

STATEMENT OF ACCOUNT INCLUDING AUDIT REPORT

FOR THE PERIOD 01.04.2025 TO 31.03.2026

Balance Sheet & Income & Expenditure Audit
Lucknow (Uttar Pradesh)

School Games Federation of India



DIWAKAR SINGH & CO.
CHARTERED ACCOUNTANTS

Address :-H.No. 86, Lane No. 8,

Sainik Nagar, Telibagh,

Raibareli Road, Lucknow

Contact No. – 7905438371, 9136472601

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SCHOOL GAMES FEDERATION OF INDIA

Chamber No. 704-05, Aakriti Tower, 7th Floor,

Vidhan Sabha Marg,

Lucknow, Uttar Pradesh 226001



ANNUAL ACCOUNTS FOR THE FY 2025-2026



Diwakar Singh & Co.
CHARTERED ACCOUNTANTS

H. No.86, Lane No. 8, Sainik Nagar Telibagh, Raebareli Road, Lucknow – 226029

Ph. No. 7905438371, E-mail: cadiwakarlko0510@gmail.com

To,

The President
School Games Federation of India
Chamber No. 704-05, Aakriti Tower,
7th Floor, Vidhan Sabha Marg,
Lucknow, Uttar Pradesh 226001

We have reviewed the attached Balance Sheet as of March 31, 2026, and the Income & Expenditure Account for the year ending on that date for the SCHOOL GAMES FEDERATION OF INDIA, LUCKNOW (PAN No. AAEAS0143H). The preparation of these financial statements is the responsibility of the Federation's governing body. Our role is to provide an opinion on these financial statements.

Based on our audit, we confirm that the Balance Sheet and the Income & Expenditure Account align with the accounting records maintained at the federation's office in Lucknow.

We report the following observation/ comments on these Financial Statements:

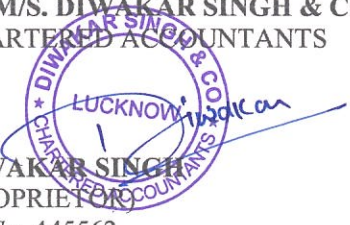
We conducted our audit in accordance with generally accepted Auditing Standards in India. These standards require us to plan and perform the audit to ensure that the financial statements are free from material misstatements.

An audit involves testing evidence and supporting the amounts and disclosures in the financial statements. It also includes evaluating the accounting principles used, significant estimates made by management, and the overall presentation of the financial statements.

We believe our audit provides a reasonable basis for our opinion, subject to the above observations:–

- A) We have obtained all the necessary information and explanations for the purposes of our audit, to the best of our knowledge and belief.
- B) In our opinion, the office of the organization has maintained proper books of accounts as evidenced by our examination of those books.
- C) In our opinion, and based on the information and explanations provided to us, the financial statements, read with any accompanying notes, give a true and fair view:
 - I) Of the state of affairs of the organization as of March 31, 2026, in the case of the Balance Sheet.
 - II) Of the profit or loss of the organization for the year ending on that date, in the case of the Income & Expenditure Account.

For M/S. DIWAKAR SINGH & CO.
CHARTERED ACCOUNTANTS


DIWAKAR SINGH
(PROPRIETOR)

M. No. 445562

Date: 22/05/2026

UDIN: 26445562RENMFT7600

SCHOOL GAMES FEDERATION OF INDIA					
Chamber No. 704-05, Aakriti Tower, 7th Floor, Vidhan Sabha Marg, Lucknow, Uttar Pradesh 226001					
Balance Sheet as on 31-03-2026					
Liabilities	SCH	Amount	Assets	SCH	Amount
General Fund	A	6,22,17,823.00	Fixed Assets	G	35,16,912.00
Sundry Creditors	B	-	Security Deposits	H	1,14,000.00
Provision for Expenses	C	96,066.00	Affiliation Fees Recoverable	I	61,00,000.00
Statutory Dues	D	-	International Kit Money Receivable	J	1,13,30,000.00
International Kit Money Refundable	E	49,05,756.00	Other Current Assets	K	1,23,056.00
Other Current Liabilities	F	12,00,000.00	Cash & Cash Equivalent	L	4,68,34,631.00
			Miscellaneous Assets	M	4,01,046.00
Total		6,84,19,645.00	Total		6,84,19,645.00
Compiled the above statement on the basis of explanation given and information furnished to us. FOR DIWAKAR SINGH & Co. Chartered Accountants For SCHOOL GAMES FEDERATION OF INDIA  DIWAKAR SINGH (Proprietor)  Secretary General  Treasurer Date - 22.05.2026 Place - Lucknow Membership No. 445562 UDIN: 26445562RENMFT7600					

