



Annual Accounts

2019 - 2020



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

Annual Accounts 2019 – 2020



**NATIONAL INSTITUTE OF RURAL DEVELOPMENT &
PANCHAYATI RAJ**

Rajendranagar, Hyderabad – 500 030

CONTENTS

SL. NO.	NAME OF THE ACCOUNT	PAGE Nos.	
		FROM	TO
1.	NIRD & PR Account	1	24
2.	Benevolent Fund Account	25	27
3.	Provident Fund Account	28	30
4.	NIRD &PR Medical Corpus Fund Account	31	33
5.	Accounting Policies and Notes on Accounts	34	36
6.	Separate Audit Report of the CAG of India on the Accounts of NIRDPR, Hyderabad for the year ended 31 March 2020	37	40
7.	Replies to Separate Audit Report	41	47

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ
Receipts and Payments account for the year ended 31 March 2020

RECEIPTS	Current Year 2019-20	Previous Year 2018-19	PAYMENTS	Current Year 2019-20	Previous Year 2018-19
Opening Bank/Cash Balance	1,664,841,300	1,835,420,447	Sch.1 Capital Account		
			Capital Grant	305,330,378	100,182,398
Sch.2 Reserves and Surplus	-	-	Sch.2 Reserves and Surplus	-	-
Sch.3 Earmarked Funds			Sch.3 Earmarked Funds		
Building Fund	12,698,261	10,591,059	Building Fund	9,891	-
Corpus Fund	544,804,283	263,420,556	Corpus Fund	45,330,721	32,455
Development Fund	7,092,258	11,627,307	Development Fund	30	-
Specific Grants for Projects	1,062,935,722	890,527,404	Specific Grants for Projects	726,390,825	856,569,545
Grants-in-Aid Received from MoRD	804,240,000	721,724,600	Capital Grant - Plan	181,381	106,119,929
Sch.4 Current Liabilities & Provisions			Sch.4 Current Liabilities & Provisions		
TA Recovery	979,170	-	TA Recovery	-	-
Consultancy Projects - NIRD	-	9	Consultancy Projects - NIRD	-	-
Consultancy Projects - NERC	40,889,106	5,671,636	Consultancy Projects - NERC	17,746,579	7,140,245
Consultancy Liabilities	1,966,336	3,465,112	Consultancy Liabilities	451,757	2,428,396
Liabilities & Provisions	63,578,590	67,337,264	Liabilities & Provisions	142,912,182	125,897,244
Transit Accounts	112,284,808	100,234,374	Transit Accounts	120,512,099	94,406,801
Transfer Accounts	301,036,259	174,648,923	Transfer Accounts	448,144,046	199,490,381
Consultancy - Interest	-	-	Consultancy - Interest	-	-
Sch.5 Fixed Assets			Sch.5 Fixed Assets		
P0014 P-Building & Other Construction Work	83,517	36,942	P0014 P-Building & Other Construction Work	11,687,070	10,006,387

RECEIPTS	Current Year 2019-20	Previous Year 2018-19	PAYMENTS	Current Year 2019-20	Previous Year 2018-19
P0014 P-Building & Other Construction Work - NERC		-	P0014 P-Building & Other Construction Work - NERC	-	1,676,799
P0019 P-Other Charges Non Recurring	120,872	1,137,077	P0019 P-Other Charges Non Recurring	16,208,710	10,239,971
P0019 P-Other Charges Non-Recurring - NERC	-	-	P0019 P-Other Charges Non-Recurring - NERC	843,785	672,796
P0021 Library Non Recurring	-	1,690	P0021 Library Non Recurring	498,685	860,532
			P0021 P-Library Non Recurring - NERC	-	135,958
			RTP Assets	-	1,885,012
			Work In Progress - Buildings	-	-
			Vehicles	-	-
			General WIP	-	1,098,294
Sch.6 Investments			Sch.6 Investments		
Investment in FD Consultancy	10,412,000	9,000,000	Investment in FD Consultancy	11,160,000	10,412,000
Investment in FD's General Accounts	1,453,858,442	1,544,640,217	Investment in FD's General Accounts	1,510,215,061	1,700,845,452
Investment - From Earmarked Fund	1,654,905,590	1,975,834,804	Investment - From Earmarked Fund	2,579,762,816	2,355,103,832
Sch.7 Current Assets			Sch.7 Current Assets		
Deposits (Asset)	-	-	Deposits (Asset)	5,667,117	38,029,178
Loans & Advances - Staff	687,887	937,452	Loans & Advances - Staff	2,046,249	2,702,965
Consultancy Assets	6,666	65,979	Consultancy Assets	1,901,937	124,800
Current Assets & Advances	9,175,345	12,630,779	Current Assets & Advances	11,713,642	15,459,042
General A/c & Project Transit A/Cs	175,612,717	121,022,282	General A/c & Project Transit A/Cs	185,345,784	106,082,338
Direct Expenses			Direct Expenses		
Establishment Expenses			Establishment Expenses		
Salaries - Academic	18,548	434,010	Salaries - Academic	139,501,364	127,660,095
Salaries - Non Academic	482,346	243,001	Salaries - Non Academic	217,233,791	183,589,245
Health Centre Recurring	316,987	75,725	Health Centre Recurring	9,129,738	12,982,658

RECEIPTS	Current Year 2019-20	Previous Year 2018-19	PAYMENTS	Current Year 2019-20	Previous Year 2018-19
Health Club	234,514	178,774	Health Club	2,495,488	1,870,067
Leave Salary & Pension Contribution	180,677	333,145	Leave Salary & Pension Contribution	2,354,162	1,915,163
Institution Contribution to PF	-	617	Institution Contribution to PF	7,063,856	9,303,363
Other Retirement Benefits	5,294,724	1,818,231	Other Retirement Benefits	247,707,770	121,764,024
Other Admn. Expenses			Other Admn. Expenses		
TA	511,098	326,830	Prior Period Expenditure	4,551,601	-
Other Charges - Recurring	4,121,818	5,201,128	TA	2,247,440	6,423,034
Grants to BVBV / Creche etc.	2,900	-	Other Charges - Recurring	129,539,645	106,348,206
			Grants to BVBV / Creche etc.	195,000	420,715
			Bank Charges	7,353	8,805
Activities			Activities		
Training Programmes	730,634	409,232	Training Programmes	24,504,860	24,057,353
Publications	4,039	236,960	Publications	2,713,343	3,758,958
Action Research	231,837	648,414	Action Research	2,879,162	1,597,372
Faculty Development	69,696	61,810	Faculty Development	1,341,613	1,254,016
Out Reach	1,955,908	788,153	Out Reach	18,505,958	13,424,559
Rural Technology Park	5,279,320	3,587,184	Rural Technology Park	29,483,103	24,931,916
Research	3,141,874	661,253	Research	25,699,275	16,417,183
Library Recurring	376,168	27,419	Library Recurring	4,165,404	1,348,391
Seminars and Conferences	156,656	115,665	Seminars and Conferences	3,701,756	9,623,612
PGDRDM	312,709	719,444	PGDRDM	15,646,883	19,233,567
DEC Programmes	141,738	-	DEC Programmes	1,814,068	2,580,583
Indirect Incomes			Indirect Incomes		
Subscription to Journals	247,690	251,688	Subscription to Journals	5,240	11,500
Sale of NIRD Publications	53,651	76,165	Sale of NIRD Publications	-	750

RECEIPTS	Current Year 2019-20	Previous Year 2018-19	PAYMENTS	Current Year 2019-20	Previous Year 2018-19
Fee From DEC Programmes	1,604,694	1,357,237	Fee From DEC Programmes	808,682	9,800
Fee From PGDRDM	45,651,350	27,979,917	Fee From PGDRDM	20,144,930	600
Hire of Vehicles	619,763	653,312	Institutional/ Conf Hall Charges/ Faculty Cost/ Other	804,503	6,937,245
Institutional/ Conf Hall Charges/ Faculty Cost/ Others	142,535,946	130,215,043	Interest on SB A/c	-	-
Interest on Loans & Advances	1,132,344	678,472	Licence Fee	12,354	
Interest from Savings Bank A/c	16,929,256	20,655,544	Misc Receipts	4,120	48,149
N0009 - Interest on Deposit - Electricity Dept	-	-	Venue Programmes	-	653,952
Interest on Short & Long Term Deposits	99,537,248	151,815,010	Interest on Loans & Advances	4,319	
Licence Fee	3,625,337	4,632,934			
Misc Receipts	6,827,924	5,456,995			
Venue Programmes	500,397	1,003,705			
N0006 Balances /Savings of Closed Projects	2,894,000				
Total	8,267,932,921	8,110,618,930	Closing Bank/Cash Balance	1,209,605,395	1,664,841,300
			Total	8,267,932,921	8,110,618,930



(SHASHI BHUSHAN)
FINANCIAL ADVISER



(ALKA UPADHYAYA)
DIRECTOR GENERAL

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ

Balance Sheet at March 31, 2020

S. No.	PARTICULARS	SCH. REF.	31-Mar-20	31-Mar-19
			Rs.	Rs.
	CAPITAL AND LIABILITIES			
I	Corpus/Capital Fund	1	958131351	910212453
	Reserves & Surpluses	2	0	0
	Earmarked Funds	3	5484587309	4836096935
	Current Liabilities & Provisions	4	442453694	523501448
	GRAND TOTAL		6885172354	6269810836
II	ASSETS			
	Fixed Assets	5	350773655	329732998
	Investments	6	5035936069	4096227258
	Current Assets	7	1498462629	1843841968
	Miscellaneous Expenditure		-	-
	GRAND TOTAL		6885172354	6269802224
	Significant accounting policies	20		
	Contingent liabilities & Notes on accounts	21		


(SHASHI BHUSHAN
FINANCIAL ADVISER

(ALKA UPADHYAYA)
DIRECTOR GENERAL

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ
**Income & Expenditure Account
for the period ended 31 March 2020**

		SCH.	31-Mar-20	31-Mar-19
			Rs.	Rs.
INCOME				
I	Grants	8	783096755	705482371
II	Other Income			
	Income From Sales / Services	9	4611855	5795341
	Fee / Subscriptions	10	26280343	29566942
	Income From Investments	11	81172637	119402003
	Interest Earned	12	1104845	641408
	Other Income	13	155098524	215179496
	TOTAL		268268204	370585190
	GRAND TOTAL (A)		1051364959	1076067561
III	EXPENDITURE			
	Increase / (Decrease) In Stock	14	1330770	(1922365)
	Establishment Expenses	15	525360098	547463343
	Other Administrative Expenses	16	105100228	101739163
	Activities	17	115094741	100001908
	Depreciation	18	31659317	25758495
	TOTAL (B)		778545154	773040544
V	EXCESS OF INCOME OVER EXPENDITURE (A-B)	19	272819805	303027018
	GRAND TOTAL		1084355046	1099903692
	Add : Prior Period Items		7228438	2713740
	Less: Prior Period Items		4551601	3927347
	Balance being Surplus / (Deficit) carried		275496642	301813411
	to Corpus / Capital Fund			
	Significant accounting policies	20		
	Contingent liabilities & Notes on accounts	21		


