

GOVERNMENT OF INDIA
MINISTRY OF COOPERATION

RAJYA SABHA
STARRED QUESTION No. 395
ANSWERED ON 01st APRIL, 2026

Independent evaluation of National Council for Cooperative Training (NCCT)

395 Smt. Darshana Singh:

Will the Minister of COOPERATION be pleased to state:

- (a) whether any independent evaluation of the National Council for Cooperative Training (NCCT) has been conducted;
- (b) if so, the details thereof and the steps taken by Government to develop competent human resources for the new cooperative movement in the country;
- (c) whether activities of the NCCT undergo financial audit; and
- (d) if so, the details thereof along with the details of the audit paragraphs still pending for action?

ANSWER

THE MINISTER OF COOPERATION
(SHRI AMIT SHAH)

(a) to (d): A statement is laid on the Table of the House.

STATEMENT REFERRED TO IN REPLY TO PARTS (A) TO (D) IN RESPECT OF RAJYA SABHA STARRED QUESTION NO. 395 FOR REPLY ON 01ST APRIL, 2026 ASKED BY SMT. DARSHANA SINGH REGARDING INDEPENDENT EVALUATION OF NATIONAL COUNCIL FOR COOPERATIVE TRAINING (NCCT)

(a) and (b) A Gap analysis study for understanding of the functional competence of NCCT and its units was done by the Institute of Rural Management Anand (IRMA) during August'2022. IRMA in its report recommended for strengthening the infrastructure of NCCT and its units and to fill the vacant position of faculty as per sanctioned strength, digitization of the infrastructure and improvisation of HR policies among others.

Accordingly, several key measures have been undertaken develop a competent human resource base for the new cooperative movement. A comprehensive assessment of faculty requirements across NCCT Institutes was carried out to determine the optimal number and profile of faculty needed and accordingly 43 contract faculties were recruited thereafter in the institutes of NCCT. Further, towards improvisation of HR policies, the Service Recruitment & Promotional (SR&P) Rules have been revised in the year 2025-26 to enhance eligibility criteria and educational qualifications in line with emerging sectoral requirements. In addition, concerted efforts have been made to fill up key positions, including faculty posts, Directors of Institutes, and other critical administrative roles, thereby strengthening Institutional capacity and ensuring effective delivery of training and capacity building programmes in the cooperative sector.

As regards, the infrastructure improvement, Rs.30 crore was sanctioned to VAMNICOM, Pune under capital grants and the approval was granted to institutes to utilize their Training Development Fund to the tune of Rs.18 crore to improve their basic infrastructure. In addition, for digitization of the administrative process, e-office has been implemented across NCCT and its units.

Furthermore, following steps, among others, have been taken by the Government to develop competent human resources for the new cooperative movement, which are as under:

- i) In addition to the regular programmes, NCCT conducted 1,415 Cooperative Awareness Programmes for members of Primary Agriculture Credit Societies (PACS) and 1,22,443 participants participated in the programme during the year 2024-25 and 1,872 Cooperative awareness programmes and trained 1,62,800 participants in 2025-26 (upto Feb, 2026). The objective of these programs is to bring awareness among members, Board of Directors (BoDs) and employees of primary cooperatives about government schemes and initiatives taken by the Ministry of Cooperation.

ii) Capacity Building Training Programmes for the PACS , onboarded on the Common Services Centres (CSC) portal, was conducted during 2024-25. Through 648 programmes across the 562 districts, a total of 30,210 PACS Secretaries were trained.

iii) To support the effective functioning and long-term sustainability of Multi-Purpose Cooperative Societies (MPCS), a structured Capacity Building Module has been developed. The module offers clear guidance on governance, operations, and diversification. In total 241 training programmes were conducted and trained 10,975 participants in different districts across the country for empowerment of 2,502 MPCS since June,2025 – February, 2026.

iv) To strengthen the cooperative movement in the country through the promotion of the cooperative-based economic model and the creation of an appropriate institutional framework, the Ministry of Cooperation, has established a national-level university in the cooperative sector, namely, “Tribhuvan” Sahkari University (TSU), by converting the Institute of Rural Management Anand (IRMA) w.e.f. 6th April 2025.

(c) and (d) Yes Sir, financial audits viz. Comptroller and Auditor General of India (CAG), statutory, internal and other audits are conducted periodically on various activities of NCCT. Details of the audit paras are at Annexure-A.

Status - Action Taken on Audit Paras**(Annexure- A)**

S.No.	Observations	Action Taken
1.	<u>Accrual Concept</u> The accrual concept has not been fully adopted by some training units.	Necessary directions have been issued to all the Institutes to adopt Accrual Accounting Concept fully w.e.f. Financial Year 2025–26.
2.	<u>Capital Fund vs Fixed Assets</u> During the review of the financial statements, it has been observed some of the units that the Capital Fund balance should ordinarily correspond to the net book value of Fixed Assets, particularly in cases where capital assets are created out of internal resources or grant funds. However, the closing balance of the Capital Fund, as per the books of accounts, does not align with the closing balance of Fixed Assets.	Directions have been issued to all Institutes to undertake a comprehensive reconciliation of the Capital Fund with the net book value of Fixed Assets. This should include: <ol style="list-style-type: none">1. Verifying that all fixed assets have been accurately recorded and capitalized in the asset register.2. Ensuring that depreciation has been correctly calculated and reflected in the accounts.3. Making necessary adjustments in the Capital Fund for asset additions, grant utilization, or disposals. Institutes have been directed to complete the reconciliation up to 31.03.2026 and ensure that the closing balance of the Capital Fund aligns with the closing balance of Fixed Assets.
3.	<u>Earmarked Fund vs Investments</u> Training units have maintained earmarked funds, consisting of "Building Fund" and "Training and Development Fund" for meeting specific expenditure as per utilization guidelines. Uniformity should be maintained by training units between the aforesaid funds and their respective investments.	Directions have been issued to the institutes to maintain Earmarked Funds, including the Building Fund and Training Development Fund, with their respective investments up to 31.03.2026, and submit the details to NCCT H.O.
4.	<u>Fixed Assets Register</u> The training units have verified fixed assets during the year, however the variations between book records and physical assets could not be ascertained for the want of proper maintenance of fixed assets register.	The training units have been directed to update Fixed Assets Register. They have been directed to furnish Physical Verification Report of Fixed Assets upto 31.03.2026 to NCCT H.O.

5.	<p><u>GST/TDS Matter</u></p> <p>We found that the despite of hired the services of Professional/Chartered Accountants by all training units for task of GST and TDS, some deficiencies observed in the compliance of GST/TDS/Income Tax. It was also observed for such new emerged GST compliances on various services, NCCT took the responsibility & address the issues of GST/TDS in due manner at HO level to ensure the compliances of GST law and Income Tax Act to avoid any litigation in future.</p>	<p>The institutes have already taken the necessary actions to resolve GST and TDS matters. Currently, no GST or TDS issues remain pending, ensuring avoidance of future litigation.</p>
6.	<p><u>Bank Reconciliation Statements</u></p> <p>Bank reconciliation statement must be prepared by training unit for every month of every bank and it should be presented during audit.</p>	<p>Directions have been issued to all institutes in this regard, and now all the Institutes are doing BRS on regular basis.</p>
7.	<p><u>Receivables/Payables</u></p> <p>During the audit several Receivable and Payable was noticed in the books of training units which is carried from the previous years and the same should be reconciled and subject to confirmations of such balances.</p>	<p>Directions have been issued to all institutes to reconcile and confirm sundry receivables and payables balances. A report in this regard has been sought from the Institutes.</p>