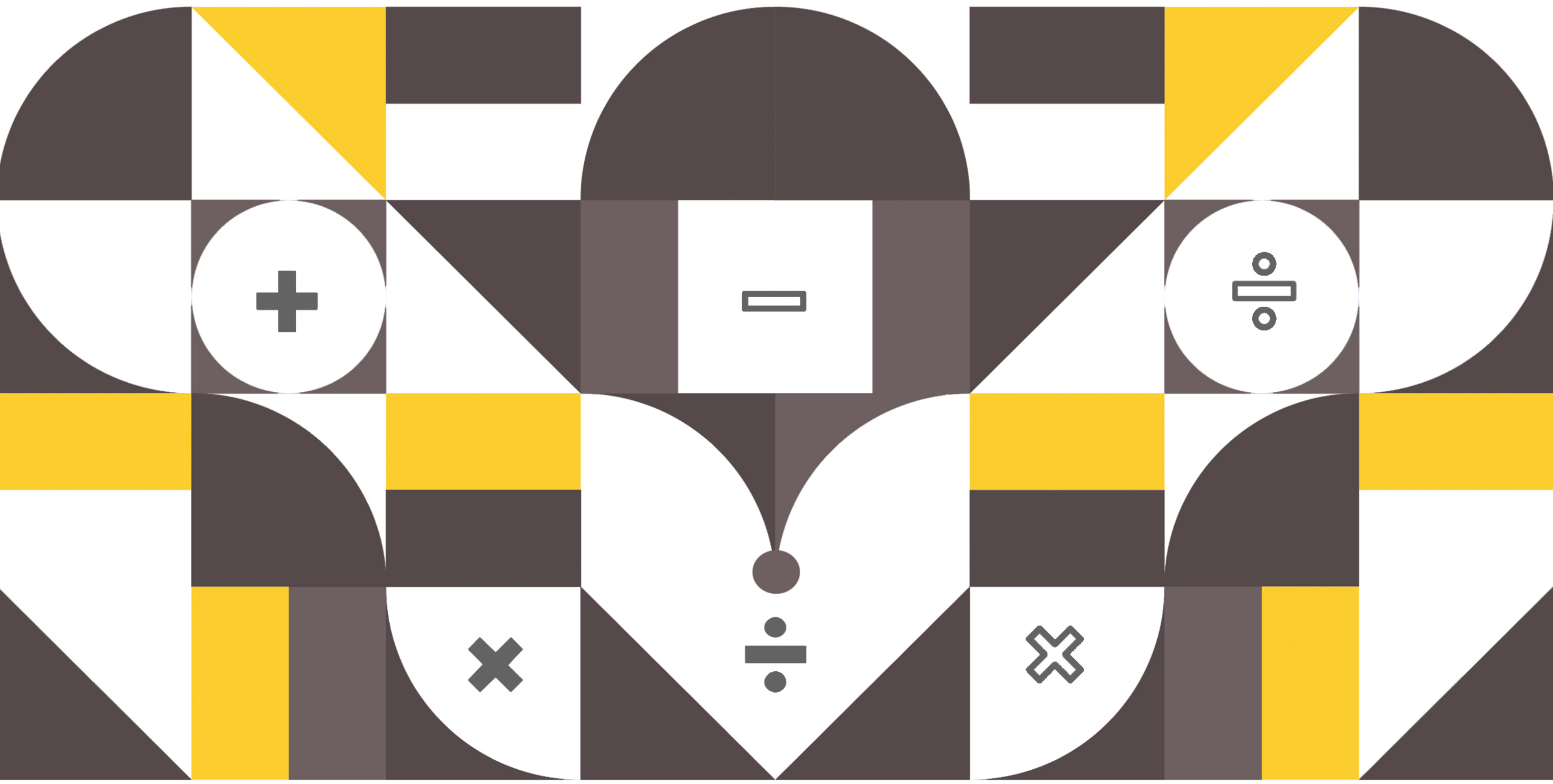
Annual Accounts
2023 - 2024



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

Annual Accounts

2023 – 2024

NATIONAL INSTITUTE OF RURAL DEVELOPMENT AND PANCHAYATI RAJ

Ministry of Rural Development, Government of India

Rajendranagar, Hyderabad – 500 030

CONTENTS

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 MARCH 2024

RECEIPTS	Current Year 2023-24	Previous Year 2022-23	PAYMENTS	(Amount in Rupees) Current Year 2023-24	Previous Year 2022-23
I. Opening Balance	-	-	**I. Expenses**	-	-
a) Cash in hand	-	-	**a) Establishment Expenses (corresponding to Sch,.20)**	-	-
b) Bank Balances	-	-	Salaries	38,99,98,265	41,68,94,827
i) In current accounts	-	-	Pension & Other Retirement Benefits	20,14,73,146	21,58,90,303
ii) In deposit accounts	-	-	Medical Expenses	1,06,48,483	98,01,814
i) In Saving accounts	66,56,57,312	2,75,78,86,585	**b) Administrative Expenses (corresponding to Sch. 21)**	-	-
	-	-	Travelling Allowance	58,45,036	59,95,487
II. Grants Received	-	-	Other Administrative Expenses	14,34,39,521	13,46,65,193
a) From Government of India	-	-	Maintenance Expenses	19,33,222	25,59,978
Salary Grant	62,50,25,000	75,83,63,000	**Training & Research**	4,32,09,737	3,12,02,560
General Grant	22,16,50,000	38,75,20,000	Honorarium	-	-
b) From State Government	-	-	Prior Period Expenditure	8,55,556	
c) From other sources (details)	-	-	**II. Payments made against funds for various projects**	-	-
LSC & PC Received from Other Institute	8,135	-	**a) Expenditure on Training & Research**	-	-
III. Income on Investments from	-	-	**III. Income on Investments from (Exp)**	-	-
a) Earmarked / Endowment Funds	-	-	**a) Earmarked /Endowment Funds**	-	-
Building Fund	1,23,28,440	8,80,023	Building Fund	-	-
Development Fund	-	7,165	Development Fund	-	9,96,00,000
FCRA - Delhi	1,05,729	1,03,432	Capital Grant - Plan	-	-
PMRDF - Delhi	3,92,846	3,66,347	FCRA - Delhi	95	-
CEDFI	5,20,017	40,925	PMRDF - Delhi	59	-
SRS Chair	5,54,151	31,95,801	CEDFI	-	1,62,416
Actuarial Valuation Fund	12,37,550	-	SRS Chair	-	31,71,238
Sinking/Depreciation Fund	5,14,452	-	Actuarial Valuation Fund	-	-

Contd...

RECEIPTS	Current Year 2023-24	Previous Year 2022-23	PAYMENTS	Current Year 2023-24	Previous Year 2022-23
			b) Own Funds (Other Investment)	-	-
b) Own Funds (Other Investment)	-	-	Corpus Fund	-	-
c) Corpus Fund Account	28,37,51,942	39,40,37,193	**IV. Interest Payments**	-	-
IV. Interest Received	-	-	**III. Investments and deposits made**	-	-
a) On Bank deposits	-	-	Investment in FD Consultancy	-	-
Interest on Grants-In-Aid A/c	1,53,035	33,10,459	Investment in FD's General Accounts	1,14,31,99,180	1,52,50,00,000
Interest on SB Account	-	-	Investment - From Earmarked Fund	56,03,04,666	1,50,71,54,488
Interest Income -HQ, NERC & Delhi	9,34,91,413	5,77,44,505	b) Out of Own Fund (investments-Others)	-	-
b) Loans, Advances, etc.	-	-		-	-
	-	-	**IV. Expenditure on Fixed Assets & Capital Work-in-Progress**	-	-
V. Other Income (Specify)	-	-	a) Purchase of Fixed Assets	-	-
VI. Amount Borrowed	-	-	Buildings-Gen Office/GH, NERC	7,05,484	92,13,792
	-	-	Building & Other Construction Work	-	5,57,299
VII. Any other receipts (give details)	-	-	Furniture & Fixtures	86,90,410	12,08,592
Current Liabilities & Provisions Schedules/Groups	-		Office Equipment	4,47,439	40,15,170
Specific Grants for Projects	43,74,59,549	59,44,18,182	Solar & Renewable Energy	-	5,52,505
Consultancy Projects - NERC	74,61,600	2,10,06,360	Computer	29,58,560	23,39,965
Consultancy Liabilities	1,28,076	58,427	AV Equipment	14,56,502	6,80,542
Liabilities & Provisions	5,10,39,665	3,90,52,752	Plant & Machinery	25,10,662	23,886
Transit Accounts	17,64,310	53,83,660	Vehicles	-	6,80,200
Transfer Accounts	18,16,63,957	15,29,60,496	Library Books	12,35,466	-
Liabilities & Provisions - NERC	1,32,42,873	1,00,00,000		-	-
Liabilities & Provisions - DELHI	29,47,507	1,58,51,581	**V. Refund of surplus money /Loans**	-	-
Advance from Parties	1,76,42,035	-	a) To the Government of India	-	-
	-	-	Salary Grant	45,67,346	17,79,23,312

Contd...

RECEIPTS	Current Year 2023-24	Previous Year 2022-23	PAYMENTS	Current Year 2023-24	Previous Year 2022-23
Sundry Creditors	1,50,11,219	1,90,40,150	General Grant	5,44,55,969	20,99,62,287
	-	-	b) To the State Government	-	-
Current Assets Schedules/Groups	-		c) To other providers of fund	-	-
Deposits (Asset)	-	-	**VI. Finance Charges (Interest)**	-	-
Loans & Advances - Staff	4,98,912	4,47,778		-	-
Consultancy Assets	-	-	**VII. Other Payments (Specify)**	-	-
Sundry Debtors	2,67,486	40,88,592	**Current Assets Schedule/Group**	-	-
Current Assets & Advances	49,48,125	50,41,800	Deposits (Asset)	-	-
General A/c & Project Transit A/Cs	4,78,21,228	5,04,90,547	Loans & Advances - Staff	4,19,035	12,33,083
Transfer Accounts	1,52,00,000	7,50,00,000	Consultancy Assets	-	-
Loans & Advances - NERC	38,42,442	2,20,21,072	Current Assets & Advances	8,28,580	71,66,112
Loans & Advances - DELHI	12,78,061	20,59,927	General A/c & Project Transit A/Cs	-	3,74,26,000
Fund Receivable From MoRD (Janakpuri Rent)	59,88,125	143,71,500	Transfer Accounts	-	47,57,153
			Loans & Advances - NERC	64,58,351	4,19,56,442
Direct Expenses Groups	-		Loans & Advances - DELHI	3,18,570	5,77,526
Establishment Expenses	-		Sundry Debtors	-	4,500
Salaries	31,59,528	6,73,307	Sundry Creditors	**37,06,02,484**	1,93,86,96,255
Medical Expenses	3,571	1,57,746		-	-
Pension & Other Retirement Benefits	1,69,438	5,92,985			
			Current Liabilities & Provisions	-	-
Administrative Expenses	-		Specific Grants for Projects	13,17,39,628	16,43,78,392
Travelling Allowance	3,249	4,977	Consultancy Projects - NERC	1,21,11,456	1,65,66,561
Other Administrative Expenses	18,27,957	20,32,120	Consultancy Liabilities	-	-
Maintenance Expenses	-	-	Liabilities & Provisions	70,36,04,138	2,26,99,757
Training & Research	1,98,715	5,78,601	Transit Accounts	33,50,914	49,19,980
Prior Period Expenses	79,756	-	Transfer Accounts	8,60,44,062	12,72,61,739
			Liabilities & Provisions - NERC	1,29,03,250	-
Indirect Incomes Schedule	-	-	Liabilities & Provisions - DELHI	27,23,507	1,49,42,235
User Charges/Receipts from Sponsored Prog, HQ & NERC	67,50,746	1,68,79,107		-	-

Contd...

RECEIPTS	Current Year 2023-24	Previous Year 2022-23	PAYMENTS	Current Year 2023-24	Previous Year 2022-23
Fee from CPGS Courses	1,43,90,923	2,18,94,155	**Indirect Incomes Schedule/group**	-	-
Income from Royalty / Subscriptions	-	13,050	User Charges/Receipts from Sponsored Pro	-	-
Other Income HQ & NERC/Delhi	1,38,99,078	27,26,568	Fee from CPGS Courses	-	1,200
Licence Fee HQ & NERC	13,04,099	7,19,096	Interest Income	-	-
Misc. Receipts HQ, NERC	73,34,868	2,47,54,948	Licence Fee	-	-
Prior Period Income	44,50,134	-	Other Misc. Incomes	11,89,293	5,56,500
	-	-	Prior Period Income	1,17,693	
VIII. Investments	-		**Capital Account**	-	-
Investment in FD Consultancy	-	-	Corpus Fund	10,945	15,944
Investment in FD's General Accounts	1,37,99,29,153	1,29,83,59,505			
Investment - From Earmarked Fund	47,91,22,361	64,39,38,121	**VIII. Closing Balances**	-	-
			a) Cash in hand	-	-
			b) Bank Balances	-	-
			i) In current accounts	-	-
	-	-	ii) In deposit accounts	-	-
	-		iii) In Saving accounts	71,58,62,058	66,56,57,312
TOTAL	**4,62,62,18,768**	**7,40,80,72,545**	**TOTAL**	**4,62,62,18,768**	**7,40,80,72,545**

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

(G NARENDRA KUMAR)
DIRECTOR GENERAL

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ				
BALANCE SHEET AT MARCH 31, 2024				
PARTICULARS		**SCH.REF.**	**31-Mar-24**	**31-Mar-23**
			Rs.	**Rs.**
I	CAPITAL AND LIABILITIES			
	Capital Fund	1	77,90,89,011	79,95,49,846
	Corpus Fund (NIRDPR)	1	5,72,21,87,890	5,02,33,95,746
	Reserves & Surpluses	2	1,05,93,22,602	1,01,18,89,260
	Earmarked Funds	3	46,25,85,085	42,61,09,580
	Secured Loans and Borrowings	4	-	-
	Unsecured Loans and Borrowings	5	-	-
	Deferred Credit Liabilities	6	-	-
	Current Liabilities & Provisions	7	6,12,22,73,881	5,07,94,15,178
GRAND TOTAL			**14,14,54,58,469**	**12,34,03,59,610**
II	ASSETS			
	Fixed Assets	8	76,79,02,222	78,83,63,055
	Investments from Earmarked/Endowment Funds	9	5,76,24,99,970	5,09,85,44,778
	Investments - Others	10	1,70,98,84,097	1,83,97,35,827
	Current Assets, Loans, Advances, etc.	11	5,90,51,72,180	4,61,37,15,950
	Miscellaneous Expenditure - To the Extent Not Written Off / adjusted		-	-
GRAND TOTAL			**14,14,54,58,469**	**12,34,03,59,610**

Significant accounting policies	24
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(G NARENDRA KUMAR)
DIRECTOR GENERAL

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ			
INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31 MARCH 2024			
PARTICULARS	**SCH.**	**31-Mar-24**	**31-Mar-23**
		Rs	**Rs**
INCOME			
Income from Sales/Services	12	-	-
Grants/Subsidies	13	78,05,04,617	77,24,43,149
Fees/Subscriptions	14	1,43,91,908	2,18,92,955
Income from Investments (Income on investment from earmarked/endowment funds transferred to funds)	15	-	-
Income from Royalty , Publication, etc.	16	36,609	13,050
GENERAL RECEIPTS			
Interest Earned	17	10,98,71,668	4,61,88,451
Other Income	18	10,21,69,181	8,58,98,659
Increase/(Decrease) in stock of finished goods and work in progress	19	10,72,674	(-)1,05,877
User charges/Sponsored project receipts	14-A	9,52,92,780	23,04,24,675
TOTAL (A)		**1,10,33,39,437**	**1,15,67,55,062**
EXPENDITURE			
Establishment expenses	20		
Salary		38,31,59,589	40,29,07,545
Pension & Retirement Benefits		20,01,42,282	20,81,04,320
Medical Expenses		1,05,58,352	94,22,260
Actuarial Differences		-	-
Other Administrative Expenses, etc.	21		
Travelling Expenses		58,23,580	58,01,658
Training & Research		4,31,50,444	2,87,89,553
Honorarium			
Maintenance Works		18,98,862	24,16,041
Other Administrative Expenses		13,74,02,910	11,57,69,528
Expenditure on Grants, Subsidies, etc.	22	-	-
Interest	23	-	-
Depreciation (Net total at the year end)	8	2,86,15,057	3,23,35,525
TOTAL (B)		**81,07,51,076**	**80,55,46,430**
Balance being Excess of Income over Expenditure (A-B)		29,25,88,362	35,12,08,632
Add : Prior Period Income - IGR		4,23,81,857	10,28,995
Add: Prior Period Income - GIA (Actuarial Differences)		1,28,80,56,366	-
Less : Prior Period Expenses		9,18,46,177	1,55,362
Less: Prior period Expenses- Actuarial Differences		1,19,48,06,931	-
Transfer to Special Reserve (SCHEDULE 1- CORPUS FUND)		**33,63,73,476**	**35,20,82,265**
Transfer from/to General Reserve		-	-
Accrued interest on investment and TDS receivable		6,23,17,660	
Rent receivable from MoRD		8,63,88,703	-
Balance being surplus/(deficit) carried to Corpus/Capital Fund		18,76,67,113	35,20,82,265
		33,63,73,476	**35,20,82,265**

Significant accounting policies 24
Contingent liabilities & Notes on accounts 25

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

(G NARENDRA KUMAR)
DIRECTOR GENERAL

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ					
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31 MARCH, 2024					
SCH. NO.	**PARTICULARS**	**31-Mar-24**		**31-Mar-23**	
SCH.1	**CAPITAL FUND**				
	Capital Fund - General				
	Balance at the beginning of the year	79,95,49,846	-	85,78,10,740	-
	Add : Contributions towards Corpus/Capital Fund	-2,04,60,835		-5,82,60,894	
	Add/(Deduct) : Balance of Net Income/ (Expenditure) transferred from income and expenditure account	-			
	BALANCE AT THE YEAR END		77,90,89,011		79,95,49,846
	CORPUS FUND				
	15.01.01.02 CORPUS FUND				
	A) Balance at the beginning of the year	4,58,21,29,177		3,77,11,58,426	
	B) Balance at the beginning of the year (Deficit of Grants Recoupment - Receivable from MoRD)	-		44,12,66,569	
	C) Add : Contributions towards Corpus/Capital Fund	21,95,40,471		45,88,88,486	
	Add/(Deduct) : Balance of Net Income/ (Expenditure) transferred from income and expenditure account	18,76,67,113		35,20,82,265	
	CORPUS FUND		4,98,93,36,761		4,58,21,29,177
	CORPUS FUND (Deficit of Grants Recoupment - Receivable from MoRD)		44,12,66,569		44,12,66,569
	Accrued interest on investment and TDS receivable		6,23,17,660		
	Rent Receivable from MoRD		8,63,88,703		-
	Accrued Interest receivable on Corpus Investment		8,74,61,745		
	Accrued Interest receivable on Corpus Zero Coupon Bonds		5,54,16,452		-
	CORPUS FUND		5,72,21,87,890		5,02,33,95,746
	BALANCE AT THE YEAR-END -Capital & Corpus		6,50,12,76,901		5,82,29,45,592
SCH.2	**RESERVES AND SURPLUS**				
	Capital Reserve - (Grants in Aid)	-	-	-	-
	As per last account				
	Additions during the year				
	Less: Deductions during the year				

Contd...

