

**NATIONAL COUNCIL OF EDUCATIONAL  
RESEARCH AND TRAINING**

**Annual Accounts**  
**2016-2017**

विद्यया ऽ मृतमश्नुते



एन सी ई आर टी  
NCERT

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

# **National Council of Educational Research and Training**

## **Annual Accounts 2016-17**



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

February 2018

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**NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING**

**A. Balance Sheet as on 31 March, 2017**

Sources of Funds	Schedule	Amount in ₹	
		Current Year 2016-17	Previous Year 2015-16
CORPUS/CAPITAL FUND	1	(4,45,03,79,975)	(4,60,87,73,679)
DESIGNATED/EARMARKED/ ENDOWMENT FUNDS	2	-	-
CURRENT LIABILITIES AND PROVISIONS	3	14,10,55,58,191	13,95,78,94,001
<b>TOTAL</b>		<b>9,65,51,78,216</b>	<b>9,34,91,20,322</b>

Application of Funds	Schedule	Amount in ₹	
		Current Year 2016-17	Previous Year 2016-17
FIXED ASSETS	4		
Tangible Assets		1,45,21,91,298	1,40,49,22,414
Intangible Assets		-	-
Capital Work-in-progress		-	-
INVESTMENTS FROM EARMARKED/ ENDOWMENT FUNDS	5	-	-
Long-term		-	-
Short-term		-	-
INVESTMENTS – OTHERS	6	5,61,11,02,306	4,91,43,02,306
CURRENT ASSETS	7	1,80,62,00,609	2,20,93,98,079
LOANS, ADVANCES AND DEPOSITS	8	78,56,84,003	82,04,97,523
<b>Total</b>		<b>9,65,51,78,216</b>	<b>9,34,91,20,322</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 2016-17	Previous Year 2015-16	
Balance at the Beginning of the Year	(4,60,87,73,679.00)	6,89,03,23,098.00	
Add: Contributions Towards Capital Fund			
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			-
Add: Assets Donated/Gifts Received	18,31,627.00	3,25,40,993.00	
Add: Other Additions/Adjustments	(3,09,88,238.72)	22,31,53,926.00	
Add: Excess of Income over expenditure transferred from the Income and Expenditure Account	18,75,50,316.32	2,02,58,54,500.00	
<b>Total</b>	<b>(4,45,03,79,974.40)</b>	<b>(4,60,87,73,679.00)</b>	
(Deduct) Deficit transferred from the Income and Expenditure Account			
<b>Balance at the year end</b>	<b>(4,45,03,79,974.40)</b>	<b>(4,60,87,73,679.00)</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</i>	<i>Fund</i>	<i>Fund</i>	<i>Endowment</i>	<i>Current Year</i>	<i>Previous Year</i>
	AAA	BBB	CCC	<i>Funds</i>	2016-17	2015-16
<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 year end (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

	Amount in ₹	
	Current Year 2016-17	Previous Year 2015-16
<b>A. Current Liabilities</b>		
1. Deposits from staff	-	-
2. Deposits from students	71,28,194	93,66,083
3. Sundry Creditors	-	-
a) For Goods and Services	25,81,49,845	12,96,33,392
b) Others	(19,40,115)	49,09,340
4. Deposit-Others (including EMD, Security Deposit)	6,78,86,291	5,16,81,752
5. Statutory Liabilities (GPF, TDS, WC TAX, CPF, GIS, NPS):		
a) Overdue	-	-
b) Others	1,01,27,84,138	98,67,90,215
6. Other Current Liabilities	-	-
a) Salaries	4,39,882	2,06,990
b) Pension	36,752	8,87,675
c) Receipts against sponsored fellowships and scholarships	-	-
d) Unutilised Grants	12,74,58,013	11,92,93,862
e) Grants in Advance	-	-
f) Other Funds	-	-
g) Other Liabilities	(6,71,741)	9,16,650
<b>Total (A)</b>	<b>1,47,12,71,259</b>	<b>1,30,36,85,959</b>
<b>B. Provisions</b>		
1. Taxation	-	-
2. Gratuity	48,67,89,479	58,82,83,827
3. Superannuation Pension	11,79,40,42,978	11,66,52,63,761
4. Accumulated Leave Encashment	35,34,54,475	40,06,60,454
5. Trade Warranties/Claims <sup>1</sup>	-	-
6. Others (Specify)	-	-
<b>Total (B)</b>	<b>12,63,42,86,932</b>	<b>12,65,42,08,042</b>
<b>Total (A+B)</b>	<b>14,10,55,58,191</b>	<b>13,95,78,94,001</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 31.03.2017**

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

S. No.	Name of Project	Sponsoring Agency	Opening Balance as on 01.04.2016	receipts/Recoveries during the year	Total	Expenditure during the year	Amount in ₹	
							5	6 (4+5)
1	2	3	4 (2+3)	5	6 (4+5)	7	8	
1.	Implementation of improvement of Science education in School	MHRD	2,60,569	-	2,60,569	-	2,60,569	
2.	Pre-sanction appraisal of applications submitted by Voluntary Agencies for Elementary age group Children under the programme of Universalisation of Elementary education	MHRD	6,44,128	-	6,44,128	-	6,44,128	
3.	Study Project (DPEP)	MHRD	5,55,163	-	5,55,163	-	5,55,163	
4.	Grant-in-aid to NCERT during 1993-94 for implementation of Special Orientation Programme for Teachers	MHRD	5,144	-	5,144	-	5,144	
5.	Scheme of Assistance for strengthening Cultural Values in Education	MHRD	3,26,994	-	3,26,994	-	3,26,994	
6.	Evaluation of the Scheme for strengthening of boarding facilities for girls students of Sec. and Hr. Sec. and Hr. Sec. Schools	MHRD	91,664	-	91,664	-	91,664	
7.	In-service Primary Teachers Training through interactive television (IPVT-ITV)	MHRD	2,29,57,891	-	2,29,57,891	-	2,29,57,891	
8.	Scheme of Assistance under experimental innovative prog. Grant voluntary agencies	MHRD	9,27,429	-	9,27,429	-	9,27,429	
9.	Financial Assistance to various SCERT Boards of school edu. For organising seminars meeting etc. on NCERT's curriculum framework for school education	MHRD	78,309	-	78,309	78,309	-	
10.	Baseline Achievements Surey under DPEP	MHRD	2,02,262	-	2,02,262	-	2,02,262	
11.	Edu. Intervention on Adolescence reproduction and Sexual Health in School (ARSH)	MHRD	88,669	-	88,669	-	88,669	
12.	Mid-Term Survey/NAS Class V-VIII (SSA-ESD)	MHRD	2,50,93,764	1,47,94,979	3,98,88,743	2,92,76,394	1,06,12,349	
13.	Grant under SSA for the PAB approved project of QMTs. Early Literacy Programme and Group Arithmetic (SSA-DEE)	MHRD	3,03,26,248	72,10,800	3,75,37,048	3,95,45,198	(20,08,150)	
14.	For Implementation of the Project 'Teaching Sec. Maths with ICT' under the Centrally sponsored scheme of information and Communication Tech. (ICT) in school during 2010-11	MHRD	24,056	-	24,056	-	24,056	
15.	Evaluation study of expansion/extension activities of entire network of National Bal Bhawan (NBB)	MHRD	48,357	-	48,357	48,357	-	

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16.	Preparatory activities for conducting baseline assessment of learning level at Secondary stage under RMSA-ESD/NAS	MHRD	12,78,005	1,01,38,500	1,14,16,505	30,65,929	83,50,576
17.	Strengthening Quality in intervention Secondary Education under RMSA (Incl. Kala Utsav)-RMSA Cell	MHRD	64,70,059	3,81,34,363	4,46,04,422	3,90,61,463	55,42,959
18.	A pilot project on Art Education by British Council under DEAA	British Council	47,359	-	47,359	47,359	-
19.	To Replace Equipments at all SIETs under Centrally Sponsored Scheme ICT in School (CIET)	MHRD	9,53,277	-	9,53,277	-	9,53,277
20.	NROER (CIET)	MHRD	2,29,979	-	2,29,979	1,18,98,253	(1,16,68,274)
21.	National Award for Teachers for use of ICT in Education (CIET)	MHRD	(9,65,241)	-	(9,65,241)	27,47,415	(37,12,656)
22.	National Skills Qualifications Framework (NSQF)-PSSCIVE	MHRD	11,10,407	-	11,10,407	-	11,10,407
23.	E-PG Pathshala	University of Allahabad	(4,02,719)	1,00,000	(3,02,719)	3,25,943	(6,28,662)
24.	Analysis and dissemination of existing NAS Data Strengthening of CCE and school based assessment and development of learning resource (ESD)	UNICEF	-	36,31,797	36,31,797	19,37,625	16,94,172
25.	Partnership for translation and adaptation of UNESCO Publication titled (DTE)	UNESCO	-	4,65,640	4,65,640	4,13,243	52,397
26.	National Integration Module Under (IRD)	IITD	-	1,50,000	1,50,000	81,000	69,000
27.	Nation Yoga Olmpleyard (Ayush)	MHRD	-	25,00,000	25,00,000	25,00,000	-
28.	Swayam Prabha	MHRD	-	10,00,000	10,00,000	27,640	9,72,360
29.	Moocs	MHRD	-	3,04,85,000	3,04,85,000	24,06,926	2,80,78,074
30.	UNESCO (CIET)	UNESCO	-	46,64,316	46,64,316	42,38,488	4,25,828
31.	C-DAC (CIET)	C-DAC	-	4,26,667	4,26,667	75,792	3,50,875
<b>Sub Total</b>			<b>9,03,51,774</b>	<b>11,37,02,062</b>	<b>20,40,53,836</b>	<b>13,77,75,334</b>	<b>6,62,78,502</b>

### Utilisation Certificate for Specific Projects

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

Sd/-

Chief Accounts Officer  
NCERT, New Delhi 110 016

Sd/-

Secretary  
NCERT, New Delhi 110 016

## NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

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

Amount in ₹

1	2	3	4	5	6	7	8
S. No.	Name of Sponsor	Opening Balance as on 1.04.2016		Transactions During the Year 2016-17		Closing balance as on 31.03.2017	
		<i>Credit</i>	<i>Debit</i>	<i>Credit</i>	<i>Debit</i>	<i>Credit</i>	<i>Debit</i>
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 Government Of India

