



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/ 8 2\_

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

दूरभाष / Phone: 044 - 2431 6400

फैक्स / Fax: 044 - 2433 8924

तार / E-mail : dgacchennai@cag.gov.in



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



### 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 गणेसन,आईए एवं एएस., निदेशक/ प्रशासन एवं केंद्रीय व्यय S. GANESAN, IA&AS., Director/Administration & Central Expenditure



महानिदेशक लेखापरीक्षा (केंद्रीय) चेन्नै का कार्यालय "ऑडिट भवन", 361, अणा सालै, तेनामपेट चेनै – 600018

"ऑडिट भवन", 361, अण्णा सालै, तेनामपेट चेन्ने – 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 SW.

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.

- 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.
- 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.

Yours sincerely,

Shri. Nachiketa Rout

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

Phone: +91-44-2431 6488 Fax: +91-44-24338924 E-mail: ganesansub@cag.gov.in



# NATIONAL INSTITUTE FOR EMPOWERMENT OF PERSONS WITH MUTIPLE DISABILITIES (NIEPMD)

## (Dept.of Empowerment of Persons with Disabilities(Divyangjan),

# Ministry of Social Justice & Empowerment, Govt. of India)

## Chennai, Tamilnadu - 603 112

## Index for Form of Financial Statement as on 31st March 2024

Sl. No.	Particulars	Page No.
1	Consoldiated Balance Sheet as at 31st March 2024	1
2	Income & Expenditure Statement for the period ending 31st March 2024	2
3	Receipts & payments Accounts for the period ending 31st March 2024	3
4	Schedule - 1	4
5	Schedule - 2	5
6	Schedule - 3	6-7
7	Schedule - 4	8
8	Schedule - 5	9
9	Schedule - 6	10
10	Schedule - 7	11-12
11	Schedule - 8	13-14
12	Schedule - 9 & 10	15
13	Schedule - 11	16-18
14	Schedule - 12 & 13	19-20
15	Schedule - 14	20
16	Schedule - 15	21
17	Schedule - 16	22
18	Schedule - 17	23
19	Schedule -18 & 19	24
20	Schedule - 20, 20-A & 20-B	25-26
21	Schedule - 21, 22 & 23	27-28
22	Schedule - 24	29
23	Schedule - 25	30-32
24	GPF - B&S, I&E, R&P	33



## NATIONAL INSTITUTE FOR EMPOWERMENT OF PERSONS WITH MUTIPLE 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<sup>ST</sup> MARCH 2024

(Amount in Rs.)

		'	(Amount in Ks.)
CORPUS/CAPITAL FUND AND LIABILITIES	Schedule	Current Year	Previous Year
CORPUS / CAPITAL FUND - NIEPMD		1,20,55,03,711	76,28,76,214
CORPUS / CAPITAL FUND - CRC-K	1	24,10,88,187	20,15,88,082
RESERVES AND SURPLUS - NIEPMD		-	-
RESERVES AND SURPLUS - CRC-K	2	-	vir.
EARMARKED / ENDOWMENTS FUNDS - NIEPMD	_	7,39,34,765	98,50,592
EARMARKED / ENDOWMENTS FUNDS - CRC-K	3	62,380	7,86,506
SECURED LOANS AND BORROWINGS - NIEPMD		-	W_
SECURED LOANS AND BORROWINGS - CRC-K	4	-	-
UNSECURED LOANS AND BORROWINGS - NIEPMD	_	-	-
UNSECURED LOANS AND BORROWINGS - CRC-K	5	-	-
DEFERRED CREDIT LIABILITIES - NIEPMD		-	-
DEFERRED CREDIT LIABILITIES - CRC-K	6	-	-
CURRENT LIABILITIES AND PROVISIONS - NIEPMD		21,12,51,308	73,32,20,241
CURRENT LIABILITIES AND PROVISIONS - CRC-K	7	1,34,68,331	4,48,49,585
TOTAL		1,74,53,08,681	1,75,31,71,220
ASSETS			
FIXED ASSETS - NIEPMD		78,93,24,468	74,20,06,518
FIXED ASSETS - CRC-K	8	20,60,85,597	19,32,26,991
INVESTMENTS - FROM EARMARKED / ENDOWMENT FUNDS - NIEPMD	0	-	
INVESTMENTS - FROM EARMARKED / ENDOWMENT FUNDS - CRC- $\ensuremath{K}$	9	-	-
INVESTMENTS - OTHERS - NIEPMD	10	-	-
INVESTMENTS - OTHERS - CRC-K	10	-	-
CURRENT ASSETS, LOANS AND ADVANCES ETC NIEPMD	44	70,13,65,316	76,39,40,529
CURRENT ASSETS, LOANS AND ADVANCES ETC CRC-K	11	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)	j	-	-
TOTAL		1,74,53,08,681	1,75,31,71,220
SIGNIFICANT ACCOUNTING POLICIES	24		
NOTES ON ACCOUNTS	25	-	

Accounts Officer
NIEPMD, Chennai

Deputy Registrar (Admin)

Director

NIEPMD, Chennai



# NATIONAL INSTITUTE FOR EMPOWERMENT OF PERSONS WITH MUTIPLE 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

		( <i>F</i>	Amount in Rs.)
INCOME	Schedule	Current Year	Previous Yea
Income from Sales / Services - NIEPMD	12	14,62,237	34,06,00
Income from Sales / Services - CRC-K	12	-	-
Grants / Subsidies - NIEPMD		21,44,12,359	25,57,53,44
Grants / Subsidies - CRC-K	13	5,18,57,143	2,00,72,72
Fees / Subscriptions - NEIPMD		3,39,33,147	7,13,68,53
Fees / Subscriptions - CRC-K	14	72,64,985	39,66,06
Income from Investments (Income on Invest. From Earmarked / Endowment Funds transferred to Funds - NIEPMD		-	
Income from Investments (Income on Invest. From Earmarked / Endowment Funds transferred to Funds - CRC-K	15	-	-
Income from Royalty, Publication etc., - NIEPMD	16	-	
Income from Royalty, Publication etc., - CRC-K	10	-	-
Interest Earned - NIEPMD	45	1,88,77,769	1,60,22,21
Interest Earned - CRC-K.	17	6,69,153	5,26,23
Other Income - NIEPMD		-	24,11,35
Other Income - CRC-K	18	16,028	6,70
Increase / (decrease) in stock of finished goods and works-in-progress - NIEPMD	40	-	
Increase / (decrease) in stock of finished goods and works-in-progress - $\ensuremath{CRC-K}$ K	19	-	
TOTAL (A)		32,84,92,820	37,35,33,27
EXPENDITURE			
Expenditure on Program & Services - NIEPMD		12,12,13,923	7,81,88,72
Expenditure on Program & Services - CRC-K	20	-	4,70,49
Establishment Expenses - NIEPMD		6,45,64,919	4,75,35,36
Establishment Expenses - CRC-K	20A	1,85,50,102	1,98,83,34
Other Program Expenditure - NIEPMD		2,72,869	8,85,98,29
Other Program Expenditure - CRC-K	20B	_,,_,,	-
		6,51,07,742	6,30,97,69
Other Adminstrative Expenses etc., - NIEPMD	21	94,83,868	42,17,89
Other Adminstrative Expenses etc., - CRC-K		94,00,000	42,17,07
Expenditure on Grants, Subsidies etc., - NIEPMD	22		
Expenditure on Grants, Subsidies etc., - CRC-K		40.07.004	1.07.04.00
Interest - NIEPMD	23	18,35,394	1,07,24,22
Interest - CRC-K		-	-
Depreciation (Net Total at the year-end - corresponding to Schedule 8) - NIEPMD		6,09,37,695	2,81,61,96
Depreciation (Net Total at the year-end - corresponding to Schedule 8) - CRC- ${\rm K}$		13,97,667	6,19,68
TOTAL (B)		34,33,64,179	34,14,97,68
Balance being excess of Income over Expenditure (A-B) - NIEPMD		(4,52,47,030)	6,08,17,24
Balance being excess of Income over Expenditure (A-B) - CRC-K		3,03,75,672	(6,19,68
Transfer to Special Reserve (Specify Eash)		-	
Transfer to / from General Reserve			
BALANCE BEING SURPLUS / (DEFICIT) CARRIED TO CORPUS / CAPIT			
BALANCE BEING SURPLUS / (DEFICIT) CARRIED TO CORPUS / CAPIT		CRC-K	
SIGNIFICANT ACCOUNTING POLICIES	24		

