



Annual Accounts

2021 - 2022



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

Annual Accounts 2021 – 2022



NATIONAL INSTITUTE OF RURAL DEVELOPMENT AND PANCHAYATI RAJ

Ministry of Rural Development, Government of India

Rajendranagar, Hyderabad – 500 030

CONTENTS

S. No.	NAME OF THE ACCOUNT	PAGE Nos.	
		FROM	TO
1.	NIRDPR Account	1	22
2.	Benevolent Fund Account	23	25
3.	Provident Fund Account	26	28
4.	NIRDPR Medical Corpus Fund Account	29	31
5.	Accounting Policies and Notes on Accounts	32	36
6.	Separate Audit Report of the CAG of India on the Accounts of NIRDPR, Hyderabad for the year ended 31 March 2022	37	43
7.	Replies to Separate Audit Report	44	54

NATIONAL INSTITUTE OF RURAL DEVELOPMENT AND PANCHAYATI RAJ
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

RECEIPTS	Current Year 2021-22	Previous Year 2020-21	PAYMENTS	Current Year 2021-22	Previous Year 2020-21
Opening Bank Balance	89,84,38,096	1,20,96,05,393			
Sch.1 Capital Account			Sch.1 Capital Account		
Capital Grant	-	2,83,60,782	Capital Grant	16,88,16,451	27,54,96,642
Sch.2 Reserves and Surplus	-	-			
Sch.3 Earmarked Funds			Sch.3 Earmarked Funds		
Building Fund	28,31,344	35,39,606	Building Fund	3,27,66,158	-
Corpus Fund Account	40,10,72,806	49,18,61,637	Corpus Fund	3,64,169	2,40,075
Development Fund	53,98,595	6,31,771	Development Fund	-	-
FCRA - Delhi	1,10,098	35,92,014	Capital Grant - Plan	1,33,81,101	-
PMRDF - Delhi	65,79,358	65,31,444			
Grants-in-Aid Received from MoRD					
Salary Grant	81,50,00,000	60,15,00,000			
General Grant	23,98,00,000	20,28,00,000			
Sch.7 Current Liabilities & Provisions			Sch.7 Current Liabilities & Provisions		
Specific Grants for Projects	29,14,79,279	48,12,97,334	Specific Grants for Projects	45,31,52,105	77,19,24,702
Consultancy Projects - NIRD	-	1,05,272	Consultancy Projects - NIRD	-	-
Consultancy Projects - NERC	58,35,620	24,60,994	Consultancy Projects - NERC	1,07,95,207	-
Consultancy Liabilities	1,31,19,300	11,76,155	Consultancy Liabilities	1,20,96,694	-
Liabilities & Provisions	13,69,02,760	20,49,57,801	Liabilities & Provisions	10,25,54,725	17,12,63,491
Interest On Grants-In-Aid A/C	57,43,313	36,93,491			
Transit Accounts	9,80,22,520	8,97,07,835	Transit Accounts	10,60,53,591	10,03,85,301
Transfer Accounts	1,45,85,78,989	50,32,91,632	Transfer Accounts	1,14,94,35,231	48,92,37,072
Liabilities & Provisions - NERC	22,164	2,67,557	Liabilities & Provisions - NERC	60,001	2,20,04,496
Liabilities & Provisions - DELHI	1,79,85,409	17,31,36,484	Liabilities & Provisions - DELHI	1,78,34,817	1,69,98,380

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RECEIPTS	Current Year 2021-22	Previous Year 2020-21	PAYMENTS	Current Year 2021-22	Previous Year 2020-21
Sch.8 Fixed Assets			Sch.8 Fixed Assets		
Office Equipment	-	-	P0014 P-Building & Other Construction Work	15,02,683	39,77,206
AV Equipment	-	-	RTP ASSETS	5,10,631	11,25,529
			Plan Capital - WIP - Solar	44,65,053	59,15,000
P0019 P-Other Charges Non Recurring	-	-	P0019 P-Other Charges Non Recurring	51,672	-
P0019 P-Other Charges Non-Recurring - NERC	-	-	P0019 P-Other Charges Non-Recurring - NERC	-	5,19,121
P0021 Library Non Recurring	-	17,827	P0021 Library Non Recurring	-	45,106
			Furniture & Fixtures	4,82,049	20,15,040
			OFFICE EQUIPMENT	8,76,227	13,88,140
			Solar & Renewable Energy	19,800	-
			COMPUTERS	9,41,805	9,20,301
			AV EQUIPMENT	1,06,571	5,850
			Plant & Machinery	1,97,578	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.9 Investments			Sch.9 Investments		
Investment in FD Consultancy	1,14,11,480	1,13,30,152	Investment in FD Consultancy	-	1,14,11,480
Investment in FD's General Accounts	1,12,90,86,490	1,99,45,07,737	Investment in FD's General Accounts	9,72,958	2,21,47,06,352
Investment - From Earmarked Fund	1,27,92,54,219	1,46,89,14,443	Investment - From Earmarked Fund	1,38,22,29,655	1,84,19,07,019
Sch.11 Current Assets			Sch.11 Current Assets		
Deposits (Asset)	-	-	Deposits (Asset)		
Loans & Advances - Staff	5,99,000	8,74,766	Loans & Advances - Staff	54,599	1,05,000
Consultancy Assets	4,01,396	17,96,193	Consultancy Assets	2,07,510	15,000
Current Assets & Advances	-	79,03,757	Current Assets & Advances	5,66,805	27,33,499
General A/c & Project Transit A/Cs	38,15,617	4,11,35,730	General A/c & Project Transit A/Cs	3,45,47,713	4,00,83,377
Transfer Accounts	1,48,94,62,712	23,37,05,190	Transfer Accounts	1,48,94,62,712	29,34,05,190
Loans & Advances - NERC	3,49,18,393	1,28,21,385	Loans & Advances - NERC	2,92,93,269	1,66,82,650
Loans & Advances - DELHI	6,32,709	19,27,829	Loans & Advances - DELHI	4,89,230	4,07,46,081

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RECEIPTS	Current Year 2021-22	Previous Year 2020-21	PAYMENTS	Current Year 2021-22	Previous Year 2020-21
Direct Expenses			Direct Expenses		
Salaries	12,14,220	18,19,227	Salaries	39,56,18,968	34,93,84,740
Health Centre Recurring	2,54,934	1,59,816	Health Centre Recurring	70,51,569	83,76,358
Health Club	-	1,98,200	Health Club	-	11,29,912
Leave Salary & Pension Contribution	-	90,694	Leave Salary & Pension Contribution	-	38,51,323
Institution Contribution to PF	-	-	Institution Contribution to PF	-	97,97,258
LTC	-	-	LTC	-	30,23,305
Pension & Other Retirement Benefits	3,01,822	63,919	Pension & Other Retirement Benefits	21,24,42,483	16,51,89,975
Establishment Expenses			Establishment Expenses		
TA	38,323	3,16,922	Prior Period Expenditure	-	2,09,161
Other Establishment Expenses	21,49,644	21,81,230	TA	46,56,051	18,51,640
Maintenance Expenses	4,24,323	4,17,455	Other Establishment Expenses	6,94,53,353	6,45,84,025
			Maintenance Expenses	3,33,49,600	5,04,11,206
Activities			Activities		
Training & Research	14,48,258	32,07,068	Training & Research	4,36,25,687	5,12,35,269
			Honorarium	90,000	2,38,178
Indirect Incomes			Indirect Incomes		
User Charges/Receipts from Sponsored Pro	5,40,59,236	2,93,23,930	User Charges/Receipts from Sponsored Pro	-	11,17,765
FEE PROM CPGS COURSES	2,12,96,759	3,49,05,520	FEE PROM CPGS COURSES	69,000	1,40,00,000
Interest Income	10,07,56,178	9,52,65,538	Interest Income	2,912	185
Licence Fee	35,98,718	27,32,991	Licence Fee	1,600	1,048
Other Misc Incomes	64,92,505	1,29,46,197	Other Misc. Incomes	9	500
			Closing Bank Balance	2,75,78,86,586	89,84,38,096
Total	85385,36,587	79670,80,918	Total	8,53,85,36,587	7,96,70,80,918


(SHASHI BHUSHAN)
FINANCIAL ADVISER


(G. NARENDRA KUMAR)
DIRECTOR GENERAL

NATIONAL INSTITUTE OF RURAL DEVELOPMENT AND PANCHAYATI RAJ
BALANCE SHEET AT 31ST MARCH, 2022

PARTICULARS		SCH.REF.	31-MAR-22 Rs.	31-MAR-21 Rs.
I	CAPITAL AND LIABILITIES			
	Corpus/Capital Fund	1	85,78,10,740	1,00,93,59,965
	Reserves & Surpluses	2	99,57,75,187	-
	Earmarked Funds	3	7,47,48,72,680	9,70,09,29,038
	Secured Loans and Borrowings	4	-	-
	Unsecured Loans and Borrowings	5	-	-
	Deferred Credit Liabilities	6	-	-
	Current Liabilities & Provisions	7	2,68,75,06,806	36,27,28,100
GRAND TOTAL			12,01,59,65,413	11,07,30,17,104
II	ASSETS			
	Fixed Assets	8	77,97,44,451	70,31,88,538
	Investments from Earmarked/Endowment Funds	9	4,75,30,44,339	5,80,81,58,486
	Investments - Others	10	-	-
	Current Assets, Loans, Advances, etc.	11	6,48,31,76,623	4,56,16,70,080
	Miscellaneous Expenditure		-	-
GRAND TOTAL			12,01,59,65,413	11,07,30,17,104

Significant accounting policies 24

Contingent liabilities & Notes on accounts 25

Note: Annual Accounts are as per Form of Financial Statements for the Central Autonomous Bodies


(SHASHI BHUSHAN)
FINANCIAL ADVISER


(G. NARENDRA KUMAR)
DIRECTOR GENERAL

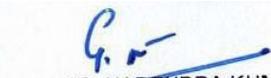
NATIONAL INSTITUTE OF RURAL DEVELOPMENT AND PANCHAYATI RAJ
INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31ST MARCH 2022

PARTICULARS	SCH.	31-MAR-22 Rs.	31-MAR-21 Rs.
INCOME			
Income from Sales / Services	12	-	-
Grants/Subsidies (From MoRD)	13	1,13,59,50,820	3,26,02,15,848
Fees / Subscriptions (From CPGS courses)	14	2,13,88,828	2,09,05,520
Income from Investments (from earmarked funds)	15	-	-
Income from Royalty / Subscriptions	16	21,150	-
General Receipts	17 & 18	8,26,89,424	9,27,35,754
Increase / (Decrease) In Stock	19	(24,58,614)	-
User Charges / Sponsored Project Receipts	14A	14,56,91,395	5,46,53,189
GRAND TOTAL (A)		1,38,32,83,003	3,42,85,10,311
EXPENDITURE			
Establishment Expenses	20		
Salary		39,62,83,958	37,21,71,691
Pension & Retirement Benefits		19,96,90,107	18,07,66,595
Medical Expenses		79,33,143	56,10,120
Actuarial Differences		35,27,41,961	36,94,44,066
Other Establishment Expenses		5,69,22,220	6,44,52,168
Other Administrative Expenses, etc.	21		-
Travelling Expenses		45,92,902	15,61,834
Training & Research		4,24,98,242	4,79,42,602
Honorarium		-	3,28,178
Maintenance Works		4,12,15,508	4,20,43,964
Expenditure on Grants, Subsidies, etc.	22	-	-
Interest	23	-	-
Depreciation	8	3,13,95,043	3,35,49,661
Increase / (Decrease) In Stock	19	-	30,32,762
		1,13,32,73,084	1,12,09,03,641
EXCESS OF INCOME OVER EXPENDITURE (A-B)		25,00,09,919	2,30,76,06,670
GRAND TOTAL		1,38,32,83,003	3,42,85,10,311
Add : Prior Period Incomes		66,090	5,21,989
Less: Prior Period Expenses		2,19,122	2,13,93,12,207
Balance being Surplus / (Deficit) carried to Sch. 3 Corpus Fund		24,98,56,887	-
Balance being Surplus / (Deficit) carried to Sch. 1 Corpus / Capital Fund		-	16,88,16,452

Significant accounting policies 24

Contingent liabilities & Notes on accounts 25


 (SHASHI BHUSHAN)
 FINANCIAL ADVISER


 (G. NARENDRA KUMAR)
 DIRECTOR GENERAL

**NATIONAL INSTITUTE OF RURAL DEVELOPMENT AND PANCHAYATI RAJ
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022**

Sch No.	PARTICULARS	Opening Balance	Additions	Utilisation	31 - Mar-22	31 - Mar-21
SCH.1	CORPUS / CAPITAL FUND					
	Capital Fund - General	1,00,93,59,965	1,72,67,227	16,88,16,452	85,78,10,740	1,00,93,59,965
	BALANCE AT THE YEAR-END	1,00,93,59,965	1,72,67,227	16,88,16,452	85,78,10,740	1,00,93,59,965
SCH.2	RESERVES AND SURPLUS					
	Capital Reserve - (Grants in Aid)	-	-	-	-	-
	Depreciation Reserve/Sinking Fund	37,07,13,028	10,38,95,738		47,46,08,766	-
	Depreciation Reserve / Sinking Fund (Rec.ble from MoRD)	56,41,61,689		4,29,95,268	52,11,66,421	-
	Capital Reserve - (Grants in Aid)	-	-	-	-	-
	Gift Recd. From GOI	-	-	-	-	-
	Total	93,48,74,717	10,38,95,738	4,29,95,268	99,57,75,187	-
SCH.3	EARMARKED FUNDS					
	Hyderabad					
	i. Capital Grant - Plan		-		-	46,19,94,471
	i. Building Fund	19,11,85,688	70,37,139	3,27,66,158	16,54,56,669	19,11,85,688
	ii. Development Fund	9,97,74,773	26,14,788	-	10,23,89,561	9,97,74,773
	iii. Corpus Fund	3,16,40,86,372	60,70,72,054		3,77,11,58,426	3,16,40,86,372
	<u>Others</u>					
	iv. Deficit of Grants recoupment (Rec'ble from MoRD)	44,12,66,569	-	-	44,12,66,569	44,12,66,569
	vi. Sinking / Depreciation Fund					37,07,13,028
	vii. Sinking Fund (Rec.ble from MoRD)		-		-	56,41,61,689
	viii. Specific Grants for Projects (Sch. L3)					1,77,25,76,410
	Total	3,89,63,13,402	61,67,23,981	3,27,66,158	4,48,02,71,225	7,06,57,59,000

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Sch No.	PARTICULARS	Opening Balance	Additions	Utilisation	31-Mar-22	31-Mar-21
	Delhi					
	i. FCRA	35,92,014	1,10,098	-	37,02,112	35,92,014
	ii. PMRDF	65,11,084	65,79,358	-	1,30,90,442	65,11,084
	Total	1,01,03,098	66,89,456	-	1,67,92,554	1,01,03,098
	Actuarial Provisions					
	i. Pensions	2,18,52,03,532	38,25,96,468	-	2,56,78,00,000	2,18,52,03,532
	ii. Gratuity	24,32,07,787	(1,73,29,702)	-	22,58,78,085	24,32,07,787
	iii. Leave Encashment	19,66,55,621	(1,25,24,805)		18,41,30,816	19,66,55,621
	Total	2,62,50,66,940	35,27,41,961	-	2,97,78,08,901	2,62,50,66,940
	Grand Total	6,53,14,83,440	97,61,55,398	3,27,66,158	7,47,48,72,680	9,70,09,29,038

NATIONAL INSTITUTE OF RURAL DEVELOPMENT AND PANCHAYATI RAJ
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31 MARCH, 2022

SCH. NO.	PARTICULARS	GROUP REF.	31-MAR-22 Rs.	31-MAR-21 Rs.
SCH.4	SECURED LOANS AND BORROWINGS		-	-
SCH.5	UNSECURED LOANS AND BORROWINGS		-	-
SCH.6	DEFERRED CREDIT LIABILITIES		-	-
SCH.7	CURRENT LIABILITIES & PROVISIONS			
	Specific Grants from Projects	L3	1,49,29,99,338	-
	Consultancy Projects	L4	3,29,73,345	3,45,44,047
	Consultancy Liabilities	L5	1,94,08,105	1,61,56,864
	Liabilities & Provisions	L6	31,56,48,358	27,61,10,822
	Transit Accounts	L7	82,91,278	1,22,42,241
	Transfer Accounts	L8	30,71,52,161	1,89,55,189
	Transfer Accounts (Consultancy)	L8	10,25,446	10,25,446
	Interest & Unspent Balance of Grants	L9	51,00,08,776	36,93,491
	TOTAL		2,68,75,06,806	36,27,28,100
SCH.8	FIXED ASSET AND DEPRECIATION (ANNEXURE)	Sch.8	77,97,44,451	70,31,88,538
SCH.9	INVESTMENTS FROM EARMARKED FUNDS			
	Investments in FDs - Consultancy		-	1,14,11,480
	Investments in FDs - General	A6	65,02,58,641	1,74,61,36,742
	Corpus Investments	A6	3,93,53,89,201	3,79,08,48,431
	Other Projects - Investments	A6	16,73,96,497	25,97,61,833
	TOTAL	A6	4,75,30,44,339	5,80,81,58,486
SCH.10	INVESTMENTS FROM EARMARKED FUNDS		-	-
SCH.11	CURRENT ASSETS, LOANS, ADVANCES Etc.			
	Current Assets & Advances	A4	3,69,70,82,253	3,63,70,95,890
	General A/C & Project Transit A/Cs	A4	4,14,49,165	66,36,759
	Loans & Advances - Staff	A4	3,17,30,117	4,55,32,657
	Deposits (Asset)	A5	88,44,309	1,22,26,568
	Transit Accounts	A7	11,04,595	9,550
	Consultancy Assets	A8	95,86,321	62,26,524
	Closing Bal. General A/C	A9	2,64,15,95,551	78,29,64,254
	Closing Bal. Consultancy A/C	A10	3,25,33,489	3,57,24,324
	Transfer Accounts	A11	1,92,50,824	3,52,53,554
	TOTAL		6,48,31,76,623	4,56,16,70,080

