

Annual Accounts

2022 - 2023



National Institute of Rural Development and Panchayati Raj
Ministry of Rural Development, Government of India
Rajendranagar, Hyderabad - 500 030

Annual Accounts

2022 – 2023



NATIONAL INSTITUTE OF RURAL DEVELOPMENT AND PANCHAYATI RAJ

Ministry of Rural Development, Government of India

Rajendranagar, Hyderabad – 500 030

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NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

RECEIPTS	Current Year 2022-23	Previous Year 2021-22	PAYMENTS	Current Year 2022-23	Previous Year 2021-22
Opening Bank Balance	2,75,78,86,585	89,84,38,096			
Sch.1 Capital Account			Sch.1 Capital Account		
Capital Grant	0	0	Capital Grant	15,944	16,88,16,451
Corpus Fund Account	39,40,37,193	40,10,72,806	Corpus Fund	0	3,64,169
Sch.3 Earmarked Funds	0	0	Sch.3 Earmarked Funds		
Building Fund	8,80,023	28,31,344	Building Fund	0	3,27,66,158
Development Fund	7,165	53,98,595	Development Fund	9,96,00,000	0
FCRA - Delhi	1,03,432	1,10,098	Capital Grant - Plan	0	1,33,81,101
PMRDF - Delhi	3,66,347	65,79,358	CEDFI	1,62,416	2,11,478
CEDFI	40,925	65,18,208	SRS Chair	31,71,238	18,66,347
SRS Chair	31,95,801	80,86,924			
Grants-in-Aid Received from MoRD			Grants-in-Aid Received from MoRD		
Salary Grant	75,83,63,000	81,50,00,000	Salary Grant	17,79,23,312	0
General Grant	38,75,20,000	23,98,00,000	General Grant	20,99,62,287	0
Sch.7 Current Liabilities & Provisions			Sch.7 Current Liabilities & Provisions		
Specific Grants for Projects	59,44,18,182	27,68,74,147	Specific Grants for Projects	16,43,78,392	45,10,74,280
Consultancy Projects - NERC	210,06,360	58,35,620	Consultancy Projects - NERC	1,65,66,561	1,07,95,207
Consultancy Liabilities	58,427	1,31,19,300	Consultancy Liabilities	0	1,20,96,694
Liabilities & Provisions	3,90,52,752	13,69,02,760	Liabilities & Provisions	2,26,99,757	10,25,54,725
Interest on Grants-In-Aid A/c	33,10,459	57,43,313	Transit Accounts	49,19,980	1060,53,591
Transit Accounts	53,83,660	9,80,22,520	Transfer Accounts	12,72,61,739	1,14,94,35,231
Transfer Accounts	15,29,60,496	1,45,85,78,989	Liabilities & Provisions - NERC	0	60,001
Liabilities & Provisions - NERC	100,00,000	22,164	Liabilities & Provisions - DELHI	1,49,42,235	1,78,34,817
Liabilities & Provisions - Delhi	1,58,51,581	1,79,85,409	Sch.8 Fixed Assets		
Sundry Creditors	190,40,150	0	Buildings-Gen Office/GH, NERC	92,13,792	0
Sch.8 Fixed Assets			Building & Other Construction Work	5,57,299	15,02,683
Furniture & Fixtures	0	0	RTP Assets	0	5,10,631
Office Equipment	0	0	Plan Capital - WIP - Solar	0	44,65,053
AV Equipment	0	0			

Contd...

RECEIPTS	Current Year 2022-23	Previous Year 2021-22	PAYMENTS	Current Year 2022-23	Previous Year 2021-22
P0019 P-Other Charges Non Recurring	0	0	P0019 P-Other Charges Non Recurring	0	51,672
			Furniture & Fixtures	12,08,592	4,82,049
			Office Equipment	40,15,170	8,76,227
			Solar & Renewable Energy	5,52,505	19,800
			Computer	23,39,965	9,41,805
			AV Equipment	6,80,542	1,06,571
			Plant & Machinery	23,886	1,97,578
			Vehicles	6,80,200	
Sch.9 Investments			Sch.9 Investments		
Investment in FD Consultancy	0	1,14,11,480	Investment in FD Consultancy	0	0
Investment in FD's General Accounts	1,29,83,59,505	1,12,90,86,490	Investment in FD's General Accounts	1,52,50,00,000	9,72,958
Investment - From Earmarked Fund	64,39,38,121	1,27,92,54,219	Investment - From Earmarked Fund	1,50,71,54,488	1,38,22,29,655
Sch.11 Current Assets			Sch.11 Current Assets		
Deposits (Asset)	0	0	Deposits (Asset)		
Loans & Advances - Staff	4,47,778	5,99,000	Loans & Advances - Staff	12,33,083	54,599
Consultancy Assets	0	4,01,396	Consultancy Assets	0	2,07,510
Sundry Debtors	40,88,592	0			
Current Assets & Advances	50,41,800	0	Current Assets & Advances	71,66,112	5,66,805
General A/c & Project Transit A/Cs	5,04,90,547	38,15,617	General A/c & Project Transit A/Cs	3,74,26,000	3,45,47,713
Transfer Accounts	7,50,00,000	1,48,94,62,712	Transfer Accounts	47,57,153	1,48,94,62,712
Loans & Advances - NERC	2,20,21,072	3,49,18,393	Loans & Advances - NERC	4,19,56,442	2,92,93,269
Loans & Advances - Delhi	20,59,927	6,32,709	Loans & Advances - DELHI	5,77,526	4,89,230
Fund Receivable From MoRD (Janakpuri Rent)	1,43,71,500	0	Sundry Debtors	4,500	0
			Sundry Creditors	1,93,86,96,255	0
Direct Expenses			Direct Expenses		
Salaries	6,73,307	12,14,220	Salaries	41,68,94,827	39,56,18,968
Medical Expenses	1,57,746	2,54,934	Medical Expenses	98,01,814	70,51,569
Pension & Other Retirement Benefits	5,92,985	3,01,822	Pension & Other Retirement Benefits	21,58,90,303	21,24,42,483
Establishment Expenses			Establishment Expenses		
TA	4,977	38,323	Prior Period Expenditure	0	0
Other Establishment Expenses	20,32,120	21,49,644	TA	59,95,487	46,56,051
Maintenance Expenses	0	4,24,323	Other Establishment Expenses	13,46,65,193	6,94,53,353

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RECEIPTS	Current Year 2022-23	Previous Year 2021-22	PAYMENTS	Current Year 2022-23	Previous Year 2021-22
Activities			Maintenance Expenses	25,59,978	3,33,49,600
Training & Research	5,78,601	14,48,258	Activities		
			Training & Research	3,12,02,560	4,36,25,687
Indirect Incomes			Honorarium	0	90,000
User Charges/Receipts from Sponsored Pro	1,68,79,107	5,40,59,236	Indirect Incomes		
Fee from CPGS Courses	2,18,94,155	2,12,96,759	User Charges/Receipts from Sponsored Pro	0	0
Income from Royalty / Subscriptions	13,050	0	Fee from CPGS Courses	1,200	69,000
Interest Income	5,77,44,505	10,07,56,178			
Other Income	27,26,568	0	Interest Income	0	2,912
Licence Fee	7,19,096	35,98,718	Licence Fee	0	1,600
Other Misc Incomes	2,47,54,948	64,92,505	Other Misc Incomes	5,56,500	9
			Closing Bank Balance	66,56,57,312	2,75,78,86,586
Total	7,40,80,72,545	8,53,85,36,587	Total	7,40,80,72,545	8,53,85,36,587



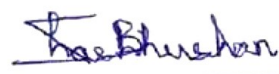
(A. S. CHAKRAVARTHY)
FINANCIAL ADVISER I/C



(G NARENDRA KUMAR)
DIRECTOR GENERAL

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ
BALANCE SHEET AT MARCH 31, 2023

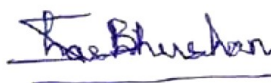
PARTICULARS		SCH.REF.	31-Mar-23	31-Mar-22
			Rs.	Rs.
I	CAPITAL AND LIABILITIES			
	Corpus/Capital Fund	1	5,82,29,45,592	5,07,02,35,735
	Reserves & Surpluses	2	1,01,18,89,260	99,57,75,187
	Earmarked Funds	3	42,61,09,580	51,00,53,285
	Secured Loans and Borrowings	4	-	-
	Unsecured Loans and Borrowings	5	-	-
	Deferred Credit Liabilities	6	-	-
	Current Liabilities & Provisions	7	5,07,94,15,178	5,43,99,01,206
GRAND TOTAL			12,34,03,59,610	12,01,59,65,413
II	ASSETS			
	Fixed Assets	8	78,83,63,056	77,97,44,451
	Investments from Earmarked/Endowment Funds	9	5,09,85,44,778	3,84,80,26,327
	Investments - Others	10	1,83,97,35,827	81,76,55,138
	Current Assets, Loans, Advances, etc.	11	4,61,37,15,950	6,57,05,39,497
	Miscellaneous Expenditure - To the Extent Not Written Off / adjusted		-	-
GRAND TOTAL			12,34,03,59,610	12,01,59,65,413
Significant accounting policies		24		
Contingent liabilities & Notes on accounts		25		
Note: Annual Accounts are as per Form of Financial Statements for the Central Autonomous Bodies				


(SHASHI BHUSHAN)
FINANCIAL ADVISER


(G NARENDRA KUMAR)
DIRECTOR GENERAL

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ
INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31 MARCH 2023

PARTICULARS	SCH.	31-Mar-23	31-Mar-22
		Rs.	Rs.
INCOME			
Income from Sales/Services	12	-	-
Grants/Subsidies	13	77,24,43,149	1,13,59,50,820
Fees/Subscriptions	14	2,18,92,955	2,13,88,828
Income from Investments (Income on investment from earmarked/endowment funds transferred to funds)	15	-	-
Income from Royalty , Publication, etc.	16	13,050	21,150
GENERAL RECEIPTS			
Interest Earned	17	4,61,88,451	375,38,209
Other Income	18	8,58,98,659	2,58,97,994
Increase/(Decrease) in stock of finished goods and work in progress	19	-1,05,877	-24,58,614
User charges/Sponsored project receipts	14-A	23,04,24,675	16,49,44,616
TOTAL (A)		1,15,67,55,062	1,38,32,83,003
EXPENDITURE			
Establishment expenses	20		
Salary		40,29,07,545	39,62,83,948
Pension & Retirement Benefits		20,81,04,320	19,96,90,107
Medical Expenses		94,22,260	79,33,143
Actuarial Differences		-	35,27,41,961
Other Establishment Expenses		11,57,69,528	5,69,22,220
Other Administrative Expenses, etc.	21		
Travelling Expenses		58,01,658	45,92,902
Training & Research		2,87,89,553	4,24,98,242
Honorarium			
Maintenance Works		24,16,041	4,12,15,508
Expenditure on Grants, Subsidies, etc.	22	-	-
Interest	23	-	-
Depreciation (Net total at the year-end)	8	3,23,35,525	3,13,95,053
TOTAL (B)		80,55,46,430	1,13,32,73,084
Balance being Excess of Income over Expenditure (A-B)		35,12,08,632	25,00,09,919
Add: Prior Period Income		10,28,995	66,090
Less: Prior Period Expenses		1,55,362	2,19,122
Transfer to Special Reserve (SCHEDULE 3 CORPUS FUND)		35,20,82,265	24,98,56,887
Transfer from/to General Reserve			
BALANCE BEING SURPLUS/ (DEFICIT) CARRIED TO CORPUS/CAPITAL FUND		35,20,82,265	24,98,56,887
Significant accounting policies		24	
Contingent liabilities & Notes on accounts		25	
Note: Annual Accounts are as per Form of Financial Statements for the Central Autonomous Bodies			


(SHASHI BHUSHAN)
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(G NARENDRA KUMAR)
DIRECTOR GENERAL

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ					
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31 MARCH, 2023					
Sch No.	PARTICULARS	31-Mar-23		31-Mar-22	
SCH.1	CAPITAL FUND				
	Capital Fund - General				
	Balance at the beginning of the year	85,78,10,740	-	1,00,93,59,965	-
	Add: Contributions towards Corpus/ Capital Fund	-5,82,60,894		15,15,49,225	
	Add/(Deduct) : Balance of Net Income/ (Expenditure) transferred from income and expenditure account	-			
BALANCE AT THE YEAR END			79,95,49,846		85,78,10,740
	CORPUS FUND				
	15.01.01.02 CORPUS FUND				
	A) Balance at the beginning of the year	3,77,11,58,426		3,16,40,86,372	
	B) Balance at the beginning of the year (Deficit of Grants Recoupment - Receivable from MoRD)	44,12,66,569		44,12,66,569	
	C)Add: Contributions towards Corpus/ Capital Fund	45,88,88,486		35,72,15,167	
	Add/(Deduct) : Balance of Net Income/ (Expenditure) transferred from income and expenditure account	35,20,82,265		24,98,56,887	
	CORPUS FUND		4,58,21,29,177		3,77,11,58,426
	CORPUS FUND (Deficit of Grants Recoupment - Receivable from MoRD)		44,12,66,569		4412,66,569
	CORPUS FUND		5,02,33,95,746		4,21,24,24,995
BALANCE AT THE YEAR-END -Capital & Corpus			5,82,29,45,592		5,07,02,35,735
SCH.2	RESERVES AND SURPLUS				
	Capital Reserve - (Grants in Aid)	-	-	-	-
	As per last account				
	Additions during the year				
	Less: Deductions during the year				
	Depreciation Reserve				
	As per last account	47,46,08,766		37,07,13,028	
	Additions during the year	1,61,14,073		10,38,95,738	
	Less: Deductions during the year			-	
			4907,22,839		47,46,08,766
	Depreciation Reserve - Rec.ble from MoRD				
	As per last account	52,11,66,421		56,41,61,689	
	Additions during the year	-		-	
	Less: Deductions during the year			4,29,95,268	
			52,11,66,421		52,11,66,421
	Capital Reserve - (Grants in Aid)	-	-	-	-
	As per last account				
	Additions during the year				
	Less: Deductions during the year				
	Gift Recd. from Gol	-	-	-	-
	As per last account				
	Additions during the year				
	Less: Deductions during the year				
	TOTAL		1,01,18,89,260		99,57,75,187

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ													
SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31 MARCH, 2023													
Sch No.	PARTICULARS	FUND-WISE BREAKUP										TOTALS	
		HYDERABAD					DELHI						
Sch 3	EARMARKED FUNDS	Building Fund		CEDFI		SRSC-NIRDPR		FCRA		PMRDF		31/03/2023	31/03/2022
	A) Opening Balance	16,54,56,669		11,51,86,675		11,02,27,826		37,02,112	-	1,30,90,442	-	40,76,63,724	51,85,86,042
	B) Additions to the Funds	58,16,038		72,80,857		99,50,917		1,03,432		3,66,347		2,35,17,591	2,61,80,898
	TOTAL (A+B)	17,12,72,707		12,24,67,532		12,01,78,743		38,05,544		1,34,56,789		43,11,81,315	54,47,66,940
	C) Utilisation/ Expenditure towards objects of Funds												
	i) Capital Expenditure	-		1,62,416		49,09,319		-		-		49,09,319	3,47,13,655
	ii) Revenue Expenditure	-						-		-		1,62,416	
	TOTAL (C)		-	1,62,416		49,09,319			-			49,09,319	3,47,13,655
	Net Balance as at the year end (A+B-C)		17,12,72,707	12,23,05,116		11,52,69,424		38,05,544		1,34,56,789		42,62,71,996	51,00,53,285

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ				
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31 MARCH, 2023				
Sch. No.	PARTICULARS	GROUP	31-Mar-23	31-Mar-22
		REF.	Rs.	Rs.
SCH.4	SECURED LOANS AND BORROWINGS		-	-
	1) Central Government		-	-
	2) State Government		-	-
	3) Financial Institutions			
	a) Term Loans		-	-
	b) Interest Accrued and Due		-	-
	4) Banks			
	a) Term Loans		-	-
	- Interest Accrued and Due		-	-
	b) Other Loans		-	-
	- Interest Accrued and Due		-	-
	5) Other Institutions and Agencies		-	-
	6) Debentures and Bonds		-	-
	7) Others		-	-
	TOTAL		-	-
SCH.5	UNSECURED LOANS AND BORROWINGS		-	-
	1) Central Government		-	-
	2) State Government		-	-
	3) Financial Institutions		-	-
	4) Banks			
	a) Term Loans		-	-
	b) Other Loans		-	-
	5) Other Institutions and Agencies		-	-
	6) Debentures and Bonds		-	-
	7) Fixed Deposits		-	-
	8) Others		-	-
	TOTAL		-	-
SCH.6	DEFERRED CREDIT LIABILITIES			
	a) Acceptances secured by hypothecation of capital equipment and other assets		-	-
	b) Others		-	-
	TOTAL		-	-
Sch - 7	CURRENT LIABILITIES AND PROVISIONS			
	A) CURRENT LIABILITIES			
	1) Acceptances		-	-
	2) Sundry Creditors			
	a) For Goods			
	b) Others	L11	44,59,358.00	-
	3) Advances Received	A7	49,33,977.00	2,37,545.00
	4) Interest Accrued but not due on			
	a) Secured Loans/Borrowings			
	b) Unsecured Loans/Borrowings			

Contd...

Sch.No	PARTICULARS	GROUP REF.	31-Mar-23 Rs.	31-Mar-22 Rs.
	5) Statutory Liabilities			
	a) Overdue			
	b) Others		-	-
	6) Other Current Liabilities			
	SPECIFIC GRANTS FOR PROJECTS	L3	1,10,68,32,142	1,26,75,84,844
	CONSULTANCY PROJECTS	L4	3,98,80,430	3,29,73,342
	CONSULTANCY LIABILITIES	L5	1,93,01,733	1,92,43,305
	LIABILITIES & PROVISIONS	L6	31,48,21,958	31,54,10,644
	TRANSIT ACCOUNTS	L7	43,29,283	82,91,278
	TRANSFER ACCOUNTS	L8	4,57,66,589	30,71,52,161
	CONSULTANCY TRANSFER ACCOUNTS	L8	10,25,446	10,25,440
	Interest & Unspent Balance of Grants in Aid - MoRD	L9	48,26,19,784	51,00,08,776
	Consultancy Assets	A10	1,64,800	1,64,800
	Project Transit Accounts	A13	5,98,33,404	170
	Receivable from MORD		59,83,953	
	TOTAL (A)		2,08,99,52,857	2,46,20,92,305
	B) PROVISIONS			
	1) For Taxation			
	2) Gratuity		22,58,78,085	22,58,78,085
	3) Superannuation/Pension		2,56,78,00,000	2,56,78,00,000
	4) Accumulated Leave Encashment		18,41,30,816	18,41,30,816
	5) Trade Warranties/Claims			
	6) Others			
	a) AVF -Interest on Investments		116,53,419	-
	TOTAL (B)		2,98,94,62,320	2,97,78,08,901
	TOTAL (A+B)		5,07,94,15,177	5,43,99,01,206
SCH.8	FIXED ASSET AND DEPRECIATION (ANNEXURE)	Sch.8	78,83,63,056	77,97,44,451
SCH.9	INVESTMENTS FROM EARMARKED FUNDS			
	1) In Government Securities			
	a) General Investments	A4	79,56,41,437	41,00,00,000
	b) Corpus Investment	A4	3,84,40,66,327	3,29,36,26,327
	2) Other Approved Securities		-	-
	3) Shares		-	-
	4) Debentures and Bonds		-	-
	5) Subsidiaries and Joint Ventures		-	-
	6) Others (to be specified)			
	Investments in Fixed Deposits	A4	18,26,37,014	-
	Corpus Investments - In Fixed Deposits	A4	27,62,00,000	14,44,00,000
	TOTAL		5,09,85,44,778	3,84,80,26,327
SCH.10	INVESTMENTS - OTHERS			
	1) In Government Securities	A4	38,96,40,000	16,73,96,497
	2) Other Approved Securities		-	-
	3) Shares		-	-
	4) Debentures and Bonds		-	-
	5) Subsidiaries and Joint Ventures		-	-
	6) Others (to be specified)	A4	1,45,00,95,827	65,02,58,641
	TOTAL		1,83,97,35,827	81,76,55,138

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31 MARCH, 2023

SCHEDULE 8: FIXED ASSETS (Written Down Value Method as per Income Tax Act 1961)

Sl. No.	Description	Rate of Depreciation	Gross Block				Depreciation				Net block	
			Cost at the beginning of the year	Additions during the year	Value written off	Total Additions during the year	Cost at the year end	As at the beginning of the year	for the year	Deletion	Total	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			> 180 days	<180 days								
1	Land	0%	10,76,74,169		-	-	10,76,74,169	-	-	-	10,76,74,169	10,76,74,169
2	Devp. on land	0%	5,98,266		-	-	5,98,266	-	-	-	5,98,266	5,98,266
3	Buildings - Office & GHs	10%	25,40,28,638	13,82,113	-	16,83,845	25,57,12,483	22,81,16,108	27,44,551	-	23,08,60,658	2,48,51,825
4	Buildings - Residential	5%	50,63,354	-	-	2,55,567	53,18,921	5,75,766	2,30,769	-	8,06,534	45,12,387
5	Furniture & Fixtures	10%	5,72,83,939	8,06,975	-	16,56,784	5,89,40,723	3,86,02,095	19,91,372	-	4,05,93,467	1,83,47,256
6	Office Equipment	15%	5,95,21,689	33,52,639	-	37,12,709	6,32,34,398	5,56,85,116	11,05,387	-	5,67,90,503	64,43,895
7	Computers	40%	11,31,02,420	5,19,218	-	21,68,839	11,52,71,259	11,03,53,231	16,37,287	-	11,19,90,518	32,80,741
8	Vehicles	15%	22,35,950	6,80,200	-	6,80,200	29,16,150	8,05,286	3,16,630	-	11,21,915	17,94,235
9	Audio Visual Equip	15%	6,46,91,263	2,91,892	-	9,35,638	6,56,26,901	5,12,11,457	21,14,036	-	5,33,25,493	1,23,01,408
10	Plant & Machinery	15%	1,45,21,840	1,108	-	1,108	1,45,22,948	94,93,264	7,54,453	-	1,02,47,717	42,75,231
11	Solar & Renewable Energy	40%	2,67,800	1,06,000	-	1,06,000	3,73,800	1,84,496	75,722	-	2,60,218	1,13,582
12	Health Club	15%	18,65,194		-	-	18,65,194	13,71,604	74,038	-	14,45,643	4,19,551
13	Library Books	40%	2,89,95,846		-	-	2,89,95,846	2,84,24,968	2,28,351	-	2,86,53,319	3,42,527
14	CPGS Assets	15%	23,14,805		-	-	23,14,805	23,09,516	-	-	23,09,516	-
15	RTP Assets		6,53,84,506		-	-	6,53,84,506	5,75,22,559	4,62,956	-	5,79,85,515	73,98,991
16	NERC Assets		1,99,79,232		-	-	304,30,339	142,71,742	13,51,589	-	1,56,23,331	1,48,07,008
17	DELHI ASSETS		16,03,38,080	186,11,441	-	1,88,55,828	17,91,93,908	14,67,41,287	34,21,089	-	15,01,62,376	2,90,31,532
18	Buildings	10%	23,01,48,986		-	-	23,01,48,986	16,58,72,577	64,27,641	-	17,23,00,218	5,78,48,768
19	Plant & Machinery	15%	1,74,49,073		-	-	1,74,49,073	166,89,884	1,13,878	-	1,68,03,762	6,45,311
20	Plan Capital Assets		9,77,59,697	4,46,505	-	4,46,505	9,82,06,202	433,48,073	92,85,776	-	526,33,849	4,55,72,353
	TOTAL		1,30,32,24,746	2,61,98,091	-	4,09,54,130	1,34,41,78,876	97,15,79,029	3,23,35,525	-	1,00,39,14,553	33,16,40,432
21	Plan Capital Work-in-progress		-	-	-	-	-	-	-	-	-	-
	Grand Total		13032,24,746	2,61,98,091	-	4,09,54,130	1,34,41,78,876	97,15,79,029	3,23,35,525	-	1,00,39,14,553	33,16,40,432
24	Depreciation Reserve	0%	4481,04,021	-	-	-	44,81,04,021	-	-	-	44,81,04,021	44,81,04,021
	Grand Total		1,75,13,28,767	2,61,98,091	-	4,09,54,130	1,79,22,82,897	97,15,79,029	3,23,35,525	-	1,00,39,14,553	77,97,44,451

