

## AUDITOR'S REPORT

We have examined the Balance Sheet of BIHAR FENCING ASSOCIATION at 31<sup>st</sup> March, 2023, the Income and Expenditure Account and the Receipt & Payment account for the year ended on those dates which are in agree with the books of account maintained by the said trust.

We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of the audit. In our opinion proper books of account have been kept by the organization so far as appears from our examination of the books, and proper return adequate for the purposes of audit have been received, subject to the comments given below;

In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view: -

- (i) In the case of the Balance Sheet, of the state of the affairs of the above-named organisation as at 31<sup>st</sup> March, 2023,
- (ii) In the case of the Income and Expenditure Account, of the Excess of Expenditure over Income of the above-named organization for the year ended on that date, and
- (iii) In the case of the Receipt & Payment Account, of the Receipt & Payment of the above-named organization for the year ended on that date.

For SHAMSE RUB & ASSOCIATES

Chartered Accountant

FRN : 0512200C

Place: Patna

Date : 02/06/2023



*[Handwritten Signature]*

UDIN - 23433066BUWKRJ7763 (DEEPAK KUMAR)

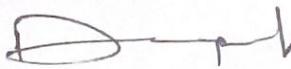
Partner

M.No. 433066

## NOTES TO ACCOUNT

1. Financial Statements have been prepared under the historical cost convention in accordance with generally accepted accounting principals as applicable to this association.
2. Balance of Opening Capital Fund is as certified by the management.
3. Fixed Assets have been valued at cost price less depreciation.
4. Depreciations has been charged at the rates prescribed under the Income Tax Act.
5. Expenses supported by internal vouchers have been certified to be bonofide business expenditure by the Management.
6. All Income and Expenditure items have material bearing on the Financial Statements are recognised on accrual basis.

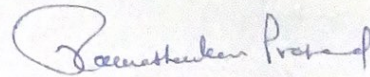
For SHAMSE RUB & ASSOCIATES  
Chartered Accountant



(DEEPAK KUMAR)  
Partner  
M.No.433066



For BIHAR FENCING ASSOCIATION



(President)

(Secretary)

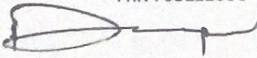
Place : Patna

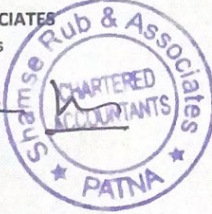
Date : 02/06/2023

**Bihar Fencing Association**  
**Babuaganj, Gulzarbagh, Patna-800007**  
**Balance Sheet as at 31st March, 2023**

Particulars	Amount in Rs	Particulars	Amount in Rs
<b>Capital &amp; Liabilities</b>		<b>Fixed Assests</b>	
<b>Capital Fund</b>		Opening Balance	1,68,245.00
Opening Balance	3,15,425.30	Add : Addition	-
Add Excess of			1,68,245.00
Income over Expenditure	-10,350.19	Less: Depreciation	25,237.00
	3,05,075.11		1,43,008.00
<b>Tournament Exp. Payable</b>		<b>Cash &amp; Bank</b>	
Akash Kumar - Fencing Player	1,52,467.00	Punjab National Bank	2,297.11
Harsh Raj - Fencing Player	2,42,988.00	Cash in hand	1,39,770.00
		<b>Loans &amp; Advances</b>	
		Fencing Association of India	25,000.00
<b>Audit fee payable</b>	5,000.00	<b>Tournament Exp. Receivable</b>	
		DG, Sport Authority	3,95,455.00
	7,05,530.11		7,05,530.11

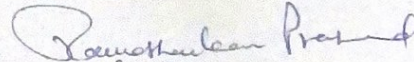
As per our Report of Even Date Attached

For SHAMSE RUB & ASSOCIATES  
Chartered Accountants  
FRN : 0512200C  
  
**(DEEPAK KUMAR)**  
Partner  
M No.433066



For, Bihar Fencing Association

President

  
Secretary

Place : PATNA

Date : 02/06/2023

UDIN - 23433066 BUWKRJ 7763

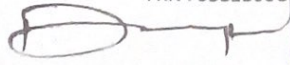
**Bihar Fencing Association**  
**Babuaganj, Gulzarbagh, Patna-800007**  
**Income & Expenditure Account For the Year Ending 31st March, 2023**

