



## **AUDIT REPORT**

To  
President/ Secretary/Members  
**ROWING FEDERATION OF INDIA**  
Old No. 7, New No. 15, Sriram Colony, Abhiramapuram  
Chennai, Tamil Nadu, India, PIN - 600018

We have audited the attached Balance Sheet of the **“ROWING FEDERATION OF INDIA”** as on 31<sup>st</sup> March, 2024 and the attached Income & Expenditure Account and the Receipt & Payment Account for the year ended on that date from the books of accounts, records and vouchers produced before audit and report that:

1. We have obtained all the information and explanations which on the best of our knowledge and belief were necessary for the purpose of our audit.
2. In our opinion proper books of account as required by law, have been kept by the association/organization so far as appears from our examination of such books of accounts.
3. The Balance Sheet, the Income & Expenditure Account and the Receipt & Payment Account referred to in this report are in agreement with the books of Accounts.

Subject to our observation stated below, in our opinion and to the best of our information and according to the explanation given to us, and to our observations given below, the said account gives a true and fair view:

- a. In so far as it relates to the Balance Sheet, statement of affairs of the Association/organization as at 31<sup>st</sup> March, 2024.
- b. In so far as it relates to the Income & Expenditure Account, the surplus/deficiency of the Association/organization is for the year ended on 31<sup>st</sup> March, 2024.
- c. In so far as it relates to the Receipt & Payment Account, the receipts and payments by the association/organization for the year ended on that date.

Place: Guwahati  
Date: 1<sup>st</sup> December, 2024



For, R. Das & Co.  
Chartered Accountants

(Rohini Kumar Das)  
Partner  
M. No. – 053426  
UDIN: 25053426BMIQAK7087

**ROWING FEDERATION OF INDIA**  
**Old No-7, New No.15, Sriram Colony, Abhiramapuram**  
**Chennai, Tamil Nadu, PIN - 600018**

**BALANCE SHEET AS AT 31ST MARCH, 2024**

|                                                           | Sch. No | 31.03.2024   | 31.03.2023     |
|-----------------------------------------------------------|---------|--------------|----------------|
| <b><u>SOURCES OF FUNDS:-</u></b>                          |         |              |                |
| Reserve & Surplus                                         | I       | 29,16,040.16 | 71,91,069.59   |
| Capital Grant from Government                             | II      | 25,00,000.00 | 27,81,400.00   |
| Entrance Fee Capitalised                                  | II      | 2,81,400.00  | -              |
| Total (i)                                                 |         | 56,97,440.16 | 99,72,469.59   |
| Grand Total (i) = A                                       |         | 56,97,440.16 | 99,72,469.59   |
| <b><u>APPLICATION OF FUNDS:-</u></b>                      |         |              |                |
| <b><u>FIXED ASSETS</u></b>                                |         |              |                |
| Gross Block                                               |         | 17,50,663.86 | 19,16,033.00   |
| Less:- Depreciation                                       | III     | 2,60,680.44  | 1,92,969.00    |
| Net Block Total (ii)                                      |         | 14,89,983.42 | 17,23,064.00   |
| <b><u>CURRENT ASSETS &amp; DEPOSITS</u></b>               |         |              |                |
| i) Cash and Bank Balance                                  | IV      | 10,21,905.53 | 1,16,36,494.00 |
| ii) Advances                                              | V       | 18,18,983.21 | 47,53,221.00   |
| iii) Other Current Assets                                 | VI      | 56,55,920.00 | -              |
| Total (iii)                                               |         | 84,96,808.74 | 1,63,89,715.00 |
| <b><u>LESS:- CURRENT LIABILITIES &amp; PROVISIONS</u></b> |         |              |                |
| <b><u>CURRENT LIABILITIES</u></b>                         |         |              |                |
| Sundry Creditors                                          | VII     | 42,89,352.00 | 81,40,308.80   |
| Total (iv)                                                |         | 42,89,352.00 | 81,40,309.00   |
| Net Current Assets (iii-iv) = v                           |         | 42,07,456.74 | 82,49,406.00   |
| Grand Total (ii+v) = B                                    |         | 56,97,440.16 | 99,72,470.00   |

Signed in terms of our report of even date

For, R. DAS & CO.

