



	Lichu Bagan ), P.O-Bandel , Dist :Hooghly , West Bengal -712123.				
35	Shri Ranjan Das Plot .No -927, Tala Sahi, Laxmi Sagar ,Bhubaneswar P.O: Budheswari , Dist :Khodha ,Odisha -751006	08/11/18	CORRS -RTI /1309/ LIB & INFOR /06/ NILD /1897(2)	30/11/18	00.00
36	Shri Pukhraj Katariya Meghwalo Ka Bas ,Tinwari Jodhpur , Rajasthan -342306	08/11/18	CORRS -RTI /1309/ LIB & INFOR /06/ NILD /1839(2)	28/11/18	00.00
37	Shri Anshuman Satna ,MP -485001	29/10/18	CORRS -RTI /1309/ LIB & INFOR /06/ NILD /1854(2)	22/11/18	00.00
38	Shri A .Jagmohan Reddy Manovikash Nagar ,Bowenpally Secunderabad -09.	29/10/18	CORRS -RTI /1309/ LIB & INFOR /06/ NILD /1852(2)	22/11/18	00.00
39	Shri Ravi Kumar E-3/491, Vinay Khand Gomti Nagar , Lucknow -226010( UP )	22/11/18	CORRS -RTI /1309/ LIB & INFOR /06/ NILD /1852(2)	22/11/18	00.00
40	Shri Purushottam Kumar A-2/1924, DDA Colony Madanpur, New Delhi -110076 .	22/11/18	CORRS -RTI /1309/ LIB & INFOR /06/ NILD /1841	28/11/18	10.00
41	Shri Anshuman , C/O-Shri Manoj Rajak , Vidya Vihar Colony ,Gali .No.10 Near Tripathi Welding Workers, Jawahar Nagar , Distt .-Satna ,MP -485001.	10/09/18	CORRS -RTI /1309/ LIB & INFOR /06/ NILD /3417(2)	12/01/18	00.00
42	Shri Pramod Soneta Second Floor, Office No 1, Plot No 111 Shivram House, Sector 1/A, 370201	07/09/2018	Reply Sent Online	05/10/18	10.00
43	Ms . Aruveetil Mariyam Alavi NDTV , Archana Complex Block B , Greater Kailash -I New Delhi ,110048	05/09/18	Reply Sent Online	10/10/18	00.00
44	Ms . Aruveetil Mariyam Alavi NDTV , Archana Complex Block B , Greater Kailash -I New Delhi -110048	07/09/2018	Reply Sent Online	05/10/18	10.00
45	Shri Somnath Bhattacharjee	05/09/18	Reply Sent Online	10/10/18	20.00

	James Long Sarani ,Sarada Sarani, Kolkata -700034 WB .700034				
46	Shri Kamal N Arya 1015, Sector 9, Vasundhara, Ghaziabad -201012	06/10/18	Reply Sent Online	06/11/18	00.00
47	Shri Shyamlal Yadav B-1/ B, Sector - 10 NOIDA Gautam Budh Nagar -201301	15/10/18	Reply Sent Online	20/11/18	00.00
48	Ms. POOJA BHARDWAJ LIG -2/4, Tamilnadu Housing Board Woodworking Unit Brindhavan Towers, 129, Anna Main Road, Kknagar, Chennai -600078	22/11/18	Reply Sent Online	31/12/18	00.00
49	Ms. POOJA BHARDWAJ LIG -2/4, Tamilnadu Housing Board Woodworking Unit Brindhavan Towers, 129, Anna Main Road, Kknagar, Chennai -600078	22/11/18	Reply Sent Online	31/12/18	00.00
50	Shri Chandan Singh Suit .No .17, Officers Hostel ,Sastri Nagar BSEB Colony ,Patna -23	10/09/18	CORRS -RTI /1309/ LIB & INFOR /06/ NILD /3713(2)	10/10/18	00.00
51	Shri Ram Krit Yadav , General Secretary , National Union Of Backward Classes, Scs, Sts And Minorities , C/O -Shiw Das Prajapati ,Manaspur Road ,(Near Lichu Bagan ), P.O-Bandel , Dist :Hooghly , West Bengal -712123.	24/09/18	CORRS -RTI /1309/ LIB & INFOR /06/ NILD /1528(2)	24/10/18	00.00
52	Shri Provat Chndra Pramanik , Satyapirtala Lane , Narua , Chandannagar , P.O:Chandan Nagar Dist : Hooghly ,Pin -712136. Transferred To SVNIRTAR	24/09/18	CORRS -RTI /1309/ LIB & INFOR /06/ NILD /1531(2)	24/10/18	10.00
53	Shri Provat Chndra Pramanik , Satyapirtala Lane , Narua , Chandannagar , P.O:Chandan	26/11/18	CORRS -RTI /1309/ LIB & INFOR /06/ NILD /1531(2)	05/12/18	00.00



