



Annual Accounts

2020 - 2021



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**National Institute of Rural Development
and Panchayati Raj**

Ministry of Rural Development,

Government of India

Rajendranagar,

Hyderabad - 500 030

Annual Accounts 2020 – 2021



NATIONAL INSTITUTE OF RURAL DEVELOPMENT AND PANCHAYATI RAJ

Rajendranagar, Hyderabad – 500 030

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NATIONAL INSTITUTE OF RURAL DEVELOPMENT AND PANCHAYATI RAJ
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

RECEIPTS	Current Year 2020-21	Previous Year 2019-20	PAYMENTS	Current Year 2020-21	Previous Year 2019-20
Opening Bank Balance	1,20,96,05,393	1,66,48,41,300			
Sch.1 Capital Account			Sch.1 Capital Account		
Capital Grant	2,83,60,782	-	Capital Grant	27,54,96,642	30,53,30,378
Sch.3 Earmarked Funds			Sch.3 Earmarked Funds		
Building Fund	35,39,606	1,26,98,261	Building Fund	-	9,891
Corpus Fund Account	49,18,61,637	54,48,04,283	Corpus Fund	2,40,075	4,53,30,721
Development Fund	6,31,771	70,92,258	Development Fund	-	30
Specific Grants for Projects	48,12,97,334	1,06,29,35,722	Specific Grants for Projects	77,19,24,702	72,63,90,825
FCRA - Delhi	35,92,014	-	Capital Grant - Plan	-	1,81,381
PMRDF - Delhi	65,31,444	-			
Grants-in-Aid Received from MoRD	80,43,00,000	80,42,40,000			
Sch.4 Current Liabilities & Provisions			Sch.4 Current Liabilities & Provisions		
TA Recovery	-	9,79,170	TA Recovery	-	-
Consultancy Projects - NIRD	1,05,272	-	Consultancy Projects - NIRD	-	-
Consultancy Projects - NERC	24,60,994	4,08,89,106	Consultancy Projects - NERC	-	1,77,46,579
Consultancy Liabilities	11,76,155	19,66,336	Consultancy Liabilities	-	4,51,757
Liabilities & Provisions	20,49,57,801	6,35,78,590	Liabilities & Provisions	17,12,63,491	14,29,12,182
Interest On Grants-In-Aid A/C	36,93,491	-			
Transit Accounts	8,97,07,835	11,22,84,808	Transit Accounts	10,03,85,301	12,05,12,099
Transfer Accounts	50,32,91,632	30,10,36,259	Transfer Accounts	48,92,37,072	44,81,44,046
Liabilities & Provisions - NERC	2,67,557	-	Liabilities & Provisions - NERC	2,20,04,496	-
Liabilities & Provisions - DELHI	17,31,36,484	-	Liabilities & Provisions - DELHI	1,69,98,380	-

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RECEIPTS	Current Year 2020-21	Previous Year 2019-20	PAYMENTS	Current Year 2020-21	Previous Year 2019-20
Sch.5 Fixed Assets			Sch.5 Fixed Assets		
P0014 P-Building & Other Construction Work	-	83,517	P0014 P-Building & Other Construction Work	39,77,206	1,16,87,070
			RTP ASSETS	11,25,529	-
			Plan Capital - WIP - Solar	59,15,000	-
P0019 P-Other Charges Non Recurring	-	1,20,872	P0019 P-Other Charges Non Recurring	-	1,62,08,710
P0019 P-Other Charges Non- Recurring - NERC	-	-	P0019 P-Other Charges Non- Recurring - NERC	5,19,121	8,43,785
P0021 Library Non Recurring	17,827	-	P0021 Library Non Recurring	45,106	4,98,685
			Furniture & Fixtures	20,15,040	-
			OFFICE EQUIPMENT	13,88,140	-
			CUTLERY CROCKERY & D HALL EQUIP	-	-
			COMPUTERS	9,20,301	-
			AV EQUIPMENT	5,850	-
			Plant & Machinery	15,57,225	-
			Janakpuri Building - Delhi	11,98,420	-
			Lodhi Road Building - Delhi	1,28,63,775	-
			Other Fixed Assets - Delhi	33,64,454	-
Sch.6 Investments			Sch.6 Investments		
Investment in FD Consultancy	1,13,30,152	1,04,12,000	Investment in FD Consultancy	1,14,11,480	1,11,60,000
Investment in FD's General Accounts	1,99,45,07,737	1,45,38,58,442	Investment in FD's General Accounts	2,21,47,06,352	1,51,02,15,061
Investment - From Earmarked Fund	1,46,89,14,443	1,65,49,05,590	Investment - From Earmarked Fund	1,84,19,07,019	2,57,97,62,816

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RECEIPTS	Current Year 2020-21	Previous Year 2019-20	PAYMENTS	Current Year 2020-21	Previous Year 2019-20
Sch.7 Current Assets			Sch.7 Current Assets		
Deposits (Asset)	-	-	Deposits (Asset)	-	56,67,117
Loans & Advances - Staff	8,74,766	6,87,887	Loans & Advances - Staff	1,05,000	20,46,249
Consultancy Assets	17,96,193	6,666	Consultancy Assets	15,000	19,01,937
Current Assets & Advances	79,03,757	91,75,345	Current Assets & Advances	27,33,499	1,17,13,642
General A/c & Project Transit A/Cs	4,11,35,730	17,56,12,717	General A/c & Project Transit A/Cs	4,00,83,377	18,53,45,784
Transfer Accounts	23,37,05,190	-	Transfer Accounts	29,34,05,190	-
Loans & Advances - NERC	1,28,21,385	-	Loans & Advances - NERC	1,66,82,650	-
Loans & Advances - DELHI	19,27,829	-	Loans & Advances - DELHI	4,07,46,081	-
Direct Expenses			Direct Expenses		
Salaries	18,19,227	5,00,894	Salaries	34,93,84,740	35,67,35,155
Health Centre Recurring	1,59,816	3,16,987	Health Centre Recurring	83,76,358	91,29,738
Health Club	1,98,200	2,34,514	Health Club	11,29,912	24,95,488
Leave Salary & Pension Contribution	90,694	1,80,677	Leave Salary & Pension Contribution	38,51,323	23,54,162
Institution Contribution to PF		-	Institution Contribution to PF	97,97,258	70,63,856
LTC		-	LTC	30,23,305	-
Pension & Other Retirement Benefits	63,919	52,94,724	Pension & Other Retirement Benefits	16,51,89,975	24,77,07,770
Establishment Expenses			Establishment Expenses		
TA	3,16,922	5,11,098	Prior Period Expenditure	2,09,161	45,51,601
Other Establishment Expenses	21,81,230	41,24,718	TA	18,51,640	22,47,440
Maintenance Expenses	4,17,455	-	Other Establishment Expenses	6,45,84,025	12,97,42,180
			Maintenance Expenses	5,04,11,206	-
Activities			Activities		
Training & Research	32,07,068	1,24,00,579	Training & Research	5,12,35,269	13,04,55,245
			Honorarium	2,38,178	-

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RECEIPTS	Current Year 2020-21	Previous Year 2019-20	PAYMENTS	Current Year 2020-21	Previous Year 2019-20
Indirect Incomes			Indirect Incomes		
User Charges/Receipts from Sponsored Programmes	2,93,23,930	14,25,35,946	User Charges/Receipts from Sponsored Programmes	11,17,765	8,04,503
FEE FROM CPGS COURSES	3,49,05,520	4,72,56,044	FEE FROM CPGS COURSES	1,40,00,000	2,09,53,612
Interest Income	9,52,65,538	11,75,98,848	Interest Income	185	4,319
Licence Fee	27,32,991	36,25,337	Licence Fee	1,048	12,354
Other Misc Incomes	1,29,46,197	1,11,43,425	Other Misc Incomes	500	9,360
Total	7,96,70,80,918	8,26,79,32,921	Closing Bank Balance	89,84,38,096	1,20,96,05,393
			Total	7,96,70,80,918	8,26,79,32,921


 (SHASHI BHUSHAN)
 FINANCIAL ADVISER

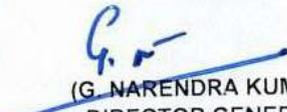

 (G. NARENDRA KUMAR)
 DIRECTOR GENERAL

NATIONAL INSTITUTE OF RURAL DEVELOPMENT AND PANCHAYATI RAJ

BALANCE SHEET AT 31ST MARCH, 2021

S.No.	PARTICULARS	SCH.REF.	31-Mar-21 (Rs.)	31-Mar-20 (Rs.)
	CAPITAL AND LIABILITIES			
I	Corpus/Capital Fund	1	1,00,93,59,965	95,81,31,351
	Reserves & Surpluses	2	-	-
	Earmarked Funds	3	9,70,09,29,038	5,48,45,87,309
	Current Liabilities & Provisions	4	36,27,28,100	44,24,53,694
	GRAND TOTAL		11,07,30,17,103	6,88,51,72,354
II	ASSETS			
	Fixed Assets	5	70,31,88,538	35,07,73,656
	Investments	6	5,80,81,58,486	5,04,24,52,575
	Current Assets	7	4,56,16,70,080	1,49,19,46,123
	Miscellaneous Expenditure		-	-
	GRAND TOTAL		11,07,30,17,103	6,88,51,72,354
	Significant accounting policies	20		
	Contingent liabilities & Notes on accounts	21		


 (SHASHI BHUSHAN)
 FINANCIAL ADVISER


 (G. NARENDRA KUMAR)
 DIRECTOR GENERAL

NATIONAL INSTITUTE OF RURAL DEVELOPMENT AND PANCHAYATI RAJ
INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31ST MARCH 2021

		SCH.	31-Mar-21 (Rs.)	31-Mar-20 (Rs.)
INCOME				
I	10. Grants - in - Aid From MoRD	8	3,26,02,15,848	78,30,96,755
II	Other Income			
	12. User Charges / Sponsored Project Receipts	9	5,46,53,189	14,63,75,166
	13. Fees From CPGS Courses	10	2,09,05,520	2,60,37,893
	14. General Receipts	11	9,27,35,754	9,58,55,145
	TOTAL		16,82,94,463	26,82,68,204
	GRAND TOTAL (A)		3,42,85,10,311	1,05,13,64,959
III	EXPENDITURE			
	01. Salary	12	37,21,71,691	33,99,97,324
	02. Pension & Retirement Benefits	13	18,07,66,595	17,00,09,848
	03. Medical Expenses	14	56,10,120	94,97,350
	04. Travelling Expenses	15	15,61,834	25,65,938
	05. Training & Research	16	4,79,42,602	6,96,95,847
	06. Honorarium	17	3,28,178	9,58,350
	07. Establishment Expenses	18	6,44,52,168	11,89,88,163
	08. Maintenance Works	19	4,20,43,964	3,38,42,247
	Increase / (Decrease) In Stock	20	30,32,762	13,30,770
	Depreciation	21	3,35,49,661	3,16,59,317
	Actuarial Differences	22	36,94,44,066	-
	TOTAL (B)		1,12,09,03,641	77,85,45,154
V	EXCESS OF INCOME OVER EXPENDITURE (A-B)		2,30,76,06,670	27,28,19,805
	GRAND TOTAL		3,46,50,92,734	1,08,43,55,046
	Add : Prior Period Incomes		5,21,989	72,28,438
	Less: Prior Period Expenses		2,13,93,12,207	45,51,601
	Balance being Surplus / (Deficit) carried to Corpus / Capital Fund	22	16,88,16,452	27,54,96,642
	Significant Accounting Policies	23		
	Contingent Liabilities & Notes on Accounts	24		


 (SHASHI BHUSHAN)
 FINANCIAL ADVISER


 (G. NARENDRA KUMAR)
 DIRECTOR GENERAL

**NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ
SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2021**

		Opening Balance	Additions	Utilisation	31-Mar-21	31-Mar-20
SCH.1	CORPUS / CAPITAL FUND					
	SCH.					
	Capital Fund - General	95,81,31,351	32,67,25,256	27,54,96,642	1,00,93,59,965	95,81,31,351
	BALANCE AT THE YEAR-END	95,81,31,351	32,67,25,256	27,54,96,642	1,00,93,59,965	95,81,31,351
SCH.2	RESERVES AND SURPLUS					
	Capital Reserve - (Grants in Aid)					
	Gift Recd. From GOI					
	TOTAL				-	-
SCH.3	EARMARKED FUNDS					
	Hyderabad					
		Opening Balance	Additions	Utilisation	Closing Balance	
	i. Capital Grant - Plan	44,86,13,370	1,33,81,101		46,19,94,471	44,86,13,370
	ii. Building Fund	29,26,28,931	1,34,18,626	11,48,61,869	19,11,85,688	29,26,28,931
	iii. Development Fund	9,48,31,916	49,42,857	-	9,97,74,773	9,48,31,916
	iv. Corpus Fund	2,63,21,08,146	53,85,17,598	65,39,372	3,16,40,86,372	2,63,21,08,146
	v. Corpus Fund (Rec.ble from MoRD)	-	44,12,66,569	-	44,12,66,569	-
	vi. Sinking Fund	-	37,07,13,028	-	37,07,13,028	-
	vii. Sinking Fund (Rec.ble from MoRD)		56,41,61,689	-	56,41,61,689	-
	viii. Specific Grants for Projects	2,01,63,96,334	97,74,81,617	1,22,13,01,541	1,77,25,76,410	2,01,63,96,334
	ix. CPGS Assets	8,612	-	8,612	-	8,612
	Total	5,48,45,87,309	2,92,38,83,085	1,34,27,11,394	7,06,57,59,000	5,48,45,87,309

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NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ
SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2021

