



One (01) Day Onsite Training Program on Pumps



Cyber Security Awareness Program for NLCIL

3.2.1.10 NPTI- Shivpuri

S.No.	Name of the Program	From	To	Organization Name	(CPSU/State Govt./Private)	Online/ Offline	Onsite/at campus	Trainees	Trainee-Weeks
1	04 weeks internship program for BE/Btech Students	28.03.2022	22.04.2022	NPTI- Shivpuri	Students from IES College	Online+ Offline	At Campus	47	188
2	01 Week Offline Training Program on "O&M of Hydro Power Plant" for nominated candidates from MPPGCL	11.04.2022	15.04.2022	NPTI- Shivpuri	MPPGCL, SHIVPURI	Offline	At Campus	14	14
3	02 Week Simulator Training Program for PGDC-PPE, Nevyali (SR, 2021-22 batch)	25.04.2022	06.05.2022	NPTI- Shivpuri	NPTI, Nevyali	Offline	At Campus	50	100
4	03 Days Offline Program on "Introduction to AMI and Role of AMI in reducing AT&C Losses" at Bhopal	06.04.2022	08.04.2022	NPTI- Shivpuri	MPMKVVCL, Bhopal AT BHOPAL	Offline	Bhopal	33	19.8
5	03 Days Offline Program on "Introduction to AMI and Role of AMI in reducing AT&C Losses" at Indore	11.05.2022	13.05.2022	NPTI- Shivpuri	MPMKVVCL, Indore, AT INDORE	Offline	Indore	43	25.8
6	03 Days Offline Program on "Introduction to AMI and Role of AMI in reducing AT&C Losses"	18.05.2022	20.05.2022	NPTI- Shivpuri	MPMKVVCL, Bhopal, AT BHOPAL	Offline	At Campus	30	18
7	01 Days Training Program Parali Program at Dahod Gujrat	07.06.2022	07.06.2022	NPTI- Shivpuri	CEA	Offline	Dahod	101	20.2
8	03 Days Online Training Program at NPTI-SHIVPURI on "GIS & RS for Hpp"	27.06.2022	29.06.2022	NPTI- Shivpuri	NHDC and OTPC	Online	NA	5	3
9	03 Days Online Training Program on "Planning of Pump Storage Schemes"	11.07.2022	13.07.2022	NPTI- Shivpuri	NHDC	Online	NA	4	2.4
10	03 days Offline Training Program on "Introduction to AMI and Role of AMI in reducing AT&C Losses"	13.07.2022	15.07.2022	NPTI- Shivpuri	MPMKVVCL, Bhopal, AT BHOPAL	Offline	At Campus	24	14.4
11	03 Days Online Training Program on "Energy Audit & Loss Reduction in T&D"	25.07.2022	27.07.2022	NPTI- Shivpuri	UGVCL by GETRI	Online	NA	2	1.2
12	05 Days Offline Training Program on "Solar Project"	25.07.2022	29.07.2022	NPTI- Shivpuri	CIL	Offline	At Campus	23	23
13	02 Days Online Training Program on "SMART Grid & Emerging trends in Distribution Automations"	04.08.2022	05.08.2022	NPTI- Shivpuri	UGVCL by GETRI	Online	NA	2	0.8
14	03 Days Offline Training Program on "Introduction to AMI and Role of AMI in reducing AT&C Losses" at Jaipur	16.08.2022	18.08.2022	NPTI- Shivpuri	JVVNL, JAIPUR at Jaipur	Offline	Jaipur	38	22.8
15	03 Days Offline Training Program on "Introduction to AMI and Role of AMI in reducing AT&C Losses" at Bhopal	22.08.2022	24.08.2022	NPTI- Shivpuri	MPMKVVCL, Bhopal, AT BHOPAL	Offline	Bhopal	35	21
16	05 Days Offline Training Program on "Solar Power Project"	05.09.2022	09.09.2022	NPTI- Shivpuri	CIL	Offline	At Campus	20	20
17	03 Days Offline Training Program on "Introduction to AMI and Role of AMI in reducing AT&C Losses" at Jodhpur	12.09.2022	14.09.2022	NPTI- Shivpuri	JdVVNL, Jodhpur AT JODHPUR	Offline	Jodhpur	40	24

S.No.	Name of the Program	From	To	Organization Name	(CPSU/State Govt./Private)	Online/Offline	Onsite/at campus	Trainees	Trainee-Weeks
18	01 Day Offline Training Program on "Pallet Manufacturing" at Bhopal	19.09.2022	19.09.2022	NPTI-Shivpuri	CEA, AT BHOPAL	Offline	Bhopal	106	21.2
19	02 Weeks Offline Training Program on "Simulator Training for PGDC-Neyyali Batch"	19.09.2022	30.09.2022	NPTI-Shivpuri	NPTI, Neyyali	Offline	At Campus	21	42
20	02 Days Online Training Program on "Floating Solar PV System an opportunity for existing Hydro Power Plants"	22.09.2022	23.09.2022	NPTI-Shivpuri	NHDC, UPRVUNL	Online	NA	9	3.6
21	01 Week Offline Training Program on "Solar Power Project" for CIL- executives - 3rd Batch	26.09.2022	30.09.2022	NPTI-Shivpuri	CIL	Offline	At Campus	21	21
22	03 Days Offline Training Program on "Introduction to AMI and Role of AMI in reducing AT&C Losses" at Kota	28.09.2022	30.09.2022	NPTI-Shivpuri	JVVNL, Jaipur, at KOTA	Offline	Kota	32	19.2
23	03 Days Offline Training Program on "Introduction to AMI and Role of AMI in reducing AT&C Losses" at Indore	12.10.2022	14.10.2022	NPTI-Shivpuri	MPPKVCL, Indore AT INDORE	Offline	Indore	39	23.4
24	03 Days Offline Training Program on "Introduction to AMI and Role of AMI in reducing AT&C Losses" at Bharatpur	17.10.2022	19.10.2022	NPTI-Shivpuri	JVVNL, Jaipur AT BHARATPUR	Offline	Bharatpur	32	19.2
25	04 Days Online Training Program on "Cost Reduction by Energy Auditing, Management & Design of Solar Energy System"	01.11.2022	04.11.2022	NPTI-Shivpuri	NHDC, STUDENT	Online	NA	5	4
26	03 Days Offline Training Program on "Introduction to AMI and Role of AMI in reducing AT&C Losses"	03.11.2022	05.11.2022	NPTI-Shivpuri	JdVVNL, Jodhpur AT JODHPUR	Offline	Jodhpur	40	24
27	03 Days Offline Training Program on "Introduction to AMI and Role of AMI in reducing AT&C Losses"	07.11.2022	09.11.2022	NPTI-Shivpuri	JdVVNL, Jodhpur AT JODHPUR	Offline	Jodhpur	40	24
28	03 Days Offline Training Program on "Introduction to AMI and Role of AMI in reducing AT&C Losses" at Jabalpur	17.11.2022	19.11.2022	NPTI-Shivpuri	MPPKVCL, Jabalpur AT JABALPUR	Offline	Jabalpur	40	24
29	03 Days Offline Training Program on "Introduction to AMI and Role of AMI in reducing AT&C Losses" at Ajmer	22.11.2022	24.11.2022	NPTI-Shivpuri	AVVNL, Ajmer AT AJMER	Offline	Ajmer	40	24
30	03 Days Offline Training Program on "Introduction to AMI and Role of AMI in reducing AT&C Losses" at Sikar	28.11.2022	30.11.2022	NPTI-Shivpuri	AVVNL, Ajmer AT SIKAR	Offline	Sikar	35	21
31	03 Days Online Training Program on "Hydro Turbine Testing"	28.11.2022	30.11.2022	NPTI-Shivpuri	BBMB, NHDC	Online	NA	8	4.8
32	03 Days Offline Training Program on "Introduction to AMI and Role of AMI in reducing AT&C Losses"	15.12.2022	17.12.2022	NPTI-Shivpuri	MPPKVCL, Indore	Offline	At Campus	37	22.2
33	01 Day Offline Training Program on "Power Plant Familiarization"	23.12.2022	23.12.2022	NPTI-Shivpuri	Rustam Ji Institute Gwalior, At NPTI-Shivpuri	Offline	At Campus	26	5.2

S.No.	Name of the Program	From	To	Organization Name	(CPSU/State Govt./Private)	Online/ Offline	Onsite/at campus	Trainees	Trainee- Weeks
34	01 Days Online Training Program on "Generator Excitation & Protection in Power Plant"	28.12.2022	28.12.2022	NPTI- Shivpuri	WBPDC	Online	NA	5	1
35	03 Days Offline Training Program on "AMI System design and Program Management" at Jodhpur	04.01.2023	06.01.2023	NPTI- Shivpuri	JdVNL, Jodhpur AT JODHPUR	Offline	Jodhpur	35	21
36	03 Days Offline Training Program on "AMI System design and Program Management" at BHOPAL	09.01.2023	11.01.2023	NPTI- Shivpuri	MPMKVCL, Bhopal AT BHOPAL	Offline	Bhopal	36	21.6
37	02 Days on line Training Program on "Conditioning Monitoring & Fault Diagnosis of Rotating Machine"	12.01.2023	13.01.2023	NPTI- Shivpuri	WBPDC, MPPGCL	Online	NA	14	5.6
38	01 Day Offline Awareness Training Program on "Scada & Protocols" at Bhopal	18.01.2023	18.01.2023	NPTI- Shivpuri	IES-Bhopal	Offline	Bhopal	137	27.4
39	02 Days on line Training Program on "Emerging technologies on Renewable Energy"	18.01.2023	19.01.2023	NPTI- Shivpuri	NHDC, STUDENT	Online	NA	6	2.4
40	01 Day Offline raining program on "Pallet Manufacturing" at Ahmedabad	20.01.2023	20.01.2023	NPTI- Shivpuri	CEA, AT BHOPAL	Offline	Ahmedabad	159	31.8
41	03 Days RDSS Program introduction to AMI and Role of AMI in reducing AT&C Losses at Udaipur	18.01.2023	20.01.2023	NPTI- Shivpuri	AVVNL, Ajmer	Offline	Udaipur	35	21
42	03 Days Online Training Program on "O&M, Testing of Power Transformers and HT Circuit Breakers"	30.01.2023	01.02.2023	NPTI- Shivpuri	MPPGCL	Online	NA	11	6.6
43	03 Days Online Training Program on AMI System design and Program Management"	08.02.2023	10.02.2023	NPTI- Shivpuri	MPPKVCL, at Indore	Online	NA	36	21.6
44	03 Days Online Training Program on "O&M of Transformers and Circuit Breakers"	13.02.2023	16.02.2023	NPTI- Shivpuri	MPPGCL	Online	NA	5	4
45	02 Days Online Training Program on "Commercial & Regulatory Aspects of Power Sector"	16.02.2023	17.02.2023	NPTI- Shivpuri	JBVNL	Online	NA	4	1.6
46	02 Days Online Training Program on "Regulatory Framework and operation of Power Station"	02.03.2023	03.03.2023	NPTI- Shivpuri	NHDC	Online	NA	5	2
47	05 Days Online Training Program on "Solar/Wind Power Technology/ Plants from inception to commissioning"	13.03.2023	17.03.2023	NPTI- Shivpuri	NHDC, PQVCL THROUGH GETRI,	Online	NA	5	5
48	02 Days Online Training Program on "Supercritical power plant operation, case studies and flexibilisation."	28.03.2023	29.03.2023	NPTI- Shivpuri	MPPGCL	Online	NA	10	4
Total								1545	998