	Nagar Dist : Hooghly ,Pin -712136.  1 <sup>ST</sup> APPEAL Transferred To SVNIRTAR				
54	Keshab Chandra Mohanty Odisha Online -6(3)	12/03/18	Online Reply Sent	12/04/18	00.00
55	Online Shri Rajsekaran C , 245, Ambathkar Nagar , 4 <sup>th</sup> Street ,1 <sup>st</sup> Cross Street, Puliyanthope , Perrabur Barracks , Chennai -Tamilnadu -600012	10/08/18	Online Reply Sent	12/09/18	00.00
56	Shri Avirashu P Gandhi Nagar Ranipet -632403	04/05/18	Online Reply Sent	16/07/18	00.00
57	Dr .Baker Sharafuddin 26/1/3, Ratnasree Apartments, Narendra Nagar , Dunlop , Kolkata -700056	08/06/18	Online Reply Sent	09/07/18	00.00
58	Dr .Baker Sharafuddin 26/1/3, Ratnasree Apartments, Narendra Nagar , Dunlop , Kolkata -700056	08/06/18	Online Reply Sent	09/07/18	00.00
59	Shri Manpreet Kaur Samana ,Patiala ,Punjab .	28/06/18	CORRS -RTI /1309/ LIB & INFOR /06/ NILD /616(2)	14/06/18	00.00
60	Sarmisha Sarkar 5,Rai Mohan Banerjee Road Kolkata -108	26/06/18	CORRS -RTI /1309/ LIB & INFOR /06/ NILD /834(2)	23/07/18	00.00
61	Shri Ranjan Das Plot .No -927, Tala Sahi, Laxmi Sagar ,Bhubaneswar P.O :Budheswari , Dist :Khodha ,Odisha -751006	26/06/18 APPEAL	CORRS -RTI /1309/ LIB & INFOR /06/ NILD /835(2)	23/07/18	00.00
62	Shri Anshuman , C/O -Shri Manoj Rajak , Vidya Vihar Colony ,Gali .No .10 Near Tripathi Welding Workers, Jawahar Nagar , Distt .-Satna ,MP -485001.	24/08/18	CORRS -RTI /1309/ LIB & INFOR /06/ NILD /1450	15/10/18	00.00
63	Shri Vinay Chandran Thiruvananthapuram	12/03/2018	CORRS -RTI /1309/ LIB & INFOR /06/	12/04/18	00.00



	Kerala		NILD		
64	Smt .Anjana Singh Bharat NAGAR Sahapur ,Bhopal ,MP .	12/03/2018	CORRS -RTI /1309/ LIB & INFOR /06/ NILD	12/04/18	00.00
65	Shri Subhankar Dutta Gullu Ostagar Lane ,Kolkata	28/03/2018	CORRS -RTI /1309/ LIB & INFOR /06/ NILD /231	26/04/18	20.00
66	Kumar Satyendra ONLINE	11/04/18	REPLY SENT ONLINE	02/05/18	10.00
67	Kumar Satyendra ONLINE	11/04/18	REPLY SENT ONLINE	02/05/18	10.00
68	Smt . Sarmistha Sarkar Rai Mohan Banerjee Road, Kolkata .	10/04/18	REPLY SENT ONLINE	08/05/18	10.00
69	Prafulla Harschandra Gadge	ONLINE 11/04/18	CORRS -RTI /1309/ LIB & INFOR /06/ NILD /139(2)	18/04/18	00.00
70	Shri Banty Sarkar Baruipara Lane ,Kolkata -35	11.04.18	CORRS -RTI /1309/ LIB & INFOR /06/ NILD /138	18/04/18	10.00
71	Shri Banty Sarkar Baruipara Lane ,Kolkata -35	13.4.18	REPLY SENT ONLINE	23/04/18	10.00
72	Dr .Rakesh Jhalani NILD ,Kolkata.	11.04.18	CORRS -RTI /1309/ LIB & INFOR /06/ NILD /138	17/04/18	10.00
73	Shri Somnath Dutta Burdwan -713216	16.04.18	CORRS -RTI /1309/ LIB & INFOR /06/ NILD /202(2)	01.05/18	10.00
74	Sri Anand Kushwaha Balu Market, Allahabad	20.04.18	CORRS -RTI /1309/ LIB & INFOR /06/ NILD /	1/05/18	10.00
75	Shri Arun Kumar Satpathy Ernakulam ,Kerala .	23.04.18	CORRS -RTI /1309/ LIB & INFOR /06/ NILD /464(2)	19/04/18	10.00
76	Shri K .Kumar , Adarsh Nagar Colony, UP .	01/05/18	CORRS -RTI /1309/ LIB & INFOR /06/ NILD /594	14/06/18	00.00
77	Dr .Nitesh Tripathy Online	02/05/18	REPLY SENT ONLINE	02/06/18	00.00
78	Vinay Kumar Bhati Online	03/05/18	REPLY SENT ONLINE	25/05/18	00.00
79	Anamika Yadav Online	23/04/18	REPLY SENT ONLINE	24/05/18	00.00
80	Er .Ranjan Das Bhubaneswar ,Odisha	11/05/18	CORRS -RTI /1309/ LIB & INFOR /06/ NILD /532(2)	03/05/18	10.00
81	Nishant Bhola Online	11/05/18	REPLY SENT ONLINE	05/06/18	00.00