NATIONAL INSTITUTE OF RURAL DEVELOPMENT AND PANCHAYATI RAJ
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31 MARCH, 2022
SCHEDULE 8 : FIXED ASSETS (Written Down Value Method as per Income Tax Act 1961)

S. No.	Description	Rate of Depreciation	Gross Block				Depreciation			Net block		
			Cost 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-22
(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
			> 180 days	<180 days								
1	Land	0%	10,76,74,169	-	-	10,76,74,169	-	-	-	10,76,74,169	10,76,74,169	
2	Devp. on land	0%	5,98,266	-	-	5,98,266	-	-	-	5,98,266	5,98,266	
3	Buildings - Office & GHs	10%	25,29,12,784	9,80,539	1,35,315	25,40,28,638	22,52,44,455	28,71,653	22,81,16,108	2,59,12,530	2,76,68,329	
4	Buildings - Residential	5%	38,32,441	12,30,913	-	50,63,354	3,39,577	2,36,189	5,75,766	44,87,588	34,92,864	
5	Furniture & Fixtures	10%	5,64,41,750	6,12,509	-	5,72,83,939	3,65,39,094	20,63,001	3,86,02,095	1,86,81,845	1,99,02,656	
6	Office Equipment	15%	5,86,45,462	5,20,173	-	5,95,21,689	5,50,39,487	6,45,626	5,56,85,113	38,36,576	36,05,975	
7	Computers	40%	11,16,86,862	8,94,555	-	11,31,02,420	10,86,94,106	16,59,125	11,03,53,231	27,49,189	29,92,756	
8	Vehicles	15%	20,50,950	-	-	22,35,950	5,69,139	2,36,147	8,05,286	14,30,664	14,81,811	
9	Audio Visual Equip	15%	6,45,84,692	1,06,571	-	6,46,91,263	4,88,32,668	23,78,789	5,12,11,457	1,34,79,806	1,57,52,024	
10	Plant & Machinery	15%	1,44,99,062	-	-	1,45,21,840	86,07,878	8,85,386	94,93,264	50,28,576	58,91,184	
11	Solar & Renewable Energy	40%	2,48,000	19,800	-	2,67,800	1,28,960	55,536	1,84,496	83,304	1,19,040	
12	Health Club	15%	18,65,194	-	-	18,65,194	12,84,500	87,104	13,71,604	4,93,590	5,80,694	
13	Library Books	40%	2,84,85,865	5,08,167	-	2,89,95,846	2,80,44,988	3,79,980	2,84,24,968	5,70,878	4,40,877	
14	CPGS Assets	15%	23,14,805	-	-	23,14,805	23,08,583	933	23,09,516	-	6,222	
15	RTP Assets		6,48,73,875	-	-	6,53,84,506	5,69,53,631	5,68,928	5,75,22,559	78,61,947	79,20,245	
16	NERC Assets		1,99,27,560	41,461	-	1,99,79,232	1,32,78,495	9,93,248	1,42,71,743	57,07,490	66,49,065	

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SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31 MARCH, 2022
SCHEDULE 8 : FIXED ASSETS (Written Down Value Method as per Income Tax Act 1961)

S. No.	Description	Rate of Depreciation	Gross Block				Depreciation				Net block	
			Cost 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-22
(1)	(2)		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
				> 180 days								
				<180 days								
17	DELHI ASSETS		16,03,38,080	-	-	16,03,38,080	14,49,10,916	18,30,371	-	14,67,41,287	1,35,96,793	1,54,27,164
18	Buildings	10%	23,01,48,986	-	-	23,01,48,986	15,87,30,754	71,41,823	-	16,58,72,577	6,42,76,409	7,14,18,232
19	Plant & Machinery	15%	1,74,49,073	-	-	1,74,49,073	1,65,55,909	1,33,975	-	16,6,89,884	7,59,189	8,93,164
20	Plan Capital Assets		8,73,79,644	-	-	9,77,59,697	34,1,20,842	92,27,231	-	43,3,48,073	5,44,11,624	5,32,58,802
	TOTAL		1,28,59,57,519	49,14,688	1,23,52,539	1,30,32,24,746	94,01,83,982	3,13,95,043	-	97,15,79,026	33,16,40,432	34,57,73,538
21	Plan Capital Work-in-progress		59,15,000	-	1,03,80,053	-	-	-	-	-	-	59,15,000
	Grand Total		1,29,18,72,519	49,14,688	1,03,80,053	1,30,32,24,746	94,01,83,982	3,13,95,043	-	97,15,79,026	33,16,40,432	35,16,88,538
24	Sinking Fund Depreciation	0%	35,15,00,000	9,66,04,019	-	44,81,04,019	-	-	-	-	44,81,04,019	35,15,00,000
	Total		1,64,33,72,519	10,15,18,707	1,03,80,053	1,75,13,28,765	94,01,83,982	3,13,95,043	-	97,15,79,026	77,97,44,451	70,31,88,538

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 31 MARCH 2022

SCH. NO.	PARTICULARS	31-MAR-22 RS.	31-MAR-21 RS.
Sch - 12	Income from Sales/Services	-	-
Sch. 13	Grants/Subsidies (From MoRD)		
	Salaries - Received	81,50,00,000	56,64,67,321
	Salaries - Receivable on a/c of Actuarial Valuation	14,16,49,169	2,50,00,70,246
	General - Received	17,93,01,651	19,36,78,281
	TOTAL	1,13,59,50,820	3,26,02,15,848
Sch. 14A	Receipts From Sponsored Projects		
	Institutional / Conf Hall Charges / Faculty Cost /Others	14,56,91,395	5,46,53,189
	TOTAL	14,56,91,395	5,46,53,189
Sch. 14	Fees / Subscriptions (From CPGS courses)		
	Fees from PGDRDM	2,02,12,855	1,66,69,220
	Fees from DEC Programmes	10,14,903	42,36,300
	Subscription to Journals	1,61,070	-
	TOTAL	2,13,88,828	2,09,05,520
Sch. 15	Income from Investments (from earmarked/endowment funds)	-	-
Sch. 16	Income from Royalty / Subscriptions		
	Sale of NIRD Publications	21,150	-
Sch. 17 & 18	General Receipts		
Sch. 17 & 18	14.01 General Receipts		
	14.01.01 Interest Income		
	Interest on Loans and Advances	2,52,522	3,28,417
	Interest on Deposits with APSEB	1,27,219	1,68,004
	Interest on Short & Long Term Deposit	67,07,972	6,22,61,509
	Interest on SB Accounts	3,04,26,683	1,13,15,671
	TOTAL	3,75,14,396	7,40,73,601
	14.01.02 Other Income		
	Subscription to Journals	-	1,31,490
	Sale of NIRD Publications	-	13,930
	Staff Bus Charges - (Bharat Nagar)	2,97,189	1,48,262
	Staff Bus Charges - (Sec.bad)	5,56,188	2,48,263
	Sale of tender forms	7,024	18,116
	Garbage collection charges	72,393	52,972
	RTP Receipts	10,59,043	5,39,525
	Savings of Closed Programmes	1,92,53,221	14,49,037
	Income Tax Refund	16,65,290	88,51,252
	Fees Received from Training Programmes	-	3,47,800
	Sale of Scrap	2,94,279	-
	Hire of NIRDPR Vehicles	2,043	-
	7 CPC Arrears - 30% met from IGR	(49,38,582)	
	TOTAL 14.01	1,82,68,088	1,18,00,647
	Total 14.01	5,57,82,484	8,58,74,248

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NATIONAL INSTITUTE OF RURAL DEVELOPMENT AND PANCHAYATI RAJ
SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

SCH. NO.	PARTICULARS	31-MAR-22 RS.	31-MAR-21 RS.
	14.02 License Fee		
	Regular Staff License Fee	3,03,957	2,88,467
	Project Staff & CPGS Std License Fee	21,36,184	22,19,389
	Licence fee on Janakpuri building - New Delhi	1,43,71,500	-
	Other's License Fee	6,10,282	1,96,216
		1,74,21,923	27,04,072
	14.03 Misc. Receipts		
	RTI Receipts	7,944	321
	Misc. Receipts	5,45,395	1,01,452
	Receipts on account of unclaimed cheques > 3 yrs	68,98,603	
	Refund from Other Institutes	57,318	-
		75,09,260	1,01,773
	14.04 NIRD - GUWAHATI Receipts		
	Int. on Loans & Advances- NERC	11,813	58,625
	Interest on Term Deposit- NERC	-	7,83,573
	Receipts from Venue Programs - NERC	1,18,383	2,10,347
	Licence Fee- NERC	5,37,236	3,95,444
	Misc. Receipts NERC	2,92,295	3,75,048
		9,59,727	18,23,037
	14.05 NIRD - DELHI Receipts		
	Interest on Staff Loans	12,000	14,993
	Interest on SB A/C	-	17,86,294
	Gratuity contribution from other Institutes	2,90,276	20,704
	L.S. Contribution from other Institutes	6,80,639	3,97,660
	Misc. Receipts - DELHI	33,115	12,973
		10,16,030	22,32,624
Sch. 17 & 18	14. General Receipts	8,26,89,424	9,27,35,754
Sch. 19	Increase / (Decrease) in stock		
	Closing Stock	24,22,967	48,81,581
	Opening Stock	48,81,581	79,14,343
	Net Increase / (Decrease)	-24,58,614	-30,32,762
Sch. 20	Establishment Expenses		
	01 Salary of Institute		
	01.01. Hyderabad	27,14,34,684	26,46,00,754
	01.01.04 Management Contribution to PF	1,33,70,224	87,58,418
	01.02. NERC - Guwahati	4,36,89,893	4,30,83,666
	01.03. Delhi	6,77,89,157	5,57,28,853
	TOTAL	39,62,83,958	37,21,71,691
	02 Pension & Other retirement benefits		
	02.01. Hyderabad	16,80,55,710	16,30,11,855
	02.02. NERC - Guwahati	1,66,97,719	1,17,91,610
	02.03. Delhi	1,49,36,678	59,63,130
	TOTAL	19,96,90,107	18,07,66,595
	03 Medical		
	03.01. Hyderabad	53,63,765	56,10,120
	03.02. NERC- Guwahati	16,55,591	-
	03.03. Delhi	9,13,787	-
	TOTAL	79,33,143	56,10,120

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NATIONAL INSTITUTE OF RURAL DEVELOPMENT AND PANCHAYATI RAJ

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

SCH. NO	PARTICULARS	31-MAR-22 RS.	31-MAR-21 RS.
	04 Actual Differences		
	GRATUITY	(1,73,29,702)	(1,00,01,104)
	LEAVE ENCASHMENT	(1,25,24,805)	1,39,95,902
	PENSION	38,25,96,468	36,54,49,268
	TOTAL	35,27,41,961	36,94,44,066
	07. Other Establishment Expenses		
	07.01. Hyderabad	4,18,12,460	4,02,58,371
	07.02. NERC - Guwahati	45,22,230	55,47,755
	07.03. Delhi	1,05,87,530	1,86,46,042
	TOTAL	5,69,22,220	6,44,52,168
Sch.21	Other Administrative Expenses, etc.		
	04 Travelling Expenses		
	04.01. Hyderabad	35,78,075	11,79,645
	04.02. NERC - Guwahati	6,20,019	3,82,189
	04.03. Delhi	3,94,808	-
	TOTAL	45,92,902	15,61,834
	05 Training & Research		
	05.01. to 05.09 Hyderabad	3,05,39,866	4,19,68,522
	05.10. NERC - Guwahati	8,59,776	17,27,102
	05.11. Delhi	1,10,98,600	42,46,978
	TOTAL	4,24,98,242	4,79,42,602
	06. Honorarium		
	06.01 Accounts & Admin (Hyderabad)	-	3,28,178
	TOTAL	-	3,28,178
	08. Maintenance Expenses		
	08.01. Hyderabad	2,46,98,323	3,24,32,548
	08.02. NERC - Guwahati	87,57,667	96,11,416
	08.03. Delhi	77,59,518	-
	TOTAL	4,12,15,508	4,20,43,964
Sch. 22	Expenditure on Grants, Subsidies, etc.	-	-
Sch. 23	Interest	-	-
Sch.8	Depreciation		
	Depreciation on Capital Assets	3,13,95,043	3,35,49,661
	TOTAL	3,13,95,043	3,35,49,661
	Net IGR	24,98,56,887	16,88,16,452

NATIONAL INSTITUTE OF RURAL DEVELOPMENT AND PANCHAYATI RAJ
SCHEDULES FORMING PART OF BALANCE SHEET FOR THE YEAR ENDED 31 MARCH 2022

SCH.NO.	GROUP DESCRIPTION	MARCH 31, 2022 (RS.)	MARCH 31, 2021 (RS.)
Schedule	(L 3) SPECIFIC GRANTS FOR PROJECTS		
	CGARD PROJECTS		
1	C1721 Assmt & Change Detection by Spatial Tech.	1,45,899	1,45,899
2	S1612 Est of CGARD Centre at Madagascar	24,15,429	26,48,295
3	S1701 STP on PMGSY - NRRDA	-	30,66,642
4	S1720 CC Roads 3rd Party Evaluation on Quality	65,25,731	63,54,169
5	S1721 APIB Project Uttarakhand for Tehri Garhwal	98,16,521	1,10,50,024
6	S1722 Spectral Library Gen. & Comparison in AP (SAC ISRO)	-	2,70,305
7	S1805 Geoinformatics in Rural Road Projects PMGSY	(81,68,346)	58,50,956
8	S1912 Consultancy Rural Roads SFA & PMGSY II	42,94,787	45,68,755
9	S2191 Estt of CIRDAP ICT Centre at Dhaka	49,06,867	47,77,865
10	S2560 Biju KVK Proj Govt of Odisha	-	(11,57,743)
11	S2567 2 Day Workshop on PMKSY (CGARD)	2,07,660	2,07,660
12	S2581 Geo Implementation in MGNREGA	2,16,19,949	4,24,70,140
13	S2583 EPRIS Project by ISRO	8,41,820	8,19,689
	DDU GKY PROJECTS		
14	Interest on FD's	1,33,98,345	96,12,281
15	S0221 Development of ERP for RSETIs Under RUDSETI	18,03,519	9,92,970
16	S2099 SGSY BPL Youth Hoshangabad-MP-AISECT	50	50
17	S2233 NRO-DDUGKY	(61,43,885)	47,46,771
18	S2363 Core Edu & Tech Ltd (SGSY)	15,45,515	4,00,000
19	S2441 Rashtriya Saksharatha Mission (JH)	6,983	6,983
20	S2382-INDIA CAN EDU. PVT LTD(SGSY/ASDP)	23,19,251	-
21	S2336 Eagle Hunter Solutions	47,021	-
22	S2521-NIIT YUVAJYOTHI LTD-ASSAM	(3,123)	-
	GENERAL		
23	P0033 P-ACTION RESEARCH PROJECT	1,19,509	1,02,886
24	S2527 Saansad Adarsh Gram Yojana(SAGY)	1,20,30,399	2,33,68,668
25	C0120 PSIG Prog SIDBI-Ease of access by MSE	3,543	1,56,735
26	C0220 Proposal writing for UBA Villages- IIT Delhi	10,143	5,17,305
27	C0320 AE Certification Prog - Syngenta Foundation	5,34,547	5,20,493
28	C0420 STP Skill Livelihood & Fin Inclusions-CICTAB	46,813	51,062
29	C0520 Inclusive Growth in Agri FPOs - CICTAB	3,97,480	6,45,200
30	C0620 Impact Eval. Study of Farmer Producer Orgns of NABARD in AP	4,48,196	4,35,313
31	S1705 RTP Projects	(1,11,94,694)	(1,69,96,081)
32	S2239-CIRDAP TRNG PROG-2013-14	(66,73,178)	(66,73,178)
33	C1805 UBAA Planning VC Adopted by Institutes	1,54,954	2,27,594
34	C1807 Rashtriya Poshan - CHRD	16,58,960	16,15,346
35	C1812 3rd Party Eval of CSR Initiatives of GMRV Foundation	1,19,581	-
36	C1816 CSR - Awareness on Sanitary Napkin TS (BDL)	20,96,750	34,86,466
37	C1817-SHG BC Pathways Project	2,67,305	14,22,019
38	C1901 NABARD Shree NidhiStudy	-	(88,941)
39	C1902 RSA for FPO/POPI in AP- NABARD	36,43,175	(1,37,212)
40	C1801 NMDC CSR Programme	(19,16,455)	(19,16,455)
41	C1906 National Conf on Child Friendly GP through GPDP Gwalior	1,12,747	1,09,783
42	C1907 Breaking of Malnutrition, Food Security-CAS	8,53,905	8,31,456
43	C1909 AR for Sustainable Devp - GPDP- 10 Clusters-AP	49,11,370	47,82,248

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NATIONAL INSTITUTE OF RURAL DEVELOPMENT AND PANCHAYATI RAJ
SCHEDULES FORMING PART OF BALANCE SHEET FOR THE YEAR ENDED 31 MARCH 2022

