



MADHYA PRADESH CRICKET ASSOCIATION

Annual Report 2023-24

FINANCIAL REPORT 2023-2024



M/s. Anil Kamal Garg & Company

CHARTERED ACCOUNTANTS

KAMAL KRIPA
97, JAORA COMPOUND,
INDORE-452 001 (M.P.)
Phone : 0731-2700940, 2704354

INDEPENDENT AUDITORS' REPORT

To the Members of the Madhya Pradesh Cricket Association, Holkar Stadium, Indore

1. Opinion

We have audited the accompanying Financial Statements of **Madhya Pradesh Cricket Association, Indore** ("the Association"), which comprise the Balance Sheet as at March 31st, 2024, the Income and Expenditure Account for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, the accompanying Financial Statements give a true and fair view of the financial position of the Association as at March 31st, 2024, and its financial performance for the year then ended in accordance with the Accounting Standards issued by The Institute of the Chartered Accountants of India (ICAI).

2. Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the ICAI. Our responsibilities under those Standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Association in accordance with the Code of Ethics issued by the ICAI together with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidences, we have obtained, are sufficient and appropriate to provide a basis for our opinion.

3. Responsibility of The Managing Committee and Those Charged with Governance for the Financial Statements

The Managing Committee is responsible for the preparation and fair presentation of the Financial Statements in accordance with the aforesaid Accounting Standards and as also, for such internal control, as the Managing Committee determines to be necessary to enable the preparation of financial statements free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Managing Committee is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to



going concern and using the going concern basis of accounting unless the Management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

Those Charged with Governance are responsible for overseeing the Association's financial reporting process.

4. Auditors' Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

5. Report on Other Legal and Regulatory Requirements

We further report as under :

- a) We have obtained all the information and explanation which to the best of our knowledge and beliefs were necessary for the purposes of our audit;
- b) In our opinion, proper books of accounts have been kept by the Association so far as it appears from our examination of those books; and
- c) The Balance Sheet and the Income and Expenditure Account dealt with by this report are in agreement with the books of account.

For : **Anil Kamal Garg & Company**

Chartered Accountants

ICAI Firm Registration No. : 004186C

Place : Indore

Dated : August 31st, 2024

Sd/-

(Devendra Bansal)

Partner

Membership No. : 078057

ICAI UDIN : 24078057BKGPA09139



MADHYA PRADESH CRICKET ASSOCIATION, INDORE
BALANCE-SHEET AS AT 31ST MARCH, 2024

[Amount in ₹]

Particulars	Schedule	As at 31-3-2024	As at 31-3-2023
<u>SOURCES OF FUNDS</u>			
<u>OWN FUNDS</u>			
General and Specific Funds	1	2,71,94,88,365	2,56,21,53,708
Reserves and Surplus	2	1,54,21,27,946	1,04,36,35,590
Sub Total (a)		4,26,16,16,311	3,60,57,89,298
<u>CURRENT LIABILITIES AND PROVISIONS</u>			
Amount due to Divisions and Other Associations	3	6,77,66,217	3,87,79,648
Earnest Money & Security Deposits and Retention Money	4	18,22,10,852	8,94,13,288
Sundry Payables	5	3,20,70,957	61,66,975
Provisions	6	1,38,67,795	1,07,23,476
Sub Total (b)		29,59,15,821	14,50,83,387
<u>AMOUNT DUE TO / (FROM)</u>			
India vs. Australia One Day International Match Account		1,53,07,070	-
India vs. Afghanistan T-20 International Match Account		1,58,47,860	-
India vs. South Africa T-20 International Match Account		-	1,46,58,440
India vs. New Zealand One Day International Match Account		-	1,66,55,770
India vs. Australia Test Match Account		-	(2,93,93,390)
Sub Total (c)		3,11,54,930	19,20,820
Total Rupees (a+b+c)		4,58,86,87,062	3,75,27,93,505
<u>APPLICATION OF FUNDS</u>			
<u>FIXED ASSETS</u>			
Gross Block	7	3,71,19,17,612	2,93,50,42,774
Less : Accumulated Depreciation		63,08,60,906	58,04,12,637
Sub Total (a)		3,08,10,56,706	2,35,46,30,137
<u>INVESTMENTS</u>			
Fixed Deposit with Banks	8	98,24,10,867	94,66,48,561
Sub Total (b)		98,24,10,867	94,66,48,561



MADHYA PRADESH CRICKET ASSOCIATION, INDORE
BALANCE-SHEET AS AT 31ST MARCH, 2024

[Amount in ₹]

Particulars	Schedule	As at 31-3-2024	As at 31-3-2023
<u>CURRENT ASSETS, LOANS, ADVANCES</u>			
<u>AND DEPOSITS</u>			
Cash in Hand and at Banks	9	5,21,65,690	10,24,59,808
Sundry Receivables	10	-	4,58,000
Loans and Advances	11	43,71,91,101	32,34,47,329
Deposits	12	37,67,975	11,32,880
Sub Total (c)		49,31,24,766	42,74,98,017
<u>AMOUNT DUE FROM</u>			
BCCI and Other Associations	13	3,20,94,723	2,40,16,790
Sub Total (d)		3,20,94,723	2,40,16,790
Total Rupees (a+b+c+d)		4,58,86,87,062	3,75,27,93,505

Accounting Policies & Notes to the Accounts 26

Schedules "1" to "13" & "26" form integral part of the Balance Sheet

As per our Report of even date attached
For : **Anil Kamal Garg & Company**

Chartered Accountants

ICAI Firm Registration No. 004186C

For and on behalf of the Managing Committee

Sd/-
(Devendra Bansal)
 Partner
 Mem. No. 078057

Sd/-
President

Sd/-
Hon. Secretary

Sd/-
Hon. Treasurer

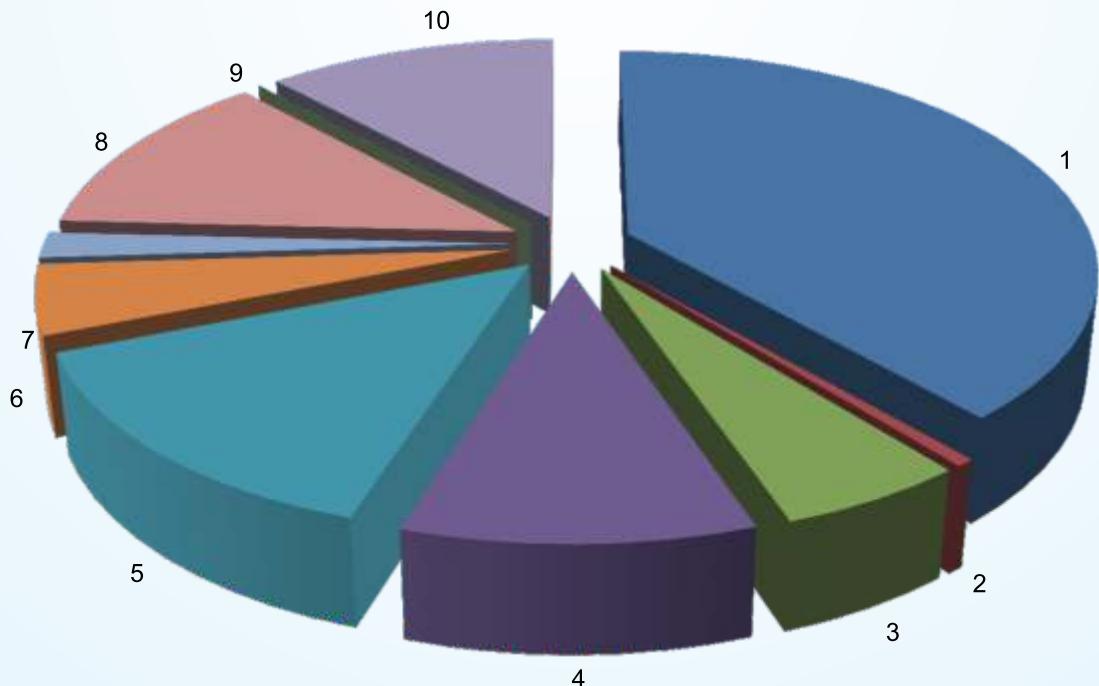
Place : Indore
 Dated : August 31st, 2024



PIE CHART OF UTILISATION OF FUNDS DURING THE YEAR 2023-24

ACTIVITY HEAD	INR	%
1 TOURNAMENT EXPENSES	16,54,12,464	38.69%
2 PLAYERS PROMOTION ACTIVITY EXPENSES	23,14,266	0.54%
3 PRIZE MONEY TO PLAYERS	2,36,45,662	5.53%
4 GRANT & AIDS TO DIVISIONS	4,32,98,320	10.13%
5 COACHING, SEMINAR AND ACADEMY EXPENSES	6,01,84,064	14.08%
6 GROUND UPKEEPING EXPENSES	2,14,69,248	5.02%
7 REPAIRS & MAINTENANCE	79,57,390	1.86%
8 ADMINISTRATIVE EXPENSES	5,28,21,373	12.35%
9 FINANCIAL EXPENSES	24,403	0.01%
10 DEPRECIATION	5,04,48,269	11.80%
TOTAL	42,75,75,459	100.00%

UTILISATION OF FUNDS FOR FINANCIAL YEAR 2023-24





MADHYA PRADESH CRICKET ASSOCIATION, INDORE
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

[Amount in ₹]

Particulars	Schedule	For the Year ended 31-3-2024	For the Year ended 31-3-2023
INCOME			
Subvention, Subsidies & Others	14	86,33,75,000	93,92,00,000
Donation Received for MPCA Gwalior Stadium		9,50,00,000	-
Interest Income	15	2,06,04,090	2,62,60,471
Net Surplus from			
- India vs. Australia One Day International Match Account		2,29,23,107	-
- India vs. Afghanistan T-20 International Match Account		2,37,34,288	-
- India vs. South Africa T-20 International Match Account		-	2,19,50,163
- India vs. New Zealand One Day International Match Account		-	2,49,90,396
- India vs. Australia Test Match Account		-	3,04,47,241
Other Income	16	4,31,330	3,32,170
	Total Rupees	1,02,60,67,815	1,04,31,80,441
EXPENDITURE			
Tournament Expenses	17	16,54,12,464	18,48,53,269
Players Promotion Activity Expenses	18	23,14,266	47,60,153
Prize Money to Players	19	2,36,45,662	3,90,09,860
Grants & Aids to Divisions	20	4,32,98,320	3,72,72,977
Coaching, Seminars and Academy Expenses	21	6,01,84,064	6,17,28,526
Grounds Upkeeping Expenses	22	2,14,69,248	1,67,89,950
Repairs and Maintenance	23	79,57,390	1,08,37,846
Administrative Expenses	24	5,28,21,373	5,23,63,687
Financial Expenses	25	24,403	9,972
Depreciation		5,04,48,269	4,21,73,145
	Total Rupees	42,75,75,459	44,97,99,385
Net Surplus for the year		59,84,92,356	59,33,81,056
Accounting Policies & Notes to the Accounts	26		

Schedules "14" to "26" form integral part of this account

As per our Report of even date attached

For : **Anil Kamal Garg & Company**

Chartered Accountants

ICAI Firm Registration No. 004186C

For and on behalf of the Managing Committee

Sd/-
(Devendra Bansal)

Partner

Mem. No. 078057

Sd/-
PresidentSd/-
Hon. SecretarySd/-
Hon. Treasurer

Place : Indore

Dated : 31st August, 2024



MADHYA PRADESH CRICKET ASSOCIATION, INDORE

SCHEDULES ANNEXED TO AND FORMING PART OF THE BALANCE-SHEET AS AT 31ST MARCH, 2024
AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED THAT DAY

SCHEDULE - 1 - GENERAL AND SPECIFIC FUNDS

[Amount in ₹]

S. No.	Particulars	Balance As on 1-4-2023	Additions			Total	Expenses/ Transfer [Note - 2, 3, 4, 5, 6 & 7]	Balance As on 31-3-2024
			Receipt/ Transfer	Interest [Note - 1]	Total			
1	Life Membership Fund	5,65,000	-	-	-	5,65,000	-	5,65,000
2	Corpus Fund	2,96,78,616	-	-	-	2,96,78,616	-	2,96,78,616
3	Holkar Stadium Construction Fund	18,03,04,834	4,60,00,000 (See Note 6)	-	4,60,00,000	22,63,04,834	-	22,63,04,834
4	MPCA Gwalior Cricket Stadium Construction Fund	70,00,00,000	-	-	-	70,00,00,000	-	70,00,00,000
5	Flood Lights Fund	4,60,00,000	-	-	-	4,60,00,000	4,60,00,000 (See Note 6)	-
6	Cricket Ground for Divisions Fund	1,32,91,55,926	-	4,43,30,834	4,43,30,834	1,37,34,86,760	10,00,00,000 (See Note 7)	1,27,34,86,760
7	Administrative Block Construction Fund	2,82,99,201	-	-	-	2,82,99,201	-	2,82,99,201
8	Infrastructure Maintenance Fund	1,00,00,000	-	8,49,953	8,49,953	1,08,49,953	8,49,953	1,00,00,000
9	Major M.M. Jagdale Trophy Fund	1,27,304	-	16,609	16,609	1,43,913	16,609	1,27,304
10	Benevolent Fund for Health Care	1,14,13,106	-	8,16,220	8,16,220	1,22,29,326	-	1,22,29,326
11	Ex-Cricketers, Umpires & Coaches Benevolent Fund	6,03,34,167	-	43,91,584	43,91,584	6,47,25,751	43,91,584	6,03,34,167
12	Holkar Stadium Infrastructure Development & Maintenance Fund	6,62,75,554	-	11,67,383	11,67,383	6,74,42,937	-	6,74,42,937
13	Land for Additional Ground at Indore Fund	10,00,00,000	20,00,00,000 (See Note 7)	1,10,20,220	21,10,20,220	31,10,20,220	-	31,10,20,220
Total Rupees		2,56,21,53,708	24,60,00,000	6,25,92,803	30,85,92,803	2,87,07,46,511	15,12,58,146	2,71,94,88,365
Previous Year		1,98,57,84,665	55,00,30,000	3,16,19,680	58,16,49,680	2,56,74,34,345	52,80,637	2,56,21,53,708

Notes :

- Interest on Earmarked Fixed Deposits with Banks for specific funds have directly been credited to the respective fund account. However, as per the resolution passed in the AGM held on 04-08-2013, interest on Fixed Deposits with Banks towards MPCA Gwalior Cricket Stadium Construction Fund has not been transferred to such fund.
- Expenses incurred for Land Purchases, Stadium Construction (which includes expenses for Flood Lights), Cricket Grounds for Divisions, Administrative Block Construction being the capital expenditure, have been shown separately and the same have not been reduced from the amount of the concerning funds.
- Expenditure for Infrastructure Maintenance Fund have been charged to this fund only to the extent of Interest Income earned on Earmarked Fixed Deposit made against such fund. The remaining expenditure has been charged to the Income and Expenditure Account.
- Expenditure for Major M.M. Jagdale Tournament have been charged to Major M.M. Jagdale Trophy Fund only to the extent of Interest Income earned on Earmarked Fixed Deposit made against such fund. The remaining expenditure has been charged to the Income and Expenditure Account.
- Expenses incurred for Health Care and Monthly Benevolent Contribution to Ex-Cricketers, Umpires & Coaches have been charged to this fund only to the extent of Interest Income earned on Earmarked Fixed Deposit made against such fund. The remaining expenditure has been charged to the Income and Expenditure Account.
- As per a resolution passed in the Annual General Meeting of the members of the Association duly convened and held on 11-09-2023, it was resolved that balance in the 'Flood Light Fund' of Rs. 4.60 Crores be transferred to 'Holkar Stadium Construction Fund' of the Association.
- As per resolution passed in the Managing Committee Meeting of the Association duly convened and held on 11-03-2024. It was resolved that balances in the 'Cricket Ground for Divisions Fund' of Rs. 10.00 Crores be transferred to 'Land for Additional Ground at Indore Fund' of the Association. Further, an amount of Rs. 10.00 Crores has been transferred to 'Land for Additional Ground at Indore Fund' from the surplus for the year.

