

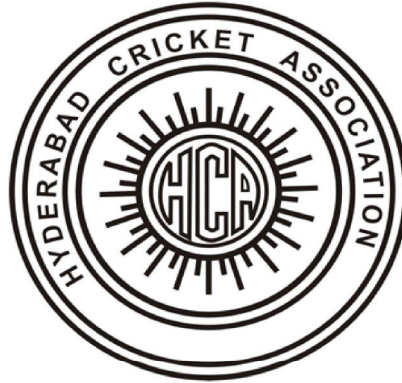
CONFIDENTIAL

THE HYDERABAD CRICKET ASSOCIATION

Affiliated to BCCI

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

REGISTRATION NO. 207 OF 1961



**ANNUAL REPORT
2022 - 2023**

THE HYDERABAD CRICKET ASSOCIATION

MEMBERS OF THE APEX COUNCIL DURING 2022-2023

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

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NOTICE

THE HYDERABAD CRICKET ASSOCIATION

PRESIDENT'S REPORT

Dear Friends,

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

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

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

From 27.09.2022 to 13.02.2023 the Management of the Association was subject to the Supervision by the 4-Member Supervisory Panel appointed by the Hon'ble Supreme Court of India.

With effect from 14.02.2023 the Affairs of the Association were managed and administered by the Single-Member Committee comprising Justice (Retd) L. Nageshwara Rao, appointed by the Supreme Court of India.

During the 2022-23 Season the Association hosted the India V/S Australia T-20 International Match on 25.09.2022 which India won by 6 wickets. The Association also hosted the One-day International Match between India and New Zealand on 18.01.2023 which India won by 12 runs. Thus, the Indian Cricket Team's winning tryst with the Rajiv Gandhi International Stadium continued into 2023.

We also hosted 7 IPL matches of the 2022-23 Season.

During the 2022-23 season we hosted 15 matches of the U-19 Women's T-20 Tournament, 3 Matches of the U-19 Cooch Behar Trophy, 3 Matches of the Col. CK Naidu Trophy, 15 Matches of the Senior Women's Inter-Zone One-day Tournament and 4 Ranji Trophy Matches.

The Association successfully conducted the A-1 Division Three-day League Championship Matches, A-1 Division Three-day One-day League cum Knockout Tournament, MAK Pataudi T-20 Tiger Cup Tournament, A-2 Division Two-day One-day League cum Knockout Tournament, A-3 Division One-day League Championship, Zimbabwe Colts Tour to Hyderabad, U-19 Inter-

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Schools and Colleges One-day League cum Knockout Tournament and U-16 Inter-Schools and Colleges One-day Knockout Tournament.

During the year 2022-23 Cricket Materials worth Rs.23,55,960 was distributed to District Associations towards Cricket Development. A sum of Rs. 15,59,167 was spent on Coaching Camps at Hyderabad and Rs.9,35,000 at Districts.

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

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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 31st 2023, 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.

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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

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Management of the Association and is not intended to be an Independent Propriety Audit.

2. Our audit has been conducted based on the information, responses and explanations, books of account and other records of the Association maintained/ provided by the Management of the Association.
3. We have reported certain matters for the consideration / confirmation by those 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, 2023 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 24) and VI (1 to 15), 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 31st March 2023, are summarized as under: -
 - a. In April 2013, The Ranga Reddy District Collector issued a show cause notice for cancellation of the lease granted (for Uppal ground) to the Association for violating the terms of the Land Lease Agreement. The Association has contested the same. The cancellation of lease could have significant impact on the operations of the Association and the same cannot be quantified. In the absence of any further communication from the District Collector we are unable to form an opinion on the same. In this regard reference may be made to Note 12(b) of Notes to Accounts of Schedule 23.

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- b. The Association has not updated the Fixed Assets Register since the financial year 2012-13 onwards. The Association owns several moveable assets which are frequently moved from one location to another. The Association does not have any record of such asset movement. Further it is noticed that some of the assets are in damaged and unusable condition. The Association has not carried out impairment testing of any of the fixed assets. The status continues to be the same during the year. Hence, we are unable to comment on the existence and the usefulness of the fixed assets and provision for impairment thereon.
 - c. In the absence of Policy/Regulations for delegation of power for payments/signing of contracts/acceptance of funds, we are unable to comment on the authorization of all transactions entered into by and on behalf of the Association.
 - d. The previous auditors for FY 2016-17 had reported that as per the directions of COA the unrecognized liabilities were identified as special assignment and an amount of Rs. 1,61,83,420/- 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. 33,00,00,000/- received from BCCI has been considered under the head 'Grants'. In this regard there is no written Agreement between the Association and BCCI nor any documentary evidence. Under the circumstances the nature of the Account as considered by the Association is relied upon.

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 relating to the earlier financial year provided by the Management. Thus, the said inventory statements have formed the sole basis in respect of the adoption of inventory quantities and values as of 31st March 2023 which are stated in the Balance Sheet as Rs. 1,05,19,255/-.

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In respect of the financial year 2022-23 all purchases of inventory have been treated as consumed during the year and charged to revenue.

4. A Forensic Review was carried by Ernst & Young for the period 01.04.2014 to 31.03.2017 and Report was submitted to the Association. Action Taken Report by the Association has been not made available. As per the Forensic Report there were many irregularities found with regard to bills processed and payments to be made by the Association. Payments to such parties were kept pending, and such 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 31.03.2023 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.

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9.

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

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

- 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.

- e) A sum of Rs. 4,31,16,000/- has accrued to the Association in respect of Match Fees on 31.03.2023. The GST thereon of Rs. 77,60,880/- has been paid after the 20th of April 2023 but before 30th September 2023.

Further in respect of the year ended 31.03.2023 GST has not been collected on Turnover of Rs. 1,00,000/-. Consequently, GST of Rs. 15,254/- has not been paid to the Department.

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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. It is understood that the Association is in the process of taking necessary steps to make the representation in this regard.
11. 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.
12. 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.
13. 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. Against this stand, HCA went to Court and obtained STAY. In respect of the year ended 31.03.2023 provision in respect of rent payable has been made at Rs. 13,11,434/-.

The credit balance of Rs. 1,68,30,120/- represents the accumulated balance of the yearly rent.

14. 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

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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.

15. The Association has paid a sum of Rs. 46,76,215/- as Advance to M/s. Vats Sports during the financial year 2021-22 which is the opening balance in the account of the vendor as of 01.04.2022. Two further Advances of Rs. 23,59,465/- and Rs. 24,13,030 have been made to M/s. Vats Sports on 19.04.2022 and 11.05.2022 respectively. In respect of these two Advances while the Invoices are available there is no underlying evidence regarding the receipt of materials like E Way Bill, Material Receipt Note or Delivery Challan.

A further sum of Rs. 3353560/- is paid to M/s Vats Sports on 15.07.2022 being 50% Advance for 3800 cricket balls. While three quotations are available tendering through Newspaper Advertisements has not been done and there is no vendor evaluation report of a Tendering Committee. Underlying Invoice is not available and Material Receipt Note with Inward Security Stamp is available for 1800 balls. There is no E-Way Bill. The transportation of the balls has been done by courier agency based in New Delhi as per the relevant Invoice, while the vendor has sent the balls from Meerut, UP. No material is available on record with regard to non-receipt of 100 balls and the balance 1900 balls. It is further seen that the sum of Rs. 29,31,802/- in respect of 1800 balls has been accounted for as issued and consumed during the year in respect of which there is no underlying evidence.

In respect of further purchases of Rs. 6,01,658/-, Rs. 6,79,038/- and Rs. 7,85,379/- on 28.11.2022 and 13.01.2023 respectively towards purchase of Dress Materials it is seen that while invoices are available there is no E-Way Bill or Delivery challan. Hand written Material Received Notes without the inward security stamp is on record. All

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these three purchases have been accounted as consumed during the year in respect of which relevant underlying evidence has not been made available.

16. It is seen that in respect of the international cricket match between India and New Zealand held on 18.01.2023 there are a number of expenses relating to event management, décor services, food and catering, repairs and maintenance, etc which have not been considered for accounting and payment by the Single Member Committee appointed by the Honourable Supreme Court of India with effect from 14th February 2023. We are informed that the relevant decisions in this regard would be taken after conclusion of the forensic audit initiated by the said Single Member Committee the aggregate balance expenses in this regard comes to Rs. 3,18,73,336/-. In respect of these expenses advance payments have been made to the extent of Rs. 84,68,859/- and these amounts form part of Advances account in the Books of Accounts. The balance amount of Rs. 3,18,73,336/- represents the figure after deducting the Advances.
17. It is seen that in respect of Cricketing Expenses, Legal and Professional Charges, Payments and Reimbursements to Team Managers and Stadium Maintenance aggregating to balance amount of Rs. 6,36,69,548/- have not been considered for accounting and payment by the Single Member Committee appointed by the Honourable Supreme Court of India with effect from 14th February 2023. We are informed that the relevant decisions in this regard would be taken after conclusion of the forensic audit initiated by the said Single Member Committee. Advance payments made under the above heads of expense aggregate to Rs. 1,90,24,617/- and these amounts form part of Advances account in the Books of Accounts. The balance amount of Rs. 6,36,69,548 represents the figure after deducting the Advances.
18. It is seen that 400 Bucket Chairs are purchased from M/s. Excellent Enterprises the total cost being Rs. 12,20,592/-. Tenders have not been floated. Both the Invoice and Quotation of M/s. Excellent Enterprises bear the date 02.01.2023, while the Purchase Order is dated 04.01.2023. E-Way bill is not on record. The cost of each bucket chair is Rs. 2,586/- which appears to be on the higher side.
19. It is seen that Work Order date 31.12.2022 for a sum of Rs. 18897759 has been issued to M/s. Firewin Safety Engineers for design, supply and installation of Fire Alarm Systems at the Rajiv Gandhi International Cricket Stadium. No tenders have

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been floated in the newspapers and as per internal email dated 04.01.2023 management had decided to issue the Work Order to M/s Firewin Safety Engineers on the basis of four sealed quotations. Minutes of the tendering committee meeting have not been made available to us. There is no approval of the supervisory committee appointed by the Honourable Supreme Court of India. The vendor has issued Tax Invoice dated 02.01.2023 at the time of commencement of work and 70% Advance being Rs. 1,56,09,547/- has been paid to the vendor. Basis of payment of 70% is not on record. It is understood that the work has not been completed till date.

It is also understood that as per a recent forensic audit report the figure quoted by M/s. Firewin Safety Engineers is 248% more than the existing prices. This Issue is the subject matter of a criminal complaint filed by the Association in the Uppal Police Station against the concerned Officials. Our perusal of the vendor ledger account also shows that the work is not completed, no capitalization is done and hence the Matter requires further enquiry.

20. A sum of Rs. 15,49,678/- is paid to M/s. Firewin Safety Engineers towards repairs and maintenance of the existing fire hydrant system. Tendering is not been done and three quotations are not on record. There is no Work Completion Certificate. The Work Order is dated 13.09.2022 and the Tax Invoice is raised on 14.09.2022.
21. A sum of Rs. 17,76,888/- is paid to M/s PNY Enterprises towards UPVC Sheets, supplied at Gymkhana Grounds, Secunderabad. The underlying evidence in this regard has not been made available to us for our verification.
22. Two amounts of Rs. 8,00,000/- (paid on 20.09.2022 and 02.11.2022) and Rs. 17,18,249/- (paid on 02.11.2022) aggregating to Rs. 25,18,249/- is paid to M/s. Universal Xhibit in respect of Hospitality management comprising flower arrangement, platform seating, providing work station tables etc. There is only one work Order for a sum of Rs. 8,00,000/- relating to flower arrangement. For the said works contract of Hospitality Management it is seen that the other bidder as also quoted Rs. 25,00,000.

It is seen that another contract for supply and installation of MS Barricading, Signage and PA System has been awarded to M/s. Universal Xhibit for a sum of Rs. 23,00,000 on 08.09.2022 the other bidder M/s. DNA Entertainment P Ltd has quoted

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Rs. 14,00,000/-. Further it is seen that on 03.11.2022 another amount of Rs. 20,23,040/- is paid to M/s. Universal Xhibit for additional barricading and signage's in parking areas in respect of which tendering is not done and no work order is issued.

