105
	<b>Total</b>	-	<b>1,68,608</b>	<b>1,68,608</b>	-	<b>9,25,71,105</b>	<b>9,25,71,105</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 31.03.2022**

<b>S. No.</b>	<b>RECEIPTS</b>	<b>Current Year 2021-22</b>	<b>Previous Year 2020-21</b>	<b>PAYMENTS</b>	<b>Current Year 2021-22</b>	<b>Previous Year 2020-21</b>
1.	Opening Balances			1. Expenses		
(a)	Cash Balances			a) Establishment Expenses	2,19,83,56,325	2,09,77,06,227
(b)	Bank Balances			b) Academic Expenses	1,76,04,78,321	1,63,55,86,693
	(i) In current accounts	24,351	24,351	c) Administrative Expenses	1,45,74,56,216	1,36,48,20,968
	(ii) In Deposit accounts	18,075	18,091	d) Transportation Expenses	53,25,032	34,31,313
	(iii) In Saving accounts	1,14,93,70,496	1,20,43,14,525	e) Repairs and Maintenance Expenses	33,82,95,638	36,89,41,669
				f) Prior Period Expenses	-	-
2.	Grants Received					
(a)	From Government of India	3,19,74,16,739	3,88,42,00,000	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	85,57,42,156	16,79,95,968
	(Grants for capital and revenue exp/ to be shown separately if available)					

					4. Payments against Sponsored Fellowships/ Scholarships	50,37,793	73,21,460
3.	Academic Receipts	8,03,64,441		6,66,71,499			
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	68,04,22,639		26,79,24,971			
6.	Receipts against sponsored Fellowships and Scholarships			-	6. Term Deposits with Scheduled Banks	11,51,99,95,000	9,05,00,00,000
					7. Expenditure on Fixed Assets and Capital Works-in-Progress:		
7.	Income on Investments:				a) Fixed Assets	23,92,18,337	36,62,30,503
(a)	Earmarked / Endowment funds			-	b) Capital Work-in-Progress		-
(b)	Other Investments	5,64,07,966		10,79,84,719			
8.	Interest received on				8. Other Payments including statutory payments	75,26,74,732	80,25,91,663
(a)	Bank Deposits	22,04,68,577		33,26,01,002			
(b)	Loans and Advances	9,33,883		16,16,210	9. Refunds of Grants		

(c)	Savings Bank Accounts	2,69,39,578	3,10,73,735	10. Deposits and Advances	40,50,107	2,49,05,943
(d)	Bank Guarantees	7,13,903	-			
9.	Investments encashed	-	-	11. Other Payments	7,46,99,51,787	6,32,00,40,005
10.	Term Deposits with Scheduled Banks encashed	9,33,00,00,000	7,67,00,00,000	12. Closing balances:		
				a) Cash in hand	-	-
11.	Other Income (Including Prior Period income)	3,29,19,25,664	2,67,09,84,104	b) Bank Balances		-
				In Current Accounts	57,400	24,351
12.	Deposits and Advances	3,35,39,019	93,92,874	In Savings Accounts	55,86,20,931	1,14,93,70,496
				In Deposit Accounts	18,076	18,075
13.	Miscellaneous Receipts including Statutory Receipts	4,07,10,11,899	3,81,05,56,912			
14.	Any Other Receipts	5,02,57,20,623	3,30,16,22,341			
	<b>Total</b>	<b>27,16,52,77,852</b>	<b>23,35,89,85,334</b>	<b>Total</b>	<b>27,16,52,77,852</b>	<b>23,35,89,85,334</b>