Accounts Officer
NEPMD, Chennai

Deputy Registrar (Admin)
NIEPMD, Chennai

Director NIEPMD, Chennai



Content of the Content of the Location of Tensor with the Location of Engineer Content of Engineer Conte	Caperior of Parameter (Parameter)   Caperior of Parameter (Parameter)   Caperior of India)     RECEIFTS   Cannotidated Receipt & Payments Statement For The Period/Year Ended 31st March, 2024     Cannotidated Receipt & Payments Statement For The Period/Year Ended 31st March, 2024	NATIONAL INSTITUE FOR EMPOWERMENT OF PERSONS WITH MULTIFIE DISBILITIES (NIEPMD)	
RECRIPTS   Current Year   Pervious year   Pervious year   Pervious year   Pervious   P	RECEITS   Current Year   Previous year   Pre	India)	
RECUITS   Current Voa   Periotan year   PAVMENTS   PA	RECEIPTS   Current Year   Pearlous year   PAYMENTS		
RECEIPTS   Secretary Sec	PayMENTS   Payment   Pay		(Amount-Rs.)
75 (2.7.2.7.7.7.7. 28.81.6.85.7. 2.7.2.7.7. 2.7.2.2.2.2.2.2.2.2.2.2.2	29,72,9,775   26,81,68,879   L Expenses	Current year	Previous year
10,000   20,50,50,100   20,50,50,500   20,50,500   20,50,500   20,50,500   20,50,500   20,50,500   20,50,500   20,50,500   20,50,500   20,50,500   20,50,500   20,50,500   2	10,000   29,72,69,775   25,81,68,579   25,81,68,579   25,81,68,579   25,81,68,579   21,87,18,670   31,29,22,900   II. Payments made against funds for various projects   31,87,18,670   31,29,22,900   II. Payments made against funds for various projects   31,87,18,670   31,29,22,900   II. Payments made against funds for various projects   21,87,18,670   31,29,22,900   II. Payments made against funds for various projects   21,87,18,670   21,29,23,900   II. Payments and deposits made   25,97,419   27,15,27,419   27,15,37,410	27,36,33,421	L
10,000   1	10,000   1	3,85,42,148	
29/27/29/77   25.516.88/79   21.20.2490   II. Payments nade against funds for various projects   21.87/18/70   21.20.2490   II. Payments nade against funds for various projects   21.87/18/70   21.20.2490   II. Payments nade against funds for various projects   21.87/18/70   21.20.2490   II. Payments nade against funds for various projects   22.41/18/70   22.20.2490	10,000   29,72,69,775   25,81,68,879   21,29,32,900   II. Payments made against funds for various projects   31,87,18,670   31,29,32,900   II. Payments made against funds for various projects   31,87,18,670   31,29,32,900   II. Payments made against funds for various projects   11,29,32,900   II. Payments and deposits made   12,29,32,900   II. Payments and deposits made   10,29,24,190   II. Payments and deposits made   10,29,24,190   II. Payments and deposits made   III. Payments and deposits and deposi	23,50,91,273	
29,7269.77 25.8148.879  31,871.86.70 31,292.290 IL Payments and deposits made against funds for various projects  21,871.86.70 31,292.290 IL Payments and deposits made  m  10 Out of Emmisted J Endowment funds  10 Out of Cover Turdet (Investments - Chers)  22,74.19 781,333 II V. Pergenditure on Turdet (Investments - Chers)  22,74.19 781,333 II V. Pergenditure on Capital work - in - Progress  22,74.19 781,333 II V. Pergenditure on Capital work - in - Progress  22,74.1,398 25 25,808 IV. Permade on Capital work - in - Progress  22,74.1,398 25 25,808 IV. Permade of Mades  23,55.86 27,809 17 in the Coverment of Inda  25,55.87 21,55.75 21,55.75 20 17 in the Coverment of Inda  25,55.87 21,55.75 21,55.75 21,55.75 20 17 in the Coverment of Inda  25,55.88 2,55.89 17 in the Coverment of Inda  25,55.89 20,577 10,185.05,88 10, 10, 10, 10, 10, 10, 10, 10, 10, 10,	29,72,69,775   31,29,22,900   I. Payments made against funds for various projects   31,87,18,670   31,29,22,900   II. Payments and deposits made   31,87,18,670   31,29,22,900   II. Investments and deposits made   31,87,18,670   31,29,22,900   II. Investments and deposits made   31,87,18,670   31,29,22,900   II. Investments and deposits made   30,000 to Genmarked   Entranked   Entranked		
20,72,63775   25,81,68,879   25,81,68   25,	29,72,69,775 25,51,68,579  31,87,18,670 31,29,32,900 II. Payments made against funds for various projects and common separately)		
31,87,18,670   31,29,32,900   It Payment's made against funds for various projects   31,87,18,670   31,29,32,900   It Payment's made against funds for various projects   31,87,18,670   31,29,32,900   It Payment's made against funds   30,000 of Emmarked / Endowment funds   30,000 of Emmark	31,87,18,670   31,29,32,900   II. Payments made against funds for various projects		
10.29 6.27   10.29 6.27   10.29 6.25   10.	21,57,25,000   11,29,22,000   11,29,22,000   11,29,22,000   11,29,22,000   11,29,22,000   11,29,22,000   11,29,22,000   11,29,22,000   11,29,22,000   11,29,22,000   11,29,22,200   11,2		
9. To be shown separately)  10. Due of Earmarkeed / Endowment tunds  11. Interventments and deposits made  11. Due of Darm Funds (Investments - Others)  12. Due of Earmarkeed / Endowment tunds  13. Due of Corn Funds (Investments - Others)  14. Due of Corn Funds (Investments - Others)  15. Due of Corn Funds (Investments - Others)  16. Due of Earmarkeed / Endowment tunds  16. Due of Corn Funds (Investments - Others)  17. Sa. Sa. Sa. Sa. Sa. Sa. Sa. Sa. Sa. Sa	31,87,18,670   31,29,22,900		
Part To be shown separately)  10. Linvestments and deposits made  10. Out of Own Funds (Investments and deposits made  10. Out of Own Funds (Investments Others)  10. Out of Own Funds (Investments O	11. Investments and deposits made   1.   11. Investments and deposits made   1.   11. Investments and deposits made   1.   11. Investment funds   1.   1.   1.   1.   1.   1.   1.   1		
Part To be shown separately)  1	11. Investments and deposits made   0 Out of Earmarked / Endowment funds   0 Out of Earmarked / Endowment funds   0 Out of Earmarked / Endowment funds   0 Out of Own Funds (Investments - Others)   0 Out of Own Funds	•	
11   Investments and deposits made	11. Investments and deposits made   10. Investments and deposits made   10. In Investment for Indextments   10. In Investment for Indextment   10. In Intextment for Indextment for Inde		
11.   Investments and deposite made	11. Investments and deposits made	1	
10 tot of Own Fund's and deposits and depo	111. Investments and exposits maked   112.00. troin of Cover Funds (Investments and Exposits maked   113.00. troin of Cover Funds (Investments of Captal work - in - Progress 62.97,419   78,15.331   IV. Expenditure on Fixed Assets & Captal work - in - Progress 62.97,419   78,15.331   IV. Expenditure on Captal work - in - Progress   12,22.85,162   7,15.57.820   IV. Refund of surplus monecy/Loans   1,22.57   2,0901   IV. Refund of surplus monecy/Loans   1,22.57   2,0902   IV. Refund of surplus monecy/Loans   1,22.57   1,018.50,398   IV. Finance Charges (Interest)   1,22.54   1,32.22.183   IV. Chemp providers of funds   1,22.54   1,32.22.183   IV. Chemp providers of funds   IV. Refund of Fee etc.   1,22.54   1,32.22.183   IV. Chemp Ralances   IV. Refund of Fee etc.   IV. Refund of Exp. Charges (Interest)   IV. Refund of Exp. Cha	9	
10 Out of Down Fundal (Investments - Others)   10 Out of Down Fundal (Investments of Index of Sept. 10 Out of Down Fundal (Index of Sept. 10 Out of Down Fundal (Index of Sept. 10 Out of Part of Sept. 10 Out of Sep	a) Out or Barmarked / Indowment funds		,
Dott of Own Funds (Investment)   Page 287,419   78,15331   IV Expenditure on Ereed Assets & Capital work - in - Progress   242,41,298   25, 24, 24, 24, 24, 24, 24, 24, 24, 24, 24	Dout of Own Funds ( Investment)	•	
Comparison	Partial Content   Partial Content   Partial Content   Partial Content   Partial Part		
tec,    10,000,000	10,29,50,377   10,18,50,397   10,18,18,187   10,11,12,00,058   1		
10,000,000   10,	Packer   P		
Sect.   Sect	Specify   Spec	2,42,41,230	
Specify   S.85,94.355   7.54,50,901   V. Refund of surplus money/Loans   3.60,206     S.32,555   2.05,558   7.54,50,901   V. Refund of surplus money/Loans   3.60,206     S.35,555   2.05,558   7.00   V. Refund of surplus money/Loans   3.60,204     S.49,48,365   3.60,553   3.60,553   3.60,553   3.60,553     S.49,48,365   3.60,558   10.13,50,398   VI Finance Charges (Interest)	Specify   Sept. 24,50,901   V. Refund of surplus money/Loans     5,32,85,162   7,15,57,820   a) To the Covernment of India     2,32,85,162   2,09,90   b) To the State Government of India     3,49,48,365   2,06,588   c) To Other providers of funds     3,49,48,365   3,6,55,33   circle for the covernment of India     10,29,50,377   10,18,50,398   VI Finance Charges (Interest)     10,29,50,377   10,18,50,398   VI Finance Charges (Interest)     10,29,50,377   10,18,50,398   VI Finance Charges (Interest)     10,29,50,377   10,18,50,398   VIII. Other payments (Specify)     10,29,50,377   10,18,50,398   A Current Liabilities     10,74,96,597   2,04,63,997   a) Cash in Hand     10,74,96,597   2,04,63,997   a) Cash in Hand     10,11,2,00,088   91,99,34,338   ii) Savings Accounts     10,11,2,00,088   91,99,34,338   Total     10,11,2,00,088   91,99,34,338   Total     10,11,2,00,088   10,10,10,10,10,10,10,10,10,10,10,10,10,1		
Application Fee   3,49,48,362   7,155,720   10 the Gaverment of India   3,60,826   10,295,616   10,295,616   10,295,616   10,295,616   10,295,616   10,295,616   10,295,616   10,295,616   10,295,616   10,295,616   10,295,617   10,185,61,398   10,100 ther provides of funds   6,47,214   6,47,214   10,185,61,398   10,100 ther provides of funds   6,47,214   10,100,100 there   10,295,61,77   10,185,61,398   11,100 there payments (Specify)   10,295,61,37   10,185,61,398   11,200,41,205   11,200	10,29,50,377   10,18,50,398   10 the Gave muert of India   1,01,12,00,088   1,39,34,343   1,39,34,343   1,39,34,343   1,39,34,343   1,39,34,343   1,39,34,343   1,39,34,343   1,39,34,343   1,39,34,343   1,39,34,343   1,39,34,343   1,39,34,343   1,39,34,343   1,39,34,343   1,39,34,343   1,39,34,343   1,39,34,343   1,31,34,34,343   1,31,34,34,343   1,31,34,34,343   1,31,34,34,343   1,34,34,34,343   1,34,34,34,343   1,34,34,34,343   1,34,34,343   1,34,34,34,344   1,34,34,34,344   1,34,34	10.08.040	
Application Fee   3,49,48,365   2,06,558   10 Other provides of funds   2,00,000   10,000   10,00,00	10,295,037   10,100   10 the Cate Government   10,295,037   10,100   10 the Cate Government   10,295,037   10,100   10,000   10	200000 C	
