



**Balance Sheet, Audited Financial Statement,
SAR and ATN thereupon.**

**बैलेंस शीट, लेखापरीक्षित वित्तीय विवरण,
तदुपरांत एसएआर और एटीएन**



BRANCH: DIRECTOR GENERAL OF
AUDIT (CENTRAL RECEIPT), NEW
DELHI AT GWALIOR
Fourth Floor, Audit Bhawan, Jhansi
Road, Gwalior

Ltr No: Director Central/2024-2025/DIS-1784180
Date: 26 Jun 2024

To,

Vice-chancellor
Lakshmbai National Institute of Physical Education (LNIPE),
Shakti Nagar, Race Course Road, Gwalior - 474002

Subject: लक्ष्मीबाई राष्ट्रीय शारीरिक शिक्षा संस्थान (LNIPE), ग्वालियर के वर्ष 2022-23 के वार्षिक लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन।

Sir/Madam,

Please find enclosed herewith the Separate Audit Report and Management Letter on the accounts of the Lakshmbai National Institute of Physical Education, Gwalior for the year 2022-23. 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(SAR)

एवं अनुलग्न

2. Management Letter

Yours faithfully,

Encls: As above

Jitendra Tagade
Dy Director (Central)

Copy to:-

Ltr No : Director Central/2024-2025/DIS-1784180/C1/For Information

1 Registrar

Lakshmbai National Institute of Physical Education (LNIPE),
Shakti Nagar, Race Course Road, Gwalior - 474002

Ltr No : Director Central/2024-2025/DIS-1784180/C2/For Information

2 Sr.AO/AMG-2, O/o DGA (CR) New Delhi , Br. Gwalior



Separate Audit Report of the Comptroller and Auditor General of India on the Accounts of the Lakshmibai National Institute of Physical Education (LNIFE), Gwalior, Madhya Pradesh for the year ended 31 March 2023.

We have audited the attached Balance Sheet of the Lakshmibai National Institute of Physical Education (LNIFE), Gwalior as at 31 March 2023; the Income and Expenditure Account and the Receipts and Payments Account including accounts of the LNIFE-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 2022-23 to 2026-27. These financial statements are the responsibility of the LNIFE'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 and 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:

- (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.

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



- (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

1. Liabilities

1.1 Current Liabilities and Provision (Schedule-7) – ₹ 15.98 crore

1.1.1 This does not include ₹ 0.47 crore being interest/other earnings on the deposits/funds released by National Sports Development Fund (NSDF), Department of Sports under Ministry of Youth Affairs & Sports for 400 bed capacity hostel in the LNIPE, Gwalior. As per the Ministry guidelines² about interest or other earnings on the deposits/funds released by NSDF for the project in compliance with the provisions of GFRs, it will be remitted back to NSDF. However, interest earned, Multi Option Deposits (MOD) balance and interest receivable from WAPCOS Ltd., a Govt. of India Undertaking (interest on mobilization advance is to be transferred by WAPCOS-construction agency) have not been remitted to the NSDF and therefore, amount of such interest/earning were to be accounted for as current liability. This was, however, not done. This resulted in understatement of Current Liabilities and Provisions by ₹ 0.47 crore³ and overstatement of Corpus/Capital Fund by ₹ 0.30 crore and understatement of Loans, Advance & Deposits by ₹ 0.17 crore on account of interest receivable from WAPCOS.

1.1.2 This does not include unpaid children education allowance (CEA) for the FY 2022-23 of ₹ 0.18 crore but no provision has been made. This resulted in understatement of Current Liabilities and Provision and overstatement of Corpus/Capital Fund by ₹ 0.18 crore.

² Para No. 5 (C) and (f) of letter No. F. No. K-14013/10/2017-NSDF dated 11.03.2020 (issued by Ministry of Youth Affairs & Sports)

³ 1. Mod balance - ₹ 17,16,000 (FDR with SBI (SWIP A/C, under Investment Others (Schedule-10))
2. Interest on FDR ₹ 6,46,090 (Interest on FDR, interest earned (Schedule-17))
3. Interest on Saving account ₹ 3823 (Saving accounts, interest earned (Schedule-17))
4. Income from investment ₹ 5,94,963 (Schedule-15)
5. Interest earned from Mobilization Advance ₹ 17,45,193 (Abstract of Works as on 10.4.23 issued by WAPCOS)



B. Income and Expenditure Account

1. Expenditure

1.1 Establishment Expenses (Schedule-20) - ₹ 38.57 crore

This does not include ₹ 0.14 crore being amount received by recovery of bonus (₹ 0.05 crore) and Staff quarter fees (₹ 0.09 crore) and has been adjusted with establishment expenses (Allowance and Bonus and Salary and Wages). This resulted in understatement of Expenditure by ₹ 0.14 crore and understatement of Prior Period Income by ₹ 0.05 crore and understatement of current year Income by ₹ 0.09 crore.

1.2 Other Administrative Expenses etc. (Schedule-21) - ₹ 21.94 crore

1.2.1 This includes ₹ 3.89 crore being mess expenditure. An amount of ₹ 4.72 crore (₹ 4,71,08,131+ interest received ₹ 98,986) received from the students on the account of mess and interest received, has been accounted for as Institute's income, and also corresponding expenditure of ₹ 3.89 crore on mess has been treated as Institute's expenditure. Above treatment is not correct because the above amounts of ₹ 4.72 crore and ₹ 3.89 crore have been funded by the students for mess and utilised on their mess, hence these cannot be accounted for as parts of the accounts of the Institute. Therefore, such fund cannot be treated as Institute's Income and Expenditure, only amount payable and receivable from the mess to be accounted for in the Institute's accounts. This resulted in overstatement of Expenditure by ₹ 3.89 crore and overstatement of Income by ₹ 4.72 crore and overstatement of Corpus Fund (surplus) as well as Current Assets by ₹ 0.83 crore.

1.2.2 This includes ₹ 0.19 crore⁴ being expenses pertaining to the period 2021-22 and paid in F.Y 2022-23. This resulted in understatement of Prior Period Expenditure, and overstatement of current year Expenditure by ₹ 0.19 crore.

C. Receipts and Payments Account

As per consolidated accounts (2022-23) of the Institute, total Grants receipts was shown as ₹ 73.00 crore (including ₹ 1.00 crore for HRDC⁵) in the

⁴ For e.g. AMC of Internet (Vr. No.14, 01.04.22) – ₹ 54929, Shoes (Vr. No. 45, dt 05.04.22) – ₹ 72398, AMC of Computer (Vr. No. 48, dt. 05.04.22) – ₹ 52335, AMC of Lab equipment (Vr. No. 65, dt 06.04.22)- ₹ 31001, OBFApplication Development (Vr. No. 122, dt 22.04.22) – ₹ 169920, Sanitation (Vr. No. 146, dt 20.04.22) – 1000172 etc.



Receipts side. However the grants received during the year was ₹ 62.00 crore (₹ 50.00 crore for LNIPE Gwalior + ₹ 11.00 crore for NERC, Guwahati + ₹ 1.00 crore for HRDC) and not ₹ 73.00 crore. This has resulted in overstatement of Receipts as well as Payments by ₹ 11.00 crore.

D. General

1. Human Resource Development Centre (HRDC) (earlier known as Academic staff Colleges) is the scheme of University Grant Commission (UGC) under which a Centre is established within the campus of LNIPE. UGC gives Grants to the Institute for arranging various teachers' training programs through HRDC. The conditions of Grant sanction inter- alia include that the assets acquired out of UGC Grant shall not be disposed /utilized for any other purposes without proper sanction of UGC, and, if at any time, the University (Institute) ceases to function, such assets shall revert back to UGC.

By virtue of above arrangement, the ownership of assets created out of HRDC Grants vests with UGC. Therefore, the fixed assets created out of HRDC Grants should not be treated as Institute's assets. However, Institute has included the fixed assets created out of HRDC grants in their Fixed Assets Schedule (Sch.8) instead of disclosing these assets in Notes to accounts. This needs rectification.

2. Expenses on some of the items⁶ (having useful life more than one year and costing is more than ₹ 5000/-) booked under Other Administrative Expenses (Schedule-21) instead of accounted for as the fixed assets. This is contravention of point no. 6.2 under point no. 7 of Significant Accounting Policies (Schedule-24). This needs rectification.
3. Details of ₹ 12.51 crore (kept as advance on capital account – refer Schedule-11) such as copy of sanction order, details of work etc was not provided to audit. Prior to the year 2021-22, Capital advances amounting to ₹ 25.17 crore were being shown under Current Assets, Loans, Advances (Schedule- 11) and same amount was shown in Reserve and Surplus (Schedule-2). Out of ₹ 25.17 crore, the Institute deducted ₹ 13.40 crore from Current Assets,

⁵ HRDC scheme funded by UGC

⁶ Water Heater 15 Litre (Vr. No. 1240, dt.9.12.22) - ₹ 36648, Water Heater 25 Litre (Vr. No. 1240, dt.9.12.22) - ₹ 28112, UPS (Bill No. Gem 20142947 dated 17.05.22) – ₹ 10800, Pump Set Submersible motor 7.5 HP (Gem Invoice No. 20766506, dt 20.06.22) – ₹ 47949, Pump Set Submersible motor 1.5 HP (Gem Invoice No. 20766547, dt. 20.06.22) - ₹24998, Water Storage Tank 1000 litter (Gem invoice no. 21488840, dt.24.7.22) – ₹ 23010 and Water Storage Tank 3000 litter (Gem invoice no. 21488854) - ₹ 25670



Loans, Advances during the year 2021-22, and the same deducted from the Reserves and Surplus (Schedule-2). This deduction was carried out without any justification and supporting documentation. Institute could not investigate the reasons despite assurance given by it. This stands as persistent irregularity.

4. Negative balance of ₹ 1.09 crore is depicted in Corpus/Capital Fund (Schedule-1). The clarification given in Note No. 8 of Schedule-25 is not justifiable. The irregularity still persists in the annual accounts despite mentioned in the previous SAR and assurance given by the Institute.
5. Investment of provident fund balances has been made in bank instead of the pattern of investment prescribed by the Ministry of Finance, GOI. This was also pointed out in previous SARs also but the issue still persists.
6. Provisions for gratuity for eligible employees and other retirement benefits have not been made on actuarial valuation basis which is in contravention to Accounting Standard – 15. This was also pointed out in previous SARs also but the issue still persists.
7. Mess Equipment (Gross value ₹ 18.20 lakh) and Sports Equipment (Gross value ₹ 58.71 lakh) have been accounted for under Plant & Machinery Others under Plants & Machinery Equipment head without recognizing the nature of Equipment (e.g. Dining table with fixed round chair purchase for Mess has been accounted under Plant & Machinery while this was to be accounted for as furniture, vr. 323/April 22). Further, Purchase for Hostel also accounted for under Plants & Machinery head. This needs rectification.
8. Miscellaneous Income under Schedule 18 included ₹ 17.41 lakh⁷ in r/o of receipts on various accounts. The source of such receipts i.e. purpose and from whom such amounts were received could not be identified. This needs to be reconciled.

Effect of audit comments

7

S. No.	Ledgre date	Account Name	Amount (in ₹)
1	01-07-2022	Director A/c	2,423
2	07-07-2022	SBI Bank	15,79,725
3	29-08-2022	SBI Bank	99,220
4	29-08-2022	Director A/c	2,808
5	11-10-2022	Registrar Fee A/c	8,800
6	23-12-2022	SBI Bank	47,581
7	30-03-2023	SBI Bank	340
Total			17,40,897



The net effect of the above comments is that Assets, Liabilities, Income, Expenditure, Receipts and Payments were overstated by ₹66.00 lakh, ₹66.00 lakh, ₹ 463.00 lakh, ₹ 394.00 lakh, ₹ 1100.00 lakh and ₹1100.00 lakh respectively. Prior Period Expenditure and Prior Period Income were understated by ₹19.00 lakh and ₹5.00 lakh respectively.

F. Management Letter

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

G. Grants-in-aid

During the year, the LNIPE, Gwalior received grants-in-aid of ₹ 50.00 crore⁸. In addition, it had an unspent balance of ₹ 21.59 crore⁹. Thus, out of the total available grants-in-aid of ₹ 71.59 crore, the LNIPE, Gwalior has utilised an amount of ₹ 50.11 crore¹⁰ leaving unutilised amount of ₹ 21.49 crore¹¹ at the end of the year. Further, ₹ 1.00 crore received from the UGC towards HRDC scheme during the year which was fully utilised. LNIPE also received grants-in-aid of ₹ 11.00 crore for NERC, Guwahati, utilised an amount of ₹10.24 crore¹² leaving unutilised amount of ₹ 0.76 crore.

- (v) Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income and Expenditure Account and the Receipts and Payments Account dealt with by this report are in agreement with the books of accounts.
- (vi) In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts and subject to the significant matters stated above and other matters mentioned in Annexure to this Separate Audit Report give a true and fair view in conformity with accounting principles generally accepted in India:

⁸ GIA (Salary) – ₹ 36.00 crore, GIA (Gen.) – ₹ 9.20 crore, GIA (Capital) – ₹ 4.00 crore and GIA (Swachhta Action Plan) – ₹ 0.80 crore

⁹ GIA (Gen.) – ₹ 12.49 crore, GIA (Capital) – ₹ 2.60 crore and GIA (for construction of 400 bed hostel) – ₹ 6.50 crore

¹⁰ GIA (Salary) – ₹ 33.55 crore, GIA (Gen.) – ₹ 8.37 crore, GIA (Capital) – ₹4.13 crore and GIA (Swachhta Action Plan) – ₹ 0.80 crore, GIA (for construction of 400 bed hostel) – ₹ 3.25 crore

¹¹ GIA (Salary) – ₹ 2.45 crore, GIA (Gen.) – ₹ 13.32 crore, GIA (Capital) – ₹ 2.47 crore and GIA (for construction of 400 bed hostel) – ₹ 3.25 crore (unadjusted advance)

¹² GIA (Salary) ₹ 3.80 crore, GIA (General) ₹ 4.00 and GIA (Capital) ₹ 2.44 crore.
LNIPE, Gwalior 2022-23



- (a) In so far as it relates to the Balance Sheet, of the state of affairs of the Lakshmibai National Institute of Physical Education, Gwalior as at 31 March 2023 and;
- (b) In so far as it relates to Income and Expenditure Account of the Surplus 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 no internal audit has been conducted from the FY 2017-18 to 31/03/2023.

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 90 paras are still pending pertaining to the period from 1998-2000 to 10/2022.
- (ii) Only one meeting of BoM was held during 2022-23 as against prescribed limit of four in a year.
- (iii) No records/registers produced to audit which depicting gross value of fixed assets (item-wise) with year to year addition. Fixed Assets Registers are being maintained financial year wise instead of accumulative depiction of the fixed assets.
- (iv) Compliance is not effective to the paras of previous year SAR/Management Letter.
- (v) Significant Accounting Policies (Schedule-24) attached with annual accounts not signed by Competent Authority.
- (vi) Schedule-25 (Contingent Liabilities & Notes on accounts) vide point No. 2 inter-alia mentioned that prior period items have accounted under "Profit & Loss account". This was incorrect as, Institute prepared "Income & Expenditure account" (Annexure B) instead of P & L a/c. Nomenclature needs be changed as per Uniform Format of Accounts (UFA) issued by the MoF. (OBS-1196846)

3. System of Physical verification of fixed assets:

Physical verification of fixed assets has been conducted for the year 2022-23. No consolidated physical verification report was prepared by the LNIPE. This was also pointed out in previous SAR.

4. System of Physical verification of inventories:

Physical verification of inventories has been conducted for the year 2022-23. No consolidated physical verification report was prepared by the LNIPE. This was also pointed out in previous SAR.

5. Regularity in payment of statutory dues:

Total Statutory dues of ₹ 5,99,652 /- against EPF, Income Tax and Professional Tax was pending as on 31.03.2023.

Rajendra Singh
25/6/23

Sr. Audit Officer /AMG-II



ANNEXURES

**CONSOLIDATED FINANCIAL STATEMENTS
OF
LNIPE GWALIOR , NERC GUWAHATI AND UGC-HRDC GWALIOR
FOR THE FINANCIAL YEAR 2022-23**

Lakshmibai National Institute of Physical Education

Shakti Nagar, Mela Road, Gwalior - 474002



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ANNEXURE - A

BALANCE SHEET

ANNUAL REPORT 2022-23



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

CONSOLIDATED BALANCE SHEET AS AT 31/03/2023

		(Amount - Rs.)	
	Schedule	Current Year 2022-23	Previous Year 2021-22
CORPUS/CAPITAL FUND AND LIABILITIES			
a. CORPUS / CAPITAL FUND	1	2,26,57,35,655.24	2,02,29,27,725.39
b. RESERVES AND SURPLUS	2	-48,21,757.63	-1,26,57,700.84
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	57,54,960.00	82,33,750.00
f. DEFERRED CREDIT LIABILITIES	6	0.00	0.00
g. CURRENT LIABILITIES AND PROVISIONS	7	15,98,03,545.31	21,26,56,512.16
TOTAL		2,42,64,72,402.92	2,23,11,60,286.71
ASSETS			
a. FIXED ASSETS	8	1,42,10,22,600.32	1,39,82,04,062.32
b. INVESTMENTS - FROM EARMARKED / ENDOWMENT FUNDS	9	0.00	0.00
c. INVESTMENTS - OTHERS	10	52,32,24,616.00	33,83,34,771.00
d. CURRENT ASSETS, LOANS, ADVANCES ETC	11	48,22,25,186.60	49,46,21,453.39
e. MISCELLANEOUS EXPENDITURE (to the extent not written off or adjusted)	-	0.00	0.00
TOTAL		2,42,64,72,402.92	2,23,11,60,286.71
a. SIGNIFICANT ACCOUNTING POLICIES	24	0.00	0.00
b. CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25	0.00	0.00

[Signature]
(Vice Chancellor)

[Signature]
(Registrar)

[Signature]
(Finance Officer)

Date:
Place: GWALIOR



ANNEXURE - B

INCOME & EXPENDITURE ACCOUNT



Lakshmbai National Institute of Physical Education

Shakti Nagar, Me a Road, Gwalior - 474002

CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2023

(Amount - Rs.)			
	Schedule	Current Year 2022-23	Previous Year 2021-22
INCOME			
a. Income from Sales / Services	12	4,16,684.80	1,42,252.00
b. Grants / Subsidies	13	51,51,79,301.95	50,49,60,000.00
c. Fees / Subscriptions	14	11,58,93,870.37	5,73,58,466.88
d. Income from Investment	15	1,65,49,632.62	44,81,377.74
e. Income from Royalty, Publications etc.	16	0.00	0.00
f. Interest Earned	17	3,03,59,206.00	1,81,92,681.85
g. Other Income	18	3,94,52,177.00	1,11,67,599.04
h. Increase/(decrease) in stock of finished goods & work-in-progress	19	0.00	0.00
TOTAL (A)		72,21,50,872.74	59,63,02,377.51
EXPENDITURE			
a. Establishment Expenses	20	38,57,13,727.00	35,89,37,361.95
b. Other Administrative Expenses etc.	21	21,93,85,507.45	13,16,35,323.10
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	7,40,42,991.00	7,39,67,802.78
TOTAL (B)		67,91,42,225.45	56,45,40,487.83
Balance being excess of Income over Expenditure (A-B)		4,30,08,647.29	3,17,61,889.68
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		4,30,08,647.29	3,17,61,889.68
a. SIGNIFICANT ACCOUNTING POLICIES	24		
b. CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		


(Registrar)


(Vice Chancellor)


(Finance Officer)

Date:
Place: GWALIOR



ANNEXURE - C

SCHEDULES

Lakshmbai National Institute of Physical Education

Shakti Nagar, Mela Road, Gwalior - 474002

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/03/2023

(Amount - Rs.)		Current Year 2022-23	Previous Year 2021-22
SCHEDULE 1 - CORPUS / CAPITAL FUND :			
Balance as at the beginning of the year			
Add / (Deduct): General Grant Revalidate (FY 2021-22) (Note No. 4, Sechedule - 25)		2,02,29,27,725.39	1,89,28,88,283.81
Add: Contributions towards Corpus / Capital Fund		9,28,24,815.90	0.00
Add / (Deduct): Capital Grant Revalidate (FY 2021-22)		7,00,00,000.00	9,14,02,471.12
Add / (Deduct): Unutilised Capital Grant (Note No. 4, Sechedule - 25)		1,61,96,472.00	0.00
Add: Being the reversal of Leasehold value wrongly debited to Office Exp. A/c in the year 2014-15		-55,72,836.00	0.00
Add: Being the reversal of Security Deposit with APDCL for power wrongly debited to "Office Expenditure A/c" in the Year 2012-13		0.00	4,08,000.00
Add / (Deduct): Trasfer (GPF/NPS) (Note No. 5, Sechedule - 25)		2,91,86,773.87	5,81,260.00
Add / (Deduct): Canara Bank FDR (Note No. 6, Sechedule - 25)		50,00,000.00	94,79,360.00
Add / (Deduct): Special Reserves (For Expenses): (Note No. 8, Sechedule - 25)		-1,09,46,745.85	0.00
Add / (Deduct): Balance of net income / (expenditure) transferred from the Income & Expenditure Account		4,61,19,449.93	2,81,68,350.46
BALANCE AS AT THE YEAR - END		2,26,57,35,655.24	2,02,29,27,725.39

[Signature]
(Vice Chancellor)

[Signature]
(Registrar)

[Signature]
(Finance Officer)





Lakshmibai National Institute of Physical Education

Shakti Nagar, Mela Road, Gwalior - 474002

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/03/2023

(Amount - Rs.)		Current Year 2022-23	Previous Year 2021-22
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		-17,10,954.99	-1,62,51,240.06
Addition during the year		0.00	35,93,539.22
Less: Deductions during the year		-31,10,802.64	0.00
TOTAL		-48,21,757.63	-1,26,57,700.84

(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 31/03/2023

(Amount - Rs.)

	Current Year 2022-23	Previous Year 2021-22
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)		
c) Utilisation / Expenditure towards objectives of funds		
(i) Capital Expenditure		
- Fixed Assets	0.00	0.00
- Others	0.00	0.00
Total		
(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		
TOTAL (c)	0.00	0.00
NET BALANCE AS AT THE YEAR-END (a + b - c)	0.00	0.00

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(Vice Chancellor)

Date:
Place: GWALIOR

[Signature]
(Registrar)

[Signature]
(Finance Officer)



Lakshmibai National Institute of Physical Education

Shakti Nagar, Mela Road, Gwalior - 474002

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/03/2023

(Amount - Rs.)

	Current Year 2022-23	Previous Year 2021-22
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		
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)

Date:
Place: GWALIOR

[Signature]
(Registrar)

[Signature]
(Finance Officer)





Lakshmibai National Institute of Physical Education

Shakti Nagar, Mela Road, Gwalior - 474002

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/03/2023

(Amount - Rs.)		Current Year 2022-23	Previous Year 2021-22
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 (LNIP)	57,54,960.00	82,33,750.00
6	Debentures and Bonds	0.00	0.00
7	Fixed Deposits	0.00	0.00
8	Others	0.00	0.00
TOTAL		57,54,960.00	82,33,750.00

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(Vice Chancellor)

Date:
Place: GWALIOR

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(Registrar)

[Signature]
(Finance Officer)



Lakshmibai National Institute of Physical Education

Shakti Nagar, Mela Road, Gwalior - 474002

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/03/2023

(Amount - Rs.)		Current Year 2022-23	Previous Year 2021-22
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]
(Finance Officer)



Lakshmibai National Institute of Physical Education

Shakti Nagar, Mela Road, Gwalior - 474002

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/03/2023

(Amount - Rs.)		Current Year 2022-23	Previous Year 2021-22
SCHEDULE 7 - CURRENT LIABILITIES AND PROVISIONS:			
A. CURRENT LIABILITIES :			
1 Acceptances		0.00	0.00
2 Sundry Creditors			
a) For Goods		1,44,50,920.00	1,48,11,833.00
b) Miscellaneous Receipts on behalf of others		0.00	2,71,78,696.00
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 (GPF, Income Tax, PT, GST, EPF)		46,24,897.00	60,54,077.00
6 Current Liabilities			
a) <i>Unutilised Advance received from the body for running training program</i>			
i) Other Body (KVS, AIFF, NSRF, Culture Tribal Welfare Etc)			
b) <i>Contractor Receipts</i>			
i) EMD/SD		33,49,845.00	2,38,09,433.00
c) <i>Deduction From Salary</i>			
i) Faculty Club		17,470.00	0.00
ii) Skilled Worker Astt. Club		2,000.00	0.00
iii) Staff Club		14,740.00	0.00
d) <i>Contribution From Students</i>			
i) Caution Money		59,28,000.00	0.00
ii) Student Culture Club		90,72,235.00	0.00
iii) Insurance of Student		3,42,900.00	0.00
iv) Received from Special Activities		6,13,190.00	0.00
v) Student Welfare Club		5,98,900.00	0.00



Lakshmi Bai National Institute of Physical Education

Shakti Nagar, Mela Road, Gwalior - 474002

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/03/2023

e) Development Fund	39,49,250.00	0.00
f) Library Fund	8,72,500.00	0.00
g) Medical Fund	14,86,500.00	0.00
h) Sport Fund	40,54,750.00	0.00
i) Other Deduction	24,36,249.00	0.00
j) Others (Payable to Mess)	1,16,28,737.00	57,82,176.00
7 Inter Branch Account	5,43,247.00	5,43,247.00
8 Unutilised Grant		
8.1 Capital Grant	55,72,836.00	1,61,96,472.00
8.2 General Grant	3,48,20,698.05	9,28,24,815.90
TOTAL (A)	13,02,64,270.05	18,72,00,749.90

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(Vice Chancellor)

Date:

Place: GWALIOR

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(Registrar)

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(Finance Officer)



Lakshmibai National Institute of Physical Education

Shakti Nagar, Mela Road, Gwalior - 474002

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/03/2023

	(Amount - Rs.)	
	Current Year 2022-23	Previous Year 2021-22
B. PROVISIONS :		
1 For Taxation	61,722.68	36,879.68
2 Gratuity	0.00	0.00
3 Superannuation / Pension	50,99,613.00	46,21,831.00
4 Accumulated Leave Encashment	0.00	0.00
5 Trade Warranties / Claims	0.00	0.00
6 Others(Provisions for Expenses)	11,15,350.00	2,07,97,051.58
a) Salary	1,38,10,603.00	0.00
b) Security Service Charges	17,61,560.00	0.00
c) Electricity Charges	13,63,545.00	0.00
d) NPS	12,62,766.00	0.00
e) Maintenance of Building	6,66,844.00	0.00
f) Printing & Stationery	2,56,896.00	0.00
g) Maintenance of Play Filed	17,40,356.00	0.00
h) Others Provisions	24,00,019.58	0.00
TOTAL (B)	2,95,39,275.26	2,54,55,762.26
TOTAL (A + B)	15,98,03,545.31	21,26,56,512.16

(Signature)
(Vice Chancellor)

Date:
Place: GWALIOR

(Signature)
(Registrar)

(Signature)
(Finance Officer)



Lakshmi Bai National Institute of Physical Education

Shakti Nagar, Meia Road, Gwalior - 474002

SCHEDULES FORMING PART OF BALANCE SHEET FOR THE PERIOD 01/04/2022 TO 31/03/2023

SCHEDULE - B - FIXED ASSETS (LNIPE, Cwalior)										[Amount: Rs.]	
DESCRIPTION	WDV RATE	GROSS BLOCK				DEPRECIATION			NET BLOCK		
		COST as at 01/04/2022	ADDITIONS between 01/04/2022 to 31/03/2023	DEDUCTION between 01/04/2022 to 31/03/2023	COST as at 31/03/2022	As at the 01/04/2022	On Assets (including Additions) between 01/04/2022 to 31/03/2023	DEDUCTION between 01/04/2022 to 31/03/2023	Total up to the 31/03/2023	As at the CURRENT YEAR-END 31/03/2023	As at the PREVIOUS YEAR-END 31/03/2022
FIXED ASSETS :											
1 LAND:											
a) Freehold	0.00%	2.00	-	-	2.00	-	-	-	-	2.00	2.00
b) Leasehold	0.00%	-	-	-	-	-	-	-	-	-	-
2 BUILDINGS:											
a) On Freehold Land	4.87%	1,38,34,41,191.00	83,03,956.00	-	1,39,17,45,147.00	44,73,48,438.00	4,58,17,374.00	-	49,31,65,812.00	89,85,79,335.00	99,69,97,753.00
b) On leasehold Land	4.87%	-	-	-	-	-	-	-	-	-	-
c) Ownership Flats / Premises	4.87%	-	-	-	-	-	-	-	-	-	-
d) Superstructures on Land	4.87%	71,79,615.00	-	-	71,79,615.00	22,37,584.50	2,40,677.00	-	24,78,258.50	47,01,356.50	48,42,038.50
3 PLANT MACHINERY & EQUIPMENT											
a) Other Plant & Machinery	18.10%	16,90,25,977.58	97,63,208.00	1,67,906.00	17,86,41,576.58	13,69,80,441.62	68,91,923.00	30,337.00	14,39,45,027.62	3,46,99,551.96	3,20,45,535.96
b) Air Conditioner	13.51%	2,51,25,000.00	-	-	2,51,25,000.00	1,69,31,526.00	11,39,712.00	-	1,80,71,238.00	70,53,762.00	81,93,474.00
4 VEHICLES	31.23%	1,11,79,473.23	-	-	1,11,79,473.23	1,69,31,526.00	6,45,148.00	-	90,58,185.00	21,21,294.23	27,66,441.23
5 FURNITURE, FIXTURES	31.23%	11,24,96,562.33	31,50,338.00	3,307.00	11,56,78,173.33	10,23,68,702.19	37,72,736.00	1,033.00	10,61,46,405.19	95,03,188.14	1,07,27,860.14
6 OFFICE EQUIPMENT	45.07%	3,68,23,965.00	11,26,471.00	-	3,79,50,386.00	3,52,97,175.61	10,32,148.00	-	3,63,15,906.61	16,34,485.39	15,90,213.39
7 COMPUTER / PERIPHERALS	63.16%	6,88,54,326.24	14,27,400.00	-	7,02,81,806.24	6,70,79,018.68	17,70,388.00	-	6,68,49,550.68	14,32,255.56	17,75,313.56
8 ELECTRIC INSTALLATIONS	25.89%	10,52,88,600.72	75,78,917.00	147.00	11,28,67,370.72	9,12,20,756.76	50,37,180.00	38.00	9,69,57,848.76	1,80,09,521.96	1,33,67,843.96
9 LIBRARY BOOKS	18.10%	5,47,87,322.00	25,63,935.00	74,234.00	5,66,77,023.00	4,29,30,159.76	23,77,723.00	13,436.00	4,52,94,446.76	1,13,82,576.24	1,18,57,162.24
10 TUBEWELLS & WATER SUPPLY	45.07%	2,93,680.00	-	-	2,93,680.00	431.00	-	-	2,93,162.00	526.00	957.00
11 OTHER FIXED ASSETS(Laboratories)	45.07%	6,18,93,889.00	7,90,739.00	-	6,26,84,708.00	6,07,20,031.66	7,16,877.00	-	6,14,14,903.66	12,47,804.34	11,73,937.34
12 Solar Energy Plant	12.73%	4,42,50,438.00	-	-	4,42,50,438.00	1,85,83,299.00	32,67,427.00	-	2,18,50,736.00	2,23,99,712.00	2,56,67,139.00
13 ISSR Fixed Assets											
a) Plant & Machinery	18.10%	1,27,91,935.00	-	-	1,27,91,935.00	57,64,644.00	12,71,940.00	-	70,36,584.00	57,15,351.00	70,27,291.00
b) Computers	63.16%	5,08,997.00	-	-	5,08,997.00	4,42,978.00	16,055.00	-	4,99,033.00	9,364.00	75,419.00
TOTAL OF Current Year 2022-23		2,09,39,40,462.10	3,41,24,994.00	2,45,294.00	2,12,78,20,167.10	1,03,73,47,085.78	7,40,37,835.00	44,844.00	1,11,13,90,076.78	1,01,64,30,085.32	1,05,65,93,376.32
TOTAL OF Previous Year 2021-22		2,07,44,09,122.10	2,19,36,427.00	21,17,100.00	2,09,39,40,462.10	95,47,52,548.00	7,40,44,901.78	77,069.00	1,02,87,20,386.78	40,45,92,515.00	94,16,10,686.00
CAPITAL WORK-IN-PROGRESS											
TOTAL											

(Signature)
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[Registrar]

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[Vice Chancellor]

Date:
Place: GWALIOR



Lakshmi Bai National Institute of Physical Education

Shakti Nagar, Mela Road, Gwalior - 474002

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/03/2023

	Current Year 2022-23	Previous Year 2021-22
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

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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 BALANCE SHEET AS AT 31/03/2023

	Current Year 2022-23	Previous Year 2021-22
<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)	52,32,24,616.00	33,83,34,771.00
<u>TOTAL</u>	52,32,24,616.00	33,83,34,771.00

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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 BALANCE SHEET AS AT 31/03/2023

	Current Year 2022-23	Previous Year 2021-22
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	48,05,140.20	5,38,573.78
3 <u>Cash Mis-appropriated</u>	6,746.00	6,746.00
4 <u>Cash in Hand</u>	2,164.00	0.00
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	23,79,17,990.75	24,12,56,262.83
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)	24,27,32,040.95	24,18,01,582.61

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(Vice Chancellor)

Date:

Place: GWALIOR

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(Registrar)

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(Finance Officer)





Lakshmibai National Institute of Physical Education

Shakti Nagar, Mela Road, Gwalior - 474002

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/03/2023

B. LOANS, ADVANCES AND OTHER ASSETS :		
1 Loans		
a) Staff (130/131/415)	36,57,498.00	20,21,160.00
b) Other Entries engaged in activities / objectives similar to that of the entity	0.00	0.00
c) Loan to UGC-HRDC	1,17,54,960.00	83,04,775.00
2 Advances and other amounts recoverable in cash or in kind or for value to be received :		
a) On Capital Account	16,03,55,911.00	15,94,42,605.00
b) Prepayments	29,30,368.00	24,06,168.00
c) Others(RUN Appolo, Bharat Scout Guide etc.)	2,77,13,042.00	2,73,85,083.00
d) Grants Receivable	1,48,688.00	1,48,688.00
3 Income Accrued :		
a) on Investments from Earmarked / Endowment Funds	0.00	0.00
b) On Investments - Others	3,23,73,159.65	1,40,90,703.78
c) On Loans and Advances	0.00	0.00
d) Others (includes income due unrealised - Rs.....)	0.00	0.00
4 Claims Receivable	0.00	0.00
5 Inter Branch	5,59,519.00	3,90,20,688.00
TOTAL (B)	23,94,93,145.65	25,28,19,870.78
TOTAL (A + B)	48,22,25,186.60	49,46,21,453.39

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(Vice Chancellor)

Date:
Place: GWALIOR

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(Registrar)

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(Finance Officer)



Lakshmibai National Institute of Physical Education

Shakti Nagar, Mela Road, Gwalior - 474002

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31/03/2023

(Amount - Rs.)		Current Year 2022-23	Previous Year 2021-22
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	47,16,684.80	1,42,252.00
	f) Boarding Charges	0.00	0.00
TOTAL		47,16,684.80	1,42,252.00

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(Vice Chancellor)

Date:
Place: GWALIOR

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(Registrar)

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(Finance Officer)



Lakshmibai National Institute of Physical Education

Shakti Nagar, Mela Road, Gwalior - 474002

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31/03/2023

(Amount - Rs.)		Current Year 2022-23	Previous Year 2021-22
SCHEDULE 13 - GRANTS / SUBSIDIES :			
(Irrevocable Grants & Subsidies Received)			
1	Central Government (MYAS)	55,00,00,000.00	49,00,00,000.00
	Less: Unutilised General Grant FY 2022-23	-3,48,20,698.05	0.00
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	1,49,60,000.00
5	Institutions / Welfare Bodies	0.00	0.00
6	International Organisations	0.00	0.00
7	Others	0.00	0.00
TOTAL		51,51,79,301.95	50,49,60,000.00

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(Vice Chancellor)

Date:
Place: GWALIOR

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(Registrar)

[Signature]
(Finance Officer)



Lakshmibai National Institute of Physical Education

Shakti Nagar, Mela Road, Gwalior - 474002

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31/03/2023

(Amount - Rs.)		Current Year 2022-23	Previous Year 2021-22
SCHEDULE 14 - FEES / SUBSCRIPTIONS :			
1	Entrance Fees	0.00	0.00
2	Annual Fees/ Subscriptions	6,84,25,735.01	4,94,37,105.88
3	KVS In-service Program Fees	3,60,004.36	2,99,201.00
4	Consultancy Fees	0.00	0.00
5	Other Income	0.00	0.00
	(i) Prior Period adjustment	4,71,08,131.00	76,22,160.00
	(ii) Mess Receipts		
TOTAL		11,58,93,870.37	5,73,58,466.88

M. S. Singh
(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 31/03/2023

(Amount - Rs.)		Current Year 2022-23	Previous Year 2021-22
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		1,20,63,754.62	44,81,377.74
4 Others		0.00	0.00
5 Prior Period Adjustment		44,85,878.00	0.00
TOTAL		1,65,49,632.62	44,81,377.74


(Registrar)


(Finance Officer)


(Vice Chancellor)

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 31/03/2023

(Amount - Rs.)		Current Year 2022-23	Previous Year 2021-22
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

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(Vice Chancellor)

Date:
Place: GWALIOR

[Signature]
(Registrar)

[Signature]
(Finance Officer)



Lakshmi Bai National Institute of Physical Education

Shakti Nagar, Mela Road, Gwalior - 474002

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31/03/2023

(Amount - Rs.)

	Current Year 2022-23	Previous Year 2021-22
<u>SCHEDULE 17 - INTEREST EARNED :</u>		
1 On Term Deposits:		
a) With Scheduled Banks	2,69,92,814.00	1,47,84,133.00
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	32,94,896.00	31,47,916.85
b) With Non-Scheduled Banks	0.00	0.00
c) Post Office Savings Accounts	0.00	0.00
d) Others	71,496.00	2,60,632.00
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
<u>TOTAL</u>	3,03,59,206.00	1,81,92,681.85

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(Vice Chancellor)

Date:
Place: GWALIOR

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(Registrar)

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(Finance Officer)



Lakshmibai National Institute of Physical Education

Shakti Nagar, Mela Road, Gwalior - 474002

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31/03/2023

(Amount - Rs.)			
		Current Year 2022-23	Previous Year 2021-22
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		3,53,78,828.00	20,68,888.00
4 Miscellaneous Income		40,73,349.00	90,98,711.04
5 Profit & Loss Appropriation (Prior Period Adjustment)		0.00	0.00
TOTAL		3,94,52,177.00	1,11,67,599.04

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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 31/03/2023

(Amount - Rs.)		Current Year 2022-23	Previous Year 2021-22
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

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(Vice Chancellor)

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(Registrar)

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(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 31/03/2023

(Amount - Rs.)		
	Current Year 2022-23	Previous Year 2021-22
SCHEDULE 20 - ESTABLISHMENT EXPENSES :		
1 Salaries and Wages	20,09,87,702.00	21,15,18,409.00
2 Allowances and Bonus	6,38,92,881.00	5,47,58,506.95
3 Contribution to Provident Fund (GPF)	0.00	0.00
4 Contribution to Other Fund (New Pension Scheme)	1,58,02,828.00	1,06,51,469.00
5 Staff Welfare Expenses	0.00	0.00
6 Expenses on Employees Retirement and Terminal Benefits	10,50,30,316.00	8,20,08,977.00
7 Others	0.00	0.00
TOTAL	38,57,13,727.00	35,89,37,361.95


(Registrar)


(Finance Officer)


(Vice Chancellor)

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 31/03/2023

SCHEDULE 21 - OTHER ADMINISTRATIVE EXPENSES ETC.:		(Amount - Rs.)	
	Current Year 2022-23	Previous Year 2021-22	
1 Purchases	3,25,15,116.00	35,44,951.00	
2 Labour and processing Expenses	26,63,165.00	0.00	
3 Cartage and Carriage Inwards	0.00	0.00	
4 Electricity and Power	2,60,76,902.00	1,55,87,896.00	
5 Water Charges	0.00	0.00	
6 Insurance	0.00	0.00	
7 Repairs and Maintenance	4,87,33,278.00	2,58,93,227.00	
8 Service Tax	0.00	0.00	
9 Rent, Rates and Taxes	10,47,863.00	8,09,080.00	
10 Hiring of Vehicle	6,16,719.00	92,233.00	
11 Vehicles Running and Maintenance	13,62,064.00	6,73,357.00	
12 Postage, Telephone and Communication Charges	16,79,684.00	9,75,655.00	
13 Printing and Stationery	34,66,326.00	18,94,591.00	
14 Travelling and Conveyance Expenses	8,00,415.00	5,02,139.00	
15 Expenses on Seminar / Workshops	0.00	0.00	
16 Subscription Expenses	0.00	0.00	
17 Expenses on Fees	0.00	0.00	
18 Auditors Remuneration	6,58,615.00	5,75,706.00	
19 Hospitality Expenses	11,19,840.00	10,29,399.00	
20 Professional Charges	16,37,017.00	15,94,973.00	
21 Provision for Bad and Doubtful Debts / Advances	0.00	0.00	
22 Irrevocable Balances Written-off	0.00	13,313.00	
23 Packing Charges	0.00	0.00	
24 Freight and Forwarding Expenses	0.00	0.00	
25 Distribution Expenses	0.00	0.00	
26 Advertisement and Publicity	21,99,292.00	9,76,307.00	
27 Others Expenses	34,72,009.00	57,84,317.58	
28 Others (Working Expenses)	4,85,022.00	5,41,784.00	
29 Others Academic Expenses	31,03,125.00	71,79,661.00	
30 Office & Miscellaneous Expenses	1,26,75,190.95	28,99,354.00	
31 Security Expenses	2,07,64,436.00	3,06,93,277.00	
32 Other Expenses-			
(i) Swachhita Action Plan	1,14,60,243.00	1,14,24,678.00	
(ii) IISR	0.00	0.00	
(iii) Khelo India	0.00	0.00	
(iv) Mess Expenditure	3,88,82,135.50	58,58,647.00	
(v) National Cycling Academy	34,51,950.00	94,25,050.00	
(vi) Others (Participation Cost)	5,15,100.00	6,23,700.00	
33 Profit & Loss Appropriation (Prior Period Adjustment)	0.00	30,42,027.52	
TOTAL	21,93,85,507.45	13,16,35,323.10	


(Registrar)


(Finance Officer)


(Vice Chancellor)

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 31/03/2023

SCHEDULE 22 - EXPENDITURE ON GRANTS, SUBSIDIES ETC. :			
		Current Year 2022-23	Previous Year 2021-22
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

SCHEDULE 23 - INTEREST :			
		Current Year 2022-23	Previous Year 2021-22
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


(Registrar)


(Finance Officer)


(Vice Chancellor)

Date:
Place: GWALIOR



ANNEXURE - D

SIGNIFICANT ACCOUNTING POLICIES



SCHEDULE 24 - SIGNIFICANT ACCOUNTING POLICIES :

1 LNIPE follow CFA (Comon Format Account), by Ministry of Finance , Department of Expenditure.

2 ACCOUNTING CONVENTION

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

3 INVESTMENT

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

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

4 REVENUE RECOGNITION

4.1 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 .

5 GOVERNMENT GRANTS / SUBSIDIES

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



SCHEDULE 24 - SIGNIFICANT ACCOUNTING POLICIES :

6 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.

7 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 :

6.1.a	LNIFE	4,58,70,288.00
6.1.b	NERC	2,78,47,582.00
6.1.c	UGC-HRDC	3,25,121.00
6.2 Assets costing Rs. 5,000 or less each are fully provided.		

8 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.

- 4 In LNIP the unutilised General Grant Partaining to FY 2021-22 has been reduced from the corpus fund in FY 2021-22. There after the said unutilised grant for Rs 92824815.90 has been revaluated in the current Financial Year and there fore added in corpus fund in current financial year.

- 5 FDR Pertaining to pension were depicted in GPF A/c till preceeding financial year. These FDR's are now being shifted in LNIPE a/c and there fore its consequential affect is given through corpus fund

- 6 FDR Rs. 50,00,000/- of LNIPE of preceeding year has been taken in account and its interest has been credited to income & Expenditure account.

- 7 Prior period adjustments includes bank interest of preceeding financial year which had remain unaccounted in concerning preceeding financial year

Details are as :

1. Canara Bank FDR Interest	34,64,916.00
2. Axis Bank Saving Interest	72,544.00
3. State Bank of India MOD Interest	9,48,418.00
Total	44,85,878.00

- 8 Amount of Rs. (-)1,04,27,375/- has been transferred to "Special Reserve for Expenses" in the year 2006-07 and since then it is depicted in Balance-sheet under Schedule-2 "Reserve & Surplus". The said amount subject to certain adjustment made in preceeding year stood Rs. 1,09,46,745.85 has been return back to Capital/Corpus.

(Signature)
(Vice Chandellor)

(Signature)
(Registrar)

(Signature)
(Finance Officer)

Date:
Place: GWALIOR



ANNEXURE - F

STATEMENT OF
RECEIPTS & PAYMENTS

ANNUAL REPORT 2022-23



Lakshmibai National Institute of Physical Education, Gwalior

Shakti Nagar, Mela Road, Gwalior - 474002

RECEIPTS & PAYMENTS ACCOUNT FOR THE FINANCIAL YEAR ENDED 31/03/2023

RECEIPTS		Current Year 2022-23	Previous Year 2021-22	PAYMENTS		Current Year 2022-23	Previous Year 2021-22
I. Opening Balances:				I. Expenses:			
a) Cash in Hand		0.00	0.00	a) Establishment Expenses		35,85,39,797.00	33,45,81,926.00
b) Bank Balances		0.00	0.00	b) Administrative Expenses		20,80,82,674.45	10,52,73,578.00
i) In Current Accounts		0.00	0.00	c) EPF - LNP		65,872.00	
ii) In Deposit Accounts		0.00	0.00	II. Payments made against funds for various projects:		0.00	0.00
iii) Saving Accounts		23,44,36,223.81	9,71,15,486.77	(Name of the fund project should be shown along with the particular of payments made for each project)			
iv) Misc (SB)		68,20,039.02	27,44,408.02				
v) Cash Misappropriation Balance		6,476.00	6,476.00				
III. Grant Received:				III. Investments & deposits made:			
a) From Government of India		73,00,00,000.00	73,11,62,000.00	a) Out of earmarked/Endowment Funds		0.00	0.00
b) From Government of India (grant for Projects and National Workshop)		0.00	0.00	b) Out of Own Funds (Investment-Others)		30,68,77,317.00	32,10,68,215.00
c) From State Government		0.00	0.00				
d) From Other Sources		0.00	0.00	IV. Expenditure on Fixed Assets & Capital Work-in-progress:			
III. Income on Investments from:				a) Purchase of Fixed Assets		2,11,02,472.00	1,99,45,945.00
a) Earmarked/Endow. Funds		1,20,76,676.78	30,29,630.19	b) Expenditure on Capital Work in progress		6,31,79,479.00	6,91,17,718.00
b) Own Funds (Other. Investment)		0.00	0.00				
IV. Interest Receipts:				V. Refund Of Surplus money/Loans:			
a) On Bank Deposits		1,09,58,201.00	1,41,83,702.85	a) To NPPI & Khelo India			
b) On Electricity Deposit		65,239.00	2,56,084.00	b) To the State Government			
				c) To Other Providers of Fund			
V. Other Income				d) To NERC		11,60,00,000.00	7,50,00,000.00
a) Income from Sales / Services		47,07,984.80	1,32,288.00	e) To release of Security Deposits		4,10,000.00	12,000.00
b) Fees / Subscription		6,87,85,739.37	4,97,36,306.88	f) To Refund of fees & Other receipts		0.00	0.00
c) Other Sources		33,95,109.00	94,00,269.04	g) To Branch/Division		92,599.00	
d) Misc		8,28,40,949.00	96,89,548.00	VI. Finance Charges (Interest):			
VI. Amount Borrowed / Loans & Advances / Deposits				a) Advance to Staff		1,22,13,732.00	40,87,680.00
a) Loans & Advances		1,92,48,037.00	1,78,57,873.88	b) Other (MPEB Deposit, CBSE Refresher Course etc)		1,63,58,748.00	1,77,81,355.00
b) Loan Repaid from UGC - HRDC		40,00,000.00	15,90,349.00	c) Payment of Liabilities/statutory dues		14,91,73,404.00	9,80,28,840.00
c) Security Deposits		24,98,260.00	0.00	d) Repayment loan to LNP		1,00,00,000.00	
d) Amount Borrowed		0.00	9,16,603.00	e) Loan to UGC - HRDC		75,21,210.00	
e) Other receipt (Refund of Staff Advance)		61,61,097.00	14,20,441.00	VIII. Closing Balances:			
f) Other receipt (GP/NPS)		0.00	0.00	a) Cash in Hand		2,164.00	0.00
g) EPF - UGC HRDC		65,872.00	0.00	b) Bank Balances			
VII. Any Other Receipts				i) In Current Accounts		0.00	0.00
a) EPF, NPS, TDS, Cauton Money, EMD/SD etc.		11,56,29,600.42	7,88,83,144.20	ii) In Deposit Accounts		0.00	0.00
b) Refund of Advance		0.00	269.00	iii) Saving Accounts		22,47,49,497.23	23,44,36,223.81
c) Fund transfer between Plan / Non-Plan		0.00	0.00	iv) Misc (SB)		1,31,68,493.52	68,20,039.02
d) Fund transfer to NERC		60,00,000.00	51,05,828.00	c) Cash Misappropriated		6,476.00	6,476.00
e) Investment Matured		19,98,48,431.00	26,39,29,288.00				
f) Adjustment Entries for Bank Balances		0.00	0.00				
Total Rs.		1,50,75,43,935.20	1,28,71,59,995.83	Total Rs.		1,50,75,43,935.20	1,28,71,59,995.83

(Signature)
(Registrar)

(Signature)
(Vice Chancellor)

Date: _____
Place: GWALIOR



**ANNUAL ACCOUNTS
FOR THE PERIOD 01/04/2022 TO 31/03/2023**

OF

**Lakshmibai National Institute of Physical Education
(LNIFE)**

Shakti Nagar, Mela Road, Gwalior - 474002

**FOR THE FINANCIAL YEAR 2022-23
General Provident Fund (GPF)**
(A Subsidiary / Division account of LNIFE, 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 LNIPE, Gwalior)

BALANCE SHEET AS AT 31/03/2023

Previous Year As at 31st March 2022	LIABILITIES	Current Year	Previous Year	ASSETS	Current Year
		As at 31st March 2023	As at 31st March 2022		As at 31st March 2023
455,44,196.68	Corpus / Capital Fund: <i>Corpus Fund</i> (Schedule - A)	156,00,719.31	761,05,037.00	Investments: <i>Long - Term Investment in FDRs (GPF)</i> (Schedule - B)	617,93,406.00
384,80,306.00	Branch / Division: <i>LNIPE, Gwalior</i>	0.00	557,95,443.00	<i>Long-Term Investment in FDRs (Pension)</i> (Schedule - C)	0.00
729,24,066.00	Current Liabilities GPF Payable (Including Interest)	630,83,785.00	202,57,194.87	<i>Accrued Interest on FDRs Investments</i> (Schedule - D)	91,65,486.00
			5,83,061.00	Current Assets: <i>TDS on FDRs Investments:</i> (Schedule - E)	6,08,098.00
			42,07,832.81	<i>Bank Accounts:</i> (Schedule - F)	71,17,514.31
			0.00	<i>Cash in Hand</i>	0.00
1569,48,568.68	Total Rs.	786,84,504.31	1569,48,568.68	Total Rs.	786,84,504.31

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(Vice Chancellor)

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(Registrar)

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(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 LNIPE, Gwalior)

Income & Expenditure Account for the year ended 31/03/2023

Previous Year 2021-22	EXPENDITURE	Current Year 2022-23	Previous Year 2021-22	INCOME	Current Year 2022-23
172.00	Expenses and Charges:	265.50	16,39,268.00	Interest from FDRs Investment:	11,59,383.00
59,05,756.00	To Bank Charges	42,27,912.00	5,17,462.00	By Interest on SBI	0.00
	To Interest		14,64,116.00	By Interest on IDBI	0.00
18,58,396.00	Rectification Entries:	0.00	20,97,902.00	By Interest on UCO	0.00
0.00	By Opening Difference in Accured Int. on IDBI Bank		0.00	By Interest on Canara Bank	28,33,317.00
	By Opening Difference in Corpus Fund		30,76,974.00	By Interest on SBI Pension Investment	0.00
				By Interest on Canara Bank Pension Invest.	0.00
12,19,148.81	To Excess of Income over Expenditure	-1,42,198.50	1,87,750.81	Interest on Saving Bank:	93,279.00
				By Interest on SBI, Mela Road	
			0.00	By Others Income	0.00
89,83,472.81	Total Rs.	40,85,979.00	89,83,472.81	Total Rs.	40,85,979.00

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(Vice Chancellor)

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(Registrar)

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(Finance Officer)

Date:
Place: GWALIOR

ANNUAL REPORT 2022-23



Lakshmi Bai National Institute of Physical Education, Gwalior

Shakti Nagar, Mela Road, Gwalior - 474002

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

Receipts & Payments Account for the Year Ended 31/03/2023

Previous Year 2021-22	RECEIPTS	Current Year 2022-23	Previous Year 2021-22	PAYMENTS	Current Year 2022-23
60,70,480.81 1,04,149.44 7,03,490.75	To Opening Balance: SBI (A/C No. - 10025857441) SBI Pension Fund (A/C No. - 10025857688) PNB (A/C No. - 6550000100046641)	42,07,832.81 0.00 0.00	212,20,891.00 61,54,000.00	Withdrawals / Payment to Employees from Fund: By Full & Final Payment By Part of Final Payment	162,94,923.00 72,10,000.00
133,74,639.00	Contributions to Fund: To Employees Contribution received during the year	91,08,000.00	453,72,007.00 151,72,570.00 538,99,724.00	Re-investments Created: By Reinvestment in FDR Investment with Canara Bank By Reinvestment in FDR Investment with SBI By Reinvestment in FDR Pension Investment with Canara	462,32,946.00 0.00 0.00
349,32,489.00 81,51,387.00 144,22,818.00 96,99,170.00 512,54,855.00	Investments Encashment on Matured: 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	453,72,007.00 0.00 151,72,570.00 0.00 0.00	5,21,584.00 177.00 7,08,960.00	Expenses & deductions: By TDS deducted By Bank Charges Corpus Fund	1,05,712.00 265.50 0.00
17,15,670.00 7,49,752.00 18,09,974.00 29,30,644.00 12,56,304.00	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 IDBI Bank	22,34,700.00 7,72,972.00 0.00 0.00 0.00	1,05,828.02 42,07,832.81	Branch/Division LNIPE By Closing Balance: SBI (A/C No. - 10025857441)	75,00,000.00 71,17,514.31
0.00	Branch/Division LNIPE	75,00,000.00			
1,86,072.25 0.00 1,678.58	Interest Receipts on Saving Bank: To Interest on SBI, Mela Road To Interest on SBI, Mela Road (Pension Fund) To Interest on PNB, Thatipur	93,279.00 0.00 0.00			
1473,63,573.83	Total Rs.	844,61,360.81	1473,63,573.83	Total Rs.	844,61,360.81

Ashwini
(Finance Officer)

Ravi
(Registrar)

Mai
(Vice Chancellor)

Date:
Place: GWALIOR



Lakshmibai 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 the period 01/04/2022 TO 31/03/2023**

Schedule: A

Corpus / Capital Fund

S.No.	Particulars	Current Year 2022-23	Previous Year 2021-22
1	Opening Corpus / Capital Fund	455,44,196.68	2160,51,480.75
2	Add: Excess of Income over Expenditure	-1,42,198.50	12,19,148.81
3	Add: Contribution during the year	0.00	0.00
4	Less: Withdrawals during the year	0.00	0.00
5	Less: Adjustment of Pension Fund	-298,01,278.87	-1717,26,432.88
	Total	156,00,719.31	455,44,196.68

Schedule: B

Long -Term Investment in FDRs (Non-Pension)

S.No.	Particulars	Current Year 2022-23	Previous Year 2021-22
1	FDR Investment with Canara Bank	484,90,041.00	476,29,102.00
2	FDR Investment with SBI	133,03,365.00	284,75,935.00
	Total	617,93,406.00	761,05,037.00



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

S.No.	Particulars	Current Year 2022-23	Previous Year 2021-22
1	FDR Pension Investment with Canara Bank	0.00	557,95,443.00
	Total	0.00	557,95,443.00

Schedule: D Accrued Interest on FDRs Investments

S.No.	Particulars	Current Year 2022-23	Previous Year 2021-22
1	Accrued Interest on SBI Investment	64,16,281.00	64,68,610.00
2	Accrued Interest Canara Bank Investment	27,49,205.00	19,16,948.00
3	Accrued Interest on Canara Bank Pension Investment	0.00	118,71,636.87
	Total	91,65,486.00	202,57,194.87

Schedule: E TDS on FDRs Investments

S.No.	Particulars	Current Year 2022-23	Previous Year 2021-22
1	TDS on SBI Investment	1,26,550.00	61,377.00
2	TDS On UCO Investment	77,712.00	77,712.00
4	TDS On IDBI Investment	30,042.00	30,042.00
7	TDS on Canara Bank Pension Investment	0.00	2,85,775.00
8	TDS On Canara Bank Investment	3,73,794.00	1,28,155.00
	Total	6,08,098.00	5,83,061.00

ANNUAL REPORT 2022-23



Schedule: F

Bank Accounts

S.No.	Particulars	Current Year 2022-23	Previous Year 2021-22
1	State Bank of India, Meia Road (A/C No. - 10025857441)	71,17,514.31	42,07,832.81
Total		71,17,514.31	42,07,832.81

[Signature]
(Vice Chancellor)

[Signature]
(Registrar)

[Signature]
(Finance Officer)

Date:
Place: GWALIOR



ANNUAL ACCOUNTS

F.Y. 2022-23

OF

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

Shakti Nagar, Mela Road, Gwalior - 474002

For

STUDENTS WELFARE FUND

(A Subsidiary / Division account of LNPIE, Gwalior)



Cubhrestha
(FINANCE OFFICER)

Reve
(REGISTRAR)

(VICE CHANCELLOR)

Date: _____
Place: GWALIOR

Previous Year		LIABILITIES	Current Year	Previous Year	ASSETS	Current Year
As at	As at		As at	As at		As at
31st March 2022			31st March 2023	31st March 2022		31st March 2023
		<u>Corpus / Capital Fund:</u>			<u>Investment:</u>	
15,99,444.50		<i>Opening Corpus:</i>	16,59,605.50	11,85,590.00	FDR in SBI	12,39,100.00
0.00		<i>Add: Contribution during Year</i>	0.00	46,735.00	Accured Interest on FDR	49,835.00
71,791.00		<i>Add: Excess of Income over Exp.</i>	9,75,112.01		<u>Current Assets:</u>	
11,630.00		<i>Less: withdrawals</i>	0.00	18,445.00	TDS	25,680.00
					<i>Bank Account:</i>	
				4,08,835.50	SBI Mela Road (A/C No. 37044581445)	13,20,102.51
				0.00	<i>Cash in Hand</i>	0.00
16,59,605.50		Total Rs.	26,34,717.51	16,59,605.50	Total Rs.	26,34,717.51

Lakshmibai National Institute of Physical Education, Gwalior

Shakti Nagar, Mela Road, Gwalior - 474002

STUDENTS WELFARE FUND

(A Subsidiary / Division account of LNIPE, Gwalior)

Income & Expenditure Account for the Financial Year 2022-23

Previous Year 2021-22	EXPENDITURE	Current Year 2022-23	Previous Year 2021-22	INCOME	Current Year 2022-23
0.00	<u>Expenses of Fund:</u> To Bank Charges (MCC Issue) To Financial Grant	0.00 1,70,000.00	10,971.00	<u>Interest on Saving A/c:</u> By Interest income on Contribution (SBI, Mela Road - Saving Bank)	14,737.01
71,791.00	To Excess of Income over Expenditure	9,75,112.01	60,820.00	By Transfer From LNIPE By Transfer From LNIPE (Prior Period)	2,32,900.00 8,33,630.00
71,791.00	Total Rs.	11,45,112.01	71,791.00	<u>Interest on FDR Investment:</u> By Interest on SBI	63,845.00
				Total Rs.	11,45,112.01

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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, Gwalior
Shakti Nagar, Mela Road, Gwalior - 474002

STUDENTS WELFARE FUND

(A Subsidiary / Division account of LNIPE, Gwalior)

Receipts & Payments Account for the Financial Year 2022-23

Previous Year 2021-22	RECEIPTS	Current Year 2022-23	Previous Year 2021-22	PAYMENTS	Current Year 2022-23
4,09,494.50	To Opening Balance: SBI (A/C No. 37044581445)	4,08,835.50	11,630.00	Withdrawals / Payments from Fund: By Financial Assistance granted	0.00
0.00	Contributions to Fund: To Creation & Contribution to Fund	0.00		Expenses of Fund: By Bank Charges (MCC Issue)	12,39,100.00
11,85,590.00	Investment Encashment on Matured To FDR Investment in SBI	11,85,590.00	12,40,325.00	By Investment with SBI Bank	1,70,000.00
60,820.00	Interest Received on FDR To FDR Investment in SBI	60,745.00	6,085.00	By Fees Granted	7,235.00
0.00	Income Transfer from LNIPE	10,66,530.00	0.00	Expenses & Deduction By TDS	
10,971.00	Interest Receipts: To Interest received on Contribution with (SBI, Mela Road - Saving Bank)	14,737.01	4,08,835.50	By Closing Balance: SBI (A/C No. 37044581445)	13,20,102.51
16,66,875.50	Total Rs.	27,36,437.51	16,66,875.50	Total Rs.	27,36,437.51

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(VICE CHANCELLOR)

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(REGISTRAR)

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(FINANCE OFFICER)



Date:
Place: GWALIOR