



BANGALORE

FINANCIAL STATEMENTS OF

COFFEE BOARD GENERAL FUND

FOR THE YEAR ENDED 31.03.2012





INDEX GENERAL FUND ACCOUNT

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Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of the Coffee Board, General Fund, Bangalore for the year ended 31 March 2012.

1. We have audited the attached Balance Sheet of Coffee Board, General Fund, Bangalore as at 31 March 2012 and the Income & Expenditure Account / Receipt & Payment Account for the year ended on that date under Section 20(1) of the Comptroller and Auditor General's (Duties, Powers and Conditions of service) Act 1971 read with Section 45 of the Coffee Act, (Act No.VII) of 1942. These financial statements are the responsibility of the Coffee Board's management. Our responsibility is to express an opinion on these financial statements based on our audit.
2. This separate Audit Report contains the comments of the Comptroller and Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules and Regulations (Propriety and Regularity) and efficiency-cum-performance aspects etc., if any, are reported through Inspection Reports / CAG's Audit Report separately.
3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.
4. Based on our audit, we report that:
 - i. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
 - ii. The Balance Sheet and Income & Expenditure Account/Receipt & Payment Account dealt with by this report have been drawn up in the format prescribed by the Ministry of Finance.
 - iii. In our opinion, proper books of accounts and other relevant records have been maintained by the Coffee Board as required under Section 45 of the Coffee Act (Act No.VII) of 1942 in so far as it appears from our examination of such books.
 - iv. We further report that :

Comments on Accounts

A) Income and Expenditure Account

Expenditure

Expenditure on Grants, Subsidies, etc. (Schedule 22)

Provision for anticipated CDRP Claims ₹823.69 lakh

The above is overstated by ₹823.69 lakh towards Coffee Debt Relief Package (CDRP) claims for which there were no claims as on 31 March 2012. Thus instead of depicting the unspent amount of Grant of ₹823.69 lakh as liability the same has been adjusted by creating 'Provision' for anticipated CDRP claims. This has resulted in overstatement of Provisions and understatement of Excess of Income over Expenditure by ₹823.69 lakh. Correspondingly, the Current liabilities are understated by a similar amount.

B) General

Effect of revision of accounts

The Board revised the accounts at the instance of audit. The revised accounts were submitted on 27 July 2012. The effect of revision was that (i) 'Corpus / Capital Fund' increased by ₹12.95 lakh, (ii) 'Earmarked / Endowment Funds' decreased by ₹1.31 lakh, (iii) 'Current Liabilities' decreased by ₹12.81 lakh, and (iv) 'Current Assets, Loans and Advances' decreased by ₹1.18 lakh

C) Grants in aid

Out of ₹203.53 crore received as Grants-in-Aid during the year (including Non Plan Grant for implementation of "Coffee Debt Relief Package") and carried forward balance of ₹6.81 crore from the previous year, the Board could utilise ₹185.15 crore leaving an amount of ₹25.19 crore as utilised grant as on 31 March 2012.

- v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet and Income & Expenditure Account / Receipt & Payment Account dealt with by this report are in agreement with the books of accounts.
- vi. In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure to this Separate Audit Report give a true and fair view in conformity with accounting principles generally accepted in India.
 - a. In so far it relates to the Balance sheet of the state of affairs of the Coffee Board, General Fund as at 31 March 2012; and
 - b. In so far as it relates to Income & Expenditure Account of the surplus for the year ended on that date.

For and behalf of the Controller & Auditor General of India

Sd/-

Y.N. Thakrae

Principal Director of Commercial Audit &

Ex-Officio Member, Audit Board,

Hyderabad

Place: Hyderabad

Date: 24th September 2012



Annexure to Audit Report

1. Adequacy of Internal Audit System

The Coffee Board has 78 units with Head Office and the units are bifurcated as annual, biannual and tri annual for internal audit based on the financial turnover/expenditure of the unit offices and Head Office. In order to overcome the manpower constraint the Board had introduced software to generate MIS reports to monitor physical and financial achievements of units. At present the internal audit functions with strength of 5 members at Head Office and at units level, one unit conducts the internal audit of other unit. Apart from this, four consultants were appointed to perform the internal audit. Hence, the internal audit appears to be commensurate with the size of the organization and nature of activities

2. Adequacy of Internal Control System

The Internal Control System needs to be strengthened in view of the following:

- i) Wrong debits and wrong credits afforded by the banks in respect of GPF, Pension account, and Coffee Promotion units were kept un-cleared for long time.
- ii) Non updation of medical advances cleared in advance register.
- iii) Only provisional utilisation certificates are submitted at the end of the each quarter to the ministry to facilitate release of further grants. However, before adoption of final accounts, the final utilisation certificates are not submitted to the ministry. Thus, the correct picture of utilisation of grants is not available at the time of accounts.
- iv) The unit offices under plan and non plan account render monthly account which is not uniform and exhaustive. The heads of accounts have not been codified, by assigning numerical codes for each item of receipt/expenditure. Thus head office has no proper checks to ensure the correctness of the classification of the transactions in the accounts rendered by unit offices.
- v) Non-reconciliation of recoveries and remittances from the pay bills of February 2012 of Plan Fund Accounts.
- vi) Confirmation of balances in respect of coffee stock and other raw material held at various units and deposits is not being done periodically to exercise control over the stocks.

3. System of Physical verification of Fixed Assets

The Board did not update item wise / unit wise fixed asset register.

4. Others

The Board did not maintain grants register and outstanding bill register.

Place: Hyderabad

Date: 24th September 2012

Sd/-
Y.N. Thakrae
Principal Director of Commercial Audit &
Ex-Officio Member, Audit Board,
Hyderabad



Grant-in-Aid

Project wise details of Receipt and Utilisation of Grant-in-Aid during the year is given below:

₹ in crore

Sl No.	Name of the Project for which grants received or General Grants	Amount of Grant brought forward from previous year 2010-11	Amount of Grant received during the year 2011-12	Total Grant Received	Amount utilised during the year 2011-12	Amount unutilised as on 31.03.2012 carried forward to the next year
1	Plan Grant-in-aid	4.91	51.00	55.91	46.72	9.19*
2	Plan NER Grant	Nil	4.00	4.00	3.90	0.10
3	Subsidy - Grant	1.66	43.50	45.16	44.72	0.44
4	Subsidy NER - Grant	0.24	1.50	1.74	1.26	0.48
5	SC Sub-Plan	Nil	5.00	5.00	0.20	4.80**
6	MAI Grants	Nil	1.12	1.12	1.12	Nil
7	Non-Plan Grant	Nil	39.41	39.41	39.41	Nil
8	Non-Plan Grant for implementation of "Coffee Debt Relief Package"	Nil	58.00	58.00	47.82	10.18
	Total	6.81	203.53	210.34	185.15	25.19

* Under Plan Grant-in-Aid, out of ₹9.19 crore, an amount of ₹4.60 crore was for committed expenditure towards Salary and Establishment relating to March 2012 & discharged on 2nd April 2012. Hence net unutilised amount was ₹4.59 crore.

** ₹4.80 crore under SC Sub-Plan was surrendered.

Sd/-
Y.N. Thakrae
Principal Director of Commercial
Audit & Ex-Officio Member,
Audit Board,
Hyderabad



COFFEE BOARD, BANGALORE
BALANCE SHEET AS AT- 31-03-2012

(In ₹)

CORPUS/CAPITAL FUND AND LIABILITIES	Schedule	Current year	Previous year
Corpus / Capital Fund	1	656805374	485059790
Reserves and Surplus	2		
Earmarked/Endowment Funds	3	925664679	849603201
Secured Loans and Borrowings	4	25230197	25230197
Unsecured Loans and Borrowings	5		
Deferred Credit Liabilities	6		
Current Liabilities and Provisions	7	240961482	89373130
TOTAL		1848661732	1449266318
ASSETS			
Fixed Assets	8	395074612	394092858
Investments - from Earmarked / Endowment Funds	9		
Investments - others	10		
Current Assets, Loans, Advances etc.,	11	1453587120	1103952248
Miscellaneous Expenditure (to the extent not written off or adjusted)			
TOTAL		1848661732	1498045106
Significant Accounting Policies	24		
Contingent Liabilities and Notes on Accounts	25		

Note: Schedules have been numbered as per the Common Format of Accounts for Autonomous Bodies.

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

Sd/-
Asst. Secretary (Plan/Dev.)
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- 31-03-2012

(In ₹)

CORPUS/CAPITAL FUND AND LIABILITIES	Schedule	Current year	Previous year
INCOME			
Income from Sales/Services	12	38907527	39239989
Grants/Subsidies (from Government of India)	13	2035348000	3430000000
Fee/Subscriptions	14		
Income from Investments (Income on invest. From earmaked/endow. Funds transferred to Funds)	15		
Income from Royalty, Publication etc.	16		
Interest Earned (Board Interest)	17	10991923	29040499
Other Income	18	79507665	57317945
Increase (decrease) in stock of Finished goods and works-in-Progress	19	9489293	1593053
Total (A)		2174244408	3557191486
EXPENDITURE			
Establishment Expenses	20	386620816	323969156
Other Administrative Expenses etc.	21	62653397	62102974
Expenditure on Grants., Subsidies etc.	22	1531946410	3144829392
Interest	23		
Depreciation (Net Total at the year-end - corresponding to Schedule 8)	8	21055572	19310973
Total (B)		2002276195	3550212495
Balance being excess of Income over Expenditure (A-B)(-)		171968213	6978991
Prior Period Adjustments	22A	-222629	6625298
Balance Carried to Corpus/Capital Fund		171745584	13604289
Significant Accounting Policies ²⁴			
Contingent Liabilities and Notes on Accounts	25		

Note: Schedules have been numbered as per the Common Format of Accounts for Autonomous Bodies.