SCH. NO.	PARTICULARS	31-Mar-24		31-Mar-23	
	Depreciation Reserve				
	As per last account	49,07,22,839		47,46,08,766	
	Additions during the year (Interest)	4,74,33,342		1,61,14,073	
	Less: Deductions during the year	-		-	
			53,81,56,181		49,07,22,839
	Depreciation Reserve - Rec.ble from MoRD				
	As per last account	52,11,66,421		52,11,66,421	
	Additions during the year	-		-	
	Less: Deductions during the year			-	
			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 GoI	-	-	-	-
	As per last account				
	Additions during the year				
	Less: Deductions during the year				
	TOTAL		**1,05,93,22,602**		**1,01,18,89,260**

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ													
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31 MARCH, 2024													
SCH. NO.	PARTICULARS	FUND-WISE BREAKUP										TOTALS	
SCH 3	EARMARKED FUNDS	HYDERABAD						DELHI					
		Building Fund		CEDFI		SRSC-NIRDPR		FCRA		PMRDF		31-03-2024	31-03-2023
	A) Opening Balance	17,12,72,707		12,23,05,116		11,52,69,424		38,05,544	-	1,34,56,789	-	42,61,09,580	40,76,63,724
	B) Additions to the Funds	1,31,04,601		1,18,21,114		1,10,51,368		1,05,635		3,92,787		3,64,75,505	2,35,17,591
	TOTAL (A+B)		**18,43,77,308**		**13,41,26,230**		**12,63,20,792**		**39,11,179**		**1,38,49,576**	**46,25,85,085**	**43,11,81,315**
	C) Utilisation/ Expenditure towards objects of Funds												
	i) Capital Expenditure			-				-		-		-	49,09,319
	ii) Revenue Expenditure	-						-		-		-	1,62,416
	TOTAL (C)		-		-		-		-		-	-	50,71,735
	Net Balance as at the year-end (A+B-C)		18,43,77,308		13,41,26,230		12,63,20,792		39,11,179		1,38,49,576	46,25,85,085	42,61,09,580

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ				
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31 MARCH, 2024				
SCH. NO.	**PARTICULARS**	**GROUP REF.**	**31-Mar-24 Rs.**	**31-Mar-23 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		-	-
	b) Others		-	-
	TOTAL		-	-

Contd...

SCH. NO.	PARTICULARS	GROUP REF.	31-Mar-24 Rs.	31-Mar-23 Rs.
Sch - 7	**CURRENT LIABILITIES AND PROVISIONS**			
	A) CURRENT LIABILITIES			
	1) Acceptances		-	-
	2) Sundry Creditors			
	a) For Goods			
	b) Others	**L11**	-	44,59,358
	3) Advances Received	**A7**	-	49,33,977
	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			
	SPECIFIC GRANTS FOR PROJECTS	L3	1,03,65,36,903	1,10,68,32,143
	CONSULTANCY PROJECTS	L4	3,48,78,552	3,98,80,430
	CONSULTANCY LIABILITIES	L5	1,79,37,564	1,93,01,733
	LIABILITIES & PROVISIONS	L6	31,06,99,614	31,48,21,957
	TRANSIT ACCOUNTS	L7	23,11,288	43,29,283
	TRANSFER ACCOUNTS	L8	4,12,45,532	4,57,66,589
	CONSULTANCY TRANSFER ACCOUNTS	L8	10,25,446	10,25,446
	Interest & Unspent Balance of Grants in Aid - MoRD	L9	45,99,23,508	48,26,19,785
	Consultancy Assets	A10	1,64,800	1,64,800
	Project Transit Accounts	A13	-	5,98,33,404
	Receivable from MORD	A11	-	59,83,953
	TOTAL (A)		**1,90,47,23,207**	**2,08,99,52,858**
	B) PROVISIONS			
	1) For Taxation		-	-
	2) Gratuity		21,96,22,387	22,58,78,085
	3) Superannuation/Pension		3,74,57,00,000	2,56,78,00,000
	4) Accumulated Leave Encashment		20,72,93,445	18,41,30,816
	5) Trade Warranties/Claims		-	-
	6) Others			
	a) AVF -Interest on Investments		3,10,12,512	1,16,53,419
	b) AVF - Zero Coupon Interest		1,39,22,330	**-**
	TOTAL (B)		**4,21,75,50,674**	**2,98,94,62,320**
	TOTAL (A+B)		**6,12,22,73,881**	**5,07,94,15,178**

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NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31 MARCH, 2024

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

S. No.	DESCRIPTION	Rate of Depreciation	Gross Block						Depreciation				Net block	
			Cost /valuation as at beginning of the year	Additions during the year		Deduction during the year	Total Additions during the year	Cost /valuation as at the year end	As at the beginning of the year	During the year including On Additions	On deductions during the year	Total up to the year-end	As at 31-03-2024	As at 31-03-2023
(1)	(2)		(3)	(4)		(5)		(6)	(7)	(8)		(9)	(10)	(11)
				> 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%	25,57,12,483	5,83,926	1,41,405	-	7,25,331	25,64,37,814	23,08,60,658	25,69,026.00	-	23,34,29,684	2,30,08,130	2,48,51,825
4	Buildings - Residential	5%	53,18,921		-	-	-	53,18,921	8,06,534	2,25,619.00	-	10,32,153	42,86,768	45,12,387
5	Furniture & Fixtures	10%	5,89,40,723	9,11,395	20,92,806	-	30,04,201	6,19,44,924	405,93,467	20,33,905.00	-	4,26,27,372	1,93,17,552	1,83,47,256
6	Office Equipment	15%	6,32,34,398	4,47,622	44,34,275	-	48,81,897	6,81,16,295	5,67,90,503	13,80,323.00	-	5,81,70,826	99,45,469	64,43,895
7	Computers	40%	11,52,71,259	3,22,135	24,25,947	-	27,48,082	11,80,19,341	11,19,90,518	19,26,340.00	-	11,39,16,858	41,02,483	32,80,741
8	Vehicles	15%	29,16,150			-	-	29,16,150	11,21,915	2,69,135.00	-	13,91,050	15,25,100	17,94,235
9	Audio Visual Equip	15%	656,26,901	2,40,720	9,64,002	-	12,04,722	6,68,31,623	5,33,25,493	19,71,673.00	-	5,52,97,166	1,15,34,457	1,23,01,408
10	Plant & Machinery	15%	1,45,22,948	7,08,228	24,40,674	-	31,48,902	1,76,71,850	1,02,47,717	9,69,192.00	-	1,12,16,909	64,54,941	42,75,231
11	Solar & Renewable Energy	40%	3,73,800			-	-	3,73,800	2,60,218	45,433.00	-	3,05,651	68,149	1,13,582
12	Health Club	15%	18,65,194			-	-	18,65,194	14,45,643	62,933.00	-	15,08,576	3,56,618	4,19,551
13	Library Books	40%	2,89,95,846	8,21,551	5,03,594	-	13,25,145	3,03,20,991	2,86,53,319	5,92,574.00	-	2,92,45,893	10,75,098	3,42,527
14	CPGS Assets	15%	23,14,805			-	-	23,14,805	23,14,805	-	-	23,14,805	-	-
15	RTP Assets		6,53,84,506			-	-	6,53,84,506	5,79,85,515	3,70,028.00	-	5,83,55,543	70,28,963	73,98,991
16	NERC Assets		3,04,30,339	2,56,647	45,520	98,73,187	3,02,167	2,08,59,319	1,56,23,331	8,01,167.00	4,60,690	1,59,63,808	48,95,511	1,48,07,008
17	DELHI ASSETS		17,91,93,908	67,972	6,18,990	-	6,86,962	17,98,80,870	15,01,62,376	30,71,856.00	-	15,32,34,232	2,66,46,638	2,90,31,532
18	Buildings	10%	23,01,48,986			-	-	23,01,48,986	17,23,00,218	57,84,877.00	-	17,80,85,095	5,20,63,891	5,78,48,768
19	Plant & Machinery	15%	174,49,073				-	1,74,49,073	1,68,03,762	96,797.00	-	1,69,00,559	5,48,514	6,45,311
20	Plan Capital Assets		982,06,202			-	-	9,82,06,202	5,26,33,849	69,04,868.83	-	5,95,38,718	3,86,67,484	4,55,72,353
	TOTAL		1,34,41,78,877	43,60,196	136,67,213	98,73,187	180,27,409	1,35,23,33,099	1,00,39,19,841	2,90,75,747.00	4,60,690	1,03,25,34,898	31,97,98,201	34,02,59,036
21	Plan Capital Work-in-progress		-	-	-	-	-	-	-	-	-	-	-	
Grand Total			13441,78,877	43,60,196	136,67,213	98,73,187	180,27,409	1,35,23,33,099	1,00,39,19,841	2,90,75,747.00	4,60,690	1,03,25,34,898	31,97,98,201	34,02,59,036
24	Depreciation Reserve	0%	4481,04,021		-	-		4481,04,021	-	-	-	-	44,81,04,021	44,81,04,019
Grand Total			**1,79,22,82,898**	**43,60,196**	**1,36,67,213**	**98,73,187**	**1,80,27,409**	**1,80,04,37,120**	**1,00,39,19,841**	**2,90,75,747.00**	**4,60,690**	**1,03,25,34,898**	**76,79,02,222**	**78,83,63,055**

SCH. NO.	PARTICULARS	GROUP	31-Mar-24	31-Mar-23
		REF.	Rs.	Rs.
SCH.8	**FIXED ASSET AND DEPRECIATION (ANNEXURE)**	Sch.8	7679,02,222	7883,63,055
SCH.9	**INVESTMENTS FROM EARMARKED FUNDS**			
	1) In Government Securities			
	a) General Investments	A4	79,56,41,437	79,56,41,437
	b) Corpus Investments	A4	4,09,37,07,927	3,84,40,66,327
	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	20,75,50,888	18,26,37,014
	Corpus Investments - In Fixed Deposits	A4	51,83,61,232	27,62,00,000
	Corpus Investments - Accrued Interest	A4	14,72,38,486	-
	TOTAL		**5,76,24,99,970**	**5,09,85,44,778**
SCH.10	**INVESTMENTS - OTHERS**			
	1) In Government Securities	A4	38,96,40,000	38,96,40,000
	2) Other Approved Securities		-	-
	3) Shares		-	-
	4) Debentures and Bonds		-	-
	5) Subsidiaries and Joint Ventures		-	-
	6) Others (to be specified)	A4	1,32,02,44,097	1,45,00,95,827
	TOTAL		**1,70,98,84,097**	**1,83,97,35,827**

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ				
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31 MARCH, 2024				
SCH. No.	PARTICULARS	GROUP REF.	31-Mar-24 Rs.	31-Mar-23 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	33,89,764	23,17,090
	ii) Work-in-Progress		-	-
	iii) Raw Materials		-	-
	2) Sundry Debtors			
	a) Debts outstanding for a period exceeding six months		-	-
	b) Others	A7	17,140	-
	3) Cash Balances in Hand		-	-
	4) Bank Balances			
	a) With Scheduled Banks			
	- On Current Accounts	A8	7,31,825	66,56,57,315
	- On Deposit Accounts (Includes Margin Money)		-	-
	- On Savings Accounts	A8	71,51,30,233	-
	b) With Non-Scheduled Banks			
	- On Current Accounts		-	-
	- On Deposit Accounts (Includes Margin Money)		-	-
	- On Savings Accounts		-	-
	5) Post Office Savings Accounts		-	-
	TOTAL (A)		**71,92,68,962**	**66,79,74,405**
	B) LOANS,ADVANCES AND OTHER ASSETS			
	1) Loans			
	a) Staff	A6	2,51,115	10,80,013
	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
	b) Prepayments	A6	35,99,573	3,84,99,167
	c) Others			
	i) Staff	A6	63,05,404	75,18,529
	ii) Others	A6 & L11	4,18,38,297	3,63,15,822
	3) Income Accrued			
	a) On Investments from Earmarked/Endowment Funds	A5	4,23,26,559	7,76,95,060
	b) On Investments - Others	A5	10,03,88,307	5,97,56,937
	c) On Loans and Advances	A6	-	29,930
	d) Others	A5	2,12,436	
	4) Claims Receivable (Receivable from MORD)	A6 & A10	4,87,33,75,961	3,60,41,52,405
	5) Other Current Assets			
	a) TDS Receivable	A5	59,08,944	48,98,121
	b) Stamps/Franking on Hand	A5	34,803	84,178
	c) SPECIFIC GRANTS FOR PROJECTS	L3	4,99,62,449	5,46,04,146
	d) CONSULTANCY PROJECTS	L4	1,14,71,192	1,18,69,214
	e) LIABILITIES & PROVISIONS	L6	4,24,10,007	12,88,968
	f) TRANSIT ACCOUNTS	L7	20,58,643	16,08,134
	g) TRANSFER ACCOUNTS	L8	53,33,840	4,18,65,942
	i) Sundry Creditors	L11	-	30,84,983
	h) Consultancy Assets	A10	4,25,689	4,25,689
	TOTAL (B)		**5,18,59,03,218**	**3,94,57,41,545**
	TOTAL (A+B)		**5,90,51,72,180**	**4,61,37,15,950**

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ			
SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT			
FOR THE YEAR ENDED 31 MARCH 2024			
SCH. NO.	PARTICULARS	31-Mar-24	31-Mar-24
		Rs.	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 - Salaries	62,04,57,654	58,04,39,688
	10.03 GENERAL GRANTS		
	10.03.01.01.01 Grants Recd From GoI- General	15,80,20,678	19,20,03,461
	2) State Government(s)	-	-
	3) Government Agencies	-	-
	4) Institutions / Welfare Bodies	-	-
	5) International Organisations	-	-
	6) Others	20,26,285	-
		78,05,04,617	**77,24,43,149**
Sch. 14A	**Receipts From Sponsored Projects**		
	Institutional/Conf Hall Charges/ Faculty Cost/Other	9,52,92,780	23,04,24,675
		9,52,92,780	**23,04,24,675**
Sch. 14	**Fees / Subscriptions**		
	1) Entrance Fees		
	2) Annual Fees / Subscriptions		
	14.01.00.00.18 PGDRDM FEE BANK TRANSACTIONS	1,37,75,822	2,13,43,060
	14.01.00.00.01 Subscription to Journals	1,24,860	1,27,944
	14.01.00.00.19 DEC DISTANCE MODE BANK TRANSACTIONS	4,91,226	4,21,951
	3) Seminar / Program fees	-	-
	4) Consultancy Fees	-	-
	5) Others	-	-
	TOTAL	**1,43,91,908**	**2,18,92,955**

Contd...

SCH. NO.	PARTICULARS	31-Mar-24	31-Mar-24
		Rs.	Rs.
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	36,609	13,050
	3) Others	-	-
		36,609	**13,050**
Sch. 17	**Interest Earned**		
	1) On Term Deposits		
	a) With Scheduled Banks		
	14.01.00.00.12 Interest on Short & Long Term Deposits	9,35,98,189	4,32,19,671
	b) With Non-Scheduled Banks	-	-
	c) With Institutions	-	-
	d) Others	-	-
	Interest on Deposits with APSEB	-	-
	2) On Savings Accounts		
	a) With Scheduled Banks		
	14.01.01.00.04 Interest on SB Accounts	1,38,87,170	9,98,281
	14.04.00.00.06 Interest on SB Accounts - NERC	18,05,797	6,84,890
	14.05.00.00.02 Interest On SB Accounts - Delhi	2,47,310	2,56,898
	b) With Non-Scheduled Banks	-	-
	c) With Post Office Savings Accounts	-	-
	d) Others	-	-
	14.01.00.00.15 Interest on Deposits with APSEB	2,13,881	-
	3) On Loans		
	a) Employees/Staff		
	14.05.00.00.01 Interest On Staff Loans -Delhi	-	3,41,098
	b) Others		
	14.01.01.00.01 Interest on Loans and Advances	1,19,321	6,87,613
	4) Interest on Debtors and Other Receivables	-	-
		10,98,71,668	**4,61,88,451**

Contd...

SCH. NO.	PARTICULARS	31-Mar-24	31-Mar-24
		Rs.	Rs.
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		
	3) Fees for Miscellaneous Services		
	14.01.00.00.03 Staff Bus Charges (Erragadda)	3,61,689	4,16,409
	14.01.00.00.03 Staff Bus User Charges (SEC-BAD)	6,44,416	7,43,371
	14.01.00.00.04 Hire of NIRDPR Vehicles	-	1,164
	14.01.00.00.09 RTP Receipts	23,17,621	14,81,168
	14.01.00.00.20 SPORTS COMPLEX RECOVERIES	52,812	40,665
	N0006 RTP Production Activities Receipts	-	2,67,300
	14.04.00.01.01 Hostel Receipts NERC	15,00,881	10,01,406
	14.01.00.00.27 Health Club (Receipts)	82,841	-
	4) Miscellaneous Income		
	14.01.00.00.05 Sale of Tender Forms	-	14,093
	14.01.00.00.10 Sale Of Scrap	10,30,021	6,266
	14.01.00.00.25 Garage Charges	21,175	13,810
	14.01.02.00.08 - Garbage Collection Charges (Receipt)	56,270	61,957
	14.02 LICENSE FEES		
	14.02.00.00.01-Regular Staff Lic Fee	17,56,627	19,07,577
	14.02.00.00.02 - Proj Staff & CPGS Stds Lic Fee	31,46,258	18,90,044
	14.02.00.00.03 - Contractors, Vendors & SBI Lic Fee	6,16,473	9,45,165
	14.02.00.00.04 SBI License and Other Fees	1,74,288	-
	N0006 Lease of Janakpuri Building to NRLM MoRD	1,43,71,500	1,43,71,500
	N0006 Lease of IHC Office Space to MoRD	4,06,98,432	
	14.03 MISC RECEIPTS		
	14.01.00.00.07 RTI RECEIPTS	712	396
	14.01.00.00.26 - APPLICATION FEE - Receipts	3,94,284	3,74,716
	14.03.00.00.02 - Miscellaneous Receipts	-33,43,082	1,68,16,191
	N0006 N-Miscellaneous Receipts	3,46,286	16,06,017
	N0006 Receipts from Project for Office Space Maintenance	64,39,500	43,29,202
	N0006 Refund From SIRDs/ETCs/Other Agencies	5,274	-
	14.04 GUWAHATI RECEIPTS		
	14.04.00.00.03 Receipts from Venue Programs - NERC	2,89,274	89,98,279
	14.04.00.00.04 License Fee - NERC	4,18,868	4,08,900
	14.04.00.00.05 Misc. Receipts - NERC	39,772	18,37,990
	14.04.00.00.07 - Sponsored Training - NERC	30,69,732	-
	14.04.00.01.02 Rent of Building - NERC	2,90,160	-
	14.05 DELHI RECEIPTS		
	14.05.00.00.03 - Gratuity Con - Oth Inst	-	9,048
	14.05.00.00.04- Leave Salary Con - Oth Inst	-	13,535
	14.05.00.00.05 MISC RECEIPTS DELHI	7,600	79,826
	Depreciation for the year -2022-2023 - Deferred Revenue-	2,86,15,057	3,23,35,525
	7 CPC arrears -30% met from IGR	-12,35,560	-40,72,861
	Prior Period Income	4,23,81,857	
		14,45,51,038	**8,58,98,659**

Contd...

SCH. NO.	PARTICULARS	31-Mar-24	31-Mar-24
		Rs.	Rs.
Sch. 19	**Increase / (Decrease) in stock of finished goods and work in progress**		
	a) Closing Stock	33,89,764	23,17,090
	- Finished Goods		
	- Work in Progress		
	b) Less : Opening Stock	23,17,090	24,22,967
	- Finished Goods		
	- Work in Progress		
	Net Increase / (Decrease) (a-b)	**10,72,674**	**-1,05,877**
Sch. 20	**Establishment Expenses**		
	a) Salaries and Wages		
	01 Salary of Institute		
	01.01. Hyderabad	29,98,50,455	28,80,27,925
	01.02. NERC - Guwahati	4,93,92,658	4,24,88,055
	01.03. Delhi	-	4,64,22,634
	b) Allowances and Bonus		
	c) Contribution to Provident Fund		
	i) Hyderabad	3,21,63,278	1,98,32,715
	ii) NERC- Guwahati		
	iii) Delhi	49,243	4,44,402
	d) Contribution to Other Fund		
	e) Staff Welfare Expenses		
	03 Medical		
	03.01. Hyderabad	90,04,465	76,95,359
	03.02. NERC- Guwahati	14,51,968	12,04,250
	03.03. Delhi	1,01,919	5,22,651
	f) Expenses on Employees Retirement and Terminal		
	i) Hyderabad	19,10,55,903	17,87,54,823
	ii) NERC- Guwahati	90,86,379	1,56,31,693
	iii) Delhi	-	1,37,17,804
	g) Others		
	i) Leave Salary and Pension Contribution	17,03,955	56,91,814
	ii) Actuarial Differences		
	a) Gratuity	-	-
	b) Leave Encashment	-	-
	c) Pension	-	-
	07.Other Administrative Expenses		
	07.01. Hyderabad	10,82,98,132	9,36,14,645
	07.02. NERC - Guwahati	1,36,66,621	74,57,201
	07.03. Delhi	1,53,24,955	1,46,97,682
		73,11,49,931	**73,62,03,653**
Sch.21	**Other Administrative Expenses etc.**		
	a) Repairs and Maintenance		
	08. Maintenance Expenses		
	08.01. Hyderabad	18,98,862	24,16,041
	08.02. NERC - Guwahati	-	-
	08.03. Delhi	-	-
	b) Travelling and Conveyance expenses		
	04 Travelling Expenses		
	04.01. Hyderabad	46,20,123	49,17,744

Contd...

