

To
Indian Rugby Football Union
(Hereinafter referred to as 'Party')
2nd Floor, Nawab House,
63, Maharshi Karve Road,
Marine Lines,
Mumbai 400 002

Subject: Independent Auditor's Certificate on the manner of utilization of the funds.

1. This report is issued in accordance with the terms of our engagement letter dated 21st November 2022.
2. The accompanying **Annexure 1** along with Form GFR-12A (hereinafter referred to as 'accompanying statements') contains details of manner of the utilization of funds as required for the purpose of Sports Authorities of India ('SAI') Grants-In-Aid / Financial Assistance to NSF for Indian Rugby Football Union for Participation of Indian Rugby Men Team in the Pre-Competition Foreign Exposure Tour held at South Africa from July to 1st August 2022.

Reference Letters:

- Admin Sanction no FCC -162/2022-23
- SAI F. No. SAI/TD/Indian Rugby Football Union/ Foreign Exp./2022-23 (1001), Dated.21/07/2022

Also, the SAI sanction amount is being **28,17,600/- (Rupees Twenty-Eight Lakhs Seventeen Thousand Six Hundred only)** sanctioned to Indian Rugby Football Union – IRFU vide (Admin Sanction no FCC -162/2022-23) - SAI Letter - SAI F. No. SAI/TD/Indian Rugby Football Union/ Foreign Exp./2022-23 (1001), Dated. 21/07/2022 for grant for Participation of Indian Rugby Men Team in the Pre-Competition Foreign Exposure Tour held at South Africa from July to 1st August 2022.

A sum of **10,12,054/- (Rupees Ten Lakhs Twelve Thousand Fifty Four only)** has been utilized for the purpose for which it was sanctioned to be reimbursed by Sports Authority of India (SAI); other Income for the activities for the competition is **Nil**.



3. Party's Responsibility for the Statement:

- a) The preparation of accompanying statements is the responsibility of the Party including the preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation, and maintenance of control relevant to the preparation and presentation of the Statement and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.

4. Our Responsibility:

- a) It is our responsibility to obtain reasonable assurance and form an opinion as to whether the accompanying statements are in agreement with books of accounts and records of the Party for the relevant period.
- b) We conducted our examination of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.
- c) We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

5. Opinion:

- a) Based on our examination as above, and the information and explanations given to us, in our opinion, the accompanying statements are in agreement with books of accounts and records maintained by the Party for the relevant period and fairly presents, in all material respects, the manner of the utilization of funds.



6. Restriction on Use:

- a) This certificate is addressed to and provided to the management solely for the purpose of enabling it to comply with its obligations to submit the accompanying Statements to SAI Authorities accompanied by a certificate thereon from a chartered accountant empaneled under Comptroller and Auditor General of India and should not be used by any other person or for any other purpose.
- b) Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.

For **Deepak G Soni & Co**
Chartered Accountants

FRN. 135862W

By Soni



Deepak Soni
Proprietor

ICAI Membership No. 138452

CA CAG Membership No. BO1974

UDIN: 22138452BDVSXT2742

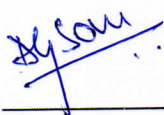
Mumbai, 23rd November 2022

Annexure 1 - Details of expenditure incurred are given below:

Bill Date	Details		Expenditure in INR	Receivable In INR
19/07/2022 27/07/2022	<u>Lodging (Accommodation) – Fare Finder</u>		4,52,882/-	Certified that Rs 28,17,600/- sanctioned to Indian Rugby Football Union – IRFU vide, Admin Sanction no FCC 162/2022-23 Dated-21/07/2022 a sum of Rs. 10,12,054/- has been utilized for the purpose for which it was sanctioned to be reimbursed.
	Bill No	Amount		
	A00835	3,61,154/-		
	A00837	91,728/-		
NA	<u>Boarding (Meals) – paid by Sandeep Mosamkar (Manager, National Rugby Men’s Team)</u>		4,96,140/-	
	Mode of Payment	S A Rand (ZAR) AMOUNT		
	Credit Card	1,52,670/-		
	Debit Card	23,254/-		
	Cash / Currency	3,20,216/- (ZAR 3941)		
NA	<u>Visa Fees – paid by Anand Godiwala</u>		44,000/-	
	Mode of Payment	INR AMOUNT		
	Credit Card	44,000/-		
NA	<u>Insurance– paid by Rakesh Vaishya (Insurance Agent)</u>		19,032/-	
	Mode of Payment	INR AMOUNT		
	Online Transfer	19,032/-		
GRAND TOTAL			10,12,054/-	
In Words – (Rupees Ten Lakhs Twelve Thousand and Fifty-Four only)				

For **Deepak G Soni & Co****Chartered Accountants**

FRN. 135862W


**Deepak Soni**
Proprietor

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Mumbai, 23rd November 2022