

**THE CRICKET ASSOCIATION OF BENGAL**

**BALANCE SHEET AS AT 31ST MARCH, 2023**

As at 31st March 2022 Rs.	LIABILITIES	As at 31st March 2023 Rs.	As at 31st March 2022 Rs.	ASSETS	As at 31st March 2023 Rs.
1,597,011,685	<b>FUND ACCOUNT:</b> Balance As per last A/c.	1,751,733,430	508,902,170	<b>FIXED ASSETS:</b> As per Schedule "A" Annexed	635,844,261
154,721,745	Add: Excess of Income Over Expenditure	514,818,836	2,266,552,266	Investment (As per Schedule "B1" Annexed)	-
1,751,733,430			15,000,000		
66,335,460	Special Development Fund (As per Last A/c.)	66,335,460	12,676,948	<b>CURRENT ASSETS, LOANS ADVANCES:</b>	
-	Add: Contribution this year	5,000,000	1,069,680	<b>Current Assets:</b>	
		71,335,460	467,500	Sundry Debtors (Unsecured & Considered Good)	
35,000	Trophy Fund (As per Last A/c.)	35,000	20,526	General Account	12,005,203
7,221,464	Capital Reserve (As per Last A/c.)	7,221,464	4,810,000	World Cup 1987 (Reliance Account)	1,069,680
			1,714,000	Sundry Debtors - ICC T/20 World Cup-2016	402,500
			28,422,000	Sundry Debtors - T/20 India vs West Indies-2018	20,526
			-	Sundry Debtors - Bengal T 20 Challenge	90,000
485,501	<b>SECURED LOAN :</b> Axis Bank Ltd.	363,116	-	Sundry Debtors - India vs New Zealand T20 2021	-
				Sundry Debtors - India vs West Indies T20 2022	21,356,000
				Sundry Debtors - India vs Sri Lanka ODI 2023	2,271,400
					37,215,309
	<b>CURRENT LIABILITIES &amp; PROVISION:</b>			<b>INTEREST ACCRUED ON DEPOSITS:</b>	
	<b>Current Liabilities:</b>			General Account Fixed Deposit	20,685,699
	<b>For Expenses</b>			Trophy Fund Deposit	849
7,714,109	Special Development Grant	7,626,595	25,332,150	Development Fund Deposit	2,005,946
54,245,561	General Account	70,847,302	4,220	Savings Account Deposit	158,378
39,900	4th ODI Match (India Vs Sri Lanka-2014)	39,900	1,351,683		
35,000	T/20 Match (India Vs South Africa-2015)	35,000	-		
205,680	ICC T/20 World Cup-2016	205,680			
93,727	2nd Test Match (India vs New Zealand-2016)	93,727			
118,769	3rd ODI Match (India vs England-2017)	90,125			
75,000	ODI Match (India Vs Australia - 2017)	75,000			
116,463	Test Match (India Vs Sri Lanka - 2017)	116,463	272,703	<b>CASH, BANK &amp; FIXED DEPOSIT BALANCES:</b>	
39,326	1st Test Match (India Vs West Indies-2018)	39,326	1,527	<b>Cash in Hand:</b>	
695,256	Indian Premier League	695,256		General Account	445,224
238,000	Bengal T 20 Challenge	7,200		Stamps in Hand	1,527
735,803	T/20 Match (India Vs New Zealand-2021)	-			
9,704,955	T/20 Match (India Vs West Indies-2022)	-		80,771	80,771
-	India vs Sri Lanka ODI 2023	971,883		35,280	35,280
91,673,287	Unamortized License Fee	99,972,603	180,816,060	1,173,479	1,173,479
				12,748,868	13,786,990
					15,523,271



SUNDRY CREDITORS & OTHERS:		
60,529,911	General Account	52,840,005
581,250	Test Match (India vs Bangladesh-2019)	581,250
3,000,000	Advance for Institutional Box	3,000,000
35,994,218	IGST Received	52,788,066
166,299,727	Service Tax Received	166,299,727
250,000,000	Special Advance from BCCI	250,000,000
		<u>525,509,048</u>

1,000,000	Security Deposit	1,000,000
53,000	Earnest Money	50,000
-	Retention Money	3,279,425
		<u>4,329,425</u>

FOR OTHERS:		
170,275	Employees Contribution to P. F.	210,957
9,900	Professional Tax	9,930
436,768	TDS from Contractor	761,005
195,291	TDS from Profession	1,961,546
-	TDS on Rent	14,388
3,198	STDS from Contractor	3,198
46,095	Staff Income Tax	254,897
7,092	Employees Contribution to ESI	3,834
359,551	Prize Money	359,551
		<u>3,579,306</u>

