



महानिदेशक लेखापरीक्षा (केंद्रीय) चेन्नै का कार्यालय
लेखापरीक्षा भवन, 361, अण्णा सालै, तेनामपेट, चेन्नै - 600 018.

OFFICE OF THE DIRECTOR GENERAL OF AUDIT (CENTRAL)

Chennai

"LEKHA PARIKSHA BHAVAN", 361, Anna Salai, Teynampet, Chennai - 600 018.

No. DGA(C)/CE/I/28-71/2024-25/ 82

Dated: 27.01.2025

To

The Secretary to Government of India,
Ministry of Social Justice and Empowerment,
Room No. 613, A Wing,
Shastri Bhavan,
New Delhi - 110 001.

Sir,

Sub: Separate Audit Report on the accounts of the National Institute for Empowerment of Persons with Multiple Disabilities (NIEPMD), Muttukadu, Chennai for the year 2023-24.

I forward herewith the Separate Audit Report on the accounts of the National Institute for Empowerment of Persons with Multiple Disabilities, Muttukadu, Chennai for the year 2023-24 along with the statements of accounts. The dates of presentation of the accounts with Separate Audit Report to Parliament may kindly be intimated to this office.

The receipt of this letter with enclosures may kindly be acknowledged.

Yours faithfully,

sd/-

Director/ CE

Encl: As stated

No. DGA(C)/CE/I/28-71/2024-25/ 83

Dated: 27.01.2025

Copy together with a copy of the Separate Audit Report forwarded to **the Director, National Institute for Empowerment of Persons with Multiple Disabilities, Chennai**. He is requested to furnish one copy of the Hindi version of the **Separate Audit Report** and one copy of the **Annual Report** along with dates of presentation of the Report for the year 2023-24 to Parliament.



Director/ CE

Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of National Institute for Empowerment of Persons with Multiple Disabilities, Chennai for the year ended 31 March 2024

We have audited the attached Balance Sheet of National Institute for Empowerment of Persons with Multiple Disabilities, Chennai as at 31 March 2024, 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 2025-26. 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 Report/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 Government of India, Ministry of Finance.

iii. In our opinion, proper books of accounts and other relevant records have been maintained by National Institute for Empowerment of Persons with Multiple Disabilities, Chennai as required in the rules and regulations of the Institute in so far as it appears from our examination of such books.

iv. We further report that:

A. Balance Sheet

A.1 Current Assets, Loans and Advances (Sch-11) - ₹70.14 crore

1. This is overstated by ₹0.96 crore due to non-capitalisation of construction of Ramp works completed at Chennai. This has also resulted in understatement of Fixed Assets, overstatement of Other Current Liabilities (Unutilized Grant) with consequent understatement of Capital Fund (Sch-1) each by ₹0.96 crore.

2. Similarly, in respect of CRC-Shillong the expenditure of ₹1.77 crore incurred by CPWD out of deposit of ₹1.80 crore as per CPWD Form-65 for construction of boundary wall was not booked as work in progress (Sch-8). This has resulted in understatement of Capital work in progress (Sch-8) and overstatement of Loans and Advances (Sch-11) each by ₹1.77 crore.

B. General

Institute has made provision of gratuity based on actuarial valuation but the provision for Pension and EL encashment have not been made as per Actuarial Valuation as required under Accounting Standards-15. Non provision of pension and EL encashment provision may have significant impact on the surplus as well as Balance Sheet of the Institute.

C. Grants in aid

Out of the grants-in-aid of ₹27.07 crore received during the year 2023-24 and ₹15.79 crore being unspent balance of the previous year, totaling to ₹42.86 crore, the Institute could utilise a sum of ₹31.59 crore leaving a balance of ₹11.27 crore as unutilized grant as on 31 March 2024.

D. Effect of Revision in Accounts

The accounts of the Institute were revised based on audit comments as a result of which, the Assets/Liabilities increased by ₹6.68 crore and the surplus income of ₹0.83 crore became deficit of ₹1.49 crore.

E. Management Letter

Deficiencies which have not been included in the Separate Audit Report have been brought to the notice of NIEPMD 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 & Expenditure Account and Receipts & 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. In so far as it relates to the Balance Sheet, of the state of affairs of National Institute for Empowerment of Persons with Multiple Disabilities, Chennai as at 31 March 2024; and

b. In so far as it relates to Income & Expenditure Account of the deficit for the year ended on that date.

For and on behalf of the C&AG of India

Place: Chennai
Date: 27.01.2025



Director General of Audit (Central)

Annexure

1. Adequacy of Internal Audit System:

Internal audit was conducted by a Chartered Accountant Firm for the year 2023-24.

2. Adequacy of Internal Control System:

Internal Control System is found to be inadequate to the extent of non-obtaining of confirmation of balances from the sundry debtors.

3. System of Physical verification of Fixed Assets:

Physical verification of Fixed Assets was carried out for the year 2023-24.

4. System of Physical verification of Inventory:

Physical verification of Inventory was carried out for the year 2023-24.

5. Regularity in payment of statutory dues:

The Institute was regular in payment of statutory dues.


Director/CE

एस गणेशन, आईए एवं एस.,
निदेशक/ प्रशासन एवं केंद्रीय व्यय
S. GANESAN, IA&AS.,
Director/Administration &
Central Expenditure



महानिदेशक लेखापरीक्षा (केंद्रीय) चेन्नै
का कार्यालय
“ऑडिट भवन”, 361, अण्णा सालै, तेनामपेट चेन्नै – 600018
OFFICE OF THE DIRECTOR GENERAL OF
AUDIT (CENTRAL), CHENNAI
‘Audit Bhawan’, 361, Anna Salai,
Teynampet, Chennai- 600018

DO No.DGA(C)/CE/I/28-71/24-25/84
Dated 27.01.2025

Dear Sir,

Please refer to the Separate Audit Report on the Annual Accounts of National Institute for Empowerment of Persons with Multiple Disabilities (NIEPMD), Chennai for the year 2023-24 issued on .01.2025. I wish to bring the following deviation noticed in accounting practices / procedures to your notice for remedial action.

1. The specific programme /Scheme Funds under Earmarked Funds (SIPDA, ADIP, SAP, NBER and NER) have been accounted under Earmarked Funds (Sch-3). However, a consolidated figures of opening and closing balances are shown. These funds are required to be shown distinctively fund wise in respect of both NIEPMD and CRC-Kozhicode accounts.
2. An amount of ₹27.93 crore, deposits with scheduled banks (Sch-11) for current year has not been shown under deposits in R&P. The balances were omitted to be included in Receipt and Payment Accounts.
3. The total Revenue Grants unspent in previous year of ₹2.38 crore was treated as income during 2023-24 due to adjustment of IRG wrongly considered earlier despite having surplus grant. However, as per details produced the IRG Income to be adjusted against the expenditure for the period from 2017-18 to 2022-23 was ₹1.74 crore only. Hence, the difference of ₹0.64 crore needs reconciliation.



Warm Regards

Yours sincerely,

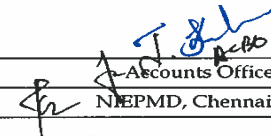
27/01/2025

Shri. Nachiketa Rout
Director,
National Institute for Empowerment of
Persons with Multiple Disabilities (NIEPMD),
Muttukadu, Kovalam - 603 112.

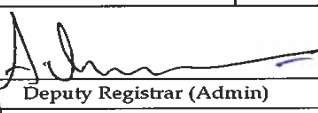
NATIONAL INSTITUTE FOR EMPOWERMENT OF PERSONS WITH MULTIPLE DISABILITIES (NIEPMD)		
(Dept.of Empowerment of Persons with Disabilities(Divyangjan),		
Ministry of Social Justice & Empowerment, Govt. of India)		
Chennai, Tamilnadu - 603 112		
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NATIONAL INSTITUTE FOR EMPOWERMENT OF PERSONS WITH MULTIPLE DISABILITIES (NIEPMD)			
(Dept.of Empowerment of Persons with Disabilities(Divyangjan),			
Ministry of Social Justice & Empowerment, Govt. of India)			
Chennai, Tamilnadu - 603 112			
FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)			
BALANCE SHEET AS AT 31 ST MARCH 2024			
(Amount in Rs.)			
CORPUS / CAPITAL FUND AND LIABILITIES	Schedule	Current Year	Previous Year
CORPUS / CAPITAL FUND - NIEPMD	1	1,20,55,03,711	76,28,76,214
CORPUS / CAPITAL FUND - CRC-K		24,10,88,187	20,15,88,082
RESERVES AND SURPLUS - NIEPMD	2	-	-
RESERVES AND SURPLUS - CRC-K		-	-
EARMARKED / ENDOWMENTS FUNDS - NIEPMD	3	7,39,34,765	98,50,592
EARMARKED / ENDOWMENTS FUNDS - CRC-K		62,380	7,86,506
SECURED LOANS AND BORROWINGS - NIEPMD	4	-	-
SECURED LOANS AND BORROWINGS - CRC-K		-	-
UNSECURED LOANS AND BORROWINGS - NIEPMD	5	-	-
UNSECURED LOANS AND BORROWINGS - CRC-K		-	-
DEFERRED CREDIT LIABILITIES - NIEPMD	6	-	-
DEFERRED CREDIT LIABILITIES - CRC-K		-	-
CURRENT LIABILITIES AND PROVISIONS - NIEPMD	7	21,12,51,308	73,32,20,241
CURRENT LIABILITIES AND PROVISIONS - CRC-K		1,34,68,331	4,48,49,585
TOTAL		1,74,53,08,681	1,75,31,71,220
ASSETS			
FIXED ASSETS - NIEPMD	8	78,93,24,468	74,20,06,518
FIXED ASSETS - CRC-K		20,60,85,597	19,32,26,991
INVESTMENTS - FROM EARMARKED / ENDOWMENT FUNDS - NIEPMD	9	-	-
INVESTMENTS - FROM EARMARKED / ENDOWMENT FUNDS - CRC-K		-	-
INVESTMENTS - OTHERS - NIEPMD	10	-	-
INVESTMENTS - OTHERS - CRC-K		-	-
CURRENT ASSETS, LOANS AND ADVANCES ETC. - NIEPMD	11	70,13,65,316	76,39,40,529
CURRENT ASSETS, LOANS AND ADVANCES ETC. - CRC-K		4,85,33,300	5,39,97,182
MISCELLANEOUS EXPENDITURE - NIEPMD		-	-
(to the extent not written off or adjusted)		-	-
MISCELLANEOUS EXPENDITURE - CRC-K		-	-
(to the extent not written off or adjusted)		-	-
TOTAL		1,74,53,08,681	1,75,31,71,220
SIGNIFICANT ACCOUNTING POLICIES	24		
NOTES ON ACCOUNTS	25	-	
<div> <div>  Accounts Officer NIEPMD, Chennai </div> <div>  Deputy Registrar (Admin) NIEPMD, Chennai </div> <div>  Director NIEPMD, Chennai </div> </div>			


