



**SUNDRY CREDITORS & OTHERS:**

52,840,005	General Account	89,674,415	
581,250	Test Match (India vs Bangladesh-2019)	581,250	
3,000,000	Advance for Institutional Box	3,000,000	
52,788,066	IGST Received	55,347,989	
166,299,727	Service Tax Received	166,299,727	
-	Bengal PRO T20 League	28,465,000	
250,000,000	Special Advance from BCCI	208,333,334	551,701,715
<b>525,509,048</b>			

1,000,000	Security Deposit	1,000,000	
50,000	Earnest Money	50,000	
3,279,425	Retention Money	6,826,524	7,876,524
<b>4,329,425</b>			

**FOR OTHERS:**

210,957	Employees Contribution to P. F.	-	
9,930	Professional Tax	-	
761,005	TDS from Contractor	975,478	
1,961,546	TDS from Profession	2,204,295	
14,388	TDS on Rent	23,160	
3,198	STDS from Contractor	3,198	
254,897	Staff Income Tax	-	
-	Tax Collected at Source	11,932	
3,834	Employees Contribution to ESI	-	
359,551	Prize Money	14,492	3,232,555
<b>3,579,306</b>			

**PROVISION FOR:**

9,046,548	Gratuity	11,253,741	
7,583,430	Leave Salary	10,002,437	
815,228	Reliance World Cup "87" Account	815,228	22,071,406
<b>17,445,206</b>			

Significant Accounting Policies

and Notes on Accounts, Schedule "D"

3,077,186,351 TOTAL

3,684,456,382

3,077,186,351

3,684,456,382

In terms of our Report even date

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

President

Chairman

Finance Sub-Committee

Hony. Secretary

Hony. Jt. Secretary

Hony. Treasurer

UDIN : 24058108BKFWLU7399

DATE : AUGUST 30TH, 2024

PLACE : KOLKATA

Satyapriya Bandyopadhyay  
Partner  
(M. No.-058108)

**LOANS & ADVANCES (Unsecured & Considered Good) :  
Advance & Deposits:**

2,250,917	Staff Advance	3,094,181	
34,339,804	General Advance	35,767,028	38,861,209
<b>36,590,721</b>			
6,266,989	Deposit with CESC Limited	6,169,811	
584,055	Deposit with WBSED Co. Ltd.	584,054	
54,888	Interest Receivable	-	
159,211	G.S.L.I Deposit	169,111	
195,546,693	Service Tax Paid	195,546,693	202,469,669
<b>202,611,836</b>			

27,657,759	The Board of Control For Cricket in India	163,308,379	
26,552,280	CGST Paid	15,265,254	
26,552,281	SGST Paid	14,039,800	
206,183	TCS Paid	1,238,373	
46,727	TCS on GST	46,727	
35,705	CESS on GST Paid	35,705	
45,000,000	TDS Recovery (VSV)	45,000,000	
-	Service Tax Deposit	319,005	
297,779	PF Deposit for Contractor	297,779	
2,265,005	Other State Association	2,264,934	
1,229,316	Players Benevolent Fund	1,599,410	
153,580	Indian Premier League	612,478	
2,710,229	Prepaid Expenses	2,485,557	
1,425,893	Advance Income Tax	1,425,893	
-	Advance for World Cup Tickets	1,802,195	
407,171,905	Tax Deducted at Source	525,748,513	
1,170,550	Advance against TDS	1,170,550	
459,500	Advance Entertainment Tax	459,500	777,120,052
<b>542,934,692</b>			

