



BANGALORE

**FINANCIAL STATEMENT OF
COFFEE BOARD GENERAL FUND
FOR THE YEAR ENDED 31.03.2013**





INDEX GENERAL FUND ACCOUNT

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Separate audit



Annexure to Audit Reports



Grant-in-Aid



COFFEE BOARD, BANGALORE BALANCE SHEET AS AT- 31-03-2013

(In Rs.)

CORPUS/CAPITAL FUND AND LIABILITIES	Schedule	Current year	Previous year
Corpus / Capital Fund	1	956022453	656805374
Reserves and Surplus	2		
Earmarked/Endowment Funds	3	1012670200	925664679
Secured Loans and Borrowings	4	25230197	25230197
Unsecured Loans and Borrowings	5		
Deferred Credit Liabilities	6		
Current Liabilities and Provisions	7	215244971	240961482
TOTAL		2209167821	1848661732
ASSETS			
Fixed Assets	8	585025394	395074612
Investments - from Earmarked / Endowment Funds	9		
Investments - others	10		
Current Assets, Loans, Advances etc.,	11	1624142427	1453587120
Miscellaneous Expenditure (to the extent not written off or adjusted)			
TOTAL		2209167821	1848661732
Significant Accounting Policies	24		
Contingent Liabilities and Notes on Accounts	25		

Sd/-
Deputy Secretary (Non-Plan)
Coffee Board

Sd/-
Asst. Secretary (Plan/Devt.)
Coffee Board

Sd/-
Deputy Director (Accounts)
Coffee Board

Sd/-
Director of Finance
Coffee Board





COFFEE BOARD, BANGALORE
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED- 31-03-2013

(In Rs.)

CORPUS/CAPITAL FUND AND LIABILITIES	Schedule	Current year	Previous year
INCOME			
Income from Sales/Services	12	40236650	38907527
Grants/Subsidies (from Government of India)	13	1498000000	2035348000
Fee/Subscriptions	14		
Income from Investments (Income on invest. From earmarked/endow. Funds transferred to Funds)	15		
Income from Royalty, Publication etc.	16		
Interest Earned (Board Interest)	17	17699032	10991923
Other Income	18	86069372	79507665
Increase (decrease) in stock of Finished goods and works-in-Progress	19	-1946845	9489293
Total (A)		1640058209	2174244408
EXPENDITURE			
Establishment Expenses	20	452710504	386620816
Other Administrative Expenses etc.	21	126623074	62653397
Expenditure on Grants., Subsidies etc.	22	937539697	1531946410
Interest	23		
Depreciation (Net Total at the year-end - corresponding to Schedule 8)	8	21984191	21055572
Total (B)		1538857466	2002276195
Balance being excess of Income over Expenditure (A-B)(-)		101200743	171968213
Prior Period Adjustments	22A	198016336	-222629
Balance Carried to Corpus/Capital Fund		299217079	171745584
Significant Accounting Policies	24		
Contingent Liabilities and Notes on Accounts	25		

Sd/-
Deputy Secretary (Non-Plan)
Coffee Board

Sd/-
Asst. Secretary (Plan/Devt.)
Coffee Board

Sd/-
Deputy.Director (Accounts)
Coffee Board

Sd/-
Director of Finance
Coffee Board





Schedule 1 & 2

COFFEE BOARD, BANGALORE
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/03/2013

(In Rs.)

SCHEDULE-1 CORPUS/CAPITAL FUND	Current year		Previous year	
Balance as at the beginning of the year 01.04.2012				
Development Accounts	20967849		-17255527	
Plan Fund Accounts	489043775		425465922	
Non-Plan Accounts	146793750	656805374	76849395	485059790
Add(deduct): Balance of net income/Expenditure				
Transferred from Income & Expenditure Account				
Development Accounts	-13022257		38223376	
Plan Fund Accounts	187789706		63577853	
Non-Plan Accounts	124449630	299217079	69944355	171745584
Dev. Corpus/Capital Fund	7945592		20967849	
Plan Corpus/Capital Fund	676833481		489043775	
Non-Plan Corpus/Capital Fund	271243380		146793750	
Balance as at the year end 31.03.2013		956022453		656805374

Schedule 2: Reserves and Surplus - NIL

Sd/-
Deputy Secretary (Non Plan)
Coffee Board

Sd/-
Asst. Secretary (Plan/Devt.)
Coffee Board





Schedule 3

COFFEE BOARD, BANGALORE

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/03/2013

(In Rs.)

SCHEDULE-3-EARMARKED/ ENDOWMENT FUNDS	Soil Testing	Technical Advisory	Editorial Committee	Pension fund	Price Stabilisation Fund	Total
Receipts						
a) Opening Balance of the funds	2519154	190015	75338	632566646	29143	635380296
	<i>2279146</i>	<i>182859</i>	<i>75338</i>	<i>583853594</i>	<i>29143</i>	<i>586420080</i>
b) Additions to Funds:						
i) Interest Received on Bank deposits		7698		63782438		63790136
		<i>7156</i>		<i>54875480</i>		<i>54882636</i>
ii) Fees and Subscriptions	210215					210215
	<i>240170</i>					<i>240170</i>
iii) Other Receipts				62400		62400
				<i>33133</i>		<i>33133</i>
iv) Grants from Govt of India - through Plan						
through Non Plan				337189758		337189758
other contributions				<i>276079991</i>		<i>276079991</i>
With held amount of CBECS				892490		892490
a+b	2729369	197713	75338	1034493732	29143	1037525295
	<i>2519316</i>	<i>190015</i>	<i>75338</i>	<i>914842198</i>	<i>29143</i>	<i>917656010</i>
c) Utilisation/Expenditure towards objectives of funds						
i) Capital Expenditure						
ii) Revenue Expenditure						
a) Salaries, Wages and allowances etc						
b) Other administrative expenses (includes Pension payouts)	162			339975665		339975665
c) Scheme Expenditure				<i>282275552</i>		<i>282275714</i>
Total Expenditure	162			339975665		339975665
	<i>162</i>			<i>282275552</i>		<i>282275714</i>
Closing Balance of Funds	2729369	197713	75338	694518067	29143	697549630
	<i>2519154</i>	<i>190015</i>	<i>75338</i>	<i>632566646</i>	<i>29143</i>	<i>635380296</i>

Figures in italics represents previous year figures

Sd/-
Deputy Secretary (Non Plan)
Coffee Board

Sd/-
Asst. Secretary (Plan/Devt.)
Coffee Board





Schedule 3

COFFEE BOARD, BANGALORE

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/03/2013

(In Rs.)

SCHEDULE-3-EARMARKED/ ENDOWMENT FUNDS	Provident Fund	New Pension Fund	ICO-CFC -Coffee Leaf Rust Project	DBT-WSB (CCRI) [New A/c.]	COFFEE BOARD E. BEN. FUND A/C	COFFEE BOARD E. G. S. L. INS. A/C	Total
Receipts							
a) Opening Balance of the funds	279168816	1199026	5301193	1108518	445107	1561964	288784624
	<i>245131847</i>	<i>7323024</i>	<i>4070550</i>		<i>438643</i>	<i>772906</i>	<i>257736970</i>
b) Additions to Funds:							
i) Interest Received On Bank deposits	27793742	96004			17840	51879	27959465
	<i>23171269</i>	<i>103325</i>			<i>16838</i>	<i>34576</i>	<i>23326008</i>
ii) Fees and Subscriptions					2964	627625	630589
					<i>3426</i>	<i>2204492</i>	<i>2207918</i>
iii) Other Receipts							
iv) Grants in aid - Govt of India			4267785	3300028			7567813
v) subscriptions and Contributions	74050230	5598263				1421561	81070054
	<i>70433832</i>	<i>3317903</i>					<i>73751735</i>
v) FD Maturity							
a+b	381012788	6893293	5301193	1108518	465911	3663029	398444732
	<i>338736948</i>	<i>10744252</i>	<i>8338335</i>	<i>3300028</i>	<i>458907</i>	<i>3011974</i>	<i>364590444</i>
c) Utilisation/Expenditure towards objectives of funds							
i) Capital Expenditure			298300				298300
			<i>837880</i>				<i>837880</i>
ii) Revenue Expenditure							
a) Salarie&Other administrative expenses	4485		50544				55029
	<i>1974</i>	<i>150</i>	<i>617854</i>	<i>145952</i>			<i>765930</i>
b) Refunds and other payments	73884786		1005693				74890479
	<i>59566158</i>		<i>2000000</i>				<i>61566158</i>
c) Scheme Expenditure			3547810				3547810
			<i>1581408</i>	<i>45558</i>			<i>1626966</i>
d) Final Settlement					17700	1508168	1525868
					<i>13800</i>	<i>802415</i>	<i>816215</i>
e) Remittances of GSLI Suscription		3789944				634925	4424869
		<i>9545076</i>				<i>647595</i>	<i>10192671</i>
f) Miscellaneous					150	1000	1150
Total Expenditure	73889271	3789944	4902347		17850	2144093	84743505
	<i>59568132</i>	<i>9545226</i>	<i>3037142</i>	<i>2191510</i>	<i>13800</i>	<i>1450010</i>	<i>75805820</i>
Closing Balance of Funds	307123517	3103349	398846	1108518	448061	1518936	313701227
	<i>279168816</i>	<i>1199026</i>	<i>5301193</i>	<i>1108518</i>	<i>445107</i>	<i>1561964</i>	<i>288784624</i>

Figures in italics represents previous year figures

Sd/-
Deputy Secretary (Non Plan)
Coffee Board

Sd/-
Asst. Secretary (Plan/Devt.)
Coffee Board





Schedule 3, 4, 5 & 6

COFFEE BOARD, BANGALORE

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/03/2013

(In Rs.)

