

Annual Accounts 2017 – 2018



NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ
Rajendranagar, Hyderabad – 500 030

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NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 MARCH 2018

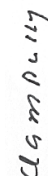
RECEIPTS	Current Year 2017-18	Previous Year 2016-17	PAYMENTS	Current Year 2017-18	Previous Year 2016-17
Opening Bank/Cash Balance	2,694,763,580	1,605,756,666	Sch.1 Capital Account		
			Capital Grant	126,284,829	38,368,031
Sch.2 Reserves and Surplus	-	-	Sch.2 Reserves and Surplus	-	-
Sch.3 Earmarked Funds			Sch.3 Earmarked Funds		
Building Fund	9,217,458	36,084,914	Building Fund	620	32,691,856
Corpus Fund	169,182,435	1,669,159,221	Corpus Fund	738	864,403,349
Development Fund	1,068,141	49,082,143	Development Fund	47,569	56,634,635
Specific Grants for Projects	2,356,790,560	3,785,268,662	Specific Grants for Projects	1,759,576,567	3,326,712,861
Grants Received	500,000,000	588,300,000			
			Capital Grant - Plan		1,748,880
Sch.4 Current Liabilities & Provisions			Sch.4 Current Liabilities & Provisions		
Consultancy Projects - NERC	27,466,177	36,523,293	Consultancy Projects - NIRD	13,040	28,892,026
Consultancy Liabilities	1,115,524	-	Consultancy Projects - NERC	27,496,822	-
Liabilities & Provisions	66,123,543	-	Consultancy Liabilities	2,936,823	-
Transit Accounts	84,222,510	94,827,792	Liabilities & Provisions	121,739,302	-
Transfer Accounts	490,109,331	1,450,306,631	Transit Accounts	84,041,943	93,902,830
Consultancy - Interest	2,486,012	1,206,954	Transfer Accounts	379,479,048	1,508,255,441
Sch.5 Fixed Assets			Consultancy - Interest	1,207,189	1,206,954
P0014 P-Building & Other Construction Work	8,132	-	Sch.5 Fixed Assets		
P0019 P-Other Charges Non Recurring	420,465	-	P0014 P-Building & Other Construction Work	10,463,279	-
			P0019 P-Other Charges Non Recurring	-	24,318,174
P0021 Library Non Recurring	1,690	-	P0019 P-Other Charges Non Recurring - NERC	576,757	4,715,816
			P0021 Library Non Recurring	426,868	273,365
			P0021 P-Library Non Recurring - NERC	83,682	108,153
			P0019 P-Other Charges Non Recurring	12,402,586	-
			RTP Assets	2,941,158	919,333
			Work In Progress - Buildings	5,516,040	-
			Vehicles	11,441,739	-

RECEIPTS	Current Year 2017-18	Previous Year 2016-17	PAYMENTS	Current Year 2017-18	Previous Year 2016-17
Sch. 6 Investments			Sch. 6 Investments		
Investment in FDs General	-	1,066,827,871	Investment in FDs General	729,754,192	576,917,674
			Investment in FD Consultancy	-	9,000,000
Investment - From Earmarked Fund	343,625,691	-	Investment - From Earmarked Fund	1,250,900,226	-
Sch. 7 Current Assets			Sch. 7 Current Assets		
Deposits (Asset)	-	9,629,375	Deposits (Asset)	10,833,333	8,256,561
Loans & Advances - Staff	1,010,449	1,811,391	Loans & Advances - Staff	554,169	2,467,839
Consultancy Assets	-	443,298	Consultancy Assets	11,400	161,600
Current Assets & Advances	9,284,617	60,490,151	Current Assets & Advances	11,736,088	9,780,256
General A/c & Project Transit A/Cs	1,568,148,796	134,463,856	General A/c & Project Transit A/Cs	1,564,822,092	889,835,030
Direct Expenses			Direct Expenses		
Establishment Expenses			Establishment Expenses		
Salaries - Academic	34,075	-	Salaries - Academic	85,685,997	73,433,323
Salaries - Non Academic	417,128	-	Salaries - Non Academic	189,347,404	148,932,442
Health Centre Recurring	274052		Health Centre Recurring	9,591,093	8,128,866
Health Club	166675		Health Club	1,120,287	490,812
Leave Salary & Pension Contribution	1092155		Leave Salary & Pension Contribution	648,334	2,483,017
			Institution Contribution to PF	3,795,683	3,795,976
Other Retirement Benefits	916962		Other Retirement Benefits	117,668,927	104,483,960
Other Admn. Expenses			Other Admn. Expenses		
TA	1483628		TA	9,178,551	6,215,729
Other Charges - Recurring	3703538		Other Charges - Recurring	104,128,287	78,124,715
Grants to BVV / Creche etc.	2136823		Grants to BVV / Creche etc.	184,308	1,991,655
			Bank Charges	51,784	8,035
Activities			Activities		
Training Programmes	1003844		Training Programmes	25,462,586	24,456,162
Publications	6651		Publications	5,963,597	6,989,783
Action Research	126490		Action Research	1,410,945	4,827,797
Faculty Development	140201		Faculty Development	2,044,128	2,578,688
Out Reach	1224629		Out Reach	14,050,843	17,556,725
Rural Technology Park	1953180		Rural Technology Park	20,888,743	17,981,828
Research	2730624		Research	25,075,160	19,194,451
			Library Recurring	4,091,748	6,414,117

RECEIPTS	Current Year 2017-18	Previous Year 2016-17	PAYMENTS	Current Year 2017-18	Previous Year 2016-17
Seminars and Conferences	726592		Seminars and Conferences	9,341,751	6,437,570
PGDRDM	88973		PGDRDM	17,635,917	18,047,235
DEC Programmes	88425		DEC Programmes	-	4,789,141
			PGDSRD - RC	3,343,432	38,377
			Sponsored Training Programmes	-	1,120,344
			International Training Programmes	-	33,358,892
			Venue Programmes	-	741,226
Indirect Incomes					
Subscription to Journals	255,983	255,590	Subscription to Journals	6,840	-
Sale of NIRD Publications	22,075	66,992			
Fee From DEC Programmes	4,654,259	3,338,579	Fee From DEC Programmes	16,900	4,128,910
Fee From PGDRDM	22,467,604	20,354,669	Fee From PGDRDM	184,000	20,353,669
Hire of Vehicles	562,032	595,308			
Institutional/Conf Hall Charges/ Faculty Cost/Others	178,239,769	50,088,770	Institutional/Conf Hall Charges/ Faculty Cost/Other	42,464	-
Interest on Loans & Advances	690,861	1,230,566			
Interest from Savings Bank A/c	19,629,740	13,666,695	Interest on Savings Bank A/c	372,844	-
N0009 - Interest on Deposit - Electricity Dept	198,375	219,018			
Interest on Short & Long Term Deposits	4,504,813	86,983,628			
Licence Fee	4,178,428	2,963,194	Licence Fee	490	-
Misc Receipts	25,276,503	20,558,433	Misc Receipts	3,653,289	-
Venue Programmes	2,302,003	934,029	Venue Programmes	647,326	-
			Closing Bank/Cash Balance	1,835,420,446	2,694,763,579
Total	8,606,342,201	10,791,437,688	Total	8,606,342,201	10,791,437,688



(CHANDA PANDIT)
FINANCIAL ADVISER



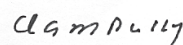
(W.R. REDDY)
DIRECTOR GENERAL

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ
BALANCE SHEET AT MARCH 31, 2018

PARTICULARS	SCH.REF.	31-Mar-18 Rs.	31-Mar-17 Rs.
CAPITAL AND LIABILITIES			
I Capital Fund	SCH.1	557390551	487816054
Reserves & Surpluses	SCH.2	0	0
Earmarked Funds	SCH.3	470442383	3936271523
Current Liabilities & Provisions	SCH.4	527118974	466505121
GRAND TOTAL		5814951908	4890592698
II ASSETS			
Fixed Assets	SCH.5	187420083	194625003
CPGS Assets	SCH.5	10132	199861
Investments	SCH.6	3599539341	1890110392
Current Assets	SCH.7	2027982353	2805657443
GRAND TOTAL		5814951908	4890592698



(CHANDA PANDIT)
FINANCIAL ADVISER



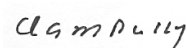
(W.R. REDDY)
DIRECTOR GENERAL

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ
INCOME & EXPENDITURE ACCOUNT
FOR THE PERIOD ENDED 31 MARCH 2018

	SCH.	31-Mar-18 Rs.	31-Mar-17 Rs.
INCOME			
I Grants	8	483637797	501159043
II Other Income			
Income From Sales / Services	9	6484763	3818524
Fee / Subscriptions	10	32502184	24958899
Income From Investments	11	33410195	61665077
Interest Earned	12	921639	1419061
Other Income	13	235717954	68651949
TOTAL		309036735	160513510
GRAND TOTAL		792674532	661672553
III EXPENDITURE			
Establishment Expenses	14	420599113	336415513
Other Administrative Expenses	15	97710821	87267527
Activities	16	121428927	130246191
TOTAL		639738861	553929231
IV Depreciation	5	51171057	43214760
V Increase / (Decrease) In Stock	17	1582216	145251
VI EXCESS OF INCOME OVER EXPENDITURE	18	100182398	64383311
GRAND TOTAL		792674532	661672553
Add : Prior Period Items		61901518	3532038
Less: Prior Period Items		0	15071
NET INCOME AFTER PRIOR PERIOD ADJUSTMENTS		162083917	67900278
CARRIED OVER TO BALANCE SHEET			



