



ANNUAL ACCOUNTS

For the Financial Year 2022-2023

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

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(by email only)



प्रधान निदेशक लेखापरीक्षा (केंद्रीय), हैदराबाद का कार्यालय-500004
Office of
Principal Director of Audit (Central), Hyderabad - 500 004



No. PDA(C)/CEA/Unit-V/MANAGE/SAR:2022-23/2023-24/

Date: 18.07.2023

सेवा में

सचिव, भारत सरकार, कृषि मंत्रालय,
नई दिल्ली -110 001

महोदय,

विषय: National Institute of Agricultural Extension Management (MANAGE),
Hyderabad के वर्ष 2022-23 के लेखों पर पृथक लेखापरीक्षा प्रतिवेदन

Separate Audit Report (SAR) on the Accounts of National Institute of Agricultural Extension Management (MANAGE), Hyderabad for the year 2022-23, Annexure to SAR and one copy of the Annual Accounts of the Institute for the year 2022-23, 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

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

Copy to the Director, National Institute of Agricultural Extension Management (MANAGE), Hyderabad along with one copy of Annual Accounts for the year 2022-23 (English version), with a request to furnish Hindi version of the approved Annual Accounts 2022-23 (2 sets), to this Office.

संल:यथोपरि

Ch.V. Sai Prasad

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

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 2023

We have audited the attached Balance Sheet of National Institute of Agriculture Extension Management (MANAGE), Hyderabad, as at 31 March 2023, 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 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:

1.4 Comments on Accounts

A. Consolidated Balance Sheet

A.1. Corpus/ Capital Fund and Liabilities – ₹ 265.77 crore

A.1.1 Current Liabilities and Provisions – ₹ 93.57 crore

Reference No. OBS-686041

An amount of ₹74.76 Crore released towards Interest subvention on loans was disbursed under Financing Facility under AIF(Agriculture Infrastructure Fund) Scheme for disbursing funds to the implementing agencies. Though the funds released were for specific or earmarked purpose, these funds were booked under Sponsored Training Programmes vide Item No.6 under Schedule 7- Current Liabilities & Provisions (₹84,39,25,850) instead of under Schedule 2 - Earmarked Funds.

This has resulted in overstatement of Current Liabilities and understatement of Earmarked Funds to the extent of ₹74.76 crore.

A.2 Assets - ₹ 265.77 crore

A.2.1 Fixed Assets – ₹ 25.04 crore

Reference Number: OBS-683983

An amount of ₹11.71 lakh incurred upto 31st March 2023 towards “Providing 13 passenger lift at PGDM block at MANAGE, Rajendranagar” was not included under Capital Work in Progress -Schedule 8 of the Balance Sheet. This resulted in understatement of Fixed Assets (Capital -work-in progress) and overstatement of CPWD deposit by ₹11,71,359.

A.2.2 Current Assets, Loans, Advances etc. – ₹ 104.35 crore

Reference Number: OBS-681819

An amount of ₹129.86 Crore was invested in the form of Fixed Deposit with Scheduled Banks on which interest is compounding on quarterly basis. The calculation of accrued interest was being made on the base value of investment for the FY 2022-23 instead of Actual value of Fixed Deposit (Principal amount of Fixed deposit plus accrued interest thereon for the previous financial year i.e., 2021-22).

This resulted in understatement of accrued interest on investment for an amount of ₹32.18 lakh (₹19.78 lakh+₹12.40 lakh). Thereby, Current Asset and Corpus/Capital Fund both are understated by ₹32.18 lakh.

B. Consolidated Income and Expenditure Account

B.1 Expenditure – ₹ 47.37 crore

B.1.1 Other Administrative Expenses etc.– ₹10.68 crore

Reference Number: OBS-684000

The work “Development of horticulture works at IGH” was undertaken by the CPWD through deposit work as detailed below:

Sl. No.	Name of the Work	Deposit as on 31.03.2022	Expenditure up to 31.03.2022	Expenditure during FY 2022-23	Expenditure upto 31.03.2023
1	Development of horticulture works at IGH	₹23,73,083	₹52,415	₹21,11,635	₹21,64,050

An amount of ₹21,11,635 incurred on Development of Horticulture works at IGH of Revenue nature was not taken under expenses in Income and Expenditure Account but was shown as deposit with CPWD. This resulted in understatement of Schedule-21 Other Administrative Expenses etc. by ₹21.11 lakh and overstatement of CPWD deposit for the same amount.

C. General

C.1. An amount of ₹70,00,000 received for specific purpose i.e., a Knowledge partner for implementing Renovation and Agri Entrepreneur programme was exhibited as Earmarked Fund -RAFTAAR in Receipts and Payments Account. However the details of receipts and expenditure incurred was not indicated in the Schedule of Earmarked Funds.

C.2. No provision was made under Current liabilities towards the Subscription of Library Journals from M/s Total Library Solutions (India) private limited for the period from January 2023 to March 2023.

C.3. No provision was made for Retirement benefits on actuarial basis in accordance with the Accounting Standard-15 and uniform format of accounts.

D. Grants-in-Aid

Out of total grants-in-aid of ₹32.23¹ crore received during the year together with previous year certified unutilized balance of ₹18.77 crore, totaling ₹51.00 crore, the Institute utilized a sum of ₹34.85 crore², leaving a balance of ₹16.15 crore unutilized as on 31st March 2023.



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

¹ GIA received ₹32.23 crore : Revenue Grant : ₹13.21 crore. Capital Grant - ₹4.00 crore, PGDAEM – ₹0.50 crore, ACABC - ₹14.52 crore

² Expenditure incurred: ₹ 34.85 crore : Revenue Expenditure - ₹13.57 crore, Capital Expenditure - ₹4.00 crore, PGDAEM - ₹0.37 crore, ACABC - ₹16.69 crore and Solar Energy - ₹0.22 crore

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 2023.

Sl.No.	Audit comments	Replies furnished
1	We have audited the attached Balance Sheet of National Institute of Agricultural Extension Management (MANAGE), Hyderabad, as at 31 st 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 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.	No reply is necessary
2	This separate Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Reports / CAG's Audit Reports separately.	No reply is necessary
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.	No reply is necessary

4	Based on our audit, we report that:	
i	We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;	No reply is necessary
ii	The Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report have been drawn up in the format approved by Ministry of Finance, Government of India.	No reply is necessary
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.	No reply is necessary
iv	We further report that;	
	Comments on Accounts :	
A	Consolidated Balance Sheet	
A.1	Corpus/Capital Fund and Liabilities – Rs. 265.77 Crore	
A.1.1	Current Liabilities and Provisions – Rs. 93.57 Crore	
	Reference No. OBS-686041	
	An amount of ₹ 74.76 Crore released towards Interest subvention on loans was disbursed under Financing Facility under AIF (Agriculture Infrastructure Fund) Scheme for disbursing funds to the implementing agencies. Though the funds released were for specific or earmarked purpose, these funds were booked under Sponsored Training Programmes vide Item No. 6 under Schedule 7 – Current Liabilities & Provisions (Rs. 84,39,25,850) instead of under Schedule 2 – Earmarked Funds. This has resulted in overstatement of Current Liabilities and understatement of Earmarked Funds to the extent of Rs. 74.76 crore.	The suggestion of the audit is noted and it will be corrected in the annual accounts of MANAGE for the financial year 2023-24.
A.2	Assets - ₹ 265.77 Crore	
A.2.1	Fixed Assets – Rs. 25.04 Crore	

	Reference No. OBS-683983	
	An amount of ₹11.71 lakh incurred upto 31 st March 2023 towards "Providing 13 passenger lift at PGDM block at MANAGE, Rajendranagar" was not included under Capital Work in Progress -Schedule 8 of the Balance Sheet. This resulted in understatement of Fixed Assets (Capital - work-in progress) and overstatement of CPWD deposit by ₹11,71,359.	While preparing the annual accounts of MANAGE for the financial 2022-23, an amount of Rs. 11,71,359 was shown as Deposits with CPWD instead of showing as Capital Work-in-Progress. This will be corrected in the annual accounts of MANAGE for the financial year 2023-24.
A.2.2	Current Assets, Loans, Advances etc. - ₹104.35 Crore	
	Reference No: OBS-681819	
	An Amount of ₹129.86 Crore was invested in the form of Fixed Deposit with Scheduled Banks on which interest is compounding on quarterly basis. The calculation of accrued interest was being made on the base value of investment for the financial year 2022-23 instead of Actual value of Fixed Deposit (Principal amount of fixed plus accrued interest thereon for the previous financial year i.e. 2021-22). This resulted in understatement of accrued interest on investment for an amount of ₹32.18 lakh (₹19.78 lakh + ₹12.40 lakh). Thereby, Current Asset and Corpus/Capital Fund both are understated by ₹32.18 lakh.	This will be corrected in the annual accounts of MANAGE for the financial year 2023-24.

B	Consolidated Income and Expenditure Account	
B.1	Expenditure - ₹47.37 Crore	
B.1.1	Other Administrative Expenses etc. - ₹10.68 Crore	
	Reference No.OBS-684000	
	<p>The work "Development of horticulture works at IGH" was undertaken by the CPWD through deposit work as detailed below :</p> <p>Deposit as on 31/03/2022 - ₹23,73,083 Expenditure as on 31/03/2022 - ₹52,415 Expenditure during 2022-23 - ₹21,11,635 Expenditure upto 31/03/2023 - ₹21,64,050</p> <p>An amount of ₹21,11,635 incurred on Development of Horticulture works at IGH of Revenue nature was not taken under expenses in Income and Expenditure Account but was shown as deposit with CPWD. This resulted in understatement of Schedule-21 Other Administrative Expenses etc. by ₹21.11 lakh and overstatement of CPWD deposit for the same amount.</p>	<p>It is stated that an amount of Rs. 23,73,083/- was released to CPWD towards deposit amount for "Development of horticulture works at IGH" and the same was shown under Deposits with CPWD in the balance sheet as at 31/03/2023 as the work is under progress. After completion of total work, actual expenditure amount will be booked as revenue expenditure.</p>
C	General	
C.1	An amount of ₹ 70,00,000 received for specific purpose i.e., a Knowledge partner for implementing Renovation and Agri Entrepreneur programme was exhibited as Earmarked Fund - RAFTAAR in Receipts and Payments Account. However the details of receipts and expenditure incurred was not indicated in the Schedule of Earmarked Funds.	<p>It is stated that receipt of funds and utilization of funds under RAFTAAR were shown in the Receipt and Payments account for the year ending 31/03/2023. The balance amount was shown under "Sponsored Training Programmes" in the balance sheet.</p>
C.2	No provision was made under Current liabilities towards the Subscription of Library Journals from M/s Total Library Solutions (India) private limited for the period from January 2023 to March 2023.	<p>MANAGE could not made provision under Library Journals</p>

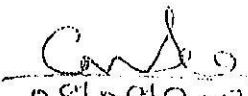
		towards subscription for the period from January to March 2023 due to non-receipt of invoice M/s. Total Library Solutions (India) Private Limited for the calendar year 2023.
C.3	No provision was made for Retirement benefits on actuarial basis in accordance with the Accounting Standard 15 and uniform format of accounts.	MANAGE will identify authorized institutes like Life Insurance Corporation of India etc., for ascertaining the exact amount for recognizing all retirement benefits to employees on actuarial valuation for considering the same during the financial year 2023-24 onwards.
D	Grants-in-aid	
	Out of total grants-in-aid of Rs. 32.23 crore received during the year together with previous year certified unutilized balance of Rs. 18.77 crore, totaling Rs. 51.00 crore, the Institute utilized a sum of Rs. 34.85 crore, leaving a balance of Rs. 16.15 crore unutilized as on 31 March 2023.	It is stated that Opening Balance of Grants-in-aid as on 01/04/2022 was Rs. 6.92 crore which was reported as Rs. 18.77 crore in the Separate Audit Report. Receipt and utilization of grants were agreed to MANAGE Annual Accounts and Audit Reports. The unspent balances of grants were matched with the audit report upto the financial year 2009-10. The unutilized grants as on 31/03/2023 were Rs. 4.30 crore only whereas it is stated Rs. 16.15 crore in the

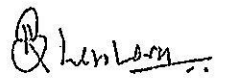
		audit report. The difference in the balances appeared from the financial year 2010-11 onwards. A detailed statement showing year-wise unspent grants with MANAGE was submitted to audit for necessary correction in their records and also for future compliance.
E	Management Letter	
	The observations which are not included in the Separate Audit Report meriting the attention of the Management i.e. Director General, National Institute of Agricultural Extension Management (MANAGE), Hyderabad, through a Management Letter issued separately for necessary corrective action.	The observations 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.

	Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this Report are in agreement with the books of accounts.	No reply is necessary
	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 :	No reply is necessary
	a. In so far as it relates to the Balance Sheet of the state of affairs of the National Institute of Agricultural Extension Management (MANAGE), Hyderabad, as at 31 March 2023, and	No reply is necessary
	b. In so far as it relates to Income & Expenditure Account of the Surplus for the year ended on that date.	No reply is necessary

ANNEXURE TO SEPARATE AUDIT REPORT (MANAGE 2022-23)

Sl.No.	Audit comments	Replies furnished
1	Adequacy of Internal Audit System : It does not have its own Internal Audit Wing. Internal Audit has been conducted by Chartered Accountant firms for the year 2022-23.	Facts are confirmed.
2.	Adequacy of Internal Control System : The internal control system is adequate.	Facts are confirmed.
3.	System of Physical verification of Fixed Assets : Annual Physical verification of Fixed Assets has been conducted for the year 2022-23.	Facts are confirmed.
4.	System of Physical verification of Inventory : Annual Physical verification of inventory has been conducted for the year 2022-23.	Facts are confirmed.
5.	Regularity in payment of statutory dues : Statutory dues were paid regularly.	Facts are confirmed.


 08/08/2023
 ASSISTANT ACCOUNTS OFFICER


 DIRECTOR GENERAL
 डॉ. पी. चन्द्रशेखरा
 Dr. P. CHANDRA SHEKARA
 महानिदेशक / Director General
 राष्ट्रीय कृषि विस्तार प्रबंध संस्थान (मैनेज)
 National Institute of Agricultural Extension Management (MANAGE)
 राजेन्द्रनगर, हैदराबाद-500 030. टी.एस. भारत
 Rajendranagar, Hyderabad-500 030. T.S. INDIA

NATIONAL INSTITUTE OF AGRICULTURAL EXTENSION MANAGEMENT (MANAGE)
CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT OF MANAGE FOR THE YEAR ENDING 31/03/2023

RECEIPTS		(Amount in Rs.)			
	Current Year	Previous Year	PAYMENTS	Current Year	Previous Year
I. Opening Balances			I. Expenses		
a) Cash in hand	-	-	a) Establishment Expenses	13,25,03,977	10,41,72,027
b) Bank Balances			b) Administrative Expenses	3,58,72,269	3,18,78,342
i) In Current Accounts - MANAGE	1,55,796	2,12,667	c) Prepaid Expenses	9,04,839	6,55,219
ii) In Savings Accounts - MANAGE	1,62,60,668	3,07,47,737	d) Prior period Expenses	-	13,95,882
iii) In Savings Accounts - AC&ABC	98,46,553	2,86,44,313	II. Payment made against funds for		
iv) In Savings Accounts - GPF	16,748	6,02,259	Training Programmes - MANAGE	2,34,12,147	1,70,48,120
v) In Savings Accounts - CPF	-	8,326	- PGPABM	3,82,52,570	2,43,83,106
II. Grants Received			- DAESID	58,35,658	32,49,259
a) From Govt. of India - MANAGE - Revenue	13,20,66,000	11,25,00,000	- PGDAEM	36,42,843	86,01,980
b) From Govt. of India - MANAGE - Capital	4,00,00,000	3,00,00,000	- AC&ABC	12,98,51,246	12,18,10,761
c) From GOI - DAESI STRY-FCAC & Skill Trg	7,92,46,680	8,08,30,000	- DAESI STRY & FCAC & SKILL TRG	8,78,70,000	10,84,19,146
d) From GOVT. of India - PGDAEM	50,00,000	88,79,000	- RAFTAAR	1,09,07,047	98,64,841
e) From GOVT. of India - RAFTAAR	70,00,000	2,00,00,000	III. Investments and Deposits made		
f) From Govt of India - ACABC	14,52,00,000	16,50,84,000	a) Out of Earmarked/Endowment Funds	-	-
g) From Govt of India - AIF - FUNDS	74,75,82,202				
III. Income on Investments from			b) Out of own Funds (Investments MANAGE)	13,00,00,000	18,00,00,000
a) Own Funds - MANAGE	1,28,32,297	1,12,00,826	c) Investments - AC&ABC	2,00,00,000	9,00,56,712
b) Income on Investments - AC&ABC	5,12,464	9,61,574	d) Investments - GPF	-	24,80,000
c) Income on Investments - G.P.F.	69,286	1,22,082	IV. Expenditure on Fixed Assets and		
d) Income on Investments - C.P.F.	-	8,859	Capital Work-in-Progress		
IV. Interest Received			a) Purchase of Fixed Assets - MANAGE	81,40,814	22,40,895
a) On Saving Bank Account - MANAGE	14,36,906	8,20,602	b) Expend. on Capital Work in Progress	-	-
b) Loans, Advances etc. - MANAGE	2,93,596	3,18,983	c) Purchase of Fixed Assets - PGPABM	-	-
c) On Saving Bank Account - AC&ABC	4,22,331	5,02,613	d) Purchase of Fixed Assets - RKVY-RAFTAR.	-	-
d) On Saving Bank Account - GPF	7,926	16,364	V. Refund of Interest to Ministry etc.- AC&ABC	27,39,828	29,63,123
e) On Saving Bank Account - CPF	-	16,838	VI. Finance Charges (Interest)	-	-
V. Other Income - Misc Receipts - MANAGE	1,92,64,725	2,35,76,717	VII. Advances & Deposits - MANAGE	2,79,92,753	2,49,81,609
Other income - PGPABM	5,09,32,284	5,11,39,565	Deposits with CPWD - MANAGE	3,39,99,000	3,59,58,832
Other income - DAESID	62,67,501	77,84,500	Deposits with CPWD - RAFTAAR	-	80,30,336
Other income - Sponsored Programmes	5,02,34,245	6,17,69,290	Advances - AC&ABC	5,59,69,468	8,02,50,965
Other income - AC&ABC	24,67,834	37,81,862	Advances & Withdrawals - G.P.F.	75,32,071	59,48,663
			Advances & Withdrawals - C.P.F.	-	3,01,867

NATIONAL INSTITUTE OF AGRICULTURAL EXTENSION MANAGEMENT (MANAGE)
CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT OF MANAGE FOR THE YEAR ENDING 31/03/2023

2

RECEIPTS				PAYMENTS		(Amount in Rs.)	
	Current Year	Previous Year		Current Year	Previous Year		
VI. Amount Borrowed	-	-	VIII. Other Payments				
VII. Advances & Deposits - MANAGE	1,41,67,863	1,01,33,255	Caution Deposits - PGPABM	9,20,000	7,46,990		
Advances - AC&ABC	6,49,64,465	7,62,77,995	Retirement Benefits from other Deptt.		-		
Advances & Subscriptions - G.P.F.	46,64,000	50,13,500	Sponsored & Consultancy	4,53,64,889	3,54,87,092		
CPWD Civil works Deposits	-	-	MANAGE B&L & other payments	4,94,038	3,84,826		
VIII. Investments Matured - MANAGE	22,28,31,219	16,95,29,455	Amount Paid to AC&ABC	1,38,55,090	1,08,54,033		
Investments Matured - AC&ABC	7,10,15,587	6,47,72,848	Remittances of Recoveries (GPF, IT etc.)	3,10,14,943	2,84,26,324		
Investments Matured - GPF	27,82,007	26,91,206	Outstanding Liabilities - MANAGE & ACABC	2,81,79,727	2,71,04,068		
Investments Matured - CPF	-	2,67,844	X. Any Other Expenditure				
IX. Other Receipts			AC&ABC - HH, Operating, Service Charges	2,78,29,842	2,03,00,196		
a) Caution Deposits - PGPABM	9,20,000	7,10,000	Duties & Taxes	36,63,350	98,42,477		
b) Retirement Benefits from Other Depts	-	-					
c) Amount Received from AC&ABC & Incubation	1,40,70,544	1,08,54,033	IX. Closing Balances				
d) Misc Recoveries (G.P.F., I.T., etc.)	3,28,73,255	3,25,26,822	a) Cash in hand	-	-		
e) Amount Receivable from ministry	-	-	b) Bank Balances				
X. Any Other Receipts			i) In Current Accounts - MANAGE	3,630	1,55,796		
a) Duties & Taxes	43,59,666	86,70,406	ii) In Savings Accounts - MANAGE	80,84,05,873	1,62,60,668		
c) Vehicle - sales - proceed	-	1,41,115	iii) In Savings Accounts - AC&ABC	4,48,88,390	98,46,553		
d) Furniture & fixture - sales proceed	1,04,534	-	iv) In Savings Accounts - GPF	7,896	16,748		
e) Office Equipment - sales proceed	1,04,534	-					
f) Training Aids - Sales proceed	80,482	-					
TOTAL	1,76,00,54,198	1,02,11,17,456	TOTAL	1,76,00,54,198	1,02,11,17,456		


ASSISTANT ACCOUNTS OFFICER


DIRECTOR GENERAL

NATIONAL INSTITUTE OF AGRICULTURAL EXTENSION MANAGEMENT (MANAGE)
CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023

(Amount in Rs.)			
INCOME	Schedule	Current Year	Previous Year
Income from Sales/Services	12	0	0
Grants/Subsidies	13	30,25,81,893	26,73,18,408
Fees/Subscriptions	14	5,57,71,716	5,77,61,593
Income from Investments	15	0	0
Income from Royalty, Publications	16	0	0
Interest Earned	17	7,88,58,565	7,91,72,950
Other Income	18	5,05,57,808	5,51,23,725
Increase/(decrease) in stock of Finished Goods	19	5,19,465	-1,40,606
Profit on sale of assets		0	0
TOTAL (A)		48,82,89,447	45,92,36,070
EXPENDITURE			
Establishment Expenses	20	33,19,40,042	28,82,88,680
Other Administrative Expenses etc..	21	10,67,56,759	7,83,10,157
Expenditure on Grants, Subsidies etc..	22	0	0
Interest	23	49,31,367	51,30,801
Depreciation		3,00,34,552	1,88,96,446
Provision for doubtful debts		0	0
Loss on sale of assets		0	0
TOTAL (B)		47,36,62,720	39,06,26,084
Balance being excess of Income over Expenditure (A-B)		1,46,26,727	6,86,09,986
Transfer to Special Reserve(Specify Each)			
Transfer to / from General Reserve			
Balance being Surplus/(Deficit) carried to Corpus/Capital Fund		1,46,26,727	6,86,09,986
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITES AND NOTES ON ACCOUNTS	25		


ASSISTANT ACCOUNTS OFFICER

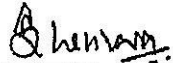

DIRECTOR GENERAL

NATIONAL INSTITUTE OF AGRICULTURAL EXTENSION MANAGEMENT (MANAGE)
CONSOLIDATED BALANCE SHEET AS AT 31st MARCH 2023

(Amount in Rs.)

