

**National Council of Educational  
Research and Training**

**Annual Accounts  
2010-2011**

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Research and Training**

**Annual Accounts  
2010-2011**



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

September 2011

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**OFFICES OF THE PUBLICATION DEPARTMENT, NCERT**

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## CONTENTS

I	Balance Sheet (Assets)	1
II	Balance Sheet (Liabilities)	2
III	Income and Expenditure Account	3
IV	Schedule of fixed assets	
1.	Part-1 Assets Acquired out of Government Grants	4
	Part-2 Assets Created out of Specific Grants	
	Part-3 Gifted Assets	
2.	Sundry Debtors	5
3.	Loans and Advances	5
4.	Unit-wise Closing Bank Balances as on 31-03-2011	6
5.	Income from Sales of Books/Science Kits	7
6.	Grant received from MHRD, Government of India	7
7.	Income from Investments (Interest)	7
8.	Income from Interest Earned on Loans and Advances and Saving Bank A/c	7
9.	Other Incomes	7
10.	Establishment Expenses	8
11.	Other Administrative Expenses	8
12.	Programme Expenses	8
13.	Statement showing Income and Expenditure on Publications	9
14.	Receipts and Payments Account of Specific Grants	10 – 13
15.	Outstanding Advances Deposited with CPWD under Non-plan and Plan	14
V	Unit-wise Closing Stock of Assets	15
VI	Receipts and Payments Account for the year ending 31 March 2011	16 – 18
VII	Utilisation Certificate of Grants (Non-plan and Plan) received from the Ministry of HRD, Government of India	19
VIII	Significant Accounting Policies and Notes on Accounts	20 – 21
IX	Receipts and Payments Account in r/o DNPS for the year 2010-11	22
X	Separate Audit Report of the CAG	23
XI	Annexure to Audit Report	26

**NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING**  
**Balance Sheet as on 31 March 2011**

Amount in Rs

<b>ASSETS</b>	<b>As on 31-03-2011</b>	<b>As on 31-03-2010</b>
<b>(A) FIXED ASSETS (Schedule-I)</b>		
After charging depreciation		
(1) Acquired out of Government Grants	1,036,728,640	852,705,206
(2) Fixed Assets Created out of Specific Grants	13,401,355	15,045,072
(3) Gifted Assets	2,614,586	3,257,647
<b>(B) INVESTMENTS</b>		
(1) Long Term Investments	741,963,561	609,139,913
(2) Short Term Investments	1,820,000,000	1,680,000,000
<b>(C) CURRENT ASSETS, LOANS, ADVANCES, ETC.</b>		
(a) Inventories		
(1) Books and Periodicals	560,737,812	710,428,748
(2) Paper	90,589,800	223,903,531
(3) Science Kits	5,004,066	3,042,131
(b) Sundry Debtors <b>(Schedule-2)</b>	12,541,626	12,970,914
(c) Loans, Advances and other Assets <b>(Schedule-3)</b>	398,994,419	428,434,082
(d) Accrued interest on Long Term Investment	23,985,136	24,475,412
(e) Accrued interest on Short Term Investment	36,123,838	28,504,933
(f) Prepaid Expenses	69,006	341,200
<b>(D) CASH and BANK BALANCES (Schedule 4)</b>		
(1) Cash in hand and bank	213,650,091	143,003,307
(2) Funds in transit	-	15,400,000
<b>GRAND TOTAL</b>	<b>4,956,403,936</b>	<b>4,750,652,096</b>

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

Sd/-  
Sr. Accounts Officer  
NCERT, New Delhi 110 016

**NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING**  
**Balance Sheet as on 31 March 2011**

Amount in Rs

Liabilities	As on 31-03-2011	As on 31-03-2010
<b>(A) CAPITAL FUND</b>		
(1) Reserve for Gifted Assets t/s to Capital Fund	2,614,586	3,257,647
(2) Balance of Income and Expenditure A/C t/s	3,974,966,784	3,774,426,553
(3) Reserve utilised for Fixed Assets out of Specific Grants	13,401,355	15,045,072
<b>(B) OTHER LIABILITIES</b>		
(1) Outstanding Liability in r/o paper	26,612,370	80,065,686
(2) Earnest Money and Security Deposit	10,576,907	8,393,383
(3) Caution Money	1,285,984	1,050,104
(4) Other Deposits	4,897,456	4,436,649
(5) Advance Receipts - Science Kits	4,412,167	38,321,262
(6) Group Insurance Scheme	1,436,812	482,925
(7) Thrift and Credit Society	20,861	3,361
(8) Specific Projects	43,642,192	53,680,666
(9) Accumulation of Funds		
(a) GPF	750,377,203	672,305,594
(b) CPF	21,042,577	19,088,944
(10) Income Tax	26,969	9,653
(11) SOR/PLI/LIC/Misc. Remittances/PR	10,195,844	4,598,840
(12) Printing Charges	79,424,827	68,620,223
(13) Sale Tax in r/o Science Kits	-	6,332
(14) GPF/CPF Remittance	33,706	60,815
(15) O/s Liability in r/o Books and Periodicals	11,435,336	6,798,387
	<b>4,956,403,936</b>	<b>4,750,652,096</b>

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**NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING**  
**Income and Expenditure Account for the year ending 31 March 2011**

<b>Income</b>	<b>Schedule Number</b>	<b>Current year 2010-11</b>	<b>Amount in Rs Previous year 2009-10</b>
I. Income from Sales	5	1,349,608,128	1,253,041,075
II. Grants received from MHRD, Government of India	6	1,591,700,000	1,224,100,000
III. Fees/Subscription		9,229,916	9,028,120
IV. Income from Investments	7	145,478,775	157,157,564
V. Interest Earned	8	7,807,703	6,626,448
VI. Other Income	9	45,349,756	49,343,483
VII. Increase in Stock of Science Kits		1,961,935	-
VIII. Decrease in liability in r/o printing		-	-
IX. Royalty		53,992,126	4,188,438
X. Liability in r/o paper reduced/sponged		-	86
<b>Total (A)</b>		<b>3,205,128,339</b>	<b>2,703,485,214</b>
<b><u>EXPENDITURE</u></b>			
I. Establishment Expenses	10	1,370,682,241	1,610,106,901
II. Other Administrative Expenses etc.	11	451,520,350	312,529,583
III. Programme Expenses	12	272,858,120	250,082,995
IV. Programme (Publication Department)	13	837,771,559	876,921,955
V. Depreciation		60,908,729	48,651,130
VI. Decrease in Stock of Science Kits		-	1,258,949
VII. Increase in Liability in r/o Printing		10,804,604	6,497,524
VIII. Reduction in Assets due to Disposal		65,521	1,880,287
<b>Total (B)</b>		<b>3,004,611,124</b>	<b>3,107,929,324</b>
<i>Balance being excess of Income over Expenditure (A-B) t/s to Capital Fund</i>		200,517,215	
<i>Balance being excess of Expenditure over Income (B-A) t/s to Capital Fund</i>			404,444,110

