



**FORM NO. 10B**  
 [ See rule 17B ]

**Audit report under section 12A(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions.**

We have examined the balance sheet of **YACHTING ASSOCIATION OF INDIA**, **AAATY3853B** [name and PAN of the trust or institution] as at 31/03/2015 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the abovenamed trust visited by us so far as appears from our examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by us, subject to the comments given below:

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view-

- (i) in the case of the balance sheet, of the state of affairs of the above named trust as at 31/03/2015 and
- (ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2015

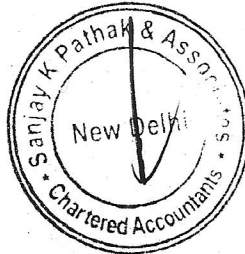
The prescribed particulars are annexed hereto.

**For Sanjay K Pathak & Associates**

Chartered Accountants  
 FRN 015172N

**CA. Ravi Shankar**  
 (Partner)

M.No.510747



Place New Delhi

Date 25/09/2015

**OPERATIONS :**

C-69, Sector-2,  
 Noida-201301  
 Ph. : 0120-4089177  
 E-mail : sanjay.pathak@reliablegroupindia.com

**JODHPUR :**

C-184 Kirti Nagar  
 Ram Nagar, Near Kum  
 Jodhpur-342007  
 (Rajasthan)

**CHENNAI :**

Room No.137(New) 2nd Floor,  
 Above Andhara Bank,  
 Near LIC Bldg. Anna Sarai,  
 Chennai-600005 (Tamilnadu)

**ANNEXURE**  
**Statement of particulars**  
**I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES**

1. Amount of income of the previous year applied to charitable or religious purposes in India during that year ( ₹ )	2669093
2. Whether the trust has exercised the option under clause (2) of the Explanation to section 11(1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year ( )	No
3. Amount of income finally set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly for such purposes. ( )	Not Applicable
4. Amount of income eligible for exemption under section 11(1)(c) (Give details)	No
5. Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2) ( ₹ )	0
6. Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b)? If so, the details thereof.	Yes Nationalized Bank
7. Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B)? If so, the details thereof ( ₹ )	No
8. Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year-	
(a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No
(b) has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or	No
(c) has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	No

**II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)**

1. Whether any part of the income or property of the trust was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any.	No
2. Whether any part of the income or property of the trust was made, or continued to be made, available for the use of any such person during the previous year? If so, give	No





4. Whether the services of the trust were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any	No
5. Whether any share, security or other property was purchased by or on behalf of the trust during the previous year from any such person? If so, give details thereof together with the consideration paid	No
6. Whether any share, security or other property was sold by or on behalf of the trust during the previous year to any such person? If so, give details thereof together with the consideration received	No
7. Whether any income or property of the trust was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted	No
8. Whether the income or property of the trust was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details	No

### III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST

S. Name and address of No the concern	Where the concern is a Nominal value of the company, number and investment( ₹ class of shares held	Income from the investment( ₹)	Whether the amount in col. 4 exceeded 5 per cent of the capital of the concern during the previous year-say, Yes/No
Total			

Place  
Date

New Delhi  
25/09/2015

Name  
Membership Number  
FRN (Firm Registration Number)  
Address

Ravi Shankar  
510747  
015172N  
GF-22, Hans Bhawan, Bahadur  
Shah Zafar Marg, New Delhi-11  
0002





**YACHTING ASSOCIATION OF INDIA**  
**NOTES TO ACCOUNTS & ACCOUNTING POLICIES**  
**For the year ended on 31<sup>st</sup> March, 2015**

**SIGNIFICANT ACCOUNTING POLICIES:-**

1. Books of Account are maintained on the mercantile basis.
2. Depreciation on the fixed Assets have provided on written down value basis at the rate prescribed under the Income Tax Act.
3. Investments are valued at cost
4. Closing stock is valued at cost or market value whichever is lower
5. Other unspecified items have been treated as per acceptable accounting policies.

