

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  
2021 - 2022**

# ***THE HYDERABAD CRICKET ASSOCIATION***

## **MEMBERS OF THE APEX COUNCIL DURING 2021-2022**

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

# ***THE HYDERABAD CRICKET ASSOCIATION***

## **INDEX**

	<b><i>Page No.</i></b>
<b>1. PRESIDENT'S REPORT</b>	<b>4</b>
<b>2. ACCOUNTS OF HCA</b>	
a) Auditors Report	5 - 20
b) Balance Sheet	21
c) Income and Expenditure Statement	22
d) Schedules to Balance Sheet & Income and Expenditure	23 - 37
e) Sub Schedules	38 - 61
f) Accounting Policies	62 - 65
g) Notes to Accounts	66 - 79
h) Match wise Income and Expenditure Statement	80 - 81
i) Receipts and Payments 2021 - 22	82 - 85
j) Replies to Auditors Report	86

# ***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 20<sup>th</sup> 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 86<sup>th</sup> Annual General meeting of our Association.

During the period April 2021 to March 2022 the Association was administered by the Elected Apex Council headed by President Mohammed Azharuddin.

During the 2021-22 Season we hosted 15 Matches of the U-19 Vinoo Mankad Trophy and 15 Matches of the U-25 Men's One Day Tournament.

The Association successfully conducted the A-1 Division Three-days League Championship Matches, the A-1 Division Three-days One-day Knockout Tournament Matches, the MAK Pataudi T20 Tiger Cup Tournament, the A-2 Division Two-day League Championship Matches, the U-19 Men's Probable Matches, the U-19 Women's Probable Matches and the U-16 Inter-Schools and Colleges One-day Knockout Tournament.

During the year 2021-22 a sum of Rs.35,00,000 was disbursed to District 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 Members,  
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 Sheet as at March 31<sup>st</sup> 2022, 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 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.

# ***THE HYDERABAD CRICKET ASSOCIATION***

## **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.

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. Basis for Reporting**

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.

# ***THE HYDERABAD CRICKET ASSOCIATION***

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 in charge 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, 2022 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 22) and VI (1 to 8), are disclaimer and qualified opinion respectively which are also items of qualification in the auditor’s report issued by the previous auditors.

## **V. Basis for Disclaimer of opinion**

1. Certain matters relating to prior years, which continue to remain unresolved as at 31<sup>st</sup> March 2022, 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 11(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

# ***THE HYDERABAD CRICKET ASSOCIATION***

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. 1,61,83,420/- 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.
2. During the year a sum of Rs. 16,37,93,631/- 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.

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 31<sup>st</sup> March 2022 which are stated in the Balance Sheet as Rs. 1,05,19,255/-.
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



# ***THE HYDERABAD CRICKET ASSOCIATION***

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 outstanding 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 AS 15-Employee 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 31.03.2022 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.

# ***THE HYDERABAD CRICKET ASSOCIATION***

- 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.

- c) In respect of the year ended 31.03.2021 it is seen that GST amount of Rs.29,700/- has been collected on taxable Turnover of Rs. 1,65,000/-. However, the GST amount of Rs. 29,700/- 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.

- d) In respect of the year ended 31.03.2022 it is seen that GST amount of Rs. 60,282/- has been collected on taxable Turnover of Rs. 3,34,897/-. However, the GST amount of Rs. 60,282/- has not been paid to the Department.

Further in respect of the year ended 31.03.2022 GST has not been collected on Turnover of Rs. 1,50,161/-. Consequently, GST of Rs. 27,030/- has not been paid to the Department.

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.

# ***THE HYDERABAD CRICKET ASSOCIATION***

11. The Association has granted a total sum of Rs. 35,00,000/- 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. 35,00,000/-.
12. Included in Current Liabilities is a total sum of Rs. 6,10,52,451/- payable to Affiliated Clubs in respect of Financial Years 2015-16 and 2016-17. The aggregate amount continues to be outstanding and the certainty or otherwise vis a vis its payment has not been made known to us. It is understood that the amount is payable to Affiliated Clubs by way of Cricket Development Assistance.
13. Included in Current Liabilities is a sum of Rs. 61,83,006/- payable to District Associations in respect of Financial Years 2015-16, 2016-17 and 2017-18. The said amount continues to be outstanding and the certainty or otherwise vis a vis its payment has not been made known to us. It is understood that the amount is payable to Affiliated Clubs by way of Cricket Development Assistance.
14. In respect of payments vis a vis Medical Costs made to Coach – Rs. 1,00,000/-, Players – Rs. 5,00,000/-, Club Secretaries – Rs. 4,00,000/- and Umpires – Rs. 1,00,000/- the relevant underlying Medical Bills and Invoices are not on record.
15. The Lease Rent in respect of the Gymkhana Ground in 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 Hyderabad Cricket Association 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. In respect of the year ended 31.03.2022 provision in respect of rent payable has been made at Rs. 13,11,434/-.

The credit balance of Rs. 1,55,18,686/- represents the accumulated balance of the yearly rent.

## ***THE HYDERABAD CRICKET ASSOCIATION***

16. On 13.08.2021 a sum of Rs. 34,05,000/- is paid towards purchase of 2000 Test Balls, to M/s. Sara Sports, Prayagraj, Uttar Pradesh. The Invoice bearing No.2 in this regard is also dated 13.08.2021 and 100% Advance of Rs. 34,05,000/- along with GST has been paid on 13.08.2021. The Purchase Order is dated 11.08.2021. There is no Delivery Challan, Goods Receipt Note or E-Way Bill. No tendering has been done and computer-generated quotations are found on record. Given these facts, the supportings do not reflect the factual receipt of the Balls at HCA.

It is seen that a sum of Rs. 2,09,187/- has been paid as Advance to M/s. Sara Sports during the financial year 2020-21 and the facts relating to the said advance are identical to the above.

17. Advance of Rs. 25,00,000/- is paid to M/s. Vats Sports on 29.09.2021; further amount of Rs. 30,00,000/- is paid on 20.11.2021. Against these Advances there are two Invoices for Rs. 6,48,375/- and Rs. 1,75,410/- (Total Rs. 8,23,785/-). These two Invoices are supported by Material Receipt Notes; but Delivery Challans or EWay Bills are not available. Thus, the sum of Rs. 8,23,785/- is credited to M/s Vats Sports Account with corresponding debit to Stock of Cricket Materials.

18. During the year three Advances are paid to M/s. BS Sports, New Delhi – Rs. 16,88,719 on 29.09.2021, Rs. 1,53,316 on 20.11.2021 and Rs. 12,30,600 on 20.11.2021, aggregating to Rs. 30,72,635/- for purchase of T-Shirts and other dress materials. There are no E-Way Bills or delivery challans or Material Receipt Notes. There is no indent from Stores Department nor any Purchase Order is on record. There are six Invoices aggregating to Rs. 30,72,635/-. It is seen that these Advances aggregating to Rs. 30,72,635/- is lying to the debit of the M/s. B S Sports Account even as on the date of this Audit Report.

19.

a) An Advance of Rs. 1,75,996/- is paid to M/s. SVD Enterprises on 02.06.2021 for purchase of two LG Air Conditioners and one Sony Bravia Television set. The Purchase Order is dated 25.02.2021. There is no E-Way Bill or Delivery Challan or Goods Receipt Note, two out of the three quotations are taken on the plain paper without the GST number of the Vendors. The relevant debit is taken to asset account on 25.06.2021 with corresponding

# ***THE HYDERABAD CRICKET ASSOCIATION***

credit to vendor account, notwithstanding the fact that underlying Invoice is not on record.

- b) An Advance of Rs. 21,81,242/- is paid to M/s. SVD Enterprises on 21.09.2021 for purchase of electrical equipments pursuant to Purchase Order dated 17.09.2021. NO tendering is done nor are three quotations are taken. The unnumbered tax Invoice is given on the Letter Head of the vendor. There is no delivery challan, E-Way Bill or Materials Receipt Note. Out of the amount of Rs. 21,81,242/- a sum of Rs. 5,85,800/- has been charged to revenue while the balance Rs. 12,62,710/- has been capitalized.
  - c) Payment of Rs. 3,18,010/- is made to M/s. SVD Enterprises on 20.11.2021 for the purchase of two Laptops and five laser jet printers. There is no Approval Note for the purchase nor are three quotations taken. Underlying supportings like delivery challan, eway bill or GRN's are not on record. The amount has been capitalized on 23.11.2021 with corresponding credit to vendor account.
20. Advance payment to M/s. Body Drench India Private limited Rs. 1,02,66,279/- for purchase of GYM Equipments: -
- a It is seen that photocopy of Tender document for purchase of Gym Equipment with Tender Notification date 04.02.2021 is on record. It is stated that the Tender Notification has been published in Andhra Jyothi and the Hindu News Papers. Copies of Newspaper are verified.
  - b. It is stated that there is only a single bidder that is M/s. Body Drench India Private Limited and the Apex Council has approved the vendor as per the quotations given by him after evaluation of the Tender. However, copy of the Tender Document signed by the representative of Body Drench India Private Limited and the representative of HCA is not made available to us.

## ***THE HYDERABAD CRICKET ASSOCIATION***

- c. It is further seen that approval of the vendor and the resolution awarding the contract to the vendor is not part of the Minutes of the Apex Council meeting held on 13.08.2020. The Resolution does not seem to have been passed at the duly convened meeting of the Apex Council. The Resolution is documented separately on the letter head of the Association and is signed by the five council members and does not bear any date.
- d. As per the Purchase Order dated 13.07.2021 the Equipments are to be installed within 90 days, that is by 31.10.2021.
- e. The quotes given by the single bidder appear to have been accepted as given and three sample rates are as under: -

<b>S.No</b>	<b>Name of Item</b>	<b>Price Per Item (Rs)</b>	<b>Remarks</b>
1.	Treadmill with Touch Screen Sub Display, NFC Sensor Internet etc.	Rs. 11,93,654	Particular brand of treadmill for commercial use is not mentioned. No comparison has been made with prevailing market rates of similar treadmills.
2.	Cross Trainer with touch screen, sub display – F and D type wireless charger	Rs. 8,66,355	Particular brand of cross trainer for commercial use is not mentioned. No comparison has been made with prevailing market rates of similar cross trainers.
3.	Recline Bike with touch screen, sub display – F & D type wireless charger	Rs. 7,61,460	Particular brand of recline bike for commercial use is not mentioned. No comparison has been made with prevailing market rates of similar recline bike.

