

FINAL STATEMENT

FY 2023-24

NATIONAL SPORTS UNIVERSITY

NATIONAL SPORTS UNIVERSITY
BALANCE SHEET AS AT 31ST MARCH 2024

(Amount in Rs.)

PARTICULARS	SCHEDULE	Current Year	Previous Year
I. SOURCES OF FUNDS			
CORPUS/CAPITAL FUND	1	2,22,32,84,420	1,17,62,92,859
DESIGNATED/ EARMARKED / ENDOWMENT FUNDS	2	2,92,63,627	60,86,065
CURRENT LIABILITIES & PROVISIONS	3	2,51,33,332	33,59,99,453
	Total (I)	2,27,76,81,379	1,51,83,78,377
II. APPLICATION OF FUNDS			
FIXED ASSETS	4		
Tangible Assets		11,39,78,841	5,40,94,608
Intangible Assets		1	1,14,904
Capital Works-In-Progress		2,05,67,00,000	1,08,25,00,000
INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS	5		
Long Term		-	-
Short Term		-	-
INVESTMENTS - OTHERS	6	-	-
CURRENT ASSETS	7	10,68,37,585	38,11,05,834
LOANS, ADVANCES & DEPOSITS	8	1,64,952	5,63,031
	Total (II)	2,27,76,81,379	1,51,83,78,377
SIGNIFICANT ACCOUNTING POLICIES	23		
CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS	24		

For and on behalf of
NATIONAL SPORTS UNIVERSITY


 उप कित्ति अधिकारी
 राष्ट्रीय खेल विश्वविद्यालय
 इम्फाल, मणिपुर
 Deputy Finance Officer
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 Imphal, Manipur


 Registrar
 National Sports University
 Imphal, Manipur

NATIONAL SPORTS UNIVERSITY
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

(Amount in Rs.)

PARTICULARS	SCHEDULE	Current Year	Previous Year
I. INCOME			
Academic Receipts	9	2,31,83,428	2,25,79,332
Grants / Subsidies	10	8,32,60,287	7,31,71,815
Income from investment	11	-	-
Interest earned	12	15,41,932	10,86,959
Other Income	13	3,93,079	3,73,400
Prior Period Income	14	-	-
	Total (I)	10,83,78,726	9,72,11,506
II. EXPENDITURE			
Staff Payments & Benefits (Establishment expenses)	15	4,18,97,356	3,76,73,615
Academic Expenses	16	1,20,96,208	1,25,88,097
Administrative and General Expense	17	3,53,27,865	3,24,57,222
Transportation Expenses	18	17,55,000	17,05,500
Repairs & Maintenance	19	39,84,060	13,12,838
Finance cost	20	3,522	17,719
Depreciation	4	1,31,34,717	59,01,154
Other Expenses	21	2,92,484	-
Prior Period Expenses	22	-	15,18,399
	Total (II)	10,84,91,212	9,31,74,544
Balance being excess of Income over Expenditure (I-II)		(1,12,486)	40,36,962
Transfer to / from Designated Fund			
Building fund		-	-
Others (specify)		-	-
Balance Being Surplus/(Deficit) Carried To Corpus/ Capital Fund		(1,12,486)	40,36,962
SIGNIFICANT ACCOUNTING POLICIES	23		
CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS	24		

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NATIONAL SPORTS UNIVERSITY

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2024

SCHEDULE: 1 - CORPUS/CAPITAL FUND	Current Year	(Amount in Rs.) Previous Year
Balance at the beginning of the year	1,17,62,92,859	6,17,79,974
Add: Contributions towards Corpus/Capital Fund from NSUS	-	-
Add: Grants from UGC, Government of India and State Government to the extent utilized for capital expenditure	1,04,71,04,047	1,10,82,16,503
Add: Adjustment of PY Grant Utilised	-	22,59,420
Add: Assets Purchased out of Sponsored Projects, where ownership vests in the institution	-	-
Add: Assets Donated/Gifts Received from HSCL	-	-
Less: Balance Transferred to Unutilised Grant Balance	-	-
Less: Balance Transferred to Interest to be replenished	-	-
Add: Excess of Income over expenditure transferred from the Income & Expenditure Account	(1,12,486)	40,36,962
TOTAL	2,22,32,84,420	1,17,62,92,859
(Deduct) Deficit transferred from the Income & expenditure Account		
Balance at the year end	2,22,32,84,420	1,17,62,92,859


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SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2024

SCHEDULE: 2 - DESIGNATED/ EARMARKED / ENDOWMENT FUNDS	Fund wise breakup				(Amount in Rs.)	
	FUND ICMR	FUND HRDS Sch	FUND CCC	Endowment Fund	TOTAL	
A.					Current Year	Previous Year
a) Opening balance	60,86,065.00	-			60,86,065.00	
b) Additions during the year	-	4,41,57,154.00			4,41,57,154.00	60,86,065.00
c) Income from investments made of the funds		-			-	
d) Accrued Interest on investments/Advances		-			-	
e) Interest on Savings Bank a/c	1,06,921.00	85,493.00			1,92,414.00	
f) Other additions (Specify nature)					-	
TOTAL (A)	61,92,986.00	4,42,42,647.00			5,04,35,633.00	60,86,065.00
B.						
Utilisation/Expenditure towards objectives of funds						
ii) Capital Expenditure	44,01,876.00				44,01,876.00	
ii) Revenue Expenditure	5,54,795.00	1,62,15,335.00			1,67,70,130.00	
TOTAL (B)	49,56,671.00	1,62,15,335.00			2,11,72,006.00	
Closing balance at the year end (A - B)	12,36,315.00	2,80,27,312.00			2,92,63,627.00	60,86,065.00

Represented by

Cash and Bank Balances	12,36,315.00	2,80,27,312.00			2,92,63,627.00	60,86,065.00
Investments						
Interest accrued but not due						
TOTAL	12,36,315.00	2,80,27,312.00			2,92,63,627.00	60,86,065.00


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SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2024

(Amount in Rs.)

