Rajesh Seema & Associates
CHARTERED ACCOUNTANTS
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INDEPENDENT AUDITOR'S REPORT

The Director
State Council of Educational Research & Training,
Varun Marg, Defence Colony, Delhi - 110024

REPORT ON FINANCIAL STATEMENT

We have audited the attached Balance Sheet of the **STATE COUNCIL OF EDUCATIONAL RESEARCH & TRAINING** as at 31st March, 2025 and Income & Expenditure Account and Receipts & Payment Account for the year ending on that date and annexed hereto.

MANAGEMENTS' RESPONSIBILITY FOR FINANCIAL STATEMENT

These financial statements and books of account are the responsibility of the management of the SCERT that gives true and fair view of the financial position, financial performance of the institute in accordance with GFR Rules and Societies Registration Act, 1860.

AUDITORS' RESPONSIBILITY

Our responsibility is to express an opinion on these financial statement and books of account based on our audit. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material mis-statement(s). An audit includes examining on a test basis, evidence supporting the accounts and disclosures 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 financial statement presentation. We believe that our audit provides a reasonable basis of our opinion.

OPINION

In our opinion and to the best of our information and according to the explanations given to us, the said accounts give the information required by Societies Registration Act, 1860 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India except as per our observation in Annexure-A:

(i) In case of Balance Sheet, of the state of affairs of the society as on 31st March, 2025;
(ii) In the case of the Income & Expenditure Account, of the surplus (unutilized grant); excess of income over expenditure for the year ended 31st March, 2025.

REPORT ON OTHER LEGAL & REGULATORY REQUIREMENTS

We further report that

1) We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of audit
2) In our opinion proper Books of Accounts as required under the Act, Rules and Bye-Laws had been maintained by the SCERT subject to our observation given in 'Annexure A' of this Report.
3) The Balance Sheet, Income & Expenditure Account and Receipts & Payment Account dealt with by this report are in agreement with the available Books of Accounts.
4) The Balance Sheet, Income & Expenditure Account, and Receipts & Payments Account dealt with this report are drawn as per the provisions of the Societies Registration Act, 1860 read with rules made there under along with GFR Rules.

For Rajesh Seema & Associates
Firm Registration No. 017925N
Chartered Accountants

DELHI

(CA. Rajesh Gupta)
PARTNER

Place: Delhi
Date : 27.08.2025
UDIN:

ANNEX TO AUDIT REPORT

Annexure - A

1. As explained to us by the management, some observations for the previous years have not been complied with and such observations are still pending and part of this report.

2. The SCERT needs internal audit to strengthen the internal control procedures. SCERT has maintained manual books of accounts for accounting and MIS system etc. During the year under audit, SCERT has tried to maintain accounting in computer system.

3. There were few loans and advances which were pending from the beginning of the financial year 2021-22. It is explained to us, most of such advances has been adjusted or written off in the FY 2023-24.But in the financial year 2022-23, no such adjustment was made. In FY 2024-25, SCERT has made the adjustments which are pending since FY 2021-22 in the respective programme Head.

4. DIETs Rajinder Nagar has required to refund the grant for Rs. 15,19,498/- in the FY 2022-23, but unfortunately it was wrongly transferred by DIET Rajinder Nagar to another account which is not pertaining to SCERT. DIET Rajinder Nagar has assured SCERT to recover the same from such another account and transfer the same to the SCERT accounts in the FY 2025-26.

5. There are Rs. 29,957/-under the head Recoverable amount from Diets and from NCTE Programme since more than four years. It is advised to SCERT to recover the same from the DIETs and NCTE.

6. During the year under audit, SCERT has received grant in aid from Delhi Government for capital expenditure for Rs. 5,62,46,616/- and Unspent Grant of Previous year for Rs. 1,18,05,372/-. Total Grant for Capital Expenditure for the year under audit was Rs. 6,80,51,988/-, out of which Rs. 2,99,34,563/- utilized for capital expenditure and Rs. 31/- are due from Diets whether refund or expenditure. During the year under audit, there is unspent grant under Capital Expenditure is Rs. 3,81,17,394/- at the end of the year.

7. During the financial year 2021-22, SCERT has made payments to PWD for Rs. 5,08,80,885/- under capital expenditure. In the Financial Year 2022-23, SCERT has made capital expenditure for Rs. 3,38,28,839/-. No records in respect of status of work whether it has been completed or not has not been maintained by the respective branch. In case of completion of work, no completion certificate has been produced before us for verification.

8. In the yester years, SCERT has given loan to various DIETs for the payment of salary to its staff. Such advances have not been part of any grant or otherwise granted to DIETs and it is returnable. During the financial year 2023-24, SCERT has recovered excess of outstanding balance receivable from different DIETs aggregating to Rs. 9,25,357.00 which is still outstanding as on 31.03.2025.

9. In the FY2021-22, SCERT has received demand from EPF on account of various arrears which amounting to Rs. 1,36,72,247.00 (Rupees One Crores Thirty Six Lacs Seventy Two Thousand Two Hundred Forty Seven Only). SCERT has made payment initially and challenge such demand in appeal and recovered Rs 68,35,873.00 (Rupees Sixty Eight Lacs Thirty Five Thousand Eight Hundred Seventy Three Only) in the FY 2021-22. As explained to us, balance for Rs. 68,36,374/- is also in dispute and will be recovered soon.

10. In the FY 2021-22, SCERT has made excess payment for Rs. 14,006.00 on account of GST TDS. It is advised to recover the same either from party or GST department.

11. During the financial year 2023-24, Bank has wrongly debited our account for Rs. 2,77,225.00 and the same has been recovered from bank in FY 2024-25. In the FY 2024-25, Bank has again wrongly debited the amount for 4,34,500/-. Hence, It is also advise to recover the same again from the bank and instruct the bank for taking precaution while debiting the SCERT account. .

12. During the year under audit, Bank has paid the amount for Rs. 4,309/- from the SCERT main account which required to be paid from SSA Account. It is advised to recover the same amount from SSA Account. Bank has wrongly also credited the amount for Rs. 50,117/- and Rs. 11,250/- which is belong to EPF and GSLIS account respectively to the main account of SCERT. It is advised SCERT for refund the amount to the respective account.

13. During the financial year 2023-24, SCERT has received Remittance (NPS) from Dr. V K Pathak for Rs. 10,710/- on 18.09.2023. But such amount has not been further paid by SCERT. Amount is still due on 31.03.2025 for Rs. 10,710/-.

RAJESH SEEMA & ASSOCIATES
DELHI
ED ACCOUNTANTS

14. During the financial year 2023-24, DIET Keshav Puram has wrongly paid Rs. 86,416/- on 04.01.2024 to SCERT. Such amount is still outstanding as on 31.03.2025. It is adviso to return the amount to the DIET.

15. During the under audit, DIET R K Puram has wrongly paid Rs. 22,067/- on 05.04.2024 to SCERT. Such amount is still outstanding as on 31.03.2025. It is advice to return the amount to the DIET.

16. During the financial year 2023-24, SCERT has withheld the Gratuity amount of K.S. Bisht for Rs. 11,07,450.00 as per Order No. FS(127)/SCERT/ADMIN/MISC.2022/18306-26 dated 08.01.2024.

17. During the year under audit i.e. FY 2024-25, SCERT has also withheld the amount of Meenakshi Yadav against excess payment of salary for Rs.1,08,294/- but the same has been set off against her arrears of Salary for Rs. 1,32,985/-and balance for Rs. 24,691/- is payable to her.

18. There are NEFTs returns for Rs.12,31,336.46 which have been return by the bank against payment for expenses but the same have not been reversed due to unavailability of name/expenses whose NEFTs have been return. It is advised to settle all NEFT returns whether to adjust in proper head or taken as income with the approval of concerned authority. It is also advised to take proper information from banks in respect of such entries to adjust such entries in proper head in books of accounts.

19. Balancing of Bank book has been done by the SCERT in FY 2024-25. Bank reconciliation statement has been prepared by the SCERT. There are some entries which belong to FY 2021-22, FY 2022-23 and 2024-25 which have not been settled/cleared in FY 2024-25. It is advised to reconcile all these entries.

