



**Ramesh Chandra Roy & Asso.**  
Chartered Accountants

Kogey Commercial Complex  
'O' Point Tinali, Itanagar-791111  
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## **INDEPENDENT AUDITOR'S REPORT**

To,  
The Members  
Hockey Arunachal  
Itanagar, Papum Pare District  
Arunachal Pradesh

### **Report on Financial Statement**

We have audited the accompanying revised financial statements of **Hockey Arunachal**, Itanagar, Papum Pare District, Arunachal Pradesh, which comprise the balance sheet as at **31<sup>st</sup> March, 2025** and the revised Income & Expenditure account along with the revised Receipt and Payment account for the year ending on that date annexed thereto and a summary of significant accounting policies.

Revision was necessitated due to request for incorporation of changes in financial figures as well as submission of documents by the management of Hockey Arunachal, Itanagar.

### **Management's responsibility for Financial Statement**

Management of **Hockey Arunachal** is responsible for the preparation of these financial statements that give true and fair view of the financial position, financial performance and cash flows of the school in accordance with the Generally Accepted Accounting Principles and the applicable statutes. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of financial statements that give true and fair view and 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 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 Responsibility**

Our responsibility is to express opinion on these financial statements based on our audit. We conduct our audit in accordance with standard of auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with the ethical requirements and plan and perform the audit to





obtain the reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosure in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

We believe that audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Opinion**

In our opinion, the financial statements present fairly, in all material respects, of the financial position of **Hockey Arunachal**, Itanagar, Papum Pare District, Arunachal Pradesh, as at **31<sup>st</sup> March, 2025**, and of its financial performance and its cash flows for the year then ended in accordance with Generally Accepted Accounting Principles.

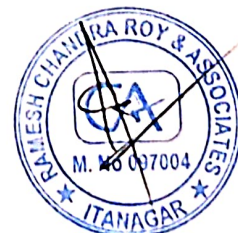
### **Emphasis of Matter**

We draw attention to notes to accounts of the financial statements attached herewith which describes the impact of financial transactions on Association. Volume and nature of collective impact of observations read with disclosures made in the notes of accounts, not being material, our opinion is not qualified in respect of those matters.

### **Report on Other Legal and Regulatory Requirements**

We report that:

- a. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- b. In our opinion, proper books of accounts as required by law have been kept by the Management so far as appears from our examination of those books.
- c. The Balance Sheet, Receipt & Payment Account and Trading & Profit & Loss Account dealt with by this report are in agreement with the books of account.





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In our opinion, and to the best of our information and according to the explanations given to us, the said financial statements, read together with the notes to the account thereon gives the information required by law in the manner so required and give a true and fair view in conformity with the Generally Accepted Accounting Principles in India.

- a) In the case of Balance Sheet, of the State of Affairs of the **Hockey Arunachal**, as at **31<sup>st</sup> March, 2025**;
- b) In the case of the Income & Expenditure Account, the surplus for the period ended on that date and;
- c) In the case of Receipts and Payment accounts, the transactions for the period ended on that date.

Place: Itanagar

Date: 12<sup>th</sup> November, 2025

For Ramesh Chandra Roy & Asso.  
Chartered Accountants  
FRN. 016170N  
M. No 097004  
CA Ramesh Chandra Roy  
Partner

M.N.-097004  
UDIN: 25097004BMIPXD3045

# Hockey Arunachal

Itanagar :: Papum Pare District :: Arunachal Pradesh

## Revised Balance Sheet as on 31-03-2025

LIABILITIES	AMOUNT	ASSETS	AMOUNT
Capital Fund :Opening Balance	1,31,473.00	Fixed Assets(As per Annexure II)	1,45,203.00
Add: Member's Contributions	0.00	Deposits	0.00
Add:Reserve & Surplus	9,707.00	Capital Expenditure	0.00
<b>Total Capital Fund</b>	<b>1,41,180.00</b>	<b>Current Assets</b>	
Loans & Advances	0.00	<b>Grant Receivable</b>	25,000.00
<b>Current Liabilities</b>		Sundry Debtor	0.00
Sundry Creditor	7,830.00	Staff Advance	4,920.00
Provisions(As per Annexure I)	54,210.00	TDS Recivable	16,000.00
		Membership Fee Receivable	0.00
		Closing Balance(Cash & Bank)	12,097.00
<b>TOTAL</b>	<b>2,03,220.00</b>	<b>TOTAL</b>	<b>2,03,220.00</b>

For Ramesh Chandra Roy & Asso.  
Chartered Accountants

CA Ramesh Chandra Roy  
(Partner)

M.No.097004/ERN.016170N  
UDIN:25097004BMIPXD3045

(Certified above figures as true & correct)

(Secretary)

