

Annual Accounts and Audit Report

2017-2018



विद्याधनम् सर्वधनं प्रधानम्

National Institute of Open Schooling

ISO 9001 : 2008 Certified

A-24-25, Institutional Area, Sector - 62, Noida Distt. Gautam budh nagar, (U.P.)


NATIONAL INSTITUTE OF OPEN SCHOOLING

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**NATIONAL INSTITUTE OF OPEN SCHOOLING
BALANCE SHEET AS AT 31st MARCH 2018**

Particulars	Schedule	Amount in Rupees	
		Current Year	Previous Year
<u>CORPUS/ CAPITAL FUND AND LIABILITIES</u>			
CORPUS/ CAPITAL FUND	1	4,74,02,43,021	3,24,53,55,856
EARMARKED/ ENDOWMENT FUNDS	2	5,74,29,21,301	1,09,63,21,563
CURRENT LIABILITIES AND PROVISIONS	3	4,44,51,02,850	1,11,27,37,472
TOTAL		14,92,82,67,172	5,45,44,14,891
<u>ASSETS</u>			
FIXED ASSETS	4		
TANGIBLE ASSETS		47,91,06,708	33,82,60,364
CAPITAL WORK IN PROGRESS		-	7,78,86,094
INVESTMENT - FROM EARMARKED /ENDOWMENT FUND	5		
LONG TERM		1,63,21,97,997	14,19,00,000
SHORT TERM		2,30,92,10,991	89,49,40,000
INVESTMENTS - OTHERS	6	2,16,76,54,784	2,47,58,58,436
CURRENT ASSETS	7	7,81,61,61,721	1,24,74,31,154
LOANS, ADVANCES & DEPOSITS	8	52,39,34,971	27,81,38,843
TOTAL		14,92,82,67,172	5,45,44,14,891
Significant Accounting Policies	20		
Contingent Liabilities and Notes on Accounts	21		


(Gurdev Singh)
Assistant Director (Accounts)


(Anil Kumar)
Accounts Officer



(C Dharuman)
Secretary



NATIONAL INSTITUTE OF OPEN SCHOOLING
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2018

Particulars	Schedule	Amount in Rupees	
		Current Year	Previous Year
INCOME			
Academic Receipts	9	2,27,07,20,949	1,81,93,21,212
Income from investment	10	37,57,28,262	27,41,12,513
Interest Earned	11	60,162	97,086
Other Receipts	12	1,78,60,458	65,80,883
Income from D. El Ed Programme*		6,20,54,05,500	
Total-(A)		8,86,97,75,331	2,10,01,11,694
EXPENDITURE			
Staff Payments & Benefits (Establishment expenses)	13	35,77,38,524	25,34,52,488
Academic Expenses	14	1,07,00,02,327	78,79,45,795
Administrative and General Expenses	16	9,17,74,923	8,11,08,594
Transportation Expenses	17	39,23,373	31,68,655
Repairs & Maintenance	18	1,73,53,037	1,24,95,370
Finance costs	19	2,18,484	3,03,399
Depreciation		2,38,10,346	2,04,09,050
Expenditure of D. El Ed Programme*		1,36,25,41,178	
Total-(B)		2,92,73,62,192	1,15,88,83,351
Balance being excess of Income over Expenditure (A-B)			
Transfer to Building & Equipment and Educational Development Fund		5,94,24,13,139	94,12,28,343
Transfer to Capital Fund (Excess of income over expenditure)		4,61,19,46,840	62,62,11,589
Building fund		1,33,04,66,299	31,50,16,754
Others (specify)			
Balance Being Surplus / (Deficit) Carried to Capital Fund			
Significant Accounting Policies	20		
Contingent Liabilities and Notes on Accounts	21		

*Income & Expenditure account for D.EL.Ed. Programme is prepared separately.


 (Gurdev Singh)
 Assistant Director (Accounts)


 (Anil Kumar)
 Accounts Officer

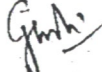

 (C Dharuman)
 Secretary

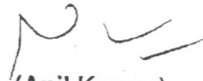
For AAAM & CO.
 Chartered Accountants




NATIONAL INSTITUTE OF OPEN SCHOOLING
INCOME AND EXPENDITURE ACCOUNT FOR THE FINANCIAL YEAR 2017-18
(For D. El. Ed. Programme)

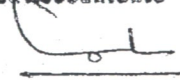
Particulars	Current Year
INCOME	
Admission Fees	6,20,54,05,500
Total-(A)	6,20,54,05,500
EXPENDITURE	
Establishment Expenses	1,32,63,125
Academic Expenses	1,33,55,03,301
Administrative Expenses	1,29,76,834
Transportation expenses	6,75,900
Repair & Maintenance Expenses	1,22,018
Total-(B)	1,36,25,41,178
Balance being excess of Income over Expenditure (A-B)	4,84,28,64,322

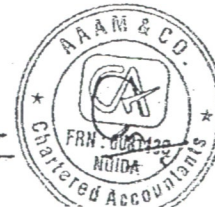

 (Gurdev Singh)
 Assistant Director (Accounts)


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 (Dharuman)
 Secretary

For AAAM & CO.
 Chartered Accountants

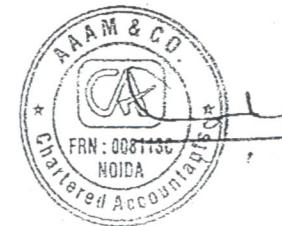

 Partner



NATIONAL INSTITUTE OF OPEN SCHOOLING
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2018

SCHEDULE 1:- CORPUS/CAPITAL FUND

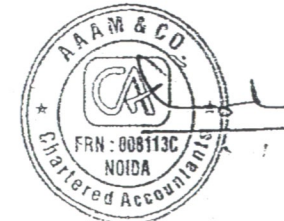
Particulars	Amount in Rupees	
	Current Year	Previous Year
Balance at the beginning of the year (excluding NPS fund)	3,24,53,55,856	2,92,21,70,676
Balance of NPS fund at the beginning of the year	-	1,17,617
Balance at the beginning of the year	3,24,53,55,856	2,92,22,88,293
Add: Contributions towards Corpus/Capital Fund	-	-
Add: Grants from UGC, Government of India and State Government to the extent utilized for capital expenditure	-	-
Add: Assets Purchased out of Earmarked Funds	16,46,59,188	81,68,426
Add: Assets Donated / Gifts Received	-	-
Add: Other Additions	-	-
Add: Excess of Income over expenditure transferred from the Income & Expenditure Account	1,33,04,66,299	31,50,16,754
Less: Transfer to Benevolent & Welfare Fund	2,38,323	-
TOTAL	4,74,02,43,020	3,24,53,55,856
Less: Deficit transferred from the Income & Expenditure Account	-	-
Balance at the year end	4,74,02,43,020	3,24,53,55,856



NATIONAL INSTITUTE OF OPEN SCHOOLING
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2018

SCHEDULE 2:- DESIGNATED/ EARMARKED / ENDOWMENT FUNDS

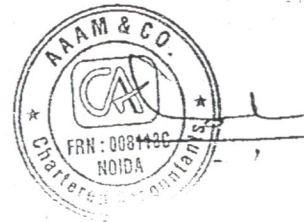
PARTICULARS	Fund wise Breakup			Amount in Rupees	
	Building & Equipment and Educational Development Fund	Endowment Fund	Benevolent and Welfare Fund	CURRENT YEAR 31.03.2018	PREVIOUS YEAR 31.03.2017
A.					
a) Opening balance	1,09,41,59,319	73,683	20,88,561	1,09,63,21,563	55,78,56,901
b) Transfer from Capital Fund	-	-	2,38,323	2,38,323	-
c) Additions during the year	4,61,19,46,840	-	5,40,800	4,61,24,87,640	62,67,33,089
d) Income from investments made of the funds	11,48,53,755	-	-	11,48,53,755	-
e) Accrued Interest on Investments	8,35,74,494	-	-	8,35,74,494	-
f) Interest on Savings Bank a/c	-	-	1,04,714	1,04,714	-
g) Other additions (Specify nature)	-	-	-	-	-
TOTAL(A)	5,90,45,34,408	73,683	29,72,398	5,90,75,80,489	1,18,45,89,990
B.					
Utilization/Expenditure towards objectives of funds					
i) Capital Expenditure	16,46,59,188	-	-	16,46,59,188	81,68,426
ii) Revenue Expenditure (Sch-15)	-	-	-	-	8,01,00,000
TOTAL(B)	16,46,59,188	-	-	16,46,59,188	8,82,68,427
Closing balance at the year end (A - B)	5,73,98,75,220	73,683	29,72,398	5,74,29,21,301	1,09,63,21,563
Represented by:-					
Cash And Bank Balances	1,71,86,90,083	73,683	29,72,398	1,72,17,36,164	5,70,19,052
Investments / Term Deposits	3,94,14,08,988	-	-	3,94,14,08,988	1,03,68,40,000
Interest accrued but not due	7,97,76,149	-	-	7,97,76,149	24,62,511
TOTAL	5,73,98,75,220	73,683	29,72,398	5,74,29,21,301	1,09,63,21,563