**MADHYA PRADESH CRICKET ASSOCIATION, INDORE****SCHEDULES ANNEXED TO AND FORMING PART OF THE BALANCE-SHEET AS AT 31ST MARCH, 2024
AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED THAT DAY****SCHEDULE - 2 - RESERVES AND SURPLUS**

[Amount in ₹]

S.No.	Particulars	31-3-2024	31-3-2023
A.	Infrastructure Subsidy (Corpus)		
	Balance as per last year	90,55,15,573	60,55,15,573
	Add : Received during the year	-	30,00,00,000
	(A)	90,55,15,573	90,55,15,573
B.	Income and Expenditure Account		
	Balance as per last year	13,81,20,017	9,47,38,961
	Add : Net Surplus for the year	59,84,92,356	59,33,81,056
		73,66,12,373	68,81,20,017
	Less : Amount transferred to :		
	- MPCA Gwalior Cricket Stadium Construction Fund	-	25,00,00,000
	- Cricket Ground for Divisions Fund	-	20,00,00,000
	- Land for Additional Ground at Indore Fund-	10,00,00,000	10,00,00,000
		10,00,00,000	55,00,00,000
	(B)	63,66,12,373	13,81,20,017
	Total Rupees (A+B)	1,54,21,27,946	1,04,36,35,590

SCHEDULE - 3 - AMOUNT DUE TO DIVISIONS AND OTHER ASSOCIATIONS

[Amount in ₹]

S.No.	Particulars	31-3-2024	31-3-2023
1	Indore Divisional Cricket Association	1,18,18,630	92,99,385
2	Jabalpur Divisional Cricket Association	56,73,275	50,86,254
3	Ujjain Divisional Cricket Association	61,39,715	46,99,009
4	Divisional Cricket Association, Shahdol	49,65,509	21,62,241
5	Sagar Division Cricket Association	77,39,399	41,37,345
6	Rewa Divisional Cricket Association	71,06,506	19,66,531
7	Gwalior Division Cricket Association	94,33,089	53,78,340
8	Chambal Division Cricket Association	50,28,907	22,00,769
9	Narmadapuram Division Cricket Association	57,03,094	38,49,774
10	Bhopal Divisional Cricket Association	41,58,093	-
	Total Rupees	6,77,66,217	3,87,79,648



MADHYA PRADESH CRICKET ASSOCIATION, INDORE

SCHEDULES ANNEXED TO AND FORMING PART OF THE BALANCE-SHEET AS AT 31ST MARCH, 2024 AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED THAT DAY

SCHEDULE - 4 - EARNEST MONEY & SECURITY DEPOSITS AND RETENTION MONEY

[Amount in ₹]

S.No.	Particulars	31-3-2024	31-3-2023
1	From Contractors and Others	18,22,10,852	8,94,13,288
	Total Rupees	18,22,10,852	8,94,13,288

SCHEDULE - 5 - SUNDAY PAYABLES

[Amount in ₹]

S.No.	Particulars	31-3-2024	31-3-2023
1	Prize Money Payable	1,52,61,000	36,73,619
2	Creditors for Expenses	1,68,09,957	24,93,356
	Total Rupees	3,20,70,957	61,66,975

SCHEDULE - 6 - PROVISIONS

[Amount in ₹]

S.No.	Particulars	31-3-2024	31-3-2023
1	For Provident Fund	1,62,658	1,63,204
2	For ESIC	22,818	23,063
3	For Electricity Expenses	94,089	1,63,501
4	For Audit Fees	75,000	50,000
5	For Legal & Professional Charges	2,03,000	-
6	For Ground Maintenance Expenses	2,03,823	-
7	For Security Expenses	9,87,810	-
8	For Incentives to Divisions	12,50,000	25,00,000
9	For Goods and Services Tax (FY 2017-18)	21,69,400	-
10	For T.D.S.	86,99,197	78,23,708
	Total Rupees	1,38,67,795	1,07,23,476

MADHYA PRADESH CRICKET ASSOCIATION, INDORE

SCHEDULES ANNEXED TO AND FORMING PART OF THE BALANCE-SHEET AS AT 31ST MARCH, 2024 AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED THAT DAY

SCHEDULE - 7 - FIXED ASSETS

A. PUT TO USE

S. No.	Particulars	Gross Block						Depreciation				[Amount in ₹] Net Block		
		As at 1-4-2023	Used for more than 180 days	Total Additions	Transferred from CWP/To Fixed Assets	Deductions	As at 31-3-2024	Rate %	A at 1-4-2023	For the year	As at 31-3-2024	As at 31-3-2023		
(1)	(2)	(3)	(4-A)	(4-B)	(5)	(6)	(7=3+4+5+6)	(8)	(9)	(10)	(11=9+10)	(12=7+11)	(13=3+9)	
1	Land for Cricket Ground of Divisions													
	- Jabalpur	1,72,19,400					1,72,19,400						1,72,19,400	
	- Sagar	1,17,41,616					1,17,41,616						1,17,41,616	
	- Gwalior	16,77,59,315					16,77,59,315						16,77,59,315	
	- Hoshangabad	6,01,85,400					6,01,85,400						6,01,85,400	
	- Morena	7,95,91,848					7,95,91,848						7,95,91,848	
	- Rewa	8,06,76,175					8,06,76,175						8,06,76,175	
	- Shahdol	3,52,80,146					3,52,80,146						3,52,80,146	
2	Holkar Stadium at Indore	49,62,06,696	1,77,000	3,59,12,402	3,60,89,402	89,71,037	54,12,67,135	10	36,84,78,758	1,50,34,666	38,35,13,424	15,77,53,711	12,77,27,938	
3	Administration Block in Holkar Stadium at Indore	4,32,87,892					4,32,87,892	10	2,88,98,541	14,38,935	3,03,37,476	1,29,50,416	1,43,39,351	
4	Basic Infrastructure for Cricket Grounds of Divisions	6,25,86,039					6,25,86,039	10	2,18,56,754	40,72,929	2,58,29,683	3,66,56,356	4,07,29,285	
	- Jabalpur	4,14,16,521		2,33,640	2,33,640		4,16,50,161	10	1,84,72,854	23,06,048	2,07,78,912	2,08,71,249	2,29,43,657	
	- Sagar	2,10,29,357		7,17,043	7,17,043		2,17,46,400	10	67,76,693	14,61,119	82,37,812	1,35,08,588	1,42,52,664	
	- Hoshangabad	3,29,56,082					3,29,56,082	10	99,49,796	23,00,629	1,22,50,425	2,07,05,657	2,30,06,286	
	- Morena	4,88,22,116					4,88,22,116	10	24,41,106	46,38,101	70,79,207	4,17,42,909	4,63,81,010	
	- Shahdol	-					4,46,33,036	10	89,16,209	10	-	22,31,652	4,24,01,384	
	- Ujjain	-					89,16,209	10	-	4,45,810	4,45,810	84,70,399	-	
5	Furniture & Fixtures	62,37,397					62,37,397	10	39,58,724	2,27,867	41,86,591	20,50,806	22,78,673	
6	Table Tennis & Billiards Tables	2,77,050					2,77,050	10	1,98,803	7,825	2,06,628	70,422	78,247	
7	Machineries and Electronic Equipments for Cricket Grounds of Divisions													
	- Jabalpur	33,35,084					33,35,084	15	15,86,691	2,62,259	18,48,950	14,86,134	17,48,393	
	- Sagar	25,06,209					25,06,209	15	11,96,471	1,96,461	13,92,932	11,13,277	13,09,738	
	- Gwalior	86,05,955					11,61,916	15	41,13,592	8,65,552	49,79,144	61,82,772	44,92,363	
	- Hoshangabad	32,23,811					32,23,811	15	15,40,961	2,52,428	17,93,389	14,30,422	16,82,850	
	- Morena	20,69,128					20,69,128	15	9,89,030	1,62,015	11,51,045	9,18,083	10,80,098	
	- Rewa	23,99,912					23,99,912	15	1,79,993	3,32,988	5,12,981	18,86,931	22,19,919	
8	Air Conditioners	1,22,48,588		23,65,911	23,65,911		1,46,14,499	15	88,80,451	6,82,664	95,63,115	50,51,384	33,68,137	
9	Office Equipments	20,44,136	1,84,200	1,84,200			22,28,336	15	16,73,243	69,449	17,42,692	4,85,644	3,70,893	
10	Open Well - Pump Set	6,64,083	3,17,830	3,17,830			9,81,913	15	4,74,073	52,339	5,26,412	4,55,501	1,90,010	
11	Pitch Cover & Synthetic Turf	2,06,00,992	29,99,320	96,715	30,96,035		2,36,97,027	15	89,31,283	22,07,607	1,11,38,900	1,25,58,127	1,16,89,699	
12	Other Ground Equipments	6,38,59,493	35,58,050	67,232	36,25,282		6,74,84,775	15	4,28,46,236	36,90,738	4,65,66,974	2,09,47,801	2,10,13,257	
13	Gymnasium Equipments	1,62,01,849	-	88,354	88,354		-	1,62,90,203	15	15,65,222	7,02,121	1,22,67,343	40,22,860	46,36,627
14	Turnstiles	4,33,79,708	-	-	2,15,94,134	-	2,15,94,134	15	2,71,06,550	40,60,534	3,11,67,084	3,38,06,758	1,62,73,158	



MADHYA PRADESH CRICKET ASSOCIATION

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MADHYA PRADESH CRICKET ASSOCIATION, INDORE

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SCHEDULE - 7 - FIXED ASSETS

Gross Block										Depreciation				Net Block		[Amount in ₹]						
Particulars		Additions			Used for 180 days or less			Transferred from CWP/To Fixed Assets		As at 31-3-2024		Rate %		A at 1-4-2023		For the year		As at 31-3-2024		As at 31-3-2023		
S. No.	Particulars	As at 1-4-2023	Used for more than 180 days	Total Additions	Used for 180 days or less	Total Additions	Transferred from CWP/To Fixed Assets	As at 31-3-2024	Deductions	As at 31-3-2024	Rate %	A at 1-4-2023	For the year	As at 31-3-2024	As at 31-3-2023	As at 31-3-2024	As at 31-3-2023	As at 31-3-2024	As at 31-3-2023			
(1)	(2)	(3)	(4-A)	(4-B)	(4=4A+4B)	(5)	(6)	(7=344-5-6)	(8)	(9)	(10)	(11=9+10)	(12=7-11)	(13=9)	(14)	(15)	(16)	(17)	(18)	(19)		
15	Camera & Canopus	41,14,149	-	-	1,99,419	-	-	-	41,14,149	15	32,44,943	1,30,381	33,75,324	7,38,825	8,69,206							
16	T.V. Sets & Projectors	11,71,226	1,99,419	-	-	-	-	13,70,645	15	9,27,333	66,407	9,94,340	3,76,305	24,3,293								
17	Online UPS	12,26,759	-	-	-	-	-	12,26,759	15	7,94,952	64,771	8,59,723	3,67,036	4,31,807								
18	Miscellaneous Equipments	12,33,433	-	4,48,200	4,48,200	-	-	16,81,633	15	6,82,711	1,16,223	7,98,934	8,82,699	5,50,722								
19	Computers	25,58,442	41,873	4,64,373	5,06,246	-	-	30,64,688	40	23,32,710	1,99,917	25,32,627	5,32,061	22,5,732								
20	Computer Softwares	3,61,641	-	-	-	-	-	3,61,641	40	3,13,543	19,239	3,32,782	28,859	48,098								
21	Solar Panels	-	-	-	1,07,42,975	-	-	1,07,42,975	40	-	21,48,595	21,48,595	85,94,380	-								
(A)		1,39,70,77,647	69,75,662	4,34,51,861	5,04,27,523	9,48,57,391	-	1,54,23,62,561	58,04,12,637	5,04,48,269	63,08,60,906	91,15,01,655	81,66,55,010									
B. CAPITAL WORK-IN-PROGRESS																						
S. No.	Particulars	Additions			Used for 180 days or less			Transferred from CWP/To Fixed Assets		As at 31-3-2024		Rate %		A at 1-4-2023		For the year		As at 31-3-2024		As at 31-3-2023		
(1)	(2)	(3)	(4-A)	(4-B)	(4=4A+4B)	(5)	(6)	(7=344-5-6)	(8)	(9)	(10)	(11)	(12)	(13=9+10)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
1	Basic Infrastructure for Cricket Grounds of Divisions	3,34,94,297	37,72,315	73,66,424	1,11,38,739	(4,46,33,036)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,34,94,297	
	- Shandol	75,04,227	2,47,662	11,64,320	14,11,982	(89,16,209)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	75,04,227	
	- Ujjain						-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2	MPCA Gwalior Cricket Stadium	1,45,51,19,897	19,81,35,863	50,58,33,239	70,39,69,102	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,15,90,88,999 1,45,51,19,897
3	MPCA Holkar Cricket Stadium Infrastructure Development																					
	- Museum at Holkar Stadium	46,86,071	24,19,179	33,60,802	57,79,981	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,04,66,052	46,86,071
	- Solar Panel	53,49,000	43,24,175	10,69,800	53,93,975	(1,07,42,975)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	53,49,000
	- Turnstiles	2,35,61,636	(35,94,148)	16,26,646	(19,67,502)	(2,15,94,134)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,35,61,636
	- Lifts	82,50,000	1,19,700	6,01,337	7,21,037	(89,71,037)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	82,50,000
(B)		1,53,79,65,127	20,54,24,746	52,10,22,568	72,64,47,314	(9,48,57,391)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Rupees (A+B)	2,98,50,42,774	21,24,00,408	56,44,74,429	77,68,74,837	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Previous Year	2,14,08,21,008	35,39,84,494	44,02,37,272	79,42,21,766	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-



