



**FINANCIAL STATEMENTS OF
COFFEE BOARD GENERAL FUND
FOR THE YEAR ENDED 31.03.2018**



GENERAL FUND ACCOUNT

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COFFEE BOARD : BENGALURU
BALANCE SHEET AS AT- 31.03.2018

In ₹

CORPUS/CAPITAL FUND AND LIABILITIES	Schedule	Current year	Previous year
Corpus / Capital Fund	1	857527392	775693956
Reserves and Surplus	2		
Earmarked/Endowment Funds	3	1274836739	1253460850
Secured Loans and Borrowings	4		
Unsecured Loans and Borrowings	5		
Deferred Credit Liabilities	6		
Current Liabilities and Provisions	7	346179818	268522632
TOTAL		2478543949	2297677438
ASSETS			
Fixed Assets	8	624134515	619281160
Investments - from Earmarked / Endowment Funds	9	1201008497	1155902837
Investments - others	10		
Current Assets, Loans, Advances etc.,	11	653400937	522493441
Miscellaneous Expenditure (to the extent not written off or adjusted)			
TOTAL		2478543949	2297677438
Significant Accounting Policies	24		
Contingent Liabilities and Notes on Accounts	25		

Deputy Secretary (Accounts)
Coffee Board

Deputy Director (Accounts)
Coffee Board

Director of Finance
Coffee Board



COFFEE BOARD : BENGALURU
CONSOLIDATED BALANCE SHEET - 31.03.2018

In ₹

	Schedule	Plan Grant	Subsidy Grant	Earmarked Fund	Total	
					Current Year	Previous Year
CORPUS/CAPITAL FUND AND LIABILITIES						
Corpus / Capital Fund	1	888762687	-31235295		857527392	775693956
Reserves and Surplus	2					
Earmarked/Endowment Funds	3			1274836739	1274836739	1253460850
Secured Loans and Borrowings	4					
Unsecured Loans and Borrowings	5					
Deferred Credit Liabilities	6					
Current Liabilities and Provisions	7	217117871	129061947		346179818	268522632
TOTAL		1105880558	97826652	1274836739	2478543949	2297677438
ASSETS						
Fixed Assets	8	624134515			624134515	619281160
Investments - from Earmarked / Endowment Funds	9			1201008497	1201008497	1155902837
Investments - others	10					
Current Assets, Loans, Advances etc.,	11	481746043	97826652	73828242	653400937	522493441
Miscellaneous Expenditure (to the extent not written off or adjusted)						
TOTAL		1105880558	97826652	1274836739	2478543949	2297677438
Significant Accounting Policies	24					
Contingent Liabilities and Notes on Accounts	25					

Deputy Secretary (Accounts)
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COFFEE BOARD : BENGALURU
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2018

In ₹

INCOME	Schedule	Current year	Previous year
Income from Sales/Services	12	46481377	40352871
Grants/Subsidies (from Government of India)	13	1766724999	1387300000
Fees/Subscriptions	14		
Income from Investments (Income on investment from Earmarked/Endowment funds transferred to Funds)	15		
Income from Royalty, Publication etc.	16		
Interest Earned	17	4299222	14654298
Other Income	18	86492499	151158215
Increase (decrease) in stock of Finished goods and works-in-Progress	19	-14293718	12145082
TOTAL (A)		1889704379	1605610466
EXPENDITURE			
Establishment Expenses	20	1029522439	859592150
Other Administrative Expenses etc.	21	118724382	192896583
Expenditure out of Grants, Subsidies etc,	22	663239486	544427871
Interest	23		
Depreciation (Net Total at the year-end - corresponding to Schedule 8)		22106226	23194293
TOTAL (B)		1833592533	1620110897
Balance being excess of Income over Expenditure (A-B)		56111846	-14500431
Balance being surplus carried to Corpus/Capital Fund		56111846	-14500431
Significant Accounting Policies	24		
Contingent Liabilities and Notes on Accounts	25		

Deputy Secretary (Accounts)
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Director of Finance
Coffee Board



COFFEE BOARD : BENGALURU
CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED- 31.03.2018

In ₹

	Schedule	Plan Grant	Subsidy Grant	Total	
				Current Year	Previous Year
INCOME					
Income from Sales/Services	12	46481377		46481377	40352871
Grants/Subsidies (from Government of India)	13	1272900000	493824999	1766724999	1387300000
Fee/Subscriptions	14				
Income from Investments (Income on investment from Earmarked/Endowment funds transferred to funds)	15				
Income from Royalty, Publication etc.	16				
Interest Earned (Board Interest)	17	4299222		4299222	14654298
Other Income	18	86389695	102804	86492499	151158215
Increase (decrease) in stock of Finished goods and works-in-Progress	19	-14293718		-14293718	12145082
TOTAL (A)		1395776576	493927803	1889704379	1605610466
EXPENDITURE					
Establishment Expenses	20	1029522439		1029522439	859592150
Other administrative Expenses etc.	21	118724382		118724382	192896583
Expenditure on Grants., Subsidies etc.	22	169412912	493826574	663239486	544427871
Interest	23				
Depreciation (Net Total at the year-end - corresponding to Schedule 8)	8	22106226		22106226	23194293
TOTAL (B)		1339765959	493826574	1833592533	1620110897
Balance being excess of Income over Expenditure (A-B)		56010617	101229	56111846	-14500431
Balance Carried to Corpus/Capital Fund		56010617	101229	56111846	-14500431
Significant Accounting Policies	24				
Contingent Liabilities and Notes on Accounts	25				

Deputy Secretary (Accounts)
Coffee Board

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COFFEE BOARD : BENGALURU
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2018

In ₹

SCHEDULE-1 CORPUS/CAPITAL FUND	Plan Grant		Subsidy Grant		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Balance as at the beginning of the year 01.04.2017	807030480	798444161	-31336524	-31619840	775693956	766824321
Grants received for creation of assets (ONER- ₹2,00,00,000+ NER ₹ 49,00,000)	24900000	20100000			24900000	20100000
Capital Gain on acquisition of land of Board at Sakleshpur	821590	3270067			821590	3270067
Add: Balance of net income/ Expenditure Transferred from Income & Expenditure Account	56010617	-14783748	101229	283316	56111846	-14500432
Balance as at the year end 31.03.2018	888762687	807030480	-31235295	-31336524	857527392	775693956

SCHEDULE-2 RESERVES AND SURPLUS	NIL	NIL	NIL	NIL	NIL	NIL
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Deputy Secretary (Accounts)
Coffee Board



COFFEE BOARD : BENGALURU

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2018

In ₹

SCHEDULE-3-EARMARKED/ ENDOWMENT FUNDS	Pension fund		New Pension Fund		Provident Fund		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Receipts								
a) Opening Balance of the funds	881551305	930722426	3167635	2936589	366674051	350421345	1251392991	1284080360
b) Additions to the Funds:								
i) Interest Received on Bank deposits	50434016	66548806	97434	177950	17742555	27251388	68274005	93978144
ii) Interest Received on SB Account	223890	365535	91734	86066	875210	795874	1190834	1247475
iii) Fees and Subscriptions								
iv) Other Receipts			98	2623			98	2623
v) Through Non Plan	485956000	364137000					485956000	364137000
vi) Subscriptions and contributions			18763025	14418391	72571178	73426277	91334203	87844668
TOTAL (a+b)	1418165211	1361773767	22119926	17621619	457862994	451894884	1898148131	1831290270
c) Utilisation/Expenditure towards objectives of funds								
i) Capital Expenditure								
ii) Revenue Expenditure								
a) Salaries, Wages and allowances etc.								
b) Other administrative expenses (includes Pension payments)	514745533	478398486					514745533	478398486
c) Bank Charges	1576104	1823082				1685	1576104	1824767
d) Scheme Expenditure								
e) Remittances			19436198	14453984			19436198	14453984
f) Refunds, Deposits and other payments		894						894
g) Withdrawals					54981000	51782300	54981000	51782300
h) Final Settlements					34647828	33436848	34647828	33436848
i) Incidentals								
Total Expenditure	516321637	480222462	19436198	14453984	89628828	85220833	625386663	579897279
Closing Balance of Funds (A)	901843574	881551305	2683728	3167635	368234166	366674051	1272761468	1251392991

Deputy Secretary (Accounts)
Coffee Board



Audit Report & Annual Accounts 2017-18

COFFEE BOARD : BENGALURU

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2018

In ₹

SCHEDULE-3-EARMARKED/ ENDOWMENT FUNDS	Editorial Committee		Coffee Board Employees Benevolent Fund		Coffee Board Employees GSLI Scheme		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Receipts								
a) Opening Balance of the funds	18391	35324	508377	487239	1541091	1294840	2067859	1817403
b) Additions to the funds:								
i) Interest Received on Bank deposits /SB A/c	701	917	18443	19590	23831	27523	42975	48030
ii) Flexi account					52907	116397	52907	116397
iii) Fees and Subscriptions		150						150
iv) Other Receipts								
v) Settlement received from LIC					2289531	2460977	2289531	2460977
vi) TDS reversal								
vii) Subscriptions and Contributions			1224	1548	512250	511055	513474	512603
iii) FD Maturity								
TOTAL (a+b)	19092	36391	528044	508377	4419610	4410792	4966746	4955560
c) Utilisation/Expenditure towards objectives of funds								
i) Capital Expenditure								
ii) Revenue Expenditure								
a) Salaries and Other administrative expenses								
b) Other administrative expenses								
c) Scheme Expenditure								
d) Final Settlement			11800		2342700	2345851	2354500	2345851
e) Remittances of GSLI Subscription					536975	523850	536975	523850
f) Miscellaneous								
g) Honorarium		18000						18000
TOTAL		18000	11800		2879675	2869701	2891475	2887701
Closing Balance of Funds (B)	19092	18391	516244	508377	1539935	1541091	2075271	2067859
Closing Balance of Funds Grand Total (A+B)							1274836739	1253460850
SCHEDULE 4 SECURED LOANS AND BORROWINGS							NIL	NIL
SCHEDULE 5: UNSECURED LOANS AND BORROWINGS							NIL	NIL
SCHEDULE 6: DEFERRED CREDIT LIABILITIES							NIL	NIL

Deputy Secretary (Accounts)
Coffee Board



COFFEE BOARD : BENGALURU

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2018

In ₹

SCHEDULE-7 CURRENT LIABILITIES & PROVISIONS	Plan Grant		Subsidy Grant		Earmarked Fund		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
A. CURRENT LIABILITIES								
1. Sundry Creditors								
For Goods								
Others - Reversal of time barred Cheques/EFT	4489052	4476686	4711486	3962038			9200538	8438724
Sundry Creditors (Others)	53416	53416					53416	53416
Sundry Creditors (Contract bills payable)	9426884						9426884	
TOTAL	13969352	4530102	4711486	3962038			18680838	8492140
2. Advances Received								
EMD/Security Deposit	27079995	10365690					27079995	10365690
Rent Deposit	1870500	1870500					1870500	1870500
Rent advance(received)	403380	403380					403380	403380
Performance Guarantee Refundable	1116263	1116263					1116263	1116263
Pay Advance	108700	21320					108700	21320
TOTAL	30578838	13777153					30578838	13777153
3. Statutory Liabilities - Other Taxes and Duties								
Sales Tax-works contract	41808	41808					41808	41808
Taxes & Rates - VAT - sales Tax (Others)	2182908	1216820					2182908	1216820
TDS others	8132	10122					8132	10122
VAT / GST	22052	36370					22052	36370
TOTAL	2254900	1305120					2254900	1305120
4. Other Current Liabilities								
A. Salaries and other charges Payable								
Pay of Officer (Payable)	7056024	1921810					7056024	1921810
Pay of Establishment (Payable)	26083210	8800730					26083210	8800730
Dearness Allowance (Payable)	3797747	18830853					3797747	18830853
Grade Pay (Payable)		2571560						2571560
Other Allowances (Payable)	5963006	4368504					5963006	4368504
7 CPC Arrears (NER)	6267141						6267141	
Travelling Allowances (Payable)	1694176	1284823					1694176	1284823
Electricity Charges-Office Bldg.(Payable)	624120	673038					624120	673038
Rent-Office Building (Payable)	315398	193183					315398	193183
Pension Contribution (Payable)	395184	555656					395184	555656
Leave Salary Contribution (Payable)	662787	506888					662787	506888
Uniform (Payable)	46720						46720	
Market Support Scheme (Outstanding Payment)			4420582	1555242			4420582	1555242
Payable to Plan Accounts		72105	48800	52844			48800	124949
CEA/Tuition Fees/Hostel Subsidy (Payable)	170834	360866					170834	360866
Refundable CPA (Principal)	11167	8476					11167	8476
Refundable Interest on HBA	28604	6178					28604	6178
Refundable HBA (Principal)	2424	1594					2424	1594
Refundable Interest on CPA	8934	8934					8934	8934
Telephone Charges Payable	198288	234086					198288	234086
Water Charges Payable	92227	147376					92227	147376
Withheld Salary	200410	200410					200410	200410