		Amount in ₹	
		Current Year 2016-17	Previous Year 2015-16
A.	Plan grants: Government of India		
	Balance B/F	1,82,06,300	2,14,42,063
	Add: Internal Receipts utilised during the year	2,38,87,240	1,12,05,737
	Add: Receipts during the year	12,60,56,000	20,16,59,000
	<b>Total (a)</b>	<b>16,81,49,540</b>	<b>23,43,06,800</b>
	Less Refunds		
	Less: Utilised for Revenue Expenditure		
	Less: Utilised for Capital Expenditure	16,04,89,506	21,61,00,500
	<b>Total (b)</b>	<b>16,04,89,506</b>	<b>21,61,00,500</b>
	Unutilised carried forward (a-b)	76,60,034	1,82,06,300
B.	UGC grants: Plan		
	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>	-	-
	Unutilised carried forward (c-d)	-	-
C.	<b>Non-Plan Grants: Government of India</b>		
	Balance B/F	1,07,35,788	23,06,53,951
	Add: Internal Receipts utilised during the year	24,28,16,090	1,31,54,50,120
	Receipts during the year	2,14,00,00,000	1,89,21,00,000
	<b>Total (e)</b>	<b>2,39,35,51,878</b>	<b>3,43,82,04,071</b>
	Less: Refunds	-	-
	Less: Utilised for Revenue Expenditure	-	-
	Less: Utilised for Capital Expenditure	2,34,00,32,401	3,42,74,68,283
	<b>Total (f)</b>	<b>2,34,00,32,401</b>	<b>3,42,74,68,283</b>
	<b>Unutilised carried forward (e-f)</b>	<b>5,35,19,477</b>	<b>1,07,35,788</b>
D.	<b>Grants from State Govt.</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>6,11,79,511</b>	<b>2,89,42,088</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 : Fixed Assets (Plan+Non-plan) 2016-17**

**Amount in ₹**

S. No.	Assets Heads	Gross Block				Depreciation for the Year						Net Block	
		Op. Balance on 01.04.2016	Additions during the year	Deductions during the year	As at 31st March 2017 (1+2-3)	Depreciation Opening Balance	Rate of depreciation	Depreciation during the year	Deduction during the year	Deductions/Adjustment	Total Depreciation up to 31.03.2017 (5+7-8)	31.03.2017 (4-10)	31.03.2016
		1	2	3	4	5	6	7	8	9	10		
1.	Land	37,54,36,110.00	-	-	37,54,36,110.00	-	0%	-	-	-	-	37,54,36,110.00	-
2.	Site Development	-	-	-	-	-	0%	-	-	-	-	-	-
3.	Buildings	74,82,96,698.00	2,80,01,045.00	-	77,62,97,743.00	1,49,65,936.00	2%	5,60,021.00	-	-	-	76,07,71,786.00	74,82,96,698.00
4.	Roads and Bridges	-	-	-	-	-	2%	-	-	-	-	-	-
5.	Tubewells and Water Supply	-	-	-	-	-	2%	-	-	-	-	-	-
6.	Sewerage and Drainage	-	-	-	-	-	2%	-	-	-	-	-	-
7.	Electrical Installation and Eqp.	5,04,45,165.00	28,20,431.00	32,63,983.00	5,00,01,613.00	25,22,258.00	5%	(22,176.00)	-	-	-	4,75,01,531.00	5,04,45,165.00
8.	Plant and machinery	91,02,001.00	8,76,649.00	-	99,78,650.00	4,55,100.00	5%	43,832.00	-	-	-	94,79,718.00	91,02,001.00
9.	Scientific and Laboratory Eqp.	30,75,872.00	38,78,375.00	82,779.00	68,71,468.00	2,46,070.00	8%	3,03,648.00	-	-	-	63,21,750.00	30,75,872.00
10.	Office Equipment	1,46,36,525.00	30,99,245.00	2,36,902.00	1,74,98,868.00	10,97,739.00	7.5%	2,14,675.00	-	-	-	1,61,86,454.00	1,46,36,525.00
11.	Audio Visual Equipment	5,39,14,959.00	1,93,90,344.00	-	7,33,05,303.00	40,43,623.00	7.5%	14,54,276.00	-	-	-	6,78,07,404.00	5,39,14,959.00
12.	Computer and Peripherals	2,02,36,090.00	2,77,02,147.00	29,55,950.00	4,49,82,287.00	40,47,222.00	20%	49,49,238.00	-	-	-	3,59,85,827.00	2,02,36,090.00
13.	Furniture, Fixtures and Fittings	5,06,29,583.00	1,12,21,530.00	40,38,227.00	5,78,12,886.00	37,97,219.00	7.5%	5,38,748.00	-	-	-	5,34,76,919.00	5,06,29,583.00
14.	Vehicles	33,85,993.00	-	4,670.00	33,81,323.00	3,38,601.00	10%	-	467.00	-	-	30,43,189.00	33,85,993.00
15.	Lib. Books and Scientific Journals	4,12,88,866.00	1,03,69,644.00	1,07,509.00	5,15,51,001.00	41,28,887.00	10%	10,26,213.00	1.00	-	-	4,63,95,902.00	4,12,88,866.00
16.	Small Value Assets	-	1,94,036.00	-	1,94,036.00	-	100%	1,94,036.00	-	-	-	-	-
	<b>Total (A)</b>	<b>1,37,04,47,862.00</b>	<b>10,75,53,446.00</b>	<b>1,06,90,020.00</b>	<b>1,46,73,11,288.00</b>	<b>3,56,42,655.00</b>		<b>92,62,511.00</b>	<b>468.00</b>	<b>-</b>	<b>4,49,04,698.00</b>	<b>1,42,24,06,590.00</b>	<b>1,37,04,47,862.00</b>

17.	Computer and Peripherals (Gifted Assets and Sponsored projects) Refer Annexure 4 (d) Total (B)	3,44,74,552.00	18,31,627.00	11,749.00	3,62,94,430.00	68,94,910.40	20%	3,63,975.60			72,58,886.00	2,90,35,544.00	3,44,74,552.00
	<b>Total (A+B)</b>	<b>1,40,49,22,414.00</b>	<b>10,93,85,073.00</b>	<b>1,07,01,769.00</b>	<b>1,50,36,05,718.00</b>	<b>4,25,37,565.40</b>		<b>96,26,486.60</b>	<b>468.00</b>		<b>5,21,63,584.00</b>	<b>1,45,14,42,134.00</b>	<b>1,40,49,22,414.00</b>
18.	Capital Work in Progress (C)	-	-	-	-	-		-	-		-	-	-
<b>S. No.</b>	<b>Intangible Assets</b>	<b>Op. Balance</b>	<b>Additions</b>	<b>Deductions</b>	<b>CI Balance</b>	<b>DepOpening Balance</b>		<b>Amortisation for the year</b>	<b>Deductions/ Adjustment</b>	<b>Total Amortization/ Adjustments</b>	<b>31.03.2017</b>	<b>31.03.2016</b>	
19.	Computer Software	-	2,87,000.00	-	2,87,000.00	-	40%	1,14,800.00	-	1,14,800.00	1,72,200.00	-	
20.	E-Journals	-	9,61,606.00	-	9,61,606.00	-	40%	3,84,642.40	-	3,84,642.40	5,76,963.60	-	
21.	Patents	-	-	-	-	-	-	-	-	-	-	-	
	<b>Total - D</b>	<b>-</b>	<b>12,48,606.00</b>	<b>-</b>	<b>12,48,606.00</b>	<b>-</b>	<b>-</b>	<b>4,99,442.40</b>	<b>-</b>	<b>4,99,442.40</b>	<b>7,49,163.60</b>	<b>-</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 : Fixed Assets — Plan Fund (2016-17)**

**Amount in ₹**

S. No.	Assets Heads	Gross Block			Depreciation for the Year					Net Block			
		Open Balance on 01.04.2016	Additions during the year	Deductions during the year	As at 31st March 2017 (1+2-3)	Depreciation Opening Balance	Rate of depreciation	Depreciation during the year	Deduction during the year	Deductions/Adjustment	Total Depreciation up to 31.03.2017 (5+7-8)	31.03.2017 (4-10)	31.03.2016
		1	2	3	4	5	6	7	8	9	10		
1	Land	37,54,36,110.00	-	-	37,54,36,110.00	-	0%	-	-	-	-	37,54,36,110.00	37,54,36,110.00
2	Site Development	-	-	-	-	-	0%	-	-	-	-	-	-
3	Buildings	70,58,26,471.00	2,80,01,045.00	-	73,38,27,516.00	1,41,16,531.00	2%	5,60,021.00	-	-	1,46,76,552.00	71,91,50,964.00	70,58,26,471.00
4	Roads and Bridges	-	-	-	-	-	2%	-	-	-	-	-	-
5	Tubewells and Water Supply	-	-	-	-	-	2%	-	-	-	-	-	-
6	Sewerage and Drainage	-	-	-	-	-	2%	-	-	-	-	-	-
7	Electrical Installation and Eqp.	3,11,64,796.00	22,01,689.00	-	3,33,66,485.00	15,58,239.00	5%	1,10,085.00	-	-	16,68,324.00	3,16,98,161.00	3,11,64,796.00
8	Plant and machinery	2,76,988.00	97,653.00	-	3,74,641.00	13,849.00	5%	4,882.00	-	-	18,731.00	3,55,910.00	2,76,988.00
9	Scientific and Laboratory Eqp.	20,09,530.00	-	82,779.00	19,26,751.00	1,60,763.00	8%	(6,622.00)	-	-	1,54,141.00	17,72,610.00	20,09,530.00
10	Office Equipment	97,95,567.00	6,85,083.00	2,36,902.00	1,02,43,748.00	7,34,668.00	7.5%	33,613.00	-	-	7,68,281.00	94,75,467.00	97,95,567.00
11	Audio Visual Equipment	32,541.00	11,08,970.00	-	11,41,511.00	2,441.00	7.5%	83,173.00	-	-	85,614.00	10,55,897.00	32,541.00
12	Computer and Peripherals	50,45,708.00	1,17,51,227.00	57,607.00	1,67,39,328.00	10,09,145.00	20%	23,38,724.00	-	-	33,47,869.00	1,33,91,459.00	50,45,708.00
13	Furniture, Fixtures and Fittings	3,17,20,495.00	81,76,205.00	553.00	3,98,96,147.00	23,79,038.00	7.5%	6,13,175.00	-	-	29,92,213.00	3,69,03,934.00	3,17,20,495.00
14	Vehicles	33,21,323.00	-	4,670.00	33,16,653.00	3,32,134.00	10%	-	467.00	-	3,31,667.00	29,84,986.00	33,21,323.00
15	Lib. Books and Scientific Journals	4,03,19,756.00	78,74,699.00	1,07,309.00	4,80,87,146.00	40,31,976.00	10%	7,76,739.00	1.00	-	48,08,715.00	4,32,78,431.00	4,03,19,756.00
16	Small Value Assets	-	-	-	-	-	100%	-	-	-	-	-	-
	<b>Total (A)</b>	<b>1,20,49,49,285.00</b>	<b>5,98,96,571.00</b>	<b>4,89,820.00</b>	<b>1,26,43,56,036.00</b>	<b>2,43,38,784.00</b>	-	<b>45,13,790.00</b>	<b>468.00</b>	-	<b>2,88,52,107.00</b>	<b>1,23,55,03,929.00</b>	<b>1,20,49,49,285.00</b>



**NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING**

**Schedule 4b : Fixed Assets — Non-plan Fund (2016-17)**

**Amount in ₹**

S. No.	Assets Heads	Gross Block			As at 31st March 2017 (1+2-3)	Depreciation for the Year					Net Block		
		Op. Balance on 01.04.2016	Additions during the year	Deductions during the year		Depreciation Opening Balance	Rate of depreciation	Depreciation during the year	Deduction during the year	Deductions/Adjustment	Total Depreciation up to 31.03.2017 (5+7-8)	31.03.2017 (4-10)	31.03.2016
1.	Land	-	2	3	4	5	6	7	8	9	10	-	-
2.	Site Development	-	-	-	-	-	0%	-	-	-	-	-	-
3.	Buildings	4,24,70,227.00	-	-	4,24,70,227.00	8,49,405.00	2%	-	-	-	8,49,405.00	4,16,20,822.00	4,24,70,227.00
4.	Roads and Bridges	-	-	-	-	-	2%	-	-	-	-	-	-
5.	Tubewells and Water Supply	-	-	-	-	-	2%	-	-	-	-	-	-
6.	Sewerage and Drainage	-	-	-	-	-	2%	-	-	-	-	-	-
7.	Electrical Installation and Equip.	1,92,80,369.00	6,18,742.00	32,63,983.00	1,66,35,128.00	9,64,019.00	5%	(1,32,261.00)	-	-	8,31,758.00	1,58,03,370.00	1,92,80,369.00
8.	Plant and machinery	88,25,013.00	7,78,996.00	-	96,04,009.00	4,41,251.00	5%	38,950.00	-	-	4,80,201.00	91,23,808.00	88,25,013.00
9.	Scientific and Laboratory Equip.	10,66,342.00	38,78,375.00	-	49,44,717.00	85,307.00	8%	3,10,270.00	-	-	3,95,577.00	45,49,140.00	10,66,342.00
10.	Office Equipment	48,40,958.00	24,14,162.00	-	72,55,120.00	3,63,071.00	7.5%	1,81,062.00	-	-	5,44,133.00	67,10,987.00	48,40,958.00
11.	Audio Visual Equipment	5,38,82,418.00	1,82,81,374.00	-	7,21,63,792.00	40,41,182.00	7.5%	13,71,103.00	-	-	54,12,285.00	6,67,51,507.00	5,38,82,418.00
12.	Computer and Peripherals	1,51,90,382.00	1,59,50,920.00	28,98,343.00	2,82,42,959.00	30,38,077.00	20%	26,10,514.00	-	-	56,48,591.00	2,25,94,368.00	1,51,90,382.00
13.	Furniture, Fixtures and Fittings	1,89,09,088.00	30,45,325.00	40,37,674.00	1,79,16,739.00	14,18,181.00	7.5%	(74,427.00)	-	-	13,43,754.00	1,65,72,985.00	1,89,09,088.00
14.	Vehicles	64,670.00	-	-	64,670.00	6,467.00	10%	-	-	-	6,467.00	58,203.00	64,670.00
15.	Lib. Books and Scientific Journals	9,69,110.00	24,94,945.00	200.00	34,63,855.00	96,911.00	10%	2,49,474.00	-	-	3,46,385.00	31,17,470.00	9,69,110.00

16.	Small Value Assets	-	1,94,036.00	-	1,94,036.00	-	100%	-	1,94,036.00	-	-	-	-
	Total (A)	16,54,98,577.00	4,76,56,875.00	1,02,00,200.00	20,29,55,252.00	1,13,03,871.00			47,48,721.00	-	-	18,69,02,660.00	16,54,98,577.00
17.	Computer and Peripherals (Gifted Assets and Sponsored projects) Refer Annexure 4 (d) Total (B)	-	-	-	-	-	20%	-	-	-	-	-	-
	<b>Total (A+B)</b>	<b>16,54,98,577.00</b>	<b>4,76,56,875.00</b>	<b>1,02,00,200.00</b>	<b>20,29,55,252.00</b>	<b>1,13,03,871.00</b>			<b>47,48,721.00</b>	<b>-</b>	<b>-</b>	<b>18,69,02,660.00</b>	<b>16,54,98,577.00</b>
18	Capital Work in Progress (C)	-	-	-	-	-			-	-	-	-	-

S. No.	Intangible Assets	Opening Balance	Additions	Deductions	CI Balance	Depreciation opening Balance		Amortisation for the year	Deductions/Adjustment	Total Amortisation / Adjustments	31.03.2017	31.03.2016
19.	Computer Software	-	2,87,000.00	-	2,87,000.00	-	40%	1,14,800.00	-	1,14,800.00	1,72,200.00	-
20.	E-Journals	-	9,61,606.00	-	9,61,606.00	-	40%	3,84,642.40	-	3,84,642.40	5,76,963.60	-
21.	Patents	-	-	-	-	-	-	-	-	-	-	-
	<b>Total - d</b>	<b>-</b>	<b>12,48,606.00</b>	<b>-</b>	<b>12,48,606.00</b>	<b>-</b>	<b>-</b>	<b>4,99,442.40</b>	<b>-</b>	<b>4,99,442.40</b>	<b>7,49,163.60</b>	<b>-</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 : Plan**

S. No.	Assets Heads	Gross Block			Depreciation for the Year			Amount in ₹			
		Op. Balance 01.04.2016	Additions	Deductions	Cl. Balance	Dep. Opening Balance	Depreciation for the year	Deductions/ Adjustment	Total Depreciation	31.03.2017	31.03.2016
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

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**NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING**

**Schedule 4d : Others (Gifted/Sponsored)**

S. No.	Assets Heads	Gross Block					Reduced by 20% of Column No. 4	Amount in ₹	
		Op. Balance on 1.04.2016	Additions during the year	Deductions during the year	As at 31st March 2017 (1+2-3)	31.03.2017 (4-5)		31.03.2016	
1	Assets acquired out of Specific Grants and Gifted Assets	3,44,74,552.00	18,31,627.00	11,749.00	3,62,94,430.00	72,58,886.00	2,90,35,544.00	3,44,74,552.00	3,44,74,552.00
	<b>Total (A)</b>	<b>3,44,74,552.00</b>	<b>18,31,627.00</b>	<b>11,749.00</b>	<b>3,62,94,430.00</b>	<b>72,58,886.00</b>	<b>2,90,35,544.00</b>	<b>3,44,74,552.00</b>	<b>3,44,74,552.00</b>
2	Capital Work in Progress (B)	-	-	-	-	-	-	-	-
3	<b>Grand Total (A+B)</b>	<b>3,44,74,552.00</b>	<b>18,31,627.00</b>	<b>11,749.00</b>	<b>3,62,94,430.00</b>	<b>72,58,886.00</b>	<b>2,90,35,544.00</b>	<b>3,44,74,552.00</b>	<b>3,44,74,552.00</b>

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

Sd/-  
Secretary  
NCERT, New Delhi - 110 016

## NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

### Schedule 5 : Investment from Earmarked/Endowment Funds

		Amount in ₹	
S. No.		Current Year 2016-17	Previous Year 2015-16
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 2016-17	Previous Year 2015-16
1.		-	-
2.		-	-
3.		-	-
4.		-	-
5.	Endowment Fund Investments	-	-
		-	-

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

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

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

## NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

### Schedule 6 : Investment – Others

	Amount in ₹	
	Current Year 2016-17	Previous Year 2015-16
1. In Central Government Securities	-	-
2. In State Government Securities	-	-
3. Other approved Securities	-	-
4. Shares	-	-
5. Debentures and Bonds created out of GPF	8,60,00,000	8,60,00,000
6. Others (to be specified)	-	-
(a) Long Term Deposits created out of GPF	97,83,02,306	99,83,02,306
(b) Short Term Deposits	4,54,68,00,000	3,83,00,00,000
<b>Total</b>	<b>5,61,11,02,306</b>	<b>4,91,43,02,306</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 7 : Current Assets

		Amount in ₹	
		Current Year 2016-17	Previous Year 2015-16
<b>1</b>	<b>Stock</b>		
	(a) Store - Printing paper	-	-
	(b) Loose Tools	-	-
	(c) Publications:	96,10,62,099	1,31,03,24,256
	(d) Laboratory chemicals, consumable and glass ware	-	-
	(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	54,29,770	54,29,770
	(b) Others	1,23,57,130	58,37,350
<b>3</b>	<b>Cash and Bank Balances</b>		
	(a) With Scheduled banks:		
	In Current Account	-	-
	In Term Deposit Accounts	-	-
	In Savings Accounts	82,73,51,610	88,78,06,703
	(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>1,80,62,00,609</b>	<b>2,20,93,98,079</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

## Annexure A

Amount in ₹

### I. Savings Bank Accounts

1. Grants from UGC A/c	
2. University Receipts A/c	
3. Scholarship A/c	
4. Academic Receipts A/c	
5. Development (plan) A/c	
6. Combined Entrance Exams (CBT) A/c	
7. UGC Plan Fellowship A/c	
8. Corpus Fund A/c (EMF)	
9. Sponsored Projects Fund A/c	
10. Sponsored Fellowship A/c	
11. Endowment and Chair A/c (EMF)	
12. UGC JRF Fellowship (EMF)	
13. HBA Fund A/c	
14. Conveyance A/c (EMF)	
15. UGC Rajiv Gandhi National Fellowship (EMF)	
16. Academic Development Fund A/c	
17. Deposit A/c	82,73,51,610
18. Student Fund A/c	
19. Student Aid Fund A/c	
20. Plan Grants for specific schemes	

### II. Current Account

### III. Term Deposits with Scheduled Banks

<b>Total</b>	<b>82,73,51,610</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 2016-17	Previous Year 2015-16
1	<b>Advances to employees: (Non-interest bearing)</b>		
	(a) Salary	-	-
	(b) Festival	-	-
	(c) Medical Advance	-	1,80,000
	(d) Others	2,20,502	2,56,437
2	<b>Long Term Advances to employees (Interest bearing)</b>		
	(a) Vehicle Loan	33,09,866	37,40,070
	(b) Home Loan	33,94,534	48,86,364
	(c) Computer	25,67,015	33,67,419
3	<b>Advances and other amounts recoverable in cash or in kind or for value to be received</b>		
	(a) On Capital Accounts	-	-
	(b) to Suppliers	-	-
	(c) Others	22,73,139	29,52,025
4	<b>Prepaid Expenses</b>		
	(a) Insurance	-	-
	(b) Other Expenses	78,90,186	15,89,009
5	<b>Deposits</b>		
	(a) Telephone	-	-
	(b) Lease Rent	-	-
	(c) Electricity	-	-
	(d) AICTE (Not Applicable)	-	-
	(e) Others	47,92,07,513	45,17,18,703
6	<b>Income Accrued</b>		
	(a) On Investments from Earmarked/Endowment Funds	-	-
	(b) On Investments–Others	5,69,14,246	12,21,66,554
	(c) On Loans and Advances	18,93,718	9,20,424
	(d) Others (includes income due unrealised)	9,14,992	9,14,992
7	<b>Other - Current assets receivable from UGC/ sponsored projects</b>		
	(a) Debit balances in Sponsored Projects	63,46,849	63,46,849
	(b) Debit balances in Sponsored Fellowships and Scholarships	(58,29,688)	(51,22,454)
	(c) Grants Receivable	-	-
	(d) Other receivables from UGC	-	-
8	<b>Claims receivable</b>	22,65,81,131	22,65,81,131
<b>TOTAL</b>		<b>78,56,84,003</b>	<b>82,04,97,523</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 a : Debtors in R/O Sponsored Projects