SCHEDULE-3-EARMARKED/ ENDOWMENT FUNDS	DBT INM Project A/c. (CCRI)	Indo-Portugal Joint Research Project (CCRI)	Neem Project (CCRI)	CAFNET Project Account (CCRI)	DBT Genome Proj. A/c.	DBT EST. Transcriptional Sequencing Proj. A/c.	Total
a) Opening Balance of the funds	3357	30009		350770	1108518	7105	1499759
	<i>54308</i>	<i>30119</i>	<i>1656417</i>	<i>398174</i>	<i>3300028</i>	<i>7105</i>	<i>5446151</i>
b) Additions to Funds:							
ii) Fees and Subscriptions				243551			243551
iii) Other Receipts					565407		565407
iv) Grants in aid - external agencies							
a+b	3357	30009		350770	1673925	7105	2065166
	<i>54308</i>	<i>30119</i>	<i>1656417</i>	<i>641725</i>	<i>3300028</i>	<i>7105</i>	<i>5689702</i>
c) Utilisation/Expenditure towards objectives of funds							
i) Capital Expenditure							
ii) Revenue Expenditure							
a) Scheme Expenditure					145823		145823
	<i>50951</i>			<i>233183</i>	<i>184059</i>		<i>468193</i>
b) Salaries, Wages and allowances etc							
		<i>110</i>		<i>2000</i>	<i>359</i>		<i>2469</i>
c) Other administrative expenses							
				<i>55772</i>	<i>7092</i>		<i>62864</i>
d) Refund of surplus money/Loan					500000		500000
			<i>1656417</i>		<i>2000000</i>		<i>3656417</i>
Total Expenditure					645823		645823
	<i>50951</i>	<i>110</i>	<i>1656417</i>	<i>290955</i>	<i>2191510</i>		<i>4189943</i>
Closing Balance of Funds	3357	30009		350770	1028102	7105	1419343
	<i>3357</i>	<i>30009</i>		<i>350770</i>	<i>1108518</i>	<i>7105</i>	<i>1499759</i>
Figures in italics represents previous year figures							
				Page1	Page2	Page3	Total
				697549630	313701227	1419343	1012670200
Figures in italics represents previous year figures				<i>635380296</i>	<i>288784624</i>	<i>1499759</i>	<i>925664679</i>

(In Rs.)

SCHEDULE 4: Secured Loans and Borrowings	Current Year	Previous Year
	Devt.	Devt.
Central Government *	25230197	25230197
TOTAL	25230197	25230197

* The Ministry has accorded in principle approval in 2007 for write off. Necessary allocation is awaited for effecting entries in books of accounts

Schedule 5: Unsecured Loans and Borrowings

NIL

Schedule 6: Deferred Credit Liabilities

NIL

Sd/-
Deputy Secretary (Non Plan)
Coffee Board

Sd/-
Asst. Secretary (Plan/Devt.)
Coffee Board





Schedule 7

COFFEE BOARD, BANGALORE

(In Rs.)

SCHEDULE-7 CURRENT LIABILITIES & PROVISIONS	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
	PLAN		NON-PLAN		DEVELOPMENT		TOTAL	
1. Sundry Creditors								
For Goods	2722	2722					2722	2722
Others								
TOTAL	2722	2722					2722	2722
2. Advances Received								
EMD / Security Deposit	6677833	1588491	298098	153747			6975931	1742238
Rent Deposit	3000		1125000	1125000			1128000	1125000
Guest room Rent Deposit		3000						3000
TOTAL	6680833	1591491	1423098	1278747			8103931	2870238
3. Statutory Liabilities-Other Taxes and Duties								
Sales Tax			8896	190232			8896	190232
Professional Tax				1500				1500
Taxes & Rates - VAT			191351				191351	
Income Tax	354459						354459	
TOTAL	354459		200247	191732			554706	191732
4. Other Current Liabilities								
4A Salaries and other charges Payable								
Pay of Officer (Payable)	2979113	2793640	320250	305303			3299363	3098943
Pay of Establishment (Payable)	7244969	8790186	2805335	2731072			10050304	11521258
Dearness Allowance (Payable)	16213242	10377406	3600872	2980421			19814114	13357827
Grade Pay (Payable)	2594942	3043987	754491	744794			3349433	3788781
Other Allowances (Payable)	3769114	2947687	1663182	1652454			5432296	4600141
Travelling Allowances (Payable)	568886	6059	188578	445380			757464	451439
Electricity Charges-Office Building (Payable)		115232	236845	252884			236845	368116
Rent-Office Building (Payable)			3750	28064			3750	28064
Pension Contribution (Payable)		7085	393677				393677	7085
Leave Salary Contribution (Payable)			243085				243085	
IEBR Transfer (Payable to Non-Plan/ plan)	5430787	413640					5430787	413640
Market Support					5641570	5644882	5641570	5644882
Payable to Non-Plan Accounts		41186						41186
CEA/Tuition Fees/Hostel Subsidy (Payable)	296392	11898	240902	283380			537294	295278
Refundable CPA (Principal)			8476	5280			8476	5280
Refundable Interest on HBA			3244	3244			3244	3244
Refundable Interest on CPA			6224	6847			6224	6847
Telephone Charges Payable		926	36985	42678			36985	43604
Water Charges Payable			72225	65848			72225	65848
With Held Salary			337393	315539			337393	315539
Building Maintenance Charges (Payable)		1670	73426	82982			73426	84652
Deputation Allowance (Payable)			4000	6975			4000	6975
Medical Reimbursement (Payable)	300572	25148	209736	318756			510308	343904
Overtime Allowance (Payable)		528	33451	37015			33451	37543
Labour wages & Allowance (Payable)	1229891						1229891	
CDRP Payables				21825657				21825657
Consultancy/Professional Charges Payables			74194	15000			74194	15000



Schedule 7

Schedule 7 continued

(In Rs.)

SCHEDULE-7 CURRENT LIABILITIES & PROVISIONS	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
	PLAN		NON-PLAN		DEVELOPMENT		TOTAL	
Freight Transport & Cooly Chyarges Payables				15000				15000
Hospitality Charges Paybles			104245	259383			104245	259383
ICD/ICH Maint. Charges Payables			148531	122239			148531	122239
Incidental Charges payables			7625	14602			7625	14602
Legal Charges Payables				56250				56250
Linen & Laundry Payables				2153				2153
Milk Purchase Payables				16200				16200
Office Maint. Charges Payables				52229				52229
Postage & Telegrams Payables			29860	34246			29860	34246
Travelling Allowance Board Member Payables				10331				10331
Guest Houst Manintenance Payables				2469				2469
Roasting Charges Payables			24580	25176			24580	25176
Periodicals & Reference Books (Payables)				15809				15809
Petrol to vehicles (Payables)			39332				39332	
Winter Warm clothing (Refundables Plan)			1875				1875	
LTC (Payables)			13426				13426	
Pay Advance (Payable- Plan)			27744				27744	
Manintenance of Vehicle (Repairs) (Payable)		9043						9043
Advertisement Cjcharges (Payable)		8768						8768
Total	40627908	28594089	11707539	32775660	5641570	5644882	57977017	67014631
4B REMITTANCES DUE								
Pay Bill Recoveries				1630				1630
House Building Advance		2756						2756
Coffee Board Emp.Co-op Society		126129						126129
GSLIS		3170						3170
PLI		2858						2858
Mazdoor PF		240						240
Pay Advance		173116						173116
Mazdoor Festival Advance		59567						59567
Income Tax Other		272838						272838
TOTAL		640674		1630				642304
TOTAL CURRENT LIABILITIES	47665922	30828976	13330884	34247769	5641570	5644882	66638376	70721627
B. PROVISION:								
Provision for Audit Fee				800000				800000
Funds refundable to Govt (CDRP)			62146763				62146763	
TDS - Income Tax on Flexi Deposit				61410				61410
Provision for Loan to Growers					86459832	87009059	86459832	87009059
Expected CDRP Claims				82369386				82369386
TOTAL PROVISIONS			62146763	83230796	86459832	87009059	148606595	170239855
Total Current Liabilities and Provisions (A+B)	47665922	30828976	75477647	117478565	92101402	92653941	215244971	240961482

Sd/-
Deputy Secretary (Non Plan)
Coffee Board

Sd/-
Asst. Secretary (Plan/Devt.)
Coffee Board





Schedule 8

COFFEE BOARD, BANGALORE

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/03/2013

SCHEDULE 8 - FIXED ASSETS

(In Rs.)

	DESCRIPTION	GROSS BLOCK				DEPRECIATION				NET BLOCK			
		cost/ valuation As at the begg. of the year	Additions during the year			Deductions during the year	cost/ valuation As at the year-end	As at the beginning of the year	On Additions during the year	On Dedns during the year	Total up to the year-end	As at the Current year-end	As at the Previous year-end
			Purchases during	2012-13									
I Half Year	II Half Year	Total											
A	FIXED ASSETS												
I	Land - PLAN	8026367				8026367					8026367	8026367	
	Non Plan	264000				264000		0		0	264000	264000	
III	Buildings - PLAN	458932533		6693330	6693330	465625863	164212633	9245584		173458217	292167646	294719900	
	Non Plan	5496227	78624	884483	963107	6459334	2580893	120342		2701235	3758099	2915334	
III	Plant, Machinery												
	&Est. Equip. -PLAN	38669038	397973	771049	1169022	39838060	20013061	1943947		21957008	17881052	18655977	
IV	Non Plan	3979767	65753	251314	317067	4296834	2620197	155098		2775295	1521539	1359570	
	Furniture & Fixtures- Plan	15128953	334963	635497	970460	16099413	8793444	698822		9492266	6607147	6335509	
	Non Plan	2440637	33416	392440	425856	2866493	1225896	144438		1370334	1496159	1214741	
V	Office/Lab Equip. - Plan	62737530	98259	234351	332610	63070140	33309289	2964368		36273657	26796483	29428241	
	Non Plan	4522601	18900	186493	205393	4727994	2256482	237827		2494309	2233685	2266119	
VI	Vehicles - Plan	30413099				30413099	18886717	1152638		20039355	10373744	11526382	
	Non Plan	1137655				1137655	629277	50838		680115	457540	508378	
VII	IT Hardware - Plan	28016209	753468	907943	1661411	29677620	22478802	3372423		25851225	3826395	5537407	
	Non Plan	3150059	119845	704276	824121	3974180	2650119	485962		3136081	838099	499940	
VIII	IT Software- Plan	5109090		82800	82800	5191890	5109090	82800		5191890			
	Non Plan	424995	36960	41627	78587	503582	424995	78587		503582			
IX	Library books - Plan	14821937	1947454	401686	2349140	17171077	5615687	1135455		6751142	10419935	9206250	
	Non Plan	2101259				2101259	950642	115062		1065704	1035555	1150617	
X	Coffee Plantations - Plan		23453673		23453673	23453673					23453673		
	Eco. Valuable Trees - Plan		164552740		164552740	164552740					164552740		
	Total Current Year Plan	661854756	191538530	9726656	201265186	863119942	278418723	20596037		299014760	564105182	383436033	
	Total Current Year Non-plan	23517200	353498	2460633	2814131	26331331	13338501	1388154		14726655	11604676	10178699	
	Previous Year Plan	632133621	12361299	17359836	29721135	661854756	258771282	19647441		278418723	383436033	373362338	
	Previous Year N-Plan	22361667	802994	352539	1155533	23517200	11930370	1408131		13338501	10178699	10431297	
B	Capital Work in Progress Plan										9315536	1459880	
	Capital Work in Progress Non-Plan												
	Total Plan									573420718	384895913		
	Total Non-Plan									11604676	10178699		
	GRAND TOTAL									313741415	585025394	395074612	

Sd/-
Deputy Secretary (Non Plan)
Coffee Board

Sd/-
Asst. Secretary (Plan/Dev.)
Coffee Board





Schedule 8 A

COFFEE BOARD, BANGALORE

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/03/2013

SCHEDULE 8A - FIXED ASSETS

(In Rs.)