20. During the Financial Year 2022-23, SCERT has made expenditure for Rs. 3,07,65,032/- on different fixed assets purchased under the various head which includes Programme Expenditures, Office Expenditure and Fixed assets. Out of these assets, some had been transferred to different DIETs and some had been used by SCERT. The List of assets transferred to different DIETs is as per Annexure-I. Such list has been provided by the SCERT. It is required to reconcile the assets transferred to different DIEts along with quantity and amount as well as prepare register for the assets transferred including name of Diet, items, quantity and value. After such reconciliation, SCERT should make necessary entries in the books of accounts. It is also advised to DIETs to maintain Register of Fixed Assets transferred from SCERT along with Items, Quantity, Location and Value.

21. During the year under audit, SCERT has not form the Committee for verification of Fixed Assets. As explained to us, SCERT has maintained the fixed assets register since 2016 only. It is also explained to us, there is not any unique number on the fixed assets. It is advised to conduct physical verification of such fixed assets by third party..

22. SCERT maintained Books of accounts manually as well as electronically.

23. SCERT has maintained Corpus Fund under the head ETE Maintenance & Upgradation Fund since yester years and having huge balance as on 31.03.2024 which amounting to Rs. 1,68,42,452.71 (Rupees One Crores Sixty Eight Lacs, Forty Two Thousand Four Hundred Fifty Two and paisa Seventy One Only). During the year under audit, SCERT has received Rs. 3,51,000/- under this head. Total amount under this head for the year amounting to Rs. 1,71,93,452.71. Out of this amount, Rs. 92,845.00 has been utilized and balance for Rs. 1,71, 00,607.71 still balance in the ETE Maintenance and Upgradation Fund as on 31.03.2025.

For Rajesh Seema & Associates
Firm Registration No. 017925N
Chartered Accountants

RAJESH SEEMA & ASSOCIATES DELHI CHARTERED ACCOUNTANTS

(CA. Rajesh Gupta)
MRN-098548
PARTNER

Place: Delhi
Dated: 27.08.2025
UDIN:

VARUN MARG, DEFENCE COLONY, NEW DELHI-110024

BALANCE SHEET AS ON 31ST MARCH, 2025

(Amount in Rupees)

Previous Year	Liabilities		Amount
	Capital fund :		
2,49,80,908.50	Amount as per last Balance Sheet	2,49,80,908.50	
7,09,383.00	ADD: Additions during the Year	7,09,383.00	
7,48,950.00	Add: Reserve for Addition in Fixed Assets FY 2020-21	7,48,950.00	
5,18,35,079.00	Reserve for Addition in Fixed Assets FY 2021-22	5,18,35,079.00	
3,07,65,032.00	Reserve for Addition in Fixed Assets FY 2022-23	3,07,65,032.00	10,90,39,352.50
	Grant for Capital Expenditure		
9,28,276.00	Opening Balance	1,18,05,372.00	
9,75,59,000.00	Received during the Year	5,62,46,616.00	
9,84,87,276.00		6,80,51,988.00	
	Less: Capital Expenditure/Refund Due from Diets	31.00	
8,66,81,904.00	Less. Utilised during the year(As per Schedule C)	2,99,34,563.00	3,81,17,394.00
1,18,05,372.00			
	Unspent Grant		
4,96,64,443.63	Delhi Government	1,96,46,092.00	
	Development Fees Fund (ETE)	-	
1,68,42,452.71	Corpus Fund-ETE Maintenance & Upgradation Fund	1,71,00,607.71	
38,700.00	NCERT- National Achivement Survey	38,700.00	3,67,85,399.71
	Programme for Adolescence Education (Delhi State)		
-	Opening Balance	7,540.00	
2,24,290.00	Add Received during the year	-	
2,24,290.00		7,540.00	
2,16,750.00	Less. Utilised during the year	7,540.00	-
7,540.00			
	Programme for ICSSR Projects		
-	Opening Balance	2,95,369.00	
9,00,000.00	Add Received during the year	3,90,000.00	
9,00,000.00		6,85,369.00	
6,04,631.00	Less: Utilised during the year	2,97,750.00	3,87,619.00
2,95,369.00			
	Pragrastiya Avishkar Saptah (NCERT Fund)		
	Opening Balance	-	
	Add: Received during the year	3,96,000.00	
		3,96,000.00	
	Less: Utilised during the year	3,72,180.00	23,820.00
	CURRENT LIABILITIES :		
4,74,795.00	E.M.D	4,74,795.00	
10,710.00	Remittance (NPS)	10,710.00	
1,452.00	GSLIS-Ambedkar	1,452.00	
88,742.00	GSLIS Payable	-	
-	Amount Wrongly Received From DIETs R K Puram	22,067.00	
86,416.00	Amount Wrongly Received From DIETs Keshav Puram	86,416.00	
	Cheque Wrongly Credited by Bank	57,058.00	
9,05,677.00	TDS on GST Payable	2,58,031.00	
11,07,450.00	Amount withheld for Gratuity (K.S. Bisht & Meenakshi Yadav)	11,07,450.00	
	Due to Meenakshi Yadav against arrears of Salary	24,691.00	
1,12,319.00	Withheld Amount (Reader)	1,12,319.00	
12,62,735.46	Expenses Payable against NEFT return	12,31,336.46	33,86,325.46
19,17,43,526.30			18,77,39,910.67

Previous Year	Assets		Amount
	Fixed Assets :		
10,75,99,176.50	(As Per Schedule - A)		10,77,70,700.50
	Closing Balances :		
-	Cash in Hand	-	
-10,18,52,975.00	Canara Bank Saving Bank A/c no. 64708	-18,93,59,463.63	
15,80,72,578.80	Auto Sweep In and Out	24,35,94,608.80	5,42,35,145.17
	Advances :		
2,00,64,000.00	(As per Schedule - B)	1,77,66,044.00	
14,006.00	GST TDS Excess Paid	14,006.00	
-9,25,357.00	Loan to DIETs for Salary	-9,25,357.00	
68,36,374.00	EPF Deposit in Dispute	68,36,374.00	
8,356.00	GSLIC Recoverable	8,356.00	
2,77,225.00	Excess Debited by Bank	4,34,500.00	
20,325.00	Festival Advance to Staff	20,325.00	
5,916.00	Recoverable - NCTE Programme Account	5,916.00	
24,041.00	Recoverable from DIETs (Posters)	24,041.00	
1,08,305.00	TDS Receivable for AY 2017-18	1,08,305.00	
3,60,001.00	TDS Receivable for AY 2018-19	3,60,001.00	
1,60,179.00	TDS Receivable for AY 2019-20	1,60,179.00	
9,33,540.00	TDS Receivable for AY 2020-21	9,33,540.00	
30,982.00	TDS Receivable for AY 2021-22	30,982.00	
118.00	TDS Receivable for AY 2022-23	118.00	
6,384.00	TDS Receivable for AY 2023-24	6,384.00	
351.00	TDS Receivable for AY 2024-25	351.00	2,57,84,065.00
19,17,43,526.30			18,77,39,910.67

Notes to Accounts as per Schedule G
Schedule A to H part of this financial Statement

For State Council of Educational Training & Research

Director

Dy Controller of Accounts

DDO/SO

Place: Delhi
Date : August 27, 2025
UDIN:

As per our Report of Even Date attached
For Rajesh Seema & Associates
Firm Registration No.017925N
Chartered Accountants

(CA Rajesh Gupta)
MRN-098548
PARTNER

SEEMA & ASSOCIATE * CHARTERED ACCOUNTANTS DELHI

STATE COUCIL OF EDUCATIONAL RESEARCH & TRAINING
VARUN MARG, DEFENCE COLONY, NEW DELHI-110024

INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST MARCH, 2025

(Amount in Rupees)

Previous Year	Expenditure		Amount
13,30,56,329.00	**Expenditure for Salary (As per Schedule - D)**		13,82,87,899.00
76,79,08,504.00	**Programme & Other Scheme Expenditure**		59,44,90,303.00
	(As per Schedule - E)		
5,38,12,671.00	**Office Expenditure other than Salary**		5,29,15,604.63
	(As per Schedule - F)		
6,48,36,408.00	ETE Maintenance & Upgradation Expenses		92,845.00
	Unutilized Grant To C/o to Balance Sheet (Balance Figure) :		
4,96,64,443.63	Delhi Government	1,96,46,092.00	
-	Development Fees Fund (ETE)	-	
1,68,42,452.71	Corpus Fund - ETE Maintenance & Upgradation Fund	1,71,00,607.71	
38,700.00	NCERT- National Achievement Survey	38,700.00	3,67,85,399.71
1,08,61,59,508.34			82,25,72,051.34