Amount in ₹

S. No.	Name of the Project	Sponsoring Agency	Opening Balance as on 01.04.2016	Receipts/ Recoveries during the year	Refunds	Total	Expenditure during the year	Closing Balance as on 31.03.2017
		1	2	3	4	5 (2+3+4)	6	7 (5-6)
1.	Meeting of the working group on formulation of design for the national component of DPEP	MHRD	2,193.00	-	-	2,193.00	-	2,193.00
2.	Development of Teaching Learning Material of NFE in Hindi (1995-96)	MHRD	1,91,100.00	-	-	1,91,100.00	-	1,91,100.00
3.	Finance Assistance for Conducting Scost Training Programmes for Teachers at PSSCIVE	MHRD	4,584.00	-	-	4,584.00	-	4,584.00
4.	Production of ETV Programme for telecast on DD III freedom channel during 1996-97 (CIET)	MHRD	4,44,600.00	-	-	4,44,600.00	-	4,44,600.00
5.	Insat Programme for CIET	MHRD	2,49,395.00	-	-	2,49,395.00	-	2,49,395.00
<b>Total :</b>			<b>8,91,872.00</b>	<b>-</b>	<b>-</b>	<b>8,91,872.00</b>	<b>-</b>	<b>8,91,872.00</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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*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**

**B. Income and Expenditure account for the period 01.04.2016 To 31.03.2017**

Particulars	Schedule	Amount in ₹	
		Current Year 2016-17	Previous Year 2015-16
<b>INCOME</b>			
Academic Receipts	9	2,42,85,937	2,96,45,748
Grants/Subsidies	10	2,26,72,03,528	2,09,44,39,196
Income from Investments	11	28,05,77,836	37,13,05,702
Interest earned	12	3,70,83,291	1,84,23,741
Other Income	13	2,13,13,19,960	2,43,35,70,107
Prior Period Income	14	18,99,652	13,88,694
<b>TOTAL (A)</b>		<b>4,74,2370,204</b>	<b>4,94,87,73,188</b>
<b>EXPENDITURE</b>			
Staff Payments and Benefits(Establishment expenses)	15	2,16,52,46,242	1,09,35,05,142
Academic Expenses	16	1,69,52,70,905	1,22,93,06,959
Administrative and General Expenses	17	33,36,70,280	32,48,21,839
Transportation Expenses	18	42,86,499	23,88,107
Repairs and Maintenance	19	30,36,65,392	22,57,66,953
Finance costs	20	17,544	-
Other Expenses	21	-	-
Prior Period Expenses	22	-	-
Depreciation	4	5,26,63,026	4,71,29,688
<b>TOTAL (B)</b>		<b>4,55,48,19,888</b>	<b>2,92,29,18,688</b>
Balance being excess of Income over Expenditure (A-B)		18,75,50,316	2,02,58,54,500
Transfer to / from Designated Fund		-	-
Building fund		-	-
Others (specify)		-	-
<b>Balance Being Surplus (Deficit) Carried to Capital Fund</b>		<b>18,75,50,316</b>	<b>2,02,58,54,500</b>
SIGNIFICANT ACCOUNTING POLICIES	23		
CONTIGENT LIABILITIES AND NOTES TO ACCOUNTS	24		

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NCERT, New Delhi - 110 016

## NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

### Schedule 9 : Academic Receipts

Amount in ₹

	Current Year 2016-17	Previous Year 2015-16
<b>FEES FROM STUDENTS</b>		
<b>Academic</b>		
1. Tution Fees	88,35,888	67,58,340
2. Admission fees	9,38,255	10,69,356
3. Enrolment fees	85,700	1,400
4. Library Admission Fee	1,96,430	1,99,180
5. Laboratory fees	-	4,62,050
6. Art and craft fee	-	-
7. Registration fee	(95,702)	8,37,836
8. Syllabus fee	-	18,440
<b>Total (A)</b>	<b>99,60,571</b>	<b>93,46,602</b>
<b>Examinations</b>		
1. Admission Test fee	-	-
2. Annual Examination fees	1,07,580	25,750
3. Mark sheet, certificate fee	-	-
4. Entrance examination fee	-	-
<b>Total (B)</b>	<b>1,07,580</b>	<b>25,750</b>
<b>Other Fees</b>		
1. Identity card fees	70,600	59,270
2. Fine/Misc. fee/other fees	45,93,382	1,22,32,360
3. Medical fees	1,13,050	1,99,900
4. Transportation fee	-	-
5. Computer lab development fees	-	412,750
6. Hostel fees	644,025	5,05,114
<b>Total (C)</b>	<b>54,21,057</b>	<b>1,34,09,394</b>
<b>Sale of Publications</b>		
1. Sale of admission forms	54,660	88,700
2. Sale of syllabus and question paper, etc.	-	-
3. Sale of prospectus including admission forms	-	-
<b>Total (D)</b>	<b>54,660</b>	<b>88,700</b>
<b>Other Academic Receipts</b>		
1. Registration fee for workshops, programmes	-	-
2. Registration fees (academic staff college)	-	26,714
3. Licence fees towards science kits	87,42,069	67,48,588
<b>Total (E)</b>	<b>87,42,069</b>	<b>67,75,302</b>
<b>Grand Total (A+B+C+D+E)</b>	<b>2,42,85,937</b>	<b>2,96,45,748</b>

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**NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING**

**Schedule 10 : Grants / Subsidies (Irrecoverable Grants Received) : 2016-17**

Particulars	Plan		Total Plan	Non-Plan UGC/ GOI	Current Year 2016-17	Previous Year 2015-16
	Govt. of India	UGC				
	Plan	Specific Schemes				
Balance B/F	-	-	-	-	-	-
Add: Receipts during the year	12,60,56,000	-	12,60,56,000	2,14,11,47,528	2,09,44,39,196	
<b>Total</b>	<b>12,60,56,000</b>		<b>12,60,56,000</b>	<b>2,14,11,47,528</b>	<b>2,09,44,39,196</b>	
Less: Refund to UGC	-	-	-	-	-	-
Balance	12,60,56,000	-	12,60,56,000	2,14,11,47,528	2,09,44,39,196	
Less: Utilised for Capital Expenditure ( A )	-	-	-	-	-	-
<b>Balance</b>	<b>12,60,56,000</b>		<b>12,60,56,000</b>	<b>2,14,11,47,528</b>	<b>2,09,44,39,196</b>	
Less: Untilsed for Revenue Expenditure ( B )	-	-	-	-	-	-
<b>Balance C/F (C)</b>	<b>12,60,56,000</b>		<b>12,60,56,000</b>	<b>2,14,11,47,528</b>	<b>2,09,44,39,196</b>	

Amount in ₹

- A. Appears as addition to Capital Fund as well as additions to Fixed Assets during the year  
 B. Appears as income in the Income and Expenditure Account.  
 C. (1) Appears under Current Liabilities in the Balance Sheet and will become the opening balance next year  
 (2) Represented by Bank balances, Investments and Advances on the assets side.

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

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**NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING**

**Schedule 11 : Income from Investments**

Earmarked/ Endowment Funds

Other Investments

S. No.	Particulars	Earmarked/ Endowment Funds			Other Investments		Amount in ₹
		Current Year 2016-17	Previous Year 2015-16	Current Year 2016-17	Previous Year 2015-16		
1.	Interest						
	On Government Securities	-	-	(39,52,204.00)	67,14,690.00		
	Other Bonds/Debentures	-	-	-	-		
2.	Interest on Term Deposits						
	Long Term	-	-	12,37,87,309.00	9,50,91,566.00		
	Short Term	-	-	15,89,60,971.00	25,15,18,289.00		
3.	Income accrued but not due on Term Deposits/Interest bearing advances to employees	-	-	9,73,294.00	9,20,424.00		
4.	Interest on Saving Bank Accounts	-	-	-	-		
5.	Others (Specify)	-	-				
	Intt. on Loans and Adv.			6,41,343.00	1,57,96,874.00		
	Interest on Bank Guarantee			1,67,123.00	12,63,859.00		
	<b>Total</b>	-	-	<b>28,05,77,836.00</b>	<b>37,13,05,702.00</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 2016-17	Previous Year 2015-16
1.	On Savings Accounts with scheduled banks	3,70,83,291	1,84,23,741
2.	On Loans	-	
	(a) Employees/ Staff	-	-
	(b) Others	-	-
3.	On Debtors and Other Receivables	-	-
	<b>Total</b>	<b>3,70,83,291</b>	<b>1,84,23,741</b>

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## NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

### Schedule 13 : Other Income

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

Amount in ₹

A.	<b>Income from Land and Buildings</b>	<b>Current Year 2016-17</b>	<b>Previous Year 2015-16</b>
	1. Hostel Room rent	-	-
	2. License Fee	-	-
	3. Hire Charges of Auditorium/Play ground/Convention Centre, etc.	-	-
	4. Electricity charges recovered	-	-
	5. Water Charges recovered	-	-
	<b>Total</b>	-	-
B.	Sale of Institute's Publications	1,92,29,60,782	2,17,64,75,053
C.	Income from holding events	-	-
	1. Gross Receipts from annual function/sports carnival	-	-
	Less: Direct Expenditure incurred on the annual function/ sports carnival	-	-
	2. Gross Receipts from fetes	-	-
	Less: Direct Expenditure incurred on the fetes	-	-
	3. Gross Receipts for educational tours	-	-
	Less: Direct expenditure incurred on the tours	-	-
	4. Others(to be specified and separately disclosed)	-	-
	Total	1,92,29,60,782	2,17,64,75,053
D	Others	-	-
	1. Income from consultancy	-	-
	2. RTI Fees	16,330	11,631
	3. Income from Royalty	15,14,87,622	19,41,83,557
	4. Sale of application form (recruitment)	-	-
	5. Misc. receipts (Sale of tender form , waste paper, etc.)	-	-
	6. Profit on Sale/disposal of Assets	-	-
	(a) Owned Assets	-	-
	(b) Assets received free of cost	-	-
	7. Grants/Donations from Institutions, Welfare Bodies and International Organizations	-	-
	8. Others:	-	-
	Income From Investment on Properties	2,06,48,305	1,92,33,470
	Leave Salary and Pension Contribution	17,65,654	10,17,596
	CGHS Contribution	49,87,832	49,69,225
	Death Relief Scheme (DRS)	2,81,682	2,98,216
	Miscellaneous Receipts	2,91,71,753	3,73,81,359
	<b>Total</b>	<b>20,83,59,178</b>	<b>25,70,95,054</b>
	<b>Grand Total (A+B+C+D)</b>	<b>2,13,13,19,960</b>	<b>2,43,35,70,107</b>

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## NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

### Schedule 14 : Prior Period Income

Amount in ₹

Particulars	Current Year 2016-17	Previous Year 2015-16
1. Academic Receipts	-	-
2. Income from Investments	-	-
3. Interest earned	-	-
4. Other Income	18,99,652.00	13,88,694.00
<b>Total</b>	<b>18,99,652.00</b>	<b>13,88,694.00</b>

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**NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING**

