

AUDIT REPORT

**27TH JUNIOR NATIONAL FANCING CHAMPIONSHIP
(BOYS & GIRLS)
T.T. NAGAR STADIUM, BHOPAL (MP)**

**CHAMPIONSHIP FOR THE PERIOD FROM
9TH NOVEMBER 2019 TO 12TH NOVEMBER 2019**

**K.C.A. & ASSOCIATES
CHARTERED ACCOUNTANTS
103, First Floor, Mohit Chambers
Chanchala Bai College Road
Wright Town, Jabalpur (M.P.)
Tel. No. – 0761-4020188**

INDEPENDENT AUDITOR'S REPORT

To
The Organizing Committee
27TH JUNIOR NATIONAL FENCING
CHAMPIONSHIP (BOYS & GIRLS)
T.T. NAGAR STADIUM, BHOPAL (MP)

Opinion

We have audited the financial statements of **27TH JUNIOR NATIONAL FENCING CHAMPIONSHIP (BOYS & GIRLS) T.T. NAGAR STADIUM, BHOPAL (MP)**, which comprise the balance sheet as at November 30th, 2019, and the Income and Expenditure account for the period then ended of the **Championship for the period from 09th November to 12th November 2019**.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the entity as at **November 30th, 2019**, and of its financial performance for the period then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI).

1. In the case of the Balance Sheet of the state of affairs of the above named as at 30-11-2019.
2. In the case of the Income & Expenditure account for the period ended on 30.11.2019
3. In the case of Receipts & Payments account for the period ended on 30.11.2019
4. Verification of copy of expenses vouchers for boarding and accommodation. of the championship for the period from 09th November to 12th November 2019.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

These Financial Statements is made of Boarding and Accommodation expenses on the basis of photocopy of supporting vouchers produced of Tournament conducted between 09th to 12th November 2019.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the entity in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of



the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

PLACE: JABALPUR
DATE: 14/03/2020

FOR K.C.A. & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REG.No. 008844C

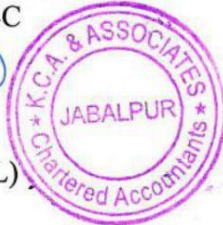


(CA. K.C. AGRAWAL)

Partner

Membership No. 077968

UDIN- 20077968AAAABP9386



27TH JUNIOR NATIONAL FENCING CHAMPIONSHIP (BOYS & GIRLS)
T.T. NAGAR STADIUM, BHOPAL (MP) TOURNAMENT FROM 9th TO 12th NOVEMBER 2019

BALANCE SHEET AS AT 30TH NOVEMBER 2019

LIABILITIES	AMOUNT RS.	AMOUNT RS.	ASSETS	AMOUNT RS.	AMOUNT RS.
<u>LOAN RECEIVED</u> (From Director, Sports & Youth Welfare Govt. of MP, Bhopal)		175000.00	<u>GRANT-IN-AID RECEIVABLE FROM</u> (From Grant-in-Aid Received from SAI Govt. of India, Through Fencing Association of India)		175000.00
TOTAL		175000.00			175000.00

Note: 1- Financial statement have been prepared on cash basis .

2- Provision of Rs. 175000.00 have been made for Grant-in-Aid Received from SAI Govt. of India, Through Fencing Association of India.

PLACE: JABALPUR

DATE: 14 MAR 2020


SANJAY RAGHAV
Convener
M.P. Fencing Association

AS PER OUR REPORT OF EVEN DATE
FOR K.C.A. & ASSOCIATES
CHARTERED ACCOUNTANTS
(F.R.NO. 008844C)


(CA. K.C. AGRAWAL)
Partner
M.No.077968



AUTHORISED SIGNATORY AUTHORISED SIGNATORY

For, Fencing Association of India



President Secretary General Treasurer

**27TH JUNIOR NATIONAL FENCING CHAMPIONSHIP (BOYS & GIRLS)
T.T. NAGAR STADIUM, BHOPAL (MP) TOURNAMENT FROM 9th TO 12th NOVEMBER 2019**

INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD 9TH TO 30TH NOVEMBER 2019

