



## **Annexure**

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

Internal Auditing System is inadequate due to the following:

- There is no Internal Audit set up in the Institute. However, the Internal Audit of the accounts was conducted by CA firm.
- No Internal Audit Manual was in use and no internal audit report was prepared.

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

Internal Control System is inadequate in the following areas:

- Institute did not have accounting manual
- NILD did not maintain any fixed asset register due to which, the figures shown under different heads of assets and liabilities were not substantiated.
- Non reconciliation / Non adjustment of the advances given to parties especially w.r.t. CPWD for a long time.
- All invoices were not directly routed through Accounts Department.
- There was no periodic reporting of damaged or obsolete inventory.

### **C. System of physical verification of Assets:**

The institute had not maintained the Fixed Asset Register. In absence of the Assets Register, the value of the fixed assets as exhibited in Schedule-8 (22.26 Crore) could not be verified in audit

### **D. Statutory Liabilities:**

The institute was regular in payment of Statutory Dues.



**BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2017**

<u>CORPUS/ CAPITAL FUND AND LIABILITIES</u>	Schedule	2016-17 Amount (₹)	2015-16 Amount (₹)
CAPITAL FUND (PLAN/NON-PLAN)	1	(18,11,01,960.83)	(5,34,70,052.21)
RESERVES AND SURPLUS	2	-	-
EARMARKED/ ENDOWMENT FUNDS	3	1,24,09,922.02	2,40,76,645.77
SECURED LOANS AND BORROWINGS	4	-	-
UNSECURED LOANS AND BORROWINGS	5	1,50,148.00	10,17,585.00
DEFERRED CREDIT LIABILITIES	6	-	-
CURRENT LIABILITIES AND PROVISIONS	7	57,76,08,318.36	34,97,88,495.86
<b>TOTAL</b>		<b>40,90,66,427.55</b>	<b>32,14,12,674.42</b>
<u>ASSETS</u>			
FIXED ASSETS	8	5,73,94,423.96	5,95,50,057.96
INVESTMENTS-FROM EARMARKED/ENDOWMENT FUNDS	9	17,50,000.00	1,27,50,000.00
INVESTMENTS-OTHERS	10	3,49,88,519.00	4,99,88,519.00
CURRENT ASSETS, LOANS, ADVANCES etc.	11	31,49,33,484.59	19,91,24,097.46
MISCELLANEOUS EXPENDITURE (to the extent not written off/adjusted)		-	-
<b>TOTAL</b>		<b>40,90,66,427.55</b>	<b>32,14,12,674.42</b>
SIGNIFICANT ACCOUNTING POLICIES	24	0.00	-
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

Place-Kolkata  
Date:-

Sd/-  
Accountant

Sd/-  
Accounts Officer

Sd/-  
Director(Offg.)



# National Institute for Locomotor Disabilities (Divyangjan)

Annual Report 2016-17

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2017

	Schedule	2016-17 Amount(₹)	2015-16 Amount(₹)
<b>INCOME</b>			
Income from Sales/Services	12	83,23,365.32	79,96,770.00
Grants/Subsidies	13	26,56,18,058.00	23,65,17,034.00
Fees/Subscriptions	14	72,09,365.00	99,72,146.00
Income from Investments( Income on Investments from earmarked/endow. Funds transfer to Funds)	15	-	-
Income from Royalty, Publication etc.	16	-	-
Interest Earned	17	59,28,373.00	40,26,417.96
Other Income	18	-	-
Increase/ (decrease) in stock of Finished goods and works-in-progress	19	-	-
<b>TOTAL (A)</b>		<b>28,70,79,161.32</b>	<b>25,85,12,367.96</b>
<b>EXPENDITURE</b>			
Establishment Expenses	20	34,61,48,550.00	21,04,69,347.60
Others Administrative Expenses etc	21	6,83,35,526.94	7,13,96,041.98
Expenditure on Grants, Subsidies etc	22	-	-
Interest	23	-	-
Depreciation (Net Total at the year-end-corresponding to Schedule-8)		1,01,37,576.00	1,21,52,667.00
<b>TOTAL (B)</b>		<b>42,46,21,652.94</b>	<b>29,40,18,056.58</b>
<b>Balance being excess of Expenditure over Income (B-A)</b>		<b>(13,75,42,491.62)</b>	<b>(3,55,05,688.62)</b>
Transfer to Special Reserve (Specify each)		-	-
Transfer to/ from General Reserve		-	-
<b>BALANCE BEING SURPLUS / (DEFICIT) CARRIED TO CORPUS/CAPITAL FUND</b>		<b>-</b>	<b>(3,55,05,688.62)</b>
<b>SIGNIFICANT ACCOUNTING POLICIES</b>	24		
<b>CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS</b>	25		

Place-Kolkata

Date:-

Sd/-  
Accountant

Sd/-  
Accounts Officer

Sd/-  
Director(Offg.)



**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31<sup>st</sup> MARCH 2017**

	2016-17		2015-16	
	Amount(₹)	Amount(₹)	Amount(₹)	Amount(₹)
<b>SCHEDULE 1-CORPUS/ CAPITAL FUND:-</b>				
<b>Plan</b>				
Balance as at the Beginning of the year	23,35,29,069.43		18,19,96,936.41	
Add/(Less) Adjustments	19,12,847.00		(26,76,352.00)	
Add Capitalised	23,54,41,916.43		17,93,20,584.41	
	79,81,942.00		96,32,966.00	
Add Excess of Income over Expenditure	24,34,23,858.43		18,89,53,550.41	
	5,54,38,224.27		4,45,75,519.02	
	-	29,88,62,082.70	-	23,35,29,069.43
<b>Non-Plan</b>				
Balance as at the Beginning of the year	(28,69,99,121.64)		(20,67,33,829.00)	
Add/(Less) Adjustments	15,794.00		87,623.00	
Add fund transfer from RCI	(28,69,83,327.64)		(20,66,46,206.00)	
	(19,29,80,715.89)	(47,99,64,043.53)	(2,71,708.00)	(28,69,99,121.64)
<b>BALANCE AS AT THE YEAR-END</b>		(18,11,01,960.83)	(8,00,81,207.64)	(5,34,70,052.21)

Sd/-  
Accountant

Sd/-  
Accounts Officer

Sd/-  
Director(Offg.)



SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2017

SCHEDULE 2- RESERVES AND SURPLUS:	2016-17	2015-16	2016-17	2015-16
	Amount (₹)	Amount (₹)	Amount (₹)	Amount (₹)
<b>1. Capital Reserve:</b>				
As per last Account	-	-	-	-
Addition during the Year	-	-	-	-
Less: Deduction during the year	-	-	-	-
<b>2. Revaluation Reserve:</b>				
As per last Account	-	-	-	-
Addition during the Year	-	-	-	-
Less: Deduction during the year	-	-	-	-
<b>3. Special Reserves:</b>				
As per last Account	-	-	-	-
Addition during the Year	-	-	-	-
Less: Deduction during the year	-	-	-	-
<b>4. General Reserve:</b>				
As per last Account	-	-	-	-
Addition during the Year	-	-	-	-
Less: Deduction during the year	-	-	-	-
<b>TOTAL</b>	-	-	-	-

Sd/-  
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Accounts Officer

Sd/-  
Director (Offg.)



**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2017**

SCHEDULE 3-EARKARKED/ENDOWMENT FUNDS	TOTAL				
	ADIP	SIPDA	DST(NEW)	2016-17	2015-16
<b>a) Opening balance of the funds</b> Add(Less)- Adjustment during the year	96,45,907.77 -	1,27,47,817.00 35,00,000.00	16,82,921.00	2,40,76,645.77 35,00,000.00	1,09,53,675.77 15,742.00
<b>b) Additions to the Funds:</b> (i) Grant-in-aid (ii) Income from investments made on accounts funds & Interest Received a. Interest on saving A/c b. Interest on MOD(STDR) A/c c. Misc. Income	96,45,907.77 2,40,00,000.00 - 8,15,236.00 1,25,873.00	92,47,817.00 1,71,22,629.00 1,64,817.00 2,28,647.00	16,82,921.00	2,05,76,645.77 4,11,22,629.00 - 10,39,539.00 3,54,520.00	1,09,69,417.77 3,53,19,371.00 - 3,69,839.00 1,87,253.00 8,464.00
<b>c) Utilisation/Expenditure towards objectives/funds</b> <b>(i) Capital Expenditure</b> - Fixed Assets - Others <b>(ii) Revenue Expenditure</b> - Salaries, Wages and allowances etc. - Other Administrative expenses - Purchase of Raw.material, F.G etc - Awareness/Camp Expenses - Skill Development Work - Student Stipend Bank charges <b>(iii) Payment to CPWD under deposit work</b>	- - - - 2,17,63,345.00 11,18,849.00 401.75 -	2,67,63,910.00	17,42,407.00	6,30,93,333.77	4,68,54,344.77
<b>Total</b>	2,28,82,595.75	2,75,85,129.00	2,15,687.00	5,06,83,411.75	2,27,78,100.75
NET BALANCE AS SHOWN IN B/S	1,17,04,421.02	8,21,219.00	15,26,720.00	1,24,09,922.02	2,40,76,244.02

## Notes

- 1) Disclosures shall be made under relevant heads based on conditions attaching to the grants  
2) Plan Funds received from the Central/ State Governments are to be shown as separate Funds and not to be mixed up with any other funds.

Sd/-  
Accountant

Sd/-  
Accounts Officer

Sd/-  
Director(Offg.)



SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2017

	2016-17		2015-16	
	Amount(₹)	Amount(₹)	Amount(₹)	Amount(₹)
<b>SCHEDULE 4-SECURED LOANS AND BORROWINGS:</b>				
1. Central Government	-	-	-	-
2. State Government( Specify)	-	-	-	-
3. Financial Institutions	-	-	-	-
a) Term Loans	-	-	-	-
b) Interest accrued and due	-	-	-	-
<b>4. Banks</b>				
a) Term Loans	-	-	-	-
- Interest accrued and due	-	-	-	-
b) Other Loans (Specify)	-	-	-	-
- Interest accrued and due	-	-	-	-
5. Other Institutions and Agencies	-	-	-	-
6. Debentures and Bonds	-	-	-	-
7. Others (Specify)	-	-	-	-
<b>TOTAL</b>	-	-	-	-
<b>Note:-</b> Amounts due to within one year				

Sd/-  
Accountant

Sd/-  
Accounts Officer

Sd/-  
Director(Offg.)



**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2017**

	2016-17		2015-16	
	Amount(₹)	Amount(₹)	Amount(₹)	Amount(₹)
<b><u>SCHEDULE 5- UNSECURED LOANS AND BORROWINGS</u></b>				
1. Central Government	-	-	-	-
2. State Government (Specify)	-	-	-	-
3. Financial institutions	-	-	-	-
4. Banks:				
a) Term Loans	-	-	-	-
b) Over draft	-	-	-	-
5. Other Institutions and Agencies	-	-	-	-
6. Debentures and Bonds	-	-	-	-
7. Fixed Deposits	-	-	-	-
8. Others :	-	-	-	-
<b><u>PLAN</u></b>				
Fund Transfer -GPF	-	37,867.00	-	-
R&D Hitect aids & appliances(Amount receivable)	-	4,618.00	-	-
Fund Transfer-SIPDA	-	54.00	-	54.00
<b><u>NON-PLAN (Student collection)</u></b>				
Fund Transfer-DST			8,64,570.00	
Fund transfer- Plan	41,654.00	41,654.00	41,600.00	9,06,170.00
<b><u>NON-PLAN -Fund Transfer-PLAN</u></b>			65,955.00	1,11,361.00
<b>TOTAL</b>		1,50,148.00		10,17,585.00

Sd/-  
Accountant

Sd/-  
Accounts Officer

Sd/-  
Director(Offg.)



