



**GUNASHEELA & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

**REPORT OF THE STATUTORY AUDITORS**

We have audited the attached Balance Sheet of All India Sports Council of Deaf, New Delhi as at 31st March 2016 and the Income and Expenditure Account for the year ended on that date, annexed thereto. These financial statements are the responsibility of the Trust. Our responsibility is to express an opinion on these Financial Statements based on our Audit.

We have conducted our Audit in accordance with Auditing Standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free of material misstatement. An Audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Financial Statements. An audit also includes assessing the Accounting Principles used and significant estimates made by Management, as well as evaluating the overall Financial Statement presentation. We believe that our Audit provides a reasonable basis for our opinion.

We further report that:

- i) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - ii) In our opinion, proper books of account have been kept by the Trust so far as appears from our examination of those books.
  - iii) The Balance Sheet and the Income and Expenditure Account and Receipts and Payments Accounts dealt with by this Report are in agreement with the books of account.
  - iv) In our opinion, the Balance Sheet and the Income and Expenditure Account and Receipts and Payments Account dealt with by this Report comply, to the extent applicable, with the Accounting Standards issued by the Institute of Chartered Accountants of India and the Trust is following Cash System of Accounting.
  - v) In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view in conformity with the Accounting Principles generally accepted in India subject to point B-4 to notes to accounts.
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- a) In the case of Balance Sheet of the State of Affairs of the Trust as at 31<sup>st</sup> March, 2016 and;
  - b) In the case of Income and Expenditure Account of the excess of Expenditure over Income of the Trust for the year ended on that date.

For GUNASHEELA & ASSOCIATES,  
Chartered Accountants,  
FRN0119015

PLACE: BANGALORE.  
DATE : 02.12.2016

  
  
(Suriya Anil Kumar)  
Partner  
Mem No 254942

**ALL INDIA SPORTS COUNCIL OF DEAF**

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

<b>LIABILITIES</b>	<b>AMOUNT</b>	<b>ASSETS</b>	<b>AMOUNT</b>
Capital fund	343,500	<b>Fixed Assets</b> (As Per Schedule)	28,734
Welfare fund	40,097	<b>Current Assets</b>	
Corpus fund	650,818	Security Deposit with MTRL	1,000
Unsecured Loans (as per annexure)	1,637,865	Security Deposit with NDMC	784
Advance from Members	77,500	Grant-in-aid Receivable	491,557
		Advance to Issue	879,005
<b>Current Liabilities</b>		Cash in hand	2,086
Grant Payable	300,000	Bank Balance - SBI	381,680
Creditors for Expenses	191,557	Bank Balance - Canara Bank	58,104
		Income And Expenditure A/c	
		Opening Cr balance	-1,72,251
		Current year Deficit	-326285
			1,388,484
	<b>3,241,387</b>		<b>3,241,387</b>

For ALL INDIA SPORTS COUNCIL OF DEAF

For GUNASHEELA & ASSOCIATES

  
President

  
General Secretary

Chartered Accountants

FRN: 011991S

  
Sulysa Anil Jambur  
Partner  
M No 134842

Date:02.12.2016  
Place:New Delhi

Date:02.12.2016  
Place:Bangalore

**ALL INDIA SPORTS COUNCIL OF DELHI**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2014**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Printing Stationery Expenses	14,138	By Attitacion fees	35,000
To Postage/Courier charges	6,584	By Donations received	140,000
To Bank Charges	1,218	By Entry Fees	101,300
To Traveling expenses	130,148	By Sponsorship	49,000
To Attitacion Fees Paid	3,587	By Interest received	17,588
To AGM Meeting / Election Expenses	64,217	By Contribution Fund received	600
To Participation Expenses	2,908,747	By Grant Received	2,608,758
To Audit Fees	4,481	<b>Excess of Expenditure Over Income</b>	<b>128,213</b>
To Staff Welfare	48,880		
To Telephone/Internet charges	4,151		
To Depreciation	5,083		
To Misc Expenses	62,900		
To Banner	380		
To Conveyance	9,178		
To Office Expenses	180		
To Refund of Grant	87,600		
	<b>1,379,481</b>		<b>1,379,481</b>