NATIONAL INSTITUTE FOR EMPOWERMENT OF PERSONS WITH MULTIPLE DISABILITIES			
(Dept.of Empowerment of Persons with Disabilities(Divyangjan),			
Ministry of Social Justice & Empowerment, Govt. of India), Chennai, Tamilnadu - 603 112			
FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)			
Income And Expenditure Account For The Year Ended 31st March'2024			
(Amount in Rs.)			
INCOME	Schedule	Current Year	Previous Year
Income from Sales / Services - NIEPMD	12	14,62,237	34,06,009
Income from Sales / Services - CRC-K		-	-
Grants / Subsidies - NIEPMD	13	21,44,12,359	25,57,53,444
Grants / Subsidies - CRC-K		5,18,57,143	2,00,72,728
Fees / Subscriptions - NIEPMD	14	3,39,33,147	7,13,68,536
Fees / Subscriptions - CRC-K		72,64,985	39,66,068
Income from Investments (Income on Invest. From Earmarked / Endowment Funds transferred to Funds - NIEPMD)	15	-	-
Income from Investments (Income on Invest. From Earmarked / Endowment Funds transferred to Funds - CRC-K)		-	-
Income from Royalty, Publication etc., - NIEPMD	16	-	-
Income from Royalty, Publication etc., - CRC-K		-	-
Interest Earned - NIEPMD	17	1,88,77,769	1,60,22,211
Interest Earned - CRC-K		6,69,153	5,26,231
Other Income - NIEPMD	18	-	24,11,350
Other Income - CRC-K		16,028	6,701
Increase / (decrease) in stock of finished goods and works-in-progress - NIEPMD	19	-	-
Increase / (decrease) in stock of finished goods and works-in-progress - CRC-K		-	-
TOTAL (A)		32,84,92,820	37,35,33,278
EXPENDITURE			
Expenditure on Program & Services - NIEPMD	20	12,12,13,923	7,81,88,728
Expenditure on Program & Services - CRC-K		-	4,70,494
Establishment Expenses - NIEPMD	20A	6,45,64,919	4,75,35,368
Establishment Expenses - CRC-K		1,85,50,102	1,98,83,340
Other Program Expenditure - NIEPMD	20B	2,72,869	8,85,98,294
Other Program Expenditure - CRC-K		-	-
Other Administrative Expenses etc., - NIEPMD	21	6,51,07,742	6,30,97,694
Other Administrative Expenses etc., - CRC-K		94,83,868	42,17,894
Expenditure on Grants, Subsidies etc., - NIEPMD	22	-	-
Expenditure on Grants, Subsidies etc., - CRC-K		-	-
Interest - NIEPMD	23	18,35,394	1,07,24,220
Interest - CRC-K		-	-
Depreciation (Net Total at the year-end - corresponding to Schedule 8) - NIEPMD		6,09,37,695	2,81,61,968
Depreciation (Net Total at the year-end - corresponding to Schedule 8) - CRC-K		13,97,667	6,19,680
TOTAL (B)		34,33,64,179	34,14,97,680
Balance being excess of Income over Expenditure (A-B) - NIEPMD		(4,52,47,030)	6,08,17,246
Balance being excess of Income over Expenditure (A-B) - CRC-K		3,03,75,672	(6,19,680)
Transfer to Special Reserve (Specify Eash)		-	
Transfer to / from General Reserve			
BALANCE BEING SURPLUS / (DEFICIT) CARRIED TO CORPUS / CAPITAL FUND - NIEPMD			
BALANCE BEING SURPLUS / (DEFICIT) CARRIED TO CORPUS / CAPITAL FUND - CRC-K			
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		




Accounts Officer
NIEPMD, Chennai



Deputy Registrar (Admin)
NIEPMD, Chennai



Director
NIEPMD, Chennai



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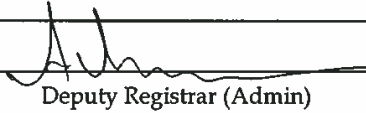

NATIONAL INSTITUTE FOR EMPOWERMENT OF PERSONS WITH MULTIPLE DISABILITIES (NIEPMD)					
(Dept. of Empowerment of Persons with Disabilities, Ministry of Social Justice & Empowerment Govt. of India)					
East Coast Road, Muttukadu, Kovalam Post, Chennai - 603 112, Tamil Nadu.					
Consolidated Receipts & Payments Statement For The Period/Year Ended 31st March, 2024					
RECEIPTS	Current Year	Previous year	PAYMENTS	Current year	Previous year
(Amount-Rs.)					
I. Opening Balance	29,72,79,775	25,81,68,879	I. Expenses	27,36,33,421	16,71,71,081
a) Cash in Hand	-	-	a) Establishment Expenses	3,85,42,148	1,98,73,331
b) Bank Balance	-	-	b) Administrative Expenses	23,50,91,273	14,72,97,750
i) In current accounts	10,000	-		-	-
ii) In Deposit accounts	-	-		-	-
iii) Savings accounts	-	-		-	-
II. Grants Received	-	-		-	-
a) From Government of India	31,87,18,670	31,29,32,900	II. Payments made against funds for various projects	-	-
b) From State Government	31,87,18,670	31,29,32,900		-	-
c) From other sources (details)	-	-		-	-
(Grants for capital & revenue exp. To be shown separately)	-	-		-	-
III. Income on Investments from	-	-		-	-
a) Earmarked / Endow. Funds	-	-	III. Investments and deposits made	-	-
b) Own Funds (Oth. Investment)	-	-	a) Out of Earmarked / Endowment funds	-	-
IV. Interest Received	62,97,419	78,15,331	b) Out of Own Funds (Investments - Others)	-	-
a) On Bank deposits	62,97,419	78,15,331		-	-
b) Loans, Advances etc,	-	-	IV. Expenditure on Fixed Assets & Capital work - in - Progress	2,42,41,298	25,38,440
V. Other Income (Specify)	8,85,94,385	7,54,50,901	a) Purchase of fixed Assets	2,42,41,298	25,38,440
a) Academic Fees	5,32,85,162	7,15,57,820	b) Expenditure on Capital work - in - progress	-	-
b) Vocational Training Unit	25,275	20,990		-	-
c) STIP Reg. Fee	3,35,585	2,06,558	V. Refund of surplus money/Loans	10,08,040	-
d) Internship and Application Fee	-	-	a) To the Government of India	3,60,826	-
e) Others	3,49,48,363	36,65,533	b) To the State Government	-	-
VI. Amount Borrowed	10,29,50,377	10,18,50,398	c) To Other providers of funds	6,47,214	-
a) Branch & Divisions (B&D)	10,29,50,377	10,18,50,398		-	-
VII. Any other receipts (give details)	19,73,59,431	16,37,15,929	VI Finance Charges (Interest)	-	-
a) Loans and Advances (Asset)	8,97,40,220	14,32,32,183		-	-
b) Misc. Receipts	1,22,614	19,750	VII. Other payments (Specify)	36,20,40,205	18,11,57,714
c) Current/Statutory Liabilities	10,74,96,597	2,04,63,997	a) Current Liabilities, B&D, Loans, Advances, Refund of Fee etc.,	36,20,40,205	18,11,57,714
	-	-	VIII. Closing Balances	35,02,77,094	56,90,67,104
	-	-	a) Cash in Hand	-	-
	-	-	b) Bank Balances	-	-
	-	-	i) In current accounts	2,13,51,143	10,000
	-	-	ii) In deposit accounts	-	-
	-	-	iii) Savings Accounts	32,89,25,950	29,72,69,775
Total	1,01,12,00,058	91,99,34,338	Total	1,01,12,00,058	91,99,34,338

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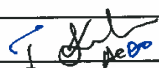
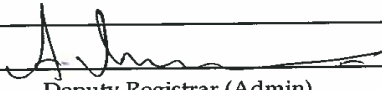


Accounts Officer
NIEPMD, Chennai

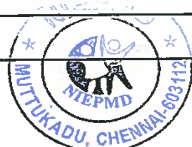
Deputy Registrar (Admin)
NIEPMD, Chennai

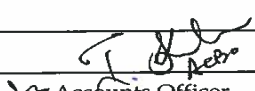
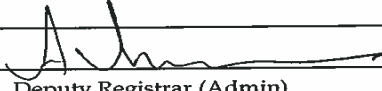

Director
NIEPMD, Chennai


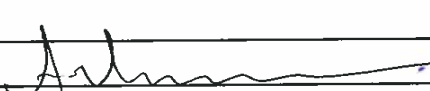

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)		
National Institute for Empowerment of Persons with Multiple Disabilities (NIEPMD)		
Schedules Forming Part of Balance Sheet For The Period/Year Ended 31st March, 2024		
	(Amount in Rs.)	
SCHEDULE 1 - CORPUS / CAPITAL FUND - NIEPMD	Current Year	Previous Year
Balance as at the beginning of the year	76,28,76,214	74,81,05,137
Add : Contribution received towards Corpus / Capital Fund	20,92,15,769	3,28,52,340
Add/ (Deduct) : Balance of net income transferred from the Income and Expenditure Account	(4,52,47,030)	(2,83,00,858)
Add: Excess of Income over Expenditure	-	6,08,17,246
Add: Capital Assets purchased at NIEPMD	-	1,17,69,829
Add / Less: Prior Period adjustments	27,86,58,759	(6,23,67,480)
Balance as at the year-end	1,20,55,03,712	76,28,76,214
SCHEDULE 1 - CORPUS / CAPITAL FUND - CRC-K	Current Year	Previous Year
Balance as at the beginning of the year	20,15,88,082	16,85,54,186
Add : Contribution received towards Corpus / Capital Fund	-	-
Add: Expenditure Capital Expenditure Transferred to Work in progress a/c	91,24,433	4,54,93,576
Add/(Deduct): Balance of Net Income/(Expenditure) transferred from the (Add)Income and Expenditure account.	3,03,75,672	(6,19,680)
(Deduct): Capital Fund Transferred to CPWD	-	(1,18,40,000)
Balance as at the year-end	24,10,88,187	20,15,88,082
 Accounts Officer	 Deputy Registrar (Admin)	 Director
NIEPMD, Chennai	NIEPMD, Chennai	NIEPMD, Chennai




