

Annual Accounts

2018 - 2019



Annual Accounts 2018 – 2019



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

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NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 MARCH 2019

RECEIPTS	Current Year 2018-19 (₹)	Previous Year 2017-18 (₹)	PAYMENTS	Current Year 2018-19 (₹)	Previous Year 2017-18 (₹)
Opening Bank/Cash Balance	1835420447	2694763580	Sch.1 Capital Account Capital Grant	100182398	126284829
Sch.2 Reserves and Surplus			Sch.2 Reserves and Surplus		
Sch.3 Earmarked Funds			Sch.3 Earmarked Funds		
Building Fund	10591059	9217458	Building Fund	0	620
Corpus Fund	263420556	169182435	Corpus Fund	32455	738
Development Fund	11627307	1068141	Development Fund	0	47569
Specific Grants for Projects	890527404	2356790560	Specific Grants for Projects	856569545	1759576567
Grants-in-Aid Received from MoRD	721724600	500000000	Capital Grant - Plan	106119929	0
Sch.4 Current Liabilities & Provisions			Sch.4 Current Liabilities & Provisions		
Consultancy Projects - NIRD	9	0	Consultancy Projects - NIRD	0	13040
Consultancy Projects - NERC	5671636	27466177	Consultancy Projects - NERC	7140245	27496822
Consultancy Liabilities	3465112	1115524	Consultancy Liabilities	2428396	2936823
Liabilities & Provisions	67337264	66123543	Liabilities & Provisions	125897244	121739302
Transit Accounts	100234374	84222510	Transit Accounts	94406801	84041943
Transfer Accounts	174648923	490109331	Transfer Accounts	199490381	379479048
Consultancy - Interest	0	2486012	Consultancy - Interest	0	1207189
Sch.5 Fixed Assets			Sch.5 Fixed Assets		
P0014 P-Building & Other Construction Work	36942	8132	P0014 P-Building & Other Construction Work	10006387	10463279
P0021 Library Non Recurring	1690	1690	P0014 P-Building & Other Construction Work - NE	1676799	0
P0019 P-Other Charges Non Recurring	1137077	420465	P0019 P-Other Charges Non Recurring	10239971	12402586
			P0019 P-Other Charges Non-Recurring - NERC	672796	576757
			P0021 Library Non Recurring	860532	426868
			P0021 P-Library Non Recurring - NERC	135958	83682
			RTP Assets	1885012	2941158
			Work In Progress - Buildings	0	5516040
			Vehicles	0	11441739
			General WIP	1098294	0
Sch.6 Investments			Sch.6 Investments		
Investment in FD Consultancy	9000000	0	Investment in FD Consultancy	10412000	0
Investment in FD's General	1544640217	0	S0005 S-Fixed & Short Term Deposits A/c	1700845452	729754192
Investment - From Earmarked Fund	1975834804	343625691	Investment - From Earmarked Fund	2355103832	1250900226
Sch.7 Current Assets			Sch.7 Current Assets		
Deposits (Asset)	0	0	Deposits (Asset)	38029178	108333333
Loans & Advances - Staff	937452	1010449	Loans & Advances - Staff	2702965	554169
Consultancy Assets	65979	0	Consultancy Assets	124800	11400
Current Assets & Advances	12630779	9284617	Current Assets & Advances	15459042	11736088
General A/c & Project Transit A/Cs	121022282	1568148796	General A/c & Project Transit A/Cs	106082338	1564822092
Direct Expenses			Direct Expenses		
Establishment Expenses					

RECEIPTS	Current Year 2018-19 (₹)	Previous Year 2017-18 (₹)	PAYMENTS	Current Year 2018-19 (₹)	Previous Year 2017-18 (₹)
Salaries - Academic	434010	34075	Establishment Expenses		
Salaries - Non Academic	243001	417128	Salaries - Academic	127660095	85685997
Health Centre Recurring	75725	274052	Salaries - Non Academic	183589245	189347404
Health Club	178774	166675	Health Centre Recurring	12982658	9591093
Leave Salary & Pension Contribution	333145	1092155	Health Club	1870067	1120287
Institution Contribution to PF	617	0	Leave Salary & Pension Contribution	1915163	648334
Other Retirement Benefits	1818231	916962	Institution Contribution to PF	9303363	3795683
			Other Retirement Benefits	121764024	117668927
Other Admn. Expenses					
TA	326830	1483628	Other Admn. Expenses		
Other Charges - Recurring	5201128	3703538	TA	6423034	9178551
Grants to BVBV / Creche etc.	0	2136823	Other Charges - Recurring	106348206	104128287
			Grants to BVBV / Creche etc.	420715	184308
			Bank Charges	8805	51784
Activities					
Training Programmes	409232	1003844	Activities		
Publications	236960	6651	Training Programmes	24057353	25462586
Action Research	648414	126490	Publications	3758958	5963597
Faculty Development	61810	140201	Action Research	1597372	1410945
Out Reach	788153	1224629	Faculty Development	1254016	2044128
Rural Technology Park	3587184	1953180	Out Reach	13424559	14050843
Research	661253	2730624	Rural Technology Park	24931916	20888743
Library Recurring	27419	0	Research	16417183	25075160
Seminars and Conferences	115665	726592	Library Recurring	1348391	4091748
PGDRM	719444	88973	Seminars and Conferences	9623612	9341751
DEC Programmes		88425	PGDRM	19233567	17635917
			DEC Programmes	2580583	3343432
Indirect Incomes					
Subscription to Journals	251688	255983	Indirect Incomes		
Sale of NIRD Publications	76165	22075	Subscription to Journals	11500	6840
Fee From DEC Programmes	1357237	4654259	Sale of NIRD Publications	750	0
Fee From PGDRM	27979917	22467604	Fee From DEC Programmes	9800	16900
Hire of Vehicles	653312	562032	Fee From PGDRM	600	184000
Institutional/ Conf Hall Charges/ Faculty Cost/ Others	130215043	178239769	Institutional/ Conf Hall Charges/ Faculty Cost/ Other	6937245	42464
Interest on Loans & Advances	678472	690861	Interest on SB A/c	0	372844
Interest from Savings Bank A/c	20655544	19629740	Licence Fee		490
N0009 - Interest on Deposit - Electricity Dept	0	198375	Misc Receipts	48149	3653289
Interest on Short & Long Term Deposits	151815010	4504813	Venue Programmes	653952	647326
Licence Fee	4632934	4178428			
Misc Receipts	5456995	25276503			
Venue Programmes	1003705	2302003			
Total	8110618930	8606342201	Closing Bank/Cash Balance	1664841300	1835420446
			Total	8110618930	8606342201


 (W.R.REDDY)
 DIRECTOR GENERAL


 (SHASHI BHUSHAN)
 FINANCIAL ADVISER

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ

BALANCE SHEET AT MARCH 31, 2019

PARTICULARS	SCH.REF.	31-Mar-19 Rs.	31-Mar-18 Rs.
CAPITAL AND LIABILITIES			
I Capital Fund	SCH.1	910212453	557390551
Reserves & Surpluses	SCH.2	0	0
Earmarked Funds	SCH.3	4836096936	4730442383
Current Liabilities & Provisions	SCH.4	523501448	527118974
GRAND TOTAL		6269810836	5814951908
II ASSETS			
Fixed Assets	SCH.5	329732999	187420083
CPGS Assets	SCH.5	8612	10132
Investments	SCH.6	4096227258	3599539341
Current Assets	SCH.7	1843841966	2027982353
GRAND TOTAL		6269810836	5814951908

(SHASHI BHUSHAN)
FINANCIAL ADVISER

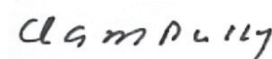
(W.R.REDDY)
DIRECTOR GENERAL

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ
INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31 MARCH 2019

	SCH.	31-Mar-19 Rs.	31-Mar-18 Rs.
INCOME			
I Grants	8	705482371	483637797
II Other Income			
Income From Sales / Services	9	5795341	6484763
Fee / Subscriptions	10	29566942	32502184
Income From Investments	11	119402003	33410195
Interest Earned	12	641408	921639
Other Income	13	215179496	235717954
TOTAL		370585190	309036735
GRAND TOTAL		1076067561	792674532
III EXPENDITURE			
Establishment Expenses	14	547463343	420599113
Other Administrative Expenses	15	101739163	97710821
Activities	16	100001908	121428927
TOTAL		749204413	639738861
IV Depreciation	5	25758495	51171057
V Increase / (Decrease) In Stock	17	(1922365)	1582216
VI EXCESS OF INCOME OVER EXPENDITURE	18	303027018	100182398
GRAND TOTAL		1076067561	792674532
Add : Prior Period Items		2713740	61901518
Less: Prior Period Items		3927347	0
NET INCOME AFTER PRIOR PERIOD ADJUSTMENTS CARRIED OVER TO BALANCE SHEET		301813411	162083917



(SHASHI BHUSHAN)
FINANCIAL ADVISER



(W.R.REDDY)
DIRECTOR GENERAL

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31 MARCH, 2019

SCH	Particulars	Ref.No				31-Mar-2019 (₹)	31-Mar-2018 (₹)
SCH.1	CORPUS / CAPITAL FUND						
	Capital Fund - General					889542436	538605546
	Capital Fund - RTP					20670017	18785005
	BALANCE AT THE YEAR-END					910212453	557390551
SCH.2	RESERVES AND SURPLUS						
	Capital Reserve - (Grants in Aid)						
	Gift Recd. From GOI						
	TOTAL					-	-
SCH.3	EARMARKED FUNDS						
				Opening Balance	Additions	Utilisation	Closing Balance
	i. Capital Grant - Plan			610225454	19514596	135323746	494416304
	ii. Building Fund			245706912	28555905	6583668	267679149
	iii. Corpus Fund			1953358774	310952512	87066416	2177244869
	iv. Development Fund			83933066	15603770	5666111	93870725
	v. Specific Grants for Projects	L3		1837208047	1114075609	1148406379	1802877277
	vi. CPGS Assets			10132	0	1520	8612
	Total			4730442383	1488702392	1383047840	4836096936
							4730442383

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31 MARCH, 2019

		GROUP REF	31-Mar-2019 (₹)	31-Mar-2018 (₹)
SCH.4	CURRENT LIABILITIES & PROVISIONS			
	Consultancy Projects	L4	41723543	45225734
	Consultancy Liabilities	L5	3544096	2807887
	Liabilities & Provisions	L6	380059383	351727663
	Transit Accounts	L7	8204672	1363231
	Transfer Accounts	L8	88944308	124969014
	Transfer Accounts (Consultancy)	L8	1025446	1025446
	TOTAL		523501448	527118974
SCH.6	Investments in FDs - Consultancy		10412000	9000000
	Investments in FDs - General	A6	1464374442	1307287866
	Investment in FDs - From Earmarked Fund	A6	2621440816	2283251475
	TOTAL		4096227258	3599539341
SCH.7	Current Assets & Advances	A4	103831941	124381162
	General A/C & Project Transit A/Cs	A4	446959	2321001
	Loans & Advances - Staff	A4	5101319	3267250
	Deposits (Asset)	A5	26505418	18998703
	Transit Accounts	A7	1795757	18616
	Consultancy Assets	A8	7327054	7957371
	Closing Bal. General A/C	A9	1634648763	1803319370
	Closing Bal. Consultancy A/C	A10	30192537	32101076
	Transfer Accounts	A11	33992218	35617804
	TOTAL		1843841966	2027982353

