



**AASA AND ASSOCIATES**  
Chartered Accountants

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## **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 31.03.2017 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.





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Chartered Accountants

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,2017
- (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 :- 06.10.2018**

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

**BALANCE SHEET AS AT 31ST MARCH 2017**

CAPITAL & LIABILITIES	AMOUNT (RS)	PROPERTIES & ASSETS	AMOUNT (RS)
<b>CAPITAL FUND ACCOUNT :</b>		<b>FIXED ASSETS :</b>	
Balance B/F	1,97,307.00	WDV - As per Schedule A	5,999.79
Add: Excess of Income Over Expenditure	-		
	1,97,307.00	<b>CURRENT ASSETS :</b>	
<b>UNSECURED LOAN :</b>		Cash In Hand	2,325.00
As per Schedule B	27,32,303.54	Bank Balance (Central Bank of India)	2,54,632.24
		Subscription Receivable	38,700.00
<b>CURRENT LIABILITIES :</b>		Entry Fee Receivable	23,960.00
Expense Payable (Audit Fee Current)	60,000.00	WBSC Fees Receivable	2,06,850.00
Audit Fee Payable (Old)	10,000.00	Bank Balance (State Bank of India)	1,13,767.50
Telengana Baseball Association	1,000.00		6,40,234.74
Grant Payable	1,50,000.00	<b>DEFICIT ACCOUNT :</b>	
	2,21,000.00	Balance B/f	16,27,353.14
		Add : For the year	8,77,022.88
			25,04,376.01
<b>TOTAL</b>	<b>31,50,610.54</b>	<b>TOTAL</b>	<b>31,50,610.54</b>

As per our Report of Even Date

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

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



Place : Bhubaneswar  
Date : 6th October 2018.

For AMATEUR BASEBALL FEDERATION OF INDIA

President

Secretary

Treasurer




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

**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31ST MARCH 2017**

EXPENDITURE	AMOUNT (RS)	INCOME	AMOUNT (RS)
To Bank Charges	1197.25	By Donation Received	600000.00
To General Election Expenses	737500.00	By Entry Fees	47520.00
To WBSC Women's World Cup Expenses	1749200.00	By Interest Received	12694.00
To Affiliation Fees	13662.00	By Subscription Received (Affiliation Fee)	26000.00
To Legal Expenses	20000.00	By State Contribution for International Matches	1320000.00
To Meeting Expenses	5625.00	By Excess of Expenditure over Income	877022.88
To Office Expenses	140000.00		
To Postage	5060.00		
To Web Hosting Charges	16500.00		
To Salary & Allowances	42500.00		
To Traveling & Conveyance	134931.00		
To Audit Fees	15000.00		
To Depreciation	2061.63		
<b>TOTAL</b>	<b>2883236.88</b>	<b>TOTAL</b>	<b>2883236.88</b>

As per our Report of Even Date

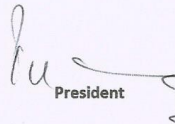
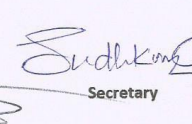
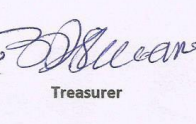
For AASA & ASSOCIATES  
Chartered Accountants  
Firm Reg No:310073E

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

Place : Bhubaneswar  
Date : 6th October 2018.



For AMATEUR BASEBALL FEDERATION OF INDIA

 President  
 Secretary  
 Treasurer

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

SCHEDULE OF FIXED ASSETS FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2017

Schedule A

Sl No.	Particulars of Assets	W.D.V as on 1.4.2016	Addition during the year	Sale during the year	Total upto 31.03.2017	Rate of Depreciaton	Depreciation for the year	Depreciation adj on sale	Depreciation total 31.03.17	WDV as on 31.03.2017
1	Computers	1,956.35			1,956.35	60%	1,173.81	-	1,173.81	782.54
2	Fax Machine	5,546.17	-		5,546.17	15%	831.92	-	831.92	4,714.24
3	Furniture & Fixture	558.90	-		558.90	10%	55.89		55.89	503.01
		8,061.42	-	-	8,061.42		2,061.63	-	2,061.63	5,999.79



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

Schedule B

Schedule Forming Part of Accounts As on 31.03.2017

Particulars	Amount(Rs)
Deepak Kumar	30000.00
Dr.Sudhir Mohindru	2035803.54
M.S.Randhawa	10000.00
O.P.Verma	15000.00
P.C.Bhardwaj	200000.00
P.Pandarwani	105000.00
Pradhan	15000.00
Pravav Kishore	30000.00
Ramakant Angle	19000.00
Sanan Reddy	30000.00
Sanjeev Kumar	30000.00
Siba Nanda Pradhan	100000.00
Sundry Loans	112500.00
	2732303.54



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

**Details of State Contribution As on 31.3.2017 for Women's World Cup**

Particulars of State	No of Players	Amount(Rs)
Punjab	4	280000.00
Haryana	2	110000.00
Rajasthan	1	100000.00
Madhya Pradesh	3	190000.00
Uttrakhand	1	50000.00
Andhra Pradesh	1	50000.00
Kerala	1	80000.00
Chattisgarh	1	80000.00
Goa	3	150000.00
Odisha	2	100000.00
Maharashtra	1	80000.00
Karnataka	0	50000.00
	<b>20</b>	<b>1320000.00</b>





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

**Details of WBSC Women's World Cup Expenses As on 31.3.2017**

Particulars of State	Amount(Rs)
Flight Tickets	1027000.00
VISA	195300.00
Insurance	42700.00
Balls Purchased	13500.00
Coaching Camp at Rohtak	165000.00
Players kit	31000.00
Momentos	2500.00
Travelling Bags	31200.00
Stockings	4000.00
Imprest Cash for Expenses	80000.00
Coaching Camp at Chandigarh	122000.00
Transporation Chandigarh to Delhi	35000.00
	<b>1749200.00</b>





AMATEUR BASEBALL FEDERATION OF INDIA  
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**Details of General Election Expenses As on 31.3.2017**

Particulars of State	Amount(Rs)
Returning Officer Fee Justice C.K.Mahajan	600000.00
Election Office Rent	110000.00
Venue Expenses	20000.00
Miscellaneous Petty Expenses	7500.00
	<b>737500.00</b>




AMATEUR BASEBALL FEDERATION OF INDIA  
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**Notes on Accounts (Attached to and Forming part of the Accounts of FY 2016-17)**

1. The Amateur Baseball Federation of India is a society registered under the Societies 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 : 6th October 2018.