SCH.NO.	GROUP DESCRIPTION	MARCH 31, 2022 (RS.)	MARCH 31, 2021 (RS.)
44	C1910 Labour Productivity -CWE- University of Reading	16,76,222	16,32,154
45	S0320 Panchayat Enterprise Suite (PES) Applications	9,50,607	9,25,615
46	S1820 Water Reso. Mgmt. in Sus. Devp.	(19,08,700)	(18,58,520)
47	S2541 Rurban Mission (SPMRM)	(8,37,335)	102,96,426
48	S0720 AV Lab & AV Studio	9,21,887	8,97,651
49	S0820 - CPGS - Innovation in Resilient Climate Chan	1,13,098	1,10,124
50	S0321 Eval. of the Media & Publicity and 'Action Res. & Res. studies	(6,57,185)	3,03,600
51	S1020 Establishment of CIRDAP Centre in NIRDPR	10,27,000	10,00,000
52	S1120 INTL E-TRG PRG ON NATURAL RESOURCE & CLIMATE	48,019	(1,502)
53	S1602 Operationalising India Panchayat IPKP	97,03,676	94,48,564
54	S1606 CB Trg of Elected Women PRIs in Jharkhand	40,83,469	39,76,114
55	S1608 Transforming India Through PRIs by E-Enableme	87,26,483	1,68,25,421
56	S0420 GPDP Impact on Panchayat Service Delivery	(6,15,558)	5,67,724
57	S1708 STP to IPRPs & Auditors (NRLM)	9,23,524	8,99,244
58	S1709 NRLM - CGSRLM	11,52,566	11,22,265
59	S1907 Exp & CB for Newly Elected Sarpanches of Leh	(2,16,815)	(2,11,013)
60	S1714 Publish of HB on PR Statistics	15,76,346	15,34,903
61	S1715 Director Dept of Women Child Welfare	2,01,821	1,96,516
62	S1801 Study on SCA to SCSP in 12 States (CPME)	-	3,84,804
63	S1802 Appointment of Consultants for IEC Division	2,00,246	4,57,728
64	S1803-National Geospatial Prof. Scheme Fin. Asst.	(44,502)	11,45,779
65	S1806 National Food Security Act -2013 AP Karnataka	1,60,446	1,56,228
66	S1807 MGNREGA Res. Studies in AP	6,63,706	6,46,257
67	S1809 - Induction & Immersion for Jharkhand JSLPS	27,03,929	26,32,842
68	S1810 CP on Internal Audit on RD 01-21 Aug 18	11,72,340	68,57,287
69	S1814 Time & Work - Study for PR Functionaries	-	2,24,872
70	S1825 Con-Cum-Guidance Centre, Vaishali - CAPART	12,61,195	22,37,653
71	S1815 TRG. CUM STUDY VISIT TO RAJASTHAN AP -MGNREGA	12,97,372	12,63,264
72	S1816 3rd ToT on Biodiversity Governance	-	19,07,108
73	C1711 Strategic Comm. AP, TS, Karnataka UNICEF	(1,51,854)	1,87,032
74	S0721 Workshop on RS&GIS Application	(1,40,736)	
75	S1821 Expo Visit for Elected Women Repr of Tripura	9,87,037	9,61,088
76	S1822 CB & Handholding of PR in Prepara of GPDP-CPR	5,80,060	12,15,262
77	S1823 Eval of Watershed Proj 150MWS -RLTAP-KBK Dist	-	5,11,938
78	S1824 Eval of Watershed Proj ACA 314MWS -RLTAP-KBK	-	8,51,341
79	S1826 Dev. of App. Infr. P&M of GEO-MGNREGA Spatial	(1,31,633)	29,54,718
80	S1828 ODF Sustainability -Swachh Bharat Mission	9,35,406	9,10,814
81	S1830 PVTG Staff 6 Days Exposure Trg. Prog	1,15,113	1,12,087
82	S1831 CB Certificate Course in SLACC	-	73,77,529
83	S1832 Workshop on Drug Abuse & Prevention	18,192	20,17,967
84	S1833 Trg. Exposure Visit of ERs of Uttarakhand	50,97,441	49,63,428
85	S1835 ToT on Direct Trainers Skill & Designing of STARPARD, WB	-	10,54,306
86	S1901 Exp Visit - PRIs of Kerala - DLG -KILA	2,08,044	2,02,575
87	S1902 SLACC-LTSA to Rural Livelihood Division-MoRD	-	38,55,527
88	S1904 Impact Study on Prog of UPASaC - CFIE	4,93,499	4,87,716
89	S1906 APRIGP Documentation-APRI-WD&CW - CHRDI	81,297	79,160
90	S0920 Imple Of PESA in MP & Modules	(62,225)	(55,340)
91	S1908 Sens. Prog. GPDP for Mysore ZP Elec. Repr of Karnataka	4,10,791	3,99,991
92	S1909 Estt of NPMU at MoPR under RGSA	15,68,986	11,17,282
93	S1911 Exp Visit Newly Recruited Staff PSRLM-NRLM	8,37,548	8,15,529

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NATIONAL INSTITUTE OF RURAL DEVELOPMENT AND PANCHAYATI RAJ
SCHEDULES FORMING PART OF BALANCE SHEET FOR THE YEAR ENDED 31 MARCH 2022

SCH.NO.	GROUP DESCRIPTION	MARCH 31, 2022 (RS.)	MARCH 31, 2021 (RS.)
94	\$1913 AR Sus Devpt. GDP in 133 GPs of Jharkhand	40,34,757	39,28,682
95	\$1914 ODF Sus Mgmt of Solid & Liquid Waste -MP	5,62,531	5,57,287
96	\$1915 IMPRESS - Performance of NSA in Maha and TS	6,24,776	87,211
97	\$1916 Eval on UBA- MHRD- CPME	38,53,709	40,02,760
98	\$1917 STP to SPM DPM BPM YPs of CGSRLM-NRLM	25,01,708	24,35,937
99	\$1921 Trng cum Expt for ZP Chairpersons and VC of Uttarakhand	3,52,701	3,43,429
100	\$1922 STP PRIs - Thrissur - KILA - Feb 2020	3,24,251	3,15,726
101	\$1923 Training cum Exposure visit for BDCs Chairpersons of Ladakh	3,16,719	3,08,392
102	C1905 Establishing CRC- CGS at NIRDPR	(51,804)	9,08,485
103	\$2428-Kerala Inst of Local Admn (KILA)	3,81,71,019	3,71,67,497
104	\$2516 220 Tng Prog for Trng and Mgt of IAY	1,13,97,070	1,10,97,436
105	\$2523 GOALS	4,23,630	4,12,493
106	\$0521 India@75 Azadi Ka Amrit Mahostav	(50,327)	-
107	Inoperative Earmarked Funds	17,32,60,884	16,87,05,827
108	P0006(A)- International Trng Prog-2013-14	3,40,62,871	3,39,62,871
109	P0006 P-SPONSORED RESEARCH PROJ - NERC	6,70,230	(6,43,851)
110	P0006 P-SPONSORED TRNG PRG (PAYMENTS)	6,24,05,136	6,24,05,136
111	P0006 P-SPONSORED TRNG PRG (PAYMENTS) - NERC	96,30,128	85,39,156
112	\$0117 S-UNDP SUSPENSE	(9,17,637)	(9,17,637)
113	\$0126-UNDP-13	36,41,064	36,41,064
114	\$1711 Capacity Building and Training CB&T	(49,646)	9,35,579
115	C0321 Integrating Emergency Response into Village Perspective	32,24,846	-
116	\$1819 Conduct of Pilot Social Audit for Schemes Under NSAP in 5 States	(46,981)	13,36,631
117	\$0621 Audit on pilot basis for the schemes of NSAP	5,55,885	-
118	\$1220 STP for DDC Members of J&K Mar 2021 CPR	(29,890)	-
119	\$0821 PEST MANAGEMENT COURSE	7,47,457	-
120	\$0921 Key Resource Centres (KRC) for Capacity Building for (JJM)	8,70,000	-
121	\$1021 GIS & Remote Sensing Technology	5,03,315	-
122	\$1121 Status, Processes, Problems in Preparation of (GPDP)	9,23,472	-
123	\$1221 GIS Application in Irrigation System	2,37,568	-
124	\$1321 Exposure Visit Best Practices of RD	7,31,246	-
125	\$1421 sub-component Social Audit of the scheme I-MESA	1,35,27,200	-
126	\$0421 STP Enhancing Capabilities of Panchayat Ladak	57,83,980	-
127	C0121 Nutrition, Child Protection, WASH and Health Workplans	(12,001)	-
128	\$1220 Two Day Trg Prog for J&K,UT at Jammu	(7,615)	-
129	C0221 To Conduct 3rd Party Audit in 14 Websites	(930)	-
130	SARAS - IITF 2021 - New Delhi	18,57,862	-
	Project Bank A/C		
131	CRCDB&MI	11,51,86,674	10,62,03,530
132	DDU GKY	4,39,10,688	12,32,24,294
133	MGNREGA	60,72,93,139	71,01,33,090
134	MKSP	95,28,115	92,75,113
135	NRLM RC	57,29,190	3,37,82,692
136	PFMS3617	7,17,49,379	7,88,46,591
137	PFMS3825	10,057	10,057
138	PFMS796	10,615	10,333
139	PFMS9179	10,615	10,333
140	RSETI-NIRDPR	69,16,170	3,36,36,745
141	SRSC-NIRDPR	11,02,27,826	10,23,35,808
142	UN WOMEN	28,765	28,765
143	Balances Showing as Receivables (Transferred to A4)	4,00,33,056	3,06,57,473
	TOTAL	1,49,29,99,338	1,77,25,76,410

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NATIONAL INSTITUTE OF RURAL DEVELOPMENT AND PANCHAYATI RAJ
SCHEDULES FORMING PART OF BALANCE SHEET FOR THE YEAR ENDED 31 MARCH 2022

SCH.NO.	GROUP DESCRIPTION	MARCH 31, 2022 (RS.)	MARCH 31, 2021 (RS.)
	(L4) CONSULTANCY PROJECTS		
	NIRDPR - RC		
1	ATMA-Sikkim-RC	1,52,427	1,52,427
2	Baseline Survey PMAGY in Assam	(1,62,196)	(1,62,196)
3	Cap Build HH OP IX Area NEI RGSA - RC	14,11,788	14,55,945
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	25,46,863	26,31,546
7	China Malaysia Exposure Visit by Assam-RC	(16,65,211)	(16,65,211)
8	Con Awareness Cap Build ERSCA Tripura -RC	(1,51,056)	(1,51,056)
9	Con - Basin Devt Trg - Meghalaya	18,23,710	18,23,710
10	Con NRLM RC NERC Bank Transactions RC	(21,16,801)	48,00,804
11	Con-BLS-PMAGY-Assam-RC	16,81,567	16,81,567
12	Con - EPRIS Proj - ISRO - RC	(15,806)	(15,806)
13	Con - Evol IWMP B-II & III Nagaland - RC	5,31,504	5,31,504
14	Con - Evol IWMP/PMKSY - Nagaland - RC	(1,68,249)	(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-Impact Assmt. of CSR Proj of Coal India Ltd	4,20,266	-
22	Con - NIRAMOY Proj - RC	5,88,851	5,88,851
23	Con - NRLM RC NERC Project	37,70,483	37,70,483
24	Con - Remuneration 10% All Projects - RC	(6,88,680)	(6,88,680)
25	Con - RRC - MGNREGS Assam - RC	59,117	59,117
26	Con - Rural Tourism & Home Stay for Meghalaya - RC	(12,72,082)	18,20,048
27	Con-SAP &DAP for the State of Arunachal Pradesh	31,27,584	-
28	Con-SHG Under Looms of Assam-RC	1,00,000	-
29	Con-SHG Under Looms of Assam-RC	(25,348)	(25,348)
30	Con - SLNA - Tripura - RC	1,03,480	1,03,480
31	Con-Stdy. on Role of Tradl. & NHV Crops for EFl	(4,54,031)	(4,54,031)
32	Con - Study - MGNREGS - P&RD Assam - RC	1,42,724	1,42,724
33	Con-Time & Motion Study Nagaland	9,18,958	-
34	Con-Trng Under Gender Budgeting GOI	6,12,180	-
35	Con - Water Reso Dept Meghalaya - RC	(33,438)	(33,438)
36	DDU GKY-RC	(63,384)	(63,384)
37	Eval Study of BRGF-Meghalaya-RC	37,487	37,487
38	Exposure Visit by SIRD Rajasthan	73,934	73,934
39	Fish&Fig Farmers (Meghalaya) -RC	25,77,107	25,77,107
40	GIS-MAP-IWMP-ASSAM-RC	1,09,239	1,09,239
41	IWMP - Evol PMKSY - B-I-Tripura - RC	2,80,000	2,80,000
42	IWMP-KOKRAJHAR-RC	93,787	93,787
43	IWMP-Trng SLNA ASSAM-RC	11,22,817	11,22,817
44	IWWP Evol Project Nagaland-RC	7,49,990	7,49,990
45	MNRE for Solar Heating System-RC	3,99,969	3,99,969
46	NEC-CAP-BUILD-NRLM 3RD PHASE-RC	(16,20,074)	(16,20,074)
47	NEC-MAP-RC	(1,21,048)	(1,21,048)
48	NEC - Shifting Cultivation Geo Spatial Tech - RC	1,11,504	1,11,504
49	NFDB-Beel Fish Trng-RC	1,14,783	1,14,783
50	NFDB-Pisciculturedev in Kathora-Nalhari-RC	31,171	31,171

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NATIONAL INSTITUTE OF RURAL DEVELOPMENT AND PANCHAYATI RAJ
SCHEDULES FORMING PART OF BALANCE SHEET FOR THE YEAR ENDED 31 MARCH 2022

SCH.NO.	GROUP DESCRIPTION	MARCH 31, 2022 (RS.)	MARCH 31, 2021 (RS.)
51	Rainwater Harvesting-RC	(1,115)	(1,115)
52	STP on SME & Expo Visit to South Korea & Japan - Govt of Assam - RC	12,71,697	12,71,697
53	STP on Water Resources for Meghalaya - RC	1,69,655	1,69,655
54	TSI-BRGF-Meghalaya-Rc	6,39,036	6,39,036
55	Village Adoption -Hatiutha-RC	15,656	15,656
56	Voc Trg-WGH-Meghalaya-RC	23,92,943	23,92,943
57	West Garo Hills-Meghalaya Trg &Expo Visit-RC	14,95,000	14,95,000
58	Balance showing as Receivables (Transferred to A8)	91,85,215	57,96,332
	TOTAL	3,29,73,345	3,45,44,048
Schedule (L5)	CONSULTANCY LIABILITIES		
1	25% Int. on Inv-Benevolent Fund	13,05,713	9,33,603
2	75% Int on Inv- Development Fund	39,17,139	28,00,807
3	C0269 Transfer Between General & Consultancy	1,22,64,674	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)	1,64,800	-
9	Security Deposit-RC	2,78,936	3,38,937
	TOTAL	1,94,08,105	1,61,56,864
Schedule (L6)	LIABILITIES & PROVISIONS		
	HO -HYDERABAD		
1	S0010 S-Security Deposits	1,14,67,196	1,12,52,569
2	S0011 S-Earnest Money Deposits	34,54,721	32,79,337
3	S0014 S-Income Tax (Contractors) - 94C	3,71,053	1,06,575
4	S0014 TDS Salaries 92B	(3,94,706)	(6,22,699)
5	TDS Rent - 94I	15,000	-
6	Income Tax - 94J	3,55,983	4,33,280
7	S0058 S-Sales Tax / Vat	1,54,109	1,54,109
8	S2119 R-SETI	64,83,184	72,17,840
9	S2233 Monitoring Charges To NIRD From Projects	19,31,41,323	13,73,28,131
10	S2237-Un-Classified RTGS Receipts	475,63,131	494,50,038
11	S2252 GST Remittance	25,284	-
12	S2257 TDS under GST	1,29,280	(630)
13	Suspense	1,47,51,556	-
14	Reimbursement Exp Payable	2,07,822	-
15	Payable to PF Account	54,01,616	-
16	With held Plan Capital Solar- (Premier Energies Ltd)	4,46,505	-
17	T1011 Outstanding Liabilities	2,22,78,553	3,22,26,479
	NERC - GUWAHATI		
18	S0010 S-Security Deposits - NERC	8,62,411	8,62,411
19	S0011 S-Earnest Money Deposits - NERC	4,85,679	4,63,515
	NIRD - DELHI		
20	DEPOSIT FROM CONTRACTOR	57,000	57,000
21	STALE CHEQUES	1,46,370	4,29,119
22	Other Provisions (Salary & Admin)	74,36,065	74,36,065
23	Agriculture & Rural Dev Exhibition, Farah, Mathura	-	3,845
24	SARAS AJEEVIKA 2019	-	35,68,306
25	SARAS AJEEVIKA 2019 INDIA GATE	-	67,40,255
26	SARAS- IITF 2019(14802288-7628406) -Surajkund Mela	-	1,48,02,288
27	Delhi Branch Suspense	1,76,802	11,494
28	TDS - 94C - DELHI	-	14,716
29	Balance Showing as Liability (Transferred from A4)	2,37,715	2,73,450
30	Balance showing as receivable (Transferred to A4)	3,94,706	6,23,329
	TOTAL	31,56,48,358	27,61,10,822

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NATIONAL INSTITUTE OF RURAL DEVELOPMENT AND PANCHAYATI RAJ
SCHEDULES FORMING PART OF BALANCE SHEET FOR THE YEAR ENDED 31 MARCH 2022