	DESCRIPTION	GROSS BLOCK				DEPRECIATION				NET BLOCK			
		cost/ valuation As at the begg. of the year	Additions during the year			Deduc- tions during the year	cost/ valuation As at the year-end	As at the beginning of the year	On Additions during the year	On Dedns during the year	Total up to the year-end	As at the Current year-end	As at the Previous year-end
			Purchases during 2012-13										
		I Half Year	II Half Year	Total									
A	FIXED ASSETS												
I	Land												
III	Buildings												
III	Plant&Mach & Est. Equip.	5355878				5355878					5355878	5355878	
IV	Furniture & Fixtures												
V	Office/Lab Equip.												
VI	Vehicles	2285939				2285939					2285939	2285939	
VII	IT Hardware	40966				40966					40966	40966	
VIII	IT Software-												
IX	Library books		298300		298300						298300		
	TOTAL CY	7682783				7682783					7682783	7682783	
	Previous Year	6844903	837880		837880	7682783					7682783	6844903	
B	Capital Work in Progress												
	Total										7682783	7682783	
	GRAND TOTAL										7682783	7682783	

The value of additions relates to purchases under the project "ICO CFC - CLR projects" and other projects vide amounts booked under 'Capital Expenditure - Schedule 3.

This schedule is presented only to record the assets acquired under various earmarked funds not forming part of the Board Assets.

Till it is decided to make over the assets to Board value is recorded only for statistical purpose.

Sd/-
Deputy Secretary (Non Plan)
Coffee Board

Sd/-
Asst. Secretary (Plan/Devt.)
Coffee Board





Schedule 9, 10 & 11

COFFEE BOARD, BANGALORE

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/03/2013

Schedule 9: Investments from Earmarked /Endowment Funds - NIL

Schedule 10: Investments - Others - NIL

SCHEDULE 11-CURRENT ASSETS LOANS ADVANCES ETC., (In Rs.)

	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	TOTAL	Previous Year
A. Current Assets:	PLAN		NON-PLAN		DEVELOPMENT		EARMARKED			
1. Inventories:										
a) Stock-in-trade										
Finished Goods	26888444	28597901	1393144	2255502					28281588	30853403
TOTAL	26888444	28597901	1393144	2255502					28281588	30853403
2. Sundry Debtors:										
Overdue from Planters-Principal and Interest					86459832	87009059			86459832	87009059
Credit Sales			5177421	3576824					5177421	3576824
Sales Proceeds - Estate Products	2158000								2158000	
Other sundry debtors			1073301	55994			6371357	6827972	7444658	6883966
Others - Deposit with Bank			5000						5000	
TOTAL	2158000		6255722	3632818	86459832	87009059	6371357	6827972	101244911	97469849
3. CASH BALANCE IN HAND										
Head Office	8321	15233	6426	22413	13885	8759			28632	46405
Field Offices	400410	697011	184743	133104					585153	830115
Cash in Transit										
TOTAL	408731	712244	191169	155517	13885	8759			613785	876520
4. BANK BALANCE:										
a) With Scheduled Banks:										
On Current Account HO	35643752	27232315	4112817	11850615	27844323	48035437	31508010	44570726	99108902	131689093
On Current Accounts Field Office	80544173	42361374	4779062	5308781	10959151	3798732			96282386	51468887
On Deposit accounts	2000000	30000000	60000000	81005000					62000000	111005000
On Flexi Deposit swept from Current Account			220131383	108600354			893200683	802275000	1113332066	910875354
TOTAL	118187925	99593689	289028262	206764750	38803474	51834169	924708693	846845726	1370723354	1205038334
5. Post Office Savings A/c. - Field Units										
6. Balance of Postage and Franking Machine			16823	15639					16823	15639
TOTAL			16823	15639					16823	15639
GRAND TOTAL - A	147643100	128903834	296880120	212824226	125277191	138851987	931080050	853673698	1500880161	1334253745

Sd/-
Deputy Secretary (Non Plan)
Coffee Board

Sd/-
Asst. Secretary (Plan/Dev.)
Coffee Board





Schedule 11

COFFEE BOARD, BANGALORE

(In Rs.)

SCHEDULE-11 CURRENT ASSETS LOANS ADVANCES ETC.	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	TOTAL	Previous Year
	PLAN		NON-PLAN		DEVELOPMENT		EARMARKED			
B. LOANS, ADVANCES AND OTHER ASSETS										
1. LOANS										
a) Staff										
Computer Purchase Advance			1641955	2109575					1641955	2109575
Conveyance purchase Advance			256470	383020					256470	383020
Festival Advance	664952	818781	296475	261225					961427	1080006
House Building Advance			4040912	5811733					4040912	5811733
Motor Car Advance			150860	191720					150860	191720
Bicycle Advance										
Recurring Deposit		100								100
LTC/TA Advance	204586	230798	1499526	1930282					1704112	2161080
Medical Advance		444266	222954	563033					222954	1007299
Pay Advance				13660						13660
Mazdoor Advance	259759	302160							259759	302160
Coffee Board Emp. Co-Op Housing Society		46478								46478
PF Advance	58525	60515							58525	60515
Winter/Warm/Cumbly Advance	85107	70902							85107	70902
Kalpetta Society		17730								17730
Professional Tax		44804								44804
Fan Advance		900								900
EPF Employees Contribution										
LIC (Receivable)		100277								100277
Mazdoor PLI		4264								4264
Mazdoor RD		5200								5200
Income Tax (Officers & Staff)		36230								36230
Labour Welfare Measures (Receivables)										
Immediate Death Relief Advance		7607								7607
TOTAL	1272929	2191012	8109152	11264248					9382081	13455260

2. Advances and other amount recoverable in cash or in kind or for value to be received:

a) on capital account										
Advance for Purchase of Assets		58658								58658
Advance for Supplies & Service			300000	4155					300000	4155
Provision for cash in transit			260745	260745					260745	260745
Closed units accounts			240181	1153006					240181	1153006
Death Relief Advance				8000						8000
Plan Scheme Expenditure			64936	41186					64936	41186
TDS Flexi Deposits (to be reversed)			16426						16426	
TDS Others			15						15	
Library Books & Journal Advance		82858								82858
Telephone Advance	1102999	1102999							1102999	1102999
b) Prepayment										
Contingency Advance	294254	336060		230765					294254	566825
Petro Card Advance-(Prepaid-Petrol Adv)	46797	56393	29414	36111					76211	92504
PBR			5830						5830	
General suspense		2044422								2044422
Selvakumar DDR Chundale	518004								518004	
Total C/O	1962054	3681390	917547	1733968					2879601	5415358



Schedule 11

COFFEE BOARD, BANGALORE

SCHEDULE 11 - Continued

(In Rs.)

SCHEDULE-11 CURRENT ASSET LOANS ADVANCES ETC.	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	TOTAL	Previous Year
	PLAN		NON-PLAN		DEVELOPMENT		EARMARKED			
Total B/F	1962054	3681390	917547	1733968					2879601	5415358
c) Others										
Rent Advance	49330	49330	120000	120000					169330	169330
Deposit with KEB	118732	118732							118732	118732
Deposit with Telephone/Fax/Internet	12550	12550	53030	53030					65580	65580
Deposit with gas	11000	11000	38048	38048					49048	49048
Deposit with TNEB	8990	8990							8990	8990
Electricity Deposit			370400	370400					370400	370400
Sales Tax Deposit			5000	5000					5000	5000
Receivable from Subsidy A/c. (IEBR)										
Rent Receivable			2699633	3835133					2699633	3835133
Receivable from Plan A/c(IEBR)			5430787	413640					5430787	413640
Professional Tax (Receivable)										
Transfer of Funds			7436297	7436297					7436297	7436297
Receivable from Pool Fund			319025						319025	
Advance for Electricity			10000	10000					10000	10000
TOTAL	2162656	3881992	17399767	14015516					19562423	17897508
3. INCOME ACCRUED										
Interest Accrued-But not due on Loan to Staff			8508109	10074799					8508109	10074799
Accrued Interest - on Flexi Deposit			4219203	5914827			81590150	71990981	85809353	77905808
TOTAL			12727312	15989626			81590150	71990981	94317462	87980607
TOTAL (B)	3435585	6073004	38236231	41269390			81590150	71990981	123261966	119333375
TOTAL (A+B)	151078685	134976838	335116351	254093616	125277191	138851987	1012670200	925664679	1624142427	1453587120

Sd/-
Deputy Secretary (Non Plan)
Coffee Board

Sd/-
Asst. Secretary (Plan/Dev.)
Coffee Board



Schedule 12 to 17

COFFEE BOARD, BANGALORE

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31/03/2013

(In Rs.)

