



भारतीय लेखापरीक्षा और लेखा विभाग  
**INDIAN AUDIT AND ACCOUNTS DEPARTMENT**  
प्रधानानिदेशकलेखापरीक्षा (केंद्रीय)चेन्नैकाकार्यालय  
**OFFICE OF THE DIRECTOR GENERAL OF AUDIT (CENTRAL), CHENNAI**



No: PDA(C)/CE/I/28-62/2023-24/50

Dated:30.10.2023

To,

**The Secretary to Government of India,  
Ministry of Social Justice & Empowerment,  
Room No. 613, A Wing,  
ShastriBhavan,  
New Delhi – 110 001.**

Sub: Separate Audit Report on the accounts of the National Institute for Empowerment of Persons with Multiple Disabilities (NIEPMD),Muttukadu, Chennai for the year 2022-23.

Sir,

I forward herewith the Separate Audit Report on the accounts of National Institute for Empowerment of Persons with Multiple Disabilities, Muttukadu, Chennai for the year 2022-23 along with the statement of accounts. The dates of presentation of the accounts with Separate Audit Report to Parliament may kindly be intimated to this office.

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

Yours faithfully  
Sd/-  
Director/CE

Encl: As stated



No: PDA(C)/CE/I/28-62/2023-24/50

Dated:30.10.2023

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 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 2022-23 to Parliament. Approval of the Competent Authority may be obtained for the Revised Annual Accounts of 2022-23 and the Minutes of the meeting be forwarded at the earliest.

Sd/-  
Director/CE

ANNUAL REPORT 2022 - 23



**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 2023**

We have audited the attached Balance Sheet of National Institute for Empowerment of Persons with Multiple Disabilities, Chennai as at 31<sup>st</sup> March 2023, 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 and 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 Receipt & Payment 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. General**

1. As per Form 65, deposits with CPWD was ₹2.99 crore and Work-in-progress was ₹48.17 crore. Whereas as per annual accounts, deposits with CPWD in Schedule 11 – Current Assets, Loans and Advances was ₹9.91 crore and Work in progress as per Schedule 8 Fixed Assets was ₹36.11 crore. Differences in figures between Form 65 and annual accounts were not reconciled.

Further, within the Schedules forming part of Balance Sheet, deposits with CPWD was shown in Schedule 11 – Current Assets as ₹9.91 crore, where as per schedule 7 – Current Liabilities it was ₹22.98 crore. The difference was not reconciled.

This non-reconciliation is a persistent issue not addressed by the Institute.

2. Provision for retirement benefits was not made on the basis of actuarial valuation as prescribed in Accounting Standard 15. In the absence of actuarial valuation, Audit could not assess the sufficiency of provision of ₹2.49 crore made for Pension /gratuity in annual accounts.

#### **B. Effect of revision in accounts**

Accounts of the Institute were revised on the basis of audit observations. As a result of revision, Assets and Liabilities increased by ₹16.25 crore and surplus reduced by ₹5.47 crore.

#### **C. Grants in aid**

The institute received ₹32.69 crore as grants-in-aid for the year 2022-23 and an unspent balance of ₹14.94 crore of previous year was available, totaling to ₹47.63 crore. Out of this, the institute could utilize a sum of ₹32.33 crore, leaving a balance of ₹15.30 crore as on 31<sup>st</sup> March 2023.

- 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 India.

a. In so far as it relates to the Balance Sheet, of the state of affairs National

Institutes of Empowerment of persons with Multiple Disabilities, Chennai as at 31<sup>st</sup> March 2023; and

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

For and on behalf of the C&AG of India

**Sd/-**

**Principal Director of Audit (Central), Chennai**

## Annexure to Audit Report

**1. Adequacy of Internal Audit System:**

Internal audit was conducted by a Chartered Accountant Firm for the year 2022-23

**2. Adequacy of Internal Control System:**

Internal Control System is adequate.

**3. System of Physical Verification of Fixed Assets and Inventory:**

Physical Verification of Fixed Assets and Inventory was carried out for the year 2022-23.

**4. Regularity in payment of statutory dues:**

The Institute was regular in payment of statutory dues.

Sd/-  
Deputy Director/CE



**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, Tamil Nadu - 603 112**

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<b>NATIONAL INSTITUTE FOR EMPOWERMENT OF PERSONS WITH MULTIPLE DISABILITIES (NIEPMD)</b> (Dept.of Empowerment of Persons with Disabilities(Divyangjan), Ministry of Social Justice & Empowerment, Govt. of India) Chennai, Tamilnadu - 603 112 <b>Balance Sheet For The Year Ended 31st March'2023</b> (Amount in Rs.)			
FUND AND LIABILITIES	Schedule	31st March, 2023	31st March, 2022
CORPUS / CAPITAL FUND - NIEPMD	1	762,876,214	748,105,137
CORPUS / CAPITAL FUND - CRC-K		201,588,082	168,690,298
RESERVES AND SURPLUS	2	-	-
EARMARKED / ENDOWMENTS FUNDS - NIEPMD	3	9,850,592	-
EARMARKED / ENDOWMENTS FUNDS - CRC-K		786,506	-
SECURED LOANS AND BORROWINGS	4	-	-
UNSECURED LOANS AND BORROWINGS	5	-	-
DEFERRED CREDIT LIABILITIES	6	-	-
CURRENT LIABILITIES AND PROVISIONS - NIEPMD	7	733,220,241	580,589,834
CURRENT LIABILITIES AND PROVISIONS - CRC-K		44,849,585	67,402,002
<b>TOTAL</b>		<b>1,753,171,220</b>	<b>1,564,787,271</b>
<b>ASSETS</b>			
<b>FIXED ASSETS</b>			
(a) Created out of Central Governments Grants -NIEPMD	8	380,839,781	397,506,922
(b) Assets Work-in-Progress - NIEPMD		361,166,737	361,166,737
(c) Created out of Central Governments Grants - CRC-K		6,596,048	4,680,128
(d) Assets Work-in-Progress - CRC-K		186,630,943	143,027,771
INVESTMENTS - FROM EARMARKED / ENDOWMENT FUNDS	9	-	-
INVESTMENTS - OTHERS	10	-	-
CURRENT ASSETS, LOANS AND ADVANCES - NIEPMD	11	763,940,529	561,846,692
CURRENT ASSETS, LOANS AND ADVANCES -CRC-K		53,997,182	96,559,021
MISCELLANEOUS EXPENDITURE			
(to the extent not written off or adjusted)			
<b>TOTAL</b>		<b>1,753,171,220</b>	<b>1,564,787,271</b>
SIGNIFICANT ACCOUNTING POLICIES	24		
NOTES ON ACCOUNTS	25		

sd/-  
Accounts Officer (Offg.)

sd/-  
Deputy Registrar (Admin)

sd/-  
Director





**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

**Income And Expenditure Account For The Year Ended 31st March'2023**

(Amount in Rs.)

<b>INCOME</b>	<b>Schedule</b>	<b>31st March, 2023</b>	<b>31st March, 2022</b>
Income from Sales / Services - NIEPMD	12	3,406,009	16,225,772
Grants / Subsidies - NIEPMD	13	255,753,444	197,227,320
Grants / Subsidies - CRC-K		20,072,728	18,431,216
Fees / Subscriptions - NIEPMD	14	71,368,536	70,457,919
Fees / Subscriptions - CRC-K		3,966,068	2,465,382
Income from Investments (Income on Invest. From Earmarked / Endowment Funds transferred to Funds)	15	-	-
Income from Royalty, Publication etc.,	16	-	-
Interest Earned - NIEPMD	17	16,022,211	40,778,354
Interest Earned - CRC-K		526,231	37,411
Other Income - NIEPMD	18	2,411,350	568,574
Other Income - CRC-K		6,701	146,773
Increase / (decrease) in stock of finished goods and works-in-progress	19	-	-
<b>TOTAL (A)</b>		<b>373,533,278</b>	<b>346,338,721</b>
<b>EXPENDITURE</b>			
Expenditure on Program & Services - NIEPMD	20	78,188,728	70,717,749
Expenditure on Program & Services - CRC-K		470,494	182,422
Establishment Expenses - NIEPMD	20A	47,535,368	71,228,614
Establishment Expenses -CRC-K		19,883,340	18,062,862
Other Program Expenditure - NIEPMD	20B	88,598,294	94,208,488
Other Administrative Expenses etc., - NIEPMD	21	63,097,694	53,104,567
Other Administrative Expenses etc., - CRC-K		4,217,894	2,835,498
Expenditure on Grants, Subsidies et.,	22	-	-
Interest Paid - NIEPMD	23	10,724,220	-
Depreciation (net Total at the year-end - Coress. to Sch. 8) - NIEPMD		28,161,968	29,322,202
Depreciation (net Total at the year-end - Coress. to Sch. 8) - CRC-K		619,680	594,109
<b>TOTAL (B)</b>		<b>341,497,680</b>	<b>310,340,199</b>
Balance being excess of Income over Expenditure (A-B) - NIEPMD		<b>60,817,246</b>	<b>35,998,522</b>
Balance being excess of Income over Expenditure (A-B) - CRC-K		<b>-619,680</b>	<b>-594,109</b>
Transfer to Special Reserve (Specify Eash)		-	-
Transfer to / from General Reserve		-	-
<b>BALANCE BEING SURPLUS / (DEFICIT) CARRIED TO CORPUS / CAPITAL FUND - NIEPMD</b>		<b>32,655,278</b>	<b>6,082,211</b>
<b>BALANCE BEING SURPLUS / (DEFICIT) CARRIED TO CORPUS / CAPITAL FUND - CRC-K</b>		<b>-</b>	<b>0</b>
<b>SIGNIFICANT ACCOUNTING POLICIES</b>	24		
<b>NOTES ON ACCOUNTS</b>	25		

sd/-  
Accounts Officer (Offg.)

sd/-  
Deputy Registrar (Admin)

sd/-  
Directr



NATIONAL INSTITUTE FOR EMPOWERMENT OF PERSONS WITH MULTIPLE DISABILITIES (NIEPMD)					
(Dept. of Empowerment of Persons with Disabilities, Ministry of Social Justice & Empowerment Govt. of India)					
East Coast Road, Muttukadu, Kovalam Post, Chennai - 603 112, Tamil Nadu.					
NIEPMD - MAIN A/c					
(Amount in Rs.)					
Receipts & Payments Statement For The Period/ Year Ended 31st March, 2023					
Receipts	2022-23	2021-22	Payments	2022-23	2021-22
Opening Balance	96,328,074	30,954,197	Salary & Wages	93,479,046	84,350,095
Grants-in-Aid	261,752,340	332,601,000	Administrative Expenses	28,350,191	49,132,163
Interest on SB A/c	1,824,426	10,499,461	HRD - Programme & Services		55,175,407
Other receipts - ATM Rent	-	36,251	Interest paid to DEPwD	9,389,566	12,492,620
Pre-Closure of Term Deposits	-	17,042,575	Unspent Grant-in-Aid paid to DEPwD	-	5,611,616
NIEPMD - Internal Accrual	2,882,020	22,420	Purchase of Fixed Assets	25,827	3,116,890
NIEPMD - SIPDA	-	2,527	Advance paid to CPWD	950,222	74,200,000
NIEPMD - CRC-Shillong	83,644	-	GST Input receivables		1,421,962
Unknown Receipts	1,261,404	-	Sundry Creditors	65,960,334	-
Other Receipts (Carry Forward)	2,257	-	North East Expenses	25,900,937	-
			SAP Expenses	106,657	-
			SC Program Expenses	2,092,540	-
			ST Program Expenses	2,838,342	-
			Loans & Advances	276,211	-
			Prepaid Expenses	55,201	-
			Security Deposit	201,832	-
			Professional Tax Payments	-	57,500
			Duties & Taxes / TDS payments	5,553,791	3,964,675
			Expenses on AGP Scheme	-	1,088,432
			Refund of caution deposit	-	772,892
			NIEPMD - CRC-A&N	64,025	1,694,530
			NIEPMD ADIP	2,061,839	-
			NIEPMD - SIPDA	34,862	-
			NIEPMD Pension & Gratuity	6,656,000	-
			NIEPMD - CRC-Shillong	-	1,690,163
			NIEPMD - RCI	4,810	61,412
			Closing Balance with Indian Bank	120,131,932	96,328,074
<b>Total</b>	<b>364,134,165</b>	<b>391,158,431</b>	<b>Total</b>	<b>364,134,165</b>	<b>391,158,431</b>

sd/-  
Accounts Officer (Offg.)

sd/-  
Deputy Registrar (Admin)

sd/-  
Director



NATIONAL INSTITUTE FOR EMPOWERMENT OF PERSONS WITH MULTIPLE DISABILITIES (NIEPMD)

(Dept. of Empowerment of Persons with Disabilities, Ministry of Social Justice & Empowerment Govt. of India)

East Coast Road, Muttukadu, Kovalam Post, Chennai - 603 112, Tamil Nadu.

NIEPMD - MAIN A/c

(Amount in Rs.)