SCHOOL GAMES FEDERATION OF INDIA					
Chamber No. 704-05, Aakriti Tower, 7th Floor, Vidhan Sabha Marg, Lucknow, Uttar Pradesh 226001					
INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD ENDING 31-03-2026					
EXPENDITURES	SCH	Amount	INCOMES	SCH	Amount
To Bank Charges		12,869.00	By Revenue from Federation Activities	O	1,96,12,839.00
To Printing & Stationery Expenses		25,40,441.00	By Affiliation Fees	P	90,00,000.00
To Professional Expenses	N	51,10,423.00	By Interest Income		14,45,234.00
To Advertisement Expenses		8,400.00	By Grant Received from GOI/SAI		28,94,340.00
To Postage & Courier Expenses		17,901.00	By CSR Fund		18,00,000.00
To Travelling Expenses		19,82,913.00			
To Salary Expenses		61,65,661.00			
To Rent Expenses		7,67,400.00			
To Meeting Expenses		5,33,311.00			
To Telephone Expenses		31,464.00			
To Legal Expenses		11,77,950.00			
To Office Maintenance Expenses		50,665.00			
To Electricity Expenses		1,18,935.00			
To International Sports Activity		45,54,290.00			
To Participants' Food Expenses		10,73,450.00			
To Depreciation		1,50,768.00			
To Excess Of Income Over Expenditure		1,04,55,572.00			
Total		3,47,52,413.00	Total		3,47,52,413.00
Compiled the above statement on the basis of explanation given and information furnished to us. FOR DIWAKAR SINGH & Co. Chartered Accountants For SCHOOL GAMES FEDERATION OF INDIA    Date - 22.05.2026 Place - Lucknow Membership No. 445562 UDIN: 26445562RENMFT7600					

SCHOOL GAMES FEDERATION OF INDIA									
Chamber No. 704-05, Aakriti Tower, 7th Floor, Vidhan Sabha Marg, Lucknow, Uttar Pradesh 226001									
Schedule of Assets for the Period Ending 31-03-2026 (SCH G)									
Sr No.	Assets	Depreciation @	WDV as on 01/04/2025	Additions		Sales or Deletions	Total	Amount	WDV as on 31/03/2026
				1st Half	2nd Half				
1	Immovable Properties	-	29,17,880.00	-	-	-	29,17,880.00	-	29,17,880.00
2	Furniture & Fixtures	10.00	1,45,004.08	-	-	-	1,45,004.00	14,500.00	1,30,504.00
3	Biometric Machine	15.00	-	-	1,20,000.00	-	1,20,000.00	9,000.00	1,11,000.00
4	Air Conditioners	15.00	61,704.53	-	-	-	61,705.00	9,256.00	52,449.00
5	Fax Machine	15.00	388.00	-	-	-	388.00	58.00	330.00
6	LCD Television	15.00	6,859.76	-	-	-	6,860.00	1,029.00	5,831.00
7	Mobile	15.00	17,410.21	-	-	-	17,410.00	2,612.00	14,798.00
8	Steel Almirah	15.00	182.05	-	-	-	182.00	27.00	155.00
9	Water Machine	15.00	3,610.27	25,000.00	-	-	28,610.00	4,292.00	24,318.00
10	Xerox Machine	15.00	52,213.99	99,238.00	-	-	1,51,452.00	22,718.00	1,28,734.00
11	Computers	40.00	1,36,939.14	81,250.00	-	-	2,18,189.00	87,276.00	1,30,913.00
Total			33,42,192.03	2,05,488.00	1,20,000.00	-	36,67,680.00	1,50,768.00	35,16,912.00

Date	Particulars	1st Half	2nd Half
07/05/2025	Xerox Machine	99,238.00	
10/06/2025	Water Machine	25,000.00	
08/08/2025	Computers	81,250.00	
03/11/2025	Biometric Machine		90,000.00
02/02/2026	Biometric Machine		30,000.00
	Total	2,05,488.00	1,20,000.00

Compiled the above statement on the basis of explanation given and information furnished to us.
FOR DIWAKAR SINGH & Co.
Chartered Accountants

For SCHOOL GAMES FEDERATION OF INDIA

Secretary General

Treasurer

Date - 22.05.2026
Place - Lucknow

Membership No. 445562

SCHOOL GAMES FEDERATION OF INDIA		
Chamber No. 704-05, Aakriti Tower, 7th Floor, Vidhan Sabha Marg, Lucknow, Uttar Pradesh 226001		
General Fund (SCH A)		
Opening Balance	Financial Years	5,17,62,251.00
Add - Excess of Income over Expenditure	2025-2026	1,04,55,572.00
Total		6,22,17,823.00

List Of Sundry Creditors (SCH B)		
		-
Total		-

List Of Sundry Provisions (SCH C)		
1	Audit Fees Payable	50,000.00
2	TDS Filing Fees	23,600.00
3	DSC Charges	2,500.00
4	15CA/ 15CB Certificates	11,800.00
5	Electricity Expenses Payable	8,166.00
Total		96,066.00

