



सत्यमेव जयते
Government Of India

INDIAN AUDIT AND ACCOUNTS DEPARTMENT
OFFICE OF THE DIRECTOR GENERAL OF AUDIT (CENTRAL), CHENNAI



No: PDA(C)/CE/I/28-71/2022-23/74

Dated: 28.10.2022

To,
The Secretary to Government of India,
Ministry of Social Justice & Empowerment,
Room No:613A Wing
Shastri Bhavan,
New Delhi – 110 001.

Sub: Separate Audit Report on the accounts of National Institute for Empowerment of Persons with Multiple Disabilities (NIEPMD), Muttukadu, Chennai for the year 2021-22.

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 2021-22 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/-

Deputy Director/CE

Encl: As stated

No: PDA(C)/CE/I/28-71/2022-23/75

Dated: 28.10.2022

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 2021-22 to Parliament. **Approval of the Competent Authority may be obtained for the Revised Annual Accounts of 2021-22 and the Minutes of the meeting be forwarded at the earliest.**

Sd/-

Deputy Director/CE



Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of National Institute for Empowerment of Persons with Multiple Disabilities, Chennai for the year ended 31 March 2022

1. We have audited the attached Balance Sheet of National Institute for Empowerment of Persons with Multiple Disabilities, Chennai as at 31st March 2022, 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. Partial/Non consolidation of transactions of CRC Kozhikode into the main accounts of NIEPMD, Chennai has resulted in understatement of Capital Fund by ₹0.53 crore, Current Liabilities by ₹0.83 crore, Current Assets – Bank Balances by ₹0.53 crore, Income by ₹2.62 crore and Expenditure by ₹2.17 crore.
2. As per Form 65, deposits with CPWD was ₹8.12 crore and Work-in-progress was ₹2.81 crore. Whereas as per annual accounts, deposits with CPWD in Schedule 11 – Current Assets, Loans and Advances was ₹14.33 crore and Work in progress as per Schedule 8 Fixed Assets was Nil. 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 ₹14.33 crore, where as per schedule 7 – Current Liabilities it was ₹21.24 crore. The difference was not reconciled.

3. 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, the sufficiency of provision of ₹1.18 crore made in accounts could not be verified.

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 ₹0.71 crore surplus reduced by ₹1.44 crore.

C. Management Letter

Deficiencies which have not been included in the Separate Audit Report have been brought to the attention of the Institute through a management letter issued separately for remedial/corrective action.

D. Grants in aid

The institute received ₹38.38 crore as grants-in-aid for the year 2021-22 and an unspent balance of ₹19.32 crore of previous year was available, totaling to ₹57.70 crore. Out of this, the institute could utilize a sum of ₹42.76 crore, leaving a balance of ₹14.94 crore as on 31st March 2022.

- v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and Receipts & payments Account dealt with by this report are in agreement with the books of accounts.
- vi. In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit Report give a true and fair view in conformity with Accounting principles generally accepted in India.
- a. In so far as it relates to the Balance Sheet, of the state of affairs of National Institutes of Empowerment of persons with Multiple Disabilities, Chennai as at 31st March 2022; and
- b. In so far as it relates to Income & Expenditure Account of the deficit for the yearended on that date.

For and on behalf of the C&AG of India

Place: Chennai

Date: 28.10.2022

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 2021-22

2. Adequacy of Internal Control System:

The Institute has not prepared any accounting manual of its own.

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

Physical Verification of Fixed Assets and Inventory was done for the year 2021-22.

4. Regularity in payment of statutory dues:

The Institute was regular in payment of statutory dues.

Sd/-

Deputy Director/CE



सत्यमेव जयते
Government Of India

P.MADHAVI, IAAS

PRINCIPAL DIRECTOR OF AUDIT (CENTRAL), Chennai
“LEKHA PARIKSH BHAVAN”,
361, Anna Salai, Teynampet, Chennai – 600 018.

D.O.No: PDA(C)/CE/I/28-71/2022-23/77

Date: 28.10.2022

Dear Sir,

Please refer to the Separate Audit Report on the audit of annual accounts of the National Institute for Empowerment of Persons with Multiple Disabilities, Chennai for the year 2021-22 issued on 28.10.2022. I wish to bring the following defects noticed in the accounting practices/procedures to your attention for remedial action.

1. As per Annual Accounts Schedule 17, interest earned on SB A/c of SIPDA was ₹,7,84,146. Whereas per ledger and bank records, it was ₹52,169. This needs to be ₹reconciled.
2. Rates of depreciation adopted by NIEPMD, Chennai Main office were different from the rates adopted by CRC, Kozhikode in respect of Assets viz, Buildings, Computers & Peripherals and Library Books. Depreciation on Tools, plant & Equipment has been calculated at 10 percent against the 15 percent prescribed in Income Tax Rules. This has resulted in understatement of Depreciation and overstatement of Fixed Assets by ₹19,05,004.
3. Accounts of CRC-Kozhikode has been prepared in 3 sets, CRC-Kozhikode main, ADIP and SDP. Since ADIP, SDP are only projects, they should be accounted under ‘earmarked funds’ instead of preparing separate accounts. CRC- Shillong and Andaman were also removed from Schedule 3 of the main accounts and separate set of financial statements have been prepared, which is not consistent with previous year’s accounting practice. Transactions of all the CRC’s under the control of NIEPMD, Chennai should be consolidated into the main accounts, though appended separately.
4. In Schedule 7 the head ‘Advance with CPWD’ needs to be renamed as ‘unutilized grant advance with CPWD’

With Regards

Yours sincerely

Sd/-

Shri.Nachiketa Rout,
Director,
National Institute for Empowerment of Persons
with Multiple Disabilities (NIEPMD)
Muttuakadu,
Kovalam – 603112

Phone: 044-2431 6406

Fax: 044-2433 8924

Email: dgacchennai@cag.gov.in

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

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

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

Index for Form of Financial Statement as on 31-03-2022

Sl. No.	Particulars
1	Balance Sheet as at 31-03-2022
2	Income & Expenditure Statement for the period ending 31-03-2022
3	Receipts & payments Accounts for the period ending 31-03-2022
4	Balance Sheet as at 31-03-2022 (CRC –Kozhikode)
5	Income & Expenditure Statement - (CRC –Kozhikode)
6	Receipts & payments Accounts - (CRC –Kozhikode)
7	Schedule 1 & 2
8	Schedule 3
9	Schedule 4
10	Schedule 5 & 6
11	Schedule 7
12	Schedule 8
13	Schedule 9 & 10
14	Schedule 11
15	Schedule 12 & 13
16	Schedule 14 & 15
17	Schedule 16 & 17
18	Schedule 18 & 19
19	Schedule 20, 20-A & 20-B
20	Schedule 21
21	Schedule 22 & 23
22	Schedule 24 & 25
23	NIEPMD – Main, I A, Gratuity & Pension, A& N, SIPDA, GPF, RCI, ADIP & Shillong Account Details
24	Depreciation Statement for the year 2021-22 for Schedule No.8
25	Schedules for Receipts & Payments a/c and Income & Expenditure a/c

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)			
Name of Entity: National Institute for Empowerment of Persons with Multiple Disabilities, Muttukadu			
BALANCE SHEET AS AT 31st MARCH, 2022			
	Schedule	2021-22	2020-21
CORPUS/CAPITAL FUND AND LIABILITIES			(Amount in Rs.)
CORPUS/CAPITAL FUND	1	91,67,95,435	81,47,83,912
RESERVES AND SURPLUS	2		-
EARMARKED/ENDOWMENTS FUNDS	3	-	40,29,025
SECURED LOANS AND BORROWINGS	4		-
UNSECURED LOANS AND BORROWINGS	5		-
DEFERRED CREDIT LIABILITIES	6		-
CURRENT LIABILITIES AND PROVISIONS	7	6479,91,836	5676,10,366
TOTAL		1,56,47,87,271	1,38,64,23,303
ASSETS			
FIXED ASSETS	8	40,21,87,050	42,13,06,891
ADD: Assets in work-in-progress	8	50,41,94,508	49,68,14,039
INVESTMENTS-FROM EARMARKED/ENDOWMENT FUNDS	9		-
INVESTMENTS- OTHERS	10	-	-
CURRENT ASSETS, LOANS, ADVANCES ETC.	11	65,84,05,713	46,83,02,373
MISCELLANEOUS EXPENDITURE (to the extent not written off or adjusted)			
TOTAL		1,56,47,87,271	1,38,64,23,303
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		
Accounts Officer		sd/-	sd/-
	Deputy Registrar(Admin)		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 - Consolidated Receipt & Payment Account for the Period ending 31.03.2022			
Receipt	Amount	Expenditure	Amount
Opening Balance with Bank	14,29,87,388	RCI Examination Expenses	3,13,79,570
Certificate Fees	97,400	Salaries & Wages	9,42,68,952
Grant in Aid - NIEPMD	33,26,01,000	HRD - Programme & Services	5,51,75,407
Grant-in-Aid for CRC, A&N	62,00,000	Administrative Expenses	4,98,29,041
Grant-in-Aid for CRC, Shillong	27,78,000	Advance paid CPWD	7,42,00,000
Grant-in-aid from Ministry for 2021 - 22	2,78,742	CRC - A&N Island Expenses	14,24,919
Receipts for Interest on Term deposits A/c	1,22,99,849	CSR Project A/c	45,200
NIEPMD - Internal Accrual	22,420	El Project (Sal)	33,19,300
NIEPMD - Main a/c	47,74,610	Establishment Expenses -Shillong	15,54,618
NIEPMD -SPIDA	2,527	Expenses on AGP Scheme	10,88,432
Grant-in-Aid for CRC - Kozhikode		Fixed Deposits made	2,50,00,000
Other Receipts - ATM Rental Income	36,251	ADIP Assesment & Distribution Camp Expenses	1,66,679
Pension & Gratuity A/c	29,12,388	Aids & Appliances of H.H	3,59,760
Pre-closure of Term Deposit with Indian bank A/c	1,70,42,575	Aids & Appliances of M.R	2,16,40,511
Receipt of Incidental charges	66,68,727	Aids & Appliances of O.H	80,37,140
Receipts for Application Fees	3,19,032	Aids & Appliances of V.I. A/c	6,76,929
Receipts for Exam & Record Fees	10,84,451	Bank Charges	14,229
Receipts for Guest House Fees	84,250	GST Input receivables	21,940
Receipts for Hostel maintenance charges	75,89,729	GST input Recevables	14,21,962
Receipts for Interest on S.B A/c	17,40,673	Interest paid to DEPwD	1,35,60,167
Receipts for Miscellaneous	6,52,793	loans & Advance payments to GST	30,54,631
Receipts for Processing Fee	1,44,000	Loans & Advances (GST)	45,24,558
Receipts for Registration Fees	24,02,488	Misc. Expenses	63,600
Receipts for Sale of Dail Products	44,149	NIEPMD - CRC - A&N Island	16,94,530
Receipts for Sale of Medicines	2,31,806	NIEPMD - CRC - RCI	61,412
Receipts for Training Fees	4,41,010	NIEPMD - CRC - Shillong	16,90,163
Receipts for Tuition Fees	1,84,33,141	NIEPMD - Main a/c	57,70,747
Receipts for User Charges	5,59,574	Paid to Beneficiaries towards Assistive Decices cost	15,53,529
Receipts for Visiting Charges	22,275	Postal Charges	6,22,989
Receipts from SSA, Gandhi Nagar, Gujarat.	1,93,25,589	Printing & Stationery	2,29,802
Receipts from Students Scholarship	20,87,725	Professional Tax payments	57,500
Receipts from TISS Project	1,50,000	Programme Expenses	3,35,132
Receipts from various SSA for TLM kits	1,30,13,009	Purchase of Fixed Assests	37,11,229
Recovery of Advance	43,500	R & M Computers	1,77,922
Enrollment Fees	35,41,053	R&M Tools & Plants	6,20,102
Examination Fees	2,95,15,546	Refund of Caution Deposit (Net)	7,72,892
GPF Subscription	11,57,000	State Level Exhibition	1,78,630
Term Deposit clousre proceed	67,21,790	TDS Payments	40,61,283
Verification Charges	18,300	Unspent Grant - Paid to DEPwD	56,11,616
		Western Zone Sports Meet	33,168
		Closing Balance with Bank	22,00,14,569
Grand Total	63,80,24,760	Grand Total	63,80,24,760
sd/- Accounts Officer	sd/- Deputy Registrar(Admin)	sd/- Director	

FORM OF FINANCIAL STATEMENT (NON-PROFIT ORGANISATIONS)

ADIP SCHEME

Name of Entity: Composite Regional Centre Kozhikode

BALANCE SHEET AS AT 31 MAR 2022

CORPUS/CAPITAL FUND AND LIABILITIES	SCHEDULE	CURRENT YEAR	PREVIOUS YEAR
CORPUS/CAPITAL FUND	1	5234222.00	148879.00
RESERVE AND SURPLUS	2	0	0
EARMARKED FUND/ENDOWMENT FUND	3	0	0
SECURED LOANS AND BORROWINGS	4	0	0
UNSECURED LOANS AND BORROWINGS	5	0	0
DEFERRED CREDIT LIABILITIES	6	0	0
CURRENT LIABILITIES AND PROVISIONS	7	2933.00	0
TOTAL		5237155.00	148879.00
ASSETS			
FIXED ASSETS	8	0	0
ADD: PRIOR PERIOD ADJUSTMENTS IN ASSET		0	0
INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS	9	0	0
INVESTMENTS –OTHERS	10	0	0
CURRENT ASSETS, LOANS, ADVANCES ETC.	11	5237155.00	148879.00
MISCELLANEOUS EXPENDITURE (To the extent not written off or adjusted)			0
TOTAL		5237155.00	148879.00
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

sd/
Director

FORM OF FINANCIAL STATEMENT (NON PROFIT ORGANISITIONS)

SKILL DEVELOPMENT PROJECT

Name of Entity: Composite Regional Centre Kozhikode

BALANCE SHEET AS AT 31 MAR 2022

CORPUS/CAPITAL FUND AND LIABILITIES	SCHEDUL E	CURRENT YEAR	PREVIOUS YEAR
CORPUS/CAPITAL FUND	1	27478.00	27478.00
RESERVE AND SURPLUS	2	0	0
EARMARKED FUND/ENDOWMENT FUND	3	0	0
SECURED LOANS AND BORROWINGS	4	0	0
UNSECURED LOANS AND BORROWINGS	5	0	0
DEFERRED CREDIT LIABILITIES	6	0	0
CURRENT LIABILITIES AND PROVISIONS	7	262.00	0
TOTAL		27740.00	27478.00
ASSETS			
FIXED ASSETS	8	0	0
ADD:PRIOR PERIOD ADJUSTMENTS IN ASSET			
INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS	9	0	0
INVESTMENTS –OTHERS	10	0	0
CURRENT ASSETS,LOANS,ADVANCES ETC.	11	27740.00	27478.00
MISCELLANEOUS EXPENDITURE (To the extent not written off or adjusted)		0	0
TOTAL		27740.00	27478.00
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTIGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

sd/
Director

FORM OF FINANCIAL STATEMENT (NON-PROFIT ORGANISATIONS)			
Name of Entity: Composite Regional Centre Kozhikode			
BALANCE SHEET AS AT 31 MAR 2022			
CORPUS/CAPITAL FUND AND LIABILITIES	SCHEDULE	CURRENT YEAR	PREVIOUS YEAR
CORPUS/CAPITAL FUND	1	168690298.12	154180938.12
RESERVE AND SURPLUS	2	0.00	0.00
EARMARKED FUND/ENDOWMENT FUND	3	0.00	0.00
SECURED LOANS AND BORROWINGS	4	0.00	0.00
UNSECURED LOANS AND BORROWINGS	5	0.00	0.00
DEFERRED CREDIT LIABILITIES	6	0.00	0.00
CURRENT LIABILITIES AND PROVISIONS	7	75712733.58	67284008.25
TOTAL		244403031.70	221464946.37
ASSETS			
FIXED ASSETS	8	147844011.00	139981002.00
ADD: PRIOR PERIOD ADJUSTMENTS IN ASSET		0.00	0.00
INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS	9	0.00	0.00
INVESTMENTS –OTHERS	10	0.00	0.00
CURRENT ASSETS, LOANS, ADVANCES ETC.	11	96559020.70	81483944.37
MISCELLANEOUS EXPENDITURE		0.00	0.00
(To the extend not written off or adjusted)		0.00	0.00
TOTAL		244403031.70	221464946.37
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