82	Debabrara Sengupta,Wb. Online	15/05/18	REPLY SENT ONLINE	05/06/18	00.00
83	Shri Abani Bhusan Layak Bankura ,WB .	01/05/18	CORRS -RTI /1309/ LIB & INFOR /06/ NILD /463	14/06/18	00.00
84	Anju Sarkar NIOH Staff Association Kolkata -90.	22/05/18	CORRS -RTI /1309/ LIB & INFOR /06/ NILD /739(2)	03/05/18	140.00
85	Shri Akshya Anand Online	08/05/18	Online Reply Sent	05/06/18	00.00







**NATIONAL INSTITUTE FOR LOCOMOTOR DISABILITIES**  
**(Divyangjan)**  
B.T. ROAD, BON-HOOGHLY, KOLKATA – 700090

**ANNUAL ACCOUNTS**  
**2018-2019**





भारतीय लेखा तथा लेखा-परीक्षा विभाग  
महा निदेशक, लेखा-परीक्षा का कार्यालय,  
केन्द्रीय, कोलकाता

**INDIAN AUDIT AND ACCOUNTS DEPARTMENT  
OFFICE OF THE DIRECTOR GENERAL OF AUDIT,  
CENTRAL, KOLKATA.**

No: OA II (AB)/AR/2018-19/NILD/437

Date: 02.01.2020

A copy of the Separate Audit Report alongwith Annexure on the accounts of the **National Institute for Locomotor Disabilities (Divyangjan)**, for the year 2018-19, is forwarded to the **Director, National Institute for Locomotor Disabilities (Divyangjan), B.T. Road, Bonhoogly Kolkata-700090**, for information and necessary action.

Arrangement may please be made for preparation of Hindi Version of the Separate Audit Report with Annexure at your end and sending the same directly to the Ministry.

It may please be ensured that the Audited Accounts and the Separate Audit Report, along with Annexure, are placed before the apex body for consideration and adoption before the same are sent to the Government for being placed in Parliament.

Two copies of the printed Annual Report for the year 2018-19 (both English and Hindi Version) containing the Audited Accounts and the Separate Audit Report along with Annexure, as laid before Parliament, may please be forwarded to this Office for necessary action at this end.

Encl.: As stated

**Dy. Director (Inspection)**



सत्यमेव जयते

भारतीय लेखा तथा लेखा-परीक्षा विभाग  
महा निदेशक, लेखा-परीक्षा का कार्यालय,  
केन्द्रीय, कोलकाता

**INDIAN AUDIT AND ACCOUNTS DEPARTMENT  
OFFICE OF THE DIRECTOR GENERAL OF AUDIT,  
CENTRAL, KOLKATA.**

No: OA II (AB)/AR/2018-19/NILD/436

Date: 02.01.2020

To  
The Secretary,  
Ministry of Social Justice and Empowerment,  
Government of India,  
Department of Empowerment of Persons with Disabilities  
5th Floor, Block - B-I, II & III, Paryavaran Bhawan, CGO Complex, Lodhi Road  
New Delhi - 110003

**Subject: Separate Audit Report on the accounts of the National Institute for Locomotor  
Disabilities (Divyangjan), Kolkata for the year 2018-19**

Sir,

I am to forward herewith Separate Audit Report in the prescribed format on the accounts of the **National Institute for Locomotor Disabilities (Divyangjan), Kolkata**, for the year 2018-19. A copy of the annual accounts of the organisation for the year 2018-19 is also enclosed.