NATIONAL INSTITUTE OF OPEN SCHOOLING
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2018

SCHEDULE 2A:- ENDOWMENT FUNDS

1. Sr. No.	2. Name of the Endowment	Opening Balance		Additions during the Year		Total		9. Expenditure on the object during the year	Closing Balance		Total (10+11)
		3. Endowment	4. Accumulated Interest	3. Endowment	6. Interest	7. Endowment (3+5)	8. Accumulated Interest (4+6)		10. Endowment	11. Accumulated Interest	
a)	Endowment Fund	73,683	-	-	-	73,683	-	-	73,683	-	73,683



NATIONAL INSTITUTE OF OPEN SCHOOLING
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st March 2018

Schedule 3 :- CURRENT LIABILITIES & PROVISIONS

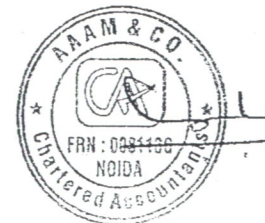
S. No.	Particulars	Amount in Rupees			
		Current Year		Previous Year	
A.	CURRENT LIABILITIES				
1	Deposits (including EMD, Security Deposit)	1,97,65,035	1,97,65,035	2,07,76,213	2,07,76,213
2	Statutory Liabilities :-				
	a) Others	45,557	45,557	1,36,553	1,36,553
3	Expense Payable		8,11,68,390		8,96,80,146
4	Expense Payable (D. El. Ed)		1,30,02,71,639		
5	Advance Fee Received for Bridge Course		52,24,80,000		
6	D. El. Ed. Examination Fee (Advance)		1,03,42,34,250		
7	D. El. Ed. Admission Fee (Refundable)		24,41,96,251		
8	Other Current Liabilities				
	a) Salaries	1,99,13,596		1,64,83,776	
	b) Receipts against sponsored projects	81,86,09,976		62,32,15,923	
	c) Other Liabilities	1,90,31,546	85,75,55,118	2,08,58,653	66,05,58,352
	TOTAL(A)		4,05,97,16,240		77,11,51,264
B.	PROVISIONS				
1	Gratuity	10,92,37,444		7,03,79,498	
2	Medical Benefits	77,80,000		89,05,349	
3	Pension Fund	19,47,64,487		19,55,10,945	
4	Accumulated Leave Encashment	7,36,04,679	38,53,86,610	6,67,90,416	34,15,86,208
	TOTAL(B)		38,53,86,610		34,15,86,208
	TOTAL(A+B)		4,44,51,02,850		1,11,27,37,472



NATIONAL INSTITUTE OF OPEN SCHOOLING
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2018

SCHEDULE 4A:- PLAN

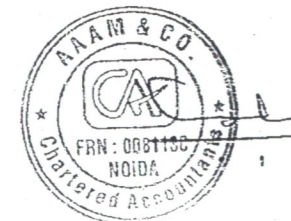
S. No.	Assets Heads	Gross Block				Depreciation for the Year 2017-18				Amount in Rupees	
		Opening Balance as on 01.04 .2017	Additions	Deductions/ Adjustments	Closing Balance	Depreciation Opening balance	Depreciation for the year	Deductions/ Adjustments	Total Depreciation	31.03.2018	31.03.2017
A) GRANTS-IN-AID											
1	Land	5,49,90,000	-	-	5,49,90,000	-	-	-	-	-	-
2	Buildings	25,23,08,376	-	-	25,23,08,376	12,29,44,556	50,46,168	-	12,79,90,723	5,49,90,000	5,49,90,000
3	Audio Visual Equipments	6,60,06,309	-	-	6,60,06,309	4,56,48,124	49,50,473	-	5,05,98,597	12,43,17,652	12,93,63,820
4	Furniture, Fixtures & Fittings	39,29,638	-	-	39,29,638	20,31,241	2,88,844	-	23,20,085	1,54,07,712	2,03,58,185
5	Office Equipments	56,54,844	-	-	56,54,844	29,23,006	4,15,653	-	33,38,659	16,09,552	18,98,396
6	Computers	1,26,43,375	-	-	1,26,43,375	1,26,43,375	-	-	1,26,43,375	23,16,185	27,31,838
7	Library	89,95,973	-	-	89,95,973	89,95,973	-	-	89,95,973	-	-
8	Teaching Aids	92,121	-	-	92,121	92,121	-	-	92,121	-	-
9	Graphic Material	75,364	-	-	75,364	75,364	-	-	75,364	-	-
	TOTAL(a)	40,46,96,000	-	-	40,46,96,000	19,53,53,760	1,07,01,138	-	20,60,54,898	19,86,41,102	20,93,42,240
B) FIXED ASSETS CREATED OUT OF SPECIFIC GRANTS & SCHEMES											
1	Furniture	1,35,448	-	-	1,35,448	1,29,576	5,872	-	1,35,448	-	5,872
2	Office Equipments	1,94,912	-	-	1,94,912	1,86,462	-	-	1,86,462	8,450	8,450
	TOTAL(b)	3,30,360	-	-	3,30,360	3,16,038	5,872	-	3,21,910	8,450	14,322
	TOTAL(a+b)	40,50,26,360	-	-	40,50,26,360	19,56,69,798	1,07,07,010	-	20,63,76,808	19,86,49,552	20,93,56,562



NATIONAL INSTITUTE OF OPEN SCHOOLING
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2018

SCHEDULE 4B :- NON-PLAN

S. No.	Assets Heads	Gross Block				Depreciation for the Year 2017-18				Amount in Rupees	
		Opening Balance as on 01.04.17	Additions	Deductions/ Adjustments	Closing Balance as on 31.03.2018	Depreciation Opening balance	Depreciation for the year	Deductions/ Adjustments	Total Depreciation	31.03.2018	31.03.2017
A) NIOS SELF GENERATED FUND											
1	Office Equipments	2,87,38,889	-	-	2,87,38,889	2,37,34,150	21,55,417	-	2,58,89,567	28,49,324	50,04,739
2	Computers & Peripherals	4,23,88,752	-	-	4,23,88,752	4,23,76,393	12,359	-	4,23,88,752	-	12,359
3	Furniture, Fixtures & Fittings	1,99,71,092	-	-	1,99,71,092	1,64,93,223	14,97,832	-	1,79,91,055	19,80,039	34,77,869
4	Vehicles	32,33,111	-	-	32,33,111	28,21,997	3,23,311	-	31,45,308	87,804	4,11,114
5	Lib. Books & Scientific Journals	2,48,627	-	-	2,48,627	2,48,627	-	-	2,48,627	-	-
	TOTAL (A)	9,45,80,471	-	-	9,45,80,471	8,56,74,389	39,88,919	-	8,96,63,308	49,17,166	89,06,083
B) BUILDING & EQUIPMENT AND EDUCATION DEVELOPMENT FUND											
1	Land	9,53,24,322	6,63,89,158	-	16,17,13,480	-	-	-	-	-	-
2	Buildings	11,44,981	5,67,51,179	-	5,78,96,160	1,91,000	11,57,923	-	13,48,923	16,17,13,480	9,53,24,322
3	Office Equipments	86,62,897	1,59,89,101	1,000	2,46,50,998	21,90,292	18,48,825	-	40,39,117	5,65,47,237	9,53,982
4	Audio Visual Equipment	1,93,78,386	13,725	-	1,93,92,111	97,31,136	14,54,408	-	1,11,85,544	2,06,11,881	64,72,605
5	Computers & Peripherals	1,05,43,644	33,49,128	1,500	1,38,91,272	76,11,975	24,64,226	-	1,00,76,201	82,06,567	96,47,250
6	Furniture, Fixtures & Fittings	60,19,980	1,33,81,829	-	1,94,01,809	15,22,068	14,55,135	-	29,77,203	38,15,072	29,31,670
7	Lib. Books & Scientific Journals	37,46,493	5,26,838	-	42,73,331	35,76,516	3,15,968	-	38,92,484	1,64,24,606	44,97,912
8	Electrical Installation and equipment	-	82,52,946	-	82,52,946	-	4,12,647	-	4,12,647	3,80,848	1,69,977
9	Small Value Asset	-	5,284	-	5,284	-	5,284	-	5,284	78,40,299	-
	TOTAL (B)	14,48,20,703	16,46,59,188	2,500	30,94,77,391	2,48,22,986	91,14,417	-	3,39,37,403	27,55,39,988	11,99,97,718
	TOTAL(A+B)	23,94,01,175	16,46,59,188	2,500	40,40,57,863	11,04,97,375	1,31,03,336	-	12,36,00,711	28,04,57,154	12,89,03,801
	Capital Work in Progress (C)										
	a) Building	5,28,86,094	57,73,486	5,86,59,580	-	-	-	-	-	-	5,28,86,094
	b) Furniture & Equipments	2,50,00,000	61,73,000	3,11,73,000	-	-	-	-	-	-	2,50,00,000
	TOTAL (C)	7,78,86,094	1,19,46,486	8,98,32,580	-	-	-	-	-	-	7,78,86,094



