



## **ANNUAL ACCOUNTS**

**For the Financial Year 2021-2022**

***National Institute of Agricultural Extension Management  
Rajendranagar, Hyderabad - 500 030***



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

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

No.DGA(C)/CEA/Unit.V/SAR-MANAGE/2021-22/2022-23/ 95

Date: 22.07.2022

सेवा में  
सचिव,  
भारत सरकार, कृषि और सहकारिता विभाग,  
कृषि मंत्रालय ।

महोदय,

विषय: राष्ट्रीय कृषि विस्तार प्रबंधन के संस्थान (MANAGE), हैदराबाद, के वर्ष 2021-22 के लेखों पर  
पृथक लेखापरीक्षा प्रतिवेदन

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Separate Audit Report (SAR) on the Accounts of National Institute of Agricultural Extension Management (MANAGE), Hyderabad, for the year 2021-22, Annexure to SAR and one copy of the Annual Accounts of the Institute for the year 2021-22, 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,

संल:यथोपरि

— sd —

Director General of Audit (Central)

✓ No.DGA(C)/CEA/Unit.V/SAR-MANAGE/2021-22/2022-23/ 95

Date: 19.07.2022

Copy to the Director General, National Institute of Agricultural Extension Management (MANAGE), 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

Director / CEA

**Separate Audit Report of the Comptroller & Auditor General of India,  
on the Accounts of National Institute of Agricultural Extension  
Management (MANAGE), Hyderabad, for the year ended 31 March 2022**

We have audited the attached Balance Sheet of National Institute of Agriculture Extension Management (MANAGE), Hyderabad, as at 31 March 2022, the 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 2022-23. 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 disclosure 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 & Payments Account dealt with by this report have been drawn up in the Uniform format approved by Ministry of Finance, Government of India.
  - iii. In our opinion, proper books of accounts and other relevant records have been maintained by the MANAGE, as required under Section 19(a) of the Financial Bye-laws of MANAGE.
  - iv. We further report that:

**Comments on Accounts:**

**A. Consolidated Balance Sheet**

**A.1 Assets- ₹193.10 crore**

**A.1.1 Fixed Assets- ₹25.35 crore**

**Subject: Misclassification of Revenue Expenditure as Capital Expenditure**

An amount of ₹ 76,271 incurred towards Development of Horticulture and Painting of the academic buildings which was in the nature of upkeep (revenue expenses) was incorrectly treated as capital expenditure and included under fixed assets. This resulted in non-accountal (debit) of revenue expenditure of ₹ 76,721 under Expenditure in the Income and Expenditure account leading to overstatement of Capital Fund by ₹ 76,721. Besides, the incorrect accountal under fixed assets led to overstatement of fixed assets in the Balance sheet by an extent of ₹ 76,721 (without depreciation).

**B. General**

No provision were made on retirement benefit as per provision of AS 15.

ANNEXURE

1. **Adequacy of Internal Audit System:** There is no Internal Audit wing. The assignment of Internal Audit was entrusted to a Chartered Accountants firm, for the year 2021-2022.
2. **Adequacy of Internal Control System:** Internal control system is adequate.
3. **System of Physical verification of fixed assets:** Annual Physical verification of Fixed Assets for 2021-2022 was not conducted.
4. **System of Physical verification of inventory:** Annual Physical verification of inventory for 2021-2022 was not conducted.
5. **Regularity in payment of statutory dues:** Statutory dues were paid regularly.