PROVISION FOR:		
7,010,854	Gratuity	9,046,548
6,505,302	Leave Salary	7,583,430
815,228	Reliance World Cup "87" Account	815,228
		<u>17,445,206</u>

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

2,524,559,351 TOTAL

3,077,186,351

2,524,559,351

3,077,186,351

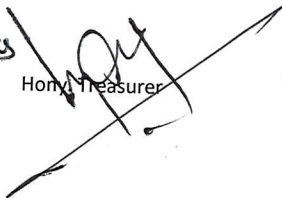
In terms of our Report even date

  
President


  
Chairman  
Finance Sub-Committee

  
Hony. Secretary

  
Hony. Jt. Secretary

  
Hony. Treasurer

UDIN : 23058108 BC TDKK 3336  
DATE : 23rd August, 2023  
PLACE : Kolkata

For G. BASU & CO.  
Chartered Accountants  
R. No.-301174E  
  
Satyapriya Bandyopadhyay  
Partner  
(M. No.-058108)

IN FIXED DEPOSIT WITH BANK:		
964,171,836	As per Schedule "B" Annexed	1,346,539,446

CASH AT BANK:		
415,424,415	As per Schedule "C" Annexed	237,075,943

LOANS & ADVANCES (Unsecured & Considered Good) : Advance & Deposits:		
3,140,040	Staff Advance	2,250,917
23,309,073	General Advance	34,339,804
		<u>36,590,721</u>

6,106,581	Deposit with CESC Limited	6,266,989
124,002	Deposit with WBSED Co. Ltd.	584,055
74,045	Interest Receivable	54,888
148,411	G.S.L.I Deposit	159,211
195,546,693	Service Tax Paid	195,546,693
		<u>202,611,836</u>

22,108,296	The Board of Control For Cricket in India	27,657,759
3,146,426	BCCI Under-19 Triangular Series	-
8,522,091	CGST Paid	26,552,280
8,522,091	SGST Paid	26,552,281
1,633	TCS Paid	206,183
46,727	TCS on GST	46,727
35,705	CESS on GST Paid	35,705
-	TDS Recovery (VSV)	45,000,000
341,037	PF Deposit for Contractor	297,779
2,125,129	Other State Association	2,265,005
745,370	Players Benevolent Fund	1,229,316
4,618,049	Indian Premier League	153,580
2,434,064	Prepaid Expenses	2,710,229
1,425,893	Advance Income Tax	1,425,893
246,728,189	Tax Deducted at Source	407,171,905
1,170,550	Advance against TDS	1,170,550
459,500	Advance Entertainment Tax	459,500
		<u>542,934,692</u>

**THE CRICKET ASSOCIATION OF BENGAL**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023**

PREVIOUS YEAR RS.	EXPENDITURE	CURRENT YEAR Rs.	PREVIOUS YEAR RS.	INCOME	CURRENT YEAR Rs.
	<b>TO STAFF EMOLUMENTS &amp; BENEFITS :</b>				
21,999,030	Salary	23,502,454			
377,778	Staff Welfare & Medical Expenses	385,865	94,950	Annual Members	85,950
-	Notice Pay	399,000	188,550	Associates Members	170,250
1,929,224	Ex-Gratia to Staff & Others	739,490	65,500,000	New Lifemembership 2022	11,100,000
222,348	ESI Contribution - Employers	201,967	-	Late Fine for Renewal of Membership	33,400
1,050,715	EPF Contribution - Employers	1,353,082			11,389,600
629,388	Pension Fund	659,992			
69,996	P. F. Administration Charges	83,366			
37,331	DLI Charges	40,738	540	District Sports Association	540
2,011,859	Leave Salary	1,540,598	4,560	Clubs & Others	4,560
5,855	GSLI Scheme Premium	5,856			5,100
1,542,209	Gratuity	2,541,246			
628,163	Mediclaime Insurance Premium	518,068	31,971,722		
	<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
375	Filing Fee	486	3,560	League & Knock-Out Tournaments	3,560
769,305	Annual / Spl. General Meeting	857,161	17,400	Transfer & Withdrawal Fees	17,375
9,375,607	Electricity (Eden Gardens)	12,519,189	60	Protest & Appeal Fees	230
832,409	Electricity (BCA)	626,724	-	School Tournament	9,300
438,943	Electricity (J. U. Ground)	566,219	-	Ambar Roy Sub-Junior Tournament	20,800
311,000	Telephone Charges	273,550	-	Junior Cricket Tournament	20,900
194,873	Internet Bandwith Charges	234,000			
489,807	Postage Expenses	568,721			
1,237,949	Printing & Stationery	1,689,887	42,897,703	Interest on Fixed Deposits	54,849,328
4,996,320	Repair & Maintenance	6,292,939	5,402	Interest on Trophy Fund Deposits	6,120
7,016,428	Travelling & Conveyance	12,615,031	4,078,315	Interest on Development Fund Deposits	3,968,585
2,142,580	Refreshment for Guest & Meeting	4,219,917	123,649	Interest on Dist. Dev. Fund Deposit	94,016
3,503,213	Legal Expenses	3,887,207	225,827	Interest on Security Deposits	236,542
12,483	Bank Charges	29,676	6,216,118	Interest on Savings Bank	16,295,542
105,000	Books & Periodicals	-	-	Interest on Sweep Account	101,604
1,734,726	Paper Notification	2,040,770	300	Interest on TDS	-
74,790	Insurance	190,801			
2,040,000	Internal Audit Fees	4,838,642			
330,000	Audit Fees (Including Certification Rs.50,000/- Previous Year Rs. 30,000/-)	400,000			
2,664,901	Professional Service Charges	3,465,840			
2,820,000	Honorarium	2,820,000			
320,497	Motor Car Expenses	270,645			
304,114	Miscellaneous Expenses	594,328	59,002,233		75,551,737



