



RMA & ASSOCIATES LLP
Chartered Accountants
LLP : AAI-9419/ (ISO 9001:2015)

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AUDITOR'S REPORT

To
The Members
Judo Federation of India

Report on the Financial Statements

We have audited the accompanying financial statements of Judo Federation of India, which comprises the Balance Sheet as at 31st March 2022, Income and Expenditure Account (herein after referred to as Financial Statements) for the year ended 31st March 2022, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Income and Expenditure Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, and financial performance of the Federation in accordance with the accounting principles generally accepted in India, including the Accounting Standards prescribed by ICAI. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Federation and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the applicable Standards on Auditing. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.



Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the relevant information and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) In the case of the Balance Sheet, of the state of affairs of the Federation as at March 31, 2022; and
- b) In the case of the Statement of Income and Expenditure Account of the surplus of the federation for the year ended on that date;

Report on other Legal and Regulatory Requirements:

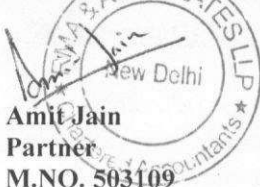
Further to our comments as mentioned above, we report as follows:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion proper books of account as required by law have been kept by the federation so far as it appears from our examination of those books.
- c) The Balance Sheet and the Statement of Income and Expenditure Account dealt with by this Report are in agreement with the books of account.

For RMA & Associates LLP

Chartered Accountants

FRN: 000978N/N500062


Amit Jain
Partner
M.NO. 503109

Date: 26.09.2022

Place: New Delhi

UDIN 22503109AWXDUS1238

JUDO FEDERATION OF INDIA
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

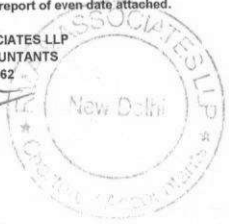
PARTICULARS	AMOUNT(Rs.)	TOTAL (Rs.)	PARTICULARS	AMOUNT(Rs.)	TOTAL (Rs.)
			By Annual Membership Fees		1,80,000.00
To Events & Trials			By Events & Trials		
Championships Exp.	9,07,190.00		Championship Receipts		8,00,500.00
Salary	11,37,480.00				
Rent	3,28,025.00		By Other Income		
Telephone Exp.	8,070.00		Bank Interest	76,440.00	
Bank Charges	6,720.20		Donation	10,00,000.00	
Boarding & Lodging Expenses	5,850.00		Interest on FDR	3,85,487.00	
Accounting Charges	96,000.00		Misc Income	20.00	14,61,947.00
Annual Membership Fee	1,000.00				
Audit Fees	55,000.00				
AGM Expenses	44,343.00				
Auditor Expenses	2,046.00				
Computer Maint. Exp.	17,374.00				
Conveyance Exp	20,790.00				
Depreciation	43,296.00				
Festival Exp	59,373.00				
Electricity Expenses	35,230.00				
Gratuity Expenses	68,393.50				
Gift & Momentos	2,05,480.25				
Interest on Loans	18,592.00				
International Tournament Exp.	5,94,094.00				
Internet Charges	2,000.00				
Legal & Professional Charges	2,19,000.00				
Meeting Expenses	26,800.00				
Misc Exp.	(4.00)				
Office Expenses	30,434.00				
Office R & M	16,134.00				
Postage Expenses	6,252.00				
Printing & Stationery	38,221.00				
Rates & Taxes	27,360.00				
Travelling Allowance	9,000.00				
Travelling Exp.	21,787.00				
Website Exp.	42,435.00	40,91,765.95			
To Excess of Income Over Expenditure		(16,49,318.95)			
TOTAL		24,42,447.00	TOTAL		24,42,447.00

As per our separate report of even date attached.