	Opening Balance	Additions	Utilisation	31-Mar-21	31-Mar-20
Delhi					
i. FCRA	-	35,92,014	-	35,92,014	-
ii. PMRDF	-	65,11,084	-	65,11,084	-
Total	-	1,01,03,098	-	1,01,03,098	-
Actuarial Provisions					
i. Pensions	-	2,18,52,03,532	-	2,18,52,03,532	-
ii. Gratuity	-	24,32,07,787	-	24,32,07,787	-
iii. Leave Encashment	-	19,66,55,621	-	19,66,55,621	-
Total	-	2,62,50,66,940	-	2,62,50,66,940	-
Grand Total	5,48,45,87,309	5,55,90,53,123	1,34,27,11,394	9,70,09,29,038	5,48,45,87,309

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ
SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2021

		GROUP REF.	31-Mar-21	31-Mar-20
SCH.4	CURRENT LIABILITIES & PROVISIONS			
	Consultancy Projects	L4	3,45,44,047	5,33,89,078
	Consultancy Liabilities	L5	1,61,56,864	1,53,69,533
	Liabilities & Provisions	L6	27,61,10,822	17,93,28,209
	Transit Accounts	L7	1,22,42,241	1,03,14,158
	Transfer Accounts	L8	1,89,55,189	17,88,65,720
	Transfer Accounts (Consultancy)	L8	10,25,446	10,25,446
	Unspent Balance of Grants	L9	36,93,491	41,61,550
	TOTAL		36,27,28,100	44,24,53,694
SCH.6	INVESTMENTS			
	Investments in FDs - Consultancy		1,14,11,480	1,13,30,152
	Investments in FDs - General	A6	1,74,61,36,742	1,52,51,68,272
	Corpus Investments	A6	3,79,08,48,431	3,25,63,24,966
	Other Projects - Investments	A6	25,97,61,833	24,96,29,185
	TOTAL	A6	5,80,81,58,486	5,04,24,52,575
	CURRENT ASSETS, LOANS, ADVANCES, ETC.			
SCH.7	Current Assets & Advances		3,63,70,95,890	19,72,24,553
	General A/C & Project Transit A/Cs	A4	66,36,759	81,27,831
	Loans & Advances - Staff	A4	4,55,32,657	82,74,572
	Deposits (Asset)	A4	1,22,26,568	1,22,26,568
	Transit Accounts	A5	9,550	4,17,679
	Consultancy Assets	A7	62,26,524	78,86,038
	Closing Bal. General A/C	A8	78,29,64,254	1,15,08,83,385
	Closing Bal. Consultancy A/C	A9	3,57,24,324	5,22,05,501
	Transfer Accounts	A10	3,52,53,554	5,46,99,995
	TOTAL	A11	4,56,16,70,080	1,49,19,46,123

NATIONAL INSTITUTE OF RURAL DEVELOPMENT AND PANCHAYATI RAJ
SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2021

SCHEDULE 5: FIXED ASSETS

S. No.	DESCRIPTION	Rate of Depreciation	Gross Block				Depreciation				Net block	
			Cost at the beginning of the year	Additions during the year	Value written off	Total Additions during the year	Cost at the year end	As at the beginning of the year	for the year	Deletion	Total	31-Mar-21
(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
2	Devp. on land	0%	-	-	5,98,266	-	-	-	-	5,98,266	-	5,98,266
3	Buildings - Office & GHs	10%	2,36,560	12,72,592	25,14,03,632	2,36,560	2,36,560	30,03,559	-	22,22,40,896	22,52,44,455	2,91,62,736
4	Buildings - Residential	10%	29,59,096	8,73,345	-	38,32,441	-	3,39,577	-	-	3,39,577	34,92,864
5	Furniture & Fixtures	10%	24,09,678	18,57,564	5,21,74,508	42,67,242	-	21,08,208	-	3,44,30,886	3,65,39,094	1,77,43,622
6	Office Equipment	15%	53,537	25,000	5,96,25,634	78,537	10,58,709	6,34,143	-	5,44,05,345	5,50,39,487	52,20,289
7	Computers	40%	5,10,579	4,56,972	11,07,19,311	9,67,551	11,16,86,862	18,42,847	-	10,68,51,260	10,86,94,106	38,68,052
8	Vehicles	15%	-	-	20,50,950	-	20,50,950	2,61,496	-	3,07,643	5,69,139	17,43,308
9	Cutlery, Crockery & D.H. Equipment	10%	-	-	27,76,330	-	27,76,330	0	-	27,76,330	27,76,330	0
10	Audio Visual Equip	15%	-	5,850	6,45,78,842	5,850	6,45,84,692	27,79,253	-	4,60,53,415	4,88,32,668	1,85,25,427
11	Plant & Machinery	15%	6,95,537	2,51,657	1,35,51,868	9,47,194	1,44,99,062	10,17,416	-	75,90,462	86,07,878	59,61,406
12	Solar & Renewable Energy	40%	-	-	2,48,000	-	2,48,000	79,360	-	49,600	1,28,960	1,98,400
13	Health Club	15%	-	-	18,65,194	-	18,65,194	1,02,475	-	11,82,024	12,84,500	6,83,170
14	Library Books	40%	13,429	13,850	2,84,58,586	27,279	2,84,85,865	2,89,302	-	2,77,55,687	2,80,44,988	7,02,900
15	CPGS Assets	15%	-	-	23,14,805	-	23,14,805	1,098	-	23,07,485	23,08,583	7,320

NATIONAL INSTITUTE OF RURAL DEVELOPMENT AND PANCHAYATI RAJ
SCHEDULES FORMING PART OF BALANCE SHEET AS ON 31ST MARCH, 2021

SCHEDULE 5: FIXED ASSETS

S. No.	DESCRIPTION	Rate of Depreciation	Gross Block						Depreciation				Net block	
			Cost at the beginning of the year	Additions during the year		Value written off	Total Additions during the year	Cost at the year end	As at the beginning of the year	for the year	Deletion	Total	31-Mar-21	31-Mar-20
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)		
			> 180 days	<180 days										
16	RTP Assets		-	11,25,529	6,48,73,874	5,62,78,278	6,75,351	-	79,20,245		74,70,067			
17	NERC Assets		3,63,795	1,55,326	1,99,27,560	1,20,79,876	11,98,620	-	66,49,064		73,28,563			
18	DELHI ASSETS		3,375	-	16,03,38,080	14,29,11,430	19,99,486	-	1,54,27,164					
19	Building Fund		-	-	-	-	-	-	-	-	-	-		
20	Buildings	10%	-	-	23,01,48,986	15,07,95,395	79,35,359	-	7,14,18,232		7,93,53,591			
21	Plant & Machinery	15%	-	-	1,74,49,073	1,63,98,292	1,57,617	-	8,93,164		10,50,781			
22	Plan Capital Assets		-	-	8,73,79,644	2,49,96,347	91,24,495	-	5,32,58,802		6,23,83,297			
	TOTAL		72,45,586	60,37,685	1,28,87,33,849	90,94,10,651	3,35,49,661	-	34,57,73,538		34,96,75,362			
23	CGARD Assets		-	-	3,79,10,355	3,79,10,355	-	-	3,79,10,355		-			
24	Plan Capital Work-in-progress		59,15,000	-	59,15,000	-	-	-	59,15,000		-			
25	General work in Progress		-	-	-	-	-	-	-		10,98,294			
	Grand Total		1,31,60,586	60,37,685	1,33,25,59,204	94,73,21,006	3,35,49,661	-	98,08,70,666		35,16,88,538	35,07,73,656		
26	Sinking Fund Depreciation	0%	35,15,00,000	-	35,15,00,000	-	-	-	35,15,00,000		-			
			36,46,60,586	60,37,685	1,68,40,59,204	94,73,21,006	3,35,49,661	-	98,08,70,666		70,31,88,538	35,07,73,656		

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

NATIONAL INSTITUTE OF RURAL DEVELOPMENT AND PANCHAYATI RAJ

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

		31-Mar-21 Rs.	31-Mar-20 Rs.
Sch. 8	10. Grants - in - Aid From MoRD		
	Salaries - Received	56,64,67,321	51,34,30,000
	Salaries - Receivable	2,50,00,70,246	-
	General	19,36,78,281	26,96,66,755
	Interest on Grants	-	-
	TOTAL	3,26,02,15,848	78,30,96,755
Sch. 9	12. Receipts From Sponsored Projects		
	Institutional / Conf Hall Charges / Faculty Cost /Others	5,46,53,189	14,63,75,166
		5,46,53,189	14,63,75,166
Sch. 10	13. Fees from CPGS Courses		
	Fees from PGDRDM	1,66,69,220	2,52,51,070
	Fees from DEC Programmes	42,36,300	7,86,823
	TOTAL	2,09,05,520	2,60,37,893
Sch. 11	14. General Receipts		
	14.01 General		
	14.01.01 Interest Income		
	Interest on Loans and Advances	3,28,417	8,57,927
	Interest on Deposits with APSEB	1,68,004	1,94,556
	Interest on Short & Long Term Deposit	6,22,61,509	8,11,72,637
	Interest on SB Accounts	1,13,15,671	-
		7,40,73,601	8,22,25,120
	14.01.02 Other Income		
	Subscription to Journals	1,31,490	2,42,450
	Sale of NIRD Publications	13,930	62,651
	Staff Bus Charges - (Bharat Nagar)	1,48,262	2,18,348
	Staff Bus Charges - (Sec.bad)	2,48,263	3,89,025
	Sale of tender forms	18,116	52,515
	Garbage collection charges	52,972	46,885
	RTP Receipts	5,39,525	52,88,262
	Savings of Closed Programmes	14,49,037	23,89,762
	Income Tax Refund	88,51,252	-
	Fees Received from Training Programmes	3,47,800	-
		1,18,00,647	86,89,898
	Total 14.01	8,58,74,248	9,09,15,018
	14.02 License Fee		
	Regular Staff License Fee	2,88,467	-
	Project Staff & CPGS Std License Fee	22,19,389	28,39,269
	Other's License Fee	1,96,216	-
		27,04,072	28,39,269

NATIONAL INSTITUTE OF RURAL DEVELOPMENT AND PANCHAYATI RAJ

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

		31-Mar-21	31-Mar-20
		Rs.	Rs.
Sch. 11	14.03 Misc Receipts		
	RTI Receipts	321	248
	Misc. Receipts	1,01,452	4,57,716
	Sale of Scrap	-	52,038
	Refund from Other Institutes	-	1,00,578
	Hire of Vehicles	-	2,71,090
	TOTAL	1,01,773	8,81,670
	14.04 NIRD - GUWAHATI Receipts		
	Int. on Loans & Advances- NERC	58,625	52,362
	Interest on Term Deposit- NERC	7,83,573	-
	Receipts from Venue Programmes - NERC	2,10,347	5,00,397
	Licence Fee- NERC	3,95,444	3,31,075
	Misc. Receipts NERC	3,75,048	3,35,354
		18,23,037	12,19,188
	14.05 NIRD - DELHI Receipts		
	Interest on Staff Loans	14,993	-
	Interest on SB A/C	17,86,294	-
	Gratuity contribution from other Institutes	20,704	-
	L.S. Contribution from other Institutes	3,97,660	-
	Misc. Receipts - DELHI	12,973	-
		22,32,624	-
	Grand Total (14.01 to 14.05)	9,27,35,754	9,58,55,145
Sch. 12	01 Salary of Institute		
	01.01. Hyderabad	27,33,59,172	29,99,45,363
	01.02. NERC - Guwahati	4,30,83,666	4,00,51,961
	01.03. Delhi	5,57,28,853	-
		37,21,71,691	33,99,97,324
Sch. 13	02 Pension & Other retirement benefits		
	02.01. Hyderabad	16,30,11,855	16,52,69,354
	02.02. NERC - Guwahati	1,17,91,610	47,40,494
	02.03. Delhi	59,63,130	-
		18,07,66,595	17,00,09,848
Sch. 14	03 Medical		
	03.01. Hyderabad	56,10,120	94,97,350
		56,10,120	94,97,350
Sch. 15	04 Travelling Expenses		
	04.01. Hyderabad	11,79,645	14,13,565
	04.02. NERC - Guwahati	3,82,189	11,52,373
		15,61,834	25,65,938

		31-Mar-21 Rs.	31-Mar-20 Rs.
Sch .16	05 Training & Research		
	05.01. to 05.09 Hyderabad	4,19,68,522	6,48,63,559
	05.10. NERC - Guwahati	17,27,102	48,32,288
	05.11. Delhi	42,46,978	-
	TOTAL	4,79,42,602	6,96,95,847
Sch. 17	06. Honorarium		
	06.01 Accounts & Admin (Hyderabad)	3,28,178	9,58,350
	TOTAL	3,28,178	9,58,350
Sch.18	07. Establishment Expenses		
	07.01. Hyderabad	4,02,58,371	9,78,99,966
	07.02. NERC - Guwahati	55,47,755	2,10,88,197
	07.03. Delhi	1,86,46,042	-
	TOTAL	6,44,52,168	11,89,88,163
Sch.19	08. Maintenance Expenses		
	08.01. Hyderabad	3,24,32,548	3,38,42,247
	08.02. NERC - Guwahati	96,11,416	-
	TOTAL	4,20,43,964	3,38,42,247
Sch. 20	Depreciation		
	Depreciation on Capital Assets	3,35,49,661	3,16,59,317
	TOTAL	3,35,49,661	3,16,59,317
SCH. 21	Increase / (Decrease) in stock		
	Closing Stock	48,81,581	79,14,343
	Opening Stock	79,14,343	92,45,113
	Net Increase / (Decrease)	30,32,762	13,30,770
Sch. 22	Actuarial Differences		
	GRATUITY	-1,00,01,104	
	LEAVE ENCASHMENT	1,39,95,902	
	PENSION	36,54,49,268	
		36,94,44,066	
Sch. 23	IGR and recoupment of deficit of grants		
	Total IGR (Sch.9,10,11,12 & 13)	16,88,16,452	27,54,96,642
	Less :		
		-	-
	Balance IGR	16,88,16,452	27,54,96,642
	Deficit/(Surplus) of Grants recouped from IGR	-	-
	Net IGR	16,88,16,452	27,54,96,642

