



HOCKEY ARUNACHAL

Itanagar: Papum Pare District: Arunachal Pradesh

Financial Statement for the year ended as on 31st March, 2026

NEHA CHAUDHARY & ASSOCIATES

Chartered Accountants

OFFICE 177B, C.R. Avenue Kolkata: 700007

INDEPENDENT AUDITOR'S REPORT

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

Report on Financial Statement

We have audited the financial statements of Hockey Arunachal, Itanagar, Papum Pare District, Arunachal Pradesh, which comprise the balance sheet as at 31st March, 2026 and the Income & Expenditure account along with the Receipt and Payment account for the year ending on that date annexed there to and a summary of significant accounting policies.

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 Hockey Arunachal 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 31st March, 2026, and of its financial performance and its cash flows for the year then ended in accordance with Generally Accepted Accounting Principles.

Emphasis of Matter

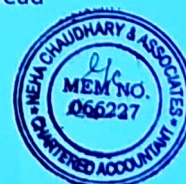
We draw attention to notes to accounts of the financial statements and annexure A attached herewith which describe the impact of financial transactions on Association. Volume and nature of collective impact of observations read with disclosures made in the notes of accounts.

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 required by law have been kept by accounts as the Management so far as appears from our examination of those books.
- c. The Balance Sheet, Receipt & Payment Account and dealt with by this report are in agreement with the books of account

In our opinion, and to the best of our information and according to the explanations given to us, the said the account thereon gives the information required financial statements, read



together with the notes to 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 **31st March, 2026**
- 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.

For Neha Chaudhary & Associates
Chartered Accountants

Neha Chy

Neha Chaudhary
Proprietor
Mem No. 066227
FRNo.327596E
Place: Kolkata
Date: 13/06/2026
UDIN: 26066227GWPVFR6767



Hockey Arunachal
Itanagar, Papum Pare District
Arunachal Pradesh

Emphasis of matter on the financial statement of Hockey
Arunachal

(Attached to and forming party of the Audit Report for the period ending 31.03.2026)

1. Fixed Assets:

- a) Fixed Assets and Consumable Register were Reconciliation with Financial Records.

2. Books & Records Maintenance:

- a. Society as a continued practice had submitted all original supporting vouchers and claims of participation in Sports department.
- b. Most of the expenditure vouchers were by way of initial contribution by members and subsequently reimbursed after availability of funds,
- c. Records corroborating codal compliances in procurement of goods and services have not been provided for audit verification.

For Neha Chaudhary & Associates
Chartered Accountants

Neha Chy

Neha Chaudhary
Proprietor
Mem No. 066227
FRNo.327596E
Place: Kolkata
Date: 13/06/2026
UDIN: 26066227GWPVFR6767



Hockey Arunachal
Itanagar, Papum Pare District
Arunachal Pradesh

Significant Accounting Policies and Notes on Accounts

(Attached to and forming part of the Audit Report for the period ending 31.03.2026)

1. Accounting Policy:

- a. Barring few exceptions, the books of Accounts have been maintained on the Accrual Basis System of Accounting
- b. The Accounting of expenditure is based on the release of payments in some cases

2. Books & Records Maintenance:

- a. Fixed assets and consumables are stated at cost Basis.
- b. Association has provided depreciation on the income tax rates Following written Down Value Method.

For Neha Chaudhary & Associates
Chartered Accountants

Neha Chy

Neha Chaudhary
Proprietor
Mem No. 066227
FRNo.327596E
Place: Kolkata
Date: 13/06/2026
UDIN: 26066227GWPVFR6767



HOCKEY ARUNACHAL
Itanagar :: Papum Pare District :: Arunachal Pradesh

Balance sheet as on 31st March 2026

LIABILITIES	AMOUNT(RS.)	ASSETS	AMOUNT(RS.)
Capital Account		Fixed Assets (AS PER Annexure II)	130,683.00
Opening Capital	141,180.00		
Add : Members's Contribution	-		
Add: Reserves & Surplus	8,993.00		
Total Capital Fund	150,173.00		
Loans & Advances	-		
Current Liabilities		Sundry debtors	0.00
Sundry Creditors	7510.00	Staff Advance	16,500.00
Provisuons As per Schedule "A"	-	TDS Recievable	10,500.00
		Closing Balance (Cash & Bank)	
Total(Rs.)	157,683.00	Total(Rs.)	157,683.00

For Neha Chaudhary & Associates
Chartered Accountants

Neha Chy

Neha Chaudhary
Proprietor
Mem No. 066227
FRNo.327596E
Place: Kolkata
Date: 13/06/2026
UDIN: 26066227GWPVFR6767



(Certified above figures as true and correct

SECRETARY
HOCKEY ARUNACHAL
SECRETARY
Hockey Arunachal (HA)

HOCKEY ARUNACHAL

Itanagar :: Papum Pare District :: Arunachal Pradesh

Receipt & Payment Statement for the year ending 31st March 2026

Receipt	Amount(RS.)	Payment	Amount(RS.)
Opening Balance (Cash & Bank)	3,487.00	Salary & Honorarium	52,270.00
		Administrative Expenses	28,450.00
Membership Fees	0.00	Miscellaneous Expenses	10,540.00
		Annual Renewal & Participation Fee	
General Donaton & Contribution	568,000.00	Hockey india	3,500.00
Local Sponsorship	618,720.00	printing Stationary	12,320.00
Fund Raising Activity		Water & Electricity Exp.	18,530.00
Other Income	75,000.00	Telephone Expenses	17,180.00
Sudry Debtors	0.00	Travelling Expenses	48,347.00
Loans & Advances	0.00	Repairs & Maintenance	8,450.00
Deposits	0.00	Website Development	49,000.00
Adnamce Refund	0.00	Legal & Professional Fee	3,000.00
Member's Constribution	0.00		
Staff Advance	0.00	Programme Expenses	1,736,620.00
		(As Per Schedule "A ")	
Grant-in-Aid Received	750,000.00	Fixed Assets	-
TDS Received	0.00	Payment to Creditors	0.00
		TDS Deducted	16,500.00
		Closing Balance	
		Cash At Bank A/c 15547	8,140.00
		Cash in Hand	2,360.00
Total(Rs.)	2,015,207.00	Total(Rs.)	2,015,207.00

