

**THE AMATEUR KABADDI FEDERATION OF INDIA**  
33, Bhriugu Nagar, 2nd Floor, Before DCM, Jaipur - 302022  
**BALANCE SHEET AS ON 31.03.2023**

LIABILITIES	Amount	ASSETS	Amount
<b>Capital Fund (Reserve &amp; Surplus)</b>		<b>Fixed Assets</b>	
Op. Bal. 7,84,14,622.47		As per Chart Attached	3,37,613.00
Add : Surplus /(Deficits) 4,45,20,161.68		<b>Investment</b>	
Less : Income Tax Paid 1,81,48,018.00	10,47,86,766.15	Fixed Deposit	10,49,92,024.00
<b>Current Liabilities</b>		<b>Loans And Advances</b>	
FDR loan Account 75,21,832.00		Sanat Kaul	1,00,000.00
Sundry Creditors (AS PER List) 17,78,667.12		Sai CC Expenses Recoverable	3,80,940.57
<b>Provisions</b>		<b>Other Current Assets</b>	
Audit Fee Payable 30,000.00		<b>Bank Account</b>	
Gst Payable/ (Receivable) (13,209.69)		FFD A/C 68,00,000.00	
Tds Payable 53,000.00		PNB SB A/C 5,17,204.84	
Play Development Fund 87,60,330.00		PNB pdf A/C 5,07,748.10	78,24,952.94
Provision for Taxation 1,68,75,590.00	13,97,92,975.58	Star India PVT LTD	9,82,300.07
		T.D.S Receivable	51,00,798.00
		Advance Tax Paid	1,70,00,000.00
		Income Tax Demand 2020	2,33,700.00
		Grant in Aid Receivable Khelo India University BLR	12,53,112.00
		Grant in Aid Receivable Khelo India Youth Haryana	15,87,535.00
			13,97,92,975.58

(UDIN) for this document is 23076076 BG4XGX769

For The Amateur Kabaddi Federation of India

Place : JAIPUR  
Date : 18/09/2023

Authorised Signatory

For Giriraj & Lohiya

Chartered Accountants  
F R no-006031C





**THE AMATEUR KABADDI FEDERATION OF INDIA**  
**33, Bhrihu Nagar, 2nd Floor, Before DCM, Jaipur - 302022**  
**Income & Expenditure A/c For the Year ending 31.03.2023**

EXPENDITURE		Amount	INCOME		Amount
To	Audit Fee	30,000.00	By	Grant in Aid (Govt)	64,07,872.00
To	Bank Charges	970.34	By	Tournament Fee Recd.	2,79,748.00
To	Certificate Exp	98,476.00	By	Retainer	57,57,573.29
To	Depreciation	60,333.00	By	Royalty (Recd. Income)	4,04,50,640.00
To	Electricity Exp.	38,020.00			
To	Expenses of Advisor to Administrator	1,20,000.00		<b>Other receipts</b>	
To	Financial Assistance to AFF Units	23,50,000.00	By	Interest From Bank (FFD & Main Account)	38,93,370.00
To	Grants Spent	45,02,273.00	By	Interest From Bank (FFD & FD PDF Account)	9,06,384.00
To	Int Paid on Loans	21,832.00	By	Interest On Sb A/C	51,671.00
To	Legal Exp.	12,51,300.00	By	RTI Fee recd.	4,536.00
To	Misc. Expenses Administrator	3,00,000.00	By	Interest On Income Tax Refund	16,294.00
To	Office Exp.	19,056.00			
To	Office Rent	7,92,000.00			
To	Postage & Couriers	24,283.00			
To	Printing & Stationery	32,432.00			
To	Remuneration Administrator	12,00,000.00			
To	Referee Exam Expenses	21,711.00			
To	Remuneration Advisor to Administrator	6,00,000.00			
To	Repairs & Maintenance	21,339.00			
To	Round Off	0.57			
To	Salary	5,40,000.00			
To	Team Exp. Overseas Participation	8,23,001.70			
To	Travelling Exp.	4,00,899.00			
To	<b>Surplus/(Deficit)</b>	<b>4,45,20,161.68</b>			
	Excess Of Income Over Exp.				
		<b>5,77,68,088.29</b>			<b>5,77,68,088.29</b>

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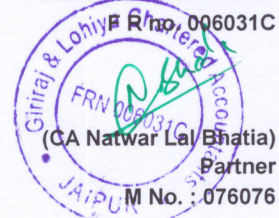
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For The Amateur Kabaddi Federation of India

Place : JAIPUR  
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Chartered Accountants  
R No. 006031C





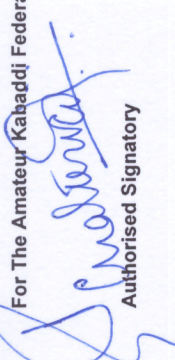
**THE AMATEUR KABADDI FEDERATION OF INDIA**  
Calculation Of Depreciation Under Income Tax Rules 1962 As On 31.03.2023