23,55.55   2,05,558   0.10 Other providers of funds   6,47,214     3,49,48,363   36,65.533   10,29,50,377   10,18,50,398   VI Finance Charges (Interest)   10,29,50,377   10,18,50,398   VI Colter payments (Specify)   10,73,59,431   16,37,15,329   VII. Other payments (Specify)   19,73,94,20,200   14,32,32,18   3   Ourrent Labilities, B&D, Loans, Advances. Refund of Fee etc., 36,20,40,205   18,111     1,22,614   19,750   VIII. Closing Balances   10,74,96,597   2,04,63,997   3   Cash in Hand   10,74,96,597   2,04,63,997   3   Cash in Hand   10,74,96,597   2,04,63,997   3   Cash in Hand   1,01,2,00,058   91,99,34,338   1,01,41,41,41,41,41,41,41,41,41,41,41,41,41	25,275   20,6558   c) To Other providers of funds     3,35,585   2,06,558   c) To Other providers of funds     3,49,48,363   36,65,533   To Other providers of funds     10,29,50,377   10,18,50,398   VI Finance Charges (Interest)     10,29,50,377   10,18,50,398   VI Finance Charges (Interest)     10,73,59,431   16,37,15,929   VII. Other payments (Specify)     10,73,59,40,220   14,32,32,183   Other payments (Specify)     10,73,96,597   2,04,63,997   D) Bank Balances     10,74,96,597   2,04,63,997   D) Bank Balances     10,74,96,597   2,04,63,997   D) Bank Balances     10,74,96,597   D) Bank Balances     10,74,06,397   D) Bank Balances     10,74,06,397   D) Bank Balances     10,74,63,997   D) Bank Bank Balances     10,74,63,997   D) Bank Bank Bank Bank Balances     10,74,63,997   D) Bank Bank Bank Bank Bank Bank Bank Bank	3,60,826	
3,35,365   2,06,553   10,29,5037   10,18,50,396   VI Finance Charges (Interest)   10,29,50,377   10,18,50,396   VI Finance Charges (Interest)   10,29,50,377   10,18,50,396   VII.Other payments (Specify)   19,73,59,431   16,37,15,929   VII.Other payments (Specify)   19,73,59,431   16,37,15,929   VII.Other payments (Specify)   14,32,32,183   3,20,40,205   18,111   1,073,96,5397   2,04,63,997   3,00,005   1,00,005	3,35,585   2,06,588 c) To Other providers of funds   3,49,48,363   36,65,533   36,65,533   10,29,50,377   10,18,50,398   VI Finance Charges (Interest)   10,29,50,377   10,18,50,398   VII.Other payments (Specify)   8,97,40,220   14,32,32,183 a) Current Liabilities, B&D, Loans, Advances. Refund of Fee etc., 1,22,614   19,750   VIII. Closing Balances   10,74,96,597   2,04,63,997 a) Cash in Hand   b) Bank Balances   b) Bank Balances   c) In current accounts   ii) In deposit accounts   iii) In deposit accounts   iii) Savings Accounts   Total   Tot	3	
10,29,50,377   10,18,50,398   VI Finance Charges (Interest)   10,29,50,377   10,18,50,398   VI Finance Charges (Interest)   10,29,50,377   10,18,50,398   VI Finance Charges (Interest)   10,29,50,377   10,18,50,398   VI Chrent Liabilities, B&D, Loans, Advances. Refund of Fee etc., 36,20,40,205   18,111     1,22,614   1,9750   VIII. Closing Balances   10,74,96,597   30,284 in Hand   1,074,96,597   30,284 in Han	10.29,50,377   10.18,50,398   VI Finance Charges (Interest)   10.29,50,377   10.18,50,398   VI Finance Charges (Interest)   10.29,50,377   10.18,50,398   VI Chrer payments (Specify)   19,73,59,431   16,37,15,929   VII. Other payments (Specify)   1,22,614   19,750   VIII. Closing Balances   10,74,96,597   2,04,63,99   3) Current Liabilities, B&D, Loans, Advances. Refund of Fee etc.,   1,22,614   19,750   VIII. Closing Balances   10,74,96,597   2,04,63,99   3) Cark in Hand     1,01,72,00,058   91,99,34,338   ii) Savings Accounts   Total   1,01,12,00,058   91,99,34,338   ii) Savings Accounts   Total   1,01,12,00,058   1,00,130   1,00,130   In Chres   In	6,47,214	-
## Second	etails)  10,29,50,377  10,18,50,398  VI Finance Charges (Interest)  10,29,50,377  10,18,50,398  VII. Clother payments (Specify)  19,73,59,431  19,73,59,431  10,74,96,597  10,74,96,597  10,74,96,597  10,74,96,397  10,74,96,397  10,74,96,397  10,74,96,397  10,74,96,397  10,74,96,397  10,74,96,397  10,74,96,397  10,74,96,397  10,74,96,398  11,74,96,398  11,74,96,398  11,74,96,398  11,74,96,398  11,74,96,398  11,74,96,398  11,74,96,398  11,74,96,398  11,74,96,398  11,74,96,398  11,74,96,398		
etails) etails	etails)  10.29,50,377  10.18,50,386  VI Finance Charges (Interest)  10.29,50,377  10.18,50,386  VII.Other payments (Specify)  19,73,59,431  16,37,15,929  VII.Other payments (Specify)  8,97,40,220  1,22,614		
etails) 10.29,50,377 10,18,50,398	tetails)  19.73.59.431 16.37.15.929 VII.Other payments (Specify)  19.73.59.431 16.37.15.929 VII.Other payments (Specify)  8.97.40.220 14.32.32.183 a) Current Liabilities, B&D, Loans, Advances. Refund of Fee etc., 10.74.96.597 2.04.63.997 a) Cash in Hand  10.74.96.597 2.04.63.99 a) Cash in Hand  10.74.56.597 2.04.63.99 a) Cash in Hand  10.74.26.997 2.04.63.99 a) Cash in Hand  10.74.26.997 2.04.63.99 a) Cash in Hand  10.74.96.597 2.04.63.997 a) Cash in Hand	1	
etails) 1973-594-31 16.27/15.929 VII.Other payments (Specify) 65-00.40,205 18,111  8.97,40,220 14,32,32,183 a) Current Liabilities, B&D, Loans, Advances. Refund of Fee etc., 36,20,40,205 18,111  1.22,614 19,750 VIII. Closing Balances 10,74,96,597 2,04,63,997 a) Cash in Hand b) Bank Balances  10,74,96,597 2,04,63,997 a) Cash in Gurrent accounts  10,74,96,597 2,04,63,997 a) Cash in Hand b) Bank Balances  10,74,96,597 2,04,63,997 a) Cash in Hand b) Bank Balances  10,74,96,597 2,04,63,997 a) Cash in Hand b) Bank Balances  10,74,96,597 2,04,63,997 a) Cash in Hand b) Bank Balances  10,74,96,597 2,04,63,997 a) Cash in Hand b) Bank Balances  10,74,96,597 2,04,63,997 a) Cash in Hand b) Bank Balances  10,74,96,597 2,04,63,997 a) Cash in Hand b) Bank Balances  10,74,96,597 2,04,63,997 a) Cash in Hand b) Bank Balances  10,74,96,597 2,04,63,997 a) Cash in Hand b) Bank Balances  10,74,96,597 2,04,63,997 a) Cash in Hand b) Bank Balances  10,74,96,597 2,04,63,997 a) Cash in Hand b) Bank Balances  10,74,96,597 2,04,63,997 a) Cash in Hand b) Bank Balances  10,74,96,597 2,04,63,997 a) Cash in Hand b) Bank Balances  10,74,96,597 2,04,63,997 a) Cash in Hand b) Bank Balances  10,74,96,597 2,04,63,997 a) Cash in Hand b) Bank Balances  10,74,96,597 2,04,63,997 a) Cash in Hand b) Bank Balances  10,74,60,988 a) Cash in Hand b) Bank Balances  10,74,96,597 2,04,63,997 a) Cash in Hand b) Bank Balances  10,74,60,988 a) Cash in Hand b) Bank B	19,73,59,431   16,37,15,922   VII.Other payments (Specify)   8,97,40,220   14,32,22,183 a) Current Liabilities, B&D. Loans, Advances. Refund of Fee etc.,   1,22,614   19,750   VIII. Closing Balances   10,74,96,597   2,04,63,97 a) Cash in Hand		
1973-59431   16,773-5943   16,773-5929   17,73-594   16,773-5943   16,	1973.59,431   16.3715,929 VII.Other payments (Specity)     8,97,40,220   14,32,22,183 a) Current Liabilities, B&D. Loans, Advances. Refund of Fee etc.,   10,74,96,597   2,04,63,997 a) Cash in Hand		1
1,2,2,14   19,750   14,32,3,183   a) Current Liabilities, B&D. Loans, Advances. Refund of Fee etc., 36,20,40,205   18,11     1,74,96,597   2,04,63,997   a) Cash in Hand   1,01,12,00,658   2,13,51,143     1,01,12,00,658   91,99,34,338   1,99,34,338   1,99,34,338   1,01,12,00,058   1,01,12,00,058     1,01,12,00,058   1,01,12,00,058   1,01,12,00,058   1,01,12,00,058     1,01,12,00,058   1,01,12,00,058   1,01,12,00,058   1,01,12,00,058     1,01,12,00,058   1,01,12,00,058   1,01,12,00,058   1,01,12,00,058     1,01,12,00,058   1,01,12,00,058   1,01,12,00,058   1,01,12,00,058     1,01,12,00,058   1,01,12,00,058   1,01,12,00,058   1,01,12,00,058     1,01,12,00,058   1,01,12,00,058   1,01,12,00,058   1,01,12,00,058     1,01,12,00,058   1,01,12,00,058   1,01,12,00,058   1,01,12,00,058     1,01,12,00,058   1,01,12,00,058   1,01,12,00,058   1,01,12,00,058     1,01,12,00,058   1,01,12,00,058   1,01,12,00,058   1,01,12,00,058     1,01,12,00,058   1,01,12,00,058   1,01,12,00,058   1,01,12,00,058     1,01,12,00,058   1,01,12,00,058   1,01,12,00,058   1,01,12,00,058     1,01,12,00,058   1,01,12,00,058   1,01,12,00,058   1,01,12,00,058     1,01,12,00,058   1,01,12,00,058   1,01,12,00,058   1,01,12,00,058     1,01,12,00,058   1,01,12,00,058   1,01,12,00,058   1,01,12,00,058     1,01,12,00,058   1,01,12,00,058   1,01,12,00,058   1,01,12,00,058     1,01,12,00,058   1,01,12,00,058   1,01,12,00,058   1,01,12,00,058     1,01,12,00,058   1,01,12,00,058   1,01,12,00,058   1,01,12,00,058   1,01,12,00,058     1,01,12,00,058   1,01,12,00,058   1,01,12,00,058   1,01,12,00,058   1,01,12,00,058     1,01,12,00,058   1,01,12,00,058   1,01,12,00,058   1,01,12,00,058   1,01,12,00,058     1,01,12,00,058   1,01,1	107.4.00.202		1
1,22,614   19,750 VIII. Closing Balances   35,02,77,094   56,590   10,74,56,597   2,04,63,997   3) Cash in Hand	1,22,614   19,750 VIII. Closing Balances   10,74,96,597   2,04,63,997   3,04,63,997   3,04,63,997   1,04,81 bland   1,01,12,00,058   91,99,34,338   1,99,34,388   1,99,3		
10,74,96,597   2,04,63,997   a) Cash in Hand   1,74,96,597   2,04,63,997   a) Eash Balances   b) Bank Balances   c   b) Bank Balances   c   c   ii) In deposit accounts   c   iii) Savings Accounts   c   iii) Savings Accounts   c   c   iii) Savings Accounts   c   c   c   c   c   c   c   c   c	10,74,96,597   2,04,63,997 a) Cash in Hand   10,74,96,597   2,04,63,997 a) Cash in Hand   10,74,96,597   2,04,63,997 a) Bank Balances   1) In current accounts   1) In deposit accounts   1) In deposit accounts   1) In deposit accounts   1,01,12,00,058   91,99,34,338   11) Savings Accounts   Total	35,02,77,094	_
b) Bank Balances   c)   b) Bank Balances   c)   b) Bank Balances   c)   b) Bank Balances   c)   b)   c)   c)   c)   c)   c)   c)	b) Bank Balances   c) In current accounts   ii) In deposit accounts   iii) In deposit accounts   iii) Savings Accounts   iii) Savings Accounts   iii) Savings Accounts   Total	1	
1) In current accounts   2,13,51,43	i) In current accounts ii) Savings Accounts iii) Savings Accounts iii) Savings Accounts	1	
ii) In deposit accounts	ii) In deposit accounts iii) Savings Accounts Total	2,13,51,143	
1,01,12,00,058   91,99,34,338   Total   1,01,12,00,058   1,09,34,338   1,01,12,00,058   1	1,01,12,00,058 91,99,34,338 III) Savangs Accounts Total	-	
1,01,12,00,058   91,99,34,338   Total   1,01,12,00,058	1,01,12,00,058 91,99,34,338 Total	32,89,25,950	
r Deputy Registrar (Admin) Director NIEPMD, Chennai		1,01,12,00,058	
Peputy Registrar (Admin)  NIEPMD, Chennai		_ `	
NIEPMD, Chennai	ficer Deputy Registrar (Admin)	Director	
The second desired to the second seco	MEPAD Chennai	NIEPMD, Chennai	
	Trial Prof. Civilina	17 17 CICHENE	





