

जे. शंकर राम, आईए एवं एएस.,
उप. निदेशक
J. SHANKAR RAM, IAAS
Deputy Director



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

No. DGA(C)/CE/I/28-96/2025-26/62

Dated: 19.01.2026

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 2024-25.

I forward herewith the Separate Audit Report (with comments) on the accounts of the National Institute for Empowerment of Persons with Multiple Disabilities, Muttukadu, Chennai for the year 2024-25 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/-

Deputy Director/ CE

Encl: As stated



No. DGA(C)/CE/I/28-96/2025-26/ 63

Dated: 19.01.2026

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 2024-25 to Parliament. It may be ensured that all previous year's reports are laid first before laying up the current year's (2024-25) report in Parliament.


Deputy Director/ CE

Opinion 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 2025

Opinion

We have audited the financial statements of **National Institute for Empowerment of Persons with Multiple Disabilities, Chennai for the year ended 31 March 2025**, which comprise the statement of financial position as at 31 March 2025 and the Income & Expenditure Account/Receipts & Payment Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies 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 include the accounts of units/branches of **National Institute for Empowerment of Persons with Multiple Disabilities**

This 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, disclosure norms, etc. Audit observations on financial transactions regarding compliance with the Law, Rules and Regulations (Propriety & Regularity) and efficiency cum performance aspects, etc., if any, are reported through inspection reports/ CAG's audit reports separately

In our opinion the accompanying financial statements of **National Institute for Empowerment of Persons with Multiple Disabilities, Chennai for the year ended 31 March 2025** read together with the accounting policies and Notes thereon and matters mentioned in the Separate Audit Report, which follows, **give a true and fair view** of the financial position of the autonomous body as at March 31, 2025, and (of) its financial performance and its cash flows for the year then ended in accordance with the uniform format of accounts prescribed by the Ministry of Finance.

Basis for Opinion

We conducted our audit in accordance with the CAG's auditing regulations/standards/manuals/guidelines/guidance-notes/orders/circulars etc. Our responsibilities are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the autonomous body in accordance with ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management for the financial statements

The General Council is responsible for the preparation and fair presentation of the financial statements in accordance with the format applicable to the AB, and for internal control as management determines it necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion in accordance with CAG's auditing regulations /standards/ manuals/ guidelines/ guidance-notes/ orders/ circulars etc.



**For and on behalf of the CAG of India
Director General of Audit (Central) Chennai**

**Place: Chennai
Date: 17.01.2026**

Separate Audit Report on the Accounts of National Institute for Empowerment of Persons with Multiple Disabilities, Chennai

A. Balance Sheet

Current Liabilities & Provisions- ₹23.02 crore

1. Advance received from customers for sales and services amounting to ₹3.95 crore disclosed as income instead of treating as current liabilities. This has resulted in understatement of Current Liabilities & Provisions and overstatement of Capital Fund by ₹3.95 crore.
2. The Fixed Deposit of Rs.1.41 crore against Earmarked Funds has been included in Current Assets, Loans & Advances instead of Investment from Earmarked/Endowment Funds. This has resulted in understatement of Investment from Earmarked/Endowment Funds and overstatement of Current Assets, Loans & Advances.

B. General

- (1) A prior period adjustment for ₹1.18 crore was made in the Capital Fund for which details were not provided
- (2) Institute has not made provision for gratuity and pension liability based on actuarial valuation in contravention of AS 15 issued by ICAI and Format of Accounts prescribed by GoI. The adequacy of ad-hoc provision of ₹1.14 crore for Pension and ₹2.12 crore for Gratuity could not be assessed in Audit in the absence of actuarial valuation.
- (3) Non-settlement of GST output even after being assured in FY 2023-24 and non-reconciliation of GST input and output with GST Portal needs to be reconciled.

C. Management Letter: Deficiencies which have not been included in this Separate Audit Report have been brought to the notice of the Management through a Management Letter issued separately for remedial/corrective action

D. Assessment of Internal Controls

- (i) **Adequacy of Internal Control System:** Internal control system is not adequate as internal audit is not conducted by the ministry from 2023-24.
- (ii) **Adequacy of Internal Audit System:** Concurrent Internal audit was conducted by Chartered Accountants Firm for the year 2024-25. Scope of work covers whole aspects of accounts. But no internal audit is conducted by the ministry from 2023-24.
- (iii) **System of Physical verification of fixed assets:** Physical Verification of Fixed assets were conducted for the year 2024-25.
- (iv) **System of Physical verification of inventory:** Physical Verification of inventory was conducted for the year 2024-25.
- (v) **Regularity in payment of statutory dues:** As per TRACES default summary of Rs. 6.75

lakh towards short deduction of TDS on which corresponding interest was levied and a notice amounting to ₹30.78 lakh served by the tax authorities due to mismatch in the Input Tax Credit (ITC) - (included in management letter)

H. Grants in aid

Out of ₹21.09 crore received as Grants-in-aid during the year plus unspent balance of ₹8.49 crore (including project receipts of ₹1.85 crore) of previous year, the Institute could utilize a sum of ₹26.79 crore, leaving a balance of ₹2.94 crore as at 31st March 2025.

जे. शंकर राम, आईए एवं एएस.,
उप. निदेशक
J. SHANKAR RAM, IAAS
Deputy Director



महानिदेशक लेखापरीक्षा (केंद्रीय) चेन्नै
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OFFICE OF THE DIRECTOR GENERAL OF
AUDIT (CENTRAL), CHENNAI
'Audit Bhawan', 361, Anna Salai,
Teynampet, Chennai- 600018

D.O. Lr. No. DGA(C)/CE/I/28-96/25-26/ 84
Dated: 19.01.2026

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Please refer to the Separate Audit Report on the accounts of the National Institute for Empowerment of Persons with Multiple Disabilities (NIEPMD), Muttukadu, Chennai for the year on 2024-25 issued on .01.2026 I wish to bring the following deviations noticed in accounting practices/ procedures to your notice for remedial action.

A. PERSISTENT IRREGULARITIES

1. Prior period expenses of ₹9,01,920/- were booked as current year expenses under schedule 21. Though there is no impact on total expenditure, prior period expenses to be disclosed under schedule 21 instead of schedule 21 on accrual basis of accounting and as per AS 5 principles.
2. Non reconciliation of CPWD balances under Schedule 7 - Current liability and Schedule 11 - Current Assets, loans & advances with CPWD Form 65.
3. The specific programme /Scheme Funds under Earmarked Funds (SIPDA, ADIP, SAP, NBER and NER) have been accounted under Earmarked Funds (Sch-3). However, consolidated figures for opening and closing balances are shown. These funds are required to be shown distinctively fund wise in respect of both NIEPMD and CRC-K accounts. This was also pointed out in last year.

B. OTHERS

1. Interest accrued on fixed deposits is not reconciled with bank confirmation resulting in short booking of interest accrued by ₹. 1,00,51,206/-. Also, FDs of ₹. 7,00,000 shown under sub-head others- schedule 11 is not considered for accrued interest calculation pertaining to security deposit with MGR University.
2. Difference of ₹2,72,084 of total turnover as per GST 1 & GST 3B with reference to annual accounts to be reconciled.
3. Difference of ₹.82,184 due to incorrect carryover of Surplus of income over expenditure to schedule 1-Capital Fund to be reconciled.