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATIRAJ
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31 MARCH, 2019
SCHEDULE 5: FIXED ASSETS

(figures in Rupees)

Sl. No.	DESCRIPTION	Rate of Depreciation	Gross Block			Depreciation			Net block	
			Cost at the beginning of the year	Additions during the year	Value written off	As at the beginning of the year	for the year	Deletion	Total	31-Mar-19
(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
				> 180 days	<180 days					(11)
1	Land	0%	7214857	100459312	0	100459312	0	0	0	107674169
2	Devp. on land	0%	598266	0	0	598266	0	0	0	598266
3	Buildings	10%	243722415	7681217	0	251403632	215400254	3600338	0	32403040
4	Furniture & Fixtures	10%	41760396	1941855	1626296	45328547	31225365	1329003	0	12774179
5	Office Equipment	15%	57055043	348448	525818	57929309	52861105	720794	0	4347409
6	Computers	40%	105556130	1852736	1169032	108577898	101947286	2418438	0	4212174
7	Vehicles	15%	26705984	0	0	26705984	16337422	1555284	0	8813278
8	Cutlery, Crockery & D.H. Equipment		2776330	0	0	2776330	2776329	0	0	1
9	Audio Visual Equip	15%	63043903	851439	347900	64243242	39028034	3756189	0	21459019
10	Plant & Machinery	15%	10776932	39200	366560	11182692	5775983	783514	0	4623195
11	Health Club	15%	1535334	0	79768	1615102	970803	90662	0	553637
12	Library Books	40%	27301730	654252	302213	28258195	26752003	542034	0	964158
13	RTP Assets		61863333	992824	892188	63748345	56909657	1175776	2713740	8376652
14	NERC Assets		14312954	4145718	105982	18564654	9332446	1444208	0	7787999
15	Building Fund									
	Buildings	10%	207971438	3519453	7855303	219346194	134177563	8124098	0	77044533
	Plant & Machinery	15%	17449073			17449073	15994705	218155	0	1236213
16	Plan Capital Vehicles	15%				0	0	0	0	0
	TOTAL		899644118	122486454	13271060	1025401632	709488955	25758495	2713740	292867921
16	CGARD Assets		37910355	0	0	37910355	37910354	0	0	37910354
17	CPGS Assets	15%	2314805	0	0	2314805	2304673	1520	0	8612
	Plan Capital Work-in-progress		7264920	35766783		35766783	0	0	0	35766783
	General work in Progress			1098294		1098294	0	0	0	1098294
	RTP Work-in-progress		0	0	0	0	0	0	0	0
	Grand Total		937134198	159351531	13271060	1102491869	749703982	25760015	2713740	329741611
										187430215

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

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2019

Sch. 8	Grants / Subsidies	31-Mar-19 Rs.	31-Mar-18 Rs.
	Salaries	521724600	400000000
	General	183757771	83637797
	TOTAL	705482371	483637797
Sch. 9	Income from Sales / Services		
	Sale of NIRD Publications	85137	71579
	Licence Fee	4631897	4196475
	Hire of Vehicles	728554	562032
	Venue Programmes	349753	1654677
	TOTAL	5795341	6484763
Sch. 10	Fees / Subscriptions		
	Subscription to Journals	240188	249143
	Fees from PGDRDM	27979317	27615682
	Fees from DEC Programmes	1347437	4637359
	TOTAL	29566942	32502184
Sch. 11	Income from Investments		
	Interest on short & long term Deposits	119402003	33410195
	Interest on SB A/c	0	0
	TOTAL	119402003	33410195
Sch. 12	Interest earned		
	Interest on Loans & Advances	641408	921639
	TOTAL	641408	921639
Sch. 13	Other Income		
	Misc. Receipts	9849887	31176801
	Institutional / Conf Hall Charges / Faculty Cost		
	/Others	205329610	204541153
	TOTAL	215179496	235717954
Sch. 14	Establishment Expenses		
	Salaries - Academic	137955295	87675398
	Salaries - Non Academic	186250286	190769649
	Other Retirement Benefits	198237253	124859155
	Sub-Total	522442834	403304202
	Health Centre Recurring	12174228	10411584
	Health Club	1665282	967386
	Leave Salary & Pension Contribution	2478573	1000010
	Institution Contribution to PF	8702426	4915931
	TOTAL	547463343	420599113

Sch. 8	Grants / Subsidies	31-Mar-19 Rs.	31-Mar-18 Rs.
Sch. 15	Other Admn. Expenses		
	TA	6167310	7948152
	Other Charges - Recurring	95131138	89583361
	Grants to BVBV / Creche etc.	440715	179308
	TOTAL	101739163	97710821
Sch.16	Activities		
	Training Programmes	22860571	25768848
	Publications	3211735	6307122
	Action Research	1079643	1301530
	Faculty Development	1052070	1988431
	Out Reach	6740924	12253280
	Rural Technology Park	19451277	18649123
	Research	14120309	20914299
	Library Recurring	1597347	4793010
	Seminars and Conferences	9113509	9313818
	PGDRDM	18196844	16911604
	DEC Programmes	2577679	3227863
	TOTAL	100001908	121428927
Sch. 17	Increase / (Decrease) in stock		
	Closing Stock	9245113	7322748
	Opening Stock	7322748	8904964
	Net Increase / (Decrease)	(1922365)	1582216
Sch. 5	Depreciation		
	Depreciation on Capital Assets	25758495	51171057
	TOTAL	25758495	51171057
Sch. 18	IGR and recoupment of deficit of grants		
	Total IGR (Sch.9,10,11,12 & 13)	373298930	309036735
	Less :		
	Expenditure towards 30% of 7 CPC impact	35039683	15900600
	Balance IGR	338259247	293136135
	Deficit of Grants recouped from IGR	36445837	192953736
	Net IGR	301813411	100182398

Schedules Forming Part of Balance Sheet as on March 31, 2019

S.NO	Group Description	MARCH 31, 2019 (₹)	MARCH 31, 2018 (₹)
Schedule	(L 3) SPECIFIC GRANTS FOR PROJECTS		
	CGARD PROJECTS		
1	C1713 Modern Tech. Incl. GIS GPS & Total Station	166302	194000
2	C1721 Assmt & Change Detection by Spatial Tech.	156290	225000
3	P0044 APIB Project (GC)	0	451163
4	S1611 DSCWD Bhubaneswar Trg Prog	68794	66148
5	S1612 Est of CGARD Centre at Madagascar	6982776	7731714
6	S1614 PCD Bhubaneswar Govt of Odisha Trg Prog	(170473)	(156107)
7	S1701 STP on PMGSY - NRRDA	6055449	3107371
8	S1713 Geo ICT Tech. Based Sustainable Dev. Initiative	157365	153412
9	S1720 CC Roads 3rd Party Evaluation on Quality	545999	5200000
10	S1721 APIB Project Uttarakhand for Tehri Garhwal	8054690	10000000
11	S1722 Spectral Library Gen. & Comparison in AP (SAC ISRO)	347579	500000
12	S1805 Geo Informatic in Rural Road Projects PMGSY	13152210	0
13	S2060 Integrated Land and Water Resources Conservation	0	211
14	S2067 Monitoring and Impact Asses for Watershed (GC)	0	4127564
15	S2068 SDSS for Rural Development (GC)	0	(43867)
16	S2069 CGARD NIRD (GC)	0	3339
17	S2105 CGARD at Ralegaon Sidhi	0	386
18	S2106 CDAP - Dept of Agrl	0	51810
19	S2138 Setting Up of 4 GIS Centres (CGARD)	0	1808172
20	S2179 State Level W/S - SAP Dehradun	0	10402
21	S2184 GIS -Watershed M&E	0	(1372087)
22	S2191 Estt of CIRDAP ICT Centre at Dhaka	4522607	4365358
23	S2345 CGARD Project Management Charges	0	526384
24	S2391 Study of Energy Balance of Rural India -ISRO	758118	728960
25	S2431 Rural Roads on GIS Platform for Kerala	0	(189265)
26	S2537-APIB-Uttarakhand(Upgradation)	353025	(66038)
27	S2554 Training Programme on PMKSY(CGARD)	0	2173423
28	S2557-EDPR & GEOHYDROLOGY of PMKSY	(310181)	290420
29	S2560 Bijju KVK Proj Govt of Odisha	(578860)	180232
30	S2567 2 Day Workshop on PMKSY (CGARD)	196200	210144
31	S2568 Appl. of Space Tech in Rural Roads -CGARD	(118178)	(331824)
32	S2571 DIP Under PMKSY Sponsered by OWDM Odisha	979788	963479
33	S2578 PMGSY Trg Programme	0	131803
34	S2581 Geo Implementation in MGNREGA	56362580	54478745
35	S2583 EPRIS Project by ISRO	1484416	1909017
	DDU GKY PROJECTS		
36	S2099 SGSY BPL Youth Hoshangabad-MP-AISECT	50	50
37	S2233 NRO-DDUGKY	15751417	17679923
38	S2337 Manthan Gramin Evam Samaj Seva Samithi-Bhopal	0	(106346)
39	S2363 Core Edu & Tech Ltd (SGSY)	400000	400000
40	S2365 Sunil Hitech Engineers Ltd (SGSY)	0	0
41	S2381 Sri Shakthi Assn (SGSY/ASDP)	(54837)	9386290
42	S2441 Rashtriya Saksharatha Mission(JH)	6983	6983
43	S2451 AROH Foundation - ROSHINI (Jh)	0	(6102)
44	S2496 ICA Infotech Pvt Ltd (WB)	0	23338254
45	S2500-IndiaCan Education Pvt Ltd(Assam-AS)	(673896)	0
46	S2546 IISD (Assam)	(710)	(710)
47	S2564 IL&FS 4 (Himayat 2016)	0	697366
48	S2573 M/S Donbosco Tech-Himayat (SEE J&K)	0	(9250)
49	S2574-M/s Cap Foundation-Himayat(SEE J&K)	(5846)	0
50	S2575-M/S Mass Infotech Society Ltd-Himayat(SEE J&K)	(1871)	0
	GENERAL		
51	S1603 Mngt of Water Resources in Over Expl Areas	0	(685171)
52	C1601 UNICEF Instt Mechanism for Strategic Communication	0	121606
53	S2527 Saansad Adarsh Gram Yojana(SAGY)	1521321	(1490228)
54	C1602 Study on Impact Evaluation Nereda Nalgonda	0	(50426)
55	C1603 EPSRC	0	(90955)
56	C1604 Multisectoral - UNWOMEN	141139	(363597)
57	C1605 CRUX CGGPA Jul 16	0	538393
58	C1701 CSR Initiatives of NMDC IVD	702845	744603
59	C1702 EPO Cell of Center for Agrarian Studies	(810778)	116237
60	C1703 CSR 3rd Party Auditing Toilet Cononstruction	265896	316413