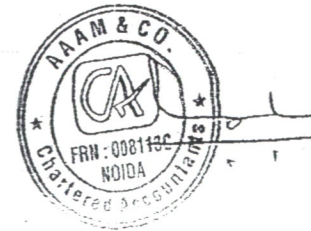
NATIONAL INSTITUTE OF OPEN SCHOOLING
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2018

Schedule-5:- INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS

S. No.	Particulars	Amount in Rupees	
		Current Year	Previous Year
1	Term Deposits with Banks	3,94,14,08,988	1,03,68,40,000
	Total	3,94,14,08,988	1,03,68,40,000

SCHEDULE 5(A):- INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS (FUND WISE)

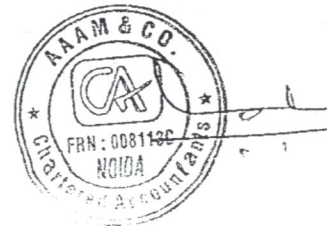
S. No.	Particulars	Amount in Rupees	
		Current Year	Previous Year
1	Building & Equipment and Educational Development Fund	3,94,14,08,988	1,03,68,40,000
	Total	3,94,14,08,988	1,03,68,40,000



NATIONAL INSTITUTE OF OPEN SCHOOLING
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2018

SCHEDULE 6 :- INVESTMENTS- OTHERS

S. No.	PARTICULARS	Amount in Rupees	
		CURRENT YEAR	PREVIOUS YEAR
1	In Central Government Securities	20,78,30,868	1,97,08,393
2	In State Government Securities	14,03,30,416	-
3	Debentures and Bonds	80,00,000	80,00,000
4	Term Deposits with Banks	1,81,14,93,500	2,44,81,50,043
	TOTAL	2,16,76,54,784	2,47,58,58,436



NATIONAL INSTITUTE OF OPEN SCHOOLING

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2018

SCHEDULE 7- CURRENT ASSETS

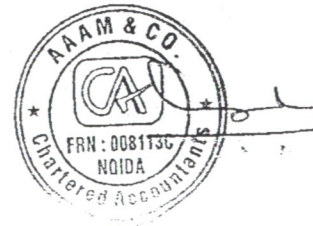
S. No.	PARTICULARS	Amount in Rupees	
		Current year	Previous year
1	<u>Stock:</u>		
	a) Paper - Stock	3,98,10,676	8,31,27,611
2	<u>Cash and Bank Balances:</u>		
	a) Cash Balances	63,601	1,36,564
	b) With Scheduled Banks:		
	-In term deposit Accounts	7,71,22,06,112	1,11,54,51,560
	-In Savings Accounts	6,40,81,333	4,87,15,418
	TOTAL	7,81,61,61,721	1,24,74,31,154



NATIONAL INSTITUTE OF OPEN SCHOOLING
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2018

SCHEDULE -7A

PARTICULARS	Amount in Rupees CLOSING BALANCE
I. Savings Bank Accounts	
a) Receipt A/c	4,26,38,086
b) Sponsored Projects Fund A/c	2,14,43,247
II. Term Deposits with Schedule Banks	7,71,22,06,112
TOTAL	7,77,62,87,445



NATIONAL INSTITUTE OF OPEN SCHOOLING
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2018

SCHEDULE 8:- LOANS, ADVANCES & DEPOSITS

S. No.	Particulars	Amount in Rupees	
		Current Year	Previous Year
1	Advances to employees: (Non-interest bearing)		
	a) Festival		
	b) Other (to be specified)	1,125	1,125
	- Contingency Advance		
		1,12,95,987	1,06,17,841
2	Long Term Advances to employees: (Interest bearing)		
	a) Others		
	- Computer Advance	3,41,261	1,59,374
	- Conveyance Advance	4,27,299	5,78,916
	- House Building Advance	8,559	19,020
3	Deposits		
	a) Telephone	5,42,878	5,42,878
	b) Lease Rent	7,42,560	7,42,560
	c) Electricity	31,654	31,654
	d) Petrol	1,47,000	1,47,000
	e) Stall Booking	23,958	
	f) Others		
	- For Bank Guarantee	25,000	25,000
	- For Regional Centre	8,900	8,900
	- Sales Tax for 'C' Form	1,50,000	1,50,000
4	Income Accrued:		
	a) On Investments from Earmarked/ Endowment Funds	9,26,74,275	1,53,60,637
	b) On Investments-Others	1,10,20,884	4,72,55,100
5	Other- Current assets receivable		
	a) Debit balances in Sponsored Projects	75,53,524	17,16,553
6	Claims Receivable	39,89,40,107	20,07,82,285
	TOTAL	52,39,34,971	27,81,38,843

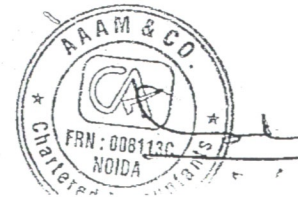


NATIONAL INSTITUTE OF OPEN SCHOOLING

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31st MARCH 2018

SCHEDULE 9:- Academic Receipts

S.No.	Particulars	Amount in Rupees	
		Current Year	Previous Year
A.	FEES FROM STUDENTS		
	Academic		
1	Admission fee	1,21,20,87,967	88,35,93,278
	TOTAL (A)	1,21,20,87,967	88,35,93,278
B.	Examinations		
1	Examination fee	97,69,71,691	88,75,34,365
2	Mark sheet, certificate fee	2,06,60,051	62,27,812
	TOTAL (B)	99,76,31,742	89,37,62,177
C.	Other Fees		
1	Duplicate Identity card fee	6,19,735	7,30,335
2	Correction Charges	28,82,874	17,59,820
3	Accreditation fees	1,96,47,039	2,00,89,548
4	Change of Subject/ Study Centre fee	73,98,386	51,83,125
5	TMA / TOC Fees	37,80,750	2,52,074
6	Other Fees	3,56,654	44,12,107
7	Rechecking	16,35,462	16,94,617
8	Re-evaluation	4,18,349	5,29,041
	TOTAL (C)	3,67,39,249	3,46,50,667
D.	Sale of Publications		
1	Sale of Priced Publications	2,37,80,597	65,55,248
2	Sale of prospectus including admission forms	4,81,395	7,59,842
	TOTAL (D)	2,42,61,992	73,15,090
	GRAND TOTAL (A+B+C+D)	2,27,07,20,949	1,81,93,21,212



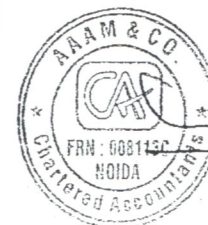
NATIONAL INSTITUTE OF OPEN SCHOOLING
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31st MARCH 2018

Schedule-10 :- INCOME FROM INVESTMENTS

S.No.	Particulars	Amount in Rupees			
		Earmarked/Endowment Funds		Other Investments	
		Current Year	Previous Year	Current Year	Previous Year
1	Interest				
	a) On Government Securities		23,04,537	34,81,209	-
2	Interest on Term Deposits	11,48,53,755	4,30,87,370	31,50,35,520	15,00,07,245
3	Income accrued but not due on Term Deposits	8,35,74,494	3,41,89,355	1,84,23,665	2,74,25,325
4	Interest on Savings Bank Accounts	1,04,714	93,613	3,87,61,418	1,69,18,832
5	Others	-	80,916	26,450	5,320
	TOTAL	19,85,32,963	7,97,55,791	37,57,28,262	19,13,55,722
	Transferred to Earmarked/Endowment Funds	19,85,32,963.00	-		
	BALANCE	-	7,97,55,791		