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

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Asst. Secretary (Plan/Dev.)
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 31-03-2012

(In ₹)

SCHEDULE-1 CORPUS/CAPITAL FUND	Current Year		Previous Year	
Balance as at the beginning of the year 01.04.2011				
Development Accounts	-17255527		77229711	
Plan Fund Accounts	425465922		281206605	
Non-Plan Accounts	76849395	485059790	113019185	471455501
Add(deduct): Balance of net income/Expenditure				
Transferred from Income & Expenditure Account				
Development Accounts	38223376		-94485238	
Plan Fund Accounts	63577853		144259317	
Non-Plan Accounts	69944355	171745584	-36169790	13604289
Dev. Corpus/Capital Fund	20967849		-17255527	
Plan Corpus/Capital Fund	489043775		425465922	
Non-Plan Corpus/Capital Fund	146793750		76849395	
Balance as at the year end 31.03.2012		656805374		485059790

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 31/03/2012

(In ₹)

SCHEDULE-3-EARMARKED/ ENDOWMENT FUNDS	Soil Testing	Technical Advisory	Editorial Committee	Pension Fund	Price Stabilisation Fund	Total
Receipts						
a) Opening Balance of the funds	2279146	182859	75338	583853594	29143	586420080
	<i>2048846</i>	<i>172994</i>	<i>75338</i>	<i>579411112</i>	<i>55722</i>	<i>581764012</i>
b) Additions to Funds:						
i) Interest Received on Bank deposits		7156		54875480		54882636
		<i>6222</i>		<i>37007423</i>		<i>37013645</i>
ii) Fees and Subscriptions	240170					240170
iii) Other Receipts				33133		33133
	<i>230755</i>	<i>12145</i>		<i>313372</i>		<i>556272</i>
iv) Grants from Govt of India - through Plan						
through Non Plan				276079991		276079991
				<i>226000000</i>		<i>226000000</i>
other contributions						
V) Govt. of India - PSF Trust						
a+b	2519316	190015	75338	914842198	29143	917656010
	<i>2279601</i>	<i>191361</i>	<i>75338</i>	<i>842731907</i>	<i>55722</i>	<i>845333929</i>
c) Utilisation/Expenditure towards objectives of funds						
i) Capital Expenditure						
ii) Revenue Expenditure						
a) Salaries, Wages and allowances etc						
		<i>8502</i>				<i>8502</i>
b) Other administrative expenses	162			282275552		282275714
(includes Pension payouts)	<i>455</i>			<i>258878313</i>	<i>1079</i>	<i>258879847</i>
c) Scheme Expenditure						
					<i>25500</i>	<i>25000</i>
Total Expenditure	162			282275552		282275714
	<i>455</i>	<i>8502</i>		<i>258878313</i>	<i>26579</i>	<i>258913849</i>
Closing Balance of 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>

Figures in italics represents previous year figures

Schedules have been numbered as per the Common Format of Accounts for Autonomous Bodies

Note: This Schedule has been numbered as "Schedule No.02 in accounts of 2010-11 and previous years.

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 31-03-2012

(In ₹)

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	245131847	7323024	4070550		438643	772906	257736970
	<i>221995534</i>	<i>3690955</i>	<i>3690727</i>		<i>304640</i>	<i>843905</i>	<i>230525761</i>
b) Additions to Funds:							
i) Interest Received On Bank deposits	23171269	103325			16838	34576	23326008
	<i>15463119</i>	<i>166856</i>			<i>23003</i>	<i>33026</i>	<i>15686004</i>
ii) Fees and Subscriptions					3426	2204492	2207918
						<i>1843086</i>	<i>1843086</i>
iii) Other Receipts			4267785	3300028			7567813
	<i>450</i>		<i>3231780</i>				<i>3232230</i>
iv) Grants in aid - Govt of India							
v) subscriptions and Contributions	70433832	3317903					73751735
	<i>64003806</i>	<i>3465288</i>					<i>67469094</i>
v) FD Maturity							
					<i>125000</i>		<i>125000</i>
a+b	338736948	10744252	8338335	3300028	458907	3011974	364590444
	<i>301462909</i>	<i>7323099</i>	<i>6922507</i>		<i>452643</i>	<i>2720017</i>	<i>318881175</i>
c) Utilisation/Expenditure towards objectives of funds							
i) Capital Expenditure			837880				837880
			<i>1244397</i>				<i>1244397</i>
ii) Revenue Expenditure							
a) Salaries and Other administrative expenses	1974	150	617854	145952			765930
	<i>1785</i>	<i>75</i>	<i>377999</i>				<i>379859</i>
b) Refunds and other payments	59566158			2000000			61566158
	<i>56329277</i>						<i>56329277</i>
c) Scheme Expenditure			1581408	45558			1626966
			<i>1229561</i>				<i>1229561</i>
d) Final Settlement					13800	802415	816215
					<i>14000</i>	<i>1266336</i>	<i>1280336</i>
e) Remittances of GSLI Subscription		9545076				647595	10192671
						<i>679375</i>	<i>679375</i>
f) Miscellaneous							
						<i>1400</i>	<i>1400</i>
Total Expenditure	59568132	9545226	3037142	2191510	13800	1450010	75805820
	<i>56331062</i>	<i>75</i>	<i>2851957</i>		<i>14000</i>	<i>1947111</i>	<i>61144205</i>
Closing Balance of 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>

Figures in italics represents previous year figures

Note: This Schedule has been numbered as "Schedule No.02 in accounts of 2010-11 and previous years.

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 31-03-2012

(In ₹)

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. Transcrip- tional Sequencing Proj.A/c.	Total
a) Opening Balance of the funds	54308	30119	1656417	398174	3300028	7105	5446151
	156412	30229	1676700	568667	83405	10639	2526052
b) Additions to Funds:							
ii) Fees and Subscriptions				243551			243551
iii) Other Receipts							
	189000			613665	3217148	75160	4094973
iv) Grants in aid - external agencies							
a+b	54308	30119	1656417	641725	3300028	7105	5689702
	345412	30229	1676700	1182332	3300553	85799	6621025
c Utilisation/Expenditure towards objectives of funds							
i) Capital Expenditure							
ii) Revenue Expenditure							
a Scheme Expenditure	50951			233183	184059		468193
	269123		2097	564904		76194	912318
b) Salaries, Wages and allowances etc		110		2000	359		2469
	165	110	1023	8175	525	2500	12498
c) Other administrative expenses				55772	7092		62864
	21816		17163	211079			250058
d) Refund of surplus money/Loan			1656417		2000000		3656417
Total Expenditure	50951	110	1656417	290955	2191510		4189943
	291104	110	20283	784158	525	78694	1174874
Closing Balance of Funds	3357	30009		350770	1108518	7105	1499759
	54308	30119	1656417	398174	3300028	7105	5446151

Figures in italics represents previous year figures

Note : This Schedule has been numbered as "Schedule No.02 in accounts of 2010-11 and previous years.

Page1	Page2	Page3	Total
635380296	288784624	1499759	925664679
586420080	257736970	5446151	849603201

(In ₹)

SCHEDULE 4	Current Year	Previous Year
	Devt.	Devt.
Secured Loans and Borrowings *	25230197	25230197
Central Government		
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 & borrowings Nil

Schedule 6 : Deferred Credit Liabilities Surplus Nil

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

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



Schedule 7

COFFEE BOARD, BANGALORE

(In ₹)

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		42275			2722	44997
Others								
TOTAL	2722	2722		42275			2722	44997
2. Advances Received								
EMD/Security Deposit	1588491	3628358	153747	183508			1742238	3811866
Rent Deposit			1125000	1125000			1125000	1125000
Guest room Rent Deposit	3000	3000					3000	3000
TOTAL	1591491	3631358	1278747	1308508			2870238	4939866
3. Statutory Liabilities - Other Taxes and Duties								
Sales Tax			190232	216832			190232	216832
Professional Tax			1500				1500	
Taxes & Rates (Local Authority) Payables				47355				47355
TOTAL			191732	264187			191732	264187
4. Other Current Liabilities								
4A Salaries and other charges Payable								
Pay of Officer (Payable)	2793640	1851168	305303	314419			3098943	2165587
Pay of Establishment (Payable)	8790186	7847094	2731072	2628490			11521258	10475584
Dearness Allowance (Payable)	10377406	6818864	2980421	2341629			13357827	9160493
Grade Pay (Payable)	3043987	2364775	744794	722646			3788781	3087421
Other Allowances (Payable)	2947687	2786309	1652454	1547837			4600141	4334146
Travelling Allowances (Payable)	6059		445380	125720			451439	125720
Electricity Charges-Office Building (Payable)	115232		252884	246751			368116	246751
Rent-Office Building (Payable)			28064	59907			28064	59907
Pension Contribution (Payable)	7085	7085		450000			7085	457085
Leave Salary Contribution (Payable)				400000				400000
Bicycle Advance (Payable)		22932						22932
IEBR Transfer (Payable to Non-Plan/ plan)	413640	15321				1267026	413640	1282347
Market Support					5644882	9803054	5644882	9803054
Payable to Non-Plan Accounts	41186						41186	
CEA/Tuition Fees/Hostel Subsidy (Payable)	11898		283380	243093			295278	243093
Refundable CPA (Principal)			5280	5280			5280	5280
Refundable Interest on HBA			3244	3244			3244	3244
Refundable Interest on CPA			6847	5661			6847	5661
Telephone Charges Payable	926		42678	63425			43604	63425
Water Charges Payable			65848	50000			65848	50000
With Held Salary			315539	534130			315539	534130
Building Maintenance Charges (Payable)	1670		82982	400000			84652	400000
Deputation Allowance (Payable)			6975	6000			6975	6000
Maint. of Computer (Payable)				52000				52000
Medical Reimbursement (Payable)	25148		318756	75000			343904	75000
Overtime Allowance (Payable)	528		37015	21546			37543	21546
Printing & Stationery (Payable)				100000				100000
CDRP Payables			21825657				21825657	
Consultancy/Professional Charges Payables			15000				15000	