MADHYA PRADESH CRICKET ASSOCIATION, INDORE

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SCHEDULE - 8 - FIXED DEPOSIT WITH BANKS

[Amount in ₹]

S.No.	Particulars	31-3-2024	31-3-2023
A. Earmarked			
(i) For Life Membership Fund			
1	IDBI Bank Limited, Ratlam Kothi Branch, Indore	2,32,506	2,19,780
2	Canara Bank, Palasia Branch, Indore	6,18,589	5,81,006
	(i)	<u>8,51,095</u>	<u>8,00,786</u>
(ii) For Cricket Ground for Divisions Funds			
1	Union Bank of India, Rajendra Nagar Branch, Indore	2,11,44,798	10,08,44,260
2	Union Bank of India, Khajrana Branch, Indore	12,11,02,817	11,35,59,679
3	Union Bank of India, Regal Square Branch, Indore	10,52,72,841	-
4	Union Bank of India, Vishnupuri Branch, Indore	-	12,38,21,964
5	Canara Bank, Palasia Branch, Indore	13,35,71,992	3,28,57,400
6	Punjab National Bank, RNT Marg Branch, Indore	11,50,87,096	-
	(ii)	<u>49,61,79,544</u>	<u>37,10,83,303</u>
(iii) For Infrastructure Maintenance Fund			
1	Canara Bank, Palasia Branch, Indore	1,25,90,740	1,18,25,782
	(iii)	<u>1,25,90,740</u>	<u>1,18,25,782</u>
(iv) For Major M. M. Jagdale Trophy Fund			
1	IDBI Bank Limited, Ratlam Kothi Branch, Indore	2,96,817	2,80,208
	(iv)	<u>2,96,817</u>	<u>2,80,208</u>
(v) For Benevolent Fund for Health Care			
1	IDBI Bank Limited, Ratlam Kothi Branch, Indore	1,21,06,624	1,13,70,696
	(v)	<u>1,21,06,624</u>	<u>1,13,70,696</u>
(vi) For Ex-Cricketers, Umpires & Coaches Benevolent Fund			
1	Union Bank of India, Regal Square Branch, Indore	6,00,00,000	-
2	Canara Bank, Palasia Branch, Indore	-	6,11,56,988
	(vi)	<u>6,00,00,000</u>	<u>6,11,56,988</u>
(vii) For Holkar Stadium Infrastructure Development & Maintenance Fund			
1	Bank of Baroda, Palasia Branch, Indore	-	1,00,24,136
2	Union Bank of India, Sindhi Colony Branch, Indore	-	1,04,88,520
	(vii)	<u>-</u>	<u>2,05,12,656</u>



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SCHEDULE - 8 - FIXED DEPOSIT WITH BANKS

[Amount in ₹]

S.No.	Particulars	31-3-2024	31-3-2023
	(viii) For Land for Additional Ground at Indore Fund		
1	Union Bank of India, Geeta Bhawan Branch, Indore	10,95,86,462	10,28,40,467
2	Bank of India, Kanchan Bagh Branch, Indore	5,00,48,723	-
3	Canara Bank, Palasia Branch, Indore	4,93,74,069	-
	(viii)	20,90,09,254	10,28,40,467
	Total Rupees [i to viii] (A)	79,10,34,074	57,98,70,885
B.	Non-Earmarked		
1	Bank of India, Kanchan Bagh Branch, Indore	-	11,30,26,466
2	Canara Bank, Palasia Branch, Indore	10,91,91,301	18,12,14,414
3	Canara Bank, Kesar Bagh Road Branch, Indore	-	4,09,86,079
4	Union Bank of India, Vishnupuri Branch, Indore	2,06,46,456	1,93,42,827
5	Union Bank of India, Khajrana Branch, Indore	1,30,30,653	1,22,07,890
6	Union Bank of India, Vijay Nagar Branch, Indore	3,27,78,661	-
7	Punjab National Bank, RNT Marg Branch, Indore	1,57,29,722	-
	Total Rupees (B)	19,13,76,793	36,67,77,676
	Total Rupees (A+B)	98,24,10,867	94,66,48,561

SCHEDULE - 9 - CASH IN HAND AND AT BANKS

[Amount in ₹]

S.No.	Particulars	31-3-2024	31-3-2023
1	Cash in Hand	5,12,284	2,44,511
2	Balance with Banks		
	- In Saving Accounts	5,16,53,406	10,22,15,297
	Total Rupees	5,21,65,690	10,24,59,808

SCHEDULE - 10 - SUNDY RECEIVABLES

[Amount in ₹]

S.No.	Particulars	31-3-2024	31-3-2023
1	Technology Frontiers (India) Pvt. Ltd.	-	4,58,000
	Total Rupees	-	4,58,000



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[Amount in ₹]

S.No.	Particulars	31-3-2024	31-3-2023
1	Advance to Contractors and Suppliers	2,01,20,733	60,65,277
2	Advance to Staff & Others	5,07,500	2,58,072
3	Goods and Service Tax Credit Entitlement	3,90,55,674	77,53,692
4	Prepaid Expenses	55,60,829	39,69,341
5	Income-Tax Refund Receivable	10,46,02,924	4,37,07,841
6	Income-Tax (Under Protest) (A.Y. 2012-13)	5,81,13,042	5,81,13,042
7	Income-Tax (Under Protest) (A.Y. 2013-14)	3,81,05,849	3,81,05,849
8	Income-Tax (Under Protest) (A.Y. 2014-15)	1,04,33,708	1,04,33,708
9	Income-Tax (Under Protest) (A.Y. 2018-19)	17,55,143	17,55,143
10	TDS Unclaimed (BCCI) (A.Y. 2017-18 to A.Y. 2020-21)	6,69,08,980	6,69,08,980
11	TDS & TCS Claim	9,20,26,719	8,63,76,384
Total Rupees		43,71,91,101	32,34,47,329

SCHEDULE - 12 - DEPOSITS

[Amount in ₹]

S.No.	Particulars	31-3-2024	31-3-2023
1	M.P.S.E.B. Deposits	12,67,975	9,58,248
2	Telephone Deposit	-	1,74,632
3	Blades of Glory (For Museum Art effects)	25,00,000	-
Total Rupees		37,67,975	11,32,880

SCHEDULE - 13 - AMOUNT DUE FROM BCCI AND OTHER ASSOCIATIONS

[Amount in ₹]

S.No.	Particulars	31-3-2024	31-3-2023
1	The Board of Control for Cricket in India (BCCI)	3,19,69,171	2,24,42,943
2	Bhopal Divisional Cricket Association	-	13,50,295
3	Delhi District Cricket Association	50,552	50,552
4	Cricket Association of West Bengal	75,000	75,000
5	Gujarat Cricket Association	-	98,000
Total Rupees		3,20,94,723	2,40,16,790



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SCHEDULE - 14 - SUBVENTION & SUBSIDIES & OTHERS

[Amount in ₹]

S.No.	Particulars	31-3-2024	31-3-2023
A. Subvention and Subsidies			
	From The Board of Control for Cricket in India (BCCI)		
(I) Specific			
1	For Ranji Trophy	48,00,000	65,00,000
2	For Vijay Hazare Trophy	4,50,000	4,50,000
3	For Syed Mushtaq Ali T-20 Tournament	4,50,000	5,25,000
4	For Col. C.K. Nayudu Trophy	36,75,000	47,50,000
5	For Boys Limited Over Tournament (Under-23)	6,00,000	8,25,000
6	For Cooch Behar Trophy (Under-19)	36,75,000	20,25,000
7	For Vinoo Mankad Trophy (Under-19)	4,50,000	4,50,000
8	For Vijay Merchant Trophy (Under-16)	7,50,000	11,25,000
9	For Women's Senior Limited Over Tournament	5,25,000	5,25,000
10	For Women's Senior T-20 Tournament	5,25,000	10,50,000
11	For Women's U-23 Limited Over Tournament	5,25,000	-
12	For Women's U-23 T-20 Tournament	6,00,000	-
13	For Women's U-19 Limited Over Tournament	4,50,000	4,50,000
14	For Women's U-19 T-20 Tournament	5,25,000	6,00,000
15	For Girls U-15 Limited Over Tournament	3,75,000	3,75,000
16	For All India Other BCCI Tournaments	1,75,00,000	1,95,50,000
	(I)	<u>3,58,75,000</u>	<u>3,92,00,000</u>
(II) General Subsidy		<u>70,00,00,000</u>	<u>90,00,00,000</u>
	(II)	<u>70,00,00,000</u>	<u>90,00,00,000</u>
	Subvention and Subsidies I (I+II) - (A)	<u>73,58,75,000</u>	<u>93,92,00,000</u>
B. Others			
1	Naming Rights for MPCA Gwalior Stadium (South Pavilion)	10,00,00,000	-
2	Corporate Box of MPCA Gwalior Stadium	2,50,00,000	-
3	Corporate Box of MPCA Holkar Stadium	25,00,000	-
	Other - (B)	<u>12,70,00,000</u>	-
	Total Rupees (A+B)	<u>86,33,75,000</u>	<u>93,92,00,000</u>

SCHEDULE - 15 - INTEREST INCOME

[Amount in ₹]

S.No.	Particulars	31-3-2024	31-3-2023
1	Fixed Deposit with Banks	7,85,61,873	5,39,16,956
2	Saving Accounts with Banks	28,10,761	19,33,520
3	Income Tax Refund	17,54,583	19,95,535
4	M.P.S.E.B. Security Deposit	69,676	34,140
		<u>8,31,96,893</u>	<u>5,78,80,151</u>
	Less : Amount transferred to General and Specific Funds	<u>6,25,92,803</u>	<u>3,16,19,680</u>
	Total Rupees	<u>2,06,04,090</u>	<u>2,62,60,471</u>

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[Amount in ₹]

S.No.	Particulars	31-3-2024	31-3-2023
1	Membership Transfer & Transmission Fees	25,000	1,05,000
2	Affiliation & Membership Fees	10,500	10,500
3	Canteen Furniture Rent	36,000	36,000
4	Sale of Scrap	3,39,830	47,100
5	Tender Fees	20,000	1,33,570
	Total Rupees	4,31,330	3,32,170

SCHEDULE - 17 - TOURNAMENT EXPENSES

[Amount in ₹]

S.No.	Particulars	31-3-2024	31-3-2023
A BCCI TOURNAMENTS			
1	Ranji Trophy Expenses Incurred	3,51,90,348	
	Less : Reimbursement by BCCI	<u>2,19,70,266</u>	
			1,32,20,082
			1,63,50,268
2	Vijay Hazare Trophy Expenses Incurred	80,73,486	
	Less : Reimbursement by BCCI	<u>35,75,000</u>	
			44,98,486
			31,05,662
3	Syed Mushtaq Ali T/20 Tournament Expenses Incurred	58,95,552	
	Less : Reimbursement by BCCI	<u>30,32,500</u>	
			28,63,052
			27,41,988
4	Col. C.K. Nayudu Trophy (Under-23) Expenses Incurred	1,78,74,004	
	Less : Reimbursement by BCCI	<u>93,93,112</u>	
			84,80,892
			1,71,46,989
5	Boys Limited Over Tournament (Under-23) Expenses Incurred	61,53,653	
	Less : Reimbursement by BCCI	<u>26,00,000</u>	
			35,53,653
			41,89,180
6	Cooch Behar Trophy (Under-19) Expenses Incurred	1,58,85,311	
	Less : Reimbursement by BCCI	<u>76,93,742</u>	
			81,91,569
			50,38,226
7	Vinoo Mankad Trophy One Day (Under-19) Expenses Incurred	37,59,329	
	Less : Reimbursement by BCCI	<u>15,60,000</u>	
			21,99,329
			29,34,994
8	Vijay Merchant Trophy (Under-16) Expenses Incurred	54,15,548	
	Less : Reimbursement by BCCI	<u>17,29,000</u>	
			36,86,548
			68,30,080
9	Women's Senior Limited Over Tournament Expenses Incurred	48,37,137	
	Less : Reimbursement by BCCI	<u>16,00,000</u>	
			32,37,137
			41,55,965
10	Women's Senior T/20 Tournament Expenses Incurred	41,43,556	
	Less : Reimbursement by BCCI	<u>9,18,800</u>	
			32,24,756
			60,87,209



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SCHEDULE - 17 - TOURNAMENT EXPENSES

[Amount in ₹]

