

CONFIDENTIAL

THE HYDERABAD CRICKET ASSOCIATION

Affiliated to BCCI

(Registered Under the Societies Registration Act No. of 1350 Fasli)

REGISTRATION NO. 207 OF 1961



**ANNUAL REPORT
2020 - 2021**

THE HYDERABAD CRICKET ASSOCIATION

MEMBERS OF THE APEX COUNCIL DURING 2020-2021

- | | | |
|----------------------------------|----------|---------------------------|
| 1. PRESIDENT | : | MOHD AZHARUDDIN |
| 2. VICE PRESIDENT | : | K JOHN MANOJ |
| 3. SECRETARY | : | R VIJAYANAND |
| 4. JT. SECRETARY | : | NARESH SHARMA |
| 5. TREASURER | : | SURENDER K AGARWAL |
| 6. COUNCILOR | : | P ANURADHA |
| 7. MEN PLAYERS NOMINIEE | : | P.R. SATWALEKAR |
| 8. WOMEN PLAYERS NOMINIEE | : | P. SUBHADRA SURI |
| 9. CAG REPRESENTATIVE | : | SANTOSH DAWARE |

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THE HYDERABAD CRICKET ASSOCIATION

PRESIDENT'S REPORT

Dear Friends,

“The old order changeth yielding place to new”, wrote the Poet. I have assumed Office as President of Our Hyderabad Cricket Association along with my colleagues on the Apex council with effect from 20th October, 2023. In keeping with the highest standards of Management and Administration we look forward to do our best for the cause of Cricket in the State of Telangana with transparency, responsibility and accountability.

I welcome one and all to this 86th Annual General meeting of our Association.

During the period April 2020 to March 2021 the Association was administered by the Elected Apex Council headed by President Mohammed Azharuddin.

During the HCA season 2020-21 the Association conducted A-1 Division Three-Day League Championship Matches, A-2 Division Two-Day League Championship Matches, A-3 Division One-Day League Championship Matches and A-1 Division Three-Day Knockout Tournament Matches.

During the year 2020-21 a Sum of Rs.23,00,000 was disbursed to District Cricket Associations towards Cricket Development.

The Statutory Auditors Report along with the Audited Financials are attached herewith. Your Apex Council will be addressing the various Issues arising out of the Observations in a time bound manner with a view to streamlining the Finances and Administration and thus herald a new, wonderful dawn in the history of our Association. After all, the biggest room in the world is the Room for Improvement!

I look forward to the cooperation and unstinted efforts of my colleagues on the Apex Council, the Coaching and Non-coaching Staff and our Employees in ensuring the progress and well-being of our Association.

JAGAN MOHAN RAO ARISHNAPALLY

President

THE HYDERABAD CRICKET ASSOCIATION

THE HYDERABAD CRICKET ASSOCIATION INDEPENDENT AUDITORS' REPORT

To
The Single Member Committee,
(Appointed by Supreme Court)
The Hyderabad Cricket Association,
Uppal, Hyderabad.

I. Report on the Financial Statements

We have audited the accompanying financial statements of the Hyderabad Cricket Association (“the Association”), which comprise the Balance Sheets at March 31st 2021, Income and Expenditure Statement, for the year then ended, and a summary of the significant accounting policies and other explanatory information.

II. Management’s Responsibility for the Financial Statements

Management is responsible for preparation of these financial statements as per the Rules and Regulations of the Association, to give a true and fair view of the financial position and financial performance of the Association in accordance with the accounting principles generally accepted in India, including the applicable Accounting Standards.

This responsibility also includes the maintenance of adequate accounting records for safeguarding of the assets of the Association and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records , relevant to the

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preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the Association's financial reporting process. In this regard reference may be made to Note 13 of Schedule 23 forming part of Notes to Accounts regarding the approval of Accounts.

III. Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the Standards on Auditing and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An Audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the Auditors' judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Association's preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Association has in place an adequate internal financial control system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Management, as well as evaluating the overall presentation of the financial statements.

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We believe that the audit evidence as made available to us provide the basis for our audit opinion on the financial statement.

Having regard to the matters described under Basis for Reporting referred to in paragraph IV below, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our disclaimer audit opinion on the financial statements.

IV. BasisforReporting

1. In accordance with the Standards on Auditing issued by the ICAI, our scope is limited to expressing an independent opinion on the financial statements prepared by the Management of the Association and is not intended to be an Independent Propriety Audit.
2. Our audit has been conducted based on the information, responses and explanations, books of account and other records of the Association maintained / provided by the Management of the Association.
3. We have reported certain matters for the consideration / confirmation by those incharge with governance of the Association in the form of Audit Observations (“AOs”). Our Disclaimer and qualified opinion on the financial statements for the year ended 31st March, 2021 considers the responses provided by the Management to the Audit Observations, to the extent applicable.
4. Based on the Managements information made available, certain matters reported by the Auditors in the prior years which had been considered as closed and, accordingly, such Matters have not been reported by us in the current year.
5. Further, our audit report, based on certain matters reported in below Paragraphs V (1 to 8) and VI (1 to 7), are disclaimer and qualified opinion respectively which are also items of qualification in the auditor’s report issued by the previous auditors.

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V. Basis for Disclaimer of opinion

1. Certain matters relating to prior years, which continue to remain unresolved as at 31st March 2021, are summarized as under:-
 - a. In April 2013, The Ranga Reddy District Collector issued a show cause notice for cancellation of the lease granted (for Uppal ground) to the Association for violating the terms of the Land Lease Agreement. The Association has contested the same. The cancellation of lease could have significant impact on the operations of the Association and the same cannot be quantified. In the absence of any further communication from the District Collector we are unable to form an opinion on the same. In this regard reference may be made to Note 12(b) of Notes to Accounts of Schedule 23.
 - b. The Association has not updated the Fixed Assets Register since the financial year 2012-13 onwards. The Association owns several moveable assets which are frequently moved from one location to another. The Association does not have any record of such asset movement. Further it is noticed that some of the assets are in damaged and unusable condition. The Association has not carried out impairment testing of any of the fixed assets. The status continues to be the same during the year. Hence, we are unable to comment on the existence and the usefulness of the fixed assets and provision for impairment thereon.
 - c. In the absence of Policy / Regulations for delegation of power for payments / signing of contracts / acceptance of funds, we are unable to comment on the authorization of all transactions entered into by and on behalf of the Association.
 - d. The previous auditors for FY 2016-17 had reported that as per the directions of COA the unrecognized liabilities were identified as special assignment and an amount of Rs. 1,64,93,785 was still unrecognized as on the date of audit. These liabilities continue to be unrecognized as on the date of audit and we are unable to comment and form an opinion on the liabilities not recorded.

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2. During the year a sum of Rs. 20,00,00,000/- received from BCCI has been considered under the head 'Grants'. In this regard there is no written agreement between the Association and BCCI nor any documentary evidence. Under the circumstances the nature of the Account as considered by the Association is relied upon.

During the year an amount of Rs. 74,15,600/- has not been considered as income on which TDS of Rs. 1,48,312/- has been done by BCCI, in the absence of relevant communication from BCCI and non-receipt of the said amount. It is ascertained that the said amount relates to 50% Match Fee payable to Ranji Trophy Cricketers and Senior Women Cricketers of the 2019-20 season in respect of 50% compensation for the 2020-21 cricketing season lost on account of the Covid -19 situation.

Further, the Account of BCCI is subject to reconciliation and consequential adjustments if any. Given the above, we are not able to form an opinion as to the nature and correctness of the income from BCCI recorded in the financials.

3. The Association has not maintained proper stock records in respect of inventories and consumables. In the absence of the proper records values of the closing inventory have been adopted on the basis of inventory statements provided by the Management. Thus, the said inventory statements have formed the sole basis in respect of the adoption of inventory quantities and values as of 31st March 2021 which are stated in the Balance Sheet as Rs. 1,07,76,997/-
4. A Forensic Review was carried by Ernst & Young for the period 01.04.2014 to 31.03.2017 and Report was submitted to the Association. Action Taken Report by the Association has been not made available. As per the Forensic Report there were many irregularities found with regard to bills processed and payments to be made by the Association. Payments to such parties were kept pending, and such out standing amounts have not been quantified by the Management. Hence, we are unable to comment and form an opinion on the effect on the current liabilities in the financial statements.
5. Other liabilities include Provision for Gratuity made as per Payment of Gratuity Act, 1972. However, the same is not in accordance with A S 15 - Employee

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Benefits issued by the Institute of Chartered Accountant of India. The financial implication of the same is not quantifiable.

6. It is understood that there are a number of legal cases filed by / against the Association, its office bearers and others in respect of various alleged irregularities. We are unable to form an opinion and quantify the impact of the outcome of the cases, in the absence of the information from the Management.
7. The Association has not obtained declarations from its office bearers with regard to related party transactions and hence we are unable to make a disclosure of related party transactions entered into by the Association.
8. Sundry Creditors and other payables as on 31.03.2021 are subject to confirmation by the parties. Similarly, Advances made by the Association and other amounts due to it are subject to confirmation by the parties. A number of these outstanding and receivable amounts have continued for more than three years and are barred by limitation. Given this fact we are unable to quantify and express an opinion about the reliability of the receivables and the correctness of the payables, and the said balances continue in the Books of Accounts as per the decision and judgement of the Management.
9.
 - a) As brought in our Audit Report for the year ended 31.03.2020 Turnover of Rs. 13,17,000/- continues to be unreported to the GST Authorities and the corresponding tax amount of Rs. 2,37,060/- continues to be unpaid.
 - b) Again, in respect of the year ended 31.03.2020 GST of Rs. 89,465/- which had not been collected on revenue of Rs. 5,86,495/- continues to be unpaid to the Department.

It is seen that the Department has raised GST demands relating to Interest of Rs. 17,18,055/- until 31.03.2020. Proceedings in this regard are pending.

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- c) In respect of the year ended 31.03.2021 it is seen that GST amount of Rs. 10,45,440/- has been collected on taxable Turnover of Rs.58,08,000/-. However, the GST amount of Rs. 10,45,440/- has not been paid to the Department.

Further in respect of the year ended 31.03.2021 GST has not been collected on Turn over of Rs. 1,50,000/-. Consequently, GST of Rs. 27,000/- has not been paid to the Department.

We are informed by the Management that the above GST amounts will be paid while filing the Annual Return.

Given the above we are unable to form an opinion in respect of compliance by the Association vis a vis the provisions of The GST Act,2017.

10. In respect of deemed electricity consumption charges of Rs. 1,64,13,035/- in compliance with the interim order of the Telangana High Court the Association has remitted a sum of Rs. 1,64,13,035/-. In respect of the additional surcharge of Rs. 1,63,94,521/- the Honourable High Court has directed the Association to make a grievance representation before the TSSPDCL Authorities for due consideration. The Association is yet to make the representation in this regard.
11. The Association has granted a total sum of Rs. 15,00,000/- as Development Fund Grant to various District Cricket Associations on the condition that in respect of the amounts spent by them the District Associations shall provide Utilisation Certificates in respect of spendings on such development. It is seen that Utilisation Certificates have not been furnished in respect of the Development Grants of Rs. 15,00,000/.
- 12 On 10.03.2021 2000 Test Red Balls at Rs.1400 each and 750 Test White Balls at Rs. 1510/- each are purchased for a total amount of Rs. 47,88,064/-from M/s.Sara Sports, Prayagraj, Uttar Pradesh. In respect of this purchase there are two invoices bearing no. 19; however, there is no evidence or supportings with regard to receipt of the balls by the Association. There are no Delivery Challans, Material Received Notes or E-Way Bills as required under GST Law.

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13. On 15.01.2021 and 16.01.2021 the Association has purchased dresses from M/s. B S Sports, New Delhi being 240 sets of T-shirts and Lowers and 480 pieces of shorts, travel T-Shirts etc, vide bill numbers 122 and 123. There is another Purchase Order for 240 T-shirts and 480 pieces of travel T-shirts, shorts... etc in respect of which the basis of purchase is not on record. Importantly, there are no delivery challans, goods received notes or E-Way bills for receipt of these quantities. Tenders have not been floated although the purchase value is more than Rs. 500000/- . The total amount paid is Rs. 50,75,820/-.

Further on 04.03.2021 a sum of Rs. 2308555/- is paid to M/s. B S Sports New Delhi for purchase of Tshirts, Caps etc. There are no delivery challans, material receipt notes or E-Way bills. There are no details with regard to distribution of these items.

14. On 19.01.2021 a sum of Rs.28,44,600/-is paid to M/s Excellent Enterprises for the purchase of 1100 Bucket Chairs being 100% payment with delivery to be done within 15 days. The cost of each Chair is taken at Rs. 2586+GST at 18%. Only 400 Chairs are received on 15.04.2021. Vendor invoices are given on letter head and are not dated. It is ascertained that cost of similar chairs are around Rs. 450 to 600 per piece. It is not known whether the remaining 700 chairs are received subsequently.
15. A sum of Rs. 19,15,647/- is paid to M/s SVD Enterprises for purchase of 10 Laptops, 10 desktops, 3 I Pads and 5 Printers. The invoice for the amount is available but there is no delivery challan or goods received note or E Way Bill. The said Invoice is on Letter Head. It is understood that these have been purchased for use by the Office Bearers of the Association.

VI. BasisforQualifiedOpinion

1. With regard to the renaming of the International Cricket Stadium at Uppal, Hyderabad, as per Arbitral Order the Association is required to pay compensation of Rs. 25.92 crores to M/s. Visaka Industries. No provision has

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been made for the said compensation payable since the Association has filed an Appeal before the 24th Additional Chief Judge, City Civil Court, Hyderabad. The Appeal is pending.

2. The Telangana State Industrial Infrastructure corporation Limited (TSIIC) {formerly Andhra Pradesh Industrial Infrastructure Corporation Limited} has issued a demand Notice dated 19th April 2019 towards outstanding property tax & library cess including penal interest aggregating to Rs. 35,28,22,763/- up to financial year ended 31st March 2020.

It is not ascertainable if the Association has responded to the above Notice with regard to the arrear demands.

In response, the association has represented that it is a non-profit organization and has sought exemption from payment of property tax & library cess. No records were produced for verification with regard to disposal of demand of Rs. 35,28,22,763/- crores and no provision has been made in respect of the demand. The Association is paying a sum of Rs.25 lakhs per annum under protest towards property tax and the same is considered as Expense in the Income & Expenditure statement.

3. No Provision has been made in respect of TDS Demands appearing in the TRACES Portal of a sum of Rs.21,38,410/- up to the financial year 2020-21.
4. A sum of Rs. 2,95,165/- has been paid to M/s. Guru Caterers relating to T20 and Cooch Behar Trophy Matches held in November and December 2019. The bills are dated 16.06.2020 and the reasons for accepting the Invoice relating to financial year 2019-20 are not on record. It is not understood as to why the Invoices are given with a delay of 6 months and there is no Internal Note as to why the invoices deserve acceptance.
5. A sum of Rs. 1,20,000 has been paid to M/s. S Chand and Co being Survey or Fees to study and submit a Technical Report relating to damage to the Canopy on the southern stand due to storm and rains in April 2019. It is understood that the said M/s. S Chand and Co have submitted their Survey

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Report. A copy of the said Report has not been made available for our verification. We are informed that the Association has lodged a claim with M/s. National Insurance Company Limited and a sum of Rs. 30,59,050 has been received in August 2022.

It is not verifiable whether this amount received represents a satisfactory settlement of the loss suffered by the Association since the relevant underlying records are not made available to us.

