

**THE CRICKET ASSOCIATION OF BENGAL**

**BALANCE SHEET AS AT 31ST MARCH, 2021**

As at 31st March 2020 Rs.	LIABILITIES	As at 31st March 2021 Rs.	As at 31st March 2020 Rs.	ASSETS	As at 31st March 2021 Rs.
	<b>FUND ACCOUNT:</b>				
1,18,42,68,523	Balance As per last A/c.	1,06,60,25,310		<b>FIXED ASSETS:</b>	
-	Add: Excess of Income Over Expenditure	53,09,86,375		As per Schedule "A" Annexed	53,61,52,171
11,82,43,213	Less: Excess of Expenditure Over Income	-	1,59,70,11,685	Investment (As per Schedule "B1" Annexed)	2,16,50,000
1,06,60,25,310					
				<b>CURRENT ASSETS, LOANS ADVANCES:</b>	
6,63,35,460	Special Development Fund (As per Last A/c.)	6,63,35,460		<b>Current Assets:</b>	
35,000	Trophy Fund (As per Last A/c.)	35,000		Sundry Debtors (Unsecured & Considered Good)	
72,21,464	Capital Reserve (As per Last A/c.)	72,21,464	7,35,91,924	Sundry Debtors (Unsecured & Considered Good)	
				General Account	1,14,02,260
	<b>SECURED LOAN :</b>			3rd Test Match (India Vs England-2012)	-
-	Axis Bank Ltd.		5,98,732	World Cup 1987 (Reliance Account)	10,69,680
				Sundry Debtors - BCCI T/20 Tournament	-
	<b>CURRENT LIABILITIES &amp; PROVISION:</b>			Sundry Debtors - India Vs England ODI-2011	-
	<b>Current Liabilities:</b>			Sundry Debtors - India Vs West Indies - 2012	-
	<b>For Expenses</b>			Sundry Debtors - India Vs Pakistan ODI-2013	-
76,11,892	Special Development Grant	72,30,086		Sundry Debtors - India Vs West Indies - 2013	-
24,96,28,601	General Account	10,48,57,327		Sundry Debtors - India Vs Sri Lanka - 2014	-
39,900	4th ODI Match (India Vs Sri Lanka-2014)	39,900		Sundry Debtors - ICC T/20 World Cup-2016	4,67,500
39,326	1st Test Match (India Vs West Indies-2018)	39,326		Sundry Debtors - T/20 India vs West Indies-2018	11,10,526
59,62,878	Indian Premier League	10,73,256		Sundry Debtors - Bengal T 20 Challenge	30,90,000
35,000	T/20 Match (India Vs South Africa-2015)	35,000			
2,05,680	ICC T/20 World Cup-2016	2,05,680		<b>INTEREST ACCRUED ON FIXED DEPOSITS:</b>	
93,727	2nd Test Match (India vs New Zealand-2016)	93,727		General Account Deposit	1,86,56,140
1,18,769	3rd ODI Match (India vs England-2017)	1,18,769		Trophy Fund Deposit	11,087
75,000	ODI Match (India Vs Australia - 2017)	75,000		Development Fund Deposit	14,22,594
2,06,363	Test Match (India Vs Sri Lanka - 2017)	2,06,363			
2,71,76,497	Test Match (India vs Bangladesh-2019)	-		<b>CASH, BANK &amp; FIXED DEPOSIT BALANCES:</b>	
-	Bengal T 20 Challenge	5,08,500		<b>Cash in Hand:</b>	
38,50,000	Unamortized License Fee	14,00,000	11,58,82,934	Cash in Hand:	
				General Account	4,70,770
				Stamps in Hand	1,527
				Draft in Hand	-
				80,771	80,771
				35,280	35,280
				11,73,479	11,73,479
				<b>Inventory :</b>	
				93,78,101	84,54,353
					1,02,16,180