4. Incorrect disclosure and treatment of capital grants in I&E Account resulted in Overstatement of Schedule 13 - Grants/Subsidies; NIEPMD (CRC-A&N Capital), Overstatement of excess of income over expenditure, Overstatement of Schedule 1- Capital fund and Understatement of Schedule 7 - Current liabilities & Provisions (Un-utilized grants) by ₹.21,984.
5. Incorrect treatment of GST refund, as income in I&E instead of adjusting it against the Input Tax credit balance under Schedule 11- Current assets, loans and advances- ₹. 11,75,830/-.
6. Incorrect deduction of rectified entry passed from Capital work in progress twice ₹5,17,761 resulted in understatement of Schedules 1 and 8 to that extent.
7. Non capitalizing of completed civil work resulted in over statement of WIP and understatement of Fixed Assets (Buildings) ₹.24,82,948, understatement of depreciation ₹63,665 and overstatement of WIP ₹.25,46,613.
8. Non-reconciliation of closing balance of FY 2023-24 with the opening balance of FY 2024-25 in R&P – ₹.59.93 lakh.
9. Non-reconciliation of closing balance of FY 2024-25 under Schedule 11- Current assets, Loans and Advances with the R&P- ₹.24,53,091/-
10. Incorrect disclosure of the closing balances held under Earmarked funds, as transferred to subsidiary accounts resulted in Overstatement of Schedule 7 - Current liabilities & Provisions and Understatement of Schedule 3-Earmarked funds by ₹.22,34,462 (18,67,167+3,67,295)/-.
11. Incorrect disclosure under Schedule 24 of the annual accounts of FY 2024-25– Significant Accounting policies pertaining to Pay & allowances of regular staff, Retirement benefits, Receipts of tuition fees, purchase of medicines to Clients are accounted on cash basis. But provision was created for Pay & Allowances, telephone bills and Remuneration to contractual staff for March 2025, paid in April and these expenditures were accounted for on an accrual basis.
12. Non-reconciliation of ₹.22,027 of TDS receivable shown in annual accounts with Form 26AS.
13. Non-disclosure of liability as per TRACES default summary of ₹.6,74,739 towards short deduction of TDS on which corresponding interest was levied and a notice amounting to ₹30,77,824 lakh served by the tax authorities due to mismatch in the Input Tax Credit (ITC) needs to be shown in the accounts as Contingent liability under Schedule 25- Notes to accounts.

14. Non-disclosure of assets procured/gifted/donated under CSR activities and non-maintenance of adequate records for CSR.

with regards

Yours sincerely,

A handwritten signature in blue ink, appearing to read 'J. Beaulieu', is written below the text 'Yours sincerely,'.

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



**NATIONAL INSTITUTE FOR EMPOWERMENT OF PERSONS WITH 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 2025

Sl. No.	Particulars	Page No.
1	Consolidated Balance Sheet as at 31st March 2025	1
2	Income & Expenditure Statement for the period ending 31st March 2025	2
3	Receipts & payments Accounts for the period ending 31st March 2025	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	29-31
23	Schedule - 25	32
24	GPF - B&S, I&E, R&P	33

NATIONAL INSTITUTE FOR EMPOWERMENT OF PERSONS WITH MULTIPLE DISABILITIES (NIEPMD)			
(Dept.of Empowerment of Persons with Disabilities(Divyangjan),			
Ministry of Social Justice & Empowerment, Govt. of India)			
Chennai, Tamilnadu - 603 112			
FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)			
BALANCE SHEET AS AT 31 ST MARCH 2025			
(Amount in Rs.)			
CORPUS / CAPITAL FUND AND LIABILITIES	Schedule	Current Year	Previous Year
CORPUS / CAPITAL FUND - NIEPMD	1	1,203,218,174	1,205,503,711
CORPUS / CAPITAL FUND - CRC-K		235,713,799	241,088,187
RESERVES AND SURPLUS - NIEPMD	2	-	-
RESERVES AND SURPLUS - CRC-K		-	-
EARMARKED / ENDOWMENTS FUNDS - NIEPMD	3	82,978,835	73,934,765
EARMARKED / ENDOWMENTS FUNDS - CRC-K		43,626	62,380
SECURED LOANS AND BORROWINGS - NIEPMD	4	-	-
SECURED LOANS AND BORROWINGS - CRC-K		-	-
UNSECURED LOANS AND BORROWINGS - NIEPMD	5	-	-
UNSECURED LOANS AND BORROWINGS - CRC-K		-	-
DEFERRED CREDIT LIABILITIES - NIEPMD	6	-	-
DEFERRED CREDIT LIABILITIES - CRC-K		-	-
CURRENT LIABILITIES AND PROVISIONS - NIEPMD	7	230,233,403	211,251,308
CURRENT LIABILITIES AND PROVISIONS - CRC-K		12,770,357	13,468,331
TOTAL		1,764,958,196	1,745,308,681
ASSETS			
FIXED ASSETS - NIEPMD	8	764,694,522	789,324,468
FIXED ASSETS - CRC-K		194,832,430	206,085,597
INVESTMENTS - FROM EARMARKED / ENDOWMENT FUNDS - NIEPMD	9	-	-
INVESTMENTS - FROM EARMARKED / ENDOWMENT FUNDS - CRC-K		-	-
INVESTMENTS - OTHERS - NIEPMD	10	-	-
INVESTMENTS - OTHERS - CRC-K		-	-
CURRENT ASSETS, LOANS AND ADVANCES ETC. - NIEPMD	11	751,735,890	701,365,316
CURRENT ASSETS, LOANS AND ADVANCES ETC. - CRC-K		53,695,353	48,533,300
MISCELLANEOUS EXPENDITURE - NIEPMD		-	-
(to the extent not written off or adjusted)		-	-
MISCELLANEOUS EXPENDITURE - CRC-K		-	-
(to the extent not written off or adjusted)		-	-
TOTAL		1,764,958,196	1,745,308,681
SIGNIFICANT ACCOUNTING POLICIES	24		
NOTES ON ACCOUNTS	25		
sd/-		sd/-	
Accounts Officer		Director	
NIEPMD, Chennai		NIEPMD, Chennai	