# ***THE HYDERABAD CRICKET ASSOCIATION***

- f. In our view the prices quoted and accepted by HCA appear to be on the higher side with no comparison being made with prevailing market rates.
  - g. It is seen that there has been an inordinate delay in the supply of the Gym Equipment way beyond the 90 days' time line as per the Work Order. The vendor vide his Apology Letter dated 19.07.2022 has stated that their production facilities have been badly affected because of the Covid Pandemic. The Letter further states that the pick up date is rescheduled to 25.08.2022.
  - h. The Gym Equipments have been received on 24.11.2022 and the Material Received Report states that the Materials were received by an HCA Official on 24.11 2022 and that Gate entry had not been done. It is seen that copy of vendor guarantee cheque for 50% advance received is not on record. No away bill or delivery challans are on record.
21. On 16.09.2021 a sum of Rs.10,28,160/- is paid to M/s. S R Events Marredpally Secunderabad in respect of 30 AC Rooms booked from 15.09.2021 to 20.09.2021 at Citadel Hotels and Convention at Shamshabad for the bio bubble accommodation of U/19 Men's Players. The work order is dated 14.09.2021 and is given in the name of SR Events (Citadel Hotels and Conventions) shamshabad, Hyderabad. Proforma Invoice dated 19.09.2021 is given by M/s. SR Events (Citadel Hotel) Marredpally Secunderabad. There is no Final Invoice of M/s. Citadel Hotels. There is no Players list and it is not known whether the rooms are single or double occupancy. The Email correspondence is from the Id of citadelshamshabad@gmail.com. However, as per the official website of M/s. Citadel Hotels and Convention their Email Id is info@vinncahotels.com and sales@vinncahotels.com. Given these facts the genuineness of this expenditure requires verification.
22. On 30.11.2021 a sum of Rs.4,00,000 is paid by cash to a Senior Official for Repair Work at Gymkhana Grounds. There are no item wise budget estimates, no invoices or other supportings and the Advance has not been settled even as on the date of this Audit Report. Similarly, a sum of Rs.8,00,000 has been

# ***THE HYDERABAD CRICKET ASSOCIATION***

paid to the Chairman Junior Tournament Selection Committee for the 2018-19 season. The payment appears to have been made on the basis of a Request Letter and a copy of the relevant Appointment Letter and the nature of the services rendered is not on record. Further, no provision has been made in this regard in the Accounts for the financial year 2018-19, and the amount has been debited to Prior Period Expenses in the financial year ended 31.03.2022.

## **VI. Basis for Qualified Opinion**

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, along with Interest at 18% p.a. Additionally, The Association has been directed to reimburse costs of Rs. 35,15,731/- along with interest at 12% pa.

Against the above Arbitral Order, the Association filed a Petition u/s 34 of the Arbitration and Conciliation Act. This Petition of the Association was dismissed for default on 14.07.2023. Subsequently, the Association has filed a Petition for restoration on which arguments have been heard on 27.09.2023 and the Judgement has been reserved.

Subsequent to the above referred Order dated 14.07.2023 M/s. Visaka Industries Limited approached the Special Court for trial and disposal of commercial disputes, also called the Commercial Court under execution Petition No.12 of 2023 praying that the Accounts of the Association must be attached. In response, the Association filed Petition under Article 227 of the Constitution praying that three World Cup Matches are on the anvil and that the Order passed by the Commercial Court dated 22.09.2023 must be stayed. The Honourable High Court of Telangana has stayed the Order passed by the Commercial Court in CEP No.12 of 2023, dated 22.09.2023 subject to the Association depositing an amount of Rs. 17.5 crores before the Commercial Court within a period of six weeks.

Notwithstanding the above, the Association has not made any provision in respect of the compensation payable to M/s. Visaka Industries Limited since the matter has not reached finality in the Tribunal/Court.



# ***THE HYDERABAD CRICKET ASSOCIATION***

2. The Telangana State Industrial Infrastructure Corporation Limited (TSIIC) {formerly Andhra Pradesh Industrial Infrastructure Corporation Limited} has issued Letter dated 7<sup>th</sup> October 2022 towards outstanding property tax & library cess including penal interest aggregating to Rs. 51,56,70,792/- up to financial year ended 31<sup>st</sup> March 2022.

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. 51,56,70,792/- 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. The sum of Rs. 25 Lakhs has been paid in respect of the year ended 31.03.2022.

3. No Provision has been made in respect of TDS Demands appearing in the TRACES Portal of a sum of Rs. 24,51,550/- up to the financial year 2021-22.
4. Two Amounts of Rs. 7,00,000/- and Rs. 3,00,000/- have been paid to The Down Town Hotel, Banjara Hills Hyderabad with respect to accommodation of District Cricketers for the season 2021-22. Subsequently Invoices have been received from the hotel and the payments have been made as per the Invoices, The Advance amount of Rs. 10,00,000/- has not been adjusted at the time of settlement of Invoices.
5. In respect of addition of Dug Out Shed Rs. 4,08,000/- there is no Invoice and the Work Completion certificate is not on record. Quotations are taken on Computer generated Letterheads, are not signed and two out of the three quotes do not contain the GST numbers of the vendors. Further, the Quotations are not signed. There is an unsigned Note for Approval.

## ***THE HYDERABAD CRICKET ASSOCIATION***

6. A sum of Rs. 16,80,000/- has been paid to 17 Club Secretaries as remuneration for the period June 2021 to August 2021 as members of the 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. 16,80,000/- appears to be incorrect.
- 7.
- a) On 20.11.2021 a sum of Rs. 2,40,898/- is paid to M/s. Vaishnavi Physio Therapy and Sports Rehab for purchase of Physio Materials for Syed Mustaq Ali T20 Tournament. The Invoice is given on Letterhead and as per the Work Completion Certificate the materials have been supplied directly to the Bio Bubble place. However, a second copy of the Invoice bears the Inward Security Check Stamp of HCA on 26.10.2021. There is no delivery challan or Eway Bill. The vendor does not have the GST Registration. The prices charged by the vendor appear to be very much on the higher side as compared to the market rates.
- b) On 20.11.2021 a sum of Rs. 1,93,220/- is paid to M/s. Vaishnavi Physio Therapy and Sports Rehab for purchase of Physio Materials for Senior Women 1 Day Tournament. The Invoice is given on Letterhead and as per the Work Completion Certificate the materials have been supplied directly to the Bio Bubble place. However, a second copy of the Invoice bears the Inward Security Check Stamp of HCA on 22.10.2021. There is no delivery challan or Eway Bill. The vendor does not have the GST Registration. The prices charged by the vendor appear to be very much on the higher side as compared to the market rates.
- c) On 20.11.2021 a sum of Rs. 1,36,926/- is paid to M/s. Vaishnavi Physio Therapy and Sports Rehab for purchase of Physio Materials for U/23 Men 1 Day Tournament. The Invoice is given on Letterhead and as per the Work Completion Certificate the materials have been supplied directly to the Bio Bubble place. However, a second copy of the Invoice bears the Inward Security Check Stamp of HCA on 12.11.2021. There is no delivery challan or Eway Bill. The vendor does not have the GST Registration. The prices charged by the vendor appear to be very much on the higher side as compared to the market rates.

# ***THE HYDERABAD CRICKET ASSOCIATION***

8. 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.

## **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 31.03.2022.

## **VIII. Emphasis of Matter**

Attention is invited to the matters described here under: -

1. The Association has filed its Return of Income for the year ended 31<sup>st</sup> March, 2022 on 27<sup>th</sup> October 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.

# ***THE HYDERABAD CRICKET ASSOCIATION***

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.
  - 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 deal 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: 04.11.2023  
UDIN: 23029709BGXRNL9959

# ***THE HYDERABAD CRICKET ASSOCIATION***

## **Balance Sheet as at 31.03.2022**

<b>Particulars</b>	<b>Sch</b>	<b>As on 31.03.2022</b>	<b>As on 31.03.2021</b>
<b>LIABILITIES :</b>			
<b>General Funds &amp; Earmarked Funds</b>	1	68,62,79,848	74,18,45,653
<b>Current Liabilities &amp; Provisions :</b>			
Current Liabilities	2	7,55,81,451	6,97,83,874
Provisions	3	13,88,97,994	11,92,04,985
<b>Total</b>		<b>90,07,59,293</b>	<b>93,08,34,512</b>
<b>APPLICATION OF FUNDS :</b>			
<b>Fixed Assets</b>			
Gross Block	4	1,42,39,73,606	1,41,74,13,286
Less: Accumulated Depreciation		1,00,63,54,890	96,05,03,443
Net Block		41,76,18,716	45,69,09,843
<b>Current Assets :</b>			
Cash & Bank Balance	5	21,43,348	59,11,042
Deposits	6	17,38,232	8,17,38,232
Inventories	7	1,05,19,255	1,07,76,997
Sundry Debtors	8	8,60,89,370	2,03,39,379
Loans & Advances	9	2,10,26,761	1,05,89,626
Other Current Assets	10	36,16,23,611	34,45,69,393
<b>Total</b>		<b>90,07,59,293</b>	<b>93,08,34,512</b>
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**  
(Partner)

**Murtuja Khan**  
Finance Manager

**Suneel Bose Kante**  
CEO

**FRN:006155S**

**M. No. 029709**

Place: Hyderabad

Date: 04.11.2023

UDIN: 23029709BGXRNL9959

# ***THE HYDERABAD CRICKET ASSOCIATION***

## **Statement of Income and Expenditure for the period ending 31-03-2022**

<b>Particulars</b>	<b>Sch</b>	<b>As on 31.03.2022</b>	<b>As on 31.03.2021</b>
Grant From BCCI		16,41,29,687	20,00,00,000
Match Receipts	11	5,14,34,580	63,93,000
Membership & Subscriptions	12	2,74,634	2,54,283
Other Incomes	13	30,31,446	20,22,368
Transfers from Earmarked Funds	14	1,91,71,186	2,07,78,514
<b>Total</b>		<b>23,80,41,533</b>	<b>22,94,48,165</b>
<b>EXPENDITURE</b>			
Match Expenses	15	12,46,68,240	6,58,88,165
Cricket Activities	16	1,74,94,847	39,00,068
Cricket Development	17	47,00,000	24,23,546
Employee Costs	18	3,80,64,655	3,34,90,774
Administrative Expenses	19	3,70,09,094	3,45,97,177
<b>Total</b>		<b>22,19,36,836</b>	<b>14,02,99,730</b>
Surplus/ (Deficit) before Depreciation		1,61,04,696	8,91,48,435
Depreciation for the year	4	4,58,51,447	4,90,65,466
Surplus/ (Deficit) before Prior Period Items		-2,97,46,751	4,00,82,969
<u>Prior Period Items</u>			
Prior Period Receipts	20	-	16,630
Prior Period Expenses	21	66,47,868	24,02,320
Prior Period - Net Income / (expenses)		-66,47,868	-23,85,690
<b>Net Surplus / Deficit for the year</b>		<b>-3,63,94,619</b>	<b>3,76,97,279</b>
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**  
(Partner)