- Two copies of Separate Audit Report (both English and Hindi Version), as presented before Parliament, may please be forwarded to this office for necessary action at this end.
- The dates of laying of the audited accounts and the Separate Audit Report for the years 2011-12 and 2018-19 on the Tables of both the Houses of Parliament may also please be communicated to this office.

Yours faithfully,

(Deepak Narain)

**Director General of Audit  
Central: Kolkata**

Encl.: As stated

जि. आई. प्रेस बिल्डिंग, 8 किरण शंकर राय रोड (1म मंजिल), कोलकाता-700 001  
Govt. of India Press Building, 8 Kiran Sankar Roy Road, Kolkata-700 001  
Phone : 2254-0221, (Gram : ACCOUNTCENT) Post Box : 2699, Fax No. : 033-22135377

**Separate Audit Report of the Comptroller & Auditor General of India  
on the Accounts of the National Institute for Locomotor Disabilities,  
Kolkata, for the year ended 31 March 2019**

We have audited the attached Balance Sheet of the National Institute for Locomotor Disabilities, Kolkata, as at 31 March 2019, the Income and Expenditure account and Receipts and Payments Account, for the year ended on that date, under Section 20(1) of the Comptroller and Auditor General's (Duties, Power and Conditions of Service) Act, 1971. The audit has been entrusted for the period upto 2018-19. These financial statements include the accounts of two Regional Centres viz. Aizwal and Dehradun of the Institute. These financial statements are the responsibility of the Institute's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the

accounting principles used and significant estimates made by the 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:
  - a. 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;
  - b. The Balance Sheet, Income and Expenditure Account and Receipts and Payments Account dealt with by this report have been drawn up in the format prescribed by the Ministry of Finance.
  - c. In our opinion, proper books of accounts and other relevant records have been maintained by the National Institute for Locomotor Disabilities, Kolkata, as required under the West Bengal Societies Registration Act, XXVI 1961, insofar as it appears from our examination of books.
  - d. We further report that:

#### **Comments on accounts**

##### **A. Balance Sheet**

##### **1.1 Liabilities**

##### **1.1.1 Earmarked/ Endowment Funds (Schedule-3): ₹2.78 crore**

The above head was understated by ₹56.67 lakh, due to deduction of advance of ₹56.67 lakh from the ADIP Fund, instead of showing the amount under 'Advances', resulting in understatement of 'Loans, Advances and Deposits' (Schedule-8) by ₹56.67 lakh.

##### **1.1.2 Unsecured Loans and Borrowings (Schedule-5): (-) ₹1.06 crore**

The above head showed negative amount of ₹ (-)1.06 crore towards 'inter-subsidary accounts (student, patient and plan) fund transfer and adjustment thereof', instead of

showing the amount of ₹1.06 crore as a receivable in the Balance Sheet. This resulted in understatement of both assets and liabilities by ₹1.06 crore.

### **1.1.3 Current Liabilities and Provisions (Schedule-7): ₹69.04 crore**

The above head was understated by ₹8.16 lakh due to inclusion of negative provision, instead of showing the amount as being 'receivable' from the West Bengal Renewable Energy Development Agency under 'Current Assets, Loans and Advances', resulting in understatement of 'Current Assets, Loans and Advances' (Schedule-11) by ₹8.16 lakh.

## **1.2 Assets**

### **1.2.1 Fixed Assets (Schedule-8): ₹9.09 crore**

The above head was understated by ₹ 5.33 lakh due to non-inclusion of 'Computers and Peripherals' valuing ₹ 5.33 lakh. These were, instead, included under 'Repair and Maintenance (Other Administrative Expenses/ Schedule-22)' as revenue items, resulting in understatement of 'Corpus/Capital Fund' (Schedule-1) by ₹ 5.33 lakh.

