

PIYUSH P JAIN & ASSOCIATES

CHARTERED ACCOUNTANTS

52, C-Market, Sector-1, Bhilai (C.G.) - 490001

Phone-0788-2229549, 096913-99990, E-mail – ca.piyushjain@yahoo.in

TO,

THE ORGANISING SECRETARY

21st Sub-Junior National Fencing Championship
Bhilai (C.G.)

Sir,

I have examined the Income & Expenditure account of the “**21st Sub-Junior National Fencing Championship (Men & Women) at Bhilai (Chhattisgarh) from 21st October to 24th October 2019**” which are in agreement with the books of accounts maintained by the said championship.

I have obtained all the information & explanation, which to the best of my knowledge and belief were necessary for the purpose of the audit.

In my opinion and to the best of my information and according to information given to me and subject to comments given below the said accounts give a true & fair view:

1. In the case of the statement of affairs of the state of affairs of the above named as at 31-03-2019.
2. In the case of the Income & Expenditure account of the Excess of Expenditure over Income for the accounting from 25.09.2019 to 27.12.2019 (for the year 2019-20).
3. In the case of Receipts & Payments account of the Receipts & Payments for the accounting from 25.09.2019 to 27.12.2019 (for the year 2019-20).
4. Verification of payment vouchers.
5. Verification with the books of accounts maintained in Tally System.

PLACE : BHILAI

DATED : 28.12.2019

M/S PIYUSH P JAIN & ASSOCIATES
CHARTERED ACCOUNTANTS

Chhattisgarh Pradesh Fencing Association

Working President Secretary Genl. Treasurer



PIYUSH JAIN

Chartered Accountant

FRN – 017085C

CAG Registration No.- CR5391

Mem. No. - 405305

UDIN NO-19405305AAAAE8723

**21ST SUB-JUNIOR NATIONAL FENCING CHAMPIONSHIP (BOYS & GIRLS),
BHILAI (C.G.) FROM 21ST TO 24TH OCTOBER 2019**

STATEMENT OF AFFAIRS AS ON 28.12.2019

<u>LIABILITIES</u>	<u>AMOUNT</u>	<u>ASSETS</u>	<u>AMOUNT</u>
<u>SUNDRY CREDITORS</u>		<u>GRANT-IN-AID RECEIVABLE FROM</u>	
Abhyudaya Events Beutifier	37,800.00	Grant in Aid Receivable from Govt. of India through Fencing Association of India	2,50,000.00
Fencing Association of India	20,000.00		
Hotel Central Plaza	1,91,808.00		
Hotel Central Park	7,722.00		
Kapil Flower Decoration	12,000.00		
Om Hari Decorators & Caterers	1,02,766.00	Grant in Aid Receivable from C.G. Govt. through C.G.P. Fencing Association	14,00,000.00
M/s Pankaj Kumar Singh	5,84,344.00		
Royal Travels – Raipur	1,32,840.00		
Sachidanand Electricals	1,982.00		
Saideep Printers	5,224.00		
Studio Karizma	12,000.00		
U.S. Computer	1,400.00		
Mrs. Suman Singh	5,000.00		
Ms. Bhagya Shri Singh	7,000.00		
Ms. Pratibha	10,000.00	<u>GENERAL FUND</u>	
Ms. Shreya Chib	7,000.00	Excess of Expenditure over Income	62,088.00
Shri Raj Kumar Nagwanshi	5,000.00		
Shri Ajay Khartol	7,000.00		
Shri Akhilesh Dubey	5,000.00		
Shri Anil Kumar	7,000.00		
Shri Anthony Matoo	5,000.00	<u>CLOSING BALANCES</u>	
Shri Anurag Choudhary	7,000.00	Cash in Hand	813.00
Shri Ashok Dudhare	20,000.00		
Shri Balwinder Singh	7,000.00		
Shri Bharatji Thakor	5,000.00		
Shri Bhupinder Singh	7,000.00		
Shri D. Bhawani Prasad	7,000.00		
Shri Debtosh Kar	7,000.00		
Shri Harpreet Singh	7,000.00		
Shri Krishna Pal Singh	7,000.00		
Shri L. Surjit	7,000.00		
Shri Narinder Kumar	5,000.00		
Shri Nikhil Kumar Jambhulkar	7,000.00		
Shri Periyaswami Sivan	5,000.00		
Shri Pradeep	5,000.00		
Shri Pradeep Kothari	5,000.00		
Shri Rahul Nathu Fadol	5,000.00		
Shri Rakesh Pandav	7,000.00		
Shri Ram Pratap Gupta	10,000.00		
Shri Sagar S. Lagoo	7,000.00		
Shri Shailesh Kumar	5,000.00		
Shri Shrimurugan S.	5,000.00		
Shri Sumit	7,000.00		