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## SCHEDULE OF FIXED ASSETS AS ON 31 MARCH 2011

### Part - 1 Assets Acquired out of Government Grants

### Schedule 1

	Gross Block				Depreciation				Amount in Rs			
	As at 1 April 2010	Additions/ Adjustments during the year	Deductions/ Adjustments during the year	As at 31 March 2011 (1+2-3)	Rate of Dep.	As at 1 April 2010	For the year	Deductions/ Adjustments during the year	Upto 31 March 2011 (6+7-8)	As at 31 March 2011 (4-9)	As at 31 March 2010	Net Block
	1	2	3	4	5	6	7	8	9	10	11	
Land	374,028,280	-	-	374,028,280	-	-	-	-	-	374,028,280	374,028,280	
Building	342,870,134	204,347,177	-	547,217,311	5%	17,143,507	10,217,359	-	27,360,866	519,856,445	342,870,134	
Equipment and Appt.	54,434,801	9,674,983	1,027	64,108,757	15%	8,165,221	1,451,247	154	9,616,314	54,492,443	54,434,801	
Office Equip.	12,675,335	2,450,147	33,460	15,092,022	15%	1,901,300	367,522	5,019	2,263,803	12,828,219	12,675,335	
Fur. and Fixtures	28,413,820	4,370,672	-	32,784,492	10%	2,841,383	437,067	-	3,278,450	29,506,042	28,413,820	
Comp./Peripheral	13,400,160	14,320,173	918	27,719,415	40%	5,360,062	5,728,070	367	11,087,765	16,631,650	13,400,160	
Plant and Machinery	877,359	-	-	877,359	20%	175,471	-	-	175,471	701,887	877,359	
Vehicle and Transport	1,772,930	-	-	1,772,930	20%	354,585	-	-	354,585	1,418,345	1,772,930	
Lib. Books	23,632,656	9,808,581	18,687	33,422,550	20%	4,726,531	1,961,716	3,737	6,684,510	26,738,041	23,632,656	
Misc. Stores	527,371	-	16,583	510,788	15%	79,104	-	2,487	76,617	434,170	527,371	
Utencils	72,360	32,264	1,159	103,465	10%	7,237	3,226	116	10,347	93,118	72,360	
<b>Total</b>	<b>852,705,206</b>	<b>245,003,997</b>	<b>71,834,</b>	<b>1,097,637,369</b>		<b>40,754,401</b>	<b>20,166,207</b>	<b>11,880</b>	<b>60,908,729</b>	<b>1,036,728,640</b>	<b>852,705,206</b>	

4

### Part - 2 Assets created out of Specific Grants

Particulars	Gross Block				Reduced by 20%			Net Block	
	As at 1 April 2010	Additions/ Adjustments during the year	Deductions/ Adjustments during the year	As at 31 March 2011 (1+2-3)	20% of Column no.4	5	6	As at 31 March 2011 (4-5)	As at 31 March 2010
	1	2	3	4					7
Assets acquired out of Specific Grants	15,045,072	1,706,622	-	16,751,694		3,350,339		13,401,355	15,045,072

### Part - 3 Gifted Assets

Particulars	Gross Block				Reduced by 20%			Net Block	
	As at 1 April 2010	Additions/ Adjustments during the year	Deductions/ Adjustments during the year	As at 31 March 2011 (1+2-3)	20% of Column no.4	5	6	As at 31 March 2011 (4-5)	As at 31 March 2010
	1	2	3	4					7
Gifted Assets	3,257,647	10,948	363	3,268,232		653,646		2,614,586	3,257,647

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Sd/-  
Sr. Accounts Officer  
NCERT, New Delhi 110 016



**NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING**

**SUNDRY DEBTORS**

**Schedule 2**

	<b>As on 31-03-2011</b>	<b>As on 31-03-2010</b>
(1) Credit Sales with Directorate of Publication Division of Urdu Academy	4,896,684	4,896,684
(2) Credit Sales (other than DPD)	179,865	179,865
(3) Dues from J&K Government (PD)	310,792	310,792
(4) Royalty (PD)	42,429	42,429
(5) Books Supplied to CBSE	3,659,960	3,659,960
(6) Books Supplied to Bal Bhawan	483,596	483,596
(7) Credit Sales of Books to Urdu Academy, New Delhi	2,968,300	3,397,588
	<b>12,541,626</b>	<b>12,970,914</b>

**LOANS AND ADVANCES**

**Schedule 3**

	<b>As on 31-03-2011</b>	<b>As on 31-03-2010</b>
Motor Car/Scooter/Computer advance	9,199,149	8,921,318
Cycle Advance	39,264	38,064
House Building Advance	10,181,398	11,386,863
Contingent Advance	46,613	46,613
Warm Cloth advance	2,100	1,200
Deposit with DVB	115,250	115,250
Court Attachment	23,400,000	23,400,000
Bank Guarantee	69,696,800	12,196,800
Specific Projects	952,076	2,417,205
Advances/Deposits with CPWD <b>(Schedule-15)</b>	241,736,643	329,070,943
Deposit with Sale Tax Department	1,000,000	-
Advances/Deposits with ISRO	40,000,000	40,000,000
o/s Programme Advances in 2010-11	726,789	742,100
Excess Payment made to Defined New Pension Scheme A/C No.30004257450	123,161	97,726
Advances given to M/s Hindustan Motors	1,775,176	-
<b>Total</b>	<b>398,994,419</b>	<b>428,434,082</b>

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Sr. Accounts Officer  
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**NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING**  
**Unit-wise Closing Bank Balances as on 31-03-2011**