Hockey Arunachal

Secretary  
Hockey Arunachal  
Itanagar

Date: 12-11-2025

Place: Itanagar

# Hockey Arunachal

Itanagar :: Papum Pare District :: Arunachal Pradesh

Revised Income & Expenditure Account for the financial year ending 31-03-2025

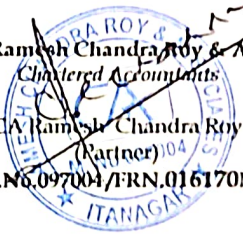
INCOME	AMOUNT	EXPENDITURE	AMOUNT
Membership Fee	44,380.00	Salary & Honorarium	50,270.00
General Donations & Contribution	0.00	Administrative Expenses	28,450.00
Fund Raising Activity	0.00	Miscellaneous Expenses	4,540.00
Other Income	0.00	Annual Renewal & Participation fee	3,500.00
		Hockey India	
		Printing & Stationery	10,320.00
		Electricity & Water Charges	18,530.00
Grant-in-Aid	18,25,000.00	Telephone Exp.	17,180.00
		Travelling Expenses	32,270.00
		Repairs & Maintenance	8,450.00
		Website Development	49,000.00
		Legal & Professional Fee	3,000.00
		Programme Exp.(Annexure III)	16,18,003.00
		Depreciation	16,160.00
		Excess of Income over Expenditure	9,707.00
<b>TOTAL</b>	<b>18,69,380.00</b>	<b>TOTAL</b>	<b>18,69,380.00</b>

For Ramesh Chandra Roy & Asso.

Chartered Accountants

CA Ramesh Chandra Roy  
(Partner)

M.No.097004 /FRN.016170N



(Certified above figures true & correct)

(Secretary)  
Hockey Arunachal

Secretary  
Hockey Arunachal  
Itanagar

Date: 12-11-2025

Place: Itanagar

# Hockey Arunachal

Itanagar :: Papum Pare District :: Arunachal Pradesh

Revised Receipt & Payment Account for the financial year ending 31-03-2025

RECEIPT	AMOUNT	PAYMENT	AMOUNT
Opening Balance	7,330.00	Salary & Honorarium	49,400.00
Membership Fee	44,380.00	Administrative Expenses	28,450.00
General Donations & Contribution	0.00	Miscellaneous Expenses	4,540.00
		Annual Renewal & Participation fee	
Fund Raising Activity	0.00	Hockey India	3,500.00
Other Income	0.00	Printing & Stationery	10,320.00
Sundry Debtors	0.00	Electricity & Water Charges	18,530.00
Loans & Advances	0.00	Telephone Exp.	17,180.00
Deposits	0.00	Travelling Expenses	32,270.00
Advance Refund	0.00	Repairs & Maintenance	8,450.00
Member's Contribution	0.00	Website Development	49,000.00
Staff Advance	6,170.00	Legal & Professional Fee	0.00
		Programme Exp.(Annexure III)	15,87,253.00
Grant-in-Aid Received	18,00,000.00	Fixed Assets	13,220.00
TDS Received	0.00	Payment to Creditors	7,670.00
		Staff Advance	0.00
		Capital Expenditure	0.00
		Loans & Advances	0.00
		Deposits	0.00
		TDS Deducted	16,000.00
		<b>Closing Balance</b>	
		Cash at Bank	3,487.00
		Cash in Hand	8,610.00
	<b>18,57,880.00</b>	<b>TOTAL</b>	<b>18,57,880.00</b>

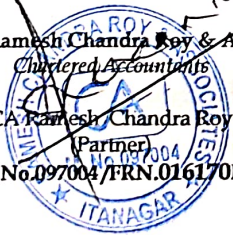
For Ramesh Chandra Roy & Asso.

Chartered Accountants

CA Ramesh Chandra Roy

(Partner)

M.No.097004 / FRN.016170N



(Certified above figures as true & Correct)

(Secretary)

Hockey Arunachal

Secretary

Hockey Arunachal

Itanagar

Date: 12-11-2025

Place: Itanagar

# Hockey Arunachal

Itanagar :: Papum Pare District :: Arunachal Pradesh

Annexure I

Revised Annexed to and forming part of the Financial Statement for the year 2024-25

PARTICULARS	Balance on	For the year 2024-25		
	1-4-24	Expenditure	Payments	Net Balance
Salary & Honorarium	10,590.00	50,270.00	49,400.00	11,460.00
Administrative Expenses	0.00	28,450.00	28,450.00	0.00
Miscellaneous Expenses	0.00	4,540.00	4,540.00	0.00
Annual Renewal & Participation fee Hockey India	0.00	3,500.00	3,500.00	0.00
Printing & Stationery	0.00	10,320.00	10,320.00	0.00
Electricity & Water Charges	0.00	18,530.00	18,530.00	0.00
Telephone Exp.	0.00	17,180.00	17,180.00	0.00
Travelling Expenses	0.00	32,270.00	32,270.00	0.00
Repairs & Maintenance	0.00	8,450.00	8,450.00	0.00
Website Development	0.00	49,000.00	49,000.00	0.00
Legal & Professional Fee	9,000.00	3,000.00	0.00	12,000.00
Programme Exp.(Annexure III)	0.00	16,18,003.00	15,87,253.00	30,750.00
<b>Total</b>	<b>19,590.00</b>	<b>18,43,513.00</b>	<b>18,08,893.00</b>	<b>54,210.00</b>

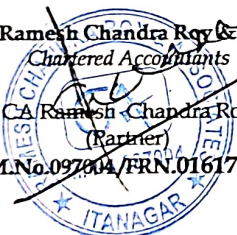
For Ramesh Chandra Roy & Asso.