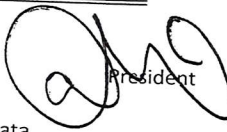


SUNDRY CREDITORS & OTHERS:		
1,85,22,407	General Account	4,61,34,244
5,81,250	Test Match (India vs Bangladesh-2019)	5,81,250
45,720	ODI (India vs South Africa - 2020)	-
30,00,000	Advance for Institutional Box	30,00,000
-	IGST Received	1,95,45,610
-	CGST Received	-
-	SGST Received	-
16,62,99,727	Service Tax Received	16,62,99,727
		<u>23,55,60,831</u>
19,76,636	Security Deposit	20,00,000
50,000	Earnest Money	50,000
40,05,536	Retention Money	-
		<u>20,50,000</u>
FOR OTHERS:		
1,21,793	Employees Contribution to P. F.	-
10,420	Professional Tax	10,000
1,00,925	TDS from Contractor	2,22,192
3,62,373	TDS from Profession	1,57,133
3,198	STDS from Contractor	3,198
52,500	Staff Income Tax	-
6,000	TDS on Rent	-
5,590	Employees Contribution to ESI	2,912
34,59,551	Prize Money	3,59,551
1,06,32,960	Liability under Sabka Vishwas Scheme,2019	-
		<u>7,54,986</u>
PROVISION FOR:		
51,68,077	Gratuity	54,68,645
49,81,431	Leave Salary	51,50,903
8,15,228	Reliance World Cup "87" Account	8,15,228
		<u>1,14,34,776</u>

IN FIXED DEPOSIT WITH BANK:		
46,77,24,014	As per Schedule "B" Annexed	89,35,81,580
CASH AT BANK:		
3,97,39,058	As per Schedule "C" Annexed	9,26,51,996
LOANS & ADVANCES (Unsecured & Considered Good) : Advance & Deposits:		
34,38,844	Staff Advance	32,16,899
11,67,71,241	General Advance	4,50,57,908
		<u>4,82,74,807</u>
58,63,065	Deposit with CESC Limited	59,80,008
1,24,002	Deposit with WBSED Co. Ltd.	1,24,002
6,930	Deposit with BSNL	-
90,972	Interest Receivable from CESC Limited	1,55,212
5,000	Caution Money	-
1,35,930	G.S.L.I Deposit	1,37,610
17,33,40,028	Service Tax Paid	19,55,46,693
		<u>20,19,43,525</u>
82,58,618	The Board of Control For Cricket in India	43,56,317
-	IGST Paid	-
-	CGST Paid	93,96,463
-	SGST Paid	93,96,463
-	TCS Paid	553
35,705	CESS on GST Paid	35,705
31,28,155	Other State Association	21,25,129
1,91,621	Players Benevolent Fund	2,16,802
2,76,296	Prepaid Expenses	4,85,507
14,25,893	Advance Income Tax	14,25,893
12,32,73,475	Tax Deducted at Source	16,61,16,940
11,70,550	Advance against TDS	11,70,550
4,59,500	Advance Entertainment Tax	4,59,500
		<u>19,51,85,822</u>


Significant Accounting Policies  
and Notes on Accounts, Schedule "D"

1,65,48,62,189 TOTAL

  
President

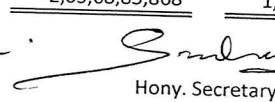
Kolkata  
The 2nd September, 2021

IN TERMS OF OUR REPORT DATED 29/08/2021  
For G. BASU & CO.  
Chartered Accountants  
R. No.-301174E

  
Satyapriya Bandyopadhyay  
Partner  
(M. No.-058108)

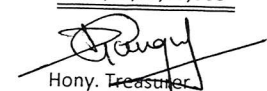
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Chairman  
Finance Sub-Committee