Income & Expenditure Statement For The Period/Year Ended 31st March, 2023

Income	2022-23	2021-22	Expenditure	2022-23	2021-22
Grant-in-Aid		187,066,894	Salaries & Wages	38,763,150	49,849,376
GIA Received - Capital (Other than Building)	31,902,118	-	Allowances and Bonus	4,699,940	5,627,859
GIA Received - General	99,500,000	-	Contribution to Provident Fund	-	1,629,318
GIA Received - NER	22,500,000	-	Contribution to Other Fund	4,072,278	1,250,307
GIA Received - Salaries	99,300,000	-	Provision for Earned Leave, Pension & Gratuity	-	2,173,089
GIA Received - SAP	2,000,000	-	Expenditure on Support Services	29,974,900	30,038,967
GIA Received - SC Capital	950,222	-	North East States	26,425,145	27,638,034
GIA Received - SC General	5,600,000	-	Printing & Stationery	1,852,032	648,913
Interest on SB A/c	1,824,426	1,447,343	Travelling and Conveyance Expenses	2,218,003	780,020
Interest on FD A/c	1,964,840	6,929,668	Auditors Remuneration	441,855	237,710
Other Misc. Income	-	118,792	R&M Plant & Machinery	1,904,315	2,346,541
Excess of Expenses over Income	-	38,337,123	Advertisement & Publicity	350,745	689,396
			R&M Computers	2,142,709	2,469,314
			R&M Genset	1,448,169	1,121,472
			R&M Guest House	27,035	67,706
			R&M Hostel	20,400	42,100
			R&M Battery Vehicle	25,960	220,362
			Electricity & Power	7,437,599	5,725,004
			Misc. Expenses	110,834	72,689
			Legal Fees	109,805	15,000
			Publication & Periodicals	122,009	82,270
			Insurance	338,455	222,376
			R&M Building	3,305,012	2,718,109
			R&M Office Equipment's	319,506	126,776
			R&M Electrical	167,037	-
			R&M Furniture & Fixture	7,465	-
			Vehicle Hire Charges	2,330,201	525,306
			R&M School Bus	2,589,901	682,276
			R&M Tata Sumo	171,776	139,842
			House Keeping Expenses	530,204	-
			SAP Expenditure	264,352	-
			SC Programme Expenses	2,090,852	-
			ST Programme Expenses	2,838,318	-
			Prior Period Expenditure	2,799,116	-
			Postage & Telephone Charges	2,338,486	1,663,644
			Interest Refund to DEPwD	9,389,566	-
			Development of Services	54,793,804	31,691,958
			Development of Services	4,087,557	-
			Documentation and Dissemination	741,658	804,758
			HRD Expenses	18,249,839	32,283,991
			Grant-in-Aid AGP Scheme (DAIL)	870	1,296,316
			Depreciation	-	29,019,021
			Excess of Income over Expenses	36,040,749	-
<b>Total</b>	<b>265,541,606</b>	<b>233,899,820</b>	<b>Total</b>	<b>265,541,606</b>	<b>233,899,820</b>

sd/-  
Accounts Officer (Offg.)

sd/-  
Deputy Registrar (Admin)

sd/-  
Director



NATIONAL INSTITUTE FOR EMPOWERMENT OF PERSONS WITH MULTIPLE DISABILITIES (NIEPMD)					
(Dept. of Empowerment of Persons with Disabilities, Ministry of Social Justice & Empowerment Govt. of India)					
East Coast Road, Muttukadu, Kovalam Post, Chennai - 603 112, Tamil Nadu.					
NIEPMD - MAIN A/c					
(Amount in Rs.)					
Balance Sheet For The Period/Year Ended 31st March, 2023					
Liabilities	2022-23	2021-22	Assets	2022-23	2021-22
Capital Fund opening balance	465,564,476	415,408,518	Fixed Assets	377,132,983	393,398,444
Add: Capital Fund received	31,902,118	98,301,000	Capital Work-in-Progress	361,166,737	361,166,737
Less: Excess of Expenses over Income	36,040,749	-38,337,123	Term Deposit with Indian Bank	73,732,421	70,166,746
Advance with CPWD, Chennai	219,194,325	219,194,325	Advance with CPWD A/c payable	89,453,953	88,503,731
Security Deposit	4,760,191	4,664,472	Security Deposit - TNEB	926,380	490,310
Superannuation / Pension & Gratuity Payable	-	8,894,073	Income Accrued (FD & TNEB)	2,526,504	4,178,462
NPS Employees & Employer Contribution	-	123,832	Prepayment Insurance	428,911	101,582
Interest Payable - Main	486,072	486,072	Cash Balance	-	4
Audit Fees Payable	72,560	200,000	Sundry Debtors	212,801	-
Unspent Grant in Main SB Account	25,342,577	72,575,683	GST Input Receivable	2,186,161	2,179,966
Unspent Amt (SB, RIP Deposit of RCI, IA)	161,768,808	161,768,808	CRC-Shillong A/c	-	10,000
Unspent GIA for student & AGP Scheme	217,000	217,000	NIEPMD - Internal Accrual	21,149	706,978
NIEPMD - SIPDA A/c	299	50,637	NIEPMD - ADIP A/c	-	1,913
CRC-A&N A/c	-	64,025	NIEPMD - RCI A/c	-	61,412
Provision for Expenses	3,740,506	7,285,220	NIEPMD - RCI Account	2,904,107	2,763,977
Provision for Expenses	3,469,353	-		-	-
Pension & Gratuity Liabilities	-	17,305,898	Loans & Advances	11,717	-
Unspent Grant-in-Aid - ADIP A/c	49,047,237	49,047,237	Bank Balance with Indian Bank	29,903,511	96,328,070
Unspent Grant-in-Aid - SIPDA A/c	2,808,655	2,808,655	Indian Bank - Capital	9,928,342	-
NIEPMD ADIP	1,670	-	Indian Bank - Capital (other than building)	31,902,118	-
CRC-Shillong A/c	73,644	-	Indian Bank - General	16,423,185	-
Duties & Taxes	138,440	-	Indian Bank - NER	5,082,060	-
Sundry Creditors	455,116	-	Indian Bank - Salaries	15,467,966	-
Receipts from Unknown	1,259,746	-	Indian Bank - SAP	1,735,648	-
Staff Payable / Receivable	4,946	-	Indian Bank - SC General	5,178,560	-
NIEPMD Pension & Gratuity	24,487,268	-	Indian Bank - ST General	4,510,543	-
<b>Total</b>	<b>1,03,08,35,756</b>	<b>1,02,00,58,332</b>	<b>Total</b>	<b>1,03,08,35,756</b>	<b>1,02,00,58,332</b>

sd/-  
Accounts Officer (Offg.)

sd/-  
Deputy Registrar (Admin)

sd/-  
Director





<b>NATIONAL INSTITUTE FOR EMPOWERMENT OF PERSONS WITH MULTIPLE DISABILITIES (NIEPMD)</b>					
<b>(Dept. of Empowerment of Persons with Disabilities, Ministry of Social Justice &amp; Empowerment Govt. of India)</b>					
<b>East Coast Road, Muttukadu, Kovalam Post, Chennai - 603 112, Tamil Nadu.</b>					
<b>NIEPMD - Internal Accrual A/c</b>					
<b>(Amount in Rs.)</b>					
<b>Receipts &amp; Payments Statement For The Period/Year Ended 31st March, 2023</b>					
<b>Receipts</b>	<b>2022-23</b>	<b>2021-22</b>	<b>Payments</b>	<b>2022-23</b>	<b>2021-22</b>
Opening Balance	83,091,111	48,736,031	Bank Charges	14,160	14,218
Less: Prior Period Adjustments	149,000	-	Fixed Deposits	30,248,660	20,000,000
Receipts for Hostel Maint. Charges	4,553,833	7,589,729	CSR Project A/c	-	45,200
Receipts for Registration Fees	3,469,259	2,402,488	EI Project (Salary)	3,627,909	3,319,300
Receipts for Exam & Record Fees	1,477,641	1,084,451	Misc. Expenses	-3	63,600
Receipts for Training Fees	745,860	441,010	NIEPMD - Main A/c	644,188	5,770,747
Receipts for Application Fees	367,575	319,032	Loan & Advances (GST)	-	4,524,558
Receipts for Guest House Fees	185,185	84,250	Bank Balance	39,667,404	83,091,111
Receipts for User Charges	926,730	559,574	Security Deposit	700,000	-
Receipts for Sale of DAIL products	22,060	44,149	TCS & TDS Payable	66,730	-
Receipts for Tuition Fees	19,260,703	18,433,141	GST TDS Payable	1,333,585	-
Receipts for Sale of Medicines	136,165	231,806	Caution Deposit Refund	159,500	-
Receipts for Misc.	394,714	652,793	Loans & Advances	312,936	-
Receipts for Visiting Charges	53,000	22,275	Sundry Creditors	73,990,005	
Receipts for SSA, Gujarat	-	19,325,589			
Receipts for Students Scholarship	69,176	2,087,725			
Receipts for Various SSA for TLM Kits	-	13,013,009			
Receipts for TISS Project	-	150,000			
Receipts for Processing Fees	-	144,000			
Interest on SB A/c	1,472,250	1,507,683			
Receipts from Unknown	4,099,962	-			
Receipts from Sundry Debtors	25,558,540	-			
GIA Received for CBID Course	527,800	-			
NIEPMD ADIP A/c	2,302,333	-			
NIEPMD RCI A/c	9,000	-			
NIEPMD Routing A/c	3,516	-			
NIEPMD SIPDA A/c	1,239,000	-			
Interest on FD A/c	948,660	-			
<b>Total</b>	<b>150,765,074</b>	<b>116,828,734</b>	<b>Total</b>	<b>150,765,074</b>	<b>116,828,734</b>

sd/-  
Accounts Officer (Offg.)

sd/-  
Deputy Registrar (Admin)

sd/-  
Director



NATIONAL INSTITUTE FOR EMPOWERMENT OF PERSONS WITH MULTIPLE DISABILITIES (NIEPMD)					
(Dept. of Empowerment of Persons with Disabilities, Ministry of Social Justice & Empowerment Govt. of India)					
East Coast Road, Muttukadu, Kovalam Post, Chennai - 603 112, Tamil Nadu.					
NIEPMD - Internal Accrual A/c					
(Amount in Rs.)					
Income & Expenditure Statement For The Period/Year Ended 31st March, 2023					
Income	2022-23	2021-22	Expenditure	2022-23	2021-22
Receipts from SSA Projects	3,372,247	15,945,047	SSA Project Expenses		-
Interest on SB & FD A/c	10,353,467	10,305,160	EI Project (Salary)	3,627,909	3,382,900
Receipts for various services	7,105,723	32,655,209	Programme Expenses	67,458	45,200
Receipts from Students	25,860,773	-	Depreciation	-	174,935
GIA Received for CDEIC	3,302,800	-	Bank Charges	14,160	14,218
GIA Received for CBID	527,800	-	Excess income over Expenses	46,813,284	55,288,163
<b>Total</b>	<b>50,522,811</b>	<b>58,905,416</b>	<b>Total</b>	<b>50,522,811</b>	<b>58,905,416</b>
Balance Sheet For The Period/Year Ended 31st March, 2023					
Liabilities	2022-23	2021-22	Assets	2022-23	2021-22
Capital Fund	188,118,291	132,979,128	Fixed Assets	3,157,577	3,323,765
Excess of Income over Expenses	46,813,284	55,288,163	Fixed Deposit	170,737,528	133,711,042
TDS / GST Payable	13,457,991	503,415	Bank Balance	39,667,404	83,091,111
Receipts from NHRM	300,000	300,000	NIEPMD ADIP A/c	-	238,533
Receipts from CSR projects	702,194	702,194	GST Input receivable	10,900,623	3,062,718
Receipts for Security Deposits	710,225	869,725	Income Accrued on Term Deposits	3,739,966	2,585,235
NIEPMD - Main A/c	21,149	706,977	NIEPMD Pension & Gratuity	768,078	-
Advances received from Vendors	7,194,162	-	NIEPMD - Routing A/c	71,183,098	-
Receipts of SSA Gujarat	1,825,458	3,351,157	Loans & Advances	240,000	-
Loans & Advances (Liabilities)	700,000	-	NIEPMD SIPDA A/c	700,000	-
Receipts from various SSA for TLM kits	-	31,253,389	Security Deposits	700,000	-
NIEPMD - RCI A/c	58,256	58,256	GST TDS Receivable	3,034,247	-
Receipts from Unknown	4,099,962	-		-	-
Sundry Creditors	-89	-		-	-
<b>Total</b>	<b>264,000,884</b>	<b>226,012,404</b>	<b>Total</b>	<b>304,828,520</b>	<b>226,012,404</b>

sd/-  
Accounts Officer (Offg.)

sd/-  
Deputy Registrar (Admin)

sd/-  
Director



NATIONAL INSTITUTE FOR EMPOWERMENT OF PERSONS WITH MULTIPLE DISABILITIES (NIEPMD)					
(Dept. of Empowerment of Persons with Disabilities, Ministry of Social Justice & Empowerment Govt. of India)					
East Coast Road, Muttukadu, Kovalam Post, Chennai - 603 112, Tamil Nadu.					
NIEPMD - Routing A/c					
(Amount in Rs.)					
<b>Receipts &amp; Payments Statement For The Period/Year Ended 31st March, 2023</b>					
Receipts	2022-23	2021-22	Payments	2022-23	2021-22
Opening Balance	3,170	-	Duties & Taxes	10,722	-
Grant-in-Aid	1,165,000	-	Sundry Creditors	34,133,922	-
Interest on SB A/c	732,752	-	Loans & Advances	10,000	-
NIEPMD IA A/c	23,527,472	-	NIEPMD RCI A/c	649,600	-
NIEPMD RCI A/c	649,600	-	Grant-in-Aid Expenses	49,972	-
Sundry Debtors	82,401,826	-	Bank Charges	6	-
	-	-	Short Term Program	110,644	-
	-	-	Sundry Debtors	95,223	-
	-	-	Closing Balance	73,419,732	3,170
<b>Total</b>	<b>108,479,820</b>	<b>-</b>	<b>Total</b>	<b>108,479,820</b>	<b>3,170</b>
<b>Income &amp; Expenditure Statement For The Period/Year Ended 31st March, 2023</b>					
Income	2022-23	2021-22	Expenditure	2022-23	2021-22
Interest on SB A/c	732,752	-	Bank Charges	6	-
Grant-in-Aid	850,000	-	Excess of Income over Expenses	1,582,746	-
<b>Total</b>	<b>1,582,752</b>	<b>-</b>	<b>Total</b>	<b>1,582,752</b>	<b>-</b>
<b>Balance Sheet For The Period/Year Ended 31st March, 2023</b>					
Liabilities	2022-23	2021-22	Assets	2022-23	2021-22
Capital Fund	3,170	3,170	Bank Accounts	73,419,732	3,170
Add: Excess of Income over Expense	1,582,746	-		-	-
Duties & Taxes - TCS & TDS Payable	30,988	-		-	-
Duties & Taxes - GST TDS Payable	619,730	-		-	-
NIEPMD IA A/c	71,183,098	-		-	-
<b>Total</b>	<b>73,419,732</b>	<b>3,170</b>	<b>Total</b>	<b>73,419,732</b>	<b>3,170</b>

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Accounts Officer (Offg.)