Note: For details of land, please see Notes on Accounts

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ				
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31 MARCH, 2023				
Sch. No.	PARTICULARS	GROUP	31-Mar-23	31-Mar-22
		REF.	Rs.	Rs.
Sch 11	Current Assets, Loans & Advances			
	A) CURRENT ASSETS			
	1) Inventories			
	a) Stores and Spares			
	b) Loose tools			
	c) Stock-in-Trade			
	i) Finished Goods	A5	23,17,090	24,22,967
	ii) Work-in-Progress		-	-
	iii) Raw Materials		-	-
	2) Sundry Debtors			
	a) Debts outstanding for a period exceeding six months		-	-
	b) Others	A7	-	-
	3) Cash Balances in Hand		-	-
	4) Bank Balances			
	a) With Scheduled Banks			
	- On Current Accounts	A8	66,56,57,315	2,75,78,86,590
	- On Deposit Accounts (Includes Margin Money)		-	-
	- On Savings Accounts		-	-
	b) With Non-Scheduled Banks			
	- On Current Accounts		-	-
	- On Deposit Accounts (Includes Margin Money)		-	-
	- On Savings Accounts		-	-
	5) Post Office Savings Accounts		-	-
	TOTAL (A)		66,79,74,405	2,76,03,09,557
	B) LOANS,ADVANCES AND OTHER ASSETS			
	1) Loans			
	a) Staff	A6	10,80,013	7,43,813
	b) Other entities engaged in activities/objects similar to the entity		-	-
	c) Other			
	2) Advances and other amounts recoverable in cash or in kind or for value to be received			
	a) On Capital Account	A6	9,64,307	2,37,11,610
	b) Prepayments	A6	3,84,99,167	1,02,22,155
	c) Others			
	i) Staff	A6	75,18,529	62,09,181
	ii) Others	A6 & L11	3,63,15,822	5,86,16,183

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Sch. No.	PARTICULARS	GROUP	31-Mar-23	31-Mar-22
		REF.	Rs.	Rs.
	3) Income Accrued			
	a) On Investments from Earmarked/ Endowment Funds	A5	7,76,95,060	50,20,637
	b) On Investments - Others	A5	5,97,56,937	2,77,23,737
	c) On Loans and Advances	A6	29,930	29,930
	d) Others			
	4) Claims Receivable	A6 & A10	3,60,41,52,405	3,60,65,51,827
	5) Other Current Assets			
	a) TDS Receivable	A5	48,98,121	14,30,970
	b) Stamps/Franking on Hand	A5	84,178	1,506
	c) SPECIFIC GRANTS FOR PROJECTS	L3	5,46,04,146	4,00,33,051
	d) CONSULTANCY PROJECTS	L4	1,18,69,214	91,85,215
	e) LIABILITIES & PROVISIONS	L6	12,88,968	3,94,706
	f) TRANSIT ACCOUNTS	L7	16,08,134	11,04,595
	g) TRANSFER ACCOUNTS	L8	4,18,65,942	1,92,50,824
	i) Sundry Creditors	L11	30,84,983	
	h) Consultancy Assets	A10	4,25,689	4,01,106
	TOTAL (B)		3,94,57,41,545	3,81,02,29,940
	TOTAL (A+B)		4,61,37,15,950	6,57,05,39,497

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ			
SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT			
FOR THE YEAR ENDED 31 MARCH 2023			
Sch. No.	PARTICULARS	31-Mar-23 Rs.	31-Mar-22 Rs.
Sch. 12	Income from Sales/Services	-	-
	1) Income from Sales		
	a) Sale of Finished Goods	-	-
	b) Sale of Raw Material	-	-
	c) Sale of Scrap	-	-
	2) Income from Services		
	a) Labour and Processing Charges		-
	b) Professional/Consultancy Services	-	-
	c) Agency Commission and Brokerage	-	-
	d) Maintenance Services (Equipment/ Property)	-	-
	e) Others	-	-
	TOTAL	-	-
Sch. 13	Grants/Subsidies (From MoRD)		
	1) Central Government		
	10.02 SALARY GRANTS		
	10.02.01.01.01 Grants From GOI - Plan Salaries	58,04,39,688	9566,49,169
	10.03 GENERAL GRANTS		
	10.03.01.01.01 GRANTS RECD FROM GOI-PLAN GENERAL	19,20,03,461	17,93,01,651
	2) State Government (s)	-	-
	3) Government Agencies	-	-
	4) Institutions / Welfare Bodies	-	-
	5) International Organisations	-	-
	6) Others	-	-
		77,24,43,149	1,13,59,50,820
Sch. 14A	Receipts From Sponsored Projects		
	Institutional/Conf Hall Charges/ Faculty Cost/Other	23,04,24,675	16,49,44,616
		23,04,24,675	16,49,44,616
Sch. 14	Fees / Subscriptions (From CPGS courses)		
	1) Entrance Fees		
	2) Annual Fees / Subscriptions		
	14.01.00.00.18 PGDRDM BANK TRANSACTIONS	2,13,43,060	2,02,12,855
	14.01.00.00.01 Subscription to Journal	1,27,944	1,61,070
	14.01.00.00.19 DEC DISTANCE MODE BANK TRANSACTIONS	4,21,951	10,14,903
	3) Seminar / Program fees	-	-
	4) Consultancy Fees	-	-
	5) Others	-	-
	TOTAL	2,18,92,955	2,13,88,828

Sch. 15	Income from Investments (from earmarked / endowment funds)		
	1) Interest		
	a) On Government Securities	-	-
	b) Other Bonds / Debentures	-	-
	2) Dividends		
	a) On Shares	-	-
	b) On Mutual Fund Securities	-	-
	3) Rent	-	-
	4) Others	-	-
Sch. 16	Income from Royalty / Subscriptions		
	1) Income from Royalty		
	2) Income from Publications		
	Sale of NIRD Publications	13,050	21,150
	3) Others	-	-
		13,050	21,150
Sch. 17	Interest Earned		
	1) On Term Deposits		
	a) With Scheduled Banks		
	14.01.00.00.12 Interest on Short & Long Term Deposits	4,32,19,671	67,07,972
	b) With Non-Scheduled Banks	-	-
	c) With Institutions	-	-
	d) Others	-	-
	Interest on Deposits with APSEB	-	1,27,219
	2) On Savings Accounts		
	a) With Scheduled Banks		
	14.01.01.00.04 Interest on SB Accounts	-	-
	14.01.00.00.13 Interest on SB Accounts	9,98,281	304,26,683
	14.04.00.00.06 Interest on SB Accounts - NERC	6,84,890	-
	14.05.00.00.02 Interest On SB Accounts - Delhi	2,56,898	-
	b) With Non-Scheduled Banks	-	-
	c) With Post Office Savings Accounts	-	-
	d) Others	-	-
	3) On Loans		
	a) Employees/Staff		
	14.05.00.00.01 Interest On Staff Loans -Delhi	3,41,098	12,000
	b) Others		
	14.01.01.00.01 Interest on Loans and Advances	6,87,613	2,52,522
	Int. on Loans & Advances- NERC	-	11,813
	4) Interest on Debtors and Other Receivables	-	-
		4,61,88,451	3,75,38,209
Sch. 18	OTHER INCOME		
	1) Profit on Sale / Disposal of Assets		
	a) Owned Assets		
	b) Assets acquired out of Grants, or received free of cost		
	2) Export Incentives realized		

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	3) Fees for Miscellaneous Services		
	14.01.00.00.03 Staff Bus Charges (Erragadda)	4,16,409	2,97,189
	14.01.00.00.03 Staff Bus User Charges (SEC-BAD)	7,43,371	5,56,188
	14.01.00.00.04 Hire of NIRDPR Vehicles	1,164	2,043
	14.01.00.00.09 RTP Receipts	14,81,168	10,59,043
	14.01.00.00.20 Sports Complex Recoveries	40,665	-
	N0006 RTP Production Activities Receipts	2,67,300	-
	14.04.00.01.01 Hostel Receipts NERC	10,01,406	-
	4) Miscellaneous Income		
	Income Tax Refund	-	16,65,290
	14.01.00.00.05 Sale of Tender Forms	14,093	7,024
	14.01.00.00.10 Sale Of Scrap	6,266	2,94,279
	14.01.00.00.25 Garage Charges	13,810	
	14.01.02.00.08 - Garbage Collection Charges (Receipt)	61,957	72,393
	14.02 LICENSE FEES		
	14.02.00.00.01-Regular Staff Lic Fee	19,07,577	3,03,957
	14.02.00.00.02 - Proj Staff & CPGS Stds Lic Fee	18,90,044	21,36,184
	14.02.00.00.03 - Contractors, Vendors & SBI Lic Fee	9,45,165	6,10,282
	Licence fee on Janakapuri Building -New Delhi	1,43,71,500	1,43,71,500
	14.03 MISC RECEIPTS		
	14.01.00.00.07 RTI RECEIPTS	396	7,944
	14.01.00.00.26 - APPLICATION FEE - Receipts	3,74,716	-
	14.03.00.00.02 - Miscellaneous Receipts	1,68,16,191	74,43,998
	N0006 N-Miscellaneous Receipts	16,06,017	57,318
	N0006 Receipts From Project For Office Space Mainte	43,29,202	-
	14.04 GUWAHATI RECEIPTS		
	14.04.00.00.03 RECEIPTS FROM VENUE PROGRAMS - NERC	89,98,279	1,18,383
	14.04.00.00.04 License Fee - NERC	4,08,900	5,37,236
	14.04.00.00.05 Misc Receipts - NERC	18,37,990	2,92,295
	14.05 DELHI RECEIPTS		
	14.05.00.00.03 - Gratuity Con - Oth Inst	9,048	2,90,276
	14.05.00.00.04- Leave Salary Con - Oth Inst	13,535	6,80,639
	14.05.00.00.05 MISC RECEIPTS DELHI	79,827	33,115
	Depreciation for the year -2022-2023 - Deferred Revenue- (As per AS-12 / Common format for CAB)	3,23,35,525	
	7 CPC arrears -30% met from IGR	-40,72,861	-49,38,582
		8,58,98,659	2,58,97,994
Sch. 19	Increase / (Decrease) in stock of finished goods and work in progress		
	a) Closing Stock	23,17,090	24,22,967
	- Finished Goods		
	- Work in Progress		
	b) Less : Opening Stock	24,22,967	48,81,581
	- Finished Goods		
	- Work in Progress		
	Net Increase / (Decrease) (a-b)	-1,05,877	-24,58,614

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Sch. 20	Establishment Expenses		
	a) Salaries and Wages		
	01 Salary of Institute		
	01.01. Hyderabad	28,80,27,925	27,14,34,684
	01.02. NERC - Guwahati	4,24,88,055	4,36,89,893
	01.03. Delhi	4,64,22,634	6,77,89,147
	b) Allowances and Bonus		
	c) Contribution to Provident Fund		
	i) Hyderabad	1,98,32,715	1,33,70,224
	ii) NERC- Guwahati		
	iii) Delhi	4,44,402	
	d) Contribution to Other Fund		
	e) Staff Welfare Expenses		
	03 Medical		
	03.01. Hyderabad	76,95,359	53,63,765
	03.02. NERC- Guwahati	12,04,250	16,55,591
	03.03. Delhi	5,22,651	9,13,787
	f) Expenses on Employees Retirement and Terminal Benefits		
	i) Hyderabad	17,87,54,823	16,80,55,710
	ii) NERC- Guwahati	1,56,31,693	1,66,97,719
	iii) Delhi	1,37,17,804	1,49,36,678
	g) Others		
	i) Leave Salary and Pension Contribution	56,91,814	
	ii) Actuarial Differences		
	a) Gratuity		-1,73,29,702
	b) Leave Encashment		-1,25,24,805
	c) Pension		38,25,96,468
	07. Other Establishment Expenses		
	07.01. Hyderabad	9,36,14,645	4,18,12,460
	07.02. NERC - Guwahati	74,57,201	45,22,230
	07.03. Delhi	1,46,97,682	1,05,87,530
		73,62,03,653	1,01,35,71,379
Sch.21	Other Administrative Expenses etc.		
	a) Repairs and Maintenance		
	08. Maintenance Expenses		
	08.01. Hyderabad	24,16,041	246,98,323
	08.02. NERC - Guwahati	-	87,57,667
	08.03. Delhi	-	77,59,518
	b) Travelling and Conveyance expenses		
	04 Travelling Expenses		
	04.01. Hyderabad	49,17,744	35,78,075
	04.02. NERC - Guwahati	8,28,851	6,20,019
	04.03. Delhi	55,063	3,94,808

Contd...

	c) Others		
	05 Training & Research		
	05.01. to 05.09 Hyderabad	2,43,42,742	3,05,39,866
	05.10. NERC - Guwahati	30,51,463	8,59,776
	05.11. Delhi	12,78,603	1,10,98,600
	'05.12 Faculty Development Scheme	1,16,745	
	TOTAL	3,70,07,252	8,83,06,652
Sch. 22	Expenditure on Grants, Subsidies, etc.	-	-
	a) Grants given to Institutions/Organisations		
	b) Subsidies given to Institutions/Organisations		
Sch. 23	Interest		
	a) On Fixed Loans		
	b) On Other Loans (Including Bank Charges)		
	c) Others		
Sch.8	Depreciation		
	Depreciation on Capital Assets	3,23,35,525	3,13,95,053
	TOTAL	3,23,35,525	3,13,95,053

Schedules Forming Part of Balance Sheet as on March 31, 2023

S. No.	Group Description	March 31, 2023 (Rs.)	March 31, 2022 (Rs.)
Schedule	(L 3) SPECIFIC GRANTS FOR PROJECTS		
	CGARD PROJECTS		
1	15.01.03.01.07 S1612 Est of CGARD at Madagascar	24,80,646	24,15,429
2	15.01.03.01.11 CC Roads 3rd Party Eval on Quality	66,86,319	65,25,731
3	15.01.03.01.12 Spec Library Gen & Compn in AP (SAC ISRO)	-95,057	-
4	15.01.03.01.13 APIB Proj Uttkand for Tehri Garwal	77,60,938	98,16,521
5	15.01.03.01.14 Geo Informatics in Rur Road Pros PMGSY	87,58,746	-81,68,346
6	15.01.03.01.17 Consult Rural Roads SFA & PMGSY II	44,10,746	42,94,787
7	15.01.03.01.31 Estt of CIRDAP ICT Centre at Dhaka	50,39,352	49,06,867
8	15.01.03.01.40 - 2 Day Workshop on PMKSY (CGARD)	2,13,267	2,07,660
9	15.01.03.01.44 Geo Implementation in MGNREGA	2,19,72,135	2,16,19,949
10	15.01.03.01.45 EPRIS - ISRO Project	8,64,550	8,41,821
11	15.01.03.03.67 National Geo Prof. Scheme Fin. Asst.	-44,502	-44,502
12	15.01.03.03.87 Dev of App Infr P&M MGNRE Spatial	-1,31,633	-1,31,633
13	C1721 Assmt & Change Detection by Spatial Tech	1,49,838	1,45,899
	Total of Negatives to Be considered as Current Assets	-2,71,192	-83,44,481
	Total of Positives to be Considered as Current Liabilities	583,36,537	5,07,74,664
	Sub Total	580,65,345	4,24,30,183
	DDU GKY PROJECTS		
14	15.01.03.02.01 DDUGKY INTEREST ON FDs	1,53,62,162	1,33,98,345
15	15.01.03.02.02 SGSY BPL Youth Hoshangabad-MP-AISECT	50	50
16	15.01.03.02.03 NRO-DDUGKY	104,02,753	-61,43,885
17	15.01.03.02.04 - Core Edu & Tech Ltd (SGSY)	15,87,244	15,45,516
18	15.01.03.02.07 - Rashtriya Saksharathamission(JH)	6,983	6,983
19	15.01.03.03.66 Appointment of Constls for IEC Division	-1,64,325	2,00,246
20	S0221 Development of ERP for RSETIs Under RUDSETI	35,37,706	18,03,519
21	S2163 Town School Edu Initiatives	-	-
22	S2309 Premier Shield Pvt Ltd (SGSY-II SP)	1,13,78,937	-
23	S2336 Eagle Hunter Solutions	47,021	47,021
24	S2341 CHECKMATE SERVICES PVT LTD	-	-
25	S2369 Mass Infotech Society (SGSY)	-	-
26	S2382-INDIA CAN EDU. PVT LTD(SGSY/ASDP)	2,22,96,724	23,19,251
27	S2421-IKYA HUMAN CAPITAL SOLUTIONS LIMITED (SGSY)(HR	-7,735	-
28	S2521-NIIT YUVAJYOTHI LTD-ASSAM	-3,123	-3,123
	Total of Negatives to Be considered as Current Assets	-1,05,77,936	-61,47,008
	Total of Positives to be Considered as Current Liabilities	5,42,16,827	1,93,20,931
	Sub Total	4,36,38,891	1,31,73,923

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S. No.	Group Description	March 31, 2023 (Rs.)	March 31, 2022 (Rs.)
	GENERAL		
29	S1603 MGMT OF WATER RESOURCES IN OVER EXPL. AREAS	-18,123	
30	15.01.01.03.03.01 Unicef Instt Mech for Strat Comm	-	
31	15.01.01.03.03.02 -Saansad Adarsh Gram Yojana (SAGY)	1,98,664	120,30,399
32	C0121 Nutrition, Child Protection, WASH and Health Workplans	30,66,246	-12,001
33	C0122 Mobile Application Bhuvan PMJVK Fro Geo-Tag	2,89,633	-
34	C0221 To Conduct 3rd Party Audit in 14 Websites	-930	-930
35	C0222 RGNIYD	8,71,485	-
36	C0321 Integrating Emergency Response into Village Perspective	14,53,983	32,24,846
37	C0322 ICRISAT Watershed Impact Study	4,32,209	-
38	C0421 SKILLING LIVELIHOOD & FINANCIAL INCLUSION	3,52,265	-
39	P0033 P-ACTION RESEARCH PROJECT	1,20,846	1,19,509
40	S0521 India@75 Azadi Ka Amrit Mahostav	-50,327	-50,327
41	S0621 Audit on pilot basis for the schemes of NSAP	4,37,580	5,55,885
42	S0721 Workshop on RS&GIS Application	-18,988	-1,40,736
43	S0821 PEST MANAGEMENT COURSE	11,82,933	7,47,457
44	S0921 Key Resource Centres (KRC) for Capacity Building for (JJM)	2,48,453	8,70,000
45	S0922Geo-MGNREGA Activities Phase-II	1,19,11,585	
46	S1021 GIS & Remote Sensing Technology	-1,71,280	5,03,315
47	S1121 Status, Processes, Problems in Preparation of (GPDP)	17,69,789	9,23,472
48	S1221 GIS Application in Irrigation System	21,485	2,37,568
49	S1222 WDC-PMKSY 2.0	44,95,241	
50	S1321 Exposure Visit Best Practices of RD	7,50,990	7,31,246
51	S1421 sub-component Social Audit of the scheme I-MESA	-21,20,020	1,35,27,200
52	S1422 Trg Study Tour of Officer of Bihar Admn Servi	-3,22,070	
53	S1522 DPRs for New Generation Watershed Projects	2,61,866	
54	S1608 Transforming India Through PRIs by E-Enableme	2,04,11,335	87,26,484
55	S1622 An Assessment of YSR Pension Kanuka	7,19,418	
56	S1810-Internal Audit- CIARD	10,12,082	11,72,341
57	S2233 NRO-DDUGKY MoRD	-7,42,566	
58	S2722 Exposure visit of elected Representatives of PRI	-6,62,679	
59	S3022 Exposure Visit of the Elected Representatives of the PRIs of Jammu and Kashmir	3,59,445	
60	15.01.03.03.03 PSIG Pr by SIDBI Ease of Accs by MSE	3,639	3,543
61	15.01.03.03.04 Prop Writing for UBA Vill IIT Delhi	4,29,614	10,143
62	15.01.03.03.05 AE Certification Prog Syngenta Found	5,48,980	5,34,547
63	15.01.03.03.14 Strategic Comm. AP,TS,KARN UNICEF	-1,51,854	-1,51,854
64	15.01.03.03.20 NMDC CSR Programme	-19,16,455	-19,16,455
65	15.01.03.03.22 Rashtriya Poshan - CHRD	17,03,752	16,58,961
66	15.01.03.03.24 UBAA Planning VC Adopted by Insts	6,68,754	1,54,954
67	15.01.03.03.26 - 3rd Prt Eval of CSR Initiatives of GMRV Foun	1,22,810	1,19,581