Previous Year	Income		Amount
	Unspent Grant Balance B/F from Previous Year :		
19,10,16,039.26	Delhi Government	4,96,64,443.63	
38,700.00	NCERT- National Achievement Survey	38,700.00	
8,15,96,060.71	Corpus Fund - ETE Maintenance & Upgradation	1,68,42,452.71	
			6,65,45,596.34
	Grant Received during the Year :		
76,39,83,000.00	Delhi Government	70,53,35,000.00	
82,800.00	Corpus Fund - ETE Maintenance & Upgradation Fund	3,51,000.00	70,56,86,000.00
	Income From Other Sources during the Year :		
2,17,19,447.77	ETE - Sale of Prospectus form/Application	1,04,54,005.00	
82,77,680.00	ETE - Examination Fee Received	2,53,76,930.00	
20,58,390.60	Recruitment Fees - Assistant Professor	-	
23,50,000.00	ETE - Affiliation Fee	23,00,000.00	
13,060.00	Miscellaneous Receipts	23,857.00	
62,39,000.00	Program B.Ed Fee / Activity Fund (Net)	31,61,440.00	
6,53,292.00	Interest from Bank A/c no. 64708	5,36,199.00	
1,48,438.00	Interest from Bank A/c short Received	-	
79,83,600.00	Bank Interest - Auto Sweep Term Deposit	84,88,024.00	5,03,40,455.00
1,08,61,59,508.34			82,25,72,051.34

Notes to Accounts as per Schedule G
Schedule A to H part of this financial Statement

For State Council of Educational Training & Research

Director **Dy Controller of Accounts** **DDO/SO**

As per our Report of Even Date attached
For Rajesh Seema & Associates
Firm Registration No.017925N
Chartered Accountants

DELHI

(CA Rajesh Gupta)
MRN 098548
PARTNER

Place: Delhi
Date : August 27, 2025
UDIN:

STATE COUCIL OF EDUCATIONAL RESEARCH & TRAINING
VARUN MARG, DEFENCE COLONY, NEW DELHI-110024
Accompanied Schedules As on 31.03.2025

Schedule - A Fixed Assets

Particulars	Balance at Cost as at 31.03.2024	Additions During the Year	Refund/Condemnation	Balance as at 31.03.2025
Air Condtioner	33,02,342.00	-	-	33,02,342.00
Air Purifier	4,99,970.00	-		4,99,970.00
Books	2,42,155.00	-	-	2,42,155.00
Building-CSS Non Recurring	21,71,291.00	-	-	21,71,291.00
Building-Govt of NCT Delhis' Share	12,21,554.00	-	-	12,21,554.00
Cabin-At Liabrary	4,79,900.00	-	-	4,79,900.00
Computer, Printer & Software	3,88,26,290.00	-	-	3,88,26,290.00
Coolers & Heaters	48,513.00	-	-	48,513.00
CVT/ Stablizers	1,64,000.00	-	-	1,64,000.00
Desk Cum Bench-DIETS	66,49,240.00	-	-	66,49,240.00
Duplicating Machine	1,19,928.00	-	-	1,19,928.00
Equipment Under STV Project	2,33,553.00	-	-	2,33,553.00
External Board	53,612.00	-	-	53,612.00
Evota 75" Intractive Touch Display-DIETS	1,32,72,000.00	-	-	1,32,72,000.00
Fax Machine	3,12,412.00	-	-	3,12,412.00
Fire Extinguisher	41,130.00	-	-	41,130.00
Furniture & Fixture	2,06,27,033.11	-	-	2,06,27,033.11
Garden Tools	23,328.00	-	-	23,328.00
Handycam-Sony	1,82,400.00	-	-	1,82,400.00
H P Computers	4,83,388.00	-	-	4,83,388.00
Intercom Systems	2,13,431.00	-	-	2,13,431.00
Internet Equipment	9,495.00	-	-	9,495.00
Laptop	4,56,000.00	-	-	4,56,000.00
Land for Bholanath Nagar/KKD	6,09,426.00	-	-	6,09,426.00
Library	20,18,451.24	-	-	20,18,451.24
Library Books (Office)	1,97,981.00	1,21,524.00	-	3,19,505.00
Library Books (SRSG)	61,793.00	-	-	61,793.00
Office Equipment	1,02,03,688.76	-	-	1,02,03,688.76
Office Equipment YUVA SAEP	3,71,339.00	-	-	3,71,339.00
Photocopy Machine	15,21,952.00	-	-	15,21,952.00
Plasma TV	64,688.00	-	-	64,688.00
Research Tools-Prog SRSG	2,09,075.00	-	-	2,09,075.00
Strenthing of SCERT -Equipment	3,23,600.00	-	-	3,23,600.00
Typewriters	3,33,070.20	-	-	3,33,070.20
Vehicles	18,45,217.19	-	-	18,45,217.19
Water Cooler	2,01,300.00	-	-	2,01,300.00
Water Tank	4,630.00	-	-	4,630.00
Total	**10,75,99,176.50**	**1,21,524.00**	-	**10,77,20,700.50**
Previous Year	**10,67,62,796.50**	**8,71,503.00**	**35,123.00**	**10,75,99,176.50**

RAJESH SEEMA & ASSOCIATES
DELHI

STATE COUCIL OF EDUCATIONAL RESEARCH & TRAINING
VARUN MARG, DEFENCE COLONY, NEW DELHI-110024

Schedules are Forming Part of Balance Sheet & Income & Expenditure Account

(Amount In Rupees)

	Current Year	Previous Year
	Schedule-B	
PLAN ADVANCE		
Advance ETE	1,655.00	1,655.00
Advance General	41,602.00	-56,968.00
Advance Programme	1,77,23,443.00	2,00,02,481.00
Advance ETE	-	1,10,000.00
Advance LTC	-656.00	6,832.00
	1,77,66,044.00	**2,00,64,000.00**
	Schedule-C	
Capital Assest Expenditure		
Capital Expenses	2,99,34,563.00	8,66,81,904.00
	2,99,34,563.00	**8,66,81,904.00**
	Schedule-D	
EXPENDITURE FOR SALARY		
Salary	12,44,89,870.00	12,11,19,809.00
Medical Reimbursement	37,37,745.00	17,42,462.00
Bonus	4,55,928.00	11,27,599.00
Leave Travel Concession	4,39,975.00	2,71,240.00
Gratuity	31,16,120.00	30,44,976.00
Employers Contribution to EPF	26,03,842.00	24,12,856.00
Leave Encashment	17,21,778.00	17,05,465.00
Leave salary Pension Contribution	17,22,641.00	16,31,922.00
	13,82,87,899.00	**13,30,56,329.00**
	Schedule-E	
PROGRAMME & OTHER SCHEME EXPENDITURE		
In-Service Programme		
Programme in Service	8,91,39,037.00	15,80,26,183.00
Programme for Maritious Award For D.LED /B.Ed	-	8,45,075.00
Programme for State Award for Teacher Education	2,67,225.00	2,45,231.00
Programme for Developing Mathematical Aptitude of D.Led	-	15,24,432.00
Programme Research Study Innovation & Seminar	-	1,22,88,958.00
Programme Deshbhakti Curriculam (New)	16,32,805.00	-
Programme B.Ed Expenses	17,93,608.00	30,78,482.00
Programme National & International visits	-	65,88,638.00
Programme ICT in Education	4,97,01,659.00	3,03,754.00
Programme Happiness Cirriculum A Study	-	5,65,56,630.00
Other Innovative Programme		
Hiring of Specialized Experts	-	51,54,259.00
Examination Expenses (ETE/NTT)		
ETE Examination Expenses	3,66,79,588.00	5,70,23,162.00

RAJESH SETHI & ASSOCIATE DELHI CHARTERED ACCOUNTANTS

Material Development

Programme Material Development	22,87,63,988.00	21,81,03,855.00
Programme Cell for Human Values & Transformation	2,01,50,370.00	6,51,74,538.00
Programme Cell for School Leadership	31,37,824.00	14,50,129.00
Programme TDC Singapore	-	3,500.00
Programme HOS Cambridge Visit	-	-
Programme for Developing Scientific Aptitude	11,48,333.00	21,76,540.00
Programme for Liabrary	6,47,408.00	34,326.00
Programme for Mission Buniyad	-	17,51,985.00
Programme for National Exposure Visit	7,14,93,758.00	12,34,80,564.00
Programme for Office Expenditure	-	97,809.00
Programme for DELED Science	-	7,60,490.00
Programme for Personality Development	4,20,944.00	3,17,789.00
Programme for Search Project	13,64,455.00	12,88,152.00
Programme New Education Policy	4,62,052.00	19,06,108.00
Programme Innovative Project	4,15,24,428.00	1,29,05,047.00
Programme Faculty Development	8,76,822.00	2,33,906.00
Programme DeshBhakti (New)	4,52,85,999.00	5,65,88,962.00
	59,44,90,303.00	**76,79,08,504.00**