**Schedule 4**

		<b>Amount in Rs</b>
<b>Sl. No.</b>	<b>Unit</b>	<b>Amount</b>
1.	NCERT Headquarter	123,667,659.70
2.	RIE Ajmer	16,614,919.74
3.	RIE Bhopal	10,189,682.85
4.	RIE Bhubaneswar	12,973,935.37
5.	RIE Mysore	7,712,438.62
6.	NERIE Shillong	5,152,359.35
7.	CIET	6,192,930.07
8.	Publication Division	25,494,276.19
9.	PSSCIVE Bhopal	5,651,889.67
<b>Total</b>		<b>213,650,091.56</b>

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*Sr. Accounts Officer*  
NCERT, New Delhi 110 016

# NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

Schedule 5

## Income from Sales for the Year 2010-11

(i) Books and Periodicals	1,322,891,152
(ii) Sale Proceed of Science Kits	26,716,976
	<u>1,349,608,128</u>

Schedule 6

## Grant Received from Government of India, MHRD

(i) Non-plan	1,191,700,000
(ii) Plan	400,000,000
	<u>1,591,700,000</u>

Schedule 7

## Income from Investments for the Year 2010- 11

(i) Interest on Long Term Investment	72,441,675
Less Accrued Interest for the year 2009-10	24,475,412
Add Accrued Interest for the year 2010-11	23,985,136
	<u>71,951,399</u>
(ii) Interest on Short Term Investment	65,908,471
Less Accrued Interest for the year 09 - 10	28,504,933
Add Accrued Interest for the year 10 - 11	36,123,838
	<u>73,527,376</u>
<b>Total i + ii</b>	<b>145,478,775</b>

Schedule 8

## Income from Interest Earned on Loans and Advances and Saving Bank A/c

(i) Interest on Loans and Advances	3,438,293
(ii) Interest on Saving Bank A/c	4,369,410
	<u>7,807,703</u>

Schedule 9

## Other Incomes for the year 2010-11

(i) Income from Investment on Properties	9,092,704
(ii) Leave Salary and Pension Contribution	1,517,010
(iii) Central Government Health Scheme	4,706,363
(iv) Misc.	29,638,478
(v) RTI Act	10,011
(vi) Death Relief Scheme	385,190
	<u>45,349,756</u>

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NCERT, New Delhi 110 016

**NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING**

**Establishment Expenses for the Year 2010-2011**

Schedule 10

	<b>Non-plan</b>	<b>Plan</b>
(a) Salary and Wages	501,871,762	-
(b) Allowances	381,359,287	-
(c) Staff Welfare Expenses		
Death Relief Scheme	320,629	
Deposit Link Insurance Scheme	240,000	
(d) Pension and DCRG	486,890,563	
	<b>1,370,682,241</b>	<b>-</b>

**Other Administrative Expenses for the Year 2010-2011**

Schedule 11

		<b>Non-plan</b>	<b>Plan</b>
(a) Other Charges	258,216,746	258,488,940	-
(Rent rates and Taxes, Electricity and Water charges, Postage, Telephone, Stationary, Maintenance of Vehicles, Liveries, Printing, Hospitality and Entertainment, Books and Periodicals, Welfare, Misc.D.W/ Conveyance Charges, Petrol and Mobil Oil, Weather Charges)			
<b>Add Prepaid Expenses for 2009-10</b>	341,200		
<b>Less Prepaid Expenses for 2010-11</b>	69,006		
(b) Council's matching contribution towards DNPS		8,427,608	
(c) Repairs and Maintenance of office equipments		2,210,102	
(d) Repairs and Maintenance of Council's building		69,067,584	
(e) Advertisement		5,122,748	
(f) Central Government Health Scheme		43,305,488	
(g) Leave Salary Pension Contribution		1,295,204	
(h) GPF Interest		54,751,959	
(i) Misc. Payment		5,666,221	
(j) Legal fee		112,139	
(k) Audit fee		240,126	
(l) CPF Interest and on Council's Share		2,832,231	
		<b>451,520,350</b>	<b>-</b>

**Programme Expenses for the Year 2010-2011**

Schedule 12

	<b>Non - plan</b>	<b>Plan</b>
(a) Publications	608,220,208	-
(b) Programmes (others)	70,433,256	212,188,805
Add o/s Programme Advances for 2009-10	-	742,100
Less o/s Programme Advances for 2010-11	-	726,789
Less Capitalised	-	9,779,252
	<b>678,653,464</b>	<b>202,424,864</b>

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**NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING**  
**Statement showing Income and Expenditure on Publications**  
**(Other than Salary and Allowances)**

**Schedule 13**  
**Amount in Rs**

**Part-A**

**Paper Account**

To Opening Stock as on 01-04-10	223,903,532	By Transfer to Book A/c	529,269,634
To Purchase	395,955,903	By Closing Stock as on 31-03-11	90,589,801
	<b>619,859,435</b>		<b>619,859,435</b>
	<b>619,859,435</b>		<b>619,859,435</b>

**Part-B**

**Book Account**

To Opening Balance as on 01-04-10	710,428,748	By Balance t/s to I&E A/c	837,771,559
To Paper Used	529,269,634	By Closing Balance as on 31-03-11	560,737,812
To Printing Charges	157,186,994		
To Remuneration	1,623,995		
	<b>1,398,509,371</b>		<b>1,398,509,371</b>
	<b>1,398,509,371</b>		<b>1,398,509,371</b>

**Part-C**

**Total Expenditure on Publication Programmes for the Year 2010-2011**

Total payment made for the	
Purchase of Paper	449,409,219
Printing Charges	157,186,994
Remuneration	1,623,995
	<b>608,220,208</b>
	<b>608,220,208</b>

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**NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING**

**Schedule 14**

**Receipts and Payments Account of Specific Grants Received  
by the Council from Various Organisations during 2010-2011**