FOR R M A & ASSOCIATES LLP
 CHARTERED ACCOUNTANTS
 FRN : 000976/N/50062

(CA) AMIT JAIN
 PARTNER
 M.NO. 503109

Place : DELHI
 Date : 26/09/2022
 UDIN:



For JUDO FEDERATION OF INDIA

PANKAJ NAQVI, ADMINISTRATOR

Justice Pankaj Naqvi (Retd.)
 Administrator,
 Judo Federation of India

**JUDO FEDERATION OF INDIA
BALANCE SHEET AS ON 31-03-2022**

LIABILITIES	AMOUNT(Rs.)	TOTAL (Rs.)	ASSETS	AMOUNT(Rs.)	TOTAL (Rs.)	
Corpus Fund	53,432.61	1,83,81,655.67	FIXED ASSETS (As per Schedule-A)	1,25,953.77	1,25,953.77	
Membership Fees	15,000.00		CURRENT ASSETS	Sundry Deposits	12,454.00	82,29,541.00
JFI Funds	1,15,27,390.06			Sundry Debtors	5,06,082.00	
JFI Income Tax Funds	67,85,833.00			Grant Receivables	77,11,005.00	
CURRENT LIABILITIES		48,62,722.00	CASH & BANK BALANCES			
Sundry Creditors	18,82,662.00	(30,01,464.56)	Cash in hand	1,156.00	99,00,541.60	
Duties & Taxes	68,500.00		Bank Balance	48,48,802.60		
Other Current Liabilities	29,11,560.00		Investments	50,50,583.00		
Income and Expenditure A/c	(16,49,318.95)	2,02,42,913.11	OTHER CURRENT ASSETS		19,86,876.74	
Less: Opening Balance	(13,52,145.61)		Other Current Assets	15,61,902.74		
			Balances with Revenue Authorities	4,24,974.00		
TOTAL			TOTAL		2,02,42,913.11	

As per our separate report of even date attached.

FOR R M A & ASSOCIATES LLP
CHARTERED ACCOUNTANTS
FRN : 000978N/N50062

(CA AMIT JAIN)
PARTNER
M.NO. 503109

Place : DELHI
Date : 26/09/2022
UDIN:



For JUDO FEDERATION OF INDIA

PANKAJ NAQVI, ADMINISTRATOR

Justice Pankaj Naqvi (Retd.)
Administrator,
Judo Federation of India

JUDO FEDERATION OF INDIA
RECEIPT & PAYMENTS ACCOUNT FOR THE YEAR 2021-22

Receipt	Amount (in Rs.)	Payment	Amount (in Rs.)
Opening Balance			37,25,004.00
Bank Accounts		Current Liabilities	
Andhra Bank	18,25,996.97	Ashok Ahuja	6,000.00
Yes Bank	2,57,186.83	Babita	6,000.00
Cash-in-Hand		DD Sales Corp	22,274.00
Cash	15,017.00	Dhananjay	6,000.00
Imprest	5,721.00	Dr S R Sarala	3,000.00
Loans (Liability)		Frank Copier Pvt Ltd	3,587.00
BOB Loan	20,89,224.00	Nitu V Singh	24,300.00
Current Liabilities		Parth Technologies	40,590.00
Babita	6,000.00	Pheroze Framroze and Co. Pvt Ltd	21,16,930.00
Pheroze Framroze and Co. Pvt Ltd	21,16,930.00	RMA & Associates	49,500.00
Shiv Naresh Sports Pvt Ltd.	10,00,000.00	Sagar Diwan	6,000.00
TDS Payables	89,672.00	Sanjay Digital Studio	1,02,900.00
Arun Dwivedi	7,582.00	Shashikant Goswami	6,000.00
Gangotri Prints	3,000.00	Sherin Poojari Enterprises	6,000.00
Silver Trade Centre	16,000.00	Shiv Naresh Sports Pvt Ltd.	1,46,228.00
TA/DA Payable-EC Meeting Chandigarh	12,476.00	Sumit Kaushal, Advocate	90,000.00
TA/DA Payable -IG Stadium	4,898.00	Vijay Books & Stationers	14,384.00
Vinay Malik	3,000.00	TDS Payable	1,24,484.00
Dev Singh	8,000.00	Rent Payables	13,500.00
SAI	60,93,785.00	A G H A & Associates	1,01,952.00
Investments		Delhi Visa & Consultancy Services	35,444.00
Accrued Interest on FDR	2,68,513.00	Gangotri Prints	12,470.00
FDR	5,00,000.00	G K Hotels Ltd	44,343.00
Current Assets		Holiday Karma	19,200.00
Indian Olympic Association (IOA)	25,00,000.00	Satydev	2,36,818.00
AIPSCB (AMF)	7,000.00	SGPN and Associates	49,410.00
Amateur Judo Association of Chandigarh (AMF)	4,000.00	TA/DA Payable-EC Meeting Chandigarh	1,40,600.00
Arunachal Judo Association (AMF)	3,000.00	TA/DA Payable -IG Stadium	24,868.00
BSF (AMF)	35,000.00	Venkat Namisetty	32,976.00
Chattisgarh Pradesh Judo Sangh (AMF)	4,000.00	Vinay Malik	6,000.00
CISF (AMF)	7,000.00	Yogesh Dhadve	758.00
Goa Judo Association (AMF)	4,000.00	Anandha Raj	11,000.00
ITBP (AMF)	7,000.00	Dev Singh (Punjab Judo)	15,000.00
Kerala Judo Association (AMF)	12,000.00	Purna Chandra Mishra	10,000.00
Maharashtra Judo Association (AMF)	8,000.00	SAI	1,96,488.00
Meghalaya Judo Association (AMF)	5,000.00	Current Assets	
Mizoram Judo Association (AMF)	4,000.00	Indian Olympic Association	1,000.00
MP Judo Association (AMF)	4,000.00	Grants- JFI	1,75,000.00
Orissa Judo Association (AMF)	4,000.00	Goa Judo Association	20,000.00
Pondicherry Judo Association (AMF)	4,000.00	Karnataka Judo Association	51,000.00
SSCB (AMF)	7,000.00	Kerala Judo Association	10,000.00
Tripura Judo Association (AMF)	17,900.00	Maharashtra Judo Association	41,500.00
Goa Judo Association (Debtor)	20,000.00	West Bengal Judo Association	10,000.00
Asian Oceania 2021, Bishkek Kygystan (April, 2021)	59,680.00	Asian Cadet & Junior Judo 2021 Lebanon	20,47,932.00
Khelo India 2020, Guwahati Assam	24,103.00	Asst. Secretary- Rajan	10,80,140.00
Jiwan Kumar Sharma	26,669.00	Khelo India 2020, Bhubaneshwar, Odisha	7,150.00
Rajan	14,000.00	Olbia World Judo Champ. Juniors Italy	27,82,128.00
Staff Loan- Rajan C S	62,500.00	B Kailasam Yadav	23,700.00
Staff Loan- Rameshwar Sharma	12,000.00	Jiwan Kumar Sharma	8,17,320.00
Ticket Cancellation Reimbursement to Balmer Lawrie	50,000.00	Praveen Thakur	4,976.00
Indirect Incomes		Rajan	13,000.00
Bank Interest	76,440.00	Staff Loan- Rajan C S	3,00,000.00
RTI Fees	20.00	Staff Loan- Rameshwar Sharma	5,000.00
Championship Receipts	4,39,700.00	Virender Vashisht	1,00,000.00
		Judo Prix-Samsun, Turkey & Judo Slam Abu Dhabi	42,920.00
		Indirect Expenses	
		Auditor Expenses	2,046.00
		Bank Charges	6,720.20
		Conveyance Exp	20,790.00
		Diwali Exp.	17,073.00
		Electricity Expenses	35,230.00
		Festival Expenses	42,300.00
		Internet Charges	2,000.00
		Meeting Exp.	2,500.00
		Office Expenses	30,434.00
		Office R & M	16,134.00
		Phone & Fax	8,070.00
		Postage Expenses	6,252.00
		Printing & Stationery	606.00
		Travelling Exp.	6,087.00
			16,37,285.20
			75,32,766.00
			5,16,160.00
			29,05,852.00
			93,61,343.00
			20,89,224.00
			21,03,921.80

		Championships Exp.	5,340.00	
		Salary	11,37,480.00	
		Misc Exp.	8.00	
		Rent	2,98,215.00	
		Closing Balance		48,49,958.60
		Bank Accounts	45,91,615.77	
		Andhra Bank	2,57,186.83	
		Yes Bank		
		Cash-in-Hand	872.00	
		Cash	284.00	
		Imprest		
		Total		1,77,45,013.80
Total		1,77,45,013.80	Total	1,77,45,013.80

As per our separate report of even date attached.

FOR R M A & ASSOCIATES LLP
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