Schedule 7

Schedule 7 continued

(In ₹)

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			259383				259383	
ICD/ICH Maint. Charges Payables			122239				122239	
Incidental Charges payables			14602				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			34246				34246	
Travelling Allowance Board Member Payables			10331				10331	
Guest Houst Manintenance Payables			2469				2469	
Roasting Charges Payables			25176				25176	
Periodicals & Reference Books (Payables)			15809				15809	
Manintenance of Vehicle (Repairs) (Payable)	9043						9043	
Advertisement Charges (Payable)	8768						8768	
Total	28594089	21713548	32775660	10396778	5644882	11070080	67014631	43180406
4B REMITTANCES DUE								
Pay Bill Recoveries			1630				1630	
House Building Advance	2756						2756	
Coffee Board Emp.Co-op Society	126129	125759					126129	125759
Coffee Board Emp.Co-op Housing Society		27409						27409
GSLIS	3170	3170					3170	3170
LIC		20		76				96
PF & PF Advance				1506				1506
Prime Ministers Relief Fund				2808				2808
PLI	2858	1948					2858	1948
Mazdoor PF	240	240					240	240
Pay Advance	173116	87749		79439			173116	167188
Winter/Warm Cloth Advance				4200				4200
Mazdoor Festival Advance	59567	944					59567	944
Income Tax Others	272838						272838	
Licence Fee payable to Pool Fund				14064				14064
TOTAL	640674	247239	1630	102093			642304	349332
TOTAL CURRENT LIABILITIES	30828976	25594867	34247769	12113841	5644882	11070080	70721627	48778788
B. PROVISION:								
Provision for Audit Fee			800000	2291382			800000	2291382
Other PBR				6600				6600
TDS - Income Tax on Flexi Deposit			61410	66089			61410	66089
Provision for Loan to Growers					87009059	87009059	87009059	87009059
Expected CDRP Claims			82369386				82369386	
TOTAL PROVISIONS			83230796	2364071	87009059	87009059	170239855	89373130
Total Current Liabilities and Provisions (A+B)	30828976	25594867	117478565	14477912	92653941	98079139	240961482	138151918

Note: This schedule has been numbered as "Schedule No.04 in accounts of 2010-11 and previous years

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 31/03/2012

SCHEDULE 8 - FIXED ASSETS

(In ₹)

	Description	GROSS BLOCK					DEPRECIATION				NET BLOCK		
		cost/ valuation As at the begg. of the year	Additions during the year Purchases during 2011-12			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
			I Half Year	II Half Year	Total								
A	FIXED ASSETS												
I	Land - PLAN	8026367					8026367				8026367	8026367	
	Non Plan	264000					264000				264000	264000	
II	Buildings - PLAN	443693147	8916412	6322974	15239386	458932533	155097212	9115421		164212633	294719900	288595935	
	Non Plan	5496227				5496227	2470968	109925		2580893	2915334	3025259	
III	Plant, Machinery & Est. Equip. -PLAN	34991820	130898	3546320	3677218	38669038	18137192	1875869		20013061	18655977	16854628	
	Non Plan	3708260	271507		271507	3979767	2469133	151064		2620197	1359570	1239127	
	Furni. & Fixt. -PLAN	14592955	54272	481726	535998	15128953	8116260	677184		8793444	6335509	6476695	
	Non Plan	2066449	225865	148323	374188	2440637	1099165	126731		1225896	1214741	967284	
V	Office/ Lab Equip. - PLAN	61089989	892494	755047	1647541	62737530	30081431	3227858		33309289	29428241	31008558	
	Non Plan	4488426		34175	34175	4522601	2006589	249893		2256482	2266119	2481837	
VI	Vehicles PLAN	30413099				30413099	17606008	1280709		18886717	11526382	12807091	
	Non Plan	1137655				1137655	572790	56487		629277	508378	564865	
VII	IT Hardware - PLAN	21199359	646242	6170608	6816850	28016209	20026699	2452103		22478802	5537407	1172660	
	Non Plan	2819527	212759	117773	330532	3150059	2209065	441054		2650119	499940	610462	
VIII	IT Software- PLAN	5109090				5109090	5109090			5109090			
	Non Plan	279864	92863	52268	145131	424995	279864	145131		424995			
IX	Lib. books & periodicals PLAN	13017795	1720981	83161	1804142	14821937	4597390	1018297		5615687	9206250	8420405	
	Non Plan	2101259				2101259	822796	127846		950642	1150617	1278463	
	TOTAL CY PLAN	632133621	12361299	17359836	29721135	661854756	258771282	19647441		278418723	383436033	373362338	
	TOTAL CY NP	22361667	802994	352539	1155533	23517200	11930370	1408131		13338501	10178699	10431297	
	Previous Year Plan	609984004	5156886	16992731	22149617	632133621	16979908	839402		17819310	373362338	369032031	
	Previous Year N-Plan	20507998	1042717	810952	1853669	22361667	1022357	469306		1491663	10431297	10069290	
B	Capital Work in Progress Plan										1459880	10299223	
	Capital Work in Progress Non-Plan												
	Total Plan										384895913	383661561	
	Total Non-Plan										10178699	10431297	
	GRAND TOTAL									291757224	395074612	394092858	

Note: This schedule has been numbered as "Schedule No.05 in accounts of 2010-11 and previous years.

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

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



Schedule 8A

COFFEE BOARD, BANGALORE
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31/03/2012

SCHEDULE 8A - FIXED ASSETS

(In ₹)

	Description	GROSS BLOCK				DEPRECIATION				NET BLOCK			
		cost/ valuation As at the begg. of the year	Additions during the year Purchases during 2011-12			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
			I Half Year	II Half Year	Total								
A	FIXED ASSETS												
I	Land - PLAN												
	Non Plan												
II	Buildings - PLAN												
	Non Plan												
III	Plant, Machinery & Est. Equip. -PLAN	4517998	837880	837880		5355878					5355878	4517998	
IV	Non Plan												
	Furni. & Fixt.-PLAN												
	Non Plan												
V	Office/ Lab Equip. - PLAN												
	Non Plan												
VI	VehiclesPLAN	2285939				2285939					2285939	2285939	
VII	Non Plan												
	IT Hardware - PLAN	40966				40966					40966	40966	
	Non Plan												
VIII	ITSoftware- PLAN												
	Non Plan												
IX	Lib. books & PLAN												
	Non Plan												
	TOTAL CY PLAN	6844903	837880	837880		7682783					7682783	6844903	
	TOTAL CY NP												
	Previous Year	5600506	1244397	1244397		6844903					6844903	5600506	
B	Capital Work in Progress Plan												
	Capital Work in Progress Non-Plan												
	Total Plan										7682783	6844903	
	Total Non-Plan												
	GRAND TOTAL										7682783	6844903	

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.

Note: This Schedule has been numbered as "Schedule No.05A" in accounts of 2010-11 and previous years.

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 31/03/2012

Schedule 9 : Unsecured Loans and Borrowings
Schedule 10 : Deferred Credit Liabilities Surplus

NIL
NIL

(In ₹)

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			
1. Inventories:										
a) Stock-in-trade										
Finished Goods	28597901	18955047	2255502	2409063					30853403	21364110
TOTAL	28597901	18955047	2255502	2409063					30853403	21364110
2. Sundry Debtors:										
Overdue from Planters-Principal and Interest					87009059	87009059			87009059	87009059
Credit Sales			3576824	3557930					3576824	3557930
Other sundry debtors			55994	55994			6827972	7062970	6883966	7118964
TOTAL			3632818	3613924	87009059	87009059	6827972	7062970	97469849	97685953
3. CASH BALANCE IN HAND										
Head Office	15233	32334	22413	18911	8759				46405	51245
Field Offices	697011	805851	133104	128918		12365			830115	947134
Cash in Transit				10575						10575
TOTAL	712244	838185	155517	158404	8759	12365			876520	1008954
4. BANK BALANCE:										
a) With Scheduled Banks:										
On Current Account HO	27232315	4184925	11850615	3886994	48035437	11067365	44570726	48412258	131689093	67551542
On Current Accounts Field Office	42361374	37709835	5308781	4766021	3798732	7965020			51468887	50440876
On Deposit accounts	30000000		81005000						111005000	
On Flexi Deposit swept from Current Account			108600354	25495111			802275000	745000000	910875354	770495111
TOTAL	99593689	41894760	206764750	34148126	51834169	19032385	846845726	793412258	1205038334	888487529
5. Post Office Savings A/c. - Field Units										
6. Balance of Postage and Franking Machine			15639	9738					15639	9738
TOTAL			15639	9738					15639	9738
GRAND TOTAL - A	128903834	61687992	212824226	40339255	138851987	106053809	853673698	800475228	1334253745	1008556284

Note: This Schedule has been numbered as "Schedule No.06" in accounts of 2010-11 and previous years.