<b>EXPENSES FOR TOURNAMENT &amp; MATCHES:</b>		
900	Entry Fee to Cri-Control Board	1,400
<b>B.C.C.I. Senior Tournaments:</b>		
18,402,423	Ranji Trophy - Elite Group	29,568,964
3,183,100	Vijay Hazare Trophy	10,900,716
6,360,570	Syed Mustaq Ali T/20 Trophy	6,452,087
-	Sr. Women T20 Tournament	6,997,839
11,234,463	Sr. Women Inter State One Day Tourn.	2,767,019
		<u>56,688,025</u>
<b>B.C.C.I. Junior Tournaments:</b>		
4,907,475	BCCI U-25 One Day Tournament	3,801,355
6,956,278	Col. C. K. Nayudu Trophy	8,193,368
7,420,379	Cooch Behar Trophy	12,993,448
2,871,576	Vinoo Mankad Trophy	5,905,938
87,500	Vijay Merchant Trophy	2,837,807
-	BCCI U-19 Tri-Series	3,146,426
4,733,510	Women U-19 Inter State One Day Tournament	3,226,216
-	Women U-19 T20 Tournament	2,445,322
-	Women U-15 Inter State One Day Tournament	3,001,669
		<u>45,551,549</u>
<b>C.A.B. Tournament &amp; Other Expenses:</b>		
4,927,202	League & Knock-Out Tournament	22,335,316
2,024,941	Ist & 2nd Division One Day Tournament	274,525
210,234	J. C. Mukherjee Trophy	489,575
205,064	N. C. Chatterjee Trophy	212,901
1,326,570	BCCI Festival Match	-
711,801	CAB Festival Match	2,000
1,331,653	CAB U-25 Players League	-
5,404,897	Byju's Bengal Women T20	5,093,707
-	Ajoy Ghosh Memorial Tournament	1,004,948
-	Ambar Roy Sub-Junior Tournament	250,905
-	Junior Cricket Tournament	46,327
-	CAB U-18 Cricket Tournament	348,752
-	School Cricket Tournament	1,993,008
-	CAB Challenger Trophy	247,530
-	Super League Tournament	1,497,296
-	Inter University T20 Tournament	761,066
-	Combined University Cricket Tournament	485
10,827,697	Practice Expenses	8,980,129
-	Trial Match Expenses	1,237,252
-	Women's U-19 Trial Camp	3,200
941,409	Medical Kits	4,165
22,090	Health Checkup Programme	14,480
448,313	Expenses for Player Transfer	527,745
1,581,200	Medical Insurance for Registered Players	1,581,200
685,500	Live Streaming of Domestic League	1,830,251
69,713	Player Registration Expenses	420,286
2,416,570	COVID Test	116,900
37,000	COVID Test Kits	-
3,402,671	CAB Women's One Day Cricket Tournament	5,100
568,846	CAB Women's T-20 Tournament	-
-	Players & Umpires Reward	5,979,500
-	Life Time Achievement Awards	1,220,036
-	CAB Women's Challenger Trophy	418,756
	Balance Carried Forward	<u>56,897,341</u>