SCHEDULE: 3 - CURRENT LIABILITIES & PROVISIONS		Current Year	Previous Year
A. Current Liabilities			
1. Deposits from staff		-	-
2. Deposits from students		-	-
3. Sundry Creditors		-	-
a) For Goods & Services		-	-
b) Others		-	-
4. Deposit-Others (including EMD, Security Deposit)		-	-
5. Statutory Liabilities (GPF, TDS, WC TAX, CPF, GIS, NPS):			
a) Overdue		-	-
b) Others		-	-
6. Other Current Liabilities		34,77,601	14,12,510
a) Salaries		-	-
b) Receipts against sponsored projects		-	-
c) Receipts against sponsored fellowships & scholarships		-	-
d) Unutilised Grants (ref note 3a)		1,47,81,080	32,56,74,899
e) Grants in advance		-	-
f) Other funds - Academic		1,96,640	-
g) Other liabilities- Interest to be replenished to MOS, GOI		66,78,011	89,12,044
Total (A)		2,51,33,332	33,59,99,453
B. Provisions			
1. For Taxation		-	-
2. Gratuity		-	-
3. Superannuation Pension		-	-
4. Accumulated Leave Encashment		-	-
5. Trade Warranties/Claims		-	-
6. Others (Specify)		-	-
Total (B)			
Total (A+B)		2,51,33,332	33,59,99,453


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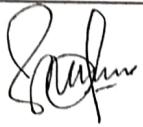

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SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2024

SCHEDULE: 3(a) Unutilised Grants From Government of India		(Amount In Rs.)	
		Current Year	Previous Year
A. Government of India Grants			
Balance B/f (transferred from Corpus Fund)		32,56,74,899	61,51,57,637
Receipts during the year		81,94,70,515	89,41,65,000
	Total	1,14,51,45,414	1,50,93,22,637
Less: Refunds		-	-
Less: Adjustment of PY Corpus fund		1,04,71,04,047	22,59,420
Less: Utilised for Capital expenditure (A)		8,32,60,287	1,10,82,16,503
Less: Utilised for Revenue Expenditure (B)		1,47,81,080	7,31,71,815
Unutilised Grant Balance C/F (C)		1,47,81,080	32,56,74,899
Total		1,47,81,080	32,56,74,899


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SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2024

S.No	Tangible Assets	Gross Block				Depreciation				(Amount in Rs.)	
		Op Balance 01.04.2023	Additions	Deductions	Cl Balance 31.03.2024	Dep Opening Balance	Depreciation for the Year	Deductions / Adjustment	Total Depreciation	31.03.2024	31.03.2023
1	Land	-			-	-	-	-	-	-	-
2	Site Development	-			-	-	-	-	-	-	-
3	Buildings	-			-	-	-	-	-	-	-
4	Roads & Bridges	-			-	-	-	-	-	-	-
5	Tube wells & Water Supply	3,68,359	-		3,68,359	29,408	7,367		36,775	3,31,584	3,38,951
6	Sewerage & Drainage	-			-	-	-	-	-	-	-
7	Electrical Installation and equipment	5,90,133	87,796		6,77,929	42,429	33,897		76,326	6,01,603	5,47,704
8	Plant & Machinery	7,78,600	22,490		8,01,090	1,52,705	40,055		1,92,760	6,08,330	6,25,895
9	Sports Equipment	4,04,62,893	6,63,78,251		10,68,41,144	47,42,509	85,47,292		1,32,89,801	9,35,51,343	3,57,20,384
10	Office Equipment	7,17,477	5,18,195		12,35,672	2,16,494	92,676		3,09,170	9,26,502	5,00,983
11	Audio Visual Equipment	6,39,650	2,79,593		9,19,243	2,08,805	68,943		2,77,748	6,41,495	4,30,845
12	Computers & Peripherals	47,10,689	13,02,546		60,13,235	24,00,421	12,02,647		36,03,068	24,10,167	23,10,268
13	Furniture, Fixtures & Fittings	1,21,65,721	25,45,995		1,47,11,716	27,97,315	11,03,379		39,00,694	1,08,11,022	93,68,406
14	Vehicles	-			-	-	-	-	-	-	-
15	Lib. Books & Scientific Journals	51,60,094	4,48,458		56,08,552	13,94,315	5,60,855		19,55,170	36,53,382	37,65,779
16	Small Value Assets	5,24,749	-		5,24,749	39,356	41,980		81,336	4,43,413	4,85,393
Total(A)		6,61,18,365	7,15,83,324	-	13,77,01,689	1,20,23,757	1,16,99,091	-	2,37,22,848	11,39,78,841	5,40,94,608
17	Capital Work in Progress (B)	1,08,25,00,000	97,42,00,000	-	2,05,67,00,000	-	-	-	-	2,05,67,00,000	1,08,25,00,000
S.No	Intangible Assets	Op Balance 01.04.2023	Additions	Deductions	Cl Balance	Dep Opening Balance	Amortization for the Year	Deductions / Adjustments	Total Amortization / Adjustments	31.03.2024	31.03.2023
18	Computer Software	35,31,145	13,20,723		48,51,868	34,16,241	14,35,626	-	48,51,867	1	1,14,904
19	E-Journals	-			-	-	-	-	-	-	-
20	Patents & Copyrights	-			-	-	-	-	-	-	-
Total (C)		35,31,145	13,20,723	-	48,51,868	34,16,241	14,35,626	-	48,51,867	1	1,14,904
Grand Total (A+B+C)		1,15,21,49,510	1,04,71,04,047	-	2,19,92,53,557	1,54,39,998	1,31,34,717	-	2,85,74,715	2,17,06,78,842	1,13,67,09,512