FORM OF FINANCIAL STATEMENT (NON PROFIT ORGANISITIONS)			
Name of Entity: Composite Regional Centre Kozhikode			
INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31ST MAR 2022			
INCOME	SCHEDULE	CURRENT YEAR	PREVIOUS YEAR
Income from Sales and Services	12	0	0
Grants and subsidies	13	0	0
Fee/Subscriptions	14	0	0
Income from Investments(Income on Invest, /From Earmarked/	15	0	0
endowment, Fund transferred to Funds)		0	0
Income from Royalty, Publication etc.	16	0	0
Interest Earned	17	0	0
Other Income	18	0	0
Increase/Decrease in stock of finished goods and work-in-progress	19	0	0
TOTAL (A)		0	0
EXPENDITURE			
Expenditure on Program and Services	20	0	0
Establishment Expenses(Trainers Remuneration)	20A	0	0
Purchase of Assistive Devices	20B	0	0
Other Expenses etc. (Assistive Aids)	21	0	0
Expenditure on Grants, Subsidies etc.	22	0	0
Interest	23	0	0
Depreciation(Net Total at the yearend-Corresponding to Schedule 8)		0	0
Deposit with CPWD		0	0
CONTINGENT LIABILITIES		0	0
TOTAL (B)		0	0
Balance Being Excess of Income Over Expenditure(A-B)		0	0
Transfer to Special Reserve(Specify each)			
Transfer to/from General Reserve			
BALANCE BEING SURPLUS/DEFICIT		0	0
CARRIED TO CORPUS/CAPITAL FUND			
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

sd/
Director

FORM OF FINACIAL STATEMENT (NON-PROFIT ORGANISATIONS)			
Name of Entity: Composite Regional Centre Kozhikode			
INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31ST MAR 2022			
INCOME	SCHEDULE	CURRENT YEAR	PREVIOUS YEAR
Income from Sales and Services	12	0	0
Grants and subsidies	13	5101000.00	0
Fee/Subscriptions	14	0	0
Income from Investments (Income on Invest, /From Earmarked/	15	0	0
endowment, Fund transferred to Funds)		0	0
Income from Royalty, Publication etc.	16	0	0
Interest Earned	17	0	0
Other Income	18	0	0
Increase/Decrease in stock of finished goods and work-in-progress	19	0	0
TOTAL (A)		5101000.00	0
EXPENDITURE			
Expenditure on Program and Services	20	0	0
Establishment Expenses	20A	0	0
Purchase of Assistive Devices	20B	0	3209352.00
Other Administrative Expenses etc.	21	15657.00	46640.00
Expenditure on Grants, Subsidies etc.	22	0	0
Interest	23	0	0
Depreciation (Net Total at the yearend- Corresponding to Schedule 8)		0	0
Deposit with CPWD		0	0
CONTINGENT LIABILITIES		0	0
TOTAL (B)		15657.00	3255992.00
Balance Being Excess of Income Over Expenditure(A-B)		5085343.00	-3255992.00
Transfer to Special Reserve (Specify each)			
Transfer to/from General Reserve			
BALANCE BEING SURPLUS/DEFICIT		5085343.00	3255992.00
CARRIED TO CORPUS/CAPITAL FUND			
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

sd/-
Director

FORM OF FINANCIAL STATEMENT (NON-PROFIT ORGANISATIONS)			
Name of Entity: Composite Regional Centre Kozhikode			
INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31ST MAR 2022			
INCOME	SCHEDULE	CURRENT YEAR	PREVIOUS YEAR
Income from Sales and Services	12	0.00	0.00
Grants and subsidies	13	18431215.67	19727907.50
Fee/Subscriptions	14	2465382.10	1774410.50
Income from Investments (Income on Invest, /From Earmarked/ endowment, Fund transferred to Funds)	15	0.00	0.00
Income from Royalty, Publication etc.	16	0.00	0.00
Interest Earned	17	37411.00	0.00
Other Income	18	146773.00	9940.00
Increase/Decrease in stock of finished goods and work-in-progress	19	0.00	0.00
TOTAL (A)		21080781.77	21512258.00
EXPENDITURE			
Expenditure on Program and Services	20	182422.00	269835.00
Establishment Expenses	20A	18062862.00	16511056.00
Other Program Expenses	20B	0.00	0.00
Other Administrative Expenses etc.	21	2835497.77	4731367.00
Expenditure on Grants, Subsidies etc.	22	0.00	0.00
Interest	23	0.00	0.00
Depreciation (Net Total at the yearend- Corresponding to Schedule 8)		594109.00	500851.00
Deposit with CPWD		0.00	0.00
CONTINGENT LIABILITIES		0.00	0.00
TOTAL (B)		21674890.77	22013109.00
Balance being Excess of Income Over Expenditure(A-B)		-594109.00	-500851.00
Transfer to Special Reserve (Specify each)			
Transfer to/from General Reserve			
BALANCE BEING SURPLUS/DEFICIT		-594109.00	-500851.00
CARRIED TO CORPUS/CAPITAL FUND			
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

sd/-
Director

FORM OF FINANCIAL STATEMENT (NON-PROFIT ORGANISATIONS)/FORM OF FINANCIAL STATEMENT (NON-PROFIT ORGANISATIONS)

Name of Entity: Composite Regional Centre Kozhikode

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD ENDED 31ST MAR 2022

Sl No.	Receipts	Current Year	Previous Year	Sl No.	Payments	Current Year	Previous Year
1.	CRC SKILL DEVELOPMENT A/C	27478.00	27478.00	1.	Loans and advances	0.00	0.00
2.	Grant in Aid	0.00	0.00	2.	Project Expenses	0.00	0.00
3.	Bank charges Refund	0.00	659.82	3.	Bank Charges	0.00	659.82
4.	Interest Earned (Current Liabilities)	262.00	0			0	0
		0	0			0	0
		0	0		CLOSING BALANCE	27740.00	27478.00
		27740.00	28137.82			27740.00	28137.82

sd/-
Director



FORM OF FINANCIAL STATEMENT (NON-PROFIT ORGANISATIONS)/FORM OF FINANCIAL STATEMENT (NON PROFIT ORGANISATIONS)

Name of Entity: Composite Regional Centre Kozhikode

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD ENDED 31ST MAR 2022

SI No.	Receipts	CURRENT YEAR	PREVIOUS YEAR	SI No.	Payments	CURRENT YEAR	PREVIOUS YEAR
1.	CRC ADIP A/C	148879.00	2974234.00	1.	Loans and Advances	0.00	377331.00
2.	Grant in Aid	5101000.00	0.00	2.	Administrative Expenses	0.00	51853.00
3.	Bank charges Refund	0.00	660.00	3.	Consumables	0.00	2275709.00
4.	Admin Expenses	0.00	5500.00	4.	Bank Charges	0.00	660.00
5.	Interest on GIA (Current Liabilities)	2933.00	0	5.	Camp Expenses	15657.00	0.00
		0	0	6.	Current Liabilities	0.00	125962.00
		0	0		CLOSING BALANCE	5237155.00	148879.00
		5252812.00	2980394.00			5252812.00	2980394.00

sd/-
Director

FORM OF FINANCIAL STATEMENT (NON PROFIT ORGANISATIONS)/FORM OF FINANCIAL STATEMENT (NON PROFIT ORGANISATIONS)

Name of Entity: Composite Regional Centre Kozhikode

RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD ENDED 31ST MAR 2022

Sl No.	Receipts	Current Year	Previous Year	SI No.	Payments	Current Year	Previous Year
1	CRC MAIN A/C	33016316.37	23534489.87	1	SALARIES	18062862.00	16506810.00
2	BALANCE WITH NIEPMD	0.00	0.00	2	FIXED ASSETS	1076649.00	557766.00
3	RECEIPT FROM NIEPMD	0.00	0.00	3	LOANS AND ADVANCES	13800642.00	266801.00
4	ACADEMIC FEE	2480802.10	926750.00	4	ADMINISTRATIVE & RECURRING EXP	2933348.77	4634137.50
5	OTHER RECEIPTS	247132.00	858640.00	5	CURRENT/STATUTORY LIABILITIES	3995367.00	3620775.00
6	INTEREST	37411.00	0.00	6	MISC. PAYMENTS	120279.00	64179.50
7	LOANS & ADVANCES RECOVERIES	321449.00	33050.00	7	DEPOSITS	3256.00	0.00
8	MISC RECEIPTS	214400.00	35807.50	8	TRANSFER TO ADIP A/C	5101000.00	0.00
9	GRAND IN AID	46978214.00	29759000.00			45093403.77	25650469.00
10	CURRENT/STATUTORY LIABILITIES	4049285.00	3519048.00				
		87345009.47	58666785.37		CLOSING BALANCE	42251605.70	33016316.37
						87345009.47	58666785.37

sd/-
Director

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)			
Name of Entity: National Institute for Empowerment with Persons with Multiple Disabilities, Muttukadu			
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022			
	2021-22	2020-21	(Amount in Rs.)
SCHEDULE 1 - CORPUS/CAPITAL FUND:			
Balance as at the beginning of the year	81,47,83,912		78,70,41,242
Add: Excess of Income over Expenditure	60,82,211		83,74,759
Less: Excess of expenditure over income to be transferred to Capital Fund for Dep.	-		2,82,62,715
Add:: Contribution received towards Capital Fund	12,07,45,000		-
	94,16,11,123		76,71,53,286
Add: Capital assets purchased during the year at NIEPMD, Chennai,			2,20,13,667
Add: Capital assets purchased during the year at CRC - Gorakhpur			-
Less: Net balance of Income (Internal accruals) transferred	2,48,15,688		2,56,16,959
BALANCE AS AT THE YEAR-END	91,67,95,435	81,47,83,912	
SCHEDULE 2 - RESERVES AND SURPLUS			
1. Capital Reserve:			
Addition during the year			
Less: Deductions during the year	-		-
2. Revaluation Reserve:			
As per last Account			
Addition during the year			
Less: Deductions during the year	-		-
3. Special Reserves:			
As per last Account			
Addition during the year			
Less: Deductions during the year	-		-
4. General Reserve:			
As per last Account			
Addition during the year			
Less: Deductions during the year	-		-
TOTAL			
	NIL	NIL	NIL
1.NIEPMD- MAIN	74,81,05,137		66,06,02,973
2.CRC KOZHIKODE A/c	16,86,90,298		15,41,80,938
	91,67,95,435		81,47,83,911

FORM OF FINANCIAL STATEMENTS (NON -PROFIT ORGANISATIONS)

Name of Entity: Composite Regional Centre for Person with Disabilities, Kozhikode

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31 ST MARCH, 2022

(Amount in Rs.)

	Current year		Previous Year	
SCHEDULE 1-CORPUS/CAPITAL FUND:				
Opening Balance transferred from CRC Main Account	27478.00		27478.00	
Balance amount transferred from NIEPMD				
Add/(Deduct): Balance of Net Income/(Expenditure) transferred from the (Add)Income and Expenditure account.	0.00	27478.00	0.00	27478.00
BALANCE AS AT THE YEAR-END		27478.00		27478.00
<u>SCHEDULE 2-RESERVES & SURPLUS</u>				
<u>1.Capital Reserve:</u>	NIL	NIL	NIL	NIL
Addition during the year				
Less deduction during the year				
<u>2.Revaluation Reserve:</u>				
As per last account				
Addition during the year				
Less Deductions during the year				
<u>3.Special Reserves:</u>				
As per last Account				
Addition during the year				
Less Deductions during the year				
<u>4.General Reserve:</u>				
Addition during the year				
Less Deductions during the year				
	NIL	NIL	NIL	NIL

sd/-
Director

FORM OF FINANCIAL STATEMENTS (NON -PROFIT ORGANISATIONS)				
Name of Entity: Composite Regional Centre for Person with Disabilities, Kozhikode				
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31 ST MARCH, 2022				
(Amount in Rs.)				
	Current year		Previous Year	
SCHEDULE 1-CORPUS/CAPITAL FUND: Opening Balance Balance amount transferred from NIEPMD Add/(Deduct): Balance of Net Income/(Expenditure) transferred from the (Add) Income and Expenditure account.	148879.00		3404871.00	
				148879.00
	5085343.00	5234222.00	-	
			3255992.00	
BALANCE AS AT THE YEAR-END		5234222.00		148879.00
SCHEDULE 2-RESERVES & SURPLUS				
<u>1.Capital Reserve:</u>	NIL	NIL	NIL	NIL
Addition during the year				
Less deduction during the year				
<u>2.Revaluation Reserve:</u>				
As per last account				
Addition during the year				
Less Deductions during the year				
<u>3.Special Reserves:</u>				
As per last Account				
Addition during the year				
Less Deductions during the year				
<u>4.General Reserve:</u>				
Addition during the year				
Less Deductions during the year				
	NIL	NIL	NIL	NIL

**sd/-
Director**

FORM OF FINANCIAL STATEMENTS (NON -PROFIT ORGANISATIONS)				
Name of Entity: Composite Regional Centre for Person with Disabilities, Kozhikode				
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31 ST MARCH, 2022				
(Amount in Rs.)				
-	Current Year		Previous Year	
SCHEDULE 1- CORPUS/CAPITAL FUND: Opening Balance	154180938.12		127434127.12	
Add: Contribution towards Corpus/Capital Fund.	20940000.00		13217000.00	
Add: Expenditure Capital Expenditure Transferred to Work in progress a/c	7380469.00		14030662.00	
Add/(Deduct): Balance of Net Income/(Expenditure) transferred from the (Add)Income and Expenditure account.	-594109.00		-500851.00	
(Deduct): Capital Fund Transferred to CPWD	-13217000.00	168690298.12		154180938.12
BALANCE AS AT THE YEAR-END		168690298.1		154180938.12
<u>SCHEDULE 2-RESERVES & SURPLUS</u>				
<u>1.Capital Reserve:</u>				
Addition during the year	NIL	NIL	NIL	NIL
Less deduction during the year				
<u>2.Revaluation Reserve:</u>				
As per last account				
Addition during the year				
Less Deductions during the year				
<u>3.Special Reserves:</u>				
As per last Account				
Addition during the year				
Less Deductions during the year				
<u>4.General Reserve:</u>				
Addition during the year				
Less Deductions during the year				
	NIL	NIL	NIL	NIL

sd/-
Director

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)										
Name of Entity: National Institute for Empowerment of Persons with Multiple Disabilities, Muttukadu										
SCHEDULE 3 - EARMARKED/ENDOWMENT FUNDS As At 31-03-2022										
	North East Region		Composite Regional Centre, Gorakhpur		Composite Regional Centre, A&N Islands		Composite Regional Centre, Sikkim		Composite Regional Centre, Shillong	
	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22	2020-21	2021-22
SCHEDULE 3 - EARMARKED/ENDOWMENT FUNDS										
a) Opening balance of the funds										
b) Additions to the Funds:										
i. Grants-in-aid										
ii. Amount transfer to Main account										
iii. Sundry creditors for various services										
iii. Other additions(Reg. & Tuition & Training fees)										
TOTAL (a+b)										
C. Utilisation/Expenditure towards objectives of funds										
I. Capital Expenditure										
- Fixed Assets										
- Others Amount refund										
Total										
ii. Revenue Expenditure										
- Salaries, Wages and allowances etc. (Bank charges)										
- Amount transferred to Internal accruals										
- Sundry Debtors(NIEPMD-Main)										
- Prior Period Expenses for 2018-19										
- Other HRD Expenses										
Total										
TOTAL (c)										
NET BALANCE AS AT THE YEAR-END (a + b - c)										
<i>Notes</i>										
1) Disclosures shall be made under relevant heads based on conditions attaching to the grants										
2) Plan Funds received from the Central/State Governments are to be shown as separate Funds and not to be mixed up with any other Funds										

FORM OF FINANCIAL STATEMENTS (NON –PROFIT ORGANISATIONS)		
Name of Entity: Composite Regional Centre for Person with Disabilities, Kozhikode		
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31 ST MARCH, 2022		
(Amount in Rs.)		
	Current year	
SCHEDULE 3-		
<u>EARMARKED/ENDOWMENT FUNDS:</u>		
<u>ADIP /SKILL DEVELOPMENT SCHEME</u>		
(a) Opening Balance	NIL	NIL
(b) Addition to the Funds:		
(i) Grants- in- Aid		
(ii) Other Additions		
TOTAL(a+b)	NIL	NIL
(c) <u>Utilisation/Expenditure towards objectives of fund</u>		
(i) <u>Capital Expenditure</u>	NIL	NIL
-Fixed Assets		
-Others		
-Total		
(ii) <u>Revenue Expenditure</u>		
Amount settled in ADIP final accounts		
-Purchase of Consumables		
-Salaries, Wages and allowances etc		
-Rent		
-Other Administrative expenses		
-Total		
Total(c)	NIL	NIL
NET BALACE AS AT THE YEAR END(a+b-c)	NIL	NIL

Notes

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

sd/-
Director

FORM OF FINANCIAL STATEMENTS (NON -PROFIT ORGANISATIONS)		
Name of Entity: Composite Regional Centre for Person with Disabilities, Kozhikode		
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31 ST MARCH, 2022		
(Amount in Rs.)		
	Current year	
SCHEDULE 3-		
<u>EARMARKED/ENDOWMENT FUNDS:</u>		
<u>ADIP /SKILL DEVELOPMENT SCHEME</u>		
(d) Opening Balance	NIL	NIL
(e) Addition to the Funds:		
(iii) Grants- in- Aid		
(iv) Other Additions		
TOTAL(a+b)	NIL	NIL
(f) <u>Utilisation/Expenditure towards objectives of fund</u>		
(ii) <u>Capital Expenditure</u>	NIL	NIL
-Fixed Assets		
-Others		
-Total		
(ii) <u>Revenue Expenditure</u>		
Amount settled in ADIP final accounts		
-Purchase of Consumables		
-Salaries, Wages and allowances etc		
-Rent		
-Other Administrative expenses		
-Total		
Total(c)	NIL	NIL
NET BALACE AS AT THE YEAR END(a+b-c)	NIL	NIL

Notes

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

**sd/-
Director**

FORM OF FINANCIAL STATEMENTS (NON –PROFIT ORGANISATIONS)		
Name of Entity: Composite Regional Centre for Person with Disabilities, Kozhikode		
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31 ST MARCH, 2022		
(Amount in Rs.)		
	Current Year	Previous Year
<u>SCHEDULE 3-EARMARKED/ENDOWMENT FUNDS:</u>	-	-
<u>ADIP /SKILL DEVELOPMENT SCHEME</u>	-	-
(a) Opening Balance		
(b) Addition to the Funds:		
(i) Grants- in- Aid	5101000	
(ii) Other Additions		
TOTAL(a+b)	5101000	0
(a) <u>Utilization/Expenditure towards objectives of fund</u>		
(i) <u>Capital Expenditure</u>		
-Fixed Assets		
-Others		
-Total		
(ii) <u>Revenue Expenditure</u>		
- Amount transferred to subsidiary accounts		
-Purchase of Consumables		
-Salaries, Wages and allowances etc		
-Rent		
-Other Administrative expenses		
-Total		
Total(c)	5101000	0
NET BALACE AS AT THE YEAR END(a+b-c)		
<u>Notes</u>		
1) Disclosures shall be made under relevant heads based on conditions attaching to the grants.		
2) Plan Funds received from the Central/ State Governments are to be shown as separate Funds and not to be mixed up with any other Funds.		