FORM OF FINANCIAL STATEMENTS (NON-PROFIT O	RGANISATIONS)			
National Institute for Empowerment of Persons with Multiple	Disabilities (NIEP	MD)		
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		
( 2) 05				
Accounts Officer Deputy Registrar (Admin)		Director		
NIEPMD, Chennai NIEPMD, Chennai	NI	PMD, Chennai		





FORM OF FINANCIAL STATEMENTS (NON-PROFIT O		
National Institute for Empowerment of Persons with Multiple	Disabilities (NIEPN	MD)
Schedules Forming Part of Balance Sheet For The Period/Year		Amount in Rs.)
		Previous Year
SCHEDULE 2 - RESERVES AND SURPLUS - NIEPMD	Current Year	rievious rear
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:		2:
As per last Account	-	
Addition during the year	-	
Less: Deductions during the year		
TOTAL		-
IVIAL		<del></del>
Accounts Officer Deputy Registrar (Admin)		Director
NAME CONTRACTOR OF THE PROPERTY OF THE PROPERT	N	IEPMD, 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.)

A COMPANY DO THE PROPERTY OF THE PUBLIC DESCRIPTION OF THE PUBLIC DESC	То	tals
SCHEDULE 3 - EARMARKED/ENDOWMENT FUNDS - NIEPMD	Current Year	Previous Year
a) Opening balance of the funds		
a) Opening balance of the funds (SC-Capital)		
a) Opening balance of the funds (SC-General)		53,34,863
a) Opening balance of the funds (ST-Capital)	1,87,79,810	
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	2,70,07,49
i. Donations/grants	_	
i. Donations/grants (SC-Capital)		
i, Donations/grants (SC-General)		
i. Donations/grants (ST-Capital)	4,98,11,228	2,57,00,00
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	13,07,49
TOTAL (a+b)	13,18,35,592	3,23,42,35
c) Utilisation/Expenditure towards objectives of funds		
i. Capital Expenditure	-	
- Fixed Assets	-	2,41,84
- Others		
Total	-	2,41,84
ii. Revenue Expenditure	_	
- Salaries, Wages and allowances etc.	-	
- Rent		
- Other Administrative Expenses		
- Other Administrative Expenses (SC-General)		
- Other Administrative Expenses (ST-Capital)	5,79,00,828	2,22,49,92
- Other Administrative Expenses (ST-General)		
- Other Administrative Expenses (NER)		
- Other Administrative Expenses (SAP)		JE1
Total	5,79,00,828	2,22,49,92
TOTAL (c)	5,79,00,828	2,24,91,76
NET BALANCE AS AT THE YEAR-END (a + b - c)	7,39,34,765	98,50,59

1) Disclosures shall be made under relevant heads based onconditions 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)

6

irector

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 3 - EARMARKED/ENDOWMENT FUNDS - CRC-K	То	Totals		
ADIP/SKILL DEVELOPMENT SCHEMe/EIC/SCPWD Project	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, <b>7</b> 56	-		
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	-	1,42,33		
- Advances	-	3,48		
Total	-	1,45,81		
ii. Revenue Expenditure				
- Amount transferred to subsidiary accounts	-			
Expenditure ADIP Scheme	15,62,459	44,04,44		
-Salaries, Wages and allowances etc	<u>-</u>	21,89,35		
Refund of Loans (EIC Previous Year)	23,40,923			
EIC Expenditure (Including Loan Refund current Year)	30,76,352			
-Other Administrative expenses	-	2,04,60		
Expenditure SCPWD Project	4,17,058			
Refund of Interest	1,28,085			
Total	75,24,877	67,98,39		
TOTAL(c)	75,24,877	69,44,20		
NET BALANCE AS AT THE YEAR-END (a + b - c)	62,380	7,86,50		

### Notes

1) Disclosures shall be made under relevant heads based onconditions 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

Deputy Registrar (Admin)

Director

NIEPMD, Chennai

NIEPMD, Chennai





FORM OF FINANCIAL STATEMENTS (NON-PR	OFIT ORGANISATIONS)	
National Institute for Empowerment of Persons with I	Multiple Disabilities (NIEPMD	<u> </u>
Schedules Forming Part of Balance Sheet For The Perio	d/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	-	<u>-</u>
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	V	
6. Debentures and Bonds		-
7. Others (Specify )		-
TOTAL	-	
Note: Amounts due within one year		
SCHEDULE 4 - SECURED LOANS AND BORROWINGS - CRC-K	1	
SCHEDULE 4 - SECURED LOANS AND BORROWINGS - CRC-R	Current Year	Previous Year
1. Central Government	Current Year	Previous Year
1. Central Government		
Central Government     State Government (Specify)		-
Central Government     State Government (Specify)     Financial Institutions		-
1. Central Government 2. State Government (Specify) 3. Financial Institutions a) Term Loans	-	-
Central Government     State Government (Specify)     Financial Institutions	- - -	-
1. Central Government 2. State Government (Specify) 3. Financial Institutions a) Term Loans b) Interest accrued and due 4. Banks:		-
1. Central Government 2. State Government (Specify) 3. Financial Institutions a) Term Loans b) Interest accrued and due 4. Banks: a) Term Loans	-	-
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	-	-
1. Central Government 2. State Government (Specify) 3. Financial Institutions a) Term Loans b) Interest accrued and due 4. Banks: a) Term Loans	-	-
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	-	- - - -
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	-	- - - - -
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	-	- - - - - -
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)	-	- - - - - -
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		- - - - - - - -
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)		- - - - - - - -
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		- - - - - - - -
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 Note: Amounts due within one 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		- - - - - - - -





FORM OF FINANCIAL STAT	EMENTS (NON-PROFIT ORGAN	IISATIONS)	
National Institute for Empowermen	t of Persons with Multiple Dis	abilities (NIEPMI	D)
Schedules Forming Part of Balance	Sheet For The Period/Year Ended	31st March, 2024	
			(Amount in Rs.)
SCHEDULE 5 - UNSECURED LOANS AND BORRO	DWINGS - NIEPMD	Current Year	Previous Year
1. Central Government		_	
2. State Government (Specify)			
3. Financial Institutions		<u> </u>	
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			
Note: Amounts due within one year			
SCHEDULE 5 - UNSECURED LOANS AND BORRO			
1. Central Government			
2. State Government (Specify)			
3. Financial Institutions			
4. Banks:			<del></del>
a) Term Loans		<u>-</u>	<del></del>
b) Other Loans (specify)		<u>-</u>	-
5. Other Institutions and Agencies		<del></del>	
6. Debentures and Bonds			
7. Fixed Deposits			
8. Others (Specify)			-
TOTAL			
Note: Amounts due within one year			
1 droe	1 In	- A	62
Accounts Officer I	Deputy Registrar (Admin)		Director
NIEPMD, Chennai	NIEPMD, Chennai	NIEP	MD, Chennai





FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGA	NISATIONS)	
National Institute for Empowerment of Persons with Multiple Di	sabilities (NIEPMI	D)
Schedules Forming Part of Balance Sheet For The Period/Year Ende	d 31st March, 2024	(1 (1 7)
		(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> </u>
Note: 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	-	
Note: Amounts due within one year		
Accounts Officer Deputy Registrar (Admin)	- 8	Director
NIEPMD, Chennai NIEPMD, Chennai	NIEP	MD, Chennai