Note: The figure in Column "Deductions" under Gross Block against the head Capital Work in Progress represents the transfer from Work in Progress to Assets during the year.
The figures in column "Additions" during the year under Gross Block against Assets 1 to 14 include transfer from Work in Progress during the year, as well as further acquisitions during the year.


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NATIONAL SPORTS UNIVERSITY

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2024

(Amount in Rs.)

SCHEDULE: 5- INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS	Current Year	Previous Year
1. In Government Securities		-
2. In State Government Securities		-
3. Other approved Securities		-
4. Shares		-
5. Debentures and Bonds		-
6. Term Deposits with Banks		-
7. Others (to be specified)		-
Total		-

SCHEDULE: 6 - INVESTMENTS - OTHERS	Current Year	Previous Year
1. In Government Securities		-
2. In State Government Securities		-
3. Other approved Securities		-
4. Shares		-
5. Debentures and Bonds		-
6. Others (to be specified)		-
Total		-

SCHEDULE: 7 - CURRENT ASSETS	Current Year	Previous Year
1. Stock		
a) Sports Equipment		
b) loose Tools		
c) Publications		
d) laboratory chemicals, consumables and glass ware		
e) Building Material		
f) Electrical Material		
g) Stationery		
h) Water supply material		
2. Sundry Debtors		
a) Debts outstanding for a period exceeding six months		
b) Others		
3. Cash and Bank Balances		
a) With Scheduled Banks:		
- In Current Account		
- In term deposit Accounts		
- In Savings Accounts		
- Indian Overseas Bank A/c No 073201000035210	1,65,52,794	3,65,97,082
- HDFC Bank A/c No 50100366687337	4,66,75,550	4,56,69,412
- State Bank of India A/c No 40804878133	55,70,491	28,20,53,039
- Indian Overseas Bank A/c No # 38476	30,67,370	13,18,301
- Indian Overseas Bank A/c No #39119	12,36,315	-
- IOB Bank A/c No # 39588	57,07,753	-
- HDFC Bank A/c No #15729	2,80,27,312	-
b) With non-Scheduled Banks:		
- In term deposit Accounts		
- In Savings Accounts		
c) Cash balances in hand (including cheque/drafts & imprest)		
4. Grant Receivable		1,54,68,000
Total	10,68,37,585	38,11,05,834



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SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2024

(Amount in Rs.)

SCHEDULE: 8 - LOANS, ADVANCES & DEPOSITS	Current Year	Previous Year
1. Advances to employees: (Non-interest bearing)		
a) Salary		-
b) Festival		-
c) Medical Advance		-
d) Other (to be specified)		-
2. Long Term Advances to employees: (Interest bearing)		
a) Vehicle loan		-
b) Home loan		-
c) Others (to be specified)		-
3. Advances recoverable in cash or in kind or for value to be received		
a) On Capital Account		-
b) to Suppliers		-
c) Others		-
4. Prepaid Expenses	1,61,402	5,59,481
a) Insurance		
b) Other expenses		
5. Deposits		
a) Telephone		
b) Lease Rent		
c) Electricity		
d) AI GTE, if applicable		
e) LPG Security Deposit	3,550	3,550
6. Income Accrued		
a) On Investments from Earmarked/ Endowment Funds		
b) On Investments-Others		
c) On Loans and Advances		
d) Others (includes income due unrealized)		
7. Other- Current assets receivable from UGC/sponsored project		
a) Debit balances in Sponsored Projects		
b) Debit balances in Sponsored Fellowships & Scholarships		
c) Grants Receivable		
d) Other receivables from UGC		
8. Claims Receivable		
Total	1,64,952	5,63,031


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SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2024
(Amount in Rs.)

SCHEDULE: 9 - ACADEMIC RECEIPTS	Current Year	Previous Year
FEES FROM STUDENTS		
Academic		
1. Tuition fee		
2. Admission fee	2,30,75,030	2,22,14,123
3. Enrolment fee	-	-
4. Library Admission fee	-	-
5. Laboratory fee	-	-
6. Art & Craft fee	-	-
7. Registration fee	1,08,398	3,63,209
8. Syllabus fee	-	-
Total (A)	2,31,83,428	2,25,77,332
Examinations		
1. Admission test fee	-	-
2. Annual Examination fee	-	-
3. Mark sheet, certificate fee	-	-
4. Entrance examination fee	-	-
Total (B)	-	-
Other Fees		
1. Identity card fee	-	-
2. Fine/ Miscellaneous fee	-	2,000
3. Medical fee	-	-
4. Transportation fee	-	-
5. Hostel fee	-	-
Total(C)	-	2,000
Sale of Publications		
1. Sale of Admission forms	-	-
2. Sale of syllabus and Question Paper, etc.	-	-
3. Sale of prospectus including admission forms	-	-
Total (D)	-	-
Other Academic Receipts		
1. Registration fee for workshops, programmes	-	-
2. Registration fees (Academic Staff College)	-	-
Total (E)	-	-
GRAND TOTAL (A+B+C+D+E)	2,31,83,428	2,25,79,332


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SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2024

(Amount in Rs.)