(CHANDA PANDIT)
FINANCIAL ADVISER



(W.R. REDDY)
DIRECTOR GENERAL

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ
SCHEDULES FORMING PART OF
BALANCE SHEET AS AT 31 MARCH, 2018

SCH	Particulars	Ref.No			31-Mar-18	31-Mar-17
SCH.1	CORPUS / CAPITAL FUND					
	Capital Fund - General				538605546	472201658
	Capital Fund - RTP				18785005	15614397
	BALANCE AT THE YEAR-END				557390551	487816054
SCH.2	RESERVES AND SURPLUS					
	Capital Reserve - (Grants in Aid)					
	Gift Recd. From GOI					
	TOTAL				-	-
SCH.3	EARMARKED FUNDS					
				Opening Balance	Additions	Utilisation
	i. Capital Grant - Plan			603749774	23824467	17348787
	ii. Building Fund			225745768	26056273	6095130
	iii. Corpus Fund			1724683117	228675657	1953358774
	iv. Development Fund			76705634	7400375	172944
	v. Specific Grants for Projects	L3		1305187370	2484208847	1952188170
	vi. CPGS Assets			199861	0	189729
	TOTAL			3936271523	2770165619	1975994759
					4730442383	3936271523

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31 MARCH, 2018

	Group Ref.	31-Mar-18 Rs.	31-Mar-17 Rs.
SCH.4 CURRENT LIABILITIES & PROVISIONS			
Consultancy Projects	L4	45225734	41100780
Consultancy Liabilities	L5	2807887	2139365
Liabilities & Provisions	L6	351727662	414914979
Transit Accounts	L7	1363231	5524185
Transfer Accounts	L8	124969014	1800366
Transfer Accounts (Consultancy)	L8	1025446	1025446
TOTAL		527118974	466505121
SCH.6 Investments in FDs - Consultancy		9000000	9000000
Investments in FDs - General	A6	1307287866	577533674
Investment in FDs - From Earmarked Fund	A6	2283251475	1303576718
TOTAL		3599539341	1890110392
SCH.7 Current Assets & Advances	A4	124381162	79258751
General A/C & Project Transit A/Cs	A4	2321001	1196371
Loans & Advances - Staff	A4	3267250	4429284
Deposits (Asset)	A5	18998703	8542420
Transit Accounts	A7	18616	1899019
Consultancy Assets	A8	7957371	2566334
Closing Bal. General A/C	A9	1803319370	2662064322
Closing Bal. Consultancy A/C	A10	32101076	32699257
Transfer Accounts	A11	35617804	13001685
TOTAL		2027982353	2805657443

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31 MARCH, 2018
SCHEDULE 5: FIXED ASSETS

Sl. No.	DESCRIPTION	Rate of Depreciation	Gross Block			As at the beginning of the year	Depreciation		Net block	
			Cost at the beginning of the year	Additions during the year	Cost at the year end		for the year	Total	31-Mar-18	31-Mar-17
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	Land	0%	7214857	0	7214857	0	0	0	7214857	7214857
2	Devp. on land	0%	598266	0	598266	0	0	0	598266	598266
3	Buildings	10%	243722415	0	243722415	203744317	11655937	215400254	28322161	39978098
4	Furniture & Fixtures	10%	36701936	5058460	41760396	29369588	1855777	31225365	10535031	7332348
5	Office Equipment	15%	56400709	654334	57055043	50606229	2254876	52861105	4193938	5794480
6	Computers	40%	100404447	5151683	105556130	97965280	3982006	101947286	3608844	2439167
7	Vehicles	15%	14873237	11832747	26705984	14873236	1464186	16337422	10368562	1
8	Cutlery, Crockery & D.H. Equipment		2776330	0	2776330	2776329		2776329	1	1
9	Audio Visual Equip	15%	62488354	555549	63043903	32121574	6906460	39028034	24015869	30366780
10	Plant & Machinery	15%	10290060	486872	10776932	4169647	1606336	5775983	5000949	6120413
11	Health Club	15%	1535334	0	1535334	791192	179611	970803	564531	744142
12	Library Books	40%	26677473	624257	27301730	26499770	252233	26752003	549727	177703
13	RTP Assets		58692724	3170609	61863333	55567343	1342315	56909657	4953676	3125382
14	NERC Assets		13652515	660439	14312954	7097204	2235242	9332446	4980508	6555311
15	Building Fund									
	Buildings	10%	197716291	10255147	207971438	119358846	14818717	134177563	73793875	78357445
	Plant & Machinery	15%	17449073		17449073	13377344	2617361	15994705	1454368	4071729
	TOTAL		851194021	38450097	889644118	658317898	51171057	709488955	180155163	192876123
16	CGARD Assets		37910355		37910355	37910354	0	37910354	1	1
17	CPGS Assets	15%	2314805		2314805	2114944	189729	2304673	10132	199861
	Plan Capital Work-in-progress		1748880	5516040	7264920	0	0	0	7264920	1748880
	RTP Work-in-progress		0	0	0	0	0	0	0	0
	Grand Total		893168061	43966137	937134198	698343196	51360786	749703982	187430215	194625003

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

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ
SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2018

	Group Ref.	31-Mar-18 Rs.	31-Mar-17 Rs.
Sch. 8 Grants / Subsidies			
Salaries		400000000	179713532
General		83637797	321445511
TOTAL		483637797	501159043
Sch. 9 Income from Sales / Services			
Sale of NIRD Publications		71579	66992
Licence Fee		4196475	2963421
Hire of Vehicles		562032	595308
Venue Programmes		1654677	192803
TOTAL		6484763	3818524
Sch. 10 Fees / Subscriptions			
Subscription to Journals		249143	255590
Fees from PGDRDM		27615682	20353669
Fees from DEC Programmes		4637359	4349640
TOTAL		32502184	24958899
Sch. 11 Income from Investments			
Interest on short & long term Deposits		33410195	61538006
Interest on SB A/c		0	127071
TOTAL		33410195	61665077
Sch. 12 Interest earned			
Interest on Loans & Advances		921639	1419061
TOTAL		921639	1419061
Sch. 13 Other Income			
Misc. Receipts		31176801	18563179
Institutional / Conf Hall Charges / Faculty Cost /Others		204541153	50088770
TOTAL		235717954	68651949
Sch. 14 Establishment Expenses			
Salaries - Academic		87675398	72213532
Salaries - Non Academic		190769649	148839678
Other Retirement Benefits		124859155	101251300
Sub-Total		403304202	322304510
Health Centre Recurring		10411584	7427071
Health Club		967386	605773
Leave Salary & Pension Contribution		1000010	2483017
Institution Contribution to PF		4915931	3595142
TOTAL		420599113	336415513

	Group Ref.	31-Mar-18 Rs.	31-Mar-17 Rs.
Sch. 15 Other Admn. Expenses			
TA		7948152	6010907
Other Charges - Recurring		89583361	79259965
Grants to BVBV / Creche etc.		179308	1996655
TOTAL		97710821	87267527
Sch.16 Activities			
Training Programmes		25768848	23269885
Publications		6307122	5932449
Action Research		1301530	4643270
Faculty Development		1988431	2586617
Out Reach		12253280	17737389
Rural Technology Park		18649123	20055032
Research		20914299	20383728
Library Recurring		4793010	4611857
Seminars and Conferences		9313818	6492906
PGDRDM		16911604	19684709
DEC Programmes		3227863	4848349
TOTAL		121428927	130246191
Sch. 17 Increase / (Decrease) in stock			
Closing Stock		7322748	8904964
Opening Stock		8904964	9050215
Net Increase / (Decrease)		1582216	145251
Sch. 5 Depreciation			
Depreciation on Capital Assets		51171057	43214760
TOTAL		51171057	43214760
Sch. 17 IGR and recoupment of deficit of grants			
Total IGR (Sch.9,10,11,12 & 13)			309036735
Less :			
Expenditure towards 30% of 7 CPC impact			15900600
Balance IGR			293136135
Deficit of Grants recouped from IGR			192953736
Net IGR			100182398

Schedules Forming Part of Balance Sheet as on March 31, 2018

S.No.	Group Description	March 31, 2018 (Rs.)	March 31, 2017 (Rs.)
Schedule	(L 3) SPECIFIC GRANTS FOR PROJECTS		
	CGARD PROJECTS		
1	C1713 Modern Tech. Incl. GIS GPS & Total Station	194000	0
2	C1721 Assmt & Change Detection by Spatial Tech.	225000	0
3	P0044 APIB Project (GC)	451163	640709
4	S1611 DSCWD Bhubaneswar Trg Prog	66148	217069
5	S1612 Est of CGARD Centre at Madagascar	7731714	11449646
6	S1614 PCD Bhubaneswar Govt of Odisha Trg Prog	(156107)	762084
7	S1701 STP on PMGSY - NRRDA	3107371	0
8	S1713 Geo ICT Tech. Based Sustainable Dev. Initiative	153412	0
9	S1720 CC Roads 3rd Party Evaluation on Quality	5200000	0
10	S1721 APIB Project Uttarakhand for Tehri Garhwal	10000000	0
11	S1722 Spectral Library Gen. & Comparison in AP (SAC ISRO)	500000	0
12	S2060 Integrated Land and Water Resources Conservation	211	203
13	S2067 Monitoring and Impact Asses for Watershed (GC)	4127564	3968812
14	S2068 SDSS for Rural Development (GC)	(43867)	(42180)
15	S2069 CGARD NIRD (GC)	3339	3211
16	S2105 CGARD at Ralegaon Sidhi	386	371
17	S2106 CDAP - Dept of Agrl	51810	49817
18	S2138 Setting Up of 4 GIS Centres (CGARD)	1808172	1738627
19	S2179 State Level W/S - SAP Dehradun	10402	10002
20	S2184 GIS -Watershed M&E	(1372087)	(1319314)
21	S2191 Estt of CIRDAP ICT Centre at Dhaka	4365358	10485330
22	S2345 CGARD Project Management Charges	526384	506138
23	S2391 Study of Energy Balance of Rural India-ISRO	728960	700923
24	S2431 Rural Roads on GIS Platform for Kerala	(189265)	(181986)
25	S2537-APIB-Uttarakhand(Upgradation)	(66038)	752424
26	S2554 Training Programme on PMKSY (CGARD)	2173423	2948621
27	S2557-EDPR & GEOHYDROLOGY of PMKSY	290420	1212404
28	S2560 Bijju KVK Proj Govt of Odisha	180232	380182
29	S2567 2 Day Workshop on PMKSY (CGARD)	210144	202062
30	S2568 Appl. of Space Tech in Rural Roads-CGARD	(331824)	209478
31	S2571 DIP Under PMKSY Sponsered by OWDM Odisha	963479	1360434
32	S2578 PMGSY Trg Programme	131803	445252
33	S2581 Geo Implementation in MGNREGA	54478745	53270627
34	S2583 EPRIS Project by ISRO	1909017	7058625