Schedules Forming Part of Balance Sheet as on March 31, 2019

S.NO	Group Description	MARCH 31, 2019 (₹)	MARCH 31, 2018 (₹)
61	C1704 Evaluation Report on CSR Activities	187938	180710
62	C1707 APO CIRDAP AARDO	0	122114
63	C1708 Agri Entrepreneurship Programme (BRLPS)	382111	367414
64	C1709 Agri Entrepreneurship AP - SERP	7457671	150552
65	C1710 SFAC FPOs Trg. in Maharastra	323104	61100
66	C1711 Strategic Comm. AP, TS, Karnataka UNICEF	1676317	1388482
67	C1712 Workshop Social Norms Knowledge Hub-UNICEF	25476	150000
68	C1714 SHG- Bank Linkage Programme NABARD	(684177)	214107
69	C1715 National Swachhata Resource Centre	(127781)	2231444
70	C1717 Squat Test to Optimize User Interfaces of Squat Toilets	0	66504
71	C1718 Impact of Graduation Model in Area Devp. Prog. in AP	116742	0
72	C1719 Keys Old Black Boxes-Devp. Methods Improve Nutri Assmnt.	957523	1384743
73	C1720 WASMO Training Community Based Water	0	279830
74	C1801 NMDC CSR Programme	(900985)	0
75	C1803 National Food Security Karnataka State	(41789)	0
76	C1807 Rashtriya Poshan - CHRD	320600	0
77	C1810 Evl Agri Entrepreneurship Prog	(227245)	0
78	C1811 2 Days Conclave for Elected Women Rep.	(269091)	0
79	C1812 3rd Party Eval of CSR Initiatives of GMRV Foundation	90485	0
80	C1814 IMMANA Dissemination Workshop	163029	0
81	C1815CSR NLCIL 2018 Auditing on Toilets Maintenance	518497	0
82	C1816 CSR - Awareness on Sanitary Napkin TS (BDL)	5030381	0
83	S0073 Action Research Project	0	69198
84	S1601 Evaluation of the PMAGY (DSJ&E)	990803	1005886
85	S1602 Operationalising India Panchayat IPKP	9244462	484857
86	S1604 RS on Devp Services for GPs and Villages	543920	527620
87	S1605 CHRD Trg Prog on Unnat Bharat	0	4074129
88	S1606 CB Trg of Elected Women PRIs in Jharkhand	5469177	5557951
89	S1607 Study on Creation of Productive Assets MGNREG	58651	541523
90	S1608 Transforming India Through PRIs by E-Enableme	96211368	4538859
91	S1609 Socio-Eco. Impact of MGNREGA on ETP	246231	257133
92	S1613 2nd Capacity Building & Participatory Trg Prg	0	(408660)
93	S1615 Integrated Action Plan Govt of Odisha	(263919)	148235
94	S1702 Best Practice for Newly Promoted BDOs of Assam	0	70392
95	S1703 Capacity Building of Elected Women Assam	(257956)	(223471)
96	S1704 IIT Delhi	0	185007
97	S1705 RTP Projects	7411157	1633435
98	S1706 Trg. Workshop on PES Application (CPR)	0	(343779)
99	S1707 Gender Budgeting in RD National Trg. Progs-2	0	359015
100	S1708 STP to IPRPs & Auditors (NRLM)	366743	2150732
101	S1709 NRLM - CGSRLM	1003452	647983
102	S1710 Poverty & Inequality NSSTA	0	228316
103	S1711 Capacity Building and Training CB&T	2936711	12000000
104	S1712 Mid Term Evaluation of MKSP Projects	283024	2646552
105	S1714 Publish of HB on PR Statistics	1683007	3005000
106	S1716 Water Resource Mgmt for Sust. Devpt	0	(951124)
107	S1718 National Workshop on Science Film Making	0	34250
108	S1719 National Work Shop Formuation GPDP	0	(411850)
109	S1725 Elected Representatives of PRIs Nicobar	271208	0
110	S1726 Agro Climatic Base Innovations for Sus Rural Devp	297661	894500
111	S1801 Study on SCA to SCSP in 12 States (CPME)	(1128101)	0
112	S1802 Appointment of Consultants for IEC Divsinon	654404	0
113	S1803-National Geospatial Prof. Scheme Fin. Asst.	1157014	0
114	S1804 National Workshop on GPDP (CPR)	235993	1214735
115	S1806 National Food Security Act -2013 AP Karnataka	326427	0
116	S1807 MGNREGA Res. Studies in AP	618429	0
117	S1809 - Induction & Immersion for Jharkhand JSLPS	2402114	0
118	S1810 CP on Internal Audit on RD 01-21 Aug 18	5188304	0
119	S1812 CB Trg. Prog. to Elected Women Rep in PR (HP)	20000000	0
120	S1813 APTIDCO Social Audit Under PMAY	(149194)	0
121	S1814 Time & Work - Study for PR Functionaries	15359303	0
122	S1815 TRG. CUM STUDY VISIT TO RAJASTHAN AP -MGNREGA	1202156	0
123	S1816 3rd ToT on Biodiversity Governance	961105	0
124	S1817 Trg. Prog. on Mgmt Devp on FIE (CFIE)	(172895)	0
125	S1818 Study on Mission Antyodaya in GPs- CPME	(1361954)	0

Schedules Forming Part of Balance Sheet as on March 31, 2019

S.NO	Group Description	MARCH 31, 2019 (₹)	MARCH 31, 2018 (₹)
126	S1819 Conduct of Pilot Social Audit for Schemes Under NSAP in 5 States	398415	0
127	S1820 Water Reso. Mgmt. in Sus. Devp.	1185429	0
128	S1821 Expo Visit for Elected Women Repre of Tripura	1262964	0
129	S1822 CB & Handholding of PR in Prepara of GPDP-CPR	3094698	0
130	S1823 Eval of Watershed Proj 150MWS -RLTAP-KBK Dist	337081	0
131	S1824 Eval of Watershed Proj ACA 314MWS -RLTAP-KBK	566481	0
132	S1826 Dev. of App. Infr. P&M of GEO-MGNREGA Sptial	12652471	0
133	S1827 STP RTP RGSA Chattisgarh Feb-Mar 2019	(85965)	0
134	S1828 ODFSustainability -Swachh Bharat Mission	1238708	0
135	S1829 Capacity Building of Dist. Level Staff	(601775)	0
136	S1830 PVTG Staff 6 Days Exposure Trg. Prog	500384	0
137	S1831 CB Certificate Course in SLACC	9919452	0
138	S1832 Workshop on Drug Abuse & Prevention	2216126	0
139	S1835 ToT on Direct Trainers Skill & Designing of STARPARD, WB	320135	0
140	S1836 Capacity Bldg in Other Than Part IX of NER	5056438	0
141	S2083 ICDAP PLAN PREPARATION KERALA	0	2389999
142	S2103 SRP Natl Livehood Research	0	(32427)
143	S2125-RSETI-TRAINING RECEIPTS/PAYMENTS	0	(138160)
144	S2146 STUDY ON END USE OF FUND RELEASED	0	(73140)
145	S2156 AMR-APARD IN BRGF DIST RELEASES	0	(79932)
146	S2176 PMAGY, CESD	0	6081461
147	S2177 ETC's TOT-3-CSERE	0	1566382
148	S2183 Best Practices-IAY	0	1816918
149	S2187 Impact of Invst in Watershed Proj 2010-11	0	1
150	S2188 Plg & Mngt of IAY 2010-11 (CRI)	0	1255067
151	S2189 - TOT II NTAP on SGSY (CSERE)	0	965027
152	S2191 Expert Group Under MGNREGA	0	717695
153	S2214 CIRDAP 2009	0	3300
154	S2239-CIRDAP TRNG PROG-2013-14	(147145)	3345114
155	S2313 Capart-GVA/NGA(CPME)	0	80324
156	S2314 Revitalisation of SIRD, Ranchi, Jharkhand	0	247875
157	S2317-Lift Irrigation Schemes-APSIDC(CAS&DM)2011	0	108629
158	S2321 CSERE- SUB BLOCK TOT-III	0	15040821
159	S2346 Plng & Mngt of IAY - 2012-13	0	4988081
160	S2352- Evaluation Study of ATMA Activity in AP	0	1497834
161	S2354-Capacity Bldg. Trg Prog -Watershed Dev Proj	0	8292389
162	S2357 PAG	0	(3210388)
163	S2389-PM's New 15 Pointsprog on Minotiries(CPME)	0	(172995)
164	S2398-Pre Eval. of Watershed Proj Dev Prog& lwmp(C	0	863839
165	S2399-Adoption of Low Perfor. Dist Under MGNREGA	0	23588
166	S2404-Monitoring of RMSA(EDCIL INDIA)	0	(326046)
167	S2413-World Bank Workshop-Land Govrnance	0	64903
168	S2414-Est, of CGARD&VLC IN CIRDAP DHAKA	0	(3804943)
169	S2415-RVM-SSA-Project on Engendering Edu. of the Gi	0	(42)
170	S2426-Capacity Building-MGNREGA(CWEPA)	0	(27800)
171	S2428-Kerala Inst of Local Admn(KILA)	35116369	33889100
172	S2475-RESEARCH STUDIES UNDER MGNREGA	0	(358972)
173	S2498-Study on Non-Performing/foreclosed Pre-IWMP P	0	3441971
174	S2502 STP on Capacity Building-RKVY-ORISSA GOVT	0	968727
175	S2506 SP Grants	0	(27822)
176	S2516 220 Tng Prog for Trng and Mgt of IAY	10485015	10081745
177	S2518 Trng Cum Awareness-MGNREGA & IAY (1-15/9/14)	0	1994861
178	S2523 GOALS	397477	518823
179	S2524 SSA-T.STATE (2014-15)	0	19209
180	S2529-RKVY AP-Mon.& Eval. of RKVY Proj(CPME)	0	656866
181	S2536 National Water Mission (3 Trng Prog)	0	433848
182	S2541 Rurban Mission (SPMRM)	11554314	31128692
183	S2549 National Workshop on Own Source Revenue	0	280993
184	S2551 Transfer of Tech - RTP - NFDB	0	476311
185	S2552 Study on Agrarian Distress (CWLR)	0	(3423)
186	S2553 Study on Migrant Areas in Bolangir Odisha	0	28665
187	S2559 Consumer Education Gowthami Foundation	0	25750
188	S2565 UNICEF Sangam Project (CGSD)	0	86663
189	S2566 NIRD-GHS Emerging Economies Pvt Ltd (CGSD)	0	436084
190	S2569-ISS Probationers Trg-(Jan-18-22,2016) CWEPA-	0	2772

