



R P S AND ASSOCIATES

Chartered Accountants

G-2/G-17, Raghuraj Enclave, Krishna Marg, C-Scheme, Jaipur-302001 Rajasthan

Phone : 9414041290, 141-2377290, E-Mail : rpscafirm@gmail.com

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF RAJASTHAN CRICKET ASSOCIATION, JAIPUR"

Report on the Financial Statement

We have audited accompanying financial statement of "RAJASTHAN CRICKET ASSOCIATION JAIPUR, which comprise the Balance Sheet as at 31stMarch, 2022, the Statement of Income & Expenditure for the year then ended on that date.

Management's Responsibility for the Financial Statements

The Association 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 Association in accordance with the Accounting Standards, as applicable to the institutions and in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Association's preparation and fair presentation of the financial statements 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 association internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the financial statements.

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



Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India. Subject to below qualifications:

1. From the Year 2019-20 the executive body of association has changed the method of accounting from mercantile basis to cash basis.
 - (a) In the case of the Balance Sheet of the state of affairs of the Association as at 31st March 2022.
 - (b) In case of the Statement of Income and Expenditure of the excess of income over expenditure for the year ended on that date.

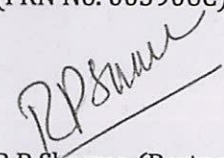
Report on other Legal and Regulatory Requirement

- (a) 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.
- (b) In our opinion proper books of account as required by law have been kept by the association so far as appears from our examination of those books.
- (c) The Balance Sheet and the Statement of income and expenditure dealt with by this Report are in agreement with the books of accounts.
- (d) Association has pending litigation with income tax and service authorities which may impact its financial position.

Place: Jaipur
Dated: 03/09/2022



For RPS & ASSOCIATES.
Chartered Accountants,
(FRN No. 003906C)


R.P Sharma (Partner)

M.No. 072742
UDIN-

RAJASTHAN CRICKET ASSOCIATION
BALANCE SHEET AS AT 31.03.2022

LIABILITIES		Schedule	Amount (Rs.)
Corpus Fund		1	42,848,147.00
Infrastructure Subsidy From BCCI			63,986,697.00
General Reserve/Fund		2	684,258,002.64
Special Reserve for Cricket development & Activities Less:- Utilised during current year and Transferred to General Reserve	115,000,000.00 (115,000,000.00)		-
Income & Expenditure Account		3	157,515,054.94
Current Liabilities		4	7,746,976.23
Net Current Liabilities Old		7	2,714,691.50
Total			959,069,569.31
ASSETS		Schedule	Amount (Rs.)
Fixed Assets (including WIP)		5	530,062,894.00
Investments			NIL
Current Assets, Loans and Advances		6	418,619,659.25
Cash and Cash Equivalents		8	10,387,016.06
Total			959,069,569.31

Significant Accounting Policies & Notes on the Accounts as per Schdule 15

As per our seprate report of even date attached
For Rajasthan Cricket Association

For RPS AND ASSOCIATES
Chartered Accountants
FRN No.0003906C

Mahendra Sharma

Mahendra
Sharma

Hony.Secretary

Mahendra

Mahendra
Nahar

Hony.Jt Secretary

Krishan

Krishan
Nimawat

Hony.Treasurer



RAJENDRA PRASAD SHARMA

(Partner)

MI No. 072742

Place: Jaipur

Date: 03/09/2022



RAJASTHAN CRICKET ASSOCIATION
INCOME AND EXPENDITURE FOR THE YEAR ENDING 31.03.2022

INCOME	Schedule	Amount (Rs.)
Income from Subsidy, Affiliation and Related	9	389,087,407.00
Other Income	10	21,207,303.64
Interest Income	11	4,798,429.00
Total		415,093,139.64
Expenditure	Schedule	Amount (Rs.)
Expenditure on Cricket Tournament	12	178,270,065.86
Other Cricket Establishment Expenses	13	162,782.40
Ground Expenses	14	2,978,168.00
Cricket Administrative and Other Expenses	15	69,585,780.44
Depreciation	5	6,581,288.00
Excess of Income over Expenditure		157,515,054.94
Total		415,093,139.64

Significant Accounting Policies & Notes on the Accounts as per Schedule 15

As per our separate report of even date attached
For Rajasthan Cricket Association

For RPS AND ASSOCIATES

Chartered Accountants

FRN No.0003906C

Mahesh Sharma
Mahendra
Sharma
Hony. Secretary

Mahendra Nahar
Mahendra
Nahar
Hony. Jt Secretary

Krishan Nimawat
Krishan
Nimawat
Hony. Treasurer

RPS Sharma
RAJENDRA PRASAD SHARMA
(Partner)
M No. 072742

Place: Jaipur
Date: 03/09/2022



RAJASTHAN CRICKET ASSOCIATION
Schedules of Balance Sheet and Profit and Loss A/c for the year ending 31 March, 2022