**NOTES TO ACCOUNTS:-**

1. Specific Grant in Aids are routed through Receipt & Payment Account and balances for any grant if any, is shown as Receivable or Payable in the Balance Sheet.
2. Interest on Fixed Deposit and Loan accounts are recognized on accrual basis.
3. Life membership fees are added in capital fund in the year of Receipt.
4. Value of Boats after depreciation shown in Balance Sheet under the head of "Fixed Assets" is owned by Sailing Clubs affiliated to YAI and same is shown in the liabilities side under liabilities for Boat.
5. The Y.A.I imports the Equipment on behalf of members clubs & individuals and the same is paid to the supplier of Equipment. Advance payments released to teams/ associations out of the grants received is accounted for in their books of accounts.
6. The Y.A.I has received Grants from the Ministry of Youth And Sports for various events approved by the Ministry. Payment is made according to the guide lines prescribed in sanction letters issued by the Ministry. The same are individually certified the Chartered Accountants. Advance payments released to teams/ associations out of the grants received are accounted for in their books of accounts.
7. Previous year figures have been regrouped/re arranged to make their comparative with current year figures and to make financial statements more transparent.
8. All receipts and payments are as per instructions and approvals made by the sanctioning authorities.
9. During the year an expenditure of Rs. 1.25 lakhs ( PY Rs. 13.45 lakhs) has been incurred for legal and professional charges for meeting the cost of litigation filed against YAI by members clubs/ individuals life associate members /Annual Associate Members and individuals.
10. An expenditure of Rs. 3.00 lakhs has been incurred on conduct of elections for vacant positions in the YAI consequent upon resignation of Council Members prior to completion of their full terms.
11. The balance of sundry parties, whether debit or credit, are subject to confirmation.

For Sanjay K Pathak & Associates  
Chartered Accountants  
FRN : 015172N

CA Ravi Shankar

Partner

M. No. 510747

Place : New Delhi

Dated : 21/09/15



For, Yachting Association Of India

Dhiren Vig  
Rear Admiral  
Secretary General

AS Bajwa  
Commodore (Retd.)  
Treasurer



# YACHTING ASSOCIATION OF INDIA

## BALANCE SHEET AS ON 31-03-2015

Liabilities	Schedule	Balance As On 31-03-2015 (Rs.)	Balance As On 31-03-2014 (In Rs.)	Assets	Schedule	Balance As On 31-03-2015 (In Rs.)	Balance As On 31-03-2014 (In Rs.)
<b>YAI MAIN A/C</b>				<b>Fixed Assets</b>	5A	282,991.92	297,224.92
Capital Fund		608,941.45	433,941.45	25% of Eqpt Under Subsidy Scheme		1,990,878.55	2,488,597.55
General Fund	1	(2,036,750.11)	(701,897.11)	<b>Currents Assets</b>			
Grant in Aid Refundable to Moyas/SAI Payable to Team	2	5,186,434.00	3,382,650.00	Grant In Aid For Overseas Participation Receivable	4	6,629,256.00	3,654,324.00
Provision/Expenses Payable	3	192,856.00	832,523.00	Other Receivable	5	2,507,212.11	1,623,427.11
25% of Eqpt Under Subsidy Scheme		1,990,878.55	2,488,597.55	Owing From Sponsors As Advertisement	6	40,000.00	40,000.00
Advance Annual Affiliation Fee		15,000.00	20,000.00	Owings from teams	7	16,588.00	16,588.00
				Owings Affiliates Annual Subscription		60,000.00	21,500.00
				SAI For Equipment		-	(21,730.00)
				Stock	8	12,525.00	50,357.00
				Bank Accounts		1,768,340.35	3,998,161.55
				Cash In Hand		5,266.00	4,082.00
<b>CONNECT TO SAILING</b>				<b>Fixed Assets</b>	5A	147,951.60	181,110.98
Capital Fund		8,071,090.00	7,270,769.00	Bank Accounts		447,301.78	1,244,121.78
				Other Receivable	9	65,786.00	52,736.00
				Receivable From Moyas Subsidy Equipment		54,353.00	76,083.00
<b>TOTAL</b>		<b>14,028,450.00</b>	<b>13,726,584.00</b>	<b>TOTAL</b>		<b>14,028,450.00</b>	<b>13,726,584.00</b>