Schedules Forming Part of Balance Sheet as on March 31, 2018

S.No.	Group Description	March 31, 2018 (Rs.)	March 31, 2017 (Rs.)
	DDU GKY PROJECTS		
35	S2099 SGSY BPL Youth Hoshangabad-MP-AISECT	50	0
36	S2233 NRO-DDUGKY	17679923	0
37	S2337 Manthan Gramin Evam Samaj Seva Samithi-Bhopal	(106346)	(106346)
38	S2363 Core Edu & Tech Ltd (SGSY)	400000	400000
39	S2365 Sunil Hitech Engineers Ltd (SGSY)	0	0
40	S2381 Sri Shakthi Assn (SGSY/ASDP)	9386290	0
41	S2441 Rashtriya Saksharatha Mission (JH)	6983	0
42	S2451 AROH Foundation - ROSHINI (Jh)	(6102)	0
43	S2477 Centum Workskills India Ltd-AS (Haryana)	0	0
44	S2496 ICA Infotech Pvt Ltd (WB)	23338254	0
45	S2546 IISD (Assam)	(710)	0
46	S2564 IL&FS 4 (Himayat 2016)	697366	0
47	S2573 M/S Donbosco Tech-Himayat (SEE J&K)	(9250)	0
	GENERAL		
48	S1603 Mngt of Water Resources in Over Expl Areas	(685171)	45204
49	C1601 UNICEF Instt Mechanism for Strategic Communication	121606	1039999
50	S2527 Saansad Adarsh Gram Yojana (SAGY)	(1490228)	(347427)
51	C1602 Study on Impact Evaluation Nereda Nalgonda	(50426)	(48000)
52	C1603 EPSRC	(90955)	106011
53	C1604 Multisectoral - UNWOMEN	(363597)	0
54	C1605 CRUX CGGPA Jul 16	538393	552274
55	C1701 CSR Initiatives of NMDC IVD	744603	0
56	C1702 EPO Cell of Center for Agrarian Studies	116237	0
57	C1703 CSR 3rd Party Auditing Toilet Cononstruction	316413	0
58	C1704 Evaluation Report on CSR Activities	180710	0
59	C1706 UNICEF Swachhata Prashikshaks	0	0
60	C1707 APO CIRDAP AARDO	122114	0
61	C1708 Agri Entrepreneurship Programme (BRLPS)	367414	0
62	C1709 Agri Enterpreneurship AP - SERP	150552	0
63	C1710 SFAC FPOs Trg. in Maharastra	61100	0
64	C1711 Strategic Comm. AP, TS, Karnataka UNICEF	1388482	0
65	C1712 Workshop Social Norms Knowledge Hub-UNICEF	150000	0
66	C1714 SHG- Bank Linkage Programme NABARD	214107	0
67	C1715 National Swachhata Resource Centre	2231444	0

Schedules Forming Part of Balance Sheet as on March 31, 2018

S.No.	Group Description	March 31, 2018 (Rs.)	March 31, 2017 (Rs.)
68	C1717 Squat Test to Optimize User Interfaces of Squat Toilets	66504	0
69	C1719 Keys Old Black Boxes-Devp.Methods Improve Nutri Assmnt.	1384743	0
70	C1720 WASMO Training Commnity Based Water	279830	0
71	S0073 Action Research Project	69198	69198
72	S1601 Evaluation of the PMAGY (DSJ&E)	1005886	(455000)
73	S1602 Operationalising India Panchayat IPKP	484857	1126470
74	S1604 RS on Devp Services for GPs and Villages	527620	0
75	S1605 CHRD Trg Prog on Unnat Bharat	4074129	785721
76	S1606 CB Trg of Elected Women PRIs in Jharkhand	5557951	10734229
77	S1607 Study on Creation of Productive Assets MGNREG	541523	539090
78	S1608 Transforming India Through PRIs by E-Enableme	4538859	34515102
79	S1609 Socio-Eco. Impact of MGNREGA on ETP	257133	253714
80	S1613 2nd Capacity Building & Participatory Trg Prg	(408660)	0
81	S1615 Intigrated Action Plan Govt of Odisha	148235	0
82	S1702 Best Practice for Newly Promoted BDOs of Assam	70392	0
83	S1703 Capacity Building of Elected Women Assam	(223471)	0
84	S1704 IIT Delhi	185007	0
85	S1705 RTP Projects	1633435	0
86	S1706 Trg. Workshop on PES Application (CPR)	(343779)	0
87	S1707 Gender Budgeting in RD National Trg. Progs-2	359015	0
88	S1708 STP to IPRPs & Auditors (NRLM)	2150732	0
89	S1709 NRLM - CGSRLM	647983	0
90	S1710 Poverty & Inequality NSSTA	228316	0
91	S1711 Capacity Building and Training CB&T	12000000	0
92	S1712 Mid Term Evaluation of MKSP Projects	2646552	0
93	S1714 Publish of HB on PR Statistics	3005000	0
94	S1716 Water Resource Mgmt for Sust. Devpt	(951124)	0
95	S1718 National Workshop on Science Film Making	34250	0
96	S1719 National Work Shop Formuation GPDP	(411850)	0
97	S1726 Agro Climatic Base Innovations for Sus Rural Devp	894500	0
98	S1804 National Workshop on GPDP (CPR)	1214735	0
99	S2083 ICDAP PLAN PREPARATION KERALA	2389999	2389999
100	S2103 SRP Natl Livelihood Research	(32427)	(5962)
101	S2125-RSETI-TRAINING RECEIPTS/PAYMENTS	(138160)	0
102	S2146 STUDY ON END USE OF FUND RELEASED	(73140)	0
103	S2156 AMR-APARD IN BRGF DIST RELEASES	(79932)	0

Schedules Forming Part of Balance Sheet as on March 31, 2018

S.No.	Group Description	March 31, 2018 (Rs.)	March 31, 2017 (Rs.)
104	S2176 PMAGY, CESD	6081461	6081461
105	S2177 ETC's TOT-3-CSERE	1566382	1566382
106	S2183 Best Practices-IAY	1816918	1747037
107	S2185 SLCGM-NRLM	0	(3670789)
108	S2187 Impact of Invst in Watershed Proj 2010-11	1	1
109	S2188 Plg & Mngt of IAY 2010-11 (CRI)	1255067	1255067
110	S2189 - TOT II NTAP on SGSY (CSERE)	965027	965027
111	S2191 Expert Group Under MGNREGA	717695	838351
112	S2214 CIRDAP 2009	3300	0
113	S2239-CIRDAP TRNG PROG-2013-14	3345114	1195480
114	S2313 Capart-GVA/NGA (CPME)	80324	80324
115	S2314 Revitalisation of SIRD, Ranchi, Jharkhand	247875	247875
116	S2317-Lift Irrigation Schemes-APSIDC (CAS&DM) 2011	108629	108629
117	S2321 CSERE- SUB BLOCK TOT-III	15040821	18689110
118	S2346 Plng & Mngt of IAY - 2012-13	4988081	4796232
119	S2352- Evalution Study of ATMA Activity in AP	1497834	1497834
120	S2354-Capacity Bldg. Trg Prog -Watershed Dev Proj	8292389	8307389
121	S2357 PAG	(3210388)	(3210388)
122	S2389-PM's New 15 Pointsprog on Minotiries (CPME)	(172995)	(101392)
123	S2398-Pre Eval. of Watershed Proj Dev Prog& lwmp (C)	863839	(796811)
124	S2399-Adoption of Low Perfor. Dist Under MGNREGA	23588	23588
125	S2404-Monitoring of RMSA (EDCIL INDIA)	(326046)	(326046)
126	S2413-World Bank Workshop-Land Govrnance	64903	64903
127	S2414-Est, of CGARD&VLC IN CIRDAP DHAKA	(3804943)	(7872336)
128	S2415-RVM-SSA-Project on Engendering Edu. of the Gi	(42)	(40)
129	S2426-Capacity Building-MGNREGA (CWEPA)	(27800)	0
130	S2428-Kerala Inst of Local Admn (KILA)	33889100	32601598
131	S2475-RESEARCH STUDIES UNDER MGNREGA	(358972)	(358972)
132	S2498-Study on Non-Performing/foreclosed Pre-IWMP P	3441971	3429553
133	S2502 STP on Capacity Building-RKVY-ORISSA GOVT	968727	931468
134	S2506 SP Grants	(27822)	0
135	S2516 220 Tng Prog for Trng and Mgt of IAY	10081745	13995900
136	S2518 Trng Cum Awareness-MGNREGA & IAY (1-15/9/14)	1994861	4047343
137	S2523 GOALS	518823	2115247
138	S2524 SSA-T.STATE (2014-15)	19209	(90487)
139	S2529-RKVY AP-Mon.& Eval. of RKVY Proj (CPME)	656866	660707