SCHEDULE: 10 - GRANTS/SUBSIDIES (IRREVOCABLE GRANTS RECEIVED)	Plan		Total Plan	Non Plan UGS	Current year Total	Previous year Total
	Govt. of India	UGC				
		Plan	Specific Schemes			
Balance B/F (transferred from Corpus Fund)	32,56,74,899	-	-	32,56,74,899	-	32,56,74,899
Receipts during the year	81,94,70,515			81,94,70,515		81,94,70,515
Total	1,14,51,45,414	-	-	1,14,51,45,414	-	1,14,51,45,414
Less: Adjusted for PY (Corpus Fund)	-	-	-	-	-	22,59,420
Balance	1,14,51,45,414	-	-	1,14,51,45,414	-	1,14,51,45,414
Less: Utilised for Capital expenditure (A)	1,04,71,04,047			1,04,71,04,047		1,04,71,04,047
Balance	9,80,41,367	-	-	9,80,41,367	-	9,80,41,367
Less: Utilised for Revenue Expenditure (B)	8,32,60,287			8,32,60,287		8,32,60,287
Balance C/F (C)	1,47,81,080	-	-	1,47,81,080	-	1,47,81,080
						32,56,74,899

A- Appears as addition to Capital Fund as well as additions to Fixed Assets during the year.

B- Appears as income in the Income & Expenditure Account.

C- (i)Appears under Current Liabilities in the Balance Sheet and will become the opening balance next year.

(ii) Represented by Bank balances, Investments and Advances on the assets side.

(iii) Rs 418916 is the amount to be trf to HDFC from IOB on account of Academic receipts in IOB

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SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 2024

(Amount in Rs.)

SCHEDULE: 11 - INCOME FROM INVESTMENTS	Earmarked / Endowment Funds		Other Investments	
	Current Year	Previous Year	Current Year	Previous Year
1. Interest				
a) On Govt. Securities	-	-	-	-
b) Other Bonds/Debentures	-	-	-	-
2. Interest on Term Deposits	-	-	-	-
3. Income accrued but not due on Term Deposits/Interest bearing advances to e	-	-	-	-
4. Interest on Savings Bank Accounts	-	-	-	-
5. Others (Specify)	-	-	-	-
Total	-	-	-	-
Transferred to Earmarked/Endowment Funds	-	-		
Balance	NIL	NIL		


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SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2024

(Amount in Rs.)

SCHEDULE: 12 - INTEREST EARNED	Current Year	Previous Year
1. On Savings Accounts with scheduled banks - Indian Overseas Bank A/c No 073201000035210 - HDFC Bank A/c No 50100366687337 - State Bank of India A/c No 40804878133 - Indian Overseas Bank A/c No 073201000038476	15,41,932	10,86,959
2. On Loans a. Employees/Staff b. Others	-	-
3. On Debtors and Other Receivables	-	-
Total	15,41,932	10,86,959

Note: Interest for Indian overseas Bank, sbi has been treated as Current Liability as it is to be reimbursed to Ministry of Sports, Government of India

(Amount in Rs.)

SCHEDULE: 13 - OTHER INCOME	Current Year	Previous Year
A. Income from Land & Buildings 1. Hostel Room Rent 2. License fee 3. Hire Charges of Auditorium/Play ground/Convention Centre, etc 4. Electricity charges recovered 5. Water charges recovered	-	-
Total	-	-
B. Sale of Institute's publications	-	-
C. Income from holding events 1. Gross Receipts from annual function/ sports carnival Less: Direct expenditure incurred on the annual function/ sports carnival 2. Gross Receipts from fetes Less: Direct expenditure incurred on the fetes 3. Gross Receipts for educational tours Less: Direct expenditure incurred on the tours 4. Others (to be specified and separately disclosed)	-	-
Total	-	-
D. Others 1. Income from consultancy 2. Transit Accommodation Fee 3. Income from Royalty 4. Sale of application form (recruitment) 5. Misc. receipts (Sale of tender form, waste paper, etc.) 6. Profit on Sale/disposal of Assets a) Owned assets b) Assets received free of cost 7. Grants/Donations from Institutions, Welfare Bodies and International Organizations 8 Others (Prior Period Adjustments)	3,93,079	3,73,400
Total	3,93,079	3,73,400
Grand Total (A+B+C+D)	3,93,079	3,73,400

(Amount in Rs.)

SCHEDULE: 14 - PRIOR PERIOD INCOME	Current Year	Previous Year
1. Academic Receipt 2. Income from Investments 3. Interest earned 4. Other Income	-	-
Total	-	-

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NATIONAL SPORTS UNIVERSITY

SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2024

SCHEDULE: 15 - STAFF PAYMENTS & BENEFITS (ESTABLISHMENT EXPENSES)	Current Year			Previous Year			(Amount in Rs.)
	Plan	Non Plan	Total	Plan	Non Plan	Total	
a) Salaries and Wages	-	3,97,99,964.00	3,97,99,964.00	-	3,76,73,615.00	3,76,73,615.00	
b) Allowances and Bonus	-	1,66,353.00	1,66,353.00	-	-	-	
c) Contribution to Provident Fund	-	-	-	-	-	-	
d) Contribution to Other Fund (specify)	-	-	-	-	-	-	
e) Staff Welfare Expenses	-	-	-	-	-	-	
f) Retirement and Terminal Benefits	-	24,314.00	24,314.00	-	-	-	
g) LTC facility	-	1,35,332.00	1,35,332.00	-	-	-	
h) Medical facility	-	11,77,464.00	11,77,464.00	-	-	-	
i) Children Education Allowance	-	4,58,929.00	4,58,929.00	-	-	-	
j) Honorarium	-	1,35,000.00	1,35,000.00	-	-	-	
l) Others (specify)	-	-	-	-	-	-	
Total	-	4,18,97,356.00	4,18,97,356.00	-	3,76,73,615.00	3,76,73,615.00	