**sd/-
Director**

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)			
Name of Entity: National Institute for Empowerment of Persons with Multiple Disabilities, Muttukadu			
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022			
	2021-22	2020-21	
	(Amount in Rs.)		
<u>SCHEDULE 4 - SECURED LOANS AND BORROWINGS:</u>			
1. Central Government		0	0
2. State Government (Specify)		0	0
3. Financial Institutions			
a) Term Loans		0	0
b) Interest accrued and due		0	0
4. Banks:			
a) Term Loans		0	0
- Interest accrued and due		0	0
b) Other Loans (specify)		0	0
- Interest accrued and due		0	0
5. Other Institutions and Agencies		0	0
6. Debentures and Bonds		0	0
7. Others (Specify)		0	0
<u>TOTAL</u>	NIL	NIL	NIL
<u>Note:</u> Amounts due within one year			

FORM OF FINANCIAL STATEMENTS (NON- PROFIT ORGANISATIONS)				
Name of Entity: Composite Regional Centre for Person with Disabilities, Kozhikode				
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022				
	(Amount in Rs.)			
<u>SCHEDULE 4 – SECURE LOANS AND BORROWINGS:</u>	Current Year		Previous Year	
1. Central Government	0	0	0	0
2. State Government (Specify)	0	0	0	0
3. Financial Institutions				
(a) Term Loans	0	0	0	0
(b) Interest Accrued and due	0	0	0	0
4. Banks:				
(a) Term Loans	0	0	0	0
-Interest Accrued and due	0	0	0	0
(b) Other Loans (Specify)	0	0	0	0
-Interest Accrued and due	0	0	0	0
5. Other Institutions and Agencies	0	0	0	0
6. Debentures and Bonds	0	0	0	0
7. Others (Specify)	0	0	0	0
Total	NIL	NIL	NIL	NIL

Note: - Amounts due within one year.

sd/-
Director

FORM OF FINANCIAL STATEMENTS (NON- PROFIT ORGANISATIONS)

**Name of Entity: Composite Regional Centre for Person with Disabilities,
Kozhikode**

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022

	<u>(Amount in Rs.)</u>			
<u>SCHEDULE 4 – SECURELOANS AND BORROWINGS:</u>	Current Year		Previous Year	
1. Central Government	0	0	0	0
2. State Government (Specify)	0	0	0	0
3. Financial Institutions				
(a) Term Loans	0	0	0	0
(b) Interest Accrued and due	0	0	0	0
4. Banks:				
(a) Term Loans	0	0	0	0
-Interest Accrued and due	0	0	0	0
(b) Other Loans (Specify)	0	0	0	0
-Interest Accrued and due	0	0	0	0
5. Other Institutions and Agencies	0	0	0	0
6. Debentures and Bonds	0	0	0	0
7. Others (Specify)	0	0	0	0
Total	NIL	NIL	NIL	NIL

Note: - Amounts due within one year.

sd/
Director

FORM OF FINANCIAL STATEMENTS (NON- PROFIT ORGANISATIONS)				
Name of Entity: Composite Regional Centre for Person with Disabilities, Kozhikode				
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022				
	(Amount in Rs.)			
<u>SCHEDULE 4 – SECURE LOANS AND BORROWINGS:</u>	Current Year		Previous Year	
1. Central Government	NIL	NIL	NIL	NIL
2. State Government (Specify)	NIL	NIL	NIL	NIL
3. Financial Institutions				
(a) Term Loans				
(b) Interest Accrued and due				
4. Banks:	NIL	NIL	NIL	NIL
(a) Term Loans				
-Interest Accrued and due				
(b) Other Loans (Specify)				
-Interest Accrued and due				
5. Other Institutions and Agencies	NIL	NIL	NIL	NIL
6. Debentures and Bonds	NIL	NIL	NIL	NIL
7. Others (Specify)				
Total	NIL	NIL	NIL	NIL

Note: - Amounts due within one year.

sd/
Director

**FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)
Name of Entity: National Institute for Empowerment of Persons with Multiple Disabilities, Muttukadu
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022**

	(Amount in Rs.)	
	2021-22	2020-21
<u>SCHEDULE 5 - UNSECURED LOANS AND BORROWINGS</u>		
1. Central Government	0	0
2. State Government (Specify)	0	0
3. Financial Institutions	0	0
4. Banks:		
a) Term Loans	0	0
b) Other Loans (specify)	0	0
5. Other Institutions and Agencies	0	0
6. Debentures and Bonds	0	0
7. Fixed Deposits	0	0
8. Others (Specify)	0	0
<u>TOTAL</u>	NIL	NIL
<u>Note:</u> Amounts due within one year		
<u>SCHEDULE 6 - DEFERRED CREDIT LIABILITIES</u>		
a) Acceptances secured by hypothecation of capital equipment and other assets	0	0
b) Others	0	0
<u>TOTAL</u>	0	0
<u>Note:</u> Amounts due within one year		

FORM OF FINANCIAL STATEMENT (NON- PROFIT ORGANISATIONS)		
Name of Entity: Composite Regional Centre for Person with Disabilities, Kozhikode		
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022		
(Amount in Rs.)		
<u>SCHEDULE 5 – UNSECURED LOANS AND BORROWINGS</u>	Current Year	Previous Year
	0	0
1. Central Government	0	0
2. State Government (Specify)	0	0
3. Financial institutions		
4. Banks:		
a. Term loans	0	0
b. Other Loans(Specify)		
	0	0
5. Other institution and Bonds	0	0
6. Debentures and Bonds	0	0
7. Fixed Deposits	0	0
8. Others(Specify)		
Total	NIL	NIL
<u>Note:</u> - Amounts due within one year.		

<u>SCHEDULES 6 – DEFERRED CREDIT LIABILITIES</u>	Current Year	Previous Year
	0	0
a) Acceptances secured by hypothecation of capital equipment and other assets	0	0
b) Others		
Total	NIL	NIL

sd/-
Director

FORM OF FINANCIAL STATEMENT (NON- PROFIT ORGANISATIONS)		
Name of Entity: Composite Regional Centre for Person with Disabilities, Kozhikode		
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022		
(Amount in Rs.)		
<u>SCHEDULE 5 – UNSECURED LOANS AND BORROWINGS</u>	Current Year	Previous Year
	0	0
1. Central Government	0	0
2. State Government (Specify)	0	0
3. Financial institutions		
4. Banks:		
a. Term loans	0	0
b. Other Loans(Specify)		
	0	0
5. Other institution and Bonds	0	0
6. Debentures and Bonds	0	0
7. Fixed Deposits	0	0
8. Others(Specify)		
Total	NIL	NIL
<u>Note</u> : - Amounts due within one year.		

<u>SCHEDULES 6 – DEFERRED CREDIT LIABILITIES</u>	Current Year	Previous Year
	0	0
a) Acceptances secured by hypothecation of capital equipment and other assets	0	0
b) Others		
Total	NIL	NIL

sd/-
Director

FORM OF FINANCIAL STATEMENT (NON- PROFIT ORGANISATIONS)		
Name of Entity: Composite Regional Centre for Person with Disabilities, Kozhikode		
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022		
(Amount in Rs.)		
<u>SCHEDULE 5 – UNSECURED LOANS AND BORROWINGS</u>	Current Year	Previous Year
1. Central Government		
2. State Government (Specify)		
3. Financial institutions		
4. Banks:		
a. Term loans	NIL	NIL
b. Other Loans(Specify)		
5. Other institution and Bonds		
6. Debentures and Bonds		
7. Fixed Deposits		
8. Others(Specify)		
<u>Total</u>	NIL	NIL
<u>Note:</u> - Amounts due within one year.		

<u>SCHEDULES 6 – DEFERRED CREDIT LIABILITIES</u>	Current Year	Previous Year
a) Acceptances secured by hypothecation of capital equipment and other assets	NIL	NIL
b) Others		
<u>Total</u>	NIL	NIL

sd/-
Director

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)				
Name of Entity: National Institute for Empowerment of Persons with Multiple Disabilities, Muttukadu				
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022				
				(Amount in Rs.)
SCHEDULE 7 - CURRENT LIABILITIES AND PROVISIONS	2021-22		2020-21	
A. CURRENT LIABILITIES				
1. Acceptances				
2. Sundry Creditors				
a) For Goods				
b) Others (Caution Money Deposit)	4,34,40,232		57,34,454	57,34,454
3. Statutory Liabilities - GST payable	5,03,415		-	-
4. Interest accrued but not due on :				
a) Secured Loans/borrowings	-			
b) Unsecured Loans/borrowings	-			
5. Statutory Liabilities:				
a) SIPDA a/c - NIEPMD - Main a/c	-		-	-
b) RCI a/c - NIEPMD Main account	-		-	-
c) Unspent grant in Main SB account	7,25,75,684		3,09,54,193	
d) SB Interest payable - Main	4,83,867		35,28,369	
e) ADIP a/c	-		2,77,346	
f) NIEPMD - Internal accruals(CRC-Gorakhpur a/c)	-		3,96,000	
6. Other current Liabilities	5,83,796		-	
7. Advance with CPWD, Chennai	21,24,39,729		21,91,94,325	
8. Pension gratuity Liability	1,73,05,898		2,30,20,908	
9. Un spent GIA for Student Scholarship & AGP Scheme	2,17,000		2,17,000	
10. Unspent Grnt-in-aid for SIPDA a/c	28,08,655		28,08,655	
10. Unspent Grant-in-aid ADIP a/c	4,90,47,237		4,90,47,237	
11. Unspent amount in SB & RIP Deposits of RCI and Internal accruals	16,17,68,808		16,17,68,808	
TOTAL (A)		56,11,74,321		49,69,47,295
B. Provisions				
1. For GPF Interest payable	-		-	-
2. Gratuity	-		-	-
3. Superannuation/Pension & Gratuity payable	1,18,06,461		31,79,063	31,79,063
4. Provision for expenses	72,85,220		-	-
5. NPS Contribution Payable	1,23,832		-	-
6. Others (Specify) - Audit Fees Payable	2,00,000		2,00,000	2,00,000
TOTAL (B)		1,94,15,513	33,79,063	33,79,063
TOTAL (A + B)		58,05,89,834		50,03,26,358
12. Unspent amount in CPWD, Calicut (CRC - Kozhikode)		6,74,02,002		6,72,84,008
Grand Total		64,79,91,836		56,76,10,366

FORM OF FINANCIAL STATEMENTS(NON- PROFIT ORGANISATIONS)		
Name of Entity: Composite Regional Centre for Person with Disabilities, Kozhikode		
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022		
	(Amount in Rs.)	
SCHEDULE 7 – CURRENT LIABILITIES AND PROVISIONS	Current Year	Previous Year
<u>(A) CURRENT LIABILITIES</u>		
1. Acceptance	0	0
2. Sundry Creditors		
(a) For Goods	0	0
(b) Others(Caution money deposite)	0	0
3. Advance Received	0	0
4. Interest Accrued but not due on:		
(a) Secured Loans and borrowings	0	0
(b) Unsecured Loans and borrowings	0	0
5. Statutory Liabilities		
(a) Other: Grants in Aid RCI A/c	0	0
(b) Unspent Grants – balance as on 31-03-2018 CRC-K	0	0
(c) New Pension Scheme	0	0
(d) Professional Tax	0	0
6. Other current Liabilities (Interest Earned on GIA)	262.00	0
7. Student Scholarship A/c	0	0
8. Pension gratuity liability	0	0
9. Students scholarship Grants in aid A/c	0	0
10. Service Gratuity	0	0
TOTAL(A)	262.00	0
<u>B. PROVISIONS</u>		
1. For Taxation	0	0
2. Gratuity	0	0
3. Superanuation/ Pension and Gratuity payable	0	0
4. Accumulated Leave Encashment	0	0
5. Trade warranties/ claims	0	0
6. Others(Specify)- Audit Fee Payable	0	0
TOTAL(B)	0.00	0
TOTAL (A+B)	262.00	0

sd/-
Director

FORM OF FINANCIAL STATEMENTS (NON- PROFIT ORGANISATIONS)		
Name of Entity: Composite Regional Centre for Person with Disabilities, Kozhikode		
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022		
	(Amount in Rs.)	
SCHEDULE 7 – CURRENT LIABILITIES AND PROVISIONS	Current Year	Previous Year
(A) CURRENT LIABILITIES	0	0
1. Acceptance		
2. Sundry Creditors	0	0
a. For Goods	0	0
b. Others (Caution money deposited)	0	0
3. Advance Received	0	0
4. Interest Accrued but not due on:	0	0
a. Secured Loans and borrowings	0	0
b. Unsecured Loans and borrowings		
5. Statutory Liabilities	0	0
a. Other: Grants in Aid RCI A/c	0	0
b. Unspent Grants – balance as on 31-03-2018 CRC-K	0	0
c. New Pension Scheme	0	0
d. Professional Tax	0	0
6. Other current Liabilities (Interest Earned)	2933.00	0
7. Student Scholarship A/c	0	0
8. Pension gratuity liability		0
9. Students' scholarship Grants in aid A/c	0	0
10. Service Gratuity	0	0
TOTAL(A)	2933.00	
B. PROVISIONS	0	0
1. For Taxation	0	0
2. Gratuity	0	0
3. Superannuation/ Pension and Gratuity payable		0
4. Accumulated Leave Encashment	0	0
5. Trade warranties/ claims	0	0
6. Others (Specify)- Audit Fee Payable	0	0
TOTAL(B)	0	0
TOTAL (A+B)	2933.00	0

sd/-
Director

FORM OF FINANCIAL STATEMENTS (NON- PROFIT ORGANISATIONS)		
Name of Entity: Composite Regional Centre for Person with Disabilities, Kozhikode		
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022		
	(Amount in Rs.)	
SCHEDULE 7 – CURRENT LIABILITIES AND PROVISIONS	Current Year	Previous Year
1. Acceptance		
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) Unspent Grants – balance as on 31-03-2022CPWD	54304159.00	48467628.00
Unspent Grants-CRC-K	19451900.58	16912116.25
(c) New Pension Scheme	0	0
(d) Professional Tax	13860.00	13860.00
6. Other current Liabilities-(sundry Creditors)	0	0
7. Amount Payable to CPWD (Current Liabilities)	1890404.00	1890404.00
8. Amount payable (Current Liabilities)	52410.00	0
9. Students' scholarship Grants in aid A/c	0	0
10. Service Gratuity	0	0
TOTAL(A)	75712733.58	67284008.25
B. PROVISIONS		
1. For Taxation	0	0
2. Gratuity	0	0
3. Superannuation/ Pension and Gratuity payable	0	0
4. Accumulated Leave Encashment	0	0
5. Trade warranties/ claims	0	0
6. Others (Specify)- Audit Fee Payable	0	0
TOTAL(B)	0	0
TOTAL (A+B)	75712733.58	67284008.25

sd/
Director

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)											
Name of Entity: National Institute for Empowerment of Persons with Multiple Disabilities, Chennai											
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2022											
											(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 at the year end	As at the beginning of the year	On opening & additions for 2021-22	On deductions upto the year	Total up to the Year-end	As at the current year-end	As at the previous year-end	
1	2	3	4	5 (2+3-4)	6	7	8	9 (6+7-8)	10 (5-9)	11	
A. FIXED ASSETS											
1) LAND											
a) On Freehold Land	419056307		0	419056307	79965625	17129469	0	97095094	321961213	339090682	
b) On Leasehold Land											
2) BUILDINGS											
a) Ownership Flats/Premises not belonging to the entity											
3) PLANT MACHINERY & EQUIPMENT	49825210	1480726	0	51305936	12640740	3810010	0	16450750	34855186	37184470	
4) VEHICLES	2020957		0	2020957	1383650	95596	0	1479246	541711	637307	
5) FURNITURE, FIXTURES	27779343	109843		27889186	10663749	1721937	0	12385686	15503500	17115594	
6) OFFICE EQUIPMENT	23112987	975115		24088102	9969639	1376523	0	11346162	12741941	13143348	
7) COMPUTER/PERIPHERALS	19739073	6828895		26567968	16144790	4046456	0	20191246	6376722	3594283	
8) ELECTRIC INSTALLATIONS	6656799			6656799	1786247	487055		2273302	4383497	4870552	
9) LIBRARY BOOKS	8942828	325242	0	9268070	7605873	655156	0	8261029	1007041	1336955	
10) TUBEWELLS & W.SUPPLY											
11) OTHER FIXED ASSETS											
12) Fixed Assets at CRC-Kozhikode	4333700	1076649		5410349	0	594109		594109	4816240	4333700	
TOTAL OF CURRENT YEAR PREVIOUS YEAR	561467204	10796470	0	572263674	140160313	29916311	0	170076624	402187050	4213066891	
B. CAPITAL WORK-IN-PROGRESS	496814039	7380469	0	504194508	0	0	0	0	504194508	496814039	
NIEPMD - Main	361166737	0		361166737					361166737	361166737	
CRC - Kozhikode	135647302	7380469		143027771					143027771	135647302	
TOTAL	1058281243	18176939	0	1076458182	84453969	29916310.74	0	170076624	906381558	918120930	

Add: CRC - Kozhikode (Note to be given as to cost of assets on hire purchase basis included above)

FORM OF FINANCIAL STATEMENTS(NON- PROFIT ORGANISATIONS)

Name of Entity: Composite Regional Centre for Person with Disabilities, Kozhikode

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022

(Amount Rs.)

