

**THE CRICKET ASSOCIATION OF BENGAL**

**BALANCE SHEET AS AT 31ST MARCH, 2022**

As at 31st March 2021 Rs.	LIABILITIES	As at 31st March 2022 Rs.	As at 31st March 2021 Rs.	ASSETS	As at 31st March 2022 Rs.	
	<b>FUND ACCOUNT:</b>			<b>FIXED ASSETS:</b>		
1,066,025,310	Balance As per last A/c.	1,597,011,685		As per Schedule "A" Annexed	508,902,170	
530,986,375	Add: Excess of Income Over Expenditure	154,721,745	1,751,733,430	Investment (As per Schedule "B1" Annexed)	15,000,000	
1,597,011,685						
66,335,460	Special Development Fund (As per Last A/c.)	66,335,460		<b>CURRENT ASSETS, LOANS ADVANCES:</b>		
35,000	Trophy Fund (As per Last A/c.)	35,000		<b>Current Assets:</b>		
7,221,464	Capital Reserve (As per Last A/c.)	7,221,464	73,591,924	Sundry Debtors (Unsecured & Considered Good)		
				General Account	12,676,948	
	<b>SECURED LOAN :</b>			1,069,680	World Cup 1987 (Reliance Account)	1,069,680
598,732	Axis Bank Ltd.		485,501	467,500	Sundry Debtors - ICC T/20 World Cup-2016	467,500
				1,110,526	Sundry Debtors - T/20 India vs West Indies-2018	20,526
	<b>CURRENT LIABILITIES &amp; PROVISION:</b>			3,090,000	Sundry Debtors - Bengal T 20 Challenge	4,810,000
	<b>Current Liabilities:</b>			-	Sundry Debtors - India vs New Zealand T20 2021	1,714,000
	<b>For Expenses</b>			-	Sundry Debtors - India vs West Indies T20 2022	28,422,000
7,230,086	Special Development Grant	7,714,109				49,180,654
104,857,327	General Account	54,245,561		<b>INTEREST ACCRUED ON FIXED DEPOSITS:</b>		
39,900	4th ODI Match (India Vs Sri Lanka-2014)	39,900		18,656,140	General Account Deposit	25,332,150
39,326	1st Test Match (India Vs West Indies-2018)	39,326		11,087	Trophy Fund Deposit	4,220
1,073,256	Indian Premier League	695,256		1,422,594	Development Fund Deposit	1,351,683
35,000	T/20 Match (India Vs South Africa-2015)	35,000				<b>26,688,053</b>
205,680	ICC T/20 World Cup-2016	205,680			<b>CASH, BANK &amp; FIXED DEPOSIT BALANCES:</b>	
93,727	2nd Test Match (India vs New Zealand-2016)	93,727			<b>Cash in Hand:</b>	
118,769	3rd ODI Match (India vs England-2017)	118,769		470,770	General Account	272,703
75,000	ODI Match (India Vs Australia - 2017)	75,000		1,527	Stamps in Hand	1,527
206,363	Test Match (India Vs Sri Lanka - 2017)	116,463				
508,500	Bengal T 20 Challenge	238,000		80,771	Gold Coin in Hand ( 2 Nos. )	80,771
-	T/20 Match (India Vs New Zealand-2021)	735,803		35,280	Silver Coin in Hand ( 42 Nos. )	35,280
-	T/20 Match (India Vs West Indies-2022)	9,704,955		1,173,479	Mementos	1,173,479
1,400,000	Unamortized License Fee	91,673,287	165,730,836		<b>Inventory :</b>	
				8,454,353	Store at Cost	12,748,868
						14,312,628



SUNDRY CREDITORS & OTHERS:		
46,134,244	General Account	60,529,911
581,250	Test Match (India vs Bangladesh-2019)	581,250
3,000,000	Advance for Institutional Box	3,000,000
19,545,610	IGST Received	35,994,218
166,299,727	Service Tax Received	166,299,727
-	Special Advance from BCCI	250,000,000
		<u>516,405,106</u>

2,000,000	Security Deposit	1,000,000
50,000	Earnest Money	53,000
		<u>1,053,000</u>

FOR OTHERS:		
-	Employees Contribution to P. F.	170,275
10,000	Professional Tax	9,900
222,192	TDS from Contractor	436,768
157,133	TDS from Profession	195,291
3,198	STDS from Contractor	3,198
-	Staff Income Tax	46,095
2,912	Employees Contribution to ESI	7,092
359,551	Prize Money	359,551
		<u>1,228,170</u>

PROVISION FOR:		
5,468,645	Gratuity	7,010,854
5,150,903	Leave Salary	6,505,302
815,228	Reliance World Cup "87" Account	815,228
		<u>14,331,384</u>

Significant Accounting Policies

and Notes on Accounts, Schedule "D"