RDSS Job Role-1 Training Program conducted at Jaipur for JVVNL, JAIPUR



01 Week Training program conducted on Solar Power Projects for Coal India Limited

3.2.1.11 NPTI, Alappuzha

S.No.	Name of the Program	From	To	Organization Name	(CPSU/State Govt./Private)	Online/Offline	Onsite/at campus	Trainees	Trainee-Weeks
1	Introduction to AMI & Role of AI in reducing AT&C Losses	09.03.2022	11.03.2022	NPTI, Alappuzha	State Govt. (KSEBL)	Offline	Onsite	35	21
2	Introduction to AMI & Role of AI in reducing AT&C Losses	15.03.2022	17.03.2022	NPTI, Alappuzha	State Govt. (KSEBL)	Offline	Onsite	36	21.6
3	Solar, Wind, Hybrid Floating Solar, Battery Storage System	21.03.2022	25.03.2022	NPTI, Alappuzha	CPSU (SJVN)	Offline	At Campus	12	7.2
4	GeM Portal & GFR 2017	23.03.2022	25.03.2022	NPTI, Alappuzha	State Govt. (Goa Electricity Board)	Online	At Campus	12	7.2
5	Introduction to AMI & Role of AI in reducing AT&C Losses	05.04.2022	07.04.2022	NPTI, Alappuzha	State Govt. (KSEBL)	Offline	Onsite	34	20.4
6	Introduction to AMI & Role of AI in reducing AT&C Losses	17.05.2022	19.05.2022	NPTI, Alappuzha	State Govt. (KSEBL, CoPA)	Offline	Onsite	35	21
7	Introduction to AMI & Role of AI in reducing AT&C Losses	18.05.2022	20.05.2022	NPTI, Alappuzha	State Govt. (KSEBL)	Offline	Onsite	37	22.2
8	Introduction to AMI & Role of AI in reducing AT&C Losses	24.05.2022	26.05.2022	NPTI, Alappuzha	State Govt. (KSEBL)	Offline	Onsite	34	20.4
9	Introduction to AMI & Role of AI in reducing AT&C Losses	21.06.2022	23.06.2022	NPTI, Alappuzha	State Govt. (KSEBL, TCED)	Offline	Onsite	38	22.8
10	Introduction to AMI & Role of AI in reducing AT&C Losses	12.07.2022	14.07.2022	NPTI, Alappuzha	State Govt. (KSEBL)	Offline	Onsite	39	23.4
11	Introduction to AMI & Role of AI in reducing AT&C Losses	19.07.2022	21.07.2022	NPTI, Alappuzha	State Govt. (KSEBL, TCED, CoPA)	Offline	Onsite	34	20.4
12	Best Practices in Switchgear O&M Including Smart Switchgear	12.10.2022	14.10.2022	NPTI, Alappuzha	State Govt. & Private	Offline	At Campus	8	4.8
13	Smart Grid Technologies', IoT & Cyber Security	14.10.2022	14.10.2022	NPTI, Alappuzha	Private (SCMS College of Engineering & Technologies)	Offline	At Campus	40	24
14	Power system Communication, SCADA & EMS	17.10.2022	19.10.2022	NPTI, Alappuzha	State Govt. (KSEBL/KMML)	Offline	At Campus	14	8.4
15	IoT, Smart grid technologies and Cyber Security	18.10.2022	20.10.2022	NPTI, Alappuzha	Private	online	At Campus	18	10.8
16	AMI System Design & Program Management	18.10.2022	20.10.2022	NPTI, Alappuzha	State Govt. (KSEBL)	Offline	Onsite	40	24
17	AMI System Design & Program Management	15.11.2022	17.11.2022	NPTI, Alappuzha	State Govt. (KSEBL, TCED, CoPA)	Offline	Onsite	40	24
18	Renewable energy and Grid Interface Technologies	12.12.2022	14.12.2022	NPTI, Alappuzha	State Govt./CPSU (KPTCL, NERDCAP)	Offline	At Campus	6	3.6
19	Technical & Commercial Aspects of Pellet	15.12.2022	15.12.2022	NPTI, Alappuzha	CPSU/State Govt/Private	Online	At Campus	237	47.4
20	Power System Studies and load dispatch	18.01.2023	20.01.2023	NPTI, Alappuzha	State Govt (TANGEDCO)	Offline	At Campus	6	3.6
21	Energy Efficiency Financing	19.01.2023	20.01.2023	NPTI, Alappuzha	CPSU/State Govt. /Private	Offline	At Campus	30	12

S.No.	Name of the Program	From	To	Organization Name	(CPSU/State Govt./Private)	Online/Offline	Onsite/at campus	Trainees	Trainee-Weeks
22	Operation and Maintenances of transformers	30.01.2023	01.02.2023	NPTI, Alappuzha	State Govt. /CPSU (KPTCL, MES)	Offline	At Campus	9	5.4
23	Interstate Transmission System	30.01.2023	03.02.2023	NPTI, Alappuzha	CPSU (HVPNL)	Offline	At Campus	11	11
24	WAMS and PMU: Application in Protection and Control of Power System	08.03.2023	10.03.2023	NPTI, Alappuzha	State Govt. (KSEBL)	Offline	At Campus	10	6
25	O&M of Transmission System and latest International Practices for Transmission Utilities of North East	20.03.2023	24.03.2023	NPTI, Alappuzha	State Govt. (AEGCL)	Offline	At Campus	14	14
								829	407



Visit of Director General, NPTI at NPTI, Alappuzha



Outdoor Training at Houseboat for the Trainees under NERPSIP and CTDS



3.3 TRAINING ACHIEVEMENTS (COURSE WISE) 2022-23

During the year 2022-23, as many as 71,727 persons at different levels have trained by achieving 52,468 Trainees-week (T-W). The following table shows course –wise training achievements of NPTI in terms of No. of persons trained and trainee-weeks (T-W) achieved during the year 2022-23:

S. No.	Courses	No. of Trainees Trained	Trainee Weeks (T-W)
1	Long Term Courses for Graduate Engineers (Including PGDC etc.)	512	12067
2	Short Term & Medium-Term Courses for Engineers	13904	21740
3	Long Term Courses for Operators / Technicians	114	4039
4	Short & Medium-Term Courses for Operators / Technicians	472	721
5	Simulator Courses	824	1449
6	Special Programs (On-Job / Seminar / Workshop etc.)	55901	12452
	Total	71727	52468

3.4 TRAINING PROGRAM CALENDAR 2022-23

A comprehensive training calendar for the year 2022-23 was printed and circulated to all SEBs/Power Utilities etc, to enable them to chalk out their annual training plan. The calendar was designed after studying the needs of the reforming power sector, customizing the programs to the client needs. Besides the regular long-term training program as per the needs of IE rule and certificate thereof, a large number of short term program have also been incorporated. The same is also available on our website.



TOGETHER IN PURSUIT OF EXCELLENCE



50 YEARS
Service to the Power Sector

प्रशिक्षण कैलेंडर Training Calendar



NPTI's Locations in India

<p>Assam Dakshinagan, Kahilipara, Guwahati - 781019</p>	<p>Haryana NPTI Complex, Sector-33, Faridabad - 121 003</p>	<p>Karnataka PSTI, P.O. Box: 4201 Subramanyapura Road, Banashankari II Stage, Bengaluru - 560070</p>
<p>Karnataka H.L.T.C, 259 Km, Kanakapura Road, Somanahalli Gate, Udayapura Post, Bengaluru - 560082</p>	<p>Kerala Pellipuram, Cherthala Taluka, District: Alappuzha - 688001</p>	<p>Madhya Pradesh Shivpur, Satarnwada, District: Shivpuri - 473551</p>
<p>Maharashtra South Ambazari Road, Gopal Nagar, Nagpur - 440 022</p>	<p>New Delhi Badarpur, New Delhi - 110044</p>	<p>Punjab Opp. Nangal Dam Rly. Station, Nangal, District: Roopar - 146124</p>
<p>Tamil Nadu Block 14, NLC Township, Neyveli - 607803</p>	<p>West Bengal City Centre, Durgapur - 7132616</p>	



2022-2023



National Power Training Institute
(An ISO 9001:2015 & 14001:2015 Organisation)
Ministry of Power, Government of India
NPTI Complex, Sector - 33, Faridabad - 121003 India
Website: www.npti.gov.in

Annexure-B

Institute-wise Performance Achieved during 2022-23

S. No.	Institute	No. of Trainees	No. of Trainee - Weeks	Revenue Earnings (Rs. in lakhs)	Expenditure (Rs. In lakhs)
1	NPTI, Corporate Office	5170	12657	3060.45	3271.40
2	NPTI-NR, Badarpur	1924	4162	669.60	584.87
3	NPTI-WR, Nagpur	1627	6617	527.31	529.38
4	NPTI-ER, Durgapur	53049	14261	860.91	749.42
5	NPTI-SR, Neyveli	1947	8347	322.73	360.89
6	NPTI-NER, Guwahati	1594	1051	290.80	412.20
7	NPTI-Nangal	996	767	165.36	346.74
8	NPTI-HLTC, Bengaluru	959	1028	261.28	248.48
9	NPTI-PPSTI, Bengaluru	2087	2173	411.13	559.65
10	NPTI-Shivpuri	1545	998	660.22	623.07
11	NPTI, Alappuzha, Kerala	829	407	740.67	747.36
	Total	71727*	52468	7970.46	8433.46

*50,262 Girl Students trained under Special Program on Capacity Building on Energy Conservation at various KGBVs in U.P. State.

ON GOING SCHEMES OF NPTI

4.

4.0 PHYSICAL PROGRESS

Physical Progress of Plan Schemes of NPTI

S. No.	Name of the Scheme	Cost of the Scheme B.E./R.E. (Rs. In Lakhs)	Name of the Agency	Expenditure during 2022-23 (Rs. In Lakhs)	Physical Progress
1	Technological Development of E-Learning of NPTI.	470.00	BECIL, Delhi	229.00	Course material of the online courses has been prepared. LMS Lending Page finalized, recording of various courses is under process.
	Total	470.00		229.00*	

*Recieved Rs. 235 Lakhs during FY 2022-23, Rs. 229 Lakhs utilised in the same year and balance amount of Rs. 6.27 Lakhs utilised in FY 2023-24.



ACCOUNTS & FINANCE

5.