*Ch. Saip*  
*hokad*  
Director/CEA

**REPLIES OF MANAGE TO SEPARATE AUDIT REPORT OF THE COMPTROLLER & AUDITOR GENERAL OF INDIA ON THE ACCOUNTS OF NATIONAL INSTITUTE OF AGRICULTURAL EXTENSION MANAGEMENT (MANAGE), HYDERABAD FOR THE YEAR ENDED 31 MARCH 2022.**

Sl.No.	Audit comments	Replies furnished
1	<p>We have audited the attached Balance Sheet of National Institute of Agricultural Extension Management (MANAGE), Hyderabad, as at 31<sup>st</sup> March 2022, the Income &amp; Expenditure Account and Receipts &amp; Payments Account for the year ended on that date under Section 20 (1) of the Comptroller &amp; Auditor General's (Duties, Powers &amp; Conditions of Service) Act, 1971. The audit has been entrusted for the period upto 2022-23. 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>No reply is necessary</p>
2	<p>This separate Audit Report contains the comments of the Comptroller &amp; 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 &amp; Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Reports / CAG's Audit Reports separately.</p>	<p>No reply is necessary</p>
3	<p>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 disclosure 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>No reply is necessary</p>

		ascertaining the exact amount for recognizing all retirement benefits to employees on accrual basis based on actuarial valuation for considering the same during the financial year 2022-23 onwards.
<b>C</b>	<b>Grants-in-aid</b> Out of grants-in-aid of Rs. 31.65 crore received during the year, together with previous year certified unutilized balance of Rs. 18.76 crore, totaling Rs. 50.41 crore, the institute utilized a sum of Rs. 31.64 crore, leaving a balance of Rs.18.77 crore unutilized as on 31 <sup>st</sup> March 2022.	An amount of Rs. 31.65 crore received towards Grants-in-aid during 2021-22 together with previous year certified unutilized balance of Rs. 6.91 crore, totaling Rs. 38.56 crore, MANAGE utilized a sum of Rs. 31.64 crore, leaving a balance of Rs. 6.92 crore unutilized as on 31 <sup>st</sup> March 2022.
<b>D</b>	<b>Management Letter</b> Deficiencies which have not been included in the Separate Audit Report have been brought to the notice of the Director General, National Institute of Agricultural Extension Management (MANAGE), Hyderabad, through a Management Letter issued separately for remedial/corrective action.	Deficiencies pointed out in the management letter are in the nature of internal control mechanism and exhibition of the items pointed out therein the subsequent year's accounts. These instructions have been taken note for implementation in the annual accounts for the next financial year.

**ANNEXURE TO SEPARATE AUDIT REPORT (MANAGE -2021-22)**

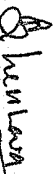
Sl.No.	Audit comments	Replies furnished
1	<b>Adequacy of Internal Audit System :</b> There is no Internal Audit Wing. The assignment of Internal audit was entrusted to a Chartered Accountants firm, for the year 2021-22.	Facts are confirmed. *
2.	<b>Adequacy of Internal Control System :</b> Internal control system is adequate.	Facts are confirmed.
3.	<b>System of Physical verification of Fixed Assets :</b> Annual Physical verification of Fixed Assets for 2021-22 was not conducted.	Facts are confirmed.
4.	<b>System of Physical verification of Inventory :</b> Annual Physical verification of inventory for 2021-22 was not conducted.	Facts are confirmed.
5.	<b>Regularity in payment of statutory dues :</b> Statutory dues were paid regularly.	Facts are confirmed.

ASSISTANT ACCOUNTS OFFICER



Dr. P. CHANDRA SHEKARA

DIRECTOR GENERAL  
జి. డి. చంద్రశేఖర్



సాధారణ / Director General  
రాజీవ్ గాంధీ జిల్లా కార్యకర్తల సంస్థ (సీసీసీ)  
National Institute of Agricultural Extension Management (MANAGES)  
హైదరాబాద్, తెలంగాణ-500 030. డి.ఎం. నగర్  
Rajendranagar, Hyderabad-500 030. T.S. INDIA



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**NATIONAL INSTITUTE OF AGRICULTURAL EXTENSION MANAGEMENT (MANAGE)**  
**CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT OF MANAGE FOR THE YEAR ENDING 31/03/2022**

(Amount in Rs.)