Schedule-F

OFFICE EXPENDITURE OTHER THAN SALARY

Office Maintenance	3,53,35,625.00	3,97,09,708.00
Advertisement	35,87,607.00	-
Bank Charges	1,90,756.63	37,441.00
Books, Newspaper & Periodicals	1,47,778.00	5,03,338.00
Conveyance	39,987.00	13,503.00
Electricity & Water Charges	48,80,630.00	31,90,098.00
Hiring of Vehicles	54,75,889.00	46,91,431.00
Legal & Professional Charges	2,15,700.00	1,68,350.00
Meeting Expenses	2,69,042.00	3,43,399.00
Postage and Courier Expenses	33,376.00	33,618.00
Stationery & Other Items	22,91,047.00	48,55,797.00
Petrol/CNG	84,496.00	49,618.00
Telephone Expenses	1,22,290.00	1,20,790.00
Repair & Maintenance	2,41,381.00	95,580.00
	5,29,15,604.63	**5,38,12,671.00**

RAJESH SEEMA & ... DELHI CHARTERED ACCOUNTANTS

Advance ETE

	Current Year	Previous Year
Diet Karkardooma	1,655.00	1,655.00
	1,655.00	**1,655.00**

Advance General

	Current Year	Previous Year
Central News Agency	-760.00	-760.00
Mahendar Kumar Pal	-1,500.00	-1,500.00
Mukesh Tyagi	10,950.00	10,950.00
Suresh Sundriyal	5,000.00	5,000.00
Advance General	27,912.00	-70,658.00
	41,602.00	**-56,968.00**

Advance Programme

	Current Year	Previous Year
DIET DARYAGANJ	5,35,780.00	15,85,780.00
Diet Daryaganj Exp FY 21-22	-	32,79,775.00
Diet Dilshad Garden	11,26,005.00	4,83,164.00
DIET - GHUMANHERA	1,99,410.00	1,99,410.00
DIET KARKARDOMA	5,21,510.00	6,19,980.00
Diet Karkardooma Exp FY 21-22	-	28,00,000.00
DIET- KESHAVPURAM	2,00,000.00	2,00,000.00
Diet Moti Bagh	2,00,000.00	4,72,524.00
Diet- Rajender Nagar	39,32,408.00	20,12,313.00
DIET R K PURAM	7,57,398.00	27,31,294.00
Advance Programme	-93,851.00	-93,851.00
Amit Sharma	86,98,945.00	41,45,103.00
Anil Kumar (Advance Prog)	-50,000.00	-50,000.00
Bindu Saxena	9,963.00	9,963.00
Dinesh Kumar	-400.00	-400.00
Dr Manisha Taneja	94,550.00	94,550.00
Gaurav Sharma	2,05,628.00	1,80,600.00
K.S Srivastav	5,000.00	5,000.00
Mahendar Kumar Pal Advance Program	-13,006.00	-13,006.00
Ms Tapsa Verma	386.00	386.00
Neeta Rani	2,31,918.00	2,31,918.00
Pankaj Yadav	6,63,486.00	6,63,486.00
RAJESH KUMAR	-63.00	-63.00
Rakesh Kumar Gupta	3,03,235.00	3,03,235.00
RAMAN ARORA	-9,686.00	-9,686.00
RITIKA DABAS	3,094.00	894.00
SANJAY KUMAR	1,000.00	1,000.00
Sh Davender Kumar Wadhwa	60,000.00	60,000.00
Sheelu Mary Alex	-1,310.00	-1,310.00

RAJESH SEEMA & ASSOCIATES DELHI

Sh Manish	-12,000.00	-12,000.00
Sushila Rana	99,500.00	99,500.00
Vk Pathak IRCTC	2,922.00	2,922.00
Pragrastiya Avishkar Saptah (NCERT Fund)	51,621.00	-
	1,77,23,443.00	**2,00,02,481.00**

RAJESH SEEMA & ASSOCIATE ★ CHARTERED ACCOUNTANTS ★ DELHI

STATE COUCIL OF EDUCATIONAL RESEARCH & TRAINING
VARUN MARG, DEFENCE COLONY, NEW DELHI-110024

RECEIPT & PAMENT ACCOUNT
FOR THE YEAR ENDED 31ST MARCH, 2025

(Amount in Rupees)

RECEIPTS		Amount	PAYMENTS		Amount
Opening Balances :			**Expenditure for Salary**	13,82,87,899.00	
Cash in Hand	-		**Programme & Other Scheme Expenditure**	59,44,90,303.00	
Balance with Canara Bank SB A/c 64708	-10,18,52,975.00	-10,18,52,975.00	**Office Expenditure other than Salary**	5,29,15,604.63	
Plan Grant in Aid			**Capital Expenditure**	2,99,34,563.00	
Grant Received During the Year	70,53,35,000.00		Capital Expenditure/Refund Due from Diets	31.00	81,56,28,400.63
Grant for Capital Expenditure received during the year	5,62,46,616.00	76,15,81,616.00	**Payment of EMD & Advances**		
Other Grant in Aid			Advance General	98,570.00	
Pragrastiya Avishkar Saptah (NCERT Fund)	3,96,000.00		Advance Program	-22,79,038.00	
Programme ICSSR Projects	3,90,000.00	7,86,000.00	Advance LTC	-7,488.00	
Income from Other Sources during the Year :			Advance ETE	-1,10,000.00	-22,97,956.00
ETE - Sale of Prospectus form	1,04,54,005.00		ETE Maintenance & Upgradation Expenses		92,845.00
ETE - Examination Fee Received	2,53,76,930.00		FDRS		65,67,00,000.00
ETE - Affiliation Fee	23,00,000.00		EPF Loan Repaid		8,00,000.00
Miscellaneous Receipts	23,857.00		**Other Payments during the Year :**		
Program B.Ed Fee / Activity Fund (Net)	31,61,440.00		NEFT Return paid	60,61,344.00	
Interest from Bank A/c no. 64708	5,36,199.00		TDS on GST paid	6,47,646.00	
Bank Interest - Auto Sweep Term Deposit (Net of TDS)	43,21,595.00	4,61,74,026.00	Purchase of Assets (Liabrary Books)	1,21,524.00	
FDRS		57,53,44,399.00	GSLIS	7,14,306.00	
EPF Loan		8,00,000.00	Pragrastiya Avishkar Saptah (NCERT Fund)	3,72,180.00	
ETE Maintenance & Upgradation Expenses		3,51,000.00	Programme for Adolescence Education (Delhi State)		7,540.00
Other Reciepts During the year:			Programme ICSSR Projects	2,97,750.00	
NEFT Return Received	60,29,945.00		Excess Debited by Bank	4,34,500.00	86,49,250.00
Excess Debited by Bank	2,77,225.00		**Closing Balances :**		
Amount Wrongly Received From DIETs R K Puram	22,067.00		Cash in Hand	-	
GSLIS	6,25,564.00		Balance with Canara Bank SB A/c 64708	-18,93,59,463.63	-18,93,59,463.63
Due to Meenakshi Yadav against arrears of Salary	24,691.00				
Chequue Wrongly Credited by Bank	57,058.00	70,36,550.00			
		1,29,02,20,616.00			1,29,02,20,616.00

Note: Opening Balance of Bank in negative due to over issue pof cheques.

For State Council of Educational Training & Research

Director | Dy Controller of Accounts | DDO/SO

Place: Delhi
Date : August 27, 2025
UDIN:

As per our Report of Even Date Attached
For Rajesh Seema & Associates
Firm Registration No. 017925N
Chartered Accountants
DELHI
(CA Rajesh Gupta)
MRN:098548
PARTNER

Significant Accounting Policies and Notes on Accounts: Schedule-G

STATEMENT OF ACCOUNTING POLICIES

1. **Accounting Conventions:**
   a) The Financial Statements have been prepared under historical Cost convention on going concern basis.

   b) The SCERT generally follows cash system of accounting and recognizes income and expenditure on cash basis.

2. **Fixed Assets:**

   Fixed assets are stated at cost only. Cost comprises of capital cost and incidental expenses attributable to bringing the assets to working condition for its intended use.