(SHASHI BHUSHAN)
FINANCIAL ADVISER


(ALKA UPADHYAYA)
DIRECTOR GENERAL

**NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31 MARCH, 2020**

SCH	Particulars	Ref.No	Opening Balance	Additions	Utilisation	Closing Balance	31-Mar-20	31-Mar-19
SCH.1	CORPUS / CAPITAL FUND							
	Capital Fund - General						937461334	889542436
	Capital Fund - RTP						20670017	20670017
	BALANCE AT THE YEAR-END						958131351	910212453
SCH.2	RESERVES AND SURPLUS							
	Capital Reserve - (Grants in Aid)							
	Gift Recd. From GOI							
	TOTAL						-	-
SCH.3	EARMARKED FUNDS							
	i. Capital Grant - Plan		494416304	15052107	60855041	448613370		494416304
	ii. Building Fund		267679149	31549763	6599981	292628931		267679149
	iii. Corpus Fund		2177244869	546148633	91285356	2632108146		2177244869
	iv. Development Fund		93870725	8520918	7559727	94831916		93870725
	v. Specific Grants for Projects	L3	1802877277	1276411479	1062892422	2016396334		1802877277
	vi. CPGS Assets		8612	0	0	8612		8612
	Total		4836096936	1877682900	1229192526	5484587309		4836096935

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ

**Schedules Forming Part Of Balance Sheet
As At 31 March, 2020**

		GROUP REF.	31-Mar-20	31-Mar-19
SCH.4	CURRENT LIABILITIES & PROVISIONS			
	Consultancy Projects	L4	53389078	41723543
	Consultancy Liabilities	L5	15369533	3544096
	Liabilities & Provisions	L6	183489759	380059383
	Transit Accounts	L7	10314158	8204672
	Transfer Accounts	L8	178865720	88944308
	Transfer Accounts (Consultancy)	L8	1025446	1025446
	TOTAL		442453694	523501448
SCH.6	INVESTMENTS FROM EARMARKED FUNDS			
	Investments in FDs - Consultancy		11330152	10412000
	Investments in FDs - General	A6	1525168272	1464374442
	Investment in FDs - From Earmarked Fund	A6	3499437645	2621440816
	TOTAL		5035936069	4096227258
SCH.7	CURRENT ASSETS, LOANS, ADVANCES Etc.			
	Current Assets & Advances	A4	197224553	103831941
	General A/C & Project Transit A/Cs	A4	8127831	446959
	Loans & Advances - Staff	A4	8274572	5101319
	Deposits (Asset)	A5	12226568	26505418
	Transit Accounts	A7	417679	1795757
	Consultancy Assets	A8	7886038	7327055
	Closing Bal. General A/C	A9	1157436891	1634648763
	Closing Bal. Consultancy A/C	A10	52168502	30192537
	Transfer Accounts	A11	54699995	33992218
	TOTAL		1498462629	1843841968

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ														
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31 MARCH, 2020														
SCHEDULE 5: FIXED ASSETS														
Sl. No.	DESCRIPTION	Rate of Depreciation	Gross Block				Depreciation				Net block			
			Cost at the beginning of the year (3)	Additions during the year (4)	Value written off (5)	Additions during the year (6)	As at the beginning of the year (7)	for the year (8)	Total (9)	31-Mar-20 (10)	31-Mar-19 (11)			
			> 180 days	< 180 days										
1	Land	0%	107,674,169	-	-	-	107,674,169	-	-	-	-	-	107,674,169	107,674,169
2	Devp. on land	0%	598,266	-	-	-	598,266	-	-	-	-	-	598,266	598,266
3	Buildings	10%	251,403,632	-	-	-	251,403,632	-	-	222,240,896	-	-	29,162,736	32,403,040
4	Furniture & Fixtures	10%	45,328,547	5,136,041	-	-	52,464,588	6,845,961	1,709,920	34,430,886	1,876,518	-	17,743,622	12,774,179
5	Office Equipment	15%	57,929,309	588,130	-	-	58,517,439	1,696,325	1,108,195	53,581,899	823,446	-	5,220,289	4,347,410
6	Computers	40%	108,577,898	1,861,913	-	-	110,439,811	2,141,413	279,500	104,365,725	2,485,535	-	3,868,052	4,212,173
7	Vehicles	15%	-	2,050,950	-	-	2,050,950	2,050,950	-	-	307,643	-	1,743,308	-
8	Cutlery, Crockery & D.H. Equipment		2,776,330	-	-	-	2,776,330	-	2,776,330	2,776,330	-	-	0	0
9	Audio Visual Equip	15%	64,243,242	335,600	-	-	64,578,842	335,600	64,578,842	42,784,222	3,269,193	-	18,525,427	21,459,020
10	Plant & Machinery	15%	11,182,692	2,130,636	-	-	13,313,328	2,369,176	13,551,868	6,559,497	1,030,965	-	5,961,406	4,623,195
11	Solar & Renewable Energy	40%	-	-	-	-	248,000	248,000	248,000	-	49,600	-	198,400	-
12	Health Club	15%	1,615,102	250,092	-	-	1,865,194	250,092	1,865,194	1,061,465	120,559	-	683,170	553,637
13	Library Books	40%	28,258,195	179,537	-	-	28,437,732	200,391	28,437,732	27,294,038	461,649	-	702,900	964,157
14	CPGS Assets	15%	2,314,805	-	-	-	2,314,805	-	2,314,805	2,306,193	1,292	-	7,320	8,612
15	RTP Assets		63,748,345	-	-	-	63,748,345	-	63,748,345	55,371,693	906,584	-	7,470,068	8,376,652
16	MERC Assets		18,564,654	491,270	-	-	19,055,924	843,785	19,408,439	10,776,655	1,303,223	-	7,328,561	7,787,999
17	Building Fund		-	-	-	-	-	-	-	-	-	-	-	-
	Buildings	10%	219,346,194	4,982,825	-	-	224,329,019	10,802,792	230,148,986	142,301,661	8,493,734	-	79,353,591	77,044,533
	Plant & Machinery	15%	17,449,073	-	-	-	17,449,073	-	17,449,073	16,212,860	185,432	-	1,050,781	1,236,213
	Plan Capital Assets		26,705,984	4,960,910	-	-	31,666,894	60,673,660	87,379,644	17,892,706	7,103,641	-	62,383,297	8,813,278
18	TOTAL		1,027,716,437	22,967,904	65,490,241	-	1,115,174,582	88,458,145	1,116,174,582	734,839,904	31,659,317	-	349,675,361	292,876,533
19	CGARD Assets		37,910,355	-	-	-	37,910,355	-	37,910,355	37,910,355	-	-	-	-
	Plan Capital Work-in-progress		35,766,783	-	-	-	35,766,783	-	35,766,783	-	-	-	-	35,766,783
	General work in Progress		1,098,294	-	-	-	1,098,294	-	1,098,294	-	-	-	1,098,294	1,098,294
	RTP Work-in-progress		-	-	-	-	-	-	-	-	-	-	-	-
	Grand Total		1,102,491,869	22,967,904	65,490,241	35,766,783	1,155,183,231	88,458,145	1,155,183,231	772,750,259	31,659,317	-	804,409,576	329,741,610

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

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ
Schedules Forming Part Of Income & Expenditure Account
for the year ended 31 March 2020

		31-Mar-20 Rs.	31-Mar-19 Rs.
Sch. 8	Grants / Subsidies from Central Govt.		
	Salaries	513430000	521724600
	General	269666755	183757771
	TOTAL	783096755	705482371
Sch. 9	Income from Sales / Services		
	Sale of NIRD Publications	62651	85137
	Licence Fee	3170344	4631897
	Hire of Vehicles	878463	728554
	Venue Programmes	500397	349753
	TOTAL	4611855	5795341
Sch. 10	Fees / Subscriptions		
	Subscription to Journals	242450	240188
	Fees from PGDRDM	25251070	27979317
	Fees from DEC Programmes	786823	1347437
	TOTAL	26280343	29566942
Sch. 11	Income on Investments from Earmarked funds		
	Interest on short & long term Deposits	81172637	119402003
	Interest on SB A/c	0	0
	TOTAL	81172637	119402003
Sch. 12	Interest earned		
	Interest on Loans & Advances	1104845	641408
	TOTAL	1104845	641408
Sch. 13	Other Income		
	Misc. Receipts	8823358	9849887
	Institutional / Conf Hall Charges / Faculty Cost /Others	146275166	205329610
	TOTAL	155098524	215179496
Sch. 14	Increase / (Decrease) in stock		
	Closing Stock	7914343	9245113
	Opening Stock	9245113	7322748
	Net Increase / (Decrease)	1330770	(1922365)
Sch. 15	Establishment Expenses		
	Salaries - Academic	122818991	137955295
	Salaries - Non Academic	217178683	186250286
	Other Retirement Benefits	159355379	198237253
	Leave Salary & Pension Contribution	3684476	2478573
	Institution Contribution to PF	10655119	8702426
	Sub-Total	513692648	533623833

		31-Mar-20 Rs.	31-Mar-19 Rs.
	Health Centre Recurring	9497350	12174228
	Health Club	2170100	1665282
	TOTAL	525360098	547463343
Sch. 16	Other Admn. Expenses		
	TA	1412565	6167310
	Other Charges - Recurring	103525563	95131138
	Grants to BVBV / Creche etc.	162100	440715
	TOTAL	105100228	101739163
Sch.17	Activities		
	Training Programmes	23561893	22860571
	Publications	2649037	3211735
	Action Research	2497881	1079643
	Faculty Development	1262480	1052070
	Out Reach	16416538	6740924
	Rural Technology Park	23170203	19451277
	Research	21487772	14120309
	Library Recurring	3790271	1597347
	Seminars and Conferences	3108396	9113509
	PGDRDM	15523590	18196844
	DEC Programmes	1626680	2577679
	TOTAL	115094741	100001908
Sch. 18	Depreciation		
	Depreciation on Capital Assets	31659317	25758495
	TOTAL	31659317	25758495
Sch. 19	IGR and recoupment of deficit of grants		
	Total IGR (Sch.9,10,11,12 & 13)	275496642	373298930
	Less :		
	Expenditure towards 30% of 7 CPC impact	0	35039683
	Balance IGR	275496642	338259247
	Deficit/(Surplus) of Grants recouped from IGR	-0	36445837
	Net IGR	275496642	301813410

Schedules Forming Part of Balance Sheet as on March 31, 2020

S. NO.	Group Description	March 31, 2020 (Rs.)	March 31, 2019 (Rs.)
Schedule	(L 3) SPECIFIC GRANTS FOR PROJECTS		
	CGARD PROJECTS		
1	C1713 Modern Tech. Incl. GIS GPS & Total Station	171305	166302
2	C1721 Assmt & Change Detection by Spatial Tech.	141994	156290
3	S1611 DSCWD Bhubaneswar Trg Prog	70863	68794
4	S1612 Est of CGARD Centre at Madagascar	4619604	6982776
5	S1614 PCD Bhubaneswar Govt of Odisha Trg Prog	(175601)	(170473)
6	S1701 STP on PMGSY - NRRDA	3086824	6055449
7	S1713 Geo ICT Tech. Based Sustainable Dev. Initiative	155824	157365
8	S1720 CC Roads 3rd Party Evaluation on Quality	6184106	545999
9	S1721 APIB Project Uttarakhand for Tehri Garhwal	5788177	8054690
10	S1722 Spectral Library Gen. & Comparison in AP (SAC ISRO)	414002	347579
11	S1805 Geo Informatic in Rural Road Projects PMGSY	13304917	13152210
12	S1808 PMGSY for Skill Development by SRRDA	(3263)	0
13	S1912 Consultancy Rural Roads SFA & PMGSY II	7955116	0
14	S2138 Setting Up of 4 GIS Centres (CGARD)	(299)	0
15	S2191 Estt of CIRDAP ICT Centre at Dhaka	4649990	4522607
16	S2391 Study of Energy Balance of Rural India -ISRO	780924	758118
17	S2537-APIB-Uttarakhand(Upgradation)	363644	353025
18	S2554 Training Programme on PMKSY(CGARD)	(192)	0
19	S2557-EDPR & GEOHYDROLOGY of PMKSY	(319512)	(310181)
20	S2560 Bijju KVK Proj Govt of Odisha	(1126757)	(578860)
21	S2567 2 Day Workshop on PMKSY (CGARD)	202102	196200
22	S2568 Appl. of Space Tech in Rural Roads -CGARD	(121733)	(118178)
23	S2571 DIP Under PMKSY Sponsered by OWDM Odisha	1009262	979788
24	S2581 Geo Implementation in MGNREGA	57375397	56362580
25	S2583 EPRIS Project by ISRO	797751	1484416
	DDU GKY PROJECTS		
26	Interest on FD's	6311859	0
27	S2099 SGSY BPL Youth Hoshangabad-MP-AISECT	50	50
28	S2233 NRO-DDUGKY	(1322069)	15751417
29	S2363 Core Edu & Tech Ltd (SGSY)	400000	400000
30	S2381 Sri Shakthi Assn (SGSY/ASDP)	0	(54837)
31	S2441 Rashtriya Saksharatha Mission(JH)	6983	6983
32	S2500-IndiaCan Education Pvt Ltd(Assam-AS)	(673896)	(673896)
33	S2546 IISD (Assam)	0	(710)