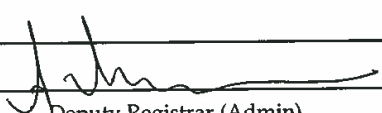
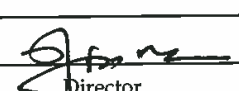
FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)		
National Institute for Empowerment of Persons with Multiple Disabilities (NIEPMD)		
Schedules Forming Part of Balance Sheet For The Period/Year Ended 31st March, 2024		
	(Amount in Rs.)	
	Current Year	Previous Year
SCHEDULE 2 - RESERVES AND SURPLUS - NIEPMD		
1. Capital Reserve:	-	-
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 Reserves:	-	-
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 2 - RESERVES AND SURPLUS - CRC-K	Current Year	Previous Year
1. Capital Reserve:	-	-
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 Reserves:	-	-
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	-	-
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="text-align: center;">  Accounts Officer NIEPMD, Chennai </div> <div style="text-align: center;">  Deputy Registrar (Admin) NIEPMD, Chennai </div> <div style="text-align: center;">  Director NIEPMD, Chennai </div> </div>		




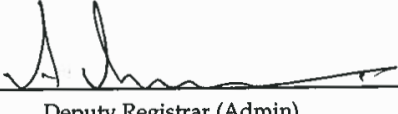
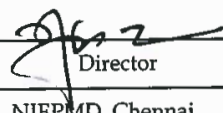
FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)		
National Institute for Empowerment of Persons with Multiple Disabilities (NIEPMD)		
Schedules Forming Part of Balance Sheet For The Period/Year Ended 31st March, 2024		
(Amount in Rs.)		
SCHEDULE 3 - EARMARKED/ENDOWMENT FUNDS - NIEPMD	Totals	
	Current Year	Previous Year
a) Opening balance of the funds	1,87,79,810	53,34,863
a) Opening balance of the funds (SC-Capital)		
a) Opening balance of the funds (SC-General)		
a) Opening balance of the funds (ST-Capital)		
a) Opening balance of the funds (ST-General)		
a) Opening balance of the funds (NER)		
a) Opening balance of the funds (SAP)		
b) Additions to the Funds:	11,30,55,782	2,70,07,496
i. Donations/ grants	4,98,11,228	2,57,00,000
i. Donations/ grants (SC-Capital)		
i. Donations/ grants (SC-General)		
i. Donations/ grants (ST-Capital)		
i. Donations/ grants (ST-General)		
i. Donations/ grants (NER)		
i. Donations/ grants (SAP)		
ii. Income from Investments made on account of funds	17,05,820	
iii. Other additions (Specify nature)	6,15,38,735	13,07,496
TOTAL (a+b)	13,18,35,592	3,23,42,359
c) Utilisation/Expenditure towards objectives of funds	-	
i. Capital Expenditure	-	
- Fixed Assets	-	2,41,841
- Others	-	-
Total	-	2,41,841
ii. Revenue Expenditure	-	
- Salaries, Wages and allowances etc.	-	
- Rent	-	
- Other Administrative Expenses	5,79,00,828	2,22,49,926
- Other Administrative Expenses (SC-General)		
- Other Administrative Expenses (ST-Capital)		
- Other Administrative Expenses (ST-General)		
- Other Administrative Expenses (NER)		
- Other Administrative Expenses (SAP)		
Total	5,79,00,828	2,22,49,926
TOTAL (c)	5,79,00,828	2,24,91,767
NET BALANCE AS AT THE YEAR-END (a + b - c)	7,39,34,765	98,50,592
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		
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="text-align: center;">  Accounts Officer NIEPMD, Chennai </div> <div style="text-align: center;">  Deputy Registrar (Admin) NIEPMD, Chennai </div> <div style="text-align: center;">  Director NIEPMD, Chennai </div> </div>		

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)		
National Institute for Empowerment of Persons with Multiple Disabilities (NIEPMD)		
Schedules Forming Part of Balance Sheet For The Period/Year Ended 31st March, 2024		
(Amount in Rs.)		
SCHEDULE 3 - EARMARKED/ENDOWMENT FUNDS - CRC-K ADIP /SKILL DEVELOPMENT SCHEME/EIC/SCPWD Project	Totals	
	Current Year	Previous Year
a) Opening balance of the funds	7,86,506	52,61,700
b) Additions to the Funds:	68,00,750	24,69,008
(b) Addition to the Funds:(Interest to be returned to ministry)	64,90,474	1,28,085
(i) Loan taken from Other Institutions	2,91,040	23,40,923
(ii) Other Additions(Interest)	15,756	-
Advance O/s	3,480	-
TOTAL (a+b)	75,87,256	77,30,708
c) Utilisation/Expenditure towards objectives of funds		
i. Capital Expenditure		
- Fixed Assets	-	1,42,330
- Advances	-	3,480
Total	-	1,45,810
ii. Revenue Expenditure		
- Amount transferred to subsidiary accounts	-	
Expenditure ADIP Scheme	15,62,459	44,04,441
-Salaries, Wages and allowances etc	-	21,89,351
Refund of Loans (EIC Previous Year)	23,40,923	
EIC Expenditure (Including Loan Refund current Year)	30,76,352	
-Other Administrative expenses	-	2,04,600
Expenditure SCPWD Project	4,17,058	
Refund of Interest	1,28,085	
Total	75,24,877	67,98,392
TOTAL (c)	75,24,877	69,44,202
NET BALANCE AS AT THE YEAR-END (a + b - c)	62,380	7,86,506
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		
 Accounts Officer NIEPMD, Chennai	 Deputy Registrar (Admin) NIEPMD, Chennai	 Director NIEPMD, Chennai






FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)		
National Institute for Empowerment of Persons with Multiple Disabilities (NIEPMD)		
Schedules Forming Part of Balance Sheet For The Period/Year Ended 31st March, 2024		
(Amount in Rs.)		
SCHEDULE 4 - SECURED LOANS AND BORROWINGS - NIEPMD	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 (specify)	-	-
- Interest accrued and due	-	-
5. Other Institutions and Agencies	-	-
6. Debentures and Bonds	-	-
7. Others (Specify)	-	-
TOTAL	-	-
<u>Note:</u> Amounts due within one year		
SCHEDULE 4 - SECURED LOANS AND BORROWINGS - CRC-K	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 (specify)	-	-
- Interest accrued and due	-	-
5. Other Institutions and Agencies	-	-
6. Debentures and Bonds	-	-
7. Others (Specify)	-	-
TOTAL	-	-
<u>Note:</u> Amounts due within one year		
 Accounts Officer	 Deputy Registrar (Admin)	 Director
NIEPMD, Chennai	NIEPMD, Chennai	NIEPMD, Chennai

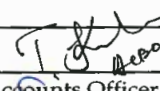
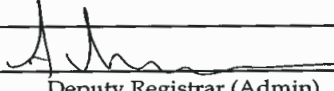
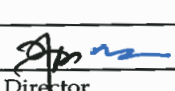


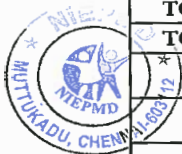
FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)		
National Institute for Empowerment of Persons with Multiple Disabilities (NIEPMD)		
Schedules Forming Part of Balance Sheet For The Period/Year Ended 31st March, 2024		
(Amount in Rs.)		
SCHEDULE 5 - UNSECURED LOANS AND BORROWINGS - NIEPMD	Current Year	Previous Year
1. Central Government	-	-
2. State Government (Specify)	-	-
3. Financial Institutions	-	-
4. Banks:	-	-
a) Term Loans	-	-
b) Other Loans (specify)	-	-
5. Other Institutions and Agencies	-	-
6. Debentures and Bonds	-	-
7. Fixed Deposits	-	-
8. Others (Specify)	-	-
TOTAL	-	-
<u>Note:</u> Amounts due within one year		
SCHEDULE 5 - UNSECURED LOANS AND BORROWINGS - CRC-K	Current Year	Previous Year
1. Central Government	-	-
2. State Government (Specify)	-	-
3. Financial Institutions	-	-
4. Banks:	-	-
a) Term Loans	-	-
b) Other Loans (specify)	-	-
5. Other Institutions and Agencies	-	-
6. Debentures and Bonds	-	-
7. Fixed Deposits	-	-
8. Others (Specify)	-	-
TOTAL	-	-
<u>Note:</u> Amounts due within one year		
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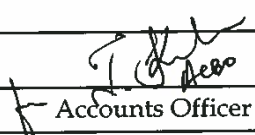
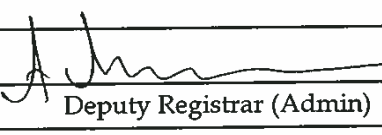
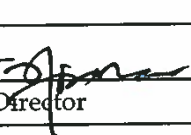


FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)		
National Institute for Empowerment of Persons with Multiple Disabilities (NIEPMD)		
Schedules Forming Part of Balance Sheet For The Period/Year Ended 31st March, 2024		
(Amount in Rs.)		
SCHEDULE 6 - DEFERRED CREDIT LIABILITIES - NIEPMD	Current Year	Previous Year
a) Acceptances secured by hypothecation of capital equipment and other assets	-	-
b) Others	-	-
TOTAL	-	-
<u>Note:</u> Amounts due within one year		
SCHEDULE 6 - DEFERRED CREDIT LIABILITIES - CRC-K	Current Year	Previous Year
a) Acceptances secured by hypothecation of capital equipment and other assets	-	-
b) Others	-	-
TOTAL	-	-
<u>Note:</u> Amounts due within one year		
<div style="display: flex; justify-content: space-around; align-items: flex-end;"> <div style="text-align: center;">  Accounts Officer NIEPMD, Chennai </div> <div style="text-align: center;">  Deputy Registrar (Admin) NIEPMD, Chennai </div> <div style="text-align: center;">  Director NIEPMD, Chennai </div> </div>		



FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)		
National Institute for Empowerment of Persons with Multiple Disabilities (NIEPMD)		
Schedules Forming Part of Balance Sheet For The Period/Year Ended 31st March, 2024		
	(Amount in Rs.)	
SCHEDULE 7 - CURRENT LIABILITIES AND PROVISIONS - NIEPMD	Current Year	Previous Year
A. CURRENT LIABILITIES		
1. Acceptances	-	-
2. Sundry Creditors	-	-
a) For Goods	1,12,65,195	-
a) For Goods (Capital)	3,56,712	-
a) For Goods (General)	22,310	-
a) For Goods (Salaries)	-	-
a) For Goods (SC-Capital)	-	-
a) For Goods (SC-General)	-	-
a) For Goods (ST-Capital)	-	-
a) For Goods (ST-General)	-	-
a) For Goods (NER)	-	-
a) For Goods (SAP)	-	-
b) Others (Sundry Creditors)	22,30,435	4,57,052
b) Others (Sundry Creditors) (Capital)		
b) Others (Sundry Creditors) (General)		
b) Others (Sundry Creditors) (Salaries)		
b) Others (Sundry Creditors) (SC-Capital)		
b) Others (Sundry Creditors) (SC-General)		
b) Others (Sundry Creditors) (ST-Capital)		
b) Others (Sundry Creditors) (ST-General)		
b) Others (Sundry Creditors) (NER)		
b) Others (Sundry Creditors) (SAP)		
3. Advances Received	34,12,294	4,71,12,550
4. Interest accrued but not due on :	-	-
a) Secured Loans/borrowings	-	-
b) Unsecured Loans/borrowings	-	-
5. Statutory Liabilities:	-	-
a) Overdue	10,81,757	1,44,00,042
b) Others	1,62,70,506	4,946
6. Other Current Liabilities	8,87,09,786	82,88,306
6. Other Current Liabilities (Capital)		
6. Other Current Liabilities (General)		
6. Other Current Liabilities (Salaries)		
6. Other Current Liabilities (SC-Capital)		
6. Other Current Liabilities (SC-General)		
6. Other Current Liabilities (ST-Capital)		
6. Other Current Liabilities (ST-General)		
6. Other Current Liabilities (NER)		
6. Other Current Liabilities (SAP)		
7. Branch & Division	-	11,76,22,086
8. Un-utilized Grants / Fund Liabilities	4,58,11,379	51,28,03,588
TOTAL (A)	16,91,60,374	70,06,88,570
B. Provisions		
1. For Taxation	-	-
2. Gratuity	2,12,98,605	-
3. Superannuation/Pension	1,13,63,496	2,49,24,574
4. Provision for expenses	94,28,833	75,34,537
5. Trade Warranties / Claims	-	-
6. Others (Specify)	-	72,560
TOTAL (B)	4,20,90,934	3,25,31,671
TOTAL (A + B)	21,12,51,308	73,32,20,241
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="text-align: center;">  Accounts Officer NIEPMD, Chennai </div> <div style="text-align: center;">  Deputy Registrar (Admin) NIEPMD, Chennai </div> <div style="text-align: center;">  Director NIEPMD, Chennai </div> </div>		



FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)		
National Institute for Empowerment of Persons with Multiple Disabilities (NIEPMD)		
Schedules Forming Part of Balance Sheet For The Period/Year Ended 31st March, 2024		
(Amount in Rs.)		
SCHEDULE 7 - CURRENT LIABILITIES AND PROVISIONS - CRC-K	Current Year	Previous Year
A. CURRENT LIABILITIES		
1. Acceptances	-	-
2. Sundry Creditors	-	-
a) For Goods	-	-
b) Others (Sundry Creditors)	-	-
3. Advances Received	-	-
4. Interest accrued but not due on :	-	-
a) Secured Loans/borrowings	-	-
b) Unsecured Loans/borrowings	-	-
5. Statutory Liabilities:	-	-
(a) Other: Grants in Aid RCI A/c	-	-
(b) Unspent Grants - balance as on 31-03-2023(capital)	1,15,26,150	2,01,33,057
Unspent Grants-CRC-K	12,29,030	2,38,23,173
(c) New Pension Scheme	-	-
(d) Professional Tax	-	-
6. Other Current Liabilities - (sundry Creditors)	1,95,625	8,93,355
ADIP&SKILL		
7. Amount Payable to CPWD (Current Liabilities)	-	-
8. Amount payable (Auction of Trees)	5,17,526	-
9. Students' scholarship Grants in aid A/c	-	-
10. Service Gratuity	-	-
TOTAL (A)	1,34,68,331	4,48,49,585
B. Provisions		
1. For Taxation	-	-
2. Gratuity	-	-
3. Superannuation/Pension	-	-
4. Provision for expenses	-	-
5. Trade Warranties / Claims	-	-
6. Others (Specify)	-	-
TOTAL (B)	-	-
TOTAL (A + B)	1,34,68,331	4,48,49,585
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="text-align: center;">  Accounts Officer NIEPMD, Chennai </div> <div style="text-align: center;">  Deputy Registrar (Admin) NIEPMD, Chennai </div> <div style="text-align: center;">  Director NIEPMD, Chennai </div> </div>		







FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)										
National Institute for Empowerment of Persons with Multiple Disabilities (NIEPMD)										
Schedules Forming Part of Balance Sheet For The Period/Year Ended 31st March, 2024										
(Amount-Rs.)										
SCHEDULE - 8 - FIXED ASSETS (NIEPMD (Excluding CRC-K))										
DESCRIPTION	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	Cost/valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost / valuation (year end)	As at the beginning of the year	On additions during the year	On deductions upto the year	Total up to the Year-end	As at the current year-end	As at the previous year-end
1	2	3	4	5 (2+3-4)	6	7	8	9 (6+7-8)	10 (5-9)	11
A. FIXED ASSETS										
1) LAND										
a) Freehold	-	3,80,310	-	3,80,310	-	-	-	-	3,80,310	-
b) Leasehold	-	-	-	-	-	-	-	-	-	-
2) BUILDINGS										
a) On Freehold Land	41,90,56,307	43,77,82,827	-	85,68,39,134	11,31,99,155	4,81,26,870	-	16,13,20,025	69,55,19,109	30,58,63,153
b) On Leasehold Land	-	-	-	-	-	-	-	-	-	-
c) Ownership Flats / Premises not belonging to the entity	-	-	-	-	-	-	-	-	-	-
3) PLANT MACHINERY & EQUIPMENT	5,19,45,858	18,03,727	-	5,37,49,585	1,99,95,841	32,88,891	-	2,32,84,732	3,04,64,853	3,19,50,017
4) VEHICLES	20,20,957	100	-	20,21,057	15,60,503	69,076	-	16,29,579	3,91,478	4,60,454
5) FURNITURE, FIXTURES	3,08,74,492	2,01,86,008	-	5,10,60,500	1,41,25,123	28,08,155	-	1,69,33,279	3,41,27,221	1,67,49,368
6) OFFICE EQUIPMENT	2,51,62,140	43,77,893	-	2,95,40,033	1,26,97,117	16,39,827	-	1,43,36,944	1,52,03,089	1,24,65,021
7) COMPUTER/PERIPHERALS	3,26,76,320	23,78,544	-	3,50,54,864	2,46,12,862	40,27,594	-	2,86,40,455	64,14,409	80,63,458
8) ELECTRIC INSTALLATIONS	67,73,706	1,91,102	-	69,64,808	27,17,497	4,19,473	-	31,36,970	38,27,838	40,56,209
9) LIBRARY BOOKS	1,03,55,216	1,09,919	-	1,04,65,135	88,81,274	6,32,368	-	95,13,642	9,51,493	14,73,942
10) TUBEWELLS & W SUPPLY	-	-	-	-	-	-	-	-	-	-
11) OTHER FIXED ASSETS	-	1,56,872	-	1,56,872	-	-	-	-	1,56,872	-
TOTAL OF CURRENT YEAR	57,88,64,995	46,73,67,302	-	1,04,62,32,298	19,77,83,372	6,10,12,254	-	25,87,95,626	78,74,36,671	38,08,39,781
PREVIOUS YEAR										
B. CAPITAL WORK-IN-PROGRESS										
Capital Work in Progress	36,11,66,737	18,87,797	36,11,66,737	18,87,797	-	-	-	-	18,87,797	36,11,66,737
GRAND TOTAL OF CURRENT YEAR	94,00,31,732	46,92,55,099	36,11,66,737	1,04,81,20,095	19,77,83,372	6,10,12,254	-	25,87,95,626	78,93,24,468	74,20,06,518
Note to be given as to cost of assets on hire purchase basis included above										
Accounts Officer				Deputy Registrar (Admin)				Director		
NIEPMD, Chennai				NIEPMD, Chennai				NIEPMD, Chennai		


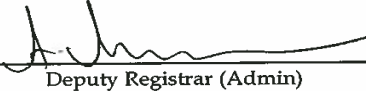



FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)
National Institute for Empowerment of Persons with Multiple Disabilities (NIEPMD)
 Schedules Forming Part of Balance Sheet For The Period/Year Ended 31st March, 2024
 (Amount-Rs.)