FORM OF FINANCIAL STATEMENTS (NON National Institute for Empowerment of Persons w		
Schedules Forming Part of Balance Sheet For The		
Schedules Forming Fait of Dalance Sheet For The	Terrouy rear Estated 515t 1	(Amount in Rs.)
CHEDUEL 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)		
b) Others (Sundry Creditors) (Capital)		
b) Others (Sundry Creditors) (General)		
b) Others (Sundry Creditors) (Salaries)		
b) Others (Sundry Creditors) (SC-Capital)	22,30,435	4,57,05
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:	10.01.757	1,44,00,04
a) Overdue	10,81,757	4,94
b) Others 6. Other Current Liabilities	1,62,70,506	4,74
6. Other Current Liabilities (Capital)		
6. Other Current Liabilities (Capital)		
6. Other Current Liabilities (Galaries)	<del></del>	
6. Other Current Liabilities (SC-Capital)		
6. Other Current Liabilities (SC-General)	8,87,09,786	82,88,30
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		11,76,22,08
8. Un-utilized Grants / Fund Liabilities	4,58,11,379	51,28,03,58
TOTAL (A)	16,91,60,374	70,06,88,57
B. Provisions		1,7,5,7,5,7,5
1. For Taxation		
2. Gratuity	2,12,98,605	
3. Superannuation/Pension	1,13,63,496	2,49,24,57
4. Provision for expenses	94,28,833	75,34,53
5. Trade Warranties / Claims		
6. Others (Specify)	-	72,56
TOTAL (B)	4,20,90,934	3,25,31,67
TOTAL (B)	21,12,51,308	73,32,20,24
*		- 0,03,20,23
[2]		
To nero Al	Ø.	h 12-
	iotron (Admin)	tor
Accounts Officer Deputy Reg	istrar (Admin) Direc	tor



## 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.) SCHEDUEL 7 - CURRENT LIABILITIES AND PROVISIONS -**Previous Year Current 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 2,01,33,057 1,15,26,150 (b) Unspent Grants - balance as on 31-03-2023(capital) 2,38,23,173 12,29,030 Unspent Grants-CRC-K New Pension Scheme Professional Tax 6. Other Current Liabilities - (sundry Creditors) 8,93,355 1,95,625 ADIP&SKILL Amount Payable to CPWD (Current Liabilities) 5,17,526 Amount payable (Auction of Trees) Students' scholarship Grants in aid A/c 10. Service Gratuity 1,34,68,331 4,48,49,585 TOTAL (A) **B. Provisions** 1. For Taxation 2. Gratuity 3. Superannuation/Pension 4. Provision for expenses 5. Trade Warranties / Claims 6. Others (Specify) TOTAL (B) 1,34,68,331 4,48,49,585 TOTAL(A + B)

MEPMD CHEMIN

Accounts Officer

NIEPMD, Chennai

Deputy Registrar (Admin)

NIEPMD, Chennai



	FORM	OF FINANCIA	L STATEMTNS	FORM OF FINANCIAL STATEMTINS (NON-PROFIT ORGANISATIONS)  Stational Locations for Emmowerment of Persons with Multiple Disabilities (NIEPMD)	ANISATIONS)  P. Disabilities (	NIEPMD)				
	National Institut	Forming Part of F	Salance Sheet Fo	al institute for Lingbowering of a coord	ded 31st March, 20	024				
	Scheduce	9								(Amount-Rs.)
COURTER BY THE ACCETS (NIRPAM) (Excluding CRC-K))										
SCHEDULE - 8 - FIXED ASSETS (FILE IND. (EXCHANGE)		GROSS BLOCK	LOCK			DEPRECIATION	TION		Ηİ	BLOCK
	Cost/valuation	Additions	Deductions	Cost / valuation	As at the	On additions	On deduc-	Total up	As at the current	As at the previous
DESCRIPTION	as at beginning	during the year	during the year	(year end)	beginning of the year	during the year	the year	Year-end	year-end	year-end
	2	3	4	5 (2+3-4)	9	7	80	6+2-8)	10 (5-9)	II
A. FIXED ASSETS									-	
1) I AND									3 80 310	
a) Freehold		3,80,310	•	3,80,310		,			Orchodic.	34
b) Leasehold		•						8		
S BITT DINGS	1	1	1			1		300 00 01 71	60 55 19 109	30 58 63.153
a) On Freehold Land	41,90,56,307	43,77,82,827		85,68,39,134	11,31,93,155	4,81,26,8/0		10,13,40,023	02/02/17/00/0	1
b) On Leasthold Land	,		ı				•			
c) Ownership Flats / Premises not belonging to the entity		•	,	•				7 27 64 727	3 04 64 853	3.19.50.017
3) PI ANT MACHINERY & EOUIPMENT	5,19,45,858	18,03,727	1	5,37,49,585	1,99,95,841	37,		26.726,026,2	3 01 478	4 60.454
AN STREET TO THE	20,20,957	100	•	20,21,057	15,60,503			6/6/67/01	0,72,72,0	1 27 40 369
4) VERICLES	3.08,74,492	2,01,86,008	1	5,10,60,500	1,41,25,123		,	1,69,33,279	3,41,27,221	1,07,49,300
5) FUNNITURE, FIXI ONES	2,51,62,140	43,77,893		2,95,40,033	1,26,97,117		9	1,43,36,944	1,52,03,089	1,24,65,02
6) OFFICE EQUIFMENT	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
7) COMPUTER/PERIPHERALS	902 82.73	1.91.102		69,64,808	27,17,497	4,19,473	,	31,36,970	38,27,838	40,56,209
8) ELECTRIC INSTALLATIONS	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
9) LIBIKAKI BOUKS					,	•	•	1	•	
10) TUBEWELLS & W.SUPPLY		1 56 877		1,56,872	1			•	1,56,872	1
11)OTHER FIXED ASSETS	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									10 07 707	26 11 66 737
R CAPITAL WORK-IN-PROGRESS	36,11,66,737	18,87,797	36,11,66,737	18,87,797	•	,	'		10,01,131	36 11 66 737
Canital Work in Progress	36,11,66,737	18,87,797	36,11,66,737	18,87,797	,		1		10,0,10,00	74 20 06 519
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	78,93,24,400	010,000,024#/
Note to be given as to cost of assets on hire purchase basis included above	uded above									
			· · ·	-				4	3	
(0)		5		(Admin)				Director	tor	
Accounts Officer		5	NITEDAD Chonnai	Thomai	A. S.			NIEPIAD, Chennai	hennai	
A NIEPMD, Chennai			INTER TATE	*/	1					
1				/ /	The state of the s					