SCH.NO.	GROUP DESCRIPTION	MARCH 31, 2022 (RS.)	MARCH 31, 2021 (RS.)
	(L7) TRANSIT ACCOUNTS		
1	S0013 S-INCOME TAX (SALARIES)	22,94,358	19,58,717
2	S0015 S-L I C	1,77,115	2,03,326
3	S0016 S-G I S	(83,224)	6,795
4	S0017 S-BENEVOLENT FUND Salaries	3,10,528	-
5	S0018 S-PROFESSIONAL TAX	73,250	18,450
6	S0019 S-S R C	1,891	1,933
7	S0041 S-POSTAL LIFE INSURANCE SCHEME	7,614	7,614
8	S0077 S-BANK LOAN	10,97,565	10,86,950
9	S0088 S-BVBV SCHOOL FEES	(9,550)	(9,550)
10	S0095 S-CABLE TV CONNECTION	7,300	9,700
11	S0113 S-NERC	100	200
12	S2232 Health Corpus Fund	(10,01,589)	-
13	S2246 CAO, CAPART, New Delhi	1,110	750
14	S2247 Accountant General Hyd	60,770	50,770
15	S2251 US Admn Govt of Mizoram	4,680	4,680
16	S2253 AG (Gen-1) Maharashtra	-	30,120
17	S2255 AG Odisha AO(C)	25,710	25,710
18	S2256 CBDT Mumbai AO(A)	25,710	40,710
19	S2258 Jamia Millia Islamia - Rubina Nusrat	-	450
20	S2259 SV Vet Univ Tirupati - YV Raman Reddy	(10,232)	612
21	S2261 PAO MoRD - FA	20,120	20,120
22	S2262 SIRD Bhubaneshwar	25,000	25,000
23	S2266 GPF Subscription Recovery	17,30,570	-
24	S2267 CPF Subscription Recovery	2,58,910	-
25	S2268 NPS Subscription Recovery	7,82,962	-
26	S2269 GPF and CPF Advance Recovery	46,845	-
27	S2264 GST GENERAL Remittance	5,99,136	4,14,132
28	S2265 GST DDUGKY Remittance	-	9,78,614
29	S2274 DDOGAD	14,620	15,620
30	S2275 Stale Cheques	7,25,414	73,41,268
31	Balance showing as receivable (Transferred to A7)	11,04,595	9,550
	TOTAL	82,91,278	122,42,241
Schedule	(L8) TRANSFER ACCOUNTS		
1	Balance showing as Liability (Transferred from A11)	30,71,52,161	1,89,55,189
	TOTAL	30,71,52,161	1,89,55,189
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
Schedule	(L9) Interest & Unspent Balance of Grants in Aid - MoRD		
1	General	5,36,11,175	-
2	Salaries	-	-
3	P0024 Interest on GIA Bank A/c (Refundable to MoRD)	1,81,64,284	36,93,491
4	P0025 - Plan - Capital Grant	43,82,33,317	-
	TOTAL	51,00,08,776	36,93,491

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NATIONAL INSTITUTE OF RURAL DEVELOPMENT AND PANCHAYATI RAJ
SCHEDULES FORMING PART OF BALANCE SHEET FOR THE YEAR ENDED 31 MARCH 2022

SCH.NO.	GROUP DESCRIPTION	MARCH 31, 2022 (RS.)	MARCH 31, 2021 (RS.)
Schedule	(A4) CURRENT ASSETS & ADVANCES		
1	RC - NERC - Suspense	99,15,275	1,22,22,000
2	T1009 Closing Stock	24,22,967	48,81,581
3	T1010 Accrued Income	2,91,39,046	7,40,51,379
4	T1012 Prepaid Expenses	2,22,336	8,13,394
5	T1136 T-Stamp on Hand	-	86,500
6	TDS Receivable - FY 2020-21	8,78,453	66,970
7	TDS Receivable - FY 2021-22	5,52,517	-
8	09.01.01.04.10 Deferred Exp - E office Maintenance	61,46,070	81,94,760
9	Cyberoam SOPHOS Firewall Deferred Expenditure	8,26,000	-
	09.01.01.12 Fund Receivable from MoRD		
10	Sinking\Depreciation Fund - Rec'ble from MoRD	52,11,66,421	56,41,61,689
11	Deficit of Grants recoupment (Rec'ble from MoRD)	44,12,66,569	44,12,66,569
12	Emp'ee Benefits- Actuarial Valuation - Rec'ble from MoRD	2,64,17,19,415	2,50,00,70,246
13	Grants Rec'ble from MoRD	23,99,422	-
14	Balance showing as Receivable (Transferred from L3)	4,00,33,056	3,06,57,473
15	Balance showing as Receivable (Transferred from L6)	3,94,706	6,23,329
	TOTAL	3,69,70,82,253	3,63,70,95,890
Schedule	(A4) GENERAL A/C & PROJECT TRANSIT A/Cs		
1	S2101 CFIE	1,58,478	-
2	S2326 SRS Chair - Rural Labour	18,87,547	7,62,473
3	S2405 NRLM RESOURCE CELL	(170)	-
4	S0520 250 Model GP Clusters	3,94,03,140	58,74,286
5	Balance Showing as Liabilities (Transferred to L6)	170	-
	TOTAL	4,14,49,165	66,36,759
Schedule	(A4) LOANS AND ADVANCES - STAFF		
1	Advances to Staff	39,34,899	39,30,300
2	N0009 N-Motor Vehicle Advance (Receipt)	(1,17,448)	(1,17,448)
3	P0003 P-HBA (RECEIPTS)	13,40,012	18,44,612
4	S0102 S-IMPREST	2,10,570	2,10,570
5	S0104 S-PERSONAL COMPUTER ADVANCE	1,47,600	1,92,000
	NERC		
6	N0009 N-Motor Vehicle Advance (NERC)	(425)	(425)
7	RC - MISC ADV - NERC	(63,602)	(1,18,197)
8	S0003 S-FESTIVAL ADVANCE - NERC	-	1,71,000
9	S0104 S-PERSONAL COMPUTER ADVANCE - NERC	3,06,880	3,07,924
10	Marriage Loan	2,58,000	58,000
11	P0003 P-HBA (RECEIPTS) - NERC	(56,070)	(37,380)
	DELHI		
12	Staff Loans	4,85,813	6,05,415
13	Delhi - CPWD - Deposit	2,37,11,610	2,37,11,610
14	Delhi - Deposits - Others	7,27,197	7,51,074
15	Delhi - Receivable From MoRD	-	1,31,42,616
16	Delhi - Receivable From Employees	5,76,100	5,76,100
17	Delhi - Accrued Int on Adv to Staff	29,930	29,930
18	Postal Stamps- Frankling	1,506	1,506
19	Balance Showing as Liabilities (Transferred to L6)	2,37,545	2,73,450
	TOTAL	3,17,30,117	4,55,32,657

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NATIONAL INSTITUTE OF RURAL DEVELOPMENT AND PANCHAYATI RAJ
SCHEDULES FORMING PART OF BALANCE SHEET FOR THE YEAR ENDED 31 MARCH 2022

SCH.NO.	GROUP DESCRIPTION	MARCH 31, 2022 (RS.)	MARCH 31, 2021 (RS.)
Schedule (A5) Deposits			
1	Deposit with CPWD GHY for NERC Hostel Renovation	21,78,939	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	88,44,309	1,22,26,568
Schedule (A6) INVESTMENT IN FDs			
	General		
1	S0005 S-Fixed & Short Term Deposits A/c	64,92,85,683	1,74,55,20,742
2	S2235 FDs with SBI Against Issuance of BG	9,72,958	6,16,000
	TOTAL	65,02,58,641	1,74,61,36,742
	Earmarked Funds		
1	Building Fund - Investments	-	18,07,68,902
2	Building Fund - Accrued income	-	98,79,020
3	Building Fund-SBI-NIRD 52040475211	29,05,902	1,00,835
4	Building Fund - Andhra Bank 125510100109584	4,50,074	4,36,931
5	Development Fund - Investment	-	9,43,52,661
6	Development Fund - Accrued Interest	-	51,63,906
7	Development-SBI-NIRDBR(A/C NO 52040475255)	3,46,911	1,97,482
8	Development Fund - Andhra Bank 122510100109593	62,553	60,725
9	Sinking\Depreciation Fund - Investment	41,00,00,000	35,15,00,000
10	Sinking\Depreciation Fund - Accrued Interest	3,22,222	1,92,13,028
	Corpus Investments		
1	Corpus Fund - Investment	3,43,80,26,327	3,03,47,64,022
2	Corpus Fund - Accrued Income	32,83,106	1,54,57,374
3	Corpus-SBI-NIRD - 62112588084	7,99,92,107	7,89,53,545
		3,93,53,89,201	3,79,08,48,431
	Other Projects - Investments		
1	DDUGKY - Investment	6,28,96,497	5,97,00,000
2	SRSC - Investment	10,45,00,000	9,95,00,000
3	CFIE - Investment	-	10,05,61,833
	TOTAL	16,73,96,497	25,97,61,833
Schedule (A7) TRANSIT ACCOUNTS			
1	Balance showing as Receivable (Transferred from L7)	11,04,595	9,550
	TOTAL	11,04,595	9,550
Schedule (A8) CONSULTANCY ASSETS			
1	ADV-TA/DA-RC	3,00,221	3,05,221
2	C0270-BENEVOLENT FUND SUSPENSE	4,585	22,352
3	EMD-RC	96,300	96,300
4	Miscellaneous Adv -Rc	(1,64,800)	6,319
5	Balance showing as Receivable (Transferred from L4)	91,85,215	57,96,332
6	Balance showing as Receivable (Transferred from L5)	-	-
7	Balances showing as Liability (Transferred to L5)	1,64,800	-
	TOTAL	95,86,321	62,26,524

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NATIONAL INSTITUTE OF RURAL DEVELOPMENT AND PANCHAYATI RAJ
SCHEDULES FORMING PART OF BALANCE SHEET FOR THE YEAR ENDED 31 MARCH 2022

SCH.NO.	GROUP DESCRIPTION	MARCH 31, 2022 (RS.)	MARCH 31, 2021 (RS.)
Schedule	(A9) CLOSING BAL. GENERAL A/C		
	General A/C Balances		
1	CFI-SBI-NIRD (62094863681)	31,45,372	81,83,411
2	DDU GKY -SBI NIRD BR(62431332037)	5,69,49,463	11,84,55,611
3	MGNREGA-SBI-NIRD BR(A/C 62476174622)	83,264	5,12,586
4	MKSP-SBI-NIRD(62185305487)	95,29,115	92,76,113
5	NRLM-SBI-NIRD BR(62431461891)	60,06,483	4,45,71,494
6	RSETI-Andhra Bank (125510100098057)- R.JNR	3,68,471	3,51,338
7	SBI- RSETI PFMS9181 CLTD - 62094415164	65,47,699	3,32,88,406
8	SBI SB A/C (62491365119)	20,99,74,796	7,09,72,887
9	SBI SB Ac(52040475313)	22,50,26,190	23,94,90,768
10	Gen A/c Andhra Bank 125510100109566	1,70,97,72,877	18,95,763
11	SBI Current Ac(52040475062)	2,19,80,306	2,18,65,715
12	SBI-DEC PGD SRD(62114579633)	1,64,188	1,59,828
13	SBI-NIRD DEC-PGCGARD(62350105231)	1,064	1,036
14	SBI-NIRD PGDRDM(62052905893)	2,64,41,073	55,66,530
15	SRSC-SBI-NIRD R'NAGAR(62221101177)	21,23,948	27,69,718
16	UNW-SBI Unwomen Bank (62487461885)	30,860	30,041
17	NIRDPR Action Research - SBI- PFMS796 - 38831856272	10,615	10,332
18	NIRDPR GIA - SBI- PFMS 3825 - 38831858496	22,71,36,875	10,72,55,522
19	NIRDPR PMGSY - SBI - PFMS 9179 - 38831859885	10,615	10,332
20	NIRDPR RGSA - SBI - PFMS 3617 - 38831861328	7,16,37,482	7,89,28,368
21	NIRDPR SPONSORED PROJECTS - 39192410848	6,72,119	10,942
	NERC - GUWAHATI		
22	PNB-NERC (CA-1907012100000012 & 1907010100000373)	3,22,30,775	1,53,69,930
	DELHI		
23	DEL - EPF 3612899954	29,264	546
24	DEL - GEN 3815818168	1,36,01,318	1,25,91,583
25	FCRA - IOB 149801000027100	37,01,932	35,92,014
26	PMRDF- CBI- 3341604957	1,30,90,265	65,11,084
27	Assistace to CAPART 3057561005	13,29,124	12,92,356
	TOTAL	2,64,15,95,551	78,29,64,254
Schedule	(A10) CLOSING BAL. CONSULTANCY A/C		
	HYDERABAD		
1	SBI-NIRD(52040475346)- Consultancy	22,24,515	19,38,781
2	Consultancy Andhra Bank A/c 125510100109609	39,087	37,944
	NERC- GUWAHATI		
3	Con - NRLM RC - NERC 4652000100041001	16,53,681	85,71,286
4	PNB-GUWAHATHI-NERC 1907010100000382	2,86,16,207	2,51,76,313
	TOTAL	3,25,33,489	3,57,24,324
Schedule	(A11) TRANSFER ACCOUNTS		
1	S0009 S-TRN BETWEEN GENERAL & CONSUL	10,00,000	10,00,000
2	S0030 Transfer Between Gen & Other A/cs	3,000	3,000
3	S-TRNF GENERAL & Medi Corpus Fund	36,66,980	15,37,016
4	Transfer between General and GPF A/c	1,42,37,856	-
5	S2216 TRANSFER BETWEEN CLTD TO GEN A/C	-	(26,89,000)
6	Transfer from PF a/c to General and PF (UBI)	(25,59,74,141)	-
7	T1116-TRAN TO BUILDING FUND	(400)	3,26,93,583
8	Transfer between General and RSETI Account	3,42,988	-
9	TR. BETWEEN DDUGKY531 AC TO SB 313 A/C	(1,62,66,189)	(1,62,66,189)
10	TR. BETWEEN GEN & CORPUS	(3,49,11,431)	19,955
11	Balance Showing as Liability (Transferred to L8)	30,71,52,161	1,89,55,189
	TOTAL	1,92,50,824	3,52,53,554

NATIONAL INSTITUTE OF RURAL DEVELOPMENT AND PANCHAYATI RAJ

RECEIPTS & PAYMENTS ACCOUNT OF BENEVOLENT FUND FOR THE YEAR ENDED 31-03-2022

AS AT 31 ST MARCH 2021 RS.	RECEIPTS	AS AT 31 ST MARCH 2022 RS.
28,52,819	Opening Balance - Bank	7,52,154
-	Transfer of 25% interest earned on Consultancy Investment - MO	-
-	Transfer of 25% interest earned on Consultancy SB A/c - RC	-
509,39,311	Investments in FDs (matured)	-
30,48,112	Interest on investments	-
2,68,987	Subscription from employees - NIRD	-
18,980	Subscription from employees - NERC	19,000
-	Subscription from employees - Delhi Centre	800
8,26,039	Recoveries of Marriage loans	2,82,000
1,14,807	Recoveries of Education loans	-
81,358	Interest on Loans & Advances	-
-	Transfer From NIRD General account	6,40,491
51,741	Interest on SB account	12,649
582,02,154	TOTAL	17,07,094
	PAYMENTS	
-	Marriage loans	-
-	Investment in FDs	-
25,000	Higher Education Loans	1,50,000
25,000	Assistance to family of deceased staff	25,000
16,00,000	Marriage loans	11,00,000
558,00,000	Investment in Fixed Deposits.	-
-	Bank charges	-
7,52,154	Closing Balance - Bank	4,32,095
582,02,154	TOTAL	17,07,095


 (SHASHI BHUSHAN)
 FINANCIAL ADVISER

NATIONAL INSTITUTE OF RURAL DEVELOPMENT AND PANCHAYATI RAJ
INCOME & EXPENDITURE ACCOUNT OF BENEVOLENT FUND FOR THE YEAR 2021-22

AS AT 31 ST MARCH 2021 RS.	INCOME	AS AT 31 ST MARCH 2022 RS.
2,94,039	Transfer of 25% Interest earned on Consultancy Investments -MO	1,66,123
26,318	Transfer of 25% Interest earned on Consultancy SB A/c -RC & MO	2,05,988
(1,17,605)	Transfer of 25% Accrued Interest earned on Consultancy Investments - MO	-
2,68,987	Subscription from Employees - MO	96,598
18,980	Subscription from Employees - NERC	19,000
-	Subscription from employees - Delhi Centre	800
81,358	Interest on Loans & Advances	36,718
21,39,202	Interest on Investments	23,97,879
8,28,004	Accrued Interest	3,73,583
51,741	Interest on SB account	12,649
35,91,024	TOTAL	33,09,338
	EXPENDITURE	
25,000	Assistance to family of deceased staff	25,000
-	Bank charges	-
35,66,024	Excess of Income over Expenditure carried to Balance Sheet	32,84,338
35,91,024	TOTAL	33,09,338



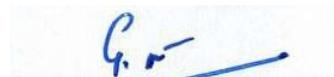
(SHASHI BHUSHAN)
FINANCIAL ADVISER

NATIONAL INSTITUTE OF RURAL DEVELOPMENT AND PANCHAYATI RAJ

BALANCE SHEET OF BENEVOLENT FUND AS ON 31 MARCH, 2022

AS AT 31 ST MARCH 2021 (RS.)	LIABILITIES		AS AT 31 ST MARCH 2022 (RS.)
576,35,412	Capital Fund - Opening Balance	6,12,01,436	
-	Drawings During the Year	4,50,00,000	
35,66,024	Add: Excess of Income over Expenditure Carried to Balance Sheet	32,84,338	
612,01,436			1,94,85,774
-	Payable to Medical Corpus Fund Account		28,30,800
612,01,436	TOTAL		2,23,16,574
	ASSETS		
558,00,000	Investments in Fixed Deposits		1,68,56,683
8,28,004	Accrued Interest		3,73,583
9,33,603	Transfer of 25% Accrued Interest on Consultancy Investments - MO		13,05,713
28,87,675	Advances to Staff		30,37,972
7,52,154	Closing Balance - Bank		4,32,095
-	Receivable from NIRD General Account		3,10,528
612,01,436	TOTAL		2,23,16,574


 (SHASHI BHUSHAN)
 FINANCIAL ADVISER


 (G. NARENDRA KUMAR)
 DIRECTOR GENERAL

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ
RECEIPTS & PAYMENTS ACCOUNT OF PROVIDENT FUND FOR THE YEAR ENDED 31ST MARCH, 2022

