



**AUDIT REPORT & ANNUAL ACCOUNTS OF  
COFFEE BOARD GENERAL FUND  
FOR THE YEAR ENDED 31.03.2023**





## **GENERAL FUND ACCOUNTS INDEX**

<b>Sl. No.</b>	<b>Particulars</b>	<b>Page No.</b>
1.	SEPARATE AUDIT REPORT	i-vii
2.	BALANCE SHEET	1-2
3.	INCOME AND EXPENDITURE ACCOUNT	3-4
4.	SCHEDULES TO BALANCE SHEET/ DETAILS OF ADDITIONS TO BUILDINGS/ CAPITAL WORK IN PROGRESS	5-18
5.	DETAILS OF TERM DEPOSITS	19
6.	SCHEDULES TO INCOME & EXPENDITURE ACCOUNT	20-24
7.	CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT	25-28
8.	CONSOLIDATED RECEIPTS AND PAYMENTS EARMARKED FUNDS	29-32
9.	SIGNIFICANT ACCOUNTING POLICIES	33-35
10.	CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	36-52





---

---

**Separate Audit Report of the Comptroller and  
Auditor General of India on the Accounts of Coffee Board, Bangalore  
for the year ended 31 March 2023**

We have audited the attached Balance Sheets of the General Fund and the Pool Fund of Coffee Board, Bangalore as at 31 March 2023 and the related Income and Expenditure Accounts/Receipts and Payments Accounts for the year ended on that date under Section 20(I) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 read with Section 45 of the Coffee Act (Act. No. VII) of 1942. These financial statements are the responsibility of the Coffee Board's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

4. Based on our audit, we report that:

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



### General Fund

#### Revision of Accounts

The Accounts of the Coffee Board were revised to give effect to some of the audit observations raised by this Office. The effect of revision of accounts on General Fund was that there was an increase in excess of Expenditure over Income by ₹54.54 lakh. Further, Fixed Assets decreased by ₹171.06 lakh; Current Assets, Loans and Advances increased by ₹117.92 lakh; Earmarked/ Endowment Fund increased by ₹7.72 lakh, Current Liabilities and Provisions decreased by ₹6.32 lakh resulting in decrease in Corpus Fund by ₹54.54 lakh.

### II. Pool Fund

#### Revision of Accounts

The Accounts of the Coffee Board were revised to give effect to some of the audit observations raised by this Office. The effect of revision of accounts on Pool Fund was increase in Excess of income over expenditure and increase in Corpus Fund by ₹19.42 lakh.

### III. General Fund- Comments on Revised Accounts

#### Comment 3.1

##### Balance Sheet

##### Capital Fund and Liabilities

##### Corpus/Capital Fund: ₹138.85 crore (Schedule - 1)

This includes negative balance of ₹3,20,42,799 being the amount of Subsidy (Development) Grant lying unadjusted since the year 2014-15. Management has not made necessary adjustments in this regard despite audit observation raised during 2021 -22.

#### Comment 3.2

##### Balance Sheet

##### Fixed Assets: ₹91.81 crore (Schedule-8)

(A) The above includes economically valuable trees valued at ₹35.66 crore. The Board has not accounted for their impairment on actual basis as stated at point no.10 of Schedule-25.

With reference to audit observations raised during the years 2020-21 and 2021 -22, Management had agreed to update the value of these trees. However, no corrective action was taken in this regard. Audit observed that despite the enumeration of trees in Chettalli, Gonikoppal and



## Audit Report & Annual Accounts 2022-2023

---

---

Balehonnur (Karnataka) in January/March 2023, the impact of such enumeration of economically valuable trees has not been reviewed and their revised value was not accounted for by the Management.

In the absence of the valuation of these trees in 2019-20, 2020-21, 2021 -22 and 2022-23, Audit is unable to comment on the correctness of the value of the economically valuable trees shown in the Balance sheet as on 31 March 2023.

During the year 2020-21. Audit suggested to adopt an accounting policy about valuation and assessment of impairment loss to maintain consistency in reporting of economically valuable trees. However, appropriate accounting policy about valuation and assessment of impairment loss of such trees has not been adopted by the Board.

(B) The Uniform Format of Accounts for the Central Autonomous Bodies stipulates that the Fixed Assets Schedule shall indicate the land under 'freehold' and 'leasehold'. It further stipulates that the leasehold land should be amortized over the period of lease unless the lease is in perpetuity.

Audit observed that Coffee Board has around 1,945.51 acres of land consisting of leasehold as well as freehold land. However, the Fixed Assets Schedule in the accounts of the Board do not depict the classification of the land under freehold and leasehold categories with details of lease.

### Comment 3.3

#### Balance Sheet

#### Current Assets, Loans, Advances etc. (Schedule-11)

#### Sundry Debtors: ₹11.06 crore

As per the Uniform Format of Accounts for Central Autonomous Bodies, the Sundry Debtors should be presented with a separate line item on Debts Outstanding for a period exceeding six months and Others. Audit observed that the Board is not maintaining the age-wise details of sundry debtors including the credit sales outstanding of ₹1,93,36,536 and the sundry debtors have not been presented as per the Uniform format of accounts.

Despite being pointed out in the Management Letter during the audit of financial statements for the year 2021-22, the Board has not presented the ageing schedule of sundry debtors which resulted in non-compliance to the Uniform Format of Accounts for Central Autonomous Bodies.



### Comment 3.4

#### Income & Expenditure Account

##### Income: ₹238.77 crore

The Board has a practice of accounting for the assets purchased out of Government Grants by debiting the Asset account and crediting the Corpus Fund instead of accounting for the same as 'Deferred Income' as required under the provisions of para 14 of Accounting Standard (AS) - 12 'Accounting for Grants' and the Uniform Format of Accounts for Central Autonomous Bodies. This has resulted in understatement of Income and understatement of excess of Income over Expenditure by ₹3.69 crore. This has also resulted in understatement of Deferred Income and overstatement of Corpus/Capital fund by ₹91.80 crore. Further, this has also resulted in non-compliance to the depreciation method in respect of assets purchased out of Government Grants in the manner as specified in the Notes to Schedule 8 of Uniform Format of Accounts and para 14 of Accounting Standard (AS) — 12 'Accounting for Grants'.

This comment was also raised on the accounts of Coffee Board for the years 2016-17, 2017-18, 2018-19, 2019-20, 2020-21 and 2021-22. However, the Board has not yet taken any corrective action.

### IV. General

#### 4.1 Grants in Aid

The Board received grants of ₹228.20 crore during the year 2022-23 out of which an amount of ₹242.45 crore was utilized. The excess expenditure of ₹14.25 crore was met out of Internal and Extra Budgetary Resources (IEBR) of Coffee Board. Besides, the Board had a carried forward balance of unutilized grants amounting to ₹6.61 crore pertaining to Coffee Debt Relief Package which was refundable to the Government. The Board earned interest amounting to ₹0.21 crore on this unutilized grant during the year. Therefore, the total balance of unutilized grants refundable to the Government as on 31 March 2023 was ₹6.82 crore.

4.2 Contrary to the requirements of Accounting Standard 15 issued by the Institute of Chartered Accountants of India, the Board did not get the valuation of retirement benefits done from an Actuary due to which the adequacy of the amount credited in Pension Fund as well as expenditure reflected under the head "Employees Retirement and Terminal Benefits" during the year could not be assured in Audit.

This comment was also raised on the accounts of Coffee Board for the year 2016-17, 2017-18, 2018-19, 2019-20, 2020-21 and 2021-22. However, the Board has not yet taken any corrective action.



## Audit Report & Annual Accounts 2022-2023

---

---

### V. Management Letter

Deficiencies which have not been included in the Audit Report have been brought to the notice of the Chairman, Coffee Board, Bangalore through a Management Letter issued separately for remedial / corrective action.

(v) Subject to our observations in the preceding paragraphs, we report that the Balance sheets and Income and Expenditure Accounts/Receipts and Payments Accounts dealt with by this report are in agreement with the books of accounts.

(vi) In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure to this Separate Audit Report, give a true and fair view in conformity with accounting principles generally accepted in India:

- a. In so far as it relates to the Balance Sheets, of the state of affairs of the General Fund and Pool Fund of the Coffee Board as of 31 March 2023.
- b. In so far as it relates to Income and Expenditure Account of the General Fund, of the Deficit for the year ended as on that date; and
- c. In so far as it relates to Income and Expenditure Account of the Pool Fund, of the Surplus for the year ended as on that date.

**For and on the behalf of the  
Comptroller and Auditor General of India**

**M. S. Subrahmanyam  
Director General of Commercial Audit**

**Place : Hyderabad  
Date : 20 November, 2023**



## **Annexure**

### **1. Adequacy of Internal Audit System**

The Internal Audit mechanism was not adequate or commensurate with the size of the organization. Further, Audit observed that no internal audit was conducted during the year 2022-23 at the Liaison Office of Officer on Special Duty (OSD), Coffee Board, New Delhi.

### **2. Adequacy of Internal Control System**

The Internal Control mechanism was found to be deficient in view of the following observations:

- (a) For the year 2022-23, the O/o Deputy Director (Extension), Regional Office (TN) has extended Subsidy of ₹11.42 lakh under Integrated Coffee Development Project Scheme without obtaining Aadhaar number/details of the beneficiaries.
- (b) As per provisions of General Financial Rules (GFR), 2017 {(Rule 211 (ii) (a)}, the Board shall maintain a register of assets acquired wholly or mainly out of Government Grants in the Form GFR-22 and a copy of the register is to be furnished to the Government annually by end of June, following the financial year to which it relates. As per the said provisions, the register of assets shall be open to scrutiny by Audit. However, no such register has been maintained by Coffee Board.
- (c) The Board has not maintained the consolidated Asset Register showing the asset-wise/year-wise/item-wise opening balance, purchases during the year, depreciation/impairment of the asset during the year, deletions during the year, closing balance and location of the asset in support of Schedule 8 of the Balance Sheet.
- (d) During scrutiny of report related to physical verification of assets for the year 2022- 23 submitted to the Estate Officer, Coffee Board, Audit observed that OSD RO, Coffee Board, Jam Nagar House, New Delhi has not mentioned any information related to depreciation charged/ chargeable on the fixed assets. Audit could not verify the accounting done for depreciation in the absence of relevant details.
- (e) During audit of annual accounts of OSD, Coffee Board, it was noticed that Management Information System (MIS) is not used. IT controls are not in place as automated system is not used by the entity for accounting. Data is entered manually. Hence, Audit cannot validate the authenticity of unit level financials.