S. No.	Group Description	MARCH 31, 2021 (RS.)	MARCH 31, 2020 (RS.)
Schedule	(L 3) SPECIFIC GRANTS FOR PROJECTS		
	CGARD PROJECTS		
1	C1713 Modern Tech. Incl. GIS GPS & Total Station	-	1,71,305
2	C1721 Assmt & Change Detection by Spatial Tech.	1,45,899	1,41,994
3	S1611 DSCWD Bhubaneswar Trg Prog	-	70,863
4	S1612 Est of CGARD Centre at Madagascar	26,48,295	46,19,604
5	S1614 PCD Bhubaneswar Govt of Odisha Trg Prog	-	-1,75,601
6	S1701 STP on PMGSY - NRRDA	30,66,642	30,86,824
7	S1713 Geo ICT Tech. Based Sustainable Dev. Initiative	-	1,55,824
8	S1720 CC Roads 3rd Party Evaluation on Quality	63,54,169	61,84,106
9	S1721 APIB Project Uttarakhand for Tehri Garhwal	1,10,50,024	57,88,177
10	S1722 Spectral Library Gen. & Comparison in AP (SAC ISRO)	2,70,305	4,14,002
11	S1805 Geo Informatics in Rural Road Projects PMGSY	58,50,956	1,33,04,917
12	S1808 PMGSY for Skill Development by SRRDA	-	-3,263
13	S1912 Consultancy Rural Roads SFA & PMGSY II	45,68,755	79,55,116
14	S2138 Setting Up of 4 GIS Centres (CGARD)	-	-299
15	S2191 Estt of CIRDAP ICT Centre at Dhaka	47,77,865	46,49,990
16	S2391 Study of Energy Balance of Rural India -ISRO	-	7,80,924
17	S2537-APIB-Uttarakhand(Upgradation)	-	3,63,644
18	S2554 Training Programme on PMKSY(CGARD)	-	-192
19	S2557-EDPR & GEOHYDROLOGY of PMKSY	-	-3,19,512
20	S2560 Bijju KVK Proj Govt. of Odisha	-11,57,743	-11,26,757
21	S2567 2 Day Workshop on PMKSY (CGARD)	2,07,660	2,02,102
22	S2568 Appl. of Space Tech in Rural Roads -CGARD	-	-1,21,733
23	S2571 DIP Under PMKSY Sponsored by OWDM Odisha	-	10,09,262
24	S2581 Geo Implementation in MGNREGA	4,24,70,140	5,73,75,397
25	S2583 EPRIS Project by ISRO	8,19,689	7,97,751
	DDU GKY PROJECTS		
26	Interest on FD's	96,12,281	63,11,859
27	S0221 Development of ERP for RSETIs Under RUDSETI	9,92,970	-
28	S2099 SGSY BPL Youth Hoshangabad-MP-AISECT	50	50
29	S2233 NRO-DDUGKY	47,46,771	-13,22,069
30	S2363 Core Edu & Tech Ltd (SGSY)	4,00,000	4,00,000
31	S2441 Rashtriya Saksharatha Mission (JH)	6,983	6,983
32	S2500-IndiaCan Education Pvt Ltd. (Assam-AS)	-	-6,73,896
	GENERAL		
33	C1601 UNICEF Instt Mechanism for Strategic Communication	-	-1,618
34	P0033 P-ACTION RESEARCH PROJECT	1,02,886	-
35	S2527 Saansad Adarsh Gram Yojana (SAGY)	2,33,68,668	7,44,34,036
36	C0120 PSIG Prog SIDBI-Ease of access by MSE	1,56,735	4,99,000

S.No.	Group Description	MARCH 31, 2021 (RS.)	MARCH 31, 2020 (RS.)
37	C0220 Proposal writing for UBA Villages- IIT Delhi	5,17,305	5,03,460
38	C0320 AE Certification Prog - Syngenta Foundation	5,20,493	-
39	C0420 STP Skill Livelihood & Fin Inclusions-CICTAB	51,062	-
40	C0520 Inclusive Growth in Agri FPOs - CICTAB	6,45,200	-
41	C0620 Impact Eval. Study of Farmer Producer Orgns of NABARD in AP	4,35,313	-
42	C1604 Multisectoral - UNWOMEN	-	1,45,385
43	C1701 CSR Initiatives of NMDC IVD	-	7,20,862
44	C1702 EPO Cell of Center for Agrarian Studies	-	-4,41,368
45	C1703 CSR 3rd Party Auditing Toilet Construction	-	1,62,407
46	C1704 Evaluation Report on CSR Activities	-	1,79,709
47	C1708 Agri Entrepreneurship Programme (BRLPS)	-	3,93,433
48	C1709 Agri Entrepreneurship AP - SERP	-	12,92,715
49	C1710 SFAC FPOs Trg. in Maharastra	-	11,07,648
50	C1711 Strategic Comm. AP, TS, Karnataka UNICEF	1,87,032	-3,07,650
51	C1712 Workshop Social Norms Knowledge Hub-UNICEF	-	26,242
52	C1714 SHG- Bank Linkage Programme NABARD	-	-59
53	C1715 National Swachhata Resource Centre	-	-15,212
54	C1718 Impact of Graduation Model in Area Devp. Prog. in AP	-	1,20,254
55	C1719 Keys Old Black Boxes-Devp.Methods Improve Nutri Assmnt.	-	9,86,327
56	C1801 NMDC CSR Programme	-19,16,455	-13,38,324
57	C1803 National Food Security Karnataka State	-	-93,393
58	C1805 UBAA Planning VC Adopted by Institutes	2,27,594	3,98,090
59	C1807 Rashtriya Poshan - CHRD	16,15,346	15,80,044
60	C1810 Evi Agri Entrepreneurship Prog	-	2,13,449
61	C1811 2 Days Conclave for Elected Women Rep.	-	-9,509
62	C1812 3rd Party Eval of CSR Initiatives of GMRV Foundation	-	89,199
63	C1814 IMMANA Dissemination Workshop	-	1,36,230
64	C1815CSR NLCIL 2018 Auditing on Toilets Maintenance	-	4,59,767
65	C1816 CSR - Awareness on Sanitary Napkin TS (BDL)	34,86,466	37,36,658
66	C1817-SHG BC Pathways Project	14,22,019	9,95,590
67	C1901 NABARD Shree Nidhi Study	-88,941	28,028
68	C1902 RSA for FPO/POPI in AP- NABARD	-1,37,212	20,04,376
69	C1904 Impact Assmt of LED Solar Street Light NLCIL	-	-1,10,758
70	C1905 Establishing CRC- CGS at NIRDPR	9,08,485	-1,87,061
71	C1906 National Conf on Child Friendly GP through GPDP Gwalior	1,09,783	1,21,030
72	C1907 Breaking of Malnutrition, Food Security-CAS	8,31,456	10,24,783
73	C1909 AR for Sustainable Devp - GPDP- 10 Clusters-AP	47,82,248	46,11,347
74	C1910 Labour Productivity -CWE- University of Reading	16,32,154	11,90,555
75	C1911 Con WS for Mentors of Agri Entrepreneurs- SFI	-	5,35,609
76	C1912 Workshop on Mobile film Making	-	-57,019
77	S0120 MSME Entrepreneurship Skill 20 Crores	-	20,00,00,000
78	S0220 MSME Entrepreneurship Skill 2.35 Crores	-	2,35,00,000

S.No.	Group Description	MARCH 31, 2021 (RS.)	MARCH 31, 2020 (RS.)
79	S0320 Panchayat Enterprise Suite (PES) Applications	9,25,615	16,00,658
80	S0321 Eval. of the Media & Publicity and 'Action Res. & Res. studies	3,03,600	-
81	S0420 GPD Impact on Panchayat Service Delivery	5,67,724	-
82	S0720 AV Lab & AV Studio	8,97,651	-
83	S0820 - CPGS - Innovation in Resilient Climate Chan	1,10,124	-
84	S0920 Imple of PESA in MP & Modules	-55,340	-
85	S1020 Establishment of CIRDAP Center in NIRDPR	10,00,000	-
86	S1120 INTL E-TRG PRG ON NATURAL RESOURCE & CLIMATE	-1,502	-
87	S1601 Evaluation of the PMAGY (DSJ&E)	-	-1,48,675
88	S1602 Operationalising India Panchayat IPKP	94,48,564	91,95,683
89	S1604 RS on Devp Services for GPs and Villages	-	-1,31,798
90	S1606 CB Trg of Elected Women PRIs in Jharkhand	39,76,114	38,69,697
91	S1607 Study on Creation of Productive Assets MGNREG	-	60,415
92	S1608 Transforming India Through PRIs by E-Enableme	1,68,25,421	4,02,22,294
93	S1609 Socio-Eco. Impact of MGNREGA on ETP	-	2,53,638
94	S1615 Integrated Action Plan Govt of Odisha	-	-2,71,858
95	S1703 Capacity Building of Elected Women Assam	-	-2,65,716
96	S1705 RTP Projects	-1,69,96,081	-1,35,92,474
97	S1708 STP to IPRPs & Auditors (NRLM)	8,99,244	8,75,177
98	S1709 NRLM - CGSRLM	11,22,265	10,93,758
99	S1711 Capacity Building and Training CB&T	9,35,579	11,07,086
100	S1712 Mid Term Evaluation of MKSP Projects	-	-30,49,231
101	S1714 Publish of HB on PR Statistics	15,34,903	14,93,823
102	S1715 Director Dept of Women Child Welfare	1,96,516	1,91,256
103	S1725 Elected Representatives of PRIs Nicobar	-	2,79,367
104	S1726 Agro Climatic Base Innovations for Sus Rural Devp	-	3,64,744
105	S1801 Study on SCA to SCSP in 12 States (CPME)	3,84,804	3,74,505
106	S1802 Appointment of Consultants for IEC Division	4,57,728	4,61,062
107	S1803-National Geospatial Prof. Scheme Fin. Asst.	11,45,779	-11,25,972
108	S1804 National Workshop on GPD (CPR)	-	1,71,449
109	S1806 National Food Security Act -2013 AP Karnataka	1,56,228	2,46,405
110	S1807 MGNREGA Res. Studies in AP	6,46,257	6,28,961
111	S1809 - Induction & Immersion for Jharkhand JSLPS	26,32,842	25,66,015
112	S1810 CP on Internal Audit on RD 01-21 Aug 18	68,57,287	27,64,983
113	S1811 CP on Internal Audit of RD on 10-29,Sep,2018	-	-6,14,941
114	S1812 CB Trg. Prog. to Elected Women Rep in PR (HP)	-	70,137
115	S1813 APTIDCO Social Audit Under PMAY	-	1,73,730
116	S1814 Time & Work - Study for PR Functionaries	2,24,872	2,18,854
117	S1825 Con-Cum-Guidance Centre, Vaishali - CAPART	22,37,653	15,49,938
118	S1815 TRG. CUM STUDY VISIT TO RAJASTHAN AP -MGNREGA	12,63,264	12,29,454
119	S1816 3rd ToT on Biodiversity Governance	19,07,108	18,56,066
120	S1817 Trg. Prog. on Mgmt Devp on FIE (CFIE)	-	-2,00,484

S.No.	Group Description	MARCH 31, 2021 (RS.)	MARCH 31, 2020 (RS.)
121	S1818 Study on Mission Antyodaya in GPs- CPME	-	-20,76,515
122	S1819 Conduct of Pilot Social Audit for Schemes Under NSAP in 5 States	13,36,631	13,47,439
123	S1820 Water Reso. Mgmt. in Sus. Devp.	-18,58,520	-18,08,779
124	S1821 Expo Visit for Elected Women Repre of Tripura	9,61,088	9,35,365
125	S1822 CB & Handholding of PR in Prepara of GPDP-CPR	12,15,262	17,93,310
126	S1823 Eval of Watershed Proj 150MWS -RLTAP-KBK Dist	5,11,938	3,36,298
127	S1824 Eval of Watershed Proj ACA 314MWS -RLTAP-KBK	8,51,341	5,48,574
128	S1826 Dev. of App. Infr. P&M of GEO-MGNREGA Spatial	29,54,718	1,26,43,973
129	S1827 STP RTP RGSA Chattisgarh Feb-Mar 2019	-	-4,40,327
130	S1828 ODF Sustainability -Swachh Bharat Mission	9,10,814	8,86,437
131	S1829 Capacity Building of Dist. Level Staff	-	-7,50,724
132	S1830 PVTG Staff 6 Days Exposure Trg. Prog	1,12,087	1,09,087
133	S1831 CB Certificate Course in SLACC	73,77,529	10,12,303
134	S1832 Workshop on Drug Abuse & Prevention	20,17,967	19,63,958
135	S1833 Trg. Exposure Visit of ERs of Uttarakhand	49,63,428	48,32,750
136	S1834 Popul. Dynamics in IIH & Environment	-	-61,107
137	S1835 ToT on Direct Trainers Skill & Designing of STARPARD, WB	10,54,306	10,26,089
138	S1836 Capacity Bldg in Other Than Part IX of NER	-	79,506
139	S1901 Exp Visit - PRIs of Kerala - DLG -KILA	2,02,575	1,97,153
140	S1902 SLACC-LTSA to Rural Livelihood Division-MoRD	38,55,527	59,520
141	S1903 Eval of RKVY Proj for the Year 2015 – 16 and 2016 – 17 GoAP	-	-3,85,685
142	S1904 Impact Study on Prog of UPASaC -CFIE	4,87,716	2,69,521
143	S1905 34th TC of CIRDAP on Climate Change June 2019	-	-12,60,206
144	S1906 APRIGP Documentation-APRI-WD&CW - CHRD	79,160	8,09,663
145	S1907 Exp & CB for Newly Elected Sarpanches of Leh	-2,11,013	-2,03,073
146	S1908 Sens. Prog. GPDP for Mysore ZP Elec. Repr of Karnataka	3,99,991	4,12,336
147	S1909 Estt of NPMU at MoPR under RGSA	11,17,282	80,60,633
148	S1910 STP MP Mid Career Admin Officers -CGGPA	-	-68,977
149	S1911 Exp Visit Newly Recruited Staff PSRLM-NRLM	8,15,529	7,93,702
150	S1913 AR Sus Devpt. GPDP in 133 GPs of Jharkhand	39,28,682	45,23,226
151	S1914 ODF Sus Mgmt of Solid & Liquid Waste -MP	5,57,287	5,42,372
152	S1915 IMPRESS - Performance of NSA in Maha and TS	87,211	6,40,948
153	S1916 Eval on UBA- MHRD- CPME	40,02,760	28,13,394
154	S1917 STP to SPM DPM BPM YPs of CGSRLM-NRLM	24,35,937	10,58,386
155	S1919 STP for BDC Chairpersons of Ladakh UT Feb2020	-	-105
156	S1921 Trng cum Expt for ZP Chairpersons and VCs of Uttarakhand	3,43,429	3,45,429
157	S1922 STP PRIs - Thrissur - KILA - Feb 2020	3,15,726	3,07,276
158	S1923 Training cum Exposure visit for BDCs Chairpersons of Ladakh	3,08,392	3,24,293
159	S2239-CIRDAP TRNG PROG-2013-14	-66,73,178	-66,67,867
160	S2428-Kerala Inst of Local Admn (KILA)	3,71,67,497	3,61,72,746
161	S2516 220 Tng Prog for Trng and Mgt of IAY	1,10,97,436	1,08,00,427