Schedules Forming Part of Balance Sheet as on March 31, 2018

S.No.	Group Description	March 31, 2018 (Rs.)	March 31, 2017 (Rs.)
140	S2536 National Water Mission (3 Trng Prog)	433848	617448
141	S2541 Rurban Mission (SPMRM)	31128692	7758768
142	S2549 National Workshop on Own Source Revenue	280993	322768
143	S2551 Transfer of Tech - RTP - NFDB	476311	457991
144	S2552 Study on Agrarian Distress (CWLR)	(3423)	(3291)
145	S2553 Study on Migrant Areas in Bolangir Odisha	28665	37008
146	S2559 Consumer Education Gowthami Foundation	25750	24760
147	S2565 UNICEF Sangam Project (CGSD)	86663	147443
148	S2566 NIRD-GHS Emerging Economies Pvt Ltd (CGSD)	436084	424666
149	S2569-ISS Probationers Trg (Jan-18-22,2016) CWEPA	2772	89364
150	S2570 NDDDB-PO Trng Jan4-9/16 CPME	153741	147828
151	S2576 Study Tour of Rajasthan RD Service Trainee	699228	751550
152	S2577 RADPFI Rural Spacial Planning	(1279125)	(1227439)
153	S2579 NIRD PR & UNICEF	13625	16556
154	S2580 Training of Trainers	(659778)	(465712)
155	S2584 Trg Prog on Convergence of Plan Prog Odisha	629154	604956
156	S2585 Performance of APNA - Govt of AP	173929	173717
157	S2586 Seminar on Equity Access Inclusion	(160126)	(153967)
158	S2587 PMAGY	(73585)	(70755)
159	S2589 Management of Water Resource in Explt	(194)	0
160	S2701 Training on Poverty and Inequality Estimation	109782	105560
161	S2702-Exposure Visit of Elec.Rep of PR-Govt of Megh	430580	421288
162	S2703 STP CONST OF PROTOTYPE RH AUG29-SCP7 2016	1033650	(292730)
163	S2704 STP KILA PRIs Dec 5-7 2016 CPR	(5158)	(4960)
164	S2706 Gender Budgeting in Rural Devlp	(182927)	1320683
165	S2707 RD for Zilla Parishad Jharkhand State	807085	(137586)
166	S1701 PCD Bhubaneswar Govt of Odisha Trg Prog	0	762084
167	S1702 DSCWD Bhubaneswar Trg Prog	0	217069
168	Inoperative Earmarked Funds	153265016	147370208
169	P0006(A)- International Trng Prog-2013-14	16303249	3273587
170	P0006 P-SPONSORED RESEARCH PROJ - NERC	(1475939)	
171	P0006 P-SPONSORED TRNG PRG (PAYMENTS)	62405136	60847351
172	P0006 P-SPONSORED TRNG PRG (PAYMENTS) - NERC	3259290	0
173	S0117 S-UNDP SUSPENSE	(917637)	0
174	S0126-UNDP-13	3641064	0
175	S2225 TOLIC-Hindi	4197	0

Schedules Forming Part of Balance Sheet as on March 31, 2018

S.No.	Group Description	March 31, 2018 (Rs.)	March 31, 2017 (Rs.)
176	S2237-Un-Classified RTGS Receipts		36745636
177	S2706 Trf Prg Community Driven in RD	0	(8175)
	Project Bank A/C		
178	CRCDB&MI	93997091	88808660
179	DDU GKY	68565724	157210793
180	MGNREGA	931214050	241258921
181	MKSP	8308161	7943494
182	NRLM RC	5933660	22235345
183	RSETI-NIRDPR	67972763	181828924
184	SRSC-NIRDPR	82654076	86543896
185	UN WOMEN	6387	542480
186	Balances Showing as Receivables (Transferred to A4)	20311416	21298090
	TOTAL	1837208047	1305187370
Schedule	(L4) CONSULTANCY PROJECTS		
	NIRDPR - HQ		
1	C0394 Trg of Repre of GP on Family Walfer Prog	4229469	4229469
2	C0432 Impact of INDUS Income Generation Component	81701	81701
3	C0434 Soial Audit A Pilol Project on Community of	84000	84000
4	C0438 Methodology Afghanistan Offical	1008572	1008572
5	C0439 Afghanistan Team (RTP)	1283292	1283292
6	C0444 UNDP (IL&FS) CPME	391372	391372
7	C0445 YEMEN Republic CRCDB	472698	472698
8	C0446 Hindustan Copper Ltd. CESD	560891	560891
9	C0447-Intl Trg Cum Exposure-Nigerian Delegates	1923724	1923724
10	C0449-Eval of Sustainable Convergence Models of Bhi	184204	184204
11	C-0451-Expos Visit to Afganistan Officals (25.8.13)	100279	1095079
12	C0452-Tamilnadu Watershed Dev Agency-Consultancy	310518	973718
13	C0453 Int Trg Prog Advance Remote Sensing, Republic	465954	465954
14	C1707 Honorarium to Guest Speakers	(13040)	0
15	S2398 - Eva. Study of Watershed Dev. Prog.	1658000	0
16	Z0032-An Eval Study on 100%Financial Inclusion	(9)	(9)
	NIRDPR - RC		
17	ATMA-Sikkim-RC	152427	152427
18	Baseline Survey PMAGY in Assam	(162196)	(162196)
19	Cap Building Trng-NEC_NRLM-RC	860551	860551
20	C-GARD Infstr.Dev(NEC)-RC	1295206	1299887
21	China Malaysia Exposure Visit by Assam-RC	(1665212)	277082

Schedules Forming Part of Balance Sheet as on March 31, 2018

S.No.	Group Description	March 31, 2018 (Rs.)	March 31, 2017 (Rs.)
22	Con - Basin Devt Trg - Meghalaya	1823710	0
23	Con NRLM RC NERC Bank Transactions RC	(833367)	0
24	Con-BLS-PMAGY-Assam-RC	2114611	0
25	Con - EPRIS Proj - ISRO - RC	(15806)	0
26	Con - Evol IWMP B-II & III Nagaland - RC	217577	0
27	Con - Evol of IWMP - Tripura B-I - RC	(334533)	0
28	Con - Expo Visit to Assam of PER - A&N Island - RC	81786	0
29	Con - Expo Visit to S Korea & Japan - RC	670597	0
30	Con - GIS Reso Mapping - RC	1650330	0
31	Con - HESCO Proj - RC	850633	0
32	Con - NIRAMOY Proj - RC	355978	0
33	Con - NRLM RC NERC Projec	3770483	3770483
34	Con - Remuneration 10% All Projects - RC	(313180)	0
35	Con - RRC - MGNREGS Assam - RC	(33753)	0
36	Con - SLNA - Tripura - RC	200000	0
37	Con - Study - MGNREGS - P&RD Assam - RC	142724	0
38	Con - Water Reso Dept Meghalaya - RC	(33438)	0
39	DDU GKY-RC	317156	493888
40	Eval Study of BRGF-Meghalaya - RC	37487	37487
41	Exposure Visit by SIRD Rajasthan	73934	73934
42	Fish&Fig Farmers (Meghalaya) - RC	2577107	2577107
43	GIS-MAP-IWMP-ASSAM-RC	109239	109239
44	IWMP - Evol PMKSY - B-I-Tripura - RC	280000	280000
45	IWMP-KOKRAJHAR-RC	93787	93787
46	IWMP-Trng SLNA ASSAM-RC	1122817	1122817
47	IWWP Evol Project Nagaland-RC	749990	749990
48	MNRE for Solar Heating System-RC	399969	399969
49	NEC-CAP-BUILD-NRLM 3RD PHASE-RC	(2408792)	(1482481)
50	NEC-MAP-RC	(121048)	(121048)
51	NEC - Shifting Cultivation Geo Spatial Tech - RC	4922862	6000000
52	NFDB-Beel Fish Trng-RC	114783	114783
53	NFDB-Pisciculturedev in Kathora-Nalhari-RC	31171	31171
54	Rain Water Harvesting-RC	(1115)	(1115)
55	STP on SME & Expo Visit to South Korea & Japan - Govt of Assam - RC	1942294	4010291
56	STP on Water Resources for Meghalaya - RC	169655	93000
57	TSI-BRGF-Meghalaya-Rc	639036	639036

Schedules Forming Part of Balance Sheet as on March 31, 2018

S.No.	Group Description	March 31, 2018 (Rs.)	March 31, 2017 (Rs.)
58	Village Adoption -Hatiutha-RC	15656	15656
59	Voc Trg-WGH-Meghalaya-RC	3192505	3648521
60	West Garo Hills-Meghalaya Trg&Expo Visit-RC	1495000	1495000
61	Balance showing as Receivables (Transferred to A8)	5935489	1766849
	TOTAL	45225734	41100780
Schedule	(L5) CONSULTANCY LIABILITIES		
1	25% Int. on Inv-Benevolent Fund	284273	104024
2	75% Int on Inv- Development Fund	852821	312072
3	C0269 Transfer Between Generl & Consultancy	(490000)	168000
4	C0272 Hon Suspense	1092855	1092855
5	C0282 Income Tax	3900	0
6	Miscellaneous Receipts-NERC	111624	0
7	Balance showing as Receivable (Transferred to A8)	490000	0
8	Balance showing as Liability (Transferred from A8)	462414	462414
	TOTAL	2807887	2139365
Schedule	(L6) LIABILITIES & PROVISIONS		
1	S0010 S-Security Deposits	5127836	6084684
2	S0010 S-Security Deposits - Nerc	804248	645408
3	S0011 S-Earnest Money Deposits	3555224	4619891
4	S0011 S-Earnest Money Deposits - Nerc	293415	354662
5	S0014 S-Income Tax (Contractors)	429195	0
6	S0014 Tds Salaries 92B	474124	0
7	S0058 S-Sales Tax / Vat	154109	0
8	S0131 S-Seignorage	0	0
9	S2119 R-SETI	1450463	1143721
10	S2233 Monitoring Charges To NIRD From Projects	277312222	299528335
11	S2237-Un-Classified RTGS Receipts	11243633	0
12	S2372 Labour Cess	0	0
13	Service Tax	(9538)	0
14	T1011 Outstanding Liabilities	50883194	37378007
15	T1015 Plan (General)	0	61901518
16	P0006 P-Sponsored Research Proj - NERC	0	(1475939)
17	P0006 P-Sponsored Trng Prg (Payments) - NERC	0	3258752
18	Balance showing as receivable (Transferred to A04)	9538	1475939
	TOTAL	351727662	414914979
Schedule	(L7) TRANSIT ACCOUNTS		
1	S0015 S-L I C	(720)	(12501)
2	S0016 S-G I S	(17766)	114687