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Deputy Registrar (Admin)

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Director



NATIONAL INSTITUTE FOR EMPOWERMENT OF PERSONS WITH MULTIPLE DISABILITIES (NIEPMD)					
(Dept. of Empowerment of Persons with Disabilities, Ministry of Social Justice & Empowerment Govt. of India)					
East Coast Road, Muttukadu, Kovalam Post, Chennai - 603 112, Tamil Nadu.					
CRC Kozhikode A/c					
(Amount in Rs.)					
Receipts & Payments Statement For The Period/Year Ended 31st March, 2023					
Receipts	2022-23	2021-22	Payments	2022-23	2021-22
CRC Main A/c	42,251,606	33,016,316	Salaries	19,873,331	18,062,862
Academic Fee	3,852,420	2,480,802	Fixed Deposits	2,512,613	1,076,649
Other Receipts	206,558	247,132	Loans & Advances	15,575,259	13,800,642
Income (Int.) on Internal Accrual	526,231	37,411	Administrative & Recurring Exp.	3,976,861	2,933,349
Loans & Advances Recoveries	501,796	321,449	Current / Statutory Liabilities	4,706,698	3,995,367
Misc. Receipts	40,740	214,400	Misc. Payments	92,910	120,279
Grant in Aid	24,444,000	46,978,214	Deposits	-	3,256
Current / Statutory Liabilities	4,970,234	4,049,285	Transfer to ADIP A/c.	-	5,101,000
			Closing Balance	30,055,913	42,251,606
<b>Total</b>	<b>76,793,585</b>	<b>87,345,009</b>	<b>Total</b>	<b>76,793,585</b>	<b>87,345,009</b>
Income & Expenditure Statement For The Period/Year Ended 31st March, 2023					
Income	2022-23	2021-22	Expenditure	2022-23	2021-22
Income from Sales / Services	-	-	Expenditure on Program & Services	470,494	182,422
Grants / Subsidies	20,072,728	18,431,216	Establishment Expenses	19,883,340	18,062,862
Fees / Subscriptions	3,966,068	2,465,382	Other Program Expenditure	-	-
Income from Investments (Income on Invest. From Earmarked / Endowment Funds transferred to Funds)	-	-	Other Administrative Expenses etc.,	4,217,894	2,835,498
Income from Royalty, Publication etc.,	-	-	Expenditure on Grants, Subsidies et.,	-	-
Interest Earned	526,231	37,411	Interest	-	-
Other Income	6,701	146,773	Depreciation	619,680	730,221
Excess of Expense over Income	619,680	-			
<b>Total</b>	<b>25,191,408</b>	<b>21,080,782</b>	<b>Total</b>	<b>25,191,408</b>	<b>21,811,003</b>
Balance Sheet For The Period/Year Ended 31st March, 2023					
Liabilities	2022-23	2021-22	Assets	2022-23	2021-22
Corpus / capital fund	201,588,082	168,554,186	Fixed assets	193,226,991	147,707,899
Reserves and surplus	-	-	Investments - from earmarked / endowment funds	-	-
Earmarked / endowments funds	786,506	5,261,700	Investments - others	-	-
Secured loans and borrowings	-	-	Current assets, loans and advances	53,997,182	101,823,916
Unsecured loans and borrowings	-	-	Miscellaneous expenditure	-	-
Deferred credit liabilities	-	-			
Current liabilities and provisions	44,849,585	75,715,929			
<b>Total</b>	<b>247,224,173</b>	<b>249,531,815</b>		<b>247,224,173</b>	<b>249,531,815</b>

sd/-  
Accounts Officer (Offg.)

sd/-  
Deputy Registrar (Admin)

sd/-  
Director





NATIONAL INSTITUTE FOR EMPOWERMENT OF PERSONS WITH MULTIPLE DISABILITIES (NIEPMD)					
(Dept. of Empowerment of Persons with Disabilities, Ministry of Social Justice & Empowerment Govt. of India)					
East Coast Road, Muttukadu, Kovalam Post, Chennai - 603 112, Tamil Nadu.					
CRC-Andaman & Nicobar A/c					
(Amount in Rs.)					
Receipts & Payments Statement For The Period/Year Ended 31st March, 2023					
Receipts	2022-23	2021-22	Payments	2022-23	2021-22
Opening Balance	3,645,596	-	Purchase of Fixed Assets	120,593	34,239
Grants-in-Aid	4,764,025	6,200,000	Administrative Expenses	91,406	17,079
Interest on SB A/c	39,628	4,337	Tax Payments	297	-
NIEPMD - Main A/c	-	1,582,492	Loans & Advances	248,046	-
			CRC-A&N Expenses	875,468	1,424,919
			Salary & Wages	5,798,475	2,664,996
			Balance with Bank	1,314,964	3,645,596
<b>Total</b>	<b>8,449,249</b>	<b>7,786,829</b>	<b>Total</b>	<b>8,449,249</b>	<b>7,786,829</b>
Income & Expenditure Statement For The Period/Year Ended 31st March, 2023					
Income	2022-23	2021-22	Expenditure	2022-23	2021-22
Grants-in-Aid	4,700,000	6,200,000	Salaries & Wages	5,821,198	2,664,996
Interest on SB A/c	39,628	4,337	Printing & Stationery	35,669	1,280
Excess of Expenses over income	2,335,092	-	R&M Plant & Machinery	1,580	3,700
			R&M Computers	3,302	1,900
			R&M Buildings	5,174	1,893
			Postage & Telephone Charges	25,350	3,173
			Depreciation	37,901	13,341
			HRD Expenses	-	1,790
			Admin Expenses	368,283	3,343
			CRC A&N Short Term Prog. Expenses	776,263	1,424,919
			Excess of Income over Expenses	-	2,084,002
<b>Total</b>	<b>7,074,720</b>	<b>6,204,337</b>	<b>Total</b>	<b>7,074,720</b>	<b>6,204,337</b>
Balance Sheet For The Period/Year Ended 31st March, 2023					
Liabilities	2022-23	2021-22	Assets	2022-23	2021-22
Capital Fund	3,913,027	1,829,025	Fixed Assets	286,098	203,406
Add: Excess Income over Expenses	-2,335,092	2,084,002	NIEPMD - Main A/c	-	64,025
Expenses Payable	463	-	Loans & Advances	59	-
Duties & Taxes	22,723	-	Balance with Indian Bank	1,314,964	3,645,596
<b>Total</b>	<b>1,601,121</b>	<b>3,913,027</b>	<b>Total</b>	<b>1,601,121</b>	<b>3,913,027</b>

sd/-  
Accounts Officer (Offg.)

sd/-  
Deputy Registrar (Admin)

sd/-  
Director



NATIONAL INSTITUTE FOR EMPOWERMENT OF PERSONS WITH MULTIPLE DISABILITIES (NIEPMD)					
(Dept. of Empowerment of Persons with Disabilities, Ministry of Social Justice & Empowerment Govt. of India)					
East Coast Road, Muttukadu, Kovalam Post, Chennai - 603 112, Tamil Nadu.					
CRC - Shillong					
(Amount in Rs.)					
<b>Receipts &amp; Payments Statement For The Period/Year Ended 31st March, 2023</b>					
Receipts	2022-23	2021-22	Payments	2022-23	2021-22
Opening Balance	1,689,267	-	Purchase of Fixed Assets	121,248	355,746
Add: Prior Period Adjustments	-	-	Sundry Creditors	439,618	-
[B&D] NIEPMD Main A/c	8,458	3,192,118	Administrative Expenses	237,251	22,184
Interest on SB A/c	107,844	6,631	Establishment Expenses -Shillong	-	1,554,618
Grants-in-Aid for CRC- Shillong	-	,778,000	Salary & Wages	3,818,896	1,734,832
Grants-in-Aid - General	3,000,000	-	R&M Tools & Plants	-	620,102
Grants-in-Aid - Salary	3,000,000	-	Advances Paid	1,232,334	-
Grants-in-Aid - Non Recurring (Capital)	15,000,000	-	Duties & Taxes	594	-
	-	-	CPWD Advance - Boundary Wall	8,500,000	-
	-	-	Closing Bank Balance	107,844	1,689,267
	-	-	Indian Bank - Non Recurring (Capital)	7,080,201	-
	-	-	Indian Bank - General	1,201,479	-
	-	-	Indian Bank - Salary	146,104	-
<b>Total</b>	<b>22,885,569</b>	<b>5,976,749</b>	<b>Total</b>	<b>22,885,569</b>	<b>5,976,749</b>
<b>Income &amp; Expenditure Statement For The Period/Year Ended 31st March, 2023</b>					
Income	2022-23	2021-22	Expenditure	2022-23	2021-22
Grants-in-Aid	-	2,778,000	Salaries & Wages	3,856,165	1,734,832
Grants-in-Aid - General	3,000,000	-	Depreciation	138,890	76,985
Grants-in-Aid - Salary	3,000,000	-	R&M of Assets / Tools & Plants	20,746	620,102
Grants-in-Aid - Non Recurring (Capital)	15,000,000	-	Vehicle Hire Charges	15,470	3,200
Interest on S.B. A/c	107,844	6,631	Programme Expenses	1,641,897	14,605
Excess of Expenditure over Income	-	1,224,090	Repairs & Maintenance of buildings	-	300
	-	-	Postage & Telephone charges	5,088	360
	-	-	Establishment Expenses	46,701	1,554,618
	-	-	Admin Expenses	30,268	3,719
	-	-	Excess of Income over Expenditure	15,352,619	-
<b>Total</b>	<b>21,107,844</b>	<b>4,008,721</b>	<b>Total</b>	<b>21,107,844</b>	<b>4,008,721</b>
<b>Balance Sheet For The Period/Year Ended 31st March, 2023</b>					
Liabilities	2022-23	2021-22	Assets	2022-23	2021-22
Capital Fund	2,479,910	2,200,000	Fixed Assets	261,118	278,761
Add: Capital Fund Received	-	1,504,000	Advance with CPWD - CRC Shillong	8,992,700	492,700
Less: Excess of Expenditure over Income	5,352,619	1,224,090	GST Input Receivable	-	29,182
NIEPMD - Main a/c	-	10,000	NIEPMD - Main a/c	73,644	-
Duties & Taxes	37,566	-	Advances / Deposits	7,004	-
	-	-	Balance with Indian Bank a/c	8,535,628	1,689,267
<b>Total</b>	<b>17,870,094</b>	<b>2,489,910</b>	<b>Total</b>	<b>17,870,094</b>	<b>2,489,910</b>

sd/-  
Accounts Officer (Offg.)

sd/-  
Deputy Registrar (Admin)

sd/-  
Director

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NATIONAL INSTITUTE FOR EMPOWERMENT OF PERSONS WITH MULTIPLE DISABILITIES (NIEPMD)					
(Dept. of Empowerment of Persons with Disabilities, Ministry of Social Justice & Empowerment Govt. of India)					
East Coast Road, Muttukadu, Kovalam Post, Chennai - 603 112, Tamil Nadu.					
NIEPMD SIPDA					
(Amount in Rs.)					
Receipts & Payments Statement For The Period/Year Ended 31st March, 2023					
Receipts	2022-23	2021-22	Payments	2022-23	2021-22
Opening Balance	488,590	3,061,290	Paid to Beneficiaries towards Assistive Devices Cost	-	1,553,529
Grant-in-Aid	2,307,460	278,742	State Level Exhibition	-	178,630
Interest on SB A/c	14,021	52,169	Interest payment to DEPwD	52,169	836,315
NIEPMD Internal Accrual	700,000	-	Tax Payments	176	-
NIEPMD Mani A/c	30,683	-	Loans & Advances to staff	113,318	-
	-	-	Bank Charges	-	5
	-	-	Programme Expenses	2,731,590	335,132
	-	-	Closing Balance with Bank	643,501	488,590
<b>Total</b>	<b>3,540,754</b>	<b>3,392,201</b>	<b>Total</b>	<b>3,540,754</b>	<b>3,392,201</b>
Income & Expenditure Statement For The Period/Year Ended 31st March, 2023					
Income	2022-23	2021-22	Expenditure	2022-23	2021-22
Grants-in-Aid allocated	2,301,614	-	Other than Salary	2,871,367	1,441,998
Receipts from IA A/c	700,000	-	Salary	-	2,664,996
Interest on Saving Bank Account	14,021	-	Interest payment to DEPwD	52,169	-
Excess of Expenses over Income	-	4,106,994	Excess of Income over Expenses	92,099	-
<b>Total</b>	<b>3,015,635</b>	<b>4,106,994</b>	<b>Total</b>	<b>3,015,635</b>	<b>4,106,994</b>
Balance Sheet For The Period/Year Ended 31st March, 2023					
Liabilities	2022-23	2021-22	Assets	2022-23	2021-22
Opening Balance	9,184,237	11,706,290	Cash at Indian Bank	633,501	488,590
Excess of Income over Expenses	92,099	-4,106,994	Cash at Punjab National Bank	10,000	-
Duties & Taxes	6,618	-	Sundry Debtors	694,154	-
NIEPMD - Internal Accrual A/c	700,000	-	Temp. Advance to Dr. K.Balabaskar	-	10
Perior Period Adjustments	972,476	-	NIEPMD - Main A/c	299	50,637
			Advance with CPWD	9,617,476	8,645,000
<b>Total</b>	<b>10,955,430</b>	<b>7,599,296</b>	<b>Total</b>	<b>10,955,430</b>	<b>9,184,237</b>

sd/-  
Accounts Officer (Offg.)