- 5.1** During the year 2022-23, an amount of Rs. 7970.46 lakhs was realized as Revenue Earnings of the Organisation as indicated in Exhibit - II. The breakup of total receipts in terms of Revenue, Grants-in-Aid (Plan & Non-Plan), Remittance to Pension Fund and Total Expenditure is given in Exhibit - II. The Balance Sheet for the financial year 2022-23 and the necessary schedules forming its part together with the income and expenditure statements, receipts & payments etc. are placed at Exhibit - III.

**5.2 EXPENDITURE DURING 2022-23
(UNDER 'PLAN' & 'NON-PLAN' HEADS)**

The details of actual expenditure during 2022-23 under 'Plan' and 'Non-Plan' heads are as under:

Head of Account	Approved R.E. 2022-23 (Rs. in Lakhs)	Actual Expenditure (Rs. in Lakhs)
Plan	235.32	229.00*
Non - Plan	1200.00	1200.00

*Balance Amount Rs. 6.27 Lakhs utilised in FY 2023-24.

**5.3 BUDGET ESTIMATE FOR THE YEAR 2022-23
(UNDER 'PLAN' & 'NON-PLAN' HEADS)**

(Rs in lakhs)

Head of Account	B. E. Sanctioned (Rs. In Lakhs)	R. E. Sanctioned & Released (Rs. In Lakhs)
Plan	235.32	229.00*
Non-Plan	1200.00	1200.00

*Balance Amount Rs. 6.27 Lakhs utilised in FY 2023-24.

5.4 OUTLAY FOR SANCTIONED SCHEMES

(Rs in lakhs)

S. No.	Name of the Scheme	Sanctioned Cost of the Scheme	Revised Cost of the Scheme	Total Expenditure upto 2022-23 (Rs. In Lakh)
1	Technological Development of E-Learning of NPTI.	470.00	-	229.00*
Total		470.00	0.00	229.00*

*Recieved Rs. 235 Lakhs during FY 2022-23, Rs. 229 Lakhs utilised in the same year and balance amount of Rs. 6.27 Lakhs utilised in FY 2023-24.

Exhibit - I

Training Achievements - Number of Personnel Trained by NPTI

Year	GE	LOT	STE	SOT	SIM	SP	PSTI		HLTC	TOTAL
							STE	SIM		
1965-66	28	-	-							28
1966-67	30	-	-							30
1967-68	26	-	-							26
1968-69	23	27								50
1969-70	33	38								71
1970-71	30	67								97
1971-72	32	53								85
1972-73	31	30	30				50	-		141
1973-74	41	53					71	-		165
1974-75	37	90					29	-		156
1975-76	54	101					104	-	34	293
1976-77	91	147					80	-	41	359
1977-78	53	151	202				157	-	48	611
1978-79	53	144	315				164	-	28	704
1979-80	111	193	206				201	-	60	771
1980-81	151	199	309				170	-	33	862
1981-82	208	141	452				238	-	42	1081
1982-83	305	207	410	216	11	490	224	-	41	1904
1983-84	261	182	361	520	242	264	167	-	37	2034
1984-85	752	83	455	695	254	186	187	-	39	2651
1985-86	307	115	481	766	233	204	245	-	37	2388
1986-87	481	175	462	757	274	154	279	-	61	2643
1987-88	343	133	700	777	272	217	255	-	26	2723
1988-89	240	137	1418	1218	303	470	277	-	44	4107
1989-90	175	275	942	951	328	488	231	-	109	3499
1990-91	370	163	1228	925	288	815	226	11	35	4061
1991-92	200	135	796	690	256	1895	232	18	27	4249
1992-93	333	137	713	800	391	725	204	24	62	3389
1993-94	301	71	774	604	386	708	259	16	79	3198
1994-95	628	461	462	529	227	558	249	25	15	3154
1995-96		510	652	452	411	211	226	20	63	2545
1996-97	215	261	358	551	183	347	223	10	-	2148
1997-98	352	468	290	406	201	131	261	12	-	2121
1998-99	259	238	293	397	214	359	303	12	50	2125
1999-00	349	93	338	268	204	628	410	25	81	2396
2000-01	248	74	525	434	316	3673	326	15	81	5692
2001-02	292	487	305	836	507	3586	211	7	115	6346
2002-03	233	753	213	756	549	6322	568	7	117	9518
2003-04	419	939	190	287	554	6612	828	89	129	10047
2004-05	430	1310	213	1657	600	6274	873	80	138	11575

1998-99	259	238	293	397	214	359	303	12	50	2125
1999-00	349	93	338	268	204	628	410	25	81	2396
2000-01	248	74	525	434	316	3673	326	15	81	5692
2001-02	292	487	305	836	507	3586	211	7	115	6346
2002-03	233	753	213	756	549	6322	568	7	117	9518
2003-04	419	939	190	287	554	6612	828	89	129	10047
2004-05	430	1310	213	1657	600	6274	873	80	138	11575
2005-06	635	1677	472	1804	740	6292	793	80	203	12696
2006-07	1957	403	1308	820	536	6724	1009	92	307	13156
2007-08	3062	449	789	1582	1080	3938	1335	19	301	12555
2008-09	1739	2023	392	1692	1141	5652	1257	-	329	14225
2009-10	2317	1404	366	1067	1240	7998	175	-	302	14869
2010-11	2805	605	2499	838	1272	5497	1924	-	385	15825
2011-12	2902	533	2002	704	1172	7580	1433	172	514	17012
2012-13	3046	1045	835	806	990	8849	1853	156	531	18111
2013-14	2851	465	1863	1683	1213	9113	1891	127	553	19759
2014-15	3360	478	2589	395	1096	8079	1539	186	565	18287
2015-16	3506	430	3896	542	1289	7241	1632	20	243	18799
2016-17	2933	742	1678	708	903	7185	3236	208	1076	18669
2017-18	3409	742	2666	1217	842	7933	3580	202	453	21044
2018-19	3982	819	3735	1240	368	9356	2796	51	503	22850
2019-20	19538	583	2459	2685	313	10425	1502	-	490	19538
2020-21	856	458	1983	665	739	3816	2240	-	188	10945
2021-22	869	745	6251	540	215	4248	1844	52	445	15209
2022-23	490	114	12195	472	775	54635	2038	49	959	71727*
TOTAL	50325	22556	62071	34952	23128	209878	40605	1785	10019	455319

*50,262 Girl Students trained under Special Program on Capacity Building on Energy Conservation at various KGBVs in U.P. State.

GE	Graduate Engineering Course
LOT	Long Term Course for Operators & Technicians
STE	Short Term Course for Engineers
SOT	Short Term Course for Operators & Technicians
SIM	Simulator Courses
SP	Special Programs like On-site, Tailor Made, Collaborative programs with manufacturers of power equipment, computer courses, National/Corporate Seminars etc.

Summary of the Important Financial Data of NPTI for last 10 Years

Year	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
PARTICULARS	1	2	3	4	5	6	7	8	9	10
Revenue (A)	5738.85	5629.84	5022.17	5061.98	4968.38	4213.39	4108.80	2399.39	2915.02	7970.47
Expenditure (B)	5342.37	5536.82	5579.32	5623.46	5812.98	5649.00	5371.00	4798.81	10765.05	8433.46
Amount Transfer to Depreciation Fund/Medical for Retd. Employees/Corpus Fund (C)	396.48	93.02	-	-	-	-	-	-	-	-
Total Expenditure (D)= B+C	5738.85	5629.84	5579.32	5623.46	5812.98	5649.00	5371.00	4798.81	10765.05	8433.46
Surplus/Deficit (-) carried to Corpus Fund (E)= A-D	-	-	-557.15	-561.48	-844.59	-1435.60	-1262.21	-2399.42	-7850.03	-462.99

Summary of Plan / Non-Plan Grants of NPTI for last 10 Years

Year	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
PARTICULARS	1	2	3	4	5	6	7	8	9	10
Grant-in-aid (Plan/Capital Grant)	363.00	889.39	2360.00	3300.00	4980.00	9015.00	1390.71	44.68	407.02	235.32
Grant-in-aid (Non-Plan/Revenue Grant)	640.00	640.00	640.00	740.00	740.00	1040.00	1500.00	1800.00	1200.00	1200.00
Augmentation of Non-Plan Grant/Pension Fund	640.00	640.00	640.00	740.00	740.00	1040.00	1500.00	1800.00	1200.00	1200.00



भारतीय लेखापरीक्षा और लेखा विभाग
कार्यालय महा निदेशक लेखापरीक्षा (ऊर्जा)
नई दिल्ली

INDIAN AUDIT & ACCOUNTS DEPARTMENT
Office of the Director General of Audit (Energy)
New Delhi

75
आज़ादी का
अमृत महोत्सव

Dated:

To.

The Secretary to the Government of India,
Ministry of Power,
Shram Shakti Bhawan, Rafi Marg,
New Delhi -110001

Subject: Separate Audit Report on the Annual Accounts of National Power Training Institute (NPTI), Faridabad for the year 2022-23.

Sir,

I am to forward herewith the Separate Audit Report on the Annual Accounts of National Power Training Institute (NPTI), Faridabad for the year 2022-23 along with the Annual Accounts for the year 2022-23.

The Separate Audit Report and Annual Accounts may kindly be laid on the table of both the Houses of Parliament after these are adopted by the Governing Council of NPTI.

Two copies of the documents as presented to both the Houses of Parliament may kindly be forwarded to this office with an intimation regarding the date(s) on which these are laid on the table of both the Houses of Parliament.

Yours faithfully,

Encl: As above.

९२-१११/-

(Sanjay K. Jha)
Director General of Audit (Energy)

संख्या. DGA(E)/Rep/1-159/A/cs-NPTI/2023-24/ 307.

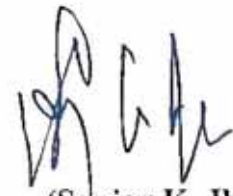
Dated: 8-11-2023

Copy forwarded to:

- ✓ 1. The Director General, National Power Training Institute, NPTI Complex, Sector 33, Faridabad, Haryana -121003 alongwith Management Letter for necessary action.
2. Office of the Comptroller & Auditor General of India (CA-III Wing), New Delhi with reference to Hqrs. office letter dated 07-11-2023.

The facts and figures mentioned in the Separate Audit Report have been re-checked.

Encl: As above.



(Sanjay K. Jha)
Director General of Audit (Energy)



Separate Audit Report of the Comptroller & Auditor General of India on the annual accounts of National Power Training Institute (NPTI), Faridabad, for the year ended 31 March 2023

We have audited the attached Balance Sheet of National Power Training Institute (NPTI), Faridabad as on 31 March 2023, the Income & Expenditure Account and the Receipt and Payment Account for the year ended on that date under Section 20(1) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971. These financial statements are the responsibility of the NPTI's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This Separate Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects etc., if any, are reported through Inspection Report/CAG's Audit Reports separately.