	Schedule	Current Year	Previous Year
<u>CORPUS/ CAPITAL FUND AND LIABILITIES</u>			
Corpus / Capital Fund	1	1,72,05,66,581	1,66,44,11,302
Reserves and Surplus	2	0	0
Earmarked / Endowment Funds	3	14,88,042	87,79,741
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	93,56,82,531	25,78,93,419
TOTAL		2,65,77,37,154	1,93,10,84,462
<u>ASSETS</u>			
Fixed Assets	8	25,04,22,321	25,34,92,522
Investments - From Earmarked / Endowment Funds	9	0	0
Investments - Others	10	1,36,38,51,490	1,48,01,89,648
Current Assets, Loans, Advances etc..	11 →	1,04,34,63,343	19,74,02,292
Miscellaneous Expenditure (to the extent written off or adjusted)			
TOTAL		2,65,77,37,154	1,93,10,84,462
Significant Accounting Policies	24		
Contingent Liabilities and Notes on Accounts	25		


ASSISTANT ACCOUNTS OFFICER


DIRECTOR GENERAL

NATIONAL INSTITUTE OF AGRICULTURAL EXTENSION MANAGEMENT (MANAGE), HYDERABAD-30
RECEIPTS AND PAYMENTS ACCOUNT OF MANAGE FOR THE YEAR ENDING 31/03/2023

RECEIPTS	31/03/2023 Rs.	31/03/2022 Rs.	PAYMENTS	31/03/2023 Rs.	31/03/2022 Rs.
To OPENING BALANCE			RECURRING EXPENSES:		
MANAGE - Cash at Bank	1,64,16,464	3,09,60,404	By Salaries (Administration)	5,58,52,896	4,78,92,967
Grant in aid - Revenue	13,20,66,000	11,25,00,000	Salaries (Academic & Technical)	5,64,21,546	3,89,56,210
Grant in aid - Capital	4,00,00,000	3,00,00,000	Pension	2,02,29,535	1,73,22,850
			Technical co-operation	73,349	-
			Travelling Allowance	11,35,014	3,28,907
			Training Programmes	2,34,12,147	1,70,48,120
			Admn. Costs	3,46,63,906	3,15,49,435
			Pre-Paid Expenses	9,04,839	6,55,219
Earmarked funds - DAESI,STRY&FCAC	7,88,34,000	8,08,30,000	Earmarked funds - DAESI,STRY&FCAC	8,78,70,000	10,83,46,099
Earmarked funds - PGDAEM	50,00,000	88,79,000	Earmarked funds - PGDAEM	36,42,843	86,01,980
Earmarked funds - Skill Training	4,12,680	-	Earmarked funds - Skill Training	-	73,047
Earmarked funds - RAFTAAR	70,00,000	2,00,00,000	Earmarked funds - RAFTAAR	1,09,07,047	98,64,841
Agriculture Infrastructure Fund - CNA	74,75,82,202	-			
PGPABM - Fees & other receipts	5,09,32,284	5,11,39,565	PGPABM - Expenditure	3,82,52,570	2,43,83,106
DAESID Course - other receipts	62,67,501	77,84,500	DAESID Course - Expenditure	58,35,658	32,49,259
MANAGE Library Subscriptions	64,540	4,200	Prior period Expenses	-	13,95,882
			NON RECURRING EXPENSES:		
Interest on Investments	1,28,32,297	1,12,00,826	Office Equipment	3,55,816	2,00,580
Civil works (Deposits)	-	-	Civil Works	10,13,742	1,83,084
Interest on S.B. Account	14,36,906	8,20,602	Civil Works (Deposit works)	3,39,99,000	3,59,58,832
Interest on Advances to Staff	2,93,596	3,18,983	Civil Works Electrical Installations	-	6,24,578
			Furniture & Fixtures	21,24,855	1,90,800
PGPABM - Caution Deposits	9,20,000	7,10,000	Library Books	43,052	9,000
PG Vehicles - Sale proceeds	-	1,41,115	Library Journals	5,78,128	-
Office equipment - Sale proceeds	1,04,534	-	Training Aids	17,97,988	10,32,853
Furniture - Sale proceeds	1,04,534	-	civil works solar roof top grid hybrid	22,27,233	-
Training Aid - Sale proceeds	80,482	-	PGPABM - Caution Deposits	9,20,000	7,46,990
			RKVY-RAFTTAR-Civil works-Deposits	-	80,30,336
			RKVY-RAFTTAR-Civil works	-	-
			RKVY-RAFTTAR-Furniture	-	-
			RKVY-RAFTTAR-Training Aids	-	-

NATIONAL INSTITUTE OF AGRICULTURAL EXTENSION MANAGEMENT (MANAGE), HYDERABAD-30
RECEIPTS AND PAYMENTS ACCOUNT OF MANAGE FOR THE YEAR ENDING 31/03/2023

RECEIPTS	31/03/2023 Rs.	31/03/2022 Rs.	PAYMENTS	31/03/2023 Rs.	31/03/2022 Rs.
ADVANCES & DEPOSITS:			ADVANCES & DEPOSITS:		
Advances to Staff	88,052	2,59,784	Advances to Staff	-	-
Miscellaneous Advances	67,47,193	35,37,396	Miscellaneous Advances	1,91,00,179	1,83,93,438
T.A. Advances	32,39,709	21,53,918	T.A. Advances	49,54,305	26,62,963
Earnest Money Deposits	12,90,000	33,87,000	Earnest Money Deposits	32,07,650	1,90,400
Performance Security	28,02,909	7,95,157	Performance Security	7,30,619	7,34,808
Fixed Deposits	22,28,31,219	16,95,29,455	Fixed Deposits	13,00,00,000	18,00,00,000
Amounts Received from ACABC	1,40,70,544	1,08,54,033	Amounts Paid to ACABC	1,38,55,090	1,08,54,033
Sponsored & Consultancy Programmes	5,02,34,245	6,17,69,290	Sponsored & Consultancy Programmes	4,53,64,889	3,54,87,092
MANAGE - B & L Charges	20,31,341	5,77,094	MANAGE B & L Charges	-	-
Miscellaneous Receipts	1,71,68,844	2,29,95,423	Miscellaneous Receipts & sponsored	4,94,038	3,84,826
Other Recoveries (GPF, Income Tax etc.)	3,28,73,255	3,25,26,822	Remittance of Other Recoveries	3,10,14,943	2,84,26,324
Duties & Taxes	43,59,666	86,70,406	Duties & Taxes	36,63,350	98,42,477
Amount Receivable from Ministry	-	-	Outstanding Liabilities	1,50,29,267	1,23,07,173
Retirement Benefits from other Dept.	-	-	Retirement Benefits from other Dept.	-	-
			By CLOSING BALANCE		
			S.B.I. - Creation of Capital Asset A/c	16,77,044	-
			S.B.I. - Recurring 60% A/c	38,89,613	-
			S.B.I. - DAESI STRY A/c	1,20,167	-
			S.B.I. - PGDAEM A/c	2,589	-
			S.B.I. - RAFTAAR A/c	1,68,51,439	-
			S.B.I. - Natural Farming A/c	-	-
			S.B.I. - Skill Development A/c	-	-
			S.B.I. - 52032275803 SAVING	3,68,24,077	1,49,24,068
			S.B.I - Corpus fund Bank Account	9,764	9,504
			S.B.I. - GIZ CCKN Bank A.c	94,920	94,278
			S.B.I - Incubation saving Account	13,54,058	12,32,818
			S.B.I. - AIF (CNA) A/c	74,75,82,202	-
			S.B.I. Current A/c	3,630	1,55,796
			Indian Bank NBHM A/C	-	-
TOTAL	1,45,80,84,997	67,23,44,973	TOTAL	1,45,80,84,997	67,23,44,973


ASSISTANT ACCOUNTS OFFICER

NATIONAL INSTITUTE OF AGRICULTURAL EXTENSION MANAGEMENT (MANAGE), HYDERABAD - 30.

INCOME AND EXPENDITURE ACCOUNT OF MANAGE FOR THE YEAR ENDING 31/03/2023

EXPENDITURE		31/03/2023	31/03/2022	INCOME		31/03/2023	31/03/2022
		Rs.	Rs.			Rs.	Rs.
To Salaries (Administration)		6,00,06,180	5,21,13,863	By Revenue Grant from Govt. of India		13,56,92,491	10,51,61,301
Salaries (Academic & Technical)		6,87,49,143	4,34,46,398	Interest on Investments		7,25,41,967	7,34,41,050
Pension Payment		2,23,07,565	1,83,27,998	Interest on Saving Bank Account		14,36,906	8,20,602
Travelling Allowance		11,48,380	3,93,582	MANAGE Library Subscriptions		64,540	4,200
Technical Co-operation		73,349	-	Interest on Advances to Staff		2,93,596	3,18,983
Training Programmes		3,30,91,594	2,35,91,244	MANAGE Lodging Charges		20,31,341	5,77,094
Admn. Costs	3,94,39,900			Miscellaneous Receipts		4,41,04,938	4,95,29,511
Add: Opening stock as on 01/04/2022	8,55,206						
Less: Closing stock as on 31/03/2023	13,74,671	3,89,20,435	3,61,40,474				
Prior Period expenditure	-	13,38,040	13,95,882				
Depreciation on MANAGE Assets	2,74,75,301						
Depreciation on RAFTAAR Assets	22,31,143						
Less: Prior period Depreciation (adj)	-	2,97,06,444	1,84,98,522				
Loss on Sale of Asset		2,731	-	Profit on Sale of Asset		21,086	-
PGPABM Expenditure				PGPABM Income			
- Salaries	66,40,526			- Fee from Students	4,89,99,675		
- Honorarium	33,85,150			- Misc. Receipts	19,32,609		
- Catering Charges	1,30,22,256			- Profit on sale of Asset	-	5,09,32,284	5,11,46,346
- Other Expenditure	1,63,12,747	3,93,60,679	2,49,68,897				
- Depreciation on Vehicles		3,26,024	3,94,450				
DAESI Expenditure		62,89,838	42,03,998	DAESI Income		67,07,501	78,04,500
To Excess of income over exp.MANAGE	8,43,004						
To Excess of income over exp.PGPABM	1,12,45,581						
To Excess of income over exp.DAESI	4,17,663						
To Total Excess of income over expenditure		1,25,06,248	6,53,28,279				
TOTAL		31,38,26,650	28,88,03,587	TOTAL		31,38,26,650	28,88,03,587