6. A sum of Rs. 2,45,888/- is paid to M/s. Vidyut Industrial Corporation for purchase of cables being capital expenditure on electrical installation. This is not supported by any underlying evidence or supporting.
7. In respect of sums aggregating to 47,75,000/- relating to grounds taken on lease it is seen that there are no invoices or other supporting evidence. Copies of Agreements in respect of the said grounds taken on lease have not been made available for verification.
8. A sum of Rs. 6,30,000/- has been paid to three club secretaries being the amount of Rs. 1,80,000/-, 2,10,000/- and 2,40,000/- respectively for their services as umpires in-charge and data management. It is seen that as per the Letters issued to the above three Club Secretaries the services rendered by them is a voluntary service and no remuneration is payable to them. Given this fact the payment of Rs. 6,30,000/- appears to be incorrect.
9. A sum of Rs. 59,90,000/- has been paid to 24 Club Secretaries as remuneration for the period August 2020 to March 2021 as members of league committee. As per the Appointment Letter given to them it is seen that the services rendered by them is a voluntary service and no remuneration is payable to them. Given this fact the payment of Rs. 59,90,000/- appears to be incorrect.
10. In our opinion, the existing internal control procedures and systems are not in keeping with the nature, volume and size of the operation of the Association and need to be streamlined and strengthened.

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VII. Disclaimer of Opinion

Taking into account our Observations contained in Paragraph No. V – Basis for Disclaimer of opinion and Paragraph No. VI- Basis for Qualified opinion, we have not been able to obtain the required appropriate Audit Evidence to provide the basis for an Audit opinion.

Accordingly, we do not express an opinion on these financials statements vis a vis the reflection of a true and fair view of the operational results and statement of affairs of the Association as on 31.03.2021.

VIII. Emphasis of Matter

Attention is invited to the matters described hereunder: -

1. The Association has filed its Return of Income for the year ended 31st March, 2021 on 14th March 2022 on the basis of limited audit conducted under Income Tax Act 1961. The impact of differences between financial statements forming part of this Report and the limited audit financial statements cannot be quantified.
2. Register of Members has not been produced before us for verification. It is ascertained that the Annual Return of Members has not been filed before the Registrar of the Societies.
3. The Association is generally regular in remitting TDS/GST/PF dues with occasional delays.
4. The Association has not carried out physical verification of Fixed Assets or Inventories during the year.
5. Non-Compliance with applicable Bye-laws of Association.
 - a. As required vide Chapter VII Para 34(4) statements of members with regard to utilization of the funds of the Association on its Objects has not been made available to us.

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- b. As required vide Chapter VIII Para 37(3) the Association has not uploaded payments / expenses in excess of Rs. 25lakhs on its Website.

Our opinion is not modified in respect of these matters.

IX. Report on Other Legal and Regulatory Requirements

1. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
2. In our opinion proper books of account as required by law have been kept by the Association so far as appears from our examination of those books.
3. The Balance sheet, the Income and Expenditure Statement dealt with by this Report are in agreement with the books of account.

For **M/S. SEKHAR AND SURESH**
Chartered Accountants

CA C. SURESH
(Partner)
M.No: 029709
FRN.No. 006155S

Place: Hyderabad
Date: 25.09.2023
UDIN: 23029709BGXRM3531

THE HYDERABAD CRICKET ASSOCIATION

Balance Sheet as at 31.03.2021

Particulars	Sub S	As on 31.03.2021	As on 31.03.2020
LIABILITIES :			
General Funds & Earmarked Funds :	1	74,18,45,653	72,49,26,889
Current Liabilities & Provisions :			
Current Liabilities	2	6,97,83,874	8,97,28,406
Provisions	3	11,92,04,985	13,97,83,432
TOTAL		93,08,34,512	95,44,38,726
APPLICATION OF FUNDS :			
Fixed Assets	4		
Gross Block		1,41,74,13,286	1,41,29,71,187
Less : Accumulated Depreciation		96,05,03,443	91,14,37,977
Net Block		45,69,09,843	50,15,33,210
Current Assets :			
Cash & Bank Balance	5	59,11,042	4,48,04,163
Deposit	6	8,17,38,232	17,38,232
Inventories	7	1,07,76,997	98,14,917
Sundry Debtors	8	2,03,39,379	6,75,52,016
Loans & Advances	9	1,05,89,626	73,85,862
Other Current Assets	10	34,45,69,393	32,16,10,325
TOTAL		93,08,34,512	95,44,38,726
Schedules referred above forms integral part of accounts			
Accounting Policies	22		
Notes to Accounts	23		

For **M/s. SEKHAR AND SURESH**
Chartered Accountants

For **THE HYDERABAD CRICKET ASSOCIATION**

C. SURESH KANTE
(Partner)

MURTUJA KHAN
FINANCE MANAGER

SUNEEL
CEO

FRN:006155S
M. No. 029709

Place: Hyderabad
Date: 25.09.2023
UDIN: 23029709BGXRMC3531

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Statement of Income and Expenditure for the period ending 31-03-2021

Particulars	Sch	As on 31.03.2021	As on 31.03.2020
Grant from BCCI		20,00,00,000	30,00,00,000
Match Receipts	11	63,93,000	17,38,10,499
Membership & Subscription	12	2,54,283	2,25,117
Other Incomes	13	20,22,368	31,74,878
Transfers from Earmarked Funds	14	2,07,78,514	2,25,64,585
Total		22,94,48,165	49,97,75,079
<u>Expenditure :</u>			
Match Expenses	15	6,58,88,165	17,50,60,030
Cricket Activities	16	39,00,068	2,01,50,693
Cricket Development	17	24,23,546	2,24,01,821
Employee Costs	18	3,34,90,774	3,09,76,954
Administrative Expenses	19	3,45,97,177	10,43,63,949
Total		14,02,99,730	35,29,53,447
Surplus / (Deficit) before Depreciation		8,91,48,435	14,68,21,632
Depreciation for the year	4	4,90,65,466	5,37,76,890
Surplus / (Deficit) before Prior Period Items		4,00,82,969	9,30,44,743
<u>Prior Period Items :</u>			
Prior Period Receipts	20	16,630	3,96,29,654
Prior Period Expenses	21	24,02,320	4,91,93,945
Prior Period - Net Income / (expenses)		-23,85,690	-95,64,291
Net Surplus / Deficit for the year		3,76,97,279	8,34,80,452
Schedules referred above forms integral part of Accounts			
Accounting Policies	22		
Notes to Accounts	23		

For **M/s. SEKHAR AND SURESH**
Chartered Accountants

For **THE HYDERABAD CRICKET ASSOCIATION**

C. SURESH KANTE
(Partner)

MURTUJA KHAN
FINANCE MANAGER

SUNEEL
CEO

FRN:006155S
M. No. 029709

Place: Hyderabad
Date: 25.09.2023
UDIN: 23029709BGXRMC3531

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Schedule 1 — General & Earmarked Funds

Particulars	Sub Sch	31.03.2021 Amount in INR	31.03.2020 Amount in INR
Free Reserves :			
General Fund			
Opening Balance		53,69,95,268	45,35,14,815
Add/(Less): Surplus/(Deficit for the year)		3,76,97,279	8,34,80,452
		57,46,92,546	53,69,95,268
<u>Earmarked Funds :</u>			
Sponsorship Funds			
Visaka Industries Limited		1,31,05,387	1,45,61,541
<u>Less</u> : Transfer to Income and Expenditure		14,56,154	14,56,154
		1,16,49,233	1,31,05,387
GMR Hyderabad International Airport Limited		1,18,44,276	1,33,24,811
<u>Less</u> : Transfer to Income and Expenditure		14,80,535	14,80,535
		1,03,63,741	1,18,44,535
Bharathi Cements Corporation Private Limited		1,21,21,863	1,28,79,480
<u>Less</u> : Transfer to Income and Expenditure		7,57,617	7,57,617
		1,13,64,246	1,21,21,863
Corporate Boxes at Rajiv Gandhi International Cricket Stadium		40,53,336	50,66,669
<u>Less</u> : Transfer to Income and Expenditure		10,13,333	10,13,333
		30,40,003	40,53,336
Infrastructure Subsidy - BCCI		14,68,06,759	16,46,63,705
<u>Less</u> : Transfer to Income & Expenditure		1,60,70,875	1,78,56,946
		13,07,35,884	14,68,06,759
Total		74,18,45,653	72,49,26,889

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Schedule 2 — Current Liabilities

Particulars	Sub Schedule	31.03.2021 Amount in INR	31.03.2020 Amount in INR
Sundry Creditors:			
Hospitality	2A	96,70,752	89,58,445
Cricket Material	2B	67,77,858	65,72,850
Maintenance	2C	29,69,701	33,97,604
Tours & Travels	2D	28,69,556	54,72,004
Capital Goods	2E	9,80,012	9,51,894
Others	2F	2,03,54,766	2,23,63,305
State Associations	2G	1,29,600	1,29,600
Earnest Money Deposit Payable	2H	31,62,714	31,62,714
Security Deposit	2I	6,68,189	6,98,189
Stale Cheques	2J	73,32,958	66,47,908
Statutory Dues Payable	2K	1,48,67,768	3,14,03,893
Total		6,97,83,874	8,97,28,406

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Schedule 3 — Provisions

Particulars	Sub Schedule	31.03.2021 Amount in INR	31.03.2020 Amount in INR
Electricity Charges		3,17,472	4,26,910
Exgratia to Staff		46,31,886	44,08,757
ESI / PF / PT Payable		-	1,800
Lease Rent Payable - Gymkhana		1,42,07,252	1,28,95,818
Leave Encashment to Staff		5,98,529	5,89,724
Manager Allowance		-	6,21,000
LM Remmuration		49,03,500	-
Property Tax		25,00,000	-
PFOL-21 - Medical Cost		6,09,575	-
Other Provisions		71,364	2,24,464
Payable to Players		41,352	55,192
Payable to Umpires		20,56,117	7,280
PFOL-21 - Scorer Fee		7,75,749	-
Provision for Ground Rent		13,05,000	1,61,100
U/19 TA DA Payable		14,400	14,400
PFOL - Ranji Pension		9,84,000	9,84,000
Match Fee Payable		50,98,475	3,74,84,429
Salaries			
PFOL - Salary		26,66,401	1,03,999
Remuneration to Sub Staff		-	8,19,900
Telephone Expense		-	69,043
Water Charges		-	21,358
Professional Fee	3A	1,08,30,176	1,36,58,801
Cricket Development to Affiliated Clubs	3B	6,10,48,781	6,10,52,451
Cricket Development of District Associations	3C	65,44,956	61,83,006
Total		11,92,04,985	13,97,83,432

THE HYDERABAD CRICKET ASSOCIATION

Depreciation and Fixed Assets Schedule

Schedule - 4

SL No.	Name of the Asset	GROSS BLOCK					DEPRECIATION			NET BLOCK	
		As at 01/04/2020	Additions		Deletions	As at 31.03.2021	As at 01/04/2020	For the year	As at 31.03.2021	As at 31.03.2021	As at 31.03.2020
			Before and on 30 September	After 30 September							
1.	Schedule 4A	1,34,33,82,539	-	24,44,919	-	1,34,58,27,458	88,01,46,696	4,65,90,838	92,67,37,534	41,90,89,924	46,32,35,843
2.	Schedule 4B	5,30,52,991	4,79,108	15,18,072	-	5,50,50,171	3,12,91,281	24,74,628	3,37,65,909	2,12,84,262	2,17,61,710
3.	Schedule 4C	1,65,35,657	-	-	-	1,65,35,657	-	-	-	1,65,35,657	1,65,35,657
	Total	1,41,29,71,187	4,79,108	39,62,991	-	1,41,74,13,286	91,14,37,977	4,90,65,466	96,05,03,443	45,69,09,843	50,15,33,210

THE HYDERABAD CRICKET ASSOCIATION

Schedule - 4A

Depreciation and Fixed Assets Schedule - RGICS

SL No.	Name of the Assets	Dep rate	GROSS BLOCK				DEPRECIATION				NET BLOCK	
			As at 01/04/2020	Additions		Deletions	As at 31/03/2021	As at 01/04/2020	For the Year	As at 31/03/2021	As at 31/03/2021	As at 31/03/2020
				Before and on 30 Sept.	After 30 Sept.							
1	Building - Indoor Stadium	10%	50,41,991	-	-	-	50,41,991	28,36,148	2,20,584	30,56,732	19,85,259	22,05,843
2	CC - Cameras at RGICS	10%	82,77,325	-	-	-	82,77,325	33,67,560	4,90,977	38,58,536	44,18,789	49,09,766
3	Computer & Office Equipments	40%	51,72,718	-	22,01,239	-	73,73,957	50,78,846	4,77,797	55,56,642	18,17,315	93,872
4	Electrical & Electronic Equipments	10%	21,61,29,796	-	2,43,680	-	21,63,73,476	14,35,38,228	72,71,341	15,08,09,569	6,55,63,907	7,25,91,568
5	Electric & Electronic in Indoor Stadium	10%	29,63,178	-	-	-	29,63,178	16,87,627	1,27,555	18,15,182	11,47,996	12,75,551
6	Furniture Fixtures & Ground Equipments	10%	11,42,05,901	-	-	-	11,42,05,901	8,14,07,384	32,79,852	8,46,87,235	2,95,18,666	3,27,98,517
7	Lease Hold Land at RGICS		25,00,000	-	-	-	25,00,000	16,15,000	1,00,000	17,15,000	7,85,000	8,85,000
8	Leasehold Land - RGICS - Uppal		2,00,00,000	-	-	-	2,00,00,000	1,04,78,891	9,52,831	1,14,31,722	85,68,278	95,21,109
9	LED Screen	10%	1,68,86,866	-	-	-	1,68,86,866	69,15,341	9,97,153	79,12,495	89,74,371	99,71,525
10	Practice Nets - Infrastructure	15%	19,39,140	-	-	-	19,39,140	11,95,552	1,11,538	13,07,090	6,32,050	7,43,588
11	Stadium RGICS- Canopy	10%	20,41,96,897	-	-	-	20,41,96,897	11,02,11,870	93,98,503	11,96,10,373	8,45,86,524	9,39,85,027
12	Stadium RGICS	10%	73,78,41,554	-	-	-	73,78,41,554	50,62,40,470	2,31,60,108	52,94,00,578	20,84,40,976	23,16,01,084
13	Training Fitness and Ground Equip	15%	55,91,107	-	-	-	55,91,107	55,73,781	2,599	55,76,380	14,727	17,326
14	Trophies, Relicass and Cricket Memo		26,36,066	-	-	-	26,36,066	-	-	-	26,36,066	26,36,066
	Total		1,34,33,82,539	-	24,44,919	-	1,34,58,27,458	88,01,46,696	4,65,90,838	92,67,37,534	41,90,89,924	46,32,35,843