THE CRICKET ASSOCIATION OF BENGAL

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

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>		
23,502,454	Salary	28,571,810	85,950	Annual Members	80,775	
385,865	Staff Welfare & Medical Expenses	320,659	170,250	Associates Members	161,850	
399,000	Notice Pay	-	11,100,000	New Lifemembership 2022	9,126,000	
739,490	Ex-Gratia to Staff & Others	2,330,868	33,400	Late Fine for Renewal of Membership	23,450	
201,967	ESI Contribution - Employers	223,113	<b>11,389,600</b>		<b>9,392,075</b>	
1,353,082	EPF Contribution - Employers	1,794,688		<b>AFFILIATION &amp; ENTRY FEES:</b>		
659,992	Pension Fund	712,839		<b>Affiliation Fees:</b>		
83,366	P. F. Administration Charges	103,668	540	District Sports Association	540	
40,738	DLI Charges	45,132	<b>4,560</b>	Clubs & Others	<b>4,560</b>	
1,540,598	Leave Salary	3,998,097	<b>5,100</b>		<b>5,100</b>	
5,856	GSLI Scheme Premium	5,368		<b>ENTRY &amp; OTHER FEES:</b>		
2,541,246	Gratuity	3,101,858	1,440	Inter - D.S.A. Tournaments	1,440	
518,068	Mediclaime Insurance Premium	387,586	3,560	League & Knock-Out Tournaments	3,560	
<b>31,971,722</b>			41,595,686	17,375	Transfer & Withdrawal Fees	18,315
	<b>OFFICE ADMINISTRATION &amp; OTHER EXPENSES:</b>			230	Protest & Appeal Fees	2,160
500	Affiliation to Cri-Control Board (Annual Subscription)	500		9,300	School Tournament	6,300
486	Filing Fee	-		20,800	Ambar Roy Sub-Junior Tournament	17,000
857,161	Annual / Spl. General Meeting	1,118,651		20,900	Junior Cricket Tournament	17,800
12,519,189	Electricity (Eden Gardens)	14,407,773		-	Under - 18 Cricket Tournament	8,900
626,724	Electricity (BCA)	944,403	<b>73,605</b>			<b>75,475</b>
566,219	Electricity (J. U. Ground)	678,497		<b>INTEREST:</b>		
273,550	Telephone Charges	306,059	54,849,328	Interest on Fixed Deposits	104,062,803	
234,000	Internet Bandwith Charges	377,978	6,120	Interest on Trophy Fund Deposits	9,222	
568,721	Postage Expenses	545,874	3,968,585	Interest on Development Fund Deposits	5,023,162	
1,689,887	Printing & Stationery	2,099,114	94,016	Interest on Dist. Dev. Fund Deposit	185,850	
6,399,753	Repair & Maintenance	6,933,472	236,542	Interest on Security Deposits	233,196	
12,601,531	Travelling & Conveyance	14,782,852	16,295,542	Interest on Savings Bank	11,362,984	
4,126,603	Refreshment for Guest & Meeting	4,360,843	<b>101,604</b>	Interest on Sweep Account	-	
3,887,207	Legal Expenses	7,958,270	<b>75,551,737</b>		<b>120,877,217</b>	
29,676	Bank Charges	18,985				
-	Books & Periodicals	45,500				
2,040,770	Paper Notification	1,939,146				
190,801	Insurance	139,737				
4,838,642	Internal Audit Fees	3,250,000				
400,000	Audit Fees (Including Certification Rs.20,000/- Previous Year Rs. 50,000/-)	370,000				
3,465,840	Professional Service Charges	10,362,379				
2,820,000	Honorarium	2,820,000				
270,645	Motor Car Expenses	303,400				
594,328	Miscellaneous Expenses	505,260	<b>74,268,693</b>			
<b>59,002,233</b>						



**EXPENSES FOR TOURNAMENT & MATCHES:**

1,400	Entry Fee to Cri-Control Board	1,500	
<b>B.C.C.I. Senior Tournaments:</b>			
29,568,964	Ranji Trophy - Elite Group	18,627,480	
10,900,716	Vijay Hazare Trophy	10,409,062	
6,452,087	Syed Mustaq Ali T/20 Trophy	9,025,978	
6,997,839	Sr. Women T20 Tournament	5,709,457	
2,767,019	Sr. Women Inter State One Day Tourn.	2,081,462	45,854,939
<b>56,688,025</b>			
<b>B.C.C.I. Junior Tournaments:</b>			
3,801,355	BCCI U-25 One Day Tournament	-	
-	BCCI U-23 One Day Tournament	4,439,195	
8,193,368	Col. C. K. Nayudu Trophy	12,139,268	
12,993,448	Cooch Behar Trophy	6,359,543	
5,905,938	Vinoob Mankad Trophy	3,958,485	
2,837,807	Vijay Merchant Trophy	6,214,514	
3,146,426	BCCI U-19 Tri-Series	-	
-	Women U-23 Inter State One Day Tournament	12,330,071	
-	Women U-23 T20 Tournament	9,723,326	
3,226,216	Women U-19 Inter State One Day Tournament	6,471,977	
2,445,322	Women U-19 T20 Tournament	3,233,123	
3,001,669	Women U-15 Inter State One Day Tournament	6,849,254	71,718,756
<b>45,551,549</b>			
<b>C.A.B. Tournament &amp; Other Expenses:</b>			
22,335,316	League & Knock-Out Tournament	19,152,055	
274,525	Ist & 2nd Division One Day Tournament	970,432	
489,575	J. C. Mukherjee Trophy	710,834	
212,901	N. C. Chatterjee Trophy	705,610	
2,000	CAB Festival Match	-	
5,093,707	Byju's Bengal Women T20	-	
1,004,948	Ajoy Ghosh Memorial Tournament	484,301	
250,905	Ambar Roy Sub-Junior Tournament	1,460,551	
46,327	Junior Cricket Tournament	1,603,376	
348,752	CAB U-18 Cricket Tournament	1,312,701	
1,993,008	School Cricket Tournament	2,304,523	
-	P. Sen Trophy	1,184,719	
-	Dattu Phadkar Trophy	1,406,956	
-	Office League Tournament	74,414	
247,530	CAB Challenger Trophy	-	
1,497,296	Super League Tournament	-	
761,066	Inter University T20 Tournament	2,174,219	
485	Combined University Cricket Tournament	-	
8,980,129	Practice Expenses	17,525,666	
1,237,252	Trial Match Expenses	976,064	
3,200	Women's U-19 Trial Camp	-	
4,165	Medical Kits	719,320	
14,480	Health Checkup Programme	-	
527,745	Expenses for Player Transfer	451,129	
-	Medical Expenses for Players	648,304	
1,581,200	Medical Insurance for Registered Players	1,599,857	
1,830,251	Live Streaming of Domestic League	2,022,135	
418,756	CAB Women's Challenger Trophy	-	
<b>49,155,519</b>	Balance Carried Forward	57,487,166	