COFFEE BOARD : BENGALURU
BALANCE SHEET AS AT- 31.03.2018

In ₹

SCHEDULE-7 CURRENT LIABILITIES & PROVISIONS continued	Plan Grant		Subsidy Grant		Earmarked Fund		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Building Maintenance Charges (Payable)		386994						386994
Payables to PF Section TDS	80691	80691					80691	80691
Medical Reimbursement (Payable)	611810	454686					611810	454686
Overtime Allowance (Payable)	12532	33747					12532	33747
Labour wages & Allowance (Payable)	3658612	2011977					3658612	2011977
Mazdoor Advance (Payable)		150925						150925
Consultancy/Professional Charges Payables	353176	80143					353176	80143
Withheld leave encashment	316098	100000					316098	100000
Export incentives payable								
Hospitality charges payable	88019	69936					88019	69936
JRF (Payable)	139561	33800					139561	33800
Maintenance of Office Lab Equipment (Payable)	106544	36709					106544	36709
Payable to Pool Fund	3618838						3618838	
Postage Charges (Payable)		19124						19124
Printing and Publishing of Indian Coffee (Payables)	286456	137413					286456	137413
Professional Charge / consultancy charge	132810	30000					132810	30000
Refundable PCA	3239	3239					3239	3239
Payable under SAP	2278138						2278138	
Winter cloth advance(payable to plan)		6750						6750
Incidental charges payable	133630						133630	
Milk purchase payable	54160	219158					54160	219158
Audit Fees Payable	2151285	60470					2151285	60470
Press advertisement Payable	31079						31079	
Purchase of Sugar (Payable)	21790	10450					21790	10450
Price Stabilisation Fund (Payable)	29143	29143					29143	29143
Refundable interest of PCA	2934	2934					2934	2934
Vehicle repair (Payable)		7944						7944
Wages to Data Entry Operators (Payable)	210085	146653					210085	146653
Linen & Laundry (Payable)		3712						3712
Maintenance of Library & Periodicals (Payable)	26423	7223					26423	7223
Maintenance of Computer (Payable)	44627	4074					44627	4074
Guest house maintenance charge (Payable)		18817						18817
MACP arrears (Payable)		418290						418290
IT refund Excess receipt	7905	7905					7905	7905
	68017986	45319977	4469382	1608086			72487368	46928072

Deputy Secretary (Accounts)
Coffee Board



Audit Report & Annual Accounts 2017-18

In ₹

SCHEDULE-7 CURRENT LIABILITIES & PROVISIONS continued	Plan Grant		Subsidy Grant		Earmarked Fund		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Rent payable	492885	474184					492885	474184
House Keeping Charges Payables		104008						104008
Development Loan Refunds Payable to GOI			1301134	1301134			1301134	1301134
TDS on Flexi Deposit (to be reversed)	1106721	1146330		34341			1106721	1180671
Roasting Charges Payables	151176	100269					151176	100269
Lab stores and Chemicals	100940						100940	
Seminar Meetings/Study Tour	6400						6400	
Wages to Casual Drivers	21623						21623	
Interest Subsidy (Payables)			1994549	1994549			1994549	1994549
Support for Processing (Payables)			920689	5253674			920689	5253674
Interest Earned -Transferable to IEBR Account			1573428				1573428	
Freight & Coolie Charges (Payables)	25870	72985					25870	72985
Hire Charges Vehicle & Transport Charges (Payables)	45460	37351					45460	37351
Leave Encashment (Payables)	3471266	3880399					3471266	3880399
Legal Charges (Payables)	205760	135000					205760	135000
New Pension Boards contribution (Payables)	779486	629758					779486	629758
Printing & Stationery (Payables)	168824	137270					168824	137270
Security, Watch & Ward (Payables)	967494	655143					967494	655143
Withheld amount of Contract Work	547470	547470					547470	547470
Liquid Damage Recovery Contract work (refundable)	142634	142634					142634	142634
Participation in domestic exhibition (Payables)		519616						519616
Interest on Flexi deposit (Payable to Non Plan)		1620879						1620879
Periodicals and reference Books (Payables)		15570						15570
PGD Course Expenditure		145500						145500
Honorarium (Payables)		83000						83000
Advertisement Publicity (Payables)		462478						462478
LTC (Payables)	101765	57584					101765	57584
Transfer of Funds Subsidy A/c.(Payables)	36527	11354					36527	11354
Gas payables	14661	26766					14661	26766
Consumable purchases payables	312657	125611					312657	125611
House Keeping charges payables	15500	14000					15500	14000
Expenditure on Board Meetings(Payable)	163458						163458	
TOTAL	76896563	56465136	10259182	10191784			87155745	66656920
4 REMITTANCES DUE								
Pay advance								
PBR Remittance	185978	67871					185978	67871
TOTAL	185978	67871					185978	67871

Deputy Secretary (Accounts)
Coffee Board



Audit Report & Annual Accounts 2017-18

Schedule 7 Continued

In ₹

SCHEDULE-7 CURRENT LIABILITIES & PROVISIONS continued	Plan Grant		Subsidy Grant		Earmarked Fund		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
4.Unutilised Govt. Grant								
Funds refundable to Govt (CDRP)	62880505	62880505					62880505	62880505
TOTAL	62880505	62880505					62880505	62880505
TOTAL CURRENT LIABILITIES (A)	186766136	139025887	14970668	14153822			201736804	153179709
B.PROVISION:								
Brought forward for utilisation TIES	28500000						28500000	
Pending expenditure under SAP	1751735						1751735	
NER capital work in progress (Pending bills)	100000						100000	
Provision for refund of loan to GOI			86459832	86459832			86459832	86459832
Surplus on NER Market Support Scheme			1501869	1501869			1501869	1501869
Govt Grant Refundable (NER)			284540				284540	
Govt Grant Refundable (SC Sub Plan)			210461				210461	
Provision for refund of interest to GOI (to be written off)			25230197	25230197			25230197	25230197
SC Sub plan payable				500				500
Warehousing/Curing/Transport charges (Payable)			404380				404380	
Provision for bank charges (payable)						2150525		2150525
TOTAL PROVISIONS (B)	30351735		114091279	113192398		2150525	144443014	115342923
TOTAL CURRENT LIABILITIES AND PROVISIONS (A+B)	217117871	139025887	129061947	127346220		2150525	346179818	268522632

Deputy Secretary (Accounts)
Coffee Board



COFFEE BOARD : BENGALURU
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2018

In ₹

	Description	GROSS BLOCK				Deductions during the year	Cost/ valuation As at the year-end	DEPRECIATION				NET BLOCK	
		Cost/ valuation as at the beginning of the year	Additions during the year 2017-18					As at the beginning of the year	Additions for the year	On Deductions 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	9595417				184	9595233					9595233	9595417
II	Buildings	519330229	10302187	1928664	12230851		531561080	215934259	10611935		226546194	305014886	303395970
III	Plant, Machinery & Estate Equipments	53763449	162911	135643	298554		54062003	32734262	2125992		34860255	19201748	21029186
IV	Furniture & Fixtures.	25543432	104184	12348	116532		25659964	15105996	1054780		16160777	9499187	10437435
V	Office/Lab Equipments	79731819	124932	170522	295454		80027273	51409118	2853290		54262408	25764865	28322701
VI	Department Vehicles	40491789	3788297	125555	3913852	56811	44348830	18426290	2585976		21012266	23336564	22065499
VII	IT Hardware	43144719	636967	946782	1583749		44728468	40455066	1900005		42355071	2373397	2689653
VIII	IT Software	9989404		20000	20000		10009404	9989404	20000		10009404		
IX	Library books	22283639					22283639	12741160	954248		13695407	8588231	9542480
X	Coffee Plantations	23453673					23453673					23453673	23453673
XI	Economically Valuable Trees	164552740					164552740					164552740	164552740
	Total Current Year(A)	991880310	15119478	3339514	18458992	56995	1010282307	396795555	22106226		418901781	591380524	595084754
	Previous year Plan	946996419	4635373	5454354	10089727	2180012	954906134	353133237	21573957	1693478	373013715		
	Previous year Non-Plan	35156748	1828155	54173	1882328	64900	36974176	22221713	1620337	60210	23781839		
B	Capital Work in Progress (B)											32753991	24196406
	Grand Total (A+B)	991880310	15119478	3339514	18458992	56995	1010282307	396795555	22106226		418901781	624134515	619281160

Note : During the year a sum of ₹4100000/- have been paid to PWD, Diphu, under deposit contribution work towards creation of Asset. It is reflected in Schedule No.11

Deputy Secretary (Accounts)
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COFFEE BOARD : BENGALURU
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2018

In ₹

	Description	GROSS BLOCK				DEPRECIATION				NET BLOCK		
		Cost/ valuation as at the beginning of the year	Additions during the year 2017-18		Deductions during the year	Cost/ valuation As at the year-end	As at the beginning of the year	Additions for the year	On Deductions 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								
A	FIXED ASSETS											
I	Land -											
III	Buildings											
III	Plant, Machinery & Estate Equipments	5355878				5355878				5355878	5355878	
IV	Furniture & Fixtures											
V	Office/Lab Equip.											
VI	Vehicles	2285939				2285939				2285939	2285939	
VII	IT Hardware	40966				40966				40966	40966	
VIII	IT Software											
IX	Library books	298300				298300				298300	298300	
	TOTAL Current Year	7981083				7981083				7981083	7981083	
	Total Previous Year	7981083				7981083				7981083	7981083	
	GRAND TOTAL									7981083	7981083	

This schedule is presented only to record the assets acquired under various Projects existed earlier and do not have any effect in Accounts

Deputy Secretary (Accounts)
Coffee Board



COFFEE BOARD : BENGALURU

Annexure to Schedule 8

Details of Additions to the Building 2017-18

In ₹

Sl. No.	Details of the Work	I Half Year	II Half Year	Total	Remarks
1	Strengthening and providing chip carpeting to the existing road at CCRI, Balehonnur	10038151		10038151	
2	Renovation of Pulper sheds at RCRS RV Nagar		1552952	1552952	
3	Civil work of Pulper shed and the Bio reactor effluent plant at TEC, Vazhavara		251307	251307	
4	Borewell at BTP, Mysore	92371		92371	
5	Borewell at CCRI, Balehonnur	171665	124405	296070	
	TOTAL	10302187	1928664	12230851	