NATIONAL INSTITUTE FOR EMPOWERMENT OF PERSONS WITH MULTIPLE DISABILITIES			
(Dept.of Empowerment of Persons with Disabilities(Divyangjan),			
Ministry of Social Justice & Empowerment, Govt. of India), Chennai, Tamilnadu - 603 112			
FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)			
Income And Expenditure Account For The Year Ended 31st March'2025			
(Amount in Rs.)			
PARTICULARS / INCOME	Schedule	Current Year	Previous Year
Income from Sales / Services - NIEPMD	12	42,587,393	1,462,237
Income from Sales / Services - CRC-K		-	-
Grants / Subsidies - NIEPMD	13	214,571,060	214,412,359
Grants / Subsidies - CRC-K		29,807,225	51,857,143
Fees / Subscriptions - NIEPMD	14	28,395,430	33,933,147
Fees / Subscriptions - CRC-K		7,000,530	7,264,985
Income from Investments (Income on Invest. From Earmarked / Endowment Funds transferred to Funds - NIEPMD)	15	-	-
Income from Investments (Income on Invest. From Earmarked / Endowment Funds transferred to Funds - CRC-K)		-	-
Income from Royalty, Publication etc., - NIEPMD	16	-	-
Income from Royalty, Publication etc., - CRC-K		-	-
Interest Earned - NIEPMD	17	18,710,833	18,877,769
Interest Earned - CRC-K.		817,899	669,153
Other Income - NIEPMD	18	1,490,939	-
Other Income - CRC-K		13,175	16,028
Increase / (decrease) in stock of finished goods and works-in-progress - NIEPMD	19	-	-
Increase / (decrease) in stock of finished goods and works-in-progress - CRC-K		-	-
TOTAL (A)		343,394,483	328,492,820
EXPENDITURE			
Expenditure on Program & Services - NIEPMD	20	82,073,170	121,213,923
Expenditure on Program & Services - CRC-K		-	-
Establishment Expenses - NIEPMD	20A	59,184,545	64,564,919
Establishment Expenses - CRC-K		20,552,100	18,550,102
Other Program Expenditure - NIEPMD	20B	367,278	272,869
Other Program Expenditure - CRC-K		-	-
Other Administrative Expenses etc., - NIEPMD	21	102,071,609	65,107,742
Other Administrative Expenses etc., - CRC-K		9,730,536	9,483,868
Expenditure on Grants, Subsidies etc., - NIEPMD	22	-	-
Expenditure on Grants, Subsidies etc., - CRC-K		-	-
Interest - NIEPMD	23	-	1,835,394
Interest - CRC-K		-	-
Depreciation (Net Total at the year-end - corresponding to Schedule 8) - NIEPMD		51,270,648	60,937,695
Depreciation (Net Total at the year-end - corresponding to Schedule 8) - CRC-K		14,242,141	1,397,667
TOTAL (B)		339,492,027	343,364,179
Balance being excess of Income over Expenditure (A-B) - NIEPMD		10,788,405	(45,247,030)
Balance being excess of Income over Expenditure (A-B) - CRC-K		(6,885,948)	30,375,672
Transfer to Special Reserve (Specify Eash)		-	
Transfer to / from General Reserve			
BALANCE BEING SURPLUS / (DEFICIT) CARRIED TO CORPUS / CAPITAL FUND - NIEPMD			
BALANCE BEING SURPLUS / (DEFICIT) CARRIED TO CORPUS / CAPITAL FUND - CRC-K			
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		
sd/-		sd/-	
Accounts Officer		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 Balance Sheet For The Period/Year Ended 31st March, 2025		
	(Amount in Rs.)	
SCHEDULE 1 - CORPUS/ CAPITAL FUND - NIEPMD	Current Year	Previous Year
Balance as at the beginning of the year	1,205,503,713	762,876,214
Add : Contribution received towards Corpus / Capital Fund	(18,058,622)	209,215,769
Add/ (Deduct) : Balance of net income transferred from the Income and Expenditure Account	10,706,221	(45,247,030)
Add: Excess of Income over Expenditure	-	-
Add: Capital Assets purchased at NIEPMD	16,894,186.17	-
Add / Less: Prior Period adjustments	(11,827,323)	278,658,759
Balance as at the year-end	1,203,218,175	1,205,503,712
SCHEDULE 1 - CORPUS/ CAPITAL FUND - CRC-K	Current Year	Previous Year
Balance as at the beginning of the year	241,088,187	201,588,082
Add : Contribution received towards Corpus / Capital Fund	-	-
Add: Expenditure Capital Expenditure Transferred to Work in progress a/c	2,029,087	9,124,433
Add/(Deduct): Balance of Net Income/(Expenditure) transferred from the (Add)Income and Expenditure account.	(6,885,948)	30,375,672
(Deduct): Excess Transfered Amount in Work in progress in previous year(Fy 2024-25)	(517,526)	-
Balance as at the year-end	235,713,799	241,088,187
sd/-		sd/-
Accounts Officer		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 Balance Sheet For The Period/Year Ended 31st March, 2025		
	(Amount in Rs.)	
SCHEDULE 2 - RESERVES AND SURPLUS - NIEPMD	Current Year	Previous Year
1. Capital Reserve:	-	-
Addition during the year	-	-
Less: Deductions during the year	-	-
2. Revaluation Reserve:	-	-
As per last Account	-	-
Addition during the year	-	-
Less: Deductions during the year	-	-
3. Special Reserves:	-	-
As per last Account	-	-
Addition during the year	-	-
Less: Deductions during the year	-	-
4. General Reserve:	-	-
As per last Account	-	-
Addition during the year	-	-
Less: Deductions during the year	-	-
TOTAL	-	-
SCHEDULE 2 - RESERVES AND SURPLUS - CRC-K	Current Year	Previous Year
1. Capital Reserve:	-	-
Addition during the year	-	-
Less: Deductions during the year	-	-
2. Revaluation Reserve:	-	-
As per last Account	-	-
Addition during the year	-	-
Less: Deductions during the year	-	-
3. Special Reserves:	-	-
As per last Account	-	-
Addition during the year	-	-
Less: Deductions during the year	-	-
4. General Reserve:	-	-
As per last Account	-	-
Addition during the year	-	-
Less: Deductions during the year	-	-
TOTAL	-	-
sd/-	sd/-	
Accounts Officer	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 Balance Sheet For The Period/Year Ended 31st March, 2025		
(Amount in Rs.)		
SCHEDULE 3 - EARMARKED/ENDOWMENT FUNDS - NIEPMD	Totals	
	Current Year	Previous Year
a) Opening balance of the funds	69,677,660	11,959,819
a) Opening balance of the funds (SC-Capital)	-	-
a) Opening balance of the funds (SC-General)	-	-
a) Opening balance of the funds (ST-Capital)	-	-
a) Opening balance of the funds (ST-General)	-	-
a) Opening balance of the funds (NER)	1,451,960	5,084,343
a) Opening balance of the funds (SAP)	2,805,144	1,735,648
b) Additions to the Funds:	73,050,631	113,055,782
i. Donations/ grants	26,375,659	41,640,228
i. Donations/ grants (SC-Capital)	-	-
i. Donations/ grants (SC-General)	-	-
i. Donations/ grants (ST-Capital)	-	-
i. Donations/ grants (ST-General)	-	-
i. Donations/ grants (NER)	-	6,171,000
i. Donations/ grants (SAP)	-	2,000,000
ii. Income from Investments made on account of funds	3,117,779	1,705,820
iii. Other additions (Specify nature)	43,557,193	61,538,735
TOTAL (a+b)	146,985,395	131,835,592
c) Utilisation/Expenditure towards objectives of funds	-	-
i. Capital Expenditure	-	-
- Fixed Assets	-	-
- Others	-	-
Total	-	-
ii. Revenue Expenditure	-	-
- Salaries, Wages and allowances etc.	-	-
- Rent	-	-
- Other Administrative Expenses	56,481,332	47,166,941
- Other Administrative Expenses (SC-General)	-	-
- Other Administrative Expenses (ST-Capital)	-	-
- Other Administrative Expenses (ST-General)	-	-
- Other Administrative Expenses (NER)	4,819,572	9,803,383
- Other Administrative Expenses (SAP)	2,705,655	930,504
Total	64,006,559	57,900,828
TOTAL (c)	64,006,559	57,900,828
NET BALANCE AS AT THE YEAR-END (a + b - c)	82,978,835	73,934,765
<i>Notes</i>		
1) Disclosures shall be made under relevant heads based on conditions attaching to the grants		
2) Plan Funds received from the Central/State Governments are to be shown as separate Funds and not to be mixed up with any other Funds		
sd/-	sd/-	
Accounts Officer	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 Balance Sheet For The Period/Year Ended 31st March, 2025		
(Amount in Rs.)		
SCHEDULE 3 - EARMARKED/ENDOWMENT FUNDS - CRC-K ADIP /SKILL DEVELOPMENT SCHEME/EIC/SCPWD Project	Totals	