3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

4. Based on our audit, we report that:

- i. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- ii. The Balance Sheet and Income & Expenditure Account/Receipt and Payment Account dealt with by this report have been drawn up in the format approved by the Government of India.
- iii. In our opinion, proper books of accounts and other relevant records have been maintained by NPTI in-so-far as it appears from our examination of such books.
- iv. We further report that:

A. Comments on Accounts

NIL

B. Grants-in-Aid

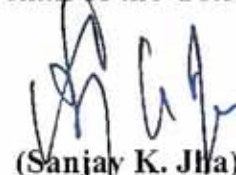
Ministry of Power/ Bureau of Energy Efficiency approved Grants of ₹1715.14 lakh (₹1200 lakh of revenue grant and ₹515.14 lakh of capital grant) for the year 2022-23. out of which grants utilised by NPTI amounted of ₹1429.04 lakh (₹1200 lakh of revenue grant and ₹229.04 lakh of capital grant), leaving an unspent balance of ₹286.10 lakh.

C. Management Letter

Deficiencies which have not been included in the Separate Audit Report would be brought to the notice of the Director General, National Power Training Institute, through a Management Letter issued separately for remedial/corrective action.

- v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet and Income & Expenditure Account/Receipt and Payment Account dealt with by this report are in agreement with the books of account.
- 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 matters stated above and other matters mentioned in Annexure-I to this Separate Audit Report, give a true and fair view in conformity with accounting principles generally accepted in India:
- in so far as it relates to the Balance Sheet, of the state of affairs of NPTI as at 31 March 2023; and
 - in so far as it relates to Income & Expenditure Account, of the excess of income over expenditure for the year ended on that date.

For and on behalf of the C&AG of India



(Sanjay K. Jha)

Director General of Audit (Energy)

Place New Delhi

Dated: 8 November 2023

Annexure I**{Referred to in Para 4 (vi)}**

1.	Adequacy of Internal Audit System	Internal Audit is conducted by Pay & Accounts Office of the Ministry of Power. Internal Audit for the year 2021-22 has been conducted by the MoP, however the internal audit for the year 2022-23 has not been conducted.
2.	Adequacy of Internal Control System	Internal Control system is commensurate with the size of the business subject to following: <ol style="list-style-type: none"> 1. Few lapses were observed like Governing Council meeting not held as per stipulation. Non-reconciliation of Debtors/Balances. 2. Due to its inability to identify the source and reconcile the old balance of CWIP amounting to ₹507.64 lakh as well as sundry creditors amounting to ₹77.31 lakh, NPTI during 2022-23, set off the said un-reconciled old balance of CWIP from the books of accounts, partially (to the extent of ₹77.31 lakh) with un-reconciled old balances of sundry creditors and created provision for the remaining amount of CWIP (i.e., ₹430.33 lakh). Therefore, the internal control system needs to be more strengthened further.
3.	System of verification of fixed Assets	Physical Verification of Fixed Assets was not carried out during the year 2022-23 and earlier years also.
4.	System of Physical verification of Inventory.	Physical verification of inventory has been conducted. General Store/Consumables register was not maintained in prescribed format.
5.	Regularity in payment of Statutory Dues applicable to them.	NPTI has been regular in payment of statutory dues.
6.	Significant risk to financial reporting observed during the course of audit.	No significant risk perceived.
7.	Details of loss of cash or Government property due to theft, misappropriation, fraud and embezzlement etc. during the year.	Management certified that no such case was noticed/reported during the year.


Director General of Audit (Energy)

Reply of the Management on the Separate Audit Report issued by C&AG on Annual Accounts of NPTI, Faridabad for the year 2022-23.

Annexure-1
{Referred to in Para 4 (vi)}

Sl. No	Audit Para	Observations	Reply
1.	Adequacy of Internal Audit System	Internal Audit is conducted by Pay & accounts Office of the Ministry of Power. Internal Audit for the year 2021-22 has been conducted by the MoP, however the internal audit for the year 2022-23 has not been conducted.	MoP has been periodically conducting proprietary/Internal Audits of Corporate Office. MOP has conducted the Internal Audit for the FY 2018-19, FY 2019-20, FY 2020-21, and FY 2021-22. However, in light of the observation of C&AG, a request vide letter No.NPTI/HQ/Acctt/IA16/22-23 dated 21.12.2022 to MoP has already been sent to conduct the Proprietary/Internal Audit of Regional Institutes of NPTI also.
2.	Adequacy of Internal Control System	Internal Control system is commensurate with the size of the business subject to following: 1. Few lapses were observed like Governing Council meeting not held as per stipulation, Non-reconciliation of Debtors/Balances. 2. Due to its inability to identify the source and reconcile the old balance of CWIP amounting to Rs.507.64 lakh as well as sundry creditors amounting to Rs. 77.31 lakh, NPTI during 2022-23, set off the said un-reconciled old balance of	1.Scheduling of Governing Council Meetings is based upon necessity and requirement of the agenda items. Generally, Governing Council Meetings are convened as and when significant matters require discussion and approval from the Governing Council and aligning with the availability of Committee Members. Reconciliation of Debtors was made for FY2021-22. However, the same shall be updated in current FY2023-24 and required adjustments shall be carried out accordingly. 2.The Renovation & Modernization of 9 Regional Institutes and setting up of 2 new Institutes (i.e., Kerala & Shivpuri) were undertaken using Plan Grant received from MOP for Capital Works with total cost involvement of Rs.217.45 Crores. After capitalization of Rs. 217.45 Crore, outstanding amount of Rs. 5.08 crore

		<p>CWIP from the books of accounts, partially (to the extent of Rs. 77.31 lakh) with un-reconciled old balances of sundry creditors and created provision for the remaining amount of CWIP (i.e., Rs.430.33 lakh).</p> <p>Therefore, the internal control system needs to be more strengthened further.</p>	<p>was appearing in CWIP of NPTI. Similarly, un-reconciled old balances in Sundry Creditors to the extent of Rs. 0.77 Crores were appearing in the books of Accounts. Presuming that these old un-reconciled Sundry Creditors may be pertaining to un-reconciled old amount of CWIP of Rs. 5.08 crore, as an abundant precaution, a provision with net amount of Rs. 4.30 crore has been made.</p> <p>However, it is assured that efforts would be diligently made to reconcile the details of both amounts in current financial year and necessary accounting adjustment entries shall be made accordingly.</p>
3.	System of verification of fixed Assets	Physical Verification of Fixed Assets was not carried out during the year 2022-23 and earlier years also.	<p>Internal Committee comprising NPTI officials was constituted with the approval of Director General NPTI for conducting Physical Verification of Store consumables and Fixed Assets at Corporate Office. The constituted committee successfully conducted the physical verification of Store consumables & Fixed Assets pertaining to Hostel Buildings except Assets of the Office Building at Corp. Office.</p> <p>It is assured that discrepancies or shortcomings identified by the Audit regarding the maintenance of the "Physical Verification Report" will be addressed and rectified.</p>
4.	System of Physical verification of Inventory.	Physical verification of inventory has been conducted. General store / Consumables register was not maintained in prescribed format.	In line with the Audit observation it is acknowledged that the General Store/Consumables Register shall be maintained as per prescribed Form no.-23 of GFR 2017 in the current Financial Year.
5.	Regularity in payment of Statutory Dues applicable to them.	NPTI has been regular in payment of statutory dues.	This is statement of fact.
6.	Significant risk financial reporting observed during the course of audit.	No significant risk perceived.	This is statement of fact.
7.	Details of loss of cash or Government property due to theft, misappropriation, fraud and embezzlement etc. during the year.	Management certified that no such case was noticed/reported during the year.	This is statement of fact.

FINANCIAL STATEMENTS FOR THE YEAR 2022-2023



FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)
NATIONAL POWER TRAINING INSTITUTE
 (UNDER MINISTRY OF POWER, GOVT. OF INDIA)
 NATIONAL POWER TRAINING INSTITUTE
 BALANCE SHEET AS AT 31st MARCH, 2023

(Amount in Rs.)

CORPUS / CAPITAL FUND AND LIABILITIES	Schedule	Current Year	Previous Year
CORPUS / CAPITAL FUND	1	653,657,979	2,435,097,786
RESERVES AND SURPLUS	2	-	-
EARMARKED/ENDOWMENT FUNDS	3	2,388,195,775	858,040,671
SECURED LOANS & BORROWINGS	4	-	-
UNSECURED LOANS AND BORROWINGS	5	-	-
DEFERRED CREDIT LIABILITIES	6	-	-
CURRENT LIABILITIES AND PROVISIONS	7	217,343,075	243,071,413
TOTAL		3,259,196,829	3,536,209,870
ASSETS			
FIXED ASSETS	8	1,875,567,113	2,131,770,284
INVESTMENTS-FROM EARMARKED / ENDOWMENT FUNDS	9	906,604,115	986,384,104
INVESTMENTS- OTHERS	10	-	-
CURRENT ASSETS, LOANS, ADVANCES	11	477,025,601	418,055,482
MISCELLANEOUS EXPENDITURE (to the extent not written off or adjusted)	-		
TOTAL		3,259,196,829	3,536,209,870
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

(R.P. Goyal)
 Director (Finance)

(Dr. Tripta Thakur)
 Director General

NATIONAL POWER TRAINING INSTITUTE
(UNDER MINISTRY OF POWER, GOVT. OF INDIA)
INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED ON 31st MARCH, 2023

(Amount in Rs.)

INCOME	Schedule	Current Year	Previous Year
Income from Sales/Services	12	25,963,815	39,115,914
Grants/Subsidies	13	-	-
Fees/Subscriptions	14	488,950,147	185,464,958
Income from Investments (Income on Invest from earmarked/endow. Funds transferred to Funds)	15	-	-
Income from Royalty, Publication etc.	16	-	-
Interest Earned	17	3,468,135	16,724,942
Other Income	18	279,346,350	50,753,185
Increase/(decrease) in stock of Finished goods and works-in-progress	19	-681,835	-556,874
TOTAL (A)		797,046,612	291,502,125
EXPENDITURE			
Establishment Expenses	20	245,160,753	274,149,622
Other Administrative Expenses	21	366,632,981	171,440,729
Expenditure on Grants, Subsidies	22	-	-
Interest	23	-	-
Depreciation	8	231,551,938	630,915,117
TOTAL (B)		843,345,672	1,076,505,468
Balance being excess of Income over expenditure (A-B)		-46,299,060	-785,003,343
SURPLUS/(DEFICIT) CARRIED TO CORPUS/CAPITAL FUND	1	-46,299,060	-785,003,343
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

(R.P. Goyal)
Director (Finance)

(Dr. Tripta Thakur)
Director General

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS) NATIONAL POWER TRAINING INSTITUTE

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2023

(Amount in Rs.)

SCHEDULE 1 - CORPUS/CAPITAL FUND	Current Year	Previous Year
Balance as at the beginning of the year	2,435,097,786	3,179,026,161
Less : Transferred to Schedule 3 Earmarked Fund (Plan Grant)	1,603,224,119	-
Less : Transferred to Schedule 3 Earmarked Fund (Donation Fund)	434,061	-
Less : Transferred to Schedule 3 Earmarked Fund (Depreciation Fund)	131,482,567	-
Add : Plan Grant during the year	-	40,702,359
Add/(Deduct) : Balance of Net income/(expenditure)transferred from the Income and Expenditure Account	- 46,299,060	- 785,003,343
Inter unit balance	-	372,609
BALANCE AS AT THE YEAR - END	653,657,979	2,435,097,786

(Amount in Rs.)