Notes to the accounts forming integral part of the accounts  
As per our attached report of even date

For Sanjay K. Pathak & Associates

Chartered Accountants  
FRN:0151752N

CA Ravi Shankar  
Partner  
M.N. 510747  
Place: New Delhi  
Date: 21-09-2015



For Yachting Association of India

(Dhiren Vig)  
Rear Admiral  
Secretary General

(A. S. Baiwa)  
Commodore (Retd)  
Treasurer



# YACHTING ASSOCIATION OF INDIA

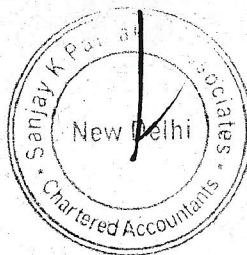
## INCOME AND EXPENDITURE FOR THE YEAR ENDED 31-03-2015

EXPENDITURE	Amount (Rs.) 31-03-2015	Amount (Rs.) 31-03-2014	INCOME	Amount (Rs.) 31-03-2015	Amount (Rs.) 31-03-2014
<b>YAI MAIN A/C</b>					
Salary	700,664.00	674,524.00	Annual Subscription	245,000.00	154,000.00
Annual Subscription Paid	90,500.00	88,031.00	Annual Associate Membership Fee	455,000.00	446,000.00
Audit Fee	29,070.00	28,090.00	Administration Fee	26,945.00	2,877.00
Bank Charges	16,679.00	3,560.00	Application for RTI	350.00	210.00
Depreciation	59,970.00	57,353.84	Event Hosting Fee	372,500.00	460,000.00
Distribution of Stock	93,000.00	111,500.00	Fine on Annual Subscription	24,000.00	24,500.00
Meetings & Conference	200,044.00	233,516.00	Interest Income	211,000.00	66,299.00
Events and Sports Development Activity	860,856.00	-	Other Income	12.00	291.00
Office Expenditure	70,632.00	96,167.00	Sponsorship	-	1,000,000.00
Office Maintenance Expenditure	42,614.00	46,527.00	Initial Application Fee	20,000.00	7,000.00
Postal Expenses	104,327.00	102,238.00	Event Entry fee	25,000.00	95,000.00
Balances Written Off	8,000.00	103,329.00	Coach Clinic Fee	37,500.00	7,500.00
Printing and Stationery	110,951.00	45,501.00	Visa Fee Received	-	836.00
Professional Charges	79,767.00	79,327.00	Interest on Refund	1,680.00	8,297.00
Telephone Expenses	59,166.00	58,632.00	Donation	-	200,000.00
Website & Software	25,000.00	48,039.00	Sports Development Fund from IOA	300,000.00	-
Misc Expenses	3,050.00	28,906.00			
Travelling Expenses	71,800.00	38,678.00			
Legal and Professional Expenses	127,750.00	1,344,945.00			
Election Expenses	300,000.00	300,000.00			
<b>Excess of Income over Expenditure</b>			<b>Excess of Expenditure over Income</b>	1,334,853.00	1,016,053.84
<b>Sub Total</b>	3,053,840.00	3,488,863.84	<b>Sub Total</b>	3,053,840.00	3,488,863.84
<b>CONNECT TO SAILING</b>					
Bank Charges	286.00	715.00	Administration fee	-	2,500.00
Depreciation	33,159.00	49,586.47	Certification fee for NSTS	878,550.00	1,229,000.00
National Sail Training Scheme	-	38,037.00	Interest Income	41,556.00	12,182.00
Other Expenses	-	758.00	Course Fee for Sail Training Schemes	-	1,127,000.00
Printing and Stationery	44,840.00	-	Recognition fee	-	95,000.00
Paid to Instructors for Power Boat Instructor Course At Port Blair	-	765,000.00	Application Fee	30,000.00	3,000.00
Training Exp.	71,500.00	14,300.00	Instructor Fee	-	289,000.00
<b>Excess of Income over Expenditure</b>	800,321.00	1,889,285.53	<b>Sub Total</b>	950,106.00	2,757,682.00
<b>Sub Total</b>	950,106.00	2,757,682.00	<b>Net Excess of Expenditure over Income</b>	534,532.00	-
<b>Net Excess of Income over Expenditure</b>	-	873,231.69	<b>Total</b>	4,003,946.00	5,230,492.00
<b>Total</b>	4,003,946.00	5,230,492.00			