## **B. Income and Expenditure Account**

### **2.1 Expenditure**

#### **2.1.1 Depreciation (Schedule-4): ₹13.20 crore**

The above head was understated by ₹11.67 lakh due to the following:

- a) Understated by ₹0.77 lakh, since the expenditure on installation of a Lift, valuing ₹15.43 lakh, was misclassified under the sub-head 'Building', carrying 10 *percent* depreciation, instead of being classified under the relevant head 'Lift', carrying 15 *percent* rate of depreciation.
- b) Understated by ₹2.13 lakh, due to non-charging of depreciation @40 per cent per year on computer and peripherals totaling ₹5.33 lakh.

c) Understated by ₹8.77 lakh, due to incorrect calculation of depreciation in 20 assets during the year. Out of these 20 assets, in two cases, depreciation was charged at a higher rate, i.e. @ 60 percent, on 'Books & Journals and Computer & Accessories', instead of being charged @40 percent in terms of the IT Act.

Resultantly, Excess of Expenditure over Income was understated by ₹11.67 lakh.

### C. Other Accounts

#### 3.1 Composite Regional Centre, Patna

##### 3.1.1 Earmarked/ Endowment Funds (Schedule-3): ₹(-) 62.58 lakh

a) The above head was understated by ₹62.58 lakh due to the inclusion of excess expenditure of ₹62.58 lakh as a negative amount, instead of showing the same as being receivable from the fund sanctioning authority, resulting in corresponding understatement of 'Current Assets, Loans and Advances' (Schedule-11) by ₹62.58 lakh.

b) The above head was understated by ₹2.94 lakh due to non-inclusion of interest earned from the bank account (SBI/504) of the ADIP Fund. The same was, instead, shown as revenue income under 'Interest Earned' (Schedule-16), resulting in overstatement of 'Corpus/Capital Fund' (Schedule-1) by ₹2.94 lakh.

##### 3.2 Current Assets, Loans and Advances (Schedule-11): ₹4.46 crore

a) The above head was overstated by ₹1.52 crore due to non-inclusion of issuance and encashment of cheques from banks (A/c-606/ ₹1.21 crore, A/c-504/ ₹29.84 lakh and A/c-508/ ₹0.83 lakh), during the years 2016-17 and 2017-18, in the cash books. Correspondingly, the liabilities were also overstated by ₹1.52 crore.

b) It was further understated by ₹3.32 lakh due to inclusion of time-barred cheques valuing ₹3.32 lakh (A/c-606 and 504), pertaining to the years 2016-17 and 2017-18,

resulting in understatement of 'Current Liabilities and Provisions' (Schedule-7) by ₹3.32 lakh.

**3.3** There was a discrepancy of ₹1.01 lakh between the value of 'Air conditioner and Water Cooler' and 'Furniture and Fixtures', as shown in the 'Fixed Assets' (Schedule 8) and the values stated thereagainst in the Asset Register. Further, the value of 'Fixed Assets', shown as ₹25.36 lakh (as on 31 March 2019) in Schedule-8, could not be verified, as the values of several assets were not recorded in the Asset Register.

**3.4** Depreciation on 'Books and Journals' and 'Computers and Peripherals' was provided @60 percent during the year, instead of @ 40 percent specified in the Income Tax Act.

#### **D General**

**4.1** There were discrepancies in the 'Earmarked Funds' (Schedule-2). The opening balance of SIPDA Fund was ₹2.94 crore, even though the closing balance of the previous year had been ₹2.78 crore. Further, capital expenditure under SIPDA-CRC, Tripura, was shown as ₹15.47 lakh, even though the ledger balance was ₹20.39 lakh.

**4.2** Although advance of ₹1.60 crore was provided to the Central Public Works Department in the year 2019-20, the same was shown under the head 'Advance to Entities' (Current Assets, Loans and Advances/Schedule-11) in 2018-19, resulting in overstatement of 'Advances' and understatement of 'Cash at Bank' (Schedule-11) by ₹1.60 crore.

**4.3** Refundable security deposit of ₹2.62 lakh was included as revenue income under 'Income from Sales/Services' (Schedule-13) in the Income & Expenditure Account, instead of being shown under 'Current Liabilities and Provisions' in the Balance Sheet, resulting in understatement of 'Excess of Expenditure over Income' by ₹2.62 lakh.

4.4 There was a discrepancy of ₹19.63 lakh between the annual accounts and the Assets Register, since the value of buildings worth ₹48.38 lakh, as on 31 March 1978, was shown as ₹28.75 lakh in the Assets Register.

4.5 The accounting policy on revenue recognition and valuation of investment was not disclosed in the Notes on Accounts.

4.6 There was discrepancy of ₹5.6 lakh, since ₹1.36 crore was shown under the head 'Other Income-Depreciation on Fixed Assets' (Schedule-13), even though the same was shown as ₹1.41 crore as per the Notes on Accounts.