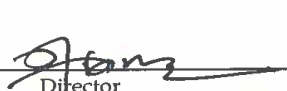
SCHEDULE - 8 - FIXED ASSETS (CRC-K)		GROSS BLOCK				DEPRECIATION				NET BLOCK	
DESCRIPTION	1	2	3	4	5 (2+3+4)	6	7	8	9 (6+7+8)	10 (5-9)	11
		Cost/valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost / valuation (year end)	As at the beginning of the year	On additions during the year	On deductions upto the year	Total up to the Year-end	As at the current year-end	As at the previous year-end
A. FIXED ASSETS											
1) LAND											
a) Freehold		-	-	-	-	-	-	-	-	-	-
b) Leasehold		-	-	-	-	-	-	-	-	-	-
2) BUILDINGS											
a) On Freehold Land		-	-	-	-	-	-	-	-	-	-
b) On Leasehold Land		-	-	-	-	-	-	-	-	-	-
c) Ownership Flats / Premises not belonging to the entity		-	-	-	-	-	-	-	-	-	-
3) PLANT MACHINERY & EQUIPMENT		10,81,724	5,35,000	-	16,16,724	-	1,27,922	-	1,27,922	14,88,802	10,81,724
4) VEHICLES											
5) FURNITURE, FIXTURES		33,84,098	37,86,890	-	71,70,988	-	7,17,095	-	7,17,099	64,53,889	33,84,098
6) OFFICE EQUIPMENT		4,76,062	33,239	-	5,09,301	-	48,930	-	48,930	4,60,371	4,76,062
7) COMPUTER/PERIPHERALS		2,86,723	7,70,854	-	10,57,577	-	3,66,131	-	3,66,131	6,91,446	2,86,723
8) ELECTRIC INSTALLATIONS		-	-	-	-	-	-	-	-	-	-
9) LIBRARY BOOKS		1,728	-	-	1,728	-	691	-	691	1,037	1,728
10) TUBEWELLS & W SUPPLY											
11) OTHER FIXED ASSETS		13,65,713	5,857	-	13,71,570	-	1,36,894	-	1,36,894	12,34,676	13,65,713
TOTAL OF CURRENT YEAR		65,96,048	51,31,840	-	1,17,27,888	-	13,97,663	-	13,97,667	1,03,30,221	65,96,048
PREVIOUS YEAR											
B. CAPITAL WORK-IN-PROGRESS		18,66,30,943	91,24,433	-	19,57,55,376	-	-	-	-	19,57,55,376	18,66,30,943
Capital Work in Progress (Building)		18,17,74,534	30,43,545	-	18,48,18,079	-	-	-	-	18,48,18,079	18,17,74,534
Furniture and Fixtures		20,66,057	5,94,251	-	26,60,308	-	-	-	-	26,60,308	20,66,057
Development Work		27,90,352	54,86,637	-	82,76,989	-	-	-	-	82,76,989	27,90,352
GRAND TOTAL OF CURRENT YEAR		19,32,26,991	1,42,56,273	-	20,74,83,264	-	13,97,663	-	13,97,667	20,60,85,597	19,32,26,991

Note to be given as to cost of assets on hire purchase basis included above

 Accounts Officer NIEPMD, Chennai	 Deputy Registrar (Admin) NIEPMD, Chennai
	 Director NIEPMD, Chennai

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)		
National Institute for Empowerment of Persons with Multiple Disabilities (NIEPMD)		
Schedules Forming Part of Balance Sheet For The Period/Year Ended 31st March, 2024		
(Amount in Rs.)		
SCHEDULE 9 - INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS - NIEPMD	Current Year	Previous Year
1. In Government Securities	-	-
2. Other approved Securities	-	-
3. Shares	-	-
4. Debentures and Bonds	-	-
5. Subsidiaries and Joint Ventures	-	-
6. Others (to be specified)	-	-
TOTAL	-	-
(Amount in Rs.)		
SCHEDULE 9 - INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS - CRC-K	Current Year	Previous Year
1. In Government Securities	-	-
2. Other approved Securities	-	-
3. Shares	-	-
4. Debentures and Bonds	-	-
5. Subsidiaries and Joint Ventures	-	-
6. Others (to be specified)	-	-
TOTAL	-	-
SCHEDULE 10 - INVESTMENTS - OTHERS - NIEPMD	Current Year	Previous Year
1. In Government Securities	-	-
2. Other approved Securities	-	-
3. Shares	-	-
5. Subsidiaries and joint Ventures	-	-
6. Others (to be specified)	-	-
TOTAL	-	-
SCHEDULE 10 - INVESTMENTS - OTHERS - CRC-K	Current Year	Previous Year
1. In Government Securities	-	-
2. Other approved Securities	-	-
3. Shares	-	-
5. Subsidiaries and joint Ventures	-	-
6. Others (to be specified)	-	-
TOTAL	-	-
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FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)		
National Institute for Empowerment of Persons with Multiple Disabilities (NIEPMD)		
Schedules Forming Part of Balance Sheet For The Period/Year Ended 31st March, 2024		
(Amount in Rs.)		
SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES ETC. - NIEPMD	Current Year	Previous Year
A. CURRENT ASSETS:		
1. Inventories:	-	-
a) Stores and Spares	-	-
b) Loose Tools	-	-
c) Stock-in-trade	-	-
Finished Goods	-	-
Work-in-progress	-	-
Raw Materials	-	-
2. Sundry Debtors:	-	-
a) Debts Outstanding for a period exceeding six months		
a) Debts Outstanding for a period exceeding six months (Capital)		
a) Debts Outstanding for a period exceeding six months (General)		
a) Debts Outstanding for a period exceeding six months (Salaries)		
a) Debts Outstanding for a period exceeding six months (SC-Capital)		
a) Debts Outstanding for a period exceeding six months (SC-General)		
a) Debts Outstanding for a period exceeding six months (ST-Capital)		
a) Debts Outstanding for a period exceeding six months (ST-General)		
a) Debts Outstanding for a period exceeding six months (NER)		
a) Debts Outstanding for a period exceeding six months (SAP)		
b) Sundry Debtors Others	64,425	-
3. Cash balances in hand (including cheques/ drafts and imprest)	-	-
4. Bank Balances	-	-
a) With Scheduled Banks:	-	-
- On Current Accounts	2,15,897	-
- On Deposit Accounts (includes margin money)		
- On Deposit Accounts (includes margin money) (Capital)		
- On Deposit Accounts (includes margin money) (General)		
- On Deposit Accounts (includes margin money) (Salaries)		
- On Deposit Accounts (includes margin money) (SC-Capital)		
- On Deposit Accounts (includes margin money) (SC-General)		
- On Deposit Accounts (includes margin money) (ST-Capital)		
- On Deposit Accounts (includes margin money) (ST-General)		
- On Deposit Accounts (includes margin money) (NER)		
- On Deposit Accounts (includes margin money) (SAP)		
- On Savings Accounts		
- On Savings Accounts (Capital)		
- On Savings Accounts (General)		
- On Savings Accounts (Salaries)		
- On Savings Accounts (SC-Capital)		
- On Savings Accounts (SC-General)		
- On Savings Accounts (ST-Capital)		
- On Savings Accounts (ST-General)		
- On Savings Accounts (NER)		
- On Savings Accounts (SAP)		
5. Post Office - Savings Accounts	-	-
TOTAL (A)	60,38,54,716	53,61,80,293
 Accounts Officer	 Deputy Registrar (Admin)	 Director
NIEPMD, Chennai	NIEPMD, Chennai	NIEPMD, Chennai




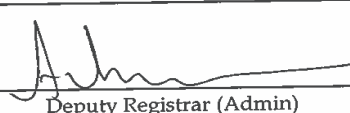

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)		
National Institute for Empowerment of Persons with Multiple Disabilities (NIEPMD)		
Schedules Forming Part of Balance Sheet For The Period/Year Ended 31st March, 2024		
	(Amount in Rs.)	
SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES ETC.(Contd.) - NIEPMD	Current Year	Previous Year
B. LOANS, ADVANCES AND OTHER ASSETS		
1. Loans:		
a) Staff		
a) Staff (Capital)		
a) Staff (General)		
a) Staff (Salaries)		
a) Staff (SC-Capital)		
a) Staff (SC-General)		
a) Staff (ST-Capital)		
a) Staff (ST-General)		
a) Staff (NER)		
a) Staff (SAP)		
b) Other Entities engaged in activities/objectives		
b) Other Entities engaged in activities/objectives (Capital)		
b) Other Entities engaged in activities/objectives (General)		
b) Other Entities engaged in activities/objectives (Salaries)		
b) Other Entities engaged in activities/objectives (SC-Capital)		
b) Other Entities engaged in activities/objectives (SC-General)		
b) Other Entities engaged in activities/objectives (ST-Capital)		
b) Other Entities engaged in activities/objectives (ST-General)		
b) Other Entities engaged in activities/objectives (NER)		
b) Other Entities engaged in activities/objectives (SAP)		
c) Others (specify)		
2. Advances and other amounts recoverable in cash or in kind or for value to be received:		
a) On Capital Account		
a) On Capital Account (Capital)		
a) On Capital Account (General)		
a) On Capital Account (Salaries)		
a) On Capital Account (SC-Capital)		
a) On Capital Account (SC-General)		
a) On Capital Account (ST-Capital)		
a) On Capital Account (ST-General)		
a) On Capital Account (NER)		
a) On Capital Account (SAP)		
b) Prepayments		
b) Prepayments (Capital)		
b) Prepayments (General)		
b) Prepayments (Salaries)		
b) Prepayments (SC-Capital)		
b) Prepayments (SC-General)		
b) Prepayments (ST-Capital)		
b) Prepayments (ST-General)		
b) Prepayments (NER)		
b) Prepayments (SAP)		
c) Others		
3. Income Accrued:		
a) On Investments from Earmarked/Endowment Funds		
b) On Investments - Others		
c) On Loans and Advances		
d) Others (includes income due unrealised)		
3. Claims Receivable		
4. Branch & Division		
TOTAL (B)		
GRAND TOTAL (A + B)		



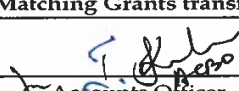
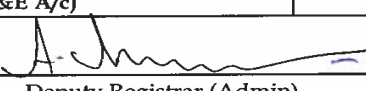
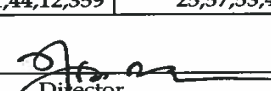
[Signature]
Accounts Officer
NIEPMD, Chennai