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S.NO	Group Description	MARCH 31, 2019 (₹)	MARCH 31, 2018 (₹)
191	S2570 NDDDB-PO Trng Jan4-9/16 CPME	0	153741
192	S2576 Study Tour of Rajasthan RD Service Trainee	0	699228
193	S2577 RADPFI Rural Spacial Planning	0	(1279125)
194	S2579 NIRD PR & UNICEF	0	13625
195	S2580 Training of Trainers	0	(659778)
196	S2584 Trg Prog on Convergence of Plan Prog Odisha	0	629154
197	S2585 Performance of APNA - Govt of AP	0	173929
198	S2586 Seminar on Equity Access Inclusion	0	(160126)
199	S2587 PMAGY	0	(73585)
200	S2589 Management of Water Resource in Explt	0	(194)
201	S2701 Training on Poverty and Inequality Estimation	0	109782
202	S2702-Exposure Visit of Elec.Rep of PR-Govt of Megh	0	430580
203	S2703 STP CONST OF PROTOTYPE RH AUG29-SCP7 2016	0	1033650
204	S2704 STP KILA PRIs Dec 5-7 2016 CPR	0	(5158)
205	S2706 Gender Budgeting in Rural Devlp	0	(182927)
206	S2707 RD for Zilla Parishad Jharkhand State	0	807085
207	S1701 PCD Bhubaneswar Govt of Odisha Trg Prog	0	0
208	S1702 DSCWD Bhubaneswar Trg Prog	0	0
209	Inoperative Earmarked Funds	159395616	153265016
210	P0006(A)- International Trng Prog-2013-14	20011796	16303249
211	P0006 P-SPONSORED RESEARCH PROJ - NERC	(1475939)	(1475939)
212	P0006 P-SPONSORED TRNG PRG (PAYMENTS)	62405136	62405136
213	P0006 P-SPONSORED TRNG PRG (PAYMENTS) - NERC	5165316	3259290
214	S0117 S-UNDP SUSPENSE	(917637)	(917637)
215	S0126-UNDP-13	3641064	3641064
216	S2225 TOLIC-Hindi	(3525)	4197
	Project Bank A/C		
217	CRCDB&MI	98235119	93997091
218	DDU GKY	61807624	68565724
219	MGNREGA	818935510	931214050
220	MKSP	8752743	8308161
221	NRLM RC	43782	5933660
222	RSETI-NIRDPR	64195136	67972763
223	SRSC-NIRDPR	92454887	82654076
224	UN WOMEN	25055	6387
225	Balances Showing as Receivables (Transferred to A4)	11542702	20311416
	TOTAL	1802877277	1837208047
Schedule	(L4) CONSULTANCY PROJECTS		
	NIRDPR - HQ		
1	C0394 Trg of Repre of GP on Family Walfer Prog	4229469	4229469
2	C0432 Impact of INDUS Income Generation Component	81701	81701
3	C0434 Soial Audit A Pilol Project on Community of	84000	84000
4	C0438 Methodology Afghanistan Official	1008572	1008572
5	C0439 Afghanistan Team (RTP)	1283292	1283292
6	C0444 UNDP (IL&FS) CPME	391372	391372
7	C0445 YEMEN Republic CRCDB	472698	472698
8	C0446 Hindustan Copper Ltd. CESD	560891	560891
9	C0447-Intl Trg Cum Exposure-Nigerian Delegates	1923724	1923724
10	C0449-Eval of Sustainable Convergence Models of Bhi	184204	184204
11	C-0451-Expos Visit to Afganistan Officals(25.8.13)	100279	100279
12	C0452-Tamilnadu Watershed Dev Agency-Consultancy	310518	310518
13	C0453 Int Trg Prog Advance Remote Sensing,Republic	465954	465954
14	C1707 Honorarium to Guest Speakers	0	(13040)
15	S2398 - Eva. Study of Watershed Dev. Prog.	0	1658000
16	Z0032-An Eval Study on 100%Financial Inclusion	0	(9)
	NIRDPR - RC		
17	ATMA-Sikkim-RC	152427	152427
18	Baseline Survey PMAGY in Assam	(162196)	(162196)
19	Cap Building Trng-NEC_NRLM-RC	1893387	860551
20	C-GARD Infstr.Dev(NEC)-RC	2631546	1295206
21	China Malaysia Exposure Visit by Assam-RC	(1665212)	(1665212)
22	Con - Basin Devt Trg - Meghalaya	1823710	1823710
23	Con NRLM RC NERC Bank Transactions RC	(833367)	(833367)

Schedules Forming Part of Balance Sheet as on March 31, 2019

S.NO	Group Description	MARCH 31, 2019 (₹)	MARCH 31, 2018 (₹)
24	Con-BLS-PMAGY-Assam-RC	1747961	2114611
25	Con - EPRIS Proj - ISRO - RC	(15806)	(15806)
26	Con - Evol IWMP B-II & III Nagaland - RC	(120416)	217577
27	Con - Evol of IWMP - Tripura B-I - RC	(93204)	(334533)
28	Con - Expo Visit to Assam of PER - A&N Island - RC	81786	81786
29	Con - Expo Visit to S Korea & Japan - RC	670597	670597
30	Con - GIS Reso Mapping - RC	617621	1650330
31	Con - HESCO Proj - RC	(18918)	850633
32	Con - NIRAMOY Proj - RC	588851	355978
33	Con - NRLM RC NERC Projec	3770483	3770483
34	Con - Remuneration 10% All Projects - RC	(688680)	(313180)
35	Con - RRC - MGNREGS Assam - RC	(173383)	(33753)
36	Con - SLNA - Tripura - RC	103480	200000
37	Con-Stdy. on Role of Tradl. & NHV Crops for EFI	486140	0
38	Con - Study - MGNREGS - P&RD Assam - RC	142724	142724
39	Con - Water Reso Dept Meghalaya - RC	(33438)	(33438)
40	DDU GKY-RC	35608	317156
41	Eval Study of BRGF-Meghalaya-RC	37487	37487
42	Exposure Visit by SIRD Rajasthan	73934	73934
43	Fish&Fig Farmers(Meghalaya) -RC	2577107	2577107
44	GIS-MAP-IWMP-ASSAM-RC	109239	109239
45	IWMP - Evol PMKSY - B-I-Tripura - RC	280000	280000
46	IWMP-KOKRAJHAR-RC	93787	93787
47	IWMP-Trng SLNA ASSAM-RC	1122817	1122817
48	IWWP Evol Project Nagaland-RC	749990	749990
49	MNRE for Solar Heating System-RC	399969	399969
50	NEC-CAP-BUILD-NRLM 3RD PHASE-RC	(1620075)	(2408792)
51	NEC-MAP-RC	(121048)	(121048)
52	NEC - Shifting Cultivation Geo Spatial Tech - RC	3635681	4922862
53	NFDB-Beel Fish Trng-RC	114783	114783
54	NFDB-Pisciculturedev in Kathora-Nalhari-RC	31171	31171
55	Rain Water Harvesting-RC	(1115)	(1115)
56	STP on SME & Expo Visit to South Korea & Japan - Govt of Assam - RC	1942294	1942294
57	STP on Water Resources for Meghalaya - RC	169655	169655
58	TSI-BRGF-Meghalaya-Rc	639036	639036
59	Village Adoption -Hatiutha-RC	15656	15656
60	Voc Trg-WGH-Meghalaya-RC	2392943	3192505
61	West Garo Hills-Meghalaya Trg&Expo Visit-RC	1495000	1495000
62	Balance showing as Receivables (Transferred to A8)	5546857	5935488
	TOTAL	41723543	45225734
Schedule (L5) CONSULTANCY LIABILITIES			
1	25% Int. on Inv-Benevolent Fund	468325	284273
2	75% Int on Inv- Development Fund	1404978	852821
3	C0269 Transfer Between Generl & Consultancy	(490000)	(490000)
4	C0272 Hon Suspense	1092855	1092855
5	C0282 Income Tax	3900	3900
6	Miscellaneous Receipts-NERC	111624	111624
7	Balance showing as Receivable (Transferred to A8)	490000	490000
8	Balance showing as Liability (Transferred from A8)	462414	462414
	TOTAL	3544096	2807887
Schedule (L6) LIABILITIES & PROVISIONS			
1	S0010 S-Security Deposits	7918223	5127836
2	S0010 S-Security Deposits - Nerc	662754	804248
3	S0011 S-Earnest Money Deposits	4177827	3555224
4	S0011 S-Earnest Money Deposits - Nerc	404015	293415
5	S0014 S-Income Tax (Contractors)	920600	429195
6	S0014 Tds Salaries 92B	405863	474124
7	S0058 S-Sales Tax / Vat	154109	154109
8	S2119 R-SETI	454949	1450463
9	S2233 Monitoring Charges To NIRD From Projects	191859559	277312222
10	S2237-Un-Classified RTGS Receipts	29673581	11243633
11	S2252 GST Remittance	330491	0
12	S2257 TDS on GST	194407	0

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S.NO	Group Description	MARCH 31, 2019 (₹)	MARCH 31, 2018 (₹)
13	Service Tax	(9538)	(9538)
14	PM-CM Relief Funds	(106816)	0
15	T1011 Outstanding Liabilities	137887184	50883194
16	Balance Showing as Liability (Transferred from L6)	5015822	0
17	Balance showing as receivable (Transferred to A04)	116354	9538
	TOTAL	380059383	351727663
Schedule	(L7) TRANSIT ACCOUNTS		
1	S0015 S-L I C	(103277)	(720)
2	S0013 S-INCOME TAX (SALARIES)	(963671)	0
3	S0016 S-G I S	(250275)	(17766)
4	S0018 S-PROFESSIONAL TAX	10000	42250
5	S0019 S-S R C	(3034)	(130)
6	S0202 S-GPF Salaries	1575908	788415
7	S2251 US Admn Govt of Mizoram	2760	1320
8	Stale Cheques	6615854	531246
9	S0041 S-POSTAL LIFE INSURANCE SCHEME	(2651)	0
10	S0077 S-BANK LOAN	(449700)	0
11	S0088 S-BVBV SCHOOL FEES	(12750)	0
12	S0113 S-NERC	100	0
13	S2246 CAO, CAPART, New Delhi	50	0
14	S2259 SV Vet Univ Tirupathi-YV Raman Reddy	(10232)	0
15	S2248 FA&CAO Modern Coach Factory, Raebareli	(167)	0
16	Balance showing as receivable (Tranferred to A7)	1795757	18616
	TOTAL	8204672	1363231
Schedule	(L8) TRANSFER ACCOUNTS		
1	Balance showing as Liability (Tranferred from A11)	88944308	124969014
	TOTAL	88944308	124969014
Schedule	(L8) CONSULTANCY TRANSFER ACCOUNTS		
1	Con - Transfer to General Fund	416658	416658
2	Z0029-CONSULTANCY TRANSFER ACCOUNTS	608788	608788
	TOTAL	1025446	1025446
Schedule	(A4) CURRENT ASSETS & ADVANCES		
1	PM-CM Relief Funds	0	89781
2	RC - CPWD CAPITAL WORKS - NERC	0	1766147
3	S2203 Proj. Contingencies	1094638	800076
4	Rc - Nerc - Suspense	5070452	2553786
5	T1009 Closing Stock	9245113	7322748
6	T1010 Accrued Income	76468038	90865333
7	T1012 Prepaid Expenses	175704	578480
8	T1136 T-Stamp On Hand	118940	83857
9	Balance showing as Receivable (Tranferred from L3)	11542702	20311416
10	Balance showing as Receivable (Tranferred from L6)	116354	9538
	TOTAL	103831941	124381162
Schedule	(A4) GENERAL A/C & PROJECT TRANSIT A/Cs		
1	S2101-CFIE	(46819)	0
2	S1825 Con-Cum-Guidance Centre, Vaishali - CAPART	(2125250)	0
3	S2123 ICAR NAIP Agri - C-GARD	365603	365603
4	S2254 Corpus Fund Expenditure	81356	0
5	S2326 SRS Chair - Rural Labour	(149494)	1444468
6	S2405-NRLM RESOURCE CELL	(2622742)	510930
7	S2528-Creation of SRT-TECH--MGNREGA	(71517)	(0)
8	Balance Showing as Liabilities (Transferred to L6)	5015822	0
	TOTAL	446959	2321001
Schedule	(A4) LOANS AND ADVANCES - STAFF		
1	Advances to Staff	2212690	1511434
2	N0009 N-Motor Vehicle Advance (Receipt)	317235	426355
3	N0009 N-Motor Vehicle Adv. (RECEIPTS) - NERC	(151520)	(122291)
4	P0003 P-HBA (RECEIPTS)	2511575	(1282576)
5	P0003 P-HBA (RECEIPTS) - NERC	(67980)	(67980)