Capital Work in Progress as on 31.03.2018

Sl. No.	Details of the Work	Expenditure upto 31.03.2017	Additions during 2017-18	Grand total as on 31.03.2018	Remarks
1	Construction of Training Centre at CCRI, Balehonnur and Roasting unit at Bengaluru	18230482	8568182	26798664	Including payments made for professional/ consultancy & Supervision charges to M/s.Promax Consultancy
2	Setting up of Permanent Museum at Hassan	1097795		1097795	
3	Construction of office complex at Paderu		177018	177018	
4	Waterproofing work on various RCC buildings at CRSS, Chettalli		1364441	1364441	
5	Providing Galvanized iron sheets over various RCC roof of buildings at RCRS, Chundale		2250776	2250776	
6	Providing Galvanized iron sheets over various RCC roof of training centre cum dormitory at RCRS Chundale		265297	265297	
7	Renovation of RCRS, Diphu (NER)		800000	800000	Capital work in progress under deposit contribution work. The first RA bill was settled and includes ₹100000/- as provision for pending final bill towards this work.
	TOTAL	19328277	13425714	32753991	

Deputy Secretary (Accounts)
Coffee Board



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COFFEE BOARD : BENGALURU

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2018

Schedule 9, 10 & 11 In ₹

SCHEDULE 9: INVESTMENTS FROM EARMARKED /ENDOWMENT FUNDS	Plan Grant		Subsidy Grant		Earmarked Fund		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Other Deposit Account								
Deposit Account					1201008497	1155902837	1201008497	1155902837
TOTAL					1201008497	1155902837	1201008497	1155902837

SCHEDULE 10: INVESTMENTS - OTHERS								NIL	NIL
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SCHEDULE 11-CURRENT ASSETS LOANS ADVANCES ETC.,	Plan Grant		Subsidy Grant		Earmarked Fund		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
A.CURRENT ASSETS								
1. Inventories:								
a) Stock-in-trade								
Finished Goods (Unsold stock of NER Marketing)			3043046	224229			3043046	224229
Finished Goods								
Raw Coffee Stock	13061417	21897775					13061417	21897775
Consumables	2622176	2471068					2622176	2471068
Merchandise Items	2424575	7877200					2424575	7877200
TOTAL	181018168	32246043	3043046	224229			21151214	32470272
2. Sundry Debtors:								
Overdue from Planters-Principal & Interest			86459832	86459832			86459832	86459832
Sales proceeds receivable (Market Support)				1331013				1331013
Credit Sales	14779063	10289274					14779063	10289274
Other sundry debtors	55994	55994					55994	55994
Sundry debtors (Service Tax) / GST (Receivable)	1313152	337133					1313152	337133
Others - Deposit with Bank	5000	5000					5000	5000
Sundry Debtors Reversal of Unrealised Cheque	3438597	3438597					3438597	3438597
Receivable from BDA	809875						809875	
Sundry Debtors (Service Tax)	57009						57009	
TOTAL	20458690	14125998	86459832	87790845			106918522	101916843
3. Cash Balance in hand								
Head Office	11161	63938					11161	63938
Field Offices	92997	739191			169	169	93166	73360
TOTAL	104158	137129			169	169	104327	137298
3. A.Cash -in-Transit								
Cash in Transit								
TOTAL								
4. BANK BALANCE:								
a) With Scheduled Banks:								
On Current Account HO	347704089	165389507	1680362	934996			349384451	166324503
On Current Accounts Field Office	1316345	1364629	5932628	3577822			7248973	4942451
On Deposit accounts								
In Savings accounts (Head office)					22651259	16455548	22651259	16455548
In Savings accounts (Field office)	53189	36178	185636	5795			238825	41973
On flexi deposit swept from Current Account	53660284	69378755	3307618			1250000	53660284	73936373
TOTAL	402733907	236169069	7798626	7826231	22651259	17705548	433183792	261700848
5. Balance of Postage and Franking Machine	12729	31364					12729	31364
TOTAL	12729	31364					12729	31364
GRAND TOTAL - A	441417652	282709603	97301504	95841305	22651428	17705717	561370584	396256625

Deputy Secretary (Accounts)
Coffee Board



COFFEE BOARD : BENGALURU

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2018

In ₹

SCHEDULE 11-CURRENT ASSETS LOANS ADVANCES ETC.,

B . LOANS, ADVANCES AND OTHER ASSETS Continued	Plan Grant		Subsidy Grant		Earmarked Fund		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
1. LOANS								
a) Staff								
Computer Purchase Advance (PCA)	1049800	1807990					1049800	1807990
Conveyance Purchase Advance (CPA)	181100	318600					181100	318600
Festival Advance		773027						773027
House Building Advance (HBA)	748790	1158080					748790	1158080
Motor Car Advance (MCA)		19800						19800
LTC/TA Advance	3725151	2972674					3725151	2972674
Medical Advance	1227599	1230279					1227599	1230279
Winter/Warm/Cumbly Advance		913						913
Immediate Death Relief Advance		24000						24000
TOTAL	6956440	8281363					6956440	8281363

2. ADVANCES AND OTHER AMOUNT RECOVERABLE IN CASH OR IN KIND OR FOR VALUE TO BE RECEIVED:								
a) on capital account								
Provision for cash in transit	260745	260745					260745	260745
Closed units account	240181	240181					240181	240181
Receivable from Non-Plan		72105						72105
Receivable from Plan Subsidy	48800	52844					48800	52844
Funds Seized by IT authorities	359885	359885					359885	359885
Deposit with High Court	362988	362988					362988	362988
TDS on Flexi Deposit (to be reversed)	2250875	1794086					2250875	1794086
Seized by Commercial Tax authorities	447913	447913					447913	447913
Plan Scheme Promotion Expenditure	80479	80479					80479	80479
TDS Recoverable	40574	17787					40574	17787
VAT Refund receivable	14959	14959					14959	14959
TDS on Rent		169159						169159
TOTAL C/O	4107399	3873131					4107399	3873131

Deputy Secretary (Accounts)
Coffee Board



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COFFEE BOARD : BENGALURU
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2018

Schedule 11 In ₹

B . LOANS, ADVANCES AND OTHER ASSETS Continued	Plan Grant		Subsidy Grant		Earmarked Fund		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Total B/F	4107399	3873131					4107399	3873131
b) Prepayment								
Petro Card Advance-(Prepaid-Petrol Advance)	174281	150798					174281	150798
Contingency Advance	897696	924020					897696	924020
Selvakumar DDR Chundale(Suspense)	490004	490004					490004	490004
Advance for Service and Supplies	1496	3595121					1496	3595121
Advance for exhibition	245841	81095					245841	81095
Advance with VAT	483490						483490	
Deposit Contribution work with PWD, Diphu (Advance)	4100000						4100000	
c) Others								
Reversal of time Barred Cheque./EFT	621043						621043	
Rent Advance	120000	120000					120000	120000
Deposit with KEB	115507	115507					115507	115507
Deposit with Telephone/Fax/Internet	60396	60396					60396	60396
Deposit with gas	58848	55998					58848	55998
Deposit with TNEB	8990	8990					8990	8990
Electricity Deposit	370400	370400					370400	370400
Sales Tax Deposit	5000	5000					5000	5000
Rent Receivable	7658893	3481283					7658893	3481283
Receivable from Plan A/c(IEBR)		630056	36527	5504			36527	635560
Transfer of Funds	7436297	7436297					7436297	7436297
Receivable from Pension	200						200	
Receivable from Plan		1620879		5850				1626729
Advance for Electricity	10000	10000					10000	10000
Perquisite Tax recoverable from staff	189672	189672					189672	189672
Security Deposit			127000	127000			127000	127000
TDS on Flexi to be reversed			22623				22623	
Income Tax Refund					170396	169210	170396	169210
PF advance(recoverable)					2786563	4239682	2786563	4239682
EPF Employees Contribution	162363	129730					162363	129730
IT Officers and Staff	137689	149393					137689	149393
Short term deposits (Receivables)		5000						5000
TOTAL	27455505	23502770	186150	138354	2956959	4408892	30598614	28050016
3. INCOME ACCRUED								
Interest Accrued not due on Loan to Staff	3736500	4670628					3736500	4670628
Interest accrued on SB accounts					11084	12471	11084	12471
Accrued interest on deposits					48208771	77504029	48208771	77504029
Interest Accrued on Staff Advances due for recovery and in progress	1457487	1454873					1457487	1454873
Accrued Interest - on Flexi account	722459	6155847	338998	30037		77429	1061457	6263313
Interest Accrued on Short term deposit		123						123
TOTAL	5916446	12281471	338998	30037	48219855	77593929	54475299	89905437
TOTAL (B)	40328391	44065604	525148	168391	51176814	82002821	92030353	126236816
TOTAL (A+B)	481746043	326775207	97826652	96009696	73828242	99708538	653400937	522493441

Deputy Secretary (Accounts)
Coffee Board



COFFEE BOARD : BENGALURU
DETAILS OF TERM DEPOSIT AS ON 31.03.2018

Annexure to Schedule 9

A. PROVIDENT FUND

In ₹

Sl. No.	Name of the Bank	Period	Rate of Interest	Amount	Interest Accrued up to 31.03.2018
1	Andhra Bank, Cooke Town Branch	16.05.2017 to 16.05.2018	5.25%	40000000	1871670
2	Andhra Bank, Cooke Town Branch	27.07.2017 to 27.07.2018	5.85%	262500000	10581538
3	Andhra Bank, Cooke Town Branch	10.09.2017 to 10.09.2018	6.75%	8500000	266420
4	Andhra Bank, Cooke Town Branch	10.09.2017 to 10.09.2018	6.75%	8500000	266420
5	State Bank of India, Dr.Ambedkar Veedhi Br.	10.09.2017 to 10.09.2018	6.50%	8500000	266017
6	State Bank of India, Dr.Ambedkar Veedhi Br.	10.09.2017 to 10.09.2018	6.50%	8500000	266017
TOTAL				336500000	13518082

B. PENSION FUND

In ₹

Sl. No.	Name of the Bank	Period	Rate of Interest	Amount	Interest Accrued up to 31.03.2018
1	Andhra Bank, Cooke Town Branch	16.05.2017 to 15.05.2018	5.25%	296940548	13894366
2	Andhra Bank, Cooke Town Branch	26.07.2017 to 25.07.2018	5.85%	171996434	6961128
3	Andhra Bank, Cooke Town Branch	28.07.2017 to 27.07.2018	5.85%	196523119	7890154
4	Andhra Bank, Cooke Town Branch	29.07.2017 to 28.07.2018	5.85%	87370516	3493671
5	Canara Bank, Infantry Road Branch	26.10.2017 to 25.10.2018	5.55%	86874787	2088025
6	Indian Overseas Bank, Cantonment Branch	17.01.2018 to 16.01.2019	6.00%	23077983	282891
TOTAL				862783387	34610235

C. NEW CONTRIBUTORY PENSION SCHEME

In ₹

Sl. No.	Name of the Bank	Period	Rate of Interest	Amount	Interest Accrued up to 31.03.2018
1	Canara Bank, Infantry Road	25.07.2017 to 24.07.2018	6.75%	862555	40394
2	State Bank of India, Dr.Ambedkar Veedhi Branch	27.07.2017 to 26.07.2018	6.75%	862555	40060
TOTAL				1725110	80454
Grand Total of Deposits under Endowment Fund(Total A to C)				1201008497	48208771

Deputy Secretary (Accounts)
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COFFEE BOARD : BENGALURU

Schedules forming part of Income and Expenditure for the year ended 31.03.2018

Schedule 12 to 17 In ₹

SCHEDULE 12 INCOME FROM SALES/SERVICE	Plan Grant		Subsidy Grant		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Sale of Liquid Coffee	29255416	24479957			29255416	24479957
Sale of Coffee Powder	7476881	6802913			7476881	6802913
Sale of Caterings	9306632	8865718			9306632	8865718
Sale of Mineral Water	22687	25551			22687	25551
Other Receipts		49326				49326
Sale of SS Coffee Filter	419761	129406			419761	129406
TOTAL	46481377	40352871			46481377	40352871