**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st MARCH 2017**

	2016-17	2015-16
	Amount (₹)	Amount (₹)
a) Acceptances secured by hypothecation of capital equipment & other assets	-	-
b) Others	-	-
<b>TOTAL</b>		

Note:- Amount due within one year

Sd/-  
Accountant

Sd/-  
Accounts Officer

Sd/-  
Director(Offg.)



SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2017

	2016-17		2015-16	
	Amount(₹)	Amount(₹)	Amount(₹)	Amount(₹)
<b>SCHEDULE 7 - CURRENT LIABILITIES AND PROVISIONS</b>				
<b>A. CURRENT LIABILITIES</b>				
1. Acceptances	-	-	-	-
2. Sundry Creditors:				
a) For Goods	-	-	-	-
b) Others	-	-	-	-
3. Advances Received	-	-	-	-
4. Interest accrued but not due on:				
a) Secured Loans/ Borrowings	-	-	-	-
b) Unsecured Loans/ Borrowings	-	-	-	-
<b>5. Statutory Liabilities:</b>				
a) Over Dues:-	-	-	-	-
<b>Plan</b>				
TCS	6092.00	-	-	-
Sale Tax	17,849.00	-	-	-
Professional Tax	2,500.00	-	630.00	-
Construction cess	6,466.00	-	1,110.00	-
Income Tax- Staff	75,294.00	-	516.00	-
Income Tax to Consultant	26,140.00	-	8,727.00	-
Income Tax- Contractor	43,058.00	1,77,399.00	19,574.00	30,557.00
<b>Non-Plan</b>				
Income tax - Staff	11,495.00	-	-	-
Group Insurance Scheme			11,495.00	
Income.Tax-Contractor			404.00	
Professional Tax	130.00		200.00	
Group Savings Linked Insurance Scheme	34,463.00	46088.00	44,478.00	56,577.00
<b>6. Other Current Liabilities:-</b>				
<b>Plan</b>				
Caution money refundable	11,500.00		86,500.00	
Caution money refundable-Regional Centres	24,000.00		24,000.00	
Earnest money refundable	15,93,559.00		13,15,144.00	
Out Standing Liability	32,32,283.50		1,35,32,818.00	
Security Deposit refundable	45,46,031.86		41,60,458.86	
Security Deposit refundable-Staff	82,500.00		22,500.00	
Examination Expenses(WBUHSc)	67,772.00		7,716.00	
Unpaid- Stipend Student	58,613.00		58,613.00	
Department of Science & Technology			100.00	
Bridge course(P&O)	1,36,740.00		1,36,740.00	
Salary Payble	26,517.00		-	
C.S.I.O. Collaborative Prog.	7,035.00		7,035.00	
Examination Exp. On behalf of RCI	5,39,697.00	1,03,26,248.36	3,86,947.00	1,97,38,571.86



# National Institute for Locomotor Disabilities (Diyangjan)

Annual Report 2016-17

<b>Non-Plan</b>					
Out Standing Liability	10,88,590.00			4,92,727.00	
Unpaid- Medical Reimbursement	3,006.00			3,006.00	
Unpaid- News paper allowance	8,804.00			8,804.00	
Unpaid- Conveyence	120.00			120.00	
Security deposit Refundable	15,695.00		11,16,215.00	2,068.00	5,06,725.00
<b>Non-Plan(Patient Collection)</b>					
Amount Payble to Student Collection			50,48,219.00		
<b>Non-Plan(Student Collection)</b>					
Caution money	1,13,93,041.00			1,24,52,341.00	
Scholarship Payable	70,069.00			98,069.00	
Student mess fee payable	14,400.00			14,400.00	
Student fee (Excess) refundable	3,000.00			3,000.00	
SVNIRTAR	11,86,460.00		1,26,66,970.00	11,86,460.00	1,37,54,270.00
<b>DST(NEW)</b>					
Fund Transfer Non-Plan	520.00		-	520.00	
Unpaid- Honorarium			-	2,000.00	
Security deposit Refundable	1,02,144.00		1,02,664.00	1,02,144.00	1,04,664.00
<b>SIPDA</b>					
Out Standing Liability			1,54,61,500.00		
<b>ADIP</b>					
Out Standing Liability	11,07,496.00			11,68,639.00	
Security deposit Refundable	2,500.00			2,500.00	
<b>TOTAL(A)</b>			4,60,55,299.36		3,53,62,503.86
<b>B. PROVISIONS</b>					
1. For Taxation	-			-	
2. Gratuity	4,94,11,048.00			5,01,29,591.00	
3. Superannuation/ Pension	43,58,77,734.00			22,40,13,943.00	
4. Accumulated Leave Encashment	4,62,64,237.00			4,02,82,458.00	
5. Trade Warranties/Claims	-			-	
6. Others(Specify)	-			-	
<b>TOTAL(B)</b>			53,15,53,019.00		31,44,25,992.00
<b>TOTAL (A+B)</b>			57,76,08,318.36		34,97,88,495.86

Sd/-  
Director(Offg.)