4.7 Despite mention in the audit report for the year 2015-16, an amount of ₹50.48 lakh continued to be exhibited in the annual accounts for the years 2016-17, 2017-18 and 2018-19 as 'Amount payable to Student Collection Fund' under 'Current Liabilities and Provisions' (Schedule-7) and 'Amount receivable from Patient Collection Fund' under 'Current Assets, Loans and Advances' (Schedule-11), arising out of incorrect credit of the said amount into the Patient Collection Fund, instead of into the Student Collection Fund.

4.8 Although the Multi Option Deposit (MOD) balance was attached with the balance of savings and current accounts in 'Current Assets, Loans and Advances' (Schedule-11), the Institute added the same with the Investment account, under the head 'Investment – Others' (Schedule-10).

#### **E. Grants-in-Aid**

The Institute is mainly financed by grants from Government of India. There was an unspent grant of ₹5.85 crore of previous years. During the year 2018-19, the Institute received an amount of ₹31.82 crore (Revenue-₹26.34 crore and Capital-₹5.48 crore). Out

of the total available grants of ₹37.67 crore, it spent ₹27.08 crore (Revenue-₹24.58 crore and Capital-₹2.50 crore), leaving an unspent balance of ₹10.59 crore.

**F. Net Effect**

The net effect of the comments given in preceding paragraphs was that both the Assets and Liabilities were understated by ₹1.76 crore (as on 31 March 2019) and Excess of Expenditure over Income was understated by ₹11.67 lakh for the year ended 31 March 2019.

**G. Management letter**

Deficiencies which have not been included in the Audit Report have been brought to the notice of the Institute, through a management letter, issued separately, for remedial/corrective action.

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

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

- a. Insofar as it relates to the Balance Sheet, of the state of affairs of the National Institute for Locomotor Disabilities (Divyangjan), Kolkata, as at 31 March 2019 and

- b. Insofar as it relates to Income and Expenditure Account of the deficit for the year ended on that date.

**For and on behalf of the C&AG of India**

Place: Kolkata  
Date: 02.01.2020

*Deepak Narain*  
**(Deepak Narain)**  
**Director General of Audit**  
**Central : Kolkata**

## **Annexure**

### **A. Adequacy of Internal Audit System.**

The following facts show inadequacy in Internal Audit System:

- I. There was no internal Audit set up in the Institute, except for Internal Audit conducted by a CA firm.
- II. Institute did not have any internal audit manual.

### **B. Adequacy of Internal Control System**

The following facts show inadequacy in Internal Control System:

- I. Institute maintained cash book in tally.
- II. Heads of accounts are not coded.
- III. Security deposits/ fidelity guarantees were not obtained from persons handling cash and stock.

### **C. Others**

- I. As per the declarations in Schedule 25 and Schedule 26, depreciation is being provided on written down value (WDV) method as per the rates provided in Income Tax Act 1961. IT Act requires that the rates should also be applied on the assets taking into consideration the following:

- (i) Useful life of the asset as prescribed in the Act, and
- (ii) Residual value of the assets (also required for determining the value of the asset under WDV method), which shall not be more than five percent of the original cost of the assets.

Based on the above, Audit observed that the Asset Register neither reflects the useful life of the assets nor shows the residual value of the individual assets. In the absence of such information, audit could not determine

- i) Net value of the assets, remaining useful life of the assets and their residual value as on 31.03.2019.
- ii) Whether depreciation was charged on the residual value of the assets

NILD should recast their asset register to incorporate the above-mentioned information for each of the assets.

II. Lump sum amount were booked in the asset register under 'building' and 'Books and Journals' for the years from 2012-13 to 2015-16 and 2012-13 to 2017-18. This is irregularity as this does not give any idea about the assets purchased and their quantity.

**D. System of physical verification of Assets**

As per records made available, physical verification of fixed assets till the year 2017-18 had been carried out in June 2018, based on incomplete Fixed Assets Register. Physical verification of fixed assets and cash balance of branch units was not conducted.