### **3. System of Physical verification of Fixed Assets**

The system of physical verification of fixed assets of the Board is found inadequate in relation to the size of the organization and nature of business. Further, Audit observed that



## Audit Report & Annual Accounts 2022-2023

---

---

records of buildings along with ageing and value were not maintained by Central Coffee Research Institute (CCRI), Balehonnur. Further, as per GFR 213 (I), Fixed assets should be verified at least once in a year and the outcome of the verification recorded in the corresponding register. However, CCRI has not conducted physical verification of fixed assets during the year 2022-23. The Board has to ensure that physical verification of the fixed assets is done on yearly basis as per GFR.

#### 4. System of Physical Verification of Inventory

The system of physical verification of inventory of the Coffee Board was reasonable and adequate in relation to the size of the organization and nature of business.

#### 5. Regularity in payment of statutory dues

The Board has regularly remitted all the statutory dues within the stipulated period except for the statutory liabilities (TDS towards GST and Income Tax) against the payment made to contractors during the year 2022-23 in respect of O/o OSD, Coffee Board, New Delhi.

**M. S. Subrahmanyam**  
Director General of Commercial Audit



## Audit Report & Annual Accounts 2022-2023

---

---



**COFFEE BOARD BENGALURU  
BALANCE SHEET AS AT - 31.03.2023**

(Amount In ₹)

	Schedule	Current year	Previous year
<b>CORPUS/CAPITAL FUND AND LIABILITIES</b>			
Corpus / Capital Fund	1	1388534877	1417148416
Reserves and Surplus	2		
Earmarked/Endowment Funds	3	684609840	690534310
Secured Loans and Borrowings	4		
Unsecured Loans and Borrowings	5		
Deferred Credit Liabilities	6		
Current Liabilities and Provisions	7	504837229	321523537
<b>TOTAL</b>		<b>2577981946</b>	<b>2429206263</b>
<b>ASSETS</b>			
Fixed Assets	8	918086699	932478811
Investments - from Earmarked / Endowment Funds	9	588256350	614150990
Investments - others	10		
Current Assets, Loans, Advances etc.,	11	1071638897	882576462
Miscellaneous Expenditure (to the extent not written off or adjusted)			
<b>TOTAL</b>		<b>2577981946</b>	<b>2429206263</b>
Significant Accounting Policies	24		
Contingent Liabilities and Notes on Accounts	25		

Deputy Secretary (Accounts)

Deputy Director (Accounts)

Director of Finance



## Audit Report & Annual Accounts 2022-2023

### COFFEE BOARD BENGALURU CONSOLIDATED BALANCE SHEET - 31.03.2023

(Amount In ₹)

	Schedule	Plan Grant	Subsidy Grant	Earmarked	Current year	Previous year
<b>CORPUS/CAPITAL FUND AND LIABILITIES</b>						
Corpus / Capital Fund	1	1420577676	-32042799		1388534877	1417148416
Reserves and Surplus	2					
Earmarked/Endowment Funds	3			684609840	684609840	690534310
Secured Loans and Borrowings	4					
Unsecured Loans and Borrowings	5					
Deferred Credit Liabilities	6					
Current Liabilities and Provisions	7	365759364	127552925	11524940	504837229	321523537
<b>TOTAL</b>		<b>1786337040</b>	<b>95510126</b>	<b>696134780</b>	<b>2577981946</b>	<b>2429206263</b>
<b>ASSETS</b>						
Fixed Assets	8	918086699			918086699	932478811
Investments - from Earmarked / Endowment Funds	9			588256350	588256350	614150990
Investments - others	10					
Current Assets, Loans, Advances etc.,	11	868250341	95510126	107878430	1071638897	882576462
Miscellaneous Expenditure (to the extent not written off or adjusted)						
<b>TOTAL</b>		<b>1786337040</b>	<b>95510126</b>	<b>696134780</b>	<b>2577981946</b>	<b>2429206263</b>
Significant Accounting Policies	24					
Contingent Liabilities and Notes on Accounts	25					

Deputy Secretary (Accounts)

Deputy Director (Accounts)

Director of Finance



**COFFEE BOARD BENGALURU  
INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31.03.2023**

(Amount In ₹)

	Schedule	Current year	Previous year
<b>INCOME</b>			
Income from Sales/Services	12	38792512	27547863
Grants/Subsidies ( from Government of India)	13	2257000000	1638925000
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	17	8912237	3740602
Other Income	18	79578716	91671397
Increase (decrease) in stock of Finished goods and works-in-Progress	19	3368158	2043014
<b>Total (A)</b>		<b>2387651623</b>	<b>1763927876</b>
<b>EXPENDITURE</b>			
Establishment Expenses	20	1406059817	1310464453
Other Administrative Expenses etc.	21	87708206	65688160
Expenditure out of Grants., Subsidies etc.	22	907499863	280708915
Refund to Government	23	0	7666361
Depreciation/Impairment (Net Total at the year-end - corresponding to Schedule 8)		34719180	36245829
<b>Total (B)</b>		<b>2435987066</b>	<b>1700773718</b>
<b>Balance being excess of Income over Expenditure (A-B)</b>		<b>-48335443</b>	<b>63154158</b>
<b>Balance being surplus carried to Corpus/Capital Fund</b>			
Significant Accounting Policies	24		
Contingent Liabilities and Notes on Accounts	25		

Deputy Secretary (Accounts)

Deputy Director (Accounts)

Director of Finance



## Audit Report & Annual Accounts 2022-2023

### COFFEE BOARD BENGALURU CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2023

(Amount In ₹)

	Schedule	Plan Grant	Subsidy Grant	Current year	Previous year
<b>INCOME</b>					
Income from Sales/Services	12	38792512		38792512	27547863
Grants/Subsidies ( from Government of India)	13	1598600000	658400000	2257000000	1638925000
Fee/Subscriptions	14				
Income from Investments (Income on invest. From earmarked/endow. Funds transferred to Funds)	15				
Income from Royalty, Publication etc.	16				
Interest Earned	17	8912237	0	8912237	3740602
Other Income	18	79578716	0	79578716	91671397
Increase (decrease) in stock of Finished goods and works-in-Progress	19	3368158		3368158	2043014
<b>Total (A)</b>		<b>1729251623</b>	<b>658400000</b>	<b>2387651623</b>	<b>1763927876</b>
<b>EXPENDITURE</b>					
Establishment Expenses	20	1406059817		1406059817	1310464453
Other administrative Expenses etc.	21	87708206		87708206	65688160
Expenditure on Grants., Subsidies etc.	22	249099863	658400000	907499863	280708915
Refund to Government	23	0	0	0	7666361
Depreciation/Impairment (Net Total at the year-end - corresponding to Schedule 8)	8	34719180		34719180	36245829
<b>Total (B)</b>		<b>1777587066</b>	<b>658400000</b>	<b>2435987066</b>	<b>1700773718</b>
<b>Balance being excess of Income over Expenditure (A-B)</b>		<b>-48335443</b>	<b>0</b>	<b>-48335443</b>	<b>63154158</b>
<b>Balance Carried to Corpus/Capital Fund</b>					
Significant Accounting Policies	24				
Contingent Liabilities and Notes on Accounts	25				

Deputy Secretary (Accounts)

Deputy Director (Accounts)

Director of Finance



**COFFEE BOARD BENGALURU**  
**SCHEDULES FORMING PART OF BALANCE SHEET**  
**AS AT 31.03.2023**

(Amount In ₹)

Schedule 1 & 2	Plan Grant		Subsidy Grant		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
<b>SCHEDULE-1 CORPUS/CAPITAL FUND</b>						
<b>Balance as at the beginning of the year 01.04.2022</b>	1449191214	1385479165	-32042799	-32042799	1417148415	1353436366
Grants received for creation of assets (ONER-Rs.2,00,00,000+ NER Rs.50,00,000)	25000000	10000000			25000000	10000000
Capital Gain on acquisition of land of Board at Sakleshpur					0	0
Coffee Plantations-Capitalised					0	0
Economically valuable trees - Capitalised					0	0
Prior Period Adjustment	-5278094				-5278094	0
Add: Balance of net income/Expenditure Transferred from Income & Expenditure Account	-48335444	53712050	0		-48335444	53712050
<b>Balance as at the year end 31.03.2023</b>	<b>1420577676</b>	<b>1449191215</b>	<b>-32042799</b>	<b>-32042799</b>	<b>1388534877</b>	<b>1417148416</b>
<b>SCHEDULE-2 RESERVES AND SURPLUS</b>						

Deputy Secretary (Accounts)



## Audit Report & Annual Accounts 2022-2023

### COFFEE BOARD BENGALURU SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2023

(Amount In ₹)

SCHEDULE-3-EARMARKED/ ENDOWMENT FUNDS	Pension fund		National Pension Scheme (NPS)		Provident Fund		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
<b>a) Opening Balance of the funds</b>	<b>320634391</b>	242866709	<b>3547737</b>	3268052	<b>363757438</b>	367054871	<b>687939566</b>	613189632
<b>b) Additions to Funds:</b>								0
i) Interest Received on Bank deposit	5042021	13971070	47517	116600	15450460	16815992	<b>20539998</b>	30903662
ii) Interest Received on SB a/c	490356		47974	114779	366381	797687	<b>904711</b>	912466
iii) Fees and Subscriptions				37231056				37231056
iv) Other Receipts / Accrued Interest	10647426		88218		2273295		<b>13008939</b>	0
v) Through Grants	862900000	837000000	19619192				<b>882519192</b>	837000000
vi) Subscriptions and contributions			13917846		67812100	67817990	<b>81729946</b>	67817990
								0
<b>Total (a+b)</b>	<b>1199714194</b>	<b>1093837779</b>	<b>37268484</b>	<b>40730487</b>	<b>449659674</b>	<b>452486540</b>	<b>1686642352</b>	<b>1587054806</b>
<b>c) Utilisation/Expenditure towards objectives of funds</b>								
i) Capital Expenditure								
ii) Revenue Expenditure								
a) Salaries, Wages and allow. etc.								
b) Other administrative expenses (includes Pension payments)	844458168	773203388	33581241	37182750			<b>878039409</b>	810386138
c) Bank Charges					266		<b>266</b>	0
d) Scheme Expenditure / Gratuity	11524940						<b>11524940</b>	
e) Remittances	1777941						<b>1777941</b>	0
f) Refunds, Deposits and other payments							<b>0</b>	
g) Withdrawals / Accrued Interest					57934000	53056000	<b>57934000</b>	53056000
h) Final Settlements					55893233	35673102	<b>55893233</b>	35673102
i) Incidentals								
<b>Total Expenditure</b>	<b>857761049</b>	<b>773203388</b>	<b>33581241</b>	<b>37182750</b>	<b>113827499</b>	<b>88729102</b>	<b>1005169789</b>	<b>899115240</b>
<b>Closing Balance of Funds (A)</b>	<b>341953145</b>	<b>320634391</b>	<b>3687243</b>	<b>3547737</b>	<b>335832175</b>	<b>363757438</b>	<b>681472563</b>	<b>687939566</b>