SCHEDULE - 13 GRANTS/SUBSIDIES						
Central Government subsidy/ grant						
Plan Grant in Aid General(ONER) Scheme	414000000	360000000			414000000	360000000
Plan Grant in Aid General(NER)	67900000	99900000	33815460	32000000	101715460	131900000
Grant in Aid TIES	28500000				28500000	
Grant in Aid SAP	15100000				15100000	
Plan Grant in Aid General(ONER)	376400000	353600000			376400000	353600000
Plan Grant in Aid Salary(ONER)	371000000	161400000			371000000	161400000
Subsidy grant (ONER)			446500000	375400000	446500000	375400000
SC Sub-Plan			13509539	5000000	13509539	5000000
TOTAL	1272900000	974900000	493824999	412400000	1766724999	1387300000

SCHEDULE 14: FEES/ SUBSCRIPTIONS					NIL	NIL

SCHEDULE 15: INCOME FROM INVESTMENTS (INCOME ON INVESTMENTS FROM EARMARKED/ ENDOWMENT FUNDS TRANSFERRED TO FUNDS.)					NIL	NIL

SCHEDULE 16: INCOME FROM ROYALTY, PUBLICATION ETC.					NIL	NIL

SCHEDULE - 17 INTEREST EARNED						
1.On Savings Accounts	53110	70960		58201	53110	129161
On Term Deposits	81771				81771	
On Flexi Deposits	3602844	10766639		3322740	3602844	14089379
2.On Loans - Employees						
Interest on advances to staff	273539	339367			273539	339367
Penal Interest (Staff Advance)	287732	96268			287732	96268
3. Others						
Interest on Short term deposit	226	123			226	123
TOTAL	4299222	11273357		3380941	4299222	14654298

Deputy Secretary (Accounts)
Coffee Board



COFFEE BOARD : BENGALURU

Schedules forming part of Income and Expenditure for the year ended 31.03.2018

Schedule 18 & 19

In ₹

SCHEDULE - 18 OTHER INCOME	Plan Grant		Subsidy Grant		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
1. Profit on sale/ Disposal of Assets (disposal of old computer)		1826				1826
a) Owned Assets						
2. MISCELLANEOUS INCOME						
Funds from PPV & FRA	450000				450000	
Support for Coffee Curing Works	80498				80498	
Rent	17383060	13303056			17383060	13303056
Sale of unserviceable article	86295	13600			86295	13600
Miscellaneous Receipts	588195	1867483	102804	64550	690999	1932033
License Fee & Quarters Rent	42901	67379			42901	67379
Funds from IIHR Project		250000				250000
RTI	1239	689			1239	689
WCR Project	650666	203958			650666	203958
IEBR	64730857	66782459			64730857	66782459
IEBR - Received for Plan Expenditure		68200465				68200465
IEBR Non Plan	20481				20481	
Guest House Rent	46550	61750			46550	61750
Sale of Gift Coffee Boxes	330000				330000	
Forfeited Bank Guarantee		300000				300000
Reimbursement of Maintenance Charges	1978637				1978637	
Cost inflation index Value (Land acquisition)	316	41000			316	41000
TOTAL	86389695	151093665	102804	64550	86492499	151158215

SCHEDULE - 19 INCREASE (DECREASE) IN STOCK OF FINISHED GOODS AND WORKS-IN-PROGRESS

A) CLOSING STOCK AS ON 31-03-2018	Plan Grant		Subsidy Grant		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Books & Publication	850204	888989			850204	888989
Broca Traps and Lure	1295000	3965755			1295000	3965755
Coffee Powder	370352	511874			370352	511874
Coffee Stock (Raw)	10869344	20294742			10869344	20294742
Seed Coffee						
Fertilizers & Chemicals	1884321	1147938			1884321	1147938
Other Estate Products	268815	3022456			268815	3022456
SS Coffee Filter						
TOTAL	15538036	29831754			15538036	29831754

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Coffee Board



COFFEE BOARD : BENGALURU

Schedules forming part of Income and Expenditure for the year ended 31.03.2018

Schedule 19 & 20 In ₹

SCHEDULE - 19 CONTINUED

B) LESS: OPENING STOCK AS ON 01-04-2017	Plan Grant		Subsidy Grant		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Books & Publications	888989	651043			888989	651043
Coffee Powder	511874	526038			511874	526038
Coffee Stock (Raw)	20294742	13912574			20294742	13912574
Fertilizers & Chemicals	1147938	712567			1147938	712567
Broca Traps and Lure	3965755	222665			3965755	222665
Other Estate Products	3022456	958755			3022456	958755
Seed Coffee		703030				703030
SS Coffee Filter						
TOTAL	29831754	17686672			29831754	17686672
NET INCREASE/DECREASE(A-B)	-14293718	12145082			-14293718	12145082

SCHEDULE - 20 ESTABLISHMENT EXPENSES	Plan Grant		Subsidy Grant		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
A. SALARIES AND WAGES						
Pay of Officers	71436429	28614012			71436429	28614012
Pay of Establishment	272914366	106993647			272914366	106993647
Grade Pay	7833349	32048878			7833349	32048878
Leave Encashment	27909810	23764663			27909810	23764663
VII CPC Arrears	6579329	74068			6579329	74068
MACPS Arrears	801048	1020783			801048	1020783
TOTAL	387474331	192516051			387474331	192516051
B. ALLOWANCES & BONUS						
Dearness Allowance	73755164	215208974			73755164	215208974
Other Allowances	58548073	53305808			58548073	53305808
Bonus		7173932				7173932
Leave Travel Concession (LTC)	1520285	3065731			1520285	3065731
Medical Reimbursement	8077691	9056039			8077691	9056039
CEA/Tuition Fee/Hostel Subsidy	2757998	4971601			2757998	4971601
Overtime Allowance	179058	359346			179058	359346
Deputation Allowance	100543	79980			100543	79980
Honorarium & Cash Awards	37500	136950			37500	136950
TOTAL	144976312	293358361			144976312	293358361
C. EXPENSES ON EMPLOYEES RETIREMENT AND TERMINAL BENEFITS						
Payments to Pension Fund	485956000	364137000			485956000	364137000
Pension Contribution (Deputees)	395184	765821			395184	765821
New Pension Scheme Board's Share	9557700	7394696			9557700	7394696
Leave Salary Contribution (Deputees)	662787	661893			662787	661893
TOTAL	496571671	372959410			496571671	372959410
D. OTHER EXPENSES ON EMPLOYEES						
Training	145140				145140	
Uniforms	354985	758328			354985	758328
TOTAL	500125	758328			500125	758328
GRAND TOTAL	1029522439	859592150			1029522439	859592150

Deputy Secretary (Accounts)
Coffee Board



COFFEE BOARD : BENGALURU

Schedules forming part of Income and Expenditure for the year ended 31.03.2018

Schedule 21

In ₹

SCHEDULE 21 : OTHER ADMINISTRATIVE EXPENSES ETC.,	Plan Grant		Subsidy Grant		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Purchase of Consumables/Ingredients	5891146	7792514			5891146	7792514
Purchase of Gas/Kerosene	1778874	2046082			1778874	2046082
Purchase of Milk	5400965	6306747			5400965	6306747
Purchase of Sugar	1221687	1509146			1221687	1509146
Purchase of raw Coffee	5080484	8151650			5080484	8151650
Purchase of Mineral Water		34918				34918
Purchase of Gunny Bags	43218	20753			43218	20753
Purchase of Polythene Bags	378321	584074			378321	584074
Purchase of Cleaning Materials		15552				15552
Crockery & Cutlery	279680	132323			279680	132323
Freight Transport & Cooly Charges	581691	657010			581691	657010
Linen & Laundry		171227				171227
Maintenance of ICD/ICH		30348				30348
Roasting of Coffee Seeds	357608	378401			357608	378401
Rent Payment	5372394	3103701			5372394	3103701
Procurement of Coffee from Research and Extension Departments.	2762750	1796300			2762750	1796300
Purchase of SS Coffee Filter	400811	261376			400811	261376
Water Charges ICD/ICH	11914	234731			11914	234731
House keeping charges		2826368				2826368
Wages to Data Entry Operators	4224887	1675551			4224887	1675551
Labour wages & Cooly charges	24950	1154747			24950	1154747
SUB TOTAL A	33811380	38883519			33811380	38883519
Consultancy & Professional Charges	4049966	5400308			4049966	5400308
Electricity Charges	8812394	8738525			8812394	8738525
Repairs & Maintenance of office/lab equipment	1504988	1953997			1504988	1953997
Building Maintenance Charges	325627	4089185			325627	4089185
Freight Courier Charges		615304				615304
Travelling Allowance (Non officials)	13836	8384			13836	8384
IEBR Support to Plan Expenditure		68200465				68200465
Guest House Maintenance	7820	520196			7820	520196
Maintenance of Computer	901735	878941			901735	878941
Maintenance of Vehicles	10042902	7782346			10042902	7782346
Wages to Casual Driver	2172619	1123893			2172619	1123893
Postage & Telegram	1254425	1545744			1254425	1545744
Telephone / Fax / E-Mail	4028522	4476075			4028522	4476075
Transport & Vehicle hire charges	432654	426371			432654	426371
Watch & Ward	11775001	6433693			11775001	6433693
Printing & Stationery	4108387	3928162			4108387	3928162
Office Consumables/Materials	526396	763746			526396	763746
Travelling Allowance (Inland)	13931742	14074806			13931742	14074806
Expenditure on Board Members Meetings	414389				414389	
Travelling Allowance (Foreign)		197464				197464
Hospitality Charges	2399905	2429614			2399905	2429614
Press Advertisement	318359	731890			318359	731890
Seminar Meetings	33000				33000	
Carry forward	67054667	134319109			67054667	134319109

Deputy Secretary (Accounts)
Coffee Board



COFFEE BOARD : BENGALURU

Schedules forming part of Income and Expenditure for the year ended 31.03.2018

In ₹

SCHEDULE 21 CONTINUED.	Plan Grant		Subsidy Grant		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Brought forward	67054667	134319109			67054667	134319109
Incidentals	1784291	4034325			1784291	4034325
Bank Charges	175733	129898			175733	129898
Legal Charges	1713822	1883280			1713822	1883280
Hindi teaching Scheme	207407	172317			207407	172317
Periodicals & Reference Books	414688	220608			414688	220608
Rent Payments	6092567	5411674			6092567	5411674
Water Charges	1748435	1596724			1748435	1596724
Library Maintenance Periodicals Etc.	187845	161444			187845	161444
Brokerage & Commission	2105				2105	
Taxes & Rates (Local Authority) & Registration etc.,	2281642	1533715			2281642	1533715
Insurance on Buildings, Equipments and Department Vehicle	310956	1368002			310956	1368002
House keeping charges	1500	974774			1500	974774
Taxi Hiring Charges	266958	354287			266958	354287
Honorarium (Non-Officials)	6250	4000			6250	4000
Loss on Sale of old vehicles	43811	135742			43811	135742
Audit Fees	2090815	60470			2090815	60470
House keeping charges Office		628053				628053
Maintenance of Plant and Machinery	163366	115787			163366	115787
Expenditure on Parliamentary Committee	289811	908855			289811	908855
Membership /Retainership/Subscription	76333				76333	
SUB-TOTAL - (B)	84913002	154013064			84913002	154013064
GRAND TOTAL(A+B)	118724382	192896583			118724382	192896583

SCHEDULE 22 : EXPENDITURE UNDER PLAN SCHEMES/COMPONENTS	Plan Grant		Subsidy Grant		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Direct Expenditure under Scheme components	169412912	128865696	493826574	415562175	663239486	544427871
TOTAL	169412912	128865696	493826574	415562175	663239486	544427871