S. No.	Description	W.D.V. Opening Bal.	Addition >180Days	Addition < 180 Days	Total	Deduction	Total	Dep. %	Dep. Amount	W.D.V. Closing Bal.
<b>Block @10%</b>										
1	Furniture & Fixture	2,18,136.00	-	-	2,18,136.00	-	2,18,136.00	10%	21,814.00	1,96,322.00
2	Air conditioner	56,335.00	-	-	56,335.00	-	56,335.00	10%	5,634.00	50,701.00
	<b>Total of Block</b>	<b>2,74,471.00</b>	<b>-</b>	<b>-</b>	<b>2,74,471.00</b>	<b>-</b>	<b>2,74,471.00</b>		<b>27,448.00</b>	<b>2,47,023.00</b>
<b>Block @15%</b>										
3	Fax Machine	2,242.00	-	-	2,242.00	-	2,242.00	15%	336.00	1,906.00
4	Office Equipment's	19,731.00	-	-	19,731.00	-	19,731.00	15%	2,960.00	16,771.00
5	Photo Copiers	1,948.00	-	-	1,948.00	-	1,948.00	15%	292.00	1,656.00
6	Fridge	4,719.00	-	-	4,719.00	-	4,719.00	15%	708.00	4,011.00
7	Water RO	5,126.00	-	-	5,126.00	-	5,126.00	15%	769.00	4,357.00
8	Inverter	21,768.00	-	-	21,768.00	-	21,768.00	15%	3,265.00	18,503.00
9	Mobile Phone	10,487.00	-	-	10,487.00	-	10,487.00	15%	1,573.00	8,914.00
	<b>Total of Block</b>	<b>66,021.00</b>	<b>-</b>	<b>-</b>	<b>66,021.00</b>	<b>-</b>	<b>66,021.00</b>		<b>9,903.00</b>	<b>56,118.00</b>
<b>Block @40%</b>										
10	Computer	57,454.00	-	-	57,454.00	-	57,454.00	40%	22,982.00	34,472.00
	<b>Total of Block</b>	<b>57,454.00</b>	<b>-</b>	<b>-</b>	<b>57,454.00</b>	<b>-</b>	<b>57,454.00</b>		<b>22,982.00</b>	<b>34,472.00</b>
	<b>TOTAL</b>	<b>3,97,946.00</b>	<b>-</b>	<b>-</b>	<b>3,97,946.00</b>	<b>-</b>	<b>3,97,946.00</b>		<b>60,333.00</b>	<b>3,37,613.00</b>

(UDIN) for this document is 23076076BGYXGX7697

For The Amateur Kabaddi Federation of India

Place : JAIPUR  
Date : 18/09/2023

  
 For Giriraj & Lohiya  
 Chartered Accountants  
 (CA Natwar Lal Bhatia)  
 Partner  
 M No. 076076  
 Stamp FR no. 006031C  
 JAIPUR



**THE AMATEUR KABADDI FEDERATION OF INDIA**  
33, Bhrigu Nagar, 2<sup>nd</sup> Floor, Before DCM, Jaipur – 302021

Schedules Attached to and forming part of Balance Sheet As on 31.03.2023

**I. SIGNIFICANT ACCOUNTING POLICIES:**

**1. CONVENTION:**

The accounts are prepared under the historical cost convention and on the basis of a going concern and on the mercantile system of accounting.

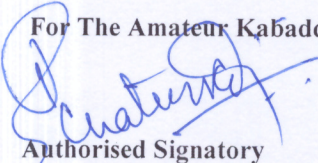
**2. FIXED ASSETS & DEPRECIATION:**

All Tangible Fixed Assets are stated in the Balance Sheet at cost. The Assessee capitalizes all cost related to fixed assets acquisition and installations. Depreciation has been charged as per rates prescribed by the Income Tax Act.

**II. NOTES OF ACCOUNTS:**

3. Depreciation is provided under Written down Value Method as prescribed under Income Tax Act, 1961.
4. There is no contingent liability of the Society except GST and Income Tax Assessment Pending.
5. Grant in Aid Receivable / Payable are shown on the basis of event Organized by the Federation during the year under review, where sanctions from Central Government are received only. Nature and Extent of government grants not recognized during the year....Nil
6. We have verified the transaction in the books of accounts with each of the documentary evidences as were made available and produced before us where such evidences were not available, the entries recorded in the books have been accepted by us.
7. Star India Private Limited has recorded a retainer fee and player development fund in their financial records, even though no invoice was generated by the society, and Star India Private Limited did not pay any amount as reflected in their books of accounts during the reviewed year. As a result, there is a variance in the 26AS TDS (Tax Deducted at Source) amount.

For The Amateur Kabaddi Federation of India

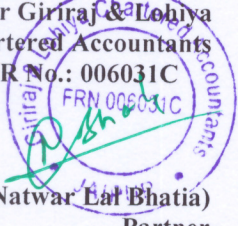
  
Authorised Signatory

Place: JAIPUR  
Dated: 18/09/2023

As per Our Report of Even Date  
For Giriraj & Lohiya  
Chartered Accountants

FRN No.: 006031C

FRN 006031C

  
(CA Natwar Lal Bhatia)  
Partner

M No. : 076076

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