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S. No.	Group Description	March 31, 2023 (Rs.)	March 31, 2022 (Rs.)
68	15.01.03.03.28 CSR Awareness on Sani Napkn TS (BDL)	1,55,811	20,96,751
69	15.01.03.03.30-SHG BC Pathways Project	-21,629	2,67,306
70	15.01.03.03.32 RSA for FPO/POPI in AP- NABARD	69,11,828	36,43,175
71	15.01.03.03.34 Establishing CRC- CGS at NIRDPR	-51,804	-51,804
72	15.01.03.03.35 Ntnl Conf on Chld Frndly Gp thrgh GPDP Gwalior	1,15,791	1,12,747
73	15.01.03.03.36 Breaking of Malnutrn, Fd Sct- CAS	8,76,960	8,53,905
74	15.01.03.03.37 AR for Sust Devp GPDP 10 Clusters AP	5,56,484	49,11,370
75	15.01.03.03.38 Labr Prodctvty - CWE - Univ of Reading	17,21,480	16,76,222
76	15.01.03.03.44 Panchayat Entp Suite (PES) Applicatn	9,76,273	9,50,607
77	15.01.03.03.46 GPDP Impact on Pancht Servc Delivery	1,40,964	-6,15,558
78	15.01.03.03.48 Perationalising India Pancht IPKP	100,63,256	97,03,676
79	15.01.03.03.50 Trg of Elct Women PRIs in Jharkand	41,87,231	40,83,469
80	15.01.03.03.54 Intigrated Action Plan Govt of Odi	-19,900	-
81	15.01.03.03.56 RTP Projects	-1,74,46,201	-1,11,94,693
82	15.01.03.03.57 STP to IPRPs & Auditors (NRLM)	9,48,459	9,23,524
83	15.01.03.03.58 NRLM - CGSRLM	11,83,685	11,52,566
84	15.01.03.03.59 Capacity Building and Training CB&T	-49,646	-49,645
85	15.01.03.03.61 Publish of HB on PR Statistics	16,18,907	15,76,346
86	15.01.03.03.62 Director Dept of Women Child Welf	2,07,270	2,01,821
87	15.01.03.03.69 National Food Sec Act -2013 AP KN	1,64,778	1,60,446
88	15.01.03.03.70 MGNREGA Res. Studs in AP	6,81,626	6,63,706
89	15.01.03.03.71 Induction & Immersion for Jrkd JSLPS	27,76,935	27,03,929
90	15.01.03.03.76 Time & Work - Study for PR Functries	-1,030	-
91	15.01.03.03.77- 3rd ToT on Bio-Divrsty Governance	-	-
92	15.01.03.03.78 CUM Stdy Vist to Raj & AP - MGNREGA	11,61,398	12,97,372
93	15.01.03.03.81 Condct of Pilot Scl Aud for Schs Under NSAP in 5Sts	-46,981	-46,981
94	15.01.03.03.82 Water Reso. Mgmt. in Sus. Devp.	-19,08,700	-19,08,700
95	15.01.03.03.83 Expo Vst for Elct Women Repr of Trip	10,13,687	9,87,037
96	15.01.03.03.84 CB&Handhldg of PR in Preprtn of GPDP	5,61,295	5,80,060
97	15.01.03.03.90- ODF Sustainability Swachh Bharat Miss	9,60,662	9,35,406
98	15.01.03.03.92 PVTG Staff 6 Days Trg Prog	1,18,221	1,15,113
99	15.01.03.03.93 CB Certificate Course in SLACC	-	-
100	C0420 STP Skill Livelihood & Fin Inclusions-CICTAB	48,077	46,813
101	C0520 Inclusive Growth in Agri FPOs - CICTAB	2,42,633	3,97,480
102	C0522 AWARENESS CREATION AND SUPPLYING SANITARY NAP	69,36,867	-
103	C0620 Impact Evaluation Study of Farmer Producer Orgns of NABARD in AP	4,60,297	4,48,196

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S. No.	Group Description	March 31, 2023 (Rs.)	March 31, 2022 (Rs.)
104	S0321 Evaluation of the Media & Publicity and 'Action Research & Research studies	-6,57,185	-6,57,185
105	S0421 STP Enhancing Capabilities of Panchayat Ladak	45,18,246	57,83,980
106	S0720 AV Lab & AV Studio	9,46,778	9,21,887
107	S0820 - CPGS - Innovation in Resilient Climate Chan	1,16,152	1,13,098
108	S0822- AGEY STUDY	6,79,952	-
109	S0920 Imple Of PESA in MP & Modules	-63,025	-62,225
110	S1020 Establishment of CIRDAP Center in NIRDPR	10,54,729	10,27,000
111	S-1022 Research Study on MKSP	8,85,170	-
112	S1120 INTL E-TRG PRG ON NATURAL RESOURCE & CLIMATE	49,316	48,019
113	S1220 STP for DDC Members of J&K Mar 2021 CPR	-29,890	-29,890
114	S1220 Two Day Trg Prom for J&K,UT at Jammu	-7,615	-7,615
115	S1322 Inspiring Minds for Disaster Risk Reduction	-2,33,241	-
116	S1605 CHRD Trg Prog on Unnat Bharat	-69,423	-
117	S1825 Con -Cum-Guidance Centre-Vaishali-CAPART	5,86,828	12,61,195
118	S1832 Workshop on Drug Abuse & Prevention	18,683	18,192
119	S1833 Trg. Exposure Visit of ERs of Uttarakhand	47,35,989	50,97,441
120	S1901 Exp Visit - PRIs of Kerala - DLG -KILA	2,13,661	2,08,044
121	S1902 SLACC-LTSA to Rural Livelihood Division-MoRD	-	-
122	S1904 Impact Study on Prog of UPASaC -CFIE	5,06,823	4,93,499
123	S1906 APRIGP Documentation-APRI-WD&CW - CHRD	83,492	81,297
124	S1907 Exp & CB for Newly Elected Sarpanches of Leh	-18,14,456	-2,16,815
125	S1908 Sens. Prog. GPDP for Mysore ZP Elec. Repr of Karnataka	4,21,882	4,10,791
126	S1909 Estt of NPMU at MoPR under RGSA	1,94,574	15,68,986
127	S1911 Exp Visit Newly Recruited Staff PSRLM-NRLM	8,60,162	8,37,548
128	S1913 AR Sus Devpt. GPDP in 133 GPs of Jharkhand	41,43,695	40,34,757
129	S1914 ODF Sus Mgmt of Solid & Liquid Waste -MP	5,77,719	5,62,531
130	S1915 IMPRESS - Performance of NSA in Maha and TS	5,56,762	6,24,776
131	S1916 Eval on UBA- MHRD- CPME	38,60,689	38,53,709
132	S1917 STP to SPM DPM BPM YPs of CGSRLM-NRLM	25,69,254	25,01,708
133	S1920 STP for EDs of Zimbabwe -Rural Tech Mar 2020	-25,636	-
134	S1921 Trng cum Expt for ZP Chairpersons and Vice-Chairperson of Uttarakhand	3,62,224	3,52,701
135	S1922 STP PRIs - Thrissur - KILA - Feb 2020	3,33,006	3,24,251
136	S1923 Training cum Exposure visit for BDCs Chairpersons of Ladakh	3,25,270	3,16,719
137	S2122 Trg of Postal Staff - NREGA (CWEPA)	4,21,009	-
138	S2022 Supply of Fish Seed Counting Machine to Fisheries Department	7,54,750	-
139	S2239-CIRDAP TRNG PROG-2013-14	-	-66,73,177
140	S2239-CIRDAP TRNG PROG- 2022-23	-1,23,834	-
141	S2428-Kerala Inst of Local Admn (KILA)	5,11,211	381,71,019
142	S2516 220 Tng Prog for Trng and Mgt of IAY	1,17,31,256	1,13,97,070

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S. No.	Group Description	March 31, 2023 (Rs.)	March 31, 2022 (Rs.)
143	S2523 GOALS	4,35,068	4,23,630
144	S2541 Rurban Mission (SPMRM)	10,91,121	-8,37,334
145	S2589 Management of Water Resource in Explt	-2,51,864	-
146	S2822 Application Customization, Technical Support, Application maintenance and Training for the period of 12 months	-22,350	-
147	S2822 Receipts	9,00,777	-
148	S2922 Various Aspects of Watershed Development Components under WDC-PMKSY 2.0	1,50,760	-
149	S3122 Conducting audit on websites of MoRD	9,18,680	-
150	S3222 Learning-cum-Exposure visit of Officers of Registration Department	-3,99,226	-
151	S3422 Digitalization & Utilization of Land Records for Revenue officers	-15,92,831	-
152	S3522 Poverty-free and Enhanced Livelihoods Gram Panchayats	-38,866	-
153	S3622 Training-cum-Exposure visit of BRDO	-8,19,857	-
154	S3722 State Resource Team of Jharkhand on People's Plan Campaign-2022	4,54,810	-
155	S3822 Assessment of WASH portfolio (PSBs)	6,01,256	-
156	S3922 E-Governance Appl for WDC-PMKSY 2.0	1,15,941	-
157	S4022 study on evaluation of MGNREGS assets	-35,90,919	-
158	S4322 A handbook on Service Level Benchmarks	-250	-
159	S4422 QGIS App in Watershed Development	3,32,612	-
160	S4522 STP on Strengthening to Federalism - SIDART, Jai	2,21,493	-
161	S4722 Exposure cum Training on Capacity Building ODF Plus	2,575	-
162	S4822 Swachh Bharat Mission – G Phase – II	-9,192	-
163	S4922 PRI functionaries and NRLM officials on Health	-16,53,906	-
164	S5022 Capacity Building Clientele Maldives at NIRD	-6,60,169	-
165	S5122 organising Training Programme on Vermi Compost and Bio-fertilizers from 05-07 September, 2022	96,337	-
166	S5222 Exposure Visit of PRIs Jammu & Kashmir	25,26,591	-
167	S5322 Centre for Research in Schemes and Programmes (CRISP)	2,896	-
168	S5422 Intl Trg NRM & Climate Change AARDO Jan 2023	-5,21,670	-
170	S5622 Neem Powder & Micro Nutrient	2,51,174	-
171	S5722 ITDA Mannaur on Natural Farming	-2,77,531	-
172	S6122 Watershed and Springshed Management PMKSY	3,16,57,237	-
173	S6222- Midterm Evaluation Study of Project UNNATI	20,18,094	-
174	15.01.03.03.41 UNDP old Project	-9,17,637	-9,17,637
175	15.01.03.03.45 - UNDP-13	36,41,064	36,41,064
176	Inoperative Earmarked Funds	18,08,36,120	1732,60,884
177	P0006(A)- International Trng Prog-2013-2014 (CLOSED)	-	340,62,871
178	P0006(A)- International Trng Prog-2022-23	29,53,050	-
179	P0006 P-SPONSORED RESEARCH PROJ - NERC	6,70,230	6,70,230
180	P0006 P-SPONSORED TRNG PRG (PAYMENTS)	-	624,05,136
181	P0006 P-SPONSORED TRNG PRG (PAYMENTS) - NERC	96,30,128	96,30,128
182	SARAS- IITF 2021 - NEW DELHI	-95,240	18,57,862
	Total of Negatives to Be considered as Current Assets	-3,95,96,996	-2,55,41,562
	Total of Positives to be Considered as Current Liabilities	38,01,63,253	45,23,02,517
	Sub Total	34,05,66,257	42,67,60,955

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S. No.	Group Description	March 31, 2023 (Rs.)	March 31, 2022 (Rs.)
	Project Bank A/C		
1	DDU GKY	4,61,18,265	4,39,10,688
2	MGNREGA	53,49,71,564	60,72,93,139
3	MKSP	97,88,018	95,28,115
4	NRLM RC	159,54,540	57,29,190
5	PFMS3617 S0520 250 model GP Clusters	-41,58,022	717,49,380
6	PFMS3825	10,057	10,055
7	PFMS796	3,83,144	10,615
8	PFMS9179	11,762	10,615
9	RSETI-NIRDPR	68,49,410	69,16,170
10	UN WOMEN	28,765	28,765
	Total of Negatives to Be considered as Current Assets	-41,58,022	-
	Total of Positives to be Considered as Current Liabilities	61,41,15,525	74,51,86,732
	Sub Total	60,99,57,503	74,51,86,732
	Grand Total	1,05,22,27,996	1,22,75,51,793
	(L4) CONSULTANCY PROJECTS		
	NIRDPR - RC		
1	ATMA-Sikkim-RC	1,52,427	1,52,427
2	Baseline Survey PMAGY in Assam	-1,62,196	-1,62,196
3	Cap Build HH OP IX Area NEI RGSA - RC	14,11,788	14,11,788
4	Cap Building Trng-NEC_NRLM-RC	18,93,387	18,93,387
5	Cap Build RGSA SIRD- Assam - RC	-6,26,696	-6,26,696
6	C-GARD INFSTR. DEV(NEC)-RC	-12,04,822	25,46,862
7	China Malaysia Exposure Visit by Assam-RC	-16,65,212	-16,65,212
8	CON-Agriculture Planning-Arunachal-Rc	18,86,250	-
9	Con-Assam-SRLM-Home Stay Trg-RC	3,80,252	-
10	Con Awareness Cap Build ERSCA Tripura -RC	-1,51,056	-1,51,056
11	Con - Basin Devt Trg - Meghalaya	18,23,710	18,23,710
12	Con-BLS-PMAGY-Assam-RC	16,81,567	16,81,566
13	Con-CAMPA PROJ-RC	-5,91,775	-
14	Con - EPRIS Proj - ISRO - RC	-15,806	-15,806
15	Con - Evol IWMP B-II & III Nagaland - RC	5,31,504	5,31,504
16	Con - Evol IWMP/PMKSY - Nagaland - RC	-1,68,249	-1,68,249
17	Con - Evol of IWMP - Tripura B-I - RC	92,203	92,203
18	Con - Expo Visit to Assam of PER - A&N Island - RC	81,786	81,786
19	Con - Expo Visit to S Korea & Japan - RC	6,70,597	6,70,597
20	Con-Food Processing-MSRLS-Meghalaya-RC	40,953	40,953
21	Con - GIS Reso Mapping - RC	5,10,475	5,10,475
22	Con - HESCO Proj - RC	6,666	6,666
23	Con-ICCOA FPO Trg-RC	57,500	-
24	Con-Impact Assmt. of CSR Proj of Coal India Ltd	4,20,266	4,20,266
25	Con- NIRAMOY Proj- RC	5,88,851	5,88,851
26	Con NRLM RC NERC Bank Transaction - RC	-29,58,201	-21,16,801

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S. No.	Group Description	March 31, 2023 (Rs.)	March 31, 2022 (Rs.)
27	Con - NRLM RC NERC Project	86,80,552	37,70,483
28	Con - Remuneration 10% All Projects - RC	-6,88,680	-6,88,680
29	Con - RRC - MGNREGS Assam - RC	59,117	59,117
30	con - Rural Tourism & Home Stay for Meghalaya - RC	-12,72,082	-12,72,082
31	Con-SAP &DAP for the State of Arunachal Pradesh	31,27,584	31,27,584
32	Con-SHG Under Looms of Assam	1,00,000	1,00,000
33	Con-SHG Under Looms of Assam-RC	-25,348	-25,348
34	Con - SLNA - Tripura - RC	1,03,480	1,03,480
35	Con-Stdy. on Role of Tradl. & NHV Crops for EFI	-4,54,031	-4,54,030
36	Con - Study - MGNREGS - P&RD Assam - RC	1,42,724	1,42,724
37	Con-Time & Motion Study Nagaland	6,58,810	9,18,958
38	CON - Time & Motion Study- TMS Arunachal-RC	24,63,457	0
39	Con-Trng Under Gender Budgeting GOI	6,12,180	6,12,180
40	Con - Water Reso Dept Meghalaya - RC	-33,438	-33,438
41	DDU GKY-RC	-63,384	-63,384
42	Eval Study of BRGF-Meghalaya-RC	37,487	37,487
43	Exposure Visit by SIRD Rajasthan	73,934	73,934
44	Fish&Fig Farmers (Meghalaya) -RC	25,77,107	25,77,107
45	GIS-MAP-IWMP-ASSAM-RC	1,09,239	1,09,239
46	IWMP - Evol PMKSY - B-I-Tripura - RC	2,80,000	2,80,000
47	IWMP-KOKRAJHAR-RC	93,787	93,787
48	IWMP-Trng SLNA ASSAM-RC	11,22,817	11,22,817
49	IWWP Evol Project Nagaland-RC	7,49,990	7,49,990
50	MNRE for Solar Heating System-RC	3,99,969	3,99,969
51	NEC-CAP-BUILD-NRLM 3RD PHASE-RC	-16,20,075	-16,20,075
52	NEC-MAP-RC	-1,21,048	-1,21,048
53	NEC - Shifting Cultivation Geo Spatial Tech - RC	1,28,073	1,11,504
54	NFDB-Beel Fish Trng-RC	1,14,783	1,14,783
55	NFDB-Pisciculture dev in Kathora-Nalhari-RC	31,171	31,171
56	Rain Water Harvesting-RC	-1,115	-1,114
57	STP on SME & Expo Visit to South Korea & Japan - Govt of Assam - RC	12,71,697	12,71,697
58	STP on Water Resources for Meghalaya - RC	1,69,655	1,69,655
59	TSI-BRGF-Meghalaya-Rc	6,39,036	6,39,036
60	Village Adoption -Hatiutha-RC	15,656	15,656
61	Voc Trg-WGH-Meghalaya-RC	23,92,943	23,92,943
62	West Garo Hills-Meghalaya Trg&Expo Visit-RC	14,95,000	14,95,000
63	15.01.02.02.15 Honorarium to Guest Speakers	-46,000	-
	Total of Negatives to Be considered as Current Assets	-118,69,214	-91,85,215
	Total of Positives to be Considered as Current Liabilities	3,98,80,430	3,29,73,342
	Grand Total	2,80,11,216	2,37,88,127

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S. No.	Group Description	March 31, 2023 (Rs.)	March 31, 2022 (Rs.)
Schedule	(L5) CONSULTANCY LIABILITIES		
1	Miscellaneous Receipts-NERC	3,80,088	3,80,088
2	25% Int. on Inv-Benevolent Fund	13,20,320	13,05,713
3	75% Int on Inv- Development Fund	39,17,139	39,17,139
4	C0269 Transfer Between General & Consultancy	1,22,64,674	1,22,64,674
5	C0272 Consultancy Honorarium to Staff	10,92,855	10,92,855
6	C0282 Income Tax	3,900	3,900
7	C0448-INTEREST ON SB ACCOUNT	43,821	-
8	15.02.02.04.03 Security Deposit-RC	2,78,936	2,78,936
	TOTAL	1,93,01,733	1,92,43,305
Schedule	(L6) LIABILITIES & PROVISIONS		
	HO -HYDERABAD		
1	15.01.02.04.03 - INCOME TAX (CONT)-94J-0.5%	3,128	-
2	15.01.02.04.03 - INCOME TAX (CONT)-94J-10%	-7,30,131	3,55,983
3	15.01.02.04.03- Income Tax Contractors - 94C - 2%	1,09,860	3,71,053
4	15.01.02.04.04 - TDS Salaries 92B	-4,99,146	-3,94,706
5	15.01.02.04.03 TDS Rent - 94I - 10%	-	15,000
6	15.01.02.04.05 - SALES TAX / VAT	1,54,109	1,54,109
7	15.01.02.04.06 - SEIGNERAGE	8,512	
8	15.01.02.04.07 Monitoring Charges From DDUGKY	90,23,570	1931,41,323
9	15.01.02.04.08 - Un-Classified RTGS Receipts	3,77,00,525	4,75,63,131
10	15.01.02.04.10 - GST Remittance	25,284	25,284
11	15.01.02.04.11 TDS Under GST	1,40,608	1,29,280
12	15.01.02.04.12 Labour CESS	59,846	-
13	15.01.02.04.14 - OUTSTANDING LIABILITIES	2,25,97,322	2,22,78,553
14	GST Payable Account	1,00,557	
15	Projects Withheld Amount	1,76,30,048	1,47,51,556
16	Reimbursement Exp Payable	24,82,572	2,07,822
17	S0010 S-SECURITY DEPOSITS	29,53,712	114,67,196
18	S0011 S-EARNEST MONEY DEPOSITS	8,43,363	34,54,722
19	S0022 S -Staff Quarter Rent Deposit	2,40,944	-
20	S0423 CICT Revenue From Career Portal Appl Fee	3,74,715	-
21	Payable Academic Deputation Salaries (A)	1,37,864	-
22	Payable Academic Regular Salaries (A)	51,44,698	-
23	Payable Non-Academic Deputation Salaries (A)	6,33,915	-
24	Payable Non-Academic Deputation Salaries (B)	1,27,134	-
25	Payable Non-Academic Regular Salaries (A)	24,01,517	-
26	Payable Non-Academic Regular Salaries (B)	21,09,797	-
27	Payable Non-Academic Regular Salaries (C)	39,21,205	-
28	Payable Non-Academic Regular Salaries C (RC)	19,33,972	-
29	Payable Project Staff Salaries	319	-
30	Pension Payable	1,02,56,412	-
31	Remittance of CPF Delhi/CGC	7,76,176	-

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S. No.	Group Description	March 31, 2023 (Rs.)	March 31, 2022 (Rs.)
32	Remittance of NPS/LIP Delhi/CGC	1,03,962	-
33	NIRDPR PF Account	-59,691	-
34	S2119 R-SETI (RTP)	55,81,059	64,83,184
35	S2233 - DDUGKY Investment (Long Term)	17,31,40,000	-
36	Vendor Amounts Withheld by NIRDPR	7,25,331	-
37	Transferable to PF Account	-	54,01,616
38	Vendor GST Withheld	4,50,176	
39	Withheld Plan Capital Solar - Premier Energies Ltd	4,46,505	4,46,505
40	NERC - GUWAHATI		
41	15.02.02.04.01 - SECURITY DEPOSITS - NERC	8,62,411	8,62,411
42	15.02.02.04.02 - EARNEST MONEY DEPOSITS - NERC	4,85,679	4,85,679
43	15.02.02.04.04 Trf B/w NERC GEN AC and NERC CON AC	100,00,000	-
44	NIRD - DELHI		
45	15.03.02.01.01 DEPOSIT FROM CONTRACTOR	57,000	57,000
46	15.03.02.01.02 STALE CHEQUES	-	1,46,370
47	15.03.02.01.04 Other provisions (Salary & Admin)	-	74,36,065
48	15.03.02.01.05-Delhi Branch Suspense	10,78,151	1,76,802
	Total of Negatives to Be considered as Current Assets	-12,88,968	-3,94,706
	Total of Positives to be Considered as Current Liabilities	31,48,21,958	31,54,10,644
	Grand Total	31,35,32,990	31,50,15,938
	(L7) TRANSIT ACCOUNTS		
1	15.01.02.05.01 - INCOME TAX (SALARIES)	28,34,101	22,94,358
2	15.01.02.05.02 - L I C	1,58,466	1,77,115
3	15.01.02.05.04 Sus -G I S	-1,63,394	-83,224
4	15.01.02.05.05 - BENEVOLENT FUND Salaries	-	3,10,528
5	15.01.02.05.06 - PROFESSIONAL TAX	15,002	73,250
6	15.01.02.05.09 -S R C	14,654	1,891
7	15.01.02.05.12 - SAL. UNDER COURT ATTACHMENT	-	-
8	15.01.02.05.16 - Sus - POSTAL LIFE INSURANCE SCHEME	6,905	7,614
9	15.01.02.05.17- Sus - BANK LOAN (NIRD)	10,37,295	10,97,565
10	15.01.02.05.19 - Sus - BVBV SCHOOL FEES	-9,550	-9,550
11	15.01.02.05.20 - Sus - CABLE TV CONNECTION	-	7,300
12	15.01.02.05.22 - Sus - NIRD,NERC,GUWAHATI	500	100
13	15.01.02.05.35 AG (A&E) West Bengal	-	-
14	15.01.02.05.43 Health Corpus Fund	-	-10,01,589
15	15.01.02.05.49 CAO, CAPART, New Delhi	1,500	1,110
16	15.01.02.05.50 - Sus - Accountant General Hyd	-	60,770
17	15.01.02.05.53 US Admn Govt of Mizoram	4,680	4,680
18	15.01.02.05.56 AG Odisha AO(C)	-	25,710
19	15.01.02.05.57 CBDT Mumbai AO(A)	-	25,710
20	15.01.02.05.59 SV Vet Univ Tirupathi-YV Raman Reddy	-10,232	-10,232
21	15.01.02.05.60 Cent.Univ of Jharkhand - Kiran Jalem	-	-
22	15.01.02.05.61 - PAO MoRD - FA	20,120	20,120