**Deputy Secretary (Accounts)**



## Audit Report & Annual Accounts 2022-2023

(Amount In ₹)

SCHEDULE-3-EARMARKED/ ENDOWMENT FUNDS	Editorial Committee		Coffee Board Employees Benevolent Fund		Coffee Board Emp. Group Savings Linked Insurance		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
<b>a) Opening Balance of the funds</b>	19092	19092	574691	559505	2000961	1824091	2594744	2402688
<b>b) Additions to Funds:</b>								
i) Interest Received on Bank deposits /SB A/c			15074	15186	55852	56162	70926	71348
ii) Flexi account								
iii) Fees and Subscriptions								
iv) Other Receipts								
v) Settlement received from LIC					2551130	2645047	2551130	2645047
vi) TDS reversal								
vii) Subscriptions and Contributions			1080		319755	366100	320835	366100
iii) FD Maturity								
<b>Total (a+b)</b>	<b>19092</b>	<b>19092</b>	<b>590845</b>	<b>574691</b>	<b>4927698</b>	<b>4891400</b>	<b>5537635</b>	<b>5485183</b>
<b>c) Utilisation/Expenditure towards objectives of funds</b>								
i) Capital Expenditure								
ii) Revenue Expenditure								
a) Salaries and Other administrative expenses								
b) Other administrative expenses								
c) Scheme Expenditure								
d) Final Settlement			27296		2031987	2525489	2059283	2525489
e) Remittances of GSLI Subscription					341075	364950	341075	364950
f) Miscellaneous					0	0		
g) Honorarium								
<b>Total Expenditure</b>	<b>0</b>	<b>0</b>	<b>27296</b>	<b>0</b>	<b>2373062</b>	<b>2890439</b>	<b>2400358</b>	<b>2890439</b>
<b>Closing Balance of Funds (B)</b>	<b>19092</b>	<b>19092</b>	<b>563549</b>	<b>574691</b>	<b>2554636</b>	<b>2000961</b>	<b>3137277</b>	<b>2594744</b>
<b>Closing Balance of Funds Grand Total (A+B)</b>	<b>341972237</b>	<b>320653483</b>	<b>4250792</b>	<b>4122428</b>	<b>338386811</b>	<b>365758399</b>	<b>684609840</b>	<b>690534310</b>
<b>SCHEDULE 4 SECURED LOANS AND BORROWINGS</b>							<b>NIL</b>	<b>NIL</b>
<b>SCHEDULE 5: UNSECURED LOANS AND BORROWINGS</b>							<b>NIL</b>	<b>NIL</b>
<b>SCHEDULE 6: DEFERRED CREDIT LIABILITIES SURPLUS</b>							<b>NIL</b>	<b>NIL</b>

Deputy Secretary (Accounts)



## Audit Report & Annual Accounts 2022-2023

### COFFEE BOARD BENGALURU SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2023

(Amount In ₹)

SCHEDULE-7 CURRENT LIABILITIES & PROVISIONS	Plan Grant		Subsidy Grant		Earmarked		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
<b>A. CURRENT LIABILITIES</b>								
<b>1. Sundry Creditors</b>								
For Goods								
Others - Reversal of time barred Cheques	98,89,720	78,88,031	76,50,749	66,98,937			1,75,40,469	1,45,86,968
Sundry Creditors (Others)		53,416		-		-		53,416
Sundry Creditors (Contractors bills payable) ONER				-		-		-
Sundry Creditors (Contractors bills payable) NER	1,91,245	1,91,245		-		-	1,91,245	1,91,245
Sundry Creditors (Contractors bills payable) Promotion unit				-		-		-
<b>TOTAL</b>	<b>1,00,80,965</b>	<b>81,32,692</b>	<b>76,50,749</b>	<b>66,98,937</b>		-	<b>1,77,31,714</b>	<b>1,48,31,629</b>
<b>2. Advances Received</b>								
EMD/Security Deposit	63,13,440	53,39,969		-		-	63,13,440	53,39,969
Rent Deposit	18,70,500	18,70,500		-		-	18,70,500	18,70,500
Rent advance(received)	6,12,380	6,12,380		-		-	6,12,380	6,12,380
Performance Guarantee Refundable	1,39,071	11,16,263		-		-	1,39,071	11,16,263
Advance for Service & Supplies	1,23,350	23,350		-		-	1,23,350	23,350
<b>TOTAL</b>	<b>90,58,741</b>	<b>89,62,462</b>		-		-	<b>90,58,741</b>	<b>89,62,462</b>
<b>3. Statutory Liabilities - Other Taxes and Duties</b>								
Sales Tax-works contract				-		-		-
Taxes & Rates -CGST /SGST- sales Tax (Others)	13,29,422			-		-	13,29,422	-
TDS others				-		-		-
GST				-		-		-
GST Payable		1,50,417		-		-		1,50,417
<b>TOTAL</b>	<b>13,29,422</b>	<b>1,50,417</b>		-		-	<b>13,29,422</b>	<b>1,50,417</b>
<b>4. Other Current Liabilities</b>								
<b>A. Salaries and other charges Payable</b>								
Pay of Officer (Payable)	2,45,61,030	2,74,56,788		-		-	2,45,61,030	2,74,56,788
Pay of Establishment(Basic Pay) - (Payable)				-		-		-
Dearness Allowance (Payable)	98,67,286	1,13,57,018		-		-	98,67,286	1,13,57,018
Deputation Allowance (Payable)	11,270	18,000		-		-	11,270	18,000
Other Allowances (Payable)	2,45,036	36,37,834		-		-	2,45,036	36,37,834
House Rent Allowance (Payable)	29,82,045			-		-	29,82,045	-
Transport Allowances (Payable)	14,16,600	14,71,137		-		-	14,16,600	14,71,137
Electricity Charges-Office Bldg. (Payable)				-		-		-
Rent-Office Building (Payable)				-		-		-
Pension Contribution (Payable)	6,98,927	7,07,807		-		-	6,98,927	7,07,807
Leave Salary Contribution (Payable)	5,03,988	7,99,790		-		-	5,03,988	7,99,790
Uniform (Payable)				-		-		-
Market Support Scheme (Outstanding Payment)				-		-		-
Payable to Plan Accounts				-		-		-
CEA/Tuition Fees/Hostel Subsidy (Payable)		4,86,000		-		-		4,86,000
Refundable CPA (Principal)				-		-		-
<b>TOTAL</b>	<b>4,02,86,182</b>	<b>4,59,34,374</b>		-		-	<b>4,02,86,182</b>	<b>4,59,34,374</b>



## Audit Report & Annual Accounts 2022-2023

(Amount In ₹)

SCHEDULE-7 CURRENT LIABILITIES & PROVISIONS	Plan Grant		Subsidy Grant		Earmarked		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
	4,02,86,182	4,59,34,374	-	-	-	-	4,02,86,182	4,59,34,374
Refundable Interest on HBA	28,604	28,604	-	-	-	-	28,604	28,604
Refundable HBA (Principle)	2,424	2,424	-	-	-	-	2,424	2,424
Refundable Interest on CPA	8,934	8,934	-	-	-	-	8,934	8,934
Refundable PCA	71,377	71,377	-	-	-	-	71,377	71,377
Refundable interest of PCA	-	-	-	-	-	-	-	-
Farm maintenance (Incidentals) (Payable)	-	-	-	-	-	-	-	-
Telephone Charges Payable	-	-	-	-	-	-	-	-
Water Charges Payable	-	-	-	-	-	-	-	-
Withheld Salary	2,00,410	2,00,410	-	-	-	-	2,00,410	2,00,410
Building Maintenance. Charges (Payable)	-	-	-	-	-	-	-	-
Building Maintenance. Charges (Payable) under SAP	-	-	-	-	-	-	-	-
Payables to PF Section TDS	80,691	80,691	-	-	-	-	80,691	80,691
Medical Reimbursement (Payable)	-	3,88,377	-	-	-	-	-	3,88,377
Overtime Allowance (Payable)	-	-	-	-	-	-	-	-
Labour wages & Allow. (Payable)	19,13,691	-	-	-	-	-	19,13,691	-
Mazdoor Advance	-	-	-	-	-	-	-	-
Consultancy/Professional Charges Payables	-	-	-	-	-	-	-	-
Hospitality Charges Payables	-	-	-	-	-	-	-	-
Withheld leave encashment	10,58,610	10,58,610	-	-	-	-	10,58,610	10,58,610
Hospitality charges payable	-	-	-	-	-	-	-	-
JRF (Payable)	-	-	-	-	-	-	-	-
Maintenance of Office/ Lab Equipment (Payable)	-	-	-	-	-	-	-	-
Payable to Pool Fund	15,948	15,948	-	-	-	-	15,948	15,948
Postage Charges (Payable)	-	-	-	-	-	-	-	-
Printing and Publishing of Indian Coffee (Payables)	-	-	-	-	-	-	-	-
Professional Charge / consultancy charge	4,73,516	-	-	-	-	-	4,73,516	-
Payable under SAP	-	-	-	-	-	-	-	-
Incidental charges payable	-	-	-	-	-	-	-	-
Milk purchase payable	-	-	-	-	-	-	-	-
Audit Fees Payable	-	-	-	-	-	-	-	-
Press advertisement Payable	-	-	-	-	-	-	-	-
Purchase of Sugar (Payable)	-	-	-	-	-	-	-	-
Price Stabilisation Fund (Payable)	29,143	29,143	-	-	-	-	29,143	29,143
Vehicle repair (Payable)	-	-	-	-	-	-	-	-
Wages to Data Entry Operators (Payable)	-	-	-	-	-	-	-	-
Maintenance of Library & Periodicals (Payable)	-	-	-	-	-	-	-	-
Maintenance of Computer (Payable)	-	-	-	-	-	-	-	-
IVR Extension service (Payable)	-	54,290	-	-	-	-	-	54,290
IT refund Excess receipt	7,905	7,905	-	-	-	-	7,905	7,905
	4,41,77,435	4,78,81,087	-	-	-	-	4,41,77,435	4,78,81,087



## Audit Report & Annual Accounts 2022-2023

(Amount In ₹)