SCHEDULE 11 :- INTEREST EARNED

S. No.	Particulars	Amount in Rupees	
		Current Year	Previous Year
1	On Loans - Employees / Staff	60,162	97,086
	TOTAL	60,162	97,086

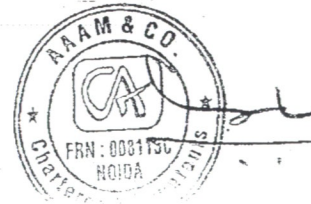


NATIONAL INSTITUTE OF OPEN SCHOOLING

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31st MARCH 2018

SCHEDULE 12 :- OTHER INCOME

S. No.	PARTICULARS	Current Year	Previous Year
	Others		
1	RTI fees	24,591	37,785
2	Sale of tender form	1,14,515	43,733
3	Penalties Recovered from Vendors	59,53,763	-
4	Sale of Waste Paper	40,58,916	14,32,978
5	Misc Receipt	77,08,673	50,66,387
	Total	1,78,60,458	65,80,883



NATIONAL INSTITUTE OF OPEN SCHOOLING
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2018

SCHEDULE 13 :- STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)

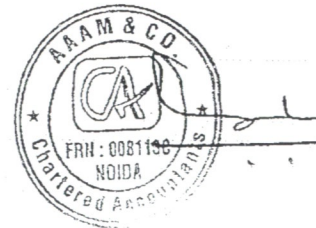
PARTICULARS	Amount in Rupees							
	CURRENT YEAR				PREVIOUS YEAR			
	PLAN	NON PLAN		TOTAL	PLAN	NON PLAN		TOTAL
a) Salaries and Wages	-	17,69,30,207			-	8,24,49,402		
Salaries and Wages (Payable)	-	1,44,92,122	19,14,22,329	19,14,22,329	-	75,25,021	8,99,74,423	8,99,74,423
b) Allowances	-	6,18,07,302			-	9,49,76,986		
Allowances (Payable)	-	49,13,527	6,67,20,829	6,67,20,829	-	90,11,710	10,39,88,696	10,39,88,696
- Uniform Allowance	-	-			-	69,200		69,200
Uniform Allowance (Payable)	-	-			-	-	69,200	
c) Shortfall to GPF	-	26,18,041	26,18,041	26,18,041	-	4,26,591	4,26,591	4,26,591
d) Contribution to Other Fund :-	-				-			
- Pension Fund	-	1,94,98,320	1,94,98,320	1,94,98,320	-	1,57,76,550	1,57,76,550	1,57,76,550
- Benevolent Fund	-	2,47,900			-	2,60,600		
- Benevolent Fund (payable)	-	22,600	2,70,500	2,70,500	-	22,600	2,83,200	2,83,200
f) Retirement and Terminal Benefits	-	5,69,61,092			-	2,38,94,472		
Retirement and Terminal Benefits (Payable)	-	-	5,69,61,092	5,69,61,092	-	-	2,38,94,472	2,38,94,472
g) LTC facility	-	19,53,013			-	20,43,281		
LTC (Payable)	-	2,92,854	22,45,867	22,45,867	-	6,349	20,49,630	20,49,630
h) Medical facility	-	75,15,395			-	75,02,193		
Medical (Payable)	-	12,67,597	87,82,992	87,82,992	-	13,89,569	88,91,762	88,91,762
i) Children Education Allowance	-	9,84,380			-	21,35,373		
Children Education Allowance (Payable)	-	13,03,742	22,88,122	22,88,122	-	12,57,287	33,92,660	33,92,660
l) Others :-	-				-			
- Leave, Salary, Pension Contribution	-	4,04,402			-	9,82,848		9,82,848
- New Pension Scheme (NIOS Contribution)	-	60,27,694			-	35,98,780		
- New Pension Scheme (payable)	-	4,85,347	69,17,443	69,17,443	-	1,12,734	37,11,514	37,11,514
- NPS Charges	-	12,989	12,989	12,989	-	10,942	10,942	10,942
TOTAL	-		35,77,38,524	35,77,38,524	-	25,34,52,488		25,34,52,488



NATIONAL INSTITUTE OF OPEN SCHOOLING
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2018

SCHEDULE 13 A:- EMPLOYEES RETIREMENT AND TERMINAL BENEFITS

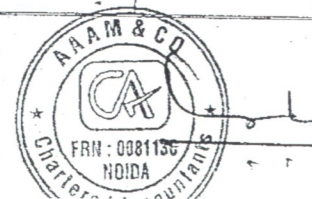
PARTICULARS	Amount in Rupees			
	GRATUITY	LEAVE ENCASHMENT	MEDICAL	TOTAL
Opening Balance as on 01.04.2017	7,03,79,498	6,67,90,416	89,05,349	14,60,75,263
Add: Capitalized value of Contributions Received from other Organizations	-	-	-	-
a Total (a)	7,03,79,498	6,67,90,416	89,05,349	14,60,75,263
Add: Actual Receipts during the year	-	47,232	-	-
b Less: Actual Payment during the Year	62,43,472	50,92,643	11,25,349	1,24,61,464
c Balance Available on 31.03.2018 c (a-b)	6,41,36,026	6,17,45,005	77,80,000	13,36,13,799
d Provision required on 31.03.2018 as per Actuarial Valuation	10,92,37,444	7,36,04,679	-	18,28,42,123
Provision to be made in the Current year (d - c)	4,51,01,418	1,18,59,674	-	5,69,61,092
Total	4,51,01,418	1,18,59,674	-	5,69,61,092



NATIONAL INSTITUTE OF OPEN SCHOOLING
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31st MARCH 2018

SCHEDULE 14 :- ACADEMIC EXPENSES

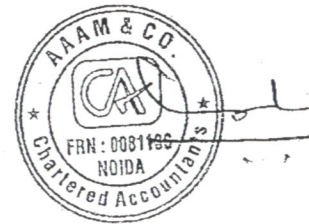
S. No.	PARTICULARS	CURRENT YEAR			PREVIOUS YEAR			Amount in Rupees	
		PLAN	NON PLAN	TOTAL	PLAN	NON PLAN	TOTAL		
a)	Expenses on Seminars	-	5,29,298						
	- Expenses on Seminars (payable)	-	-	5,29,298	5,29,298		15,28,153		
b)	Examination	-	41,09,41,411	44,77,52,877	-		5,04,289	20,32,442	20,32,442
	- Examination (payable)	-	3,68,11,466				37,25,59,636		
c)	Student Support Service	-	9,83,22,444	10,00,65,617	-		59,14,618	37,84,74,254	37,84,74,254
	- Student Support Service (payable)	-	17,43,173				9,88,19,300		
d)	Publications	-	33,16,21,453	33,92,37,044	-		2,51,861	9,90,71,161	9,90,71,161
	- Publications (payable)	-	76,15,591				16,51,99,612		
e)	Others:						1,55,68,004	18,07,67,616	18,07,67,616
i)	Personal Contact Programme	-	16,45,486		-		78,11,112		
	- Personal Contact Programme (payable)	-	67,024	17,12,510	17,12,510		24,404	78,35,516	78,35,516
ii)	Transportation Of Study Material	-	14,55,12,875	15,04,18,310	-		6,21,25,842	7,20,36,920	7,20,36,920
	- Transportation Of Study Material (payable)	-	49,05,435				99,11,078		
iii)	Media	-	30,21,444	34,68,114	-		29,73,125	34,49,131	34,49,131
	- Media (payable)	-	4,46,670				4,76,006		
iv)	Research & Development	-	18,05,420	18,05,420	-		6,14,432	6,41,190	6,41,190
	- Research & Development (payable)	-	-				26,758		
v)	Vocational Programme	-	41,92,812	42,83,880	-		49,12,760	49,36,868	49,36,868
	- Vocational Programme (payable)	-	91,068				24,108		
vi)	Academic Programme	-	84,13,841	85,78,769	-		1,32,03,708	1,32,32,402	1,32,32,402
	- Academic Programme (payable)	-	1,64,928				28,694		
vii)	Capacity Building	-	2,68,123	2,87,284	-		2,32,684	2,32,684	2,32,684
	- Capacity Building (payable)	-	19,161				-		
viii)	Advertisement & Publicity	-	1,09,74,024	1,18,63,203	-		2,39,50,754	2,51,75,860	2,51,75,860
	- Advertisement & Publicity (payable)	-	8,89,179				12,25,106		
ix)	NCOS	-	-	-	-		59,751	59,751	59,751
	TOTAL	-		1,07,00,02,327	1,07,00,02,327			78,79,45,795	78,79,45,795



NATIONAL INSTITUTE OF OPEN SCHOOLING
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31st MARCH 2018