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

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



Schedule 11

COFFEE BOARD, BANGALORE

(In ₹)

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			2109575	2130915					2109575	2130915
Conveyance purchase Advance		34436	383020	508745					383020	543181
Festival Advance	818781	753798	261225	272100					1080006	1025898
House Building Advance			5811733	7404073					5811733	7404073
Motor Car Advance			191720	55780					191720	55780
Bicycle Advance				500						500
Recurring Deposit	100								100	
LTC/TA Advance	230798	314515	1930282	1302224					2161080	1616739
Medical Advance	444266	64700	563033	960146					1007299	1024846
Pay Advance			13660						13660	
Mazdoor Advance	302160	217289							302160	217289
Coffee Board Emp. Co-Op Housing Society	46478								46478	
PF Advance	60515	66395							60515	66395
Winter/Warm/Cumbly Advance	70902	67382							70902	67382
Kalpetta Society	17730								17730	
Professional Tax	44804								44804	
Fan Advance	900	900							900	900
EPF Employees Contribution		3236								3236
LIC (Receivable)	100277	99733							100277	99733
Mazdoor PLI	4264								4264	
Mazdoor RD	5200								5200	
Income Tax (Officers & Staff)	36230	30918							36230	30918
Labour Welfare Measures (Receivables)		286500								286500
Immediate Death Relief Advance	7607	7607							7607	7607
TOTAL	2191012	1947409	11264248	12634483					13455260	14581892
2. Advances and other amounts recoverable in cash or in kind or for value to be received:										
a) on capital account										
Advance for Purchase of Assets	58658	58658							58658	58658
Advance for Supplies & Service			4155						4155	
Provision for cash in transit			260745	260745					260745	260745
Closed units accounts			1153006	1153006					1153006	1153006
Death Relief Advance			8000						8000	
Plan Scheme Expenditure			41186						41186	
Library Books & Journal Advance	82858	82858							82858	82858
Telephone Advance	1102999	1102999							1102999	1102999
b) Prepayment										
Contingency Advance	336060	251132	230765	228425					566825	479557
Petro Card Advance-(Prepaid-Petrol Adv)	56393	23156	36111	84798					92504	107954
General suspense	2044422	2044422							2044422	2044422
Total C/O	3681390	3563225	1733968	1726974					5415358	5290199

Note: This Schedule has been numbered as "Schedule No.06" in accounts of 2010-11 and previous years.



Schedule 11

COFFEE BOARD, BANGALORE

SCHEDULE 11-Continued

(In ₹)

	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	3681390	3563225	1733968	1726974					5415358	5290199
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)				1267026						1267026
Rent Receivable			3835133	27000					3835133	27000
Receivable from Plan A/c(IEBR)			413640	15321					413640	15321
Professional Tax (Receivable)				200						200
Transfer of Funds			7436297	7436297					7436297	7436297
Transfer of Funds Pool Fund				1500000						1500000
Advance for Electricity			10000						10000	
TOTAL	3881992	3763827	14015516	12559296					17897508	16323123
3. INCOME ACCRUED										
Interest Accrued-But not due on Loan to Staff			10074799	10939257					10074799	10939257
Accrued Interest - on Flexi Deposit			5914827	4423719			71990981	49127974	77905808	53551693
TOTAL			15989626	15362976			71990981	49127974	87980607	64490950
TOTAL (B)	6073004	5711236	41269390	40556755			71990981	49127974	119333375	95395964
TOTAL (A+B)	134976838	67399228	254093616	80896010	138851987	106053809	925664679	849603202	1453587120	1103952248

Note: This Schedule has been numbered as "Schedule No.06 in accounts of 2010-11 and previous years.

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

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



Schedule 12 to 17

COFFEE BOARD, BANGALORE

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31/03/2012

(In ₹)

SCHEDULE - 12 INCOME FROM SALE/SERVICE	PLAN		NON-PLAN		DEVELOPMENT		TOTAL	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
1. Income from Sales								
Sale of Liquid Coffee			18983756	18781561			18983756	18781561
Sale of Coffee Powder			4497148	4228432			4497148	4228432
Sale of SS Coffee Filter			1875	55675			1875	55675
Sale of Caterings			15338686	16105206			15338686	16105206
Sale of Gunny Bags				780				780
Other Receipts			86062	68335			86062	68335
TOTAL			38907527	39239989			38907527	39239989
Note: This Schedule has been numbered as "Schedule No.07 in accounts of 2010-11 and previous years.								
SCHEDULE - 13 GRANTS/SUBSIDIES								
1. Central Government								
Plan Schemes	510000000	552000000					510000000	552000000
NER	40000000	20000000			15000000	20000000	55000000	40000000
MAI	11248000						11248000	
CDRP			580000000	2410000000			580000000	2410000000
Non - Plan			394100000	220000000			394100000	220000000
Development Subsidy					435000000	208000000	435000000	208000000
SC Sub-Plan					50000000		50000000	
TOTAL	561248000	572000000	974100000	2630000000	500000000	228000000	2035348000	3430000000
Note: This Schedule has been numbered as "Schedule No.08 in accounts of 2010-11 and previous years.								
Schedule 14: Fees/Subscriptions	NIL							
Schedule 15: Income from Investments (Income on invest.	NIL							
From earmarked/endow. Funds transferred to funds Unsecured Loans and Borrowings	NIL							
Schedule 16: Income from Royalty, Publication etc.	NIL							
SCHEDULE - 17 INTEREST EARNED								
1. On Savings Accounts								
With Scheduled Bank								
On Flexi Deposits			10084661	27761469			10084661	27761469
2. On Loans - Employees								
Interest Accrued But Not Due (HBA)			644851	911678			644851	911678
Interest Accrued But Not Due (CPA)			38206	67737			38206	67737
Interest Accrued But Not Due (PCA)			212437	290140			212437	290140
Interest Accrued But Not Due (MCA)			11701	8197			11701	8197
Penal Interest			67	1278			67	1278
TOTAL			10991923	29040499			10991923	29040499

Note: This Schedule has been numbered as "Schedule No.09 in accounts of 2010-11 and previous years.

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 31/03/2012

(In ₹)

SCHEDULE - 18 OTHER INCOME	PLAN		NON-PLAN		DEVELOPMENT		TOTAL	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
1. PROFIT ON SALE/DISPOSAL OF ASSETS								
a) Owned Assets								
2. MISCELLANEOUS INCOME								
AG's office Rent			6390000	6390000			6390000	6390000
Auction Hall Rent			156800	66340			156800	66340
Booster Installation Rent			230786	240000			230786	240000
ICTA Rent			54000	54000			54000	54000
Rent - Accommodation etc.,			103000	50000			103000	50000
KNNL Rent			10125000	10125000			10125000	10125000
Van Parking Rent			24000	24000			24000	24000
Miscellaneous Receipts			5790	199688			5790	199688
Licence Fee & Quarters Rent			34902	13771			34902	13771
RTI Fees			1379	807			1379	807
IEBR			60006438	40154339			60006438	40154339
Leave Salary contribution (Board's official on deputation)			6184				6184	
CDRP Refunds 2010-11			2369386				2369386	
TOTAL			79507665	57317945			79507665	57317945

Note: This Schedule has been numbered as "Schedule No.10" in accounts of 2010-11 and previous years.

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

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



Schedule 19
(In ₹)

SCHEDULE - 19 Increase (decrease) in stock of Finished goods and works-in-Progress	PLAN		NON-PLAN		DEVELOPMENT		TOTAL	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
A) CLOSING STOCK AS ON 31-03-2012								
Books & Publication	161487	180666					161487	180666
Broca Traps and Lure	1867515	3946770					1867515	3946770
Cleaning Materials			1967	1899			1967	1899
Coffee Powder			595288	655251			595288	655251
Coffee Stock	24842188	13034714					24842188	13034714
Consumable Articles			97408	142170			97408	142170
Disposable cups			3617	3114			3617	3114
Fertilizers & Chemicals	1669831	1755647					1669831	1755647
Gas/Kerosene Stock			21365	13037			21365	13037
Gunny Bags			53339	30680			53339	30680
Other Estate Products	51880	29500					51880	29500
Polythene Bags			237042	37504			237042	37504
Raw Coffee			1220551	1482197			1220551	1482197
SS Coffee Filter	5000	7750	2391	5525			7391	13275
Sugar			12294	19241			12294	19241
Milk			10240	18445			10240	18445
TOTAL	28597901	18955047	2255502	2409063			30853403	21364110
B) Less: OPENING STOCK AS ON 01-04-2011								
Books & Publication	180666	179605					180666	179605
Cleaning Materials			1899	3114			1899	3114
Coffee Powder			655251	328774			655251	328774
Coffee Stock	13034714	17602785					13034714	17602785
Consumable Articles			142170	93340			142170	93340
Disposable cups			3114	3876			3114	3876
Fertilizers & Chemicals	1755647	216566					1755647	216566
Gas/Kerosens Stock			13037	14706			13037	14706
Gunny Bags			30680	38350			30680	38350
Broca Traps and Lure	3946770						3946770	
Other Estate Products	29500	31500					29500	31500
Polythene Bags			37504	9800			37504	9800
Raw Coffee			1482197	1185946			1482197	1185946
SS Coffee Filter	7750	9000	5525	14570			13275	23570
Sugar			19241	24728			19241	24728
Milk			18445	14397			18445	14397
TOTAL	18955047	18039456	2409063	1731601			21364110	19771057
NET INCREASE/DECREASE(A-B)	9642854	915591	-153561	677462			9489293	1593053

Note: This Schedule has been numbered as "Schedule No.19" in accounts of 2010-11 and previous years.

