

INDEPENDENT AUDITOR'S REPORT

To

The Members of Kerala Cricket Association,
Thiruvananthapuram

Report on the Standalone Financial Statements

1. Qualified Opinion

We have audited the standalone financial statements (i.e., excluding District Cricket Associations which are branches) of M/s. Kerala Cricket Association, Thiruvananthapuram (hereinafter referred to as the "Association") which comprise the Balance Sheet as at March 31, 2024 and the Income and Expenditure account for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, subject to Basis of Qualified Opinion Paragraph and Notes attached to and forming part of the accounts, the said accounts, read together with the accounting policies and other notes attached thereto, give a true and fair view in conformity with the Accounting Principles generally accepted in India:

- (i) In the case of the Balance Sheet, of the state of affairs of the Association as at 31st March, 2024 and
- (ii) In the case of the Income and Expenditure Account, of the excess of income over expenditure for the year ended 31st March 2024.

2. Basis for qualified opinion

The facts relating to the qualifications given below as detailed in the respective notes to the accounts are as under:

- a) As stated in Note No. XXVI.II 3(ii) to the accounts, invoices/ bills in settlement of an amount of Rs.37,57,647/- paid to Harris Choori of Kasargod District Association is pending to be approved and accounted for as expenses by the Association due to non- receipt of final order from the Ombudsman cum Ethics officer of the Association.
- b) The realizability of amount due from a contractor amounting to Rs.4,86,576 as detailed in Note No. XXVI.II.3 (i) and security deposit paid to GCDA amounting to Rs.10 Lakhs as detailed in Note No. XXVI. II (3)(iv) to the accounts appears to be uncertain. The probable loss if any arising out of the above has not been provided for. Moreover, no provision has been made in the books towards annual lease rent and increment in the rent since February 2016 amounting to Rs.98,00,000 (10 lakhs with 50,000 increment every year as per MoU dated 30/08/2014 provided for from 1.2.2016 to 31.1.2025) for reasons stated therein.
- c) As stated in Note No XXVI.II.4(i), difference of Rs. 2,99,830/- (credit balance as per KCA being lower) noted on reconciliation of balance in the account of BCCI as per books of KCA and ledger account of KCA in the books of BCCI is subject to adjustment if any required on getting clarification/ confirmation from BCCI.

TC 9/1504, Galaxy, SMRA-14, Sasthamangalam P.O, Thiruvananthapuram -695010

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- d) As stated in Note No XXVI.II.9 to the accounts, cost incurred on work in progress in leased land includes Rs.1,95,610 expended for the development of land in earlier years but without any movement for the last 6 years. Also, there is no progress in the work of Thodupuzha (Manakkad) Stadium for which an amount of Rs.90,49,235 was incurred for more than 6 years due to delay in getting requisite statutory approvals. Although, necessary approvals had been received during the year, the project remain stagnant due to procedural delays.
- e) No provision has been made for a demand of Rs.2,49,57,900 raised by the Dist. Registrar, Ernakulam in pursuance of Govt. order dt.19.06.2013 cancelling the waiver of stamp duty granted earlier by the Govt. of Kerala for acquisition of land in Edakochi for the construction of an international stadium for the reasons detailed in Note No. XXVI. II 12.c.
- f) Mutation certificate from revenue authorities in respect of land in the name of the Association at Edakochi carried forward in the books at a cost of Rs 27,08,83,661 is pending to be obtained as detailed in Note No. XXVI. II. 16 to the accounts.
- g) The expenditure on work carried forward under capital work in progress on which cost of Rs.94,18,388/- has been incurred on Edakochi project has been suspended in earlier years. The restarting of the work could be done only after getting approval of the Government for environmental clearance as detailed in Note No. XXVI II.13 to the accounts and provision for loss, if any, required is presently not ascertainable.
- h) As stated in Note No. XXVI.II.15 to the accounts, credit has not been taken for the amount quantified by the subcommittee constituted by the Central Council and Special General Body meeting of the Association as recoverable from a former office bearer amounting to Rs.2,16,80,682/-as duly confirmed by the Ombudsman cum Ethics officer of the Association since the said office bearer has filed writ petition against the order of the Ombudsman with the High Court of Kerala and obtained interim stay against coercive proceedings till further order. The Hon High Court of Kerala is yet to pass orders on merits of the case. The effect of this on the accounts for the year is presently not ascertainable.
- i) No provision has been made for certain overdue debit balances amounting to Rs. 26,61,496/- stated in Note No. XXVI.II 3(iii), advance recoverable of Rs.4,93,657 as stated in Note No. XXVI.II 3(ii), rent advance of Rs.3,00,000 quantified as recoverable from a former officer bearer as stated in Note No. XXVI.II.15 and amount of Rs.3,16,685 recoverable from a former Hon. Jt. Secretary as stated in Note No XXVI.II.14. The above amounts aggregating to Rs 37,71,838/- are accounted under loans and advances in the Balance Sheet.
- j) As stated in Note No XXVI.II.17, amount due from Karyavattom Sports Facilities Ltd. (KSFL) amounting to Rs. 44,48,066 is subject to confirmation from the party. Amount so incurred during the year and during previous years by KCA on behalf of KSFL amounting to Rs.1,28,56,017 is proposed to be adjusted against future payable in the form of license fees and share in the revenue accruing out of matches in the subsequent years if not paid from the escrow account as per the terms of payment proposed by the party.

- k) No provision has been made for income tax liability that may arise for the A.Ys 2019-20 to 2024-25 based on the favorable orders in its favour from ITAT relating to the years 2010-11 and 2012-13 and 2013-14 holding that the association is eligible for exemption from tax u/s 11 and 12 of the Act notwithstanding the amendment made to second proviso to Section 2(15) of the Act effective from A.Y.2009-10. However, Hon'ble High Court has set aside the order of ITAT and remanded the matter back to Hon ITAT for fresh consideration of the facts in the light of decision of Hon'ble Supreme Court of India in the case of Ahmedabad Urban Development Authority. Though certain remarks have been made by the Hon'ble Supreme Court of India in its order, with reference to certain receipts from BCCI, in the nature of share of media rights, the Hon'ble Supreme Court of India has directed the assessing officer to verify the exact nature of receipts to decide on the tax liability thereof as per said decision of Hon Supreme Court, the Association has not joined as party in the above said case.
- l) No provision has been made for accruing liability on account of retirement gratuity and earned leave to employees' credit as at close of the year as the same is being accounted for on cash basis as stated in Note No. XXVI.II.18 to the accounts. The liability has also not been ascertained actuarially, which is in deviation with the prescriptions laid down in AS 15 issued by ICAI. The association has taken a view that being a public charitable organization registered under Section 12AA not carrying any business activity, the provisions of Accounting Standards are not applicable as such.
- m) The accounts of the 14 District Cricket Associations (DCA) which are units of the Association has not been incorporated into the accounts, except the accounts relating to the grant disbursed by the Association. The impact of such non incorporation of accounts of DCAs, which are actually branches of the Association, have not been ascertained and hence no comments are offered on the same.

If provision for loss / expenses is made in respect of item No.(a), item No.(b), item No (e), item No. (i) referred to above, the excess of income over expenditure for the year will be lower by Rs. 90,16,061/- and other funds & reserves in the Balance Sheet would be lower by said amount. The value of land under fixed assets will be higher by Rs.2,49,57,900, Loans and Advances will be lower by Rs.90,16,061/- and correspondingly the current liabilities will be higher by Rs.2,49,57,900/-.

3. Emphasis of matter

We draw attention to the following matters disclosed in Notes to accounts.

- a) As stated in Note No XXVI.II .2 to the accounts, there was a change in accounting policy regarding the treatment of grants from BCCI during the previous year. Due to the absence of year-wise grant sanction communication from BCCI, the grant was recorded on a receipt basis, following the revised policy. Consequently, the amount of Rs.70 crores received during the year has been recognized as income for the current year. The effect of change in accounting policy is not correctly ascertainable.



- b) As stated in Note No XXVI.II.12.b, the Association has opted to settle the income tax dues for certain assessment years mentioned therein under Vivad Se Vishwas Scheme 2024. Credit for TDS remitted by BCCI amounting to Rs.17,99,33,767 relating to the certain years covered by the above under VSVS 2020 has not been taken credit for pending receipt of credit for the same in Form 26AS.
- c) Dues payable on account of retention from contractors towards to ensure remittance of VAT/LWWF by contractors amounting to Rs. 67,03,224 is pending remittance as on date on account of certain practical difficulties in effecting such remittances, as detailed in Note No. XXVI. II.7 to the accounts and additional liabilities that might arise on account of interest or penalty for non- payment under the relevant statute is not ascertainable.
- d) As stated in Note No XXVI.II.6, expenses incurred on behalf of Trichur DCA amounting to Rs. 15,80,920/- and Kottayam DCA amounting to Rs.9,03,379/- are accounted for as recoverable from them for reasons stated therein.
- e) As stated in Note No XXVI.II.12.b.ix, the association was not able to file the Income Tax Returns for the assessment years 2020-21 and 2021-22 since the books of accounts and others records of the Association were under the lock and custody of the Commissioner appointed by the Hon High Court of Kerala vide order dt.13.4.2018 till 02.9.2021. Association has filed application with the competent authorities for condonation of filing the income tax returns due to factors beyond its control. Any liability that may arise on this account is not ascertainable and hence not provided for.