Chartered Accountants

CA Ramesh Chandra Roy

(Partner)

M.No.09704/FRN.016170N



(Certified above figures to be true & Correct)

(Secretary)

Hockey Arunachal

Secretary

Hockey Arunachal

Itanagar

Date: 12-11-2025

Place: Itanagar

# Hockey Arunachal

Itanagar :: Papum Pare District :: Arunachal Pradesh

Annexed to and forming part of the Revised Financial Statement for the year 2024-25

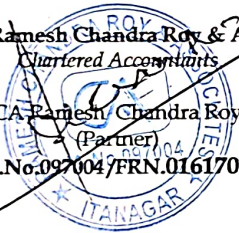
**Annexure II**

PARTICULARS	GROSS BLOCK				DEPRECIATION	W.D.V
	As at 01.04.2024	Addition during the year	Sold during the year	As at 31.03.2025	Total	As at 31.03.2025
Furniture & Fixtures	17,273.00	0.00	0.00	17,273.00	1,730.00	15,543.00
Electrical Fittings	39,100.00	0.00	0.00	39,100.00	3,910.00	35,190.00
Games Equipment	32,720.00	0.00	0.00	32,720.00	3,280.00	29,440.00
Office Equipments	28,700.00	8,250.00	0.00	36,950.00	3,700.00	33,250.00
Other Assets	28,890.00	6,430.00	0.00	35,320.00	3,540.00	31,780.00
<b>Total</b>	<b>1,46,683.00</b>	<b>14,680.00</b>	<b>0.00</b>	<b>1,61,363.00</b>	<b>16,160.00</b>	<b>1,45,203.00</b>

For Ramesh Chandra Roy & Asse.  
Chartered Accountants

CA Ramesh Chandra Roy  
(Partner)

M.No.097004/FRN.016170N



(Certified above figures as true & correct)

(Secretary)

Hockey Arunachal  
Secretary  
Hockey Arunachal  
Itanagar

Date: 12-11-2025

Place: Itanagar

# Hockey Arunachal

Itanagar :: Papum Pare District :: Arunachal Pradesh

Revised Schedule of Programmes conducted by Society during the Financial year 2024-25

**Annexure III**

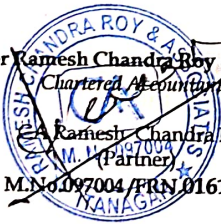
PARTICULARS	Opening Balance	Expenditure	Payments	Net Balance
Olympic Day Celebration 23rd June 2024 at Itanagar	0.00	3,54,560.00	3,23,810.00	30,750.00
Plantation Prog	0.00	60,270.00	60,270.00	0.00
State Olympic game Participate	0.00	2,49,140.00	2,49,140.00	0.00
15th Senior Women National Championship at Jhansi	0.00	1,25,350.00	1,25,350.00	0.00
15th Senior Men National Championship	0.00	2,14,963.00	2,14,963.00	0.00
Sub-Junior Men National Championship	0.00	1,74,270.00	1,74,270.00	0.00
Participated in National Championship Junior Women	0.00	1,26,520.00	1,26,520.00	0.00
Participated in National Championship Junior Men	0.00	1,02,400.00	1,02,400.00	0.00
National Sports day Celebration at Itanagar	0.00	2,10,530.00	2,10,530.00	0.00
<b>Total</b>	<b>0.00</b>	<b>16,18,003.00</b>	<b>15,87,253.00</b>	<b>30,750.00</b>

For Ramesh Chandra Roy & Asso.

Chartered Accountants

Ramesh Chandra Roy  
(Partner)

M.No.097004/PRN.016170N



(Certified above figures as true & Correct)

(Secretary)

Hockey Arunachal

Secretary

Hockey Arunachal

Itanagar

Date: 12-11-2025

Place: Itanagar

# Hockey Arunachal

Itanagar :: Papum Pare District :: Arunachal Pradesh

Revised Grant Sanctioned during the year ending 31-03-2025

Annexure-IV

Sl.No.	Particulars	Amount (Sanctioned)	Amount (Received)
1	Sports Authority of Arunachal, Dated:-11/06/2024	10,00,000.00	10,00,000.00
2	Hockey India		
	Dated:-11/06/2024	7,50,000.00	7,50,000.00
	No.HI/ARU/2024/10/01,dtd:-03/10/2024	25,000.00	25,000.00
	No.HI/ARU/2025/01,dtd:-11/01/2025	25,000.00	25,000.00
	No.HI/ARU/2025/03/01,dtd:-31/03/2025	25,000.00	0.00
	<b>TOTAL</b>	<b>18,25,000.00</b>	<b>18,00,000.00</b>

For Ramesh Chandra Roy & Asso.  
Chartered Accountants

CA Ramesh Chandra Roy  
(Partner)

M.No.097004/FRN.016170N

Date: 12-11-2025

Place: Itanagar

(Certified above figures as true & correct)

(Secretary)

Hockey Arunachal

Secretary  
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Itanagar