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

Sd/-  
Secretary  
NCERT, New Delhi 110 016



**NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING**

**General Provident Fund Account**

**D. Balance Sheet as on 31 March 2022**

<b>Liabilities</b>	<b>Current Year 2021-22</b>	<b>Previous Year 2020-21</b>	<b>Assets</b>	<b>Current Year 2021-22</b>	<b>Previous Year 2020-21</b>
<b>GPF</b>					
Opening Balance	1,59,05,94,482	1,53,14,58,577	Investment	1,50,92,97,306	1,46,93,02,306
Add: Subscription in the year	23,88,01,803	24,69,66,780	Accrued Interest as on 31.03.2022	5,51,48,678	4,63,56,942
Add: Interest Credited	11,05,94,963	10,74,72,778			
Less: Advance/Withdrawal	(28,00,21,314)	(29,53,03,653)			
<b>Closing Balance</b>	<b>1,65,99,69,934</b>	<b>1,59,05,94,482</b>			
<b>CPF</b>			<b>Cash at Bank</b>		
Opening Balance	3,34,264	3,34,264	Bank Balance	5,31,29,321	7,79,35,866
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>			
<b>Surplus/(Deficit) :</b>					
Opening Balance	26,66,368	82,85,513			

Less: Excess of Exp over Income	(4,53,95,261)	(56,19,145)		
Add: Excess of Income over Exp	-	-		
<b>Closing Balance</b>	<b>(4,27,28,893)</b>	<b>26,66,368</b>		
<b>Total</b>	<b>1,61,75,75,305</b>	<b>1,59,35,95,114</b>	<b>Total</b>	<b>1,61,75,75,305</b>
				<b>1,59,35,95,114</b>

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

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

**NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING**

**General Provident Fund Account**

**E. Income and Expenditure Account for the year ended 31 March 2022**

Amount in ₹					
<b>Expenditure</b>	<b>Current Year 2021-22</b>	<b>Previous Year 2020-21</b>	<b>Income</b>	<b>Current Year 2021-22</b>	<b>Previous Year 2020-21</b>
Interest Credited to			Interest Earned on Investment	5,64,07,966	10,79,84,719
GPF Account	11,05,94,963	10,74,72,778	Add: Interest accrued up to March	5,51,48,678	4,63,56,942
CPF Account	-	-	Less: accrued interest of Previous years	(4,63,56,942)	(5,24,88,028)
Council Contribution (CPF)	-	-			
<b>Total</b>	<b>11,05,94,963</b>	<b>10,74,72,778</b>	<b>Total</b>	<b>11,05,94,963</b>	<b>10,74,72,778</b>

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NCERT, New Delhi 110 016

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NCERT, New Delhi 110 016

**NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING**

**General Provident Fund Account**

**F. Receipts and Payments Accounts for the Financial Year 2021-22**

Amount in ₹					
<b>Receipts</b>	<b>Current Year 2021-22</b>	<b>Previous Year 2020-21</b>	<b>Payments</b>	<b>Current Year 2021-22</b>	<b>Previous Year 2020-21</b>
Opening Balance	7,79,35,866	7,82,88,020	GPF Adv. Withdrawal	28,00,21,314	29,53,03,653
GPF Subscription	23,88,01,803	24,69,66,780	CPF Adv. Withdrawal	-	-
CPF Subscription	-	-	Investment Made during the year	1,01,99,95,000	1,05,00,00,000
Investment Encashed	98,00,00,000	99,00,00,000	Closing Balance:		
Interest Received	5,64,07,966	10,79,84,719	Saving A/c	5,31,29,321	7,79,35,866
<b>Total</b>	<b>1,35,31,45,635</b>	<b>1,42,32,39,519</b>	<b>Total</b>	<b>1,35,31,45,635</b>	<b>1,42,32,39,519</b>

Sd/-  
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**NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING**

**New Pension Scheme  
G. Balance Sheet as at 31.03.2022**

Amount in ₹

<b>Liabilities</b>	<b>Current Year 2021-22</b>	<b>Previous Year 2020-21</b>	<b>Assets</b>	<b>Current Year 2021-22</b>	<b>Previous Year 2020-21</b>
<b>NPS Fund:</b>					
Own Share	1,00,91,804	73,14,555	Investment:	50,00,000	41,13,662
Council Share	1,66,28,520	1,25,80,092	<b>Add: Accrued Int. for the Year</b>	75,441	60,798
Surplus/Deficit Opening balance	23,71,287	18,39,635	Subscription to be received (2015-16 and 2016-2017)	42,706	42,706
Excess of Income Over Expenditure for the year	7,15,813	5,31,652			
<b>Liability:</b>					
Amount to be paid to Non-Plan subscribers	16,79,508	16,86,226	Cash at Bank	2,63,68,785	1,97,34,994
<b>Total</b>	<b>3,14,86,932</b>	<b>2,39,52,160</b>	<b>Total</b>	<b>3,14,86,932</b>	<b>2,39,52,160</b>