SCHEDULE 7 Continued SCHEDULE-7 CURRENT LIABILITIES & PROVISIONS	Plan Grant		Subsidy Grant		Earmarked		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
	4,41,77,435	4,78,81,087	-	-	-	-	4,41,77,435	4,78,81,087
Rent payable	-	-	-	-	-	-	-	-
House Keeping Charges Payables	-	4,91,376	-	-	-	-	-	4,91,376
Development Loan Refunds Payable to GOI	-	-	13,01,134	13,01,134	-	-	13,01,134	13,01,134
TDS Flexi Deposit (to be reversed)	-	-	-	-	-	-	-	-
Roasting Charges Payables	-	-	-	-	-	-	-	-
Lab stores and Chemicals	-	-	-	-	-	-	-	-
Seminar Meetings/Study Tour	-	-	-	-	-	-	-	-
Wages to Casual Drivers	-	-	-	-	-	-	-	-
Interest Subsidy (Payables)	-	-	-	-	-	-	-	-
Support for Processing (Payables)	-	-	-	-	-	-	-	-
Transferable to IEBR Account	15,17,71,281	2,40,54,713	19,86,379	18,32,229	-	-	15,37,57,660	2,58,86,942
Freight & Coolie Charges (Payables)	-	5,880	-	-	-	-	-	5,880
Hire Charges Vehicle & Transport Charges (Payable)	-	-	-	-	-	-	-	-
Leave Encashment (Payables)	-	1,44,989	-	-	-	-	-	1,44,989
Legal Charges (Payables)	-	-	-	-	-	-	-	-
New Pension Boards contribution (Payables)	16,64,194	17,64,593	-	-	-	-	16,64,194	17,64,593
New Pension Boards Employees contribution (Payables)	-	3,72,482	-	-	-	-	-	3,72,482
EPF Board's contribution (Payable)	-	-	-	-	-	-	-	-
Printing & Stationery (Payables)	-	-	-	-	-	-	-	-
Security, Watch & Ward (Payables)	-	-	-	-	-	-	-	-
With Held amount of Contract Work	-	5,47,470	-	-	-	-	-	5,47,470
Liquid Damage Recovery Contract work (refundable)	-	1,42,634	-	-	-	-	-	1,42,634
HBA Dupitees (Refundable)	-	-	-	-	-	-	-	-
PGD Course (Payable)	-	-	-	-	-	-	-	-
Payables under TASP	-	-	-	-	-	-	-	-
SC Sub Plan (payable)	-	-	-	-	-	-	-	-
LTC (Payables)	-	-	-	-	-	-	-	-
Payable to Subsidy A/c.(Payable)	25,940	25,940	-	-	-	-	25,940	25,940
Gas payables	-	-	-	-	-	-	-	-
Consumables purchased payables	-	-	-	-	-	-	-	-
House Keeping charges payable	-	-	-	-	-	-	-	-
Expenditure on Board Meetings (Payable)	-	-	-	-	-	-	-	-
Advertisement and Publicity on Coffee (Payable)	-	-	-	-	-	-	-	-
Commutation of pension payable	-	-	-	-	-	-	-	-
Gratuity on retirement payable	-	-	-	-	1,15,24,940	1,84,48,000	1,15,24,940	1,84,48,000
Pre 2006 Pension (delink) Payable	-	-	-	-	-	-	-	-
Refundable to Pensioners	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>19,76,38,850</b>	<b>7,54,31,164</b>	<b>32,87,513</b>	<b>31,33,363</b>	<b>1,15,24,940</b>	<b>1,84,48,000</b>	<b>21,24,51,303</b>	<b>9,70,12,527</b>
<b>5 Remittances Dues</b>	-	-	-	-	-	-	-	-
PBR Remittance	32,06,976	13,01,054	-	-	-	-	32,06,976	13,01,054
IT Pensioners	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>32,06,976</b>	<b>13,01,054</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,06,976</b>	<b>13,01,054</b>



## Audit Report & Annual Accounts 2022-2023

(Amount In ₹)

Schedule 7 Continued	Plan Grant		Subsidy Grant		Earmarked		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
<b>SCHEDULE-7 CURRENT LIABILITIES &amp; PROVISIONS</b>								
<b>6.Unutilised Govt. Grant</b>								
Funds refundable to Govt (CDRP)	6,28,80,505	6,28,80,505					6,28,80,505	6,28,80,505
Interest on CDRP Grants refundable to Government	53,64,451	33,64,522					53,64,451	33,64,522
Interest on Flexi Deposits on Grants refundable to Government	46,81,819	27,70,446					46,81,819	27,70,446
<b>TOTAL</b>	<b>7,29,26,775</b>	<b>6,90,15,473</b>					<b>7,29,26,775</b>	<b>6,90,15,473</b>
<b>TOTAL CURRENT LIABILITIES (A)</b>	<b>29,42,41,729</b>	<b>16,29,93,262</b>	<b>1,09,38,262</b>	<b>98,32,300</b>	<b>1,15,24,940</b>	<b>1,84,48,000</b>	<b>31,67,04,931</b>	<b>19,12,73,562</b>
<b>B.PROVISION:</b>								
Carried Over for utilisation ICO London Spl.Project	50,53,308	56,58,322					50,53,308	56,58,322
Carried Over for utilisation WCC & ICC Expenses	5,00,00,000	-					5,00,00,000	-
Provision for AIC Project (other Aids)	9,76,277	9,76,277					9,76,277	9,76,277
Provision for Scheme Expenses	95,67,187						95,67,187	
Pending expenditure on Other Grants & Aids	45,24,295						45,24,295	
NER capital work in progress (Pending bills)								
Provision for refund of loan to GOI	13,96,568		8,64,59,832	8,64,59,832			8,78,56,400	8,64,59,832
TASP payable								
Export incentives payable			25,16,338	22,54,553			25,16,338	22,54,553
Unreconciled amount		1,14,161						1,14,161
Market support payable				7,46,026				7,46,026
Surplus on NER Market Support Scheme			9,34,320	9,05,985			9,34,320	9,05,985
Govt Grant Refundable (NER)								
TDS on GST (Payable)		1,01,821						1,01,821
Provision for refund of interest to GOI			2,52,30,197	2,52,30,197			2,52,30,197	2,52,30,197
Provision for refund of interest on Flexi Deposits to Gol			14,73,976	11,70,716			14,73,976	11,70,716
Provision for Capital Works (Payable)		66,32,085						66,32,085
Provision for bank charges (payable)								
<b>TOTAL PROVISIONS (B)</b>	<b>7,15,17,635</b>	<b>1,34,82,666</b>	<b>11,66,14,663</b>	<b>11,67,67,309</b>			<b>-18,81,32,298</b>	<b>13,02,49,975</b>
<b>TOTAL CURRENT LIABILITIES AND PROVISIONS (A+B)</b>	<b>36,57,59,364</b>	<b>17,64,75,928</b>	<b>12,75,52,925</b>	<b>12,65,99,609</b>	<b>1,15,24,940</b>	<b>1,84,48,000</b>	<b>50,48,37,229</b>	<b>32,15,23,537</b>



## Audit Report & Annual Accounts 2022-2023

### COFFEE BOARD BENGALURU SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2023

(Amount In ₹)

Description	Gross Block				Depreciation			Net Block			
	Cost/valuation as at the beginning of the year	Additions during the year 2022-23		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								
<b>A Fixed Assets</b>											
I Land	9595233				9595233	0				9595233	9595233
II Buildings	555608001	11517125	9592545	21109670	576717671	269901571	11438428		28133999	296377672	285706430
Buildings (TIES)	7349806			0	7349806	444671	146996		591667	6758139	6905135
III Plant, Machinery & Estate Equipment	69686454	217869	4212154	4430023	74116477	43922675	2808772		46731448	27385029	25763779
Plant, Machinery & Estate Equip. (TIES)	3481711			0	3481711	661525	282019		943544	2538167	2820186
Plant, Machinery & Estate Equip (SAP)	367602		0	0	367602	126418	24118		150536	217066	241184
IV Furniture & Fixtures, Furniture & Fixtures (TIES)	28429813	160772	2108902	2269674	30699487	19521470	1012357		20533827	10165660	8908343
Furniture & Fixtures (SAP)	2376473	0		0	2376473	583312	179316		762628	1613845	1793161
V Office/Lab Equipment	9481570	2097337	8483052	10505889	74500	105321659	3650257		68302320	37019339	30163707
Office/Lab Equipment (SAP)	150808	52100	15790	67890	218698	38210	17259		55470	163228	112598
Office/Lab Equipment (TIES)	90187681	0		0	90187681	23003936	6718374		29722311	60465370	67183745
VI Department Vehicles	56933731	0	0	0	56933731	29855768	2707796		32563565	24370166	27077963
VII IT Hardware	58107645	422620	1252057	1645146	29531	59752791	2494532		56661762	3091029	3940415
IT Hardware (SAP)	1311398			0	1311398	1161394	75002		1236396	75002	150004
IT Hardware (TIES)	1344030			0	1344030	1241581	51225		1292805	51225	102450
VIII IT Software	12730007	365790	463290	829080	13559087	12730007	829080		13559087	0	0
IT Software (SAP)	577477	0	0	0	577477	577477	0		577477	0	0
IT Software (TIES)	22361440	0	0	0	22361440	0	0		0	1	5697651
IX Library books	114182440			0	114182440	64307293	2283649		66590941	47591499	49875147
X Coffee Plantations	356614516	0	0	0	356614516	0	0		0	356614516	356614516
XI Eco. Valuable Trees	1486212036	14833613	26127790	40857372	104031	1527069408	586896601	34719180	0	621615783	883092187
<b>Total Current Year (A)</b>	<b>1470618433</b>	<b>7822765</b>	<b>7770838</b>	<b>15593603</b>	<b>0</b>	<b>1486212036</b>	<b>567314561</b>	<b>36245829</b>	<b>0</b>	<b>603560390</b>	<b>882651646</b>
Previous year											
<b>B Capital Work in Progress (B)</b>											
Capital Work in Progress (ONER)	37933364	10881059		10881059						27052305	37933364
Capital Work in Progress (NER)	6201550	636066	9592545	10228611							6201593
Capital Work in Progress (ONER) (Scheme)	5692207						2250000			7942207	5692207
Capital Work in Progress (SAP)	0										0
<b>Total Current Year (B)</b>	<b>49827121</b>	<b>11517125</b>	<b>9592545</b>	<b>21109670</b>	<b>0</b>	<b>0</b>	<b>2250000</b>	<b>0</b>	<b>0</b>	<b>34994512</b>	<b>49827164</b>
<b>Grand Total (A+B)</b>	<b>153039157</b>	<b>26350738</b>	<b>35720335</b>	<b>61967042</b>	<b>104031</b>	<b>1527069408</b>	<b>586896601</b>	<b>36989180</b>	<b>0</b>	<b>621615783</b>	<b>932478811</b>

Deputy Secretary (Accounts)



**COFFEE BOARD BENGALURU**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2023**

(Amount in ₹)

**SCHEDULE 8 A - FIXED ASSETS**

Description	Gross Block				Deductions during the year	Depreciation				Net Block		
	cost/valuation As at the beginning of the year	I Half Year	II Half Year	Total		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
<b>A FIXED ASSETS</b>												
I Land -												
II Buildings												
III Plant, Machinery & Estate Equipment	53,55,878										53,55,878	
IV Furniture & Fixtures												
V Office/Lab Equip.												
VI Vehicles	22,85,939										22,85,939	
VII IT Hardware	40,966										40,966	
VIII IT Software												
IX Library books	2,98,300										2,98,300	
<b>Total Current Year</b>	<b>79,81,083</b>										<b>79,81,083</b>	
Total Previous Year	79,81,083										79,81,083	
<b>GRAND TOTAL</b>										<b>0</b>	<b>7981083</b>	