S. NO.	Group Description	March 31, 2020 (Rs.)	March 31, 2019 (Rs.)
34	S2574-M/s Cap Foundation-Himayat(SEE J&K)	0	(5846)
35	S2575-M/S Mass Infotech Society Ltd-Himayat(SEE J&K)	0	(1871)
	GENERAL		
36	C1601 UNICEF Instt Mechanism for Strategic Communication	(1618)	0
37	S2527 Saansad Adarsh Gram Yojana(SAGY)	74434036	1521321
38	C0120 PSIG Prog SIDBI-Ease of access by MSE	499000	0
39	C0220 Proposal writing for UBA Villages- IIT Delhi	503460	0
40	C1604 Multisectoral - UNWOMEN	145385	141139
41	C1701 CSR Initiatives of NMDC IVD	720862	702845
42	C1702 EPO Cell of Center for Agrarian Studies	(441368)	(810778)
43	C1703 CSR 3rd Party Auditing Toilet Cononstruction	162407	265896
44	C1704 Evaluation Report on CSR Activities	179709	187938
45	C1708 Agri Entrepreneurship Programme (BRLPS)	393433	382111
46	C1709 Agri Enterpreneurship AP - SERP	1292715	7457671
47	C1710 SFAC FPOs Trg. in Maharastra	1107648	323104
48	C1711 Strategic Comm. AP, TS, Karnataka UNICEF	(307650)	1676317
49	C1712 Workshop Social Norms Knowledge Hub-UNICEF	26242	25476
50	C1714 SHG- Bank Linkage Programme NABARD	(59)	(684177)
51	C1715 National Swachhata Resource Centre	(15212)	(127781)
52	C1718 Impact of Graduation Model in Area Devp. Prog. in AP	120254	116742
53	C1719 Keys Old Black Boxes-Devp.Methods Improve Nutri Assmnt.	986327	957523
54	C1801 NMDC CSR Programme	(1338324)	(900985)
55	C1803 National Food Security Karnataka State	(93393)	(41789)
56	C1805 UBAA Planning VC Adopted by Institutes	398090	0
57	C1807 Rashtriya Poshan - CHRD	1580044	320600
58	C1810 Evi Agri Enterpreuneurship Prog	213449	(227245)
59	C1811 2 Days Conclave for Elected Women Rep.	(9509)	(269091)
60	C1812 3rd Party Eval of CSR Initiatives of GMRV Foundation	89199	90485
61	C1814 IMMANA Dissemination Workshop	136230	163029
62	C1815CSR NLCIL 2018 Auditing on Toilets Maintenance	459767	518497
63	C1816 CSR - Awareness on Sanitary Napkin TS (BDL)	3736658	5030381
64	C1817-SHG BC Pathways Project	995590	0
65	C1901 NABARD Shree NidhiStudy	28028	0
66	C1902 RSA for FPO/POPI in AP- NABARD	2004376	0
67	C1904 Impact Assmt of LED Solar Street Light NLCIL	(110758)	0
68	C1905 Establishing CRC- CGS at NIRDPR	(187061)	0

S. NO.	Group Description	March 31, 2020 (Rs.)	March 31, 2019 (Rs.)
69	C1906 National Conf on Child Friendly GP through GPDP Gwalior	121030	0
70	C1907 Breaking of Malnutrition, Food Security-CAS	1024783	0
71	C1909 AR for Sustainable Devp - GPDP- 10 Clusters-AP	4611347	0
72	C1910 Labour Productivity -CWE- University of Reading	1190555	0
73	C1911 Con WS for Mentors of Agri Entrepreneurs- SFI	535609	0
74	C1912 Workshop on Mobilefilm Making	(57019)	0
75	S0120 MSME Entrepreneurship Skill 20 Crores	200000000	0
76	S0220 MSME Entrepreneurship Skill 2.35 Crores	235000000	0
77	S0320 Panchayat Enterprise Suite (PES) Applications	1600658	0
78	S1601 Evaluation of the PMAGY (DSJ&E)	(148675)	990803
79	S1602 Operationalising India Panchayat IPKP	9195683	9244462
80	S1604 RS on Devp Services for GPs and Villages	(131798)	543920
81	S1606 CB Trg of Elected Women PRIs in Jharkhand	3869697	5469177
82	S1607 Study on Creation of Productive Assets MGNREG	60415	58651
83	S1608 Transforming India Through PRIs by E-Enableme	40222294	96211368
84	S1609 Socio-Eco. Impact of MGNREGA on ETP	253638	246231
85	S1615 Integrated Action Plan Govt of Odisha	(271858)	(263919)
86	S1703 Capacity Building of Elected Women Assam	(265716)	(257956)
87	S1705 RTP Projects	(13592474)	7411157
88	S1708 STP to IPRPs & Auditors (NRLM)	875177	366743
89	S1709 NRLM - CGSRLM	1093758	1003452
90	S1711 Capacity Building and Training CB&T	1107086	2936711
91	S1712 Mid Term Evaluation of MKSP Projects	(3049231)	283024
92	S1714 Publish of HB on PR Statistics	1493823	1683007
93	S1715 Director Dept of Women Child Welfare	191256	0
94	S1725 Elected Representatives of PRIs Nicobar	279367	271208
95	S1726 Agro Climatic Base Innovations for Sus Rural Devp	364744	297661
96	S1801 Study on SCA to SCSP in 12 States (CPME)	374505	(1128101)
97	S1802 Appointment of Consultants for IEC Division	461062	654404
98	S1803-National Geospatial Prof. Scheme Fin. Asst.	(1125972)	1157014
99	S1804 National Workshop on GPDP (CPR)	171449	235993
100	S1806 National Food Security Act -2013 AP Karnataka	246405	326427
101	S1807 MGNREGA Res. Studies in AP	628961	618429
102	S1809 - Induction & Immersion for Jharkhand JSLPS	2566015	2402114
103	S1810 CP on Internal Audit on RD 01-21 Aug 18	2764983	5188304
104	S1811 CP on Internal Audit of RD on 10-29,Sep,2018	(614941)	0
105	S1812 CB Trg. Prog. to Elected Women Rep in PR (HP)	70137	2000000

S. NO.	Group Description	March 31, 2020 (Rs.)	March 31, 2019 (Rs.)
106	S1813 APTIDCO Social Audit Under PMAY	173730	(149194)
107	S1814 Time & Work - Study for PR Functionaries	218854	15359303
108	S1825 Con-Cum-Guidance Centre, Vaishali - CAPART	1549938	0
109	S1815 TRG. CUM STUDY VISIT TO RAJASTHAN AP -MGNREGA	1229454	1202156
110	S1816 3rd ToT on Biodiversity Governance	1856066	961105
111	S1817 Trg. Prog. on Mgmt Devp on FIE (CFIE)	(200484)	(172895)
112	S1818 Study on Mission Antyodaya in GPs- CPME	(2076515)	(1361954)
113	S1819 Conduct of Pilot Social Audit for Schemes Under NSAP in 5 States	1347439	398415
114	S1820 Water Reso. Mgmt. in Sus. Devp.	(1808779)	1185429
115	S1821 Expo Visit for Elected Women Repr of Tripura	935365	1262964
116	S1822 CB & Handholding of PR in Prepara of GPDP-CPR	1793310	3094698
117	S1823 Eval of Watershed Proj 150MWS -RLTAP-KBK Dist	336298	337081
118	S1824 Eval of Watershed Proj ACA 314MWS -RLTAP-KBK	548574	566481
119	S1826 Dev. of App. Infr. P&M of GEO-MGNREGA Sptial	12643973	12652471
120	S1827 STP RTP RGSA Chattisgarh Feb-Mar 2019	(440327)	(85965)
121	S1828 ODF Sustainability -Swachh Bharat Mission	886437	1238708
122	S1829 Capacity Building of Dist. Level Staff	(750724)	(601775)
123	S1830 PVTG Staff 6 Days Exposure Trg. Prog	109087	500384
124	S1831 CB Certificate Course in SLACC	1012303	9919452
125	S1832 Workshop on Drug Abuse & Prevention	1963958	2216126
126	S1833 Trg. Exposure Visit of ERs of Uttarakhand	4832750	0
127	S1834 Popul. Dynamics in IIH & Environment	(61107)	0
128	S1835 ToT on Direct Trainers Skill & Designing of STARPARD, WB	1026089	320135
129	S1836 Capacity Bldg in Other Than Part IX of NER	79506	5056438
130	S1901 Exp Visit - PRIs of Kerala - DLG -KILA	197153	0
131	S1902 SLACC-LTSA to Rural Livelihood Division-MoRD	59520	0
132	S1903 Third Party Eval of RKVY Projects for the Year 2015 - 16 and 2016 - 17 GoAP	(385685)	0
133	S1904 Impact Study on Prog of UPASaC -CFIE	269521	0
134	S1905 34th TC of CIRDAP on Climate Change June 2019	(1260206)	0
135	S1906 APRIGP Documentation-APRI-WD&CW - CHR D	809663	0
136	S1907 Exp & CB for Newly Elected Sarpanches of Leh	(203073)	0
137	S1908 Sens. Prog. GPDP for Mysore ZP Elec. Repr of Karnataka	412336	0
138	S1909 Estt of NPMU at MoPR under RGSA	8060633	0
139	S1910 STP MP Mid Career Admin Officers -CGGPA	(68977)	0
140	S1911 Exp Visit Newly Recruited Staff PSRLM-NRLM	793702	0
141	S1913 AR Sus Devpt. GPDP in 133 GPs of Jharkhand	4523226	0