Chhattisgarh Pradesh Fencing Association

Working President  Secretary Genl. Treasurer 



Shri Sunil Kumar	7,000.00
Shri Swapnil T. Tangde	7,000.00
Shri Udaya Chandran G.	7,000.00
Shri Vijay Bahadur	5,000.00
Shri Vijay Kumar	15,000.00
Shri V. Johnson Soloman	7,000.00
Smt. Lalmuanpuii	5,000.00

LOAN RECEIVED FROM

Chhattisgarh Pradesh Fencing Association	3,23,074.00
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PROVISIONS

Audit Fees Payable	2,950.00
TDS Payable	9,041.00
Utilization Fees payable	2,950.00

TOTAL	17,12,901.00	TOTAL	17,12,901.00
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PLACE : BHILAI
DATED : 28.12.2019

**M/S PIYUSH P JAIN & ASSOCIATES
CHARTERED ACCOUNTANTS**



PIYUSH JAIN

Chartered Accountant

FRN - 017085C

CAG Registration No. - CR5391

Mem. No. - 405305

UOBAN NO - 19405305AAAAE8723

Chhattisgarh Pradesh Fencing Association

Working President Secretary Genl. Treasurer

**21ST SUB-JUNIOR NATIONAL FENCING CHAMPIONSHIP (BOYS & GIRLS),
BHILAI (C.G.) FROM 21ST TO 24TH OCTOBER 2019**

INCOME AND EXPENDITURE ACCOUNT AS ON 25.09.2019 TO 28.12.2019

<u>EXPENDITURE</u>	<u>AMOUNT</u>	<u>INCOME</u>	<u>AMOUNT</u>
Royalty Money to FAI	20,000.00		
Audit Fees	2,950.00	Grant in Aid Recd. From SAI through	7,50,000.00
Utilization Fees	2,950.00	Fencing Association of India	
Boarding Exp.	8,81,755.00	Entry Fees	2,13,000.00
Conveyance Exp.	17,304.00		
Electricity Exp.	8,680.00		
Gift for Official (T-Shirt)	21,600.00		
Honorarium Exp.	23,500.00	<u>RECIEVABLE</u>	
Hostel Maintenance Exp.	7,082.00		
Lodging Exp.	7,23,940.00	Grant in Aid Receivable from	2,50,000.00
Medal & Trophy Exp.	27,714.00	SAI, Govt. of India through FAI	
Medical Exp.	733.00		
Miscellaneous Exp.	16,297.00	Grant in Aid Receivable from	14,00,000.00
Momentoes Exp.	12,750.00	C.G. Govt.	
Photography & Vediography Exp.	12,000.00		
Press & Publicity Exp.	32,300.00		
Printing & Stationary Exp.	14,432.00		
Refreshment Exp. for Officials	70,359.00		
TA/DA Exp.	3,35,000.00		
Tent House Exp.	2,48,566.00		
Transportation Exp.	1,95,176.00		
		Excess Expenditure over Income	62,088.00
TOTAL	26,75,088.00	TOTAL	26,75,088.00