Deputy Secretary (Accounts)
Coffee Board



COFFEE BOARD : BENGALURU
ACCOUNT HEADWISE EXPENDITURE -2017-18

In ₹ Lakh

Sl No	HEAD OF ACCOUNT	Fund received from GOI	EXPENDITURE-2017-18													
			Salaries & Wages	Allowances & Bonus	Exp. On terminal benefits	Other Exp. On employees	TOTAL (3 to 6)	Admin. Expenditure	TOTAL (7 & 8)	Scheme Expenditure	Farm Maintenance	Fixed Assets	Creation of Capital Assets	TOTAL (9 to 13)	Subsidy	Grand Total
1	2	3	4	5	6	7 (3 to 6)	8	9 (7 & 8)	10	11	12	13	14 (9 to 13)	15	16	
1	Grant -in-aid-General	3764.00	1006.47	458.48	4957.51	2.42	6424.88	1101.66	7526.54					7526.54	7526.54	
2	Grant -in-aid-Salary	3710.00														
3	Grant -in-aid-ONER	4140.00	2509.41	884.45	0	2.52	3396.38	0	3396.38	622.62	524.03	54.18		4597.21	4597.21	
4	Grant -in-aid-NER	679.00	358.87	106.83	8.21	0.06	473.97	85.58	559.55	21.48	90.00	8.10		679.13	679.13	
5	Grant -in-aid-Creation of Capital Assets (ONER)	200.00							0				199.88	199.88	199.88	
6	Grant -in-aid-Creation of Capital Assets (NER)	49.00							0				49.00	49.00	49.00	
7	Grant -in-aid-Plantations (Subsidy-ONER)	4465.00												4465.01	4465.01	
8	Grant -in-aid-Plantations (Subsidy-NER)	400.00												338.15	* 338.15	
9	Grant -in-aid-RISP (SUBSIDY)	7.50												0	** 0.00	
10	Grant -in-aid-Subsidy-SC sub plan	200.00												135.10	*** 135.10	
	SUB TOTAL I	17614.50	3874.75	1449.76	4965.72	5.00	10295.23	1187.24	11482.47	644.10	614.03	62.28	248.88	13051.76	4938.26	17990.02
1	Grant -in-aid-SWACHHATA ACTION PLAN	151.00								151.00				151.00	151.00	
2	Grant -in-aid-TIES	285.00								285.00				285.00	**** 285.00	
	SUB TOTAL II	436.00								436.00				436.00	436.00	
	Grand Total	18050.50	3874.75	1449.76	4965.72	5.00	10295.23	1187.24	11482.47	1080.10	614.03	62.28	248.88	13487.76	4938.26	18426.02

* Unutilised fund of ₹ 59.00 lakhs under subsidy NER was refunded to GOI. Further, a sum of ₹ 2.84 lakh was provided for refund.
 ** The fund released under RISP was not utilised and therefore refunded to Government during the year 2017-18.
 *** Unutilised fund of ₹ 62.80 lakh refunded to Government of India during the year and a provision of ₹ 2.10 lakh have been provided in account for refund
 **** Actual expenditure during the year is Nil . However sum of ₹ 285 lakhs was brought forward for utilisation during the year 2018-19 and reflected in provision.

NOTE: 1. Excess expenditure met out of IEBR
 2. The Salary of employees who were involved in the implementation of scheme have been booked partly under the Scheme component.



Audit Report & Annual Accounts 2017-18

COFFEE BOARD: BENGALURU

Schedules forming part of Income & Expenditure for the year ended 31.03.2018

EXPENDITURE UNDER PLAN SCHEMES/COMPONENTS

In ₹

Sl. No.	SCHEDULE / COMPONENTS	Salaries	Allowances & Bonus	Other expenditure on employees	Retirement Benefits (including NPS)	Other Admn expenditure	Scheme expenditure	Farm Maintenance	Fixed Assets	Creation of Asset	Total	Subsidy
1	R&D FOR SUSTAINABLE COFFEE PRODUCTION & TRANSFER OF TECHNOLOGY											
1.1	R&D Technologies	82177930	27691251	117848	3048777	15892021	8001628	33052988	3677289		173659732	
1.2	Transfer of Technology	50148086	16311166	23344	1823049	7312491	3173521	10985198	167590		89944445	
1.3	Infrastructure Development for R&D (Under creation of Assets)									19988436	19988436	
	TOTAL (1)	132326016	44002417	141192	4871826	23204512	11175149	44038186	3844879	19988436	283592613	
1.4	Infrastructure NER(Under creation of Assets)									4900000	4900000	
	TOTAL (1.4)									4900000	4900000	
2	DEVELOPMENT SUPPORT TO COFFEE STAKE HOLDERS											
2.1	Development Support for Coffee in Traditional Areas	89501864	32165527	103418	2357081	12811726	1917261		593687		139450564	414705532
2.2	Coffee Development in NTA & Tribal Sector	18340022	6478839	5545	1069549	3771113	1152515	8364614	503807		39686004	3353840
2.3	Welfare Support to Labourers & Tiny Growers											755500
	TOTAL (2)	107841886	38644366	108963	3426630	16582839	3069776	8364614	1097494		179136568	418814872
2.4	Coffee Development in NER	35886797	10683069	5516	821259	8558033	2147892	9000115	810405		67913086	33815460
	TOTAL (2.4)	35886797	10683069	5516	821259	8558033	2147892	9000115	810405		67913086	33815460
3	MARKET DEVELOPMENT & EXPORT PROMOTION											
3.1	Market Development	8795114	4834541	2360	87953	2474307	19251587		20000		35465862	
3.2	Export Promotion	1977920	963905		24375	757706	28765593				32489499	
3.3	Incentive for Coffee Exports											20696377
3.4	Incentive for Value Addition -Small R&G Units											6990326
	TOTAL (3)	10773034	5798446	2360	112328	3232013	48017180		20000		67955361	27686703
4	SC SUB PLAN											
4.1	SC Sub Plan											13509539
	TOTAL (4)											13509539
5	RISK MANAGEMENT											
5.1	RISK Management rainfall insurance											
	TOTAL (5)											
6	SWACHHATA ACTION PLAN											
6.1	Swachhata Action Plan						15100000				15100000	
	TOTAL (6)						15100000				15100000	
7	TRADE INFRASTRUCTURE FOR EXPORT PROMOTION											
7.1	Expenditure under TIES *						28500000				28500000	
	TOTAL (7)						28500000				28500000	
	SUB TOTAL (1 to 7)	573655466	99128298	258031	9232043	51577397	108009997	61402915	5772778	24888436	647097628	493826574
8	Expenditure other than above (Salary, Pension etc.)	100646598	45848014	242094	487339628	67146985			455363		701678682	
	GRAND TOTAL	674302064	144976312	500125	496571671	118724382	108009997	61402915	6228141	24888436	1348776310	493826574

* Carried forward for utilisation in 2018-19 as per modalities of implementation

Deputy Secretary (Accounts)
Coffee Board



COFFEE BOARD : BENGALURU
CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR 2017-18

In ₹

RECEIPTS	Plan Grant	Subsidy Grant	Current Year Total	Previous Year Total
I. Opening Balances				
a) Cash in hand				
Head Office	63938.00		63938.00	43534.00
Field Offices	73191.25		73191.25	627804.85
b) Cash in Transit				671874.00
c) Bank Balances				
i) In current account				
Head Office	165389506.83	934996.32	166324503.15	34006135.30
Field Offices	1364628.53	3577822.25	4942450.78	30814358.91
ii) In deposit accounts				
iii) In Savings accounts				
Head Office				
Field Offices	36178.27	5795.00	41973.27	979032.17
in Flexi Accounts	69378754.70	3307617.63	72686372.33	194243871.20
II. Grants Received				
General Fund				
a) Grant in Aid General (ONER)	414000000.00	446500000.00	860500000.00	735400000.00
b) Grant in Aid (NER)	679000000.00	400000000.00	1079000000.00	1399000000.00
c) Creation of Capital Asset (ONER)	200000000.00		200000000.00	200000000.00
d) Creation of Capital Asset(NER)	490000000.00		490000000.00	1000000.00
e) Grant in Aid Swachhata Action Programme	151000000.00		151000000.00	
f) TIES	285000000.00		285000000.00	
g) Grants /SC Sub Plan		200000000.00	200000000.00	50000000.00
h) Grant in Aid General (ONER)	3764000000.00		3764000000.00	3536000000.00
i) Grant in Aid Salaries (ONER)	3710000000.00		3710000000.00	1614000000.00
j) RISP		750000.00	750000.00	
III. Income on Investments				
IV. Interest Received				
a) On Bank deposits				
b) Loans, Advances etc.,	1205053.00		1205053.00	1455588.00
c) On SB Account	134881.00	185636.00	320517.00	294192.00
d) On Flexi Deposits	9036231.73	1218557.00	10254788.73	14125451.27
e) Penal Interest	287732.00		287732.00	96268.00
f) Interest on deposit (VAT)	349.00		349.00	
V. Other Income				
a) IEBR (value of coffee & others)	61365568.57		61365568.57	63399723.48
b) Income from sales & Service	19600991.77		19600991.77	19811148.51
c) Credit Sales (Realisation)	25725396.45		25725396.45	19449059.60
d) Plan (IEBR)	1584856.54		1584856.54	25044890.50
e) Rent	13205450.00		13205450.00	12142500.00
f) Sale of old vehicles	13000.00		13000.00	346791.00
g) Miscellaneous receipts		102803.75	102803.75	64550.00
h) Others	1599796.44		1599796.44	5581505.61
VI. Amount Borrowed				
VII. Any other receipts				
a) NER Market Support - Sales realisation		14041252.00	14041252.00	15262225.00
b) Pay bill recoveries	140478920.20		140478920.20	136162791.40
c) Other Receipts/Advance	118390258.78	11354.00	118401612.78	20238310.13
d) Loans & Advances to staff	9114672.00		9114672.00	8905760.50
e) Fund Transfers				167320879.00
f) Reversal of unmaterialised EFT/DD/Cheque	2905311.00	9346046.00	12251357.00	10923676.00
g) Other Transfer of Funds IEBR				99888593.37
h) Others (Flexi TDS)				9241.00
TOTAL	1938754666.06	539981879.95	2478736546.01	2297309754.80

Deputy Secretary (Accounts)
Coffee Board

Deputy Director (Accounts)
Coffee Board

Director of Finance
Coffee Board



Audit Report & Annual Accounts 2017-18

**COFFEE BOARD : BENGALURU
CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR 2017-18**

In ₹

PAYMENTS	Plan Grant	Subsidy Grant	Current Year Total	Previous Year Total
I. Expenses				
a) Establishment Expenses (Corres.sch.20)	531542587.20		531542587.20	492321747.50
b) Administrative Expenses (Corres.sch.21)	111140031.36		111140031.36	124972165.19
c) IEBR Expenditure				
II. Payments made against funds for various Projects				
a) Scheme Expenditure	122632563.65	492453205.45	615085769.10	538154859.06
b) Loans & Advances to staff	2452426.00		2452426.00	1358945.00
c) Board's Pension Fund	485956000.00		485956000.00	364137000.00
d) ASIDE Scheme Expenditure				
e) Swachhata Action Programme	11690561.25		11690561.25	
III. Investments and deposits made				
IV. Expenditure on Fixed Assets & Capital Work-in-Progress				
a) Purchase of Fixed Assets	21589693.00		21589693.00	26533514.00
b) Market Support (NER)		12663716.00	12663716.00	18106885.50
V. Refund of Surplus money/loans				
a) Refund of unutilised Govt.Grant				
NER Grants		5900000.00	5900000.00	8000000.00
SC Sub Plan Grants		6280000.00	6280000.00	165500.00
RISP		750000.00	750000.00	
VI. Finance Charges (Interest)				
VII. Other Payments (Specify)				
a) Refund of Grant to Govt. of India				
b) Remittance - Pay bill recoveries	139651887.20		139651887.20	136020098.40
c) Other - Payments & Advances etc.	99787553.32	229097.00	100016650.32	37652005.00
d) Pool Fund loan repayment				
e) Staff advance etc.,	5959309.95		5959309.95	5835803.00
f) Transferred to Plan Fund				289878545.37
g) Transferred to Development				
h) Unmaterialised EFT/DD/Cheque	3513988.00	8596598.00	12110586.00	9707249.00
i) TDS on Flexi		56964.00	56964.00	333009.00
j) Outstanding payments		5253674.00	5253674.00	
k) Fund Transfer from Plan-Kumarghat				
l) Fund Transfer (CDRP)				
VIII. Closing Balances				
a) Cash in hand Head Office	11161.00		11161.00	63938.00
b) Cash in hand Field Office	92996.50		92996.50	73191.25
c) Cash in Transit				
d) Bank Balances				
i) In current account				
a) In Head office	347704089.00	1680361.95	349384450.95	166324503.15
b) In Field Office	1316344.61	6012032.55	7328377.16	4942450.78
ii) In deposit accounts				
iii) In Savings accounts -Field	53188.75	106231.00	159419.75	41973.27
iv) In Flexi account				
a) In Head office	53660285.27		53660285.27	72686372.33
b) In Field Office				
TOTAL	1938754666.06	539981879.95	2478736546.01	2297309754.80

