

ANNEXURES

**FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR 2020-21
FOR
Lakshmibai National Institute of Physical Education**

Shakti Nagar, Mela Road, Gwalior - 474002



महानिदेशक, लेखापरीक्षा (केन्द्रीय प्राप्ति) नई दिल्ली
का कार्यालय, शाखा-ग्वालियर,

**Office of the Director General of Audit (Central Receipt)
New Delhi, Branch-Gwalior**

No. AMG-II/SAR-16/LNIPE, G/2020-21/D-285

Date: 03/03/2022

Confidential

प्रति,

कुलपति,

लक्ष्मीबाई राष्ट्रीय शारीरिक शिक्षा संस्थान (LNIPE),

शक्ति नगर, रेस कोर्स रोड,

ग्वालियर-474002

**विषय:- लक्ष्मीबाई राष्ट्रीय शारीरिक शिक्षा संस्थान (LNIPE), ग्वालियर के वर्ष 2020-21 के
वार्षिक लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन।**

महोदय/महोदया,

Please find enclosed herewith the Separate Audit Report and Management Letter on the accounts of the **Lakshmibai National Institute of Physical Education, Gwalior for the year 2020-21**. You are requested to kindly ensure that the SAR and the audited accounts are adopted by the Board of Governors before placing the same before the Parliament.

2. The dates of placement of the above Report on the table of both houses of the Parliament may please be intimated and two copies of the printed material may be provided to the undersigned for information.

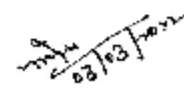
3. It may please be noted that the Management Letter is not to be placed before the parliament.

4. Kindly acknowledge receipt.

संलग्न: 1. पृथक लेखापरीक्षा प्रतिवेदन एवं अनुलग्न

2. Management Letter

भवदीय


03/03/2022
उप-निदेशक (केन्द्रीय)

Separate Audit Report of the Comptroller and Auditor General of India on the Accounts of the Lakshmi Bai National Institute of Physical Education (LNIPE), Gwalior for the year ended 31 March 2021.

We have audited the attached Balance Sheet of the Lakshmi Bai National Institute of Physical Education (LNIPE), Gwalior as at 31 March 2021; the Income and Expenditure Account and Receipts and Payments Account including accounts of the LNIPE-North East Regional Centre¹ (NERC), Guwahati for the year ended on that date, under Section 20 (1) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. The audit has been entrusted for the period from 2017-18 to 2021-22. These financial statements are the responsibility of the LNIPE'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. Audit includes examining, on a test basis, evidences supporting the amounts and disclosure in the financial statements. 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:

¹ North East Regional Centre (NERC), Guwahati was set up as a regional centre of Lakshmi Bai National Institute of Physical Education (LNIPE), Gwalior in the year 2009-10. NERC Guwahati is administratively controlled by LNIPE Gwalior. Overall, LNIPE Gwalior an autonomous body, functions under Ministry Youth Affairs and Sports.

- (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 and Expenditure Account and the Receipts and Payments Account dealt with by this report have been drawn up in the format approved by the Ministry of Finance, Government of India.
- (iii) In our opinion, proper books of account and other relevant records have been maintained by the LNIPE, Gwalior in so far as it appears from our examination of such books.

(iv) We further report that:-

A. Balance Sheet (LNIPE, Gwalior)

1. Corpus/Capital Fund and Liabilities

1.1 Corpus/Capital Fund (Schedule-1) – ₹ 124.94 crore.

This includes ₹ 10.00 crore being balance of capital grant-in-aid (for construction of 400 bed capacity hostel) and ₹ 0.68 crore being other non-recurring grant for capital purpose remained unutilised at the end of the year. As per the generally accepted accounting principles, when the assets are acquired or expenditure incurred out of capital grant, an equal amount is to be added in corpus/capital fund and the remaining capital grant should be shown as unutilized grant in current liabilities. This resulted in overstatement of Corpus/Capital Fund and understatement of Current Liabilities and Provisions by ₹ 10.68 crore.

1.2 Current Liabilities and Provisions (Schedule-7) - ₹ 6.19 crore

This does not include ₹ 0.50 crore being provision required to be made on account of expenses under various heads (CEA - ₹ 16.61 lakh, NPS - ₹ 4.24 lakh, Audit fee- ₹ 4.28 lakh, Miscellaneous Expenditure- ₹ 24.44 lakh) of 2020-21 as the same were paid in 2021-22. This resulted in understatement of Current Liabilities and Provisions as well as Expenditure by ₹ 0.50 crore.

B. Balance Sheet (UGC- (Human Research Development Centre) HRDC, LNIPE, Gwalior)

1. Assets

1.1 Current Assets, Loans, Advances etc. (Schedule-11) – ₹ 7.8 lakh

This does not include ₹ 9.60² lakh as grants-in-aid receivable from the University Grant Commission out of total sanctioned grants-in-aid of ₹ 60.00 lakh for the year 2020-21. As per the generally accepted accounting principles, grants received before 31st March but the cheques/amount there against received in April or next financial year should be taken in the accounts and equal amounts should be shown as recoverable/receivable from the grantor. This resulted in understatement of Current Assets, Loans, Advances etc. (Schedule-11) as well as Current Liabilities and Provisions (Schedule-7) by ₹ 9.60 lakh.

C. Balance Sheet (NERC, Guwahati)

1. Assets

1.1 Current Assets, Loans, Advances etc. (Schedule-11)-₹ 10.18 crore:

- (a) The above head was understated by ₹ 46.77 lakh due to non-account for cash balance of Cash Book of National Cycle Academy (SBI/276; ₹ 46.77 lakh). The total cash balance as per two Cash Books viz (SBI/212; ₹ 143.35 lakh & SBI/276; ₹ 46.77 lakh) should have been ₹ 190.12 lakh instead of ₹ 143.35 lakh (SBI/212; Sch-11) resulting in understatement of Corpus/ Capital Fund (Schedule-1) by ₹ 46.77 lakh. Short accounting in cash in hand requires investigation.
- (b) The above head was understated by ₹ 5.81 lakh due to non-inclusion of Security Deposit valuing ₹ 5.81 lakh kept with Assam Power Distribution Corporation Limited for electricity connection, resulting in understatement of Corpus/ Capital Fund (Schedule-1) by ₹ 5.81 lakh.
- (c) Schedule-8 (Assets) disclosed a figure of ₹ 2014.22 lakh as Work-in-Progress (WIP). However, scrutiny of register of 'Construction Project Work' supported with schedule of works statement, revealed that total deposits of ₹ 2072.43 lakhs was already made towards construction of 5 projects out of which an expenditure of ₹ 1880.28 lakh was already made and there is a balance of ₹ 192.15 lakh and none of the projects have been completed as on date. The difference needs to be reconciled.

D. Income and Expenditure (I.NIPE, Gwalior)

D.1 Expenditure

² Total sanctioned GIA = Rs.60.00 lakh
 Actually received during 2020-21 = Rs.50.40 lakh
 Receivable GIA = Rs.9.60 lakh (Rs.60.00 lakh – Rs.50.40 lakh)

D.1.1 Other Administrative Expenses etc. (Schedule-11) – ₹ 9.11 crore

This includes ₹ 0.45 crore³ being amount of New Pension Scheme (NPS) transferred to NSDL. As per the uniform format of accounts for CABs, this statutory due was to be classified as Establishment Expenses. However, the same was classified as ‘Professional Services’ under this schedule. This resulted in overstatement of Other Administrative Expenses etc. (Schedule-21) and understatement of Establishment Expenses (Schedule-20) by ₹ 0.45 crore.

E. Income and Expenditure Account (NERC, Guwahati)

1. Expenditure

1.1 Other Administrative Expenses (Schedule-21)- ₹ 4.71 crore

The above head was overstated by ₹ 25.36 lakh due to inclusion of expenditure in creation of assets in the above head. This has also resulted in understatement of Fixed asset (Schedule-8) by ₹ 25.36 lakh.

F. Significant Accounting Policies (Schedule-24, Point No. 6.1) (LNIPE, Gwalior)

Institute is providing depreciation on written down value methods as per WDV rates specified in the companies Act, 2013. This is in contravention of the Uniform Format of Accounts which states that depreciation on fixed assets should be provided as per Income Tax Act.

G. General (LNIPE, Gwalior)

1. The Institute has not clarified negative balance of ₹ 1.09 crore depicted as Reserves and Surplus under Schedule-2 in order to verify the authenticity of this significant amount. The irregularity still persists in the annual accounts despite mention in the previous SAR and assurance given by the Institute. Besides this, an amount ₹ 11,711/-depicted as accrual interest on RBI bond was also not clarified by the Institute in order to verify authenticity of this amount.
2. Institute has not provided details of ₹ 25.91 crore (kept as advance on capital account – refer Schedule-11) such as copy of sanction order, details of work etc.

³ ₹ 0.07 crore – Cheque No. 555408 dated 29.06.2020
₹ 0.38 crore – Cheque No. 555453 dated : 11.09.2020

The irregularity still persists in the annual accounts despite mention in the previous SARs and assurance given by the Institute.

3. Investment of provident fund balances has been made in bank instead of the pattern of investment prescribed by the Ministry of Finance, GOI. Besides above, provisions for gratuity for eligible employees and other retirement benefits have not been made on actuarial valuation basis which is in contravention to Accounting Standards-15.
4. The Centre is accounting salary expenses from March to February instead of April to March in contravention of accrual concept of accounting

H. General (NERC, Guwahati)

1. The Grants received of ₹ 28.45 lakh received from SAI for National Cycle Academy (NCA) was shown as Miscellaneous Income (Schedule-18) instead of showing the same in Grants/Subsidies (Schedule-13). Further, out of this an amount of ₹ 14.20 lakh sent to NCA and remaining amount of ₹ 14.25 lakh was not shown as Liability.
2. NERC Guwahati neither included five specific purpose funds totaling ₹ 1.07 crore viz. Development Fund (₹ 39.49 lakh), Library Fund (₹ 8.73 lakh), Medical Fund (₹ 14.86 lakh), Sports Fund (₹ 40.55 lakh), Student Welfare Fund (₹ 3.40 lakh) under Other Current Liabilities instead treating as Earmarked Fund (Schedule-3).
3. In a deviation from disclosure in Notes on Account for prior period items, NERC Guwahati did not include the prior period expenses of ₹ 29.69 lakh under relevant head instead shown under the head Purchase in Other Administrative Expenses (Schedule-21).

Effect of audit comments

The net effect of the above comments is that Assets, Liabilities and Expenditure were understated by ₹ 87.54 lakh, ₹ 112.18 lakh and ₹ 24.64 lakh respectively.

I. Management Letter

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

J. Grants in aid (LNIPE, Gwalior)

During the year, the LNIPE, Gwalior received grants-in-aid of ₹ 47.50 crore (Recurring – ₹ 34.50 crore and Non-recurring- ₹ 13.00 crore). The Institute utilized an amount of ₹ 33.62 crore leaving unutilized amount of ₹ 13.88 crore at the end of the year. Besides above, the Institute also received grants-in-aid of ₹ 60.00 lakh from the UGC towards HRDC scheme for the year 2020-21 which was fully utilised.

K. Grants-in-Aid (NERC, Guwahati)

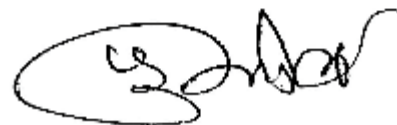
LNIPE, NERC, Guwahati received a grant of ₹ 750.00 lakh during the year 2020-21. Unspent balance of previous year (2019-20) was ₹ 638.00 lakh. Amount spent during the year was ₹ 1308.00 lakh leaving an unspent balance of ₹ 80.00 lakh as on 31.03.2021

- (v) Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and the Receipt and Payment 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 the Lakshmi Bai National Institute of Physical Education, Gwalior as at 31 March 2021 and;
 - (b) In so far as it relates to Income & Expenditure Account of the deficit for the year ended on that date.

For and on behalf of the Comptroller and Auditor General of India

Place:

Date:



Director General of Audit (Central Receipts)

Annexure

1. Adequacy of Internal Audit System:

Internal Audit system was found to be inadequate as the Internal Audit was pending from 2017-18.

2. Adequacy of Internal Control System:

The internal control system was found to be inadequate due to:

- (i) The response of the Management towards compliance audit objections was not effective as there were 84 paras were pending pertaining to the period from 1996-97 to 2020-21 (up to October 2020).
- (ii) Only one meeting of BoM was held during 2020-21 as against prescribed limit of four in a year.
- (iii) The Institute does not have its accounting manual.
- (iv) Accrual accounting is not adhered in accounting some of the expenses consistently reported in the SAR.

3. System of Physical verification of fixed assets

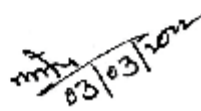
Physical verification of fixed assets has been conducted during the year. No consolidated physical verification report was prepared by the Institute.

4. System of Physical verification of inventories

Physical verification of inventories has been conducted during the year. No consolidated physical verification report was prepared by the Institute.

5. Regularity in payment of statutory dues

No irregularity was noticed in the payment of statutory dues.


Sr. Audit Officer /AMG-II



ANNUAL REPORT 2020-21



गंजीवन क्र. 14/L सं. 2943 दिनांक 02.03.1995

आईएचओ 50012008, 140012004, ओएसएसएस 180012007

लक्ष्मीबाई राष्ट्रीय शारीरिक शिक्षा संस्थान, ग्वालियर

A++ पर्यायन विश्वविद्यालय मान्यता प्राप्त संस्था
विश्वविद्यालय अनुदान आयोग अधिनियम, 1988 की धारा 12 के अधीन A++ श्रेणी में मान्यता प्राप्त शारीरिक शिक्षा केन्द्र एवं प्रशिक्षण केंद्र एमए-11/08-503 दिनांक 2-09-2005 पंजीत
भारत सरकार, युवा कार्यक्रम एवं खेल मंत्रालय

Lakshmi Bai National Institute of Physical Education, Gwalior

A++ NAAC Accredited Deemed to be University
(Deemed to be University of India, Ministry of Human Resource Development Notification No. F.3-1462 U.J dated 21.08.1986 under section 3 of JGC Act, 1952)
Government of India, Ministry of Youth Affairs and Sports



No.FO/424/2020-21/ 2117

Date: - 07-03-2022

To

The Director (Central Receipt),
O/o Director General of Audit (Central Receipt),
Branch Gwalior
IVth Floor, Audit Bhawan,
Jhansi Road,
Gwalior (M.P.)
Email : amg2browl.mpl.au@cag.gov.in

Sub: Parawise replies on Separate Audit Report for the year 2020-21.

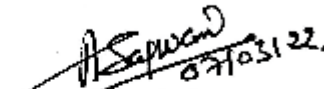
Ref.: AMG-II/SAR-16/LNIPE, G/2020-21/D-285 dated 03-03-2022.

Sir,

Please refer to your letter No. AMG-II/SAR-16/LNIPE, G/2020-21/D-285 dated 03-03-2022 on the subject cited above under which Separate Audit Report for the year 2020-21 on the Annual Accounts of this Institute has been received. In this connection parawise comments on the above SAR are enclosed herewith for necessary action please.

Encl: As above

Yours faithfully,


(Prof. A. S. Sajwan)
Registrar

पंजीयन क्र. ग. स. 2943 दिनांक 02.09.1985

आयुक्तसंख्ये 8001/2002, 14001/2004, ओएचएचएस 18001/2007

लक्ष्मीबाई राष्ट्रीय शारीरिक शिक्षा संस्थान, ग्वालियर

A-प्रत्ययन विश्वविद्यालय गानी गई संस्था
पंजीयन क्र. ग. स. 2943 दिनांक 02.09.1985
भारत सरकार, युवा कार्यक्रम एवं खेल मंत्रालय

Lakshmibai National Institute of Physical Education, Gwalior

A++ NAAC Accredited Degree Granting University
(Declared vide Government of India, Ministry of Human Resource Development Notification No. 91452 U3 dated 21.03.1995 under section 3 of UGC Act-1956)
Government of India, Ministry of Youth Affairs and Sports



PARA WISE REPLY OF THE INSTITUTE ON 'SEPARATE AUDIT REPORT' ON THE ACCOUNTS FOR THE YEAR 2020-21

A.	Balance Sheet (LNIPE, Gwalior)	Reply of the Institute
1.	Corpus/Capital Fund and Liabilities	
1.1	Corpus/Capital Fund (Schedule-1) – Rs. 124.94 crore.	
	This includes Rs. 10.00 crore being balance of capital grant-in-aid (for construction of 400 bed capacity hostel) and 0.68 crore being other non-recurring grant for capital purpose remained unutilized at the end of the year. As per the generally accepted accounting principles, when the assets acquired or expenditure incurred out of capital grant an equal amount is to be added in corpus/capital fund and the remaining capital grant should be shown as unutilized grant in current assets and liabilities. This resulted in overstatement of Corpus/Capital Fund and understatement of Current Liabilities and Provision by Rs. 10.68 crore.	The regular Grant of the Institute for the year 2020-21 was Rs. 34.50 crore. The amount of Rs. 10.00 crore was Separate Grant for Construction of 400 Beds capacity Hostel with Furniture at LNIPE, Gwalior for which sanction letter was issued by the MYAS on 10.03.2021 and this amount was not included in Rs. 34.50 crore. This is a type of Capital Grant which was credited in Capital Grant in schedule 1 by debiting the Grant receivable under current assets as per schedule 11. The ministry has revalidated the unspent balance of Capital Grant for use in current year's Account. As it has not been refunded to the Ministry, hence no need to credit it as current liability.
1.2	Current Liabilities & Provisions (Schedule-7) Rs. 6.19 crore	
	This does not include Rs. 0.50 crore being provision required to be made on account of expenses under various heads (CEA Rs. 16.61 lakh, NPS Rs. 4.24 lakh, Audit fee Rs. 4.28 lakh, Miscellaneous Expenditure Rs. 24.44 lakh) of 2020-21 as the same were paid in 2021-22. This resulted in understatement of Current Liabilities and Provisions as well as Expenditure by Rs. 0.50 crore.	This observation of Audit has been noted for compliance in next year's Account.
B	Balance Sheet (UGC- Human Research Development Centre) HRDC, LNIPE)	
1	Assets	

शक्ति नगर, मेला रोड, ग्वालियर – 474002 (म.प्र.), दूरभाष: 0751-4000902, 917, फैक्स: 0751-4000992
Shakti Nagar, Mela Road, Gwalior - 474002 (M.P.), Phone: 0751-4000902, 917, Fax: 0751-4000992
email: registrarlaipe@odp.in website: www.laipe.odp.in

पञ्जीयन क्र. ग.स. सं. 2943 दिनांक 02.08.1995

साईप्रमाण 9001/2008, 14001/2004, ओएचएआई 18001/2007

लक्ष्मीबाई राष्ट्रीय शारीरिक शिक्षा संस्थान, ग्वालियर

A++ प्रत्यायन विश्वविद्यालय गानी गई संस्था
श्रीलक्ष्मीबाई राष्ट्रीय शारीरिक शिक्षा संस्थान, ग्वालियर द्वारा प्रमाणित किया गया। दिनांक 02.08.2020 (पृष्ठ 10/102) 02.08.2020 (पृष्ठ 10/102)
भारत सरकार, युवा कल्याण एवं खेल मंत्रालय

Lakshmi Bai National Institute of Physical Education, Gwalior

A → NAAC Accredited Deemed to be University

(Deemed to be University of India Ministry of Human Resource Development) Notification No. 59-1492-U3 dated 21.03.1996 under section 3 of USC Act, 1950
Government of India, Ministry of Youth Affairs and Sports



1.1	Current Assets, Loans, Advances etc. (Schedule-11) Rs. 7.8 lakh	
	This does not include Rs. 9.60 lakh as grants-in-aid receivable from the University Grant Commission out of total sanctioned grants-in-aid of Rs. 60.00 lakh for the year 2020-21. As per the generally accepted accounting principles, grants received before 31 st March but the cheques/amount there against received in April or next financial year should be taken in the accounts and equal amounts should be shown as recoverable/receivable from the grantor. This resulted in understatement of Current Assets, Loans, Advances etc. (Schedule-11) as well as Current Liabilities and Provisions (Schedule-7) by Rs. 9.60 lakh.	The accounting of Grant is being made on actual receipt basis in order to reconcile it with utilization certificate issued to the UGC. However the observation is noted for compliance to affect the accounting on receivable basis.
C	Balance Sheet (NERC, Guwahati)	
1	Assets	
1.1	Current Assets, Loans, Advances etc. (Schedule-11); Rs. 10.18 crore	
(a)	The above head was understated by Rs. 46.77 lakh due to non-account for cash balance of Cash Book of National Cycle Academy (SBI/276; Rs. 46.77 lakh). The total cash balance as per two Cash Books viz (SBI/212; Rs. 143.35 lakh & SBI/276; Rs. 46.77 lakh) should have been Rs. 190.12 lakh instead of Rs. 143.35 lakh (SBI/212; Sch-11) resulting in understatement of Corpus/Capital Fund (Sch-11) by Rs. 46.77 lakh. Short accounting in cash in hand requires investigation.	The fact mentioned in this para are confirmed and the effects of this error has already been rectified in the Accounts of First quarter in this Financial Year 2021-22.
(b)	The above head was understated by Rs. 5.81 lakh due to non-inclusion of Security Deposit valuing Rs. 5.81 lakh kept with Assam Power Distribution Corporation Limited for electricity connection, resulting in understatement	The error mentioned in this para has since been rectified in the Accounts of First quarter in this Financial Year 2021-22.