SCHEDULE 2- RESERVES AND SURPLUS	Current Year	Previous Year
<u>1. Capital Reserve</u> -		
Opening balance	-	-
Add : Addition during the year	-	-
Less : Deductions during the year	-	-
Closing balance	-	-
<u>2. Revaluation Reserve</u> -		
Opening balance	-	-
Add : Addition during the year	-	-
Less : Deductions during the year	-	-
Closing balance	-	-
<u>3. Special Reserve</u> -		
Opening balance	-	-
Add : Addition during the year	-	-
Less : Deductions during the year	-	-
Closing balance	-	-
<u>4. General Reserve</u> -		
Opening balance	-	-
Add : Addition during the year	-	-
Less : Deductions during the year	-	-
Closing balance	-	-
TOTAL	-	-

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)
NATIONAL POWER TRAINING INSTITUTE
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2023

(Amount in Rs.)

SCHEDULE 3 - EARMARKED/ENDOWMENT FUNDS	FUND-WISE BREAK UP						TOTALS	
	GP Fund	Donation Fund	Pension Fund	Grant for Creation of Assets	Depreciation Fund	Current Year	Previous Year	
a) <u>Opening balance of the funds</u>	157,723,431	150,000	700,167,240	-	-	858,040,671	871,914,162	
b) <u>Additions to the Funds</u>								
i) <u>Donation/Grants/Subscription on Govt Grants</u>								
- Transferred from Corpus Fund (Note - 1)	-	434,061	-	1,603,224,119	131,482,567	1,735,140,747	-	
- GPF Subscription received	4,735,308	-	-	-	-	4,735,308	58,647,516	
- Govt Grant received from MoP	-	-	120,000,000	23,531,708	-	143,531,708	120,000,000	
- Grant received from BEE	-	-	-	16,850,000	-	16,850,000	-	
- Interest on GPF for the Year	10,163,317	-	-	-	-	10,163,317	-	
ii) <u>Income from investments made on accounts of Funds</u>								
- Interest earned on Depreciation Fund Investments	-	-	-	-	4,288,748	4,288,748	8,241,356	
- Interest earned on Donation Fund Investments	-	27,335	-	-	-	27,335	-	
- Interest earned on Pension Fund Investments	-	-	47,016,211	-	-	47,016,211	26,946,127	
iii) <u>Other additions</u>								
- Recovery of GPF Advance	1,598,994	-	-	-	-	1,598,994	-	
- Pension withheld amount	-	-	-	-	-	-	558,043	
- CPF Subscription & Interest Income	-	-	-	-	-	-	561,591	
<u>TOTAL (a+b)</u>	174,221,050	611,396	867,183,451	1,643,605,827	135,771,315	2,821,393,039	1,086,868,795	

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)
NATIONAL POWER TRAINING INSTITUTE
 SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2023

(Amount in Rs.)

SCHEDULE 3 - EARMARKED/ENDOWMENT FUNDS	FUND-WISE BREAK UP						TOTALS	
	GP Fund	Donation Fund	Pension Fund	Grant for Creation of Assets	Depreciation Fund	Current Year	Previous Year	
c) Utilisation/Exp. towards objectives of Funds								
i. Capital Expenditure								
- Prior Period Adjustment	933,861	-	-	-	2,697,432	3,631,293	-	
- GPF Advance payment	1,120,000	-	-	-	-	1,120,000	-	
- GPF Part payment withdrawal	14,147,185	-	-	-	-	14,147,185	-	
- GPF Final payment withdrawal	17,116,830	-	-	-	-	17,116,830	-	
- Gratuity Payment (Old Pensioners)	-	-	31,003,898	-	-	31,003,898	-	
- Leave Encashment Payment (Old Pensioners)	-	-	18,299,571	-	-	18,299,571	-	
- Pension Payment (On retirement)	-	-	29,845,985	-	-	29,845,985	-	
ii. Revenue Expenditure								
- Pension Payment (Monthly)	-	-	122,208,113	-	-	122,208,113	-	
- Amortisation of Grant (Schedule 18) w.r.t Depreciation Charged for FY 2022-23 on Capital Assets procured against Grant	-	-	-	180,228,972	-	180,228,972	-	
- Amortisation of Grant (Schedule 18) w.r.t Depreciation Charged for earlier year during FY 2022-23 on Capital Assets procured against Grant	-	-	-	15,595,417	-	15,595,417	-	
TOTAL (c)	33,317,876	-	201,357,567	195,824,389	2,697,432	433,197,264	228,828,124	
NET BALANCE AS AT THE YEAR-END (a + b - c)	140,903,174	611,396	665,825,884	1,447,781,438	133,073,883	2,388,195,775	858,040,671	

Note - 1 Grant amounting to Rs. 217,45,44,050/- received in prior years are transferred from corpus. Against this Grant, Depreciation of Rs. 57,13,19,931/- has already been charged in Income & expenditure account in previous year. Therefore, Net amount of Rs. 160,32,24,119/- has been transferred from Corpus Fund (Schedule 1)

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS) NATIONAL POWER TRAINING INSTITUTE

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2023

(Amount in Rs.)

SCHEDULE 4 - SECURED LOANS AND BORROWINGS	Current Year	Previous Year
1. Central Government	-	-
2. State Government (Specify)	-	-
3. Financial Institutions		
a) Term Loans	-	-
b) Interest accrued and due	-	-
4. Banks:		
a) Term Loans		
- Interest accrued and due	-	-
b) Other Loans (Specify)		
- Interest accrued and due	-	-
5. Other Institutions and Agencies	-	-
6. Debentures and Bonds	-	-
7. Others (Specify)	-	-
TOTAL	-	-

(Amount in Rs.)

SCHEDULE 5 - UNSECURED LOANS AND BORROWINGS	Current Year	Previous Year
1. Central Government	-	-
2. State Government (Specify)	-	-
3. Financial Institutions	-	-
4. Banks:		
a) Term Loans	-	-
b) Other Loans (Specify)	-	-
5. Other Institutions and Agencies	-	-
6. Debentures and Bonds	-	-
7. Fixed Deposits	-	-
8. Others (Specify)	-	-
TOTAL	-	-

SCHEDULE 6 - DEFERRED CREDIT LIABILITIES	Current Year	Previous Year
a) Acceptances secured by hypothecation of capital equipments and other assets	-	-
b) Others	-	-
TOTAL	-	-

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

NATIONAL POWER TRAINING INSTITUTE

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2023

(Amount in Rs.)

SCHEDULE 7- CURRENT LIABILITIES AND PROVISIONS	Current Year	Previous Year
CURRENT LIABILITIES		
1. Acceptances	-	-
2. Sundry Creditors		
a) For Goods	-	-
b) Others		
- Faculty Members	1,845,407	
- Contractors	20,183,654	
- Suppliers	8,512,632	
- Others	78,232	
	30,619,925	18,035,631
3. Advances Received		
- Training Fee from Students	7,801,967	
- Training Fee from Clients	10,649,660	
- Hostel Fee	1,497,740	
- Mess Fee	1,260,000	
	21,209,367	37,819,449
4. Interest accrued but not due on		
a) Secured Loans/Borrowings	-	-
b) Unsecured Loans/Borrowings	-	-
5. Statutory Liabilities		
a) Overdue	-	-
b) Others		
- TDS IT on Contractor	945,552	
- TDS IT on Professional or Technical Services	2,814,395	
- TDS IT on Rent	212,886	
- TDS IT on Salary	2,105,750	
- GST	21,157,926	
- TDS GST	85,071	
	27,321,580	17,093,344
6. Other Current Liabilities		
a) Security Deposits		
- Contractors	4,705,190	
- PGDC Students	3,875,733	
- PDC Students	626,093	
- MBA Students	36,000	
- B. Tech Students	1,898,820	
- Other Security Deposits	5,479,605	
	16,621,441	13,906,043
b) Earnest Money Deposits		
- Contractors	304,369	
- Suppliers	22,700	
	327,069	98,569
c) Others		
- NPS	540,595	
- GSLI	169,432	
- GPF	535,766	
- Salary	14,032,750	
- Audit Fee	9,938,291	
- Expenses Payable	23,617,655	
	48,834,489	78,739,686
TOTAL (A)	144,933,871	165,692,722
PROVISIONS		
1. Gratuity (NPS Employee)	36,852,074	35,045,700
2. Leave Encashment (NPS Employee)	35,557,130	42,332,991
TOTAL (B)	72,409,204	77,378,691
TOTAL (A+B)	217,343,075	243,071,413

SCHEDULE - 8 FIXED ASSETS
(Amount in Rs.)

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)
NATIONAL POWER TRAINING INSTITUTE
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2023