EXPENDITURE	AMOUNT RS.	AMOUNT RS.	INCOME	AMOUNT RS.	AMOUNT RS.
EXPENSES					
Boarding Expenses	1051754.00				
Accommodation of Officials	298656.00				
Accommodation of Players	1021380.00	2371790.00			
			GRANT IN AID RECEIVED (From Grant-in-Aid Received from SAI Govt. of India, Through Fencing Association of India)		525000.00
			GRANT IN AID RECEIVED (From Sanchalak Yuva Sandhi, MP Govt., Bhopal)		1671790.00
			GRANT IN AID RECEIVABLE (From Grant-in-Aid Received from SAI Govt. of India, Through Fencing Association of India)		175000.00
TOTAL		2371790.00			2371790.00

Note: 1- Financial statement have been prepared on cash basis .
2- Provision of Rs. 175000.00 have been made for Grant-in-Aid Received from SAI Govt. of India, Through Fencing Association of India.

PLACE: JABALPUR
DATE: 14 MAR 2020


SANJAY RAGHAV
Convener
M.P. Fencing Association

AS PER OUR REPORT OF EVEN DATE
FOR K.C.A. & ASSOCIATES
CHARTERED ACCOUNTANTS
(F.R.NO. 008844C)


(CA. K.C. AGRAWAL)
Partner
M.No.077968



AUTHORISED SIGNATORY AUTHORIZED SIGNATORY

For, Fencing Association of India

President Secretary General Treasurer

**27TH JUNIOR NATIONAL FENCING CHAMPIONSHIP (BOYS & GIRLS)
T.T. NAGAR STADIUM, BHOPAL (MP) TOURNAMENT FROM 9th TO 12th NOVEMBER 2019**

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD 9TH TO 30TH NOVEMBER 2019

RECEIPTS	AMOUNT RS.	AMOUNT RS.	PAYMENTS	AMOUNT RS.	AMOUNT RS.
<u>OPENING BALANCES</u>		0.00	<u>EXPENSES</u>		
			Boarding Expenses	1051754.00	
<u>LOAN RECEIVED</u>			Accommodation of Officials	298656.00	
(From Director, Sports & Youth Welfare Govt. of MP, Bhopal)	175000.00		Accommodation of Players	1021380.00	2371790.00
<u>GRANT IN AID RECEIVED</u>					
(From Grant-in-Aid Received from SAI Govt. of India, Through Fencing Association of India)	525000.00		<u>CLOSING BALANCES</u>		0.00
<u>GRANT IN AID RECEIVED</u>					
(From Sanchalak Yuva Sandhi, MP Govt., Bhopal)	1671790.00				
TOTAL		2371790.00			2371790.00

PLACE: JABALPUR
DATE: 14 MAR 2020

S
SANJAY RAGHAV
Convener
M.P. Fencing Association

AS PER OUR REPORT OF EVEN DATE
FOR K.C.A. & ASSOCIATES
CHARTERED ACCOUNTANTS
(F.R.NO. 008844C)

K.C. Agrawal

(CA. K.C. AGRAWAL)
Partner
M.No.077968



AUTHORISED SIGNATORY AUTHORISED SIGNATORY

For, Fencing Association of India
[Signatures]
President Secretary General Treasurer

GFR 12 – A
 [(See Rule 238 (1))]

**FORM OF UTILIZATION CERTIFICATE
 FOR AUTONOMOUS BODIES OF THE GRANTEE ORGANIZATION**

UTILIZATION CERTIFICATE FOR THE YEAR 2019-2020 in respects
 Of recurring/non-recurring
 GRANTS-IN-AID/SALARIES/CREATION OF CAPITAL ASSETS

1. Name of the Scheme: 27TH JUNIOR NATIONAL FENCING CHAMPIONSHIP (BOYS & GIRLS)
2. Whether recurring or non-recurring grants: Non- Recurring Grants
3. Grants position at the beginning of the Financial year
 - (i) Cash inHand/Bank - Nil
 - (ii) Unadjusted advances - Nil
 - (iii) Total - Nil
4. Details of grants received, expenditure incurred and closing balances: (Actual)