S.No.	Group Description	MARCH 31, 2021 (RS.)	MARCH 31, 2020 (RS.)
162	S2518 Trng Cum Awareness-MGNREGA & IAY (1-15/9/14)	-	6,165
163	S2523 GOALS	4,12,493	4,09,434
164	S2541 Rurban Mission (SPMRM)	1,02,96,426	71,99,050
165	Inoperative Earmarked Funds	16,87,05,827	16,41,90,586
166	P0006(A)- International Trng Prog-2013-14	3,39,62,871	2,79,15,929
167	P0006 P-SPONSORED RESEARCH PROJ - NERC	-6,43,851	-14,75,939
168	P0006 P-SPONSORED TRNG PRG (PAYMENTS)	6,24,05,136	6,24,05,136
169	P0006 P-SPONSORED TRNG PRG (PAYMENTS) - NERC	85,39,156	99,55,540
170	S0117 S-UNDP SUSPENSE	-9,17,637	-9,17,637
171	S0126-UNDP-13	36,41,064	36,41,064
172	S2225 TOLIC-Hindi	-	-3,590
	Project Bank A/C		
173	CRCDB&MI	10,62,03,530	10,73,32,125
174	DDU GKY	12,32,24,294	9,64,77,896
175	MGNREGA	71,01,33,090	76,14,76,896
176	MKSP	92,75,113	87,52,743
177	NRLM RC	3,37,82,692	5,39,59,016
178	PFMS3615	-	-
179	PFMS3617	7,88,46,591	10,057
180	PFMS3825	10,057	10,057
181	PFMS796	10,333	10,057
182	PFMS9179	10,333	10,057
183	RSETI-NIRDPR	3,36,36,745	-7,28,41,325
184	SLACC	-	1,01,22,991
185	SRSC-NIRDPR	10,23,35,808	9,89,30,577
186	UN WOMEN	28,765	28,765
187	Balances Showing as Receivables (Transferred to A4)	3,06,57,473	11,46,68,298
	TOTAL	1,77,25,76,410	2,01,63,96,335
	(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	14,55,945	45,09,899
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	26,31,546	26,31,546
7	China Malaysia Exposure Visit by Assam-RC	-16,65,211	-16,65,212
8	Con - Awareness Cap Build ERSCA Tripura -RC	-1,51,056	-1,45,333
9	Con - Basin Devt Trg - Meghalaya	18,23,710	18,23,710
10	Con - NRLM RC NERC Bank Transactions RC	48,00,804	1,28,46,734
11	Con - BLS-PMAGY-Assam-RC	16,81,567	16,90,159
12	Con - EPRIS Proj - ISRO - RC	-15,806	-15,806

S.No.	Group Description	MARCH 31, 2021 (RS.)	MARCH 31, 2020 (RS.)
13	Con - Evol IWMP B-II & III Nagaland - RC	5,31,504	5,85,178
14	Con - Evol IWMP/PMKSY - Nagaland - RC	-1,68,249	-
15	Con - Evol of IWMP - Tripura B-I - RC	92,203	92,203
16	Con - Expo Visit to Assam of PER - A&N Island - RC	81,786	81,786
17	Con - Expo Visit to S Korea & Japan - RC	6,70,597	6,70,597
18	Con - Food Processing-MSRLS-Meghalaya-RC	40,953	40,953
19	Con - GIS Reso Mapping - RC	5,10,475	5,10,475
20	Con - HESCO Proj - RC	6,666	6,666
21	Con - NIRAMOY Proj - RC	5,88,851	5,88,851
22	Con - NRLM RC NERC Project	37,70,483	37,70,483
23	Con - Remuneration 10% All Projects - RC	-6,88,680	-6,88,680
24	Con - RRC - MGNREGS Assam - RC	59,117	59,117
25	Con - Rural Tourism & Home Stay for Meghalaya - RC	18,20,048	-
26	Con - SHG Under Looms of Assam-RC	-25,348	-6,154
27	Con - SLNA - Tripura - RC	1,03,480	1,03,480
28	Con - Study on Role of Tradl. & NHV Crops for EFI	-4,54,031	-53,057
29	Con - Study - MGNREGS - P&RD Assam - RC	1,42,724	1,42,724
30	Con - Water Reso Dept Meghalaya - RC	-33,438	-33,438
31	DDU GKY-RC	-63,384	-27,730
32	Eval Study of BRGF-Meghalaya-RC	37,487	37,487
33	Exposure Visit by SIRD Rajasthan	73,934	73,934
34	Fish & Fig Farmers (Meghalaya) -RC	25,77,107	25,77,107
35	GIS-MAP-IWMP-ASSAM-RC	1,09,239	1,09,239
36	IWMP - Evol PMKSY - B-I-Tripura - RC	2,80,000	2,80,000
37	IWMP-KOKRAJHAR-RC	93,787	93,787
38	IWMP-Trng SLNA ASSAM-RC	11,22,817	11,22,817
39	IWWP Evol Project Nagaland-RC	7,49,990	7,49,990
40	MNRE for Solar Heating System-RC	3,99,969	3,99,969
41	NEC-CAP-BUILD-NRLM 3RD PHASE-RC	-16,20,074	-16,20,075
42	NEC-MAP-RC	-1,21,048	-1,21,048
43	NEC - Shifting Cultivation Geo Spatial Tech - RC	1,11,504	96,14,433
44	NFDB-Beel Fish Trng-RC	1,14,783	1,14,783
45	NFDB-Pisciculture dev in Kathora-Nalhari-RC	31,171	31,171
46	Rain Water Harvesting-RC	-1,115	-1,115
47	STP on SME & Expo Visit to South Korea & Japan - Govt. of Assam - RC	12,71,697	12,71,697
48	STP on Water Resources for Meghalaya - RC	1,69,655	1,69,655
49	TSI-BRGF-Meghalaya-Rc	6,39,036	6,39,036
50	Village Adoption -Hatiutha-RC	15,656	15,656
51	Voc Trg-WGH-Meghalaya-RC	23,92,943	23,92,943
52	West Garo Hills-Meghalaya Trg & Expo Visit-RC	14,95,000	14,95,000
53	Balance showing as Receivables (Transferred to A8)	57,96,332	51,66,539
	TOTAL	3,45,44,047	5,33,89,078

S.No.	Group Description	MARCH 31, 2021 (RS.)	MARCH 31, 2020 (RS.)
Schedule	(L5) CONSULTANCY LIABILITIES		
1	25% Int. on Inv-Benevolent Fund	9,33,603	7,30,851
2	75% Int on Inv- Development Fund	28,00,807	21,92,552
3	C0269 Transfer Between General & Consultancy	1,06,06,674	1,06,06,674
4	C0272 Hon Suspense	10,92,855	10,92,855
5	C0282 Income Tax	3,900	3,900
6	Miscellaneous Receipts-NERC	3,80,088	3,80,088
7	Balance showing as Receivable (Transferred to A8)	-	-
8	Balance showing as Liability (Transferred from A8)	-	-
7	Security Deposit-RC	3,38,937	3,62,614
	TOTAL	1,61,56,864	1,53,69,533
Schedule	(L6) LIABILITIES & PROVISIONS		
	HO -HYDERABAD		
1	S0010 S-Security Deposits	1,12,52,569	1,01,36,513
2	S0011 S-Earnest Money Deposits	32,79,337	32,46,516
3	S0014 S-Income Tax (Contractors) - 94C	1,06,575	-8,15,149
4	S0014 Tds Salaries 92B	-6,22,699	-3,13,491
5	Income Tax - 94J	4,33,280	-
6	S0058 S-Sales Tax / Vat	1,54,109	1,54,109
7	S2119 R-SETI	72,17,840	-2,67,506
8	S2233 Monitoring Charges To NIRD From Projects	13,73,28,131	9,13,12,009
9	S2237-Un-Classified RTGS Receipts	4,94,50,038	5,56,21,301
10	S2252 GST Remittance	-	2,96,637
11	S2257 TDS under GST	-630	5,96,240
12	Service Tax	-	-9,538
13	T1011 Outstanding Liabilities	3,22,26,479	1,68,61,516
	NERC - GUWAHATI		
14	S0010 S-Security Deposits - Nerc	8,62,411	6,54,354
15	S0011 S-Earnest Money Deposits - Nerc	4,63,515	4,49,015
	NIRD - DELHI		
16	DEPOSIT FROM CONTRACTOR	57,000	-
17	STALE CHEQUES	4,29,119	-
18	Other Provisions (Salary & Admin)	74,36,065	-
19	Agriculture & Rural Dev Exhibition, Farah, Mathura	3,845	-
20	SARAS AJEEVIKA 2019	35,68,306	-
21	SARAS AJEEVIKA 2019 INDIA GATE	67,40,255	-
22	SARAS- IITF 2019(14802288-7628406) -Surajkund Mela	1,48,02,288	-
23	Delhi Branch Suspense	11,494	-
24	TDS - 94C - DELHI	14,716	-
25	Balance Showing as Liability (Transferred from A4)	2,73,450	-
26	Balance showing as receivable (Transferred to A4)	6,23,329	14,05,684
	TOTAL	27,61,10,822	17,93,28,209

S. No.	Group Description	MARCH 31, 2021 (RS.)	MARCH 31, 2020 (RS.)
	(L7) TRANSIT ACCOUNTS		
1	S0013 S-INCOME TAX (SALARIES)	19,58,717	13,76,073
2	S0015 S-L I C	2,03,326	2,22,397
3	S0016 S-G I S	6,795	-2,86,714
4	S0017 S-BENEVOLENT FUND Salaries	-	1,33,150
5	S0018 S-PROFESSIONAL TAX	18,450	1,16,240
6	S0019 S-S R C	1,933	2,635
7	S0041 S-POSTAL LIFE INSURANCE SCHEME	7,614	8,968
8	S0077 S-BANK LOAN	10,86,950	22,900
9	S0088 S-BVBV SCHOOL FEES	-9,550	-9,550
10	S0095 S-CABLE TV CONNECTION	9,700	7,800
11	S0113 S-NERC	200	200
12	S0202 S-GPF Salaries	-	6,74,167
13	S2223 AG(A&E) Kerala (DG)	-	120
14	S2232 Health Corpus Fund	-	15,500
15	S2246 CAO, CAPART, New Delhi	750	8,910
16	S2247 Accountant General Hyd	50,770	50,770
17	S2248 FA&CAO Modern Coach Factory, Rae Bareli	-	-167
18	S2251 US Admn Govt. of Mizoram	4,680	4,320
19	S2253 AG (Gen-1) Maharashtra	30,120	30,120
20	S2255 AG Odisha AO(C)	25,710	15,710
21	S2256 CBDT Mumbai AO(A)	40,710	15,710
22	S2258 Jamia Millia Islamia -Rubina Nusrat	450	450
23	S2259 SV Vet Univ Tirupathi-YV Raman Reddy	612	300
24	S2260 Central Univ of Jharkhand - Kiran Jalem	-	-1,21,248
25	S2261 PAO MoRD - FA	20,120	20,120
26	S2262 SIRD Bhubaneshwar	25,000	25,000
27	S2264 GST GENERAL Remittance	4,14,132	2,21,330
28	S2265 GST DDUGKY Remittance	9,78,614	-
29	S2274 DDOGAD	15,620	-
30	S2275 Stale Cheques	73,41,268	73,41,268
31	Balance showing as receivable (Transferred to A7)	9,550	4,17,679
	TOTAL	1,22,42,241	1,03,14,158
Schedule	(L8) TRANSFER ACCOUNTS		
1	Balance showing as Liability (Transferred from A11)	1,89,55,189	17,88,65,720
	TOTAL	1,89,55,189	17,88,65,720
Schedule	(L8) CONSULTANCY TRANSFER ACCOUNTS		
1	Con - Transfer to General Fund	4,16,658	4,16,658
2	Z0029-CONSULTANCY TRANSFER ACCOUNTS	6,08,788	6,08,788
	TOTAL	10,25,446	10,25,446

