



## AUDITORS' REPORT

**To**  
**The Members**  
**Amateur Baseball Federation Of India**

We have audited the attached Balance Sheet of Amateur Baseball Federation Of India , a society registered under the Societies Registration Act, having Registration No 203 of 85-86 , as on 31.03.2016 and the Income and Expenditure Account for the year ending on that date .

### Management's Responsibility for the Statements

The Society's management is responsible for the preparation of these statements that give a true and fair view of the information provided therein. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of these statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on these statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether these statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in these statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of these statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of these statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of these statements.

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






In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read along with the notes there on give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) In the case of the Balance Sheet , of the state of affairs of the society as on 31<sup>st</sup> March,2016
- (b) In the case of the Income and Expenditure Account , of the excess of expenditure over income for the year ended on that date .

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 account as required by law have been kept by the Society so far as appears from our examination of those books;

**For AASA & ASSOCIATES**  
**Chartered Accountants**  
**FRN-310073E**

  
**P.S.Nayak**  
**(Partner)**  
**M.No:-059950**



**Place :- Bhubaneswar**  
**Date :- 27.10.2017**



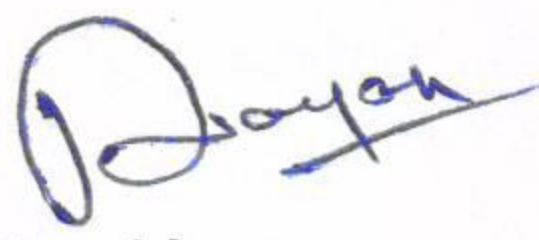
**AMATEUR BASEBALL FEDERATION OF INDIA**  
**3,Industrial Estate,Chambaghat,Solan**

**BALANCE SHEET AS AT 31ST MARCH 2016**

CAPITAL & LIABILITIES	AMOUNT (RS)	PROPERTIES & ASSETS	AMOUNT (RS)
<b>CAPITAL FUND ACCOUNT :</b>		<b>FIXED ASSETS :</b>	
Balance B/F 197,307.00		WDV - As per Schedule A 8,061.42	
Add: Excess of Income Over Expenditure -	197,307.00		
		<b>CURRENT ASSETS :</b>	
		Cash In Hand 150.00	
		Bank Balance (Central Bank of India) 241,938.24	
<b>UNSECURED LOAN :</b>		Subscription Receivable 38,700.00	
As per Schedule B 1,759,195.79	1,759,195.79	Entry Fee Receivable 14,960.00	
		BFA U15 Fees Receivable 32,490.00	
<b>CURRENT LIABILITIES :</b>		WBSC Fees Receivable 206,850.00	535,088.24
Expense Payable (Audit Fee Current) 45,000.00			
Audit Fee Payable (Old) 10,000.00			
Salary Payable 8,000.00			
Telangana Baseball Association 1,000.00		<b>DEFICIT ACCOUNT :</b>	
Grant Payable 150,000.00	214,000.00	Balance B/f 1,095,493.98	
		Add : For the year 531,859.15	1,627,353.14
<b>TOTAL</b>	<b>2,170,502.79</b>	<b>TOTAL</b>	<b>2,170,502.79</b>


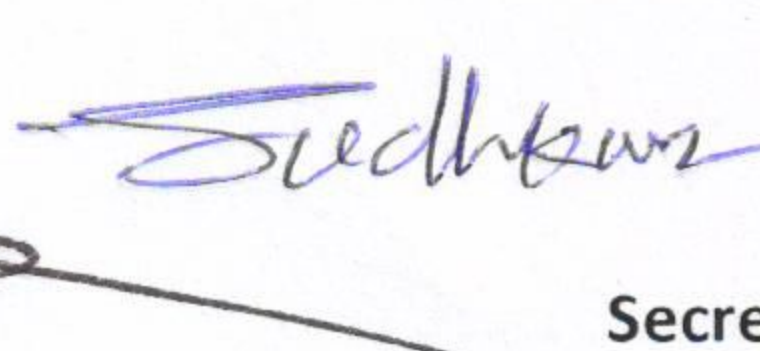
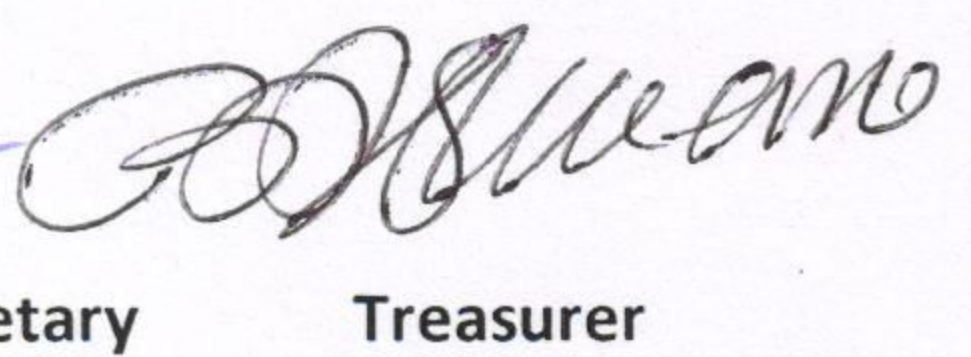
As per our Report of Even Date

For AASA & ASSOCIATES  
Chartered Accountants  
Firm Reg No:310073E

  
(P.S.Nayak)  
Partner  
M.No-059950



For AMATEUR BASEBALL FEDERATION OF INDIA

    
President Secretary Treasurer

Place : Bhubaneswar  
Date : 27th October 2017.