For ALL INDIA SPORTS COUNCIL OF DELHI

*R. C. Sankhwar*  
President

*Chandra*  
General Secretary

For GUERINIELLA & ASSOCIATES

Chartered Accountants

FIR No. 01/2014-15

*[Signature]*  
Suptd. Audit Officer

Partner

SI No. 240943



Date: 01.12.2014  
Place: New Delhi

Date: 01.12.2014  
Place: Bangalore

## RECEIPTS &amp; PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2015

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
To Opening Balance		By Proceeds & Subsidary Expenses	74,133
- Cash on Hand	1,000	By Affiliation Fees paid	1,000
- Balance with Banks - SB	100,000	By Postage/Courier charges	4,500
- Balance with Banks - Canara Bank	55,400	By Bank Charges	1,200
To Interest received	57,584	By Rent	100
To Affiliation Fees	21,800	By AGM Meeting / Expenses	64,250
To Entry Fees	101,300	By Travelling Expenses	108,100
To Donations received	141,000	By Telephone/Internet Charges	4,250
To Sponsorship fees	43,000	By Misc Expenses	61,000
To Contribution Fund	600	By Maintenance Expenses	100
To Advances from Members	70,500	By Staff Welfare	48,800
To Unsecured Loans	180,800	By Audit Fees	5,400
To Grant received	2,717,000	By Contingent	9,100
		By Refund to AFIAC	67,500
		By Loan repaid to Raj Kumar Purjati	50,000
		By Loan repaid to WFAIR	70,000
		By Grant Expenses	2,717,000
		By Closing Balance	
		- Cash on Hand	1,000
		- Balance with Banks - SB	101,000
		- Balance with Banks - Canara Bank	58,200
	<b>1,714,144</b>		<b>1,714,144</b>

For ALL INDIA SPORTS COUNCIL OF BSAF

*R. C. Sathyan*  
President

*[Signature]*  
General Secretary

For GUARANTEE ACCOUNTS

(Official Accounts)

Date: 31/03/2015



31/03/2015  
Place: Bangalore

Date: 31.03.15  
Page No: 04/11

Participation Expenses	Amount	Amount
<b>1st World Youth Deaf Badminton &amp; 4th world deaf badminton championship</b>		
-Accommodation & food expenses	140,786	
-Participation fee	5,880	
-Out of pocket allowance	60,618	
-Sales tax for foreign currency	284	
gubernur wamburkar/lehan 80000 for own expenses for air passage	106,355	413,903
<b>3rd Asian Individual Deaf Chess Championship</b>		
-Accommodation & food expenses	180,831	
-Participation fee/ICCD Participation fee	24,852	
-Out of pocket allowance	84,335	
-Sales tax for foreign currency	268	
		240,286
<b>8th Asia Pacific Deaf Games</b>		
-Accommodation & food expenses	1,597,725	
-Participation fee/ICCD Participation fee	35,505	
-Out of pocket allowance	463,812	
-Lunch expenses	177,526	
		1,254,568
<b>Total</b>		<b>1,908,757</b>

Grant received	Amount	Amount
<b>1st World Youth Deaf Badminton</b>	222,348	222348
<b>3rd Asian Individual Deaf Chess Champio</b>	240,286	240,286
<b>4th World Deaf Badminton</b>		
-1st prize & 2nd prize	191,557	191557
<b>8th Asia Pacific Deaf Games</b>	1,254,568	1254568
<b>Total</b>		<b>1,908,758</b>



Depreciation as per Income Tax Act

Particulars	Qty added as on 01.01.2018	Additions during the year		Total as on 01.01.2019	Rate of depreciation	Depreciation for the year	Qty added as on 31.03.2019
		>180 days	<180 days				
Furniture and fixtures	4,401	-	-	4,401	30%	1,320	3,081
Office Equipments	7,354	-	-	7,354	30%	2,206	5,148
Printer	11,926	-	-	11,926	30%	3,578	8,348
Refrigerator	955	-	-	955	30%	286	669
Air Conditioner	8,486	-	-	8,486	30%	2,546	5,940
Computer	424	-	-	424	60%	254	170
<b>Total</b>	<b>31,792</b>	<b>-</b>	<b>-</b>	<b>31,792</b>		<b>9,984</b>	<b>21,808</b>