Automatic Materials   Protection   Protect	Automatical Institute of a capture of the capture		FORM	OF FINANCIA	L STATEMTNS	FORM OF FINANCIAL STATEMTINS (NON-PROFIT ORGANISATIONS)	ANISATIONS) e Disabilities	NIEPMD)				
Cost Valuation   Cost	Cate Continue		Schedules I	Forming Part of 1	Balance Sheet Fo	r The Period/Year En	ded 31st March, 2	024				(Amount-Rs.)
Conference   Con	Care Care Care Case   Case Case   Case Case Case Case Case Case Case Case											
Cost/valuation   Additions   Cost/valuation   Additions   Cost / valuation   Additions   Cost / valuation   Additions   Cost / valuation   Additions   As at the cost / valuation   As at th	Cost/valuation   Additions   Additio	SCHEDULE - 8 - FIXED ASSETS (CRC-K)						DEBRECIA	NOITA		NET BL	OCK
ASSETTS   1	ASSETTS   1			GROSS B	3LOCK			DEFNECE	On doding	Total un	Asatthe	As at the
ASSETTS	ASSETS  1	DESCRIPTION	Cost/valuation as at beginning	Additions during	Deductions during	Cost / valuation (year end)	As at the beginning	On additions during the year		to the	current	previous year-end
ASSETS  1.	ASSETTS  ASS		of the year	the year	the year	5 (2+3-4)	ol trie year	7	œ	6+7-8)	10 (5-9)	11
ASSETS  eshold  more and a control of the control o	## SEETS    Solid	1	2	0	*	()						
Comparison	Part	A. FIXED ASSETS										
Package   Pack	No. of the control	1) LAND										
1,17,1752   1,17	10,000   1	a) Freehold				£			,			0
isses not belonging to the entity 10.81,724 1.61,6724 1.127,922 1.44,88.02 1.40,88.02 1.44,88.02 1.42,88.63 1.42,88.63 1.	isses not belonging to the entity 10,81,724 5,35,000 16,16,16,724 1,127,922 1,127,922 1,4,88,812 3  S. S	b) Leasehold	•	•	·							
1,17,17,17,17,17,17,17,17,17,17,17,17,17	1,17,725   1,4,88.902   1,17,725   1,4,88.902   1,17,725   1,4,88.902   1,17,725   1,4,88.902   1,17,725   1,4,88.902   1,17,725   1,4,88.902   1,17,725	2) BUILDINGS							,			
1,17,17,17,17,17,17,17,17,17,17,17,17,17	1,27,922   1,488,902   1,488,902   1,27,923   1,488,902   1,27,923   1,488,902   1,27,923   1,488,902   1,27,923   1,488,902   1,27,923   1,488,902   1,22,9604	a) On Freehold Land					'			,		1
1,0,9,1,7,24   1,0,9,1,7,24   1,0,9,1,7,24   1,0,1,7,2,3,24   1,0,1,7,2,3,24   1,0,1,7,2,3,24   1,0,1,7,2,3,24   1,0,1,7,2,3,2,3   1,0,2,2,3,3,3,4,0,3,4,3,3,4,0,3,4,3,3,4,0,3,4,3,3,4,0,3,4,3,3,4,0,3,4,3,3,4,3,4	isses not belonging to the entity  10.81,724  2.82,722  2.82,723,733  2.82,723,733  2.82	b) On Leasehold Land		•			•				,	
10,81724   5,3500   16,16,724   1,12724   1,	1,17,124   1,0,11,124   1,2,0,104   1,1,10,124   1,1,10,124   1,1,10,124   1,1,10,124   1,1,10,124   1,1,10,124   1,1,10,124   1,1,1,10,124   1,1,1,1,12,124   1,1,1,1,1,12,124   1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1	Ownership Flats / Premises not belonging to the entity		1			1	1 000		1 27 022	14 88 802	10.81.724
S   S   S   S   S   S   S   S   S   S	Sacration   Sacr	3) PLANT MACHINERY & EQUIPMENT	10,81,724	5,35,000		16,16,724		1,27,922				
S   S   S   S   S   S   S   S   S   S	Sacrotic	4) VEHICLES						i i		7 17 000		33,84,098
1,70,854   1,057,77   3,65,131   1,057,77   1,057,77   1,058,94   1,057,77   1,057,77   1,058,94   1,057,77   1,058,94   1,057,77   1,058,94   1,057,757   1,058,957   1,0	S   S   S   S   S   S   S   S   S   S	S) FIRMITURE, FIXTURES	33,84,098	37,86,890		71,70,988	•	C60,/T,/		48 030		4.76.062
SS         2,86/72         7,70,854         10,57/577         3,66,131         5,06,131         0,51,249         0,51,249         0,51,24,576         1,037 <t< td=""><td>  S</td><td>OPEROTE FOLITIONENT</td><td>4,76,062</td><td>33,239</td><td>-</td><td>5,09,301</td><td>-</td><td>48,930</td><td></td><td>40,230</td><td>4 01 446</td><td>2 86 723</td></t<>	S	OPEROTE FOLITIONENT	4,76,062	33,239	-	5,09,301	-	48,930		40,230	4 01 446	2 86 723
S	S	O COMPLITER PERIPHERALS	2,86,723	7,70,854		10,57,577	Œ.	3,66,131		101'00'5	0,71,1%	a don't
1,728	1,728	A ET ECTIVITY TAIL ATTONS			1	•	'			1	1 007	1 778
CRESS   13,65,713   5,857   1,17,127,888   1,13,97,663   1,13,97,673   1,13,97,973	Cares   13.65.713   5.857   13.71.570   1.36.894   1.236.894   1	a) blacting indicate and the angle of the ADV BOOKS	1,728			1,728	Û	691		160	1,007	27.7
13,71,570   1,36,874   1,02,874   1,02,874   1,02,874   1,02,874   1,02,874   1,02,874   1,02,874   1,03,30,221   1,02,874   1,02,874   1,02,874   1,03,30,221   1,04,832   1,04,83,264   1,04,83,26	13,65,713	1) LIBITARY I C & W CITIPLY			1	•			0	, 000		12 65 713
65,96,048 51,31,840 - 1,17,27,888 - 13,97,663 - 13,97,600	65,96,048 51,31,840 - 1,17,27,888 - 13,97,663 - 13,97,600 1,003,00,241	10) TODEWELLS & MISSING	13,65,713	5,857	-	13,71,570	1	1,36,894		1,36,894	,	65 96 D48
66,30,943     91,24,433     -     19,57,55,376     -     18,48,18,079     18,48,18,079     18,48,18,079     18,48,18,079     18,48,18,079     18,48,18,079     18,48,18,079     18,48,18,079     18,48,18,079     18,48,18,079     18,48,18,079     18,48,18,079     18,48,18,079     18,48,18,079     18,48,18,079     18,576,689     18,276,589     19,576,589     1	66,30,943     91,24,433     -     19,57,55,376     -     -     19,57,55,376     18,818,079 <td>TOTAL OF CURRENT YEAR</td> <td>65,96,048</td> <td>51,31,840</td> <td></td> <td>1,17,27,888</td> <td>1</td> <td>13,97,663</td> <td>. </td> <td>13,97,667</td> <td></td> <td>OF OTO OTO</td>	TOTAL OF CURRENT YEAR	65,96,048	51,31,840		1,17,27,888	1	13,97,663	.	13,97,667		OF OTO OTO
56,30,943     91,24,433     - 19,57,59,570     - 18,48,18,079     18       20,66,057     5,94,251     - 26,60,308     - 26,60,308     - 26,60,308       27,90,352     5,94,251     - 82,76,989     - 82,76,989     - 82,76,989       32,26,991     1,42,56,273     - 20,74,83,264     - 13,97,663     - 13,97,667     20,60,85,597     19       NIEPMD, Chennai     - 20,74,83,264     - 30,60,85,597     - 30,60,85,597     19	18,48,18,079   19,48,18,079   19,48,18,18,18,18,18,18,18,18,18,18,18,18,18	PREVIOUS YEAR				The state of the s		'	'		19,57,55,376	18,66,30,943
1774,554   30,45,345	17.74,554   30.45,545	B. CAPITAL WORK-IN-PROGRESS	18,66,30,943		•	076,66,76,61			'	-	18,48,18,079	18,17,74,534
22/26/352 54,251 - 20,04,309 - 82,76,989 - 13,97,663 - 13,97,667 20,60,85,597 19 32,26,991 1,42,56,273 - 20,74,83,264 - 13,97,663 - 13,97,667 20,60,85,597 19 NIEPMD, Chennai	22/26/352 54,251 - 20,04,309 - 6 13,97,663 - 13,97,667 20,60,85,597 19 22/26,991 1,42,56,273 - 20,74,83,264 - 13,97,663 - 13,97,667 20,60,85,597 19 32,26,991 1,42,56,273 - 20,74,83,264 - 13,97,663 - 13,97,667 20,60,85,597 19 NIEPMD, Chennai	Capital Work in Progress (Building)	18,17,74,534			18,48,18,079				,	26,60,308	20,66,057
27.90,322 54.86,637 - 20.74,83,264 - 13,97,667 20,60,85,597	27.90,322 54.86,637 - 20.74,83,264 - 13,97,667 20,60,85,597	Furniture and Fixtures	20,66,057			26,60,308		·   ·		-	82,76,989	27,90,352
1,42,56,273   - 20,74,83,264   - 13,97,003	142.56,273   - 20,74,83,264   - 13,97,003   1,97,003	Development Work	27,90,352	54,86,637		82,76,989		100		12 07 667	20	19.32.26.991
Deputy Registrar (Admin)	Deputy Registrar (Admin)  NIEPMD, Chennai  Registrar (Admin)  Registrar (Admin)  Registrar (Admin)  Registrar (Admin)  Registrar (Admin)  Registrar (Admin)	CRAND TOTAL OF CURRENT YEAR	19,32,26,991	1,42,56,273		20,74,83,264		13,97,66	3	13,77,007		
Deputy Registrar (Admin)	Deputy Registrar (Admin)	Note to be given as to cost of assets on hire purchase basis incl	luded above		-							
Deputy Registrar (Admin)	Deputy Registrar (Admin)			_						7		
Deputy Registrar (Admin)	NIEPMD, Chennai	3		4				1		9	20	
NIEPMD, Chennai	NIEPMD, Chernai	Acounts Officer		۵	eputy Registrar	(Admin)		* 6		one one	homasi	
		NIEPMD Chennai			NIEPMD, O	Chennai	U	11		INIEL MID,	Ilciniai	
	MARIE OF THE STATE						LUY SEPWI	09.				



FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGA National Institute for Empowerment of Persons with Multiple	ANISATIONS) Disabilities (NIE	PMD)
Schedules Forming Part of Balance Sheet For The Period/Year End	ed 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)	-	<u> </u>
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		<u>-</u>
6. Others (to be specified)	-	-
TOTAL	-	-
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	_	-
TANK AM	- 20-60	n
Accounts Officer Deputy Registrar (Admin)	Director	
NIEPMD, Chennai NIEPMD, Chennai	NIEPMD, Cheru	nai
(* (*)		



FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGA	Disabilities (NIF	PMD)
National Institute for Empowerment of Persons with Multiple		
Schedules Forming Part of Balance Sheet For The Period/Year End	eu 51st Walch, 2024	(Amount in Rs.)
		(122110421141141)
CHEDULE 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)	41,39,370 64,425 - -	
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 (oddines)  a) Debts Outstanding for a period exceeding six months (SC-Capital)		
		(62,87,20)
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		-
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)	2,15,897	
- 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)	27,93,70,076	27,52,43,63
- On Deposit Accounts (includes margin money) (SC-General)	27,93,70,070	27,02,40,00
- On Deposit Accounts (includes margin money) (ST-Capital)		
- On Deposit Accounts (includes margin money) (ST-General)	1	
- On Deposit Accounts (includes margin money) (NER)	1	
- On Deposit Accounts (includes margin money) (SAP)	1	
- On Savings Accounts		
- On Savings Accounts (Capital)	1	
- On Savings Accounts (General)	┪	
- On Savings Accounts (Salaries)	-	
- On Savings Accounts (SC-Capital)	-	i
- On Savings Accounts (SC-General)	32,00,64,948	26,72,23,86
	-	
- 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	53,61,80,29
The land		
1 1/1 11/20	YOU	
Andrew Officer Positive Positive (Admin)	Dibootor	
Accounts Officer Deputy Registrar (Admin)  NIEPMD, Chennai NIEPMD, Chennai	Director NIEPMD, Chenn	

THE PAID CONTROL TO



FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGA National Institute for Empowerment of Persons with Multiple I	Disabilities (NIE	PMD)
Schedules Forming Part of Balance Sheet For The Period/Year Ende	d 31st March, 2024	
		(Amount in Rs.)
SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES ETC.(Contd.) -	Current Year	Previous Year
NIEPMD		
3. LOANS, ADVANCES AND OTHER ASSETS		
1. <u>Loans</u> :  a) Staff		
a) Staff (Capital)		
a) Staff (General)		
a) Staff (Salaries)		
a) Staff (SC-Capital)		
a) Staff (SC-General)	9,63,166	-
a) Staff (ST-Capital)		
a) Staff (ST-General)		
a) Staff (NER)	1	
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 (Ceneral)		
b) Other Entities engaged in activities/objectives (Salaries)		
b) Other Entities engaged in activities/objectives (SC-Capital)	26,37,540	00.05.400
b) Other Entities engaged in activities/objectives (SC-General)		22,05,480
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)	6,38,774	7,52,279
Advances and other amounts recoverable in cash or in kind or for value to		
pe received:	-	-
a) On Capital Account		
a) On Capital Account (Capital)		
a) On Capital Account (General)	1	
a) On Capital Account (Salaries)	1	
a) On Capital Account (SC-Capital)	F (0.17/2F	0.05.64.120
a) On Capital Account (SC-General)	5,69,17,635	9,95,64,129
a) On Capital Account (ST-Capital)		
a) On Capital Account (ST-General)	1	
a) On Capital Account (NER)	1	
a) On Capital Account (SAP)		
b) Prepayments		
b) Prepayments (Capital)		
b) Prepayments (General)	1	
b) Prepayments (Salaries)	1	
b) Prepayments (SC-Capital)	T 50 554	4,28,91
b) Prepayments (SC-General)	5,52,554	4,20,91
b) Prepayments (ST-Capital)	1	
b) Prepayments (ST-General)	1	
b) Prepayments (NER)	1	
b) Prepayments (SAP)	1	
c) Others	2,09,48,483	16,26,38
3. Income Accrued:		
a) On Investments from Earmarked/Endowment Funds	-	
b) On Investments - Others	90,44,431	62,65,89
c) On Loans and Advances	-	-
d) Others (includes income due unrealised)	11,61,470	5,61,66
3. Claims Receivable	46,46,547	1,61,21,03
4. Branch & Division	-	10,02,34,46
TOTAL (B)	9,75,10,600	22,77,60,23
GRAND TOTAL (A + B)	70,13,65,316	76,39,40,52