**OTHER INCOME:**

27,830,704	License Fees	29,811,273	
5,900,000	Sponsorship Fees	8,000,000	
4,500,000	Conducting Fees	-	
8,000,000	Hosting Fees (Legend League)	-	
945,000,000	BCCI Subsidies	741,666,666	
35,750,000	Hosting Subsidy (BCCI)	36,400,000	
9,500,000	Participation Subsidy (BCCI)	8,650,000	
80,488	Liability Written Back	1,559,798	
-	Match Fee Received for BCCI Tournament	48,947,000	
-	Reimbursement of Expenses Received	17,892,741	
15,809	Depreciation Written Back	289,094	
1,200	Rent from CESC Ltd.	1,200	
17,000	Sale of Refreshment Coupon	-	
-	Sale of Tender Forms	90,000	
6,782,364	Miscellaneous Receipts	1,934,183	895,241,955
<b>1,043,377,565</b>			
<b>CLOSING STOCK :</b>			
35,280	Silver Coin	35,280	
80,771	Gold Coin	80,771	
1,173,479	Mementos	1,173,479	1,289,530
<b>1,289,530</b>			
<b>SURPLUS FROM INTERNATIONAL TOURNAMENT &amp; MATCHES:</b>			
45,500,300	India vs.Srilanka ODI 2023	-	
-	Indian Premier League 2023	53,691,309	
-	ICC World Cup 2023	320,325,153	374,016,462



49,155,519	Balance Brought Forward	57,487,166	
420,286	Player Registration Expenses	217,450	
116,900	COVID Test	-	
5,100	CAB Women's One Day Cricket Tournament	1,945,554	
-	CAB Women's T-20 Tournament	4,509,419	
5,979,500	Players & Umpires Reward	3,588,500	
1,220,036	Life Time Achievement Awards	474,180	
-	Computer Peripherals for Video Analyst	47,150	
-	Cricket Equipment	33,311	
2,498,341	Ground Maintenance (Eden Gardens)	1,555,640	
3,266,094	Ground Maintenance ( BCA )	3,848,922	
1,113,658	Ground Maintenance (J. U. Ground)	1,875,261	
2,581,563	Ground Maintenance (Barasat)	3,409,011	
13,761,135	Ground Maintenance (Others)	18,055,504	
2,486,191	Curator Expenses	3,874,151	
1,680,351	Medical Unit	1,872,679	
6,228,876	Annual Award Ceremony	5,401,604	
-	Prize Money for Club Tournament	2,800,000	
2,801,950	Observer Conveyance	3,249,400	
4,593,099	Scorer Conveyance	6,266,270	
11,551,213	Umpires' Conveyance	17,077,190	
<b>109,459,812</b>			<b>137,588,362</b>