 ASSISTANT ACCOUNTS OFFICER

NATIONAL INSTITUTE OF AGRICULTURAL EXTENSION MANAGEMENT (MANAGE), HYDERABAD- 30
BALANCE SHEET OF MANAGE AS AT 31/03/2023

LIABILITIES	31-03-2023		31-03-2022		ASSETS		31-03-2023	31-03-2022
	Rs.	Rs.	Rs.	Rs.			Rs.	Rs.
CORPUS/CAPITAL FUND					FIXED ASSETS			
Accumulated Surplus - MANAGE upto 31/3/2022	60,84,47,661		57,25,02,883		Training Aids		28,51,128	26,17,872
Add: Excess of income over expenditure 2022-23	8,43,004	60,92,90,665	3,59,44,778	60,84,47,661	Furniture & Fixtures		81,67,719	69,24,688
					Office Equipment		63,02,940	71,44,395
Accumulated Surplus - PGPABM upto 31/3/2022	28,13,42,413		25,55,59,414		Library Books		49,171	38,900
Add: Excess of income over expenditure 2022-23	1,12,46,581	29,25,87,994	2,57,82,999	28,13,42,413	Vehicles		2,807	3,302
					Civil - Buildings on Leasehold Land	(Value 65)	15,29,92,174	9,49,36,961
Accumulated Surplus - DAESI upto 31/3/2022	3,37,58,695		3,01,58,193		Civil works - Solar Energy		18,36,733	91,579
Add: Excess of income over expenditure 2022-23	4,17,863	3,41,76,358	36,00,502	3,37,58,695	Civil works - Electrical Installations		5,40,01,195	2,30,91,834
					Vehicles (PGPABM)		18,47,468	21,73,492
SUB-TOTAL		93,60,55,017		92,35,48,769	Library Journals		11,10,991	10,80,815
					Capital Work in progress		40,70,532	11,09,65,995
					RAFTAAR-Civil Work		1,41,01,456	6,68,284
					RAFTAAR-Elec. Installation		2,48,884	2,76,538
					RAFTAAR-Furniture		22,57,207	25,08,008
					RAFTAAR-Training Aids		5,78,789	9,64,649
					CURRENT ASSETS			
CAPITAL RESERVE (GRANTS-IN-AID)					Investments (Fixed Deposits)		1,29,86,33,894	1,36,58,42,757
Grant-In-Aid from Ministry of Agriculture & FW for					Closing stock (Stationery & Stamps)		13,74,671	8,55,206
acquisition of Assets upto 31/03/2022	66,56,83,487		62,75,52,353		ADVANCES & DEPOSITS			
(+): Grants utilised for acquiring assets during 2022-23	3,99,77,851		3,81,31,134		Advances to Staff (Schedule B)		11,400	99,452
(+): Grants utilised for staff advances during 2022-23	-		-		Misc. Advance and TA Advances		70,75,836	1,98,22,412
(+): Grants utilised for Solar Energy during 2022-23	22,27,233		-		Telephone Deposits		78,998	78,998
SUB-TOTAL	70,78,88,571	70,78,88,571	66,56,83,487	66,56,83,487	Deposits with CPWD		6,52,23,084	3,52,59,526
					RAFTAAR-Deposits with CPWD		80,30,336	2,30,30,336
					Deposits with other Departments		9,82,450	9,82,450
					Susp. Contractors		1,44,768	1,44,768
CURRENT LIABILITIES					Accrued Interest		9,15,56,390	5,74,69,076
Outstanding Liabilities		2,82,87,951		1,94,73,235	Pre-Paid Expenses		9,26,589	6,57,273
Performance Security		72,42,927		48,70,637	Amount receivable Earmarked PGDAEM		2,70,195	16,01,816
Earnest Money Deposits		14,15,625		36,33,275	Duties & Taxes GST (Receivable)		17,44,002	17,44,002
Provision for doubtful debts		1,44,768		1,44,768	CLOSING BALANCE		80,84,09,503	1,64,16,464
Sponsored Training Programmes		84,38,25,850		13,43,48,937	S.B.I. - Creation of Capital Asset A/c	16,77,044		
Caution Deposits (PGPABM)		9,45,010		9,45,010	S.B.I. - Recurring 60% A/c	38,89,613		
Earmarked funds - DAESI, STRY, & FCAC Skill		17,58,237		1,03,81,557	S.B.I. - DAESI STRY A/c	1,20,167		
Suspenses Saving A/c (BRS)		17,45,345		40,83,588	S.B.I. - PGDAEM A/c	2,589		
Grants (Unutilised)		38,00,000		74,04,342	S.B.I. - RAFTAAR A/c	1,68,51,439		
Grants (Unutilized Solar Energy)		6,65,628		28,92,861	S.B.I. - Natural Farming A/c	-		
Duties & Taxes GST Payable		8,91,247		73,234	S.B.I. - Skill Training A/c	-		
Remittances of Salary Recovery NPS		1,15,115		2,148	S.B.I. - MANAGE 52032275803 SAVING	3,68,24,077		
					S.B.I. - Corpus Fund Bank Account	9,764		
					S.B.I. - GIZ CCKN Bank A.c	94,920		
					S.B.I. - Incubation saving Account	13,54,058		
					S.B.I. - AIF (CNA) A/c	74,75,82,202		
					S.B.I. Current A/c	3,630		
					Indian Bank NBHM A/C	-		
TOTAL		2,53,48,81,291		1,77,74,85,848	TOTAL		2,53,48,81,291	1,77,74,85,848

Carole
ASSISTANT ACCOUNTS OFFICER

NATIONAL INSTITUTE OF AGRICULTURAL EXTENSION MANAGEMENT (MANAGE)
RAJENDRANAGAR, HYDERABAD - 500 030.

SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31/03/2023

Details of Fixed Assets

Sl. No.	Name of the Asset	GROSS BLOCK				DEPRECIATION				Net Value as on 31/03/2023	Rate of Depreciation	
		Gross Value as on 01/04/2022	Additions > = 180 Days	Additions < 180 Days	Deletions during previous/current Years	Gross Value as on 31/03/2023	Depreciation upto 31/03/2022	Depreciation during 2022-2023	Depreciation on deletions during the year			Total Depreciation upto 31/03/2023
1	Buildings on Leased Land	29,26,86,535	7,45,76,088	4,53,084	-	36,77,15,707	19,77,49,574	1,69,73,959	-	21,47,23,533	15,29,92,174	10%
2	Electrical Installations (Civil)	3,15,38,091	3,65,09,195	-	-	6,84,47,586	84,46,257	60,00,133	-	1,44,46,390	5,40,01,196	10%
3	Civil - Solar Energy	58,88,597	-	22,27,233	-	81,15,830	57,97,018	4,82,079	-	62,79,097	18,36,733	40%
4	Furniture & Fixtures	1,98,60,823	5,63,069	16,18,756	1,07,265	2,19,35,383	1,29,36,135	8,29,714	1,815	1,37,67,664	81,67,719	10%
5	Office Equipment	7,37,91,722	8,300	3,55,816	90,762	7,40,65,076	6,66,47,327	10,99,591	15,218	6,77,62,136	63,02,940	15%
6	Training Aids	6,01,71,557	3,95,000	14,02,988	73,168	6,16,96,777	5,75,54,085	14,85,747	5,817	5,90,45,649	28,51,128	40%
7	Vehicles	26,28,308	-	-	-	26,28,308	26,25,006	495	-	26,25,501	3,807	15%
8	Library Books	2,62,09,599	43,052	-	-	2,62,52,651	2,61,70,699	32,781	-	2,62,03,480	49,171	40%
9	Library Journals	54,46,236	-	5,78,128	-	60,24,364	43,65,421	5,47,952	-	49,13,373	11,10,991	40%
	TOTAL	51,82,21,868	11,24,95,004	66,36,005	2,71,195	63,70,81,682	38,22,91,522	2,74,52,451	22,850	40,97,66,823	22,73,14,859	

Details of Fixed Assets i/r/o RAFTAAR PROJECT

Sl. No.	Name of the Asset	GROSS BLOCK				DEPRECIATION				Net Value as on 31/03/2022	Rate of Depreciation	
		Gross Value as on 01/04/2022	Additions > = 180 Days	Additions < 180 Days	Deletions during previous/current Years	Gross Value as on 31/03/2022	Depreciation upto 31/03/2022	Depreciation during 2022-2023	Depreciation on deletions during the year			Total Depreciation upto 31/03/2023
1	Buildings on Leased Land	8,59,732	1,50,00,000	-	-	1,58,59,732	1,91,448	15,66,828	-	17,58,275	1,41,01,456	10%
2	Electrical Installations (Civil)	3,59,375	-	-	-	3,59,375	82,837	27,654	-	1,10,491	2,48,884	10%
3	Training Aids	31,43,160	-	-	-	31,43,160	21,78,511	3,85,850	-	25,64,371	5,78,789	40%
4	Furniture & Fixtures	32,79,395	-	-	-	32,79,395	7,71,387	2,50,801	-	10,22,188	22,57,207	10%
	TOTAL	76,41,662	1,50,00,000	-	-	2,26,41,662	32,24,183	22,31,143	-	54,55,326	1,71,86,336	

Details of Fixed Assets of PGPABM

Sl. No.	Name of the Asset	Gross Value as on 01/04/2022	Additions > = 180 Days	Additions < 180 Days	Deletions during the Year	Gross Value as on 31/03/2023	Depreciation upto 31/03/2022	Depreciation during 2022-2023	Depreciation on deletions during the year	Total Depreciation upto 31/03/2023	Net Value as on 31/03/2023	Rate of Depreciation
1	Vehicles (PGPABM)	70,57,546	-	-	-	70,57,546	48,84,054	3,26,024	-	52,10,078	18,47,468	15%
	TOTAL	70,57,546	-	-	-	70,57,546	48,84,054	3,26,024	-	52,10,078	18,47,468	

C. Sree
ASSISTANT ACCOUNTS OFFICER

Schedule - B

NATIONAL INSTITUTE OF AGRICULTURAL EXTENSION MANAGEMENT (MANAGE) HYDERABAD - 30.

DEPOSITS AND ADVANCES AS ON 31.03.2023

Sl. No.	"DEPOSITS & ADVANCES"	As on 31/03/2023 (Rs.)	As on 31/03/2022 (Rs.)
	DEPOSITS		
1	Deposits with General Manager (Telephones), Hyderabad	78,998	78,998
2	Deposits with other departments	9,82,450	9,82,450
		10,61,448	10,61,448
	ADVANCES TO STAFF		
3	Motor Cycle Advance	-	-
4	Festival Advance	-	-
5	Computer Advance	-	60,752
6	House Building Advance	11,400	38,700
	TOTAL OF ADVANCES TO STAFF	11,400	99,452
7	Misc. Advances	69,89,885	1,98,19,339
8	T.A. Advances	85,951	3,073
	TOTAL OF MISC. & T.A. ADVANCES	70,75,836	1,98,22,412


 ASSISTANT ACCOUNTS OFFICER

AGRI-CLINIC & AGRI-BUSINESS CENTRE CELL
NATIONAL INSTITUTE OF AGRICULTURAL EXTENSION MANAGEMENT (MANAGE), HYDERABAD-30.
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDING 31/03/2023

RECEIPTS	31/03/2023 Rs.	31/03/2022 Rs.	PAYMENTS	31/03/2023 Rs.	31/03/2022 Rs.
To Cash at Bank	98,46,553	2,86,44,313	By Advances	5,59,69,468	8,02,50,965
Grants-in-Aid from Ministry	14,52,00,000	16,50,84,000	Operating Expenses	1,85,17,847	1,08,02,149
Fixed Deposits - Matured	7,10,15,587	6,47,72,848	Training Expenses	5,00,92,660	4,54,43,832
Interest from Savings Bank Account	4,22,331	5,02,613	Food & Accomodation Exp	6,28,79,221	5,99,48,149
Interest from Fixed Deposits	5,12,464	9,61,574	Honorarium Expenditure	1,68,79,365	1,64,18,780
Miscellaneous Receipts	24,67,834	37,81,862	Handholding Expenses	39,47,495	36,54,461
Advances	6,49,64,465	7,62,77,995	Operating Expenses -RTP	5,12,500	4,37,586
			Service Charges	47,97,000	54,06,000
			Handholding incentives	55,000	-
			Fixed Deposits - Invested	2,00,00,000	9,00,56,712
			Outstanding Liabilities	1,31,50,460	1,47,96,895
			Interest returned (To Ministry of Agriculture & FW)	27,39,828	29,63,123
			By CLOSING BALANCE		
			SBI - Saving Bank Account	2,63,09,926	98,46,553
			SBI - ACABC Revenue Account	1,85,78,464	-
TOTAL	29,44,29,234	34,00,25,205	TOTAL	29,44,29,234	34,00,25,205


ASSISTANT ACCOUNTS OFFICER

AGRI-CLINIC & AGRI-BUSINESS CENTRE CELL
NATIONAL INSTITUTE OF AGRICULTURAL EXTENSION MANAGEMENT (MANAGE), HYDERABAD-30.