3. **Depreciation**
   No Depreciation has been charged on fixed assets.

4. **Retirement Benefits:**
   a) Gratuity is charged to revenue on payment basis.
   b) Leave encashment on retirement is charged to revenue on payment basis.

6. **Revenue Recognition:**

   a) Fees from various exams are recognized on receipt basis.

   b) Sale of Prospectus has been recognized on receipt basis.

   c) Interest on Auto Sweep deposit is recognized on accrual basis.

7. **Grant-in-Aid Recognition:**

   a) Grant in Aid received for recurring expenditure has been taken in the Income & Expenditure Account directly.

   b) Grants-in-aid received for Non-recurring purpose is being shown under the capital receipt.

B) NOTES ON ACCOUNTS

1. Previous year's figures are regrouped, rearranged, recast wherever necessary to confirm to this year's classification.

2. SCERT is an Educational Institution which is wholly financed by State Government and its receipts are exempt U/s 10(23C)(iiiab) of the Income tax Act, 1961. It is Recommend from the Income Tax Department that SCERT should take registration U/s 12A of the Income Tax Act, 1961 in addition to exemption u/s 10(23C) of the Income Tax Act, 1961. SCERT has applied the same in the year of audit.

3. All the current assets, loans and advances, cash and Bank are as per the books of account produced before us. All the above figures are subject to confirmation except cash and bank balances.

4. All the current liabilities are as per the figures provided to us as per books of account produced before us and subject to confirmation.

For State Council of Educational Research & Training

Director **Deputy Controller of Accounts** **D.D.O**

for Rajesh Seema & Associates
Firm Registration No. 017925N
Chartered Accountants

RAJESH SEEMA & ASSOCIATES DELHI CHARTERED ACCOUNTANTS

(CA. Rajesh Gupta)
MRN-098588
PARTNER

Place: Delhi
Date: 27.08.2025
UDIN:

STATE COUCIL OF EDUCATIONAL RESEARCH & TRAINING
VARUN MARG, DEFENCE COLONY, NEW DELHI-110024

Statement of Grants Receipts and Utilisation incurred for the year ended 31st March, 2025

Particular	Delhi Government	Delhi Government GIA For Capital Assests	National Achievement Survey	Corpus Fund-ETE Maintenace & Upgradation Fund	Programme for Adolescence Education (Delhi State)	Programme for ICSSR Projects	Pragrastiya Avishkar Saptah (NCERT Fund)	Total
Unspent Grant as on 01.04.2024	4,96,64,443.63	1,18,05,372.00	38,700.00	1,68,42,452.71	7,540.00	2,95,369.00	-	7,86,53,877.34
Add: Received During the Year-Consumable/non consubale	70,53,35,000.00	5,62,46,616.00	-	3,51,000.00	-	3,90,000.00	3,96,000.00	76,27,18,616.00
Income Received from Internal Source	5,03,40,455.00		-	-		-		5,03,40,455.00
Transfer from Development Fund (ETE)				-		-		-
Total of Grant and Receipt (A)	**80,53,39,898.63**	**6,80,51,988.00**	**38,700.00**	**1,71,93,452.71**	**7,540.00**	**6,85,369.00**	**3,96,000.00**	**89,17,12,948.34**
Utilisation								
Expenditure for Salary	13,82,87,899.00		-	-		-		13,82,87,899.00
Programme & Other Expenditure	59,44,90,303.00		-	-		-		59,44,90,303.00
Office Expenditure other than Salary	5,29,15,604.63		-	-		-		5,29,15,604.63
Office Expenditure other than Salary-No Consumable-Fixed Assets	-					-		-
Capital Expenditure/Refund Due from Diets		31.00						31.00
Capital Assest Expenditure	-	2,99,34,563.00	-	-		-		2,99,34,563.00
ETE Maintenance & Upgradation Expenses				92,845.00				92,845.00
Utilisation				-	7,540.00	2,97,750.00	3,72,180.00	6,77,470.00
Total of Utilisation (B)	**78,56,93,806.63**	**2,99,34,594.00**	**-**	**92,845.00**	**7,540.00**	**2,97,750.00**	**3,72,180.00**	**81,63,98,715.63**
Unspent Grant after Utilisation (A-B)	1,96,46,092.00	3,81,17,394.00	38,700.00	1,71,00,607.71	-	3,87,619.00	23,820.00	7,53,14,232.71
Less: Grant Refund to respective Fund	-		-	-		-		-
Unspent Grant as on 31st March, 2025	**1,96,46,092.00**	**3,81,17,394.00**	**38,700.00**	**1,71,00,607.71**	**-**	**3,87,619.00**		**7,53,14,232.71**

For State Council of Educational Training & Research

Director | Dy Controller of Accounts | DDO/SO

Place: Delhi
Date : August 27, 2025
UDIN:

For Rajesh Seema & Associates
Firm Registration No.017925N
Chartered Accountants

(CA Rajesh Gupta)
MRN-098548
PARTNER

RAJESH SEEMA & ASSOCIATES
DELHI
CHARTERED ACCOUNTANTS

SCERT FY 2024-25

Canara Bank

Reconciliation Statement

1-Mar-2025 to 31-Mar-2025

Date	Particulars	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit
11-2-2021	SALARY PAYABLE	Opening BRS	Cheque		11-2-2021			17,952.00
11-2-2021	HIRING OF SPECIALIZED EXPERTS	Opening BRS	Cheque		11-2-2021			54,000.00
30-4-2021	Saving Bank Interest	Opening BRS	Cheque/DD		30-4-2021		47,331.00	
5-6-2021	SALARY	Opening BRS	Others		5-6-2023			21,060.00
5-7-2021	NEFT Return	Opening BRS	Cheque/DD		5-7-2021		42,120.00	
11-10-2021	NEFT Return	Opening BRS	Cheque/DD		11-10-2023		4,100.00	
26-10-2021	NEFT Return	Opening BRS	Cheque/DD		26-10-2021		25,000.00	
27-10-2021	PROG MATERIAL DEVELOPMENT	Opening BRS	Cheque		27-10-2021			1,000.00
27-10-2021	PROG RESEARCH STUDY INNO & SEMINAR	Opening BRS	Cheque		27-10-2021			9,200.00
16-12-2021	PROG IN SERVICE	Opening BRS	Cheque		16-12-2021			12,521.00
24-12-2021	PROG IN SERVICE	Opening BRS	Cheque		24-12-2021			1,200.00
25-1-2022	PROG IN SERVICE	Opening BRS	Cheque		25-1-2021			12,150.00
31-1-2022	SALARY PAYABLE	Opening BRS	Cheque		31-1-2021			96,342.00
9-2-2022	Hiring of Specialized Experts	Opening BRS	Cheque/DD		9-2-2021		14,193.00	
7-3-2022	NEFT Return	Opening BRS	Cheque/DD		7-3-2022		24,970.00	
26-3-2022	PROG MATERIAL DEVELOMENT	Opening BRS	Cheque		26-3-2021			64,613.00
31-3-2022	PROG IN SERVICE	Opening BRS	Cheque		31-3-2024			2,268.00
31-3-2022	Opening BRS	Opening BRS	Cheque		31-3-2022			6,02,682.35
31-3-2022	PROG IN SERVICE	Opening BRS	Cheque		31-3-2022			10,411.00
31-3-2023	BRS	Opening BRS	Cheque		31-3-2024			65,377.00
15-5-2023	Remmitances (NPS)	Opening BRS	Cheque		15-5-2023			10,770.00
26-7-2023	Capital Fund	Opening BRS	Cheque		26-7-2023			6,44,483.00
1-9-2023	TDS on GST Payable	Opening BRS	Cheque		1-9-2023			6,836.00
8-3-2024	ADVANCE GENERAL	Opening BRS	Cheque		8-3-2024			11,200.00
22-3-2024	Prog Innovative Project	Opening BRS	Cheque		22-3-2024			4,600.00
30-3-2024	Prog in Service	Opening BRS	Others		30-3-2024			13,582.00
31-3-2024	Office Maintenence	Opening BRS	Others		31-3-2024			26,300.00
31-3-2024	Office Maintenence	Opening BRS	Others		31-3-2024			14,939.00
30-4-2024	Salary Payable	Payment	Cheque		30-4-2024			21,194.00
1-5-2024	Salary Payable	Payment	Cheque		1-5-2024			1,814.00
12-7-2024	ETE Exaamination Expenses-UNIC	Payment	Cheque		12-7-2024			2,400.00
20-9-2024	Prog in Service	Payment	Cheque		20-9-2024			6,535.00
26-9-2024	Maintenance of Eduipment	Payment	Cheque		26-9-2024			2,300.00
11-12-2024	Remmitances (NPS)	Receipt	Cheque/DD		11-12-2024		96,342.00	
11-12-2024	Remmitances (NPS)	Payment	Cheque		11-12-2024			96,342.00
31-12-2024	Prog Deshbhakti (New)	Payment	Cheque		31-12-2024			11,500.00
13-2-2025	Prog Material Development	Payment	Cheque		13-2-2025			6,418.00
20-2-2025	Prog in Service	Payment	Cheque		20-2-2025			33,184.00
20-2-2025	Programme B.Ed EXPENDITURE	Payment	Cheque		20-2-2025			400.00
28-2-2025	Salary Payable	Payment	Cheque		28-2-2025			24,945.00
7-3-2025	Prog Material Development	Payment	Cheque		7-3-2025			4,594.00
13-3-2025	Prog Innovative Project	Payment	Cheque		13-3-2025			3,500.00
28-3-2025	Salary	Payment	Cheque		28-3-2025	2-4-2025		3,50,604.00
28-3-2025	Salary	Payment	Cheque		28-3-2025	2-4-2025		5,46,117.00
29-3-2025	Prog in Service	Payment	Cheque		29-3-2025	2-4-2025		66,69,000.00
30-3-2025	Prog Material Development	Payment	Cheque		30-3-2025	2-4-2025		11,03,57,264.00
30-3-2025	Office Maintenence	Payment	Cheque		30-3-2025	2-4-2025		9,82,302.00
30-3-2025	ETE Exaamination Expenses-UNIC	Payment	Cheque		30-3-2025	2-4-2025		22,48,487.00
30-3-2025	Prog Innovative Project	Payment	Cheque		30-3-2025	2-4-2025		4,60,69,825.00
30-3-2025	Prog Material Development	Payment	Cheque		30-3-2025	2-4-2025		71,39,126.00
30-3-2025	Office Maintenence	Payment	Cheque		30-3-2025	2-4-2025		19,710.00
30-3-2025	MEDICAL REIMBURSEMENT	Payment	Cheque		30-3-2025	2-4-2025		1,69,689.00