[Signature]
Deputy Registrar (Admin)
NIEPMD, Chennai

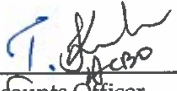

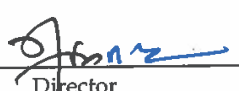
[Signature]
Director
NIEPMD, Chennai

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)		
National Institute for Empowerment of Persons with Multiple Disabilities (NIEPMD)		
Schedules Forming Part of Balance Sheet For The Period/Year Ended 31st March, 2024		
(Amount in Rs.)		
SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES ETC. - CRC-K	Current Year	Previous Year
A. CURRENT ASSETS:		
1. Inventories:	-	-
a) Stores and Spares	-	-
b) Loose Tools	-	-
c) Stock-in-trade	-	-
Finished Goods	-	-
Work-in-progress	-	-
Raw Materials	-	-
2. Sundry Debtors:	-	-
a) Debts Outstanding for a period exceeding six months	-	-
b) Sundry Debtors Others	-	-
3. Cash balances in hand (including cheques/drafts and imprest) / Bank Guarantee	3,256	3,256
4. Bank Balances	2,99,96,249	3,00,55,913
Grant Receivables	59,79,000	-
a) With Scheduled Banks:	-	-
- On Current Accounts	-	-
- On Deposit Accounts (includes margin money)	-	-
- On Savings Accounts	-	-
CRCK ADIP A/C	25,560	7,58,275
CRCK SKILL DEVP PROJECT A/C	28,233	28,231
SCPWD Project A/c	8,587	-
5. Post Office - Savings Accounts	-	-
TOTAL (A)	3,60,40,884	3,08,45,675
B. LOANS, ADVANCES AND OTHER ASSETS		
1. Loans:		
a) Staff	-	-
b) Other Entities engaged in activities/objectives similar to that of the Entity	3,52,240	23,40,923
c) Others (specify)	-	-
2. Advances and other amounts recoverable in cash or in kind or for value to be received:	6,500	55,400
a) On Capital Account	-	-
b) Advance with CPWD (Capital)	1,15,26,150	2,07,55,184
c) Advance with CPWD (Revenue)	90,000	-
d) Fund receivable on auction of Trees	5,17,526	-
b) Prepayments	-	-
c) Others	-	-
3. Income Accrued:		
a) On Investments from Earmarked/Endowment Funds	-	-
b) On Investments - Others	-	-
c) On Loans and Advances	-	-
d) Others (includes income due unrealised)	-	-
4. Claims Receivable	-	-
5. Branch & Division		
TOTAL (B)	1,24,92,416	2,31,51,507
GRAND TOTAL (A + B)	4,85,33,300	5,39,97,182
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="text-align: center;">  Accounts Officer NIEPMD, Chennai </div> <div style="text-align: center;">  Deputy Registrar (Admin) NIEPMD, Chennai </div> <div style="text-align: center;">  Director NIEPMD, Chennai </div> </div>		

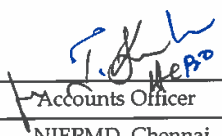




FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)		
National Institute for Empowerment of Persons with Multiple Disabilities (NIEPMD)		
Schedules Forming Part of Income & Expenditure For The Period/Year Ended 31st March, 2024		
(Amount in Rs.)		
SCHEDULE 12 - INCOME FROM SALES/SERVICES - NIEPMD	Current Year	Previous Year
1) <u>Income from Sales</u>		
a) Sale of Finished Goods	-	
b) Sale of Raw Material	-	
c) Sale of Scraps	-	33,762
2) <u>Income from Services</u>		
a) Labour and Processing Charges	-	
b) Professional/Consultancy Services	-	
c) Agency Commission and Brokerage	14,62,237	33,72,247
d) Maintenance Services (Equipment/Property)	-	
e) Others (Specify)	-	
TOTAL	14,62,237	34,06,009
(Amount in Rs.)		
SCHEDULE 12 - INCOME FROM SALES/SERVICES - CRC-K	Current Year	Previous Year
1) <u>Income from Sales</u>		
a) Sale of Finished Goods	-	-
b) Sale of Raw Material	-	-
c) Sale of Scraps	-	-
2) <u>Income from Services</u>		
a) Labour and Processing Charges	-	-
b) Professional/Consultancy Services	-	-
c) Agency Commission and Brokerage	-	-
d) Maintenance Services (Equipment/Property)	-	-
e) Others (Specify)	-	-
TOTAL	-	-
(Amount in Rs.)		
SCHEDULE 13 - GRANTS/SUBSIDIES - NIEPMD	Current Year	Previous Year
(Irrevocable Grants & Subsidies Received)		
1) <u>Central Government</u>		
1) Central Government (Capital)		
1) Central Government (General)		
1) Central Government (Salaries)		
1) Central Government (SC-Capital)		
1) Central Government (SC-General)		
1) Central Government (ST-Capital)		
1) Central Government (ST-General)		
1) Central Government (NER)		
1) Central Government (SAP)		
2) Less: Capital Grants for the Year	-	3,28,52,340
3) Government Agencies	-	8,50,000
4) Institutions/Welfare Bodies	-	1,99,900
5) International Organisations	-	-
6) Others (Specify) (GIA in Transit)	-	-
7) <u>Unspent Grants of Previous Years</u>	2,11,53,415	
7) Unspent Grants of Previous Years (Capital)	-	
7) Unspent Grants of Previous Years (General)	11,12,670	
7) Unspent Grants of Previous Years (Salaries)	-	
7) Unspent Grants of Previous Years (SC-Capital)	-	
7) Unspent Grants of Previous Years (SC-General)	51,78,460	
7) Unspent Grants of Previous Years (ST-Capital)	-	
7) Unspent Grants of Previous Years (ST-General)	45,03,658	
7) Unspent Grants of Previous Years (NER)	-	
7) Unspent Grants of Previous Years (SAP)	-	
8) (Unspent Grants of Current Year Trf. To Sch - 7)	4,47,33,844	3,99,18,845
TOTAL (Matching Grants transferred to I&E A/c)	21,44,12,359	25,57,53,444
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="text-align: center;">  Accounts Officer NIEPMD, Chennai </div> <div style="text-align: center;">  Deputy Registrar (Admin) NIEPMD, Chennai </div> <div style="text-align: center;">  Director NIEPMD, Chennai </div> </div>		


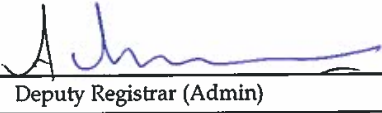
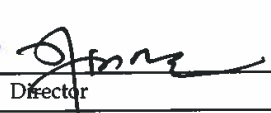


FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)		
National Institute for Empowerment of Persons with Multiple Disabilities (NIEPMD)		
Schedules Forming Part of Income & Expenditure For The Period/Year Ended 31st March, 2024		
(Amount in Rs.)		
SCHEDULE 13 - GRANTS/SUBSIDIES - CRC-K	Current Year	Previous Year
(Irrevocable Grants & Subsidies Received)		
1) Central Government	2,32,84,000	2,44,44,000
2) GIA in Transit	59,79,000	-
3) ADIP	-	-
4) Institutions/ Welfare Bodies	-	-
5) International Organisation	-	-
6) Unspent Grant of Previous year	2,38,23,173	1,94,51,900.58
(-) Capital Grants	-	-
Total Grants	5,30,86,173	4,38,95,900.58
Unspent Grant of Current Year = Total Grant of the Year - Expenditure during the year (Rs. 2,92,63,000-2,80,33,970 = 12,29,030) to Schedule 7	12,29,030	2,38,23,172
TOTAL	5,18,57,143	2,00,72,728.00
SCHEDULE 14 - FEES/SUBSCRIPTIONS - NIEPMD	Current Year	Previous Year
1) Entrance Fees / Academic Fees	3,10,93,828	6,69,07,824
2) Annual Fees / Subscriptions	-	-
3) Seminar / Program Fees	8,56,833	7,08,360
4) Consultancy Fees	-	-
5) Others	19,82,485	37,52,351
TOTAL	3,39,33,147	7,13,68,536
Note - Accounting Policies towards each item are to be disclosed		
SCHEDULE 14 - FEES/SUBSCRIPTIONS - CRC-K	Current Year	Previous Year
1. Admission Fee	-	-
2. Course Fee(Diploma, Degree, PG, and Certificate Course) Tuition fees & exam fees	67,51,800	36,37,890
3. Internship Fees	1,56,000	1,01,000
4. Annual Fees/Subscriptions	-	-
5. Seminar/program Fees(Application& Registration Fees)	3,35,585	2,06,558
6. Consultancy Fees	-	-
7. Application Fee	21,600	20,620
TOTAL	72,64,985	39,66,068
Note - Accounting Policies towards each item are to be disclosed		
 Accounts Officer NIEPMD, Chennai	 Deputy Registrar (Admin) NIEPMD, Chennai	 Director NIEPMD, Chennai


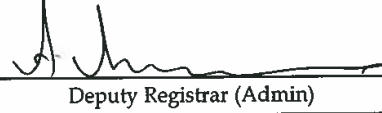
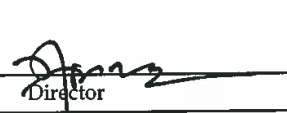


FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)				
National Institute for Empowerment of Persons with Multiple Disabilities (NIEPMD)				
Schedules Forming Part of Income & Expenditure For The Period/Year Ended 31st March, 2024				
Amount in Rs.				
SCHEDULE 15 - INCOME FROM INVESTMENTS - NIEPMD	Investment from Earmarked Fund		Investment-Others	
	Current Year	Previous Year	Current Year	Previous Year
(Income on Invest. From Earmarked/Endowment Funds transferred to Funds)				
1) Interest				
a) On Govt. Securities	-	-	-	-
b) Other Bonds/Debentures	-	-	-	-
2) Dividends:				
a) On Shares	-	-	-	-
b) On Mutual Fund Securities	-	-	-	-
3) Rents	-	-	-	-
4) Others (Specify)	-	-	-	-
TOTAL	-	-	-	-
TRANSFERRED TO EARMARKED/ENDOWMENT FUNDS				
SCHEDULE 15 - INCOME FROM INVESTMENTS - CRC-K	Investment from Earmarked Fund		Investment-Others	
	Current Year	Previous Year	Current Year	Previous Year
(Income on Invest. From Earmarked/Endowment Funds transferred to Funds)				
1) Interest				
a) On Govt. Securities	-	-	-	-
b) Other Bonds/Debentures	-	-	-	-
2) Dividends:				
a) On Shares	-	-	-	-
b) On Mutual Fund Securities	-	-	-	-
3) Rents	-	-	-	-
4) Others (Specify)	-	-	-	-
TOTAL	-	-	-	-
TRANSFERRED TO EARMARKED/ENDOWMENT FUNDS				
<div style="display: flex; justify-content: space-around; align-items: flex-end;"> <div style="text-align: center;">  Accounts Officer NIEPMD, Chennai </div> <div style="text-align: center;">  Deputy Registrar (Admin) NIEPMD, Chennai </div> <div style="text-align: center;">  Director NIEPMD, Chennai </div> </div>				