Statutory Dues (SCH D)		
1	TDS on Contractor	-
2	TDS on Employee	-
Total		-

International Kit Money Refundable (SCH E)		
1	International Kit Money	26,62,000.00
2	International Boarding & Regn	6,13,756.00
3	International Games Expenses Payable (MH)	8,00,000.00
4	International Sports Federation	8,30,000.00
Total		49,05,756.00

Other Current Liabilities (SCH F)		
1	Unreconciled Affiliation Fees	12,00,000.00
Total		12,00,000.00

Security Deposits (SCH H)		
1	Security Deposit of Rent	1,14,000.00
Total		1,14,000.00



Affiliation Fees Recoverable (SCH I)		
1	Affiliation Fees Old Recoverable	29,00,000.00
Total A		29,00,000.00
Affiliation Fees Recoverable FY 2023-2024		
1	Arunachal Pradesh	2,00,000.00
2	Assam	1,00,000.00
3	Sikkim	2,00,000.00
4	Odisha	1,00,000.00
Total B		6,00,000.00
Affiliation Fees Recoverable FY 2024-2025		
1	Sikkim	2,00,000.00
Total C		2,00,000.00

Affiliation Fees Recoverable FY 2025-2026		
1	Andhra Pradesh	2,00,000.00
2	Assam	2,00,000.00
3	Bihar	2,00,000.00
4	Dadra & Nagar Haveli	2,00,000.00
5	Goa	2,00,000.00
6	Jammu and Kashmir	2,00,000.00
7	Jharkhand	2,00,000.00
8	Maharashtra	2,00,000.00
9	Manipur	2,00,000.00
10	Sikkim	2,00,000.00
11	Telangana	2,00,000.00
12	Uttarakhand	2,00,000.00
Total D		24,00,000.00
Total (A+B+C+D)		61,00,000.00

International Kit Money Receivable (SCH J)		
1	Delhi State	1,11,30,000.00
2	Tamilnadu State	2,00,000.00
Total		1,13,30,000.00

Other Current Assets (SCH K)		
1	TDS FY 2025-26	1,23,056.00
Total		1,23,056.00

Cash & Cash Equivalent (SCH L)		
1	Union Bank Of India, Lucknow	13,34,631.00
1	FDR's	4,55,00,000.00
Total		4,68,34,631.00



Miscellaneous Assets (SCH M)		
1	Post Master General	40,000.00
2	Government of India	3,61,046.00
Total		4,01,046.00

Professional Expenses (SCH N)		
1	Audit Fees	50,000.00
2	TDS Filing Fees	23,600.00
3	DSC Charges	2,500.00
4	15CA/ 15CB Certificates	11,800.00
5	Other Professional Expenses	50,22,523.00
Total		51,10,423.00

Gross Income (SCH O)		
1	Participation fee/ Correction fee	1,96,03,811.00
3	Tender Fees	9,000.00
4	Miscellaneous Income	28.00
Total		1,96,12,839.00



Affiliation Fees for The FY 2025-2026 (SCH P)		
1	Andaman and Nicobar	2,00,000.00
2	Andhra Pradesh	2,00,000.00
3	Arunachal Pradesh	2,00,000.00
4	Assam	2,00,000.00
5	Bihar	2,00,000.00
6	C.B.S.E. Sports Welfare Organisation	2,00,000.00
7	C.B.S.E.	2,00,000.00
8	Chandigarh	2,00,000.00
9	Chhattisgarh	2,00,000.00
10	CISCE	2,00,000.00
11	Dadra & Nagar Haveli	2,00,000.00
12	DAV	2,00,000.00
13	Delhi	2,00,000.00
14	Goa	2,00,000.00
15	Gujarat	2,00,000.00
16	Haryana	2,00,000.00
17	Himachal Pradesh	2,00,000.00
18	IBSSO	2,00,000.00
19	I.P.S.C.	2,00,000.00
20	Jammu and Kashmir	2,00,000.00
21	Jharkhand	2,00,000.00
22	K.V.S.	2,00,000.00
23	Karnataka	2,00,000.00
24	Kerala	2,00,000.00
25	Ladakh	2,00,000.00
26	Lakshadweep	2,00,000.00
27	Madhya Pradesh	2,00,000.00
28	Maharashtra	2,00,000.00
29	N.V.S.	2,00,000.00
30	Manipur	2,00,000.00
31	Meghalaya	2,00,000.00
32	Mizoram	2,00,000.00
33	Nagaland	2,00,000.00
34	Odisha	2,00,000.00
35	Puducherry	2,00,000.00
36	Punjab	2,00,000.00
37	Rajasthan	2,00,000.00
38	Sikkim	2,00,000.00
39	Tamil Nadu	2,00,000.00
40	Telangana	2,00,000.00
41	Tripura	2,00,000.00
42	Uttar Pradesh	2,00,000.00
43	Uttarakhand	2,00,000.00
44	Vidya Bharati	2,00,000.00
45	West Bengal	2,00,000.00
Total		90,00,000.00