THE HYDERABAD CRICKET ASSOCIATION

Depreciation and Fixed Assets Schedule - Other Assets

Schedule - 4B

SL No.	Name of the Assets	Dep rate	GROSS BLOCK				DEPRECIATION			NET BLOCK		
			As at 01/04/2020	Additions		Deletions	As at 31/03/2021	As at 01/04/2020	For the Year	As at 31/03/2021	As at 31/03/2020	
				Before and on 30 Sept.	After 30 Sept.							
1	Auto Level Alluminium	15%	14,560	-	-	-	14,560	12,872	253	13,125	1,435	1,688
2	Auto CAD (Emergency Exit)	15%	5,64,856	-	-	-	5,64,856	84,728	72,019	1,56,747	4,08,109	4,80,128
3	Bowling Machines	15%	19,12,889	-	-	-	19,12,889	14,57,088	68,370	15,25,458	3,87,431	4,55,801
4	Building at Gymkhana	5%	53,69,614	-	-	-	53,69,614	23,61,753	1,50,393	25,12,146	28,57,468	30,07,861
5	Camera Poles	10%	9,20,820	-	-	-	9,20,820	3,98,512	52,231	4,50,743	4,70,077	5,22,308
6	Compoundwall at Gymkhana	10%	11,76,672	-	-	-	11,76,672	8,47,317	32,936	8,80,253	2,96,420	3,29,355
7	Construction of Sight Screen	10%	87,940	-	-	-	87,940	76,164	1,178	77,341	10,599	11,777
8	Defender with Stand - Godrej	10%	64,766	-	-	-	64,766	50,691	1,408	52,098	12,668	14,075
9	Digital Cricket Score Board - Gymkhana	10%	8,00,415	-	-	-	8,00,415	3,51,410	44,901	3,96,310	4,04,105	4,49,006
10	Digital Cricket Score Board - Uppal	10%	61,01,500	-	-	-	61,01,500	18,75,906	4,22,559	22,98,466	38,03,034	42,25,594
11	Digital Video Cameras	10%	20,813	-	-	-	20,813	18,992	182	19,174	1,639	1,821
12	Drum Clock	15%	81,000	-	-	-	81,000	17,314	9,553	26,867	54,133	63,686
13	Exercise Equipments	15%	22,85,747	-	-	-	22,85,747	19,66,435	47,897	20,14,332	2,71,415	3,19,312
14	Fencing at Gymkhana	15%	5,60,301	-	-	-	5,60,301	4,72,337	13,195	4,85,532	74,769	87,964
15	Flood Lights for Net Practice	10%	4,70,330	-	-	-	4,70,330	4,67,921	241	4,68,162	2,168	2,409
16	Furniture & Fixtures	10%	93,76,109	-	-	-	93,76,109	37,96,818	5,57,929	43,54,747	50,21,362	55,79,291
17	Glow Signeon Hoardings	10%	3,06,585	-	-	-	3,82,585	2,60,549	8,404	2,68,953	1,13,632	46,036
18	Ground Equipments	15%	1,16,04,316	49,108	76,000	-	1,18,89,496	83,72,572	5,09,833	88,82,405	30,07,091	32,31,744

THE HYDERABAD CRICKET ASSOCIATION

Schedule - 4B Depreciation and Fixed Assets Schedule - Other Assets

SL No.	Name of the Assets	Dep rate	GROSS BLOCK					DEPRECIATION				NET BLOCK	
			As at 01/04/2020	Additions		Deletions	As at 31/03/2021	As at 01/04/2020	For the Year	As at 31/03/2021	As at 31/03/2021	As at 31/03/2020	
				Before and on 30 Sept.	After 30 Sept.								
19	Gymkhana- Leasehold	0%	3,47,640	-	-	-	3,47,640	-	-	-	3,47,640	3,47,640	70,371
20	Irrigation System at Gymkhana Grounds.	15%	2,48,669	-	-	-	2,48,669	-	-	1,88,854	1,88,854	59,815	19,037
21	Kitchen Equipments	15%	84,087	-	-	-	84,087	-	-	67,906	67,906	16,181	50,269
22	Laptop & Software	40%	20,52,999	-	-	-	20,52,999	-	-	20,22,838	20,22,838	30,161	2,390
23	Library	10%	13,210	-	-	-	13,210	-	-	11,059	11,059	2,151	3,85,011
24	Manual Score Board - Uppal	15%	4,89,680	-	-	-	4,89,680	-	-	1,62,421	1,62,421	3,27,259	47,219
25	Medical Equipments	15%	2,62,436	-	-	-	2,62,436	-	-	2,22,300	2,22,300	40,136	1,12,159
26	Office Appliances	10%	8,97,439	-	-	-	8,97,439	-	-	7,96,496	7,96,496	100,943	34,369
27	Physical Fitness Equipments	15%	10,58,488	-	-	-	10,58,488	-	-	10,29,274	10,29,274	11,15,550	-
28	Pitch Covers	15%	-	12,06,000	-	-	12,06,000	-	-	90,450	90,450	1,93,329	2,27,446
29	Practice Nets at Gymkhana Grounds	15%	6,55,320	-	-	-	6,55,320	-	-	4,27,874	4,27,874	40,771	47,966
30	Renovation of Director Room	15%	86,784	-	-	-	86,784	-	-	38,818	38,818	80,116	94,254
31	Renovation of Gymnasium Room	15%	7,49,424	-	-	-	7,49,424	-	-	6,55,170	6,55,170	2,172	2,555
32	Renovation of Secretary Room	15%	1,05,154	-	-	-	1,05,154	-	-	1,02,982	1,02,982	3,65,500	-
33	Sanitizer Machines	15%	-	4,30,000	-	-	4,30,000	-	-	64,500	64,500	22,571	25,079
34	Shed for Stores	10%	1,85,263	-	-	-	1,85,263	-	-	1,62,692	1,62,692	1,79,272	1,99,192
35	Steam Bath	10%	3,41,550	-	-	-	3,41,550	-	-	1,62,278	1,62,278	1,66,700	1,85,223
36	Stock of Cutlery	10%	6,61,529	-	-	-	6,61,529	-	-	4,94,829	4,94,829	4,73,169	5,56,669
37	Strom Drain Water at Gymkhana Grounds	15%	19,67,105	-	-	-	19,67,105	-	-	14,10,436	14,93,936	4,53,956	4,77,848
38	Sump at Gymkhana Grounds	5%	6,66,722	-	-	-	6,66,722	-	-	1,88,874	2,12,766	33,969	39,964
39	Sun Shade at Gymkhana Grounds	15%	1,41,220	-	-	-	1,41,220	-	-	1,07,251	1,07,251	4	7
40	Tally Multituser	40%	26,000	-	-	-	26,000	-	-	25,996	25,996	298	331
41	Trophy	10%	11,989	-	-	-	11,989	-	-	11,658	11,658	1,062	1,250
42	VST Score Board	15%	51,360	-	-	-	51,360	-	-	50,111	50,298	4,768	5,609
43	Water Shelter Sump	15%	2,29,690	-	-	-	2,29,690	-	-	2,24,081	2,24,922	-	-
	Total		5,30,52,991	4,79,108	15,18,072	-	5,50,50,171	3,12,91,281	24,74,628	3,37,65,909	2,12,84,262	2,17,61,710	

THE HYDERABAD CRICKET ASSOCIATION

Schedule - 4C Depreciation and Fixed Assets Schedule - Land

SL No.	Name of the Assets	Dep rate	GROSS BLOCK				DEPRECIATION			NET BLOCK		
			As at 31/03/2020	Additions		Deletions	As at 31/03/2021	As at 31/03/2020	For the Year	As at 31/03/2021	As at 31/03/2020	As at 31/03/2021
				Before and on 30 Sept.	After 30 Sept							
1	Land at Mahabubnagar	0%	75,30,910	-	-	-	75,30,910	-	-	75,30,910	75,30,910	
2	Land at Nizamabad	0%	90,04,747	-	-	-	90,04,747	-	-	90,04,747	90,04,747	
	Total		1,65,35,657	-	-	-	1,65,35,657	-	-	1,65,35,657	1,65,35,657	

THE HYDERABAD CRICKET ASSOCIATION

Schedule 05 — Cash & Bank Balance

Particulars	Sub Sch	31.03.2021 Amount in INR	31.03.2020 Amount in INR
Cash in Hand		18,908	39,462
Canara Bank		48,81,724	4,38,49,104
Debit Cards - Canara Bank		2,62,052	2,63,727
State Bank of India		52,313	52,961
Syndicate Bank		20,522	20,814
UCO Bank		6,53,502	5,55,915
UCO Bank - HCAE		22,021	22,180
Total		59,11,042	4,48,04,163

Schedule 06 — Deposits

Particulars	Sub Sch	31.03.2021 Amount in INR	31.03.2020 Amount in INR
Other Deposits			
APCPDCL		16,61,732	16,61,732
Siddartha Agency		24,000	24,000
FDR with Canara Bank		8,00,20,000	20,000
Defence Estate Officer (Deposit)		20,000	20,000
Telephone - Airtel		8,000	8,000
Telephone - BSNL Deposit A/c		4,500	4,500
Total		8,17,38,232	17,38,232

Schedule 07 — Inventories

Particulars	Sub Sch	31.03.2021 Amount in INR	31.03.2020 Amount in INR
Cricket Materials			
Stock of Cricket Material		32,92,370	22,61,051
Dress Material			
Stock of Dress Material		51,64,667	44,13,284
Others			
Stock of Physio Material		2,73,620	-
Stock of Ground Material		-	11,55,854
Stock of Mats		2,32,200	2,32,200
Law of Cricket Books		11,380	11,380
Stock of Artificial Cricket Turf		15,20,000	15,20,000
Diesel		1,33,260	71,648
Stock of Gold Coins		1,49,500	1,49,500
Total		1,07,76,997	98,14,917

THE HYDERABAD CRICKET ASSOCIATION

Schedule 08 — Sundry Debtors

Particulars	Sub Sch	31.03.2021 Amount in INR	31.03.2020 Amount in INR
Andhra Cricket Academy		3,55,000	3,55,000
A V Reddy		29,27,444	29,27,444
BCCI		1,51,49,254	6,29,39,439
Summit Digital Infrastructure Limited		-	39,600
Bengal Cricket Association		1,000	1,000
Delhi District Cricket Association		17,666	17,666
Karnataka Cricket Association		3,65,000	3,65,000
M Srinivas		4,00,000	4,00,000
Reliance Jio		9,78,790	3,61,642
Uttar Pradesh Cricket Association		1,36,825	1,36,825
Vidharbha Cricket Association		8,400	8,400
Total		2,03,39,379	6,75,52,016

Schedule 09 — Loans & Advance

Particulars	Sub Sch	31.03.2021 Amount in INR	31.03.2020 Amount in INR
M A Gharni		10,545	10,545
Creative Ventures		45,00,000	45,00,000
Intelliasia Software Private Limited		5,00,000	5,00,000
Advance for Mahaboobnagar - Land		2,30,000	2,30,000
Excellent Enterprises		26,73,924	-
OM Sports		20,000	20,000
P Bhava Narayana		10,00,000	10,00,000
Dues from Secretaries Managers / Employees / Others	9A	16,55,157	11,25,317
Total		1,05,89,626	73,85,862

THE HYDERABAD CRICKET ASSOCIATION

Schedule 10 — Other Current Assets

Particulars	Sub Sch	31.03.2021 Amount in INR	31.03.2020 Amount in INR
Electricity Dept - Penalty Paid		22,95,516	22,95,516
Prepaid Expenses	10-A	4,25,934	1,38,945
Medico Health Care Services & Technologies		2,25,000	2,25,000
Ranga Reddy Dist Team (TTL)		2,25,000	2,25,000
VAT Refundable		37,81,390	37,81,390
CGST Input		16,151	-
SGST Input		21,89,813	-
IGST Input		1,00,752	-
Income Tax / TDS Receivable	10-B	33,53,09,837	31,49,44,474
Total		34,45,69,393	32,16,10,325

Schedule 11 — Match receipts

Particulars	Sub Sch	31.03.2021 Amount in INR	31.03.2020 Amount in INR
Indian Premier League	11-A	-	4,94,96,540
Domestic Matches	11-B	63,93,000	5,53,95,653
International Matches	11-C	-	6,89,18,306
Total		63,93,000	17,38,10,499

Schedule 12 — Membership & Subscriptions

Particulars	Sub Sch	31.03.2021 Amount in INR	31.03.2020 Amount in INR
League fee without ground		-	68,850
Knock Out Tournament Fee		-	60,800
League free with ground		-	51,750
Annual Membership fees		2,54,283	28,717
Knock Out Tournament Fee		-	15,000
Total		2,54,283	2,25,117

THE HYDERABAD CRICKET ASSOCIATION

Schedule 13 — Other Income

Particulars	Sub Sch	31.03.2021 Amount in INR	31.03.2020 Amount in INR
Interest on FDR's		4,70,988	-
Liabilities Written Off		61,157	6,35,585
Sale of Tender Forms		3,00,000	2,50,000
Tower Income		6,08,903	5,45,600
Ground Rent - Income		77,000	3,65,000
Miscellaneous Receipt		-	1,02,600
Sale of League Forms		2,37,700	11,800
Change of Name of Clubs		1,00,000	-
Interest on Electricity Deposit		79,720	92,310
Income From Net Practice		65,000	1,82,250
Sale of Scrap		-	66,185
Registrations & Renewals		20,900	4,05,460
Reimbursement of Expenses		-	21,000
Electricity Recovered From Reliance JIE / Summit		1,000	4,97,088
Total		20,22,368	31,74,878

Schedule 14 — Transfers from earmarked Funds

Particulars	Sub Sch	31.03.2021 Amount in INR	31.03.2020 Amount in INR
Infrastructure Subsidy - BCCI		1,60,70,875	1,78,56,946
Sponsorship-GMR Hyderabad Int. Airport Ltd		14,80,535	14,80,535
Corporate Box at RGICS		10,13,333	10,13,333
Sponsorship-Visaka Industries Limited		14,56,154	14,56,154
Sponsorship-Bharathi Cements Corp. Pvt. Ltd.		7,57,617	7,57,617
Total		2,07,78,514	2,25,64,585

Schedule 15 — Match Expenses

Particulars	Sub Sch	31.03.2021 Amount in INR	31.03.2020 Amount in INR
Indian Premier League	15-A	-	2,80,63,162
Domestic Matches	15-B	6,58,88,165	12,51,01,866
International Matches	15-C	-	2,18,95,002
Total		6,58,88,165	17,50,60,030

THE HYDERABAD CRICKET ASSOCIATION

Schedule 16 — Cricket Activities

Particulars	Sub Sch	31.03.2021 Amount in INR	31.03.2020 Amount in INR
Ground Maintenance	16A	4,48,290	15,77,934
Trial & Practice Matches	16B	4,789	7,26,058
Lease Rent		13,11,434	13,11,434
Honorarium & TA/DA	16C	2,86,226	1,06,27,314
NCA Camp		-	22,118
Dresses/Shoes to players/Umpires	16D	-	8,64,906
BCCI Program		-	6,000
Repairs & Maintenance	16E	18,49,329	44,30,829
Medical Expenses to Players		-	25,840
Coaching Camp Expenses - HCA	16F	-	5,58,260
Total		39,00,068	2,01,50,693

Schedule 17 — Cricket Development Costs

Particulars	Sub Sch	31.03.2021 Amount in INR	31.03.2020 Amount in INR
Cricket Development to Districts		23,00,000	9,66,821
Cricket Materials to Dist Associations		1,23,546	-
Annual Honorarium		-	2,14,35,000
Financial Asst to Affiliated Clubs		-	-
Total		24,23,546	2,24,01,821

Schedule 18 — Employee Costs

Particulars	Sub Sch	31.03.2021 Amount in INR	31.03.2020 Amount in INR
Employers Contribution to PF		18,04,110	20,22,252
Employers Contribution to ESI		3,19,788	5,92,816
Ex Gratia to Staff		44,59,694	-
Gratuity		17,78,883	18,52,835
Incentive to Staff		-	20,74,800
Over Time to Staff		6,82,525	11,05,928
Salaries & Allowances		2,30,62,845	2,21,05,221
Arrears of Salaries		7,79,600	6,33,378
Leave Encashment		6,03,329	5,89,724
Total		3,34,90,774	3,09,76,954

THE HYDERABAD CRICKET ASSOCIATION

Schedule 19 — Administrative Expenses

Particulars	Sub Sch	31.03.2021 Amount in INR	31.03.2020 Amount in INR
Insurance		13,20,869	-
Donation to PM Cares Fund		-	50,00,000
General & Admin Expenses	19A	1,97,12,853	8,57,10,293
Legal & Professional Expenses	19B	34,99,217	83,72,766
Meeting Expenses	19C	8,59,048	14,17,848
Repairs & Maintenance	19D	11,37,190	38,39,492
Covid - 19 Relief		80,67,000	-
Interest & Penalty	19E	1,000	23,550
Total		3,45,97,177	10,43,63,949