Notes to the accounts forming integral part of the accounts  
As per our attached report of even date

For Sanjay K. Pathak & Associates  
Chartered Accountants  
FRN:0151752N

CA Ravi Shankar  
Partner  
M.N. 510747  
Place: New Delhi  
Date: 21/09/2015



For Yachting Association of India

(Dhiren Vig)  
Rear Admiral  
Secretary General

(A. S. Baijal)  
Commodore (Retd)  
Treasurer



# YACHTING ASSOCIATION OF INDIA

## RECEIPTS AND PAYMENT FOR THE YEAR ENDED ON 31-03-2015

RECEIPT	Amount (Rs.) 31.03.2015	Amount (Rs.) 31.03.2014	PAYMENT	Amount (Rs.) 31.03.2015	Amount (Rs.) 31.03.2014
YAI MAIN A/C			Meeting and Conference	189,782.00	233,516.00
Opening Cash and Bank Balances :			Annual Subscription Paid	90,500.00	102,331.00
Grant In Aid	1,285,939.00	122,334.00	Audit fee	28,962.00	46,780.00
Yachting Association of India	2,700,783.55	394,550.55	Events and Sports Development Activity	860,856.00	-
National Sailing Dev. Fund	11,439.00	10,825.00	Office Expenditure	70,632.00	96,167.00
Cash In Hand	4,082.00	42.00	Office Maintenance Expenses	42,614.00	45,962.00
Annual Subscription Received	379,000.00	206,500.00	Postal expenses	104,327.00	102,238.00
AA Membership Fee	255,000.00	446,000.00	Printing and Stationary	110,951.00	45,501.00
Administration fee	8,143.00	500.00	Professional Charges	100,978.00	71,911.00
Annual Subscription Advance	15,000.00	20,000.00	Telephone Expenses	62,466.00	54,914.00
Application fee for RTI	350.00	210.00	Website and Software	25,000.00	48,039.00
Event Hosting Fee	372,500.00	460,000.00	Purchase of Fixed Assets	45,737.00	24,952.00
Fine On Annual Subscription	23,500.00	24,500.00	Purchase of T Shirts	55,168.00	132,086.00
Interest Income	184,793.00	43,696.00	Bank Charges	16,679.20	3,560.00
Life Membership Fee	175,000.00	105,000.00	Salary and Bonus to Staff	725,818.00	909,399.00
Other Income	-	291.00	Refund of Grant to Moyas	14,976,687.00	298,038.00
Ocean Blue Boating Pvt Ltd	34,000.00	-	Coaches & Supporting Staff	480,121.00	1,141,296.00
Reimbursement of Asst. Sect. Salary(YAI)	539,332.00	668,316.00	National Coaching Camp	928,807.00	1,189,509.00
Grant From Moyas /SAI International Participation	11,851,986.00	4,360,871.00	Cancellation of Annual subscription	-	15,000.00
National Coaching Camps (GIA)	3,044,800.00	1,815,423.00	Paid to teams for International Participation	182,200.00	2,661,943.00
Foreign Coach	700,202.00	604,435.00	TDS Payable	53,762.00	51,006.00
INWTC for Equipment	17,000.00	-	Life membership fee refunded	-	30,000.00
SAI For Equipment	7,676,136.00	724,355.00	Miscellaneous Expenses	2,150.00	17,034.00
Sailing Club For Equipment	2,000,000.00	-	Traveling Expenses	71,800.00	38,678.00
Sponsorship for YAI	-	980,000.00	Loans to Staff Yai	100,660.00	-
Donation Received	-	200,000.00	INWTC for Equipment	17,000.00	-
Coach Clinic Course Fee	37,500.00	7,500.00	Sea Club Sailing Club for Equipment	2,000,000.00	-
Entry fee for YAI Selection Regatta	25,000.00	95,000.00	Visa fee paid	-	48,836.00
Reimbursement of Visa fee	-	16,124.00	NSS Bhopal	148,000.00	-
Reimbursement of foreign coach expenses	-	308,176.00	29 TH PROCUREMENT EMD	262,000.00	-
Income Tax Refund	15,680.00	175,540.00	Advance LC Payment For Equipment	2,052,000.00	-
Initial application fee	20,000.00	7,000.00	SAI For Equipment	8,944,506.00	-
Loans to Staff Yai	104,356.00	-	Owings From MoYAS As Salary Of Ass. Sec	463,252.00	-
NSS Bhopal	148,000.00	-	<b>Closing Cash and Bank Balances:</b>		
29 TH PROCUREMENT EMD	262,000.00	-	Grant In Aid	1,169,561.80	1,285,939.00
Certification Fee For NSTS	429,000.00	-	Yachting Association of India	598,778.55	2,700,783.55
Advance LC Payment For Equipment	2,052,000.00	-	National Sailing Dev. Fund	-	11,439.00
<b>CONNECT TO SAILING</b>			Cash In Hand	5,266.00	4,082.00
CTS (Opening Balance)	1,244,121.78	374,887.78			
Certification Fee	878,550.00	406,000.00	Bank Charges	286.00	715.00
Course Fee for National Sail Training Schemes	-	289,000.00	National Sail Training Scheme Exp-CTS	71,500.00	38,037.00
Interest Income	28,506.00	12,182.00	Printing and Stationary	44,840.00	-
Trg Centre Affiliation Fee	-	95,000.00	Legal and professional expenses	115,250.00	1,277,950.00
Refund Of TY Loan from IWSA	-	40,000.00	TDS Paid for Legal and Professional charges	12,500.00	141,995.00
Charges	-	67,500.00	Election expenses	300,000.00	300,000.00
Initial Affiliation Application Fee	30,000.00	3,000.00	Power Boat Instructor Course At Port Bla	575,000.00	190,000.00
Power Boat Instructor Course At Port Bla	-	1,521,000.00	Bank of Baroda (CTS)	447,301.78	1,244,121.78
<b>Total</b>	<b>36,553,699.33</b>	<b>14,603,758.33</b>	<b>Total</b>	<b>36,553,699.33</b>	<b>14,603,758.33</b>