Chartered Accountants

Rajlaxmi Singh Deo  
President

M. V. Sriram  
Secretary General

Nababuddin Ahmed  
Hon-Treasurer



(Rohini Kumar Das)

Partner

Membership No. 053426

UDIN-25053426BBIQAK7087

Place :- Guwahati

Date :- 01/12/2024

**ROWING FEDERATION OF INDIA**  
Old No-7, New No.15, Sriram Colony, Abhiramapuram  
Chennai, Tamil Nadu, PIN - 600018

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH,2024**

|    | EXPENDITURE                                                    | 31-03-2024          | 31.03.2023          |    | INCOME                                                             | 31-03-2024          | 31.03.2023          |
|----|----------------------------------------------------------------|---------------------|---------------------|----|--------------------------------------------------------------------|---------------------|---------------------|
| By | Administrative & Other                                         |                     |                     | To | IOA Annual Grant                                                   | 7,00,000.00         | -                   |
|    | Expenses                                                       | 75,16,341.50        | 37,54,685.94        |    | Entrance fee from                                                  |                     |                     |
| "  | Subscription Paid                                              | 1,07,608.00         | 1,08,117.00         | "  | Affiliates                                                         | 60,000.00           |                     |
| "  | Depreciation                                                   | 2,60,680.43         | 1,92,969.00         | "  | Entry fees                                                         | 7,51,969.54         | 8,18,900.00         |
| "  | Excess of Expenditure over Income transferred to Balance Sheet | -42,75,029.43       | -2,61,715.94        | "  | From ID Card                                                       | 26,000.00           | 1,21,849.00         |
|    |                                                                |                     |                     | "  | Penalty For Late Payment of Subscription                           | 14,900.00           | 6,750.00            |
|    |                                                                |                     |                     | "  | Sponsorship                                                        | 12,60,000.00        | 4,00,000.00         |
|    |                                                                |                     |                     | "  | Subscription                                                       | 3,50,000.00         | 3,20,000.00         |
|    |                                                                |                     |                     | "  | Transfer Fees                                                      | 91,000.00           | 55,500.00           |
|    |                                                                |                     |                     | "  | Misc. Income                                                       | 5,058.96            |                     |
|    |                                                                |                     |                     | "  | Boat Lease Income                                                  |                     | 69,160.00           |
|    |                                                                |                     |                     | "  | Interest on Fixed Deposit                                          | 3,50,672.00         | 4,92,174.00         |
|    |                                                                |                     |                     | "  | Interest on Income Tax Refund                                      |                     | 7,723.00            |
|    |                                                                |                     |                     | "  | Issues of New Certificate                                          |                     | 2,000.00            |
|    |                                                                |                     |                     | "  | Provision made for Commonwealth Games written back due to COVID-19 |                     | 15,00,000.00        |
|    | <b>TOTAL RS.</b>                                               | <b>36,09,600.50</b> | <b>37,94,056.00</b> |    | <b>TOTAL RS.</b>                                                   | <b>36,09,600.50</b> | <b>37,94,056.00</b> |

Signed in terms of our report of even date  
For, R. DAS & CO.  
Chartered Accountants

  
Rajlaxmi Singh Deo  
President

  
M. V. Sriram  
Secretary General

  
Nababuddin Ahmed  
Hon-Treasurer





(Rohini Kumar Das)  
Partner

Place :- Guwahati  
Date :- 01/12/2024

Membership No. 053426  
**UDIN-25053426BBIQAK7087**

**ROWING FEDERATION OF INDIA**  
**Old No-7, New No.15, Sriram Colony, Abhiramapuram**  
**Chennai, Tamil Nadu, PIN - 600018**

**RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2024**

|    | RECEIPTS                                            | AMOUNT (₹)            |    | PAYMENTS                              | AMOUNT (₹)            |
|----|-----------------------------------------------------|-----------------------|----|---------------------------------------|-----------------------|
| To | <b><u>Opening Balance:-</u></b>                     |                       | By | 19th Asian Games-Hangzhou-China       | 3,71,963.00           |
|    | Cash in Hand                                        | -                     | "  | 23rd SJN-Srinagar -J&K                | 4,25,000.00           |
|    | <b><u>Cash at Bank</u></b>                          |                       | "  | 36th NG-Ahmedabad-Gujrat-2023         | 3,17,967.80           |
|    | Bank of Maharashtra                                 | 25,94,994.80          | "  | 42nd JN-Hyderabad-2022                | 4,31,187.00           |
|    | State Bank of India                                 | 6,25,578.53           | "  | Accountant Remuneration-Guwahati      | 55,000.00             |
|    |                                                     |                       | "  | All India Police Sports Control Board | 10,000.00             |
| "  | Army Sports Control Board                           | 10,000.00             | "  | Andaman & Nicobar Rowing Association  | 10,000.00             |
| "  | Asian Para Games-Hangzhou-China                     | 60,178.00             | "  | Association of Indian Universities    | 10,000.00             |
| "  | Fixed Deposit                                       | 30,00,000.00          | "  | Audit certification charges           | 1,32,360.00           |
| "  | Grant From IOA                                      | 7,00,000.00           | "  | Audit Fee Paid                        | 50,150.00             |
| "  | Haryana Rowing Association                          | 10,000.00             | "  | Bank Charges                          | 20,228.30             |
| "  | Income Entrance Fee From Affiliates                 | 60,000.00             | "  | Boarding & Lodging Charges            | 79,479.00             |
| "  | Income-Entry Fees                                   | 7,51,969.54           | "  | Boat Consumables                      | 59,000.00             |
| "  | Income-ID cards                                     | 26,000.00             | "  | CAG Audit Expenses                    | 60,292.00             |
| "  | Income Interest on Fixed Deposit-BOM                | 90,101.00             | "  | Certificate Printing Expenses         | 70,000.00             |
| "  | Income Interest on Fixed Deposit-SBI                | 2,60,571.00           | "  | Certification Fee, Hyderabad          | 23,800.00             |
| "  | Income Penalty For Late Payment of Subscription     | 14,900.00             | "  | Chennai Secretariat Expenses          | 15,875.00             |
| "  | Income Sponsorship                                  | 12,60,000.00          | "  | Computer Maintenance                  | 2,000.00              |
| "  | Income-Subscription Income                          | 3,50,000.00           | "  | Courier Expenses Hyderabad            | 17,934.00             |
| "  | Income Transfer Fee                                 | 91,000.00             | "  | Delegates Boarding & Lodging          | 96,825.00             |
| "  | International Training Camp-Hangzhou-China          | 57,317.00             | "  | Election Expenses RO Payment          | 6,50,000.00           |
| "  | Misc Income                                         | 5,058.96              | "  | Elections Video & Photo Charges       | 29,700.00             |
| "  | National Coaching Camp Women-Hyd. 10-10-22~27/11/22 | 61,533.00             | "  | Election Venue & Other Expenses       | 2,54,595.00           |
| "  | Navy Sports Control Board                           | 10,000.00             | "  | FISA-Word Rowing (Subscription)       | 91,032.00             |
| "  | Receipts-National Coaching Camps                    | 90,08,780.00          | "  | Goa National Games                    | 8,07,896.00           |
| "  | AJRC-Pattaya-Thailand                               | 12,08,632.00          | "  | Gujarat Rowing Association            | 10,000.00             |
| "  | SAI-23rd SJM-Srinagar-2022                          | 4,25,000.00           | "  | Guwahati Secretariat Expenses         | 1,20,769.00           |
| "  | SAI-42nd JN-Hyderabad-2022                          | 4,31,187.00           | "  | Himachal Pradesh Rowing Association   | 10,000.00             |
| "  | SAI-ARC_ Pattaya-2022                               | 5,97,886.00           | "  | Hotel Expenses                        | 46,378.00             |
| "  | Uttarakhand Rowing Association                      | 30,000.00             | "  | Hyderabad Secretariat Expenses        | 43,758.00             |
|    |                                                     |                       | "  | International Regatta Expenses        | 9,88,053.00           |
|    |                                                     |                       | "  | J&K Association for Rowing & Sculling | 10,000.00             |
|    |                                                     |                       | "  | Kit Collection For India Team         | 15,798.00             |
|    |                                                     |                       | "  | Kit Purchase For Indian Team          | 1,16,554.00           |
|    |                                                     |                       | "  | Legal Fee (Delhi High Court)          | 10,00,000.00          |
|    |                                                     |                       | "  | Legal Fee (Manipur High Court)        | 63,000.00             |
|    |                                                     |                       | "  | Maharashtra Rowing Association        | 10,000.00             |
|    |                                                     |                       | "  | Manipur Rowing Association            | 10,000.00             |
|    |                                                     |                       | "  | Medals & Certificates                 | 3,62,018.00           |
|    |                                                     |                       | "  | Miscellaneous Expenses                | 14,180.00             |
|    |                                                     |                       | "  | National Coaching Camp Expenses       | 92,06,564.00          |
|    |                                                     |                       |    |                                       |                       |
|    | <b>Sub Total Rs. c/f</b>                            | <b>2,17,40,686.83</b> |    | <b>Sub Total Rs. c/f</b>              | <b>1,61,19,356.10</b> |