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S.NO	Group Description	MARCH 31, 2019 (₹)	MARCH 31, 2018 (₹)
6	P0017 P-HOUSE BUILDING ADVANCE	0	1996778
7	RC - MISC ADV - NERC	400248	565478
8	S0001 S-CYCLE ADVANCE	0	3900
9	S0001 S-CYCLE ADVANCE - NERC	(2125)	(3025)
10	S0003 S-FESTIVAL ADVANCE	291276	291276
11	S0003 S-FESTIVAL ADVANCE - NERC	(57150)	(57150)
12	S0102 S-IMPREST	110275	95275
13	S0104 S-PERSONAL COMPUTER ADVANCE	(409517)	(77636)
14	S0104 S-PERSONAL COMPUTER ADVANCE - NERC	(53688)	(12588)
	TOTAL	5101319	3267250
Schedule	(A5) Deposits		
1	Deposit with CPWD for Guest House Renovation	9188048	10833333
2	Deposit with CPWD GHY for NERC Hostel Renovation	10652000	
3	Dep with LDO N.DELHI	1894586	1894586
4	P0016-TELEPHONE AND OTHER DEPOSITS	488675	488675
5	T1117-DEPOSITS WITH APSEB(RRS 345)	1940270	1940270
6	T1118-INT BEARING SEC.DEPOSIT APSEB (RRS 538)	509200	509200
7	T1119-DEPOSIT WITH G.M TELEPHONES	374496	374496
8	T1120-DEPOSITS WITH APDDC	6240	6240
9	T1124-DEPOSITS WITH SAPNA ENTERPRISE	7200	7200
10	T1125-DPTS CH.SP CTP TELE OFF RJN HY	10000	10000
11	T1138 Deposits with Other Agencies	970500	970500
12	T1140-Dep. with APCPDCL(Aravali Guest House)	464203	464203
13	T1142-Deposit with LDO RTP Land	0	1500000
	TOTAL	26505418	18998703
Schedule	(A6) INVESTMENT IN FDs		
	General		
1	S0005 S-Fixed & Short Term Deposits A/c	1463758442	1306671866
2	S2235 FDs with SBH Against Issuance of BG	616000	616000
	TOTAL	1464374442	1307287866
	Earmarked Funds		
1	Building Fund - Investments	156736691	146184000
	Building Fund - Accrued income	6590090	6583668
2	Corpus Fund - Investment	2085605755	1740074338
	Corpus Fund - Accrued Income	50217162	83986442
3	Development Fund - Investment	82227979	72249946
	Development Fund - Accrued Income	8412516	9249345
4	DDUGKY - Investment	50000000	50000000
5	SRSC - Investment	87300000	82000000
6	CFIE - Investment	94350623	92923736
	TOTAL	2621440816	2283251475
Schedule	(A7) TRANSIT ACCOUNTS		
1	Balance showing as Receivable (Tranferred from L7)	1795757	18616
	TOTAL	1795757	18616
Schedule	(A8) CONSULTANCY ASSETS		
1	ADV-TA/DA-RC	290221	307700
2	C0270-BENEVOLENT FUND SUSPENSE	29393	29393
3	C0271-DEVELOPMENT FUND SUSPENSE	34693	34693
4	C-Dap-Ap-Rc	902	902
5	EMD-RC	96300	20000
6	Miscellaneous Adv -Rc	(99800)	(99800)
7	Security Deposit-RC	(362614)	(362614)
8	Z0026-INCOME TAX (CONTRACTORS)	2101	2101
9	Z0031-Con Accured Interest	836588	1137094
10	Balance showing as Receivable (Tranferred from L4)	5546857	5935488
11	Balance showing as Receivable (Tranferred from L5)	490000	490000
12	Balances showing as Liability (Tranferred to L5)	462414	462414
	TOTAL	7327055	7957371

Schedules Forming Part of Balance Sheet as on March 31, 2019

S.NO	Group Description	MARCH 31, 2019 (₹)	MARCH 31, 2018 (₹)
Schedule	(A9) CLOSING BAL. GENERAL A/C		
	Fund A/c Balances		
1	Building Fund-SBI-NIRD BR	103854	254922
2	Building Fund - Andhra Bank 125510100109584	19437	0
3	Building Fund CLTD	170000	0
4	Corpus-SBI-NIRD - 62112588084	41447637	129297994
5	Development-SBI-NIRDBR(A/C NO 52040475255)	3222907	2433775
6	Development Fund - Andhra Bank 25510100109593	7323	0
	General A/C Balances		
7	CFI-SBI-NIRD (62094863681)	3884496	1073355
8	Consultancy Andhra Bank A/c 125510100109609	6646	0
9	DDU GKY -SBI NIRD BR(62431332037)	14479470	18565724
10	MGNREGA-SBI-NIRD BR(A/C 624766174622)	818935510	931214050
11	MKSP-SBI-NIRD(62185305487)	8752743	8308161
12	NRLM-SBI-NIRD BR(62431461891)	39142	5933660
13	PNB-NERC(CA-1907012100000012)	12009471	13686545
14	RSETI-Andhra Bank (125510100098057)- RJNR	27477	67972763
15	Andhra Bank RSETI CLTD	63333448	0
16	SBI SB A/C (62491365119)	37917715	147999106
17	SBI SB Ac(52040475313)	624913301	475914961
18	Gen A/c Andhra Bank 125510100109566	33872	0
19	SBI Current Ac(52040475062)	49752	391
20	SBI-DEC PGD SRD(62114579633)	2075	1501
21	SBI-NIRD DEC-PGCGARD(62350105231)	6897	1001
22	SBI-NIRD PGDRDM(62052905893)	105649	1000
23	SRSC-SBI-NIRD R'NAGAR(62221101177)	5154887	654076
24	UNW-SBI Unwomen Bank (62487461885)	25055	6387
	TOTAL	1634648763	1803319370
Schedule	(A10) CLOSING BAL. CONSULTANCY A/C		
1	Con - NRLM RC - NERC	2937116	2937116
2	PNB-GUWAHATHI-NERC	27248901	28773360
3	SBI-NIRD(52040475346)- Consultancy	5700	387629
4	Cash - NERC	820	2971
	TOTAL	30192537	32101076
Schedule	(A11) TRANSFER ACCOUNTS		
1	S0008 S-TRN BETWEEN MAIN OFF & GUWAHAT	0	0
2	S0009 S-TRN BETWEEN GENERAL & CONSUL	1000000	1000000
3	S0030 Transfer Between Gen & GPF A/c	1677801	14674379
4	S0039 S-TRNF GENERAL & BENEVOLENT FUND	46236	0
5	S0066 S-TRN BETN SB A/c TO GEN A/C	0	50000
6	S2216 TRANSFER BETWEEN CLTD TO GEN A/C	(87143942)	(123118648)
7	S2508-Tr.Bet Gen Account&Ajeevika Skills	493	493
8	T1116-TRAN TO BUILDING FUND	21890791	10516035
9	Transfer Between 313 to Payment Savings 5119	0	(50000)
10	TRANSFER LCB NAIP (708) TO SB AC 313	(1800366)	(1800366)
11	TR. BETWEEN DDUGKY531 AC TO SB 313 A/C	9376897	9376897
12	Balance Showing as Liability (Transferred to L8)	88944308	124969014
		33992218	35617804

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ

Receipts & Payments Account of Benevolent Fund for the year ended 31-03-2019

As at 31st March 2018 Rs.	RECEIPTS	As at 31st March 2019 Rs.
2249705	Opening Balance - Bank	2804485
17908	Transfer of 25% interest earned on Consultancy Investment - MO	354351
301798	Transfer of 25% interest earned on Consultancy SB A/c - RC	0
31003729	Investments in FDs (matured)	33189056
2185328	Interest on investments	3557293
134722	Subscription from employees - NIRD	95013
18200	Subscription from employees - NERC	20966
741710	Recoveries of Marriage loans	822116
173949	Recoveries of Education loans	192459
82811	Interest on Loans & Advances	49665
0	Fee collected for karate coaching	0
57848	Interest on SB account	92380
36967708	TOTAL	41177783
	PAYMENTS	
850000	Marriage loans	1600000
33189057	Investments in FDs	36705343
70000	Higher Education Loans	321333
0	Assistance to family of deceased staff	25000
52485	Misc. Expenditure	0
1682	Bank charges	59
2804485	Closing Balance - Bank	2526048
36967708	TOTAL	41177783



(Shashi Bhushan)
Financial Advisor

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ
INCOME & EXPENDITURE ACCOUNT OF BENEVOLENT FUND
FOR THE YEAR 2018-19

As at 31st March 2018 Rs.	INCOME	As at 31st March 2019 Rs.
64591	Transfer of 25% Interest earned on Consultancy Investments -MO	354351
237148	Transfer of 25% Interest earned on Consultancy SB A/c -RC	0
104024	Transfer of 25% Accrued Interest earned on Consultancy Investments - MO	364286
120429	Subscription from Employees - MO	95013
18080	Subscription from Employees - NERC	20966
147915	Interest on Loans & Advances	49665
3100	Fee collected for Karate Coaching	0
2254361	Interest on Investments	2233993
802438	Accrued Interest	1093364
95445	Interest on SB account	92380
0	Other receipts	0
3847530	TOTAL	4304018
	EXPENDITURE	
50000	Assistance to family of deceased staff	25000
0	Misc. Expenditure	0
0	Bank charges	59
3797530	Excess of Income over Expenditure carried to Balance Sheet	4278959
3847530	TOTAL	4304018

(Shashi Bhushan)
Financial Advisor

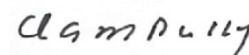
NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ

Balance Sheet of Benevolent Fund as on 31 March, 2019

As at 31st March 2018	LIABILITIES	As at 31st March 2019 Rs.
46434003	Capital Fund - Opening Balance	49879283
3445280	Add: Exces of Income over Expenditure Carried to Balance Sheet	4278959
49879283		54158242
49879283	TOTAL	54158242
	ASSETS	
44015055	Investments in Fixed Deposits	47531341
1323300	Accrued Interest	1093364
284273	Transfer of 25% Accured Interest on Consultancy Investments - MO	648559
1452170	Advances to Staff	2358930
2804485	Closing Balance - Bank	2526048
49879283	TOTAL	54158242