SCH. NO.	PARTICULARS	31-Mar-24	31-Mar-24
		Rs.	Rs.
	04.02. NERC - Guwahati	5,42,722	8,28,851
	04.03. Delhi	6,60,735	55,063
	C) Others		
	05 Training & Research		
	05.01. to 05.09 Hyderabad	3,87,00,196	2,43,42,742
	05.10. NERC - Guwahati	37,72,454	30,51,463
	05.11. Delhi	3,31,732	12,78,603
	05.12 Faculty Development Scheme	3,46,062	1,16,745
	S2075 12 Scholarships to Students	88,242	
	S2075 7 Stationery & Telephone Charges	24,960	
	TOTAL	**5,09,86,088**	**3,70,07,252**
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	2,86,15,057	3,23,35,525
	TOTAL	**2,86,15,057**	**3,23,35,525**

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ			
SCHEDULES FORMING PART OF BALANCE SHEET			
FOR THE YEAR ENDED 31 MARCH 2024			
S.NO.	**Group Description**	**MARCH 31, 2024 (RS.)**	**MARCH 31, 2023 (RS.)**
Schedule	**(L 3) SPECIFIC GRANTS FOR PROJECTS**		
	CGARD PROJECTS		
1	15.01.03.01.07 S1612 Est of CGARD at Madagascar	25,47,807	24,80,646
2	15.01.03.01.11 CC Roads 3rd Party Eval on Quality	68,67,345	66,86,319
3	15.01.03.01.12 Spec Library Gen & Compn in AP (SAC ISRO)	-95,057	-95,057
4	15.01.03.01.13 APIB Proj Uttkand for Tehri Garwal	56,67,319	77,60,938
5	15.01.03.01.14 Geo Infomatic in Rur Raod Pros PMGSY	89,95,880	87,58,746
6	15.01.03.01.17 Consult Rural Roads SFA & PMGSY II	45,30,163	44,10,746
7	15.01.03.01.31 Estt of CIRDAP ICT Centre at Dhaka	51,75,787	50,39,352
8	15.01.03.01.33 CGARD Project Management Charges	-1,983	-
9	15.01.03.01.40 - 2 Day Workshop on PMKSY (CGARD)	2,19,041	2,13,267
10	15.01.03.01.44 Geo Implementation in MGNREGA	2,24,12,645	2,19,72,135
11	15.01.03.01.45 EPRIS - ISRO Project	8,87,956	8,64,550
12	15.01.03.03.67 National Geo Prof. Scheme Fin. Asst.	-44,502	-44,502
13	15.01.03.03.87 Dev of App Infr P&M MGNRE Sptial	-1,31,633	-1,31,633
14	C1721 Assmt & Change Detection by Spatial Tech	1,53,895	1,49,838
	Total of Negatives to Be considered as Current Assets	**-2,73,175**	**-2,71,192**
	Total of Positives to be Considered as Current Liabilities	**5,74,57,838**	**5,83,36,538**
	Sub Total	**5,71,84,663**	**5,80,65,346**
	DDU GKY PROJECTS		
15	DDU GKY -SGSY SPECIAL PROJECTS	4,28,92,297	-
16	15.01.03.02.01 DDUGKY INTEREST ON FDs	1,32,40,031	1,53,62,162
17	15.01.03.02.02 SGSY BPL Youth Hoshangabad-MP-AISECT	50	50
18	15.01.03.02.03 NRO-DDUGKY	-	-1,04,02,753
19	15.01.03.02.04 - Core Edu & Tech Ltd(SGSY)	15,87,244	15,87,244
20	15.01.03.02.07 - Rashtriya Saksharatha Mission(JH)	6,983	6,983
21	15.01.03.03.66 Appointment of Constls for IEC Divis	-1,64,325	-1,64,325
22	DDUGKY - Interest on Govt Securities	1,80,74,300	-
23	DDUGKY - Zero Coupon Interest	5,85,876	-
24	S0221 Development of ERP for RSETIs Under RUDSETI	34,59,248	35,37,706
25	S2163 Town School Edu Initiatives	-	-
26	S2309 Premier Shield Pvt Ltd (SGSY-II SP)	-	1,13,78,937
27	S2336 Eagle Hunter Solutions	47,021	47,021
28	S2341 CHECKMATE SERVICES PVT LTD	-	-
29	S2369 Mass Infotech Society (SGSY)	-	-
30	S2382-INDIA CAN EDU. PVT LTD(SGSY/ASDP)	1,46,52,868	2,22,96,724
31	S2421-IKYA HUMAN CAPITAL SOLUTIONS LIMITED(SGSY)(HR	-7,735	-7,735
32	S2521-NIIT YUVAJYOTHI LTD-ASSAM	-3,123	-3,123
	Total of Negatives to Be considered as Current Assets	**-1,75,183**	**-1,05,77,936**
	Total of Positives to be Considered as Current Liabilities	**9,45,45,918**	**5,42,16,827**
	Sub Total	**9,43,70,736**	**4,36,38,892**

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S.NO.	Group Description	MARCH 31, 2024 (RS.)	MARCH 31, 2023 (RS.)
	GENERAL		
33	S1603 MGMT OF WATER RESOURCES IN OVER EXPL. AREAS	-18,123	-18,123
34	15.01.01.03.03.01 UNICEF Instt Mech for Strat Comm	-	-
35	15.01.01.03.03.02 -Saansad Adarsh Gram Yojana (SAGY)	-	1,98,664
36	C0121 Nutrition, Child Protection, WASH and Health Workplans	11,29,986	30,66,246
37	C0122 Mobile Application Bhuvan PMJVK Fro Geo-Tag	2,93,605	2,89,633
38	C0221 To Conduct 3rd Party Audit in 14 Websites	-930	-930
39	C0222 RGNIYD	-2,474	8,71,485
40	C0321 Integrating Emergency Response into Village Perspective	-96,768	14,53,983
41	C0322 ICRISAT Watershed Impact Study	3,57,647	4,32,209
42	C0421 SKILLING LIVELIHOOD & FINANCIAL INCLUSION	6,81,515	3,52,265
43	P0033 P-ACTION RESEARCH PROJECT	1,24,118	1,20,846
44	S0521 India@75 Azadi Ka Amrit Mahostav	-50,327	-50,327
45	S0621 Audit on pilot basis for the schemes of NSAP	4,49,427	4,37,580
46	S0721 Workshop on RS&GIS Application	-19,838	-18,988
47	S0821 PEST MANAGEMENT COURSE	16,00,897	11,82,933
48	S0921 Key Resource Centres (KRC) for Capacity Building for (JJM)	6,51,663	2,48,453
49	S0922Geo-MGNREGA Activities Phase-II	64,22,132	1,19,11,585
50	S1021 GIS & Remote Sensing Technology	-1,74,230	-1,71,280
51	S1121 Status, Processes, Problems in Preparation of (GPDP)	10,04,618	17,69,789
52	S1221 GIS Application in Irrigation System	2,13,675	21,485
53	S1222 WDC-PMKSY 2.0	-1,07,910	44,95,241
54	S1321 Exposure Visit Best Practices of RD	7,71,322	7,50,990
55	S1421 sub-component Social Audit of the scheme I-MESA	43,57,379	-21,20,020
56	S1422 Trg Study Tour of Officer of Bihar Admn Servi	1,12,754	-3,22,070
57	S1522 DPRs for New Generation Watershed Projects	2,46,293	2,61,866
58	S1523 Orientation on DDU-GKY Programme for Manipur SRLM Block Level Officers	17,31,107	-
59	S1608 Transforming India Through PRIs by E-Enableme	-47,12,135	2,04,11,335
60	S1622 An Assessment of YSR Pension Kanuka	13,60,310	7,19,418
61	S1810-Internal Auit- CIARD	-30,30,622	10,12,082
62	S2233 NRO-DDUGKY MoRD	-	-7,42,566
63	S2722 Exposure visit of elected Representatives of PRI	-6,62,679	-6,62,679
64	S2822 E-DPR for WDC-PMKSY 2.0	8,78,427	
65	S3022 Exposure Visit of the Elected Representatives of the PRIs of Jammu and Kashmir	1,93,214	3,59,445
66	15.01.03.03.03 PSIG Pr by SIDBI Ease of Accs by MSE	3,738	3,639
67	15.01.03.03.04 Prop Writing for UBA Vill IIT Delhi	-9,91,180	4,29,614
68	15.01.03.03.05 AE Certification Prog Syngenta Found	5,63,843	5,48,980

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S.NO.	Group Description	MARCH 31, 2024 (RS.)	MARCH 31, 2023 (RS.)
69	15.01.03.03.14 Strategic Comm. AP,TS,KARN UNICEF	-1,51,854	-1,51,854
70	15.01.03.03.20 NMDC CSR Programme	-19,16,455	-19,16,455
71	15.01.03.03.22 Rashtriya Poshan - CHRD	17,49,880	17,03,752
72	15.01.03.03.24 UBAA Planning VC Adopted by Insts	2,31,968	6,68,754
73	15.01.03.03.26 - 3rd Prt Eval of CSR Intiatvs of GMRV Foun	1,26,135	1,22,810
74	15.01.03.03.28 CSR Awareness on Sani Napkn TS (BDL)	1,55,811	1,55,811
75	15.01.03.03.30-SHG BC Pathways Project	-21,629	-21,629
76	15.01.03.03.32 RSA for FPO/POPI in AP- NABARD	70,98,959	69,11,828
77	15.01.03.03.34 Establishing CRC- CGS at NIRDPR	-51,804	-51,804
78	15.01.03.03.35 Ntnl Conf on Chld Frndly GP thrgh GPDP Gwalior	1,18,926	1,15,791
79	15.01.03.03.36 Breaking of Malnutrn, Fd Sct- CAS	9,00,703	8,76,960
80	15.01.03.03.37 AR for Sust Devp GPDP 10 Clusters AP	5,71,550	5,56,484
81	15.01.03.03.38 Labr Prodctvty - CWE - Univ of Reading	17,68,087	17,21,480
82	15.01.03.03.43 MSME Entrepreneurship Skill 2.35 Crs	-44,899	-
83	15.01.03.03.44 Panchayat Entp Suite (PES) Applicatn	10,02,704	9,76,273
84	15.01.03.03.46 GPDP Impact on Pancht Servc Delivery	7,78,166	1,40,964
85	15.01.03.03.48 Perationalising India Pancht IPKP	1,03,43,349	1,00,63,256
86	15.01.03.03.50 Trg of Elct Women PRIs in Jharkand	43,00,596	41,87,231
87	15.01.03.03.54 Integrated Action Plan Govt of Odi	-19,900	-19,900
88	15.01.03.03.56 RTP Projects	-1,61,07,601	-1,74,46,201
89	15.01.03.03.57 STP to IPRPs & Auditors (NRLM)	9,74,138	9,48,459
90	15.01.03.03.58 NRLM - CGSRLM	12,15,732	11,83,685
91	15.01.03.03.59 Capacity Building and Training CB&T	-49,646	-49,646
92	15.01.03.03.61 Publish of HB on PR Statistics	16,62,737	16,18,907
93	15.01.03.03.62 Director Dept of Women Child Welf	2,12,882	2,07,270
94	15.01.03.03.69 National Food Sec Act -2013 AP KN	1,69,240	1,64,778
95	15.01.03.03.70 MGNREGA Res. Studs in AP	7,00,081	6,81,626
96	15.01.03.03.71 Induction & Immersion for Jrkd JSLPS	28,52,118	27,76,935
97	15.01.03.03.72 CP on Int Aud of Rd on 10, 29-10-18	-3,170	-
98	15.01.03.03.76 Time & Work - Study for PR Functries	-1,030	-1,030
99	15.01.03.03.77- 3rd ToT on Bio-Divrsty Governance	-0	-0
100	15.01.03.03.78 CUM Stdy Vist to Raj & AP - MGNREGA	11,92,842	11,61,398
101	15.01.03.03.81 Condct of Pilot Scl Aud for Schs Under NSAP in 5 Sts	-46,981	-46,981
102	15.01.03.03.82 Water Reso. Mgmt. in Sus. Devp.	-19,08,700	-19,08,700
103	15.01.03.03.83 Expo Vst for Elct Women Repr of Trip	10,41,131	10,13,687

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S.NO.	Group Description	MARCH 31, 2024 (RS.)	MARCH 31, 2023 (RS.)
104	15.01.03.03.84 CB & Handhldg of PR in Preprtn of GPDP	5,76,491	5,61,295
105	15.01.03.03.90- ODF Sustainability Swachh Bharat Miss	9,86,671	9,60,662
106	15.01.03.03.92 PVTG Staff 6 Days Trg Prog	1,21,422	1,18,221
107	15.01.03.03.93 CB Certificate Course in SLACC	-0	-0
108	C0420 STP Skill Livelihood & Fin Inclusions-CICTAB	49,378	48,077
109	C0422 CAPACITY BUILDING OF PRIs AS NUTRITION ADVOCA	44,28,879	-
110	C0520 Inclusive Growth in Agri FPOs - CICTAB	-1,71,110	2,42,633
111	C0522 AWARNESS CREATION AND SUPPLYING SANITARY NAP	-10,74,045	69,36,867
112	C0620 Impact Evaluation Study of Farmer Producer Orgns of NABARD in AP	4,72,759	4,60,297
113	C1802 Grantee Partners of APPI Workshop (CSR/PPP)	-93,200	-
114	S0124-STUDY ON LOW PARICIPATION IN GS ACROSS ST UT	11,96,669	-
115	S0223 Natural Farming for tribal farmers	-1,83,260	-
116	S0224 Trg of Trainer for KVIC Employees	9,02,482	-
117	S0321 Evaluation of the Media & Publicity and 'Action Research & Research Studies	-6,57,185	-6,57,185
118	S0323 SHG Credit Utilization and cash flows of the SHGs - CPME	30,217	-
119	S0421 STP Enhancing Capabilities of Panchayat Ladak	46,40,572	45,18,246
120	S0623-CNRMCCDM-ODISHA-Dept Fishers STP	-12,60,047	-
121	S0720 AV Lab & AV Studio	1,32,46,878	9,46,778
122	S0723 Induction Trg Prog Cum Exposure Visit	10,38,194	-
123	S0820 - CPGS - Innovation in Resilient Climate Chan	1,19,297	1,16,152
124	S0822- AGEY STUDY	6,95,684	6,79,952
125	S0823 Workshop -Cum-Training Prog (PM-AJAY)	3,04,451	-
126	S0920 Imple Of PESA in MP & Modules	-63,025	-63,025
127	S1020 Establishment of CIRDAP Center in NIRDPR	10,83,285	10,54,729
128	S-1022 Research Study on MKSP	9,09,135	8,85,170
129	S1120 INTL E-TRG PRG ON NATURAL RESOURCE & CLIMATE	50,651	49,316
130	S1123 Kaushal Bharat Training Cum Hand Holding Sess	-1,983	-
131	S1220 STP for DDC Members of J&K Mar 2021 CPR	-29,890	-29,890
132	S1220 Two Day Trg Prom for J&K,UT at Jammu	-7,615	-7,615
133	S1223 Poverty on Inequality Estimation	1,261	-
134	S1322 Inspiring Minds for DIsaster Risk Reduction	-2,37,431	-2,33,241
135	S1323 STP on IEC Activities - SBM-G - CRIE	21,821	-
136	S1423 Jharkhand Block Parmukh Exposure visit	-8,90,769	-
137	S1605 CHRD Trg Prog on Unnat Bharat	-69,423	-69,423
138	S1723 Study on Devolution of 3Fs to PRIs Uttarakhan	8,27,056	-
139	S1823(A) Local Government Authority of the Republic of Maldives batch-III	5,94,089	-
140	S1825 Con -Cum-Guidance Centre-Vaishali-CAPART	-2,63,559	5,86,828
141	S1832 Workshop on Drug Abuse & Prevention	19,189	18,683
142	S1833 Trg. Exposure Visit of ERs of Uttarakhand	48,64,211	47,35,989
143	S1901 Exp Visit - PRIs of Kerala - DLG -KILA	5,484	2,13,661

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S.NO.	Group Description	MARCH 31, 2024 (RS.)	MARCH 31, 2023 (RS.)
144	S1902 SLACC-LTSA to Rural Livelihood Division-MoRD	0	0
145	S1904 Impact Study on Prog of UPASaC -CFIE	5,20,545	5,06,823
146	S1906 APRIGP Documentation-APRI-WD&CW - CHRD	85,753	83,492
147	S1907 Exp & CB for Newly Elected Sarpanches of Leh	-18,14,456	-18,14,456
148	S1908 Sens. Prog. GPDP for Mysore ZP Elec. Repr of Karnataka	4,33,304	4,21,882
149	S1909 Estt of NPMU at MoPR under RGSA	2,40,031	1,94,574
150	S1910 STP MP Mid Career Admin Officers -CGGPA	-61,917	-
151	S1911 Exp Visit Newly Recruited Staff PSRLM-NRLM	8,60,162	8,60,162
152	S1913 AR Sus Devpt. GPDP in 133 GPs of Jharkhand	42,55,881	41,43,695
153	S1914 ODF Sus Mgmt of Solid & Liquid Waste -MP	5,93,360	5,77,719
154	S1915 IMPRESS - Performance of NSA in Maha and TS	3,43,402	5,56,762
155	S1916 Eval on UBA- MHRD- CPME	36,16,123	38,60,689
156	S1917 STP to SPM DPM BPM YPs of CGSRLM-NRLM	26,38,813	25,69,254
157	S1920 STP for EDs of Zimbabwe -Rural Tech Mar 2020	-25,636	-25,636
158	S1921 Trng cum Expt for ZP Chairpersons and Vice-Chairperson of Uttarakhand	3,72,031	3,62,224
159	S1922 STP PRIs - Thrissur - KILA - Feb 2020	2,79,913	3,33,006
160	S1923 Training cum Exposure visit for BDCs Chairpersons of Ladakh	3,25,270	3,25,270
161	S2022 Supply of Fish Seed Counting Machine to Fisheries Department	-53,904	7,54,750
162	S2023 Training programme on Leaf Plates and Cups making	2,937	-
163	S2025 Integrating Cooperative Institutions for Su	-4,15,091	-
164	S2026 Leadership Development for Local Elected Representatives	39,685	-
165	S2030 Domain Competency Related Trg on MGNREGA	15,16,542	-
166	S2032 Trg Prog on Role of Cooperative Institutions	-3,69,402	-
167	S2034 Geospatial Technologies WDC-PMKSY2.0	5,11,500	-
168	S2035 Creating Awareness on Drug Abuse Prevention	8,90,990	-
169	S2122 Trg of Postal Staff - NREGA (CWEPA)	4,65,375	4,21,009
170	S2239-CIRDAP TRNG PROG- 2022-23	-1,23,834	-1,23,834
171	S2300 Trg Module for PESA (CESD)	-3,965	-
172	S2324 AP SSA RVM DISE 5% Sample Check - CESD	-3,965	-
173	S2362 Capacity Bldg -Gram Panchayat-(CESD)	-29,269	-
174	S2428-Kerala Inst of Local Admn (KILA)	5,08,359	5,11,211
175	S2516 220 Tng Prog for Trng and Mgt of IAY	1,20,50,939	1,17,31,256
176	S2523 GOALS	4,35,068	4,35,068
177	S2527 SAGY (Exp From Gen A/c)	-97,745	-
178	S2541 Rurban Mission (SPMRM)	9,89,928	10,91,121
179	S2589 Management of Water Resource in Explt	-2,51,864	-2,51,864
180	S2822 Application Customization, Technical Support	-	-22,350