SCHEDULE – 8- FIXED ASSETS		DEPRECIATION						for								
DESCRIPTION	GROSS BLOCK			Deducti ons during the year	Cost/ valuation at the year end	As at the beginning of the year	On opening& additions for 2016-17	On deductio ns up to the year	Total up to the year-end	As at the current year end	As at the previous year-end					
	Cost /valuatio n as at beginnin g of the year	Additions during the year	Deducti ons during the year									1	2	3	4	5(2+3-4)
A	Fixed Assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1	Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	a)Leasehold	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Building	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	a)On Freehold Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	b)On Lease hold Land	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	c)Ownershi p Flats/Premis es not belonging to the entity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Plant Machinery and Equipments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

FORM OF FINANCIAL STATEMENTS (NON- PROFIT ORGANISATIONS)
Name of Entity: Composite Regional Centre for Person with Disabilities, Kozhikode
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022
(Amount Rs.)

SCHEDULE - 8- FIXED ASSETS		DEPRECIATION						Total up to		
DESCRIPTION	GROSS BLOCK			As at the beginning of the year			On deductio ns up to the year	As at the current year end	As at the previous year-end	
	Cost /valuatio n as at beginnin g of the year	Additions during the year	Deducti ons during the year	Cost/ valuation at the year end	On opening& additions for 2016-17	As at the beginning of the year				
	2	3	4	5(2+3-4)	7	6	8	9 (6+7-8)	10 (5-9)	11
A Fixed Assets	0	0	0	0	0	0	0	0	0	0
1 Land	0	0	0	0	0	0	0	0	0	0
a) Leasehold	0	0	0	0	0	0	0	0	0	0
2 Building	0	0	0	0	0	0	0	0	0	0
a) On Freehold Land	0	0	0	0	0	0	0	0	0	0
b) On Lease hold Land	0	0	0	0	0	0	0	0	0	0
c) Ownershi p Flats/Premis es not belonging to the entity	0	0	0	0	0	0	0	0	0	0
3 Plant Machinery and Equipments	0	0	0	0	0	0	0	0	0	0
4 Vehicles	0	0	0	0	0	0	0	0	0	0

FORM OF FINANCIAL STATEMENTS (NON- PROFIT ORGANISATIONS)
Name of Entity: Composite Regional Centre for Person with Disabilities, Kozhikode
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022
(Amount Rs.)

SCHEDULE – 8- FIXED ASSETS		DEPRECIATION						For	
DESCRIPTION	GROSS BLOCK			DEPRECIATION			Total up to the year-end	aa As at the current year end	As at the previous year-end
	Cost /valuation as at beginning of the year	Additions during the year	Deductions during the year	Cost/ valuation at the year end	As at the beginning of the year	On openings & additions for 2020-21			
	2	3	4	5(2+3-4)	6	7	8	9 (6+7-8)	11
A	Fixed Assets	0	0	0	0	0	0	0	0
1	Land	0	0	0	0	0	0	0	0
	a)Leasehold	0	0	0	0	0	0	0	0
2	Building	0	0	0	0	0	0	0	0
	a)On Freehold Land	0	0	0	0	0	0	0	0
	b)On Lease hold Land	0	0	0	0	0	0	0	0
	c)Ownership Flats/Premises not belonging to the entity	0	0	0	0	0	0	0	0

3	Furniture and Fixtures	724158	448681	0	1172839	0	111107	0	111107	0	111107	1061732	724158
4	Office Equipment	229362	353840	0	583202	0	57220	0	57220	0	57220	525982	229362
5	Computer Peripherals	572526	129334	0	701860	0	136112	0	136112	0	136112	565748	572526
6	Plant and Machinery	1276818	41834	0	1318652	0	131438	0	131438	0	131438	1187214	1276818
7	Library Books	0	0	0	0	0	0	0	0	0	0	0	0
8	Tube well & W. Supply	0	0	0	0	0	0	0	0	0	0	0	0
9	Other Fixed Assets	1530836	102960	0	1633796	0	158232	0	158232	0	158232	1475564	1530836
	Total of Current Year	4333700	1076649	0	5410349	0	594109	0	594109	0	594109	4816240	4333700
	Previous Year	0	0	0	0	0	0	0	0	0	0	0	0
B	Capital Work in Progress	132523898	7380469	0	139904367	0	0	0	0	0	0	139904367	139904367
	Boundary Wall	1233000	0	0	1233000	0		0				1233000	1233000
		1890404			1890404							1890404	1890404
	Total	139981002	8457118	0	148438120	0	594109	0	594109	0	594109	147844011	139981002

Note: To be given as to cost of asset on hire purchase bases include above

sd/-
Director

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)		
Name of Entity: National Institute for Empowerment of Persons with Multiple Disabilities, Muttukadu		
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022		
	2021-22	(Amount in Rs.) 2020-21
<u>SCHEDULE 9 - INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS</u>		
1. In Government Securities		
2. Other approved Securities		
3. Shares		
4. Debentures and Bonds		
5. Subsidiaries and joint Ventures		
6. Others (to be specified)		
<u>TOTAL</u>	NIL	NIL
<u>SCHEDULE 10 - INVESTMENTS - OTHERS</u>		
1. In Government Securities		
2. Other approved Securities		
3. Shares		
5. Subsidiaries and joint Ventures		
6. Others (to be specified)		
<u>TOTAL</u>	NIL	NIL

FORM OF FINANCIAL STATEMENTS(NON- PROFIT ORGANISATIONS)		
Name of Entity: Composite Regional Centre for Person with Disabilities, Kozhikode		
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022		
<u>SCHEDULE 9 – INVESTMENT FROM EARMA ENDOWMENT FUNDS</u>	<u>Current year</u>	<u>Previous Year</u>
1. In Government Securities 2. Other approved securities 3. Shares 4. Debentures and bonds 5. Subsidiaries and joint ventures 6. Others(to be Specified)	NIL	NIL
TOTAL	NIL	NIL

FORM OF FINANCIAL STATEMENTS(NON- PROFIT ORGANISATIONS)		
Name of Entity: Composite Regional Centre for Person with Disabilities, Kozhikode		
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022		
<u>SCHEDULE 10 – INVESTMENT – OTHERS</u>	<u>Current year</u>	<u>Previous Year</u>
1. In Government securities 2. Other approved Securities 3. Shares 5.subsidiaries and joint Ventures 6.Others (to be specified)	NIL	NIL
TOTAL	NIL	NIL

sd/
Director

FORM OF FINANCIAL STATEMENTS(NON- PROFIT ORGANISATIONS)		
Name of Entity: Composite Regional Centre for Person with Disabilities, Kozhikode		
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022		
SCHEDULE 9 – INVESTMENT FROM ENDOWMENT FUNDS	Current year	Previous Year
1. In Government Securities 2. Other approved securities 3. Shares 4. Debentures and bonds 5. Subsidiaries and joint ventures 6. Others(to be Specified)	NIL	NIL
TOTAL	NIL	NIL

FORM OF FINANCIAL STATEMENTS(NON- PROFIT ORGANISATIONS)		
Name of Entity: Composite Regional Centre for Person with Disabilities, Kozhikode		
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022		
SCHEDULE 10 – INVESTMENT – OTHER	Current year	Previous Year
1. In Government securities 2. Other approved Securities 3. Shares 5.subsidiaries and joint Vent 6.Others (to be specified)	NIL	NIL
TOTAL	NIL	NIL

sd/-
Director

FORM OF FINANCIAL STATEMENTS(NON- PROFIT ORGANISATIONS)		
Name of Entity: Composite Regional Centre for Person with Disabilities, Kozhikode		
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022		
<u>SCHEDULE 9 – INVESTMENT FROM EA ENDOWMENT FUNDS</u>	<u>Current year</u>	<u>Previous Year</u>
1. In Government Securities 2. Other approved securities 3. Shares 4. Debentures and bonds 5. Subsidiaries and joint ventures 6. Others(to be Specified)	NIL	NIL
TOTAL	NIL	NIL

FORM OF FINANCIAL STATEMENTS(NON- PROFIT ORGANISATIONS)		
Name of Entity: Composite Regional Centre for Person with Disabilities, Kozhikode		
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022		
<u>SCHEDULE 10 – INVESTMENT – OTHER</u>	<u>Current year</u>	<u>Previous Year</u>
1. In Government securities 2. Other approved Securities 3. Shares 5.subsidiaries and joint Ventures 6.Others (to be specified)	NIL	NIL
TOTAL	NIL	NIL

sd/-
Director

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

Name of Entity: National Institute for Empowerment with Persons with Multiple Disabilities, Muttukadu

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022

	2021-22	2020-21	(Amount in Rs.)
SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES ETC.			
A. CURRENT ASSETS:			
1. <u>Inventories:</u>			
a) Stores and Spares	-	27,63,977	27,63,977
b) Loose Tools	10	-	-
c) Stock-in-trade	-	-	-
Finished Goods	-	45,70,107	45,70,107
Work-in-progress	-	-	-
Raw Materials	-	65,00,145	65,00,145
2. <u>Sundry Debtors:</u>			
a) NIEPMD - RCI account	4	4	4
b) ADIP a/c	-	-	-
c) SIPDA account	-	-	-
d) SB Interest payable to DEPWD	-	-	-
e) North East Region Account	-	-	45,70,107
f) Other - CRC - Nagpur a/c	-	-	-
f) Other - CRC - Kozhikode a/c	-	-	-
g) NIEPMD - Internal accruals	-	-	65,00,145
h) SIPDA - Main Account	-	-	-
3. <u>Cash balances in hand U</u> (including cheques/drafts and imprest) Postage on hand	14	4	4
a) <u>With Scheduled Banks:</u>			
- On RIP Deposits of RCI and Internal Accruals a/c	-	11,22,00,000	11,22,00,000
- On Deposit Accounts (includes margin money) Term Deposit with Indian Bank	23,61,63,520	8,20,37,705	8,20,37,705
- On Savings Accounts with Indian Bank (NIEPMD - RCI a/c)	-	8,32,777	8,32,777
- On SB Accounts with Indian Bank (NIEPMD - Main a/c)	9,63,28,070	3,09,54,193	3,09,54,193
- On Savings Accounts with Indian Bank (NIEPMD - Internal accruals a/c)	8,78,55,438	4,87,36,031	4,87,36,031
- On Savings Accounts with Indian Bank (NIEPMD - Shillong & AN a/c)	53,34,863	-	-
- SBa/c with Indian Bank - ADIP a/c	1,66,69,498	4,95,53,901	4,95,53,901
- On SB Accounts with Indian Bank (NIEPMD - SIPDA a/c)	4,88,590	30,61,290	30,61,290
- On SB Accounts with Indian Bank (NIEPMD - NBER RCI a/c)	37,45,301	-	-
- PENSION GRARUITY A/C INDIAN BANK	33,05,216	1,65,35,053	1,65,35,053
- PENSION GRARUITY A/C AXIS BANK	62,87,589	64,85,855	64,85,855
- On SB Accounts with Indian Bank (NIEPMD - CRC, Kozhikode)	4,22,51,606	-	-
- On Savings Accounts - Internal accruals account	-	-	35,03,96,805
5. <u>Post Office - Savings Accounts</u>	-	-	-
TOTAL (A)	49,84,29,705	49,84,29,705	36,42,31,038

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)		
Name of Entity: National Institute for Empowerment with Persons with Multiple Disabilities, Muttukadu		
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022		
	2020-22	2020-21
SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES ETC. (Contd.)		
B. LOANS, ADVANCES AND OTHER ASSETS		
1. <u>Loans:</u>		
a) Staff (Motor Cycle, Computer, TA, Flood Advance and Festival Advance)	-	-
b) Other Entities engaged in activities/objectives similar to that of the Entity	-	3,000
c) Others (specify) (Temporary Advance to staff)	-	-
2. <u>Advances and other amounts recoverable in cash or in kind or for value to be received:</u>		
a) i) On Capital Account (Advances with CPWD) =	14,33,00,590	1,43,03,731
ii) Advance to CPWD, Allahabad for CRC - Gorakhpur	-	-
b) Prepayments : Insurance for Building, School Bus :	1,01,582	1,01,582
c) Others (Advance to TNEB for Additional Security Deposit)	7,87,400	4,90,310
d) Others - Security Deposit to Dr. MGR University	-	-
d) Others - Advances to conduct programme at NE, SC & ST Prog.	-	46,80,000
3. <u>Income Accrued:</u>		
a) On Investments from Earmarked/Endowment Funds	-	-
b) On Investments - Others	-	-
c) On Loans and Advances	6,41,500	-
d) Others (Interest accrued from Term Deposit account & EB Addl. Deposit)	73,51,586	30,08,767
4. <u>GST Input receivable</u>	77,93,350	-
TOTAL (B)	15,99,76,008	2,25,87,390
CRC Kozikode a/c	-	8,14,83,944
GRAND TOTAL (A + B)	65,84,05,713	46,83,02,373

FORM OF FINANCIAL STATEMENTS(NON- PROFIT ORGANISATIONS)		
Name of Entity: Composite Regional Centre for Person with Disabilities, Kozhikode		
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022		
SCHEDULE 11 CURRENT ASSET, LOANS, ADVANCES ETC.	Current year	Previous year
<u>A.CURRENT ASSETS</u>		
1. <u>Inventories:</u>		
a) Stores and Spares		
b) Stock in Trade		
2. <u>Sundry Debtors</u>		
a) Debts Outstanding for a period exceeding six months		
b) others		
3. Cash balance in Hand		
4. Bank Balances		
• With Scheduled Banks		
- On SB Accounts (CRC-K SKILL Development Project Accounts)	27740.00	27478.00
• With non-Scheduled banks		
5. Post Office Savings Account		
Total(A)	27740.00	27478.00

sd/
Director

FORM OF FINANCIAL STATEMENTS(NON- PROFIT ORGANISATIONS)
Name of Entity: Composite Regional Centre for Person with Disabilities,
Kozhikode
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022

<u>SCHEDULE 11 CURRENT ASSET, LOANS, ADVANCES ETC.</u>	Current year	Previous year
<u>B.LOANS ADVANCES AND OTHER ASSETS</u>	0.00	0.00
<u>1.Loans</u> a) Staff b) Other entities c) Others(Specify)Advances with CPWD 2. <u>Advances and other recoverable in Cash/in Kind or for values to be received</u> a) Capital Account b) Advance with CPWD c) Others 3. Income Accrued a) On Investments from Earmarked/ Endowment Funds b) On investment others c) On loans and advances d) Others 4. Claims receivable		
Total(B)	0.00	0.00
Total A+B	27740.00	27478.00

sd/-
Director

FORM OF FINANCIAL STATEMENTS (NON- PROFIT ORGANISATIONS)		
Name of Entity: Composite Regional Centre for Person with Disabilities, Kozhikode		
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022		
SCHEDULE 11 CURRENT ASSET, LOANS, ADVANCES ETC.	Current year	Previous year
A. CURRENT ASSETS		
1. <u>Inventories:</u> <ul style="list-style-type: none"> • Stores and Spares • Stock in Trade 		
2. <u>Sundry Debtors</u> <ul style="list-style-type: none"> • Debts Outstanding for a period exceeding six months • others 		
3. Cash balance in Hand		
4. Bank Balances <ul style="list-style-type: none"> • With Scheduled Banks <ul style="list-style-type: none"> • On Saving Accounts (CRC-K ADIP accounts) • With non-Scheduled banks 	5237155.00	148879.00
5. Post Office Savings Account		
Total(A)	5237155.00	148879.00

sd/-
Director

FORM OF FINANCIAL STATEMENTS (NON- PROFIT ORGANISATIONS)
Name of Entity: Composite Regional Centre for Person with Disabilities, Kozhikode
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022