RECEIPTS	Current Year	Previous Year	PAYMENTS	Current Year	Previous Year
<b>I. Opening Balances</b>			<b>I. Expenses</b>		
a) Cash in hand	-	-	a) Establishment Expenses	10,41,72,027	9,95,02,614
b) Bank Balances	2,12,667	-	b) Administrative Expenses	3,18,78,342	2,67,41,682
i) In Current Accounts - MANAGE	3,07,47,737	1,75,17,372	c) Prepaid Expenses	6,55,219	11,50,047
ii) In Savings Accounts - MANAGE	2,86,44,313	2,21,33,486	d) Prior period Expenses	13,95,882	-
iii) In Savings Accounts - AC&ABC	6,02,259	2,91,597	Training Programmes - MANAGE	1,70,48,120	98,03,001
iv) In Savings Accounts - GPF	8,326	8,104	Payment made against funds for	2,43,83,106	1,26,09,400
v) In Savings Accounts - CPF	-	-	- PGPABM	32,49,259	17,22,810
			- DAESID	86,01,980	75,61,499
			- PGDAEM	12,18,10,761	5,48,16,045
			- AC&ABC	10,84,19,146	10,70,89,610
			- DAESI STRY & FCAC & SKILL TRG	98,64,841	-
			- RAFTAAR	-	-
<b>II. Grants Received</b>			<b>III. Investments and Deposits made</b>		
a) From Govt. of India - MANAGE - Revenue	11,25,00,000	14,58,00,000	a) Out of Earmarked/Endowment Funds	-	-
b) From Govt. of India - MANAGE - Capital	3,00,00,000	-			
c) From GOI - DAESI STRY-FCAC & Skill Trg	8,08,30,000	10,79,95,000			
d) From GOVT. of India - PGDAEM	88,79,000	-			
e) From GOVT. of India - RAFTAAR	2,00,00,000	4,07,06,000			
f) From Government of India - AC&ABC	16,50,84,000	-			
			<b>IV. Expenditure on Fixed Assets and</b>		
			Capital Work-in-Progress		
<b>III. Income on Investments from</b>			a) Purchase of Fixed Assets - MANAGE	22,40,895	22,77,909
a) Own Funds - MANAGE	1,12,00,826	1,04,95,099	b) Expend. on Capital Work in Progress	-	-
b) Income on Investments - AC&ABC	9,61,574	7,25,027	c) Purchase of Fixed Assets - PGPABM	-	-
c) Income on Investments - G.P.F.	1,22,082	1,95,939	d) Purchase of Fixed Assets - RKVY-RAFTAAR	-	-
d) Income on Investments - C.P.F.	8,859	-			
			<b>IV. Expenditure on Fixed Assets and</b>		
<b>IV. Interest Received</b>			Capital Work-in-Progress		
a) On Saving Bank Account - MANAGE	8,20,602	15,04,136	a) Purchase of Fixed Assets - MANAGE	22,40,895	22,77,909
b) Loans, Advances etc. - MANAGE	3,18,983	1,89,065	b) Expend. on Capital Work in Progress	-	-
c) On Saving Bank Account - AC&ABC	5,02,613	2,85,992	c) Purchase of Fixed Assets - PGPABM	-	-
d) On Saving Bank Account - GPF	16,364	16,297	d) Purchase of Fixed Assets - RKVY-RAFTAAR	-	-
e) On Saving Bank Account - CPF	16,838	222			
			<b>V. Refund of Interest to Ministry etc. - AC&amp;ABC</b>	29,63,123	55,82,063
<b>V. Other Income - Misc Receipts - MANAGE</b>	2,35,76,717	1,72,33,176	<b>VI. Finance Charges (Interest)</b>	-	-
Other Income - PGPABM	5,11,39,565	4,00,69,633	<b>VII. Advances &amp; Deposits - MANAGE</b>	2,19,81,609	89,81,759
Other Income - DAESID	77,84,500	69,69,028	Deposits with CPWD - MANAGE	3,59,58,832	4,47,68,000
Other Income - Sponsored Programmes	6,17,69,290	6,71,80,277	Deposits with CPWD - RAFTAAR	80,30,336	-
			Advances - AC&ABC	8,02,50,965	2,47,82,381
			Advances & Withdrawals - G.P.F.	59,48,663	1,19,05,938
			Advances & Withdrawals - C.P.F.	3,01,867	-
Other Income - AC&ABC	37,81,862	6,81,000			

**NATIONAL INSTITUTE OF AGRICULTURAL EXTENSION MANAGEMENT (MANAGE)  
CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT OF MANAGE FOR THE YEAR ENDING 31/03/2022**

(Amount in Rs.)