DESCRIPTION / PARTICULARS	GROSS BLOCK				DEPRECIATION				NET BLOCK		
	Cost/Valuation As at beginning of the year 01.04.2022	Additions during the year 2022-23 (Less Than 180 Days)	Additions during the year 2023-23 (More Than 180 Days)	Cost/Valuation at the year end 31.03.2023	As at the beginning of the year	Depreciation for earlier / prior year(s)	Depreciation for the year	Adjustment/(Deductions) during the year 2022-23	Total up to the year - end 2022-23	As at the Current Year 31st March, 2023	As at the Previous Year 31st March, 2022
Land-Free hold	18,696,823	-	-	18,696,823	-	-	-	-	-	18,696,823	18,696,823
Land-Leasehold	3,803,636	-	-	3,803,636	2,337,600	-	83,400	-	2,421,000	1,382,636	1,466,036
Building-On freehold Land	1,129,622,519	-	-	-	610,014,358	15,489,900	-	(625,504,258)	-	-	519,608,161
Building- Office	-	-	-	431,388,408	-	-	18,323,767	248,150,734	266,474,501	164,913,907	-
Building- Residential (Staff Quarters)	-	-	-	258,037,644	-	-	6,026,305	137,511,553	143,537,858	114,499,786	-
Building- Hostels	-	-	-	429,670,371	-	-	20,014,267	229,527,700	249,541,967	180,128,404	-
Building- Auditorium	-	-	-	19,099,677	-	-	878,541	10,314,271	11,192,812	7,906,865	-
Building-On Leasehold Land	1,484,728,169	-	-	-	508,990,029	(1,397,133)	-	(507,592,896)	-	-	975,738,140
Building- Office	-	-	-	436,634,999	-	0	28,691,750	149,717,502	178,409,252	258,225,747	-
Building- Residential (Staff Quarters)	-	-	-	338,375,185	-	0	10,390,915	130,556,888	140,947,803	197,427,382	-
Building- Hostels	-	-	-	586,238,233	-	0	38,775,645	198,481,780	237,257,425	348,980,808	-
Building- Auditorium	-	-	-	116,561,895	-	-	8,772,517	28,836,724	37,609,241	78,952,654	-
Plant machinery & Equipment	356,966,852	-	-	356,843,080	302,101,411	0	8,211,250	-	310,312,661	46,530,419	54,865,441
Vehicles	27,464,287	-	-	23,282,961	19,131,127	427,932	1,380,463	(5,479,186)	15,460,336	7,822,624	8,333,159
Furniture, Fixtures.	236,534,883	1,405,404	398,305	246,258,174	139,114,906	3,722,077	10,280,898	(90,488)	153,027,393	93,230,781	97,419,977
Office Equipment	50,216,203	1,905,681	390,409	53,606,757	29,714,298	945,439	3,477,554	(1,189,517)	32,947,774	20,658,983	20,501,905
Computer/Peripherals	165,831,220	105,105	466,564	165,174,498	149,568,323	(791,979)	6,538,241	-	155,314,585	9,859,913	16,262,897
Electric Installations	10,552,042	-	-	10,552,042	8,429,685	-	318,354	-	8,748,039	1,804,003	2,122,357
Library Books	17,886,845	-	14,916	17,901,761	17,863,963	27,558	84,096	-	17,775,617	126,144	222,882
Tube wells & W. Supply	1,275,687	-	-	1,275,687	1,089,256	-	27,965	-	1,117,221	158,466	186,431
Other Fixed Assets/Simulators	850,056,061	365,907	83,439	837,533,128	484,473,958	(2,800,819)	53,351,480	-	535,024,619	302,508,509	365,582,103
Assets less than Rs. 5000/-	-	216,532	60,387	276,919	-	-	276,919	-	276,919	-	-
Stores, Spares & Loose Tools	-	24,636	-	24,636	-	-	24,636	-	24,636	-	-
TOTAL OF CURRENT YEAR (A)	4,353,635,226	4,024,265	1,414,020	4,351,236,513	2,272,628,914	15,622,975	215,928,963	(6,759,192)	2,497,421,659	1,853,814,854	2,081,006,312
Capital Work-in-progress	50,763,972	21,752,259	-	64,784,651	-	-	-	-	-	64,784,651	50,763,972
Less: Provision for Doubtful Capital Work-in-progress	-	-	-	43,032,392.00	-	-	-	-	-	43,032,392	-
TOTAL OF CURRENT YEAR (B)	50,763,972	21,752,259	-	21,752,259	-	-	-	-	-	21,752,259	50,763,972
TOTAL (A+B)	4,404,399,198	25,776,524	1,414,020	4,372,988,772	2,272,628,914	15,622,975	215,928,963	(6,759,192)	2,497,421,659	1,875,567,113	2,131,770,284
PREVIOUS YEAR	4,361,249,171	1,080,092	2,178,622,702	4,404,399,198	1,641,713,797	362,557,562	268,357,555	-	2,272,628,914	2,131,770,284	2,719,535,373

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS) NATIONAL POWER TRAINING INSTITUTE

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2023

(Amount in Rs.)

SCHEDULE - 9 INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS	Current Year	Previous Year
1. In Government Securities	-	-
2. Other approved Securities	-	-
3. Shares	-	-
4. Debentures and Bonds	-	-
5. Subsidiaries and Joint Ventures	-	-
6. Others	-	-
FDR with SBI - GPF (Short Term FDR)	124,000,000	137,599,734
FDR with SBI - Donation (Short Term FDR)	609,369	562,692
Deposit with LIC - Pension & other superannuation benefits (Long Term Deposit)	653,441,901	690,434,038
FDR with SBI - Gratuity for NPS employees (Short Term FDR)	16,857,564	15,910,674
FDR with SBI - Leave Encashment for NPS employees (Short Term FDR)	18,890,272	16,948,426
FDR with SBI - Depreciation Fund (Short Term FDR)	92,805,009	124,928,540
TOTAL	906,604,115	986,384,104

(Amount in Rs.)

SCHEDULE - 10 INVESTMENT - OTHERS	Current Year	Previous Year
1. Government Securities	-	-
2. Other approved Securities	-	-
3. Shares	-	-
4. Debentures and Bonds	-	-
5. Subsidiaries and Joint Ventures	-	-
6. Others	-	-
TOTAL	-	-

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS) NATIONAL POWER TRAINING INSTITUTE

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2023

(Amount in Rs.)

SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES	Current Year	Previous Year
<u>A. CURRENT ASSETS</u>		
<u>1. Inventories</u>		
a) Stores and Spares	-	-
b) Loose Tools	-	-
c) Stock-in-trade		
Finished Goods (NPTI Manuals)	4,228,588	4,910,423
<u>2. Sundry Debtors (Amount recoverable from Debtors)</u>		
a) Debts Outstanding for a period exceeding six months		
i) Amount receivable from Students	-	-
ii) Amount receivable from Clients	61,438,944	47,258,522
b) Debts Outstanding less than six months		
i) Amount receivable from Students	19,469,152	-
ii) Amount receivable from Clients	162,675,339	101,692,153
	243,583,435	148,950,675
Less :		
Receipts from Unidentified Debtors	1,056,128	-
Unidentified TDS on Debtors	2,138,104	-
Provision for Doubtful Debts	13,166,166	976,267
Net Outstanding Debts	227,223,037	147,974,408
<u>3. Cash balance in hand (including cheques/drafts and imprest)</u>	-	-
<u>4. Bank Balances</u>		
a) With Scheduled Banks:		
- On Current Accounts	61,288,468	101,319,443
- On Deposit Accounts (FDR's)*	64,700,136	70,907,498
* includes amount of Rs.1,14,25,126/- lien against Bank Guarantee which are not freely available for business use.		
- On Saving Accounts (against Earmarked Funds)		
- GPF	12,614,066	15,874,737
- Pension	12,163,132	9,171,818
b) With non-Scheduled Banks	-	-
<u>5 Post Office - Saving Accounts</u>	-	-
TOTAL (A)	382,217,427	350,158,327

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS) NATIONAL POWER TRAINING INSTITUTE

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH, 2023

(Amount in Rs.)

SCHEDULE-11 CURRENT ASSETS, LOANS, ADVANCES (Contd.)	Current Year	Previous Year
B. LOANS ADVANCES AND OTHER ASSETS		
1. Loans		
a) Staff		
1.) Computer Advance	81,800	-
2.) Short Term Advance (Tour TA Advance)	112,096	-
3.) Short Term Advance (Transfer TA Advance)	631,702	
4.) Short Term Advance (LTC Advance)	8,636	
5.) Short Term Advance (Medical Advance)	100,000	
6.) Short Term Advance (Temporary Advance)	100,280	
	1,034,514	2,138,559
b) Other Entities engaged in activities/objectives similar to that of the Entity.	-	-
c) Other (Specify)	-	-
2. Advances and other amount recoverable in cash or in kind or for value to be received		
a) On Capital Account	2,903,800	6,461,847
b) Prepayment	-	-
c) Prepaid Expenses	603,809	435,998
d) Others		
i) Advances - Government Departments	2,201,442	
ii) Advances - Contractors	1,347,544	
Less : Provision for Doubtful Advances	26,344	
iii) Advances - Suppliers	25,000	
iv) EMD - Government Departments	10,071,317	
v) EMD - Contractors	25,000	
vi) EMD - Suppliers	968,800	
vii) Security Deposits & Other Recoverables	2,388,376	
	17,001,135	9,277,475
3. Income Accrued		
a) On Investments from Earmarked/Endowment Funds		
- GPF	433,453	-
- Donation	2,027	-
- Depreciation Fund	1,104,793	
- Gratuity (NPS Employees)	56,070	
- Leave Encashment (NPS Employees)	62,831	
	1,659,174	4,676,168
b) On investment -Others		
- Term Deposits (Long)/ FDRs	826,762	
- Term Deposits (Short)/ FDRs	558,324	
	1,385,086	16,029,476
c) On Loans and Advances	-	-
d) Others (includes income due unrealised)	-	-
4. Claim Receivable		
i) TDS Recoverable	44,030,723	
ii) GST Input Recoverable	5,098,202	
iii) Service Tax Recoverable	1,091,731	
	50,220,656	28,877,632
TOTAL (B)	94,808,174	67,897,155
TOTAL (A + B)	477,025,601	418,055,482

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)
NATIONAL POWER TRAINING INSTITUTE
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE
PERIOD/YEAR ENDED ON 31st MARCH, 2023

(Amount in Rs.)

SCHEDULE 12 - INCOME FROM SALES/SERVICES	Current Year	Previous Year
1. Income from Sales		
a) Sales of Finished Goods - C.B.T (Computer Based Training)	-	-
- Sale of Publication	316,220	107,634
b) Sale of Scraps	194,153	620,946
2. Income from Services		
a) Professional/Consultancy Services		
i) Consultancy	14,997,338	
ii) Audit & Inspection	10,456,104	38,387,334
TOTAL	25,963,815	39,115,914

SCHEDULE 13 - GRANTS/SUBSIDIES	Current Year	Previous Year
Irrevocable Grants & Subsidies Received		
1) Central Government	-	-
2) State Government(s)	-	-
3) Government Agencies	-	-
4) Institutions/Welfare Bodies	-	-
5) International Organizations	-	-
6) Others (Specify)	-	-
TOTAL	-	-

SCHEDULE 14 - FEES/SUBSCRIPTIONS	Current Year	Previous Year
1) Entrance Fees	2,543,382	-
2) Annual Fees/Subscriptions	-	-
3) Seminar/Programme Fees	3,606,267	30,933,121
4) Others		
i) Training Fee for Short Term Courses	207,415,879	
ii) Training Fee for RDSS	98,811,300	
iii) Training Fee/ Subscriptions - Others	253,286	
iv) Training Fee for PGDC	45,421,177	
v) Training Fee for PDC	4,937,188	
vi) Training Fee for MBA	1,600,000	
vii) Training Fee for Foundation Course	68,610,148	
viii) Training Fee for Bio Mass Programme	22,967,500	
ix) Training Fee for Cyber Security Programme	32,784,020	154,531,837
TOTAL	488,950,147	185,464,958

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)
NATIONAL POWER TRAINING INSTITUTE
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE
PERIOD/YEAR ENDED ON 31st MARCH, 2023

(Amount in Rs.)

SCHEDULE 18 - OTHER INCOME	Current Year	Previous Year
1.) Profit on Sale/disposal of Assets		
a.) Owned Assets	894,431	
b.) Assets Acquired out of grants, or received free of cost	-	27,312,683
2.) Fees for Miscellaneous Services		
i) Hostel Fee	23,184,992	
ii) Transportation Fee	3,817,916	
iii) Mess Fee	15,495,232	
iv) Exam Fee	8,102,653	
v) Placement Fee	819,550	
vi) Others	3,576,958	
3.) Amortisation of Grant	195,824,389	-
4.) Rent of Building	5,666,239	-
5.) Recovery of Electricity Charges	1,761,625	1,220,580
6.) Provision/Liabilities written back	16,910,984	-
7.) Miscellaneous Income		
i) Sale of Tender	5,000	
ii) License Fee from Employees	664,555	
iii) Rent of Guest House	877,412	
iv) Recovery of Water Charges	80,956	
v) Others	1,663,458	4,528,417
TOTAL	279,346,350	50,753,185

(Amount in Rs.)