(Shashi Bhushan)
Financial Advisor



(W.R. Reddy)
Director General

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ

Receipts & Payments Account of Provident Fund for the year ended 31st March, 2019

As at 31st March 2018 Rs.	Receipts	As at 31st March 2019 Rs.
69815472	Opening Balance - Bank	12218348
6192739	Contributions / Advances Recovery (NERC)	6434061
35567317	Contributions / Advances Recovery (Main Office)	39639975
3669007	Management Contribution	8117056
0	Interest on Investments	20207423
329180	Interest on SB account	492775
0	Encashment of Fixed Deposits	158046597
8861543	Transfer from General A/c to PF A/c	
124435258	Total	245156235
Payments		
39908893	GPF	46017716
7568184	CPF	5970355
4635496	New Pension Scheme	14157900
52112573		66145971
60100000	Investments	163168721
4337	Bank Charges	
0	Transfer from PF A/c to General A/c	12233305
12218348	Closing Balance - Bank	3608238
124435258	Total	245156235

(Shashi Bhushan)
Financial Advisor

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ

Income & Expenditure Account of Provident Fund for the year 2018-19

As at 31st March 2018 Rs.	Income		As at 31st March 2019 Rs.
0	Interest on Investments		3247811
12125196	Interest Accrued		8210106
329180	Interest on SB account		492775
12454376	Total		11950692
	Expenditure		
7358899	Interest credited GPF (MO & RC)		7071495
1336910	Interest credited CPF (own contribution)		952653
977288	Interest credited CPF (Inst. contribution)		531555
0	Interest credited NPS-T-I (own contribution)		0
0	Interest credited NPS-T-I (Inst. contribution)		0
4337	Bank Charges		0
2776942	Excess of Income over Expenditure		3394989
12454376	Total		11950692



(Shashi Bhushan)
Financial Advisor

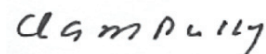
NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ

Balance Sheet of Provident Fund as on 31 March, 2019

As at 31st March 2018 Rs.	Liabilities		As at 31st March 2019 Rs.
	Balance amount of PF		
101598788	GPF		96339187
3379434	CPF		14961807
18647845	Management Contribution		13598284
6543990	New Pension Scheme - Tyre-I		2088978
12024447	Management Contr. NPS-T-I		11807071
27486372	Surplus - OB	30263314	
2776942	Add Excess of Income	3394989	33658303
501515	Sundry Creditors		501515
14265225	Transfer to General Fund		2031920
187224558	Total		174987065
	Assets		
158046597	Investments		163168721
16959613	Accrued income		8210106
12218348	Cash at Bank		3608238
187224558	Total		174987065



(Shashi Bhushan)
Financial Advisor




(W.R. Reddy)
Director General

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ

Receipts & Payments Account of Medical Corpus Fund for the year ended 31-03-2019

As at 31st March 2018 Rs.	RECEIPTS	As at 31st March 2019 Rs.
1408407	Opening Bank Balance	2635302
0	Interest on Investments	770029
1396400	Subscription from Pensions	3515637
557425	Subscription from staff	84575
60949	Interest on SB account	154213
3423181	TOTAL	7159756
	PAYMENTS	
787260	Medical expenditure - Members	1234198
0	Investments	770029
620	Bank Charges	0
2635302	Closing Bank Balance	5155529
3423181	TOTAL	7159756


(Shashi Bhushan)
 Financial Adviser

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ

Income & Expenditure Account of Medical Corpus Fund for the year 2018-19

As at 31st March 2018 Rs.	INCOME	As at 31st March 2019 Rs.
0	Interest on investment	133196
1396400	Subscription from Pensions	3515637
557425	Subscription from staff	84575
525725	Accrued interest on investments	404567
60949	Interest on SB account	154213
2540499	TOTAL	4292188
EXPENDITURE		
787260	Medical expenditure - Members	1234198
619	Bank charges	0
1752620	Excess of Income over Expenditure	3057990
2540499	TOTAL	4292188

(Shashi Bhushan)
Financial Advisor

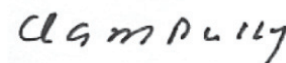
NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ

Balance Sheet of Medical Corpus Fund as on 31 March, 2019

As at 31st March 2018 Rs.	Liabilities		As at 31st March 2019 Rs.
8649749	NIRD Medical Corpus Fund:	10402369	
1752620	<i>Add: Exces of Income over Expenditure</i>	3057990	
10402369			13460359
10402369	Total		13460359
Assets			
7130234	Investments		7900263
636833	Accrued interest on investments		404567
2635302	Closing Bank Balance		5155529
10402369	Total		13460359



(Shashi Bhushan)
Financial Adviser



(W.R. Reddy)
Director General

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ
SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE
YEAR ENDED 31 MARCH 2019

Schedule – 24 Significant Accounting Policies and Notes on Accounts

1. Significant Accounting Policies:

a) Accounting Convention

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

b) Accounts of the Institute

The Institute maintains the following Accounts :

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

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

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

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

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

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

4. Depreciation : As per the common format of accounts for Central Autonomous Organisations prescribed by Government of India (Ministry of Finance), depreciation has to be provided on the value of assets. Accordingly and as per the decision of the Executive Council of Institute, 100% applicable rate of depreciation is provided on the value of the assets at the

beginning of the financial year on straight-line method at the rates prescribed in the Income Tax Act up to the Financial Year 2017-18.

In accordance with the provisions of Income Tax Act, Written Down method has been adopted for depreciation on assets from Financial Year 2018-19 at the rates prescribed in the Income Tax Act. As per Para 63 of AS-10 Fixed Assets a change in Depreciation method should be accounted for as a change in an accounting estimate in accordance with AS 5. Hence, the change in method for depreciation has been adopted w.e.f Financial Year 2018-19 in accordance with para 24 and para 25 of AS-5 Net Profit or Loss for the period and Changes in Accounting Policies.

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

5. The closing stock of Medicines, Stationary, Engineering, & Electricals are valued at cost.
6. The closing stock of Journals and Publications published by Institute are valued at cost or sale price whichever is less.
7. 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 13 (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 & Corpus Fund are accounted under "Earmarked Funds" and balance of each of these funds is exhibited under Schedule 3 "Earmarked Funds" under Liabilities in Balance Sheet.

Consequently Receipts and Payments of the respective three funds are routed through respective funds only and will not be routed through Income and Expenditure account of NIRDPR.

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

13. Grants in Aid are released by the Central Government under “Salaries” & “General”. Hence the Income & Expenditure account is prepared accordingly.

14. Notes to Accounts

- a. The figures in General Account - Income and Expenditure Account and Balance Sheet are exhibited for NIRD as a whole (including NERC Guwahati). The Institute takes up Consultancy Training Programmes, Research Studies, projects etc. on the terms and conditions agreed to by the Director General with the sponsoring agencies. The Institute charges the sponsoring agency, the fees towards the cost of such programmes /projects and expenditure on such Consultancy assignments shall be made out of the same.
- b. Details of Investments of various accounts for the financial year 2018-19 will be produced to the concerned authorities for verification.
- c. 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 2018-19. The estimated liability as on 31st March 2019 was amounting to Rs.432.21 crore (Gratuity- Rs.30.41 crore, existing Pensions- Rs. 97.30 crore, Pension to existing employees- Rs.291.00 crore and Leave Encashment- Rs.13.50 crore). A reference is invited to GFRs 2017 Rule No. 230(12)(ii) which stipulates that "Grantee Institutions or Organisations should be encouraged to take advantage of the pension or gratuity schemes or Group Insurance Schemes or house buildings loans or vehicle loans schemes etc. available in the market for employees instead of undertaking liability on their own or Government account". As the Institute is mainly funded by Ministry of Rural Development, Govt of India, for all its activities, the Ministry was requested to release grants separately for funding of the liability for retirement benefits. Reply to the same is awaited. Hence, pending decision by MoRD on release of funds, the liability on retirement benefits has not been undertaken/provided for in the books of accounts.
- d. During compilation of Assets Statements in connection with change in Straight Line Method to WDV Method, it was noticed that certain block of assets under RTP Assets (Sch. 5 of Balance Sheet) have been over depreciated. In order to bring into accounts the correct value of each block of Assets under RTP Assets, the excess depreciation of Rs.27,13,740/- has been reversed. After the reversal of excess depreciation, the net block of RTP Assets exhibit correct book value of Assets block. Consequently, the excess depreciation of Rs.27,13,740/- being excess expenditure during period periods has been taken as prior period income in Income and Expenditure Account.
- e. Contingent Liabilities : The Institute has given Bank Guarantee (SBI) of Rs. 616000.00 in connection with Ministry of External Affairs project on “Establishing CGARD Technology Centre at Madagascar”. The same has been separately exhibited under General Account Balance Sheet: Sch. A6 Investments.

- f. Wherever feasible ledger code no. has been pre-fixed to the ledger name to enable easy identification of the item in accounts Tally ledgers.
- g. Wherever feasible, Schedules/ledgers have been regrouped / rearranged to enable easy identification of the items in Tally statement. Previous year's figures have been regrouped accordingly, wherever necessary. The figures are rounded to the nearest rupee.
- h. Income and Expenditure Account - Sch.9 to 13 under Income includes receipts relating to earlier period also.
- i. **Details of Land :**
 - i. An extent of Ac.125.00 guntas covered by S.No.91, located at Premavathipet Village, Rajendranagar, Hyderabad, Telangana.
 - ii. An extent of Ac.27.26 guntas covered by S.No.91, located at Premavathipet Village, Rajendranagar Mandal, Hyderabad, Telangana.
 - iii. An extent of Ac.8.08 guntas, covered by S.No.316 of Budvel Village, Rajendranagar Mandal, Hyderabad, Telangana.
 - iv. An extent of Ac.3.03 guntas covered by S.No.273, located at Budvel Village, Rajendranagar Mandal, Hyderabad, which is presently under acquisition by Land Acquisition Officer.
 - v. An extent of 5 Bighas, bearing Plot No.19 of Jawaharnagar, covered by Dag No.341 and 346 of Khanapara Village, Guwahati, Assam
 - vi. An extent of 1 Bigha 1 Katha, covered by Dag No.346 (1223) of Khanapara Village, Guwahati, Assam.
 - vii. Plot No.14 Land measuring 850 Sq. mts allotted to NIRD&PR by Ministry of Urban Development at Kotla Road, Rouse Avenue, New Delhi in July 2002. It is pertinent here to note that from date of allotment there are encroachments in the said land.
- j. Receivables from third parties and assets pertaining to balances of projects/programmes are subject to confirmation.
- k. Savings rate of interest for the year 2018-19 on balances of earmarked funds was credited to the project ledgers by debiting Rs.3,62,47,823 (Rs.1,74,57,368 to Interest on SB account and Rs.18572421 to Interest on Short and Long term Deposits) out of total interest earned in General Account during the year.



(SHASHI BHUSHAN)
FINANCIAL ADVISER



प्रधान निदेशक लेखापरीक्षा (केन्द्रीय) का कार्यालय
सैफाबाद, हैदराबाद - ५०० ००४.