Our report is not qualified in respect of the above matters.

We have conducted our audit in accordance with Standards on Auditing (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

4. Responsibilities of Management and Those Charged with Governance for the Financial Statements:

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the trust in accordance with the accounting principles generally accepted in India and for such, internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the entity's financial reporting process.



5. Auditor's Responsibilities for the Audit of the Financial Statements:

Our objectives are to obtain reasonable assurance about whether the financial statements taken as a whole prepared based on financial reporting framework applicable for such charitable organisations are free from material misstatement, whether due to fraud or error, and to issue an auditor's 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.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

6. Other Matters

The accounts of the T20I match India v/s Australia held on 26.11.2023 have been incorporated as per the statement of accounts audited by other Firm of Chartered Accountants Vis., M/s Jagss & Company, Chartered Accountants, Trivandrum.

The report on the financial statement relating to the above matches audited by above said firm of auditors have been furnished to us by the Management and our opinion on the standalone financial statements of the association, in so far as it relates to the amounts and disclosures included in respect of the above units is based solely on the report of the said auditors.



Details of accounts relating to the T201 Match is as follows:

Particulars	Amount (Rs.)
Assets (excluding Central Office balance)	7,61,723
Liabilities	1,67,79,341
Expenses	2,25,45,531
Income	3,44,62,671

7. Further to the above, on the basis of audit conducted by us we also report that:
- We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit except to the extent otherwise stated in this report.
 - The Balance Sheet and the Income and Expenditure account, dealt with by this report are in agreement with the books of accounts maintained by the Association.

For Varma & Varma
Chartered Accountants
FRN: 004532S

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Rajeev R
Partner

M.No.211277

UDIN : 25211277BMKOQW6077

Place: Thiruvananthapuram
Date : 17.06.2025



**KERALA CRICKET ASSOCIATION
THIRUVANANTHAPURAM**

BALANCE SHEET AS AT 31ST MARCH 2024

AS AT 31.03.2023	LIABILITIES	SCH. NO.	AS AT 31.03.2024	AS AT 31.03.2023	ASSETS	SCH. NO.	AS AT 31.03.2024
RS.PS.			RS.PS.	RS.PS.			RS.PS.
83,66,411.38	Capital Fund as per last B/S		83,66,411.38	1,03,40,17,580.66	Fixed Assets	IV	1,04,83,09,767.58
1,84,90,74,968.29	Other Funds / Reserves	I	1,99,07,65,055.82	9,33,46,229.72	Improvements in Leasehold Land / Property	IV(a)	8,70,57,072.19
1,00,00,000.00	Infrastructure Development Fund		1,00,00,000.00				
4,323.00	Col.Unni Nair Endowment Fund		4,323.00		Current Assets, Loans and Advances:		
12,78,19,733.58	Current Liabilities	II	28,52,25,422.67	45,04,49,017.43	Cash and Bank Balances	V	70,12,17,564.07
	Amount due to District Cricket			3,06,19,256.10	Income Receivable	VI	6,81,64,363.40
27,00,910.70	Associations	III	63,97,358.12	1,11,36,227.00	Security Deposits	VII	1,11,36,227.00
					Advances:		
				2,74,91,999.60	Contractors/Board Tournaments/Others	VIII	3,76,74,237.98
	Amount due to State Cricket			33,90,37,384.30	Income Tax Advance & TDS	IX	33,59,49,321.95
9,80,898.00	Associations		2,13,898.00	2,29,753.00	Amount due from State Cricket Associations	X	9,75,610.00
					Amount due from District Cricket		
				1,26,19,797.14	Associations	XI	1,04,88,304.82
1,99,89,47,244.95	Total		2,30,09,72,468.99	1,99,89,47,244.95	Total		2,30,09,72,468.99

Notes to Accounts as per Schedule - XXVI

for Kerala Cricket Association

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President

Vinod S
Kumar
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Hon. Secretary

K M
ABDUL
RAHIMAN
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Hon. Treasurer

AUDITORS' REPORT

As per our report of even date attached

for Varma & Varma

Chartered Accountants

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(Rajeev R.)

Partner

M.No.211277

Thiruvananthapuram

Date : 17.6.2025



KERALA CRICKET ASSOCIATION
THIRUVANANTHAPURAM

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024

YEAR ENDED 31.03.2023	EXPENDITURE	SCH. NO	YEAR ENDED	YEAR ENDED	INCOME	SCH. NO	YEAR ENDED
			31.03.2024	31.03.2023			31.03.2024
RS.PS.			RS.PS.	RS.PS.			RS.PS.
8,84,55,695.72	To Inter State Match Expenses	XV	10,53,83,802.14	3,94,25,000.00	By Subsidy from BCCI	XII	4,30,50,000.00
5,46,34,321.00	- BCCI Reimbursable portion of Inter State Match Expenses including Match Fee		5,32,50,281.00	5,46,34,321.00	- Reimbursement from BCCI including Match Fee to Players		5,32,50,281.00
77,92,620.78	- Inter District / Zonal Match Expenses	XVI	1,26,85,825.00	79,17,010.00	- Income from Investments and Deposits	XIII	4,15,60,520.00
2,41,92,929.56	- Coaching Camp and Selection Expenses	XVII	4,86,34,523.70	80,85,050.00	- NCA (Team B U-19 Boys) Camp		-
69,14,679.18	- Grant to District Cricket Associations	XVIII	1,83,32,015.02	1,18,22,638.82	- Other Income	XIV	61,69,276.88
5,17,58,810.82	- Administration Expenses	XIX	4,83,95,726.91		- Liabilities no longer payable written back		11,245.10
36,73,788.25	- Purchase of Cricket Items / Equipments		95,16,888.72	60,56,25,000.00	- Media Rights Subvention Income from BCCI		54,00,00,000.00
52,12,307.16	- Cricket Academy Expenses	XX	1,00,50,925.83	19,18,75,000.00	- IPL Subvention Income from BCCI		17,50,00,000.00
5,01,93,709.64	- Ground and Stadium / Development Exp.	XXI	6,66,20,680.24	7,59,97,000.50	- T20I Income		3,44,62,671.00
60,61,968.00	- Travelling Expenses / DA	XXII	78,03,391.00	3,64,05,852.64	- ODI Income		-
2,36,312.00	- Cricket Seminar Expenses	XXIII	8,10,088.00		- ICC CWC Warm Up Matches		7,46,60,531.00
80,87,613.14	- NCA (Team B U-19 Boys) Camp		-				-
13,96,695.00	- Tournament Subsidy		4,80,000.00				-
1,800.00	- Affiliation fee to BCCI		2,000.00				-
1,02,81,840.00	- Professional & Consultancy Charges						-
30,12,364.00	- Cricketing		2,22,90,968.00				-
13,60,000.00	- Non-cricketing		58,75,582.00				-
	- Financial Assistance & Medical Benefit for Former Cricketers		7,20,000.00				-
16,08,800.00	- Annual Events & Awards Function Expenses (including Annual Awards/Performance Incentive to Players)	XXIV	32,16,500.00				-
1,25,596.00	- Media & PR Activities						-
2,23,876.36	- Cricket Documentary & Archives		20,15,894.00				-
	- JNIS Stadium Office Expense (Ekm)-Others		2,00,773.54				-
32,92,25,126.61	C/I		41,62,83,965.10	1,03,17,86,881.05	C/I		96,81,64,524.98



32,92,25,126.61	B/I		41,62,85,965.10	1,03,17,86,881.05	B/I	96,81,64,524.98
5,613.00	* Gift, Mementos & Trophies		-	-		
3,070.00	* Contribution to Kerala Chief Minister's Distress Relief Fund		-	-		
4,12,57,230.46	* T20 Expense		2,25,45,530.64	-		
3,62,68,189.11	* ODI Expense		-	-		
-	* ICC CWC Warm Up Matches		5,13,86,487.00	-		
2,02,65,823.00	* Prior Year Income Tax (AY 2006-07)		-	-		
-	* Provision for Tax Settled under VSVS 2024		17,94,33,807.00	-		
(1,04,939.40)	* Prior Period Adjustment	XXV	(50,37,406.82)	-		
6,57,06,772.00	* Depreciation		6,18,60,054.53	-		
53,91,58,096.27	* Excess of Income over expenditure		14,16,30,087.53	-		
1,03,17,86,881.05			96,81,64,524.98	1,03,17,86,881.05		96,81,64,524.98

Notes to Accounts as per Schedule - XXVI

For Kerala Cricket Association

JAYESH
 GEORGE
 President

Vinod S
 Kumar
 Hon. Secretary

R. M.
 ABDUL
 RAHIMAN
 Hon. Treasurer

AUDITORS' REPORT

As per our report of even date attached

Thiruvananthapuram



for Varma & Varma
 Chartered Accountants
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 Partner
 M.No.211277