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

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NCERT, New Delhi 110 016

**NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING**

**New Pension Scheme**

**H. Income and Expenditure Account for the year ended 31.03.2022**

Amount in ₹

<b>EXPENDITURE</b>	<b>Current Year 2021-22</b>	<b>Previous Year 2020-21</b>	<b>INCOME</b>	<b>Current Year 2021-22</b>	<b>Previous Year 2020-21</b>
			<b>Interest Earned</b>		
			FDRs	1,63,972	1,99,902
			Saving Bank	5,37,198	3,42,185
			Prior Period Interest	-	-
			<b>Add: Accrued Int. for the year</b>		
Excess of Income Over Expenditure	7,15,813	5,31,652	TDR	75,441	54,823
			Saving Bank A/c- 30004257450	-	5,975
			Less: Accrued Int. for the previous year	(60,798)	(71,233)
<b>TOTAL</b>	<b>7,15,813</b>	<b>5,31,652</b>	<b>TOTAL</b>	<b>7,15,813</b>	<b>5,31,652</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**

**New Pension Scheme**

**I. Receipts and Payments Account for the year ended 31.03.2022**

Amount in ₹

<b>Receipts</b>	<b>Current Year 2021-22</b>	<b>Previous Year 2020-21</b>	<b>Payment</b>	<b>Current Year 2021-22</b>	<b>Previous Year 2020-21</b>
<b>Opening balance :</b>			<b>Payment sent to NSDL</b>		
Cash in Hand	-	-	Own Share	3,72,17,749	4,59,75,597
Cash at Bank	1,96,15,695	1,31,30,182	Council Share	5,20,59,341	3,31,15,380
			Adjustment	18,607	
<b>Subscription</b>			<b>Sent to NSDL</b>		
Own Share	4,01,19,251	4,96,26,432	Own Share Arrear of 2017-18 and 2018-19		-
Council Share	5,61,14,704	3,57,27,172	Council share Arrear of 2017-18 and 2018-19		-
			Two Cheques made in r/o Nidhi Tiwari		-
<b>Non Pran Receipts</b>	-	-			
Investment encashed	41,13,662		(I) Investment made during the year 2021-22	50,00,000	-
Interest on investment encashed	1,63,972		(II) Non PRAN amounts pertaining to FY 2017-18	-	-
			<b>Closing balance:</b>		
			Cash in Hand	-	-
			Cash at Bank	2,63,68,785	1,97,34,994
INTEREST ON SB A/c	5,37,198	3,42,185			
<b>Total</b>	<b>12,06,64,482</b>	<b>9,88,25,971</b>	<b>Total</b>	<b>12,06,64,482</b>	<b>9,88,25,971</b>

Opening Balance as on 01.04.2021	1,97,34,994
Less: overstatement amount	1,19,299
Round off	1,96,15,695

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  
NEW DELHI**

**Schedule 23**

**J. Significant Accounting Policies for the year ended on 31st March 2022**

**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 on 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 and 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 ₹ 1 in the Balance Sheet and will not be further depreciated. Thereafter, depreciation is calculated on the additions of each year separately at the rate of depreciation applicable for that asset head.
- 3.6 Assets created out of Earmarked Funds and funds of Sponsored Projects, where the ownership of such assets vests in the Institution, are setup by credit to Capital Fund and merged with the Fixed Assets of the institution. Depreciation is charged at the rates applicable to the respective assets.
- 3.7 Assets, the individual value of each of which is ₹ 2,000 or less (except Library Books) are treated as Small Value Assets, 100 per cent 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 departments/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**