1) Corpus Fund

Particulars	Amount
Opening Balance	42,848,147.00
Total	42,848,147.00

2) General Reserve

Particulars	Amount
Opening Balance	76,074,609.11
Add:- Previous Year's Special reserve utilised in this year therefore transferred to General Reserve	115,000,000
Add:- Income & Expenditure opening balance transferred to General Reserve	493,183,394
Total	684,258,003

3) Income and Expenditure Account

Particulars	Amount
Surplus for the Year	157,515,054.94
Total	157,515,054.94

4) Current Liabilities

Particulars	Amount
Duties and Taxes	1,803,136.00
ESI Payable	13,396
PF Payable	137,967
GST liability against ITC taken (Refer Note 13)	5,792,477
Total	7,746,976.23

6) Current Assets, Loans and Advances

Particulars	Amount
Deposits	
GST Cash Ledger	4,775,006.00
Net GST Input	5,993,627.14
Deposit for Flat	243,000.00
Deposit with Man Ind. Corpn. Ltd.	640,000.00
Security Deposit Gas Connection	3,175.00
Sundry Debtors	234,349.47
Advance given for IPL XI	17,000,000.00
Advance given to Parties	53,242,438.08
Unadjusted Advance Old/ICICI Bank	681,414.00
GST Under Protest A/c	2,407,130.00
Income Tax Demand (TDS)-Under Appeal	1,784,574.00
Income Tax Demand (Under Appeal)	241,325,694.01
International cricket Council (ICC)	6,342,518.00
Service Tax Under Protest	1,416,490.00
TDS Receivable (2020-21 = 46569812, 2021-22 = 35620633)	82,190,445.55
TCS Receivable	209,980
GST TCS Receivable	129,818
TOTAL	418,619,659.25

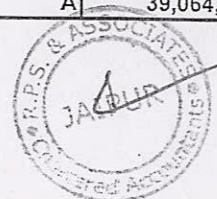
7) Net Current Liability Old:-

Particulars	Amount
(Income and Expenses Accounted Till 31.03.2019 But Payment not made/received)	
Current Liability (Old)	
Outstanding Liability Old	1,000,000.00
Provision for Expenses Old	24,284,794.00
Sundry Creditors	9,548,928.50
Security Deposits Old	600,000.00
EMD Old	988,000.00
Security Deposit (Tender) Old	2,534,040.00
With Held Liability	109,020.00
A	39,064,782.50

Mahesh Sharma



Asst. Comptroller & Auditor



RAJASTHAN CRICKET ASSOCIATION

Schedules of Balance Sheet and Profit and Loss A/c for the year ending 31 March, 2022

Net Current Assets Old

Particulars		
Current Asset (Old)		
Sundry Debtors		
Jaipur IPL Cricket Pvt. Ltd.-		10,423,417.00
State Bank Of India - Jaipur		4,500.00
The Board of Control for Cricket in India		25,922,174.00
	B	36,350,091.00
Net Current Liability	A-B	2,714,691.50

8) Cash and Cash Equivalents

Particulars		Amount
Cash-in-hand		
		2,811,110.00
Bank Balances:		
AXIS BANK SB A/C NO 914010045326708		1,511,490.70
Hdfc Bank SB A/c No. 50100228368688		5,303,312.70
ICICI Bank SB A/c No. 001201070728		761,102.66
	TOTAL	10,387,016.06

9) Income from Subsidy, Affiliation and Related

Particulars		Amount
Subsidy from BCCI for Matches		
		29,875,000.00
Adhoc Subsidy from BCCI		
		300,000,000.00
Income from Affiliation and Entry Fees from District		
		10,400.00
India Vs Newzealand Income (including sale of tickets amounting Rs. 2.54 Crore)		
		41,202,007.00
India Vs Newzealand In-stadia Rights Income		
		18,000,000.00
	TOTAL	389,087,407.00

10) Other Income

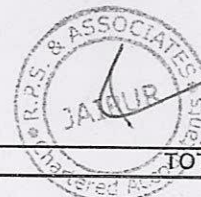
Particulars		Amount
Ground Booking Income		
		965,000.00
Match Fees Income		
		17,615,262.00
Reimbursement Income (From BCCI)		
		323,823.00
Tender Processing Fees		
		617,118.64
Facility Charge received from academy		
		1,610,510.00
Sale of Scrap		
		75,000.00
Miscellaneous Income		
		590
	TOTAL	21,207,303.64