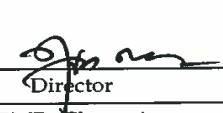


FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)		
National Institute for Empowerment of Persons with Multiple Disabilities (NIEPMD)		
Schedules Forming Part of Income & Expenditure For The Period/Year Ended 31st March, 2024		
Amount in Rs.		
SCHEDULE 16 - INCOME FROM ROYALTY, PUBLICATION ETC. - NIEPMD	Current Year	Previous Year
1) Income from Royalty	-	-
2) Income from Publications	-	-
3) Others (specify)	-	-
TOTAL	-	-
SCHEDULE 16 - INCOME FROM ROYALTY, PUBLICATION ETC. - CRC-K	Current Year	Previous Year
1) Income from Royalty	-	-
2) Income from Publications	-	-
3) Others (specify)	-	-
TOTAL	-	-
 Accounts Officer NIEPMD, Chennai	 Deputy Registrar (Admin) NIEPMD, Chennai	 Director NIEPMD, Chennai


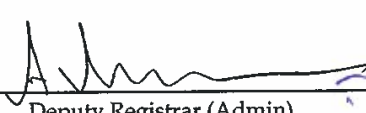



FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)				
National Institute for Empowerment of Persons with Multiple Disabilities (NIEPMD)				
Schedules Forming Part of Income & Expenditure For The Period/Year Ended 31st March, 2024				
Amount in Rs.				
SCHEDULE 17 - INTEREST EARNED - NIEPMD			Current Year	Previous Year
1) On Term Deposits:			-	-
a) With Scheduled Banks (Term Deposits)			1,61,93,438	1,26,01,446
b) With Non-Scheduled Banks			-	-
c) With Institutions			-	-
d) Others			-	-
2) On Savings Accounts:			-	-
a) With Scheduled Banks (Savings A/c)			26,84,331	48,17,709
b) With Non-Scheduled Banks			-	-
c) Post Office Savings Account			-	-
d) Others			-	-
3) On Loans:			-	-
a) Employees/Staff			-	-
b) Others			-	-
4) Interest on Debtors and Other Receivables			-	13,96,944
TOTAL			1,88,77,769	1,60,22,211
Note: Tax deducted at source to be indicated				
SCHEDULE 17 - INTEREST EARNED - CRC-K			Current Year	Previous Year
1) On Term Deposits:			-	-
a) With Scheduled Banks (Term Deposits)			-	-
b) With Non-Scheduled Banks			-	-
c) With Institutions			-	-
d) Others			-	-
2) On Savings Accounts:			-	-
a) With Scheduled Banks (Savings A/c)			6,69,153	5,26,231
b) With Non-Scheduled Banks			-	-
c) Post Office Savings Account			-	-
d) Others			-	-
3) On Loans:			-	-
a) Employees/Staff			-	-
b) Others			-	-
4) Interest on Debtors and Other Receivables			-	-
TOTAL			6,69,153	5,26,231
Note: Tax deducted at source to be indicated				
<div style="display: flex; justify-content: space-between;"> <div style="text-align: center;">  Accounts Officer NIEPMD, Chennai </div> <div style="text-align: center;">  Deputy Registrar (Admin) NIEPMD, Chennai </div> <div style="text-align: center;">  Director NIEPMD, Chennai </div> </div>				

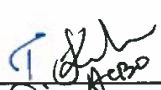
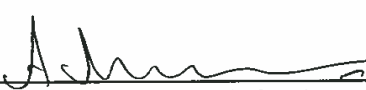



FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)		
National Institute for Empowerment of Persons with Multiple Disabilities (NIEPMD)		
Schedules Forming Part of Income & Expenditure For The Period/Year Ended 31st March, 2024		
	(Amount in Rs.)	
	Current Year	Previous Year
SCHEDULE 18 - OTHER INCOME - NIEPMD		
1) Profit on Sale/disposal of Assets	-	-
a) Owned assets	-	-
b) Assets acquired out of grants, or received free of cost	-	-
2) Expost Incentives realized	-	-
3) Fees for Miscellaneous Services	-	10,62,895
4) Miscellaneous Income	-	13,48,455
TOTAL	-	24,11,350
		(Amount in Rs.)
SCHEDULE 18 - OTHER INCOME - CRC-K	Current Year	Previous Year
1) Profit on Sale/disposal of Assets		
a) Owned assets	-	-
b) Assets acquired out of grants, or received free of cost	-	-
2) Expost Incentives realized	-	-
3) Fees for Miscellaneous Services	-	-
4) Miscellaneous Income	16,028	6,701
TOTAL	16,028	6,701
SCHEDULE 19 - INCREASE/(DECREASE) IN STOCK OF FINISHED GOODS AND WORK IN PROGRESS - NIEPMD	Current Year	Previous Year
a) Closing stock		
- Finished Goods	-	-
- Work-in-progress	-	-
b) Less: Opening Stock		
- Finished Goods	-	-
- Work-in-progress	-	-
NET INCREASE/(DECREASE) [a-b]	-	-
SCHEDULE 19 - INCREASE/(DECREASE) IN STOCK OF FINISHED GOODS AND WORK IN PROGRESS - CRC-K	Current Year	Previous Year
a) Closing stock		
- Finished Goods	-	-
- Work-in-progress	-	-
b) Less: Opening Stock		
- Finished Goods	-	-
- Work-in-progress	-	-
NET INCREASE/(DECREASE) [a-b]	-	-
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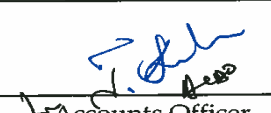





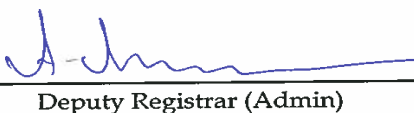

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)		
National Institute for Empowerment of Persons with Multiple Disabilities (NIEPMD)		
Schedules Forming Part of Income & Expenditure For The Period/Year Ended 31st March, 2024		
	(Amount in Rs.)	
	Current Year	Previous Year
SCHEDULE 20 - EXPENDITURE ON PROGRAM AND SERVICES - NIEPMD		
a) Human Resource Development	2,06,49,675	1,81,58,889
b) Programme Expenses	63,54,816	
c) Research and Development	90,000	90,950
d) Development of Services	9,34,76,549	5,88,81,361
e) Expenses of CRC-K a/c	-	
f) Documentation and Dissemination (Creation of Awareness)	6,42,883	7,41,658
g) Grant-in-Aid Routing A/c	-	3,15,000
h) Grant-in-Aid SCPwD	-	
i) Grant-in-Aid AGP Scheme (DAIL)	-	870
TOTAL	12,12,13,923	7,81,88,728
SCHEDULE 20 - EXPENDITURE ON PROGRAM AND SERVICES - CRC-K		
a) STTP Programme Expenses	-	4,70,494
TOTAL	-	4,70,494
SCHEDULE 20A - ESTABLISHMENT EXPENSES - NIEPMD		
a) Salaries and Wages	3,18,83,479	3,70,69,301
b) Allowances and Bonus	25,60,745	46,99,940
c) Contribution to Provident Fund (NPS)	21,76,641	-
d) Contribution to Other Fund	-	40,72,278
e) Staff Welfare Expenses	-	16,93,849
f) Expenses on Employees' Retirement and Terminal Benefits	2,79,44,054	-
g) Others (specify)	-	-
TOTAL	6,45,64,919	4,75,35,368
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FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)		
National Institute for Empowerment of Persons with Multiple Disabilities (NIEPMD)		
Schedules Forming Part of Income & Expenditure For The Period/Year Ended 31st March, 2024		
	(Amount in Rs.)	
	Current Year	Previous Year
SCHEDULE 20A - ESTABLISHMENT EXPENSES - CRC-K		
a) Salaries and Wages	1,71,96,644	1,85,63,861
b) Allowances and Bonus	-	-
c) Contribution to Provident Fund (NPS)	13,53,458	13,19,479
d) Contribution to Other Fund	-	-
e) Staff Welfare Expenses	-	-
f) Expenses on Employees' Retirement and Terminal Benefits	-	-
g) Others (specify)	-	-
TOTAL	1,85,50,102	1,98,83,340
SCHEDULE 20B - OTHER PROGRAM EXPENSES - NIEPMD	Current Year	Previous Year
a) North East States	-	2,64,25,145
b) ADIP Scheme		
ADIP - HQ	-	1,05,19,192
ADIP - RoC	-	94,67,154
ADIP - NER	-	20,19,812
c) SIPDA Scheme		
SIPDA - General	-	16,32,367
SIPDA - EI	-	12,39,000
d) RCI-NBER Programme Expenses (Admn. & Exam Expenses)	-	2,84,06,725
e) Internal Accruals / Routing Expenses	1,61,814	36,95,377
f) SC Programme Expenses	1,11,055	20,90,852
g) ST Programme Expenses	-	28,38,318
h) SAP Expenses	-	2,64,352
TOTAL	2,72,869	8,85,98,294
SCHEDULE 20B - OTHER PROGRAM EXPENSES - CRC-K	Current Year	Previous Year
a) North East States	-	-
b) ADIP Scheme		
ADIP - HQ	-	-
ADIP - RoC	-	-
ADIP - NER	-	-
c) SIPDA Scheme		
SIPDA - General	-	-
SIPDA - EI	-	-
d) RCI-NBER Programme Expenses (Admn. & Exam Expenses)	-	-
e) Internal Accruals Expenses	-	-
f) SC Programme Expenses	-	-
g) ST Programme Expenses	-	-
h) SAP Expenses	-	-
TOTAL	-	-
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FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)		
National Institute for Empowerment of Persons with Multiple Disabilities (NIEPMD)		
Schedules Forming Part of Income & Expenditure For The Period/Year Ended 31st March, 2024		
	(Amount in Rs.)	
SCHEDULE 21 - OTHER ADMINISTRATIVE EXPENSES ETC. - NIEPMD	Current Year	Previous Year
1. Expenditure on Support Services	1,27,39,118	2,99,74,900
2. Electricity and Power	90,38,505	74,37,599
3. Insurance	5,21,184	3,38,455
4. Repairs & Maintenance of buildings	28,36,549	33,05,012
5. Repairs and Maintenance of Office Equipments	14,74,945	3,19,506
6. Vehicles Hire Charges	15,21,463	23,30,201
7. Repairs & Maintenance of School Bus	29,48,925	25,89,901
8. Repairs & Maintenance of Tata Sumo / Bolero	70,521	1,71,776
9. Postage & Telephone charges	26,13,826	23,38,486
10. Printing and Stationery	13,13,608	18,52,032
11. Travelling and conveyance Expenses	32,37,439	22,18,003
12. Auditors Remuneration	-	4,41,855
13. Repairs & maintenance of Plants & Machinery	10,67,698	19,04,315
14. Advertisement and Publicity	12,27,440	3,50,745
15. Repairs & Maintenance of Computers	40,23,052	21,42,709
16. R & M of Genset	1,28,619	14,48,169
17. R & M of Guest House	1,62,455	27,035
18. R & M Hostels	-	20,400
19. R & M of Battery Car	37,675	25,960
20. Miscellaneous Expenditure	13,54,795	1,10,834
21. Building Rent	-	-
22. Legal & Professional Fees	3,12,900	1,09,805
23. Publication and periodicals	43,413	1,22,009
24. Housekeeping Expenses	10,101	5,30,204
25. R & M Electricals	4,10,440	1,67,037
26. R & M Furniture & Fixtures	1,00,677	7,465
27. Prior Period Expenditure	1,79,07,487	27,99,116
28. Bank charges	4,909	-
Internal Accrual	-	14,160
Routing A/c	-	6
TOTAL	6,51,07,742	6,30,97,694
SCHEDULE 22 - EXPENDITURE ON GRANTS, SUBSIDIES ETC. - NIEPMD	Current Year	Previous Year
a) Grants given to Institutions/Organisations	-	-
b) Subsidies given to Institutions/Organisations	-	-
TOTAL	-	-
SCHEDULE 23 - INTEREST - NIEPMD	Current Year	Previous Year
A) On Fixed Loans	-	-
b) On Other Loans (including Bank Charges)	-	-
c) Others (Specify)	10,968	-
General Interest paid to DEPwD	18,24,426	93,89,566
SIPDA Interest paid to DEPwD	-	52,169
ADIP Interest paid to DEPwD	-	12,82,485
TOTAL	18,35,394	1,07,24,220
<div>    </div> <div> Accounts Officer Deputy Registrar (Admin) Director NIEPMD, Chennai NIEPMD, Chennai NIEPMD, Chennai </div>		

