

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 Women Team in the Pre-Competition Foreign Exposure Tour held at Thailand from July 21, 2022 to 1st August 2022.

Reference Letters:

- Admin Sanction no FCC -163/2022-23
- SAI F. No. SAI/TD/Indian Rugby Football Union/ Foreign Exp./2022-23 (1002), Dated.21/07/2022

Also, the SAI Sanction Amount is being **28,65,200/- (Rupees Twenty-Eight Lakhs Sixty- Five Thousand Two Hundred only)** sanctioned to Indian Rugby Football Union – IRFU vide (Admin Sanction no FCC -163/2022-23) - SAI Letter - SAI F. No. SAI/TD/Indian Rugby Football Union/ Foreign Exp./2022-23 (1002), Dated. 21/07/2022 for grant for Participation of Indian Rugby women Team in the Pre-Competition Foreign Exposure Tour held at Thailand from July 21, 2022 to 1st August 2022.

A sum of **9,22,568/- (Rupees Nine Lakh Twenty-Two Thousand Five Hundred Sixty-Eight 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

DG Soni



Deepak Soni
Proprietor

ICAI Membership No. 138452
CA CAG Membership No. BO1974

UDIN: 22138452BDVUVB7962

Mumbai, 23rd November 2022

Annexure 1 - Details of expenditure incurred are given below:

Bill Date	Details		Expenditure in INR	Receivable In INR
16/07/2022	<u>Lodging & Boarding –</u>		8,24,288/-	Certified that Rs 28,65,200/- (Twenty-Eight Lakhs Sixty- Five Thousand Two Hundred Only) sanctioned to Indian Rugby Football Union – SAI Letter F.No. SAI/TD/ INDIAN RUGBY FOOTBALL UNION /Foreign Exp./2022-23(1002) Administrative Sanction No.FCC 163/2022-23 Dated- 21/07/2022, given in the margin for grant for IRFU's Senior Women's Pre-Competitions Foreign Exposure held at Thailand from July 21, 2022 to Aug 01, 2022. Sum of Advance = NIL The SAI Sanction Amount is being Rs 28,65,200/- (Twenty Eight Lakh Sixty-Five Thousand Two Hundred Only)
	(a) <u>Fare Finder</u>			
Bill No	INR Amount			
A00838	3,27,635/-			
30/07/2022	<u>(b) Sir James Resort Co. Ltd –</u>			
	Bill No	INR Amount		
01/08/2022	6507014	3,00,238/- (1,25,099/- THAI BHAT)		
30/07/2022	6508007	7,898/-		
01/08/2022		(3291/- THAI BHAT)		
NA	<u>(c) Cash Boarding</u>			
	Mode of Payment	INR Amount		
	Cash	1,54,844/- (64,518.50/- THAI BHAT)		
NA	<u>(d) Anand Godiwala (Marketing Manager)</u>			
	Mode of Payment	INR Amount		
	Credit Card	8,710/- (3872/- THAI BHAT)		
	Cash	24,963/- (10,401/- (THAI BHAT)		
NA	<u>Visa Fees – paid by Sourojit Ghosh (Manager)</u>		81,600/-	
	Mode of Payment	INR AMOUNT		
	Cash / Currency	81,600/-		