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

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



Schedule 20

(In ₹)

SCHEDULE - 20 ESTABLISHMENT EXPENSES	PLAN		NON-PLAN		DEVELOPMENT		TOTAL	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
A. SALARIES AND WAGES								
1. Pay of Officers			3422563	3086328			3422563	3086328
2. Pay of Establishment			32501102	34062190			32501102	34062190
3. Grade Pay			8539511	8779490			8539511	8779490
4. Leave Encashment			3267611	2752457			3267611	2752457
5. Vith CPC Arrears			409940	3718745			409940	3718745
6. MACPS Arrears			9972443				9972443	
Total			58113170	52399210			58113170	52399210
B. Allowances & Bonus								
1. Dearness Allowance			25717482	19392918			25717482	19392918
2. Other Allowances			19381318	17982328			19381318	17982328
3. Bonus			906291	1088761			906291	1088761
4. Leave Travel Concession (LTC)			304668	708646			304668	708646
5. Medical Reimbursement			2381482	2619955			2381482	2619955
6. CEA/Tuition Fee/Hostel Subsidy			2247472	2100717			2247472	2100717
7. Overtime Allowance			365673	487934			365673	487934
8. Deputation Allowance			83590	75020			83590	75020
9. Interim Wages (Dismissed Employee)				90810				90810
Total			51387976	44547089			51387976	44547089
C. Expenses on Employees								
Retirement and Terminal Benefits								
Payments to Pension Fund			276079991	226000000			276079991	226000000
Pension Contribution (Deputees)			370411	450000			370411	450000
Leave Salary Contribution (Deputees)			137968	246869			137968	246869
Total			276588370	226696869			276588370	226696869
D. Other expenses on Employees								
Training			37090	9000			37090	9000
Uniforms			494210	316988			494210	316988
Total			531300	325988			531300	325988
Grand Total			386620816	323969156			386620816	323969156

Note: This Schedule has been numbered as "Schedule No.12" in accounts of 2010-11 and previous years.

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 31/03/2012

(In ₹)

SCHEDULE 21 : OTHER ADMINISTRATIVE EXPENSES ETC.,	PLAN		NON-PLAN		DEVELOPMENT		TOTAL	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Purchase of Consumables/Ingredients			10939440	11608208			10939440	11608208
Purchase of Gas/Kerosene			3055369	2725736			3055369	2725736
Purchase of Milk			5230606	5394501			5230606	5394501
Purchase of Sugar			1442989	1652667			1442989	1652667
Purchase of raw Coffee			8671232	7002425			8671232	7002425
Purchase of SS Coffee Filters				45900				45900
Purchase of Gunny Bags			25725				25725	
Purchase of Polyethene Bags			258300	90126			258300	90126
Purchase of Cleaning Materials			609451	550733			609451	550733
Crockery & Cutlery			204866	150189			204866	150189
Freight Transport & Cooly Charges			455956	503420			455956	503420
Linen & Laundry			104417	97026			104417	97026
Maint. Of ICD/ICH			1854290	1962832			1854290	1962832
Roasting of Coffee Seeds			288436	412468			288436	412468
VAT			171761				171761	
Rent			2445217	2469676			2445217	2469676
Procurement of Coffee from Res./Extn. Dept.			2178497	2544278			2178497	2544278
Sub Total A			37936552	37210185			37936552	37210185
Consultancy & Professional Charges			147502				147502	
Auditors Remuneration				800000				800000
Electricity Charges			2374645	2241438			2374645	2241438
Office Maintenance Expenditure			348229	342749			348229	342749
Insurance			36266	35017			36266	35017
Repairs & Main. of office equip./Lab. equip			53844	228085			53844	228085
Maintenance of Office/Lab. Buildings			1093147	1027016			1093147	1027016
Guest House Maintenance			522180	285224			522180	285224
Maintenance of Computer			150282	214049			150282	214049
Maintenance of Vehicles			1511204	1316268			1511204	1316268
Postage & Telegram			352143	302717			352143	302717
Telephone / Fax / E-Mail			897273	902899			897273	902899
Printing & Stationery			1556492	995028			1556492	995028
Office Consumables/Materials			37243	136935			37243	136935
Travelling Allowance (Inland)			2399278	3486881			2399278	3486881
Travelling Allowance (Non-Official)			7404	81026			7404	81026
Travelling Allowance (Board Members)			1015133	992681			1015133	992681
Honararium & Cash Awards			30650	15250			30650	15250
Hospitality Charges			2617890	2298267			2617890	2298267
Press Advertisement			659003	20432			659003	20432
Incidentals			1063380	805409			1063380	805409
Bank Charges			41804	41967			41804	41967
Carry forward			16914992	16569338			16914992	16569338

Note: This Schedule has been numbered as "Schedule No.13" in accounts of 2010-11 and previous years.



Schedule 21 & 22A

SCHEDULE 21 Continued.

(In ₹)

	PLAN		NON-PLAN		DEVELOPMENT		TOTAL	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Brought Forward			16914992	16569338			16914992	16569338
Legal Charges			649545	585825			649545	585825
Hindi teaching Scheme			138919	74848			138919	74848
Plan IEBR Expenses Maintenance of Farms			4237341	3401942			4237341	3401942
Membership/Retainer Ship/Subscription etc.,			55000	9500			55000	9500
Periodicals & Reference Books			110476	76541			110476	76541
Repairs & Renovations			13156				13156	
Water Charges			753715	1017828			753715	1017828
Library Maintenance Periodicals Etc.			26591	78851			26591	78851
Staff Welfare			15000	49586			15000	49586
Taxes & Rates (Local Authority) & Registration etc.,			1414793	3028530			1414793	3028530
Insurance on Building & Equipments			6495				6495	
Travelling Expenses (Recruitment)			7171				7171	
Workshop Expenditure			373651				373651	
SubTotal B			24716845	24892789			24716845	24892789
Grand Total A+B			62653397	62102974			62653397	62102974

Note: This Schedule has been numbered as "Schedule No.13" in accounts of 2010-11 and previous years.

SCHEDULE - 22A - Prior Period Adjustments

(In ₹)

	PLAN		NON-PLAN		DEVELOPMENT		TOTAL	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Debits under Staff advances etc. (Annexure-prior period adjustments)		1507190	-357469	5118108			-357469	6625298
Capital work in progress	134840						134840	
Total	134840	1507190	-357469	5118108			-222629	6625298

Note: This Schedule has been numbered as "Schedule No.14A" in accounts of 2010-11 and previous years.

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

Particulars	Current Year	
	Debit	Credit
1. Staff Advance	7579	20755
2. Interest Account	926654	191532
3. Pay Bill Deductions	200	6
4. Rent Payments		237483
5. Pension Contribution		35133
6. Sundry Debtors	936	5510
7. Others		8042
8. Pay Advance		79439
Total	935369	577900
Net Balance	-357469	

Note: This Schedule has been numbered as "Schedule No.14A" in accounts of 2010-11 and previous years.

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

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



COFFEE BOARD, BANGALORE

Schedule 22

SCHEDULES FORMING PART OF INCOME & EXPENDITURE FOR THE YEAR ENDED 31/03/2012 SCHEDULE - 22 EXPENDITURE UNDER PLAN SCHEMES/COMPONENTS AND NON-PLAN

(In ₹)

Sl. No.	SCHEMES / COMPONENTS	Plan Grant in Aid		Plan Subsidy		TOTAL	
		Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
I	R&D FOR SUSTAINABLE COFFEE PRODUCTION						
1	R&D Technologies	119950934	102518156			119950934	102518156
2	Transfer of Technology	69869784	51353401			69869784	51353401
3	Infrastructure Development for R&D	8204218	18599489			8204218	18599489
4	Labour Productivity						
	TOTAL (A)	198024936	172471046			198024936	172471046
II	DEVELOPMENT SUPPORT						
1	Replantation	88866571	81743742	39518641	50253267	128385212	131997009
2	Water Augmentation QUP & Pollution Abatement measures	15785549	10738256	126884692	105446825	142670241	116185081
3	Coffee Development in NER	40491145	35995840	12614770	12683539	53105915	48679379
4	Coffee Development in NTA & Tribal Sector	29129429	29327002	48958542	73965241	78087971	103292243
5	Capacity for all stake holders	23146499	21127278			23146499	21127278
6	Welfare Support to Labourers & Tiny growers	14035500	12292500			14035500	12292500
7	Interest Subsidy to Growers on Working Capital			13554873	18613008	13554873	18613008
8	Mechanization Programme			181169428	19826787	181169428	19826787
9	SC Sub-Plan			2000000		2000000	
	TOTAL (B)	211454693	191224618	424700946	280788667	636155639	472013285
III	MARKET DEVELOPMENT						
1	Domestic Coffee Promotion	45109932	36813292			45109932	36813292
2	Market Research	5015474	4107650			5015474	4107650
	TOTAL (C)	50125406	40920942			50125406	40920942
IV	EXPORT PROMOTION						
	Export Promotion	39426767	29972315	14866084	27232713	54292851	57205028
	TOTAL (D)	39426767	29972315	14866084	27232713	54292851	57205028
V	Risk Management			4608079	10344493	4608079	10344493
VI	Support For Processing			17601515	4119365	17601515	4119365
VII	Market Access Initiative (MAI)	9515550				9515550	
	TOTAL (E)	9515550		22209594	14463858	31725144	14463858
	GRAND TOTAL (A+B+C+D+E)	508547352	434588921	461776624	322485238	970323976	757074159
	Less Expenditure on Assets Capitalised	20746952	22244767			20746952	22244767
	Total Revenue Expenditure on Schemes	487800400	412344154	461776624	322485238	949577024	734829392

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	2410000000			500000000	2410000000
Provision for anticipated CDRP Claims	82369386				82369386	
Plan Schemes			949577024	734829392	949577024	734829392
Total	582369386	2410000000	949577024	734829392	1531946410	3144829392

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

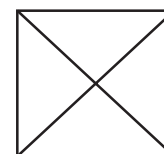
Note: This Schedule has been numbered as "Schedule No.14" in accounts of 2010-11 and previous years.