PLACE : BHILAI
DATED : 28.12.2019

Chhattisgarh Pradesh Fencing Association

Working President  Secretary Genl. Treasurer 

**M/S PIYUSH P JAIN & ASSOCIATES
CHARTERED ACCOUNTANTS**



PIYUSH JAIN

Chartered Accountant

FRN - 017085C

CAG Registration No. - CR5391

Mem. No. - 405305

UOI N. No. - 19405305AAAAE8723

**21ST SUB-JUNIOR NATIONAL FENCING CHAMPIONSHIP (BOYS & GIRLS),
BHILAI (C.G.) FROM 21ST TO 24TH OCTOBER 2019**

RECEIPT & PAYMENT ACCOUNT AS ON 25.09.2019 TO 28.12.2019

<u>RECEIPTS</u>	<u>AMOUNT</u>	<u>PAYMENTS</u>	<u>AMOUNTS</u>
<u>LOAN RECEIVED FROM</u>		<u>LOAN PAID TO</u>	
Shri Bashir Ahmed Khan	10,000.00	Shri Bashir Ahmed Khan	10,000.00
Shri Umesh Singh	6,000.00	Shri Umesh Singh	6,000.00
		<u>EXPENSES</u>	
<u>GRANT IN AID RECEIVED FROM</u>		Boarding Exp.	2,90,350.00
Grant-in-Aid Received from SAI	7,50,000.00	Conveyance Exp.	17,304.00
Through Fencing Association of India		Electricity Exp.	8,680.00
Entry Fees Received	2,13,000.00	Gift Exp. for Officials	21,600.00
		Honorarium Exp.	23,500.00
Loan Received from	3,23,074.00	Hostel Maintenance Exp.	5,100.00
Chhattisgarh Pradesh Fencing Association		Lodging Exp.	5,26,710.00
		Medal & Trophy Exp.	27,714.00
		Medical Exp.	733.00
		Miscellaneous Exp.	4,297.00
		Mementoes Exp.	12,750.00
		Printing & Stationary Exp.	7,508.00
		Press & Publicity Exp.	32,300.00
		Refreshment Exp. for Officials	70,359.00
		TA/DA Exp.	70,000.00
		Tent House Exp.	1,08,000.00
		Transportation Exp.	58,356.00
		<u>CLOSING BALANCE</u>	
		Cash in Hand	813.00
TOTAL	13,02,074.00	TOTAL	13,02,074.00

PLACE : BHILAI
DATED : 28.12.2019

**M/S PIYUSH P JAIN & ASSOCIATES
CHARTERED ACCOUNTANTS**

Chhattisgarh Pradesh Fencing Association

Working President Secretary Genl. Treasurer



PIYUSH JAIN

Chartered Accountant
FRN - 017085C
CAG Registration No. - CR5391
Mem. No. - 405305

UDIN No - 124 05 305 AAAAE 8723

PIYUSH P JAIN & ASSOCIATES

CHARTERED ACCOUNTANTS

52, C-Market, Sector-1, Bhilai (C.G.) - 490001

Phone-0788-2229549, 096913-99990, E-mail – ca.piyushjain@yahoo.in

CERTIFICATE TO BE PROVIDED BY THE FEDERATION / ASSOCIATION DULY SIGNED BY CHARTERED ACCOUNTANT AND COUNTER-SIGNED BY HEAD OF THE FEDERATION / ASSOCIATION

I have checked all the Vouchers/Bills/Cash Book / Ledger and all other related documents/records in respect of expenditure incurred during the **21st Sub-Junior National Fencing Championship at Bhilai, Chhattisgarh from 21st to 24th October 2019** for under scheme of Conducting of National Championship and certify that :-

- All Terms & Conditions as incorporated in the sanction for releasing payment towards conducting of National championship in question is fully complied with.
- The expenditure incurred for which the sanction has been issued is strictly in accordance with the provisions of Government guidelines as amended from time to time.
- Proper purchase procedure has been followed as prescribed in the GFR and other Government of India order issued from time to time.
- All Subsidiary records pertaining to conducting of National Championship have been maintained regarding grant received from SAI and same along-with supporting vouchers are open for inspection by SAI/MYAS any time and when desired.
- No financial assistance has been obtained from any other Government source or from any other organization by whatever name called from meeting the expenditure on National Championship in question.
- The Utilization Certificate as prescribed in GFR duly signed by the Chief Executive of the Federation / Association and countersigned by Chartered Accountant is enclosed.

PLACE : BHILAI (C.G.)

