

**NATIONAL COUNCIL OF EDUCATIONAL  
RESEARCH AND TRAINING**

**Annual Accounts  
2022-23**

विद्यया ऽ मृतमश्नुते



एन सी ई आर टी  
NCERT

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



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NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING**

December 2023  
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OFFICES OF THE PUBLICATION DIVISION, NCERT				
NCERT Campus Sri Aurobindo Marg <b>New Delhi 110 016</b>	108, 100 Feet Road Hosdakere Halli Extension Banashankari III Stage <b>Bengaluru 560 085</b>	Navjivan Trust Building P.O.Navjivan <b>Ahmedabad 380 014</b>	CWC Campus Opp. Dhankal Bus Stop Panihati <b>Kolkata 700 114</b>	CWC Complex Maligaon <b>Guwahati 781 021</b>

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# NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

## Balance Sheet as on 31 March, 2023

SOURCES OF FUNDS	Schedule	Amount in ₹	
		Current Year 2022-23	Previous Year 2021-22
CORPUS/CAPITAL FUND	1	(93,66,62,502)	(2,27,56,83,682)
DESIGNATED/EARMARKED/ ENDOWMENT FUNDS	2	-	-
CURRENT LIABILITIES AND PROVISIONS	3	20,81,36,49,592	20,69,52,28,145
	<b>Total</b>	<b>19,87,69,87,090</b>	<b>18,41,95,44,463</b>

  

APPLICATION OF FUNDS	Schedule	Amount in ₹	
		Current Year 2022-23	Previous Year 2021-22
FIXED ASSETS	4		
Tangible Assets		2,03,08,58,921	1,89,78,02,752
Intangible Assets		85,06,014	59,87,492
Capital Work-In-Progress		8,46,36,520	-
INVESTMENTS FROM EARMARKED/ ENDOWMENT FUNDS	5	-	-
Long-Term		-	-
Short-Term		-	-
INVESTMENTS – OTHERS	6	1,50,92,97,306	1,50,92,97,306
CURRENT ASSETS	7	14,05,37,76,725	12,93,07,78,386
LOANS, ADVANCES AND DEPOSITS	8	2,18,99,11,604	2,07,56,78,527
	<b>Total</b>	<b>19,87,69,87,090</b>	<b>18,41,95,44,463</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 2022-23	Previous Year 2021-22	
	(2,27,56,83,682)	(4,86,01,17,294)	
Balance at the beginning of the year			
Add: Utilisation towards Capital Fund	36,88,12,615	20,33,27,519	
Add: Grants from Government of India to the extent utilised for Capital expenditure	-	-	
Add: Addition of Building at RPDC as per CPWD Value	3,27,67,028	-	
Add: Assets Purchased out of Earmarked Funds	-	-	
Add: Assets Purchased out of Sponsored Projects, where ownership vests in the institution	1,99,83,590	6,95,15,282	
Add: Assets Donated/Gifts Received	5,42,448	31,38,489	
Add: Other Additions/Adjustments	-	(30,59,241)	
Add: Excess of Income over expenditure transferred from the Income and Expenditure Account	91,69,15,499	2,31,15,11,563	
<b>Total</b>	<b>(93,66,62,502)</b>	<b>(2,27,56,83,682)</b>	
(Deduct) Excess of expenditure over Income transferred from the Income and Expenditure Account	-	-	
<b>Balance at the end of the year</b>	<b>(93,66,62,502)</b>	<b>(2,27,56,83,682)</b>	

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

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Secretary  
NCERT, New Delhi 110 016



## NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

### Schedule 2 : Designated/Earmarked/Endowment Funds

Amount in ₹

Particulars	Fund wise Breakup				Total	
	<i>FUND AAA</i>	<i>FUND BBB</i>	<i>Fund CCC</i>	<i>Endowment Funds</i>	<i>Current Year 2022-23</i>	<i>Previous Year 2021-22</i>
<b>A.</b>						
a) Opening balance	-	-	-	-	-	-
b) Additions during the year	-	-	-	-	-	-
c) Income from investment made of the funds	-	-	-	-	-	-
d) Accrued Interest on investment/ Advances	-	-	-	-	-	-
e) Interest on Savings Bank A/c	-	-	-	-	-	-
f) Other additions (Specify nature)	-	-	-	-	-	-
<b>Total (A)</b>	-	-	-	-	-	-
<b>B.</b>						
Utilisation/Expenditure Towards Objectives of Funds						
a) Capital Expenditure	-	-	-	-	-	-
b) Revenue Expenditure	-	-	-	-	-	-
<b>Total (B)</b>	-	-	-	-	-	-
<b>Closing balance at the end of the year (A-B)</b>	-	-	-	-	-	-
Represented by						
Cash and Bank Balances	-	-	-	-	-	-
Investments	-	-	-	-	-	-
Interest accrued but not due	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-

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

Sd/-  
Secretary  
NCERT, New Delhi 110 016



## NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

### Schedule 3 : Current Liabilities and Provisions

Particulars	Amount in ₹	
	Current Year 2022-23	Previous Year 2021-22
<b>A. CURRENT LIABILITIES</b>		
1. Deposits from staff	-	-
2. Deposits from students/Schools	-	48,92,732
3. Sundry Creditors		
a) For goods and Services	31,28,62,533	27,82,12,989
b) Others	-	(19,40,115)
4. Deposit-Others (including EMD, Security Deposit)	8,25,29,066	10,11,17,963
5. Statutory Liabilities (GPF, TDS, WC TAX, CPF, GIS, NPS):		
a) Overdue	-	-
b) Others	1,52,16,43,633	1,64,95,70,278
6. Other Current Liabilities		
a) Salaries	9,96,43,236	72,60,557
b) Pension	-	-
c) Receipts against sponsored fellowships and scholarships	-	-
d) Receipts against sponsored Projects	7,52,75,397	11,26,62,079
e) Unutilised Grants	23,42,33,848	24,75,51,690
f) Grants in advance	-	-
g) Other funds	-	-
h) Other Liabilities	1,99,75,69,134	1,53,32,94,140
<b>Total (A)</b>	<b>4,32,37,56,847</b>	<b>3,93,26,22,314</b>
<b>B. PROVISIONS</b>		
1. Taxation	-	-
2. Gratuity	73,74,50,350	87,84,49,498
3. Superannuation Pension	15,11,06,04,585	15,10,85,94,375
4. Accumulated Leave Encashment	64,18,37,810	77,55,61,958
5. Trade Warranties/Claims	-	-
6. Others (Specify)	-	-
<b>Total (B)</b>	<b>16,48,98,92,745</b>	<b>16,76,26,05,831</b>
<b>Total (A+B)</b>	<b>20,81,36,49,592</b>	<b>20,69,52,28,145</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 31.03.2023**

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

S. No.	Name of Project	Sponsoring Agency	Opening Balance as on				Receipts/ Recoveries during the year	Total	Expenditure during the year	Closing as on 31.03.2023
			1	2	3	4 (2+3)				
1.	Pandit Madan Mohan Malviya National Mission on Teacher Education, IUCTE	MoE	7,74,131	-	-	7,74,131	86,149	6,87,982		
2.	(SSIS All projects) Strengthening Quality in Intervention Secondary Education under RMSA (Incl. Kala Utsav)-RMSA Cell, Mid-Term Survey/NAS Class V-VIII (SSIS-ESD), Grant under SSA for the PAB approved project of QMTs. Early Literacy Programme and Group Arithmetic (SSIS-DEE), CIET (Nishitha) and PAB Project: Development of curricula and courseware, Preparatory activities for conducting baseline assessment of learning level at Secondary stage under RMSA-ESD/NAS, NROER, ICT, Mela/ICT National Award for teachers for use of ICT in education (CIET), Diksha CIET, RIEs, Management of PM e-Vidya ( one class, one channel, Radio , Broadcast, Podcasts) and Development of National Curriculum Frameworks (NCFs) (SG 2+5+6+23 Diksha)	MoE	8,46,34,657	3,10,61,41,800	3,12,02,74,368	3,19,07,76,457	3,12,02,74,368	7,05,02,089		
3.	In-Service Primary Teachers Training Through Interactive Television (IPVT-ITV)	MoE	2,29,57,891	-	-	2,29,57,891	2,29,57,891	-		
4.	Analysis And Dissemination Of Existing NAS Data Strengthening Of CCE And School Based Assessment And Development Of Learning Resource (ESD)	UNICEF	1,23,001	-	-	1,23,001	1,23,001	-		
5.	Policy Research on Education and Skill Development from the Perspective of Gender Equality - A Comparative study of India and Korea (DGS)	Korea Foundation (KF)	25,230	-	-	25,230	25,230	-		
6.	National Skills Qualifications Framework (NSQF- PSSCIVE)	MoE	11,10,407	-	-	11,10,407	11,10,407	-		
7.	Scheme of Assistance under Experimental Innovative Prog. Grant Voluntary Agencies	MoE	9,27,429	-	-	9,27,429	9,27,429	-		
8.	Study Project (DPEP)	MoE	5,55,163	-	-	5,55,163	5,55,163	-		
9.	UNESCO (CIET)	UNESCO	2,65,568	-	-	2,65,568	2,65,568	-		
10.	To Replace Equipment's at all SIETs under Centrally Sponsored Scheme ICT in School (CIET)	MoE	2,20,177	-	-	2,20,177	2,20,177	-		
11.	Pre- sanction appraisal of applications submitted by Voluntary Agencies for Elementary age group Children under the programme of Universalisation of Elementary education	MoE	2,04,358	-	-	2,04,358	2,04,358	-		

12.	Swayam Prabha	MoE	8,33,573	-	8,33,573	2,716	8,30,857
13.	Evaluation of the Scheme for Strengthening of Boarding Facilities for Girls students of Sec. and Hr. Sec. Schools	MoE	23,831	-	23,831	23,831	-
14.	Baseline Achievements Survey under DPEP	MoE	5,607	-	5,607	5,607	-
15.	For Implementation of the Project "Teaching Sec. Maths with ICT under the centrally sponsored scheme of Information and Communication Tech (ICT) in school during 2010-11	MoE	1,056	-	1,056	1,056	-
16.	DTH TV Channels	MoE	(4,91,039)	-	(4,91,039)		(4,91,039)
17.	C-DAC (CIET)	C-DAC	(12,439)	-	(12,439)		(12,439)
18.	Satellite Network	MoE	(8,45,132)	-	(8,45,132)		(8,45,132)
19.	Third Party Evaluation	MoE	(8,88,229)	-	(8,88,229)		(8,88,229)
20.	E-PG Pathshala	University of Allahabad	(6,85,312)	-	(6,85,312)	-	(6,85,312)
21.	Strengthening Adult Education, New India Literacy Programme(NILP)(SG-31)	MoE	(55,99,649)	3,29,99,303	2,73,99,654	2,41,45,185	32,54,469
22.	MOOCS	MoE	(64,726)	-	(64,726)	20,70,949	(21,35,675)
23.	SG -32 PARAKH	MoE	-	2,94,65,211	2,94,65,211		-
<b>Sub Total</b>			<b>10,40,75,553</b>	<b>3,16,86,06,314</b>	<b>3,27,26,81,867</b>	<b>3,20,24,64,296</b>	<b>7,02,17,571</b>

### Utilisation Certificate for Specific Projects

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

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

\* In serial no. 2 amount received includes Rs. 7,04,34,800/- of TDS deducted in year 2021-22 which was not recognised in that year.

\* The credit balances of serial no. 3 to 11 and 13 to 15 are written off as these balances are unclaimed for more than 3 years and the same is now treated as Income in current year.