	RECEIPTS		PAYMENTS		
	Current Year	Previous Year	Current Year	Previous Year	
VI. Amount Borrowed	-	-	-	-	
VII. Advances & Deposits - MANAGE	1,01,33,255	2,59,95,281	7,46,990	8,20,000	
Advances - AC&ABC	7,62,77,995	3,69,16,518	3,54,87,092	23,08,700	
Advances & Subscriptions - G.P.F.	50,13,500	56,30,000	3,84,826	6,49,13,013	
CPWD Civil works Deposits	-	-	1,08,54,033	5,39,946	
VIII. Investments Matured - MANAGE	16,95,29,455	29,94,66,244	2,84,26,324	90,32,824	
Investments Matured - AC&ABC	6,47,72,848	9,34,12,165	2,71,04,068	2,55,67,953	
Investments Matured - GPF	26,91,206	85,11,991	2,03,00,196	5,26,21,851	
Investments Matured - CPF	2,67,844	-	98,42,477	1,20,57,931	
IX. Other Receipts	7,10,000	8,08,000		1,10,79,480	
a) Caution Deposits - PGPABM	-	-		-	
b) Retirement Benefits from Other Depts	1,08,54,033	1,13,11,536	-	-	
c) Amount Received from AC&ABC & Incubation	3,25,26,822	2,55,31,953	1,55,796	2,12,667	
d) Misc Recoveries (G.P.F., I.T., etc.)	-	1,20,00,000	1,62,60,668	3,07,47,737	
e) Amount Receivable from ministry	-	-	98,46,553	2,86,44,313	
X. Any Other Receipts	86,70,406	77,11,737	16,748	6,02,259	
a) Duties & Taxes	1,41,115	-	-	8,326	
c) Vehicle - sale - proceeds	-	-	-	-	
<b>TOTAL</b>	<b>1,02,11,17,456</b>	<b>1,00,72,91,875</b>	<b>1,02,11,17,456</b>	<b>1,00,72,91,875</b>	

**ASSISTANT ACCOUNTS OFFICER**

**DIRECTOR GENERAL**

**NATIONAL INSTITUTE OF AGRICULTURAL EXTENSION MANAGEMENT (MANAGE)  
CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2022**

(Amount in Rs.)

	Schedule	Current Year	Previous Year
<b>INCOME</b>			
Income from Sales/Services	12	0	0
Grants/Subsidies	13	26,73,18,408	31,03,66,408
Fees/Subscriptions	14	5,77,61,593	5,82,18,621
Income from Investments	15	0	0
Income from Royalty, Publications	16	0	0
Interest Earned	17	7,91,72,950	9,41,01,865
Other Income	18	5,51,23,725	4,55,19,973
Increase/(decrease) in stock of Finished Goods	19	-1,40,606	18,477
Profit on sale of assets		0	0
<b>TOTAL (A)</b>		<b>45,92,36,070</b>	<b>50,82,25,344</b>
<b>EXPENDITURE</b>			
Establishment Expenses	20	28,82,88,680	33,02,16,896
Other Administrative Expenses etc..	21	7,83,10,157	9,43,68,604
Expenditure on Grants, Subsidies etc..	22	0	0
Interest	23	51,30,801	75,59,585
Depreciation		1,88,96,446	1,82,22,611
Provision for doubtful debts		0	0
Loss on sale of assets		0	0
<b>TOTAL (B)</b>		<b>39,06,26,084</b>	<b>45,03,67,696</b>
<b>Balance being excess of Income over Expenditure (A-B)</b>		6,86,09,986	5,78,57,648
Transfer to / from Special Reserve(Specify Each)			
Transfer to / from General Reserve			
<b>Balance being Surplus/(Deficit) carried to Corpus/Capital Fund</b>		<b>6,86,09,986</b>	<b>5,78,57,648</b>
<b>SIGNIFICANT ACCOUNTING POLICIES</b>			
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ASSISTANT ACCOUNTS OFFICER

DIRECTOR GENERAL

**NATIONAL INSTITUTE OF AGRICULTURAL EXTENSION MANAGEMENT (MANAGE)  
CONSOLIDATED BALANCE SHEET AS AT 31st MARCH 2022**

(Amount in Rs.)