2,03,68,85,868  
  
Hony. Secretary

1,65,48,62,189

  
Hony. Jt. Secretary

2,03,68,85,868  
  
Hony. Treasurer

THE CRICKET ASSOCIATION OF BENGAL

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

PREVIOUS YEAR RS.	EXPENDITURE	CURRENT YEAR Rs.	PREVIOUS YEAR RS.	INCOME	CURRENT YEAR Rs.
	<b>TO STAFF EMOLUMENTS &amp; BENEFITS :</b>				
1,65,40,125	Salary	1,92,34,068			
1,90,987	Staff Welfare & Medical Expenses	2,52,101	1,30,875	Annual Members	-
5,58,000	Ex-Gratia to Staff & Others	13,41,598	2,41,950	Associates Members	-
2,03,055	ESI Contribution - Employers	1,83,515	34,700	Late Fine for Renewal of Membership	-
7,30,289	EPF Contribution - Employers	8,16,321			
5,16,244	Pension Fund	5,75,696	1,42,07,332	License Fee	1,39,83,328
51,942	P. F. Administration Charges	59,733			
31,933	DLI Charges	34,604			
14,49,678	Leave Salary	20,05,879			
5,720	GSLI Scheme Premium	6,374	540	District Sports Association	540
7,04,756	Gratuity	10,94,347	4,560	Clubs & Others	4,560
2,75,585	Mediclaime Insurance Premium	3,00,492			
		<b>2,59,04,728</b>			
	<b>OFFICE ADMINISTRATION &amp; OTHER EXPENSES:</b>				
500	Affiliation to Cri-Control Board (Annual Subscription)	500	1,440	Inter - D.S.A. Tournaments	1,440
5,575	Filing Fee	655	3,560	League & Knock-Out Tournaments	3,560
3,83,987	Annual / Spl. General Meeting	8,63,624	20,200	Ambar Roy Sub Jr. Cricket Tournament	-
1,00,20,879	Electricity (Eden Gardens)	85,75,650	7,000	School Cricket Tournament	-
10,02,327	Electricity (BCA)	7,00,069	16,185	Transfer & Withdrawal Fees	12,575
5,59,140	Electricity (J. U. Ground)	4,72,010	6,030	Protest & Appeal Fees	-
3,18,124	Telephone Charges	4,72,010	20,800	Junior Cricket Tournament	-
22,80,414	Postage Expenses	3,41,021	8,700	CAB U-18 Cricket Tournament	-
20,56,385	Printing & Stationery	3,35,675			
25,53,311	Repair & Maintenance	11,82,295	3,01,25,227	Interest on Fixed Deposits	3,51,12,672
1,29,28,587	Travelling & Conveyance	57,35,346	7,945	Interest on Trophy Fund Deposits	7,344
18,86,341	Refreshment for Guest & Meeting	50,02,040	49,73,388	Interest on Development Fund Deposits	44,82,277
46,69,038	Legal Expenses	11,60,724	1,46,954	Interest on Dist. Dev. Fund Deposit	1,33,452
16,522	Bank Charges	18,97,853	2,06,114	Interest on Security Deposits	3,13,264
-	Books & Periodicals	7,120	4,04,938	Interest on Savings Bank	28,16,704
17,04,702	Paper Notification	4,227	-	Interest on TDS	53,38,566
6,229	Insurance	2,41,056	-	Interest on GSLI Deposit Scheme	10,203
33,49,000	Internal Audit Fees	8,41,500			
3,05,000	Audit Fees (Including Certification Rs.75,000/- Previous Year Rs. 5,000/-)	3,75,000			
69,85,000	Professional Service Charges	44,92,003			
-	Motor Car Expenses	1,60,725			
5,30,361	Miscellaneous Expenses	3,54,355			
		<b>3,27,43,448</b>			<b>4,82,14,482</b>

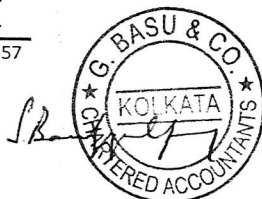


<b>EXPENSES FOR TOURNAMENT &amp; MATCHES:</b>			
1,400	Entry Fee to Cri-Control Board		300
<b>B.C.C.I. Senior Tournaments:</b>			
2,40,03,612	Ranji Trophy - Elite Group		-
15,72,621	Vijay Hazare Trophy		-
36,19,499	Syed Mustaq Ali T/20 Trophy		89,53,345
44,13,155	Sr. Women Inter State One Day Tourn.		93,52,050
44,41,368	Sr. Women T/20 Tournament		65,47,262
			-
			2,48,52,957
<b>B.C.C.I. Junior Tournaments:</b>			
1,35,76,082	Cooch Behar Trophy		-
44,24,058	Vijay Merchant Trophy		-
1,02,78,356	Col. C. K. Nayudu Trophy		-
55,44,477	BCCI U-23 One Day Tournament		-
26,46,991	Vinoo Mankad Trophy		-
29,80,288	Women U-23 Inter State One Day Tournament		-
18,20,516	Women U-23 T/20 Tournament		-
26,91,466	Women U-19 Inter State One Day Tournament		-
			-
<b>C.A.B. Tournament &amp; Other Expenses:</b>			
1,02,79,487	League & Knock-Out Tournament		-
23,22,481	School Cricket Tournament		-
8,14,495	Ajoy Ghosh Memorial Tournament		-
1,60,987	J. C. Mukherjee Trophy		17,22,275
89,610	N. C. Chatterjee Trophy		27,07,684
-	Ist & 2nd Division One Day Tournament		20,53,504
11,23,100	Ambar Roy Sub Junior Cricket Tourn.		-
7,42,044	CAB Junior Cricket Tournament		-
4,21,878	CAB U-18 Cricket Tournament		-
2,28,086	Medical Kits		2,95,622
2,06,387	Dattu Phadkar Trophy Tourn.		-
61,500	Expenses for Player Transfer		2,13,000
13,57,884	Medical Insurance for Registered Players		12,80,000
6,04,863	Inter University T/20 Tournament		-
3,93,300	Live Streaming of Domestic League		4,17,000
24,800	Player Registration Expenses		-
-	COVID Test		10,31,665
5,08,469	Inter University Inter College Tournament		-
4,66,103	CAB Women's Cricket League Tournament		-
2,25,775	CAB Women's T-20 Tournament		-
2,64,730	CAB Women Challenger Trophy		-
	Balance Carried Forward		97,20,750