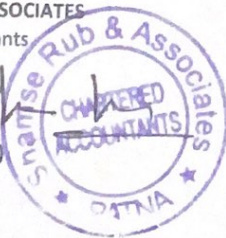
Particulars	Amount in Rs	Particulars	Amount in Rs
30th Junior National Fencing Championship 2022-23, Cuttak, Odisha (17.06.22 to 20.06.22)	60,600.00	Donation	4,54,000.00
17th Cadet National Championship 2022-23, Nasik, Maharashtra (11.12.22 to 13.12.22)	86,000.00	Bank Interest	466.00
24th Sub-junior National Championship 2022-23, Kochi (10.01.23 to 12.01.23)	83,600.00	Excess of Expenditure over Income	10,350.19
33rd Senior National Championship 2022-23, Pune, Maharashtra (24.03.23 to 28.03.23)	33,000.00		
26th Senior State Fencing Championship 2022-23, Patna	80,434.00		
Bank Charge	445.19		
Audit Fee	5,000.00		
Sport Promotion Exp.	90,500.00		
Depreciation on Fixed Assests	25,237.00		
	4,64,816.19		4,64,816.19

As per our Report of Even Date Attached

For SHAMSE RUB & ASSOCIATES

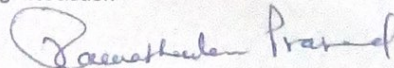
Chartered Accountants  
FRN : 0512200C

  
(DEEPAK KUMAR)  
Partner  
M No.433066



For, Bihar Fencing Association

President

  
Secretary

Place : PATNA

Date : 02/06/2023

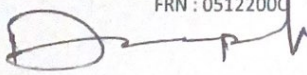
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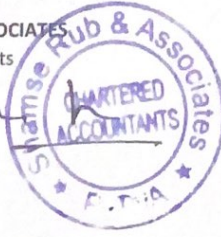
**Bihar Fencing Association**  
**Babuaganj, Gulzarbagh, Patna-800007**

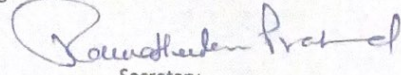
**Receipt & Payment account For the Year Ending 31st March, 2023**

Particulars	Amount in Rs	Particulars	Amount in Rs
<b>Opening Balance</b>		<b>Expenses on Tournament</b>	
Punjab National Bank	12,776.30		
Cash in hand	1,14,404.00		
	1,27,180.30	30th Junior National Fencing Championship 2022-23, Cuttak, Odisha (17.06.22 to 20.06.22)	60,600.00
Donation	4,54,000.00	17th Cadet National Championship 2022-23, Nasik, Maharashtra (11.12.22 to 13.12.22)	86,000.00
Bank Interest	466.00	24th Sub-junior National Championship 2022-23, Kochi (10.01.23 to 12.01.23)	83,600.00
		33rd Senior National Championship 2022-23, Pune, Maharashtra (24.03.23 to 28.03.23)	33,000.00
		26th Senior State Fencing Championship 2022-23, Patna	80,434.00
		Sport Promotion Exp.	90,500.00
		Audit Fee	5,000.00
		Bank Charge	445.19
		<b>Cash &amp; Bank</b>	
		Punjab National Bank	2,297.11
		Cash in hand	1,39,770.00
			1,42,067.11
	5,81,646.30		5,81,646.30

As per our Report of Even Date Attached

For SHAMSE RUB & ASSOCIATES  
Chartered Accountants  
FRN : 05122000  
  
(DEEPAK KUMAR)  
Partner  
M No.433066



For, Bihar Fencing Association  
  
President Secretary

Place : PATNA  
Date : 02/06/2023

UDIN - 23433066BUWKRT7763