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31/03/2023

EXPENDITURE	31/03/2023 Rs.	31/03/2022 Rs.	INCOME	31/03/2023 Rs.	31/03/2022 Rs.
To Operating Expenses	2,01,40,361	1,08,02,149	By Grants-in-Aid	16,68,89,402	16,21,57,107
Training Expenses	5,07,09,910	5,05,72,632	Interest from Savings Bank Account	4,22,331	5,02,613
Food & Accommodation Expenses	6,36,55,771	6,63,11,149	Interest From Fixed Deposits	23,77,116	22,09,664
Honorarium Expenses	1,71,04,365	1,81,39,580	Miscellaneous Receipts	24,67,834	38,23,667
Handholding Expenses	99,14,495	1,03,91,961			
Operating Expenses - RTP	5,12,500	5,33,636	By Excess of Expenditure over income	-	-
Service Charges	47,97,000	54,06,000			
Handholding Incentives	55,000	-			
Interest returned (To Ministry of Agriculture & FW)	27,39,828	29,63,123			
Depreciation	2,084	3,474			
To Excess of Income Over Expenditure	25,25,369	35,69,347			
TOTAL	17,21,56,683	16,86,93,051	TOTAL	17,21,56,683	16,86,93,051

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ASSISTANT ACCOUNTS OFFICER

AGRI-CLINIC & AGRI-BUSINESS CENTRE CELL
NATIONAL INSTITUTE OF AGRICULTURAL EXTENSION MANAGEMENT (MANAGE), HYDERABAD - 30.

BALANCE SHEET AS AT 31/03/2023

LIABILITIES		31/03/2023	31/03/2022	ASSETS		31/03/2023	31/03/2022
		Rs.	Rs.			Rs.	Rs.
Surplus till 31/03/2022	4,06,53,401			Advances to Training Institutes		1,16,59,957	2,85,41,725
Add : Excess of Income Over Expenditure for the year ending 31/03/2023	<u>25,25,369</u>			Training Aids		3,126	5,210
Add: Grants for acquiring assets	4,31,78,770	4,31,78,770	4,06,53,401	Fixed Deposits		3,28,88,977	8,20,16,960
Outstanding Liabilities	-	76,67,518	1,94,96,435	Accrued Interest		2,41,385	2,64,337
Unspent Grants		3,88,35,547	6,05,24,949	<u>Closing Balances</u>		4,48,88,390	98,46,553
				ACABC Saving A/c	2,63,09,926		
				ACABC Revenue A/c	1,85,78,464		
TOTAL		8,96,81,835	12,06,74,785	TOTAL		8,96,81,835	12,06,74,785


 ASSISTANT ACCOUNTS OFFICER

Schedule - C

AGRI-CLINIC & AGRI-BUSINESS CENTRE CELL
NATIONAL INSTITUTE OF AGRICULTURAL EXTENSION MANAGEMENT (MANAGE), HYDERABAD - 30.

Details of Fixed Assets of ACABC as on 31.03.2023

Sl. No.	Name of the Asset	Gross Value as on 31/03/2022	Additions > = 180 Days	Additions < 180 Days	Deletions during previous/current Years	Gross Value as on 31/03/2023	Depreciation upto 31/03/2022	Depreciation during 2022-2023	Depreciation on deletions during the year	Total Depreciation upto 31/03/2023	Net Value as on 31/03/2023	Rate of Depreciation
1	Training Aids	9,97,882	-	-	-	9,97,882	9,92,672	2,084	-	9,94,756	3,126	40%
	TOTAL	9,97,882	-	-	-	9,97,882	9,92,672	2,084	-	9,94,756	3,126	


ASSISTANT ACCOUNTS OFFICER

MANAGE GENERAL PROVIDENT FUND
NATIONAL INSTITUTE OF AGRICULTURAL EXTENSION MANAGEMENT (MANAGE)
RAJENDRANAGAR, HYDERABAD - 500030

RECEIPTS & PAYMENTS ACCOUNT OF MANAGE GPF FOR THE YEAR ENDING 31/03/2023

RECEIPTS	31/03/2023 Rs.	31/03/2022 Rs	PAYMENTS	31/03/2023 Rs.	31/03/2022 Rs
To Opening Balance					
Cash at Bank	16,748	6,02,259	By Fixed Deposits	-	24,80,000
Employee's Subscription	46,64,000	50,13,500	Withdrawals Staff	75,32,071	59,48,663
Fixed Deposits	27,82,007	26,91,206			
To Interest :			By Closing Balance		
Interest from Fixed Deposits	69,286	1,22,082	Cash at Bank	7,896	16,748
Interest from Savings Bank Account	7,926	16,364			
Total	75,39,967	84,45,411	Total	75,39,967	84,45,411


ASSISTANT-ACCOUNTS OFFICER

MANAGE GENERAL PROVIDENT FUND
NATIONAL INSTITUTE OF AGRICULTURAL EXTENSION MANAGEMENT (MANAGE)
RAJENDRANAGAR, HYDERABAD- 500 030.

INCOME & EXPENDITURE ACCOUNT OF MANAGE GPF FOR THE YEAR ENDING 31/03/2023

EXPENDITURE	31/03/2023 Rs.	31/03/2022 Rs.	INCOME	31/03/2023 Rs.	31/03/2022 Rs.
To Interest to be paid to Employees	21,91,539	21,58,049	By Interest From Fixed Deposits	6,71,015	6,30,935
			By Interest on Savings Bank A/c	7,926	16,364
			By Accrued Interest	11,07,708	12,23,110
To Excess of income over expenditure	-	-	By Excess of expenditure over income	4,04,890	2,87,640
Total	21,91,539	21,58,049	Total	21,91,539	21,58,049


 ASSISTANT ACCOUNTS OFFICER

MANAGE GENERAL PROVIDENT FUND
NATIONAL INSTITUTE OF AGRICULTURAL EXTENSION MANAGEMENT
RAJENDRANAGAR, HYDERABAD - 500 030

BALANCE SHEET OF MANAGE GPF AS AT 31/03/2023

LIABILITIES		31/03/2023 Rs.	31/03/2022 Rs.	ASSETS		31/03/2023 Rs.	31/03/2022 Rs.
Balance in Provident Fund account upto 31/03/2022	3,27,14,005			<u>Fixed Deposits :</u>			
Add: Subscriptions during the year	46,64,000			1) SBI Special Deposit Scheme	900		
	3,73,78,005			2) State Bank of India	23,05,331		
Less: Staff withdrawals during the year	75,32,071			3) Union Bank india	3,00,22,388	3,23,28,619	3,23,29,931
Add: Interest to be paid to Employees during the year	2,98,45,934						
	21,91,539	3,20,37,473	3,27,14,005	Accrued Interest		11,07,708	21,78,966
Surplus upto 31/03/2022	18,11,640						
Less: Current year deficit	(4,04,890)	14,06,750	18,11,640	Cash at Bank		7,896	16,748
TOTAL		3,34,44,223	3,45,25,645	TOTAL		3,34,44,223	3,45,25,645


ASSISTANT ACCOUNTS OFFICER

SCHEDULE

GRANTS IN AID PARTICULARS FOR THE YEAR 2022-2023

(Rupees in Lakhs)

Name of the Project	Opening Balance	Grants Received	Grants Utilized	Closing Balance
MANAGE, Ministry of Agriculture and Farmers' Welfare (MoA&FW), Government of India, New Delhi	74.04	1720.66	1756.70	38.00
MANAGE – For installation of Solar Energy Systems at MANAGE Campus – MoA&FW, GoI, New Delhi	28.93	0.00	22.27	6.66
Agri Clinic & Agri Business Centre Scheme (AC&ABC) – MoA&FW, GoI, New Delhi	605.25	1452.00	1668.90	388.35
TOTAL	708.22	3172.66	3447.87	433.01

NOTE :

Grants received from Ministry of Agriculture and Farmers' Welfare are restricted to 60% of the provision for recurring expenditure in MANAGE, the remaining 40% thereof to be met from the income generated by conduct of Sponsored & consultancy programmes and Interest on Investments. 100% grants are released for meeting non-recurring expenditure of MANAGE.


ASSISTANT ACCOUNTS OFFICER

NATIONAL INSTITUTE OF AGRICULTURAL EXTENSION MANAGEMENT (MANAGE)
Schedule Forming Part of Consolidated Balance Sheet as at 31st March 2023

						(Amount in Rs.)	
		MANAGE	ACABC	GPF	CPF	Current Year	Previous Year
Schedule 1 - CORPUS/CAPITAL FUND							
Balance as at the beginning of the year		1,58,92,32,256	4,06,53,401	3,45,25,645	-	1,66,44,11,302	
Add : Contributions towards Corpus/Capital Fund		4,22,05,084	25,25,369	68,55,539	-	5,15,85,992	1,55,67,39,534
Add/(Deduct): Balance of Net Income/(Expenditure) transferred from the Income and Expenditure Account		1,25,06,248	-	(4,04,890)	-	0	4,88,72,030
Less : Deductions during the year		-	-	75,32,071	-	1,21,01,358	-
BALANCE AT THE YEAR-END		1,64,39,43,588	4,31,78,770	3,34,44,223	-	75,32,071	62,40,901
						1,72,05,66,581	1,66,44,11,302
Schedule 2 - RESERVES AND SURPLUS							
1 Capital Reserve - (Grants in Aid)							
As per last account							
Addition during the year							
Less: Deductions during the year							
2 Revaluation Reserve							
As per last account							
Addition during the year							
Less: Deductions during the year							
3 Special Reserve							
As per last account							
Addition during the year							
Less: Deductions during the year							
4 General Reserve							
As per last account							
Addition during the year							
Less: Deductions during the year							
TOTAL							
Schedule 3 - EARMARKED FUNDS							
a) Opening Balance of the Funds		87,79,741					
b) Additions to the Funds						87,79,741	3,84,94,520
i. DAESI FCAC & STRY Programme		7,88,34,000				7,88,34,000	8,08,30,000
iv. Fee collected - PGDAEM		50,00,000				50,00,000	88,79,000
v. Other Additions skill Training		4,12,680				4,12,680	0
c) Utilisation/Expenditure towards objectives of funds							
i. Capital Expenditure						9,30,26,421	0
- Fixed Assets							12,82,03,520
- Others							
ii. Revenue Expenditure							
- Fixed Assets							
- Others - DAESI FCAC & STRY Programme		8,78,70,000				8,78,70,000	10,83,46,099
- Others - PGDAEM		36,68,379				36,68,379	1,09,88,433
- Others - Skill Training						0	
TOTAL		14,88,042				14,88,042	87,79,741
						9,15,38,379	11,94,23,779
						14,88,042	87,79,741


Assistant Accounts Officer

NATIONAL INSTITUTE OF AGRICULTURAL EXTENSION MANAGEMENT (MANAGE)
Schedule Forming Part of Consolidated Balance Sheet as at 31st March 2023

Schedule 4 - SECURED LOANS AND BORROWINGS		(Amount in Rs.)							
		MANAGE	ACABC	GPF	CPF	Current Year		Previous Year	
1	Central Government								
2	State Government (Specify)								
3	Financial Institutions								
	a) Term Loans								
	b) Interest accrued and due								
4	Banks								
	a) Term Loans								
	- Interest accrued and due								
	b) Other Loans								
	- Interest accrued and due								
5	Other Institutions and Agencies								
6	Debentures and Bonds								
7	Others (Specify)								
	TOTAL	-	-	-	-	-	-	-	-
Note : Amounts due within one year									
Schedule 5 - UNSECURED LOANS AND BORROWINGS									
1	Central Government								
2	State Government (Specify)								
3	Financial Institutions								
4	Banks								
	a) Term Loans								
	b) Other Loans								
5	Other Institutions and Agencies								
6	Debentures and Bonds								
7	Fixed Deposits								
8	Others (Specify)								
	TOTAL	-	-	-	-	-	-	-	-
Note : Amounts due within one year									
Schedule 6 - DEFERRED CREDIT LIABILITIES									
a)	Acceptances Secured by Hypothecation of Capital Equipment and other Assets								
b)	Others								
	TOTAL	-	-	-	-	-	-	-	-
Note : Amounts due within one year									