DATE : 28/12/2019


Bashir Ahmed Khan
Secretary General
Fencing Association of India



M/S PIYUSH P JAIN & ASSOCIATES
FRN-017085C
CAG REG. NO.-CR5291

CA PIYUSH JAIN
(PARTNER)
MEM.NO.-405305

UDIN: 19405305AAAAE8723

Branches: - 1) Above Manas Jewellers, Sadar Bazar, Raipur (CG)
2) Above Shanti Vastralay, Juni Hatri, Rajnandgaon (CG)

SPORTS AUTHORITY OF INDIA
(TEAMS Division)

J.N. Stadium Complex,
East Gate, Lodhi Road.
New Delhi -110 003.

File No. SAI/TD/Fencing/NC/Sub-Jr./2019-20 (54)

16th September, 2019

Administrative Sanction No.- 214 / 2019

To,
The Secretary General
Fencing Association of India
107, Shanti Kumj Main, Vasant Kunj
New Delhi-110070

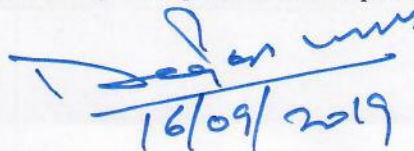
Subject: Conducting of 21st Sub-Junior National Fencing Championship for Boys & Girls to be held at Agrasen Bhawan, Sector-6 Bhilai, Chhattisgarh from 21st to 24th October, 2019.

Sir,

I am directed to say that Competent Authority, has agreed in principle, to the sanction of a grant not exceeding **Rs. 10,00,000/- (Rupees Ten Lakh only) to the Fencing Association of India (FAI) for conducting above mentioned championship. This grant is of non-recurring nature.** The Federations shall take steps to ensure participation of all the affiliated units in the national level championships. In case less than 75% of the affiliated units participate, the scale of assistance will be reduced by 25% and no grant shall be provided in case less than 50% of the affiliated units participate. This condition would apply for male and female separately.

2. The grant is subject to the conditions mentioned below:-

- (i) That at least 75% of the total affiliated units will take part in the Championship. In Case percentage of participation is between 50 and 74.9 Government grant will be reduced by 25%. However, no grant will be payable for participation below 50%.
- (ii) That the grantee shall execute a bond with two sureties to the President of India for acceptance terms and conditions of the payment of Grant-in-aid before release the payment.
- (iii) The grantee shall maintain subsidiary accounts of the grant-in-aid received from the Government.
- (iv) The grantee shall maintain a register of assets in the prescribed form GFR 19. The assets acquired wholly or substantially out of Government grant except those declared as obsolete and unserviceable or condemned as per the procedure laid down in the General Financial Rules shall not be disposed of without the prior approval of the Ministry of Youth Affairs & Sports.
- (v) The amount so paid to the grantee shall be open to inspection by the Sports Authority of India whenever the grantee is called upon to do so.
- (vi) The account shall be audited by the International Auditors of grantee and finally by the Comptroller and Auditor General of India under Section 14 of the CAG of India (Duties, Power and conditions of Services) Act 1971.
- (vii) The grantee shall not divert the grants and entrust execution of the scheme or work concerned to another institution of organization and shall abide by the terms and conditions of the grant. If the grantee fails to utilize the grant, for the purpose for which the same has been sanctioned, the grantee will be required to refund the entire amount with interest thereon @ 10% per annum. As per Rule 209(6).