Sd/-

Chief Accounts Officer

NCERT, New Delhi 110 016

Sd/-

Secretary

NCERT, New Delhi 110 016

**NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING**

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

**Amount in ₹**

S. No.	Name of the Sponsor	Opening Balance as on 01.04.2022		Transactions During the Year 2022-23		Closing balance as on 31.03.2023	
		Credit	Debit	Credit	Debit	Credit	Debit
1.	University Grants Commission	-	-	-	-	-	-
2.	Ministry	-	-	-	-	-	-
3.	Others (Specify)	-	-	-	-	-	-
		-	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-	-

**Notes:**

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

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

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

# NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

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

		Amount in ₹	
Particulars	Current Year 2022-23	Previous Year 2021-22	
<b>A. Capital grants: Government of India</b>			
Balance B/F	-	-	
Add: Internal Receipts utilised during the year	-	30,59,241	
Add: Interest Earned	-	-	
Add: Receipts during the year	35,75,58,246	18,36,14,004	
<b>Total (a)</b>	<b>35,75,58,246</b>	<b>18,66,73,245</b>	
Less: Refunds			
Less: Utilised for Revenue Expenditure			
Less: Utilised for Capital Expenditure	35,75,58,246	18,66,73,245	
<b>Total (b)</b>	<b>35,75,58,246</b>	<b>18,66,73,245</b>	
<b>Unutilised carried forward (a-b)</b>	-	-	
<b>B. UGC grants: Capital</b>			
Balance B/F			
Receipts during the year			
<b>Total (c)</b>	-	-	
Less Refunds			
Less: Utilised for Revenue Expenditure			
Less: Utilised for Capital Expenditure			
<b>Total (d)</b>	-	-	
<b>Unutilised carried forward (c-d)</b>	-	-	
<b>C. Revenue Grants: Government of India</b>			
Balance B/F	24,75,51,690	43,11,38,217	
Add: Internal Receipts utilised during the year	-	-	
Add: Interest Earned	-	-	
Receipts during the year	3,62,54,02,459	3,01,38,02,735	
<b>Total (e)</b>	<b>3,87,29,54,149</b>	<b>3,44,49,40,952</b>	
Less: Refunds	5,33,53,840		
Less: Utilised for Revenue Expenditure	3,57,41,12,092	3,18,07,34,988	
Less: Utilised for Capital Expenditure	1,12,54,369	1,66,54,274	
<b>Total (f)</b>	<b>3,63,87,20,301</b>	<b>3,19,73,89,262</b>	
<b>Unutilised carried forward (e-f)</b>	<b>23,42,33,848</b>	<b>24,75,51,690</b>	
<b>D. Grants from State Government</b>			
Balance B/F			
Add: Receipts during the year			
<b>Total (g)</b>	-	-	
Less: Utilised for Revenue Expenditure			
Less: Utilised for Capital Expenditure			
<b>Total (h)</b>	-	-	
<b>Unutilised carried forward (g-h)</b>	-	-	
<b>Grand Total (A+B+C+D)</b>	<b>23,42,33,848</b>	<b>24,75,51,690</b>	

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

Sd/-  
Secretary  
NCERT, New Delhi 110 016

**NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING**

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

**Amount in ₹**

S. No.	Assets Heads	Gross Block				Depreciation for the Year						Net Block	
		Op Balance on 01.04.2022	Additions during the year	Deductions during the year	As at 31st March 2023 (1+2-3)	Depreciation Opening Balance	Rate of depreciation	Depreciation during the year	Deduction during the year	Deductions/ Adjustments	Total Depreciation up to 31.03.2023 (5+7-8)	31.03.2023 (4-10)	31.03.2022
		1	2	3	4	5	6	7	8	9	10		
1.	Land	37,54,08,505	1	-	37,54,08,506	-	0%	-	-	-	-	37,54,08,506	37,54,08,505
2.	Buildings	94,99,83,539	10,80,64,407	-	1,05,80,47,946	1,89,99,673	2%	21,61,289	-	-	2,11,60,962	1,03,68,86,984	94,99,83,539
3.	Road and Bridge	45,177	-	-	45,177	904	2%	-	-	-	904	44,273	45,177
4.	Sewerage and Drainage	3,81,951	-	-	3,81,951	7,639	2%	-	-	-	7,639	3,74,312	3,81,951
5.	Tubewells and Water Supply	44,46,365	-	-	44,46,365	88,928	2%	-	-	-	88,928	43,57,437	44,46,365
6.	Electrical Installation and equipment	6,27,45,451	57,83,296	1,07,37,083	5,77,91,664	31,37,273	5%	(2,47,689)	-	-	28,89,584	5,49,02,080	6,27,45,451
7.	Plant and machinery	1,10,87,271	84,54,341	-	1,95,41,612	5,54,364	5%	4,22,717	-	-	9,77,081	1,85,64,531	1,10,87,271
8.	Scientific and Laboratory equipment	1,33,30,209	15,35,301	53,941	1,48,11,569	10,66,417	8%	1,18,509	-	-	11,84,926	1,36,26,643	1,33,30,209
9.	Office Equipment	3,79,11,139	96,14,515	11,17,248	4,64,08,406	28,43,335	7.50%	6,37,295	-	-	34,80,630	4,29,27,775	3,79,11,139
10.	Audio Visual Equipment	8,12,60,819	2,13,24,271	-	10,25,85,090	60,94,561	7.50%	15,99,320	-	-	76,93,881	9,48,91,209	8,12,60,819
11.	Computer and Peripherals	8,12,03,024	3,77,68,868	31,13,187	11,58,58,705	1,62,40,603	20%	69,31,137	-	-	2,31,71,740	9,26,86,965	8,12,03,024
12.	Furniture, Fixtures and Fittings	11,86,00,749	2,39,80,737	7,63,643	14,18,17,843	88,95,054	7.50%	17,41,283	-	-	1,06,36,337	13,11,81,506	11,86,00,749
13.	Vehicles	17,95,734	1,85,238	-	19,80,972	1,79,573	10%	18,524	-	-	1,98,097	17,82,875	17,95,734
14.	Lib. Books and Scientific Journals	8,99,18,101	1,12,54,369	-	10,11,72,470	89,91,812	10%	11,25,437	-	-	1,01,17,249	9,10,55,221	8,99,18,101



15.	Small Value Assets	-	20,612	-	20,612	-	100%	20,612	-	20,612	-	-	-
	<b>Total (A)</b>	<b>1,82,81,18,034</b>	<b>22,79,85,956</b>	<b>1,57,85,102</b>	<b>2,04,03,18,888</b>	<b>6,71,00,136</b>		<b>1,45,28,434</b>	-	<b>1,95,86,90,317</b>	-	<b>1,82,81,18,034</b>	
16.	Others (Gifted Assets and Sponsored projects) Refer Annexure 4 (d) ) (Total (B)	6,96,84,718	2,05,26,038	-	9,02,10,756	-	20%	1,80,42,152	-	7,21,68,604	-	6,96,84,718	
	<b>Total (A+B)</b>	<b>1,89,78,02,752</b>	<b>24,85,11,994</b>	<b>1,57,85,102</b>	<b>2,13,05,29,644</b>	<b>6,71,00,136</b>		<b>3,25,70,586</b>	-	<b>2,03,08,58,921</b>	-	<b>1,89,78,02,752</b>	
17.	Capital Work in Progress (C)	-	8,46,36,520	-	8,46,36,520	-		-	-	8,46,36,520	-	-	
	<b>Total (D)</b>	<b>59,87,492</b>	<b>81,89,197</b>	<b>-</b>	<b>1,41,76,689</b>	<b>23,94,996</b>		<b>32,75,679</b>	<b>-</b>	<b>85,06,014</b>	<b>-</b>	<b>59,87,492</b>	
18.	Computer Software	40,76,610	72,45,810	-	1,13,22,420	16,30,643	40%	28,98,324	-	67,93,453	-	40,76,610	
19.	E-Journals	19,10,882	9,43,387	-	28,54,269	7,64,353	40%	3,77,355	-	17,12,561	-	19,10,882	
20.	Patents	-	-	-	-	-		-	-	-	-	-	
	<b>Total (D)</b>	<b>59,87,492</b>	<b>81,89,197</b>	<b>-</b>	<b>1,41,76,689</b>	<b>23,94,996</b>		<b>32,75,679</b>	<b>-</b>	<b>85,06,014</b>	<b>-</b>	<b>59,87,492</b>	

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

Sd/-  
Secretary  
NCERT, New Delhi 110 016

**NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING**

**Schedule 4(a) : Statement of Fixed Assets — Capital, NCERT**

**Amount in ₹**

S. No.	Assets Heads	Gross Block				Depreciation for the Year						Net Block	
		Op Balance on 01.04.2022	Additions during the year	Deductions during the year	As at 31st March 2023 (1+2-3)	Depreciation Opening Balance	Rate of depreciation	Depreciation during the year	Deduction during the year	Deductions/Adjustment	Total Depreciation up to 31.03.2023 (5+7-8)	31.03.2023 (4-10)	31.03.2022
	1	2	3	4	5	6	7	8	9	10			
1.	Land	37,54,08,505	1	-	37,54,08,506	-	0%	-	-	-	-	37,54,08,506	
2.	Buildings	91,23,61,613	10,80,64,407	-	1,02,04,26,020	1,82,47,234	2%	21,61,289	-	2,04,08,523	1,00,00,17,497	91,23,61,613	
3.	Road and Bridge	45,177	-	-	45,177	904	2%	-	-	904	44,273	45,177	
4.	Sewerage and Drainage	2,79,816	-	-	2,79,816	5,596	2%	-	-	5,596	2,74,220	2,79,816	
5.	Tubewells and Water Supply	44,36,839	-	-	44,36,839	88,737	2%	-	-	88,737	43,48,102	44,36,839	
6.	Electrical Installation and equipment	4,77,03,549	49,16,307	1,07,37,083	4,18,82,773	23,85,177	5%	(2,91,038)	-	20,94,139	3,97,88,634	4,77,03,549	
7.	Plant and machinery	31,74,191	84,54,341	-	1,16,28,532	1,58,710	5%	4,22,717	-	5,81,427	1,10,47,105	31,74,191	
8.	Scientific and Laboratory equipment	31,67,367	9,57,011	-	41,24,378	2,53,389	8%	76,561	-	3,29,950	37,94,428	31,67,367	
9.	Office Equipment	2,08,58,403	88,88,337	6,20,234	2,91,26,506	15,64,380	7.50%	6,20,108	-	21,84,488	2,69,42,017	2,08,58,403	
10.	Audio Visual Equipment	2,59,86,350	2,01,99,512	-	4,61,85,862	19,48,976	7.50%	15,14,963	-	34,63,939	4,27,21,923	2,59,86,350	
11.	Computer and Peripherals	4,18,07,457	3,59,36,090	29,35,827	7,48,07,720	83,61,490	20%	66,00,053	-	1,49,61,543	5,98,46,177	4,18,07,457	
12.	Furniture, Fixtures and Fittings	5,81,16,349	2,14,86,862	4,74,950	7,91,28,261	43,58,726	7.50%	15,75,894	-	59,34,620	7,31,93,641	5,81,16,349	
13.	Vehicles	17,61,366	1,85,238	-	19,46,604	1,76,136	10%	18,524	-	1,94,660	17,51,944	17,61,366	

14.	Lib. Books and Scientific Journals	2,57,29,443	-	-	2,57,29,443	25,72,945	10%	-	-	25,72,945	2,31,56,498	2,57,29,443
15.	Small Value Assets	-	15,942	-	15,942	-	100%	15,942	-	15,942	-	-
	<b>Total (A)</b>	<b>1,52,08,36,425</b>	<b>20,91,04,048</b>	<b>1,47,68,094</b>	<b>1,71,51,72,379</b>	<b>4,01,22,400</b>		<b>1,27,15,013</b>	-	<b>5,28,37,413</b>	<b>1,66,23,34,965</b>	<b>1,52,08,36,425</b>
16.	<b>Others (Total B)</b>	-	-	-	-	-	20%	-	-	-	-	-
	<b>Total (A+B)</b>	<b>1,52,08,36,425</b>	<b>20,91,04,048</b>	<b>1,47,68,094</b>	<b>1,71,51,72,379</b>	<b>4,01,22,400</b>		<b>1,27,15,013</b>	-	<b>5,28,37,413</b>	<b>1,66,23,34,965</b>	<b>1,52,08,36,425</b>
17.	Capital Work in Progress (C)	-	8,46,36,520	-	8,46,36,520	-	0%	-	-	-	8,46,36,520	-