11) Interest Income

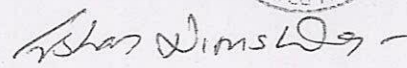
Particulars		Amount
Banks		
Interest on AXIS BANK SB A/C NO 914010045326708		2,990,262.00
Interest on HDFC BANK SB A/c No.00541450000738		8.00
Interest on HDFC BANK SB A/c No.50100228368688		1,785,623.00
Interest on ICICI Bank SB A/c No. 001201070728		22,412.00
Interest on Yes Bank Ac No.002494600002195		124.00
	TOTAL	4,798,429.00

12) Expenditure on Cricket Tournament

Coaching Camp		257,247
National Cricket Activity		67,937,860
Other Cricket Activity		21,900,766
RCA Cricket Academy Expenses		-
Seminar Expenses		3,034,185.10
Election/AGM of DCA's-Observer		24,064.00
State Cricket Activity		27,474,702.16
International Tournament Expenses		57,641,241.80
	TOTAL	178,270,065.86



Mahesh Sharma 


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RAJASTHAN CRICKET ASSOCIATION
Schedules of Balance Sheet and Profit and Loss A/c for the year ending 31 March, 2022

13) Other Cricket Establishment Expenses	
Particulars	Amount
Infrastructure Development to DCA's	162,782.40
TOTAL	162,782.40

14) Ground Expenses	
Particulars	Amount
Ground Expenses SMS AND MANSAROVAR	2,978,168.00
TOTAL	2,978,168.00

15) Other Administrative Expenses	
Particulars	Amount
Advertisement Expenses	1,866,066.00
Audit Fees	250,000.00
Boarding and Loading Expenses	95,720.88
Computer Expenses	97,488.03
Conveyance Expenses	957,448.00
Courier and Postage Charges	50,011.00
Dormant Balances Written Off	30,125.03
GST - Input /Receipt. (Ineligible)	948,123.09
Cricket Promotion Expenses	6,408.00
Electricity Expenses	602,020.00
ESI RCA	118,932.00
Excess/Short Provision for Expenses	10,000.00
Excess/Short Payment Written Off	11,648.00
Exgratia Expenses	1,340,944.00
Cricket Monitoring Equipment and Other Expenses	1,522,900.85
Travelling Expenses Overseas	4,476,000.00
Guest Entertainment Expenses	419,240.14
GST Late Filing Fees	950.00
House Keeping Expenses	543,390.24
Hospitality Expenses	181,424.68
Internet Expenses	17,132.30
Interest Paid on TDS	110,832.00
Interest and Penalty paid on PF/ESI	110,317.00
Medical Expenses	399,793.00
Meeting Expenses	3,269,645.16
Mobile and Telephone Expenses	70,456.60
Misc Expenses	3,097.51
News Paper and Periodicals	14,935.00
Office Expenses	213,245.44
Press and Media Expenses	350,911.06
Photocopy Machine Expenses	6,875.00
Provident Fund RCA	777,448.00
PF & ESI Consultant Exp.	25,740.00
Professional and Legal Expenses	18,205,134.28
Professional Fees to DCA Coaches	49,267.00
Printing and Stationery	126,149.47
Repair and Maintenance	9,239,370.21
Retainership Expenses	13,617.00
Round Off	(224.94)
Salary Expenses	10,672,371.00
Signages Expenses	49,135.00
Software Maintenance and Development Expenses	316,348.14
TDS Return Filing Charges	730.00
TDS Late Filing Fees	2,400.00
Trainer Expenses	51,095.00
Trophy and Momentos	17,282.00
Transportation Expenses	31,291.00



Mahesh Sharma



Asst. Secy

RAJASTHAN CRICKET ASSOCIATION

Schedules of Balance Sheet and Profit and Loss A/c for the year ending 31 March, 2022

Tv/cable Connection Expenses	23,822.00
Travelling Expenses	8,409,311.27
Voluntary GST Liability	3,479,414.00
TOTAL	69,585,780.44

As per our separate report of even date attached
For Rajasthan Cricket Association

For RPS AND ASSOCIATES
Chartered Accountants
FRN No.0003906 C



Mahendra Sharma

Mahendra
Sharma
Hony.Secretary
Place: Jaipur

Mahendra Nahar

Mahendra
Nahar
Hony.Jt Secretary

Krishan Nimawat

Krishan
Nimawat
Hony.Treasurer

RAJENDRA PRASAD SHARMA

RAJENDRA PRASAD SHARMA
(Partner)
M No. 072742



Date: 03/09/2022

Schedule- 15
ACCOUNTING POLICIES AND NOTES ON ACCOUNTS AS AT 31.03.2022

I. SIGNIFICANT ACCOUNTING POLICIES

1. Brief Profile

The Rajasthan Cricket Association (RCA affiliated with The Board of Control for Cricket in India), is Registered as a Sports Association under The Rajasthan Sports (Registration, Recognition and Regulation of Association) Act, 2005 with the main Object to promote and develop the game of cricket in the State of Rajasthan. The RCA is also in process to have new international cricket stadium at Jaipur of which the construction is in progress, the land of 100 acres allotted by JDA has been registered in the name of RCA. RCA is having regular activities of having matches and tournaments of different age groups and organizing the coaching camps.