S. No.	Group Description	MARCH 31, 2021 (RS.)	MARCH 31, 2020 (RS.)
Schedule	(L9) Unspent Balance of Grants in Aid - MoRD		
1	General	-	41,61,550
2	Salaries	-	-
3	Interest (Refundable to MoRD)	36,93,491	-
	TOTAL	36,93,491	41,61,550
Schedule	(A4) CURRENT ASSETS & ADVANCES		
1	RC - NERC - Suspense	1,22,22,000	72,96,886
2	T1009 Closing Stock	48,81,581	79,14,343
3	T1010 Accrued Income	7,40,51,379	6,57,16,367
4	T1012 Prepaid Expenses	8,13,394	1,86,979
5	T1136 T-Stamps on Hand	86,500	35,996
6	TDS Receivable - C1901 NABARD	66,970	-
7	Deferred Exp - E office Maintenance	81,94,760	
	Receivable from MoRD		
8	Sinking\Depreciation Fund - Receivable from MoRD	56,41,61,689	-
9	Corpus Fund - (Deficit met from IGR) - Receivable from MoRD	44,12,66,569	-
10	Emp'ee Benefits- Actuarial Valuation - Receivable from MoRD	2,50,00,70,246	-
11	Balance showing as Receivable (Transferred from L3)	3,06,57,473	11,46,68,298
12	Balance showing as Receivable (Transferred from L6)	6,23,329	14,05,684
	TOTAL	3,63,70,95,890	19,72,24,553
Schedule	(A4) GENERAL A/C & PROJECT TRANSIT A/Cs		
1	S2101-CFIE	-	2,51,363
2	S2123 ICAR NAIP Agri - C-GARD	-	3,65,603
3	S2326 SRS Chair - Rural Labour	7,62,473	5,01,891
4	S2405-NRLM RESOURCE CELL	-	67,01,414
5	S2528-Creation of SRT-TECH--MGNREGA	-	2,38,208
6	S2540- Research Studies under NGNREGA-ARP-2015-16	-	69,352
7	S0520 250 Model GP Clusters	58,74,286	-
8	Balance Showing as Liabilities (Transferred to L6)	-	-
	TOTAL	66,36,759	81,27,831
Schedule	(A4) LOANS AND ADVANCES - STAFF		
1	Advances to Staff	39,30,300	39,30,300
2	N0009 N-Motor Vehicle Advance (Receipt)	-1,17,448	3,335
3	P0003 P-HBA (RECEIPTS)	18,44,612	24,91,295
4	S0102 S-IMPREST	2,10,570	1,10,570
5	S0104 S-PERSONAL COMPUTER ADVANCE	1,92,000	2,94,300
	NERC		
6	N0009 N-Motor Vehicle Advance (NERC)	-425	-
7	RC - MISC ADV - NERC	-1,18,197	13,95,297
8	S0003 S-FESTIVAL ADVANCE - NERC	1,71,000	-
9	S0104 S-PERSONAL COMPUTER ADVANCE - NERC	3,07,924	49,475
10	Marriage Loan	58,000	-
11	P0003 P-HBA (RECEIPTS) - NERC	-37,380	-

S. No.	Group Description	MARCH 31, 2021 (RS.)	MARCH 31, 2020 (RS.)
	DELHI		
12	Staff Loans	6,05,415	-
13	Delhi - CPWD - Deposit	2,37,11,610	-
14	Delhi - Deposits - Others	7,51,074	-
15	Delhi - Receivable From MoRD	1,31,42,616	-
16	Delhi - Receivable From Employees	5,76,100	-
17	Delhi - Accrued Int on Adv to Staff	29,930	-
18	Postal Stamps- Franking	1,506	-
19	Balance Showing as Liabilities (Transferred to L6)	2,73,450	-
	TOTAL	4,55,32,657	82,74,572
Schedule	(A5) Deposits		
1	Deposit with CPWD GHY for NERC Hostel Renovation	55,61,198	55,61,198
2	Dep with LDO N.DELHI	18,94,586	18,94,586
3	P0016-TELEPHONE AND OTHER DEPOSITS	4,88,675	4,88,675
4	T1117-DEPOSITS WITH APSEB(RRS 345)_	19,40,270	19,40,270
5	T1118-INT BEARING SEC.DEPOSIT APSEB (RRS 538)	5,09,200	5,09,200
6	T1119-DEPOSIT WITH G.M TELEPHONES	3,74,496	3,74,496
7	T1120-DEPOSITS WITH APDDC	6,240	6,240
8	T1124-DEPOSITS WITH SAPNA ENTERPRISE	7,200	7,200
9	T1125-DPTS CH.SP CTP TELE OFF RJN HY	10,000	10,000
10	T1138 Deposits with Other Agencies	9,70,500	9,70,500
11	T1140-Dep. with APCPDCL (Aravali Guest House)	4,64,203	4,64,203
	TOTAL	1,22,26,568	1,22,26,568
Schedule	(A6) INVESTMENT IN FDs		
	General		
1	S0005 S-Fixed & Short Term Deposits A/c	1,74,55,20,742	1,52,45,52,272
2	S2235 FDs with SBH Against Issuance of BG	6,16,000	6,16,000
	TOTAL	1,74,61,36,742	1,52,51,68,272
	Earmarked Funds		
1	Building Fund - Investments	18,07,68,902	52,80,43,710
2	Building Fund - Accrued income	98,79,020	-
3	Building Fund-SBI-NIRD BR	1,00,835	1,07,934
4	Building Fund - Andhra Bank 125510100109584	4,36,931	4,25,190
5	Building Fund CLTD	-	6,90,227
6	Development Fund - Investment	9,43,52,661	9,45,81,479
7	Development Fund - Accrued Interest	51,63,906	-
8	Development-SBI-NIRDBR(A/C NO 52040475255)	1,97,482	1,92,201
9	Development Fund - Andhra Bank 122510100109593	60,725	58,237
10	Sinking\Depreciation Fund - FDs Investment	35,15,00,000	-
11	Sinking\Depreciation Fund - Accrued Interest	1,92,13,028	-

S. No.	Group Description	MARCH 31, 2021 (RS.)	MARCH 31, 2020 (RS.)
	Corpus Investments		
1	Corpus Fund - Investment	3,03,47,64,022	2,62,71,83,271
2	Corpus Fund - Accrued Income	1,54,57,374	-
3	Corpus-SBI-NIRD - 62112588084	7,89,53,545	50,42,718
		3,79,08,48,431	3,25,63,24,966
	Other Projects - Investments		
1	DDUGKY - Investment	5,97,00,000	5,61,47,696
2	SRSC - Investment	9,95,00,000	9,36,09,185
3	CFIE - Investment	10,05,61,833	9,98,72,304
	TOTAL	25,97,61,833	24,96,29,185
Schedule	(A7) TRANSIT ACCOUNTS		
1	Balance showing as Receivable (Transferred from L7)	9,550	4,17,679
	TOTAL	9,550	4,17,679
Schedule	(A8) CONSULTANCY ASSETS		
1	ADV-TA/DA-RC	3,05,221	4,00,221
2	C0270-BENEVOLENT FUND SUSPENSE	22,352	22,727
3	C0271-DEVELOPMENT FUND SUSPENSE	-	34,693
4	C-Dap-Ap-Rc	-	902
5	EMD-RC	96,300	96,300
6	Miscellaneous Adv -Rc	6,319	16,92,137
8	Z0026-INCOME TAX (CONTRACTORS)	-	2,101
9	Z0031-Con Accrued Interest	-	4,70,419
10	Balance showing as Receivable (Transferred from L4)	57,96,332	51,66,539
11	Balance showing as Receivable (Transferred from L5)	-	-
12	Balances showing as Liability (Transferred to L5)	-	-
	TOTAL	62,26,524	78,86,039
Schedule	(A9) CLOSING BAL. GENERAL A/C		
	General A/C Balances		
10	CFI-SBI-NIRD (62094863681)	81,83,411	82,49,194
11	DDU GKY -SBI NIRD BR(62431332037)	11,84,55,611	8,61,96,983
12	MGNREGA-SBI-NIRD BR(A/C 62476174622)	5,12,586	18,01,044
13	MKSP-SBI-NIRD(62185305487)	92,76,113	87,52,743
14	NRLM-SBI-NIRD BR(62431461891)	4,45,71,494	131
15	RSETI-Andhra Bank (125510100098057)- RJNR	3,51,338	27,839
16	SBI- RSETI PFMS9181 CLTD - 62094415164	3,32,88,406	11,46,21,577
17	SBI SB A/C (62491365119)	7,09,72,887	13,90,50,953
18	SBI SB Ac(52040475313)	23,94,90,768	74,52,88,723
19	Gen A/c Andhra Bank 125510100109566	18,95,763	8,58,846
20	SBI Current Ac(52040475062)	2,18,65,715	1,04,84,984
21	SBI-DEC PGD SRD(62114579633)	1,59,828	1,000
22	SBI-NIRD DEC-PGCGARD(62350105231)	1,036	1,000

S. No.	Group Description	MARCH 31, 2021 (RS.)	MARCH 31, 2020 (RS.)
23	SBI-NIRD PGDRDM(62052905893)	55,66,530	6,45,556
24	SRSC-SBI-NIRD R'NAGAR(62221101177)	27,69,718	52,40,302
25	UNW-SBI UN Women Bank (62487461885)	30,041	29,237
26	NIRDPR Action Research - SBI- PFMS796 - 38831856272	10,332	10,057
27	NIRDPR GIA - SBI- PFMS 3825 - 38831858496	10,72,55,522	10,057
28	NIRDPR PMGSY - SBI - PFMS 9179 - 38831859885	10,332	10,057
29	NIRDPR RGSA - SBI - PFMS 3617 - 38831861328	7,89,28,368	10,057
30	NIRDPR SPONSORED PROJECTS - 39192410848	10,942	-
	NERC - GUWAHATI		
31	PNB-NERC (CA-1907012100000012)	38,23,247	1,06,35,805
32	PNB-NERC (SB-1907012100000373)	1,15,46,683	1,89,51,215
33	PNB-NERC - Cash	-	6,029
	DELHI		
34	DEL - EPF	546	-
35	DEL - GEN	1,25,91,583	-
36	FCRA - IOB 27100	35,92,014	-
37	PMRDF- CBI- 3341604957	65,11,084	-
38	Assistance to CAPART	12,92,356	-
	TOTAL	78,29,64,254	1,15,08,83,385
Schedule	(A10) CLOSING BAL. CONSULTANCY A/C		
	HYDERABAD		
1	SBI-NIRD(52040475346)- Consultancy	19,38,781	7,41,896
2	Consultancy Andhra Bank A/c 125510100109609	37,944	37,000
	NERC- GUWAHATI		
3	Con - NRLM RC - NERC	85,71,286	1,66,17,217
4	PNB-GUWAHATHI-NERC	2,51,76,313	3,47,97,940
5	Cash - NERC	-	11,450
	TOTAL	3,57,24,324	5,22,05,501
Schedule	(A11) TRANSFER ACCOUNTS		
1	S0008 S-TRN BETWEEN MAIN OFF & GUWAHAT	-	-
2	S0009 S-TRN BETWEEN GENERAL & CONSUL	10,00,000	10,00,000
3	S0030 Transfer Between Gen & Other A/cs	3,000	-
4	S-TRNF GENERAL & Medi Corpus Fund	15,37,016	-
5	S0066 S-TRN BETN SB A/c TO GEN A/C	-	1,16,29,022
6	S2216 TRANSFER BETWEEN CLTD TO GEN A/C	-26,89,000	-16,54,76,332
7	S2508-Tr.Bet Gen Account & Aajeevika Skills	-	493
8	T1116-TRAN TO BUILDING FUND	3,26,93,583	3,26,93,583
9	Transfer Between 313 to Payment Savings 5119	-	-1,15,89,022
10	TRANSFER LCB NAIP (708) TO SB AC 313	-	-18,00,366
11	TR. BETWEEN DDUGKY531 AC TO SB 313 A/C	-1,62,66,189	93,76,897
12	TR. BETWEEN GEN & CORPUS	19,955	-
12	Balance Showing as Liability (Transferred to L8)	1,89,55,189	17,88,65,720
	TOTAL	3,52,53,554	5,46,99,995

NATIONAL INSTITUTE OF RURAL DEVELOPMENT AND PANCHAYATI RAJ

RECEIPTS & PAYMENTS ACCOUNT OF BENEVOLENT FUND FOR THE YEAR ENDED 31ST MARCH 2021

As at 31 st March 2020 Rs.	RECEIPTS	As at 31 st March 2021 Rs.
25,26,048	Opening Balance - Bank	28,52,819
0	Transfer of 25% interest earned on Consultancy Investment - MO	0
0	Transfer of 25% interest earned on Consultancy SB A/c - RC	0
4,75,31,341	Investments in FDs (matured)	5,09,39,311
34,07,970	Interest on investments	30,48,112
31,741	Subscription from employees - NIRD	2,68,987
17,850	Subscription from employees - NERC	18,980
8,49,244	Recoveries of Marriage loans	8,26,039
1,81,163	Recoveries of Education loans	1,14,807
86,295	Interest on Loans & Advances	81,358
60,478	Interest on SB account	51,741
5,46,92,130	TOTAL	5,82,02,154
	PAYMENTS	
8,00,000	Marriage loans	0
5,09,39,311	Investments in FDs	0
75,000	Higher Education Loans	25,000
25,000	Assistance to family of deceased staff	25,000
0	Marriage loans	16,00,000
0	Investment in Fixed Deposits.	5,58,00,000
0	Bank charges	0
28,52,819	Closing Balance - Bank	7,52,154
5,46,92,130	TOTAL	5,82,02,154
 (SHASHI BHUSHAN) FINANCIAL ADVISER		

NATIONAL INSTITUTE OF RURAL DEVELOPMENT AND PANCHAYATI RAJ
INCOME & EXPENDITURE ACCOUNT OF BENEVOLENT FUND FOR THE YEAR 2020-21