<b>OTHER INCOME:</b>			
60,50,000	Sponsorship Fees		-
36,99,50,000	BCCI Subsidies		83,11,10,000
6,89,315	Liability Written Back		35,94,716
1,200	Rent from CESC Ltd.		1,200
-	Sale of Silver Coin		-
16,000	Sale of Tender Forms		-
2,53,002	Sale of Scrap Material		-
			55,432
			83,47,61,348
<b>CLOSING STOCK :</b>			
35,280	Silver Coin		35,280
80,771	Gold Coin		80,771
-	Mementos		11,73,479
			12,89,530
<b>SURPLUS FROM INTERNATIONAL TOURNAMENT &amp; MATCHES:</b>			
1,85,99,471	Indian Premier League		-
83,59,474	India vs Bangladesh Test 2019		-
-	Bengal T 20 Challenge		61,925
			61,925
11,82,43,213	Balance being the Excess of Expenditure Over Income		-



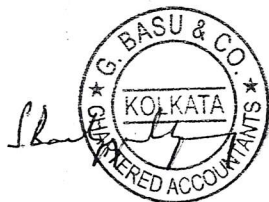
	Balance Brought Forward	97,20,750	
2,60,896	Combined University Cricket Tourname	-	
1,50,000	Co-ordinator Expenses	-	
16,66,051	Ground Maintenance (Eden Gardens)	6,20,871	
30,73,218	Ground Maintenance ( BCA )	32,85,915	
9,42,042	Ground Maintenance (J. U. Ground)	12,92,758	
21,92,385	Ground Maintenance (Barasat)	19,04,281	
51,37,541	Ground Maintenance (Others)	58,28,905	
14,16,000	Curator Expenses	19,83,000	
9,72,618	Medical Unit	9,84,579	
46,16,000	Players & Umpires Reward	-	
2,27,078	Life Time Achievement Award	-	
25,25,000	Prize Money for Club Tournament	-	
25,55,702	Annual Award Ceremony	-	
22,70,000	Observer Expenses	7,09,000	
25,22,080	Scorer Expenses	17,91,506	
91,37,404	Umpires' Conveyance	30,39,208	3,11,60,773
	<b>GRANT &amp; EXPENSES FOR PROMOTION &amp; DEVELOPMENT OF CRICKET:</b>		
16,60,000	Ad-Hoc Grant	-	
63,11,903	Coaching General	32,38,917	
2,82,00,000	Spl. Dev. Grant for Promotion of Cricket	2,82,00,000	
2,19,900	Infrastructure Development of Clubs	3,43,872	
8,13,750	Infrastructure Development	12,43,577	
3,11,07,017	Coache's Expenses	3,36,62,470	
60,82,874	Selector's Expenses	46,17,472	
1,89,18,965	Tour & Development Matches	-	
62,51,165	Subsidies for Gears Purchase	70,14,150	
12,28,000	Subsidies for Match Expenses	7,06,000	
20,57,000	Subsidies for Lunch Expenses	6,98,000	
14,10,000	Subsidies for Ground Preparation	14,10,000	
3,16,150	Subsidies for Away Match Expenses	1,26,750	
1,31,650	Incentives for Coaching	48,000	
93,30,001	Performance Incentives	93,29,992	
1,02,850	Subsidies for Match Scoring	34,900	
23,50,000	Subsidies for Coach & Supports Staff	23,50,000	
8,80,986	Physiotherapy Accessories	3,62,604	
79,275	Video Analyst Accessories	38,420	
60,10,995	Player's Kits	22,04,347	
3,03,933	Training Kits	1,69,846	
14,46,086	Cricket Equipment	-	
-	LOGO Money	1,65,00,000	
1,14,36,584	Spl. Cricket Development Programme	52,60,240	
-	Stipend to Player	7,47,000	
1,52,124	Umpire Workshop	-	
27,040	Scorer Workshop	-	
2,00,788	Curator Workshop	-	
	Balance Carried Forward	11,83,06,557	



	Balance Brought Forward	11,83,06,557	
1,85,955	First Aid & CPR Orientation Programme	-	
-	Fees for Age Verification Test	15,76,800	
-	Development of Ground (Deshbandhu Park)	1,26,700	
2,30,320	Scorer Examination Expenses	-	
10,975	Observer Examination Expenses	-	
7,14,678	Level - O Coaches Course	-	
79,807	BCCI Coache's Meeting Expenses	-	
1,40,425	Blind Cricket Tournament	38,020	
75,857	Medical Insurance for Women Players	1,41,504	
1,79,369	Medical Insurance for Umpires	2,15,803	
1,00,330	Medical Insurance for Scorers	1,13,158	12,05,18,542