continued ...

SCERT FY 2024-25

Canara Bank

CERT FY 2024-25

Canara Bank

Reconciliation Statement : 1-Mar-2025 to 31-Mar-2025

Date	Particulars	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit
30-3-2025	Office Maintenence	Payment	Cheque		30-3-2025	2-4-2025		7,000.00
30-3-2025	ETE Exaamination Expenses-UNIC	Payment	Cheque		30-3-2025	2-4-2025		1,600.00
30-3-2025	Office Maintenence	Payment	Cheque		30-3-2025	2-4-2025		5,860.00
30-3-2025	Office Maintenence	Payment	Cheque		30-3-2025	2-4-2025		23,078.00
30-3-2025	MEDICAL REIMBURSEMENT	Payment	Cheque		30-3-2025	2-4-2025		72,968.00
30-3-2025	MEDICAL REIMBURSEMENT	Payment	Cheque		30-3-2025	2-4-2025		96,954.00
30-3-2025	Office Maintenence	Payment	Cheque		30-3-2025	2-4-2025		3,926.00
30-3-2025	LEGAL AND PROFESSIONAL CHARGES	Payment	Cheque		30-3-2025	2-4-2025		26,865.00
30-3-2025	LEGAL AND PROFESSIONAL CHARGES	Payment	Cheque		30-3-2025	2-4-2025		33,565.00
30-3-2025	Office Maintenence	Payment	Cheque		30-3-2025	2-4-2025		14,23,290.00
30-3-2025	MEDICAL REIMBURSEMENT	Payment	Cheque		30-3-2025	2-4-2025		1,06,487.00
30-3-2025	Salary	Payment	Cheque		30-3-2025	2-4-2025		4,41,079.00
31-3-2025	DIET- KESHAVPURAM	Payment	Cheque		30-3-2025	2-4-2025		4,00,000.00
30-3-2025	DIET- KESHAVPURAM	Receipt	Cheque/DD		30-3-2025	3-4-2025	70,677.00	
30-3-2025	DIET DARYAGANJ	Receipt	Cheque/DD		30-3-2025	3-4-2025	20,201.00	
30-3-2025	DIET DARYAGANJ	Receipt	Cheque/DD		30-3-2025	3-4-2025	22,320.00	
30-3-2025	DIET KARKARDOMA	Receipt	Cheque/DD		30-3-2025	4-4-2025	42,359.00	
30-3-2025	DIET KARKARDOMA	Receipt	Cheque/DD		30-3-2025	4-4-2025	14,631.00	
30-3-2025	Prog Advance (Ras)	Receipt	Cheque/DD		30-3-2025	4-4-2025	5,260.00	
31-3-2025	Capital Expenditure Utilised	Payment	Cheque		31-3-2025	4-4-2025		9,02,440.00
31-3-2025	Prog Innovative Project	Payment	Cheque		31-3-2025	5-4-2025		1,58,032.00
31-3-2025	Prog Material Development	Payment	Cheque		31-3-2025	5-4-2025		2,86,16,400.00
31-3-2025	Prog Material Development	Payment	Cheque		31-3-2025	5-4-2025		53,735.00
31-3-2025	Prog Material Development	Payment	Cheque		31-3-2025	5-4-2025		1,74,983.00
31-3-2025	Prog Material Development	Payment	Cheque		31-3-2025	5-4-2025		16,42,747.00
31-3-2025	Office Maintenence	Payment	Cheque		31-3-2025	5-4-2025		24,22,949.00
31-3-2025	Prog Material Development	Payment	Cheque		31-3-2025	5-4-2025		1,01,77,280.00
31-3-2025	Prog Material Development	Payment	Cheque		31-3-2025	5-4-2025		23,12,097.00
31-3-2025	Prog Research Project	Payment	Cheque		31-3-2025	5-4-2025		57,252.00
31-3-2025	Prog Advance (Ras)	Receipt	Cheque/DD		31-3-2025	5-4-2025	11,910.00	
31-3-2025	DIET DARYAGANJ	Receipt	Cheque/DD		31-3-2025	5-4-2025	91,410.00	
31-3-2025	DIET PITAMPURA	Receipt	Cheque/DD		31-3-2025	5-4-2025	2,84,537.00	
31-3-2025	PROG CELL FOR HUMAN VALUES & TRANSFORMATIVE LEARNING	Payment	Cheque		31-3-2025	7-4-2025		73,308.00
31-3-2025	Prog Material Development	Payment	Cheque		31-3-2025	7-4-2025		10,371.00
31-3-2025	Prog Innovative Project	Payment	Cheque		31-3-2025	7-4-2025		4,96,806.00
31-3-2025	Prog Material Development	Payment	Cheque		31-3-2025	7-4-2025		18,72,075.00
31-3-2025	Prog Material Development	Payment	Cheque		31-3-2025	7-4-2025		7,36,512.00
31-3-2025	Prog Innovative Project	Payment	Cheque		31-3-2025	7-4-2025		1,83,74,376.00
31-3-2025	Prog Material Development	Payment	Cheque		31-3-2025	8-4-2025		4,01,184.00
31-3-2025	Prog Material Development	Payment	Cheque		31-3-2025	8-4-2025		2,95,293.00
31-3-2025	Prog Developing Scientific Aptitude	Payment	Cheque		31-3-2025	8-4-2025		1,03,612.00
31-3-2025	Prog Faculty Development	Payment	Cheque		31-3-2025	8-4-2025		2,30,850.00
31-3-2025	Prog Material Development	Payment	Cheque		31-3-2025	8-4-2025		4,28,567.00
31-3-2025	Prog Material Development	Payment	Cheque		31-3-2025	8-4-2025		33,990.00
31-3-2025	ETE Exaamination Expenses-UNIC	Payment	Cheque		31-3-2025	8-4-2025		5,070.00
31-3-2025	Prog Material Development	Payment	Cheque		31-3-2025	8-4-2025		99,906.00
31-3-2025	Prog Research Project	Payment	Cheque		31-3-2025	8-4-2025		4,171.00
31-3-2025	Prog in Service	Payment	Cheque		31-3-2025	8-4-2025		6,705.00
31-3-2025	Prog Innovative Project	Payment	Cheque		31-3-2025	8-4-2025		36,050.00
31-3-2025	STATIONARY & OTHER ITEMS	Payment	Cheque		31-3-2025	8-4-2025		4,37,795.00
31-3-2025	Advance Capital	Receipt	Cheque/DD		31-3-2025	8-4-2025	734.00	
31-3-2025	Diet Moti Bagh	Receipt	Cheque/DD		31-3-2025	8-4-2025	12,47,425.00	
30-3-2025	Capital Expenditure Utilised	Payment	Cheque		30-3-2025	9-4-2025		27,69,645.00
25-3-2025	Capital Expenditure Utilised	Payment	Cheque		25-3-2025	10-4-2025		22,96,145.00
30-3-2025	Capital Expenditure Utilised	Payment	Cheque		30-3-2025	10-4-2025		4,98,463.00
31-3-2025	Programme B.Ed EXPENDITURE	Payment	Cheque		31-3-2025	11-4-2025		9,852.00