Unspent Balances of Grants received years [figure as at Sl. No. 3 (iii)]	Interest Earned thereon	Interest deposited back to the Government	Grant received during the year			Total Available funds (1+2+3+4)	Expenditure incurred	Closing Balances (5-6)
			Sanction No. (i)	Date (ii)	Amount (iii)			
1	2	3	4			5	6	7
Nil	Nil	Nil	223/2019	23.10.2019	525000.00	525000.00	2371790.00	(-)1846790.00

Component wise utilization of grants:

Grant-in-aid– General	Grant-in-aid– Salary	Grant-in-aid–creation of capital assets	Total
525000.00	Nil	Nil	525000.00

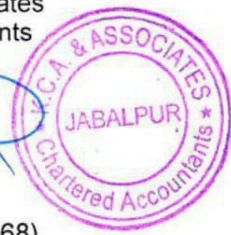
Details of grants position at the end of the year

- (i) Cash inHand/Bank - Nil
- (ii) Unadjusted Advances - Nil
- (iii) Total - Nil

Signature
 Name.....
 (Chief Finance Officer /
 Head of the organization)
 Place: Jabalpur
 Date: 14/03/2020

For K.C.A. & Associates
 Chartered Accountants
 (FRN – 008844C)

 (CA. K.C. Agrawal)
 Partner (M.No. 077968)
 UDIN - 20077968AAAABQ8710



For, Fencing Association of India


 President Secretary General Treasurer 1

CRETIFICATE 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 voucher/bill and other related documents/records in respect of expenditure incurred for Boarding, Accommodation and foods expenses during the **27TH JUNIOR NATIONAL FENCING CHAMPIONSHIP (BOYS & GIRLS), T.T. NAGAR STADIUM, BHOPAL (MP)** from **9TH NOVEMBER 2019 TO 12TH NOVEMBER 2019** for under scheme of conducting of National Championship and certify that:-

- All term & condition as incorporated in the sanction for releasing payment towards conduction of nation championship in question is fully complied with.
- The expenditure incurred for which the sanction has been issued is strictly in accordance with the provision 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.
- Supporting vouchers pertaining to conducting of 27TH JUNIOR NATIONAL FENCING CHAMPIONSHIP (BOYS & GIRLS) have been produced for our verification.
- 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 as explained to us.
- The utilization certificate as prescribed in **GFR** duly signed by the chief executive of the federation/ association and counter signed by chartered accountant is enclosed.

PLACE: JABALPUR
DATE: 14/03/2020

FOR K.C.A. & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REG.No. 008844C


(CA. K.C. AGRAWAL)
Partner

Membership No. 077968
UDIN- 20077968AAAABQ8710

For, Fencing Association of India

President Secretary General Treasurer

2/4/2020

OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA
10, BAHADUR SHAH ZAFAR MARG
NEW DELHI - 110002.

No. CA-V/F/88-2019

Acknowledgement Number: 54332/2020
Date: 04/02/2020

Subject:- Application for empanelment of Chartered Accountant firms/LLP for the year 2020-2021

Submission of online application for empanelment of the firm/LLP for the year 2020-2021 is hereby acknowledged. This acknowledgement number should be quoted invariably in any future correspondence relating to the application.

The application will be considered final only on submission of the required documents specified in the General Instructions along with the copy of this acknowledgement letter by due date.

To
M/s K C A & ASSOCIATES (CR2321)
CHARTERED ACCOUNTANTS
103 FIRST FLOOR, MOHIT CHAMBERS
WRIGHT TOWN
JABALPUR - 482002
MADHYA PRADESH



From: Professional Development Committee
To: kcaca@rediffmail.com
Subject: Multipurpose Empanelment Form - Submit confirmation

Mr./Ms./M/s. **K C A & ASSOCIATES**. Your application for Multipurpose Empanelment has been successfully uploaded to the website www.meficai.org.