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

**Deputy Secretary (Accounts)**



## Audit Report & Annual Accounts 2022-2023

Annexure to Schedule - 8

### COFFEE BOARD BENGALURU

(Amount In ₹)

Sl. No.	Details of the Work	I Half Year	II Half Year	Total	Remarks
<b>I. Capital Work in Progress as on 31.03.2023 - ONER (Capital Assets)</b>					
Sl. No.	Details of the Work	Amount ₹			Remarks
		Expenditure	Expenditure upto 31.03.2023	Amount still to be paid	
1	Construction of Roasting & Grinding Unit at Bengaluru	1,90,11,315		1,90,11,315	
2	Construction of Training Centre at CCRI Balehonnur	53,88,837	-	53,88,837	
3	Payment of Project Management Consultancy for Dobespeta, CCRI & Hassan	26,52,153	-	26,52,153	
	<b>Total</b>	<b>2,70,52,305</b>	<b>-</b>	<b>2,70,52,305</b>	

Sl. No.	Details of the Work	I Half Year	II Half Year	Total	Remarks
<b>I. Capital Work in Progress as on 31.03.2023 - ONER (Capital Assets)</b>					
Sl. No.	Details of the Work	Amount ₹			Remarks
		Expenditure	Expenditure upto 31.03.2023	Amount still to be paid	
1	Construction of Coffee Godown ( TEC, Kattapana - Kerala)	16,27,675		16,27,675	
2	Construction of Seed Processing House at RCRS RV Nagar	40,64,532		40,64,532	
3	Construction of Office Building at Paderu Andhra Pradesh	45,00,000	22,50,000	22,50,000	
	<b>Total</b>	<b>1,01,92,207</b>	<b>22,50,000</b>	<b>79,42,207</b>	
	<b>Grand Total</b>	<b>3,72,44,512</b>	<b>22,50,000</b>	<b>3,49,94,512</b>	

Deputy Secretary (Accounts)



**COFFEE BOARD BENGALURU**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2023**

**Schedule 9, 10 & 11**

(Amount In ₹)

SCHEDULE 9: Investments from Earmarked /Endowment Funds	Plan Grant		Subsidy Grant		Earmarked		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Other Deposit Account	-	-	-	-	58,82,56,350	61,41,50,990	58,82,56,350	61,41,50,990
Deposit Account	-	-	-	-	-	-	-	-
<b>TOTAL</b>	-	-	-	-	<b>58,82,56,350</b>	<b>61,41,50,990</b>	<b>58,82,56,350</b>	<b>61,41,50,990</b>

SCHEDULE 10: Investments - Others								NIL	NIL
-----------------------------------	--	--	--	--	--	--	--	-----	-----

SCHEDULE 11-CURRENT ASSETS LOANS ADVANCES ETC.,	Plan Grant		Subsidy Grant		Earmarked		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
<b>A.CURRENT ASSETS</b>								
1.Inventories:	-	0						
a) Stock-in-trade								
Finished Goods (Unsold stock of NER Marketing)	-	-	-	-	-	-	-	-
Raw Coffee Stock	1,67,53,689	18071046	-	-	-	-	1,67,53,689	1,80,71,046
Consumables	-	-	-	-	-	-	-	-
Merchandise Items	87,53,553	40,68,038	-	-	-	-	87,53,553	40,68,038
<b>TOTAL</b>	<b>2,55,07,242</b>	<b>2,21,39,084</b>	-	-	-	-	<b>2,55,07,242</b>	<b>2,21,39,084</b>
2. Sundry Debtors								
Overdue from Planters-Principal and Int.	-	-	8,64,59,832	8,64,59,832	-	-	8,64,59,832	8,64,59,832
Credit Sales	1,93,36,536	1,62,72,921	-	-	-	-	1,93,36,536	1,62,72,921
Other sundry debtors	55,994	55,994	-	-	-	-	55,994	55,994
Sundry debtors (Service Tax) / GST (Receivable)	10,14,213	10,14,213	-	-	-	-	10,14,213	10,14,213
Others - Deposit with Bank	5,000	5,000	-	-	-	-	5,000	5,000
Sundry Debtors Reversal of Unrealised Cheque	34,38,597	34,38,597	-	-	-	-	34,38,597	34,38,597
Receivable from BDA	3,03,619	3,03,619	-	-	-	-	3,03,619	3,03,619
Sundry Debtors (Service Tax)	57,009	57,009	-	-	-	-	57,009	57,009
<b>TOTAL</b>	<b>2,42,10,968</b>	<b>2,11,47,353</b>	<b>8,64,59,832</b>	<b>8,64,59,832</b>	-	-	<b>11,06,70,800</b>	<b>10,76,07,185</b>
3.Cash Balance in Hand								
Head Office	5,010	-	-	-	-	-	5,010	-
Field Offices	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>5,010</b>	-	-	-	-	-	<b>5,010</b>	-
3.A.Cash -in-Transit								
Cash in Transit	-	-	-	-	-	-	-	-
<b>TOTAL</b>	-	-	-	-	-	-	-	-
4.BANK BALANCE:								
a) With Scheduled Banks:								
On Current Account HO	63,90,18,960	60,40,41,074	20,51,685	23,72,257	-	-	64,10,70,645	60,64,13,331



## Audit Report & Annual Accounts 2022-2023

(Amount In ₹)

On Current Accounts Field Office	2,37,09,494	15,76,660	64,17,230	35,09,877			3,01,26,724	50,86,537
On Deposit accounts			-				-	-
In Savings accounts (Head office)	-	-	-		9,46,99,456	8,32,22,221	9,46,99,456	8,32,22,221
In Savings accounts ( Field office)	-	-	-				-	-
On Flexi deposit swept from Current Account (HO)	-	-	-				-	-
<b>TOTAL</b>	<b>662728454</b>	<b>605617734</b>	<b>8468915</b>	<b>5882134</b>	<b>94699456</b>	<b>83222221</b>	<b>765896825</b>	<b>694722089</b>
5. Balance of Postage and Franking Machine							-	-
<b>TOTAL</b>	-	-	-	-	-	-	-	-
<b>GRAND TOTAL - A</b>	<b>71,24,51,674</b>	<b>64,89,04,171</b>	<b>9,49,28,747</b>	<b>9,23,41,966</b>	<b>9,46,99,456</b>	<b>8,32,22,221</b>	<b>90,20,79,877</b>	<b>82,44,68,358</b>

Deputy Secretary (Accounts)



**COFFEE BOARD BENGALURU**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2023**

**Schedule 11**

(Amount In ₹)

SCHEDULE 11-CURRENT ASSETS LOANS ADVANCES ETC.,	Plan Grant		Subsidy Grant		Earmarked		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
<b>B . LOANS, ADVANCES AND OTHER ASSETS</b>					-			
1. LOANS								
a) Staff								
Computer Purchase Advance (PCA)	-	-	-				-	-
Conveyance purchase Advance	-	-	-				-	-
House Building Advance	-	-	-				-	-
LTC/TA Advance	17,80,661	24,24,240	-				17,80,661	24,24,240
Medical Advance	13,40,924	13,40,924	-				13,40,924	13,40,924
Festival Advance (Staff)		-	-				-	-
Festival Advance (Mazdoors)	1,63,150	41,550					1,63,150	41,550
Death Relief Advance	55,762	55,762	-				55,762	55,762
<b>TOTAL</b>	<b>33,40,497</b>	<b>38,62,476</b>	-	-	-	-	<b>33,40,497</b>	<b>38,62,476</b>
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		2,60,745	-				-	2,60,745
Closed units accounts		2,40,181	-				-	2,40,181
Receivable from IEBR		-	25,940	25,940			25,940	25,940
Funds Seized by IT authorities		3,59,885	-				-	3,59,885
Security Deposit			-				-	-
Deposit with High Court	3,62,988	3,62,988	-				3,62,988	3,62,988
TDS Flexi Dep. (to be reversed)		22,50,875					-	22,50,875
Seized by Commercial Tax authorities	4,47,913	4,47,913	-				4,47,913	4,47,913
Plan Scheme Promotion Expenditure		-	-				-	-
TDS Recoverable		40,574	-				-	40,574
Interfund transfer to Units	3,60,361		-				3,60,361	-
VAT Refund receivable		14,959	-				-	14,959
<b>Total C/O</b>	<b>11,71,262</b>	<b>39,78,120</b>	<b>25,940</b>	<b>25,940</b>	-	-	<b>11,97,202</b>	<b>40,04,060</b>