**Amount in Rs**

No.	Name of Project	Receipts				Payments		
		Sponsoring Agency and Details of Contract	Opening Balance as on 01-04-2010	Grants	Refunds	Total	Expenditure during the year	Closing Balance as on 31-03-2011
<b>CREDITORS</b>								
1.	Population Edu. (PEP)	MHRD	1,078,231.70	0.00	0.00	1,078,231.70	0.00	1,078,231.70
2.	Implementation of Improvement of Science Education in School	MHRD	260,569.30	0.00	0.00	260,569.30	0.00	260,569.30
3.	Scheme of Assistance to Voluntary Agencies for Non-formal Education for Elementary Age Group Children under the Programme of Universalisation of Elementary Education	JET	681,372.00	0.00	0.00	681,372.00	681,372.00	0.00
4.	Pre-sanction appraisal of applications submitted by Voluntary Agencies for Elementary Age Group Children under the Programme of Universalisation of Elementary Education	MHRD	644,128.35	0.00	0.00	644,128.35	0.00	644,128.35
5.	School Teacher Training Programme through NCERT at RIE Ajmer	M/S&T	172,808.00	0.00	0.00	172,808.00	172,808.00	0.00
6.	Study Project (DPEP)	MHRD	555,163.00	0.00	0.00	555,163.00	0.00	555,163.00
7.	Grant-in-aid to NCERT during 1993-94 for implementation of Special Orientation Programme for Teachers	MHRD	5,144.37	0.00	0.00	5,144.37	0.00	5,144.37
8.	Scheme of Assistance for strengthening Cultural Values in Education	MHRD	449,619.00	0.00	0.00	449,619.00	0.00	449,619.00
9.	Financial Assistance for purchase of equipments for PSSCIVE at Bhopal	MHRD	22,217.00	0.00	0.00	22,217.00	0.00	22,217.00
10.	A study of reasons for low enrolment of SC girls in States of Bihar, M.P., Rajasthan and U.P.	Min. of Welfare	18,472.00	0.00	0.00	18,472.00	18,472.00	0.00
11.	Evaluation of the Scheme for strengthening of boarding facilities for girls students of Sec. and Hr. Sec. Schools	MHRD	91,664.00	0.00	0.00	91,664.00	0.00	91,664.00

<b>Receipts</b>						<b>Payments</b>		
<i>No.</i>	<i>Name of Project</i>	<i>Sponsoring Agency and Details of Contract</i>	<i>Opening Balance as on 01-04-2010</i>	<i>Grants</i>	<i>Refunds</i>	<i>Total</i>	<i>Expenditure during the year</i>	<i>Closing Balance as on 31-03-2011</i>
12.	In-service Primary Teachers Training through Interactive Television (IPVT-ITV)	MHRD	22,957,891.00	0.00	0.00	22,957,891.00	0.00	22,957,891.00
13.	Migration background paper payment pilot project in Culture on Peace and Migration Education	UNESCO	84,577.00	0.00	0.00	84,577.00	84,577.00	0.00
14.	Scheme of Assistance under experimental innovative prog. grant voluntary agencies	MHRD	927,429.00	0.00	0.00	927,429.00	0.00	927,429.00
15.	National Workshop on Integration Migration Edu. into Social Science Curriculum	UNESCO	195,959.00	0.00	0.00	195,959.00	195,959.00	0.00
16.	Preparatory meeting for training programmes on management of curriculum changes and education planning and management from 10.01.2001 to 28.01.2001	UNESCO	905,147.00	0.00	0.00	905,147.00	905,147.00	0.00
17.	Financial Assistance to various SCERT Boards of school edu. for organising seminars, meeting, etc., on NCERT's curriculum framework for school education.	MHRD	92,018.00	0.00	0.00	92,018.00	0.00	92,018.00
18.	Hongkong and Shanghai Banking Corporation Ltd.	HK&S	24,765.49	-	-	24,765.49	24,765.49	0.00
19.	Overseas Bank		2,524,466.00	-	-	2,524,466.00	2,524,466.00	0.00
20.	Baseline Achievement Survey under DPEP	MHRD	535,169.00	-	-	535,169.00	-	535,169.00
21.	IIEP Navodaya Vidyalaya case study	UNDP/ UNESCO	103,726.00	-	-	103,726.00	103,726.00	-
22.	Planning and managing inclusive education in the Indian context	UNESCO	54,735.00	-	-	54,735.00	54,735.00	0.00
23.	COL-NCERT joint workshop	Common-wealth	35,972.00	-	-	35,972.00	35,972.00	-
24.	Study visit for Afghan teacher trg. from 12-23-9-04 under the Mobile Trg. Team (MTT)	UNESCO	26,045.00	-	-	26,045.00	26,045.00	-
25.	Nigerian delegation	UNESCO	22,629.00	-	-	22,629.00	22,629.00	-

<b>Receipts</b>						<b>Payments</b>		
<i>No.</i>	<i>Name of Project</i>	<i>Sponsoring Agency and Details of Contract</i>	<i>Opening Balance as on 01-04-2010</i>	<i>Grants</i>	<i>Refunds</i>	<i>Total</i>	<i>Expenditure during the year</i>	<i>Closing Balance as on 31-03-2011</i>
26.	Educational Interventions on Adolescence Reproduction and Sexual Health in School (ARSH)	MHRD	478,223.00	-	-	478,223.00	-	478,223.00
27.	Mid-Term Survey Class V DEME (SSA)	MHRD	1,937,311.00	4,807,000.00	1,352,183.00	8,096,494.00	7,700,508.00	395,986.00
28.	Development of the Source Book on learning assessment at primary level	UNESCO	201.00	-	-	201.00	201.00	-
29.	Revamping of Education in NER improvement in quality of teaching in Science and Mathematics in Schools-skill up graduation-cum-motivation course	GOI NECS	6,657,384.00	-	2,088,687.00	8,746,071.00	3,776,774.00	4,969,297.00
30.	For initiating the Diploma Course for Afghan Students	Govt. of Afghanistan	6,949,545.00	14,854,228.00	3,524,323.00	25,328,096.00	17,888,115.00	7,439,981.00
31.	A study on the teaching of English in Govt. Schools at the Primary Level in India	EDCIL	322,786.00	553,800.00	252,497.00	1,129,083.00	897,956.00	231,127.00
32.	A study of impact of in-service teacher training under SSSA on classroom transaction IIT-EDCOL	EDCIL	-	8,551,000.00	100,375.00	8,651,375.00	7,964,776.00	686,599.00
33.	Scheme of Studies Seminars Evaluation etc., for implementation of edu. Policy-Sarva Shiksha Abhiyan	MHRD	4,865,299.00	6,038,000.00	1,695,245.00	12,598,544.00	10,776,809.00	1,821,735.00
<b>Total</b>			<b>53,680,666.21</b>	<b>34,804,028.00</b>	<b>9,013,310.00</b>	<b>97,498,004.21</b>	<b>53,855,812.49</b>	<b>43,642,191.72</b>