Schedule 20 — Prior Period Receipts

Particulars	Sub Sch	31.03.2021 Amount in INR	31.03.2020 Amount in INR
Reversal of Salary		15,650	-
Vijay Hazare Claim		-	43,22,500
Syed Mustaq All Trophy		-	15,75,000
Professional Fee		-	2,36,000
PFOL - 18-19 - Leave Encashments		-	16,350
Manager Allowance Payable		-	65,000
PFOL - Exgratia		-	61,854
Vijay Hazare Prize Money		-	10,00,000
Ranji Match Fee		-	1,45,60,000
U/19 Vinoo Mankhad Match Fee		-	10,92,000
U/19 Women South League		-	5,72,000
U/23 Mens 1 Day Match Fee		-	3,00,000
U/19 Cooch Behar Match Fee		-	41,95,800
U/23 Women T.20 Match Fee		-	2,14,500
Senior Women T.20 Match Fee		-	4,53,125
U/19 Women 1 Day Match Fee		-	1,96,625
U/23 Women 1 Day Match Fee		-	12,31,250
U/23 CK Naidu Match Fee		-	71,61,000
Senior Women Match Fee		-	5,65,400
U/23 Men One Day		-	18,11,250
Debit Card Excess Balance		980	-
Total		16,630	3,96,29,654

THE HYDERABAD CRICKET ASSOCIATION

Schedule 21 — Prior Period Expenses

Particulars	Sub Sch	31.03.2021 Amount in INR	31.03.2020 Amount in INR
Printing Costs		21,600	-
Match Fee relating to Season 2018-19 (BCCI)		-	3,79,50,450
Professional Fee		950,000	15,14,168
Salaries and Wages		-	4,91,422
Travel Expenses		-	5,28,891
Vijay Hazare Price Money		-	10,00,000
Match Expenses		-	8,77,097
Labour Payment		-	37,200
Accommodation Charges		1,51,944	7,75,340
Food Expenses		2,99,985	-
CPF Penalty		5,06,510	-
Age Verification		-	35,267
Conveyance		-	83,446
COA Fee for Attending Meetings		-	15,00,000
Andhra Cricket South Zone Exps		-	17,71,716
Pooja Expenses		17,500	-
Consumables		-	23,172
Flat Rent		-	90,000
Ground Maintenance		74,757	42,086
Consumption of Electrical Items, Side Screens, Seat Covers, Physio Materials, Silver Salvar and Electrolite Reload		3,80,024	24,73,690
Total		24,02,320	4,91,93,945

THE HYDERABAD CRICKET ASSOCIATION

Sub Schedule - 2A — Hospitality

Particulars	31.03.2021 Amount in INR	31.03.2020 Amount in INR
Best Western Plus	2,22,800	2,22,800
Regenta LP Vilas	9,093	1,11,205
Ginger Hotels	-1,14,184	-1,14,184
Gujarat JHM Hotels Ltd	8,90,800	4,57,923
Guru's Caterers	43,470	-
Guru Events & Caterers	56,90,353	56,90,353
Harizou Leisure Hotel Pvt Ltd	2,37,156	2,37,156
Hotel Time Square	-4,170	-4,170
The Central Park	71,008	9,81,187
The Sunway Manor	-	6,63,328
The Down Town Hotel	25,75,996	-
HPTDC Hotels	42,800	42,800
IBIS Syelish - Goa	22,898	22,898
ITC Limited (ITC Royal Bengal)	-2,68,674	-
MBA Caters	-	3,85,140
Le Maredian	-	-5,33,530
Marasa Sarivar Portico	2,26,171	2,26,171
PGS Inn Private Limited	2,23,200	2,23,200
Secunderabad Hotels Ltd	-1,75,170	-1,75,170
Solitaire Hotel	-22,795	-22,795
Lok Priya Buildwell Pvt Ltd	-	3,60,377
Marriott - Hyderabad	-	1,79,586
Total	96,70,752	89,54,275

Sub Schedule - 2B — Cricket Materials

Particulars	31.03.2021 Amount in INR	31.03.2020 Amount in INR
J J Green & Sports Pvt Ltd	4,12,612	4,12,612
Parikh Sports	5,69,457	5,69,457
Regal Sports	5,83,536	5,83,536
Sara Sports	-3,78,528	-
T K Sports	52,52,471	52,52,471
World Sports (R)	3,38,310	3,38,310
Total	67,77,858	71,56,386

THE HYDERABAD CRICKET ASSOCIATION

Sub Schedule - 2C — Maintenance

Particulars	31.03.2021 Amount in INR	31.03.2020 Amount in INR
Agile Security Force (P) Ltd	22,37,341	21,51,341
GMM Co	43,500	43,500
K. Vijayanand	29,375	29,375
Laxmi Generator Services	-	75,264
D Simhachalam	-4,60,000	-4,60,000
M Narasimha	-40,000	-40,000
St. Mark's Boy's Town High School	72,000	72,000
T Nandan Yadav - Supplier	2,62,000	2,62,000
RK Engineer	-	1,08,193
Updater Services Pvt. Ltd.,	1,36,825	4,67,271
Bajaj Electrical Limited	8,12,500	8,12,500
Daniel Cricket Ground	88,080	88,080
DMARC Cricket Foundation	-2,11,920	-2,11,920
Total	29,69,701	33,97,604

Sub Schedule - 2D — Tours & Travels

Particulars	31.03.2021 Amount in INR	31.03.2020 Amount in INR
Gayatri Travels	3,300	3,300
International Travel House Ltd	1,09,479	1,09,479
Kaushal Tours & Travels	6,341	6,341
New Sri Krishna Travels	3,13,355	-
Qasar Tours Travels & Ticketing	-8,088	-8,088
Sameera Travel & Tours Pvt. Ltd.,	9,564	9,564
Sri Saibab Tours & Travels	1,26,871	1,26,871
Trade Wings Ltd	2,10,380	31,26,183
Unique Travels	23,39,667	23,39,667
Vijay Travels	2,90,250	2,90,250
Vyravi International Travel Services	-5,31,563	-5,31,563
Total	28,69,556	54,72,004

THE HYDERABAD CRICKET ASSOCIATION

Sub Schedule - 2E — Capital Goods

Particulars	31.03.2021 Amount in INR	31.03.2020 Amount in INR
Bhagya Computer Services	3,500	3,500
Ha-Ko Enterprises	1,18,733	90,615
Quartz Infra & Engg	8,64,181	8,64,181
Voltas Ltd	-6,402	-6,402
Total	980,012	9,51,894

Sub Schedule - 2F — Others

Particulars	31.03.2021 Amount in INR	31.03.2020 Amount in INR
3 AAA Ice Suppliers	12,600	12,600
Aaj Enterprises	85,652	85,652
Aakash Industries Limited	21,240	-
ABC Enterprises	25,145	21,335
A V M Enterprises	2,89,707	
B D Mahajan & Sons Pvt Ltd	10,61,897	10,61,897
Bhavani Integrated Facility Management Services P	3,46,374	3,46,374
Bhavani Services	47,503	
B Madhu Babu	1,66,304	1,66,304
Cell 4 U	-	77,488
Cooltech Services	1,06,892	1,06,892
DNA Entertainment Network Pvt Ltd	5,58,693	5,58,693
Dr N Lingaiah	4,000	4,000
ESSEM Communications	60,000	60,000
Events Now Private Limited	12,07,218	12,07,218
Firewing Safety Engineers	-	9,482
Gurus India	2,97,255	2,97,255
Jai Durgamatha Earth Movers & Contractor	-	2,20,500
Jai Durga Matha Tent Works	-	3,53,270
J S Colour Lab	25,000	25,000
Khurana Surgical Marketing Pvt Ltd	10,649	10,649
Kleen Printers	1,26,464	-
K N Events	10,50,520	10,50,520
Mahmood Filling Station	-33,741	-33,741
MAQ Caters & Events Managers	10,01,265	10,01,265
Maruthi Enterprises	30,450	30,450
M Bhasker Rao & Co	8,25,006	8,25,006
Mera Hordings	4,60,075	4,60,075

THE HYDERABAD CRICKET ASSOCIATION

Particulars	31.03.2021 Amount in INR	31.03.2020 Amount in INR
Miles & Smiles	12,031	12,031
M Pradeep Electricals	-8,000	-8,000
M/S Ramya Constructions	22,138	22,138
M S Signs	64,860	
Shah Enterprises	7,500	-
N Santosh	10,350	10,350
Nyshitha Enterprises	45,660	45,660
Praveen Travels (P) Ltd	18,640	18,640
Ratnakar	4,550	
Raju Graphics	-	140,376
Reliance Sports	21,094	21,094
Retention Money Payable - Bajaj Electricals	1,82,197	1,82,197
R L V Prasad	31,500	31,500
Sanjay Maintenance Services Pvt Ltd	51,24,913	51,24,913
Santosh Caterers Services	16,36,551	16,36,551
Search Foundation	1,07,781	1,07,781
Shabari Gardens Tent House	2,21,186	2,21,186
Sri LaxmiNarasimha Swamy	1,58,000	1,58,000
Sri Maruthi Enterprises	27,709	27,709
Srinivasa Seeds	21,250	
Sri Rajeswari Enterprises	7,530	6,990
Sri Sai Bhargavi Tent House	2,17,731	2,17,731
Sri Sainath Cable TV	17,150	17,150
SRMG Turf	-3,000	-3,000
Sun Shade Solutions	-	174,000
S S Enterprises	2,67,972	2,76,972
Surya Pest Control Services	1,80,800	1,80,800
Technolofy Frontier (India) Pvt Ltd	-8,000	-8,000
Teja Electricals Works	1,25,672	1,25,672
Telephony -Depot	72,544	72,544
T V Media Entertainment	4,00,140	4,00,140
Union Petrol Services	-19,254	-19,254
Vaishnavi Physiotherapy & Sports Rehab	94,619	-
Vibha Logistic Pvt Ltd	2,74,357	2,74,357
Vision Technologies	-	88,044
Vikas Book Center	28,750	-
V Nagabhushaman	23,079	23,079
L Srinivas Photographer	39,745	-
Abdul Hameed	17,500	17,500

THE HYDERABAD CRICKET ASSOCIATION

Particulars	31.03.2021 Amount in INR	31.03.2020 Amount in INR
Ashoka Translines	8,66,960	17,16,960
Emkay Events	1,00,081	13,336
G Praveen Kumar	43,524	43,524
G Srinivasa Rao- Contractor	45,198	45,198
Gross World	79,294	
Gurus Enterprises	57,584	
K N Tent House	13,80,271	12,24,212
M Pavan	10,000	-
A to Z Shoppe	-	2,04,258
Madhumitha Constructions	22,759	22,759
A Mukund	-	24,500
Omer (Water World)	53,300	53,300
OMTEX Healthware	-	-
O Rajayya - Labour Contractor	1,37,200	1,37,200
Varna Opto	-	4,69,800
Pre-Receipts Annual Subscription 2021-22	2,04,631	-
Pre-Receipts - Annual Subscription 2020-21	-	1,52,706
Shekhar Hosiery	50,963	50,963
SP Enterprises	18,852	18,852
Sri Ganesh Agencies	14,742	14,742
Sudarshan Arts	18,394	18,394
Synergy Gateways	18,200	18,200
Sputnik Technologies	-600	-
Total	2,03,54,766	2,17,83,939

Sub Schedule - 2G — Dues to State Associations

Particulars	31.03.2021 Amount in INR	31.03.2020 Amount in INR
Bulsar District Cricket Association	62,000	62,000
The Andhra Cricket Association	67,600	67,600
Total	1,29,600	1,29,600

THE HYDERABAD CRICKET ASSOCIATION

Sub Schedule - 2H — Earnest Money Deposit Payable

Particulars	31.03.2021 Amount in INR	31.03.2020 Amount in INR
5th Avenue - EMD	25,000	25,000
Agarwal Electronics EMD	1,00,000	1,00,000
Agile Security Force (P) Ltd EMD	2,00,000	2,00,000
Events Now EMD	3,00,000	3,00,000
G Srinivasa Rao EMD	7,280	7,280
Guru Events and Caterers EMD	1,00,000	1,00,000
I Space Advertiser - EMD	7,900	7,900
K N Events EMD	25,000	25,000
Nirvan Hospitality EMD	1,00,000	1,00,000
Quartz Infra EMD	1,00,000	1,00,000
Ridge Events - Media (P) Ltd EMD	9,45,567	9,45,567
SMS - Servises Pvt Ltd	7,50,000	7,50,000
T K Sports EMD	40,952	40,952
T V Media - EMD	61,015	61,015
Updater Services EMD	2,00,000	2,00,000
Veerabhadra Tours & Travels EMD	2,00,000	2,00,000
Total	31,62,714	31,62,714

Sub Schedule - 2I — Decurity Deposits

Particulars	31.03.2021 Amount in INR	31.03.2020 Amount in INR
Deposit From Quartz	2,92,379	2,92,379
Security Deposit From Reliance	1,20,000	1,20,000
Security Deposit From Vision Interior	2,55,810	2,55,810
Total	6,68,189	6,68,189

Sub Schedule - 2J — Stale Cheques

Particulars	31.03.2021 Amount in INR	31.03.2020 Amount in INR
Stale Cheque - SBI	81,000	81,000
Stale Cheques - Canara Bank	13,73,447	6,88,397
Stale Cheques - Syndicate Bank	35,13,100	35,13,100
Stale Cheques - UCO	23,65,411	23,65,411
Total	73,32,958	66,47,908

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Sub Schedule - 2K — Statutory Dues

Particulars	31.03.2021 Amount in INR	31.03.2020 Amount in INR
TDS Payable		
TDS Payable 194 C (2%)	34,175	1,29,121
TDS Payable 194 I- Rent	9,55,016	8,55,608
TDS Payable 194 J - (10%)	16,84,752	71,59,040
CPF	1,61,595	4,78,085
Employees Contribution for - ESI	21,394	25,171
Employees Contribution for PF	1,49,165	4,41,283
ESI Payable	1,29,663	1,08,759
Gratuity Payable	1,13,43,208	96,87,970
Professional Tax	3,88,800	2,39,950
IGST Payable	-	1,19,30,480
CGST Payable	-	1,74,213
SGST Payable	-	1,74,213
Total	1,48,67,768	3,14,03,893

Sub Schedule - 3A — Payable to Professionals

Particulars	31.03.2021 Amount in INR	31.03.2020 Amount in INR
PFOL-18-19 - Honorarium	21,75,815	89,75,315
PFOL-18-19 - Umpire Fee	-	70,700
PFOL - Incentive to Ranji Team	20,50,000	20,50,000
PFOI - Pension to Umpires	48,000	48,000
Internal Audit Fee	-	2,16,000
PFOL-21 - Professional Fee	2,07,500	-
PFOL-21 - Remuneration to Sub Staff	46,88,125	-
Payable to ACLOs	-	3,42,000
Hafeez Ullah	-	45,000
Venugopal & Chenoy	-	3,50,000
R A Swaroop	17,842	1,7,842
C Suresh	1,38,750	-
D V Sitaram Murthy	8,00,000	8,00,000
Ashok Kumar	-	19,800
Kiran Kumar	8,414	8,414
Justice Dr Motilal B Naik	2,02,500	2,02,500
Justice M R Vikram	2,02,500	2,02,500
Arun Kumar J	2,16,000	2,16,000

THE HYDERABAD CRICKET ASSOCIATION

Particulars	31.03.2021 Amount in INR	31.03.2020 Amount in INR
Dr B Veeranna	24,300	24,300
K Shanker	36,000	36,000
P Prasanth	14,430	14,430
Ramana Kumar & Associates	-	20,000
Total	1,08,30,176	1,36,58,801