**AMATEUR BASEBALL FEDERATION OF INDIA**  
**3,Industrial Estate,Chambaghat,Solan**

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31ST MARCH 2016**

EXPENDITURE	AMOUNT (RS)	INCOME	AMOUNT (RS)
To Bank Charges	2782.79	By Donation Received	20000.00
To Computer Repair & Maintenance Expenses	1260.00	By Entry Fees	32360.00
To Electricity & Water	7372.00	By Interest Received	8072.00
To Affiliation Fees	13480.00	By Subscription Received	36000.00
To Legal Expenses	90000.00		
To Local Conveyance	6990.00		
To Meeting Expenses	53050.00	By Excess of Expenditure over Income	531859.15
To Office Expenses	8634.00		
To Postage	6280.00		
To Printing & Stationary	1349.00		
To Web Hosting Charges	4408.00		
To Repair & Maintenance	1800.00		
To Salary & Allowances	173500.00		
To Telephone Expenses	27916.00		
To Traveling & Conveyance	210494.00		
To Audit Fees	15000.00		
To Depreciation	3975.36		
<b>TOTAL</b>	<b>628291.15</b>	<b>TOTAL</b>	<b>628291.15</b>

As per our Report of Even Date

For AASA & ASSOCIATES  
Chartered Accountants  
Firm Reg No:310073E



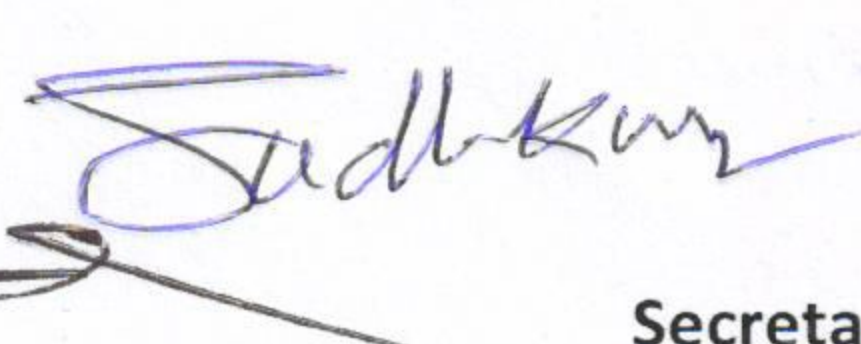
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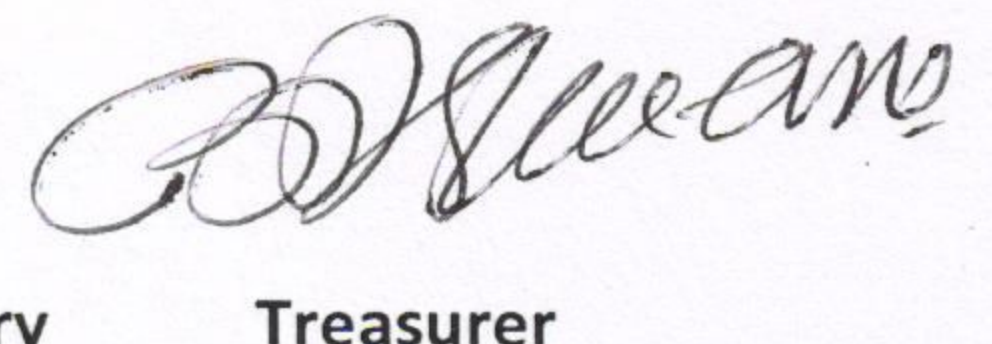
For AMATEUR BASEBALL FEDERATION OF INDIA



President



Secretary



Treasurer

Place : Bhubaneswar  
Date : 27 th October 2017.



**AMATEUR BASEBALL FEDERATION OF INDIA**

**3,Industrial Estate,Chambaghat,Solan**

**Notes on Accounts (Attached to and Forming part of the Accounts)**

- 1.The Amatuer Baseball Federation of India is a society registered under the Socities Registration Act, having Registration No 203 of 85-86
- 2.The books of accounts are maintained on accrual basis unless otherwise stated .
- 3.Depreciation is provided on W.D.V at the rates specified in the Incoem Tax Act, 1961 .
- 4.The Grant in Aid received is considered as income in the year of receipt.
- 5.In the opinion of the Managements Current Assets and Current Liabilities have at least realisable value at which they are stated.
- 6.Unsecured Loans and other current receivables are subject to confirmation.

As per our Report of Even Date

For AASA & ASSOCIATES  
Chartered Accountants  
Firm Reg No:310073E



(P.S.Nayak)

Partner

M.No-059950

For AMATEUR BASEBALL FEDERATION OF INDIA

President Secretary Treasurer

Place : Bhubaneswar

Date : 27 th October 2017.