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Receipts			Payments					
No.	Name of Project	Sponsoring Agency and Details of Contract	Opening Balance as on 01-04-2010	Grants	Refunds	Total	Expenditure during the year	Closing Balance as on 31-03-2011
<b>DEBTORS</b>								
1	ICSSR Project	ICSSR	7,294.00	0.00	7,294.00	0.00	0.00	0.00
2	Training of Teachers from Afghanistan in the field of low cost material	UNDP	5,348.00	0.00	5,348.00	0.00	0.00	0.00
3	Advanced Level Workshop on Universalisation of Primary Education of National/Substantial level	APEID	22,793.00	0.00	22,793.00	0.00	0.00	0.00
4	Adoption of NFE in six states		1,419,834.00	0.00	1,419,834.00	0.00	0.00	0.00
5	Govind Ballabh Pant Project		9,860.00	0.00	9,860.00	0.00	0.00	0.00
6	Meeting of the Working Group on formulation of Design for the national component of DPEP	MHRD	2,193.00	0.00	0.00	2,193.00	0.00	2,193.00
7	Development of Teaching Learning Material for NFE in Hindi (1995-96)	-	191,100.00	0.00	0.00	191,100.00	0.00	191,100.00
8	Finance Assistance for Conducting Scoast Training Programmes for Teachers at PSSCIVE	MHRD	4,584.00	0.00	0.00	4,584.00	0.00	4,584.00
9	Production of ETV Programme for telecast on DD III freedom channel during 1996-97 (CIET)	MHRD	444,600.00	0.00	0.00	444,600.00	0.00	444,600.00
10	INSAT Programme for CIET	MHRD	249,395.00	0.00	0.00	249,395.00	0.00	249,395.00
11	Financial Assistance for land development for PSSCIVE building	MHRD	60,204.00	0.00	0.00	60,204.00	0.00	60,204.00
<b>Total</b>			<b>2,417,205.00</b>	<b>0.00</b>	<b>1,465,129</b>	<b>952,076.00</b>	<b>0.00</b>	<b>952,076.00</b>

#### Utilisation Certificate for Specific Projects

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

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**Outstanding Advances Deposited with CPWD under Non-plan and Plan  
during the Year 2010-2011**

**Schedule-15**

Name of the Unit	Plan/ Non-plan	Opening Balance as on 01-04-2010	Adv. given to CPWD during 2010-11	Adjustment of earlier yrs.	Acquired/settled under plan during 2010-11	Acquired/settled under non-plan during 2010-11	Unspent Balance recd. from CPWD during 2010-11	Closing Balance as on 31-03-2011
NCERT Hqr.	Plan	22,413,279	23,569,898	-	20,029,378	-	-	25,953,799
	Non-plan	-	47,515,249	-	-	47,515,249	-	-
RIE Ajmer	Plan	9,936,891	15,313,100	-	-	-	-	25,249,991
	Non-plan	18,181,432	6,992,060	-	-	880,960	-	24,292,532
RIE Bhopal	Plan	10,221,036	7,159,462	-	4,997,100	-	-	12,383,398
	Non-plan	8,422,001	4,949,658	-	-	5,392,715	-	7,978,944
RIE Bhubaneswar	Plan	6,767,446	11,478,867	-	-	-	-	18,246,313
	Non-plan	-	9,058,068	-	-	9,058,068	-	-
RIE Mysore	Plan	4,591,636	15,293,860	-	-	-	-	19,885,496
	Non-plan	17,202,213	7,020,000	-	-	-	-	24,222,213
PSSCIVE	Plan	75,748,612	20,000,000	-	25,021,590	-	-	70,727,022
	Non-plan	-	-	-	-	-	-	-
NRIE Shillong	Plan	154,787,397	2,390,100	-	154,299,109	-	-	2,878,388
	Non-plan	-	-	-	-	-	-	-
CIET	Plan	-	7,687,100	-	-	-	-	7,687,100
	Non-plan	799,000	5,842,600	-	-	4,410,153	-	2,231,447
<b>Total</b>	<b>Plan</b>	<b>284,466,297</b>	<b>102,892,387</b>	-	<b>204,347,177</b>	-	-	<b>183,011,507</b>
	<b>Non-plan</b>	<b>44,604,646</b>	<b>81,377,635</b>	-	-	<b>67,257,145</b>	-	<b>58,725,136</b>
<b>Grand Total</b>	<b>Plan+Non-plan</b>	<b>329,070,943</b>	<b>184,270,022</b>	-	<b>204,347,177</b>	<b>67,257,145</b>	-	<b>241,736,643</b>

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**NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING**  
**Unit-wise Closing Stock of Assets as on 31-03-2011**

Units	Land	Building	Equip. and Appt.	Office Equip.	Furniture and Fixtures	Computer peripheral	Plant and Machinery	Vehicle and Transport	Library Books	Misc. Stores	Utencils	Total
<b>RIEs</b>												
Ajmer	-	39,563,470	2,185,009	2,655,532	3,586,129	1,363,115	-	172,264	1,631,253	69,836	-	51,226,608
Bhopal	1,395,704	25,374,513	3,938,191	605,414	1,265,199	1,008,259	-	185,329	987,100	127,181	4,777	34,891,667
Bhubaneswar	-	43,089,211	2,946,141	3,347,175	4,360,920	1,314,853	100,592	195,653	1,134,446	45,169	27,275	56,561,435
Mysore	350,000,000	30,469,158	3,831,498	2,768,543	4,400,970	1,397,652	163,577	81,707	1,316,349	1,767	8,101	394,439,322
Shillong	1,567,607	146,584,154	1,644,881	346,894	1,701,281	969,636	302	101,266	232,778	-	52,965	153,201,764
PSSCIVE	-	54,894,818	-	812,013	2,047,657	386,802	-	79,953	120,165	56,765	-	58,398,173
CIET	-	3,306,952	25,712,971	2,292,648	3,034,204	1,753,451	-	79,380	454,626	133,107	-	36,767,339
Pub.Div.	-		288,318	-	208,590	71,921	-	-	-	-	-	568,829
<b>Hqr.</b>												
DESM									39,084	-	-	39,084
DLDI	-	-	-	-	-	-	-	-	20,316,974	-	-	20,316,974
W/Dep't.	-	-	90,918	-	-	-	437,416	-	-	-	-	528,334
S&S-II	-	-	13,746,440	-	8,901,092	6,582,424	-	522,793	-	-	-	29,752,749
C&W Sec	21,064,969	176,574,169	-	-	-	-	-	-	-	-	-	197,639,138
DES&DP	-	-	19,613	-	-	-	-	-	-	-	-	19,613
DEPPE	-	-	-	-	-	-	-	-	404,812	-	-	404,812
DCETA	-	-	-	-	-	1,783,537	-	-	-	-	-	1,783,537
DESSH									11,868	345		12,213
DOL									88,586			88,586
S&S-I			88,463									88,463
	<b>374,028,280</b>	<b>519,856,445</b>	<b>54,492,443</b>	<b>12,828,219</b>	<b>29,506,042</b>	<b>16,631,650</b>	<b>701,887</b>	<b>1,418,345</b>	<b>26,738,041</b>	<b>434,170</b>	<b>93,118</b>	<b>1,036,728,640</b>