The 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  
NEW DELHI**

**Schedule 24**

**K. Notes on Accounts for the year ended on 31 March 2022**

**Contingent Liabilities and Notes to Accounts**

**1. Contingent Liabilities**

- 1.1 Court Cases filed against the Institution by former/present employees, tenants and contractors and arbitration cases with contractors, were pending for decisions as on 31.03.2022. The suits filed by employees are establishment related viz. promotions, increments, pay scales, termination etc. the quantum of the claims is not ascertainable. Letters of credit established by the Bank on behalf of the Institution outstanding as on 31.03.2022 — Nil.
- 1.2 Disputed demands of Sales Tax and Municipal Tax outstanding as on 31.03.2022 — Nil.

**2. Capital Commitments**

The value of contracts remaining to be executed on Capital Account and not provided for (Net of Advances) as on 31.03.2022 — ₹ 175.98 crores-outstanding closing balance as on 31.03.2022 with CPWD at schedule 8.

**3. Fixed Assets**

1.1 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 2021-22. 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)

1.2 Intangible Assets

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

- 3.3 Additions during the year to the Fixed Assets in Schedule 4 include Assets purchased of ₹18.75 crore and ₹7.07 crore under Capital and Revenue heads respectively. The detail of additions made in assets during the year under Sponsored Projects and Gifted Assets is ₹6.95 crore and ₹0.31crore respectively and setup 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 been charged on the Straight-Line Method in terms of the revised accounting policy. However, since the original cost of the assets is not available, depreciation has been charged on Straight Line Method on the Written down Value of the assets as on 1st April 2015. The residual value of the assets totally

written off as required to be shown at ₹ 1/- is not ascertained in the absence of complete details.

- 4.2 Further, in respect of assets, where depreciation rates are not prescribed, the rates for similar assets have been applied. Further, in the absence of details of fixed assets acquired/purchased up to 31st March, 2015 with the Residual Value of ₹ 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 organization of training/development/programs/seminars/conferences for teachers and developing curriculum syllabus up to school level education in the Country. Accordingly, wherever, there is any deviation from the presentation of Accounts from the prescribed accounting format, the same has been disclosed.

#### **6. Retirement Benefits**

Liability of ₹ 1676.26 crore on account of Retirement Benefits (gratuity, pension and leave encashment) up to 31st March, 2022 has been provided during the year as determined on the basis of actuarial valuation. However, current year payment towards Gratuity, Leave Encashment and Pension to retired employees has been shown under Schedule 15a to the Income and Expenditure Account.

#### **7. Expenditure in foreign currency**

The detail of expenditure incurred during the year under the following heads: -

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.

The income tax liabilities to the extent of ₹ 43,618/- has been shown in the schedule 3, current liabilities.

#### **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. Receipts and Payments Account, an Income and Expenditure Account (on Accrual basis) and a Balance Sheet of the Provident Fund Accounts for the year 2021-22 have been attached to the Institution's Accounts.

#### **10. Status of Advances to CPWD**

- 10.1 Against the total advances of ₹ 194.15 crore with the CPWD as on 1st April 2021, advances worth ₹ 10.10 crore under Capital head have been settled by acquiring assets. Advance

of ₹50.11 crore under Revenue head have also been settled during the year 2021–22 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

<b>Revenue Head: CPWD Advance</b>	<b>Revenue Head L and B</b>	<b>Revenue Head E and F</b>	<b>Total</b>
Opening Balance (A)	1,11,14,68,096/-	22,50,000/-	1,11,37,18,096/-
Adv. Given during 2021–22 (B)	32,02,86,231/-	-	32,02,86,231/-
Acquired/Adjust. in 2021–22 (C)	50,11,48,509/-	-	50,11,48,509/-
<b>Closing Balance (A + B – C)</b>	<b>93,06,05,818/-</b>	<b>22,50,000/-</b>	<b>93,28,55,818/-</b>