SCHEDULE 19 - INCREASE/(DECREASE) IN STOCK OF FINISHED GOODS	Current Year	Previous Year
A) Closing Stock		
Finished Goods (NPTI Manuals)	4,228,588	4,910,423
B) Opening Stock		
Finished Goods (NPTI Manuals)	4,910,423	5,467,297
NET INCREASE/(DECREASE) (A - B)	-681,835	-556,874

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)
NATIONAL POWER TRAINING INSTITUTE
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE
PERIOD/YEAR ENDED ON 31st MARCH, 2023

(Amount in Rs.)

SCHEDULE 20 - ESTABLISHMENT EXPENSES	Current Year	Previous Year
a) Salaries and Wages	217,136,669	223,024,027
b) Allowances		
i) Children Education Allowances	2,565,000	
ii) Employee Medical Expenses (On roll) - Outdoor/OPD	5,526,599	
iii) Employee Medical Expenses (On roll) - Indoor/IPD	1,542,588	
iv) LTC Allowances	32,361	
v) Leave Encashment	22,561	
vi) Travelling Allowances	33,190	25,273,360
c) Contribution to Other Fund (NPS)	11,524,435	9,264,461
d) Expenses on Employees on actuarial basis		
i) Gratuity	1,806,374	
ii) Leave Encashment	-	14,037,230
e) Others		
i) Prior Period Items - Debit and Credit Balance	470,244	
ii) Deficit Interest - GPF	4,500,732	2,550,544
TOTAL	245,160,753	274,149,622

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)
NATIONAL POWER TRAINING INSTITUTE
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE
PERIOD/YEAR ENDED ON 31st MARCH, 2023

(Amount in Rs.)

SCHEDULE 21 - OTHER ADMINISTRATIVE EXPENSES	-	Current Year	Previous Year
a) Purchases-			
i) Trg. Aids & Equipment (Non-Capital)	7,332,223		
ii) Publication of Training Manuals	726,059	8,058,282	3,210,358
b) Cartage and Carriage Inwards		-	-
c) Electricity charges		24,062,100	21,812,233
d) Water charges		2,122,332	2,272,707
e) Insurance			
i) Insurance - Car	231,863		
ii) Insurance - Bus	475,130		
iii) Insurance - Travel	13,216		
iv) Insurance - Others	11,566	731,775	452,946
f) Repair and Maintenance			
i) Repair and Maintenance - Office Building	87,675		
ii) Repair and Maintenance - Hostel	4,274,506		
iii) Repair and Maintenance - Staff Quarters	60,926		
iv) Repair and Maintenance - Housekeeping Charges	6,814,620		
v) Repair and Maintenance - Horticulture Charges	1,444,693		
vi) Repair and Maintenance - Office Equipments	398,844		
vii) Repair and Maintenance - Electrical Equipments	1,637,696		
viii) Repair and Maintenance - RO Plants	212,915		
ix) Repair and Maintenance - Computers	463,130		
x) Repair and Maintenance - Simulator	643,370		
xi) Repair and Maintenance - Civil Works	12,290,499		
xii) Repair and Maintenance - Electrical Maintenance (by CPWD)	4,143,524		
xiii) Repair and Maintenance - Furniture	89,955	32,562,353	32,543,393
g) Rent, Rates & Taxes			
i) Property Tax	1,137,077		
ii) Statutory & Other Taxes	737,378	1,874,455	2,597,209
h) Vehicles Running and Maintenance			
i) Vehicles Running Fuel for Bus	188,723		
ii) Vehicles Maintenance for Bus	710,237		
iii) Vehicles Running Fuel for Car	1,446,850		
iv) Vehicles Maintenance for Car	751,945	3,097,755	2,293,683
i) Postage, Telephone and Communication charges Internet Charges			
i) Postage & Courier Charges	166,142		
ii) Telephone Charges - Office	583,958		
iii) Telephone Charges - Employees	562,904		
iv) Internet Charges/Communication Charges	2,822,252	4,135,256	2,138,447
j) Printing & Stationery		2,753,303	4,540,355

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FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)
NATIONAL POWER TRAINING INSTITUTE
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE
PERIOD/YEAR ENDED ON 31st MARCH, 2023

(Amount in Rs.)

SCHEDULE 21 - OTHER ADMINISTRATIVE EXPENSES	Current Year	Previous Year
k) Travelling Expenses		
i) Travelling Expenses for Students/Training Programmes	5,653,053	
ii) Tour Travelling Expenses - Employees	4,928,121	
iii) Transfer TA Expenses - Employees	972,634	
	11,553,808	5,678,922
l) Expenses on Seminar/workshop	4,275,741	1,849,006
m) Subscription Expenses - Journals	3,000,216	63,530
n) Expenses on Fees (Affiliation Fee)	887,920	143,391
o) Audit Fees		
i) Audit Fees - CAG Audit	4,760,390	
ii) Audit Fees - Internal Audit	360,000	
iii) Audit Fees - Tax Audit	35,000	
iv) Audit Fees - GST Audit	24,000	
v) Audit Fees - Others	36,432	
	5,215,822	6,822,550
p) Hospitality and Entertainment Expenses		
q) Contractual Manpower Hiring Charges	33,553,927	9,309,510
r) Security Service Hiring Charges	18,785,630	21,681,734
s) Professional Charges/Honorarium to Faculty	11,824,852	10,981,565
t) Professional Charges - Others	22,036,422	1,722,198
u) Legal Charges	151,054	-
v) Consultancy Charges	857,924	17,159,107
w) Provision for Doubtful CWIP	43,032,392	
x) Provision for Bad and Doubtful Debts/Advances	13,170,054	-
y) Bad Debts Written-off	317,422	-
z) Freight and Forwarding Expenses	3,540	292,342
aa) Advertisement and Publicity	2,186,069	1,452,797
ab) Expenditure on conducting of Training Programme		
i) Expenditure on RDSS Training Programme	18,577,284	
ii) Expenditure on Foundation Course	10,902,573	
iii) Expenditure on Bio Mass Programme	3,186,482	
iv) Expenditure on Cyber Security Programme	12,433,150	
v) Catering Charges for Training Courses/Trainees	24,631,042	
vi) Expenses on Job Training at Client Organisations	8,017,084	
vii) Other Training Expenditure	3,026,508	
	80,774,123	15,099,192
ac) Others		
i) Prior Period Items - Debit and Credit Balance	32,061,385	
ii) Catering Charges for Office Meetings	221,583	
iii) Bank Charges	119,192	
iv) Tender Fees	200,632	
v) Provision for Interest on Refund of Advance from client	1,483,567	
vi) Other Miscellaneous Expenses	1,522,095	
	35,608,454	7,323,554
TOTAL	366,632,981	171,440,729

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)
NATIONAL POWER TRAINING INSTITUTE
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE
PERIOD/YEAR ENDED ON 31st MARCH, 2023

(Amount in Rs.)

SCHEDULE 22 - EXPENDITURE ON GRANTS, SUBSIDIES	Current Year	Previous Year
a) Grants given to Institutions/Organizations	-	-
b) Subsidies given to Institutions/Organizations	-	-
TOTAL	-	-

(Amount in Rs.)

SCHEDULE 23 - INTEREST	Current Year	Previous Year
On Fixed Loans	-	-
On other Loans (including Bank Charges)	-	-
Others (Specify)	-	-
TOTAL	-	-



FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

Name of Entity: NATIONAL POWER TRAINING INSTITUTE

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2023

SCHEDULE-24 SIGNIFICANT ACCOUNTING POLICIES

1. ACCOUNTING CONVENTION

The financial statements are prepared on the basis of historical cost convention, unless otherwise stated and on the accrual method of accounting.

2. INVENTORY VALUATION

2.1 Inventories are valued at cost.

2.2 Postage Stamps, Stationery & House-keeping consumable items are fully charged to the Income & Expenditure account in the year of purchase.

3. INVESTMENTS

3.1 Investments classified as “Long term investments” are carried at cost. Provision for decline, other than temporary, is made in carrying cost of such investments.

3.2 Investments classified as “Short term investments” are carried at lower of cost and fair value.

4. GST

Liability of GST in respect of Training & Consultancy provided by the Institutes/units/ entity is accounted as per the provisions of the GST Act.

5. FIXED ASSETS

5.1 Fixed Assets are stated at historical cost comprising of purchases price, freight, inward, duties & taxes and incidental & attributable cost of bringing the assets to its working conditions for its intended use.

5.2 In case of Commissioned assets, works/ cost-plus contracts where final settlement of bills with contractors is yet to be affected, capitalization is done on provisional basis subject to necessary adjustment in the year of final settlement.

5.3 Expenditure on Renovation & Modernization of Fixed Assets resulting in increased life and/or efficiency of an existing Asset is added to the cost of related Assets.

5.4 Machinery spares which can be used only in connection with an item of fixed asset and whose use is expected to be irregular are capitalized separately at the time of purchase and depreciated over the residual useful life of the related Plant & Machinery.

5.5 Machinery spares other than those covered in (5.4) above are charged to Income & Expenditure Account as and when issued for consumption.

6. DEPRECIATION

- 6.1 Depreciation on the assets is charged on written Down Value (WDV) method except on unserviceable items at the rate specified under the Income Tax Act, 1961 as mentioned below :-

Assets category / type	Rate of Depreciation	Assets category / type	Rate of Depreciation
Office Buildings/ Building others	10%	Computer, Printers & Peripherals	40%
Residential Buildings - Permanent	5%	Photocopy / Duplicating Machines	40%
Vehicles/Cars/Buses/Je eps etc.	15%	Plant & Machinery	15%
Furniture & Fixture (office/ Residential)	10%	Library Books	40%
Electrical Installation /others	15%	Office Equipment / other Equipment's	15%
Simulator (Plant & Machinery)	15%	Air conditioners / water coolers / Refrigerators / Fans	15%

- 6.2 In respect of additions to / Deductions from fixed Assets during the year depreciation is charged on pro rata basis as under:

- Assets acquired/put to use for up to 180 days = Depreciation for six months.
- Assets acquired/put to use for more than 180 days = Depreciation for full year.

- 6.3 Assets costing up to Rs.5000 are fully depreciated in the year of capitalization.

7. MISCELLANEOUS EXPENDITURE

Deferred Revenue expenditure is written off over a period of 5 years from the year it is incurred.

8. ACCOUNTING FOR SALES & SERVICES

Income from sales & services are accounted on accrual basis and are net of Sales Returns, Rebate and Trade Discounts and excludes GST.

9. GRANTS/ SUBSIDIES

- 9.1 Grants in the nature of contribution to the Corpus received from Government/ other organisation are treated as Corpus/ Capital Fund.
- 9.2 Grants in the nature of contribution towards Capital cost of setting up projects received from Government/ other organisation are treated as Earmarked / Endowment Funds.
- 9.3 Grants are accounted on realization basis.
- 9.4 Expenditure incurred under various schemes against grants received from Government/ other organisation, is accounted for in the year of receipt of grant.