FY 2020-21 (Rs.)	RECEIPTS	FY 2021-22 (Rs.)
205,18,520	Opening Balance - Bank	9,64,92,548
67,05,070	Contributions / Advances Recovery (NERC)	85,52,788
397,21,138	Contributions / Advances Recovery (Main Office)	4,04,62,757
116,01,494	Management Contribution	4,95,864
1759,24,160	Delhi- CPF	1,06,24,543
76,39,395	Interest on Investments	1,39,11,931
65,04,518	Delhi - Accrued Interest	-
6,11,426	Interest on SB account	10,90,045
2356,13,106	Encashment of Fixed Deposits	17,37,80,042
1,000	Transfer from General A/c to PF A/c	1,50,00,000
5048,39,827	Total	36,04,10,518
	Payments	
450,66,451	GPF	3,73,35,995
242,25,388	CPF	4,35,84,477
193,94,193	New Pension Scheme	2,05,27,342
886,86,032		10,14,47,814
3120,52,838	Investments	-
-	Bank Charges	-
65,04,518	Delhi - Accrued Interest	-
-	Transfer from PF A/c to General A/c	25,00,00,000
2,07,625	Delhi CPF Advances	
6,40,688	Delhi CPF Amortization	-
2,55,578	Receivable from Delhi Employees	-
-	NSDL Service Charges	22,293
964,92,548	Closing Balance - Bank	89,40,411
5048,39,827	Total	36,04,10,518

(SHASHI BHUSHAN)
 FINANCIAL ADVISER

NATIONAL INSTITUTE OF RURAL DEVELOPMENT AND PANCHAYATI RAJ

INCOME & EXPENDITURE ACCOUNT OF PROVIDENT FUND FOR THE YEAR 2021-22

FY 2020-21 (Rs.)	INCOME	FY 2021-22 (Rs.)
68,73,195	Interest on Investments	50,11,579
95,10,953	Interest Accrued	13,35,967
6,11,426	Interest on SB account	78,26,330
169,95,574	TOTAL	1,41,73,876
	EXPENDITURE	
20,64,217	Interest credited GPF (MO & RC)	63,58,097
60,77,329	Interest credited CPF (own contribution)	38,40,024
34,03,801	Interest credited CPF (Inst. contribution)	57,57,633
-	Interest credited NPS-T-I (own contribution)	-
-	Interest credited NPS-T-I (Inst. contribution)	-
-	Amortisation expenses - Delhi	89,724
-	NSDL Service Charges	22,293
-	Bank Charges	-
115,45,347	TOTAL	1,60,67,771
54,50,227	Excess of Income over Expenditure	(18,93,895)
-	Add : Prior Period Incomes	-
-	Less: Prior Period Expenses	82,247
54,50,227	Balance being Surplus / (Deficit) carried to Capital Balance	(19,76,142)

(SHASHI BHUSHAN)
FINANCIAL ADVISER

NATIONAL INSTITUTE OF RURAL DEVELOPMENT AND PANCHAYATI RAJ
BALANCE SHEET OF PROVIDENT FUND AS ON 31 MARCH, 2022

AS ON 31 ST MARCH 2021 RS.	LIABILITIES		AS ON 31 ST MARCH 2022 RS.
347,75,004	Surplus - B/d	3,73,16,077	
54,50,227	Add : Excess / Deficit of income over expenditure	(19,76,142)	
(29,09,154)	Less : Adjustment	-	3,53,39,935
	Balance amount of PF		
1072,76,617	GPF		10,55,63,302
1656,12,277	CPF		12,89,41,441
419,51,406	Management Contribution		5,00,34,004
35,19,567	New Pension Scheme - Tyre-I (NERC)		37,92,824
5,01,514	Sundry Creditors		5,01,514
1,000	Transfer to General Fund		1,42,38,856
3561,78,458	TOTAL		33,84,11,876
	ASSETS		
2490,71,066	Investments		6,62,91,024
95,10,953	Accrued income		13,35,967
2,07,625	Delhi CPF advances		-
6,40,688	Delhi CPF Amortization		4,68,717
2,55,578	Delhi- Receivable from Employees		-
-	Transfer from General A/c to PF A/c		26,13,75,757
964,92,548	Cash at Bank		89,40,411
3561,78,458	TOTAL		33,84,11,876


 (SHASHI BHUSHAN)
 FINANCIAL ADVISER


 (G. NARENDRA KUMAR)
 DIRECTOR GENERAL

NATIONAL INSTITUTE OF RURAL DEVELOPMENT AND PANCHAYATI RAJ

RECEIPTS & PAYMENTS ACCOUNT OF MEDICAL CORPUS FUND FOR THE YEAR ENDED 31-03-2022

FY 2020-21 (Rs.)	RECEIPTS	FY 2021-22 (Rs.)
74,99,282	Opening Bank Balance	24,87,791
61,84,094	Investments in FDs (matured)	-
5,16,413	Interest on Investments	-
36,88,964	Subscription from Pensioners	10,01,589
8,40,350	Subscription from staff	11,83,726
1,60,323	Interest on SB account	68,560
188,89,426	TOTAL	47,41,666
	PAYMENTS	
14,01,635	Medical expenditure - Members	30,58,731
150,00,000	Investments	-
-	Bank Charges	-
24,87,791	Closing Bank Balance	16,82,935
188,89,426	TOTAL	47,41,666

(SHASHI BHUSHAN)
FINANCIAL ADVISER

NATIONAL INSTITUTE OF RURAL DEVELOPMENT AND PANCHAYATI RAJ
INCOME & EXPENDITURE ACCOUNT OF MEDICAL CORPUS FUND FOR THE YEAR 2021-22

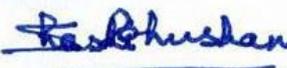
FY 2020-21 (Rs.)	INCOME	FY 2021-22 (Rs.)
3,53,935	Interest on investment	6,45,585
37,18,964	Subscription from Pensioners	10,01,589
8,40,350	Subscription from staff	11,83,726
2,89,364	Accrued interest on investments	2,91,124
1,60,323	Interest on SB account	68,560
53,62,936	TOTAL	31,90,584
	EXPENDITURE	
29,68,651	Medical expenditure - Members	30,79,358
-	Bank charges	-
23,94,285	Excess of Income over Expenditure	1,11,226
53,62,936	TOTAL	31,90,584

(SHASHI BHUSHAN)
FINANCIAL ADVISER

NATIONAL INSTITUTE OF RURAL DEVELOPMENT AND PANCHAYATI RAJ

BALANCE SHEET OF MEDICAL CORPUS FUND AS ON 31 MARCH, 2022

As on 31 st March 2020 Rs.	LIABILITIES		As on 31 st March 2021 Rs.
163,74,289	NIRD Medical Corpus Fund:	1,87,68,574	
-	Add: Transfer from Benevolent Fund	4,50,00,000	
23,94,285	Add: Excess of Income over Expenditure	1,11,226	
187,68,574			6,38,79,800
15,37,016	Payable to NIRDPR General Account		36,66,980
203,05,590	TOTAL		6,75,46,780
	ASSETS		
175,28,435	Investments		6,27,41,921
2,89,364	Accrued interest on investments		2,91,124
-	Receivable from Benevolent Fund Account		28,30,800
24,87,791	Closing Bank Balance		16,82,935
203,05,590	TOTAL		6,75,46,780


 (SHASHI BHUSHAN)
 FINANCIAL ADVISER


 (G. NARENDRA KUMAR)
 DIRECTOR GENERAL

NATIONAL INSTITUTE OF RURAL DEVELOPMENT AND PANCHAYATI RAJ
SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

Schedule – 24 Significant Accounting Policies and
Schedule – 25 - Contingent liabilities and Notes on Accounts

Schedule – 24 Significant Accounting Policies

1. Significant Accounting Policies:

a) Accounting Convention

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

b) Accounts of the Institute

The Institute maintains the following Accounts :

- i) 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 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 Written down Value method at the rates prescribed in the Income Tax Act up for the Financial Year 2021-22.

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

5. The closing stock of Medicines, Stationary, Engineering, & Electricals 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 14 (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. Vide Document Identification No. AAAAN4871BE2021101 dated 06-04-2022 of the Dept. of Income Tax, has granted exemption under Sec.12A for the period AY 2022-23 to AY 2026-2027 and Vide Document Identification No AAAAN4871BF2021101 has granted exemption under Sec.80G for the period AY 2022-23 to AY 2026-2027
12. The accounts of Development Fund, Building Fund, and Corpus 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.

Depreciation Reserve / Sinking Fund is accounted under Sch.2 Reserves and Surplus.

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

The fixed assets wherever acquired out of above funds are exhibited under Schedule 8 "Fixed Assets" of the Balance Sheet of NIRDPR. Hence depreciation on the same was charged to Income and Expenditure account of NIRDPR. See Also Notes on Accounts 14 (s).
13. NIRDPR has Finance and Accounts Manual.

Schedule 25 - Contingent Liabilities and Notes to Accounts

14. Notes to Accounts

- a. The figures in General Account - Income and Expenditure Account and Balance Sheet are exhibited for NIRDPR as a whole (including NERC Guwahati and Delhi Centre). The Institute takes up Consultancy Training Programmes, Research Studies, projects etc. on the terms and conditions agreed to by NIRDPR with the sponsoring agencies. The Institute charges the sponsoring agency, the fees towards the cost of such programmes /projects and expenditure on such Consultancy assignments shall be made out of the same.
- b. Actuarial valuation of provisioning required for retirement benefits i.e. Gratuity, Pensions and Leave Encashment, was conducted through a certified actuary (LIC of India) during the financial year 2021-22. The estimated liability as on 31st March 2022 was amounting to Rs. 297.77 crore (Gratuity- Rs.22.58 crore, existing Pensions- Rs. 116.65 crore, Pension to existing employees - Rs.140.13 crore and Leave Encashment- Rs.18.41 crore). The liability pertaining to Delhi Centre as on 30-04-2020 has been provided in Annual Accounts for Rs.12.50 Crore (net amount). During 2021-22, the differential increment in actuarial valuation as on 31-03-2022 vis-à-vis 31-03-2021 was Rs.35.27 crores. Out of this. Rs.21.11 crores was charged to Grants-in-Aid (Salaries) as per available balance. Rs.14.16 crores needs to be further funded by MoRD. Hence, the net liability of Rs.249.99 crores + Rs.14.16 crores = Rs. 264.15 Crore is yet to be received from the Ministry; the same has been recognized as receivable under Balance Sheet – Sch.11 (A4) Current Assets and Advances.

- c. A reference is invited to GFRs 2017 Rule No. 230(12)(ii) which stipulates that "Grantee Institutions or Organisations should be encouraged to take advantage of the pension or gratuity schemes or Group Insurance Schemes or house buildings loans or vehicle loans schemes etc. available in the market for employees instead of undertaking liability on their own or Government account". As the Institute is mainly funded by Ministry of Rural Development, Govt. of India, for all its activities, the Ministry was requested to release grants separately for funding of the liability for retirement benefits.
- d. In Balance Sheet – Liabilities – Sch. 3 Earmarked Funds – Actuarial Provisions: (ii) Gratuity and (iii) Leave Encashment – The negative figures represents decrease in Provisions over 31-03-2021 vis-à-vis 31-03-2022 as per actuarial valuation as on 31-03-2022.
- e. In Balance Sheet – Liabilities – Sch. 2 : The opening balance of Depreciation Reserve / Sinking Fund is the accumulation of depreciation which was charged to the I&E account since F.Y.2010-11 to F.Y.2018-19. As per Notes on Accounts to Annual Accounts 2020-21, S.No.16(t) in 2020-21 an amount of Rs.6.49 crores was transferred to Depreciation Reserve / Sinking Fund during the year 2021-22. The additions to the reserve during the F.Y.2021-22 are as follows:

Particulars	Amount (Rs.)
Depreciation for the	
- F.Y.2019-20	3,16,59,317
- F.Y.2020-21	3,35,49,661
- F.Y.2021-22	3,13,95,043
Interest on Investment	72,91,717
Total	10,38,95,738

- f. Further, since NIRDPR is fully funded autonomous body under MoRD, the deficit of Rs. 52,11,66,421 towards the depreciation prior to F.Y. 2010-11 is shown as receivable from MoRD under the head Sch.2 Depreciation Reserve / Sinking Fund.
- g. Contingent Liabilities

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

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

- h. 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.
- i. The following ledger balances have been clubbed :

Sch.	Description	Amount (Rs.)
7.(L6)	LIABILITIES & PROVISIONS (Annual Accounts 2020-21)	
	Agriculture & Rural Dev Exhibition, Farah, Mathura	3,845
	SARAS AJEEVIKA 2019	3,568,306
	SARAS AJEEVIKA 2019 INDIA GATE	6,740,255
	SARAS- IITF 2019 (14802288-7628406) - Surajkund Mela	1,48,02,288
	Total Payable to MoRD (A)	2,51,14,694
11.(A4)	CURRENT ASSETS AND ADVANCES LOANS AND ADVANCES – STAFF	
	Delhi - Receivable From MoRD (Annual Accounts 2020-21)	1,31,42,616
	License fee on Janakpuri building - New Delhi (Annual Accounts 2021-22 – Income and Expenditure Account)	1,43,71,500*
	Total Receivable from MoRD (B)	2,75,14,116
	Net Receivable from MoRD (A – B = C)	23,99,422

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

- j. The amount mentioned in addition to Corpus Fund under Sch.3 is net of receipts to Corpus Fund (income on investments, IGR transfer) and amortization value of securities at the time maturity, bank charges and CFMC expenses.
- k. Under Income and Expenditure Account - Sch. 13 Grants/Subsidies (From MoRD), the grants received from MoRD under General is Rs.23,98,00,000/-. Out of this grant, Rs.17,93,01,651-00 was utilised towards revenue expenditure, Rs. 68,87,174-00 was utilised towards procurement of short term assets which are exhibited in Sch.8 Fixed Assets and unspent balance of grants of Rs.5,36,11,175-00 is exhibited as Current Liabilities under (L9) Interest & Unspent Balance of Grants in Aid – MoRD.
- l. Wherever feasible, Schedules/ledgers have been regrouped/rearranged. Previous year's figures have been regrouped accordingly, wherever necessary. Wherever feasible ledger code no. has been pre-fixed to the ledger name to enable easy identification. The figures are rounded to the nearest rupee.
- m. Schedules have been presented as per Form of Financial Statements for the Central Autonomous Bodies (Uniform Format for Autonomous Bodies), in Annual Accounts 2021-22.
- n. Income and Expenditure Account - Sch.12 to 19 under Income includes receipts relating to earlier period also.
- o. **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.
 - An extent of 5 Bighas, bearing Plot No.19 of Jawaharnagar, covered by Dag No.341 and 346 of Khanapara Village, Guwahati, Assam
 - An extent of 1 Bigha 1 Katha, covered by Dag No.346 (1223) of Khanapara Village, Guwahati, Assam.

- vii. An extent of 2 Bigha bearing Dag No.341 (kha), 346(kha), 348(kha) of Khanapara Village, Guwahati, Assam.
- viii. Plot No.14 Land measuring 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.
- ix. Plot Land measuring 1004 sq. metres with build-up area 1408 square meters at Plot No 58, Block D Institutional Area, Janakpuri, New Delhi -110046.
- x. Land measuring 6 acres 92 dec occupied by Consultancy-Cum-Guidance (CGC), Vaishali, Bihar. The title of the land is in the name of Governor of Bihar. CGC is entitled to use the same for its purpose.
- p. Receivables from third parties and assets pertaining to balances of projects/-programmes are subject to confirmation.
- q. Savings rate of interest for the year 2021-22 on balances of earmarked funds was credited to the project ledgers by debiting ledgers viz., Interest on SB Accounts; and Interest on Short and Long term Deposits out of total interest earned in General Account during the year.

Changes in Schedules to Income and Expenditure Account and Balance Sheet

- r. Wherever feasible, Schedules/ledgers have been regrouped / rearranged as of 31-03-2022. There is no re-grouping of amounts as of 31.03.2021 - the figures remain the same in the respective heads as per the previous year audited financials. The re-grouping is done as of 31.03.2022, in order to comply with Form of Financial Statements for the Central Autonomous Bodies (Uniform Format for Autonomous Bodies).

In Income & Expenditure Account:

- s. The surplus of the income & Expenditure account is removed from the Capital fund of Sch-1 and added to the Corpus fund in Sch-3, which is in conformity with Uniform Format of Accounts for Autonomous Bodies.
- t. The Management Contribution to PF is shown separately under 01.Salary of Institute - Sch.20 Establishment Expenses.
- u. Other Establishment Expenses under Establishment Expenditure was exhibited as 07. Establishment Expenditure in Income and Expenditure Account for 2020-21.

In Balance Sheet – Liabilities – Sch. 3 Earmarked Funds:

- v. The Capital Grant - Plan in the Sch -3 of Earmarked funds is removed and shown in the Sch-7 (L9) of Current Liabilities and Provisions, as it is anticipated to be spent within a year.
- w. The Sinking Fund and Sinking Fund (Receivable from MORD) are renamed as Depreciation Reserve / Sinking Fund and Depreciation Reserve / Sinking Fund (Receivable from MORD) respectively, to properly reflect the nature of the Fund. Earlier it used to be in Sch-3 Earmarked funds which is moved to Sch-2 - Reserves and Surplus, as every year depreciation charged in I&E is added back.
- x. Earlier "Specific Grants from Projects" which is shown under the Earmarked Fund of Sch-3 is exhibited under Sch.7 (L3) of Current liabilities and provisions, as projects are of short term nature.
- y. The Sch.7 (L9) is renamed as Interest & Unspent balance of grants - MoRD.



(SHASHI BHUSHAN)
FINANCIAL ADVISER

No.PDA(C)/CEA/NIRD&PR/SAR 2021-22 / 2022-23/180

Date:24.02.2023

सेवा में
सचिव,
भारत सरकार,
ग्रामीण मंत्रालय
महोदय,

विषय: Separate Audit Report on the accounts of National Institute of Rural Development & Panchayati Raj, Hyderabad, for the year 2021-22.