CERT FY 2024-25

Canara Bank

Reconciliation Statement : 1-Mar-2025 to 31-Mar-2025

Date	Particulars	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit
31-3-2025	Office Maintenence	Payment	Cheque		31-3-2025	11-4-2025		28,831.00
31-3-2025	Office Maintenence	Payment	Cheque		31-3-2025	11-4-2025		23,600.00
31-3-2025	STATIONARY & OTHER ITEMS	Payment	Cheque		31-3-2025	11-4-2025		1,08,697.00
31-3-2025	Prog Innovative Project	Payment	Cheque		31-3-2025	11-4-2025		9,43,197.00
31-3-2025	Prog Cell for School Leadership	Payment	Cheque		31-3-2025	11-4-2025		3,22,083.00
31-3-2025	Prog in Service	Payment	Cheque		31-3-2025	11-4-2025		1,19,557.00
31-3-2025	Prog Cell for School Leadership	Payment	Cheque		31-3-2025	11-4-2025		7,62,403.00
31-3-2025	Prog Innovative Project	Payment	Cheque		31-3-2025	11-4-2025		14,325.00
31-3-2025	Prog in Service	Payment	Cheque		31-3-2025	11-4-2025		2,64,309.00
31-3-2025	Programme B.Ed EXPENDITURE	Payment	Cheque		31-3-2025	11-4-2025		8,806.00
31-3-2025	Prog Innovative Project	Payment	Cheque		31-3-2025	11-4-2025		9,73,174.00
31-3-2025	Prog Innovative Project	Payment	Cheque		31-3-2025	11-4-2025		19,61,678.00
31-3-2025	Prog Innovative Project	Payment	Cheque		31-3-2025	11-4-2025		93,575.00
31-3-2025	Prog Innovative Project	Payment	Cheque		31-3-2025	11-4-2025		3,92,749.00
31-3-2025	Programme B.Ed EXPENDITURE	Payment	Cheque		31-3-2025	11-4-2025		1,03,947.00
31-3-2025	Prog in Service	Payment	Cheque		31-3-2025	11-4-2025		2,71,146.00
31-3-2025	Prog in Service	Payment	Cheque		31-3-2025	11-4-2025		93,474.00
31-3-2025	Prog Innovative Project	Payment	Cheque		31-3-2025	15-4-2025		1,01,81,561.00
31-3-2025	Programme B.Ed EXPENDITURE	Payment	Cheque		31-3-2025	15-4-2025		27,444.00
31-3-2025	Prog Innovative Project	Payment	Cheque		31-3-2025	15-4-2025		57,428.00
31-3-2025	Programme B.Ed EXPENDITURE	Payment	Cheque		31-3-2025	15-4-2025		17,665.00
31-3-2025	Prog in Service	Payment	Cheque		31-3-2025	15-4-2025		30,395.00
31-3-2025	Prog Material Development	Payment	Cheque		31-3-2025	15-4-2025		64,400.00
31-3-2025	Prog Material Development	Payment	Cheque		31-3-2025	15-4-2025		2,30,000.00
31-3-2025	Prog Material Development	Payment	Cheque		31-3-2025	15-4-2025		55,200.00
31-3-2025	Prog Material Development	Payment	Cheque		31-3-2025	15-4-2025		46,000.00
31-3-2025	Programme B.Ed EXPENDITURE	Payment	Cheque		31-3-2025	15-4-2025		3,020.00
31-3-2025	Programme B.Ed EXPENDITURE	Payment	Cheque		31-3-2025	15-4-2025		4,730.00
31-3-2025	Programme B.Ed EXPENDITURE	Payment	Cheque		31-3-2025	15-4-2025		2,300.00
31-3-2025	Prog National Exposure Visit	Payment	Cheque		31-3-2025	15-4-2025		2,255.00
31-3-2025	Programme B.Ed EXPENDITURE	Payment	Cheque		31-3-2025	15-4-2025		2,300.00
31-3-2025	Prog Material Development	Payment	Cheque		31-3-2025	15-4-2025		23,000.00
31-3-2025	DIET - GHUMANHERA	Receipt	Cheque/DD		31-3-2025	16-4-2025	1,05,716.00	
31-3-2025	DIET - GHUMANHERA	Receipt	Cheque/DD		31-3-2025	16-4-2025	30,000.00	
31-3-2025	DIET - GHUMANHERA	Receipt	Cheque/DD		31-3-2025	16-4-2025	51,226.00	
31-3-2025	DIET - GHUMANHERA	Receipt	Cheque/DD		31-3-2025	16-4-2025	2,200.00	
31-3-2025	Advance Capital	Receipt	Cheque/DD		31-3-2025	16-4-2025	43,351.00	
31-3-2025	Prog Material Development	Payment	Cheque		31-3-2025	17-4-2025		54,000.00
31-3-2025	Prog Innovative Project	Payment	Cheque		31-3-2025	17-4-2025		1,37,100.00
31-3-2025	Prog in Service	Payment	Cheque		31-3-2025	17-4-2025		25,902.00
31-3-2025	Prog Research Project	Payment	Cheque		31-3-2025	17-4-2025		18,000.00
31-3-2025	Prog Research Project	Payment	Cheque		31-3-2025	17-4-2025		950.00
31-3-2025	Programme B.Ed EXPENDITURE	Payment	Cheque		31-3-2025	17-4-2025		5,520.00
31-3-2025	Prog Innovative Project	Payment	Cheque		31-3-2025	17-4-2025		18,400.00
31-3-2025	Prog in Service	Payment	Cheque		31-3-2025	17-4-2025		1,03,997.00
30-3-2025	Capital Expenditure Utilised	Payment	Cheque		30-3-2025	18-4-2025		2,47,698.00
30-3-2025	Capital Expenditure Utilised	Payment	Cheque		30-3-2025	21-4-2025		11,59,417.00
31-3-2025	Capital Expenditure Utilised	Payment	Cheque		30-3-2025	21-4-2025		5,96,000.00
31-3-2025	TDS on GST Payable	Payment	Cheque		31-3-2025	21-4-2025		46,76,772.00
31-3-2025	Prog Innovative Project	Payment	Cheque		31-3-2025	22-4-2025		14,99,000.00
31-3-2025	LTC	Payment	Cheque		31-3-2025	22-4-2025		202.00
31-3-2025	Prog Innovative Project	Payment	Cheque		31-3-2025	22-4-2025		12,000.00
31-3-2025	Prog Research Project	Payment	Cheque		31-3-2025	22-4-2025		27,600.00
31-3-2025	Prog in Service	Payment	Cheque		31-3-2025	22-4-2025		61,500.00
31-3-2025	Programme B.Ed EXPENDITURE	Payment	Cheque		31-3-2025	22-4-2025		9,840.00
31-3-2025	Prog Deshbhakti Curriulum (New)	Payment	Cheque		31-3-2025	22-4-2025		12,150.00