10.2.2 Capital Head

<b>Capital Head: CPWD Advance</b>	<b>Capital Head L and B</b>	<b>Capital Head E and F</b>	<b>Total</b>
Opening Balance (A)	82,62,31,430/-	15,39,057/-	82,77,70,487/-
Adv. Given during 2021–22 (B)	10,01,86,890/-	-	10,01,86,890/-
Acquired/Adjusted/Refunded in 2021–22 (C)	10,10,27,631/-	-	10,10,27,631/-
<b>Closing Balance (A + B – C)</b>	<b>82,53,90,689/-</b>	<b>15,39,057/-</b>	<b>82,69,29,746/-</b>

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

<b>Particulars</b>		<b>Amount</b>
	Sale Proceeds of Books and periodical as Shown in Consolidated Receipts and payments A/C of 2021–22	2,749,616,479
Add:	Credit Sale made to RIE	2,327,393
Less:	Payment received/books returned from RIEs on account of credit sale during the Previous Financial years	1,302,096
Add:	Books and Periodical supplied during the current financial year 2021–22 on which advance received during the previous years	169,607,316
Less:	Books and Periodical for which advances was received in the current financial year but books could not be supplied during the financial year 2021–22.	233,165,152
Add:	Discount on sale to customers.	811,549,832
	Sale Proceeds of Books and periodical as Shown in Consolidated Income and Expenditure A/C of 2021–22.	3,498,633,772

12. The head-wise status of the Grant-in-aid received from the Ministry, expenditure incurred thereof and unspent balance as on 31.03.2022 is as under

(Fig. in lakhs)

Head	Opening Balance as on 01.04.2021	Grant Recd. 2021-22	Total Fund Available	Expenditure	Unspent Balance as on 31.3.2022
Salaries	2,456.14	12,544.00	15,000.14	13,441.37	1,558.77
Revenue (General)	1,846.17	17,530.58	19,376.75	18,469.39	907.36
Capital	-	1,836.14	1,836.14	1,866.73	-
NER	9.06	63.45	72.51	63.13	9.38
<b>Total</b>	<b>4,311.37</b>	<b>31,974.17</b>	<b>36,285.54</b>	<b>33,840.63</b>	<b>2,475.52</b>

### Remarks

The balance amount i.e., ₹24,75,51,690/- under the following head would be adjustable during the current financial year 2021-22 under the following heads

- (a) Salary : ₹ 15,58,76,878/-  
 (b) Revenue (General) : ₹ 9,07,36,887/-  
 (c) NER : ₹ 9,37,924/-

Note: An amounting of ₹ 15,58,76,878/- was transferred from TSA to commercial bank account of NCERT for the payment of salary for the month of March 2022 payable on 01.04.2022.

- An amount of ₹ 90,736,887/- was transferred from TSA to commercial bank account of NCERT for the payment of pension for the month of March 2022 payable on 01.04.2022.
- The unspent balance amount of ₹ 9,37,924/- under NER head would be adjusted during the year 2022-23.
- The deficit of funds to the extent of ₹ Nil and ₹ 30,59,241/- over and above the grant in aid under the head Revenue (General) and Capital respectively was met out from the Council's Internal Misc. Receipts.
- The 30% Financial Impact of the additionally arose i.e., ₹ 11,33,18,786/- is to be borne by the NCERT and hence, the same has been accounted for (i.e. total expenditure on salaries (₹ 145,74,56,216/- minus ₹ 11,33,18,786/-) and net expenditure of ₹ 134,41,37,430/- shown under the head salary. The amount has also been shown at Schedule No. 10 under heading grants/subsidies (irrecoverable grants received).

### 13. Bank Reconciliation Statement:

It is revealed that in respect of Council's Bank Account No. 64072949232 (RIE Mysore) Closing balance of ₹ 107,978/- as per Cash books taken instead of ₹ 1,00,000/- as per Bank statement Balance as on 31-03-2021 and Council's Bank Account No. 38950734642 (RIE Mysore) Closing Balance of ₹ 9410/- as per cash book in the accounts taken instead of ₹ 6209/- in the Bank Statement as on 31.03.2021. Effect of this taken in the current year.