	Current Year	Previous Year
a) Opening balance of the funds	62,380	786,506
b) Additions to the Funds:	6,451,707	6,800,750
(b) Addition to the Funds:(Interest to be returned to ministry)	5,790,996	6,490,474
(i) Loan taken from Other Institutions	658,184	291,040
(ii) Other Additions(Interest)	2,527	15,756
Advance O/s	-	3,480
TOTAL (a+b)	6,514,087	7,587,256
c) Utilisation/Expenditure towards objectives of funds		
i. Capital Expenditure		
- Fixed Assets	-	-
- Advances	-	-
Total	-	-
ii. Revenue Expenditure		
- Amount transferred to subsidiary accounts	2,234,462	-
Expenditure ADIP Scheme	-	1,562,459
-Salaries, Wages and allowances etc	-	-
Refund of Loans (EIC Previous Year)	291,040	2,340,923
EIC Expenditure (Including Loan Refund current Year)	2,486,876	3,076,352
-Other Administrative expenses	-	-
Expenditure SCPWD Project	366,399	417,058
Expenditure Skill Training plant care taker/AGP/Free Coaching		
DISLI Expenditure		
Refund of Project Aid SCPWD, Kerala		
Refund of Interest	17,298	128,085
Total	6,470,461	7,524,877
TOTAL (c)	6,470,461	7,524,877
NET BALANCE AS AT THE YEAR-END (a + b - c)	43,626	62,380
<i>Notes</i>		
1) Disclosures shall be made under relevant heads based on conditions attaching to the grants		
2) Plan Funds received from the Central/State Governments are to be shown as separate Funds and not to be mixed up with any other Funds		
sd/-		sd/-
Accounts Officer		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 Balance Sheet For The Period/Year Ended 31st March, 2025		
(Amount in Rs.)		
SCHEDULE 4 - SECURED LOANS AND BORROWINGS - NIEPMD	Current Year	Previous Year
1. Central Government	-	-
2. State Government (Specify)	-	-
3. Financial Institutions	-	-
a) Term Loans	-	-
b) Interest accrued and due	-	-
4. Banks:	-	-
a) Term Loans	-	-
- Interest accrued and due	-	-
b) Other Loans (specify)	-	-
- Interest accrued and due	-	-
5. Other Institutions and Agencies	-	-
6. Debentures and Bonds	-	-
7. Others (Specify)	-	-
TOTAL	-	-
<u>Note:</u> Amounts due within one year		
SCHEDULE 4 - SECURED LOANS AND BORROWINGS - CRC-K	Current Year	Previous Year
1. Central Government	-	-
2. State Government (Specify)	-	-
3. Financial Institutions	-	-
a) Term Loans	-	-
b) Interest accrued and due	-	-
4. Banks:	-	-
a) Term Loans	-	-
- Interest accrued and due	-	-
b) Other Loans (specify)	-	-
- Interest accrued and due	-	-
5. Other Institutions and Agencies	-	-
6. Debentures and Bonds	-	-
7. Others (Specify)	-	-
TOTAL	-	-
<u>Note:</u> Amounts due within one year		
sd/-		sd/-
Accounts Officer		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 Balance Sheet For The Period/Year Ended 31st March, 2025		
(Amount in Rs.)		
SCHEDULE 5 - UNSECURED LOANS AND BORROWINGS - NIEPMD	Current Year	Previous Year
1. Central Government	-	-
2. State Government (Specify)	-	-
3. Financial Institutions	-	-
4. Banks:	-	-
a) Term Loans	-	-
b) Other Loans (specify)	-	-
5. Other Institutions and Agencies	-	-
6. Debentures and Bonds	-	-
7. Fixed Deposits	-	-
8. Others (Specify)	-	-
TOTAL	-	-
<u>Note:</u> Amounts due within one year		
SCHEDULE 5 - UNSECURED LOANS AND BORROWINGS - CRC-K	Current Year	Previous Year
1. Central Government	-	-
2. State Government (Specify)	-	-
3. Financial Institutions	-	-
4. Banks:	-	-
a) Term Loans	-	-
b) Other Loans (specify)	-	-
5. Other Institutions and Agencies	-	-
6. Debentures and Bonds	-	-
7. Fixed Deposits	-	-
8. Others (Specify)	-	-
TOTAL	-	-
<u>Note:</u> Amounts due within one year		
sd/-		sd/-
Accounts Officer		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 Balance Sheet For The Period/Year Ended 31st March, 2025		
(Amount in Rs.)		
SCHEDULE 6 - DEFERRED CREDIT LIABILITIES - NIEPMD	Current Year	Previous Year
a) Acceptances secured by hypothecation of capital equipment and other assets	-	-
b) Others	-	-
TOTAL	-	-
<u>Note:</u> Amounts due within one year		
SCHEDULE 6 - DEFERRED CREDIT LIABILITIES - CRC-K	Current Year	Previous Year
a) Acceptances secured by hypothecation of capital equipment and other assets	-	-
b) Others	-	-
TOTAL	-	-
<u>Note:</u> Amounts due within one year		
sd/-		sd/-
Accounts Officer		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 Balance Sheet For The Period/Year Ended 31st March, 2025		
(Amount in Rs.)		
SCHEDULE 7 - CURRENT LIABILITIES AND PROVISIONS - NIEPMD	Current Year	Previous Year
A. CURRENT LIABILITIES		
1. Acceptances	-	-
2. Sundry Creditors	-	-
a) For Goods	-	11,265,195
a) For Goods (Capital)	-	356,712
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)	428,259	430
b) Others (Sundry Creditors) (Capital)	-	69,890
b) Others (Sundry Creditors) (General)	-	2,160,115
b) Others (Sundry Creditors) (Salaries)	-	-
b) Others (Sundry Creditors) (SC-Capital)	-	-
b) Others (Sundry Creditors) (SC-General)	-	-
b) Others (Sundry Creditors) (ST-Capital)	-	-
b) Others (Sundry Creditors) (ST-General)	-	-
b) Others (Sundry Creditors) (NER)	-	-
b) Others (Sundry Creditors) (SAP)	-	-
3. Advances Received	4,703,065	3,412,294
4. Interest accrued but not due on :	-	-
a) Secured Loans/borrowings	-	-
b) Unsecured Loans/borrowings	-	-
5. Statutory Liabilities:	-	-
a) Overdue	1,826,106	1,081,757
b) Others	21,892,619	16,270,506
6. Other Current Liabilities	14,999,712	13,431,768
6. Other Current Liabilities (Capital)	50,831,958	56,906,669
6. Other Current Liabilities (General)	12,402,635	15,843,435
6. Other Current Liabilities (Salaries)	3,260,887	-
6. Other Current Liabilities (SC-Capital)	950,912	2,518,912
6. Other Current Liabilities (SC-General)	-	100
6. Other Current Liabilities (ST-Capital)	-	-
6. Other Current Liabilities (ST-General)	-	6,885
6. Other Current Liabilities (NER)	116,036	2,017
6. Other Current Liabilities (SAP)	-	-
7. Branch & Division	-	-
8. Un-utilized Grants / Fund Liabilities	78,031,923	45,811,379
TOTAL (A)	189,444,113	169,160,374
B. Provisions		
1. For Taxation	-	-
2. Gratuity	21,298,605	21,298,605
3. Superannuation/Pension	11,363,496	11,363,496
4. Provision for expenses	8,127,189	9,428,833
5. Trade Warranties / Claims	-	-
6. Others (Specify)	-	-
TOTAL (B)	40,789,290	42,090,934
TOTAL (A + B)	230,233,403	211,251,308
sd/-	sd/-	
Accounts Officer	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 Balance Sheet For The Period/Year Ended 31st March, 2025		
(Amount in Rs.)		
SCHEDULE 7 - CURRENT LIABILITIES AND PROVISIONS - NIEPMD	Current Year	Previous Year
SCHEDULE 7 - CURRENT LIABILITIES AND PROVISIONS - CRC-K	Current Year	Previous Year
A. CURRENT LIABILITIES		
1. Acceptances	-	-
2. Sundry Creditors	-	-
a) For Goods	-	-
b) Others (Sundry Creditors)	-	-
3. Advances Received	-	-
4. Interest accrued but not due on :	-	-
a) Secured Loans/borrowings	-	-
b) Unsecured Loans/borrowings	-	-
5. Statutory Liabilities:	-	-
(a) Other: Grants in Aid RCI A/c	-	-
(b) Unspent Grants – balance as on 31-03-2023(capital)	8,979,537	11,526,150
Unspent Grants-CRC-K	-	1,229,030
(c) New Pension Scheme	-	-
(d) Professional Tax	-	-
6. Other Current Liabilities - (sundry Creditors) ADIP&SKILL	2,351,489	195,625
7. Amount Payable to CPWD (Current Liabilities)	-	-
8. Amount payable (Auction of Trees)	517,526	517,526
9. Students' scholarship Grants in aid A/c	-	-
10. Service Gratuity	-	-
TOTAL (A)	11,848,552	13,468,331
B. Provisions		
1. For Taxation	-	-
2. Gratuity	-	-
3. Superannuation/Pension	-	-
4. Provision for expenses	921,805	-
5. Trade Warranties / Claims	-	-
6. Others (Specify)	-	-
TOTAL (B)	921,805	-
TOTAL (A + B)	12,770,357	13,468,331
sd/-	sd/-	
Accounts Officer	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 Balance Sheet For The Period/Year Ended 31st March, 2025