S. No.	Intangible Assets	Op. Balance	Additions	Deductions	Closing Balance	Depreciation opening Balance	Rate of depreciation	Amortization for the year	Deductions/ Adjustment	Total Amortization/ Adjustments	31.03.2023	31.03.2022
18.	Computer Software	2,25,201	64,01,291	-	66,26,492	90,080	40%	25,60,516	-	26,50,596	39,75,896	2,25,201
19.	E-Journals	-	-	-	-	-	-	-	-	-	-	-
20.	Patents	-	-	-	-	-	-	-	-	-	-	-
	<b>Total (D)</b>	<b>2,25,201</b>	<b>64,01,291</b>	<b>-</b>	<b>66,26,492</b>	<b>90,080</b>		<b>25,60,516</b>	<b>-</b>	<b>26,50,596</b>	<b>39,75,896</b>	<b>2,25,201</b>

Sd/-

Chief Accounts Officer  
NCERT, New Delhi 110 016

Sd/-

Secretary  
NCERT, New Delhi 110 016

**NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING**

**Schedule 4 (b) : Statement of Fixed Assets — Revenue, NCERT**

**Amount in ₹**

S. No.	Assets Heads	Gross Block				Depreciation for the Year					Net Block		
		Op Balance on 01.04.2022	Additions during the year	Deductions during the year	As at 31st March 2023 (1+2-3)	Depreciation Opening Balance	Rate of depreciation	Depreciation during the year	Deduction during the year	Deductions/Adjustment	Total Depreciation up to 31.03.2023 (5+7-8)	31.03.2023 (4-10)	31.03.2022
1.	Land	1	2	3	4	5	6	7	8	9	10		
		-	-	-	-	-	0%	-	-	-	-		
2.	Buildings	3,76,21,926	-	-	3,76,21,926	7,52,439	2%	-	-	-	7,52,439	3,68,69,487	
3.	Road and Bridge	-	-	-	-	-	2%	-	-	-	-	-	
4.	Sewerage and Drainage	1,02,135	-	-	1,02,135	2,043	2%	-	-	-	2,043	1,00,092	1,02,135
5.	Tubewells and Water Supply	9,526	-	-	9,526	191	2%	-	-	-	191	9,335	9,526
6.	Electrical Installation and equipment	1,50,41,902	8,66,989	-	1,59,08,891	7,52,096	5%	43,349	-	-	7,95,445	1,51,13,446	1,50,41,902
7.	Plant and machinery	79,13,080	-	-	79,13,080	3,95,654	5%	-	-	-	3,95,654	75,17,426	79,13,080
8.	Scientific and Laboratory equipment	1,01,62,842	5,78,290	53,941	1,06,87,191	8,13,028	8%	41,948	-	-	8,54,976	98,32,215	1,01,62,842
9.	Office Equipment	1,70,52,736	7,26,178	4,97,014	1,72,81,900	12,78,955	7.5%	17,187	-	-	12,96,142	1,59,85,758	1,70,52,736
10.	Audio Visual Equipment	5,52,74,469	11,24,759	-	5,63,99,228	41,45,585	7.5%	84,357	-	-	42,29,942	5,21,69,286	5,52,74,469
11.	Computer and Peripherals	3,93,95,567	18,32,778	1,77,360	4,10,50,985	78,79,113	20%	3,31,084	-	-	82,10,197	3,28,40,788	3,93,95,567
12.	Furniture, Fixtures and Fittings	6,04,84,400	24,93,875	2,88,693	6,26,89,582	45,36,328	7.5%	1,65,389	-	-	47,01,717	5,79,87,865	6,04,84,400
13.	Vehicles	34,368	-	-	34,368	3,437	10%	-	-	-	3,437	30,931	34,368
14.	Lib. Books and Scientific Journals	6,41,88,658	1,12,54,369	-	7,54,43,027	64,18,867	10%	11,25,437	-	-	75,44,304	6,78,98,723	6,41,88,658
15.	Small Value Assets	-	4,670	-	4,670	-	100%	4,670	-	-	4,670	-	-
	<b>Total (A)</b>	<b>30,72,81,609</b>	<b>1,88,81,908</b>	<b>10,17,008</b>	<b>32,51,46,509</b>	<b>2,69,77,736</b>		<b>18,13,421</b>	<b>-</b>	<b>-</b>	<b>2,87,91,157</b>	<b>29,63,55,352</b>	<b>30,72,81,609</b>

16.	Others (Total B)	-	-	-	-	-	20%	-	-	-	-	-	-
	Total (A+B)	30,72,81,609	1,88,81,908	10,17,008	32,51,46,509	2,69,77,736		18,13,421	-	-	2,87,91,157	29,63,55,352	30,72,81,609
17.	Capital Work in Progress (C)	-	-	-	-	-		-	-	-	-	-	-

S. No.	Intangible Assets	Op. Balance	Additions	Deductions	Closing Balance	Depreciation opening Balance	Rate of depreciation	Amortization for the year	Deductions/ Adjustment	Total Amortization/ Adjustments	31.03.2023	31.03.2022
18.	Computer Software	38,51,409	8,44,519	-	46,95,928	15,40,563	40%	3,37,808	-	18,78,371	28,17,557	38,51,409
19.	E-Journals	19,10,882	9,43,387	-	28,54,269	7,64,353	40%	3,77,355	-	11,41,708	17,12,561	19,10,882
20.	Patents	-	-	-	-	-	-	-	-	-	-	-
	<b>Total (D)</b>	<b>57,62,291</b>	<b>17,87,906</b>	<b>-</b>	<b>75,50,197</b>	<b>23,04,916</b>	<b>-</b>	<b>7,15,163</b>	<b>-</b>	<b>30,20,079</b>	<b>45,30,118</b>	<b>57,62,291</b>

Sd/-

Chief Accounts Officer  
NCERT, New Delhi 110 016

Sd/-

Secretary  
NCERT, New Delhi 110 016

**NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING**

**Schedule 4 (c) : Capital**

**Amount in ₹**

S. No.	Assets Heads	Gross Block			Depreciation for the Year					Net Block		
		Opening Balance 01.04.2022	Additions	Deductions	Closing Balance	Depreciation Opening Balance	Depreciation for the year	Deduction for the year	Deductions/ Adjustment	Total Depreciation	31.03.2023	31.03.2022
1.	Patents and copyrights	-	-	-	-	-	-	-	-	-	-	-
2.	Computer Software	-	-	-	-	-	-	-	-	-	-	-
3.	E -Journals	-	-	-	-	-	-	-	-	-	-	-

Sd/-

*Chief Accounts Officer*  
NCERT, New Delhi 110 016

Sd/-

*Secretary*  
NCERT, New Delhi 110 016

**NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING**

**Schedule 4(d) : Others (Gifted and Sponsored Projects)**

Amount in ₹

S.No.	Assets Heads	Gross Block				Net Block			
		Opening Balance on 01.04.2022	Additions during the year	Deductions during the Year	As at 31st March 2023 (1+2-3)	20% of Column No. 4	Total	31.03.2023 (4-6)	31.03.2022
		1	2	3	4	5	6	7	8
1.	Assets acquired out of Specific Grants and Gifted Assets	6,96,84,718	2,05,26,038	-	9,02,10,756	1,80,42,152	1,80,42,152	7,21,68,604	6,96,84,718
	<b>Total (A)</b>	<b>6,96,84,718</b>	<b>2,05,26,038</b>	<b>-</b>	<b>9,02,10,756</b>	<b>1,80,42,152</b>	<b>1,80,42,152</b>	<b>7,21,68,604</b>	<b>6,96,84,718</b>
2.	Capital Work in Progress (B)	-	-	-	-	-	-	-	-
3.	<b>Grand Total (A+B)</b>	<b>6,96,84,718</b>	<b>2,05,26,038*</b>	<b>-</b>	<b>9,02,10,756</b>	<b>1,80,42,152</b>	<b>1,80,42,152</b>	<b>7,21,68,604</b>	<b>6,96,84,718</b>

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* The additions during the year includes:	Amount
Gifted	5,42,448
Earmarked Funds	-
Sponsored Projects	1,99,83,590
Own Funds	-
<b>Total</b>	<b>2,05,26,038</b>

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

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NCERT, New Delhi 110 016

## NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

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

Amount in ₹			
S. No.	Particulars	Current Year 2022-23	Previous Year 2021-22
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 2022-23	Previous Year 2021-22
1.	Endowment Fund Investments	-	-
		-	-

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

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*Chief Accounts Officer*  
NCERT, New Delhi 110 016

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*Secretary*  
NCERT, New Delhi 110 016



## NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

### Schedule 6 : Investments — Others

		Amount in ₹	
S.No.	Particulars	Current Year 2022-23	Previous Year 2021-22
1.	In Central Government Securities	-	-
2.	In State Government Securities	-	-
3.	Other approved Securities	-	-
4.	Shares	-	-
5.	Debentures and Bonds created out of GPF	1,60,00,000	1,60,00,000
6.	Others (to be specified)		
	(a) Long Term Deposits created out of GPF*	1,49,32,97,306	1,49,32,97,306
	(b) Short Term Deposits	-	-
<b>Total</b>		<b>1,50,92,97,306</b>	<b>1,50,92,97,306</b>

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

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NCERT, New Delhi 110 016

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## NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

### Schedule 7 : Current Assets

S. No	Particulars	Amount in ₹	
		Current Year 2022-23	Previous Year 2021-22
<b>1.</b>	<b>Stock</b>		
	a) Store – Printing paper	-	-
	b) Loose Tools	-	-
	c) Publications	2,59,90,19,313	2,20,64,41,666
	d) Laboratory chemicals, consumables and glassware	-	-
	e) Building Material	-	-
	f) Stationery	-	-
	g) Water supply material	-	-
<b>2.</b>	<b>Sundry Debtors</b>		
	a) Debts Outstanding for a period exceeding six months	-	-
	b) Others	1,49,01,955	1,56,40,312
<b>3.</b>	<b>Cash and Bank Balances</b>		
	a) With Scheduled banks:	-	-
	In Current Accounts	43,300	57,400
	In Term Deposit Accounts	10,20,00,18,101	10,15,00,18,076
	In Savings Accounts	1,16,26,85,435	55,86,20,931
	b) With non-Scheduled banks:	-	-
	In term deposit Accounts	-	-
	In Savings Accounts	-	-
<b>4.</b>	<b>TDS receivable</b>	7,71,08,621	-
	<b>Total</b>	<b>14,05,37,76,725</b>	<b>12,93,07,78,386</b>

Note : Schedule 7(a) shows the details of Bank Accounts.

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Chief Accounts Officer  
NCERT, New Delhi 110 016

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Secretary  
NCERT, New Delhi 110 016

## NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

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

	Amount in ₹	
I. Savings Bank Accounts	Current Year 2022-23	Previous Year 2021-22
1. Grants from UGC A/c	-	-
2. University Receipts A/c	-	-
3. Scholarship A/c	-	-
4. Academic Receipts A/c	-	-
5. Development (Capital) A/c	-	-
6. Combined Entrance Exams (CBT) A/c	-	-
7. Corpus Fund A/c (EMF)	-	-
8. Sponsored Projects Fund A/c	-	-
9. Sponsored Fellowship A/c	-	-
10. Endowment and Chair A/c (EMF)	-	-
11. UGC JRF Fellowship (EMF)	-	-
12. HBA Fund A/c	-	-
13. Conveyance A/c (EMF)	-	-
14. UGC Rajiv Gandhi National Fellowship (EMF)	-	-
15. Academic Development Fund A/c	-	-
16. Deposit A/c	-	-
(SBI Account No. 00000030078164863)- Shillong	89,78,451	2,11,32,628
(SBI Account No. 30174112500)- Bhubaneswar	4,16,94,317	3,93,22,190
(SBI Account No. 00000054035460003)- Mysore	4,10,84,139	6,48,93,455
(SBI Account No. 10200605652)- Ajmer	3,22,60,009	2,56,54,566
(SBI Account No. 10137881284)- CIET	1,30,70,124	2,35,77,376
(SBI Account No. 10137881342)- Publication	19,46,52,856	7,04,32,250
(SBI Account No. 10121604354)- PSSCIVE Bhopal	2,69,97,172	6,04,64,278
(SBI Account No. 10137881331)- Head Quarter- Delhi	73,94,48,062	19,16,64,046
(SBI Account No. 10026515348)- Bhopal	5,51,40,987	5,31,20,177
(SBI Account No. 64214245932)- Mysore	10,120	10,769
(SBI Account No. 64072949232)- Mysore	1,00,000	1,00,000
(SBI Account No. 38631734783)- Mysore	9,135	8,892
(SBI Account No. 38950734642)- Mysore	2,66,247	1,79,640
(SBI Account No. 37614943571)- Head Quarter- Delhi	29,416	28,635
(SBI Account No. 36242012130)- Head Quarter- Delhi	88,70,018	79,59,622
(SBI Account No. 36189339869)- Head Quarter- Delhi	74,382	72,407
17. Student Fund A/c	-	-
18. Student Aid Fund A/c	-	-
19. Capital Grants for specific schemes	-	-
<b>II. Current Account</b>	<b>43,300</b>	<b>57,400</b>
<b>III. Term Deposits with Scheduled Banks</b>	<b>10,20,00,18,101</b>	<b>10,15,00,18,076</b>
<b>Total</b>	<b>11,36,27,46,836</b>	<b>10,70,86,96,407</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