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S. No.	Group Description	March 31, 2023 (Rs.)	March 31, 2022 (Rs.)
23	15.01.02.05.62 SIRD Bhubaneswar	25,000	25,000
24	15.01.02.05.63 GPF Subscription Recovery	-	17,30,570
25	15.01.02.05.64 CPF Subscription Recovery	-	2,58,910
26	15.01.02.05.65 GPF and CPF Advances Recovery	-	46,845
27	15.01.02.05.66 NPS Subscription Recovery	-	7,82,962
28	15.01.02.05.70 -DDOGAD	14,620	14,620
29	15.01.02.05.71 Dy PAO WRD - G Uma Devi	10,707	-
30	15.01.02.05.72 PAO HQ DOT New Delhi - M Sankar Ram	15,060	-
31	15.01.02.05.76- MANAGER-RINL-DF-Recov	24,303	-
32	15.01.02.05.67 GST GENERAL Remittance	-14,24,958	5,99,136
33	15.01.02.05.68 GST DDUGKY Remittance	-	-
34	15.01.02.05.69 Stale Cheques	1,46,370	7,25,414
	Total of Negatives to Be considered as Current Assets	-16,08,134	-11,04,595
	Total of Positives to be Considered as Current Liabilities	43,29,283	82,91,278
	Grand Total	27,21,149	71,86,683
Schedule	(L8) TRANSFER ACCOUNTS		
1	15.01.02.06.01 - TRN BETWEEN MAIN OFF & GUWAHAT	-	-
2	15.01.02.06.02 -TRN BETWEEN GENERAL & CONSUL	-10,00,000	-10,00,000
3	15.01.02.06.04 Transfer Between Gen A/c & PF Fund	-	-
4	15.01.02.06.05 -TRNF GENERAL & BENEVOLENT FUND	-7,80,131	-
5	15.01.02.06.06 Transfer Between Gen & GPF A/c	-3,24,74,054	-1,42,37,856
6	15.01.02.06.21 - TRAN TO BUILDING FUND	400	400
7	15.01.02.06.29 TR. BETW DDUGKY531 AC TO SB 313 A/C	1,62,66,189	1,62,66,189
8	15.01.02.06.32 Tr Bet Gen & Med Corp 831	-75,74,901	-36,66,980
9	15.01.02.06.35 TA RECOVERIES	-	-
10	S2270 Transfer Bet Gen AC Towards Various Bank ACs	-3,000	-3,000
11	Transfer Between Gen & Corpus A/c	-33,856	349,11,431
12	Transfer Between NRLM HO & NERC Gen	-	
13	Transfer B/w Gen and RSETI Account	-	-3,42,988
14	Tr. Between PF to UBI - Gen (FD Purpose)	2,95,00,000	25,59,74,141
	Total of Negatives to Be considered as Current Assets	-4,18,65,942	-1,92,50,824
	Total of Positives to be Considered as Current Liabilities	4,57,66,589	30,71,52,161
	Grand Total	39,00,647	28,79,01,337
Schedule	(L8) CONSULTANCY TRANSFER ACCOUNTS		
1	15.01.02.06.33 Con - Transfer to General Fund	4,16,658	4,16,652
2	15.01.02.06.34 Z0029-CONSULTANCY TRANSFER ACCOUNTS	6,08,788	6,08,788
	TOTAL	10,25,446	10,25,440

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S. No.	Group Description	March 31, 2023 (Rs.)	March 31, 2022 (Rs.)
Schedule	(L9) Interest & Unspent Balance of Grants in Aid - MoRD		
1	15.01.01.04.01 Plan Grants (Capital)	43,77,86,812	43,82,33,317
2	General Grant Unspent Balance	1,72,69,243	5,36,11,175
3	P0024 Interest on GiA Bank Ac496	2,75,63,729	1,81,64,284
	TOTAL	48,26,19,784	51,00,08,776
	(L11) SUNDRY CREDITORS		
1	AAO TSSPDCL, ERO, GAGANPAHAD	8,10,702	-
2	ABHISHEK ANANT	3,400	-
3	ANJAN KUMAR BHANJA	8,275	-
4	ASRARUL HAQUE	10,000	-
5	B D V K MURTHY	2,000	-
6	Chandeshwar Pandey	2,00,000	-
7	CH RADHIKA RANI	20,000	-
8	C Kathiresan	6,000	-
9	DELHI CENTRE GRANTS PAYABLE	41,000	-
10	D Naga Raju	1,350	-
11	G V K LOHI DAS	14,638	-
12	JAGAN CHUNCHU	15,000	-
13	J P Badoni, Jr Assistant	7,823	-
14	J VANISHREE	20,000	-
15	Karamjit Singh	9,680	-
16	K PRABHAKAR	66,636	-
17	M/s.MARUTI ENTERPRISES	4,972	-
18	M VENKATA RAVIBABU	31,592	-
19	National Insurance Company Ltd.	1,26,036	-
20	N V MADHURI	25,000	-
21	Office Space/Rent /Maintenance Payable to NIRD Gen	12,87,900	-
22	P V DAYANAND	10,000	-
23	S1608 TA /Honorarium Bills Payable	-17,977	-
24	Simran Infotech	4,85,285	-
25	SIRD,MANIPUR	1,93,500	-
26	S KISHORE KUMAR	2,000	-
27	S K SATYAPRABHA	84,395	-
28	S Raghu, AD	-440	-
29	Sri Sai Self Help Group	29,400	-
30	SUBHAS CHANDRA MAHTO	12,000	-
31	S V SUVARCHALA	-122	-
32	Teewave Technologies	-30,66,444	-
33	U HEMANTA KUMAR	20,000	-
34	Uttarakhand Social Audit, Accountability & Transparency Agency (USAATA)	8,68,400	-
35	Valentina G	100	-
36	V G NITHYA	42,274	-
	Total of Negatives to Be considered as Current Assets	-30,84,983	-
	Total of Positives to be Considered as Current Liabilities	44,59,358	-
	Grand Total	13,74,375	-

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S. No.	Group Description	March 31, 2023 (Rs.)	March 31, 2022 (Rs.)
Schedule	(A4) INVESTMENT IN FDs		
	General		
1	09.01.01.03.01 Fixed and Short Term Deposits	1,44,22,55,331	64,92,85,683
2	09.01.01.01.11 General Fund Investment	-16,146	-
3	09.01.01.05.02 FDs with High Court	-	9,72,958
	Sub Total	14422,39,185	6502,58,641
	Earmarked Funds		
4	09.01.01.01.02 - BF INVST IN FDs	16,00,00,000	-
5	09.01.01.01.08 DDUGKY - G-Secs And SDLs Investment	17,31,40,000	6,28,96,497
6	09.01.01.01.10 SRSC - G-Secs and SDLs Investment	10,45,00,000	10,45,00,000
7	09.01.01.01.11 SRSC-FDs	37,92,236	-
8	09.01.01.01.12 CFIE -FDs	40,64,406	-
9	09.01.01.01.13 CFIE -G-Secs and SDLs Investment	11,20,00,000	-
10	09.01.01.01.14 Depreciation Reserve Investment G-Secs & SDL	47,46,00,000	41,00,00,000
11	09.01.01.01.15 Depreciation Reserve -FDs	63,47,088	-
12	09.01.01.01.16 Actuarial Valuation -G-Secs and SDLs	32,10,41,437	-
13	09.01.01.01.17 Actuarial Valuation - FDs	1,62,89,926	-
	09.01.01.01.12 Corpus Fund Investment		
14	09.01.01.01.05 CORPUS GOVT SECs- INVST	3,84,40,66,327	3,29,36,26,327
15	09.01.01.01.07 CORPUS INVST IN FDs AND SDs	27,62,00,000	14,44,00,000
16	Corpus- Accrued Income on INVEST	62,73,700	30,55,334
	Sub Total	5,50,23,15,120	4,01,84,78,158
	Grand Total	6,94,45,54,305	4,66,87,36,799
	(A5) CURRENT ASSETS		
1	09.01.01.04 - Current Assets & Advances	-	-
2	09.01.01.04.03 CLOSING STOCK	23,17,090	24,22,967
3	09.01.01.04.04 ACCRUED INCOME	3,71,54,568	2,71,34,170
4	09.01.01.04.05 PREPAID EXPENSES	15,00,652	2,22,336
5	09.01.01.04.06 T-STAMPS ON HAND	82,672	-
6	09.01.01.04.10 Deferred Revenue Exp - Eoffice Mant	40,97,380	61,46,070
7	Cyberoam SOPHOS Firewall Deff Exp 22-23 23-24	4,13,000	8,26,000
8	Accrued Interest on Projects and Other Funds	1,68,06,312	-
9	Actuarial Valuation - Accrued Interest	39,32,390	-
10	Building Fund - Accrued Interest	49,36,015	-
11	CRCDB - Accrued Interest	12,46,432	-
12	DDUGKY - Accrued Interest	18,63,667	5,89,567
13	SRSC - Accrued Interest	11,62,966	17,37,531
14	Depreciation Reserve - Accrued Interest	51,72,389	-
15	TDS Receivable 2020-21	8,78,453	8,78,453
16	TDS Receivable 2021-22	5,52,517	5,52,517
17	TDS Receivable - 2022 - 2023	34,67,151	-
18	09.01.01.01.06 CORPUS GOVT SCEs- ACCR INTEREST	5,89,03,558	2,27,772
	Grand Total	14,44,87,212	4,07,37,383

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S. No.	Group Description	March 31, 2023 (Rs.)	March 31, 2022 (Rs.)
Schedule	(A6) LOANS AND ADVANCES		
	Hyderabad		
	Other Advances		
1	Advance to Decent Travels	9,43,757	-
2	Advance to SIRDs	24,56,338	-
3	Advance to Prism Hospitality Pvt LTD	49,41,547	-
	Staff Advances		
4	Kishore Kumar S	-15	-
5	RAJESH KUMAR SINHA	-33,062	-
6	RAVINDRA S GAVALI	-10,305	-
7	Advance to DDUGKY Staff	15,000	-
8	Field Advance for Research	43,000	-
9	International Trg Advance to Academic Staff	8,12,200	-
10	LTC ADVANCE TO ACADEMIC STAFF	-10,348	-
11	LTC ADVANCE TO NON-ACADEMIC STAFF	1,05,705	-
12	TA ADVANCE TO ACADEMIC STAFF	-1,85,910	-
13	TA ADVANCE TO DDU-GKY STAFF	12,20,726	-
14	TA ADVANCE TO NON-ACADEMIC STAFF	-3,56,200	-
15	TA ADVANCE TO PROJECT STAFF	3,49,150	-
16	TA Advance to Regular Staff	10,000	-
17	09.01.01.06.01 Advances to Staff	34,97,785	39,34,899
18	09.01.01.06.02 Motor Vehicle Advance (Receipt)	-1,17,448	-1,17,448
19	09.01.01.06.03 P-HBA (RECEIPTS)	5,66,112	13,40,012
20	09.01.01.06.05 TEMPORARY ADVANCE	-12,000	-
21	09.01.01.06.06 IMPREST	2,09,570	2,10,570
22	09.01.01.06.07- Sus - PERSONAL COMPUTER ADVANCE	1,13,181	1,47,600
	Total of Negatives to Be considered as Current Liabilities	-7,25,288	-1,17,448
	Total of Positives to be Considered as Current Assets	1,52,84,071	56,33,081
	Grand Total	1,45,58,783	55,15,633
	NERC-GUWAHATI		
23	09.02.01.06 Loans & Advances	-	-
24	09.02.01.06.01 Motor Vehicle Adv. (RECEIPTS) - NERC	-425	-425
25	Marriage Loan From Ben Fund - NERC	2,58,000	2,58,000
26	P0003 P-HBA (RECEIPTS) - NERC	-56,070	-56,070
27	RC - MISC ADV - NERC	-63,602	-63,602
28	RC - NERC - Suspense	2,98,50,645	99,15,275
29	S0104 S-PERSONAL COMPUTER ADVANCE - NERC	3,06,880	3,06,880
	Total of Negatives to Be considered as Current Liabilities	-1,20,097	-1,20,097
	Total of Positives to be Considered as Current Assets	3,04,15,525	1,04,80,155
	Grand Total	3,02,95,428	1,03,60,058

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S. No.	Group Description	March 31, 2023 (Rs.)	March 31, 2022 (Rs.)
	DELHI		
30	09.03.01 Current Assets		
31	09.03.01.06.01 Staff Loans	8,22,013	4,85,813
32	09.03.01.06.02 - Delhi - CPWD - Deposit	9,64,307	2,37,11,610
33	09.03.01.06.03 - Delhi - Deposits - Others	7,27,197	7,27,197
34	09.03.01.06.05 - Delhi - Receivable From Employees	5,76,100	5,76,100
35	09.03.01.06.06 - Delhi - Accrued Int on Adv to Staff	29,930	29,930
36	09.03.01.06.07 - Postal Stamps- Franking	1,506	1,506
37	Receivable From Mord T/w Payments Made by Delhi Cen	2,41,326	-
	Grand Total	33,62,379	255,32,156
	(A7) SUNDRY DEBTORS		
1	NORTH EAST CENTRE FOR TECH APPLN AND REACH	-40,88,592	
	TOTAL	-40,88,592	
	(A8) BANK BALANCES		
	09.01.01.07 BANK ACCOUNTS-HYDERABAD		
1	09.01.01.07.01 NIRD GPS- AXIS 921010026156285	50,14,951	-
2	09.01.01.07.01 NIRD GPS- SBI-62491365119	12,93,67,484	20,99,74,796
3	09.01.01.07.02 NIRD GEN SAVINGS - 52040475313	14,79,65,127	22,50,26,190
4	09.01.01.07.03 BF-UBI- 125510100109584	-	4,50,074
5	09.01.01.07.04 BF-SBI-52040475211	42,35,999	29,05,902
6	09.01.01.07.06 CF - SBI - 62112588084	4,18,06,601	7,99,92,107
7	09.01.01.07.07 DF-UBI- 125510100109593	-	62,553
8	09.01.01.07.08 DF-SBI - 52040475255	5,16,952	3,46,911
9	09.01.01.07.09 NIRD GEN PFMS 3276 - SBI 52040475062	3,20,83,672	2,19,80,306
10	09.01.01.07.10 CFIE - SBI - 62094863681	33,77,881	31,45,372
11	09.01.01.07.11 CONSULTANCY-UBI-125510100109609	-	39,087
12	09.01.01.07.12 CONSULTANCY SBI - 52040475346	23,00,365	22,24,515
13	09.01.01.07.13 DDUGKY SBI - PFMS 821 - 62431332037	5,09,93,622	5,69,49,463
14	09.01.01.07.14 DEC-PGDCGARD SBI 62350105231	-	1,064
15	09.01.01.07.15 DEC PGDSRD - SBI - 62114579633	1,67,662	1,64,188
16	09.01.01.07.16 PGDRDM - SBI - 62052905893	2,28,26,656	2,64,41,073
17	09.01.01.07.17 MGNREGA - PFMS 9219 - 624766174622	1,21,773	83,264
18	09.01.01.07.18 MKSP SBI 62185305487	97,89,018	95,29,115
19	09.01.01.07.19 NIRD GEN UBI - 125510100109566	80,634	17097,72,877
20	09.01.01.07.20 ACTN RESR SBI PFMS 796 - 38831856272	3,62,32,654	10,615
21	09.01.01.07.21 GIA SBI PFMS 3825 - 38831858496	4,92,28,564	22,71,36,875
22	09.01.01.07.22 PMGSY SBI PFMS 9179 - 38831859885	-	10,615
23	09.01.01.07.23 RGSA SBI PFMS 3617 - 38831861328	58,85,906	7,16,37,482
24	09.01.01.07.24 NRLM RC - SBI - 62431461891	1,57,03,043	60,06,483
25	09.01.01.07.25 RSETI - UBI -125510100109857	-	3,68,471
26	09.01.01.07.26 RSETI -SBI - PFMS 9181 - 62094415164	68,48,761	65,47,699
27	09.01.01.07.27 SRS Chair- SBI- 62221101177	40,14,858	21,23,948
28	09.01.01.07.28 UN Women-SBI - 62487461885	-	30,860
29	09.01.01.07.29 SPONSORED PRO 1 A/C - 39192410848	-	6,72,119
30	09.01.01.07.30 RBI/PFMS TSA 10670501002	44,855	-
	Sub Total	56,86,07,038	2,66,36,34,024


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S. No.	Group Description	March 31, 2023 (Rs.)	March 31, 2022 (Rs.)
	09.02.01.07 BANK ACCOUNTS-GUWAHATI		
31	09.02.01.07.01 NERC CONS PNB 19070100000382	3,44,37,208	2,86,16,207
32	09.02.01.07.02 NERC GEN CA PNB - 1907012100000012	4,18,48,020	3,22,30,775
33	09.02.01.07.03 NERC NRLM RC PNB - 4652000100041001	-	16,53,681
34	NIRDPR-NERC Guwahati 1907010100000373	-	-
	Sub Total	7,62,85,228	6,25,00,663
	09.03.01.07 BANK ACCOUNTS - DELHI		
35	09.03.01.07.01 - DEL - EPF	983	29,264
36	09.03.01.07.01 - DEL - GEN	21,35,922	1,36,01,318
37	09.03.01.07.02 - FCRA - IOB 27100	38,05,269	37,01,932
38	09.03.01.07.03 - PMRDF- CBI- 3341604957	1,34,56,553	1,30,90,265
39	09.03.01.07.04 Assistance to CAPART	13,66,322	13,29,124
	Sub Total	2,07,65,049	3,17,51,903
	Grand Total	66,56,57,315	2,75,78,86,590
	(A9) DEPOSITS		
1	09.01.01.05.01 Dep with LDO N.DELHI	18,94,586	18,94,586
2	09.01.01.05.01 TELEPHONE AND OTHER DEPOSITS	4,88,675	4,88,675
3	09.01.01.05.03 DEPOSITS WITH APSEB(RRS 345)_	19,40,270	19,40,270
4	09.01.01.05.04 Int Bearing Sec Dep APSEB (RRS 538)	5,09,200	5,09,200
5	09.01.01.05.05 DEPOSIT WITH G.M TELEPHONES	3,74,496	3,74,496
6	09.01.01.05.06 DEPOSITS WITH SAPNA ENTERPRISE	7,200	7,200
7	09.01.01.05.07 T1120-DEPOSITS WITH APDDC	6,240	6,240
8	09.01.01.05.08 Deposits with Other Agencies	9,70,500	9,70,500
9	09.01.01.05.09 DPTS CH.SP CTP TELE OFF RJN HY	10,000	10,000
10	09.01.01.05.10 Dep. with APCPDCL (Aravali Gst House)	4,64,203	4,64,203
11	Deposit with CPWD GHY for NERC Hostel Renovation	21,78,939	21,78,939
	TOTAL	88,44,309	88,44,309
	(A10) CONSULTANCY ASSETS		
1	09.01.01.08 - Consultancy Assets		
2	09.01.01.08.01 ADV-TA/DA-RC	3,00,221	3,00,221
3	09.01.01.08.02 Consultancy A/C to BENEVOLENT FUND	29,168	4,585
4	09.01.01.08.05 EMD-RC	96,300	96,300
5	09.01.01.08.06 Miscellaneous Adv -Rc	-1,64,800	-1,64,800
	Total of Negatives to Be considered as Current Liabilities	-1,64,800	-1,64,800
	Total of Positives to be Considered as Current Assets	4,25,689	4,01,106
	Grand Total	2,60,889	2,36,306

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S. No.	Group Description	March 31, 2023 (Rs.)	March 31, 2022 (Rs.)
	<u>(A11) RECEIVABLE FROM MoRD</u>		
1	09.01.01.12 Fund Receivable From MoRD		
2	09.01.01.12.02 Corpus -Recble From MoRD	44,12,66,569	44,12,66,569
3	09.01.01.12.03 Emp'ee Ben - Actuarial- Rec'ble From MoRD	2,64,17,19,415	2,64,17,19,415
4	09.01.01.12.04 Depreciation Reserve - Receivable From MoRD	52,11,66,421	52,11,66,421
5	09.01.01.12.05 Grants Receivable From MoRD	-59,83,953	23,99,422
	Total of Negatives to Be considered as Current Liabilities	-59,83,953	-
	Total of Positives to be Considered as Current Assets	3,60,41,52,405	3,60,65,51,827
	TOTAL	3,59,81,68,452	3,60,65,51,827
	<u>(A12) TRANSFER ACCOUNTS</u>		
1	09.01.01.11 - Transfer Accounts	-	-
2	09.01.01.11.01 Tran Between MO and Delhi Centre	47,52,153	-
	TOTAL	47,52,153	-
	<u>(A13) Project Transit Accounts</u>		
1	09.01.01.09 General A/c & Project Transit A/Cs		
2	09.01.01.09.02 CFIE	-	1,58,478
3	09.01.01.09.04 SRS Chair - Rural Labour	-	18,87,547
4	09.01.01.09.06 NRLM RESOURCE CELL	1,57,39,805	-170
5	S2528- Creation of SRT - TECH-MGNREGA	-5,98,33,404	
6	PFMS3617 S0520 250 model GP Clusters		394,03,140
	Total of Negatives to Be considered as Current Liabilities	-5,98,33,404	-170
	Total of Positives to be Considered as Current Assets	1,57,39,805	4,14,49,165
	TOTAL	-4,40,93,599	4,14,48,995

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ					
BENEVOLENT FUND					
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023					
RECEIPTS	Current Year 2022-23	Previous Year 2021-22	PAYMENTS	Current Year 2022-23	Previous Year 2021-22
I) Opening Balances a) Cash in Hand b) Bank Balances i) Current Accounts ii) Deposit Accounts iii) Savings Accounts			I) Expenses a) Establishment Expenses b) Administrative Expenses	88,800	25,000
II) Grants Received a) From Government of India b) From State Government c) From Other Sources (details) Transfer From NIRD General account	4,32,096	7,52,154	II) Payments made against funds for various projects (Name of the fund or should be shown along with the particulars of payments made for each projects)		
III) Income on Investments from a) Earmarked / Endowment Funds b) Own Funds	16,48,258	6,40,493	III) Investments and Deposits Made a) Out of Earmarked / Endowment funds b) Out of Own Funds (Investment-Others)		
IV) Interest Received a) On Bank Deposits b) Loans, Advances, etc.	8,02,701	-	IV) Expenditure on Fixed Assets and Capital Work-in-Progress a) Purchase of Fixed Assets b) Expenditure on Capital Work-in-Progress		
V) Other Income (Specify) Subscription from employees - NERC Subscription from employees - Delhi Center	5,639	12,649	V) Refund of Surplus money / Loans a) To the Government of India b) To the State Government c) To other providers of Funds	-	-
VI) Amount Borrowed	15,545 1,000	19,000 800	VI) Finance Charges (Interest) VII) Other Payments (Specify) Loans and Advances	16,50,000	12,50,000
VII) Any Other Receipts Recoveries of Marriage loans	1,70,067	2,82,000	VIII) Closing Balances a) Cash in Hand b) Bank Balances i) Current Accounts ii) Deposit Accounts iii) Savings Accounts		
TOTAL	30,75,306	17,07,096	TOTAL	30,75,306	17,07,096


 (SHASHI BHUSHAN)
 FINANCIAL ADVISER

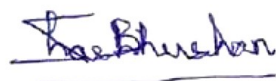
**NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ
BENEVOLENT FUND
INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31 MARCH 2023**