Assistant Accounts Officer

NATIONAL INSTITUTE OF AGRICULTURAL EXTENSION MANAGEMENT (MANAGE)
Schedule Forming Part of Consolidated Balance Sheet as at 31st March 2023

Schedule 7 - CURRENT LIABILITIES AND PROVISIONS		(Amount in Rs.)					
A CURRENT LIABILITIES		MANAGE	ACABC	GPF	CPF	Current Year	Previous Year
1	Acceptances						
2	Sundry Creditors						
	a) for Goods						
	b) others						
3	Advances Received - Grants Unutilised	44,65,628	3,68,35,547	-	-	4,33,01,175	7,08,22,152
4	Interest accrued but not due on						7,08,22,152
	a) Secured Loans/Borrowings						
	b) Unsecured Loans/Borrowings						
5	Statutory Liabilities						
	a) Overdue						
	b) others Duties & Taxes						
6	Other Current Liabilities						
	- Outstanding Liabilities	2,82,87,951	76,67,518			3,59,55,469	3,89,69,670
	- Performance Security	72,42,927	-			72,42,927	48,70,637
	- Retirement Benefits from other Dept.	-	-			0	0
	- Earnest Money Deposit	14,15,625	-			14,15,625	36,33,275
	- Sponsored Training Programmes	84,39,25,850	-			84,39,25,850	13,43,48,937
	- Caution Deposits (PGPABM)	9,45,010	-			9,45,010	9,45,010
	- Suspenses Saving A/c	17,45,345	-			17,45,345	40,83,588
	- Duties and Taxes GST payable	8,91,247	-			8,91,247	73,234
	- Remittances of Salary Recovery NPS	1,15,115	-			1,15,115	2,148
	TOTAL (A)	88,90,34,698	4,65,03,065	-	-	89,22,36,588	18,69,26,499
B PROVISIONS						93,55,37,763	25,77,48,651
1	for Taxation						
2	Gratuity						
3	Superannuation/Pension						
4	Accumulated Leave Encashment						
5	Trade Warranties/Claims						
6	Others (Specify) Provision for doubtful debts	1,44,768	-	-	-	0	1,44,768
	TOTAL (B)	1,44,768	0	0	0	1,44,768	1,44,768
	TOTAL (A+B)	88,91,79,466	4,65,03,065	0	0	93,56,82,531	25,78,93,419

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NATIONAL INSTITUTE OF AGRICULTURAL EXTENSION MANAGEMENT (MANAGE)
Schedule Forming Part of Consolidated Balance Sheet as at 31st March 2023

Schedule - 8 FIXED ASSETS

Description	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	Cost/Valuation as at beginning of the year	Additions during the year	Deductions during current year	Cost/Valuation at the year-end	as at beginning of the year	on Additions during the year	on Deductions during the year	Total Up to the year end	As at the Current Year End	As at the Previous Year End
FIXED ASSETS										
Land										
a) Freehold	-	-	-	-	-	-	-	-	-	-
b) Lease Hold	-	-	-	-	-	-	-	-	-	-
Buildings										
a) on Freehold Land	-	-	-	-	-	-	-	-	-	-
b) on Leasehold Land	29,35,46,267	9,00,29,172	-	38,35,75,439	19,79,41,022	1,85,40,787	-	21,64,81,809	16,70,93,630	9,56,05,245
c) Ownership Flats/Premises	-	-	-	-	-	-	-	-	-	-
d) Superstructures on Land not belonging to entity	-	-	-	-	-	-	-	-	-	-
Plant Machinery & Equipment	-	-	-	-	-	-	-	-	-	-
Vehicles	96,85,854	-	-	96,85,854	75,09,060	3,26,519	-	78,35,579	18,50,275	21,76,794
Furnitures, Fixtures	2,31,40,218	21,81,825	1,07,265	2,52,14,778	1,37,07,522	10,80,515	1,815	1,47,89,852	1,04,24,925	94,32,696
# Office Equipment	7,37,91,722	3,64,116	90,762	7,40,65,076	6,66,47,327	10,99,591	15,218	6,77,62,136	63,02,940	71,44,395
Computer/ Peri. & Training Aids	6,43,12,999	17,97,988	73,168	6,60,37,819	6,07,25,268	18,73,691	5,817	6,26,04,776	34,33,043	35,87,731
Electric Installations	3,18,97,466	3,69,09,495	-	6,88,06,961	85,29,094	60,27,787	-	1,45,56,881	5,42,50,080	2,33,68,372
Civil - Solar Energy	58,88,597	22,27,233	-	81,15,830	57,97,018	4,82,079	-	62,79,097	18,36,733	91,579
Library Books	2,62,09,599	43,052	-	2,62,52,651	2,61,70,699	32,781	-	2,62,03,480	49,171	38,900
Other Fixed Assets	-	-	-	-	-	-	-	-	0	-
Library Journals	54,46,236	5,78,128	-	60,24,364	43,65,421	5,47,952	-	49,13,373	11,10,991	10,80,815
TOTAL OF CURRENT YEAR	53,39,18,958	13,41,31,009	2,71,195	66,77,78,772	39,13,92,431	3,00,11,702	22,850	42,14,26,983	24,63,51,789	14,25,26,527
PREVIOUS YEAR	52,08,27,061	1,32,26,231	1,34,334	53,39,18,958	37,24,95,985	1,88,85,554	10,892.00	39,13,92,431		
CAPITAL WORK IN PROGRESS										
TOTAL									40,70,532	11,09,65,995
									25,04,22,321	25,34,92,522

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NATIONAL INSTITUTE OF AGRICULTURAL EXTENSION MANAGEMENT (MANAGE)
Schedule Forming Part of Consolidated Balance Sheet as at 31st March 2023

Schedule 9 - INVESTMENTS FROM EARMARKED/ENDOWMENT FUND							(Amount in Rs.)		
TOTAL	MANAGE	ACABC	GPF	CPF	Current Year		Previous Year		
Schedule 10 - INVESTMENTS OTHERS									
1	In Government Securities					-			
2	Other Approved Securities					0	0		
3	Shares					0	0		
4	Debentures and Bonds					0	0		
5	Subsidiaries and Joint Ventures					0	0		
6	Others - Fixed Deposits In Banks					0	0		
	TOTAL	1,29,86,33,894	3,28,88,977	3,23,28,619	-	1,36,38,51,490	1,48,01,89,648	1,48,01,89,648	
Schedule-11 - CURRENT ASSETS, LOANS ADVANCES etc.									
A Current Assets									
1	Inventories								
	a) Stores and Spares	13,74,671				13,74,671	8,55,206		
	b) Loose Tools					0	0		
	c) Stock in Trade					0	0		
2	Sundry Debtors					0	13,74,671	0	8,55,206
	Debts Outstanding for a period exceeding six months								
	Others								
3	Cash balances in Hand					0	0	0	0
4	Bank Balances with Nationalised Banks					0	0	0	0
5	Post Office-Savings Accounts	80,84,09,503	4,48,88,390	7,896	-	85,33,05,789	85,33,05,789	2,62,79,765	2,62,79,765
	TOTAL (A)	80,97,84,174	4,48,88,390	7,896	-	85,46,80,460	2,71,34,971	2,71,34,971	
B LOANS, ADVANCES AND OTHER ASSETS									
1	Loans								
	a) Staff	11,400							
	b) Other Entities engaged in activities					11,400	0		
	c) others					0	0		
2	Advances and other amounts recoverable in Cash or in kind or for value to be received					0	11,400	99,452	99,452
	a) On Capital Account								
	b) Prepayments - Deposits, Advances & Prepaid Insurance	8,23,17,273	1,16,59,957			9,39,77,230			
	c) Others - Receivable from Ministry & ACABC								
3	Income Accrued					0	9,39,77,230	10,83,66,720	10,83,66,720
	a) On Investments from Earmarked Funds								
	b) On Investments - Others					0			
	c) On Loans and Advances					0			
	d) Others - Accrued Interest					0			
4	Claims Receivable	9,15,56,390	2,41,385	11,07,708	-	9,29,05,483	9,29,05,483	5,99,12,379	5,99,12,379
		1,44,768					1,44,768	1,44,768	1,44,768
		17,44,002					0	17,44,002	17,44,002
	TOTAL (B)	17,57,73,833	1,19,01,342	11,07,708	-	18,87,82,883	17,02,67,321	17,02,67,321	
	TOTAL (A+B)	98,55,58,007	5,67,89,732	11,15,604	-	1,04,34,63,343	19,74,02,292	19,74,02,292	

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NATIONAL INSTITUTE OF AGRICULTURAL EXTENSION MANAGEMENT (MANAGE)
SCHEDULES FORMING PART OF CONSOLIDATED INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31st MARCH' 2023

(Amount in Rs.)

		Current Year	Previous Year
Schedule 12 - INCOME FROM SALES/SERVICES			
1	Income from Sales	0	0
2	Income from Services	0	0
TOTAL		0	0
Schedule 13 - GRANTS/SUBSIDIES			
1	Central Government	30,25,81,893	26,73,18,408
2	State Government		
3	Government Agencies		
4	Institutions/Welfare Bodies		
5	International Organisation		
6	Others		
TOTAL		30,25,81,893	26,73,18,408
Schedule 14 - FEES/SUBSCRIPTIONS			
1	Entrance Fees		
2	Annual Fees/Subscriptions	4,90,64,215	4,99,57,093
3	Seminar/Program Fees		
4	Consultancy Fees		
5	Others (DAESI)	67,07,501	78,04,500
TOTAL		5,57,71,716	5,77,61,593
Schedule 15 - INCOME FROM INVESTMENTS			
A	Interest on Investment from Earmarked Fund		
B	Interest on Investment - Others		
1	Interest		
	a) Govt. Securities		
	b) Other Bonds/Debentures		
2	Dividends		
	a) On Shares		
	b) On Mutual Fund Securities		
3	Rents		
4	Others		
TOTAL		0	0
Schedule 16 - INCOME FROM ROYALTY, PUBLICATIONS etc.			
	Income from Royalty		
	Income from Publications		
	Others		
TOTAL		0	0
Schedule 17 - INTEREST EARNED			
1	On Term Deposits		
	a) With Scheduled banks	7,66,97,806	7,75,05,529
	b) With Non-Scheduled Banks		
	c) With Institutions		
	d) Others		
2	In Savings Accounts		
	a) With Scheduled banks	18,67,163	13,48,438
	b) With Non-Scheduled Banks		
	c) With Institutions		
	d) Others		
3	On Loans		
	a) Employees/ Staff	2,93,596	3,18,983
	b) Others		
4	Interest on Debtors and Other Receivables		
TOTAL		7,88,58,565	7,91,72,950
Schedule 18 - OTHER INCOME			
1	Profit on Sale/ Disposal of Assets	21,086	6,781
	a) Owned Assets		
	b) Assets acquired out of Grants, or received free of Cost		
2	Export Incentives Received		
3	Fees for Miscellaneous Services	5,05,36,722	5,51,16,944
4	Miscellaneous Income	0	0
TOTAL		5,05,57,808	5,51,23,725

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ASSISTANT ACCOUNTS OFFICER

NATIONAL INSTITUTE OF AGRICULTURAL EXTENSION MANAGEMENT (MANAGE)
SCHEDULES FORMING PART OF CONSOLIDATED INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31st MARCH 2023