S.No.	Particulars	31-3-2024	31-3-2023
11	Women's U-23 Limited Over Tournament		
	Expenses Incurred	49,95,387	
	Less : Reimbursement by BCCI	<u>9,10,000</u>	40,85,387
12	Women's U-23 T-20 Tournament		
	Expenses Incurred	32,08,972	
	Less : Reimbursement by BCCI	<u>5,20,000</u>	26,88,972
13	Girls Limited Over Tournament (Under-19)		
	Expenses Incurred	39,74,045	
	Less : Reimbursement by BCCI	<u>7,80,000</u>	31,94,045
			38,57,478
14	Girls T/20 Tournament (Under-19)		
	Expenses Incurred	34,24,603	
	Less : Reimbursement by BCCI	<u>4,55,000</u>	29,69,603
			24,77,791
15	Girls One Day Tournament (Under-15)		
	Expenses Incurred	24,85,405	
	Less : Reimbursement by BCCI	<u>6,50,000</u>	18,35,405
			15,24,412
16	Raj Singh Dungarpur U-14 CZ Tournament		29,19,482
17	All India Other BCCI Tournaments Expenses		
	Expenses Incurred	1,71,18,464	
	Less : Reimbursement by BCCI	<u>17,33,144</u>	1,53,85,320
			1,58,43,432
18	Covid-19 Compliance General Expenses		22,080
		<u>Sub-Total (A)</u>	<u>8,62,33,718</u>
			<u>9,23,05,754</u>

B MPCA TOURNAMENTS

1	M.Y. Memorial Inter Division Cricket Tournament	30,50,538	1,50,94,898
2	Late Shri Madhavrao Scindia Inter Division One Day Tournament	37,19,188	-
3	J.N. Bhaya T/20 Tournament	30,14,515	26,68,899
4	J.S. Anand Trophy	37,29,890	38,21,249
5	MPCA New Inter Division Tournaments	25,07,398	19,58,216
6	M.P.C.A. Junior Knockout Cricket Tournaments		
	- Parmanand Bhai Patel Inter Division Tournament (Under-23)	1,07,60,090	90,13,918
	- Boys Under-22 Limited Over Inter Division Tournament	40,28,215	40,36,382
	- Hiralal Gaekwad Trophy (Under-18)	94,87,147	1,68,47,599
	- Dr. S.M. Khan One Day Trophy (Under-18)	38,01,011	38,03,804
	- Major M.M. Jagdale Trophy (Under-15)	83,45,327	1,53,55,713
	- A.W. Kanmadikar Trophy (Under-14)	55,57,217	-
	- Girls Inter Division Tournament (Under-18)	1,68,000	61,64,453
	- Girls Inter Division Tournament (Under-15)	33,73,387	32,54,446

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[Amount in ₹]

S.No.	Particulars	31-3-2024	31-3-2023
7	Practice Matches	1,12,25,768	74,55,813
8	All India Other Tournaments Expenses	64,11,055	27,35,675
9	Covid-19 Compliance General Expenses	-	3,36,450
	Sub-Total (B)	<u>7,91,78,746</u>	<u>9,25,47,515</u>
	Total Rupees (A+B)	<u>16,54,12,464</u>	<u>18,48,53,269</u>

SCHEDULE - 18 - PLAYERS PROMOTION ACTIVITY EXPENSES

[Amount in ₹]

S.No.	Particulars	31-3-2024	31-3-2023
1	Players Medical Test Expenses	14,71,616	25,32,122
2	Talent Search Development Expenses	1,76,767	2,61,076
3	Cricket Kit/ Material Expenses	6,65,883	19,66,955
	Total Rupees	<u>23,14,266</u>	<u>47,60,153</u>

SCHEDULE - 19 - PRIZE MONEY TO PLAYERS

[Amount in ₹]

S.No.	Particulars	31-3-2024	31-3-2023
1	For Ranji Trophy Total Prize Money Paid Less : Reimbursement by BCCI	88,96,305 <u>50,00,000</u>	38,96,305 2,54,16,250
2	For Vijay Hazare Trophy	-	4,50,000
3	For Col. C.K. Nayudu Trophy	11,17,500	9,62,545
4	For Boys Ltd Over Tournament (Under-23) Total Prize Money Paid Less : Reimbursement by BCCI	18,75,000 <u>3,00,000</u>	15,75,000 6,80,000
5	For Vinoo Mankad Trophy (Under-19)	4,37,784	-
6	For Vijay Merchant Trophy (Under-16) Total Prize Money Paid Less : Reimbursement by BCCI	35,10,906 <u>4,00,000</u>	31,10,906 -
7	For Women's Senior Limited Over Tournament	4,00,000	4,50,000
8	For Women Senior T-20 Tournament	6,00,000	-
9	For Girls U-19 Limited Over Tournament	6,56,667	-
10	For Girls U-19 T-20 Tournament Total Prize Money Paid Less : Reimbursement by BCCI	26,45,000 <u>3,00,000</u>	23,45,000 17,50,010



MADHYA PRADESH CRICKET ASSOCIATION, INDORE

SCHEDULES ANNEXED TO AND FORMING PART OF THE BALANCE-SHEET AS AT 31ST MARCH, 2024 AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED THAT DAY

SCHEDULE - 19 - PRIZE MONEY TO PLAYERS

[Amount in ₹]

S.No.	Particulars	31-3-2024	31-3-2023
11	For Rajsingh Dungarpur Trophy (U-14) CZ Tournament	4,00,000	-
12	For M.Y. Memorial Inter Division Cricket Tournament	9,67,000	9,45,000
13	For Late Shri Madhavrao Scindia Inter Division One Day Tournament	2,85,000	2,85,000
14	For J.N. Bhaya T-20 Tournament	2,85,000	-
15	For Parmanand Bhai Patel Inter Division Tournament (Under-23)	9,56,000	9,76,000
16	For U-23 One Day Inter Division Tournament	2,85,000	2,85,000
17	For Hiralal Gaekwad Trophy (Under-18)	10,38,500	10,00,000
18	For Dr. S.M. Khan One Day Trophy (Under-18)	2,85,000	2,65,000
19	For Major M.M. Jagdale Trophy (Under-15)	9,23,000	9,39,500
20	For A.W. Kanmadikar Trophy (Under-14)	5,60,000	5,25,000
21	For J.S. Anand Trophy	2,85,000	2,85,000
22	For Girls Inter Division (Under-18)	2,85,000	2,45,000
23	For Girls Inter Division (Under-15)	5,70,000	2,55,000
24	Individual Awards to Players	13,80,000	7,40,000
25	Nishkam Karmyogi Award	-	3,33,333
26	Life Time Achievement Awards	10,02,000	22,22,222
Total Rupees		<u>2,36,45,662</u>	<u>3,90,09,860</u>

SCHEDULE - 20 - GRANTS & AIDS TO DIVISIONS

[Amount in ₹]

S.No.	Particulars	31-3-2024	31-3-2023
1	District Annual Grants	71,40,000	59,75,000
2	Incentive to Divisions	-	12,50,000
3	For Inter District Tournaments	2,08,93,242	1,53,05,361
4	For Inter School Tournaments	1,20,049	58,836
5	For Club Matches	36,04,915	35,05,036
6	For Reciprocal Practice Matches	2,77,821	4,24,104
7	For Coaching Camps & Practice Matches	12,65,209	10,74,995
8	For Cricket Materials	30,93,620	26,74,210
9	For Ground Maintenance	37,70,491	43,73,756
10	For Computers	50,000	57,700
11	For Administration Expenses	28,32,396	23,33,979
12	For Out of M.P. Tour Expenses	2,50,577	2,40,000
Total Rupees		<u>4,32,98,320</u>	<u>3,72,72,977</u>

**MADHYA PRADESH CRICKET ASSOCIATION, INDORE****SCHEDULES ANNEXED TO AND FORMING PART OF THE BALANCE-SHEET AS AT 31ST MARCH, 2024
AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED THAT DAY****SCHEDULE - 21 - COACHING, SEMINARS AND ACADEMY EXPENSES**

[Amount in ₹]

S.No.	Particulars	31-3-2024	31-3-2023
1	Coaching Programme & Camp Expenses	1,85,38,355	2,00,37,394
2	Professional Coach Fees	2,29,60,617	2,40,75,462
3	Professional Physio Fees	52,69,493	42,57,347
4	Professional Trainer Fees	59,63,855	60,03,231
5	Professional Fees to Technical Analysts	35,56,800	43,98,900
6	Professional Fees to Others	10,32,900	13,15,060
7	Seminar Expenses	19,62,203	9,99,046
8	Academy Expenses	8,23,461	6,16,413
9	Video Analyst Material Expenses	76,380	25,674
Total Rupees		6,01,84,064	6,17,28,526

SCHEDULE - 22 - GROUNDS UPKEEPING EXPENSES

[Amount in ₹]

S.No.	Particulars	31-3-2024	31-3-2023
1	Salary to Ground Staff	12,04,780	12,16,555
2	Ground Maintenance	1,86,17,273	1,33,06,132
3	Miscellaneous	16,47,195	22,67,263
Total Rupees		2,14,69,248	1,67,89,950

SCHEDULE - 23 - REPAIRS AND MAINTENANCE

[Amount in ₹]

S.No.	Particulars	31-3-2024	31-3-2023
1	Stadium	43,16,558	75,34,711
2	D.G. Set	5,02,505	9,14,908
3	Lifts	9,99,136	9,19,531
4	Turnstiles	6,61,584	6,61,584
5	Fire Fighting Equipments	20,000	1,35,147
6	Air Conditioners	1,64,056	1,58,284
7	Electric Goods	91,510	1,89,485
8	Ground Equipments	10,21,028	77,183
9	Computers, Printers & UPS	1,20,277	1,88,613
10	Automatic Doors	60,736	58,400
Total Rupees		79,57,390	1,08,37,846



MADHYA PRADESH CRICKET ASSOCIATION, INDORE

SCHEDULES ANNEXED TO AND FORMING PART OF THE BALANCE-SHEET AS AT 31ST MARCH, 2024
AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED THAT DAY

SCHEDULE - 24 - ADMINISTRATIVE EXPENSES

[Amount in ₹]

S.No.	Particulars	31-3-2024	31-3-2023
1	Salary & Incentives to Staff	89,23,546	77,56,700
2	Contribution towards Provident Fund	10,42,635	10,88,790
3	Contribution towards ESIC	2,25,444	1,24,151
4	Contribution towards Employees' Group Gratuity Scheme	63,696	7,68,124
5	Contribution towards Ex-Cricketers, Umpires & Coaches Benevolent Scheme*	37,15,916	46,62,373
6	Honorarium to Electrol Officer	-	15,00,000
7	Staff Welfare Expenses	1,81,485	1,73,498
8	Tea & Refreshment Expenses	1,18,394	1,05,188
9	Contractual Fees to Professionals	88,07,341	71,65,134
10	Electricity Expenses	28,30,540	34,82,740
11	Water Tax & Expenses	58,100	2,46,698
12	Property-Tax	32,30,522	33,24,970
13	Goods and Services Tax	10,19,401	4,12,651
14	Goods and Services Tax (F.Y. 2017-18)	21,69,400	-
15	Telephone Expenses	1,85,945	1,71,792
16	Stationery & Printing	2,20,454	2,17,811
17	Postage & Courier Expenses	1,55,663	1,50,273
18	Conveyance Expenses	5,13,995	4,19,793
19	Travelling Expenses	6,82,074	11,12,027
20	Insurance	40,22,296	38,54,510
21	Land Lease Rent	66	66
22	Legal & Professional Charges	5,81,760	18,46,050
23	Fees to Ombudsman/ Ethics Officer	13,49,000	13,48,500
24	Audit Fees	75,000	50,000
25	Internet Expenses	70,518	85,619
26	Website Development & Maintenance	11,300	13,592
27	Fees & Subscription	6,640	18,100
28	AGM Expenses	7,62,523	6,70,774
29	Security Expenses	44,84,490	41,94,165
30	Felicitation & Function Expenses	10,15,474	5,52,750
31	Annual Award Function	14,40,035	19,92,029
32	Accommodation Upkeeping Charges	10,31,710	9,01,366
33	Advertisement Expenses	2,02,922	14,01,994
34	Mementos & Souvenirs	6,51,167	3,10,739
35	Meeting Allowance	24,56,121	20,25,011
36	Sundry Balances Written-off	4,05,264	-
37	Miscellaneous Expenses	1,10,536	2,15,709
Total Rupees		5,28,21,373	5,23,63,687

* Contribution towards Ex-Cricketers, Umpires & Coaches Benevolent Scheme has been shown under the head of 'Administrative Expenses' over and above the amount of Rs. 43,91,584/-, which has directly been charged from the Specific Fund created for such purpose, as shown in the Schedule-1 separately.

SCHEDULE - 25 - FINANCIAL EXPENSES

[Amount in ₹]

S.No.	Particulars	31-3-2024	31-3-2023
1	Interest	22,505	9,958
2	Bank Charges	1,898	14
Total Rupees		24,403	9,972

**SCHEDULE - 26 - ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS****A. SIGNIFICANT ACCOUNTING POLICIES****(1) Entity Information**

The Madhya Pradesh Cricket Association ('The Association') is a Society registered under the M.P. Societies Registration Act, 1973 under Registration No. 4751 dated 5-5-1976 with the primary objective to control, supervise, regulate and encourage the game of Cricket in the State of Madhya Pradesh. The Association is affiliated to the Board of Control for Cricket in India ('BCCI').

(2) Accounting Convention

The accounts of the Association are prepared under the historical cost convention. The Association follows Mercantile System of accounting in respect of all material income and expenditure.

(3) Critical Accounting Judgments and Key Sources Of Estimation Uncertainty

The preparation of the financial statements in conformity with the Accounting Standards requires Management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities and disclosures as at date of the financial statements and the reported amounts of the Income and Expenditure for the years presented. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates under different assumptions and conditions. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

(4) Revenue Recognition

Specific Subvention & Subsidies for Tournaments receivable from BCCI are recognized on mercantile basis. However, General Subsidy and Infrastructure Subsidy from BCCI are recognized as and when they are sanctioned and approved by the BCCI and when there is a reasonable assurance that the conditions attached to such subsidies will be complied with and the subsidies shall be received by the Association.

Interest Income is recognized on mercantile basis by the Association.

(5) Fixed Assets and Depreciation

Fixed Assets are stated at Cost less Depreciation. Depreciation on all assets is provided on Written Down Value Method as per the rates and in the manner prescribed under Income-Tax Rules, 1962 from the date they are actually put to use. However, no depreciation is provided on Capital Work-In-Progress

(6) Impairment of Assets

The carrying amount of relevant assets are reviewed at each balance sheet date to determine whether there is any indication of impairment. If any indication exists, recoverable amount of such asset is estimated. An impairment loss is recognized wherever the carrying amount of the asset exceeds the recoverable amount.