SCHEDULE -15 Revenue Expenditure from Building & Equipment and Educational Development Fund

Particulars	Amount in Rupees			
	Current Year		Previous Year	
Examination Expenses		-	4,00,00,000	
Transportation of study material		-	4,00,00,000	8,00,00,000
Total		-	8,00,00,000	8,00,00,000



NATIONAL INSTITUTE OF OPEN SCHOOLING
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31st MARCH 2018

SCHEDULE 16 :- ADMINISTRATIVE AND GENERAL EXPENSES

Particulars	Amount in Rupees					
	CURRENT YEAR			PREVIOUS YEAR		
	PLAN	NON PLAN	TOTAL	PLAN	NON PLAN	TOTAL
A) Infrastructure						
a) Electricity and power						
- Electricity and power (payable)		1,20,70,822		-	1,24,32,055	
b) Water charges			1,20,70,822		13,489	1,24,45,544
- Water charges (payable)		4,86,643		-	3,83,106	
c) Insurance			4,86,643		4,860	3,87,966
- Insurance (payable)		1,77,564		-	2,44,234	
d) Rent, Rates and Taxes (including property tax)			1,77,564			2,44,234
- Rent, Rates and Taxes (payable)		2,57,88,463		-	2,29,73,699	
c) D G set Expenses			2,57,88,463		-	2,29,73,699
- D G set Expenses		7,53,692			9,42,924	
B) Communication			8,30,024		95,872	10,38,796
e) Postage						
- Postage (payable)		16,94,518		-	19,77,355	
f) Telephone, Fax and Internet Charges		830	16,95,348		63,227	20,40,582
- Telephone, Fax and Internet Charges (payable)		1,06,37,476		-	1,01,42,526	
C) Others			1,19,88,743		20,58,879	1,22,01,405
g) Stationery (consumption)						
- Stationery (consumption) (payable)		35,57,095		-	34,24,542	
h) Travelling and Conveyance Expenses		9,135	35,66,230		1,42,422	35,66,964
- Travelling and Conveyance Expenses (payable)		52,60,983		-	68,37,849	
i) Hospitality		10,84,925	63,45,908		6,99,851	75,37,700
- Hospitality (payable)		14,87,844		-	15,80,562	
j) Auditors Remuneration		58,438	15,46,282			15,80,562
- Auditors Remuneration (payable)		3,86,145		-		
k) Professional Charges		1,50,450	5,36,595		1,46,625	1,46,625
- Professional Charges (payable)		2,47,120		-	48,901	
l) Advertisement and Publicity			2,47,120			48,901
- Advertisement and Publicity (payable)		96,544		-	14,350	
m) Magazines & Journals			96,544			14,350
- Magazines & Journals (payable)		1,73,578		-	2,02,764	
n) Others (specify)		36,622	2,10,200		21,532	2,24,296
- Recruitment expenses						
- Recruitment expenses (payable)		9,44,501		-	11,97,436	
- Miscellaneous Charges		10,500	9,55,001			11,97,436
- Miscellaneous Charges (payable)		56,283		-	3,35,058	
- Legal Fee			56,283			3,35,058
- Legal Fee (payable)		13,61,682		-		
- Security Expense		1,77,800	15,39,482		10,58,666	10,58,666
- Security Expense (payable)		1,93,14,671				
- Repography charges		34,12,846	2,27,27,517		1,13,01,325	1,33,35,158
- Repography charges (payable)		9,10,154		-	20,33,833	
TOTAL			9,17,74,923			8,11,08,594



NATIONAL INSTITUTE OF OPEN SCHOOLING
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31st MARCH 2018

SCHEDULE 17:-TRANSPORTATION EXPENSES

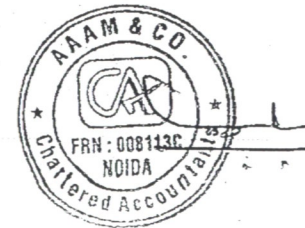
PARTICULARS	Amount in Rupees						
	CURRENT YEAR				PREVIOUS YEAR		
	PLAN	NON PLAN		TOTAL	PLAN	NON PLAN	TOTAL
1. Vehicles (owned by institution)							
a) Running expenses	-	4,86,264				6,09,860	
-payable		54,928	5,41,192	5,41,192	-	37,297	6,47,157
b) Repairs & maintenance	-	2,36,754				2,99,064	
-payable		58,292	2,95,046	2,95,046	-	-	2,99,064
c) Insurance expenses	-	26,335	26,335	26,335		30,377	30,377
2. Vehicle (Taxi) hiring expenses	-	24,28,250				19,58,140	
- (payable)		6,32,550	30,60,800	30,60,800		2,33,917	21,92,057
Total	-		39,23,373	39,23,373	-		31,68,655



NATIONAL INSTITUTE OF OPEN SCHOOLING
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31st MARCH 2018

SCHEDULE 18:- REPAIRS & MAINTENANCE

Particulars	Amount in Rupees						
	CURRENT YEAR			PREVIOUS YEAR			
	PLAN	NON PLAN	TOTAL	PLAN	NON PLAN	TOTAL	
a) Buildings	-	22,02,332.00		-	20,27,801.00		
- Building repairs (payable)	-	3,81,009.00	25,83,341.00	-	85,130.00	21,12,931.00	21,12,931.00
b) Furniture & Fixtures	-	19,48,487.00		-	17,76,949.00		
- Furniture & Fixtures (payable)	-	4,24,923.00	23,73,410.00	-	-	17,76,949.00	17,76,949.00
c) Computers	-	7,11,717.00		-	5,95,753.00		
- Computers (payable)	-	1,48,859.00	8,60,576.00	-	73,846.00	6,69,599.00	6,69,599.00
d) Cleaning Material & Services	-	81,47,498.00		-	47,07,449.00		
- Cleaning Material & Services (payable)	-	15,21,896.00	96,69,394.00	-	14,46,018.00	61,53,467.00	61,53,467.00
e) Gardening	-	3,44,210.00	3,44,210.00	-	4,70,017.00	4,70,017.00	4,70,017.00
f) Estate Maintenance	-	8,91,782.00	8,91,782.00	-	7,07,544.00	7,07,544.00	7,07,544.00
g) Others -	-			-			
- Other Miscellaneous Charges	-	6,30,324.00	6,30,324.00	-	5,97,663.00		
- Other Miscellaneous Charges (payable)	-			-	7,200.00	6,04,863.00	6,04,863.00
Total		1,73,53,037.00			1,24,95,370.00		1,24,95,370.00



NATIONAL INSTITUTE OF OPEN SCHOOLING

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31st MARCH 2018

SCHEDULE 19- FINANCE COSTS

PARTICULARS	CURRENT YEAR			PREVIOUS YEAR		
	PLAN	NON PLAN	TOTAL	PLAN	NON PLAN	TOTAL
a) Bank Charges	-	2,18,484	2,18,484	-	3,03,399.00	3,03,399.00
b) Others (specify)	-	-	-	-	-	-
TOTAL	-	2,18,484.00	2,18,484.00	-	3,03,399.00	3,03,399.00