2. Accounting Convention

Upto Financial Year 2018-19 Financial statements were prepared in accordance with the generally accepted accounting principles under historical cost convention, following the accrual system of accounting. However with effect from 1.04.2019 the method of accounting has been changed from mercantile system to cash basis system of accounting.

The RCA is Registered Under Section 12A of Income Tax Act 1961, being Charitable Trust both cash and accrual basis of accounting options are available to RCA. For better presentation of accounts and compliances, RCA management has decided to change the said basis of Accounting. Accordingly, the expenditure and the income which are paid and received during the year are accounted for in the income and expenditure Accounts, loan and advances payable / receivable and assets acquired are shown under corresponding head in the balance sheets. The old liability and receivable prior to change in accounting method are being carried under respective head. The Taxes and duties received/deducted are shown under respective head of current assets / current liability.

3. Transfer of balances and utilization of set apart amount-

Out of total of Opening Fund Balance of Rs. 68,42,58,003.16 amount of Rs. 11,50,00,000 carried forward for Previous Year 2020-21 u/s 11(2) which was transferred to special reserve in the previous year has been transferred back to General Reserve on account of it being utilized during the current year. Likewise a sum of 4,60,00,000 was also being carried for Previous Year (2018-19) u/s 11(2) which is also utilized during the current year. The balance of Income & Expenditure of the previous years amounting Rs. 49,31,83,394 has been transferred to General Reserve. The Current year income of Rs. 15,75,15,053.28 is shown under Income & Expenditure head.

4. Use of Estimates

The preparation of financial statements requires estimates and assumptions that affect the reported amount of assets, liabilities, revenue and expenses during the reporting period. Although such estimates and assumptions are made on a reasonable and prudent basis taking into account all available information, actual results could differ from these estimates and assumptions and such differences are recognized in the period in which the results are crystallized. However due to change in accounting system the same does not impact to the financial system.

5. Fixed Assets

- a) Fixed Assets are valued at cost less depreciation.
- b) Cricket consumable items like cricket balls, kits and clothing are taken as consumed as and when purchased.

6. Depreciation

Depreciation on Fixed Assets has been provided on WDV method at the rates specified in the Income tax Act, 1961. Capital work in progress is not depreciated.

7. Revenue Recognition

- a) Revenue from matches undertaken by the Association is recognized on the realization from the matches played during the year.
- b) BCCI released the subsidy to State Cricket Association as per their internal policy/procedure. Subsidy from BCCI (The Board of Control for Cricket in India), is determined by BCCI at their level, which is not known to the RCA till the BCCI informed to RCA and request to raise the invoice for the said subsidy. The same is recognized as revenue after invoice is raised and realized during the year.
- c) Membership fees, Entry and Affiliation fee are recognized on receipt basis.

Harshdeep Singh

Prakash Kumar



8. Provisions and Contingent Liabilities

A provision is recognized when the company has a present obligation as a result of a past event and it is probable that an outflow of resources will be required to settle the obligation and in respect of which a reliable estimate can be made. Provisions are determined based on management estimate required to settle the obligation at the balance sheet date of judgment of the management/ Independent experts. These are reviewed at each balance sheet date and are adjusted to reflect the current management estimate. Since RCA is following cash system of Accounting no provisions are made. Legal disputes and legal cases are inevitable in the cricket era so future liability may or may not arise, as and when liability will arise and paid it will be accounted for accordingly.

9. Employees Benefits

The employees benefits are recognized based on the terms of the employment.

10. Impairment of Assets

The carrying amounts of relevant assets are reviewed at each balance sheet date to determine whether there is any indication of impairment. If any indication exists, then assets recoverable amount is estimate and impairment loss is recognized whenever the carrying amount of the asset exceeds the recoverable amount.

11. All Sundry Creditors/Sundry Debtors/Impress Accounts/Sundry Deposits/Bank Balances debit and credit balances are subject to confirmation. Paytm Receivable account is showing Rs. 2,29,330 same has been accounted for however it is subject to adjustment as and when final settlement is done with Paytm.

12. The Sundry Debtors have increased only on account of reduction of certain expenditure inadvertently credited to the Debtor's Ledger instead of Payable in Previous years. Such payable has been adjusted by BCCI in the current Bill. Hence there has been no provision of any income which is not received during the year being cash basis system followed by entity.