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Deputy Registrar (Admin)

sd/-  
Director



NATIONAL INSTITUTE FOR EMPOWERMENT OF PERSONS WITH MULTIPLE DISABILITIES (NIEPMD)					
(Dept. of Empowerment of Persons with Disabilities, Ministry of Social Justice & Empowerment Govt. of India)					
East Coast Road, Muttukadu, Kovalam Post, Chennai - 603 112, Tamil Nadu.					
NIEPMD - RCI-NBER					
(Amount in Rs.)					
Receipts & Payments Statement For The Period/Year Ended 31st March, 2023					
Receipts	2022-23	2021-22	Payments	2022-23	2021-22
Opening Balance	3,745,301	832,777	RCI Examination Expenses	23,442,960	31,379,570
Certification Fees	370,005	97,400	Remuneration Expenses	4,703,795	5,519,029
Enrollment Fees	7,161,500	3,541,053	R&M of Fixed Assets / Computers	16,399	177,922
Examination Fees	24,108,333	29,515,546	Western Zone Sports Meet	-	33,168
Interest on SB A/c	307,314	-	Admin Expenses	857,684	657,615
Re-evaluation Charges	224,608	-	CCM2023 Expenditure	2,400	-
Receipt of Incidental Charges	9,030,103	6,668,727	Printing & Stationery	6,184	229,802
Verification Charges	152,502	18,300	Term Deposits	-	5,000,000
Receipts of NIEPMD - Internal Accruals	-	-	GST Input Receivables	-	21,940
Interest earned on Term Deposits	-	292,705	TDS / Tax Payments	93,587	96,608
Term Deposit Closure Proceed	-	6,721,790	Postal Charges	616,546	622,989
GIA received for CCM2023	649,600	-	Loans & Advances	987,938	-
Unknown Receipts	48,782	-	NIEPMD Main A/c	7,410	-
			Purchase of Fixed Assets	227,567	204,354
			Cash at Bank	14,835,578	3,745,301
<b>Total</b>	<b>45,798,048</b>	<b>47,688,298</b>	<b>Total</b>	<b>45,798,048</b>	<b>47,688,298</b>
Income & Expenditure Statement For The Period/Year Ended 31st March, 2023					
Income	2022-23	2021-22	Expenditure	2022-23	2021-22
RCI Certificate Fees	370,005	97,400	RCI Examination Expenses	21,268,060	33,440,954
RCI Enrollment Fees	7,161,500	3,541,053	Remuneration Expenses	4,703,795	5,519,029
RCI Exam Fees	24,108,333	29,515,546	R&M of Fixed Assets / Computers	32,099	177,922
Interest on SB A/c	307,314	292,705	Western Zone Sports Meet	-	33,168
Interest on FD A/c	644,549	664,460	Admin Expenses	366,314	736,850
Receipt of Incidental Charges	9,030,103	6,666,711	Printing & Stationery	1,104,637	247,214
Receipts of Misc.	-	2,026	Depreciation	150,155	37,919
Verification Charges	152,502	18,300	Postal Charges	616,546	622,989
Re-evaluation Charges	224,608	-	CCM2023 Expenditure	165,119	-
GIA received for CCM2023	649,600	-			
Excess Expenses over Income	-	-	Excess income over expenses	14,241,790	-17,844
<b>Total</b>	<b>42,648,514</b>	<b>40,798,201</b>	<b>Total</b>	<b>42,648,514</b>	<b>40,798,201</b>
Balance Sheet For The Period/Year Ended 31st March, 2023					
Liabilities	2022-23	2021-22	Assets	2022-23	2021-22
Capital Fund	11,395,211	11,413,055	Fixed Assets	243,846	166,435
Add: Excess Income over Expenses	14,241,790	-17,844	Term Deposits	12,509,276	11,905,351
Provision for Examination Expenses	-	2,000,000	Income Accrued on Term Deposits	327,042	286,418
Receipts from Unknown	48,782	-	Loans & Advances	585,051	-
NIEPMD - Main A/c	2,904,107	2,825,389	GST Input Receivables	-	21,940
Duties & Taxes	6,060	-	NIEPMD - Internal Accruals	58,256	58,256
			NIEPMD - ADIP A/c	36,900	36,900
			Balance with Indian Bank	14,835,578	3,745,301
<b>Total</b>	<b>28,595,950</b>	<b>16,220,601</b>	<b>Total</b>	<b>28,595,950</b>	<b>16,220,601</b>

sd/-  
Accounts Officer (Offg.)

sd/-  
Deputy Registrar (Admin)

sd/-  
Director





NATIONAL INSTITUTE FOR EMPOWERMENT OF PERSONS WITH MULTIPLE DISABILITIES (NIEPMD)					
(Dept. of Empowerment of Persons with Disabilities, Ministry of Social Justice & Empowerment Govt. of India)					
East Coast Road, Muttukadu, Kovalam Post, Chennai - 603 112, Tamil Nadu.					
NIEPMD ADIP					
(Amount in Rs.)					
Receipts & Payments Statement For The Period/Year Ended 31st March, 2023					
Receipts	2022-23	2021-22	Payments	2022-23	2021-22
Opening Balance	16,669,498	49,553,901	Aids & Appliances of O.H	-	8,037,140
Interest on SB A/c.	180,842	1,282,485	Aids & Appliances of M.R	-	21,640,511
CRC - Shillong A/c	7,541	-	Aids & Appliances of H.H	-	359,760
NIEPMD - Main A/c	2,018,981	-	Aids & Appliances of V.I	-	676,929
ADIP - HQ GIA allocated	3,457,674	-	ADIP Asses. & Distribution Camp	-	166,679
ADIP - RoC GIA allocated	2,867,658	-	ADIP - HQ Expenses	7,824,700	-
			ADIP - NER Expenses	1,578,479	-
			ADIP - RoC Expenses	9,108,294	-
			Tax Payments	37,728	-
			Loans & Advance Payments	2,889,604	3,054,631
			Interest paid to DEPwD	1,282,485	231,232
			NIEPMD Internal Accrual A/c	2,302,333	-
			Bank Charges	-	6
			Cash at Bank	178,571	16,669,498
<b>Total</b>	<b>25,202,194</b>	<b>50,836,386</b>	<b>Total</b>	<b>25,202,194</b>	<b>50,836,386</b>
Income & Expenditure Statement For The Period/Year Ended 31st March, 2023					
Income	2022-23	2021-22	Expenditure	2022-23	2021-22
Bank Interest	180,842	1,282,485	ADIP - HQ Expenses	10,519,192	-
ADIP - HQ GIA allocated	3,457,674	-	ADIP - NER Expenses	2,019,812	-
ADIP - RoC GIA allocated	2,867,658	-	ADIP - RoC Expenses	9,467,154	-
Excess of Expense over Income	16,782,469	30,153,627	Expenses of Aids & Appliances	-	30,714,340
			ADIP Dist. & Awareness Expenses	-	721,766
			Interest Paid to DEPwD	1,282,485	-
			Bank Charges	-	6
<b>Total</b>	<b>23,288,643</b>	<b>31,436,112</b>	<b>Total</b>	<b>23,288,643</b>	<b>31,436,112</b>
Balance Sheet For The Period/Year Ended 31st March, 2023					
Liabilities	2022-23	2021-22	Assets	2022-23	2021-22
Opening Balance of Capital Fund	18,891,696	49,045,323	Balance in Bank Account	178,571	16,669,498
Less: Expenses over Income/Expenses	-16,782,469	-30,153,627	GST Input Receivables	-	2,499,544
<b>Net Capital Fund</b>	<b>2,109,227</b>	<b>18,891,696</b>	NIEPMD - Main A/c	1,670	-
NIEPMD - Internal Accruals	-	238,533	Loans & Advances	2,045,632	-
NIEPMD - RCI A/c	36,900	36,900			
NIEPMD - Main A/c	-	1,913			
Sundry Creditors	-180	-			
Duties & Taxes Payable	79,926	-			
<b>Total</b>	<b>2,225,873</b>	<b>19,169,042</b>	<b>Total</b>	<b>2,225,873</b>	<b>19,169,042</b>

sd/-  
Accounts Officer (Offg.)

sd/-  
Deputy Registrar (Admin)

sd/-  
Director



NATIONAL INSTITUTE FOR EMPOWERMENT OF PERSONS WITH MULTIPLE DISABILITIES (NIEPMD)					
(Dept. of Empowerment of Persons with Disabilities, Ministry of Social Justice & Empowerment Govt. of India)					
East Coast Road, Muttukadu, Kovalam Post, Chennai - 603 112, Tamil Nadu.					
NIEPMD Pension & Gratuity A/c					
(Amount in Rs.)					
Receipts & Payments Statement For The Period/Year Ended 31st March, 2023					
Receipts	2022-23	2021-22	Payments	2022-23	2021-22
Opening Balance - Indian bank	3,305,216	308,109	Administrative Expenses	2,918,979	-
Opening Balance - Axis Bank	6,287,589	6,096,717	Balance with Axis Bank	60,957	6,287,589
Interest on SB A/c.	286,104	275,591	Balance with Indian Bank	8,435,596	3,305,216
Pension & Gratuity A/c	-	2,912,388	Pension & Gratuity Settlements	5,742,414	-
NIEPMD Branch/Division Receipts	7,424,078	-	Tax Payments	145,041	-
<b>Total</b>	<b>17,302,987</b>	<b>9,592,805</b>	<b>Total</b>	<b>17,302,987</b>	<b>9,592,805</b>
Income & Expenditure Statement For The Period/Year Ended 31st March, 2023					
Income	2022-23	2021-22	Expenditure	2022-23	2021-22
Interest on SB A/c	286,104	275,591	Administrative Expenses	-	-
Interest on FD A/c	1,110,840	-	Excess of Income over Expenses	1,396,944	275,591
<b>Total</b>	<b>1,396,944</b>	<b>275,591</b>	<b>Total</b>	<b>1,396,944</b>	<b>275,591</b>
Balance Sheet For The Period/Year Ended 31st March, 2023					
Liabilities	2022-23	2021-22	Assets	2022-23	2021-22
Capital Fund	6,680,417	6,404,826	Balance with Axis Bank	60,957	6,287,589
Add: Income over Expenses	1,396,944	275,591	Balance with Indian Bank	8,435,596	3,305,216
Less: Excess of Expenses over Income	-	-	Fixed Deposits	18,264,412	-
Pension & Gratuity Fund Payable	25,249,222	2,912,388	NIEPMD Main A/c	24,487,268	-
NIEPMD GPF A/c	17,387,617	-	Interest Accrued on FD	234,045	-
NIEPMD IA A/c	768,078	-			
<b>Total</b>	<b>51,482,278</b>	<b>9,592,805</b>	<b>Total</b>	<b>51,482,278</b>	<b>9,592,805</b>

sd/-  
Accounts Officer (Offg.)

sd/-  
Deputy Registrar (Admin)

sd/-  
Director



<b>NATIONAL INSTITUTE FOR EMPOWERMENT OF PERSONS WITH MULTIPLE DISABILITIES (NIEPMD)</b>					
<b>(Dept. of Empowerment of Persons with Disabilities, Ministry of Social Justice &amp; Empowerment Govt. of India)</b>					
<b>East Coast Road, Muttukadu, Kovalam Post, Chennai - 603 112, Tamil Nadu.</b>					
<b>NIEPMD GPF A/C</b>					
<b>(Amount in Rs.)</b>					
<b>Receipts &amp; Payments Statement For The Period/Year Ended 31st March, 2023</b>					
<b>Receipts</b>	<b>2022-23</b>	<b>2021-22</b>	<b>Payments</b>	<b>2022-23</b>	<b>2021-22</b>
Opening Bank Balance	4,764,327	3,444,366	GPF Advance Paid	-	-
GPF Subscription	1,323,500	1,157,000	Closing Bank Balance	867,434	4,764,327
Recovery of Advance	-	43,500	GPF Withdrawal / Settlement	5,302,808	-
Bank Interest	82,557	119,461	Bank Charges	142	0.00
<b>Total</b>	<b>6,170,384</b>	<b>4,764,327</b>	<b>Total</b>	<b>6,170,384</b>	<b>4,764,327</b>
<b>Income &amp; Expenditure Statement For The Period/Year Ended 31st March, 2023</b>					
<b>Income</b>	<b>2022-23</b>	<b>2021-22</b>	<b>Expenditure</b>	<b>2022-23</b>	<b>2021-22</b>
Interest Income from SB A/c	82,557	119,461	Bank Charges	142	-
GPF Subscription	1,323,500	1,157,000	GPF Withdrawal / Settlement	5,987,808	-
Interest Income from Term Deposit	116,730	17,806,841	Excess Income over Expenditure	-	19,083,302
Excess Expenditure over Income	4,465,163	-		-	-
<b>Total</b>	<b>5,987,950</b>	<b>19,083,302</b>	<b>Total</b>	<b>5,987,950</b>	<b>19,083,302</b>
<b>Balance Sheet For The Period/Year Ended 31st March, 2023</b>					
<b>Liabilities</b>	<b>2022-23</b>	<b>2021-22</b>	<b>Assets</b>	<b>2022-23</b>	<b>2021-22</b>
Opening Balance	26,084,423	7,001,121	Term Deposits	3,145,230	20,380,381
Less: Excess Expenditure over Income	-4,465,163	-	Advance Paid	-	641,500
Add: Excess income over Expenditure	-	19,083,302	Balance with Indian Bank	867,434	4,764,327
Less: Prior Period Adjustments	-102,249		Add: Prior Period Adjustments	-	-
Branch & Divisions Payable	-17,387,617	-	Interest Accrued on Term Deposits	116,730	298,215
<b>Total</b>	<b>4,129,394</b>	<b>26,084,423</b>	<b>Total</b>	<b>4,129,394</b>	<b>26,084,423</b>

sd/-  
Accounts Officer (Offg.)

sd/-  
Deputy Registrar (Admin)

sd/-  
Director





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, 2023		
	(Amount in Rs.)	
SCHEDULE 1 - CORPUS / CAPITAL FUND	Total	
	31st March, 2023	31st March, 2022
<b>Opening Balance - NIEPMD</b>		
Balance as at the beginning of the year	748,105,137	660,602,973
<b>Less:</b> Prior Period Adjustments on GPF	-26,084,423	-
<b>Less:</b> Prior Period Adjustments on Main A/c	-36,283,057	
<b>Add :</b> Excess of Income over Expenditure	60,817,246	6,082,211
<b>Add :</b> Contribution received towards Capital Fund	32,852,340	99,805,000
	<b>779,407,243</b>	<b>766,490,184</b>
<b>Add :</b> Capital assets purchased at NIEPMD	11,769,829	-
<b>Add/(Deduct):</b> Balance of Net Income/(Expenditure) transferred from the (Add)Income and Expenditure account.	28,300,858	24,815,688
<b>Balance as at the year-end</b>	<b>762,876,214</b>	<b>748,105,137</b>
	<b>31st March, 2023</b>	<b>31st March, 2022</b>
<b>Opening Balance - CRC-Kozhikode</b>		
Balance as at the beginning of the year	168,690,298	154,180,938
Add: Prior Period Adjustments on Depreciation (7,30,221-5,94,109)	-136,112	-
Add: Contribution towards Corpus/Capital Fund.	-	20,940,000
Add: Expenditure Capital Expenditure Transferred to Work in progress a/c	43,603,172	7,380,469
Add: Prior Period Adjustments on CPWD (31.23 Lakhs -12.33 Lakhs)	1,890,404	-
Add/(Deduct): Balance of Net Income/(Expenditure) transferred from the (Add)Income and Expenditure account.	-619,680	-594,109
(Deduct): Capital Fund Transferred to CPWD	-11,840,000	-13,217,000
<b>Balance as at the year-end</b>	<b>201,588,082</b>	<b>168,690,298</b>

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Deputy Registrar (Admin)

sd/-  
Director





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, 2023

(Amount in Rs.)