As on 31 st March 2020 Rs.	INCOME	As on 31 st March 2021 Rs.
1,30,225	Transfer of 25% Interest earned on Consultancy Investments -MO	2,94,039
1,18,720	Transfer of 25% Interest earned on Consultancy SB A/c -RC & MO	26,318
13,581	Transfer of 25% Accrued Interest earned on Consultancy Investments - MO	-1,17,605
31,741	Subscription from Employees - MO	2,68,987
17,850	Subscription from Employees - NERC	18,980
86,295	Interest on Loans & Advances	81,358
23,14,606	Interest on Investments	21,39,202
9,08,910	Accrued Interest	8,28,004
60,478	Interest on SB account	51,741
-	Other receipts	-
36,82,405	TOTAL	35,91,024
	EXPENDITURE	
25,000	Assistance to family of deceased staff	25,000
1,80,235	Misc. Expenditure	-
-	Bank charges	-
34,77,170	Excess of Income over Expenditure carried to Balance Sheet	35,66,024
36,82,405	TOTAL	35,91,024



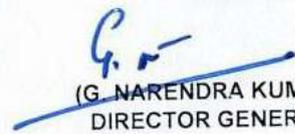
(SHASHI BHUSHAN)
FINANCIAL ADVISER

NATIONAL INSTITUTE OF RURAL DEVELOPMENT AND PANCHAYATI RAJ

BALANCE SHEET OF BENEVOLENT FUND AS ON 31ST MARCH, 2021

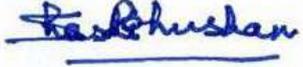
As on 31 st March 2020 Rs.	LIABILITIES		As on 31 st March 2021 Rs.
5,41,58,242	Capital Fund - Opening Balance	5,76,35,412	
34,77,170	Add: Excess of Income over Expenditure Carried to Balance Sheet	35,66,024	
5,76,35,412			6,12,01,436
5,76,35,412	TOTAL		6,12,01,436
	ASSETS		
5,09,39,311	Investments in Fixed Deposits		5,58,00,000
9,08,910	Accrued Interest		8,28,004
7,30,851	Transfer of 25% Accrued Interest on Consultancy Investments - MO		9,33,603
22,03,521	Advances to Staff		28,87,675
28,52,820	Closing Balance - Bank		7,52,154
5,76,35,412	TOTAL		6,12,01,436


 (SHASHI BHUSHAN)
 FINANCIAL ADVISER


 (G. NARENDRA KUMAR)
 DIRECTOR GENERAL

NATIONAL INSTITUTE OF RURAL DEVELOPMENT AND PANCHAYATI RAJ
RECEIPTS & PAYMENTS ACCOUNT OF PROVIDENT FUND FOR THE YEAR ENDED 31ST MARCH, 2021

As on 31 st March 2020 (Rs.)	Receipts	As on 31 st March 2021 (Rs.)
36,08,238	Opening Balance - Bank	2,05,18,520
71,37,319	Contributions / Advances Recovery (NERC)	67,05,070
4,99,56,507	Contributions / Advances Recovery (Main Office)	3,97,21,138
70,51,815	Management Contribution	1,16,01,494
-	Delhi- CPF	17,59,24,160
1,38,23,176	Interest on Investments	76,39,395
-	Delhi - Accrued Interest	65,04,518
5,94,873	Interest on SB account	6,11,426
29,40,68,721	Encashment of Fixed Deposits	23,56,13,106
25,00,000	Transfer from General A/c to PF A/c	1,000
37,87,40,649	Total	50,48,39,827
Payments		
3,49,14,019	GPF	4,50,66,451
60,000	CPF	2,42,25,388
1,56,56,780	New Pension Scheme	1,93,94,193
5,06,30,799		8,86,86,032
30,09,00,000	Investments	31,20,52,838
13,529	Bank Charges	-
-	Delhi - Accrued Interest	65,04,518
66,77,801	Transfer from PF A/c to General A/c	-
-	Delhi CPF Advances	2,07,625
-	Delhi CPF Amortization	6,40,688
-	Receivable from Delhi Employees	2,55,578
2,05,18,520	Closing Balance - Bank	9,64,92,548
37,87,40,649	Total	50,48,39,827


 (SHASHI BHUSHAN)
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NATIONAL INSTITUTE OF RURAL DEVELOPMENT AND PANCHAYATI RAJ

INCOME & EXPENDITURE ACCOUNT OF PROVIDENT FUND FOR THE YEAR 2020-21

As on 31 st March 2020 Rs.	Income		As on 31 st March 2021 Rs.
82,44,404	Interest on Investments		68,73,195
7,66,200	Interest Accrued		95,10,953
5,94,873	Interest on SB account		6,11,426
0	Excess of Expenditure over Income		0
96,05,477	Total		1,69,95,574
	Expenditure		
74,92,313	Interest credited GPF (MO & RC)		20,64,217
9,82,934	Interest credited CPF (own contribution)		60,77,329
0	Interest credited CPF (Inst. contribution)		34,03,801
0	Interest credited NPS-T-I (own contribution)		0
0	Interest credited NPS-T-I (Inst. contribution)		0
13,529	Bank Charges		0
11,16,701	Excess of Income over Expenditure		54,50,227
96,05,477	Total		1,69,95,574



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FINANCIAL ADVISER

NATIONAL INSTITUTE OF RURAL DEVELOPMENT AND PANCHAYATI RAJ
BALANCE SHEET OF PROVIDENT FUND AS ON 31ST MARCH, 2021

As on 31 st March 2020 Rs.	LIABILITIES		As on 31 st March 2021 Rs.
	Balance amount of PF		
11,58,50,902	GPF		10,72,76,617
67,84,770	CPF		16,56,12,277
3,59,35,651	Management Contribution		4,19,51,406
29,77,367	New Pension Scheme - Tyre-I (NERC)		35,19,567
0	Management Contr. NPS-T-I		0
3,36,58,303	Surplus - OB	3,47,75,004	
11,16,702	Add : Excess / Deficit of income over expenditure	54,50,227	
0	Less : Closing of Transfer to General Fund	29,09,154	3,73,16,077
5,01,515	Sundry Creditors		5,01,514
0	Transfer to General Fund		1000
19,68,25,209	Total		35,61,78,458
	ASSETS		
17,26,31,334	Investments		24,90,71,066
7,66,200	Accrued income		95,10,953
0	Delhi CPF advances		2,07,625
0	Delhi CPF Amortization		6,40,688
0	Delhi- Receivable from E'ees		2,55,578
29,09,154	Transfer from General A/c to PF A/c		0
2,05,18,520	Cash at Bank		9,64,92,548
19,68,25,208	Total		35,61,78,458


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 (G. NARENDRA KUMAR)
 DIRECTOR GENERAL

NATIONAL INSTITUTE OF RURAL DEVELOPMENT AND PANCHAYATI RAJ

RECEIPTS & PAYMENTS ACCOUNT OF MEDICAL CORPUS FUND FOR THE YEAR ENDED 31ST MARCH 2021

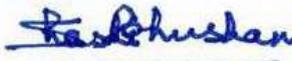
As on 31 st March 2020 Rs.	RECEIPTS	As on 31 st March 2021 Rs.
51,55,529	Opening Bank Balance	74,99,282
22,04,270	Investments in FDs (matured)	61,84,094
1,54,203	Interest on Investments	5,16,413
32,87,600	Subscription from Pensioners	36,88,964
58,600	Subscription from staff	8,40,350
1,77,279	Interest on SB account	1,60,323
1,10,37,481	TOTAL	1,88,89,426
	PAYMENTS	
11,79,726	Medical expenditure - Members	14,01,635
23,58,473	Investments	1,50,00,000
0	Bank Charges	0
74,99,282	Closing Bank Balance	24,87,791
1,10,37,481	TOTAL	1,88,89,426



(SHASHI BHUSHAN)
FINANCIAL ADVISER

NATIONAL INSTITUTE OF RURAL DEVELOPMENT AND PANCHAYATI RAJ
INCOME & EXPENDITURE ACCOUNT OF MEDICAL CORPUS FUND FOR THE YEAR 2020-21

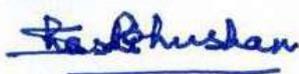
As on 31 st March 2020 (Rs.)	INCOME	As on 31 st March 2021 (Rs.)
2,37,737	Interest on investment	3,53,935
32,87,600	Subscription from Pensioners	37,18,964
58,600	Subscription from staff	8,40,350
3,32,440	Accrued interest on investments	2,89,364
1,77,279	Interest on SB account	1,60,323
40,93,656	TOTAL	53,62,936
	EXPENDITURE	
11,79,726	Medical expenditure - Members	29,68,651
0	Bank charges	0
29,13,930	Excess of Income over Expenditure	23,94,285
40,93,656	TOTAL	53,62,936


 (SHASHI BHUSHAN)
 FINANCIAL ADVISER

NATIONAL INSTITUTE OF RURAL DEVELOPMENT AND PANCHAYATI RAJ

BALANCE SHEET OF MEDICAL CORPUS FUND AS ON 31ST MARCH, 2021

As on 31 st March 2020 (Rs.)	LIABILITIES		As on 31 st March 2021 (Rs.)
1,34,60,359	NIRD Medical Corpus Fund:	1,63,74,289	
29,13,930	<i>Add: Excess of Income over Expenditure</i>	23,94,285	
1,63,74,289			1,87,68,574
0	<i>Payable to NIRDPR General Account</i>		15,37,016
1,63,74,289	Total		2,03,05,590
	ASSETS		
85,42,567	Investments		1,75,28,435
3,32,440	Accrued interest on investments		2,89,364
74,99,282	Closing Bank Balance		24,87,791
1,63,74,289	Total		2,03,05,590


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 (G. NARENDRA KUMAR)
 DIRECTOR GENERAL

NATIONAL INSTITUTE OF RURAL DEVELOPMENT AND PANCHAYATI RAJ

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2021

Schedule – 23 Significant Accounting Policies and

Schedule – 24 Contingent liabilities and Notes on Accounts

Schedule – 23 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) NIRDPR A/c
- ii) Benevolent Fund A/c
- iii) Provident Fund A/c
- iv) NIRDPR Medical Corpus Fund A/c

As laid down in the financial bye-laws of the Institute, the Accounts of the Institute are caused to be compiled, prepared and approved by the Director General showing the following three statements and the compiled Annual Accounts are submitted to the Auditors of the Institute for audit before 30th 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 the 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 the 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 Written Down Value method at the rates prescribed in the Income Tax Act up for the Financial Year 2020-21.

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 the applicable rate of depreciation for a period less than six months. The assets are shown at a nominal value of Rs.1 at the end of the depreciation period. Assets costing Rs.5,000 or less each are fully provided (except for library books).

5. The closing stock of Medicines, Stationery, Engineering, & Electricals is valued at cost.
6. The closing stock of Journals and Publications published by the Institute are valued at cost or sale price whichever is less.
7. Project transactions are accounted on Cash basis.
8. **Retirement Benefits:** Retirement benefits of employees viz., pension, gratuity, and leave encashment are provided on actual basis. Also, please refer Note No 16 (c) & (d).
9. **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.
10. 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.
11. **Income Tax:** The Institute is granted exemption of Income Tax under Sec.12AA w.e.f. 01.04.2007 vide Order of Director of Income Tax (Exemptions), Hyderabad No.DIT(E)/12A/HYD/21(04)/07-08 dated 20.09.2007. Also, NIRD is granted approval under Sec.80G(5)(vi) of the I.T. Act, 1961 for donations made to NIRD w.e.f. 01.04.2009 to 31.3.2011 vide Order of Director of Income Tax (Exemptions), Hyderabad No.DIT(E)/HYD/80G/17(06)/09-10 dated 17.07.2009. The exemption under Sec.80G(5) (vi) has been extended until further orders vide order no DIT(E)/HYD/80G/-20(05)-- 11-12 dated 26.08.2011.
12. The accounts of Development Fund, Building Fund, and Sinking Fund are accounted under "Earmarked Funds". Further FCRA, PMRDF liabilities and actuarial provisions for Pension, Gratuity and Leave Encashment were 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 the Income and Expenditure account of NIRDPR.

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

the Income and Expenditure account of NIRDPR. See Also Notes on Accounts 16 (s).

13. Grants in Aid are released by the Central Government under “Salaries” & “General”. Hence the Income & Expenditure account is prepared accordingly.
14. Finance and Accounts Manual was approved for implementation from 01-07-2020.
15. New Accounts Codes were notified in Finance and Accounts Manual. However, though the implementation date is 01-07-2021, the New Accounts Codes have been adopted for full FY 2020-21 for preparation of financial statements in order to avoid preparing of statements for two periods i.e., 1st quarter as per old accounts codes and Quarter 2 to 4 as per New Accounts Codes, which will lead to non-feasible consolidation of all groups and ledgers for FY 2020-21.

Schedule 24 - Contingent liabilities and Notes on Accounts

16. 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 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. Details of Investments of various accounts for the financial year 2020-21 will be produced to the concerned authorities for verification.
- c. In the past NIRDPR was getting Actuarial Valuation done through a certified actuary. As funds were not sanctioned by MoRD, the Liability was not taken to Earmarked Funds under Liabilities in Balance Sheet and the same was disclosed in Notes to Accounts. However, after the merger of erstwhile CAPART with NIRDPR and on review of erstwhile CAPART accounts, it was noticed that though erstwhile CAPART was also a CAB under MoRD, it could create Actuarial Valuation liability by charging funds for Actuarial Valuation through Expenditure under Income and Expenditure Account.

As erstwhile CAPART which was also a CAB under MoRD, became part of NIRDPR, after merger w.e.f. 01-05-2020 and MoRD allowed to create Actuarial Valuation Liability for erstwhile CAPART, as explained above, whereas NIRDPR, which is also a CAB under MoRD could not do so. With a view to achieving consistency with respect to the actuarial valuation across the organization, actuarial valuation liability for the organization as a whole has been included. As per procedure, funds for Actuarial Valuation should be routed through Expenditure under Income and Expenditure Account. However, the Earmarked liability of Actuarial Valuation was created in the Accounts during 2020-21, but the Actuarial Valuation is for the retirement benefits for past services of staff and pensioners. Hence, the Actuarial Valuation liability as on 31-03-2020 has been taken as Prior Period Expenditure and only the incremental Actuarial Valuation liability i.e., 31-03-2020 vs 31-03-2021 has been charged to Expenditure for the current year under Income and Expenditure Account. Consequently, Expenditure and Income for 2020-21 has gone up by the

Actuarial Valuation liability. Under Income and Expenditure Account – under Income Sch.8 10. Grants-in-Aid from MoRD includes GiA receivable from MoRD towards Actuarial valuation of provisioning required for retirement benefits Rs.249.99 crore.