13. There is mismatch in GST as per books and GST as per portal because RCA follows cash basis of accounting and hence transactions are recorded when actual payment is made whereas on GST portal transactions are recorded as per accrual basis.

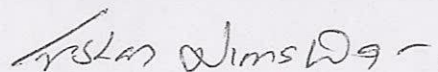
The Reconciliation of GST Input as per books and as per GST Portal is as follows :-

Particulars	Amount	Remarks
Input Balance as on 31st March 2022 as per GST Portal :-	5,993,630.14	Balance in GST Credit Ledger
Less :- Input Balance as per Books (in Tally)	(201,152.91)	Net GST Input in Tally
Total Difference	5,792,477.23	
Input pertaining to F.Y. 2022-23	4,821,144.19	
Input pertaining to F.Y. 2017-18 to 2021-22	971,333.04	

14. A GST bill raised in March 2021 amounting Rs. 56,25,000 was received in April, 2021. GST was paid in the month of March 2021 return because GST is to be paid on accrual basis, due to this 26AS and books shows difference.

15. The Construction of New International Stadium (Phase-1) having seating capacity of 40000 persons, has been awarded on open tender basis (the lowest) to M/S Dee Vee Projects Ltd. At Net estimated price of Rs. 266.29 Crore as per BOQ basis. The contractor has submitted bills for the work done upto Feb 2022 of which the architect has certified the work done of Rs. 50,02,94593 upto 31/03/2022. Since the assessee is following Cash Basis of accounting the actual payment made of Rs. 22.50 crore to the contractor has been debited to construction WIP of Jaipur International Stadium. Likewise the actual fees of architect has also been accounted for the actual payment made till date on this stadium as per their bill in WIP i.e. Rs. 1,28,35,389. (Rs. 98,53,189 + Rs. 29,82,200)

Mahesh Chandra







16. The returns of income has been filed on the basis of audited accounts for each year recognizing actual income from BCCI billed and received and TDS deducted on the same by BCCI till F.Y. 2020-21. The TDS deducted was also reconciled with Form 26AS till filing of Tax return. It has however been noted that BCCI has shown certain amounts (other than amount billed by RCA and paid by BCCI) and deducted TDS after November, 2021 related to earlier years upto March 2020. RCA has written to BCCI how such amounts appear in 26AS of RCA and how we can claim such TDS of which neither bills have been raised nor payment has been received. The same is under rectification/discussion by BCCI and till now no reply has been received.

RCA is following cash basis system of accounting and the subsidy is also decided by BCCI hence as such there was no impact on the Financial Statements of RCA as such.

17. During the year the amount of Rs. 7,17,38,489 i.e. balance of Capital Work in Progress account was transferred to the following accounts in the given manner:-

1. Construction Work in Progress New Stadium Jaipur	Rs.	2,982,200.00
2. New Cricket Stadium Land - Udaipur	Rs.	60,005,000.00
3. Construction Work in Progress old as closing balance	Rs.	8,751,289.00

18. Advances :-

Various old advances are being continued as Loans and Advances for which the management has taken up the matter for examining detail and obtaining bill to the respective parties.As and when the same is verified the same will be adjusted.

19. Impact of change in Accounting Policy :-

Due to change in Accounting Policy the earlier years Current Liability and Current Assets which were accounted as Income/Expenses but not paid/not received, have been isolated and separate schedule with name Current Asset have been prepared and Shown. Any transaction related to these item would be Accounted for in the said Account only. These also amounted as net Adjustment due to change in Accounting.

20. Tax Related notes on Accounts are as follows :-

1) Status of Income Tax Assessment Proceedings

1. **A.Y. 2006-07 & 2007-08** – The Total demand for these two years has been stayed by the Hon'ble High Court and it is pending as stayed

Cricket Association till the Hon'ble ITAT and all refund of earlier taxes has been proposed to be made but since the same has not been received till 31/03/2022 the same could not be accounted for. The Department is in appeal for Year 2009-10 and 2010-11 before the Hon'ble High courts of which hearing is before the Hon'ble High court.

3. **A.Y. 2015-16** - The Appeal before Hon'ble ITAT for 2015-16 and (2009-10 set aside matter for addition of Rs. 2 Crore.)has been considered and delay in filing appeal has been condoned and matter has been referred back to AO. Since matter is also covered their is no demand expected.

4. **A.Y. 2016-17** - The matter is before CIT (Appeals) against rectification u/s 154, no demand is expected.

5. **A.Y. 2017-18** - The matter has been referred to A.O. for settlement of application/assessment/rights of rectification.

6. **A.Y. 2018-19** - The matter has been assessed as per return filed.