	Schedule	Current Year	Previous Year
<b>CORPUS/ CAPITAL FUND AND LIABILITIES</b>			
Corpus / Capital Fund	1	1,66,44,11,302	1,55,67,39,534
Reserves and Surplus	2	0	0
Earmarked / Endowment Funds	3	87,79,741	3,84,94,520
Secured Loans and Borrowings	4	0	0
Unsecured Loans and Borrowings	5	0	0
Deferred Credit Liabilities	6	0	0
Current Liabilities and Provisions	7	25,78,93,419	24,64,87,354
<b>TOTAL</b>		<b>1,93,10,84,462</b>	<b>1,84,17,21,408</b>
<b>ASSETS</b>			
Fixed Assets	8	25,34,92,522	22,60,55,892
Investments - From Earmarked / Endowment Funds	9	0	0
Investments - Others	10	1,48,01,89,648	1,40,68,42,388
Current Assets, Loans, Advances etc..	11	19,74,02,292	20,88,23,128
Miscellaneous Expenditure (to the extent written off or adjusted)			
<b>TOTAL</b>		<b>1,93,10,84,462</b>	<b>1,84,17,21,408</b>
Significant Accounting Policies	24		
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ASSISTANT ACCOUNTS OFFICER

  
DIRECTOR GENERAL

NATIONAL INSTITUTE OF AGRICULTURAL EXTENSION MANAGEMENT (MANAGE), HYDERABAD-30  
 RECEIPTS AND PAYMENTS ACCOUNT OF MANAGE FOR THE YEAR ENDING 31/03/2022