**ROWING FEDERATION OF INDIA**  
Old No-7, New No.15, Sriram Colony, Abhiramapuram  
Chennai, Tamil Nadu, PIN - 600018

**RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH, 2024**

|                          |                       |                                                       |                       |
|--------------------------|-----------------------|-------------------------------------------------------|-----------------------|
| <b>Sub Total Rs. b/f</b> | <b>2,17,40,686.83</b> | <b>Sub Total Rs. b/f</b>                              | <b>1,61,19,356.10</b> |
|                          |                       | " National Coaching Camp Men-ARN 10-10-22~27/11/22    | 3,06,310.00           |
|                          |                       | " National Coaching Camp Men-Bhopal-01.04.22~31.05.22 | 7,51,413.00           |
|                          |                       | " National Coaching Camp Men-Bhopal-10.02.22~31.03.22 | 2,55,871.00           |
|                          |                       | " National Regatta Expenses                           | 8,55,884.20           |
|                          |                       | " Newsletter Layout Charges                           | 16,000.00             |
|                          |                       | " Penalty for Pre Closure of FDs                      | 64,253.00             |
|                          |                       | " Postage & Courier                                   | 11,960.00             |
|                          |                       | " Printing & Stationary                               | 23,300.00             |
|                          |                       | " Professional Fee                                    | 10,000.00             |
|                          |                       | " Rowing Association Goa                              | 10,000.00             |
|                          |                       | " Social Media & Magazine Exp.                        | 22,000.00             |
|                          |                       | " Social Media Support Charges                        | 52,770.00             |
|                          |                       | " Staff Salaries                                      | 7,09,500.00           |
|                          |                       | " Subscription-Indian Olympic Association             | 1,000.00              |
|                          |                       | " TA DA Expenses                                      | 3,32,752.00           |
|                          |                       | " Training Aids-Radars                                | 27,600.00             |
|                          |                       | " Travelling & Conveyance                             | 9,80,051.00           |
|                          |                       | " Website Charges                                     | 7,845.00              |
|                          |                       | " Website Dev. Charges                                | 12,000.00             |
|                          |                       | " Website Domain Renewal Fees                         | 8,340.00              |
|                          |                       | " World Rowing Delegate-Gaurav Dutta                  | 1,940.00              |
|                          |                       | " Zoom Subscription                                   | 15,576.00             |
|                          |                       | " World Rowing-Travel Subsidy & Reimbursement-PARA    | 1,23,060.00           |
|                          |                       | " <b>Closing Balance:-</b>                            |                       |
|                          |                       | Cash in Hand                                          | -                     |
|                          |                       | <b>Cash at Bank</b>                                   |                       |
|                          |                       | Bank of Maharashtra                                   | 6,40,229.90           |
|                          |                       | State Bank of India                                   | 3,81,675.63           |
| <b>TOTAL RS.</b>         | <b>2,17,40,686.83</b> | <b>TOTAL RS.</b>                                      | <b>2,17,40,686.83</b> |