**Murtuja Khan**  
Finance Manager

**Suneel Bose Kante**  
CEO

**FRN:006155S**

**M. No. 029709**

Place: Hyderabad

Date: 04.11.2023

UDIN: 23029709BGXRNL9959

# ***THE HYDERABAD CRICKET ASSOCIATION***

## **Schedule 1 — General & Earmarked Funds**

Particulars	Sub Sch	31.03.2022 Amount in INR	31.03.2021 Amount in INR
<b>Free Reserves :</b>			
<b>General Fund</b>			
Opening Balance		57,46,92,546	53,69,95,268
Add/(Less) : Surplus/(Deficit for the year)		-3,63,94,619	3,76,97,279
		53,82,97,927	57,46,92,546
<b>Earmarked Funds :</b>			
Sponsorship Funds			
Visaka Industries Limited		1,16,49,233	1,31,05,387
Less: Transfer to Income and Expenditure		14,56,154	14,56,154
		1,01,93,079	1,16,49,233
GMR Hyderabad International Airport Limited		1,03,63,741	1,18,44,276
Less: Transfer to Income and Expenditure		14,80,535	14,80,535
		88,83,206	1,03,63,741
Bharathi Cements Corporation Private Limited		1,13,64,246	1,21,21,863
Less: Transfer to Income and Expenditure		7,57,617	7,57,617
		1,06,06,629	1,13,64,246
Corporate Boxes at Rajiv Gandhi International Cricket Stadium		30,40,003	40,53,336
Less: Transfer to Income and Expenditure		10,13,333	10,13,333
		20,26,670	30,40,003
Infrastructure Subsidy - BCCI		13,07,35,884	14,68,06,759
Less: Transfer to Income and Expenditure		1,44,63,547	1,60,70,875
		11,62,72,337	13,07,35,884
<b>Total</b>		<b>68,62,79,848</b>	<b>74,18,45,653</b>

# ***THE HYDERABAD CRICKET ASSOCIATION***

## **Schedule 2 — Current Liabilities**

<b>Particulars</b>	<b>Sub Sch</b>	<b>31.03.2022 Amount in INR</b>	<b>31.03.2021 Amount in INR</b>
<b>Sundry Creditors :</b>			
Hospitality	2A	1,20,67,865	96,70,752
Cricket Material	2B	-11,34,016	67,77,858
Maintenance	2C	41,26,058	29,69,701
Tours & Travels	2D	32,75,192	28,69,556
Capital Goods	2E	9,80,012	9,80,012
Others	2F	1,60,97,659	2,03,54,766
State Associations	2G	1,29,600	1,29,600
Earnest Money Deposit Payable	2H	36,62,714	31,62,714
Security Deposit	2I	6,68,189	6,68,189
Stale Cheques	2J	73,32,958	73,32,958
Statutory Dues Payable	2K	2,83,75,220	1,48,67,768
<b>Total</b>		<b>7,55,81,451</b>	<b>6,97,83,874</b>



# ***THE HYDERABAD CRICKET ASSOCIATION***

## **Schedule 3 — Provisions**

Particulars	Sub Sch	31.03.2022 Amount in INR	31.03.2021 Amount in INR
Electricity Charges		2,29,891	3,17,472
Exgratia to Staff		29,58,515	46,31,886
Lease Rent Payable - Gymkhana		1,55,18,686	1,42,07,252
Leave Encashment to Staff		7,70,915	5,98,529
LM Remuneration		-	49,03,500
Property Tax		50,00,000	25,00,000
PFOL-21 - Medical Cost		1,11,360	6,09,575
Other Provisions		71,364	71,364
Payable to Players		67,15,372	41,352
Payable to Umpires		2,730	20,56,117
PFOL-21 - Scorer Fee		3,840	7,75,749
Provision for Ground Rent		-	13,05,000
U/19 TA DA Payable		14,400	14,400
PFOL - Ranji Pension		9,84,000	9,84,000
Match Fee Payable		2,64,39,535	50,98,475
Interest on FD in Advance		34,936	-
PFOL - Salary		21,77,483	26,66,401
TA/DA to Players and Support Staff		44,81,000	-
Water Charges		45,117	-
Internet Charges		9,393	-
Professional Fee	3A	60,99,678	1,08,30,176
Cricket Development to Affiliated Clubs	3B	6,10,46,773	6,10,48,781
Cricket Development to District Associations	3C	61,83,006	65,44,956
<b>Total</b>		<b>13,88,97,994</b>	<b>11,92,04,985</b>

# THE HYDERABAD CRICKET ASSOCIATION

## Schedule - 4 Depreciation and Fixed Assets Schedule

SL No.	Name of the Asset	GROSS BLOCK					DEPRECIATION				NET BLOCK	
		As at 01/04/2021	Additions		Deletions	As at 31.03.2022	As at 01/04/2021	For the year	As at 31.03.2022	As at 31.03.2022	As at 31.03.2021	
			Before and on 30 September	After 30 September								
1	Schedule 4A	1,34,58,27,458	14,84,010	2,69,500	-	1,34,75,80,968	92,67,37,534	4,29,43,182	96,96,80,716	37,79,00,252	41,90,89,924	
2	Schedule 4B	5,50,50,171	24,81,182	23,25,628	-	5,98,56,981	3,37,65,909	29,08,265	3,66,74,174	2,31,82,807	2,12,84,262	
3	Schedule 4C	1,65,35,657	-	-	-	1,65,35,657	-	-	-	1,65,35,657	1,65,35,657	
	<b>Total</b>	<b>1,41,74,13,286</b>	<b>39,65,192</b>	<b>25,95,128</b>	<b>-</b>	<b>1,42,39,73,606</b>	<b>96,05,03,443</b>	<b>4,58,51,447</b>	<b>1,00,63,54,890</b>	<b>41,76,18,716</b>	<b>45,69,09,843</b>	

# 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 01/04/2021	Additions		Deletions	As at 31/03/2022	As at 01/04/2021	For the Year	As at 31/03/2022	As at 31/03/2022	As at 31/03/2021
				Before and on 30 Sept.	After 30 Sept.							
1	Building - Indoor Stadium	10%	50,41,991	-	-	50,41,991	30,56,732	1,98,526	32,55,258	17,86,733	19,85,259	
2	CC - Cameras at RGICS	10%	82,77,325	-	-	82,77,325	38,58,536	4,41,879	43,00,415	39,76,910	44,18,789	
3	Computer & Office Equipments	40%	73,73,957	13,34,860	2,69,500	89,78,317	55,56,642	13,14,770	68,71,412	21,06,905	18,17,315	
4	Electrical & Electronic Equipments	10%	21,63,73,476	1,49,150	-	21,65,22,626	15,08,09,569	65,71,306	15,73,80,874	5,91,41,752	6,55,63,907	
5	Electric & Electronic in Indoor Stadium	10%	29,63,178	-	-	29,63,178	18,15,182	1,14,800	19,29,982	10,33,196	11,47,996	
6	Furniture Fixtures & Ground Equipments	10%	11,42,05,901	-	-	11,42,05,901	8,46,87,235	29,51,867	8,76,39,102	2,65,66,799	2,95,18,666	
7	Lease Hold Land at RGICS		25,00,000	-	-	25,00,000	17,15,000	1,00,000	18,15,000	6,85,000	7,85,000	
8	Leasehold Land - RGICS - Uppal		2,00,00,000	-	-	2,00,00,000	1,14,31,722	9,52,831	1,23,84,553	76,15,447	85,68,278	
9	LED Screen	10%	1,68,86,866	-	-	1,68,86,866	79,12,495	8,97,437	88,09,932	80,76,934	89,74,371	
10	Practice Nets - Infrastructure	15%	19,39,140	-	-	19,39,140	13,07,090	94,807	14,01,898	5,37,242	6,32,050	
11	Stadium RGICS- Canopy	10%	20,41,96,897	-	-	20,41,96,897	11,96,10,373	84,58,652	12,80,69,025	7,61,27,872	8,45,86,524	
12	Stadium RGICS	10%	73,78,41,554	-	-	73,78,41,554	52,94,00,578	2,08,44,098	55,02,44,676	18,75,96,878	20,84,40,976	
13	Training Fitness and Ground Equip	15%	55,91,107	-	-	55,91,107	55,76,380	2,209	55,78,589	12,518	14,727	
14	Trophies, Relicass and Cricket Memo		26,36,066	-	-	26,36,066	-	-	-	26,36,066	26,36,066	
	<b>Total</b>		<b>1,34,56,27,458</b>	<b>14,84,010</b>	<b>2,69,500</b>	<b>1,34,75,80,968</b>	<b>92,67,37,534</b>	<b>4,29,43,182</b>	<b>96,96,80,716</b>	<b>37,79,00,252</b>	<b>41,90,89,924</b>	

# 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 01/04/2021	Additions		Deletions	As at 31/03/2022	As at 01/04/2021	For the Year	As at 31/03/2022	As at 31/03/2022	As at 31/03/2021
				Before and on 30 Sept.	After 30 Sept.							
1	Auto Level Aluminium	15%	14,560	-	-	14,560	13,125	215	13,340	1,220	1,435	
2	Auto CAD (Emergency Exit)	15%	5,64,856	-	-	5,64,856	1,56,747	61,217	2,17,964	3,46,892	4,08,109	
3	Bowling Machines	15%	19,12,889	-	-	19,12,889	15,25,458	58,115	15,83,572	3,29,317	3,87,431	
4	Building at Gymkhana	5%	53,69,614	-	-	53,69,614	25,12,146	1,42,873	26,55,020	27,14,594	28,57,468	
5	Bucket Chairs	10%	-	18,10,200	-	18,10,200	-	1,81,020	1,81,020	16,29,180	-	
6	Camera Poles	10%	9,20,820	-	-	9,20,820	4,50,743	47,008	4,97,751	4,23,069	4,70,077	
7	Compoundwall at Gymkhana	10%	11,76,672	-	-	11,76,672	8,80,253	29,642	9,09,894	2,66,778	2,96,420	
8	Construction of Sight Screen	10%	87,940	-	-	87,940	77,341	1,060	78,401	9,539	10,599	
9	Defender with Stand - Godrej	10%	64,766	-	-	64,766	52,098	1,267	53,365	11,401	12,668	
10	Digital Cricket Score Board - Gymkhana	10%	8,00,415	-	-	8,00,415	3,96,310	40,410	4,36,720	3,63,695	4,04,105	
11	Digital Cricket Score Board - Uppal	10%	61,01,500	-	-	61,01,500	22,98,466	3,80,303	26,78,769	34,22,731	38,03,034	
12	Digital Video Cameras	10%	20,813	-	-	20,813	19,174	164	19,338	1,475	1,639	
13	Drum Clock	15%	81,000	-	-	81,000	26,867	8,120	34,987	46,013	54,133	
14	Dug Out Shed	10%	-	-	408,000	4,08,000	-	20,400	20,400	3,87,600	-	
15	Exercise Equipments	15%	22,85,747	-	-	22,85,747	20,14,332	40,712	20,55,044	2,30,703	2,71,415	
16	Fencing at Gymkhana	15%	5,60,301	-	-	5,60,301	4,85,532	11,215	4,96,747	63,554	74,769	
17	Flood Lights for Net Practice	10%	4,70,330	-	-	4,70,330	4,68,162	217	4,68,378	1,952	2,168	
18	Furniture & Fixtures	10%	93,76,109	-	-	93,76,109	43,54,747	5,02,136	48,56,883	45,19,226	50,21,362	
19	Glow Signeon Hoardings	10%	3,82,585	-	-	3,82,585	2,68,953	11,363	2,80,316	1,02,269	1,13,632	
20	Ground Equipments	15%	1,18,89,496	2,30,982	-	1,21,20,478	88,82,405	4,85,711	93,68,116	27,52,362	30,07,091	