SCHEDULE 2 - RESERVES AND SURPLUS	Total	
	31st March, 2023	31st March, 2022
1. <u>Capital Reserve:</u>		
Addition during the year	-	-
Less: Deductions during the year	-	-
2. <u>Revaluation Reserve:</u>		
As per last Account	-	-
Addition during the year	-	-
Less: Deductions during the year	-	-
3. <u>Special Reserves:</u>		
As per last Account	-	-
Addition during the year	-	-
Less: Deductions during the year	-	-
4. <u>General Reserve:</u>		
As per last Account	-	-
Addition during the year	-	-
Less: Deductions during the year	-	-
<b>TOTAL</b>	-	-

sd/-  
Accounts Officer (Offg.)

sd/-  
Deputy Registrar (Admin)

sd/-  
Director

**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, 2023

SCHEDULE 3 - EARMARKED/ENDOWMENT FUNDS	(Amount in Rs.)				
	Composite Regional Centre, Kozhikode		Composite Regional Centre, A&N Islands		Composite Regional Centre, Shillong
	2022-23	2021-22	2022-23	2021-22	2021-22
<b>a) Opening balance of the funds</b>	-	-	-	1,829,025	2,200,000
<b>b) Additions to the Funds:</b>					
i. Grants-in-aid	128,085	-	4,700,000	-	-
ii. Amount transfer (carry forward)	5,261,700	-	3,645,596	-	1,689,267
iii. Sundry creditors for various services / Loan	-	-	64,025	-	-
iv. Loan Receipts / Settlements	-	-	-	1,095,999	-
v. Other additions (Reg., Tuition, Trg fees, Interest)	2,340,923	-	39,628	-	107,844
<b>TOTAL (a+b)</b>	<b>7,730,708</b>	-	<b>8,449,249</b>	<b>1,829,025</b>	<b>23,893,110</b>
<b>C. Utilisation/Expenditure towards objectives of funds</b>					
<b>i. Capital Expenditure</b>					
- Fixed Assets	142,330	-	120,593	-	121,248
- Advances	3,480	-	-	-	-
- Others Amount refund	-	-	-	-	-
<b>Total</b>	<b>145,810</b>	-	<b>120,593</b>	-	<b>121,248</b>
<b>ii. Revenue Expenditure</b>					
- Salaries, Wages and allowances etc. (Bank charges)	2,189,351	-	5,798,475	-	3,818,896
- Advances / Deposits	-	-	59	-	8,507,004
- Purchase of Consumables	4,404,441	-	10,056	-	-
- Other Administrative Expenses	204,600	-	428,839	-	1,759,873
- Branch & Division / Settlements	-	-	-	-	1,150,461
- Other HRD Expenses	-	-	776,263	1,829,025	2,200,000
<b>Total</b>	<b>6,798,392</b>	-	<b>7,013,692</b>	<b>1,829,025</b>	<b>15,236,234</b>
<b>TOTAL (c)</b>	<b>6,944,202</b>	-	<b>7,134,285</b>	<b>1,829,025</b>	<b>2,200,000</b>
<b>NET BALANCE AS AT THE YEAR-END (a + b - c)</b>	<b>786,506</b>	-	<b>1,314,964</b>	-	<b>8,535,628</b>

Notes

- Disclosures shall be made under relevant heads based on conditions attaching to the grants
- 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 / -  
Accounts Officer (Offg.)

sd / -  
Deputy Registrar (Admin) Director



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, 2023		
		-
<b>SCHEDULE 4 - SECURED LOANS AND BORROWINGS:</b>	2022-23	2021-22
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 )	-	-
SIPDA		
<b>TOTAL</b>	-	-
<u>Note:</u> Amounts due within one year		

sd/-  
Accounts Officer (Offg.)

sd/-  
Deputy Registrar (Admin)

sd/-  
Director



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, 2023		
	(Amount in Rs.)	
<b>SCHEDULE 5 - UNSECURED LOANS AND BORROWINGS</b>	2022-23	2021-22
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)	-	-
<b>TOTAL</b>	-	-
<u>Note:</u> Amounts due within one year		

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, 2023		
	(Amount in Rs.)	
<b>SCHEDULE 6 - DEFERRED CREDIT LIABILITIES</b>	2022-23	2021-22
a) Acceptances secured by hypothecation of capital equipment and other assets	-	-
b) Others	-	-
<b>TOTAL</b>	-	-
<u>Note:</u> Amounts due within one year		

sd/-  
Accounts Officer (Offg.)

sd/-  
Deputy Registrar (Admin)

sd/-  
Director



**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, 2023**

**(Amount in Rs.)**

SCHEDULE 7 - CURRENT LIABILITIES AND PROVISIONS	Total	
	31st March, 2023	31st March, 2022
<b>A. CURRENT LIABILITIES</b>		
1. Acceptances		
2. Sundry Creditors		
a) For Goods		
b) Others		
General	2,205	2,205
IA A/c	-89	
ADIP	-180	
General	455,116	
3. Advances Received		
a) Advances Received from Vendors / Students		
IA A/c - Students	710,225	
IA A/c - Vendors	40,993,835	
b) Receipts received from Unknown		
General	1,259,746	
RCI-NBER	48,782	
IA A/c	4,099,962	
4. Interest accrued but not due on :		
a) Secured Loans/borrowings		-
b) Unsecured Loans/borrowings		-
5. Statutory Liabilities:		
a) Overdue		
i) TCS & TDS Payable		-
SIPDA	6,618	
Shillong	37,566	
CRC-A&N	22,723	
RCI-NBER	6,060	
IA A/c	36	
Routing A/c	30,988	
General	69,257	
ii) GST Payable		503,415
IA A/c	13,457,955	
iii) GST TDS Payable		
General	69,183	
ADIP	79,926	
Routing A/c	619,730	
b) Others		
General	- 4,056	
NER	2,017	
SC General	100	
ST General	6,885	
Professional Tax		
6. Other Current Liabilities		583,796
RCI-NBER		2,000,000
CRC-A&N	463	
SIPDA		
	702,194	702,194
	300,000	300,000
IA A/c	700,000	-
	-	31,253,389
	1,825,458	3,351,157

sd/-  
Accounts Officer (Offg.)

sd/-  
Deputy Registrar (Admin)

sd/-  
Director

a) Security Deposit (Liabilities)		
IA A/c		859,725
General	4,760,191	4,971,562
7. Branch & Division Payable		
Salaries		
General	24,562,881	
ADIP	36,900	
Routing A/c	71,183,098	
Pension & Gratuity	18,155,695	
IA	79,405	
RCI-NBER	2,904,107	
SIPDA	700,000	
8. Un-utilized Grants / Fund Liabilities		
RCI-NBER		
SB Interest Payable	483,867	483,867
Unspent GIA with CPWD, Chennai		
Capital	219,194,325	219,194,325
SC	950,222	-
CRC-K	-	1,890,404
SIPDA	9,617,476	- 8,645,000
Unspent amount (SB & RIP Deposit of RCI, IA)	161,768,808	161,768,808
Pension Gratuity Liabilities		17,305,898
Unspent GIA for Student & AGP Scheme	217,000	217,000
Unspent GIA for ADIP (MAIN) A/c	-	49,047,237
Unspent GIA for ADIP A/c	2,109,227	
Unspent GIA in Main SB A/c	47,233,107	72,575,684
Unspent GIA in Main General A/c	25,342,577	
Unspent GIA in General A/c	7,736,249	
Unspent GIA for SIPDA A/c	631,336	2,808,655
Unspent GIA for SC A/c	4,228,238	
Unspent GIA for NER A/c	5,084,343	
Unspent GIA for SAP A/c	1,735,648	
Unspent GIA for Salaries A/c	12,069,583	
Unspent GIA for RCI A/c	649,600	
Unspent GIA for P&G A/c	8,077,361	
Unspent GIA for IA A/c	320,963	
Unspent GIA for Routing A/c	850,000	
Unspent GIA for ST General	4,503,658	
<b>TOTAL (A)</b>	<b>700,688,570</b>	<b>561,174,321</b>
<b>B. Provisions</b>		
1. For GPF Interest payable	-	-
2. Gratuity	-	-
3. Superannuation/Pension & Gratuity payable	24,924,574	11,806,461
4. Provision for expenses		7,285,220
Pension & Gratuity	324,648	-
NIEPMD- Salaries	3,469,383	-
NIEPMD - General	3,740,506	-
5. NPS Contribution Payable		123,832
6. Others (Specify) - Audit Fees Payable	72,560	200,000
<b>TOTAL (B)</b>	<b>32,531,671</b>	<b>19,415,513</b>
<b>TOTAL (A + B)</b>	<b>733,220,241</b>	<b>580,589,834</b>
12. Unspent amount in CPWD, Calicut (CRC - Kozhikode)	-	67,402,002
<b>Grand Total</b>	<b>733,220,241</b>	<b>647,991,836</b>

sd/-  
Accounts Officer (Offg.)

sd/-  
Deputy Registrar (Admin)

sd/-  
Director





SCHEDULE 7 – CURRENT LIABILITIES AND PROVISIONS - CRC-K	31st March, 2023	31st March, 2022
2. Sundry Creditors		
(a) For Goods		
(b) Others (Caution money deposited)		
3. Advance Received		
4. Interest Accrued but not due on:		
(a) Secured Loans and borrowings		
(b) Unsecured Loans and borrowings		
5. Statutory Liabilities		
(a) Other: Grants in Aid RCI A/c		
(b) CPWD Unspent Grants – balance as on 31-03-2023	20,133,057	54,304,159
Unspent Grants-CRC-K	23,823,173	19,451,901
(c) New Pension Scheme		-
(d) Professional Tax		13,860
6. Other current Liabilities-(sundry Creditors)	893,355	3,195
ADIP&SKILL		
7. Amount Payable to CPWD (Current Liabilities)		1,890,404
8. Amount payable (Current Liabilities)		52,410
9. Students' scholarship Grants in aid A/c		-
10. Service Gratuity		-
<b>TOTAL(A)</b>	<b>44,849,585</b>	<b>75,715,929</b>
<b>B. PROVISIONS</b>		
1. For Taxation		-
2. Gratuity		-
3. Superannuation/ Pension and Gratuity payable		-
4. Accumulated Leave Encashment		-
5. Trade warranties/ claims		-
6. Others (Specify)- Audit Fee Payable		-
<b>TOTAL(B)</b>	-	-
<b>TOTAL (A+B)</b>	<b>44,849,585</b>	<b>75,715,929</b>

sd/-  
Accounts Officer (Offg.)

sd/-  
Deputy Registrar (Admin)

sd/-  
Director

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, 2023										
(Amount-Rs.)										
SCHEDULE- 8 - FIXED ASSETS (OVERALL SUMMARY)										
GROSS BLOCK										
DESCRIPTION	GROSS BLOCK			DEPRECIATION			NET BLOCK			
	2	3	4	5 (2+3-4)	6	7	8	9 (6+7-8)	10 (5-9)	11
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										
a) On Freehold Land	4,19,056,307	-	-	4,19,056,307	97,095,094	16,098,061	-	113,193,155	305,863,152	321,961,213
b) On Leasehold Land										
c) Ownership Flats / Premises not belonging to the entity										
3) PLANT MACHINERY & EQUIPMENT	51,305,936	639,922	-	51,945,858	16,450,750	3,545,091	-	19,995,841	31,950,017	34,855,186
4) VEHICLES	2,020,957	-	-	2,020,957	1,479,246	81,257	-	1,560,503	460,454	541,711
5) FURNITURE, FIXTURES	27,889,186	2,985,306	-	30,874,492	12,385,686	1,739,437	-	14,125,124	16,749,368	15,503,500
6) OFFICE EQUIPMENT	24,088,102	1,074,037	-	25,162,139	11,346,162	1,350,956	-	12,697,118	12,465,022	12,741,941
7) COMPUTER/PERIPHERALS	26,567,968	6,108,352	-	32,676,319	20,191,246	4,421,616	-	24,612,862	8,063,458	6,376,722
8) ELECTRIC INSTALLATIONS	6,656,799	116,907	-	6,773,706	2,273,302	444,195	-	2,717,497	4,056,209	4,383,497
9) LIBRARY BOOKS	9,268,070	1,087,146	-	10,355,216	8,261,029	620,246	-	8,881,274	1,473,942	1,007,041
10) TUBEWELLS & W.SUPPLY										
11) OTHER FIXED ASSETS										
TOTAL OF CURRENT YEAR	4,680,128	2,535,600	-	7,215,728	169,482,515	28,920,538	-	619,680	387,677,670	402,187,050
	571,533,453	14,547,270	-	586,080,723	169,482,515	28,920,538	-	198,403,053	387,677,670	402,187,050
B. CAPITAL WORK-IN-PROGRESS										
PREVIOUS YEAR										
a) 504,194,508	504,194,508	43,603,172	-	547,797,680	-	-	-	-	547,797,680	504,194,508
b) 504,194,508	504,194,508	43,603,172	-	547,797,680	-	-	-	-	547,797,680	504,194,508
GRAND TOTAL OF CURRENT YEAR	1,075,727,961	58,150,442	-	1,133,878,403	169,482,515	28,920,538	-	198,403,053	935,475,350	906,381,558

sd/-

Accounts Officer (Offg.)