  
Rajlaxmi Singh Deo  
President

  
M. V. Sriram  
Secretary General

  
Nababuddin Ahmed  
Hon-Treasurer



Signed in terms of our report of even date  
For, R. DAS & CO.  
Chartered Accountants



(Rohini Kumar Das)

Partner

Membership No. 053426

UDIN-25053426BMIQAK7087

Place :- Guwahati  
Date :- 01/12/2024

**ROWING FEDERATION OF INDIA**  
**Old No-7, New No.15, Sriram Colony, Abhiramapuram**  
**Chennai, Tamil Nadu, PIN - 600018**

**SCHEDULES TO BALANCE SHEET AS AT 31ST MARCH, 2024**

|                                                                             | <b><u>31-03-2024</u></b>   | <b><u>31-03-2023</u></b>   |
|-----------------------------------------------------------------------------|----------------------------|----------------------------|
| <b><u>SCHEDULE - I</u></b>                                                  |                            |                            |
| <b><u>General Reserve</u></b>                                               | 2,89,859.00                | 2,89,859.00                |
| <b><u>Income and Expenditure Account</u></b>                                |                            |                            |
| Balance at the Beginning of the year                                        | 69,01,210.59               | 71,93,274.53               |
| Add:- Capital Reserve                                                       |                            |                            |
| Excess of Income over Expenditure transferred from Income & Expenditure A/c | -42,75,029.43              | -2,61,715.94               |
|                                                                             | 26,26,181.16               | 69,31,558.59               |
| Less:- Income Tax of Earlier years Written off                              |                            |                            |
| Writeoff of Advance due to RFI                                              | -                          | 30,348.00                  |
| <b>Balance at the end of the year</b>                                       | <b><u>29,16,040.16</u></b> | <b><u>71,91,069.59</u></b> |

**SCHEDULE - II**

|                          |                            |                            |
|--------------------------|----------------------------|----------------------------|
| Entrance Fee Capitalised | 2,81,400.00                | 2,81,400.00                |
| Grant from IOA           | 25,00,000.00               | 25,00,000.00               |
| <b>Total Rs.</b>         | <b><u>27,81,400.00</u></b> | <b><u>27,81,400.00</u></b> |

**SCHEDULE - IV**

**CASH AND BANK BALANCE**

|                                  |                            |                              |
|----------------------------------|----------------------------|------------------------------|
| Cash in Hand                     |                            | -                            |
| Cash at Bank                     |                            |                              |
| Bank of Maharastra, Secunderabad | 6,40,229.90                | 25,94,994.80                 |
| State Bank of India              | 3,81,675.63                | 6,25,578.53 #                |
| Fixed Deposit with Schedule Bank |                            | 84,15,920.00                 |
| <b>Total Rs.</b>                 | <b><u>10,21,905.53</u></b> | <b><u>1,16,36,493.33</u></b> |