Sub Schedule - 3B — Cricket Development to Affiliated Clubs

Particulars	31.03.2021 Amount in INR	31.03.2020 Amount in INR
Abhinav Colts Club	1,50,000	1,50,000
Acrylic Cricket Club	3,00,000	3,00,000
Adams XI Club	1,50,000	1,50,000
Agarwal Seniors Club	1,50,000	1,50,000
Airforce Club	3,14,384	3,14,384
Akshit Cricket Club	1,00,000	1,00,000
All Saints Highschool Club	-3,50,000	-3,50,000
Amberpet Play Ground Sports Club	1,50,000	1,50,000
Ameerpet Cricket Club	1,50,000	1,50,000
Andhra Bank Club	9,00,000	9,00,000
Andhra Bank Colony Cricket Club	1,50,000	1,50,000
AOC Center Club	6,68,120	6,68,120
AP Civil Services Club	6,00,000	6,00,000
APCOB Club	14,00,000	14,00,000
APCPDCL Club	2,00,000	2,00,000
Apex Cricket Club	1,50,000	1,50,000
AP Highcourt Club	6,00,000	6,00,000
APSEB Club	9,00,000	9,00,000
APSRTC Club	4,00,000	4,00,000
Azad Cricket Club	57,640	57,640
Balaaji Cricket Club	1,97,640	1,97,640
Balaji Colts Club	1,50,000	1,50,000
BDL Cricket Club	6,00,000	6,00,000
Bharat Cricket Club	5,00,000	5,00,000
Bharatiya Cricket Club	1,50,000	1,50,000
BHEL Club	6,00,000	6,00,000
Boys Town Cricket Club	2,50,000	2,50,000
Brothers XI Cricket Club	1,50,000	1,50,000
Budding Stars Cricket Club	1,50,000	1,50,000

THE HYDERABAD CRICKET ASSOCIATION

Particulars	31.03.2021 Amount in INR	31.03.2020 Amount in INR
Cambridge XI Club	1,50,000	1,50,000
Canara Bank Cricket Club	6,00,000	6,00,000
CCMB Club	2,82,879	2,82,879
CCOB Club	1,50,000	1,50,000
Central Bank Club	6,00,000	6,00,000
Charminar Cricket Club	1,50,000	1,50,000
Cheerful Chums Club	1,50,000	1,50,000
Chums XI Club	1,50,000	1,50,000
CK Blues Club	1,50,000	1,50,000
Classic Cricket Club	1,50,000	1,50,000
Commercial Taxes Club	6,00,000	6,00,000
Concord Cricket Club	1,50,000	1,50,000
Consult Cricket Club	1,50,000	1,50,000
Continental Cricket Club	1,50,000	1,50,000
Cosmos Cricket Club	1,50,000	1,50,000
Crown Cricket Club	1,50,000	1,50,000
Customs & Central Excise Club	9,00,000	9,00,000
Deccan Blues Club	1,50,000	1,50,000
Deccan Chronical Club	4,00,000	4,00,000
Deccan Colts Club	1,50,000	1,50,000
Deccan Wanderers Club	1,50,000	1,50,000
Dhruv XI Club	1,50,000	1,50,000
East Maredpally Club	1,50,000	1,50,000
E C I L Club	4,50,000	4,50,000
Ekalavya Cricket Club	1,50,000	1,50,000
Elegant Cricket Club	1,50,000	1,50,000
Eleven Masters Club	1,50,000	1,50,000
Enconsc Cricket Club	1,50,000	1,50,000
Evergree Cricket Club	3,00,000	3,00,000
Fathemaiddan Club	9,00,000	9,00,000
FCI Cricket Club	13,23,000	13,23,000
Future Stars Cricket Club	1,50,000	1,50,000
Gaganmahal Blues Club	1,50,000	1,50,000
Galaxy Cricket Club	1,50,000	1,50,000
Gemini Friends Club	93,820	93,820
Golconda Cricket Club	1,50,000	1,50,000
Goud's Cricket Club	27,640	27,640
Greenlands Cricket Club	1,50,000	1,50,000
Green Turf Club	1,50,000	1,50,000

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Particulars	31.03.2021 Amount in INR	31.03.2020 Amount in INR
Gujarati Cricket Clun	3,00,000	3,00,000
Gunrock Cricket Club	2,50,000	2,50,000
HAL Sports Club	6,00,000	6,00,000
HMT Bearings Club	12,00,000	12,00,000
HMWSSB Cricket Club	4,50,000	4,50,000
HPS Begumpet Club	6,00,000	6,00,000
HPS Ramanthapur Club	6,00,000	6,00,000
Hyderabad Blues Club	1,50,000	1,50,000
Hyderabad Bottling Club	4,00,000	4,00,000
Hyderabad Cricket Academy Club	1,50,000	1,50,000
Hyderabad District Club	2,00,000	2,00,000
Hyderabad Games Club	1,50,000	1,50,000
Hyderabad Industries Club	4,42,544	4,42,544
Hyderabad Patriots Club	1,50,000	1,50,000
Hyderabad Phanthers Club	1,50,000	1,50,000
Hyderabad Titan Club	1,50,000	1,50,000
Hyderabad Union Club	1,00,000	1,00,000
Hyderabad Wanderers Club	1,50,000	1,50,000
IDL Recreation Club	8,99,150	8,99,150
IICT Staff Club	6,00,000	6,00,000
Imperial Club	47,640	47,640
Income Tax Receration Club	6,00,000	6,00,000
India Cements Club	6,00,000	6,00,000
Indian Airlines Club	6,00,000	6,00,000
International Cricket Club	1,50,000	1,50,000
IT Recreation Club	2,00,000	2,00,000
Jai Bhagavati Club	1,00,000	1,00,000
Jai Hanuman Cricket Club	1,50,000	1,50,000
Kaktiya Cricket Club	1,50,000	1,50,000
Khalsa Cricket Club	1,50,000	1,50,000
Kishoresons Detergents Club	3,00,000	3,00,000
Kosaraju Cricket Club	1,50,000	1,50,000
Lalbahadur Cricket Club	2,50,000	2,50,000
Lalbahadur Playground Club	2,00,000	2,00,000
LIC Club	14,00,000	14,00,000
Loknayak Cricket Club	2,50,000	2,50,000
Lucky XI Club	1,50,000	1,50,000
Mahavir Cricket Club	3,00,000	3,00,000
Mahbub College Club	4,00,000	4,00,000

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Particulars	31.03.2021 Amount in INR	31.03.2020 Amount in INR
Mahmood Cricket Club	1,50,000	1,50,000
Manchester Cricket Club	1,50,000	1,50,000
Manikumar Cricket Club	1,50,000	1,50,000
Maredpally Blues Club	1,50,000	1,50,000
Maredpally Colts Club	1,50,000	1,50,000
Maredpally Cricket Club	1,50,000	1,50,000
Maredpally Sporting Club	3,00,000	3,00,000
Maredpally Youngmen Club	1,50,000	1,50,000
Mayur Cricket Club	1,50,000	1,50,000
MCH Cricket Club	6,00,000	6,00,000
Megacity Cricket Club	1,50,000	1,50,000
Midhani Cricket Club	3,30,358	3,30,358
ML Jaisimha Club	1,50,000	1,50,000
National Cricket Club	37,640	37,640
National Insurance Club	6,00,000	6,00,000
Natraj Cricket Club	1,50,000	1,50,000
Navjeevan Friends Club	1,50,000	1,50,000
New Blues Cricket Club	3,00,000	3,00,000
New Stars Cricket Club	1,50,000	1,50,000
NFC Cricket Club	6,00,000	6,00,000
Nizam College Club	4,00,000	4,00,000
Noble Cricket Club	1,50,000	1,50,000
Osmania Medical Club	2,42,545	2,42,545
OU Club	12,54,685	12,54,685
Ours Cricket Club	1,50,000	1,50,000
Oxford Blues Club	1,50,000	1,50,000
Parishrama Bhawan Club	14,00,000	14,00,000
Pasha Bedi Club	3,00,000	300,000
Picket Cricket Club	3,00,000	300,000
P Krishnamurthy Club	1,50,000	1,50,000
Postal Club	6,00,000	6,00,000
Prakasham Nagar Club	1,50,000	1,50,000
Raju Cricket Academy	1,50,000	1,50,000
Raju Cricket Club	1,50,000	1,50,000
Rakesh Cricket Club	1,50,000	1,50,000
Rangareddy District Club	1,50,000	1,50,000
RBI Club	12,00,000	12,00,000
R Dayanand Cricket Club	-1,09,850	-1,06,180
Reliance Cricket Club	1,00,000	1,00,000

THE HYDERABAD CRICKET ASSOCIATION

Particulars	31.03.2021 Amount in INR	31.03.2020 Amount in INR
R J Cricket Club	1,50,000	1,50,000
Rohit XI Club	1,50,000	1,50,000
Roshanara Receration Club	1,50,000	1,50,000
Royal Cricket Club	1,50,000	1,50,000
Rushi Raj Cricket Club	3,00,000	3,00,000
Sacred Heart Cricket Club	3,00,000	3,00,000
Safilguda Cricket Club	1,50,000	1,50,000
Sagar Cricket Club	3,00,000	3,00,000
Saint Sai Cricket Club	1,50,000	1,50,000
S A Sports Amberpet Cricket Club	7,00,000	7,00,000
Satya Cricket Club	1,50,000	1,50,000
Satyam Clots Cricket Club	1,50,000	1,50,000
Sayi Satya Cricket Club	1,50,000	1,50,000
S B H Cricket Club	6,00,000	6,00,000
S B I Cricket Club	6,00,000	6,00,000
S C R S A Club	3,02,080	3,02,080
Secunderabad Cricket Club	4,00,000	4,00,000
Secunderabad Union Cricket Club	1,50,000	1,50,000
Shalimar Cricket Club	1,50,000	1,50,000
Shanthi Cricket Club	150,000	1,50,000
S N Group Cricket Club	7,00,000	7,00,000
Southend Raymonds Club	3,00,000	3,00,000
Southern Stars Cricket Club	1,50,000	1,50,000
Sporting XI Cricket Club	93,820	93,820
Sportive Cricket Club	1,50,000	1,50,000
Sri Chakra Cricket Club	1,50,000	1,50,000
Sri Krishna Blues Cricket Club	1,50,000	1,50,000
Sri Shyam Cricket Club	1,00,000	1,00,000
St Andrews	50,000	50,000
Starlets Cricket Club	1,50,000	1,50,000
St Mary's Cricket Club	3,00,000	3,00,000
St Patrick's High School	6,00,000	6,00,000
Sungrace Cricket Club	1,50,000	1,50,000
Sun Shine	1,50,000	1,50,000
Super Stars Cricket Club	1,50,000	1,50,000
Sutton Cricket Club	1,50,000	1,50,000
Swastik Union Cricket Club	1,50,000	1,50,000
Syndicate Bank Receration Club	2,42,544	2,42,544
Tarakarama Cricket Club	1,50,000	1,50,000

THE HYDERABAD CRICKET ASSOCIATION

Particulars	31.03.2021 Amount in INR	31.03.2020 Amount in INR
Team Kun Cricket Club	1,50,000	1,50,000
Team Speed Cricket Club	1,50,000	1,50,000
Telangana Club	3,50,000	3,50,000
Time Cricket Club	1,00,000	1,00,000
Tirumala Cricket Club	1,50,000	1,50,000
United Cricket Club	1,50,000	1,50,000
Universal Cricket Club	1,50,000	1,50,000
Venus Cybertech Club	5,00,000	5,00,000
Victoria Cricket Club	1,50,000	1,50,000
Victory Cricket Club	3,00,000	3,00,000
Vidyut Soudha Receration Club	5,00,502	5,00,502
Vijayanand Cricket Club	1,50,000	1,50,000
Vijay Bharat Cricket Club	1,50,000	1,50,000
Vijay Cricket Club	1,50,000	1,50,000
Vijay Hanuman Cricket Club	1,50,000	1,50,000
Vijaynagar Cricket Club	1,50,000	1,50,000
Vijaypuri Willowmen Cricket Club	1,50,000	1,50,000
Visaka Cricket Club	5,00,000	5,00,000
V S T Cricket Club	6,00,000	6,00,000
Walker Town Cricket Club	1,50,000	1,50,000
West Marredpally Cricket Club	1,50,000	1,50,000
Yadav Dairy Cricket Club	1,50,000	1,50,000
Young Citizens Cricket Club	1,50,000	1,50,000
Young Master Cricket Club	1,50,000	1,50,000
Youth Cricket Club	1,50,000	1,50,000
Zinda Tilismath Cricket Club	1,50,000	1,50,000
Total	6,10,48,781	6,10,52,451

THE HYDERABAD CRICKET ASSOCIATION

Sub Schedule - 3C — Cricket Development to District Associations

Particulars	31.03.2021 Amount in INR	31.03.2020 Amount in INR
Adilabad District Association	9,12,400	9,00,000
Karimnagar District Association	13,24,800	13,00,000
Khammam District Association	3,24,800	3,00,000
Mahaboob Nagar District Association	7,30,750	4,99,000
Medak District Association	1,24,800	1,00,000
Nalgonda District Association	19,50,000	19,50,000
Nizamabad District Association	2,18,600	2,00,000
Warangal District Association	9,58,806	9,34,006
Total	65,44,956	61,83,006

Schedule 9A — Dues from Secretaries / Managers / Employees / Others

Particulars	31.03.2021 Amount in INR	31.03.2020 Amount in INR
AAE - Ahmed Khan	-494	-494
AAE - Anna Maria	-35,326	-35,326
AAE Anupama Reddy	-10,100	-7,432
AAE - Anuradha Nirmal Kumar	6,000	6,000
AAE - Appa Rao	10,000	10,000
AAE - A Ratna Kumari	5,000	5,000
AAE - A S RAJU	-5,072	-65,072
AAE - A Srinivas	6,865	6,865
AAE - A Tulasi Reddy	-11,685	-11,685
AAE - Ben Johnson	50,000	50,000
AAE - B Raghavendra	20,000	20,000
AAE - B Sai Karthik	27,600	11,000
AAE - B Sandeep	-32	-32
AAE - B Shiv Ram	4,775	11,921
AAE - Chitti Sridhar	81,359	20,000
AAE - Ch Prabhakar	25,675	7,291
AAE - Curator	-18,390	13,000
AAE - C Vamshi	10,000	10,000
AAE - Dattatreya Nalge	-40	-20,000
AAE - Dayanand	-442	-442
AAE - D Narsing Rao	8,229	8,229

THE HYDERABAD CRICKET ASSOCIATION

Particulars	31.03.2021 Amount in INR	31.03.2020 Amount in INR
AAE - D S Varma	60,000	60,000
AAE Fayeem	-100	-100
AAE - Fouzan	20,000	20,000
AAE - G J Sounder Rajan	-7,850	-7,850
AAE - G J Sundar Rao	-19,476	-19,476
AAE - G Murali Kumar	-24,400	-24,400
AAE J Mallesh	-367	19,633
AAE - J SAI LAXMAN (I T Dept.)	6,913	6,913
AAE - Kavitha	8,094	8,094
AAE - K Naresh Kumar	5,480	980
AAE - K Pratap	20,337	30,037
AAE - K Vijayanand	-40	-40
AAE - K Vinod Kumar	10,001	10,001
AAE - L Rajender	10,000	10,000
AAE - Manasa	12,042	
AAE - Maria Clare	810	810
AAE - Md Azam Rizwan	10,000	10,000
AAE - Mirsami Ali	-15,460	-15,460
AAE - M Keerthana	4,474	4,474
AAE - Mohd Yousuf		7,500
AAE - Mudassir	2,000	2,000
AAE - Mukesh	21,700	-478
AAE - Najeem	35,081	25,246
AAE - N Anirudh	4,000	4,000
AAE - O Srikanth Reddy	49,605	14,971
AAE - Parwez Khan	-13	-13
AAE P Bhavanarayana	10,000	10,000
AAE - P Janga Chary	2,977	-35,731
AAE - Praveen Kumar	211	
AAE - Revathi	5,000	5,000
AAE Satya Sekhar Babu	10,000	10,000
AAE - Seshavataram	2,225	2,225
AAE - Shyam Sundar	14,233	-766
AAE - Shyam Sunder (Canteen)	-1,604	-1,604
AAE - Sleeva Peter	-30,000	-30,000
AAE - Sneha More	15,000	15,000
AAE - Srinidhi Yadav	500	500
AAE Subhadra Suri	6,395	6,395