<u>SCHEDULE 11 CURRENT ASSET, LOANS, ADVANCES ETC.</u>	Current year		Previous year	
<u>B.LOANS ADVANCES AND OTHER ASSETS</u>				
1. <u>Loans</u>				
a. Staff				
b. Other entities				
c. Others(Specify)Advances with CPWD				
2. <u>Advances and other recoverable in Cash/in Kind or for values to be received</u>				
a. Capital Account				
b. Advance with ALIMCO		0.00		0.00
c. Others				
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>				
Total (B)		0.00		0.00
Total A+B		5237155.00		148879.00

sd/-
Director

FORM OF FINANCIAL STATEMENTS(NON- PROFIT ORGANISATIONS)				
Name of Entity: Composite Regional Centre for Person with Disabilities, Kozhikode				
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022				
SCHEDULE 11 CURRENT ASSET, LOANS, ADVANCES ETC.	Current year		Previous year	
A. CURRENT ASSETS				
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. Cash balance in Hand				
4. Bank Balances				
<input type="checkbox"/> With Scheduled Banks	23811605.70	42251605.70	19299316.37	
- On CRC-K Bank Accounts	18440000.00		13717000.00	
- Grant in Transit				33016316.37
- CRC Account with NIEPMD				
<input type="checkbox"/> With non-Scheduled banks				
5. Post Office Savings Account				
Total(A)		42251605.70		33016316.37

sd/
Director

FORM OF FINANCIAL STATEMENTS (NON- PROFIT ORGANISATIONS)

Name of Entity: Composite Regional Centre for Person with Disabilities, Kozhikode

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022

SCHEDULE 11 CURRENT ASSET, LOANS, ADVANCES ETC.	Current year		Previous year	
B. LOANS ADVANCES AND OTHER ASSETS				
1. Loans				
a) Staff				
b) Other entities				
c) Others (Specify)Advances with CPWD				
2. Advances and other recoverable in Cash/in Kind or for values to be received				
a) Capital Account				
b) Advance with CPWD	54304159		47950102	
c) Deposits	3256			48467628
d) Fund receivable on auction of Trees		54307415.00	517526	
3. Income Accrued				
a) On Investments from Earmarked/ Endowment Funds				
b) On investment others				
c) On loans and advances				
d) Others				
4. Claims receivable				
Total(B)		54307415.00		48467628.00
Total A+B		96559020.70		81483944.37

**sd/-
Director**

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)		
Name of Entity: National Institute for Empowerment of Persons with Multiple Disabilities, Muttukadu		
SCHEDULES FORMING PART OF INCOME & EXPENDITURE AS AT 31ST MARCH, 2022		
	2021-22	2020-21
(Amount in Rs.)		
SCHEDULE 12 - INCOME FROM SALES/SERVICES		
1) <u>Income from Sales</u>		
a) Sale of Finished Goods	1,62,25,772	-
b) Sale of Raw Material		
c) Sale of Scraps	0	-
2) <u>Income from Services</u>		
a) Labour and Processing Charges		
c) Agency Commission and Brokerage		
d) Maintenance Services (Equipment/Property)		
e) Others (Specify)		
TOTAL	1,62,25,772	NIL
SCHEDULE 13 - GRANTS/SUBSIDIES		
(Irrevocable Grants & Subsidies Received)		
1) a. Central Government - NIEPMD - Main Account	21,56,58,536	27,19,69,000
b. Central Government - MSJ&E - Awareness Generation Program.	-	-
c. SIPDA Account(GIA)	-	16,39,432
d. ADIP Account	-	5,02,00,000
e. GIA - Media & Information Budget a/c	-	-
2) Less: Capital Grants for the year 2018-19	-	7,55,55,000
3) Government Agencies	-	-
4) Institutions/Welfare Bodies	-	-
5) LESS: Internal Receipts and Interest received (Schedule No,17)	-	3,44,44,053
6) Unspent Grant	-	3,21,91,547
TOTAL	21,56,58,536	18,16,17,832

FORM OF FINANCIAL STATEMENTS(NON- PROFIT ORGANISATIONS)		
Name of Entity: Composite Regional Centre for Person with Disabilities, Kozhikode		
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022		
<u>SCHEDULE 12 – INCOME FROM SALES AND SERVICES</u>	<u>Current year</u>	<u>Previous Year</u>
1. Income from sales	NIL	NIL
2. Income from Sales and Services		
<u>TOTAL</u>	NIL	NIL

FORM OF FINANCIAL STATEMENTS(NON- PROFIT ORGANISATIONS)		
Name of Entity: Composite Regional Centre for Person with Disabilities, Kozhikode		
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022		
<u>SCHEDULE 13- GRANTS/ SUBSIDIES</u>	<u>Current Year</u>	<u>Previous Year</u>
(Irrevocable Grants & Subsidies Received)		
1) Central Government	NIL	NIL
2) State Government		
3) Government Agencies		
4) Institutions/Welfare Bodies		
5) International Organisation		
6) Others(Specify)		
Less – Capital Grants		
<u>TOTAL</u>	NIL	NIL

sd/-
Director

FORM OF FINANCIAL STATEMENTS (NON- PROFIT ORGANISATIONS)		
Name of Entity: Composite Regional Centre for Person with Disabilities, Kozhikode		
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022		
<u>SCHEDULE 12 – INCOME FROM SALES AND SERVICES</u>	<u>Current year</u>	<u>Previous Year</u>
1. <u>Income from sales</u>	NIL	NIL
2. <u>Income from Sales and Services</u>		
<u>TOTAL</u>	NIL	NIL

FORM OF FINANCIAL STATEMENTS(NON- PROFIT ORGANISATIONS)		
Name of Entity: Composite Regional Centre for Person with Disabilities, Kozhikode		
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022		
<u>SCHEDULE 13– GRANTS/ SUBSIDIES</u>	<u>Current Year</u>	<u>Previous Year</u>
(Irrevocable Grants & Subsidies Received)		
1. Central Government	5101000.00	0.00
2. State Government		
3. Government Agencies		
4. Institutions/Welfare Bodies		
5. International Organization		
6. Others (Specify)	0.00	0.00
Less – Capital Grants		
<u>TOTAL</u>	5101000.00	0.00

Director

FORM OF FINANCIAL STATEMENTS (NON- PROFIT ORGANISATIONS)
Name of Entity: Composite Regional Centre for Person with Disabilities, Kozhikode
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022

<u>SCHEDULE 12 – INCOME FROM SALES AND SERVICES</u>	<u>Current year</u>	<u>Previous Year</u>
1. <u>Income from sales</u>	NIL	NIL
2. <u>Income from Sales and Services</u>		
<u>TOTAL</u>	NIL	NIL

FORM OF FINANCIAL STATEMENTS (NON- PROFIT ORGANISATIONS)

Name of Entity: Composite Regional Centre for Person with Disabilities, Kozhikode

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022

<u>SCHEDULE 13– GRANTS/ SUBSIDIES</u>	<u>Current Year</u>	<u>Previous Year</u>
(Irrevocable Grants & Subsidies Received)		
1) Central Government	23471000	16042000
2) GIA in Transit	18440000	13717000
3) Government Agencies		
4) Institutions/Welfare Bodies		
5) International Organisation		
6) Unspent Grant of Previous year	16912116.25	20098023.75
(-) Capital Grants	20940000	13217000
Total Grants	37883116.25	36640023.75
Matching Grant= Total Expenditure-Internal Income (21080781.77-2649566.10=18431215.67)		
Matching Grant transferred to I&E	18431215.67	19727907.5
Unspent Balance Transferred to 'Schedule 7'	19451900.58	16912116.25

sd/
Director

FORM OF FINANCIAL STATEMENTS (NON- PROFIT ORGANISATIONS)

**Name of Entity: Composite Regional Centre for Person with Disabilities,
Kozhikode**

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH,
2022**

SCHEDULE 14- FEES/ SUBSCRIPTIONS	Current Year	Previous Year
1. Admission Fee 2. Course Fee (Diploma, Degree, PG, and Certificate Course) Tuition fees & exam fees 3. Entrance Fees 4. Annual Fees/Subscriptions 5. Seminar/program Fees (Application& Registration Fees) 6. Consultancy Fees 7. Others(specify)	NIL	NIL
Total	NIL	NIL

**sd/-
Director**

FORM OF FINANCIAL STATEMENTS (NON- PROFIT ORGANISATIONS)		
Name of Entity: Composite Regional Centre for Person with Disabilities, Kozhikode		
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022		
SCHEDULE 14- FEES/ SUBSCRIPTIONS	Current Year	Previous Year
1. Admission Fee 2. Course Fee (Diploma, Degree, PG, and Certificate Course) Tuition fees & exam fees 3. Entrance Fees 4. Annual Fees/Subscriptions 5. Seminar/program Fees (Application& Registration Fees) 6. Consultancy Fees 7. Others(specify)	NIL	NIL
Total	NIL	NIL

sd/-
Director

**FORM OF FINANCIAL STATEMENTS (NON- PROFIT ORGANISATIONS)****Name of Entity: Composite Regional Centre for Person with Disabilities, Kozhikode****SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022**

SCHEDULE 14- FEES/ SUBSCRIPTIONS	Current Year	Previous Year
1. Admission Fee		
2. Course Fee(Diploma, Degree, PG, and Certificate Course) Tuition fees & exam fees	2401802.1	926750
3. Internship Fees		
4. Annual Fees/Subscriptions		
5. Seminar/program Fees(Application& Registration Fees)	50000	30000
6. Consultancy Fees		
7. Others(Registration Fee)	13580	817660.5
Total	2465382.1	1774410.5

**sd/-
Director**

FORM OF FINANCIAL STATEMENTS (NON- PROFIT ORGANISATIONS)				
Name of Entity: Composite Regional Centre for Person with Disabilities, Kozhikode				
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022				
SCHEDULE 15 INCOME FROM INVESTMENT	Investments from		Investment others	
	Earmarked Fund			
<u>(Income on Invest from Earmarked/Endowment fund transferred to Funds</u>	Current Year	Previous Year	Current Year	Previous Year
<u>1. Interest</u> a) On Govt. Securities c) Other bonds/debentures <u>2. Dividends</u> d) Shares e) On mutual fund securities 3) Rents 4) Others (Specify)	NIL	NIL	NIL	NIL
Total	NIL	NIL	NIL	NIL

sd/
Director

FORM OF FINANCIAL STATEMENTS (NON- PROFIT ORGANISATIONS)

Name of Entity: Composite Regional Centre for Person with Disabilities, Kozhikode

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022

SCHEDULE 15 INCOME FROM INVESTMENT	Investments from		Investment others	
	Earmarked Fund			
	Current Year	Previous year	Current Year	Previous year
(Income on Invest from Earmarked/Endowment fund transferred to Funds)				
1. Interest a) On Govt. Securities c) Other bonds/debentures				
3. Dividends d) Shares e) On mutual fund securities	NIL	NIL	NIL	NIL
3) Rents 4) Others (Specify)				
Total	NIL	NIL	NIL	NIL

sd/-
Director

FORM OF FINANCIAL STATEMENTS (NON- PROFIT ORGANISATIONS)				
Name of Entity: Composite Regional Centre for Person with Disabilities, Kozhikode				
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022				
SCHEDULE 15 INCOME FROM INVESTMENT	Investments from		Investment others	
	Earmarked Fund			
<u>(Income on Invest from Earmarked/Endowment fund transferred to Funds</u>	Current Year	Previous Year	Current Year	Previous Year
1. Interest a) On Govt. Securities b) Other bonds/debentures	NIL	NIL	NIL	NIL
2. Dividends c) Shares d) On mutual fund securities	NIL	NIL	NIL	NIL
3) Rents				
4) Others (Specify)				
Total	NIL	NIL	NIL	NIL

sd/
Director

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

**Name of Entity: National Institute for Empowerment of Persons with Multiple Disabilities, Muttukadu
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD/YEAR ENDED 31ST MARCH, 2022**

(Amount in Rs.)

	2021-22	2020-21
<u>SCHEDULE 16 - INCOME FROM ROYALTY, PUBLICATION ETC.</u>		
1) Income from Royalty	-	-
2) Income from Publications	-	-
3) Others (specify)	-	-
<u>TOTAL</u>	-	-

	2021-22	2020-21
<u>SCHEDULE 17 - INTEREST EARNED</u>		
1) On Term Deposits:		
a) With Scheduled Banks	3,47,45,164	29,84,251
b) With Non-Scheduled Banks (Addl. security Deposit for EB)	1,90,872	24,516
c) NIEPMD-RCI Deposit Accrued Interest	-	7,27,728
d) NIEPMD Internal Accruals Deposit accrued interest	-	-
2) On Savings Accounts:		
a) Income from NIEPMD _ RCI a/c	34,51,911	50,77,921
b) Prior Period SB Interest earned quarter ending	-	-
b) With SB account of NIEPMD-ADIP a/c Interest	-	-
c) With SB Account of SIPDA account Interest	-	-
d) With SB Account of NIEPMD _ RCI a/c Interest	-	-
3) On Loans:		
a) Employees/Staff	-	12,677
b) Others	3,008	-
4) a) Receipts of Exam fees, Certificate & enrollment fees of RCI A/c		
b) Internal receipts from tuition fees and other services takne in to main a/c	24,24,810	2,56,16,959
<u>TOTAL</u>	4,08,15,765	3,44,44,053

Note: Tax deducted at source to be indicated

FORM OF FINANCIAL STATEMENTS (NON- PROFIT ORGANISATIONS)		
Name of Entity: Composite Regional Centre for Person with Disabilities, Kozhikode		
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022		
SCHEDULE 16 – INCOME FROM ROYALTY, PUBLICATIONS ETC.	Current year	Previous Year
1. Income from Royalty	NIL	NIL
2. Income from Publications		
3. Others(specify)		
TOTAL	NIL	NIL

FORM OF FINANCIAL STATEMENTS (NON- PROFIT ORGANISATIONS)		
Name of Entity: Composite Regional Centre for Person with Disabilities, Kozhikode		
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022		
SCHEDULE 17– INTEREST EARNED	Current year	Previous Year
1. On term deposits	NIL	NIL
2. On Saving Accounts		
3. On loans		
4. Interest on Debtors and receivables		
TOTAL	NIL	NIL

sd/-
Director

FORM OF FINANCIAL STATEMENTS (NON- PROFIT ORGANISATIONS)		
Name of Entity: Composite Regional Centre for Person with Disabilities, Kozhikode		
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022		
SCHEDULE 16 – INCOME FROM ROYALTY, PUBLICATIONS ETC.	Current year	Previous Year
1. Income from Royalty	NIL	NIL
2. Income from Publications		
3. Others(specify)		
TOTAL	NIL	NIL

FORM OF FINANCIAL STATEMENTS (NON- PROFIT ORGANISATIONS)		
Name of Entity: Composite Regional Centre for Person with Disabilities, Kozhikode		
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022		
SCHEDULE 17– INTEREST EARNED	Current year	Previous Year
1. On term deposits	NIL	NIL
2. On Saving Accounts		
3. On loans		
4. Interest on Debtors and receivables		
TOTAL	NIL	NIL

sd/-
Director

FORM OF FINANCIAL STATEMENTS(NON- PROFIT ORGANISATIONS)		
Name of Entity: Composite Regional Centre for Person with Disabilities, Kozhikode		
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022		
SCHEDULE 16 – INCOME FROM ROYALTY, PUBLICATIONS ETC.	Current year	Previous Year
1. Income from Royalty	NIL	NIL
2. Income from Publications		
3. Others(specify)		
TOTAL	NIL	NIL

FORM OF FINANCIAL STATEMENTS (NON- PROFIT ORGANISATIONS)		
Name of Entity: Composite Regional Centre for Person with Disabilities, Kozhikode		
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022		
SCHEDULE 17- INTEREST EARNED	Current year	Previous Year
1. On term deposits		
2. On Saving Accounts	37411	NIL
3. On loans		
4. Interest on Debtors and receivables		
TOTAL	37411	NIL

sd/
Director

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

Name of Entity: National Institute for Empowerment of Persons with Multiple Disabilities, Muttukadu

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD/YEAR ENDED 31ST MARCH, 2022

(Amount in Rs.)

