

No.DGA(C)/CEA/Unit-V/NIEPID/SAR.2021-22/ 2022-23 /

18/08/2022

सेवा में
सचिव,
सामाजिक न्याय और अधिकारिता मंत्रालय,
नई दिल्ली

महोदया,

विषय: National Institute for the Empowerment of Persons with Intellectual Disabilities (Divyangjan) (NIEPID) सिकंदराबाद, के वर्ष 2021-22, के लेखों पर पृथक लेखापरीक्षा प्रतिवेदन

Separate Audit Report (SAR) on the Accounts of National Institute for the Empowerment of Persons with Intellectual Disabilities (Divyangjan) (NIEPID), Secunderabad, for the year 2021-22, Annexure to SAR and one copy of the Annual Accounts of the Institute for the year 2021-22, are forwarded herewith for placing before the Parliament. The dates of presentation of Separate Audit Report in both the Houses of Parliament may please be intimated.

Receipt of this letter along with the enclosures may kindly be acknowledged.

संल:यथोपरि

भवदीय,

Sd/-

महानिदेशक लेखापरीक्षा (केंद्रीय)
Director General of Audit(Central)

No.DGA(C)/CEA/Unit-V/NIEPID/SAR.2021-22/ 2022-23 /

18/08/2022

Copy to : The Director, National Institute for the Empowerment of Persons with Intellectual Disabilities (Divyangjan), along with one copy of Audited Annual Accounts for the year 2021-22, (English version) with a request to furnish Hindi version of the approved Annual Accounts 2021-22 (2 sets), to this Office.

संल:यथोपरि

Sd/-

Director/Central Expenditure Audit

Separate Audit Report of the Comptroller & Auditor General of India, on the Accounts of National Institute for the Empowerment of Persons with Intellectual Disabilities (Divyangjan) (NIEPID), Hyderabad, for the year ended 31 March 2022.

We have audited the attached Balance Sheet of National Institute for the Empowerment of Persons with Intellectual Disabilities (Divyangjan) (NIEPID), Hyderabad, as at 31 March 2022, the Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under Section 20(1) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971. The audit has been entrusted for the period up to 2023-24. 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 Reports/CAG's Audit Reports separately.

3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

4. Based on our audit, we report that:

- i. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- ii. The Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report have been drawn up in the Uniform format approved by Ministry of Finance, Government of India.
- iii. In our opinion, proper books of accounts and other relevant records have been maintained by the NIEPID, as required under Section 19(a) of the Financial Bye-laws of NIEPID.
- iv. We further report that:

Comments on Accounts

A. Balance Sheet

A.1 Corpus Capital Fund and Liabilities

A.1.1 Corpus/Capital Fund : ₹ 62.57 crore

An amount of ₹11.03 crore being the advances given to CPWD towards ongoing works and works under proposal for initiation were incorrectly added to the Capital Fund. This resulted in overstatement of Corpus/Capital Fund and corresponding understatement of Current Liabilities by that extent.

B. Grants-in-aid: Out of the total Grants-in-aid of ₹ 50.95¹ crore received during the year, NIEPID had utilized an amount of ₹ 41.69² crore leaving a balance of ₹ 9.26 crore.

C. Management Letter

Deficiencies which have not been included in the Separate Audit Report have been brought to the notice of the Director, NIEPID through a Management letter issued separately for remedial / corrective action.

- v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet and Income and Expenditure Account/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 NIEPID, as at 31 March 2022; and

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

Sd/-

Director General of Audit (Central)

¹GIA : Capital ₹ 22.96 crore GIA- Revenue – ₹ 27.99 crore Total receipts – ₹ 50.95 crore

²Expenditure: Capital – ₹12.94 crore & Revenue: Salaries- ₹7.21 crore & General – ₹ 11.45 crore, revenue ₹ 0.09 crore.

SAR NIEPID 2021 -2022**ANNEXURE**

1. **Adequacy of Internal Audit System:** Internal Audit Wing is not established. The Internal audit for 2021-22 was entrusted to a Chartered Accountants firm.
2. **Adequacy of Internal Control System:** Internal controls were adequate.
3. **System of Physical verification of fixed assets:** Physical verification of fixed assets was conducted for the year 2021 - 2022.
4. **System of Physical verification of Inventory:** Physical verification of inventory was conducted for the year 2021 - 2022.
5. **Regularity in payment of statutory dues:** Statutory dues were paid regularly.

Sd/-
Director/
Central Expenditure Audit