THE HYDERABAD CRICKET ASSOCIATION

Particulars	31.03.2021 Amount in INR	31.03.2020 Amount in INR
AAE - Surender K Agarwal	10,500	30,555
AAE - Swapna Deep	-2	-2
AAE - Syed Miraj	2,00,000	
AAE Veknata Pathi Raju	4,000	
AAE - Vinod Ingle	-13,385	-16,415
AAE - Yash Kapadia	4,000	4,000
Coach Anirudh	5,000	5,000
CS - Anandam BHEL	2,90,795	2,90,795
CS - C. DAYANAND	52,900	52,900
CS - G Laxman	55,000	55,000
CS - J. Jagan Mohan Rao	1,22,282	1,22,282
CS - M Sailesh Kumar	2,000	
CS - N Prakash Rao		-58,453
CS - Satya Shekar Babu	1,32,000	1,32,000
CS - Vinod Kumar	-13,484	-13,484
Manager - A Rajender Reddy		-38,016
Manager - Archana Narahari	20,091	20,091
Manager - Bikshapati Goud	3,16,000	3,16,000
Manager Harsha Harinarayan	10,024	10,024
Manager - Laxmikanth Rathod (OU)	1,50,000	1,50,000
Manager - M Narender Goud	-1,33,015	-1,33,015
Manager - P Jaggulal	-27,500	-27,500
Manager - P Maraiiah	41,232	41,232
Manager - Prateek	10,000	10,000
Manager - P Surya Prakash	-51,715	-51,715
Manager - Rajasekhar M	50,000	40,610
Manager - SRD Kamath	-3,256	-3,256
Total	16,55,157	11,25,317

Sub Schedule - 10A — Prepaid Expenses

Particulars	31.03.2021 Amount in INR	31.03.2020 Amount in INR
Prepaid AMC DGsets	-	1,34,333
Prepaid AMC Xerox	-	4,611
Prepaid Insurance	4,25,933	-
Total	4,25,933	1,38,944

THE HYDERABAD CRICKET ASSOCIATION

Sub Schedule - 10B — Income Tax

Particulars	31.03.2021 Amount in INR	31.03.2020 Amount in INR
TDS Receivable		
AY 2010-11	21,537	21,537
AY 2011-12	11,93,773	11,93,773
AY 2012-13	61,73,605	61,73,605
AY 2013-14	81,02,003	81,02,003
AY 2014-15	1,13,74,201	1,13,74,201
AY 2016-17	96,32,175	96,32,175
AY 2017-18	76,08,113	76,08,113
AY 2018-19	83,30,679	83,30,679
TDS Receivable AY 2019-20	2,04,82,706	2,04,82,706
TDS Receivable AY 2020-21	3,97,21,355	3,97,21,355
TDS Receivable AY - 2021-22	2,03,65,363	-
TDS Receivable- Prior to AY 2010-11	14,60,037	14,60,037
IT Ad Hoc Paid	35,00,000	35,00,000
IT Paid for 2006-07	1,89,13,860	1,89,13,860
IT Paid for 2007-08	74,78,000	74,78,000
IT Paid for 2008-09	1,74,78,000	1,74,78,000
IT Paid for 2009-10	4,39,36,929	4,39,36,929
IT Paid for 2010-11	5,33,07,100	5,33,07,100
IT Paid for 2011-12	4,73,76,022	4,73,76,022
IT Paid for 2015-16	88,54,379	88,54,379
Total	33,53,09,837	31,49,44,474

Sub Schedule - 11A — Indian Premier League

Particulars	31.03.2021 Amount in INR	31.03.2020 Amount in INR
IPL-12		
Reimbursement of Expenses	-	49,96,540
Reward Money	-	25,00,000
Ground Fee	-	4,20,00,000
Total	-	4,94,96,540

THE HYDERABAD CRICKET ASSOCIATION

Sub Schedule - 11B — Domestic Matches

Particulars	31.03.2021 Amount in INR	31.03.2020 Amount in INR
U/16 Vijay Merchant		
Hosting Subsidy	-	12,00,000
Reimbursement of Expenses	-	2,15,040
Reimbursement of Match Fee	-	10,92,000
Subsidy	-	8,00,000
U/19 Coochbehar		
Hosting Subsidy	-	16,00,000
Reimbursement of Expenses	-	2,31,000
Reimbursement of Match Fee	-	43,68,000
Subsidy	-	8,00,000
U/19 Vinoo Mankhad		
Subsidy	-	3,20,000
Reimbursement of Match Fee	-	10,92,000
Ranji Tournaments		
Ranji with Andhra	-	19,06,000
Ranji with Bengal	-	19,20,000
Ranji with Rajasthan	-	23,82,160
Ranji with Delhi	-	19,20,000
Ranji with Kerala	-	23,97,280
Ranji with Punjab	-	17,52,000
Ranji with Gujarat	-	23,80,480
Ranji with Vidarbha	-	23,99,780
Senior Women one Day Tournament		
Reimbursement of Match Fee	10,31,250	12,31,250
Subsidy	3,75,000	3,20,000
Senior Women T-20 Rajkot		
Reimbursement of Match Fee	-	4,53,125
Subsidy	-	2,40,000
Syed Mustaq Ali T 20		
Reimbursement of Match Fee	13,56,250	15,49,625
Subsidy	3,75,000	3,50,000
U/19 Woman 1 Day		
Subsidy	-	3,20,000
Reimbursement of Match Fee	-	5,72,000
U/23 Men One Day Tournament		
Reimbursement of Match Fee	-	18,20,000
Subsidy	-	3,20,000

THE HYDERABAD CRICKET ASSOCIATION

Sub Schedule - 11B — Domestic Matches

Particulars	31.03.2021 Amount in INR	31.03.2020 Amount in INR
U/23 Women South Zone		
Reimbursement of Match Fee	-	5,72,000
Subsidy	-	3,20,000
U/23 Women T:20		
Reimbursement of Match Fee	-	3,47,875
Subsidy	-	4,40,000
U-25 Colonel CK Naidu		
Hosting Subsidy	-	16,00,000
Reimbursement of Match Fee	-	72,45,000
Reimbursement of Expenses	-	4,86,328
Subsidy	-	8,00,000
U/19 Challenger Trophy		
Subsidy	-	37,12,210
Vijay Hazare (K Subbaih Pillai)		
Reimbursement of Match Fee	28,80,500	34,40,500
Subsidy	3,75,000	4,80,000
Total	63,93,000	5,53,95,653

Sub Schedule - 11C — International Matches

Particulars	31.03.2021 Amount in INR	31.03.2020 Amount in INR
T-20 India Vs West Indies		
Hosting Fee	-	1,50,00,000
Instadia Rights	-	2,15,00,000
LED Screen	-	4,00,000
Royalty	-	1,69,492
Sale of Tickets	-	3,18,48,814
Total	-	6,89,18,306

THE HYDERABAD CRICKET ASSOCIATION

Sub Schedule - 15A — Indian Premier League

Particulars	31.03.2021 Amount in INR	31.03.2020 Amount in INR
IPL-12	-	2,80,63,162
Total	-	2,80,63,162

Sub Schedule - 15B — Domestic Matches

Particulars	31.03.2021 Amount in INR	31.03.2020 Amount in INR
U 14 Tournaments	-	46,10,875
U/16 - Vijaymerchant	39,580	70,68,099
U/16 Women South Zone Inter State	-	20,29,277
U/19 Coochbehar	-	1,26,10,164
U/19 - Vinoo Mankad	-	41,91,541
Ranji Trophy Matches	-	2,40,22,112
Sr Women 1 Day Tournament	78,95,479	46,98,271
Sr Women Twenty 20 - Rajkot	3,240	15,28,598
Syed Mustaq Ali T 20	92,40,095	48,00,950
U/19 Woman 1 Day	-	31,39,920
U/23 Men One Day Tournament	-	44,42,314
U/23 Women South Zone	-	34,26,104
U/23 Women T:20	-	36,97,498
U-25 Col. CK Naidu	-	1,49,26,260
Vijay Hazare (K Subbaih Pillai)	83,87,918	69,04,108
U 14 District	-	2,17,190
U/19 Challengers Trophy	-	40,28,486
League Matches	4,03,21,853	1,87,60,099
Total	6,58,88,165	12,51,01,866

Sub Schedule - 15C — International Matches

Particulars	31.03.2021 Amount in INR	31.03.2020 Amount in INR
T:20 - India vs West Indies	-	2,18,95,002
Total	-	2,18,95,002

THE HYDERABAD CRICKET ASSOCIATION

Sub Schedule 16A — Ground Maintenance

Particulars	31.03.2021 Amount in INR	31.03.2020 Amount in INR
Ground Maintenance - ECIL/NFC	41,896	67,787
Ground Maintenance - Gymkhana	2,28,332	7,563
Ground Maintenance - Uppal	1,78,062	15,02,584
Total	4,48,290	15,77,934

Sub Schedule 16B — Trial & Practice Matches

Particulars	31.03.2021 Amount in INR	31.03.2020 Amount in INR
Ranji Practice Match	-	54,180
Women Practice Match	-	13,598
Practice Matches	4,789	6,58,280
Total	4,789	7,26,058

Sub Schedule 16C — Honorarium & TA/DA

Particulars	31.03.2021 Amount in INR	31.03.2020 Amount in INR
Honorarium to HCA Coaches/Selectors	2,86,226	28,65,002
TA / DA Selectors	-	11,87,500
TA & DA to Scorers		15,57,100
TA & DA to Umpires		48,01,600
Payment to Video Analyst		1,05,000
Incentive to Players		1,11,112
Total	2,86,226	1,06,27,314

THE HYDERABAD CRICKET ASSOCIATION

Sub Schedule 16D — Dresses & Material / Shoes to players / Umpires

Particulars	31.03.2021 Amount in INR	31.03.2020 Amount in INR
Dresses to Others	-	2,20,727
Dresses to Players	-	12,552
Dresses to Scorers	-	2,44,527
Dresses to Umpires	-	3,87,100
Total	-	8,64,906

Sub Schedule 16E — Repairs & Maintenance

Particulars	31.03.2021 Amount in INR	31.03.2020 Amount in INR
AMC - Gensets	1,34,333	2,17,255
Maintenance of Flood Lights	-	5,01,750
Maintenance of Turnstiles	-	12,46,498
Garden Maintenance	9,300	2,380
Maintenance to Groundfos	-	62,318
Repairs to Gen Sets	-	51,578
Repairs to Ground Equipment	1,23,178	3,78,646
Stadium Maintenance	15,82,518	9,98,799
Stadium Maintenance - Gymkhana	-	9,71,605
Total	18,49,329	44,30,829

Sub Schedule 16F — Coaching Camp Expenses - HCA

Particulars	31.03.2021 Amount in INR	31.03.2020 Amount in INR
Rehabilitation Camp	-	16,212
Scorers Seminar	-	26,700
Training Material Expenses	-	3,45,640
Umpires Seminar	-	1,69,708
Total	-	5,58,260

THE HYDERABAD CRICKET ASSOCIATION

Sub Schedule 19A — General & Admin Expenses

Particulars	31.03.2021 Amount in INR	31.03.2020 Amount in INR
Accommodation Charges	-	3,46,479
Advertisement Charges	6,79,862	1,97,427
Bank Charges	19,960	17,464
Car Hire Charges	24,161	70,956
Consultancy Fee	3,85,000	
Conveyance	88,390	1,54,139
Conveyance -Gymkhana	1,150	25,020
Courier Charges	23,685	26,704
Dressing Room Expenses	-	1,53,000
Election Expenses	-	3,63,140
Electrical Inspection Charges	19,500	44,855
Electricity - Gymkhana	2,97,451	3,58,278
Electricity - Uppal	35,65,162	77,91,741
Ex-Gratia to Players	-	11,33,333
Funeral Expenses	-	2,00,000
Felicitation Function	1,16,253	-
Gifts & Tropies	7,500	-
House Keeping Expenses	16,70,649	16,86,278
Incentive	-	5,00,000
Independence Day Celebration	11,070	4,977
Manager Allowances	-	36,00,000
Medical Costs	19,80,801	8,77,694
Office Expenses	5,47,701	1,77,476
Photograph Charges	17,000	24,000
Pooja Expenses	98,188	2,45,800
Postage	12,271	20,519
Printing	17,800	3,74,076
Property Tax Paid	25,00,000	25,00,000
Refreshment- Gymkhana	31,758	23,474
Refreshments	2,40,161	3,86,260
Republic Day Celebration	16,650	7,948
Security Charges	64,67,306	47,94,343
Stationery	41,371	78,463
Stationery - Gymkhana	11,849	1,920
TA / DA for HCA Works	2,000	-
Telephones - Land Line	2,98,018	6,49,979
Telephones - Mobile	61,461	2,18,648

THE HYDERABAD CRICKET ASSOCIATION

Particulars	31.03.2021 Amount in INR	31.03.2020 Amount in INR
Transportation	40,070	99,708
Travelling Expenses	-	4,76,343
Washing Charges	15,920	5,380
Water at Gymkhana	5,340	43,020
Water Bill of HMWSSB	1,71,296	3,05,784
Water Charges	1,48,150	2,56,430
Website Charges	65,000	65,000
Xerox Charges	11,500	7,850
BCCI - Annual Subscription	500	2,242
Service Tax	-	5,67,39,924
Rental Charges (Room)	-	1,80,000
Debit Balance Written Off	949	9,222
Sign Board Expenses	-	4,65,000
Total	1,97,12,853	8,57,10,293

Sub Schedule 19B — Legal & Professional Fee

Particulars	31.03.2021 Amount in INR	31.03.2020 Amount in INR
Legal Charges	5,000	-
Legal Fee	-	6,000
Professional Fee	34,94,217	83,66,766
Total	34,99,217	83,72,766

Sub Schedule 19C — Meeting Expenses

Particulars	31.03.2021 Amount in INR	31.03.2020 Amount in INR
BCCI Meetings	471,881	-
APEX Meeting Expenses	17,931	-
AGM / General Meeting	3,69,236	4,08,038
SGM Meeting Expenses	-	1,09,810
COA's Fee for Attending Meetings	-	9,00,000
Total	8,59,048	14,17,848

THE HYDERABAD CRICKET ASSOCIATION

Sub Schedule 19D — Repairs & Maintenance

Particulars	31.03.2021 Amount in INR	31.03.2020 Amount in INR
AMC for Computers		36,051
Generator Maintenance		4,01,264
Maintenance to CCTVs		1,37,940
Plantation & Beautification	80,417	1,24,250
Repairs & Maintenance ACs	49,591	4,16,435
Repairs at District Association	2,31,750	
Repairs & Maintenance of Computer	1,51,200	45,484
Repairs to Camera Poles	-	36,960
Repairs to Electrical Maintenance	1,48,998	2,23,825
Repairs to Ice Machine	-	11,325
Repairs to Cash Counting Machine	-	5,000
Repairs to Typewriter	-	550
Repairs to Xerox Machine	9,509	8,360
AMC - Air Condition	-	7,16,480
AMC - Fire Fighting System	47,410	1,13,784
AMC for Software	51,600	-
AMC - Xerox	4,611	6,389
Repairs to Pumps	30,548	2,67,202
Repairs to Video Equipments	-	33,080
AMC - Lifts	-	5,78,974
Turf Equipment maintenance	-	1,20,468
Maintenance of Swimmingpool	-	12,321
Repairs to Score Board	-	30,000
Repairs of Fire Extinguishers	3,31,556	4,74,110
Repairs to Super Saffer	-	29,410
Repairs to TV's	-	9,830
Total	11,37,190	38,39,492

Sub Schedule 19E — Interest & Penalty

Particulars	31.03.2021 Amount in INR	31.03.2020 Amount in INR
GST Late Fee	1,000	18,550
Interest on CPF	-	5,000
Total	1,000	23,550

THE HYDERABAD CRICKET ASSOCIATION

THE HYDERABAD CRICKET ASSOCIATION FINANCIAL YEAR 2020-21

SCHEDULE “22” SIGNIFICANT ACCOUNTING POLICIES

1. REGISTRATION AND OBJECTS

The Hyderabad Cricket Association (Association) is a registered Society under the A.P (Telangana Area) Public Societies Registration Act 1350 Fasli (ACT of 1350 Fasli) bearing Registration No. 207/1961.