SCHEDULE - 12 INCOME FROM SALE/SERVICE	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
	PLAN		NON-PLAN		DEVELOPMENT		TOTAL	
1. Income from Sales								
Sale of Liquid Coffee			20422982	18983756			20422982	18983756
Sale of Coffee Powder			4109496	4497148			4109496	4497148
Sale of SS Coffee Filter				1875				1875
Sale of Caterings			15508671	15338686			15508671	15338686
Sale of Gunny Bags			660				660	
Sale of Mineral Water			118583				118583	
Other Receipts			76258	86062			76258	86062
TOTAL			40236650	38907527			40236650	38907527
SCHEDULE - 13 GRANTS/SUBSIDIES								
1. Central Government								
Plan Schemes	514100000	510000000					514100000	510000000
NER	390000000	400000000			103000000	150000000	493000000	550000000
MAI		11248000						11248000
CDRP				580000000				580000000
Non - Plan			471500000	394100000			471500000	394100000
Development Subsidy					430600000	435000000	430600000	435000000
SC Sub-Plan						500000000		500000000
ASIDE - Grant from Govt. of India			325000000				325000000	
TOTAL	553100000	561248000	504000000	974100000	440900000	500000000	1498000000	2035348000
Schedule 14: Fees/Subscriptions								NIL
Schedule 15: Income from Investments (Income on invest. From earmarked/endow. Funds transferred to funds)								NIL
Schedule 16: Income from Royalty, Publication etc.								NIL
SCHEDULE - 17 INTEREST EARNED								
1. On Savings Accounts								
With Scheduled Bank								
On Flexi Deposits			17033705	10084661			17033705	10084661
2. On Loans - Employees								
Interest Accrued But Not Due (HBA)			400826	644851			400826	644851
Interest Accrued But Not Due (CPA)			24130	38206			24130	38206
Interest Accrued But Not Due (PCA)			220070	212437			220070	212437
Interest Accrued But Not Due (MCA)			19715	11701			19715	11701
Penal Interest			586	67			586	67
TOTAL			17699032	10991923			17699032	10991923

Sd/-
Deputy Secretary (Non Plan)
Coffee Board

Sd/-
Asst. Secretary (Plan/Devt.)
Coffee Board



Schedule 18

COFFEE BOARD, BANGALORE

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31/03/2013

(In Rs.)

SCHEDULE - 18 OTHER INCOME	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
	PLAN		NON-PLAN		DEVELOPMENT		TOTAL	
1. PROFIT ON SALE/DISPOSAL OF ASSETS								
a) Owned Assets								
Sale of old vehicles	160000						160000	
2. MISCELLANEOUS INCOME								
AG's office Rent			6485850	6390000			6485850	6390000
Auction Hall Rent			156800	156800			156800	156800
Booster Installation Rent				230786				230786
ICTA Rent			54000	54000			54000	54000
Rent - Accommodation etc.,			9750	103000			9750	103000
KNNL Rent			10125000	10125000			10125000	10125000
Van Parking Rent			24000	24000			24000	24000
Co-operative Society			143418				143418	
Co-operative Housing Society			114000				114000	
Miscellaneous Receipts			18913	5790			18913	5790
Licence Fee & Quarters Rent			105143	34902			105143	34902
RTI Fees			1937	1379			1937	1379
IEBR			63567942	60006438			63567942	60006438
Reimbursement of maintenance charges			711519				711519	
Guest House Rent			63650				63650	
Leave Salary contribution (Board's official on deputation)			21321	6184			21321	6184
CDRP Refunds			4306129	2369386			4306129	2369386
TOTAL	160000		85909372	79507665			86069372	79507665

Sd/-
Deputy Secretary (Non Plan)
Coffee Board

Sd/-
Asst. Secretary (Plan/Devt.)
Coffee Board





Schedule 19

(In Rs.)

SCHEDULE - 19 Increase (decrease) in stock of Finished goods and works-in-Progress	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
	PLAN		NON-PLAN		DEVELOPMENT		TOTAL	
A) CLOSING STOCK AS ON 31-03-2013								
Books & Publication	161347	161487					161347	161487
Broca Traps and Lure	1870540	1867515					1870540	1867515
Cleaning Materials				1967				1967
Coffee Powder			357900	595288			357900	595288
Coffee Stock	21035160	24842188					21035160	24842188
Consumable Articles				97408				97408
Disposable cups				3617				3617
Fertilizers & Chemicals	3757452	1669831					3757452	1669831
Gas/Kerosene Stock				21365				21365
Gunny Bags				53339				53339
Other Estate Products	63695	51880					63695	51880
Polythene Bags				237042				237042
Raw Coffee				1220551				1220551
SS Coffee Filter	250	5000		2391			250	7391
Sugar				12294				12294
Milk				10240				10240
TOTAL	26888444	28597901	357900	2255502			27246344	30853403
B) Less: OPENING STOCK AS ON 01-04-2012								
Books & Publication	161487	180666					161487	180666
Cleaning Materials				1899				1899
Coffee Powder			595288	655251			595288	655251
Coffee Stock	24842188	13034714					24842188	13034714
Consumable Articles				142170				142170
Disposable cups				3114				3114
Fertilizers & Chemicals	1669831	1755647					1669831	1755647
Gas/Kerosene Stock				13037				13037
Gunny Bags				30680				30680
Broca Traps and Lure	1867515	3946770					1867515	3946770
Other Estate Products	51880	29500					51880	29500
Polythene Bags				37504				37504
Raw Coffee				1482197				1482197
SS Coffee Filter	5000	7750		5525			5000	13275
Sugar				19241				19241
Milk				18445				18445
TOTAL	28597901	18955047	595288	2409063			29193189	21364110
NET INCREASE/DECREASE(A-B)	-1709457	9642854	-237388	-153561			-1946845	9489293

The opening stock excepting coffee powder in respect of promotional units as on 01.04.2012 have been debited to Purchase account of concerned item and the closing stock as on 31.03.2013 have been credited to Purchase Account and debited to Stock Account.

Sd/-
Deputy Secretary (Non Plan)
Coffee Board

Sd/-
Asst. Secretary (Plan/Dev.)
Coffee Board



Schedule 20

(In Rs.)

SCHEDULE - 20 ESTABLISHMENT EXPENSES	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
	PLAN		NON-PLAN		DEVELOPMENT		TOTAL	
A. SALARIES AND WAGES								
1. Pay of Officers			3838329	3422563			3838329	3422563
2. Pay of Establishment			33679885	32501102			33679885	32501102
3. Grade Pay			8945071	8539511			8945071	8539511
4. Leave Encashment			3252436	3267611			3252436	3267611
5. With CPC Arrears			181062	409940			181062	409940
6. MACPS Arrears			3100623	9972443			3100623	9972443
Total			52997406	58113170			52997406	58113170
B. ALLOWANCES & BONUS								
1. Dearness Allowance			32669226	25717482			32669226	25717482
2. Other Allowances			20271180	19381318			20271180	19381318
3. Bonus			866987	906291			866987	906291
4. Leave Travel Concession (LTC)			749199	304668			749199	304668
5. Medical Reimbursement			3896274	2381482			3896274	2381482
6. CEA/Tuition Fee/Hostel Subsidy			2163289	2247472			2163289	2247472
7. Overtime Allowance			388374	365673			388374	365673
8. Deputation Allowance			65982	83590			65982	83590
9. Honorarium & Cash Awards			163770				163770	
Total			61234281	51387976			61234281	51387976
C. Expenses on Employees Retirement and Terminal Benefits								
Payments to Pension Fund			337189758	276079991			337189758	276079991
Pension Contribution (Deputees)			573264	370411			573264	370411
Leave Salary Contribution (Deputees)			361495	137968			361495	137968
Total			338124517	276588370			338124517	276588370
D. Other expenses on Employees								
Training			11542	37090			11542	37090
Uniforms			342758	494210			342758	494210
Total			354300	531300			354300	531300
Grand Total			452710504	386620816			452710504	386620816

Sd/-
Deputy Secretary (Non Plan)
Coffee Board

Sd/-
Asst. Secretary (Plan/Devt.)
Coffee Board





Schedule 21

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31/03/2013 (In Rs.)

SCHEDULE 21 : OTHER ADMINISTRATIVE EXPENSES ETC.,	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
	PLAN		NON-PLAN		DEVELOPMENT		TOTAL	
Purchase of Consumables/Ingredients			12277294	10939440			12277294	10939440
Purchase of Gas/Kerosene			4335583	3055369			4335583	3055369
Purchase of Milk			5749249	5230606			5749249	5230606
Purchase of Sugar			1731046	1442989			1731046	1442989
Purchase of raw Coffee			6211097	8671232			6211097	8671232
Purchase of Mineral Water			94272				94272	
Purchase of Gunny Bags			13501	25725			13501	25725
Purchase of Polyethene Bags			142310	258300			142310	258300
Purchase of Cleaning Materials			632348	609451			632348	609451
Crockery & Cutlery			49601	204866			49601	204866
Freight Transport & Cooly Charges			436283	455956			436283	455956
Linen & Laundry			112157	104417			112157	104417
Maint. Of ICD/ICH			1871999	1854290			1871999	1854290
Roasting of Coffee Seeds			261630	288436			261630	288436
VAT			49092	171761			49092	171761
Rent			2414234	2445217			2414234	2445217
Procurement of Coffee from Res./Extn. Department			2704000	2178497			2704000	2178497
Sub Total A			39085696	37936552			39085696	37936552
Consultancy & Professional Charges			1395736	147502			1395736	147502
Auditors Remuneration			111370				111370	
Electricity Charges			3041042	2374645			3041042	2374645
Office Maintenance Expenditure			436554	348229			436554	348229
Insurance			36750	36266			36750	36266
Repairs & Main. of office equip./Lab. equip			152901	53844			152901	53844
Maintenance of Office/Lab. Buildings			3118628	1093147			3118628	1093147
Guest House Maintenance			318255	522180			318255	522180
Maintenance of Computer			326616	150282			326616	150282
Maintenance of Vehicles			1170716	1511204			1170716	1511204
Postage & Telegram			340630	352143			340630	352143
Telephone / Fax / E-Mail			873170	897273			873170	897273
Printing & Stationery			1740870	1556492			1740870	1556492
Office Consumables/Materials			66144	37243			66144	37243
Travelling Allowance (Inland)			3216452	2399278			3216452	2399278
Travelling Allowance (Non-Official)			31373	7404			31373	7404
Travelling Allowance (Board Members)			779271	1015133			779271	1015133
Honarium & Cash Awards				30650				30650
Hospitality Charges			3498469	2617890			3498469	2617890
Press Advertisement			216729	659003			216729	659003
Incidentals			1212733	1063380			1212733	1063380
Bank Charges			51795	41804			51795	41804
Carry forward			22136204	16914992			22136204	16914992



SCHEDULE 21 : Continued.

Schedule 21 & 22A
(In Rs.)