शक्ति नगर, मेला रोड, ग्वालियर - 474002 (म.प्र.), दूरभाष: 0751-4000992, 917, फैक्स: 0751-4000992
Shakti Nagar, Mela Road, Gwalior - 474002 (M.P.), Phone: 0751-4000992, 917, Fax: 0751-4000992
email: registration@nipe.edu.in, website: www.nipe.edu.in

पंजीयन क्र. ग्वा. सं. 2813 दिनांक 02.09.1988

आईएसओ 9001:2008, 14001:2004, ओएनएसएस 18001:2007

लक्ष्मीबाई राष्ट्रीय शारीरिक शिक्षा संस्थान, ग्वालियर

A++ प्रत्यायन विश्वविद्यालय मानी गई संस्था
विश्वविद्यालय अनुदान आयोग अधिनियम, 1964 की धारा 3 के अंतर्गत भारत शासक, मान्य संस्थान शिक्षण केन्द्रों को अनुमति देता अधिष्ठाता कलाक एनए-14/92-सू3 दिनांक 21.09.1996 (पंजी)
भारत सरकार, युवा कार्यक्रम एवं खेल मंत्रालय

Lakshmi Bai National Institute of Physical Education, Gwalior

A++ NAAC Accredited Deemed to be University

[Declared by Government of India, Ministry of Human Resource Development Notification No. -3 1492 U.S dated 21.09.1995 under section 3 of UGC Act, 1956]
Government of India, Ministry of Youth Affairs and Sports



	of Corpus/Capital Fund (Schedule-1) by Rs. 5.81 lakh.	
(c)	Schedule-8 (assets) disclose a figure of Rs. 2014.22 lakh as Work-in-Progress (WIP). However, scrutiny of register of construction Project work" supported with schedule of work statement, revealed that total deposits of Rs 2072.43 lakhs was already towards construction of 5 projects out of which an expenditure of Rs. 1880.28 lakh was already made and there is a balance of Rs. 192.15 lakh and none of project have been completed as on date. The difference needs to be reconciled.	The observation of Audit has been noted and corrective action will be taken in this regards in next year's Accounts.
D	Income and Expenditure(LNIPE, Gwalior)	
D.1	Expenditure	
D.1.1	Other Administrative Expenses etc. (Schedule-11) Rs. 9.11 crore.	
	This includes Rs. 0.45 crore being amount of New Pension Scheme (NPS) transferred to NSDL. As per the uniform format of accounts for CABs, this statutory due was to be classified as Establishment Expenses. However, the same was classified as 'Professional Services' under this schedule. This resulted in overstatement of Other Administrative Expenses etc. (Schedule-21) and understatement of Establishment Expenses (Schedule-20) by Rs. 0.45 crore.	The facts mentioned in this para are confirmed. However this transaction has not affected the surplus/deficit in the Annual Accounts of the Institute.
E	Income and Expenditure Account (NERC, GUWAHTI)	
1	Expenditure	
1.1	Other Administrative Expenses (Schedule-21); Rs. 4.71 crore	
	The above head was overstated by Rs. 25.36 lakh (Annexure-1) due to inclusion of expenditure in creation of assets. This resulted in understatement	This amount includes Rs. 14.31 lakh for maintenance has been misclassified and the same has been rectified in the Accounts of first quarter of this financial

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email: registrarlnipe@edu.in, website: www.lnipe.edu.in

पञ्जीकृत सं. ना. सं. 2943 दिनांक 02.09.1995

आईएसओ 9001:2008, 14001:2004, सोएनएसएएस 18001:2007

लक्ष्मीबाई राष्ट्रीय शारीरिक शिक्षा संस्थान, ग्वालियर

A++ प्रत्यायन विश्वविद्यालय भागी गई संस्था
विश्वविद्यालय-मृदावा संस्थान, 109 गे गेट 3 के कोरवा मला सलाह, मला सलाह मिलास मिलास एका अविशुद्धा ललास (एक-10/10-5.3 दिनांक 21.09/2010 ई।)
भारत सरकार, युवा कार्यक्रम एवं खेल मंत्रालय

Lakshmbai National Institute of Physical Education, Gwalior

A++ NAAC Accredited Deemed to be University

(Accredited by: Government of India, Ministry of Human Resource Development) Ref: Section No. F.9-14027-U.3 dated 21.09.2010 under section 3 of UGC Act, 1956
Government of India, Ministry of Youth Affairs and Sports



	of Fixed asset (Schedule-8) and Capital Fund (Schedule-1) by Rs. 25.36 lakh.	year 2021-22.
F	Significant Accounting Policies (Schedule-24, Point No. 6.1)	
	Institute is providing depreciation on written down value methods as per WDV rates specified in the companies Act, 2013. This is in contravention of the Uniform Format of Accounts which states that depreciation on fixed assets should be provided as per Income Tax Act.	This observation of Audit is noted for compliance in next year's Accounts.
G	General	
1	The Institute has not clarified negative balance of Rs. 1.09 crore depicted as Reserves and Surplus under Schedule-2 in order to verify the authenticity of this significant amount. The irregularity still persists in the annual accounts despite mention in the previous SAR and assurance given by the Institute. Besides this, an amount Rs. 11,711/-depicted as accrual interest on RBI bond was also not clarified by the Institute in order to verify authenticity of this amount.	At present, there is no investment in RBI/Bond. This amount of Rs. 11,711.00 is accrual interest figure on RBI bonds pertaining to the period prior to financial year 2010-11. However this amount will be verified and action for its adjustment will be taken in the Accounts of financial year 2021-22.
2	Institute has not provided details of Rs. 25.91 crore (kept as advance on capital account - refer Schedule-11) such as copy of sanction order, details of work etc. The irregularity still persists in the annual accounts despite mention in the previous SARs assurance given by the Institute.	The details of Rs. 25.91 crore kept as advance on capital account is as below:- 1. Rs. 12,50,96,374/- pertaining to the period prior to FY 2008-09. The details of this amount is being located and action for its adjustment will be made in next years Annual Accounts. 2. Rs. 13,36,97,796/- and Rs. 3,00,000/- are pertaining to the period prior to FY 2003-04. As per the Annual Account same amount has also shown in Special Reserve (for Capital Advance) in Schedule-2 (Reserve & surplus) which is also prior to FY 2003-04. This indicates that one of the adjustment entries was made in Annual Accounts which reflecting both places. The details of this amount are being located and necessary adjustment will be carried out in the next

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अनुसूची क्र. 0001/2008, 14001/2004, ओएनएसएस 18001/2007

लक्ष्मीबाई राष्ट्रीय शारीरिक शिक्षा संस्थान, ग्वालियर

A++ प्रत्यायन विश्वविद्यालय मान्यता प्राप्त संस्था
 शिक्षा विभाग, उच्च शिक्षा, भारत सरकार, नई दिल्ली-110 002
 भारत सरकार, युवा कार्यक्रम एवं खेल मंत्रालय

Lakshmi Bai National Institute of Physical Education, Gwalior

A++ NAAC Accredited Deemed to be University

(Declared with Government of India, Ministry of Human Resource Development, Notification No. F.9 1432 U.S dated 21.09.1995 under section 3 of UGC Act, 1956)
 Government of India, Ministry of Youth Affairs and Sports



		years Accounts.
3	Investment of provident fund balances has been made in bank instead of the pattern of investment prescribed by the Ministry of Finance, GOI. Besides above, provisions for gratuity for eligible employees and other retirement benefits have not been made on actuarial valuation basis which is in contravention to Accounting Standards-15.	The investment of provident fund has been made in the schedule banks in the shape of FDR as per provisions in para 4 (xxiii) of the Memorandum of Association 2016 of the LNPE.
4.	The centre is accounting salary expenses from March to February instead of April to March in contravention of accrual concept of accounting.	The institute is following accrual system of accounting. In case of salary the institute followed the principal where salary is due on 1 st day of next month. On the basis of this principal salary for the month of March is become due on 1 st April of next financial year and therefore it is salary of march is accounted in next financial year. Institute following this principal the salary of March of previous financial year accounted in current financial year. Hence salary is accounted in whole financial year for twelve month.
H	General (NERC, Guwahati)	
1.	The Grants received of Rs. 28.45 lakhs from SAI for National Cycle Academy was shown as Miscellaneous Income (Sche-18) instead of showing the same in Grants/Subsidies (Sch-13). Further, out of this an amount of Rs 14.20 lakh sent to NCA and remaining amount of Rs. 14.25 lakh was not shown as liability.	This is due to the misclassification of Heads in Annual Accounts and will rectified in the next year's Annual Accounts.
2.	NERC Guwahati neither included five specific purpose funds totaling Rs. 1.07 crore viz. Development Fund (Rs. 39.49 lakh), Library Fund (Rs. 8.73 lakh), Medical Fund (Rs. 14.86 lakh), Sports Fund (Rs. 40.55 lakh), Student Welfare Fund (Rs. 3.40 lakh) under Other current liability instead of treating as	The Development Fund, Library fund, Medical fund, Sports Fund and student welfare Fund are created from the fees of the students and treated as current Liabilities. These funds are utilized only for students purpose under respective heads, hence classified as other current Liabilities.

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पंजीयन क्र. ग.ा. सं. 2943 दिनांक 02.03.1995

आईएसको 9001:2008, 14001:2004, आईएसएक्स 18001:2007

लक्ष्मीबाई राष्ट्रीय शारीरिक शिक्षा संस्थान, ग्वालियर

A++ प्रत्यायन निशानिहालण मानी गई संस्था
(निरीक्षण संपन्न 2019-2020, इसी की वजह से के.एम.एस.एस. मनी संशोधन निशानिहालण कार्य एन.ए-11/22-23 दिनांक 20/08/2020 केसि)
भारत सरकार, युवा कार्यक्रम एवं खेल मंत्रालय

Lakshmibai National Institute of Physical Education, Gwalior

A++ NAAC Accredited Deemed to be University

(Deemed to be University of India, Ministry of Higher Education Development & Promotion No. U-1462 U-3 dated 21.08.1995 under section 3 of UAC Act, 1996)
Government of India, Ministry of Youth Affairs and Sports



	Earmarked Fund (Schedule-3).	
3.	In a deviation from disclosure in Notes on Account for prior period items, NERC Guwahati did not include the prior period expenses of Rs. 29.69 lakh (Annexure-II) under relevant head instead shown under the head Purchase in Other Administrative Expenses (Schedule-21).	The Institute has no Separate head for adjustment of prior period items. Hence these prior period items are being classified under Other Administrative Expenses.
	Effect on Audit comments	
	The net effects of the above comments is that Assets, Liabilities and Expenditure were understated by Rs. 87.54 lakh, Rs. 112.18 lakh and Rs. 24.64 lakh respectively.	Replies furnished in above pars.
I	Management letter	
	Deficiencies which have not been included in the Separate Audit Report have been brought to the notice of LNIPE. Management letter issued separately for remedial/correction action.	Replies furnished in above pars.
J	Grants in Aid(LNIPE, Gwalior)	
	During the year, the LNIPE, Gwalior received grants-in-aid of Rs. 47.50 crore (Recurring Rs. 34.50 crore and Non-recurring Rs. 13.00 crore). The Institute utilized an amount of Rs. 33.62 crore leaving unutilized amount of Rs. 13.88 crore at the end of the year. Besides above, the Institute also received grants-in-aid of Rs. 60.00 lakh from the UGC towards UIRDC scheme for the year 2020-21 which was fully utilized.	This point of Audit is informative hence no reply is required from the Institute.
K	Grants in Aid(NERC, Guwahati)	
	LNIPE, NERC, Guwahati received a grant of Rs. 708.00 lakhs during the year 2020-21. Unspent balance of previous year (2019-20) was Rs. 638.00 lakhs. Amount spent during the year was Rs. 1308.00 lakhs leaving an unspent balance of Rs. 38.00 lakhs as on 31.03.2021.	The LNIPE, NERC, Guwahati received total Grants of Rs. 7.50 crore, the total expenditure incurred was Rs. 7.92 crore. However the NERC, Guwahati has not any unspent balance of Grants.
(v)	Subject to our observations in the	No comments required.

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आईएलसी मूल्यांकन, नवम्बर 2020, ऑडिटरसहस्र 19/01/2007

लक्ष्मीबाई राष्ट्रीय शारीरिक शिक्षा संस्थान, ग्वालियर

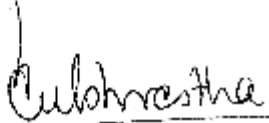
A++ प्रमाणित विश्वविद्यालय मान्यता प्राप्त संस्था
लेखित कार्य प्रमाणित करने के लिए 30 से अधिक छात्रों के साथ एक सत्र के लिए एकत्रित करने के लिए 14/20-2021 दिनांक 20/09/2021 को
भारत सरकार, युवा कार्यक्रम एवं खेल मंत्रालय

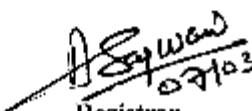
Lakshmi Bai National Institute of Physical Education, Gwalior

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(Jammu & Kashmir Government of India, Ministry of Education, Development, Welfare & Sports, Jammu & Kashmir, Jammu, India, 180012)
Government of India, Ministry of Youth Affairs and Sports



(vi)	preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and the Receipt and Payment Account dealt with by this report are in agreement with the books of accounts. 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 matter 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;	No comments required.
(a)	In so far as it relates to the Balances Sheet, of the state of affairs of the Lakshmi Bai National Institute of Physical Education, Gwalior as at 31 March 2021 and;	No comments required.
(b)	In so far as it related to Income & Expenditure Account of the deficit for the year ended on that date.	No comments required.


Finance Officer


Registrar

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ANNEXURE - A

BALANCE SHEET

Lakshmi Bai National Institute of Physical Education
Shakti Nagar, Mela Road, Gwalior - 474002

BALANCE SHEET AS AT 31/03/2021

(Amount - Rs.)		Schedule	Current Year 2020-21	Previous Year 2019-20
CORPUS/CAPITAL FUND AND LIABILITIES				
a.	CORPUS / CAPITAL FUND	1	1,24,94,37,169.71	1,13,80,60,466.20
b.	RESERVES AND SURPLUS	2	12,30,51,050.15	12,30,51,050.15
c.	EARMARKED / ENDOWMENT FUNDS	3	0.00	0.00
d.	SECURED LOANS AND BORROWINGS	4	0.00	0.00
e.	UNSECURED LOANS AND BORROWINGS	5	0.00	0.00
f.	DEFERRED CREDIT LIABILITIES	6	0.00	0.00
g.	CURRENT LIABILITIES AND PROVISIONS	7	6,19,14,980.80	7,46,06,802.00
TOTAL			1,43,44,03,200.66	1,33,57,18,318.35
ASSETS				
a.	FIXED ASSETS	8	70,40,07,802.10	73,94,74,289.85
b.	INVESTMENTS - FROM EARMARKED / ENDOWMENT FUNDS	9	0.00	0.00
c.	INVESTMENTS - OTHERS	10	19,56,13,514.00	16,83,21,720.00
d.	CURRENT ASSETS, LOANS, ADVANCES ETC	11	53,47,81,884.56	42,79,22,308.50
e.	MISCELLANEOUS EXPENDITURE (to the extent not written off or adjusted)	-	0.00	0.00
TOTAL			1,43,44,03,200.66	1,33,57,18,318.35
a.	SIGNIFICANT ACCOUNTING POLICIES	24	0.00	0.00
b.	CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25	0.00	0.00


(Vice Chancellor)


(Registrar)


(Finance Officer)

Date:
Place: GWALIOR

ANNEXURE - B

INCOME & EXPENDITURE ACCOUNT

Lakshmi Bai National Institute of Physical Education

Shakti Nagar, Mela Road, Gwalior - 474002

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2021

		(Amount - Rs.)	
	Schedule	Current Year 2020-21	Previous Year 2019-20
INCOME			
a. Income from Sales / Services	12	1,41,626.00	1,20,85,291.00
b. Grants / Subsidies	13	34,50,00,000.00	38,46,00,000.00
c. Fees / Subscriptions	14	1,87,68,204.62	7,89,20,259.76
d. Income from Investment	15	12,29,618.00	62,23,526.59
e. Income from Royalty, Publications etc.	16	0.00	0.00
f. Interest Earned	17	1,21,94,287.00	1,86,84,026.30
g. Other Income	18	29,27,991.16	1,93,67,117.35
h. Increase/(decrease) in stock of finished goods & work-in-progress	19	0.00	0.00
TOTAL (A)		38,02,61,726.78	51,98,80,221.00
EXPENDITURE			
a. Establishment Expenses	20	25,03,12,963.00	31,94,68,946.00
b. Other Administrative Expenses etc.	21	9,10,74,572.27	15,00,29,520.94
c. Expenditure on Grants, Subsidies etc.	22	0.00	0.00
d. Interest	23	0.00	0.00
e. Depreciation (Net Total at the year-end - corresponding to Schedule 8)	8	5,31,94,921.00	6,13,92,314.00
TOTAL (B)		39,45,82,456.27	53,08,90,780.94
Balance being excess of Income over Expenditure (A-B)		-1,43,20,729.49	-1,10,10,559.94
Transfer to Special Reserve (Capital Work-in-Progress)	-	0.00	0.00
Transfer to Special Reserve (Capital Advances)	-	0.00	0.00
Transfer to Special Reserve (Depreciation)	-	0.00	0.00
Transfer to / from General Reserve	-	0.00	0.00
BALANCE BEING SURPLUS / (DEFICIT) CARRIED TO CORPUS / CAPITAL FUND		-1,43,20,729.49	-1,10,10,559.94
a. SIGNIFICANT ACCOUNTING POLICIES	24	0.00	0.00
b. CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25	0.00	0.00


(Vice Chancellor)


(Registrar)


(Finance Officer)

Date:

ANNEXURE - C

SCHEDULES

Lakshmibai National Institute of Physical Education

Shakti Nagar, Mela Road, Gwalior - 474002

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/03/2021

	Current Year 2020-21	Previous Year 2019-20
SCHEDULE 1 - CORPUS / CAPITAL FUND :		
Balance as at the beginning of the year		1,14,90,71,026.14
Add: Contributions towards Corpus / Capital Fund	3,00,00,000.00	0.00
Less : Depreciation on Fixed Assets (Capital Grant)	43,02,567.00	0.00
Add: Capital Grant - 400 Beds	10,00,00,000.00	0.00
Add / (Deduct): Balance of net income / (expenditure) transferred from the Income & Expenditure Account	-1,43,20,729.49	-1,10,10,559.94
<u>BALANCE AS AT THE YEAR - END</u>	1,24,94,37,169.71	1,13,80,60,466.20


(Vice Chancellor)


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(Finance Officer)

Date:
Place: GWALIOR

Lakshmibai National Institute of Physical Education

Shakti Nagar, Meia Road, Gwalior - 474002

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/03/2021

	Current Year 2020-21	Previous Year 2019-20
SCHEDULE 2 - RESERVES & SURPLUS :		
1 Capital Reserve:		
As per last Account	0.00	0.00
Addition during the year	0.00	0.00
Less: Deductions during the year	0.00	0.00
2 Revaluation Reserves:		
As per last Account	0.00	0.00
Addition during the year	0.00	0.00
Less: Deductions during the year	0.00	0.00
3 Special Reserves (For Capital Advances):		
As per last Account	13,39,97,796.00	13,39,97,796.00
Addition during the year	0.00	0.00
Less: Deductions during the year	0.00	0.00
4 Special Reserves(For Expenses):		
As per last Account	-1,09,46,745.85	-1,09,46,745.85
Addition during the year	0.00	0.00
Less: Deductions during the year	0.00	0.00
TOTAL	12,30,51,050.15	12,30,51,050.15

(Signature)
(Vice Chancellor)

(Signature)
(Registrar)

(Signature)
(Finance Officer)

Date:
Place: GWALIOR

Lakshmi Bai National Institute of Physical Education

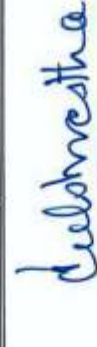
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SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/03/2021

	Current Year 2020-21	Previous Year 2019-20
SCHEDULE 3 - EARMARKED / ENDOWMENT FUNDS :		
a) <u>Opening Balances of Funds</u>	0.00	0.00
b) <u>Additions to the Funds:</u>		
(i) Donations / Grants	0.00	0.00
(ii) Income from Investments made on account of funds	0.00	0.00
(iii) Other additions	0.00	0.00
TOTAL (a+b)	0.00	0.00
c) <u>Utilisation / Expenditure towards objectives of funds</u>		
(i) <u>Capital Expenditure</u>		
- Fixed Assets	0.00	0.00
- Others	0.00	0.00
Total		
(ii) <u>Revenue Expenditure</u>		
- Salaries, Wages and allowances etc.	0.00	0.00
- Rent	0.00	0.00
- Other Administrative Expenses	0.00	0.00
Total		
TOTAL (c)	0.00	0.00
NET BALANCE AS AT THE YEAR-END (a + b - c)	0.00	0.00


(Vice Chancellor)


(Registrar)


(Finance Officer)

Date:
Place: GWALIOR

Lakshmibai National Institute of Physical Education

Shakti Nagar, Mela Road, Gwalior - 474002

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/03/2021

	Current Year 2020-21	Previous Year 2019-20
SCHEDULE 4 - SECURED LOANS AND BORROWINGS :		
1. Central Government	0.00	0.00
2. State Government	0.00	0.00
3. Financial Institutions		
a) Term loans	0.00	0.00
b) Other Loans (Specify)	0.00	0.00
4. Banks		
a) Term loans		
- Interest accrued and due	0.00	0.00
b) Other Loans (Specify)	0.00	0.00
- Interest accrued and due	0.00	0.00
5. Other Institutions and Agencies	0.00	0.00
6. Debentures and Bonds	0.00	0.00
7. Others (Specify)	0.00	0.00
TOTAL	0.00	0.00


(Vice Chancellor)


(Registrar)


(Finance Officer)

Date:
Place: GWALIOR

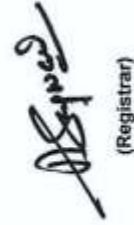
Lakshmibai National Institute of Physical Education

Shakti Nagar, Mela Road, Gwalior - 474002

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/03/2021

	Current Year 2020-21	Previous Year 2019-20
SCHEDULE 5 - UNSECURED LOANS AND BORROWINGS :		
1 Central Government	0.00	0.00
2 State Government	0.00	0.00
3 Financial Institutions	0.00	0.00
4 Banks		
a) Term loans	0.00	0.00
b) Other Loans	0.00	0.00
5 Other Institutions and Agencies	0.00	0.00
6 Debentures and Bonds	0.00	0.00
7 Fixed Deposits	0.00	0.00
8 Others	0.00	0.00
TOTAL	0.00	0.00


(Vice Chancellor)


(Registrar)


(Finance Officer)

Date:
Place: GWALIOR

Lakshmi Bai National Institute of Physical Education

Shakti Nagar, Mela Road, Gwalior - 474002

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/03/2021

	Current Year 2020-21	Previous Year 2019-20
SCHEDULE 6 - DEFERRED CREDIT LIABILITIES :		
a) Acceptance secured by hypothecation of capital equipment & other assets	0.00	0.00
b) Others	0.00	0.00
TOTAL	0.00	0.00

(Amount - Rs.)