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)		
National Institute for Empowerment of Persons with Multiple Disabilities (NIEPMD)		
Schedules Forming Part of Income & Expenditure For The Period/Year Ended 31st March, 2024		
	(Amount in Rs.)	
	Current Year	Previous Year
SCHEDULE 21 - OTHER ADMINISTRATIVE EXPENSES ETC. - CRC-K		
1. Expenditure on Support Services	-	-
2. Electricity and Water	16,40,367	12,24,853
3. HRD	5,43,576	3,37,588
4. Short time consumables	-	17,432
5. Media and publicity	-	850
6. Vehicle Hire Charges	1,17,853	3,26,183
7. Repairs and Maintenance of School Bus	-	-
8. Honorarium	3,26,639	5,85,675
9. Postage & Telephone \ Internet Charges	39,357	57,998
10. Printing & Stationery	28,070	94,720
11. Travelling & Conveyance Expenses	8,52,916	7,12,704
12. Watch & Ward Service charges	4,83,480	2,88,766
13. Repairs & maintenance Plant & Machinery	-	-
14. Advertisement and Publicity	36,935	-
15. Repairs & Maintenance	6,83,182	84,434
16. Payment Contract Staff	32,17,655	-
17. Miscellaneous Expenditure	35,481	4,413
18. R & M of Furniture	-	-
19. Special Initiatives	1,64,542	-
20. Contingency Expenditure	1,06,435	1,65,145
21. Publication and periodicals	19,483	5,023
22. House Keeping Charges	4,05,038	2,35,557
23. Building Rent	-	-
24. Swacch Bharat	46,240	-
25. Stationary	49,013	76,553
26. Programs Expenditure	6,87,606	
TOTAL	94,83,868	42,17,894
SCHEDULE 22 - EXPENDITURE ON GRANTS, SUBSIDIES ETC. - CRC-K	Current Year	Previous Year
a) Grants given to Institutions/Organisations	-	-
b) Subsidies given to Institutions/Organisations	-	-
TOTAL	-	-
Note: Name of the Entities, their Activities along with the amount of Grants/Subsidies are to be disclosed		
SCHEDULE 23 - INTEREST - CRC-K	Current Year	Previous Year
A) On Fixed Loans	-	-
b) On Other Loans (including Bank Charges)	-	-
c) Others (Specify)	-	-
TOTAL	-	-
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="text-align: center;">  Accounts Officer NIEPMD, Chennai </div> <div style="text-align: center;">  Deputy Registrar (Admin) NIEPMD, Chennai </div> <div style="text-align: center;">  Director NIEPMD, Chennai </div> </div>		




**NATIONAL INSTITUTE FOR EMPOWERMENT OF PERSONS WITH MULTIPLE DISABILITIES
(NIEPMD)**
(Dept. of Empowerment of Persons with Disabilities (Divyangjan),
Ministry of Social Justice & Empowerment, Govt. of India)
Chennai, Tamilnadu - 603 112


Schedule: 24 - Accounting Policies

Accounting policies of the Institute to be followed from the accounting the year of 2005-06 and onwards
in order to maintain proper books of account with respect to:

- a. All sums of money received and expended and matters in respect of which the Receipts and Expenditure took place;
 - b. All sums of Revenues / Income received / recoverable and expenditure paid/payable;
 - c. All sales & purchases of goods; and
 - d. All Assets & Liabilities; to give a true and fair view of the affairs of the Institute.
1. The books of Accounts of the Institute have been kept on accrual basis (except Pay & allowances of regular staff, Retirement benefits, Receipts of Tuition Fees, accounting of Government Grants and purchase of Medicines to Clients. These are accounted as cash basis) to ensure the accomplishment of its essential features namely (a) revenue is recognized as it is earned irrespective of whether cash is received or not; and (b) Expenses are matched against such revenues.
 2. Since the books of accounts have to be kept on accrual basis (except Pay & allowances of regular staff, Retirement benefits, Receipts of Tuition Fees, accounting of Government Grants and purchase of Medicines to Clients. These are accounted as cash basis) the cut-off date will be reckoned as 15th April.
 3. The Books of Accounts of the Institute have to be kept according to the Double Entry System of Book Keeping.
 4. For proper identification & maintenance, codification of accounting heads has to be carried out.


Accounts Officer
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Muttukadu, Kovalam (P.O)-603 112


Deputy Registrar (Admin)
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Muttukadu, Kovalam (P.O) - 603 112


Director
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Ministry of Social Justice & Empowerment
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Schedule: 24 - Accounting Policies

:- 2 :-

5. The Statement of Accounts of the Institute are to be prepared in the following format.

- i) Receipts and Payments Account for the Financial year 2023-24
- ii) Income and Expenditure Account for the Financial year 2023-24
- iii) Balance Sheet for the Financial year 2023-24

Explanation:

i) **Receipts and Payments Account**

- a) All the actual Receipts are accounted for
- b) All the actual Payments are accounted for

ii) **Income and Expenditure Account:**

In addition to account of each item of actual Receipts & Payments the accrued income and outstanding liabilities are to be added to each head of Account for proper presentation and to know the overall position of income and expenditure.

iii) **Balance Sheet as on 31st March:**


Liabilities


- 1) Capital
- 2) Reserves
- 3) Secured Loans
- 4) Unsecured Loans
- 5) Current Liabilities


Assets

- 1) Fixed Assets less Depreciation
- 2) Investments
- 3) Current Assets, Loans & Advances
- 4) Miscellaneous expenditure (to the extent not written off)
- 5) Income and Expenditure Account

Note: Schedules forming part of the Accounts wherever necessary are to be prepared and enclosed to the Accounts.


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Schedule: 24 - Accounting Policies

- 3 -


6. Depreciation:


The following guidelines are to be followed while providing the depreciation:

- i) To provide depreciation on Fixed Assets acquired on or after 1-4-2005 on yearly basis.
- ii) To adopt the system of written down value method.
- iii) For Assets acquired up to the month of September during the financial year full depreciation is worked out at the prescribed percentage. For assets acquired from the month of October to March depreciation is worked @ 50% of prescribed percentage.
- iv) The life of each asset and rates of depreciation under "Written Down Value Method" are indicated hereunder as per Income Tax Rules:

a) Land	: No depreciation
b) Buildings	: 20 years of life 5% depreciation
c) Tools & Plants and Equipment's	: 10 years 10% depreciation
d) Vehicles	: 6 years 15% depreciation
e) Furniture & Fixtures	: 10 years 10% depreciation
f) Office Equipments	: 10 years 10% depreciation
g) Computer & Peripherals	: 2.5 years 40% depreciation
h) Library Books	: 2.5 years 40% depreciation


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**(Dept. of Empowerment of Persons with Disabilities(Divyangjan),
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Schedule: 25 - Notes Forming Part of the Annual Accounts

1. The Annual Accounts were compiled in the format of Financial Statements for the Central Autonomous Bodies (Non-profit organizations and similar Institutions).
 - a) Balance Sheet as at 31st March 2024
 - b) Income and Expenditure Account for the financial year 2023-24.
 - c) Schedules 1-25 as per the format.
 - d) Receipts & payments account for the financial year 2023-24.
2. The Accounts have been prepared on accrual basis (except Pay & allowances of regular staff, Retirement benefits, Receipts of Tuition Fees, and purchase of Medicines to Clients, Telephone bills and AMC charges of Equipment's and remuneration to Contractual Staff. These are accounted as cash basis).
3. Depreciation is being provided on written down value method.
4. Capital Work in Progress has been taken as Fixed Assets as Buildings, depreciation allowed as per institute norms during the financial year 2023-24.
5. Accounting policies have been prepared and they are being followed.
6. The physical verification of the assets and stores for the year 2023-24 is completed.
7. The utilization certificates for the grants released by the Ministry have been furnished and there are no pending utilization certificates.
8. The figures have been classified wherever necessary.


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