14. As pointed in SAR, there is difference of ₹ 1,19,299/- in the closing balance as on 31-03-2021 of NPS Bank account and the effect of this has been taken in the current year.

- 15.** As advised in the SAR, the details of all bank accounts have been shown in Annexure A being part of Schedule.
- 16.** As advised in the SAR, Unutilised grant and balance of sponsored project shown separately in the Schedule No. 3 to Financial Statement.
- 17.** As pointed out in SAR, stock of publication division amounting to ₹3.53 crore which was in transit as on 31.03.2021, had been received during the current financial year i.e. 2021-22 No adjustment is required to be done in the books of account as the same has been considered as stock of other godown during the FY 2021-22. Further the stock in transit as on 31.3.2022 has also been considered under the current assets in the Financial Statement.
- 18.** As pointed in the SAR an amount of ₹4.40 lakhs on account of medical expenses which was settled in April 2017 was erroneously shown in Schedule 3 has been rectified in current financial year 2021-22. Further, it was also pointed out that an amount of ₹ 36752/- was wrongly shown in pension liability in Schedule 3 for the year 2016-17 has been rectified.
- 19.** As pointed out in SAR, the difference of security deposit of ₹78987/- has been taken as security deposit and account rectified.
- 20.** As pointed in SAR an amount of ₹4.16 lakhs has been taken as fixed assets in 2021-22 in schedule 4a.
- 21.** As pointed in SAR an amount of ₹ 52.91 lakhs towards purchase of 640 TV NAS storage system under specific grant for samagra shiksha integrated skill for PAB program in financial year 2020-21 which was not taken in 2020-21, has been in in 2021-22 as shown in schedule 4.
- 22.** Previous year's figures have been regrouped, rearranged wherever necessary.
- 23.** Figures in the Final Accounts have been rounded off to the nearest rupee.
- 24.** Schedules 1 to 24 are annexed to and formed an integral part of the Balance Sheet at 31 March 2022 and the Income and Expenditure Account for the year ended on that date.

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

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



**Separate Audit Report of the Comptroller and Auditor General of India on the  
Accounts of the National Council of Educational Research and Training (NCERT)  
for the year ended 31 March 2022**

1. We have audited the attached Balance Sheet of National Council of Educational Research and Training (NCERT) as at 31 March 2022, 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, 1971. The audit has been entrusted for the period up to 2022-23. This financial statement includes the accounts of 12 units of the Council. Out of these, accounts of four units were audited and comments included in the report. These financial statements are the responsibility of the NCERT's management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. This Separate Audit Report contains the comments of the Comptroller and Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules and Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Reports/CAG's Audit Reports separately.
3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the 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) We have obtained 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.
  - (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.
  - (iv) We further report that:

**A. Balance Sheet**

**A.1 Liabilities**

**A.1.1 Current Liabilities and Provision (Schedule 3) — ₹ 2069.52 crore**

- (i) The above includes minus figures of sundry creditors of ₹ 19.40 lakh. As per Format of Accounts prescribed by Ministry of Education, these balances should be shown under Current Assets. It has resulted in understatement of Current Liabilities and Provisions and Current Assets by ₹ 19.40 lakh. This is being pointed out since 2017-18 but no action was taken by Management.

- (ii) Statutory Liabilities includes minus balances of ₹109.85 lakh (₹79.41 lakh others, ₹17.53 lakh GPF Remittances, ₹3.73 lakh GIS, ₹2.09 lakh NPS, ₹7.09 lakh TDS on GST) under the several heads. As per Format of Accounts prescribed by Ministry of Education, these balances should be shown under Current Assets. It has resulted in understatement of Current Liabilities and Provisions and Current Assets by ₹109.85 lakh. This is being pointed out since 2018-19 but no action was taken by Management.