Separate Audit Report on the Accounts of National Institute of Rural Development & Panchayati Raj, Hyderabad, for the year 2021-22, Annexure thereof and one copy of the Annual Accounts for the year 2021-22, are forwarded herewith for placing before both the Houses of Parliament.

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

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

संल:यथोपरि

भवदीय,

Sd/-

Principal Director of Audit (Central)

No.PDA(C)/CEA/NIRD&PR/SAR 2021-22 / 2022-23/181

Date:24.02.2023

Copy to **Shri G. Narendra Kumar**, Director General, National Institute of Rural Development & Panchayati Raj, Hyderabad, along with one copy of Annual Accounts for the year 2021-22 (English version), with a request to furnish Hindi version of the approved Annual Accounts 2021-22 (2 sets), to this Office.

संल:यथोपरि

(Ch.V. Sai Prasad)

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

Separate Audit Report of The Comptroller and Auditor General of India on the accounts of National Institute of Rural Development and Panchayati Raj (NIRDPR), Hyderabad for the year ended 31st March 2022

We have audited the attached Balance Sheet of the National Institute of Rural Development and Panchayati Raj (NIRDPR), Hyderabad, as at 31 March 2022, Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under Section 20(1) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971. The audit has been entrusted for the period up to 2021-22. These financial statements include the accounts of Regional Centers at Guwahati and New Delhi. These financial statements are the responsibility of the Institute's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This Separate Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Reports/CAG's Audit Reports separately.
3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.
4. Based on our audit, we report that:
 - i. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - ii. The Balance Sheet, Income & Expenditure Account and Receipts & Payment Account dealt with by this report have been drawn up in the format approved by Government of India, Ministry of Finance.
 - iii. In our opinion, proper books of accounts and other relevant records have been maintained by the Institute as required under Finance 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. Reserves and Surplus - ₹99.58 crore

A.1.1 Depreciation Reserve / Sinking Fund - ₹37.07 crore and Depreciation Reserve/Sinking Fund - ₹56.42 crore (Receivable from Ministry of Rural Development-MoRD)

The Institute created Sinking Fund (2020-21) for the depreciation charged on assets acquired from F.Y 2011-12 onwards. All assets of the institute are funded by the GOI in the form of GIA. The depreciation on these assets was charged to the respective years Income and Expenditure Account before creation of this fund. Further, Form of Financial Statements for the Central Autonomous Bodies (Non-Profit Organisations and Similar Institutions) stipulated for charging of the depreciation to the Fixed Assets and accounting for the Net block of Assets in the Balance Sheet without resorting to Sinking Fund method of depreciation. However, in contravention to this method of stipulation, the Institute incorrectly adopted the policy of creation of Sinking Fund. This resulted in the following:

- Instead of reflecting net block of Assets of ₹ 33,16,40,432 (as per Schedule 8) in the Balance Sheet, the Institute had shown the net block of Assets at ₹77,97,44,451 which included accumulated depreciation amounting

to ₹44,81,04,019 as a pseudo/fictitious asset under fixed assets Schedule and created a Depreciation Reserve. This resulted in overstatement of Fixed asset as well as Reserves and surplus by ₹44.81 crore.

- Against closing balance of Sinking Fund as on 31.03.2022 of ₹99,57,75,187 an amount of ₹47,46,08,766 representing the non-cash expenditure (Depreciation) charged to grants of the institute over years was accounted as Sinking Fund and the balance amount of ₹52,11,66,421 was shown as receivables from MoRD. The unspent grants need to be refunded to the Ministry. The institute disclosed that the investments amounting to ₹41,00,00,000 as Sinking Fund Investment. Since the Gol approval for creation of the Sinking Fund was not there, and also the Gol had not provided funds for investing against Sinking Fund, such investments are irregular and needs to be refunded to the Gol. Thus, there is inadequate transparency in the accounts of the Institute as the liability which doesn't exist is being shown as a liability (Sinking Fund) and the organisation's existing liability (unspent grants) was diverted to various Fund accounts without refunding the same to the Ministry.

The following lapses were also noticed regarding creation of Sinking Fund:

- i. Approval of the Ministry for diverting the unspent Grants-in-aid to Sinking Fund and for accounting the balance as receivable for such fund was not obtained.
- ii. The Gol did not acknowledge that there is a liability on its part towards the Sinking Fund to the institute.
- iii. The amount of Sinking Fund was arrived at ₹99,57,75,187 by considering of accumulated depreciation since 1982 (as the Fixed Asset table of Annual Accounts exists since 1982 as ascertained from NIRD) instead of recasting the depreciation amount on existing Fixed Assets after physical valuation by the Committee constituted for the purpose, which is not in order.

A.1.2 Earmarked Funds-₹747.49 crore

A.1.2.1. As per Rule 229 (V) of GFR 2017, the Ministry or Department may consider creating a Corpus Fund for an Autonomous Body only with prior concurrence of Ministry of Finance if the corpus is created out of budgetary allocation. If the corpus is created out of internal accruals of the body, approval of the administrative Ministry must be obtained.

The Institute disclosed in Notes to Accounts that the surplus of the Income and Expenditure Account was removed from the Capital Fund of Schedule 1 and added to the Corpus Fund in Schedule 3. The surplus of the Income and Expenditure Accounts was out of Budgetary allocation as the Institute is fully funded autonomous body under Ministry of Rural Development as stated by the Institute in Notes to Accounts (Sl.No.f). As such, the balance as on 31.03.2022 against the Corpus Fund account of ₹377,11,58,426 needs to be refunded to MoRD or concurrence of the Ministry for creating Corpus Fund needs to be obtained.

A.1.3 Current Liabilities & Provisions-₹268.75 crore

A.1.3.1 As per Form of Financial Statements for the Central Autonomous Bodies (Non- Profit Organizations and similar Institutions), amounts received as Grants or Assistance, from Government, Government Agencies, Institutions, and other agencies and are subject to compliance by the entity, of certain stipulated terms and conditions or retained by the entity to be Utilized for Specific or Earmarked purposes are to be disclosed under Earmarked Funds. Details of additions and utilization of the funds (Capital/Revenue) need to be clearly indicated in the Schedules.

The Schools and Centres of the Institute undertake various Sponsored projects/Consultancy programmes. It was stated that Sponsored Projects are sponsored by the Central Government and all are projects except those undertaken out of funds of Grants-in-aid of MoRD given to NIRD as recurring grant. Consultancy programmes are being paid by other agencies such as NABARD, SIDBI, NASA, etc. Further, the Institute undertake 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, fees towards the cost of such programmes/projects and expenditure on such consultancy assignments was met out of the same. As such, the amounts received for execution of such projects need to be treated as Income of the Institute and the payments made as expenditure.

As per Annual Accounts of NIRDPR, approximately 200 projects (Sponsored and Consultancy) have been undertaken by the Institute. The institute received an amount of ₹29,14,79,279 from Gol during the current year for implementing different projects against which an expenditure of ₹45,31,52,105 was incurred. Since the organization does not make a

distinction between the Consultancy and Sponsored projects, and also did not make any disclosure in the Notes to Accounts, not taking the entire amounts in the Income and Expenditure Account, has the impact of understating the income, expenditure and overstating the surplus. This practice is also not in conformity with Form of Financial Statements for the Central Autonomous Bodies (Non-Profit Organizations and similar Institutions). The details of the projects undertaken out of funds of Grants-in-aid of MoRD given to NIRD as recurring grant, the projects undertaken for a specific purpose, Institutional charges levied by the Institute for various Sponsored /Consultancy projects and the policy of the Institute with regards to the assets created out of sponsored projects were not suitably disclosed in the Notes to Accounts/Significant Accounting Policies.

A.1.3.2 Specific Grants from Projects (L3)-₹149.30 crore

An amount of ₹ 648.31 crore was exhibited under Current Assets, Loans, Advances (Schedule-11) included expenditure of ₹3,94,03,140 incurred against the project S0520 "Creating 250 Model GP Clusters". Incorrect inclusion of expenditure under Current Assets Loans and Advances (Sch A4) resulted in overstatement of Current Assets Loans and Advances and understatement of project expenditure by ₹3,94,03,140.

A.1.3.3 Liabilities & Provisions – (L6)- ₹31.56 crore

1. An amount of ₹3,67,45,636 was exhibited under S2237-Un-classified RTGS Receipts on 31.3.2017 and the same as on 31.3.2022 was ₹4,75,63,131 which shows that the Institute had not reconciled the amounts pertaining to various projects. The Institute replied that efforts are being made in coordination with various Centre's of NIRD&PR and MoRD to trace sanction orders and issue the same to Accounts Section to credit the amounts to respective Sponsored Project Accounts. This indicates the lack of transparency in Annual Accounts and failure of Internal Control Mechanism as the funds received in 2017 were still pending adjustment. The same was also not suitably disclosed in Annual Accounts.
2. An amount of ₹74,36,065 was shown under Other Provisions (Salary & Admn.) as on 31.3.2021 pertaining to NIRD Delhi and the Institute had incurred an expenditure of ₹52,66,777 against the provision during the year 2021-22. However, the Institute carried forward the same amount of ₹74,36,065 as provision without adjusting the expenditure incurred. This resulted in non-accountal of expenditure with consequent understatement of Surplus and overstatement of Current Liabilities & Provisions by ₹52.67 lakh.

A.2 Assets-₹1201.60 crore

A.2.1 Fixed Assets-₹77.97 crore

A.2.1.1 This does not include value of electrical works amounting to ₹1,16,52,686¹ completed as per Form CPWA 65 of CPWD, New Delhi. This resulted in understatement of Fixed Assets and over statement of Current Assets, Loans and Advances by ₹1.17 crore.

A.2.2 Current Assets, Loans, Advances etc. - ₹648.32 crore

A.2.2.1 Though the sanction order for Grants in-aid -Salaries amounting to ₹20,50,00,000 pertaining to the year 2021-22 was received during the year, the amount was credited in SBI Account (No.38831858496) in the month of April 2022. Instead of accounting for the Grants-in-aid of ₹20,50,00,000 as receivable, the Institute incorrectly accounted for the same as Receipts under Receipts and Payments account. This resulted in overstatement of Receipts and understatement of Grants receivable.

A.2.2.2 The institute had disclosed an amount of ₹264,17,19,415 being the Actuarial Value for the retirement benefits of the Staff as receivable from the Gol without any assurance or order from the GOI that the same is payable by them. Since the Gol provides grants on an Annual Basis including for the pensionary benefits disclosing the amount as receivable without specific approval from the Gol is not correct.

¹ (i) Renovation and Repair work Janakpuri, New Delhi : ₹82,33,268; (ii) Additional Renovation work at CAPART: ₹18,15,332 and (iii) SITC of Audio System along with associated equipment in conference hall at CAPART Building, Janakpuri, New Delhi

A.2.2.3 The Investment Policy of the Institute was not disclosed in Significant Accounting Policies. Further, the Institute invested in Government Securities through Registered Primary dealers. The basis for accounting the Securities in Annual Accounts was also not suitably disclosed. Due to non-disclosure of Investment Policy, the Annual accounts lack transparency as detailed below:

- The Accrued interest on Govt. securities of ₹ 4,88,73,085 was not taken into account, resulting in understatement of fund account as well as Corpus fund investments to the extent of ₹4,88,73,085.

B.1 Income-₹138.33 crore

B.1.1 The surplus amount of ₹26,88,528² available under three closed "Consultancy Projects" pertaining to NERC, Guwahati was not accounted for as Income due to non- reconciliation with the NERC. This resulted in short-accountal of Income with consequent understatement of Corpus Fund and overstatement of Current Liabilities & Provisions by ₹26,88,528.

B.1.2 An amount of ₹12,10,45,549 has to be recovered towards Institutional Charges under S2528-AAP-TRNG- capacity Building-MGNREGA (Schedule 14-A) whereas ₹10,44,48,911 only was accounted for as income. This resulted in short-accountal of Income with consequent understatement of Corpus Fund and overstatement of Current Liabilities by ₹1,65,96,638.

B.1.3 An amount of ₹49,57,780 being the institutional charges relating to the project "Project for creating 250 model GP Clusters" was not treated as Income of the Institute. The omission resulted in short accountal of income with consequent understatement of Surplus (Corpus Fund) and overstatement of Current Liabilities and Provisions by ₹49,57,780.

B.2 Expenditure- ₹113.35 crore

B.2.1 An amount of ₹ 16.25 lakh given as advance to conduct various programmes was shown as expenditure under Schedule 21 –Training & Research (05.01 to 05.09). This resulted in overstatement of expenditure and understatement of Loans, Advance & Deposit by ₹ 16.25 lakh.

C. GENERAL

C.1 Action needs to be taken to account for the amounts kept under Suspense accounts as detailed below.

Description of Schedule	Group description	Amount kept in Suspense A/c
Specific Grants for Projects(L-3) SI.No112 P. 12 of A/Acs	S0117 S-UNDP Suspense	(-) 9,17,637
Consultancy Liabilities (L-5) SI.No.04	C0272 Honorarium Suspense	10,92,855
Liabilities & Provisions (L-6) SI.No.13 & SI.No.27	GST Suspense	1,47,51,556
	Delhi Branch Suspense	1,76,802
Current Assets & Advances(A-4) SI.No.1	RC NERC-Suspense	65,33,016

² (i) Evaluation Study of BRGF-Meghalaya-RC (₹37,487/-), (ii) Fish & Fig Farmers (Meghalaya)-RC (₹25,77,107/-) and (iii) Exposure visit by SIRI Rajasthan (₹73,934/-)

C.2 The Institute did not take action on the following comments included in the Separate Audit Report / Management Letter for the year 2019-20 and 2020-21 (Persistent Irregularity noted in Management Letter – Part-A of the Annexure):

- a) An amount of ₹0.21 crore wrongly exhibited in opening balance and in closing balance of DDU-GKY Project (Sl.No174 L-6), 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 ₹0.21 crore.
- b) Unutilized Grants of ₹41.46 crore as on 31 March 2021 was not reconciled.
- c) Details for closing balance (31.03.2021) amount of ₹5,01,514 in respect of Provident Fund Account shown under Sundry Creditors (since 31.3.2016) on the liabilities side of the Balance Sheet needs reconciliation.
- d) Subscription received from Staff and Pensioners to Medical Corpus Fund as on 31.03.2020 was shown as ₹33,46,200 whereas the actual subscription received was ₹44,74,000. This needs to be reconciled (2019-20)
- e) Though pointed out in previous Audits, the Institute did not segregate the grants credited to bank account, due to this, interest earned on Grants-in-aid could not be reconciled with the amounts indicated in the Ledger Account.

C.3 Indian Overseas Bank Account No. 149801000027111 relating to CAPART – CPF account with Bank Balance of ₹5,43,558.68 was not included in the Provident Fund Account. This needs to be reviewed and rectified.

C.4 An amount of ₹99,15,275 being the RC-NERC Suspense account under Current Assets & Advances included receipts and payments of Regional Centres which could not be posted since 2017-18 as the nature and effect of the transactions were not known for posting under relevant schedules of Annual Accounts.

C.5 The Institutional charges in respect of projects (i) S0221 Development of ERP for RSETIs under RUDSETI and (ii) S1916 Eval on UBA-MHRD-CPME. were not levied. The policy of the Institute with regard to charging and accounting of Institutional Charges for executing various projects under different Schemes was also not suitably disclosed in Annual Accounts.

D. Grants-in-aid: Out of Grants-in-aid of ₹105.48 crore (₹23.98 crore-General and ₹81.50 crore-Salaries) received during the year 2021-22, NIRD&PR utilized an amount of ₹100.12 crore leaving a balance of ₹5.36 crore unutilized as on 31 March 2022.

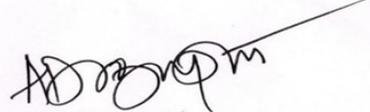
E. Management Letter

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

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

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

- a. In so far as it relates to the Balance Sheet, of the state of affairs of National Institute of Rural Development & Panchayati Raj (NIRD&PR), Hyderabad, as at 31 March 2022; and
- b. In so far as it relates to Income & Expenditure Account of the Surplus for the year ended on that date.



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

ANNEXURE

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 firm, M/s Srinivasa Rao & Co, for the year 2021-22.
2. **Adequacy of Internal Control System:** Internal Controls were inadequate for the following reasons:
 - i. Institute does not have investment policy other than corpus fund. Huge amount was parked in saving account without investing result in loss of interest.
 - ii. Significant amounts were shown under Suspense accounts.
 - iii. Significant amounts were shown under RTGS receipt which were unclassified.
 - iv. Most of the consultancy projects were closed and shown as liabilities.
 - v. Capital Grant (Plan) was kept in various Bank accounts. Separate Bank account was not maintained. As such, Interest earned on Grants-in-aid could not be verified.
 - vi. Inoperative Bank accounts were not closed. No transactions were recorded in thirteen (13) Saving Bank Accounts during the year 2021-22. Out of thirteen bank accounts, balance in ten bank accounts amounted to ₹1,03,86,031.
 - vii. Consolidated Fixed Asset register, Register of Sinking Fund were not maintained.
 - viii. Men-in-position of NIRD&PR is 285 out of Sanctioned staff of 640 (as on 31.3.2022) and it was ascertained that accounts section was having 3 accounts officer and 10 employees appointed on contract basis having experience of less than one year. Further, though main accounts were maintained in TALLY, the Institute is maintaining the data in multiple spreadsheets which are not being integrated properly as many projects were undertaken by the Institute which were handled independently by different officers and those transactions were not routed through the Tally package. Inadequate staff, inadequate accounting practice and non- integration of accounts lead to manual errors in maintenance of accounts.
3. **System of Physical verification of fixed assets:** Physical verification report of fixed assets in respect of RTP, AV Labs, Hostel and library Building to the end of March 2022 were furnished to Audit. Physical verification reports of other Schools and Sections were not furnished. Further, consolidated report on physical verification of fixed Assets as per items indicated in assets schedule mentioned in annual accounts was not furnished to Audit.
4. **System of Physical verification of Inventory:** Physical verification of Inventory was conducted for the year 2021-22.
5. **Regularity in payment of statutory dues:** The Institute is regular in payment of statutory dues.



