

## **National Trust for Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disabilities Act, 1999**

### **Chapter 8 - Finance, Accounts and Audit**

---

The Central Government may, after due appropriation made by Parliament by law in this behalf, make to the Trust a one-time contribution of rupees one hundred crores for a corpus, the income whereof may be utilised to achieve the objects of the Trust under this Act.

---

#### **Section 22 - Fund**

---

(1) There shall be constituted a Fund to be called the National Trust for Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disabilities Fund and there shall be credited thereto--

- (a) all moneys received from the Central Government;
- (b) all moneys received by the Trust by way of grants, gifts, donations, benefactions, bequests or transfers;
- (c) all moneys received by the Trust in any other manner or from any other source.

(2) All moneys belonging to the fund shall be deposited in such banks or invested in such manner as the Board may, subject to the approval of the Central Government, decide.

(3) The funds shall be applied towards meeting the administrative and other expenses of the Trust including expenses incurred in the exercise of its powers and performance of duties by the Board in relation to any of its activities under section 10 or for anything relatable thereto.

---

#### **Section 23 - Budget**

---

The Board shall prepare, in such form and at such time in each financial year as may be prescribed, the budget for the next financial year showing the estimated receipt and expenditure of the Trust and shall forward the same to the Central Government.

---

#### **Section 24 - Accounts and audit**

---

(1) The Board shall maintain proper accounts and other relevant records and prepare an annual statement of accounts of the Trust including the income and expenditure accounts in such form as the Central Government may prescribe and in accordance with such general direction as may be issued by that Government in consultation with the Comptroller and Auditor-General of India.

(2) The accounts of the Trust shall be audited by the Comptroller and Auditor-General of India at such intervals as may be specified by him and any expenditure incurred by him in connection with such audit shall be payable by the Board to the Comptroller and Auditor-General of India.

(3) The Comptroller and Auditor-General of India and any other person appointed by him in connection with the audit of the accounts of the Trust shall have the same rights, privileges and authority in connection with such audit as the Comptroller and Auditor-General of India generally has in connection with the audit of the Government accounts and in particular, shall have the right to demand the production of books of account, connected vouchers and other documents and papers and to inspect any of the offices of the Trust.

(4) The accounts of the Trust as certified by the Comptroller and Auditor-General of India or any other person appointed by him in this behalf, together with the audit report thereon, shall be forwarded annually to the Central Government, and that Government shall cause the same to be laid before each House of Parliament.

---

### **Section 25 - Annual report**

---

The Board shall prepare every year, in such form and within such time as may be prescribed an annual report giving a true and full account of its activities during the previous year and copies thereof shall be forwarded to the Central Government and that Government shall cause the same to be laid before each House of Parliament.

---

### **Section 26 - Authentication of orders, etc.**

---

All orders and decisions of the Board and instruments issued in the name of the Trust shall be authenticated by the signature of the Chairperson, the Chief Executive Officer or any other officer authorised by the Chairperson in this behalf.

---

### **Section 27 - Returns and information**

---

The Board shall furnish to the Central Government such reports, returns and other information as that Government may require from time to time.

---

---