SCHEDULE 18 - OTHER INCOME	2021-22	2020-21
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	5,59,574	-
3) Fees for User charges	-	-
4) Refunds	1,55,773	-
5) Miscellaneous Income	7,15,347	-
TOTAL		

SCHEDULE 19 - INCREASE/(DECREASE) IN STOCK OF FINISHED GOODS AND WORK IN PROGRESS	2021-22	2020-21
a) Closing stock		
- Finished Goods		
- Work-in-progress		
b) Less: Opening Stock		
- Finished Goods		
- Work-in-progress		
NET INCREASE/(DECREASE) [a-b]	NIL	NIL

FORM OF FINANCIAL STATEMENTS (NON- PROFIT ORGANISATIONS)		
Name of Entity: Composite Regional Centre for Person with Disabilities, Kozhikode		
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022		
SCHEDULE 18- OTHER INCOME	Current year	Previous Year
	NIL	NIL
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 charge		
4) Refunds		
5) Miscellaneous income		
Total	NIL	NIL

SCHEDULE 19- INCREASE/(DECREASE) IN STOCK OF FINISHES GOODS AND WORK IN PROGRESS	Current year	Previous Year
	NIL	NIL
a) Closing stock		
- Finished Goods		
- Work-in-progress		
b) Less: Opening Stock		
- Finished Goods		
- Work-in-progress		
NET INCREASE/(DECREASE) [a-b]	NIL	NIL

sd/-
Director

FORM OF FINANCIAL STATEMENTS (NON- PROFIT ORGANISATIONS)		
Name of Entity: Composite Regional Centre for Person with Disabilities, Kozhikode		
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022		
SCHEDULE 18- OTHER INCOME	Current year	Previous Year
1. Profit on sale/ disposal of Assets a. Owned assets b. Assets acquired out of Grants, or received free of cost 2. Expost incentives realized 3. Fees for user charge 4. Refunds 5. Miscellaneous income	NIL	NIL
Total	NIL	NIL

SCHEDULE 19- INCREASE/(DECREASE) IN STOCK OF FINISHES GOODS AND WORK IN PROGRESS	Current year	Previous Year
a) Closing stock • Finished Goods • Work-in-progress b) Less: Opening Stock • Finished Goods • Work-in-progress	NIL	NIL
NET INCREASE/(DECREASE) [a-b]	NIL	NIL

**sd/-
Director**

FORM OF FINANCIAL STATEMENTS (NON- PROFIT ORGANISATIONS)		
Name of Entity: Composite Regional Centre for Person with Disabilities, Kozhikode		
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022		
SCHEDULE 18- OTHER INCOME	Current year	Previous Year
1) Profit on sale/ disposal of Assets		
a) Owned assets		
b) Assets acquired out of Grants, or received free of cost		
2) Export incentives realized		
3) Fees for user charge		
4) Refunds		
5) Miscellaneous income	146773	9940
Total	146773	9940

SCHEDULE 19- INCREASE/(DECREASE) IN STOCK OF FINISHES GOODS AND WORK IN PROGRESS	Current year	Previous Year
a) Closing stock		
- Finished Goods	NIL	NIL
- Work-in-progress		
b) Less: Opening Stock		
- Finished Goods		
- Work-in-progress		
NET INCREASE/(DECREASE) [a-b]	NIL	NIL

sd/-
Director

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)		
Name of Entity: National Institute for Empowerment of Persons with Multiple Disabilities, Muttukadu		
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD/YEAR ENDED 31ST MARCH, 2022		
	2021-22	2020-21
	(Amount in Rs.)	
<u>SCHEDULE 20 - EXPENDITURE ON PROGRAM AND SERVICES</u>		
Human Resource Development	3,80,35,005	3,60,24,354
Awarass Programme Expenses	-	-
Research and Development	-	-
Development of Services	3,16,91,958	2,61,32,107
Expenses of CRC-K a/c	-	-
Documentation and Dissemination(Creation of Awareness)	8,04,758	5,23,590
Grant-in-Aid AGP Scheme(DAIL)	3,68,450	-
Total	7,09,00,171	6,26,80,051
<u>SCHEDULE 20A - ESTABLISHMENT EXPENSES</u>		
a) Salaries and Wages	7,74,33,410	2,18,75,501
b) Allowances and Bonus	56,27,859	3,65,62,046
c) Contribution to Provident Fund	16,29,318	-
d) Contribution to Other Fund(Employer contribution to New Pension Scheme)	22,39,818	14,21,678
e) Provision for Earned Leave, Pension and Gratuity	23,61,071	31,79,063
f) Others (specify): Payment of retirement of Pension)	-	48,60,713
TOTAL	8,92,91,476	6,78,99,001
<u>SCHEDULE 20B - OTHER PROGRAM EXPENSES</u>		
a) North East States	2,76,38,034	-
b) ADIP Scheme(Exp.17807463)	3,14,36,106	1,78,07,463
c) SIPDA Scheme	16,48,194	56,26,325
d) RCI-NBER Programme Expenses(Admn. & Exam Expenses)	3,34,40,953	1,95,62,174
e) Internal Accruals - Expenses	45,200	-
TOTAL	9,42,08,488	4,29,95,962

FORM OF FINANCIAL STATEMENTS(NON- PROFIT ORGANISATIONS)		
Name of Entity: Composite Regional Centre for Person with Disabilities, Kozhikode		
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022		
SCHEDULE20- Expenditure on Program and Services	Current year	Previous Year
1) Project Expenditure	NIL	NIL
Total	NIL	NIL

SCHEDULE 20A-ESTABLISHMENT EXPENSES		
a) Salaries and wages	0	0
b) Contribution to Other Fund Employer Contribution	0	0
	0	0

SCHEDULE 20B-OTHER PROGRAM EXPENSES		
a) Skill Development Project	0	0
b) Other Expenditure	0	0
c) Transfer to Other Accounts	0	0
	0	0

sd/-
Director

FORM OF FINANCIAL STATEMENTS (NON- PROFIT ORGANISATIONS)

Name of Entity: Composite Regional Centre for Person with Disabilities, Kozhikode

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022

SCHEDULE20- Expenditure on Purchase of Assistive devises	Current year	Previous Year
1) Purchase of Consumables	NIL	NIL
Total	NIL	NIL

SCHEDULE 20A-ESTABLISHMENT EXPENSES		
a) Salaries and wages	0	0
b) Contribution to Other Fund Employer Contribution	0	0

SCHEDULE 20B-OTHER PROGRAM EXPENSES		
a) ADIP Scheme (Assistive Devises)	0	3209352.00
b) Other Expenditure	0	0
c) Transfer to ADIP Account	0	0
		3209352.00

sd/-
Director

FORM OF FINANCIAL STATEMENTS (NON- PROFIT ORGANISATIONS)		
Name of Entity: Composite Regional Centre for Person with Disabilities, Kozhikode		
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2022		
SCHEDULE20- Expenditure on Program and Services	Current year	Previous Year
1. STTP Program	182422	269835
Total	182422	269835

SCHEDULE 20A-ESTABLISHMENT EXPENSES		
a) Salaries and wages	16885369	15450696
b) Contribution to Other Fund Employer Contribution	1177493	1060360
Total	18062862	16511056

SCHEDULE 20B-OTHER PROGRAM EXPENSES		
Other program expenses	NIL	NIL
Total	NIL	NIL

sd/
Director

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

Name of Entity: National Institute for Empowerment of Persons with Multiple Disabilities, Muttukadu
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD/YEAR ENDED 31ST MARCH, 2022

	2021-22	2020-21
SCHEDULE 21 - OTHER ADMINISTRATIVE EXPENSES ETC.		
1. Expenditure on Support Services	3,12,98,593	2,34,87,097
2. Electricity and Power	57,25,004	43,50,723
3. Insurance	2,22,376	4,46,976
4. Repairs & Maintenance of buildings	27,20,302	55,37,370
5. Repairs and Maintenance of Office Equipments	1,83,839	2,13,461
6. Vehicles Hire Charges	8,54,264	3,76,088
7. Repairs & Maintenance of School Bus	6,82,276	5,90,924
8. Repairs & Maintenance of Tata Sumo	1,39,842	1,18,050
9. Postage & Telephone charges	23,76,808	10,20,058
10. Printing and Stationery	17,06,897	2,78,910
11. Travelling and conveyance Expenses	8,29,891	7,77,294
12. Auditors Remuneration	2,37,710	99,002
13. Repairs & maintenance of Plants & Machinery	29,70,343	15,83,239
14. Advertisement and Publicity	7,26,932	5,61,837
15. Repairs & Maintenance of Computers	26,49,136	15,87,387
16. R & M of Genset	11,21,472	7,29,910
17. R & M of Guest House	67,706	1,21,100
18. R & M Hostels	42,100	4,46,725
19. R & M of Battery Car	2,20,362	4,189
20. Miscellaneous Expenditure	3,88,439	18,956
21. Building Rent	6,60,000	-
22. Legal Fees	17,000	67,300
23. Publication and periodicals	82,270	70,263
24. Bank charges	16,503	12
TOTAL	5,59,40,065	4,24,86,871

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

Name of Entity: National Institute for Empowerment of Persons with Multiple Disabilities, Muttukadu

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD/YEAR ENDED 31ST MARCH, 2021

	<u>(Amount in Rs.)</u>	
	2021-22	2020-21
<u>SCHEDULE 22 - EXPENDITURE ON GRANTS, SUBSIDIES ETC.</u>		
a) Grants given to Institutions/Organisations		
b) Subsidies given to Institutions/Organisations		
TOTAL	NIL	NIL
<u>Note:</u> Name of the Entities, their Activities along with the amount of Grants/Subsidies are to be disclosed		

	<u>(Amount in Rs.)</u>	
	2021-22	2020-21
<u>SCHEDULE 23 - INTEREST</u>		
A) On Fixed Loans		
b) On Other Loans (including Bank Charges)		
c) Others (Specify)		
.	NIL	NIL



FORM OF FINANCIAL STATEMENTS(NON- PROFIT ORGANISATIONS)

Name of Entity: Composite Regional Centre for Person with Disabilities, Kozhikode

**SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD/
YEAR ENDED 31ST MARCH 2022**

SCHEDULE 21- OTHER EXPENSES(DBT for Assistive Devises)	Current Year	Previous year
1. Other Expenses	0	0
TOTAL	0	0

FORM OF FINANCIAL STATEMENTS(NON- PROFIT ORGANISATIONS)

Name of Entity: Composite Regional Centre for Person with Disabilities, Kozhikode

**SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD/
YEAR ENDED 31ST MARCH 2022**

SCHEDULE 22- EXPENDITURE ON GRANTS, SUBSIDIES ETC.	Current Year	Previous Year
a) Grants given to institutions/ organizations b) Subsidies given to institutions/Organizations	NIL	NIL
TOTAL	NIL	NIL
<u>Note:</u> Name of the Entities, their Activities along with the amount of Grants/subsidies are to be disclosed		

sd/-
Director

FORM OF FINANCIAL STATEMENTS(NON- PROFIT ORGANISATIONS)		
Name of Entity: Composite Regional Centre for Person with Disabilities, Kozhikode		
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD/ YEAR ENDED 31ST MARCH 2022		
SCHEDULE 23- INTEREST	Current Year	Previous Year
a) On fixed loans b) On other loans(including bank charges) c) others(Specify)	NIL	NIL
TOTAL	NIL	NIL

sd/-
Director

FORM OF FINANCIAL STATEMENTS (NON- PROFIT ORGANISATIONS)		
Name of Entity: Composite Regional Centre for Person with Disabilities, Kozhikode		
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD/ YEAR ENDED 31ST MARCH 2022		
SCHEDULE 21- OTHER ADMINISTRATIVE EXPENSES ETC	Current Year	Previous year
1. Admin and Camp Expenses	15657.00	46640.00
TOTAL	15657.00	46640.00

FORM OF FINANCIAL STATEMENTS(NON- PROFIT ORGANISATIONS)		
Name of Entity: Composite Regional Centre for Person with Disabilities, Kozhikode		
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD/ YEAR ENDED 31ST MARCH 2022		
SCHEDULE 22- EXPENDITURE ON GRANTS, SUBSIDIES ETC.	Current Year	Previous Year
a) Grants given to institutions/ organizations b) Subsidies given to institutions/Organizations	NIL	NIL
TOTAL	NIL	NIL
<u>Note:</u> Name of the Entities, their Activities along with the amount of Grants/subsidies are to be disclosed		

sd/-
Director

FORM OF FINANCIAL STATEMENTS (NON- PROFIT ORGANISATIONS)

Name of Entity: Composite Regional Centre for Person with Disabilities, Kozhikode

**SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD/
YEAR ENDED 31ST MARCH 2022**

SCHEDULE 21- OTHER ADMINISTRATIVE EXPENSES ETC	Current Year	Previous year
1. Expenditure on Support Services	0	0
2. Electricity and Power	0	0
3. HRD	388708	35329
4. Repairs & Maintenance of building	0	0
5. Repairs & maintenance Office Equipment	57063	0
6. Vehicle Hire Charges	325758	571994
7. Repairs and Maintenance of School Bus	0	0
8. Honorarium	421938	134200
9. Postage& Telephone Charges	68642	97086
10. Printing & Stationery	49470	93530
11. Travelling & Conveyance Expenses	47032	86474
12. Auditors Remuneration	0	0
13. Repairs & maintenance Plant & Machinery	0	0
14. Advertisement and Publicity	33786	13211
15. Repairs & Maintenance	0	22469
16. Payment Contract Staff	0	2614358
17. Miscellaneous Expenditure	58571.77	36477
18. R & M of Furniture	0	0
19. Special Initiatives	12408	17750
20. Contingency Expenditure	248807	142396
21. Publication and periodicals	0	0
22. Ongoing Projects	0	206093
23. Building Rent	660000	660000
24. Inauguration Expenses	433455	0
25. Swatch Bharat Abyan	29859	0
TOTAL	2835497.77	4731367

sd/-
Director



FORM OF FINANCIAL STATEMENTS (NON- PROFIT ORGANISATIONS)

Name of Entity: Composite Regional Centre for Person with Disabilities, Kozhikode

**SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD/ YEAR ENDED
31ST MARCH 2022**

SCHEDULE 22- EXPENDITURE ON GRANTS, SUBSIDIES ETC.	Current Year	Previous Year
a) Grants given to institutions/ organizations	NIL	NIL
b) Subsidies given to institutions/Organizations		
Total	NIL	NIL

Note: Name of the Entities, their Activities along with the amount of Grants/subsidies are to be disclosed

FORM OF FINANCIAL STATEMENTS (NON- PROFIT ORGANISATIONS)

Name of Entity: Composite Regional Centre for Person with Disabilities, Kozhikode

**SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD/ YEAR ENDED
31ST MARCH 2022**

SCHEDULE 23- INTEREST	Current Year	Previous Year
a) On fixed loans		
b) On other loans (including bank charges)	NIL	NIL
c) Others (Specify)		
TOTAL	NIL	NIL

sd/-
Director

FORM OF FINANCIAL STATEMENTS (NON- PROFIT ORGANISATIONS)		
Name of Entity: Composite Regional Centre for Person with Disabilities, Kozhikode		
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE PERIOD/ YEAR ENDED 31ST MARCH 2022		
SCHEDULE 23- INTEREST	Current Year	Previous Year
a) On fixed loans	NIL	NIL
b) On other loans (including bank charges)	NIL	NIL
c) Others (Specify)		
TOTAL	NIL	NIL

sd/
Director

NATIONAL INSTITUTE FOR EMPOWERMENT OF PERSONS
WITH MULTIPLE DISABILITIES, CHENNAI.
ACCOUNTING POLICIES

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

- a. All sums of money received and expended and matters in respect of which the Receipts and Expenditure took place;
 - b. All sums of Revenues / Income received / recoverable and expenditure paid/payable;
 - c. All sales & purchases of goods; and
 - d. All Assets & Liabilities; to give a true and fair view of the affairs of the Institute.
1. The books of Accounts of the Institute have been kept on accrual basis (except Pay & allowances of regular staff, Retirement benefits, Receipts of Tuition Fees, accounting of Government Grants and purchase of Medicines to Clients. These are accounted as cash basis) to ensure the accomplishment of its essential features namely (a) revenue is recognized as it is earned irrespective of whether cash is received or not; and (b) Expenses are matched against such revenues.
 2. Since the books of accounts have to be kept on accrual basis (except Pay & allowances of regular staff, Retirement benefits, Receipts of Tuition Fees, accounting of Government Grants and purchase of Medicines to Clients. These are accounted as cash basis) the cut-off date will be reckoned as 15th April.
 3. The Books of Accounts of the Institute have to be kept according to the Double Entry System of Book Keeping.
 4. For proper identification & maintenance, codification of accounting heads has to be carried out.
 5. The Statement of Accounts of the Institute are to be prepared in the following format.
 - i) Receipts and Payments Account for the year 2021-22
 - ii) Income and Expenditure Account for the year 2021-22
 - iii) Balance Sheet as on 31st March 2022.