# 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 01/04/2021	Additions		Deletions	As at 31/03/2022	As at 01/04/2021	For the Year	As at 31/03/2022	As at 31/03/2022	As at 31/03/2021
				Before and on 30 Sept.	After 30 Sept							
21	Gymkhana- Leasehold	0%	3,47,640	-	-	-	-	-	-	-	3,47,640	3,47,640
22	Irrigation System at Gymkhana Grounds.	15%	2,48,669	-	-	-	1,88,854	8,972	1,97,826	50,843	59,815	59,815
23	Kitchen Equipments	15%	84,087	-	-	-	67,906	2,427	70,333	13,754	16,181	16,181
24	Laptop & Software	40%	20,52,999	4,40,000	5,26,948	-	20,22,838	2,93,454	23,16,292	7,03,655	30,161	30,161
25	Library	10%	13,210	-	-	-	11,059	215	11,275	1,935	2,151	2,151
26	Manual Score Board - Uppal	15%	4,89,680	-	-	-	1,62,421	49,089	2,11,510	2,78,170	3,27,259	3,27,259
27	Medical Equipments	15%	2,62,436	-	-	-	2,22,300	6,020	2,28,320	34,116	40,136	40,136
28	Office Appliances	10%	8,97,439	-	-	-	7,96,496	10,094	8,06,590	90,849	1,00,943	1,00,943
29	Physical Fitness Equipments	15%	10,58,488	-	-	-	10,29,274	4,382	10,33,656	24,832	29,214	29,214
30	Pitch Covers	15%	12,06,000	-	13,90,680	-	90,450	2,71,634	3,62,084	22,34,587	11,15,550	11,15,550
31	Practice Nets at Gymkhana Grounds	15%	6,55,320	-	-	-	4,61,991	28,999	4,90,990	1,64,330	1,93,329	1,93,329
32	Renovation of Director Room	15%	86,784	-	-	-	46,013	6,116	52,129	34,655	40,771	40,771
33	Renovation of Gymnasium Room	15%	7,49,424	-	-	-	6,69,308	12,017	6,81,325	68,089	80,116	80,116
34	Renovation of Secretary Room	15%	1,05,154	-	-	-	1,02,982	326	1,03,308	1,846	2,172	2,172
35	Sanitizer Machines	15%	4,30,000	-	-	-	64,500	54,825	1,19,325	3,10,675	3,65,500	3,65,500
36	Shed for Stores	10%	1,85,263	-	-	-	1,62,692	2,257	1,64,949	20,314	22,571	22,571
37	Steam Bath	10%	3,41,550	-	-	-	1,62,278	17,927	1,80,205	1,61,345	1,79,272	1,79,272
38	Stock of Cutlery	10%	6,61,529	-	-	-	4,94,829	16,670	5,11,499	1,50,030	1,66,700	1,66,700
39	Strom Drain Water at Gymkhana Grounds	15%	19,67,105	-	-	-	14,93,936	70,975	15,64,911	4,02,194	4,73,169	4,73,169
40	Sump at Gymkhana Grounds	5%	6,66,722	-	-	-	2,12,766	22,698	2,35,464	4,31,258	4,53,956	4,53,956
41	Sun Shade at Gymkhana Grounds	15%	1,41,220	-	-	-	1,07,251	5,095	1,12,346	28,874	33,969	33,969
42	Tally Multiuser	40%	26,000	-	-	-	25,996	2	25,998	2	4	4
43	Trophy	10%	11,989	-	-	-	11,691	30	11,721	268	298	298
44	VST Score Board	15%	51,360	-	-	-	50,298	159	50,457	903	1,062	1,062
45	Water Shelter Sump	15%	229,690	-	-	-	2,24,922	715	2,25,637	4,053	4,768	4,768
	<b>Total</b>		<b>5,50,50,171</b>	<b>24,81,182</b>	<b>23,25,628</b>	<b>-</b>	<b>3,37,65,909</b>	<b>29,08,265</b>	<b>3,66,74,174</b>	<b>2,31,82,807</b>	<b>2,12,84,262</b>	<b>2,12,84,262</b>

# THE HYDERABAD CRICKET ASSOCIATION

## Depreciation and Fixed Assets Schedule - Land

Schedule - 4C

SL No.	Name of the Assets	Dep Rate	GROSS BLOCK						DEPRECIATION			NET BLOCK	
			As at 01/04/2021	Additions		Deletions	As at 31/03/2022	As at 01/04/2021	For the Year	As at 31/03/2022	As at 31/03/2022	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	75,30,910
2	Land at Nizamabad	0%	90,04,747	-	-	-	90,04,747	-	-	-	90,04,747	90,04,747	90,04,747
	<b>Total</b>		<b>1,65,35,657</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,65,35,657</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,65,35,657</b>	<b>1,65,35,657</b>	<b>1,65,35,657</b>

# ***THE HYDERABAD CRICKET ASSOCIATION***

## **Schedule 05 — Cash & Bank Balance**

Particulars	Sub Sch	31.03.2022 Amount in INR	31.03.2021 Amount in INR
Cash in Hand		2,083	18,907
Canara Bank		11,37,070	48,81,724
Debit Cards - Canara Bank		2,49,006	2,62,052
State Bank of India		51,664	52,313
Syndicate Bank		20,522	20,522
UCO Bank		6,60,822	6,53,502
UCO Bank- HCAE		22,181	22,021
<b>Total</b>		<b>21,43,348</b>	<b>59,11,041</b>

## **Schedule 06 — Deposits**

Particulars	Sub Sch	31.03.2022 Amount in INR	31.03.2021 Amount in INR
<b>Other Deposits</b>			
APCPDCL		16,61,732	16,61,732
Siddartha Agency		24,000	24,000
FDR With Canara Bank		20,000	8,00,20,000
Defence Estate Officer (Deposit)		20,000	20,000
Telephone - Airtel		8,000	8,000
Telephone - BSNL Deposit A/c		4,500	4,500
<b>Total</b>		<b>17,38,232</b>	<b>8,17,38,232</b>

## **Schedule 07 — Inventories**

Particulars	Sub Sch	31.03.2022 Amount in INR	31.03.2021 Amount in INR
<b>Cricket Materials</b>			
Stock of Cricket Material		29,34,808	32,92,370
<b>Dress Material</b>			
Stock of Dress Material		51,64,667	51,64,667
<b>Others</b>			
Stock of Physio Material		5,06,700	2,73,620
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
Stock of Gold Coins		1,49,500	1,49,500
<b>Total</b>		<b>1,05,19,255</b>	<b>1,07,76,997</b>

# ***THE HYDERABAD CRICKET ASSOCIATION***

## **Schedule 08 — Sundry Debtors**

Particulars	Sub Sch	31.03.2022 Amount in INR	31.03.2021 Amount in INR
Andhra Cricket Academy		3,55,000	3,55,000
A V Reddy		29,27,444	29,27,444
BCCI		8,11,41,745	1,51,49,254
Summit Digital Infrastructure Limited		3,12,209	-
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		4,24,082	9,78,790
Uttar Pradesh Cricket Association		1,36,825	1,36,825
Vidharbha Cricket Association		8,400	8,400
<b>Total</b>		<b>8,60,89,370</b>	<b>2,03,39,379</b>

## **Schedule 09 — Loans & Advances**

Particulars	Sub Sch	31.03.2022 Amount in INR	31.03.2021 Amount in INR
M A Ghani		10,545	10,545
Abdul Aziz Irfan		10,000	-
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	230,000
Excellent Enterprises		10,34,400	26,73,924
OM Sports		20,000	20,000
P Bhava Narayana		10,00,000	10,00,000
SVD Enterprises		2,73,510	-
Body Drench India Private Limited		1,02,66,279	-
Dues from Secretaries/ Managers/ Employees/Others	9-A	31,82,027	16,55,157
<b>Total</b>		<b>2,10,26,761</b>	<b>1,05,89,626</b>



# ***THE HYDERABAD CRICKET ASSOCIATION***

## **Schedule 10 — Other Current Assets**

Particulars	Sub Sch	31.03.2022 Amount in INR	31.03.2021 Amount in INR
Electricity Dept - Penalty Paid		22,95,516	22,95,516
Prepaid Expenses	10-A	10,97,976	4,25,934
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	35,39,98,729	33,53,09,837
<b>Total</b>		<b>36,16,23,611</b>	<b>34,45,69,393</b>

## **Schedule 11 — Match receipts**

Particulars	Sub Sch	31.03.2022 Amount in INR	31.03.2021 Amount in INR
Domestic Matches	11-A	4,40,19,000	63,93,000
Reimbursement of Compensation - Sr Women		2,26,580	-
Reimbursement of Compensation - Ranji		71,89,000	-
<b>Total</b>		<b>5,14,34,580</b>	<b>63,93,000</b>

## **Schedule 12 — Membership & Subscriptions**

Particulars	Sub Sch	31.03.2022 Amount in INR	31.03.2021 Amount in INR
Annual Membership fees		2,74,634	2,54,283
<b>Total</b>		<b>2,74,634</b>	<b>2,54,283</b>

# ***THE HYDERABAD CRICKET ASSOCIATION***

## **Schedule 13 — Other Income**

Particulars	Sub Sch	31.03.2022 Amount in INR	31.03.2021 Amount in INR
Interest on FDR's		15,77,112	4,70,988
Liabilities Written Off		1,78,050	61,157
Sale of Tender Forms		-	3,00,000
Tower Income		6,05,000	6,08,903
Ground Rent - Income		2,00,000	77,000
Sale of League Forms		-	2,37,700
Change of Name of Clubs		-	1,00,000
Interest on Electricity Deposit		60,360	79,720
Income From Net Practice		50,000	65,000
Recovery From Damages		12,626	-
Registrations & Renewals		-	20,900
Electricity Recovered From Reliance JIO/ Summit		3,48,298	1,000
<b>Total</b>		<b>30,31,446</b>	<b>20,22,368</b>

## **Schedule 14 — Transfers from Earmarked Funds**

Particulars	Sub Sch	31.03.2022 Amount in INR	31.03.2021 Amount in INR
Infrastructure Subsidy - BCCI		1,44,63,547	1,60,70,875
Sponsorship - GMR Hyderabad International Airport limited		14,80,535	14,80,535
Corporate Box at Rajiv Gandhi International Cricket Stadium		10,13,333	10,13,333
Sponsorship - Visaka Industries Limited		14,56,154	14,56,154
Sponsorship - Bharathi Cements Corporation Private Limited		7,57,617	7,57,617
<b>Total</b>		<b>1,91,71,186</b>	<b>2,07,78,514</b>

## **Schedule 15 — Match Expenses**

Particulars	Sub Sch	31.03.2022 Amount in INR	31.03.2021 Amount in INR
Domestic Matches	15-A	12,46,68,240	6,58,88,165
<b>Total</b>		<b>12,46,68,240</b>	<b>6,58,88,165</b>