**KERALA CRICKET ASSOCIATION
THIRUVANANTHAPURAM**

Schedules to Balance Sheet as at 31.03.2024

As At 31.03.2023 Rs.Ps.	Particulars	As At 31.03.2024 Rs.Ps.
	Schedule - I - Other Funds and Reserves	
	(A) Corpus Fund	
1,57,02,56,882.72	As per last Balance Sheet	1,57,02,56,882.72
-	Add: Contribution received during the year from BCCI Infrastructure Subsidy for Purchase of Land	-
1,57,02,56,882.72		1,57,02,56,882.72
	(B) Excess of Expenditure over Income	
-26,03,40,910.70	As per last Balance Sheet	(27,88,18,085.57)
53,91,58,996.27	Less: Excess of Income over Expenditure	14,16,90,087.53
(27,88,18,085.57)		(42,05,08,173.10)
1,84,90,74,968.29	(A - B)	1,99,07,65,055.82
	Schedule - II - Current Liabilities	
2,29,11,088.20	Expenses Payable including provision	21,16,26,790.01
	Provision for Expense	
37,78,000.00	[Pitch Preparation Advance-Kasaragod & Thekkumbhagam]	37,78,000.00
66,88,544.94	Creditors for Supplies/Contracts	95,60,732.84
1,14,11,402.48	Creditors for Services	1,76,36,211.72
31,17,185.26	Retention from Contractors	56,00,061.26
2,04,80,217.00	BCCI Income Receivable	1,17,94,794.00
-	Amount received in Advance for Ground Utility Charges	1,00,600.16
5,81,400.00	EMD Received From Contractors	14,64,700.00
7,16,938.00	Security Deposit Received	7,16,938.00
60,24,320.26	Retention from Contractors for VAT & LWWT	67,03,224.26
66,09,290.00	TDS/TCS Payable	39,87,424.00
4,53,38,072.49	GST Payable	1,71,04,413.47
8,657.95	Kerala Flood Cess Payable	8,657.95
1,38,750.00	Provident Fund Payable	1,31,250.00
15,867.00	ESI Payable	12,625.00
12,78,19,733.58		28,52,25,422.67
	Schedule - III - Amount due to District Cricket Associations	
4,10,443.90	Alappuzha DCA	1,14,958.42
-	Cannanore DCA	6,50,030.50
-	Idukki DCA	-
-	Ernakulam DCA	17,43,553.28
4,17,707.00	Malappuram DCA	6,92,743.19
8,43,018.00	Kottayam DCA	62,671.08
-	Trivandrum DCA	8,82,582.66
-	Wayanad DCA	6,63,380.68
4,21,711.00	Pathanamthitta DCA	52,150.00
-	Palakkad DCA	8,06,238.48
3,24,562.80	Qulon DCA	2,04,143.15
2,83,466.00	Kasaragod DCA	69,729.68
-	Kozhikode DCA	2,55,177.00
27,00,910.70		63,97,358.12



Schedule - IV - Fixed Assets

In Rupees

Particulars	WDV as on 01.04.2023	Additions	Deductions/Adjustments	Total as on 31.03.2024	Depreciation	WDV as on 31.03.2024
Land	67,71,24,380.00	13,70,477.00	-	67,84,94,857.00	-	67,84,94,857.00
Fixed Assets - ODI/T20	35,17,968.81	-	-	35,17,968.81	4,77,406.00	30,40,562.81
Fixed Assets - Head Office & Others	2,00,70,129.87	34,07,483.00	-	2,34,77,612.87	31,43,731.00	2,03,33,881.87
Fixed Assets - JNIS, Erim, Rajagiri, St.Pauls, M.A.College, Kothamangalam & Office of the Ombudsman	1,51,02,845.66	63,674.00	-	1,51,66,519.66	27,18,143.00	1,29,48,376.66
Fixed Assets - Wayanad Stadium	8,11,74,679.54	2,66,107.00	-	8,14,40,786.54	82,32,264.00	7,32,08,522.54
Fixed Assets - Cannore Dist. Stadium	4,65,771.00	-	23,703.00	4,42,068.00	67,016.00	3,75,052.00
Fixed Assets - Fort Maidan Palakkad	4,95,141.00	62,857.00	-	5,57,998.00	81,023.00	4,76,975.00
Fixed Assets - Perinthalmanna Stadium	70,64,048.00	34,068.00	-	70,98,116.00	3,11,991.00	17,86,185.00
Fixed Assets - Thekkumbhagam Stadium- including ground & allied	9,25,97,976.00	10,54,411.00	-	9,36,52,387.00	94,06,308.00	8,42,46,079.00
Fixed Assets - Greenfield Stadium	39,55,755.00	29,47,379.44	-	69,03,134.44	10,12,758.00	58,90,376.44
Fixed Assets - Mangalapuram Stadium-Ground & Allied	2,93,50,772.00	67,61,442.00	-	3,61,12,214.00	34,42,261.00	3,26,70,953.00
Fixed Assets - Mangalapuram Stadium	41,43,647.86	25,83,440.00	-	67,27,087.86	8,88,475.00	58,38,612.86
Fixed Assets - Kasaragod Stadium-including Ground & allied	4,18,26,043.00	8,73,200.00	-	4,26,99,243.00	42,98,670.00	3,84,00,573.00
Fixed Assets - State Cricket Academies/ Stadium						
Idukki Girls State Academy	2,931.00	-	-	2,931.00	359.00	2,572.00
Thevara State Academy	1,24,371.00	-	-	1,24,371.00	13,299.00	1,11,072.00
Mutholy hostel	46,883.00	-	-	46,883.00	6,044.00	40,839.00
Mannanam Sports Hostel	3,91,409.00	23,644.00	-	4,15,053.00	58,875.00	3,56,178.00
Kottayam State Academy	3,654.00	-	-	3,654.00	548.00	3,106.00
Kottayam Grounds	4,79,215.36	-	-	4,79,215.36	71,882.00	4,07,333.36
Trivandrum State Academy	23,493.00	-	-	23,493.00	2,464.00	21,029.00
Fixed Assets - District Cricket Academies/ Stadium						
Eannanore Cricket Academy	1,58,077.00	-	18,240.00	1,39,837.00	18,152.00	1,21,685.00
Ernakulam Cricket Academy	51,127.00	-	-	51,127.00	6,824.00	44,303.00
Idukki Cricket Academy	18,518.00	-	-	18,518.00	2,379.00	16,139.00
Idukki Thodupuzha Cricket Academy/DCA	1,47,820.00	-	-	1,47,820.00	18,643.00	1,29,177.00
Kasaragod Cricket Academy	79,046.00	-	-	79,046.00	9,491.00	69,555.00
Kozhikode Cricket Academy	1,46,990.00	-	-	1,46,990.00	20,525.00	1,26,465.00
Malappuram Cricket Academy	2,56,232.00	-	-	2,56,232.00	28,989.00	2,27,243.00
Palakkad Cricket Academy	16,516.32	-	-	16,516.32	2,478.00	14,038.32
Pathanamthitta Cricket Academy & Indoor/Ground	4,69,742.00	8,67,705.00	-	13,37,447.00	1,32,368.00	12,05,079.00
Trichur Cricket Academy	95,431.00	-	-	95,431.00	12,658.00	82,773.00
Trivandrum DCA & Grounds	17,43,078.00	22,95,513.32	-	40,38,591.32	5,23,111.00	35,15,480.32
Wayanad Cricket Academy, Indoor Complex & Stadium	17,18,697.00	-	-	17,18,697.00	2,22,714.00	14,95,983.00
Alappurha Cricket Academy, Stadium & Stadium office	64,04,940.00	17,84,176.00	-	81,89,116.00	11,99,742.00	69,89,374.00
Quilon Cricket Academy	37,644.00	-	-	37,644.00	5,313.00	32,331.00
Subtotal	98,43,04,752.42	2,43,76,576.76	41,943.00	1,00,86,39,386.18	3,59,34,838.00	97,27,04,548.18
Capital Work in Progress						
Eda Kochi	94,18,388.00	-	-	94,18,388.00	-	94,18,388.00
Thodupuzha Stadium Project	90,49,235.00	-	-	90,49,235.00	-	90,49,235.00
Thekkumbhagam, Idukki Phase II	-	3,36,122.00	-	3,36,122.00	-	3,36,122.00
Mangalapuram-Favilion & Allied-Tipni	2,69,92,841.24	2,47,00,385.16	-	5,17,02,226.40	-	5,17,02,226.40
Mangalapuram -Phase III	5,58,966.00	3,63,113.00	-	9,22,079.00	-	9,22,079.00
Kasaragod	1,96,705.00	-	-	1,96,705.00	-	1,96,705.00
Quilon Stadium Project	34,95,633.00	4,83,771.00	-	39,80,404.00	-	39,80,404.00
Subtotal	4,97,12,828.24	2,58,92,391.16	-	7,56,05,219.40	-	7,56,05,219.40
Grand Total	1,03,40,17,580.66	5,02,68,967.92	41,943.00	1,08,42,44,605.58	3,59,34,838.00	1,04,83,09,767.58