7. **A.Y. 2019-20** - The matter has finally been assessed after 154 in favour of RCA as per return filed.

Mahesh Sharma



Arjun Jaiswal



8. A.Y. 2020-21 - Assessment u/s 143(1) has been completed and refund has been adjusted in earlier demand but the claim of amount of Rs. 2.56 crore not utilized upto 5 years has been disallowed. The rectification has been filed to allow the same.

The Refund of the assessed matters/decided issues upto Hon'ble ITAT /A.O./CIT has been issued/adjusted in the current Financial year i.e 2022-23, The necessary entries will be made only in the current Financial Year i.e. 2022-23 as the RCA is following cash basis system of accounting.

In net all the amount deposited are shown as recoverable from department.

2) Status of Goods and Service Tax proceedings

The amount of Rs. 26,07,130 has been deposited as advance for GST/Service Tax demand of which appeal is pending.

As per our separate report of even date attached
For Rajasthan Cricket Association



For RPS AND ASSOCIATES
Chartered Accountants
FRN No.0003906C

RAJENDRA PRASAD SHARMA
(Partner)
M No. 072742

Mahendra
Sharma
Hony.Secretary
Place: Jaipur
Date: 03/09/2022

Mahendra
Nahar
Hony.Jt Secretary

Krishan
Nimawat
Hony.Treasurer



**RAJASTHAN CRICKET ASSOCIATION
FIXED ASSETS AND DEPRECIATION CHART**

Schedule 5

Particulars	Annexure no.	Op. Bal	Addition/(deletion)		Transfer	Total	Rate (%)	Depreciation	Closing Balance
			Upto 30.09.2021	After 30.09.2021					
Building	1	38,151,219	-	-	-	38,151,219	10	3,815,122	34,336,097
Furniture & Fixtures	2	11,288,087	9,000	171,550	-	11,468,637	10	1,138,286	10,330,350
Computer & Software	3	86,252	83,475	199,153	-	368,880	40	107,721	261,158
Other Equipment	4	5,648,218	37,794	3,758	-	5,689,769	15	912,895	4,776,874
Cricket Equipment	5	3,949,308	75,666	-	-	4,024,974	15	603,746	3,421,228
Signages		35,177	-	-	-	35,177	10	3,518	31,659
Total		59,158,258	205,935	374,461	-	59,738,655		6,581,288	53,157,367
Work-in-progress:-									
Work-in-progress Jaipur	6	142,731,654	12,070,985	247,273,682	-	402,076,321		-	402,076,321
Work-in-progress Udaipur	7	2,045,399	4,027,518	-	60,005,000	66,077,917		-	66,077,917
Capital Work in Progress	8	71,738,489	-	-	(62,987,200)	8,751,289		-	8,751,289
Grand Total		275,673,800	16,304,438	247,648,143	(2,982,200)	536,644,182		6,581,288	530,062,894

Mahendra Sharma

Prakash Jaiswal



RAJASTHAN CRICKET ASSOCIATION
Annexure 1--Building

Particulars	Op. Bal	Additions		Transfer	Written Off	Total	Rate (%)	Depreciation	Closing Balance
		Upto 30.09.21	After 30.09.2021						
ACADEMY									
Borewell Building	106307	0	0			106307	10	10,631	95,676
Ground & Pitches	12100935	0	0			12100935	10	1,210,093	10,890,841
Indoor	508198	0	0			508198	10	50,820	457,378
Obstacle Park	1616700	0	0			1616700	10	161,670	1,455,030
Swimming Pool	105541	0	0			105541	10	10,554	94,987
Lift	1040649	0	0			1040649	10	104,065	936,584
Electric Installation	606584	0	0			606584	10	60,658	545,925
	751179	0	0			751179	10	75,118	676,061
SMS STADIUM									
East & South Block	8728124	0	0			8728124	10	872,812	7,855,311
Electric Installation	159862	0	0			159862	10	15,986	143,875
Lift at North Block	646931	0	0			646931	10	64,693	582,238
Lift at South Block	613669	0	0			613669	10	61,367	552,302
North Block	7956112	0	0			7956112	10	795,611	7,160,500
Water Tank	210065	0	0			210065	10	21,007	189,059
Players Pavillion-Building	2602588	0	0			2602588	10	260,259	2,342,329
Players Pavillion- Electric Installation	322097	0	0			322097	10	32,210	289,888
Temporary structure erection	75680					75680		7,568	68,112
Total	38151219	0	0	0	0	38151219		3,815,122	34,336,097