Sd/-  
Accounts Officer

Sd/-  
Accountant



**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31<sup>st</sup> MARCH 2017**

**SCHEDULE 8 - FIXED ASSETS**

DESCRIPTION	GROSS BLOCK			TOTAL AS ON 31-03-2017	DEPRECIATION			TOTAL DEPRECIATION AS ON 31/03/17	NET BLOCK	
	GROSS VALUE AS ON 01-04-2016	ADDITION DURING THE YEAR	ADJUSTMENT		DEPRECIATION AS ON 01-04-2016	DEPRECIATION FOR THE YEAR	ADJUSTMENT		W-D-V AS ON 31-03-2017	W-D-V AS ON 31-03-2016
LAND-LEASE HOLD	13,30,875.00			13,30,875.00	-		-	13,30,875.00	13,30,875.00	
BUILDING	4,35,99,590.13	2,88,704.00		4,38,88,294.13	2,92,17,971.13		3,06,70,568.13	1,32,17,726.00	1,43,81,619.00	
ACADEMIC EQUIPMENTS	4,79,056.16	13,740.00	-	4,92,796.16	4,01,236.16		4,14,970.16	77,826.00	77,820.00	
AIR-COND & WATER COOL	49,16,607.44	5,34,638.00	-	54,51,245.44	24,36,008.44		27,27,624.44	27,23,621.00	24,80,599.00	
BOOKS & JOURNALS	2,78,17,657.18	7,02,017.00		2,85,19,674.18	2,53,09,316.30		2,72,35,531.30	12,84,142.88	25,08,340.88	
CP & O COURSE	40,80,024.10	5,98,843.00	-	46,78,867.10	33,96,821.92		35,04,739.92	11,74,127.18	6,83,202.18	
CAMPUS ROAD	24,07,707.83		-	24,07,707.83	18,49,458.83		19,05,283.83	5,02,424.00	5,58,249.00	
COMPUTER & ACCESSORIES	1,52,04,855.86	8,95,135.00	-	1,60,99,990.86	1,47,07,342.86		1,55,07,661.86	5,92,329.00	4,97,513.00	
ELECTRICAL INSTALLATION	1,10,45,430.24		-	1,10,45,430.24	72,30,219.24		76,11,740.24	34,33,690.00	38,15,211.00	
EPBAX System	15,78,173.00		-	15,78,173.00	11,75,058.00		12,35,525.00	3,42,648.00	4,03,115.00	
FIRE FIGHTING EQUIPM.	12,86,705.00		-	12,86,705.00	10,91,201.00		11,20,527.00	1,66,178.00	1,95,504.00	
FIXED ASSETS-DDRC	5,57,828.80		-	5,57,828.80	5,39,635.00		5,42,202.00	15,626.80	18,193.80	
FURNITURE & FIXTURE	1,99,76,663.49	23,95,018.00		2,23,71,681.49	1,24,05,139.49		1,33,16,761.49	90,54,920.00	75,71,524.00	
HOSPITAL INSTRUMENT	2,31,64,753.99	23,49,547.00	-	2,55,14,300.99	1,84,96,760.99		1,95,28,104.99	59,86,196.00	46,67,993.00	
HYDRO THERAPY	5,10,221.98		-	5,10,221.98	5,08,119.98		5,08,434.98	1,787.00	2,102.00	
LIFT	13,91,165.00		-	13,91,165.00	10,19,484.00		10,75,236.00	3,15,929.00	3,71,681.00	
MED. STORE INC. X-RAY	27,602.27		-	27,602.27	27,185.27		27,248.27	354.00	417.00	
MOBILE WORK SHOP	15,02,160.79		0	15,02,160.79	14,97,454.79		14,98,160.79	4,000.00	4,706.00	
OCCUPATIONAL THERAPY	29,54,142.80		-	29,54,142.80	22,94,701.80		23,93,617.80	5,60,525.00	6,59,441.00	
OFFICE MACHINERY	90,94,876.08	1,42,183.00	-	92,37,059.08	64,96,256.08		69,05,248.08	23,31,811.00	25,98,620.00	
PATHOLOGY EQUIPMENTS	9,77,715.68		-	9,77,715.68	6,06,283.68		6,61,998.68	3,15,717.00	3,71,432.00	
PHOTOGRAPHY & SLIDES	1,92,887.36		-	1,92,887.36	1,89,008.36		1,89,590.36	3,297.00	3,879.00	
PHYSIOTHERAPY MACH.(PT/OT)	1,82,47,313.68		-	1,82,47,313.68	1,55,69,184.58		1,59,70,903.58	22,76,410.10	26,78,129.10	
PHYSIOTHERAPY Equip.&Insts.	67,78,581.58	62,117.00	-	68,40,698.58	40,60,771.58		44,74,227.58	23,66,471.00	27,17,810.00	
PLANT & MACHINERY(OTHERS)	5,69,161.83		-	5,69,161.83	5,15,797.83		5,23,802.83	45,359.00	53,364.00	
PUMP GENERATOR	1,83,768.43		-	1,83,768.43	1,66,539.43		1,69,123.43	14,645.00	17,229.00	
R & D EQUIPMENT	43,82,138.00		-	43,82,138.00	23,96,296.00		26,94,172.00	16,87,966.00	19,85,842.00	
TEACHING AIDS	22,94,841.48		-	22,94,841.48	18,49,328.48		19,16,155.48	3,78,686.00	4,45,513.00	
TELEPHONE & FAX MACHINE	40,776.00		-	40,776.00	37,282.00		37,806.00	2,970.00	3,494.00	
TOOLS & ACCESSORIES	4,50,934.87		-	4,50,934.87	4,21,284.87		4,25,732.87	25,202.00	29,650.00	
TUBEWEL & PUMP HOUSE	6,33,651.82		-	6,33,651.82	5,03,188.82		5,16,234.82	1,17,417.00	1,30,463.00	
U.P.S SYSTEM	52,966.00		-	52,966.00	52,814.00		52,837.00	129.00	152.00	
VEHICLES	5,86,703.24		-	5,86,703.24	5,86,703.24		5,86,703.24	0.00	0.00	
WORK SHOP MACH.	91,63,731.25		-	91,63,731.25	29,60,443.25		38,90,936.25	52,72,795.00	62,03,288.00	
X-RAY EQUIPMENT	51,64,851.00		-	51,64,851.00	30,81,764.00		33,94,227.00	17,70,624.00	20,83,087.00	
<b>TOTAL</b>	<b>22,26,46,119.36</b>	<b>79,81,942.00</b>	<b>-</b>	<b>23,06,28,061.36</b>	<b>16,30,96,061.40</b>	<b>-</b>	<b>17,32,33,637.40</b>	<b>5,73,94,423.96</b>	<b>5,95,50,057.96</b>	
Previous year(2015-16)	21,30,64,339.36	96,32,966.00	- 51,186.00	22,26,46,119.36	15,09,43,394.40	-	16,30,96,061.40	5,95,50,057.96	6,21,20,944.96	

Sd/-

Accountant

Sd/-

Accounts Officer

Sd/-

Director(Offg.)