Accounts Officer
NIEPMD, Chennai

Deputy Registrar (Admin)
NIEPMD, Chennai

Director
NIEPMD, Chennai

17



FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGA National Institute for Empowerment of Persons with Multiple D	isabilities (NIEP	MD)
Schedules Forming Part of Balance Sheet For The Period/Year Ended	1 31st March, 2024	
Schedules Forming Part of Balance Sheet For The Ferrota Fetti Extension		(Amount in Rs.)
	6 12/	Previous Year
SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES ETC CRC-K	Current Year	Previous rear
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	3,256	3,256
Guarantee	2,99,96,249	3,00,55,913
4. Bank Balances		3,00,00,710
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	7,58,27
CRCK SKILL DEVP PROJECT A/C	28,233	28,23
SCPWD Project A/c	8,587	
5. Post Office - Savings Accounts	-	
TOTAL (A)	3,60,40,884	3,08,45,67
B. LOANS, ADVANCES AND OTHER ASSETS		
1. Loans:	-	-
a) Staff	2 72 242	02.40.00
b) Other Entities engaged in activities/objectives similar to that of the Entity	3,52,240	23,40,92
c) Others (specify)		
2. Advances and other amounts recoverable in cash or in kind or for value	6,500	55,40
to be received:		
a) On Capital Account	-	0.05.55.10
b) Advance with CPWD (Capital)	1,15,26,150	2,07,55,18
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	-	.81
		-
5. Branch & Division	1,24,92,416	2,31,51,50
TOTAL (B)	4,85,33,300	5,39,97,18
GRAND TOTAL (A + B)	2,00,00,000	3,,,
Table Ash	- Dent :	
Accounts Officer Deputy Registrar (Admin)	Director	
NIEPMD, Chennai NIEPMD, Chennai	NIEPMD, Chenn	laı





FORM OF FINANCIAL STATEMENTS (NON-PROFI National Institute for Empowerment of Persons with Mul	tiple Disabilities (NIE)	PMD)
Schedules Forming Part of Income & Expenditure For The Per	riod/Year Ended 31st M	arch, 2024
		(Amount in Rs.
CHEDULE 12 - INCOME FROM SALES/SERVICES - NIEPMD	Current Year	Previous Year
1) Income from Sales		
a) Sale of Finished Goods	-	
b) Sale of Raw Material	<del></del>	33,76
c) Sale of Scraps  2) Income from Services		
a) Labour and Processing Charges	<del>-</del>	
b) Professional/Consultancy Services		
c) Agency Commission and Brokerage	14,62,237	33,72,24
d) Maintenance Services (Equipment/Property)	-	<u> </u>
e) Others (Specify)	-	
TOTAL	14,62,237	34,06,00
101115		(Amount in Rs
CHEDINE 42 INCOME PROMICAL ED/CERVICES CRC V	Current Year	Previous Year
CHEDULE 12 - INCOME FROM SALES/SERVICES - CRC-K	Current rear	rievious rea
1) Income from Sales		
a) Sale of Finished Goods		
b) Sale of Raw Material	-	-
c) Sale of Scraps	-	
2) Income from Services		
a) Labour and Processing Charges		
b) Professional/Consultancy Services		-
c) Agency Commission and Brokerage		
d) Maintenance Services (Equipment/Property)	-	
e) Others (Specify)		
TOTAL	-	
CHEDULE 13 - GRANTS/SUBSIDIES - NIEPMD	Current Year	Previous Yea
(rrevocable Grants & Subsidies Received)		
1) Central Government		
1) Central Government (Capital)		
1) Central Government (General)		
1) Central Government (Salaries)		
1) Central Government (SC-Capital)		04.00.00.1
1) Central Government (SC-General)	22,71,98,000	24,30,22,14
1) Central Government (ST-Capital)		
1) Central Government (ST-General)		
1) Central Government (NER)	_	
1) Central Government (SAP)		Į
2) Less: Capital Grants for the Year	-	3,28,52,34
3) Government Agencies	_	8,50,00
4) Institutions/Welfare Bodies	-	1,99,90
5) International Organisations	_	-
6) Others (Specify) (GIA in Transit)		-
7) Unspent Grants of Previous Years	2,11,53,415	
7) Unspent Grants of Previous Years (Capital)		351
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	5,16,00,2
	31,70,100	i
7) Unspent Grants of Previous Years (ST-Capital)	45,03,658	1
7) Unspent Grants of Previous Years (NER)	40,00,000	1
7) Unspent Grants of Previous Years (NER)		
7) Unspent Grants of Previous Years (SAP)	4,47,33,844	3,99,18,8
8) (Unspent Grants of Current Year Trf. To Sch - 7)		
TOTAL (Matching Grants transferred to I&E A/c)	21,44,12,359	25,57,53,4
	- 1	
\*\ \ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \		
Acounts Officer Deputy Registrar (Adn	nin) Directo	2



Current Year  2,32,84,000 59,79,000 2,38,23,173	PMD) arch, 2024 (Amount in Rs.)  Previous Year  2,44,44,000  1,94,51,900.58
2,32,84,000 59,79,000	Arch, 2024 (Amount in Rs.) Previous Year  2,44,44,000
2,32,84,000 59,79,000	Previous Year  2,44,44,000
2,32,84,000 59,79,000 - - -	2,44,44,000
59,79,000 - - -	
59,79,000 - - -	
- - -	1,94,51,900.58
-	1,94,51,900.58
-	1,94,51,900.58
	1,94,51,900.58
2,38,23,173	1,94,51,900.58
5,30,86,173	4,38,95,900.58
12,29,030	2,38,23,172
5,18,57,143	2,00,72,728.00
Current Year	Previous Year
3,10,93,828	6,69,07,824
-	
8,56,833	7,08,360
-	-
19,82,485	37,52,351
3,39,33,147	7,13,68,536
Current Year	Previous Year
	36,37,890
07,31,000	00,01,070
1,56,000	1,01,000
<u>-</u>	
3,35,585	2,06,558
-	
21,600	20,620
72,64,985	39,66,068
Directo	1/2
NIEPMD; Che	ennai
	5,18,57,143  Current Year  3,10,93,828  - 8,56,833  - 19,82,485 3,39,33,147   Current Year  - 67,51,800 1,56,000 - 3,35,585 - 21,600





#### 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 -Investment from Investment-Others **Earmarked Fund** NIEPMD **Previous** Current **Previous Year Current Year** Year 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 Amount in Rs. Investment from SCHEDULE 15 - INCOME FROM INVESTMENTS - CRC-**Investment-Others** Earmarked Fund Current Previous **Previous Year Current Year** Year 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 Deputy Registrar (Admin) 'Accounts Officer NIEPMD, Chennai NIEPMD, Chennai NIEPMD, Chennai





FORM OF FINANCIAL STATEMENTS (NON-PROFIT OR		
National Institute for Empowerment of Persons with Multiple D	isabilities (NIEPMD)	
Schedules Forming Part of Income & Expenditure For The Period/Ye	ar 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		-
John John	Offin	n
Accounts Officer Deputy Registrar (Admin)	Director	
NIEPMD, Chennai NIEPMD, Chennai	NIEPMD, Chennai	





FORM OF FINANCIAL STATEMENTS (NON-P National Institute for Empowerment of Persons with	Multiple Disabilities (NIEPMD)	
Schedules Forming Part of Income & Expenditure For The	e Period/Year Ended 31st March,	2024
		Amount in I
SCHEDULE 17 - INTEREST EARNED - NIEPMD	Current Year	Previous Year
1) On Term Deposits:	-	
a) With Scheduled Banks (Term Deposits)	1,61,93,438	1,26,01,44
b) With Non-Scheduled Banks	-	
c) With Institutions	-	
d) Others	-	
2) On Savings Accounts:	-	
a) With Scheduled Banks (Savings A/c)	26,84,331	48,17,7
b) With Non-Scheduled Banks	-	
c) Post Office Savings Account	-	
d) Others		
3) On Loans:	-	
a) Employees/Staff	-	
b) Others	<u> </u>	
4) Interest on Debtors and Other Receivables	-	- 13,96,9
TOTAL	1,88,77,769	1,60,22,2
Note: Tax deducted at source to be indicated		
SCHEDULE 17 - INTEREST EARNED - CRC-K	Current Year	Previous Yea
1) On Term Deposits:	-	
a) With Scheduled Banks (Term Deposits)	<u>-</u>	
b) With Non-Scheduled Banks	-	
c) With Institutions	-	
d) Others		
2) On Savings Accounts:		
a) With Scheduled Banks (Savings A/c)	6,69,153	5,26,2
b) With Non-Scheduled Banks	-	
c) Post Office Savings Account	-	
d) Others	-	
3) On Loans:	-	
a) Employees/Staff	-	
b) Others	<u> </u>	
4) Interest on Debtors and Other Receivables		
TOTAL	6,69,153	5,26,2
Note: Tax deducted at source to be indicated	<u> </u>	
Tolling Am	Don	3
Accounts Officer Deputy Registrar (	(Admin) Director	_
4 recomits officer pepuly ringing	` '	