	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
	PLAN		NON-PLAN		DEVELOPMENT		TOTAL	
Brought forward			22136204	16914992			22136204	16914992
Legal Charges			631848	649545			631848	649545
Hindi teaching Scheme			170854	138919			170854	138919
Plan IEBR Expenses Maintenance of Farms				4237341				4237341
Membership/Retainer Ship/Subscription etc.,				55000				55000
Periodicals & Reference Books			109185	110476			109185	110476
Repairs & Renovations				13156				13156
Water Charges			854843	753715			854843	753715
Library Maintenance Periodicals Etc.			85678	26591			85678	26591
Staff Welfare			15000	15000			15000	15000
Taxes & Rates (Local Authority) & Registration etc.,			1352819	1414793			1352819	1414793
Insurance on Building & Equipments			8581	6495			8581	6495
Travelling Expenses (Recruitment)			25603	7171			25603	7171
Workshop Expenditure				373651				373651
Refund to Govt. of India			62146763				62146763	
SubTotal B			87537378	24716845			87537378	24716845
Grand Total A+B			126623074	62653397			126623074	62653397

SCHEDULE - 22A - Prior Period Adjustments

(In Rs.)

	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
	PLAN		NON-PLAN		DEVELOPMENT		TOTAL	
Debits under Staff Advances etc. (Annexure-prior period adjustments)			57563696	-357469			57563696	-357469
Capital work in progress		134840						134840
Value of Coffee Plantations	23453673						23453673	
Economically valuable trees	164552740						164552740	
Large Growers Interest & Principal					549227		549227	
Refund of Grant to GOI - NER Subsidy					-100000		-100000	
SC Sub-Plan					-48003000		-48003000	
Total	188006413	134840	57563696	-357469	-47553773		198016336	-222629

Annexure to SCHEDULE - 22A - Prior Period Adjustments (Non-Plan)

Particulars	Current Year		Previous Year	
	Debit	Credit	Debit	Credit
1. Staff Advance		2690	7579	20755
2. Interest Account	355008	159520	926654	191532
3. Pay Bill Deductions		110	200	6
4. Rent Payments				237483
5. Pension Contribution				35133
6. Sundry Debtors			936	5510
7. Others	9848			8042
8. Pay Advance				79439
9. Reversal of time barred cheque with no claims		843100		
10. Closed Units	799537			
11. Service Tax Arrears	117965			
12. CDRP Claims		57840634		
Total	1282358	58846054	935369	577900
Net Balance	57563696		-357469	

Sd/-
Deputy Secretary (Non Plan)
Coffee Board

Sd/-
Asst. Secretary (Plan/Devt.)
Coffee Board



Schedule 22

COFFEE BOARD, BANGALORE

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31/03/2013

SCHEDULE - 22 EXPENDITURE UNDER PLAN SCHEMES/COMPONENTS AND NON-PLAN (In Rs.)

Sl. No.	SCHEMES / COMPONENTS	Plan Grant In Aid		Plan Subsidiary		TOTAL	
		Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
I	R&D FOR SUSTAINABLE COFFEE PRODUCTION						
1	R&D Technologies	130907706	119950934			130907706	119950934
2	Transfer of Technology	77832691	69869784			77832691	69869784
3	Infrastructure Development for R&D	14961605	8204218			14961605	8204218
4	Labour Productivity						
	TOTAL (A)	223702002	198024936			223702002	198024936
II	DEVELOPMENT SUPPORT						
1	Replantation	89641109	88866571	47137188	39518641	136778297	128385212
2	Water Augmentation QUP & Pollution Abatement measures	14050700	15785549	152813063	126884692	166863763	142670241
3	Coffee Development in NER	44512980	40491145	18118231	12614770	62631211	53105915
4	Coffee Development in NTA & Tribal Sector	40113771	29129429	61683040	48958542	101796811	78087971
5	Capacity for all stake holders	26439694	23146499			26439694	23146499
6	Welfare Support to Labourers & Tiny growers	18325500	14035500			18325500	14035500
7	Interest Subsidy to Growers on Working Capital			11855812	13554873	11855812	13554873
8	Mechanization Programme			62481119	181169428	62481119	181169428
9	SC Sub-Plan				2000000		2000000
	TOTAL (B)	233083754	211454693	354088453	424700946	587172207	636155639
III	MARKET DEVELOPMENT						
1	Domestic Coffee Promotion	49726873	45109932			49726873	45109932
2	Market Research	3330540	5015474			3330540	5015474
	TOTAL (C)	53057413	50125406			53057413	50125406
IV	EXPORT PROMOTION						
	Export Promotion	37195319	39426767	42849552	14866084	80044871	54292851
	TOTAL (D)	37195319	39426767	42849552	14866084	80044871	54292851
V	Risk Management			3607711	4608079	3607711	4608079
VI	Support For Processing			5822768	17601515	5822768	17601515
VII	Market Access Initiative (MAI)		9515550				9515550
	TOTAL (E)		9515550	9430479	22209594	9430479	31725144
	GRAND TOTAL (A+B+C+D+E)	547038488	508547352	406368484	461776624	953406972	970323976
	Less Expenditure on Assets Capitalised	15867275	20746952			15867275	20746952
	Total Revenue Expenditure on Schemes	531171213	487800400	406368484	461776624	937539697	949577024

Expenditure on Grants/Subsidies	NON-PLAN		Plan & Development		GRAND TOTAL	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Coffee Debt Relief Package		500000000				500000000
Provision for anticipated CDRP Claims		82369386				82369386
Plan Schemes			937539697	949577024	937539697	949577024
Total		582369386	937539697	949577024	937539697	1531946410

For break-up of figures of actual (excluding payables) Plan Grants in aid under Administrative, Establishment, and Other Scheme Expenses, see Note 1 in Schedule 25

Sd/-
Deputy Secretary (Non Plan)
Coffee Board

Sd/-
Asst. Secretary (Plan/Devt.)
Coffee Board



COFFEE BOARD, BANGALORE

CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR 2012-13

(In Rs.)

RECEIPTS	PLAN	NON-PLAN	DEVELOPMENT	TOTAL	PREVIOUS
				Current Year	Year
1. Opening Balances					
a) Cash in hand	712244.00	155516.97	8759.00	876519.97	998380.03
b) Cash in Transit					10575.00
c) Bank Balances					
i) In current account	69593689.00	17159396.87	51834168.00	138587253.87	69580160.89
ii) In deposit accounts	30000000.00	108600354.40		138600354.40	25495111.06
iii) Savings accounts					
II, Grants Received					
General Fund					
a) From Government of India	553100000.00	471500000.00	440900000.00	1465500000.00	1444100000.00
b) CDRP Grants					580000000.00
c) MAI Grants					112480000.00
d) ASIDE Grants		32500000.00		32500000.00	
III. Income on Investments from					
a) Market Support (NER)					
IV. Interest Received					
a) On Bank deposits		18729329.00		18729329.00	7727119.42
b) Loans, Advances etc.,		2035906.00		2035906.00	1904138.00
c) On SB Account					
V. Other Income					
a) IEBR (value of coffee & others)	3207851.00	56748617.39		59956468.39	54460686.44
b) Income from sales & Service		25476479.94		25476479.94	24207761.86
c) Credit Sales (Realisation)		14808690.00		14808690.00	16330189.11
d) Other Income Tr. To NP (IEBR)		18248318.00		18248318.00	2738576.00
e) Rent					13512936.00
f) Sale of Old Vehicle	160000.00			160000.00	
VI. Amount Borrowed					
Interest Large Growers			501308.00	501308.00	
Principal Large Growers			47919.00	47919.00	
VII. Any other receipts					
a) Other Transfer from Pool Fund A/c					
b) Plan Fund Account		48250265.00		48250265.00	9037000.00
c) Pay bill recoveries	100023.00	36550108.90		36650131.90	34803903.00
d) Other Receipts/Advance	4692649.00	5210085.80		9902734.80	5262403.25
e) Receipt from Pool Fund		126829.00		126829.00	
f) Loans & Advances to staff		6924359.00		6924359.00	3961602.00
g) Temp. Loan from Devt & NP A/c					
h) CDRP Refund		4306129.00		4306129.00	2369386.00
i) Short Term Deposit		81000000.00		81000000.00	
j) Others (Leave Salary Contribution)		21321.00		21321.00	
TOTAL	661566456.00	948351706.27	493292154.00	2103210316.27	2307747928.06

Sd/-
Deputy Secretary (Non-Plan)
Coffee Board

Sd/-
Asst. Secretary (Plan/Devt.)
Coffee Board

Sd/-
Deputy Director (Accounts)
Coffee Board

Sd/-
Director of Finance
Coffee Board





COFFEE BOARD, BANGALORE

CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR 2012-13

(In Rs.)

PAYMENTS	PLAN	NON-PLAN	DEVELOPMENT	TOTAL	PREVIOUS
				Current Year	Year
I. Expenses					
a) Establishment Expenses (Corres.sch.20)	304973037.00	114286966.80		419260003.80	387975772.75
b) Administrative Expenses (Corres.sch.21)	69567330.00	64433437.56		134000767.56	119253341.07
II Pymts made against funds for various Projects					
a) CDRP Payment		46354409.00		46354409.00	478174343.00
b) MAI Expenditure					9515000.00
c) Scheme Expenditure	152768884.00		406368484.00	559137368.00	599609344.00
d) Loans & Advances to staff		3818248.00		3818248.00	1979729.00
e) Board's Pension Fund		337189758.00		337189758.00	276079991.00
III. Investments and deposits made					
IV. Expenditure on Fixed Assets & Capital Work-in-Progress					
a) Purchase of Fixed Assets	15867275.00	2814131.00		18681406.00	21944760.00
b) Market Support (NER)			3311.00	3311.00	4158173.00
V. Refund of Surplus money/loans					
VI. Finance Charges (Interest)					
VII. Other Payments (Specify)					
a) Refund of Grant to Govt. of India					
NER Grants			100000.00	100000.00	
SC Sub-Plan Grants			48003000.00	48003000.00	
b) Remittance - Pay bill recoveries		36466468.90		36466468.90	35823576.00
c) Other - Payments & Advances etc.		5373012.00		5373012.00	6627770.00
d) Pool Fund loan repayment		126829.00		126829.00	
e) Short Term Deposit					81005000.00
f) Transferred to Plan Fund/Development		48274015.00		48274015.00	7537000.00
VIII. Closing Balances					
a) Cash in hand	408731.00	191169.38	13884.00	613784.38	876519.97
b) Cash in Transit					
c) Bank Balances					
i) In current account	115981199.00	8891879.04	38803475.00	163676553.04	138587253.87
ii) In deposit accounts	2000000.00	280131382.59		282131382.59	138600354.40
iii) Savings accounts					
TOTAL	661566456.00	948351706.27	493292154.00	2103210316.27	2307747928.06

Sd/-
Deputy Secretary (Non-Plan)
Coffee Board

Sd/-
Asst. Secretary (Plan/Devt.)
Coffee Board

Sd/-
Deputy.Director (Accounts)
Coffee Board

Sd/-
Director of Finance
Coffee Board



COFFEE BOARD, BANGALORE

CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT OF EARMARKED FUNDS FOR THE YEAR 2012-13 (for the period from 01.04.2012 to 31.03.2013)

(In Rs.)