The above contracts relate to the International Match India vs Australia held on

23. A sum of Rs. 10,00,000/- is paid to Advocate B Sudhakar Rao in respect of WRT Appeal No. 476 of 2021 titled Md. Azharuddin vs K John Manoj and Others before the Honourable High Court of Telangana. Further, it is seen that a sum of Rs. 70,00,000/- is paid to Advocate A Venkatesh in respect of litigations involving the President, Vice President and Secretary of the Association. These expenses relate to the cases between the Officials of HCA inter se and does not constitute expenditure incurred on the Objects of the Association.
24. An Advance of Rs. 1,02,66,279/- was paid on 06.08.2021 to M/s. Body Drench India Private Limited for the purchase of Gym Equipment. As per the Purchase Order dated 13.07.2021 the Equipments were to be installed by 31.10.2021. As per record the prices quoted and accepted by HCA as per the Purchase Order appear to be on the higher side with no comparison made with prevailing market rates. After considerable delay the Equipments have been received on 24.11.2022. The balance amount of Rs. 95,67,174/- has been paid to the vendor on 14.02.2023. It is understood that the said purchase of Gym Equipments vis a vis the prices charged is also the subject matter of a recent Forensic Audit, consequent to which a criminal case has been filed by the Association with the local Police against the Officials involved.

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. The Matter is presently being adjudicated by the Special Court for trial and disposal of Commercial Disputes, Ranga Reddy District in COP No.83 of 2016, as directed by the Honourable High Court of Telangana vide its Order dated 9th November 2023.

It is to be noted that the Association has not made any provision.

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2. The Telangana State Industrial Infrastructure Corporation Limited (TSIIC) {formerly Andhra Pradesh Industrial Infrastructure Corporation Limited} has issued a demand Notice dated 11th April 2023 towards outstanding property tax & library cess including penal interest aggregating to Rs. 60,05,59,117/- up to financial year ended 31st March 2023.

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. 60,05,59,117/- 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 31.03.2023.

3. No Provision has been made in respect of TDS Demands appearing in the TRACES Portal of a sum of Rs. 24,72,370/- up to the financial year 2022-23.
4. Earnest Money Deposits accepted by the Association over the last several years aggregate to Rs. 36,62,714/- in respect of 17 parties as on 31.03.2023. These amounts are payable to vendors/contractors whose details are available in the records of the Association.
5. Two Advances of Rs. 5,56,800/ - and Rs. 8,12,000/- have been paid on 17.01.2023 to M/s. AAIMS Protection Services Private Limited for providing bouncers at the ticket collection centres at RGICS, Lal Bahadur Stadium and Gachibowli Stadium. These Advance payments have been made on the basis of Proforma Invoices. Tendering is not done and the actual number of bouncers deployed at various venues are not on record. Final Invoices are not received even as on date and expensing is not done.

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6. During the year a sum of Rs. 1462458/- is paid to M/s. Vaishnavi Physio Therapy and Sports Rehab, Secunderabad towards purchase of Physio Materials. Tendering is not done and three quotations are not taken. The prices of different items are on the higher side. There is no delivery challan, E-Way bill or GRN – the vendor does not have the GST registration. Details of unused physio materials are not maintained.
7. A sum of Rs. 2,20,400/- is spent for purchase of 40 chairs for the players lounge. The underlying invoice in this regard is not available for verification.
8. In respect of plumbing materials Rs. 299248 purchased on 30.08.2022 from M/s. Sree Kalka Enterprises there is no Delivery challan, E-Way bill or Material Receipt Note.
9. In respect of purchase of Tshirts from M/s. SMG Impex on 20.08.2022 the number of Tshirts billed as per invoice is 96 whereas as per MRN is for 88; further tenders are not floated.
10. Gift Boxes have been purchased from M/s. Snapsin and Company for Rs. 317405 and Rs. 259695 both on 22.09.2022; however, there is no E-Waybill, Material Receipt Note or delivery challan. Tenders are not floated.
11. A sum of Rs. 12,49,125/- is spent on 08.12.2022 in respect of accommodation charges on account of U/19 Womens Tournament at Pune in respect of which the underlying final invoice is not available.
12. A sum of Rs. 13,29,480/- is paid on 17.12.2022 towards accommodation charges for Ranji Team at Mumbai in respect of which the underlying final invoice is not available.
13. A sum of Rs. 11,77,120/- is paid to M/s. B S Sports against invoice dated 27.12.2021 for purchase of dress materials. However, underlying evidence of receipt of materials at the association is not available.
14. In respect of the International Match India vs New Zealand hosted by the Association on 18th January 2023, a sum of Rs. 12,39,000/- has not been received by the Association from One97 Communications relating to three corporate boxes S16, S17 and S18 on the ground that the said amount is receivable from an Official of the Association.

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15. 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 financial 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 31.03.2023.

VIII. Emphasis of Matter

Attention is invited to the matters described here under: -

1. 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.
2. The Association is generally regular in remitting TDS/GST/PF dues with occasional delays.
3. The Association has not carried out physical verification of Fixed Assets or Inventories during the year.
4. 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.

THE HYDERABAD CRICKET ASSOCIATION

- b. As required vide Chapter VIII Para 37(3) the Association has not uploaded payments/expenses in excess of Rs. 25 lakhs 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: 29.11.2023

UDIN: 23029709BGXRNM5201

THE HYDERABAD CRICKET ASSOCIATION

Balance Sheet as at 31.03.2023

Particulars	Sch	As on 31.03.2023	As on 31.03.2022
LIABILITIES :			
General Funds & Earmarked Funds :	1	87,07,63,555	68,62,79,848
Current Liabilities & Provisions :			
Current Liabilities	2	7,54,31,934	9,03,08,600
Provisions	3	14,42,01,628	13,89,55,994
TOTAL		1,09,03,97,117	91,55,44,442
APPLICATION OF FUNDS :			
Fixed Assets	4		
Gross Block		1,45,82,06,062	1,42,39,73,606
Less : Accumulated Depreciation		1,05,00,47,950	1,00,63,54,890
Net Block		40,81,58,112	41,76,18,716
Current Assets :			
Cash & Bank Balance	5	5,36,44,049	21,43,347
Deposit	6	4,15,66,232	17,38,232
Inventories	7	1,05,19,255	1,05,19,255
Sundry Debtors	8	9,03,86,363	8,60,89,370
Advances to "Suppliers, Employees and Managers"	9	6,30,10,697	3,58,11,910
Other Current Assets	10	42,31,12,409	36,16,23,611
TOTAL		1,09,03,97,116	91,55,44,442
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**

CA C Suresh
(Partner)

Murtuja Khan
Finance Manager

Suneel Bose Kante
CEO

FRN:006155S
M. No. 029709

Place: Hyderabad
Date: 29.11.2023
UDIN: 23029709BGXRN5201

THE HYDERABAD CRICKET ASSOCIATION

Statement of Income and Expenditure for the period ending 31-03-2023

Particulars	Sch	As on 31.03.2023	As on 31.03.2022
Grant From BCCI		33,00,00,000	16,41,29,687
Match Receipts	11	28,69,25,576	5,14,34,580
Membership & Subscriptions	12	2,96,433	2,74,634
Other Incomes	13	58,02,665	30,31,446
Transfers from Earmarked Funds	14	1,77,24,675	1,91,71,186
Total		64,07,49,348	23,80,41,533
EXPENDITURE			
Match Expenses	15	24,26,42,677	12,86,57,616
Cricket Activities	16	1,72,67,720	1,35,05,471
Cricket Development	17	59,90,960	47,00,000
Employee Costs	18	5,04,60,292	3,80,64,655
Administrative Expenses	19	5,31,62,283	3,70,09,094
Total		36,95,23,933	22,19,36,836
Surplus/ (Deficit) before Depreciation		27,12,25,416	1,61,04,696
Depreciation for the year	4	4,36,93,060	4,58,51,447
Surplus/ (Deficit) before Prior Period Items		22,75,32,356	-2,97,46,751
<u>Prior Period Items</u>			
Prior Period Receipts	20	1,53,570	-
Prior Period Expenses	21	2,54,77,544	66,47,868
Prior Period - Net Income / (expenses)		-2,53,23,974	-66,47,868
Net Surplus / Deficit for the year		20,22,08,382	-3,63,94,619
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**

CA C Suresh
(Partner)

Murtuja Khan
Finance Manager

Suneel Bose Kante
CEO

FRN:006155S
M. No. 029709

Place: Hyderabad
Date: 29.11.2023
UDIN: 23029709BGXRNM5201

THE HYDERABAD CRICKET ASSOCIATION

Schedule 1 — General & Earmarked Funds

Particulars	Sub Sch	31.03.2023 Amount in INR	31.03.2022 Amount in INR
FREE RESERVES :			
General Fund			
Opening Balance		53,82,97,927	57,46,92,546
Add/(Less) : Surplus/(Deficit for the year)		20,22,08,382	-3,63,94,619
		74,05,06,309	53,82,97,927
EARMARKED FUNDS :			
Sponsorship Funds			
Visaka Industries Limited		1,01,93,079	1,16,49,233
Less: Transfer to Income and Expenditure		14,56,154	14,56,154
		87,36,925	1,01,93,079
GMR Hyderabad International Airport Limited		88,83,206	1,03,63,741
Less: Transfer to Income and Expenditure		14,80,535	14,80,535
		74,02,671	88,83,206
Bharathi Cements Corporation Private Limited		1,06,06,629	1,13,64,246
Less: Transfer to Income and Expenditure		7,57,617	7,57,617
		98,49,012	1,06,06,629
Corporate Boxes at Rajiv Gandhi International Cricket Stadium		20,26,670	30,40,003
Less: Transfer to Income and Expenditure		10,13,333	10,13,333
		10,13,337	20,26,670
Infrastructure Subsidy - BCCI		11,62,72,337	13,07,35,884
Less: Transfer to Income and Expenditure		1,30,17,036	1,44,63,547
		10,32,55,301	11,62,72,337
Total		87,07,63,555	68,62,79,848

THE HYDERABAD CRICKET ASSOCIATION

Schedule 2 — Current Liabilities

Particulars	Sub Sch	31.03.2023 Amount in INR	31.03.2022 Amount in INR
Sundry Creditors :			
Hospitality	2A	67,45,478	1,41,02,009
Cricket Material	2B	19,03,915	71,56,386
Maintenance	2C	46,62,886	48,37,978
Tours & Travels	2D	29,02,811	38,14,843
Capital Goods	2E	9,86,414	9,86,414
Others	2F	2,29,98,504	1,92,42,289
State Associations	2G	1,29,600	1,29,600
Earnest Money Deposit Payable	2H	36,62,714	36,62,714
Security Deposit	2I	6,68,189	6,68,189
Stale Cheques	2J	73,32,958	73,32,958
Statutory Dues Payable	2K	2,01,88,465	2,83,75,220
Income Received in Advance	2L	32,50,000	-
Total		7,54,31,934	9,03,08,600

THE HYDERABAD CRICKET ASSOCIATION

Schedule 3 — Provisions

Particulars	Sub Sch	31.03.2023 Amount in INR	31.03.2022 Amount in INR
Electricity Charges		4,14,971	2,29,891
Exgratia to Staff		66,71,069	29,58,515
Lease Rent Payable - Gymkhana		1,68,30,120	1,55,18,686
Leave Encashment to Staff		9,36,967	7,70,915
Property Tax		25,00,000	50,00,000
PFOL-21 - Medical Cost		-	1,11,360
Other Provisions		71,364	71,364
Payable to Players		41,352	67,15,372
Payable to Umpires		2,730	2,730
PFOL-21 - Scorer Fee		-46,160	3,840
U/19 TA DA Payable		14,400	14,400
PFOL - Ranji Pension		9,84,000	9,84,000
Match Fee Payable		4,31,08,535	2,64,39,535
Interest on FD in Advance		-	34,936
PFOL - Salary		-	21,77,483
TA/DA to Players and Support Staff		66,000	44,81,000
Water Charges		-	45,117
Internet Charges		-	9,393
Professional Fee	3A	53,76,501	61,57,678
Cricket Development to Affiliated Clubs	3B	6,10,46,773	6,10,46,773
Cricket Development to District Associations	3C	61,83,006	61,83,006
Total		14,42,01,628	13,89,55,994

Schedule - 4 THE HYDERABAD CRICKET ASSOCIATION

Depreciation and Fixed Assets Schedule

SL No.	Name of the Asset	GROSS BLOCK					DEPRECIATION				NET BLOCK	
		As at 01/04/2022	Additions		Deletions	As at 31.03.2023	As at 01/04/2022	For the year	As at 31.03.2023	As at 31.03.2023	As at 31.03.2022	
			Before and on 30 September	After 30 September								
1	Schedule 4A	1,34,75,80,968	-	60,879	-	1,34,76,41,847	96,96,80,716	3,84,16,473	1,00,80,97,189	33,95,44,658	37,79,00,252	
2	Schedule 4B	5,98,56,981	13,46,430	3,28,25,147	-	9,40,28,558	3,66,74,174	52,76,587	4,19,50,761	5,20,77,797	2,31,82,807	
3	Schedule 4C	1,65,35,657	-	-	-	1,65,35,657	-	-	-	1,65,35,657	1,65,35,657	
	Total	1,42,39,73,606	13,46,430	3,28,86,026	-	1,45,82,06,062	1,00,63,54,890	4,36,93,060	1,05,00,47,950	40,81,58,112	41,76,18,716	