1. The figures at Sl.No.7 Interest Subsidy to Growers on working capital which have been printed in the accounts of 2010-11 under Plan Grants in Aid may be read under Plan Subsidy

2. The figures under Plan Subsidy relating to "Less Expenditure on Assets Capitalised" appearing below Grand Total (A+B+C+D+E) in the accounts of 2010-11 may be read as "Nil".

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

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



COFFEE BOARD, BANGALORE
CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR 2011-12

(In ₹)

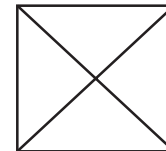
RECEIPTS	PLAN	NON-PLAN	DEVELOP- MENT	Total	Previous
				Current Year	Year
1. Opening Balances					
General Fund					
a) Cash in hand	838185.00	147830.03	12365.00	998380.03	1205857.45
b) Cash in Transit		10575.00		10575.00	
c) Bank Balances					
i) In current account	41894760.00	8653015.89	19032385.00	69580160.89	77959177.46
ii) In deposit accounts		25495111.06		25495111.06	4150188.41
iii) Savings accounts					7000.00
II, Grants Received					
General Fund					
a) From Government of India	550000000.00	394100000.00	500000000.00	1444100000.00	1020000000.00
b) CDRP Grants		580000000.00		580000000.00	2410000000.00
c) MAI Grants	11248000.00			11248000.00	
III. Income on Investments from					
a) Market Support (NER)					2013289.00
IV. Interest Received					
a) On Bank deposits		7727119.42		7727119.42	24710438.00
b) Loans, Advances etc.,		1904138.00		1904138.00	1014595.00
c) On SB Account					
V. Other Income					
a) IEBR (value of coffee & others)		54460686.44		54460686.44	36170386.64
b) Income from sales & Service		24207761.86		24207761.86	24537961.82
c) Credit Sales (Realisation)		16330189.11		16330189.11	16228209.00
d) Other Income Tr. To NP (IEBR)	2738576.00			2738576.00	
e) Rent		13512936.00		13512936.00	19955150.00
VII. Any other receipts					
a) Other Transfer from Pool Fund A/c					3100000.00
b) Plan Fund Account		9037000.00		9037000.00	70057500.00
c) Pay bill recoveries		34803903.00		34803903.00	31608582.20
d) Other Receipts/Advance		5262403.25		5262403.25	28470923.00
e) Receipt from Pool Fund					200000.00
f) Loans & Advances to staff		3961602.00		3961602.00	3912209.00
g) Temp. Loan from Devt & NP A/c					205268183.00
h) CDRP Refund		2369386.00		2369386.00	
TOTAL	606719521.00	1181983657.06	519044750.00	2307747928.06	3980569649.98

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 2011-12

(In ₹)

PAYMENTS	PLAN	NON-PLAN	DEVELOP- MENT	Total	Previous
				Current Year	Year
I. Expenses					
a) Establishment Expenses (Corres.sch.20)	278310891.00	109664881.75		387975772.75	341762625.15
b) Administrative Expenses (Corres.sch.21)	59801734.00	59451607.07		119253341.07	104543327.05
II. Payments made against funds for various Projects					
a) CDRPPayment		478174343.00		478174343.00	241000000.00
b) MAI Expenditure	9515000.00			9515000.00	
c) Scheme Expenditure	137832720.00		461776624.00	599609344.00	438604577.00
d) Loans & Advances to staff		1979729.00		1979729.00	1705048.00
e) Board's Pension Fund		276079991.00		276079991.00	226000000.00
III. Expenditure on Fixed Assets & Capital Work-in-Progress					
a) Purchase of Fixed Assets	20746952.00	1197808.00		21944760.00	23971161.60
b) Market Support (NER)			4158173.00	4158173.00	
IV. Other Payments (Specify)					
a) Transfer to Non-Plan -IEBR					55331045.00
b) Remittance - Pay bill recoveries	206291.00	35617285.00		35823576.00	34237541.20
c) Other - Payments & Advances etc.		5360744.00	1267026.00	6627770.00	7990812.00
d) Pool Fund loan repayment					1700000.00
e) Short Term Deposit		81005000.00		81005000.00	
f) Transferred to Plan Fund/Development		7537000.00		7537000.00	238639286.00
V. Closing 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					
TOTAL	606719521.00	1181983657.06	519044750.00	2307747928.06	3980569649.98

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

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

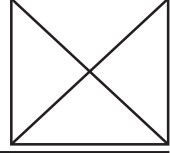
Sd/-
Deputy Director (Accounts)
Coffee Board

Sd/-
Director of Finance
Coffee Board

COFFEE BOARD, BANGALORE
CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT OF EARMARKED FUNDS FOR THE YEAR 2011-12
(for the period from 01.04.2011 to 31.03.2012)

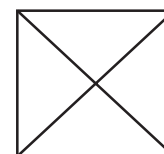
(In ₹)

Receipts	Current Year	Previous Year	Payments	Current Year	Previous Year
I. Opening Balances			I. Expenses		
General Fund			a) Establishment Expenses	146555.00	186897.00
a) Cash in hand		66.00	b) Administrative Expenses	676846.00	463694.00
b) Bank Balances			Earmarked Funds		
i) In current account	13231732.00	9718224.00	a) Pension Payments	283287171.98	258878388.30
ii) In deposit accounts	745000000.00	326773136.00	b) Provident Fund Advance	3185599.00	3973909.00
iii) Savings accounts	35117522.86	461182708.37	c) Provident Fund Final Withdrawal	49461800.00	42719100.00
II, Grants Received			d) Provident Fund/Other funds Final Settlement	10104358.00	13610177.00
General Fund			II Pymts made against funds for various Projects		
a) From Government of India PLAN			a) Scheme Expenditure	11646135.00	2167379.00
b) From Government of India NON PLAN 276079991.00		226000000.00	III. Investments and deposits made		
c) Grant in aid	8051534.00		IV. Expenditure on Fixed Assets & Capital Work-in-Progress		
d) DBT Genome Project		7569493.00	a) Purchase of Fixed Assets	837880.00	1244397.00
IV. Interest Received			a) Refund of surplus money/Loans	5656417.00	
a) On Bank deposits	38963373.60	8493964.79	VII. Other Payments (Specify)		
b) On SB Account	16386877.00	5840813.00	a) Final Settlement	1280336.00	1280336.00
V. Other Income			b) Remittance/Paybill Recoveries	679375.00	679375.00
a) Other Income/FD Maturity		125000.00	c) Miscellaneous	1400.00	1400.00
b) Repairs & Maint. Of Building	125000.00		d) Other Payments	1974.00	1785.00
c) Subscription and Premia	74967321.00	69312180.00	VIII. Closing Balances		
d) P F Refund of advance	3420597.00	3289689.00	a) Cash in hand		
e) Other Receipts	1011470.00	217863.00	b) Cash in Transit		
VII. Any other receipts (give details)			c) Bank Balances		
a) Other Receipts/Advance	606033.00	95959.00	i) In current account	11934669.00	13294736.00
			ii) In deposit accounts	802275000.00	745000000.00
			iii) Savings accounts	31840535.48	35117522.86
TOTAL	1213016051.46	1118619096.16	TOTAL	1213016051.46	1118619096.16



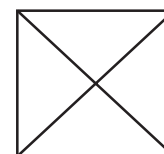
Sd/-
Deputy Secretary (Non-Plan)
Coffee Board

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 arriving in 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 2907 pensioners through various branches of State Bank of Mysore, State Bank of India, State Bank of Travancore and Syndicate Bank through out the country. The Board has created a pension corpus to the tune of '56.63 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 2011-12.



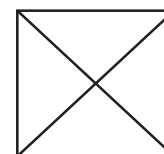
9. The assets are depreciated at the following rates as Coffee Board is fully exempted from the purview of Income Tax vide Section 10(29) of Income Tax Act, 1961 and are not liable for any assessment

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

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) Accordingly the 6th Central Pay Commission recommendations were implemented in the Board as in the past.
- (d) 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. The rate of interest being charged as per the norms prescribed by the Central Government amended from time to time.
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

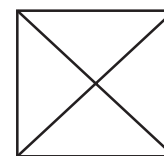
General Fund :

1. The funds allocated by the Govt. of India for the year 2011-12 to the Board was is ₹ 144.41 crore, and the same has been released to the Board as under

₹ in crore		
i	Plan Grants-in-aid	50.99
ii	Creation of Capital Assets	0.01
iii	Plan NER Grants-in-aid	3.99
iv	Creation of Capital Assets	0.01
v	Subsidy Grants-in-aid	43.50
vi	Subsidy NER Grants-in-aid	1.50
vii	SC Sub-Plan	5.00
viii	Non-Plan Grants-in-aid	39.41
	Total	144.41

In addition to above, Government of India released funds to the tune of ₹ 58.00 crore under Non Plan Grant for implementation of “Coffee Debt Relief Package” (CDRP) towards the end of the financial year 2011-12. As against this utilisation was ₹ 50.00 crore including commitment of ₹ 2.18 crore for March and April. The Government of India granted permission to utilise the funds under CDRP up to 30.09.2012 towards which a provision has also been made for ₹ 8.24 crore for anticipated CDRP claims which includes refund of ₹ 0.24 crore pertaining to previous year.