- d.** 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 2020-21. The estimated liability as on 31st March 2021 was amounting to Rs. 262.49 crore (Gratuity- Rs.24.32 crore, existing Pensions- Rs. 120.97 crore, Pension to existing employees- Rs.97.54 crore and Leave Encashment- Rs.19.66 crore). The liability pertaining to Delhi Center has been provided in Annual Accounts for Rs.12.50 crore (net amount). Hence, the net liability of Rs. 249.99 crore is yet to be received from the Ministry; the same has been recognized as receivable under Balance Sheet – Sch.A4 Current Assets and Advances.
- e.** 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 the 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.
- f.** Vide Gazette Notification dated 13-04-2020, CAPART, New Delhi, an Autonomous Body under Ministry of Rural Development has been dissolved and merged with NIRDPR w.e.f. 01-05-2020. As per the notification, the staff, the sanctioned strength, all of assets and liabilities of erstwhile CAPART are transferred to NIRDPR.
- g.** Erstwhile CAPART, New Delhi has been named as Delhi Centre of NIRDPR. The opening balances as on 01-05-2020 as per trial balance figures as on 30-04-2020 of Annual Accounts for April 2020 of Erstwhile CAPART has been integrated along with figures of HO and NERC and exhibited in Annual Accounts. The depreciation on fixed Assets as per books of Accounts of Erstwhile CAPART was calculated for 1-04-2020 to 30-04-2020. Hence, in NIRDPR Annual Accounts 2020-21, the depreciation on Erstwhile CAPART fixed assets has been calculated for 11 months.
- h.** In the erstwhile CAPART Balance Sheet as on 30-04-2020, Under Liabilities – Sch.3(B) Provisions, S.No.A to D there are provisions for Retirement Benefits to staff as per actuarial valuation viz., Provision for Leave Encashment Rs.6,07,73,886; and Provision for Gratuity Rs.7,00,27,562; Erstwhile CAPART after merger with NIRDPR has transferred Rs.13,60,05,190-00 to NIRDPR HQTRs towards the Actuarial Valuation and outstanding liabilities viz., Provision for CPF Employer Share Rs.2,55,578; and outstanding liabilities viz., Expenses payable – Salary and Admin Expenses Rs.52,79,169. Actuarial Valuation of Delhi Centre as per the valuation report as on 30-04-2020 has been merged with Actuarial Valuation of NIRDPR as on 31-03-2021 and shown under Sch.3 Earmarked Funds. NIRDPR Actuarial Expenses has been reduced to the extent of Rs. 12.50 crore, which was already accounted for by the erstwhile CAPART.

- i. Accounting issues of Erstwhile CAPART: The financial statements of erstwhile CAPART as on 30-04-2020 were reviewed for integration with NIRDPR financial statements. The following major deviations in accounting practices were observed:
1. Utilisation Certificate was prepared based on the Receipts and Payments Account, instead of Income & Expenditure Account. As all Central Autonomous Bodies (CABs) are mandated to follow accrual accounts, the Utilisation Certificate should be based on expenditure as per Income & Expenditure Account.
 2. The receipt of Grants-in-Aid (Revenue) is taken fully to Income under Income and Expenditure Account. Whereas, only matching Grants-in-Aid (GiA) vis-à-vis expenditure should be taken to Income under Income and Expenditure. Any unspent balance of GiA should be carried forwarded to the next financial year via Current Liabilities. Due to this practice of erstwhile CAPART, the total grants-in-aid received during the year was taken as Income under Income and Expenditure Account.
 3. The erstwhile CAPART did not receive GiA for some previous years, due to which they utilised Capital for their operational requirements during that period. In subsequent years, after receipt of GiA, the unspent balance of GiA as at the end of the financial year was transferred to the Capital account to recoup the previously accumulated deficit of the Capital account. Similarly, the unspent balance of GiA for FY 2019-20 of Rs.720.15 lakh was transferred to the Capital account to recoup previously accumulated utilisation of the Capital account. Hence, there is no unspent balance of GiA of erstwhile CAPART to be carried forward to the next financial year via Current Liabilities. Hence, no unspent balance of GiA was available, as on 30-04-2020, to be transferred by erstwhile CAPART to NIRDPR after the merger on 01-05-2020.
- j. The Balance Sheet figures of erstwhile CAPART as on 30-04-2020 were taken for integration with Balance Sheet figures of NIRDPR. Thereafter, transactions for the period 01-05-2020 to 31-03-2021 have been posted based on the Trial Balance of Delhi Centre as on 31-03-2021 for preparation of financial statements for FY 2020-21 of NIRDPR.
- k. In NIRDPR Balance Sheet under Sch. 1 Corpus / Capital Fund, Capital Fund – General and Capital Fund – RTP (in Annual Accounts 2019-20) have been merged since RTP is an integral part of NIRDPR and not a separate body / Fund / Project and exhibited as Capital Fund – General in Annual Accounts 2020-21.
- l. RSETI project sponsored by MoRD was started in 2008. MoRD releases grants to NIRDPR for transfer to RSETIs across India following due procedure and guidelines. Internal Audit for the RSETI project was conducted by a CA firm since the inception of RSETI project on 31-03-2020. The Internal Audit Report pointed out several reconciliations of ledgers and figures and the same were incorporated during 2020-21.

m. Contingent Liabilities

Particulars	2020-21	2019-20
H6 quarter Renovation Civil Works	11,13,029	11,13,029
H6 quarter Renovation Electrical Works	4,31,431	4,31,431
Total Contingent Liabilities	15,44,460	15,44,460

Qtr.No.H-6 was renovated and the works and payments were spread over 2018-2020. Due to spread over to several years, the booking of expenditure which is of capital nature was misclassified in certain FYs. Initially, during 2018-19, Rs.10,98,294 was exhibited as Work in Progress in Sch.5 Fixed Assets. The total payments made were Rs.48,38,925/- on the renovation. An amount of Rs. 6,70,643/- which was booked as revenue expenditure in previous FYs and WIP Rs.10,98,294 totalling Rs. Rs.17,68,937/- has been Capitalised under Buildings in Sch.5 Fixed Assets during FY 2020-21. Depreciation on Rs.17,68,937/- as per Buildings slab rates has been applied. Balance amount of Rs.11,13,029/- towards civil works and Rs.4,31,431/- towards electrification work in H6 quarters are sub judice.

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

- n.** Wherever feasible ledger code no. has been pre-fixed to the ledger name to enable easy identification of the item in accounts Tally ledgers.
- o.** Wherever feasible, Schedules/ledgers have been regrouped/rearranged to enable easy identification of the items in the Tally statement. The previous year's figures have been regrouped accordingly, wherever necessary. The figures are rounded to the nearest rupee.
- p.** Income and Expenditure Account - Sch.9 to 13 under Income includes receipts relating to earlier period also.
- q. Details of Land :**
- An extent of Ac.125.00 guntas covered by S.No.91, located at Premavathipet Village, Rajendranagar, Hyderabad, Telangana.
 - An extent of Ac.27.26 guntas covered by S.No.91, located at Premavathipet Village, Rajendranagar Mandal, Hyderabad, Telangana.
 - An extent of Ac.8.08 guntas, covered by S.No.316 of Budvel Village, Rajendranagar Mandal, Hyderabad, Telangana.
 - An extent of Ac.3.03 guntas covered by S.No.273, located at Budvel Village, Rajendranagar Mandal, Hyderabad, which is presently under acquisition by Land Acquisition Officer.

- v) An extent of 5 Bighas, bearing Plot No.19 of Jawaharnagar, covered by Dag No.341 and 346 of Khanapara Village, Guwahati, Assam
- vi) An extent of 1 Bigha 1 Katha, covered by Dag No.346 (1223) of Khanapara Village, Guwahati, Assam.
- vii) Plot No.14 Land measuring 850 Sq. mts allotted to NIRDPR by the Ministry of Urban Development at Kotla Road, Rouse Avenue, New Delhi in July 2002. It is pertinent here to note that from the date of allotment there are encroachments in the said land.
- viii) Plot Land measuring 1004 sq. metres with Buildup area 1408 square at 58 Block D Institutional Area, Janakpuri New Delhi 110046.
- ix) Land measuring 6 acres 92 dec occupied by Consultancy-Cum-Guidance (CGC), Vaishali, Bihar. The title of the land is in the name of the Governor of Bihar. CGC is entitled to use the same for its purpose.
- r. Receivables from third parties and assets pertaining to balances of projects/-programmes are subject to confirmation.
- s. Savings rate of interest for the year 2021-21 on balances of earmarked funds was credited to the project ledgers by debiting Rs.2,62,52,511 to Interest on Short and Long term Deposits) out of total interest earned in General Account during the year.
- t. Depreciation is a non-cash expenditure which is taken as expenditure in Income and Expenditure Account and hence is getting funded by the Ministry from F.Y. 2011-12 onwards. The same was accumulated to Rs 35.15 crore till the financial year ending 2018-19. In order to build a Sinking/Depreciation Fund, the aforesaid accumulated balance of Rs. 35.15 crore was inadvertently transferred to the Building Fund during the F.Y. 2019-20 as the Building Fund is utilized for infrastructure creation, etc. As per the Sinking Fund method of depreciation, deprecation should be charged to fixed assets and the depreciation charge should be credited to the Sinking/Depreciation Fund. Since NIRDPR did not follow this methodology; hence the same was rectified during the current financial year 2020-21 by creating Sinking/Depreciation (Suspense) Fund under the head "Earmarked Funds". Efforts will be made to clear the Suspense in the FY 2021-22, by creating a separate fund called Sinking/Depreciation Fund. JV was also passed for transferring of investments from Building Fund Investments to Sinking/Depreciation Fund Investments. As physical funds transfer is not possible since the funds were already invested in FDs under Building Fund Investments, after maturity, the funds will be segregated and separate investments will be made for the purpose of Sinking/Depreciation Fund. The depreciation for the F.Y. 2019-20 of Rs 3.17 Cr and F.Y. 2020-21 of Rs. 3.32 crore, totaling Rs. 6.49 crore also needs to be transferred to the Sinking/Depreciation Fund, as no physical transfer of funds was done in F.Y. 2020-21. Rs.6.49 crore accumulated depreciation under General Account will be transferred to the Sinking/Depreciation Fund during the F.Y. 2021-22. Henceforth, the depreciation will not be charged to fixed assets, instead, it will be credited to the Sinking/Depreciation Fund and the equal amount of depreciation will be charged as expenditure in Income and Expenditure Account and transferred to Sinking Fund Investments.

Further, since NIRDPR is a fully funded autonomous body under MoRD, the deficit of Rs. 56.42 crore (Total depreciation of Rs. 98.05 crore – (Rs 35.15 Cr + Rs 3.17 Cr + Rs 3.32 Cr towards the depreciation from F.Y. 2010-11 onwards) is shown as receivable from MoRD under the head Sinking/ Depreciation Fund.

- u.** As on 31-03-2019, there was an accumulated deficit of grants over expenditure of Rs. 47.62 crore which was met from IGR. Since NIRDPR is a fully funded autonomous body, the same is yet to be received from MoRD. Since net audited IGR is transferred to Corpus Fund, Corpus Fund would have increased if full GiA were received from the MoRD in the respective FYs. Hence the same was accounted for as Corpus Fund (Rec'ble from MoRD) in SCH.3 Earmarked Funds on liabilities side and under Sch.A4 Current Assets & Advances on the Assets side.



(SHASHI BHUSHAN)
FINANCIAL ADVISER



महानिदेशक लेखापरीक्षा (केंद्रीय) का कार्यालय
सैफाबाद, हैदराबाद - ५०० ००४

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

No.DGA(C)/CEA/Unit-1/ NIRD&PR/SAR.2020-21/ 2021-22/

Date: 11.02.2022

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

महोदय,

विषय: राष्ट्रीय संस्थान के ग्रामीण विकास और पंचायतीराज, राजेंद्रनगर, हैदराबाद के वर्ष 2020-21 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 2020-21, Annexure to SAR and one copy of the Annual Accounts of the Institute for the year 2020-21, 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/-

महा निदेशक लेखापरीक्षा (केंद्रीय)

Director General of Audit (Central)

✓ Endt. No.DGA(C)/CEA/Unit-1/ NIRD&PR/SAR.2020-21/ 2021-22/117 Date: 11.02.2020
Copy to **Shri G. Narendra Kumar, Director General**, National Institute of Rural Development & Panchayat Raj, Rajendranagar, Hyderabad-500 030, along with one copy of Annual Accounts for the year 2020-21 (English version), with a request to furnish Hindi version of the approved Annual Accounts 2020-21 (2 sets), to this Office.

संल: यथोपरि

chiv saip
निदेशक/ केंद्रीय व्यय लेखापरीक्षा
DIRECTOR/ CEA

**Separate Audit Report on the Accounts of National Institute of Rural Development & Panchayati Raj
(NIRD&PR), Hyderabad, for the year ended 31st March, 2021**

1. We have audited the attached Balance Sheet of the National Institute of Rural Development & Panchayati Raj (NIRD&PR), Hyderabad, as at 31 March 2021, Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under Section 20(1) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971. The audit has been entrusted for the period up to 2021-22. These financial statements include the accounts of Regional 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:

Comments on Accounts:

A. Consolidated Balance Sheet

A.1 Capital & Liabilities

A.1.1 Current Liabilities & Provisions:Rs.35.90 crore

A.1.1.1 This includes closing balance amount of Rs.13.73 crore towards Monitoring Fee received by the Institute from Ministry of Rural Development meant for Earmarked Specific Projects (NRO/DDU-GKY-L6- S2233) and to be spent on specific activities/purposes related to the monitoring of the sanctioned Specific Projects. This was incorrectly classified under Current Liabilities instead of as Earmarked Funds, though mandated as per Uniform Format of Accounts (Page 26). This resulted in overstatement of Current Liabilities and understatement of Earmarked Funds by Rs.13.73 crore.