**Deputy Secretary (Accounts)**



## Audit Report & Annual Accounts 2022-2023

	Plan Grant		Subsidy Grant		Earmarked		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
<b>Total B/F</b>	<b>11,71,262</b>	<b>39,78,120</b>	<b>25,940</b>	<b>25,940</b>	<b>-</b>	<b>-</b>	<b>11,97,202</b>	<b>40,04,060</b>
<b>b) Prepayment</b>								
Petro Card Advance-(Prepaid-Petrol Advance)	35,46,248	26,46,248	-	-			35,46,248	26,46,248
Contingency Advance	60,75,245	61,43,728	-	-			60,75,245	61,43,728
Selvakumar DDR Chundale(Suspense)	4,90,004	4,90,004	-	-			4,90,004	4,90,004
Advance for Service and Supplies		1,496	-	-			-	1,496
Advance for exhibition	1,92,349	1,73,281	-	-			1,92,349	1,73,281
Advance with VAT		4,83,490	-	-			-	4,83,490
Deposit Contribution work with PWD, Diphu (Advance)	41,00,000	41,00,000	-	-			41,00,000	41,00,000
Deposit Contribution work with CPWD / PWD (Advance)	97,85,547						97,85,547	
<b>c) Others</b>								
Reversal of time Barred Cheque./EFT	6,21,043	6,21,043	-	-			6,21,043	6,21,043
Rent Advance	91,200	1,20,000	-	-			91,200	1,20,000
Deposit with KEB	1,15,507	1,15,507	-	-			1,15,507	1,15,507
Deposit with Telephone	60,396	60,396	-	-			60,396	60,396
Deposit with gas	43,248	43,248	-	-			43,248	43,248
Deposit with TNEB	8,990	8,990	-	-			8,990	8,990
Electricity Deposit	3,70,400	3,70,400	-	-			3,70,400	3,70,400
Sales Tax Deposit	5,000	5,000	-	-			5,000	5,000
Rent Receivable	20,79,665	23,44,974	-	-			20,79,665	23,44,974
Receivable from Plan A/c(IEBR)							-	-
Transfer of Funds	12,04,92,207	79,11,533		16,33,465			12,04,92,207	95,44,998
Receivable from Pension	200	200		-			200	200
Advance for Electricity	10,000	10,000		-			10,000	10,000
Perquisite Tax recoverable from staff	1,89,672	1,89,672		-			1,89,672	1,89,672
Security Deposit		-	1,27,000	1,27,000			1,27,000	1,27,000
TDS on Flexi to be reversed		-	4,28,439	4,28,439			4,28,439	4,28,439
PF advance( recoverable)		-	-	-		9,21,994	-	9,21,994
IT Officers and Staff	6,63,783	3,72,180		-			6,63,783	3,72,180
EPF Employees Contribution		-		-			-	-
Income Tax refund				-	1,70,034	1,70,034	1,70,034	1,70,034
<b>TOTAL</b>	<b>15,01,11,966</b>	<b>3,01,89,510</b>	<b>5,81,379</b>	<b>22,14,844</b>	<b>1,70,034</b>	<b>10,92,028</b>	<b>150863379</b>	<b>3,34,96,382</b>
<b>3. INCOME ACCRUED</b>								
Interest Accrued not due on Loan to Staff	23,46,204	28,38,937	-	-			23,46,204	28,38,937
Interest accrued on SB accounts		-	-	-			-	-
Accrued interest on deposits		-	-	-	1,30,08,940	1,05,17,070	1,30,08,940	1,05,17,070
Interest Accrued on Staff Advances due for recovery and in progress		2,40,674	-	-			-	2,40,674
Accrued Interest - on Flexi account		71,52,565	-	-			-	71,52,565
<b>TOTAL</b>	<b>23,46,204</b>	<b>1,02,32,176</b>	<b>-</b>	<b>-</b>	<b>1,30,08,940</b>	<b>1,05,17,070</b>	<b>1,53,55,144</b>	<b>2,07,49,246</b>
<b>TOTAL (B)</b>	<b>15,57,98,667</b>	<b>4,42,84,162</b>	<b>5,81,379</b>	<b>22,14,844</b>	<b>1,31,78,974</b>	<b>1,16,09,098</b>	<b>169559020</b>	<b>5,81,08,104</b>
<b>TOTAL (A+B)</b>	<b>86,82,50,341</b>	<b>69,31,88,333</b>	<b>9,55,10,126</b>	<b>9,45,56,810</b>	<b>10,78,78,430</b>	<b>9,48,31,319</b>	<b>1,07,16,38,897</b>	<b>88,25,76,462</b>

Deputy Secretary (Accounts)



**COFFEE BOARD BENGALURU  
DETAILS OF TERM DEPOSITS AS ON 31.03.2023**

Annexure to Sch.9

(Amount In ₹)

<b>A. PROVIDENT FUND ACCOUNTS</b>					
<b>SI No.</b>	<b>Name of the Bank</b>	<b>Period</b>	<b>Rate of Interest</b>	<b>Amount</b>	<b>Interest Accrued up to 31.03.2023</b>
1	Bank of Baroda,Gandhinagar Branch	26.08.2022 to 28.08.2023	6.80%	45000000	1816188
2	State Bank of India, Tipusultan Palace Road Branch	24.03.2023 to 23.03.2024	7.87%	265000000	457107
			<b>Total</b>	<b>310000000</b>	<b>2273295</b>
<b>B. PENSION FUND</b>					
<b>SI No.</b>	<b>Name of the Bank &amp; Branch</b>	<b>Period</b>	<b>Rate of Interest</b>	<b>Amount</b>	<b>Interest Accrued up to 31.03.2023</b>
1	Indian Bank, Bengaluru City Branch	27.06.2022 to 27.06.2023	5.90%	70000000	3134674
2	Indian Bank, Bengaluru City Branch	01.07.2022 to 01.07.2023	5.90%	70000000	3089014
3	Indian Bank, Bengaluru City Branch	05.07.2022 to 05.07.2023	5.90%	59120000	2570668
4	Bank of Baroda,Gandhinagar Branch	07.09.2022 to 07.09.2023	6.80%	45570000	1740400
4	Bank of Baroda,Gandhinagar Branch	14.03.2023 to 14.03.2024	7.75%	31214000	112670
			<b>Total</b>	<b>275904000</b>	<b>10647426</b>
<b>C. NATIONAL PENSION SCHEME</b>					
<b>SI. NO</b>	<b>Particulars</b>	<b>Period</b>	<b>Rate of Interest</b>	<b>Amount</b>	<b>Interest Accrued up to 31.03.2023</b>
2	Punjab National Bank, Vasanthnagar Branch	23.08.2022 to 02.10.2023	6.15%	2352351	88218
			<b>Total</b>	<b>2352351</b>	<b>88218</b>
				<b>588256351</b>	<b>13008939</b>

Deputy Secretary (Accounts)



## Audit Report & Annual Accounts 2022-2023

### COFFEE BOARD BENGALURU SCHEDULES TO INCOME AND EXPENDITURE ACCOUNT AS ON 31.03.2023

(Amount 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	2,59,75,297	1,89,27,774			2,59,75,297	1,89,27,774
Sale of Coffee Powder	42,20,595	38,71,808			42,20,595	38,71,808
Sale of Caterings	82,20,131	41,08,958			82,20,131	41,08,958
Sale of Mineral Water		-			-	-
Sale of SS Coffee Filter	3,76,489	6,39,323			3,76,489	6,39,323
<b>TOTAL</b>	<b>38792512</b>	<b>27547863</b>	<b>0</b>	<b>0</b>	<b>3,87,92,512</b>	<b>27547863</b>

SCHEDULE - 13 GRANTS/ SUBSIDIES						
Plan Grant in Aid General(ONER) Scheme	21,75,00,000	11,00,00,000			21,75,00,000	11,00,00,000
Plan Grant in Aid General(NER)	2,25,00,000	5,69,00,000			2,25,00,000	5,69,00,000
Grant in Aid General - SAP	1,00,00,000	80,00,000			1,00,00,000	80,00,000
Plan Grant in Aid General (Admn)	8,50,00,000	6,11,00,000			8,50,00,000	6,11,00,000
Plan Grant in Aid Salary	1,26,36,00,000	1,24,81,00,000			<b>1,26,36,00,000</b>	<b>1,24,81,00,000</b>
Plan Grant in Aid TIES	-	-			-	-
Subsidy (ONER)	-	-	44,85,00,000	7,70,00,000	44,85,00,000	7,70,00,000
SC Sub-Plan	-	-	4,29,00,000	82,50,000	4,29,00,000	82,50,000
Tribal Area Sub Plan	-	-	12,09,00,000	4,95,75,000	12,09,00,000	4,95,75,000
Subsidy (NER)	-	-	4,61,00,000	2,00,00,000	4,61,00,000	2,00,00,000
<b>TOTAL</b>	<b>1598600000</b>	<b>1484100000</b>	<b>658400000</b>	<b>154825000</b>	<b>2,25,70,00,000</b>	<b>1638925000</b>

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						
On Savings Accounts						
On Term Deposits						
On Flexi Deposits	89,12,237	37,40,602			89,12,237	37,40,602
<b>2. On Loans - Employees</b>						
Interest on advances to staff						
Penal Interest (Staff Advance)						
<b>3. Others</b>						
Miscellaneous						
Interest on Short term deposit						
<b>TOTAL</b>	<b>8912237</b>	<b>3740602</b>	<b>0</b>		<b>89,12,237</b>	<b>3740602</b>



## Audit Report & Annual Accounts 2022-2023

(Amount 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 Vehicles)	-	-	-	-	-	-
a) Owned Assets	-	-	-	-	-	-
<b>2.MISCELLANEOUS INCOME</b>						
Support for Coffee Curing Works						
Rent	2,36,77,224	2,17,95,206			2,36,77,224	2,17,95,206
Sale of unserviceable article	-	-			-	-
Miscellaneous Receipts	19,11,488	8,95,478			19,11,488	8,95,478
License Fee & Quarters Rent						
Central Government Agencies						
Funds from ICO London						
WCR Project						
NBSS & LUP Project						
Funds From IIHR Borer Project						
Funds from Farmer Producer Organisation						
Funds from PLACROSYM						
RTI						
IEBR	5,39,90,004	6,89,80,713			5,39,90,004	6,89,80,713
Cash Handing Charges						
IEBR Non Plan						
Guest House Rent						
Letter of Credit (LC Ties)						
Proceeds of Pool Coffee Market Support						
Reimbursement of Maintenance Charges						
Cost inflation index Value (Land acquisition)						
<b>TOTAL</b>	<b>7,95,78,716</b>	<b>9,16,71,397</b>			<b>7,95,78,716</b>	<b>9,16,71,397</b>

SCHEDULE - 19 Increase (decrease) in stock of Finished goods and works-in-Progress	Plan Grant		Subsidy Grant		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
<b>A) CL. STOCK AS ON 31-03-2023</b>						
Books & Publication	6,03,469	3,10,682			6,03,469	3,10,682
Coffee Stock (Raw)	1,67,53,689	1,80,71,046			1,67,53,689	1,80,71,046
Fertilizers & Chemicals	41,19,310	35,27,373			41,19,310	35,27,373
Broca Traps and Lure	19,38,425	1,45,522			19,38,425	1,45,522
Other Estate Products	9,51,349	84,461			9,51,349	84,461
Pepper	8,85,000	-			8,85,000	-
Seed Coffee	2,56,000	-			2,56,000	-
<b>TOTAL (A)</b>	<b>2,55,07,242</b>	<b>2,21,39,084</b>			<b>2,55,07,242</b>	<b>2,21,39,084</b>



## Audit Report & Annual Accounts 2022-2023

(Amount In ₹)

SCHEDULE - 19 Continued	Plan Grant		Subsidy Grant		Total	
B) Less: OPENING STOCK AS ON 01-04-2024	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Books & Publications	3,10,682	5,22,740			3,10,682	5,22,740
Coffee Stock (Raw)	1,80,71,046	1,54,74,702			1,80,71,046	1,54,74,702
Fertilizers & Chemicals	35,27,373	29,02,714			35,27,373	29,02,714
Broca Traps and Lure	1,45,522	9,78,954			1,45,522	9,78,954
Other Estate Products	84,461	2,16,960			84,461	2,16,960
Seed Coffee	-	-			-	-
Pepper	-	-			-	-
<b>TOTAL (B)</b>	<b>2,21,39,084</b>	<b>2,00,96,070</b>			<b>2,21,39,084</b>	<b>2,00,96,070</b>
<b>NET INCREASE/DECREASE(A-B)</b>	<b>33,68,158</b>	<b>20,43,014</b>			<b>33,68,158</b>	<b>20,43,014</b>