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

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

Particulars	Current Year 2016-17		Total	Previous Year 2015-16		Total
	Plan	Non-Plan		Plan	Non-Plan	
(a) Salaries and Wages	-	1,15,40,46,113	1,15,40,46,113	-	1,09,81,80,721	1,09,81,80,721
(b) Allowances and Bonus	-	7,20,47,527	7,20,47,527	-	5,80,24,009	5,80,24,009
(c) Contribution to Provident Fund	-	-	-	-	-	-
(d) Contribution to Other Fund (specify)	-	2,04,23,607	2,04,23,607	-	93,43,489	93,43,489
(e) Staff Welfare Expenses	-	13,72,270	13,72,270	-	17,02,373	17,02,373
(f) Retirement and Terminal Benefits	-	90,84,41,898	90,84,41,898	-	(10,37,33,665)	(10,37,33,665)
(g) LTC facility (Outstanding)	-	(78,064)	(78,064)	-	(1,39,782)	(1,39,782)
(h) Medical facility (Outstanding)	-	11,22,346	11,22,346	-	(36,361)	(36,361)
(i) Children Education Allowance	-	-	-	-	-	-
(j) Honorarium	-	-	-	-	-	-
(k) Other (specify)						
Death Relief Scheme (DRS)	-	2,12,733	2,12,733	-	2,81,696	2,81,696
CGHS	-	79,15,803	79,15,803	-	2,96,38,688	2,96,38,688
DLIS	-	-	-	-	5,22,649	5,22,649
LSPC	-	16,734	16,734	-	-	-
Festival Expenses	-	(2,74,725)	(2,74,725)	-	(2,78,675)	(2,78,675)
<b>Total</b>	<b>-</b>	<b>2,16,52,46,242</b>	<b>2,16,52,46,242</b>	<b>-</b>	<b>1,09,35,05,142</b>	<b>1,09,35,05,142</b>

Amount in ₹

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

**NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING**

**Schedule 15a : Employees Retirement And Terminal Benefits**

Particulars	Amount in ₹			
	Pension	Gratuity	Leave Encashment	Total
Opening Balance as on 01.04.2016				-
Addition : Capitalized Received from other Organisations	-	-	-	-
<b>Total (a)</b>	-	-	-	-
Less : Actual Payment during the Year (b)	80,21,03,670	12,71,10,261	-	92,92,13,931
Balance Available on 31.03.2017 c (a-b)	(80,21,03,670)	(12,71,10,261)	-	(92,92,13,931)
Provision required on 31.03.2017 as per Actuarial Valuation (d)	12,87,79,217	(10,14,94,348)	(4,72,05,979)	(1,99,21,110)
A. Provision to be made in the Current Year 2016-17 (d-c)	93,08,82,887	2,56,15,913	(4,72,05,979)	90,92,92,821
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>93,08,82,887</b>	<b>2,56,15,913</b>	<b>(4,72,05,979)</b>	<b>90,92,92,821</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 31/3.

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**NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING**

**Schedule 16 : Academic Expenses**

Amount in ₹

	Current Year 2016-17			Previous Year 2015-16		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
(a) Laboratory expenses		7,54,785	7,54,785		10,59,620	10,59,620
(b) Field work/ Participation in Conferences		6,67,171	6,67,171		3,44,797	3,44,797
(c) Expenses on Seminars / Workshops	45,96,30,657	18,58,21,540	64,54,52,197	13,28,47,438	18,03,65,507	31,32,12,945
(d) Payment to visiting faculty		-	-		-	-
(e) Examination		-	-		-	-
(f) Student Welfare expenses		5,30,261	5,30,261		-	-
(g) Admission expenses		-	-		-	-
(h) Convocation expenses		-	-		-	-
(i) *Publications		1,03,79,17,510	1,03,79,17,510		91,16,24,152	91,16,24,152
(j) Stipend / means-cum-merit scholarship		-	-		-	-
(k) Subscription Expenses		-	-		-	-
(l) Others (specify)		99,48,981	99,48,981		30,65,445	30,65,445
<b>Total</b>	<b>45,96,30,657</b>	<b>1,23,56,40,248</b>	<b>1,69,52,70,905</b>	<b>13,28,47,438</b>	<b>1,09,64,59,521</b>	<b>1,22,93,06,959</b>

\*Publication (includes increase in stock of science kits)

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**NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING**

**Schedule 17 : Administrative and General Expenses**

Amount in ₹

	Current Year 2016-17			Previous Year 2015-16		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
<b>A Infrastructure</b>						
(a) Electricity and Power		66,53,396.00	66,53,396.00	-	2,83,86,065.00	2,83,86,065.00
(b) Water Charges		6,86,68,839.00	6,86,68,839.00	-	3,96,12,782.00	3,96,12,782.00
(c) Insurance		8,076.00	8,076.00	-	1,58,297.00	1,58,297.00
(d) Rent, Rates and Taxes (including property tax)		6,84,66,590.00	6,84,66,590.00	-	8,88,06,215.00	8,88,06,215.00
<b>B Communication</b>						
(e) Postage and Stationery		17,41,094.00	17,41,094.00	-	24,09,774.00	24,09,774.00
(f) Telephone, Fax and Internet Charges		44,44,663.00	44,44,663.00	-	38,98,137.00	38,98,137.00
<b>C Others</b>		-	-		-	
(g) Printing and Stationery (consumption)		20,03,271.00	20,03,271.00	-	49,93,977.00	49,93,977.00
(h) Travelling and Conveyance Expenses		(11,69,105.00)	(11,69,105.00)	-	5,59,195.00	5,59,195.00
(i) Hospitality		4,08,701.00	4,08,701.00	-	(31,74,071.00)	(31,74,071.00)
(j) Auditors Remuneration		13,00,000.00	13,00,000.00	-	7,59,130.00	7,59,130.00
(k) Professional Charges		15,04,872.00	15,04,872.00	-	12,15,355.00	12,15,355.00
(l) Advertisement and Publicity		43,29,720.00	43,29,720.00	-	24,20,100.00	24,20,100.00
(m) Magazines and Journals		11,74,473.00	11,74,473.00	-	43,41,569.00	43,41,569.00
(n) Others		17,41,35,690.00	17,41,35,690.00	-	15,04,35,313.86	15,04,35,313.86
<b>Total</b>	-	<b>33,36,70,280.00</b>	<b>33,36,70,280.00</b>	-	<b>32,48,21,838.86</b>	<b>32,48,21,838.86</b>

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**NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING**

**Schedule 18 : Transportation Expenses**

Amount in ₹

Particulars	Current Year 2016-17			Previous Year 2015-16		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
1. Vehicles (owned by Institution)						
(a) Running expenses	-	5,39,370.00	5,39,370.00	-	5,44,179.00	5,44,179.00
(b) Repairs and Maintenance	-	4,26,596.00	4,26,596.00	-	4,52,497.00	4,52,497.00
(c) Insurance expenses	-	1,82,836.00	1,82,836.00	-	-	-
2. Vehicles taken on rent/lease						
(a) Rent/lease expenses	-	-	-	-	-	-
3. Vehicle (taxi) hiring expenses	-	31,37,697.00	31,37,697.00	-	13,91,431.00	13,91,431.00
<b>Total</b>	-	<b>42,86,499.00</b>	<b>42,86,499.00</b>	-	<b>23,88,107.00</b>	<b>23,88,107.00</b>

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**NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING**

**Schedule 19 : Repairs and Maintenance**

Amount in ₹

Particulars	Current Year 2016-17			Previous Year 2015-16		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
(a) Buildings	-	29,67,61,931	29,67,61,931		17,50,12,209	17,50,12,209
(b) Furniture and Fixtures	-	(15,000)	(15,000)		4,71,06,477	4,71,06,477
(c) Plant and Machinery	-	-	-		-	-
(d) Office Equipment	-	-	-		-	-
(e) Computers	-	6,28,330	6,28,330		22,13,360	22,13,360
(f) Laboratory and Scientific equipment	-	-	-		-	-
(g) Audio Visual equipment	-	-	-		-	-
(h) Cleaning Material and Services	-	-	-		-	-
(i) Book binding charges	-	8,39,866	8,39,866		14,34,907	14,34,907
(j) Gardening	-	-	-		-	-
(k) Estate Maintenance	-	-	-		-	-
(l) Others (specify)	-	54,50,265	54,50,265		-	-
<b>Total</b>	-	<b>30,36,65,392</b>	<b>30,36,65,392</b>	-	<b>22,57,66,953</b>	<b>22,57,66,953</b>

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**NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING**

**Schedule 20 : Finance Costs**

Particulars	Current Year 2016-17			Previous Year 2015-16		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
(a) Bank Charges	17,544			-	-	-
(b) Others (specify)	-	-	-	-	-	-
<b>Total</b>	<b>17,544</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Amount in ₹

Note:-

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

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

Sd/-  
Secretary  
NCERT, New Delhi - 110 016

**NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING**

**Schedule 21 : Other Expenses**

Amount in ₹

	Particulars	Current Year 2016-17			Previous Year 2015-16		
		Plan	Non-Plan	Total	Plan	Non-Plan	Total
(a)	Provision for Bad and Doubtful Debts/Advances	-	-	-	-	-	-
(b)	Irrecoverable Balances Written-off	-	-	-	-	-	-
(c)	Grants/Subsidies to other Institutions/organisations	-	-	-	-	-	-
(d)	Others (specify)	-	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-	-

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

**NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING**

**Schedule 22 : Prior Period Expenses**

Amount in ₹

Particulars	Current Year 2016-17			Previous Year 2015-16		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
1 Establishment Expenses	-	-	-	-	-	-
2 Academic Expenses	-	-	-	-	-	-
3 Administrative Expenses	-	-	-	-	-	-
4 Transportation Expenses	-	-	-	-	-	-
5 Repairs and Maintenance	-	-	-	-	-	-
6 Other Expenses	-	-	-	-	-	-
<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**  
**C. Receipts and Payment Account for the Year Ended 31.3.2017**

	<b>Receipts</b>	<b>Current Year 2016-17</b>	<b>Previous Year 2015-16</b>	<b>Payments</b>	<b>Current Year 2016-17</b>	<b>Previous Year 2015-16</b>
1.	Opening Balances			1. Expenses		
(a)	Cash Balances		-	a) Establishment Expenses	2,13,84,84,446	1,89,94,20,800
(b)	Bank Balances		-	b) Academic Expenses	1,28,31,88,490	1,01,03,74,175
(i)	In current accounts		-	c) Administrative Expenses	35,11,51,194	31,20,70,379
(ii)	In Deposit accounts		-	d) Transportation Expenses	89,67,307	60,21,264
(iii)	Savings accounts	88,78,06,703	36,85,93,425	e) Repairs and Maintenance Expenses	40,48,81,366	29,81,04,991
				f) Prior Period Expenses	-	-
2	Grants Received					
(a)	From Government of India	2,26,60,56,000	2,09,37,59,000	2. Payments against Earmarked/Endowment Funds	-	-
(b)	From State Government of India	-	-			
(c)	From Other Sources (Amount reimbursed from UNFPA/AEP)	1,21,89,690	1,28,06,592	3. Payments against Sponsored Projects/Schemes	13,77,75,334	12,39,04,376
	(Grants for capital and revenue exp/ to be shown separately if available)		-			
				4. Payments against Sponsored Fellowships/Scholarships	87,05,785	82,61,785