## **A.2 Assets**

### **A.2.1 Fixed Assets (Schedule 4) — ₹ 190.38 crore**

- (i) The above does not include the cost of land and building owned by Regional Production and Distribution Centre (RPDC), Bengaluru, a unit of NCERT. Details/Records are not available with NCERT. In the absence of details, the land and Building has been got evaluated by CPWD and has been valued by CPWD as ₹ 64.68 crore (Net Value of Building after Depreciation: ₹ 3.28 crore and Land: ₹ 61.40 crore). Land should be taken in the accounts at nominal value of ₹ 1 or the valuation done by CPWD with necessary disclosure in the Notes to Accounts.
- (ii) In RIE-Bhubaneswar against total deposit of ₹ 15.06 crore with CPWD for two works (C/O New Girls Hostel and C/O Open Auditorium) there was an expenditure of ₹ 3.99 crore (Form 65/ December 2021). However the above expenditure was not shown under capital work in progress in schedule 4(a). This resulted in understatement of Capital work in progress by ₹ 3.99 crore. The head under which the amount has been booked in the accounts was not provided to audit due to which the second impact of the comment could not be identified.

### **A.2.2 Loan, Advances and Deposits (Schedule 8) — ₹ 207.57 crore**

- (i) The Loans and Advances includes debit balances in sponsored projects amounting to ₹ 1.49 crore whereas as per the details of sponsored projects placed in the accounts the amount was ₹0.86 crore. The difference of ₹ 63.47 lakh which pertains to 2015-16 needs to be reconciled. This is being pointed out since 2016-17 but remedial action had not been taken by NCERT.
- (ii) Loans and Advances includes deposit with DAVP of ₹ 11.42 lakh in respect of Regional Institute of Education, Bhopal details of which are not available with NCERT. In the absence of details audit could not verify the amount. This is being pointed out since 2019-20 but remedial action has not been taken by the Council.
- (iii) The above does not includes advances of ₹ 10.38 crore from Sponsored Projects as detailed below. The same have been treated as expenditure from sponsored projects in the accounts:

<b>Particulars</b>	<b>Amount</b>
Payment to NICSI for NCF Tech Platform	10,00,00,000
Development of Resources material (print) for children and teachers for Literacy and Numeracy Academics	3,44,000
Payment to EdCIL for setting up TSG for development and formulation of National Curriculum Framework	35,00,000
<b>Total</b>	<b>10,38,44,000</b>

This has resulted in understatement of Loans, Advances and Deposits and understatement of Current Liabilities-Sponsored Projects by ₹ 10.38 crore.

## **B. Income and Expenditure Accounts**

### **B.1 Expenditure**

#### **B.1.1 Other Expenses (Schedule 21) — ₹ Nil**

Sundry debtors included ₹36.60 lakh which were outstanding since 2004-05. As the realisation from these sundry debtors seems bleak, the provision for doubtful debts should have been made in accounts. Failure to do so has resulted in understatement of Other Expenses (Provisions of Doubtful Debts) and overstatement of Sundry Debtors by ₹ 36.60 lakh. This is being pointed out since 2012-13 but no action has been taken by NCERT.

## **C. GPF/CPF Accounts**

### **C.1 Investment (Schedule 6) — ₹ 150.93 crore**

The above includes investment of ₹ 1.60 crore in bonds of Punjab Financial Corporation (PFC) which have matured on 1/12/2016. The amount has neither been received nor was any provision made for the same. This has resulted in overstatement of Investment and understatement of Expenditure by ₹ 1.60 crore. The issue has been pointed out in last five years however, no action has been taken in this regard. The matter was also not disclosed in Notes to Accounts.

### **C.2 Accrued interest — ₹ 5.51 crore**

The above includes accrued interest of ₹ 1.07 crore for the period from December 2016 to March 2022 on investment of ₹1.60 crore made in PFC bonds. Although principal amount of the bond which matured on 01 December 2016 has not been received, the Council kept on recognising interest for the same. No provision for the same has been made in the accounts. This has resulted in overstatement of Accrued Interest and under statement of Expenditure (Provision for doubtful debt) by ₹ 1.07 crore each. The issue has been pointed out in last five years however, no action has been taken in this regard. The matter was also not disclosed in Notes to Accounts.