S. NO.	Group Description	March 31, 2020 (Rs.)	March 31, 2019 (Rs.)
142	S1914 ODF Sus Mgmt of Solid & Liquid Waste -MP	542372	0
143	S1915 IMPRESS - Performance of NSA in Maha and TS	640948	0
144	S1916 Eval on UBA- MHRD- CPME	2813394	0
145	S1917 STP to SPM DPM BPM YPs of CGSRLM-NRLM	1058386	0
146	S1919 STP for BDC Chairpersons of Ladakh UT Feb2020	(105)	0
147	S1921 Trng cum Expt for ZP Chairpersons and Vice-Chairperson of Uttarakhand	345429	0
148	S1922 STP PRIs - Thrissur - KILA - Feb 2020	307276	0
149	S1923 Training cum Exposure visit for BDCs Chairpersons of Ladakh	324293	0
150	S2239-CIRDAP TRNG PROG-2013-14	(6667867)	-147145
151	S2428-Kerala Inst of Local Admn(KILA)	36172746	35116369
152	S2516 220 Tng Prog for Trng and Mgt of IAY	10800427	10485015
153	S2518 Trng Cum Awareness-MGNREGA & IAY (1-15/9/14)	6165	0
154	S2523 GOALS	409434	397477
155	S2541 Rurban Mission (SPMRM)	7199050	11554314
156	Inoperative Earmarked Funds	164190586	159395616
157	P0006(A)- International Trng Prog-2013-14	27915929	20011796
158	P0006 P-SPONSORED RESEARCH PROJ - NERC	(1475939)	(1475939)
159	P0006 P-SPONSORED TRNG PRG (PAYMENTS)	62405136	62405136
160	P0006 P-SPONSORED TRNG PRG (PAYMENTS) - NERC	9955540	5165316
161	S0117 S-UNDP SUSPENSE	(917637)	(917637)
162	S0126-UNDP-13	3641064	3641064
163	S2225 TOLIC-Hindi	(3590)	(3525)
	Project Bank A/C		
164	CRCDB&MI	107332125	98235119
165	DDU GKY	96477896	61807624
166	MGNREGA	761476896	818935510
167	MKSP	8752743	8752743
168	NRLM RC	53959016	43782
169	PFMS3617	10057	0
170	PFMS3825	10057	0
171	PFMS796	10057	0
172	PFMS9179	10057	0
173	RSETI-NIRDPR	(72841325)	64195136
174	SLACC	10122991	0
175	SRSC-NIRDPR	98930577	92454887
176	UN WOMEN	28765	25055

S. NO.	Group Description	March 31, 2020 (Rs.)	March 31, 2019 (Rs.)
177	Balances Showing as Receivables (Transferred to A4)	114668298	11542702
	TOTAL	2016396334	1802877277
Schedule	(L4) CONSULTANCY PROJECTS		
	NIRDPR - HQ		
1	C0394 Trg of Repre of GP on Family Walfer Prog	0	4229469
2	C0432 Impact of INDUS Income Generation Component	0	81701
3	C0434Soial Audit A Pilol Project on Community of	0	84000
4	C0438 Methodology Afghanistan Offical	0	1008572
5	C0439 Afghanistan Team (RTP)	0	1283292
6	C0444 UNDP (IL&FS) CPME	0	391372
7	C0445 YEMEN Republic CRCDB	0	472698
8	C0446 Hindustan Copper Ltd. CESD	0	560891
9	C0447-Intl Trg Cum Exposure-Nigerian Delegates	0	1923724
10	C0449-Eval of Sustainable Convergence Models of Bhi	0	184204
11	C-0451-Expos Visit to Afganistan Officals(25.8.13)	0	100279
12	C0452-Tamilnadu Watershed Dev Agency-Consultancy	0	310518
13	C0453 Int Trg Prog Advance Remote Sensing,Republic	0	465954
14	C1707 Honorarium to Guest Speakers	0	0
15	S2398 - Eva. Study of Watershed Dev. Prog.	0	0
16	Z0032-An Eval Study on 100%Financial Inclusion	0	0
	NIRDPR - RC		
17	ATMA-Sikkim-RC	152427	152427
18	Baseline Survey PMAGY in Assam	(162196)	(162196)
19	Cap Build HH OP IX Area NEI RGSA - RC	4509899	0
20	Cap Building Trng-NEC_NRLM-RC	1893387	1893387
21	Cap Build RGSA SIRD- Assam - RC	(626696)	0
22	C-GARD Infstr.Dev(NEC)-RC	2631546	2631546
23	China Malaysia Exposure Visit by Assam-RC	(1665212)	(1665212)
24	Con Awareness Cap Build ERSCA Tripura -RC	(145333)	0
25	Con - Basin Devt Trg - Meghalaya	1823710	1823710
26	Con NRLM RC NERC Bank Transactions RC	12846734	(833367)
27	Con-BLS-PMAGY-Assam-RC	1690159	1747961
28	Con - EPRIS Proj - ISRO - RC	(15806)	(15806)
29	Con - Evol IWMP B-II & III Nagaland - RC	585178	(120416)
30	Con - Evol of IWMP - Tripura B-I - RC	92203	(93204)
31	Con - Expo Visit to Assam of PER - A&N Island - RC	81786	81786
32	Con - Expo Visit to S Korea & Japan - RC	670597	670597

S. NO.	Group Description	March 31, 2020 (Rs.)	March 31, 2019 (Rs.)
33	Con - Food Processing-MSRLS-Meghalaya-RC	40953	0
34	Con - GIS Reso Mapping - RC	510475	617621
35	Con - HESCO Proj - RC	6666	(18918)
36	Con - NIRAMOY Proj - RC	588851	588851
37	Con - NRLM RC NERC Projec	3770483	3770483
38	Con - Remuneration 10% All Projects - RC	(688680)	(688680)
39	Con - RRC - MGNREGS Assam - RC	59117	(173383)
40	Con - SHG Under Looms of Assam-RC	(6154)	0
41	Con - SLNA - Tripura - RC	103480	103480
42	Con - Stdy. on Role of Tradl. & NHV Crops for EFI	(53057)	486140
43	Con - Study - MGNREGS - P&RD Assam - RC	142724	142724
44	Con - Water Reso Dept Meghalaya - RC	(33438)	(33438)
45	DDU GKY-RC	(27730)	35608
46	Eval Study of BRGF-Meghalaya-RC	37487	37487
47	Exposure Visit by SIRD Rajasthan	73934	73934
48	Fish&Fig Farmers(Meghalaya) -RC	2577107	2577107
49	GIS-MAP-IWMP-ASSAM-RC	109239	109239
50	IWMP - Evol PMKSY - B-I-Tripura - RC	280000	280000
51	IWMP-KOKRAJHAR-RC	93787	93787
52	IWMP-Trng SLNA ASSAM-RC	1122817	1122817
53	IWWP Evol Project Nagaland-RC	749990	749990
54	MNRE for Solar Heating System-RC	399969	399969
55	NEC-CAP-BUILD-NRLM 3RD PHASE-RC	(1620075)	(1620075)
56	NEC-MAP-RC	(121048)	(121048)
57	NEC - Shifting Cultivation Geo Spatial Tech - RC	9614433	3635681
58	NFDB-Beel Fish Trng-RC	114783	114783
59	NFDB-Pisciculturedev in Kathora-Nalhari-RC	31171	31171
60	Rain Water Harvesting-RC	(1115)	(1115)
61	STP on SME & Expo Visit to South Korea & Japan - Govt of Assam - RC	1271697	1942294
62	STP on Water Resources for Meghalaya - RC	169655	169655
63	TSI-BRGF-Meghalaya-Rc	639036	639036
64	Village Adoption -Hatiutha-RC	15656	15656
65	Voc Trg-WGH-Meghalaya-RC	2392943	2392943
66	West Garo Hills-Meghalaya Trg&Expo Visit-RC	1495000	1495000
67	Balance showing as Receivables (Transferred to A8)	5166539	5546857
	TOTAL	53389078	41723543

S. NO.	Group Description	March 31, 2020 (Rs.)	March 31, 2019 (Rs.)
Schedule	(L5) CONSULTANCY LIABILITIES		
1	25% Int. on Inv-Benevolent Fund	730851	468325
2	75% Int on Inv- Development Fund	2192552	1404978
3	C0269 Transfer Between Generl & Consultancy	10606674	(490000)
4	C0272 Hon Suspense	1092855	1092855
5	C0282 Income Tax	3900	3900
6	Miscellaneous Receipts-NERC	380088	111624
7	Balance showing as Receivable (Transferred to A8)	0	490000
8	Balance showing as Liability (Transferred from A8)	362614	462414
	TOTAL	15369533	3544096
Schedule	(L6) LIABILITIES & PROVISIONS		
1	S0010 S-Security Deposits	10136513	7918223
2	S0010 S-Security Deposits - Nerc	654354	662754
3	S0011 S-Earnest Money Deposits	3246516	4177827
4	S0011 S-Earnest Money Deposits - Nerc	449015	404015
5	S0014 S-Income Tax (Contractors)	(815149)	920600
6	S0014 Tds Salaries 92B	(313491)	405863
7	S0058 S-Sales Tax / Vat	154109	154109
8	S2119 R-SETI	(267506)	454949
9	S2233 Monitoring Charges To NIRD From Projects	91312009	191859559
10	S2237-Un-Classified RTGS Receipts	55621301	29673581
11	S2252 GST Remittance	296637	330491
12	S2257 TDS under GST	596240	194407
13	Service Tax	(9538)	(9538)
14	PM - CM Relief Fund	0	(106816)
15	T1011 Outstanding Liabilities	16861516	137887184
16	Unspent Balance of Grants in Aid - MoRD	4161550	0
17	Balance Showing as Liability (Transferred from A4)	0	5015822
18	Balance showing as receivable (Transferred to A4)	1405684	116354
	TOTAL	183489759	380059383
Schedule	(L7) TRANSIT ACCOUNTS		
1	S0015 S-L I C	222397	(103277)
2	S0013 S-INCOME TAX (SALARIES)	1376073	(963671)
3	S0016 S-G I S	(286714)	(250275)
4	S0017 S-BENEVOLENT FUND Salaries	133150	0
5	S0018 S-PROFESSIONAL TAX	116240	10000
6	S0019 S-S R C	2635	(3034)

S. NO.	Group Description	March 31, 2020 (Rs.)	March 31, 2019 (Rs.)
7	S0041 S-POSTAL LIFE INSURANCE SCHEME	8968	(2651)
8	S0077 S-BANK LOAN	22900	(449700)
9	S0088 S-BVBV SCHOOL FEES	(9550)	(12750)
10	S0095 S-CABLE TV CONNECTION	7800	0
11	S0113 S-NERC	200	100
12	S0202 S-GPF Salaries	674167	1575908
13	S2223 AG(A&E) Kerala (DG)	120	0
14	S2232 Health Corpus Fund	15500	0
15	S2246 CAO, CAPART, New Delhi	8910	50
16	S2247 Accountant General Hyd	50770	0
17	S2248 FA&CAO Modern Coach Factory, Raebareli	(167)	(167)
18	S2251 US Admn Govt of Mizoram	4320	2760
19	S2253 AG (Gen-1) Maharastra	30120	0
20	S2255 AG Odisha AO(C)	15710	0
21	S2256 CBDT Mumbai AO(A)	15710	0
22	S2258 Jamia Millia Islamia -Rubina Nusrat	450	0
23	S2259 SV Vet Univ Tirupathi-YV Raman Reddy	300	(10232)
24	S2260 Central Univ of Jharkhand - Kiran Jalem	(121248)	0
25	S2261 PAO MoRD - FA	20120	0
26	S2262 SIRD Bhubaneshwar	25000	0
27	S2264 GST Payable	221330	0
28	Stale Cheques	7341268	6615854
29	Balance showing as receivable (Tranferred to A7)	417679	1795757
	TOTAL	10314158	8204672
Schedule	(L8) TRANSFER ACCOUNTS		
1	Balance showing as Liability (Tranferred from A11)	178865720	88944308
	TOTAL	178865720	88944308
Schedule	(L8) CONSULTANCY TRANSFER ACCOUNTS		
1	Con - Transfer to General Fund	416658	416658
2	Z0029-CONSULTANCY TRANSFER ACCOUNTS	608788	608788
	TOTAL	1025446	1025446
Schedule	(A4) CURRENT ASSETS & ADVANCES		
1	PM-CM Relief Funds	0	0
2	RC - CPWD CAPITAL WORKS - NERC	0	0
3	S2203 Proj. Contingencies	0	1094638
4	Rc - Nerc - Suspense	7296886	5070452
5	T1009 Closing Stock	7914343	9245113