Schedule - IV(a) - Improvements in Leasehold Land / Property

Particulars	WDV as on 01.04.2023	Additions	Adjustments/Transfers/Deductions	Total as on 31.03.2024	Depreciation	WDV as on 31.03.2024
Improvements in Leasehold Land						
Cricket Stadium at Conor Vayal	32,76,982.00	-	-	32,76,982.00	15,72,951.00	17,04,031.00
Cricket Stadium at Malappuram	35,00,850.00	-	-	35,00,850.00	11,35,411.00	23,65,439.00
Rajagiri College Stadium	29,97,948.67	-	-	29,97,948.67	10,58,100.00	19,39,848.67
JNIS - Improvements in Leasehold Land and Stadium	4,32,26,595.56	-	-	4,32,26,595.56	54,03,324.00	3,78,23,271.56
Civil Work in Leased Land-Alappuzha SD College	46,47,519.82	-	-	46,47,519.82	27,88,512.00	18,59,007.82
Synthetic Playing Surface	2,00,337.55	-	-	2,00,337.55	2,00,337.55	-
Synthetic Playing Surface-Indoor Alappuzha SD College	-	11,00,500.00	-	11,00,500.00	68,781.00	10,31,719.00
Indoor Facility in Leased Land Thiruvalla	93,39,743.00	-	-	93,39,743.00	23,34,936.00	70,04,807.00
Indoor Facility in Leased Land Rajakkad	2,74,078.62	-	-	2,74,078.62	2,74,078.62	-
Pavilion at Cricket Stadium Malappuram	63,10,702.80	-	-	63,10,702.80	20,46,714.00	42,63,988.80
Indoor Project Thodupuzha	6,80,099.36	-	-	6,80,099.36	6,80,099.36	-
MSP Ground , Malappuram	26,828.00	-	-	26,828.00	26,828.00	-
Perinthalmanna Indoor	98,664.00	-	-	98,664.00	8,969.00	89,695.00
Thalassery Indoor Nets	10,83,281.47	-	-	10,83,281.47	5,41,641.00	5,41,640.47
Thumba St Xaviers College	1,08,25,635.22	-	-	1,08,25,635.22	56,48,158.00	51,77,477.22
Greenfield Stadium, Karyavattom	39,70,336.65	-	-	39,70,336.65	11,08,001.00	28,62,335.65
LED Floodlight System at Outdoor Nets G	-	62,60,726.00	-	62,60,726.00	7,77,991.00	55,32,735.00
St.Pauls Ground - Toilet & Store Block, Eq	10,72,826.00	-	-	10,72,826.00	2,68,207.00	8,04,619.00
St.Ephrems, Mannanam- Store Shed & To	1,28,706.00	-	-	1,28,706.00	32,177.00	96,529.00
WIP - Improvements in Leasehold Land						
Alappuzha SD College Ground	88,055.00	1,22,74,833.00	-	1,23,62,888.00	-	1,23,62,888.00
Rajagiri Ground	1,02,390.00	-	-	1,02,390.00	-	1,02,390.00
NDS Memorial Indoor Project	93,220.00	-	-	93,220.00	-	93,220.00
CMS College - Kottayam	14,01,430.00	-	-	14,01,430.00	-	14,01,430.00
Grand Total	9,33,46,229.72	1,96,36,059.00	-	11,29,82,288.72	2,59,25,216.53	8,70,57,072.19



	Schedule - V - Cash and Bank Balances	
	Cash Balance	
7,322.40	Petty cash	29,266.40
	Balance with Banks	
17,94,41,695.03	In Savings Bank Accounts	21,42,07,141.57
27,10,00,000.00	In Fixed Deposits	48,69,81,156.00
-	Overdraft with The Federal Bank Ltd.	-
45,04,49,017.43		70,12,17,564.07
	Schedule - VI - Income Receivable	
-	BCCI Income Receivable	-
1,48,52,269.40	BCCI Income /Reimbursements Accrued	2,38,77,540.00
39,00,000.00	Reimbursable-accrued Karyavattom Sports Facilities Ltd.	2,06,72,074.40
70,63,463.70	Income(reimbursements) accrued on South Zone Matches	-
48,03,523.00	Sundry Debtors for Services	96,596.00
	Interest Receivable from Fixed Deposits	2,35,18,153.00
3,06,19,256.10		6,81,64,363.40
	Schedule -VII - Security Deposit	
5,250.00	Gas Connection Deposit	5,250.00
2,277.00	Security Deposit with BSNL	2,277.00
10,00,000.00	Security Deposit with GCDA	10,00,000.00
1,00,00,000.00	Security Deposit with GCDA	1,00,00,000.00
1,200.00	Telephone Deposit (3G Connection) & 4G Jio	1,200.00
500.00	Security Deposit with Orchid International	500.00
1,27,000.00	KSEB Deposit	1,27,000.00
1,11,36,227.00		1,11,36,227.00
	Schedule - VIII - Advances	
	A. Advance to Contractors	
5,55,212.00	Aarcon Builders	5,55,212.00
4,33,452.00	Mobilisation Advance to Contractors	4,33,452.00
-	Advance to Contractors	1,26,64,606.00
9,88,664.00		1,36,53,270.00
	B. Advance for Board Tournaments / Staff / Others	
7,19,393.00	Advance for Tournaments/Camps	7,18,269.00
4,75,011.00	Advance to Staff	7,33,256.00
1,00,00,000.00	Advance for Interim Stay of Stamp Duty (District Registrar (General)), Ernakulam	1,00,00,000.00
65,17,454.83	GST Input Credit	19,32,508.06
11,61,737.64	Advance Tax & Tax Collected at Source CGST & SGST	13,02,289.64
11,000.00	VXIC	-
1,90,076.00	Prepaid expenses	4,81,265.00
3,16,685.00	Sirajudhin	3,16,685.00
30,00,000.00	Advance for Software Development- ERP & Player Management	30,00,000.00
(30,00,000.00)	Less:Provision for doubtful advance	(30,00,000.00)
8,81,481.00	Advance for Expenses	12,25,188.00
48,166.00	PF Arrear Recoverable	48,166.00
43,04,077.00	Karyavattom Sports Facilities Ltd.	44,48,066.00
14,62,254.13	Advance others / receivables	24,14,275.28
4,66,000.00	Rent Deposit	4,51,000.00
(50,000.00)	Less:Provision for bad debts-rent deposit	(50,000.00)
2,65,03,335.60		2,40,20,967.98
2,74,91,999.60	Grand Total (A + B)	3,76,74,237.98



	Schedule IX	
	Income Tax Advance and TDS	
5,98,22,962.00	Advance Tax from AY 2009-10 to 2016-17	2,87,51,056.00
10,37,59,767.90	TDS Asset receivable from AY 2011-12 to 2020-21	6,56,05,388.55
11,08,899.00	Interest Receivable on Tax Advance AY 2013-14 & 2010-11	-
5,10,02,612.40	TDS AY 2021-22	5,10,02,612.40
2,32,293.00	TDS AY 2021-22	2,32,293.00
52,67,262.00	TDS AY 2022-23	52,67,262.00
9,17,74,055.00	TDS AY 2023-24	9,17,74,055.00
-	TDS AY 2024-25	8,82,56,088.00
2,60,00,000.00	Income Tax Advance 2001-02 to 2005-06	50,00,000.00
15,744.00	Advance Tax (TDS) AY 2015-16	-
-	Tax Collected at Source FY 2023-24	6,778.00
13,959.00	Tax Collected at Source FY 2022-23	13,959.00
39,830.00	Tax Collected at Source FY 2018-19	39,830.00
33,90,37,384.30		33,59,49,321.95
	Schedule - X - State Cricket Associations	
18,839.00	Assam Cricket Association	18,839.00
16,501.00	Maharashtra Cricket Association	16,501.00
21,968.00	Andhra Cricket Association	25,923.00
17,676.00	Goa Cricket Association	20,858.00
16,751.00	Tamil Nadu Cricket Association	-
- 5,000.00	Hyderabad Cricket Association	7,67,000.00
6,529.00	Cricket Association of Pondicherry	-
1,26,489.00	Delhi Cricket Association	1,26,489.00
2,29,753.00		9,75,610.00
	Schedule - XI - District Cricket Associations	
-	Alappuzha DCA	-
11,49,415.26	Idukki DCA	17,11,702.26
3,50,721.48	Ernakulam DCA	-
3,64,156.22	Cannanore DCA	-
11,48,424.42	Trivandrum DCA	-
37,57,647.00	Kasaragod DCA (Pitch Preparation Advance)	37,57,647.00
3,92,865.00	Kozhikode DCA	-
5,65,960.46	Palakkad DCA	-
7,50,264.74	Wayanad DCA	-
16,56,044.00	Trichur DCA	25,35,157.00
	Grant amount recoverable from DCA:	
15,80,920.00	Trichur DCA- Exp. Out of Grant (Recoverable)	15,80,920.00
9,03,378.56	Kottayam DCA-Exp. Out of Grant (Recoverable)	9,03,378.56
1,26,19,797.14		1,04,88,304.82