3.	Academic Receipts	2,42,85,937	2,96,45,748				
					5. Investments and Deposits made:	-	-
4.	Receipts against Earmarked/Endowment Funds		-		a) Out of Earmarked/Endowments Funds	-	-
					b) Out of own funds (Investments- Others)	-	-
5.	Receipts against Sponsored Projects/ Schemes	11,37,02,062	15,28,11,171			-	-
					6. Term Deposits with Scheduled Banks	5,11,68,00,000	4,32,00,00,000
6.	Receipts against sponsored Fellowships and Scholarships	-	-				
					7. Expenditure on Fixed Assets and Capital Works-in-Progress:	-	-
7.	Income on Investments:				a) Fixed Assets	4,61,85,581	7,47,63,339
(a)	Earmarked /Endowment funds		-		b) Capital Work-in-Progress	-	-
(b)	Other Investments	9,70,87,414	10,82,29,413				
					8. Other Payments including statutory payments	33,20,02,075	35,25,10,442
8.	Interest received on						
(a)	Bank Deposits	24,69,60,970	24,54,33,551		9. Refunds of Grants	-	-
(b)	Loans and Advances	25,40,995	1,84,69,327				
(c)	Savings Bank Accounts	3,70,83,291	1,84,23,741		10. Deposits and Advances	6,03,59,649	6,09,16,331
(d)	Bank Guarantees	1,67,123	12,63,859				

9.	Investments encashed		-	11. Other Payments	3,15,38,62,476	4,17,16,64,368
10.	Term Deposits with Scheduled Banks encashed	4,42,42,63,738	3,53,58,57,975	12. Closing balances:		-
				a) Cash in hand		-
11.	Other Income (Including Prior Period income)	2,15,59,68,257	2,37,85,31,103	b) Bank Balances		-
				In Current Accounts		-
12.	Deposits and Advances	7,29,10,934	4,96,37,817	In Savings Accounts	82,73,51,610	88,78,06,703
				In Deposit Accounts		-
13.	Miscellaneous Receipts including Statutory Receipts	35,16,50,461	32,49,05,886			
14.	Any Other Receipts	3,17,70,41,738	4,18,74,50,345			
	<b>Total</b>	<b>13,86,97,15,313</b>	<b>13,52,58,18,953</b>	<b>Total</b>	<b>13,86,97,15,313</b>	<b>13,52,58,18,953</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 at 31 March 2017**

<b>Liabilities</b>	<b>Amount 2016-17</b>	<b>Amount 2015-16</b>	<b>Assets</b>	<b>Amount 2016-17</b>	<b>Amount 2015-16</b>
<b>GPF</b>					
Opening Balance	1,07,19,09,077	99,67,02,496	Investment	1,06,43,02,306	1,08,43,02,306
Less: Subscription for March 2016	-		Intt. Accrued as on 31/03/2017	5,69,14,246	3,41,66,555
Add: Subscription in the year	19,58,37,029	19,81,76,139	Intt. Accrued as on 31/03/2017		
Add: Sub. for March 2017	-		Subs. Due for March 2017:		
Add: Interest Credited	8,75,99,110	8,48,16,637	GPF	-	-
Less: Advance/Withdrawal	16,39,84,258	20,77,86,195	CPF	-	-
Closing Balance	1,19,13,60,958	1,07,19,09,077	Council Contribution due to CPF	-	-
			NPS-II	-	-
			Excess of Expenditure over Income		
			Opening Balance :		
			Tax recovered from interest on Investments		
			Pending refund from Income Tax Department		
<b>CPF</b>					
Opening Balance	69,00,200	1,24,19,953			
Less: Subscription for March 2016	-				
Add: Subscription in the year	6,66,700	7,90,920			
Add: Sub. for March 2017	-				

Add: Interest Credited	5,34,020	7,49,273		
Less: Advance/Withdrawal	50,37,226	70,59,946		
Closing Balance	30,63,694	69,00,200	Cash at Bank	12,33,27,235
			Bank Balance	(-2,12,42,424)
<b>NPS TIER-II Account</b>				
Opening Balance	-			
Less: Subscription for March 2016	-			
Add: Subscription in the year	-			
Add: Sub. for March 2017	-			
Add: Interest Credited	-			
Less: Advance/Withdrawal	-			
Closing Balance	-			
<b>Surplus/(Deficit) :</b>				
Opening Balance	1,84,17,160	21,76,814		
Less : Excess of Exp over Income	-			
Add : Excess of Income over Exp.	3,17,01,975	1,62,40,346		
	5,01,19,135	1,84,17,160		
<b>Interest Reserve</b>				
Opening Balance	-			
Add: Excess of Income over Expenditure	-			
Closing Balance	-			
<b>Total</b>	<b>1,24,45,43,787</b>	<b>1,09,72,26,437</b>		<b>1,24,45,43,787</b>
				<b>1,09,72,26,437</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 2017**

Expenditure	Amount in ₹			
	Amount 31 March 2017	Amount 31 March 2016	Income	Amount 31 March 2016
Interest Credited to				
GPF Account	8,75,99,110	8,48,16,637.00	Interest Earned on Investment	10,82,29,413.00
CPF Account	3,27,140	3,71,576.00	Add: Interest accrued up to March 2017	3,41,66,555.00
Council Contribution (CPF)	2,06,880	3,77,697.00		-
NPS Tier-II Account	-	-	Less: accrued interest of 2015-16	4,05,89,712.00
Excess of Income over Expenditure	3,17,01,975	1,62,40,346.00	Excess of Expenditure over Income	-
<b>Total</b>	<b>11,98,35,105</b>	<b>10,18,06,256</b>	<b>Total</b>	<b>10,18,06,256.00</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**

**F. Receipts and Payments Accounts for the Financial Year 2016-17**

Receipts	Amount in ₹			
	Amount FY 2016-17	Amount FY 2015-16	Payments	Amount FY 2016-17
Opening Balance as on 1.04.2016	(2,12,42,424)	41,07,245	GPF Adv. Withdrawal	16,39,84,258
State Bank of India	-	-	CPF Adv. Withdrawal	50,37,226
Canara Bank	-	-	University Contribution Withdrawal	-
GPF Subscription	19,58,37,029	19,81,76,139	Investment Made during the year	57,00,00,000
CPF Subscription	6,66,700	7,90,920	Closing Balance:	
CPF Council Contribution	-	-	Saving A/c	12,33,27,235
Investment Encashed	59,00,00,000	22,23,00,000		
Interest Received	9,70,87,414	10,82,29,413		
<b>Total</b>	<b>86,23,48,719</b>	<b>53,36,03,717</b>		<b>86,23,48,719</b>
				<b>53,36,03,717</b>

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

Sd/-  
Secretary  
NCERT, New Delhi - 110 016

**NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING**

**New Pension Scheme**

**G. Balance Sheet as at 31.3.2017  
(NPS TIER-I Account)**

Liabilities	Amount in ₹		
	Amount FY 2016-17	Amount FY 2015-16	Amount FY 2016-17
NPS Fund:			
Own Share	24,50,396	19,43,026	-
Council Share (Previous+curr. year)	32,11,422	27,04,052	25,97,295
Interest Received	(1,27,028)	(1,27,028)	15,975
Add: Interest curr. year	2,86,313	41,872	15,975
			-
Subs Excess Recd.			5,378
Own Share			5,378
Council Share			31,05,686
Amount to be sent to NSDL			31,05,686
			35,00,000
			35,00,000
			75,416
			84,866
	<b>58,21,103</b>	<b>45,61,922</b>	<b>58,21,103</b>
			<b>45,61,922</b>

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

Sd/-  
Secretary  
NCERT, New Delhi - 110 016

**NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING**

**New Pension Scheme (NPS TIER-I Account)**

**H. Income and Expenditure Account for the Financial Year ended 31.03.2017**

Expenditure	Amount in ₹				
	Amount 2016-17	Amount 2015-16	Income	Amount 2016-17	Amount 2015-16
Bank Charges	-	114.00	<b>Interest Earned</b>		
			FDRs	2,21,772.00	
			S. Bank	73,991.00	1,42,792.00
			Add : Interest Accrued of current year	75,416.00	84,866.00
			Less: Interest Accrued of previous year	(84,866.00)	(3,54,684.00)
			Refund of Bank Charges	-	112.00
			<b>Interest on Sub. (Due from council)</b>		
			Own Share	-	-
			Council	-	-
Surplus	2,86,313.00	-			
Fund Amt	-	-			
Other Income	-	-	Deficit: During the year	-	1,27,028.00
<b>Total</b>	<b>2,86,313.00</b>	<b>114.00</b>		<b>2,86,313.00</b>	<b>114.00</b>

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

Sd/-  
Secretary  
NCERT, New Delhi - 110 016

**NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING**

**New Pension Scheme (NPS TIER-I Account)**

**I. Receipts and Payments Account for the Financial Year ended 31.3.2017**

Receipts	Amount in ₹				
	Amount FY 2016-17	Amount FY 2015-16	Payment	Amount FY 2016-17	Amount FY 2015-16
<b>Opening balance :</b>					
Cash in Hand	-				
Cash at Bank	13,53,106	25,16,211	Interest earned on TD ₹ Paid to Council	-	1,60,40,015
<b>Subscription</b>					
Own Share	2,04,19,853	1,80,94,268	<b>INVESTMENT: (Made)</b>		
Council Share	2,04,19,853	1,80,94,268	TDR 1	35,00,000	4,29,16,172
Excess Subscription Received					
Own Share			Payment send to NSDL		
Council Share			Own Share	1,97,73,975	
			Council Share	1,97,73,975	
			Others Sub. Paid to NSDL		<b>6,61,936</b>
<b>TDR Matured during the year</b>					
TDR (pre-mature)	35,00,000	-	<b>Others Sub. Paid to NSDL</b>		
			Sub. New PRAN Arrear (Own Share)	1,26,036	
<b>Investment Encashed</b>					
		51,57,484	Sub. New PRAN Arrear (Matching Grant)	1,26,036	-

<b>Int. On TDR Matured during the year</b>	2,21,772	51,122	83,744	-
<b>" Interest due on NPS subscribers received from Council "</b>		1,67,39,478		
<b>Sub. Received from DU Sub Received pertaining to 2015-16 in r/o Pankaj Nagdev, RIE Bhopal</b>	41,872	2,26,728	28,447	-
Own Share			28,447	
Council Share				
<b>INTEREST ON SB A/c</b>	73,991	91,670	25,97,295	13,53,106
<b>Total</b>	<b>4,60,37,955</b>	<b>6,09,71,229</b>	<b>4,60,37,955</b>	<b>6,09,71,229</b>

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

Sd/-  
Secretary  
NCERT, New Delhi - 110 016

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

**Schedule 23**

**J. Significant Accounting Policies for the year ended 31 March 2017**

**1. BASIS FOR PREPARATION OF ACCOUNTS**

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

**2. REVENUE RECOGNITION**

2.1 Fees from students (except Tuition Fees), sale of Admission Forms, Royalty and Interest on Savings Bank account are accounted on cash basis Tuition Fees collected separately for each semester is accounted on accrual basis.