Mahesh Sharma 

Asst. Secy. Jms. 19/5 -



RAJASTHAN CRICKET ASSOCIATION

Annexure-2 Furniture & Fixtures

Particulars	Op. Bal	Additions		Transfer	Written Off	Total	Rate (%)	Depreciation	Closing Balance
		Upto 30.09.2021	After 30.09.2021						
Academy-Furniture & Fixture	1,490,246	-	-	-	-	1,490,246	10	149,025	1,341,221
Academy-Kitchenware & Utensils	249,712	-	-	-	-	249,712	10	24,971	224,741
Furniture & Fixtures-RCA	5,173,091	9,000	-	-	-	5,182,091	10	518,209	4,663,882
Photo & Painting	1,501,587	-	-	-	-	1,501,587	10	150,159	1,351,428
Players Pavillion- Furniture & Fixtures	161,396	-	-	-	-	161,396	10	16,140	145,256
OFFICE AT RCA ACADEMY	2,712,055	-	-	-	-	2,712,055	10	271,205	2,440,849
Guard Cabin	-	-	171,550	-	-	171,550	10	8,578	162,973
Grand Total	11,288,087	9,000	171,550	-	-	11,468,637		1,138,286	10,330,350

Mahesh Chaug

Asst. Jms. In-charge



RAJASTHAN CRICKET ASSOCIATION

Annexure-3 Computer & Software

Particulars	Op. Bal	Additions		Transfer	Written Off	Total	Rate (%)	Depreciation	Closing Balance
		Upto 30.09.2021	After 30.09.2021						
Computer and Software (RCA)	7,258.80	-	136,441.00	-	-	143,699.80	40.00	30,191.72	113,508.08
Printer (RCA)	14,030.13	-	-	-	-	14,030.13	40.00	5,612.05	8,418.08
Laptop	64,962.65	83,475.00	62,712.00	-	-	211,149.65	40.00	71,917.46	139,232.19
Grand Total	86,251.58	83,475.00	199,153.00	-	-	368,879.58		107,721.23	261,158.35

Mahesh Sharma



Tester Dimsar



RAJASTHAN CRICKET ASSOCIATION

Annexure 4- Other Equipments

Particulars	Op. Bal	Additions		Transfer	Written Off	Total	Rate (%)	Depreciation	Closing Balance
		Upto 30.09.2021	After 30.09.2021						
Air Conditioner	1,716,897	-	-	-	-	1,716,897	15	257,535	1,459,363
Car Ford Fiesta (RJ 14----0022)	70,249	-	-	-	-	70,249	15	70,249	0
EPBX(Matrix Telephone System)	45,472	-	-	-	-	45,472	15	6,821	38,651
Fire Extinguisher	38,145	-	-	-	-	38,145	15	5,722	32,424
Refrigerator	147,905	-	-	-	-	147,905	15	22,186	125,719
Gyser	3,647	-	-	-	-	3,647	15	547	3,100
Ladder Mobile	26,313	-	-	-	-	26,313	15	3,947	22,366
Lockers	91,973	-	-	-	-	91,973	15	13,796	78,177
Mobile Phone	1,516,098	-	-	-	-	1,516,098	15	227,415	1,288,684
Player's Pavillion- Air Conditioners	27,445	-	-	-	-	27,445	15	4,117	23,328
Player's Pavillion-Ice Cube Machine	37,406	-	-	-	-	37,406	15	5,611	31,795
Room Heater	14,105	-	-	-	-	14,105	15	2,116	11,989
Steel Storage Racks	5,678	-	-	-	-	5,678	15	852	4,826
Vaccum Cleaner	23,696	-	-	-	-	23,696	15	3,554	20,142
Water Cooler	13,044	-	-	-	-	13,044	15	1,957	11,087
Water Pump Machine	3,964	-	-	-	-	3,964	15	595	3,369
Xerox Machine	108,924	-	-	-	-	108,924	15	16,339	92,585
Access Control Machine	111,137	-	-	-	-	111,137	15	16,670	94,466
RFID Time and Attendance	16,078	-	-	-	-	16,078	15	2,412	13,666
Academy-Projector/Screen	9,500	-	-	-	-	9,500	15	1,425	8,075
Academy- Sound System	10,209	-	-	-	-	10,209	15	1,531	8,678
Academy-Air Conditioner	349,073	-	-	-	-	349,073	15	52,361	296,712
Academy- Fire System	130,799	-	-	-	-	130,799	15	19,620	111,179
Academy- Flood Light	356,895	-	-	-	-	356,895	15	53,534	303,361
Academy- Music System	15,598	-	-	-	-	15,598	15	2,340	13,258
Academy Refrigerator	17,817	-	-	-	-	17,817	15	2,673	15,144
Academy-Television	5,020	-	-	-	-	5,020	15	753	4,267
Television	571,244	-	-	-	-	571,244	15	85,687	485,557
Academy Water Heater	69,623	-	-	-	-	69,623	15	10,443	59,179
Academy-Water Softner Plant	17,360	-	-	-	-	17,360	15	2,604	14,756
CCTV Camera-Security System	76,904	37,794.00	3,758	-	-	118,455	15	17,486	100,969
Grand Total	5,648,218	37,794	3,758	-	-	5,689,769		912,895	4,776,874