# **THE HYDERABAD CRICKET ASSOCIATION**

## **Schedule 16 — Cricket Activities**

Particulars	Sub Sch	31.03.2022 Amount in INR	31.03.2021 Amount in INR
Ground Maintenance	16-C	5,09,041	4,48,290
Trial & Practice Matches	16-D	14,97,661	4,789
Lease Rent		13,11,434	13,11,434
Honorarium & TA/DA	16-E	12,50,000	2,86,226
NCA Camp		3,40,485	-
Scorer Fee		12,46,084	-
Umpires Fee		27,43,292	-
Video Analyst Fee		1,68,000	-
Cash Reward to players		11,11,111	-
Repairs & Maintenance	16-F	4,81,626	18,49,329
Remuneration to Selectors	16-A	67,00,000	-
Other Expenses	16-B	76,860	-
Coaching Camp Expenses - HCA	16-G	59,253	-
<b>Total</b>		<b>1,74,94,847</b>	<b>39,00,068</b>

## **Schedule 17 — Cricket Development Costs**

Particulars	Sub Sch	31.03.2022 Amount in INR	31.03.2021 Amount in INR
Cricket Development to Districts		35,00,000	23,00,000
Cricket Materials to Dist Associations		-	1,23,546
Annual Honorarium		12,00,000	-
<b>Total</b>		<b>47,00,000</b>	<b>24,23,546</b>

## **Schedule 18 — Employee Costs**

Particulars	Sub Sch	31.03.2022 Amount in INR	31.03.2021 Amount in INR
Employers Contribution to PF		20,04,186	18,04,110
Employers Contribution to ESI		2,73,507	3,19,788
Ex Gratia to Staff		29,58,515	44,59,694
Gratuity		34,52,989	17,78,883
Staff Welfare		25,000	-
Over Time to Staff		1,15,170	6,82,525
Salaries & Allowances		2,73,61,227	2,30,62,845
Arrears of Salaries		10,70,946	7,79,600
Leave Encashment		8,03,115	6,03,329
<b>Total</b>		<b>3,80,64,655</b>	<b>3,34,90,774</b>

# ***THE HYDERABAD CRICKET ASSOCIATION***

## **Schedule 19 — Administrative Expenses**

<b>Particulars</b>	<b>Sub Sch</b>	<b>31.03.2022 Amount in INR</b>	<b>31.03.2021 Amount in INR</b>
Insurance		19,72,606	13,20,869
General & Admin Expenses	19-A	2,20,45,582	1,97,12,853
Legal & Professional Expenses	19-B	50,75,114	34,99,217
Meeting Expenses	19-C	45,70,018	8,59,048
Repairs & Maintenance	19-D	31,94,953	11,37,190
Covid -19 Relief		-	80,67,000
Interest & Penalty	19-E	1,50,821	1,000
<b>Total</b>		<b>3,70,09,094</b>	<b>3,45,97,177</b>

## **Schedule 20 — Prior Period Receipts**

<b>Particulars</b>	<b>Sub Sch</b>	<b>31.03.2022 Amount in INR</b>	<b>31.03.2021 Amount in INR</b>
Reversal of Salary		-	15,650
Debit Card Excess Balance		-	980
<b>Total</b>		<b>-</b>	<b>16,630</b>

# ***THE HYDERABAD CRICKET ASSOCIATION***

## **Schedule 21 — Prior Period Expenses**

Particulars	Sub Sch	31.03.2022 Amount in INR	31.03.2021 Amount in INR
Printing Costs		-	21,600
Ranji Pension to Players		4,14,000	-
Professional Fee		-	9,50,000
Salaries and Wages		13,66,614	-
Ex gratia to Staff		26,54,046	
Honorarium		14,50,000	-
Video Analyst and Helper Fee		1,26,000	-
Adjustment of Advance		4,988	-
Coach Fee		40,000	-
Accommodation Charges		-	1,51,944
Food Expenses		-	2,99,985
CPF Penalty		-	5,06,510
Entertainment Expenses		31,504	-
Interest Paid		76,006	-
Other Expenditure		2,34,247	-
Pooja Expenses		-	1,7,500
Interest on CPF		2,42,694	-
Employee Contribution ESI		267	-
AMC to Office Equipment		7,502	
Ground Maintenance		-	74,757
Consumption of Electrical Items, Side Screens, Seat Covers, Physio Materials, Silver Salvar and Electrolite Reload		-	380,024
<b>Total</b>		<b>66,47,868</b>	<b>24,02,320</b>

# **THE HYDERABAD CRICKET ASSOCIATION**

## **Sub Schedule - 2A — Hospitality**

Particulars	31.03.2022 Amount in INR	31.03.2021 Amount in INR
Best Western Plus	2,22,800	2,22,800
Regenta LP Vilas	9,093	9,093
Ginger Hotels	-1,14,184	-1,14,184
Gujarat JHM Hotels Ltd	6,32,693	8,90,800
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	71,008
The Down Town Hotel	-10,00,000	25,75,996
HPTDC Hotels	42,800	42,800
IBIS Syelish - Goa	22,898	22,898
ITC Limited (ITC Royal Bengal)	-1,59,629	-2,68,674
Le Maredian	4,27,370	-
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
Fortune Park	26,35,288	-
Hyatt Regency Gurgaon	-95,503	-
Oyo Hotels and Rooms Pvt Ltd	-76,681	-
Taj Palace	-3,86,012	-
Taj Hotels and Resorts Palace	2,05,366	-
Uday Samudra Leisure Beach Hotel	33,08,442	-
Gayatri Hitech Hotels Limited	1,47,371	-
<b>Total</b>	<b>1,20,67,865</b>	<b>96,70,752</b>

## **Sub Schedule - 2B — Cricket Materials**

Particulars	31.03.2022 Amount in INR	31.03.2021 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	-36,14,187	-3,78,528
T K Sports	52,52,471	52,52,471
World Sports (R)	3,38,310	3,38,310
Vats Sports	-46,76,215	-
<b>Total</b>	<b>-11,34,016</b>	<b>67,77,858</b>

# ***THE HYDERABAD CRICKET ASSOCIATION***

## **Sub Schedule - 2C — Maintenance**

<b>Particulars</b>	<b>31.03.2022 Amount in INR</b>	<b>31.03.2021 Amount in INR</b>
Agile Security Force (P) Ltd	28,13,005	22,37,341
GMM Co	43,500	43,500
K. Vijayanand	29,375	29,375
Kone Elevators India Pvt Ltd	-33,787	-
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
Updater Services Pvt. Ltd.,	7,51,305	1,36,825
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
<b>Total</b>	<b>41,26,058</b>	<b>29,69,701</b>

## **Sub Schedule - 2D — Tours & Travels**

<b>Particulars</b>	<b>31.03.2022 Amount in INR</b>	<b>31.03.2021 Amount in INR</b>
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	9,29,371	2,10,380
Unique Travels	23,39,667	23,39,667
Vijay Travels	2,90,250	2,90,250
Vyravi International Travel Servises	-5,31,563	-5,31,563
<b>Total</b>	<b>32,75,192</b>	<b>28,69,556</b>

# ***THE HYDERABAD CRICKET ASSOCIATION***

## **Sub Schedule - 2E — Capital Goods**

Particulars	31.03.2022 Amount in INR	31.03.2021 Amount in INR
Bhagya Computer Services	3,500	3,500
Ha-Ko Enterprises	1,18,733	1,18,733
Quartz Infra & Engg	8,64,181	8,64,181
Voltas Ltd	-6,402	-6,402
<b>Total</b>	<b>9,80,012</b>	<b>9,80,012</b>

## **Sub Schedule - 2F — Others**

Particulars	31.03.2022 Amount in INR	31.03.2021 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
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
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
Gurus India	2,97,255	2,97,255
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
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



# ***THE HYDERABAD CRICKET ASSOCIATION***

Particulars	31.03.2022 Amount in INR	31.03.2021 Amount in INR
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	4,550
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	23,815	7,530
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
S S Enterprises	2,67,971	2,67,972
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
Vikas Book Center	-	28,750
V Nagabhushaman	23,079	23,079
L Srinivas Photographer	-	39,745
Abdul Hameed	17,500	17,500
Ashoka Translines	8,66,960	8,66,960
Emkay Events	-	1,00,081
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	11,86,600	13,80,271

# ***THE HYDERABAD CRICKET ASSOCIATION***

<b>Particulars</b>	<b>31.03.2022 Amount in INR</b>	<b>31.03.2021 Amount in INR</b>
M Pavan	10,000	10,000
Madhumitha Constructions	22,759	22,759
Omer (Water World)	53,300	53,300
O Rajayya - Labour Contractor	1,37,200	1,37,200
Pre-Receipts Annual Subscription 2021-22	-	2,04,631
Pre-Receipts Annual Subscription 2022-23	1,73,531	-
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
Atria Convergence Technologies Ltd	9,692	-
BS Sports	-30,72,635	-
Dot Logistics	17,465	-
<b>Total</b>	<b>1,60,97,659</b>	<b>2,03,54,766</b>

## **Sub Schedule - 2G — Dues to State Associations**

<b>Particulars</b>	<b>31.03.2022 Amount in INR</b>	<b>31.03.2021 Amount in INR</b>
Bulsar District Cricket Association	62,000	62,000
The Andhra Cricket Association	67,600	67,600
<b>Total</b>	<b>1,29,600</b>	<b>1,29,600</b>

# ***THE HYDERABAD CRICKET ASSOCIATION***

## **Sub Schedule - 2H — Earnest Money Deposit Payable**

Particulars	31.03.2022 Amount in INR	31.03.2021 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
Body Drench India Pvt Ltd	5,00,000	-
<b>Total</b>	<b>36,62,714</b>	<b>31,62,714</b>

## **Sub Schedule - 2I — Security Deposits**

Particulars	31.03.2022 Amount in INR	31.03.2021 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
<b>Total</b>	<b>6,68,189</b>	<b>6,68,189</b>

## **Sub Schedule - 2J — Stale Cheques**

Particulars	31.03.2022 Amount in INR	31.03.2021 Amount in INR
Stale Cheque - SBI	81,000	81,000
Stale Cheques - Canara Bank	13,73,447	13,73,447
Stale Cheques - Syndicate Bank	35,13,100	35,13,100
Stale Cheques - UCO	23,65,411	23,65,411
<b>Total</b>	<b>73,32,958</b>	<b>73,32,958</b>

# ***THE HYDERABAD CRICKET ASSOCIATION***

## **Sub Schedule - 2K — Statutory Dues**

Particulars	31.03.2022 Amount in INR	31.03.2021 Amount in INR
TDS Payable		
TDS Payable 194 C (2%)	3,27,802	34,175
TDS Payable 194 I- Rent	19,96,043	9,55,016
TDS Payable 194 J - (10%)	50,16,892	16,84,752
CPF	6,46,647	1,61,595
Employees Contribution for - ESI	6,341	21,394
Employees Contribution for PF	-	1,49,165
ESI Payable	2,51,218	1,29,663
Gratuity Payable	1,44,36,501	1,13,43,208
Professional Tax	5,63,100	3,88,800
IGST Payable	50,22,676	-
CGST Payable- RCM	54,000	-
SGST Payable- RCM	54,000	-
<b>Total</b>	<b>2,83,75,220</b>	<b>1,48,67,768</b>