Schedule - 4A THE HYDERABAD CRICKET ASSOCIATION
Depreciation and Fixed Assets Schedule - RGICS

SL No.	Name of the Assets	Dep rate	GROSS BLOCK					DEPRECIATION				NET BLOCK	
			As at 01/04/2022	Additions		Deletions	As at 31/03/2023	As at 01/04/2022	For the Year	As at 31/03/2023	As at 31/03/2023	As at 31/03/2022	
				Before and on 30 Sept.	After 30 Sept								
1	Building - Indoor Stadium	10%	50,41,991	-	-	-	50,41,991	32,55,258	1,78,673	34,33,931	16,08,060	17,86,733	
2	CC - Cameras at RGICS	10%	82,77,325	-	-	-	82,77,325	43,00,415	3,97,691	46,98,106	35,79,219	39,76,910	
3	Computer & Office Equipments	40%	89,78,317	-	31,099	-	90,09,416	68,71,412	8,48,982	77,20,394	12,89,022	21,06,905	
4	Electrical & Electronic Equipments	10%	21,65,22,626	-	29,780	-	21,65,52,406	15,73,80,874	59,15,664	16,32,96,539	5,32,55,867	5,91,41,752	
5	Electric & Electronic in Indoor Stadium	10%	29,63,178	-	-	-	29,63,178	19,29,982	1,03,320	20,33,302	9,29,876	10,33,196	
6	Furniture Fixtures & Ground Equipments	10%	11,42,05,901	-	-	-	11,42,05,901	8,76,39,102	26,56,680	9,02,95,782	2,39,10,119	2,65,66,799	
7	Lease Hold Land at RGICS		25,00,000	-	-	-	25,00,000	18,15,000	1,00,000	19,15,000	5,85,000	6,85,000	
8	Leasehold Land - RGICS - Uppal		2,00,00,000	-	-	-	2,00,00,000	1,23,84,553	9,52,831	1,33,37,384	66,62,616	76,15,447	
9	LED Screen	10%	1,68,86,866	-	-	-	1,68,86,866	88,09,932	8,07,693	96,17,625	72,69,241	80,76,934	
10	Practice Nets - Infrastructure	15%	19,39,140	-	-	-	19,39,140	14,01,898	80,586	14,82,484	4,56,656	5,37,242	
11	Stadium RGICS- Canopy	10%	20,41,96,897	-	-	-	20,41,96,897	12,80,69,025	76,12,787	13,56,81,812	6,85,15,085	7,61,27,872	
12	Stadium RGICS	10%	73,78,41,554	-	-	-	73,78,41,554	55,02,44,676	1,87,59,688	56,90,04,364	16,88,37,190	18,75,96,878	
13	Training Fitness and Ground Equip	15%	55,91,107	-	-	-	55,91,107	55,78,589	1,878	55,80,466	10,641	12,518	
14	Trophies, Relicass and Cricket Memo		26,36,066	-	-	-	26,36,066	-	-	-	26,36,066	26,36,066	
	Total		1,34,75,80,968	-	60,879	-	1,34,76,41,847	96,96,80,716	3,84,16,473	1,00,80,97,189	33,95,44,658	37,79,00,252	

Schedule - 4B THE HYDERABAD CRICKET ASSOCIATION
Depreciation and Fixed Assets Schedule - Other Assets

SL No.	Name of the Assets	Dep rate	GROSS BLOCK				DEPRECIATION				NET BLOCK	
			As at 01/04/2022	Additions		Deletions	As at 31/03/2023	As at 01/04/2022	For the Year	As at 31/03/2023	As at 31/03/2023	As at 31/03/2022
				Before and on 30 Sept.	After 30 Sept.							
1	Auto Level Alluminium	15%	14,560	-	-	-	14,560	13,340	183	13,523	1,037	1,220
2	Auto CAD (Emergency Exit)	15%	5,64,856	-	-	5,64,856	2,17,964	2,17,964	52,034	2,69,998	2,94,858	3,46,892
3	Bowling Machines	15%	19,12,889	-	-	19,12,889	15,83,572	15,83,572	49,397	16,32,970	2,79,919	3,29,317
4	Building at Gymkhana	5%	53,69,614	-	-	53,69,614	26,55,020	26,55,020	1,35,730	27,90,750	25,78,864	27,14,594
5	Bucket Chairs	10%	18,10,200	-	20,68,800	38,79,000	1,81,020	1,81,020	2,66,358	4,47,378	34,31,622	16,29,180
6	Camera Poles	10%	9,20,820	-	-	9,20,820	4,97,751	4,97,751	42,307	5,40,058	3,80,762	4,23,069
7	Compoundwall at Gymkhana	10%	11,76,672	-	-	11,76,672	9,09,894	9,09,894	26,678	9,36,572	2,40,100	2,66,778
8	Construction of Sight Screen	10%	87,940	-	-	87,940	78,401	78,401	954	79,355	8,585	9,539
9	Defender with Stand - Godrej	10%	64,766	-	-	64,766	53,365	53,365	1,140	54,505	10,261	11,401
10	Digital Cricket Score Board - Gymkhana	10%	8,00,415	-	-	8,00,415	4,36,720	4,36,720	36,369	4,73,090	3,27,325	3,63,695
11	Digital Cricket Score Board - Uppal	10%	61,01,500	-	-	61,01,500	26,78,769	26,78,769	3,42,273	30,21,042	30,80,458	34,22,731
12	Digital Video Cameras	10%	20,813	-	-	20,813	19,338	19,338	147	19,486	1,327	1,475
13	Drum Clock	15%	81,000	-	-	81,000	34,987	34,987	6,902	41,889	39,111	46,013
14	Dug Out Shed	10%	4,08,000	90,280	-	4,98,280	20,400	20,400	47,788	68,188	4,30,092	3,87,600
15	Exercise Equipments	15%	22,85,747	-	-	22,85,747	20,55,044	20,55,044	34,605	20,89,649	1,96,098	2,30,703
16	Fencing at Gymkhana	15%	5,60,301	-	-	5,60,301	4,96,747	4,96,747	9,533	5,06,280	54,021	63,554
17	Flood Lights for Net Practice	10%	4,70,330	-	-	4,70,330	4,68,378	4,68,378	195	4,88,574	1,756	1,952
18	Furniture & Fixtures	10%	93,76,109	16,400	8,40,000	1,02,32,509	48,56,883	48,56,883	4,95,563	53,52,446	48,80,063	45,19,226
19	Glow Signeon Hoardings	10%	3,82,585	-	-	3,82,585	2,80,316	2,80,316	10,227	2,90,543	92,042	1,02,269
20	Ground Equipments	15%	1,21,20,478	-	-	1,21,20,478	93,68,116	93,68,116	4,12,854	97,80,970	23,39,508	27,52,362

Schedule - 4B THE HYDERABAD CRICKET ASSOCIATION

Depreciation and Fixed Assets Schedule - Other Assets

SL No.	Name of the Assets	Dep rate	GROSS BLOCK				DEPRECIATION			NET BLOCK	
			As at 01/04/2022	Additions		Deletions	As at 31/03/2023	As at 01/04/2022	For the Year	As at 31/03/2023	As at 31/03/2022
				Before and on 30 Sept.	After 30 Sept.						
21	Gymkhana- Leasehold Irrigation System at	0%	3,47,640	-	-	-	-	-	-	3,47,640	3,47,640
22	Gymkhana Grounds.	15%	2,48,669	-	-	-	1,97,826	7,626	2,05,453	43,216	50,843
23	Kitchen Equipments	15%	84,087	-	-	-	70,333	2,063	72,396	11,691	13,754
24	Laptop & Software	40%	30,19,947	-	-	-	23,16,292	2,81,462	25,97,754	4,22,193	7,03,655
25	Library	10%	13,210	-	-	-	11,275	194	11,468	1,742	1,935
26	Manual Score Board - Uppal	15%	4,89,680	-	-	-	2,11,510	41,726	2,53,235	2,36,445	2,78,170
27	Medical Equipments	15%	2,62,436	-	-	-	2,28,320	5,117	2,33,437	28,999	34,116
28	Office Appliances	10%	8,97,439	-	-	-	8,06,590	9,085	8,15,675	81,764	90,849
29	Physical Fitness Equipments	15%	10,58,488	1,44,000	-	-	10,33,656	25,325	10,58,981	1,43,507	24,832
30	Pitch Covers	15%	25,96,680	-	96,000	-	3,62,084	3,42,389	7,04,473	19,88,207	22,34,597
31	Practice Nets at Gymkhana Grounds	15%	6,55,320	-	-	-	4,90,990	24,649	5,15,640	1,39,680	1,64,330
32	Renovation of Director Room	15%	86,784	-	-	-	52,129	5,198	57,327	29,457	34,655
33	Renovation of Gymnasium Room	15%	7,49,424	-	-	-	6,81,325	10,215	6,91,540	57,884	68,099
34	Renovation of Secretary Room	15%	1,05,154	-	-	-	1,03,308	277	1,03,585	1,569	1,846
35	Sanitizer Machines	15%	4,30,000	-	-	-	1,19,325	46,601	1,65,926	2,64,074	3,10,675
36	Shed for Stores	10%	1,85,263	-	-	-	1,64,949	2,031	1,66,980	18,283	20,314
37	Steam Bath	10%	3,41,550	-	-	-	1,80,205	16,135	1,96,339	1,45,211	1,61,345
38	Stock of Cutlery	10%	6,61,529	-	-	-	5,11,499	15,003	5,26,502	1,35,027	1,50,030
39	Strom Drain Water at Gymkhana Grounds	15%	19,67,105	-	-	-	15,64,911	60,329	16,25,240	3,41,865	4,02,194
40	Sump at Gymkhana Grounds	5%	6,66,722	-	-	-	2,35,464	21,563	2,57,027	4,09,695	4,31,258

Schedule - 4C THE HYDERABAD CRICKET ASSOCIATION
Depreciation and Fixed Assets Schedule - Land

SL No.	Name of the Assets	Dep rate	GROSS BLOCK				DEPRECIATION			NET BLOCK	
			As at 01/04/2022	Additions		Deletions	As at 31/03/2023	As at 01/04/2022	For the Year	As at 31/03/2023	As at 31/03/2022
				Before and on 30 Sept.	After 30 Sept.						
1	Land at Mahabubnagar	0%	75,30,910	-	-	75,30,910	-	-	75,30,910	75,30,910	
2	Land at Nizamabad	0%	90,04,747	-	-	90,04,747	-	-	90,04,747	90,04,747	
	Total		1,65,35,657	-	-	1,65,35,657	-	-	1,65,35,657	1,65,35,657	

THE HYDERABAD CRICKET ASSOCIATION

Schedule 05 — Cash & Bank Balance

Particulars	Sub Sch	31.03.2023 Amount in INR	31.03.2022 Amount in INR
Cash in Hand		70,007	2,083
Canara Bank		5,25,74,637	11,37,070
Debit Cards - Canara Bank		2,44,896	2,49,006
State Bank of India		51,015	51,664
Syndicate Bank		20,492	20,522
UCO Bank		6,60,822	6,60,822
UCO Bank- HCAE		22,181	22,181
Total		5,36,44,049	21,43,347

Schedule 06 — Deposits

Particulars	Sub Sch	31.03.2023 Amount in INR	31.03.2022 Amount in INR
Other Deposits			
APCPDCL		16,61,732	16,61,732
Siddartha Agency		24,000	24,000
FDR With Canara Bank		3,98,20,000	20,000
Defence Estate Officer (Deposit)		40,000	20,000
Telephone - Airtel		8,000	8,000
Telephone - BSNL Deposit A/c		12,500	4,500
Total		4,15,66,232	17,38,232

Schedule 07 — Inventories

Particulars	Sub Sch	31.03.2023 Amount in INR	31.03.2022 Amount in INR
Cricket Materials			
Stock of Cricket Material		29,34,808	29,34,808
Dress Material			
Stock of Dress Material		51,64,667	51,64,667
Others			
Stock of Physio Material		5,06,700	5,06,700
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
Stock of Gold Coins		1,49,500	1,49,500
Total		1,05,19,255	1,05,19,255