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

Replies to Separate Audit Report of the C&AG on the accounts of the National Institute of Rural Development and Panchayati Raj, Hyderabad for the year ended 31 March 2022

Gist of Audit Para	Reply of the institute
<p>We have audited the attached Balance Sheet of the National Institute of Rural Development & Panchayati Raj (NIRDPR), Hyderabad, as of 31 March 2022, 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 and New Delhi. These financial statements are the responsibility of the Institute's Management. Our responsibility is to express an opinion on these financial statements based on our audit.</p>	<p align="center">No comments</p>
<p>2. This Separate Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Reports/-CAG's Audit Reports separately.</p>	<p align="center">No comments</p>
<p>3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.</p>	<p align="center">No comments</p>
<p>4. Based on our audit, we report that:</p>	
<p>i. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;</p>	<p align="center">No comments</p>
<p>ii. The Balance Sheet, Income & Expenditure Account and Receipts & Payment Account dealt with by this report have been drawn up in the format approved by Government of India, Ministry of Finance.</p>	<p align="center">No comments</p>
<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 align="center">No comments</p>
<p>iv. We further report that: Comments on Accounts : A Consolidated Balance Sheet</p>	

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A.1 Reserves and Surplus - ₹99.58 crore

A.1.1 Depreciation Reserve / Sinking Fund - ₹37.07 crore and Depreciation Reserve/Sinking Fund - ₹56.42 crore (Receivable from Ministry Of Rural Development- MoRD)

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Thus, there is inadequate transparency in the accounts of the Institute as the liability which doesn't exist is being shown as a liability (Sinking Fund) and the organization's existing liability (unspent grants) was diverted to various Fund accounts without refunding the same to the Ministry.

The following lapses were also noticed regarding creation of Sinking Fund:

- i. Approval of the Ministry of Finance for diverting the unspent Grants-in-aid to Sinking Fund and for accounting the balance as receivable for such fund was not obtained.
- ii. The Gol did not acknowledge that there is a liability on its part towards the Sinking Fund to the institute.
- iii. The amount of Sinking Fund was arrived at ₹99,57,75,187 by considering accumulated depreciation since 1982 (as the Fixed Asset table of Annual Accounts exists since 1982 as ascertained from NIRD) instead of recasting the depreciation amount on existing Fixed Assets after physical valuation by the Committee constituted for the purpose, which is not in order.

NIRDPR has been charging depreciation in Income and Expenditure Account as per Uniform Format of Accounts and the same was included in Utilisation Certificates furnished to Ministry for more than a decade. In 2019-20, the accumulated depreciation was transferred to Building Fund falling under the category of Earmarked Funds, so as to provide for infrastructure revival. In order to comply with accepted method of depreciations, these funds meant for asset renewal were bifurcated from the Building fund in FY 2020-21 and exhibited under Sch. 3 Earmarked Funds by creating a suspense and it was mentioned in the notes to accounts (Para-t) that this suspense will be cleared in FY 2021-2022. Subsequently, in FY 2021-2022 following the review of the matter amount in this suspense was exhibited under 'Reserves and Surpluses' head to reflect that these are reserves for renewal of depreciating assets. This led to consolidation of the depreciation reserve. This measure helped increase transparency in the books of accounts, by showing the disaggregated quantum of these separate accounts. As such no separate fund was created as Sinking/Depreciation fund.

This practice is as per Accounting Standard 6 & GFR and brought consistency between the accounts and past practice. The same practice is being followed in central autonomous organization like IIM Lucknow, Banaras Hindu University, etc., in the form of Depreciation (Sinking) fund, etc.

Under the instructions and Accounting Principles for compilation of accounts of Non Profit Organisations it has been mentioned in Para 7, that any amount retained by way of providing depreciation if in excess of amount which is considered reasonably necessary for the purpose, shall be treated as a reserve and not as a provision.

As mentioned in the notes to accounts for FY 2020-2021 (Para-t) the amount of Rs.35.15 Crores inadvertently transferred to the building fund was transferred to the depreciation suspense under earmarked funds which are liabilities and correspondingly the same amount was added to the fixed assets to balance the assets and liabilities.

While separately categorizing the accumulated depreciation reserve, amounts, a review by the accounts functionaries indicated that a further balance of Rs.56.42 crore needs to be provided to fully replenish depreciated assets, as is the more than decade old practice in NIRDPR.

Depreciation Reserve is thus not categorized as earmarked fund but included only in Reserves and Surplus, so as to correctly reflect the appropriate nature of this account. Hence, it is not correct to say that a separate fund has been created.

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	<p>Further,</p> <p>As per Byelaw 37 of NIRDPR Financial bye laws:</p> <p>The Auditors will then prepare an annual audit report on the accounts of the Institute including the audited accounts which will contain such comments, general or special, as they may consider necessary on the financial position of the institute and on the results of their audit. They shall then show their audited reports to DG of the institute for acceptance of the facts. Though it was pointed out to audit in terms of this Rule, that their information was factually incorrect, audit failed to correct this factually incorrect statement.</p> <p><i>As mentioned earlier accumulated depreciation amounts were placed in a suspense in FY 2020-2021 which were subsequently taken to 'Reserves and surpluses' in FY 2021-2022. Hence, no separate fund was created. Further Rule 4 (j) of the MoA of NIRDPR provides for the following:</i></p> <p>Create Reserve Fund, Sinking Fund, Insurance Fund, Technology Fund or any other special fund whether for depreciation, repairs improvement, extension or maintenance of any of the properties or rights of the Society and/or for recouping wasting assets and or for any other purposes for which the society deems it expedient or proper to create or maintain any such Fund/ Funds to carryout various activities of the Society Institution.</p> <p>Even though, the amount due was indicated in the accounts, grants were not adjusted towards this item.</p> <p>The depreciation reserve is meant to be a reserve to replenish depreciated assets and amounts were being accumulated for this purpose only from 2010-2011. However, most of NIRDPR assets were created much before this period. Hence, in alignment with the years old accepted practice of providing for a depreciation reserve, amount due was worked out to make a provision for full replenishment of assets created since 1982, without which the depreciation reserve will not serve its full purpose of replenishing depreciating assets.</p>
<p>A.1.2 Earmarked Funds-₹747.49crore</p> <p>A.1.2.1. As per Rule 229 (V) of GFR 2017, the Ministry or Department may consider creating a Corpus Fund for an Autonomous Body only with the prior concurrence of Ministry of Finance if the corpus is created out of budgetary allocation. If the corpus is created out of internal accruals of the body, approval of the administrative Ministry must be obtained.</p> <p>The Institute disclosed in Notes to Accounts that the surplus of the Income and Expenditure Account was removed from the Capital Fund of Schedule 1 and added to the Corpus Fund in Schedule 3. The surplus of the Income and Expenditure Accounts was out of Budgetary allocation as the Institute is a fully funded autonomous body under Ministry of Rural Development as stated by the Institute in Notes to Accounts (Sl.No.f).</p>	<p>As per GFR 2005 Rule 208. General Principles for setting up of Autonomous Organisations referred to under Rule 206 (a) : (iii) All autonomous organisations, new or already in existence should be encouraged to maximise generation of internal resources and eventually attain self sufficiency</p> <p>Corpus Fund was created by Executive Council (EC) headed by Union Minister for Rural Development in their 105th Meeting held on 02-08-2008; GFR 2005 encourages creation of Corpus Fund in autonomous organizations. Audit para is quoting GFR 2017 which was issued much later after the creation of Corpus fund i.e. 02.08.2008.</p>

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As such, the balance as on 31.03.2022 against the Corpus Fund account of ₹377,11,58,426 needs to be refunded to MoRD or concurrence of the Ministry for creating Corpus Fund needs to be obtained.

NIRDPR's Corpus Fund is made out of the **Internally Generated Revenue (IGR) of the Institute**. NIRDPR has diversified sources of income including income from projects of various organisations and from its training & research activities for students and organizations.

As NIRDPR has a Corpus Fund ever since 2008, unlike some other central autonomous bodies which only have a Capital Fund, the net of NIRDPR's internally generated resources were transferred to the Corpus Fund. This was done as a measure of greater transparency and simplification by not taking the circuitous route of transferring these resources to the Corpus Fund via the Capital Fund as was the practice in the previous years. Further this also helped secure the investment value of these resources through their prompt deployment.

Corpus Fund of NIRDPR has been audited by CAG for over twelve years now and no lacuna has been found in its constitution or management. During these audits over twelve years, there has not been any CAG Audit para that the Corpus fund is made up from Budgetary allocation. Merely because NIRDPR is a central autonomous institution, it cannot be said that the surplus of income and expenditure comes from budgetary sources, as NIRDPR has diversified source of income beyond budget allocation from the Ministry of Rural Development.

Corpus Fund was created by Executive Council (EC) headed by Union Minister for Rural Development in their 105th Meeting held on 02-08-2008; and investment of Corpus Fund were approved from time to time by EC, comprising of Secretary and Senior MoRD officials.

The Corpus Fund Management Committee (CFMC) was constituted with the approval of EC headed by the Minister of RD, and Two members of the CFMC are nominated by the Ministry for effective monitoring and investment of amounts lying in the Corpus Fund.

All decisions of the CFMC and investments are ratified by the Executive Council headed earlier by the Hon'ble Union Minister for Rural Development and now by the Secretary, MoRD. Representatives of the Internal Finance Division of the Ministry and other senior officers of the ministry are also members of the Executive Council.

The Ratan Watal Committee of the Ministry of Finance while suggesting that institute may be converted into a Centre of Excellence noted that NIRD has a Corpus Fund to achieve long term financial sustainability. The committee's recommendations have been accepted by the Ministry of Finance and are under implementation.

Hence, the creation and management of Corpus Fund had been done in a transparent and well accounted manner from internally generated sources.

A.1.3. Current Liabilities & Provisions- ₹268.75 crore

A.1.3.1 As per Form of Financial Statements for the Central Autonomous Bodies (Non-Profit Organizations and similar Institutions), amounts received as Grants or Assistance, from Government, Government Agencies, Institutions, and other agencies and are subject to compliance by the entity, of certain stipulated terms and conditions or retained by the entity to be Utilized for Specific or Earmarked purposes are to be disclosed under Earmarked Funds.

Grants and specific funds are separately accounted for. Grants-in-Aid are received under Salary and General Heads and accordingly, they are accounted for in Income and Expenditure Account. Releases of grants on yearly basis take into consideration opening balances in these heads and further release of grants are done after appropriate consideration of the balances and requirement of the funds taking into consideration expenditure patterns under these heads during the year.

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Details of additions and utilization of the funds (Capital/Revenue) need to be clearly indicated in the Schedules.

The Schools and Centres of the Institute undertake various Sponsored projects/ Consultancy programmes. It was stated that Sponsored Projects are sponsored by the Central Government and all are projects except those undertaken out of funds of Grants-in-aid of MoRD given to NIRD as recurring grant. Consultancy programmes are being paid by other agencies such as NABARD, SIDBI, NASA, etc. Further, the Institute undertake 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, fees towards the cost of such programmes/ projects and expenditure on such consultancy assignments was met out of the same. As such, the amounts received for the execution of such projects need to be treated as Income of the Institute and the payments made as expenditure.

As per Annual Accounts of NIRDPR, approximately 200 projects (Sponsored and Consultancy) have been undertaken by the Institute. The institute received an amount of ₹29,14,79,279 from Gol during the current year for implementing different projects against which an expenditure of ₹45,31,52,105 was incurred. Since the organization does not make a distinction between the Consultancy and Sponsored projects, and also did not make any disclosure in the Notes to Accounts, not taking the entire amounts in the Income and Expenditure Account, has the impact of understating the income, expenditure and overstating the surplus. This practice is also not in conformity with Form of Financial Statements for the Central Autonomous Bodies (Non-Profit Organizations and similar Institutions). The details of the projects undertaken out of funds of Grants-in-aid of MoRD given to NIRD as recurring grant, the projects undertaken for a specific purpose, Institutional charges levied by the Institute for various Sponsored / Consultancy projects and the policy of the Institute with regard to the assets created out of sponsored projects were not suitably disclosed in the Notes to Accounts/Significant Accounting Policies.

In Uniform format of Accounts for Non-Profit organisation, there is no provision in the Income and Expenditure statement for Project based expenditures. However such provision for project based expenditure exists in the Receipts & Payments schedule of the Uniform format of accounts. Accordingly receipts and payments for the sponsored projects has been recorded in the Receipts & Payments Schedule and net thereof has been exhibited in the Income & Expenditure statement.

This categorisation of salary and general heads of accounts for grants is in conformity with the uniform format of accounts and is usually followed by Central autonomous bodies.

It is stated that:

- A. Funds received against each Sponsored Project and payments made against such project are booked to receipts and payments account as is the standard accounting practice laid down in the Indian accounting standards.
- B. As is well-known income is the residual of receipts and payments ie. $\text{Income} = \text{Receipts} - \text{Payments}$. In Sponsored Projects, after receipt of funds, the same is credited to specific Tally Ledger and all payments are debited to that Ledger. After completion of the project, the net of receipts and payments made is taken as Income and recorded in the Income and Expenditure statement. This is in conformity with the uniform format of accounts and NIRDPR has exhibited in the accounts under the Head User charges/sponsored project receipts in the Income and Expenditure statement.
- C. The NIRDPR was having 121 no of sponsored projects at beginning of the year and 130 no of the projects at the close of the financial year 2021-22. 13 new projects were taken up during the financial year.
- D. While the receipts indicated by CAG are new receipts during the year, higher expenditure indicated, is both against new receipts and existing funds of continuing projects.
- E. NIRDPR incurs expenditure on continuing basis out of funds received in each project account till completion of the project. On confirmation of the project completion by the concerned center head along with requisite documents, any surplus remaining under the project head is considered as surplus from the project and transferred to income and expenditure statement as income from the project. This practice is as per the accounting principle that $\text{Income} = \text{Receipts} - \text{Payments}$. Such a practice is in conformity with Indian accounting standards and uniform format of accounts.
- F. Hence, there is no overstatement of surplus from projects. As indicated in the audit para, surplus is to be computed as net of income and expenditure, which are mentioned to be understated. In this scenario of understated income and expenditure mentioned in the SAR, an over statement of surplus cannot logically be expected.
- G. In case of continuing projects, the receipts and payments are credited /debited to respective ledgers and net amount of each ledger are reflected either as Liability (in case of net credit balance of each ledger) or Asset (in case of net debit balance of each ledger) as on the date of balance sheet and has been correctly reflected to show a true and fair view of the books of accounts.

The Annual Accounts of the institute have to be read along with Annual Report of the Institute which contains details of the projects taken up from Grant in aid and from sponsoring sources.

The accounting practice on assets created out of sponsored projects has been disclosed in notes to accounts for 2022-23.

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<p>A.1.3.2 Specific Grants from Projects (L3)-₹149.30 crore.</p> <p>An amount of ₹ 648.31 crore was exhibited under Current Assets, Loans, Advances (Schedule-11) included expenditure of ₹3,94,03,140 incurred against the project S-0520 "Creating 250 Model GP Clusters". Incorrect inclusion of expenditure under Current Assets Loans and Advances (Sch A4) resulted in overstatement of Current Assets Loans and Advances by ₹3,94,03,140.</p>	<p>For ease of transactions, certain expenditures are made from NIRDPR General Account. There is a separate bank account for 'PFMS3617 S0520 250 Model GP Clusters' and a separate Tally group for the aforesaid project is operated.</p> <p>On the date of finalization of Annual Accounts 2021-22, amounts accumulated in specific ledgers under Sch. A4 General A/c and Project Transit A/Cs could not be recouped from respective sponsored project separate bank account to NIRDPR General Account. Hence, it was shown as internal receivable in the A4 General A/c and Project Transit A/Cs</p> <p>The matter has been reviewed and instructions have been issued to book the expenditure to the concerned project account as and when it occurs.</p> <p>This expenditure of Rs 3,94,03,140 has now been recouped from the project account to the NIRDPR General Account.</p>
<p>A.1.3.3 Liabilities & Provisions – (L6)- ₹31.56 crore</p> <p>1. An amount of ₹3,67,45,636 was exhibited under S2237-Un-classified RTGS Receipts on 31.3.2017 and the same as on 31.3.2022 was ₹.4,75,63,131 which shows that the Institute had not reconciled the amounts pertaining to various projects. The Institute replied that efforts are being made in coordination with various Centre's of NIRD&PR and MoRD to trace sanction orders and issue the same to Accounts Section to credit the amounts to respective Sponsored Project Accounts. This indicates the lack of transparency in Annual Accounts and failure of Internal Control Mechanism as the funds received in 2017 were still pending adjustment. The same was also not suitably disclosed in Annual Accounts.</p>	<p>Wherever proper details are not available due to inadequate information in the instruments in electronic transfer of funds, such receipts are taken to S2237 Unclassified Receipts. As and when the details are traced, the same is transferred to the respective Head of Account.</p> <p>Monitoring of such funds is done regularly as a routine process of monitoring and classifying the receipts.</p> <p>It is pertinent to submit that due to rigorous monitoring of credits in Bank accounts of NIRDPR, during 2022-23 Rs.59,44,18,182 was credited to respective ledgers. Further, the unclassified RTGS Receipts as on 31-03-2022 was Rs. 47563131/-, and as on 31-03-2023 is Rs.37700525/-. Hence, amounts which were identified and credited to respective ledger during 2022-23 is Rs.98,62,606/-.</p>
<p>2. An amount of ₹.74,36,065 was shown under Other Provisions (Salary & Admn.) as on 31.3.2021 pertaining to NIRD Delhi and the Institute had incurred an expenditure of ₹.52,66,777 against the provision during the year 2021-22. However, the Institute carried forward the same amount of ₹.74,36,065 as provision without adjusting the expenditure incurred. This resulted in non-accountal of expenditure with consequent understatement of Surplus and overstatement of Current Liabilities & Provisions by ₹52.67 lakh.</p>	<p>Audit observation is noted. Suitable necessary action will be taken while preparing the accounts for FY 2023-24.</p>
<p>A.2.1. Fixed Assets-₹77.97 crore</p> <p>A.2.1.1 This does not include the value of electrical works amounting to ₹1,16,52,686¹ completed as per Form CPWA 65 of CPWD, New Delhi. This resulted in understatement of Fixed Assets and overstatement of Current Assets, Loans and Advances by ₹1.17 crore.</p>	<p>The deposits were made by erstwhile CAPART to CPWD for major renovation of CAPART's Janakpuri Building.</p> <p>Form CPWA 65 as on 31-03-2023 was obtained. Necessary entries towards utilisation of deposit, refund of balance by CPWD, capitalisation of asset and depreciation have been passed in Annual Accounts 2022-23.</p>