**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31<sup>st</sup> MARCH 2017**

	2016-17	2015-16
	Amount (₹)	Amount (₹)
<b><u>SCHEDULE - 9 INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS</u></b>		
1. In Government Securities	-	-
2. Other approved Securities	-	-
3. Shares	-	-
4. Debentures and Bonds	-	-
5. Subsidiaries and Joint Ventures	-	-
6. Others -Fixed Deposits:-[Including MOD A/c]	17,50,000.00	17,50,000.00
ADIP[MOD A/c]	-	1,10,00,000.00
SIPDA[MOD A/c]	-	1,27,50,000.00
<b>TOTAL</b>	<b>17,50,000.00</b>	<b>1,27,50,000.00</b>

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31<sup>st</sup> MARCH 2017**

	Amount (₹)	
	Current Year	Privious Year
<b><u>SCHEDULE - 10 INVESTMENTS - OTHERS</u></b>		
1. In Government Securities	-	-
2. Other approved Securities	-	-
3. Shares	-	-
4. Debentures and Bonds	-	-
5. Subsidiaries and Joint Ventures	-	-
6. Others -		
Fixed Deposits:-[Including MOD A/c]-Student Collection	50,39,542.00	1,50,39,542.00
Fixed Deposits:-[Including MOD A/c]-NON-PLAN	29,122.00	29,122.00
Fixed Deposits:-[Including MOD A/c]-Patients collection	1,49,17,855.00	1,99,17,855.00
Fixed Deposits:-[Including MOD A/c]-PLAN	1,50,02,000.00	1,50,02,000.00
<b>TOTAL</b>	<b>3,49,88,519.00</b>	<b>4,99,88,519.00</b>

Sd/-  
Accountant

Sd/-  
Accounts Officer

Sd/-  
Director(Offg.)



**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2017**

<b>SCHEDULE - 11 CURRENT ASSETS, LOANS, ADVANCES ETC.</b>	<b>2016-17</b>		<b>2015-16</b>	
	Amount(₹)	Amount(₹)	Amount(₹)	Amount(₹)
<b>A. CURRENT ASSETS:-</b>				
<b>1. Inventories:-</b>				
a) Stores and Spares	-	-	-	-
b) Loose Tools	-	-	-	-
c) Stock- in- trade	-	-	-	-
-Finished Goods	-	-	-	-
-Work- in- Progress	-	-	-	-
-Raw Materials	-	-	-	-
<b>2. Sundry Debtors :-</b>				
a) Debts outstanding for a period exceeding six months	-	-	-	-
b) Others	-	-	-	-
<b>3. Cash Balance in hand ( Including cheques/drafts/stamps and imprest)</b>				
a) Plan	18,075.18		62,650.18	
b) Non-Plan	37,529.78		2,60,446.78	
c) RC/DDRC	32,985.61	88,590.57	31,410.61	3,54,507.57
<b>4. Bank Balances:-</b>				
a) <u>With Scheduled Banks:-</u>				
-On Current Account	48,35,918.50		8,97,702.00	
-On Deposit Account ( includes margin money)	-		-	
-On Savings Account	-		-	
i) Plan	1,52,99,759.40		1,99,86,087.70	
ii) Non-Plan	4,03,31,028.49		28,03,759.38	
iii) Earmarked Fund	2,50,48,894.02		86,00,680.77	
iv) RC/DDRC	6,44,344.82	8,61,59,945.23	4,05,905.25	3,26,94,135.10
b) <u>With non- Scheduled Banks:</u>				
- On Current Accounts		-		-
- On Deposit Accounts		-		-
- On Savings Accounts		-		-
<b>5. Post Office -Savings Accounts</b>				
<b>TOTAL(A)</b>		8,62,48,535.80	-	3,30,48,642.67

Sd/-  
Accountant

Sd/-  
Accounts Officer

Sd/-  
Director(Offg.)



SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31<sup>st</sup> MARCH 2017

	2016-17		2015-16	
	Amount(₹)	Amount(₹)	Amount(₹)	Amount(₹)
<b>SCHEDULE - 11 CURRENT ASSETS, LOANS, ADVANCE etc.(Contd)</b>				
<b>B. LOANS, ADVANCE AND OTHER ASSETS</b>				
<b>1. Loans:-</b>				
<b>Plan:-</b>				
a) Staff:-				
Staff Advance	13,73,801.31		6,92,196.31	
Festival Advance-Dehradun	18,375.00		18,375.00	
Festival Advance	13,125.00	14,05,301.31	19,875.00	7,30,446.31
<b>Non-Plan:-</b>				
Fund Transfer DST	520.00		520.00	
Fund Transfer CPF	3,00,000.00			
Staff Advance	-32556.15		5,442.85	
New Pension Scheme	-		-	
Contributory Provident Fund	-		-	
Mesdical Advance	-		-	
Festival Advance	1,53,790.00		1,80,340.00	
ECCSL			-	
House Building Advance [including accrued interest]	9,91,598.85		11,62,236.85	
LTC/HTC Advance	1,13,672.00		75,285.00	
Motor cycle advance [including accrued interest]	5,365.00	15,32,389.70	5,365.00	14,29,189.70
<b>Non-Plan (Student Collection)</b>				
Staff Advance	2,79,056.50		2,79,056.50	
Amount Receivable from Patient Collection	50,48,219.00	53,27,275.50	-	2,79,056.50
<b>RCI -Advance to staff</b>				
Advance to staff[patient collection]		-		3,000.00
<b>Non-Plan (Student Collection)-SVNIRTAR</b>				
b) Other Entities engaged in activities/ objectives similar to that of the Entity				
<b>Plan</b>				
Advance to Entities	21,10,30,778.28		15,38,78,151.28	
R&D Hitec aids & appliances(Amount receivable)			2,37,281.00	
SVNIRTAR	1,28,909.00	21,11,59,687.28	1,28,909.00	15,42,44,341.28
<b>ADIP</b>				
Advance to Staff		5,782.00		19,500.00
Advance to Entities		20,60,356.00		31,07,986.00