RECEIPTS	Current year	Previous year	Payments	Current year	Previous year
1. Opening Balances			I. Expenses		
General Fund			a) Establishment Expenses	336705357.00	146555.00
a) Cash in hand			b) Administrative Expenses	3825148.00	676846.00
b) Bank Balances			Earmarked Funds		
i) In current account	12730190.86	13231732.00	c) Pension PAYMENTS		283287171.98
ii) In deposit accounts	802275000.00	745000000.00	d) Provident Fund Advance	2744657.00	3185599.00
iii) Savings accounts	31840535.48	35117522.86	e) Provident Fund Final Withdrawal	54625600.00	49461800.00
II, Grants Received			f) Provident Fund/Other funds Final Settlement	19172667.00	10104358.00
General Fund			II Pymts made against funds for various Projects		
a) From Government of India PLAN			a) Scheme Expenditure	7984974.00	11646135.00
b) From Government of India NON PLAN	337189758.00	276079991.00	III. Investments and deposits made		
c) Grants for Pension GOI GF	1421561.00				
d) Govt of India PSF Trust			IV. Expenditure on Fixed Assets & Capital Work-in-Progress		
e) Grant in aid	775622.00	8051534.00	a) Purchase of Fixed Assets	298300.00	837880.00
f) DBT Genome Project			b) Expenditure on Capital Work-in-Progress		
IV. Interest Received			V. Refund of surplus money/Loans	500000.00	5656417.00
a) On Bank deposits	57795003.39	38963373.60	a) To the Government of India		
b) On SB Account	24268790.55	16386877.00	To other providers		
V. Other Income			VII. Other Payments (Specify)		
CB Pool Fund Marketing A/c.			a) Final Settlement	1525868.00	1280336.00
a) Other Income/FD Maturity			c) Remittance/Paybill Recoveries	634925.00	679375.00
b) Repairs & Maint. Of Building			e) Other - Payments & Advances etc.		
c) Subscription and Premia	80279082.00	125000.00	f) Miscellaneous	1150.00	1400.00
d) P.F Refund of advance	3201271.00	3420597.00	n) Other Payments	4485.00	1974.00
e) With held amount	892490.00		VIII. Closing Balances		
f) Other Receipts			a) Cash in hand		
Employees Contribution (New Pension Scheme)			b) Cash in Transit		
VII. Any other receipts (give details)			c) Bank Balances		
a) Receipts by transfer from units			i) In current account	7925266.86	11934669.00
b) Plan Fund A/c.			ii) In deposit accounts	893200683.00	802275000.00
c) Other Receipts/Advance	62520.00	660633.00	iii) Savings accounts	23582743.42	31840535.48
TOTAL	1352731824.28	1213016051.46	TOTAL	1352731824.28	1213016051.46

Sd/-
Deputy Secretary (Non Plan)
Coffee Board

Sd/-
Asst. Secretary (Plan/Devt.)
Coffee Board





Schedule 24 - Significant Accounting Policies:

1. The Coffee Board is functioning under the Ministry of Commerce & Industry as an Autonomous Body in accordance with Coffee Act, (VII of 1942). The funds were released by the Government through Central Budget for the approved Plan Schemes implemented by the Board and also for Non-Plan Activities.
2. The Grants received from the Govt. of India are accounted on Cash / actual basis. However, the financial statements have been prepared on accrual basis, in the format prescribed by Govt. of India – Committee on Common Format of Accounts.
3. The individual items have been regrouped to present them as neatly as possible to common format of accounts. Certain funds operated by the Board, but not forming part of General Fund were presented in 2007-08 accounts after drawing up Receipt & Payment Account in each case. However, as provided for in common format of accounts, they have been disclosed separately as Earmarked Funds in the Balance Sheet and Schedules.
4. The Price Stabilisation Fund Trust is functioning under the Ministry of Commerce & Industry as a trust with the objective of safeguarding the interest of all growers by providing financial relief. In respect of coffee growers the relief is made through Coffee Board when the prices of coffee fall below a specified level. The funds collected and expenditures incurred by the Board are as per the norms of Price Stabilisation Fund Trust. The asset of the Trust is not a part of the assets of the Coffee Board. Therefore, the Board prepares only Receipts and Payments accounts for those transactions. All the transactions are through Bank only and no cash transactions are entertained.
5. Pension Fund: Pension payments are met by contributions from both General Fund and Pool Fund. Hence, it is not clubbed with General Fund. The Board is disbursing the Pension towards 2787 pensioners through various branches of State Bank of Mysore, State Bank of India, State Bank of Travancore and Syndicate Bank throughout the country. The Board has created a pension corpus to the tune of Rs.69.45 crore. This Pension Corpus is being invested as per the Coffee Act and the interest derived on this investment is being utilized for payment of portion of pension and the balance pension payments are met out of Non Plan Grants. Therefore, the payment effected by the disbursing Banks towards pension accounted on actual basis and differences noticed are to be reconciled in consultation with the Banks. Since the Banks have not reconciled the accounts, the Board is not in a position to fix the actual difference for firming up the quantum of sundry debtors / creditors in respect of this account. The financial implications in respect of actual future liabilities are to be obtained from actuary and the source of meeting such liability has to be identified. Hence the liability indicated in accounts is only partial.
6. Coffee Board Employees Contributory Pension Fund has been operated under New Pension Scheme for the employees who were employed from 01.01.2004 and onwards. A new bank account bearing No.SB54044625170 is being operated at State Bank of Mysore, Dr. Ambedkar Veedhi, Bangalore. These transactions were kept separately.
7. Provident Fund:
 - (a) The function of Provident Fund Accounts in Coffee Board is in accordance with the General Provident Fund (Central Services) Rules, 1960 amended from 22nd December 2007 and onwards. All transactions are through Bank only.
 - (b) Individual subscriber wise ledger cards are maintained duly indicating Provident Fund Account Numbers.
 - (c) Individual subscriber's card wise details are posted in the General Provident Fund Account Broad Sheet at Head Office to arrive at various balances.
8. Fixed assets are carried at cost of acquisition of constructions, less accumulated depreciation. The valuation of movable / immovable assets with reference to their actual value, age, cost and condition is under progress to arrive at a correct financial implication. However, the values indicated in the previous financial accounts have been considered for the purpose of valuation for the year 2012-13.



9. The assets are depreciated at the following rates as Coffee Board is fully exempted from the purview of Income Tax vide Section 10(29) of Income Tax Act, 1961 and is not liable for any assessment.

Land	Nil
Building at (Revised from 10 % adopted during 2001-02 to 2005-06)	2% per annum – straight line method
Plant & Machinery depreciated at	10 % per annum – written down value method
Furniture and Fixtures & Other Assets depreciated at	10 % per annum – written down value method
Library Books at	10 % per annum – written down value method
I.T hardware at	50 % per annum – written down value method
I.T software & Other Assets costing less than Rs.5000/- at	100 % per annum

Depreciation for additions of assets for the second half year is being charged at half of the prescribed rate except IT Software.

10. The IEBR generated under Plan activities are transferred to Non Plan accounts as per the instructions of Government of India vide OM No.G.20008/16/2003-B&A/466 dated 2nd June 2004 effective from 1st April 2004.
11. Valuation of Consumable Stock: The value disclosed at Form No.20 in respect of stock account rendered by ICHs and ICDs have been accounted as value of closing stock in the Non-Plan Accounts. The valuation of the closing stock of Broca Traps, Picking Mats etc., has been accounted at purchase price with the Development Loan and Subsidy Accounts. The valuation of the closing stock of coffee seeds and estate products has been accounted at average market price in the Plan Accounts.
12. Employee benefits
- (a) Though the Board is an autonomous body, working under the Ministry of Commerce & Industry, the following rules are applicable to all the employees of the Coffee Board with effect from 22nd December 2007 vide Circular No. ADM/EB.I/2007-08/6117 dated 31.03.2008.
- The Central Civil Services (Conduct) Rules, 1964
 - The Central Civil Services (Classification, Control & Appeal) Rules, 1965
 - The Central Civil Services (Temporary Service) Rules, 1965
 - The General Provident Fund (Central Services) Rules, 1960
 - The Office Memoranda/Orders issued for Central Government Employees on probation on appointment since 1959; and
 - The Office Memoranda/Orders issued for Central Government Offices on Staff Car.
- (b) CCS Pension Rules as applicable for Employees of the Board as per Rule 31A of Coffee Rules, 1955..
- (c) All the benefits such as HBA, CPA, Personal Computer Advance, Festival Advance etc., are being granted as per the Central Government Rules to the Employees of the Board. Interest on these advances is being charged as per the rates prescribed by the Central Government.
13. Exemption from Income Tax:
Coffee Board is fully exempted from the purview of Income Tax as per Section 10(29) of Income Tax Act, 1961

Sd/-

DIRECTOR OF FINANCE





SCHEDULE 25 –NOTES ON ACCOUNTS INCLUDING CONTINGENT LIABILITIES

General Fund:

1. The funds allocated by the Govt. of India for the year 2012-13 to the Board was is Rs. 152.15 crore, and the same has been released after deducting the Op. balance to the Board as under: (Rs. In crore)

i	Plan Grants-in-aid	51.40
ii	Creation of Capital Assets	0.01
iii	Plan NER Grants-in-aid	3.89
iv	Creation of Capital Assets	0.01
v	Subsidy Grants-in-aid	43.06
vi	Subsidy NER Grants-in-aid	1.03
vii	Non-Plan Grants-in-aid : General	37.75
viii	Non-Plan Grants-in-aid : Salary	9.40
	Total	146.55
	ASIDE	3.25
	Grand Total	149.80

The Government of India released funds to the tune of Rs.58.00 crore under Non Plan Grant for implementation of "Coffee Debt Relief Package" (CDRP) towards the end of the financial year 2011-12 and granted permission to utilise the funds under CDRP up to 31.03.2013.