As per our attached report of even date

For Yachting Association of India

For Sanjay K. Pathak & Associates

Chartered Accountants

FRN 0151752N

CA Ravi Shankar

Partner

M.N. 510747

Place: New Delhi

Date: 21/09/2015



(Dhiren Vig)  
Rear Admiral  
Secretary General

(A. S. Bajwa)  
Commodore (Retd)  
Treasurer



<b>YACHTING ASSOCIATION OF INDIA</b>		
<b>SCHEDULES AS ON 31-03-2015</b>		
	<b>Balance As On 31-03-2015 (In RS.)</b>	<b>Balance As On 31-03-2014 (In RS.)</b>
<b>Schedule -1</b>		
<b>General Fund</b>		
Opening Balance	(701,897.11)	(1,330,788.27)
Excess of Income Over Expenditure	(1,334,853.00)	628,891.16
<b>Total</b>	<b>(2,036,750.11)</b>	<b>(701,897.11)</b>
<b>Schedule-2</b>		
<b>Balances of Grant In AID</b>		
Istanbul Optimist Regatta 2010	-	5,936.00
National Coaching Camp(GIA)	4,027,091.00	1,911,098.00
OK Ding World Championship 2003	134,379.00	134,379.00
Indian International Regatta 2012 (TNSA)	-	600,000.00
Indian International Regatta 2013	-	150,000.00
29er Euro Cup Italy 2013	-	48,143.00
Euro Med International Championship	51,283.00	48,783.00
IODA Asian Sailing Champ 2014	-	119,911.00
Payable to Payers	182,200.00	364,400.00
Delta Lloyd regatta 2014	297,473.00	-
ISAF WORLD CUP 2015 Miami 49er FX (TOP)	155,000.00	-
ISAF WORLD CUP 2015 Miami 49er (ACTC)	4,448.00	-
Kiel Week Regatta 2014 (JR team)	83,360.00	-
Kiel Week Regatta 2014 (Sr Team)	217,195.00	-
Singapore Match Racing Cup 2014	34,005.00	-
<b>Total</b>	<b>5,186,434.00</b>	<b>3,382,650.00</b>
<b>Schedule-3</b>		
<b>Provision/Expenses Payable</b>		
Salary & Bonus Payable	144,481.00	160,244.00
Telephone Expenses Payable	2,452.00	5,752.00
Payable for Equipment (YAI)	-	5,000.00
Provision for Audit Fees	29,070.00	25,853.00
TDS Payable	-	6,741.60
Instructor Fee Payable for Power Boat Course At Port Blair	-	575,000.00
Total Outsourcing	16,853.00	53,932.40
<b>Total</b>	<b>192,856.00</b>	<b>832,523.00</b>