Particulars	Amount in ₹	
	Current Year 2022-23	Previous Year 2021-22
<b>1. Advances to employees: (Non-interest bearing)</b>		
a) Salary	-	-
b) Festival	-	-
c) Medical Advance	-	-
d) Others	2,60,586	28,26,898
<b>2. Long Term Advances to employees:</b>		
(Interest bearing):		
a) Vehicle Loan	2,86,970	3,60,352
b) Home Loan	1,20,90,689	71,95,572
c) Computer	30,51,507	34,60,300
<b>3. Advances and other amounts recoverable in cash or in kind or for value to be received:</b>		
a) On Capital Accounts	-	-
b) to Suppliers	67,33,244	-
c) Others	1,79,41,36,739	1,76,20,58,704
<b>4. Prepaid Expenses:</b>		
a) Insurance	91,038	1,12,072
b) Other Expenses	1,01,67,698	89,56,662
<b>5. Deposits:</b>		
a) Telephone	-	-
b) Lease Rent	-	-
c) Electricity	-	-
d) AICTE (Not Applicable)	-	-
e) Others	10,02,625	21,25,753
<b>6. Income Accrued:</b>		
a) On Investments from Earmarked/Endowment Funds	-	-
b) On Investments-Others	8,44,87,354	5,51,48,678
c) On Investments-STD	16,85,32,849	6,23,56,825
d) On Loans and Advances	20,20,258	17,63,030
e) Others (includes income due unrealized)	-	-
<b>7. Other - Current assets receivable from UGC/sponsored projects:</b>		
a) Debit balances in Sponsored Projects	50,57,826	1,49,33,375
b) Debit balances in Sponsored Fellowships and Scholarships	61,34,592	74,492
c) Grants Receivable	-	-
d) Other Receivable	7,24,57,629	12,77,24,680
<b>8. Claims receivable</b>	<b>2,34,00,000</b>	<b>2,65,81,131</b>
<b>Total</b>	<b>2,18,99,11,604</b>	<b>2,07,56,78,527</b>

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**NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING**

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

S. No.	Name of Project	Sponsoring Agency	Amount in ₹					
			Opening Balance as on 01.04.2022	Receipts/ Recoveries during the year	Refunds	Total	Expenditure during the year	Closing Balance as on 31.03.2023
			1	2	3	4	5 (2+3+4)	6
1.		-	-	-	-	-	-	-
2.		-	-	-	-	-	-	-
3.		-	-	-	-	-	-	-
4.		-	-	-	-	-	-	-
5.		-	-	-	-	-	-	-
		-	-	-	-	-	-	-

**Utilisation Certificate for Specific Projects**

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

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# NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

## Income and Expenditure Account from 01.04.2022 to 31.03.2023

Amount in ₹

Particulars	Schedule	Current Year 2022-23	Previous Year 2021-22
<b>INCOME</b>			
Academic Receipts	9	11,03,00,394	8,03,77,000
Grants/Subsidies	10	3,57,41,12,092	3,18,07,34,988
Income From Investments	11	47,66,69,232	29,40,70,193
Interest Earned	12	2,05,50,597	2,69,39,578
Other Income	13	6,13,27,17,514	4,04,36,93,478
Prior Period Income	14	46,87,624	-
	<b>Total (A)</b>	<b>10,31,90,37,453</b>	<b>7,62,58,15,237</b>
<b>EXPENDITURE</b>			
Staff Payments and Benefits (Establishment Expenses)	15	3,07,64,31,022	1,24,39,87,708
Academic Expenses	16	5,03,69,90,449	2,86,07,79,618
Administrative And General Expenses	17	63,16,17,553	60,21,59,668
Transportation Expenses	18	33,56,201	17,00,133
Repairs and Maintenance	19	35,78,46,297	50,92,45,659
Finance Costs	20	1,13,172	5,40,269
Other Expenses	21	3,70,20,743	-
Prior Period Expenses	22	15,34,05,119	1,68,608
Depreciation	4	10,53,41,397	9,57,22,011
	<b>Total (B)</b>	<b>9,40,21,21,954</b>	<b>5,31,43,03,674</b>
Balance being excess of Income over Expenditure (A-B)		91,69,15,499	2,31,15,11,563
Transfer to/from Designated Fund		-	-
Building fund		-	-
Others (specify)		-	-
<b>Balance Being Surplus/Deficit Carried to Capital Fund</b>		<b>91,69,15,499</b>	<b>2,31,15,11,563</b>
SIGNIFICANT ACCOUNTING POLICIES	23		
CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS	24		

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## NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

### Schedule 9 : Academic Receipts

	Current Year 2022-23	Previous Year 2021-22
<b>Amount in ₹</b>		
<b>FEE FROM STUDENTS</b>		
<b>Academic</b>		
1. Tuition Fee	1,11,26,974	2,44,36,127
2. Admission Fee	27,27,994	27,84,272
3. Enrolment Fee	-	-
4. Library Admission Fee	8,79,200	8,97,500
5. Laboratory Fee	17,80,300	18,12,200
6. Art and craft Fee	-	-
7. Registration Fee	4,57,800	4,48,007
8. Syllabus Fee	31,600	24,300
<b>Total (A)</b>	<b>1,70,03,868</b>	<b>3,04,02,406</b>
<b>Examinations</b>		
1. Admission Test Fee	-	-
2. Annual Examination Fee	4,36,914	61,705
3. Mark sheet, certificate Fee	-	-
4. Entrance examination Fee	-	-
<b>Total (B)</b>	<b>4,36,914</b>	<b>61,705</b>
<b>Other Fee</b>		
1. Identity Card Fee	2,92,410	2,20,410
2. Fine/Misc. Fee/Other Fee	2,12,89,783	99,87,495
3. Medical Fees	6,84,300	6,62,900
4. Transportation Fee	8,200	-
5. Computer lab development Fee	20,73,600	7,80,200
6. Hostel Fee	16,59,275	22,30,800
<b>Total (C)</b>	<b>2,60,07,568</b>	<b>1,38,81,805</b>
<b>Sale of Publications</b>		
1. Sale of Admission forms	2,63,500	3,25,600
2. Sale of Syllabus and Question Paper, etc.	-	-
3. Sale of Prospectus including admission forms	-	-
<b>Total (D)</b>	<b>2,63,500</b>	<b>3,25,600</b>
<b>Other Academic Receipts</b>		
1. Registration fee for workshops, programmes	-	-
2. Registration Fee (Academic Staff College)	-	-
3. Licence Fee	6,65,88,544	3,57,05,484
<b>Total (E)</b>	<b>6,65,88,544</b>	<b>3,57,05,484</b>
<b>Grand Total (A+B+C+D+E)</b>	<b>11,03,00,394</b>	<b>8,03,77,000</b>

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**NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING**

**Schedule 10 : Grants / Subsidies (Irrecoverable Grants Received) : 2022-2023**

Particulars	Capital				Total Capital	Revenue UGC/GOI	Current Year 2022-23	Previous Year 2021-22
	Govt. of India		UGC					
	Capital	Specific Schemes	Capital	Specific Schemes				
<b>Balance B/F</b>	-	-	-	-	<b>24,75,51,690</b>	<b>24,75,51,690</b>	<b>24,75,51,690</b>	
Add: Internal Receipt	-	-	-	-	-	-	30,59,241	
Add: Interest Received during the year	-	-	-	-	-	-	-	
Add: Receipts during the year	35,75,58,246	-	-	-	3,62,54,02,459	3,98,29,60,705	3,19,74,16,739	
<b>Total</b>	<b>35,75,58,246</b>	-	-	<b>35,75,58,246</b>	<b>3,87,29,54,149</b>	<b>4,23,05,12,395</b>	<b>3,63,16,14,197</b>	
Less: Refund to UGC/GOI	-	-	-	-	5,33,53,840	5,33,53,840	-	
<b>Balance</b>	<b>35,75,58,246</b>	-	-	<b>35,75,58,246</b>	<b>3,81,96,00,309</b>	<b>4,17,71,58,555</b>	<b>3,63,16,14,197</b>	
Less: Utilised for Capital Expenditure (A)	35,75,58,246	-	-	35,75,58,246	1,12,54,369	36,88,12,615	20,33,27,519	
<b>Balance</b>	-	-	-	-	<b>3,80,83,45,940</b>	<b>3,80,83,45,940</b>	<b>3,42,82,86,678</b>	
Less: Utilised for Revenue Expenditure (B)	-	-	-	-	3,57,41,12,092	3,57,41,12,092	3,18,07,34,988	
<b>Balance C/F (C)</b>	-	-	-	-	<b>23,42,33,848</b>	<b>23,42,33,848</b>	<b>24,75,51,690</b>	

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

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

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

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

\*Note: The amount of Grant from Revenue UGC represents grant from GOI.

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**NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING**

**Schedule 11 : Income from Investments**

Amount in ₹

S.No.	Particulars	Earmarked/Endowment Funds		Other Investments	
		Current Year 2022-23	Previous Year 2021-22	Current Year 2022-23	Previous Year 2021-22
<b>1.</b>	<b>Interest</b>				
	On Government Securities	-	-	-	-
	On Bonds/Debentures	-	-	-	-
<b>2.</b>	<b>Interest on Term Deposits</b>				
	Long Term	-	-	8,63,20,036	6,51,99,702
	Short Term	-	-	38,94,57,510	22,66,66,397
<b>3.</b>	<b>Income accrued but not due on</b>				
	Term Deposits (Interest bearing)	-	-	-	-
	Advances to employees	-	-	-	-
<b>4.</b>	<b>Interest on Saving Bank Accounts</b>				
<b>5.</b>	<b>Others (Specify)</b>				
	Interest on Loans and Advances	-	-	8,91,686	14,90,191
	Interest on Bank Guarantee	-	-	-	7,13,903
	<b>Total</b>	-	-	<b>47,66,69,232</b>	<b>29,40,70,193</b>
	Transferred to Earmarked/ Endowment Funds	-	-	-	-
	<b>Balance</b>	-	-	-	-

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## NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

### Schedule 12 : Interest Earned

Amount in ₹

S.No.	Particulars	Current Year 2022-23	Previous Year 2021-22
1.	On Savings Accounts with scheduled banks	2,05,50,597	2,69,39,578
2.	On Loans	-	-
	a) Employees/ Staff	-	-
	b) Others	-	-
3.	On Debtors and Other Receivables	-	-
	<b>Total</b>	<b>2,05,50,597</b>	<b>2,69,39,578</b>

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# NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