PARTICULARS	SCH.	31-Mar-23	31-Mar-22
		Rs.	Rs.
INCOME			
Income from Sales/Services		-	
Grants/Subsidies		-	
Fees/Subscriptions	5	1,59,591	1,16,398
Income from Investments (Income on investment from earmarked/ endowment funds transferred to funds)	6	10,61,442	23,97,879
Income from Royalty , Publication, etc.		-	
Interest Earned	7	1,86,999	7,95,061
Other Income			
Increase/(Decrease) in stock of finished goods and work in progress			
TOTAL (A)		14,08,032	33,09,338
EXPENDITURE			
Establishment expenses			
Other Administrative Expenses, etc.	8	2,28,387	25,000
Expenditure on Grants, Subsidies, etc.			
Interest			
Depreciation (Net total at the year end)			
TOTAL (B)		2,28,387	25,000
Balance being Excess of Income over Expenditure (A-B)		11,79,645	32,84,338
Transfer to Special Reserve			
Transfer from/to General Reserve			
Balance being Surplus/ (Deficit) Carried to Corpus/Capital Fund		11,79,645	32,84,338
Significant accounting policies			
Contingent liabilities & Notes on accounts			



**(SHASHI BHUSHAN)
FINANCIAL ADVISER**

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ BENEVOLENT FUND BALANCE SHEET AT MARCH 31, 2023				
PARTICULARS		SCH.REF	31-Mar-23	31-Mar-22
			Rs.	Rs.
I	CAPITAL AND LIABILITIES			
	Corpus/Capital Fund	1	2,06,65,419	1,94,85,774
	Reserves & Surpluses		-	-
	Earmarked Funds			
	Secured Loans and Borrowings			
	Unsecured Loans and Borrowings			
	Deferred Credit Liabilities			
	Current Liabilities & Provisions	2	7,81,330	28,30,800
GRAND TOTAL			2,14,46,749	2,23,16,574
II	ASSETS			
	Fixed Assets			
	Investments from Earmarked/Endowment Funds			
	Investments - Others	3	1,50,00,000	1,68,56,683
	Current Assets, Loans, Advances, etc.	4	64,46,749	54,59,891
	Miscellaneous Expenditure		-	-
GRAND TOTAL			2,14,46,749	2,23,16,574
Significant accounting policies		24		
Contingent liabilities & Notes on accounts		25		
Note : Annual Accounts are as per Form of Financial Statements for the Central Autonomous Bodies				


(SHASHI BHUSHAN)
FINANCIAL ADVISER


(G NARENDRA KUMAR)
DIRECTOR GENERAL

**NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ
BENEVOLENT FUND
SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2023**

Sch. No	PARTICULARS	31-Mar-23	31-Mar-22
		Rs.	Rs.
Sch. 5	Fees / Subscriptions (From CPGS courses)		
	1) Entrance Fees		
	2) Annual Fees / Subscriptions		
	Subscription From Delhi Centre	1,000	800
	Subscription From Employees-NERC	15,545	19,000
	Subscriptions From Employees-NIRD	1,43,046	-
	Subscriptions From Employees-MO	-	96,598
	3) Seminar / Program fees	-	-
	4) Consultancy Fees	-	-
	5) Others	-	-
	TOTAL	1,59,591	1,16,398
Sch. 6	Income from Investments (from earmarked / endowment funds)		
	1) Interest		
	a) On Government Securities	10,61,442	23,97,879
	b) Other Bonds / Debentures	-	-
	2) Dividends		
	a) On Shares	-	-
	b) On Mutual Fund Securities	-	-
	3) Rent	-	-
	4) Others	-	-
	TOTAL	10,61,442	23,97,879
Sch. 7	Interest Earned		
	1) On Term Deposits		
	a) With Scheduled Banks		
	b) With Non-Scheduled Banks	-	-
	c) With Institutions	-	-
	d) Others	-	-
	2) On Savings Accounts		
	a) With Scheduled Banks	5,639	12,649
	b) With Non-Scheduled Banks	-	-
	c) With Post Office Savings Accounts	-	-
	d) Others	-	-
	3) On Loans		
	a) Employees/Staff		
	b) Others	1,81,360	7,45,694
	Loans and Advances		36,718
	4) Interest on Debtors and Other Receivables	-	-
	TOTAL	1,86,999	7,95,061

Contd...

Sch. No	PARTICULARS	31-Mar-23	31-Mar-22
		Rs.	Rs.
Sch. 8	Establishment Expenses		
	a) Salaries and Wages		
	b) Allowances and Bonus		
	c) Contribution to Provident Fund		
	d) Contribution to Other Fund		
	e) Staff Welfare Expenses		
	Assistance to family of deceased staff	25,000	25,000
	Staff welfare	1,43,387	
	Grants for canteen	60,000	
	f) Expenses on Employees Retirement and Terminal Benefits		
	g) Others		
		2,28,387	25,000

**NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ
BENEVOLENT FUND
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31 MARCH, 2023**

Sch. No.	PARTICULARS	31-Mar-23	31-Mar-22
SCH -1	CAPITAL FUND / CORPUS FUND		
	Capital Fund - General		
	Balance at the beginning of the year	1,94,85,774	1,62,01,436
	Add: Contributions towards Corpus/Capital Fund	11,79,645	32,84,338
	Add/(Deduct) : Balance of Net Income/ (Expenditure) transferred from income and expenditure account	-	-
	BALANCE AT THE YEAR-END	2,06,65,419	1,94,85,774
SCH - 2	CURRENT LIABILITIES AND PROVISIONS		
	A) CURRENT LIABILITIES		
	1) Acceptances		-
	2) Sundry Creditors		
	a) For Goods		
	b) Others		-
	3) Advances Received		-
	4) Interest Accrued but not due on		
	a) Secured Loans/Borrowings		
	b) Unsecured Loans/Borrowings		
	5) Statutory Liabilities		
	a) Overdue		
	b) Others		-
	6) Other Current Liabilities		
	Transfer Bet NIRD Gen A/c & Benevolent fund A/c	7,81,330	-
	Payable to Medical Corpus fund Account	-	28,30,800
	TOTAL (A)	7,81,330	28,30,800
	B) PROVISIONS		
	TOTAL (B)	-	-
	TOTAL (A+B)	7,81,330	28,30,800
SCH-3	INVESTMENTS FROM EARMARKED FUNDS		
	1) In Government Securities	1,50,00,000	-
	2) Other Approved Securities		-
	3) Shares		-
	4) Debentures and Bonds		-
	5) Subsidiaries and Joint Ventures		-
	6) Others (to be specified)		
	Investments in Fixed Deposits		1,68,56,683
	Corpus Investments - In Fixed Deposits		-
	TOTAL	1,50,00,000	1,68,56,683
SCH - 4	Current Assets, Loans & Advances		
	A) CURRENT ASSETS		
	1) Inventories		
	a) Stores and Spares		
	b) Loose tools		
	c) Stock-in-Trade		

Contd...


Sch. No.	PARTICULARS	31-Mar-23	31-Mar-22
	i) Finished Goods		-
	ii) Work-in-Progress		-
	iii) Raw Materials		-
	2) Sundry Debtors		
	a) Debts outstanding for a period exceeding six months		-
	b) Others		-
	3) Cash Balances in Hand		-
	4) Bank Balances		
	a) With Scheduled Banks		
	- On Current Accounts	-	-
	- On Deposit Accounts (Includes Margin Money)	-	-
	- On Savings Accounts	13,36,505	4,32,094
	b) With Non-Scheduled Banks		
	- On Current Accounts		-
	- On Deposit Accounts (Includes Margin Money)		-
	- On Savings Accounts		-
	5) Post Office Savings Accounts		-
	TOTAL (A)	13,36,505	4,32,094
	B) LOANS,ADVANCES AND OTHER ASSETS		
	1) Loans		
	a) Staff		
	b) Other entities engaged in activities/objects similar to the entity		-
	c) Other	34,71,850	-
	2) Advances and other amounts recoverable in cash or in kind or for value to be received		
	a) On Capital Account		
	b) Prepayments		
	c) Others		
	i) Staff		
	ii) Others		
	3) Income Accrued		
	a) On Investments from Earmarked/Endowment Funds	-	-
	b) On Investments - Others	1,61,458	3,73,582
	c) On Loans and Advances		
	d) Others		
	4) Claims Receivable		-
	5) Other Current Assets		
	a) Receivable from Benevolent Fund	-	-
	b) Stamps/Frinking on Hand	-	-
	c) Receivable from NIRD Gen A/c		3,10,528
	d) Advance to staff		30,37,974
	c)25% Interest Receivable on Consul Invst - MO-B/s	14,76,936	13,05,713
	TOTAL (B)	51,10,244	50,27,797
	TOTAL (A+B)	64,46,749	54,59,891

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ
PROVIDENT FUND
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

RECEIPTS	Current Year 2022-23	Previous Year 2021-22	PAYMENTS	Current Year 2022-23	Previous Year 2021-22
I) Opening Balances			I) Expenses		
a) Cash in Hand			a) Establishment Expenses		
b) Bank Balances			b) Administrative Expenses		
i) Current Accounts			(i) NSDL Service Charges (NPS)	-	22,293
ii) Deposit Accounts					
iii) Savings Accounts	89,40,412	9,64,92,548	II) Payments made against funds for various projects		
			(Name of the fund or should be shown along with the particulars of payments made for each projects		
II) Grants Received					
a) From Government of India			III) Investments and Deposits Made		
b) From State Government			a) Out of Earmarked / Endowment funds		
c) From Other Sources (details)			b) Out of Own Funds (Investment-Others)		
			Tr Btw PF to UBI - Gen FD Purpose	-	25,00,00,000
III) Income on Investments from			IV) Expenditure on Fixed Assets and Capital Work-in-Progress		
a) Earmarked / Endowment Funds			a) Purchase of Fixed Assets		
b) Own Funds			b) Expenditure on Capital Work-in-Progress		
Fixed & Short term deposit	-	17,37,80,042			
IV) Interest Received			V) Refund of Surplus money / Loans		
a) On Bank Deposits			a) To the Government of India		
Interest on SB A/C	3,17,996	10,90,045	b) To the State Government		
Interest on Investments	90,43,039	1,39,11,931	c) To other providers of Funds		
Interest on FDs	16,13,463				
b) Loans, Advances, etc.					

Contd...

RECEIPTS	Current Year 2022-23	Previous Year 2021-22	PAYMENTS	Current Year 2022-23	Previous Year 2021-22
			VI) Finance Charges (Interest)		
			VII) Other Payments (Specify)		
V) Other Income (Specify)			NEW PENSION SCHEME (MO)	98,47,023	93,98,797
			NEW PENSION SCHEME (NERC)	8,51,453	8,64,874
VI) Amount Borrowed			Trans Bet General A/c & PF Fund	50,000	-
			CPF	3,99,17,060	4,52,32,903
VII) Any Other Receipts			GPF	4,07,74,260	3,56,87,569
CPF (NERC)		2,73,236	Management Contribution	1,07,29,385	1,02,63,671
NEW PENSION SCHEME (MO)	1,07,27,900	90,66,168			
NEW PENSION SCHEME (NERC)	21,28,636	11,38,131	VIII) Closing Balances		
SURPLUS	5,43,559	-	a) Cash in Hand		
TRANS BET GENERAL A/C & PF FUND	2,07,87,545	1,50,00,000	b) Bank Balances		
CPF	1,63,16,657	1,26,05,002	i) Current Accounts		
GPF	2,19,79,682	2,79,48,786	ii) Deposit Accounts		
MANAGEMENT CONTRIBUTION	1,96,70,464	91,04,629	iii) Savings Accounts	5,62,75,929	89,40,412
Receivable from NIRDPR	54,01,616	-			
Tr. Between PF to UBI- Gen (FD Purpose)	4,09,74,141	-			
TOTAL	15,84,45,110	36,04,10,518	TOTAL	15,84,45,110	36,04,10,519

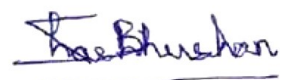

 (SHASHI BHUSHAN)
 FINANCIAL ADVISER


NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ PROVIDENT FUND INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31 MARCH 2023			
PARTICULARS	SCH.	31-Mar-23	31-Mar-22
		Rs.	Rs.
INCOME			
Income from Sales/Services			
Grants/Subsidies			
Fees/Subscriptions	5		
Income from Investments (Income on investment from earmarked/ endowment funds transferred to funds)	6	1,51,47,989	63,47,546
Income from Royalty , Publication, etc.			
Interest Earned	7	5,95,492	78,26,330
Other Income			
Increase/(Decrease) in stock of finished goods and work in progress			
TOTAL (A)		1,57,43,481	1,41,73,876
EXPENDITURE			
Establishment expenses			
Other Administrative Expenses, etc.	8	-	1,94,264
Expenditure on Grants, Subsidies, etc.			
Interest	9	1,47,54,319	1,59,55,754
Depreciation (Net total at the year end)			
TOTAL (B)		1,47,54,319	1,61,50,018
Balance being Excess of Income over Expenditure (A-B)		9,89,162	(19,76,142)
Transfer to Special Reserve			
Transfer from/to General Reserve		9,89,162	(19,76,142)
Balance being Surplus/ (Deficit) Carried to Corpus/Capital Fund			
Significant accounting policies			
Contingent liabilities & Notes on accounts			



(SHASHI BHUSHAN)
FINANCIAL ADVISER

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ				
PROVIDENT FUND				
BALANCE SHEET AS AT MARCH 31, 2023				
PARTICULARS		SCH.REF.	31-Mar-23	31-Mar-22
			Rs.	Rs.
CAPITAL AND LIABILITIES				
I	Corpus/Capital Fund	1	7,17,34,422	3,53,39,935
	Reserves & Surpluses			
	Earmarked Funds			
	Secured Loans and Borrowings			
	Unsecured Loans and Borrowings			
	Deferred Credit Liabilities			
	Current Liabilities & Provisions	2	24,04,04,850	30,30,71,941
GRAND TOTAL			31,21,39,272	33,84,11,876
II	ASSETS			
	Fixed Assets			
	Investments from Earmarked/Endowment Funds	3	25,17,91,024	6,62,91,024
	Investments - Others			
	Current Assets, Loans, Advances, etc.	4	6,03,48,249	27,21,20,852
	Miscellaneous Expenditure		-	-
GRAND TOTAL			31,21,39,273	33,84,11,876
Significant accounting policies			24	
Contingent liabilities & Notes on accounts			25	
Note: Annual Accounts are as per Form of Financial Statements for the Central Autonomous Bodies				


(SHASHI BHUSHAN)
FINANCIAL ADVISER


(G NARENDRA KUMAR)
DIRECTOR GENERAL

**NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ
PROVIDENT FUND
SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2023**

Sch. No	PARTICULARS	31-Mar-23	31-Mar-22
		Rs.	Rs.
Sch. 5	Fees / Subscriptions (From CPGS courses)		
	1) Entrance Fees		
	2) Annual Fees / Subscriptions		
	Staff Subscriptions	-	-
	Subscription from Pensioners	-	-
	3) Seminar / Program fees	-	-
	4) Consultancy Fees	-	-
	5) Others	-	-
	TOTAL	-	-
Sch. 6	Income from Investments (from earmarked / endowment funds)		
	1) Interest		
	a) On Government Securities	1,51,47,989	63,47,546
	b) Other Bonds / Debentures	-	-
	2) Dividends		
	a) On Shares	-	-
	b) On Mutual Fund Securities	-	-
	3) Rent	-	-
	4) Others	-	-
		1,51,47,989	63,47,546
Sch. 7	Interest Earned		
	1) On Term Deposits		
	a) With Scheduled Banks	2,77,496	-
	b) With Non-Scheduled Banks	-	-
	c) With Institutions	-	-
	d) Others	-	-
	2) On Savings Accounts		
	a) With Scheduled Banks	3,17,996	78,26,330
	b) With Non-Scheduled Banks	-	-
	c) With Post Office Savings Accounts	-	-
	d) Others	-	-
	3) On Loans		
	a) Employees/Staff		
	b) Others		
	4) Interest on Debtors and Other Receivables	-	-
		5,95,492	78,26,330
Sch. 8	Other Administrative Expenses, etc.		
	Amortisation Exp Delhi	-	89,724
	NSDL Service Charges (NPS)	-	22,293
	Prior Period Item	-	82,247
		-	1,94,264
Sch. 9	Interest		
	Interest paid to GPF/CPF/NPS	1,47,54,319	1,59,55,754
		1,47,54,319	1,59,55,754

Contd...

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ PROVIDENT FUND SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31 MARCH, 2023			
Sch. No.	PARTICULARS	31-Mar-23	31-Mar-22
SCH.1	CAPITAL FUND / CORPUS FUND		
	Capital Fund - General		
	Balance at the beginning of the year	3,53,39,935	3,73,16,077
	Add: Contributions towards Corpus/Capital Fund	3,54,05,325	(19,76,142)
	Add/(Deduct): Balance of Net Income/ (Expenditure) transferred from income and expenditure account	9,89,162	-
	BALANCE AT THE YEAR-END	7,17,34,422	3,53,39,935
SCH - 2	CURRENT LIABILITIES AND PROVISIONS		
	A) CURRENT LIABILITIES		
	1) Acceptances		-
	2) Sundry Creditors		
	a) For Goods		
	b) Others		-
	3) Advances Received		-
	4) Interest Accrued but not due on		
	a) Secured Loans/Borrowings		
	b) Unsecured Loans/Borrowings		
	5) Statutory Liabilities		
	a) Overdue		
	b) Others		-
	6) Other Current Liabilities		
	CPF	8,30,14,455	12,89,41,441
	GPF	8,10,52,097	10,55,63,302
	Management Contribution	7,16,84,905	5,00,34,004
	CPF(NERC)	-	-
	New Pension Scheme (MO)	16,78,339	37,92,824
	New Pension Scheme (NERC)		-
	S Creditors	-	5,01,514
	Trans Bet General A/c & PF Fund	29,75,054	1,42,38,856
	TOTAL (A)	24,04,04,850	30,30,71,941
	B) PROVISIONS		
	TOTAL (B)	-	-
	TOTAL (A+B)	24,04,04,850	30,30,71,941


Contd...

Sch No.	PARTICULARS	31-Mar-23	31-Mar-22
SCH-3	INVESTMENTS FROM EARMARKED FUNDS		
	1) In Government Securities	15,80,00,000	5,25,00,000
	2) Other Approved Securities		-
	Special Deposit Scheme - Delhi	1,37,91,024	1,37,91,024
	3) Shares		
	4) Debentures and Bonds		-
	5) Subsidiaries and Joint Ventures		-
	6) Others (to be specified)		
	Investments in Fixed Deposits	8,00,00,000	-
	Corpus Investments - In Fixed Deposits		-
	TOTAL	25,17,91,024	6,62,91,024
SCH - 4	Current Assets, Loans & Advances		
	A) CURRENT ASSETS		
	1) Inventories		
	a) Stores and Spares		
	b) Loose tools		
	c) Stock-in-Trade		
	i) Finished Goods		-
	ii) Work-in-Progress		-
	iii) Raw Materials		-
	2) Sundry Debtors		
	a) Debts outstanding for a period exceeding six months		-
	b) Others		-
	3) Cash Balances in Hand		-
	4) Bank Balances		
	a) With Scheduled Banks		
	- On Current Accounts		-
	- On Deposit Accounts (Includes Margin Money)		-
	- On Savings Accounts		-
	IOB DELHI - 27111	7,58,226	
	SBI NIRD - 75233	5,55,17,703	89,40,411
	b) With Non-Scheduled Banks		
	- On Current Accounts		-
	- On Deposit Accounts (Includes Margin Money)		-
	- On Savings Accounts		-
	5) Post Office Savings Accounts		-
	TOTAL (A)	5,62,75,929	89,40,411

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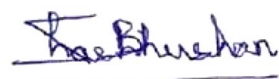
Sch No.	PARTICULARS	31-Mar-23	31-Mar-22
	B) LOANS,ADVANCES AND OTHER ASSETS		
	1) Loans		
	a) Staff		
	b) Other entities engaged in activities/objects similar to the entity		-
	c) Other		
	2) Advances and other amounts recoverable in cash or in kind or for value to be received		
	a) On Capital Account		
	b) Prepayments		
	c) Others		
	i) Staff		
	ii) Others		
	3) Income Accrued		
	a) On Investments from Earmarked/Endowment Funds		-
	b) On Investments - Others		
	c) On Loans and Advances		
	d) Others	36,03,603	13,35,967
	4) Claims Receivable		-
	5) Other Current Assets		
	a) Receivable from Benevolent Fund	-	-
	b) Delhi CPF Amortisation	4,68,717	4,68,717
	c) Receivable from NIRDPR	-	54,01,616
	d) Tr. Between PF to UBI Gen (FD Purpose)	-	2559,74,141
	e) Stamps/Frinking on Hand	-	-
	TOTAL (B)	40,72,320	2631,80,441
	TOTAL (A+B)	6,03,48,249	27,21,20,852

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ MEDICAL CORPUS FUND RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023					Current Year 2022-23	Previous Year 2021-22	PAYMENTS	Current Year 2022-23	Previous Year 2021-22
I) Opening Balances							I) Expenses		
a) Cash in Hand							a) Establishment Expenses	12,37,256	30,58,731
b) Bank Balances							b) Administrative Expenses		
i) Current Accounts						-			
ii) Deposit Accounts						-			
iii) Savings Accounts		16,82,935		24,87,791			II) Payments made against funds for various projects (Name of the fund or should be shown along with the particulars of payments made for each projects)		
II) Grants Received							III) Investments and Deposits Made		
a) From Government of India							a) Out of Earmarked / Endowment funds		
b) From State Government							b) Out of Own Funds (Investment-Others)	-	
c) From Other Sources (details)							IV) Expenditure on Fixed Assets and Capital Work-in-Progress		
III) Income on Investments from							a) Purchase of Fixed Assets		
a) Earmarked / Endowment Funds		34,96,174		-			b) Expenditure on Capital Work-in-Progress		
b) Own Funds		-					V) Refund of Surplus money / Loans		
IV) Interest Received							a) To the Government of India		
a) On Bank Deposits		25,893		68,560			b) To the State Government		
b) Loans, Advances, etc.							c) To other providers of Funds		
V) Other Income (Specify)									
Subscription from Pensioners		1,56,802		10,01,589					
Subscription from staff		4,32,000		11,83,726					
TR.BET.NIRD GEN A/C & MEDICAL CORPUS FUND		68,477		-					
Medical Expenditure-Members		1,152		-			VI) Finance Charges (Interest)		
VI) Amount Borrowed							VII) Other Payments (Specify)		
VII) Any Other Receipts							VIII) Closing Balances		
Maturity of Fixed Deposit		26,60,244					a) Cash in Hand		
							b) Bank Balances		
							i) Current Accounts		
							ii) Deposit Accounts		
							iii) Savings Accounts	72,86,421	16,82,935
TOTAL		85,23,677	47,41,666	47,41,666			TOTAL	85,23,677	47,41,666


 (SHASHI BHUSHAN)
 FINANCIAL ADVISER

**NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ
MEDICAL CORPUS FUND
INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31 MARCH 2023**