<b>2. Advances and other amounts recoverable in cash or in kind or for value to be received:-</b>				
<b>a) Transfer of Funds</b>				
<b>Plan</b>				
Fund transfer-NON-PLAN	65,955.00			
Fund transfer-CRC-Srinagar	2,74,614.00			
Fund transfer-JEE	41,654.00			
<b>DST-</b>				
Staff Advance		83,565.00		
Fund Transfer-Plan			100.00	
Fund Transfer-JEE			8,64,570.00	
<b>SIPDA Fund Transfer to Plan</b>		54.00		54.00
<b>PLAN</b>				
Subsidy Receivable from Govt.	8,16,000.00			
Prepaid Expenses	7,703.00			
Security Deposit	11,43,295.00			
<b>NON-PLAN-Grant in aid receivable from Central Govt.</b>				
<b>3. Income Accrued:-</b>				
a) On Investments from earmarked / Endowment Funds				
<b>ADIP-Interest on FDR accrued but not received</b>				
b) On Investment- Others				
<b>Non-Plan(Patient collection)-Interest on FDR accrued but not received</b>				
Non Plan				
(Student collection)-Interest on FDR accrued but not received				
<b>Plan-Interest on FDR accrued but not received</b>				
c) On Loans and Advance				
d) Others				
( Includes income due unrealised Rs.....)				
<b>4. Claims Receivable</b>				
<b>TOTAL (B)</b>		22,86,84,948.79		16,60,75,454.79
<b>TOTAL (A+B)</b>		31,49,33,484.59		19,91,24,097.46

Sd/-  
AccountantSd/-  
Accounts OfficerSd/-  
Director(Offg.)



**National Institute for Locomotor Disabilities (Divyangjan)**  
Annual Report 2016-17

**SCHEDULES FORMING PART OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2017**

	2016-17		2015-16	
	Amount(₹)	Amount(₹)	Amount(₹)	Amount(₹)
<b>1) Income from Sales</b>				
a) Sale of Finished Goods		-		-
b) Sale of Raw Materials		-		-
c) Sale of Scraps		-		-
<b>2) Income from Services</b>				
a) Labour and Processing Charges		-		-
b) Professional/Consultant Services		-		-
c) Agency Commission and Brokerage		-		-
d) Maintenance Services (Equipment/ Property)		-		-
e) Non-Plan (Patients Service)		-		-
Bed/Patient Admission Charges	2,04,430.00		2,51,800.00	
Late fees for library book	25,778.00		17,647.00	
E.M.G. Charges	56,965.00		26,775.00	
Occupational Therapy Charges	1,14,679.00		54,985.00	
Physiotherapy Charges	14,04,308.00		10,66,950.00	
Guest Room Charges	80,750.00		30,554.00	
Pathology Charges	4,48,693.00		4,49,221.00	
OPD Ticket Received	4,20,770.00		2,46,070.00	
Orientation Programme fee			-	
Sale of syllabus			-	
Minor OT Charges	1,01,496.00		59,130.00	
X-Ray charges	7,59,816.00		7,93,595.00	
P & O charges	8,59,578.12		6,40,155.00	
Electric charges recover	40,000.00		20,000.00	
Sale of Tender Paper	93,657.00		46,000.00	
Misc. Receipts/Income	63,309.00	46,74,229.12	26,934.00	37,29,816.00
<b>PLAN</b>				
Registration Fees	22,870.00			
Loss of Books	11,169.20			
Sale of Scrap	6,09,263.00			
Hostel fees recovered	-		48,000.00	
Licence Fee recovered	4,760.00		5,022.00	
Electric charges recovered	45,946.00		46,184.00	
Other income(Depreciation on Fixed Assets)	15,14,178.00		35,91,054.00	
Misc. Receipt	2,28,959.00	24,37,145.20	1,07,423.00	37,97,683.00
<b>Regional Centre</b>				
Dehradun	1,01,278.00		76,413.00	
Arunachal Pradesh	4,96,715.00			
Aizwal	46,825.00	6,44,818.00	18,000.00	94,413.00
<b>NON-PLAN</b>				
Recovery of electricity	4,93,158.00		2,84,221.00	
Recovery of licence fee	73,424.00		90,524.00	
Misc Receipt	591.00	5,67,173.00	113.00	3,74,858.00
<b>TOTAL</b>		88,23,365.32		79,96,770.00

Sd/-  
Accountant

Sd/-  
Accounts Officer

Sd/-  
Director(Offg.)



**SCHEDULES FORMING PART OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2017**

	Current Year		Previous Year	
	2016-17	2016-17	2015-16	2015-16
<b>SCHEDULED 13- GRANTS/SUBSIDIES</b> (Irrevocable Grants & Subsidies)				
1) Central Government -Plan	17,01,00,000.00		16,85,00,000.00	
Less:-Capitalised	(79,81,942.00)	16,21,18,058.00	(96,32,966)	15,88,67,034.00
<b>-Non-Plan</b>		10,35,00,000.00		7,76,50,000.00
2) State Government(s)				
3) Government Agencies	-	-		-
4) Institutions/ Welfare Bodies	-	-		-
5) International organisation	-	-		-
6) Others-National Trust	-	-		-
<b>TOTAL</b>		26,56,18,058.00		23,65,17,034.00

Sd/-  
Accountant

Sd/-  
Accounts Officer

Sd/-  
Director(Offg.)