Amount in Rupees



NATIONAL INSTITUTE OF OPEN SCHOOLING
RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD/YEAR ENDED 31st MARCH 2018

RECEIPTS	CURRENT YEAR	PREVIOUS YEAR	PAYMENT	CURRENT YEAR	PREVIOUS YEAR
I. Opening Balances					
a) Cash Balances	1,36,564	1,36,054	I. Expenses		
b) Bank Balance :-			a) Establishment Expenses	27,53,81,602	10,37,40,336
i. In Saving accounts	4,87,15,418	12,18,87,391	b) Academic Expenses	77,05,09,020	55,06,53,312
ii. In deposit accounts / Sweepin Sweepout A/c	1,11,54,51,560	84,03,19,555	c) Administrative Expenses	8,54,05,778	7,48,85,080
II. Academic Receipts :-			d) Transportation Expenses	31,77,603	40,74,282
a) Admission Fee	1,21,20,87,967	88,35,93,278	e) Repairs & Maintenance	1,48,76,350	1,24,88,170
b) Examination Fee	97,69,71,691	88,75,34,365	f) Finance Charges	2,18,484	3,03,399
c) Marksheet/ Certificate Fee	2,06,60,051	62,27,812	g) D EL ED	6,22,69,539	-
d) Other Fee	3,67,39,249	3,46,50,667	II. Payments against Earmarked/Endowment Funds		
e) D El Ed Admission Fee	6,20,54,05,500	-	A) Pension Account		
f) Bridge course Admission Fee (Advance)	52,24,80,000	-	a) Pension Paid	1,98,05,693	1,51,35,426
g) D El Ed Admission Fee (Refundable)	24,41,96,251	-	b) TDS Paid	4,39,085	4,09,979
III. Receipts against Earmarked/Endowment Funds			d) Investment (Pension)	35,39,91,008	2,95,45,000
A) Pension Account			III. Payments against Sponsored Projects/Schemes :-		
a) Pension contribution from NIOS	1,94,98,320	1,57,76,550	a) NLMA	4,96,07,423	4,93,37,709
b) interest received on pension investment	1,37,76,634	46,40,233	b) NDLM	67,670	35,14,793
c) interest received on pension saving account	1,90,715	93,613	c) ASHA	84,37,424	56,10,983
d) Accrued interest received	1,23,95,854	10,73,171	d) MOOCS	21,43,721	35,34,426
e) Investments Encashed	34,70,71,128	2,73,04,106	e) COL	3,51,084	-
IV. Receipts against Sponsored Projects/Schemes			f) Research study at varanasi	-	11,94,515
a) NLMA project	9,31,661	4,11,35,833	g) Arsh(AEP) Expenses	16,76,219	22,63,158
b) ARSH(AEP) project	12,83,708	22,52,852	h) D.El.Ed.	23,25,927	1,60,77,168
c) C.O.L	2,92,519	-	i) UNESCO LIFE PROJECT	5,40,277	-
d) D.El.ED	5,35,46,484	1,74,37,240	j) UNESCO PROJECT	1,12,731	1,53,050
e) NDLM	2,16,57,069	8,63,17,992	k) REP PROJECT	13,14,856	-
f) MOOC'S	20,00,000	-	l) National concil for promotion of Sindhi Language	4,98,651	-
g) REP	-	14,77,331	m) National Institute of Social Defence	6,14,950	-
h) Ministry of Textiles	-	28,09,250	n) ICTOS	3,87,022	-
i) National institute of Social Defence	-	7,68,000	o) Ministry of Textiles	43,900	-
j) Research at Varanasi	-	7,53,500	p) Neo Sakshar Bharat	4,28,066	-
k) National Council For Promotion of Sindhi Language	-	1,00,75,000	q) PMDISHA	51,20,245	-
l) Akansha (Chalo Karey Kuch Khaas)	9,02,817	-	r) Akansha (Chalo Karey Kuch Khaas)	2,57,198	-
Balance C/forward	10,85,63,91,160	2,98,62,63,793	Balance C/forward	1,66,00,01,525	87,29,20,786

Gurdev Singh
(Gurdev Singh)
 Assistant Director (Accounts)

Anil Kumar
(Anil Kumar)
 Accounts Officer

For AAAM & CO.
Chartered Accountants



C. Dharuman
C. Dharuman
 Secretary

RECEIPTS	CURRENT YEAR	PREVIOUS YEAR	PAYMENT	CURRENT YEAR	PREVIOUS YEAR
Balance b/forward	10,85,63,91,160	2,98,62,63,793	Balance b/forward	1,66,00,01,525	87,29,20,786
V. Income on Investments from			IV. Investments and Deposits made		
a) Earmarked/Endowment funds	11,21,72,726	4,07,51,674	a) Out of Earmarked/Endowments funds	3,85,28,08,988	1,03,68,40,000
b) Other investments	29,49,43,407	14,91,56,176	b) Out of own funds (Investments- Others)		
VI. Interest received on			i) Asha Fund	15,22,55,485	7,60,00,000
a) Savings Bank Accounts	3,86,75,416	1,69,18,832	ii) Own Generated Income	1,58,38,95,000	2,48,22,60,000
b) Loans and Advances	60,162	97,086	iii) Gratuity	10,89,96,000	
c) Others	23,805				
VII. Investments encashed			V. Expenditure on Fixed Assets and		
a) Endowment Funds/Investment	94,82,40,000	44,03,04,500	A) Fixed Assets		
b) Self generated Investments	2,15,98,12,917	2,32,58,82,397	i) Audio Visual Equipment	13,725	1,67,130
VIII. Deposits and Advances			ii) Furniture	34,06,115	29,33,422
a) Security Deposit (HQ)	20,500	26,55,509	iii) Equipment	14,83,304	
b) Security Dep RC	3,32,437	62,500	iv) Library (HQ)	5,26,838	3,68,421
c) Earnest Money	81,66,244	29,70,000	v) Computer	26,58,453	18,53,523
IX. Miscellaneous Receipts including Statutory Receipts			vi) Land	6,63,89,158	7,06,725
a) Sale Of Publications	2,37,80,597	65,55,248	vii) Small Value Assets	5,284	
b) Sale Of Prospectus	4,81,395	7,59,842	VI. Other Payments including statutory payments		
d) Sale of Tender Forms	1,14,515	43,733	a) Loans & Advances	2,63,31,474	2,16,50,215
e) Right To Information	24,591	37,785	b) Remittance to HQ	58,90,10,125	76,74,96,823
f) Other Fee	77,08,673	50,66,387	c) Remittance to Regional Centres	1,04,29,53,959	47,03,55,694
X. Any Other Receipts			d) Paper Purchased	20,33,71,207	9,04,05,516
a) Benevolent fund	5,40,800	5,21,500	e) DD Returned	51,00,351	72,52,244
b) TDS Deducted	3,13,52,157	1,93,25,558	f) Stale cheques	1,64,96,451	1,15,94,270
c) Advance of staff (Recoveries)	2,56,33,519	1,75,18,171	g) Security deposit (H.Q)	91,000	31,19,600
d) D. El. Ed. Examination Fee (Advance)	1,03,42,34,250	-	h) Security deposit (RC)	23,958	
e) Remittance from Regional Centres	58,90,10,125	76,74,96,823	i) Earnest Money (H.Q)	94,39,359	33,18,000
f) Remittance in transit	-	-	j) Benevolent fund		1,00,000
g) Remittance from HQ	1,04,29,53,959	47,03,55,694	k) Expenses Payable	10,27,81,896	30,18,07,119
h) LSPC received	47,232	-	l) TDS Paid	3,10,04,069	1,91,52,991
i) NLM RECEIVABLE	-	77,30,926	m) Leave encashment Paid	50,92,643	19,92,938
j) DD Returned	39,70,853	57,49,044	n) Gratuity Paid	62,43,472	36,72,423
k) Accrued Interest	4,44,82,772	6,04,02,966	o) Medical payments to retirees	11,25,349	4,02,244
l) Stale Cheques	1,46,69,344	1,30,55,833	XII. Closing balances		
m) Penalty recovered from vendors	59,53,763	-	a) Cash in hand	63,601	1,36,564
n) Sale of Waste Paper	40,58,916	14,32,978	b) Bank balances :-		
			i) In Savings Accounts	6,40,81,333	4,91,56,747
			ii) In Deposit Accounts	7,71,22,06,112	1,11,54,51,560
TOTAL	17,24,78,56,234	7,34,11,14,955	TOTAL	17,24,78,56,234	7,34,11,14,955

Gurdev Singh
(Gurdev Singh)
Assistant Director (Accounts)

Anil Kumar
(Anil Kumar)
Accounts Officer

For AAAM & CO.
Chartered Accountants



C Dharuman
(C Dharuman)
Secretary

NATIONAL INSTITUTE OF OPEN SCHOOLING

SCHEDULE: 20 SIGNIFICANT ACCOUNTING POLICIES

1. BASIS FOR PREPARATION OF ACCOUNTS

The accounts are prepared under the historical cost convention unless otherwise stated and generally on the accrual method of accounting.

2. GRANT - IN - AID

Grant - in - Aid from Government of India has been accounted for on receipt basis.

3. REVENUE RECOGNITION

Fees from students, Sale of Admission Forms, Interest on Savings Bank account are accounted on cash basis. D. El. Ed Programme fee, Bridge Course fee collected separately for each session is accounted on accrual basis.

Fees received for Bridge Course (Rs. 52,24,80,000/-) & Annual Examination Fee for D. El. Ed. (Rs. 1,03,42,34,250/-) has been categorized under advance fee received (Current liability) as services were not due till 31st March, 2018.