Unique Code No. if any allotted: 0201973

Application No.:MEF15778

Uploaded on : 01/09/2019

FRN No. : 008844C

Declaration is to be submitted online digitally signed. In case, you are not able to sign digitally, kindly upload scan copy duly signed within 10 days of filling of MEF form but not later than 10th September 2019.

Based on the particulars as appearing in MEF15778 as mentioned below:

- | | |
|---|--------------|
| i) No. of CAs exclusively associated with the firm (full-time) : | 4 |
| ii) No. of partners/proprietor exclusively associated with the firm (full time) (Out of Point No. i): | 4 |
| iii) No Professional staff : | 5 |
| iv) Bank audit experience (in years) : | |
| a. Firm : | 18 |
| b. partner : | 8 to 9 years |
| v) Year of establishment of firm/Year of holding CoP : | 1998 |
- Your Category is : III

To view norms for empanelment of CA Firms/Members to be appointed as Statutory Branch Auditors for Public Sector Banks, you may visit http://rbi.org.in/scripts/bs_viewcontent.aspx?ld=946.

Note: The above category is provisional only. It is based on the details submitted by the applicant and may undergo a change during preparation of the panel, in case of discrepancy/ies, the information available as per the records of the Institute shall be the deciding factor.

With kind regards,

Chairman
Professional Development Committee

Vice-Chairman
Professional Development Committee



GFR 19-A

[See govt of India Decision (1) below rule 150)

Form of Utilization Certificate

S.No.	Latter No. and Date	Amount	
1.	FAI/2019-20, 21.02.2020	5,25,000/-	Certified that financial assistance of Rs. 5,25,000/- through RTGS Andhra Bank on 11.11.2019 sanctioned during the year 2019-20 in favour of The Director, Sports & Youth Welfare, Govt. of Madhya Pradesh for 'Organizing 27th Junior National Fencing Championship (Men & Women) Dt. 9 to 12 November 2019 at Bhopal'. Under the Fencing Association of India letter mentioned in the given margin and Rs. NIL on account of unspent balance of the previous year, a sum of Rs. Five Lakh Twenty Five Thousand only has been utilized for the purpose for which it was sanctioned and the remaining balance is Rs. NIL..

1. Certified that I have satisfied myself that the conditions on which the Financial Assistance was sanctioned have been duly fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kinds of checks exercised

1. Vouching

2. Posting

For



Drawing & Disbursement officer
प्रशासक
Directorate, Sports & Youth
खेल एवं युवा
Welfare, M.P. प्रशासन


12/3/2020
(Dr. Vinod Pradhan)
Joint Director
Directorate, Sports & Youth
Welfare, M.P.

For, Fencing Association of India


President

Secretary

General Treasurer

SPORTS AUTHORITY OF INDIA
(TEAMS Division)

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

File No. SAI/TD/Fencing/NC/Junior/2019-20 (58)

23rd October, 2019

Administrative Sanction No.- 223 / 2019

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

Subject: Conducting of 27th Junior National Fencing Championship (U-20) for Junior Men & Women at T.T. Nagar Stadium, Bhopal, Madhya Pradesh from 9th to 12th November, 2019.

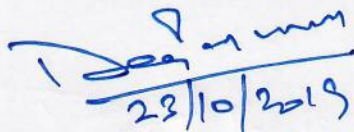
Sir,

I am directed to say that Competent Authority, has agreed in principle, to the sanction of a grant not exceeding **Rs. 7,00,000/- (Rupees Seven 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).

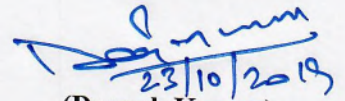

23/10/2019

- (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 NSFs 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 NSFs 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 debitible to the head, under the provision of the Scheme of Financial Assistance to the National Sports Federations (NSFs).


23/10/2019

6. The amount of **Rs. 5,25,000/- (Rs. Five lakh twenty five thousand only)** will be released as advance and remaining amount of **Rs. 1,75,000/- (Rs. One lakh seventy five 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 Madhya Pradesh** 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,

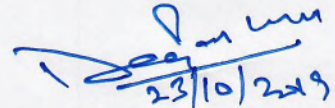


(Deepak Kumar)

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)