DESCRIPTION	GROSS BLOCK			DEPRECIATION			NET BLOCK			
	Cost/valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost / valuation (year end)	As at the beginning of the year	On additions during the year	On deductions upto the year	Total up to the Year-end		
	2	3	4	5 (2+3-4)	6	7	8	9 (6+7-8)		
1	2	3	4	5 (2+3-4)	6	7	8	9 (6+7-8)	10 (5-9)	11
A. FIXED ASSETS										
1) LAND										
a) Freehold	380,310	-	-	380,310	-	-	-	-	380,310	380,310
b) Leasehold	-	-	-	-	-	-	-	-	-	-
2) BUILDINGS										
a) On Freehold Land	856,839,134	-	-	856,839,134	161,320,025	34,775,956	-	196,095,980	660,743,153	695,519,109
b) On Leasehold Land	-	-	-	-	-	-	-	-	-	-
c) Ownership Flats / Premises not belonging to the entity	-	-	-	-	-	-	-	-	-	-
3) PLANT MACHINERY & EQUIPMENT	53,749,585	80,783	-	53,830,368	23,284,732	4,577,512	-	27,862,244	25,968,124	30,464,853
4) VEHICLES	2,021,057	-	-	2,021,057	1,629,579	58,722	-	1,688,301	332,756	391,478
5) FURNITURE, FIXTURES	51,060,500	4,822,670	-	55,883,170	16,933,279	3,838,196	-	20,771,475	35,111,695	34,127,221
6) OFFICE EQUIPMENT	29,540,033	1,542,599	17,999	31,064,633	14,336,944	2,515,863	2,610	16,850,197	14,214,436	15,203,088
7) COMPUTER/ PERIPHERALS	35,054,864	6,253,031	458,995	40,848,900	28,640,455	4,217,005	312,584	32,544,876	8,304,024	6,414,409
8) ELECTRIC INSTALLATIONS	6,964,808	295,316	-	7,260,124	3,136,970	398,701	-	3,535,671	3,724,453	3,827,838
9) LIBRARY BOOKS	10,465,135	2,834,677	-	13,299,812	9,513,642	948,321	-	10,461,963	2,837,849	951,493
10) TUBEWELLS & W SUPPLY	-	-	-	-	-	-	-	-	-	-
11) OTHER FIXED ASSETS	156,872	548,532	-	705,404	-	-	-	-	705,404	156,872
TOTAL OF CURRENT YEAR	1,046,232,298	16,377,608	476,994	1,062,132,912	258,795,626	51,330,274	315,194	309,810,706	752,322,206	787,436,671
PREVIOUS YEAR										
B. CAPITAL WORK-IN-PROGRESS										
Capital Work in Progress	1,887,797	10,484,520	-	12,372,317	-	-	-	-	12,372,317	1,887,797
	1,887,797	10,484,520	-	12,372,317	-	-	-	-	12,372,317	1,887,797
GRAND TOTAL OF CURRENT YEAR	1,048,120,095	26,862,128	476,994	1,074,505,229	258,795,626	51,330,274	315,194	309,810,706	764,694,523	789,324,468