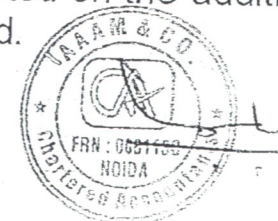
4. FIXED ASSETS AND DEPRECIATION

- 4.1 Fixed assets are stated at cost of acquisition including inward freight, duties and taxes and incidental and direct expenses related to acquisition, installation and commissioning.
- 4.2 Fixed assets are valued at cost less accumulated depreciation. Depreciation on fixed assets is provided on straight line method, at the following rates:

Tangible Assets:

1.	Land	0%
2.	Buildings	2%
3.	Electrical Installation and equipment	5%
4.	Office Equipment	7.5%
5.	Audio Visual Equipment	7.5%
6.	Computers & Peripherals	20%
7.	Furniture, Fixtures & Fittings	7.5%
8.	Vehicles	10%
9.	Lib. Books & Scientific Journals	10%
10.	Small Value Asset	100%

- 4.3 Depreciation is provided for the whole year on additions during the year.
- 4.4 Where an asset is fully depreciated, it will be carried at a residual value of Re. 1/- in the Balance Sheet and will not be further depreciated. Thereafter, depreciation is calculated on the additions of each year separately at the rate of depreciation applicable for that asset head.



- 4.5 Assets created out of Earmarked Funds and funds of Sponsored Projects, where the ownership of such assets vests in the Institution, are setup by credit to Capital Fund and merged with the Fixed Assets of the Institution. Depreciation is charged at the rates applicable to the respective assets. Assets created out of Sponsored Project funds, where the ownership is retained by the sponsors but held and used by the Institution are separately disclosed in the Notes on Accounts.
- 4.6 Assets, the individual value of each of which is Rs. 2000 or less (except Library books) are treated as Small Value Assets, 100% depreciation is provided in respect of such assets at the time of their acquisition. However physical accounting and control are continued by the holders of such assets.

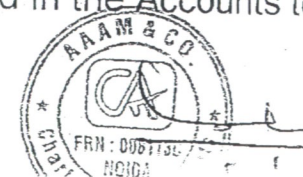
5. STOCKS

Expenditure on purchase of Paper is accounted as revenue expenditure, except that the value of closing stocks held on 31st March is set up as inventories by reducing the corresponding Revenue Expenditure on the basis of information obtained from Departments.

Inventories are valued at the lower of cost and net realizable value. Cost of inventories comprises all cost of purchase, cost of conversion and other costs incurred in bringing the inventories to their present location & condition.

6. RETIREMENT BENEFITS

Retirement benefits i.e., gratuity and leave encashment are provided on the basis of actuarial valuation. Capitalized Value of pension and gratuity received from previous employers of the Institution's employees, who have been absorbed in the Institution, is credited to the respective provision accounts. Pension contribution received in respect of employees on deputation is also credited to the provision for pension account. The actual payments of Pension, Gratuity, Leave encashment and Medical reimbursement to retired employees are debited in the Accounts to their



respective provisions. Other retirement benefits i.e. Contribution to New Pension Scheme are accounted on accrual basis (actual payments plus outstanding bills at the end of the year).

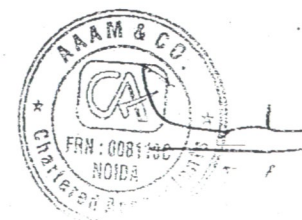
7. INVESTMENTS

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

8. EARMARKED/ENDOWMENT FUNDS

The following long terms funds are earmarked for specific purposes. Those with large balances also have investments in Government Securities, Bonds and Term Deposits with Banks. The income from interest on savings bank accounts are credited to the respective Funds. The assets created out of Earmarked Funds where the ownership Vests in the Institution, are merged with the assets of the Institution by crediting an equal amount to the Capital Fund. The balance in the respective funds is carried forward and is represented on the assets side by the balance at bank, investments and accrued interest.

Endowment Funds: Endowments are funds received from various individual donors, trusts and other organizations, for establishing chairs and for medals & prizes, as specified by the donors.



9. INVESTMENTS OF EARMARKED FUNDS AND INTEREST INCOME ACCRUED ON SUCH INVESTMENTS

To the extent not immediately required for expenditure, the amounts available against such funds are invested in approved Securities & Bonds or deposited for fixed term with Banks, leaving the balance in Savings Bank Accounts.

Interest received, interest accrued and due and interest accrued but not due on such investments are added to the respective funds and not treated as income of the Institution.

10. SPONSORED PROJECTS

In respect of ongoing Sponsored Projects, the amounts received from sponsors are credited to the head "Current Liabilities and Provisions -Current Liabilities -Other Liabilities -Receipts against ongoing sponsored projects." As and when expenditure is incurred /advances are paid against such projects, or the concerned project account is debited with allocated overhead charges, the liability account is debited.

11. INCOME TAX

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



SCHEDULE: 21

CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS

1. CONTINGENT LIABILITIES

The demand of Rs. 21.54 crores (8.40 + 3.54 + 4.13 + 5.47) was raised by Income Tax department for AY 2006 - 2007, 2007 - 2008, 2008 - 2009 and 2009 - 2010 respectively. On the directions of Income Tax Appellate Tribunal, appeals are to be decided by CIT (Appeals). After making adjustments of fund / payments under protest of Rs.13.83 crores a balance of Rs.7.71 crores has been recognized as contingent Liability

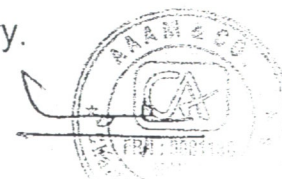
2. FIXED ASSETS

Additions in the year to Fixed Assets in Schedule 4 include Assets purchased out of Building & Equipment & Education Development Fund amounting to Rs. 16,46,59,188/-. The Assets have been set up by credit to Capital Fund.

3. CURRENT ASSETS, LOANS, ADVANCES AND DEPOSITS

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

4. The details of balances in Saving Bank Accounts and Fixed Deposit Accounts with Banks are enclosed as attachment 'A' to the Schedule of Current Assets.
5. Previous year's figures have been regrouped & rearranged wherever necessary.





6. Figures in the Final accounts have been rounded off to the nearest rupee.
7. As the Provident Fund Accounts and the New Pension Scheme Account are owned by the members of those funds and not by the Institution, these accounts were separated from the Institution's Accounts. A Receipts & Payments Account, an Income & Expenditure Account (on Accrual basis) and a Balance Sheet of the Provident Fund Accounts as well as the New Pension Scheme for the year 2017-18 have been attached, to the Institution's Accounts.


A large portion of the New Pension Scheme funds (Rs.1.27 Crores) in respect of 101 employees who have been allotted PRA numbers has been transferred up to National Securities Depository Limited (NSDL) - Central Record keeping Agency (CRA). The balance held in New Pension Scheme in the Institution in respect of about 04 members will be transferred in 2018-19, once the PRA numbers are allotted by the agency.

During the year 2017-18, Institute started a 2 years Diploma Programme (D. El. Ed.) for untrained teachers, which will end in March, 2019. The income & expenditure figures of the course have been shown distinctly in Income & Expenditure Account of NIOS.

8. The society has an Internal Control System commensurate with size & financial transaction.
9. Schedules 1 to 21 are annexed to and form an integral part of the Balance Sheet at 31st March, 2018 and the Income & Expenditure account for the year ended on that date.


(Gurdev Singh)
Assistant Director (Accounts)


(Anil Kumar)
Accounts Officer

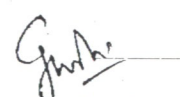

(C Dharuman)
Secretary

For AAAM & CO.
Chartered Accountants



NATIONAL INSTITUTE OF OPEN SCHOOLING
BALANCE SHEET OF GPF AS AT 31st MARCH , 2018

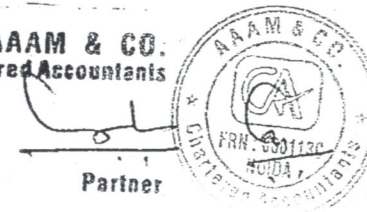
Previous Year		Current Year		Amount In Rupees	
	Liabilities		Previous Year	Assets	Current Year
14,96,93,666	Opening Balance	16,79,48,665	47,02,208	Int. accrued as on 31/03/18	11,85,825
-	Less: Subscription for March 2017	-	-	Subscription Due for March ,2018:	23,19,566
2,07,69,300	Add: Subscriptions in the year	2,42,40,210		Cash at Bank :-	
-	Add: Sub for March 2018	23,19,566	58,45,670	Bank Of India	70,92,375
1,22,22,834	Add: Interest Credited	1,36,90,355			
1,47,37,135	Less: Withdrawal	(2,87,02,536)			
16,79,48,665	Closing Balance	17,94,96,260			
				Investments	
			13,27,18,987	Opening Balance	15,67,52,289
			7,88,00,000	Add: Additions during the year	17,72,96,700
			5,47,66,698	Less: Encashed during the year	(16,92,98,510)
			15,67,52,289	Closing Balance	16,47,50,479
				Loans & Advances	
			2,21,907	Advances	15,29,975
			4,26,591	Shortfall receivable from NIOS	26,18,040
16,79,48,665	Total	17,94,96,260	16,79,48,665	Total	17,94,96,260