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

2,970,706	Coaching General	2,272,040
37,600,000	Spl. Dev. Grant for Promotion of Cricket	56,250,000
281,347	Infrastructure Development of Clubs	233,543
1,376,197	Infrastructure Development	1,489,271
682,501	Infrastructure Development of University	507,688
20,699,000	Infrastructure Development Scheme	13,206,206
41,618,577	Coache's Expenses	48,475,167
5,529,000	Selector's Expenses	6,269,920
20,768,304	Tour & Development Matches	25,937,339
6,110,000	Subsidies for Gears Purchase	6,110,000
1,730,000	Subsidies for Match Expenses	1,760,000
2,704,000	Subsidies for Lunch Expenses	2,784,000
1,410,000	Subsidies for Ground Preparation	1,410,000
555,100	Subsidies for Away Match Expenses	547,300
11,560,000	Performance Incentives	11,660,000
135,200	Subsidies for Match Scoring	139,200
2,350,000	Subsidies for Coach & Supports Staff	2,350,000
78,100	Incentive for Coaching	85,400
797,014	Physiotherapy Accessories	1,930,012
56,260	Video Analyst Accessories	268,720
10,320	Covid Vaccination	-
7,052,624	Player's Kits	8,937,190
251,393	Training Kits	754,875
974,175	Umpire, Scorer & Observer Kits	1,040,225
57,989	Spl. Cricket Development Programme	-
900,000	Stipend to Player	903,000
52,244	First Aid & CPR Orientation Programme	-
311,600	Fees for Age Verification Test	-
-	Expenses for Age Verification Test	182,120
29,324	Scorer Examination Expenses	14,156
<b>168,650,975</b>	Balance Carried Forward	<b>195,517,372</b>



168,650,975	Balance Brought Forward		195,517,372
304,984	Development of Ground (Deshbandhu Park)		-
3,361,247	Development of Ground (Barasat)	621,266	
2,140,105	Development of Ground (Videocon)	2,101,240	
-	Development of Ground (LRS)	169,660	
-	Development of Ground (City Ground)	2,575,838	
515,570	Live Screening 3rd Women ODI India vs England 2022	-	
338,931	Suspect Bowling Assessment	-	
-	Suspect Bowling Program	115,000	
-	Suspect Bowling Action	222,213	
-	Assessment of Bengal Team (Men & Women)	759,939	
3,926,489	Talent Hunt Programme	4,519,880	
175,561	Umpire Examination Expenses	9,822	
1,998	Observer Examination Expenses	13,400	
9,000	Observer Gradation Examination	-	
-	Performance Analyst Workshop (NCA)	84,410	
-	Certification Programme (Level-1) Assessment 23	80,617	
948,366	Hybrid Level-2 Coaches Course	13,178	
-	Level - 2 Coaches Course	28,935	
321,521	NCA Level-1 Hybrid Course	-	
249,912	NCA Level-1 (Onsite) Training	-	
26,000	NCA Level-2 (Onsite) Training	-	
63,488	Strength and Conditioning Coaches Workshop	76,269	
-	Level - 1 Course Assessments	252,394	
29,405	BCCI Curator Course	-	
20,484	BCCI Curator Certification Course	-	
72,876	Curator Course	-	
-	Coaches Workshop	26,400	
-	Umpire Workshop	252,688	
-	Scorer Workshop	15,750	
-	Online Scorer Seminar	226,680	
-	Residential Camp	2,628,468	
70,300	Cricket Gears for Blind Women's Cricketer	86,325	
29,743	Cricket Equipment for Differently Abled Cricketer	-	
-	Cricket Kits for Physically Disabled Cricketer	143,085	
-	Physically Challenged Cricket Tournament	9,450	
50,450	East Zone T20 Cricket Championship of Deaf	-	
307,376	Medical Insurance for Women Players	600,240	
84,784	Medical Insurance for Observer & Curator	273,210	
315,000	Medical Insurance for Umpires	311,182	
113,158	Medical Insurance for Scorers	95,868	
<b>182,127,723</b>			<b>211,830,779</b>