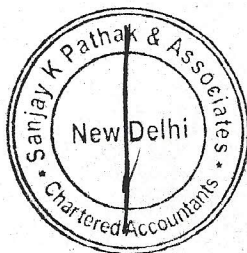


<b>Schedule-4</b>		
<b>Grant In Aid for Overseas Participation Receivable</b>		
29er Sydney Championship 2011	222,454.00	222,454.00
29er Youth & Australian National 2012	607,599.00	607,599.00
29th World Champions Ship2014	119,992.00	-
49er Garada Olympic week-2014	113,651.00	-
ASAF Youth cup 2014 Receivable from TNSA	60,864.00	-
Asian Sailing Championship 2012	54,356.00	40,729.00
Dutch Youth Regatta-2014	7,204.00	-
Indian International Regatta 2009 YAI	600,000.00	600,000.00
Kiel week & 49er Youth World Cham-NSDF	31,460.00	-
IODA Asian Championship 2011	144,065.00	144,065.00
IODA Asian Optimist Championship 2011	212,536.00	212,536.00
IODA Asian Sailing Champ 2013	145,271.00	145,271.00
ISAF World Perth Championship 2011	-	245,980.00
ISAF World Perth Championship 2014	-	27,046.00
ISAF Youth World 2013	64,076.00	355,280.00
ISAF Youth World Championship 2011	93,597.00	49,659.00
Istanbul Laser Week 2010	37,600.00	37,600.00
Match Racing Training In UK-2010	154,337.00	154,337.00
Olympic Test Event 2011	100,359.00	503,375.00
Optimist World Champ 2013	8,684.00	8,684.00
Owing From Moyas As Salary of Asst. Secy	127,520.00	161,082.00
Qingdao Sailing Week 2011	128,915.00	128,915.00
33rd Singapore Open Asian Windsurfing 14	916.00	916.00
Asian Games 2014	2,861,980.00	-
Garda Olypmic Week 2014	39,065.00	-
Hobie World Champions 2014	1,594.00	-
IODA Asian Sailing Championship 2014	154,549.00	-
ISAF Youth Sailing World Championship 14	295,279.00	-
ISAF World champ 2014, Santander , Spain	27,429.00	-
Istanbul Optimistic Sailing Week 2014	28,144.00	-
ISAF Youth World 2013	-	8,796.00
Laser Radial Women World Championship-14	175,726.00	-
Seven Feet Cup 2014 Russia	10,034.00	-
<b>Total</b>	<b>6,629,256.00</b>	<b>3,654,324.00</b>
<b>Schedule -5</b>		
<b>Other Receivable</b>		
Receivable from SAI for Equipment under NSDF	1,018,370.00	-
Receivable from SAI for Equipment for Asian Games	250,000.00	-
Receivable From IOA for Sports Development	300,000.00	-
Balance Grant for Asian Games 2010 from IOA	493,379.11	493,379.11
Coaches and Supporting Staff	161,948.00	382,929.00
Loan To Staff YAI	100,000.00	113,285.00
Certification Fee for NSTS	-	429,000.00
Mumbai Boat Show Pvt. Ltd.	10,000.00	10,000.00
Ocean Blue Boating Pvt. Ltd.	46,000.00	80,000.00
Accured Interest on FDR	11,416.00	-
TDS Receivable 2002-03	60,390.00	60,390.00
TDS Receivable 2009-10	3,280.00	17,280.00
TDS Receivable 2012-13	9,632.00	9,632.00
TDS Receivable 2013-14	27,532.00	27,532.00
TDS Receivable 2014-15	15,265.00	-
<b>Total</b>	<b>2,507,212.11</b>	<b>1,623,427.11</b>