SCHEDULE - 20 ESTABLISHMENT EXPENSES	Plan Grant		Subsidy Grant		Total	
A. SALARIES AND WAGES	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
2. Pay of Establishment - Basic Pay	30,34,59,698	31,79,12,214			30,34,59,698	31,79,12,214
1. Dearness Allowance	11,93,91,252	9,17,32,561			11,93,91,252	9,17,32,561
2. Other Allowances	5,62,60,356	5,81,03,792			5,62,60,356	5,81,03,792
8. Deputation Allowance	87,770	2,16,000			87,770	2,16,000
6. MACPS Arrears	5,86,831	-			5,86,831	-
<b>TOTAL</b>	<b>47,97,85,907</b>	<b>46,79,64,567</b>			<b>47,97,85,907</b>	<b>46,79,64,567</b>
<b>B. Exp. on Employees Retirement and Terminal Benefits</b>						
Payments to Pension Fund	86,29,00,000	77,75,00,000			86,29,00,000	77,75,00,000
Pension Contribution (Deputies)	6,98,927	7,07,807			6,98,927	7,07,807
New Pension Scheme Board's Share	1,96,51,370	2,57,47,142			1,96,51,370	2,57,47,142
Leave Salary Contribution (Deputies)	4,53,286	7,99,790			4,53,286	7,99,790
Leave Encashment (Retirement)	3,23,89,110	2,04,76,892			3,23,89,110	2,04,76,892
<b>TOTAL</b>	<b>91,60,92,693</b>	<b>82,52,31,631</b>			<b>91,60,92,693</b>	<b>82,52,31,631</b>
<b>B. Allowances &amp; Bonus (Administration Expenses)</b>						
3. Leave Encashment (LTC)	22,15,941	20,47,071			22,15,941	20,47,071
4. Leave Travel Concession (LTC)	10,62,496	1,41,960			10,62,496	1,41,960
6. CEA/Tuition Fee/Hostel Subsidy	52,46,620	63,94,272			52,46,620	63,94,272
7. Overtime Allowance	6,24,204	79,952			6,24,204	79,952
<b>TOTAL</b>	<b>91,49,261</b>	<b>86,63,255</b>			<b>91,49,261</b>	<b>86,63,255</b>
<b>D. Other expenses on Employees</b>						
Training						
Uniforms	10,31,956	86,05,000			10,31,956	86,05,000
<b>TOTAL</b>	<b>10,31,956</b>	<b>86,05,000</b>			<b>10,31,956</b>	<b>86,05,000</b>
<b>GRAND TOTAL</b>	<b>1,40,60,59,817</b>	<b>1,31,04,64,453</b>			<b>1,40,60,59,817</b>	<b>1,31,04,64,453</b>



## Audit Report & Annual Accounts 2022-2023

(Amount 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	-	-	-	-	-	-
Purchase of Gas	-	-	-	-	-	-
Purchase of Milk	-	-	-	-	-	-
Purchase of Sugar	-	-	-	-	-	-
Purchase of raw Coffee	-	-	-	-	-	-
Purchase of Gunny Bags	1,162	1,167	-	-	1,162	1,167
Purchase of Polythene Bags	-	-	-	-	-	-
Purchase of Packing Materials	-	-	-	-	-	-
Crockery & Cutlery	-	-	-	-	-	-
Freight Transport & Cooly Charges	-	-	-	-	-	-
Roasting of Coffee Seeds	-	4,34,820	-	-	-	4,34,820
Building Rent Payment	53,85,271	64,81,416	-	-	53,85,271	64,81,416
Procurement of Coffee from Research and Extension Departments.	-	-	-	-	-	-
Advertisement on publicity on coffee	-	57,241	-	-	-	57,241
Medical Reimbursement	77,06,671	92,03,608	-	-	77,06,671	92,03,608
Water Charges ICD/ICH	-	-	-	-	-	-
TDS on GST	-	-	-	-	-	-
TDS on Flexi Interest	-	-	-	-	-	-
Wages to Data Entry Operators	-	-	-	-	-	-
Wages to Contract labours	-	-	-	-	-	-
Professional Charges	-	-	-	-	-	-
Consultants remuneration	-	31,45,056	-	-	-	31,45,056
Electricity Charges	86,66,157	79,65,765	-	-	86,66,157	79,65,765
Repairs & Maintenance of office/lab equipment	33,90,936	16,50,058	-	-	33,90,936	16,50,058
Building Maintenance Charges	1,24,55,188	44,17,872	-	-	1,24,55,188	44,17,872
Travelling Allowance (Non officials)	4,85,986	90,966	-	-	4,85,986	90,966
Guest House Maintenance	2,18,427	2,26,302	-	-	2,18,427	2,26,302
Maintenance of Computer	9,90,867	11,21,931	-	-	9,90,867	11,21,931
Maintenance of Vehicles	1,05,83,740	1,00,71,787	-	-	1,05,83,740	1,00,71,787
Wages to Casual Driver	32,56,432	22,97,635	-	-	32,56,432	22,97,635
Postage & Telegram	5,63,019	6,08,023	-	-	5,63,019	6,08,023
Telephone Charges	21,60,722	25,41,456	-	-	21,60,722	25,41,456
Transport & Vehicle hire charges	11,35,379	7,34,354	-	-	11,35,379	7,34,354
Watch & Ward	-	-	-	-	-	-
Printing & Stationery	36,11,261	27,02,429	-	-	36,11,261	27,02,429
Office Consumables/Materials	11,20,822	5,83,976	-	-	11,20,822	5,83,976
Travelling Allowance (Board Members)	3,06,533	2,05,914	-	-	3,06,533	2,05,914
Expenditure on Board Members Meetings	4,54,262	12,63,267	-	-	4,54,262	12,63,267
Hospitality Charges	25,68,071	20,75,661	-	-	25,68,071	20,75,661
Press Advertisement	3,61,727	6,35,368	-	-	3,61,727	6,35,368
Seminar Meetings	-	26,96,385	-	-	-	26,96,385
<b>Carry forward</b>	<b>6,54,22,633</b>	<b>6,12,12,457</b>			<b>6,54,22,633</b>	<b>6,12,12,457</b>



## Audit Report & Annual Accounts 2022-2023

(Amount In ₹)

SCHEDULE 21 continued.	Plan Grant		Subsidy Grant		Total	
Brought forward	65422633	61212457	0	0	65422633	61212457
Incidentals	25,89,713	28,30,333			25,89,713	28,30,333
Bank Charges	77,327	50,500			77,327	50,500
Legal Charges	17,28,428	18,02,851			17,28,428	18,02,851
Hindi teaching Scheme	2,96,098	1,47,543			2,96,098	1,47,543
Periodicals & Reference Books	9,22,346	8,85,427			9,22,346	8,85,427
Water Charges	37,21,950	16,02,528			37,21,950	16,02,528
Travelling Allowance (Admin)	76,976	23,43,064			76,976	23,43,064
Brokerage & Commission	30,738	-			30,738	-
Taxes & Rates (Local Authority) & Registration etc.,	21,03,020	23,87,941			21,03,020	23,87,941
Insurance on Buildings, Equipments and DV	10,11,856	9,83,070			10,11,856	9,83,070
House keeping charges		-			-	-
Honorarium & Cash Awards	1,91,850	2,38,500			1,91,850	2,38,500
Honorarium (Non-Officials)		-			-	-
Frienge Benefit	1,09,500	1,46,880			1,09,500	1,46,880
Audit Fees		-			-	-
Maintenance of Plant and Machinery		-			-	-
Expenditure on Parliamentary Committee	7,73,475	3,32,734			7,73,475	3,32,734
Membership /Retainership/Subscription	7,49,896	1,66,440			7,49,896	1,66,440
Repairs and Renovation of Buildings	79,02,400				79,02,400	
<b>B. Allowances &amp; Bonus (Administration Expenses)</b>						-
<b>Grand Total A+B</b>	<b>8,77,08,206</b>	<b>7,51,30,268</b>	-	-	<b>8,77,08,206</b>	<b>7,51,30,268</b>
<b>SCHEDULE 23 : Refunds to Government of India</b>						
Grants refund to Government of India				32,50,000		3250000
Interest on Grants refund to Government of India		44,16,361				44,16,361
<b>Total</b>		<b>44,16,361</b>		<b>32,50,000</b>		<b>76,66,361</b>
<b>SCHEDULE 22 : EXPENDITURE UNDER PLAN SCHEMES/COMPONENTS (Revenue)</b>						
Direct Expenditure under Scheme components	21,64,77,873	12,11,33,915	65,84,00,000	15,15,75,000	87,48,77,873	27,27,08,915
Direct Expenditure under Scheme components SAP	1,01,79,976	80,00,000			1,01,79,976	80,00,000
Direct Expenditure under Scheme components - NER	2,24,42,014				2,24,42,014	
<b>Total</b>	<b>24,90,99,863</b>	<b>12,91,33,915</b>	<b>65,84,00,000</b>	<b>15,15,75,000</b>	<b>90,74,99,863</b>	<b>28,07,08,915</b>



**COFFEE BOARD BENGALURU  
CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT  
FOR THE YEAR 2022-23**

(Amount In ₹)

Receipts	Government Grant	Subsidy Grant	Current year	Previous year
<b>1. Opening Balances</b>				0
a) Cash in hand				
Head Office			0	12129
Field Offices			0	0
b) Cash in Transit			0	0
c) Bank Balances			0	0
i) In current account			0	0
Head Office	604030890	2372257	<b>606403147</b>	592821674
Field Offices	1576660	3509877	<b>5086537</b>	12576287
ii) In deposit accounts				
iii) In Savings accounts -Field	10184		<b>10184</b>	10184
iv) In Flexi account			0	0
Head Office			0	0
Field Offices			0	0
in Flexi Accounts			0	0
<b>II. Grants Received</b>			0	0
<b>General Fund</b>			0	0
a) Grant in Aid General (ONER)	85000000		<b>85000000</b>	61100000
b) Grant in Aid (NER)	22500000		<b>22500000</b>	56900000
c) Creation of Capital Asset (ONER)	20000000		<b>20000000</b>	5000000
d) Creation of Capital Asset(NER)	5000000		<b>5000000</b>	5000000
e) Grant in Aid Salaries (ONER)	1263600000		<b>1263600000</b>	1248100000
f) Grant in Aid General (ONER)Scheme	217500000		<b>217500000</b>	110000000
g) Grant in Aid Swachhata Action ProgrammeSAP	10000000		<b>10000000</b>	8000000
h) Grant in Aid General Subsidy (ONER)		448500000	<b>448500000</b>	77000000
i) Grants in Aid General Subsidy SC Sub Plan		42900000	<b>42900000</b>	8250000
j) Grant in Aid -TASP		120900000	<b>120900000</b>	49575000
k) Grant in Aid General Subsidy (NER)		46100000	<b>46100000</b>	20000000