S. NO.	Group Description	March 31, 2020 (Rs.)	March 31, 2019 (Rs.)
6	T1010 Accrued Income	65716367	76468038
7	T1012 Prepaid Expenses	186979	175704
8	T1136 T-Stamps On Hand	35996	118940
9	Balance showing as Receivable (Tranferred from L3)	114668298	11542702
10	Balance showing as Receivable (Tranferred from L6)	1405684	116354
	TOTAL	197224553	103831941
Schedule	(A4) GENERAL A/C & PROJECT TRANSIT A/Cs		
1	S2101-CFIE	251363	(46819)
2	S1825 Con-Cum-Guidance Centre, Vaishali - CAPART	0	(2125250)
3	S2123 ICAR NAIP Agri - C-GARD	365603	365603
4	S2254 Corpus Fund Expenditure	0	81356
5	S2326 SRS Chair - Rural Labour	501891	(149494)
6	S2405-NRLM RESOURCE CELL	6701414	(2622742)
7	S2528-Creation of SRT-TECH--MGNREGA	238208	(71517)
8	S2540- Research Studies under NGNREGA-ARP-2015-16	69352	0
9	Balance Showing as Llabilities (Transferred to L6)	0	5015822
	TOTAL	8127831	446959
Schedule	(A4) LOANS AND ADVANCES - STAFF		
1	Advances to Staff	3930300	2212690
2	N0009 N-Motor Vehicle Advance (Receipt)	3335	317235
3	N0009 N-Motor Vehicle Adv. (RECEIPTS) - NERC	0	(151520)
4	P0003 P-HBA (RECEIPTS)	2491295	2511575
5	P0003 P-HBA (RECEIPTS) - NERC	0	(67980)
6	P0017 P-HOUSE BUILDING ADVANCE	0	0
7	RC - MISC ADV - NERC	1395297	400248
8	S0001 S-CYCLE ADVANCE	0	0
9	S0001 S-CYCLE ADVANCE - NERC	0	(2125)
10	S0003 S-FESTIVAL ADVANCE	0	291276
11	S0003 S-FESTIVAL ADVANCE - NERC	0	(57150)
12	S0102 S-IMPREST	110570	110275
13	S0104 S-PERSONAL COMPUTER ADVANCE	294300	(409517)
14	S0104 S-PERSONAL COMPUTER ADVANCE - NERC	49475	(53688)
	TOTAL	8274572	5101319
Schedule	(A5) Deposits		
1	Deposit with CPWD for Guest House Renovation	0	9188048
2	Deposit with CPWD GHY for NERC Hostel Renovation	5561198	10652000
3	Dep with LDO N.DELHI	1894586	1894586

S. NO.	Group Description	March 31, 2020 (Rs.)	March 31, 2019 (Rs.)
4	P0016-TELEPHONE AND OTHER DEPOSITS	488675	488675
5	T1117-DEPOSITS WITH APSEB(RRS 345)_	1940270	1940270
6	T1118-INT BEARING SEC.DEPOSIT APSEB (RRS 538)	509200	509200
7	T1119-DEPOSIT WITH G.M TELEPHONES	374496	374496
8	T1120-DEPOSITS WITH APDDC	6240	6240
9	T1124-DEPOSITS WITH SAPNA ENTERPRISE	7200	7200
10	T1125-DPTS CH.SP CTP TELE OFF RJN HY	10000	10000
11	T1138 Deposits with Other Agencies	970500	970500
12	T1140-Dep. with APCPDCL(Aravali Guest House)	464203	464203
13	T1142-Deposit with LDO_RTP Land	0	0
	TOTAL	12226568	26505418
Schedule	(A6) INVESTMENT IN FDs		
	General		
1	S0005 S-Fixed & Short Term Deposits A/c	1524552272	1463758442
2	S2235 FDs with SBH Against Issuance of BG	616000	616000
	TOTAL	1525168272	1464374442
	Earmarked Funds		
1	Building Fund - Investments	528043710	156736691
2	Building Fund - Accrued income	0	6590090
3	Corpus Fund - Investment	2627183271	2085605755
4	Corpus Fund - Accrued Income	0	50217162
5	Development Fund - Investment	94581479	82227979
6	Development Fund - Accrued Income	0	8412516
7	DDUGKY - Investment	56147696	50000000
8	SRSC - Investment	93609185	87300000
9	CFIE - Investment	99872304	94350623
	TOTAL	3499437645	2621440816
Schedule	(A7) TRANSIT ACCOUNTS		
1	Balance showing as Receivable (Transferred from L7)	417679	1795757
	TOTAL	417679	1795757
Schedule	(A8) CONSULTANCY ASSETS		
1	ADV-TA/DA-RC	400221	290221
2	C0270-BENEVOLENT FUND SUSPENSE	22727	29393
3	C0271-DEVELOPMENT FUND SUSPENSE	34693	34693
4	C-Dap-Ap-Rc	902	902
5	EMD-RC	96300	96300
6	Miscellaneous Adv -Rc	1692137	(99800)

S. NO.	Group Description	March 31, 2020 (Rs.)	March 31, 2019 (Rs.)
7	Security Deposit-RC	(362614)	(362614)
8	Z0026-INCOME TAX (CONTRACTORS)	2101	2101
9	Z0031-Con Accured Interest	470419	836588
10	Balance showing as Receivable (Tranferred from L4)	5166539	5546857
11	Balance showing as Receivable (Tranferred from L5)	0	490000
12	Balances showing as Liability (Tranferred to L5)	362614	462414
	TOTAL	7886039	7327055
Schedule	(A9) CLOSING BAL. GENERAL A/C		
	Fund A/c Balances		
1	Building Fund-SBI-NIRD BR	107934	103854
2	Building Fund - Andhra Bank 125510100109584	425190	19437
3	Building Fund CLTD	690227	170000
4	Corpus-SBI-NIRD - 62112588084	5042718	41447637
5	Development-SBI-NIRDBR(A/C NO 52040475255)	192201	3222907
6	Development Fund - Andhra Bank 122510100109593	58237	7323
	General A/C Balances		
7	CFI-SBI-NIRD (62094863681)	8249194	3884496
8	Consultancy Andhra Bank A/c 125510100109609	37000	6646
9	DDU GKY -SBI NIRD BR(62431332037)	86196983	14479470
10	MGNREGA-SBI-NIRD BR(A/C 62476174622)	1801044	818935510
11	MKSP-SBI-NIRD(62185305487)	8752743	8752743
12	NRLM-SBI-NIRD BR(62431461891)	131	39142
13	PNB-NERC (CA-1907012100000012)	10635805	12009471
14	PNB-NERC (SB-1907012100000373)	18951215	0
15	PNB-NERC - Cash	6029	0
16	RSETI-Andhra Bank (125510100098057)- RJNR	27839	27477
17	SBI- RSETI PFMS9181 CLTD - 62094415164	114621577	63333448
18	SBI SB A/C (62491365119)	139050953	37917715
19	SBI SB Ac(52040475313)	745288723	624913301
20	Gen A/c Andhra Bank 125510100109566	858846	33872
21	SBI Current Ac(52040475062)	10484984	49752
22	SBI-DEC PGD SRD(62114579633)	1000	2075
23	SBI-NIRD DEC-PGCGARD(62350105231)	1001	6897
24	SBI-NIRD PGDRDM(62052905893)	645556	105649
25	SRSC-SBI-NIRD R'NAGAR(62221101177)	5240302	5154887
26	UNW-SBI Unwomen Bank (62487461885)	29237	25055
27	NIRDPR Action Research - SBI- PFMS796 - 38831856272	10057	0

S. NO.	Group Description	MARCH 31, 2020 (RS.)	MARCH 31, 2019 (RS.)
28	NIRDPR GIA - SBI- PFMS 3825 - 38831858496	10057	0
29	NIRDPR PMGSY - SBI - PFMS 9179 - 38831859885	10057	0
30	NIRDPR RGSA - SBI - PFMS 3617 - 38831861328	10057	0
	TOTAL	1157436891	1634648763
Schedule	(A10) CLOSING BAL. CONSULTANCY A/C		
1	Con - NRLM RC - NERC	16617217	2937116
2	PNB-GUWAHATHI-NERC	34797940	27248901
3	SBI-NIRD(52040475346)- Consultancy	741896	5700
4	Cash - NERC	11450	820
	TOTAL	52168502	30192537
Schedule	(A11) TRANSFER ACCOUNTS		
1	S0008 S-TRN BETWEEN MAIN OFF & GUWAHAT	0	0
2	S0009 S-TRN BETWEEN GENERAL & CONSUL	1000000	1000000
3	S0030 Transfer Between Gen & GPF A/c	0	1677801
4	S0039 S-TRNF GENERAL & BENEVOLENT FUND	0	46236
5	S0066 S-TRN BETN SB A/c TO GEN A/C	11629022	0
6	S2216 TRANSFER BETWEEN CLTD TO GEN A/C	(165476332)	(87143942)
7	S2508-Tr.Bet Gen Account&Ajeevika Skills	493	493
8	T1116-TRAN TO BUILDING FUND	32693583	21890791
9	Transfer Between 313 to Payment Savings 5119	(11589022)	0
10	TRANSFER LCB NAIP (708) TO SB AC 313	(1800366)	(1800366)
11	TR. BETWEEN DDUGKY531 AC TO SB 313 A/C	9376897	9376897
12	Balance Showing as Liability (Transferred to L8)	178865720	88944308
	TOTAL	54699995	33992218

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ
Receipts & Payments Account of Benevolent Fund
for the year ended 31-03-2020

As at 31st March 2019 Rs.	RECEIPTS	As at 31st March 2020 Rs.
2804485	Opening Balance - Bank	2526048
354351	Transfer of 25% interest earned on Consultancy Investment - MO	0
0	Transfer of 25% interest earned on Consultancy SB A/c - RC	0
33189056	Investments in FDs (matured)	47531341
3557293	Interest on investments	3407970
95013	Subscription from employees - NIRD	31741
20966	Subscription from employees - NERC	17850
822116	Recoveries of Marriage loans	849244
192459	Recoveries of Education loans	181163
49665	Interest on Loans & Advances	86295
92380	Interest on SB account	60478
41177783	TOTAL	54692130
	PAYMENTS	
1600000	Marriage loans	800000
36705343	Investments in FDs	50939311
321333	Higher Education Loans	75000
25000	Assistance to family of deceased staff	25000
0	Misc. Expenditure	0
59	Bank charges	0
2526048	Closing Balance - Bank	2852820
41177783	TOTAL	54692131



(SHASHI BHUSHAN)
FINANCIAL ADVISER

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ
Income & Expenditure Account of Benevolent Fund
for the Year 2019-20

As at 31st March 2019 Rs.	INCOME	As at 31st March 2020 Rs.
354,351	Transfer of 25% Interest earned on Consultancy Investments -MO	130,225
-	Transfer of 25% Interest earned on Consultancy SB A/c -RC & MO	118,720
364,286	Transfer of 25% Accrued Interest earned on Consultancy Investments - MO	13,581
95,013	Subscription from Employees - MO	31,741
20,966	Subscription from Employees - NERC	17,850
49,665	Interest on Loans & Advances	86,295
-	Fee collected for Karate Coaching	-
2,233,993	Interest on Investments	2,314,606
1,093,364	Accrued Interest	908,910
92,380	Interest on SB account	60,478
-	Other receipts	-
4,304,018	TOTAL	3,682,405
	EXPENDITURE	
25,000	Assistance to family of deceased staff	25,000
-	Misc. Expenditure	180,235
59	Bank charges	-
4,278,959	Excess of Income over Expenditure carried to Balance Sheet	3,477,170
4,304,018	TOTAL	3,682,405