**KERALA CRICKET ASSOCIATION
THIRUVANANTHAPURAM**

Schedules to Income and Expenditure Account for the year ended 31st March, 2024

Year ended 31.03.2023 Rs.Ps	Particulars	Year ended 31.03.2024 Rs.Ps
	Schedule - XII - Subsidy from BCCI (Hosting & Team Subsidy)	
36,75,000.00	Ranji Trophy	29,75,000.00
6,00,000.00	Vijay Hazare Trophy	6,75,000.00
6,00,000.00	Syed Mushtaq Ali Trophy T/20	6,00,000.00
59,00,000.00	Col. C.K. Nayudu Trophy & U/23 Men's Inter State One Day	33,00,000.00
27,25,000.00	Cooch Behar Trophy -U/19	15,50,000.00
6,25,000.00	Vijay Merchant Trophy	6,25,000.00
42,25,000.00	Vinoo Mankad Trophy-U/19	3,75,000.00
63,00,000.00	Senior Womens (T/20 & One Day)	2,18,75,000.00
5,25,000.00	State Senior Womens One Day	78,00,000.00
78,00,000.00	State U-25 Mens State A Tournament	-
4,50,000.00	Girls Under 15 One Day Trophy	4,50,000.00
60,00,000.00	U-19 Women's T20 & One Day	8,25,000.00
3,94,25,000.00		4,30,50,000.00
	Schedule - XIII - Income from Investments and Deposits	
79,17,010.00	Interest from Bank	4,15,60,520.00
-	Interest from KSEB on Security Deposit	-
79,17,010.00		4,15,60,520.00
	Schedule - XIV - Other Income	
2,100.00	Affiliation Fees	2,100.00
96,436.00	Cost of Tender Forms	78,832.00
12,500.00	Tournament Fees	6,500.00
40,350.00	Income From Sale of Old Newspaper & Scraps	24,200.00
17,49,565.00	Reimbursement of Ground Utility Charges and Damages	18,08,467.00
19,01,885.00	Share of Expense - KCA Club Championship	19,39,800.00
6,90,400.00	Share of Expense - PINK Tournament	6,90,670.00
10,37,320.00	Share of Expense - KCA Presidents Cup	7,00,000.00
12,22,000.00	Share of Expense - KCA NSK Trophy	-
3,97,000.00	Share of Expense - CCI	9,74,000.00
39,00,000.00	Share of Expense-U14 South Zone Invitation Tournament	-
58,200.00	Share of Expense-T20 U23 Zimbabwe	-
	Selling of Time & Space for Advertisement- KCA Presidents Cup/	
6,00,000.00	Other Tournaments	-
1,00,000.00	Sponsorship for TDCA Corporate Tournament	-
-	Profit on Sale of Assets	14,057.00
82.82	Round Off	(104.12)
14,800.00	Sale of Books	805.00
1,18,22,638.82		61,69,276.88
	Schedule - XV - Inter State Match Expenses	
	A. Board Matches	
33,19,460.00	Vijay Hazare Trophy Tournament	50,78,833.00
1,21,42,971.32	Ranji Trophy Tournament	1,55,75,558.84
51,01,777.92	Cooch Behar Trophy-U/19	81,12,270.00
32,21,320.34	Vijay Merchant Trophy	34,12,595.00
61,69,962.02	Vinoo Mankad Trophy-U/19	16,86,526.00
1,44,04,363.48	Col. C.K. Nayudu Trophy-U/23	85,57,263.80
23,25,350.85	Under 25 Inter State	-
63,34,490.90	Under 23 Inter State State A Trophy	26,47,597.00
42,29,196.00	Syed Mushtaq Ali Trophy T/20	73,57,391.00
1,33,56,437.46	Senior Womens Inter State-T20 & One Day Trophy	2,00,21,624.00
-	Under 23 Women's Inter State T20 Tournament	1,16,27,679.00
21,78,383.72	Under 15 Girls One Day	34,91,772.36
79,27,850.43	U/19 Girls T20 & One Day	52,04,748.14
12,285.50	State Team Players Accreditation & Other Expense	49,138.00
8,07,18,849.94		9,28,22,946.14



	B. Other Inter State Tournaments	
54,14,826.68	Under 14 Inter State Match Expenses	22,22,679.00
9,340.00	Duileep Trophy	
-	Under 16 Girls Inter State (S.Zone) Tournament	
54,24,166.68		22,22,679.00
	C. Invitation Tournaments	
23,12,679.10	Under 23 Inter State Invitation Tournament	7,56,600.00
-	Inter State Senior Men T20 Warm up Tournament	8,31,104.00
-	Senior Men's Multi Day Match	8,72,266.00
-	All India Uttarakhand Golden Cup Cricket Tournament	12,39,581.00
-	Bhairab Chandra Mahanti Memorial T20 Cricket Tournament	8,04,171.00
-	Bucchi Babu Tournament	12,19,104.00
-	Chhattisgarh Men's T20 Invitational Tournament	11,56,913.00
-	Inter State Senior Men T20 Warm up matches @Pondicherry	12,50,485.00
-	Inter State Senior Womens Exchange Matches	10,91,208.00
-	Under 19 Inter State Invitation Tournament	11,56,745.00
23,12,679.10		1,03,38,177.00
8,84,55,695.72	Grand Total (A + B + C)	10,53,83,802.14
	Schedule - XVI - Inter District / Zonal and State Championship Expenses	
42,97,437.92	Junior Mens	80,09,305.00
9,38,695.00	Senior Mens	21,66,756.00
14,00,515.58	Junior Womens	17,04,191.00
7,03,287.28	Senior Womens	3,27,873.00
4,52,685.00	Inter Academy/Other Match Expenses	4,77,702.00
77,92,620.78		1,26,85,825.00
	Schedule - XVII - Coaching Camp /Selection/Practice Match Expenses	
7,79,068.00	Under 14	8,64,604.00
15,24,122.00	Under 15	-
14,36,620.64	Under 16	16,93,648.00
20,13,441.60	Under 19	41,12,647.00
8,11,346.00	Under 23	31,14,977.00
13,56,929.44	Under 25	-
4,25,483.00	Players Medical Expense & Fitness Assessment	15,34,188.22
43,17,766.52	HPC Assessment Camps	1,24,45,375.72
3,66,616.00	Junior Womens	47,30,916.00
34,63,643.00	Senior Womens	73,58,428.56
19,53,375.36	Senior Mens Coaching Camp Expenses	39,33,547.04
-	Assessment Matches for Senior Men's /U25	-
12,53,643.00	KCA PINK T20 Tournament	13,19,236.00
18,70,545.00	KCA President's Cup T20 Tournament	14,49,872.00
24,68,897.00	KCA Club Championship	25,89,225.16
1,26,556.00	KCA NSK Trophy Tournament	34,89,769.00
24,877.00	Software Renewal- Match Analyser	-
2,41,92,929.56		4,86,34,523.70
	Schedule- XVIII Grant to DCA's and Others	
69,14,679.18	Annual Grant for Administration and Cricket Activities	1,83,32,015.02
69,14,679.18		1,83,32,015.02



	Schedule - XIX - Administrative Expenses	
3,97,860.98	Office Expenses	4,06,395.00
31,19,931.00	Office of the Ombudsman-Salaries & Other Expenses	16,46,700.00
2,89,831.00	Postage & Courier Charges	3,49,409.00
3,41,522.83	Printing & Stationery	2,71,613.92
-	Security Services KCA HQ	1,50,500.00
6,00,000.00	Statutory Audit Fee	6,00,000.00
-	GST Audit Fee	60,000.00
5,23,410.00	Electricity Charges	6,52,810.00
1,62,420.20	Repairs & Maintenance	10,22,076.00
9,17,935.00	Rent/Rates & taxes	6,74,977.00
2,24,519.35	Telephone Charges	2,09,312.00
5,397.44	Bank Charges including Interest on Overdraft	1,786.88
14,489.00	Membership/ subscription Fee	14,399.00
2,47,463.34	Subscription for internet and Cable	2,65,921.44
9,56,766.00	Advertisement Expenses	1,71,292.00
2,54,611.00	Staff Welfare, Training & Housekeeping Expense	3,13,332.00
24,311.00	Water Charges	68,825.00
1,68,809.00	Annual Maintenance Contract	1,58,821.00
3,80,317.00	Interest on Statutory Dues & Tax Expenses	7,37,101.00
45,613.00	Generator Running Expense	34,776.00
3,31,460.38	Vehicle Running & Maintenance Expense	4,40,136.88
79,803.00	Vehicle Insurance	98,731.74
1,99,559.00	Web Site & Data Maintenance Charges	3,07,886.00
24,52,830.00	Legal Fees and Expenses	25,79,655.00
-	Lease Rent to GCDA	-
15,63,862.00	License Fee & Ground Usage Charges to KSFL	22,53,843.00
12,89,165.00	Medical Expenses	8,02,389.00
28,897.00	News Paper and Periodicals	31,275.00
16,000.00	Purchase of Cricket Law Book	-
67,718.04	Computer expenses & Video analyst Equipments Services	1,58,409.00
1,06,572.00	Survey Charges	98,850.00
16,193.00	Loss on Sale of Assets	-
30,00,000.00	Doubtful advance written off	-
39,358.40	Irrecoverable balance written Off	95,884.73
6,27,518.00	Software Renewal-V.M.Ware , E-mail domain, ERP Domain etc	6,60,110.26
42,17,884.50	Meeting Expenses	34,66,394.54
13,06,234.36	Accommodation & Food	7,12,219.52
2,66,67,454.00	Salaries & Allowances	2,79,13,275.00
10,73,095.00	Contribution to PF, ESI & Admin Charges	9,66,620.00
5,17,58,810.82		4,83,95,726.91
	Schedule - XX - Cricket Academy & Day Scholar expenses	
88,33,428.16	DCA Cricket facility/ KCA Zonal Cricket Academy & Sports Hostel	97,18,983.83
1,450.00	High Performance Centre (HPC)	3,31,942.00
3,77,429.00	Catch Them Young Scheme & Cricket Talent Committee	-
92,12,307.16		1,00,50,925.83
	Schedule - XXI - Ground and stadium expense / development expenses	
4,72,84,139.98	Ground Expense-Manpower labour supply, labour charges, ground consumables including clay & other expense	6,38,23,879.24
12,31,333.00	Pitch Preparation/Maintenance & Net practice Wickets	10,80,236.00
14,19,146.66	Ground Equipments-Purchase of spares, repairs & services	13,07,572.00
2,59,090.00	Ground feasibility study, clearance etc.	4,08,993.00
5,01,93,709.64		6,66,20,680.24