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Sr. Accounts Officer  
NCERT, New Delhi 110 016



Receipts	Amount in Rs		Amount in Rs	
	Current Year 2010-11	Previous Year 2009-10	Current Year 2010-11	Previous Year 2009-10
<b>VI.A Other Receipts</b>				
(a) Leave Salary Pension Contribution	1,517,010	1,496,709		
(b) Central Govt. Health Scheme	4,706,363	3,985,195		2,598,825
(c) Misc. (Receipts)	29,638,478	36,181,869		50,816,764
(d) General Provident Fund	179,977,837	179,884,650		<b>85,398,176</b>
(e) Contribution Provident Fund	2,280,000	3,730,592		
(f) Earnest Money/Security Deposit	5,957,319	4,775,272		
(g) Caution Money	456,180	350,600		25,743,590
(h) Other Deposits	1,960,065	1,584,262		
(i) Science Kits Deposits	11,061,630	11,597,124		
(j) MC/Scooter/Comp. Adv.	4,094,199	3,492,780		
(k) Cycle Advance	10,800	19,957		
(l) House Building Advance	2,965,905	3,615,024		
(m) Fan Advance	-	-		
(n) Warm Clothing Advance	2,100	-		
(o) Matured Long Term Investment withdrawn	101,025,000	60,950,000		
(p) Matured Short Term Investment withdrawn	2,330,000,000	750,000,000		
(q) Contingent Advance	16,500	18,000		
(r) Subs. to Death Relief Scheme	385,190	401,074		
(s) RTI Act	10,011	12,183		
(t) Interest on GPF	54,751,959	48,389,840		
(u) Interest on CPF and matching con.	2,832,231	2,115,718		
(v) Royalty	53,992,126	4,188,438		
(w) Refund from CPWD	-	<b>2,787,640,903</b>		
				<b>1,117,544,297</b>
<b>VI.B Remittances</b>				
(a) GPF/CPF	675,810	2,221,811		
(b) LIC/PLI	1,914,359	1,944,929		
(c) Group Link Insurance Scheme	5,509,480	2,915,331		
(d) Income Tax	39,852,731	74,334,491		
(e) Thrift and Credit Society	16,254,406	14,386,177		
(f) Misc.(Remitt.)	28,438,190	29,485,280		
(g) Sub-Office Remittances	1,345,173,281	1,316,425,502		
(h) Funds Received by sub-offices	966,000,000	1,070,700,000		
(i) Employees con. Under tier-I (DNPS)	8,402,173	9,146,006		
				<b>2,521,559,527</b>
<b>IV. Expenditure on fixed Assets and Capital work-in-progress Non-plan</b>				
(i) Equipment and Furniture			2,210,102	
(ii) Land and Building			83,188,074	
				<b>85,398,176</b>
<b>Plan</b>				
(i) Equipment and Furniture			32,623,415	
(ii) Land and Building			102,892,387	
				<b>135,515,802</b>
<b>V. Programmes (Academic/Publication Deptt.) Non-plan</b>				
			678,653,464	
			212,188,805	
				<b>890,842,269</b>
				<b>740,450,613</b>
				<b>204,232,195</b>
				<b>944,682,808</b>
<b>VI. A. Other Payments</b>				
(a) Motor Car/Scooter/Comp.			4,372,030	
(b) Leave Salary Pension Contribution			1,295,204	
(c) Cycle Advance			12,000	
(d) House Building Advance			1,760,440	
(e) Interest on GPF			54,751,959	
(f) Interest on CPF & matching con.			2,832,231	
(g) Deposit with Sale Tax Dept.			1,000,000	
(h) Contingent Advance			16,500	
(i) Central Govt. Health Scheme			43,305,488	
(j) General Provident Fund			156,658,187	
(k) Contribution Provident Fund			3,158,598	
(l) Earnest money/Security Deposit			3,773,795	
(m) Caution money			220,300	
(n) Other deposits			1,499,258	
(o) Misc. Payments			5,666,221	
(p) Council's matching con. towards DNPS			8,427,608	
(q) Warm Cloth Advance			3,000	
(r) Refund of Adv. Rpt. of Sci. Kit			15,593,496	
(s) Bank Guarantee			<b>57,500,000</b>	
				<b>73,091,332</b>
				<b>- 308,254,862</b>
<b>VII.B. Remittances</b>				
(a) GPF/CPF			702,919	
(b) PLI/LIC			1,886,282	
(c) Group Link Insurance Scheme			4,555,593	
(d) Income Tax			39,835,415	
(e) Thrift and Credit Society			16,236,906	
(f) Misc.Remitt.			24,287,043	
(g) Remittance by Sub-Offices			1,343,755,501	
(h) Employees con. Under tier-I (DNPS)			8,427,608	
				<b>1,439,687,267</b>
				<b>1,451,505,028</b>

Receipts	Amount in Rs		Payments	Amount in Rs	
	Current Year 2010-11	Previous Year 2009-10		Current Year 2010-11	Previous Year 2009-10
		-	- VII. Funds released to sub-offices (P.R.)	966,000,000	1,070,700,000
			VIII. Closing Balance		
			Cash in hand and at bank	213,650,091	143,003,307
			(Schedule 4)		
			Funds in Transit	213,650,091	15,400,000
				<u>8,477,206,526</u>	<u>6,757,002,207</u>
				<u>8,477,206,526</u>	<u>6,757,002,207</u>

Sd/-  
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**NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING**  
**Utilisation Certificate of Grants (Plan and Non-plan)**  
**Received from the Ministry of Human Resource Development,**  
**Government of India during the Year 2010-11**

	<b>Amount in Rs</b>			
<b>Receipt</b>	<b>Plan</b>	<b>Non-plan</b>	<b>Payment</b>	<b>Non-plan</b>
Opening Balance as on 01-04-10	9,942,886.00	-	Expenditure during the year	2,448,371,924.00
Grants received from MHRD	400,000,000.00	1,191,700,000.00	Closing Balance as on 31-03-10	(1,256,671,924.00)
	<b>409,942,886.00</b>	<b>1,191,700,000.00</b>		<b>1,191,700,000.00</b>

**Remarks:** 1. Total grant under Non-plan (Rs.119.17 cr.) received from MHRD was fully utilised and the excess expenditure of Rs. 1,256,671,924.00 under Non-plan was met out from the Council's internal receipts.