2,036,885,868 TOTAL

President

Kolkata  
The 29th September, 2022

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

VGIN: 22058108AXCYII4521

IN FIXED DEPOSIT WITH BANK:		
893,581,580	As per Schedule "B" Annexed	964,171,836

CASH AT BANK:		
92,651,996	As per Schedule "C" Annexed	415,424,415

LOANS & ADVANCES (Unsecured & Considered Good) : Advance & Deposits:		
3,216,899	Staff Advance	3,140,040
45,057,908	General Advance	23,309,073
		<u>26,449,113</u>

5,980,008	Deposit with CESC Limited	6,106,581
124,002	Deposit with WBSED Co. Ltd.	124,002
155,212	Interest Receivable from CESC Limited	74,045
137,610	G.S.L.I Deposit	148,411
195,546,693	Service Tax Paid	195,546,693
		<u>201,999,732</u>

4,356,317	The Board of Control For Cricket in India	22,108,296
-	BCCI Under-19 Triangular Series	3,146,426
9,396,463	CGST Paid	8,522,091
9,396,463	SGST Paid	8,522,091
553	TCS Paid	1,633
-	TCS on GST	46,727
35,705	CESS on GST Paid	35,705
-	PF Deposit for Contractor	341,037
2,125,129	Other State Association	2,125,129
216,802	Players Benevolent Fund	745,370
-	Indian Premier League	4,618,049
485,507	Prepaid Expenses	2,434,064
1,425,893	Advance Income Tax	1,425,893
166,116,940	Tax Deducted at Source	246,728,189
1,170,550	Advance against TDS	1,170,550
459,500	Advance Entertainment Tax	459,500
		<u>302,430,750</u>

2,524,559,351

2,036,885,868

2,524,559,351

THE CRICKET ASSOCIATION OF BENGAL

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

PREVIOUS YEAR RS.	EXPENDITURE	CURRENT YEAR Rs.	PREVIOUS YEAR RS.	INCOME	CURRENT YEAR Rs.	
	<b>TO STAFF EMOLUMENTS &amp; BENEFITS :</b>			<b>BY SUBSCRIPTIONS:</b>		
19,234,068	Salary	21,999,030	-	Annual Members	94,950	
252,101	Staff Welfare & Medical Expenses	377,778	-	Associates Members	188,550	
1,341,598	Ex-Gratia to Staff & Others	1,929,224	-	New Lifemembership 2021	65,500,000	
183,515	ESI Contribution - Employers	222,348				
816,321	EPF Contribution - Employers	1,050,715	13,983,328	License Fee	16,480,299	
575,696	Pension Fund	629,388				
59,733	P. F. Administration Charges	69,996		<b>AFFILIATION &amp; ENTRY FEES:</b>		
34,604	DLI Charges	37,331		<b>Affiliation Fees:</b>		
2,005,879	Leave Salary	2,011,859	540	District Sports Association	540	
6,374	GSLI Scheme Premium	5,855	4,560	Clubs & Others	4,560	
1,094,347	Gratuity	1,542,209			5,100	
300,492	Mediclaime Insurance Premium	628,163	30,503,896	<b>ENTRY &amp; OTHER FEES:</b>		
	<b>OFFICE ADMINISTRATION &amp; OTHER EXPENSES:</b>			1,440	Inter - D.S.A. Tournaments	1,440
500	Affiliation to Cri-Control Board (Annual Subscription)	500	3,560	League & Knock-Out Tournaments	3,560	
655	Filing Fee	375	12,575	Transfer & Withdrawal Fees	17,400	
863,624	Annual / Spl. General Meeting	769,305	-	Protest & Appeal Fees	60	
8,575,650	Electricity (Eden Gardens)	9,375,607			22,460	
700,069	Electricity (BCA)	832,409	5,112,672	<b>INTEREST:</b>		
472,010	Electricity (J. U. Ground)	438,943	7,344	Interest on Fixed Deposits	42,897,703	
341,021	Telephone Charges	311,000	4,482,277	Interest on Trophy Fund Deposits	5,402	
-	Internet Bandwith Charges	194,873	133,452	Interest on Development Fund Deposits	4,078,315	
335,675	Postage Expenses	489,807	313,264	Interest on Dist. Dev. Fund Deposit	123,649	
1,182,295	Printing & Stationery	1,237,949	2,816,704	Interest on Security Deposits	225,827	
5,735,346	Repair & Maintenance	4,996,320	5,338,566	Interest on Savings Bank	6,216,118	
5,002,040	Travelling & Conveyance	7,016,428	10,203	Interest on TDS	300	
1,160,724	Refreshment for Guest & Meeting	2,142,580		Interest on GSLI Deposit Scheme	53,547,314	
1,897,853	Legal Expenses	3,503,213				
7,120	Bank Charges	12,483				
4,227	Books & Periodicals	105,000				
241,056	Paper Notification	1,734,726				
-	Insurance	74,790				
841,500	Internal Audit Fees	2,040,000				
375,000	Audit Fees (Including Certification Rs.30,000/- Previous Year Rs. 75,000/-)	330,000				
4,492,003	Professional Service Charges	2,664,901				
-	Honorarium	2,820,000				
160,725	Motor Car Expenses	320,497				
354,355	Miscellaneous Expenses	304,114	41,715,820			