Schedules Forming Part of Balance Sheet as on March 31, 2018

S.No.	Group Description	March 31, 2018 (Rs.)	March 31, 2017 (Rs.)
3	S0018 S-PROFESSIONAL TAX	42250	0
4	S0019 S-S R C	(130)	0
5	S0202 S-GPF Salaries	788415	0
6	S2251 US Admn Govt of Mizoram	1320	0
7	Stale Cheques	531246	531246
8	S0014 S-INCOME TAX (CONTRACTORS)	0	796509
9	S0014 TDS Salaries 92B	0	423311
10	S0117 S-UNDP SUSPENSE	0	(917637)
11	S0126-UNDP-13	0	3641064
12	S2225 TOLIC-Hindi	0	17368
13	Balance showing as receivable (Tranferred to A7)	18616	930138
	TOTAL	1363231	5524185
Schedule	(L8) TRANSFER ACCOUNTS		
1	Balance showing as Liability (Tranferred from A11)	124969014	1800366
	TOTAL	124969014	1800366
Schedule	(L8) CONSULTANCY TRANSFER ACCOUNTS		
1	Con - Transfer to General Fund	416658	416658
2	Z0029-CONSULTANCY TRANSFER ACCOUNTS	608788	608788
	TOTAL	1025446	1025446
Schedule	(A4) CURRENT ASSETS & ADVANCES		
1	PM-CM Relief Funds	89781	89781
2	RC - CPWD CAPITAL WORKS - NERC	1766147	1766147
3	S2203 Proj. Contingencies	800076	0
4	Rc - Nerc - Suspense	2553786	0
5	T1009 Closing Stock	7322748	8904964
6	T1010 Accrued Income	90865333	44820959
7	T1012 Prepaid Expenses	578480	870213
8	T1136 T-Stamp On Hand	83857	32658
9	Balance showing as Receivable (Tranferred from L3)	20311416	21298090
10	Balance showing as Receivable (Tranferred from L6)	9538	1475939
	TOTAL	124381162	79258751
Schedule	(A4) GENERAL A/C & PROJECT TRANSIT A/Cs		
1	S2101-CRCDB	0	370406
2	S2123 ICAR NAIP Agri - C-GARD	365603	365603
3	S2326 SRS Chair - Rural Labour	1444468	460362
4	S2405-NRLM RESOURCE CELL	510930	0
	TOTAL	2321001	1196371

Schedules Forming Part of Balance Sheet as on March 31, 2018

S.No.	Group Description	March 31, 2018 (Rs.)	March 31, 2017 (Rs.)
Schedule	(A4) LOANS AND ADVANCES - STAFF		
1	Advances to Staff	1511434	1998489
2	N0009 N-Motor Vehicle Advance (Receipt)	426355	581439
3	N0009 N-Motor Vehicle Adv. (RECEIPTS) - NERC	(122291)	84987
4	P0003 P-HBA (RECEIPTS)	(1282576)	(1191856)
5	P0003 P-HBA (RECEIPTS) - NERC	(67980)	30600
6	P0017 P-HOUSE BUILDING ADVANCE	1996778	1996778
7	RC - MISC ADV - NERC	565478	228365
8	S0001 S-CYCLE ADVANCE	3900	0
9	S0001 S-CYCLE ADVANCE - NERC	(3025)	575
10	S0003 S-FESTIVAL ADVANCE	291276	464976
11	S0003 S-FESTIVAL ADVANCE - NERC	(57150)	43350
12	S0102 S-IMPREST	95275	0
13	S0104 S-PERSONAL COMPUTER ADVANCE	(77636)	162219
14	S0104 S-PERSONAL COMPUTER ADVANCE - NERC	(12588)	29362
	TOTAL	3267250	4429284
Schedule	(A5) Deposits		
1	Deposit with CPWD for Guest House Renovation	10833333	0
2	Deposit with TS Council For Sci & Tech	0	375400
3	Dep with LDO N.DELHI	1894586	1894586
4	P0016-TELEPHONE AND OTHER DEPOSITS	488675	488675
5	T1117-DEPOSITS WITH APSEB (RRS 345)	1940270	1940270
6	T1118-INT BEARING SEC.DEPOSIT APSEB (RRS 538)	509200	509200
7	T1119-DEPOSIT WITH G.M TELEPHONES	374496	374496
8	T1120-DEPOSITS WITH APDDC	6240	6240
9	T1121-JUBILEE POST OFFICE	0	1650
10	T1124-DEPOSITS WITH SAPNA ENTERPRISE	7200	7200
11	T1125-DPTS CH.SP CTP TELE OFF RJN HY	10000	10000
12	T1138 Deposits with Other Agencies	970500	970500
13	T1140-Dep. with APCPDCL(Aravali Guest House)	464203	464203
14	T1142-Deposit with LDO_RTP Land	1500000	1500000
	TOTAL	18998703	8542420
Schedule	(A6) INVESTMENT IN FDs		
	General		
1	S0005 S-Fixed & Short Term Deposits A/c	1306671866	576917674
2	S2235 FDs with SBH Against Issuance of BG	616000	616000
	TOTAL	1307287866	577533674

Schedules Forming Part of Balance Sheet as on March 31, 2018

S.No.	Group Description	March 31, 2018 (Rs.)	March 31, 2017 (Rs.)
	Earmarked Funds		
1	Building Fund	152767668	139732793
2	Corpus Fund	1824060780	919838003
3	Development Fund	81499291	75292432
4	DDUGKY	50000000	0
5	SRSC	82000000	82000000
6	CFIE	92923736	86713490
	TOTAL	2283251475	1303576718
Schedule	(A7) TRANSIT ACCOUNTS		
1	S2203 PROJ. CONTINGENCIES	0	504722
2	S0102 S-IMPREST	0	95275
3	S0202 S-GPF Salaries	0	368884
4	Balance showing as Receivable (Tranferred from L7)	18616	930138
	TOTAL	18616	1899019
Schedule	(A8) CONSULTANCY ASSETS		
1	ADV-TA/DA-RC	307700	296300
2	C0270-BENEVOLENT FUND SUSPENSE	29393	29393
3	C0271-DEVELOPMENT FUND SUSPENSE	34693	34693
4	C-Dap-Ap-RC	902	902
5	EMD-RC	20000	20000
6	Miscellaneous Adv-RC	(99800)	(99800)
7	Security Deposit-RC	(362614)	(362614)
8	Z0026-INCOME TAX (CONTRACTORS)	2101	2101
9	Z0031-Con Accured Interest	1137094	416096
10	Balance showing as Receivable (Tranferred from L4)	5935489	1766849
11	Balance showing as Receivable (Tranferred from L5)	490000	0
12	Balances showing as Liability (Tranferred to L5)	462414	462414
	TOTAL	7957371	2566334
Schedule	(A9) CLOSING BAL. GENERAL A/C		
	Fund A/c Balances		
1	Building Fund-SBI-NIRD BR	254922	3583801
2	Corpus-SBI-NIRD - 62112588084	129297994	804845114
3	Development-SBI-NIRDBR (A/C NO 52040475255)	2433775	1413202
	General A/C Balances		
4	CFI-SBI-NIRD (62094863681)	1073355	2095170
5	DDU GKY-SBI NIRD BR (62431332037)	18565724	157210793

Schedules Forming Part of Balance Sheet as on March 31, 2018

S.No.	Group Description	March 31, 2018 (Rs.)	March 31, 2017 (Rs.)
6	MGNREGA-SBI-NIRD BR (A/C 624766174622)	931214050	241258921
7	MKSP-SBI-NIRD (62185305487)	8308161	7943494
8	NRLM-SBI-NIRD BR (62431461891)	5933660	22235345
9	PNB-NERC (CA-1907012100000012)	13686545	4529665
10	RSETI-Andhra Bank (125510100098057) - RJNR	67972763	181828924
11	SBI SB A/C (62491365119)	147999106	88719034
12	SBI Current Ac (52040475062)	391	361158
13	SBI-DEC PGD SRD (62114579633)	1501	1000
14	SBI-NIRD DEC-PGCGARD (62350105231)	1001	1000
15	SBI-NIRD PGDRDM (62052905893)	1000	1000
16	SBI SB Ac (52040475313)	475914961	1140950325
17	SRSC-SBI-NIRD R'NAGAR (62221101177)	654076	4543896
18	UNW-SBI Unwomen Bank (62487461885)	6387	542480
	TOTAL	1803319370	2662064322
Schedule	(A10) CLOSING BAL. CONSULTANCY A/C		
1	Con-NRLM RC - NERC	2937116	3770483
2	PNB-GUWAHATHI-NERC	28773360	27872421
3	SBI-NIRD(52040475346) - Consultancy	387629	1055389
4	Cash-NERC	2971	964
	TOTAL	32101076	32699257
Schedule	(A11) TRANSFER ACCOUNTS		
1	S0008 S-TRN BETWEEN MAIN OFF & GUWAHAT	0	0
2	S0009 S-TRN BETWEEN GENERAL & CONSUL	1000000	168000
3	S0030 Transfer Between Gen & GPF A/c	14674379	3403682
4	S0066 S-TRN BETN SB A/c TO GEN A/C	50000	0
5	S2216 TRANSFER BETWEEN CLTD TO GEN A/C	(123118648)	9169115
6	S2508-Tr.Bet Gen Account&Ajeevika Skills	493	0
7	T1116-TRAN TO BUILDING FUND	10516035	260888
8	Transfer Between 313 to Payment Savings 5119	(50000)	0
9	TRANSFER LCB NAIP (708) TO SB AC 313	(1800366)	(1800366)
10	TR. BETWEEN DDUGKY531 AC TO SB 313 A/C	9376897	0
11	Balance Showing as Liability (Transferred to L8)	124969014	1800366
	TOTAL	35617804	13001685

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ
RECEIPTS & PAYMENTS ACCOUNT OF BENEVOLENT FUND
FOR THE YEAR ENDED 31-03-2018

As at 31st March 2017 Rs.	RECEIPTS	As at 31st March 2018 Rs.
4591952	Opening Balance - Bank	2249705
64591	Transfer of 25% interest earned on Consultancy Investment - MO	17908
237148	Transfer of 25% interest earned on Consultancy SB A/c - RC	301798
34171143	Investments in FDs (matured)	31003729
2889848	Interest on investments	2185328
120429	Subscription from employees - NIRD	134722
18080	Subscription from employees - NERC	18200
755568	Recoveries of Marriage loans	741710
295824	Recoveries of Education loans	173949
147915	Interest on Loans & Advances	82811
3100	Fee collected for karate coaching	0
95445	Interest on SB account	57848
43391043	TOTAL	36967708
PAYMENTS		
1050000	Marriage loans	850000
39956588	Investments in FDs	33189057
84750	Higher Education Loans	70000
50000	Assistance to family of deceased staff	0
0	Misc. Expenditure	52485
0	Bank charges	1681
2249705	Closing Balance - Bank	2804485
43391043	TOTAL	36967708