(SHASHI BHUSHAN)
 FINANCIAL ADVISER

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ

**Balance Sheet of Benevolent Fund
as on 31 March, 2020**

As at 31st March 2019 Rs.	LIABILITIES		As at 31st March 2020 Rs.
49879283	Capital Fund - Opening Balance	54158242	
4278959	Add: Exces of Income over Expenditure Carried to Balance Sheet	3477170	
54158242			57635412
54158242	TOTAL		57635412
	ASSETS		
47531341	Investments in Fixed Deposits		50939311
1093364	Accrued Interest		908910
648559	Transfer of 25% Accrued Interest on Consultancy Investments - MO		730851
2358930	Advances to Staff		2203521
2526048	Closing Balance - Bank		2852820
54158242	TOTAL		57635412



(SHASHI BHUSHAN)
FINANCIAL ADVISER



(ALKA UPADHYAYA)
DIRECTOR GENERAL

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ
Receipts & Payments Account of Provident Fund
for the year ended 31st March, 2020

As at 31st March 2019 Rs.	RECEIPTS	As at 31st March 2020 Rs.
12218348	Opening Balance - Bank	3608238
6434061	Contributions / Advances Recovery (NERC)	7137319
39639975	Contributions / Advances Recovery (Main Office)	49956507
8117056	Management Contribution	7051815
20207423	Interest on Investments	13823176
492775	Interest on SB account	594873
158046597	Encashment of Fixed Deposits	294068721
0	Transfer from General A/c to PF A/c	2500000
245156235	Total	378740649
PAYMENTS		
46017716	GPF	34914019
5970355	CPF	60000
14157900	New Pension Scheme	15656780
66145971		50630799
163168721	Investments	300900000
0	Bank Charges	13529
12233305	Transfer from PF A/c to General A/c	6677801
3608238	Closing Balance - Bank	20518520
245156235	Total	378740649



(SHASHI BHUSHAN)
FINANCIAL ADVISER

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ
Income & Expenditure Account of Provident Fund
for the year 2019-20

As at 31st March 2019 Rs.	INCOME	As at 31st March 2020 Rs.
3247811	Interest on Investments	8244404
8210106	Interest Accrued	766200
492775	Interest on SB account	594873
11950692	Total	9605477
	EXPENDITURE	
7071495	Interest credited GPF (MO & RC)	7492313
92653	Interest credited CPF (own contribution)	982934
531555	Interest credited CPF (Inst. contribution)	0
0	Interest credited NPS-T-I (own contribution)	0
0	Interest credited NPS-T-I (Inst. contribution)	0
0	Bank Charges	13529
3394989	Excess of Income over Expenditure	1116701
11090692	Total	9605477


(SHASHI BHUSHAN)
 FINANCIAL ADVISER

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ

**Balance Sheet of Provident Fund
as on 31 March, 2020**

As at 31st March 2019 Rs.	LIABILITIES		As at 31st March 2020 Rs.
	Balance amount of PF		
96339187	GPF		115850902
14961807	CPF		6784770
13598284	Management Contribution		35935651
2088978	New Pension Scheme - Tyre-I (NERC)		2977367
11807071	Management Contr. NPS-T-I		0
30263314	Surplus - OB	33658303	
3394989	Add Excess of Income	1116701	34775004
501515	Sundry Creditors		501515
2031920	Transfer to General Fund		0
174987065	Total		196825209
	ASSETS		
163168721	Investments		172631334
8210106	Accrued income		766200
0	Transfer from General A/c to PF A/c		2909154
3608238	Cash at Bank		20518520
174987065	Total		196825208



(SHASHI BHUSHAN)
FINANCIAL ADVISER



(ALKA UPADHYAYA)
DIRECTOR GENERAL

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ
Receipts & Payments Account of Medical Corpus Fund
for the year ended 31-03-2020

As at 31st March 2019 Rs.	RECEIPTS	As at 31st March 2020 Rs.
2635302	Opening Bank Balance	5155529
0	Investments in FDs (matured)	2204270
770029	Interest on Investments	154203
3515637	Subscription from Pensioners	3287600
84575	Subscription from staff	58600
154213	Interest on SB account	177279
7159756	TOTAL	11037481
	PAYMENTS	
1234198	Medical expenditure - Members	1179726
770029	Investments	2358473
0	Bank Charges	0
5155529	Closing Bank Balance	7499282
7159756	TOTAL	11037481



(SHASHI BHUSHAN)
FINANCIAL ADVISER

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ
Income & Expenditure Account of Medical Corpus Fund
for the year 2019-20

As at 31st March 2019 Rs.	INCOME	As at 31st March 2020 Rs.
133196	Interest on investment	237737
3515637	Subscription from Pensioners	3287600
84575	Subscription from staff	58600
404567	Accrued interest on investments	332440
154213	Interest on SB account	177279
4292188	TOTAL	4093656
	EXPENDITURE	
1234198	Medical expenditure - Members	1179726
0	Bank charges	0
3057990	Excess of Income over Expenditure	2913930
4292188	TOTAL	4093656



(SHASHI BHUSHAN)
FINANCIAL ADVISER

NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ
**Balance Sheet of Medical Corpus Fund
as on 31 March, 2020**

As at 31st March 2019 Rs.	LIABILITIES		As at 31st March 2020 Rs.
10402369	NIRD Medical Corpus Fund:	13460359	
3057990	Add: Exces of Income over Expenditure	2913930	
13460359			16374289
13460359	Total		16374289
	ASSETS		
7900263	Investments		8542567
404567	Accrued interest on investments		332440
5155529	Closing Bank Balance		7499282
13460359	Total		16374289



(SHASHI BHUSHAN)
FINANCIAL ADVISER



(ALKA UPADHYAYA)
DIRECTOR GENERAL

**NATIONAL INSTITUTE OF RURAL DEVELOPMENT & PANCHAYATI RAJ
SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE
YEAR ENDED 31 MARCH 2020**

Schedule – 24 Significant Accounting Policies and Notes on Accounts

1. Significant Accounting Policies:

a) Accounting Convention

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

b) Accounts of the Institute

The Institute maintains the following Accounts :

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

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

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

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

2. Government Grants:

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

3. Valuation of Assets :

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

4. Depreciation :

As per the common format of accounts for Central Autonomous Organisations prescribed by Government of India (Ministry of Finance), depreciation has to be provided on the value of assets. Accordingly and as per the decision of the Executive Council of Institute, 100% applicable rate of depreciation is provided on the value of the assets at the beginning of the financial year on Written Down Value method at the rates prescribed in the Income Tax Act up for the Financial Year 2019-20.

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

5. The closing stock of Medicines, Stationary, Engineering, & Electricals are valued at cost.

6. The closing stock of Journals and Publications published by Institute are valued at cost or sale price whichever is less.

7. Project transactions are accounted on Cash basis.

8. Retirement Benefits : Retirement benefits of employees viz., pension, gratuity, and leave encashment are provided on actual basis. Also Please refer Note No 14 (c).
9. Financial Management : The control and management of the finances of the Institute are exercised keeping in view the provisions of the General Financial Rules and instructions issued by Govt. of India from time to time.
10. Financial Bye-Laws of the Institute prescribe various procedures for financial and accounting aspects including budgets, investment policies, accounts and audit etc which the Institute is following.
11. Income Tax: The Institute is granted exemption of Income Tax under Sec.12AA w.e.f. 01.04.2007 vide Order of Director of Income Tax (Exemptions), Hyderabad No.DIT(E)/12A/HYD/21(04)/07-08 dated 20.09.2007. Also NIRD is granted approval under Sec.80G(5)(vi) of the I.T. Act, 1961 for donations made to NIRD w.e.f. 01.04.2009 to 31.3.2011 vide Order of Director of Income Tax (Exemptions), Hyderabad No.DIT(E)/HYD/80G/17(06)/09-10 dated 17.07.2009. The exemption under Sec.80G(5)(vi) has been extended until further orders vide order no DIT(E)/HYD/80G/20(05) 11-12 dated 26.08.2011.
12. The accounts of Development Fund, Building Fund & Corpus Fund are accounted under "Earmarked Funds" and balance of each of these funds is exhibited under Schedule 3 "Earmarked Funds" under Liabilities in Balance Sheet.
Consequently Receipts and Payments of the respective three funds are routed through respective funds only and will not be routed through Income and Expenditure account of NIRDPR.
The fixed assets wherever acquired out of above three funds are exhibited under Schedule 5 "Fixed Assets" of the Balance Sheet of NIRDPR. Hence depreciation on the same was charged to Income and Expenditure account of NIRDPR.
13. Grants in Aid are released by the Central Government under "Salaries" & "General". Hence the Income & Expenditure account is prepared accordingly.

14. Notes to Accounts

- a. The figures in General Account - Income and Expenditure Account and Balance Sheet are exhibited for NIRDPR as a whole (including NERC Guwahati). The Institute takes up Consultancy Training Programmes, Research Studies, projects etc. on the terms and conditions agreed to by the Director General with the sponsoring agencies. The Institute charges the sponsoring agency, the fees towards the cost of such programmes / projects and expenditure on such Consultancy assignments shall be made out of the same.
- b. Details of Investments of various accounts for the financial year 2019-20 will be produced to the concerned authorities for verification.
- c. Actuarial valuation of provisioning required for retirement benefits i.e Gratuity, Pensions and Leave Encashment was conducted through a certified actuary during the financial year 2018-19. The estimated liability as on 31st March 2019 was amounting to Rs.432.21 crore (Gratuity- Rs.30.41 crore, existing Pensions- Rs. 97.30 crore, Pension to existing employees- Rs.291.00 crore and Leave Encashment- Rs.13.50 crore). A reference is invited to GFRs 2017 Rule No. 230(12)(ii) which stipulates that "Grantee Institutions or Organisations should be encouraged to take advantage of the pension or gratuity schemes or Group Insurance Schemes or house buildings loans or vehicle loans schemes etc. available in the market for employees instead of undertaking liability on their own or Government account". As the Institute is mainly funded by Ministry of Rural Development, Govt of India, for all its activities, the Ministry was requested to release grants separately for funding of the liability for retirement benefits. Reply to the same is awaited. Hence, pending decision by MoRD on release of funds, the liability on retirement benefits has not been undertaken/provided for in the books of accounts.
- d. **Contingent Liabilities :** The Institute has given Bank Guarantee (SBI) of Rs. 616000.00 in connection with Ministry of External Affairs project on "Establishing CGARD Technology Centre at Madagascar". The same has been separately exhibited under General Account Balance Sheet: Sch. A6 Investments.

- e. Wherever feasible ledger code no. has been pre-fixed to the ledger name to enable easy identification of the item in accounts Tally ledgers.
- f. Wherever feasible, Schedules/ledgers have been regrouped / rearranged to enable easy identification of the items in Tally statement. Previous year's figures have been regrouped accordingly, wherever necessary. The figures are rounded to the nearest rupee.
- g. Income and Expenditure Account - Sch.9 to 13 under Income includes receipts relating to earlier period also.
- h. Details of Land :
 - i. An extent of Ac.125.00 guntas covered by S.No.91, located at Premavathipet Village, Rajendranagar, Hyderabad, Telangana.
 - ii. An extent of Ac.27.26 guntas covered by S.No.91, located at Premavathipet Village, Rajendranagar Mandal, Hyderabad, Telangana.
 - iii. An extent of Ac.8.08 guntas, covered by S.No.316 of Budvel Village, Rajendranagar Mandal, Hyderabad, Telangana.
 - iv. An extent of Ac.3.03 guntas covered by S.No.273, located at Budvel Village, Rajendranagar Mandal, Hyderabad, which is presently under acquisition by Land Acquisition Officer.
 - v. An extent of 5 Bighas, bearing Plot No.19 of Jawaharnagar, covered by Dag No.341 and 346 of Khanapara Village, Guwahati, Assam
 - vi. An extent of 1 Bigha 1 Katha, covered by Dag No.346 (1223) of Khanapara Village, Guwahati, Assam.
 - vii. Plot No.14 Land measuring 850 Sq. mts allotted to NIRD&PR by Ministry of Urban Development at Kotla Road, Rouse Avenue, New Delhi in July 2002. It is pertinent here to note that from date of allotment there are encroachments in the said land.
- i. Receivables from third parties and assets pertaining to balances of projects/programmes are subject to confirmation.
- j. Savings rate of interest for the year 2019-20 on balances of earmarked funds was credited to the project ledgers by debiting Rs.2,91,53,526 (Rs.1,73,09,120 to Interest on SB account and Rs.1,18,44,406 to Interest on Short and Long term Deposits) out of total interest earned in General Account during the year.