SCHEDULE: 16 - ACADEMIC EXPENSES	Current Year			Previous Year			(Amount in Rs.)
	Plan	Non Plan	Total	Plan	Non Plan	Total	
a) Laboratory expenses	-	-	-	-	-	-	
b) Field work/Participation in Conferences	-	-	-	-	-	-	
c) Student Welfare expenses	-	-	-	-	-	-	
d) Admission expenses	-	1,12,53,658.00	1,12,53,658.00	-	1,15,34,393.00	1,15,34,393.00	
e) Convocation expenses	-	-	-	-	-	-	
f) Publications	-	-	-	-	-	-	
f) Stipend/means-cum-merit scholarship	-	-	-	-	-	-	
g) Lodging & Boarding	-	-	-	-	-	-	
h) Uniform	-	1,94,400.00	1,94,400.00	-	-	-	
i) Sports Equipment Consumed	-	6,48,150.00	6,48,150.00	-	10,53,704.00	10,53,704.00	
Total	-	1,20,96,208.00	1,20,96,208.00	-	1,25,88,097.00	1,25,88,097.00	

SCHEDULE: 17 - ADMINISTRATIVE AND GENERAL EXPENSES	Current Year			Previous Year			(Amount in Rs.)
	Plan	Non Plan	Total	Plan	Non Plan	Total	
A Infrastructure							
a) Electricity and power	-	-	-	-	-	-	
b) Water charges	-	10,06,500.00	10,06,500.00	-	8,82,800.00	8,82,800.00	
c) Insurance	-	-	-	-	-	-	
d) Rent, Rates and Taxes (including property tax)	-	13,08,709.00	13,08,709.00	-	11,54,986.00	11,54,986.00	
B Communication							
e) Postage and Stationery	-	-	-	-	-	-	
f) Telephone, Fax and Internet Charges	-	16,54,014.00	16,54,014.00	-	17,33,063.00	17,33,063.00	
C Others							
g) Printing and Stationery (consumption)	-	7,39,501.00	7,39,501.00	-	11,74,284.00	11,74,284.00	
h) Travelling and Conveyance Expenses	-	65,52,519.00	65,52,519.00	-	46,23,855.00	46,23,855.00	
i) Security Guard/Outsourced Employee Expenses	-	1,35,81,103.00	1,35,81,103.00	-	1,04,60,927.00	1,04,60,927.00	
jj) Auditors Remuneration	-	-	-	-	-	-	
k) Professional Charges	-	-	-	-	-	-	
l) Advertisement and Publicity	-	6,18,048.00	6,18,048.00	-	9,32,246.00	9,32,246.00	
m) Magazines & Journals	-	80,476.00	80,476.00	-	76,784.00	76,784.00	
n) Other Admin Charges	-	11,12,215.00	11,12,215.00	-	16,07,292.00	16,07,292.00	
o) Expenses on Seminars/Workshops/Tournaments	-	25,58,105.00	25,58,105.00	-	28,84,839.00	28,84,839.00	
p) Payment to visiting faculty	-	1,41,472.00	1,41,472.00	-	24,23,000.00	24,23,000.00	
q) Examination	-	20,53,158.00	20,53,158.00	-	12,35,532.00	12,35,532.00	
r) AIU	-	32,48,614.00	32,48,614.00	-	27,65,226.00	27,65,226.00	
s) Swachhta Pakwada	-	2,79,580.00	2,79,580.00	-	-	-	
t) Membership Fees	-	49,841.00	49,841.00	-	-	-	
u) Sport Equipment Consumed	-	3,44,010.00	3,44,010.00	-	5,02,388.00	5,02,388.00	
Total	-	3,53,27,865.00	3,53,27,865.00	-	3,24,57,222.00	3,24,57,222.00	

SCHEDULE: 18 - TRANSPORTATION EXPENSES	Current Year			Previous Year			(Amount in Rs.)
	Plan	Non Plan	Total	Plan	Non Plan	Total	
1. Vehicles (owned by institution)							
a) Running expenses	-	-	-	-	-	-	
b) Repairs & maintenance	-	-	-	-	-	-	
c) Insurance expenses	-	-	-	-	-	-	
2. Vehicles taken on rent/lease							
a) Rent/lease expenses	-	-	-	-	-	-	
3. Vehicle (Taxi) hiring expenses	-	17,55,000.00	17,55,000.00	-	17,05,500.00	17,05,500.00	
Total	-	17,55,000.00	17,55,000.00	-	17,05,500.00	17,05,500.00	


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NATIONAL SPORTS UNIVERSITY

SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2024

(Amount in Rs.)