16/09/2019

- (viii) The UC should also disclose whether the specified, quantified and qualitative target that should have been reached against the amount utilized, were in fact reached, and if not, the reasons therefore As per Rule 212 (1).
- (ix) The accounts of all grantee institutions or organizations shall be open to inspection by the sanctioning authority and audit, both by the Comptroller and Auditor General of India under the provision of CAG (DPC) Act, 1971 and internal audit by the Principal Accounts Office of the Ministry or Department, whenever the institution or organization is called upon to do so and a provision to this effect should invariably be incorporated in all orders sanctioning grants-in-aid. As per Rule 211 (1).
- (x) The grantee shall submit the utilization certificate in the prescribed form GFR 19 A received for the purpose duly signed by the General Secretary/President within 12 months after closure of financial year as per Rule 212(1) of GFR.
- (xi) The grantee agrees to make reservation for Scheduled castes and scheduled tribes in posts/services under its control on the lines indicated by the Government of India.
- (xii) That the grant is adjustable on the basis of the actual expenditure. For this purpose a statement indicating the list of participants (state-wise) and a audited statement of income and expenditure (duly audited by a Chartered Accountant) in the manner as mentioned in Para 2 above may be sent to this Ministry.
- (xiii) That a performance cum achievement report (2 copies) in respect of the above event for which that grant has been sanctioned should be forwarded to this Ministry within 6 months of the event.
- (xiv) That no advertisement of tobacco and Liquor will be displayed during the event, the breach of which entails the cancellation of Government grant.
- (xv) That in case of Senior Championship, the Federation will have to conduct the Junior and Sub-Junior Championships in the same financial year. In case these are not conducted, the grant released for the Senior Championship will be recovered from the Federation.
- (xvi) That it should be compulsory for the Federation to hold State level tournaments in all states for both Men & Women.
- (xvii) As far as district tournaments are concerned, it should be held in at least 50% district for Men & Women before the Federation becomes eligible for release of remaining grants and fresh assistance.
- (xviii) The grant in aid is further subject to the conditions laid down in GFR's as amended from time to time.

3. Reference to the ministry's letter no. F. 8-06/2011-SP.III Government of India, Ministry of Youth Affairs & Sports (Department of Sports), Shastri Bhawan, New Delhi-01 dated 23rd February, 2011, now the proposals for holding National Championships, International Tournaments in India and visit of Indian Sportspersons/Teams Abroad, as per their approved Annual Calendar for Training and Competition (ACTC), received from the NSF's will be processed by the Sports Authority of India, TEAMS Division, JN Stadium Complex, New Delhi.

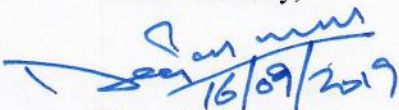
4. As per the revised terms and conditions of this Ministry's letter no. F.12-5/2013-SP-III dated 4th November, 2015, financial assistance is provided to NSF's for organizing One National Level Championship @ Rs.5.00 lakh for Senior (Men & Women), Rs.7.00 lakh for Junior Championships (Boys & Girls) and Rs.10.00 lakh for Sub-Junior (Boys & Girls) Championship in a year in high priority and priority discipline. No Assistance provided to For Zonal championship.

5. The amount of the grant will be debitable to the head, under the provision of the Scheme of Financial Assistance to the National Sports Federations (NSF's).


16/09/2019

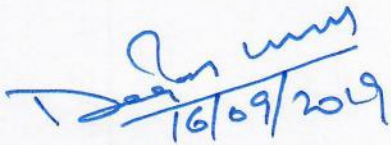
6. The amount of **Rs. 7,50,000/- (Rs. Seven lakh fifty thousand only)** will be released as advance and remaining amount of **Rs. 2,50,000/- (Rs. Two Lakh Fifty Thousand only)** will be reimbursed soon after receipt of UC and original bills /vouchers from Fencing Association of India. **The FAI is also requested to submit the UC, original bills /vouchers and other relevant documents within 15 days after completion of event to the Regional Director (TEAMS).**
7. FAI is requested to obtain the **required clearance from the State Government of Chhattisgarh** to conduct above said championship. The FAI is also requested to submit a detail report of the event along with photographs within 07 days after completion of event to the Regional Director (TEAMS).

Yours faithfully,


(Deepak Kumar)
Project Officer (TEAMS)

Copy to:-

1. Shri A.K. Singh, Under Secretary, MYA&S, Shastri Bhawan - for Information please.
2. Director (Finance), SAI, Head Office, New Delhi.
3. Asst. Director (TEAMS), SAI Head Office, New Delhi.
4. Head of Communication, SAI, Head Office, New Delhi.
5. PA to Regional Director (TEAMS).
6. Sanction folder.


(Deepak Kumar)
Project Officer (TEAMS)