RECEIPTS	31/03/2022	31/03/2021	PAYMENTS	31/03/2022	31/03/2021
To OPENING BALANCE	Rs.	Rs.		Rs.	Rs.
<b>MANAGE - Cash at Bank</b>	3,09,60,404	1,75,17,372	<b>RECURRING EXPENSES:</b>		
Grant in aid - Revenue	11,25,00,000	14,58,00,000	By Salaries (Administration)	4,78,92,967	4,00,94,439
Grant in aid - Capital	3,00,00,000	-	Salaries (Academic & Technical)	3,89,56,210	4,48,50,062
			Pension	1,73,22,850	1,45,58,113
			Technical co-operation	-	-
			Travelling Allowance	3,28,907	6,806
			Training Programmes	1,70,48,120	98,03,001
			Admn. Costs	3,15,49,435	2,67,34,876
			Pre-Paid Expenses	6,55,219	11,50,047
Earmarked funds - DAESI,STRY&FCAC	8,08,30,000	10,75,40,000	Earmarked funds - DAESI,STRY&FCAC	10,83,46,099	10,66,19,210
Earmarked funds - PGDAEM	88,79,000	-	Earmarked funds - PGDAEM	86,01,980	75,61,499
Earmarked funds - Skill Training	-	4,55,000	Earmarked funds - Skill Training	73,047	4,70,400
Earmarked funds - RA/FAAR	2,00,00,000	-	Earmarked funds - RA/FAAR	98,64,841	-
PGPABM - Fees & other receipts	5,11,39,565	4,00,69,633	PGPABM - Expenditure	2,43,83,106	1,26,09,400
DAESID Course - other receipts	77,84,500	69,69,028	DAESID Course - Expenditure	32,49,259	17,22,810
MANAGE Library Subscriptions	4,200	16,200	Prior period Expenses	13,95,882	-
			<b>NON RECURRING EXPENSES:</b>		
Interest on Investments	1,12,00,826	1,04,95,099	Office Equipment	2,00,580	5,52,455
Civil works (Deposits)	-	-	Civil Works	1,83,084	-
Interest on S.B. Account	8,20,602	15,04,136	Civil Works (Deposit works)	3,59,58,832	4,47,68,000
Interest on Advances to Staff	3,18,983	1,89,065	Civil Works Electrical Installations	6,24,578	4,14,567
			Furniture & Fixtures	1,90,800	41,119
			Library Books	9,000	-
			Library Journals	-	-
PGPABM - Caution Deposits	7,10,000	8,08,000	Training Aids	10,32,853	3,41,695
PG Vehicles - Sales proceed	1,41,115	-	PGPABM - Caution Deposits	7,46,990	9,28,073
			RKVY-RA/FTAR-Civil works	80,30,336	8,20,000
			RKVY-RA/FTAR-Civil works	-	-
			RKVY-RA/FTAR-Furniture	-	1,65,941
			RKVY-RA/FTAR-Training Aids	-	4,37,393
<b>ADVANCES &amp; DEPOSITS:</b>			<b>ADVANCES &amp; DEPOSITS:</b>		
Advances to Staff	2,59,784	1,68,400	Advances to Staff	-	2,00,000
Miscellaneous Advances	35,37,396	2,43,93,865	Miscellaneous Advances	1,83,93,438	68,24,907
T.A. Advances	21,53,918	7,69,071	T.A. Advances	26,62,963	12,20,672
Earnest Money Deposits	33,87,000	90,650	Earnest Money Deposits	1,90,400	1,03,500
Performance Security	7,95,157	5,73,295	Performance Security	7,34,808	6,32,680
Fixed Deposits	16,95,29,455	29,94,66,244	Fixed Deposits	18,00,00,000	29,81,22,260
Amounts Received from ACABC & Incubation	1,08,54,033	1,13,11,536	Amounts Paid to ACABC & Incubation	1,08,54,033	90,32,824
Sponsored & Consultancy Programmes	6,17,66,290	6,71,80,277	Sponsored & Consultancy Programmes	3,54,87,092	6,49,13,013
MANAGE - B & L Charges	5,77,094	1,14,770	MANAGE B & L Charges	-	-
Miscellaneous Receipts	2,29,95,423	1,71,02,206	Miscellaneous Receipts & sponsored	3,84,826	5,39,946
Other Recoveries (Grp. Income Tax etc.)	3,25,26,822	2,55,31,953	Remittance of Other Recoveries	2,84,26,324	2,55,67,953
Duties & Taxes	86,70,406	77,11,737	Duties & Taxes	98,42,477	1,10,79,480
Amount Receivable from Ministry	-	-	Outstanding Liabilities	1,23,07,173	3,16,21,292
Retirement Benefits from other Dept.	-	-	Retirement Benefits from other Dept.	-	23,08,700
			<b>BY CLOSING BALANCE</b>		
			C.B.I. - Savings Bank Account	-	7,356
			S.B.I. - Savings Bank Account	1,49,24,068	2,43,08,659
			S.B.I. - Corpus Fund Account	9,504	9,443
			IDBI - Savings Bank Account	-	1,18,558
			S.B.I. - GIZ - CCKN - S.B. Account	94,278	91,774
			S.B.I. - Incubation saving Account	12,32,818	62,11,947
			S.B.I. Current A/c	1,55,796	2,12,667
<b>TOTAL</b>	<b>67,23,44,973</b>	<b>79,77,77,537</b>	<b>TOTAL</b>	<b>67,23,44,973</b>	<b>79,77,77,537</b>

ASSISTANT ACCOUNTS OFFICER

NATIONAL INSTITUTE OF AGRICULTURAL EXTENSION MANAGEMENT (MANAGE), HYDERABAD - 30.  
INCOME AND EXPENDITURE ACCOUNT OF MANAGE FOR THE YEAR ENDING 31/03/2022