(7) Investments

Long-Term Investments and Investment in form of Fixed Deposits with Banks are stated at Cost. However, Accrued Interest on Fixed Deposits, from year to year are recognized on Mercantile Basis.



(8) Retirement Benefits and Leave Encashment

The Association has participated in the Employees' Group Gratuity Scheme of Life Insurance Corporation of India and on the basis of the liabilities determined by the Corporation, annual contribution is made towards such scheme. However, no provision is made in respect of Leave Encashment as the same are accounted for on the actual payment basis only.

(9) Income-Tax

The Association is eligible for Income-Tax exemption in terms of certificate of registration granted to it under section 12AB of the Income-Tax Act, 1961 and therefore no provision for Income-Tax is made.

(10) Provisions, Contingent Liabilities and Contingent Assets

Provisions are recognized only when there is a present or legal obligation as a result of past events, for which it is probable that an outflow of economic benefit will be required to settle the transaction and a reliable estimate can be made for the amount of the obligation.

Contingent liability is disclosed for

- (i) Possible obligations which will be confirmed only by future events not wholly within the control of the entity; or
- (ii) Present obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

Contingent assets are not recognized in the financial statements since this may result in the recognition of income that may never be realized.

B. NOTES TO THE ACCOUNTS

- (1) Figures for the previous year have been regrouped and/or rearranged wherever considered necessary.
- (2) Tournament Expenses have been shown net of reimbursement from BCCI and Grant/ Aid received from the sponsors.
- (3) Balance with the BCCI, other Associations and Divisions are subject to confirmation and reconciliation.
- (4) Expenses reimbursed to Staff / Executive Members have been incurred for the official purpose of the Association and no element of personal expenses have been charged to Income and Expenditure account. Further the assets of the Association have not been utilized, directly or indirectly, for the personal benefit of the Office Bearers.
- (5) The Cricket consumables and other consumable items etc. have been charged to Income and Expenditure account as and when purchased.
- (6) Balance shown as 'Goods and Services Tax Credit Entitlement' at Rs. 3,90,55,674/- is subject to final reconciliation with the Annual Return to be furnished under the relevant enactment.
- (7) No provision for Income-Tax has been made in view of the exemption conferred to the Association under section 12ABread with section 12A of the Income-Tax Act, 1961 under an Order for Registration dated 10th March, 2022, for a period of five assessment years from A.Y. 2022-23 to A.Y. 2026-27. The Managing Committee is of the opinion that since the Association is not carrying on any commercial activity, the amendment made in the definition of 'Charitable purpose' as ascribed to under clause 2(15) of the Income-Tax Act, 1961, by the Finance Act, 2008, would not affect its position as regard, its right to claim the exemption. Accordingly, no provision for Income-Tax has been considered necessary. However, in past for some years, the Association has not been granted the benefit of exemption under then prevailing Section 12A of the Income-Tax Act, 1961 by the Income-Tax Department against which the appeals are pending before the appropriate judicial forums.



(8A) A Show Cause Notice has been issued to the Association by the Additional Commissioner (Preventive), CGST & Central Excise, Indore (M.P.), on 05-08-2024 under s. 74 of the Central Goods and Services Tax Act, 2017, requiring the Association to show cause as to why its claim for Input Tax Credit for the periods commencing from 1st July, 2017 to 31st March, 2023 aggregating to a sum of Rs. 15,32,61,014/- be not disallowed on the ground of its alleged failure to reverse the Input Tax Credit attributable towards the issuance of complimentary passes during the course of hosting International Matches.

(8B) For the complimentary passes distributed for the International matches held during the financial years 2018-19 to 2022-23, the Association has suo-motto reversed the Input Tax Credit, whereas for the financial year 2017-18, the Input Tax Credit attributable to Complimentary passes distributed for the International matches organized during such financial year, the Association has made the necessary reversal of its Input Tax Credit at Rs. 21,69,400/-, which has duly been shown under the head 'Goods and Services Tax (F.Y. 2017-18)' of Note-24 of the audited financial statements of the Association. After making the provisions for reversal of such Input Tax Credit during the financial year under review as well as in the earlier financial years, the Management is of the view that no further liability, in pursuance of the Show Cause Notice, would eventually arise against the Association.

(9) During the financial year ended on 31st March, 2023, the BCCI had deducted and deposited 'Tax Deducted at Source' aggregating to a sum of Rs.6,69,08,980/-, which pertain to the period from 01-04-2016 to 31-03-2020, on account of non-deduction/ short deduction of Tax at Source on the amount paid by it to the Association in the earlier years and accordingly, the same had been adjusted by the BCCI from the amount payable to the Association. However, in absence of receipt of required communication from the BCCI regarding such deduction of Tax at Source, the Association could not lodge the suitable claim in its returns of income for the concerning assessment years while furnishing its returns of income. Accordingly, the same has been shown by the Association at Rs.6,69,08,980/-, as refundable from the Department of Income-Tax, Government of India under '*Schedule - 11 - Loans and Advances*' of the Audited Financial Statements. Although, such sum is recoverable by the Association since last financial year, but, still, the Management is hopeful that such sum shall get refunded to the Association.

(10) During the year, the Association has incurred certain expenditure under the head of 'Tournament Expenses' and others which are in excess of the amount sanctioned in the Budget for the year. However, in the budgetary provisions, an excess of expenditure to the extent of 10% of the budgeted amount was approved. Accordingly, to such an extent excess expenditure incurred be regarded as within the sanctioned budgetary limits. The details of all the excess expenditure whether sanctioned in accordance with the norms of the budgetary provisions or otherwise are given as under :

[Amount in ₹]

HEAD OF ACCOUNT	EXPENDITURE		
	Budgeted	Actual	Excess
Ranji Trophy	1,20,00,000	1,32,20,082	12,20,082
Cooch Bihar Trophy (Under-19)	70,00,000	81,91,569	11,91,569
Women's U-23 Limited Over Tournament	35,00,000	40,85,387	5,85,387
Girls Limited Over Tournament (Under-19)	30,00,000	31,94,045	1,94,045
All India Other Tournaments Expenses	40,00,000	64,11,055	24,11,055
Ground Upkeeping Expenses	2,00,00,000	2,14,69,248	14,69,248
Contractual Fees to Professionals	85,00,000	88,07,341	3,07,341
Goods and Services Tax	15,00,000	31,88,801	16,88,801
Postage and Courier Expenses	1,50,000	1,55,663	5,663
Audit Fees	50,000	75,000	25,000
Mementos and Souvenirs	5,00,000	6,51,167	1,51,167



MADHYA PRADESH CRICKET ASSOCIATION, INDORE

DETAILS OF GROUPING OF BALANCE-SHEET AS AT 31ST MARCH, 2024 AND INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DAY

SCHEDULE - 4 - EARNEST MONEY & SECURITY DEPOSITS AND RETENTION MONEY From Contractors and Others

[Amount in ₹]

S.No.	Particulars	Amount
A	Earnest Money & Security Deposits	
1	AKA Consultants (India) Pvt. Ltd.	5,00,000
2	Arihant Aircon	5,100
3	Arun Kumar Soni & Sons	20,000
4	Baiju Josaf (Hoshangabad)	2,00,000
5	Balaji Security Services	1,00,000
6	Blue Sapphire (Hoshangabad)	20,000
7	Concrete Service	22,100
8	Cricket Outfield & Pitches	2,00,000
9	Health Plus	10,000
10	Infranet Solutions	50,000
11	Johnson Lifts & Escalators	1,48,000
12	Magestic Legends Sports Pvt. Ltd.	15,00,000
13	Munish Enterprises	1,56,960
14	Reliable Consultancy	35,000
15	Sachchidanand Tour & Travels	50,000
16	SMG Impex	3,00,000
17	T.K. Sports	3,00,000
18	Trust Design Solution (Lift)	2,00,000
19	Trust Design Solution (Museum)	3,00,000
20	World Class Services Pvt. Ltd.	50,000
21	Shri Neeraj Sharma (For Rewa)	20,000
22	One 97 Communications (Paytm Insider) [Adjustable Deposit]	6,00,00,000
	(A)	6,41,87,160
B	Retention Money	
1	Aditya Green Age	61,003
2	Alpha Corporation	17,566
3	Anakon India	4,32,049
4	Baiju Joseph	6,38,573
5	CMM Infra Projects Limited	1,73,75,287
6	Cool Corner	1,45,361
7	Cosmic Solutions	11,600
8	Cricket Out Field	4,79,104
9	Cricket Outfield & Pitches	25,45,083
10	D K C & Group	26,785

**MADHYA PRADESH CRICKET ASSOCIATION, INDORE****DETAILS OF GROUPING OF BALANCE-SHEET AS AT 31ST MARCH, 2024 AND
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DAY****SCHEDULE - 4 - EARNEST MONEY & SECURITY DEPOSITS AND RETENTION MONEY**
From Contractors and Others

[Amount in ₹]

S.No.	Particulars	Amount
11	Dayal Infratech Pvt. Ltd.	20,42,965
12	Honey Glass And Automation	1,35,109
13	Ikram Fabrication Erection & Engg.	22,415
14	Jethanand & Sons [Civil Work]	2,06,03,823
15	Jethanand & Sons [Boundary Wall]	3,92,127
16	Jethanand & Sons [Sewer Line]	4,60,121
17	Kwatt Solutions Pvt Ltd	6,08,715
18	Mid India Civil Erectors Private Ltd. [Civil Work]	5,65,52,064
19	Mid India Civil Erectors Private Ltd. [Electric Work]	22,84,151
20	Mid India Civil Erectors Private Ltd. [Fire Work]	9,80,654
21	Mid India Civil Erectors Private Ltd. [HVAC Work]	35,69,541
22	National Water Proofing Company	14,842
23	PCI Pest Control Pvt. Ltd.	1,218
24	Pragati Dhalai Kendra	78,348
25	Pragati Dhalai Kendra, [Gwalior Project]	2,43,124
26	Pushpanjali Traders	38,326
27	R K Enterprises	51,47,838
28	Reliable Consultancy	3,09,004
29	Rudranch Enterprises	10,748
30	Shri Mahesh Chawand	3,757
31	Shri Neeraj Sharma	8,71,087
32	Shri Ramesh Pratap Singh	49,820
33	S.R.S. Enterprises	90,864
34	Samarth Enterprises	1,68,326
35	Spark Control & Switch Gears	14,313
36	Trust Design Solution (Lift)	5,10,575
37	Trust Design Solution (Musium)	1,61,875
38	Tulsiyana Sports & Apparels Pvt. Ltd.	2,583
39	Vasishta Constructions Pvt. Ltd	3,00,000
40	Vastu Rachana Archdesign Pvt. Ltd.	53,010
41	Venkata Vihan Electricals Pvt. Ltd.	5,69,938
	(B)	11,80,23,692
	Total Rupees (A+B)	18,22,10,852



MADHYA PRADESH CRICKET ASSOCIATION, INDORE

DETAILS OF GROUPING OF BALANCE-SHEET AS AT 31ST MARCH, 2024 AND INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DAY

SCHEDULE - 5 - SUNDY PAYABLES

[Amount in ₹]

S.No.	Particulars	Amount
Prize Money Payable		
1	Academy Club	30,000
2	Ankur Cricket Academy	30,000
3	Champion Cricket Academy	50,000
4	Durga Club	30,000
5	Gyandeep Cricket Club	30,000
6	Lakshya Cricket Club	30,000
7	LSGCA Club	30,000
8	Maa Sarda Club	60,000
9	MCA Club	30,000
10	Mini Sports Cricket Club	50,000
11	MKCC Club	1,30,000
12	Narmada Cricket Academy	30,000
13	NCCC Club	1,00,000
14	Shipra Cricket Academy	30,000
15	SS Commune Club	30,000
16	Tapobhumi Club	1,00,000
17	Trilokesh Cricket Academy	50,000
18	Sundry Players - BCCI Tournament	1,20,00,000
19	Sundry Players - MPCA Tournament	24,21,000
Total Rupees		1,52,61,000

B Creditors for Expenses

1	A1 Signage	1,000
2	A.J.Sports	92,578
3	Aka Consultants (India) Pvt.Ltd.	1,00,579
4	Anil Kamal Garg & Company	56,700
5	Baiju Josph	11,97,445
6	Best Western Plus Hotel Horizon	87,803
7	B.S. Enterprises	5,25,434
8	B.S. Sports	34,243

**MADHYA PRADESH CRICKET ASSOCIATION, INDORE****DETAILS OF GROUPING OF BALANCE-SHEET AS AT 31ST MARCH, 2024 AND
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DAY****SCHEDULE - 5 - SUNDY PAYABLES**

[Amount in ₹]

S.No.	Particulars	Amount
9	Cricket Outfield & Pitches	4,96,268
10	Dormakaba India Private Limited	64,986
11	Ecoflex Flooring Pvt. Ltd.	10,440
12	Faith Cricket Club	1,21,269
13	Faith Hotels and Resorts Pvt. Ltd.	4,502
14	Indore Colts	80,000
15	Jethanand & Sons	60,99,053
16	Karoli Maa Security Service	5,180
17	Lemon Tree Hotel	4,290
18	Majestic Legends Sprots Private Limited	98,781
19	Shri Mukesh Lodwal (For Museum)	49,500
20	Selmore Enterprises LLP	1,50,671
21	Signify Innovation India Pvt. Ltd.	5,35,710
22	SMG Impax	70,970
23	Match Fees Payable to Players	1,49,200
24	Tenco Systems & Switchgears Pvt. Ltd.	5,76,447
25	TK Sports Private Limited	1,60,318
26	Venkata Vihaan Electricals Pvt. Ltd.	1,02,859
27	Vivid Consultants	14,27,347
28	World Class Services Ltd.	58,633
29	Mid India Civil Erectors Pvt. Ltd.	44,47,751
Total Rupees		1,68,09,957



MADHYA PRADESH CRICKET ASSOCIATION, INDORE

DETAILS OF GROUPING OF BALANCE-SHEET AS AT 31ST MARCH, 2024 AND INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DAY

SCHEDULE - 9 - CASH IN HAND AND AT BANKS

Balance with Banks - In Saving Accounts

[Amount in ₹]