sd/-

Deputy Registrar (Admin)

sd/-

Director



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, 2023										
										(Amount-Rs.)
SCHEDULE - 8 - FIXED ASSETS - NIEPMD		GROSS BLOCK			DEPRECIATION			NET BLOCK		
1	2	3	4	5	6	7	8	9	10	11
DESCRIPTION	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
<b>A. FIXED ASSETS</b>										
1) LAND										
a) Freehold										
b) Leasehold										
2) BUILDINGS										
a) On Freehold Land	415,557,607	-	-	415,557,607	96,920,159	15,931,872	-	112,852,032	302,705,576	318,637,448
b) On Leasehold Land										
c) Ownership Flats / Premises not belonging to the entity										
3) PLANT MACHINERY & EQUIPMENT	51,218,882	639,922	-	51,858,804	16,446,397	3,536,821	-	19,983,218	31,875,586	34,772,485
4) VEHICLES	2,020,957	-	-	2,020,957	1,479,246	81,257	-	1,560,503	460,454	541,711
5) FURNITURE, FIXTURES	27,889,186	2,980,055	-	30,869,241	12,385,686	1,739,175	-	14,124,861	16,744,380	15,503,500
6) OFFICE EQUIPMENT	23,955,422	940,431	-	24,895,853	11,339,528	1,325,891	-	12,665,418	12,230,434	12,615,895
7) COMPUTER/PERIPHERALS	26,010,855	5,777,802	-	31,788,657	20,073,987	4,128,268	-	24,202,255	7,586,402	5,936,868
8) ELECTRIC INSTALLATIONS	6,656,799	116,907	-	6,773,706	2,273,302	444,195	-	2,717,497	4,056,209	4,383,497
9) LIBRARY BOOKS	9,268,070	1,087,146	-	10,355,216	8,261,029	620,246	-	8,881,274	1,473,942	1,007,041
10) TUBEWELLS & W.SUPPLY										
11) OTHER FIXED ASSETS										
12) Fixed Assets at CRC-Kozhikode										
<b>TOTAL OF CURRENT YEAR</b>	<b>562,577,778</b>	<b>11,542,263</b>	<b>-</b>	<b>574,120,040</b>	<b>169,179,334</b>	<b>27,807,724</b>	<b>-</b>	<b>196,987,058</b>	<b>377,132,983</b>	<b>393,534,556</b>
<b>PREVIOUS YEAR</b>										
<b>B. CAPITAL WORK-IN-PROGRESS</b>										
a) NIEPMD - Main	361,166,737	-	-	361,166,737	-	-	-	-	361,166,737	361,166,737
b) CRC - Kozhikode	361,166,737	-	-	361,166,737	-	-	-	-	361,166,737	361,166,737
<b>GRAND TOTAL OF CURRENT YEAR</b>	<b>923,744,515</b>	<b>11,542,263</b>	<b>-</b>	<b>935,286,777</b>	<b>169,179,334</b>	<b>27,807,724</b>	<b>-</b>	<b>196,987,058</b>	<b>738,299,720</b>	<b>754,701,293</b>

sd/-  
Accounts Officer (Offg.)

sd/-  
Deputy Registrar (Admin)

sd/-  
Director



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, 2023										
(Amount-Rs.)										
SCHEDULE - 8 - FIXED ASSETS (INTERNAL ACCRUAL)										
DESCRIPTION										
GROSS BLOCK					DEPRECIATION				NET BLOCK	
	Cost/valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost / valuation (year end)	As at the beginning of the year	On additions during the year	On deductions upto the year	Total up to the Year-end	As at the current year-end	As at the previous year-end
	2	3	4	5 (2+3-4)	6	7	8	9 (6+7-8)	10 (5-9)	11
<b>A. FIXED ASSETS</b>										
1) LAND										
a) Freehold	-	-	-	-	-	-	-	-	-	-
b) Leasehold	-	-	-	-	-	-	-	-	-	-
2) BUILDINGS										
a) On Freehold Land	3,498,700	-	-	3,498,700	174,935	166,188	-	341,123	3,157,577	3,323,765
b) On Leasehold Land	-	-	-	-	-	-	-	-	-	-
c) Ownership Flats / Premises not belonging to the entity	-	-	-	-	-	-	-	-	-	-
3) PLANT MACHINERY & EQUIPMENT										
4) VEHICLES										
5) FURNITURE, FIXTURES										
6) OFFICE EQUIPMENT										
7) COMPUTER/PERIPHERALS										
8) ELECTRIC INSTALLATIONS										
9) LIBRARY BOOKS										
10) TUBEWELLS & W.SUPPLY										
11) OTHER FIXED ASSETS										
<b>TOTAL OF CURRENT YEAR</b>	3,498,700	-	-	3,498,700	174,935	166,188	-	341,123	3,157,577	3,323,765
<b>PREVIOUS YEAR</b>										
<b>B. CAPITAL WORK-IN-PROGRESS</b>										
a)										
b)										
<b>GRAND TOTAL OF CURRENT YEAR</b>	3,498,700	-	-	3,498,700	174,935	166,188	-	341,123	3,157,577	3,323,765

sd/-  
Accounts Officer (Offg.)

sd/-  
Deputy Registrar (Admin)

sd/-  
Director

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, 2023												
										(Amount-Rs.)		
SCHEDULE - 8 - FIXED ASSETS (RCI)		GROSS BLOCK			DEPRECIATION			NET BLOCK				
DESCRIPTION		1	2	3	4	5	6	7	8	9	10	11
		Cost/valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost / valuation (year end)	As at the beginning of the year	On additions during the year	On deductions upto the year	Total up to the Year-end	As at the current year-end	As at the previous year-end	
<b>A. FIXED ASSETS</b>												
1)	LAND											
	a)	-	-	-	-	-	-	-	-	-	-	-
	b)	-	-	-	-	-	-	-	-	-	-	-
2)	BUILDINGS											
	a)	-	-	-	-	-	-	-	-	-	-	-
	b)	-	-	-	-	-	-	-	-	-	-	-
	c)	-	-	-	-	-	-	-	-	-	-	-
3)	PLANT MACHINERY & EQUIPMENT											
4)	VEHICLES											
5)	FURNITURE, FIXTURES	19,676	5,251	-	5,251	-	263	-	263	4,988	-	-
6)	OFFICE EQUIPMENT	184,678	-	-	19,676	984	1,869	-	2,853	16,823	18,692	-
7)	COMPUTER/PERIPHERALS	-	222,316	-	406,994	36,936	148,023	-	184,959	222,035	147,742	-
8)	ELECTRIC INSTALLATIONS	-	-	-	-	-	-	-	-	-	-	-
9)	LIBRARY BOOKS	-	-	-	-	-	-	-	-	-	-	-
10)	TUBEWELLS & W.SUPPLY	-	-	-	-	-	-	-	-	-	-	-
11)	OTHER FIXED ASSETS	204,354	227,567	-	431,921	37,919	150,155	-	188,074	243,846	166,435	-
<b>TOTAL OF CURRENT YEAR</b>												
<b>PREVIOUS YEAR</b>												
<b>B. CAPITAL WORK-IN-PROGRESS</b>												
	a)	-	-	-	-	-	-	-	-	-	-	-
	b)	-	-	-	-	-	-	-	-	-	-	-
<b>GRAND TOTAL OF CURRENT YEAR</b>		204,354	227,567	-	431,921	37,919	150,155	-	188,074	243,846	166,435	-

sd/-

Accounts Officer (Offg.)

sd/-

Deputy Registrar (Admin)

sd/-

Director

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, 2023											
										(Amount-Rs.)	
DESCRIPTION		GROSS BLOCK				DEPRECIATION			NET BLOCK		
		Cost/valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost / valuation (year end)	As at the beginning of the year	On additions during the year	On deductions upto the year	Total up to the Year-end	As at the current year-end	As at the previous year-end
	1	2	3	4	5 (2+3-4)	6	7	8	9 (6+7-8)	10 (5-9)	11
<b>A. FIXED ASSETS</b>											
1)	LAND										
	a)	Freehold	-	-	-	-	-	-	-	-	-
	b)	Leasehold	-	-	-	-	-	-	-	-	-
2)	BUILDINGS										
	a)	On Freehold Land	-	-	-	-	-	-	-	-	-
	b)	On Leasehold Land	-	-	-	-	-	-	-	-	-
	c)	Ownership Flats / Premises not belonging to the entity	-	-	-	-	-	-	-	-	-
3)	PLANT MACHINERY & EQUIPMENT	87,054	-	-	87,054	4,353	8,270	-	12,623	74,431	82,701
4)	VEHICLES	-	-	-	-	-	-	-	-	-	-
5)	FURNITURE, FIXTURES	-	-	-	-	-	-	-	-	-	-
6)	OFFICE EQUIPMENT	113,004	115,608	-	228,612	5,650	22,296	-	27,946	200,665	107,354
7)	COMPUTER/PERIPHERALS	16,689	4,985	-	21,674	3,338	7,334	-	10,672	11,002	13,351
	ELECTRIC INSTALLATIONS	-	-	-	-	-	-	-	-	-	-
8)	LIBRARY BOOKS	-	-	-	-	-	-	-	-	-	-
10)	TUBEWELLS & W.SUPPLY	-	-	-	-	-	-	-	-	-	-
11)	OTHER FIXED ASSETS	-	-	-	-	-	-	-	-	-	-
	<b>TOTAL OF CURRENT YEAR</b>	<b>216,747</b>	<b>120,593</b>	<b>-</b>	<b>337,340</b>	<b>13,341</b>	<b>37,901</b>	<b>-</b>	<b>51,242</b>	<b>286,098</b>	<b>203,406</b>
<b>PREVIOUS YEAR</b>											
<b>B. CAPITAL WORK-IN-PROGRESS</b>											
	a)	-	-	-	-	-	-	-	-	-	-
	b)	-	-	-	-	-	-	-	-	-	-
	<b>GRAND TOTAL OF CURRENT YEAR</b>	<b>216,747</b>	<b>120,593</b>	<b>-</b>	<b>337,340</b>	<b>13,341</b>	<b>37,901</b>	<b>-</b>	<b>51,242</b>	<b>286,098</b>	<b>203,406</b>

sd/-

Accounts Officer (Offg.)

sd/-

Deputy Registrar (Admin)

sd/-

Director



# ANNUAL REPORT 2022 - 23



**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, 2023**  
**(Amount-Rs.)**

DESCRIPTION	GROSS BLOCK			DEPRECIATION			NET BLOCK			
	Cost/valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost / valuation (year end)	As at the beginning of the year	On additions during the year	On deductions upto the year	Total up to the Year-end	As at the current year-end	As at the previous year-end
1	2	3	4	5 (2+3-4)	6	7	8	9 (6+7-8)	10 (5-9)	11
<b>A. FIXED ASSETS</b>										
1) LAND										
a) Freehold	-	-	-	-	-	-	-	-	-	-
b) Leasehold	-	-	-	-	-	-	-	-	-	-
2) BUILDINGS										
a) On Freehold Land	-	-	-	-	-	-	-	-	-	-
b) On Leasehold Land	-	-	-	-	-	-	-	-	-	-
c) Ownership Flats / Premises not belonging to the entity	-	-	-	-	-	-	-	-	-	-
3) PLANT/MACHINERY & EQUIPMENT										
4) VEHICLES										
5) FURNITURE, FIXTURES										
6) OFFICE EQUIPMENT		17,999		17,999		900		900	17,099	
7) COMPUTER/PERIPHERALS	355,746	103,249		458,995	76,986	137,990		214,976	244,019	278,760
8) ELECTRIC INSTALLATIONS										
9) LIBRARY BOOKS										
10) TUBEWELLS & W.SUPPLY										
11) OTHER FIXED ASSETS										
<b>TOTAL OF CURRENT YEAR</b>	<b>355,746</b>	<b>121,248</b>		<b>476,994</b>	<b>76,986</b>	<b>138,890</b>		<b>215,876</b>	<b>261,118</b>	<b>278,760</b>
<b>B. CAPITAL WORK-IN-PROGRESS</b>										
a) CPWD - CWIP - Boundary Wall										
b) CPWD - CWIP - Boundary Wall (Soil Test)										
<b>GRAND TOTAL OF CURRENT YEAR</b>	<b>355,746</b>	<b>121,248</b>		<b>476,994</b>	<b>76,986</b>	<b>138,890</b>		<b>215,876</b>	<b>261,118</b>	<b>278,760</b>

sd/-  
Accounts Officer (Offg.)

sd/-  
Deputy Registrar (Admin)

sd/-  
Director

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, 2023												
(Amount-Rs.)												
DESCRIPTION	GROSS BLOCK			DEPRECIATION			NET BLOCK					
	Cost/valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost / valuation (year end)	As at the beginning of the year	On additions during the year	On deductions upto the year	Total up to the Year-end	As at the current year-end	As at the previous year-end		
1	2	3	4	5 (2+3-4)	6	7	8	9 (6+7-8)	10 (5-9)	11		
<b>A. FIXED ASSETS</b>												
1) LAND												
a) Freehold	-	-	-	-	-	-	-	-	-	-	-	-
b) Leasehold	-	-	-	-	-	-	-	-	-	-	-	-
2) BUILDINGS												
a) On Freehold Land	-	-	-	-	-	-	-	-	-	-	-	-
b) On Leasehold Land	-	-	-	-	-	-	-	-	-	-	-	-
c) Ownership Flats / Premises not belonging to the entity	-	-	-	-	-	-	-	-	-	-	-	-
3) PLANT MACHINERY & EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-
4) VEHICLES	-	-	-	-	-	-	-	-	-	-	-	-
5) FURNITURE, FIXTURES	-	-	-	-	-	-	-	-	-	-	-	-
6) OFFICE EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-
7) COMPUTER/PERIPHERALS	-	-	-	-	-	-	-	-	-	-	-	-
8) ELECTRIC INSTALLATIONS	-	-	-	-	-	-	-	-	-	-	-	-
9) LIBRARY BOOKS	-	-	-	-	-	-	-	-	-	-	-	-
10) TUBEWELLS & W. SUPPLY	-	-	-	-	-	-	-	-	-	-	-	-
11) OTHER FIXED ASSETS	-	-	-	-	-	-	-	-	-	-	-	-
12) Fixed Assets at CRC-Kozhikode	4,680,128	2,535,600	-	7,215,728	-	619,680	-	619,680	6,596,048	4,680,128	-	-
<b>TOTAL OF CURRENT YEAR</b>	<b>4,680,128</b>	<b>2,535,600</b>	<b>-</b>	<b>7,215,728</b>	<b>-</b>	<b>619,680</b>	<b>-</b>	<b>619,680</b>	<b>6,596,048</b>	<b>4,680,128</b>	<b>-</b>	<b>-</b>
<b>PREVIOUS YEAR</b>												
<b>B. CAPITAL WORK-IN-PROGRESS</b>	<b>143,027,771</b>	<b>43,603,172</b>	<b>-</b>	<b>186,630,943</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>186,630,943</b>	<b>143,027,771</b>	<b>-</b>	<b>-</b>
a) CRC - Kozhikode - Building	143,027,771	43,603,172	-	186,630,943	-	-	-	-	186,630,943	143,027,771	-	-
b)	-	-	-	-	-	-	-	-	-	-	-	-
<b>GRAND TOTAL OF CURRENT YEAR</b>	<b>147,707,899</b>	<b>46,138,772</b>	<b>-</b>	<b>193,846,671</b>	<b>-</b>	<b>619,680</b>	<b>-</b>	<b>619,680</b>	<b>193,226,991</b>	<b>147,707,899</b>	<b>-</b>	<b>-</b>

sd/-  
Accounts Officer (Offg.)