**E. Statutory Liabilities:** The Institute was regular in payment of Statutory Dues



सत्यमेव जयते

दीपक नारायण  
Deepak Narain

महानिदेशक लेखापरीक्षा, केन्द्रीय, कोलकाता  
गवर्नमेंट ऑफ़ इण्डिया प्रेस बिल्डिंग (इस्ट विंग), प्रथम तल  
8, किरण शंकर रॉय रोड, कोलकाता-700 001

Director General of Audit, Central, Kolkata  
Government of India Press Building (East Wing), 1st Floor  
8, Kiron Sankar Roy Road, Kolkata-700 001

D.O No. OAI(AB)/AR/NILD/2018-19/ 438

Date: 02.01.2020

Dear Dr. Das,

I have audited the annual accounts of the National Institute for Locomotor Disabilities (Divyangjan), Kolkata, for the year 2018-19 and have issued the Audit Report thereon, vide letter dated 02.01.2020. During the course of audit, the following deficiency was noted but not included in the Audit Report. This is being brought to your notice for corrective and remedial action:

In a departure from declared Accounting Policy No. 3, depreciation on residential and non-residential buildings was charged @10 percent uniformly, instead of being charged @ 5 percent and @ 10 percent respectively, in terms of the Income Tax Act. Further, in contravention of the Uniform Format of Accounts, depreciation was charged on the basis of the written down value method, instead of being charged on the basis of the straight line method.

with regards,

Yours sincerely,

Deepak Narain

Dr. Sakti Prasad Das, Director,  
National Institute for Locomotor Disabilities, Kolkata  
B.T.Road, Bonhooghly,  
Kolkata-700 090





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NATIONAL INSTITUTE FOR LOCOMOTOR DISABILITIES (DIVYANGJAN)  
B.T. ROAD, BON-HOOGHLY KOLKATA-90

BALANCE SHEET AS AT 31st March 2019

<b>CORPUS/CAPITAL FUND AND LIABILITIES</b>		<b>Schedule</b>	<b>2018-2019</b>	<b>2017-2018</b>
			Amount(Rs)	Amount(Rs)
CAPITAL FUND (PLAN/NON-PLAN)		1	(184,291,786.29)	(212,995,625.52)
RESERVES AND SURPLUS		2	-	-
EARMARKED/ ENDOWMENT FUNDS		3	27,824,744.52	51,853,923.02
SECURED LOANS AND BORROWINGS		4	-	-
UNSECURED LOANS AND BORROWINGS		5	10,584,109.00	60,377.00
DEFERRED CREDIT LIABILITIES		6	-	-
CURRENT LIABILITIES AND PROVISIONS		7	690,369,285.86	631,699,831.86
<b>TOTAL</b>			<b>523,318,135.09</b>	<b>470,618,506.36</b>
<b>ASSETS</b>				
FIXED ASSETS		8	90,941,835.40	79,504,997.40
INVESTMENTS-FROM EARMARKED/ENDOWMENT FUNDS		9	-	-
INVESTMENTS-OTHERS		10	56,235,574.72	46,360,545.22
CURRENT ASSETS, LOANS, ADVANCES etc.		11	178,075,994.97	302,178,963.74
CAPITAL WORK IN PROGRESS		12	198,064,730.00	42,574,000.00
MISCELLANEOUS EXPENDITURE			-	-
(to the extent not written off /adjusted)				
<b>TOTAL</b>			<b>523,318,135.09</b>	<b>470,618,506.36</b>
SIGNIFICANT ACCOUNTING POLICIES		24		
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Sh Sushil Kr. Mallick  
Accountant

Sh Brajin Sarkar  
Accounts Officer

Dr. A. Biswas  
Director

Place: Kolkata  
Date:



**NATIONAL INSTITUTE FOR LOCOMOTOR DISABILITIES (DIVYANGJAN)  
B.T. ROAD, BON-HOOGHLY KOLKATA-90  
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2019**

<u>INCOME</u>	Schedule	2018-19 Amount(Rs)	2017-18 Amount(Rs)
Income from Sales/Services	13	28,778,627.00	22,651,940.81
Grants/Subsidies	14	137,704,092.00	195,669,454.00
Fees/Subscriptions	15	14,898,130.00	8,986,083.00
Income from Investments( Income on Investments from earmarked/endow. Funds transfer to Funds)	16	-	-
Income from Royalty, Publication etc.	17	-	-
Interest Earned	18	7,122,695.00	5,331,152.00
Other Income	19	-	-
Increase/( decrease) in stock of Finished goods and works-in-progress	20	-	-
<b>TOTAL (A)</b>		<b>188,503,544.00</b>	<b>232,638,629.81</b>
<u>EXPENDITURE</u>			
Establishment Expenses	21	229,216,467.00	250,958,604.00
Others Administrative Expenses etc	22	74,500,798.77	64,513,837.63
Expenditure on Grants, Subsidies etc	23	-	-
Interest	24	-	-
Depreciation (Net Total at the year-end-corresponding to Schedule-8)		13,588,740.00	14,467,038.81
<b>TOTAL (B)</b>		<b>317,306,005.77</b>	<b>329,939,480.44</b>
<b>Balance being excess of Expenditure over Income (B-A)</b>		<b>(128,802,461.77)</b>	<b>(97,300,850.63)</b>
Transfer to Special Reserve (Specify each)		-	-
Transfer to/ from General Reserve		-	-
<b>BALANCE BEING SURPLUS /(DEFICIT) CARRIED TO CORPUS/CAPITAL FUND</b>		<b>(128,802,461.77)</b>	<b>(97,300,850.63)</b>
<b>SIGNIFICANT ACCOUNTING POLICIES</b>			
<b>CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS</b>			
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*Sh Sushil Kr. Mallick*  
**Accountant**

