



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 31.03.2018 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 31st March,2018
- (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 2018

CAPITAL & LIABILITIES	AMOUNT (RS)	PROPERTIES & ASSETS	AMOUNT (RS)
CAPITAL FUND ACCOUNT :		FIXED ASSETS :	
Balance B/F 197,307.00		WDV - As per Schedule A	4,772.83
Add: Excess of Income Over Expenditure -	197,307.00		
		CURRENT ASSETS :	
		Cash In Hand 2,275.00	
UNSECURED LOAN :		Bank Balance (Central Bank of India) 31,866.24	
As per Schedule B	2,487,937.54	Subscription Receivable 126,960.00	
		Grant Receivable 2,750,000.00	
CURRENT LIABILITIES :			
Expense Payable (Audit Fee Current) 75,000.00		Bank Balance (State Bank of India) 80,317.10	2,991,418.34
Sundry Creditors 30,680.00			
Provision for Grant Receivable 2,750,000.00		DEFICIT ACCOUNT :	
Grant Payable 150,000.00	3,005,600.00	Balance B/f 2,504,376.01	
		Add: For the year 190,357.36	2,694,733.37
TOTAL	5,690,924.54	TOTAL	5,690,924.54

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.

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

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING ON 31ST MARCH 2018

EXPENDITURE	AMOUNT (RS)	INCOME	AMOUNT (RS)
To Bank Charges	7765.40	By Donation Received	300000.00
To Children Baseball Fare Japan	10000.00	By Entry Fees	57120.00
To Dubai Cup		By Interest Received	9352.00
Expenditures	827985.00	By 1st BFA Asian Women's Cup	
Receipts and Contributions	810875.00	Total Receipts and Contributions	1069575.00
To Affiliation Fees	26220.00	Less: Total Expenditures	1025579.00
To International Tournament Fee	132935.00	By Invitation Cup Malaysia	
To Playing Equipment Expenses	51000.00	Total Receipts and Contributions	1440000.00
To Office Expenses	240000.00	Less: Total Expenditures	1158245.00
To Website Development Expenses	55000.00	By Subscription Received (Affiliation Fee)	27000.00
To Web Hosting Charges	17000.00		
To WBSC Presidents Visit Expenses	15810.00	By Excess of Expenditure over Income	190357.36
To Traveling & Conveyance	320513.00		
To Audit Fees	15000.00		
To Depreciation	1226.96		
TOTAL	909580.36	TOTAL	909580.36

As per our Report of Even Date

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

(Signature)

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



For AMATEUR BASEBALL FEDERATION OF INDIA

(Signature)
President

(Signature)
Secretary

(Signature)
Treasurer

Place : Bhubaneswar
Date : 6th October 2018

AMATEUR BASEBALL FEDERATION OF INDIA
3. Industrial Estate, Chambaghhat, Solan

SCHEDULE OF FIXED ASSETS FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2018

Schedule A

Sl No.	Particulars of Assets	W.D.V as on 1.4.2017	Addition during the year	Sale during the year	Total upto 31.03.2018	Rate of Depreciation	Depreciation for the year	Depreciation adj on sale	Depreciation total 31.03.18	WDV as on 31.03.2018
1	Computers	782.54	-	-	782.54	60%	469.52	-	469.52	313.02
2	Fax Machine	4,714.24	-	-	4,714.24	15%	707.14	-	707.14	4,007.10
3	Furniture & Fixture	503.01	-	-	503.01	10%	50.30	-	50.30	452.71
		5,999.79	-	-	5,999.79		1,226.96	-	1,226.96	4,772.83

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

Schedule B

Schedule Forming Part of Accounts As on 31.03.2018

Particulars	Amount(Rs)
Deepak Kumar	30000.00
Dr.Sudhir Mohindru	1791437.54
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
	2487937.54

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

Details of Invitation Cup Expenses As on 31.3.2018

Particulars	Amount(Rs)
Expenditures	
Airtravel and VISA Fees	574800.00
Bags	38940.00
Dresses	38955.00
Other expenses	505550.00
TOTAL EXPENDITURE	1158245.00
Receipts	
Cash recived at coahing camp	684000.00
Participation Amount received from States	631000.00
Other Contribution	125000.00
TOTAL RECEIPTS	1440000.00

[Signature] Sudhansu

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

Details of Dubai Cup Expenses As on 31.3.2018

Particulars	Amount(Rs)
Expenditures	
Airtravel and VISA Fees	653680.00
Other expenses	174305.00
TOTAL EXPENDITURE	827985.00
Receipts	
Contribution from Manoj Kohli	25000.00
Contribution from Dr Sudhir Mohindru	30000.00
13th West Asia Cup	93875.00
Contribution in State Bank Of India	662000.00
TOTAL RECEIPTS	810875.00

 *Sushkumar*





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

Details of 1st BFA Asian Women's Cup Expenses As on 31.3.2018

Particulars	Amount(Rs)
Expenditures	
Coaching Camp Expenses	64500.00
Uniform and KIT	32802.00
Airtravel and VISA Fees	673400.00
Uniforms	134358.00
Shoes, Ties, Caps, Shirts	48629.00
Travelling Expenses	26300.00
Insurance	45590.00
TOTAL EXPENDITURE	1025579.00
Receipts	
Camp Fee received from Players	89575.00
Participation Amount received from States	
Punjab	80000
Orissa	120000
MP	120000
Karnataka	40000
AP	40000
Chhatisgarh	40000
Kerala	40000
Delhi	160000
Harayana	80000
Maharashtra	80000
	800000.00
De.Sudhir Mundru for VISA,Airfar and Misc Expe	180000.00
TOTAL RECEIPTS	1069575.00

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

Details of Grants Receivable as on 31.3.2018

Particulars	Claimed (Rs)	Received (Rs)	Balance (Rs)
25th Sub Junior National Grant	1000000.00	0.00	1000000.00
26th Junior National Grant	700000.00	0.00	700000.00
26th Sub Junior National Grant	1000000.00	750000.00	250000.00
27 th Junior National Grant	700000.00	525000.00	175000.00
31st Senior National Grant	500000.00	0.00	500000.00
32nd Senior National Grant	500000.00	375000.00	125000.00
TOTAL EXPENDITURE	4400000.00	1650000.00	2750000.00

[Signature] Sudhanshu



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AMATEUR BASEBALL FEDERATION OF INDIA

3,Industrial Estate,Chambaghat,Solan


Notes on Accounts (Attached to and Forming part of the Accounts of FY 2017-18)

- 1.The Amatuer 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.
- 7.During the Year the Association has claimed Grant of Rs 44 Lacs from SAI and has received partial amount of Rs 16,55,000 and the same was paid to respective state associations. The Balance amount of Rs 27,50,000 is shown both as Current Assets and Current Liabilities being contra in nature.


As per our Report of Even Date

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

For AMATEUR BASEBALL FEDERATION OF INDIA


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

Place : Bhubaneswar
Date : 6th October 2018.


President


Secretary


Treasurer