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S.NO.	Group Description	MARCH 31, 2024 (RS.)	MARCH 31, 2023 (RS.)
181	S2822 Receipts	-	9,00,777
182	S2922 Various Aspects of Watershed Development Components under WDC-PMKSY 2.0	1,54,842	1,50,760
183	S3122 Conducting audit on websites of MoRD	9,51,110	9,18,680
184	S3222 Learning-cum-Exposure visit of Officers of Registration Department	1,94,618	-3,99,226
185	S3422 Digitalization & Utilization of Land Records for Revenue officers	-8,21,486	-15,92,831
186	S3522 Poverty-fee and Enhanced Livelihoods Gram Panchayats	-38,866	-38,866
187	S3622 Training-cum-Exposure visit of BRDO	-1,35,577	-8,19,857
188	S3722 State Resource Team of Jharkhand on People's Plan Campaign-2022	4,67,124	4,54,810
189	S3822 Assessment of WASH portfolio (PSBs)	-50,495	6,01,256
190	S3922 E-Governance Appl for WDC-PMKSY 2.0	1,19,080	1,15,941
191	S4022 study on evaluation of MGNREGS assets	-24,66,800	-35,90,919
192	S4322 A handbook on Service Level Benchmarks	-2,500	-250
193	S4422 QGIS App in Watershed Development	2,76,101	3,32,612
194	S4522 STP on Strengning to Federalism - SIDART, Jai	2,27,490	2,21,493
195	S4722 Exposure cum Training on Capacity Building ODF Plus	-76,857	2,575
196	S4822 Swachh Bharat Mission – G Phase – II	-	-9,192
197	S4922 PRI functionaries and NRLM officials on Health	-19,65,324	-16,53,906
198	S5022 Capacity Building Clientele Maldives at NIRD	-5,01,552	-6,60,169
199	S5122 organising Training Programme on Vermi Compost and Bio-fertilizers from 05-07 September, 2022	98,945	96,337
200	S5222 Exposure Visit of PRIs Jammu & Kashminr	25,94,996	25,26,591
201	S5322 Centre for Research in Schemes and Programmes (CRISP)	2,896	2,896
202	S5422 Intl Trg NRM & Climate Change AARDO Jan 2023	-6,10,305	-5,21,670
203	S5622 Neem Powder & Micro Nutrient	-13,35,826	2,51,174
204	S5722 ITDA Mannaur on Natural Farming	19,691	-2,77,531
205	S5822 Short-Term Cooperative Credit Structure (STCCS)	-64,828	-
206	S5922 Beneficiry Survey,IAAD	-90,467	-
207	S6022 Deprived Sections and Reachability of RD Schemes	-17,079	-
208	S6122 Watershed and Springshed Management PMKSY	1,84,11,625	3,16,57,237
209	S6222- Mideterm Evaluation Study of Project UNNATI	14,83,414	20,18,094
210	15.01.03.03.41 UNDP old Project	-9,17,637	-9,17,637
211	15.01.03.03.45 - UNDP-13	36,41,064	36,41,064
212	Inoperative Earmarked Funds	18,10,48,187	18,08,36,120
213	P0006(A)- International Trng Prog-2022-23	10,78,927	29,53,050
214	P0006 P-SPONSORED RESEARCH PROJ - NERC	6,70,230	6,70,230
215	P0006 P-SPONSORED TRNG PRG (PAYMENTS) - NERC	96,30,128	96,30,128
216	SARAS- IITF 2021 - NEW DELHI	-95,240	-95,240
	Total of Negatives to Be considered as Current Assets	**-4,76,35,312**	**-3,95,96,996**
	Total of Positives to be Considered as Current Liabilities	**35,25,48,009**	**38,01,63,253**
	Sub Total	**30,49,12,696**	**34,05,66,257**

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S.NO.	Group Description	MARCH 31, 2024 (RS.)	MARCH 31, 2023 (RS.)
	Project Bank A/C		
1	CADAP S2035 Creating Awareness on Drug Abuse Preve	-	-
2	DAP-NAPDDR S2033	-	-
3	DDU GKY	64,27,030	461,18,265
4	MGNREGA	42,24,94,512	53,49,71,564
5	MKSP	1,01,54,092	97,88,018
6	NRLM RC	2,11,46,844	1,59,54,540
7	NRO-DDUGKY (S2233) MoRD	1,24,39,230	-
8	PFMS0923 NITI AYOG	-6,37,944	-
9	PFMS3617 S0520 250 model GP Clusters	71,67,265	-41,58,022
10	PFMS3825	10,057	10,057
11	PFMS796	3,83,144	3,83,144
12	PFMS9179	11,762	11,762
13	RSETI-NIRDPR	65,14,146	68,49,410
14	SAGY -Saansad Adarsh Gram Yojana	-12,40,835	-
15	SoEPR - CPR	4,52,08,293	-
16	UN WOMEN	28,765	28,765
	Total of Negatives to Be considered as Current Assets	**-18,78,779**	**-41,58,022**
	Total of Positives to be Considered as Current Liabilities	**53,19,85,139**	**61,41,15,525**
	Sub Total	**53,01,06,360**	**60,99,57,503**
	Grand Total	**98,65,74,455**	**1,05,22,27,997**
	(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	-12,04,822
7	China Malaysia Exposure Visit by Assam-RC	-16,65,212	-16,65,212
8	CON-Agriculture Planning-Arunachal-Rc	18,86,250	18,86,250
9	Con-Assam-SRLM-Home Stay Trg-RC	3,80,252	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	16,81,567
13	Con-CAMPA PROJ-RC	-1,30,175	-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

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S.NO.	Group Description	MARCH 31, 2024 (RS.)	MARCH 31, 2023 (RS.)
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	28,647	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	-29,58,201
27	Con - NRLM RC NERC Project	39,24,971	86,80,552
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	-13,81,660	-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	-4,54,031
36	Con - Study - MGNREGS - P&RD Assam - RC	1,42,724	1,42,724
37	Con-Time & Motion Study Nagaland	6,58,810	6,58,810
38	CON - TIME & MOTION STUDY- TMS ARUNACHAL-RC	22,98,222	24,63,457
39	Con-Trng Under Gender Budgeting GOI	5,59,971	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	1,28,073
54	NFDB-Beel Fish Trng-RC	1,14,783	1,14,783
55	NFDB-Pisciculturedev in Kathora-Nalhari-RC	31,171	31,171
56	Rain Water Harvesting-RC	-1,115	-1,115
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	**-1,14,71,192**	**-1,18,69,214**
	Total of Positives to be Considered as Current Liabilities	**3,48,78,552**	**3,98,80,430**
	Grand Total	**2,34,07,360**	**2,80,11,216**

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S.NO.	Group Description	MARCH 31, 2024 (RS.)	MARCH 31, 2023 (RS.)
Schedule	**(L5) CONSULTANCY LIABILITIES**		
1	Miscellaneous Receipts-NERC	3,80,060	3,80,088
2	25% Int. on Inv-Benevolent Fund	-	13,20,320
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	**1,79,37,564**	**1,93,01,733**
Schedule	**(L6) LIABILITIES & PROVISIONS**		
	HO -HYDERABAD		
1	15.01.02.04.03 - INCOME TAX (CONT)-94J-0.5%	3,128	3,128
2	15.01.02.04.03 - INCOME TAX (CONT)-94J-10%	10,86,641	-7,30,131
3	15.01.02.04.03- Income Tax Contractors - 94C - 2%	-85,146	1,09,860
4	15.01.02.04.04 - TDS Salaries 92B	2,85,259	-4,99,146
5	Section - 94Q 0.1%	4,868	-
6	TCS On Sale of Scrap- 1%	8,083	-
7	15.01.02.04.03 TDS Rent - 94I - 10%	20,000	-
8	15.01.02.04.05 - SALES TAX / VAT	1,54,109	1,54,109
9	15.01.02.04.06 - SEIGNERAGE	8,525	8,512
10	15.01.02.04.07 Monitoring Charges From DDUGKY	-3,54,73,908	90,23,570
11	15.01.02.04.08 - Un-Classified RTGS Receipts	3,57,18,837	3,77,00,525
12	15.01.02.04.10 - GST Remittance	25,284	25,284
13	15.01.02.04.11 TDS Under GST	3,27,743	1,40,608
14	15.01.02.04.12 Labour CESS	95,420	59,846
15	15.01.02.04.14 - OUTSTANDING LIABILITIES	68,49,519	2,25,97,322
16	Community Hall Caution Deposit	3,000	-
17	GST Payable Account	5,32,327	1,00,557
18	Projects Withheld Amount	1,66,82,230	1,76,30,048
19	Reimbursement Exp Payable	2,07,822	24,82,572
20	S0010 S-SECURITY DEPOSITS	18,10,674	29,53,712
21	S0011 S-EARNEST MONEY DEPOSITS	7,93,718	8,43,363
22	S0022 S -Staff Quarter Rent Deposit	3,39,080	2,40,944
23	S0423 CICT Revenue From Career Portal Appl Fee	7,68,999	3,74,715
24	S2119 R-SETI (RTP)	46,08,317	55,81,059
25	S2233 - GENERAL Investment (Long Term)	17,31,40,000	17,31,40,000
26	Surcharge on It @10%	318	-
27	Vendor Amounts Withheld by NIRDPR	12,93,420	7,25,331
28	Vendor GST Withheld	14,55,109	4,50,176
29	Withheld Plan Capital Solar - Premier Energies Ltd	4,46,505	4,46,505
24	PAYABLE ACADEMIC DEPUTATION SALARIES (A)	74,11,907	1,37,864

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S.NO.	Group Description	MARCH 31, 2024 (RS.)	MARCH 31, 2023 (RS.)
25	PAYABLE ACADEMIC REGULAR SALARIES (A)	82,24,383	51,44,698
26	PAYABLE NON ACADEMIC DEPUTATION SALARIES (A)	6,42,808	6,33,915
27	PAYABLE NON ACADEMIC DEPUTATION SALARIES (B)	11,62,937	1,27,134
28	PAYABLE NON ACADEMIC REGULAR SALARIES (A)	10,89,878	24,01,517
29	PAYABLE NON ACADEMIC REGULAR SALARIES (B)	52,83,519	21,09,797
30	PAYABLE NON ACADEMIC REGULAR SALARIES (C)	51,42,696	39,21,205
31	PAYABLE NON ACADEMIC REGULAR SALARIES C (RC)	32,73,705	19,33,972
32	PAYABLE PROJECT STAFF SALARIES	569	319
33	PENSION PAYABLE	1,25,16,188	1,02,56,412
34	REMITTANCE OF CPF DELHI/CGC	3,75,793	7,76,176
35	REMITTANCE OF NPS/LIP DELHI/CGC	-	1,03,962
36	REMITTANCE TO NIRDPR PF ACCOUNT	-59,691	-59,691
37	TDS Under GST Payable	9,027	-
38	NORTH EAST CENTRE FOR TECH APPLN AND REACH	105,29,747	-
39	Gratuity With Held Amount	3,00,000	-
40	15.01.02.02.15 Honorarium to Guest Speakers	-45,750	-
41	INCOME TAX - 94J 10%	61,441	-
	NERC - GUWAHATI		
42	15.02.02.04.01 - SECURITY DEPOSITS - NERC	6,83,266	8,62,411
43	15.02.02.04.02 - EARNEST MONEY DEPOSITS - NERC	4,17,619	4,85,679
44	15.02.02.04.04 Trf B/w NERC GEN AC and NERC CON AC	-48,12,039	1,00,00,000
45	NERC-NRLM-TAX, GST & Other Dues	69,081	-
46	NERC Staff Recoveries	-19,33,473	-
47	NERC Tax, GST & Other Dues	5,34,586	-
48	NERC pay and Pension Payable	46,15,291	
	NIRD - DELHI		
49	15.03.02.01.01 DEPOSIT FROM CONTRACTOR	57,000	57,000
50	15.03.02.01.05-Delhi Branch Suspense	7,17,077	10,78,151
51	DELHI Staff Recoveries	9,12,162	-
	Total of Negatives to Be considered as Current Assets	**-4,24,10,007**	**-12,88,968**
	Total of Positives to be Considered as Current Liabilities	**31,06,99,614**	**31,48,21,957**
	Grand Total	**26,82,89,607**	**31,35,32,989**
	(L7) TRANSIT ACCOUNTS		
1	15.01.02.05.01 - INCOME TAX (SALARIES)	-4,21,079	28,34,101
2	15.01.02.05.02 - LIC Premium Rec of Staff	-16,481	1,58,466
3	15.01.02.05.04 GIS - LIC of India	-1,76,343	-1,63,394
4	15.01.02.05.05 - BENEVOLENT FUND Salaries	15,07,355	-
5	15.01.02.05.06 - PROFESSIONAL TAX	12,094	15,002
6	15.01.02.05.09 -Sports & Recreation Club SRC -NIRD	33,577	14,654
7	15.01.02.05.16 - POSTAL LIFE INSURANCE SCHEME	193	6,905

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S.NO.	Group Description	MARCH 31, 2024 (RS.)	MARCH 31, 2023 (RS.)
8	15.01.02.05.17- Bank Loan by SBI to NIRDPR Staff	2,45,158	10,37,295
9	15.01.02.05.19 - BVBV School Fees Recovery of Staff	-9,550	-9,550
10	15.01.02.05.20 - Sus - CABLE TV CONNECTION	47,691	-
11	15.01.02.05.22 - NERC in R/o Ajit Hazra	-	500
12	15.01.02.05.43 Health Corpus Fund	3,50,550	-
13	15.01.02.05.49 CAO, CAPART, New Delhi	-	1,500
14	15.01.02.05.53 US Admn Govt of Mizoram	4,680	4,680
15	15.01.02.05.59 SV Vet Univ Tirupathi-YV Raman Reddy	-10,232	-10,232
16	15.01.02.05.60 Cent.Univ of Jharkand - Kiran Jalem	-	-
17	15.01.02.05.61 - PAO MoRD - FA	-	20,120
18	15.01.02.05.62 SIRD Bhubaneshwar	-	25,000
19	15.01.02.05.63 GPF Subscription Recovery	-	-
20	15.01.02.05.64 CPF Subscription Recovery	-	-
21	15.01.02.05.65 GPF and CPF Advances Recovery	-	-
22	15.01.02.05.66 NPS Subscription Recovery	-	-
23	15.01.02.05.70 -DDOGAD	-	14,620
24	15.01.02.05.71 Dy PAO WRD - G Uma Devi	-	10,707
25	15.01.02.05.72 PAO HQ DOT New Delhi - M Sankar Ram	-	15,060
26	15.01.02.05.76- MANAGER-RINL-DF-Recov	400	24,303
27	15.01.02.05.67 GST GENERAL Remittance	-14,24,958	-14,24,958
28	15.01.02.05.68 GST DDUGKY Remittance	-	-
29	15.01.02.05.69 Stale Cheques	1,09,590	1,46,370
	Total of Negatives to Be considered as Current Assets	**-20,58,643**	**-16,08,134**
	Total of Positives to be Considered as Current Liabilities	**23,11,288**	**43,29,283**
	Grand Total	**2,52,645**	**27,21,149**
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	2,32,69,718	-1,99,75,401
4	15.01.02.06.05 -TRNF GENERAL & BENEVOLENT FUND	16,66,001	-7,80,131
5	15.01.02.06.06 Transfer Between Gen & GPF A/c	-	-124,98,653
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	-42,96,984	-75,74,901
9	15.01.02.06.35 TA RECOVERIES	43,224	-
10	S2270 Transfer Bet Gen AC Towards Various Bank ACs	-3,000	-3,000
11	Transfer Between Gen & Corpus A/c	-33,856	-33,856
12	Transfer B/w Gen and RSETI Account	-	-
13	Tr. Between PF to UBI - Gen (FD Purpose)	-	2,95,00,000
	Total of Negatives to Be considered as Current Assets	**-53,33,840**	**-4,18,65,942**
	Total of Positives to be Considered as Current Liabilities	**4,12,45,532**	**4,57,66,589**
	Grand Total	**3,59,11,692**	**39,00,647**

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S.NO.	Group Description	MARCH 31, 2024 (RS.)	MARCH 31, 2023 (RS.)
Schedule	**(L8) CONSULTANCY TRANSFER ACCOUNTS**		
1	15.01.02.06.33 Con - Transfer to General Fund	4,16,658	4,16,658
2	15.01.02.06.34 Z0029-CONSULTANCY TRANSFER ACCOUNTS	6,08,788	6,08,788
	TOTAL	**10,25,446**	**10,25,446**
Schedule	**(L9) Interest & Unspent Balance of Grants in Aid - MoRD**		
1	15.01.01.04.01 Plan Grants (Capital)	43,77,86,812	43,77,86,812
2	Grant in Aid - Unspent Balance	1,02,84,068	1,72,69,243
3	Plan Capital Grant Interest Payable to MoRD	1,18,52,628	2,75,63,729
	TOTAL	**45,99,23,508**	**48,26,19,784**
	(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	PFMS-3617 S0520 TA Bills Payable	-	-
23	P V DAYANAND	-	10,000
24	Rajesh Kumar Sinha	-	-
25	Ravindra S Gavali	-	-
26	S1608 TA /Honorarium Bills Payable	-	-17,977
27	Simran Infotech	-	4,85,285
28	SIRD,MANIPUR	-	1,93,500
29	S KISHORE KUMAR	-	2,000
30	S K SATYAPRABHA	-	84,395
31	S Raghu, AD	-	-440
32	Sri Sai Self Help Group	-	29,400

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S.NO.	Group Description	MARCH 31, 2024 (RS.)	MARCH 31, 2023 (RS.)
33	SUBHAS CHANDRA MAHTO	-	12,000
34	S V SUVARCHALA	-	-122
35	Teewave Technologies	-	-30,66,444
36	U HEMANTA KUMAR	-	20,000
37	Uttarakhand social audit, Accountability & Transparency Agency (USAATA)	-	8,68,400
38	Valentina G.	-	100
39	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**
Schedule	**(A4) INVESTMENT IN FDs**		
	General		
1	09.01.01.03.01 FIXED AND SHORT TERM DEPOSITS	1,30,37,73,965	1,44,22,55,331
2	Bank Charges General Fund Investment	-	-16,146
3	09.01.01.05.02 FDs with High Court	42,47,677	-
4	General Fund - IAC Honorarium to Staff	-	-
	Sub Total	**1,30,80,21,642**	**1,44,22,39,185**
	Earmarked Funds		
4	09.01.01.01.02 - BF INVST IN FDs	17,20,88,124	16,00,00,000
5	09.01.01.01.08 General - G-Secs And SDLs Investment	17,31,40,000	17,31,40,000
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	58,99,522	37,92,236
8	09.01.01.01.12 CFIE -FDs	63,22,933	40,64,406
9	09.01.01.01.13 CFIE -G-Secs and SDLs Investment	11,20,00,000	11,20,00,000
10	09.01.01.01.14 Depreciation Reserve Investment G-Secs & SDL	47,46,00,000	47,46,00,000
11	09.01.01.01.15 Sinking Fund -FDs	1,14,56,136	63,47,088
12	09.01.01.01.16 Actuarial Valuation -G-Secs and SDLs	32,10,41,437	32,10,41,437
13	09.01.01.01.17 Actuarial Valuation - FDs	2,40,06,628	1,62,89,926
	09.01.01.01.12 Corpus Fund Investment		
14	09.01.01.01.05 CORPUS GOVT SECs- INVST	4,09,37,07,927	3,84,40,66,327
15	09.01.01.01.07 CORPUS INVST IN FDs AND SDs	51,83,61,232	27,62,00,000
16	Corpus- Accrued Income on INVEST	3,07,07,563	62,73,700
17	09.01.01.01.06 CORPUS GOVT SCEs- ACCR INTEREST	5,88,01,971	-
18	15.01.01.02.05 Corpus Fund Interest Receivable PFC	23,12,500	-
19	Corpus - Zero Coupon INT Receivable	554,16,452	-
	Sub Total	**6,04,78,31,502**	**5,50,23,15,120**
	Grand Total	**7,35,58,53,144**	**6,94,45,54,305**