THE HYDERABAD CRICKET ASSOCIATION

Schedule 08 — Sundry Debtors

Particulars	Sub Sch	31.03.2023 Amount in INR	31.03.2022 Amount in INR
Andhra Cricket Academy		3,55,000	3,55,000
A V Reddy		29,27,444	29,27,444
BCCI		8,09,59,483	8,11,41,745
One97 Communications		29,64,330	
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		3,92,215	4,24,082
SUN TV Network		18,00,000	-
Visaka Industries		59,000	-
Uttar Pradesh Cricket Association		1,36,825	1,36,825
Vidharbha Cricket Association		8,400	8,400
Total		9,03,86,363	8,60,89,370

Schedule 09 — Advances to Suppliers, Employees and Managers

Particulars	Sub Sch	31.03.2023 Amount in INR	31.03.2022 Amount in INR
M A Ghani		10,545	10,545
Abdul Aziz Irfan		10,000	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	2,30,000
Excellent Enterprises		-	10,34,400
Firewin Safety Engineers		1,56,79,548	-
AAIMS PROTECTION SERVICES PVT LTD		13,92,400	-
Ashoka Travels		11,06,000	-
Bellezza Interior Solutions		3,80,599	-
Bharatia Technical Services		4,66,950	-
Ginger Hotels		1,14,184	1,14,184
Guru's Caterers		29,40,000	-
The Down Town Hotel		10,00,000	10,00,000
ITC Limited (ITC Royal Bengal)		1,59,629	1,59,629
Secunderabad Hotels Ltd		1,75,170	1,75,170
Solitaire Hotel		22,795	22,795
Hyatt Regency Gurgaon		95,503	95,503
Oyo Hotels and Rooms Pvt Ltd		76,681	76,681

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Particulars	Sub Sch	31.03.2023 Amount in INR	31.03.2022 Amount in INR
Taj Palace		3,86,012	3,86,012
Hotel Time Square		4,170	4,170
Sara Sports		36,14,187	36,14,187
Vats Sports		98,70,468	46,76,215
Irrigation Products International (P) Ltd		4,93,873	-
D Simhachalam		4,60,000	4,60,000
M Narasimha		40,000	40,000
DMARC Cricket Foundation		2,11,920	2,11,920
Qasar Tours Travels & Ticketing		8,088	8,088
Vyravi International Travel Servises		5,31,563	5,31,563
Voltas Ltd		15,96,829	6,402
Mahmood Filling Station		33,741	33,741
M Pradeep Electricals		8,000	8,000
SRMG Turf		3,000	3,000
Technolofy Frontier (India) Pvt Ltd		8,000	8,000
Union Petrol Services		19,254	19,254
BS Sports		30,72,635	30,72,635
Vinayak Enterprises		15,000	-
GMM Co		2,12,500	-
Manish Electricals		2,67,531	-
New Mega Glass		1,03,103	-
Pce Engg Services		83,250	-
Rk Engineers		20,172	-
Sai Krishna Aluminum		17,220	-
Shivarathri Krishna		37,153	-
Skidata India (P) Ltd		1,75,000	-
Sri Venkateshwara Power Tech		67,865	-
S Ravi		40,000	40,000
Varuna Law Associates		18,000	18,000
Biligiri Hotels(Moksh Banquets)		15,86,265	-
CJG FILLING STATION		20,437	-
Everlight Electricals		4,01,352	-
Marvitho Dezigns		12,37,205	-
Surarchita Solutions		14,54,847	-
Teja Electrical Works		3,10,500	-
UNIVERSAL XHIBIT		26,20,339	-
Vinayaka Enterprises		49,000	-

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Particulars	Sub Sch	31.03.2023 Amount in INR	31.03.2022 Amount in INR
OM Sports		20,000	20,000
P Bhava Narayana		10,00,000	10,00,000
SVD Enterprises		2,73,510	273,510
Body Drench India Private Limited		-	1,02,66,279
Dues from Secretaries/ Managers/ Employees/Others	9A	37,58,705	31,82,027
Total		6,30,10,697	3,58,11,910

Schedule 10 — Other Current Assets

Particulars	Sub Sch	31.03.2023 Amount in INR	31.03.2022 Amount in INR
Electricity Dept - Deemed Electricity Charges		1,64,13,785	22,95,516
Prepaid Expenses	10-A	21,77,459	10,97,976
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
TDS Payment		31,27,617	-
Excess TDS Payment		1,39,057	-
Income Tax / TDS Receivable	10-B	39,70,23,101	35,39,98,729
Total		42,31,12,409	36,16,23,611

Schedule 11 — Match Receipts

Particulars	Sub Sch	31.03.2023 Amount in INR	31.03.2022 Amount in INR
Domestic Matches	11-A	7,88,16,000	4,40,19,000
Indian Premier League - 16	11-B	1,01,65,000	-
International Matches	11-C	19,79,44,576	-
Reimbursement of Compensation - Sr Women		-	2,26,580
Reimbursement of Compensation - Ranji		-	71,89,000
Total		28,69,25,576	5,14,34,580

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Schedule 12 — Membership & Subscriptions

Particulars	Sub Sch	31.03.2023 Amount in INR	31.03.2022 Amount in INR
Annual Membership fees		2,96,433	2,74,634
Total		2,96,433	2,74,634

Schedule 13 — Other Income

Particulars	Sub Sch	31.03.2023 Amount in INR	31.03.2022 Amount in INR
Interest on FDR's		9,60,082	15,77,112
Liabilities Written Off		3,600	1,78,050
Sale of Tender Forms		15,000	-
Tower Income		6,38,880	6,05,000
Ground Rent - Income		-	2,00,000
Insurance Claim		30,59,050	-
Change of Name of Clubs		4,50,000	-
Interest on Electricity Deposit		65,538	60,360
Income From Net Practice		-	50,000
Recovery From Damages		-	12,626
Sale of Scrap		3,60,170	-
Players Registration Fee		2,21,400	-
Electricity Recovered From Reliance JIO/ Summit		28,945	3,48,298
Total		58,02,665	30,31,446

Schedule 14 — Transfers from Earmarked Funds

Particulars	Sub Sch	31.03.2023 Amount in INR	31.03.2022 Amount in INR
Infrastructure Subsidy - BCCI		1,30,17,036	1,44,63,547
Sponsorship - GMR Hyderabad International Airport Ltd		14,80,535	14,80,535
Corporate Box at RGICS		10,13,333	10,13,333
Sponsorship - Visaka Industries Limited		14,56,154	14,56,154
Sponsorship - Bharathi Cements Corporation Pvt Ltd		7,57,617	7,57,617
Total		1,77,24,675	1,91,71,186

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Schedule 15 — Match Expenses

Particulars	Sub Sch	31.03.2023 Amount in INR	31.03.2022 Amount in INR
Domestic Matches	15-A	14,75,07,299	12,86,57,616
Indian Premier League - 16	15-B	53,20,943	-
International Matches	15-C	7,94,28,529	-
HCA Matches	15-D	1,03,85,906	-
Total		24,26,42,677	12,86,57,616

Schedule 16 — Cricket Activities

Particulars	Sub Sch	31.03.2023 Amount in INR	31.03.2022 Amount in INR
Ground Maintenance	16-C	14,89,113	5,09,041
Match Expenses	16-D	9,55,862	14,97,661
Lease Rent		13,11,434	13,11,434
Honorarium & TA/DA	16-E	11,77,125	12,50,000
Dress Materials-Free Camp at Uppal		7,31,250	-
NCA Camp		-	3,40,485
Cricket Materials		1,91,995	-
Video Analyst Fee		44,000	1,68,000
Cash Reward to players		3,33,333	11,11,111
Repairs & Maintenance	16-F	88,83,522	4,81,626
Remuneration	16-A	4,77,125	67,00,000
Other Expenses	16-B	1,13,794	76,860
Coaching Camp Expenses - HCA	16-G	15,59,167	59,253
Total		1,72,67,720	1,35,05,471

Schedule 17 — Cricket Development Costs

Particulars	Sub Sch	31.03.2023 Amount in INR	31.03.2022 Amount in INR
Cricket Development to Districts		-	35,00,000
Free Coaching Camps at Districts		9,35,000	-
Cricket Materials to Dist Associations		23,55,960	-
Honorarium to Director (HCAE)		27,00,000	12,00,000
Total		59,90,960	47,00,000

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Schedule 18 — Employee Costs

Particulars	Sub Sch	31.03.2023 Amount in INR	31.03.2022 Amount in INR
Employers Contribution to PF		20,02,323	20,04,186
Employers Contribution to ESI		1,51,678	2,73,507
Ex Gratia to Staff		66,71,069	29,58,515
Gratuity		43,17,223	34,52,989
Staff Welfare		18,888	25,000
Over Time to Staff		17,09,886	1,15,170
Salaries & Allowances		3,31,08,166	2,73,61,227
Arrears of Salaries		15,44,092	10,70,946
Leave Encashment		9,36,967	8,03,115
Total		5,04,60,292	3,80,64,655

Schedule 19 — Administrative Expenses

Particulars	Sub Sch	31.03.2023 Amount in INR	31.03.2022 Amount in INR
Insurance		8,82,735	19,72,606
General & Admin Expenses	19-A	2,97,75,693	2,20,45,582
Legal & Professional Expenses	19-B	1,79,24,386	50,75,114
Meeting Expenses	19-C	-	45,70,018
Repairs & Maintenance	19-D	44,61,098	31,94,953
Interest & Penalty	19-E	1,18,371	1,50,821
Total		5,31,62,283	3,70,09,094

Schedule 20 — Prior Period Receipts

Particulars	Sub Sch	31.03.2023 Amount in INR	31.03.2022 Amount in INR
Travelling Expenses - reversed		1,53,570	-
Total		1,53,570	-

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Schedule 21 — Prior Period Expenses

Particulars	Sub Sch	31.03.2023 Amount in INR	31.03.2022 Amount in INR
AMC to Fire Fighting System		2,23,842	-
Ranji Pension to Players		-	4,14,000
Share of Tournament Expenses		4,12,717	-
Professional Fee		75,000	-
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
Remuneration to League Committee		29,40,000	-
Remuneration to Selection Committee		28,40,000	-
Remuneration to Support Staff		1,40,25,000	-
TA/DA to Support Staff		3,29,000	-
Scorer Fee		4,02,275	-
Umpires Fee		12,10,832	-
Electricity Bill		1,230	-
Ground Rent		1,50,000	-
Office Expenses		70,547	-
Entertainment Expenses		-	31,504
Travel Expenses		12,30,300	-
Interest Paid		-	76,006
Other Expenditure		-	2,34,247
Pooja Expenses		15,000	-
Interest on CPF		-	2,42,694
Employee Contribution ESI		-	267
AMC to Office Equipment		-	7,502
Ground/Stadium Maintenance		88,643	-
Consumption of Electrical Items, Side Screens, Seat Covers, Physio Materials, Silver Salvar and Electrolite Reload		14,63,158	-
Total		2,54,77,544	66,47,868

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Sub Schedule - 2A — Hospitality

Particulars	31.03.2023 Amount in INR	31.03.2022 Amount in INR
Best Western Plus	2,22,800	2,22,800
Regenta LP Vilas	9,093	9,093
Gujarat JHM Hotels Ltd	-	6,32,693
Guru Events & Caterers	56,90,353	56,90,353
Harizou Leisure Hotel Pvt Ltd	2,37,156	2,37,156
The Central Park	71,008	71,008
HPTDC Hotels	42,800	42,800
IBIS Syelish - Goa	22,898	22,898
Le Maredian	-	4,27,370
Marasa Sarivar Portico	2,26,171	2,26,171
PGS Inn Private Limited	2,23,200	2,23,200
Fortune Park	-	26,35,288
Taj Hotels and Resorts Palace	-	2,05,366
Uday Samudra Leisure Beach Hotel	-1	33,08,442
Gayatri Hitech Hotels Limited	-	1,47,371
Total	67,45,478	1,41,02,009

Sub Schedule - 2B — Cricket Materials

Particulars	31.03.2023 Amount in INR	31.03.2022 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
T K Sports	-	52,52,471
World Sports (R)	3,38,310	3,38,310
Total	19,03,915	71,56,386

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Sub Schedule - 2C — Maintenance

Particulars	31.03.2023 Amount in INR	31.03.2022 Amount in INR
Agile Security Force (P) Ltd	20,85,173	28,13,005
GMM Co	42,695	43,500
K. Vijayanand	29,375	29,375
Laxmi Generator Services	50	-
Kone Elevators India Pvt Ltd	3,31,614	-33,787
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.,	9,39,399	7,51,305
Bajaj Electrical Limited	8,12,500	8,12,500
Daniel Cricket Ground	88,080	88,080
Total	46,62,886	48,37,978