	Schedule - XXII - Travelling expenses / DA to Members / Office Bearer / Staffs, Selectors, Umpires, Scorers, Project ,Other support Staff & other cricket promotional expenses	
39,58,186.00	TA / DA to Members / Office Bearers / Selectors/ Cricket Committees/ & Other support Staff	60,67,744.00
6,81,500.00	DA Out of Pocket Expenses- Coaches,Support Staffs; officials; team managers etc:	14,01,250.00
46,136.00	South Zone Meeting	70,605.00
13,75,546.00	Travelling Expenses / DA - Others	2,63,792.00
60,61,368.00		78,03,391.00
	Schedule - XXIII - Cricket Seminar Expenses	
2,36,312.00	Courses / Workshop / Seminar Expenses	8,10,088.00
2,36,312.00		8,10,088.00
	Schedule - XXIV	
	Annual Events & Award Function Expenses	
8,58,800.00	Incentive /Award to Players	5,04,000.00
-	Endowment/Grants to Former Players	11,75,000.00
2,50,000.00	Stipend to Women Cricketers	15,37,500.00
16,08,800.00		32,16,500.00
	Schedule - XXV - Prior Period Adjustments	
1,54,464.60	Prior Period Expenses	38,50,115.04
2,59,404.00	Less: Prior Period Income	78,87,521.86
(1,04,939.40)		(50,37,406.82)



Schedule – XXVI

Significant Accounting Policies and Notes to Accounts attached to and forming part of the statement of accounts for the year ended 31.03.2024

I. Significant Accounting Policies

A. General

Accounts are prepared on mercantile basis and all known expenses and income are accounted for on accrual basis, except to the extent otherwise stated hereunder.

As per consistent accounting policy legal charges are accounted for on cash basis.

Income recognition

Amounts received from BCCI which is in the nature of subsidy/ subvention is credited to the income and expenditure account to the extent received during the year.

Interest income is recognized on time proportion basis taking into account the amount outstanding and rate applicable

The reimbursements of claim for expenses submitted by the District Cricket Associations are accounted for in the year of approval and settlement of the claims by the competent authority of the Association.

B. Fixed Assets

Fixed assets are accounted at historical cost less depreciation provided for. Depreciation on fixed assets is charged under written down value method at the rates specified under the provisions of the Income-tax Act, 1961. The cost of civil works for construction / improvements of cricket stadiums on leasehold land are written off over the period of the lease as per the lease deed entered into or over a period of 20 years or balance lease period from the date of completion / commissioning, whichever is lower. Depreciation on other improvements is written off over lower of the useful life of the assets or lease period based on technical estimate of the Management.

C. The stock of Clay, Red Earth, Manure/Fertilizer, Sand etc. used for preparing/maintenance of pitches and closing stock of cricketing items are written off in the year in which the cost has been incurred.

II. Notes to Accounts

1. In compliance with the order of the Supreme Court of India in case of Civil Appeal No.4235 of 2014 all State Association were required to make necessary amendments in their bye law adopting the Lodha Committee recommendations as approved by the Court, accordingly the bye-law of the Association was amended vide various meetings of the General Body. The SGM held on 8th September 2018 adopted the amended bye-law, Rules and Regulations as per the judgement of the Hon'ble Supreme Court of India dated 9th August 2018.



2. Grant from BCCI has been taken credit for during the year on receipt basis as disclosed under note no I A on significant accounting policy to the accounts. An amount of Rs.71.5 crores (including T/20 Hosting Subsidy of Rs 1.5Cr) has been received during the year from BCCI which has been taken credit for as income in line with the above policy which has been approved by the Apex Council meeting held on 21.12.2024. The amount has been recognized and apportioned between Subvention and IPL subsidy in the ratio of 75:25 based on ratio at which amounts were received separately towards these in the preceding years. The effect of change in accounting policy is not ascertainable.
3. Loans and Advances include:
- i) Net amount of Rs.4,86,576 (Excess amount paid and advance recoverable of Rs.9,88,664 as reduced by Security deposit and retention outstanding for adjustment / set off of Rs.5,02,088) due from a contractor is long outstanding, pending settlement of the issues involved by the management of the association with the parties. In view of the settlement of accounts pending and final decision on the matter by the General Body and based on exchange of letters, the amount is considered good and recoverable at this stage and no provision has been made towards the possible loss on these accounts.
- ii) Advance for Pitch preparation Kasaragod under Schedule XI represents an amount of Rs. 37,57,647/- paid to Mr. Harris Choori, former President of Kasaragod DCA through DCA during previous years, as advance for purchase of clay, sand and labour charges for pitch preparation at Kasaragod and Thekkumbhagom. The settlement against the advance has not been recognized in the books pending acceptance of the claim statement submitted by him for want of supporting documents. Mr. Harris Choori has filed a petition before the Ombudsman cum Ethics officer of the Association which is pending for final disposal. Similarly, against advance for tournament during prior year an amount of Rs. 4,93,657/- is pending for settlement as on date.
- iii) Certain overdue balances outstanding for more than a year carried forward in the accounts in debit aggregating to Rs. 26,61,496 including amount due from state associations Rs. 1,61,829 and in credit aggregating to Rs.28,11,383.58 are as such considered recoverable / payable by the management taking into account the facts and circumstances of the individual issues involved. Since the management is confident of recovery of the debit balances, no provision is considered necessary at this stage. A suit has been filed for recovery of Rs.5.17 lakhs from M/s Eternal Sports Pvt Ltd towards reimbursable expense incurred in connection with KCA Paragon Stimulus Under 13 school tournament during the preceding year.
- iv) Security Deposit given to GCDA amounting to Rs.10 lakhs, during the year 2010-11 in connection with One Day International 2010-11 is subject to confirmation as on 31.03.2024.
- 4.
- (i) Amount payable to BCCI as on 31.03.2024 as per books of the association is Rs.1,17,94,294/-, while amount due to association as per account statement of BCCI is Rs.1,20,94,124/-. Difference noted in reconciliation of BCCI books with KCA



books has been communicated to BCCI for clarification/details pending which no adjustments has been made in books.

5. The differences noted in the reconciliation of balance with DCAs as per the audited financials submitted by all DCAs except Kottayam and Idukki have been communicated to them and adjustment entries, if any required will be made in the accounts for the subsequent year after confirmation in the executive committee of the DCAs. Audit of Kottayam and Idukki are in the process of completion. The accounts of DCA, the transactions of which are done in the PAN of KCA and which do not have a separate legal existence, have not been consolidated due to practical difficulties and hence this financial statement is prepared on a standalone basis only.
6. Trichur DCA and Kottayam DCA were under suspension/direct KCA administration as per the decision of the General Body of the Association for a period from 28.08.2017 – 07.10.2020 (Trichur DCA) and up to 23.03.2019 (Kottayam DCA). The administration of DCA resumed after conducting elections to the Executive Committee on 07.10.2020 and 28.11.2021 respectively. The administrative expenses of DCA's were incurred directly by KCA during the said period and has been accounted as "Grant amount Recoverable from DCA", the expenditure incurred till balance sheet date being Rs.15,80,920/- (Trichur) and Rs.9,03,379/- (Kottayam DCA). The said amount will be accounted as Annual Grant to the respective DCA in the year in which the accounts are duly approved by the Executive Committee of the DCA.
7. Retentions on account of KVAT amounting to Rs. 16,28,242 and WWF amounting to Rs. 50,74,982/- from the bills of contractors to ensure remittance of the same is pending payment as on date on account of practical difficulties in effecting such remittance. Interest payable on account of the said liability has not been provided for as the retentions are in lieu of the liabilities of the contractors.
8. An amount of Rs.30 lakh was paid in the previous years from 2014-15 to Definition Labs Business Support Systems Pvt Ltd for development and implementation of an ERP Software by 30/12/2015, vide agreement dated 19.11.2014. They entrusted the said work to Zine Mind Technologies Pvt Ltd and the work is pending completion as on date. ERP implementation is in deployment/ testing stage. During the previous year, the license for the software had expired. Association will be renewing the license only after completion of testing of the various modules. However, considering the time lag in the completion of the work and associated uncertainties, provision for loss has been made for the outstanding advance of Rs.30 lakhs during the preceeding year.
9. Work in Progress in leasehold land includes Rs.1,95,610/- without movement for 6 years as on the date of balance sheet since the expenditure on project was deferred by the General Body of the Association. This includes preliminary expenses including architectural fees incurred during previous years. Capital work in progress relating to Thodupuzha (Manakkad) Stadium Project carried forward in the books of Rs.90,49,235/- without any movement for more than 6 years is pending completion as at the end of the year due to non-receipt of Government clearance/approval on the project. Although, necessary approvals for the project had been received during the year, the project remain stagnant pending completion of certain procedural formalities