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S.NO.	Group Description	MARCH 31, 2024 (RS.)	MARCH 31, 2023 (RS.)
	(A5) CURRENT ASSETS		
1	**09.01.01.04 - Current Assets & Advances**		
2	09.01.01.04.03 CLOSING STOCK	33,89,764	23,17,090
3	09.01.01.04.04 ACCRUED INCOME	4,72,02,546	3,71,54,568
4	09.01.01.04.05 PREPAID EXPENSES	9,40,620	15,00,652
5	09.01.01.04.06 T-STAMPS ON HAND	33,297	82,672
6	09.01.01.04.10 Deferred Revenue Exp - Eoffice Mant	40,97,380	40,97,380
7	Cyberoam SOPHOS Firewall Deff Exp 22-23 23-24	-	4,13,000
8	Accrued Interest on Projects and Other Funds	1,87,45,655	1,68,06,312
9	Actuarial Valuation - Accrued Interest	36,18,969	39,32,390
10	AVF Fund - Zero Coupon Interest Receivable	1,39,22,330	-
11	Building Fund - Accrued Interest	57,12,176	49,36,015
12	CRCDB - Accrued Interest	12,59,214	12,46,432
13	CRCDB - Zero Coupon Interest Receivable	48,57,008	-
14	DDUGKY - Accrued Interest	53,76,634	18,63,667
15	DDUGKY - Zero Coupon Interest Receivable	5,85,876	-
16	Sinking/Depreciation Fund-Accrued Interest	42,57,043	51,72,389
17	Sinking Fund- Zero Coupon INT Receivable	2,05,81,574	-
18	SRSC - Accrued Interest	11,27,782	11,62,966
19	SRSC - Zero Coupon Interest Receivable	45,31,762	-
20	TDS Receivable 2020-21	-	8,78,453
21	TDS Receivable 2021-22	2,520	5,52,517
22	TDS Receivable - 2022 - 2023	34,67,151	34,67,151
23	TDS Receivable 2023-24	18,86,870	-
24	09.01.01.01.06 CORPUS GOVT SCEs- ACCR INTEREST	-	5,89,03,558
25	Accrued Interest On MoD's-General	1,09,36,297	-
26	CPWD-DEPOSIT-WORKS-HYD	73,12,880	-
27	Interest Receivable on Security Deposits	2,12,436	-
28	TDS GST ECL 2021-22	85,820	-
29	TDS GST ECL 2022-23	4,62,655	-
	Grand Total	**16,46,06,259**	**14,44,87,212**
Schedule	**(A6) LOANS AND ADVANCES**		
	Hyderabad		
	Other Advances		
1	Advance to Decent Travels	-	9,43,757
2	Advance to SIRDs	26,65,868	24,56,338
3	Advance to Prism Hospitality Pvt LTD	-	49,41,547
4	Advance to Chief Executive Officer, TSIRD	2,88,399	-
5	Advance to Director, SIRD, Manipur	1,61,052	-
6	Advance to IMPARD, JAMMU (SIRD)	92,864	-
7	Advance to SIRD, Srinagar	1,01,530	-
8	Advance to SIRD - TCF	76,089	-
9	Mess Committee Advance	2,13,771	-

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S.NO.	Group Description	MARCH 31, 2024 (RS.)	MARCH 31, 2023 (RS.)
	Staff Advances		
	Advance to Contract/Project Staff		
10	Kishore Kumar S	-	-15
11	RAJESH KUMAR SINHA		-33,062
12	RAVINDRA S GAVALI	-	-10,305
13	5007 - M NAVEEN KUMAR - Tour Advance	7,500	-
14	5014-S RAVINDAR GOUD -Tour Advance	6,700	-
15	5015 - A BUJANGA REDDY - Tour Advance	1,53,500	-
16	5023-Mohd. Khan-Tour Advance	-13,084	-
17	5027 - D. MADAN KUMAR - Tour Advance	25,400	-
18	5031-PIYUSH KUMAR_TOUR ADVANCE	24,000	-
19	5032-T. JAGADEESWARA REDDY-Tour Advance	18,000	-
20	5034-B. JEEVAN REDDY TOUR ADVANCE	7,500	-
21	5052-M KUMARA SWAMY-Tour Advance	54,000	-
22	5079 - BINU KUMAR G S - Tour Advance	21,750	-
23	5084 - Jyothi Ranjan Matha - TA Advance	45,000	-
24	5095-RANGHEY RAGHAW-TOUR ADVANCE	66,450	-
25	5097 - SASTI ROY - TOUR ADVANCE	25,000	-
26	5107 - KIRAN KUMAR SINGH K - Tour Advance	15,000	-
27	5204-R Shashidhar-Tour Advance	11,000	-
28	5242 - MS. APARNA T P - Tour Advance	71,000	-
29	5295-Dambarudhar Garada TA Advance	20,000	-
30	5312-PAVAN KUMAR KONANKI_TOUR ADVANCE	24,000	-
31	5350-ABI ABRAHAM-TOUR ADVANCE	25,000	-
32	5357-H Shashirekha-Tour Advance	50,000	-
33	5364-MD Muzamil Farooq-Tour Advance	25,000	-
34	5551 RAGHVENDRA UPADHYAY_TOUR ADVANCE	15,000	-
35	5630 - PRIYANSHU - Tour Advance	6,200	-
36	5631-PRINCY-Tour Advance	25,000	-
37	5632-MOHD SALMAN-TA ADVANCE	30,000	-
38	5655-JONES THOMAS OZATHIL-TOUR ADVANCE	37,500	-
39	5656-SUNIL KUMAR PADHY-TOUR ADVANCE	10,500	-
40	5687-PRAKASH KUMAR PANDEY-Tour Advance	65,000	-
41	5709-L SUDHAKARA REDDY-Tour Advance	30,000	-
	Advance to Staff		
	Imprest Advance		
42	659 - Dr. U Hemantha Kumar - Imprest Advance	10,000	-
43	747 - Dr. M Venkata Ravibabu - Imprest Advance	25,000	-
44	816 - Abhishek Anant - Imprest Advance	-1,807	-
	LTC Advance		
45	464 - M SREEVIJAYA LAKSHMI LTC Adv	14,400	-
46	604 - S KISHORE KUMAR LTC ADV	5,400	-

Contd...

S.NO.	Group Description	MARCH 31, 2024 (RS.)	MARCH 31, 2023 (RS.)
47	617-SANJAY KUMAR SHARMA-LTC ADV	9,000	-
48	627 - Dr.Ch Radhika Rani - LTC Advance	-63,000	-
49	743 - Dr.Digambar Abaji. C LTC Adv	36,000	-
50	769 - RUCHIRA BHATTACHARYA LTC ADV	11,300	-
51	811- BRIGBHAN LTC ADVANCE	24,300	-
52	844 - MOHINI NEHRA - LTC Advance	-10,800	-
53	LTC ADVANCE TO ACADEMIC STAFF	39,152	-10,348
54	LTC ADVANCE TO NON-ACADEMIC STAFF	-3,368	1,05,705
	Official Advance		
55	519 - E RAMESH Hindi Translator Official Advance	43,250	-
56	580-V SRINIVAS JE Official Adv	24,500	-
57	586 - N Samuel Official Adv	2,53,930	-
58	604 - S KISHORE KUMAR Official Advance	33,450	-
59	605 - KRUSHNA CH BEHERA Official Advance	77,980	-
60	621- N V Madhuri-Official Advance	-10,300	-
61	701-ASRARUL HAQUE Official Adv	-5,000	-
62	736 Ch VN Karthik Krishna Official Adv	3,885	-
63	746 -C Kathiresan, Official Advance	-14,000	-
64	770 - RAKESH Official Adv	833	-
	T A Advance		
65	516-B Susheel Kumar MTS TTA Adv	43,000	-
66	658-G V K Lohis Das Tour Advance	52,000	-
67	659 U Hemantha Kumar TA Adv	26,000	-
68	719 - R RAMESH - TOUR ADVANCE	4,952	-
69	720-DR.RAJ KUMAR PAMMI-TOUR ADVANCE	12,467	-
70	723 Dr.P.ANURADHA-TOUR ADVANCE	68,400	-
71	752-Satya Ranjan Mahakul TA Adv	10,000	-
72	765-Dr. Anjan Kumar Bhanja Tour Adv	30,000	-
73	TA ADVANCE TO ACADEMIC STAFF	-2,79,472	-1,85,910
74	TA ADVANCE TO NON-ACADEMIC STAFF	-2,47,000	-3,56,200
75	TA Advance to Regular Staff	10,000	10,000
76	TA ADVANCE TO DDU-GKY STAFF	2,95,385	12,20,726
77	TA ADVANCE TO PROJECT STAFF	-3,67,400	3,49,150
78	09.01.01.06.01 Advance to Staff	26,68,680	34,97,785
79	09.01.01.06.02 Motor Vehicle Advance (Receipt)	-1,17,448	-1,17,448
80	09.01.01.06.03 P-HBA (RECEIPTS)	4,56,112	5,66,112
81	09.01.01.06.05 TEMPORARY ADVANCE	-12,000	-12,000
82	09.01.01.06.06 IMPREST	1,48,295	2,09,570
83	09.01.01.06.07- Sus - Personal Computer Advance	1,08,581	1,13,181
84	International Trg Advance to Academic Staff	-	8,12,200
85	Advance to DDUGKY Staff	-	15,000
86	Field Advance for Research	-	43,000
	Total of Negatives to Be considered as Current	**-11,44,679**	**-7,25,288**
	Total of Positives to be Considered as Current Assets	**90,60,825**	**1,52,84,071**
	Grand Total	**79,16,146**	**1,45,58,783**

Contd...

S.NO.	Group Description	MARCH 31, 2024 (RS.)	MARCH 31, 2023 (RS.)
	NERC-GUWAHATI		
42	09.02.01.06.01 Motor Vehicle Adv. (RECEIPTS) - NERC	-	-425
43	Marriage Loan From Ben Fund - NERC	-	2,58,000
44	NERC-NRLM Staff Advances	70,460	-
45	P0003 P-HBA (RECEIPTS) - NERC	-	-56,070
46	RC - MISC ADV - NERC	-	-63,602
47	RC - NERC - Suspense	98,98,398	2,98,50,645
48	S0104 S-PERSONAL COMPUTER ADVANCE - NERC	1,76,440	3,06,880
49	09.02.01.06.02 - Staff Advances - NERC	13,42,271	-
50	09.02.01.06.03 Other Advances - NERC	37,94,500	-
51	09.02.01.06.04 GPF Advance - NERC	3,90,000	-
	Total of Negatives to Be considered as Current Liabilities	**-**	**-1,20,097**
	Total of Positives to be Considered as Current Assets	**1,56,72,069**	**3,04,15,525**
	Grand Total	**1,56,72,069**	**3,02,95,428**
	DELHI		
52	09.03.01.06.01 Staff Loans	2,51,115	8,22,013
53	09.03.01.06.02 - Delhi - CPWD - Deposit	-	9,64,307
54	09.03.01.06.03 - Delhi - Deposits - Others	6,52,922	7,27,197
55	09.03.01.06.05 - Delhi - Receivable From Employees	5,76,100	5,76,100
56	09.03.01.06.06 - Delhi - Accrued Int on Adv to Staff	-	29,930
57	09.03.01.06.07 - Postal Stamps- Frankling	1,506	1,506
58	09.03.01.06.01 - Other Loans & Adv. Delhi	56,717	-
59	Receivable From Mord T/w Payments Made by Delhi Cen	-	2,41,326
60	TDS Receivable 2023-24 - Delhi	3,928	-
	Grand Total	**15,42,288**	**33,62,379**
	(A7) SUNDRY DEBTORS		
1	SBI NIRDPR Branch	17,140	-
2	NORTH EAST CENTRE FOR TECH APPLN AND REACH	-	-40,88,592
	TOTAL	**17,140**	**-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	27,47,21,272	12,93,67,484
3	09.01.01.07.02 NIRD GEN SAVINGS - 52040475313	12,21,42,835	14,79,65,127
4	09.01.01.07.03 BF-UBI- 125510100109584	-	-
5	09.01.01.07.04 BF-SBI-52040475211	44,47,174	42,35,999
6	09.01.01.07.06 CF - SBI - 62112588084	3,72,16,208	4,18,06,601
7	09.01.01.07.07 DF-UBI- 125510100109593	-	-
8	09.01.01.07.08 DF-SBI - 52040475255	-	5,16,952
9	09.01.01.07.09 NIRD GEN PFMS 3276 - SBI 52040475062	7,31,825	3,20,83,672

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S.NO.	Group Description	MARCH 31, 2024 (RS.)	MARCH 31, 2023 (RS.)
10	09.01.01.07.10 CFIE - SBI - 62094863681	38,92,465	33,77,881
11	09.01.01.07.11 CONSULTANCY-UBI-125510100109609	-	-
12	09.01.01.07.12 CONSULTANCY SBI - 52040475346	24,13,768	23,00,365
13	09.01.01.07.13 DDUGKY SBI - PFMS 821 - 62431332037	1,26,08,275	5,09,93,622
14	09.01.01.07.14 DEC-PGDCGARD SBI 62350105231	-	-
15	09.01.01.07.15 DEC PGDSRD - SBI - 62114579633	1,73,943	1,67,662
16	09.01.01.07.16 PGDRDM - SBI - 62052905893	1,24,62,613	2,28,26,656
17	09.01.01.07.17 MGNREGA - PFMS 9219 - 624766174622	6,33,88,978	1,21,773
18	09.01.01.07.18 MKSP SBI 62185305487	99,87,359	97,89,018
19	09.01.01.07.19 NIRD GEN UBI - 125510100109566	95,690	80,634
20	09.01.01.07.20 NRO DDUGK SBI PFMS 796 - 38831856272	1,30,65,826	3,62,32,654
21	09.01.01.07.21 GIA SBI PFMS 3825 - 38831858496	9,55,660	4,92,28,564
22	09.01.01.07.22 PMGSY SBI PFMS 9179 - 38831859885	-	-
23	09.01.01.07.23 RGSA SBI PFMS 3617 - 38831861328	1,51,74,925	58,85,906
24	09.01.01.07.24 NRLM RC - SBI - 62431461891	2,04,96,382	1,57,03,043
25	09.01.01.07.25 RSETI - UBI -125510100109857	-	-
26	09.01.01.07.26 RSETI -SBI - PFMS 9181 - 62094415164	64,69,584	68,48,761
27	09.01.01.07.27 SRS Chair- SBI- 62221101177	42,61,635	40,14,858
28	09.01.01.07.28 UN Women-SBI - 62487461885	-	-
29	09.01.01.07.29 SPONSORED PRO 1 A/C - 39192410848	-	-
30	09.01.01.07.30 RBI/PFMS TSA 10670501002	-	44,855
31	SoEPR -S1623 SBI -41978408489	4,66,06,885	-
	Sub Total	**65,13,13,301**	**56,86,07,038**
	09.02.01.07 BANK ACCOUNTS-GUWAHATI		
31	09.02.01.07.01 NERC CONS PNB 19070100000382	3,05,85,388	3,44,37,208
32	09.02.01.07.02 NERC GEN CA PNB - 1907012100000012	1,31,41,380	4,18,48,020
33	09.02.01.07.03 NERC NRLM RC PNB - 4652000100041001	-0	-
	Sub Total	**4,37,26,768**	**7,62,85,228**
	09.03.01.07 BANK ACCOUNTS - DELHI		
34	09.03.01.07.01 - DEL - EPFA/C No.3612899954	1,037	983
35	09.03.01.07.01 - DEL-GEN A/c 3815818168	15,96,703	21,35,922
36	09.03.01.07.02-FCRA - A/C No.1498010000 27100	39,10,904	38,05,269
37	09.03.01.07.03 - PMRDF- CBI- 3341604957	1,38,49,340	1,34,56,553
38	09.03.01.07.04 Astt to CAPART-3057561005	14,64,005	13,66,322
	Sub Total	**2,08,21,989**	**2,07,65,049**
	Grand Total	**71,58,62,058**	**66,56,57,315**
	(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)_	20,67,759	19,40,270

Contd...

S.NO.	Group Description	MARCH 31, 2024 (RS.)	MARCH 31, 2023 (RS.)
4	09.01.01.05.04 Int Bearing Sec Dep APSEB (RRS 538)	5,72,700	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 Guest House)	4,64,203	4,64,203
11	Deposit with CPWD GHY for NERC Hostel Renovation	21,78,939	21,78,939
	TOTAL	**90,35,298**	**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	29,168
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**	**4,25,689**
	Grand Total	**2,60,889**	**2,60,889**
	(A11) RECEIVABLE FROM MoRD		
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	3,83,65,26,346	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 Receivable From MoRD	7,44,16,625	-59,83,953
	Total of Negatives to Be considered as Current Liabilities	**-**	**-59,83,953**
	Total of Positives to be Considered as Current Assets	**4,87,33,75,961**	**3,60,41,52,405**
	TOTAL	**4,87,33,75,961**	**59,81,68,452**
	(A12) TRANSFER ACCOUNTS		
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**
	(A13) Project Transit Accounts		
1	09.01.01.09 General A/c & Project Transit A/Cs	-	-
2	09.01.01.09.02 CFIE	-	-
3	09.01.01.09.04 SRS Chair - Rural Labour	-	-
4	09.01.01.09.06 NRLM RESOURCE CELL	54,69,746	157,39,805
5	S2528-MGNREGA AAP-TRG Cap-Build-Exp From Gen Acct	13,396	-598,33,404
6	PFMS3617 S0520 250 model GP Clusters	-	-
	Total of Negatives to Be considered as Current Liabilities	**-**	**-5,98,33,404**
	Total of Positives to be Considered as Current Assets	**54,83,142**	**157,39,805**
	TOTAL	**54,83,142**	**-4,40,93,599**

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NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ

BENEVOLENT FUND

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 MARCH 2024

RECEIPTS	Current Year 2023-24	Previous Year 2022-23	PAYMENTS	Current Year 2023-24	Previous Year 2022-23
I) Opening Balances			**I) Expenses**		
a) Cash in Hand	-	-	a) Establishment Expenses	-	-
b) Bank Balances			b) Administrative Expenses	-	88,800
i) Current Accounts	-	-			
ii) Deposit Accounts	-	-			
iii) Savings Accounts	13,36,506	4,32,096	**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)	-	-
Transfer From NIRD General account	-	16,48,258			
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	-	8,02,701	b) Expenditure on Capital Work-in-Progress	-	-
IV) Interest Received			**V) Refund of Surplus money / Loans**		
a) On Bank Deposits	63,520	5,639	a) To the Government of India	-	-
b) Loans, Advances, etc.	-	-	b) To the State Government	-	-
			c) To other providers of Funds	-	-
V) Other Income (Specify)					
Subscription from employees - NERC	5,940	15,545	**VI) Finance Charges (Interest)**	-	-
Subscription from employees - Delhi Centre	-	1,000	**VII) Other Payments (Specify)**		
			Loans and Advances	8,75,000	16,50,000
VI) Amount Borrowed	-	-	**VIII) Closing Balances**		
			a) Cash in Hand	-	-
VII) Any Other Receipts			b) Bank Balances		
Recoveries of Marriage loans	1,84,611	1,70,067	i) Current Accounts	-	-
			ii) Deposit Accounts	-	-
			iii) Savings Accounts	7,15,577	13,36,506
TOTAL	**15,90,577**	**30,75,306**	**TOTAL**	**15,90,577**	**30,75,306**