Reconciliation Statement : 1-Mar-2025 to 31-Mar-2025

Date	Particulars	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit
31-3-2025	Prog Deshbhakti Curriullum (New)	Payment	Cheque		31-3-2025	22-4-2025		20,250.00
31-3-2025	Prog Innovative Project	Payment	Cheque		31-3-2025	22-4-2025		45,600.00
31-3-2025	Prog Material Development	Payment	Cheque		31-3-2025	22-4-2025		78,200.00
31-3-2025	Prog Innovative Project	Payment	Cheque		31-3-2025	22-4-2025		29,900.00
31-3-2025	Prog Material Development	Payment	Cheque		31-3-2025	22-4-2025		23,000.00
31-3-2025	Prog Research Project	Payment	Cheque		31-3-2025	22-4-2025		12,000.00
31-3-2025	Programme B.Ed EXPENDITURE	Payment	Cheque		31-3-2025	22-4-2025		6,900.00
31-3-2025	Programme B.Ed EXPENDITURE	Payment	Cheque		31-3-2025	22-4-2025		4,286.00
31-3-2025	Prog Material Development	Payment	Cheque		31-3-2025	22-4-2025		3,78,600.00
31-3-2025	Prog Deshbhakti Curriullum (New)	Payment	Cheque		31-3-2025	22-4-2025		381.00
31-3-2025	Prog Material Development	Payment	Cheque		31-3-2025	22-4-2025		2,89,800.00
31-3-2025	Prog in Service	Payment	Cheque		31-3-2025	22-4-2025		1,34,984.00
31-3-2025	Prog Innovative Project	Payment	Cheque		31-3-2025	22-4-2025		57,200.00
31-3-2025	PROG NEW EDUCATION POLICY	Payment	Cheque		31-3-2025	22-4-2025		92,000.00
31-3-2025	Office Maintenence	Payment	Cheque		31-3-2025	22-4-2025		27,600.00
31-3-2025	Programme B.Ed EXPENDITURE	Payment	Cheque		31-3-2025	22-4-2025		2,300.00
31-3-2025	Prog Material Development	Payment	Cheque		31-3-2025	22-4-2025		8,62,675.00
31-3-2025	Capital Expenditure Utilised	Payment	Cheque		31-3-2025	22-4-2025		12,52,994.00
31-3-2025	Prog in Service	Payment	Cheque		31-3-2025	22-4-2025		8,823.00
31-3-2025	Advance Capital	Receipt	Cheque/DD		31-3-2025	24-4-2025	50,676.00	
31-3-2025	Office Maintenence	Payment	Cheque		31-3-2025	25-4-2025		1,278.00
31-3-2025	Meeting Expenses	Payment	Cheque		31-3-2025	25-4-2025		3,213.00
31-3-2025	Office Maintenence	Payment	Cheque		31-3-2025	25-4-2025		6,000.00
31-3-2025	Prog Material Development	Payment	Cheque		31-3-2025	25-4-2025		1,200.00
31-3-2025	Office Maintenence	Payment	Cheque		31-3-2025	25-4-2025		10,277.00
31-3-2025	Programme B.Ed EXPENDITURE	Payment	Cheque		31-3-2025	25-4-2025		12,010.00
31-3-2025	Programme B.Ed EXPENDITURE	Payment	Cheque		31-3-2025	25-4-2025		5,000.00
31-3-2025	ETE Exaamination Expenses-UNIC	Payment	Cheque		31-3-2025	25-4-2025		35,200.00
31-3-2025	Prog in Service	Payment	Cheque		31-3-2025	25-4-2025		1,71,795.00
31-3-2025	Prog Research Project	Payment	Cheque		31-3-2025	25-4-2025		27,600.00
31-3-2025	Prog Research Project	Payment	Cheque		31-3-2025	25-4-2025		4,200.00
31-3-2025	Prog in Service	Payment	Cheque		31-3-2025	25-4-2025		4,185.00
31-3-2025	Prog Material Development	Payment	Cheque		31-3-2025	25-4-2025		94,300.00
31-3-2025	Programme B.Ed EXPENDITURE	Payment	Cheque		31-3-2025	25-4-2025		6,900.00
31-3-2025	Prog Research Project	Payment	Cheque		31-3-2025	25-4-2025		4,200.00
31-3-2025	Prog Innovative Project	Payment	Cheque		31-3-2025	25-4-2025		3,584.00
31-3-2025	Prog Material Development	Payment	Cheque		31-3-2025	25-4-2025		36,800.00
31-3-2025	Prog Research Project	Payment	Cheque		31-3-2025	25-4-2025		4,200.00
31-3-2025	Prog Innovative Project	Payment	Cheque		31-3-2025	25-4-2025		55,200.00
31-3-2025	ETE Exaamination Expenses-UNIC	Payment	Cheque		31-3-2025	25-4-2025		3,600.00
31-3-2025	Prgrastriya Avishkar Saptah (RAS) (Ncert Fund)	Payment	Cheque		31-3-2025	25-4-2025		23,610.00
31-3-2025	ETE Exaamination Expenses-UNIC	Payment	Cheque		31-3-2025	25-4-2025		46,962.00
31-3-2025	Prog in Service	Payment	Cheque		31-3-2025	25-4-2025		1,12,087.00
31-3-2025	Prog in Service	Payment	Cheque		31-3-2025	25-4-2025		26,672.00
31-3-2025	Programme B.Ed EXPENDITURE	Payment	Cheque		31-3-2025	25-4-2025		5,000.00
31-3-2025	Prog Research Project	Payment	Cheque		31-3-2025	25-4-2025		6,500.00
31-3-2025	Prgrastriya Avishkar Saptah (RAS) (Ncert Fund)	Payment	Cheque		31-3-2025	25-4-2025		45,181.00
31-3-2025	Prog Innovative Project	Payment	Cheque		31-3-2025	25-4-2025		47,470.00
25-3-2025	Leave Salary Pension Contribution	Payment	Cheque		25-3-2025	28-4-2025		7,86,343.00
31-3-2025	Prog Material Development	Payment	Cheque		31-3-2025	29-4-2025		5,252.00
31-3-2025	ETE Exaamination Expenses-UNIC	Payment	Cheque		31-3-2025	29-4-2025		49,898.00
31-3-2025	ETE Exaamination Expenses-UNIC	Payment	Cheque		31-3-2025	29-4-2025		47,094.00
31-3-2025	PROG NEW EDUCATION POLICY	Payment	Cheque		31-3-2025	29-4-2025		27,600.00
31-3-2025	PROG NEW EDUCATION POLICY	Payment	Cheque		31-3-2025	29-4-2025		27,600.00
31-3-2025	Prog Material Development	Payment	Cheque		31-3-2025	29-4-2025		40,436.00
31-3-2025	Prog Innovative Project	Payment	Cheque		31-3-2025	29-4-2025		90,916.00

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SCERT FY 2024-25
Canara Bank

Reconciliation Statement 1-Mar-2025 to 31-Mar-2025

Date	Particulars	Vch Type	Transaction Type	Instrument No.	Instrument Date	Bank Date	Debit	Credit
31-3-2025	ETE Examination Expenses-UNIC	Payment	Cheque		31-3-2025	29-4-2025		57,894.00
31-3-2025	Prog Cell for School Leadership	Payment	Cheque		31-3-2025	29-4-2025		16,615.00
31-3-2025	BOOKS	Payment	Cheque		31-3-2025	29-4-2025		1,21,524.00
31-3-2025	Office Maintenence	Payment	Cheque		31-3-2025	29-4-2025		49,678.00
31-3-2025	PROG NEW EDUCATION POLICY	Payment	Cheque		31-3-2025	29-4-2025		4,800.00
31-3-2025	PROG NEW EDUCATION POLICY	Payment	Cheque		31-3-2025	29-4-2025		4,800.00
31-3-2025	Prog Research Project	Payment	Cheque		31-3-2025	29-4-2025		4,200.00
31-3-2025	Prog Material Development	Payment	Cheque		31-3-2025	29-4-2025		4,457.00
31-3-2025	Prog Research Project	Payment	Cheque		31-3-2025	29-4-2025		4,200.00
31-3-2025	Prog Innovative Project	Payment	Cheque		31-3-2025	29-4-2025		3,470.00
31-3-2025	DIET- KESHAVPURAM	Receipt	Cheque/DD		31-3-2025	2-5-2025	2,14,952.00	
31-3-2025	DIET DARYAGANJ	Receipt	Cheque/DD		31-3-2025	2-5-2025	8,28,073.00	
31-3-2025	Prog Material Development	Payment	Cheque		31-3-2025	6-5-2025		1,40,000.00
31-3-2025	Office Maintenence	Payment	Cheque		31-3-2025	6-5-2025		6,150.00
31-3-2025	Prog Material Development	Payment	Cheque		31-3-2025	6-5-2025		18,000.00

Balance as per company books:		18,93,59,463.63
Amounts not reflected in bank:	33,91,714.00	28,63,94,010.35
Amounts not reflected in Company Books :		
Balance as per bank:	9,36,42,832.72	
Balance as per Imported Bank Statement :		
Difference :		