

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 Asia Rugby Sevens Trophy 2022 held at Jakarta, Indonesia from 2nd August 2022 to 8th August 2022.

Reference Letters:

- Admin Sanction no FCC -164/2022-23 (Men)
- SAI F. No. SAI/TD/Indian Rugby Football Union/ Foreign Exp./2022-23 (1006), Dated 21/07/2022

Also, the SAI Sanction Amount is being Rs. **17,67,000/- (Rs. Seventeen Lakh Sixty-Seven Thousand Only)** to MEN'S team sanctioned to Indian Rugby Football Union – IRFU vide (Admin Sanction no FCC -164/2022-23 for Men's - SAI Letter - SAI F. No. SAI/TD/Indian Rugby Football Union/ Foreign Exp./2022-23 (1006), Dated 21/07/2022 for grant for Participation of Indian Rugby Team in the Asia Rugby Sevens Trophy 2022 for Men's held at Jakarta from 2nd August 2022 to 8th August 2022.

A sum of **4,18,363/- (Rupees Four Lakh Eighteen Thousand Three Hundred and Sixty-Three 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



Deepak Soni
Proprietor

ICAI Membership No. 138452

CA CAG Membership No. BO1974



UDIN: 22138452BDVVTB7273

Mumbai, 23rd November 2022

Annexure 1 - Details of expenditure incurred are given below:

Bill Date	Details	Expenditure in INR	Receivable In INR
28/07/2022	<u>Lodging & Boarding</u> <u>(Accommodation & Meals) –</u> <u>Fare Finder</u>	3,35,451/-	Certified that Rs 17,67,000/- (Rs. Seventeen Lakhs Sixty-Seven Thousand Only) For Men Team sanctioned to Indian Rugby Football Union – IRFU vide, Administrative Sanction no. FCC 164/2022-23 Dated- 21/07/2022 for Men Administrative Sanction no. FCC 165/2022-23 Dated- 21/07/2022 for Men A Sum of Advance Rs 13,25,250/- to Men Team as 75% of Rs. 17,67,000/- A sum of Rs 4,18,363/- has been utilized for the purpose for which it was sanctioned to be reimbursed.
	Bill No	Amount	
	A00836	3,35,451/-	
NA	<u>Anand Godiwala</u> <u>(Marketing Manager)</u>	24,933/-	
	Mode of Payment	INR AMOUNT	
	Credit Card	8,215.5/- (IDR 15,12,855)	
	Credit Card	185.5/- (SGD 3.20)	
	Cash	16,532.34/- (IDR 30,09,683)	
NA	<u>Visa Fees</u>	45,504/-	
	Mode of Payment	INR AMOUNT	
	Cash / Currency	45,504/- (US\$ 560)	
NA	<u>Travel Transport</u>	12,475/-	
	Mode of Payment	INR AMOUNT	
	Cash / Currency	12,474.5/- (IDR 22,70,990)	
GRAND TOTAL		4,18,363/-	
In Words – (Rupees Four Lakh Eighteen Thousand Three Hundred and Sixty-Three Only)			

For Deepak G Soni & Co

Chartered Accountants

FRN. 135862W

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Mumbai, 23rd November 2022