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

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ			
BENEVOLENT FUND			
INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31 MARCH 2024			
PARTICULARS	**SCH.**	**31-Mar-24**	**31-Mar-23**
		Rs.	**Rs.**
INCOME			
Income from Sales/Services		-	-
Grants/Subsidies		-	-
Fees/Subscriptions	5	1,10,020	1,59,591
Income from Investments (Income on investment from earmarked/endowment funds transferred to funds)	6	14,71,773	10,61,442
Income from Royalty , Publication, etc.		-	-
Interest Earned	7	3,98,481	1,86,999
Other Income		-	-
Increase/(Decrease) in stock of finished goods and work in progress		-	-
TOTAL (A)		**19,80,274**	**14,08,032**
EXPENDITURE			
Establishment expenses		-	-
Other Administrative Expenses, etc.	8	-	2,28,387
Expenditure on Grants, Subsidies, etc.		-	-
Interest		-	-
Depreciation (Net total at the year end)		-	-
TOTAL (B)		**-**	**2,28,387**
Balance being Excess of Income over Expenditure (A-B)		19,80,274	11,79,645
Add: Prior Period Income		44,007	-
Less: Prior Period Expenses		-	-
Transfer to Special Reserve			
Transfer from/to General Reserve			
BALANCE BEING SURPLUS/ (DEFICIT) CARRIED TO CORPUS/ CAPITAL FUND		**20,24,281**	**11,79,645**
SIGNIFICANT ACCOUNTING POLICIES			
CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS			

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

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ				
BENEVOLENT FUND				
BALANCE SHEET AT MARCH 31, 2024				
PARTICULARS		**SCH.REF.**	**31-Mar-24**	**31-Mar-23**
			Rs.	**Rs.**
I	**CAPITAL AND LIABILITIES**			
	Corpus/Capital Fund	1	2,26,89,700	2,06,65,419
	Reserves & Surpluses		-	-
	Earmarked Funds		-	-
	Secured Loans and Borrowings		-	-
	Unsecured Loans and Borrowings		-	-
	Deferred Credit Liabilities		-	-
	Current Liabilities & Provisions	2	-	7,81,330
GRAND TOTAL			**2,26,89,700**	**2,14,46,749**
II	**ASSETS**			
	Fixed Assets		-	-
	Investments from Earmarked/Endowment Funds		-	-
	Investments - Others	3	1,56,50,493	1,50,00,000
	Current Assets, Loans, Advances, etc.	4	70,39,207	64,46,749
	Miscellaneous Expenditure		-	-
GRAND TOTAL			**2,26,89,700**	**2,14,46,749**
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				

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

(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 2024			
SCH. NO.	PARTICULARS	31-Mar-24	31-Mar-23
		Rs.	Rs.
Sch. 5	**Fees / Subscriptions**		
	1) Entrance Fees	-	-
	2) Annual Fees / Subscriptions		
	Subscription From Delhi Centre	-	1,000
	Subscription From Employees-NERC	5,940	15,545
	Subscriptions From Employees-NIRD	1,04,080	1,43,046
	Subscriptions From Employees-MO	-	-
	3) Seminar / Program fees	-	-
	4) Consultancy Fees	-	-
	5) Others	-	-
	TOTAL	**1,10,020**	**1,59,591**
Sch. 6	**Income from Investments (from earmarked / endowment funds)**		
	1) Interest		
	a) On Government Securities	14,71,773	10,61,442
	b) Other Bonds / Debentures	-	-
	2) Dividends		
	a) On Shares	-	-
	b) On Mutual Fund Securities	-	-
	3) Rent	-	-
	4) Others	-	-
		14,71,773	**10,61,442**
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	3,36,574	5,639
	b) With Non-Scheduled Banks	-	-
	c) With Post Office Savings Accounts	-	-
	d) Others	-	-
	3) On Loans		
	a) Employees/Staff	-	-
	b) Others	61,907	1,81,360
	Loans and Advances	-	-
	4) Interest on Debtors and Other Receivables	-	-
		3,98,481	**1,86,999**

Contd...

SCH. NO.	PARTICULARS	31-Mar-24	31-Mar-23
		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
	Staff welfare	-	1,43,387
	Grants for canteen	-	60,000
	f) Expenses on Employees Retirement and Terminal Benefits	-	-
	g) Others	-	-
		-	**2,28,387**

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ			
BENEVOLENT FUND			
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31 MARCH, 2024			
SCH. NO.	**PARTICULARS**	**31-Mar-24**	**31-Mar-23**
SCH-1	**CAPITAL FUND / CORPUS FUND**		
	Capital Fund - General		
	Balance at the beginning of the year	2,06,65,419	1,94,85,774
	Add : Contributions towards Corpus/Capital Fund	-	-
	Add/(Deduct) : Balance of Net Income/ (Expenditure) transferred from income and expenditure account	20,24,281	11,79,645
	BALANCE AT THE YEAR-END	**2,26,89,700**	**2,06,65,419**
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 Medical Corpus fund Account	-	-
	TOTAL (A)	**-**	**-**
	B) PROVISIONS	-	-
	TOTAL (B)	**-**	**-**
	TOTAL (A+B)	**-**	**-**
SCH-3	**INVESTMENTS FROM EARMARKED FUNDS**		
	1) In Government Securities	1,50,00,000	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	-	-
	Corpus Investments - In Fixed Deposits	-	-
	Zero Coupon Interest Receivable	6,50,493	
	TOTAL	**1,56,50,493**	**1,50,00,000**
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-24	31-Mar-23
	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 (Including Autosweep-FD-MOD	7,15,577	13,36,505
	b) With Non-Scheduled Banks		
	- On Current Accounts	-	-
	- On Deposit Accounts (Includes Margin Money)	-	-
	- On Savings Accounts	-	-
	5) Post Office Savings Accounts	-	-
	TOTAL (A)	**7,15,577**	**13,36,505**
	B) LOANS,ADVANCES AND OTHER ASSETS		
	1) Loans		
	a) Staff	-	-
	b) Other entities engaged in activities/objects similar to the entity	-	-
	c) Other	29,05,067	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	1,21,403	1,61,458
	c) On Loans and Advances	-	-
	d) Others	-	-
	4) Claims Receivable	-	-
	5) Other Current Assets		
	a) Receivable from Benevolent Fund	-	-
	b) Stamps/Franking on Hand	-	-
	c) Receivable from NIRD Gen A/c	-	-
	d) Advance to staff	-	-
	e)25% Interest Receivable on Consul Invst - MO-B/s	-	14,76,936
	f) Receivable from Provident Fund A/c	1,23,804	-
	g) Transfer Bet NIRD Gen A/c & Benevolent fund A/c	31,73,356	(7,81,330)
	TOTAL (B)	**63,23,630**	**43,28,914**
	TOTAL (A+B)	**70,39,207**	**56,65,419**

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ
PROVIDENT FUND
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 MARCH 2024

RECEIPTS	Current Year 2023-24	Previous Year 2022-23	PAYMENTS	Current Year 2023-24	Previous Year 2022-23
I) Opening Balances			**I) Expenses**		
a) Cash in Hand	-	-	a) Establishment Expenses	-	-
b) Bank Balances			b) Administrative Expenses		
i) Current Accounts	-	-	Bank Charges	7,500	-
ii) Deposit Accounts	-	-			
iii) Savings Accounts	5,62,75,929	89,40,412	**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)		
			Investment in G-Secs/SDLs	10,29,00,000	-
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	-	-
Investments in Fixed & Short Term Dep	8,00,00,000	-			
IV) Interest Received			**V) Refund of Surplus money / Loans**		
a) On Bank Deposits			a) To the Government of India	-	-
Interest on SB A/C	30,16,318	3,17,996	b) To the State Government	-	-
Interest on Investments	64,90,361	90,43,039	c) To other providers of Funds	-	-
Interest on FDs	60,44,062	16,13,463			
Interest on Special Deposit Scheme	9,79,163	-	**VI) Finance Charges (Interest)**	-	-
b) Loans, Advances, etc.	-	-			

Contd...

RECEIPTS	Current Year 2023-24	Previous Year 2022-23	PAYMENTS	Current Year 2023-24	Previous Year 2022-23
			VII) Other Payments (Specify)		
V) Other Income (Specify)	-	-	NEW PENSION SCHEME (MO)	2,03,88,422	98,47,023
			NEW PENSON SCHEME (NERC)	9,94,071	8,51,453
VI) Amount Borrowed	-	-	Trans Bet General A/c & PF Fund	2,00,00,000	50,000
			CPF	1,88,63,551	3,99,17,060
VII) Any Other Receipts			GPF	2,16,20,942	4,07,74,260
			Management Contribution - NPS	2,90,67,906	1,07,29,385
NEW PENSION SCHEME (MO)	160,49,964	107,27,900	Management Contribution - CPF	87,10,484	-
NEW PENSION SCHEME (NERC)	15,93,289	21,28,636			
SURPLUS	-	5,43,559	**VIII) Closing Balances**		
TRANS BET GENERAL A/C & PF FUND	-	207,87,545	a) Cash in Hand	-	-
CPF	92,08,793	163,16,657	b) Bank Balances		
GPF	212,92,118	219,79,682	i) Current Accounts	-	-
Management Contribution - NPS	289,40,381	196,70,464	ii) Deposit Accounts	-	-
Management Contribution - CPF	1,61,260	-	iii) Savings Accounts	76,37,962	5,62,75,929
Receivable from NIRDPR	-	54,01,616			
Tr. Between PF to UBI- Gen (FD Purpose)	-	409,74,141			
Transfer Bet PF A/c to Benevolent Fund A/c	1,23,804	-			
Transfer Between Diff Accounts	15,396	-			
TOTAL	**23,01,90,838**	**1584,45,110**	**TOTAL**	**23,01,90,838**	**15,84,45,110**

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

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ			
PROVIDENT FUND			
INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31 MARCH 2024			
PARTICULARS	**SCH.**	**31-Mar-24**	**31-Mar-23**
		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	1,68,56,335	1,51,47,989
Income from Royalty , Publication, etc.		-	-
Interest Earned	7	1,04,75,325	5,95,492
Other Income		-	-
Increase/(Decrease) in stock of finished goods and work in progress		-	-
TOTAL (A)		**2,73,31,660**	**1,57,43,481**
EXPENDITURE			
Establishment expenses		-	-
Other Administrative Expenses, etc.	8	7,500	-
Expenditure on Grants, Subsidies, etc.		-	-
Interest	9	1,68,36,540	1,47,54,319
Depreciation (Net total at the year end)		-	-
TOTAL (B)		**1,68,44,040**	**1,47,54,319**
Balance being Excess of Income over Expenditure (A-B)		1,04,87,620	**9,89,162**
Add: Prior Period Income		1,71,971	-
Less: Prior Period Expenses		-	-
Transfer to Special Reserve		-	-
Transfer from/to General Reserve		1,06,59,591	9,89,162
BALANCE BEING SURPLUS/ (DEFICIT) CARRIED TO CORPUS/ CAPITAL FUND			
SIGNIFICANT ACCOUNTING POLICIES			
CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS			

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

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ				
PROVIDENT FUND				
BALANCE SHEET AS AT MARCH 31, 2024				
PARTICULARS		**SCH.REF.**	**31-Mar-24**	**31-Mar-23**
			Rs.	**Rs.**
	CAPITAL AND LIABILITIES			
I	Corpus/Capital Fund	1	6,45,87,105	7,17,34,422
	Reserves & Surpluses		-	-
	Earmarked Funds		-	-
	Secured Loans and Borrowings		-	-
	Unsecured Loans and Borrowings		-	-
	Deferred Credit Liabilities		-	-
	Current Liabilities & Provisions	2	24,98,12,873	24,04,04,850
GRAND TOTAL			**31,43,99,978**	**31,21,39,272**
II	**ASSETS**			
	Fixed Assets		-	-
	Investments from Earmarked/ Endowment Funds	3	27,92,66,153	25,17,91,024
	Investments - Others		-	-
	Current Assets, Loans, Advances, etc.	4	3,51,33,825	6,03,48,249
	Miscellaneous Expenditure		-	-
GRAND TOTAL			**31,43,99,978**	**31,21,39,273**
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				

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

(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 2024			
SCH. NO.	**PARTICULARS**	**31-Mar-24**	**31-Mar-23**
		Rs.	**Rs.**
Sch. 5	**Fees / Subscriptions**		
	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	1,68,56,335	1,51,47,989
	b) Other Bonds / Debentures	-	-
	2) Dividends		
	a) On Shares	-	-
	b) On Mutual Fund Securities	-	-
	3) Rent	-	-
	4) Others	-	-
		1,68,56,335	**1,51,47,989**
Sch. 7	**Interest Earned**		
	1) On Term Deposits		
	a) With Scheduled Banks	72,68,016	2,77,496
	b) With Non-Scheduled Banks	-	-
	c) With Institutions	-	-
	d) Others	-	-
	2) On Savings Accounts		
	a) With Scheduled Banks	32,07,309	3,17,996
	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	-	-
		1,04,75,325	**5,95,492**
Sch. 8	**Other Administrative Expenses, etc.**		
	Bank Charges	7,500	**-**
		7,500	**-**
Sch. 9	**Interest**		
	Interest paid to GPF/CPF	1,68,36,540	1,47,54,319
		1,68,36,540	**1,47,54,319**

Contd...

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ			
PROVIDENT FUND			
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31 MARCH, 2024			
SCH. NO.	PARTICULARS	31-Mar-24	31-Mar-23
SCH -1	**CAPITAL FUND / CORPUS FUND**		
	Capital Fund - General		
	Balance at the beginning of the year	7,17,34,422	3,53,39,935
	Add: Contributions towards Corpus/Capital Fund	(1,78,06,908)	3,54,05,325
	Add/(Deduct) : Balance of Net Income/ (Expenditure) transferred from income and expenditure account	1,06,59,591	9,89,162
	BALANCE AT THE YEAR-END	**6,45,87,105**	**7,17,34,422**
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	7,88,36,349	8,30,14,455
	GPF	8,60,88,150	8,10,52,097
	Management Contribution - CPF	6,59,54,249	5,81,86,729
	Management Contribution - NPS	44,02,802	1,32,43,651
	New Pension Scheme (MO)	1,31,48,380	16,78,339
	New Pension Scheme (NERC)	8,53,743	2,54,525
	Trans Bet General A/c & PF Fund	-	29,75,054
	Transfer Bet PF A/c to Benevolent Fund A/c	1,23,804	-
	Transfer Between Diff Accounts	15,396	-
	GPF Adv Payable-NERC-Guwahati	3,90,000	-
	TOTAL (A)	24,98,12,873	24,04,04,850
	B) PROVISIONS		
	TOTAL (B)	**-**	**-**
	TOTAL (A+B)	**24,98,12,873**	**24,04,04,850**

Contd...

SCH. NO.	PARTICULARS	31-Mar-24	31-Mar-23
SCH-3	**INVESTMENTS FROM EARMARKED FUNDS**		
	1) In Government Securities	26,09,00,000	15,80,00,000
	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	-	-
	Zero Coupon Interest Receivable	45,75,129	-
	TOTAL	**27,92,66,153**	**25,17,91,024**
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	9,78,800	7,58,226
	SBH NIRD - 75233 (Including Autosweep FD -MOD)	66,59,161	5,55,17,703
	b) With Non-Scheduled Banks		
	- On Current Accounts	-	-
	- On Deposit Accounts (Includes Margin Money)	-	-
	- On Savings Accounts	-	-
	5) Post Office Savings Accounts	-	-
	TOTAL (A)	**76,37,961**	**5,62,75,929**

Contd...

SCH. NO.	PARTICULARS	31-Mar-24	31-Mar-23
	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	35,86,456	36,03,603
	4) Claims Receivable	-	-
	5) Other Current Assets		
	a) Receivable from Benevolent Fund	-	-
	b) Delhi CPF Amortisation	6,40,688	4,68,717
	c) Receivable from NIRDPR	-	-
	d) Trans Bet General A/c & PF Fund	2,32,68,720	
	e) Tr. Between PF to UBI Gen (FD Purpose)	-	-
	f) Stamps/Franking on Hand	-	-
	TOTAL (B)	**2,74,95,864**	**40,72,320**
	TOTAL (A+B)	**3,51,33,825**	**6,03,48,249**

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ
MEDICAL CORPUS FUND
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 MARCH 2024

RECEIPTS	Current Year	Previous Year	PAYMENTS	Current Year	Previous
I) Opening Balances			**I) Expenses**		
a) Cash in Hand	-	-	a) Establishment Expenses	33,02,447	12,37,256
b) Bank Balances			b) Administrative Expenses	-	-
i) Current Accounts	-	-			
ii) Deposit Accounts	-	-			
iii) Savings Accounts	72,86,421	16,82,935	**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)	-	-
III) Income on Investments from			**IV) Expenditure on Fixed Assets and Capital Work-in-Progress**		
a) Earmarked / Endowment Funds	-	34,96,174	a) Purchase of Fixed Assets	-	-
b) Own Funds	-	-	b) Expenditure on Capital Work-in-Progress	-	-
IV) Interest Received			**V) Refund of Surplus money / Loans**		
a) On Bank Deposits	4,06,396	25,893	a) To the Government of India	-	-
b) Loans, Advances etc			b) To the State Government	-	-
			c) To other providers of Funds	-	-
V) Other Income (Specify)					
Subscription from Pensioners	1,96,150	1,56,802			
Subscription from staff	-	4,32,000			
TR.BET.NIRD GEN A/C & MEDICAL CORPUS FUND	-	68,477			
MEDICAL EXPENDITURE-MEMBERS	31,279	1,152			
VI) Amount Borrowed	-	-	**VI) Finance Charges (Interest)**	-	-
			VII) Other Payments (Specify)		
			Duties and Taxes	18,655	-
VII) Any Other Receipts					
Maturity of Fixed Deposit	-	26,60,244	**VIII) Closing Balances**		
			a) Cash in Hand	-	-
			b) Bank Balances		
			i) Current Accounts	-	-
			ii) Deposit Accounts	-	-
			iii) Savings Accounts	45,99,144	72,86,421
TOTAL	**79,20,246**	**85,23,677**	**TOTAL**	**79,20,246**	**85,23,677**

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

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ			
MEDICAL CORPUS FUND			
INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31 MARCH 2024			
PARTICULARS	SCH.	31-Mar-24	31-Mar-23
		Rs.	Rs.
INCOME			
Income from Sales/Services		-	-
Grants/Subsidies		-	-
Fees/Subscriptions	5	5,46,700	15,51,422
Income from Investments (Income on investment from earmarked/endowment funds transferred to funds)	6	63,77,681	41,91,929
Income from Royalty, Publication, etc.		-	-
Interest Earned	7	4,71,581	25,893
Other Income		-	-
Increase/(Decrease) in stock of finished goods and work in progress		-	-
TOTAL (A)		**73,95,962**	**57,69,244**
EXPENDITURE			
Establishment expenses	8	37,85,567	32,49,196
Other Administrative Expenses, etc.		-	-
Expenditure on Grants, Subsidies, etc.		-	-
Interest		-	-
Depreciation (Net total at the year end)			
TOTAL (B)		**37,85,567**	**32,49,196**
Balance being Excess of Income over Expenditure (A-B)		36,10,395	25,20,048
Transfer to Special Reserve		-	-
Transfer from/to General Reserve		-	-
BALANCE BEING SURPLUS/ (DEFICIT) CARRIED TO CORPUS/ CAPITAL FUND		**36,10,395**	**25,20,048**

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

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ				
MEDICAL CORPUS FUND				
BALANCE SHEET AT MARCH 31, 2024				
PARTICULARS		SCH.REF.	31-Mar-24	31-Mar-23
			Rs.	Rs.
	CAPITAL AND LIABILITIES			
I	Corpus/Capital Fund	1	6,90,08,654	6,53,98,259
	Reserves & Surpluses		-	-
	Earmarked Funds		-	-
	Secured Loans and Borrowings		-	-
	Unsecured Loans and Borrowings		-	-
	Deferred Credit Liabilities		-	-
	Current Liabilities & Provisions	2	40,00,557	75,87,818
GRAND TOTAL			**7,30,09,211**	**7,29,86,077**
II	**ASSETS**			
	Fixed Assets		-	-
	Investments from Earmarked/Endowment Funds	3	6,78,18,800	6,50,00,000
	Investments - Others		-	-
	Current Assets, Loans, Advances, etc.	4	51,90,411	79,86,077
	Miscellaneous Expenditure		-	-
GRAND TOTAL			**7,30,09,211**	**7,29,86,077**
Note : Annual Accounts are as per Form of Financial Statements for the Central Autonomous Bodies				

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

(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 2024			
SCH. NO.	PARTICULARS	31-Mar-24	31-Mar-23
		Rs.	Rs.
Sch. 5	**Fees / Subscriptions**		
	1) Entrance Fees		
	2) Annual Fees / Subscriptions		
	Staff Subscriptions	3,50,550	11,19,422
	Subscription from Pensioners	1,96,150	4,32,000
	3) Seminar / Program fees	-	-
	4) Consultancy Fees	-	-
	5) Others	-	-
	TOTAL	**5,46,700**	**15,51,422**
Sch. 6	**Income from Investments (from earmarked / endowment funds)**		
	1) Interest		
	a) On Government Securities	63,77,681	41,91,929
	b) Other Bonds / Debentures	-	-
	2) Dividends		
	a) On Shares	-	-
	b) On Mutual Fund Securities	-	-
	3) Rent	-	-
	4) Others	-	-
		63,77,681	**41,91,929**
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	4,71,581	25,893
	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	-	-
		4,71,581	**25,893**
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	37,85,567	32,49,196
	f) Expenses on Employees Retirement and Terminal Benefits	-	-
	g) Others	-	-
		37,85,567	**32,49,196**

Contd...