EXPENDITURE		31/03/2022		31/03/2021		INCOME		31/03/2022		31/03/2021	
		Rs.	Rs.	Rs.	Rs.			Rs.	Rs.		
To Salaries (Administration) Salaries (Academic & Technical) Pension Payment Travelling Allowance Technical Co-operation Training Programmes Admn. Costs Add: Opening stock as on 01/04/2021 Less: Closing stock as on 31/03/2022 Prior Period expenditure Depreciation on MANAGE Assets Depreciation on RAFTAAR Assets Less: Prior period Depreciation (adj)		5,21,13,863 4,34,46,398 1,83,27,998 3,93,582 2,35,91,244 3,59,99,868 9,95,812 8,55,206 1,74,71,773 10,26,749 1,84,98,522 3,61,40,474 13,95,882	4,29,86,311 4,74,99,068 1,57,38,646 6,806 1,34,97,792 - - - - - - 1,94,05,642 3,20,31,914 -	By Revenue Grant from Govt. of India Interest on Investments Interest on Saving Bank Account MANAGE Library Subscriptions Interest on Advances to Staff MANAGE Lodging Charges Miscellaneous Receipts		10,51,61,301 7,34,41,050 8,20,602 4,200 3,18,983 5,77,094 4,95,29,511	9,10,10,209 7,85,28,498 15,04,136 16,200 1,89,065 1,14,770 4,95,31,385				
<b>PGPABM Expenditure</b>		69,02,488 32,83,448 68,08,317 79,74,644	2,49,68,897 3,94,450 1,36,66,277 4,76,872	<b>PGPABM Income</b> - Fee from Students - Misc. Receipts - Profit on sale of Asset		4,99,52,893 11,86,672 6,781	5,11,46,346 4,00,71,736				
DAESI Expenditure		42,03,998	18,47,655	DAESI Income		78,04,500	69,69,028				
To Excess of income over exp. MANAGE To Excess of income over exp. PGPABM To Excess of income over exp. DAESI To Total Excess of income over expenditure		3,59,44,778 2,57,82,999 36,00,502	6,53,28,279			8,07,78,044					
<b>TOTAL</b>		<b>28,88,03,587</b>	<b>26,79,35,027</b>	<b>TOTAL</b>		<b>28,88,03,587</b>	<b>26,79,35,027</b>				

ASSISTANT ACCOUNTS OFFICER



NATIONAL INSTITUTE OF AGRICULTURAL EXTENSION MANAGEMENT (MANAGE), HYDERABAD- 30  
BALANCE SHEET OF MANAGE AS AT 31/03/2022