(SHASHI BHUSHAN)
FINANCIAL ADVISER



महानिदेशक लेखापरीक्षा (केंद्रीय) का कार्यालय
सैफाबाद, हैदराबाद - 500 004.

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

No.DGA(C)/CEA/Unit-1/ NIRD&PR/SAR.2019-20/ 2020-21/ 23 Date: 11.12.2020

सेवामें
सचिव,
भारतसरकार,
ग्रामीणविकासमंत्रालय, डॉ. राजेन्द्रप्रसादरोड,
नईदिल्ली -110,001

महोदय,

विषय: राष्ट्रीय यस्स्थान के ग्रामीण विकास और पंचायतीराज, राजेंद्रनगर, हैदराबाद के वर्ष 2019-20 के लेखों पर पृथक लेखापरीक्षा प्रतिवेदन

Separate Audit Report (SAR) on the Accounts of National Institute of Rural Development & Panchayati Raj (NIRD&PR), Hyderabad, for the year 2019-20, Annexure to SAR and one copy of the Annual Accounts of the Institute for the year 2019-20, are forwarded herewith for placing before the Parliament.

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

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

भवदीय,



महा निदेशक लेखापरीक्षा (केंद्रीय)

Director General of Audit (Central)

Endt. No.DGA(C)/CEA/Unit-1/ NIRD&PR/SAR.2019-20/ 2020-21/ Date: 11.12.2020

Copy to **Ms. Alka Upadhyaya, Director General**, National Institute of Rural Development & Panchayat Raj, Rajendranagar, Hyderabad-500 030, along with one copy of Annual Accounts for the year 2019-20 (English version), with a request to furnish Hindi version of the approved Annual Accounts 2019-20 (2 sets), to this Office.

संल:यथोपरि



निदेशक/ केंद्रीय व्यय लेखापरीक्षा
DIRECTOR/ CEA

**Separate Audit Report on the Accounts of
National Institute of Rural Development & Panchayati Raj (NIRD&PR), Hyderabad,
for the year ended 31 March 2020**

We have audited the attached Balance Sheet of the National Institute of Rural Development & Panchayati Raj (NIRD&PR), Hyderabad, as at 31 March 2020, Income & Expenditure Account and Receipts & Payment Account for the year ended on that date under Section 20(1) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971. The audit has been entrusted for the period up to 2021-22. These financial statements include the accounts of Regional Center at Guwahati. These financial statements are the responsibility of the Institute's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

A. Consolidated Balance Sheet

A.1 Capital & Liabilities

A.1.1 Current Liabilities & Provisions: ₹ 43.98 crore

A.1.1.1 This includes closing balance amount of ₹ 9.13 crore towards Monitoring Fee received by the Institute from Ministry of Rural Development meant for Earmarked Specific Projects (SGSY/DDU-GKY) and to be spent on specific activities/purposes related to the monitoring of the sanctioned Specific Projects, which were incorrectly classified under Current Liabilities instead of as Earmarked Funds, though mandated as per Uniform Format of Accounts (Page 26). This resulted in overstatement of Current Liabilities and understatement of Earmarked Funds by ₹ 9.13 crore.

B. General

1. Provision towards Retirement benefits was not made as per Actuarial Valuation though mandated as per Accounting Standard-15.
2. Earmarked Funds-Specific Grants for Projects (Schedule-L3, Page 11 to 13 of Annual Accounts) includes minus closing balance amount of ₹ 11.46 crore in respect of certain specific projects. These were treated as

receivables and transferred as plus balances on the Assets side under Currents Assets, Deposits, Advances and Closing Stock (Schedule-A4, Page 15, Serial No.9 of Annual Accounts), without obtaining confirmation from the concerned parties/sponsoring agencies for receipt/reimbursement of excess expenditure incurred. This transfer of minus closing balances under Schedule-L3 to Schedule-A4 was being done every year as mere accounting transfers to nullify the minus effect. Uniform Format of Accounts does not stipulate transfer of debit balances under liabilities to Assets and credit balances on the Assets to Liabilities. These minus closing balances were not reviewed and accounted for accordingly.

3. Consultancy Projects (L4), Liabilities and Provisions (L6) and Transit Accounts (L7) (Pg.14 and 15 of Annual Accounts) included minus balance amounts of ₹ 69,89,903 which were incorrectly treated as receivables and transferred as plus balances to Current Assets side. This was done without obtaining confirmation from the concerned parties/sponsoring agencies for receipt/reimbursement of excess expenditure incurred. These minus closing balances were not reviewed and accounted for accordingly.
 4. Subscription received from Staff and Pensioners to Medical Corpus Fund as on 31.3.2020 was shown as ₹ 33,46,200 (Page no. 25 of Annual Accounts) whereas actual subscription received was ₹44,74,400. The difference of ₹11,28,200 needs to be reconciled.
 5. As per Receipt and Payment Account of Provident Fund the contributions by employees was ₹ 6,41,45,641. However, the actual contribution was ₹ 5,27,27,310. The difference of ₹1,14,18,331 needs to be reconciled.
- C. Grants-in-aid:** Out of total Grants-in-aid of ₹ 80.42¹ crore received during the year together with internal receipts of ₹ 26.83 crore and unutilized balance of ₹ 165.96 crore pertaining to previous year, totaling ₹ 273.21 crore, the Institute utilised a sum of ₹ 77.11², leaving a balance of ₹ 196.10 crore unutilized as on 31st March 2020.

D. Net effect of Audit Comments on accounts

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

- v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and Receipts & Payment Account dealt with by this Report are in agreement with the books of accounts.
- vi. In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts and subject to the significant matters stated above and other matters mentioned in the Annexure to this Audit Report, give a true and fair view in conformity with accounting principles generally accepted in India:
 - a. In so far as it relates to the Balance Sheet, of the state of affairs of National Institute of Rural Development & Panchayati Raj (NIRD&PR), Hyderabad, as at 31 March 2020; and
 - b. In so far as it relates to Income & Expenditure Account of the **Surplus** for the year ended on that date.



Director General of Audit (Central)

¹ Salary Rs 51,34,30,000 and General Rs 29,08,10,000 aggregating to Rs 80,42,40,000.

² General and Salaries: Rs. 74.55 crore and Capital: Rs.2.56 crore Total: Rs. 77.11 crore

ANNEXURE

1. Adequacy of Internal Audit System:

There is no separate Internal Audit Wing in the Organization. Internal Audit of the Institute was conducted by a Chartered Accountant for the year 2019-20.

2. Adequacy of Internal Control System:

Internal Controls were inadequate due to- (1) No independent internal Audit Wing (2) No separate Inventory department (3) Non adherence to ICAI AS 15. (4) No Internal Audit Manual and Internal Audit wing of its own (5) Old and Minus closing balances carried forward without reconciliation (6) Suspense Account balances not rectified/cleared from several years continuously (7) Receipt books in respect of Fee Account of PGDRDM are incomplete and not updated. Besides, DEC Programmes, no Receipt books are maintained.

3. System of Physical verification of fixed assets:

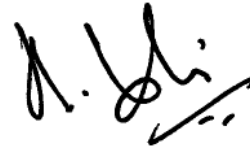
Physical verification of fixed assets was conducted for the year 2019-20.

4. System of Physical verification of Inventory:

Physical verification of Inventory was completed for the year 2019-20 and no discrepancies were noticed in audit.

5. Regularity in payment of statutory dues:

The Institute is regular in payment of statutory dues.



DIRECTOR/ CEA

**Replies to Separate Audit Report of the C&AG on the accounts of the
National Institute of Rural Development and Panchayati Raj, Hyderabad,
for the year ended 31 March 2020**

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 (NIRD&PR), Hyderabad, as at 31 March 2020, Income & Expenditure Account and Receipts & Payment Account for the year ended on that date under Section 20(1) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971. The audit has been entrusted for the period up to 2021-22. These financial statements include the accounts of Regional Center at Guwahati. These financial statements are the responsibility of the Institute's Management. Our responsibility is to express an opinion on these financial statements based on our audit.</p>	No comments
<p>2. This Separate Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Reports/-CAG's Audit Reports separately.</p>	No comments
<p>3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.</p>	No comments
<p>4. Based on our audit, we report that: i. We have obtained all the information and</p>	No comments

<p>explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;</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>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>No comments</p>
<p>iv. We further report that: A. Consolidated Balance Sheet A.1 Capital & Liabilities A.1.1 Current Liabilities & Provisions: ₹ 43.98 crore A.1.1.1. This includes closing balance amount of ₹ 9.13 crore towards Monitoring Fee received by the Institute from Ministry of Rural Development meant for Earmarked Specific Projects (SGSY/ DDU-GKY) and to be spent on specific activities/ purposes related to the monitoring of the sanctioned Specific Projects, which were incorrectly classified under Current Liabilities instead of as Earmarked Funds, though mandated as per Uniform Format of Accounts (Page 26). This resulted in overstatement of Current Liabilities and understatement of Earmarked Funds by ₹ 9.13 crore.</p>	<p>DDUGKY Project Cell in NIRDPR has been created to function as Central Technical Support Agency (CTSA) for monitoring the implementation of DDUGKY Projects by the States allocated to NIRDPR. Ministry has allocated 16 States to NIRDPR and balance to NABCONS an organisation of NABARD in order to house, manage the CTSA for undertaking the designated activities such as monitoring and evaluation, financial audit, training and capacity building, policy support to the Ministry, handholding support to the State DDUGKY etc., NIRDPR incurs expenditure towards which the Ministry releases Grant in Aid in the form of monitoring fee by CTSA of NIRDPR. This monitoring fee is shared by the Ministry and the States in ratio of 75:25 for all the States and in the case of North-Eastern States in the proportion of 90:10 by the Ministry and the States. In the case of 'Himayat' a skill programme of Jammu & Kashmir 100% of the monitoring fee is borne by the Ministry. This ratio has subsequently been changed wherein Ministry is meeting the cost to the extent of 60% and States are contributing to the extent of 40%. As seen from the above only 60% of the Monitoring fee (1.5% of the project cost) is coming from the Ministry and remaining 40% is borne by the State from their own State resources. This clearly brings out the point that this monitoring fee is in lieu of the services that are being provided by the CTSA and not an absolute grant. As long as CTSA efficiently manages the functions there will be savings in the Monitoring fee which obviously be the revenue of the NIRDPR. CTSA of NIRDPR has been discharging functions effectively to the satisfaction of the States and the Ministry and hence the Ministry and States</p>

continue to get engaged with the CTSA of NIRDPR in implementing DDUGKY.