## Schedule 13 : Other Income

Amount in ₹

Particulars	Current Year 2022-23	Previous Year 2021-22
<b>A. Income from Land and Buildings</b>		
1. Hostel Room rent	-	-
2. License Fee	-	-
3. Hire Charges of Auditorium/Playground/Convention Centre, etc.	-	-
4. Electricity charges recovered	-	-
5. Water Charges recovered	-	-
<b>Total (A)</b>	-	-
<b>B. Sale of Institute's Publications</b>	4,12,18,57,421	3,49,86,33,772
<b>Total (B)</b>	<b>4,12,18,57,421</b>	<b>3,49,86,33,772</b>
<b>C. Income from Holding Events</b>		
1. Gross Receipts from annual function/sports carnival	-	-
Less: Direct Expenditure incurred on the annual function/sports carnival	-	-
2. Gross Receipts from fetes	-	-
Less: Direct Expenditure incurred on the fetes	-	-
3. Gross Receipts for educational tours	-	-
Less: Direct expenditure incurred on the tours	-	-
4. Others (to be specified and separately disclosed)	-	-
<b>Total (C)</b>	-	-
<b>D. Others</b>		
1. Income from consultancy	-	-
2. RTI Fee	5,019	3,388
3. Income from Royalty	46,87,75,211	37,46,55,306
4. Sale of Science Kits	1,40,81,86,477	-
5. Misc. receipts (Sale of tender form, waste paper, amount written off etc.)	2,66,91,943	2,14,180
6. Sale of Fixed Assets	-	-
7. Profit on Sale/disposal of Assets	-	-
a) Owned Assets	3,16,220	(33,026)
b) Assets received free of cost	-	-
8. Grants/Donations from Institutions, Welfare Bodies and International Organisations	-	-
9. Others:	-	-
Income From Investment on Properties	2,56,07,028	1,70,60,031
Leave Salary and Pension Contribution	37,04,031	21,12,227
CGHS Contribution	1,01,54,486	1,01,35,186
Death Relief Scheme	1,96,833	2,31,870
Miscellaneous Receipts	6,72,22,845	14,06,80,544
<b>Total (D)</b>	<b>2,01,08,60,094</b>	<b>54,50,59,706</b>
<b>Grand Total (A+B+C+D)</b>	<b>6,13,27,17,514</b>	<b>4,04,36,93,478</b>

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# NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

## Schedule 14 : Prior Period Income

Amount in ₹

S.No.	Particulars	Current Year 2022-23	Previous Year 2021-22
1.	Academic Receipts	-	-
2.	Income from Investments	-	-
3.	Interest earned	-	-
4.	Other Income	46,87,624	-
	<b>Total</b>	<b>46,87,624</b>	-

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**NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING**

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

Amount in ₹

	Particulars	Current Year 2022-23			Previous Year 2021-22		
		Capital	Revenue	Total	Capital	Revenue	Total
(a)	Salaries and Wages	-	1,46,44,04,244	1,46,44,04,244	-	1,54,87,13,800	1,54,87,13,800
(b)	Allowances and Bonus	-	11,85,29,653	11,85,29,653	-	10,32,02,001	10,32,02,001
(c)	Contribution to Provident Fund	-	-	-	-	-	-
(d)	Contribution to Other Fund (specify) – NPS	-	6,09,06,507	6,09,06,507	-	5,61,51,410	5,61,51,410
(e)	Staff Welfare Expenses	-	15,47,123	15,47,123	-	3,49,584	3,49,584
(f)	Retirement and Terminal Benefits	-	1,28,95,71,117	1,28,95,71,117	-	(60,20,91,536)	(60,20,91,536)
(g)	LTC facility (Outstanding)	-	-	-	-	-	-
(h)	Medical facility (Outstanding)	-	-	-	-	-	-
(i)	Children Education Allowance	-	-	-	-	-	-
(j)	Honorarium	-	-	-	-	-	-
(k)	Other (specify)	-	-	-	-	-	-
	Death Relief Scheme	-	2,49,333	2,49,333	-	12,00,024	12,00,024
	CGHS	-	3,02,50,633	3,02,50,633	-	2,32,67,152	2,32,67,152
	DLIS	-	2,40,000	2,40,000	-	2,40,000	2,40,000
	LSPC	-	46,74,084	46,74,084	-	23,60,310	23,60,310
	Festival Expenses	-	-	-	-	-	-
	Interest Expenditure on GPF	-	10,60,58,328	10,60,58,328	-	11,05,94,963	11,05,94,963
	<b>Total</b>	-	<b>3,07,64,31,022</b>	<b>3,07,64,31,022</b>	-	<b>1,24,39,87,708</b>	<b>1,24,39,87,708</b>

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**NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING**

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

Amount in ₹

Particulars	Pension	Gratuity	Leave Encashment	Total
Opening Balance as on 01.04.2022	15,10,85,94,375	87,84,49,498	77,55,61,958	16,76,26,05,831
Add: Amount Received from other Organisations	-	-	-	-
Adjustment made during the Year	-	-	-	-
<b>Total (a)</b>	<b>15,10,85,94,375</b>	<b>87,84,49,498</b>	<b>77,55,61,958</b>	<b>16,76,26,05,831</b>
Less : Actual Payment during the Year (b)	1,33,34,33,180	12,62,18,767	10,26,32,256	1,56,22,84,203
<b>Balance Available on 31.03.2023 (c= a-b)</b>	<b>13,77,51,61,195</b>	<b>75,22,30,731</b>	<b>67,29,29,702</b>	<b>15,20,03,21,628</b>
Provision required on 31.03.2023 as per Actuarial Valuation (d)	15,11,06,04,585	73,74,50,350	64,18,37,810	16,48,98,92,745
A. Provision to be made in the Current Year 2022-23 (d-c)	1,33,54,43,390	(1,47,80,381)	(3,10,91,892)	1,28,95,71,117
B. Contribution to New Pension Scheme	-	-	-	-
C. Medical Reimbursement to Retired Employees	-	-	-	-
D. Travel to Hometown on Retirement	-	-	-	-
E. Deposit Linked Insurance Payment	-	-	-	-
<b>Total (A+B+C+D)</b>	<b>1,33,54,43,390</b>	<b>(1,47,80,381)</b>	<b>(3,10,91,892)</b>	<b>1,28,95,71,117</b>

Note :

1. The Total (A+B+C+D) in this sub-schedule will be the figure against Retirement and Terminal Benefits in Schedule 15.
2. Items B, C, D and E will be accounted on accrual basis and will include bills preferred but outstanding for payment on 31.03.2023.

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**NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING**

**Schedule 16 : Academic Expenses**

Amount in ₹

	Particulars	Current Year 2022-23		Previous Year 2021-22		
		Capital	Revenue	Capital	Revenue	Total
(a)	Laboratory expenses	-	12,22,813	-	9,81,364	9,81,364
(b)	Field work/ Participation in Conferences	-	-	-	-	-
(c)	Expenses on Seminars/ Workshops	-	46,37,39,714	-	38,50,22,700	38,50,22,700
(d)	Payment to visiting faculty	-	-	-	-	-
(e)	Examination	-	-	-	-	-
(f)	Student Welfare expenses	-	19,29,481	-	10,36,561	10,36,561
(g)	Admission expenses	-	-	-	-	-
(h)	Convocation expenses	-	-	-	-	-
(i)	*Publications	-	3,13,39,08,116	-	2,45,89,29,333	2,45,89,29,333
(j)	Purchase of Science Kits	-	1,40,81,86,477	-	1,40,81,86,477	1,40,81,86,477
(k)	Stipend/means- cum-merit scholarship	-	1,31,05,836	-	50,37,793	50,37,793
(l)	Subscription Expenses	-	-	-	-	-
(m)	Others (specify)	-	1,48,98,012	-	97,71,866	97,71,866
	<b>Total</b>	-	<b>5,03,69,90,449</b>	-	<b>2,86,07,79,618</b>	<b>2,86,07,79,618</b>

\*Publications includes change in stock

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**NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING**

**Schedule 17 : Administrative and General Expenses**

Amount in ₹

Particulars	Current Year 2022-23			Previous Year 2021-22		
	Capital	Revenue	Total	Capital	Revenue	Total
<b>A. Infrastructure</b>						
a) Electricity and Power	-	6,30,52,868	6,30,52,868	-	6,68,06,764	6,68,06,764
b) Water Charges	-	1,35,31,185	1,35,31,185	-	29,80,672	29,80,672
c) Insurance	-	-	-	-	-	-
d) Rent, Rates and Taxes (including property tax)	-	18,99,91,776	18,99,91,776	-	21,12,98,009	21,12,98,009
<b>B. Communication</b>						
a) Postage and Stationery	-	97,88,471	97,88,471	-	1,19,78,810	1,19,78,810
b) Telephone, Fax and Internet Charges	-	30,01,163	30,01,163	-	23,74,229	23,74,229
<b>C. Salary to Contractual Staff</b>	-	4,81,08,874	4,81,08,874	-	-	-
<b>D. Others</b>						
a) Printing and Stationery (consumption)	-	6,89,316	6,89,316	-	6,74,517	6,74,517
b) Travelling and Conveyance Expenses	-	5,24,495	5,24,495	-	6,19,392	6,19,392
c) Hospitality	-	3,89,332	3,89,332	-	6,25,652	6,25,652
d) Auditors Remuneration	-	13,36,621	13,36,621	-	15,96,387	15,96,387
e) Professional Charges	-	17,54,468	17,54,468	-	8,26,834	8,26,834
f) Advertisement and Publicity	-	36,62,668	36,62,668	-	48,15,779	48,15,779
g) Magazines and Journals	-	60,271	60,271	-	-	-
h) Office Expenses	-	19,79,67,323	19,79,67,323	-	17,82,28,434	17,82,28,434
i) Others	-	9,77,58,723	9,77,58,723	-	11,93,34,189	11,93,34,189
<b>Total</b>	-	<b>63,16,17,553</b>	<b>63,16,17,553</b>	-	<b>60,21,59,668</b>	<b>60,21,59,668</b>

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**NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING**

**Schedule 18 : Transportation Expenses**

Amount in ₹

S.No.	Particulars	Current Year 2022-23			Previous Year 2021-22		
		Capital	Revenue	Total	Capital	Revenue	Total
<b>1.</b>	<b>Vehicles (owned by Institution)</b>						
	a) Running expenses	-	9,26,197	9,26,197	-	4,50,531	4,50,531
	b) Repairs and Maintenance	-	8,62,303	8,62,303	-	8,57,278	8,57,278
	c) Insurance expenses	-	-	-	-	-	-
<b>2.</b>	<b>Vehicles taken on rent/lease</b>						
	a) Rent/lease expenses	-	-	-	-	-	-
<b>3.</b>	<b>Vehicle (taxi) hiring expenses</b>	-	15,67,701	15,67,701	-	3,92,324	3,92,324
	<b>Total</b>	-	<b>33,56,201</b>	<b>33,56,201</b>	-	<b>17,00,133</b>	<b>17,00,133</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 19 : Repairs and Maintenance**

Amount in ₹

Particulars	Current Year 2022-23			Previous Year 2021-2022		
	Capital	Revenue	Total	Capital	Revenue	Total
a) Buildings	-	34,44,42,075	34,44,42,075	-	50,11,48,509	50,11,48,509
b) Furniture and Fixtures	-	1,30,00,809	1,30,00,809	-	78,77,156	78,77,156
c) Capital and Machinery	-	-	-	-	-	-
d) Office Equipment	-	-	-	-	-	-
e) Computers	-	-	-	-	-	-
f) Laboratory and Scientific equipment	-	-	-	-	-	-
g) Audio Visual equipment	-	-	-	-	-	-
h) Cleaning Material and Services	-	-	-	-	-	-
i) Book binding charges	-	-	-	-	-	-
j) Gardening	-	-	-	-	-	-
k) Estate Maintenance	-	-	-	-	-	-
l) Others (specify)	-	4,03,413	4,03,413	-	2,19,994	2,19,994
<b>Total</b>	-	<b>35,78,46,297</b>	<b>35,78,46,297</b>	-	<b>50,92,45,659</b>	<b>50,92,45,659</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 20 : Finance Costs**

Amount in ₹

Particulars	Current Year 2022-23			Previous Year 2021-22		
	Capital	Revenue	Total	Capital	Revenue	Total
a) Bank Charges	-	1,13,172	1,13,172	-	5,40,269	5,40,269
b) Others (specify)	-	-	-	-	-	-
<b>Total</b>	-	<b>1,13,172</b>	<b>1,13,172</b>	-	<b>5,40,269</b>	<b>5,40,269</b>

Note:

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

Sd/-

*Chief Accounts Officer*

NCERT, New Delhi 110 016

Sd/-

*Secretary*

NCERT, New Delhi 110 016

**NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING**

**Schedule 21 : Other Expenses**

Amount in ₹

S. No.	Particulars	Current Year 2022-23			Previous Year 2021-22		
		Capital	Revenue	Total	Capital	Revenue	Total
(a)	Provision for Bad and Doubtful Debts/Advances	-	3,64,97,417	3,64,97,417	-	-	-
(b)	Irrecoverable Balances Written-off	-	-	-	-	-	-
(c)	Fixed Assets Written off/loss on sale of Fixed Assets	-	5,23,326	5,23,326	-	-	-
(d)	Grants/Subsidies to other Institutions/Organisations	-	-	-	-	-	-
(e)	Others (specify)	-	-	-	-	-	-
	<b>Total</b>	-	<b>3,70,20,743</b>	<b>3,70,20,743</b>	-	-	-

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

Sd/-  
Secretary  
NCERT, New Delhi 110 016

**NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING**

**Schedule 22 : Prior Period Expenses**

Amount in ₹

S.No.	Particulars	Current Year 2022-23			Previous Year 2021-22		
		Capital	Revenue	Total	Capital	Revenue	Total
1.	Establishment expenses	-	11,91,29,670	11,91,29,670	-	-	-
2.	Academic expenses	-	-	-	-	-	-
3.	Administrative expenses	-	-	-	-	-	-
4.	Transportation expenses	-	-	-	-	-	-
5.	Repairs and Maintenance	-	-	-	-	-	-
6.	Programme Expenses	-	-	-	-	-	-
7.	Other expenses	-	3,42,75,449	3,42,75,449	-	1,68,608	1,68,608
	<b>Total</b>	-	<b>15,34,05,119</b>	<b>15,34,05,119</b>	-	<b>1,68,608</b>	<b>1,68,608</b>

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

Sd/-  
Secretary  
NCERT, New Delhi 110 016

**NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING**

**C. Receipts and Payment Account for the year ended 31.03.2023**

<b>S. No.</b>	<b>RECEIPTS</b>	<b>Current Year 2022-23</b>	<b>Previous Year 2021-22</b>	<b>PAYMENTS</b>	<b>Current Year 2022-23</b>	<b>Previous Year 2021-22</b>
1.	Opening Balances			1. Expenses		
(a)	Cash Balances			a) Establishment Expenses	2,51,25,42,339	2,19,83,56,325
(b)	Bank Balances			b) Academic Expenses	3,02,34,79,570	1,76,04,78,321
	(i) In current accounts	57,400	24,351	c) Administrative Expenses	1,49,10,20,528	1,45,74,56,216
	(ii) In Deposit accounts	18,076	18,075	d) Transportation Expenses	1,36,38,822	53,25,032
	(iii) In Saving accounts	55,86,20,931	1,14,93,70,496	e) Repairs and Maintenance Expenses	28,78,60,637	33,82,95,638
				f) Prior Period Expenses	-	-
2.	Grants Received					
(a)	From Government of India	3,98,29,60,705	3,19,74,16,739	2. Payments against Earmarked/ Endowment Funds	-	-
(b)	From State Government					
(c)	From Other Sources	-	-	3. Payments against Sponsored Projects/Schemes	3,17,60,44,578	85,57,42,156
	(Grants for capital and revenue exp. to be shown separately if available)					

					4. Payments against Sponsored Fellowships/ Scholarships	1,31,05,836	50,37,793
3.	Academic Receipts	11,29,51,518	8,03,64,441				
4.	Receipts against Earmarked/ Endowment Funds		-		5. Investments and Deposits made:		
					a) Out of Earmarked/ Endowments Funds		-
					b) Out of own funds (Investments -Others)		-
5.	Receipts against Sponsored Projects/ Schemes	3,09,81,71,514	68,04,22,639				
6.	Receipts against sponsored Fellowships and Scholarships		-		6. Term Deposits with Scheduled Banks	11,82,00,00,000	11,51,99,95,000
					7. Expenditure on Fixed Assets and Capital Work-in-Progress:		
7.	Income on Investments:				a) Fixed Assets	36,44,71,543	23,92,18,337
(a)	Earmarked / Endowment funds		-		b) Capital Work-in-Progress		-
(b)	Other Investments	5,69,81,360	5,64,07,966				
					8. Other Payments including statutory payments	1,03,73,92,505	75,26,74,732
8.	Interest received on						
(a)	Bank Deposits	28,30,55,637	22,04,68,577				
(b)	Loans and Advances	6,34,459	9,33,883		9. Refunds of Grants		

(c)	Savings Bank Accounts	20,550,597	2,69,39,578	10. Deposits and Advances	3,87,89,155	40,50,107
(d)	Bank Guarantees	-	7,13,903			
9.	Investments encashed		-	11. Other Payments	11,83,07,60,702	7,46,99,51,787
10.	Term Deposits with Scheduled Banks encashed	11,77,00,00,000	9,33,00,00,000	12. Closing balances:	-	-
				a) Cash in hand	-	-
11.	Other Income (Including Prior Period income)	3,74,80,36,559	3,29,19,25,664	b) Bank Balances	-	-
				In Current Accounts	43,300	57,400
12.	Deposits and Advances	1,88,36,516	3,35,39,019	In Savings Accounts	1,16,26,85,435	55,86,20,931
				In Deposit Accounts	18,101	18,076
13.	Miscellaneous Receipts including Statutory Receipts	7,43,85,57,092	4,07,10,11,899			
14.	Any Other Receipts	5,68,24,20,688	5,02,57,20,623			
	<b>Total</b>	<b>36,77,18,53,052</b>	<b>27,16,52,77,852</b>	<b>Total</b>	<b>36,77,18,53,052</b>	<b>27,16,52,77,852</b>

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

Sd/-  
Secretary  
NCERT, New Delhi 110 016



**NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING**

**General Provident Fund Account**

**D. Balance Sheet as on 31 March 2023**

<b>Liabilities</b>	<b>Current Year 2022-2023</b>	<b>Previous Year 2021-22</b>	<b>Assets</b>	<b>Current Year 2022-23</b>	<b>Previous Year 2021-22</b>
<b>GPF</b>					
Opening Balance	1,65,99,69,934	1,59,05,94,482	Investment	1,50,92,97,306	1,50,92,97,306
Add: Subscription during the year	20,71,35,673	23,88,01,803	Accrued Interest as on 31.03.2023	8,44,87,354	5,51,48,678
Add: Interest Credited	10,60,58,328	11,05,94,963			
Less: Advance/Withdrawal	(45,30,79,100)	(28,00,21,314)			
<b>Closing Balance</b>	<b>1,52,00,84,835</b>	<b>1,65,99,69,934</b>			
<b>CPF</b>			<b>Cash at Bank</b>		
Opening Balance	3,34,264	3,34,264	Bank Balance	-	5,31,29,321
Add: Subscription during the year	-	-			
Add: Interest Credited	-	-			
Less: Advance/Withdrawal	-	-			
<b>Closing Balance</b>	<b>3,34,264</b>	<b>3,34,264</b>			
Excess Contribution funded by NCERT	13,58,32,747	-			

<b>Surplus/(Deficit) :</b>					
Opening Balance	(4,27,28,893)	26,66,368			
Less: Excess of Exp. over Income	(1,97,38,292)	(4,53,95,261)			
Add: Excess of Income over Exp.	-	-			
<b>Closing Balance</b>	<b>(6,24,67,185)</b>	<b>(4,27,28,893)</b>			
<b>Total</b>	<b>1,59,37,84,660</b>	<b>1,61,75,75,305</b>	<b>Total</b>	<b>1,59,37,84,660</b>	<b>1,61,75,75,305</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 2023**

Amount in ₹					
<b>Expenditure</b>	<b>Current Year 2022-23</b>	<b>Previous Year 2021-22</b>	<b>Income</b>	<b>Current Year 2022-23</b>	<b>Previous Year 2021-22</b>
<b>Interest Credited to</b>					
GPF Account	10,60,58,328	11,05,94,963	Interest Earned on Investment	5,69,81,360	5,64,07,966
CPF Account	-	-	Add: Interest accrued up to March 2023	8,44,87,354	5,51,48,678
Council Contribution (CPF)	-	-	Less: accrued interest of Previous years	(5,51,48,678)	(4,63,56,942)
<b>Total</b>	<b>10,60,58,328</b>	<b>11,05,94,963</b>	<b>Total</b>	<b>10,60,58,328</b>	<b>11,05,94,963</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 2022-23**

Receipts	Amount in ₹		
	Current Year 2022-23	Previous Year 2021-22	Current Year 2022-23
<b>Opening Balance</b>	5,31,29,321	7,79,35,866	45,30,79,100
GPF Subscription	20,71,35,673	23,88,01,803	-
CPF Subscription	-	-	-
*Excess Contribution funded by NCERT	13,58,32,747	-	-
Investment Encashed	92,00,00,000	98,00,00,000	92,00,00,000
Interest Received	5,69,81,360	5,64,07,966	-
<b>Total</b>	<b>1,37,30,79,100</b>	<b>1,35,31,45,635</b>	<b>1,37,30,79,100</b>
			<b>Total</b>
			<b>1,35,31,45,635</b>

\*Note:

1. Excess Contribution towards GPF withdrawal was funded by NCERT. The Investment of Rs. 92,00,00,000/- renewed without adjustment of GPF withdrawal. Thus, Excess Investment of Rs. 13,58,32,746.30 will be adjusted upon renewal of investment next year.
2. Separate Bank Account in the name of General Provident fund with effect from 27.03.2023.

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 on 31.03.2023**

Amount in ₹

<b>Liabilities</b>	<b>Current Year 2022-23</b>	<b>Previous Year 2021-22</b>	<b>Assets</b>	<b>Current Year 2022-23</b>	<b>Previous Year 2021-22</b>
<b>NPS Fund:</b>					
Own Share	1,11,07,414	1,00,91,804	<b>Investment</b>	50,00,000	50,00,000
Council Share	1,80,76,174	1,66,28,520	<b>Add: Accrued Int. for the Year</b>	67,500	75,441
<b>Surplus/Deficit</b>					
Opening balance	30,87,100	23,71,287	Subscription to be received (2015-16 and 2016-2017)	42,706	42,706
Excess of Income Over Expenditure for the year	10,30,594	7,15,813			
<b>Liability:</b>					
Amount to be paid to Non-Plan subscribers	16,79,508	16,79,508	<b>Cash at Bank</b>	2,98,09,626	2,63,68,785
			TDS for FY-2022-23	25,287	-
			TDS for FY-2021-22	35,671	-
<b>Total</b>	<b>3,49,80,790</b>	<b>3,14,86,932</b>	<b>Total</b>	<b>3,49,80,790</b>	<b>3,14,86,932</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**

**H. Income and Expenditure Account for the year ended 31.03.2023**

Amount in ₹

<b>EXPENDITURE</b>	<b>Current Year 2022-23</b>	<b>Previous Year 2021-22</b>	<b>INCOME</b>	<b>Current Year 2022-23</b>	<b>Previous Year 2021-22</b>
			<b>Interest Earned</b>		
			FDRs	2,53,296	1,63,972
Bank Charges	289	-	Saving Bank	7,42,357	5,37,198
			Prior Period Interest	35,671	-
			<b>Add: Accrued Int. for the year</b>		
Excess of Income Over Expenditure	10,30,594	7,15,813	TDR	75,000	75,441
			Saving Bank A/c- 30004257450	-	-
			Less: Accrued Int. for the previous year	(75,441)	(60,798)
<b>Total</b>	<b>10,30,883</b>	<b>7,15,813</b>	<b>Total</b>	<b>10,30,883</b>	<b>7,15,813</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**