## **Sub Schedule - 3A — Payable to Professionals**

Particulars	31.03.2022 Amount in INR	31.03.2021 Amount in INR
PFOL-18-19 - Honorarium	18,16,815	21,75,815
PFOL - Incentive to Ranji Team	20,50,000	20,50,000
PFOI - Pension to Umpires	48,000	48,000
PFOL-21 - Professional Fee	-	2,07,500
PFOL-21 - Remuneration to Sub Staff	-	46,88,125
R A Swaroop	17,842	17,842
R A Atchutanand	2,25,000	-
C Suresh	-	1,38,750
D V Sitaram Murthy	8,00,000	8,00,000
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
Dr B Veeranna	-	24,300
K Shanker	-	36,000
P Prasanth	14,430	14,430
Retainer Fee Payable	5,56,177	-
S Ravi	-40,000	-
Varuna Law Associates	-18,000	-
<b>Total</b>	<b>60,99,678</b>	<b>1,08,30,176</b>

# ***THE HYDERABAD CRICKET ASSOCIATION***

## **Sub Schedule - 3B — Cricket Development to Affiliated Clubs**

Particulars	31.03.2022 Amount in INR	31.03.2021 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
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

# ***THE HYDERABAD CRICKET ASSOCIATION***

Particulars	31.03.2022 Amount in INR	31.03.2021 Amount in INR
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	1,48,995	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
Fathemaidan 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
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

# ***THE HYDERABAD CRICKET ASSOCIATION***

<b>Particulars</b>	<b>31.03.2022 Amount in INR</b>	<b>31.03.2021 Amount in INR</b>
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
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

# ***THE HYDERABAD CRICKET ASSOCIATION***

Particulars	31.03.2022 Amount in INR	31.03.2021 Amount in INR
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	3,00,000
Picket Cricket Club	3,00,000	3,00,000
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	-1,09,850
Reliance Cricket Club	1,00,000	1,00,000
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



# ***THE HYDERABAD CRICKET ASSOCIATION***

<b>Particulars</b>	<b>31.03.2022 Amount in INR</b>	<b>31.03.2021 Amount in INR</b>
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	1,48,997	1,50,000
Shanthi Cricket Club	1,50,000	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
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

## ***THE HYDERABAD CRICKET ASSOCIATION***

Particulars	31.03.2022 Amount in INR	31.03.2021 Amount in INR
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
<b>Total</b>	<b>6,10,46,773</b>	<b>6,10,48,781</b>

### **Sub Schedule - 3C — Cricket Development to District Associations**

Particulars	31.03.2022 Amount in INR	31.03.2021 Amount in INR
Adilabad District Association	9,00,000	9,12,400
Karimnagar District Association	13,00,000	13,24,800
Khammam District Association	3,00,000	3,24,800
Mahaboob Nagar District Association	4,99,000	7,30,750
Medak District Association	1,00,000	1,24,800
Nalgonda District Association	19,50,000	19,50,000
Nizamabad District Association	2,00,000	2,18,600
Warangal District Association	9,34,006	9,58,806
<b>Total</b>	<b>61,83,006</b>	<b>65,44,956</b>

# ***THE HYDERABAD CRICKET ASSOCIATION***

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

Particulars	31.03.2022 Amount in INR	31.03.2021 Amount in INR
AAE-Adnan Ahmed	10,000	
AAE - Ahmed Khan	-494	-494
AAE - Ali Salam	1,50,000	
AAE Anupama Reddy	-10,100	-10,100
AAE - Anuradha Nirmal Kumar	6,000	6,000
AAE - Anna Maria		-35,326
AAE - Appa Rao	10,000	10,000
AAE - A Ratna Kumari	5,000	5,000
AAE - A S RAJU	-5,072	-5,072
AAE - A Srinivas	6,865	6,865
AAE - A Tulasi Reddy	-11,685	-11,685
AAE - Ben Johnson	50,000	50,000
AAE - Bijai Rath	11,975	
AAE - B Raghavendra	20,000	20,000
AAE - B Sai Karthik	47,600	27,600
AAE - B Sandeep		-32
AAE - B Shiv Ram	4,775	4,775
AAE - Chitti Sridhar	81,359	81,359
AAE - Ch Prabhakar	27,675	25,675
AAE - C Vamshi	20,000	10,000
AAE - Curator		-18,390
AAE - Dattatreya Nalge		-40
AAE - Dayanand		-442
AAE - D Narsing Rao	8,229	8,229
AAE - D S Varma	60,000	60,000
AAE Fayeem		-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
AAE J Mallesh	-367	-367
AAE - J SAI LAXMAN (I T Dept.)	6,913	6,913
AAE - Kavitha	8,094	8,094
AAE - K Naresh Kumar	6,480	5,480
AAE - K Pratap	20,337	20,337
AAE - K Vijayanand		-40
AAE - K Vinod Kumar	10,001	10,001

# ***THE HYDERABAD CRICKET ASSOCIATION***

Particulars	31.03.2022 Amount in INR	31.03.2021 Amount in INR
AAE - L Rajender	10,000	10,000
AAE - Manasa		12,042
AAE - Maria Clare	810	810
AAE - Md Azam Rizwan	35,000	10,000
AAE - Mir Mahmood Ali Khan	10,233	
AAE - Mirsami Ali	-15,460	-15,460
AAE - M Keerthana	4,474	4,474
AAE - Mohd Jahangir	10,000	
AAE - Mohd Rasheed	2,35,000	
AAE - Mohd Yousuf	9,360	
AAE-M.Sailesh Kumar	9,531	
AAE - Mudassir	2,000	2,000
AAE - Mukesh	79,541	21,700
AAE - Murali Krishna	7,650	
AAE - Najeem	41,081	35,081
AAE - N Anirudh	4,000	4,000
AAE - O Srikanth Reddy	48,232	49,605
AAE - Parwez Khan		-13
AAE P Bhavanarayana	10,000	10,000
AAE - P Janga Chary	3,977	2,977
AAE - Praveen Kumar		211
AAE-P.Surya Prakash	1,00,000	
AAE - Revathi	5,000	5,000
AAE Santosh	2,000	
AAE Satya Sekhar Babu	10,000	10,000
AAE - Seshavataram	2,225	2,225
AAE - Shyam Sundar		14,233
AAE - Shyam Sunder (Canteen)	-1,604	-1,604
AAE - Sleeva Peter		-30,000
AAE - Sneha More	15,000	15,000
AAE - Srinidhi Yadav	500	500
AAE Subhadra Suri	6,395	6,395
AAE - Surender K Agarwal	1,73,146	10,500
AAE - Swapna Deep		-2
AAE - Syed Miraj	2,00,000	2,00,000
AAE - Vanka Pratap	4,00,000	
AAE - V Bikshapathi Goud	1,00,000	

# ***THE HYDERABAD CRICKET ASSOCIATION***

Particulars	31.03.2022 Amount in INR	31.03.2021 Amount in INR
AAE Veknata Pathi Raju		4,000
AAE - Vinod Ingle	-24,677	-13,385
AAE - Yash Kapadia	4,000	4,000
Coach Anirudh	5,000	5,000
CS -MD Mahboob Ahmed	35,000	
CS - P Suryaprakash	10,000	
N Shiva Rani	-25,000	
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	-23,000	2,000
CS - N Prakash Rao	25,000	
CS - Satya Shekar Babu	1,32,000	1,32,000
CS - Vinod Kumar	-13,484	-13,484
Manager - A Rajender Reddy	75,000	
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 Maraiah	41,232	41,232
Manager - Prateek	10,000	10,000
Manager - P Surya Prakash	-51,715	-51,715
Manager - Rajasekhar M	75,000	50,000
Manager - SRD Kamath	-3,256	-3,256
<b>Total</b>	<b>31,82,027</b>	<b>16,55,157</b>

## **Sub Schedule - 10A — Prepaid Expenses**

Particulars	31.03.2022 Amount in INR	31.03.2021 Amount in INR
Prepaid AMC Lifts	2,72,650	-
Prepaid Insurance	8,25,326	4,25,933
<b>Total</b>	<b>10,97,976</b>	<b>4,25,933</b>

# ***THE HYDERABAD CRICKET ASSOCIATION***

## **Sub Schedule - 10B — Income Tax**

<b>Particulars</b>	<b>31.03.2022 Amount in INR</b>	<b>31.03.2021 Amount in INR</b>
<b>TDS Receivable</b>		
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
AY 2019-20	2,04,82,706	2,04,82,706
AY 2020-21	3,97,21,355	3,97,21,355
AY 2021-22	2,03,65,363	2,03,65,363
AY 2022-23	1,86,88,892	-
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
<b>Total</b>	<b>35,39,98,729</b>	<b>33,53,09,837</b>

# **THE HYDERABAD CRICKET ASSOCIATION**

## **Sub Schedule - 11A — Domestic Matches**

Particulars	31.03.2022 Amount in INR	31.03.2021 Amount in INR
<b>Inter School and College Tournament</b>		
Tournament- U/16	54,000	-
<b>U/16 Vijay Merchant</b>		
Prize Money	1,50,000	-
<b>U/19 Coochbehar</b>		
Reimbursement of Match Fee	60,64,000	-
Subsidy	6,25,000	-
Subsidy	5,25,000	-
Reimbursement of Match Fee	21,70,000	-
Hosting Subsidy	52,50,000	-
<b>Ranji Tournaments</b>		
Ranji with Bhuvaneshwar	83,95,000	-
<b>Senior Women one Day Tournament</b>		
Reimbursement of Match Fee	15,50,000	10,31,250
Subsidy	3,75,000	3,75,000
<b>Syed Mustaq Ali T 20</b>		
Reimbursement of Match Fee	24,02,500	13,56,250
Subsidy	5,25,000	3,75,000
<b>U/19 Woman 1 Day</b>		
Subsidy	4,50,000	-
Reimbursement of Match Fee	8,26,000	-
<b>U/23 Men One Day Tournament</b>		
Hosting Subsidy	52,50,000	-
Reimbursement of Match Fee	19,37,500	-
Subsidy	3,75,000	-
<b>U-25 Colonel CK Naidu</b>		
Reimbursement of Match Fee	31,00,000	-
Participation Subsidy	2,50,000	-
<b>Vijay Hazare ( K Subbaih Pillai)</b>		
Reimbursement of Match Fee	33,70,000	28,80,500
Subsidy	3,75,000	3,75,000
<b>Total</b>	<b>4,40,19,000</b>	<b>63,93,000</b>