<b>Schedule -6</b>		
<b>Owing From Sponsors As Advertisement</b>		
Blue Water Publication Pvt. Ltd.	20,000.00	20,000.00
Mumbai International Boat Show	20,000.00	20,000.00
<b>Total</b>	<b>40,000.00</b>	<b>40,000.00</b>
<b>Schedule -7</b>		
<b>Owing From Teams</b>		
Asian Pacific Match Race 2007 From Team	3,154.00	3,154.00
IODA Asian Sailing Champ 10 (GIA)	13,434.00	13,434.00
<b>Total</b>	<b>16,588.00</b>	<b>16,588.00</b>
<b>Schedule-8</b>		
<b>Stock</b>		
T Shirts	12,525.00	50,357.00
<b>Total</b>	<b>12,525.00</b>	<b>50,357.00</b>
<b>Schedule -9</b>		
<b>CTS</b>		
TDS Receivable	56,179.00	52,736.00
Accrued Interest on FDR	9,607.00	-
<b>Total</b>	<b>65,786.00</b>	<b>52,736.00</b>





**SCHEDULE (5A)**

**YACHTING ASSOCIATION OF INDIA**

403, Chanakya Bhawan,, Chanakyapuri, New Delhi

**Depreciation Chart**

(For the year ending 31st Mar, 2015)

**Income Tax Act-1961**

Particulars	Rate (%)	Op. Bal. as on 01.04.014	Add. 1st Half	Add. IInd Half	Sold/Removed	Final Value	Depreciation	WDV as on 31.03.2015
Almirah	10.00%	11,481.30				11,481.30	1,148.00	10,333.30
Computer & Software	60.00%	4,975.80		45,737.00		50,712.80	16,707.00	34,005.80
Mobile Phone (YAI)	15.00%	21,432.08				21,432.08	3,215.00	18,217.08
Office Equipments-I	15.00%	97,564.71				97,564.71	14,635.00	82,929.71
Portable Toilets	15.00%	150,378.69				150,378.69	22,557.00	127,821.69
Acqua Guard	15.00%	6,460.00				6,460.00	969.00	5,491.00
Telephone and euipment	15.00%	4,932.35				4,932.35	739.00	4,193.35
<b>Totals</b>		<b>297,224.92</b>	-	<b>45,737.00</b>	-	<b>342,961.92</b>	<b>59,970.00</b>	<b>282,991.92</b>
Laptop and Printer-CTS	60.00%	13,317.20	-	-	-	13,317.20	7,990.32	5,326.88
Office Equipments-II	15.00%	167,793.78	-	-	-	167,793.78	25,169.07	142,624.72
<b>Totals</b>		<b>181,110.98</b>	-	-	-	<b>181,110.98</b>	<b>33,159.39</b>	<b>147,951.60</b>
Boats (YAI)	20.00%	388,500.91	-	-	-	388,500.91	77,700.00	310,800.91
Boats (YAI) New	20.00%	2,100,096.64	-	-	-	2,100,096.64	420,019.00	1,680,077.64
<b>Totals</b>		<b>2,488,597.55</b>	-	-	-	<b>2,488,597.55</b>	<b>497,719.00</b>	<b>1,990,878.55</b>
<b>Total</b>		<b>2,966,933.46</b>	-	<b>45,737.00</b>	-	<b>3,012,670.46</b>	<b>590,848.39</b>	<b>2,421,822.07</b>