(CHANDA PANDIT)
FINANCIAL ADVISER

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ
INCOME & EXPENDITURE ACCOUNT OF BENEVOLENT FUND
FOR THE YEAR ENDED 31 MARCH 2018

As at 31st March 2017 Rs.	INCOME	As at 31st March 2018 Rs.
64591	Transfer of 25% Interest earned on Consultancy Investments -MO	17908
237148	Transfer of 25% Interest earned on Consultancy SB A/c -RC	301798
104024	Transfer of 25% Accrued Interest earned on Consultancy Investments - MO	180249
120429	Subscription from Employees - MO	134722
18080	Subscription from Employees - NERC	18200
147915	Interest on Loans & Advances	82811
3100	Fee collected for Karate Coaching	0
2254361	Interest on Investments	1382890
802438	Accrued Interest	1323300
95445	Interest on SB account	57848
0	Other receipts	0
3847530	TOTAL	3499726

EXPENDITURE		
50000	Assistance to family of deceased staff	0
0	Misc. Expenditure	52765
0	Bank charges	1682
3797530	Excess of Income over Expenditure carried to Balance Sheet	3445280
3847530	TOTAL	3499726



(CHANDA PANDIT)
FINANCIAL ADVISER

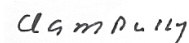
**NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ
BALANCE SHEET OF BENEVOLENT FUND AS AT 31 MARCH 2018**

As at 31st March 2017 Rs.	LIABILITIES	As at 31st March 2018 Rs.
42636472	Capital Fund - Opening Balance	46434003
3797530	Add: Exces of Income over Expenditure Carried to Balance Sheet	3445280
46434002		49879283
46434002	TOTAL	49879283

ASSETS		
41829727	Investments in Fixed Deposits	44015055
802438	Accrued Interest	1323300
104024	Transfer of 25% Accured Interest on Consultancy Investments - MO	284273
1448109	Advances to Staff	1452170
2249705	Closing Balance - Bank	2804485
46434002	TOTAL	49879283



(CHANDA PANDIT)
Financial Adviser



(W R REDDY)
Director General

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ
RECEIPTS & PAYMENTS ACCOUNT OF PROVIDENT FUND
FOR THE YEAR ENDED 31 MARCH 2018

As at 31st March 2017 Rs.	Receipts	As at 31st March 2018 Rs.
8212155	Opening Balance - Bank	69815472
2882829	Contributions / Advances Recovery (NERC)	6192739
37977706	Contributions / Advances Recovery (Main Office)	35567317
2806208	Management Contribution	3669007
12626549	Interest on Investments	
293885	Interest on SB account	329180
126247222	Encashment of Fixed Deposits	
2500000	Transfer from General A/c to PF A/c	8861543
193546554	TOTAL	124435258

PAYMENTS		
46086932	GPF	39908893
4042482	CPF	7568184
2075507	New Pension Scheme	4635496
52204921		52112573
71525591	Investments	60100000
570	Bank Charges	4337
0	Transfer from PF A/c to General A/c	
69815472	Closing Balance - Bank	12218348
193546554	TOTAL	124435258



(CHANDA PANDIT)
FINANCIAL ADVISER

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ
INCOME & EXPENDITURE ACCOUNT OF PROVIDENT FUND
FOR THE YEAR 2017-18

As at 31st March 2017 Rs.	INCOME	As at 31st March 2018 Rs.
7759457	Interest on Investments	0
4834416	Interest Accrued	12125196
293885	Interest on SB account	329180
12887758	TOTAL	12454376

EXPENDITURE		
7509784	Interest credited GPF (MO & RC)	7358899
1299625	Interest credited CPF (own contribution)	1336911
766067	Interest credited CPF (Inst. contribution)	977288
1078037	Interest credited NPS-T-I (own contribution)	0
911615	Interest credited NPS-T-I (Inst. contribution)	0
570	Bank Charges	4337
1322060	Excess of Income over Expenditure	2776942
12887758	TOTAL	12454376

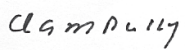


(CHANDA PANDIT)
FINANCIAL ADVISER

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ
BALANCE SHEET OF PROVIDENT FUND
AS ON 31 MARCH, 2018

As at 31st March 2017 Rs.	LIABILITIES	As at 31st March 2018 Rs.
	Balance amount of PF	
92700081	GPF	101598788
9612741	CPF	3379434
17900821	Management Contribution	18647845
6598690	New Pension Scheme - Tyre-I	6543990
12392583	Management Contr. NPS-T-I	12024447
26164312	Surplus - OB	27486372
1322060	Add Excess of Income	2776942
501515	Sundry Creditors	501515
5403682	Transfer from General Fund	14265225
172596485	TOTAL	187224557
	ASSETS	
97946597	Investments	158046597
4834416	Accrued income	16959612
69815472	Cash at Bank	12218348
172596485	TOTAL	187224557


(CHANDA PANDIT)
 Financial Adviser


(W R REDDY)
 Director General

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ
RECEIPTS & PAYMENTS ACCOUNT OF NIRD & PR MEDICAL CORPUS FUND
FOR THE YEAR 2017-18

As at 31st March 2017 Rs.	RECEIPTS	As at 31st March 2018 Rs.
840089	Opening Bank Balance	1408407
3914935	Investments Matured	0
469044	Interest on Investments	0
630000	Subscription from Pensions	1396400
1197362	Subscription from staff	557425
59347	Interest on SB account	60949
7110777	TOTAL	3423181

PAYMENTS		
322780	Medical expenditure - Members	787260
5379590	Investments	0
	Bank Charges	620
1408407	Closing Bank Balance	2635302
7110777	TOTAL	3423181



(CHANDA PANDIT)
FINANCIAL ADVISER

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ
INCOME & EXPENDITURE ACCOUNT OF NIRD & PR MEDICAL CORPUS FUND
FOR THE YEAR 2017-18

As at 31st March 2017 Rs.	INCOME	As at 31st March 2018 Rs.
356958	Interest on investment	0
630000	Subscription from Pensions	1396400
1197362	Subscription from staff	557425
111108	Accrued interest on investments	525725
59347	Interest on SB account	60949
2354775	TOTAL	2540499

EXPENDITURE		
322780	Medical expenditure - Members	787260
0	Bank charges	620
2031995	Excess of Income over Expenditure	1752620
2354775	TOTAL	2540499



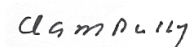
(CHANDA PANDIT)
FINANCIAL ADVISER

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ
BALANCE SHEET OF NIRDPR MEDICAL CORPUS FUND
AS AT 31 MARCH, 2018

As at 31st March 2017 Rs.	LIABILITIES	As at 31st March 2018 Rs.
6617754	NIRD Medical Corpus Fund:	8649749
2031995	Add: Exces of Income over Expenditure	1752620
8649749		10402369
8649749	TOTAL	10402369
ASSETS		
7130234	Investments	7130234
111108	Accrued interest on investments	636833
1408407	Closing Bank Balance	2635302
8649749	TOTAL	10402369



(CHANDA PANDIT)
Financial Adviser



(W R REDDY)
Director General

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ
SCHEDULES FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2018

Schedule – 24 Significant Accounting Policies and Notes on Accounts

1. Significant Accounting Policies:

a) Accounting Convention

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

b) Accounts of the Institute

The Institute maintains the following Accounts :

- i) General A/c
- ii) Consultancy A/c
- iii) Benevolent Fund A/c
- iv) Provident Fund A/c
- v) NIRDPR Medical Corpus Fund A/c

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

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

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

- 2. Government Grants:** The Institute is funded by Grants from Central Government. The Grants-in-Aid (General and Salaries) are accounted for on Accrual Basis. Capital grants to the extent utilized at the close of the year are transferred to Capital Fund. The balance of such grants remaining unutilized is exhibited as closing balance of Grants in the Balance Sheet – under Liabilities. The Funds are received distinctly under General and Salaries and are being accounted for separately.
- 3. Valuation of Assets :** Fixed Assets are valued at cost and shown net of depreciation in the balance sheet at the year end.
- 4. Depreciation :** As per the common format of accounts for Central Autonomous Organisations prescribed by Government of India (Ministry of Finance), depreciation has to be provided on the value of assets. Accordingly and as per the decision of the Executive Council of Institute,

100% applicable rate of depreciation is provided on the value of the assets at the beginning of the financial year on straight-line method at the rates prescribed in the Income Tax Act. For assets acquired during the year, full depreciation as per applicable rate is provided for assets acquired and used for more than 6 months and 50% of applicable rate of depreciation for period less than six months. The assets are shown at a nominal value of Rs.1 at the end of depreciation period. Assets costing Rs.5,000 or less each are fully provided (except for library books).

6. The closing stock of Medicines, Stationary, Engineering, & Electricals are valued at cost.
7. The closing stock of Journals and Publications published by Institute are valued at cost or sale price whichever is less.
8. Project transactions are accounted on Cash basis.
9. **Retirement Benefits** : Retirement benefits of employees viz., pension, gratuity, and leave encashment are provided on actual basis. Also Please refer Note No 13 (d).
10. **Financial Management** : The control and management of the finances of the Institute are exercised keeping in view the provisions of the General Financial Rules and instructions issued by Govt. of India from time to time.
11. Financial Bye-Laws of the Institute prescribe various procedures for financial and accounting aspects including budgets, investment policies, accounts and audit etc which the Institute is following.
12. **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 NIRDPR is granted approval under Sec.80G(5)(vi) of the I.T. Act, 1961 for donations made to NIRDPR w.e.f. 01.04.2009 to 31.3.2011 vide Order of Director of Income Tax (Exemptions), Hyderabad No.DIT(E)/HYD/80G/17(06)/09-10 dated 17.07.2009. The exemption under Sec.80G(5)(vi) has been extended until further orders vide order no DIT(E)/HYD/80G/20(05) 11-12 dated 26.08.2011.