2.2 Income from Land, Buildings, other property and interest on Investments are accounted on accrual basis.

2.3 Interest on interest bearing advances to staff for House Building, Purchase of Vehicles and Computers is accounted on accrual basis every year, though the actual recovery of interest starts after the full repayment of the Principal.

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

**3. FIXED ASSETS AND DEPRECIATION**

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

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

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

**Tangible Assets**

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

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

### **Intangible Assets (amortisation)**

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

## **4. INTANGIBLE ASSETS**

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

- 4.1 Patents: The expenditure incurred from time-to-time (application fees, legal expenses etc.) for obtaining Patents is temporarily capitalized and shown as part of Intangible Assets in the Balance Sheet. If applications for patents are rejected, the cumulative expenditure incurred on the particular patent is written off to Income and Expenditure Account in the year the application is rejected. The expenditure on patents granted is written off over a life of 9 years on a conservative basis.
- 4.2 Electronic Journals: E-Journals are separated from Library Books in view of the limited benefit that could be derived from the on-line access provided. E-journals are not in a tangible form, but temporarily 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 MHRD on year to year basis since inception i.e., 1961, out of which the revenue/capital nature of expenditure is met out. The assets created out of the grant-in-aid received are merged with the assets of the Institution by credit to the Capital Fund of the Council and the revenue expenditure incurred in the form of Institutional expenses is charged to Income and Expenditure Account. At the end of each financial year, the entity furnishes the Utilisation Certificates in respect of the grant-in-aid utilised under each head/sub-head.

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

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

**Schedule 24**

**K. NOTES ON ACCOUNTS  
for the year ended 31 March 2017**

**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 31.03.2017. The suits filed by employees are establishment related viz., promotions, increments, pay scales, termination etc., the quantum of the claims is not ascertainable. Claims against the institution in respect of suits and arbitration cases by contractors are assessed to the extent of ₹80.11 lacs approx. Letters of credit established by the Bank on behalf of the Institution outstanding as on 31.03.2017- Nil.
- 1.2 Disputed demands of Sales Tax and Municipal Tax outstanding as on 31.03.2017 - Nil.
- 1.3 Bank Guarantee held as on 31.03.2017 as detailed below:
- |                             |   |   |
|-----------------------------|---|---|
| Publication Division, NCERT | : | 20.00 Crores (Entry Tax for Paper)  |
| PSSCIVE Bhopal              | : | 30.49 Lacs (Amt. deposited with Municipal Corporation, Bhopal for construction of PSSCIVE Building purpose) |

**2. CAPITAL COMMITMENTS**

The value of contracts remaining to be executed on Capital Account and not provided for (Net of Advances) as on 31.03.2017 - ₹ 47.81 Crores.

**3. FIXED ASSETS**

- 3.1 Tangible Assets:  
Fixed Assets created out of Plan Funds and Non Plan Funds have been stated separately in respect of the additions made during the year 2016-17. The depreciation on those additions have been distinctly given in sub-schedule A and B to the main schedule of fixed assets. (Schedule 4)
- 3.2 Intangible Assets:  
Consequent on introduction of the New Format of Accounts Intangible Assets are being shown separately in the Asset Statement. Accordingly, from the current financial year, the intangible asset 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 ₹6.09 Crores and ₹4.89 Crores under Plan and Non-Plan heads respectively. The detail of additions made in assets during the year under Sponsored Projects is of ₹5.38 lacs and Gifted Assets is ₹12.93 lacs and accordingly, setup by Credit to the Capital Fund.

**4. DEPRECIATION:**

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

Further depreciation has been charged on the Straight line method in terms of the revised accounting policy. However, since the original cost of the assets is not available, depreciation has been charged on STRAIGHT LINE METHOD on the Written Down Value of the assets as at 1st April 2015. The residual value of the assets totally written off as required to be shown at ₹ 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 institution, the main aim of the Institute is for imparting quality education for which substantial amount has been incurred on organisation of Training/development/programs/seminars/conferences for teachers and developing curriculum syllabus up to school level education in the Country. Accordingly, wherever, there is any deviation from the presentation of Accounts from the prescribed accounting format, the same has been disclosed.

## **6. RETIREMENT BENEFITS**

Liability of ₹ 1263.42 Crores on account of Retirement Benefits (Gratuity, pension and leave encashment) up to 31st March, 2017 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**

No Expenditure has been incurred during the year under the following heads:

(A) Travel	₹ NIL
(B) Foreign Drafts for import of Chemicals etc.	₹ NIL
(C) 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 to Current Assets.

An amount of ₹ 10,55,105/- has been paid in advance inadvertently on account of Income Tax pertaining to the Current Financial Year 2017-18. The amount has been shown under prepaid expenses and would be adjustable during 2017-18 under the head. Similarly, an amount of ₹ 9,75,093/- pertaining to the year 2016-17 on account of Income Tax deposited during the month of April' 2017 and hence, the amount has been shown as current Liability-Sch.3 in the Council's Account.

## 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, 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 2016–17 have been attached to the Institution's Accounts. Similarly, in respect of new pension scheme, Receipts and Payment Account, Income and Expenditure Account and Balance Sheet are also annexed separately as per requirement of new accounting format.

10. Loans and Advances under Schedule – 8 includes ₹ 2.34 Crores shown as unadjusted advance, due to pending Court decision.

## 11. STATUS OF ADVANCES TO CPWD

- 11.1 Against the total advances of ₹56.97 Crore with the CPWD as on 1st April 2016, advances worth ₹ 3.19 Crore under Plan head settled by acquiring assets/refunds. Advance of ₹22.73 Crore under Non-Plan head have also been settled during the year 2016–17 by booking as revenue expenditure on account of repair and maintenance of land and building.

- 11.2 The Status of Advances paid to the CPWD during the year inter alia showing the details of assets acquired and the revenue expenditure incurred under Plan and Non-Plan is represented as below:

### 11.2.1 Non-Plan

Non-Plan : CPWD Advance	Non-Plan L and B	Non-Plan E and F	Total
Opening Balance (A)	33,76,25,084	10,00,000	33,86,25,084
Adv. Given during 2016–17 (B)	32,56,58,981	-	32,56,58,981
Acquired/Adjust. in 2016–17 (C)	29,28,66,235	-	29,28,66,235
<b>Closing Balance (A+B-C)</b>	<b>37,04,17,830</b>	<b>10,00,000</b>	<b>37,14,17,830</b>

### 11.2.2 Plan

Plan : CPWD Advance	Plan L and B	Plan E and F	Plan (Program)	Total
Opening Balance (A)	10,59,45,424	57,52,945	280,000	11,19,78,369
Adv. Given during 2016–17(B)	2,65,54,000	-	-	2,65,54,000
Acquired/Adjust. In 2016–17 (C)	2,80,01,045	38,56,891	-	3,18,57,936
<b>Closing Balance (A+B-C)</b>	<b>10,44,98,379</b>	<b>18,96,054</b>	<b>280,000</b>	<b>10,66,74,433</b>

12. The total fund reimbursed from UNFPA shown in Receipts and Payments Account i.e., ₹1,21,89,690/- on account of expenditure of the year 2016–17. As per the minutes of the meeting held on 09th March, 2012 in the MHRD regarding funding of Adolescence Education Project (AEP), it was decided that the project will be implemented by the NCERT directly and the expenditure on this account will be reimbursable from the UNFPA on quarterly basis of a calendar month commencing from January, 2013. Accordingly, necessary details regarding the project during the year 2016–17 is as under:

Opening Balance with implementing Agencies	9,03,664
Amt released to Agencies+ Exp. at NCERT during the year	1,26,86,949

Add : Interest earned by the Agency on funds released	90,981
Add : Refund Received by the Agencies (KVS)	-
Less : Unutilized amount with the Agencies	15,13,905
Net Expenditure during the Year :	1,21,67,689
Add : Reimbursement received for the F.Y. 2016-17	2,75,477
Less : Outstanding Reimbursement for (Jan.17-Mar.17)	3,31,940
Add: Exp. Disallowed by Audit (received from-COBSE)	-
Add: Exp. Disallowed by UNFPA	78,464
Add: Previous Years' Disallow Exp. Recd. During year	-
Reimbursement made by UNFPA during the Year :	1,21,89,690

Further, Net amount receivable for the last quarter i.e. (January to March 2017) of ₹ 2,53,476.00 has been reduced from programme expenses and correspondingly shown under Loans and Advances (Schedule-8).

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

	Sale Proceed of Books and Periodicals as Shown in R and P A/C of 2016-17	₹ 1,98,38,32,330.00
Less:	Books and Periodicals for which Advance was received in the year 2016-17 but books could not be supplied.	₹ 8,58,30,681.00
Add:	Books supplied during the year 2016-17 for which advances received in earlier years.	₹ 1,84,39,353.00
Less:	Amount received/Books Returned from Urdu Academy/RIEs (Shilong and Ajmer) on account of credit sale in 2015-16	₹ 2,17,837.00
Add:	Payment yet to be received on Account of books supplied to Urdu Academy/RIEs (Shilong and Ajmer) during 2016-17	₹ 67,37,617.00
	<b>Total sale proceeds for the year 2016-17</b>	<b>₹ 1,92,29,60,782.00</b>

- 14.** The head-wise details of Grant-in-aid received from the Ministry, expenditure incurred thereof and status of unspent balance as on 31.03.2017 under Plan and Non-Plan head are as under:

Non-Plan Head

(Figures in lakhs)

S. No.	Sub-Heads	Opening Balance as on 01.4.2016	Grant received in 2016-17	Total fund available	Expenditure during the year 2016-17	Unspent balance as on 31.3.2017
1	Part A - Salaries	49.22	11,800.00	11,849.22	11,314.03	535.19
2	Part B - General	58.13	9,600.00	9,658.14	12,086.30	-
	<b>Total</b>	<b>107.35</b>	<b>21,400.00</b>	<b>21,507.36</b>	<b>23,400.33</b>	<b>535.19</b>

Plan Head		(Figures in lakhs)				
S. No.	Sub-Heads	Opening Balance as on 01.04.2016	Grant received in 2016-17	Total fund available	Expenditure during the year 2016-17	Unspent balance as on 31.03.16
1.	Plan(General) :					
	(i) SCP	167.62	75.00	242.62	166.80	75.82
	(ii) TSP	1.41	33.60	35.00	51.04	-
	(iii) Others	-	664.00	664.00	*862.31	-
	<b>Total (A)</b>	<b>169.03</b>	<b>772.60</b>	<b>941.62</b>	<b>1080.15</b>	<b>75.82</b>
2.	Plan(Creation of Capital) :					
	(i) TSP	0.15	0.85	1.00	0.96	0.04
	(iii) Others	5.22	344.78	350.00	361.63	-
	<b>Total (B)</b>	<b>5.37</b>	<b>345.63</b>	<b>351.00</b>	<b>362.59</b>	<b>0.04</b>
3.	Plan NER (General) :					
	(i) TSP	7.67	17.33	25.00	26.71	-
	(ii) Others	-	25.00	25.00	*36.18	-
	<b>Total (C)</b>	<b>7.67</b>	<b>42.33</b>	<b>50.00</b>	<b>62.89</b>	<b>-</b>
4.	Plan NER (Creation of Capital) :					
	(i) TSP	0.01	100.00	100.01	99.26	0.74
	(ii) Others	-	-	-	-	-
	<b>Total (D)</b>	<b>0.01</b>	<b>100.00</b>	<b>100.01</b>	<b>99.26</b>	<b>0.74</b>
	<b>Grand Total (A+B+C+D)</b>	<b>182.07</b>	<b>1260.56</b>	<b>1442.63</b>	<b>1604.90</b>	<b>76.60</b>

**Remarks:**

\*The deficit of funds to the extent of ₹ 26,67,03,330/- over and above the grant in aid approved under the following heads has been met out from the Council's Internal Misc. Receipts.