sd/-  
Deputy Registrar (Admin)

sd/-  
Director



**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, 2023**

	<b>(Amount in Rs.)</b>	
	<b>2022-23</b>	<b>2021-22</b>
<b><u>SCHEDULE 9 - INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS</u></b>		
1. In Government Securities	-	-
2. Other approved Securities	-	-
3. Shares	-	-
4. Debentures and Bonds	-	-
5. Subsidiaries and Joint Ventures	-	-
6. Others (to be specified)	-	-
<b>TOTAL</b>	-	-
<b><u>SCHEDULE 10 - INVESTMENTS - OTHERS</u></b>	<b>2022-23</b>	<b>2021-22</b>
-		
1. In Government Securities	-	-
2. Other approved Securities	-	-
3. Shares	-	-
5. Subsidiaries and joint Ventures	-	-
6. Others (to be specified)	-	-
<b>TOTAL</b>	-	-

sd/-  
Accounts Officer (Offg.)

sd/-  
Deputy Registrar (Admin)

sd/-  
Director



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, 2023		
	(Amount in Rs.)	
SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES ETC. - NIEPMD	2022-23	2021-22
<b>A. CURRENT ASSETS:</b>		
1. Inventories:		-
a) Stores and Spares		-
b) Loose Tools		-
c) Stock-in-trade		-
Finished Goods		-
Work-in-progress		-
Raw Materials		-
2. Sundry Debtors:		-
General	212,801	-
IA	-7,194,162	
SIPDA - General	694,154	10
3. Cash balances in hand (including cheques/drafts and imprest)		-
NIEPMD		4
<b>4. Bank Balances</b>		-
a) With Scheduled Banks:		-
- On Current Accounts		-
- On Deposit Accounts (includes margin money)		
General	73,732,421	70,166,746
GPF	-	20,380,381
Salaries (Pension & Gratuity)	18,264,412	-
RCI-NBER	12,509,276	11,905,351
Internal Accrual	170,737,528	133,711,042
- On Savings Accounts		
Capital	41,830,460	96,328,070
General	46,326,696	
Salaries	15,467,966	
(Regular)		
SC general	5,178,560	
ST General	4,510,543	
NE Region	5,082,060	
Salaries (Pension & Gratuity)	8,496,553	9,592,805
ADIP - HQ	172,529	16,669,498
ADIP - RoC	5,893	
ADIP - NER	149	
CRC-A&N (Non-Recurring)	162,660	-
CRC-A&N (General)	1,069,754	
CRC-A&N (Salary)	82,550	
CRC-SH (Non-Recurring)	952,014	5,334,863
CRC-SH (Building)	6,500,000	
CRC-SH (General)	424,874	
CRC-SH (Salary)	658,740	
SAP	1,735,648	-
SIPDA - General	643,501	488,590
SIPDA - EI		
RCI-NBER	14,835,578	3,745,301
GPF	-	4,764,327
Internal Accrual	39,667,404	83,091,111
Routing	73,419,732	-
5. Post Office - Savings Accounts		-
<b>TOTAL (A)</b>	<b>536,180,293</b>	<b>456,178,099</b>

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Accounts Officer (Offg.)

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Deputy Registrar (Admin)

sd/-  
Director



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, 2023		
	(Amount in Rs.)	
SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES ETC. - NIEPMD	2022-23	2021-22
<b>B. LOANS, ADVANCES AND OTHER ASSETS</b>		
<b>1. Loans:</b>		
a) Staff (Motor Cycle, Computer, TA, Flood & Festival Advance)		-
b) Other Entities engaged in activities/objectives similar to that of the Entity		-
General	11,717	-
NIEPMD IA		-
RCI-NBER	420,073	-
ADIP	1,773,690	-
c) Others (specify) (Temporary Advance to staff)		-
Salaries	71,000	-
NER	4,300	-
General		-
NIEPMD IA	240,000	-
CRC-A&N	59	-
ADIP	271,942	-
RCI-NBER	164,978	-
2. Advances and other amounts recoverable in cash or in kind or for value to be received:		-
a) i) On Capital Account (Advances with CPWD)		88,503,731
NIEPMD Capital	88,503,731	-
SC Capital	950,222	-
Shillong	492,700	492,700
SIPDA	9,617,476	-
ii) Advance to CPWD		-
b) Prepayments : Insurance for Building, School Bus		101,582
NIEPMD General	428,911	-
c) Others (Advance to TNEB for Additional Security Deposit)		784,144
NIEPMD General	926,380	-
d) Others - Security Deposit to Dr.MGR University		-
NIEPMD Internal Accrual	700,000	-
e) Others - Advances to conduct programme		-
3. Income Accrued:		-
a) On Investments from Earmarked/Endowment Funds		-
b) On Investments - Others		-
General	1,964,840	4,181,718
GPF	-	298,215
Pension & Gratuity	234,045	-
Internal Accrual	3,739,966	2,585,235
RCI-NBER	327,042	286,418
c) On Loans and Advances		-
GPF	-	641,500
d) Others (Interest accrued from EB Addl.Desposit) - General		-
General	561,664	-

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Accounts Officer (Offg.)

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Deputy Registrar (Admin)

sd/-  
Director

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, 2023		
(Amount in Rs.)		
SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES ETC. - NIEPMD	2022-23	2021-22
<b>B. LOANS, ADVANCES AND OTHER ASSETS</b>		
NIEPMD General	2,186,161	7,793,350
NIEPMD IA	10,900,623	
ADIP		
CRC-Shillong		
Routing A/c		
d) Branch & Division Receivable		-
General	2,925,256	-
Shillong	73,644	-
ADIP	1,670	-
IA	72,651,176	-
Pension & Gratuity	24,487,268	-
SIPDA	299	-
RCI-NBER	95,156	-
<b>TOTAL (B)</b>	<b>227,760,236</b>	<b>105,668,593</b>
CRC Kozikode a/c	-	-
<b>GRAND TOTAL (A + B)</b>	<b>763,940,529</b>	<b>561,846,692</b>

sd/-  
Accounts Officer (Offg.)

sd/-  
Deputy Registrar (Admin)

sd/-  
Director





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, 2023		
(Amount in Rs.)		
SCHEDULE 11 CURRENT ASSET, LOANS, ADVANCES ETC. - CRC-K	2022-23	2021-22
<b>A. CURRENT ASSETS</b>		
1. <u>Inventories:</u>		
a) Stores and Spares		
b) Loose Tools		
c) Stock in Trade		
2. <u>Sundry Debtors</u>		
a) Debts Outstanding for a period exceeding six months		
b) others		
3. Bank Guarenty	3,256	
4. Bank Balances	30,055,913	
- With Scheduled Banks		
- On CRC-K Bank Accounts		23,811,606
- <b>Grant in Transit</b>		18,440,000
CRCK ADIP A/C	758,275	-
CRCK SKILL DEVP PROJECT A/C	28,231	-
5. Post Office Savings Account		
<b>Total(A)</b>	<b>30,845,675</b>	<b>42,251,606</b>
<b>SCHEDULE 11 CURRENT ASSET, LOANS, ADVANCES ETC. - CRC-K</b>		
<b>B. LOANS ADVANCES AND OTHER ASSETS</b>		
<u>1. Loans</u>		
a) Staff		-
b) Other entities	2,340,923	-
c) Others (Specify)Advances with CPWD		-
2. <u>Advances and other recoverable in Cash/in Kind or for values to be received</u>	55,400	-
a) Capital Account		-
b) Advance with CPWD	20,755,184	54,304,159
c) Deposits		3,256
d) Fund receivable on auction of Trees		-
3. <u>Income Accrued</u>		-
a) On Investments from Earmarked/ Endowment Funds		-
b) On investment others		-
c) On loans and advances		-
d) Others		-
4. <u>Claims receivable</u>		-
<b>Total(B)</b>	<b>23,151,507</b>	<b>54,307,415</b>
<b>Total A+B</b>	<b>53,997,182</b>	<b>96,559,021</b>

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Accounts Officer (Offg.)

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Deputy Registrar (Admin)

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Director

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, 2023		
(Amount in Rs.)		
SCHEDULE 12 - INCOME FROM SALES/SERVICES	Total	
	2022-23	2021-22
1) Income from Sales		
a) Sale of Finished Goods		16,225,772
b) Sale of Raw Material		-
c) Sale of Scraps - IA A/c	33,762	-
2) Income from Services		
a) Labour and Processing Charges		-
b) Professional / Consultancy Services		-
c) Agency Commission and Brokerage - IA A/c	3,372,247	-
d) Maintenance Services (Equipment/Property)		-
e) Others (Specify)		-
<b>TOTAL</b>	<b>3,406,009</b>	<b>16,225,772</b>
<b>SCHEDULE 13 - GRANTS/SUBSIDIES - NIEPMD</b>	<b>2022-23</b>	<b>2021-22</b>
(Irrevocable Grants & Subsidies Received)		
1) a. Central Government		197,227,320
GIA - General	99,500,000	-
Salaries	99,300,000	-
SC General	5,600,000	-
NE Region	22,500,000	-
ADIP - HQ	3,457,674	-
ADIP - RoC	2,867,658	-
SAP	2,000,000	-
SIPDA - General	1,394,164	-
SIPDA - EI	1,607,450	-
RCI-NBER	649,600	-
IA	3,830,600	-
Routing	315,000	-
2) Less: Capital Grants for the year	32,852,340	-
3) Government Agencies (SCPwD) (Routing A/c)	850,000	-
4) Institutions/Welfare Bodies (IA A/c)	199,900	-
5) Others		-
5) Unspent Grants of Previous Year		-
SIPDA	539,237	
NE Region	9,009,488	
Salaries	15,098,755	
ADIP	18,891,696	
SC General	719,090	
ST General	7,341,976	
<b>Total Grants</b>	<b>295,672,289</b>	<b>197,227,320</b>
Matching Grant transferred to I&E A/c		
ST General	2,838,318	
Internal Accrual	3,709,537	
NE Region	26,425,145	
General	91,763,752	
Salaries	102,329,172	
SAP	264,352	
ADIP	23,107,801	
Routing	315,000	
SC General	2,090,852	
SIPDA	2,909,515	
<b>Total Matching Grants</b>	<b>255,753,444</b>	-
<b>TOTAL</b>	<b>39,918,845</b>	<b>197,227,320</b>
<b>SCHEDULE 13 - GRANTS/SUBSIDIES - CRC-K</b>	<b>2022-23</b>	<b>2021-22</b>
(Irrevocable Grants & Subsidies Received)		
1) Central Government	24,444,000	23,471,000
2) GIA in Transit	-	18,440,000
3) Unspent Grant of Previous Year	19,451,901	16,912,116
4) Unspent Capital Grant of Previous Year	-	20,940,000
<b>Total Grants</b>	<b>43,895,901</b>	<b>37,883,116</b>
Matching Grant transferred to I&E	20,072,728	18,431,216
<b>TOTAL</b>	<b>23,823,173</b>	<b>19,451,901</b>

sd/-  
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Deputy Registrar (Admin)

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Director



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, 2023				
	-		<u>Amount in Rs.</u>	
<b>SCHEDULE 14 - FEES/SUBSCRIPTIONS - NIEPMD</b>			<b>2022-23</b>	<b>2021-22</b>
1) Affiliation Fee				-
2) Course Fee (Diploma, Degree, PG, and Certificate Courses) Tuition Fees & Exam Fees etc				63,099,774
IA			25,860,773	
RCI-NBER			41,047,051	
3) Internship Fees				50,000
IA			708,360	
4) Annual Fees/Subscriptions/ Programe Fees				1,107,000
IA			3,469,259	
5) Hostel /Mess Fees				6,201,145
6) Consultancy Fees				-
7) Others				
IA			283,092	
<b>TOTAL</b>			<b>71,368,536</b>	<b>70,457,919</b>
Note - Accounting Policies towards each item are to be disclosed				
<b>SCHEDULE 14 - FEES/SUBSCRIPTIONS - CRC-K</b>			<b>2022-23</b>	<b>2021-22</b>
1) Affiliation Fee				-
2) Course Fee (Diploma, Degree, PG, and Certificate Courses) Tuition Fees & Exam Fees etc			3,637,890	2,401,802
3) Internship Fees			101,000	-
4) Annual Fees/Subscriptions/ Programe Fees			206,558	50,000
5) Hostel /Mess Fees				-
6) Consultancy Fees				-
7) Others			20,620	13,580
<b>TOTAL</b>			<b>3,966,068</b>	<b>2,465,382</b>
		<b>Investment from Earmarked Fund</b>	<b>Investment-Others</b>	
<b>SCHEDULE 15 - INCOME FROM INVESTMENTS</b>	<b>2022-23</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2021-22</b>
(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)	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TRANSFERRED TO EARMARKED/ENDOWMENT FUNDS</b>				

sd/-  
Accounts Officer (Offg.)