2. The break-up of unspent balance/closing balance in r/o (Plan) Grant is given in the Notes on Accounts.

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**NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING**  
**Significant Accounting Policies and Notes on the Accounts**  
**of NCERT for the year 2010-11**

**A. Significant Accounting Policies**

1. The accounts of the Council for the year 2010-11 have been prepared in the format prescribed for all Central Autonomous Bodies with the view to bring uniformity and transparency in their accounts. This common format was approved by a committee of experts, which was set up on the basis of the recommendation of the 60th report of Parliamentary Committee on papers.
2. This common format has the approval of Finance Committee of the Council.
3. The accounts of the Council are being prepared on accrual basis since 2001-02.
4. (a) Depreciation on Fixed Assets has been charged as per the rates given in the Schedule XIV of Company Act. The rates of Depreciation for fixed assets are as under :-

Sl.No.	Items	Rates
1.	Building	5%
2.	Equipment and Apparatus	15%
3.	Furniture and Fixtures	10%
4.	Computer/Peripheral	40%
5.	Plant and Machinery	20%
6.	Vehicles and Transport	20%
7.	Library Books	20%
8.	Films/Models and Exhibits	100%
9.	Misc. Stores	15%
10.	Utencils	10%

- (b) Depreciation on Assets Created Out of Specific Projects and on Gifted Assets has been charged at flat rate of 20 per cent.
5. NCERT grants copyright/licence to States/UTs for adoption/adaptation/translation of textbooks and other teaching learning materials for use in their schools to enable them to join the national mainstream in School Curricula. Licence holder States/UTs pay licence fee/royalty on the total values of their print order to NCERT as per details given below:

Classes	Adoption in English Hindi and Urdu	Translation in Languages other than English, Hindi and Urdu
I-XII	2%	2%

6. Inventories of books, papers, blocks and science kits are valued at cost. Cost in case of Books is arrived at after providing for discount on average basis on the printed price to arrive at cost.
7. Investments are valued at cost price.
8. Fixed Assets acquired out of the Specific Grants and Gifted Assets are shown as assets of the Council and accordingly for, the similar amount, reserve is created in the Balance Sheet.

**B. Notes on Account**

1. Against the total advances of Rs 32.91 crore with the CPWD as on 31 March 2010, advances of Rs 20.43 crore under Plan and Rs 6.73 crore under Non-plan have been settled by acquiring assets and booking as revenue expenditure on A/c of repair and maintenance of land and building during the year 2010-11 respectively. A separate schedule No.15 in r/o outstanding advances given to CPWD is appended.
2. There is a separate Bank Account in r/o Defined New Pension Scheme (DNPS). Separate Receipts and Payments Account for DNPS has been appended with the Final Account for the year 2010-11.
3. Separate Schedule (No.13) showing the Income and Expenditure of Publication Department has been enclosed with the Annual Accounts.
4. Festival Advance has been booked under the head 'Pay of Establishment'.
5. Library Books worth Rs 6,313/- are transferred from DESSH Department to DLDI Department of NCERT Hqrs. Thus,



the net procurement in Assets and reduction in disposal of assets has been shown accordingly.

Rs7,26,789/- for which adjustment accounts are awaited in the year 2010-11, depicted in Schedule -3 as 'outstanding Programme Advances'.

6. Programme Advances under Plan worth

7. The Break-up of Sale Proceeds of Books and Periodicals is as under :-  
Sale proceed of books and periodicals as shown in R&P A/C -2010-11

Rs 1,327,957,389/-

**Less:-** Books & Periodicals for which advance was received in the year 2010-11 but the books could not be dispatched.

Rs 9,488,962/-

**Add:-** Books supplied during the year 2010-11 for which advances received in earlier years.

Rs 4,852,013/-

**Less:**Received Rs.3,397,588/- from Urdu Academy on a/c of credit sale in 2009-10.

Rs 3,397,588/-

**Add:-** Books supplied to Urdu Academy, New Delhi in 2010-11 for which payment yet to be received.

Rs 2,968,300/-

**Total sale proceeds shown in Income and Expenditure A/c for 2010-11**

**Rs 1,322,891,152/-**

8. The Break-up of Capital Fund is as under:

Opening Balance as on 01-04-10

Rs 3,774,426,553/-

**Add:-**Excess of Income over Expenditure

Rs 200,517,215/-

**Add:-**Library books worth ₹ 23,016/- has not been accounted for in previous years

Rs 23,016/-

**Closing Balance as on 31-03-11**

**Rs 3,974,966,784/-**

9. The break-up of unspent balance in r/o Plan Grant-in-aid is as under :-

Figures in lakhs

Plan Grant	Opening Balance as on 01-04-2010	Grant received in 2010-11	Total fund available	Expenditure during the year 2010-11	Unspent balance as on 01-04-2011
Plan (General)	0.00	2334.00	2334.00	2062.86	271.14
Plan (Creation of Capital)	99.42	1266.00	1365.42	1305.05	60.37
Plan NER (General)	0.00	174.00	174.00	59.03	114.97
Plan NER (Creation of Capital)	0.00	226.00	226.00	50.10	175.90
<b>Total</b>	<b>99.42</b>	<b>4000.00</b>	<b>4099.42</b>	<b>3477.04</b>	<b>622.38</b>

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Sr. Accounts Officer  
NCERT, New Delhi 110 016