Deputy Secretary (Accounts)
Coffee Board

Deputy Director (Accounts)
Coffee Board

Director of Finance
Coffee Board



COFFEE BOARD : BENGALURU
CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT OF
EARMARKED/ENDOWMENT FUNDS FOR THE YEAR 2017-18

In ₹

RECEIPTS	Current Year	Previous Year	PAYMENTS	Current Year	Previous Year
I. Opening Balances			I. Expenses		
a) Cash in hand	169.50	169.50	a) Establishment Expenses		18000.00
b) Bank Balances			b) Administrative Expenses	3726629.00	1393140.06
i) In current account		29143.00	c) Pension Payments	534181731.00	492852470.38
ii) In deposit accounts	1155902837.00	1145803483.00	d) Provident Fund Advance	389680.00	1796250.00
iii) Savings accounts	16455547.36	48057327.07	e) Prov. Fund Final Withdrawal	54981000.00	51782300.00
iv) Flexi Account	1250000.00	1083656.00	f) Provident Fund/Other funds Final Settlement	34647828.00	33436848.00
II. Grants Received			II. Payments made against funds for various Projects		
III. General Fund			a) Scheme Expenditure/ Other expenditure		
a) From Govt. of India Plan			III. Investments and deposits made		
b) From Govt. of India Non Plan	485956000.00	364137000.00	IV. Expenditure on Fixed Assets & Capital Work-in-Progress		
c) Grant-in-aid			a) Purchase of Fixed Assets		
d) Fees & Subscriptions	513474.00	512753.00	b) Exp. on Capital Work-in- Progress		
IV. Interest Received			V. Refund of surplus money/ Loans		
a) On Bank deposits	97569263.00	104191975.99	a) To the Government of India		
b) On SB Account	1235196.77	1453401.69	b) To other providers		
c) Flexi Account	130336.00	39103.00	VI. Other Payments (Specify)	22500.00	420527.00
V. Other Income			a) Final Settlement	2354500.00	2345851.00
a) Other Income/FD Maturity			b) Remittance/Pay bill Recoveries	536975.00	523850.00
b) Repairs & Maintenance of Building			c) Other - Payments & Advances etc.		
c) Subscription and Premium	91334203.00	87844668.00	d) Miscellaneous		
d) P F Refund of advances	1842799.00	2150466.00	e) Other Payments		76906.00
e) With held amount/recovery of Govt. /Society dues	312607.00	376298.00	f) Remittance of withheld amount/recovery of Govt./ Society dues	312607.00	376298.00
f) Other Receipts			g) TDS Flexi to be reversed	1186.00	8589.00
g) Employees Contribution (New Pension Scheme)		76906.00	VII. Closing Balances		
VI. Any other receipts (give details)			a) Cash in hand	169.50	169.50
a) Receipts by transfer from units			b) Cash in Transit		
b) Settlement received from LIC	2289531.00	2460977.00	c) Bank Balances		
c) Other Receipts/Advance	22597.87	422256.05	i) In current account		
d) TDS flexi to be reversed			ii) In deposit accounts	1201008497.00	1155902837.00
			iii) In Savings accounts	22651259.00	16455547.36
			iv) In Flexi Account		1250000.00
TOTAL	1854814561.50	1758639583.30	TOTAL	1854814561.50	1758639583.30

Deputy Secretary (Accounts)
Coffee Board



Audit Report & Annual Accounts 2017-18

COFFEE BOARD : BENGALURU
FUND WISE RECEIPTS AND PAYMENTS ACCOUNT OF
EARMARKED/ENDOWMENT FUNDS FOR THE YEAR 2017-18

In ₹

	RECEIPTS	PENSION	NEW PENSION	PF	EDITORIAL COMMITTEE	PSF	BEN FUND	GSLI	CURRENT YEAR	PREVIOUS YEAR
		1	2	3	4	5	6	7	8	9
I. Opening Balances										
General Fund										
a) Cash in hand					169.50				169.50	169.50
b) Bank Balances										
i) In current account										29143.00
ii) In deposit accounts	828792919.00	1600000.00	325509918.00						1155902837.00	1145803483.00
iii) Savings accounts	1839225.41	1481421.19	12403561.00	18221.90		508044.54	205073.32	16455547.36	16455547.36	48057327.07
iv) In Flexi account								1250000.00	1250000.00	1083656.00
II. Grants Received										
III. General Fund										
a) From Govt. of India PLAN										
b) From Govt. of India NON PLAN		485956000.00							485956000.00	364137000.00
c) Govt of India PSF Trust										
d) Grant in aid										
e) Fees & Subscriptions							1224.00	512250.00	513474.00	512753.00
IV. Interest Received										
a) On Bank deposits	68891951.00	101506.00	28575806.00						97569263.00	104191975.99
b) On SB Account	225405.77	92911.00	874105.00	701.00		18480.00	23594.00	1235196.77	1235196.77	1453401.69
c) On Flexi account								130336.00	130336.00	39103.00
V. Other Income										
a) Other Income/FD Maturity										
b) Repairs & Maintenance of Buildings										
c) Subscription and Premia		18763025.00	72571178.00						91334203.00	87844668.00
d) Recovery from retirement benefits/society dues	312607.00							312607.00	312607.00	376298.00
e) P F Refund of advance			1842799.00					1842799.00	1842799.00	2150466.00
f) With held amount										
g) Other Receipts /flexi										76906.00
Employees Contribution (New Pension Scheme)										
VI. Any other receipts (give details)										
a) Receipts by transfer from units										
b) TDS on flexi (to be reversed)										
c) Settlement received from LIC								2289531.00	2289531.00	2460977.00
d) Other Receipts/Advance	22500.00	97.87							22597.87	422256.05
TOTAL	1386040608.18	22038961.06	441777367.00	19092.40	19092.40	527748.54	4410784.32	1854814561.50	1854814561.50	1758639583.30

Note : Bank account in respect of PSF has been closed during the year 2016-17.

Deputy Secretary (Accounts)
Coffee Board



COFFEE BOARD : BENGALURU
FUND WISE RECEIPTS AND PAYMENTS ACCOUNT OF
EARMARKED/ENDOWMENT FUNDS FOR THE YEAR 2017-18

In ₹

	PAYMENT	PENSION	NEW PENSION	PF	EDITORIAL COMMITTEE	PSF	BEN FUND	GSLI	CURRENT YEAR	PREVIOUS YEAR
		1	2	3	4	5	6	7	8	9
I.	Expenses									
	a) Establishment Expenses									18000.00
	b) Administrative Expenses	3726629.00							3726629.00	1393140.06
	c) Pension Payments/ NPS remittance	514745533.00	19436198.00						534181731.00	492852470.38
	d) Provident Fund Advance			389680.00					389680.00	1796250.00
	e) Prov. Fund Final Withdrawal			54981000.00					54981000.00	51782300.00
	f) Provident Fund/Other funds Final Settlement			34647828.00					34647828.00	33436848.00
II.	Investments and deposits made									
III	Expenditure on Fixed Assets & Capital Work-in-Progress									
	a) Purchase of Fixed Assets									
	b) Exp. on Capital Work-in-Progress									
IV.	Refund of surplus money/Loans									
	a) To the Government of India									
	b) To other providers									
V.	Other Payments (Specify)	22500.00							22500.00	
	a) Final Settlement						11800.00	2342700.00	2354500.00	2345851.00
	b) Remittance/Paybill Recoveries							536975.00	536975.00	523850.00
	c) Other - Payments & Advances etc.									420527.00
	d) Miscellaneous									
	e) Recovery from retirement benefits/society dues	312607.00							312607.00	376298.00
	f) TDS on flexi (to be reversed)							1186.00	1186.00	8589.00
	g) Other Payments refunded by sub-offices									76906.00
VI.	Closing Balances									
	a) Cash in hand				169.50				169.50	169.50
	b) Bank Balances									
	i) In current account									
	ii) In Flexi accounts									1250000.00
	iii) In deposit accounts	862783387.00	1725110.00	336500000.00					1201008497.00	1155902837.00
	iii) Savings accounts	4449952.18	877653.06	15258859.00	18922.90		515948.54	1529923.32	22651259.00	16455547.36
	TOTAL	1386040608.18	22038961.06	441777367.00	19092.40		527748.54	4410784.32	1854814561.50	1758639583.30

Deputy Secretary (Accounts)
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.
2. From the year 2017-18 onwards Government has dispensed with Plan/Non-plan expenditure by replacing with Capital & Revenue classification. Accordingly accounts were compiled under the heads (1) Plan Grant (2) Subsidy Grant (3) Endowment funds etc. Assets purchased are detailed under Schedule 8 forming part of Balance Sheet.
3. 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.
4. 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 also presented in accounts after drawing up Receipts & Payments 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.
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 through various branches of State Bank of India and Syndicate Bank throughout the country. The Board has a pension corpus to the tune of ₹86.28 crore, which is being invested as per the provisions of 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 grant received from Government of India under the head of account Grant in Aid – Salaries.
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 separate bank account bearing No.SB54044625170 is being operated at State Bank of India, Dr. Ambedkar Veedhi, Bengaluru and the accounts are reflected under Earmarked/Endowment Fund.



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 valued at cost of acquisition /constructions duly deducting the accumulated depreciation.

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

Nature of Asset	Rate of Depreciation
Land	Nil
Building	2% per annum – straight line method
Plant & Machinery	10 % per annum – written down value method
Furniture and Fixtures & Other Assets	10 % per annum – written down value method
Library Books	10 % per annum – written down value method
I.T hardware	50 % per annum – written down value method
I.T software & Other Assets costing less than ₹5000/-	100 % during the year of occurrence

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

10. The IEBR generated in field offices under Plan activities are transferred to Head Office and utilized towards expenditure incurred over and above Government grant as per instructions 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 in Form No.20 in respect of stock account rendered by Promotional units have been accounted as value of closing stock. The valuation of the closing stock of Broca Traps, pheromone traps, lures, etc. have been accounted at purchase price. The valuation of the closing stock of coffee seeds and estate products has been accounted at average market price.



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.
- i. The Central Civil Services (Conduct) Rules, 1964
 - ii. The Central Civil Services (Temporary Service) Rules, 1965
 - iii. The General Provident Fund (Central Services) Rules, 1960
 - iv. The Office Memoranda/Orders issued for Central Government Employees on probation on appointment since 1959; and
 - v. The Office Memoranda/Orders issued for Central Government Offices on Staff Car.
- (b) CCS Pension Rules as applicable for Employees of the Board as per Rule 31A of Coffee Rules, 1955.
- (c) All the benefits such as HBA, CPA, Personal Computer Advance, etc., are being granted as per the Central Government Rules to the Employees of the Board. Interest on these advances is being charged as per the rates prescribed by the Central Government.