10. The Association has drawn up a fixed asset register after conducting physical verification of the assets at different locations. A reconciliation of certain assets noted as excess on physical verification conducted in the earlier years with unidentified assets in the register is in progress. The effect of such non-reconciliation and adjustment is not ascertainable as such however the same is not considered material.
11. The One Day International match between India and Australia which was scheduled to be held on 17.10.2010 at Kochi had to be abandoned on account of heavy rains and the entire expenses incurred in connection therewith have been charged to the expenses account of the year 2010-11, the net deficit as per separate statement prepared and audited being Rs.3,18,08,076/-. The Association had lodged a claim with Insurance Company for an amount of Rs.3,18,08,076/- for recoupment of the loss incurred, against which an amount of Rs.2,31,09,656 /-had been received during prior years. Association has filed case with State Consumer forum for the recovery of the balance amount of Rs.86,98,420/-from the insurance company. Though the management is confident of recovering the full amount, considering the uncertainty involved the amount has not been taken credit for. During the year 2019-20, an amount of Rs. 48,62,329/- has been refunded by Cochin Corporation from the entertainment tax of Rs.64,41,250/- paid by the association during 2010-11. Association is following up for the recovery of the balance amount of entertainment tax also from the Cochin Corporation.

12. Contingent Liabilities

- a. An amount of Rs.8 lakhs claimed by Federal Bank in the year 2010 as service charges for carrying out the refund of ticket sale proceeds is disputed by the Association and pending final settlement of the claim, the same is not considered as a liability in the accounts.
- b. Income Tax Assessment Status

Income tax disputes relating to Assessment Years (AYs) 2001-02, 2002-03, 2005-06, and 2009-10 to 2012-13, 2015-16, and 2017-18 have been settled by the Association under the Vivad Se Vishwas Scheme 2024 (VSVS). This decision was taken to bring finality to long-standing litigation and to close long pending litigation, to avoid prolonged uncertainty and legal entanglement and thus focus resources on core activities/ objectives, despite the Association having strong merits in its favour based on favourable decisions from the Hon'ble ITAT in respect of AYs 2010-11, 2012-13, and 2013-14.

Although the Hon'ble High Court of Kerala remanded the ITAT's orders for fresh adjudication in light of the Hon'ble Supreme Court's judgment in *Ahmedabad Urban Development Authority* [(2022) 449 ITR 1, dated 19.10.2022], the Supreme Court did not conclusively determine the taxability of the receipts but only directed the Assessing Officer to re-examine the nature of the receipts. As all amounts received by the Association are applied solely for the promotion of cricket, the Association continues to qualify as a charitable organization eligible for exemption under the Income Tax Act.



A provision of Rs. 27,94,33,807 has been made towards the tax payable for settlement under VSVS, which was remitted in April 2025 after adjusting TDS and advance tax of Rs. 8,48,24,347. Form 4 has been issued by the department confirming the acceptance of the settlement.

Further, TDS amounting to Rs. 13,01,26,518 for AYs 2011-12 to 2013-14, 2015-16, and 2016-17, which was deposited by BCCI on settlement of TDS dispute under VSVS 2020 and deducted from the amounts payable to the Association, has not yet been reflected in the Association's Form 26AS. As per BCCI's communication, corrective steps are being taken to file revised TDS returns. Once the TDS credit appears in Form 26AS, the Association can claim the corresponding refund.

Pending reflection of this credit, the Association has not recognized the said TDS amount as an asset in its books.

ii. A.Y.2006-07

As regards A.Y.2006-07 a demand of Rs.2,02,65,823/-has been raised as per order dt. 30.09.2009 and an amount of Rs.1,93,99,936 has been remitted which is carried forward under loan and advances. Since appeal has been filed with the Hon Supreme Court of India for the years from 2001-02 to 2005-06 which has been remanded to the Hon High Court, the Association has made provision for the liability during the year even though the facts relating to the year are identical to that of the years 2001-02 to 2005-06.

v. A.Y 2014-15

The Income-tax assessment for the A.Y.2014-15 has been completed by the assessing authorities raising a demand of Rs.14,76,54,960 by forfeiting exemption u/S.11 & 12 of the Income-tax Act, 1961, which has been challenged by the Association before Commissioner of Income Tax (Appeals), Thiruvananthapuram strongly as in the earlier years. A petition for rectification of certain significant errors has also been filed with the assessing officer u/S.154 of the Act and in case assessment is rectified as prayed for, the demand would be substantially reduced. Since the Association is confident of succeeding on the issues raised in the grounds of appeal, no provision has been made for the above liability in the accounts. A sum of Rs.50 Lakhs paid by the Association against demand raised is carried forward under Loans &Advances. Stay has been granted by the assessing officer on payment of Rs.2,21,48,244 till disposal of the appeal of CIT (A).

vi. A.Y 2016-17

The assessing officer has forfeited the exemption u/s 11 and 12 of the Income Tax Act vide order dt.30.12.2018 holding that there are receipts in excess of Rs.25 lakhs from trade, business or commerce as provided u/s 2(15) of the income tax Act and that it does not qualify to be a charitable institution and has raised a demand of Rs3,39,27,375/-. The appeal filed by Association has been allowed by the Commissioner of Income Tax (Appeals) vide order dt.30.9.2024.



vii. A.Y 2018-19

The return of income for the year was processed u/s 143(1) dt.30.9.2019 by CPC accepting the returned income. The refund for the year amounting to Rs. 57,90,946 including interest u/s 244A amounting to Rs.4,53,662 has been adjusted against demand of the preceding years.

viii. A.Y 2019-20

The return for the A.Y 2019-20 has been processed u/s 143(1) dt.26.30.2021 by CPC without allowing the exemption u/s 11 and 12 determining the total income for the year at Rs.18,03,29,078 and raised a demand of Rs.7,81,70,901. Gross income for the year has been assessed to tax without allowing any expenses. The Association has obtained interim stay of demand from the High Court of Kerala vide order dt.24.1.2022 for a period of six weeks which has been further extended by three months by order dt 8.3.2022 and for one more month vide order dt.29.09.2022 and further up to 07.04.2023 by subsequent orders.

ix. A.Y 2020-21 to 2024-25

The books of accounts and others records of the Association were under the lock and custody of the Commissioner appointed by the Hon High Court of Kerala vide order dt.13.4.2018 till 2.9.2021. Due to this, the audit of accounts for the year from 2017-18 and consequently that of the subsequent years also could not be completed in time.

The Association could not file the return of income for the A.Ys 2020-21 and 2021-22 within the due date and has filed an application with CBDT for condonation of delay in filing the return of income and claiming of refund of TDS amounting to Rs.2,76,23,950 and Rs.5,10,02,612 respectively.

The return of income for the A.Y 2022-23 was filed within the due date, but Form 10B has been filed only on 14.6.2023 due to delay in completion of audit for reasons stated above. The return has been processed by the department u/S.143(1) raising a demand of Rs.2,23,39,689. Association has filed an application with the Principal Commissioner of Income Tax, (Exemptions) Kochi for condonation of delay in filing Form 10B. The demand is expected to be reduced to Nil once condonation is granted by the Principal Commissioner. Since the delay was due to reasons beyond the control of the Association, there is strong merits in getting the delay condoned and hence no provision is made for the demand as above.

The return filed for the A.Y 2023-24 has been selected for scrutiny u/S.143(3) of the Act and the AO has vide order dt.18.03.2025 has assessed an amount of Rs. 12,67,69,799 as income for the year due to non filing of report in Form 10B. Tax liability of Rs.5,39,19,334 has been adjusted against TDS due for the year. Since the



Association is confident of getting the demand reduced to Nil by filing report in Form 10B, no provision has been made for tax liability as above.

The return filed for the A.Y 2024-25 is pending for processing.