<b>OTHER INCOME:</b>		
16,480,299	License Fee	27,830,704
800,000	Sponsorship Fees	5,900,000
9,048,000	Conducting Fees	4,500,000
-	Hosting Fees (Legend League)	8,000,000
300,000,000	BCCI Subsidies	945,000,000
14,525,000	Hosting Subsidy (BCCI)	35,750,000
3,700,000	Participation Subsidy (BCCI)	9,500,000
1,681,112	Liability Written Back	80,488
-	Depreciation Written Back	15,809
1,200	Rent from CESC Ltd.	1,200
-	Sale of Refreshment Coupon	17,000
251,334	Miscellaneous Receipts	6,782,364
		<u>1,043,377,565</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>		
1,119,990	Bengal T 20 Challenge	-
31,477,588	India vs New Zealand T20 2021	-
104,864,774	India vs West Indies T20 2022	-
-	India vs Sri Lanka ODI 2023	-
		<u>45,500,300</u>
		45,500,300



	Balance Brought Forward	56,897,341	
1,843,208	Ground Maintenance (Eden Gardens)	2,498,341	
2,901,326	Ground Maintenance ( BCA )	3,266,094	
911,469	Ground Maintenance (J. U. Ground)	1,113,658	
2,170,169	Ground Maintenance (Barasat)	2,581,563	
9,783,485	Ground Maintenance (Others)	13,761,135	
1,838,000	Curator Expenses	2,486,191	
1,251,338	Medical Unit	1,680,351	
51,240	Annual Award Ceremony	6,228,876	
842,000	Observer Conveyance	2,801,950	
1,393,683	Scorer Conveyance	4,593,099	
3,319,840	Umpires' Conveyance	11,551,213	
			109,459,812

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

2,849,883	Coaching General	2,970,706	
32,900,000	Spl. Dev. Grant for Promotion of Cricket	37,600,000	
136,178	Infrastructure Development of Clubs	281,347	
1,303,506	Infrastructure Development	1,376,197	
2,861,346	Infrastructure Development of University	682,501	
-	Infrastructure Development Scheme	20,699,000	
30,850,326	Coache's Expenses	41,618,577	
5,624,000	Selector's Expenses	5,529,000	
8,150,003	Tour & Development Matches	20,768,304	
6,110,000	Subsidies for Gears Purchase	6,110,000	
1,328,000	Subsidies for Match Expenses	1,730,000	
1,890,000	Subsidies for Lunch Expenses	2,704,000	
1,410,000	Subsidies for Ground Preparation	1,410,000	
317,850	Subsidies for Away Match Expenses	555,100	
-	Performance Incentives	11,560,000	
94,500	Subsidies for Match Scoring	135,200	
2,350,000	Subsidies for Coach & Supports Staff	2,350,000	
1,014,651	Physiotherapy Accessories	797,014	
97,780	Video Analyst Accessories	56,260	
367,359	Covid Vaccination	10,320	
5,571,191	Player's Kits	7,052,624	
618,041	Training Kits	251,393	
661,550	Umpire, Scorer & Observer Kits	974,175	
10,500,000	LOGO Money	-	
2,589,944	Spl. Cricket Development Programme	57,989	
873,000	Stipend to Player	900,000	
21,450	First Aid & CPR Orientation Programme	52,244	
257,160	Fees for Age Verification Test	311,600	
-	Development of Ground (Deshbandhu Park)	304,984	
158,653	Development of Ground (Barasat)	3,361,247	
2,304,848	Development of Ground (Videocon)	2,140,105	
-	Incentive for Coaching	78,100	
-	Live Screening 3rd Women ODI India vs England 2022	515,570	
-	Suspect Bowling Assessment	338,931	
-	Talent Hunt Programme	3,926,489	
-	Umpire Examination Expenses	175,561	
104,220	Scorer Examination Expenses	29,324	
	Balance Carried Forward	179,413,862	



	Balance Brought Forward	179,413,862	
-	Observer Examination Expenses	1,998	
-	Observer Gradation Examination	9,000	
-	Hybrid Level-2 Coaches Course	948,366	
99,793	Fast-Track Hybrid Level-2 Coaches Course	-	
186,650	NCA Level-1 Hybrid Course	321,521	
-	NCA Level-1 (Onsite) Training	249,912	
-	NCA Level-2 (Onsite) Training	26,000	
-	Strength and Conditioning Coaches Workshop	63,488	
7,940	Level - A Coaching Examination	-	
102,649	Level - 1 Course Assessments	-	
-	BCCI Curator Course	29,405	
-	BCCI Curator Certification Course	20,484	
-	Curator Course	72,876	
27,320	CAB Scorer Course	-	
112,500	Profile of Bengal Cricketer	-	
57,987	Blind Cricket Tournament	-	
-	Cricket Gears for Blind Women's Cricketer	70,300	
55,104	Cricket Equipment for Differently Abled Cricketer	29,743	
174,308	Cricket Kits for Physically Disabled Cricketer	-	
50,150	Disable Cricket Tournament	-	
23,985	East Zone T20 Cricket Championship of Deaf	50,450	
254,823	Medical Insurance for Women Players	307,376	
273,859	Medical Insurance for Observer & Curator	84,784	
275,312	Medical Insurance for Umpires	315,000	
-	Medical Insurance for Scorers	113,158	
		<u>182,127,723</u>	