SCHEDULE: 19 - REPAIRS & MAINTENANCE	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Buildings	-	39,84,060.00	39,84,060.00	-	3,02,858.00	3,02,858.00
b) Furniture & Fixtures	-	-	-	-	-	-
c) Plant & Machinery	-	-	-	-	9,980.00	9,980.00
d) Office Equipment	-	-	-	-	-	-
e) Computers	-	-	-	-	-	-
f) Laboratory & Scientific equipment	-	-	-	-	-	-
g) Audio Visual equipment	-	-	-	-	-	-
h) Cleaning Material & Services	-	-	-	-	-	-
i) Book binding charges	-	-	-	-	-	-
j) Gardening	-	-	-	-	10,00,000.00	10,00,000.00
k) Estate Maintenance (YAS)	-	-	-	-	-	-
l) Others (Specify)	-	-	-	-	-	-
Total	-	39,84,060.00	39,84,060.00	-	13,12,838.00	13,12,838.00

(Amount in Rs.)

SCHEDULE: 20 - FINANCE COSTS	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Bank charges	-	3,522.00	3,522.00	-	6,289.00	6,289.00
b) Others (Interest on TDS late payment)	-	-	-	-	11,430.00	11,430.00
Total	-	3,522.00	3,522.00	-	17,719.00	17,719.00

Note: If the amount is not material, the head Bank charges could be omitted and these could be accounted as Administrative expenses in Schedule 17.

(Amount in Rs.)

SCHEDULE: 21 - OTHER EXPENSES	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
a) Provision for Bad and Doubtful Debts/Advances	-	-	-	-	-	-
b) Irrecoverable Balances Written-off	-	-	-	-	-	-
c) Grants/Subsidies to other institutions/organizations	-	-	-	-	-	-
d) Others (specify)	-	2,92,484.00	2,92,484.00	-	-	-
Total	-	2,92,484.00	2,92,484.00	-	-	-

(Amount in Rs.)

SCHEDULE: 22 - PRIOR PERIOD EXPENSES	Current Year			Previous Year		
	Plan	Non Plan	Total	Plan	Non Plan	Total
1 Establishment expenses	-	-	-	-	-	-
2 Academic expenses	-	-	-	-	-	-
3 Administrative expenses	-	-	-	-	-	-
4 Transportation expenses	-	-	-	-	-	-
5 Repairs & Maintenance	-	-	-	-	-	-
6 Other expenses	0	-	-	-	12,921.21	12,921.21
7 Depreciation	0	-	-	-	15,05,478.00	15,05,478.00
Total	-	-	-	-	15,18,399.21	15,18,399.21


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SCHEDULES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31.03.2024

SCHEDULE: 23 - SIGNIFICANT ACCOUNTING POLICIES

1 BASIS FOR PREPARATION OF ACCOUNTS

The accounts are prepared under the Historical Cost Convention unless otherwise stated and generally on the Accrual method of accounting

2 REVENUE RECOGNITION

- 2.1 Fees from Students, Sale of Admission Forms, Royalty and Interest on Savings Bank account are accounted on cash basis.
- 2.2 Income from Land, Buildings and Other Property and Interest on Investments are accounted on accrual basis.
- 2.3 Interest on interest bearing advances to staff for House Building, Purchase of Vehicles and Computers is accounted on accrual basis every year, though the actual recovery of interest starts after the full repayment of the Principal.

3 FIXED ASSETS AND DEPRECIATION

- 3.1 Fixed assets are stated at cost of acquisition including inward freight, duties and taxes and incidental and direct expenses related to acquisition, installation and commissioning.
- 3.2 Gifted / Donated assets are valued at the declared value where available; if not available, the value is estimated based on the present market value adjusted with reference to the physical condition of the asset. They are set-up by credit to Capital Fund and merged with the Fixed Assets of the Institution. Depreciation is charged at the rates applicable to the respective assets
- 3.3 Books received as gifts, are valued at selling prices printed on the books. Where they are not printed, the value is based on assessment.
- 3.4 Fixed assets are valued at cost less accumulated depreciation. Depreciation on fixed assets is provided on Straight line method, at the following rates:

Tangible Assets

1. Land	0%
2. Site Development	0%
3. Buildings	2%
4. Roads & Bridges	2%
5. Tube wells & Water Supply	2%
6. Sewerage & Drainage	2%
7. Electrical Installation and equipment	5%
8. Plant & Machinery	5%
9. Scientific & Laboratory Equipment	8%
10. Office Equipment	7.5%
11. Audio Visual Equipment	7.5%
12. Computers & Peripherals	20%
13. Furniture, Fixtures & Fittings	7.5%
14. Vehicles	10%
15. Lib. Books & Scientific Journals	10%
16. Small Value Assets	8%

Intangible Assets (amortization):

1. E-Journals	40%
2. Computer Software	40%
3. Patents & Copyrights	9 years

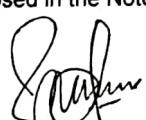
3.5 Depreciation is provided for the whole year on additions during the year.

3.6 Where an asset is fully depreciated, it will be carried at a residual value of Re.1 in the Balance Sheet and will not be further depreciated. Thereafter, depreciation is calculated on the additions of each year separately at the rate of depreciation applicable for that asset head.

3.7 Assets created out of Earmarked Funds and funds of Sponsored Projects, where the ownership of such assets vests in the Institution, are setup by credit to Capital Fund and merged with the Fixed Assets of the Institution. Depreciation is charged at the rates applicable to the respective assets. Assets created out of Sponsored Project funds, where the ownership is retained by the sponsors but held and used by the Institution are separately disclosed in the Notes on Accounts.

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3.8 Assets, the individual value of each of which is Rs. 2000 or less (except Library Books) are treated as Small Value Assets, 100% depreciation is provided in respect of such assets at the time of their acquisition. However physical accounting and control are continued by the holders of such assets.