Mahesh Sharma

Asst. Director



RAJASTHAN CRICKET ASSOCIATION

Annexure 5-Cricket Equipments

Particulars	Op. Bal	Additions		Transfer	Written Off	Total	Rate (%)	Depreciation	Closing Balance
		Upto 30.09.2021	After 30.09.2021						
Bowling Machine	283,704	-	-	-	-	283,704	15	42,556	241,148
Diesel Roller	118,702	-	-	-	-	118,702	15	17,805	100,896
Dugouts	106,574	-	-	-	-	106,574	15	15,986	90,588
Electronic Score Board	1,068,009	-	-	-	-	1,068,009	15	160,201	907,808
Garden Verticutter	43,780	-	-	-	-	43,780	15	6,567	37,213
Golf Cart	64,881	-	-	-	-	64,881	15	9,732	55,149
Gym Development (Equipment)	598,953	-	-	-	-	598,953	15	89,843	509,110
Grass Cutting Machine	12,317	-	-	-	-	12,317	15	1,847	10,469
Hand Roller	62,659	-	-	-	-	62,659	15	9,399	53,260
Lawn Mover	84,453	-	-	-	-	84,453	15	12,668	71,785
Physical Fitness Equipment	54,340	-	-	-	-	54,340	15	8,151	46,189
Physiotherapy Equipment	18,389	75,666.00	-	-	-	94,055	15	14,108	79,947
Pitch Cover	173,847	-	-	-	-	173,847	15	26,077	147,770
Pitch Cover IPL	224,004	-	-	-	-	224,004	15	33,601	190,403
Scorer Board	113,683	-	-	-	-	113,683	15	17,052	96,631
Sight Screen	142,795	-	-	-	-	142,795	15	21,419	121,376
Speed Radar-Gun	63,101	-	-	-	-	63,101	15	9,465	53,636
Sprinkler Irrigation System	161,250	-	-	-	-	161,250	15	24,188	137,063
Toro Roller	175,942	-	-	-	-	175,942	15	26,391	149,550
Camera Stand- South Roof Top	377,928	-	-	-	-	377,928	15	56,689	321,239
Grand Total	3,949,308	75,666	-	-	-	4,024,974		603,746	3,421,228



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MS

Mahesh Sharma



RAJASTHAN CRICKET ASSOCIATION

Annexure 6 - Work-in-Progress Jaipur

Particulars	Op. Bal	Additions		Transfer	Written Off	Total	Rate (%)	Depreciation	Closing Balance
		Upto 30.09.2021	After 30.09.2021						
Construction Work in Progress New Stadium-Jaipur	971,328.00	275,000	15,703,007		0	16,949,335	0	0	16,949,335
New Cricket Stadium Land, Jaipur	141,760,326.00	11,795,985	6,570,675		0	160,126,986	0	0	160,126,986
Dee Vee Projects Ltd. - Chattisgarh	-	-	225,000,000		0	225,000,000	0	0	225,000,000
Grand Total	142,731,654	12,070,985	247,273,682	-	-	402,076,321	-	-	402,076,321

Mahesh Sharma

Asst. Director



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RAJASTHAN CRICKET ASSOCIATION

Annexure 7 - Work-in-Progress Udaipur & Others

Particulars	Op. Bal	Additions		Transfer	Written Off	Total	Rate (%)	Depreciation	Closing Balance
		Upto 30.09.2021	After 30.09.2021						
Construction Work in Progress New Stadium-Udaipur	2,045,399.00					2,045,399.00			2,045,399.00
New Cricket Stadium Land, Udaipur				60,005,000		60,005,000.00			60,005,000.00
Urban Improvement Trust, Udaipur		4,027,518.00				4,027,518.00			4,027,518.00
Grand Total	2,045,399	4,027,518	-	60,005,000	-	66,077,917	-	-	66,077,917

Mahesh Sharma *MS*

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RAJASTHAN CRICKET ASSOCIATION

Annexure 8 - Capital Work-in-Progress

Particulars	Op. Bal	Transferred To/Addition To	Amount
Capital Work-in-Progress	71,738,489.00	New Cricket Stadium Land-Udaipur (Transfer) Construction Work-In-Progress New Stadium Jaipur (Addition) Closing balance	60,005,000 2,982,200 8,751,289
Grand Total	71,738,489		71,738,489

Mahesh Sharma

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