<b>EXPENSES FOR TOURNAMENT &amp; MATCHES:</b>		
300	Entry Fee to Cri-Control Board	900
<b>B.C.C.I. Senior Tournaments:</b>		
-	Ranji Trophy - Elite Group	18,402,423
8,953,345	Vijay Hazare Trophy	3,183,100
9,352,050	Syed Mustaq Ali T/20 Trophy	6,360,570
6,547,262	Sr. Women Inter State One Day Tourn.	11,234,463
		<u>39,181,456</u>
<b>B.C.C.I. Junior Tournaments:</b>		
-	BCCI U-25 One Day Tournament	4,907,475
-	Col. C. K. Nayudu Trophy	6,956,278
-	Cooch Behar Trophy	7,420,379
-	Vinoo Mankad Trophy	2,871,576
-	Vijay Merchant Trophy	87,500
-	Women U-19 Inter State One Day Tournament	4,733,510
		<u>26,976,718</u>
<b>C.A.B. Tournament &amp; Other Expenses:</b>		
-	League & Knock-Out Tournament	4,927,202
2,053,504	Ist & 2nd Division One Day Tournament	2,024,941
1,722,275	J. C. Mukherjee Trophy	210,234
2,707,684	N. C. Chatterjee Trophy	205,064
-	BCCI Festival Match	1,326,570
-	CAB Festival Match	711,801
-	CAB U-25 Players League	1,331,653
-	Byju's Bengal Women T20	5,404,897
-	Practice Expenses	10,827,697
295,622	Medical Kits	941,409
-	Health Checkup Programme	22,090
213,000	Expenses for Player Transfer	448,313
1,280,000	Medical Insurance for Registered Players	1,581,200
417,000	Live Streaming of Domestic League	685,500
-	Player Registration Expenses	69,713
1,031,665	COVID Test	2,416,570
-	COVID Test Kits	37,000
-	CAB Women's One Day Cricket Tournament	3,402,671
-	CAB Women's T-20 Tournament	568,846
620,871	Ground Maintenance (Eden Gardens)	1,843,208
3,285,915	Ground Maintenance ( BCA )	2,901,326
1,292,758	Ground Maintenance (J. U. Ground)	911,469
1,904,281	Ground Maintenance (Barasat)	2,170,169
5,828,905	Ground Maintenance (Others)	9,783,485
1,983,000	Curator Expenses	1,838,000
	Balance Carried Forward	<u>56,591,028</u>

<b>OTHER INCOME:</b>		
-	Sponsorship Fees	800,000
-	Conducting Fees	9,048,000
831,110,000	BCCI Subsidies	318,225,000
3,594,716	Liability Written Back	1,681,112
1,200	Rent from CESC Ltd.	1,200
55,432	Miscellaneous Receipts	251,334
		<u>330,006,646</u>
<b>CLOSING STOCK :</b>		
35,280	Silver Coin	35,280
80,771	Gold Coin	80,771
1,173,479	Mementos	1,173,479
		<u>1,289,530</u>
<b>SURPLUS FROM INTERNATIONAL TOURNAMENT &amp; MATCHES:</b>		
61,925	Bengal T 20 Challenge	1,119,990
-	India vs New Zealand T20 2021	31,477,588
-	India vs West Indies T20 2022	104,864,774
		<u>137,462,352</u>



Balance Brought Forward		56,591,028	
984,579	Medical Unit	1,251,338	
-	Annual Award Ceremony	51,240	
709,000	Observer Conveyance	842,000	
1,791,506	Scorer Conveyance	1,393,683	
3,039,208	Umpires' Conveyance	3,319,840	63,449,129