2. Though Coffee Board did not seek allocation and release of funds under SC Sub-Plan grants amounting to ₹ 5.00 crore was released by the Ministry towards SC Sub-Plan. As against this Board was able to utilise ₹19.97 lakh. The balance amount was surrendered and approved by the Ministry.
3. The Salary & Establishment expenditure of ₹ 4.89 crore relating to the previous budget, would be a charge on that budget for arriving at the percentage of utilisation of grant as the grant is to be received & disbursed in March to Units, who in turn book the same in April.
4. Committed expenditure of ₹11.57 crore under 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 8098.500 kgs valued at ₹ 21,78,497.00 obtained from Research/Extension Units was allotted to Promotional outlets during the year 2011-12. The value of this coffee has been credited towards “Plan IEBR”.
6. a) The book balances on account of closed Promotional Units to the tune of ₹ 1153006/- is included in advances and other amount recoverable. Action has been initiated to obtain details from the respective banks and to reconcile the figures.
- b) An amount of ₹ 20.44 lakh shown as suspense under Loans & Advances relate to imprest amount of (DDR) Chundale, for which detailed accounts have not been received. The matter is under investigation by Vigilance.

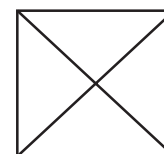


-
7. Rounding off to nearest rupee is effected in the Balance Sheet, in Income & Expenditure Account and in relevant schedules of the Financial Statements.
8. A single balance Sheet with appropriate schedules are prepared by integrating all the following seventeen exclusively maintained funds in respect of which separate set of final accounts was being presented hitherto.
- 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).
 - 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. The valuation of the Plantations after each plant starts bearing fruit is a very complicated process. It is spread out in different locations all over India and plantations are subject to environmental and other factors. They are planted in over 50 years and in small installments. Sometimes the plants may die before their full life term. So to arrive at the value of plantation assets, all these data has to be consolidated, apart from just collecting the actual value of the expenditure incurred in different years, going back to 1950s. Action has been initiated to compile the value of the plantations and reflect the same in the Balance Sheet along with the other assets.

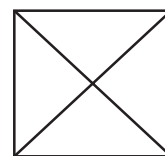
Sd/-

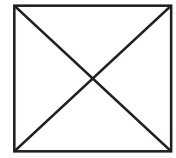
DIRECTOR OF FINANCE



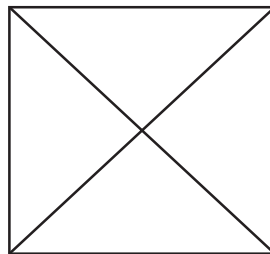
(In ₹)

Sl. No.	SCHMES/COMPONENTS	Administrative Expenses	Assets	Establishment Charges	Scheme/Farm Expenditure	Total	Subsidy	Grand Total
A	R&D FOR SUSTAINABLE COFFEE PRODUCTION							
1	R&D Technologies	15506291	7355700	71537407	28976170	123375568		123375568
2	Transfer of Technology	6585038	776262	50099497	11753782	69214579		69214579
3	Infrastructure Development for R&D	519015	7685203			8204218		8204218
4	Labour Productivity							
	TOTAL (A)	22610344	15817165	121636904	40729952	200794365		200794365
B	DEVELOPMENT SUPPORT							
1	Re-plantation	9594491	712282	76779913	1459962	88546648	39518641	128065289
2	Water Augmentation QUP & Pollution Abatement measures	1936672	156627	10159575	109898	12362772	126884692	139247464
4	Coffee Development in NTA & Tribal Sector	3867427	42505	18811891	6793895	29515718	48958542	78474260
5	Capacity for all stake holders	1985840	2792451	13489122	5191212	23458625		23458625
6	Welfare Support to Labourers & Tiny growers				14035500	14035500		14035500
7	Interest Subsidy to Growers on Working Capital						13554873	13554873
	TOTAL (B)	17384430	3703865	119240501	27590467	167919263	228916748	396836011
C	MARKET DEVELOPMENT							
1	Domestic Coffee Promotion	11134526	973421	6724873	25875677	44708497		44708497
2	Market Research	171795		4655570	197500	5024865		5024865
	TOTAL (C)	11306321	973421	11380443	26073177	49733362		49733362
D	Export Promotion	629374		2369400	36280318	39279092	14866084	54145176
E	Risk Management						4608079	4608079
F	Support For Processing						17601515	17601515
G	MARKET ACCESS INITIATIVE(MAI)	550			9515000	9515550		9515550
I	Mechanisation Programme						181169428	181169428
J	SC Sub Plan						2000000	2000000
	TOTAL (A TO H)	51931019	20494451	254627248	140188914	467241632	449161854	916403486
	Coffee Development in NER	7870715	252501	23683643	7159607	38966466	12614770	51581236
	Total Expenditure Plan Grants in Aid incl. NER	59801734	20746952	278310891	147348521	506208098	461776624	967984722

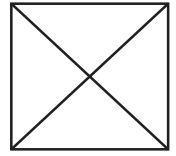


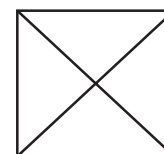


Revised



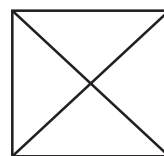
BANGALORE
FINANCIAL STATEMENTS OF
COFFEE BOARD POOL FUND
FOR THE YEAR ENDED 31.03.2012

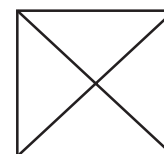




INDEX POOL FUND ACCOUNT

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Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of the Coffee Board, Pool Fund, Bangalore for the year ended 31 March 2012.

1. We have audited the attached Balance Sheet of Coffee Board, Pool Fund, Bangalore as at 31 March 2012 and the Income & Expenditure Account/Receipt & Payment Account for the year ended on that date under Section 20(1) of the Comptroller and Auditor General's (Duties, Powers and Conditions of service) Act 1971 read with Section 45 of the Coffee Act, (Act No.VII) of 1942. These financial statements are the responsibility of the Coffee Board's management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This separate Audit Report contains the comments of the Comptroller and Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules and Regulations (Propriety and Regularity) and efficiency-cum-performance aspects etc., if any, are reported through Inspection Reports/CAG's Audit Report separately.

3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material mis-statements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

Based on our audit, we report that:

- i. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- ii. The balance Sheet and Income & Expenditure Account/Receipt & Payment Account dealt with this report have been drawn up in the format prescribed by the Ministry of Finance.
- iii. In our opinion, proper books of accounts and other relevant records have been maintained by the Coffee Board as required under Section 45 of the Coffee Act, (Act No.VII) of 1942 in so far as it appears from our examination of such books.
- iv. We further report that:

Comments on Accounts

A) General

Effect of revision of accounts

The Board re-revised the accounts at the instance of audit. The revised accounts were submitted on 27 July 2012. The effect of revision was that assets and liabilities were decreased by ₹0.17 lakh and excess of income over expenditure as on 31 March 2012 also decreased to the same extent.

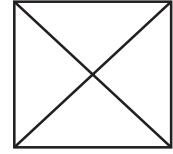
The Board also at the instances of the audit transferred ₹2.47 lakh from the Pool Fund to the General Fund Account. The Bank had wrongly credited the sale proceeds of ₹2.47 lakh initially to the Pool Fund account instead of General Fund Account.

- v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet and Income & Expenditure Account/Receipt & Payment Account dealt with by this report are in agreement with the books of accounts.
- vi. In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure to this Separate Audit Report give a true and fair view in conformity with accounting principles generally accepted in India:
 - a. In so far it relates to the Balance sheet of the state of affairs of the Coffee Board, Pool Fund as at 31 March 2012; and
 - b. In so far as it relates to Income & Expenditure Account of the surplus for the year ended on that date.

For and behalf of the
Controller & Auditor General of India

Sd/-
Y.N. Thakrae
Principal Director of Commercial Audit &
Ex-Officio Member, Audit Board,
Hyderabad

Place: Hyderabad
Date: 24th September 2012



Annexure to Audit Report

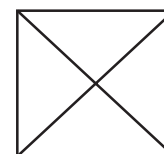
1. Adequacy of Internal Audit System

The Coffee Board has 78 units with Head Office and the units are bifurcated as annual, biannual and tri annual for internal audit based on the financial turnover/expenditure of the unit offices and Head Office. In order to overcome the manpower constraint the Board had introduced software to generate MIS reports to monitor physical and financial achievements of units. At present the internal audit functions with a strength of 5 members at Head Office and at units level, one unit conducts the internal audit of other unit. Apart from this, four consultants were appointed to perform the internal audit. Hence, the internal audit appears to be commensurate with the size of the organization and nature of activities.