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

7,200,000	Spl. Dev. Grant for Promotion of Cricket	10,800,000	
1,500,000	Dev. Of Jagmohan Dalmiya Indoor Practice Centre	-	
2,211,958	Inter Dist. Senior Tournament	2,071,747	
4,711,242	Inter Dist Twenty-20 Tournament	3,570,592	
1,199,720	Inter Dist. Sub-Junior Tournament	-	
2,625,034	Inter Dist. U-19 Tournament	-	
799,944	Inter Dist. U-16 Tournament	58,420	
4,082,522	Inter Dist. U-18 Tournament	-	
4,067,082	Inter Dist. U-15 Tournament	1,833,029	
936,793	Inter Dist. U-15 One Day Tournament	-	
-	Inter Dist. U-15 Two Day Tournament	3,197,972	
-	Inter Dist. U-18 Two Day Tournament	4,202,187	
24,650	Dist. Women Open Cricket Tournament	-	
1,137,604	Inter District Women T20 Tournament	6,866,015	
2,394,432	Inter District Women U-18 Tournament	2,315,467	
682,921	Inter Dist. U-14 Women Zonal Tournament	471,753	
-	Sub-Division Sub Junior Tournament	1,138,510	
-	Sub-Division U-15 School Tournament	2,088,000	
-	Inter Dist. Inter Cricket Tournament	754,450	
2,183,987	Uniform District Cricket Coaching	5,914,138	
294,573	Inter Dist. Open Trial Camp	-	
230,350	Zonal Coaching Camp	-	
146,104	Women Open Trial in Dist.	-	
-	Inter Dist. U-14 Women Zonal Coaching Camp	563,820	
265,900	Inter Dist. U-14 Women Zonal Camp	-	
12,401,579	Infrastructure Development in District	750,096	
6,125	District Coaching Workshop	36,242	
16,300	District Curator Course	-	
668,749	District Umpire Workshop	383,582	
-	District Physical Instructor Workshop	10,429	
16,243	District Women's Uniform Cricket Coaching	-	
282,550	Blood Donation Camp in District	17,850	
53,254	Biometric Verification of Registered Players in Dist.	-	
1,790,000	Performance Incentives for Dist. Tourn.	2,145,000	49,189,299
<b>51,929,616</b>			

**OTHER EXPENSES:**

650,000	Lease Rent	650,000	
23,825,096	Stadium Maintenance	30,072,928	
1,224,155	Maintenance of Club House (J. U. Ground)	2,788,701	
4,381,457	Maintenance of Bengal Cricket Academy	4,104,137	
39,509	Ambulance Expenses	65,784	
470,739	Photography & Videography	454,559	
240,795	Computer Expenses	348,634	
-	Drainage & Sewerage Service	1,575	
-	Event Management	25,000	
1,311,974	Legend League Cricket	-	
1,903,435	Foundation Day Celebration	2,240,055	
2,170,753	Independence Day Celebration	48,022	
58,084	Felicitation	1,246,450	
694,652	Birthday Celebration	30,520	
4,500,000	Expenses for Operation of Computer System	5,730,000	
5,000,000	Cont. to Special Development Fund	-	
<b>46,470,649</b>	Balance Carried Forward	<b>47,806,365</b>	



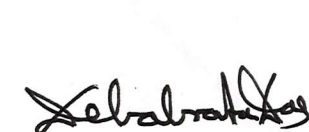
46,470,649	Balance Brought Forward		47,806,365	
1,000,000	Cont. to Players Benevolent Fund		1,000,000	
148,000	Membership Expenses		179,263	
-	Life Membership Fee Refund		2,242,000	
39,388,299	Depreciation		70,410,367	
6,522,006	Security Expenses (Eden Gardens)		7,519,320	
1,141,416	Security Expenses (BCA)		1,172,016	
1,039,664	Security Expenses (J. U. Ground)		1,247,821	
571,200	Match Analysis Software		320,000	
-	Match Fee for BCCI Tournament		48,947,000	
-	Reimbursement of Expenses		17,892,741	
-	Photo Session		32,708	
-	Rent Paid		1,241,878	
115,880	Intangible Cultural Heritage -2022		-	
352,800	Dress		260,000	
31,000	Income Tax Appeal Fees		3,000	
-	Ineligible ITC		18,379,506	
-	Talk Show		527,317	
2,547	Fine & Penalty		400	
95,986	S. Tax Paid		-	
107,280	Interest Paid		23,660	
3,164,228	Spl. Dev. Grant to Affiliated Club & Dist.		4,005,058	
6,260,000	Medical Ex-gratia		7,841,000	231,051,420
<b>106,410,955</b>				
	<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	
1,289,530				
14,637,988	Prior Period Item		11,761,385	
3,299,448	Deficit from Indian Premier League 2022		-	
514,818,836	Balance being the Excess of Income Over Expenditure		524,748,965	
<u>1,177,187,437</u>		<u>1,400,897,814</u>	<u>1,177,187,437</u>	<u>1,400,897,814</u>


In terms of our Report even date

  
President

  
Chairman  
Finance Sub-Committee


  
Hony. Secretary

  
Hony. Jt. Secretary

  
Hony. Treasurer

UDIN : 24058108BKFVLU7399  
DATE : AUGUST 30TH, 2024  
PLACE : KOLKATA

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

  
Satyapriya Bandyopadhyay  
Partner  
(M. No.-058108)