## DNPS (Tier-I) Receipts and Payments Account 2010-11

Receipts		Payments	
Particulars	Amount	Particulars	Amount
<b>Opening Bal.</b>	23,290,251		
Own Share	8,402,173		
Add: Matching grant (during the year 2010-11)	8,402,173		
	16,804,346		
Less:			
Own Share + Matching grant for the year 2010-11 deposited in 2011-12 due to late receipt of schedules	1067 2		
	(2,134)		
Add:			
Own Share + Matching grant pertaining to the last year i.e. 2009-10	5250 2 8001 2 <u>13251 2</u>		
	26,502		
Add:			
Own Share + Matching grant excess deposit in 2010-11	5250 2 8001 2 <u>13251 2</u>		
	26,502		
Interest paid by the SB a/c	1,081,714		
	1,081,714		
<b>Interest Due</b>			
Own Share	2,303,538		
Add: Matching amount (during the year 2010-11)	2,303,538		
	4,607,076		
		Interest Credited to the Subscribers	4,607,076
		Closing Balance as on 31-03-2011	41,227,181
<b>Total</b>	<b>45,834,257</b>	<b>Total</b>	<b>45,834,257</b>

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

Sd/-  
Sr. Accounts Officer  
NCERT, New Delhi 110 016

**Separate Audit Report of the Comptroller and  
Auditor General of India on the Accounts of  
National Council of Educational Research and Training  
for the year ended on 31 March 2011**

1. We have audited the attached Balance Sheet of National Council of Educational Research and Training (Council) as at 31 March 2011 and the Income and Expenditure Account/Receipts and Payments Account for the year ended on that date under Section 20(1) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. The audit has been entrusted for the period upto 2012-13. These financial statements include the accounts of 12 units of the Council. These financial statements are the responsibility of the Council's management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. This Separate Audit Report contains the comments of the Comptroller and Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with Law, Rules and Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc, if any, are reported through Inspection Reports/Comptroller and Auditor General's Audit Reports separately.
3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.
4. Based on our audit, we report that:
  - i. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
  - ii. The Balance Sheet and Income and Expenditure Account/Receipts and Payments Account dealt with by this report have been drawn up in the format approved by the Government of India, Ministry of Finance.
  - iii. In our opinion, proper books of accounts on double entry system of accounting viz. journal, ledger and trial balance have **not** been maintained by the Council in so far as it appears from our examination of such books.
  - iv. We further report that:

## **A. Balance Sheet**

### **A.1 Liabilities**

#### **Understatement of Liabilities**

The liabilities and assets of New Pension Scheme as on 31-3-2011 amounting to Rs 7.02 crore have not been included in the Balance Sheet of the Council. This resulted in understatement of both liabilities as well as assets by Rs 7.02 crore.

### **A.2 Assets**

#### **Understatement of Assets**

The Council has not shown the value of land of Regional Institute of Education (RIE), Ajmer and RIE, Bhubaneswar in the fixed assets. This has resulted in understatement of fixed assets and capital fund to that extent.

## **B. Income and Expenditure Account**

### **B.1 Understatement of income**

The accrued interest on GPF investments has been shown as Rs 2.40 crore instead of the correct amount of Rs 2.62 crore resulting in understatement of income and current assets by Rs 0.22 crore.

### **B.2 Overstatement of Expenditure**

An amount of Rs 433.05 lakh representing payment towards CGHS in Schedule-11, has been shown under the head 'Other administrative expenses' in the Income and Expenditure Account. This figure includes prepaid expenses of Rs 90.56 lakh for the period 2011-12. This has resulted in overstatement of expenditure by Rs 90.56 lakh and understatement of current assets by the same amount.

## **C. General**

No provision for retirement benefits, viz. pension, gratuity, leave encashment, etc. has been made in the accounts.

## **D. Grant-in-Aid**

The Council received grant-in-aid of Rs 159.17 crore {Plan: Rs 40.00 crore and Non-plan: Rs 119.17 crore (Rs 39.17 crore was received in March 2011)} for the year 2010-11. It utilised Rs 279.61 crore (Plan : Rs 34.77 crore and Non-plan: Rs 244.84 crore) leaving and unspent balance of Rs 5.23 crore under Plan head. The excess expenditure under Non-Plan amounting to Rs 125.67 crore was met by the Council from its internal receipts.

It also received grant of Rs 3.48 crore for specific projects from Ministry of Human Resource Development and other agencies during the year and had an opening balance of Rs 5.37 crore in these projects. Out of the total of Rs 8.85 crore, an expenditure of Rs 4.48 crore was incurred by the Council during the year on these projects leaving a balance of Rs 4.37 crore as on 31 March 2011.

## **E. Management Letter**

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

- v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet and Income and Expenditure Account/Receipts and Payments Account dealt with by this report are in agreement with the books of accounts.
- vi. 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 of Educational Research and Training as at 31 March 2011; and
  - b. In so far as it relates to the Income and Expenditure Account of the surplus for the year ended on that date.

For and on behalf of the C&AG of India

*Sd/-*  
Director General of Audit  
Central Expenditure

Place : New Delhi  
Date: 19/9/2011

## **Annexure**

### **1. Adequacy of Internal Audit System**

- There was inadequate staff in the Internal Audit Cell of the Council as 7 posts were lying vacant against 8 sanctioned posts.
- Proper follow up action was not taken by the Management on the reports of internal audit as 382 paras of 10 units were outstanding as on 31.3.2011.

### **2. Adequacy of Internal Control System**

- The post of Secretary is vacant since 23.12.2009.
- The Management's response to audit objections is not effective as 30 paras of 8 inspection reports pertaining to the period from 2000-01 to 2009-10 were outstanding.
- As per Rule 13 of Receipts and Payments Rules, every government officer who receives government dues and handles cash or performs the functions of drawing and disbursing officers should maintain a cash book in Form GAR-3. Audit scrutiny of the main cash book (Plan, Non-plan, etc.) of NCERT Headquarter revealed that it was not maintained in prescribed form. Further, the opening and closing balances were not worked out in any of the month of the year 2010-11.
- As per Rule 11 of General Financial Rules, in departments in which officers are required to receive moneys on behalf of Government and issue receipts there for in Form GAR-6, the departmental regulations should provide for the maintenance of a proper account of the receipt and issue of the receipt books, the number of receipt books to be issued at a time to each officer and a check with the officer's accounts of the used books when returned. Scrutiny of stock register of receipt books maintained by the Drawing and Disbursing Officer revealed that no details of used receipt books were being entered in the register due to which, misuse of unused receipt folios could not be ruled out.

### **3. System of Physical Verification of Fixed Assets**

- The physical verification of fixed assets for the peirod 2009-10 to 2010-11 had not been conducted.

### **4. System of Physical Verification of Inventory**

- The physical verification of stationery and consumables, etc. had not been conducted for the period 2010-11.

### **5. Regularity in Payment of Statutory Dues**

- No payment over six months in respect of statutory dues were outstanding as on 31.03.2011.