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ			
MEDICAL CORPUS FUND			
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31 MARCH, 2024			
SCH. NO.	**PARTICULARS**	**31-Mar-24**	**31-Mar-23**
SCH -1	**CAPITAL FUND / CORPUS FUND**		
	Capital Fund - General		
	Balance at the beginning of the year	6,53,98,259	6,38,79,800
	Add : Contributions towards Corpus/Capital Fund	-	(10,01,589)
	Add/(Deduct) : Balance of Net Income/ (Expenditure) transferred from income and expenditure account	36,10,395	25,20,048
	BALANCE AT THE YEAR-END	**6,90,08,654**	**6,53,98,259**
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	54,123	-
	6) Other Current Liabilities		
	Payable to NIRD General Account	39,46,434	75,87,818
	TOTAL (A)	40,00,557	75,87,818
	B) PROVISIONS		
	TOTAL (B)	**-**	**-**
	TOTAL (A+B)	**40,00,557**	**75,87,818**
SCH-3	**INVESTMENTS FROM EARMARKED FUNDS**		
	1) In Government Securities	6,50,00,000	6,50,00,000
	2) Other Approved Securities	-	-
	3) Shares	-	-
	4) Debentures and Bonds	-	-
	5) Subsidiaries and Joint Ventures	-	-
	6) Others (to be specified)	-	-
	Investments in Fixed Deposits	-	-
	Corpus Investments - In Fixed Deposits	-	-
	Zero Coupon Interest Receivable	28,18,800	-
	TOTAL	**6,78,18,800**	**6,50,00,000**
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-24	31-Mar-23
	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	45,99,144	72,86,421
	b) With Non-Scheduled Banks		
	- On Current Accounts	-	-
	- On Deposit Accounts (Includes Margin Money)	-	-
	- On Savings Accounts	-	-
	5) Post Office Savings Accounts	-	-
	TOTAL (A)	**45,99,144**	**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	5,91,267	6,99,656
	b) On Investments - Others	-	-
	c) On Loans and Advances	-	-
	d) Others	-	-
	4) Claims Receivable	-	-
	5) Other Current Assets		
	a) Receivable from Benevolent Fund	-	-
	b) Stamps/Franking on Hand	-	-
	TOTAL (B)	**5,91,267**	**6,99,656**
	TOTAL (A+B)	**51,90,411**	**79,86,077**

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ
SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

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

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.

i) Receipts & Payments A/c

ii) Income & Expenditure A/c

iii) Balance Sheet

As per Para XVII (ii) of Memorandum of Association-The accounts of the Institute shall be audited annually by the Comptroller and Auditor General of India or by any person authorised by him in his behalf and any expenditure incurred in connection with such audit shall be payable by the Institute to the Comptroller and Auditor General of India.

2. <u>Government Grants:</u> The Institute receives Grants from Central Government. The Grants-in-Aid (General and Salaries) are accounted for on Accrual Basis in conformity with the accounting system of the Institute. Grants to the extent utilized for acquiring Fixed Assets during the year are added to Capital Fund. The unspent balance of grants at the end year is exhibited as Grants unspent balance in the Balance Sheet – under Current Liabilities. The Funds are received distinctly under General and Salaries and are being accounted for separately.

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

4. Depreciation:

The fixed assets wherever acquired out of Grant-in-Aid 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.

As per the notes and instructions for compilation of financial statements schedule 8 fixed assets point no: 5 under Uniform 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 treated as Differed Revenue Income and recognized in Income & Expenditure Account on systematic and rational basis over the useful life of the assets, i.e. such grants should be allocated to income over the periods and in proportions in which depreciation is charged"* , accordingly institute has treated depreciation as Differed Revenue income during the year in income & expenditure account and corresponding reduction in Capital fund.

As per the decision of the Executive Council of Institute, 100% applicable rate of deprecia-tion 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 2023-24.

Full depreciation as per applicable rate is provided for assets acquired in between 1st April to 30th September and 50% of applicable rate of depreciation for period from 1st October to 31st March.

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 is exhibited under Sch. L: 3 under current liabilities.
9. As per GFR-2017, Rule-229 (vi) :Governing Body of the Autonomous Body shall review user charges/ sources of internal revenue generation at least once a year. Accordingly, NIRDPR has constituted the user charges committee to decide the user charges and the same are being charged as per the committee's recommendation.
10. Fees from PG courses (regular and Distance) – are accounted on cash basis.
11. **Retirement Benefits:** Provision for Retirement benefits of employees viz., pension, gratuity, and leave encashment are made on actuarial valuation basis as per calculation done by LIC of India and is shown under Sch.7 (B) Provisions.
12. **Financial Management:** The control and management of the finances of the Institute are exercised keeping in view the provisions of the Financial Byelaws of the Institute and General Financial Rules wherever applicable, and instructions issued by Govt. of India from time to time as made applicable to autonomous organizations.

13. Investments are exhibited at cost and Interest accrued on investment is shown under current assets. Accrued interest on zero coupon bonds from date of purchase to 31.03.2024 has been recognized as receivable during the year as a onetime measure based on audit observation.

14. **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 (Exemp-tions), Hyderabad No.DIT(E)/ HYD/80G/17(06)/09-10 dated 17.07.2009. The exemp--tion 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, 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.

15. Depreciation Reserve is accounted under Sch.2 Reserves and Surplus, including accrued interest.

16. Corpus Fund has been exhibited under Sch.1 under Liabilities.

17. Schedules have been presented as per Form of Financial Statements for the Central Autonomous Bodies (Uniform Format for Autonomous Bodies), in Annual Accounts 2023-24.

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 is made out of the same.

b. A reference is invited to GFRs 2017 Rule No. 230(12)(ii) which stipulates that "Grantee Institutions or Organisa-tions 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 funded by Ministry of Rural Development, Govt of India, (including salary and retirement benefits viz. Pension, Family pension, Leave encashment and Gratuity), the Ministry was requested to release grants separately for funding of the liability for retirement benefits.

   Actuarial valuation of provisioning required for retirement benefits, i.e. Gratuity, Pensions and Leave Encashment, was carried out through a certified actuary (LIC of India) during the financial year 2023-24. The estimated liability as on 31st March 2023 was amounting to Rs. 417.26 crore. The differential increment in actuarial valuation as on 31-03-2023 vis-à-vis 31-03-2022 is Rs.119.48 crore and the same has been added to provisions during the year and shown under prior period expenses.

c. The following ledger balances have been clubbed for sake of simplicity / ease of treatment:

Description	Amount (Rs.)
LIABILITIES & PROVISIONS	
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 September 2023 to 31st March 2024.	83,83,375
License fee for use of space at India Habitat Centre, Lodhi Road, New Delhi, from May 2022 till March, 2024, at the rate of Rs. 33,91,536/- per month	7,80,05,328
Total Receivable from MoRD (B)	**9,95,31,319**
Net receivable by NIRDPR from MoRD (A – B = C)- SCH-A11	**7,44,16,625**

d. An amount of Rs.7,80,05,328/- is receivable from MoRD towards license fee for use of space at India Habitat Centre, Lodhi Road, New Delhi, from May 2022 till March, 2024, at the rate of Rs. 33,91,536/- per month. Out of the above Rs.4,06,98,432/- is shown under current year income (FY-23-24) and Rs. 3,73,06,896/- is shown as prior period income (May-22 to March-2023) in the Income and Expenditure account and corresponding amount is shown as receivable from MoRD at Schedule-11-Current Assets (Based on letter no: NIRDPR/DELHI/3-18-89-Admn(11209) dated 18th November, 2022).

e. As per NIRDPR policy, 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 2023-24, an amount of Rs.1,01,880/- being EMD unclaimed for more than 3 years and an amount of Rs.15,33,270/- being SD unclaimed for more than 3 years has been transferred to Misc. Receipts of NIRDPR, as per the above policy. The unclaimed EMD deposit amount of Rs.1,71,100/- and unclaimed SD amount of Rs.6,09,834/- transferred to Miscellaneous Receipt during previous years is paid against during the current year 2023-24 from Miscellaneous Receipts on claim from the parties.

f. Wherever feasible, Schedules/ledgers have been regrouped/rearranged based on the observation of C&AG's audit. The figures are rounded to the nearest rupee.

g. Receivables from third parties and assets pertaining to balances of projects/-programmes are subject to confirmation.

h. Savings bank rate interest for the year 2023-24 on balances of Projects & Plan Capital was credited to the project ledgers.

i. An amount of Rs.98,73,187/- shown as deduction during the year in the schedule 8: Fixed Assets under Sl. No.16 NERC Assets is towards rectification of wrong classification of revenue expenditure of an amount of Rs. 92,13,792/- to capital expenditure during FY 2022-23 and an amount of Rs.6,59,395/- pertaining to Hqrs Assets wrongly booked to NERC Assets during FY 2022-23 has been rectified and shown under Furniture & Fixture of Headquarter.

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

No.DGA(C)/CEA/NIRD&PR/SAR 2023-24 / 2024-25 **Date: 12.12.2024**

सेवा में
सचिव,
भारत सरकार,
शिक्षा मंत्रालय,

महोदय,

विषय: Separate Audit Report on the Accounts of the National Institute of Rural Development and Panchayat Raj (NIRD & PR), Hyderabad, for the year 2023-24.

******

Separate Audit Report on the Accounts of the National Institute of Rural Development and Panchayat Raj (NIRD & PR), Hyderabad for the year 2023-24, Annexure thereof and one copy of the Annual Accounts for the year 2023-24, 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

No.DGA(C)/CEA/NIRD&PR/SAR 2023-24 / 2024-25 **Date: 12 .12.2024**

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 2023-24 (English version), with a request to furnish Hindi version of the approved Annual Accounts 2023-24 (2 sets), to this Office.

Ch.V.Sai Prasad

DIRECTOR/CENTRAL EXPENDITURE AUDIT
O/o DIRECTOR GENERAL 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 2024

We have audited the attached Balance Sheet of National Institute of Rural Development & Panchayati Raj (NIRDPR), Hyderabad as on 31 March 2024, 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 the year 2024-25. 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 findings.

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

3. We have conducted the audit in accordance with the 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 and 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:

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.

i) The Balance Sheet, Income & Expenditure Account and Receipt & Payments Account dealt with by this report have been drawn up in the format approved by the Ministry of Finance.

ii) In our opinion, proper books of accounts and other relevant records have been maintained by the Institute as required under Finance Bye Law 31 of the Institute, in so far as it appears from our examination of such books.

We further report that:

A. Consolidated Balance Sheet

A.1 Assets

A.1.1 Fixed Assets - Rs.76.79 crore

A.1.1.1 Reference Number: OBS-1608149 – Persistent Irregularity

The Institute continued to reflect the value of Fixed Assets at Rs. 76,79,02,222 by considering the accumulated depreciation of Rs. 44,81,04,021 being the pseudo/fictitious asset (Depreciation Reserve), instead of reflecting the value of Net Bock of Assets at Rs. 31,97,98,201. This resulted in overstatement of Fixed Assets as well as Reserves and Surplus by Rs. 44.81crore. No action was taken despite this pointed out in previous years.

A.2 Current Assets, Loans & Advances- Rs.590.51 crore

A.2.1 Reference Number: OBS-1623825

An amount of Rs. 21,78,939 was advanced to CPWD GHY for NERC Hostel Renovation and the same was completed in December 2020. However, the same was still shown under Sub schedule-A9-Deposits (under Schedule-11 Current Assets, Loans and Advances). This resulted in overstatement of Current Assets, Loans & Advances to the extent of Rs. 21,78,939. No action was taken despite this pointed out in previous years.

B. Income and Expenditure Account

B.1 Income

B.1.1 Reference Number: OBS-1601591

An amount of Rs. 33,43,082 was shown as Minus Miscellaneous Receipts in Income and Expenditure Account. This resulted in an understatement of income in Income and Expenditure account as well as understatement of Surplus by Rs. 33,43,082. No action was taken despite this pointed out in previous years.

C. General

C.1 Reference Number: OBS-1615722 – Persistent Irregularity

An amount of Rs. 4,87,33,75,961 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 the previous SAR.

Corpus: Receivable from MoRD: Rs. 44,12,66,569

Employees Benefits: Actuarial: Receivable from MoRD: Rs. 3,83,65,26,346

Depreciation Reserve: Receivable from MoRD: Rs. 52,11,66,42

Receivable from MoRD: Rs. 7,44,16,625

C.2 Reference Number: OBS-1639366

A dispute is going on between NIRD and GHMC regarding payment of Service Charges for the property bearing H. No. 5-6-154 of PTI No.1060535447 situated at Premavathipet of NIRD, Hyderabad. GHMC demanded Rs. 57,87,530 (@75%) of Service Charges relating to the period 2023-24 and 2022-23 (difference amount of 75% - 33.33%) and NIRD, Hyderabad paid only Rs. 15,44,651 (@33.33%) relating to the year 2023-24 only. This needs to be disclosed suitably in the annual accounts of the institute.

C.3 Reference Number: OBS-1642963

i) An amount of Rs. 37.06 lakh advance given to the 16 members of the GPF was pending recovery as on 31-03-2024 needs to be shown under Current Assets as well as the fund amount receivable.

ii) An amount of Rs. 1.60 lakh is due from one member of CPF which is pending recovery from the advance given as on 31-03-2024. The amount is not reflected in both fund account as well as current assets.

C.4 Reference Number: OBS-1643267

i) The sponsored projects amounting to Rs. 18,10,48,187 which were not having transactions in last 2-3 years were grouped and exhibited as Inoperative Earmarked Fund under Specific Grants for Projects (L-3). The liability has been carried forward from last 2-3 years without any clearance/settlement. Action needs to be taken to clear the liability.

ii) An amount of Rs. 1,73,03,445 kept as liabilities (Rs. 1,62,66,589)/asset (Rs. 10,36,856) in sub schedule- L8 (Transfer Account) in previous FY 2022-23 was not transferred during the current FY 2023-24. No action was taken despite pointed out in previous years.

S. No.	Details	Asset (Rs.)	Liabilities (Rs.)
1	15.01.02.06.02-TRN BETWEEN GENERAL AND CONSUL	10,00,000	--
2	15.01.02.06.21-TRN TO BUILDING FUND	--	400
3	15.01.02.06.29-TRN BETWEEN DDUGKY531 AC TO SB 313 AC	--	1,62,66,189
4	S2270 Transfer Bet Gen A/c towards various Bank A/c	3,000	--
5	Transfer between Gen & Corpus A/c	33,856	--
	Total	**10,36,856**	**1,62,66,589**

iii) The closing balance of SAGY S 2527- Sansad Adarsh Gram Yojana Original as per ledger was shown as Rs. 10,58,23,205 whereas the same in Sub schedule L-3 (Project Bank A/c) of Sch-7 was shown as (-) Rs. 12,40,835. This needs to be reconciled and rectified.

C.5 Reference Number: OBS-1621131

An expenditure of Rs. 30,73,492 incurred on Medicine usage of Retired staff was not reflected in Income and Expenditure account of Medical Corpus Fund. This resulted in understatement of Schedule-8-03-Medical of Income and Expenditure Account and overstatement of surplus carried to Corpus/Capital Fund to the extent of Rs. 30,73,492.

C.6 Reference Number: OBS-1608149 – Persistent Irregularity

Against closing balance of Depreciation Reserve as on 31.03.2024 of Rs. 105,93,22,602, an amount of Rs. 53,81,56,181 representing the non-cash expenditure (Depreciation) charged to grants of the institute over years was accounted as Deprecation Reserve and investment made in G-Secs and State Development Loans.

D. **Grants-in-aid:** NIRD&PR received Grants-in -aid of 84.67 crore (Salary Grants - Rs. 62.50 crore and General Grants - Rs. 22.17 crore) and utilised Rs. 79.65 crore during the year 2023-24. The balance amount of Grants was refunded to GoI.

E. Management Letter

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

iii. 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.

iv. 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 2024; and

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

Nawal

Principal Director of Audit (Central)

Hyderabad

ANNEXURE to SAR

1. Adequacy of Internal audit system: Internal Audit Wing was established in NIRD & PR in July 2021. The Internal Audit of Accounts for the year 2023-24 was assigned to M/s GSRM & Co LLP, Chartered Accountants, Nandanavanam Complex Vengalarao Nagar, Hyderabad. Internal Audit Report for the year 2023-24 is awaited.

2. Adequacy of Internal Control System:

Internal Control System is not adequate due to following:

i) A huge suspense balance was shown in the accounts.

ii) A huge unclassified RTGS receipt were shown

iii) Most of the consultancy's projects had negative and positive balances indicating inadequate monitoring of the projects.

iv) Utilization certificates for the year 2023-24 are yet to be furnished.

3. Physical verification of Fixed assets

Physical verification of fixed assets to the end of March 2024 was conducted for the year 2023-24.

4. Physical verification of inventory: Physical verification of the inventory was conducted for the year 2023-24.

5. Regularity in payment of statutory dues: Statutory dues were paid regularly.

Ch.V. Sai Prasad

DIRECTOR/CENTRAL EXPENDITURE AUDIT

O/o DIRECTOR GENERAL 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 (NIRD&PR), Hyderabad for the year ended 31 March 2024

Para No.	Audit observation	Action taken / replies
1.	We have audited the attached Balance Sheet of National Institute of Rural Development & Panchayati Raj (NIRDPR), Hyderabad as on 31 March 2024, 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 the year 2024-25. 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 findings.	No comments
2.	This Separate Audit Report contains the comments of the Comptroller and Auditor General of India (CAG) on the accounting treatment only about classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions about compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through IRs/CAG's Audit Reports separately.	No comments
3.	We have conducted the audit in accordance with the 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 and 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.	No comments
4.	Based on our audit, we report that: 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.	No comments
(i)	The Balance Sheet, Income & Expenditure Account and Receipt & Payments Account dealt with by this report have been drawn up in the format approved by the Ministry of Finance.	No comments
(ii)	In our opinion, proper books of accounts and other relevant records have been maintained by the Institute as required under Finance Bye Law 31 of the Institute, in so far as it appears from our examination of such books.	No comments

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Para No.	Audit observation	Action taken / replies
	We further report that:	
A.	**A. Consolidated Balance Sheet** **A.1 Assets** **A.1.1 Fixed Assets - Rs. 76.79 crore** **A.1.1.1 Reference Number: OBS-1608149** The Institute continued to reflect the value of Fixed Assets at Rs. 76,79,02,222 by considering the accumulated depreciation of Rs. 44,81,04,021 being the pseudo/fictitious asset (Depreciation Reserve), instead of reflecting the value of Net Bock of Assets at Rs. 31,97,98,201. This resulted in overstatement of Fixed Assets as well as Reserves and Surplus by Rs. 44.81 crore. No action was taken despite this pointed out in previous years.	Schedule-8 of NIRDPR Annual Accounts clearly brought out depreciation reserve as an item separate from the grand total of the fixed assets. However, for clear exhibition of accounts as per uniform format the same has been shown under fixed assets. It may also be noted that the amount exhibited is depreciation reserve and not depreciation itself. Hence, it is not a fictitious asset and this has only been added to fixed assets for accounting purposes. The Rule 4 (H) of the MoA of NIRDPR provides for the following; 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. 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 deprecia-tion of Rs.35.15 crore was transferred to Building Fund as Bank transfer falling under the category of Earmarked Funds, so as to provide for infrastructure revival. However, the corresponding accounting entries as to the source of this amount could not be tranced out in the financial statement or ledgers. This led to situation where the building fund had both the capital fund for new works as well as Depreciation for revival of depreciated assets.