## **D. General**

### **D.1 Consolidation of accounts**

All the constituent units of NCERT are preparing Receipts and Payment Accounts every month and forwarding the same to the NCERT Hqrs for consolidation. On the basis of Receipts and Payment Accounts received from all the units, at the end of the financial year, consolidated Receipts and Payment Accounts, Balance Sheet and Income and Expenditure accounts are prepared at NCERT Hqrs. All the constituents units should prepare the complete set of accounts at the end of the financial year i.e. Receipts and Payments Account, Income and Expenditure Account and Balance Sheet from which the consolidated accounts should be prepared at NCERT Hqrs for better reporting of the accounts of NCERT. This is being repeatedly pointed out since 2014-15 but no remedial action has been taken by NCERT except an assurance that compliance will be done next year.

**E. Grant-in-aid**

During the year 2021–22, NCERT received grant-in-aid of ₹ 407.89 crore (Capital: ₹ 40.00 crore and Revenue: ₹ 367.89 crore) out of which grant of ₹ 33.30 crore (Capital: ₹ Nil and Revenue: ₹ 33.30 crore) was received in the month of March 2022. It had an opening balance of ₹ 43.11 crore (Capital: ₹ Nil and Revenue: ₹ 43.11 crore) as on 1 April 2021 and Internal Receipts of ₹ 0.31 crore. Out of total available fund of ₹ 451.31 crore it utilised ₹ 338.41 crore (Capital: ₹ 18.67 crore and Revenue: ₹ 319.74 crore). NCERT surrendered ₹ 88.15 crore on 31.03.2022 leaving an unspent balance of ₹ 24.76 crore as on 31st March 2022.

It also received grant of ₹ 68.04 crore for sponsored/specific projects from Ministry of Education and other agencies during the year and had an opening balance of ₹ 27.94 crore in these projects. Out of the total grant of ₹ 95.98 crore, an expenditure of ₹ 85.57 crore was incurred by the Council during the year on these projects leaving a balance of ₹ 10.41 crore as on 31st March 2022.

**F. Management Letter**

- (i) 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.
- (ii) 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.
- (iii) 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 2022; 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:** 27.10.2022

Director General of Audit  
(Home, Education and Skill Development)

## **Annexure to the Separate Audit Report**

### **1. Adequacy of internal audit system**

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

- All 12 units were planned for internal audit during the year 2021–22 but only 05 unit were audited.
- Internal audit of NCERT HQ has not been conducted till date.
- Proper follow up action was not taken to get the objections settled as 486 internal audit paras were outstanding as on 31.03.2022.

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

The Internal control system of NCERT is not adequate as:

- Non-maintenance of 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 Publication Divison Account No. 10137881342 and NCERT Hqrs Account No. 10137881331.

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

- The physical verification of Land and Buildings of NCERT (Hqrs.) has been conducted up to March 2022.
- The physical verification of other Fixed Assets of NCERT (Hqrs.) has been conducted up to 2016–17.
- The physical verification of Library of NCERT (Hqrs.) has been conducted up to March 2022 and 178 lost books are reported.
- The Physical Verification of Fixed Assets of CIET, RIE-Bhubneshwar and RIE-Ajmer was not done for the year 2021–22.
- Information in respect of the Physical verification of the remaining 09 units of NCERT was not furnished to audit.

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

- The physical verification of stationery and consumables of NCERT (Hqrs.) have been conducted up to August 2021 and of RIE-Bhubneshwar was done for the year 2021–22.
- The physical verification of NCERT (Publications) was conducted up to September 2021 where 41 copies of books were found short and 29 copies were found in excess.
- Physical Verification of Inventory of RIE-Ajmer was not done for the year 2021–22.

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

As per accounts, payment of ₹43618/- pertaining to Income Tax over six months in respect of statutory dues was outstanding on 31.03.2022. However, it was deposited in April 2022.