PARTICULARS	SCH.	31-Mar-23	31-Mar-22
		Rs.	Rs.
INCOME			
Income from Sales/Services		-	-
Grants/Subsidies		-	-
Fees/Subscriptions	5	15,51,422	21,85,315
Income from Investments (Income on investment from earmarked/ endowment funds transferred to funds)	6	41,91,929	9,36,709
Income from Royalty , Publication, etc.		-	-
Interest Earned	7	25,893	68,560
Other Income		-	-
Increase/(Decrease) in stock of finished goods and work in progress		-	-
TOTAL (A)		57,69,244	31,90,584
EXPENDITURE			
Establishment expenses	8	32,49,196	30,79,358
Other Administrative Expenses, etc.		-	-
Expenditure on Grants, Subsidies, etc.		-	0
Interest		-	-
Depreciation (Net total at the year end)			
TOTAL (B)		32,49,196	30,79,358
Balance being Excess of Income over Expenditure (A-B)		25,20,048	1,11,226
Transfer to Special Reserve		-	-
Transfer from/to General Reserve		-	-
BALANCE BEING SURPLUS/ (DEFICIT) CARRIED TO CORPUS/ CAPITAL FUND		25,20,048	1,11,226



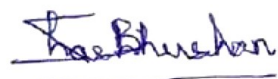
**(SHASHI BHUSHAN)
FINANCIAL ADVISER**

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ

MEDICAL CORPUS FUND

BALANCE SHEET AT MARCH 31, 2023

PARTICULARS		SCH.REF.	31-Mar-23	31-Mar-22
			Rs.	Rs.
CAPITAL AND LIABILITIES				
I	Corpus/Capital Fund	1	6,53,98,259	6,38,79,800
	Reserves & Surpluses		-	-
	Earmarked Funds		-	-
	Secured Loans and Borrowings		-	-
	Unsecured Loans and Borrowings		-	-
	Deferred Credit Liabilities		-	-
	Current Liabilities & Provisions	2	75,87,818	36,66,980
GRAND TOTAL			7,29,86,077	6,75,46,780
II	Assets			
	Fixed Assets			
	Investments from Earmarked/ Endowment Funds	3	6,50,00,000	6,27,41,921
	Investments - Others			-
	Current Assets, Loans, Advances, etc.	4	79,86,077	31,31,924
	Miscellaneous Expenditure		-	-
GRAND TOTAL			7,29,86,077	6,58,73,845
Note: Annual Accounts are as per Form of Financial Statements for the Central Autonomous Bodies				


(SHASHI BHUSHAN)
FINANCIAL ADVISER


(G NARENDRA KUMAR)
DIRECTOR GENERAL

**NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ
MEDICAL CORPUS FUND
SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2023**

Sch. No.	PARTICULARS	31-Mar-23	31-Mar-22
		Rs.	Rs.
Sch. 5	Fees / Subscriptions (From CPGS courses)		
	1) Entrance Fees		
	2) Annual Fees / Subscriptions		
	Staff Subscriptions	11,19,422	11,83,726
	Subscription from Pensioners	4,32,000	10,01,589
	3) Seminar / Program fees	-	-
	4) Consultancy Fees	-	-
	5) Others	-	-
	TOTAL	15,51,422	21,85,315
Sch. 6	Income from Investments (from earmarked/endowment funds)		
	1) Interest		
	a) On Government Securities	41,91,929	9,36,709
	b) Other Bonds / Debentures	-	-
	2) Dividends		
	a) On Shares	-	-
	b) On Mutual Fund Securities	-	-
	3) Rent	-	-
	4) Others	-	-
		41,91,929	9,36,709
Sch. 7	Interest Earned		
	1) On Term Deposits		
	a) With Scheduled Banks		
	b) With Non-Scheduled Banks	-	-
	c) With Institutions	-	-
	d) Others	-	-
	2) On Savings Accounts		
	a) With Scheduled Banks	25,893	68,560
	b) With Non-Scheduled Banks	-	-
	c) With Post Office Savings Accounts	-	-
	d) Others	-	-
	3) On Loans		
	a) Employees/Staff		
	b) Others		
	4) Interest on Debtors and Other Receivables	-	-
		25,893	68,560
Sch. 8	Establishment Expenses		
	a) Salaries and Wages		
	b) Allowances and Bonus		
	c) Contribution to Provident Fund		
	d) Contribution to Other Fund		
	e) Staff Welfare Expenses		
	03 Medical		
	03.01. Hyderabad	32,49,196	30,79,358
	f) Expenses on Employees Retirement and Terminal Benefits		
	g) Others		
		32,49,196	30,79,358

Contd...

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ MEDICAL CORPUS FUND SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31 MARCH, 2023			
Sch. No.	PARTICULARS	31-Mar-23	31-Mar-22
SCH -1	CAPITAL FUND / CORPUS FUND		
	Capital Fund - General		
	Balance at the beginning of the year	6,38,79,800	1,87,68,574
	Add: Contributions towards Corpus/Capital Fund	(10,01,589)	4,50,00,000
	Add/(Deduct) : Balance of Net Income/ (Expenditure) transferred from income and expenditure account	25,20,048	1,11,226
	BALANCE AT THE YEAR-END	6,53,98,259	6,38,79,800
SCH- 2	CURRENT LIABILITIES AND PROVISIONS		
	A) CURRENT LIABILITIES		
	1) Acceptances		-
	2) Sundry Creditors		
	a) For Goods		
	b) Others		-
	3) Advances Received		-
	4) Interest Accrued but not due on		
	a) Secured Loans/Borrowings		
	b) Unsecured Loans/Borrowings		
	5) Statutory Liabilities		
	a) Overdue		
	b) Others		-
	6) Other Current Liabilities		
	Payable to NIRD General Account	75,87,818	36,66,980
	TOTAL (A)	75,87,818	36,66,980
	B) PROVISIONS		
	TOTAL (B)	-	-
	TOTAL (A+B)	75,87,818	36,66,980
SCH- 3	INVESTMENTS FROM EARMARKED FUNDS		
	1) In Government Securities	6,50,00,000	4,42,78,537
	2) Other Approved Securities		-
	3) Shares		-
	4) Debentures and Bonds		-
	5) Subsidiaries and Joint Ventures		-
	6) Others (to be specified)		
	Investments in Fixed Deposits		184,63,384
	Corpus Investments - In Fixed Deposits		-
	TOTAL	6,50,00,000	6,27,41,921
SCH - 4	Current Assets, Loans & Advances		
	A) CURRENT ASSETS		
	1) Inventories		
	a) Stores and Spares		
	b) Loose tools		
	c) Stock-in-Trade		
	i) Finished Goods		-
	ii) Work-in-Progress		-
	iii) Raw Materials		-

Contd...

Sch. No.	PARTICULARS	31-Mar-23	31-Mar-22
	2) Sundry Debtors		
	a) Debts outstanding for a period exceeding six months		-
	b) Others		-
	3) Cash Balances in Hand		-
	4) Bank Balances		
	a) With Scheduled Banks		
	- On Current Accounts	72,86,421	-
	- On Deposit Accounts (Includes Margin Money)		-
	- On Savings Accounts		-
	b) With Non-Scheduled Banks		
	- On Current Accounts		-
	- On Deposit Accounts (Includes Margin Money)		-
	- On Savings Accounts		-
	5) Post Office Savings Accounts		-
	TOTAL (A)	72,86,421	-
	B) LOANS,ADVANCES AND OTHER ASSETS		
	1) Loans		
	a) Staff		
	b) Other entities engaged in activities/objects similar to the entity		-
	c) Other		
	2) Advances and other amounts recoverable in cash or in kind or for value to be received		
	a) On Capital Account		
	b) Prepayments		
	c) Others		
	i) Staff		
	ii) Others		
	3) Income Accrued		
	a) On Investments from Earmarked/Endowment Funds	6,99,656	2,91,124
	b) On Investments - Others		
	c) On Loans and Advances		
	d) Others		
	4) Claims Receivable		10,000
	5) Other Current Assets		
	a) Receivable from Benevolent Fund	-	28,30,800
	b) Stamps/Franking on Hand	-	-
	TOTAL (B)	6,99,656	31,31,924
	TOTAL (A+B)	79,86,077	31,31,924

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ

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

Schedule – 24 Significant Accounting Policies and

Schedule – 25 - Contingent liabilities and Notes on Accounts

Schedule – 24 Significant Accounting Policies

1. Significant Accounting Policies:

a) Accounting Convention

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

b) Accounts of the Institute

The Institute maintains the following Accounts:

- i) NIRD & PR A/c
- ii) Benevolent Fund A/c
- iii) Provident Fund A/c
- iv) NIRDPR Medical Corpus Fund A/c

As laid down in the financial bye-laws of the Institute, the Accounts of the Institute are caused to be compiled, prepared and approved by the Director General showing the following three statements and the compiled Annual Accounts are submitted to the Auditors of the Institute for audit before 30 June:

- i) Receipts & Payments A/c
- ii) Income & Expenditure A/c
- iii) Balance Sheet

The Audit of the Accounts is entrusted to the Comptroller & Auditor General of India.

2. **Government Grants:** The Institute is funded by Grants from Central Government. The Grants-in-Aid (General and Salaries) are accounted for on Accrual Basis. Capital grants to the extent utilized at the close of the year are transferred to Capital Fund. The balance of such grants remaining unutilized is exhibited as closing balance of Grants in the Balance Sheet – under Liabilities. The Funds are received distinctly under General and Salaries and are being accounted for separately.

3. **Valuation of Assets:** Fixed Assets are valued at cost and shown net of depreciation in the balance sheet at the year end.

4. **Depreciation:** As per the common format of accounts for Central Autonomous Organisations prescribed by Government of India (Ministry of Finance), depreciation has to be provided on the value of assets and accordingly treated in Income and Expenditure Account. Accordingly and as per the decision of the Executive Council of Institute, 100% applicable rate of depreciation is provided on the value of the assets at the beginning of the financial year on Written down Value method at the rates prescribed in the Income Tax Act for the Financial Year 2022-23.

For assets acquired during the year, full depreciation as per applicable rate is provided for assets acquired and used for more than 6 months and 50% of applicable rate of depreciation for period less than six months. The assets are shown at a nominal value of Rs.1 at the end of depreciation period. Assets costing Rs.5,000 or less each are considered as revenue expenditure (except for library books).

5. The closing stock of Medicines, Stationary, Engineering, & Electricals, etc., are valued at cost.
6. The closing stock of Journals and Publications published by Institute are valued at cost or sale price whichever is less.
7. Sponsored and Consultancy Project ledgers appearing in Sch. L3 Specific Grants for Projects, L4 Consultancy Projects, their related Schedules and Ledgers, are accounted on Cash basis.
8. Sponsored and Consultancy Project transactions include payments made for purchase of Assets, which is taken as expenditure for the concerned project and such assets purchased are not taken in Sch. 8 Fixed Assets. The balance of Sponsored and Consultancy Project ledgers after meeting expenditure for purchase of Assets, if any, is exhibited under Sch. L 3 Specific Grants for Projects.
9. NIRDPR charges institution charges, faculty charges, usage of facilities like Conference Halls, Guest House rooms, etc., to Sponsored and Consultancy Projects ledgers as per rates approved from time to time.
10. Fees from PG courses (regular and Distance) – are accounted on actual receipt basis.
11. **Retirement Benefits:** Retirement benefits of employees viz., pension, gratuity, and leave encashment are provided on actual basis. Also please refer Note No 18 (c) & (d).
12. **Financial Management:** The control and management of the finances of the Institute are exercised keeping in view the provisions of the General Financial Rules and instructions issued by Govt. of India from time to time.
13. Investments are exhibited at cost.
14. Financial Bye-Laws of the Institute prescribe various procedures for financial and accounting aspects including budgets, investment policies, accounts and audit, etc., which the Institute is following.
15. **Income Tax:** The Institute is granted exemption of Income Tax under Sec.12AA w.e.f. 01.04.2007 vide Order of Director of Income Tax (Exemptions), Hyderabad No.DIT(E)/12A/HYD/21(04)/07-08 dated 20.09.2007. Also NIRD is granted approval under Sec.80G(5)(vi) of the I.T. Act, 1961 for donations made to NIRD w.e.f. 01.04.2009 to 31.3.2011 vide Order of Director of Income Tax (Exemptions), Hyderabad No.DIT(E)/ HYD/80G/17(06)/09-10 dated 17.07.2009. The exemption under Sec.80G(5) (vi) has been extended until further orders vide order no DIT(E)/HYD/80G/-20(05) -- 11-12 dated 26.08.2011. Vide Document Identification No. AAAAN4871BE2021101 dated 06-04-2022 of the Dept. of Income Tax, has granted exemption under Sec.12A for the period AY 2022-23 to AY 2026-2027 and vide Document Identification No AAAAN4871BF2021101 has granted exemption under Sec.80G for the period AY 2022-23 to AY 2026-2027.

The accounts of Building Fund is accounted under “Earmarked Funds”. Further CEDFI, SRSC-NIRDPR, FCRA and PMRDF liabilities are also accounted for under “Earmarked Funds”. Balance of each of these funds is exhibited under Schedule 3 “Earmarked Funds” under Liabilities in Balance Sheet. Consequently Receipts and Payments of the respective funds are routed through respective funds only and will not be routed through Income and Expenditure account of NIRDPR.

16. Actuarial provisions for Pension, Gratuity and Leave Encashment is accounted under Sch.7 B) Provisions.

Depreciation Reserve is accounted under Sch.2 Reserves and Surplus. Receipts and Payments of the respective funds are routed through respective funds only and will not be routed through Income and Expenditure account of NIRDPR.

The fixed assets wherever acquired out of above funds are exhibited under Schedule 8 "Fixed Assets" of the Balance Sheet of NIRDPR. Hence depreciation on the same was charged to Income and Expenditure account of NIRDPR. Corpus Fund has been exhibited under Sch.1 under Liabilities

17. NIRDPR has Finance and Accounts Manual.

Schedule 25 - Contingent liabilities and Notes to Accounts

18. Notes to Accounts

- a. The figures in General Account - Income and Expenditure Account and Balance Sheet are exhibited for NIRDPR as a whole (including NERC Guwahati and Delhi Centre). The Institute takes up Consultancy Training Programmes, Research Studies, projects, etc., on the terms and conditions agreed to by NIRDPR with the sponsoring agencies. The Institute charges the sponsoring agency, the fees towards the cost of such programmes /projects and expenditure on such Consultancy assignments shall be made out of the same.
- b. Actuarial valuation of provisioning required for retirement benefits, i.e. Gratuity, Pensions and Leave Encashment, was conducted through a certified actuary (LIC of India) during the financial year 2021-22. The estimated liability as on 31st March 2022 was amounting to Rs. 297.77 crore (Gratuity- Rs.22.58 crore, existing Pensions- Rs. 116.65 crore, Pension to existing employees - Rs.140.13 crore and Leave Encashment- Rs.18.41 crore). The liability pertaining to Delhi Center as on 30-04-2020 has been provided in Annual Accounts for Rs.12.50 Crore (net amount). During 2021-22, the differential increment in actuarial valuation as on 31-03-2022 vis-à-vis 31-03-2021 was Rs.35.27 crores. Out of this. Rs.21.11 crores was charged to Grants-in-Aid (Salaries) as per available balance. Hence, the net liability of Rs. 264.15 Crore is yet to be received from the Ministry; the same has been recognized as receivable under Balance Sheet – Sch.- A11- Current Assets and Advances.
- c. A reference is invited to GFRs 2017 Rule No. 230(12)(ii) which stipulates that "Grantee Institutions or Organisations should be encouraged to take advantage of the pension or gratuity schemes or Group Insurance Schemes or house buildings loans or vehicle loans schemes etc. available in the market for employees instead of undertaking liability on their own or Government account". As the Institute is mainly funded by Ministry of Rural Development, Govt of India, for all its activities, the Ministry was requested to release grants separately for funding of the liability for retirement benefits.
- d. Further, since NIRDPR is fully funded autonomous body under MoRD, the deficit of Rs. 52,11,66,421 towards the depreciation prior to F.Y. 2010-11 is shown as receivable from MoRD under the head Sch.2 Depreciation Reserve.

e. Contingent Liabilities

Particulars	Amount
(a) H6 quarter Renovation Civil Works	11,13,029
(b) H6 quarter Renovation Electrical Works	4,31,431
Total Contingent Liabilities	15,44,460

Qtr.No.H-6 was renovated and the works and payments were spread over 2018-2020. Balance amount of Rs.11,13,029/- towards civil works and Rs.4,31,431/- towards electrification work in H6 quarters are sub judice.

- f. The Organisation has reviewed all its pending litigations and proceedings and has made adequate provisions, wherever required and disclosed the contingent liabilities, wherever applicable, in its financial statements. The Organisation does not reasonably expect the outcome of these proceedings to have a material impact on its financial statements.

g.

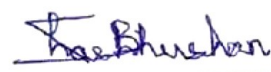
Description	Amount (Rs.)
LIABILITIES & PROVISIONS (Annual Accounts 2020-21-7. (L6)	
Agriculture & Rural Dev Exhibition, Farah, Mathura	3,845
SARAS AJEEVIKA 2019	3,568,306
SARAS AJEEVIKA 2019 INDIA GATE	6,740,255
SARAS- IITF 2019 (14802288-7628406) -Surajkund Mela	1,48,02,288
Total Payable to MoRD (A)	2,51,14,694
CURRENT ASSETS AND ADVANCES - LOANS AND ADVANCES – STAFF	
Delhi - Receivable From MoRD (Annual Accounts 2020-21)	1,31,42,616
License fee on Janakpuri building - New Delhi receivable from MoRD for the period 01 st November 2022 to 31 st March 2023.	59,88,125
Total Receivable from MoRD (B)	1,91,30,741
Net Payable by NIRDPR to MoRD (A – B = C)- SCH-A11	59,83,953

*In addition to this, a certain amount is to be received from MoRD towards license fee for use of space under possession of erstwhile CAPART at India Habitat Centre, Lodhi Road, New Delhi Building from May 2020 that will be included in Annual Accounts as and when lease agreement is finalized.

- h. Corpus Fund has been exhibited under Sch.1 under Liabilities.
- i. The amount mentioned in addition to Corpus Fund under Sch.1 is net of receipts to Corpus Fund (income on investments, IGR transfer) and amortization value of securities at the time maturity, bank charges and CFMC expenses.
- j. As per NIRDPR Finance and Accounts Manual Point 8. Under Annual Accounts “8.7 xi) *All Lapsed Security Deposits and unclaimed EMDs will be converted into Miscellaneous Receipt and credited to Receipt side. (Any future claim from the depositors/contractors will be authorized by Director, Finance-cum-Financial Advisor after thorough verification from Accounts Officer concerned).*”
- During the year FY 2022-23, an amount of Rs.24,40,596-00 being EMD unclaimed for more than 3 years and an amount of Rs.86,95,516-00 being SD unclaimed for more than 3 years has been transferred to Misc. Receipts of NIRDPR, as per the above policy.
- k. Assets and unspent balance of grants of Rs. 1,72,69,243/- is exhibited as Current Liabilities under (L9) Interest & Unspent Balance of Grants in Aid – MoRD.
- l. Wherever feasible, Schedules/ledgers have been regrouped/rearranged. Previous year’s figures have been regrouped accordingly, wherever necessary. The figures are rounded to the nearest rupee.

Three tier level of preparation of voucher viz. creating, verifying and Approval was introduced during the year 2022-23 for effective control and reports. Upon approval, Journal will be passed in Tally debiting the Account Code and crediting the vendor/employee/party and auto payment voucher will be made debiting vendor/employee/party and crediting Bank. This will help maintenance of records vendor wise, Generation of payment advice to Bank for payments Vendor wise, Bank wise with Bank details for accuracy. However, during the compilation and to meet the requirements of receipts and payments accounts the vendor/employee/party has been identified and classified under respective head of expenses.

- m. Schedules have been presented as per Form of Financial Statements for the Central Autonomous Bodies (Uniform Format for Autonomous Bodies), in Annual Accounts 2022-23.
- n. Income and Expenditure Account - Sch.12 to 19 under Income includes receipts relating to earlier period also.
- o. Details of Land:**
 - i. An extent of Ac.125.00 guntas covered by S.No.91, located at Premavathipet Village, Rajendranagar, Hyderabad, Telangana.
 - ii. An extent of Ac.27.26 guntas covered by S.No.91, located at Premavathipet Village, Rajendranagar Mandal, Hyderabad, Telangana.
 - iii. An extent of Ac.8.20 guntas, covered by S.No.316 of Budvel Village, Rajendranagar Mandal, Hyderabad, Telangana.
 - iv. An extent of Ac.3.03 guntas covered by S.No.273, located at Budvel Village, Rajendranagar Mandal, Hyderabad, which is presently under acquisition by Land Acquisition Officer.
 - v. An extent of 5 Bighas, bearing Plot No.19 of Jawaharnagar, covered by Dag No.341 and 346 of Khanapara Village, Guwahati, Assam
 - vi. An extent of 1 Bigha 1 Katha, covered by Dag No.346 (1223) of Khanapara Village, Guwahati, Assam.
 - vii. An extent of 2 Bigha bearing Dag No.341 (kha), 346 (kha), 348 (kha) of Khanapara Village, Guwahati, Assam.
 - viii. Plot No.14 Land measuring 626.25 Sq. mts allotted to NIRD&PR by Ministry of Urban Development at Kotla Road, Rouse Avenue, New Delhi in July 2002. It is pertinent here to note that from date of allotment there are encroachments in the said land.
 - ix. Plot Land measuring 1004 sq. meters with Buildup area 1408 square meters at Plot No 58, Block D Institutional Area, Janakpuri, New Delhi 110046.
 - x. Land measuring 6 acres 92 dec occupied by Consultancy-Cum-Guidance (CGC), Vaishali, Bihar. The title of the land is in the name of Governor of Bihar. CGC is entitled to use the same for its purpose.
 - p. The Institute possesses (on lease basis) a building of 2532.95 Sq. meters at Core 4B, Core 5A, India Habitat Centre (IHC), Lodhi Road, New Delhi. Tripartite agreement of lease between Ministry of Housing and Urban Affairs, IHC and NIRDPR (erstwhile CAPART) is yet to be executed.
 - q. Receivables from third parties and assets pertaining to balances of projects/-programmes are subject to confirmation.
 - r. Savings rate of interest for the year 2022-23 on balances of Projects & Plan Capital was credited to the project ledgers by debiting ledgers viz., Interest on SB Accounts; and Interest on Short and Long term Deposits out of total interest earned in General Account during the year.
- S. Wherever feasible, Schedules/ledgers have been regrouped / rearranged as of 31-03-2023.



(SHASHI BHUSHAN)
FINANCIAL ADVISER

No.PDA(C)/CEA/NIRD&PR/SAR 2022-23 / 2023-24**Date: 23.11.2023**

सेवा में
सचिव,
भारत सरकार,
शिक्षा मंत्रालय,

महोदय,

ववषय: Separate Audit Report on the Accounts of the National Institute of Rural Development and Panchayat Raj (NIRD & PR), Hyderabad, for the year 2022-23.

Separate Audit Report on the Accounts of the National Institute of Rural Development and Panchayat Raj (NIRD & PR), Hyderabad for the year 2022-23, Annexure thereof and one copy of the Annual Accounts for the year 2022-23, are forwarded herewith for placing before both the Houses of Parliament.

The dates of presentation of Separate Audit Report in both the Houses of Parliament may please be intimated.