(Vice Chancellor)


(Registrar)


(Finance Officer)

Date:
Place: GWALIOR

Lakshmi Bai National Institute of Physical Education

Shakti Nagar, Mela Road, Gwalior - 474002

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/03/2021

	(Amount - Rs.)	
	Current Year 2020-21	Previous Year 2019-20
SCHEDULE 7 - CURRENT LIABILITIES AND PROVISIONS:		
A. CURRENT LIABILITIES :		
1 Acceptances	0.00	0.00
2 Sundry Creditors		
a) For Goods	66,05,290.00	0.00
b) Others (Mess Expenses)	10,84,967.00	0.00
c) Miscellaneous Receipts on behalf of others	2,81,97,463.00	2,93,85,743.00
3 Advances Received	0.00	0.00
4 Interest accrued but not due on:		
a) Secured Loans / Borrowings	0.00	0.00
b) Unsecured Loans / Borrowings	0.00	0.00
5 Statutory Liabilities		
a) Overdue	0.00	0.00
b) Others	9,79,884.00	14,26,172.00
6 Other Current Liabilities	35,02,594.80	60,91,457.00
7 Inter Branch Account	0.00	0.00
TOTAL (A)	4,03,70,198.80	3,69,03,372.00


(Vice Chancellor)


(Registrar)


(Finance Officer)

Date:
Place: GWALIOR

Lakshmi Bai National Institute of Physical Education

Shakti Nagar, Mela Road, Gwalior - 474002

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/03/2021

(Amount - Rs.)

	Current Year 2020-21	Previous Year 2019-20
B. PROVISIONS :		
1 For Taxation	0.00	0.00
2 Gratuity	0.00	0.00
3 Superannuation / Pension	35,35,909.00	0.00
4 Accumulated Leave Encashment	0.00	0.00
5 Trade Warranties / Claims	0.00	0.00
6 Others(Provisions for Expenses)	1,80,08,873.00	3,77,03,430.00
TOTAL (B)	2,15,44,782.00	3,77,03,430.00
TOTAL (A + B)	6,19,14,980.80	7,46,06,802.00


(Vice Chancellor)


(Registrar)


(Finance Officer)

Date:
Place: GWALIOR

Lakshmi Bai National Institute of Physical Education (LNPIE, Gwalior)

Shakti Nagar, Neta Road, Gwalior - 474002

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/03/2021

SCHEDULE - JMD ASSETS (LIABILITIES) - (MVA, Gwalior)						GROSS BLOCK			DEPRECIATION			NET BLOCK	
DESCRIPTION	W.D. RATE	COST as at 01/04/2020	ADDITIONS during F.Y. 2020-21	DEDUCTIONS during F.Y. 2020-21	COST as at 31/03/2021	As at the 01/04/2020	On Assets (including additions) during F.Y. 2020-21	On Deductions F.Y. 2020-21	Total up to the 31/03/2021	As at the CURRENT YEAR END 01/04/2021	As at the PREVIOUS YEAR END 31/03/2020		
FIXED ASSETS:-													
1 LAND:													
1) Freehold	0.00%												
2) Leasehold	0.00%												
2 BUILDINGS:													
1) On Freehold Land	4.87%												
2) On Leasehold Land	4.87%												
3) Ownership (Rat) / Premises	4.87%												
4) Superfructuaries on Land	4.87%												
3 PLANT MACHINERY & EQUIPMENT													
1) Other Plant & Machinery	18.10%												
2) All Conditioner	13.91%												
3) Vehicles	11.20%												
4) Motor Vehicles	11.20%												
5) SERVICE EQUIPMENT	45.07%												
6) COMPUTER / PERIPHERALS	43.18%												
7) ELECTRIC INSTALLATIONS	25.89%												
8) THERMAL BOILER	18.10%												
9) THERMAL & WATER SUPPLY	45.07%												
10) AIR CONDITIONER	13.91%												
11) Solar Energy Plant	13.91%												
12) Solar Energy Plant	13.91%												
13) Other Plant & Machinery	18.10%												
14) Plant & Machinery	18.10%												
15) Computer	45.07%												
16) Other Plant & Machinery	18.10%												
TOTAL OF Current Year 2020-21													
TOTAL OF Previous Year 2019-20													
CAPITAL WORKS IN PROGRESS													

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Date: _____
Place: GWALIOR

Lakshmi Bai National Institute of Physical Education

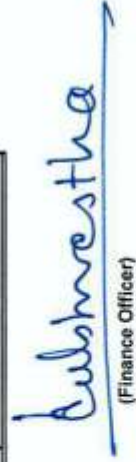
Shakti Nagar, Mela Road, Gwalior - 474002

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/03/2021

	(Amount - Rs.)	
	Current Year 2020-21	Previous Year 2019-20
SCHEDULE 9 - INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS :		
1 In Government Securities	0.00	0.00
2 Other approved Securities	0.00	0.00
3 Shares	0.00	0.00
4 Debentures and Bonds	0.00	0.00
5 Subsidiaries and Joint Ventures	0.00	0.00
6 Others	0.00	0.00
TOTAL	0.00	0.00


(Vice Chancellor)


(Registrar)


(Finance Officer)

Date:
Place: GWALIOR

Lakshmi Bai National Institute of Physical Education

Shakti Nagar, Mela Road, Gwalior - 474002

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/03/2021

	(Amount - Rs.)	
	Current Year 2020-21	Previous Year 2019-20
<u>SCHEDULE 10 - INVESTMENTS - OTHERS :</u>		
1 In Government Securities	0.00	0.00
2 Other approved Securities	0.00	0.00
3 Shares	0.00	0.00
4 Debentures and Bonds	0.00	0.00
5 Subsidiaries and Joint Ventures	0.00	0.00
6 Others (Long term Investment in FDRs)	19,56,13,514.00	16,83,21,720.00
<u>TOTAL</u>	19,56,13,514.00	16,83,21,720.00


(Vice Chancellor)

Date:
Place: GWALIOR


(Registrar)


(Finance Officer)

Lakshmi Bai National Institute of Physical Education

Shakti Nagar, Mela Road, Gwalior - 474002

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/03/2021

	(Amount - Rs.)	Current Year 2020-21	Previous Year 2019-20
SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES ETC :			
A. CURRENT ASSETS :			
1 <u>Inventories</u>			
a) Stores and Spares	0.00	0.00	0.00
b) Loose Tools	0.00	0.00	0.00
c) Stock-in-Trade			
- Finished Goods	0.00	0.00	0.00
- Work-in-progress	0.00	0.00	0.00
- Raw Materials	0.00	0.00	0.00
2 <u>Sundry Debtors :</u>			
a) Debts Outstanding for a period exceeding six months	0.00	0.00	0.00
b) Others	3,72,682.68	3,72,682.68	0.00
3 <u>Cash Mis-appropriated</u>		6,746.00	6,746.00
4 <u>Cash in Hand</u>		0.00	0.00
5 <u>Bank Balances :</u>			
a) <u>With Scheduled Banks:</u>			
- On Current Accounts	0.00	0.00	0.00
- On Deposit Accounts (includes margin money)	0.00	0.00	0.00
- On Savings Accounts	8,47,66,298.98	8,47,66,298.98	5,38,16,950.60
b) <u>With Non-Scheduled Banks:</u>			
- On Current Accounts	0.00	0.00	0.00
- On Deposit Accounts	0.00	0.00	0.00
- On Savings Accounts	0.00	0.00	0.00
6 <u>Post Office-Savings Accounts</u>		0.00	0.00
TOTAL (A)		8,51,45,727.66	5,38,23,696.60

(Vice Chancellor)
Date:
Place: GWALIOR

(Registrar)

(Finance Officer)

Lakshmi Bai National Institute of Physical Education

Shakti Nagar, Mela Road, Gwalior - 474002

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/03/2021

	(Amount - Rs.)	
B. LOANS, ADVANCES AND OTHER ASSETS :		
1 <u>Loans</u>		
a) Staff (130/131/415)	1,68,433.00	15,08,045.00
b) Other Entities engaged in activities / objectives similar to that of the entity	0.00	0.00
c) Other	77,93,173.00	0.00
2 <u>Advances and other amounts recoverable in cash or in kind or for value to be received :</u>		
a) On Capital Account	28,68,43,630.00	28,58,37,044.00
b) Prepayments	36,10,017.00	1,00,49,845.00
c) Others	0.00	18,09,923.00
d) Grants Receivable	10,01,48,688.00	4,44,74,688.00
3 <u>Income Accrued :</u>		
a) on Investments from Earmarked / Endowment Funds	0.00	0.00
b) On Investments - Others	1,19,46,399.90	1,12,93,250.90
c) On Loans and Advances	0.00	0.00
d) Others	0.00	0.00
(includes income due unrealised - Rs.....)		
4 <u>Claims Receivable</u>	0.00	
5 <u>Inter Branch</u>	3,91,25,816.00	1,91,25,816.00
TOTAL (B)	44,96,36,156.90	37,40,98,611.90
TOTAL (A + B)	53,47,81,884.56	42,79,22,308.50

(Signature)
(Vice Chancellor)

(Signature)
(Registrar)

(Signature)
(Finance Officer)

Date:
Place: GWALIOR

Lakshmibai National Institute of Physical Education

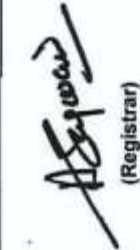
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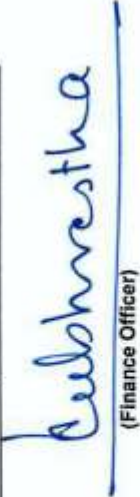
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31/03/2021

(Amount - Rs.)

	Current Year 2020-21	Previous Year 2019-20
SCHEDULE 12 - INCOME FROM SALES / SERVICES :		
1 Income from Sales		
a) Sale of Finished Goods	0.00	0.00
b) Sale of Raw Materials	0.00	0.00
c) Sale of Scraps	0.00	0.00
2 Income from Services		
a) Labour and Processing Charges	0.00	0.00
b) Professional / Consultancy Services	0.00	0.00
c) Agency Commission and Brokerage	0.00	0.00
d) Maintenance Services (Equipment / Property)	0.00	0.00
e) Facilities	1,41,626.00	1,20,85,291.00
f) Boarding Charges	0.00	0.00
TOTAL	1,41,626.00	1,20,85,291.00


(Vice Chancellor)


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(Finance Officer)

Date:
Place: GWALIOR

Lakshmibai National Institute of Physical Education

Shakti Nagar, Mela Road, Gwalior - 474002

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31/03/2021

(Amount - Rs.)

	Current Year 2020-21	Previous Year 2019-20
SCHEDULE 13 - GRANTS / SUBSIDIES :		
(Irrevocable Grants & Subsidies Received)		
1 Central Government (MYAS)	34,50,00,000.00	38,46,00,000.00
2 Central Government (MYAS)(for Projects and National Workshops)	0.00	0.00
3 State Government(s)	0.00	0.00
4 Government Agencies	0.00	0.00
5 Institutions / Welfare Bodies	0.00	0.00
6 International Organisations	0.00	0.00
7 Others	0.00	0.00
TOTAL	34,50,00,000.00	38,46,00,000.00


(Vice Chancellor)


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(Finance Officer)

Date:

Place: GWALIOR

Lakshmibai National Institute of Physical Education

Shakti Nagar, Mela Road, Gwalior - 474002

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31/03/2021

(Amount - Rs.)

SCHEDULE 14 - FEES / SUBSCRIPTIONS :		Current Year 2020-21	Previous Year 2019-20
1	Entrance Fees	0.00	0.00
2	Annual Fees/ Subscriptions	1,10,58,394.62	1,86,27,263.02
3	KVS In-service Program Fees	0.00	0.00
4	Consultancy Fees	0.00	0.00
5	Other Income		
	(i) Prior Period adjustment	0.00	2,15,31,423.74
	(ii) Funds transfer from LNIPE to mess	77,09,810.00	3,87,61,573.00
TOTAL		1,87,68,204.62	7,89,20,259.76

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(Vice Chancellor)

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(Registrar)

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(Finance Officer)

Date:
Place: GWALIOR

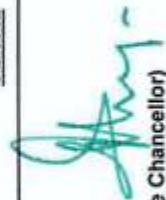
Lakshmibai National Institute of Physical Education

Shakti Nagar, Mela Road, Gwalior - 474002

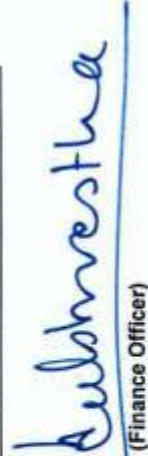
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31/03/2021

(Amount - Rs.)

	Current Year 2020-21	Previous Year 2019-20
SCHEDULE 15 - INCOME FROM INVESTMENTS :		
1 Interest:		
a) On Government Securities	0.00	0.00
b) Other Bonds / Debentures	0.00	0.00
2 Dividends:		
a) On Shares	0.00	0.00
b) On Mutual Fund Securities	0.00	0.00
3 Rents	12,29,618.00	62,23,526.59
4 Others	0.00	0.00
TOTAL	12,29,618.00	62,23,526.59


(Vice Chancellor)


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(Finance Officer)

Date:
Place: GWALIOR

Lakshmibai National Institute of Physical Education

Shakti Nagar, Mela Road, Gwalior - 474002

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31/03/2021

(Amount - Rs.)

	Current Year 2020-21	Previous Year 2019-20
SCHEDULE 16 - INCOME FROM ROYALTY, PUBLICATION ETC :		
1 Income from Royalty	0.00	0.00
2 Income from Publications	0.00	0.00
3 Others	0.00	0.00
TOTAL	0.00	0.00


(Vice Chancellor)


(Registrar)


(Finance Officer)

Date:
Place: GWALIOR

Lakshmibai National Institute of Physical Education

Shakti Nagar, Mela Road, Gwalior - 474002

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31/03/2021

(Amount - Rs.)

	Current Year 2020-21	Previous Year 2019-20
SCHEDULE 17 - INTEREST EARNED :		
1 On Term Deposits:		
a) With Scheduled Banks	1,08,45,659.00	1,69,76,453.30
b) With Non-Scheduled Banks	0.00	0.00
c) With Institutions	0.00	0.00
d) Others	0.00	0.00
2 On Savings Accounts:		
a) With Scheduled Banks	12,18,725.00	14,01,983.00
b) With Non-Scheduled Banks	0.00	0.00
c) Post Office Savings Accounts	0.00	0.00
d) Others	1,29,903.00	3,05,590.00
3 On Loans:		
a) Employees / Staff	0.00	0.00
b) Others	0.00	0.00
4 Interest on Debtors and Other Receivables	0.00	0.00
TOTAL	1,21,94,287.00	1,86,84,026.30


(Vice Chancellor)


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(Finance Officer)

Date:
Place: GWALIOR

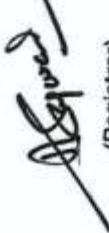
Lakshmibai National Institute of Physical Education

Shakti Nagar, Mela Road, Gwalior - 474002

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31/03/2021

	(Amount - Rs.)	
	Current Year 2020-21	Previous Year 2019-20
SCHEDULE 18 - OTHER INCOME :		
1 Profit on Sale / Disposal of Assets:		
a) Owned Assets	0.00	0.00
b) Assets acquired out of grants, or received free of cost	0.00	0.00
2 Export Incentives realised	0.00	0.00
3 Fees for Miscellaneous Services	0.00	10,32,850.99
4 Miscellaneous Income	29,27,991.16	1,83,34,266.36
5 Profit & Loss Appropriation (Prior Period Adjustment)	0.00	0.00
TOTAL	29,27,991.16	1,93,67,117.35


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(Finance Officer)

Date:
Place: GWALIOR

Lakshmibai National Institute of Physical Education

Shakti Nagar, Mela Road, Gwalior - 474002

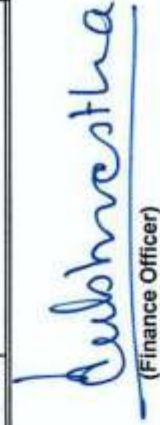
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31/03/2021

(Amount - Rs.)

	Current Year 2020-21	Previous Year 2019-20
SCHEDULE 19 - INCREASE / (DECREASE) IN STOCK OF FINISHED GOODS & WORK IN PROGRESS :		
1 Closing Stock		
- Finished Goods	0.00	0.00
- Work-in-progress	0.00	0.00
2 Less: Opening Stock		
- Finished Goods	0.00	0.00
- Work-in-progress	0.00	0.00
NET INCREASE / (DECREASE) [a-b]	0.00	0.00


(Vice Chancellor)


(Registrar)


(Finance Officer)

Date:

Place: GWALIOR

Lakshmibai National Institute of Physical Education

Shakti Nagar, Mela Road, Gwalior - 474002

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31/03/2021

(Amount - Rs.)

	Current Year 2020-21	Previous Year 2019-20
SCHEDULE 20 - ESTABLISHMENT EXPENSES :		
1 Salaries and Wages	17,96,75,352.00	22,07,73,733.00
2 Allowances and Bonus	1,00,03,917.00	1,80,13,105.00
3 Contribution to Provident Fund (GPF)	0.00	0.00
4 Contribution to Other Fund (New Pension Scheme)	56,62,900.00	50,82,231.00
5 Staff Welfare Expenses	0.00	0.00
6 Expenses on Employees Retirement and Terminal Benefits	5,49,70,794.00	7,55,99,877.00
7 Others	0.00	0.00
TOTAL	25,03,12,963.00	31,94,68,946.00


(Vice Chancellor)


(Registrar)


(Finance Officer)

Date:
Place: GWALIOR

Lakshmi Bai National Institute of Physical Education

Shakti Nagar, Mela Road, Gwalior - 474002

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31/03/2021

SCHEDULE 21 - OTHER ADMINISTRATIVE EXPENSES ETC.:			(Amount - Rs.)
	Current Year 2020-21	Previous Year 2019-20	
1 Purchases	1,05,816.00	62,09,111.00	
2 Labour and processing Expenses	0.00	0.00	
3 Cartage and Carriage Inwards	0.00	0.00	
4 Electricity and Power	1,35,10,800.40	1,55,52,618.80	
5 Water Charges	0.00	0.00	
6 Insurance	91,438.00	68,500.00	
7 Repairs and Maintenance	2,15,98,722.00	2,91,91,472.00	
8 Service Tax	0.00	37,08,996.00	
9 Rent, Rates and Taxes	0.00	35,49,489.00	
10 Vehicles Running and Maintenance	3,50,623.00	4,78,991.00	
11 Postage, Telephone and Communication Charges	3,39,771.00	2,57,943.00	
12 Printing and Stationery	13,15,325.00	35,76,412.00	
13 Travelling and Conveyance Expenses	10,41,228.00	38,10,328.00	
14 Expenses on Seminar / Workshops	0.00	0.00	
15 Subscription Expenses	0.00	0.00	
16 Expenses on Fees	0.00	0.00	
17 Auditors Remuneration	4,39,190.00	0.00	
18 Hospitality Expenses	1,88,710.00	5,98,469.00	
19 Professional Charges	53,76,669.00	30,81,520.00	
20 Provision for Bad and Doubtful Debts / Advances	0.00	0.00	
21 Irrevocable Balances Written-off	1,48,735.75	10,180.38	
22 Packing Charges	0.00	0.00	
23 Freight and Forwarding Expenses	0.00	0.00	
24 Distribution Expenses	0.00	0.00	
25 Advertisement and Publicity	14,17,961.00	16,27,444.00	
26 Others Expenses	61,06,157.12	36,89,866.76	
27 Others (Working Expenses)	0.00	0.00	
28 Others Academic Expenses	34,69,338.00	78,01,915.00	
29 Office & Miscellaneous Expenses	9,58,427.00	17,64,421.00	
30 Refund of Grant to MANS (ISSR)	34,00,000.00	0.00	
31 Security Expenses	1,39,96,853.00	1,56,87,114.00	
32 Other Expenses-			
(i) Swachhita Action Plan	95,41,510.00	1,31,55,042.00	
(ii) Issr	0.00	0.00	
(iii) Khelo India	0.00	0.00	
(iv) Mass Expenditure	64,80,971.00	3,62,09,688.00	
(v) National Cycling Academy	0.00	0.00	
32 Profit & Loss Appropriation (Prior Period Adjustment)	12,45,327.00	0.00	
TOTAL	9,10,74,572.27	15,00,29,520.94	

(Vice Chancellor)

(Registrar)

(Finance Officer)

Date:
Place: GWALIOR

Lakshmi Bai National Institute of Physical Education

Shakti Nagar, Mela Road, Gwalior - 474002

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31/03/2021

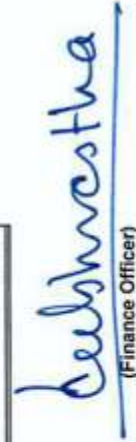
(Amount - Rs.)		
SCHEDULE 22 - EXPENDITURE ON GRANTS, SUBSIDIES ETC.:	Current Year 2020-21	Previous Year 2019-20
1 Grants given to Institutions / Organisations	0.00	0.00
2 Subsidies given to Institutions / Organisations	0.00	0.00
TOTAL	0.00	0.00

(Amount - Rs.)		
SCHEDULE 23 - INTEREST :	Current Year 2020-21	Previous Year 2019-20
1 On Fixed Loans	0.00	0.00
2 On Other Loans (including Bank Charges)	0.00	0.00
3 Others	0.00	0.00
TOTAL	0.00	0.00


(Vice Chancellor)

Date:
Place: GWALIOR


(Registrar)


(Finance Officer)

ANNEXURE - D

SIGNIFICANT ACCOUNTING POLICIES

SCHEDULE 24 - SIGNIFICANT ACCOUNTING POLICIES :

1 ACCOUNTING CONVENTION

1.1 The Financial Statements are prepared on the basis of historical cost convention, unless otherwise stated and on the accrual method of accounting.

2 INVESTMENT

2.1 Investments classified as "long term investments" are carried at cost.

2.2 Interest income on said investment & TDS thereon have been given the appropriate treatment in Financial Statements

3 REVENUE RECOGNITION

3.1 Revenue from service transactions is usually recognised as the service is performed with no uncertainty on ultimate collection. Revenue comprises as revenue arising from government grants and fees from students along with receipts from various facilities owned & managed by the institution and interest on various investment held during the year. Government grants & interest on Investment in Bank FDRs have been accounted on accrual basis of accounting. Interest have been recorded on the basis of Bank statements certificates .

4 GOVERNMENT GRANTS / SUBSIDIES

4.1 Government grants/subsidy are accounted on the basis of AS-12 "Accounting for Government Grants" issued by ICAI.

SCHEDULE 24 - SIGNIFICANT ACCOUNTING POLICIES :

5 FIXED ASSETS

5.1 Fixed assets are stated at cost of acquisition inclusive of inward freight, duties and taxes and direct expenses related to acquisition less: depreciation. In respect of projects involving Construction, related pre-operational expenses (including expenses attributable & incidental to construction for specific project prior to its completion), form part of the value of the assets capitalised / Capital work in progress.

6 DEPRECIATION

6.1 Depreciation is provided on written down value methods as per WDV rates specified in the Companies Act, 2013 with the current year depreciation allowance being Rs.5,31,94,921/- and 3,01,17,544/- for LNIPE & NERC respectively.

6.2 Assets costing Rs. 5,000 or less each are fully provided.

7 Retirement Benefits

7.1 Liability towards Gratuity payable on death/Retirement of employee is accounted on payment basis.

7.2 Accumulated leave encashment benefit to the employee is accounted for on payment basis.

ANNEXURE -E

CONTINGENT LIABILITES & NOTES ON ACCOUNTS

SCHEDULE 25 - CONTINGENT LIABILITIES & NOTES ON ACCOUNTS:

1 CONTINGENT LIABILITIES

1.1 There is a dispute of payment of Rs. 18,86,375/- (Construction of 200 Capacity of Deen Dayal Hostel)demanded by NBCC which is not acknowledged as debt by LNIPE.

2 PRIOR PERIOD ITEMS

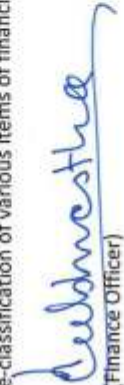
Prior period items have been accounted in Profit & Loss account under head P & L Appropriation account as exhibited in Schedule - 21 - "Other Administrative Expenses" of Financial statements.

3 RE-GROUPING & RE-CLASSIFICATION

On account of change in disclosure requirements, there has been re-grouping & re-classification of various items of financial statements subject to preserving their very nature of accounting treatment.


(Vice Chancellor)


(Registrar)


(Finance Officer)

Date:
Place: GWALIOR

ANNEXURE - F

STATEMENT OF
RECEIPTS & PAYMENTS

Lakshmi Bai National Institute of Physical Education, Gwalior

शक्ति नगर, मेली रोड, ग्वालियर - 474002

Receipts & Payments Account for the Financial Year ended 2020-21

RECEIPTS	Current Year 2020-21	Previous Year 2019-20	PAYMENTS	Current Year 2020-21	Previous Year 2019-20
I. Opening Balance:					
a) Cash in Hand	0.00	0.00	I. Expenses:	23,46,10,505.00	31,11,53,666.00
b) Bank Balances	0.00	0.00	a) Establishment Expenses	8,28,08,744.62	9,53,15,794.82
c) In Current Accounts	0.00	0.00	b) Administrative Expenses		
d) In Deposit Accounts	0.00	0.00			
e) Saving Accounts	4,80,49,317.58	4,69,49,289.79	II. Payments made against funds for various projects:	0.00	0.00
f) Miscellaneous (SB)	57,67,633.02	66,81,608.27	(Name of the fund project should be shown along with the		
g) Cash Misappropriation Balance	6,476.00	6,746.00	particulars of payments made for each project)		
II. Grant Received:					
a) From Government of India	49,43,26,000.00	49,02,87,698.00	III. Investments & deposits made:		
b) From Government of India (Grant for Projects and			a) Out of Earned/Endowment Funds	0.00	0.00
National Workshop)			b) Out of Own Funds (Investment Others)	0.00	0.00
c) From State Government	0.00	0.00			
d) From Other Sources	0.00	0.00	IV. Expenditure on Fixed Assets		
III. Income on Investments from:			a) Purchase of Fixed Assets	59,26,360.00	1,49,66,864.00
a) Earned/Endowment Funds	0.00	0.00	b) Expenditure on Capital Work-in-progress	96,49,085.00	9,27,415.00
b) Own Funds (Other Investment)	1,05,30,902.00	94,35,826.40			
IV. Interest Received:			V. Refund of Surplus monies/Loans:		
a) On Bank Deposits	12,18,725.00	17,07,573.00	a) To MPF & Khelo India	0.00	0.00
b) On Electricity Deposit	1,29,903.00	0.00	b) To the State Government	0.00	0.00
V. Other Income			c) To Other Providers of Fund	0.00	0.00
a) Income from Sales / Services	1,41,626.00	1,04,52,817.00	d) To NERC	9,70,07,929.00	12,00,00,000.00
b) Fees / Subsidies	1,53,51,005.62	1,96,57,548.02	e) To release of Security Deposits	66,31,553.00	1,21,16,745.00
c) Other Sources	32,97,928.16	3,60,04,961.36	f) To Refund of Fees & Other receipts	0.00	0.00
d) Miscellaneous	75,35,810.00	3,63,98,915.60			
VI. Amount Borrowed / Loans & Advances / Deposits			VI. Finance Charges (Interest):		
a) Loans & Advances	26,43,964.24	30,27,252.00			
b) Security Deposits	40,41,850.00	1,18,77,351.00	VII. Other Payments (Specifi):		
c) Amount Borrowed	0.00	0.00	a) Increase in Advance to Staff	5,71,900.00	1,29,66,978.00
d) Other receipt (Refund of Staff Advance)	13,91,498.00	0.00	b) Increase in Advance for Capital	23,37,718.00	2,50,00,000.00
VII. Amt. Other Receipts			c) Decrease in Current Liabilities	7,05,51,109.00	5,27,87,932.42
a) Increase in Current Liabilities	2,74,16,855.00	0.00	VIII. Closing Balances:		
b) Refund of Advance	0.00	0.00	a) Cash in Hand	0.00	0.00
c) Fund transfer between Plan / Non-Plan	0.00	0.00	b) Bank Balances	0.00	0.00
d) Fund transfer to NERC	3,01,629.00	0.00	i) In Current Accounts	0.00	0.00
e) Investment Mismatch	25,37,20,408.00	21,23,01,006.00	ii) In Deposit Accounts	0.00	0.00
f) Adjustment Entries for Bank Balances	0.00	0.00	iii) Saving Accounts	8,20,21,890.98	5,38,16,950.60
			iv) Misc (SB)	27,44,408.02	0.00
			c) Cash Misappropriated	6,476.00	6,746.00
Total Rs.	87,58,61,530.62	88,48,08,591.84	Total Rs.	87,58,61,530.62	88,48,08,591.84

(Vice Chancellor)

(Registrar)

(Finance Officer)

Date:
Place: GWALIOR

ANNEXURES

**FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR 2020-21
FOR
Lakshmibai National Institute of Physical Education
(NERC, Guwahati)**

LNPIE NERC, TEPEZIA SPORTS COMPLEX, LNPIE NERC GUWAHATI, 37 NATIONAL HIGHWAY, TEPEZIA,
Kamrup Metropolitan, Assam, 782402

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<u>PAGES</u>	
1	BALANCE SHEET
2	INCOME & EXPENDITURE ACCOUNT
3 - 26	SCHEDULES TO THE ABOVE FINANCIAL STATEMENTS
27 - 29	INSTRUCTIONS AND ACCOUNTING PRINCIPLES
30	STATEMENT OF RECEIPTS AND PAYMENTS

ANNEXURE - A

BALANCE SHEET

Lakshmi Bai National Institute of Physical Education (NERC, Guwahati)

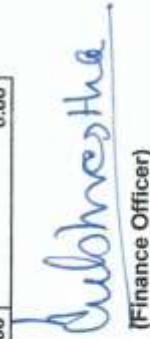
LNPIE NERC, Tepesia Sports Complex, LNPIE NERC Guwahati, 37 National Highway, Tepesia, Kamrup Metropolitan, Assam, 782402

BALANCE SHEET AS AT 31/03/2021

	Schedule	Current Year 2020-21	Previous Year 2019-20
CORPUS/CAPITAL FUND AND LIABILITIES			
a. CORPUS / CAPITAL FUND	1	736,275,930.00	758,373,935.00
b. RESERVES AND SURPLUS	2	0.00	0.00
c. EARMARKED / ENDOWMENT FUNDS	3	0.00	0.00
d. SECURED LOANS AND BORROWINGS	4	0.00	0.00
e. UNSECURED LOANS AND BORROWINGS	5	0.00	0.00
f. DEFERRED CREDIT LIABILITIES	6	0.00	0.00
g. CURRENT LIABILITIES AND PROVISIONS	7	18,899,690.00	18,199,784.00
TOTAL		755,175,620.00	776,573,719.00
ASSETS			
a. FIXED ASSETS	8	653,421,561.00	622,232,824.00
b. INVESTMENTS - FROM EARMARKED / ENDOWMENT FUNDS	9	0.00	0.00
c. INVESTMENTS - OTHERS	10	0.00	0.00
d. CURRENT ASSETS, LOANS, ADVANCES ETC	11	101,754,059.00	154,340,895.00
e. MISCELLANEOUS EXPENDITURE (to the extent not written off or adjusted)	-	0.00	0.00
TOTAL		755,175,620.00	776,573,719.00
a. SIGNIFICANT ACCOUNTING POLICIES	24	0.00	0.00
b. CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25	0.00	0.00


(Vice Chancellor)


(Registrar)


(Finance Officer)

Date:
Place: Guwahati

ANNEXURE - B

INCOME & EXPENDITURE ACCOUNT

Lakshmi Bai National Institute of Physical Education (NERC, Guwahati)
 LNIPE NERC, Tepesia Sports Complex, LNIPE NERC Guwahati, 37 National Highway, Tepesia, Kamrup Metropolitan, Assam, 782402

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2021

	Schedule	Current Year 2020-21	Previous Year 2019-20
INCOME			
a. Income from Sales / Services	12	0.00	89,500.00
b. Grants / Subsidies	13	75,301,629.00	140,400,002.00
c. Fees / Subscriptions	14	4,997,395.00	33,408,175.00
d. Income from Investment	15	895,956.00	1,180,793.00
e. Income from Royalty, Publications etc.	16	0.00	0.00
f. Interest Earned	17	1,719,915.00	602,424.00
g. Other Income	18	4,276,628.00	12,554,837.00
h. Increase/(decrease) in stock of finished goods & work-in-progress	19	0.00	0.00
TOTAL (A)		87,191,523.00	188,235,731.00
EXPENDITURE			
a. Establishment Expenses	20	32,064,813.00	27,373,660.00
b. Other Administrative Expenses etc.	21	47,107,171.00	75,512,537.00
c. Expenditure on Grants, Subsidies etc.	22	0.00	0.00
d. Interest	23	0.00	0.00
e. Depreciation (Net Total at the year-end - corresponding to Schedule 8)	8	30,117,544.00	33,169,597.00
TOTAL (B)		109,289,528.00	136,055,794.00
Balance being excess of Income over Expenditure (A-B)			
Transfer to Special Reserve (Capital Work-in-Progress)	-	0.00	0.00
Transfer to Special Reserve (Capital Advances)	-	0.00	0.00
Transfer to Special Reserve (Depreciation)	-	0.00	0.00
Transfer to / from General Reserve	-	0.00	0.00
BALANCE BEING SURPLUS / (DEFICIT) CARRIED TO CORPUS / CAPITAL FUND		-22,098,005.00	52,179,937.00
a. SIGNIFICANT ACCOUNTING POLICIES	24	0.00	0.00
b. CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25	0.00	0.00

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(Finance Officer)

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(Registrar)

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(Vice Chancellor)

Date:
Place: Guwahati

ANNEXURE - C

SCHEDULES

Lakshmibai National Institute of Physical Education (NERC, Guwahati)

LNPIE NERC, Tepesia Sports Complex, LNPIE NERC Guwahati, 37 National Highway, Tepesia, Kamrup Metropolitan, Assam, 782402

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/03/2021

	Current Year 2020-21	Previous Year 2019-20
SCHEDULE 1 - CORPUS / CAPITAL FUND :		
Balance as at the beginning of the year		698,338,079.00
Add: Contributions towards Corpus / Capital Fund	758,373,935.00	7,855,919.00
Add / (Deduct): Balance of net income / (expenditure) transferred from the Income & Expenditure Account	0.00	52,179,937.00
	-22,098,005.00	
BALANCE AS AT THE YEAR - END	736,275,930.00	758,373,935.00

(Signature)
(Registrar)

(Signature)
(Finance Officer)

Date:

Place: GUWAHATI

Lakshmi Bai National Institute of Physical Education (NERC, Guwahati)

LNIPE NERC, Tepesia Sports Complex, LNIPE NERC Guwahati, 37 National Highway, Tepesia, Kamrup Metropolitan, Assam, 782402

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/03/2021

	Current Year 2020-21	Previous Year 2019-20
SCHEDULE 2 - RESERVES & SURPLUS :		
1 Capital Reserve:		
As per last Account	0.00	0.00
Addition during the year	0.00	0.00
Less: Deductions during the year	0.00	0.00
2 Revaluation Reserves:		
As per last Account	0.00	0.00
Addition during the year	0.00	0.00
Less: Deductions during the year	0.00	0.00
3 Special Reserves (For Capital Advances):		
As per last Account	0.00	0.00
Addition during the year	0.00	0.00
Less: Deductions during the year	0.00	0.00
4 Special Reserves(For Expenses):		
As per last Account	0.00	0.00
Addition during the year	0.00	0.00
Less: Deductions during the year	0.00	0.00
TOTAL	0.00	0.00

(Signature)
(Registrar)

(Signature)
(Finance Officer)

(Signature)
(Vice Chancellor)

Date:
Place: GUWAHATI

Lakshmibai National Institute of Physical Education (NERC, Guwahati)

LNPIE NERC, Tepesia Sports Complex, LNPIE NERC Guwahati, 37 National Highway, Tepesia, Kamrup Metropolitan, Assam, 782402

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/03/2021

	Current Year 2020-21	Previous Year 2019-20
SCHEDULE 3 - EARMARKED / ENDOWMENT FUNDS :		
a) Opening Balances of Funds	0.00	0.00
b) Additions to the Funds:		
(i) Donations / Grants	0.00	0.00
(ii) Income from Investments made on account of funds	0.00	0.00
(iii) Other additions	0.00	0.00
TOTAL (a+b)	0.00	0.00
c) <u>Utilisation / Expenditure towards objectives of funds</u>		
(i) <u>Capital Expenditure</u>		
- Fixed Assets	0.00	0.00
- Others	0.00	0.00
Total		
(ii) <u>Revenue Expenditure</u>		
- Salaries, Wages and allowances etc.	0.00	0.00
- Rent	0.00	0.00
- Other Administrative Expenses	0.00	0.00
Total		
TOTAL (c)	0.00	0.00
NET BALANCE AS AT THE YEAR-END (a + b - c)	0.00	0.00

(Vice Chancellor)

(Registrar)

(Finance Officer)

Date:

Place: GUWAHATI

Lakshmibai National Institute of Physical Education (NERC, Guwahati)

LNPIE NERC, Tepesia Sports Complex, LNPIE NERC Guwahati, 37 National Highway, Tepesia, Kamrup Metropolitan, Assam, 782402

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/03/2021

	Current Year 2020-21	Previous Year 2019-20
SCHEDULE 4 - SECURED LOANS AND BORROWINGS :		
1 Central Government	0.00	0.00
2 State Government	0.00	0.00
3 Financial Institutions		
a) Term loans	0.00	0.00
b) Other Loans (Specify)	0.00	0.00
4 Banks		
a) Term loans		
- Interest accrued and due	0.00	0.00
b) Other Loans (Specify)		
- Interest accrued and due	0.00	0.00
5 Other Institutions and Agencies	0.00	0.00
6 Debentures and Bonds	0.00	0.00
7 Others (Specify)	0.00	0.00
TOTAL	0.00	0.00

(Signature)
(Vice Chancellor)

(Signature)
(Registrar)

(Signature)
(Finance Officer)

Date:
Place: GUWAHATI

Lakshmibai National Institute of Physical Education (NERC, Guwahati)

LNIPE NERC, Tepesia Sports Complex, LNIPE NERC Guwahati, 37 National Highway, Tepesia, Kamrup Metropolitan, Assam, 782402

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/03/2021

	Current Year 2020-21	Previous Year 2019-20
SCHEDULE 5 - UNSECURED LOANS AND BORROWINGS :		
1 Central Government	0.00	0.00
2 State Government	0.00	0.00
3 Financial Institutions	0.00	0.00
4 Banks		
a) Term loans	0.00	0.00
b) Other Loans	0.00	0.00
5 Other Institutions and Agencies	0.00	0.00
6 Debentures and Bonds	0.00	0.00
7 Fixed Deposits	0.00	0.00
8 Others	0.00	0.00
TOTAL	0.00	0.00

[Signature]
(Vice Chancellor)

[Signature]
(Registrar)

[Signature]
(Finance Officer)

Date:
Place: GUWAHATI

Lakshmi Bai National Institute of Physical Education (NERC, Guwahati)

LNIPE NERC, Tepesia Sports Complex, LNIPE NERC Guwahati, 37 National Highway, Tepesia, Kamrup Metropolitan, Assam, 782402

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/03/2021

	(Amount - Rs.)	
	Current Year 2020-21	Previous Year 2019-20
SCHEDULE 6 - DEFERRED CREDIT LIABILITIES :		
a) Acceptance secured by hypothecation of capital equipment & other assets	0.00	0.00
b) Others	0.00	0.00
TOTAL	0.00	0.00


(Vice Chancellor)


(Registrar)


(Finance Officer)

Date:

Place: GUWAHATI

Lakshmibai National Institute of Physical Education (NERC, Guwahati)

LNPIE NERC, Tepesia Sports Complex, LNPIE NERC Guwahati, 37 National Highway, Tepesia, Kamrup Metropolitan, Assam, 782402

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/03/2021

	Current Year 2020-21	Previous Year 2019-20
SCHEDULE 7 - CURRENT LIABILITIES AND PROVISIONS:		
A. CURRENT LIABILITIES :		
1 Acceptances	0.00	0.00
2 Sundry Creditors		
a) For Goods		
b) Others (Mess Expenses)	1,608,718.00	1,608,718.00
c) Miscellaneous Receipts on behalf of others	496,988.00	734,988.00
3 Advances Received	0.00	0.00
4 Interest accrued but not due on:		
a) Secured Loans / Borrowings	0.00	0.00
b) Unsecured Loans / Borrowings	0.00	0.00
5 Statutory Liabilities		
a) Overdue	0.00	0.00
b) Others	2,313,647.00	2,240,922.00
6 Other Current Liabilities	9,403,656.00	11,000,081.00
7 Inter Branch Account	543,247.00	0.00
TOTAL (A)	14,366,256.00	15,584,709.00

(Signature)
(Registrar)

(Signature)
(Finance Officer)

(Signature)
(Vice Chancellor)

Date:
Place: GUWAHATI

Lakshmibai National Institute of Physical Education (NERC, Guwahati)

LNIFE NERC, Tepesia Sports Complex, LNIFE NERC Guwahati, 37 National Highway, Tepesia, Kamrup Metropolitan, Assam, 782402

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/03/2021

B. PROVISIONS :			
1 For Taxation			0.00
2 Gratuity			0.00
3 Superannuation / Pension			0.00
4 Accumulated Leave Encashment			0.00
5 Trade Warranties / Claims			0.00
6 Others(Provisions for Expenses)			0.00
		4,533,434.00	2,615,075.00
TOTAL (B)		4,533,434.00	2,615,075.00
TOTAL (A + B)		18,899,690.00	18,199,784.00

(Vice Chancellor)

Date:

Place: GUWAHATI

(Registrar)

(Finance Officer)



Lakshmi Bai National Institute of Physical Education (NERC, Guwahati)

Shakti Nagar, Mehta Road, Greater - 474002

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/03/2021

SCHEDULE B - FIXED ASSETS: (NETW, Consolidated)													
DESCRIPTION		WIP DATE	GROSS BLOCK			DEPRECIATION			NET BLOCK				
			COST as at 01/04/2020	ADDITIONS during F.Y. 2020-21	REDUCTIONS during F.Y. 2020-21	COST as at 31/03/2021	As at the 01/04/2020	On Assets (Including Additions) during F.Y. 2020-21	On Depreciations F.Y. 2020-21	Undistributed Depreciation calculated retrospectively from F.Y. 2014-15 to F.Y. 2020-21	Total up to the 31/03/2021	As at the CURRENT YEAR END 31/03/2021	As at the PREVIOUS YEAR END 31/03/2020
FIXED ASSETS:													
1	LAND	0.00% 0.00%	1.00 -	- -	- -	1.00 -	- -	- -	- -	- -	- -	1.00 -	-
2	BUILDINGS	4.87% 6.87% 6.87% 4.87%	590,487,414.00 -	- -	- -	590,487,414.00 -	- -	- -	590,487,414.00 -	542,357,898.00 -	21,795,179.00 -	425,744,343.00 -	641,530,518.00 -
3	PLANT, MACHINERY & EQUIPMENT	38.50%	46,693,351.00	203,077.00	-	46,896,428.00	-	-	2,666,508.00	-	35,921,481.00	12,071,913.00	34,438,370.00
4	VEHICLES	31.23%	2,362,978.00	-	-	2,362,978.00	-	-	77,144.00	-	2,195,076.00	103,902.00	247,059.00
5	FURNITURE, FIXTURES	21.23%	23,350,467.00	177,000.00	-	23,527,467.00	-	-	1,658,070.00	-	20,314,834.00	3,210,533.00	4,491,681.00
6	OFFICE EQUIPMENT	45.07%	42,201,112.00	933,897.00	-	43,135,009.00	-	-	3,249,048.00	-	13,150,464.00	1,596,555.00	2,199,896.00
7	ELECTRICITY METERALS	42.10%	12,499,938.00	287,715.00	-	12,787,653.00	-	-	287,715.00	-	12,524,119.00	167,819.00	455,334.00
8	ELECTRICITY CABLES	42.10%	28,544,264.00	373,033.00	-	28,917,297.00	-	-	3,576,495.00	-	24,416,413.00	4,487,656.00	3,822,318.00
9	LIBRARY BOOKS	14.10%	10,814,538.00	-	-	10,814,538.00	-	-	995,739.00	-	6,308,384.00	4,505,932.00	5,501,321.00
10	TELEPHONES & WAXES SUPPLY	45.07%	-	-	-	-	-	-	-	-	-	-	-
11	OTHER FIXED ASSETS/Laboratory	45.07%	846,911.00	373,378.00	-	1,220,289.00	-	-	61,690.00	-	659,892.00	75,387.00	15,490.00
TOTAL OF Current Year 2020-21			777,809,658.00	1,500,281.00	-	779,315,939.00	287,198,954.00	301,117,544.00	-	-	277,316,198.00	451,990,741.00	480,611,004.00
TOTAL OF Pre-Post Year 2015-20			775,267,742.00	2,517,316.00	-	777,805,658.00	214,203,057.00	33,169,591.00	-	-	247,186,694.00	201,421,826.00	341,621,826.00
CAPITAL WORK-IN-PROGRESS											653,421,561.00	622,232,824.00	
										TOTAL			

Date: _____
Page: 01/01/2010

(Florence Giffney)

Lakshmibai National Institute of Physical Education (NERC, Guwahati)

LNIPE NERC, Tepesia Sports Complex, LNIPE NERC Guwahati, 37 National Highway, Tepesia, Kamrup Metropolitan, Assam, 782402

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/03/2021

	Current Year 2020-21	Previous Year 2019-20
SCHEDULE 9 - INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS :		
1. In Government Securities	0.00	0.00
2. Other approved Securities	0.00	0.00
3. Shares	0.00	0.00
4. Debentures and Bonds	0.00	0.00
5. Subsidiaries and Joint Ventures	0.00	0.00
6. Others	0.00	0.00
TOTAL	0.00	0.00

[Signature]
(Vice Chancellor)

[Signature]
(Registrar)

[Signature]
(Finance Officer)

Date:
Place: GUWAHATI

Lakshmi Bai National Institute of Physical Education (NERC, Guwahati)

LNPIE NERC, Tepesia Sports Complex, LNPIE NERC Guwahati, 37 National Highway, Tepesia, Kamrup Metropolitan, Assam, 782402

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/03/2021

	(Amount - Rs.)	
	Current Year 2020-21	Previous Year 2019-20
SCHEDULE 10 - INVESTMENTS - OTHERS :		
1 In Government Securities	0.00	0.00
2 Other approved Securities	0.00	0.00
3 Shares	0.00	0.00
4 Debentures and Bonds	0.00	0.00
5 Subsidiaries and Joint Ventures	0.00	0.00
6 Others (Long term Investment in FDRs)	0.00	0.00
TOTAL	0.00	0.00

[Signature]
(Vice Chancellor)

[Signature]
(Registrar)

[Signature]
(Finance Officer)

Date:
Place: GUWAHATI

Lakshmibai National Institute of Physical Education (NERC, Guwahati)

LNPIE NERC, Tepesia Sports Complex, LNPIE NERC Guwahati, 37 National Highway, Tepesia, Kamrup Metropolitan, Assam, 782402

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/03/2021

	Current Year 2020-21	Previous Year 2019-20
SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES ETC :		
A. CURRENT ASSETS :		
1. <u>Inventories</u>		
a) Stores and Spares	0.00	0.00
b) Loose Tools	0.00	0.00
c) Stock-in-Trade		
- Finished Goods	0.00	0.00
- Work-in-progress	0.00	0.00
- Raw Materials	0.00	0.00
2. <u>Sundry Debtors :</u>		
a) Debts Outstanding for a period exceeding six months	0.00	0.00
b) Others	0.00	0.00
3. <u>Cash Mis-appropriated</u>	0.00	0.00
4. <u>Cash in Hand</u>	0.00	14,424.00
5. <u>Bank Balances :</u>		
a) <u>With Scheduled Banks:</u>		
- On Current Accounts	0.00	0.00
- On Deposit Accounts (includes margin money)	0.00	0.00
- On Savings Accounts	14,335,135.00	72,143,120.00
b) <u>With Non-Scheduled Banks:</u>		
- On Current Accounts	0.00	0.00
- On Deposit Accounts	0.00	0.00
- On Savings Accounts	0.00	0.00
6. <u>Post Office-Savings Accounts</u>	0.00	0.00
TOTAL (A)	14,335,135.00	72,157,544.00

(Vice Chancellor)

Date:

Place: GUWAHATI

(Registrar)

(Finance Officer)

Lakshmibai National Institute of Physical Education (NERC, Guwahati)

LNIFE NERC, Tepesia Sports Complex, LNIFE NERC Guwahati, 37 National Highway, Tepesia, Kamrup Metropolitan, Assam, 782402

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/03/2021

B. LOANS, ADVANCES AND OTHER ASSETS :		
1 Loans		
a) Staff (130/131/415)	456,033.00	334,364.00
b) Other Entities engaged in activities / objectives similar to that of the entity	0.00	0.00
c) Other	0.00	0.00
2 Advances and other amounts recoverable in cash or in kind or for value to be received :		
a) On Capital Account	33,790,804.00	33,912,473.00
b) Prepayments	0.00	0.00
c) Others	26,970,087.00	28,479,761.00
d) Grants Receivable	26,202,000.00	0.00
3 Income Accrued :		
a) on Investments from Earmarked / Endowment Funds	0.00	0.00
b) On Investments - Others	0.00	0.00
c) On Loans and Advances	0.00	0.00
d) Others	0.00	0.00
(Includes income due unrealised - Rs.....)		
4 Claims Receivable	0.00	0.00
5 Inter Branch	0.00	19,456,753.00
TOTAL (B)	87,418,924.00	82,183,351.00
TOTAL (A + B)	101,754,059.00	154,340,895.00

(Vice Chancellor)

(Registrar)

(Finance Officer)

Date:
Place: GUWAHATI

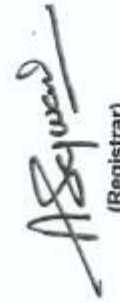
Lakshmibai National Institute of Physical Education (NERC, Guwahati)

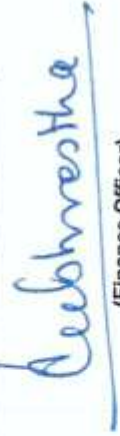
LNIPE NERC, Tepesia Sports Complex, LNIPE NERC Guwahati, 37 National Highway, Tepesia, Kamrup Metropolitan, Assam, 782402

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31/03/2021

	Current Year 2020-21	Previous Year 2019-20
SCHEDULE 12 - INCOME FROM SALES / SERVICES :		
1. <u>Income from Sales</u>		
a) Sale of Finished Goods	0.00	0.00
b) Sale of Raw Materials	0.00	0.00
c) Sale of Scraps	0.00	0.00
2. <u>Income from Services</u>		
a) Labour and Processing Charges	0.00	0.00
b) Professional / Consultancy Services	0.00	0.00
c) Agency Commission and Brokerage	0.00	0.00
d) Maintenance Services (Equipment / Property)	0.00	0.00
e) Facilities	0.00	89,500.00
f) Boarding Charges	0.00	0.00
TOTAL	0.00	89,500.00


(Vice Chancellor)


(Registrar)


(Finance Officer)

Date:
Place: GUWAHATI

Lakshmibai National Institute of Physical Education (NERC, Guwahati)

LNIPE NERC, Tepesia Sports Complex, LNIPE NERC Guwahati, 37 National Highway, Tepesia, Kamrup Metropolitan, Assam, 782402

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31/03/2021

	Current Year 2020-21	Previous Year 2019-20
SCHEDULE 13 - GRANTS / SUBSIDIES :		
(Irrevocable Grants & Subsidies Received)		
1 Central Government (MYAS)		140,400,002.00
2 Central Government (MYAS)(for Projects and National Workshops)	75,301,629.00	0.00
3 State Government(s)	0.00	0.00
4 Government Agencies	0.00	0.00
5 Institutions / Welfare Bodies	0.00	0.00
6 International Organisations	0.00	0.00
7 Others	0.00	0.00
TOTAL	75,301,629.00	140,400,002.00

[Signature]
(Vice Chancellor)

[Signature]
(Registrar)

[Signature]
(Finance Officer)

Date:
Place: GUWAHATI

Lakshmbai National Institute of Physical Education (NERC, Guwahati)

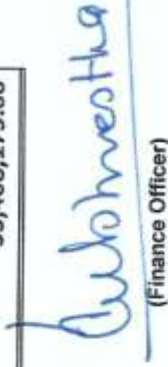
LNIPE NERC, Tepesia Sports Complex, LNIPE NERC Guwahati, 37 National Highway, Tepesia, Kamrup Metropolitan, Assam, 782402

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31/03/2021

	(Amount - Rs.)	
	Current Year 2020-21	Previous Year 2019-20
SCHEDULE 14 - FEES / SUBSCRIPTIONS :		
1 Entrance Fees	0.00	0.00
2 Annual Fees/ Subscriptions	4,997,395.00	33,408,175.00
3 KVS In-service Program Fees	0.00	0.00
4 Consultancy Fees	0.00	0.00
5 Other Income		
(i) Prior Period adjustment	0.00	0.00
(ii) Funds transfer from LNIPE to mess	0.00	0.00
TOTAL	4,997,395.00	33,408,175.00


(Vice Chancellor)


(Registrar)


(Finance Officer)

Date:

Place: GUWAHATI

Lakshmi Bai National Institute of Physical Education (NERC, Guwahati)

LNPIE NERC, Tepesia Sports Complex, LNPIE NERC Guwahati, 37 National Highway, Tepesia, Kamrup Metropolitan, Assam, 782402

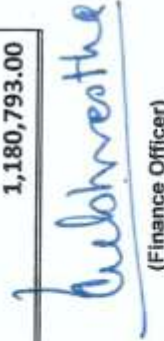
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31/03/2021

	(Amount - Rs.)	
	Current Year 2020-21	Previous Year 2019-20
SCHEDULE 15 - INCOME FROM INVESTMENTS :		
1 Interest:		
a) On Government Securities	0.00	0.00
b) Other Bonds / Debentures	0.00	0.00
2 Dividends:		
a) On Shares	0.00	0.00
b) On Mutual Fund Securities	0.00	0.00
3 Rents	895,956.00	1,180,793.00
4 Others	0.00	0.00
TOTAL	895,956.00	1,180,793.00


(Vice Chancellor)

Date:
Place: GUWAHATI


(Registrar)


(Finance Officer)

Lakshmi Bai National Institute of Physical Education (NERC, Guwahati)

LNIPE NERC, Tepesia Sports Complex, LNIPE NERC Guwahati, 37 National Highway, Tepesia, Kamrup Metropolitan, Assam, 782402

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31/03/2021

	Current Year 2020-21	Previous Year 2019-20
SCHEDULE 16 - INCOME FROM ROYALTY, PUBLICATION ETC :		
1 Income from Royalty	0.00	0.00
2 Income from Publications	0.00	0.00
3 Others	0.00	0.00
TOTAL	0.00	0.00


(Vice Chancellor)

Date:
Place: GUWAHATI


(Registrar)


(Finance Officer)

Lakshmi Bai National Institute of Physical Education (NERC, Guwahati)

LNIPE NERC, Tepesia Sports Complex, LNIPE NERC Guwahati, 37 National Highway, Tepesia, Kamrup Metropolitan, Assam, 782402

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31/03/2021

	Current Year 2020-21	Previous Year 2019-20
SCHEDULE 17 - INTEREST EARNED :		
1 On Term Deposits:		
a) With Scheduled Banks	0.00	0.00
b) With Non-Scheduled Banks	0.00	0.00
c) With Institutions	0.00	0.00
d) Others	0.00	0.00
2 On Savings Accounts:		
a) With Scheduled Banks	1,719,915.00	602,424.00
b) With Non-Scheduled Banks	0.00	0.00
c) Post Office Savings Accounts	0.00	0.00
d) Others	0.00	0.00
3 On Loans:		
a) Employees / Staff	0.00	0.00
b) Others	0.00	0.00
4 Interest on Debtors and Other Receivables	0.00	0.00
TOTAL	1,719,915.00	602,424.00


(Vice Chancellor)


(Registrar)


(Finance Officer)

Date:
Place: GUWAHATI

Lakshmibai National Institute of Physical Education (NERC, Guwahati)

LNPIE NERC, Tepesia Sports Complex, LNPIE NERC Guwahati, 37 National Highway, Tepesia, Kamrup Metropolitan, Assam, 782402

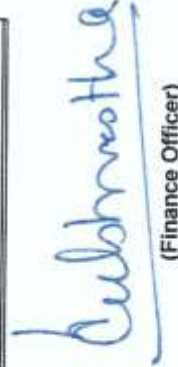
SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31/03/2020

	(Amount - Rs.)	
	Current Year 2020-21	Previous Year 2019-20
<u>SCHEDULE 18 - OTHER INCOME :</u>		
1 Profit on Sale / Disposal of Assets:		
a) Owned Assets	0.00	0.00
b) Assets acquired out of grants, or received free of cost	0.00	0.00
2 Export Incentives realised		
3 Fees for Miscellaneous Services	1,184,762.00	9,872,847.00
4 Miscellaneous Income	3,091,866.00	2,681,990.00
5 Profit & Loss Appropriation (Prior Period Adjustment)	0.00	0.00
<u>TOTAL</u>	4,276,628.00	12,554,837.00


(Vice Chancellor)

Date:
Place: GUWAHATI


(Registrar)


(Finance Officer)

Lakshmibai National Institute of Physical Education (NERC, Guwahati)

LNPIE NERC, Tepesia Sports Complex, LNPIE NERC Guwahati, 37 National Highway, Tepesia, Kamrup Metropolitan, Assam, 782402

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31/03/2020

(Amount - Rs.)

	Current Year 2020-21	Previous Year 2019-20
SCHEDULE 19 - INCREASE / (DECREASE) IN STOCK OF FINISHED GOODS & WORK IN PROGRESS :		
1 Closing Stock		
- Finished Goods	0.00	0.00
- Work-in-progress	0.00	0.00
2 Less: Opening Stock		
- Finished Goods	0.00	0.00
- Work-in-progress	0.00	0.00
NET INCREASE / (DECREASE) [a-b]	0.00	0.00


(Vice Chancellor)

Date:

Place: GUWAHATI


(Registrar)


(Finance Officer)

Lakshmibai National Institute of Physical Education (NERC, Guwahati)

LNIPE NERC, Tepesia Sports Complex, LNIPE NERC Guwahati, 37 National Highway, Tepesia, Kamrup Metropolitan, Assam, 782402

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31/03/2020

	Current Year 2020-21	Previous Year 2019-20
SCHEDULE 20 - ESTABLISHMENT EXPENSES :		
1 Salaries and Wages	27,649,615.00	21,854,320.00
2 Allowances and Bonus	3,290,757.00	4,565,771.00
3 Contribution to Provident Fund (GPF)		
4 Contribution to Other Fund (New Pension Scheme)	1,124,441.00	953,569.00
5 Staff Welfare Expenses	0.00	0.00
6 Expenses on Employees Retirement and Terminal Benefits	0.00	0.00
7 Others	0.00	0.00
TOTAL	32,064,813.00	27,373,660.00


(Vice Chancellor)


(Registrar)


(Finance Officer)

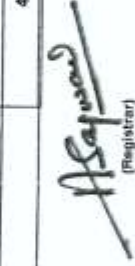
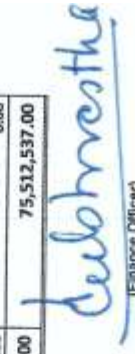
Date:
Place: GUWAHATI

Lakshmi Bai National Institute of Physical Education (NERC, Guwahati)

LNIFE NERC, Tripesla Sports Complex, LNIFE NERC Guwahati, 317 National Highway, Tezpur, Kamrup Metropolitan, Assam, 781402

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31/03/2021

SCHEDULE 21 - OTHER ADMINISTRATIVE EXPENSES ETC :		(Amount - Rs.)
	Current Year 2020-21	Previous Year 2019-20
1 Purchases	2,879,487.00	23,574,145.00
2 Labour and processing Expenses	0.00	0.00
3 Cartage and Carriage Inwards	0.00	0.00
4 Electricity and Power	3,350,709.00	5,712,401.00
5 Water Charges	0.00	0.00
6 Insurance	0.00	0.00
7 Repairs and Maintenance	19,424,181.00	9,710,412.00
8 Service Tax	0.00	0.00
9 Rent, Rates and Taxes	0.00	0.00
10 Vehicles Running and Maintenance	202,571.00	42,628.00
11 Postage, Telephone and Communication Charges	340,331.00	362,368.00
12 Printing and Stationery	360,370.00	1,175,879.00
13 Travelling and Conveyance Expenses	185,460.00	2,050,579.00
14 Expenses on Seminar / Workshops	0.00	0.00
15 Subscription Expenses	0.00	0.00
16 Expenses on Fees	0.00	0.00
17 Auditors Remuneration	0.00	0.00
18 Hospitality Expenses	0.00	0.00
19 Professional Charges	0.00	0.00
20 Provision for Bad and Doubtful Debts / Advances	287,520.00	0.00
21 Irrecoverable Balances Written-off	0.00	0.00
22 Packing Charges	0.00	0.00
23 Freight and Forwarding Expenses	0.00	0.00
24 Distribution Expenses	0.00	0.00
25 Advertisement and Publicity	239,852.00	596,191.00
26 Others Expenses	0.00	0.00
27 Others (Working Expenses)	0.00	0.00
28 Others Academic Expenses	2,004,816.00	2,105,223.00
29 Office & Miscellaneous Expenses	1,193,063.00	4,114,170.00
30 Refund of Grant to MAYS (ISSR)	0.00	0.00
31 Security Expenses	7,363,865.00	17,548,389.00
32 Other Expenses-		
(i) Swachhta Action Plan	0.00	0.00
(ii) Ikar	0.00	0.00
(iii) Khelo India	0.00	0.00
(iv) Mass Expenditure	0.00	0.00
(v) National Cycling Academy	0.00	0.00
(vi) Profit & Loss Appropriation (Prior Period Adjustment)	8,434,500.00	8,520,152.00
33 TOTAL	47,107,171.00	75,512,537.00

 (Registrar)
 (Finance Officer)

Date: _____
 Place: GUWAHATI

Lakshmi Bai National Institute of Physical Education (NERC, Guwahati)

LNIPE NERC, Tepesia Sports Complex, LNIPE NERC Guwahati, 37 National Highway, Tepesia, Kamrup Metropolitan, Assam, 782402

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31/03/2021

	Current Year 2020-21	Previous Year 2019-20
(Amount - Rs.)		
SCHEDULE 22 - EXPENDITURE ON GRANTS, SUBSIDIES ETC :		
1 Grants given to Institutions / Organisations	0.00	0.00
2 Subsidies given to Institutions / Organisations	0.00	0.00
TOTAL	0.00	0.00

	Current Year 2020-21	Previous Year 2019-20
(Amount - Rs.)		
SCHEDULE 23 - INTEREST :		
1 On Fixed Loans	0.00	0.00
2 On Other Loans (including Bank Charges)	0.00	0.00
3 Others	0.00	0.00
TOTAL	0.00	0.00

(Vice Chancellor)

(Registrar)

(Finance Officer)

Date:
Place: GWALIOR

SCHEDULE 24 - SIGNIFICANT ACCOUNTING POLICIES :

1 ACCOUNTING CONVENTION

1.1 The Financial Statements are prepared on the basis of historical cost convention, unless otherwise stated and on the accrual method of accounting.

2 INVESTMENT

2.1 Investments classified as "long term investments" are carried at cost.

2.2 Interest income on said investment & TDS thereon have been given the appropriate treatment in Financial Statements

3 REVENUE RECOGNITION

3.1 Revenue from service transactions is usually recognised as the service is performed with no uncertainty on ultimate collection. Revenue comprises as revenue arising from government grants and fees from students along with receipts from various facilities owned & managed by the institution and interest on various investment held during the year. Government grants & interest on Investment in Bank FDRs have been accounted on accrual basis of accounting. Interest have been recorded on the basis of Bank statements certificates .

4 GOVERNMENT GRANTS / SUBSIDIES

4.1 Government grants/subsidy are accounted on the basis of AS-12 "Accounting for Government Grants" issued by ICAI.

SCHEDULE 24 - SIGNIFICANT ACCOUNTING POLICIES :

5 FIXED ASSETS

5.1 Fixed assets are stated at cost of acquisition inclusive of inward freight, duties and taxes and direct expenses related to acquisition less: depreciation. In respect of projects involving Construction, related pre-operational expenses (including expenses attributable & incidental to construction for specific project prior to its completion), form part of the value of the assets capitalised / Capital work in progress.

6 DEPRECIATION

6.1 Depreciation is provided on written down value methods as per WDV rates specified in the Companies Act, 2013 with the current year depreciation allowance being Rs. 3,01,17,544/- for NERC respectively.

6.2 Assets costing Rs. 5,000 or less each are fully provided.

7 Retirement Benefits

7.1 Liability towards Gratuity payable on death/Retirement of employee is accounted on payment basis.

7.2 Accumulated leave encashment benefit to the employee is accounted for on payment basis.

SCHEDULE 25 - CONTINGENT LIABILITIES & NOTES ON ACCOUNTS:

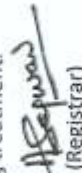
1 PRIOR PERIOD ITEMS

Prior period items have been accounted in Profit & Loss account under head P & L Appropriation account as exhibited in Schedule - 21 - "Other Administrative Expenses" of Financial statements.

2 RE-GROUPING & RE-CLASSIFICATION

On account of change in disclosure requirements, there has been re-grouping & re-classification of various items of financial statements subject to preserving their very nature of accounting treatment.


(Vice Chancellor)


(Registrar)


(Finance Officer)

Date:

Place: GUWAHATI

ANNEXURE - F

STATEMENT OF RECEIPTS & PAYMENTS

Lakshmi Bai National Institute of Physical Education (NERC, Guwahati)
UNPE NERC, Tepesia Sports Complex, UNPE NERC Guwahati, 37 National Highway, Tepesia, Kamrup Metropolitan, Assam, 782402

Receipts & Payments Account for the Financial Year ended 2020-21

RECEIPTS	Current Year 2020-21	Previous Year 2019-20	PAYMENTS	Current Year 2020-21	Previous Year 2019-20
I. Opening Balances:					
a) Cash in Hand	14,424.00	279.00	i. Expenses:	31,419,471.00	31,081,803.00
b) Bank Balances	0.00	0.00	a) Establishment Expenses	63,430,799.00	63,670,833.00
c) In Current Accounts	0.00	0.00	b) Administrative Expenses		
d) In Deposit Accounts	72,143,120.00	3,867,592.00	ii. Payments made against funds for various projects:	0.00	0.00
e) Saving Accounts	0.00	0.00	(Name of the fund project should be shown along with the		
f) M/s (VSB)	0.00	0.00	particular of payments made for each project)		
g) Cash Misappropriation Balance	0.00	0.00			
II. Grant Received:			iii. Investments & deposits made:		
a) From Government of India	70,805,929.00	130,000,000.00	x) Out of Government/Endowment Funds	0.00	0.00
b) From Government of India (Grant for Projects and			y) Out of Own Funds (Investment Others)	0.00	0.00
National Workshop)					
c) From State Government			iv. Expenditure on Fixed Assets		
d) From Other Sources			a) Purchase of Fixed Assets	1,506,281.00	2,517,515.00
III. Income on Investments from:			b) Expenditure on Capital Work in progress	59,800,000.00	0.00
a) Own Funds (Other Investment)					
b) Other Funds (Other Investment)			v. Refund of Surplus money/Loans:		
IV. Interest Received:			a) To NPEP & State Bank	0.00	0.00
a) On Bank Deposits	1,719,115.00	802,424.00	b) To the State Government	0.00	0.00
b) On Electricity Deposit			c) To Other Providers of Fund	0.00	0.00
V. Other Income			d) To NPEP	0.00	0.00
a) Income from Sales / Services	0.00	0.00	e) To Refund of Security Deposits	244,000.00	252,000.00
b) Fees / Subscription	3,291,095.00	30,293,915.00	f) To Refund of Fee & Other receipts	0.00	0.00
c) Other Sources	3,508,382.00	0.00			
d) Misc	3,564,302.00	0.00	vi. Finance Charges (Interest) :-	0.00	0.00
VI. Amount Borrowed / Loans & Advances / Deposits					
a) Loans & Advances	30,708.00	752,242.00	vii. Other Payments (Specify) :-		
b) Security Deposits	5,000.00	230,000.00	a) Increase in Advance to Staff	440,000.00	3,198,200.00
c) Amount Borrowed			b) Increase in Advance for Capital	0.00	0.00
d) Other receipt (Refund of Staff Advance)			c) Decrease in Current Liabilities	9,311,786.00	5,609,182.00
VII. Any Other Receipts:					
a) Increase in Current Liabilities			viii. Closing Balances:		
b) Refund of Advance	7,353,099.00	0.00	a) Cash in Hand	0.00	0.00
c) Fund transfer between NPE / Non-Plan	0.00	0.00	b) Bank Balances	0.00	0.00
d) Fund transfer to NERC	0.00	0.00	c) In Current Accounts	0.00	0.00
e) Investment Received	0.00	0.00	d) In Deposit Accounts	0.00	0.00
f) Adjustment Credit for Bank Balance	0.00	0.00	e) Saving Accounts	14,335,135.00	72,143,120.00
			f) Misc (SB)	0.00	0.00
			g) Cash Misappropriated	0.00	0.00
Total Rs.	160,537,474.00	178,873,354.00	Total Rs.	160,537,474.00	178,873,354.00

(Signature)
(Finance Officer)

(Signature)
(Registrar)

(Signature)
(Vice-Chancellor)

Date: _____
Place: GUWAHATI

ANNEXURES

FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR 2020-21

FOR

**UGC-Human Resource Development Centre
Lakshmibai National Institute of Physical Education**

HRDC Building, LNIPE, Gwalior (M.P.) - 474002

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INSTRUCTIONS AND ACCOUNTING PRINCIPLES	27
STATEMENT OF RECEIPTS AND PAYMENTS	28

ANNEXURE - A

BALANCE SHEET

Lakshmi Bai National Institute of Physical Education
HRDC Building, LNIPE, Gwalior (M.P.) - 474002

BALANCE SHEET AS AT 31/03/2021

	Schedule	Current Year 2020-21	Previous Year 2019-20
CORPUS/CAPITAL FUND AND LIABILITIES			
a. CORPUS / CAPITAL FUND	1	-53,04,494.21	-3,20,115.57
b. RESERVES AND SURPLUS	2	0.00	0.00
c. EARMARKED / ENDOWMENT FUNDS	3	0.00	0.00
d. SECURED LOANS AND BORROWINGS	4	0.00	0.00
e. UNSECURED LOANS AND BORROWINGS	5	0.00	0.00
f. DEFERRED CREDIT LIABILITIES	6	0.00	0.00
g. CURRENT LIABILITIES AND PROVISIONS	7	1,16,87,781.00	75,67,974.00
TOTAL		63,83,286.79	72,47,858.43
ASSETS			
a. FIXED ASSETS	8	56,15,392.00	60,49,458.00
b. INVESTMENTS - FROM EARMARKED / ENDOWMENT FUNDS	9	0.00	0.00
c. INVESTMENTS - OTHERS	10	0.00	0.00
d. CURRENT ASSETS, LOANS, ADVANCES ETC	11	7,67,894.79	11,98,400.43
e. MISCELLANEOUS EXPENDITURE		0.00	0.00
<i>(to the extent not written off or adjusted)</i>			
TOTAL		63,83,286.79	72,47,858.43
a. SIGNIFICANT ACCOUNTING POLICIES	24	0.00	0.00
b. CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25	0.00	0.00

(Signature)
(Registrar)

(Signature)
(Vice Chancellor)

(Signature)
(Finance Officer)

Director
UGC-NIPDC
1 LNIPE, Gwalior (M.P.)

Date:
Place: GWALIOR

ANNEXURE - B

INCOME & EXPENDITURE ACCOUNT

HMDC Building, UNIFE, Gwalior (M.P.) - 473012

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2021

	Schedule	Current Year 2020-21	Previous Year 2019-20
INCOME			
a. Income from Sales / Services	12	0.00	0.00
b. Grants / Subsidies	13	50,41,000.00	79,19,551.00
c. Fees / Subscriptions	14	6,18,064.36	7,53,078.00
d. Income from Investment	15	0.00	0.00
e. Income from Royalty, Publications etc.	16	0.00	0.00
f. Interest Earned	17	18,463.00	35,878.00
g. Other Income	18	0.00	19.00
h. Difference in opening	19	0.00	0.00
i. Increase/(decrease) in stock of finished goods & work-in-progress	20	0.00	0.00
TOTAL (A)		56,76,527.36	87,08,527.00
EXPENDITURE			
a. Establishment Expenses	20	85,75,489.00	76,04,733.00
b. Other Administrative Expenses etc.	21	16,28,101.00	42,29,994.00
c. Expenditure on Grants, Subsidies etc.	22	0.00	0.00
d. Interest	23	0.00	0.00
e. Depreciation (Net Total at the year-end - corresponding to Schedule 8)	8	4,57,318.00	6,07,241.00
TOTAL (B)		1,06,60,906.00	1,24,41,968.00
Balance being excess of Income over Expenditure (A-B)		-49,84,378.64	-37,33,441.00
Transfer to Special Reserve (Capital Work-in-Progress)	-	0.00	0.00
Transfer to Special Reserve (Capital Advances)	-	0.00	0.00
Transfer to Special Reserve (Depreciation)	-	0.00	0.00
Transfer to / from General Reserve	-	0.00	0.00
BALANCE BEING SURPLUS / (DEFICIT) CARRIED TO CORPUS / CAPITAL FUND		-49,84,378.64	-37,33,441.00
a. SIGNIFICANT ACCOUNTING POLICIES	24	0.00	0.00
b. CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25	0.00	0.00

 (Registrar)
 (Director)
Director
UGC-HRDC
2 LNIPE, Gwalior (M.P.)

Date: _____
Place: GWALIOR

<u>ANNEXURE - C</u>	
	<u>SCHEDULES</u>

**UGC-Human Resource Development Centre
Lakshmi Bai National Institute of Physical Education**
HRDC Building, LNPE, Gwalior (M.P.) - 474002

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/03/2021

	(Amount - Rs.)	
	Current Year 2020-21	Previous Year 2019-20
SCHEDULE 1 - CORPUS / CAPITAL FUND :		
Balance as at the beginning of the year	0.00	0.00
Add: Contributions towards Corpus / Capital Fund		
Add / (Deduct): Balance of net income / (expenditure) transferred from the Income & Expenditure Account	-49,84,378.64	-37,33,441.00
	-3,20,115.57	34,13,325.43
BALANCE AS AT THE YEAR - END	-53,04,494.21	-3,20,115.57

(Signature)
(Registrar)

(Signature)
(Director)

(Signature)
(Finance Officer)

Date:
Place: GWALIOR

**Director
UGC-HRDC
LNPE, Gwalior (M.P.)**

**UGC-Human Resource Development Centre
Lakshmibai National Institute of Physical Education**
HRDC Building, LNIPE, Gwalior (M.P.) - 471002.

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/03/2021

	Current Year 2020-21		Previous Year 2019-20	
SCHEDULE 2 - RESERVES & SURPLUS :				
1 Capital Reserve:				
As per last Account				
Addition during the year	0.00		0.00	
Less: Deductions during the year	0.00		0.00	
2 Revaluation Reserve:				
As per last Account				
Addition during the year	0.00		0.00	
Less: Deductions during the year	0.00		0.00	
3 Special Reserve:				
As per last Account				
Addition during the year	0.00		0.00	
Less: Deductions during the year	0.00		0.00	
4 General Reserve:				
As per last Account				
Addition during the year	0.00		0.00	
Less: Deductions during the year	0.00		0.00	
TOTAL	0.00		0.00	

(Signature)
(Registrar)

(Signature)
(Director)

(Signature)
(Finance Officer)

(Vice-Chancellor)

Date:
Place: GWALIOR

**Director
UGC-HRDC
LNIPE, Gwalior (M.P.)**

Lakshmi National Institute of Physical Education
HRDC Building, LNIPE, Gwalior (M.P.) - 474002

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/03/2021

	Current Year 2020-21	Previous Year 2019-20	(Amount - Rs.)
SCHEDULE 3 - EARMARKED / ENDOWMENT FUNDS:			
a) Opening Balances of Funds	0.00		0.00
b) Additions to the Funds:			
(i) Donations / Grants	0.00	0.00	
(ii) Income from Investments made on account of funds	0.00	0.00	
(iii) Other additions	0.00	0.00	0.00
TOTAL (a+b)	0.00		0.00
c) Utilisation / Expenditure towards objectives of funds			
(i) Capital Expenditure			
- Fixed Assets	0.00	0.00	
- Others	0.00	0.00	0.00
Total	0.00		0.00
(ii) Revenue Expenditure			
- Salaries, Wages and allowances etc.	0.00	0.00	
- Rent	0.00	0.00	
- Other Administrative Expenses	0.00	0.00	
Total	0.00		0.00
TOTAL (c)	0.00		0.00
NET BALANCE AS AT THE YEAR-END (a + b - c)	0.00		0.00

(Signature)
(Registrar)

(Signature)
(Director)

(Signature)
(Finance Officer)

Date:
Place: GWALIOR

Director
UGC-HRDC
5 LNIPE, Gwalior (M.P.)

UGC-Human Resource Development Centre
Lakshmi Bai National Institute of Physical Education
HRDC Building, LNIPE, Gwalior (M.P.) - 474002

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/03/2021

	(Amount - Rs.)	
	Current Year 2020-21	Previous Year 2019-20
SCHEDULE 4 - SECURED LOANS AND BORROWINGS :		
1. Central Government	0.00	0.00
2. State Government	0.00	0.00
3. Financial Institutions		
a) Term loans	0.00	0.00
b) Other Loans	0.00	0.00
4. Banks		
a) Term loans		
- Interest accrued and due	0.00	0.00
b) Other Loans		
- Interest accrued and due	0.00	0.00
5. Other Institutions and Agencies	0.00	0.00
6. Debentures and Bonds	0.00	0.00
7. Others	0.00	0.00
TOTAL	0.00	0.00

(Signature)
(Registrar)

(Signature)
(Director)

(Signature)
(Finance Officer)

Date:
Place: GWALIOR

Director
UGC-HRDC
LNIPE, Gwalior (M.P.)

UGC-Human Resource Development Centre
Lakshmibai National Institute of Physical Education
HRDC Building, LNIPE, Gwalior (M.P.) - 474002

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/03/2021

		(Amount - Rs.)	
		Current Year 2020-21	Previous Year 2019-20
SCHEDULE 5 - UNSECURED LOANS AND BORROWINGS:			
1	Central Government	0.00	0.00
2	State Government	0.00	0.00
3	Financial Institutions	0.00	0.00
4	Banks		
	a) Term loans	0.00	0.00
	b) Other Loans	0.00	0.00
5	Other Institutions and Agencies - (LNIPE)	0.00	0.00
6	Debentures and Bonds	0.00	0.00
7	Fixed Deposits	0.00	0.00
8	Others	0.00	0.00
TOTAL		0.00	0.00

(Signature)
(Registrar)

(Signature)
(Director)

(Signature)
(Finance Officer)

Date:
Place: GWALIOR

Director
UGC-HRDC
LNIPE, Gwalior (M.P.)

**UGC-Human Resource Development Centre
Lakshmibai National Institute of Physical Education**

HRDC Building, LNPE, Gwalior (M.P.) - 474002

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/03/2021

	(Amount - Rs.)	
	Current Year 2020-21	Previous Year 2019-20
SCHEDULE 6 - DEFERRED CREDIT LIABILITIES :		
a) Acceptance secured by hypothecation of capital equipment & other assets	0.00	0.00
b) Others	0.00	0.00
TOTAL	0.00	0.00

(Signature)
(Vice Chancellor)

Date:
Place: GWALIOR

(Signature)
(Registrar)

(Signature)
(Director)
Director
UGC-HRDC
LNPE, Gwalior (M.P.)

(Signature)
(Finance Officer)

(Signature)

UGC-National Resource Development Centre
Lakshmi Bai National Institute of Physical Education
HRDC Building, UNPE, Gwalior (M.P.) - 474002

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/03/2021

	(Amount - Rs.)	
	Current Year 2020-21	Previous Year 2019-20
SCHEDULE 7 - CURRENT LIABILITIES AND PROVISIONS :-		
A. CURRENT LIABILITIES :-		
1. Acceptances	0.00	0.00
2. Sundry Creditors		
a) For Goods	0.00	0.00
b) Others	0.00	0.00
3. Advances Received		
4. Interest accrued but not due on:		
a) Secured Loans / Borrowings	0.00	0.00
b) Unsecured Loans / Borrowings	0.00	0.00
5. Statutory Liabilities		
a) Overdue	0.00	0.00
b) Others	0.00	0.00
6. Other Current Liabilities	24,93,345.00	35,67,974.00
6. Inter Branch Account - UNPE	47,00,000.00	40,00,000.00
TOTAL (A)	71,93,345.00	75,67,974.00

As per
(Vice Chancellor)

Director
(Director)

Director
(Finance Officer)

Date:
Place: GWALIOR

Director:
UGC-NRDC
9. UNPE, Gwalior (M.P.)

UGC-Human Resource Development Centre
Lakshmi Bai National Institute of Physical Education
HRDC Building, UNPE, Gwalior (M.P.) - 474002

HRDC Building, UNIFE, Gwalior (M.P.) - 474002

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/03/2021

B. PROVISIONS :					
1	For Taxation				0.00
2	Gratuity				0.00
3	Superannuation / Pension				0.00
4	Accumulated Leave Encashment				0.00
5	Trade Warranties / Claims				0.00
6	Others				0.00
				44,94,436.00	
TOTAL (B)				44,94,436.00	0.00
TOTAL (A + B)				1,16,87,781.00	75,67,974.00

(Vice-Chancellor)

H. S. S. S. S.
(Registrar)

(Director)

75,67,974.00

Date: _____
Place: GWALIOR

Director
UGC-HRDC
LNIPE Gwalior (M.P.)

UGC-Human Resource Development Centre
Lakshmbai National Institute of Physical Education
HRDC Building, INPE, Gwalior (M.P.) - 474002

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/03/2021

SCHEDULE 8 - FIXED ASSETS :											
DESCRIPTION		WDV RATE	GROSS BLOCK			DEPRECIATION			NET BLOCK		
			COST as at 01/04/2020	ADDITIONS during F.Y. 2020-21	DEDUCTIONS during F.Y. 2020-21	COST as at 31/03/2021	As at the 01/04/2020	On Assets (including Additions) during F.Y. 2020-21	On Deductions F.Y. 2020-21	Total up to the 31/03/2021	At the CURRENT YEAR END 31/03/2021
FIXED ASSETS:											
1	LAND:										
	a) Freehold	0.00%	-	-	-	-	-	-	-	-	-
	b) Leasehold	0.00%	-	-	-	-	-	-	-	-	-
2	BUILDINGS:										
	a) On Freehold Land	4.07%	-	-	-	-	-	-	-	-	-
	b) On Leasehold Land	4.87%	-	-	-	-	-	-	-	-	-
	c) Ownership Flats / Premises	4.07%	-	-	-	-	-	-	-	-	-
	d) Superstructures on land not belonging to the entity	4.87%	71,79,553.00	-	-	71,79,553.00	2,65,948.00	-	19,84,505.00	51,95,000.00	54,60,948.00
3	PLANT MACHINERY & EQUIPMENT	18.10%	37,671.00	-	-	37,671.00	2,166.00	-	27,872.00	18,796.00	11,965.00
4	VEHICLES	31.33%	4,14,551.00	-	-	4,14,551.00	12,983.00	-	4,03,568.00	50,699.00	71,382.00
5	FURNITURE, FIXTURES	31.33%	7,75,228.00	-	-	7,75,228.00	18,333.00	-	7,56,895.00	92,007.00	76,683.00
6	OFFICE EQUIPMENT	45.07%	24,53,271.00	-	-	24,53,271.00	47,313.00	-	24,05,958.00	42,338.00	96,600.00
7	COMPUTER / PERIPHERALS	63.10%	8,09,486.00	18,246.00	-	8,27,732.00	7,38,988.00	-	7,00,534.00	1,10,472.00	1,81,996.00
8	ELECTRIC INSTALLATIONS	25.20%	6,07,298.00	-	-	6,07,298.00	1,67,590.00	-	7,25,653.00	1,41,789.00	1,71,263.00
9	LIBRARY BOOKS	12.50%	4,53,248.00	-	-	4,53,248.00	8,34,776.00	-	8,45,400.00	12,848.00	21,572.00
10	TURBIDITY & WATER SUPPLY	45.07%	-	-	-	-	-	-	-	-	-
11	OTHER FIXED ASSETS (Laboratory)	-	-	-	-	-	-	-	-	-	-
TOTAL OF Current Year 2020-21			3,35,65,463.00	23,250.00	-	3,35,88,713.00	4,57,315.00	-	79,71,121.00	56,15,392.00	60,49,438.00
TOTAL OF Previous Year 2019-20			3,30,54,993.00	6,470.00	-	3,31,05,463.00	6,07,243.00	-	75,18,095.00	-	-
CAPITAL WORK-IN-PROGRESS											
TOTAL											

(Signature)
Principal Officer

(Signature)
Director

Director
UGC-HRDC
LNPE, Gwalior (M.P.)

(Signature)
Principal

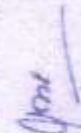
(Signature)
(Vice Chancellor)

Date: _____
Place: GWALIOR

**UGC-Human Resource Development Centre
Lakshmibai National Institute of Physical Education**
HNDC Building, UNPE, Gwalior (M.P.) - 474002

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/03/2021

	(Amount - Rs.)	
	Current Year 2020-21	Previous Year 2019-20
SCHEDULE 9 - INVESTMENTS FROM FARMARKED / ENDOWMENT FUNDS:		
1. In Government Securities	0.00	0.00
2. Other approved Securities	0.00	0.00
3. Shares	0.00	0.00
4. Debentures and Bonds	0.00	0.00
5. Subsidiaries and Joint Ventures	0.00	0.00
6. Others (to be specified)	0.00	0.00
TOTAL	0.00	0.00

 (Vice Chancellor)
 (Registrar)
 (Director)
Director
UGC-HNDC
UNPE, Gwalior (M.P.)


 (Finance Officer)

Date:
Place: GWALIOR

UGC-Human Resource Development Centre
Lakshmi Bai National Institute of Physical Education
HRDC Building, LNIPE, Gwalior (M.P.) - 474002

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/03/2021

		(Amount - Rs.)	
		Current Year 2020-21	Previous Year 2019-20
SCHEDULE 10 - INVESTMENTS - OTHERS :			
1	In Government Securities	0.00	0.00
2	Other approved Securities	0.00	0.00
3	Shares	0.00	0.00
4	Debt securities and Bonds	0.00	0.00
5	Subsidiaries and Joint Ventures	0.00	0.00
6	Others (to be specified)	0.00	0.00
TOTAL		0.00	0.00

H. S. Singh
(Registrar)

M. K.
(Director)

Sushrutha
(Finance Officer)

V. K.
(Vice Chancellor)

Director:
UGC-HRDC
LNIPE, Gwalior (M.P.)

Date:
Place: GWALIOR

Lakshmi Bai National Institute of Physical Education
HRDC Building, LNIPE, Gwalior (M.P.) - 472002

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/03/2021

	Current Year 2020-21		Previous Year 2019-20	
	(Amount - Rs.)		(Amount - Rs.)	
SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES ETC.				
A. CURRENT ASSETS :				
1 Inventories				
a) Stores and Spares	0.00		0.00	
b) Loose Tools	0.00		0.00	
c) Stock-in-Trade	0.00		0.00	
- Finished Goods	0.00		0.00	
- Work-in-progress	0.00		0.00	
- Raw Materials	0.00		0.00	
2 Sundry Debtors :				
a) Debts Outstanding for a period exceeding six months	0.00		0.00	
b) Others	0.00		0.00	
3 Cash balances in hand (including cheques / drafts and imprest)				
4 Bank Balances :				
a) With Scheduled Banks:				
- On Current Accounts	0.00		0.00	
- On Deposit Accounts (includes margin money)	0.00		0.00	
- On Savings Accounts	7,58,460.79		11,88,419.43	
b) With Non-Scheduled Banks:				
- On Current Accounts	0.00		0.00	
- On Deposit Accounts	0.00		0.00	
- On Savings Accounts	0.00		0.00	
5 Post Office Savings Accounts				
TOTAL (A)	7,58,460.79		11,88,419.43	

(Signature)
(Director)

(Signature)
(Registrar)

(Signature)
(Vice Chancellor)

Director
UGC-HRDC
LNIPE, Gwalior (M.P.)

Date: _____
Place: GWALIOR

**UGC-Human Resource Development Centre
Lakshmbai National Institute of Physical Education**
HRDC Building, LNIPE, Gwalior (M.P.) - 474002

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/03/2021

B. LOANS, ADVANCES AND OTHER ASSETS :			
1 Loans			
a) Staff	9,434.00		9,981.00
b) Other Entities engaged in activities / objectives similar to that of the entity	0.00		0.00
c) Other (Specify)	0.00	9,434.00	0.00
2 Advances and other amounts recoverable in cash or in kind or for value to be received :			
a) On Capital Account	0.00		0.00
b) Prepayments	0.00	0.00	0.00
c) Others	0.00		0.00
3 Income Accrued :			
a) on Investments from Earmarked / Endowment Funds	0.00		0.00
b) On Investments - Others	0.00		0.00
c) On Loans and Advances	0.00	0.00	0.00
d) Others	0.00	0.00	0.00
Grants Receivable	0.00		0.00
4 Claims Receivable		0.00	0.00
TOTAL (B)		9,434.00	9,981.00
TOTAL (A + B)		7,67,894.79	11,98,400.43

(Signature)
(Finance Officer)

(Signature)
(Director)

**Director
UGC-HRDC
LNIPE, Gwalior (M.P.)**

(Signature)
(Registrar)

(Signature)
(Vice-Chancellor)

Date:
Place: GWALIOR

**UGC-Human Resource Development Centre
Lakshmibai National Institute of Physical Education**
HRDC Building, LNIPE, Gwalior (M.P.) - 474002

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31/03/2021

		(Amount Rs.)	
		Current Year 2020-21	Previous Year 2019-20
SCHEDULE 12 - INCOME FROM SALES / SERVICES :			
1	Income from Sales		
	a) Sale of Finished Goods	0.00	0.00
	b) Sale of Raw Materials	0.00	0.00
	c) Sale of Scraps	0.00	0.00
2	Income from Services		
	a) Labour and Processing Charges	0.00	0.00
	b) Professional / Consultancy Services	0.00	0.00
	c) Agency Commission and Brokerage	0.00	0.00
	d) Maintenance Services (Equipment / Property)	0.00	0.00
	e) Others (Specify)	0.00	0.00
TOTAL		0.00	0.00

[Signature]
(Director)

**Director
UGC-HRDC
LNIPE, Gwalior (M.P.)**

[Signature]
(Registrar)

[Signature]
(Finance Officer)

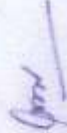
[Signature]
(Vice Chancellor)

Date:
Place: GWALIOR

**UGC-Human Resource Development Centre
Lakshmibai National Institute of Physical Education**
HRDC Building, LNIPE, Gwalior (M.P.) - 474002

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31/03/2021

	(Amount - Rs.)	
	Current Year 2020-21	Previous Year 2019-20
SCHEDULE 13 - GRANTS / SUBSIDIES :		
(Irrevocable Grants & Subsidies Received)		
1 Central Government	0.00	0.00
2 State Government(s)	0.00	0.00
3 Government Agencies (UGC-MHRD)	50,40,000.00	79,19,552.00
4 Institutions / Welfare Bodies	0.00	0.00
5 International Organisations	0.00	0.00
6 Others (Specify)	0.00	0.00
TOTAL	50,40,000.00	79,19,552.00


(Vice Chancellor)


(Registrar)

Date: _____
Place: GWALIOR


(Director)
UGC-HRDC
LNIPE, Gwalior (M.P.)


(Finance Officer)

**UGC-Human Resource Development Centre
Lakshmibai National Institute of Physical Education**
HRDC Building, UNIPED, Gwalior (M.P.) - 474002

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31/03/2021

		(Amount - Rs.)	
		Current Year 2020-21	Previous Year 2019-20
SCHEDULE 14 - FEES / SUBSCRIPTIONS :			
1	Entrance Fees	0.00	0.00
2	Annual Fees/ Subscriptions	0.00	0.00
3	Seminar / Program Fees	6,18,064.36	7,53,078.00
4	Consultancy Fees	0.00	0.00
5	Others (Specify)	0.00	0.00
TOTAL		6,18,064.36	7,53,078.00

AS
(Registrar)

Dr. S. K. Singh
(Director)

Dr. S. K. Singh
(Finance Officer)

Dr. S. K. Singh
(Vice Chancellor)

Dr. S. K. Singh
Director
UGC-HRDC
UNIPED, Gwalior (M.P.)

Date:
Place: GWALIOR

**UGC-Human Resource Development Centre
Lakshmibai National Institute of Physical Education**
HRDC Building, LNIPED, Gwalior (M.P.) - 474002

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31/03/2021

	Investment from Earmarked Fund		Investment - Others	
	Current Year 2020-21	Previous Year 2019-20	Current Year 2020-21	Previous Year 2019-20
SCHEDULE 15 - INCOME FROM INVESTMENTS :				
(Income on Invest. From Earmarked / Endowment Funds transferred to Funds)				
1 Interest:				
a) On Government Securities	0.00	0.00	0.00	0.00
b) Other Bonds / Debentures	0.00	0.00	0.00	0.00
2 Dividends:				
a) On Shares	0.00	0.00	0.00	0.00
b) On Mutual Fund Securities	0.00	0.00	0.00	0.00
3 Rents	0.00	0.00	0.00	0.00
4 Others (Specify)	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00

(Signature)
(Registrar)

(Signature)
(Director)

(Signature)
Director
UGC-HRDC
LNIPED, Gwalior (M.P.)

(Signature)
(Finance Officer)

Date:
Place: GWALIOR

(Signature)
(Vice Chancellor)

**UGC-Human Resource Development Centre
Lakshmibai National Institute of Physical Education**
HRDC Building, LNIPE, Gwalior (M.P.) - 474002

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31/03/2021

		(Amount - Rs.)	
		Current Year 2020-21	Previous Year 2019-20
SCHEDULE 16 - INCOME FROM ROYALTY, PUBLICATION ETC :			
1 Income from Royalty		0.00	0.00
2 Income from Publications		0.00	0.00
3 Others		0.00	0.00
TOTAL		0.00	0.00

(Signature)
(Finance Officer)

(Signature)
(Director)

**Director
UGC-HRDC
LNIPE, Gwalior (M.P.)**

(Signature)
(Registrar)

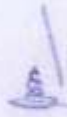
(Signature)
(Vice Chancellor)

Date:
Place: GWALIOR

**UGC-Human Resource Development Centre
Lakshmibai National Institute of Physical Education**
HRDC Building, LNIPE, Gwalior (M.P.) - 474002

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31/03/2021

	[Amount - Rs.]	
	Current Year 2020-21	Previous Year 2019-20
SCHEDULE 17 - INTEREST EARNED : (Irrevocable Grants & Subsidies Received)		
1 On Term Deposits:		
a) With Scheduled Banks	0.00	0.00
b) With Non-Scheduled Banks	0.00	0.00
c) With Institutions	0.00	0.00
d) Others	0.00	0.00
2 On Savings Accounts:		
a) With Scheduled Banks	18,463.00	35,878.00
b) With Non-Scheduled Banks	0.00	0.00
c) Post Office Savings Accounts	0.00	0.00
d) Others	0.00	0.00
3 On Loans:		
a) Employees / Staff	0.00	0.00
b) Others	0.00	0.00
4 Interest on Debtors and Other Receivables	0.00	0.00
TOTAL	18,463.00	35,878.00


(Vice Chancellor)


(Registrar)


(Director)


(Finance Officer)

Date:
Place: GWALIOR

Director
UGC-HRDC
LNIPE, Gwalior (M.P.)

**UGC-Human Resource Development Centre
Lakshmibai National Institute of Physical Education**
HRDC Building, LNIPE, Gwalior (M.P.) - 474002

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31/03/2021

	[Amount - Rs.]	
	Current Year 2020-21	Previous Year 2019-20
SCHEDULE 18 - OTHER INCOME :		
1 Profit on Sale / Disposal of Assets:		
a) Owned Assets	0.00	0.00
b) Assets acquired out of grants, or received free of cost	0.00	0.00
2 Export Incentives realised	0.00	0.00
3 Fees for Miscellaneous Services	0.00	0.00
4 Miscellaneous Income	0.00	19.00
TOTAL	0.00	19.00

(Signature)
(Registrar)

(Signature)
(Director)

(Signature)
(Finance Officer)

Date:
Place: GWALIOR

Director
UGC-HRDC
LNIPE, Gwalior (M.P.)

**UGC-Human Resource Development Centre
Lakshmibai National Institute of Physical Education**
HRDC Building, LNIPE, Gwalior (M.P.) - 474002

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31/03/2021

	(Amount - Rs.)	
	Current Year 2020-21	Previous Year 2019-20
SCHEDULE 19 - INCREASE / (DECREASE) IN STOCK OF FINISHED GOODS & WORK IN PROGRESS :		
1. Closing Stock		
- Finished Goods	0.00	0.00
- Work-in-progress	0.00	0.00
2. Less: Opening Stock		
- Finished Goods	0.00	0.00
- Work-in-progress	0.00	0.00
NET INCREASE / (DECREASE) (a-b)	0.00	0.00

(Signature)
(Vice Chancellor)

(Signature)
(Registrar)

(Signature)
(Director)

(Signature)
(Finance Officer)

Date:
Place: GWALIOR

**Director
UGC-HRDC
LNIPE, Gwalior (M.P.)**

**UGC-Human Resource Development Centre
Lakshmibai National Institute of Physical Education**
HRDC Building, Unjpe, Gwalior (M.P.) - 474002

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31/03/2021

	(Amount - Rs.)	
	Current Year 2020-21	Previous Year 2019-20
SCHEDULE 20 - ESTABLISHMENT EXPENSES :		
1 Salaries and Wages	82,13,781.00	71,45,902.00
2 Allowances and Bonus	0.00	0.00
3 Contribution to Provident Fund (GPF)	0.00	0.00
4 Contribution to Other Fund (New Pension Scheme)	3,61,708.00	4,58,831.00
5 Staff Welfare Expenses	0.00	0.00
6 Expenses on Employees Retirement and Terminal Benefits	0.00	0.00
7 Others	0.00	0.00
TOTAL	85,75,489.00	76,04,733.00

[Signature]
(Director)

Director
UGC-HRDC
Unjpe, Gwalior (M.P.)

[Signature]
(Registrar)

[Signature]
(Vice Chancellor)

Date:
Place: GWALIOR

[Signature]
(Finance Officer)

**UGC-Human Resource Development Centre
Lakshmi Bai National Institute of Physical Education**
HRDC Building, UNPE, Gwalior (M.P.) - 474002

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31/03/2021

	Current Year 2020-21	Previous Year 2019-20
SCHEDULE 21 - OTHER ADMINISTRATIVE EXPENSES ETC :		
1 Purchases	0.00	0.00
2 Labour and Processing Expenses	0.00	0.00
3 Cartage and Carriage Inwards	0.00	0.00
4 Electricity and Power	0.00	0.00
5 Water Charges	0.00	0.00
6 Insurance	0.00	0.00
7 Repairs and Maintenance	0.00	0.00
8 Excise Duty	0.00	0.00
9 Rent, Rates and Taxes	0.00	0.00
10 Vehicles Running and Maintenance	0.00	0.00
11 Postage, Telephone and Communication Charges	0.00	0.00
12 Printing and Stationery	0.00	0.00
13 Travelling and Conveyance Expenses	0.00	0.00
14 Expenses on Seminar / Workshops	0.00	0.00
15 Subscription Expenses	0.00	0.00
16 Expenses on Fees	0.00	0.00
17 Auditors Remuneration	0.00	0.00
18 Hospitality Expenses	0.00	0.00
19 Professional Charges	0.00	0.00
20 Provision for Bad and Doubtful Debts / Advances	0.00	0.00
21 Irrevocable Balances Written off	0.00	0.00
22 Packing Charges	0.00	0.00
23 Freight and Forwarding Expenses	0.00	0.00
24 Distribution Expenses	0.00	0.00
25 Advertisement and Publicity	0.00	0.00
26 Others (Participation Costs)	0.00	0.00
27 Others (Working Expenses)	0.00	0.00
28 Profit & Loss Appropriation Exp.	0.00	0.00
TOTAL	15,28,101.00	42,29,994.00

(Signature)
(Finance Officer)

(Signature)
Director
UGC-HRDC
UNPE, Gwalior (M.P.)

(Signature)
(Registrar)

(Signature)
(Vice-Chancellor)

Date: _____
Place: GWALIOR

Lakshmi Bai National Institute of Physical Education

HRDC Building, LNIPE, Gwalior (M.P.) - 474002

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31/03/2021

	Current Year 2020-21	Previous Year 2019-20
SCHEDULE 22 - EXPENDITURE ON GRANTS, SUBSIDIES ETC.		
1 Grants given to Institutions / Organisations	0.00	0.00
2 Subsidies given to Institutions / Organisations	0.00	0.00
TOTAL	0.00	0.00

	Current Year 2020-21	Previous Year 2019-20
SCHEDULE 23 - INTEREST:		
1 On Fixed Loans	0.00	0.00
2 On Other Loans (including Bank Charges)	0.00	0.00
3 Others	0.00	0.00
TOTAL	0.00	0.00

AS per
(Registrar)

Subhash
(Director)

Director
UGC-HREC
LNIPE, Gwalior (M.P.)

(Vice Chancellor)

(Finance Officer)

Date:
Place: GWALIOR

SCHEDULE 24 - SIGNIFICANT ACCOUNTING POLICIES :

1. The accounts have been prepared on the basis of Accrual Accounting System.
2. All know liabilities have been provided on the basis of information available.
3. Depreciation has been provided on the basis of Companies Act, 2013, Schedule 8 on WDV basis.
4. Previous year figures are regrouped / rearranged wherever it is necessary.

ANNEXURE - F

STATEMENT OF
RECEIPTS & PAYMENTS

**UGC-Human Resource Development Centre
Lakshmi Bai National Institute of Physical Education**
HEDC Building, UMRP, Gwalior (M.P.) - 474002

Receipts & Payments Account for the Financial Year ended 2020-21

RECEIPTS	Current Year 2020-21	Previous Year 2019-20	PAYMENTS	Current Year 2020-21	Previous Year 2019-20
I. Opening Balances:			I. Expenses:		
a) Cash in Hand	0.00	0.00	a) Establishment Expenses	61,300,000.00	76,094,731.00
b) Bank Balances	0.00	0.00	b) Administrative Expenses	1,48,370.00	16,87,587.00
c) In Current Accounts	0.00	0.00			
d) In Deposit Accounts	11,88,415.43	7,89,661.43	II. Payments made against funds for various projects:	0.00	0.00
e) Saving Accounts			(Name of the fund project should be shown along with the particular of payments made for each project)		
II. Grant Receipts:			III. Investments & deposits made:		
a) From Government of India	50,40,000.00	79,10,551.00	a) Out of Estimated/Endowment Funds	0.00	0.00
b) From State Government	0.00	0.00	b) Out of Own Funds (Investment-Scheme)	0.00	0.00
c) From Other Sources	0.00	0.00			
III. Income on Investments from:			IV. Expenditure on Fixed Assets	23,250.00	6,470.00
a) Estimated/Endowment Funds	0.00	0.00	A. Capital Work-in-progress:		
b) Own Funds (Other Investment)	0.00	0.00	a) Purchase of Fixed Assets		
IV. Interest Receipts:			b) Expenditure on Capital Work-in-progress		
a) On Bank Deposits	18,463.00	38,178.00	V. Refund of Surplus money/Loans:	0.00	0.00
b) Loans, Advances etc.	0.00	0.00	a) To the Government of India		
V. Other Receipts:			b) To the State Government		
a) Registration Fee	6,10,064.36	7,53,078.00	c) To Other Providers of Fund		
b) Misc. Receipts	0.00	10.00	VI. Finance Charges (Interest):		
VI. Amount Borrowed			a) Finance Charges (Interest)		
a) Loan received from UMRP	7,00,000.00	40,00,000.00	VII. Other Payments (Specify):	45,973.00	9,991.00
VII. Any Other Receipts (Give details):			a) Increase in Advance to Staff	16,52,890.00	0.00
a) Receipt from Participants	0.00	0.00	b) Decrease in Current Liabilities		
b) Refund of Advances	0.00	0.00	VIII. Closing Balances:		
c) Capitalized Old Cheques	0.00	0.00	a) Cash in Hand		
d) Increase in Current Liabilities	15,02,526.00	0.00	b) Bank Balances		
e) Other receipt (Refund of Staff Advance)	528.00	0.00	c) In Current Accounts	0.00	0.00
			d) In Deposit Accounts		
			e) Saving Accounts	7,58,466.79	11,88,415.43
Total Rs.	90,68,200.79	1,34,97,590.43	Total Rs.	90,68,200.79	1,34,97,590.43

(Signature)
Director
UGC-HRDC
UMRP, Gwalior (M.P.)

(Signature)
Director
UGC-HRDC
UMRP, Gwalior (M.P.)

(Signature)
Director
UGC-HRDC
UMRP, Gwalior (M.P.)

(Signature)
Director
UGC-HRDC
UMRP, Gwalior (M.P.)

Date: _____
Place: GWALIOR

ANNUAL ACCOUNTS

F.Y. 2020-21

OF

**Lakshmi Bai National Institute of Physical Education
(LNIPE)**

Shakti Nagar, Mela Road, Gwalior - 474002

For

General Provident Fund (GPF)

(A Subsidiary / Division account of LNIPE, Gwalior)

Lakshmi Bai National Institute of Physical Education, Gwalior
Shakti Nagar, Miela Road, Gwalior - 474002
General Provident Fund (GPF) Account
(A Subsidiary / Division account of UNPE, Gwalior)

BALANCE SHEET as at 31st March 2021

Previous Year		LIABILITIES		Current Year		Previous Year		ASSETS		Current Year	
As at 31st March 2020				As at 31st March 2021		As at 31st March 2020				As at 31st March 2021	
193,221,963.69		<u>Corpus / Capital Fund:</u>		216,051,480.75		73,103,277.00		<u>Investments:</u>		82,766,324.00	
		Corpus Fund (Schedule - A)				131,094,122.00		Long - Term Investment in FDRs (GPF) (Schedule - B)			
38,586,134.00		<u>Branch / Division:</u>		38,586,134.00		20,371,710.52		Long - Term Investment in FDRs (Pension) (Schedule - C)		138,732,904.00	
		UNPE, Gwalior						Accrued Interest on FDRs Investments (Schedule - D)		22,271,652.87	
						3,043,602.88		<u>Current Assets:</u>		3,988,612.88	
								TDS on FDRs Investments: (Schedule - E)		6,878,121.00	
						4,195,285.29		Bank Accounts: (Schedule - F)			
						0.00		Cash in Hand		0.00	
231,807,997.69		Total Rs.		254,637,614.75		231,807,997.69		Total Rs.		254,637,614.75	

(Vice Chancellor)

Date:
Place: GWALIOR

Asquas
(Registrar)

Dulshrestha
(Finance Officer)

Lakshmi Bai National Institute of Physical Education, Gwalior

Shakti Nagar, Mela Road, Gwalior - 474002

General Provident Fund (GPF) Account
(A Subsidiary / Division account of UNPE, Gwalior)

Income & Expenditure Account for the Financial Year 2020-21

Previous Year 2019-20	EXPENDITURE	Current Year 2020-21	Previous Year 2019-20	INCOME	Current Year 2020-21
70.80	Expenses and Charges: To Bank Charges	70.80	1,548,007.00	Interest from FDRs Investment:-	1,668,434.00
0.00	Rectification Entries: By Opening Difference in TDS on PNB Invest.	0.00	805,434.00	By Interest on SBI	843,951.00
0.00	By Opening Difference in Corpus Fund	0.00	692,820.00	By Interest on IOB	74,078.00
			1,724,589.07	By Interest on Canara Bank	3,543,111.93
			5,144,276.45	By Interest on SBI Pension Investment	3,387,723.00
				By Interest on Carara Bank Pension Invest.	4,629,483.42
14,079,412.72	To Excess of Income over Expenditure	14,497,320.86	215,695.00	Interest on Saving Bank:-	
			21,096.00	By Interest on SBI, Mela Road	178,512.00
			3,348.00	By Interest on SBI, Mela Road (Pension Fund)	18,813.00
			50,000.00	By Interest on PNB, Thalpur	3,214.00
				By Others Income	200,000.51
14,079,483.52	Total Rs.	14,497,320.86	14,079,483.52	Total Rs.	14,497,320.86

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(Vice Chancellor)

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(Registrar)

[Signature]
(Finance Officer)

Date:
Place: GWALIOR

Lakshmi Bai National Institute of Physical Education, Gwalior

Shakti Nagar, Mela Road, Gwalior - 474002

General Provident Fund (GPF) Account

(A Subsidiary / Division account of LNPE, Gwalior)

Receipts & Payments Account for the Financial Year 2020-21

PREVIOUS YEAR 2019-20	CURRENT YEAR 2020-21	PREVIOUS YEAR 2019-20	PAYMENTS	CURRENT YEAR 2020-21
RECEIPTS				
To Opening Balance: SBI (A/C No. - 10025857441) SBI Pension Fund (A/C No. - 10025857688) PNB (A/C No. - 6550003100046641)	8,975,929.81 603,579.75 97,729.04	3,409,601.30 684,677.75 101,006.24	Withdrawals / Payment to Employees from Fund: By Full & Final Payment By Part of Final Payment	1,470,020.00 4,182,613.00
Contributions to Fund: To Employees Contribution received during the year	14,353,684.00	13,085,000.00	Re-Investments Created: By Reinvestment in FDR Investment with Canara Bank By Reinvestment in FDR Investment with IDBI By Reinvestment in FDR Investment with SBI By Reinvestment in FDR Investment with UCO By Reinvestment in FDR Pension Investment with Canara Bank By Reinvestment in FDR Pension Investment with SBI	37,189,584.00 0.00 19,705,772.00 0.00 77,391,839.00 59,645,346.00
Investments Encashment on Maturity: To FDR Investment with Canara Bank To FDR Investment with IDBI To FDR Investment with SBI To FDR Investment with UCO To FDR Pension Investment with Canara Bank To FDR Pension Investment with SBI	15,733,379.00 9,516,376.00 0.00 18,622,419.00 0.00 67,151,194.00 52,979,708.00	25,382,806.00 3,393,813.00 0.00 18,455,890.00 0.00 72,892,995.00 56,305,408.00	Expenses & deductions: By TDS deducted By Bank Charges Other Expenses	0.00 70.80 10,000.51
Interest Receipts on FDRs Investment: To FDR Investment with Canara Bank To FDR Investment with SBI To FDR Investment with UCO To FDR Pension Investment with Canara Bank To FDR Pension Investment with SBI	2,186,485.00 2,853,882.00 0.00 7,637,520.00 3,325,700.00 2,078,624.00	2,182,132.00 1,299,882.00 0.00 4,408,844.00 3,139,938.00 226,031.00	By Closing Balance: SBI (A/C No. - 10025857441) SBI Pension Fund (A/C No. - 10025857688) PNB (A/C No. - 6550003100046641)	6,070,480.81 703,490.75 104,149.44
Interest Receipts on Saving Bank: To Interest on SBI, Mela Road To Interest on SBI, Mela Road (Pension Fund) To Interest on PNB, Thaligar	215,695.00 21,098.00 3,348.00	128,512.00 18,813.00 3,214.00		
Other Income	50,000.00	200,000.51		
Total Rs.	207,434,650.60	206,383,365.80	Total Rs.	206,263,365.80

(Signature)
(Finance Officer)

(Signature)
(Registrar)

(Signature)
(Vice Chancellor)

Date:
Place: GWALIOR

Lakshmi Bai National Institute of Physical Education, Gwalior

Shakti Nagar, Mela Road, Gwalior - 474002

General Provident Fund (GPF)

(A Subsidiary / Division account of LNIPE, Gwalior)

List of Schedules forming part of Financial Statements for F.Y. 2020-21

Schedule: A

Corpus / Capital Fund

S.No.	Particulars	Previous Year 2019-20	Current Year 2020-21
1	Opening Corpus / Capital Fund	179,974,474.48	193,221,863.69
2	Add: Excess of Income over Expenditure	14,079,412.72	14,497,250.06
3	Add: Contribution during the year	14,351,684.00	13,985,000.00
4	Less: Withdrawals during the year	-15,173,707.00	-5,652,633.00
5	Less: Changes in P & L Current Fund	-10,000.51	0.00
	Total	193,221,863.69	216,051,480.75

Schedule: B

Long -Term Investment in FDRs (Non-Pension)

S.No.	Particulars	Previous Year 2019-20	Current Year 2020-21
1	FDR Investment with Canara Bank	25,382,606.00	37,189,584.00
2	FDR Investment with IDBI	11,545,200.00	8,151,387.00
3	FDR Investment with SBI	26,476,301.00	27,726,183.00
4	FDR Investment with UCO	9,699,170.00	9,699,170.00
5	FDR with Bikaner & Jaipur	0.00	
6	FDR with OBC	0.00	
	Total	73,103,277.00	82,766,324.00

Schedule: C Long-Term Investment in FDRs (Pension)

S.No.	Particulars	Previous Year 2019-20	Current Year 2020-21
1	FDR Pension Investment with Canara Bank	74,788,714.00	79,287,558.00
2	FDR Pension Investment with SBI	56,305,408.00	59,445,346.00
	Total	131,094,122.00	138,732,904.00

Schedule: D Accrued Interest on FDRs Investments

S.No.	Particulars	Previous Year 2019-20	Current Year 2020-21
1	Accrued Interest on SBI Investment	5,287,907.00	5,640,471.00
2	Accrued Interest Canara Bank Investment	455,987.07	1,534,816.00
3	Accrued Interest on IDBI Investment	1,979,320.00	2,597,238.00
4	Accrued Interest on SBI Investment	0.00	0.00
5	Accrued Interest on UCO Bank Investment	271,780.00	345,858.00
6	Accrued Interest on SBI Pension Investment	51,320.00	44,823.00
7	Accrued Interest on Canara Bank Pension Investment	12,308,522.45	12,091,572.87
8	Post Office	5,163.00	5,163.00
9	Accrued Interest on RBI Bond	11,711.00	11,711.00
	Total	20,371,710.52	22,271,652.87

Schedule: E TDS on FDRs Investments

S.No.	Particulars	Previous Year 2019-20	Current Year 2020-21
1	TDS on SBI Investment	737,807.00	803,795.00
2	TDS On UCO Investment	550.00	550.00
3	TDS On OBC Investment	39,691.00	39,691.00
4	TDS on SBI Pension Investment	722,158.00	976,440.00
5	TDS on PNB Pension Investment	88,079.88	88,079.88
6	TDS on Canara Bank Pension Investment	1,349,655.00	1,697,244.00
7	TDS On Canara Bank Investment	105,662.00	382,813.00
	Total	3,043,602.88	3,988,612.88

Bank Accounts

Schedule: F

S.No.	Particulars	Previous Year 2019-20	Current Year 2020-21
1	State Bank of India, Mela Road (A/C No. - 10025857441)	3,409,601.30	6,070,480.81
2	Punjab National Bank (A/C No. - 6550000100046641)	101,006.24	104,149.44
3	State Bank of India (Pension Fund) (A/C No. - 10025857688)	684,677.75	703,490.75
Total		4,195,285.29	6,878,121.00


(Vice Chancellor)


(Registrar)


(Finance Officer)

Date:
Place: GWALIOR

ANNUAL ACCOUNTS

F.Y. 2020-21

OF

**Lakshmi Bai National Institute of Physical Education
(LNIPE)**

Shakti Nagar, Mela Road, Gwalior - 474002

For

New Pension Scheme (NPS)

(A Subsidiary / Division account of LNIPE, Gwalior)

Lakshmibai National Institute of Physical Education, Gwalior

Shakti Nagar, Mela Road, Gwalior - 474002

New Pension Scheme (NPS) Account

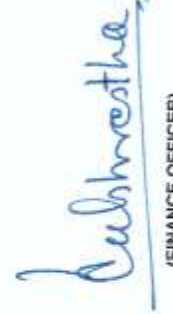
(A Subsidiary / Division account of LNPE, Gwalior)

BALANCE SHEET as at 31st March 2021

Previous Year As at 31st March 2020	LIABILITIES		ASSETS	
	Current Year As at 31st March 2021	Previous Year As at 31st March 2020		Current Year As at 31st March 2021
Corpus / Capital Fund: Opening Corpus: 670,575.00 Add: Excess of Income over Exp. 21,316.00 Add: Contribution during Year 0.00 Less: Withdrawals during Year 0.00	691,891.00 19,011.00 0.00 0.00	691,891.00 0.00 0.00	Current Assets: Bank Account: SBI Mela Road (A/C No. 30092398328) Cash in Hand	710,902.00 0.00
691,891.00	710,902.00	691,891.00	Total Rs.	710,902.00


(VICE CHANCELLOR)


(REGISTRAR)


(FINANCE OFFICER)

Date:
Place: GWALIOR

Lakshmibai National Institute of Physical Education, Gwalior

Shakti Nagar, Mela Road, Gwalior - 474002

New Pension Scheme (NPS) Account
(A Subsidiary / Division account of LNIPE, Gwalior)

BALANCE SHEET as at 31st March 2021

Previous Year	LIABILITIES		Current Year		Previous Year		ASSETS		Current Year	
As at 31st March 2020			As at 31st March 2021	As at 31st March 2020					As at 31st March 2021	
670,575.00	Corpus / Capital Fund: <i>Opening Corpus:</i> <i>Add: Excess of Income over Exp.</i> <i>Add: Contribution during Year</i> <i>Less: Withdrawals during Year</i>		691,891.00		Current Assets: <i>Bank Account:</i> <i>SBI Mela Road (A/C No. 30092398328)</i> <i>Cash in Hand</i>					
21,316.00			691,891.00						710,902.00	
0.00			0.00							
0.00			0.00						0.00	
691,891.00	Total Rs.		710,902.00	691,891.00	Total Rs.				710,902.00	


(VICE CHANCELLOR)


(REGISTRAR)


(FINANCE OFFICER)

Date:
Place: GWALIOR

Lakshmi Bai National Institute of Physical Education, Gwalior

Shakti Nagar, Mela Road, Gwalior - 474002

New Pension Scheme (NPS) Account

(A Subsidiary / Division account of LNPE, Gwalior)

Income & Expenditure Account for the Financial Year 2020-21

Previous Year 2019-20	EXPENDITURE	Current Year 2020-21	Previous Year 2019-20	INCOME	Current Year 2020-21
0.00	Expenses & Charges:	0.00	21,316.00	Interest Income:	19,011.00
0.00	To Bank Charges	0.00		By Interest received from SBI	
	To NSDL Charges			on Contribution Fund	
21,316.00	To Excess of Income over Expenditure	19,011.00			
21,316.00	Total Rs.	19,011.00	21,316.00	Total Rs.	19,011.00


(VICE CHANCELLOR)


(REGISTRAR)


(FINANCE OFFICER)

Date:
Place: GWALIOR

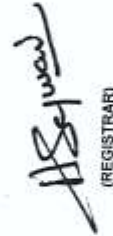
Lakshmibai National Institute of Physical Education, Gwalior
Shakti Nagar, Mela Road, Gwalior - 474002

New Pension Scheme (NPS) Account
(A Subsidiary / Division account of LMPE, Gwalior)

Receipts & Payments Account for the Financial Year 20120-21

Previous Year 2019-20	RECEIPTS	Current Year 2020-21	Previous Year 2019-20	PAYMENTS	Current Year 2020-21
670,575.00	To Opening Balance SBI (A/C No. 30092398328)	691,891.00		Withdrawals / Payment from Fund To Employees:	
0.00	Contributions to Fund: To Employees Contribution received during the year	0.00	0.00	By Amount paid to NSDL	0.00
21,316.00	Interest on Saving Bank: By Interest on SBI, Mela Road	19,011.00	691,891.00	By Closing Balance SBI (A/C No. 30092398328)	710,902.00
691,891.00	Total Rs.	710,902.00	691,891.00	Total Rs.	710,902.00


(VICE CHANCELLOR)


(REGISTRAR)


(FINANCE OFFICER)

Date:
Place: GWALIOR

ANNUAL ACCOUNTS
F.Y. 2020-21

OF

Lakshmi Bai National Institute of Physical Education
(LNPIE)

Shakti Nagar, Mele Road, Gwalior - 474002

For

STUDENTS WELFARE FUND

(A Subsidiary / Division account of LNPIE, Gwalior)

Lakshmbai National Institute of Physical Education, Gwalior

Shakti Nagar, Mela Road, Gwalior - 474002

STUDENTS WELFARE FUND

(A Subsidiary / Division account of LNIPE, Gwalior)

BALANCE SHEET as at 31st March 2021

Previous Year As at 31st March 2020	LIABILITIES	Current Year As at 31st March 2021	Previous Year As at 31st March 2020	ASSETS	Current Year As at 31st March 2021
	<u>Corpus / Capital Fund:</u>			<u>Investment:</u>	
1,483,029.50	Opening Corpus:	1,554,677.50	1,000,000.00	FDR in SBI	1,127,275.00
55,555.00	Add: Contribution during Year	0.00		Accrued Interest on FDR	50,315.00
16,093.00	Add: Excess of Income over Exp.	203,717.00		<u>Current Assets:</u>	
0.00	Less: withdrawals	158,950.00		TDS	12,360.00
			554,677.50	Bank Account:	409,494.50
			0.00	SBI Mela Road (A/C No. 37044581445)	
				Cash in Hand	0.00
1,554,677.50	Total Rs.	1,599,444.50	1,554,677.50	Total Rs.	1,599,444.50


(VICE CHANCELLOR)


(REGISTRAR)


(FINANCE OFFICER)

Date:
Place: GWALIOR

Lakshmibai National Institute of Physical Education, Gwalior

Shakti Nagar, Mela Road, Gwalior - 474002

STUDENTS WELFARE FUND

(A Subsidiary / Division account of LNPE, Gwalior)

Income & Expenditure Account for the Financial Year 2020-21

Previous Year 2019-20	EXPENDITURE	Current Year 2020-21	Previous Year 2019-20	INCOME	Current Year 2020-21
0.00	Expenses of Fund: To Bank Charges (MCC Issue)	0.00	16,093.00	Interest on Saving A/c: By Interest Income on Contribution: (SBI, Mela Road - Saving Bank)	13,767.00
16,093.00	To Excess of Income over Expenditure	203,717.00	0.00	Interest on FDR Investment: By Interest on SBI By Appotiation A/c	64,880.00 125,070.00
16,093.00	Total Rs.	203,717.00	16,093.00	Total Rs.	203,717.00

(Signature)
(VICE CHANCELLOR)

(Signature)
(REGISTRAR)

(Signature)
(FINANCE OFFICER)

Date:
Place: GWALIOR

Lakshmi Bai National Institute of Physical Education, Gwalior
Shakti Nagar, Mela Road, Gwalior - 474002

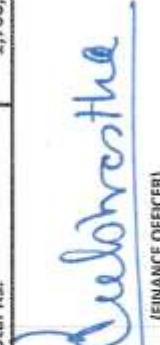
STUDENTS WELFARE FUND
(A Subsidiary / Division account of LNIPE, Gwalior)

Receipts & Payments Account for the Financial Year 2020-21

Previous Year 2019-20	RECEIPTS	Current Year 2020-21	Previous Year 2019-20	PAYMENTS	Current Year 2020-21
483,029.50	<u>To Opening Balance:</u> SBI (A/C No. 37044581445)	554,677.50	0.00	<u>Withdrawals / Payments from Fund:</u> By Financial Assistance granted	158,950.00
55,555.00	<u>Contributions to Fund:</u> To Creation & Contribution to Fund	0.00	0.00	<u>Expenses of Fund:</u> By Bank Charges (MCC Issue)	0.00
0.00	<u>Investment Encashment on Matured:</u> To FDR Investment in SBI	1,058,990.00	0.00	By Investment with SBI Bank	1,127,275.00
	<u>Interest Received on FDR</u> To FDR Investment in SBI	80,645.00	0.00	<u>Expenses & Deduction:</u> By TDS	12,360.00
16,093.00	<u>Interest Receipts:</u> To Interest received on Contribution with (SBI, Mela Road - Saving Bank)	13,767.00	554,677.50	<u>By Closing Balance:</u> SBI (A/C No. 37044581445)	409,494.50
554,677.50	Total Rs.	1,708,079.50	554,677.50	Total Rs.	1,708,079.50


(VICE CHANCELLOR)


(REGISTRAR)


(FINANCE OFFICER)

Date:
Place: GWALIOR

COURSES ON OFFER IN ACADEMIC SESSION 2020-21

NAME OF COURSE	COURSE DURATION	TOTAL SEATS
Bachelor of Physical Education (B.P.Ed.)	8 Semester	100 at LNIPE Gwalior and 100 at NERC Guwahati
Master of Physical Education (Sports Biomechanics)	4 Semester	80 (LNIPE Gwalior) 40 at LNIPE NERC Guwahati
Master of Physical Education (Exercise Physiology)		
Master of Physical Education (Health Education)		
Master of Physical Education (Sports Psychology)		
Master of Physical Education (Physical Education Pedagogy)		
Master of Physical Education (Sports Management)	4 Semester	20
M.A. in Yoga		
Post Graduate Diploma in Fitness Management (PGDFM)	2 Semester	20 in Each Diploma
Post Graduate Diploma in Sports Management (PGDSM)		
Post Graduate Diploma in Sports Journalism (PGDSJ)		
Post Graduation Diploma in Sports Coaching (PGDSC) (Athletics, Basketball, Badminton, Cricket, Football, Gymnastics, Hockey, Judo, Swimming, Tennis, and Volleyball)	2 Semester	15 (In each Sports / Game)
Diploma in Sports Coaching (DSC) (for-in-service Defense personnel only) (Athletics Basketball, Football and Volleyball)		15 (In each Sports / Game)
Post Graduate Diploma in Yoga Education (PGDYEd)	2 Semester	20
Ph.D	As per institute's Ordinance	30



लक्ष्मीबाई राष्ट्रीय शारीरिक शिक्षा संस्थान, ग्वालियर (म.प्र.) भारत

(A++ नैक प्रत्यायित विश्वविद्यालय मानी गई संस्था)

भारत सरकार युवक कार्यक्रम और खेल मंत्रालय

शक्ति नगर, मेला रोड, ग्वालियर-474 002 (म.प्र.) भारत

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LAKSHMIBAI NATIONAL INSTITUTE OF PHYSICAL EDUCATION, GWALIOR

(A++ NAAC ACCREDITED DEEMED TO BE UNIVERSITY)

Government of India, Ministry of Youth Affairs & Sports

SHAKTI NAGAR, MELA ROAD, GWALIOR-474002 (M.P.) INDIA

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