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

3,238,917	Coaching General	2,849,883	
28,200,000	Spl. Dev. Grant for Promotion of Cricket	32,900,000	
343,872	Infrastructure Development of Clubs	136,178	
1,243,577	Infrastructure Development	1,303,506	
-	Infrastructure Development of University	2,861,346	
33,662,470	Coache's Expenses	30,850,326	
4,617,472	Selector's Expenses	5,624,000	
-	Tour & Development Matches	8,150,003	
7,014,150	Subsidies for Gears Purchase	6,110,000	
706,000	Subsidies for Match Expenses	1,328,000	
698,000	Subsidies for Lunch Expenses	1,890,000	
1,410,000	Subsidies for Ground Preparation	1,410,000	
126,750	Subsidies for Away Match Expenses	317,850	
48,000	Incentives for Coaching	-	
9,329,992	Performance Incentives	-	
34,900	Subsidies for Match Scoring	94,500	
2,350,000	Subsidies for Coach & Supports Staff	2,350,000	
362,604	Physiotherapy Accessories	1,014,651	
38,420	Video Analyst Accessories	97,780	
-	Covid Vaccination	367,359	
2,204,347	Player's Kits	5,571,191	
169,846	Training Kits	618,041	
-	Umpire, Scorer & Observer Kits	661,550	
16,500,000	LOGO Money	10,500,000	
5,260,240	Spl. Cricket Development Programme	2,589,944	
747,000	Stipend to Player	873,000	
-	First Aid & CPR Orientation Programme	21,450	
1,576,800	Fees for Age Verification Test	257,160	
	Balance Carried Forward	120,747,718	



	Balance Brought Forward	120,747,718	
126,700	Development of Ground (Deshbandhu Park)	-	
-	Development of Ground (Barasat)	158,653	
-	Development of Ground (Videocon)	2,304,848	
-	Scorer Examination Expenses	104,220	
-	Fast-Track Hybrid Level-2 Coaches Course	99,793	
-	NCA Level-1 Hybrid Course	186,650	
-	Level - A Coaching Examination	7,940	
-	Level - 1 Course Assessments	102,649	
-	CAB Scorer Course	27,320	
-	Profile of Bengal Cricketer	112,500	
38,020	Blind Cricket Tournament	57,987	
-	Cricket Equipment for Differently Abled Cricketer	55,104	
-	Cricket Kits for Physically Disabled Cricketer	174,308	
-	Disable Cricket Tournament	50,150	
-	East Zone T20 Cricket Championship of Deaf	23,985	
141,504	Medical Insurance for Women Players	254,823	
-	Medical Insurance for Observer & Curator	273,859	
215,803	Medical Insurance for Umpires	275,312	
113,158	Medical Insurance for Scorers	-	
		<hr/>	125,017,819

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

5,400,000	Spl. Dev. Grant for Promotion of Cricket	7,200,000	
700,000	Dev. Of Jagmohan Dalmiya Indoor Practice Centre	200,000	
21,510	Cricket Geras to District School Tournament	-	
-	Inter Dist. Senior Tournament	1,122,728	
3,326,088	Inter Dist Twenty-20 Tournament	4,876,329	
-	Dist. Women Open Cricket Tournament	27,204	
19,891	Inter District Women T20 Tournament	2,443,090	
-	Performance Incentives for Dist. Tourn.	890,000	
		<hr/>	16,759,351



OTHER EXPENSES:			
15,518,586	Lease Rent	8,353,318	
8,209,496	Stadium Maintenance	16,008,331	
2,037,074	Maintenance of Club House (J. U. Ground)	1,019,281	
11,164,513	Maintenance of Bengal Cricket Academy	4,672,006	
26,746	Ambulance Expenses	27,568	
135,379	Photography & Videography	278,573	
136,428	Computer Expenses	352,330	
1,596,565	Foundation Day Celebration	1,392,163	
-	Umpire's Blood Donation Camp	45,000	
5,400	Independence Day Celebration	41,557	
4,200,000	Expenses for Operation of Computer System	4,200,000	
750,000	Cont. to Players Benevolent Fund	750,000	
28,000	Membership Expenses	159,346	
46,129,970	Depreciation	41,995,842	
5,357,690	Security Expenses (Eden Gardens)	7,292,797	
805,862	Security Expenses (BCA)	912,168	
925,837	Security Expenses (J. U. Ground)	432,483	
142,800	Match Analysis Software	350,000	
21,733	Mementos	-	
389,867	Dress	-	
-	Income Tax Appeal Fees	3,000	
-	Fine & Penalty	102,270	
246,620	Interest Paid	79,291	
4,258,128	Spl. Dev. Grant to Affiliated Club & Dist.	3,874,416	
3,879,000	Medical Ex-gratia	5,049,000	
1,540,391	Sundry Balance Written Off	-	97,390,740
<b>OPENING STOCK :</b>			
35,280	Silver Coin	35,280	
80,771	Gold Coin	80,771	
1,173,479	Mementos	1,173,479	1,289,530
13,903,361	Prior Period Item		7,590,997
530,986,375	Balance being the Excess of Income Over Expenditure		154,721,745
<u>898,333,288</u>		<u>604,597,201</u>	<u>898,333,288</u>

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

Satyapriya Bandyopadhyay  
Partner  
(M. No.-058108)

President

Kolkata  
The 29th September, 2022

Chairman  
Finance Sub-Committee

Hony. Secretary

Hony. Jt. Secretary

Hony. Treasurer

VIN: 22058108AXCII4521