4 Intangible Assets: Patents and copy rights, E Journals and Computer Software are grouped under Intangible Assets.

4.1 PATENTS: The expenditure incurred from time-to-time (application fees, legal expenses etc.) for obtaining Patents is temporarily capitalized and shown as part of Intangible Assets in the Balance Sheet. If applications for patents are rejected, the cumulative expenditure incurred on the particular patent is written off to the Income & Expenditure Account in the year the application is rejected.

The expenditure on Patents granted is written off over a life of 9 years on a conservative basis.

4.2 Electronic Journals (E-Journals) are separated from Library Books in view of the limited benefit that could be derived from the on-line access provided. E-journals are not in a tangible form, but temporarily capitalized and in view of the magnitude of expenditure and the benefit derived in terms of perpetual knowledge acquired by the Academic and Research Staff; Depreciation is provided in respect of E-journals at a higher rate of 40% as against depreciation of 10% provided in respect of Library Books.

4.3 Expenditure on acquisition of software has been separated from computers and peripherals, as apart from being intangible assets, the rate of obsolescence in respect of these is very high. Depreciation is provided in respect of software at a higher rate of 40% as against depreciation of 20% provided in respect of Computers & Peripherals.

5 STOCKS: Expenditure on purchase of chemicals, glassware, publications and other stores is accounted as revenue expenditure, except that the value of closing stocks held on 31st March is set up as inventories by reducing the corresponding Revenue Expenditure on the basis of information obtained from Departments. They are valued at cost.

6 RETIREMENT BENEFITS

Retirement benefits i.e., pension, gratuity and leave encashment are provided on the basis of actuarial valuation. Capitalized Value of pension and gratuity received from previous employers of the Institution's employees, who have been absorbed in the Institution, is credited to the respective Provision Accounts. Pension contribution received in respect of employees on deputation is also credited to the Provision for Pension Account. The Actual payments of Pension, Gratuity and Leave encashment are debited in the Accounts to the respective provisions. Other retirement benefits viz. Deposit Linked Insurance, Contribution to New Pension Scheme, Medical reimbursement to retired employees and Travel to Home Town on retirement are accounted on accrual basis (actual payments plus outstanding bills at the end of the year).

7 INVESTMENTS

- Long term investments are carried at their cost or face value whichever is lower. However any permanent diminution in their value as on the date of the Balance Sheet is provided for.
- Short Term investments are carried at their cost or market value (if quoted) whichever is lower.

8 Earmarked/Endowment Funds

The following long terms funds are earmarked for specific purposes. Each of the funds has a separate bank account. Those with large balances also have investments in Government Securities, Debentures and Bonds and Term Deposits with Banks. The income from investments & advances (House Building Conveyance and computer) on accrued basis and interest on savings Bank Accounts are credited to the respective Funds. The expenditure and advances (in the case of House Building & Conveyance/Computer) are debited to the fund. The assets created out of Earmarked Funds where the ownership vests in the Institution, are merged with the assets of the Institution by crediting an equal amount to the Capital Fund. The balance in the respective funds is carried forward and is represented on the assets side by the balance at Bank , Investments and accrued interest



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8.1 CORPUS FUND was established in (year). Matching contribution from University Grants Commission, Recognition / Affiliation fee received from Colleges and other academic institutions. Institution's share of Consultancy fees and contributions from Research Projects are treated as additions to Corpus fund.

Income from investments of the fund is added to the Fund. The Corpus Fund is utilized for both Revenue and Capital expenditure based on the guidelines by the University Grants Commission and the Executive council of the Institution from time to time. The assets created out of the Corpus Fund are merged with the assets of the Institution by crediting an equal amount to the Capital Fund. The balance in the Corpus Fund which is carried forward is represented by the balance in a separate Bank account, investment in RBI Bonds and Fixed Deposits with the Bank and Accrued interest on investments.

8.2 A.D Fund

This fund was established on 1st February 2006. The fund is to be utilized for some of the innovative Programmes, and for sustenance of its research and such other development activities as laid down by the Executive Council from time to time.

8.3 House Building Advances Fund

A revolving fund for the purpose of paying interest bearing advances to the officer & staff for House Building.

8.4 JRF/SRF Fund

Fund provided by the UGC/Government for the purpose of paying Fellowships to Junior/ Senior Research Fellows

8.5 Conveyance Fund (including Computer advances)

A revolving fund for the purpose of paying interest bearing advances to officers & staff for the purchase of motor cars, two wheelers and computers.

8.6 Rajiv Gandhi National Fellowship Fund

Fund provided by University Grants Commission for fellowship to SC/ST Students of the University.

8.7 Endowment Fund

Endowments are funds received from various individual donors, Trusts and other organizations, for establishing Chairs and for Medals & Prizes, as specified by the Donors. While each of the Endowment funds has its own investment there is one savings Bank Account for all the Endowment funds, as the uninvested balances against them are negligible.

The income from investment of each Endowment Fund is added to the Fund. The interest on Savings Bank balance is allocated to all the Endowment funds in the ratio of the year end closing balances in each fund. The expenditure on Medals & Prizes is met from the interest earned on investment of the respective Endowment Funds and the balance is carried forward. In respect of Chairs, however, the corpus of the Endowment is also used.

The balances are represented by Investment in RBI Bonds and Fixed Deposits and balance in the Saving Bank Account common for all Endowments, and Accrued Interest on Investments.

9 GOVERNMENT AND UGC GRANTS

9.1 Government Grants and UGC grants are accounted on realization basis. However, where a sanction for release of grant pertaining to the financial year is received before 31st March and the grant is actually received in the next financial year, the grant is accounted on accrual basis and an equal amount is shown as recoverable from the Grantor.