**I. Receipts and Payments Account for the year ended 31.03.2023**

Amount in ₹

<b>Receipts</b>	<b>Current Year 2022-23</b>	<b>Previous Year 2021-22</b>	<b>Payment</b>	<b>Current Year 2022-23</b>	<b>Previous Year 2021-22</b>
<b>Opening balance</b>			<b>Payment send to NSDL</b>		
Cash in Hand	-	-	Own Share	4,24,29,123	3,72,17,749
Cash at Bank	2,63,68,785	1,96,15,695	Council Share	5,93,97,943	5,20,59,341
			Adjustment	-	18,607
<b>Subscription</b>			<b>MVSV Prasad's Contribution</b>		
Own Share	4,35,05,642	4,01,19,251	Own Share paid to Mallauma Prasad	16,67,597	-
Council Share	6,09,06,507	5,61,14,704	Council Share sent to NCERT	16,67,597	-
<b>From NSDL (in f/o MVSV Prasad)</b>			<b>Investment made during the year</b>		
Own Share	16,67,597	-		50,00,000	50,00,000
Council Share	16,67,597	-			
<b>From NSDL (GPF OPTEE)</b>	32,48,110	-	<b>GPF OPTEE</b>		
			Own Share	16,24,050	-
			Council Share	16,24,059	-
Non Pran Receipts	-	-	<b>Sent to JNU</b>		
<b>Investment encashed</b>	50,00,000	41,13,662	Own Share	60,910	-
			Council Share	60,910	-
<b>Interest on investment encashed</b>	2,35,509	1,63,972	Bank Charges	289	-
<b>INTEREST ON SB A/c</b>	7,42,357	5,37,198	<b>Closing balance :</b>		
			Cash in Hand	-	-
			Cash at Bank	2,98,09,626	2,63,68,785
<b>Total</b>	<b>14,33,42,104</b>	<b>12,06,64,482</b>	<b>Total</b>	<b>14,33,42,104</b>	<b>12,06,64,482</b>

Sd/-

Chief Accounts Officer  
NCERT, New Delhi 110 016

Sd/-

Secretary  
NCERT, New Delhi 110 016

# NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

## Schedule 23

### J. Significant Accounting Policies for the year ended on 31st March 2023

#### 1. Basis for the Preparation of Accounts

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

#### 2. Revenue Recognition

- 2.1 Fees from students (except Tuition Fees), sale of Admission Forms, Royalty and Interest on Savings Bank Account are accounted on cash basis, Tuition Fees collected separately for each semester is accounted on accrual basis.
- 2.2 Income from land, buildings and other property and interest on investments are accounted on accrual basis.
- 2.3 Interest on interest bearing advances to staff for House Building, Purchase of Vehicles and Computers is accounted on accrual basis every year, though the actual recovery of interest starts after the full repayment of the Principal.
- 2.4 Revenue from sale of books/science kits/audio and video CDs are accounted net of sales returns, rebate and trade discount.

#### 3. Fixed Assets and Depreciation

- 3.1 Fixed assets are stated at cost of acquisition including inward freight, duties, taxes and incidental and direct expenses related to acquisition, installation and commissioning.
- 3.2 Gifted/Donated assets are valued at the declared value where available; if not available, the value is estimated based on the present market value adjusted with reference to the physical condition of the asset. They are set-up by credit to Capital Fund and merged with the Fixed Assets of the Institution. Depreciation is charged at the rates applicable to the respective assets.
- 3.3 Fixed assets are valued at cost less accumulated depreciation. Depreciation on fixed assets is provided on Straight Line Method, at the following rates:

##### **Tangible Assets**

1. Land	0%
2. Site Development	0%
3. Buildings	2%
4. Roads and Bridges	2%
5. Tube Wells and Water Supply	2%
6. Sewerage and Drainage	2%
7. Electrical Installation and equipment	5%
8. Plant and Machinery	5%
9. Scientific and Laboratory Equipment	8%
10. Office Equipment	7.5%



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

#### **Intangible Assets (Amortisation)**

1. E-Journals	40%
2. Computer Software	40%
3. Patents and Copyrights	9 years

- 3.4 Depreciation is provided for the whole year on additions and deletions during the year.
- 3.5 Where an asset is fully depreciated, it will be carried at a residual value of Re 1 in the Balance Sheet and will not be further depreciated. Thereafter, depreciation is calculated on the additions of each year separately at the rate of depreciation applicable for that asset head.
- 3.6 Assets created out of Earmarked Funds and funds of Sponsored Projects, where the ownership of such assets vests in the Institution, are setup by credit to Capital Fund and merged with the Fixed Assets of the institution. Depreciation is charged at the rates applicable to the respective assets.
- 3.7 Assets, the individual value of each of which is Rs. 2,000 or less (except Library Books) are treated as Small Value Assets, 100% depreciation is provided in respect of such assets at the time of their acquisition. However, physical accounting and control are continued by the holders of such assets.
- 3.8 NCERT follows the practice to recognise the fixed assets on the basis of Utilisation Certificate received from CPWD or another department/unit.

#### **4. Intangible Assets**

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

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

## **5. Retirement Benefits**

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

## **6. Investments**

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

## **7. Earmarked/Endowment Funds**

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

## **8. Government Grants**

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

## **9. Investments of Earmarked Funds and Interest Income Accrued on Such Investments**

To the extent not immediately required for expenditure, the amounts available against such funds are invested in approved Securities and Bonds or deposited for fixed term with Banks, leaving the balance in Savings Bank Accounts. Interest received, interest accrued and due and interest accrued but not due on such investments are added to the respective funds and not treated as income of the Institution.

## **10. Sponsored Projects**

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

## **11. Inventory Valuation**

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

## **12. Income Tax**

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

## **13. Expenditures**

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

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

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

# NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

## Schedule 24

### K. Notes to Accounts for the year ended on 31 March 2023

#### CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS

##### 1. Contingent Liabilities

- 1.1 There are 77 Court Cases filed against the Institution by former/present employees, tenants and contractors, and arbitration cases with contractors, pending for decisions as on 31.03.2023. The suits filed by employees are related to establishment, viz. promotions, increments, pay scales, termination etc. The quantum of the claims is not ascertainable.
- 1.2 Letters of credit established by the Bank on behalf of the Institution outstanding as on 31.03.2023- Nil.
- 1.3 Disputed demands of Service Tax and GST as on 31.03.2023 - Nil.

##### 2. Capital Commitments

The value of contracts remaining to be executed on Capital Account and not provided for (Net of Advances) as on 31.03.2023 - Rs. 177.75 crores. This is shown as outstanding closing balance as on 31.03.2023 with CPWD at Sch-8.

##### 3. Fixed Assets

###### 3.1 Tangible Assets

Fixed Assets created out of Capital Funds and Revenue Funds have been stated separately in respect of the additions made during the year 2022-23. The depreciation on those additions has been distinctly given in sub- schedule 4(a) and 4(b) to the main schedule of fixed assets. (Schedule 4)

###### 3.2 Intangible Assets:

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

- 3.3 Additions during the year to the Fixed Assets in Schedule 4 include Assets purchased amounting to Rs. 21.55 crore and Rs. 2.07 crore under Capital and Revenue heads respectively. The details of additions made in Assets during the year under Sponsored Projects and Gifted Assets is Rs. 2.00 crore and Rs. 0.54 crore respectively and adjusted by Credit to the Capital Fund accordingly.

##### 4. Depreciation

- 4.1 In compliance with the change in accounting Policy, the rates of depreciation w.e.f. 01.04.2014 have been taken on Assets in accordance with the revised prescribed rates. Further, depreciation has to be charged on the Straight-Line Method in terms of the revised accounting policy. However, since the original cost of the assets is not available, depreciation has been charged on the Written down Value of the assets. The residual value of the assets Totally written-off required to be shown at Re.1/- is not ascertained in the absence of complete details.

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

#### **5. Compilation of Accounts as Per New Format**

Compilation of accounts has been done on the basis of receipts and payments accounts and additional information received from the respective units of the Council.

Further, as this format is drafted for educational institutions, the main aim of the Institute is for imparting quality education for which substantial amount has been incurred on organization of training/development/programs/seminars/conferences for teachers and developing curriculum syllabus up to school level education in the Country. Accordingly, wherever there is any deviation from the presentation of Accounts from the prescribed accounting format, the same has been disclosed appropriately.

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

Liability of Rs.1648.99 crore on account of Retirement Benefits (gratuity, pension and leave encashment) up to 31st March 2023 has been provided during the year as determined on the basis of actuarial valuation. However, current year payment towards Gratuity, Leave Encashment and Pension to the retired employees has been shown under Schedule-15a to the Income and Expenditure Account.

#### **7. Expenditure in Foreign Currency**

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

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

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

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

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

#### **9. Provident Fund and New Pension Scheme**

As the Provident Fund Account and the New Pension Scheme Account are not part of the Fund of the institute owned by the members of those funds and not by the Institution hence, the same are shown separately. A Receipts & Payments Account, an Income & Expenditure Account (on an Accrual basis) and a Balance Sheet of the Provident Fund Accounts and

New Pension Scheme account for the year 2022-23 have been attached to the Institution's Accounts.

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

10.1 Against the Total advances of Rs.175.98 crore with the CPWD as on 1st April 2022, advances worth Rs.15.99 crore under Capital head have been settled by acquiring assets.

Advance of Rs. 35.20 crore under Revenue head have also been settled/refunded during the year 2022-23 by booking as revenue expenditure on account of repair and maintenance of land & building.

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

10.2.1 Revenue Head **Amount in ₹**

<b>Revenue Head: CPWD Advance</b>	<b>Revenue Head L and B</b>	<b>Revenue Head E and F</b>	<b>Total</b>
Opening Balance (A)	93,06,05,818/-	22,50,000/-	93,28,55,818/-
Add: Advance Given during 2022-23 (B)	26,67,80,478/-	-	26,67,80,478/-
Less: Acquired/Adjusted in 2022-23 (C)	350,723,943/-	12,50,000/-	351,973,943/-
<b>Closing Balance (A + B - C)</b>	<b>846,662,353/-</b>	<b>10,00,000/-</b>	<b>847,662,353/-</b>

10.2.2 Capital Head **Amount in ₹**

<b>Capital Head: CPWD Advance</b>	<b>Capital Head L and B</b>	<b>Capital Head E and F</b>	<b>Total</b>
Opening Balance (A)	82,53,90,689/-	15,39,057/-	82,69,29,746/-
Add: Advance Given during 2022-23 (B)	26,28,20,572/-	-	26,28,20,572/-
Less: Acquired/Adjusted/Refunded in 2022-23 (C)	15,99,16,850/-	-	15,99,16,850/-
<b>Closing Balance (A + B - C)</b>	<b>92,82,94,411/-</b>	<b>15,39,057/-</b>	<b>92,98,33,468/-</b>

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

**Amount in ₹**

	<b>Particulars</b>	<b>Amount</b>
	Sale Proceeds of Books and periodical as Shown in Consolidated Receipts and payments A/C of 2022-23	3,17,88,61,040.18
Add:	Credit Sale made to RIE	13,76,825.00
Less:	Payment received/books returned from RIEs on account of credit sale during the Previous Financial years	21,15,183.00
Add:	Books and Periodical supplied during the current financial year 2022-23 on which advance received during the previous years	23,31,65,152.36
Less:	Books and Periodical for which advances was received in the current financial year but books could not be supplied during the financial year 2022-23.	18,43,83,254.36

Add:	Discount on sale to customers.	8,94,735,905.52
	Sale Proceeds of Books and periodical as Shown in Consolidated Income and Expenditure A/C of 2022-23.	4,12,16,40,485.70

12. The head-wise status of the Grant-in-aid received from the Ministry, expenditure incurred thereof and unspent balance as on 31.03.2023 is as under:

**(Fig. in lakhs)**

Head	Opening Balance as on 01.04.2022	Grant Recd. 2022-23	Total Fund Available	Expenditure	Refunded	Unspent Balance as on 31.3.2023
Salaries	1,558.77	14,702.88	16,261.65	13,698.54	524.16	2,038.95
Revenue (General)	907.37	21,400.00	22,307.37	22,003.98	-	303.39
Capital	-	3,575.58	3,575.58	3,575.58	-	-
NER	9.38	151.15	160.53	151.16	9.38	-
<b>Total</b>	<b>2,475.52</b>	<b>39,829.61</b>	<b>42,305.13</b>	<b>39,429.26</b>	<b>533.54</b>	<b>2,342.34</b>

#### Remarks

1. Out of balance Rs. 23,42,33,847/- an amount of Rs. 9,96,43,236/- was transferred from TSA to commercial bank account of NCERT for the payment of Salaries for the month of March 2023 payable on 01.04.2023 and the balance of Rs.13,45,90,611/- was refunded to the MoE.
  2. The Excess amount of Rs. 1500/- utilized under NER head was met out of Council's internal Receipts.
  3. The 30% Financial Impact of the additional Expenses under Salaries i.e., Rs.12,11,67,564/- is to be borne by the NCERT and hence, the same has been accounted for (i.e., Total expenditure on salaries (Rs. 1,49,10,21,528/- minus Rs. 12,11,67,564/-) and net expenditure of Rs. 136,98,53,964/- shown under the head Salaries. This amount has also been shown in Schedule No. 10 under heading grants/subsidies (irrecoverable grants received).
13. Amount outstanding against advance from students/school amounting to Rs. 48,92,732/- which was lying unidentified and unclaimed for over 7 years has been written-off by treating the same as Miscellaneous Income. This has the effect of an Increase in Revenue and decrease in Current Liability to an equal amount.
14. **Income from Sale of Scientific Kits**  
It has been the past practice till 2021-22 that Gross amount collected towards supply of Science Kits (including basic amount, GST on basic amount and License Fee of 5% on basic amount) had been treated as Current Liability (being amount received in Advance) and Payment to Suppliers towards supply of these Kits was adjusted from such Advances and the net amount was shown in the Balance Sheet as Current Liability. Since the collection of Advance is against supply of Kits on which GST is applicable, this has been treated as Sale of Goods and proper Revenue has been Booked under the Head of "Sale of Science Kits". The License Fee is inclusive of GST and hence, the same has been shown after adjustment of GST component involved in this amount.