**SCHEDULES FORMING PART OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2017**



**National Institute for Locomotor Disabilities (Divyangjan)  
Annual Report 2016-17**

	2016-17	2015-16
Amount(₹)	Amount(₹)	Amount(₹)
<b>NON-PLAN STUDENT COLLECTION</b>		
<b>SCHEDULE 14 - FEES / SUBSCRIPTIONS</b>		
Tuition fee	31,18,730.00	42,58,000.00
Hostel fee	21,06,800.00	24,17,516.00
Library fee	9,11,430.00	12,69,900.00
Late Fee	15,375.00	1,31,880.00
Sports & Cultural fee	1,66,100.00	2,42,400.00
Misc.income	5,600.00	2,000.00
Laboratory fee	8,83,530.00	12,65,300.00
<b>TOTAL-A</b>	<b>72,07,565.00</b>	<b>95,86,996.00</b>
<b>PLAN</b>		
Tuition fee	-	-
Library fee	-	-
Late Fee	-	-
Sports & Cultural fee	-	-
Sale of Prospectus	1,800.00	3,85,150.00
Laboratory fee	-	-
<b>TOTAL-B</b>	<b>1,800.00</b>	<b>3,85,150.00</b>
<b>TOTAL(A+B)</b>	<b>72,09,365.00</b>	<b>99,72,146.00</b>

Note:- Accounting policies towards each item are to be disclosed

	2016-17	2015-16
<b>SCHEDULE 15 - INCOME FROM INVESTMENTS</b>		
( Income on Invest. From Earmarked/ Endowment Funds transferred to Funds)		
<b>1) Interest:-</b>	-	-
a) On Govt. Securities	-	-
b) Other Bonds/ Debentures	-	-
<b>2) Dividends:-</b>	-	-
a) On Shares	-	-
b) On Mutual Funds Securities	-	-
3) Rents	-	-
4) Others ( Specify)	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

TRANAFERRED TO EARMARKED/ENDOWMENT FUNDS

Sd/-  
Accountant

Sd/-  
Accounts Officer

Sd/-  
Director(Offg.)



**SCHEDULES FORMING PART OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2017**

	2016-17	2015-16
	(Amount - ₹)	(Amount - ₹)
<b>SCHEDULE 16 - INCOME FROM ROYALTY, PUBLICATION ETC.</b>		
1) Income from Royalty	-	-
2) Income from Publications	-	-
3) Others (Specify)	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

Sd/-  
Accountant

Sd/-  
Accounts Officer

Sd/-  
Director (Offg.)



**SCHEDULES FORMING PART OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2017**

	2016-17		2015-16	
	Amount(₹)	Amount(₹)	Amount(₹)	Amount(₹)
<b>SCHEDULE 17 - INTEREST EARNED</b>				
1) On Term Deposites:-				
a) With Scheduled Banks:-				
Non-Plan	5,746.00			
Non-Plan (Collection From Student )	8,19,895.00		13,35,090.00	
Bank interest on FDR(Collection From Patients Services )	17,47,350.00	25,72,991.00	5,55,292.00	18,90,382.00
Bank interest on FDR including MOD				
<b>Plan</b>				
Bank interest on FDR including MOD		13,13,047.00		5,51,051.00
b) With Non- Scheduled Banks				
c) With Institutions				
d) Others				
2) On Savings Accounts:				
a) With Scheduled Banks				
Plan-Saving A/C	11,86,618.00		7,25,392.00	
Saving A/C(Rc-Dehradun)				
Saving A/C-Ranchi	2,927.00		2,807.00	
Saving A/C(DDRC-Port Blair)	2,478.00	11,92,023.00	1,892.00	7,30,091.00
Non-Plan	5,23,069.00			
Non-Plan-(RCI)			3,20,921.00	
Non-Plan (Collection From Student)	2,14,631.00		9,167.96	
Non-Plan (Collection From Patients Services )	97,773.00	8,35,473.00	3,55,590.00	
Non-Plan (Collection From Patients Services )			1,42,788.00	8,28,466.96
Non-Plan (Collection From Patients Services )				
3) On Loans:				
a) Employees/ Staff(Non-Plan)				
Interest-House Building Advance	14,839.00		26,427.00	
Interest- Motor Cycle Advance				
4) Interest on Debtors and Other Receivables		14,839.00		26,427.00
<b>TOTAL</b>		<b>59,28,373.00</b>		<b>40,26,417.96</b>

Note:- Tax deducted at source to be indicated

Sd/-  
Accountant

Sd/-  
Accounts Officer

Sd/-  
Director(Offg.)



**SCHEDULES FORMING PART OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2017**

	2016-17	2015-16
	Amount(₹)	Amount(₹)
<b><u>SCHEDULE 18- OTHER INCOME</u></b>		
1) Profit on Sale/ Disposal of Assets:		
a) Owned Assets	-	-
b) Assets acquired out of grants, or received free of cost	-	-
2) Export Incentives realised	-	-
3) Fees for Miscellaneous Services	-	-
4) Miscellaneous Income	-	-
<b>TOTAL</b>	-	-

	2016-17	2015-16
	Amount(₹)	Amount(₹)
<b><u>SCHEDULE 19 - INCREASE/(DECREASE) IN STOCK OF FINISHED GOODS &amp; WORK IN PROGRESS</u></b>		
a) Closing Stock		
- Finished Goods & Raw Material	-	-
- Work-in- Progress	-	-
b) Less: Opening Stock		
- Finished Goods & Raw Material	-	-
- Work-in- Progress	-	-
<b><u>NET INCREASE/(DECREASE) [ a-b]</u></b>		

Sd/-  
Accountant

Sd/-  
Accounts Officer

Sd/-  
Director(Offg.)