The Association is an Affiliated Member of the Board of Control for Cricket in India.

The Primary Object of the Association as per the Memorandum, Rules and Regulations are the Promotion and Development of the Game of Cricket.

The Hyderabad Cricket Association is duly registered u/s 12A of Income Tax Act 1961.

2. SIGNIFICANT ACCOUNTING POLICIES.

a. Basis of Accounting and Preparation of Financial Statements.

The financial statements of the Association have been prepared in accordance with the generally accepted accounting principles in India and the accounting standards issued by ICAI in accordance with the Accrual method of accounting. The Association adheres to the historical cost convention.

The accounting policies adopted in the preparation of the accounts are consistent with those followed in the previous year.

b. Use Of Estimates.

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the periods in which the results are known / materialise.

THE HYDERABAD CRICKET ASSOCIATION

c. Revenue Recognition

Revenue earned is recognised in the books when there is reasonable certainty in collection thereof and in cases of reasonable uncertainty its recognition is postponed till ultimate collection. Interest Income is accounted on accrual basis.

d. Infrastructure Subsidy towards cost of capital assets.

Funds received in earlier years from the Board of control for cricket in India (BCCI) for construction of Stadium being capital receipts are reflected as 'Infrastructure Subsidy-BCCI'. The subsidy has been utilized for the purpose of developing and construction of cricket stadium and infrastructure facilities.

An amount equivalent to the depreciation of the assets is withdrawn from the subsidy and is credited to the Income & Expenditure account.

e. Fixed Assets:

Fixed Assets are stated at cost. Cost includes taxes (other than input tax credit claimed), duties, freight and other incidental expenses relating to acquisition and installation of fixed assets.

f. Depreciation:

Depreciation is charged on Fixed Assets as per Written down value method as per the rates and method prescribed under the Income Tax Act 1961.

g. Investments:

Current investments are stated at lower of cost or fair market value. Long term investments are stated at cost after providing for diminution in value. Provision for diminution in value is made only when the decline is other than temporary in the opinion of the management.

h. Stock of cricket material, dress material and other material:

The closing stocks are valued at cost (weighted average cost) or net realisable value, whichever is lower.

THE HYDERABAD CRICKET ASSOCIATION

i. Sundry Debtors:

Sundry Debtors are stated at their realizable value after providing for the bad debts as considered necessary by the management.

j. Employee Benefits:

Contributions towards Employee's Provident Fund maintained by the central government and the associations contribution to the fund is charged to Income & Expenditure Account.

The provision for gratuity made at the end of year is estimated in accordance with the payment of Gratuity Act, 1972.

Other benefits are recognized as and when they are payable/paid.

k. Events occurring after Balance Sheet date:

Events that can be reasonably ascertained are provided for, if in the opinion of the management, there is a probability that the future outcome materially impacts the association.

l. Contingent Liabilities and Provisions:

Contingent liabilities arising from claims, litigation, assessment, fines, penalties etc., are provided for when it is probable that a liability may be incurred and the amount can be reliably estimated.

For **M/s. Sekhar and Suresh**
Chartered Accountants

For **THE HYDERABAD CRICKET ASSOCIATION**

C. Suresh
(Partner)

MURTUJA KHAN
FINANCE MANAGER

SUNEEL KANTE
CEO

FRN:006155S
M. No. 029709

Place: Hyderabad
Date: 25.09.2023
UDIN: 23029709BGXRMC3531

THE HYDERABAD CRICKET ASSOCIATION

THE HYDERABAD CRICKET ASSOCIATION FINANCIAL YEAR 2020-21

SCHEDULE 23: NOTES TO ACCOUNTS

1. Governance

During the year the Association was governed by the elected Apex Council.

2. Corporate Boxes

To mobilize funds for the International Cricket Stadium Uppal, the Association licensed 40 Corporate Boxes of 20 seats each, for a consideration of Rs. 16,00,000 per Box for which the Association entered into an Agreement with the Licensees.

Further, the Association allotted four Corporate Boxes to Visaka Industries Limited, three Corporate Boxes to GMR Hyderabad International Airport Limited and two Corporate Boxes to Bharathi Cement Corporation Private Limited in accordance to their sponsorship agreements entered with them. From the aggregate amount received against these sponsorships, an amount of Rs. 144 Lakhs (Rs .16 lakhs per box for 9 boxes) was transferred to Corporate Boxes Earmarked Fund Account.

The Agreements are valid for a period of 15 years or 10 International Matches whichever is later with the effective date reckoned from the first International Match played at the Stadium after the date of Agreements.

As per the Accounting Policy, an amount of Rs. 10,13,333 is transferred from Corporate Boxes Earmarked Fund A/c to Income & Expenditure Account, every year.

3. Infrastructure Subsidy

As per BCCI norms, the Association is entitled to an Infrastructure Subsidy upto 50% of maximum expenditure of Rs. 100 crores. As per the current BCCI norms, by FY 2012-13 the Association had received Rs. 49.78 crores being the eligible infrastructure subsidy.

THE HYDERABAD CRICKET ASSOCIATION

During the year Association has transferred Rs.1,60,70,875/- to Income from Infrastructure Subsidy –BCCI, being the depreciation on the Assets acquired out of the Infrastructure Subsidy in the proportion of the Subsidy to the total cost of the assets as on 31st March 2014.

4. Fixed Assets

During the year, physical verification of the fixed assets has not been carried out.

5. Income From BCCI.

During the year a sum of Rs. 20,00,00,000/- received from BCCI has been considered under the head 'Grants'. In this regard there is no written agreement between the Association and BCCI nor any documentary evidence. Under the circumstances the nature of the Account as considered by the Association is relied upon.

During the year an amount of Rs. 74,15,600/- has not been considered as income on which TDS of Rs. 1,48,312/- has been done by BCCI, in the absence of relevant communication from BCCI and non-receipt of the said amount. It is ascertained that the said amount relates to 50% Match Fee payable to Ranji Trophy Cricketers and Senior Women Cricketers of the 2019-20 season in respect of 50% compensation for the 2020-21 cricketing season lost on account of the Covid -19 situation.

Further, the Account of BCCI is subject to reconciliation and consequential adjustments if any.

Other incomes from BCCI include subsidy, hosting subsidy, Ground fee, Match fee and Reimbursement of Expenses.

6. Inventories

The Association has not maintained proper stock records in respect of inventories and consumables. In the absence of the proper records values of the closing inventory have been adopted on the basis of inventory statements provided by

THE HYDERABAD CRICKET ASSOCIATION

the Management. Thus, the said inventory statements have formed the sole basis in respect of the adoption of inventory quantities and values as of 31st March 2021 which are stated in the Balance Sheet as Rs. 1,07,76,997/-

7. Accounts Receivable and Accounts Payable

Sundry Creditors and other payables as on 31.03.2021 are subject to confirmation by the parties. Similarly, Advances made by the Association and other amounts due to it are subject to confirmation by the parties. A number of these outstanding and receivable amounts have continued for more than three years and are barred by limitation.

8. Employees Benefits

A. Provident fund

During the financial year ending 31st March 2021, the Association has incurred an amount Rs. 18,04,110/- as its contribution towards provident fund for the employees of the association in accordance with Employees' Provident Fund & Miscellaneous Provision Act, 1952.

B. Employees State Insurance

During the financial year ending 31st March 2021, the Association has incurred an amount of Rs. 3,19,788/- as its contribution towards Employees State Insurance for the employees of the association in accordance with Employees' State Insurance Act, 1948.

C. Gratuity

The association has made a provision of Rs. 17,78,883/- towards gratuity liability for the current year as per the Payment of Gratuity Act 1952. The Association is not making provision for Gratuity on Actuarial basis in accordance with Accounting Standard 15.

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D. Leave Encashment

The employees are granted leaves as per the existing policy of the association. During the year Rs. 6,03,329/- provision is created for leave encashment.

E. Medical support

The Association has incurred an amount of Rs. 19,80,801/- towards medical reimbursements given to the following: -

a)	Players	–	Rs. 4,680/-
b)	Employees	–	Rs. 1,37,764/-
c)	Club Secretaries	–	Rs. 12,45,305/-
d)	Others	–	Rs. 5,93,052/-

9. Prior period expenditure

Prior Period Expenses comprise a sum of Rs.24,02,320/- in respect of expenses relating to earlier years.

10. Prior Period Income

Prior Period Income comprise a sum of Rs.16,630/- in respect of incomes relating to earlier years.

11. Compliance with GST Act.

- a) As brought in our Audit Report for the year ended 31.03.2020 Turnover of Rs. 13,17,000/- continues to be unreported to the GST Authorities and the corresponding tax amount of Rs. 2,37,060/- continues to be unpaid.
- b) Again, in respect of the year ended 31.03.2020 GST of Rs. 89,465/- which had not been collected on revenue of Rs. 5,86,495/- continues to be unpaid to the Department.

THE HYDERABAD CRICKET ASSOCIATION

It is seen that the Department has raised GST demands relating to Interest of Rs. 17,18,055/- until 31.03.2020. Proceedings in this regard are pending.

2. a) In respect of the year ended 31.03.2021 it is seen that GST amount of Rs. 10,45,440/- has been collected on taxable Turnover of Rs. 58,08,000/- However, the GST amount of Rs. 10,45,440/- has not been paid to the Department.

Further in respect of the year ended 31.03.2021 GST has not been collected on Turnover of Rs. 1,50,000/-. Consequently, GST of Rs. 27,000/- has not been paid to the Department.

We are informed by the Management that the above GST amounts will be paid while filing the Annual Return.

Given the above we are unable to form an opinion in respect of compliance by the Association vis a vis the provisions of The GST Act,2017.

12. Contingent Liabilities

Pending outcome of Appellate Proceedings, no provision has been made in the Financial Statements for the following:

a. Renaming the International Cricket Stadium –Uppal

Members in 72nd Annual General Meeting held on 30th April 2006 unanimously agreed to change the name of stadium from Visaka International Cricket Stadium to Rajiv Gandhi International Cricket Stadium.

The Supplementary Agreement incorporating changes in terms and conditions as approved by the General Body on 30th April 2006 has not been executed between Association and M/s Visaka Industries Limited.

In relation to the above matter there was an arbitration case, which as per directions of supreme court was to be finalized within a period of 4 months from the date of the receipt of the order. The order of Supreme Court was filed before the arbitrator on 14.04.2012.

THE HYDERABAD CRICKET ASSOCIATION

As per the orders of the Arbitral Tribunal dated 15th March 2016, the Association has to pay compensation of Rs.25.92 crores to M/s Visaka Industries on account of the renaming of the stadium. The Arbitral order also directed the Association to pay an amount of Rs.35.16 lakhs towards cost incurred by Visaka Industries. The Association is also directed to pay interest @ 18% on compensation and @ 12% on cost, upto the date of realization.

The Association has filed an Appeal before 24th Additional Chief Judge, City Civil Court, Hyderabad and appeal is pending.

b. Notice from District Collector

The Ranga Reddy District Collector issued a show cause notice vide no H3/59/2012 dated 16th April, 2013, stating why the lease granted to the association should not be cancelled as the association has violated the terms of the land lease agreement executed between the association and the Government of Andhra Pradesh, in the following grounds:

1. The use of stadium for Commercial games and other commercial purposes like letting of function Halls.
2. Not obtaining prior approvals for additional works taken up like Construction of Canopy on South and North Terrace on the gallery, Extension of Flood Lights and Renovation work on the South end Terrace under the Canopy.

The Association has filed a reply to the above show cause notice.

c. Gymkhana Ground Lease

The Lease Rent in respect of the Gymkhana Ground in the Secunderabad is Rs. 13,11,434/- per annum payable to the Defence Authorities. It is understood that several years back the ARMY Authorities had asked HCA to vacate the place since the ARMY Official who had signed the Lease agreement was not competent to do so. Against this stand, HCA went to Court and obtained STAY.

THE HYDERABAD CRICKET ASSOCIATION

The credit balance of Rs. 1,42,07,252/- represents the accumulated balance of the yearly rent.

d. Ongoing Investigations

i. Anti-Corruption Bureau

In April 2011 and October 2011, the Anti-Corruption Bureau had seized records and files pertaining to the years 2000-01 to 2011-12 in connection with an investigation being conducted by them. The proceedings are yet to be concluded.

ii. Hyderabad House Private Limite

In October 2012, an RTGS payment of Rs.12, 90,390 was made to Hyderabad House Private Limited, for catering services during India vs. New Zealand test match. A complaint was lodged by Treasurer of the Association stating that the payment was not made in accordance with the payment release procedure of the Association. The proceedings are yet to be concluded.

iii. Blue Enterprises

In November 2012, two forged cheques were presented in UCO Bank, SD Road, Secunderabad for payment with Blue Enterprises, Mumbai as the payee. Said cheques were not cleared by the banker of the Association. The association had no financial dealing with Blue Enterprises. The Association lodged a complaint. The proceedings are yet to be concluded.

iv. Note on Deemed Electricity Consumption Charges:

- a) The Southern Power Distribution Company of Telangana Limited issued Notice dated 01.08.2015 which stated that the Company had conducted Inspection of Electrical Meter bearing number SCNO:RRE2192 on 31.07.2015 and had found that there had been an indication of theft of Electricity during the period 22.04.2015 to 31.07.2015, and accordingly a Provisional Assessment was prepared for a sum of Rs. 1,64,13,035/- since the consumption recorded by the Meter was unduly low.

THE HYDERABAD CRICKET ASSOCIATION

The sum of Rs. 1,64,13,035 was determined taking into account the connected load, the number of hours of usage of electricity and the purpose for which the power is used. As per the Docket Order of the first Additional District Judge, Ranga Reddy District dated 11.09.2015 the Association duly remitted a sum of Rs. 22,95,516/- towards the Deemed Electricity Consumption Charges.

Subsequently the first Additional District Judge, Ranga Reddy District vide his Order dated 13.06.2018 disposed of the case of the Association stating 'DISMISSED FOR DEFAULT'.

- b) Against the above Dismissal Order the Association filed a Writ Petition No. 11135 of 2022 before the Telangana High Court. The Honourable High Court vide its Interim Order dated 04.03.2022 directed restoration of power supply to the Association on payment of the balance Deemed Consumption Charges of Rs. 1,41,18,269/- out of which 50 percent was to be paid immediately and the balance in two instalments of 25 % each by the 30th April 2022 and 31st may 2022. The Association has duly remitted this amount.

The Original Writ Petition No. 11135 of 2022 filed by the Association is pending adjudication before the Honourable Telangana High Court.

- c) It is to be noted that in respect of the Additional Surcharge of Rs. 1,63,94,521 levied by the TSSPDCL Authorities the Honourable High Court of Telangana vide its Interim Order dated 04.03.2022 had directed the Association to make a Representation to the said Power Distribution Authority ventilating its grievance and on such representation being made the Authorities shall consider the same in accordance with Law.

The Association has not as yet made such Representation to the TSSPDCL Authorities.

THE HYDERABAD CRICKET ASSOCIATION

e) VAT assessments

The Commercial Tax Department had completed assessments for financial years 2007-08 and 2008-09 and raised a demand of Rs. 2.18 crores for financial year 2007-08 and of Rs. 1.39 crores for FY 2008-09, aggregating to Rs. 3.57 crores.

The Association had contested the assessments before the Appellate Deputy Commissioner (Secunderabad) and had paid an amount of Rs. 44,56,331/- as a deposit towards admission of appeal.