Since, the Suppliers are paid amount equal to the amount received against such supply of Science Kits from various Schools and Institutions, there is no mark-up involved in such Kits and only the License Fee is earned by NCERT. Therefore, the Basic amount of Purchase of these kits will always be equal to the Sale Booked against the same. The amount paid to various suppliers against supply of these Kits has been shown as expenditure under the head of "Academic Expenses"

- 15.** As pointed out in SAR, the Current liabilities & Provisions include the debit balance of sundry creditors of Rs. 19.40 lakh in the financial year 2021-22. The debit balance of sundry creditors represents the expenses of earlier years. The same is settled during the current year 2022-23 in prior period expenses.
- 16.** As pointed out in SAR, the Statutory Liabilities include debit balance of Rs. 109.85 lakh in Previous financial year 2021-22. The same is now shown under the head "LOANS, ADVANCES & DEPOSITS" (SCHEDULE-08) at S.No.3.
- 17.** As pointed out in SAR, the Fixed Assets do not include the cost of land and building owned by Regional Production and Distribution Centre (RPDC), Bengaluru, a unit of NCERT. The land is taken in the accounts of Mysore branch at nominal value of Re. 1 as advised in the SAR and the building is also taken in the accounts of Mysore as additions during the year 2022-23 at Rs. 3,27,67,028/- as valued by CPWD and an equal amount is adjusted with Capital fund.
- 18.** RIE-Bhubaneswar incurred an expenditure of Rs. 8.46 crore as on 31st March 2023 for two works with respect to New Girls Hostel and an Open Auditorium. This Capital Expenditure is shown under the Capital Work-In-Progress during the Current financial year as advised in the SAR.
- 19.** As pointed out SAR, RIE-Bhopal includes deposit of Rs. 11.42 lakh with DAVP in respect of advertisement. During the current year 2022-23, the amount of Rs. 11,23,128/- is debited to Prior period expenses as this expenditure was incurred during previous years and adjustment is made during current year.
- 20.** As mentioned in SAR, the Debit balance in sponsored projects amounting to Rs. 63.47 lakhs (pertaining to 2015-16), has been adjusted with the credit balance under the same head under "Balance in sponsored projects and scholarship"
- 21.** As advised in SAR, Provision for Doubtful Debt has been made for Sundry debtors of Rs. 36.60 Lakhs which were outstanding since 2004-05.
- 22.** Investment in Bonds of Punjab Financial corporation (PFC), which matured on 1st Dec, 2016 is recoverable and legal notices have been served on PFC for recovery of Principal and Interest due thereon. Interest is due for the period 1st Dec. 2016 to 31st March 2023 amounting to Rs. 121.71 lakh (including Interest accrued up to 31-03-2023 amounting to Rs. 107 Lakhs) and the same is duly recognized as Income. However, a provision under "Doubtful debts" has been made for the amount of Rs. 94,37,457/- (Total accrued interest up to 31th March 2023 was Rs. 1,21,70,643/- less Rs. 27,33,186/- which is received on 22th June 2023). The amount Rs. 94,37,457 is under dispute.
- 23.** As pointed out in SAR, during the previous financial year 2021-22, the current liabilities & provision did not include liability for Salary of staff for the month of March 2022 of Rs. 11.91 Crore paid in April'2022. The adjustment for the same is made during the current financial year by debiting the same amount to Prior Period Salary Expenses and credited to salary expenses.
- 24.** As pointed out in SAR, the assets disposed by CIET division during the financial year 2020-21 with net amount of Rs. 7.40 lakh were not deducted from Fixed assets. The



treatment for the same is done in the current financial year 2022-23 by adjusting the same from Fixed Assets, with corresponding effect in Miscellaneous Receipts and Prior Period Expenses (being loss on sale of assets).

- 25.** Claim receivable for an amount of Rs. 2.66 crore represents the amount deposited with the SBI on the directions of the court, in respect of a case filed by NCERT Stenographers welfare organization and NCERT ministerial staff association. Later, this amount was distributed to the beneficiaries on the directions of the court. A civil suit CS (OS) No. 2328/2012 has been filed against stenographers' welfare organization and NCERT ministerial staff association by NCERT in Delhi High Court. During the Current year, from the amount of Claim Receivable of Rs. 2.66 crores an amount of Rs. 31,81,131/- is adjusted towards Earnest Money/Sec. Dep. and income tax (TDS) and balance of Rs. 2.34 crores is carried forward to next year.
- 26.** As pointed out in SAR, the Library and documentation division of NCERT had made the payment of RS. 69.85 lakh for procuring journals against which journals amounting to RS. 1.71 lakh were received and journals amounting to Rs. 68.14 lakh were yet to be received as on 31st March 2022. However, NCERT capitalized the whole amount of Rs. 69.85 lakh. The adjustment for the same is passed during the current financial year under Fixed Assets.
- 27.** As pointed out in SAR, an amount of Rs. 8.45 crore against "Contractual Staff Salary/ Outsourcing' is included in "Salaries and Wages" amounting to Rs. 154.87 crores are shown under the head of Establishment Expense (Schedule- 15) in previous year 2021-22. During the financial year 2022-23, the "Contractual Staff Salary/Outsourcing' is shown under the head Administrative Expenses (Schedule-17) as advised in SAR.
- 28.** During the Previous Year 2021-22, payment was made under the head of "Other Liabilities/Outstanding Expenses" under sub-head of "Other Charges" amounting to Rs. 2,77,24,877/- However, there was no amount outstanding as on 01/04/2021. This resulted in a debit balance in other charges. Necessary correction has been made in the current year by debiting the "Prior Period Expenses" for Rs. 2,77,24,877/- and crediting the other charges, under the same Head of Account.
- 29.** NCERT has made a provision of Rs. 73,74,50,350/- for Gratuity of its Employees (including NPS subscribers) as per Actuarial Valuation.

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 2023**

1. We have audited the attached Balance Sheet of National Council of Educational Research and Training (NCERT) as at 31 March 2023, Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under Section 20 (1) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971. The audit has been entrusted for the period up to 2027-28. This financial statement includes the accounts of 12 units of the Council. Out of these, accounts of three units were audited and comments considered for the report. These financial statements are the responsibility of the NCERT's management. Our responsibility is to express and 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 & Regulations (Propriety and Regulatory) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Reports/CAG's Audit Reports separately.
3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amount and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.
4. **Based on our audit, we report that**
  - (i) Based on our audit, all the information and explanations, subject to observations in the report, which to the best of our knowledge and belief were necessary for the purpose of our audit.
  - (ii) The Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report have been broadly drawn up in the format prescribed by the Ministry of Education, Government of India.
  - (iii) In our opinion, proper books of accounts and other relevant records, subject to observations in the report, have been maintained by NCERT in so far as it appears from our examination of such books.
  - (iv) We further report that :

**A. General**

**A.1 Consolidation of accounts**

All the constituent units of NCERT are preparing Receipts and Payments Accounts every month and forwarding the same to the NCERT Hqrs for consolidation. On the basis of Receipts and Payments Accounts received from all the units, at the end of the financial year, consolidated Receipts and Payments Account, Balance Sheet and Income and Expenditure Accounts are prepared at NCERT Hqrs. All the constituent units should prepare the complete set of accounts at the end of the financial year i.e. Receipts &

Payments Account, Income & Expenditure Account and Balance Sheet from which the consolidated accounts should be prepared at NCERT Hqrs for better reporting of the accounts of NCERT. This is being repeatedly pointed out since 2014-15 but no remedial action has been taken by NCERT except an assurance that compliance will be done next year.

**B. Grant-in-aid**

During the year 2022-23, NCERT received grant-in-aid of Rs. 399.83 crore (Capital :Rs. 36.27 crore and Revenue: Rs. 363.56 crore) out of which grant of Rs. 118.13 crore (Capital : Rs. 18.52 crore and Revenue : Rs. 99.61 crore) was received in the Month of march 2023. It had an opening balance of Rs. 24.76 crore (Capital: Rs. Nil and Revenue : Rs. 24.76 Crore) as on 1 April 2022. Out of Total available fund of Rs. 424.59 crore it utilised Rs. 394.30 crore (Capital: Rs. 35.76 crore and Revenue: Rs. 358.54 crore). NCERT refunded Rs. 5.33 crore during the year and surrendered Rs. 1.54 crore on 31.03.2023 leaving an unspent balance of Rs. 23.42 crore as on 31st March 2023.

It also received grant of Rs. 316.86 crore (Rs. 309.82 crore + Rs. 7.04 crore TDS refund) for sponsored/specific projects from Ministry of Education and other agencies during the year and had an opening balance of Rs. 10.41 crore in these projects. Out of the Total grant of Rs. 327.27 crore, an expenditure of Rs. 320.25 crore was incurred by the Council during the year on these projects leaving a balance of Rs. 7.02 crore as on 31st March 2023.

**C. Management Letter**

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

- (i) Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and Receipts and Payments Account dealt with by this report are in agreement with the books of accounts.
- (ii) In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit Report, give a true and fair view in conformity with accounting principles generally accepted in India.
  - a. In so far as it relates to the Balance Sheet, of the state of affairs of the National Council for Educational Research and Training, Delhi as at 31 March 2023; and
  - b. And in so far as it relates to Income & Expenditure Account of the surplus for the year ended on that date.

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

**Place:** New Delhi

**Date:** 21.11.2023

Director General of Audit  
(Central Expenditure)

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

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

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

- All 12 units were planned for internal audit during the year 2022–23 but no unit was audited during 2022-23.
- Internal audit of NCERT HQ has not been conducted till date.
- Proper follow up action was not taken to get the objections settled as 486 internal audit paras were outstanding as on 31.03.2023.

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

The Internal control system of NCERT is not adequate as:

- Non-maintenance of Expenditure Control Register and Register of Contracts.
- No activity in some sponsored projects for last three years.
- Huge un-reconciled amounts in the bank reconciliation statement of the Publication Division Account No. 10137881342 and NCERT Hqrs. Account No. 10137881331.
- Non conducting of regular physical verification of fixed assets and inventories.

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

- The physical verification of Land and Buildings of NCERT (Hqrs.) has been conducted up to March 2022.
- The physical verification of other Fixed Assets of NCERT (Hqrs.) has been conducted up to 2016–17.
- The physical verification of Library of NCERT (Hqrs.) has been conducted up to March 2022 and 178 lost books are reported.
- Information in respect of the Physical verification of the remaining 12 units of NCERT was not furnished to audit.

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

- The physical verification of stationery and consumables of NCERT (Hqrs.) have been conducted up to 2021–22.
- The physical verification of NCERT (Publications) library books was conducted up to September 2022.

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

No payment over six months in respect of statutory dues was outstanding on 31.03.2023.







विद्यया ऽ मृतमश्नुते



एन सी ई आर टी  
NCERT

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