SCHEDULES FORMING PART OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2017

	2016-17	2015-16
	Amount(₹)	Amount(₹)
<b>SCHEDULE 20- ESTABLISHMENT EXPENSES</b>		
<b>a. Non-Plan</b>		
Pay & Allowances	5,43,32,101.00	6,12,43,936.00
Honorarium	5,000.00	18,000.00
Pension	22,69,70,841.00	8,05,91,847.00
Gratuity	39,82,692.00	1,09,55,312.60
Leave Encashment-LTC	5,64,302.00	2,65,151.00
Leave Encashment(Retirement)	1,13,59,888.00	99,30,065.00
Leave/Home Travel Concession	5,59,784.00	4,07,724.00
Medical Reimbursements	50,76,877.00	27,61,463.00
Bonus	10,19,407.00	3,41,372.00
Employer'S Cont. To PF	277386.00	1,08,344.00
Employer'S Cont. To NPS	8,24,001.00	7,48,709.00
Staff Welfare	2,34,048.00	84,074.00
Children Education Allowances	4,95,884.00	3,20,770.00
<b>Total-Non-Plan</b>	<b>30,57,02,211.00</b>	<b>16,77,76,767.60</b>

<b>b. Plan</b>		
Salary & allowance	4,00,56,465.00	4,22,00,381.00
Employer's Contribution to PF	34,840.00	52,592.00
Employer's Contribution to NPS	3,55,034.00	4,39,607.00
<b>Total-Plan</b>	<b>4,04,46,339.00</b>	<b>4,26,92,580.00</b>
<b>Total-(Non-Plan +Plan)</b>	<b>34,61,48,550.00</b>	<b>21,04,69,347.60</b>

Sd/-  
Accountant

Sd/-  
Accounts Officer

Sd/-  
Director(Offg.)



**SCHEDULES FORMING PART OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2017**

	2016-2017		2015-2016	
	₹	₹	₹	₹
<b><u>SCHEDULE 21- OTHER ADMINISTRATIVE EXPENSES ETC.</u></b>				
<b><u>Revenue Expenses(Plan)</u></b>				
Electrical Energy Charges	-		-	
Bio Medical Wastage	1,07,026.00		-	
Expenditure on SC component	7,11,948.00		1,88,61,144.00	
Expenditure on ST component	12,76,664.00		68,14,932.00	
Gardening/ Horticulture Development & Maintenance	5,38,678.00		5,77,770.00	
Seminar,Conference & Workshop	11,41,913.00		1,70,606.00	
Honorarium to Consultant	2,73,012.00		8,31,060.00	
Long Term Course	1,74,85,786.00		1,21,07,742.00	
Short Term Training Exp.	96,000.00		30,979.00	
Expenses on NGO Inspection	16,366.00		5,716.00	
Sweeping,Cleaning & Labour Charges	63,84,917.00		55,92,640.00	
World Disabled Day	2,82,289.00		1,02,390.00	
Travelling Expenses	7,78,473.00		10,73,684.00	
Security Contract	43,47,434.00		43,30,362.00	
CBR Project	1,22,328.00		61,277.00	
Meeting Expenses	9,36,390.00		6,33,380.00	
Expenses on North East Activity	84,13,922.00		36,12,928.00	
Expenses on Camp, Sensitization & Awareness etc.	5,95,178.00		1,92,259.00	
Expenditure on Skilled development programme for PWDs	-		-	
News paper Expenses	39,126.00			
R & D Expenses	40,414.00	4,35,87,864.00	3,20,610.00	5,53,19,479.00
<b><u>Repair &amp; Maintenance</u></b>				
Hospital Equipment/ Instrument	2,51,529.00		1,51,077.00	
Computer Lan & Network Maintenance	8,41,298.00		6,54,243.00	
Fire Fighting Equip	1,31,469.00		39,224.00	
Office Equipment	3,89,355.00		3,10,782.00	
Electrical Installation/ Fittings	9,57,963.00		5,56,018.00	
Pump/Generator	29,420.00		39,840.00	
Building	71,39,646.00		14,94,875.00	
Lift	1,34,759.00		1,97,832.00	
Pathological Equipment	-		-	
Workshop Machinery	4,460.00		75,634.00	
Air Conditioner and Water Cooler	2,31,737.00	1,01,11,636.00	2,18,173.00	37,37,698.00



**National Institute for Locomotor Disabilities (Divyangjan)**  
Annual Report 2016-17

	2016-2017		2015-2016	
	Current Year	Current Year	Privious Year	Privious Year
<b><u>RC REVENUE EXPENSES</u></b>				
Arunachal Pradesh	2,14,306.50		2,83,500.00	
Aizwal	48,39,080.50		27,22,959.00	
Dehradun	29,31,864.93	79,85,251.93	29,41,019.98	59,47,478.98
<b>TOTAL[PLAN]</b>		6,16,84,751.93		6,50,04,655.98
	2016-2017		2015-2016	
<b><u>Revenue Expenses (Non-Plan)</u></b>				
Telephone Charges	1,58,253.00		1,29,395.00	
News Paper Allowances	11,376.00		13,851.00	
Stationary Charges	14,461.00		15,295.00	
Misc Expenses -(Non-Plan)	1,33,785.00		1,74,731.00	
Petrol & Diesel			5,050.00	
Local Conveyance Charges	23,526.00		17,136.00	
Washing Charges	1,24,363.00		67,817.00	
Travelling Expenses	64,181.00		1,69,518.00	
Electric Energy Charges	53,79,140.00		51,05,735.00	
Postal Charges	99,062.00		1,08,621.00	
Printing Charges	47,150.00		8,235.00	
Advertisement charges	-		-	
Repair-Office Equipment	6,095.00		7,539.00	
Repair-Pump, Generator etc.			36,572.00	
Repair-Building			1,22,879.00	
Legal Charges	1,91,660.00		27,818.00	
Audit Fees	3,86,725.00		3,80,965.00	
Honorarium-Consultant	-		-	
Internal audit fees	-		-	
Bank Charges (Non-Plan)			58.00	
Bank Charges (Patients collection)	10,883.01		171.00	
Bank Charges (students collection)	115.00	66,50,775.01	-	63,91,386.00
<b>TOTAL[NON-PLAN]</b>		66,50,775.01		63,91,386.00
<b>GRAND TOTAL[PLAN+NON-PLAN]</b>		6,83,35,526.94		7,13,96,041.98

Sd/-  
Accountant

Sd/-  
Accounts Officer

Sd/-  
Director(Offg.)