13. Exemption from Income Tax:

Coffee Board is fully exempted from the purview of Income Tax as per Section 10(29A) of Income Tax Act, 1961

DIRECTOR OF FINANCE



SCHEDULE : 25 - CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS

General Fund:

1. The funds allocated by the Govt. of India for the year 2017-18 to the Board was ₹ 18050.50 lakh and it was released in cash as below:

		₹ in Lakh
i	Grants-in-aid - ONER	4140.00
ii	Creation of Capital Assets – ONER	200.00
iii	Grants-in-aid - NER	679.00
iv	Creation of Capital Assets – NER	49.00
v	Grants-in-aid – Subsidies ONER	4465.00
vi	Grants-in-aid - Subsidy NER	400.00
vii	S C Sub-Plan – Subsidy	200.00
viii	Grants-in-aid - General	3764.00
ix	Grants-in-aid - Salary	3710.00
x	RISP	7.50
xi	Trade Infrastructure for Export Scheme (TIES)	285.00
xii	Grants-in-aid – Swachhta Action Plan	151.00
Total		18050.50

Out of the above, the following funds were refunded to Govt. of India.

- SC Sub Plan (Subsidy) - ₹ 62.80 lakh
Grants-in-aid-NER (Subsidy) - ₹ 59.00 lakh
RISP (Subsidy) - ₹ 7.50 lakh

2. Coffee produce of 12850 kgs valued at ₹ 27,62,750/- during the year 2017-18 obtained from Research/Extension Units was allotted to Promotional outlets during the year 2017-18. The value of this coffee has been credited towards “Plan IEBR” by adjustment in books of accounts.
3. a) The book balances on account of closed Promotional Units of ₹ 2,40,181/- and Cash-in-transit of ₹ 2,60,745/- are shown under Schedule 11, as these amounts pertained to earlier period for more than 20 years which could not be reconciled.
- b) Out of ₹ 5,18,004/- related to imprest amount of DD (R) Chundale, for which detailed accounts have not been received and kept under suspense during the year 2012-13, an amount of ₹ 28,000/- was recovered and the net balance of ₹ 4,90,004/- continued to be under Suspense. While the matter is under investigation by Vigilance, the said Officer expired on 29.03.2017 and subsequently the matter is referred to Ministry of Commerce & Industry for appropriate order.



4. Rounding off to nearest rupee is effected in the Balance Sheet, in Income & Expenditure Account and in relevant schedules of the Financial Statements.
5. The Board is operating the following accounts, which are not forming part of General Fund grants. Therefore, Receipts & Payments are annexed to General Fund and incorporated in the Balance Sheet under Schedule 3.
 - (1) Pension Fund (2) New Pension Fund (3) Provident Fund (4) Editorial Committee (5) Coffee Board Benevolent Fund (6) Coffee Board GSLI.
6. 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.
7. The surplus funds of the Board held under Provident Fund, Pension Funds and New Pension Fund 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, investments are exhibited under Schedule 9 – Investments from Earmarked Funds.
8. The Bank balances under current accounts of the Board under Grant in aid have been linked and swept to flexi account to earn interest.
9. The Coffee Development Loan along with interest around ₹24/- crore due to Govt. of India was written off vide Order No.11/8/2004 Plant-B dated 08.06.2005. The waiver proposal for interest is under consideration of Government of India. Hence, continued to be reflected in the accounts and brought under “Provision for refund of interest to GOI”
10. VALUATION OF COFFEE PLANTATIONS:

The Board has developed Coffee Plantations in its farms meant for Research and Demonstrations which are located in various parts of India. They are planted in blocks and spread over different periods. On the basis of available data, cost of investment on these plantations has been arrived at by adopting the cost inflation index of the I.T. Act. The cost of investment on these plantations is reflected in the Fixed Asset schedule 8 during the year 2012-13.



Further, economically valuable trees in these plantations have also been valued and included in the Asset schedule. Depreciation has not been charged for Coffee Plantations. However, as advised by the audit and as per provisions in AS 10 (revised in 2016) the efforts are on to evaluate plantations with additions, Impairment and rate of depreciation to be adopted etc.

11. During the year 2015-16, Bangalore Development Authority (BDA) raised a demand of ₹1.04 crore and interest of ₹1.68 crore and directed the State Bank of Mysore to freeze the amount to that extent based on the notice issued by the State Criminal Investigation Department, Bengaluru. The Board however obtained a stay order from the Hon'ble High Court of Karnataka and the case is pending.
12. Income tax Officer, Bengaluru issued notice for payment of perquisite tax of ₹1.60 lakh and interest of ₹ 0.30 lakh for the assessment year 2014-15 and informed that the amount is being adjusted against refundable amount of ₹ 3.76 lakh (TDS) for the assessment years 2011-12, 2012-13 and 2013-14. However, the Board has filed an appeal memorandum before Appellate Income Tax Officer, Bengaluru and the case is pending.
13. There are 73 coffee growers' cases pending in Courts of the States of Kerala and Karnataka towards settlement of claims under Coffee Debt Relief Package (CDRP) who have availed term loans. Hence, the amount of ₹ 6.29 crore has been kept under flexi-deposit account to earn interest.
14. Accounting for Retirement benefits – Actuarial Valuation: - As per Audit observation and on terms of AS 15, the work on valuation of retirement benefits/ liabilities on actuarial basis have been outsourced and entrusted to M/s. Global Risk Consultants, Mumbai. The pensionary benefits as per 7th CPC was not implemented to the pensioners of Board on par with other department pensioners in time with retrospective effect from 1st January, 2016, but implemented from 1st January, 2018, vide OM No. 5/20/2008-Plant (Coord (Part) dated 15.05.2018. As there is a gap of 2 years from 01.01.2016 to 31.12.2017, in effect it resulted in a disparity in pension benefits for Pre 2016 pensioners (getting 6 CPC Pension) and those who all retired on or after 01.01.2016 (getting 7th CPC Pension). Once this issue is resolved by the Government of India, valuation work would be completed by the Agency and accounting would be compiled as per AS 15.



15. As per directions from Government of India, pending subsidy claims pertaining to 12th Plan period (2015-16 & 2016-17) have been prioritized during the year 2017-18. Subsidy claims under various schemes/components aggregating to ₹42.10 Cr (Provisional) is pending as on 31.03.2018. As the grants received from Government of India is accounted for on actual basis and also there is no assurance from Government that grant would be released to settle all the pending claims it is not accounted for on accrual basis.

DIRECTOR OF FINANCE



**FINANCIAL STATEMENTS OF
COFFEE BOARD POOL FUND
FOR THE YEAR ENDED 31.03.2018**



POOL FUND ACCOUNT

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COFFEE BOARD: BENGALURU
POOL FUND ACCOUNTS
BALANCE SHEET AS AT 31.03.2018

In ₹

I	CORPUS/CAPITAL FUND AND LIABILITIES	Schedule No.	Current Year	Previous Year
1	Corpus / Capital Fund	1	137921985	130804866
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		
7	Current Liabilities and Provisions	7	484386	31901
	TOTAL		138406371	130836767
II	ASSETS			
1	Fixed Assets	8	12411246	12676253
2	Investments - from Earmarked / Endowment Funds	9		
3	Investments - others	10		
4	Current Assets, Loans, Advances etc.,	11	125995125	118160514
5	Miscellaneous Expenditure (to the extent not written off or adjusted)			
	TOTAL		138406371	130836767
III	Significant Accounting Policies	24		
IV	Contingent Liabilities and Note on Accounts	25		

Deputy Secretary (Accounts)
Coffee Board

Deputy Director (Accounts)
Coffee Board

Director of Finance
Coffee Board



COFFEE BOARD : BENGALURU

POOL FUND ACCOUNTS

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2018

In ₹

I	INCOME	Schedule No.	Current Year	Previous Year
1	Income from Sales/Services	12		
2	Grants/Subsidies (from Government of India)	13		
3	Fee/Subscriptions	14		
4	Income from Investments (Income on investment from Earmarked/Endowment Funds transferred to Funds)	15		
5	Income from Royalty, Publication etc.	16		
6	Interest Earned	17	6148490	60182181
7	Other Income	18	1848579	56080400
8	Increase (decrease) in stock of Finished goods and works-in-Progress	19		
	TOTAL (A)		7997069	116262581
II	EXPENDITURE			
1	Establishment Expenses	20		
2	Other Administrative Expenses etc.	21	614943	517294
3	Expenditure on Grants., Subsidies etc.	22		
4	Interest	23		
5	Depreciation (Net Total at the year-end - corresponding to Schedule 8)		265007	271717
	TOTAL (B)		879950	789011
III	Balance being excess of Income over Expenditure (A-B)		7117119	115473570
	Balance being surplus carried to Corpus / Capital Fund		7117119	115473570
IV	Significant Accounting Policies	24		
V	Contingent Liabilities and Note on Accounts	25		

Deputy Secretary (Accounts)
Coffee Board

Deputy Director (Accounts)
Coffee Board

Director of Finance
Coffee Board



COFFEE BOARD : BENGALURU
POOL FUND ACCOUNTS
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2018

SCHEDULE 1 : CORPUS/CAPITAL FUND

In ₹

Particulars	Current Year	Previous Year
Balance as at the beginning of the year 01.04.2017	130804866	15331296
Add: Contributions towards Corpus/Capital Fund		
Add: Balance of net income transferred from the I&E Account	7117119	115473570
Balance as at the year end 31.03.2018	137921985	130804866
SCHEDULE 2 : RESERVES AND SURPLUS	NIL	NIL
SCHEDULE 3 : EARMARKED /ENDOWMENT FUNDS	NIL	NIL
SCHEDULE 4 : SECURED LOANS AND BORROWINGS	NIL	NIL
SCHEDULE 5 : UNSECURED LOANS AND BORROWINGS	NIL	NIL
SCHEDULE 6 : DEFERRED CREDIT LIABILITIES		
Acceptances secured by hypothecation of capital equipment & other assets	NIL	NIL
SCHEDULE 7 : CURRENT LIABILITIES AND PROVISIONS		
a). Sales Tax Payables		4157
b) Maintenance of Office Equipments (Payable)	1475	
c) Other Current liabilities	4399	
d) Security, Watch & Ward (Payable)	451010	
b). Other receipts		
Security Deposit	27502	27502
TDS (Payable)		242
TOTAL	484386	31901

Deputy Secretary (Accounts)
Coffee Board



COFFEE BOARD : BENGALURU
POOL FUND ACCOUNTS 2017-18
SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31.03.2018

SCHEDULE 8:: FIXED ASSETS

In ₹

Sl. No	Description	GROSS BLOCK					DEPRECIATION				NET BLOCK		
		Cost/Valuation as at the beginning of the year	Additions during the year			Deductions during the year	Cost/Valuation as at the year-end	As at the beginning of the year	On Additions during the year	On Deductions 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								
1	Buildings	14501217					14501217	1968490	250655		2219145	12282072	12532727
2	Furniture & Fixtures	101408					101408	57755	4365		62120	39288	43653
3	Office/Lab equipments	232012					232012	132139	9987		142126	89886	99873
	TOTAL	14834637					14834637	2158384	265007		2423391	12411246	12676253

Deputy Secretary (Accounts)
Coffee Board



COFFEE BOARD : BENGALURU

POOL FUND ACCOUNTS

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2018

In ₹

	Current Year	Previous Year
SCHEDULE 9: INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS	NIL	NIL
SCHEDULE 10: INVESTMENTS - OTHERS	NIL	NIL

SCHEDULE 11 - CURRENT ASSETS, LOANS ADVANCES etc.,

In ₹

	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	610964	896635
On Fixed deposit Accounts	64500000	60000000
TOTAL (A)	65110964	60896635
B. Loans, Advances and Other Assets		
1. Loans		
2. Advances and other amounts recoverable in cash or in kind or for value to be received		
a) TDS on Flexi Deposit (to be reversed by bank)		
b) RCW. Mettupalayam		
c) Kodagu Coffee Growers Co-Op. Society, Madikeri	55729725	55729725
d) Suit cost (Kodagu Coffee Growers Co-Op. Society, Madikeri)	655430	655430
3. Income Accrued (Interest on Deposits)	790644	871829
4. Claims receivables from Plan		
a. Licence Fee (Receivable)	14880	6895
b. Receivable from Non Plan	3618838	
c. Receivables from Skanda (interest-Balance)	74643	
TOTAL (B)	60884161	57263879
TOTAL (A + B)	125995125	118160514