The appeal was decided in the favour of the Association and final demand of Rs. 2,57,890 was raised vide the assessment order dated 01st May 2017. The Association is yet to receive the deposit of Rs. 37,81,390/- after adjusting pending demands. The deposit is reflected as "VAT-Refundable" under other Current Assets.

f) Property Tax

Telangana State Industrial Infrastructure Corporation Limited (TSIIC) {FORMERLY Andhra Pradesh Industrial Infrastructure Corporation Limited} has issued a demand notice dated 19th April 2019 towards outstanding property tax & library cess including penal interest aggregating to Rs. 35,28,22,763/- up to financial year ended 31st March 2020.

It is not ascertainable if the Association has responded to the above Notice with regard to the arrear demands.

In response to a similar notice received earlier, the association has represented stating that the association is a non-profit organization and sought exemption from payment of property tax & library cess. Pending disposal of association's application for waiver by TSIIC authorities, no provision has been made for the liability.

THE HYDERABAD CRICKET ASSOCIATION

Against the demand, Association is paying under protest Rs. 25 lakhs per annum towards property tax and the same is considered as Expense.

g) Income Tax.

1. Consequent to Survey proceedings u/s 133A of the Income Tax Act the Commissioner of Income Tax (Exemptions) had vide his Order dated 31-05-2012 cancelled the Registration of the Association u/s 12A of the Act.

Consequent to the above the Association preferred an Appeal before the Honorable Income Tax Appellate Tribunal. The Honorable Tribunal vide its Order dated 13-10-2016 was pleased to restore the Registration of the Association u/s 12A of the Act retrospectively with effect from 16-01-2003.

The Honorable Commissioner of Income Tax (Exemptions) taking cognizance of the above Order of the Honorable Income Tax Appellate Tribunal has vide his Order dated 14-12-2016 restored the Registration of the Association u/s 12A of the Act with retrospective effect from 16-01-2003.

2. In respect of Assessment Years 2008-09 and 2011-12, prior to the restoration of Registration by the Honorable Tribunal as mentioned in Serial No.1 Supra, the Income Tax Department had passed Assessment Orders u/s 143(3) of the Act treating the Association as an entity not registered under the Income Tax Act, and denying the Association the benefit of Exemption u/s 11 of the Act. In respect of these two Assessment years the Tax demands raised by the Department and the amounts paid by the Association are as under:

Assessment Year	Tax Demand Raised	Tax Paid
2008-09	4,45,45,043/-	4,12,71,935/-
2011-12	5,91,54,739/-	4,73,76,022/-

THE HYDERABAD CRICKET ASSOCIATION

In respect of the above 2 years the Honorable Income Tax Appellate Tribunal vide its Order Dated 08-03-2021 has restored the matter of Assessment to the Assessing Officer for fresh Adjudication

3. In respect of Assessment years 2009-10, 2012-13 and 2013-14, prior to the restoration of Registration by the Honorable Tribunal as mentioned in Serial No.1 Supra, the Income Tax Department had passed Assessment Orders u/s 143(3) of the Act treating the Association as an entity not registered under the Income Tax Act, and denying the Association the benefit of Exemption u/s 11 of the Act. In respect of these three Assessment years the Tax demands raised by the Department and the amounts paid by the Association are as under.

Assessment Year	Tax Demand Raised	Tax Paid
2009-10	6,61,47,738/-	4,39,36,929/-
2012-13	7,40,01,581/-	3,10,83,000/-
2013-14	7,60,29,070/-	3,97,38,228/-

In respect of the above 3 years the Honorable Income Tax Appellate Tribunal vide its Order dated 21-03-2018 has restored the Matter to the file of the Commissioner of Income Tax Appeals for fresh Adjudication.

4. In respect of Assessment Years 2015-16 and 2016-17 even while recognizing that the Association is duly registered u/s 12A of the Income Tax Act the Income Tax Department has sought to deny the Exemption u/s 11 of the Act on the ground that as per the Proviso to Section 2(15) of the Income Tax Act the object of the Association being promotion of an object of general public utility, the activities of the Association partake the character of commercial nature. Against the Assessment Orders passed for both these years the Association had preferred Appeals before the Commissioner of Income Tax (Appeals-9) Hyderabad. In Respect of the two Appeals filed the Honorable Commissioner of Income Tax, allowing the Appeals, directed the Assessing Officer to allow the benefit of Exemption u/s 11 of the Act.

THE HYDERABAD CRICKET ASSOCIATION

Subsequent to the above the Income Tax Department filed an Appeal in respect of the Assessment years 2015-16 and 2016-17 before the Income Tax Appellate Tribunal and the Honorable Tribunal vide its Order Dated 29-08-2022 has restored the Matter to the file of the Honorable Commissioner of Income Tax (Appeals) for fresh consideration and read judication.

In respect of the Assessment year 2015-16 Consequential Order has been passed by the Assessing Officer vide Order dated 05-02-2019 giving effect to the Order of the CIT Appeals -9 Hyderabad as per which the amount refundable to the Association has been determined at 1,55,80,810/-

In respect of the Assessment Year 2016-17 the Tax payable as per the Assessment Order is Rs. 1,78,27,599/- while the Association has made tax payments of Rs. 1,75,58,237

5. In respect of the Assessment year 2018-19 the Income Tax Case of the Association has been subject to scrutiny proceedings under the Faceless Assessment Scheme and the learned Assessing Officer vide Assessment Order 14-04-2021 has sought to deny the Association the benefit of exemption u/s 11 of the Income Tax Act on the ground that Proviso to Section 2 (15) of the Income Tax Act is attracted in the case of the Association and that its Activities partake the character of commercial nature as defined under the said Proviso of the Act.

Against the above referred Assessment Order, the Association has filed an Appeal before the Commissioner of Income Tax (Appeals) under the Faceless Appeals Scheme. As per Rules the prerequisite for filing an Appeal is payment of 20% of the Assessed Tax.

It may be noted that as per the Assessment Order for the Assessment year 2018-19 the tax payable as per the Assessment Order is Rs. 1,41,16,749/- while taxes paid by the Association is Rs. 77,27,143/-.

THE HYDERABAD CRICKET ASSOCIATION

6. In respect of Assessment Years other than the years covered above, Refunds are due to the Association and the same are adjusted against Arrear Demands pending adjudication of Appeals as elaborated above.

h) Tax Deducted at Source

Income tax department has issued a notice for the payment of interest on delayed deduction and payment of TDS. They have also issued penalty notice towards delayed in deduction, payment and filing of TDS return.

The Association has not contested or paid TDS demands of Rs. 21,38,410/- appearing in TRACES portal and no provision for the same has been paid.

i) SS Consultants

SS Consultants vide their letter dated 28th April 2014, has made a claim of Rs. 18.41 lakhs as due to them towards for the construction of the Uppal Stadium. The Association is of the view that on account of various deficiencies in the service rendered by them, no amount is due or payable. Hence no provision is made towards this claim.

j) Legal Cases

The Association is involved in various litigations which may have financial implication and these are being contested before appropriate judicial authorities and related proceedings are in progress. However, the liability is not quantifiable.

The Association has engaged various professionals to represent the Association in the cases filed by and filed against the Association. The Association could not obtain the complete/full list of pending legal cases.

13. Financial Statements

The Management of the Association confirms the propriety of the contracts/ agreements entered into by/on behalf of the Association and the resultant income earned/ expenses incurred arising out of the same after reviewing the levels of authoriza-

THE HYDERABAD CRICKET ASSOCIATION

tion and available documentary evidences and the overall control environment. Further, the management confirms that the value of the current assets, loans & advances on realization in the ordinary course will not be less than the value at which they are recognized and disclosed in the financial statements. Based on the above and duly taking into account all the relevant disclosures and the recommendations of the of the Association, the financial statements are compiled.

14. Previous year figures

Previous year figures are re-casted, re- classified and re-grouped wherever considered necessary to compare with current year classification.

For **M/s. Sekhar and Suresh**
Chartered Accountants

For **THE HYDERABAD CRICKET ASSOCIATION**

C. Suresh
(Partner)

MURTUJA KHAN
FINANCE MANAGER

SUNEEL KANTE
CEO

FRN:006155S
M. No. 029709

Place: Hyderabad
Date: 25.09.2023
UDIN: 23029709BGXRM3531

THE HYDERABAD CRICKET ASSOCIATION

MATCH-WISE INCOME AND EXPENDITURE STATEMENT

MATCH NAME	2020-21		2019-20
	INCOME	EXPENDITURE	SURPLUS / (DEFICIT)
INTERNATIONAL MATCHES			
INDIA Vs WEST INDIES-T20I			4,70,23,304
TOTAL OF INTERNATIONAL MATCHES	-	-	4,70,23,304
BCCI MATCHES			
IPL MATCHES			2,14,33,378
U-14 TOURNAMENT			(46,10,875)
U-16 VIJAY MERCHANT		39,580	(37,61,059)
U-19 COOCH BEHAR			(56,11,164)
U-19 VINO O MANKAD			(27,79,541)
RANJI MATCHES			(69,64,412)
U-23 COL. CK NAIDU			(47,94,932)
SR. WOMEN ONE DAY	14,06,250	78,95,479	(31,47,021)
SR. WOMEN T-20		3,240	(8,35,473)
SYED MUSTAQ ALI T-20	17,31,250	92,40,095	(29,01,325)
U-16 WOMENS SOUTH ZONE INTER STATE			(20,29,277)
U-23 WOMENS SOUTH ZONE INTER STATE			(25,34,104)
U-23 WOMENS T-20			(29,09,623)
VIJAY HAZARE	32,55,500	83,87,918	(29,83,608)
U-19 WOMENS ONE DAY			(22,47,920)
U-23 MENS ONE DAY			(23,02,314)
U-19 CHALLENGER TROPHY			(3,16,276)
TOTAL OF BCCI MATCHES	63,93,000	2,55,66,312	(2,92,95,546)

THE HYDERABAD CRICKET ASSOCIATION
MATCH-WISE INCOME AND EXPENDITURE STATEMENT

MATCH NAME	2020-21		2020-21	2019-20
	INCOME	EXPENDITURE	SURPLUS / (DEFICIT)	SURPLUS / (DEFICIT)
HCA TOURNAMENTS				
HCALEAGUE MATCHES	-	4,03,21,853	(4,03,21,853)	(1,87,60,099)
TOTAL OF HCA TOURNAMENTS	-	4,03,21,853	(4,03,21,853)	(1,87,60,099)
DISTRICT MATCHES			-	(217,190)
TOTAL	63,93,000	6,58,88,165	(5,94,95,165)	(12,49,531)

THE HYDERABAD CRICKET ASSOCIATION

RECEIPTS AND PAYMENT 1st April 2020 to 31st March 2021

Receipts	Amount (in Rs.)		Payments	Amount (in Rs.)
OPENING CASH AND BALANCES			MATCH PAYMENTS	4,99,61,666
Cash-in-hand	39,462		International Match	
Canara Bank	4,38,49,104		IPL Matches	
Canara Bank-Prepaid Cards	2,63,727		HCA League matches	
State Bank of India	52,961		Ground Rent	32,36,725
Syndicate Bank	20,814		Cricketer Balls	70,96,619
UCO Bank	5,55,915		Pitch Covers	14,23,080
UCO Bank-HCAE	22,180			
MATCH RECEIPTS			BCCI DOMESTIC MATCHES	
International Match			Hospitality	1,98,94,444
IPL Matches			Tours & Travelling	64,73,128
			Dress materials	51,31,207
			Diesel	7,84,598
			Score Update	4,69,800
RECEIPTS FROM BCCI & OTHERS			Other vendor Payments	54,52,065
BCCI Grant	20,00,00,000			
BCCI-Hosting/Participating Subsidies	5,46,75,273		PAYMENTS TO PLAYERS & OTHERS	5,87,27,571
Reliance Jio-Tower Rent	96,274		Match Fee to Players	3,73,84,255
			TA/DA paid to Players & Support Staff	32,36,060
Net Practice receipts	65,000		Fee paid to Scorers	10,30,500
GST Receipts	3,62,90,700		Fee paid to Umpires	28,81,018
			Payment to Coaches	36,85,500

THE HYDERABAD CRICKET ASSOCIATION

RECEIPTS AND PAYMENT 1st April 2020 to 31st March 2021

Receipts	Amount (in Rs.)	Payments	Amount (in Rs.)
OTHER RECEIPTS			
Ground Rent - Others	77,000	Payment to Video Analyst	1,80,000
Sale of Tender Forms	3,00,000	Payment to Physio	5,83,226
Recovery of EPF/ESI/PT	12,75,695	Payment to Legal, Tax and other Consultants	17,84,912
TDS recovered	7,61,297	Payment to Selectors	37,35,000
Return of Excess payments from Hotels Others	7,00,748 10,180	Payment to Support Staff	3,42,900
Return of COVID-19 financial assistance from Clubs	8,00,000	Payment to District Associations	38,84,200
Dishonour of Cheque-Property Tax-IALA	25,00,000		
Dishonour of Cheques-State Cheques-			
Canara Bank	6,85,050	SALARIES & WELFARE	2,86,00,220
Change of Name of Club	1,00,000	Salaries & Allowances	2,86,00,220
Refund of Advances-AAE	7,640		
Interest earned on Fixed Deposit	4,70,988	ADMINISTRATIVE EXPENSES	2,44,04,469
Fixed Deposit matured	2,00,00,000	Security Charges	73,47,466
Prior Period Receipts	16,630	House Keeping Charges	22,54,665
		Electricity Bill	39,00,303
		Stadium Insurance	20,61,226
		Advertisement Charges	4,59,381
ANNUAL COLLECTIONS	5,64,808	Property Tax (IALA)	25,00,000
Registration & Renewals	5,64,808	Payment to Retainers	27,67,717
		Water Charges (HMWSSB)	1,92,654

THE HYDERABAD CRICKET ASSOCIATION

RECEIPTS AND PAYMENT

1st April 2020 to 31st March 2021

Receipts	Amount (in Rs.)	Payments	Amount (in Rs.)
		Others	15,00,841
		Medical Costs	14,20,216
		REPAIRS & MAINTENANCE	7,54,936
		Stadium Maintenance	2,78,339
		Fire Equipment Maintenance	4,52,417
		Other payments	24,180
		STATUTORY PAYMENTS	7,53,22,795
		GST Payments	4,59,18,548
		Tax Deducted at Source (TDS)-BCCI	2,00,00,000
		Tax Deducted at Source (TDS)-Vendors	94,04,247
		OTHER PAYMENTS	12,05,18,740
		Remuneration to League Committee	7,40,000
		Covid-19 Financial assistance to Clubs	83,00,000
		Covid-19 Financial assistance to Umpires/Scorers	2,67,000
		Fixed Deposit at Canara Bank	10,00,00,000
		Payment of EPF/ESI	26,11,017
		Purchase of Bucket Chairs	31,85,952
		Purchase of Computer Systems	23,17,103
		Purchase of Sanitizer Dispensers	8,22,200
		Others	73,558
		Advance against expenses (AAE)	20,71,441

THE HYDERABAD CRICKET ASSOCIATION
RECEIPTS AND PAYMENT
1st April 2020 to 31st March 2021

Receipts	Amount (in Rs.)		Payments	Amount (in Rs.)	
			Advance to Managers	1,12,969	59,11,049
			Prior Period Payments	17,500	
			Closing Cash and Bank Balances		
			Cash-in-hand	18,915	
			Canara Bank	48,81,724	
			Canara Bank-Prepaid Cards	2,62,052	
			State Bank of India	52,313	
			Syndicate Bank	20,522	
			UCO Bank	6,53,502	
			UCO Bank-HCAE	22,021	
Total			Total		36,42,01,446

THE HYDERABAD CRICKET ASSOCIATION

REPLY TO AUDITORS QUALIFICATIONS AND OTHER OBSERVATIONS (FY 2020-21)

AUDITORS' REPORT

Qualifications and other observations as mentioned in Auditor's Report dated 25.09.2023.

MANAGEMENT REPLY

Noted.