2. The unspent balance of Rs. 4.8003 crore under SC Sub Plan relating to the year 2011-12 was refunded to the Government of India. Further, grants of Rs. 1.00 lakh received in excess during 2012-13 against allocation under NER Subsidy was refunded to the Government of India.
3. The Salary & Establishment expenditure of Rs. 4.90 crore relating to March 2013, would be a charge on that budget for arriving at the percentage of utilisation of grant since the imprest is disbursed in March to Field Units, who in turn book the expenditure in April.
4. Committed expenditure of Rs. 1.01 crore under NER Subsidy though not included in the accounts is a charge on the previous budget and to be taken into account for arriving at the percentage of utilisation of grants.
5. Coffee produce of 13,000 kgs valued at Rs. 27,04,000/- obtained from Research/Extension Units was allotted to Promotional outlets during the year 2012-13. The value of this coffee has been credited towards "Plan IEBR" by adjustment in books of accounts.
6. a) The book balances on account of closed Promotional Units to the tune of Rs.1153006/- as at 31.3.12 has been reduced to Rs. 2,40,182 as a result of reconciliation. The balance amount is included in advances and other amount recoverable. Action has been initiated to obtain details from the respective banks and to reconcile this also.
- b) An amount of Rs. 20.44 lakh as at 31.12.2012 shown as suspense under Loans & Advances has been reconciled. An amount of Rs. 518004/- relate to imprest amount of (DDR) Chundale, for which detailed accounts have not been received. The matter is under investigation by Vigilance.
7. Rounding off to nearest rupee is effected in the Balance Sheet, in Income & Expenditure Account and in relevant schedules of the Financial Statements.



8. The Board is operating the following accounts during the year 2012-13 which are not forming part of General Fund grants. Therefore, Receipts & Payments are annexed to General Fund and incorporated in the Balance Sheet.
- i. Soil Testing A/c. (2) Technical Advisory A/c. (3) Editorial Committee A/c. (4) Pension Fund A/c. (5) Provident Fund A/c. (6) DBT INM Project (CCRI) (7) Indo Portugal Joint Research Project (8) ICO-CFC Leaf Rust Project (CCRI) (9) Neem Project (CCRI) (10) Cafnet Project Account (11) DBT Genome Project Account (12) DBT EST Transcriptional Sequencing Project (13) Coffee Board Benevolent Fund A/c. (14) Coffee Board GSLI A/c. (15) Price Stabilisation Fund Account. (16) New Pension Fund (17) DBT-WSB A/c. (CCRI).
- ii. The value of additions relates to purchases under the project "ICO CFC - CLR projects" and other projects vide amounts booked under 'Capital Expenditure - Schedule 3. This schedule is presented only to record the assets acquired under various earmarked funds not forming part of the Board Assets till it is decided to make over the assets to Board. Value is recorded only for statistical purpose.
9. The individual items in all the schedules to accounts have been regrouped to present them as per Report on Common Format of Accounts for Central Autonomous bodies by the Committee of Experts, Govt. of India. Wherever found necessary new account heads were opened and classifications have been made suitably.
10. The surplus funds of the Board held under Provident Fund and Pension Funds are being deposited in various nationalized banks in accordance with Rule 35 of Coffee Rules, 1955 and Government of India instructions. As required under instructions in Common Format of Accounts, Govt. of India, investments are exhibited under Current Assets as against depiction under 'Investments' in previous years.
11. The Bank balances with current accounts of Plan & Non-Plan funds have been linked and swept to flexi account to earn interest.

12. VALUATION OF COFFEE PLANTATIONS :

The Board has developed Coffee Plantations in its farms meant for Research and Demonstrations which are located in various parts of India. They are planted in blocks and spread over different periods. On the basis of available data, cost of investment on these plantations has been arrived by adopting the cost inflation index of the I.T. Act. The cost of investment on these plantations is reflected in the Fixed Asset schedule during the year.

Further, economically valuable trees in these plantations have also been valued and included in the Asset schedule. Depreciation has not been charged for Coffee Plantation since the life span of plantations extends beyond sixty years and continues to yield. Hence, the depreciation could be very meagre. Further, depreciation rate has not been specified in IT Act. Similarly in the case of valuable trees. There is no life span for valuable trees and these may continue even beyond the life cycle of the coffee plantation.

Sd/-

DIRECTOR OF FINANCE





(In `)

Sl No	Schemes/Components	Administrative Expenses	Assets	Establishment Charges	Scheme/Farm Expenditure	Total	Subsidy	Grand Total
A	R&D FOR SUSTAINABLE COFFEE PRODUCTION							
1	R&D Technologies	9603954	3407036	84711410	33185306	130907706		130907706
2	Transfer of Technology	7618919	561516	60616127	9036129	77832691		77832691
3	Infrastructure Development for R&D	5370187	9178799		412619	14961605		14961605
4	Labour Productivity					0		0
	TOTAL (A)	22593060	13147351	145327537	42634054	223702002	0	223702002
B	DEVELOPMENT SUPPORT							
1	Re-plantation	9575882	606952	7870071	758204	89641109	47137188	136778297
2	Water Augmentation QUP & Pollution Abatement measures	2064468	146955	11224327	614950	14050700	152813063	166863763
4	Coffee Development in NTA & Tribal Sector	5242623	752249	26344736	7774163	40113771	61683040	101796811
5	Capacity for all stake holders	3280107	728860	15625625	6805102	26439694		26439694
6	Welfare Support to Labourers & Tiny growers				18325500	18325500		18325500
7	Interest Subsidy to Growers on Working Capital					0	11855812	11855812
	TOTAL (B)	20163080	2235016	131894759	34277919	188570774	273489103	462059877
C	MARKET DEVELOPMENT							
1	Domestic Coffee Promotion	10592858		6482141	32651874	49726873		49726873
2	Market Research	140090		3136700	53750	3330540		3330540
	TOTAL ©	10732948		9618841	32705624	53057413		53057413
D	Export Promotion	477110		2413082	34305127	37195319	42849552	80044871
E	Risk Management						3607711	3607711
F	Support For Processing						5822768	5822768
G	MARKET ACCESS INITIATIVE(MAI)							
I	Mechanisation Programme						62481119	62481119
J	SC Sub Plan						2000000	2000000
	TOTAL (A TO H)	53966198	15382367	289254219	143922724	502525508	388250253	890775761
	Coffee Development in NER	9496549	484908	26249631	8281892	44512980	18118231	62631211
	Total Expenditure of Plan Grants in Aid incl. NER	63462747	15867275	315503850	152204616	547038488	406368484	953406972

Plain



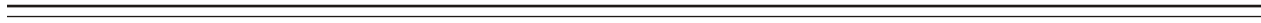


BANGALORE

**FINANCIAL STATEMENT OF
COFFEE BOARD POOL FUND
FOR THE YEAR ENDED 31.03.2013**



Plain





INDEX POOL FUND ACCOUNT

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Plain





Separate audit





Annexure to Audit Report



COFFEE BOARD, BANGALORE

POOL FUND ACCOUNTS BALANCE SHEET AS AT- 31-03-2013

(In Rs.)

CORPUS/CAPITAL FUND AND LIABILITIES	Schedule	Current year	Previous year
Corpus / Capital Fund	1	-540155	-5365506
Reserves and Surplus	2		
Earmarked/Endowment Funds	3		
Secured Loans and Borrowings	4		
Unsecured Loans and Borrowings	5		
Deferred Credit Liabilities	6	55348700	55348700
Current Liabilities and Provisions	7	320121	287151
TOTAL		55128666	50270345
ASSETS			
Fixed Assets	8	11548109	11807983
Investments - from Earmarked / Endowment Funds	9		
Investments - others	10		
Current Assets, Loans, Advances etc.,	11	43580557	38462362
Miscellaneous Expenditure (to the extent not written off or adjusted)			
TOTAL		55128666	50270345
Significant Accounting Policies	24		
Contingent Liabilities and Notes on Accounts	25		

Sd/-
Deputy Secretary (Non-Plan)
Coffee Board

Sd/-
Asst. Secretary (Plan/Devt.)
Coffee Board

Sd/-
Deputy Director (Accounts)
Coffee Board

Sd/-
Director of Finance
Coffee Board



COFFEE BOARD, BANGALORE
POOL FUND ACCOUNTS
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2013

(In Rs.)

Sl. No.	INCOME	Schedule No.	Current Year	Previous Year
1	Income from Sales/Services	12		
2	Grants/Subsidies (from Government of India)	13		
3	Fee/Subscriptions	14		
4	Income from Investments (Income on invest. From earmarked/endow. Funds transferred to Funds)	15		
5	Income from Royalty, Publication etc.	16		
6	Interest Earned (Board Interest)	17	3024680	2786718
7	Other Income	18	2859223	36653
8	Increase (decrease) in stock of Finished goods and works-in-Progress	19		
	Total (A)		5883903	2823371
II	EXPENDITURE			
1	Establishment Expenses	20	141555	
2	Other Administrative Expenses etc.	21	657123	119475
3	Expenditure on Grants., Subsidies etc.	22		
4	Interest	23		
5	Depreciation (Net Total at the year-end - corresponding to Schedule 8)		259874	267867
	Total (B)		1058552	387342
III	Balance being excess of Income over Expenditure (A-B)		4825351	2436029
	LESS : Prior period adjustment			8
	ADD : Prior period adjustment	21A		
	Balance being surplus/(deficit) carried to Corpus/Capital Fund		4825351	2436021
IV	Significant Accounting Policies	24		
V	Contingent Liabilities and Notes on Accounts	25		

Sd/-
Deputy Secretary (Non Plan)
Coffee Board

Sd/-
Deputy Director (Accounts)
Coffee Board

Sd/-
Director of Finance)
Coffee Board





COFFEE BOARD, BANGALORE
POOL FUND ACCOUNTS
Schedules forming part of Balance Sheet as at 31.03.2013

(In `)

PARTICULARS	Current Year	Previous Year
Schedule 1. Corpus/Capital Fund		
Balance as at the beginning of the year 1.4.2012	-5365506	-7801527
Add: Contributions towards Corpus/Capital Fund		
Add/(Deduct): Balance of net income/(expenditure)	4825351	
transferred from the I & E Account		2436021
Balance as at the year end 31.03.2013	-540155	-5365506
Schedule 2: Reserves and Surplus	NIL	
Schedule 3: Earmarked /Endowment Funds	NIL	
Schedule 4: Secured Loans and Borrowings	NIL	
Schedule 5: Unsecured Loans and Borrowings	NIL	
Schedule 6: Deferred Credit Liabilities		
a. Acceptances secured by hypothecation of capital equipment & other assets		
b. Others		
1. Prohibitory Order Suspense	361400	361400
2. Sales Suspense	47102044	47102044
3. Sales Tax Suspense	7885256	7885256
Total	55348700	55348700
Schedule : 7 :: Current Liabilities and Provisions		
a) Sales Tax Payables	1096	12774
b) Other receipts (refundable)		274377
c) Payable to Non-Plan	319025	
Total	320121	287151

Sd/-
Deputy Secretary (Non Plan)
Coffee Board





COFFEE BOARD, BANGALORE
POOL FUND ACCOUNTS
 Schedule forming part of Balance sheet as at 31.03.2013

(In Rs.)