Deputy Secretary (Accounts)
Coffee Board



COFFEE BOARD : BENGALURU

POOL FUND ACCOUNTS

Schedules forming part of Income and Expenditure for the year ended 31.03.2018 In ₹

		Current Year	Previous Year
	SCHEDULE 12 : INCOME FROM SALES / SERVICES	NIL	NIL
	SCHEDULE 13 : GRANTS/SUBSIDIES	NIL	NIL
	SCHEDULE 14 : FEE / SUBSCRIPTIONS	NIL	NIL
	SCHEDULE 15 : INCOME FROM INVESTMENTS (INCOME ON INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS TRANSFERRED TO FUNDS	NIL	NIL
	SCHEDULE 16 : INCOME FROM ROYALTY, PUBLICATION ETC.	NIL	NIL
	SCHEDULE 17 : INTEREST EARNED		
1	On Term Deposits		
	With Scheduled Banks -Deposits	4230358	4452456
2	On Savings Accounts		
3	On Loans		
4	Interest on Debtors and other receivables	1918132	55729725
	Total	6148490	60182181
	SCHEDULE 18 : OTHER INCOME		
1	Licence Fee	73230	76270
2	Miscellaneous Receipts		
	Suit Cost (from M/s. Skanda)	77845	655430
	Recovery on Court Decree (M/s.Skanda)	1697504	
	Prohibitory Order Suspense (Prior period)		361400
	Sales Suspense (Prior period)		47102044
	Sales tax suspense (Prior period)		7885256
	Total	1848579	56080400
	SCHEDULE 19 : INCREASE (DECREASE) IN STOCK OF FINISHED GOODS AND WORKS-IN-PROGRESS	NIL	NIL
	SCHEDULE 20 : ESTABLISHMENT EXPENSES	NIL	NIL
	SCHEDULE 21 : OTHER ADMINISTRATIVE EXPENSES ETC.		
1	Property Tax	79952	37795
2	Maintenance of Building	79357	478119
3	Bank Charges	649	879
4	Incidentals		501
5	Maintenance of Office equipments	3975	
6	Security, Watch & Ward	451010	
	Total	614943	517294
	SCHEDULE 22: EXPENDITURE ON GRANTS, SUBSIDIES etc.,	NIL	NIL
	SCHEDULE 23: INTEREST	NIL	NIL

Deputy Secretary (Accounts)
Coffee Board



COFFEE BOARD : BENGALURU
POOL FUND ACCOUNTS
CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR 2017-18

In ₹

RECEIPTS	Current year	Previous year	PAYMENTS	Current year	Previous year
I. Opening Balances			I. Expenses		
a) Cash in hand			a) Establishment Expenses		
b) Bank Balances			b) Administrative Expenses	162458.00	516547.00
i) In current accounts	896634.57	99033.95	II. Payments made against funds for various projects		
ii) In deposit accounts	60000000.00	56000000.00	(Name of the fund or project should be shown along with the particulars of payments made for each project)		
iii) In Flexi Deposits			III. Investments and deposits made		
II, Grants Received			a) Out of Earmarked / Endowment funds		
a) From Government of India			b) Out of Own Funds (Investments - other)		
b) From State Government			IV. Expenditure on Fixed Assets & Capital Work-in-Progress		
c) From other sources (details) (Grants for capital & revenue exp. To be shown separately)			a) Purchase of Fixed Assets		
III. Income from Investments			b) Expenditure on Capital Work-in-Progress		
a) Earmarked/Endowment Funds			V. Refund of surplus money/Loans		
b) Own Funds (Other Investment)			a) To the Government of India		
IV. Interest Received			b) To the State Government		
a) On Bank Deposit	4311542.00	5187135.62	VI. Finance Charges (Interest)		
b) Interest on Flexi Deposits			VII. Other Payments (Specify)		
V. Other Income (Specify)			a) Purchase Tax Payment to Tamilnadu		
a) Other Income/Licence Fee	65245.00	74514.00	b) Other Payments	1308.00	32265.00
b) Miscellaneous Receipts			c) Transfer of Fund - Plan		
VI. Amount Borrowed			d) Term Deposit		
VII. Any other receipts (give details)			e) Payable to Non Plan		
a) Fixed deposit account(Maturity)			VIII. Closing Balances		
b) Transfer of Fund - Plan/NP			a) Cash in hand		
c) Others	1308.00	84763.00	b) Bank Balances		
			i) In Current Accounts	610963.57	896634.57
			ii) In Deposit Accounts	64500000.00	60000000.00
			iii) In Savings Accounts		
TOTAL	65274729.57	61445446.57	TOTAL	65274729.57	61445446.57

Deputy Secretary (Accounts)
Coffee Board

Deputy Director (Accounts)
Coffee Board

Director of Finance
Coffee Board



COFFEE BOARD : BENGALURU

POOL FUND ACCOUNTS

**Details of Term Deposit made by the Board in Nationalised
Banks during the year 2017-18**

Annexure

In ₹

Sl No.	Name of the Bank	Period	Rate of Interest	Amount	Accrued Interest 31.3.2018
1	Indian Overseas Bank, Cantonment Branch, Bengaluru	18.01.2018 to 17.01.2019	6%	64500000	790645
TOTAL				64500000	790645

Deputy Secretary (Accounts)
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 Section VII 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 been 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 of 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.

Nature of Assets	Rate of Depreciation
a) Buildings	2% per annum – Written down value method.
b) Furniture & Fixture, Office equipment and vehicle	10% per annum - Written down value method

DIRECTOR OF FINANCE



SCHEDULE : 25 – CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS

1. Provision for Purchase Tax / Sales Tax:

- a) The State Government of Kerala shifted the incidence of tax from first point of sale to first point of purchase w.e.f., 01.04.1984. The Board was paying purchase tax on all the coffee received into pool from 01.04.1984 till 100% FSQ came into effect during 1996. The assessment for the years 1984-85 to 1996-97 have taken up during 1997-98 and onwards. The assessing officer after final assessment raised the demand of ₹.43.82 crores towards CST and ₹.2.16 crores towards purchase tax for the years 1984-85 to 1996-97. The Board challenged the said impugned demand before the different appellate forum and finally the Hon'ble High Court of Kerala vide its order dated 29.08.2008 remanded the matter to the assessing officer to examine the issue in accordance with the law and passed the orders. In compliance of the order of the Hon'ble High Court, the Board produced available relevant records to the assessing officer to redo the assessment. The assessing officer has not considered the Board's contention and passed orders for the years 1984-85 to 1990-91, 1994-95 & 1995-96 raising a demand of ₹.34.53 crores of tax(CST) and ₹174.09 crores of interest aggregating to ₹208.62 crores (statement enclosed). The Board challenged the said demand before the appellate forum. After hearing the Board's contention, the Sales Tax Appellate Tribunal, Ernakulam vide its order dated 20.05.2016 remanded the matter to the assessing officer with a direction to re-examine the issues. However, the Kerala Sales Tax Department has challenged the said STAT order by filing separate revision petition before the Hon'ble High Court of Kerala which is pending for further hearing and disposal.

In the meantime, the Board has taken up the matter with the State Government of Kerala vide its letter dated 27.12.2017 referring to earlier request made by the Hon'ble Minister of Commerce & Industry to the Hon'ble Chief Minister of Kerala to consider for waiver of the entire demand of CST. Since the demand is being contested the same is not considered in the account being sub judice. While the case is in sub judice, the Commercial Tax Authorities of Government of Kerala, seized the Bank Account number 57019411408, which is being operated by Assistant Secretary, India Coffee House, Guruvayoor, Kerala and a sum of ₹447913.00 was drawn by them on 18.03.2015.

- b) As regards Tamil Nadu, there are no demands pending for payment. However, formal confirmation orders from the Commercial Tax Department, Tamil Nadu is awaited in respect of settlement of dues



2. A civil suit filed by the Board against M/s Kodagu Coffee Growers Co-operative Society, Madikeri for realizing value of stocks of ₹ 1, 55,28,034.00 with interest from the society was decreed in favor of the Board (12-09-2014). The agent paid the value of stock on 22-12-2015 with a request to waive the interest and the court cost of ₹ 5.64 crore. The Board has referred the matter to the Ministry of Commerce for advice. However, this amount is brought under receivables during the year 2016-17 as advised by the Audit. As there is no directions from the Ministry, this amount is continued to be under receivables in 2017-18 also.
3. During the year 2016-17, as advised by the Audit ₹ 471 lakhs reflected as “Sales Suspense” ₹3.61 lakhs, prohibitory order suspense and ₹78.85 lakhs under Sales Tax suspense reflected in Schedule 6 – Deferred credit liabilities till 2015-16 has been reversed and withdrawn as there is remote possibility of settlement.
4. In terms of judgement passed by the City Civil Court in OS No.6151/1998 filed by the Board against M/s. Coffee Curing and Export Company (Koppa) Ltd (Later it was Amalgamated with M/s. Skanda Resorts Pvt Ltd, Bangalore) , M/s. Skanda Resorts Pvt Ltd settled the dues pertaining to them with interest during the year . However, the Second and Third respondents M/s. New India Insurance Company Ltd, Mumbai and Bangalore respectively have filed appeal in the form of RFA 1427/17 before the Hon'ble High Court of Karnataka, which is pending for hearing /Disposal. A sum of ₹1908000/- was due from M/s. New India Insurance Company Ltd, Mumbai and Bangalore with interest @6%. The interest upto 31.03.2018 is worked out to ₹ 2249454/- . As it is sub judice, it could not be recognized as income and therefore not brought into account.
5. An expenditure of ₹0.59 Lakh pertaining to previous years has been incurred during the year, this expenditure is included under other Administrative expenditure – Schedule No.21 forming part of Income and Expenditure.
6. Demand for rent of ₹4743056/- for the period from 08.02.2016 to 08.06.2017 has been raised on MPEDA, Cochin vide letter No.ADM/Engg/Chennai/MPEDA/ 2017-18/58 dated 08.06.2017 for the building No.11, Vasu Street, Kilpauk, Chennai. As formal agreement was not entered into by the Board with MPEDA. Hence this amount is not brought into accounts on accrual basis.



7. List of Court cases pending & Sub judice:

The following court cases pertaining to the litigations are pending in the Hon'ble High Court of Karnataka, Bengaluru / City Civil Court, Bengaluru. The cases are on account of pooled coffee with Pool Agents, which was not received back from these Pool Agents prior to 1994-95. Such cases are listed below.

Sl. No	Particulars	Amount	
1	M/s. Rahmania Coffee Works, Mettupalayam – OS No.5298/91	₹ 1,48,18,252/-	The suit was decreed (02.01.2013) in favour of the Board directing the respondents to pay the suit value. As the court failed to include the interest payable, the Board has filed an application before the City Civil Court, Bengaluru. In the meantime, the respondents have also filed an RFA before Hon'ble High Court of Karnataka challenging the decree. The case of pending for further hearing and disposal
2	M/s. Thangam Coffee Curing Works, Salem – OS NO. 2175/11	₹ 50,60,306.00	The Board filed a civil suit before the City Civil Court, Bengaluru for recovery of ₹ 12,78,846.00 being the value of 114.90 tons of coffee stock found short and interest of ₹ 37,81,460.00 aggregating to ₹50,60,306.00 The said suit was dismissed vide order dated.18.12.2010 in favour of the Pool agent. The Board has filed RFA challenging the decree in the Hon'ble High Court of Karnataka, which is pending for hearing.
3	M/s. New India Insurance Company Limited, Mumbai & Bangalore Case No. RFA 1427/17 at Hon'ble High Court of Karnataka.	₹ 1908000/- with interest @ 6%	The Suit No.6151/1998 filed by the Board in the City Civil Court, Bangalore have been decreed in favour of the Board in 2017. The Second and Third respondents filed a case in the form of RFA 1427/17 at Hon'ble High Court of Karnataka which is pending for hearing /Disposal.

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