A.1.1.2.An amount of Rs.0.21 crore¹ wrongly exhibited in opening balance and also in closing balance of DDU GKY Project (Sl.No.174 - L6) under Schedule-3-Earmarked Funds (viii)-Specific Grants for Projects. This resulted in overstatement of Earmarked Fund and understatement of current assets to the extent of Rs.0.21 crore.

B. Grants-in-aid: Out of total Grants-in-aid of Rs. 80.43 crore² and unutilized balance of Rs. 34.15 crore (revised after reverification of Grants in Aid position and expenditure details submitted by NIRD&PR from the year 2010-11 to 2019-20) pertaining to previous year, totaling Rs. 114.58 crore, the Institute utilized a sum of Rs.73.12 crore³, leaving a balance of Rs. 41.46 crore unutilized as on 31March 2021.

C. Net effect of Audit Comments on accounts

The net impact of Audit comments after revision of accounts given in preceding paragraphs was overstatement of Earmarked Funds and understatement of Current Assets to the extent of Rs.0.21 crore.

D. Management Letter

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

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

¹As per balance sheet of DDUGKY- Rs.1,62,66,189 was transferred between accounts and this amount was to be included in DDUGKY opening balance and closing balance. However, an amount of Rs.1,83,87,791 was included in the opening and closing balance. The difference was Rs. 1,83,87,791 – Rs. 1,62,66,189 = Rs.21,21,602. Opening balance of DDUGKY was shown as Rs.9,64,77,896 instead of Rs.9,43,56,294. Closing balance of DDUGKY was shown as Rs.12,32,24,494 instead of Rs.12,11,02,892.

²Grants Received = Rs.80.43 crore (Salaries = Rs.60.15 crore, General = Rs.20.28 crore)

³Expenditure incurred = Rs.71.79 crore + Purchase of fixed assets = Rs.1.33 crore)

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:

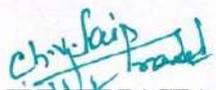
- a. In so far as it relates to the Balance Sheet, of the state of affairs of National Institute of Rural Development & Panchayati Raj (NIRD&PR), Hyderabad, as at 31 March 2021; and
- b. In so far as it relates to Income & Expenditure Account of the Surplus for the year ended on that date.



Director General of Audit (Central)

ANNEXURE

1. **Adequacy of Internal Audit System:** There is no separate Internal Audit Wing in the Organization. Internal Audit of the Institute was conducted by a Chartered Accountant for the year 2020-21, however no report submitted by CA firm.
2. **Adequacy of Internal Control System:** Internal Controls were not adequate as misclassification of heads were noticed.
3. **System of Physical verification of fixed assets:** Physical verification of fixed assets was conducted for the year 2020-21.
4. **System of Physical verification of Inventory:** Physical verification of Inventory was completed for the year 2020-21.
5. **Regularity in payment of statutory dues:** The Institute is regular in payment of statutory dues.



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 2021

Gist of Audit Para	Reply of the Institute
<p>1. We have audited the attached Balance Sheet of the National Institute of Rural Development & Panchayati Raj (NIRD&PR), Hyderabad, as at 31 March 2021, 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 2021-22. 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.</p>	No comments
<p>2. This Separate Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Reports/-CAG's Audit Reports separately.</p>	No comments
<p>3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, 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.</p>	No comments
<p>4. Based on our audit, we report that:</p>	
<p>i. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;</p>	No comments
<p>ii. The Balance Sheet, Income & Expenditure Account and Receipts & Payment Account dealt with by this report have been drawn up in the format approved by Government of India, Ministry of Finance.</p>	No comments

Gist of Audit Para	Reply of the Institute
<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>	<p>No comments</p>
<p>iv. We further report that: Comments on Accounts :</p>	
<p>A. Consolidated Balance Sheet</p> <p>A.1 Capital & Liabilities</p> <p>A.1.1 Current Liabilities & Provisions: ₹ Rs.35.90 crore</p> <p>A.1.1.1 This includes closing balance amount of Rs.13.73 crore towards Monitoring Fee received by the Institute from Ministry of Rural Development meant for Earmarked Specific Projects (NRO/DDU-GKY-L6- S2233) and to be spent on specific activities/purposes related to the monitoring of the sanctioned Specific Projects. This was incorrectly classified under Current Liabilities instead of as Earmarked Funds, though mandated as per Uniform Format of Accounts (Page 26). This resulted in overstatement of Current Liabilities and understatement of Earmarked Funds by Rs.13.73 crore.</p>	<p>DDUGKY Project Cell in NIRDPR has been created to function as Central Technical Support Agency (CTSA) for monitoring the implementation of DDUGKY Projects by the States allocated to NIRDPR. Ministry has allocated 16 States to NIRDPR and balance to NABCONS, an organisation of NABARD, in order to facilitate the CTSA for undertaking the designated activities such as monitoring and evaluation, financial audit, training and capacity building, policy support to the Ministry, handholding support to the State DDUGKY units, etc.</p> <p>Ministry releases funds in the form of monitoring fee by CTSA of NIRDPR. NIRDPR utilizes this monitoring fee towards expenditure viz. remuneration of around 100 high level professionals/consultants appointed by NIRDPR, their TA & DA, maintenance of the Cell at NIRDPR, Review Meetings, etc.</p> <p>The cost of all these activities are efficiently managed by the CTSA of NIRDPR from out of the monitoring fee of 1.5%.</p> <p>Thus, it is clear that the monitoring fee is not earmarked fund. It is purely fee received and can be taken by NIRDPR as income at any point of time and hence it is grouped under current liabilities. In the past, NIRDPR has taken a portion of the closing balance of DDU GKY monitoring charges as income in Income and Expenditure Account, after assessing the requirements of DDU-GKY.</p>

Gist of Audit Para	Reply of the Institute
	<p>By following conventional concept of Accounting, NIRDPR will have to take the entire receipt of monitoring charges as income during the year of receipt. After closure of Financial Year, there will be no balance in the monitoring charges ledger for meeting running expenditure of CTSA after April 1st onwards unless further monitoring charges are received from the Ministry.</p> <p>Further, there is no guarantee of receiving monitoring fee at the beginning of and during every financial year. However, NIRDPR has to meet expenditure on CTSA on continuous basis. Hence, NIRDPR is following prudent financial principles and exhibiting balance of monitoring charges under Current Liabilities.</p> <p>The amount of Rs.13,73,28,131/- shown in Sch. L6, comprises the monitoring charges of 1.5% of the already disbursed amount. As per the requirement of DDUGKY project cell staff of NIRDPR, their expenses will be met from out of the 1.5% of monitoring fee only. Copy of sample Sanction Order issued by Ministry of Rural Development is attached.</p> <p>In view of the above it is reiterated that the monitoring fee is not earmarked fund and it is the fee paid to the services rendered by the CTSA in a commercial sense and hence any savings or short fall will be the realm of the NIRDPR. Therefore, the accounting of showing the balance of monitoring charges as current liability is appropriate and valid.</p> <p>It is pertinent to submit that there is no effect in the Balance Sheet. Earmarked Funds and Currents Liabilities both form part of Liabilities. However, monitoring fee is not a specific project liability and cannot be categorised as Earmarked Funds. The receipts towards DDU GKY monitoring fee is set aside to meet the expenditure of the DDU GKY unit and a portion of the same can be transferred to Income of the Institute based on review / action plan / expenditure projection. Hence, the balance of S2233 Monitoring Charges as on closing of Financial Year is treated as Current Liability but cannot be treated as Earmarked funds.</p> <p>Hence, the depiction of Rs.13,73,28,131/- under Sch. L6 is correct.</p>

Gist of Audit Para	Reply of the Institute
<p>A.1.1.2</p> <p>An amount of Rs.0.21 crore¹ wrongly exhibited in opening balance and also in closing balance of DDU GKY Project (Sl.No.174-L6) under Schedule-3-Earmarked Funds (viii)-Specific Grants for Projects. This resulted in overstatement of Earmarked Fund and understatement of current assets to the extent of Rs.0.21 crore.</p>	<p>The audit observation is noted and suitable necessary action will be taken in Annual Accounts 2021-22.</p>
<p>B Grants-in-aid: Out of total Grants -in-aid of Rs. 80.43 crore² and unutilized balance of Rs. 34.15 crore (revised after reverification of Grants in Aid position and expenditure details submitted by NIRDPR from the year 2010-11 to 2019-20) pertaining to previous year, totaling Rs. 114.58 crore, the Institute utilized a sum of Rs.73.12 crore³, leaving a balance of Rs. 41.46 crore unutilized as on 31 March 2021.</p>	<p>In audit a comment was made on unutilized balance Rs.34.15 crores. However, the breakup of the same was not been made available to NIRDPR. As per NIRDPR records which were submitted to O/o DGA(C), Hyderabad, the opening balance of grants as on 01-04-2021 is only Rs.41.61 lakh.</p> <p>Besides, the reasons for not considering Depreciation of Rs.3.3549 crores included in Expenditure in the Income and Expenditure Accounts for 2020-21 has not been brought out in the observation. NIRDPR follows accrual based accounting, under which it is necessary to consider deprecia-tion as expenditure.</p> <p>Further, The Annual Accounts 2020-21 have been revised. Accordingly, the factual position of grants is as follows: (Amounts in Rs.)</p> <p>Unspent Balance of Grants as on 31-03-2020 carried over to 2020-21 : Rs.41.61 lakh</p> <p>Grants-in-Aid received during the year 2020-21 : Rs.80.43 crore</p> <p>Total Grants for 2020-21: Rs 80.84 crore</p>

Contd...

¹As per balance sheet of DDUGKY- Rs.1,62,66,189 was transferred between accounts and this amount was to be included in DDUGKY opening balance and closing balance. However an amount of Rs.1,83,87,791 was included in the opening and closing balance. The difference was Rs. 1,83,87,791 – Rs. 1,62,66,189 = Rs.21,21,602. Opening balance of DDUGKY was shown as Rs.9,64,77,896 instead of Rs.9,43,56,294. Closing balance of DDUGKY was shown as Rs.12,32,24,494 instead of Rs.12,11,02,892.

²Grants Received = Rs.80.43 crore (Salaries = Rs.60.15 crore, General = Rs.20.28 crore)

³Expenditure incurred = Rs.71.79 crore + Purchase of fixed assets = Rs.1.33 crore)

Gist of Audit Para	Reply of the Institute
	<p>In audit a comment was made on unutilized balance Rs.34.15</p> <p>Expenditure: (Amount in Rupees)</p> <p>Salary : 55.85 crore General : 20.15 crore Others : 0.01 crore Capital : 1.34 crore Total : 77.35 crore</p> <p>Unspent Balance of Grants: Rs.3.49 crore - (Adjusted against Previous years accumulated deficits)</p> <p style="text-align: center;">(Amount in Rupees)</p> <p>OB of Plan Capital Grants: 44.86 crore Interest Income : 1.33 crore Expenditure 0.00 crore Balance of Plan Capital Grants: 46.19 crore</p> <p>The figure of unutilized balance of Rs.40.85 crore pertaining to current year i.e., 2020-21 as given in the Audit comment is not true reflection of accounts. Detailed Statement of Opening Balance of Grants, Grants received, Expenditure, Closing Bal of Grants for 2010-11 to 2020-21 has already been submitted to Audit. The statement and figures given above are true reflection of accounts.</p> <p>As can be seen from the 10 years for 2010-11 to 2020-21 statement, the opening balance of grants as on 01-04-2020 is only Rs.41.61 lakhs and NOT Rs.34.15 crore as given in the para.</p>
<p>C. Net effect of audit comments on accounts</p> <p>The net impact of Audit comments after revision of accounts given in preceding paragraphs was overstatement of Earmarked Funds and understatement of Current Assets to the extent of Rs.0.21 crore.</p>	<p>No comments</p>
<p>D. Management Letter</p> <p>Deficiencies that have not been included in the Separate Audit Report have been brought to the notice of the Director General, National Institute of Rural Development & Panchayati Raj (NIRD&PR), through a Management letter issued separately for remedial/-corrective action.</p>	<p>No comments</p>

Gist of Audit Para	Reply of the Institute
<p>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.</p>	<p>No comments</p>
<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 2021; 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>	<p>No comments</p>

Annexure

Gist of Audit Para	Reply of the Institute
<p>1. Adequacy of Internal Audit System: There is no separate Internal Audit Wing in the Organization. Internal Audit of the Institute was conducted by a Chartered Accountant for the year 2020-21, however no report submitted by CA firm.</p>	<p>Internal Audit Wing was created in NIRDPR vide OO 680 dated 04-02-2021.</p> <p>Internal Audit of the Institute was conducted by a Chartered Accountant for the year 2020-21. Internal Audit Report 2020-21 has since been received and copy of the same will be submitted to next audit.</p>
<p>2. Adequacy of Internal Control System: Internal Controls were not adequate as misclassification of head were noticed.</p>	<p>Separate ledgers are maintained for each item to ensure budgetary control and correct accounting.</p>
<p>3. System of Physical verification of Fixed Assets: Physical verification of fixed assets was conducted for the year 2020-21.</p>	<p>No Comments</p>
<p>4. System of Physical verification of Inventory: Physical verification of Inventory was completed for the year 2020-21</p>	<p>No Comments</p>
<p>5. Regularity in payment of Statutory dues: The Institute is regular in payment of statutory dues.</p>	<p>No Comments</p>



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



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& CAPACITY
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