S.No.	Particulars	Amount
1	IDBI Bank Limited, Ratlam Kothi Branch, Indore	
	- Main Account	3,78,57,893
	- MPCA Gwalior Stadium Construction Account	81,56,006
	- Saving Account	2,66,913
	- MPCA International Matches Account	53,72,594
	Total Rupees	5,16,53,406

SCHEDULE - 11 - LOANS AND ADVANCES

A. Advance to Contractors and Suppliers

[Amount in ₹]

S.No.	Particulars	Amount
1	Shri Babulal Makwana	61,000
2	Shri Deepak Rawat	24,780
3	Nidhi Electricals	576
4	Priti Nursery	91,664
5	R.K.Enterprises	1,36,42,315
6	Sportsanctum Sports Entertainment Pvt. Ltd	1,67,850
7	Tirupathi Agro Industries	1,23,353
8	Vagmine Acreage	23,523
9	Shri Devendra Prabhudesai (For Museum)	2,00,000
10	Shri Huzoor Nand Choudhry (For Museum)	1,50,000
11	Shri Mahendra Kumar Jayantilal Kanaiya (For Museum)	1,00,000
12	Trust Design Solution Museum	5,31,267
13	Jethanand & Sons, Gwalior	4,87,654
14	Mid India Civil Erectors Pvt Ltd (Material Advance)	36,66,751
15	Pragati Dhalai Kendra	8,50,000
	Total Rupees	2,01,20,733

B. Advance to Staff & Others

[Amount in ₹]

S.No.	Particulars	Amount
1	Shri Chandrakant Lokhande	10,000
2	Shri Dinesh Masar	62,000
3	Shri Krishn Kumar Kushwah	2,00,000
4	Shri Akashdeep Shrivastava	67,500
5	Shri Shiv Malviya	30,000
6	Shri Siddharth Yadav	30,000
7	Shri Mihir Hirwani	1,08,000
	Total Rupees	5,07,500

**MADHYA PRADESH CRICKET ASSOCIATION, INDORE****DETAILS OF GROUPING OF BALANCE-SHEET AS AT 31ST MARCH, 2024 AND
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DAY****SCHEDULE - 11 - LOANS AND ADVANCES****C. Prepaid Expenses**

[Amount in ₹]

S.No.	Particulars	Amount
1	Prepaid Insurance	55,59,302
2	Prepaid Lease Rent	1,527
	Total Rupees	55,60,829

D. Income-Tax Refund Receivable

[Amount in ₹]

S.No.	Particulars	Amount
1	Assessment Year 2017-18	9,84,728
2	Assessment Year 2019-20	5,40,373
3	Assessment Year 2022-23	1,67,11,939
4	Assessment Year 2023-24	8,63,65,884
	Total Rupees	10,46,02,924

E. TDS & TCS Claim

[Amount in ₹]

S.No.	Particulars	Amount
1	TDS Claim	9,19,14,718
2	TCS Claim	1,12,001
	Total Rupees	9,20,26,719

SCHEDULE - 12 - DEPOSITS**M.P.S.E.B. Deposits**

[Amount in ₹]

S.No.	Particulars	Place	Amount
1	With M.P.S.E.B	Indore	7,77,345
2	With M.P.S.E.B	Sagar	56,432
3	With M.P.S.E.B	Gwalior	3,90,400
4	With M.P.S.E.B	Rewa	43,798
	Total Rupees		12,67,975

SCHEDULE - 25 - FINANCIAL EXPENSES**Interest**

[Amount in ₹]

S.No.	Particulars	Amount
1	Goods and Services Tax	9,190
2	Beated payment of TDS	13,315
	Total Rupees	22,505



MADHYA PRADESH CRICKET ASSOCIATION, INDORE

STATEMENT OF JUSTIFICATION FOR EXPENSES INCURRED IN EXCESS OF BUDGET FOR THE FY 2023-24 (AS PER NOTE NO. B (10) OF SCHEDULE 26)

S.NO.	ACCOUNT HEAD	BUDGETED	ACTUAL	EXCESS	REMARKS
1	Ranji Trophy	1,20,00,000	1,32,20,083	12,20,83	The budget is limited till the league stage only. MP team qualified for the KO stage and played two additional matches (QF & SF). Hence additional expense incurred. Also subsequently budgeted income has also been increased by Rs 11.25 lakh.
2	Cooch Behar Trophy (Under-19)	70,00,000	81,91,569	11,91,569	The budget is limited till the league stage only. MP team qualified for the KO stage and played two additional matches (PQF & QF). Hence additional expense incurred. Also subsequently budgeted income has also been increased by Rs 9.5 lakh.
3	Women's Under-23 Limited Over Tournament	35,00,000	40,85,386	5,85,386	The budget is limited till the league stage only. MP team qualified for the KO stage and played one additional match (QF). Hence additional expense incurred. Also subsequently budgeted income has also been increased by Rs .75 lakh.
4	Women's One Day Tournament (Under-19)	30,00,000	31,94,045	1,94,045	The budget is limited till the league stage only. MP team qualified for the KO stage and played one additional match (QF). Hence additional expense incurred. Also subsequently budgeted income has also been increased by Rs .75 lakh.
5	All India Other Tournaments Expenses	40,00,000	64,11,055	24,11,55	The budget is limited till the league stage only. MP team qualified for the KO stage of the Buchi Babu Tournament and played three additional match (QF, SF & F) . Hence additional expense incurred.
6	Ground Upkeeping Expenses	2,00,00,000	2,14,23,374	14,23,374	The predominant increase is due to the payment of the Ground Water Abstraction Charges of Rs 16.05 lakh for Holkar Stadium to the Central Ground Water Board.
7	Audit Fees	50,000	75,000	25,000	The audit fees was increased by the General Body from Rs. 50,000 to Rs 75,000.
8	Contractual Fees to Professionals	85,00,000	88,07,341	3,07,341	The increase is within 10% excess of budgeted expenditure as per note no. 3 of the budget.
9	Mementoes & Souvenirs	5,00,000	6,51,167	1,51,167	The predominant increase is due to the distribution of momento to all the members of MPCA representing the MP's Ranji Trophy Win for season 2021-22, which amounts to Rs 4 lakh.

**MADHYA PRADESH CRICKET ASSOCIATION, INDORE****STATEMENT OF JUSTIFICATION FOR EXPENSES INCURRED IN EXCESS OF BUDGET FOR THE FY 2022-23
(AS PER NOTE NO. B (9) OF SCHEDULE 26)**

S.NO.	ACCOUNT HEAD	BUDGETED	ACTUAL	EXCESS	REMARKS
10	Postage & Courier Expenses	1,50,000	1,55,663	5,663	The increase is within 10% excess of budgeted expenditure as per note no. 3 of the budget.
11	Goods and Service Tax	15,00,000	31,88,801	16,88,801	The increase is predominantly due to the ITC Reversal of the International matches for FY 2017-18 of Rs 21,69,400.
12	Depreciation	5,00,00,000	5,04,48,269	4,48,269	The increase is within 10% excess of budgeted expenditure as per note no. 3 of the budget. The predominant increase is due to the capitalisation of the Shahdol and Ujjain Ground alongwith the solar panel, lifts and turnstiles at Holkar Stadium
13	Computers & Software	5,00,000	5,06,246	6,246	The increase is within 10% excess of budgeted expenditure as per note no. 3 of the budget.



M/s. Anil Kamal Garg & Company

CHARTERED ACCOUNTANTS

KAMAL KRIPA
97, JAORA COMPOUND,
INDORE-452 001 (M.P.)
Phone : 0731-2700940, 2704354

INDEPENDENT AUDITORS' REPORT

To the Members of the Madhya Pradesh Cricket Association, Holkar Stadium, Indore

1. Opinion

We have audited the accompanying Financial Statements of **Madhya Pradesh Cricket Association, Indore** ("the Association"), in respect of **India vs. Australia One Day International Match** ("the Event"), which comprise the Balance Sheet as at March 31st, 2024, the Income and Expenditure Account for the period then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, the accompanying Financial Statements give a true and fair view of the financial position of the Event of the Association as at March 31st, 2024, and its financial performance for the period then ended in accordance with the Accounting Standards issued by The Institute of the Chartered Accountants of India (ICAI).

2. Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the ICAI. Our responsibilities under those Standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Association in accordance with the Code of Ethics issued by the ICAI together with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidences, we have obtained, are sufficient and appropriate to provide a basis for our opinion.

3. Responsibility of The Managing Committee and Those Charged with Governance for the Financial Statements

The Managing Committee of the Association is responsible for the preparation and fair presentation of the Financial Statements in accordance with the aforesaid Accounting Standards and as also, for such internal control, as the Managing Committee determines to be necessary to enable the preparation of financial statements free from material misstatement, whether due to fraud or error.

Those Charged with Governance are responsible for overseeing the Event's financial reporting process.



4. Auditors' Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

5. Report on Other Legal and Regulatory Requirements

We further report as under:

- a) We have obtained all the information and explanation which to the best of our knowledge and beliefs were necessary for the purposes of our audit;
- b) In our opinion, proper separate books of accounts have been kept by the Association in respect of the Event so far as it appears from our examination of those books; and
- c) The Balance Sheet and the Income and Expenditure Account dealt with by this report are in agreement with the books of account maintained separately by the Association for the Event.

For : **Anil Kamal Garg & Company**

Chartered Accountants

ICAI Firm Registration No. : 004186C

Place : Indore

Dated : August 31st, 2024

Sd/-

(Devendra Bansal)

Partner

Membership No. : 078057

ICAI UDIN : 24078057BKGPAW4967



MADHYA PRADESH CRICKET ASSOCIATION, INDORE

**INDIA vs. AUSTRALIA ONE DAY INTERNATIONAL MATCH
(ORGANISED BY MADHYA PRADESH CRICKET ASSOCIATION, INDORE)**
[Date of Event - 24-09-2023]

BALANCE SHEET AS AT 31ST MARCH, 2024

[Amount in ₹]

Particulars	Schedule	Amount	Amount
SOURCES OF FUNDS			
CURRENT LIABILITIES AND PROVISIONS			
Provisions	1	25,000	
AMOUNT DUE TO DIVISIONS	2	1,52,82,070	
Total Rupees			1,53,07,070

APPLICATION OF FUNDS

AMOUNT DUE FROM

Madhya Pradesh Cricket Association	3	1,53,07,070
Total Rupees		1,53,07,070

Schedules "1" to "3" form integral part of the Balance Sheet

As per our Report of even date

For : **Anil Kamal Garg & Company**
Chartered Accountants
ICAI Firm Registration No. 004186C

For and on behalf of the Managing Committee

Sd/-
(Devendra Bansal)
Partner
Mem. No. 078057

Sd/-
President

Sd/-
Hon. Secretary

Sd/-
Hon. Treasurer

Place : Indore
Date : August 31st, 2024



MADHYA PRADESH CRICKET ASSOCIATION

Annual Report 2023-24

MADHYA PRADESH CRICKET ASSOCIATION, INDORE

**INDIA vs. AUSTRALIA ONE DAY INTERNATIONAL MATCH
(ORGANISED BY MADHYA PRADESH CRICKET ASSOCIATION, INDORE)**
[Date of Event - 24-09-2023]

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01-09-2023 TO 31-03-2024

[Amount in ₹]

Particulars	Schedule	Amount
<u>INCOME</u>		
Sale of Tickets		2,65,14,973
Instadia Rights		2,20,00,000
Staging Grant from BCCI		1,50,00,000
Interest on Saving Bank Account		46,642
Stall Management Fees		54,888
Other Income		7,20,000
	Total Rupees	6,43,36,503
<u>EXPENDITURE</u>		
Match Expenses	4	2,61,31,326
	Total Rupees	2,61,31,326
Net Surplus before distribution of Share to Divisions under MPCA		3,82,05,177
Less : Share of Surplus distributable to Divisions under MPCA		1,52,82,070
Net Surplus after distribution of Share to Divisions under MPCA transferred to Account of MPCA		2,29,23,107

Schedule 4 form integral part of this account

As per our Report of even date

For : **Anil Kamal Garg & Company**

Chartered Accountants

ICAI Firm Registration No. 004186C

For and on behalf of the Managing Committee

Sd/-
(Devendra Bansal)

Partner
Mem. No. 078057

Place : Indore
Date : August 31st, 2024

Sd/-
President

Sd/-
Hon. Secretary

Sd/-
Hon. Treasurer



MADHYA PRADESH CRICKET ASSOCIATION, INDORE

**INDIA vs. AUSTRALIA ONE DAY INTERNATIONAL MATCH
(ORGANISED BY MADHYA PRADESH CRICKET ASSOCIATION, INDORE)
[Date of Event - 24-09-2023]**

**SCHEDULES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2024
AND INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED THAT DAY**

SCHEDULE - 1 - PROVISIONS

[Amount in ₹]

S.No.	Particulars	Amount
1	For Audit Fees	25,000
	Total Rupees	<u>25,000</u>

SCHEDULE - 2 - AMOUNT DUE TO DIVISIONS

[Amount in ₹]

S.No.	Particulars	Amount
1	Indore Divisional Cricket Association	15,28,207
2	Jabalpur Divisional Cricket Association	15,28,207
3	Ujjain Divisional Cricket Association	15,28,207
4	Divisional Cricket Association, Shahdol	15,28,207
5	Sagar Division Cricket Association	15,28,207
6	Rewa Divisional Cricket Association	15,28,207
7	Gwalior Division Cricket Association	15,28,207
8	Chambal Division Cricket Association	15,28,207
9	Narmadapuram Division Cricket Association	15,28,207
10	Bhopal Division Cricket Association	15,28,207
	Total Rupees	<u>1,52,82,070</u>

SCHEDULE - 3 - AMOUNT DUE FROM MADHYA PRADESH CRICKET ASSOCIATION

[Amount in ₹]

S.No.	Particulars	Amount
	Balance as per books	3,82,30,177
	Less : Surplus transferred from Income and Expenditure Account	2,29,23,107
	Total Rupees	<u>1,53,07,070</u>

**MADHYA PRADESH CRICKET ASSOCIATION, INDORE**

**INDIA vs. AUSTRALIA ONE DAY INTERNATIONAL MATCH
(ORGANISED BY MADHYA PRADESH CRICKET ASSOCIATION, INDORE)**
[Date of Event - 24-09-2023]