(Gurdev Singh)
Assistant Director (Accounts)


(Anil Kumar)
Accounts Officer


(C Dharuman)
Secretary

For AAAM & CO.
Chartered Accountants




NATIONAL INSTITUTE OF OPEN SCHOOLING

INCOME AND EXPENDITURE A/C OF GPF FOR THE YEAR ENDED 31st March, 2018

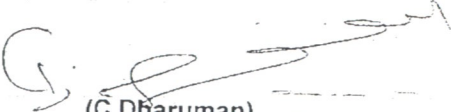
Previous Year	Expenditure	Current Year	Previous Year		Income	Amount of Rupees	
			Current Year				
1,22,22,834	Interest Credited to: GPF Account	1,36,90,355	57,89,083		Interest earned on Investment	1,02,87,927	
408	Bank Charges	900	47,02,208		Add: Interest accrued on 03/18	6,45,170	
			1,53,249		Less: Interest accrued for March 17	(45,31,831)	64,01,266
			(1,70,377)	1,04,74,163	Interest on Saving A/c		1,82,890
				2,73,342	Interest on SPL Deposits		44,89,061
				12,13,030	Excess of Expenditure over Income		26,18,038
1,22,23,242	TOTAL	1,36,91,255		2,62,707	TOTAL		1,36,91,255
				1,22,23,242			

Income & Expenditure Appropriation A/c of GPF for the year ended 31st March 2018

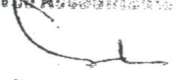
Previous Year	Expenditure	Current Year	Previous Year	Income	
				Current Year	
-	Balance b/d	-	-	Shortfall (Interest) received from NIOS	-
1,53,249	TDS Receivable	2		Excess of expenditure over income c/f to GPF B/S	26,18,040
2,73,342	Interest Deficit for the year	26,18,038	4,26,591		
4,26,591		26,18,040	4,26,591		26,18,040


(Gurdev Singh)
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FCA-AAAAM & CO.
Chartered Accountants


Partner

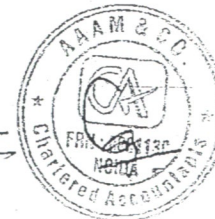
NATIONAL INSTITUTE OF OPEN SCHOOLING
RECEIPTS AND PAYMENTS A/C OF GPF FOR THE FINANCIAL YEAR 2017-18

Receipts	Amount	Payments	Amount
Opening Balance as on 01.04.2017		GPF Withdrawals	2,87,02,536
Bank Of India	58,45,670	GPF Advances	18,00,000
GPF Subscription	2,42,40,210	Bank Charges	900
Investment Encashed	16,92,98,510	Investment during the year	17,76,66,978
Interest Received on investments	1,02,87,925		
Interest Received on Saving A/c	1,82,890		
Interest Received on Special Deposit	44,89,061	Closing Balance:-	
Recovery of Advance	4,91,932	Bank Of India	70,92,375
Shortfall Received from NIOS	4,26,591		
Total	21,52,62,789	Total	21,52,62,789


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 Assistant Director (Accounts)


 (Anil Kumar)
 Accounts Officer


 (C Dharuman)
 Secretary




NATIONAL INSTITUTE OF OPEN SCHOOLING


NPS TIER- I ACCOUNT

BALANCE SHEET AS AT 31st MARCH , 2018

Liabilities	Amount	Amount	Assets	Amount
NPS Tier -I Account			NPS Tier- I Account	
Opening Balance	1,17,617		Subscription and Contribution due for March-18	9,08,024
Less: Subscription For March-2017	-			
Add: Sub+U Contribution	1,27,07,904			
Less: Transferred to NSDL	(1,26,33,096)		Balance at Bank	2,00,678
Add: Sub+UC for March-2018	9,08,024			
Add: Excess of Income over expenditure	8,254	11,08,702		
TOTAL		11,08,702	TOTAL	11,08,702


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For AAAM & CO.
 Chartered Accountants


 Partner




NATIONAL INSTITUTE OF OPEN SCHOOLING

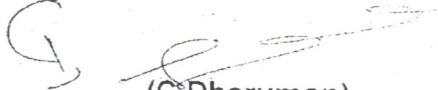
NPS TIER-I ACCOUNT

Income & Expenditure A/c for financial year 2017-18

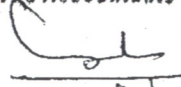
Expenditure	Amount	Income	Amount In Rupees Amount
Bank Charges	36	Interest Earned	8,290
Excess of Income over Expenditure	8,254		
TOTAL	8,290	TOTAL	8,290

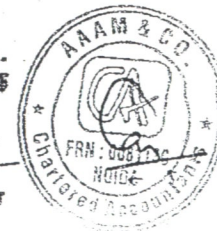

(Gurdev Singh)
Assistant Director (Accounts)


(Anil Kumar)
Accounts Officer


(C. Dharuman)
Secretary

For AAAM & CO.
Chartered Accountants


Partner




NATIONAL INSTITUTE OF OPEN SCHOOLING

NPS TIER- I ACCOUNT

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE FINANCIAL YEAR 2017-18

Receipts	Amount	Payments	Amount In Rupees Amount
Opening Balance as on -1.04.2017	4,41,329	Payment to NSDL	1,29,56,808
NPS Tier-1 Account	1,27,07,904	Bank Charges	36
Interest on saving bank A/c	8,290	Closing Balance as on 31.03.2018	2,00,678
TOTAL	1,31,57,522	TOTAL	1,31,57,522



(Gurdev Singh)
Assistant Director (Accounts)


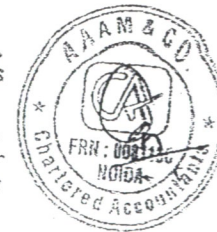


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Chartered Accountants


Partner


Separate Audit Report of the Comptroller and Auditor General of India on the accounts of the National Institute of Open Schooling, Noida for the year ended 31 March 2018.

We have audited the attached Balance Sheet of the National Institute of Open Schooling, Noida (Institute) as on 31st March 2018, the Income and Expenditure Account and Receipts and Payments Account for the year ended on that date under Section 20 (1) of the Comptroller and Auditor General's (Duties, Powers & Conditions of Service) Act, 1971. The audit has been entrusted for the period up to the year 2017-18. These financial statements are the responsibility of the Institute's management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. The 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 disclosures norms etc. Audit observations on financial transactions with regard to compilation with the Law, Rules and regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Reports/CAG's Audit Reports separately.

3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by managements, 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 explanation which to the best of our knowledge and belief were necessary for the purpose of our audit;
- ii. The Balance Sheet, Income and Expenditure Account and Receipts and Payments Account dealt with ~~in~~ this report have been drawn up in the format of

Financial Statement for Central Higher Educational Institutions prescribed by the Ministry of Human Resource Development (MHRD), Government of India.

iii. In our opinion, proper books of accounts and other relevant records have been maintained by the National Institute of Open Schooling, Noida in so far as it appears from our examination of such books.

iv. We further report that:

Grant-in-Aid

The Institute did not receive grants-in-aid during the year 2017-18. Further, the Institute generated internal income of ₹ 266.44 crore and income from D.El.Ed. ₹ 620.54 crore. The Institute utilized ₹ 292.73 crore leaving a balance of ₹ 594.25 crore. Out of total closing balance of ₹ 594.25 crore, ₹ 461.19 crore transferred to 'Building, Equipment and Educational Development Fund' and remaining ₹ 133.04 crore transferred to 'Capital Fund'.

v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet and Income and Expenditure Account and Receipts and Payments Accounts 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 the 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 Institute of Open Schooling, Noida as at 31 March, 2018 and
- b. In so far as it relates to Income and Expenditure Account of the 'surplus' for the year ended on that date.

Place: Lucknow

Date: 31.12.18

For and on behalf of the C&AG of India



Principal Director of Audit (Central)

Annexure

1. Adequacy of Internal Audit System

The system of Internal Audit exists in the Institute under the control of the Secretary. The Internal Audit of the Institute has been conducted up to 2016-17.

2. Adequacy of the Internal Control System

There is no worth mentioning observation found which shows the inadequacy of the internal control system in the Institute:

3. System Physical Verification of Fixed Assets

The physical verification of fixed assets has been conducted for the year 2017-18.

4. System of Physical Verification of Inventory

The physical verification of Inventories has been carried out for the year 2017-18.

5. Regularity in Payment of Statutory Dues

The Institute is regular in payment of statutory dues.



Dy. Director (IA)