**GRANT & EXPENSES FOR PROMOTION  
& DEVELOPMENT OF CRICKET IN DISTRICT:**

-	Spl. Dev. Grant for Promotion of Cricket	54,00,000	
3,50,000	Dev. Of Jagmohan Dalmiya Indoor Practice Centre	7,00,000	
-	Cricket Geras to District School Tournament	21,510	
7,04,868	Inter Dist. Under-16 Tournament	-	
9,53,346	Sub-Division Sub Junior Tournament	-	
8,00,414	Inter Dist. Under-19 Tournament	-	
7,00,073	Inter Dist. Senior Tournament	-	
6,85,338	S. P. Hazra Club Championship Tourn.	-	
17,43,964	Inter Dist Twenty-20 Tournament	33,26,088	
6,97,390	Inter Dist. Under-14 Tournament	-	
6,82,269	Dist. Women Open Cricket Tournament	-	
23,41,080	Uniform Dist. Cricket Coaching	-	
17,74,435	Uniform Sub-Divisional Cricket Coaching	-	
2,61,000	Dist. Women's Uniform Cricket Coaching	-	
-	Inter District Women T20 Tournament	19,891	
2,91,006	Sub-Division Under-15 School Tournament	-	
1,92,600	Infrastructure Development in District	-	
23,50,000	Performance Incentives for Dist. Tourn.	-	94,67,489



OTHER EXPENSES:		
6,59,60,011	Lease Rent	1,55,18,586
1,05,08,439	Stadium Maintenance	82,09,496
17,32,860	Maintenance of Club House (J. U. Ground)	20,37,074
28,68,413	Maintenance of Bengal Cricket Academy	1,11,64,513
27,249	Ambulance Expenses	26,746
4,09,730	Photography & Videography	1,35,379
2,91,349	Computer Expenses	1,36,428
2,46,778	BCCI Meeting Expenses	-
9,65,287	Foundation Day Celebration	15,96,565
5,420	Independence Day Celebration	5,400
35,50,000	Expenses for Operation of Computer System	42,00,000
50,00,000	Cont. to PM Cares Fund	-
25,00,000	Cont. to State Emergency Relief Fund	-
7,50,000	Cont. to Players Benevolent Fund	7,50,000
4,24,042	Membership Expenses	28,000
33,78,284	Expenses for Special Membership	-
5,05,21,615	Depreciation	4,61,29,970
55,29,922	Security Expenses (Eden Gardens)	53,57,690
8,74,212	Security Expenses (BCA)	8,05,862
10,08,543	Security Expenses (J. U. Ground)	9,25,837
1,50,720	Match Analysis Software	1,42,800
30,58,685	Felicitation	-
-	Mementos	21,733
-	Dress	3,89,867
-	Fine & Penalty	-
37,701	Interest Paid	2,46,620
46,39,934	Spl. Dev. Grant to Affiliated Club & Dist.	42,58,128
6,19,821	Interest Paid on GST	-
22,76,500	Medical Ex-gratia	38,79,000
34,22,962	Ineligible ITC	-
2,09,09,461	Service Tax Settlement	-
-	Sundry Balance Written Off	15,40,391
		<u>10,75,06,085</u>

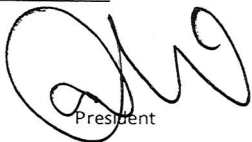
OPENING STOCK :		
35,280	Silver Coin	35,280
80,771	Gold Coin	80,771
-	Mementos	11,73,479
		<u>12,89,530</u>
1,29,94,021	Prior Period Item	1,39,03,361
-	Balance being the Excess of Income Over Expenditure	53,09,86,375

57,28,46,164

89,83,33,288

57,28,46,164

89,83,33,288

  
President

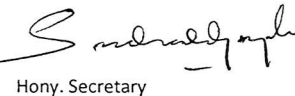
INTERMS OF OUR REPORT OF EVEN DATE

For G. BASU & CO.  
Chartered Accountants  
R. No.-301174E

  
Satyapriya Bandyopadhyay  
Partner

(M. No.-058108)

  
Chairman  
Finance Sub-Committee

  
Hony. Secretary

  
Hony. Jt. Secretary

  
Hony. Treasurer

Kolkata  
The 2nd September, 2021

UDIN: 21058108AAAADJ1289