**SCHEDULE - V**

**ADVANCES-DUES TO RFI**

|                                         |                            |                            |
|-----------------------------------------|----------------------------|----------------------------|
| Due from Affiliates (Annexure- A)       | -                          | 2,10,000.00                |
| Receivable - 2022-AJRC-Pattaya Thailand | -                          | 12,08,632.00               |
| Receivable - SAI-23rd SJM=Srinagar-2022 | -                          | 4,25,000.00                |
| Receivable - SAI-42nd-JN-Hyderabad-2022 | -                          | 4,31,187.00                |
| Receivable - SAI-ARC-Pattaya-2022       | -                          | 5,97,886.00                |
| National Coaching Camp-Women-Hyd        | -                          | 61,533.00                  |
| Interest Accrued on Fixed Deposit       | 82,178.21                  | 82,178.21                  |
| Tax Deducted at Source A.Y. 2014-2015   | 44,180.00                  | 44,180.00                  |
| Tax Deducted at Source A.Y. 2015-2016   | 7,70,999.00                | 7,70,999.00                |
| Tax Deducted at Source A.Y. 2016-2017   | 4,03,677.00                | 4,03,677.00                |
| Tax Deducted at Source A.Y. 2017-2018   | 2,63,540.00                | 2,63,540.00                |
| Tax Deducted at Source A.Y. 2018-2019   | 1,23,712.00                | 1,23,712.00                |
| Tax Deducted at Source A.Y. 2019-2020   | 1,002.00                   | 1,002.00                   |
| Tax Deducted at Source A.Y. 2023-2024   | 1,29,695.00                | 1,29,695.00                |
| <b>Total Rs.</b>                        | <b><u>18,18,983.21</u></b> | <b><u>47,53,221.21</u></b> |

**ROWING FEDERATION OF INDIA**  
**Old No-7, New No.15, Sriram Colony, Abhiramapuram**  
**Chennai, Tamil Nadu, PIN - 600018**

**SCHEDULE TO BALANCE SHEET AS AT 31ST MARCH,2024**

**31-03-2024**

**31-03-2023**

**SCHEDULE - VI**

**OTHER CURRENT ASSETS**

|                                                           |                            |                 |
|-----------------------------------------------------------|----------------------------|-----------------|
| Due from Affiliates (Annexure- A)                         | 2,40,000.00                | -               |
| Fixed Deposit with Schedule Bank ( Other Current Assets ) | 54,15,920.00               |                 |
| <b>Total Rs.</b>                                          | <b><u>56,55,920.00</u></b> | <b><u>-</u></b> |

**SCHEDULE - VII**

**SUNDRY CREDITORS**

|                                             |                            |                            |
|---------------------------------------------|----------------------------|----------------------------|
| Sudhindran & Co.                            | 29,500.00                  | 29,500.00                  |
| World Rowing-Travel Subsidy & Reimbursement | -                          | 1,23,060.00                |
| 23rd SJN- Srinagar-J&K                      | -                          | 4,25,000.00                |
| 36th NG-Ahmedabad-Gujrat-2022               | -                          | 3,17,967.80                |
| 42nd JN-Hyderabad-2022                      | -                          | 4,31,187.00                |
| Provision for Asian Rowing Championship     | 55,00,000.00               | 55,00,000.00               |
| National Coaching Camp Men-ARN              |                            | 3,06,310.00                |
| National Coaching Camp Men-Bhopal           | -                          | 10,07,284.00               |
| Asian Para Games-Hangzhou-China             | 60,178.00                  | -                          |
| International Training Camp-Hangzhou-China  | 57,317.00                  | -                          |
| 19th Asian Games-Hangzhou-China             | -3,71,963.00               | -                          |
| Goa National Games                          | -8,07,896.00               | -                          |
| National Coaching Camp-Expenses             | -92,06,564.00              | -                          |
| Receipts-National Coaching Camp             | 90,08,780.00               | -                          |
| Audit Fees                                  | 20,000.00                  | -                          |
| <b>Total Rs.</b>                            | <b><u>42,89,352.00</u></b> | <b><u>81,40,308.80</u></b> |

**ROWING FEDERATION OF INDIA**  
**Old No-7, New No.15, Sriram Colony, Abhiramapuram**  
**Chennai, Tamil Nadu, PIN - 600018**