**SCHEDULES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2024
AND INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED THAT DAY**

SCHEDULE - 4 - MATCH EXPENSES

[Amount in ₹]

S.No.	Particulars	Amount
1	Printing of Tickets	1,79,063
2	Ticket Distribution Expenses	2,27,358
3	Printing & Designing Expenses	2,58,289
4	Meal Expenses	
	- Players, BCCI Guests & Committee Members	16,76,222
	- Media, GAIL Guests & MPCA Members	10,55,018
	- Operation Team, Staff & Workers	5,80,441
5	Hotel Expenses	74,567
6	Flood Lights Operating Expenses	11,25,279
7	Incentive to Grounds Staff	11,02,400
8	Telephone Expenses	30,784
9	Tentage Hire Charges	25,72,751
10	Transportation Expenses	7,45,173
11	DG Set Rental & PA System	12,35,828
12	Television & LCD Rent	1,60,400
13	Wireless System Hiring	40,800
14	Gate Control Expenses	30,03,069
15	"Police Welfare Fund	23,48,479
16	Fire Control Expenses	2,03,678
17	Scorers & Scoreboard Expenses	80,689
18	Ground & Stadium Expenses	21,73,368
19	Air Conditioner Rent & Maintenance Expense	92,200
20	Chair Repairs & Maintenance	89,919
21	Stadium Cleaning Expenses	15,36,391
22	Event Management	2,28,850
23	Press Box Expenses	38,285
24	Corporate Box Expenses	57,212



MADHYA PRADESH CRICKET ASSOCIATION, INDORE

**INDIA vs. AUSTRALIA ONE DAY INTERNATIONAL MATCH
(ORGANISED BY MADHYA PRADESH CRICKET ASSOCIATION, INDORE)**
[Date of Event - 24-09-2023]

**SCHEDULES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2024
AND INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED THAT DAY**

SCHEDULE - 4 - MATCH EXPENSES

[Amount in ₹]

S.No.	Particulars	Amount
25	Dressing Room Expenses	64,366
26	Honorarium & TA/DA	18,23,016
27	Stationery & Printing	8,800
28	Postage & Courier Expenses	14,347
29	Photographer Expenses	14,250
30	Mementos & Souveniers Expenses	2,62,717
31	Internet Expenses	1,90,000
32	Electricity Expenses	3,35,234
33	Electric Goods Repairs & Maintenance	2,42,462
34	Water Charges	3,86,000
35	Insurance	1,41,144
36	Audit Fees	25,000
37	Legal & Professional Charges	5,000
38	Travelling Expenses	33,775
39	Parking Expenses	8,25,586
40	Establishment Expenses	1,23,890
41	Bank Charges	295
42	Uniform Expenses	71,000
43	Goods & Service Input Tax Credit Reversal	6,40,600
44	Miscellaneous Expenses	7,331.00
Total Rupees		<u>2,61,31,326</u>

***M/s. Anil Kamal Garg & Company***

CHARTERED ACCOUNTANTS

KAMAL KRIPA
97, JAORA COMPOUND,
INDORE-452 001 (M.P.)
Phone : 0731-2700940, 2704354

INDEPENDENT AUDITORS' REPORT

To the Members of the Madhya Pradesh Cricket Association, Holkar Stadium, Indore

1. Opinion

We have audited the accompanying Financial Statements of **Madhya Pradesh Cricket Association, Indore** ("the Association"), in respect of **India vs. Afghanistan T-20 International Match** ("the Event"), which comprise the Balance Sheet as at March 31st, 2024, the Income and Expenditure Account for the period then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, the accompanying Financial Statements give a true and fair view of the financial position of the Event of the Association as at March 31st, 2024, and its financial performance for the period then ended in accordance with the Accounting Standards issued by The Institute of the Chartered Accountants of India (ICAI).

2. Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the ICAI. Our responsibilities under those Standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Association in accordance with the Code of Ethics issued by the ICAI together with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidences, we have obtained, are sufficient and appropriate to provide a basis for our opinion.

3. Responsibility of The Managing Committee and Those Charged with Governance for the Financial Statements

The Managing Committee of the Association is responsible for the preparation and fair presentation of the Financial Statements in accordance with the aforesaid Accounting Standards and as also, for such internal control, as the Managing Committee determines to be necessary to enable the preparation of financial statements free from material misstatement, whether due to fraud or error.

Those Charged with Governance are responsible for overseeing the Event's financial reporting process.



4. Auditors' Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

5. Report on Other Legal and Regulatory Requirements

We further report as under:

- a) We have obtained all the information and explanation which to the best of our knowledge and beliefs were necessary for the purposes of our audit;
- b) In our opinion, proper separate books of accounts have been kept by the Association in respect of the Event so far as it appears from our examination of those books; and
- c) The Balance Sheet and the Income and Expenditure Account dealt with by this report are in agreement with the books of account maintained separately by the Association for the Event.

For : **Anil Kamal Garg & Company**

Chartered Accountants

ICAI Firm Registration No. : 004186C

Place : Indore

Dated : August 31st, 2024

Sd/-

(Devendra Bansal)

Partner

Membership No. : 078057

ICAI UDIN : 24078057BKGPAZ2912

**MADHYA PRADESH CRICKET ASSOCIATION, INDORE**

**INDIA vs. AFGHANISTAN T-20 INTERNATIONAL MATCH
(ORGANISED BY MADHYA PRADESH CRICKET ASSOCIATION, INDORE)**
[Date of Event - 14-01-2024]

BALANCE SHEET AS AT 31ST MARCH, 2024

[Amount in ₹]

Particulars	Schedule	Amount	Amount
SOURCES OF FUNDS			
CURRENT LIABILITIES AND PROVISIONS			
Provisions	1		25,000
AMOUNT DUE TO DIVISIONS	2		1,58,22,860
Total Rupees			1,58,47,860

APPLICATION OF FUNDS**CURRENT ASSETS****AMOUNT DUE FROM**

Madhya Pradesh Cricket Association	3	1,58,47,860
Total Rupees		1,58,47,860

Schedules "1" to "3" form integral part of the Balance Sheet

As per our Report of even date

For : **Anil Kamal Garg & Company**

Chartered Accountants

ICAI Firm Registration No. 004186C

For and on behalf of the Managing Committee

Sd/-
(Devendra Bansal)
Partner
Mem. No. 078057

Sd/-
President

Sd/-
Hon. Secretary

Sd/-
Hon. Treasurer

Place : Indore
Date : August 31st, 2024



MADHYA PRADESH CRICKET ASSOCIATION, INDORE

**INDIA vs. AFGHANISTAN T-20 INTERNATIONAL MATCH
(ORGANISED BY MADHYA PRADESH CRICKET ASSOCIATION, INDORE)**
[Date of Event - 14-01-2024]

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 20-12-2023 TO 31-03-2024

[Amount in ₹]

Particulars	Schedule	Amount
<u>INCOME</u>		
Sale of Tickets		2,27,91,510
Instadia Rights		2,15,00,000
Staging Grant from BCCI		1,50,00,000
Interest on Saving Bank Account		2,69,918
Stall Management Fees		34,279
Other Income		7,20,000
	Total Rupees	<u>6,03,15,707</u>
<u>EXPENDITURE</u>		
Match Expenses	4	2,07,58,559
	Total Rupees	<u>2,07,58,559</u>
Net Surplus before distribution of Share to Divisions under MPCA		<u>3,95,57,148</u>
Less : Share of Surplus distributable to Divisions under MPCA		1,58,22,860
Net Surplus after distribution of Share to Divisions under MPCA transferred to Account of MPCA		<u>2,37,34,288</u>

Schedule 4 form integral part of this account

As per our Report of even date

For : **Anil Kamal Garg & Company**

Chartered Accountants

ICAI Firm Registration No. 004186C

For and on behalf of the Managing Committee

Sd/-
(Devendra Bansal)
Partner
Mem. No. 078057

Sd/-
President
Sd/-
Hon. Secretary

Sd/-
Hon. Treasurer

Place : Indore
Date : August 31st, 2024

**MADHYA PRADESH CRICKET ASSOCIATION, INDORE**

**INDIA vs. AFGHANISTAN T-20 INTERNATIONAL MATCH
(ORGANISED BY MADHYA PRADESH CRICKET ASSOCIATION, INDORE)**
[Date of Event - 14-01-2024]

**SCHEDULES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2024
AND INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED THAT DAY**

SCHEDULE - 1 - PROVISIONS

[Amount in ₹]

S.No.	Particulars	Amount
1	For Audit Fees	25,000
	Total Rupees	25,000

SCHEDULE - 2 - AMOUNT DUE TO DIVISIONS

[Amount in ₹]

S.No.	Particulars	Amount
1	Indore Divisional Cricket Association	15,82,286
2	Jabalpur Divisional Cricket Association	15,82,286
3	Ujjain Divisional Cricket Association	15,82,286
4	Divisional Cricket Association, Shahdol	15,82,286
5	Sagar Division Cricket Association	15,82,286
6	Rewa Divisional Cricket Association	15,82,286
7	Gwalior Division Cricket Association	15,82,286
8	Chambal Division Cricket Association	15,82,286
9	Narmadapuram Division Cricket Association	15,82,286
10	Bhopal Division Cricket Association	15,82,286
	Total Rupees	1,58,22,860

SCHEDULE - 3 - AMOUNT DUE FROM MADHYA PRADESH CRICKET ASSOCIATION

[Amount in ₹]

S.No.	Particulars	Amount
	Balance as per books	3,95,82,148
	Less : Surplus transferred from Income and Expenditure Account	2,37,34,288
	Total Rupees	1,58,47,860



MADHYA PRADESH CRICKET ASSOCIATION, INDORE

**INDIA vs. AFGHANISTAN T-20 INTERNATIONAL MATCH
(ORGANISED BY MADHYA PRADESH CRICKET ASSOCIATION, INDORE)**
[Date of Event - 14-01-2024]

**SCHEDULES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2024
AND INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED THAT DAY**

SCHEDULE - 4 - MATCH EXPENSES

[Amount in ₹]

S.No.	Particulars	Amount
1	Printing of Tickets	1,78,375
2	Online Ticket Distribution Expenses	1,64,140
3	Printing & Designing Expenses	2,08,074
4	Meal Expenses	
	- Players, BCCI Guests & Committee Members	21,34,368
	- Media, GAIL Guests & MPCA Members	6,47,434
	- Operation Team, Staff & Workers	4,73,380
5	Hotel Expenses	11,874
6	Flood Lights Operating Expenses	12,95,421
7	Tentage Hire Charges	21,76,078
8	Transportation Expenses	9,38,288
9	DG Set Rental & PA System	12,88,638
10	Air Conditioner Rent	57,350
11	Television & LCD Rent	1,87,400
12	Wireless System Hiring	43,800
13	Gate Control Expenses	25,81,153
14	Police Welfare Fund	19,22,397
15	Fire Control Expenses	2,71,510
16	Scorers & Scoreboard Expenses	73,315
17	Ground & Stadium Expenses	15,10,434
18	Chair Repairs & Maintenance	1,18,986
19	Stadium Cleaning Expenses	13,49,595
20	Event Management	1,65,523
21	Press Box Expenses	38,317
22	Corporate Box Expenses	1,10,285
23	Dressing Room Expenses	57,969
24	Honorarium & TA/DA	1,32,598

**MADHYA PRADESH CRICKET ASSOCIATION, INDORE**

**INDIA vs. AFGHANISTAN T-20 INTERNATIONAL MATCH
(ORGANISED BY MADHYA PRADESH CRICKET ASSOCIATION, INDORE)**
[Date of Event - 14-01-2024]

**SCHEDULES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS AT 31ST MARCH, 2024
AND INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED THAT DAY**

SCHEDULE - 4 - MATCH EXPENSES

[Amount in ₹]

S.No.	Particulars	Amount
25	Stationery & Printing	31,292
26	Postage & Courier Expenses	8,250
27	Photographer Expenses	16,000
28	Telephone Expenses	27,140
29	Internet Expenses	1,90,000
30	Electricity Expenses	1,10,055
31	Electric Repairs & Maintenance	93,491
32	Water Charges	2,73,650
33	Insurance	1,36,297
34	Audit Fees	25,000
35	Legal & Professional Charges	5,000
36	Travelling Expenses	29,308
37	Parking Expenses	6,62,030
38	Mementos & Souvenirs Expenses	2,65,842
39	Establishment Expenses	1,49,313
40	Meeting Expenses	13,309
41	Goods & Services Input Tax Credit Reversal	5,79,800
42	Miscellaneous Expenses	6,080
Total Rupees		2,07,58,559