LIABILITIES	31-03-2022		31-03-2021		ASSETS	31-03-2022		31-03-2021	
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
<b>CORPUS/CAPITAL FUND</b>					<b>FIXED ASSETS</b>				
Accumulated Surplus - MANAGE upto 31/3/2021	57,25,02,883		52,27,74,799		Training Aids	26,17,872		32,20,008	
Add: Excess of income over expenditure 2021-22	3,59,44,778	60,84,47,661	4,97,28,084	57,25,02,883	Furniture & Fixtures	69,24,668		63,47,773	
					Office Equipment	71,44,395		81,93,151	
Accumulated Surplus - PGPABM upto 31/3/2021	25,55,59,414		22,96,30,827		Library Books	38,900		55,833	
Add: Excess of income over expenditure 2021-22	2,57,82,999	28,13,42,413	2,59,28,587	25,55,59,414	Vehicles	3,302		3,885	
					Civil - Buildings on Leasehold Land	9,49,36,961	(Value 66)	10,18,97,073	
Accumulated Surplus - DAESI upto 31/3/2021	3,01,58,193		2,50,36,820		Civil works - Solar Energy	91,579		1,52,682	
Add: Excess of income over expenditure 2021-22	36,00,592	3,37,58,695	51,21,373	3,01,58,193	Civil works - Electrical Installations	2,30,91,834		1,94,24,085	
					Vehicles (PGPABM)	21,73,492		27,02,276	
<b>SUB-TOTAL</b>		92,35,48,769		85,82,20,490	Library Journals	10,80,815		8,81,498	
					Capital Work in progress	11,09,65,995		7,77,24,816	
					RAFTAAR-Civil Work	6,68,284		7,42,538	
					RAFTAAR-Elec. Installation	2,76,538		3,07,265	
					RAFTAAR-Furniture	25,08,008		27,86,676	
					RAFTAAR-Training Aids	9,64,649		16,07,749	
<b>CAPITAL RESERVE (GRANTS-IN-AID)</b>					<b>CURRENT ASSETS</b>				
Grant-In-Aid from Ministry of Agriculture & FW for acquisition of Assets upto 31/03/2021	62,75,52,353		58,00,05,155		Investments (Fixed Deposits)	1,36,58,42,757		1,32,01,48,662	
(+)- Grants utilised for acquiring assets during 2021-22	3,81,31,134		4,73,47,198		Closing stock (Stationery&Stamps)	8,55,206		9,95,812	
(+)- Grants utilised for staff advances during 2021-22	-		2,00,000						
(+)- Grants utilised for Solar Energy during 2021-22	-		-		<b>ADVANCES &amp; DEPOSITS</b>				
<b>SUB-TOTAL</b>	66,56,83,487	66,56,83,487	62,75,52,353	62,75,52,353	Advances to Staff (Schedule B)	99,452		3,59,236	
					Misc. Advances and TA Advances	1,98,22,412		1,93,43,092	
					Telephone Deposits	78,998		78,998	
					Deposits with CPWD	3,52,53,526		4,35,89,802	
					RAFTAAR-Deposits with CPWD	2,30,30,336		1,50,00,000	
					Deposits with other Departments	9,82,450		9,82,450	
					Susp. Contractors	1,44,768		1,44,768	
<b>CURRENT LIABILITIES</b>					Accrued Interest	5,74,69,076		3,04,52,402	
Outstanding Liabilities	1,94,73,295	1,94,73,295	1,50,83,954	1,50,83,954	Pre-Paid Expenses	6,57,273		11,50,047	
Performance Security	48,70,637	48,70,637	48,10,288	48,10,288	Amount receivable Earmarked PGDAEM	16,01,816		-	
Earnest Money Deposits	36,33,275	36,33,275	4,36,675	4,36,675	Amount receivable from ACBAC	17,44,002		-	
Provision for doubtful debts	1,44,768	1,44,768	1,44,768	1,44,768	<b>CLOSING BALANCE</b>				
Sponsored Training Programmes	13,43,48,937	13,43,48,937	13,24,38,195	13,24,38,195	C.B.I. - Savings Bank Account	1,64,16,464		3,09,60,404	
Caution Deposits (PGPABM)	9,45,010	9,45,010	9,82,000	9,82,000	SBI - Savings Bank Account	1,49,24,068		-	
Earmarked funds - PGDAEM Course	-	-	5,07,617	5,07,617	SBI - Corpus Fund Account	9,504		9,504	
Earmarked funds - DAESI, STRY, & FCAC Skill	1,03,81,557	1,03,81,557	3,79,86,903	3,79,86,903	SBI - GIZ CCKN-SB Account	94,278		123,2818	
Suspenses Saving A/c (BRS)	40,83,588	40,83,588	-	-	SBI - Incubation SB Account	123,2818		-	
Grants (Unutilised)	74,04,342	74,04,342	28,92,861	28,92,861	SBI - CURRENT Account	155,796		-	
Grants (Unutilised Solar Energy)	28,92,861	28,92,861	-	-					
Duties & Taxes GST Payable	73,234	73,234	-	-	<b>TOTAL</b>	1,77,74,85,848		1,68,92,52,881	
Duties & Taxes GST Payable	2,148	2,148	-	-					
Remittances of Salary Recovery NPS	-	-	-	-					
<b>TOTAL</b>	1,77,74,85,848	1,77,74,85,848	1,68,92,52,881	1,68,92,52,881					

Assistant Accounts Officer