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

sd/-

Accounts Officer
NIEPMD, Chennai

sd/-

Director
NIEPMD, Chennai

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)
National Institute for Empowerment of Persons with Multiple Disabilities (NIEPMD)

Schedules Forming Part of Balance Sheet For The Period/Year Ended 31st March, 2025

DESCRIPTION	GROSS BLOCK				DEPRECIATION			NET BLOCK		(Amount-Rs.)
	Cost/valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost / valuation (year end)	As at the beginning of the year	On additions during the year	On deductions upto the year	Total up to the Year-end	As at the current year-end	As at the previous year-end
1	2	3	4	5 (2+3-4)	6	7	8	9 (6+7-8)	10 (5-9)	11
A. FIXED ASSETS										
1) LAND										
a) Freehold										
b) Leasehold										
2) BUILDINGS		184,300,553		184,300,553		9,215,028		9,215,028	175,085,525	
a) On Freehold Land										
b) On Leasehold Land										
c) Ownership Flats / Premises not belonging to the entity										
3) PLANT MACHINERY & EQUIPMENT	1,488,802	703,285		2,192,087		189,717		189,717	2,002,370	1,488,802
4) VEHICLES										
5) FURNITURE, FIXTURES	6,453,889	2,962,478		9,416,367		911,420		911,420	8,504,947	6,453,889
6) OFFICE EQUIPMENT	460,371	16,479		476,850		47,136		47,136	429,714	460,371
7) COMPUTER/PERIPHERALS	691,446	8,396,817		9,088,263		3,635,305		3,635,305	5,452,958	691,446
8) ELECTRIC INSTALLATIONS										
9) LIBRARY BOOKS	1,037	298,131		299,168		119,667		119,667	179,501	1,037
10) TUBEWELLS & W.SUPPLY										
11) OTHER FIXED ASSETS	1,234,676	37,520		1,272,196		123,868		123,868	1,148,328	1,234,676
TOTAL OF CURRENT YEAR	10,330,221	196,715,263		207,045,484		14,242,141		14,242,141	192,803,343	10,330,221
PREVIOUS YEAR										
B. CAPITAL WORK-IN-PROGRESS	195,755,376	2,029,087	195,755,376	2,029,087					2,029,087	195,755,376
Capital Work in Progress (Building)	184,818,079	2,029,087	184,818,079							184,818,079
Furniture and Fixtures	2,660,308		2,660,308							2,660,308
Development Work	8,276,989		8,276,989							8,276,989
GRAND TOTAL OF CURRENT YEAR	206,085,597	198,744,350	195,755,376	209,074,571		14,242,141		14,242,141	194,832,430	206,085,597