Explanation:

i) Receipts and Payments Account

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

ii) Income and Expenditure Account:

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

iii) Balance Sheet as on 31st March:

Liabilities

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

Assets

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

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

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

sd/-
Deputy Registrar(Admin)

sd/-
Director

SCHEDULE-24

Accounting policies of the institute to be followed from the year of 2021-22 and onward in order to maintain proper books of accountant with respect to:

- a) All sums of money received and expended and matters in respect which the Receipts and expenditure took place;
 - b) All sums of Revenues/ Income received 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 recognizes as it is earned irrespective of whether cash is received or not; and (b0 Expenses are matched against such revenues.
 2. Since the books of accounts have to 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 15th April.
 3. The Books Accounts of the Institute have to be kept according to the Double Entry System of Book Keeping.
 4. For proper identification & maintenance, codification of accounting heads has to be carried out.
 5. The Statement of Accounts of the Institute are to be prepared in the following format.
 - i. Receipts and payments Account for the year 2021-22
 - ii. Income and Expenditure Account for the year 2021-22
 - iii. Balance Sheet as on 31st march 2022

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 accountant of each item of actual Receipts& payments the accrued income and outstanding liabilities to be added to each head Accountant presentation and to know the overall position of income and expenditure.



iii. Balance Sheet as on 31st March:

Liabilities

1. Capital
2. Reserves
3. Secured Loans
4. Unsecured Loans
5. Current liabilities

Assets

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

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

6. **Depreciation:**

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

- I. To provide depreciation on Fixed Assets acquired on or after 1-4-2021 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 February depreciation is worked @ 50% of prescribed percentage. For assets acquired to March, Nil depreciation.
- IV. The life of each asset and rates of depreciation under "Written are indicated hereunder:

a) Land	:	No	depreciation
b) Building	:	50 years of life	2% depreciation
c) Plant, machinery & Equipment	:	10 years	10%depreciation
d) Vehicle	:	6 years	15%depreciation
e) Furniture & Fixtures	:	10 years	10%depreciation
f) Office Equipment	:	10 years	10%depreciation
g) Computer & Peripherals	:	5 years	20% depreciation
h) Library Books	:	No life	100% depreciation

sd/-
Director

COMPOSITE REGIONAL CENTRE FOR PERSON WITH DISABILITIES, KOZHIKODE
ACCOUNTING POLICIES

SCHEDULE-24

Accounting policies of the institute to be followed from the year of 2021-22 and onward in order to maintain proper books of accountant with respect to:

- a) All sums of money received and expended and matters in respect which the Receipts and expenditure took place;
 - b) All sums of Revenues/ Income received 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 recognizes 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 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 15th April.
 - 3) The Books Accounts of the Institute have to be kept according to the Double Entry System of Book Keeping.
 - 4) For proper identification & maintenance, codification of accounting heads has to be carried out.
 - 5) The Statement of Accounts of the Institute are to be prepared in the following format.
 - i. Receipts and payments Account for the year 2021-22
 - ii. Income and Expenditure Account for the year 2021-22
 - iii. Balance Sheet as on 31st march 2022

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 accountant of each item of actual Receipts& payments the accrued income and outstanding liabilities to be added to each head Accountant presentation and to know the overall position of income and expenditure.



iii. Balance Sheet as on 31st March:

Liabilities

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

Assets

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

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

6. **Depreciation:**

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

- i. To provide depreciation on Fixed Assets acquired on or after 1-4-2021 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 February depreciation is worked @ 50% of prescribed percentage. For assets acquired to March, Nil depreciation.
- iv. The life of each asset and rates of depreciation under "Written are indicated hereunder:

a) Land	:	No	depreciation
b) Building	:	50 years of life	2% depreciation
c) Plant, machinery & Equipment	:	10 years	10%depreciation
d) Vehicle	:	6 years	15%depreciation
e) Furniture & Fixtures	:	10 years	10%depreciation
f) Office Equipment	:	10 years	10%depreciation
g) Computer & Peripherals	:	5 years	20% depreciation
h) Library Books	:	No life	100% depreciation

sd/-
Director

NATIONAL INSTITUTE FOR EMPOWERMENT OF PERSONS
WITH MULTIPLE DISABILITIES, CHENNAI.

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 31-03-2022
 - b) Income and Expenditure Account for the year 2021-22.
 - c) Schedules 1-25 as per the format.
 - d) Receipts & payments account for the year 2021-22.
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 year 2021-22.
5. Accounting policies have been prepared and they are being followed.
6. Out of the total receipts of Rs.49,50,37,371/- (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 is Rs.41,80,10,191/- leaving balance of Rs.22,0014,569/- in NIEPMD Main Savings Account.
7. The physical verification of the assets and stores for the year 2021-22 is completed.
8. The utilization certificates for the grants released by the Ministry have been furnished and there are no pending utilization certificates.
9. The figures have been classified wherever necessary.

sd/-
Accounts Officer

sd/-
Deputy Registrar(Admin)

sd/-
Director



COMPOSITE REGIONAL CENTRE FOR PERSON WITH DISABILITIES, KOZHIKODE
NOTES FORMING PART OF THE ANNUAL ACCOUNTS

Schedule: 25

1. The Annual Accounts were compiled in the format of Financial Statement for the Central Autonomous Bodies (Non- profit organizations and similar institutions)
 - a. Balance Sheet as at 31-03-2022.
 - b. Income and Expenditure Account for the year 2021-22
 - c. Schedules 1-25 as per the format.
 - d. Receipts & payments account for the year 2021-22
2. The Accounts have been prepared on accrual basis (except pay & allowances of regular staff, Retirement benefits, receipts of Tuition Fees, accounting of Govt. Grants and purchase of Medicines to Clients. 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 Building, depreciation allowed as per institute norms during the year 2021-22
5. Accounting policies have been prepared and they are being followed.
6. Out of the total receipts of Rs. **27740.00**(which includes opening balances, grants-in- Aid, grants for specific purposes, deposit, maturity along with interest, receipts from other organizations, loans and advance and internal receipts), the amount spend on various activities is Rs .15657.00 leaving balance of Rs. **27740.00** in CRC-K Savings Account.
7. The physical verification of the assets and stores for the year 2021-22 is completed
8. The utilizations certificates for the grants released by the ministry have been furnished and there are no pending utilization certificates.
9. The figures have been classified wherever necessary.

sd/-
Director

COMPOSITE REGIONAL CENTRE FOR PERSON WITH DISABILITIES, KOZHIKODE
NOTES FORMING PART OF THE ANNUAL ACCOUNTS

Schedule: 25

1. The Annual Accounts were compiled in the format of Financial Statement for the Central Autonomous Bodies (Non- profit organizations and similar institutions)
 - a. Balance Sheet as at 31-03-2022.
 - b. Income and Expenditure Account for the year 2021-22
 - c. Schedules 1-25 as per the format.
 - d. Receipts & payments account for the year 2021-22
2. The Accounts have been prepared on accrual basis (except pay & allowances of regular staff, Retirement benefits, receipts of Tuition Fees, accounting of Govt. Grants and purchase of Medicines to Clients. 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 Building, depreciation allowed as per institute norms during the year 2021-22
5. Accounting policies have been prepared and they are being followed.
6. Out of the total receipts of Rs. **5252812.00**(which includes opening balances, grants-in-Aid, grants for specific purposes, deposit, maturity along with interest, receipts from other organizations, loans and advance and internal receipts), the amount spend on various activities is Rs .15657.00 leaving balance of Rs. **5237155.00** in CRC-K Savings Account.
7. The physical verification of the assets and stores for the year 2021-22 is completed
8. The utilizations certificates for the grants released by the ministry have been furnished and there are no pending utilization certificates.
9. The figures have been classified wherever necessary.

sd/-
Director



COMPOSITE REGIONAL CENTRE FOR PERSON WITH DISABILITIES, KOZHIKODE
NOTES FORMING PART OF THE ANNUAL ACCOUNTS

Schedule: 25

1. The Annual Accounts were compiled in the format of Financial Statement for the Central Autonomous Bodies (Non- profit organizations and similar institutions)
 - a. Balance Sheet as at 31-03-2022.
 - b. Income and Expenditure Account for the year 2021-22
 - c. Schedules 1-25 as per the format.
 - d. Receipts & payments account for the year 2021-22
2. The Accounts have been prepared on accrual basis (except pay & allowances of regular staff, Retirement benefits, receipts of Tuition Fees, accounting of Govt. Grants and purchase of Medicines to Clients. 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 Building, depreciation allowed as per institute norms during the year 2021-22
5. Accounting policies have been prepared and they are being followed.
6. Out of the total receipts of Rs. **87345009.47** (which includes opening balances, grants-in-Aid, grants for specific purposes, deposit, maturity along with interest, receipts from other organizations, loans and advance and internal receipts), the amount spend on various activities is Rs .15657.00 leaving balance of Rs. **42251605.70** in CRC-K Savings Account.
7. The physical verification of the assets and stores for the year 2021-22 is completed
8. The utilizations certificates for the grants released by the ministry have been furnished and there are no pending utilization certificates.
9. The figures have been classified wherever necessary.

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

Receipt & Payment Account for the Period ending 31.03.2022

Receipts	Rupees	Payments	Rupees
Opening Balance with Bank	3,09,54,197	Salaries & Wages	8,43,50,095
Grant in Aid - NIEPMD	33,26,01,000	Administrative Expenses	4,91,32,163
Receipts for Interest on S.B A/c	1,04,99,461	HRD - Programme & Services	5,51,75,407
Other Receipts - ATM Rental Income	36,251	Interest paid to DEPwD	1,24,92,620
Pre-closure of Term Deposit with Indian bank A/c	1,70,42,575	Unspent Grant - Paid to DEPwD	56,11,616
NIEPMD - Internal Accrual	22,420	Purchase of Fixed Assets	31,16,890
NIEPMD - SPIDA	2,527	Advance paid CPWD	7,42,00,000
		GST Input Receivables	14,21,962
		Professional Tax payments	57,500
		TDS Payments	39,64,675
		Expenses on AGP Scheme	10,88,432
		Refund of Caution Deposit (Net)	7,72,892
		NIEPMD - CRC - A&N Island	16,94,530
		NIEPMD - CRC - Shillong	16,90,163
		NIEPMD - CRC - RCI	61,412
		Closing Balance with Indian Bank	9,63,28,074
Grand Total	39,11,58,431	Grand Total	39,11,58,431

Income & Expenditure account of NIEPMD -MAIN for the Period ending 31.03.2022

Income	Rupees	Expenditure	Rupees
Grant in Aid received	18,70,66,894	Salaries and Wages	4,98,49,376
Interest Income on SB a/c	14,47,343	Allowances and Bonus	56,27,859
Interest Income from Fixed Deposit	69,29,668	Contribution to Provident Fund	16,29,318
Other Misc. Income	1,18,792	Contribution to Other Fund(Employer contribution to New Pension Scheme)	12,50,307
		Provision for Earned Leave, Pension and Gratuity	21,73,089
Excess of Expenditure over Income	3,83,37,123	Expenditure on Support Services	3,00,38,967
		North East States	2,76,38,034
		Printing and Stationery	6,48,913
		Travelling and conveyance Expenses	7,80,020
		Auditors Remuneration	2,37,710
		Repairs & maintenance of Plants & Machinery	23,46,541
		Advertisement and Publicity	6,89,396
		Repairs & Maintenance of Computers	24,69,314
		R & M of Genset	11,21,472
		R & M of Guest House	67,706
		R & M Hostels	42,100
		R & M of Battery Car	2,20,362
		Electricity and Power	57,25,004
		Miscellaneous Expenditure	72,689
		Legal Fees	15,000
		Publication and periodicals	82,270
		Insurance	2,22,376
		Repairs & Maintenance of buildings	27,18,109
		Repairs and Maintenance of Office Equipments	1,26,776
		Vehicles Hire Charges	5,25,306
		Repairs & Maintenance of School Bus	6,82,276
		Repairs & Maintenance of Tata Sumo	1,39,842
		Postage & Telephone charges	16,63,644
		Development of Services	3,16,91,958
		Documentation and Dissemination(Creation of Awareness)	8,04,758
		Human Resource Development	3,22,83,991
		Grant-in-Aid AGP Scheme(DAIL)	12,96,316
		Depreciation	2,90,19,021
Total	23,38,99,820	Total	23,38,99,820

Balance Sheet of NIEPMD- MAIN as on 31.03.2022

Liabilities	Rupees	Assets	Rupees
Capital fund Opening Balance	41,54,08,518	Fixed Assets	39,33,98,444
Add: Capital Fund received during the year	9,83,01,000	Capital Work-in -progress	36,11,66,737
Less: Excess of Expenditure over Income	3,83,37,123	Term Deposit with Indian Bank A/c	7,01,66,746
		Advance with CPWD A/c Payable	8,85,03,731
Advance with CPWD - Chennai	21,91,94,325	Security Deposit - TNEB	4,90,310
Security Deposit	46,64,472	Income Accrued (Term Deposit & TNEB)	41,78,462
Superannuation / Pension & Gratuity Payable	88,94,073	Perpayment - Insurance - Building & School Bus	1,01,582
NPS Employees & Employer Contribution	1,23,832	Cash Balance	4
Interest Payable - Main	4,86,072	Bank Balance with Indian Bank	9,63,28,070
Audit Fees Payable	2,00,000	GST Input receivable	21,79,966
Unspent Grant in Mani SB Account	7,25,75,683	CRC - Shillong A/c	10,000
Unspent Amt (SB & RIP Deposit of RCI , IA)	16,17,68,808	NIEPMD - Internal Accrual	7,06,978
Un Spent GIA for Student & AGP Scheme	2,17,000	NIEPMD - ADIP A/c	1,913
NIEPMD - SIPDA A/c	50,637	NIEPMD - RCI A/c	61,412
CRC - A&N Islands A/c	64,025	NIEPMD - RCI Account (Chennai)	27,63,977
Provision for Expenses	72,85,220		
Pension Gratuity Liabilities	1,73,05,898		
Unspent Grant in Aid - ADIP A/c	4,90,47,237		
Unspent Gmt in Aid for SIPDA	28,08,655		
Total	1,02,00,58,332	Total	1,02,00,58,332

sd/-
Accounts Officer

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

Receipt & Payment Account for the Period ending 31.03.2022

Receipts	Rupees	Payments	Rupees
Opening Balance	4,87,36,031	Bank Charges	14,218
Receipts for Hostel maintenance charges	75,89,729	CSR Project A/c	45,200
Receipts for Registration Fees	24,02,488	EI Project (Sal)	33,19,300
Receipts for Exam & Record Fees	10,84,451	Misc. Expenses	63,600
Receipts for Training Fees	4,41,010	NIEPMD - Main a/c	57,70,747
Receipts for Application Fees	3,19,032	NIEPMD - ADIP a/c	-
Receipts for Guest House Fees	84,250	Fixed Deposits made	2,00,00,000
Receipts for User Charges	5,59,574	Loans & Advances (GST)	45,24,558
Receipts for Sale of Dail Products	44,149	Bank Balance	8,30,91,111
Receipts for Tuition Fees	1,84,33,141		
Receipts for Sale of Medicines	2,31,806		
Receipts for Miscellaneous	6,52,793		
Receipts for Visiting Charges	22,275		
Receipts from SSA, Gandhi Nagar, Gujarat.	1,93,25,589		
Receipts from Students Scholarship	20,87,725		
Receipts from various SSA for TLM kits	1,30,13,009		
Receipts from TISS Project	1,50,000		
Receipts for Processing Fee	1,44,000		
Receipts of NIEPMD - Main a/c	-		
Receipts for Interest on S.B A/c	15,07,683		
Receipts for Interest on F.D A/c	-		
Grand Total	11,68,28,734	Grand Total	11,68,28,734
Income & Expenditure account of Internal Accrual for the Period endind 31.03.2022			
Income	Rupees	Expenditure	Rupees
Receipts from various servcies	3,26,55,209	Bank Charges	14,218
Receipts from Interest on Fixed Deposits & SB	1,03,05,160	EI Project (Salaries)	33,82,900
Receipts of SSA Gandhi Nagar, Gijarat	1,59,45,047	Programme Expenses	45,200
		Depreciation	1,74,935
		Excess income over expenditure	5,52,88,163
Total	5,89,05,416	Total	5,89,05,416
Balance Sheet of Internal Accrual as on 31.03.2022			
Liabilities	Rupees	Assets	Rupees
Capital fund (SB:45342170.46+FD 6,52,00,000)	13,29,79,128	Fixed Asset:	
Excess of Income over expenditure	5,52,88,163	- Parents Waiting Hall	33,23,765
GST Payable	5,03,415		
Receipts from NHRM, Govt. og Tamilnadu	3,00,000	Fixed Deposit a/c	13,37,11,042
Receipts from CSR Project	7,02,194	Bank Balance	8,30,91,111
Receipts for Security Deposit a/c from Students	8,69,725	NIEPMD ADIP a/c	2,38,533
NIEPMD_ Main a/c	7,06,977	GST Input receivable	30,62,718
Receipts of SSA Gujarat a/c	33,51,157	Income Accrued on Term Deposit	25,85,235
Receipts from various SSA for TLM kits	3,12,53,389		
Receipts from NIEPMD - RCI a/c	58,256		
Total	22,60,12,404	Total	22,60,12,404
sd/- Accounts Officer	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.

