



S NAGPAL & CO.
CHARTERED ACCOUNTANTS

S.C.O 35, First Floor, Sector 26
Chandigarh 160019
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INDEPENDENT'S AUDITORS REPORT

To

The Members of

Judo Federation of India

We have audited the attached Balance Sheet of the Judo Federation of India as at March 31, 2019 and the Income and Expenditure Account for the year ended on that date: -

1. The Balance Sheet and the Income and Expenditure Accounts are in agreement with the books of Accounts;

2. In our opinion and according to the information and explanations given to us, the said accounts give a true and fair view **subject to emphasis of opinion detailed as per the audit report.**

i) In the case of the Balance Sheet, of the state of affair of the federation as at March 31, 2019

ii) In the case of Income and Expenditure, of the excess of Expenditure over Income for the year ended on that date.

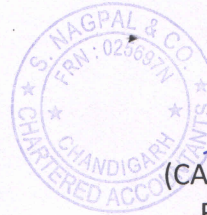
Place: Chandigarh

Date: 23.10.2019

FOR S. NAGPAL & CO.

CHARTERED ACCOUNTANTS

FRN: 025697N



Sumit B Nagpal
(CA SUMIIT B NAGPAL)

FCA, CS, PARTNER

M.NO. 527191

UDIN: 21527191AAAAAY3374



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3. Emphasis of Opinion pointed out by the Auditor - Issue Regarding expenditure in Commonwealth Judo Championship-2018 held at Sawai Man Singh Indoor Stadium, Jaipur, Rajasthan, India.

During the course of audit, our attention was invited towards the event – Commonwealth Judo Championship 2018 held between 4th November to 11th November 2018. We were provided an agreement between Judo Federation of India (hereinafter referred to as “JFI”) & Rajasthan State Judo Association (hereinafter referred to as “RSJA”) in this respect vide which the duties/responsibilities and expenditures etc. to be borne of/by both the parties were mentioned.

It is pertinent to note that Sh. Man Mohan Jaiswal, the secretary of Judo Federation of India also happens to be President of Rajasthan State Judo Association.

It was seen during the course of audit that a meagre expenditure was booked by JFI in respect of such event i.e., Commonwealth Judo Championship 2018 only to the tune of Rs. 9,98,399/- only. When details were sought by the auditor in this regard, documents and information was provided by the concerned staff of JFI which inter alia included a statement of expenditure for Commonwealth Judo Championship 2018 duly attested by CA S.L. Gupta, Partner of M/s Shambhu Gupta & Co., Chartered Accountants.

Details with respect to such expenditure was sought by the auditor and it was requested by the auditor to provide the copy of resolution vide which authority was vested to take attestation by another Chartered Accountant which was not the auditor of JFI. In response to the same, the staff of JFI furnished copies of some bills/vouchers etc. which apart from being incomplete/proforma invoices were not approved by any finance committee approved by JFI. Furthermore, it was explained to us that the said expenditure was incurred by Man Mohan Jaiswal in his personal capacity which was not proper.

Further, without prejudice to the above said facts, it was seen that the bills were mainly handwritten entries signed with amount. Further, in some cases there were only Proforma invoices and no detailed/proper bills due to which the same were not booked by JFI.

During the course of our audit, we found that the JFI was correct in not booking these invoices so supplied by Sh. Man Mohan Jaiswal which lacked concrete documentary evidences in support and also lack of approval from the finance committee. The expenses were atleast ought to have been incurred by M/s RSJA which was necessary as per the-agreement between JFI and RSJA.

It was also brought to our knowledge that an amount of Rs. 10,75,035/- has been taken by Sh. Man Mohan Jaiswal which have been shown by the JFI under the head Sundry Debtors- Others





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which has been taken by him through the cash receipts collected and it was observed that the same are due for recovery from him by JFI.

It is thus concluded by the undersigned that the meeting of the Finance/core committee held on 17th September 2018 finalized the budget for total Expense of Rs. 24 Lacs. There is no reason on record to exceed such budget allocated in a limit and manner to be shared. The Finance committee did not approve any of the expenses as booked by RSJA. Mr. Man Mohan Jaiswal acting in dual capacity did not even consult or obtained approval of the Committee about the expenses claimed to be done. Any expense / cost incurred without approval of the relevant committee may not be considered lawful claim and only an attempt of creating wrongful claim and shall be considered unsustainable and the wrongful claims have been raised by Mr. Man Mohan Jaiswal /RSJA beyond approvals and mandate of JFI

FOR S. NAGPAL & CO.
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