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

sd/-

Accounts Officer
NIEPMD, Chennai

sd/-

Director
NIEPMD, Chennai

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)		
National Institute for Empowerment of Persons with Multiple Disabilities (NIEPMD)		
Schedules Forming Part of Balance Sheet For The Period/Year Ended 31st March, 2025		
(Amount in Rs.)		
SCHEDULE 9 - INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS - NIEPMD	Current Year	Previous Year
1. In Government Securities	-	-
2. Other approved Securities	-	-
3. Shares	-	-
4. Debentures and Bonds	-	-
5. Subsidiaries and Joint Ventures	-	-
6. Others (to be specified)	-	-
TOTAL	-	-
(Amount in Rs.)		
SCHEDULE 9 - INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS - CRC-K	Current Year	Previous Year
1. In Government Securities	-	-
2. Other approved Securities	-	-
3. Shares	-	-
4. Debentures and Bonds	-	-
5. Subsidiaries and Joint Ventures	-	-
6. Others (to be specified)	-	-
TOTAL	-	-
SCHEDULE 10 - INVESTMENTS - OTHERS - NIEPMD	Current Year	Previous Year
1. In Government Securities	-	-
2. Other approved Securities	-	-
3. Shares	-	-
5. Subsidiaries and joint Ventures	-	-
6. Others (to be specified)	-	-
TOTAL	-	-
SCHEDULE 10 - INVESTMENTS - OTHERS - CRC-K	Current Year	Previous Year
1. In Government Securities	-	-
2. Other approved Securities	-	-
3. Shares	-	-
5. Subsidiaries and joint Ventures	-	-
6. Others (to be specified)	-	-
TOTAL	-	-
sd/-	sd/-	
Accounts Officer	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 Balance Sheet For The Period/Year Ended 31st March, 2025		
(Amount in Rs.)		
SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES ETC. - NIEPMD	Current Year	Previous Year
A. CURRENT ASSETS:		
1. Inventories:	-	-
a) Stores and Spares	-	-
b) Loose Tools	-	-
c) Stock-in-trade	-	-
Finished Goods	-	-
Work-in-progress	-	-
Raw Materials	-	-
2. Sundry Debtors:	-	-
a) Debts Outstanding for a period exceeding six months	41,988,716	3,874,103
a) Debts Outstanding for a period exceeding six months (Capital)	-	-
a) Debts Outstanding for a period exceeding six months (General)	330,367	265,267
a) Debts Outstanding for a period exceeding six months (Salaries)	-	-
a) Debts Outstanding for a period exceeding six months (SC-Capital)	-	-
a) Debts Outstanding for a period exceeding six months (SC-General)	-	-
a) Debts Outstanding for a period exceeding six months (ST-Capital)	-	-
a) Debts Outstanding for a period exceeding six months (ST-General)	-	-
a) Debts Outstanding for a period exceeding six months (NER)	-	-
a) Debts Outstanding for a period exceeding six months (SAP)	-	-
b) Sundry Debtors Others	510,749	64,425
3. Cash balances in hand (including cheques/ drafts and imprest)	-	-
4. Bank Balances	-	-
a) With Scheduled Banks:	-	-
- On Current Accounts	1,019	215,897
- On Deposit Accounts (includes margin money)	297,079,356	279,370,076
- On Deposit Accounts (includes margin money) (Capital)	-	-
- On Deposit Accounts (includes margin money) (General)	-	-
- On Deposit Accounts (includes margin money) (Salaries)	-	-
- On Deposit Accounts (includes margin money) (SC-Capital)	-	-
- On Deposit Accounts (includes margin money) (SC-General)	-	-
- On Deposit Accounts (includes margin money) (ST-Capital)	-	-
- On Deposit Accounts (includes margin money) (ST-General)	-	-
- On Deposit Accounts (includes margin money) (NER)	-	-
- On Deposit Accounts (includes margin money) (SAP)	-	-
- On Savings Accounts	218,728,035	182,659,256
- On Savings Accounts (Capital)	35,751,250	24,708,550
- On Savings Accounts (General)	36,097,009	69,392,526
- On Savings Accounts (Salaries)	5,858,251	25,034,269
- On Savings Accounts (SC-Capital)	690	1,568,690
- On Savings Accounts (SC-General)	5,681,869	5,967,505
- On Savings Accounts (ST-Capital)	-	-
- On Savings Accounts (ST-General)	6,921,898	7,010,543
- On Savings Accounts (NER)	-	918,465
- On Savings Accounts (SAP)	99,489	2,805,144
5. Post Office - Savings Accounts	-	-
TOTAL (A)	649,048,698	603,854,716
sd/-	sd/-	
Accounts Officer	Director	
NIEPMD, Chennai	NIEPMD, Chennai	

SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES ETC.(Contd.) - NIEPMD	Current Year	Previous Year
B. LOANS, ADVANCES AND OTHER ASSETS		
1. Loans:		
a) Staff	196,064	129,413
a) Staff (Capital)	-	-
a) Staff (General)	362,859	276,665
a) Staff (Salaries)	-	-
a) Staff (SC-Capital)	-	-
a) Staff (SC-General)	-	-
a) Staff (ST-Capital)	-	-
a) Staff (ST-General)	-	-
a) Staff (NER)	-	557,088
a) Staff (SAP)	-	-
b) Other Entities engaged in activities/objectives	3,428,547	2,372,630
b) Other Entities engaged in activities/objectives (Capital)	-	-
b) Other Entities engaged in activities/objectives (General)	983,840	264,910
b) Other Entities engaged in activities/objectives (Salaries)	-	-
b) Other Entities engaged in activities/objectives (SC-Capital)	-	-
b) Other Entities engaged in activities/objectives (SC-General)	-	-
b) Other Entities engaged in activities/objectives (ST-Capital)	-	-
b) Other Entities engaged in activities/objectives (ST-General)	-	-
b) Other Entities engaged in activities/objectives (NER)	-	-
b) Other Entities engaged in activities/objectives (SAP)	-	-
c) Others (specify)	-	638,774
2. Advances and other amounts recoverable in cash or in kind or for value to be received:		
a) On Capital Account	-	27,610,176
a) On Capital Account (Capital)	57,148,149	28,357,237
a) On Capital Account (General)	-	-
a) On Capital Account (Salaries)	-	-
a) On Capital Account (SC-Capital)	950,222	950,222
a) On Capital Account (SC-General)	-	-
a) On Capital Account (ST-Capital)	-	-
a) On Capital Account (ST-General)	-	-
a) On Capital Account (NER)	-	-
a) On Capital Account (SAP)	-	-
b) Prepayments	-	-
b) Prepayments (Capital)	-	-
b) Prepayments (General)	694,977	552,554
b) Prepayments (Salaries)	-	-
b) Prepayments (SC-Capital)	-	-
b) Prepayments (SC-General)	-	-
b) Prepayments (ST-Capital)	-	-
b) Prepayments (ST-General)	-	-
b) Prepayments (NER)	-	-
b) Prepayments (SAP)	-	-
c) Others	24,112,340	20,948,483
3. Income Accrued:		
a) On Investments from Earmarked/ Endowment Funds	-	-
b) On Investments - Others	8,671,248	9,044,431
c) On Loans and Advances	-	-
d) Others (includes income due unrealised)	1,309,418	1,161,470
3. Claims Receivable	4,829,527	4,646,547
4. Branch & Division	-	-
TOTAL (B)	102,687,191	97,510,600
GRAND TOTAL (A + B)	751,735,889	701,365,316
sd/-	sd/-	
Accounts Officer	Director	
NIEPMD, Chennai	NIEPMD, Chennai	

SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES ETC. - CRC-K	Current Year	Previous Year
<u>A. CURRENT ASSETS:</u>		
1. Inventories:	-	-
a) Stores and Spares	-	-
b) Loose Tools	-	-
c) Stock-in-trade	-	-
Finished Goods	-	-
Work-in-progress	-	-
Raw Materials	-	-
2. Sundry Debtors:	-	-
a) Debts Outstanding for a period exceeding six months	-	-
b) Sundry Debtors Others	-	-
3. Cash balances in hand (including cheques/drafts and imprest) / Bank Guarantee	3,813	3,256
<u>4. Bank Balances</u>	-	29,996,249
Grant Receivables	-	5,979,000
a) With Scheduled Banks:	43,347,219	-
- On Current Accounts	-	-
- On Deposit Accounts (includes margin money)	-	-
- On Savings Accounts	-	-
CRCK ADIP A/C	15,397	25,560
CRCK SKILL DEVP PROJECT A/C	28,229	28,233
SCPWD Project A/c	-	8,587
5. Post Office - Savings Accounts	-	-
TOTAL (A)	43,394,658	36,040,884
<u>B. LOANS, ADVANCES AND OTHER ASSETS</u>		
1. Loans:		
a) Staff	-	-
b) Other Entities engaged in activities/objectives similar to that of the Entity	690,632	352,240
c) Others (specify)	-	-
2. Advances and other amounts recoverable in cash or in kind or for <u>value to be</u>	23,000	6,500
a) On Capital Account	-	-
b) Advance with CPWD (Capital)	8,979,537	11,526,150
c) Advance with CPWD (Revenue)	90,000	90,000
d) Fund receivable on auction of Trees	517,526	517,526
b) Prepayments	-	-
c) Others	-	-
3. Income Accrued:	-	-
a) On Investments from Earmarked/Endowment Funds	-	-
b) On Investments - Others	-	-
c) On Loans and Advances	-	-
d) Others (includes income due unrealised)	-	-
4. Claims Receivable	-	-
5. Branch & Division	-	-
TOTAL (B)	10,300,695	12,492,416
GRAND TOTAL (A + B)	53,695,353	48,533,300
sd/-	sd/-	
Accounts Officer	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 Period/Year Ended 31st March, 2025		
(Amount in Rs.)		
SCHEDULE 12 - INCOME FROM SALES/SERVICES - NIEPMD	Current Year	Previous Year
1) <u>Income from Sales</u>		
a) Sale of Finished Goods	41,376,562.78	-
b) Sale of Raw Material	-	-
c) Sale of Scraps	-	-
2) <u>Income from Services</u>		
a) Labour and Processing Charges	-	-
b) Professional/Consultancy Services	-	-
c) Agency Commission and Brokerage	35,000	1,462,237
d) Maintenance Services (Equipment/Property)	-	-
e) Others (Specify)	1,175,830.00	-
TOTAL	42,587,393	1,462,237
(Amount in Rs.)		
SCHEDULE 12 - INCOME FROM SALES/SERVICES - CRC-K	Current Year	Previous Year
1) <u>Income from Sales</u>		
a) Sale of Finished Goods	-	-
b) Sale of Raw Material	-	-
c) Sale of Scraps	-	-
2) <u>Income from Services</u>		
a) Labour and Processing Charges	-	-
b) Professional/Consultancy Services	-	-
c) Agency Commission and Brokerage	-	-
d) Maintenance Services (Equipment/Property)	-	-
e) Others (Specify)	-	-
TOTAL	-	-
SCHEDULE 13 - GRANTS/SUBSIDIES - NIEPMD	Current Year	Previous Year
(Irrevocable Grants & Subsidies Received)		
1) Central Government	13,500,000	18,544,449
1) Central Government (Capital)	-	-
1) Central Government (General)	144,376,000	155,668,000
1) Central Government (Salaries)	28,807,000	49,585,551
1) Central Government (SC-Capital)	-	-
1) Central Government (SC-General)	-	900,000
1) Central Government (ST-Capital)	-	-
1) Central Government (ST-General)	-	2,500,000
1) Central Government (NER)	-	-
1) Central Government (SAP)	-	-
2) Less: Capital Grants for the Year	-	-
3) Government Agencies	-	-
4) Institutions/Welfare Bodies	-	-
5) International Organisations	-	-
6) Others (Specify) (GIA in Transit)	-	-
7) Unspent Grants of Previous Years	26,194,902	21,153,415
7) Unspent Grants of Previous Years (Capital)	914,469	-
7) Unspent Grants of Previous Years (General)	5,673,744	1,112,670
7) Unspent Grants of Previous Years (Salaries)	-	-
7) Unspent Grants of Previous Years (SC-Capital)	-	-
7) Unspent Grants of Previous Years (SC-General)	5,967,405	5,178,460
7) Unspent Grants of Previous Years (ST-Capital)	-	-
7) Unspent Grants of Previous Years (ST-General)	7,003,658	4,503,658
7) Unspent Grants of Previous Years (NER)	-	-
7) Unspent Grants of Previous Years (SAP)	-	-
8) (Unspent Grants of Current Year Trf. To Sch - 7)	16,951,649	44,733,844
TOTAL (Matching Grants transferred to I&E A/c)	215,485,529	214,412,359
sd/-	sd/-	
Accounts Officer	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 Period/Year Ended 31st March, 2025		
(Amount in Rs.)		
SCHEDULE 13 - GRANTS/SUBSIDIES - CRC-K	Current Year	Previous Year
(Irrevocable Grants & Subsidies Received)		
1) Central Government	29,500,000	23,284,000
2) GIA in Transit	-	5,979,000
3) ADIP	-	-
4) Institutions/Welfare Bodies	-	-
5) International Organisation	-	-
6) Unspent Grant of Previous year	1,706,123	23,823,173
(-) Capital Grants	-	-
Total Grants	31,206,123	53,086,173
Unspent Grant of Current Year = Total Grand of the Year - Expenditure during the year (Rs.31206122.98-30284317.50=921805.48) to Sch 7	1,398,898	1,229,030
TOTAL	29,807,225	51,857,143
SCHEDULE 14 - FEES/SUBSCRIPTIONS - NIEPMD	Current Year	Previous Year
1) Entrance Fees / Academic Fees	26,493,221	31,093,828
2) Annual Fees / Subscriptions	-	-
3) Seminar / Program Fees	1,902,208	856,833
4) Consultancy Fees	-	-
5) Others	-	1,982,485
TOTAL	28,395,430	33,933,147
Note - Accounting Policies towards each item are to be disclosed		
SCHEDULE 14 - FEES/SUBSCRIPTIONS - CRC-K	Current Year	Previous Year
1. Admission Fee	-	-
2. Course Fee (Diploma, Degree, PG, and Certificate Course) Tuition fees & exam fees	6,542,500	6,751,800
3. Internship Fees	135,000	156,000
4. Annual Fees/Subscriptions	-	-
5. Seminar / program Fees (Application & Registration Fees)	301,050	335,585
6. Consultancy Fees	-	-
7. Application Fee	21,980	21,600
TOTAL	7,000,530	7,264,985
Note - Accounting Policies towards each item are to be disclosed		
sd/-	sd/-	
Accounts Officer	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 Period/Year Ended 31st March, 2025				
<u>Amount in Rs.</u>				
SCHEDULE 15 - INCOME FROM INVESTMENTS - NIEPMD	Investment from Earmarked Fund		Investment-Others	
	Current Year	Previous Year	Current Year	Previous Year
(Income on Invest. From Earmarked/Endowment Funds transferred to Funds)				
1) Interest				
a) On Govt. Securities	-	-	-	-
b) Other Bonds/Debentures	-	-	-	-
2) Dividends:				
a) On Shares	-	-	-	-
b) On Mutual Fund Securities	-	-	-	-
3) Rents	-	-	-	-
4) Others (Specify)	-	-	-	-
TOTAL	-	-	-	-
TRANSFERRED TO EARMARKED/ENDOWMENT FUNDS				
			<u>Amount in Rs.</u>	
SCHEDULE 15 - INCOME FROM INVESTMENTS - CRC-K	Investment from Earmarked Fund		Investment-Others	
	Current Year	Previous Year	Current Year	Previous Year
(Income on Invest. From Earmarked/Endowment Funds transferred to Funds)				
1) Interest				
a) On Govt. Securities	-	-	-	-
b) Other Bonds/Debentures	-	-	-	-
2) Dividends:				
a) On Shares	-	-	-	-
b) On Mutual Fund Securities	-	-	-	-
3) Rents	-	-	-	-
4) Others (Specify)	-	-	-	-
TOTAL	-	-	-	-
TRANSFERRED TO EARMARKED/ENDOWMENT FUNDS				
sd/-		sd/-		
Accounts Officer		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 Period/Year Ended 31st March, 2025			
<u>Amount in Rs.</u>			
		Current Year	Previous Year
SCHEDULE 16 - INCOME FROM ROYALTY, PUBLICATION ETC. - NIEPMD			
1) Income from Royalty		-	-
2) Income from Publications		-	-
3) Others (specify)		-	-
TOTAL		-	-
SCHEDULE 16 - INCOME FROM ROYALTY, PUBLICATION ETC. - CRC-K			
1) Income from Royalty		-	-
2) Income from Publications		-	-
3) Others (specify)		-	-
TOTAL		-	-
sd/-		sd/-	
Accounts Officer		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 Period/Year Ended 31st March, 2025				
Amount in Rs.				
SCHEDULE 17 - INTEREST EARNED - NIEPMD			Current Year	Previous Year
1) On Term Deposits:				
a) With Scheduled Banks (Term Deposits)			15,997,471	16,193,438
b) With Non-Scheduled Banks			-	-
c) With Institutions			-	-
d) Others			-	-
2) On Savings Accounts:				
a) With Scheduled Banks (Savings A/c)			2,713,362	2,684,331
b) With Non-Scheduled Banks			-	-
c) Post Office Savings Account			-	-
d) Others			-	-
3) On Loans:				
a) Employees/Staff			-	-
b) Others			-	-
4) Interest on Debtors and Other Receivables			-	-
TOTAL			18,710,833	18,877,769
Note: Tax deducted at source to be indicated				
SCHEDULE 17 - INTEREST EARNED - CRC-K			Current Year	Previous Year
1) On Term Deposits:				
a) With Scheduled Banks (Term Deposits)			-	-
b) With Non-Scheduled Banks			-	-
c) With Institutions			-	-
d) Others			-	-
2) On Savings Accounts:				
a) With Scheduled Banks (Savings A/c)			817,899	669,153
b) With Non-Scheduled Banks			-	-
c) Post Office Savings Account			-	-
d) Others			-	-
3) On Loans:				
a) Employees/Staff			-	-
b) Others			-	-
4) Interest on Debtors and Other Receivables			-	-
TOTAL			817,899	669,153
Note: Tax deducted at source to be indicated				
sd/-		sd/-		
Accounts Officer		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 Period/Year Ended 31st March, 2025		
		(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	-	-
2) Expost Incentives realized	-	-
3) Fees for Miscellaneous Services	62,200	-
4) Miscellaneous Income	1,428,739	-
TOTAL	1,490,939	-
		(Amount in Rs.)
SCHEDULE 18 - OTHER INCOME - CRC-K	Current Year	Previous Year
1) Profit on Sale/disposal of Assets		
a) Owned assets	-	-
b) Assets acquired out of grants, or received free of cost	-	-
2) Expost Incentives realized	-	-
3) Fees for Miscellaneous Services	-	-
4) Miscellaneous Income	13,175	16,028
TOTAL	13,175	16,028
	Current Year	Previous Year
SCHEDULE 19 - INCREASE/(DECREASE) IN STOCK OF FINISHED GOODS AND WORK IN PROGRESS - NIEPMD		
a) Closing stock		
- Finished Goods	-	-
- Work-in-progress	-	-
b) Less: Opening Stock		
- Finished Goods	-	-
- Work-in-progress	-	-
NET INCREASE/(DECREASE) [a-b]	-	-
	Current Year	Previous Year
SCHEDULE 19 - INCREASE/(DECREASE) IN STOCK OF FINISHED GOODS AND WORK IN PROGRESS - CRC-K		
a) Closing stock		
- Finished Goods	-	-
- Work-in-progress	-	-
b) Less: Opening Stock		
- Finished Goods	-	-
- Work-in-progress	-	-
NET INCREASE/(DECREASE) [a-b]	-	-
sd/-	sd/-	
Accounts Officer	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 Period/Year Ended 31st March, 2025		
		(Amount in Rs.)
SCHEDULE 20 - EXPENDITURE ON PROGRAM AND SERVICES - NIEPMD	Current Year	Previous Year
a) Human Resource Development	24,547,623	20,649,675
b) Programme Expenses	3,346,389	6,354,816
c) Research and Development	10,118	90,000
d) Development of Services	50,906,836	93,476,549
e) Expenses of CRC-Karaikal Ext. Centre	1,024,776	-
f) Documentation and Dissemination (Creation of Awareness)	2,237,428	642,883
g) Grant-in-Aid Routing A/c	-	-
h) Grant-in-Aid SCPwD	-	-
i) Grant-in-Aid AGP Scheme (DAIL)	-	-
TOTAL	82,073,170	121,213,923
SCHEDULE 20 - EXPENDITURE ON PROGRAM AND SERVICES - CRC-K	Current Year	Previous Year
a) STTP Programme Expenses	-	-
TOTAL	-	-
SCHEDULE 20A - ESTABLISHMENT EXPENSES - NIEPMD	Current Year	Previous Year
a) Salaries and Wages	43,301,890	31,883,479
b) Allowances and Bonus	1,760,163	2,560,745
c) Contribution to Provident Fund (NPS)	7,309,535	2,176,641
d) Contribution to Other Fund	-	-
e) Staff Welfare Expenses	-	-
f) Expenses on Employees' Retirement and Terminal Benefits	6,812,957	27,944,054
g) Others (specify)	-	-
TOTAL	59,184,545	64,564,919
sd/-	sd/-	
Accounts Officer	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 Period/Year Ended 31st March, 2025		
		(Amount in Rs.)
SCHEDULE 20A - ESTABLISHMENT EXPENSES - CRC-K	Current Year	Previous Year
a) Salaries and Wages	18,889,333	1,71,96,644
b) Allowances and Bonus	-	-
c) Contribution to Provident Fund (NPS)	1,662,767	1,353,458
d) Contribution to Other Fund	-	-
e) Staff Welfare Expenses	-	-
f) Expenses on Employees' Retirement and Terminal Benefits	-	-
g) Others (specify)	-	-
TOTAL	20,552,100	18,550,102
SCHEDULE 20B - OTHER PROGRAM EXPENSES - NIEPMD	Current Year	Previous Year
a) North East States	-	-
b) ADIP Scheme		
ADIP - HQ	-	-
ADIP - RoC	-	-
ADIP - NER	-	-
c) SIPDA Scheme	-	-
SIPDA - General	-	-
SIPDA - EI	-	-
d) RCI-NBER Programme Expenses (Admn. & Exam Expenses)	-	-
e) Internal Accruals / Routing Expenses	18,093,072	161,814
f) SC Programme Expenses	285,517	111,055
g) ST Programme Expenses	81,761	-
h) SAP Expenses	-	-
TOTAL	18,460,349	272,869
SCHEDULE 20B - OTHER PROGRAM EXPENSES - CRC-K	Current Year	Previous Year
a) North East States	-	-
b) ADIP Scheme		
c) SIPDA Scheme		
d) RCI-NBER Programme Expenses (Admn. & Exam Expenses)	-	-
e) Internal Accruals Expenses	-	-
f) SC Programme Expenses	-	-
g) ST Programme Expenses	-	-
h) SAP Expenses	-	-
TOTAL	-	-
sd/-	sd/-	
Accounts Officer	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 Period/Year Ended 31st March, 2025		
		(Amount in Rs.)
SCHEDULE 21 - OTHER ADMINISTRATIVE EXPENSES ETC. - NIEPMD	Current Year	Previous Year
1. Expenditure on Support Services	37,178,348	12,739,118
2. Electricity and Power, Water	9,396,407	9,038,505
3. Insurance	725,829	521,184
4. Repairs & Maintenance of buildings	2,649,596	2,836,549
5. Repairs and Maintenance of Office Equipments	373,375	1,474,945
6. Vehicles Hire Charges	1,201,486	1,521,463
7. Repairs & Maintenance of School Bus	2,868,128	2,948,925
8. Repairs & Maintenance of Tata Sumo / Bolero	121,410	70,521
9. Postage & Telephone charges	2,447,971	2,613,826
10. Printing and Stationery	2,230,446	1,313,608
11. Travelling and conveyance Expenses	3,569,614	3,237,439
12. Auditors Remuneration	27,785	-
13. Repairs & maintenance of Plants & Machinery	1,100,902	1,067,698
14. Advertisement and Publicity	496,617	1,227,440
15. Repairs & Maintenance of Computers	904,478	4,023,052
16. R & M of Genset	144,220	128,619
17. R & M of Guest House	38,650	162,455
18. R & M Hostels	-	-
19. R & M of Vehicle	475	37,675
20. Miscellaneous Expenditure	2,048,035	1,354,795
21. Building Rent	-	-
22. Legal & Professional Fees	695,770	312,900
23. Publication and periodicals	113,539	43,413
24. Housekeeping Expenses	31,122,150	10,101
25. R & M Electricals	2,182,912	410,440
26. R & M Furniture & Fixtures	424,805	100,677
27. Prior Period Expenditure	-	17,907,487
28. Bank charges	8,662	4,909
Internal Accrual	-	-
Routing A/c	-	-
TOTAL	102,071,609	65,107,742
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)	-	-
c) Others (Specify)	-	10,968
General Interest paid to DEPwD	-	1,824,426
SIPDA Interest paid to DEPwD	-	-
ADIP Interest paid to DEPwD	-	-
TOTAL	-	1,835,394
sd/-	sd/-	
Accounts Officer	Director	
NIEPMD, Chennai	NIEPMD, Chennai	