**NIPEMD Gratuity & Pension Account
Receipts & Payments Account for the period ending 31-03-2022**

Receipts	Rupees	Payments	Rupees
Opening Balance - Indian Bank	3,08,109		
Opening Balance - Axis Bank	60,96,717	Administrative Expenses	-
Interest on S.B A/c	2,75,591	Balance with Axis Bank	62,87,589
Pension & Gratuity A/c	29,12,388	Balance with Indian Bank	33,05,216
Grand Total	95,92,805	Grand Total	95,92,805
Income & Expenditure account of Gratuity & Pension for the Period ending 31.03.2022			
Income	Rupees	Expenditure	Rupees
Interest on S.B. A/c	2,75,591	Salaries & Wages	
Excess of Expenditure over Income			
		Excess of Income over Expenditure	2,75,591
Total	2,75,591	Total	2,75,591

Balance Sheet of Gratuity & Pension as on 31.03.2022			
Liabilities	Rupees	Assets	Rupees
Capital Fund	64,04,826		
Add: Income over Expenditure	2,75,591		
Less: Excess of Expenditure over Income	-	Balance with Axis Bank	62,87,589
Pension & Gratuity Fund Payable	29,12,388	Balance with Indian Bank	33,05,216
Total	95,92,805	Total	95,92,805
sd/- Accounts Officer		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 A & N A/C

Receipts & Payments Account for the period ending 31-03-2022

Receipts	Rupees	Payments	Rupees
Opening Balance	-	Purchase of Fixed Assets	34,239
Grant-in Aid for CRC,A&N	62,00,000	Administrative Expenses	17,079
Interest on S.B A/c	4,337	CRC - A&N Island Expenses	14,24,919
NIEPMD - Main a/c	15,82,492	Salary & Wages	26,64,996
		Balance with Bank	36,45,596
Grand Total	77,86,829	Grand Total	77,86,829
Income & Expenditure account of A&N for the Period ending 31.03.2022			
Income	Rupees	Expenditure	Rupees
Grants-in-aid from Ministry for 2021 - 22	62,00,000	Salaries & Wages	26,64,996
Interest on S.B. A/c	4,337	Printing & Stationery	1,280
		Repairs & maintenance of Plants & Machinery	3,700
		Repairs & Maintenance of Computers	1,900
		Repairs & Maintenance of buildings	1,893
		Postage & Telephone charges	3,173
		Depreciation corresponding to Schedule 8 to be transferred to Capital fund	13,341
		Human Resource Development	1,790
		Admin Expenses	3,343
		CRC - A&N Island Expenses	14,24,919
		Excess income over Expenditure	20,84,002
Total	62,04,337	Total	62,04,337
Balance Sheet of A&N Island as on 31.03.2022			
Liabilities	Rupees	Assets	Rupees
Capital Fund	18,29,025	Fixed Assets	2,03,406
Add: Excess Income Over Expenditure	20,84,002	Term Deposit	
Provision for Examination Expenses		NIEPMD - Main a/c	64,025
		Balance with Indian Bank a/c	36,45,596
Total	39,13,027	Total	39,13,027
sd/- Accounts Officer	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 - SIPDA A/C

Receipts & Payments Account for the Period ending 31.03.2022

Receipts	Rupees	Payments	Rupees
Opening Balance	30,61,290	Paid to Beneficiaries towards Assistive Devices cost	15,53,529
Grant-in-aid from Ministry for 2021 - 22	2,78,742	State Level Exhibition	1,78,630
Interest on Saving Bank account	52,169	Interest payment to DEPWD	8,36,315
		Bank Charges	5
		Programme Expenses	3,35,132
		Closing Balance with Bank	4,88,590
Grand Total (OB+Rts.)	33,92,201	Grand Total (Payments + CB)	33,92,201
Income & Expenditure account of NIEPMD - SIPDA for the Period ending 31.03.2022			
Income	Rupees	Expenditure	Rupees
Grants-in-aid from Ministry for 2021 - 22		Other than Salary	14,41,998
Interest on Saving Bank account		salary	26,64,996
Excess of expenditure over income	41,06,994	Bank Charges	
Total	41,06,994	Total	41,06,994
Balance Sheet of NIEPMD - SIPDA as on 31.03.2022			
Liabilities	Rupees	Assets	Rupees
Opening Balance	1,17,06,290	Cash at Indian Bank	4,88,590
Excess of Income over expenditure	- 41,06,994	Temp. Advance to K. BalaBaskar	10
		NIEPMD - Main a/c	50,637
		Advance with CPWD	86,45,000
Total	75,99,296	Total	91,84,237
sd/- Accounts Officer	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 GPF A/C

Receipt & Payment Account for the Period ending 31.03.2022

Receipts	Rupees	Payments	Rupees
Opening Bank Balance	34,44,366	GPF Advance Paid	-
GPF Subscription	11,57,000		
Recovery of Advance	43,500	Closing Bank Balance	47,64,327
Bank Interest	1,19,461		
Grand Total (OB+Rts.)	47,64,327	Grand Total (Payments + CB)	47,64,327

Income & Expenditure account of GPF for the Period ending 31.03.2022

Income	Rupees	Expenditure	Rupees
Interest Income from SB A/c	1,19,461	Interest Credited to Members GPF Account	-
GPF Subscription	11,57,000		
Interest Income from Term Deposit	1,78,06,841	Excess Income over Expenditure	1,90,83,302
Total	1,90,83,302	Total	1,90,83,302

Balance Sheet of GPF as on 31.03.2022

Liabilities	Rupees	Assets	Rupees
Opening Balance	70,01,121	Term Deposits	2,03,80,381
Add: Excess Income over Expenditure	1,90,83,302	Advance Paid	6,41,500
Add: Interest Credited		Balance with Indian Bank	47,64,327
		Interest Accrued on Term Deposits	2,98,215
Total	2,60,84,423	Total	2,60,84,423

sd/-
Accounts Officer

sd/-
Deputy Registrar(Admin)

sd/-
Director

(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 A/C

Receipts & Payments Account for the period ending 31-03-2022

Receipts	Rupees	Payments	Rupees
Opening Balance	8,32,777	RCI Examination Expenses	3,13,79,570
Certificate Fees	97,400	Remuneration Expenses	55,19,029
Enrollment Fees	35,41,053	R & M Computers	1,77,922
Examination Fees	2,95,15,546	Western Zone Sports Meet	33,168
Interest on S.B A/c		Admin Expenses	6,57,615
Receipt of Incidental charges	66,68,727	Printing & Stationery	2,29,802
Verification Charges	18,300	Term deposits	50,00,000
Receipts of NIEPMD - Internal Accruals	-	GST Input receivables	21,940
Interest Income on Term Deposits	2,92,705	TDS payment	96,608
Term Deposit closure proceed	67,21,790	Postal Charges	6,22,989
		Purchase of Computer & office Equipment	2,04,354
		Cash at Bank	37,45,301
Grand Total	4,76,88,298	Grand Total	4,76,88,298
Income & Expenditure account of RCI for the Period ending 31.03.2022			
Income	Rupees	Expenditure	Rupees
RCI Certificate Fees	97,400	RCI Examination Expenses	3,34,40,954
RCI Enrollment Fees	35,41,053	Remuneration Expenses	55,19,029
RCI Exam Fees	2,95,15,546	R & M Computers	1,77,922
Interest on S.B. A/c	2,92,705	Western Zone Sports Meet	33,168
Receipt of Incidental charges	66,66,711	Admin Expenses	7,36,850
Receipts of Misc	2,026	Printing & Stationery	2,47,214
Verification Charges	18,300	Depreciation	37,919
Accrued Interest	6,64,460	Postal Charges	6,22,989
Excess expenditure over income		Excess income over expenditure	17,844
Total	4,07,98,201	Total	4,07,98,201
Balance Sheet of RCI as on 31.03.2022			
Liabilities	Rupees	Assets	Rupees
Capital Fund	1,14,13,055	Fixed Assets	1,66,435
Add: Excess Income Over Expenditure	17,844	Term Deposit	1,19,05,351
Provision for Examination Expenses	20,00,000	Income Accrued on Term Deposit	2,86,418
NIEPMD - Main a/c	28,25,389	GST Input receivables	21,940
		NIEPMD - Internal Accruals a/c	58,256
		NIEPMD - ADIP a/c	36,900
		Balance with Indian Bank a/c	37,45,301
Total	1,62,20,600	Total	1,62,20,600
sd/- Accounts Officer	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 A/C

Receipts & Payments Account of ADIP for Period ending 31.03.2022

Receipts	Rupees	Payments	Rupees
Opening Balance	4,95,53,901	Aids & Appliances of O.H	80,37,140
ADIP Grants-in-aid		Aids & Appliances of M.R	2,16,40,511
Interest on S.B A/c	12,82,485	Aids & Appliances of H.H	3,59,760
NIEPMD - Internal Accruals		Bank Charges	6
		ADIP Assesment & Distribution Camp Expenes	1,66,679
		Aids & Appliances of V.I. A/c	6,76,929
		loans & Advance payments to GST	30,54,631
		Interest paid - DEPwD	2,31,232
		Cash at Bank	1,66,69,498
	5,08,36,386		5,08,36,386
Income & Expenditure account of ADIP for the Period ending 31.03.2022			
Income	Rupees	Expenditure	Rupees
Grand-in-aid		Expenses of Aids & Appliances	3,07,14,340
Bank Interest	12,82,485	ADIP Distribution & Awareness Expenses A/c	7,21,766
Excess of Expenses over Income	3,01,53,627	Bank Charges	6
Total	3,14,36,112	Total	3,14,36,112
Balance Sheet of ADIP as on 31.03.2022			
Liabilities	Rupees	Assets	Rupees
Opening Balance of capital fund	4,90,45,323	Balance in Bank account	1,66,69,498
Less: Excess of Expenses over Income	3,01,53,627	GST Input receivables	24,99,544
	1,88,91,696		
Net Capital Fund			
NIEPMD - Internal Accruals	2,38,533		
NIEPMD - RCI a/c	36,900		
NIEPMD - Main a/c	1,913		
Interest payable to DEPwD	-		
Total	1,91,69,042	Total	1,91,69,042
sd/- Accounts Officer	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 SHILLONG

Receipts & Payments Account for the period ending 31-03-2022

Receipts	Rupees	Payments	Rupees
Opening Balance	-	Purchase of Fixed Assests	3,55,746
Grant-in-Aid for CRC, Shillong	27,78,000	Administrative Expenses	22,184
Interest on S.B A/c	6,631	Establishment Expenses -Shillong	15,54,618
NIEPMD - Main a/c	31,92,118	Salary & Wages	17,34,832
		R&M Tools & Plants	6,20,102
		Balance with Bank	16,89,267
Grand Total	59,76,749	Grand Total	59,76,749

Income & Expenditure account of Shillong for the Period ending 31.03.2022

Income	Rupees	Expenditure	Rupees
Grants-in-aid from Ministry for 2021 - 22	27,78,000	Salaries & Wages	17,34,832
Interest on S.B. A/c	6,631	R&M Tools & Plants	6,20,102
		Vehicle Hire Charges	3,200
		Programme Expenses	14,605
		Repairs & Maintenance of buildings	300
		Postage & Telephone charges	360
Excess of Expenditure over Income	12,24,090	Depreciation corresponding to Schedule 8 to be transferred to Capital fund	76,985
		Establishment Expenses -Shillong	15,54,618
		Admin Expenses	3,719
Total	40,08,721	Total	40,08,721

Balance Sheet of Shillong as on 31.03.2022

Liabilities	Rupees	Assets	Rupees
Capital Fund	22,00,000	Fixed Assets	2,78,761
Add: Capital Fund Received	15,04,000	Advance with CPWD - CRC Shillong	4,92,700
Less: Excess of Expenditure over Income	-		
NIEPMD - Main a/c	12,24,090	GST Input Receivable	29,182
		Balance with Indian Bank a/c	16,89,267
Total	24,89,910	Total	24,89,910
sd/- Accounts Officer		sd/- Deputy Registrar(Admin)	sd/- Director

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)												
Name of Entity: National Institute for Empowerment of Persons with Multiple Disabilities, Chennai												
Statement showing the Calculation of Depreciation Statement during the year 2021-22												
DESCRIPTION	Value on Fixed Assets as on 31-03-2022						DEPRECIATION					
	Cost/valuation as on	Additions Up to Sep.	Additions Up to Mar.	Total additions 2021-22 (3+4) 5	As at the beginning of the year	Additions Upto Sep.'21	Additions up to Mar, 2022	Total Depre. 2021-22 (7+8) 9	Total Depreciation			
A. FIXED ASSETS												
1) LAND	01/04/21	2021	2022	2021-22	of the year							
a) Leasehold	1	2	3	(3+4) 5	6	7	8	(7+8) 9	10			
b) BUILDINGS												
a) On Freehold Land (5%)	339090682		0	0	17129469	0	0	0	17129469			
b) On Leasehold Land												
c) Ownership Flats/Premises not belonging to the entity												
3) PLANT MACHINERY & EQUIPMENT (10%)	37184470	350513	1130213	1480726	3718447	35051	56511	91562	3810009			
4) VEHICLES (15%)	637307	0	0	0	95596	0	0	0	95596			
5) FURNITURE, FIXTURES(10%)	17115594	97718	12125	109843	1711559	9772	607	10379	1721938			
6) OFFICE EQUIPMENT (10%)	13143348	268640	706475	975115	1314335	26864	35324	62188	1376523			
7) COMPUTER PERIPH.(40%)	3594283	6185638	643257	6828895	1437713	2474255	134490	2608745	4046458			
8) ELECTRIC INSTALL. (10%)	4870552	0	0	0	487055	0	0	0	487055			
9) LIBRARY BOOKS(40%)	1336955	276626	48616	325242	534782	110650	9723	120373	655155			
10) TUBEWELLS & W.SUPPLY												
11) OTHER FIXED ASSETS												
Total of Current year	416973191	7179135	2540686	9719821	26428957	2656592	236654	2893246	29322202			
Add: CRC Kozhikode				1076649					594109			
Total Depreciation				10796470					29916311			

**National Institute for Empowerment of Persons with Multiple Disabilities,
Chennai.**

Details of Pay & Allowances for the year 2021-22 of R & P account

Sl.No.	Particulars	2021-22	2020-21
1	Pay Account	2,05,48,851	2,18,75,501
2	Non-Practising Pay	-	-
	Total on Salaries	2,05,48,851	2,18,75,501
5	Newspaper Allowance	1,26,000	2,79,318
6	House Rent Allowances	35,90,820	33,82,627
7	Remuneration to contractual staff	1,81,28,794	2,51,34,817
8	Dearness Allowances	54,32,391	34,43,314
9	Transport Allowances	18,30,600	18,11,296
10	Washing Allowances	-	-
11	Medical Claims Reimbursement	10,62,325	17,18,274
12	Project Allowance	21,600	32,400
13	LTC	-	-
14	Travel bag Allowance	8,500	4,000
15	Reimbursement of Tuition fees	7,29,000	7,56,000
	Total on Allowances and Bonus	3,09,30,030	3,65,62,046
16	Encashment of Earned Leave	27,300	-
17	New Pension Contribution	14,92,031	14,21,678
18	Retirement Benefit- Provisional pension	21,45,789	48,60,713
19	Prov. For Encashment, Pension & Gratuity	-	-
20	GPF Interest Paid	-	-
	Total Pay & Allowances	5,51,44,001	6,47,19,938

National Institute for Empowerment of Persons with Multiple Disabilities, Chennai.

Details of Fixed Assets for the year 2021-22 of I&E Account

Sl. No.	Particulars	2021-22	2020-21
1	Land & Buildings	-	20,32,043
2	Computer & Peripherals	69,58,230	8,65,489
3	Plant & Machinery	15,22,559	1,60,39,287
4	Office Equipment	13,28,955	6,52,416
5	Electrical Installations	-	4,80,000
6	Furniture & Fixtures	5,58,524	12,83,136
7	Motor Vehicles	-	3,36,300
8	Library Books	4,28,202	3,24,996
	Total	1,07,96,470	2,20,13,667

National Institute for Empowerment of Persons with Multiple Disabilities, Chennai.

Details of Fixed Assets for the year 2021-22 of R&P account

Sl. No.	Particulars	2021-22	2020-21
1	Land & Buildings	-	15,66,833
2	Computer & Peripherals	62,71,782	8,65,489
3	Plant & Machinery	13,93,672	1,60,39,287
4	Office Equipment	8,42,435	6,52,416
5	Motor Vehicles	-	4,80,000
6	Furniture & Fixtures	1,09,843	12,83,136
7	Motor Vehicles	-	3,36,300
8	Library Books	3,25,242	3,24,996
	Total	89,42,974	2,15,48,457