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Deputy Registrar (Admin)

sd/-  
Director



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, 2023		
		(Amount in Rs.)
<b>SCHEDULE 16 - INCOME FROM ROYALTY, PUBLICATION ETC.</b>	2022-23	2021-22
-		
1) Income from Royalty	-	-
2) Income from Publications	-	-
3) Others (specify)	-	-
<b>TOTAL</b>	-	-
<b>SCHEDULE 17 - INTEREST EARNED - NIEPMD</b>	2022-23	2021-22
1) On Term Deposits:		
a) With Scheduled Banks		34,707,753
General	1,964,840	
NBER	644,549	
IA	8,881,217	
Pension & Gratuity	1,110,840	
b) With Non-Scheduled Banks (Addl. security Deposit for EB)		190,872
c) NIEPMD-RCI Deposit Accrued Interest		-
d) NIEPMD Internal Accruals Deposit accrued interest		-
2) On Savings Accounts:		
a) With Scheduled Banks		3,451,911
GIA - General	1,824,426	
IA	1,472,250	
Routing	732,752	
NBER	307,314	
SIPDA - General	14,021	
ADIP	180,842	
Pension & Gratuity	286,104	
3) On Loans:		
a) Employees/Staff		-
b) Others		3,008
4) a) Receipts of Exam fees, Certificate & enrollment fees of RCI A/c		
b) Interest Earned transferred to Schedule 7 (Unspent Grants)	- 1,396,944	
c) Internal receipts from tuition fees and other services taken into Main a/c		2,424,810
<b>TOTAL</b>	<b>16,022,211</b>	<b>40,778,354</b>
<b>SCHEDULE 17 - INTEREST EARNED - CRC-K</b>	2022-23	2021-22
1) On Term Deposits:		
a) With Scheduled Banks	526,231	37,411
2) On Savings Accounts:		
a) With Scheduled Banks	-	-
3) On Loans:		
4) Interest on Debtors and Receivables	-	-
<b>TOTAL</b>	<b>526,231</b>	<b>37,411</b>

sd/-  
Accounts Officer (Offg.)

sd/-  
Deputy Registrar (Admin)

sd/-  
Director



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, 2023		
		(Amount in Rs.)
<b>SCHEDULE 18 - OTHER INCOME - NIEPMD</b>	<b>2022-23</b>	<b>2021-22</b>
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 User charges - IA A/c	1,062,895	559,574
4) Miscellaneous Income - IA A/c	1,348,455	9,000
<b>TOTAL</b>	<b>2,411,350</b>	<b>568,574</b>
<b>SCHEDULE 18 - OTHER INCOME - CRC-K</b>	<b>2022-23</b>	<b>2021-22</b>
1) Profit on Sale/disposal of Assets		
2) Expost Incentives realized		
3) Fees for User charges		-
4) Miscellaneous Income	6,701	146,773
<b>TOTAL</b>	<b>6,701</b>	<b>146,773</b>
<b>SCHEDULE 19 - INCREASE/(DECREASE) IN STOCK OF FINISHED GOODS AND WORK IN PROGRESS</b>	<b>2022-23</b>	<b>2021-22</b>
a) Closing stock		
- Finished Goods	-	-
- Work-in-progress	-	-
b) Less: Opening Stock		
- Finished Goods	-	-
- Work-in-progress	-	-
<b>NET INCREASE/(DECREASE) [a-b]</b>	<b>-</b>	<b>-</b>

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Accounts Officer (Offg.)

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Deputy Registrar (Admin)

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Director

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, 2023		
	(Amount in Rs.)	
<b>SCHEDULE 20 - EXPENDITURE ON PROGRAM AND SERVICES - NIEPMD</b>	<b>2022-23</b>	<b>2021-22</b>
a) Human Resource Development	18,158,889	37,852,583
b) Programme Expenses		-
c) Research and Development	90,950	-
d) Development of Services	58,881,361	31,691,958
e) Expenses of CRC-K a/c		-
f) Documentation and Dissemination (Creation of Awareness)	741,658	804,758
g) Grant-in-Aid Routing A/c	315,000	
h) Grant-in-Aid SCPwD		
i) Grant-in-Aid AGP Scheme (DAIL)	870	368,450
<b>TOTAL</b>	<b>78,188,728</b>	<b>70,717,749</b>
<b>SCHEDULE 20 - EXPENDITURE ON PROGRAM AND SERVICES - CRC-K</b>	<b>2022-23</b>	<b>2021-22</b>
a) STTP Programme Expenses	470,494	182,422
<b>TOTAL</b>	<b>470,494</b>	<b>182,422</b>
<b>SCHEDULE 20A - ESTABLISHMENT EXPENSES - NIEPMD</b>	<b>2022-23</b>	<b>2021-22</b>
a) Salaries and Wages	37,069,301	60,548,041
b) Allowances and Bonus	4,699,940	5,627,859
c) Contribution to Provident Fund		1,629,318
d) Contribution to Other Fund (Employer contribution to NPS)	4,072,278	1,062,325
e) Provision for Earned Leave, Pension and Gratuity	1,693,849	2,361,071
f) Others (specify): Payment of retirement of Pension		-
<b>TOTAL</b>	<b>47,535,368</b>	<b>71,228,614</b>
<b>SCHEDULE 20A - ESTABLISHMENT EXPENSES - CRC-K</b>	<b>2022-23</b>	<b>2021-22</b>
a) Salaries and Wages	18,563,861	16,885,369
b) Allowances and Bonus	-	-
c) Contribution to Provident Fund	-	-
d) Contribution to Other Fund (Employer contribution to NPS)	1,319,479	1,177,493
e) Provision for Earned Leave, Pension and Gratuity	-	-
f) Others (specify): Payment of retirement of Pension	-	-
<b>TOTAL</b>	<b>19,883,340</b>	<b>18,062,862</b>
<b>SCHEDULE 20B - OTHER PROGRAM EXPENSES</b>	<b>2022-23</b>	<b>2021-22</b>
a) North East States	26,425,145	27,638,034
b) ADIP Scheme		31,436,106
ADIP - HQ	10,519,192	-
ADIP - RoC	9,467,154	-
ADIP - NER	2,019,812	-
c) SIPDA Scheme		1,648,194
SIPDA - General	1,632,367	-
SIPDA - EI	1,239,000	-
d) RCI-NBER Programme Expenses (Admn. & Exam Expenses)	28,406,725	33,440,953
e) Internal Accruals Expenses	3,695,377	45,200
f) SC Programme Expenses	2,090,852	-
g) ST Programme Expenses	2,838,318	-
h) SAP Expenses	264,352	-
<b>TOTAL</b>	<b>88,598,294</b>	<b>94,208,488</b>

sd/-  
Accounts Officer (Offg.)

sd/-  
Deputy Registrar (Admin)

sd/-  
Director





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, 2023		
	(Amount in Rs.)	
<b>SCHEDULE 21 - OTHER ADMINISTRATIVE EXPENSES ETC. - NIEPMD</b>	<b>2022-23</b>	<b>2021-22</b>
1. Expenditure on Support Services	29,974,900	30,001,967
2. Electricity and Power	7,437,599	5,725,004
3. Insurance	338,455	222,376
4. Repairs & Maintenance of buildings	3,305,012	2,720,302
5. Repairs and Maintenance of Office Equipments	319,506	126,776
6. Vehicles Hire Charges	2,330,201	528,506
7. Repairs & Maintenance of School Bus	2,589,901	682,276
8. Repairs & Maintenance of Tata Sumo	171,776	139,842
9. Postage & Telephone charges	2,338,486	2,290,166
10. Printing and Stationery	1,852,032	1,635,137
11. Travelling and conveyance Expenses	2,218,003	782,859
12. Auditors Remuneration	441,855	237,710
13. Repairs & maintenance of Plants & Machinery	1,904,315	2,970,343
14. Advertisement and Publicity	350,745	689,396
15. Repairs & Maintenance of Computers	2,142,709	2,649,136
16. R & M of Genset	1,448,169	1,121,472
17. R & M of Guest House	27,035	67,706
18. R & M Hostels	20,400	42,100
19. R & M of Battery Car	25,960	220,362
20. Miscellaneous Expenditure	110,834	139,632
21. Building Rent	-	-
22. Legal Fees	109,805	15,000
23. Publication and periodicals	122,009	82,270
24. Housekeeping Expenses	530,204	-
25. R & M Electricals	167,037	-
26. R & M Furniture & Fixtures	7,465	-
27. Prior Period Expenditure	2,799,116	-
28. Bank charges	-	14,229
Internal Accrual	14,160	-
Routing A/c	6	-
<b>TOTAL</b>	<b>63,097,694</b>	<b>53,104,567</b>

sd/-  
Accounts Officer (Offg.)

sd/-  
Deputy Registrar (Admin)

sd/-  
Director

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, 2023		
(Amount in Rs.)		
SCHEDULE 21 - OTHER ADMINISTRATIVE EXPENSES ETC. - CRC-K	2022-23	2021-22
1. Expenditure on Support Services	-	-
2. Electricity and Power	1,224,853	-
3. HRD	337,588	388,708
4. Short time consumables	17,432	-
5. Media and publicity	850	57,063
6. Vehicle Hire Charges	326,183	325,758
7. Repairs and Maintenance of School Bus	-	-
8. Honorarium	585,675	421,938
9. Postage & Telephone \ Internet Charges	57,998	68,642
10. Printing & Stationery	94,720	49,470
11. Travelling & Conveyance Expenses	712,704	47,032
12. Watch & Ward Service charges	288,766	-
13. Repairs & maintenance Plant & Machinery	-	-
14. Advertisement and Publicity	-	33,786
15. Repairs & Maintenance	84,434	-
16. Payment Contract Staff	-	-
17. Miscellaneous Expenditure	4,413	58,572
18. R & M of Furniture	-	-
19. Special Initiatives	-	12,408
20. Contingency Expenditure	165,145	248,807
21. Publication and periodicals	5,023	-
22. House Keeping Charges	235,557	-
23. Building Rent	-	660,000
24. Inauguration Expenses	-	433,455
25. Stationary	76,553	29,859
<b>TOTAL</b>	<b>4,217,894</b>	<b>2,835,498</b>

sd/-  
Accounts Officer (Offg.)

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Deputy Registrar (Admin)

sd/-  
Director



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, 2023		
	2022-23	2021-22
_(Amount in Rs.)		
<b>SCHEDULE 22 - EXPENDITURE ON GRANTS, SUBSIDIES ETC.</b>		
a) Grants given to Institutions/Organisations	-	-
b) Subsidies given to Institutions/Organisations	-	-
<b>TOTAL</b>	-	-
<p>Note: Name of the Entities, their Activities along with the amount of Grants/Subsidies are to be disclosed</p>		
<b>SCHEDULE 23 - INTEREST</b>		
A) On Fixed Loans		-
B) On Other Loans (including Bank Charges)		-
C) Others (Specify)		-
General Interest paid to DEPwD	9,389,566	
SIPDA Interest paid to DEPwD	52,169	
ADIP Interest paid to DEPwD	1,282,485	
<b>TOTAL</b>	<b>10,724,220</b>	<b>-</b>

sd/-

Accounts Officer (Offg.)

sd/-

Deputy Registrar (Admin)

sd/-

Director





NATIONAL INSTITUTE FOR EMPOWERMENT OF PERSONS WITH MULTIPLE DISABILITIES (NIEPMD)

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

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

Chennai, Tamilnadu - 603 112

**Schedule: 24 - Accounting Policies**

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

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

sd/-  
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Deputy Registrar (Admin)

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Director



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**Schedule: 24 - Accounting Policies**

-: 2 :-

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

- i) Receipts and Payments Account for the Financial year 2022-23
- ii) Income and Expenditure Account for the Financial year 2022-23
- iii) Balance Sheet for the Financial year 2022-23

**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 31<sup>st</sup> March:

**Liabilities**

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

**Assets**

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

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

sd/-  
Accounts Officer (Offg.)

sd/-  
Deputy Registrar (Admin)

sd/-  
Director



NATIONAL INSTITUTE FOR EMPOWERMENT OF PERSONS WITH MULTIPLE DISABILITIES (NIEPMD)  
(Dept. of Empowerment of Persons with Disabilities (Divyangjan),  
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Chennai, Tamilnadu - 603 112

**Schedule: 24 - Accounting Policies**

-: 3 :-

**6. Depreciation:**

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

- i) To provide depreciation on Fixed Assets acquired on or after 1-4-2005 on yearly basis.
- ii) To adopt the system of written down value method.
- iii) For Assets acquired up to the month of September during the financial year full depreciation is worked out at the prescribed percentage. For assets acquired from the month of October to March depreciation is worked @ 50% of prescribed percentage.
- iv) The life of each asset and rates of depreciation under "Written Down Value Method" are indicated hereunder as per Income Tax Rules:
  - a) Land : No depreciation
  - b) Buildings : 20 years of life 5% depreciation
  - c) Tools & Plants and Equipment's : 10 years 10% depreciation
  - d) Vehicles : 6 years 15% depreciation
  - e) Furniture & Fixtures : 10 years 10% depreciation
  - f) Office Equipments : 10 years 10% depreciation
  - g) Computer & Peripherals : 2.5 years 40% depreciation
  - h) Library Books : 2.5 years 40% depreciation

sd/-  
Accounts Officer (Offg.)

sd/-  
Deputy Registrar (Admin)

sd/-  
Director





NATIONAL INSTITUTE FOR EMPOWERMENT OF PERSONS WITH MULTIPLE DISABILITIES (NIEPMD)

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

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

1. The Annual Accounts were compiled in the format of Financial Statements for the Central Autonomous Bodies (Non-profit organizations and similar Institutions).
  - a) Balance Sheet as at 31<sup>st</sup> March 2023
  - b) Income and Expenditure Account for the financial year 2022-23.
  - c) Schedules 1-25 as per the format.
  - d) Receipts & payments account for the financial year 2022-23.
2. The Accounts have been prepared on accrual basis (except Pay & allowances of regular staff, Retirement benefits, Receipts of Tuition Fees, and purchase of Medicines to Clients, Telephone bills and AMC charges of Equipment's and remuneration to Contractual Staff. These are accounted as cash basis).
3. Depreciation is being provided on written down value method.
4. Capital Work in Progress has been taken as Fixed Assets as Buildings, depreciation allowed as per institute norms during the financial year 2022-23.
5. Accounting policies have been prepared and they are being followed.
6. Total receipts received by NIEPMD & CRC is Rs.47,71,45,325/- (which includes opening balances, grant-in-Aid, grants for specific purposes, Deposit interest, receipts from other organizations, loans and advances), the amount spent on various activities under NIEPMD & CRC is Rs.27,95,37,910/- leaving closing balance of Rs.19,76,07,415/- in respective books.
7. The physical verification of the assets and stores for the year 2022-23 is completed.
8. The utilization certificates for the grants released by the Ministry have been furnished and there are no pending utilization certificates.
9. As on 31<sup>st</sup> March 2023, a Sum of Rs.28,48,484/- accumulated as TDS receivable is reflected in IT portal.
10. Under Schedule – 1, a sum of Rs.2,60,84,423/- belonging to GPF Accounts has been reversed from the Institute Books.
11. Under Schedule – 1, a sum of Rs.3,62,83,057/- has been regularized as prior period adjustments on account of excess unspent grants booked on main A/c and adjusted in the previous year closing balance.
12. The figures have been classified wherever necessary.

sd/-  
Accounts Officer (Offg.)

sd/-  
Deputy Registrar (Admin)

sd/-  
Director