Sub Schedule - 2D — Tours & Travels

Particulars	31.03.2023 Amount in INR	31.03.2022 Amount in INR
Gayatri Travels	3,300	3,300
Ashoka Translines	17,339	-
International Travel House Ltd	1,09,479	1,09,479
Kaushal Tours & Travels	6,341	6,341
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
Unique Travels	23,39,667	23,39,667
Vijay Travels	2,90,250	2,90,250
Total	29,02,811	38,14,843

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Sub Schedule - 2E — Capital Goods

Particulars	31.03.2023 Amount in INR	31.03.2022 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
Total	9,86,414	9,86,414

Sub Schedule - 2F — Others

Particulars	31.03.2023 Amount in INR	31.03.2022 Amount in INR
3 AAA Ice Suppliers	12,600	12,600
Aaj Enterprises	85,652	85,652
ABC Enterprises	8,750	-
B D Mahajan & Sons Pvt Ltd	10,61,897	10,61,897
Bhavani Integrated Facility Management Services P	3,46,374	3,46,374
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
K N Events	10,53,310	10,50,520
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/S Ramya Constructions	22,138	22,138
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

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Particulars	31.03.2023 Amount in INR	31.03.2022 Amount in INR
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
Sri Rajeswari Enterprises	23,815	23,815
Sri Sai Bhargavi Tent House	2,17,731	2,17,731
Sri Sainath Cable TV	17,150	17,150
S S Enterprises	-11,60,374	2,67,971
Surya Pest Control Services	1,80,800	1,80,800
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
Sree Kalka Enterprises	27,376	-
Vibha Logistic Pvt Ltd	2,74,357	2,74,357
V Nagabhushaman	23,079	23,079
Abdul Hameed	17,500	17,500
Ashoka Translines	-	8,66,960
Emkay Events	34,195	-
G Praveen Kumar	43,524	43,524
G Srinivasa Rao- Contractor	45,198	45,198
Vivanta Pune-Hinjawade	5,79,002	-
K N Tent House	7,13,717	11,86,600
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
Vivanta New Delhi Dwarka	14,60,909	-
Pre-Receipts Annual Subcription 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
Shivarathri Krishna	94,354	-
Atria Convergence Technologies Ltd	-4	9,692
Dot Logistics	17,464	17,465
World Source Associates	45,00,251	-
Hindustan Cocacola Beverages Ltd	4	-
Total	2,29,98,504	1,92,42,289

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Sub Schedule - 2G — Dues to State Associations

Particulars	31.03.2023 Amount in INR	31.03.2022 Amount in INR
Bulsar District Cricket Association	62,000	62,000
The Andhra Cricket Association	67,600	67,600
Total	1,29,600	1,29,600

Sub Schedule - 2H — Earnest Money Deposit Payable

Particulars	31.03.2023 Amount in INR	31.03.2022 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	5,00,000
Total	36,62,714	36,62,714

Sub Schedule - 2I — Security Deposits

Particulars	31.03.2023 Amount in INR	31.03.2022 Amount in INR
Deposit From Quartz	2,92,379	2,92,379
Security Deposit From Reliance	1,20,000	1,20,000
Security Deposit From Vision Interior	2,55,810	2,55,810
Total	6,68,189	6,68,189

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Sub Schedule - 2J — Stale Cheques

Particulars	31.03.2023 Amount in INR	31.03.2022 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
Total	73,32,958	73,32,958

Sub Schedule - 2K — Statutory Dues

Particulars	31.03.2023 Amount in INR	31.03.2022 Amount in INR
TDS Payable		
TDS Payable 194 C	1,08,120	3,27,802
TDS Payable 194 I- Rent	12,24,216	19,96,043
TDS Payable 194 J - (10%)	3,36,503	50,16,892
TDS Payable - 192B	16,712	-
Tds Payable 194 H @ 5%	67,866	-
CPF	3,02,623	6,46,647
Employees Contribution for - ESI	6,341	6,341
ESI Payable	59,167	2,51,218
Gratuity Payable	1,87,53,724	1,44,36,501
Professional Tax	7,76,002	5,63,100
GST Payable/(-Input)	-14,62,809	51,30,676
Total	2,01,88,465	2,83,75,220

Sub Schedule - 2L — Income Received in Advance

Particulars	31.03.2023 Amount in INR	31.03.2022 Amount in INR
C5 Engineering Pvt Ltd-IPL 16	17,50,000	-
Tetra Soft India Pvt Ltd-IPL 16	15,00,000	-
Total	32,50,000	-

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Sub Schedule - 3A — Payable to Professionals

Particulars	31.03.2023 Amount in INR	31.03.2022 Amount in INR
PFOL-18-19 - Honorarium	18,16,815	18,16,815
PFOL - Incentive to Ranji Team	20,50,000	20,50,000
PFOI - Pension to Umpires	48,000	48,000
R A Swaroop	17,842	17,842
R A Atchutanand	-	2,25,000
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
P Prasanth	14,430	14,430
Retainer Fee Payable	-	5,56,177
Total	53,76,501	61,57,678

Sub Schedule - 3B — Cricket Development to Affiliated Clubs

Particulars	31.03.2023 Amount in INR	31.03.2022 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

THE HYDERABAD CRICKET ASSOCIATION

Particulars	31.03.2023 Amount in INR	31.03.2022 Amount in INR
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
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	1,48,995
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

THE HYDERABAD CRICKET ASSOCIATION

Particulars	31.03.2023 Amount in INR	31.03.2022 Amount in INR
Ensconsc 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
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

THE HYDERABAD CRICKET ASSOCIATION

Particulars	31.03.2023 Amount in INR	31.03.2022 Amount in INR
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
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

THE HYDERABAD CRICKET ASSOCIATION

Particulars	31.03.2023 Amount in INR	31.03.2022 Amount in INR
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
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	1,48,997
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

THE HYDERABAD CRICKET ASSOCIATION

Particulars	31.03.2023 Amount in INR	31.03.2022 Amount in INR
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
Victoria Cricket Club	1,50,000	1,50,000
Victory Cricket Club	3,00,000	3,00,000
Vidyut Soudha Receration Club	5,00,502	5,00,502
Vijayanand Cricket Club	1,50,000	1,50,000
Vijay Bharat Cricket Club	1,50,000	1,50,000
Vijay Cricket Club	1,50,000	1,50,000
Vijay Hanuman Cricket Club	1,50,000	1,50,000
Vijaynagar Cricket Club	1,50,000	1,50,000
Vijaypuri Willowmen Cricket Club	1,50,000	1,50,000
Visaka Cricket Club	5,00,000	5,00,000
V S T Cricket Club	6,00,000	6,00,000
Walker Town Cricket Club	1,50,000	1,50,000
West Marredpally Cricket Club	1,50,000	1,50,000
Yadav Dairy Cricket Club	1,50,000	1,50,000
Young Citizens Cricket Club	1,50,000	1,50,000
Young Master Cricket Club	1,50,000	1,50,000
Youth Cricket Club	1,50,000	1,50,000
Zinda Tilismath Cricket Club	1,50,000	1,50,000
Total	6,10,46,773	6,10,46,773

THE HYDERABAD CRICKET ASSOCIATION

Sub Schedule - 3C — Cricket Development to District Associations

Particulars	31.03.2023 Amount in INR	31.03.2022 Amount in INR
Adilabad District Association	9,00,000	9,00,000
Karimnagar District Association	13,00,000	13,00,000
Khammam District Association	3,00,000	3,00,000
Mahaboob Nagar District Association	4,99,000	4,99,000
Medak District Association	1,00,000	1,00,000
Nalgonda District Association	19,50,000	19,50,000
Nizamabad District Association	2,00,000	2,00,000
Warangal District Association	9,34,006	9,34,006
Total	61,83,006	61,83,006

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

Particulars	31.03.2023 Amount in INR	31.03.2022 Amount in INR
Aae-Adnan Ahmed	10,000	10,000
AAE - Ahmed Khan	3,506	-494
AAE - Ali Salam	2,00,000	1,50,000
AAE Anupama Reddy	-10,100	-10,100
AAE - Anuradha Nirmal Kumar	6,000	6,000
AAE - Appa Rao	10,000	10,000
AAE - A Ratna Kumari	5,000	5,000
AAE - A S RAJU	-8,219	-5,072
AAE - A Srinivas		6,865
AAE - A Tulasi Reddy	-11,685	-11,685
AAE - Ben Johnson	50,000	50,000
AAE - Bijai Rath	1,45,399	11,975
AAE - B Raghavendra	20,000	20,000
AAE - B Sai Karthik	6,400	47,600
AAE - B Shiv Ram	-125	4,775
AAE - B Venkatesh	1,551	81,359
AAE - Chitti Sridhar	81,359	27,675
AAE - Ch Prabhakar	18,291	20,000
AAE - C Vamshi	20,000	
AAE Dawood	10,000	

THE HYDERABAD CRICKET ASSOCIATION

Particulars	31.03.2023 Amount in INR	31.03.2022 Amount in INR
AAE-Dhanraj Jain	1,00,000	
AAE - D Narsing Rao	8,229	8,229
AAE - D S Varma	60,000	60,000
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 J Mallesh	-7,497	-367
AAE J-MALLESH YADAV	10,000	
AAE - J SAI LAXMAN (I T Dept.)	6,913	6,913
AAE - Kavitha	-372	8,094
AAE - K Naresh Kumar	8,480	6,480
AAE - K Pratap	20,337	20,337
AAE - K Vinod Kumar	10,001	10,001
AAE - L Rajender	10,000	10,000
AAE - Maria Clare	810	810
AAE - Md Azam Rizwan	35,000	35,000
AAE - Mir Mahmood Ali Khan	10,233	10,233
AAE - Mirsami Ali	39,540	-15,460
AAE - M Keerthana	4,474	4,474
AAE - Mohd Jahangir		10,000
AAE - Mohd Rasheed	2,35,000	2,35,000
AAE - Mohd Yousuf	-27,148	9,360
AAE-M.Sailesh Kumar	-62,533	9,531
AAE - Mudassir	2,000	2,000
AAE - Mukesh	35,725	79,541
AAE - Murali Krishna	2,150	7,650
AAE - N Anirudh	4,000	4,000
AAE - Najeem		41,081
AAE - O Srikanth Reddy	54,369	48,232
AAE - Parwez Khan	42,460	
AAE P Bhavanarayana	10,000	10,000
AAE - P Janga Chary	3,977	3,977
AAE-P.Surya Prakash	1,00,000	1,00,000
AAE - Revathi	5,000	5,000
AAE Santosh	2,897	2,000
AAE-Satyanarayana	58,800	
AAE Satya Sekhar Babu	10,000	10,000
AAE - Seshavataram	2,225	2,225

THE HYDERABAD CRICKET ASSOCIATION

Particulars	31.03.2023 Amount in INR	31.03.2022 Amount in INR
AAE - Shakeel Ahmed	50,000	
AAE - Shyam Sunder (Canteen)	-1,604	-1,604
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	1,73,146
AAE - Syed Miraj	2,00,000	2,00,000
AAE - Vanka Pratap	4,00,000	4,00,000
AAE - V Bikshapathi Goud	1,00,000	1,00,000
AAE-Vijayanand	10,000	
AAE - Vinod Ingle	-21,023	-24,677
AAE - Yash Kapadia	4,000	4,000
AAE-YL CHANDRASEKAR RAO	44,055	
B. Ashok	50,000	
B Shiva Ram-AAE	-4,340	
Coach Anirudh	5,000	5,000
CS -MD Mahboob Ahmed	35,000	35,000
CS - P Suryaprakash	10,000	10,000
CS - Sami Ullah Baig	5,000	
Manager-Irshad Ali-Advance	1,00,000	
Manager-SuryaPrakash-Advance	50,000	
N Shiva Rani	-25,000	-25,000
AAE-J SUDHIR KUMAR	-6,172	
AAE-P,KRISHNAIAH NAIDU	-83,985	
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	-23,000
CS - N Prakash Rao	75,000	25,000
CS - Satya Shekar Babu	1,32,000	1,32,000
CS - Vinod Kumar	-13,484	-13,484
Manager - A Rajender Reddy	1,25,000	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

THE HYDERABAD CRICKET ASSOCIATION

Particulars	31.03.2023 Amount in INR	31.03.2022 Amount in INR
Manager - P Maraiah	41,232	41,232
Manager - Prateek	60,000	10,000
Manager - P Surya Prakash	-51,715	-51,715
Manager - Rajasekhar M	99,257	75,000
Manager - SRD Kamath	-3,256	-3,256
Total	37,58,705	31,82,027