NIRDPR engages about 100 high level professionals to perform the functions of the CTSA to the satisfaction of the Ministry and the States. The number will go up depending on the workload which again depend on the number of projects. They are housed facilitated with the required infrastructure and its maintenance and also takes care of their logistics for their work. The cost of all these activities are efficiently managed by the CTSA of NIRDPR from out of the monitoring fee i.e. 1.5% of the Project cost. Thus it is clear that the monitoring fee is not earmarked fund and hence it is grouped under current liabilities.

It is further submitted that CTSA of DDUGKY is managed efficiently as a separate cost Centre in order to keep a tab on the expenditure and its efficiency. Further on the receipt side the inflow of monitoring charges is not fixed or accurately predictable. It depends on number of Projects approved by the Ministry. Moreover, the monitoring fee flow is also not guaranteed in the beginning of the financial year as against the normal practice of regular grants in aid. The Ministry will not release additional support for performing the functions of CTSA and CTSA is expected to manage within the cost of 1.5% of the total project cost.

The amount of Rs.9,13,12,009/- shown in Sch. L6, comprises the monitoring charges of 1.5% of the already disbursed amount. As per the requirement of DDUGKY project cell staff of NIRDPR, their expenses will be met from out of the 1.5% of monitoring fee only.

Earmarked funds of the Institute mainly comprise the principal funds released by various entities for specific activities/projects. The undisbursed DDUGKY grants are included in earmarked funds (Sch L3 Specific Grants for Projects).

In view of the above it is reiterated that the monitoring fee is not earmarked fund and it is the fee paid to the services rendered by the CTSA in a commercial sense and hence any savings or short fall will be the realm of the NIRDPR. Therefore the accounting of showing the balance of monitoring charges as current liability is appropriate and valid.

It is pertinent to submit that there is no effect in the Balance Sheet. Earmarked Funds and Currents

	<p>Liabilities both form part of Liabilities. However, monitoring fee is not a specific project liability and cannot be categorised as Earmarked Funds. The receipts towards DDU GKY monitoring fee is set aside to meet the expenditure of the DDU GKY unit and a portion of the same can be transferred to Income of the Institute based on review / action plan / expenditure projection. Hence, the balance of S2233 Monitoring Charges as on closing of Financial Year is treated as Current Liability but cannot be treated as Earmarked funds.</p> <p>Hence, the depiction of Rs.9,13,12,009/- under Sch. L6 is correct.</p>
<p>B. General</p> <p>1. Provision towards Retirement benefits was not made as per Actuarial Valuation though mandated as per Accounting Standard-15.</p>	<p>Actuarial valuation of provision required for retirement benefits i.e Gratuity, Pensions and Leave Encashment was conducted through a certified actuary during the financial year 2018-19. The estimated liability as on 31 March 2019 was Rs.432.21 crore (Gratuity- Rs.30.41 crore, existing Pensions- Rs. 97.30 crore, Pension to existing employees- Rs.291.00 crore and Leave Encashment- Rs.13.50 crore). As the Institute is mainly funded by Ministry of Rural Development, Government of India, for all its activities, the Ministry was requested to release grants separately for funding of the liability for retirement benefits. The matter was also placed with the Executive Council and also with the MoRD. Hence, pending decision by MoRD on release of funds, the liability on retirement benefits has not been undertaken/ provided for in the books of accounts.</p> <p>Notwithstanding the above, a detailed disclosure has been made in the Notes on Accounts – S.No.14(c) as required in the Uniform Format of Accounts which states that in the case of non-adherence to accounting standards, proper disclosure of departure from the standard along with financial impact may be done.</p>
<p>2. Earmarked Funds-Specific Grants for Projects (Schedule-L3, Page 11 to 13 of Annual Accounts) includes minus closing balance amount of ₹ 11.46 crore in respect of certain specific projects. These were treated as receivables and transferred as plus balances on the Assets side under Currents Assets, Deposits, Advances and Closing Stock (Schedule-A4, Page 15, Serial No.9 of Annual Accounts), without obtaining confirmation from the concerned parties/sponsoring agencies for</p>	<p>Some projects may run into a deficit and the negative balances have to be shown under assets until the projects are closed.</p> <p>As the nature of project balances (positive/ negative) may change from year to year, all the projects are listed out in the relevant schedule. This actually gives a complete picture of all the projects with their balances, whether positive or negative. Such negative balances are not set off against positive balances under liabilities</p>

<p>receipt/-reimbursement of excess expenditure incurred. This transfer of minus closing balances under Schedule-L3 to Schedule-A4 was being done every year as mere accounting transfers to nullify the minus effect. Uniform Format of Accounts does not stipulate transfer of debit balances under liabilities to Assets and credit balances on the Assets to Liabilities. These minus closing balances were not reviewed and accounted for accordingly.</p>	<p>in L3 schedule but are depicted under assets which is a correct accounting treatment.</p> <p>As per the disclosure given in the Notes to Accounts S.No.14(j) Receivables from third parties and assets pertaining to balances of projects/-programmes are subject to confirmation. Besides, this practice has consistently been followed for over two decades and SAR certification given by CAG.</p>				
<p>3. Consultancy Projects (L4), Liabilities and Provisions (L6) and Transit Accounts (L7) (Pg.14 and 15 of Annual Accounts) included minus balance amounts of ₹ 69,89,903 which were incorrectly treated as receivables and transferred as plus balances to Current Assets side. This was done without obtaining confirmation from the concerned parties/sponsoring agencies for receipt/reimbursement of excess expenditure incurred. These minus closing balances were not reviewed and accounted for accordingly.</p>	<p>Some projects may run into a deficit and the negative balances have to be shown under assets until the projects are closed.</p> <p>As the nature of project balances (positive/ negative) may change from year to year, all the projects are listed out in the relevant schedule. This actually gives a complete picture of all the projects with their balances, whether positive or negative. Such negative balances are not set off against positive balances under liabilities in L4 schedule but are depicted under assets which is a correct accounting treatment.</p> <p>As per the disclosure given in the Notes to Accounts S.No.14(j) Receivables from third parties and assets pertaining to balances of projects/-programmes are subject to confirmation. Besides, this practice has consistently been followed for over two decades and SAR certification given by CAG.</p>				
<p>4. Subscription received from Staff and Pensioners to Medical Corpus Fund as on 31.3.2020 was shown as ₹33,46,200 (Page no. 25 of Annual Accounts) whereas actual subscription received was ₹44,74,400. The difference of ₹11,28,200 needs to be reconciled</p>	<p>Suitable necessary action will be taken in this regard and intimated to audit.</p>				
<p>5. As per Receipt and Payment Account of Provident Fund the contributions by employees was ₹6,41,45,641. However, the actual contribution was ₹ 5,27,27,310. The difference of ₹1,14,18,331 needs to be reconciled.</p>	<p>Suitable necessary action will be taken in this regard and intimated to audit.</p>				
<p>C Grants-in-aid: Grants-in-aid: Out of total Grants-in-aid of ₹80.42¹ crore received during the year together with internal receipts of ₹ 26.83 crore and unutilized balance of ₹ 165.96 crore pertaining to previous year, totaling ₹273.21 crore, the Institute utilised a sum of ₹77.11²,</p>	<p>The Annual Accounts 2019-20 have been revised. Accordingly, the factual position is as follows: (Amounts in Rs.)</p> <p>Grants-in-Aid received during the year 2019-20</p> <table data-bbox="889 1881 1182 1944"> <tr> <td>Salaries</td> <td>: 51.34 crore</td> </tr> <tr> <td>General</td> <td>: 29.08 crore</td> </tr> </table>	Salaries	: 51.34 crore	General	: 29.08 crore
Salaries	: 51.34 crore				
General	: 29.08 crore				

<p>leaving a balance of ₹ 196.10 crore unutilized as on 31st March 2020.</p>	<p>Internal Receipts : 27.54 crore Total : 107.96 crore Expenditure: Salary : 51.36 crore General : 28.64 crores Total : 80.00 crores Net income : 27.54 crore Unspent Balance of Grants as on 31-03-2020 carried over to 2020-21 : 41.61 lakhs</p> <p>OB of Plan Capital Grants: 49.44 crore Interest Income : 1.50 crore Expenditure 6.08 crore Balance of Plan Capital Grants: 44.86 crores</p> <p>The figure of utilized balance of Rs.165.96 crores pertaining to previous year i.e., 2018-19 as given in the Audit comment is not true reflection of accounts. The above statement is true reflection of accounts.</p>
<p>D. Net effect of audit comments on accounts The net impact of audit comments given in proceeding paragraph is nil.</p>	<p>No comments</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 (NIRD&PR), Hyderabad, as at 31 March 2020; 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>
<p>1. Salary Rs 51,34,30,000 and General Rs 29,08,10,000 aggregating to Rs 80,42,40,000. 2. General and Salaries: Rs. 74.55 crore and Capital: Rs.2.56 crore Total: Rs. 77.11 crore.</p>	

ANNEXURE

Gist of Audit Para	Reply of the Institute
<p>1. Adequacy of Internal Audit System:</p> <p>There is no separate Internal Audit Wing in the Organization. Internal Audit of the Institute was conducted by a Chartered Accountant for the year 2019-20.</p>	<p>Internal Audit for 2019-20 was conducted by M/s GC Rayulu & Associates, Chartered Accountants and Internal Audit Report for 2019-20 produced to the Field Audit party.</p>
<p>2. Adequacy of Internal Control System:</p> <p>Internal Controls were inadequate due to-</p> <p>(1) No independent internal Audit Wing (2) No separate Inventory department (3) Non adherence to ICAI AS 15. (4) No Internal Audit Manual and Internal Audit wing of its own (5) Old and Minus closing balances carried forward without reconciliation (6) Suspense Account balances not rectified/cleared from several years continuously (7) Receipt books in respect of Fee Account of PGDRDM are incomplete and not updated. Besides, DEC Programmes, no Receipt books are maintained</p>	<p>(1) Internal Audit for 2019-20 was conducted by M/s GC Rayulu & Associates, Chartered Accountants and Internal Audit Report for 2019-20 produced to the Field Audit party.</p> <p>(2) Inventory is maintained by Departments concerned viz Health Centre for Medicines, Maintenance Unit for Civil Items, Electrical Sub-Station for Electrical Items, Journals by Library, Stationery and Consumables by Stores Section. It is not practical to maintain technical inventory at a centralized Inventory department. Only respective technical departments can maintain such inventory. Closing stock Reports as on 31-03-2020 of various Inventory has been produced to the Field Audit party.</p> <p>(3) A detailed disclosure has been made in the Notes on Accounts – S.No.14(c) as required in the Uniform Format of Accounts which states that in the case of non-adherence to accounting standards, proper disclosure of departure from the standard along with financial impact may be done.</p> <p>(4) Action taken will be intimated to Audit.</p> <p>(5) & (6) Separate ledgers are maintained for each items to ensure budgetary control and correct accounting. The same will be reviewed and intimated to Audit.</p> <p>(7) The audit observation is noted. Receipts have been written for each student of PGDRDM and DEC Programs. The same will be produced to next Audit.</p>
<p>3. System of Physical verification of Fixed Assets:</p> <p>Physical verification of fixed assets was conducted for the year 2019-20.</p>	<p>No Comments</p>
<p>4. System of Physical verification of Inventory:</p> <p>Physical verification of Inventory was completed for the year 2019-20 and no discrepancies were noticed in audit.</p>	<p>No Comments</p>
<p>5. Regularity in payment of Statutory dues:</p> <p>The Institute is regular in payment of statutory dues.</p>	<p>No Comments</p>



www.nirdpr.org.in



TRAINING
& CAPACITY
BUILDING



RESEARCH
& CONSULTANCY



POLICY
FORMULATION
& ADVOCACY



TECHNOLOGY
TRANSFER



ACADEMIC
PROGRAMMES



INNOVATIVE
SKILLING
& LIVELIHOOD