# ***THE HYDERABAD CRICKET ASSOCIATION***

## **Sub Schedule - 15A — Domestic Matches**

<b>Particulars</b>	<b>31.03.2022 Amount in INR</b>	<b>31.03.2021 Amount in INR</b>
Inter School and College Tournament	54,000	-
U/16 - Vijaymerchant	1,77,013	39,580
U/19 Coochbehar	1,33,33,680	-
U/19 - Vinoo Mankad	1,98,54,646	-
Compensation to Ranji Players (Loss of Pay)	71,89,000	-
Compensation to Sr Womens Team (Loss of Pay)	2,26,580	-
Ranji Trophy Matches	1,52,46,863	-
Sr Women 1 Day Tournament	56,32,947	78,95,479
Sr Women Twenty 20 - Rajkot	-	3,240
Syed Mustaq Ali T 20	83,33,932	92,40,095
U/19 Woman 1 Day	74,17,770	-
U/23 Men One Day Tournament	1,45,55,971	-
U-25 Col. CK Naidu	79,93,329	-
Vijay Hazare ( K Subbaih Pillai)	64,71,976	83,87,918
League Matches	1,81,80,533	4,03,21,853
<b>Total</b>	<b>12,46,68,240</b>	<b>6,58,88,165</b>

## **Schedule 16A — Remuneration to Selectors**

<b>Particulars</b>	<b>31.03.2022 Amount in INR</b>	<b>31.03.2021 Amount in INR</b>
Remuneration to Junior Men Selectors	12,00,000	-
Remuneration to Senior Men Selectors	25,00,000	-
Remuneration to Senior Women Selectors	30,00,000	-
<b>Total</b>	<b>67,00,000</b>	<b>-</b>

## **Schedule 16B — Other Expenses**

<b>Particulars</b>	<b>31.03.2022 Amount in INR</b>	<b>31.03.2021 Amount in INR</b>
Covid-19 Tests	13,500	-
DVD's for Video Analysts	2,000	-
Medical Expenses to Players	61,360	-
<b>Total</b>	<b>76,860</b>	<b>-</b>



# ***THE HYDERABAD CRICKET ASSOCIATION***

## **Schedule 16C — Ground Maintenance**

<b>Particulars</b>	<b>31.03.2022 Amount in INR</b>	<b>31.03.2021 Amount in INR</b>
Ground Maintenance - ECIL/NFC	33,259	41,896
Ground Maintenance - Gymkhana	1,63,736	2,28,332
Ground Maintenance - Parade Ground	60,260	-
Ground Maintenance - Uppal	2,51,786	1,78,062
<b>Total</b>	<b>5,09,041</b>	<b>4,48,290</b>

## **Schedule 16D — Trial & Practice Matches**

<b>Particulars</b>	<b>31.03.2022 Amount in INR</b>	<b>31.03.2021 Amount in INR</b>
Friendly Match	57,600	-
T20-Tiger Cup- Cricket Material	2,75,595	-
Practice Matches	5,05,079	4,789
U/19 Practice - Catering	5,00,600	-
Ranji Practice Match	19,087	-
U/16 Practice Match	95,600	-
Women Practice Match	44,100	-
<b>Total</b>	<b>14,97,661</b>	<b>4,789</b>

## **Schedule 16E — Honorarium & TA / DA**

<b>Particulars</b>	<b>31.03.2022 Amount in INR</b>	<b>31.03.2021 Amount in INR</b>
Honorarium to HCA Coaches/Selectors	-	2,86,226
Honorarium to Ombudsman	10,00,000	-
TA / DA Selectors	2,50,000	-
<b>Total</b>	<b>12,50,000</b>	<b>2,86,226</b>

# ***THE HYDERABAD CRICKET ASSOCIATION***

## **Schedule 16F — Repairs & Maintenance**

Particulars	31.03.2022 Amount in INR	31.03.2021 Amount in INR
AMC - Gensets	7,157	1,34,333
Garden Maintenance	-	9,300
Maintenance to Groundfos	4,29,876	-
Repairs to Ground Equipment	-	1,23,178
Stadium Maintenance	-	15,82,518
Stadium Maintenance - Gymkhana	44,593	-
<b>Total</b>	<b>4,81,626</b>	<b>18,49,329</b>

## **Schedule 16G — Coaching Camp Expenses - HCA**

Particulars	31.03.2022 Amount in INR	31.03.2021 Amount in INR
Umpires Seminar	59,253	-
<b>Total</b>	<b>59,253</b>	<b>-</b>

## **Schedule 19A — General & Admin Expenses**

Particulars	31.03.2022 Amount in INR	31.03.2021 Amount in INR
Excess Baggage	4,800	-
Accommodation Charges	3,30,727	-
Advertisement Charges	-	6,79,862
Bank Charges	18,172	19,960
Car Hire Charges	-	24,161
Consultancy Fee	-	3,85,000
Conveyance	2,45,549	88,390
Conveyance -Gymkhana	10,972	1,150
Courier Charges	70,810	23,685
Diesel Expenses	1,33,258	-
Electrical Works	2,00,000	-
Electrical Inspection Charges	19,505	19,500
Electricity - Gymkhana	2,69,765	2,97,451
Electricity - Uppal	31,07,266	35,65,162
Ex-Gratia to Players	5,55,000	-
Falication Function	-	1,16,253
Gifts & Tropies	-	7,500

# ***THE HYDERABAD CRICKET ASSOCIATION***

<b>Particulars</b>	<b>31.03.2022 Amount in INR</b>	<b>31.03.2021 Amount in INR</b>
House Keeping Expenses	17,65,288	16,70,649
Independence Day Celebration	8,683	11,070
Newspaper	3,480	
Internet- Gymkhana	38,418	
Interest on IGST	25,502	-
Interest on ESIC	5,700	-
Laundry Charges	660	
Medical Costs	34,51,708	19,80,801
Office Expenses	90,573	5,47,701
Photograph Charges	-	17,000
Pooja Expenses	1,686	98,188
Postage	3,448	12,271
Printing	1,91,963	17,800
Printing and Stationery	6,960	-
Property Tax Paid	25,00,000	25,00,000
Refreshment- Gymkhana	55,223	31,758
Refreshments	3,44,838	2,40,161
Republic Day Celebration	9,059	16,650
Security Charges	65,24,832	64,67,306
Stationery	1,31,822	41,371
Stationery - Gymkhana	-	11,849
TA / DA for HCA Works	90,000	2,000
Telephones - Land Line	1,67,602	2,98,018
Telephones - Mobile	-	61,461
Transportation	30,027	40,070
Travelling Expenses	7,66,135	-
Washing Charges	-	15,920
Water at Gymkhana	-	5,340
Water Bill of HMWSSB	3,72,786	1,71,296
Water Charges	1,42,030	1,48,150
Website Charges	1,85,000	65,000
Xerox Charges	65,758	11,500
BCCI - Annual Subscription	500	500
Tally Annual Subscription Charges	28,805	-
Debit Balance Written Off	-	949
Remuneration to Sub Staff	50,000	
Dress to Club Secretaries	21,271	
Miscellaneous Expenses	2	-
<b>Total</b>	<b>2,20,45,582</b>	<b>1,97,12,853</b>

# ***THE HYDERABAD CRICKET ASSOCIATION***

## **Schedule 19B — Legal & Professional Fee**

<b>Particulars</b>	<b>31.03.2022 Amount in INR</b>	<b>31.03.2021 Amount in INR</b>
ESI/PF Consultancy Fee	15,000	-
Legal Charges	1,00,000	5,000
Legal Fee	13,65,000	-
Professional Fee	35,95,114	34,94,217
<b>Total</b>	<b>50,75,114</b>	<b>34,99,217</b>

## **Schedule 19C — Meeting Expenses**

<b>Particulars</b>	<b>31.03.2022 Amount in INR</b>	<b>31.03.2021 Amount in INR</b>
BCCI Meetings	70,000	4,71,881
APEX Meeting Expenses	8,000	17,931
AGM / General Meeting	4,92,018	3,69,236
COA's Fee for Attending Meetings	40,00,000	-
<b>Total</b>	<b>45,70,018</b>	<b>8,59,048</b>

# ***THE HYDERABAD CRICKET ASSOCIATION***

## **Schedule 19D — Repairs & Maintenance**

<b>Particulars</b>	<b>31.03.2022 Amount in INR</b>	<b>31.03.2021 Amount in INR</b>
General Maintenance	17,459	-
Plantation & Beautification	7,920	80,417
Repairs & Maintenance ACs	67,830	49,591
Repairs at District Association	-	2,31,750
Repairs & Maintenance of Computer	24,280	1,51,200
Repairs to Electrical Maintenance	6,01,268	1,48,998
Repairs to Ice Machine	50,400	-
Repairs to Xerox Machine	21,240	9,509
AMC - Fire Fighting System	-	47,410
AMC for Software	61,200	51,600
AMC - Xerox	-	4,611
Repairs to Bowling Machines	3,195	-
Repairs to Pumps	12,500	30,548
Repairs to Ground Equipments	5,12,177	-
Repairs to Video Equipments	23,073	-
AMC - Lifts	2,72,650	-
Repairs of Fire Extinguishers	-	3,31,556
Stadium Maintenance	1,23,053	-
Repairs to Lifts	11,44,068	-
Repairs to Super Saffer	2,52,640	-
<b>Total</b>	<b>31,94,953</b>	<b>11,37,190</b>

## **Schedule 19E — Interest & Penalty**

<b>Particulars</b>	<b>31.03.2022 Amount in INR</b>	<b>31.03.2021 Amount in INR</b>
GST Late Fee	-	1,000
ESI Penal Charges	1,50,821	-
<b>Total</b>	<b>1,50,821</b>	<b>1,000</b>

# ***THE HYDERABAD CRICKET ASSOCIATION***

## **THE HYDERABAD CRICKET ASSOCIATION FINANCIAL YEAR 2021-22**

### **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

# ***THE HYDERABAD CRICKET ASSOCIATION***

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.

## **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.

# ***THE HYDERABAD CRICKET ASSOCIATION***

## **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.

## **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.



# ***THE HYDERABAD CRICKET ASSOCIATION***

## **I. 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 Bose Kante  
CEO**

**FRN:006155S  
M. No. 029709**

Place: Hyderabad  
Date: 04.11.2023  
UDIN: 23029709BGXRNL9959

# ***THE HYDERABAD CRICKET ASSOCIATION***

## **THE HYDERABAD CRICKET ASSOCIATION FINANCIAL YEAR 2021-22**

### **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

# ***THE HYDERABAD CRICKET ASSOCIATION***

2012-13 the Association had received Rs. 49.78 crores being the eligible infrastructure subsidy.

During the year Association has transferred Rs.1,44,63,547/- 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 31<sup>st</sup> 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.16,37,93,631/- 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.

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 Management. Thus, the said inventory statements have formed the sole basis in respect of the adoption of inventory quantities and values as of 31<sup>st</sup> March 2022 which are stated in the Balance Sheet as Rs.1,05,19,255/-

# ***THE HYDERABAD CRICKET ASSOCIATION***

## **7. Accounts Receivable and Accounts Payable**

Sundry Creditors and other payables as on 31.03.2022 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 31<sup>st</sup> March 2022, the Association has incurred an amount Rs. 20,04,186/- 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 31<sup>st</sup> March 2022, the Association has incurred an amount of Rs. 2,73,507/- 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. 34,52,989/- 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.