SCHEDULE NO.8: FIXED ASSETS													
Description	Description	GROSS BLOCK					DEPRECIATION				NET BLOCK		
		cost/ valuation As at the begg. of the year	Additions during the year			Deductions during the year	cost/ valuation As at the year-end	As at the beginning of the year 01/04/2012	On Additions during the year	On Dedns during the year	Total up to the year-end	As at the ? Current year-end 31/03/2013	As at the Previous year-end 31/03/2012
			Purchases during 2012-13										
			I Half ?	II Half ?	Total								
Year	Year												
1	Buildings	12230823					12230823	719272	230231		949503	11281320	11511551
2	Furniture & Fixtures	101408					101408	27482	7393		34875	66533	73926
3	Office/Lab equipment	232012					232012	62875	16914		79789	152223	169137
4	Vehicles	73209					73209	19840	5337		25177	48032	53369
	Total	12637452					12637452	829469	259874		1089343	11548109	11807983

Sd/-
 Deputy Secretary (Non Plan)
 Coffee Board





COFFEE BOARD, BANGALORE

POOL FUND ACCOUNTS

Schedules forming part of Balance Sheet as at 31.03.2013

Schedule 9: Investments from Earmarked / Endowment Funds Reserves and Surplus NIL

Schedule 10: Investment - Others NIL

Schedule 11 - Current Assets, Loans and Advances

(In Rs.)

	CURRENT ASSETS, LOANS, ADVANCES etc.,	Current Year	Previous Year
A. Current Assets			
1. Inventories:			
2. Sundry Debtors:			
3. Cash Balances in hand (including cheques/drafts and imprest)			
4. Bank Balances:			
a) With Scheduled Banks:			
On Current Accounts		3130	250819
On Fixed deposit Accounts		30300000	27500000
On Flexi Deposit Accounts		2693059	291109
TOTAL (A)		32996189	28041928
B. Loans, Advances and Other Assets			
1. Loans:			
2. Advances and other amounts recoverable in cash or in kind or for value to be received			
a) TDS on Flexi Deposit (to be reversed by bank)		6738	209
b) RCW. Mettupalayam		7859680	7859680
c) CPWD Bhopal			30000
d) Others			
3. Income Accrued (Interest on Deposits)		2715151	2528309
4. Claims receivables			
a. Licence Fee (Receivable)		2799	2236
TOTAL (B)		10584368	10420434
TOTAL (A+ B)		43580557	38462362

Sd/-
Deputy Secretary (Non Plan)
Coffee Board



COFFEE BOARD, BANGALORE

POOL FUND ACCOUNTS

Schedules forming part of Income and Expenditure for the year ended 31.03.2013

Schedule 12: Income from Sales / Services	NIL
Schedule 13: Grants/Subsidies	NIL
Schedule 14: Fee / Subscriptions	NIL
Schedule 15: Income from investments (income on invest. From earmarked/endow. Funds transferred to funds)	NIL
Schedule 16: Income from Royalty, Publication etc.	NIL

(In Rs.)

	Schedule 17: Interest Earned	Current Year	Previous Year
1	On Term Deposits		
	With Scheduled Banks	3024680	2786718
	Total	3024680	2786718

Note : The Coffee Board is fully exempted from the purview of Income Tax vide Section 10(29) of Income Tax Act. 1961

	Schedule 18: Other Income	Current Year	Previous Year
1	Licence Fee	32037	36653
2	Other Receipts	2814404	
3	Miscellaneous Receipts	12782	
	TOTAL	2859223	36653

Schedule 19: Increase (decrease) in stock of Finished goods and works-in-progress NIL

	Schedule 20: Establishment Expenses	Current Year	Previous Year
1	Ex-gratia Payments	141555	
		141555	
	Schedule 21: Other Administrative Expenses etc.		
1	Property Tax	66450	66449
2	Court Fee	203451	
3	Maintenance of Building	68197	36489
4	Provision for bad and doubtful debts / advances		16537
5	Legal Charges	319025	
	TOTAL	657123	119475

Sd/-
Deputy Secretary (Non Plan)
Coffee Board



COFFEE BOARD, BANGALORE

POOL FUND ACCOUNTS

Schedules forming part of Income and Expenditure for the year ended 31.03.2013

Schedule No. 21A Prior Period Adjustments

(In `)

		Current Year		Previous Year	
		Debit	Credit	Debit	Credit
1	TDS (Others)			8	
	Total			8	

Schedule 22: Expenditure on Grants, Subsidies

NIL

Schedule 23: Interest

NIL

Sd/-
Deputy Secretary (Non Plan)
Coffee Board



COFFEE BOARD, BANGALORE
POOL FUNDS RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31.03.2013

(In Rs.)

RECEIPTS	Current year	Previous year	Payments	Current year	Previous year
1. Opening Balances					
a) Cash in hand			I. Expenses		
b) Bank Balances			a) Establishment Expenses	141555.00	
i) In current account	250819.00	2700.00	b) Administrative Expenses	338098.00	102938.00
ii) In deposit accounts		396822.46	II Payments made against funds for various projects		
iii) In Flexi deposit accounts	291108.46		(Name of the fund or project should be shown along with the particulars of payments made for each project)		
II, Grants Received			III. Investments and deposits made		
a) From Government of India			a) Out of Earmarked / Endowment funds		
b) From State Government			b) Out of Own Funds (Investments - other)		
c) From other sources (details)			IV. Expenditure on Fixed Assets & Capital Work-in-Progress		
(Grants for capital & revenue exp. To be shown separately)			a) Purchase of Fixed Assets		
III. Income from Investments from			b) Expenditure on Capital Work-in-Progress		
a) Earmarked/Endow.Funds			V. Refund of surplus money/Loans		
b) Own Funds (Oth.Investment)			a) To the Government of India		
IV. Interest Received			b) To the State Government		
a) On Bank Deposit	2837838.13	1970585.00	VI. Finance Charges (Interest)		
b) Interest on Deposits			VII. Other Payments (Specify)		
V. Other Income (Specify)			a) Purchase Tax Payment to Tamilnadu		
a). Rent/Water/Electricity Etc.			b) Other Payment	200533.00	53152.00
b) Other Income/Licence Fee	2845876.36	50845.00	c) Transfer of Fund - Non Plan	274377.00	1500000.00
VI. Amount Borrowed			d) Term Deposit	303000000.00	275000000.00
VII. Any other receipts (give details)			VIII. Closing Balances		
a) Fixed deposit account	27500000.00	27000000.00	a) Cash in hand		
b) Transfer of Fund - Non Plan Fund	100000.00		b) Bank Balances		
c) Others	122014.00	2688.00	i) In current accounts	3130.00	250819.00
d) Others Refundable	3094.00	274377.00	ii) In deposit accounts		
			iii) In Flexi deposit accounts	2693058.95	291108.46
TOTAL	33950751.95	29698017.46	TOTAL	33950751.95	29698017.46

Sd/-
Deputy Secretary (Non Plan)
Coffee Board

Sd/-
Deputy Director (Accounts)
Coffee Board

Sd/-
Director of Finance
Coffee Board





Schedule 24 – Accounting Policy – POOL FUND

1. The Coffee Board is functioning under the Ministry of Commerce & Industry as an Autonomous Body in accordance with Section 7 of the Coffee Act, 1942. The Pool Fund was created in accordance with Coffee Act, 1942. On implementation of 100% FSQ (Free Sale Quota) to the growers during 1991-94, the Marketing activities of the Board have ceased. The Final Pool Payment was for the last pooling season 1994-95. Although 100% FSQ was allowed and coffees are not being pooled, the Coffee Act has not been amended so far and hence Pool Fund Accounts are drawn separately.
2. Financial statements have been prepared on accrual basis in the format prescribed by Government of India – Committee on Common Format of Accounts.
3. The individual items in all the schedules to account have been regrouped to present them as per Report on Common Format of Accounts for Central Autonomous Bodies by the Committee Experts, Government of India.
4. Fixed Assets are carried at the cost of acquisition or construction, less accumulated depreciation.
5. The assets are depreciated at the following rates as Coffee Board is fully exempted from the purview of Income Tax vide Section 10(29) of Income Tax Act, 1961 and are not liable for any assessment.
 - a) Buildings : 2% per annum – Written down value method.
 - b) Furniture & Fixture, Office equipment and vehicle : 10% per annum - Written down value method.

Sd/-

DIRECTOR OF FINANCE





Schedule 25 – Notes on Accounts

1. Provision for Purchase Tax / Sales Tax:
 - a) In case of Kerala, a claim amounting to Rs.44.81 (Rs.2.16 crore for Purchase Tax + Rs.42.65 crore for Central Sales Tax) stands remanded to assessing officer by Hon'ble High Court of Kerala to verify the Boards claim in accordance with the law and attempts are on to resolve the same. The Board and the Ministry of Commerce have initiated action for early settlement. Since the demand is being contested the same is not considered in the accounts.
 - b) As regards Tamilnadu, there are no demands pending for payment. However, formal confirmation orders from the Commercial Tax Department, Tamilnadu is awaited in respect of settlement of dues.
2. A sum of Rs.28,14,404.00 received as final settlement from the erstwhile pool agent M/s. Kothari Oil Products in respect of Court case which was decided in favour of Coffee Board has been included under "Other Income".
3. Advances and other Assets recoverable as indicated herein for Rs.7889680/- vide Schedule 11(B) comprises of following item that relate to cases pending in the Courts etc.

SI No	Particulars	Current Year
1	Pending Court cases relating to RCW, Mettupalayam (The cases are pending before the court for hearing/disposal)	7859680.00

Sd/-

DIRECTOR OF FINANCE