FORM OF FINANCIAL STATEMENTS (NON-PROFIT O	RGANISATIONS)	
National Institute for Empowerment of Persons with Multip	ole Disabilities (N	IIEPMD)
Schedules Forming Part of Income & Expenditure For The Period/Y	ear Ended 31st March	(Amount in Rs.)
		(Amount in Rs.)
SCHEDULE 18 - OTHER INCOME - NIEPMD	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	-	56
2) Expost Incentives realized	-	-
3) Fees for Miscellaneous Services	-	10,62,895
4) Miscellaneous Income	-	13,48,455
1) 111000111100110		
TOTAL		24,11,350
TOTAL		(Amount in Rs.)
SCHEDULE 18 - OTHER INCOME - CRC-K	Current Year	Previous Year
		<u> </u>
1) Profit on Sale/disposal of Assets	<del>                                     </del>	
a) Owned assets		<u> </u>
b) Assets acquired out of grants, or received free of cost		
2) Expost Incentives realized		
3) Fees for Miscellaneous Services	16,028	6,701
4) Miscellaneous Income	10,028	0,701
TOTAL	16,028	6,701
a) Closing stock		
- Finished Goods	_	
- Work-in-progress	-	
Work in progress		
b) Less: Opening Stock		
- Finished Goods	-	-
- Work-in-progress	-	-
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
	<del>                                     </del>	
a) Closing stock		
a) Closing stock - Finished Goods	_	-
- Finished Goods - Work-in-progress		-
- motran-progress	<del> </del>	
b) Less: Opening Stock		
- Finished Goods	-	-
- Work-in-progress	-	-
	1	
NET INCREASE/(DECREASE) [a-b]		
The Am	- D	, non
Accounts Officer Deputy Registrar (Admin)	Direct	or
, NIEPMD, Chennai NIEPMD, Chennai	NIEPMD, Che	ennai
TAILES WID, CHEMICAL TO SERVICE MEDICAL TO SERVICE	, , ,	



FORM OF FINANCIAL STATEMENTS (NON-PROFIT C	RGANISATIONS)	
National Institute for Empowerment of Persons with Multi	ple Disabilities (N	IIEPMD)
Schedules Forming Part of Income & Expenditure For The Period/	Year Ended 31st March	1, 2024
		(Amount in Rs.)
SCHEDULE 20 - EXPENDITURE ON PROGRAM AND SERVICES - NIEPMD	Current Year	Previous Year
a) Human Resource Development	2,06,49,675	1,81,58,889
b) Programme Expenses	63,54,816	14
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	Current Year	Previous Year
a) STTP Programme Expenses	-	4,70,494
TOTAL	-	4,70,494
SCHEDULE 20A - ESTABLISHMENT EXPENSES - NIEPMD	Current Year	Previous Year
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)	-	
0/ 11 3/		_
TOTAL	6,45,64,919	4,75,35,368
Accounts Officer Deputy Registrar (Admin		n z
NIEPMD, Chennai NIEPMD, Chennai	NIEPMD, Che	riulai





TORNA OF THE ANGLE OF A THAT THE ANGLE PROF	IT ORCANICATIONS)	
FORM OF FINANCIAL STATEMENTS (NON-PROFI National Institute for Empowerment of Persons with M	ultiple Disabilities (N	(TEPMD)
Schedules Forming Part of Income & Expenditure For The Peri	od/Vear Ended 31st March	2024
Schedules Forming Part of Income & Expenditure For The Fert	ouy rear Ended 31st March	(Amount in Rs.)
SCHEDULE 20A - ESTABLISHMENT EXPENSES - CRC-K	Current Year	Previous Year
a) Salaries and Wages	1,71,96,644	1,85,63,861
b) Allowances and Bonus	-	10
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 Accurals / 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 Accurals Expenses	_	-
f) SC Programme Expenses	_	<u>-</u>
g) ST Programme Expenses	-	
h) SAP Expenses	-	-
TOTAL	-	
Toper Am	5 6	<u> </u>
Accounts Officer Deputy Registrar (Adi		<u>"</u>
NIEPMD, Chennai NIEPMD, Chenna	ni NIEPMD, Che	nnai





FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)
National Institute for Empowerment of Persons with Multiple Disabilities (NIEPMD)
201 1 1 D 1 CT 6 Franch Strong Fow The Provinced Very Ended 31st March 2024

Schedules Forming Part of Income & Expenditure For Tl	ne Period/Year Ended 3	
		(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 & Mainteance of School Bus	29,48,925	25,89,901
8. Repairs & Mainteance of Tata Sumo / Bolero	70,521	1,71,776
	26,13,826	23,38,486
9. Postage & Telephone charges	13,13,608	18,52,032
10. Printing and Stationery		22,18,003
11. Travelling and conveyance Expenses	32,37,439	4,41,855
12. Auditors Remuneration	10.67.600	19,04,315
13.Repairs & maintenance of Plants & Machinery	10,67,698	
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	\$ <b>-</b>	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. Publiction 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 NEIPMD	Current Year	Previous Year
a) Grants given to Institutions/Organisations	-	-
b) Subsidies given to Institutions/Organisations	-	
TOTAL	-	-
SCHEDULE 23 - INTEREST - NEIPMD	Current Year	Previous Year
A) On Fixed Loans		
b) On Other Loans (including Bank Charges)		
	10,968	_
c) Others (Specify)	18,24,426	93,89,566
General Interest paid to DEPwD	10,24,420	52,169
SIPDA Interest paid to DEPwD		12,82,485
ADIP Interest paid to DEPwD	10 25 204	1,07,24,220
TOTAL	18,35,394	1,07,42,440

A STAND STAND

Accounts Officer

Deputy Registrar (Admin)

\_\_

Director

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 Income & Expenditure For The	Pariod/Vear Ended 3	1st March 2024	
Schedules Forming Part of Income & Expenditure For The	Feriody Tear Ended 5	(Amount in Rs.)	
SCHEDULE 21 - OTHER ADMINISTRATIVE	Current Year	Previous Year	
EXPENSES ETC CRC-K	<del>                                     </del>	_	
Expenditure on Support Services	16,40,367	12,24,853	
2. Electricity and Water		3,37,588	
3. HRD	5,43,576	17,432	
4. Short time consumables		850	
5. Media and publicity	1 17 050		
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		
	1,06,435	1,65,145	
20. Contingency Expenditure	19,483	5,023	
21. Publication and periodicals	4,05,038	2,35,557	
22. House Keeping Charges	4,05,056	2,00,007	
23. Building Rent	46 240	<u> </u>	
24. Swacch Bharat	46,240	7/ FE2	
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	<u>-</u>		
b) Subsidies given to Institutions/Organisations		<u>-</u>	
TOTAL	-	-	
Note: Name of the Entities, their Activities along with the a	mount of Grants/Sub	sidies are to be disclose	
SCHEDULE 23 - INTEREST - CRC-K	Current Year	Previous Year	
A) On Fixed Loans	-		
b) On Other Loans (including Bank Charges)	-	<u> </u>	
c) Others (Specify)	-	-	
TOTAL	<u> </u>	-	
18 Jan 2			
Accounts Officer Deputy Registrar (Admin) Director			
NIEPMD, Chennai NIEPMD, Chennai NIEPMD, Chennai			
(* (Blog *)			



## NATIONAL INSTITUTE FOR EMPOWERMENT OF PERSONS WITH MUTIPLE 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.
- The books of Accounts of the Institute have been kept on accrual basis (except Pay & 1. 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.
- Since the books of accounts have to be kept on accrual basis (except Pay & allowances of 2. 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.
- The Books of Accounts of the Institute have to be kept according to the Double Entry System 3. of Book Keeping.
- For proper identification & maintenance, codification of accounting heads has to be carried 4. out.

al Institute for Empowerment of Persons with Multiple Disabilities Muttukaou, Kovalam (P.O)-603-112

Deputy Registrar (Admn) National Institute for Empowers of Parzons with Mudiple Disorrides

Director itute for Empowermen National Ins of Persons with Multiple Disabilitie Muttukadu, Kovalarıı (P.O) - 805 112 Ministry of Social Justice & Empowermen

Muttukadu, Kovalam (P.O), Chennal -503 11



# NATIONAL INSTITUTE FOR EMPOWERMENT OF PERSONS WITH MUTIPLE 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**

-: 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:

<u>Liabilities</u>	Assets
1) Capital	1) Fixed Assets less Depreciation
2) Reserves	2) Investments
3) Secured Loans	3) Current Assets, Loans & Advances
4) Unsecured Loans	4) Miscellaneous expenditure (to the extent not written off)
5) Current Liabilities	5) Income and Expenditure Account

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

Accounts Officer
National Institute for Empowerment
of Persons with Multiple Disabilities
Multukaou, Kövalam (P.O)-603 112.

Demity Registrar (Admit)
National Institute for Empowerment
of Poverne with Institute Disabilition
Muttukadu, Kovalam (P.O) - 603 112

Director
National Institute for Empowerment
of Persons with Multiple Disabilities
Ministry of Social Judice & Empowerment
Govt. of India

Muttukadu, Kovalam (P.O), Chennai-603 112





# NATIONAL INSTITUTE FOR EMPOWERMENT OF PERSONS WITH MUTIPLE 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

3 :-

#### 6. Depreciation:

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

- To provide depreciation on Fixed Assets acquired on or after 1-4-2005 on yearly basis. i) ii)
- To adopt the system of written down value method.
- For Assets acquired up to the month of September during the financial year full depreciation iii) 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:

	as per nicome fax Rules:					
a)	Land		: No depreciation			
b)	Buildings					
	Tools & Plants and Equipment's	:	20 years of life	5% depreciation		
d)	Vehicles	:	10 years	10% depreciation		
		:	6 years	15% depreciation		
e)	Furniture & Fixtures	:	10 years			
f)	Office Equipments			10% depreciation		
	Computer & Peripherals	•	10 years	10% depreciation		
	Library Books		2.5 years	40% depreciation		
,		:	2.5 years	40% depreciation		

National Institute for Empowerment of Persons with Multiple Disabilities Muttukaou, Kovalam (P.O)-603 112.

Deputy Registrar (Admn) National instable for empowerment of Persons with Maniple Disabilities Mutukadu, Kovslam (P.O) - 603 112

Director National Institute for Empowerment of Persons with Multiple Disabilities Ministry of Social Justice & Empowerment Govt. of India

Muttukadu, Kovalam (P.O), Channal 603 112



# NATIONAL INSTITUTE FOR EMPOWERMENT OF PERSONS WITH MUTIPLE DISABILITIES (NIEPMD)

(Dept. of Empowerment of Persons with Disabilities(Divyangjan), Ministry of Social Justice & Empowerment, Govt. of India) Chennai, Tamilnadu - 603 112

### Schedule: 25 - Notes Forming Part of the Annual Accounts

- 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.
- 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.

National Institute for Empowerment of Persons with Multiple Disabilities Multiple Disabilities Multiple Disabilities Multiple Disabilities Multiple Disabilities

Deputy Rogistrar (Admin)
National Institute for Empowerment
of Persons with Multiple Diservilles
Multickadu, Kovalom (P.O) - 503 112

National Institute for Empowerment of Persons with Multiple Disabilities Ministry of Social Justice & Empowerment Govt. of India

Muttukadu, Kovalam (P.O), Chennai-603 112