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

No.PDA(C)/CEA/Unit-1/ NIRD&PR/SAR.2018-19/ 2019-20/252 Date:29.10.2019

30

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

महोदय,

विषय: राष्ट्रीय संस्थान के ग्रामीण विकास और पंचायतीराज, राजेंद्रनगर, हैदराबादकेवर्ष 2018-19
केलेखोंपरपृथकलेखापरीक्षाप्रतिवेदन

Separate Audit Report (SAR) on the Accounts of National Institute of Rural Development & Panchayati Raj (NIRD&PR), Hyderabad, for the year 2018-19, Annexure to SAR and one copy of the Annual Accounts of the Institute for the year 2018-19, 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/-


प्रधान निदेशक लेखा परीक्षा (केन्द्रीय)

Principal Director of Audit (Central)

Endt. No.PDA(C)/CEA/Unit-1/ NIRD&PR/SAR.2018-19/ 2019-20/ Date: 29.10.2019

Copy Dr. W.R Reddy, IAS, Director General, National Institute of Rural Development & Panchayat Raj, Rajendranagar, Hyderabad-500 030, along with one copy of Annual Accounts for the year 2018-19 (English version), with a request to furnish Hindi version of the approved Annual Accounts 2018-19 (2 sets), to this Office.

संल:यथोपरि


निदेशक/ केन्द्रीयव्ययलेखापरीक्षा
DIRECTOR/ CEA

Separate Audit Report on the Accounts of National Institute of Rural Development & Panchayati Raj (NIRD&PR), Hyderabad, for the year ended 31 March 2019

1. We have audited the attached Balance Sheet of the National Institute of Rural Development & Panchayati Raj (NIRD&PR), Hyderabad, as at 31 March 2019, 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 2018-19. These financial statements include the accounts of Regional Center at Guwahati. These financial statements are the responsibility of the Institute's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

4. Based on our audit, we report that:

- i. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- ii. The Balance Sheet, Income & Expenditure Account and Receipts & Payment Account dealt with by this report have been drawn up in the format approved by Government of India, Ministry of Finance.
- iii. In our opinion, proper books of accounts and other relevant records have been maintained by the Institute as required under Finance Bye-Law 31 of the Institute, in so far as it appears from our examination of such books.
- iv. We further report that:

A. Consolidated Balance Sheet

A.1 Capital & Liabilities

A.1.1 Current Liabilities & Provisions: ₹ 51.86 crore

A.1.1.1 This includes closing balance amount of ₹ 19.19 crore towards Monitoring Fee received by the Institute from Ministry of Rural Development meant for Earmarked Specific Projects

(SGSY/DDU-GKY) and to be spent on specific activities/purposes related to the monitoring of the sanctioned Specific Projects, which was incorrectly classified under Current Liabilities instead of as Earmarked Funds, though mandated as per Uniform Format of Accounts (Page 26). This had resulted in overstatement of Current Liabilities and understatement of Earmarked Funds by ₹ 19.19 crore.

B. General

1. Provision towards Retirement benefits was not made as per Actuarial Valuation though mandated as per Accounting Standard-15.
2. Earmarked Funds-Specific Grants for Projects (Schedule-L3, Page 11 to 14 of Annual Accounts) includes minus closing balance amounts of ₹ 1,15,42,702 in respect of certain specific projects, which were treated as receivables and transferred as plus balances on the Assets side under Currents Assets, Deposits, Advances & Closing Stock (Schedule-A4, Page 16 of Annual Accounts), without obtaining confirmation from the concerned parties/sponsoring agencies for receipt/reimbursement of excess expenditure incurred. This transfer of minus closing balances under Schedule-L3 to Schedule-A4 was being done every year as mere accounting transfers to nullify the minus effect. Uniform Format of Accounts does not stipulate transfer of debit balances under liabilities to Assets and credit balances on the Assets to Liabilities. These minus closing balances were not reviewed and these minus balance needs to be revised and accounted for accordingly.
3. Consultancy Projects(L4), Liabilities& Provisions (L6) and Transit Accounts (L7) included minus balance amounts of ₹ 74,58,968 which were incorrectly treated as receivables and transferred as plus balances to Current Assets side, without obtaining confirmation from the concerned parties/sponsoring agencies for receipt/reimbursement of excess expenditure incurred. These minus closing balances were not reviewed and accounted for accordingly.
4. Time barred cheques of ₹10,21,860 in respect of NIRD&PR General Account No.62491365119 were not written back in the books of accounts, before closure of accounts. These discrepancies need to be reconciled in respect of bank and cash balances of bank accounts.
5. The following discrepancies between investments in the Balance Sheet and actual investment statement needs to be reconciled.

Amount in Rupees

S.NO	Name of the Fund	Value ass per Annual Accounts	Value as per Investment statement	Difference
1.	Corpus Fund	5,02,17,162	4,59,49,635	42,67,527
2.	Building Fund	66,24,548	65,90,090	34,358
3.	Development Fund	84,12,516	39,76,463	44,36,053

6. The academic receipts (Schedule-10)in respect of Post Graduate Diploma in Rural Development Management (PGDRDM) was ₹ 2,79,79,317 and Distance education course was ₹ 13,47,437

whereas the actual receipts of fee for PGDRDM was ₹ 2,18,70,000 and for Distance education course was ₹ 16,47,000, This needs to be reconciled.

7. As per Receipt and Payment Account of Provident Fund the contributions by employees was ₹ 5,41,91,092, However the actual contribution was

₹ 5,31,26,462. The difference of ₹ 10,64,630¹ needs to be reconciled.

8. Fixed Assets (Schedule-5) includes revenue expenditure of ₹ 24,87,107/- under Repairs & Maintenance during 2017-18 which was incorrectly classified as capital expenditure under Fixed assets - Building & other construction work. This had resulted in over statement of Fixed Assets and understatement of Expenditure by ₹ 0.25 crore.

C. Grants-in-aid: Out of total Grants-in-aid of ₹ 72.17 crore received during the year {Plan Salaries: ₹ 52.17 crore, Plan General : ₹ 20.00 crore} together with internal receipts of ₹ 37.33 crore and unutilized balance of ₹ 135.78 crore pertaining to previous year, totaling ₹ 245.28 crore, the Institute utilised a sum of ₹ 79.32 crore², leaving a balance of ₹ 165.96 crore unutilized as on 31st March 2019.

D. Net effect of Audit Comments on accounts

The net impact of Audit comments after revision of accounts given in preceding paragraphs is nil.

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

vi. In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts and subject to the significant matters stated above and other matters mentioned in the Annexure to this Audit Report, give a true and fair view in conformity with accounting principles generally accepted in India:

a. In so far as it relates to the Balance Sheet, of the state of affairs of National Institute of Rural Development & Panchayati Raj (NIRD&PR), Hyderabad, as at 31 March 2019; and

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



Principal Director of Audit (Central)

¹ Contribution as per R&P Account- ₹54191092 - ₹53126462 (actual contribution)

² General and Salaries: ₹ 52.24 crore and Capital: ₹ 27.08 Total: ₹ 79.32

ANNEXURE

1. **Adequacy of Internal Audit System:** Internal Audit of the Institute was conducted by a Chartered Accountant for the year 2018-19.
2. **Adequacy of Internal Control System:** Internal Controls were inadequate due to-
 1. Accounting of unutilised balances of closed & inoperative Project funds as Internal receipts of the Institute by transfer to the Corpus Fund without specific approval of Ministry of Rural Development/Funding Agency concerned of the sanctioned Projects,
 2. Old & minus closing balances carried forward without reconciliation.
 3. The Institute does not have its own Accounting Manual containing therein inter-alia, the procedure adopted for accounting of various head of accounts and list of accounting codes to be adopted for each head of account.
3. **System of Physical verification of fixed assets:** Physical verification of fixed assets was conducted for the year 2018-19.
4. **System of Physical verification of Inventory:** Physical verification of Inventory was completed for the year 2018-19 and no discrepancies were noticed in audit.
5. **Regularity in payment of statutory dues:** The Institute is regular in payment of statutory dues.

रिक्ता शाहिल

निदेशक/ केंद्रीयव्ययलेखापरीक्षा

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 2019

Gist of Audit Para	Reply of the Institute
We have audited the attached Balance Sheet of the National Institute of Rural Development & Panchayati Raj (NIRD&PR), Hyderabad, as at 31 March 2019, 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 2018-19. These financial statements include the accounts of Regional Center at Guwahati. These financial statements are the responsibility of the Institute's Management. Our responsibility is to express an opinion on these financial statements based on our audit.	No comments
2. This Separate Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Reports/CAG's Audit Reports separately.	No comments
3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.	No comments

4. Based on our audit, we report that:	
i. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;	No comments
ii. The Balance Sheet, Income & Expenditure Account and Receipts & Payment Account dealt with by this report have been drawn up in the format approved by Government of India, Ministry of Finance.	No comments
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.	No comments
iv. We further report that:	
A. Consolidated Balance Sheet A.1 Capital & Liabilities A.1.1.1 Current Liabilities & Provisions: ` 51.86 crore A.1.1.01 This includes closing balance amount of ₹ 19.19 crore towards Monitoring Fee received by the Institute from MoRD meant for Earmarked Specific Projects (SGSY/DDUGKY) and to be spent on specific activities/-purposes related to the monitoring of the sanctioned Specific Projects, which was incorrectly classified under Current Liabilities instead of as Earmarked Funds, though mandated as per Uniform Format of Accounts (Page 26). This had resulted in overstatement of Current Liabilities and understatement of Earmarked Funds by ₹ 19.19 crore.	<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 house, man 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 etc., NIRDPR incurs expenditure towards which the Ministry releases Grant in Aid in the form of monitoring fee by CTSA of NIRDPR. This monitoring fee is shared by the Ministry and the States in ratio of 75:25 for all the States and in the case of North-Eastern States in the proportion of 90:10 by the Ministry and the States. In the case of 'Himayat' a skill programme of Jammu & Kashmir 100% of the monitoring fee is borne by the Ministry. This ratio has subsequently been changed wherein Ministry is meeting the cost to the extent of 60% and States are contributing to the extent of 40%. As seen from the above only 60% of the Monitoring fee (1.5% of the project cost) is coming from the Ministry and remaining 40% is borne by the State from their own State resources. This clearly brings out the point that this monitoring fee is in lieu of the services that are being provided by the CTSA and not an absolute grant. As long as CTSA efficiently manages the functions there will be savings in the Monitoring fee which obviously be the revenue of the NIRDPR. CTSA of NIRDPR has been discharging functions effectively to the satisfaction of the States and the Ministry and hence the Ministry and States continue to get engaged with the CTSA of NIRDPR in implementing DDUGKY.</p> <p>NIRDPR engages about 100 high level professionals to perform the functions of the CTSA to the satisfaction of the Ministry and the States. The number will go up depending on the workload which again depend on the number of projects. They are housed facilitated with the required infrastructure and its maintenance and also takes care of their logistics for their work. The cost of all these activities are efficiently managed by the CTSA of NIRDPR from out of the monitoring fee i.e. 1.5% of the Project cost. Thus it is clear that the monitoring fee is not earmarked fund and hence it is grouped under current liabilities.</p>