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Para No.	Audit observation	Action taken / replies
		In order to comply with accepted method of depreciations, these funds meant for asset renewal were bifurcated from the Building fund in FY 2020-21 and exhibited under Sch. 3 Earmarked Funds by creating 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. This practice is as per Accounting Standard 6 & GFR and brought consistency between the accounts and past practice. The same practice is being followed in central autonomous organization like IIM Lucknow, Banaras Hindu University, etc., in the form of Deprecia-tion (Sinking) fund, etc. Under the instructions and Accounting Principles for compilation of accounts of Non Profit Organisations it has been mentioned in Para 7, that any amount retained by way of providing depreciation, if in excess of amount which is considered reasonably necessary for the purpose, shall be treated as a reserve and not as a provision. 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. 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.

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Para No.	Audit observation	Action taken / replies
		The matter has been brought to the notice of the Ministry. A committee was constituted by ministry under the Chairmanship of the AS & FA. The Committee informed ministry that a decision regarding Depreciation fund will be taken up at the time of disengagement of the institute, as disengagement of the NIRDPR is under active consideration. The committee also directed contribution to this fund shall be stopped from financial year 2022-2023; accordingly NIRDPR complied with the directions from the financial year 2022-2023. And as such there has been no contribution to the Depreciation reserve which was accumulated over a decade. A CA Firm has been appointed to deal with the pending accounting issues which arose during the year 2019-20, and this issue of not finding the accounting trail for the Rs.35.15 crores to building fund has also been entrusted to CA firm. Accordingly, efforts are being made to trace the past entries and suitable action will be taken to rectify the same during the 2024-25.
A.2	**Current Assets, Loans & Advances- Rs. 590.51 crore** **A.2.1 Reference Number: OBS-1623825** An amount of Rs. 21,78,939 was advanced to CPWD GHY for NERC Hostel Renovation and the same was completed in December 2020. However, the same was still shown under Sub schedule-A9-Deposits (under Schedule-11 Current Assets, Loans and Advances). This resulted in overstatement of Current Assets, Loans & Advances to the extent of Rs. 21,78,939. No action was taken despite this pointed out in previous years.	CPWD, Guwahati has not furnished the Form -65 till the compilation of annual accounts and thus the advance was not settled as on 31.03.2024. However, on the basis of Form 65 furnished by CPWD, Guwahati, necessary book entries has been made and the advance is adjusted in the books of accounts of FY 2024-25.

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Para No.	Audit observation	Action taken / replies
	B. Income and Expenditure Account **B.1 Income** **B.1.1 Reference Number: OBS-1601591** An amount of Rs. 33,43,082 was shown as Minus Miscellaneous Receipts in Income and Expenditure Account. This resulted in an understatement of income in Income and Expenditure account as well as understatement of Surplus by Rs. 33,43,082/-. No action was taken despite this pointed out in previous years.	During the previous year the long pending unclaimed EMD and SD amounts were taken to Miscellaneous receipts head and the same was added to corpus with an understanding that these EMD & SD when claim would be refunded from corpus. During the current year, there is a receipt of Rs.21,86,279/- and a debit of Rs.55,29,360/-. The net of balances of Rs.33,43,082/- was adjusted from the current year Miscellaneous income/receipt. The negative balance in sub-ledger has been made good with miscellaneous receipts under schedule-which has shown as overall positive amount after adjusting the amount repaid to the deposit holder. The total receipts of Rs.38,42,974/- under "14.03 MISC RECEIPTS" is taken in the Schedule No.18 to the Income and Expenditure Account. The minus balance reported by the audit is pertains to a sub ledger "14.03.00.00.02 - Miscellaneous Receipts" under the Group ledger of "14.03 MISC RECEIPTS" in the Schedule No.18 and the net positive balance as on 31.03.2024 is Rs.38,42,974/-.
	General	
C.1	**C.1 Reference Number: OBS-1615722** An amount of Rs. 4,87,33,75,961 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 the previous SAR.	These claims have been made in accordance with the institute's policy, Government of India instructions and earlier audit observations to inter alia provide for retirement benefits actuarial funds. The matter has been brought to the notice of the Ministry. A committee was constituted by ministry under the Chairman ship of the AS & FA. The Committee informed ministry that a decision regarding these amounts will be taken up at the time of disengagement of the institute, as disengagement of the NIRDPR is under active consideration.

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Para No.	Audit observation	Action taken / replies
	Corpus: Receivable from MoRD: Rs.44,12,66,569	**Corpus: Receivable from MoRD: Rs.44,12,66,569** 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 holder's 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.
	Employees Benefits: Actuarial: Receivable from MoRD: Rs.383,65,26,346	**Employees Benefits: Actuarial: Receivable from MoRD: Rs.383,65,26,346** CAG has been consistently raising observations on the institute to provide for Actuarial valuation of retirement benefits and pension to meet the expenditure in respect of pension and retirement benefits. Further, During FY2020-21, CAPART, an Autonomous Body of MoRD was merged with this institute, which had retirement benefit provision on actuarial valuation basis, which was eventually 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 Rs.12.62 crores under this head. Following CAPARTs retirement benefits Actuarial valuation system which was integrated in NIRDPR's accounts actuarial valuation amount for retirement benefits for NIRDPR employees worked out to Rs. 417,26,15,832/- crores as on 31.03.2023 by LIC of India. Out of this, balance amount receivable was correctly shown as receivable from Ministry as Pension and retirements benefits system are introduced with the approval of Govt of India. The matter has been brought to the notice of the Ministry. A committee was constituted by ministry under the Chairman ship of the AS & FA. The Committee informed ministry that a decision regarding these amounts will be taken up at the time of disengagement of the institute, as disengagement of the NIRDPR is under active consideration. Accordingly, no amount has been added under this head during FY 2023-24.

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Para No.	Audit observation	Action taken / replies
	Depreciation Reserve: Receivable from MoRD: Rs.52,11,66,42	**Depreciation Reserve: Receivable from MoRD: Rs.52,11,66,42** 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. 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. The matter has been brought to the notice of the Ministry. A committee was constituted by ministry under the Chairman ship of the AS & FA. The Committee informed ministry that a decision regarding these amounts will be taken up at the time of disengagement of the institute, as disengagement of the NIRDPR is under active consideration. Accordingly, no amount has been added under this head during FY 2023-24.
	Receivable from MoRD: Rs. 7,44,16,625	**Receivable from MoRD: Rs. 7,44,16,625** Ministry of Rural Development has set up their offices at the NIRDPR, Janakpuri building and NIRDPR India Habitat Centre, Lodhi Road, New Delhi. Ministry has executed the Lease License deed in respect of Janakpuri building for which Ministry is paying the lease rent regularly and the lease rent payment from September 2023 to March 2024 was outstanding for which Rs.83,83,375/- and thus shown as receivable. In respect of occupation of building at India Habitat Centre (IHC) at Lodhi Road, Ministry has in principle agreed to pay the lease rent. As per the request of MoRD the draft license fee agreement between NIRDPR and MoRD was forwarded to Ministry and it is expected to be cleared by the Ministry. Ministry has been seeking various clarifications to clear the same and NIRDPR has been providing the same to Ministry from time to time. Since, the buildings are under continuous occupation by MoRD, and rent payable to NIRPDR revenue receivable has to be recognized on accrual basis and thus shown as receivable. A disclosure is also made in Notes to Accounts on the matter that this amount is receivable at Point d. 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.

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Para No.	Audit observation	Action taken / replies
C.2	**Reference Number: OBS-1639366** A dispute is going on between NIRD and GHMC regarding payment of Service Charges for the property bearing H. No. 5-6-154 of PTI No. 1060535447 situated at Premavathipet of NIRD, Hyderabad. GHMC demanded Rs. 57,87,530 (@75%) of Service Charges relating to the period 2023-24 and 2022-23 (difference amount of 75% - 33.33%) and NIRD, Hyderabad paid only Rs. 15,44,651 (@33.33%) relating to the year 2023-24 only. This needs to be disclosed suitably in the annual accounts of the institute.	As per Article 285 of the Constitution of India, (1) The property of the Union shall, save in so far as Parliament may by law otherwise provide, be exempt from all taxes imposed by a State or by any authority within a State. (2) Nothing in clause (1) shall, until Parliament by law otherwise provides, prevent any authority within a State from levying any tax on any property of the Union to which such property was immediately before the commencement of this Constitution liable or treated as liable, so long as that tax continues to be levied in that State. Further, Apex court of India in catena of cases including Civil Appeals Nos. 9458-63 of 2003, Civil Appeal No. 9457 of 2003, Civil Appeal No. 9464 of 2003, Civil Appeal No. 9465 of 2003, Civil Appeal No. 6706 of 2004, held that up to a maximum of one-third (33 and 1/3%) of the property tax levied on private owners in regard to properties which did not avail any of the services provided by the municipal corporation, as they were self-sufficient on account of all services being provided by the Union itself. Several correspondences has been made with GHMC and discussed with GHMC in person also to revise the property tax as per the provisions of the constitution and the Apex Court judgements. But the same has not been revised. In view of the above provisions, NIRDPR is paying 3 3 and 1/3% of the property tax, the remaining unjustified demand is under dispute for which this institute is making necessary efforts to take a legal remedy. Regarding disclosure of the disputed amount of RS.57,87,530/- for payment of Service Charges to GHMC for the property bearing H. No. 5-6-154 of PTI No. 1060535447 situated at Premavathipet of NIRD, Hyderabad, necessary action will be taken during the year 2024-25 in consultation with legal section. This will be disclosed suitably in the annual accounts of the institute.

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Para No.	Audit observation	Action taken / replies
C.3	**Reference Number: OBS-1642963** i. An amount of Rs. 37.06 lakh advance given to the 16 members of the GPF was pending recovery as on 31-03-2024 needs to be shown under Current Assets as well as the fund amount receivable.	The GPF/CPF advance is interest free and the amount drawn by the employee is out of their own deposit balance. No purpose is served by showing as advance in the current asset side and employees deposits in liability side without having actual deposits in their account. Further, the balance of GPF/CPF as exhibited under liabilities is the net liability to the GPF/CPF subscribers. However, the suggestion of audit is noted and the same will be suitably disclosed during the FY 2024-25.
	ii. An amount of Rs. 1.60 lakh is due from one member of CPF which is pending recovery from the advance given as on 31-03-2024. The amount is not reflected in both fund account as well as current assets.	Reply furnished at above point 3.17(ii)
C.4	**Reference Number: OBS-1643267** i. The sponsored projects amounting to Rs. 18,10,48,187 which were not having transactions in last 2-3 years were grouped and exhibited as Inoperative Earmarked Fund under Specific Grants for Projects (L-3). The liability has been carried forward from last 2-3 years without any clearance/settlement. Action needs to be taken to clear the liability.	Action will be taken during the FY 2024-25 as per the Institute's policy on earmarked fund that remained inoperative for more than three years.
	ii. An amount of Rs. 1,73,03,445 kept as liabilities (Rs. 1,62,66,589)/asset (Rs. 10,36,856) in sub schedule- L8 (Transfer Account) in previous FY 2022-23 was not transferred during the current FY 2023-24. No action was taken despite pointed out in previous years.	Necessary action has been taken during FY-24 -25.

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<tr><th>Para No.</th><th>Audit observation</th><th>Action taken / replies</th></tr>
<tr><td></td><td>
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<tr><th>S. No.</th><th>Details</th><th>Asset (Rs.)</th><th>Liabilities (Rs.)</th></tr>
<tr><td>1</td><td>15.01.02.06.02-TRN between General and Consul</td><td>10,00,000</td><td>--</td></tr>
<tr><td>2</td><td>15.01.02.06.21-TRN to Building Fund</td><td>--</td><td>400</td></tr>
<tr><td>3</td><td>15.01.02.06.29-TRN between DDUGKY531 AC TO SB 313 AC</td><td>--</td><td>1,62,66,189</td></tr>
<tr><td>4</td><td>S2270 Transfer Bet Gen A/c towards various Bank A/c</td><td>3,000</td><td>--</td></tr>
<tr><td>5</td><td>Transfer between Gen & Corpus A/c</td><td>33,856</td><td>--</td></tr>
<tr><td colspan="2">Total</td><td>10,36,856</td><td>1,62,66,589</td></tr>
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</td><td></td></tr>
<tr><td></td><td>Iii) The closing balance of SAGY S 2527-Sansad Adarsh Gram Yojana Original as per ledger was shown as Rs. 10,58,23,205 whereas the same in Sub schedule L-3 (Project Bank A/c) of Sch-7 was shown as (-) Rs. 12,40,835. This needs to be reconciled and rectified.</td><td>Audit observation is noted and necessary action has been taken and the same will be reflected in the annual accounts of 2024-25.</td></tr>
<tr><td>C.5</td><td>Reference Number: OBS-1621131
An expenditure of Rs. 30,73,492 incurred on Medicine usage of Retired staff was not reflected in Income and Expenditure account of Medical Corpus Fund. This resulted in understatement of Schedule-8-03-Medical of Income and Expenditure Account and overstatement of surplus carried to Corpus/ Capital Fund to the extent of Rs. 30,73,492.</td><td>The audit observation was reviewed and it is observed that in Medical Corpus Fund - Income and Expenditure account for 2023-24, expenditure for retired staff of Rs.37,85,567/- (including medicine usage of Rs.4,54,538/- which was recorded as receivable from Medical corpus) was correctly accounted for. Hence, there is no understatement of expenditure, and consequently there is no overstatement of surplus carried to Medical Corpus/Capital Fund.</td></tr>
<tr><td>C.6</td><td>Reference Number: OBS-1608149

Against closing balance of Depreciation Reserve as on 31.03.2024 of Rs. 105,93,22,602, an amount of Rs. 53,81,56,181 representing the non-cash expenditure (Depreciation) charged to grants of the institute over years was accounted as Deprecation Reserve and investment made in G-Secs and State Development Loans.</td><td>The Rule 4 (H) of the MoA of NIRDPR provides for the following:

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.</td></tr>
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Para No.	Audit observation	Action taken / replies
		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. In order to comply with accepted method of depreciations, these funds meant for asset renewal were bifurcated from the Building fund in FY 2020-21 and exhibited under Sch. 3 Earmarked Funds by creating 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. This practice is as per Accounting Standard 6 & GFR and brought consistency between the accounts and past practice. The same practice is being followed in central autonomous organization like IIM Lucknow, Banaras Hindu University, etc., in the form of Depreciation (Sinking) fund, etc. Under the instructions and Accounting Principles for compilation of accounts of Non Profit Organisations it has been mentioned in Para 7, that any amount retained by way of providing depreciation, if in excess of amount which is considered reasonably necessary for the purpose, shall be treated as a reserve and not as a provision. 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. 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. The matter has been brought to the notice of the Ministry. A committee was constituted by ministry under the Chairman ship of the AS & FA. The Committee informed ministry that a decision regarding Depreciation fund will be taken up at the time of disengagement of the institute, as disengagement of the NIRDPR is under active consideration.

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Para No.	Audit observation	Action taken / replies
		The committee also directed contribution to this fund shall be stopped from financial year 2022-2023; accordingly NIRDPR complied with the directions from the financial year 2022-2023. And as such there has been no contribution to the Depreciation reserve which was accumulated over a decade. The amounts available under this fund have been invested as per the institute's policy so as not to lose investment value of this fund, taking into consideration the long term requirements of depreciation funds for asset renewal.
D.	**Grants-in-aid**: NIRD&PR received Grants-in -aid of 84.67 crore (Salary Grants - 62.50 crore and General Grants - 22.17 crore) and utilised 79.65 crore during the year 2023-24. The balance amount of Grants was refunded to GoI.	NIRD&PR received Grants-in-aid of Rs. 84,66,75,000/- through PFMS out of that Rs.5,90,23,315/- crore was returned on 31.03.2024 through PFMS, hence the net grant received during the year 2023-24 was Rs.78,76,51,685/-. There was also opening balance of Rs.1,72,69,243/- (previous year unspent balance) and other receipts/ recoveries of Rs.1,18,12,198/- including interest of Rs.3,62,352/-. Therefore, the total fund receipts was Rs.81,67,33,126/-. Out of that Rs.81,63,70,774/- was utilised (Under Salaries Rs.59,38,60,223/- + General Rs.21,25,88,835/- crore) during the year 2023-24 and Rs.3,62,352/- Interest is remitted to Ministry through Bharatkosh. The unspent balance for the year 2023-24 is Rs.99,21,716/-. Audited Utilization Certificate for FY-23-24 was submitted to Ministry along with Proof of Interest remittance.
E.	**Management Letter** Deficiencies that have not been included in the Separate Audit Report and persistent irregularities meriting attention of the management have been brought to the notice of the Director General, National Institute of Rural Development & Panchayati Raj (NIRD&PR), Hyderabad through a Management letter issued separately for remedial/corrective action.	No comments

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Para No.	Audit observation	Action taken / replies
iii.	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
iv.	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.	No comments
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 2024; and	No comments
b.	In so far as it relates to the Income & Expenditure Account of the ***Surplus*** for the year ended on that date	No comments

ANNEXURE to SAR

Para	Audit observation	Action taken / replies
1.	**Adequacy of Internal audit system:** Internal Audit Wing was established in NIRD&PR in July 2021. The Internal Audit of Accounts for the year 2023-24 was assigned to M/s GSRM & Co LLP, Chartered Accountants, Nandanavanam Complex Vengalarao Nagar, Hyderabad. Internal Audit Report for the year 2023-24 is awaited.	Internal Audit report received and necessary compliances on the report have been noted for suitable action.
2.	**Adequacy of Internal Control System:** Internal Control System is not adequate due to following:	
	A huge suspense balance was shown in the accounts.	Suspense balance of long past years were identified and reduced considerably during the current year and continuous efforts are being made to reduce the same. During the current year suspense account were not added, hence there internal control is effective and adequate.
	A huge unclassified RTGS receipt were shown	Unclassified RTGS receipts of long past years are identified and classified to the respective ledgers on a continuous basis and reduced considerably during the current year and continues efforts are being made to reduce the same.
	Most of the consultancy's projects had negative and positive balances indicating inadequate monitoring of the projects.	In respect of Long pending consultancy's projects having negative balances efforts are being made to rectify the same. Consultancy projects initiated during current year do not have such negative balance due to diligent internal efforts by the institute.
	Utilization certificates for the year 2023-24 are yet to be furnished.	Utilization Certificate for the year 2023-24 has been furnished to Ministry.
3.	**Physical verification of Fixed assets** Physical verification of fixed assets to the end of March 2024 was conducted for the year 2023-24.	No comments
4.	**Physical verification of inventory** Physical verification of the inventory was conducted for the year 2023-24.	No comments
5.	**Regularity in payment of statutory dues** Statutory dues were paid regularly.	No comments

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NIRDPR

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Ministry of Rural Development, Government of India
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