Sub Schedule - 10A — Prepaid Expenses

Particulars	31.03.2023 Amount in INR	31.03.2022 Amount in INR
Prepaid AMC Lifts	5,63,022	2,72,650
Prepaid Insurance	16,14,437	8,25,326
Total	21,77,459	10,97,976

Sub Schedule - 10B — Income Tax

Particulars	31.03.2023 Amount in INR	31.03.2022 Amount in INR
TDS Receivable		
AY 2010-11	21,537	21,537
AY 2011-12	11,93,773	11,93,773
AY 2012-13	61,73,605	61,73,605
AY 2013-14	81,02,003	81,02,003
AY 2014-15	1,13,74,201	1,13,74,201
AY 2016-17	96,32,175	96,32,175
AY 2017-18	76,08,113	76,08,113
AY 2018-19	83,30,679	83,30,679
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	1,86,88,892
TDS Receivable of AY 2023-24	4,30,10,333	-
TCS Receivable of AY 2023-24	14,039	-
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

THE HYDERABAD CRICKET ASSOCIATION

Particulars	31.03.2023 Amount in INR	31.03.2022 Amount in INR
IT Paid for 2008-09	1,74,78,000	1,74,78,000
IT Paid for 2009-10	4,39,36,929	4,39,36,929
IT Paid for 2010-11	5,33,07,100	5,33,07,100
IT Paid for 2011-12	4,73,76,022	4,73,76,022
IT Paid for 2015-16	88,54,379	88,54,379
Total	39,70,23,101	35,39,98,729

Sub Schedule - 11A — Domestic Matches

Particulars	31.03.2023 Amount in INR	31.03.2022 Amount in INR
Inter School and College Tournament		
Tournament- U/16	-	54,000
U/16 Vijay Merchant		
Prize Money	-	1,50,000
Reimbursement of Match Fee	13,65,000	-
Hosting Subsidy	78,75,000	-
Participation Subsidy	6,25,000	-
U/19 Coochbehar		
Reimbursement of Match Fee	52,00,000	82,34,000
Participation Subsidy	6,25,000	6,25,000
Subsidy	-	525,000
Hosting Subsidy	21,00,000	52,50,000
Ranji Tournaments		
Ranji with Bhuvaneshwar	-	83,95,000
Reimbursement of Match Fee	1,53,20,000	-
Participation Subsidy	8,75,000	-
Hosting Subsidy	28,00,000	-
Senior Women one Day Tournament		
Reimbursement of Match Fee	15,60,000	15,50,000
Participation Subsidy	4,50,000	3,75,000
Senior Women Interzonal		
Hosting Subsidy	56,00,000	-
Senior Women T20		
Participation Subsidy	9,00,000	-
Reimbursement of Match Fee	16,85,000	-

THE HYDERABAD CRICKET ASSOCIATION

Particulars	31.03.2023 Amount in INR	31.03.2022 Amount in INR
Syed Mustaq Ali T 20		
Reimbursement of Match Fee	19,90,000	24,02,500
Participation Subsidy	5,25,000	5,25,000
U/15 Womens One Day Trophy		
Reimbursement of Match Fee	10,15,000	-
Participation Subsidy	6,00,000	-
U/19 Vinoo Mankhad		
Reimbursement of Match Fee	10,80,000	-
Participation Subsidy	3,75,000	-
U/19 Woman 1 Day		
Participation Subsidy	7,50,000	4,50,000
Hosting Subsidy	52,50,000	-
Reimbursement of Match Fee	9,50,000	8,26,000
U/23 Men One Day Tournament		
Hosting Subsidy	-	52,50,000
Reimbursement of Match Fee	-	19,37,500
Subsidy	-	3,75,000
Mens U/25 Tournament		
Reimbursement of Match Fee	22,60,000	-
Participation Subsidy	5,25,000	-
U-25 Colonel CK Naidu		
Reimbursement of Match Fee	93,40,000	31,00,000
Hosting Subsidy	21,00,000	-
Participation Subsidy	8,75,000	2,50,000
Vijay Hazare (K Subbaih Pillai)		
Reimbursement of Match Fee	36,76,000	33,70,000
Participation Subsidy	5,25,000	3,75,000
Total	7,88,16,000	4,40,19,000

Sub Schedule -11B — Indian Premier League

Particulars	31.03.2023 Amount in INR	31.03.2022 Amount in INR
Franchisee Fee	1,00,00,000	-
Sale of Tender Forms	1,65,000	-
Total	1,01,65,000	-

THE HYDERABAD CRICKET ASSOCIATION

Sub Schedule -11C — International Matches

Particulars	31.03.2023 Amount in INR	31.03.2022 Amount in INR
India vs New Zealand (ODI)		
Hosting Subsidy	1,50,00,000	-
Instadia Rights	2,20,00,000	-
Sale of Tender Forms	4,06,695	-
Sale of Tickets	5,75,13,686	-
Snacks Counter Sale	7,75,424	-
India vs Australia (T20)		
Hosting Subsidy	1,50,00,000	-
Instadia Rights	2,50,00,000	-
Sale of Tender Forms	5,75,000	-
Sale of Tickets	6,15,38,178	-
Snacks Counter Sale	85,593	-
Bike Promotion	50,000	-
Total	19,79,44,576	-

THE HYDERABAD CRICKET ASSOCIATION

Sub Schedule 15A — Domestic Matches

Particulars	31.03.2023 Amount in INR	31.03.2022 Amount in INR
Inter School and College Tournament	-	54,000
U/14 Boys Tournament	28,37,783	-
U/15 Girls Tournament	43,12,181	-
U/16 - Vijaymerchant	94,26,367	1,77,013
U/19 Coochbehar	1,51,45,680	1,33,33,680
U/19 - Vinoo Mankad	49,94,305	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	2,61,99,696	1,52,46,863
Ranji 21-22	17,80,856	-
Sr Women 1 Day Tournament	49,37,240	5,632,947
Sr Women Interzonal	18,244	-
Sr Women Twenty 20	79,72,003	-
Syed Mustaq Ali T 20	62,56,500	83,33,932
U/19 Woman 1 Day	33,17,594	74,17,770
U/19 Womens T20	58,85,163	-
U/23 Men One Day Tournament	-	1,45,55,971
U/25 Mens Tournament	69,03,046	-
U-25 Col. CK Naidu	1,62,91,880	79,93,329
Vijay Hazare (K Subbaih Pillai)	73,56,891	64,71,976
Cricket Ball-Womens Matches	4,00,000	-
Dress Materils for Players -Domestic Season 2022-23	65,76,395	-
League Matches	1,68,95,476	2,21,69,909
Total	14,75,07,299	12,86,57,616

THE HYDERABAD CRICKET ASSOCIATION

Sub Schedule -15B — Indian Premier League - 16

Particulars	31.03.2023 Amount in INR	31.03.2022 Amount in INR
A/C Plant Chiller Maintenance	3,25,900	-
Advertisement Charges	1,96,240	-
Breakfast & Dinner to Ground Staff	36,350	-
Dressing Room Maintenance	60,900	-
Electrical Materials	6,466	-
Flexi Materials for Camera Stands	8,400	-
Generators Maintenance	6,615	-
Ground Maintenance	39,178	-
Hi Mast Lights	9,43,000	-
Internet Connections	3,91,769	-
Labour Charges	3,08,850	-
Plumbing Materials	7,26,104	-
Purchase of Diesel	14,63,387	-
Stadium Repairs & Maintenance	8,07,784	-
Total	53,20,943	-

Sub Schedule -15C — International Matches

Particulars	31.03.2023 Amount in INR	31.03.2022 Amount in INR
India vs New Zealand (ODI)	2,03,88,624	-
India vs Australia (T20)	5,90,39,905	-
Total	7,94,28,529	-

Sub Schedule -15D — HCA Matches

Particulars	31.03.2023 Amount in INR	31.03.2022 Amount in INR
Gold Cup-T-20-Dehradun	23,65,751	-
HCA Institution Matches	12,000	-
HCA WOMENS PLAYERS INVITATIONAL TOURNAMENT-THAILAND	19,62,450	-
U-16 Colts Bilateral Series-Chattisgarh	10,89,573	-
U-16 Colts Tour of Chattisgarh	18,26,083	-
U-14 Tournament Held at Kadapa-2022-23	18,89,027	-
Practice Matches	12,41,022	-
Total	1,03,85,906	-

THE HYDERABAD CRICKET ASSOCIATION

Sub Schedule - 16A — Remuneration

Particulars	31.03.2023 Amount in INR	31.03.2022 Amount in INR
Remuneration to Junior Mens Selectors	-	12,00,000
REMUNERATION TO COACH-SR.WOMEN CAMP	50,000	
Remuneration to Head Coach-Hyd Vs Zim	2,00,000	
Remuneration to Venue Manager-2022-23	2,02,500	
Remuneration to Umpaires-President XI Vs Zimbabwe	24,625	
Remuneration to Senior Men Selectors	-	25,00,000
Remuneration to Senior Women Selectors	-	30,00,000
Total	4,77,125	67,00,000

Sub Schedule - 16B — Other Expenses

Particulars	31.03.2023 Amount in INR	31.03.2022 Amount in INR
Covid-19 Tests	-	13,500
Food Expenses to Ground Staff	15,750	-
Printing of ID Cards	43,894	-
Food Expenses -Umpire Seminar	51,150	-
Excess Baggage	3,000	-
DVD's for Video Analysts	-	2,000
Medical Expenses to Players	-	61,360
Total	1,13,794	76,860

Sub Schedule - 16C — Ground Maintenance

Particulars	31.03.2023 Amount in INR	31.03.2022 Amount in INR
Ground Maintenance - ECIL/NFC	25,148	33,259
Ground Maintenance - Mahaboobnagar	5,27,174	-
Ground Maintenance - Gymkhana	3,13,007	1,63,736
Ground Maintenance - Parade Ground	-	60,260
Ground Maintenance - Uppal	6,23,784	2,51,786
Total	14,89,113	5,09,041

THE HYDERABAD CRICKET ASSOCIATION

Sub Schedule - 16D — Match Expenses

Particulars	31.03.2023 Amount in INR	31.03.2022 Amount in INR
Diesel Consumption - Matches	1,81,512	
Divyang T 20 Tournament Expenses	3,99,350	
Telanagana T-20 Cricket Championship Deaf Friendly Match	3,75,000	57,600
T20-Tiger Cup- Cricket Material		2,75,595
Practice Matches		5,05,079
U/19 Practice - Catering		5,00,600
Ranji Practice Match		19,087
U/16 Practice Match		95,600
Women Practice Match		44,100
Total	9,55,862	14,97,661

Sub Schedule -16E — Honorarium & TA / DA

Particulars	31.03.2023 Amount in INR	31.03.2022 Amount in INR
Honorarium to Ombudsman	-	10,00,000
TA / DA Selectors	-	2,50,000
Umpaires TADA-President XI Vs Zimbabwe M	1,500	
TA & DA to Scorers	4,23,125	
TA & DA to Umpires	7,52,500	
Total	11,77,125	12,50,000

Sub Schedule -16F — Repairs & Maintenance

Particulars	31.03.2023 Amount in INR	31.03.2022 Amount in INR
AMC - Gensets	-	7,157
Garden Maintenance	500	-
Maintenance to Groundfos	-	4,29,876
Repairs to Ground Equipment	4,68,161	-
Stadium Maintenance - RGICS	66,33,358	-
Stadium Maintenance - Gymkhana	17,81,503	44,593
Total	88,83,522	4,81,626

THE HYDERABAD CRICKET ASSOCIATION

Sub Schedule -16G — Coaching Camp Expenses - HCA

Particulars	31.03.2023 Amount in INR	31.03.2022 Amount in INR
Umpires Seminar	-	59,253
Cricket Balls-Free Coaching Camp	4,20,000	
Fee to Coaches-Free Coaching Camp	11,39,167	
Total	15,59,167	59,253