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¹(i) Renovation and Repair work Janakpuri, New Delhi : ₹82,33,268; (ii) Additional Renovation work at CAPART: ₹18,15,332 and (iii) SITC of Audio System along with associated equipment in conference hall at CAPART Building, Janakpuri, New Delhi

<p>A.2.2 Current Assets, Loans, Advances, etc. - ₹.648.32 crore</p> <p>A.2.2.1 Though the sanction order for Grants in-aid -Salaries amounting to ₹20,50,00,000 pertaining to the year 2021-22 was received during the year, the amount was credited in SBI Account (No.38831858496) in the month of April 2022. Instead of accounting for the Grants-in-aid of ₹20,50,00,000 as receivable, the Institute incorrectly accounted for the same as Receipts under the Receipts and Payments account. This resulted in overstatement of Receipts and understatement of Grants receivable.</p>	<p>Audit observation is noted.</p> <p>The sanction order for grants of Rs.20.50 crores under Salaries was issued vide No.K-15018/01/2021-Trg dated 30-03-2022. The same was considered as Cheque received and reflected in the Bank Reconciliation Statement.</p>
<p>A.2.2.2 The institute had disclosed an amount of Rs.264,17,19,415 being the Actuarial Value for the benefit of the staff receivable from the GOI without any assurance or order from the GOI that the same is payable by them. Since the GOI provides grants on an Annual Basis including for the pensionary benefits disclosing the amount as receivable without specific approval from the GOI is not correct.</p>	<p>To comply with the persistent observations in SAR since 2014-15, the actuarial valuation was got done through Actuaries from FY 2017-18 onwards. Pension Scheme to staff of NIRDPR was approved by 38th General Council held on 22-03-1986, under the Chairmanship of Union Minister for Agriculture. The MoRD approved NIRDPR's pension scheme vide letter no 0.12013/4/84 Trg dated 17-01-1985 which lead to creation of pension liability of NIRDPR and the consequential actuarial valuation thereof. Since funds are not available with NIRDPR for meeting the Pension/retirement liability as per Actuarial valuation, the same are shown as receivable from MoRD.</p> <p>Also NIRDPR received an amount of Rs.12.62 crores, as retirement benefits actuarial valuation from CAPART upon its merger with NIRDPR. In order to have consistent accounting treatment to effectively deal with these funds the actuarial valuation system was introduced in NIRDPR also.</p>
<p>A. 2.2.3 The Investment Policy of the Institute was not disclosed in Significant Accounting Policies. Further, the Institute invested in Government Securities through Registered Primary dealers. The basis for accounting the Securities in Annual Accounts was also not suitably disclosed. Due to non-disclosure of Investment Policy, the Annual accounts lack transparency as detailed below:</p> <ul style="list-style-type: none"> The Accrued interest on Govt. securities of ₹ 4,88,73,085 was not taken into account, resulting in understatement of fund account as well as Corpus fund investments to the extent of ₹4,88,73,085. 	<p>Audit observation is noted.</p> <p>Annually two half-yearly interest coupons on Govt. securities were considered on receipt basis over the years. Following the same practice to maintain consistency, the same was reflected in the books of accounts on its actual receipt for the full year.</p>
<p>B.1. Income- ₹ 138.33 crore</p> <p>B.1.1 The surplus amount of ₹26,88,528² available under three closed "Consultancy Projects" pertaining to NERC, Guwahati was not accounted for as Income due to non-reconciliation with the NERC. This resulted in short-accountal of Income with consequent understatement of Corpus Fund and overstatement of Current Liabilities & Provisions by ₹26,88,528.</p>	<p>Audit observation is noted. Suitable necessary action will be taken while preparing the accounts for 2023-24.</p>
<p>B.1.2 An amount of ₹12,10,45,549 has to be recovered towards Institutional Charges under S2528-AAP-TRNG-capacity Building- MGNREGA (Schedule 14-A) whereas ₹10,44,48,911 only was accounted for as income. This resulted in short-accountal of Income with consequent understatement of Corpus Fund and overstatement of Current Liabilities by ₹1,65,96,638/-</p>	<p>Audit observation is noted. MGNREGA Ledgers will be reviewed and Suitable necessary action will be taken while preparing the accounts for 2023-24</p>

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²(i) Evaluation Study of BRGF-Meghalaya-RC (₹37,487/-), (ii) Fish & Fig Farmers (Meghalaya)-RC (₹25,77,107/-) and (iii) Exposure visit by SIRD Rajasthan (₹73,934/-)

<p>B.1.3 An amount of ₹49,57,780 being the institutional charges relating to the project "Project for creating 250 model GP Clusters" was not treated as Income of the Institute. The omission resulted in short accountal of income with consequent understatement of Surplus (Corpus Fund) and overstatement of Current Liabilities and Provisions by ₹49,57,780.</p>	<p>Audit observation is noted. Suitable necessary action will be taken while preparing the accounts for 2023-24.</p>																	
<p>B.2.1 An amount of ₹ 16.25 lakh given as advance to conduct various programmes was shown as expenditure under Schedule 21 –Training & Research (05.01 to 05.09). This resulted in overstatement of expenditure and understatement of Loans, Advance & Deposit by ₹ 16.25 lakh.</p>	<p>Up to FY 2021-22, payments and advances were booked to head of expenditure and consequent adjustment transactions were also booked to head of expenditure. Hence, the ledger balance is the expenditure for the period. Rs.16.25 lakhs has been booked as expenditure and consequent adjustment transactions were also booked to head of expenditure. There is no advances outstanding in respect to Rs.16.25 lakhs advances in Annual Accounts 2021-22 and hence, there is no action to be taken.</p>																	
<p>C. GENERAL</p> <p>C.1 Action needs to be taken to account for the amounts kept under Suspense accounts as detailed below.</p> <table border="1" data-bbox="108 808 815 1155"> <thead> <tr> <th>Description of Schedule</th> <th>Group description</th> <th>Amount kept in Suspense A/c</th> </tr> </thead> <tbody> <tr> <td>Specific Grants for Projects (L-3) Sl.No112 P. 12 of A/Acs</td> <td>S0117 S-UNDP Suspense</td> <td>(-) 9,17,637</td> </tr> <tr> <td>Consultancy Liabilities (L-5) Sl. No.04</td> <td>C0272 Honorarium Suspense</td> <td>10,92,855</td> </tr> <tr> <td rowspan="2">Liabilities & Provisions (L-6) Sl.No.13 & Sl.No.27</td> <td>GST Suspense</td> <td>1,47,51,556</td> </tr> <tr> <td>Delhi Branch Suspense</td> <td>1,76,802</td> </tr> <tr> <td>Current Assets & Advances (A-4) Sl.No.1</td> <td>RC NERC-Suspense</td> <td>65,33,016</td> </tr> </tbody> </table>	Description of Schedule	Group description	Amount kept in Suspense A/c	Specific Grants for Projects (L-3) Sl.No112 P. 12 of A/Acs	S0117 S-UNDP Suspense	(-) 9,17,637	Consultancy Liabilities (L-5) Sl. No.04	C0272 Honorarium Suspense	10,92,855	Liabilities & Provisions (L-6) Sl.No.13 & Sl.No.27	GST Suspense	1,47,51,556	Delhi Branch Suspense	1,76,802	Current Assets & Advances (A-4) Sl.No.1	RC NERC-Suspense	65,33,016	<p>Audit observation is noted. Suitable necessary action is being taken to appropriately account for the accounts stated.</p>
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<p>C.2 The Institute did not take action on the following comments included in the Separate Audit Report / Management Letter for the year 2019-20 and 2020-21 (Persistent Irregularity noted in Management Letter – Part-A of the Annexure):</p> <p>(a) An amount of ₹0.21 crore wrongly exhibited in the opening balance and closing balance of DDU-GKY Project (Sl.No174 L-6), under Schedule 3-Earmarked Funds (viii)-Specific Grants for Projects. This resulted in overstatement of Earmarked Fund and understate-ment of Current Assets to the extent of ₹0.21 crore.</p>	<p>Audit observation is noted. Suitable necessary action is being taken while compiling accounts for 2023-24.</p>																	
<p>(b) Unutilized Grants of ₹41.46 crore as on 31 March 2021 were not reconciled.</p>	<p>As mentioned in reply to SAR 2020-21 the unspent balance of grants as on 31.03.2020 carried over to 2021-21 is Rs. 41.61 lakhs only. It is stated that the total grants-in-aid received for Financial Year 2020-21 is fully utilized and Balance as on 31-03-2021 is "NIL" as per UC dated: 15-12-2022.</p>																	
<p>(c) Details for closing balance (31.03.2021) amount of ₹5,01,514 in respect of Provident Fund Account shown under Sundry Creditors (since 31.3.2016) on the liabilities side of the Balance Sheet needs reconciliation.</p>	<p>The item has been settled in Provident Fund Annual Accounts 2022-23.</p>																	
<p>(d) Subscription received from Staff and Pensioners to Medical Corpus Fund as on 31.03.2020 was shown as ₹33,46,200 whereas the actual subscription received was ₹44,74,000. This needs to be reconciled (2019-20).</p>	<p>Audit observation is noted. Suitable necessary action will be taken while preparing the accounts for 2023-24.</p>																	

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<p>(e) Though pointed out in previous Audits, the Institute did not segregate the grants credited to bank account, due to this, interest earned on Grants-in-aid could not be reconciled with the amounts indicated in the Ledger Account.</p>	<p>A separate dedicated bank account no. 38831858496 held with SBI is operated only for Grants in Aid and the entire interest credited by the Bank during 2020-21 and 2021-22 has been remitted to Consolidated Fund of India (CFI) through Bharat Kosh portal.</p> <p>Thus the Grants in Aid have been segregated to a separate bank account and they have been reconciled with the ledger account.</p>
<p>C.3 Indian Overseas Bank Account No. 149801000027111 relating to CAPART – CPF account with a Bank Balance of ₹5,43,558.68 was not included in the Provident Fund Account. This needs to be reviewed and rectified.</p>	<p>The bank account has been included in Provident Fund Annual Accounts 2022-23.</p>
<p>C.4 An amount of ₹.99,15,275 being the RC-NERC Suspense account under Current Assets & Advances included receipts and payments of Regional Centres which could not be posted since 2017-18 as the nature and effect of the transactions were not known for posting under relevant schedules of Annual Accounts.</p>	<p>Audit observation is noted. Suitable necessary action will be taken while preparing the accounts for 2023-24.</p>
<p>C. 5 The institutional charges in respect of projects (i) S0221 Development of ERP for RSETIs under RUDSETI (ii) S1916 Eval on UBA –MHRD-CPME. Were not levied. The policy of the institute with regard to charging and accounting of institutional charges for executing various projects under different schemes was also not suitably disclosed in Annual Accounts.</p>	<p>Audit observation is noted. Suitable necessary action has been taken and the same will be reflected while preparing the accounts for 2023-24.</p>
<p>D. Grants-in-aid: Out of grants in aid of ₹105.54 crore (₹23.98 crore-General and ₹81.50 crore-Salaries) during the year 2021-22, NIRD&PR utilized an amount of ₹100.12 crore leaving a balance of ₹5.36 crore unutilized as on 31 March 2022.</p>	<p>No comments</p>
<p>E. 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 (NIRDPR), through a Management letter issued separately for remedial/corrective action.</p>	<p>The Management letter has been noted and suitable necessary action have been initiated</p>
<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 (NIRDPR), Hyderabad, as of 31 March 2022; 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 Para	Reply of NIRDPR
<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 firm, M/s Srinivasa Rao & Co, for the year 2021-22.</p>	<p>Internal Audit Wing was created in NIRDPR in July, 2021 with two Retired employees from AGs office.</p> <p>In addition, Internal Audit of accounts of the Institute was conducted by a Chartered Accountant firm, M/s B Srinivasa Rao & Co, for the year 2021-22.</p>
<p>2. Adequacy of Internal Control System: Internal Controls were inadequate for the following reasons:</p>	
<p>i. Institute does not have an investment policy other than corpus fund. Huge amount was parked in saving accounts without investing resulting in loss of interest.</p>	<p>During the last quarter of the year Investment Advisory Committee (IAC) was constituted by the EC for investing the funds other than Corpus Fund. It was decided by the EC that the IAC will follow the corpus Fund policy for long term investments.</p> <p>Suitable explanations have been called from the concerned in this regard for keeping amount in savings account instead of FDs. It emerged from the explanations that:</p> <p>Bankers were giving competing and conflicting offers, due to which the investment was delayed and subsequently awaited constitution of Investment Advisory Committee for better investment prospects. However, after formulation of the investment advisory committee, its sub-committee invested these amounts at 7.4% per annum Return Over Investment. Loss of interest if any is notional for funds received.</p>
<p>ii. Significant amounts were shown under Suspense accounts.</p>	<p>The nomenclature 'Suspense' is used for some ledgers other than Grants Income/Expenditure. These ledgers are operational. Necessary action has been taken for review of these accounts.</p>
<p>iii. Significant amounts were shown under RTGS receipt which were unclassified.</p>	<p>Wherever proper details are not available due to inadequate information in the instruments in electronic transfer of funds. Such receipts are taken to S2237 Unclassified Receipts. As and when the details are traced, the same is transferred to the respective Head of Account.</p> <p>Monitoring of such funds is done regularly as a routine process of monitoring and classifying the receipts.</p> <p>It is pertinent to submit that due to rigorous monitoring of credits in Bank accounts of NIRDPR, during 2022-23 Rs.59,44,18,182 was credited to respective ledgers. Further, the unclassified RTGS Receipts as on 31-03-2022 was Rs. 47563131/-, and as on 31-03-2023 is Rs.37700525/-. Hence, amounts which were identified and credited to respective ledger during 2022-23 is Rs.98,62,606/-.</p>
<p>iv. Most of the consultancy projects were closed and shown as liabilities.</p>	<p>Audit observation is noted. Review of closed projects ledgers is an ongoing process. The ledgers will be reviewed and suitable necessary action will be taken while preparing the accounts for 2023-24.</p>
<p>v. Capital Grant (Plan) was kept in various Bank accounts. Separate Bank account was not maintained. As such, Interest earned on Grants-in-aid could not be verified.</p>	<p>Capital Grant (Plan) was available in UBI SB account No. 125510100109566. Interest earned on the accounts is available in Bank Statements and Ledgers of NIRDPR.</p>

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Gist of Para	Reply of NIRDPR
<p>vi. Inoperative Bank accounts were not closed. No transactions were recorded in thirteen (13) Saving Bank Accounts during the year 2021-22. Out of thirteen bank accounts, the balance in ten bank accounts amounted to ₹1,03,86,031.</p>	<p>Bank accounts have been reviewed and certain inoperative bank accounts have been closed.</p>
<p>vii. Consolidated Fixed Asset register and Register of Sinking Fund were not maintained.</p>	<p>Audit observation is noted. However, it is submitted that Fixed Assets Registers are maintained by the Maintenance Section for Engineering, DSR by Purchase Section.</p> <p>As mentioned earlier no separate Sinking Fund account has been constituted. Depreciation reserve amounts have been included under Reserves & Surplus.</p>
<p>viii. Men-in-position of NIRDPR is 285 out of Sanctioned staff of 640 (as on 31.3.2022) and it was ascertained that accounts section was having 3 accounts officers and 10 employees appointed on contract basis having experience of less than one year. Further, though main accounts were maintained in TALLY, the Institute is maintaining the data in multiple spreadsheets which are not being integrated properly as many projects were undertaken by the Institute which were handled independently by different officers and those transactions were not routed through the Tally package. Inadequate staff, inadequate accounting practice and non-integration of accounts lead to manual errors in the maintenance of accounts.</p>	<p>Revised recruitment rules for certain positions have been notified.</p> <p>For some others positions recruitment rules are under approval by the EC. Recruitments against the sanctioned strength has been initiated. Continuous efforts are made to improve the functioning and controls.</p> <p>All the transactions of NIRDPR including project transactions are entered in the Tally package. Only supporting calculations are made in spread-sheets for ease of operation and functionalities, and clear understanding. After passing necessary entries and journals in Tally accounting package, Annual Accounts are compiled in Excel spread-sheets in the prescribed formats from Trial Balance. Ledger and reports are generated from Tally Accounting package and produced to the Audit team.</p> <p>Efforts are being taken to integrate the accounts.</p>
<p>3. System of Physical Verification of fixed assets: Physical verification report of fixed assets in respect of RTP, AV Labs, Hostel and library Building to the end of March 2022 were furnished to Audit. Physical verification reports of other Schools and Sections were not furnished. Further, a consolidated report on physical verification of fixed Assets as per items indicated in the assets schedule mentioned in annual accounts was not furnished to Audit.</p>	<p>Physical verification report (PVR) of fixed assets in r/o of Furniture and Fixtures for NIRDPR were submitted to Audit Party which includes Schools and Sections.</p> <p>Internal audit has also been requested to verify the physical verification of assets by the concerned Centre and Section heads.</p>
<p>4. System of Physical Verification of Inventory: Physical verification of Inventory was conducted for the year 2021-22.</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>



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