13. 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). The Institute takes up Consultancy Training Programmes, Research Studies, projects etc. on the terms and conditions agreed to by the Director General with the sponsoring agencies. The Institute charges the sponsoring agency, the fees towards the cost of such programmes /projects and expenditure on such Consultancy assignments shall be made out of the same.
- b. Till last financial year i.e 2016-17 separate financial accounts were prepared for Development Fund, Building Fund & Corpus Fund. However after review of respective Fund rules the Competent Authority decided to merge the above three fund accounts with Accounts of NIRDPR. Consequently in the annual accounts of financial year 2017-18 the accounts of Development Fund, Building Fund & Corpus Fund are accounted under

“Earmarked Funds” and 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 three funds are routed through respective funds only and will not be routed through Income and Expenditure account of NIRDPR.

The fixed assets wherever acquired out of above three funds are exhibited under Schedule 5 “Fixed Assets” of the Balance Sheet of NIRDPR. Hence depreciation on the same was charged to Income and Expenditure account of NIRDPR.

- c. Till FY 2016-17 separate accounts are exhibited for Consultancy Accounts along with General Account of NIRDPR. Since Consultancy accounts are part of General Accounts, no separate accounts are exhibited for consultancy account from the FY 2017-18 onwards.
- d. Till FY 2016-17 Grants were released under Plan & Non Plan. During the financial year 2017-18, Grants in Aid are released by the Central Government under “Salaries” & “General”. Hence the Income & Expenditure account is prepared accordingly.
- e. Details of Investments of various accounts for the financial year 2017-18 will be produced to the concerned authorities for verification.
- f. Actuarial valuation of provisioning required for retirement benefits i.e Gratuity, Pensions and Leave Encashment was conducted through a certified actuary during the financial year 2017-18. The estimated liability as on 31st March 2018 was amounting to Rs.110.98 crore (Gratuity- Rs.14.36 crore, Pensions- Rs. 70.00 crore and Leave Encashment- Rs.15.66 crore). A reference is invited to GFRs 2017 Rule No. 230(12)(ii) which stipulates that “Grantee Institutions or Organisations should be encouraged to take advantage of the pension or gratuity schemes or Group Insurance Schemes or house buildings loans or vehicle loans schemes etc. available in the market for employees instead of undertaking liability on their own or Government account”. As the Institute is mainly funded by Ministry of Rural Development, Govt of India, for all its activities, the Ministry was requested to release grants separately for funding of the liability for retirement benefits. Reply to the same is awaited. Hence, pending decision by MoRD on release of funds, the liability on retirement benefits has not been undertaken/provided for in the books of accounts.
- g. Contingent Liabilities : The Institute has given Bank Guarantee (SBI) of Rs. 616000.00 in connection with Ministry of External Affairs project on “Establishing CGARD Technology Centre at Madagascar”. The same has been separately exhibited under General Account Balance Sheet : Sch. A6 Investments.
- h. Prior period items: Prior period items in Income and Expenditure Account includes Prior Period income Rs.61901518 due to reversal of one Current Liabilities in Sch.L11 as on 31.03.2017.
- i. Wherever feasible ledger code no. has been pre-fixed to the ledger name to enable easy identification of the item in accounts Tally ledgers.

- j. Wherever feasible, Schedules/ledgers have been regrouped / rearranged to enable easy identification of the items in Tally statement. Previous year's figures have been regrouped accordingly, wherever necessary. The figures are rounded to the nearest rupee.
- k. Income and Expenditure Account - Sch.13 : Misc. Receipts includes receipts relating to earlier period also.
- l. Details of Land :**
 - i. An extent of Ac.125.00 guntas covered by S.No.91, located at Premavathipet Village, Rajendranagar, Hyderabad, Telangana.
 - ii. An extent of Ac.27.26 guntas covered by S.No.91, located at Premavathipet Village, Rajendranagar Mandal, Hyderabad, Telangana.
 - iii. An extent of Ac.8.08 guntas, covered by S.No.316 of Budvel Village, Rajendranagar Mandal, Hyderabad, Telangana.
 - iv. An extent of Ac.3.03 guntas covered by S.No.273, located at Budvel Village, Rajendranagar Mandal, Hyderabad, which is presently under acquisition by Land Acquisition Officer.
 - v. An extent of 5 Bighas, bearing Plot No.19 of Jawaharnagar, covered by Dag No.341 and 346 of Khanapara Village, Guwahati, Assam
 - vi. An extent of 1 Bigha 1 Katha, covered by Dag No.346 (1223) of Khanapara Village, Guwahati, Assam.
- m. Receivables from third parties and assets pertaining to balances of projects/programmes are subject to confirmation.
- n. Savings rate of interest for the year 2017-18 on balances of earmarked funds was credited to the project ledgers by debiting Rs.3,65,69,771 (Rs.1,94,82,868 to Interest on SB account and Rs.17086903 to Interest on Short and Long term Deposits) out of total interest earned in General Account during the year.



(CHANDA PANDIT)
FINANCIAL ADVISER



महानिदेशक लेखापरीक्षा(केंद्रीय) का कार्यालय
सैफाबाद, हैदराबाद-500004.

OFFICE OF THE
DIRECTOR GENERAL OF AUDIT (CENTRAL)
SAIFABAD, HYDERABAD - 500 004.

No.DGA(C)/CEA/Unit-1/PA/NIRD/SAR.2017-18/F-128/2018-19/

Date:15.11.2018

सेवामें

सचिव महोदय,
भारत सरकार,
ग्रामीण विकास मंत्रालय, डॉ. राजेन्द्र प्रसाद रोड,
नई दिल्ली -110 001

महोदय,

विषय: राष्ट्रीय संस्थान के ग्रामीण विकास और पंचायती राज, राजेंद्रनगर, हैदराबाद के वर्ष 2017-18 के लेखों पर पृथक लेखापरीक्षा प्रतिवेदन

Separate Audit Report (SAR) on the Accounts of National Institute of Rural Development & Panchayati Raj (NIRD&PR), Hyderabad, for the year **2017-18**, Annexure to SAR and one copy of the Annual Accounts of the Institute for the year **2017-18**, are forwarded herewith for placing before the 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,

Sd/-

महानिदेशकलेखापरीक्षा(केंद्रीय)

Director General of Audit (Central)

Endt. No.DGA(C)/CEA/Unit-1/PA/NIRD/SAR.2017-18/F-128/2018-19/101 Date: 15.11.2018

✓ Copy **Dr. W.R Reddy, IAS, Director General**, National Institute of Rural Development & Panchayati Raj, Rajendranagar, Hyderabad-500 030, along with one copy of Annual Accounts for the year 2017-18 (English version), with a request to furnish Hindi version of the approved Annual Accounts 2017-18 (2 sets), to this Office.

संलग्न: यथोपरि

दिनांक 15.11.2018
निदेशक/ केंद्रीयव्ययलेखापरीक्षा
DIRECTOR/ CEA

Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of the National Institute of Rural Development and Panchayati Raj (NIRD & PR), Hyderabad, for the year ended 31 March 2018

We have audited the attached Balance Sheet of the National Institute of Rural Development & Panchayati Raj (NIRD&PR), Hyderabad, as at 31 March 2018, Income & Expenditure Account and Receipts & Payment Account for the year ended on that date under Section 20(1) of the *Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971*. The audit has been entrusted for the period up to 2017-18. These financial statements include the accounts of Regional Center at Guwahati. These financial statements are the responsibility of the Institute's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This Separate Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Reports/CAG's Audit Reports separately.
3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.
4. Based on our audit, we report that:
 - i. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - ii. The Balance Sheet, Income & Expenditure Account and Receipts & Payment Account dealt with by this report have been drawn up in the format approved by Government of India, Ministry of Finance.
 - iii. In our opinion, proper books of accounts and other relevant records have been maintained by the Institute as required under Finance Bye-Law 31 of the Institute, in so far as it appears from our examination of such books.

iv. We further report that:

A. Consolidated Balance Sheet

A.1 Capital & Liabilities

A.1.1.1 Current Liabilities & Provisions: ₹ 52.71 crore

A.1.1.01 This includes closing balance amount of ₹ 27.73 crore towards Monitoring Fee received by the Institute from MoRD meant for Earmarked Specific Projects

(SGSY/DDU-GKY) and to be spent on specific activities/purposes related to the monitoring of the sanctioned Specific Projects, which was incorrectly classified under Current Liabilities instead of as Earmarked Funds, though mandated as per Uniform Format of Accounts (Page 26). This had resulted in overstatement of Current Liabilities and understatement of Earmarked Funds by ₹ 27.73 crore.

B. General

1. Provision towards Retirement benefits was not made as per Actuarial Valuation though mandated as per Accounting Standard-15.

C. Grants-in-aid: Out of total Grants-in-aid of ₹ 50.00 crore received during the year {Plan Salaries: ₹ 40.00 crore, Plan General : ₹ 10.0 crore} together with internal receipts of ₹ 30.90 crore and unutilised balance of ₹ 136.46 crore pertaining to previous year, totaling ₹ 217.36 crore, the Institute utilised a sum of ₹ 66.32 crore¹, leaving a balance of ₹ 135.78 crore unutilised as on 31st March 2018.

D. Net effect of audit comments on accounts

The net impact of audit comments given in proceeding paragraph is nil.

E. Management Letter

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

- v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and Receipts & Payment Account dealt with by this Report are in agreement with the books of accounts.
- vi. In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts and subject to the significant matters stated above and other matters mentioned in 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 2018; and
 - b. In so far as it relates to Income & Expenditure Account of the **Surplus** for the year ended on that date.