**Schedules to Income & Expenditure Account for the year ended 31/03/2024**

|                                                   | <b>31-03-2024</b>          | <b>31-03-2023</b>          |
|---------------------------------------------------|----------------------------|----------------------------|
| <b><u>Administrative &amp; Other Expenses</u></b> |                            |                            |
| Salary And Allowances to Staff                    | 7,09,500.00                | 6,15,933.00                |
| TA DA Expenses                                    | 3,32,752.00                | 4,23,761.00                |
| Postage and Courier                               | 29,894.00                  | 33,524.00                  |
| Printing and Stationary                           | 23,300.00                  | 3,300.00                   |
| Taxi Expenses                                     | -                          | 1,560.00                   |
| Travelling Expenses                               | 9,80,051.00                | 6,59,772.00                |
| T-Shirts                                          | -                          | 44,840.00                  |
| Hotel Expenses                                    | 2,22,682.00                | 78,492.00                  |
| Website Charges                                   | 28,185.00                  | 36,400.00                  |
| Repairs & Maintenance ( Computer )                | 2,000.00                   | 3,23,718.00                |
| Regatta Expenses                                  | 18,43,937.20               | 5,54,715.00                |
| Newsletter Support Charge                         | 16,000.00                  | 69,029.00                  |
| Secretariat Expenses                              | 1,80,402.00                | 2,90,923.00                |
| Umpire Seminar Expenses                           | -                          | 42,959.00                  |
| Meeting Expenses                                  | -                          | 3,00,650.00                |
| Coaching Camp Expenses                            | -                          | 4,638.00                   |
| Election Observer Expenses                        | 9,34,295.00                | 17,388.00                  |
| Audit Certification Charge                        | 1,32,360.00                | 41,400.00                  |
| Register Society Expenses                         | -                          | 375.00                     |
| Professional and Legal Fees                       | 10,73,000.00               | 10,000.00                  |
| Bad Debts                                         | -                          | 74,500.00                  |
| Miscellaneous Expenses                            | 14,180.00                  | 32,050.00                  |
| Penalty for Pre Closure of FDs                    | 64,253.00                  | 20,516.00                  |
| Bank Charge                                       | 20,228.30                  | 26,925.04                  |
| Xerox Charge                                      | -                          | 2,241.00                   |
| Zoom Subscription                                 | -                          | 15,576.00                  |
| Audit Fees Paid                                   | 50,150.00                  | 29,500.00                  |
| Accountant's Remuneration                         | 55,000.00                  | -                          |
| Boats Consumable                                  | 59,000.00                  | -                          |
| CAG Audit Expenses                                | 60,292.00                  | -                          |
| Certificate Printing Expenses                     | 93,800.00                  | -                          |
| Kit Collection & Purchase for Indian Team         | 1,32,352.00                | -                          |
| Medals & Certificates                             | 3,62,018.00                | -                          |
| Social Media Expenses                             | 74,770.00                  | -                          |
| World Rowing Delegate ( Gaurav Dutta )            | 1,940.00                   | -                          |
| Audit Fees                                        | 20,000.00                  |                            |
| <b>Total Rs.</b>                                  | <b><u>75,16,341.50</u></b> | <b><u>37,54,685.04</u></b> |