	<p>It is further submitted that CTSA of DDUGKY is managed efficiently as a separate cost Centre in order to keep a tab on the expenditure and its efficiency. Further on the receipt side the inflow of monitoring charges is not fixed or accurately predictable. It depends on number of Projects approved by the Ministry. Moreover, the monitoring fee flow is also not guaranteed in the beginning of the financial year as against the normal practice of regular grants in aid. The Ministry will not release additional support for performing the functions of CTSA and CTSA is expected to manage within the cost of 1.5% of the total project cost.</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>
B. General 1. Provision towards Retirement benefits was not made as per Actuarial Valuation though mandated as per Accounting Standard-15.	<p>Actuarial valuation of provision required for retirement benefits i.e Gratuity, Pensions and Leave Encashment was conducted through a certified actuary during the financial year 2018-19. The estimated liability as on 31 March 2019 was Rs.432.21 crore (Gratuity- Rs.30.41 crore, existing Pensions- Rs. 97.30 crore, Pension to existing employees- Rs.291.00 crore and Leave Encashment- Rs.13.50 crore). As the Institute is mainly funded by Ministry of Rural Development, Government of India, for all its activities, the Ministry was requested to release grants separately for funding of the liability for retirement benefits. The matter was also placed with the Executive Council and also with the MoRD. Hence, pending decision by MoRD on release of funds, the liability on retirement benefits has not been undertaken/ provided for in the books of accounts.</p> <p>Notwithstanding the above, a detailed disclosure has been made in the Notes on Accounts – S.No.14(c) as required in the Uniform Format of Accounts which states that in the case of non-adherence to accounting standards, proper disclosure of departure from the standard along with financial impact may be done.</p>
2. Earmarked Funds-Specific Grants for Projects (Schedule-L3, Page 11 to 14 of Annual Accounts) includes minus closing balance amounts of ₹ 1,15,42,702 in respect of certain specific projects, which were treated as receivables and transferred as plus balances on the Assets side under Currents Assets, Deposits, Advances & Closing Stock (Schedule-A4, Page 16 of Annual Accounts), without obtaining confirmation from the concerned parties/sponsoring agencies for receipt/reimbursement of excess expenditure incurred. This transfer of minus closing balances under Schedule-L3 to Schedule-A4 was being done every year as mere accounting transfers to nullify the minus effect. Uniform Format of Accounts does not stipulate transfer of debit balances under liabilities to Assets and credit balances on the	<p>Some projects may run into a deficit and the negative balances have to be shown under assets until the projects are closed.</p> <p>As the nature of project balances (positive/ negative) may change from year to year, all the projects are listed out in the relevant schedule. This actually gives a complete picture of all the projects with their balances, whether positive or negative. Such negative balances are not set off against positive balances under liabilities in L3 schedule but are depicted under assets which is a correct accounting treatment.</p> <p>As per the disclosure given in the Notes to Accounts S.No.14(j) Receivables from third parties and assets pertaining to balances of projects/programmes are subject to confirmation. Besides, this practice has consistently been followed for over two decades and SAR certification given by CAG.</p>

Assets to Liabilities. These minus closing balances were not reviewed and these minus balance needs to be revised and accounted for accordingly.	
3. Consultancy Projects (L4), Liabilities & Provisions (L6) and Transit Accounts (L7) included minus balance amounts of ₹ 74,58,968 which were incorrectly treated as receivables and transferred as plus balances to Current Assets side, without obtaining confirmation from the concerned parties/ sponsoring agencies for receipt/ reimbursement of excess expenditure incurred. These minus closing balances were not reviewed and accounted for accordingly.	<p>Some projects may run into a deficit and the negative balances have to be shown under assets until the projects are closed.</p> <p>As the nature of project balances (positive/ negative) may change from year to year, all the projects are listed out in the relevant schedule. This actually gives a complete picture of all the projects with their balances, whether positive or negative. Such negative balances are not set off against positive balances under liabilities in L4 schedule but are depicted under assets which is a correct accounting treatment.</p> <p>As per the disclosure given in the Notes to Accounts S.No.14(j) Receivables from third parties and assets pertaining to balances of projects/- programmes are subject to confirmation. Besides, this practice has consistently been followed for over two decades and SAR certification given by CAG.</p>
4. Time barred cheques of ₹10,21,860 in respect of NIRD&PR General Account No.62491365119 were not written back in the books of accounts, before closure of accounts. These discrepancies need to be reconciled in respect of bank and cash balances of bank accounts.	The audit observation is noted and suitable necessary action will be taken in this regard and intimated to audit.
5. The following discrepancies between investments in the Balance Sheet and actual investment statement needs to be reconciled. (Table given in SAR)	The original Annual Accounts 2018-19 had been revised and the figures as per audit observations were incorporated. Hence, there are no discrepancies between investments in the Balance Sheet and actual investment statement.
6. The academic receipts (Schedule-10) in respect of Post Graduate Diploma in Rural Development Management (PGDRDM) was ₹ 2,79,79,317 and Distance education course was ₹ 13,47,437 whereas the actual receipts of fee for PGDRDM was ₹ 2,18,70,000 and for Distance education course was ₹ 16,47,000, This needs to be reconciled.	Receipts may include prior period items. Only actual transactions in the bank accounts are taken into account for compilation of Receipts. As per the disclosure given in the Notes to Accounts S.No.14 (h) Income and Expenditure Account - Sch.13: Misc. Receipts includes receipts relating to earlier period also. The disclosure has been revised to include Sch. 9 to 13 of Income and Expenditure Account in the revised Annual Accounts 2018-19.
7. As per Receipt and Payment Account of Provident Fund the contributions by employees was ₹ 5,41,91,092, However the actual contribution was ₹ 5,31,26,462. The difference of ₹ 10,64,630 ¹ needs to be reconciled.	Suitable necessary action will be taken in this regard and intimated to audit.
8. Fixed Assets (Schedule-5) includes revenue expenditure of ₹ 24,87,107/- under Repairs & Maintenance during 2017-18 which was incorrectly classified as capital expenditure under Fixed assets - Building & other construction work. This had resulted in over	Suitable necessary action will be taken in this regard and intimated to audit.

¹ Contribution as per R&P Account-₹54191092 - ₹53126462 (actual contribution)

statement of Fixed Assets and under-statement of Expenditure by ₹ 0.25 crore.											
<p>C Grants-in-aid: Out of total Grants-in-aid of ₹ 72.17 crore received during the year {Plan Salaries: ₹ 52.17 crore, Plan General : ₹ 20.00 crore} together with internal receipts of ₹ 37.33 crore and unutilized balance of ₹ 135.78 crore pertaining to previous year, totaling ₹ 245.28 crore, the Institute utilised a sum of ₹ 79.32 crore², leaving a balance of ₹ 165.96 crore unutilized as on 31st March 2019.</p>	<p>The observation of CAG, is based on the amount of Rs.135.78 crores as unutilized opening balance being carried forward from previous years. However, the breakup of this figure is not forthcoming and CAG also failed to answer on this issue. The factual position is as follows:</p> <p style="text-align: right;">(Amount in Rs.)</p> <p>Grants-in-Aid received during the year 2018-19</p> <table> <tr> <td>Salaries</td><td>: 52.17 crore</td></tr> <tr> <td>General</td><td>: 20.00 crore</td></tr> </table> <p>Internal Receipts: 37.32 crore Total : 109.49 crore</p> <p>Expenditure:</p> <table> <tr> <td>Salary</td><td>: 52.24 crore</td></tr> <tr> <td>General</td><td>: 27.08 crores</td></tr> <tr> <td>Total</td><td>: 79.32 crores</td></tr> </table> <p>Net income 30.18 crore</p> <p>Opening Bal. of Plan Capital Grants : 61.02 crore Interest Income : 1.95 crore Expenditure : 13.53 crore Balance of Plan Capital Grants : 49.44 crores</p> <p>Therefore, the figure of utilized balance of Rs.135.78 crores pertaining to previous year as given in the Audit comment is not true reflection of accounts. The above statement is true reflection of accounts.</p>	Salaries	: 52.17 crore	General	: 20.00 crore	Salary	: 52.24 crore	General	: 27.08 crores	Total	: 79.32 crores
Salaries	: 52.17 crore										
General	: 20.00 crore										
Salary	: 52.24 crore										
General	: 27.08 crores										
Total	: 79.32 crores										
<p>D. Net effect of audit comments on accounts The net impact of audit comments given in proceeding paragraph is nil.</p>	No comments										
v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and Receipts & Payment Account dealt with by this Report are in agreement with the books of accounts.	No comments										
<p>vi. In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit Report, give a true and fair view in conformity with accounting principles generally accepted in India:</p> <p>a. In so far as it relates to the Balance Sheet, of the state of affairs of National Institute of Rural Development & Panchayati Raj (NIRD&PR), Hyderabad, as at 31 March 2019; and</p> <p>b. In so far as it relates to Income & Expenditure Account of the <i>Surplus</i> for the year ended on that date.</p>	No comments										

²General and Salaries: ₹ 52.24 crore and Capital: ₹27.08 Total: ₹79.32

Annexure

Gist of Audit Para	Reply of the Institute
1. Adequacy of Internal Audit System: Internal Audit of the Institute was conducted by a Chartered Accountant for the year 2018-19.	No Comments
2. Adequacy of Internal Control System: Internal Controls were inadequate due to- a. Accounting of unutilised balances of closed & inoperative Project funds as Internal receipts of the Institute by transfer to the Corpus Fund without specific approval of Ministry of Rural Development/Funding Agency concerned of the sanctioned Projects, b. Old & minus closing balances carried forward without reconciliation, as brought out in the Management Letter and c. The Institute does not have its own Accounting Manual containing therein inter-alia, the procedure adopted for accounting of various head of accounts and list of accounting codes to be adopted for each head of account.	(a) The comment is incorrect as projects have not been closed during 2017-18 and are under review as on 31.03.2018. (b) Sponsored projects are paid assignments to the Institute by the sponsor for specific purpose/project. The Institute is entitled to retain the savings from such projects, after successful completion of the project. In a few cases, due to practical field situations, the project may run into a deficit where sanctioned budget becomes insufficient and such deficit is to be met by the Institute. There is an effective Internal Control Mechanism for monitoring of sponsored projects. Progress and balances of all sponsored projects and program funds are being monitored at DG level on monthly basis. Separate ledgers are maintained for each sponsored project to ensure budgetary control and correct accounting. (c) The audit observation is noted. Suitable necessary action will be taken and intimated to Audit.
3. System of Physical verification of Fixed Assets: Physical verification of fixed assets was conducted for the year 2018-19.	No Comments
4. System of Physical verification of Inventory: Physical verification of Inventory was completed for the year 2018-19 and no discrepancies were noticed in audit.	No Comments
5. Regularity in payment of Statutory dues: The Institute is regular in payment of statutory dues.	No Comments



National Institute of Rural Development and Panchayati Raj

Ministry of Rural Development, Government of India

Rajendranagar, Hyderabad - 500 030

www.nirdpr.org.in



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