¹General and Salaries: ₹ 64.13 crore and Capital: ₹ 2.19 Total : ₹ 66.32



Director General of Audit (Central)

ANNEXURE

1. **Adequacy of Internal Audit System:** Internal audit on the accounts of the Institute was in arrears since 2011-12 as Internal Audit System was not put in place, though pointed out in previous audits. However Internal Audit of the Institute was conducted by a Chartered Accountant for the year 2017-18 is yet to be received.
2. **Adequacy of Internal Control System:** Internal Controls were inadequate due to-
 - a. Accounting of unutilised balances of closed & inoperative Project funds as Internal receipts of the Institute by transfer to the Corpus Fund without specific approval of Ministry of Rural Development/Funding Agency concerned of the sanctioned Projects,
 - b. Old & minus closing balances carried forward without reconciliation, as brought out in the Management Letter and
 - c. Non-existence of Internal Audit System.
3. **System of Physical verification of Fixed Assets:**
Physical verification of fixed assets was not conducted for the year 2017-18.
4. **System of Physical verification of Inventory:**
Physical verification of Inventory was completed for the year 2017-18.
5. **Regularity in payment of Statutory dues:**
The Institute is regular in payment of statutory dues.


निदेशक/केंद्रीय व्यय लेखा परीक्षा
DIRECTOR/ CEA

Replies to Separate Audit Report of the C&AG on the accounts of the National Institute of Rural Development and Panchayati Raj, Hyderabad, for the year ended 31 March 2018

Gist of Audit Para	Reply of the Institute
We have audited the attached Balance Sheet of the National Institute of Rural Development & Panchayati Raj (NIRD&PR), Hyderabad, as at 31 March 2018, Income & Expenditure Account and Receipts & Payment Account for the year ended on that date under Section 20(1) of the <i>Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971</i> . The audit has been entrusted for the period up to 2017-18. These financial statements include the accounts of Regional Center at Guwahati. 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.	No comments
2. This Separate Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Reports/CAG's Audit Reports separately.	No comments
3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and 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:	
i. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;	No comments
ii. The Balance Sheet, Income & Expenditure Account and Receipts & Payment Account dealt with by this report have been drawn up in the format approved by Government of India, Ministry of Finance.	No comments

<p>iii. 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.</p>	No comments
<p>iv. We further report that:</p>	
<p>A. Consolidated Balance Sheet</p> <p>A.1 Capital & Liabilities</p> <p>A.1.1.1 Current Liabilities & Provisions: ₹ 52.71 crore</p> <p>A.1.1.01 This includes closing balance amount of ₹ 27.73 crore towards Monitoring Fee received by the Institute from MoRD meant for Earmarked Specific Projects (SGSY/DDU-GKY) and to be spent on specific activities/purposes related to the monitoring of the sanctioned Specific Projects, which was incorrectly classified under Current Liabilities instead of as Earmarked Funds, though mandated as per Uniform Format of Accounts (Page 26). This had resulted in overstatement of Current Liabilities and understatement of Earmarked Funds by ₹ 27.73 crore.</p>	<p>The comment is regarding the classification between two heads of account, 'Earmarked funds' and 'Current liabilities', both of which are liabilities. Hence, there is no impact on the total Liabilities in the Balance Sheet.</p> <p>DDUGKY project cell of NIRDPR is responsible for monitoring of various DDUGKY activities across the country and conducting appraisals, monitoring and evaluation of the Project Implementation Agencies executing the projects sanctioned by the Ministry, capacity building and also research. The amounts released by the Ministry for the DDUGKY projects comprise</p> <p>(1) grants released by Ministry to NIRDPR to be further released to PIAs, which are grouped under the head 'Earmarked funds' as they are basically specific funds received from Ministry for implementation of DDUGKY projects/programmes/specific activities (Schedule L3 in the Annual Accounts) and</p> <p>(2) monitoring charges received as a percentage of grants released. The monitoring charges are utilised for servicing the DDUGKY cell and meet the related expenditure on this project. The practice of treating the monitoring charges as current liability has been consistently followed by the Institute since inception of DDUGKY activities in NIRDPR.</p> <p>Further, the above classification has no impact on Income and Expenditure Account or the total value of assets/liabilities of the Institute.</p>
<p>B. General</p> <p>1. Provision towards Retirement benefits was not made as per Actuarial Valuation though mandated as per Accounting Standard-15.</p>	<p>Actuarial valuation of provision required for retirement benefits i.e Gratuity, Pensions and Leave Encashment was conducted through a certified actuary during the financial year 2017-18. The estimated liability as on 31 March 2018 was Rs.110.98 crore (Gratuity- Rs.14.36 crore, Pensions- Rs. 70.00 crore and Leave Encashment- Rs.15.66 crore). As the Institute is mainly funded by Ministry of Rural Development, Government of India, for all its activities, the Ministry was requested to release grants separately for funding of the liability for retirement benefits. The matter was also placed with the Executive Council and also with the MoRD. Hence, pending decision by MoRD on release of funds, the liability on retirement benefits has not been undertaken/ provided for in the books of accounts.</p>

	Notwithstanding the above, a detailed disclosure has been made in the Notes on Accounts – S.No.13(f) as required in the Uniform Format of Accounts which states that in the case of non-adherence to accounting standards, proper disclosure of departure from the standard along with financial impact may be done.														
<p>C Grants-in-aid: Out of total Grants-in-aid of ₹ 50.00 crore received during the year {Plan Salaries: ₹ 40.00 crore, Plan General : ₹ 10.0 crore} together with internal receipts of ₹ 30.90 crore and unutilised balance of ₹ 136.46 crore pertaining to previous year, totaling ₹ 217.36 crore, the Institute utilised a sum of ₹ 66.32 crore¹, leaving a balance of ₹ 135.78 crore unutilised as on 31st March 2018.</p>	<p><i>The factual position is as follows:</i></p> <p>Opening balance of Grants-in-Aid is nil. The internal receipts for 2016-17 have been transferred to Corpus Fund.</p> <p>Grants-in-Aid received during the year 2017-18</p> <table> <tr> <td>Salaries</td><td>: ₹ 40.00 crore</td></tr> <tr> <td>General</td><td>: ₹ 10.00 crore</td></tr> <tr> <td>Internal Receipts</td><td>: ₹ 30.90 crore</td></tr> <tr> <td>Total</td><td>: ₹ 80.90 crore</td></tr> </table> <p>Expenditure:</p> <table> <tr> <td>Salary</td><td>: ₹40.33 crore</td></tr> <tr> <td>General</td><td>: ₹ 30.55 crores</td></tr> <tr> <td>Total</td><td>: ₹70.88 crores</td></tr> </table> <p>Net income : ₹10.02 crores</p> <p>Opening Balance of Plan Grants : ₹ 60.37 crores</p> <p>Interest Income : ₹ 2.38 crores</p> <p>Expenditure : ₹ 1.73 crores</p> <p>Balance of Plan Grants : ₹ 61.02 crores</p>	Salaries	: ₹ 40.00 crore	General	: ₹ 10.00 crore	Internal Receipts	: ₹ 30.90 crore	Total	: ₹ 80.90 crore	Salary	: ₹40.33 crore	General	: ₹ 30.55 crores	Total	: ₹70.88 crores
Salaries	: ₹ 40.00 crore														
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Total	: ₹70.88 crores														
<p>D. Net effect of audit comments on accounts</p> <p>The net impact of audit comments given in proceeding paragraph is nil.</p>	No comments														
<p>E. Management Letter</p> <p>Deficiencies which have not been included in the Separate Audit Report have been brought to the notice of the Director General, National Institute of Rural Development & Panchayati Raj (NIRD&PR), Hyderabad, through a Management letter issued separately for remedial/corrective action.</p>	No comments														
v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and Receipts & Payment Account dealt with by this Report are in agreement with the books of accounts.	No comments														
<p>vi. In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit Report, give a true and fair view in conformity with accounting principles generally accepted in India:</p> <p>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 2018; and</p> <p>b. In so far as it relates to Income & Expenditure Account of the Surplus for the year ended on that date.</p>	No comments														

ANNEXURE

Gist of Audit Para	Reply of the Institute
1. Adequacy of Internal Audit System: Internal audit on the accounts of the Institute was in arrears since 2011-12 as Internal Audit System was not put in place, though pointed out in previous audits. However Internal Audit of the Institute was conducted by a Chartered Accountant for the year 2017-18 is yet to be received.	Internal Audit on the accounts of the Institute is not in arrears since the same was conducted by Internal Audit Wing of O/o Chief Controller of Accounts /MoRD in April 2012 covering the period from 2009-10 to 2011-12. Further internal audit was again conducted by the same office in October 2016 for the period from 2013-14 to 2015-16. Besides the Internal Audit of the Institute was conducted by a Chartered Accountant for the year 2017-18 and the Report of the Internal Audit for 2017-18 was already submitted to the CAG's Audit Party during field audit.
2. Adequacy of Internal Control System: Internal Controls were inadequate due to- a. Accounting of unutilised balances of closed & inoperative Project funds as Internal receipts of the Institute by transfer to the Corpus Fund without specific approval of Ministry of Rural Development/Funding Agency concerned of the sanctioned Projects, b. Old & minus closing balances carried forward without reconciliation, as brought out in the Management Letter and c. Non-existence of Internal Audit System.	(a) The comment is incorrect as projects have not been closed during 2017-18 and are under review as on 31.03.2018. (b) Sponsored projects are paid assignments to the Institute by the sponsor for specific purpose/project. The Institute is entitled to retain the savings from such projects, after successful completion of the project. In a few cases, due to practical field situations, the project may run into a deficit where sanctioned budget becomes insufficient and such deficit is to be met by the Institute. There is an effective Internal Control Mechanism for monitoring of sponsored projects. Progress and balances of all sponsored projects and program funds are being monitored at DG level on monthly basis. Separate ledgers are maintained for each sponsored project to ensure budgetary control and correct accounting. (c) The Internal Audit of the Institute was conducted by a Chartered Accountant for the year 2017-18 and the Report of the Internal Audit for 2017-18 was already submitted to the CAG's Audit Party during field audit.
3. System of Physical verification of Fixed Assets: Physical verification of fixed assets was not conducted for the year 2017-18.	Suitable necessary action has been taken and will be submitted to next audit.
4. System of Physical verification of Inventory: Physical verification of Inventory was completed for the year 2017-18.	No Comments
5. Regularity in payment of Statutory dues: The Institute is regular in payment of statutory dues.	No Comments

1 General and Salaries: ₹ 64.13 crore and Capital: ₹ 2.19 Total: ₹ 66.32