*Sh Bratin Sarkar*  
**Accounts Officer**

*Dr. A. Biswas*  
**Director**

Place: Kolkata

Date:



**NATIONAL INSTITUTE FOR LOCOMOTOR DISABILITIES (DIVYANGJAN)**  
**B.T. ROAD, BON-HOOGLY KOLKATA-90**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2019**

	2018-19		2017-18	
	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
<b>SCHEDULE I-CORPUS/ CAPITAL FUND: -</b>				
<b>Plan</b>				
Balance as at the Beginning of the year	(370,561,072.77)		(320,002,157.18)	
Add/(Less) Adjustments	(13,571,059.00)		(24,817,760.06)	
Add Capitalised	(384,132,131.77)		(344,819,917.24)	
Add Excess of Income over Expenditure	180,516,308.00		90,210,546.00	
	(203,615,823.77)		(254,609,371.24)	
	(153,184,368.41)	(356,800,192.18)	(115,969,540.63)	(370,578,911.87)
Balance as at the Beginning of the year	85,226,140.68		75,792,121.68	
Add/(Less) Adjustments	(9,438,894.00)		14,400.00	
Add Excess of expenditure over Income	75,787,246.68		75,806,521.68	
	16,211,920.00	91,999,166.68	9,419,619.00	85,226,140.68
<b>Non-Plan - Patient Collection</b>				
Balance as at the Beginning of the year	72,357,145.67		63,108,074.67	
Add/(Less) Adjustments	(17,893.10)		-	
Add Excess of expenditure over Income	72,339,252.57		63,108,074.67	
	8,169,986.64	80,509,239.21	9,249,071.00	72,357,145.67
<b>Non-Plan</b>				
Balance as at the Beginning of the year	0		0	
Add/(Less) Adjustments	0		0	
Add Excess of expenditure over Income	0	0	0	-
Add fund transfer from RCI	-	-	-	-
<b>BALANCE AS AT THE YEAR-END</b>		(184,291,786.29)		(212,995,625.52)

Sh Sushil Kr. Mallick  
**Accountant**

Sh Bratin Sarkar  
**Accounts Officer**

Dr. A. Biswas  
**Director**

For Amit Ray & Co  
 Chartered Accountant  
 FRN No. 000483C

Srabana Bhattacharyya  
 Membership No. 062118, Partner

Place: Kolkata  
 Date:



NATIONAL INSTITUTE FOR LOCOMOTOR DISABILITIES (DIVYANGJAN)  
 B.T. ROAD, BON-HOOGHLY KOLKATA-90  
 SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st March 2018

	2018-19 Amount Rs.	2017-18 Amount Rs.	2018-19 Amount Rs.	2017-18 Amount Rs.
<b><u>SCHEDULE 2- RESERVES AND SURPLUS:</u></b>				
<b><u>1. Capital Reserve:</u></b>				
As per last Account	-	-	-	-
Addition during the Year	-	-	-	-
Less: Deduction during the year	-	-	-	-
<b><u>2. Revaluation Reserve:</u></b>				
As per last Account	-	-	-	-
Addition during the Year	-	-	-	-
Less: Deduction during the year	-	-	-	-
<b><u>3. Special Reserves:</u></b>				
As per last Account	-	-	-	-
Addition during the Year	-	-	-	-
Less: Deduction during the year	-	-	-	-
<b><u>4. General Reserve:</u></b>				
As per last Account	-	-	-	-
Addition during the Year	-	-	-	-
Less: Deduction during the year	-	-	-	-
<b><u>TOTAL</u></b>	-	-	-	-

Sh Sushil Kr. Mallick  
 Accountant

Sh Bratin Sarkar  
 Accounts Officer

Dr. A. Biswas  
 Director

Place: Kolkata  
 Date: