

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

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


(Vice Chancellor)


(Registrar)


(Finance Officer)

Date:
Place: GWALIOR

ANNEXURE - B

INCOME & EXPENDITURE ACCOUNT

Lakshmibai 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.)			Current Year 2022-23	Previous Year 2021-22
	Schedule			
INCOME				
a. Income from Sales / Services	12		47,16,684.80	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			

(Vice Chancellor)

(Registrar)

(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		2,02,29,27,725.39	1,89,28,88,283.81
Add / (Deduct): General Grant Revalidate (FY 2021-22) (Note No. 4, Schedule - 25)		9,28,24,815.90	0.00
Add: Contributions towards Corpus / Capital Fund		7,00,00,000.00	9,14,02,471.12
Add / (Deduct): Capital Grant Revalidate (FY 2021-22)		1,61,96,472.00	0.00
Add / (Deduct): Unutilised Capital Grant (Note No. 4, Schedule - 25)		-55,72,836.00	0.00
Add: Being the reversal of Leasehold value wrongly debited to Office Exp. A/c in the year 2014-15		0.00	4,08,000.00
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	5,81,260.00
Add / (Deduct): Trasfer (GPF/NPS) (Note No. 5, Schedule - 25)		2,91,86,773.87	94,79,360.00
Add / (Deduct): Canara Bank FDR (Note No. 6, Schedule - 25)		50,00,000.00	0.00
Add / (Deduct): Special Reserves(For Expenses): (Note No. 8, Schedule - 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

(Vice Chancellor)

(Registrar)

(Finance Officer)

Date:
Place: GWALIOR

Lakshmbai National Institute of Physical Education

Shakti Nagar, Meia 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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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 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


(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 31/03/2023

(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

[Signature]
(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
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)

Date:
Place: GWALIOR


(Registrar)


(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		33,49,845.00	2,38,09,433.00
a) <i>Unutilised Advance received from the body for running training program</i>			
i) Other Body (KVS, AIFP, NSRF, Culture Tribal Welfare Etc)		1,74,43,141.00	0.00
b) <i>Contractor Receipts</i>			
i) EMD/SD		84,41,265.00	
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

Shakti Nagar, Mela Road, Gwalior - 474002

SCHEDULE 1 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

(Registrar)

Submestra
(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


(Vice Chancellor)

Date:
Place: GWALIOR


(Registrar)


(Finance Officer)

Lakshmbai National Institute of Physical Education
Shakti Nagar, Mele Road, Gwalior - 474002

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

SCHEDULE 8 - FIXED ASSETS: (LNIPPE, Gwalior)									
(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 31/03/2023	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
FIXED ASSETS:									
1 LAND:									
a) Freehold	0.00%	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
b) On Leasehold Land	4.87%	-	-	-	-	-	-	-	-
c) Ownership Flats / Premises	4.87%	-	-	-	-	-	-	-	-
d) Superstructures on Land not belonging to the entity	4.87%	71,79,615.00	-	-	71,79,615.00	22,37,881.50	2,40,677.00	-	24,78,258.50
3 PLANT MACHINERY & EQUIPMENT									
a) Other Plant & Machinery	18.10%	16,90,25,977.58	97,83,208.00	1,67,606.00	17,86,41,579.58	13,69,80,441.62	69,91,923.00	30,337.00	14,39,42,027.62
b) Air Conditioner	13.91%	2,31,25,000.00	-	-	2,31,25,000.00	1,69,31,526.00	11,39,712.00	-	1,80,71,238.00
4 VEHICLES	31.23%	1,11,79,473.23	-	-	1,11,79,473.23	84,13,032.00	6,45,148.00	-	90,58,130.00
5 FURNITURE, FIXTURES	45.07%	11,24,96,562.33	31,50,338.00	3,307.00	11,56,43,593.33	10,23,68,702.19	37,72,796.00	1,033.00	10,61,40,405.19
6 OFFICE EQUIPMENT	63.16%	3,68,23,965.00	11,26,421.00	-	3,79,50,386.00	3,52,83,751.61	10,22,149.00	-	3,63,15,900.61
7 COMPUTER / PERIPHERALS	22.89%	6,88,54,326.24	14,27,480.00	-	7,02,81,806.24	6,70,79,012.68	17,70,538.00	-	6,88,49,550.68
8 ELECTRIC INSTALLATIONS	18.10%	10,52,88,600.72	75,78,517.00	147.00	11,28,67,370.72	9,19,20,756.76	50,37,130.00	38.00	9,69,57,848.76
9 LIBRARY BOOKS	45.07%	5,47,87,322.00	19,63,935.00	74,234.00	5,66,77,023.00	4,39,30,159.76	23,77,723.00	-	4,52,34,446.76
10 TUBEWELLS & WATER SUPPLY	45.07%	2,93,688.00	-	-	2,93,688.00	2,92,731.00	431.00	-	2,93,162.00
11 OTHER FIXED ASSETS (Laboratories)	12.73%	6,18,93,968.00	7,90,739.00	-	6,26,84,708.00	6,07,20,031.66	7,16,872.00	-	6,14,35,903.66
12 Solar Energy Plant		4,42,50,438.00	-	-	4,42,50,438.00	1,85,83,299.00	32,67,427.00	-	2,23,99,712.00
13 ISSR Fixed Assets									
a) Plant & Machinery	18.10%	1,27,91,995.00	-	-	1,27,91,995.00	57,64,644.00	12,71,940.00	-	70,27,291.00
b) Computers	63.16%	5,06,897.00	-	-	5,06,897.00	4,82,978.00	16,055.00	-	4,99,033.00
TOTAL OF Current Year 2022-23		2,09,39,40,462.10	3,41,24,994.00	2,45,294.00	2,12,78,20,162.10	1,03,73,47,085.78	7,40,87,835.00	44,844.00	1,11,13,90,076.78
TOTAL OF Previous Year 2021-22		2,07,44,09,322.10	2,19,30,427.00	21,17,100.00	2,09,39,40,462.10	95,47,52,548.00	7,40,44,901.78	77,066.00	1,02,87,20,380.78
CAPITAL WORK-IN-PROGRESS									
TOTAL									
								40,45,92,515.00	34,16,10,686.00
								1,42,10,22,600.32	1,39,82,04,062.32



(Registrar)



(Vice Chancellor)



(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 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)

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

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


(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 31/03/2023

	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

[Signature]

(Vice Chancellor)

Date:

Place: GWALIOR

[Signature]

(Registrar)

[Signature]

(Finance Officer)

Lakshmibai National Institute of Physical Education

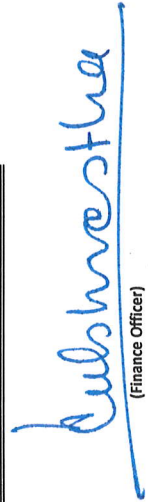
Shakti Nagar, Mela Road, Gwalior - 474002

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

B. LOANS, ADVANCES AND OTHER ASSETS :		
1 <u>Loans</u>		
a) Staff (130/131/415)	36,57,498.00	20,21,160.00
b) Other Entities 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 <u>Advances and other amounts recoverable in cash or in kind or for value to be received :</u>		
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 (RIN 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 <u>Income Accrued :</u>		
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 <u>Claims Receivable</u>	0.00	0.00
5 <u>Inter Branch</u>	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


(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 31/03/2023

		(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


(Vice Chancellor)

Date:
Place: GWALIOR


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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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Date:
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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)

[Signature]
(Registrar)

[Signature]
(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	0.00
b) Other Bonds / Debentures	0.00	0.00	0.00
2 Dividends:			
a) On Shares	0.00	0.00	0.00
b) On Mutual Fund Securities	0.00	0.00	0.00
3 Rents	1,20,63,754.62	44,81,377.74	
4 Others	0.00	0.00	0.00
5 Prior Period Adjustment	44,85,878.00	0.00	0.00
TOTAL	1,65,49,632.62	44,81,377.74	


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Date:
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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

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


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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

	Current Year 2022-23	Previous Year 2021-22
SCHEDULE 17 - INTEREST EARNED :		
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
TOTAL	3,03,59,206.00	1,81,92,681.85


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Date:
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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


(Vice Chancellor)

Date:
Place: GWALIOR


(Registrar)


(Finance Officer)

Lakshmbai National Institute of Physical Education

Shakti Nagar, Mela Road, Gwalior - 474002

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

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

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(Registrar)

[Signature]
(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 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


(Vice Chancellor)


(Registrar)


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Date:
Place: GWALIOR

Lakshmbai National Institute of Physical Education

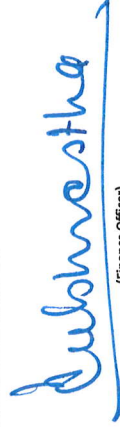
Shakti Nagar, Meila Road, Gwalior - 474002

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

SCHEDULE 21 - OTHER ADMINISTRATIVE EXPENSES ETC.:		Current Year 2022-23	Previous Year 2021-22
(Amount - Rs.)			
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) Swachhta Action Plan	1,14,60,243.00	1,14,24,678.00
	(ii) iissr	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


(Vice Chancellor)

Date:
Place: GWALIOR


(Registrar)


(Finance Officer)

ANNEXURE - D

SIGNIFICANT ACCOUNTING POLICIES

SCHEDULE 24 - SIGNIFICANT ACCOUNTING POLICIES :

1 LNIFE 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	LNIPE	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 LIABILITIES & 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 Pertaining 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.
In NERC

- 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 preceding year stood Rs. 1,09,46,745.85 has been return back to Capital/Corpus.


(Vice Chancellor)


(Registrar)


(Finance Officer)

Date:
Place: GWALIOR

ANNEXURE - F

STATEMENT OF
RECEIPTS & PAYMENTS

Lakshmi Bai 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	10,62,73,578.00
c) In Current Accounts		0.00	0.00	c) EPF - LNP		65,872.00	
d) In Deposit Accounts		0.00	0.00	II. Payments made against funds for various projects:			
e) In 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)		0.00	0.00
f) In Misc (SBI)		68,20,039.02	27,44,408.02				
g) Cash Misappropriation Balance		6,476.00	6,476.00				
II. Grant Received:		73,00,00,000.00	73,11,62,000.00	III. Investments & deposits made:			
a) From Government of India		0.00	0.00	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:		1,20,76,676.78	30,29,630.19	a) Purchase of Fixed Assets		2,11,02,472.00	1,99,45,945.00
a) Earmarked/Endow. Funds		0.00	0.00	b) Expenditure on Capital-Work-in-progress		6,31,79,479.00	6,91,17,718.00
b) Own Funds (Other Investment)							
IV. Interest Receipts:		1,09,58,201.00	1,41,83,702.85	V. Refund Of Surplus money/Loans:			
a) On Bank Deposits		65,239.00	2,56,084.00	a) To NPFF & Khelo India			
b) On Electricity Deposit				b) To the State Government		11,60,00,000.00	7,50,00,000.00
V. Other Income		47,07,984.80	1,32,288.00	c) To Other Providers of Fund		4,10,000.00	12,000.00
a) Income from Sales / Services		6,87,85,739.37	4,97,36,306.88	d) To NERC		92,599.00	0.00
b) Fees / Subscription		33,95,109.00	94,00,269.04	e) To release of Security Deposits		0.00	0.00
c) Other Sources		8,28,40,949.00	96,89,548.00	f) To Refund of fees & Other receipts		0.00	0.00
d) Misc				g) To Branch/Division			
VI. Amount Borrowed / Loans & Advances /Deposits		1,92,48,037.00	1,78,57,873.88	VI. Finance Charges (Interest):			
a) Loans & Advances		40,00,000.00	15,90,349.00	VII. Other Payments (Specify):			
b) Loan Repaid from UGC- HRDC		24,98,260.00	0.00	a) Advance to Staff		1,22,13,732.00	40,87,680.00
c) Security Deposits		0.00	0.00	b) Other (NPFB Deposit, CESE Refresher Course etc)		1,63,58,748.00	1,77,81,355.00
d) Amount Borrowed		61,61,097.00	9,16,603.00	c) Payment of Liabilities/statutory dues		14,91,73,404.00	9,80,28,840.00
e) Other receipt (Refund of Staff Advance)		0.00	0.00	d) Repayment Loan to LNP		1,00,00,000.00	
f) Other receipt (GPF/NPS)		0.00	14,20,441.00	e) Loan to UGC- HRDC		75,21,210.00	
g) EPF - UGC HRDC		65,872.00	0.00	VIII. Closing Balances:			
VII. Any Other Receipts		11,56,29,600.42	7,88,83,144.20	a) Cash in Hand		2,164.00	0.00
a) EPF, NPS, TDS, Cauton Money, EMD/SD etc.		0.00	269.00	b) Bank Balances		0.00	0.00
b) Refund of Advance		0.00	0.00	c) In Current Accounts		0.00	0.00
c) Fund transfer between Plan / Non-Plan		60,00,000.00	51,05,828.00	d) In Deposit Accounts		22,47,49,897.23	23,44,36,223.81
d) Fund transfer to NERC		19,98,48,431.00	26,39,29,288.00	e) In Saving Accounts		1,31,68,493.52	68,20,039.02
e) Investment Matured		0.00	0.00	f) Misc (SBI)		6,476.00	6,476.00
f) Adjustment Entries for Bank Balances				g) Cash Misappropriated			
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)
(Finance Officer)

(Signature)
(Registrar)

(Signature)
(Vice Chancellor)

Date: _____
Place: GWALIOR