For Neha Chaudhary & Associates
Chartered Accountants

Neha Chy

Neha Chaudhary
Proprietor
Mem No. 066227
FRNo.327596E
Place: Kolkata
Date: 13/06/2026
UDIN: 26066227GWPVFR6767



(Certified above figures as true and correct)

SECRETARY
HOCKEY ARUNACHAL
[Signature]
SECRETARY
Hockey Arunachal (HA)

HOCKEY ARUNACHAL
Itanagar :: Papum Pare District :: Arunachal Pradesh

Income & Expenditure Statement for the year ending 31st March 2026

	Expenses	Amount(RS.)		Income	Amount(RS.)
To"	Office Expenses	-	By"	Membership Fees	-
	Salary & Honorarium	52,270.00		General Donaton & Contribution	568,000.00
	Administrative Expenses	28,450.00		Local Sponsorship	618,720.00
	Miscellaneous Expenses	10,540.00		Fund Raising Activity	-
	Annual Renewal & Participation	-		Other Income	75,000.00
	Hockey india	3,500.00			-
	printing Stationary	12,320.00		Grant-in-Aid Received	750,000.00
	Water & Electricity Exp.	18,530.00		TDS Received	
	Telephone Expenses	17,180.00			
	Travelling Expenses	48,347.00			
	Repairs & Maintenance	8,450.00			
	Website Development	49,000.00			
	Legal & Professional Fee	3,000.00			
	Programme Expenses	1,736,620.00			
	(As Per Schedule "A ")				
	Depreciation as per Annex II	14,520.00			
	Excess of Income over expenditure	8,993.00			
	Total(Rs.)	2,011,720.00		Total(Rs.)	2,011,720.00

For Neha Chaudhary & Associates
Chartered Accountants

Neha Chy

Neha Chaudhary
Proprietor
Mem No. 066227
FRNo.327596E
Place: Kolkata
Date: 13/06/2026
UDIN: 26066227GWPVFR6767



(Certified above figures as true and correct)

SECRETARY
HOCKEY ARUNACHAL

[Signature]
SECRETARY
Hockey Arunachal (HA)

HOCKEY ARUNACHAL

Itanagar :: Papum Pare District :: Arunachal Pradesh

Schedule Annexed to and Forming part of Balance sheet for the Year 2026

SCHEDULE - A

PARTICULARS	Balance As	For the year ending 31st March 2026		
	01.04.25	Expenditure	Payments	Net Balance
Olympic Day Celebration 2026 at Itanagar	0.00	365,260.00	365,260.00	0.00
Plantation Programe	0.00	40,000.00	40,000.00	0.00
State Olympic Game participate	0.00	253,460.00	253,460.00	0.00
International Yoga day 21st June	0.00	50,500.00	50,500.00	0.00
Participated in National Championship Junior men	0.00	166,600.00	166,600.00	0.00
Participated in National Championship Junior women	0.00	122,000.00	122,000.00	0.00
15th Senior Men National Championship	0.00	216,000.00	216,000.00	0.00
15th Senior Women National Championship at Jhansi	0.00	176,500.00	176,500.00	0.00
Sub - junior men National Champioship	0.00	146,300.00	146,300.00	0.00
National Sports day Celebration at Itanagar	0.00	200,000.00	200,000.00	0.00
Total	0.00	1,736,620.00	1,736,620.00	-



(Certified above figures as true and correct)

SECRETARY
HOCKEY ARUNACHAL

SECRETARY
Hockey Arunachal (HA)

Hockey Arunachal
Itanagar :: Papum Pare District :: Arunachal Pradesh

Grant Sanctioned During the year ending 31-03-2026

Annexure- IV

Sl. No.	Particular	Amount (Sanctioned)	Amount Received
1	Hockey India National Championship-2025 , Dated :-29/10/2025	750,000.00	750,000.00
2	Hockey India		
	Grant Towards Development of Website building	25,000.00	25,000.00
	Grant Towards Development of Website building	25,000.00	25,000.00
	Grant Towards Development of Website building	25,000.00	25,000.00
	TOTAL	825,000.00	825,000.00



(Certified above figures as true and correct)

SECRETARY
HOCKEY ARUNACHAL

SECRETARY
Hockey Arunachal (HA)

Hockey Arunachal
Itanagar :: Papum Pare District :: Arunachal Pradesh

Annexure II

Particular	GROSS BLOCK				DEPRECIATION	W.D.V
	As at 31.03.2025	Additional During the year	Sold During the year	As at 31.03.2025	Total	As at 31.03.2026
Furniture & Fixtures	15,543.00	0.00	0.00	15,543.00	1,554.00	13,989.00
Electrical Fitting	35,190.00	0.00	0.00	35,190.00	3,519.00	31,671.00
Games Equipments	29,440.00	0.00	0.00	29,440.00	2,944.00	26,496.00
Office Equipments	33,250.00	0.00	0.00	33,250.00	3,325.00	29,925.00
Other Assets	31,780.00	0.00	0.00	31,780.00	3,178.00	28,602.00
Total	145,203.00	-	-	145,203.00	14,520.00	130,683.00



(Certified above figures as true and correct)

SECRETARY
HOCKEY ARUNACHAL

SECRETARY
Hockey Arunachal (HAI)