MADHYA PRADESH CRICKET ASSOCIATION, INDORE PROPOSED BUDGET FOR THE YEAR 2024-25

	INCOME	BUDGETED 2023-24	ACTUAL 2023-24	BUDGETED 2024-25	EXPENDITURE	BUDGETED 2023-24	ACTUAL 2023-24	BUDGETED 2024-25
A. REVENUE RECEIPTS				C. REVENUE EXPENDITURE				
SUBVENTION, SUBSIDIES AND OTHERS				TOURNAMENT EXPENSES (Net of Reimbursement)				
For Ranji Trophy	36,75,000	48,00,000	36,75,000	Ranji Trophy	1,20,00,000	1,32,20,082	1,20,00,000	
For Vijay Hazare Trophy	4,50,000	4,50,000	4,50,000	Vijay Hazare Trophy	45,00,000	44,98,486	45,00,000	
For Syed Mushtaq Ali T-20 Tournament	4,50,000	4,50,000	5,25,000	Syed Mushtaq Ali T-20 Tournament	45,00,000	28,63,052	45,00,000	
For Col. C.K. Nayudu Trophy (U-23)	29,75,000	36,75,000	28,50,000	Col. C.K. Nayudu Trophy (U-23)	1,20,00,000	84,80,892	1,00,00,000	
For Boys Limited Over Tournament (U-25)	5,25,000	6,00,000	4,50,000	Boys Limited Over Tournament (U-25)	45,00,000	35,53,653	45,00,000	
For Cooch Behar Trophy (U-19)	27,25,000	36,75,000	20,25,000	Cooch Behar Trophy (U-19)	70,00,000	81,91,569	70,00,000	
For Vinoo Mankad Trophy (U-19)	3,75,000	4,50,000	3,75,000	Vinoo Mankad Trophy One Day (U-19)	40,00,000	21,99,329	40,00,000	
For Vijay Merchant Trophy (U-16)	6,25,000	7,50,000	6,25,000	Vijay Merchant Trophy (U-16)	60,00,000	36,86,548	60,00,000	
For Women's Senior Cricket Tournament	5,25,000	5,25,000	4,50,000	Women's Senior Limited Over Tournament	45,00,000	32,37,137	45,00,000	
For Women's Senior T-20 Tournament	4,50,000	5,25,000	4,50,000	Women's Senior T-20 Tournament	40,00,000	32,24,756	40,00,000	
For Women's U-23 Limited Over Tournament	4,50,000	5,25,000	3,75,000	Women's U-23 Limited Over Tournament	35,00,000	40,85,387	35,00,000	
For Women's U-23 T-20 Tournament	4,50,000	6,00,000	3,75,000	Women's U-23 T-20 Tournament	35,00,000	26,88,972	35,00,000	
For Girls U-19 One day Tournament	3,75,000	4,50,000	3,75,000	Girls Limited Over Tournament (U-19)	30,00,000	31,94,045	30,00,000	
For Girls U-19 T-20 Tournament	3,75,000	5,25,000	3,75,000	Girls U-19 T-20 Tournament	30,00,000	29,69,603	30,00,000	
For Girl's U-15 Limited Over Tournament	3,75,000	3,75,000	3,75,000	Girls One day Tournament (U-15)	25,00,000	18,35,405	25,00,000	
All Other BCCI Tournaments	1,75,00,000	1,75,00,000	2,81,75,000	Raj Singh Dungarpur CZ Tournament (U-14)	45,00,000	29,19,482	45,00,000	
OTHER AIDS FROM BCCI	60,00,00,000	70,00,00,000	60,00,00,000	All Other BCCI Tournaments	1,85,00,000	1,53,85,320	3,00,00,000	
CORPORATE BOX OF MPCA				Girls U-17 Central Zone Tournament	25,00,000	-	-	
HOLKAR STADIUM	-	25,00,000		- M.Y. Memorial Inter Division Cricket Tournament	1,50,00,000	30,50,538	3,00,00,000	
INTEREST INCOME				Late Shri Madhavrao Scindia Inter Division				
(Other than Farmarred Fixed Deposits)				One Day Tournament	40,00,000	37,19,188	40,00,000	
MISCELLANEOUS RECEIPTS	3,00,000	4,31,330	3,00,000	J.N. Bhaya Memorial T-20 Tournament	40,00,000	30,14,515	40,00,000	
India vs. Australia One Day International Match Account	-	2,29,23,107		J.S. Anand Trophy	40,00,000	37,29,890	40,00,000	
India vs. Afghanistan T-20 International Match Account	-	2,37,34,288		MPCA New Inter Division Tournaments	1,25,00,000	25,07,398	75,00,000	
DONATIONS / SPONSORSHIP FOR MPCA	65,00,00,000	22,00,00,000	40,00,00,000	MPCA Junior Knockout Cricket Tournaments	6,00,00,000	4,55,20,394	6,00,00,000	
GWALIOR CRICKET STADIUM	1,30,26,00,000	1,02,60,67,815	1,06,22,25,000	Practice Matches	1,25,00,000	1,12,25,768	1,75,00,000	
TOTAL REVENUE RECEIPTS (A)	1,30,26,00,000	1,02,60,67,815	1,06,22,25,000	All India Other Tournaments	40,00,000	64,11,055	1,00,00,000	
				Madhya Pradesh Premier League	-	-	5,00,000	

**MADHYA PRADESH CRICKET ASSOCIATION, INDORE
PROPOSED BUDGET FOR THE YEAR 2023-24**

INCOME	BUDGETED 2023-24	ACTUAL 2023-24	BUDGETED 2024-25	EXPENDITURE	BUDGETED 2023-24	ACTUAL 2023-24	BUDGETED 2024-25
B. CAPITAL RECEIPTS							
INFRASTRUCTURE SUBSIDY FROM BCCI	10,00,00,000	-	10,00,00,000	PRIZE MONEY & WELFARE	3,20,00,000	2,59,59,928	3,50,00,000
INTEREST ON EARMARKED FIXED DEPOSITS	1,00,00,000	6,25,92,803	5,00,00,000	GRANTS & AIDS TO DIVISIONS	4,50,00,000	4,32,98,320	5,00,00,000
TOTAL CAPITAL RECEIPTS (B)	11,00,00,000	6,25,92,803	15,00,00,000	COACHING, SEMINARS & ACADEMY EXPENSES	7,00,00,000	6,01,84,064	7,00,00,000
				GROUNDS UPKEEPING EXPENSES	2,00,00,000	2,14,69,248	3,00,00,000
				STADIUM REPAIRS AND MAINTENANCE			
				- Holkar Stadium	1,50,00,000	79,57,390	1,25,00,000
				- Shrimant Madhavrao Scindia Cricket Stadium	-	-	30,00,000
				ADMINISTRATIVE EXPENSES			
				Salary & Incentives to Staff	90,00,000	89,23,546	1,00,00,000
				Contribution towards Provident Fund	12,50,000	10,42,635	16,00,000
				Contribution towards ESIC	3,25,000	2,25,444	3,50,000
				Contribution towards Employees' Group Gratuity Scheme	8,50,000	63,696	2,50,000
				Contribution towards Ex-Cricketers, Umpires & Coaches Benevolent Scheme *	55,00,000	37,15,916	
				Honorarium to Electoral Officer	15,00,000	-	15,00,000
				Ex-Gratia	2,00,000	-	2,00,000
				Staff Welfare Expenses	2,00,000	1,81,485	2,00,000
				Tea & Refreshment Expenses	1,25,000	1,18,394	1,25,000
				Contractual Fees to Professionals	85,00,000	88,07,341	1,00,00,000
				Electricity Expenses	30,00,000	28,30,540	30,00,000
				Water Tax & Expenses	1,50,000	58,100	2,50,000
				Property Tax	33,00,000	32,30,522	33,00,000
				Goods and Services Tax	15,00,000	31,88,801	15,00,000
				Telephone Expenses	2,00,000	1,85,945	2,00,000
				Stationery & Printing	2,25,000	2,20,454	2,30,000
				Postage & Courier Expenses	1,50,000	1,55,663	1,70,000
				News Letter Circulation Expenses	1,25,000	-	1,25,000
				Conveyance Expenses	5,50,000	5,13,995	5,50,000
				Travelling Expenses	15,00,000	6,82,074	12,00,000
				Insurance	42,00,000	40,22,296	59,00,000
				Land Lease Rent	66	66	66
				Legal & Professional Charges	10,00,000	5,81,760	10,00,000



MADHYA PRADESH CRICKET ASSOCIATION

Annual Report 2023-24



MADHYA PRADESH CRICKET ASSOCIATION, INDORE
PROPOSED BUDGET FOR THE YEAR 2023-24

INCOME	BUDGETED 2023-24	ACTUAL 2023-24	BUDGETED 2024-25	EXPENDITURE	BUDGETED 2023-24	ACTUAL 2023-24	BUDGETED 2024-25
Fees to Ombudsman/ Ethics Officer	15,00,000				13,49,000	15,00,000	
Audit Fees		50,000			75,000	75,000	
Internet Expenses		2,00,000			70,518	2,00,000	
Website Development & Maintenance		1,75,000			11,300	2,00,000	
Fees & Subscription		25,000			6,640	25,000	
AGM Expenses		8,00,000			7,62,523	8,50,000	
Security Expenses		46,00,000			44,84,490	50,00,000	
Plantation Expenses		15,000			-	15,000	
Felicitation & Function Expenses		25,00,000			24,55,509	25,00,000	
Accommodation Upkeeping Charges		11,00,000			10,31,710	11,70,000	
Advertisement Expenses		10,00,000			2,02,922	10,00,000	
Mementos & Souvenirs		5,00,000			6,51,167	5,00,000	
ISO Certification Expenses		2,00,000			-	-	
Meeting Allowance		25,00,000			24,56,121	30,00,000	
Sundry Balances Written-off		-			4,05,264	-	
Miscellaneous Expenses		5,00,000			1,10,536	5,00,000	
Museum Operation		6,00,000			-	10,00,000	
Museum Expenses		-			-	50,00,000	
Gwalior Stadium Operation Expenses		50,40,000			-	1,50,00,000	
Gwalior Stadium Inauguration		-			-	40,00,000	
FINANCIAL EXPENSES							
Interest		2,00,000			22,505	1,00,000	
Bank Charges		5,000			1,898	5,000	
DEPRECIATION		5,00,00,000			5,04,48,269	30,00,00,000	
TOTAL REVENUE EXPENDITURE (C)	51,68,60,066		42,75,75,459		83,22,90,066		
D. CAPITAL EXPENDITURE							
Cricket Ground for Divisions		70,00,00,000			1,25,50,721	85,00,00,000	
Furniture & Fixtures		20,00,000			-	20,00,000	
Gym Equipments		55,00,000			88,354	55,00,000	
Office Equipments, Air Conditioners & Others		60,00,000			31,97,730	50,00,000	
Computers & Software		5,00,000			5,06,246	5,00,000	
Ground Equipments		1,00,00,000			70,39,147	75,00,000	
Holkar Stadium Construction & Development		5,00,00,000			4,37,43,556	1,00,00,000	
Museum Acquisition		75,00,000			57,79,981	75,00,000	

MADHYA PRADESH CRICKET ASSOCIATION, INDORE PROPOSED BUDGET FOR THE YEAR 2023-24

INCOME	BUDGETED 2023-24	ACTUAL 2023-24	BUDGETED 2024-25	EXPENDITURE	BUDGETED 2023-24	ACTUAL 2023-24	BUDGETED 2024-25
				MPCA Gwalior Cricket Stadium Construction	82,00,00,000	70,39,69,102	20,00,00,000
				TOTAL CAPITAL EXPENDITURE (D)	1,60,15,00,000	77,68,74,837	1,08,80,00,000
E. ADJUSTMENTS							
Decrease in Sundry Receivables				- (4,58,000)	- (4,58,000)	-	-
Increase in Loans and Advances				- 11,37,43,772	- 11,37,43,772	-	-
Increase in Security Deposits				- 26,35,095	- 26,35,095	-	-
Increase in Amount due from/ to Board, Divisions & Other Associations				- (5,01,42,746)	- (5,01,42,746)	-	-
Increase in Security Deposit & Earnest Money				- (9,27,97,564)	- (9,27,97,564)	-	-
Deposit and Retention Money				- (2,59,03,982)	- (2,59,03,982)	-	-
Increase in Sundry Payables				- (31,44,319)	- (31,44,319)	-	-
Increase in Provisions				- 16,609	- 16,609	-	-
Expenses from Major M.M. Jagdale Trophy Fund				- 8,49,953	- 8,49,953	-	-
Expenses from Infrastructure Maintenance Fund				-	-	-	-
Expenses from Ex-Cricketers, Umpires & Coaches Benevolent Fund				- 43,91,584	- 43,91,584	-	-
TOTAL ADJUSTMENT (E)				- (5,08,09,598)	- (5,08,09,598)	-	-
NET SURPLUS/DEFICIENCY FOR THE YEAR (REVENUE ACCOUNT) (I) (A-C)				78,57,39,934	59,84,92,356	22,99,34,934	
NET DEFICIENCY FOR THE YEAR (CAPITAL ACCOUNT) (II) (B-D-E)				(1,49,15,00,000)	(66,34,72,436)	(93,80,00,000)	
TOTAL SURPLUS FOR THE YEAR (F) (I+II)				(70,57,60,066)	(6,49,80,080)	(70,80,65,066)	
GRAND TOTAL (A+B)	1,41,26,00,000	1,08,86,60,618	1,21,22,25,000	GRAND TOTAL (C-D+E+F)	1,41,26,00,000	1,08,86,60,618	1,21,22,25,000

Notes :

- (1) The Budget is prepared as per the home season fixture of BCCI for the season 2024-25 (upto league stage only).
- (2) Extra Expenditure of Rs. 20.00 Lakhs per match for BCCI Matches at Knockout Stage may be required to be incurred and for any other Non-Scheduled BCCI Match, actual expenses incurred as per routine norms/prevailing requirement shall be considered.
- (3) Extra Expenditure incurred to the extent of 10% of the Budget shall not require any specific pre-incurrence or post-incurrence sanction.
- (4) President of the Association shall have a discretionary power of sanctioning an expenses up to a limit of Rs. 15.00 Lakhs under any head as per the decision of the AGM held on 26-08-2012.
- (5) Gwalior Stadium Capitalisation to be done in May 2024 and routine maintenance and operation expenses of the stadium to be booked as Revenue Expenditure from 1st June 2024.

JURISDICTION OF DIVISIONS



UJJAIN	INDORE	CHAMBAL	GWALIOR	BHOPAL	NARMADAPURAM	SAGAR	JABALPUR	REWA	SHAHDOL
Ujjain	Indore	Morena	Gwalior	Bhopal	Narmadapuram	Sagar	Jabalpur	Rewa	Shahdol
Ratlam	Dhar	Bhind	Guna	Sehore	Betul	Damoh	Katni	Satna	Umaria
Dewas	Khandwa	Sheopur	Shivpuri	Vidisha	Harda	Chhatarpur	Seoni	Singrauli	Anuppur
Mandsaur	Alirajpur		Datiya	Raigarh		Panna	Chhindwara	Sidhi	Dindori*
Neemuch	Barwani		Ashok Nagar	Raisen		Tikamgarh	Balaghat	Malhar*	
Shajapur	Burhanpur					Niwari	Narsinghpur	Mauganj*	
Agar-Malwa*	Khargone						Manda		
	Jhabua						Pandhura*		

* District Association Not Formed / Affiliated to Divisional Cricket Association
 ** Affiliated to Jabalpur Divisional Cricket Association

SHRIMANT MADHAVRAO SCINDIA CRICKET STADIUM GWALIOR



MADHYA PRADESH CRICKET ASSOCIATION

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