The association has opted to settle the income tax disputes for the A.Y 2001-02, to 2002-03, 2005-06, 2009-10 to 2015-16 and 2017-18 under Vivad Se Vishwas Scheme 2024 (VSVS) to close long pending litigation ,to avoid prolonged uncertainty and legal entanglement and thus focus resources on core activities/ objectives though there is strong merit in favour of the Association on the matters disputed in the appeal based on the decision of the Hon ITAT in favour of the association relating to A.Y 2010-11 and 2012-13 and 2013-14. Though the Hon High Court of Kerala has remanded back the ITAT orders for fresh consideration in the light of the decision of the Hon Supreme Court of India in Ahmedabad Urban Development Authority reported in SC (2022) 449 ITR 1 dt.19.10.2022, since the Hon Supreme Court has only remanded the matter back to the assessing officer for examination of nature of the receipts afresh without passing conclusive order on the taxability thereof. Since all the amounts received are utilized for the promotion of the game of cricket only, the association is carrying on charitable activity eligible for exemption under the Income Tax Act.

On settlement of the disputes from the A.Y 2001-02 to 2017-18, Association is expecting to get a net refund of Rs.11,58,000 after setting off the liabilities amounting to Rs 27,77,05,323 against tax/ TDS already remitted over these years. This is however subject to the getting credit for TDS of Rs.17,99,33,767 paid by BCCI in favour of the Association on settlement of their TDS disputes with the department by availing the benefits of the earlier VSVS 2020. Credit for the above TDS is not reflecting in Form 26AS of the Association, but as informed by BCCI, they have taken up with CBDT to issue circular to Income Tax authorities to give credit for TDS settled by BCCI in favour of all the Cricket Associations across India. Since there is no credit for TDS of Rs.17,99,33,767 in Form 26AS and there is only a communication from BCCI regarding TDS remitted, TDS asset has not been recognized in the books of the Association. Additional liability that may arise on passing of the order by the department is not ascertainable at this stage and hence not provided for.

The effect of the decision of the Hon. Supreme Court of India in ACIT (Exemptions) vs. Ahmedabad Urban Development Authority (2022) 143 taxmann.com (SC) on the tax liability of the Association is pending to be ascertained. The association is of the opinion that since it is not carrying out any commercial activities, the ruling of the Hon Supreme Court of India will not invite any tax liability on the Association. No provision has been made for tax liability for the year based on the advice as above.

- c. The Association has during the prior year received a demand notice No. INS (4) 848/13 dt.11.07.2013 from Dist. Registrar, Ernakulam based on Government Order dt.19.06.2013 cancelling the waiver of the payment of stamp duty of Rs.2,49,57,900



(originally granted vide order No GO(P) 235/2009/TD dt.22.12.2009) on the purchase of 9 Hectare 69.23 areas of land in Eda Kochi. The Association has filed a writ petition against the demand with the Hon'ble High Court of Kerala and the said demand has been stayed by the Hon'ble High Court vide order dt.06.09.2013 on payment of Rs.1 Crore. The writ petition has been disposed of by directing the State Government for taking a decision in the matter afresh after hearing the Association after considering relevant aspect of the matter. Pending finalization of the matter no provision has been created for the demand raised.

- d. As per terms of lease agreement with GCDA for the international stadium at Kaloor, annual lease rent payable was Rs.10 lakhs with an annual increment of Rs.50,000 every year. In addition to the above, monthly rent of Rs 10,000 has to be paid for the office space occupied by the project office of the association. Based on the directions from GCDA, the stadium has been handed over to All India Football Federation (AIFF) for equipping the stadium for the FIFA 2017 football match. Association has represented to GCDA for waiver of lease rent for the period up to which the stadium is in the custody of AIFF and hence the annual lease rent and respective increments in rent due has not been paid since February, 2017 which aggregates to Rs.70,50,000 (10 lakhs with 50,000 increment every year as per MoU dated 30/08/2014) for reasons stated therein.
 - e. Trivandrum Corporation has raised a demand for payment of Entertainment Tax amounting to Rs.66,44,392/- in relation to the T20I between India and West Indies conducted in Thiruvananthapuram on 8.12.2019. The Association has objected to the demand on the ground that the demand for Entertainment Tax was raised after effecting sale of tickets and hence the amount was not collected from the Spectators. Further, the international match allotted by BCCI to the association is hosted as part of /solely for the purpose of promoting cricket in the state or as part of objectives of the association. The matter has been taken up with the Government of Kerala and the association is hopeful of a favorable order from the Corporation waiving the demand and hence no provision has been made in the accounts towards the demand.
13. The expenditure incurred for the proposed stadiums at Eda Kochi amounting to Rs.94,18,388/- is carried forward under Capital Work in Progress in anticipation of the environmental clearance from Govt. of India. The Association is confident of favorable outcome in this regard.
 14. The enquiry committee constituted to examine allegation against Mr. Sirajuddin (a former Hon. Joint Secretary) of the Association has identified misappropriations of Rs.3,16,685/- and debited to the account of the party as a recoverable amount. Stay order has been obtained by Mr. Sirajuddin in his favor and the recoverability of this amount is doubtful.
 15. A sub-committee was constituted by the Central Council and Special General Body meeting of the Association held on 26.11.2017 to enquire into the allegations against its former office bearer (President (2013-2017) and secretary (2005-2013). The enquiry committee quantified the damages/ loss sustained by the Association due to misfeasance,



malfeasance and non-feasance by the former office bearer as Rs.2,16,80,682/- including Rs.3 lakhs paid as rent deposit. The report of the sub- committee was filed with the Ombudsman cum Ethics officer of the Association with whom the petition against the said person was filed by a third party. After considering the report and hearing the various parties involved, the Ombudsman passed an order dt 6.7.2018 to recover the amount quantified by the sub-committee along with interest @ 6% from the said person by filing the copy of the order with appropriate civil court. In the meantime, former office bearer has obtained an interim stay from the Hon. High Court of Kerala by filing writ petition against taking any coercive proceedings for recovery of the amount till further order. Since the matter is now pending before the High Court and the realization of the amount quantified by the enquiry committee is not ascertainable, the same has not been recognized in the books of accounts. Credit for amounts that is recovered will be taken in the year of actual recovery.

16. Steps are being taken to obtain mutation certificates in respect of land at Edakochi carried forward under Fixed Assets costing Rs.27,08,83,661/-from the revenue authorities, which is pending due to procedural formalities to be completed.
17. An amount of Rs. 44,48,066 due from Karyavattom Sports facilities Ltd (KSFL) towards reimbursement of various expenses incurred by the association during the current and previous years is subject to confirmation from KSFL. Additionally, during the year 2021-22 an amount of Rs 1,28,56,017 was incurred by KCA towards Field of Play (FOP) refurbishment activities carried out at Karyavattom Sports Hub Facility due to the damage caused by the military recruitment rally and preventive maintenance of floodlights at the stadium which is pending for settlement as on 31.03.2024.
18. No Provision has been made for accruing liability on account of retirement gratuity in the accounts and the liability has not been actuarially ascertained. As per the practice followed, gratuity has been accounted on cash basis.
19. In the period 2023-24, KCA hosted a T20I between India and Australia on 26.11.2023. The accounts have been audited by M/s Jagss and Company, Chartered Accountants, Trivandrum.
20. Balance with ICICI Bank limited Account no 626201085146 aggregating to an amount of Rs.26,077/- is subject to confirmation.
21. Interest income from Federal Bank Ltd. for the year as per Form 26AS is higher by an amount of Rs.32,321. On taking up the matter with the bank, it was observed that the income pertains to the interest on Fixed Deposit of Pathanamthitta DCA, a unit of KCA. TDS as per 26AS is also higher by Rs. 3,231/- due to the aforementioned reasons for which an entry has been passed by crediting the concerned DCA.
22. As per the email communication dt.1.9.2019 from the Hon'ble Supreme Court appointed committee of administrators recorded in the minutes of the Annual General Meeting of the Association held on 11.10.2019, the administrative expenses of the State Associations should ideally be 5% of the total income of the SCA including the expense of office of the Ombudsman. The administrative expense of the Association actually incurred after



excluding finance charges, salary of coaches/ curators, ground rent of stadiums and other non-recurring expenses like Advocate Commission expense, ombudsman office expense etc., expenditure purely of administrative nature was 3.80 %.

23. The General body in its meeting held on 22.03.2021 has decided to release grants to DCAs (branches of KCA) on actual reimbursement basis in place of payment of lumpsum amount of Rs. 10 lakhs per DCA due to decrease in activities. During the year an amount of Rs. 1,83,32,015 has been paid/ payable to DCAs as grant on reimbursement basis. Expenses relating to Thrissur and Kottayam has been met directly by KCA since the executive committees of these DCAs were under suspension and the amount is carried forwarded as "Grant amount recoverable from DCA" under "receivable from DCAs" which will be adjusted as grant on approval of the executive committees of the respective DCAs. The payments are made after adjusting the amounts incurred by KCA directly on behalf of DCAs.

24. Previous year's figures are re-grouped and re-classified wherever necessary to suit current years' lay out.

JAYESH
GEORGE

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Date: 2025.06.07
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President

Vinod S
Kumar

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Date: 2025.06.07
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Hon. Secretary

K M
ABDUL
RAHIMAN

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Hon. Treasurer