**ROWING FEDERATION OF INDIA**  
Old No-7, New No.15, Sriram Colony, Abhiramapuram  
Chennai, Tamil Nadu, PIN - 600018

| <b>Annexure - A</b>                     | <b>31-03-2024</b>  | <b>31-03-2023</b>  |
|-----------------------------------------|--------------------|--------------------|
| <b><u>Due From Affiliates</u></b>       |                    |                    |
| All India Universities (UNI)            | 30,000.00          | 20,000.00          |
| Andaman & Nicobar Rowing Association    | 30,000.00          | 20,000.00          |
| Army Sports Control Board               | -                  | 10,000.00          |
| Chhattisgarh Pradesh Rowing Association | 20,000.00          | 20,000.00          |
| Gujarat Rowing Association              | 20,000.00          | 10,000.00          |
| Haryana Rowing Association              | -                  | 10,000.00          |
| Jharkhand Rowing Association            | 20,000.00          | 20,000.00          |
| J & K Association for Rowing & Sculling | 30,000.00          | 20,000.00          |
| Manipur Rowing Association              | 20,000.00          | 10,000.00          |
| Navy Sports Control Board               | -                  | 10,000.00          |
| Rajasthan Rowing Association            | -                  | 20,000.00          |
| Rowing Association of Goa               | 20,000.00          | 10,000.00          |
| Uttarakhand Rowing Association          | -                  | 30,000.00          |
| All India Police Control Board          | 10,000.00          | -                  |
| Rajasthan Rowing Association            | 20,000.00          | -                  |
| Maharashtra Rowing Association          | 10,000.00          | -                  |
| Himachal Rowing Association             | 10,000.00          |                    |
| <b>Total Rs.</b>                        | <b>2,40,000.00</b> | <b>2,10,000.00</b> |

**SCHEDULE- III****SCHEDULE OF FIXED ASSETS & DEPRECIATION FOR THE YEAR ENDED 31ST MARCH,2024**

| SL NO | PARTICULARS          | W.D.V. AS ON<br>01/04/2023 | ADDITION             |                     | DELETION | TOTAL               | RATE OF<br>DEP. | DEPRECIATION<br>FOR THE YEAR | W.D.V.AS ON<br>31/03/2024 |
|-------|----------------------|----------------------------|----------------------|---------------------|----------|---------------------|-----------------|------------------------------|---------------------------|
|       |                      |                            | Before<br>30/09/2023 | After<br>30/09/2023 |          |                     |                 |                              |                           |
|       |                      |                            |                      |                     |          |                     |                 |                              |                           |
| 1     | Training Aids Radars | -                          | -                    | 27,600.00           | -        | 27,600.00           | 15%             | 2,070.00                     | 25,530.00                 |
| 2     | Boats OBM            | 6,760.00                   | -                    | -                   |          | 6,760.00            | 15%             | 1,014.00                     | 5,746.00                  |
| 3     | Boats Raft           | 11,67,816.00               | -                    | -                   | -        | 11,67,816.00        | 15%             | 1,75,172.40                  | 9,92,643.60               |
| 4     | Imported Boats       | 5,02,982.36                | -                    | -                   | -        | 5,02,982.36         | 15%             | 75,447.35                    | 4,27,535.01               |
| 5     | Printer              | 655.00                     | -                    | -                   | -        | 655.00              | 15%             | 98.25                        | 556.75                    |
| 6     | Ergometer Monitor    | 43,495.00                  | -                    | -                   | -        | 43,495.00           | 15%             | 6,524.25                     | 36,970.75                 |
| 7     | Telephone            | 348.00                     | -                    | -                   | -        | 348.00              | 15%             | 52.20                        | 295.80                    |
| 8     | Water Cooler         | 404.20                     | -                    | -                   | -        | 404.20              | 15%             | 60.63                        | 343.57                    |
|       | <b>Sub Total</b>     | <b>17,22,460.56</b>        | <b>-</b>             | <b>27,600.00</b>    | <b>-</b> | <b>17,50,060.56</b> |                 | <b>2,60,439.08</b>           | <b>14,89,621.48</b>       |
| 9     | Computer             | 603.40                     | -                    | -                   | -        | 603.40              | 40%             | 241.36                       | 362.04                    |
|       | <b>Sub Total</b>     | <b>603.40</b>              | <b>-</b>             | <b>-</b>            | <b>-</b> | <b>603.40</b>       |                 | <b>241.36</b>                | <b>362.04</b>             |
|       | <b>Total</b>         | <b>17,23,063.96</b>        | <b>-</b>             | <b>27,600.00</b>    | <b>-</b> | <b>17,50,663.96</b> | <b>-</b>        | <b>2,60,680.44</b>           | <b>14,89,983.52</b>       |