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

7,200,000	Spl. Dev. Grant for Promotion of Cricket	7,200,000	
200,000	Dev. Of Jagmohan Dalmiya Indoor Practice Centre	1,500,000	
1,122,728	Inter Dist. Senior Tournament	2,211,958	
4,876,329	Inter Dist Twenty-20 Tournament	4,711,242	
-	Inter Dist. Sub-Junior Tournament	1,199,720	
-	Inter Dist. U-19 Tournament	2,625,034	
-	Inter Dist. U-16 Tournament	799,944	
-	Inter Dist. U-18 Tournament	4,082,522	
-	Inter Dist. U-15 Tournament	4,067,082	
-	Inter Dist. U-15 One Day Tournament	936,793	
27,204	Dist. Women Open Cricket Tournament	24,650	
2,443,090	Inter District Women T20 Tournament	1,137,604	
-	Inter District Women U-18 Tournament	2,394,432	
-	Inter Dist. U-14 Women Zonal Tournament	682,921	
-	Uniform District Cricket Coaching	2,183,987	
-	Inter Dist. Open Trial Camp	294,573	
-	Zonal Coaching Camp	230,350	
-	Women Open Trial in Dist.	146,104	
-	Inter Dist. U-14 Women Zonal Camp	265,900	
-	Infrastructure Development in District	12,401,579	
-	District Coaching Workshop	6,125	
-	District Curator Course	16,300	
-	District Umpire Workshop	668,749	
-	District Women's Uniform Cricket Coaching	16,243	
-	Blood Donation Camp in District	282,550	
-	Biometric Verification of Registered Players in Dist.	53,254	
890,000	Performance Incentives for Dist. Tourn.	1,790,000	
		<u>51,929,616</u>	



OTHER EXPENSES:		
8,353,318	Lease Rent	650,000
16,008,331	Stadium Maintenance	23,825,096
1,019,281	Maintenance of Club House (J. U. Ground)	1,224,155
4,672,006	Maintenance of Bengal Cricket Academy	4,381,457
27,568	Ambulance Expenses	39,509
278,573	Photography & Videography	470,739
352,330	Computer Expenses	240,795
-	Legend League Cricket	1,311,974
1,392,163	Foundation Day Celebration	1,903,435
45,000	Umpire's Blood Donation Camp	-
41,557	Independence Day Celebration	2,170,753
-	Felicitation	58,084
-	Birthday Celebration	694,652
4,200,000	Expenses for Operation of Computer System	4,500,000
-	Cont. to Special Development Fund	5,000,000
750,000	Cont. to Players Benevolent Fund	1,000,000
159,346	Membership Expenses	148,000
41,995,842	Depreciation	39,388,299
7,292,797	Security Expenses (Eden Gardens)	6,522,006
912,168	Security Expenses (BCA)	1,141,416
432,483	Security Expenses (J. U. Ground)	1,039,664
350,000	Match Analysis Software	571,200
-	Intangible Cultural Heritage -2022	115,880
-	Dress	352,800
3,000	Income Tax Appeal Fees	31,000
102,270	Fine & Penalty	2,547
-	S. Tax Paid	95,986
79,291	Interest Paid	107,280
3,874,416	Spl. Dev. Grant to Affiliated Club & Dist.	3,164,228
5,049,000	Medical Ex-gratia	6,260,000
		<u>106,410,955</u>
<b>OPENING 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>
7,590,997	Prior Period Item	14,637,988
-	Deficit from Indian Premier League 2022	3,299,448
154,721,745	Balance being the Excess of Income Over Expenditure	514,818,836
<u>604,597,201</u>		<u>1,177,187,437</u>
		<u>604,597,201</u>

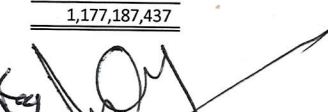
In terms of our Report even date

  
President

  
Chairman  
Finance Sub-Committee

  
Hony. Secretary

  
Hony. Jt. Secretary

  
Hony. Treasurer

UDIN : 23058108B4TOKK3336  
DATE : 23rd August, 2023  
PLACE : Kolkata

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

  
Satyapriya Bandyopadhyay  
Partner  
(M. No.-058108)