Schedule 19 - INCREASE/DECREASE IN STOCK OF			Current Year	Previous Year
FINISHED GOODS & WORK IN PROGRESS				
a)	Closing Stock			
	- Finished Goods			
	- Work-In-Progress			
	- Stocks		13,74,671	8,55,206
b)	Less: Opening Stock			
	- Finished Goods			
	- Work-in-Progress			
	- Stocks		8,55,206	9,95,812
NET INCREASE / (DECREASE)			5,19,465	-1,40,606
Schedule 20 - ESTABLISHMENT EXPENSES				
a)	Salaries & Wages		16,73,78,402	12,96,74,075
b)	Allowances & Bonus			
c)	Contribution to Provident Fund			
d)	Contribution to Other Fund			
e)	Staff Welfare Expenses			
f)	Expenses on Employees' Retirement & Terminal Benefits			
g)	Training Programme Expenses		16,45,61,640	15,86,14,605
TOTAL			33,19,40,042	28,82,88,680
Schedule 21 - OTHER ADMINISTRATIVE EXPENSES etc..				
a)	Advertisement & Exhibitions		6,36,811	7,57,261
b)	Audit Fee		2,03,760	1,54,000
c)	Building Maintenance		77,53,847	61,47,245
d)	Cable Charges		26,381	69,360
e)	Contractual Services		81,195	13,200
f)	Conveyance Charges		15,692	10,652
g)	EC & GC Meeting Expenses		8,11,083	4,18,009
h)	Electricity Charges		26,86,210	22,77,774
i)	Equipment Maintenance Expenses		5,02,025	8,19,076
j)	Repairs to Furniture		81,036	38,928
k)	Hiring of Vehicle Expenses (Including DAESI)		1,13,083	10,550
l)	Horticulture Maintenance Expenses		10,06,096	23,61,861
m)	Hostel Maintenance Expenses		2,62,647	3,82,612
n)	Housekeeping Expenses		1,44,24,781	1,31,57,512
p)	Internet Expenses		3,92,175	3,68,772
q)	Legal Charges		2,36,000	75,000
r)	Other Adminl. & Operating Expenses (Including AC&ABC)		3,75,04,026	1,95,31,289
s)	Postage Expenses		4,29,833	2,36,927
t)	Printing Expenses		6,77,487	3,92,096
u)	Security services		40,92,242	36,20,833
v)	Seminar and Workshop Expenses		1,36,050	1,15,224
w)	Stationery Expenses -		8,31,343	3,35,746
x)	Taxes & Insurance Expenses		9,23,329	19,44,365
y)	Telephone & Cell Phone Expenses		9,26,775	7,03,575
z)	Vehicle Running & Maintenance Expenses		7,71,055	6,55,053
aa)	Water Charges		7,98,425	6,36,611
ab)	Xeroxing Expenses		82,121	76,766
ac)	Travelling Expenditure		11,48,380	3,93,582
ad)	Catering Charges (PGPABM)		1,30,22,256	68,08,317
ae)	Handholding Expenses (AC&ABC)		99,69,495	1,03,91,961
af)	Service Charges (AC&ABC)		47,97,000	54,06,000
ag)	Technical Co-Operation		73,349	0
ah)	loss on sale of Asset		2,731	0
ai)	Prior Period Expenses		13,38,040	0
TOTAL			10,67,56,759	7,83,10,157
Schedule 22 - EXPENDITURE ON GRANTS, SUBSIDIES etc..				
a)	Grants given to Institutions/Organisations			
b)	Subsidies given to Institutions/Organisations			
TOTAL			0	0
Schedule 23 - INTEREST				
a)	On Fixed Loans			
b)	On Other Loans			
c)	Others (GPF & AC&ABC) & CPF		49,31,367	51,30,801
TOTAL			49,31,367	51,30,801

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ASSISTANT ACCOUNTS OFFICER

NATIONAL INSTITUTE OF AGRICULTURAL EXTENSION MANAGEMENT (MANAGE)
FOR THE FINANCIAL YEAR 2022-2023

SCHEDULE 24 – SIGNIFICANT ACCOUNTING POLICIES

1.1 Significant accounting policies and notes on accounts

The Institute maintains the following accounts on accrual basis as approved by the Executive Council and General Council

(a) General Accounts

(b) General Provident Fund Accounts

(c) The consolidation of accounts have been done as per the common formats for the Central Autonomous Bodies as given by the Ministry of Agriculture & Farmers' Welfare.

The major Income of the Institute comprises of

(a) Grants-in-Aid from the Government of India (b) Fees from Students and Participants

(c) Interest from Fixed Deposits (d) Income from Consultancy (Sponsored) Programmes

1.2 Valuation of Inventories:

Inventories consist of Stores which are valued at cost of purchase only.

1.3 Investments:

Investments of the MANAGE are made as per Financial Bye-Law No. 11 of MANAGE. Investments comprises of Fixed Deposits with nationalized banks which are valued at cost. Further, depending on the actual requirement of funds, deposits are encashed & reinvested periodically.

1.4 Fixed Assets:

Fixed assets are stated at cost, inclusive of Inward freight, duties, taxes, incidental and direct expenses. Physical verification of fixed assets, library books and consumable stock is being conducted annually and it has been conducted for the period ending 2021-2022. The process of physical verification for the year 2022-2023 is under progress. The asset register is being maintained as per the provisions of GFR 190 (GFR Form 40).

1.5 Depreciation:

Depreciation is provided on written down value method as per the rates prescribed in the Income Tax Act, 1961. In respect of additions to / deductions from fixed assets, depreciation is provided for six months if the assets were purchased and utilized less than six months and for one year if the assets were purchased and utilized for more than six months.

1.6 Retirement Benefits:

Pending completion of actuarial valuation in relation to the retirement benefits, MANAGE is recognizing the retirement benefits on cash basis. It is proposed to adopt the treatment for retirement benefits on accrual basis based on actuarial valuation as per AS-15 during FY 2023-24.

1.7 Government Grants:

Government grants are accounted on accrual basis.

1.8 Earmarked Funds:

Earmarked funds received for specific programmes during the year 2022-23 are shown under the head earmarked funds.

NATIONAL INSTITUTE OF AGRICULTURAL EXTENSION MANAGEMENT (MANAGE)
FOR THE FINANCIAL YEAR 2022-2023

SCHEDULE 25 – CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS

2 Notes on Accounts

- 2.1 Grants received from Ministry of Agriculture and Farmers Welfare are restricted to 60 percent of the provision for recurring expenditure in MANAGE, the remaining 40 percent thereof to be met from the surplus generated by conduct of Sponsored & Consultancy Programmes and Interest from Fixed Deposits. 100 percent grants are released for non-recurring expenditure of MANAGE.
- 2.2 According to Memorandum of Association, MANAGE is formed with no profit motive and no commercial activity is involved in its working. Hence MANAGE has obtained registration from the Income Tax department as a Charitable Institution under Section 12 (A) of Income Tax Act, 1961 with effect from 01/04/2006. Income Tax Return for the accounting year 2021-22 was filed with Income Tax Department.
- 2.3 Land measuring 15 ha. have been taken from ANGRAU, Hyderabad, on lease basis for a period of NINETY-NINE YEARS from 1989-90 for which an annual lease amount of Re. 1/- has been fixed. A sum of Rs. 20/- was paid in May 2007 to ANGRAU, Hyderabad to cover the lease period upto June 2008. Since the annual amount of lease rent is only nominal (Re. 1/- per annum), no liability was created for the period 2009 to 2022.
- 2.4 The Institute is covered under Internal Audit and the same is being entrusted to Chartered Accountants. Internal audit was conducted on the consolidated accounts of MANAGE for the financial year 2022-2023.
- 2.5 Accrued Interest on Investments has been worked out at the compounding interest on the investments for the period of ninety days and above.
- 2.6 Grants released to CPWD for civil works are shown as "Deposits with CPWD" under the head "Advances & Deposits" in the balance sheet and the same has been taken for the purpose of utilization of grants.
- 2.7 Provision for doubtful debts to the extent of Rs.1,44,768/- is carried during the financial year 2022-2023.
- 2.8 MANAGE had opened Scheme-wise Savings Bank accounts with State Bank of India and Indian Bank as per the instruction of the MoA&FW, GoI, New Delhi, during the financial year 2022-23. The details are given below :
- | | |
|--------------------------------------|---|
| 1) MANAGE Creation of Capital Assets | 2) MANAGE Recurring 60% |
| 2) DAESI & STRY | 4) PGDAEM |
| 5) RAFTAAR | 6) Natural Farming |
| 7) Skill Training | 8) Agriculture Infrastructure Fund |
| 9) ACABC Revenue Account | 10) National beekeeping & Honey Mission |
- 2.9 A sum of Rs. 17,45,345/- directly credited to MANAGE Savings Bank account has been taken under 'Suspense Saving Account (BRS)' for which no confirmation was received from the departments and the same was shown in the Balance Sheet as at 31/03/2023. The balance amount of Rs. 36,43,588/- under Suspense Saving Account has been taken as Miscellaneous Receipts during the year 2022-23.

- 2.10 The balance sheet of MANAGE Contributory Provident Fund discontinued from MANAGE Annual Accounts from the financial year 2022-23 as the balances lying in CPF were transferred to MANAGE.
- 2.11 MANAGE has been notified vide Order No. 1005-16/2022-AIF dated 17.02.2022 as Central Nodal Agency (CNA) for the Agriculture Infrastructure Fund (AIF) Scheme of the Department of Agriculture and Farmers Welfare.
- 2.12 Previous year's figures & schedules have been regrouped/rearranged wherever necessary.
- 2.13 No contingent liabilities as at 31st March 2023.