9.2 To the extent utilized towards capital expenditure, (on accrual basis) government grants and grants from UGC are transferred to the Capital Fund.

9.3 Government and UGC grants for meeting Revenue Expenditure (on accrual basis) are treated, to the extent utilized, as income of the year in which they are realized.

9.4 Unutilized grants (including advances paid out of such grants) are carried forward and exhibited as a liability in the Balance Sheet.



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10 INVESTMENTS OF EARMARKED FUNDS AND INTEREST INCOME ACCRUED ON SUCH

To the extent not immediately required for expenditure, the amounts available against such funds are invested in approved Securities & Bonds or deposited for fixed term with Banks, leaving the balance in Savings Bank Accounts.

Interest received, interest accrued and due and interest accrued but not due on such investments are added to the respective funds and not treated as income of the Institution.

11 SPONSORED PROJECTS

11.1 In respect of ongoing Sponsored Projects, the amounts received from sponsors are credited to the head "Current Liabilities and Provisions -Current Liabilities -Other Liabilities -Receipts against ongoing sponsored projects." As and when expenditure is incurred /advances are paid against such projects, or the concerned project account is debited with allocated overhead charges, the liability account is debited.

11.2 In addition to the Earmarked Fund for the Junior Research Fellowships funded by the University Grants Commission, Fellowships and Scholarships are also sponsored by various organizations. These are accounted in the same way as Sponsored Projects except that the expenditure generally is only on disbursement of Fellowships and Scholarships, which may include allowances for contingent expenditure by the Fellows and scholars.

11.3 The Institution itself also awards Fellowships and Scholarships, which are accounted as Academic expenses.

12 INCOME TAX

The income of the Institution is exempt from Income Tax under Section 10(23c) of the Income Tax Act. No provision for tax is therefore made in the accounts.


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NATIONAL SPORTS UNIVERSITY
SCHEDULES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31.03.2024

SCHEDULE: 24

CONTINGENT LIABILITIES AND NOTES TO ACCOUNTS

1 CONTINGENT LIABILITIES:

1.1

As on 31.03.2024 There is No Court Cases filed against the Institution, by former I present employees, tenants and contractors and arbitration cases with contractors, were pending for decisions. The suits filed by employees were establishment - related viz promotions, increments, pay scales, termination etc. The quantum of the claims is not ascertainable. The claim in the suits and arbitration cases by contractors amounted to Rs. NIL Lakhs (Previous Year Rs NIL Lakhs)

1.2

Letters of credit established by the Bank on behalf of the Institution and outstanding on 31.03.24 - Rs NIL (Previous year Rs.-NIL)

1.3

Disputed demands in respect of Sales Tax Rs NIL (Previous Year NIL.) Municipal Taxes Rs NIL (Previous Year NIL)

2 CAPITAL COMMITMENTS

The Value of contracts remaining to be executed on Capital Account and not provided for (Net of Advances) amounted to Rs.NIL as on 31.03.21 (Previous year Rs NIL).

3 FIXED ASSETS:

3.1 Additions in the year to Fixed Assets in Schedule 4 include Assets purchased out of Plan Funds (Rs. NIL), Non Plan Funds (R. 10,67,652/-), A. D Fund (RsNIL.), Fund (RsNIL.), Sponsored Projects (RsNIL) and Library Books and other assets of the value of Rs NIL/- gifted/transferred to the Institution from National Sports university Society. The Assets have been set up by credit to Capital Fund.

3.2 In the Balance Sheet as on 31.3.24 and the Balance Sheets of earlier years, Fixed Assets created out of Plan funds and Fixed Assets created out of non plan funds were not exhibited distinctly. The additions during the years from plan, non- plan funds, and other funds, and the depreciation on those additions respectively have been exhibited distinctly in Sub Schedules A,B C and D to the main schedule of Fixed Assets(Schedule 4)

3.3 Fixed assets as set out in Schedule 4 do not include assets purchased out of funds of sponsored projects, held and used by the Institution, as project contracts include stipulations that all such assets purchased out of projects funds will remain the property of the sponsors.

PATENTS: An accounting policy in respect of expenditure on Patents was evolved for the first time during

4 (NA) The expenditure incurred on Patents granted during the years upto (NA) and the expenditure on the applications for Patents pending as on (NA) were set up in the accounts of , by credit to Capital Fund. The expenditure incurred in (NA), has directly been debited to the head.

DEPOSIT LIABILITIES - The amount outstanding as Earnest Money Deposit & Security Deposits of

5 Rs.(NIL) towards unclaimed deposits, prior to the Financial Year 20-21 was transferred to Revenue Account and accounted as Miscellaneous Income for the year 20-21 .

EXPENDITURE IN FOREIGN CURRENCY:

- a.** Travel NIL
- b.** Foreign Drafts for import of chemicals etc NIL
- c.** Others. NIL

7 CURRENT ASSETS, LOANS, ADVANCES AND DEPOSITS

In the opinion of the Management, the current assets, Loans, Advances and Deposits have a value on realization in the ordinary course, equal at least to the aggregate amount shown in the Balance Sheet.

The details of balances in Saving Bank Accounts, Current Accounts and Fixed Deposit Accounts with **8** Banks are enclosed as attachment 'A' to the Schedule of Current Assets.

9 Previous year's figures have been regrouped wherever necessary.

10 Figures in the Final accounts have been rounded off to the nearest rupee.

Schedules 1 to 24 are annexed to and form an integral part of the Balance Sheet at 31st march 2024 and **11** the Income & Expenditure account for the year ended on that date.


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