Sub Schedule -19A — General & Admin Expenses

Particulars	31.03.2023 Amount in INR	31.03.2022 Amount in INR
Excess Baggage	58,805	4,800
Accommodation Charges	8,66,672	3,30,727
Bank Charges	13,615	18,172
Fire Services	59,679	-
Food Expenses	25,500	-
Conveyance	2,14,888	2,45,549
Conveyance -Gymkhana	36,727	10,972
Conveyance to Ground Staff	1,98,350	-
Courier Charges	53,157	70,810
Civil Works	24,700	
Diesel Expenses	-	1,33,258
Dish Charges	7,600	
Paid to Staff	47,051	
Electrical Works	-	2,00,000
Electrical Inspection Charges	19,500	19,505
Electricity - Gymkhana	2,77,686	2,69,765
Electricity - Uppal	52,22,897	31,07,266
EPF Penal Charges	7,086	
Esi Penal Charges	32,992	
Ex-Gratia to Players	-	5,55,000
Funeral Expenses	30,000	-
House Keeping Expenses	15,09,780	17,65,288
Independence Day Celebration	-	8,683
Computer Maintenance	700	-
Newspaper	-	3,480
Ice Purchase	7,320	-
Internet- Gymkhana	588	38,418
Internet- Uppal	46,367	
Interest and Late Fee of GST	42,15,053	
Interest on IGST	38,181	25,502
Interest on ESIC	-	5,700
Locker Rent	2,360	

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Particulars	31.03.2023 Amount in INR	31.03.2022 Amount in INR
Labour Charges	55,660	-
Labour Dept Challan	20,050	
Laundry Charges	63,890	660
Maintenance	5,455	
Medical Costs	38,61,121	34,51,708
Milk Charges	22,194	
Office Expenses	2,10,666	90,573
Photograph Charges	45,800	-
Pooja Expenses	1,12,925	1,686
Postage	11,978	3,448
Printing	95,154	1,91,963
Printing and Stationery	7,100	6,960
Property Tax Paid	25,00,000	25,00,000
Refreshment- Gymkhana	21,475	55,223
Refreshments	5,65,230	3,44,838
Republic Day Celebration	-	9,059
Security Charges	66,00,000	65,24,832
Stationery	2,95,986	1,31,822
TA / DA for HCA Works	-	90,000
Medical Services-President Xi Vs Zimbabwe	4,80,000	
Reimbursement of GST Amount to Players	2,63,700	
Telephones - Land Line	-	1,67,602
Tent House Material	1,800	
Tips	1,500	-
Transportation	50,622	30,027
Travelling Expenses	8,74,653	7,66,135
Water at Gymkhana	32,900	-
Water Bill of HMWSSB	2,42,168	3,72,786
Water Charges	1,53,000	1,42,030
Website Charges	75,000	1,85,000
Xerox Charges	12,600	65,758
BCCI - Annual Subscription	500	500
Tally Annual Subscription Charges	28,805	28,805
Suiting and Shirting	29,310	-
Remuneration to Sub Staff	-	50,000
Dress to Club Secretaries	-	21,271
Miscellaneous Expenses	17,197	2
Total	2,97,75,693	2,20,45,582

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Sub Schedule -19B — Legal & Professional Fee

Particulars	31.03.2023 Amount in INR	31.03.2022 Amount in INR
ESI/PF Consultancy Fee	-	15,000
Legal Charges	-	1,00,000
Legal Fee	1,43,88,000	13,65,000
Professional Fee	35,36,386	35,95,114
Total	1,79,24,386	50,75,114

Sub Schedule -19C — Meeting Expenses

Particulars	31.03.2023 Amount in INR	31.03.2022 Amount in INR
BCCI Meetings	-	70,000
APEX Meeting Expenses	-	8,000
AGM / General Meeting	-	4,92,018
COA's Fee for Attending Meetings	-	40,00,000
Total	-	45,70,018

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Sub Schedule -19D — Repairs & Maintenance

Particulars	31.03.2023 Amount in INR	31.03.2022 Amount in INR
AMC for Computers	23,560	-
General Maintenance	-	17,459
Plantation & Beautification	-	7,920
Repairs & Maintenance ACs	7,93,395	67,830
Repairs & Maintenance of Computer	-	24,280
Repairs to Electrical Maintenance	4,547	6,01,268
Repairs to Ice Machine	-	50,400
Street Lights	19,31,748	-
Repairs to Xerox Machine	-	21,240
Plumbing Materials	2,04,928	-
AMC for Software	-	61,200
Repairs to Bowling Machines	-	3,195
Repairs to Pumps	2,725	12,500
Repairs to Ground Equipments	-	5,12,177
Repairs to Video Equipments	-	23,073
AMC - Lifts	2,90,372	2,72,650
Maintenance of Swimmingpool	1,00,050	-
Stadium Maintenance	-	1,23,053
Repairs to Lifts	11,09,773	11,44,068
Repairs to Super Saffer	-	2,52,640
Total	44,61,098	31,94,953

Sub Schedule -19E — Interest & Penalty

Particulars	31.03.2023 Amount in INR	31.03.2022 Amount in INR
Penalty on Delay in TDS	1,18,371	-
ESI Penal Charges	-	1,50,821
Total	1,18,371	1,50,821

THE HYDERABAD CRICKET ASSOCIATION

THE HYDERABAD CRICKET ASSOCIATION

FINANCIAL YEAR 2022-23

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 HYDERABAD CRICKET ASSOCIATION

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

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.

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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**

CA C Suresh
(Partner)

Murtuja Khan
Finance Manager

Suneel Bose Kante
CEO

FRN:006155S

M. No. 029709

Place: Hyderabad

Date: 29.11.2023

UDIN: 23029709BGXRNM5201

THE HYDERABAD CRICKET ASSOCIATION

THE HYDERABAD CRICKET ASSOCIATION FINANCIAL YEAR 2022-23

SCHEDULE 23: NOTES TO ACCOUNTS

1. Governance

The Association was governed by the President, Secretary and the three nominated members of the Apex Council from 1st April 2022 to 25th September 2022. With effect from 26th September 2022 till 13th February 2023 the governance of the Association was subject to the overview and supervision of the Supervisory Panel appointed by the Honourable Supreme Court of India. Subsequently, with effect from 14th February 2023 the Honourable Supreme Court appointed a Single Member Committee consisting of Honourable Justice L Nageshwar Rao (Retd) Judge of the Apex Court vis a vis the governance of the Association.

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.

THE HYDERABAD CRICKET ASSOCIATION

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

3. Infrastructure Subsidy

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

During the year Association has transferred Rs. 1,30,17,036/- to Income from Infrastructure Subsidy –BCCI, being the depreciation on the Assets acquired out of the Infrastructure Subsidy in the proportion of the Subsidy to the total cost of the assets as on 31st March 2014.

4. Fixed Assets

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

5. Income From BCCI

During the year a sum of Rs. 33,00,00,000/- received from BCCI has been considered under the head 'Grants'. In this regard there is no written Agreement between the Association and BCCI nor any documentary evidence. Under the circumstances the nature of the Account as considered by the Association is relied upon.

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.

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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 relating to the earlier financial year provided by the Management. Thus, the said inventory statements have formed the sole basis in respect of the adoption of inventory quantities and values as of 31st March 2023 which are stated in the Balance Sheet as Rs. 1,05,19,255/-.

In respect of the financial year 2022-23 all purchases of inventory have been treated as consumed during the year and charged to revenue

7. Accounts Receivable and Accounts Payable

Sundry Creditors and other payables as on 31.03.2023 are subject to confirmation by the parties. Similarly, Advances made by the Association and other amounts due to it are subject to confirmation by the parties. A number of these outstanding and receivable amounts have continued for more than three years and are barred by limitation.

8. Employees Benefits

A. Provident fund

During the financial year ending 31st March 2023, the Association has incurred an amount Rs. 20,02,323/- as its contribution towards provident fund for the employees of the association in accordance with Employees' Provident Fund & Miscellaneous Provision Act, 1952.

B. Employees State Insurance

During the financial year ending 31st March 2023, the Association has incurred an amount of Rs. 1,51,678/- as its contribution towards Employees State Insurance for the employees of the association in accordance with Employees' State Insurance Act, 1948.

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C. Gratuity

The association has made a provision of Rs. 43,17,223/- 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. 38,61,121/- towards medical reimbursements given to the following: -

a) Players	–	Rs. 8,57,771/-
b) Employees	–	Rs. 10,17,987/-
c) Club Secretaries and Members	–	Rs. 17,71,888/-
d) Others	–	Rs. 2,13,475/-

9. Prior Period Expenditure

Prior Period Expenses comprise a sum of Rs. 2,54,77,544/- in respect of expenses relating to earlier years.

10. Prior Period Income

Prior Period Income comprise a sum of Rs. 1,53,570/- in respect of incomes relating to earlier years.

11. 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.

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c) In respect of the year ended 31.03.2021 it is seen that GST amount of Rs. 10,45,440/- has been collected on taxable Turnover of Rs. 58,08,000/-. 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.

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.

e) A sum of Rs. 4,31,16,000/- has accrued to the Association in respect of Match Fees on 31.03.2023. The GST thereon of Rs. 77,60,880/- has been paid after the 20th of April 2023 but before 30th September 2023.

Further in respect of the year ended 31.03.2023 GST has not been collected on Turnover of Rs. 1,00,000/-. Consequently, GST of Rs. 15,254/- has not been paid to the Department.

12. Contingent Liabilities

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

a. Renaming the International Cricket Stadium –Uppal

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. The Matter is presently being adjudicated by the Special Court

THE HYDERABAD CRICKET ASSOCIATION

for trial and disposal of Commercial Disputes, Ranga Reddy District in COP No.83 of 2016, as directed by the Honourable High Court of Telangana vide its Order dated 9th November 2023.

b. Notice from District Collector

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

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

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

c. Gymkhana Ground Lease

The Lease Rent in respect of the Gymkhana Ground in the Secunderabad is Rs. 13,11,434/- per annum payable to the Defence Authorities. 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. Against this stand, HCA went to Court and obtained STAY.

The credit balance of Rs. 1,68,30,120/- represents the accumulated balance of the yearly rent.

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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.

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.

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

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

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

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

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

The Association is presently taking the necessary steps to make the Grievance Petition to the TSSPDCL Authorities as directed by the Honourable Court.

THE HYDERABAD CRICKET ASSOCIATION

e) VAT assessments

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

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

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

f) Property Tax

Telangana State Industrial Infrastructure Corporation Limited (TSIIC) {FORMERLY Andhra Pradesh Industrial Infrastructure Corporation Limited} has issued a demand notice dated 11th April 2023 towards outstanding property tax & library cess including penal interest aggregating to Rs. 57,86,20,203/- up to financial year ended 31st March 2023.

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

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

THE HYDERABAD CRICKET ASSOCIATION

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

g) Income Tax

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

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

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

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

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

THE HYDERABAD CRICKET ASSOCIATION

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

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

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

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

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

THE HYDERABAD CRICKET ASSOCIATION

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

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

THE HYDERABAD CRICKET ASSOCIATION

6. In respect of 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.
8. It is to be noted that against the Order passed by the Honourable Income Tax Appellate Tribunal dated 13.10.2016 directing the Commissioner of Income Tax (Exemptions) to restore the registration of the Association u/s 12A of the Act, the Department had preferred an Appeal before the Honourable High Court of Telangana. The Honourable High Court of Telangana in ITTA No. 349 of 2018 has dismissed the Appeal of the Department vide its Order dated 12.10.2023.