(a)	Non-Plan (Gen.)	-	₹ 24,28,16,090/-
(b)	Plan-TSP	-	₹ 16,04,086/-
	Plan-Others	-	₹ 1,98,30,813/-
	Plan-Cr. of Capital	-	₹ 11,63,081/-
(c)	Plan-NER (TSP)	-	₹ 1,71,145/-
	Plan-NER (Others)	-	₹ 11,18,115/-
	Total	-	₹ 26,67,03,330/-

The balance amount i.e. ₹ 6,11,79,511/- under the following head would be adjustable during the current financial year 2017-18

<b>S.No.</b>	<b>Head</b>	<b>Unspent Balance (₹)</b>	<b>Remarks</b>
(a)	Non-Plan (Salary)	5,35,19,477/-	Adjustable under head Salary
(b)	Plan (SCP)	75,82,139/-	Under Head Revenue
(c)	Plan (Cr. of Capital)	3802/-	Under head Capital
(d)	NER Plan (Cr. of Capital)	74,093/-	Under head Capital

**SAR Audit Points**

In view of the points raised by the Audit, necessary adjustment of the amounts of ₹ 0.97 lakhs and ₹ 0.73 lakhs on account of the weeding out of the books and gifted library books respectively has been accounted for accordingly in the asset statement/capital fund of the Council's Accounts.

Further, the points raised regarding book value of ₹ 5.79 lakhs on account of disposal of assets and written down value of assets of ₹ 0.47 lakhs not accounted for in the statement have now been rectified and depicted in the asset statement/capital fund.

- 15.** Previous year's figures have been regrouped, rearranged wherever necessary.
- 16.** Figures in the Final Accounts have been rounded off to the nearest rupee.
- 17.** Schedules 1 to 23 are annexed to and form an integral part of the Balance Sheet at 31 March 2017 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



## **L. Separate Audit Report of the Comptroller and Auditor General of India on the Accounts of the National Council of Educational Research and Training (NCERT) for the year ended 31 March 2017**

1. We have audited the attached Balance Sheet of the National Council of Educational Research and Training (NCERT) as at 31 March 2017, Income and Expenditure Account and Receipts and Payment 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 2017-18. These financial statements include the accounts of 12 units of the Council. Of these, accounts of 5 units were audited and comments included in the report. These financial statements are the responsibility of the Council's management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. This Separate Audit Report contains the comments of the Comptroller and Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules and Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Reports/CAG's Audit Reports separately.
3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.
4. Based on our audit, we report that:
  - (i) We have obtained all the information and explanations, subject to the 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 Human Resources Development, Government of India;
  - (iii) In our opinion, proper books of accounts and other relevant records have been maintained by the Council in so far as it appears from our examination of such books.
  - (iv) We further report that:

### **A. Balance Sheet**

#### **A.1 Liabilities**

##### **A.1.1 Current Liabilities and Provisions (Schedule 3) - ₹1410.56 crore**

- (i) The above does not include liabilities for expenses amounting to ₹0.91 crore pertaining to 2016-17 but not paid resulting in understatement of Current Liabilities and Provisions and overstatement of Capital Fund by ₹0.91 crore.
- (ii) Current Liabilities of ₹6.63 crore in respect of sponsored projects include an amount of ₹1.80 crore which is receivable from the Sponsoring Agencies. These should be shown

under Loans Advances and Deposits – Debit balances under sponsored projects. This resulted in understatement of Current Liabilities and Provisions and understatement of Current Assets by ₹1.80 crore.

## **A.2 Assets**

### **A.2.1 Fixed Assets (Schedule 4) – ₹145.22 crore**

- (i) The above includes Computers and Peripherals of ₹ 29.23 lakh in respect of Regional Institute of Education, Mysore whereas the assets have not been received by the Institute. This resulted in overstatement of Fixed Assets and understatement of Loans and Advances by ₹ 29.23 lakh.
- (ii) The above does not include Fixed Assets (completed works) of ₹1.86 crore in respect of Regional Institute of Education, Mysore resulting in understatement of Fixed Assets and overstatement of Loans and Advances by ₹1.86 crore.

### **A.2.2 Investment-Others (Schedule 6)– ₹561.11 crore**

The above does not include Fixed deposits of ₹41.84 lakh held by Demonstration Multipurpose School under the Regional Institute of Education Bhopal resulting in understatement of Investments and Capital Fund by ₹ 41.84 lakh.

### **A.2.3 Current Assets (Schedule 7) – ₹180.62 crore**

- (i) The above includes, Sundry Debtors- Others of ₹1.23 crore whereas as per record the amount is ₹0.67 crore. This resulted in overstatement of Current Assets and Capital Fund by ₹0.56 crore.
- (ii) The above includes closing Cash book balance of Publication division of ₹65.73 crore whereas as per the cash book of Publication division the amount is ₹ 66.37 crore. This resulted in understatement of Current Assets and Capital Fund by ₹0.64 crore.

### **A.2.4 Loans, Advances and Deposits (Schedule 8) – ₹78.57 crore**

The above does not include licence fee of ₹12.58 lakh outstanding from various agencies as on 31.03.2017 resulting in understatement of Loans, Advances and Deposits and Capital Fund by ₹12.58 lakh

## **B. Income and Expenditure account**

### **B.1 Income**

#### **B.1.1 Other Income (Schedule 13) – ₹213.13 crore**

The above includes income from sale of NCERT's Publications amounting to ₹192.29 crore whereas as per the information furnished to audit the amount is ₹191.70 crore. The difference of ₹0.59 crore needs to be reconciled.

## **C. Receipt and Payment account**

### **C.1 Receipts**

The above includes interest received on bank deposits amounting to ₹24.70 crore whereas as per the information furnished to audit by the cash section the amount is ₹ 23.02 crore. The difference of ₹ 1.68 crore needs to be reconciled.

## **D. GPF Accounts**

### **D.1 Investment – ₹ 106.43 crore**

The above includes investment of ₹ 1.60 crore in bonds of Punjab Financial Corporation (PFC) which have matured on 1/12/2016. This resulted in overstatement of Investment and understatement of Current Assets by ₹1.60 crore.

### **D.2 Accrued Interest – ₹ 5.69 crore**

The above includes accrued interest of ₹0.20 crore for the period from December 2016 to December 2017 on investment of ₹ 1.60 crore in PFC bonds though the investment has matured in December 2016. This resulted in overstatement of Accrued Interest and Surplus by ₹0.20 crore.

## **E. General**

### **E.1 Bank Reconciliation statement**

Bank reconciliation of bank accounts of NCERT Hqrs. and Publication Division of NCERT showed that an amount of ₹ 32.21 crore remained unreconciled as on 31/3/2017 as detailed below:

- (i) An amount of ₹ 29.62 crore being the value of cheques deposited but not credited by Bank. The management stated that amount of ₹29.36 crore has been credited by bank till 30 September 2017.
- (ii) An amount of ₹ 0.02 crore being the value of amount debited by bank but not taken in Cash Book.
- (iii) An amount of ₹ 2.57 crore being the value of amount credited by bank but not taken in Cash Book.

**E.2** Schedule 10 – Grants and Subsidies has not been drawn as per MHRD format. The grants utilised for expenditure (revenue and capital) during the year has not been shown in the Schedule and instead the entire grant received has been shown as balance carried forward. The Schedule10 needs to be rectified.

### **E.3 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 pointed out since 2014-15 but remedial action has not been taken.

### **E.4 Regional Institute of Education, Bhopal**

Receipt and Payment Accounts of RIE Bhopal did not include an amount of ₹8,31,231 being school fees collected from Demonstration Multipurpose School (DMS) students by

the Institute during the year. It also does not include payment of ₹6,82,841 in respect of student activities in the same year.

**F. Grant-in-aid**

The Council received grant-in-aid during 2016–17 of ₹226.60 crore (Plan: ₹ 12.60 crore and Non-Plan: ₹ 214.00 crore) out of which grant of ₹28.02 crore (Plan: ₹ 1.46 crore and Non-Plan: ₹26.56 crore) was received in the month of March, 2017. It had an opening balance of ₹2.89 crore (Plan: ₹1.82 crore and Non Plan: ₹1.07 crore). It utilised ₹223.38 crore (Plan: ₹13.66 crore and Non-Plan: ₹209.72 crore) leaving an unspent balance of ₹ 6.11 crore (Plan: ₹0.76 crore and Non Plan: ₹5.35 crore).

It also received grant of ₹11.37 crore for sponsored/specific projects from Ministry of Human Resource Development and other agencies during the year and had an opening balance of ₹9.04 crore in these projects. Out of the total grant received, ₹ 0.77 crore was received, in the month of March 2017. Out of the total of ₹20.41 crore, an expenditure of ₹13.78 crore was incurred by the Council during the year on these projects leaving a balance of ₹6.63 crore as on 31<sup>st</sup> March 2017.

**G. Management Letter**

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

- (i) Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income and Expenditure Account and Receipts and Payments Account dealt with by this report are in agreement with the books of accounts.
- (ii) In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit Report, give a true and fair view in conformity with accounting principles generally accepted in India.
  - (a) In so far as it relates to the Balance Sheet, of the state of affairs of the National Council for Educational Research and Training as at 31 March 2017; and
  - (c) 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 and AG of India**

**Place: New Delhi**  
**Date:**

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

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

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

The NCERT has an internal audit wing.

- Out of total 12 units, 7 units were planned for the year 2016-17 and 5 were audited.
- Proper follow up action was not taken to get the objections settled as 469 internal audit paras were outstanding as on 31.03.2017.

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

The Internal audit system needs to be strengthened.

- 2 disciplinary cases were pending as on 31.03.2017.
- 30 external audit paras in respect of NCERT Hqrs. were outstanding for settlement as on 31/3/2017.

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

- The physical verification of Fixed Assets of NCERT (Hqrs.) except Plant and Machinery and Library books has been conducted up to 2016-17. Physical verification of plant and machinery was conducted upto March 2016.
- The physical verification of Library books of NCERT (HQ) was conducted up to March 2014.

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

- The physical verification of Publications of books by the Publication division of NCERT was conducted up to September 2016.
- RPDC Bengaluru had not conducted Physical Verification of Stock up to 4 November 2017.

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

- As per accounts no payment over six months in respect of statutory dues was outstanding on 31.3.2017.

विद्यया ऽ मृतमश्नुते



एन सी ई आर टी  
NCERT