- 9.5 Grants related to depreciable assets received from Government/ other organisation are amortized over the useful life of the assets on a systematic basis in the proportion in which depreciation on the related assets is charged.

10. FOREIGN CURRENCY TRANSACTIONS

- 10.1 Transactions denominated in foreign currency are accounted at the exchange rate prevailing at the date of transaction.
- 10.2 Current Assets, foreign currency loans and current liabilities are converted at the exchange rate prevailing as at the year end and the resultants gain/loss is charged to income and expenditure account.

11. LEASE

Lease rentals are expensed with reference to lease terms.

12. DEPRECIATION FUND

Depreciation fund is created from the surplus in the Income and Expenditure Account and shall be used for replacement of fixed assets on completion of its useful life.

13. RETIREMENT BENEFITS

- 13.1 Liability towards gratuity payable on death/ retirement, accumulated leave encashment and commutation value of Pension of NPTI employees covered under old pension scheme is accounted for to the extent of grant-in-aid provided by the Ministry of Power.
- 13.2 New Pension contribution of employees of NPTI since 01.01.2004 onwards has been transferred to NSDL as per norms of the Government of India.
- 13.3 Provision for Leave salary and Gratuity of the employees covered under NPS w.e.f. 01.01.2004 have been made on the basis of actuarial valuation. The funds have been invested in SBI in the form of FDR's towards aforesaid liability.



FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

Name of Entity: NATIONAL POWER TRAINING INSTITUTE

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2023

SCHEDULE- 25 CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS

1. CONTINGENT LIABILITIES

Contingent Claims against the NPTI not acknowledged as debt amounting to **Rs. 2,99,97,827/-** are as under:

(Amount in Rs.)

Sl. No	Name Institute	Particulars	As on 31.03.23	As on 31.03.22	Remarks
1.	NPTI, Badarpur	Capital Works	63,24,458/-	63,24,458/-	Cases are pending in Supreme Court.
2.	NPTI, Durgapur	Disputed tax matters	1,22,48,243/-	1,22,48,243/-	Pending with Commissioner, Service Tax Appeals, Siliguri / CESTAT, Kolkata.
3	NPTI, Faridabad, Durgapura and Nangal	Others	1,14,25,126/-	Nil	Bank Guarantee submitted for performance of the work/ services.
		Total	2,99,97,827/-	1,85,72,701/-	

2. CAPITAL COMMITMENTS

Estimated value of Contracts remaining to be executed on capital accounts and not provided for amounting to Rs. 2,31,22,173/-(Previous Year – NIL).

3. LEASE OBLIGATIONS

Lease obligations on account of future rentals of Plant & Machinery under finance lease arrangement is Rs. NIL (Previous Year – NIL).

4. CURRENT ASSETS, LOANS AND ADVANCES

In the opinion of the management, Current Assets including Loans and Advances have a value on realization in the ordinary courses of business, equal at least to the aggregate amount shown in the Balance Sheet. Publication of NPTI Journals, Manuals form part of Inventory.

5. FOREIGN CURRENCY TRANSACTIONS

Income in foreign currency amounting to Rs. 2,98,31,643/- (Excluding GST) has been earned during FY 2022-23 on training services provided to foreign students (Previous Year – NIL). Expenditure in foreign currency amounting to Rs. 32,71,188/- has been incurred on purchase of foreign journals during FY 2022-23 (Previous Year – NIL).

6. INVESTMENTS

As per approval of Standing Committee of the Governing Council of NPTI and as per MOP letter No.27/4/2006-T&R dated 26.09.2006, the Corpus fund/surplus funds have been invested in FDRs of the State Bank of India .

7. GRANT

Plan fund amounting to Rs. 2,35,31,708/- received during the year from the Ministry of Power, Govt. of India towards Capital Expenditure and purchase of Assets has been accounted for as Earmarked / Endowment Funds (**Schedule-3**).

Grant of Rs. 1,68,50,000/- received during the year from the Bureau of Energy Efficiency towards Capital Expenditure and purchase of Assets has been accounted for as Earmarked / Endowment Funds (**Schedule-3**).

Non-Plan fund amounting to Rs. 12,00,00,000/- received during the year from the Ministry of Power, Govt., of India for strengthening of Pension and super annuation fund of NPTI to discharge the liability towards Employees' Pension and retirement benefits for the employees covered under old pension scheme (For employees appointed before 01.01.2004) has been accounted for as Earmarked/ Endowment Funds (**Schedule-3**). The said amount has been invested with the LIC of India.

8. DEPRECIATION ON ASSETS

During the year, depreciation amounting to Rs. 23,15,51,938/- has been charged to Income and Expenditure account. Out of the amount so charged, Depreciation of Rs. 19,58,24,389/- including earlier year depreciation of Rs. 1,55,95,417/- pertains to those assets which were capitalized against Govt. Grants.

9. AMORTISATION OF GOVERNMENT GRANT

Government Grant of Rs. 19,58,24,389/- (Previous Year –NIL), being depreciation related to assets created from government grant has been amortised during the current year and credited to other income (**Schedule-18**).

In addition to this, amortisation of Government Grant related to depreciable assets amounting to Rs. 57,13,19,931/- has been done for previous period by way of credit to opening balance of corpus/capital fund (**Schedule-1**) and corresponding debit to earmarked/ endowment funds (**Schedule-3**).

10. ACTUARIAL VALUATION OF SUPERANNUATION BENEFITS

Actuarial Valuation for Employees superannuation benefits for the **FY 2022-23** have been got done through the Professional Actuary as under: -

(i) Liabilities towards actuarial valuation of Pension, Gratuity and Leave Encashment in respect of employees covered under old pension scheme (OPS) as on 31.3.2023 works out to Rs. 316,89,44,830/-. However, the same has been accounted for to the extent of funds received from MOP, GOI amounting to Rs. 66,58,25,884/- and shown in schedule-3" Earmarked/ Endowment funds". Plan assets amounting to Rs. 66,56,05,033/- exist against this fund as on 31.3.2023 as per details below:-

(a) Deposits with LIC -	65,34,41,901/-	(Schedule -9)
(b) Bank Balance -	1,21,63,132/-	(Schedule-11)
Total	66,56,05,033/-	

Difference between pension and other super annuation fund and plan assets towards this fund amounting to Rs. 2,20,851/- shall be recouped in FY 2023-24.

(ii) For employees covered under “New pension scheme” actuarial valuation for Gratuity and Leave Encashment as on 31.3.2023 works out to Rs. 7,24,09,204/- which has been provided in the Annual Accounts. Plan assets amounting to Rs. 3,58,66,737 exist as on 31.3.2023 against these liabilities as per details below:-

(a) FDR with SBI	-	3,57,47,836/-	(Schedule -9)
(b) Interest Accrued	-	1,18,901/-	(Schedule-11)
Total		3,58,66,737/-	

Difference between Gratuity and Leave Encashment liability and plan assets towards these liabilities amounting to Rs. 3,65,42,467/- shall be recouped in the year, in which surplus funds are available.

(iii) As per existing rules, employees are eligible for reimbursement of expenses incurred on indoor/outdoor medical treatment post retirement. However, since management is in process of discontinuing the medical reimbursement to retired employees due to shortage of funds, pending final decision, liability towards post retirement medical expenses as per actuarial valuation as on 31.3.2023 amounting to Rs. 42,60,17,429 is not provided in the books of accounts. Further, liability of actual medical bills amounting to Rs. 1,21,14,421/- as on 31.3.2023 submitted by retired employees are not provided in the books of accounts.

11. GENERAL PROVIDENT FUND (GPF)

Liability towards GPF amounting to Rs. 14,09,03,174/- exist as on 31.3.2023 **(Schedule-3)**. Plan assets amounting to Rs. 13,70,47,519/- exist as on 31.3.2023 against this fund as per details below:-

(a) FDR with SBI	-	12,40,00,000/-	(Schedule -9)
(b) Interest Accrued	-	4,33,453/-	(Schedule-11)
(c) Bank Balance	-	1,26,14,066/-	(Schedule-11)
Total		13,70,47,519/-	

Difference between GPF and plan assets towards this fund amounting to Rs. 38,55,655/- shall be recouped in FY 2023-24.

12. DEPRECIATION FUND

NPTI has depreciation fund amounting to Rs. 13,30,73,883/- as on 31.3.2023. Plan assets amounting to Rs. 9,39,09,802/- exist as on 31.3.2023 against this fund as per details below:-

(a) FDR with SBI	-	9,28,05,009/-	(Schedule -9)
(b) Interest Accrued	-	11,04,793/-	(Schedule-11)
Total		9,39,09,802/-	

Difference between Depreciation fund and plan assets towards this fund amounting to Rs. 3,91,64,081/- shall be recouped in the year, in which surplus funds are available.

13. During the year, un-reconciled old balances of capital work in progress (CWIP) amounting to Rs. 4,30,32,392/- has been provided for. **(Schedule – 21)**.

14. CONFIRMATION OF BALANCES FROM SUNDRY DEBTORS

Letters for confirmation of balances as on 31.03.2023 have been sent to concerned parties/ organisations through “Speed-Post”. However, confirmation of the same is awaited from client organisation so far.

15. Figures of the previous period/year have been re-grouped / re-arranged wherever considered necessary.



NATIONAL POWER TRAINING INSTITUTE
RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31st MARCH, 2023

(Amount in Rs.)

RECEIPTS	Current Year	Previous Year	PAYMENTS	Current Year	Previous Year
I. <u>Opening Balances</u>					
a) Cash in hand	-	-		239,715,931	274,149,622
b) Bank Balances				325,950,449	108,182,019
In current accounts	101,319,443	45,688,285		-	-
In deposit accounts	70,907,498	141,465,346			
In savings accounts	25,046,555	22,611,122			
II. <u>Grants Received</u>					
From Government of India				120,000,000	120,000,000
1. Plan	23,531,708	40,702,359		-	-
2. Non-Plan	120,000,000	120,000,000			
From State Government	-	-		5,438,285	3,690,252
From Other Sources	16,850,000	-		16,850,000	-
III) <u>Income on Investments from</u>					
a) Earmarked/Endow. Funds	60,011,873	75,760,652			
b) Own Funds		12,818,687			
IV <u>Interest Received</u>					
a) On Bank deposits	18,046,125	14,734,427			
b) Loans, Advances etc.	66,400	1,963,865			
V <u>Other Income</u>					
Income from Sales/Services	405,889,085	215,200,579		26,655,396	131,934,440
VI) <u>Amount Borrowed</u>					
	-	-			
VII <u>Any other receipts</u>					
	66,610,977	144,284,506			
TOTAL	908,279,664	835,229,828	TOTAL	908,279,664	835,229,828

For and on behalf of NPTI

(R.P. Goyal)
Director (Finance)

For and on behalf of NPTI

(Dr. Tripta Thakur)
Director General