ASSISTANT ACCOUNTS OFFICER

SCHEDULE OF MANAGE INVESTMENTS AS ON 31ST MARCH, 2023

S.No.	Name of the Bank	FD NO	From	TO	Principal (Rs.)	Rate of Int.	No. of Days	Current Year Accrued Interest	Previous year accrued interest	No. of Days
1	Union Bank of India	057084	8.12.2022	28.7.2024	1,99,67,961	7.00%	114	438146		
2	Union Bank of India	057085	9.12.2022	30.7.2024	18,58,293	7.00%	113	40413		
3	Union Bank of India	057086	10.12.2022	31.7.2024	1,99,67,961	7.00%	112	430355		
4	Union Bank of India	057091	13.12.2022	3.8.2024	1,39,90,942	7.00%	109	293348		
5	Union Bank of India	057090	13.12.2022	3.8.2024	18,58,293	7.00%	109	38963		
6	Union Bank of India	752210	03.01.2023	24.8.2024	1,99,67,961	7.00%	88	336994		
7	Union Bank of India	752211	04.01.2023	25.8.2024	16,76,186	7.00%	87	27967		
8	Union Bank of India	752345	02.07.2022	2.7.2023	1,90,00,000	5.35%	273	770584		
9	Union Bank of India	752346	3.7.2022	3.7.2023	21,51,619	5.35%	272	86935		
10	Union Bank of India	752238	03.2.2023	24.9.2024	1,99,67,961	7.00%	57	218280		
11	Union Bank of India	752239	4.2.2023	25.9.2024	17,72,236	7.00%	56	19033		
12	Union Bank of India	752262	3.3.2022	3.11.2023	1,90,00,000	5.10%	365	987860	76989	29
13	Union Bank of India	752263	4.3.2022	4.11.2023	17,71,627	5.10%	365	92112	6931	28
14	Union Bank of India	752300	03.05.2022	3.6.2023	1,90,00,000	5.10%	333	899488		
15	Union Bank of India	752301	4.5.2022	4.6.2023	19,65,605	5.10%	332	92270		
16	Union Bank of India	426238	03.06.2022	3.7.2023	1,54,82,773	5.10%	302	663352		
17	Union Bank of India	752264	9.3.2022	9.11.2023	1,90,00,000	5.10%	365	987860	61060	23
18	Union Bank of India	752265	10.3.2022	10.11.2023	17,71,627	5.10%	365	92112	5446	22
19	Union Bank of India	426245	14.04.2022	14.5.2023	1,33,58,173	5.10%	352	669214		
20	Union Bank of India	752541	14.3.2023	2.11.2024	1,39,83,483	7.00%	18	48272		
21	Union Bank of India	752252	16.3.2023	4.11.2024	1,39,83,483	7.00%	16	42908		
22	Union Bank of India	426252	23.1.2022	1.8.2023	1,63,44,617	5.10%	365	849799	155296	38
23	Union Bank of India	752253	18.3.2023	6.11.2024	1,39,83,483	7.00%	14	37545		
24	Union Bank of India	057149	20.3.2023	8.11.2024	1,39,83,483	7.00%	12	32181		
25	Union Bank of India	426256	21.3.2022	21.11.2023	1,43,49,960	5.10%	365	746093	22056	11
26	Union Bank of India	426257	21.04.2022	21.5.2023	1,44,17,834	5.10%	345	707659		
27	Union Bank of India	426259	22.3.2022	22.11.2023	1,27,92,794	5.10%	365	665132	17875	10
28	Union Bank of India	426260	22.04.2022	22.5.2023	1,33,58,173	5.10%	344	653711		
29	Union Bank of India	426267	27.2.2022	27.9.2023	1,32,40,688	5.10%	365	688417	61052	33
30	Union Bank of India	426106	30.4.2022	30.5.2023	1,32,743	5.10%	336	6342		
31	Union Bank of India	426268	27.3.2022	27.11.2023	1,32,95,287	5.10%	365	691257	9288	5
32	State Bank of India	41777312954	23.3.2023	23.3.2024	5,00,00,000	7.75%	9	95548		
33	State Bank of India	40067799278	26.2.2021	26.2.2024	1,95,00,000	5.30%	365	1054412	1155815	399
34	State Bank of India	40067799483	26.2.2021	26.2.2024	1,95,00,000	5.30%	365	1054412	1155815	399
35	State Bank of India	40067799664	26.2.2021	26.2.2024	1,95,00,000	5.30%	365	1054412	1155815	399
36	State Bank of India	40067799904	26.2.2021	26.2.2024	1,95,00,000	5.30%	365	1054412	1155815	399
37	State Bank of India	40067800081	26.2.2021	26.2.2024	1,95,00,000	5.30%	365	1054412	1155815	399
38	State Bank of India	40067800296	26.2.2021	26.2.2024	1,95,00,000	5.30%	365	1054412	1155815	399
39	State Bank of India	40067800514	26.2.2021	26.2.2024	1,95,00,000	5.30%	365	1054412	1155815	399
40	State Bank of India	40067800820	26.2.2021	26.2.2024	1,95,00,000	5.30%	365	1054412	1155815	399
41	State Bank of India	40067801121	26.2.2021	26.2.2024	1,95,00,000	5.30%	365	1054412	1155815	399
42	State Bank of India	40067801336	26.2.2021	26.2.2024	1,95,00,000	5.30%	365	1054412	1155815	399
43	State Bank of India	40067801664	26.2.2021	26.2.2024	1,95,00,000	5.30%	365	1054412	1155815	399
44	State Bank of India	40067801802	26.2.2021	26.2.2024	1,95,00,000	5.30%	365	1054412	1155815	399
45	State Bank of India	40067801982	26.2.2021	26.2.2024	1,95,00,000	5.30%	365	1054412	1155815	399
46	State Bank of India	40067802169	26.2.2021	26.2.2024	1,95,00,000	5.30%	365	1054412	1155815	399
47	State Bank of India	40067802330	26.2.2021	26.2.2024	1,95,00,000	5.30%	365	1054412	1155815	399
48	State Bank of India	40067802476	26.2.2021	26.2.2024	1,95,00,000	5.30%	365	1054412	1155815	399
49	State Bank of India	40067802635	26.2.2021	26.2.2024	1,95,00,000	5.30%	365	1054412	1155815	399

50	State Bank of India	40067802851	26.2.2021	26.2.2024	1,95,00,000	5.30%	365	1054412	1155815	399
51	State Bank of India	40067802953	26.2.2021	26.2.2024	1,95,00,000	5.30%	365	1054412	1155815	399
52	State Bank of India	40067803128	26.2.2021	26.2.2024	1,95,00,000	5.30%	365	1054412	1155815	399
53	State Bank of India	40067803286	26.2.2021	26.2.2024	1,95,00,000	5.30%	365	1054412	1155815	399
54	State Bank of India	40067803424	26.2.2021	26.2.2024	1,95,00,000	5.30%	365	1054412	1155815	399
55	State Bank of India	40067803571	26.2.2021	26.2.2024	1,95,00,000	5.30%	365	1054412	1155815	399
56	State Bank of India	40067803810	26.2.2021	26.2.2024	1,95,00,000	5.30%	365	1054412	1155815	399
57	State Bank of India	40067803967	26.2.2021	26.2.2024	1,95,00,000	5.30%	365	1054412	1155815	399
58	State Bank of India	40067804097	26.2.2021	26.2.2024	1,95,00,000	5.30%	365	1054412	1155815	399
59	State Bank of India	40067804235	26.2.2021	26.2.2024	1,95,00,000	5.30%	365	1054412	1155815	399
60	State Bank of India	40067804382	26.2.2021	26.2.2024	1,95,00,000	5.30%	365	1054412	1155815	399
61	State Bank of India	40067804473	26.2.2021	26.2.2024	1,95,00,000	5.30%	365	1054412	1155815	399
62	State Bank of India	40067804597	26.2.2021	26.2.2024	1,95,00,000	5.30%	365	1054412	1155815	399
63	State Bank of India	40067804790	26.2.2021	26.2.2024	1,95,00,000	5.30%	365	1054412	1155815	399
64	State Bank of India	40067804972	26.2.2021	26.2.2024	1,95,00,000	5.30%	365	1054412	1155815	399
65	State Bank of India	40067560626	26.2.2021	26.2.2024	1,95,00,000	5.30%	365	1054412	1155815	399
66	State Bank of India	40067805375	26.2.2021	26.2.2024	1,87,90,848	5.30%	365	1016065	1113780	399
67	State Bank of India	40289295858	13.1.2023	13.1.2024	1,07,17,600	6.75%	78	154598		
68	State Bank of India	40716589255	10.1.2023	10.1.2024	1,07,39,051	6.75%	81	160865		
69	State Bank of India	40716589017	10.1.2023	10.1.2024	1,07,39,051	6.75%	81	160865		
70	State Bank of India	40716589482	10.1.2023	10.1.2024	1,07,39,051	6.75%	81	160865		
71	State Bank of India	40716597517	10.1.2023	10.1.2024	1,07,39,051	6.75%	81	160865		
72	State Bank of India	41685537358	19.2.2023	19.2.2024	1,07,98,412	6.80%	41	82482		
73	State Bank of India	41685536332	19.2.2023	19.2.2024	1,07,98,412	6.80%	41	82482		
74	State Bank of India	41685531720	19.2.2023	19.2.2024	1,07,98,412	6.80%	41	82482		
75	State Bank of India	40759900567	3.2.2023	3.2.2024	1,05,19,837	6.75%	57	110891		
76	State Bank of India	40759905340	2.2.2023	2.2.2024	1,04,19,609	6.75%	58	111761		
77	State Bank of India	41198833860	10.2.2023	10.2.2024	1,03,76,204	6.75%	50	95944		
78	State Bank of India	41198832540	10.2.2023	10.2.2024	1,03,76,204	6.75%	50	95944		
79	State Bank of India	41198833510	10.2.2023	10.2.2024	1,03,76,204	6.75%	50	95944		
80	State Bank of India	41198833134	10.2.2023	10.2.2024	1,03,76,204	6.75%	50	95944		
81	State Bank of India	41192439860	7.2.2023	7.2.2024	1,02,17,249	6.75%	53	100143		
82	State Bank of India	41192438108	7.2.2023	7.2.2024	1,02,17,249	6.75%	53	100143		
83	State Bank of India	41325403825	30.9.2022	30.9.2023	5,00,00,000	7.00%	183	1770693		
		TOTAL			1,29,86,33,894			51884722	39671668	
					Grand Total					91556390

All the above investments kept in nationalised banks only, it is certified that all the above instruments are physically checked and kept under safe custody

C. S. S.
ASSISTANT ACCOUNTS OFFICER

SCHEDULE OF MANAGE GPF INVESTMENTS AS ON 31.03.2023

Sl. No	Name of the Bank	FD.NO	From	To	Amount	Rate of Int.	days	accr int
1	SBH (Special Deposit)		01.04.2022	31.03.2023	900	7.10%	365	66
2	State Bank of India	41353021398	29.9.2022	29.9.2023	10,85,963	5.45%	184	30050
3	Union Bank of India	752535	14.3.2023	2.11.2024	19,31,089	7.00%	18	6666
4	Union Bank of India	752536	14.3.2023	2.11.2024	19,31,089	7.00%	18	6666
5	Union Bank of India	752537	14.3.2023	2.11.2024	19,31,089	7.00%	18	6666
6	Union Bank of India	752538	14.3.2023	2.11.2024	6,43,696	7.00%	18	2222
7	Union Bank of India	752539	14.3.2023	2.11.2024	6,43,696	7.00%	18	2222
8	Union Bank of India	752540	14.3.2023	2.11.2024	6,43,698	7.00%	18	2222
9	Union Bank of India	752289	18.4.2022	18.5.2023	27,84,728	5.10%	348	137892
10	Union Bank of India	752290	18.4.2022	18.5.2023	27,84,730	5.10%	348	137892
11	Union Bank of India	752291	18.4.2022	18.5.2023	27,84,728	5.10%	348	137892
12	Union Bank of India	752293	18.4.2022	18.5.2023	27,84,730	5.10%	348	137892
13	Union Bank of India	752288	18.4.2022	18.5.2023	27,84,728	5.10%	348	137892
14	Union Bank of India	752292	18.4.2022	18.5.2023	27,84,728	5.10%	348	137892
15	Union Bank of India	752286	16.4.2022	16.5.2023	12,26,674	5.10%	350	61098
16	Union Bank of India	752287	16.4.2022	16.5.2023	12,26,674	5.10%	350	61098
17	Union Bank of India	57038	7.11.2022	28.5.2024	18,83,839	7.00%	145	52730
18	Union Bank of India	57039	9.11.2022	30.5.2024	6,38,131	7.00%	143	17612
19	Union Bank of India	57053	11.11.2022	2.7.2024	6,14,341	7.00%	141	16716
20	State Bank of India	40706379850	10.1.2023	10.1.2024	3,15,284	6.75%	81	4723
21	State Bank of India	40706379577	10.1.2023	10.1.2024	3,15,284	6.75%	81	4723
22	State Bank of India	40706379000	10.1.2023	10.1.2024	3,15,284	6.75%	81	4723
23	State Bank of India	40883061957	29.3.2022	29.3.2023	2,73,516	6.80%	3	153
				Total	3,23,28,619		4120	1107708

SCHEDULE OF ACABC INVESTMENTS AS ON 31.03.2023

Sl. No	Name of the Bank	FD.NO	From	To	Amount	Rate of Int.	days	accr int
1	State Bank of India	40220735979	6.3.2023	2.9.2023	1,21,95,126	5.25%	26	45606
3	State Bank of India	41100739087	1.1.2023	30.6.2023	1,03,68,646	5.25%	90	134224
4	State Bank of India	41023819188	28.2.2023	28.2.2024	1,03,25,205	6.80%	32	61555
					3,28,88,977			2,41,385

All the above Investments kept in nationalised banks only, it is certified that all the above instruments are physically checked and kept under safe custody


 ASSISTANT ACCOUNTS OFFICER