Receipt of this letter along with the enclosures may kindly be acknowledged.

भवदीय,

संल:यथोपरि

Sd/-

Principal Director of Audit (Central)

No.PDA(C)/CEA/NIRD&PR/SAR 2022-23 / 2023-24**Date: .11.2023**

Copy to Shri G. Narendra Kumar, Director General, National Institute of Rural Development & Panchayati Raj, Hyderabad along with one copy of Annual Accounts for the year 2022-23 (English version), with a request to furnish Hindi version of the approved Annual Accounts 2022-23 (2 sets), to this Office.

संल:यथोपरि



(Ch.V. Sai Prasad)

Director/ Central Expenditure Audit
O/o Principal Director of Audit (Central)

Separate Audit Report of The Comptroller and Auditor General of India on the accounts of National Institute of Rural Development & Panchayati Raj (NIRD&PR), Hyderabad for the year ended 31 March 2023

We have audited the attached Balance Sheet of the National Institute of Rural Development & Panchayati Raj (NIRD&PR), Hyderabad, as at 31 March 2023, Income & Expenditure Account and Receipts & Payments 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. The audit has been entrusted for the period up to 2021-22. These financial statements include the accounts of Regional Centers at Guwahati and New Delhi. 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. 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 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, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall 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, Income & Expenditure Account and Receipts & Payment Account dealt with by this report have been drawn up in the format approved by Government of India, Ministry of Finance.
- iii. In our opinion, proper books of accounts and other relevant records have been maintained by the Institute as required under Finance Byelaw 31 of the Institute, in so far as it appears from our examination of such books.
- iv. We further report that:

A. Comments on Accounts

A.1 Balance Sheet

A.1.1 Capital and Liabilities

A.1.1.1 Corpus Fund - ₹502.34 crore

Reference Number: OBS-972434

As per Rule 229 (V) of GFR 2017, the Ministry or Department may consider creating a Corpus Fund for an Autonomous Body only with prior concurrence of Ministry of Finance if the corpus is created out of budgetary allocation. If the corpus is created out of internal accruals of the body, approval of the administrative Ministry must be obtained. The Institute disclosed in Notes to Accounts pertaining to previous year accounts, that the surplus of the Income and Expenditure Account was removed from the

Capital Fund of Schedule 1 and added to the Corpus Fund in Schedule 3. Further, in the current year Annual Accounts, it was disclosed that the amounts mentioned in addition to Corpus Fund under Sch 1 was net of receipts to Corpus Fund (income on investments and IGR transfers, etc). The surplus of the Income and Expenditure Accounts was out of Budgetary allocation as the Institute is fully funded autonomous body under Ministry of Rural Development as stated by the Institute in Notes to Accounts (Sl.No.d). As such, the balance as on 31.03.2023 against the Corpus Fund account of ₹458,21,29,177 needs to be refunded to MoRD or concurrence of the Ministry for creating Corpus Fund needs to be obtained. This was commented upon in previous year SAR also.

A.1.1.2 Reserves and Surplus - ₹101.19 crore

A.1.1.2.1 Depreciation Reserve - ₹49.07 crore and

Depreciation Reserve (Receivable from MoRD)- - ₹52.12 crore

Reference Number: OBS-972496 and OBS-953425

In spite of being pointed out in previous Audit,

- The Institute continued to reflect the value of Fixed Assets at ₹78,83,63,056 by considering the accumulated depreciation of ₹44,81,04,021 being the pseudo/fictitious asset (Depreciation Reserve), instead of reflecting the value of Net Block of Assets at ₹34,02,59,035. This resulted in overstatement of Fixed asset as well as Reserves and Surplus by ₹44.81 crore.
- Against closing balance of Depreciation Reserve as on 31.03.2023 of ₹101,18,89,260 an amount of ₹49,07,22,839 representing the non-cash expenditure (Depreciation) charged to grants of the institute over years was accounted as Depreciation Reserve and investment made in G-Secs and State Development Loans. Since the GOI approval for creation of the Depreciation Reserve was not there, such investments made out of unspent grants are irregular and needs to be refunded to the Gol. Thus, there is inadequate transparency in the accounts of the Institute as the liability which doesn't exist is being shown as a liability (Depreciation Reserve) and the Institutes existing liability (unspent grants) was diverted to Fund accounts without refunding the same to the Ministry.

A.1.1.3 Current Liabilities & Provisions-₹507.94 crore

Reference Number: OBS-972460

According to the provisions contained in GFR 230 (8) of GFR 2017, any amount of grant which is not spent for the purpose for which the grant is sanctioned during the financial year/specific period, the unspent amount should be refunded forthwith to the Government of India along with interest accrued thereon.

An amount of ₹43,77,86,812 being the unspent plan grants as on 31.03.2023 **(out of the total grants of ₹110 crore released during the years 2010-11 and 2011-12)** was not refunded to the Ministry. Approval of the Ministry for retaining/ utilization of the unspent grants is not forthcoming from the records.

Further, General Grant unspent balance of ₹1,72,69,243 and Interest earned on Grants-in-aid Bank Ac 496 of ₹2,75,63,729 also needs to be refunded/specific approval for utilization of the same needs to be obtained from the Ministry.

A.1.2 Assets

A.1.2.1 Fixed Assets - ₹78.84 crore

(1) Reference Number: OBS-972660 & OBS-979486

An amount of ₹12,08,491 being the expenditure incurred towards various works / purchase of Assets as detailed in Annexure-A, was incorrectly treated as revenue expenditure. This resulted in overstatement of expenditure and understatement of Fixed Assets and Capital Fund by ₹12.08 lakh.

(2) Reference Number: OBS-979761

An amount of ₹8,21,551 being the value of Library books purchased during the year (as detailed below) as per Accession Register was incorrectly accounted for as revenue expenditure. This resulted in understatement of Fixed Assets and understatement of Capital Fund by ₹8.22 lakh.

Date	Amount in ₹
30.5.22	4,931
2.5.22	17,765
8.6.22	17,120
27.6.22	476
5.7.22	1,150
22.10.22	925
16.11.22	43,451
3.3.23	2,866
24.3.23	995
25.3.23	1,69,620
25.3.23	2,15,039
27.3.23	1,93,746
27.3.23	1,93,746
25.3.23	1,53,467
Total	8,21,551

A.1.2.2 Current Assets, Loans & Advances-₹461.37 crore

Reference Number: OBS-972438 and Reference Number: OBS-979452

An amount of ₹360,41,52,405 (₹96,24,32,989) was indicated as claims receivable from the GoI as detailed below without any assurance or order from the GoI that the same is payable by them. Since the GoI provides grants on an Annual Basis including for the pensionary benefits, disclosing the amounts as receivable without specific approval from the GoI is not correct. The same was pointed out in previous SAR.

- Corpus: Receivable from MoRD : ₹ 44,12,66,569
- Employees Benefits: Actuarial: Receivable from MoRD : ₹ 264,17,19,415
- Depreciation Reserve: Receivable from MoRD : ₹52,11,66,42

A.2 Income and Expenditure Account

A.2.1 Income - ₹115.67 crore

A.2.1.1 Reference Number: OBS-979499

Depreciation for the year 2022-23 amounting to ₹3,23,35,525 was incorrectly treated as Income of the Institute (Deferred Revenue). This resulted in Overstatement of Income and consequent Overstatement of Capital Fund/Corpus Fund by ₹3.23 crore.

B. General

B.1 Reference Number: OBS-972428

Ministry of Finance, Department of Expenditure, Government of India vide Notification No. 1/3/2016-PR dated 31.1.2019 issued orders for enhancing the employers share of contribution for Central Government NPS Subscribers from 10% to 14% w.e.f. 1.4.2019. The Orders were made applicable to all Central Autonomous Bodies vide Gol Orders dated 26.8.2021, the date of effect being 1.4.2019. Liability for payment of enhanced employers share of contribution was not created by the Institute. The same was not suitably disclosed in Notes to Accounts.

B.2 Reference Number: OBS-972742

Action needs to be taken to clear the amounts accumulated under Suspense Accounts as detailed below:

Description of Schedule	Group description	Amount in ₹
Schedule-A.6 –Loans and Advances Sl.No.28	NERC Suspense (accumulated since 2017-18)	2,98,50,645
Schedule-L6-Liabilities and provisions- Sl.No.48	Delhi Branch Suspense (accumulated since 2020-21)	10,78,151

B.3 Reference Number: OBS-972761

The expenditure ₹22,03,327 pertaining to the previous year (as detailed below) was booked as current year expenditure due to non-creation of provision. This resulted in overstatement of current year expenditure and understatement of prior period expenditure by ₹22.03 lakh.

Sl. No.	Date of Payment	Amount in ₹	Pertains to
1	01/04/2022	107000	05/17 to 06/17
2	19/05/2022	416630	01/2022
3.	20/05/2022	157569	11/2021 to 12/2021
4.	06/05/2022	86660	11/2021
5.	06/05/2022	53126	08/21 to 10/21
6.	25/05/2022	622871	12/21 to 03/22
7.	02/05/2022	27397	07/2021
8.	06/05/2022	25574	11/21 & 12/21
9.	23/05/2022	706500	11/21 & 12/21
10.	TOTAL	2203327	

B.4 Reference Number: OBS-972769

An amount of ₹47,52,000 incurred by Delhi Centre for C-TARA programme to be conducted by IIT Mumbai was not accounted for in the ledger of C-TARA and the transaction has been misclassified as Transfer between NIRD&PR and Delhi Centre. This needs to be rectified.

C. Grants-in-aid: NIRD received grants in aid of ₹114.59 crore (₹38.75 crore-General and ₹75.84 crore -Salaries) during the year 2022-23 an amount of ₹113.06 crore was utilized leaving a balance of ₹ 1.73 crore as on 31.03.2023.

D. Management Letter

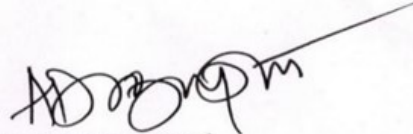
Deficiencies that have not been included in the Separate Audit Report have been brought to the notice of the Director General, National Institute of Rural Development & Panchayati Raj (NIRD&PR), through a Management letter issued separately for remedial/corrective action.

v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and Receipts & Payment Account dealt with by this Report are in agreement with the books of accounts.

vi. In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts and subject to the significant matters stated above and other matters mentioned in 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 National Institute of Rural Development & Panchayati Raj (NIRD&PR), Hyderabad, as at 31 March 2023; and

b. In so far as it relates to Income & Expenditure Account of the **Surplus** for the year ended on that date.



(Anindya Dasgupta)
Principal Director of Audit (Central), Hyderabad

ANNEXURE-A

S. No.	Voucher No and date	Amount in ₹
1	20-4-2022/09.01.01.06.01 drilling of borewells and procurement of submersible pumps sets, HDPE pipe & accessories	224500
2	PPA.No.C12222279195 - 13.12.2022/ PFMS/TSA - 162 - Payment to M/s.DPM Civil Works towards replacing of roofing, false ceiling and other works in canteen at NIRDPR,	367619
3	PPA.No.C032354921688 - 20.3.2023/ PFMS/TSA - 635- Advance adjustment and reimbursement in favour of Shri DVS N Sharma towards supply and erection of HDPE pipe and submersible pump set and accessories.	65968
	Library Books	
4	Ch.134992/401 - 15.06.2022 - Payment to M/s.Santosh Book Enterprises towards purchase of 8 books	4931
5	Ch.135059/542 - 12.07.2022 - Payment to M/s.Santosh Book Enterprises towards purchase of books vide two invoices	34885
6	Ch.135121 /674- 03.08.2022 - Payment to M/s.Santosh Book Enterprises towards purchase of 2 books	1626
7	PFMS/TSA – 103-Payment to M/s Santosh Book Enterprises towards for procurement of books	925
8	PPA.No.C012312536318/PFMS/TSA-228 - 10.01.2023 - Payment to M/s Santosh Book Enterprises supply of Books on Noble Laureates in CDC (library)	43451
9	135351/1172 purchase of book in Amazon.com	2866
	Furniture	
10	PFMS/TSA – 500,Vr.no.187136658 Payment to Sri Sai Shreshtha Enterprises towards procurement of wooden Book shelf 2nos and Almirah	34000
11	PPA.No.C032301861605 - 03.03.2023 - Payment to SS Network Solutions towards supply and installation of L3 network switch to DG office. c.no.1254 PFMS/TSA - 566	187000
	AV Equipment	
12	Vr.no.187136704- 24.02.2023 - Payment to M/s Krithik Info System towards supply of 2TB SSD Hard Disk 4nos at Rs. 20000/- each Memory card 64GB 8nos at Rs.8000/- each, XD Cam Batteries 4nos at Rs. 15000 each PFMS/TSA - 520	240720

ANNEXURE-B

1. **Adequacy of Internal Audit System:** Internal Audit for the year 2022-23 was not conducted. NIRDPR has assigned internal audit of accounts for 2022-23 to M/s N Adabala & Associate, Chartered Accountants.
2. **Adequacy of Internal Control System:** Internal Controls were inadequate for the following reasons:
 - i. Significant amounts were shown under Suspense accounts.
 - ii. Significant amounts were shown under RTGS receipt which were unclassified.
 - iii. An amount of ₹66,56,57,315 was lying in the Bank Accounts to end of 31.3.2023 without the amount getting invested. Further, the Institute does not have an Investment Policy other than Corpus Fund. Parking of Huge amounts without Investment resulted in Loss of Interest.
 - iv. Most of the consultancy projects were closed and shown as liabilities.
 - v. Capital Grant (Plan) was kept in various Bank accounts. Separate Bank account was not maintained. As such, Interest earned on Grants-in-aid could not be verified.
 - vi. Men-in-Position vis a vis the Sanctioned Strength Plays a vital role in proper maintenance of Accounts / Records, Monitoring of the various Sponsored Projects / Consultancy Projects, upkeep of the Bank Accounts, effective Internal Check/Internal Audit of the transactions etc. Against sanctioned strength of 640, Men-in-position was only 259 . Huge shortfall in staff indicates that the Internal Control Mechanisms are not adequate.
3. **System of Physical verification of fixed assets:** A committee has been constituted to conduct physical verification of fixed assets. However, report on physical verification of fixed Assets - was not furnished to Audit.
4. **System of Physical verification of Inventory:** Physical verification of Inventory was conducted for the year 2022-23.
5. **Regularity in payment of statutory dues:** The Institute is regular in payment of statutory dues.



(Ch.V. Sai Prasad)
 Director/ Central Expenditure Audit
 O/o Principal Director of Audit (Central)

**Replies to Separate Audit Report of The Comptroller and Auditor General of India on the
accounts of National Institute of Rural Development & Panchayati Raj (NIRDPR),
Hyderabad for the year ended 31 March 2023**

Gist of Para	Reply
<p>We have audited the attached Balance Sheet of the National Institute of Rural Development & Panchayati Raj (NIRD&PR), Hyderabad, as at 31 March 2023, Income & Expenditure Account and Receipts & Payments 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. The audit has been entrusted for the period up to 2022-23. These financial statements include the accounts of Regional Centers at Guwahati and New Delhi. 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.</p>	<p style="text-align: center;">No Comments</p>
<p>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 Reports/CAG's Audit Reports separately.</p>	<p style="text-align: center;">No Comments</p>
<p>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, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.</p>	<p style="text-align: center;">No Comments</p>
<p>4. Based on our audit, we report that:</p> <p>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;</p> <p>ii. The Balance Sheet, Income & Expenditure Account and Receipts & Payment Account dealt with by this report have been drawn up in the format approved by Government of India, Ministry of Finance.</p> <p>iii. In our opinion, proper books of accounts and other relevant records have been maintained by the Institute as required under Finance Byelaw 31 of the Institute, in so far as it appears from our examination of such books.</p> <p>iv. We further report that:</p>	<p style="text-align: center;">No Comments</p>

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Gist of Para	Reply
<p>A Comments on Accounts</p> <p>A.1 Balance Sheet</p> <p>A.1.1 Capital and Liabilities</p> <p>A.1.1.1 Corpus Fund - ₹502.34 Crore</p> <p>Reference Number: OBS-972434</p> <p>As per Rule 229 (V) of GFR 2017 the Ministry or Department may consider creating a Corpus Fund for an Autonomous Body only with prior concurrence of Ministry of Finance if the corpus is created out of budgetary allocation. If the corpus is created out of internal accruals of the body, approval of the administrative Ministry must be obtained.</p> <p>The Institute disclosed in Notes to Accounts pertaining to previous year accounts, that the surplus of the Income and Expenditure Account was removed from the Capital Fund of Schedule 1 and added to the Corpus Fund in Schedule 3.</p> <p>Further, in the current year Annual Accounts, it was disclosed that the amounts mentioned in addition to Corpus Fund under Sch 1 was net of receipts to Corpus Fund (income on investments and IGR transfers, etc.).</p> <p>The surplus of the Income and Expenditure Accounts was out of Budgetary allocation as the Institute is fully funded autonomous body under Ministry of Rural Development as stated by the Institute in Notes to Accounts (Sl.No.d).</p>	<p>NIRDPR corpus was created in 2008 with the approval of the EC headed by the Honorable Minister for Rural Development. As rules cannot have retrospective application, this provision of GFR 2017 is not applicable to NIRDPR corpus which was created in 2008.</p> <p>Full Para from the institute's notes to annual accounts 2021-22 is as follows:</p> <p>Para (s) "<i>The surplus of the Income and Expenditure Account was removed from the Capital Fund of Schedule 1 and added to the Corpus Fund in Schedule 3, which is in conformity with Uniform format of Annual Accounts for Autonomous Bodies</i>". This was correctly disclosed in Notes to accounts to bring out the change in the method in FY-2021-22 for transparent accounting disclosure. Prior to 21-22 the surplus of Income and Expenditure was being transferred in a two-step process from income and expenditure statement to Capital Fund and then from Capital fund to the Corpus fund. From financial year 21-22, this surplus was transferred from Income and expenditure account to the corpus fund instead of going through circuitous route with a view to reduce unnecessary entries and as a measure of transparency.</p> <p>Following is the correct interpretation of Para (i) Notes to accounts of FY 22-23:</p> <p>Additions to Corpus Fund = Interest income + Internally Generated Resources + gain/loss in value of securities – (Bank Charges+ CFMC expenses).</p> <p>Following is the reproduction of Para (d) notes to accounts for FY-22-23 :</p> <p><i>Since NIRDPR is fully funded Autonomous Body under MoRD, the deficit of ₹ 52,11,66,421/- towards the depreciation prior to FY 2010-11 is shown as receivable from MoRD under the head Sch 2 Depreciation Reserve.</i></p> <p>The above Para (d) has been incorrectly interpreted and quoted out of context.</p> <p>Para (d) above gives a justification as a measure of transparency, as to why a deficit of ₹52.11 Crores is receivable from the Ministry towards depreciation of assets prior to 2010-11, so as to maintain consistency with the institute's policy for depreciation of assets.</p>

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Gist of Para	Reply
<p>As such, the balance as on 31.03.2023 against the Corpus Fund account of ₹ 458,21,29,177/- needs to be refunded to MoRD or concurrence of the Ministry for creating Corpus Fund needs to be obtained. This was commented upon in previous year SAR also.</p>	<p>While the above Para presents a logic for receivables from the Ministry prior to 2010-11, the same has been quoted out of context and applied to Corpus Fund. The Corpus Fund figures in Schedule 1 of the Balance sheet, on the other hand Para (d) of notes to accounts relates to depreciation reserve receivables from MoRD, which is shown under Schedule 2.</p> <p>Contrary to audit observations, the Corpus Fund does not have funds out of Grant in Aid budget provided by the Ministry of Rural Development. On the other hand the Corpus fund is made out of Internally Generated Resources of the institute and further income there from, as an arrangement for long term financial stability of the institute. This is in alignment with the Government of India's policy that autonomous bodies should be encouraged to maximize Internally Generated Resources to attain self-sufficiency.</p> <p>Hence, the logic of the Audit that the corpus fund is made out of budgetary grants is erroneous.</p> <p>Further, the subject of seeking concurrence of the Ministry for creating Corpus Fund in compliance to Rule 229 (V) of GFR 2017 was reviewed by the Ministry in the meeting held on 05th July, 2024 under the Chairmanship of the Additional Secretary (RD) wherein it was concluded that GFR 2017 could not be applied to the corpus fund of NIRPDR which was created in 2008 and at that time GFR 2005 were in application. Hence, no ex-post facto approval of Administrative Ministry is required for creation of corpus fund in NIRDPR.</p>
<p>A.1.1.2 Reserves and Surplus - ₹101.19 Crore A.1.1.2.1 Depreciation Reserve - ₹49.07 Crore and Depreciation Reserve (Receivable from MoRD)- ₹52.12 Crore</p> <p>Reference Number:OBS-972496 and OBS-953425</p> <p>In spite of being pointed out in previous Audit,</p> <ul style="list-style-type: none"> The Institute continued to reflect the value of Fixed Assets at ₹78,83,63,056 by considering the accumulated depreciation of ₹44,81,04,021 being the pseudo-fictitious asset (Depreciation Reserve), instead of reflecting the value of Net Block of Assets at ₹34,02,59,035. This resulted in overstatement of Fixed asset as well as Reserves and Surplus by ₹44.81 crore. 	<p><i>Rule 4 (j) of the MoA of NIRDPR provides for the following:</i></p> <p><i>j) Create Reserve Fund, Sinking Fund, Insurance Fund, Technology Fund or any other special fund whether for depreciation, repairs improvement, extension or maintenance of any of the properties or rights of the Society and/or for recouping wasting assets and or for any other purposes for which the society deems it expedient or proper to create or maintain any such Fund/ Funds to carryout various activities of the Society/ Institution.</i></p>

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Gist of Para	Reply
<ul style="list-style-type: none"> Against closing balance of Depreciation Reserve as on 31.03.2023 of ₹101,18,89,260 an amount of ₹49,07,22,839 representing the non-cash expenditure (Depreciation) charged to grants of the institute over years was accounted as Depreciation Reserve and investment made in G-Secs and State Development Loans. Since the GOI approval for creation of the Depreciation Reserve was not there, such investments made out of unspent grants are irregular and needs to be refunded to the GOI. Thus, there is inadequate transparency in the accounts of the Institute as the liability which doesn't exist is being shown as a liability (Depreciation Reserve) and the Institutes existing liability (unspent grants) was diverted to Fund accounts without refunding the same to the Ministry. 	<p>Accordingly, NIRDPR has been charging depreciation in Income and Expenditure Account as per Uniform Format of Accounts and the same was included in Utilisation Certificates furnished to Ministry for more than a decade. In 2019-20, the accumulated depreciation was transferred to Building Fund falling under the category of Earmarked Funds, so as to provide for infrastructure revival.</p> <p>This practice is as per Accounting Standard 6 & GFR and brought consistency between the accounts and past practice.</p> <p>In order to comply with accepted method of depreciation, these funds meant for asset renewal were bifurcated from the Building fund in FY 2020-21. The separated funds were exhibited under Sch. 3 Earmarked Funds by creating a suspense and it was mentioned in the Notes to accounts (Para-t) that this suspense will be cleared in FY 2021-2022. Subsequently, in FY 2021-2022 following the review of the matter amount in this suspense was exhibited under 'Reserves and Surpluses' head to reflect that these are reserves for renewal of depreciating assets. This led to consolidation of the depreciation reserve. This measure helped increase transparency in the books of accounts, by showing the disaggregated quantum of these separate accounts.</p> <p>The above is in line with the instructions and Accounting Principles for compilation of accounts of Non Profit Organisations (uniform format of accounts for CAB) Para 7.</p> <p>While separately categorizing the accumulated depreciation reserve amounts, a review by the accounts functionaries indicated that a further balance needs to be provided to fully replenish depreciated assets, as is the more than decade old practice in NIRDPR.</p> <p>The depreciation reserve is meant to be a reserve to replenish depreciated assets and amounts were being accumulated for this purpose only from 2010-2011. However, most of NIRDPR assets were created much before this period. Hence, in alignment with the years old accepted practice of providing for a depreciation reserve, amount due was worked out to make a provision for full replenishment of assets created since 1982, without which the depreciation reserve will not serve its full purpose of replenishing depreciating assets.</p> <p>The matter has been brought to the notice of the Ministry. A committee was constituted by Ministry under the Chairmanship of the AS & FA.</p> <p>The Committee informed ministry that a decision regarding Depreciation fund be taken up at the time of disengagement of the institute, as disengagement of the NIRDPR is under active consideration.</p> <p>The committee also directed contribution to this fund shall be stopped from financial year 2022-2023; accordingly NIRDPR complied with the directions in the financial year 2022-2023. And as such, there has been no contribution to the Depreciation reserve which was accumulated over a decade.</p>