Sd/-

Y.N. Thakrae

**Principal Director of Commercial
Audit & Ex-Officio Member,
Audit Board,
Hyderabad**



COFFEE BOARD : BANGALORE
POOL FUND ACCOUNTS
Balance Sheet as at- 31.03.2012

(In ₹)

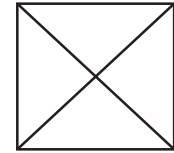
SI No.	Particulars	Schedule No.	Current Year	Previous Year
1	Corpus / Capital Fund	1	-5365506	-7801527
2	Reserves and Surplus	2		
3	Earmarked/Endowment Funds	3		
4	Secured Loans and Borrowings	4		
5	Unsecured Loans and Borrowings	5		
6	Deferred Credit Liabilities	6	55348700	55348700
7	Current Liabilities and Provisions	7	287151	1563021
	TOTAL		50270345	49110194
II	ASSETS			
1	Fixed Assets	8	11807983	12075850
2	Investments - from Earmarked / Endowment Funds	9		
3	Investments - others	10		
4	Current Assets, Loans, Advances etc.,	11	38462362	37034344
5	Miscellaneous Expenditure (to the extent not written off or adjusted)			
	TOTAL		50270345	49110194
III	Significant Accounting Policies	24		
IV	Contingent Liabilities and Notes on Accounts	25		

Note: The previous year figures in respect of Schedule No.6, 7, 8 & 11 above are adopted from the corresponding figures from Schedule No.2, 2A, 3 & 4 of Accounts of 2010-11

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
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2012

(In ₹)

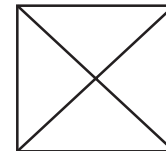
SI No.	Particulars	Schedule No.	Current Year	Previous Year
1	Income from Sales/Services	12		
2	Grants/Subsidies (from Government of India)	13		
3	Fee/Subscriptions	14		
4	Income from Investments (Income on invest. From earmaked/endow. Funds transferred to Funds)	15		
5	Income from Royalty, Publication etc.	16		
6	Interest Earned (Board Interest)	17	2786718	2128020
7	Other Income	18	36653	31818
8	Increase (decrease) in stock of Finished goods and works-in-Progress	19		
	Total (A)		2823371	2159838
II	EXPENDITURE			
1	Establishment Expenses	20		
2	Other Administrative Expenses etc.	21	119475	719804
3	Expenditure on Grants., Subsidies etc.	22		
4	Interest	23		
5	Depreciation (Net Total at the year-end - corresponding to Schedule 8)		267867	276323
	Total (B)		387342	996127
III	Balance being excess of Income over Expenditure (A-B)		2436029	1163711
	LESS : Prior period adjustment	21(A)	8	1471665
	Balance being surplus/deficit carried to Corpus / Capital Fund		2436021	-307954
IV	Significant Accounting Policies	24		
V	Contingent Liabilities and Notes on Accounts	25		

Note: The previous year figures in respect of Schedule No.17,18, 21,21A & depreciation above are adopted from the corresponding figures from Schedule No.5, 6, 7, 8 & 9 of Accounts of 2010-11

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

Sd/-
Deputy Director (Accounts)
Coffee Board

Sd/-
Director of Finance
Coffee Board

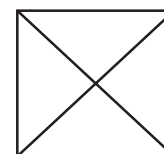


COFFEE BOARD, BANGALORE
POOL FUND ACCOUNTS
Schedules forming part of Balance Sheet as at 31.03.2012

(In ₹)

SCHEDULE 8 - FIXED ASSETS												
Description	GROSS BLOCK					DEPRECIATION				NET BLOCK		
	cost/ valuation As at the begg. of the year	Additions during the year Purchases during 2011-12			Deduc- tions during the year	cost/ valuation As at the year-end	As at the begin- ning of the year	On Addi- tions during the yr.	On Dedns during the yr.	Total up to the year-end	As at the Current year- end 31.03.12	As at the Previous year-end 31.03.2011
		I Half Year	II Half Year	Total								
1 Buildings	12230823					12230823	484342	234930		719272	11511551	11746481
2 Furnitures & Fixtures	101408					101408	19268	8214		27482	73926	82140
3 Office/Lab equipment	232012					232012	44082	18793		62875	169137	187930
4 Vehicles	73209					73209	13910	5930		19840	53369	59299
Total	12637452					12637452	561602	267867		829469	11807983	12075850

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



COFFEE BOARD, BANGALORE

POOL FUND ACCOUNTS

Schedules forming part of Balance Sheet as at 31.03.2012

Schedule 9: Investments from Earmarked / Endowment Funds

NIL

Schedule 10: Investment - Others

NIL

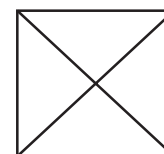
Schedule 11 - Current Assets, Loans and Advances

(In ₹)

	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	250819	2700
	On Fixed deposit Accounts	27500000	27000000
	On Flexi Deposit Accounts	291109	396823
	TOTAL (A)	28041928	27399523
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		
	3. Income Accrued (Interest on Deposits)	2528309	1712176
	4. Claims Receivable		
	a) Licence Fee (Receivable from Non Plan)		14064
	b) Licence Fee (Receivable)	2236	2364
	c) TDS on flexi (to be reversed)	209	
	d) Others		7906217
	e) M/s.RCW, Mettupalayam	7859680	
	f) CPWD, Bhopal	30000	
	TOTAL (B)	10420434	9634821
	TOTAL (A+ B)	38462362	37034344

Note : The previous year figures in respect of Schedule No.11 above are adopted from the corresponding figures from Schedule No.4 of Accounts of 2010-11

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



COFFEE BOARD, BANGALORE
POOL FUND ACCOUNTS

Schedules forming part of Income and Expenditure for the year ended 31.03.2012

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 earmaked/endow. Funds transferred to funds	NIL
Schedule 16: Income from Royalty, Publication etc.	NIL

(In ₹)

	Schedule 17 : Interest Earned	Current Year	Previous Year
1	On Term Deposits		
	i) With Scheduled Banks	2786718	2128020
	Total	2786718	2128020

Note: 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/Quarters Rent	36653	31818
	Total	36653	31818

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

NIL

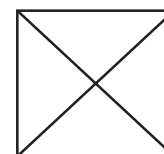
Schedule 20 : Establishment Expenses

NIL

	Schedule 21 : Other Administrative Expenses etc.	Current Year	Previous Year
1	Property Tax	66449	108137
2	Incidental Charges	5192	
3	Legal Charges		378730
4	Maintenance of Building	36489	227745
5	Provision for bad and doubtful debts/Advances	16537	
	TOTAL	119475	719804

Note : The previous year figures in respect of Schedule No.17,18 & 21 above are adopted from the corresponding figures from Schedule No.5, 6 & 7 of Accounts of 2010-11

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



COFFEE BOARD, BANGALORE
POOL FUND ACCOUNTS

Schedules forming part of Income and Expenditure for the year ended 31.03.2012

Schedule No. 21 A Prior Period Adjustments

(In ₹)

		Current Year		Previous Year	
		Debit	Credit	Debit	Credit
1	TDS (Others)	8			
2	Sundry Debtors			66906	
3	MCCW-Chikmagalur			177317	
4	MCPCS-Mysore				153671
5	Purchase Tax			1377186	
6	Rent Receipts			3927	
	Total	8		1625336	153671
	Net Balance	8		1471665	

Schedule 22: Expenditure on Grants, Subsidies

NIL

Schedule 23: Interest

NIL

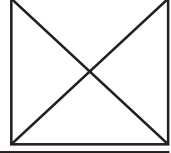
Note : The previous year figures in respect of Schedule No.21A above are adopted from the corresponding figures from Schedule No. 9 of Accounts of 2010-11

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

COFFEE BOARD, BANGALORE
POOL FUND ACCOUNT - RECEIPTS AND PAYMENT ACCOUNT FUNDS FOR THE YEAR 2011-12

(In ₹)

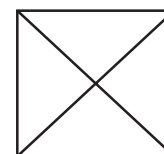
Receipts	Current Year	Previous Year	Payments	Current Year	Previous Year
1. Opening Balances			I. Expenses		
a) Cash in hand		59.64	a) Establishment Expenses		
b) Bank Balances			b) Administrative Expenses	102938.00	796143.00
i) In current account	2700.00	394944.82	II Payments made against funds for various projects		
ii) In deposit accounts	396822.46		(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	1970585.00	1393040.00	VI. Finance Charges (Interest)		
b) Interest on Deposits			VII. Other Payments (Specify)		
V. Other Income (Specify)			a) Purchase Tax Payment to Tamilnadu	6943633.00	
a). Rent/Water/Electricity Etc.			b) Other Payment	53152.00	3541973.00
b). Pooled Coffee Receipts(89-90)			c) Transfer of Fund - Non Plan	1500000.00	
a) Other Income/Licence Fee	50845.00	29454.00	d) Term Deposit	27500000.00	35000000.00
VI.Amount Borrowed			VIII. Closing Balances		
VII. Any other receipts (give details)			a) Cash in hand		
a) Fixed deposit account	27000000.00	43000000.00	b) Bank Balances		
b) Transfer of Fund - Non Plan Fund		1700000.00	i) In current accounts	250819.00	2700.00
c) Others	2688.00	163773.00	ii) In deposit accounts		396822.46
d) Others Refundable	274377.00		iii) Flexi Deposits	291108.46	
TOTAL	29698017.46	46681271.46	TOTAL	29698017.46	46681271.46



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

Sd/-
Deputy Director (Accounts)
Coffee Board

Sd/-
Director of Finance
Coffee Board

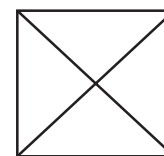


Schedule 24 – Accounting Policies

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 11 – Notes on Accounts

1. Provision for Purchase Tax / Sales Tax:

- a) In case of Kerala, a claim amounting to ₹ 44.81 (₹ 2.16 crore for Purchase Tax + ₹ 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.
- c) As regards Karnataka, the issue stands settled as joint memos have been filed by the Coffee Board and the Commercial Tax Department.

2. Advances and other Assets recoverable as indicated herein for ₹ 7889680/- vide Schedule 11(B) comprises of following items that relate to cases pending in the Courts etc.

In ₹

SI No	Particulars	Current Year
1	Advance with CPWD, Bhopal (Advance for electrical work. Final Bill awaited)	30000.00
2	Pending Court cases relating to RCW, Mettupalayam (The cases are pending before the court for hearing/disposal)	7859680.00
		7889680.00

3. A sum of ₹ 16537/- relating to Central Excise Duty receivable to Board's Pool Fund Account pertaining to period prior to de-pooling has now been brought under doubtful claims and accounted for under administrative expenditure schedule No.21.

Sd/-
DIRECTOR OF FINANCE