### **D. Medical support**

The Association has incurred an amount of Rs. 34,51,708/- towards medical reimbursements given to the following : -

# ***THE HYDERABAD CRICKET ASSOCIATION***

- a) Players – Rs. 6,11,880/-
- b) Employees – Rs. 8,89,697/-
- c) Club Secretaries – Rs. 17,50,131/-
- d) Others – Rs. 2,00,000/-

## **9. Prior period expenditure**

Prior Period Expenses comprise a sum of Rs. 66,47,868/- in respect of expenses relating to earlier years.

## **10. Compliance with GST Act.**

- a) In the 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.

- 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/-. Against this a sum of Rs. 1017000/- has been paid in April 2021 and balance of Rs. 29700 is payable.

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.

# ***THE HYDERABAD CRICKET ASSOCIATION***

- d) In respect of the year ended 31.03.2022 it is seen that GST amount of Rs. 60,282/- has been collected on taxable Turnover of Rs. 3,34,897/-. However, the GST amount of Rs. 60,282/- has not been paid to the Department.

Further in respect of the year ended 31.03.2022 GST has not been collected on Turnover of Rs. 1,50,161/-. Consequently, GST of Rs. 27,030/- has not been paid to the Department.

## **11. 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 72<sup>nd</sup> Annual General Meeting held on 30<sup>th</sup> 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 30<sup>th</sup> 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.

As per the orders of the Arbitral Tribunal dated 15<sup>th</sup> 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, up to the date of realization.

# ***THE HYDERABAD CRICKET ASSOCIATION***

Against the above Arbitral Order, the Association filed a Petition u/s 34 of the Arbitration and Conciliation Act. This Petition of the Association was dismissed for default on 14.07.2023. Subsequently, the Association has filed a Petition for restoration on which arguments have been heard on 27.09.2023 and the Judgement has been reserved.

Subsequent to the above referred Order dated 14.07.2023 M/s.Visaka Industries Limited approached the Special Court for trial and disposal of commercial disputes, also called the Commercial Court under execution Petition No.12 of 2023 praying that the Accounts of the Association must be attached. In response, the Association filed Petition under Article 227 of the Constitution praying that three World Cup Matches are on the anvil and that the Order passed by the Commercial Court dated 22.09.2023 must be stayed. The Honourable High Court of Telangana has stayed the Order passed by the Commercial Court in CEP No.12 of 2023, dated 22.09.2023 subject to the Association depositing an amount of Rs. 17.5 crores before the Commercial Court within a period of six weeks.

## **b. Notice from District Collector**

The Ranga Reddy District Collector issued a show cause notice vide no H3/59/2012 dated 16<sup>th</sup> 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.

# ***THE HYDERABAD CRICKET ASSOCIATION***

## **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. Due provision has been made in this regard. 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 credit balance of Rs. 1,55,18,686/- 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 Limited**

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.



# ***THE HYDERABAD CRICKET ASSOCIATION***

## **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 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 30<sup>th</sup> April 2022 and 31<sup>st</sup> 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

# ***THE HYDERABAD CRICKET ASSOCIATION***

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.

## **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 01<sup>st</sup> 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 25<sup>th</sup> April 2022 towards outstanding property tax & library cess including penal interest aggregating to Rs. 49,37,31,878/- up to financial year ended 31<sup>st</sup> March 2022.

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

# ***THE HYDERABAD CRICKET ASSOCIATION***

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.

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: -

## ***THE HYDERABAD CRICKET ASSOCIATION***

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/-

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

# ***THE HYDERABAD CRICKET ASSOCIATION***

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.

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 readjudication.

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.

# ***THE HYDERABAD CRICKET ASSOCIATION***

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/-.

6. In respect of the year ended 31.03.2022 relevant to the Assessment Year 2022-23 the Income Tax Case of the Association is subject to Scrutiny and the Scrutiny Proceedings are pending.
7. 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. 24,51,550 appearing in TRACES portal and no provision for the same has been paid.

**i) SS Consultants**

SS Consultants vide their letter dated 28<sup>th</sup> 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 HYDERABAD CRICKET ASSOCIATION***

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 authorization 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 Bose Kante  
CEO**

**FRN:006155S**

**M. No. 029709**

Place: Hyderabad

Date: 04.11.2023

UDIN: 23029709BGXRNL9959

# THE HYDERABAD CRICKET ASSOCIATION

## MATCH-WISE INCOME AND EXPENDITURE STATEMENT

MATCH NAME	2021-22		2020-21	
	INCOME	EXPENDITURE	SURPLUS / (DEFICIT)	SURPLUS / (DEFICIT)
<b>INTERNATIONAL MATCHES</b>				
<b>BCCI MATCHES</b>				
IPL MATCHES				
U-16 VIJAY MERCHANT	1,50,000	1,77,013	(27,013)	(39,580)
U-19 COOCH BEHAR	1,46,34,000	1,33,33,680	13,00,320	-
U-19 VINO O MANKAD		1,98,54,646	(1,98,54,646)	-
RANJI MATCHES	83,95,000	1,52,46,863	(68,51,863)	-
COMPENSATION TO RANJI PLAYERS	71,89,000	71,89,000	-	-
U-23 COL. CK NAIDU	33,50,000	79,93,329	(46,43,329)	-
SR. WOMEN ONE DAY	19,25,000	56,32,947	(37,07,947)	(64,89,229)
SR. WOMEN T-20			-	(3,240)
COMPENSATION TO SENIOR WOMENS TEAM PLAYERS	2,26,580	2,26,580	-	
SYED MUSTAQ ALI T-20	29,27,500	83,33,932	(54,06,432)	(75,08,845)
VIJAY HAZARE	37,45,000	64,71,976	(27,26,976)	(51,32,418)
U-19 WOMENS ONE DAY	12,76,000	74,17,770	(61,41,770)	-
U-23 MENS ONE DAY	75,62,500	1,45,55,971	(69,93,471)	-
<b>TOTAL OF BCCI MATCHES</b>	<b>5,13,80,580</b>	<b>10,64,33,707</b>	<b>(5,50,53,127)</b>	<b>(1,91,73,312)</b>



**THE HYDERABAD CRICKET ASSOCIATION**  
**MATCH-WISE INCOME AND EXPENDITURE STATEMENT**

MATCH NAME	2021-22		2020-21
	INCOME	EXPENDITURE	SURPLUS / (DEFICIT)
HCA TOURNAMENTS			
HCA LEAGUE MATCHES	54,000	1,82,34,533	(4,03,21,853)
<b>TOTAL OF HCA MATCHES</b>	<b>54,000</b>	<b>1,82,34,533</b>	<b>(4,03,21,853)</b>
DISTRICT MATCHES			-
<b>TOTAL</b>	<b>5,14,34,580</b>	<b>12,46,68,240</b>	<b>(5,94,95,165)</b>



# THE HYDERABAD CRICKET ASSOCIATION

## RECEIPTS AND PAYMENT 1st April 2021 to 31st March 2022

Receipts	Amount (in Rs.)		Payments	Amount (in Rs.)	
<b>OTHER RECEIPTS</b>			<b>PAYMENTS TO PLAYERS &amp; OTHERS</b>		<b>4,09,48,728</b>
Ground Rent - Others	2,36,000		Match Fee to Players	51,00,640	
Recovery of EPF/ESI/PT	17,33,415		TADA paid to Players & Support Staff	71,14,740	
TDS recovered	25,84,850		Reward to Players	11,11,111	
EMD Collected	5,00,000		Fee paid to Scorers	28,03,201	
Return of Excess payments from Hotels	2,21,550		Fee paid to Umpires	70,23,329	
Others	62,626		Payment to Coaches	12,50,000	
Interschool & College Tournament receipts	54,000		Payment to Video Analyst	1,68,000	
			Payment to Legal,		
			Tax and other Consultants	30,41,755	
Dishonour of Cheques	4,20,300		Payment to Selectors	69,50,000	
Refund of Advances-AAE	70,742		Payment to Support Staff	50,97,125	
Interest earned on Fixed Deposit	15,85,865		NCA Camp expenses	2,53,827	
Fixed Deposit matured	8,00,00,000		Ranji Pension to players	4,80,000	
			Exgratia on Sudden demise of Ranji Player	5,55,000	
<b>ANNUAL COLLECTIONS</b>					
Registration & Renewals	2,43,534		<b>SALARIES &amp; WELFARE</b>		<b>3,65,45,701</b>
			Salaries & Allowances	3,65,45,701	
			<b>ADMINISTRATIVE PAYMENTS</b>		<b>2,54,70,905</b>
			Security Charges	70,30,224	
			House Keeping Charges	36,86,540	
			Electricity Bill	31,07,838	

# THE HYDERABAD CRICKET ASSOCIATION

## RECEIPTS AND PAYMENT

1st April 2021 to 31st March 2022

Receipts	Amount (in Rs.)	Payments	Amount (in Rs.)
		Stadium Insurance	27,98,959
		Payment to Retainers	35,06,019
		Water Charges (HMWSSB)	3,27,669
		Others	8,06,737
		Medical Costs	42,06,919
		<b>REPAIRS &amp; MAINTENANCE</b>	<b>11,28,759</b>
		Stadium Maintenance	11,28,759
		<b>STATUTORY PAYMENTS</b>	<b>4,82,40,436</b>
		GST Payments	2,53,46,476
		Tax Deducted at Source (TDS)-BCCI	1,63,12,500
		Tax Deducted at Source (TDS)-Vendors	65,81,460
		<b>OTHER PAYMENTS</b>	<b>3,08,43,332</b>
		Remuneration to League Committee	65,83,500
		COA Fee for attending meetings	2,00,000
		Sanitization	8,26,126
		Purchase of Gym equipments	1,02,66,279
		Purchase of Video Analyst Equipments	24,54,752
		Purchase of Computer Systems	9,93,852
		Purchase of 2 AC's and 1 TV	1,75,996
		Dugout Shed at NFC	4,73,280
		Others	50,000

**THE HYDERABAD CRICKET ASSOCIATION**  
**RECEIPTS AND PAYMENT**  
**1st April 2021 to 31st March 2022**

Receipts	Amount (in Rs.)	Payments	Amount (in Rs.)
		Advance against expenses (AAE)	
		Advance to Managers	29,32,297
		Prior Period Payments	1,74,584
			57,12,666
		<b>Closing Cash and Bank Balances</b>	<b>21,43,354</b>
		Cash-in-hand	2,089
		Canara Bank	11,37,070
		Canara Bank-Prepaid Cards	2,49,006
		State Bank of India	51,664
		Syndicate Bank	20,522
		UCO Bank	6,60,822
		UCO Bank-HCAE	22,181
<b>Total</b>	<b>26,50,64,471</b>	<b>Total</b>	<b>26,50,64,471</b>

# ***THE HYDERABAD CRICKET ASSOCIATION***

## **REPLY TO AUDITORS QUALIFICATIONS AND OTHER OBSERVATIONS (FY 2021-22)**

### **AUDITORS' REPORT**

Qualifications and other observations as mentioned in Auditor's Report dated 04.11.2023.

### **MANAGEMENT REPLY**

Noted.