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. 24,72,370 appearing in TRACES portal and no provision for the same has been paid.

i) SS Consultants

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

THE HYDERABAD CRICKET ASSOCIATION

j) Legal Cases

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

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

13. Financial Statements

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

CA C Suresh

(Partner)

FRN:006155S
M. No. 029709

Murtuja Khan
Finance Manager

Suneel Bose Kante
CEO

Place: Hyderabad

Date: 29.11.2023

UDIN: 23029709BGXRNM5201

THE HYDERABAD CRICKET ASSOCIATION

MATCH-WISE INCOME AND EXPENDITURE STATEMENT

MATCH NAME	2022-23		2021-22
	INCOME	EXPENDITURE	SURPLUS / (DEFICIT)
INTERNATIONAL MATCHES			
India Vs Australia-3rd T20I	10,22,48,771	5,90,39,905	4,32,08,866
India Vs New Zealand-1st ODI	9,56,95,805	2,03,88,624	7,53,07,181
TOTAL OF INTERNATIONAL MATCHES	19,79,44,576	7,94,28,529	11,85,16,047
BCCI MATCHES			
IPL MATCHES	1,01,65,000	53,20,943	48,44,057
U-14 TOURNAMENT	-	28,37,783	(28,37,783)
U-16 VIJAY MERCHANT	98,65,000	94,26,367	4,38,633
U-19 COOCH BEHAR	79,25,000	1,51,45,680	(72,20,680)
U-19 VINO MANKAD	14,55,000	49,94,305	(35,39,305)
RANJI MATCHES	1,89,95,000	2,61,99,696	(72,04,696)
RANJI MATCHES-2021-22	-	17,80,856	(17,80,856)
U-25 COL. CK NAIDU	1,23,15,000	1,62,91,880	(39,76,880)
U-15 GIRLS TOURNAMENT	16,15,000	43,12,181	(26,97,181)
SR. WOMEN ONE DAY	20,10,000	49,37,240	(29,27,240)
SR. WOMEN T-20	25,85,000	79,72,003	(53,87,003)
SR. WOMENS INTERZONAL TOURNAMENT	56,00,000	18,244	55,81,756
SYED MUSTAALI T-20	25,15,000	62,56,500	(37,41,500)
VIJAY HAZARE	42,01,000	73,56,891	(31,55,891)
U-19 WOMENS ONE DAY	10,25,000	33,17,594	(22,92,594)
U-19 WOMENS T-20	59,25,000	58,85,163	39,837
U-23 MENS ONE DAY	27,85,000	69,03,046	(41,18,046)
DRESS MATERIALS FOR PLAYERS	-	65,76,395	(65,76,395)
TOTAL OF BCCI MATCHES	8,89,81,000	13,55,32,767	(4,65,51,767)
			(5,50,53,127)

THE HYDERABAD CRICKET ASSOCIATION

MATCH-WISE INCOME AND EXPENDITURE STATEMENT

MATCH NAME	2022-23		2022-23	2021-22
	INCOME	EXPENDITURE	SURPLUS / (DEFICIT)	SURPLUS / (DEFICIT)
HCA TOURNAMENTS				
GOLD CUP-T-20-DEHRADUN	-	23,65,751	(23,65,751)	-
WOMENS PLAYERS-INVITATIONAL TOURN.-THAILAND	-	19,62,450	(19,62,450)	-
U-16 COLTS BILATERAL SERIES-CHATTISGARH	-	29,15,656	(29,15,656)	-
U-14 TOURNAMENT-KADAPA	-	18,89,027	(18,89,027)	-
PRACTICE MATCHES	-	12,41,022	(12,41,022)	-
HCA LEAGUE MATCHES	-	1,73,07,476	(1,73,07,476)	(1,81,80,533)
TOTAL OF HCA MATCHES	-	2,76,81,382	(2,76,81,382)	(1,81,80,533)
DISTRICT MATCHES			-	-
TOTAL	28,69,25,576	24,26,42,678	4,42,82,898	(7,32,33,660)

THE HYDERABAD CRICKET ASSOCIATION

RECEIPTS AND PAYMENT

1st April 2022 to 31st March 2023

Receipts	Amount (in Rs.)	Payments	Amount (in Rs.)
Opening Cash and Balances		MATCH PAYMENTS	24,34,20,807
Cash-in-hand	2,089	International Match	3,61,97,038
Canara Bank	11,37,070	India Vs Australia T20I	2,36,22,328
Canara Bank	2,00,000		84,97,224
State Bank		BCCI DOMESTIC MATCHES	
Syndicate E		Hospitality	4,83,47,528
UCO Bank	6,60,822	Tours & Travelling	3,61,67,350
UCO Bank-HCAE	22,181	Dress materials	2,32,93,255
		Catering expenses	24,78,029
MATCH RECEIPTS		Kitbag Courier	27,97,883
International Match		Tent House Materials	32,51,246
India Vs Australia T20I		Physio Materials	2,27,045
Hosting Subsidy-BCCI	1,50,00,000	Water Bottles	6,47,240
Instadia Rights-21st Century Media	2,50,00,000	Other vendor Payments	3,37,35,021
Sale of Tickets-One97 Communications	7,16,02,711	Age Verification	66,729
Sale of Tender forms	5,90,000	HCA League matches	
Snacks Counter	85,593	Ground Rent	50,35,000
		Cricknet Balls,Materials	54,00,352
India Vs New Zealand ODI		Pitch Covers	21,33,915
Hosting Subsidy-BCCI	1,62,00,000	Water Bottles	1,53,600
Sale of Tickets-One97 Communications	6,15,94,766	Others	1,69,163
Instadia Rights-21st Century Media	2,55,20,000		
Sale of Tender Forms	4,14,795		
Snacks Counter	7,75,424		

THE HYDERABAD CRICKET ASSOCIATION

RECEIPTS AND PAYMENT

1st April 2022 to 31st March 2023

Receipts	Amount (in Rs.)	Payments	Amount (in Rs.)
IPL Matches		Tiger MAK Pataudi-Payments	10,01,900
Receipts from allotment of Corporate Boxes	32,50,000	Financial Assistance-Divyang	3,99,350
Ground rent-Sun TV Network	90,00,000	T-20 Tournament	3,75,000
Sale of Tender Forms	1,65,000	Financial Assistance-Telangana	17,31,341
RECEIPTS FROM BCCI & OTHERS		T-20 Championship	14,68,133
BCCI Grant	35,64,00,000	Gold Cup T-20 Dehradun	14,83,760
BCCI-Hosting/Participating Subsidies	3,73,95,000	U-16 Colts Bilateral Series-Chattisgarh	19,35,960
Reliance Jio-Tower Rent	10,34,063	U-14 Tournament-Kadapa	9,35,000
Reimbursement of Players match fee	3,62,24,150	Cricket Development-Districts	18,70,417
Reliance Jio-Electricity charges recovered	28,945	Ground & Sports materials to Districts	
GST Receipts	1,10,77,400	Free Coaching Camp at Districts	
OTHER RECEIPTS		Free Coaching Camp at RGICS, Uppal	
Recovery of EPF/ES/PT	22,75,631	PAYMENTS TO PLAYERS & OTHERS	
TDS recovered	69,41,009	Match Fee to Players	2,85,39,500
EMD Collected	1,00,000	TA/DA paid to Players & Support Staff	84,61,500
Adjustment of Advance-Tradewings	15,00,000	Reward to Players	3,00,000
Adjustment of Advance-Hotels	3,00,000	Fee paid to Scorers	23,77,125
Others	5,58,905	Fee paid to Umpires	35,64,149
		Payment to Coaches	4,90,000
		Payment to Tax and other Consultants	3,93,000
		Payment to Advocates	1,43,88,000
			5,85,13,274

THE HYDERABAD CRICKET ASSOCIATION

RECEIPTS AND PAYMENT

1st April 2022 to 31st March 2023

Receipts	Amount (in Rs.)		Payments	Amount (in Rs.)	
Insurance Claim against Canopy damage	30,59,050		SALARIES & WELFARE		
Dishonour of Cheques	6,52,599		Salaries & Allowances	4,70,87,505	4,70,87,505
Refund of Advances-AAE	2,52,779		ADMINISTRATIVE PAYMENTS		
Interest earned on Fixed Deposit	9,21,262		Security Charges	97,32,951	5,11,86,943
Change of Name of Club	4,50,000		House Keeping Charges	46,24,416	
Fixed Deposit matured	5,97,00,000		Electricity Bill	1,93,89,461	
ANNUAL COLLECTIONS		3,44,302	Stadium Insurance	19,72,778	
Registration & Renewals	3,44,302		Property Tax-IALA	50,00,000	
			Payment to Retainers	60,75,075	
			Water Charges (HMWSSB)	2,87,285	
			Others	1,62,152	
			Medical Costs	39,42,825	
			REPAIRS & MAINTENANCE		1,46,96,234
			Stadium Maintenance	12,89,211	
			Painting Works	49,37,327	
			Electrical Materials	33,76,344	
			Bajaj Flood Lights	29,76,550	
			Supply & Fixing of Floor tiles at RGICS	21,16,802	
			STATUTORY PAYMENTS		11,09,39,282
			GST Payments	8,78,82,561	
			Tax Deducted at Source (TDS)-BCCI	20,92,320	
			Tax Deducted at Source (TDS)-Vendors	2,09,64,401	

THE HYDERABAD CRICKET ASSOCIATION
RECEIPTS AND PAYMENT
1st April 2022 to 31st March 2023

Receipts	Amount (in Rs.)	Payments	Amount (in Rs.)
		OTHER PAYMENTS	17,10,68,637
		Fire Safety Works at RGICS	2,05,11,557
		Fixed Deposits	9,95,00,000
		Purchase of Walky Talky, Scanner	57,929
		Purchase of Bucket Chairs	12,20,592
		Video Streaming Equipments	12,46,080
		Purchase of TVs	11,15,878
		Purchase of Gym equipments	95,67,174
		CCTV Surveillance system	30,61,224
		Shed at Gymkhana-MS Steel	17,76,888
		AC Chiller-Voltas	38,18,199
		Dugout Shed at NFC	1,04,400
		Others	20,000
		Advance against expenses (AAE)	46,06,731
		Advance to Managers	7,42,003
		Prior Period Payments	2,37,19,982
		Closing Cash and Bank Balances	5,36,44,056
		Cash-in-hand	70,013
		Canara Bank	5,25,74,637
		Canara Bank-Prepaid Cards	2,44,897
		State Bank of India	51,015
		Syndicate Bank	20,492
		UCO Bank	6,60,822
		UCO Bank-HCAE	22,181
Total	75,05,56,738		75,05,56,738

THE HYDERABAD CRICKET ASSOCIATION

REPLY TO AUDITORS QUALIFICATIONS AND OTHER OBSERVATIONS (FY 2022-23)

AUDITORS' REPORT

Qualifications and other observations as mentioned in Auditor's Report dated 29.11.2023.

MANAGEMENT REPLY

Noted.

THE HYDERABAD CRICKET ASSOCIATION

Budget for the year 2023 - 24

Particulars	Amount (in Rs.)
I. REVENUE BUDGET	
INFLOWS	
BCCI Grant	70,00,00,000
Match Receipts	26,00,00,000
Membership & Subscriptions	3,00,000
Other Incomes	20,00,000
Expected Cash Inflows	96,23,00,000
OUTFLOWS	
Match Expenses	25,00,00,000
Cricket Activities	10,50,00,000
Cricket Development	2,50,00,000
Employee Costs	5,50,00,000
Administrative Expenses	5,24,00,000
Operational Outflows	48,74,00,000
Income Tax Payments	7,00,00,000
Total Expected Cash Outflows	55,74,00,000
Net Surplus / (Deficit) from Revenue Activities	40,49,00,000
II. CAPITAL BUDGET	
Capital Outlays	
Stadium Renovation/Improvement works at Uppal	
Canopy	20,04,84,000
Chairs	10,03,11,000
Flood Lights	6,96,13,000
Other works	1,00,00,000
Total	38,04,08,000
Ground Preparation & Civil works at Gymkhana	1,55,00,000
Upgradation facilities at ECIL	45,00,000
Upgradation facilities at NFC	45,00,000
Total	40,49,08,000
Notes:	
1) Depreciation and other non-monetary transactions are not considered.	
2) Budget is always Cashflows.	
3) Opening / Closing Bank and Cash balances are assumed to be at same level.	
<u>TOTAL BUDGET (REVENUE & CAPITAL) - FINAL SUMMARY</u>	
Cash Inflows Expected	96,23,00,000
Cash Outflows Estimated	96,23,08,000
Shortage of Cashflows Expected	-8,000

THE HYDERABAD CRICKET ASSOCIATION

Budget for the year 2024 - 25

Particulars	Amount (in Rs.)
I. REVENUE BUDGET	
INFLOWS	
BCCI Grant	167,00,00,000
Match Receipts	19,00,00,000
Membership & Subscriptions	3,00,000
Other Incomes	20,00,000
Expected Cash Inflows	186,23,00,000
OUTFLOWS	
Match Expenses	20,00,00,000
Cricket Activities	10,62,00,000
Cricket Development	2,50,00,000
Employee Costs	5,94,00,000
Administrative Expenses	5,47,00,000
Operational Outflows	44,53,00,000
Income Tax Payments	16,70,00,000
Total Expected Cash Outflows	61,23,00,000
Net Surplus / (Deficit) from Revenue Activities	-
II. CAPITAL BUDGET	Notes:
Capital Outlays	Amount (in Rs.)
1) Purchase of Land in 6 Districts (Rs. 15 Crores approx for each district)	90,00,00,000
2) Renovation of RGICS	35,00,00,000
Total	125,00,00,000
	1) Income and expenses relating to International matches is not considered as the allotment of matches are at the discretion of BCCI.
	2) Depreciation and other non-monetary transactions are not considered.
	3) Budget is always Cashflows.
	4) Opening / Closing Bank and Cash balances are assumed to be at same level.
<u>TOTAL BUDGET (REVENUE & CAPITAL) - FINAL SUMMARY</u>	
Cash Inflows Expected	186,23,00,000
Cash Outflows Estimated	186,23,00,000
Shortage of Cashflows Expected	-