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Gist of Para	Reply
<p>A.1.1.3 Current liabilities and provision ₹507.94 Crore. Reference Number: OBS-972460 According to the provisions contained in GFR 230 (8) of GFR 2017, any amount of grant which is not spent for the purpose for which the grant is sanctioned during the financial year/specific period, the unspent amount should be refunded forthwith to the Government of India along with interest accrued thereon.</p> <p>An amount of ₹43,77,86,812/- being the unspent plan grants as on 31.03.2023 (out of the total grants of ₹110 Crore released during the years 2010-11 and 2011-12) was not refunded to the Ministry. Approval of the Ministry for retaining/ utilization of the unspent grants are not forthcoming from the records.</p> <p>Further, General Grant unspent balance of ₹1,72,69,243/- and Interest earned on Grants -in-aid Bank Ac 496 of ₹2,75,63,729/- also needs to be refunded/ specific approval for utilization of the same needs to be obtained from the Ministry.</p>	<p>The Plan Grants for creation of Capital Assets was released during 2010-11 of Rs.67 crore and 2011-12 of Rs.43 crores. Of these two amounts an amount of Rs 67 crore has been spent and the remaining amount of Rs 43.77 crore is being utilised.</p> <p>The Institute engaged an Architect M/s Mathur Uram and Associates, during the year 2020 and initial discussions were held with the Architect firm. Subsequently due to Covid, work with the Architectural firm could not progress. A committee of the Institute's Academic and Administrative Functionaries has been constituted to engage with Architectural firm to specifically work on the following urgent Infrastructure up gradation items:</p> <ol style="list-style-type: none"> 1. CGARD Building 2. Boys Hostel 3. Residential D Type quarters 4. Construction of 'studio Apartments 5. Constructions of interns hostels 6. Construction of faculty building 7. Construction of market and amenities center 8. Construction of Rural Development Museum 9. Academic Block at NERC Guwahati <p>NIRDPR's infrastructure is in very poor condition not befitting a National Institute which inter-alia hosts International participants and high level State functionaries. Inadequacy of Institute Infra-structure has also been adversely commented upon by International participants and the MEA. Hence there is an urgent need to enhance the existing infrastructure which is now lagging behind that of several State Institutes. The Architectural firm has also been reminded to take up the matter without delay and on receiv-ing the Architectural drawings work will be taken up with these funds, and the balance funds will be utilized including payments to Architectural firm.</p> <p>Rule 230(8) of GFR 2017 relates to remittance of interests earned on Grants-in-aid and not refund of the unspent balance.</p> <p>In accordance with this rule the institute has remitted interest on capital grants.</p>

Gist of Para	Reply																																
<p>A.1.2 Assets A.1.2.1 Fixed Assets - ₹78.84 Crore (1) Reference Number: OBS-972660 & OBS-979486 An amount of ₹12,08,491/- being the expenditure incurred towards various works/ purchase of Assets as detailed in Annexure-A, was incorrectly treated as revenue expenditure. This resulted in over-statement of expenditure and under-statement of Fixed Assets and Capital Fund by ₹12.08 lakh.</p>	<p>Audit observation noted. Suitable action will be taken in the current financial year 2023-2024.</p>																																
<p>(2) Reference Number: OBS-979761 An amount of ₹8,21,551/- being the value of Library books purchased during the year (as detailed below) as per Accession Register was incorrectly accounted for as revenue expenditure. This resulted in under-statement of Fixed Assets and under-statement of Capital Fund by ₹8.22 Lakh.</p> <table border="1" data-bbox="124 1025 652 1854"> <thead> <tr> <th>Date</th><th>Amount in ₹</th></tr> </thead> <tbody> <tr><td>30.5.22</td><td>4,931</td></tr> <tr><td>2.5.22</td><td>17,765</td></tr> <tr><td>8.6.22</td><td>17,120</td></tr> <tr><td>27.6.22</td><td>476</td></tr> <tr><td>5.7.22</td><td>1,150</td></tr> <tr><td>22.10.22</td><td>925</td></tr> <tr><td>16.11.22</td><td>43,451</td></tr> <tr><td>3.3.23</td><td>2,866</td></tr> <tr><td>24.3.23</td><td>995</td></tr> <tr><td>25.3.23</td><td>1,69,620</td></tr> <tr><td>25.3.23</td><td>2,15,039</td></tr> <tr><td>27.3.23</td><td>1,93,746</td></tr> <tr><td>27.3.23</td><td>1,93,746</td></tr> <tr><td>25.3.23</td><td>1,53,467</td></tr> <tr> <td>Total</td><td>8,21,551</td></tr> </tbody> </table>	Date	Amount in ₹	30.5.22	4,931	2.5.22	17,765	8.6.22	17,120	27.6.22	476	5.7.22	1,150	22.10.22	925	16.11.22	43,451	3.3.23	2,866	24.3.23	995	25.3.23	1,69,620	25.3.23	2,15,039	27.3.23	1,93,746	27.3.23	1,93,746	25.3.23	1,53,467	Total	8,21,551	<p>Audit observation noted. Suitable action will be taken in the current financial year 2023-2024.</p>
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Gist of Para	Reply
<p>A.1.2.2 Current Assets, Loans & Advances-₹461.37 Crore</p> <p>Reference Number: OBS-972438 and Reference Number: OBS-979452</p> <p>An amount of ₹360,41,52,405/- (₹96,24,32,989/-) was indicated as claims receivable from the GOI as detailed below without any assurance or order from the GOI that the same is payable by them. Since the GOI provides grants on an Annual Basis including for the pensionary benefits, disclosing the amounts as receivable without specific approval from the GOI is not correct. The same was pointed out in previous SAR.</p> <ul style="list-style-type: none"> Corpus: Receivable from MoRD : ₹44,12,66,569/- Employees Benefits: Actuarial: Receivable from MoRD : ₹264,17,19,415/- Depreciation Reserve: Receivable from MoRD : ₹52,11,66,42/- 	<p>These claims have been made in accordance with the institute's policy, Government of India instructions and as per earlier audit observations to provide for retirement benefits actuarial funds.</p> <p>Corpus: Receivable from MoRD : ₹44,12,66,569/-</p> <p>While there have been substantial delays in release of grants, the institute's activities could not be put on hold as the capacity building activities of the institute are calendared. Hence the activities were carried out from NIRDPR's Internally Generated Resources to meet Government of India and other stake holders interest. Due to proliferation of delays in release of grants there have been shortfalls in grants released against expenditure incurred for committed activities. As the Internally generated resources which would have accrued to the corpus fund have been diverted to provide the aforementioned services, it has been proposed to recoup the funds diverted from corpus fund for providing services to Government of India.</p> <p>Employees Benefits: Actuarial: Receivable from MoRD : ₹264,17,19,415/-</p> <p>CAG has been consistently raising observations on the institute to provide for Actuarial valuation to meet the expenditure in r/o pension and pensionary benefits. Further, During FY2020-21, CAPART, an Autonomous Body of MoRD was merged with this institute, which had retirement benefit fund on actuarial basis, which was transferred to this institute. Once CAPART's accounts were merged with NIRDPR's accounts, the retirement benefits actuarial valuation system had also to be provided in NIRDPR accounts to take care of the cash receipt of ₹12.62 Crores under this head from erstwhile CAPART accounts.</p> <p>Following CAPARTs retirement benefits Actuarial valuation system which was integrated in NIRDPR's accounts actuarial valuation retirement benefits for NIRDPR employees worked out to ₹264 Crores by LIC of India.</p> <p>Depreciation Reserve: Receivable from MoRD: ₹52,11,66,42/-</p> <p>While separately categorizing the accumulated depreciation reserve, amounts, a review by the accounts functionaries indicated that a further balance needs to be provided to fully replenish depreciated assets, as is the more than decade old practice in NIRDPR.</p>

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Gist of Para	Reply
	<p>With a view to make the depreciation reserve policy of the Institute effective and to fully provide for the depreciating assets of the Institute the previous period depreciation reserve liability has been computed.</p> <p>As above amounts are due to the institute they have been reflected in the accounts as a measure of transparency, accountability and consistency. Not disclosing the receivables of the institute from any party would have amounted to suppression of information. It would be inappropriate to claim dues which are not disclosed in the annual accounts.</p>
<p>A.2 Income and Expenditure Account</p> <p>A.2.1 Income - ₹115.67 Crore</p> <p>A.2.1.1 Reference Number: OBS-979499</p> <p>Depreciation for the year 2022-23 amounting to ₹3,23,35,525/- was incorrectly treated as Income of the Institute (Deferred Revenue). This resulted in Overstatement of Income and consequent Overstatement of Capital Fund/- Corpus Fund by ₹3.23 Crore.</p>	<p>Being non-cash expenditure depreciation has been shown as expenditure under Income and Expenditure account, and to balance the same being a non-cash expenditure a corresponding entry was passed in the Income & Expenditure statement as non-cash Income due to reduction of Capital.</p> <p>This has been done in conformity with Uniform Format of Accounts, Page 34 Notes – General S.No. 5, which is reproduced below :</p> <p><i>Alternatively, grants relatable to depreciable fixed assets may be treated as deferred income and recognized in the Income and expenditure Account on a systematic and rational basis over the useful life of such assets i.e. such grants should be allocated to income over the periods and in the proportions in which depreciation is charged.</i></p> <p>Hence, there is no Overstatement of Income and consequent Over-statement of Capital Fund by ₹3.23 Crore.</p>
<p>B. General</p> <p>B.1 Reference Number: OBS-972428</p> <p>Ministry of Finance, Department of Expenditure, Government of India vide Notification No. 1/3/2016-PR dated 31.01.2019 issued orders for enhancing the employers share of contribution for Central Government NPS Subscribers from 10% to 14% w.e.f. 1.4.2019. The Orders were made applicable to all Central Autonomous Bodies vide Gol Orders dated 26.8.2021, the date of effect being 1.4.2019. Liability for payment of enhanced employer's share of contribution was not created by the Institute. The same was not suitably disclosed in Notes to Accounts.</p>	<p>Ministry has approved enhancement of employer's share of contribution for Central Government NPS Subscribers from 10% to 14% w.e.f. 1.4.2019 and the same is implemented by NIRDPR.</p> <p>Though the DoE issued order in 2019, the administrative Ministry i.e., Ministry of Rural Development have approved the order's of Ministry of Finance and communicated to enhance the employer's contribution from 10% to 14% in the current financial year, hence the provision of liability for the previous year's does not arise.</p> <p>However, the orders of the Ministry of RD have been complied with.</p>

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Gist of Para		Reply																																												
<p>B.2 Reference Number: OBS-972742</p> <p>Action needs to be taken to clear the amounts accumulated under Suspense Accounts as detailed below:</p> <table><tr><th>Description of Schedule</th><th>Group description</th><th>Amount in ₹</th></tr><tr><td>Schedule-A.6 – Loans and Advances SI.No.28</td><td>NERC Suspense (accumulated since 2017-18)</td><td>2,98,50,645</td></tr><tr><td>Schedule-L6- Liabilities and provisions-SI.No.48</td><td>Delhi Branch Suspense (accumulated since 2020-21)</td><td>10,78,151</td></tr></table>		Description of Schedule	Group description	Amount in ₹	Schedule-A.6 – Loans and Advances SI.No.28	NERC Suspense (accumulated since 2017-18)	2,98,50,645	Schedule-L6- Liabilities and provisions-SI.No.48	Delhi Branch Suspense (accumulated since 2020-21)	10,78,151	<p>Audit observation noted. A suitable action will be taken in the current financial year 2023-2024.</p>																																			
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<p>B.3 Reference Number: OBS-972761</p> <p>The expenditure ₹22,03,327/- pertaining to the previous year (as detailed below) was booked as current year expenditure due to non-creation of provision. This resulted in overstatement of current year expenditure and understatement of prior period expenditure by ₹22.03 lakh.</p> <table><tr><th>Sl. No.</th><th>Date of Payment</th><th>Amount in ₹</th><th>Pertains to</th></tr><tr><td>1</td><td>01/04/2022</td><td>107000</td><td>05/17 to 06/17</td></tr><tr><td>2</td><td>19/05/2022</td><td>416630</td><td>01/2022</td></tr><tr><td>3</td><td>20/05/2022</td><td>157569</td><td>11/2021 to 12/2021</td></tr><tr><td>4</td><td>06/05/2022</td><td>86660</td><td>11/2021</td></tr><tr><td>5</td><td>06/05/2022</td><td>53126</td><td>08/21 to10/21</td></tr><tr><td>6</td><td>25/05/2022</td><td>622871</td><td>12/21 to 03/22</td></tr><tr><td>7</td><td>02/05/2022</td><td>27397</td><td>07/2021</td></tr><tr><td>8</td><td>06/05/2022</td><td>25574</td><td>11/21 & 12/21</td></tr><tr><td>9</td><td>23/05/2022</td><td>706500</td><td>11/21 & 12/21</td></tr><tr><td colspan="2">TOTAL</td><td>2203327</td><td></td></tr></table>		Sl. No.	Date of Payment	Amount in ₹	Pertains to	1	01/04/2022	107000	05/17 to 06/17	2	19/05/2022	416630	01/2022	3	20/05/2022	157569	11/2021 to 12/2021	4	06/05/2022	86660	11/2021	5	06/05/2022	53126	08/21 to10/21	6	25/05/2022	622871	12/21 to 03/22	7	02/05/2022	27397	07/2021	8	06/05/2022	25574	11/21 & 12/21	9	23/05/2022	706500	11/21 & 12/21	TOTAL		2203327		<p>Observations of Audit are noted for corrective action. As the Para only relates to expenditure, there is no effect on expenditure account from grants in aid.</p>
Sl. No.	Date of Payment	Amount in ₹	Pertains to																																											
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TOTAL		2203327																																												
<p>B.4 Reference Number: OBS-972769</p> <p>An amount of ₹47,52,000/- incurred by Delhi Centre for C-TARA programme to be conducted by IIT Mumbai was not accounted for in the ledger of C-TARA and the transaction has been misclassified as Transfer between NIRD&PR and Delhi Centre. This needs to be rectified.</p>		<p>Audit observation noted. A suitable action will be taken in the current financial year 2023-2024.</p>																																												
<p>C. Grants-in-aid: NIRD received grants in aid of ₹114.59 Crore (₹38.75 Crore-General and ₹75.84 Crore-Salaries) during the year 2022-23 an amount of ₹113.06 Crore was utilized leaving a balance of ₹1.73 Crore as on 31.03.2023.-</p>		<p>An amount of ₹114.59 Crores was provided by the MoRD as Grant in Aid. As per Government of India directives NIRDPR introduced Treasury Single Account (TSA) system which became operative from October 2022 and a GIA amount of ₹1.7269 Crores remained as balance GIA (Outside TSA) out of opening GIA balance of ₹5.3613 Crores as on 01-04-2022. This balance of GIA was utilized during 2023-2024.</p>																																												

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Gist of Para	Reply
D. Management Letter Deficiencies that have not been included in the Separate Audit Report have been brought to the notice of the Director General, National Institute of Rural Development & Panchayati Raj (NIRD&PR), through a Management letter issued separately for remedial/corrective action.	No comments
v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and Receipts & Payment Account dealt with by this Report are in agreement with the books of accounts.	No comments
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: In so far as it relates to the Balance Sheet, of the state of affairs of National Institute of Rural Development & Panchayati Raj (NIRD&PR), Hyderabad, as at 31 March 2023; and In so far as it relates to Income & Expenditure Account of the Surplus for the year ended on that date.	No comments

Annexure

Gist of Para	NIRDPR Reply
Adequacy of Internal Audit System: Internal Audit for the year 2022-23 was not conducted. NIRDPR has assigned internal audit of accounts for 2022-23 to M/s N Adabala & Associate, Chartered Accountants.	NIRDPR internal audit of accounts for 2022-23 was conducted by M/s N Adabala & Associate, Chartered Accountants.
2. Adequacy of Internal Control System: Internal Controls were inadequate for the following reasons:	
i. Significant amounts were shown under Suspense accounts.	Audit observation noted. A suitable action will be taken in the current financial year 2023-2024.
ii. Significant amounts were shown under RTGS receipt which was unclassified.	<p>Wherever proper details are not available due to inadequate information in the instruments in electronic transfer of funds, such receipts are taken to S2237 Unclassified Receipts. As and when the details are traced, the same is transferred to the respective Head of Account.</p> <p>It is pertinent to submit that due to rigorous monitoring of credits in Bank accounts of NIRDPR, during 2022-23 substantial amount of unclassified receipts was classified and credited to respective ledger ₹</p> <p>The unclassified RTGS Receipts of previous years which stood at ₹4,75,63,131/-, as on 31-03-2022 was reduced to ₹3,77,00,525/- as on 31-03-2023. Hence, amounts which were identified and credited to respective ledger during 2022-23 is ₹98,62,606/- which is much higher than the amount that was classified during the previous year (Rs.18,86,907). Efforts are on to further reduce these unclassified receipts, which are continually declining due to efforts made by the Institute.</p>
iii. An amount of ₹66,56,57,315/- was lying in the Bank Accounts to end of 31.3.2023 without the amount getting invested. Further, the Institute does not have an Investment Policy other than Corpus Fund. Parking of Huge amounts without Investment resulted in Loss of Interest.	<p>As per the investment policy for other than corpus fund, liquidity was assessed at ₹60 Crores. The liquidity assessment was done taking the following into account:</p> <ol style="list-style-type: none"> 1. Delay in receipt of grants in Aid from ministry. 2. To meet the project expenditure 3. Pension liabilities and retirement dues. <p>The amount of liquid funds of ₹60 Crores is also kept under Auto sweep accounts and the interest yield is only slightly less than the short-term FDs interest rate. Thus there is no loss of interest.</p> <p>It is pertinent to mention that the amount over and above ₹60 cores is kept to disburse salary for regular and project staff and pension for the month of March, 2023 to be paid in April, 2023.</p>

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Gist of Para	NIRDPR Reply
iv. Most of the consultancy projects were closed and shown as liabilities.	Centres were asked to submit detailed report as per proforma along with specified documents so that inoperative projects can be processed for taking approval for closure and balance / savings from the inoperative projects can be taken to IGR or refunded to sponsoring agency if identified. However, only few responses were received with all the requisite data and such projects have been closed. Rest of the projects will be followed up with the concerned centre for submission of requisite data so that they can be processed for taking approval for closure and balance / savings from the inoperative projects can be taken to IGR.
v. Capital Grant (Plan) was kept in various Bank accounts. Separate Bank account was not maintained. As such, Interest earned on Grants-in-aid could not be verified.	<p>Capital Grant (Plan) is accounted in one ledger basis and the same was made available to Audit for verification of interest earned.</p> <p>Accordingly, interest earned towards P0025 Plan (Capital) of ₹1,18,32,300/- has been remitted to Consolidated fund of India through Bharat Kosh.</p>
vi. Men-in-Position vis a vis the Sanctioned Strength Plays a vital role in proper maintenance of Accounts / Records, Monitoring of the various Sponsored Projects / Consultancy Projects, upkeep of the Bank Accounts, effective Internal Check/ Internal Audit of the transactions etc. Against sanctioned strength of 640, Men-in-position was only 259. Huge shortfall in staff indicates that the Internal Control Mechanisms are not adequate.	<p>The total staff strength of NIRDPR and CAPART after merger is 640. However this strength is not sufficient to support the more than 10 fold increase in the number of training programs from the year 2000, besides increase in various other Capacity building activities.</p> <p>The vacant positions at NIRDPR could not be filled up due to embargo on the recruitment conveyed through MoRD's letter dated May 03, 2019. The Ministry vide its letter dated 3.5.2019 based on decision of Executive Council, directed the Institute to revise the Recruitment Rules (RRs) of Academic and Non-Academic staff. Accordingly, an agenda was placed for approval of Revised RRs in the 133rd EC meeting held on 07.01.2022 and EC noted that the powers for approving RRs for Group-B and C staff lies with the Institute and while for Group A posts, the draft recruitment rules may be placed before EC in consultation with MoRD. The process to revise recruitment rules had been initiated through a duly constituted committee for the purpose. The Group A posts, revised draft recruitment rules for Group 'A' Academic and non-academic posts prepared in consultation with MoRD were placed before 137th Executive Council in its meeting held on 15.06.2023. The Executive Council decided that the recruitment rules should be amended to enable recruitment through deputation only at this stage. Rules regarding other methods of recruitment should be made by the new entity after the demerger.</p>

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Gist of Para	NIRDPR Reply
.	<p>In pursuance thereof, the recruit-ment rules of Group B and C Cadre (Accounts, Administration, Steno-graphic cadre) were revised with the approval of DG. Subsequent to which, the Institute initiated the recruit-ment process to fill up 10 UDC posts and 5 posts of Accountant on Direct Recruitment basis. Based on urgent require-ment of the Institute, one post of Accounts Officer and Section Officer were filled on deputation basis.</p> <p>Review of RRs for other posts in Group B and C is also under process. As and when the same are approved by the Competent Authority, direct recruit-ments will be made to augment the manpower.</p> <p>However, to carry day to day activities of the Institute, manpower is engaged on contract basis through open market against vacant sanctioned posts.</p> <p>Hence there is no significant effect on Internal Control Mechanisms.</p>
3. System of Physical verification of fixed assets: A committee has been constituted to conduct physical verification of fixed assets. However, report on physical verification of fixed Assets -was not furnished to Audit.	Physical Verification of Fixed Assets Report for 2022-23 submitted by designated Committee was already been submitted to O/o PDA(C), Hyderabad vide email dated Nov 6, 2023.
4. System of Physical verification of Inventory: Physical verification of Inventory was conducted for the year 2022-23.	No comments
5. Regularity in payment of statutory dues: The Institute is regular in payment of statutory dues.	No comments



National Institute of Rural Development and Panchayati Raj
Ministry of Rural Development, Government of India
Rajendranagar, Hyderabad - 500 030
www.nirdpr.org.in



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