## Audit Report & Annual Accounts 2022-2023

(Amount In ₹)

Receipts	Government Grant	Subsidy Grant	Current year	Previous year
<b>III. Income on Investments from</b>				
<b>IV. Interest Received</b>				
a) On Bank deposits				
b) Loans, Advances etc Staff				
c) On SB Account		154150	<b>154150</b>	743
d) On Flexi Deposits	12823539	303260	<b>13126799</b>	11046286
e) On SB Account Penal Interest				
f) Interest on deposit (VAT)				
<b>V. Other Income</b>				
a) IEBR (value of coffee & others)				69717323
b) Income from sales & Service	17854668		<b>17854668</b>	27547863
c) Credit Sales (Realisation)	18895955		18895955	15684902
d) Plan (IEBR)	53990004		<b>53990004</b>	
e) Rent	23942533		<b>23942533</b>	21608034
f) Other Grants & Aids	55159994		<b>55159994</b>	800000
g) Miscellaneous receipts	1911488		<b>1911488</b>	1061238
h) Others	24716809	50000	<b>24766809</b>	733887571
<b>VI. Amount Borrowed</b>				
<b>VII. Any other receipts</b>				
a) NER Market Support - Sales realisation		10540906	<b>10540906</b>	14164448
b) Pay bill recoveries	115930148		<b>115930148</b>	106799600
c) Other Receipts/Advance	162613093		<b>162613093</b>	2628304
d) Loans & Advances to staff	104031		<b>104031</b>	588530
e) Fund Transfers	273574066	597028265	<b>870602331</b>	169833328
f) Reversal of unmaterialised EFT/DD/ Cheque		8118766	<b>8118766</b>	4328798
g) Other Transfer of Funds IEBR	889138563		889138563	
h) Liabilities & Provision	33779850		<b>33779850</b>	31396364
<b>TOTAL</b>	<b>3913652475</b>	<b>1280477481</b>	<b>5194129956</b>	<b>3465438606</b>

Deputy Secretary (Accounts)

Deputy Director (Accounts)

Director of Finance



**COFFEE BOARD BENGALURU  
CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT  
FOR THE YEAR 2022-23**

(Amount In ₹)

Payments	Government Grant	Subsidy Grant	Current year	Previous year
<b>I. Expenses</b>			<b>0</b>	
a) Establishment Expenses	49,52,19,636		495219636	1,31,30,63,676
b) Administrative Expenses	8,29,83,109		82983109	6,67,76,227
<b>II. Payments made against funds for various Projects</b>			<b>0</b>	
TIES			0	
a) Scheme Expenditure	20,61,52,852	44,82,38,215	654391067	31,20,91,569
b) Loans & Advances to staff	64,77,85,378		647785378	
c) Board's Pension Fund	91,89,23,964		918923964	
d) Swachhata Action Programme	1,06,71,353		10671353	80,43,263
e) NER	2,24,42,017		22442017	
Market Support (NER)		39,04,157	3904157	1,47,80,805
<b>III. Investments and deposits made</b>			<b>0</b>	
<b>IV. Expenditure on Fixed Assets &amp; Capital Work-in-Progress</b>	<b>4,94,63,142</b>		<b>49463142</b>	
a) Purchase of Fixed Assets			0	
<b>V. Refund of Surplus money/loans</b>			<b>0</b>	<b>28185944</b>
a) Refund of unutilised Govt. Grant			0	
b) NER Grants		4,69,45,426	46945426	
c) SC Sub Plan Grants		4,29,00,000	42900000	
d) TASP		12,09,00,000	120900000	
<b>VI. Finance Charges (Interest)</b>			<b>0</b>	
<b>VII. Other Payments (Specify)</b>			<b>0</b>	
a) Refund of Grant to Govt. of India			0	2,69,90,591
b) Remittance - Pay bill recoveries	11,24,47,605		112447605	10,65,85,759
c) Other - Payments & Advances etc.	3,17,45,834	49,25,549	36671383	735260009
d) Staff advance etc.,			0	
e) Unmaterialised EFT/DD/ Cheque(Reversal)		71,66,954	7166954	4,81,341
f) TDS on Flexi			0	4,04,741



## Audit Report & Annual Accounts 2022-2023

(Amount In ₹)

Payments	Government Grant	Subsidy Grant	Current year	Previous year
g) Other Reciepts & Payments	2,06,23,206		20623206	1,16,16,886
h) Fund Transfer	65,24,60,913	59,70,28,265	1249489178	22,73,79,086
i) EMD			0	
K) Other Grants & Aids			0	26,67,823
<b>VIII. Closing Balances</b>			0	
a) Cash in hand Head Office	5,010		5010	
b) Cash in hand Field Office			0	
c) Cash in Transit			0	
c) Bank Balances			0	
i) In current account			0	
a) In Head office	63,90,18,960	20,51,685	641070645	60,64,13,331
b) In Field Office	2,37,09,494	64,17,230	30126724	50,86,537
ii) In deposit accounts			0	
iii) In Savings accounts -Field			0	
iv) In Flexi account			0	
a) In Head office			0	
b) In Field Office			0	
<b>TOTAL</b>	<b>3,91,36,52,473</b>	<b>1,28,04,77,481</b>	<b>5,19,41,29,954</b>	<b>3,46,58,27,588</b>

Deputy Secretary (Accounts)

Deputy Director (Accounts)

Director of Finance



**COFFEE BOARD BENGALURU**  
**CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT OF EARMARKED**  
**FUNDS FOR THE YEAR 2022-23**  
**for the period from 01.04.2022 to 31.03.2023**

(Amount In ₹)

Receipts	Current Year	Previous Year	Payments	Previous Year	Previous Year
1. Opening Balances			<b>I. Expenses</b>		
a) Cash in hand	170	170	a) Establishment Expenses	863972138	773550054
b) Bank Balances			b) Administrative Expenses		
i) In current account			c) New Pension Scheme Payments	33581241	37182750
ii) In deposit accounts	614150990	604848902	d) Provident Fund Advance		
iii) Savings accounts	83222222	12781732	e) Prov. Fund Final Withdrawal	57934000	53056000
Flexi Account			f) Provident Fund/Other funds Final Settlement	55893233	35673102
<b>II. Grants Received</b>			<b>II. Payments made against funds for various Projects</b>		
<b>General Fund</b>			a) Scheme Expenditure/ Other expenditure		
a) From Govt. of India Plan			<b>III. Investments and deposits made</b>		
b) From Govt. of India Non Plan	882519192	837000000	<b>IV. Expenditure on Fixed Assets &amp; Capital Work-in-Progress</b>		
c) Grant-in-aid			a) Purchase of Fixed Assets		
d) Fees & Subscriptions			b) Exp. on Capital Work-in-Progress		
<b>IV. Interest Received</b>			<b>V. Refund of surplus money/Loans</b>		
a) On Bank deposits	30865043	33633742	a) To the Government of India		
b) On SB Account	975637	1632241	b) To other providers		
Flexi Account			c) Remittance of Coffee Board dues		
<b>V. Other Income</b>			d) Remittance of Society dues		
CB Pool Fund Marketing A/cs.			<b>VII. Other Payments (Specify)</b>		
a) Other Income/FD Maturity	40331		a) Final Settlement GSLI	2059283	2525489
b) Repairs & Maintenance off Building			b) Remittance/Pay bill Recoveries	341075	364950



## Audit Report & Annual Accounts 2022-2023

(Amount In ₹)

Receipts	Current Year	Previous Year	Payments	Current Year	Previous Year
c) Subscription and Premium	68132935	68184090	c) Other - Payments & Advances etc.		
d) P F Refund of advance		177775	d) Miscellaneous	266	533
e) With held amount/recovery of Govt. /Society dues	240748	1126282	e) Other Payments		
f) Other Receipts	120970	465222	f) Remittance of withheld amount/ recovery of Govt./Society dues		
Employees Contribution (New Pension Scheme)	13917846	37231056	g) TDS Flexi to be reversed		
			VIII. Closing Balances		
VII. Any other receipts (give details)			a) Cash in hand	170	170
a) Receipts by transfer from units			b) Cash in Transit		
b) Settlement received from LIC	2551130	2645047	c) Bank Balances		
c) Other Receipts/Advance			i) In current account		
d) TDS flexi to be reversed			ii) In deposit accounts	588256351	614150990
			iii) In Savings accounts	94699456	83222221
			iv) In Flexi Account		
<b>TOTAL</b>	<b>1696737214</b>	<b>1599726259</b>	<b>TOTAL</b>	<b>1696737213</b>	<b>1599726259</b>

**Deputy Secretary (Accounts)**

**Deputy Director (Accounts)**

**Director of Finance**



**COFFEE BOARD BENGALURU**  
**CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT OF EARMARKED**  
**FUNDS FOR THE YEAR 2022-23**  
**for the period from 01.04.2022 to 31.03.2023**

(Amount In ₹)

Receipts	Pension	New Pension	PF	Editorial Committee	Benevolent Fund	GSLI	Current Year
	1	2	3	4	5	6	
<b>I. Opening Balances</b>							
General Fund							
a) Cash in hand				170			170
b) Bank Balances							
i) In current account							
ii) In deposit accounts	261918359	2232631	350000000				614150990
iii) Savings accounts	68218397	1315107	11094409	18923	574691	2000695	83222222
iv) In Flexi account							
<b>II. Grants Received</b>							
<b>iii. General Fund</b>							
a) From Govt. of India PLAN							0
b) From Govt. of India (Accounts)	862900000	19619192					882519192
d) Govt of India PSF Trust							
e) Grant in aid							
f) Fees & Subscriptions							
<b>IV. Interest Received</b>							
a) On Bank deposits	13987688	119720	16757635				30865043
b) On SB Account	490356	47974	366381		15074	55852	975637
c) On Flexi account							
<b>V. Other Income</b>							
CB Pool Fund Marketing A/cs.							
a) Oher Income/FD Maturity	40331						40331
b) Repairs and Maintenance of Buildings							
c) Subscription and Premia			67812100		1080	319755	68132935
d) Recovery from retirement benefits/society dues							0
e) P F Refund of advance	240748						240748
f) With held amount	120970						120970
g) Other Receipts /flexi							0
Employees Contribution (New Pension Scheme)		13917846					13917846
<b>VII. Any other receipts (give details)</b>							0
a) Receipts by transfer from units							
b) TDS on flexi (to be reversed)							
c) Settlement received from LIC						2551130	2551130
d) Other Receipts/Advance -							
<b>TOTAL</b>	<b>1207916849</b>	<b>37252470</b>	<b>446030525</b>	<b>19093</b>	<b>590845</b>	<b>4927432</b>	<b>1696737214</b>

Deputy Secretary (Accounts)



## Audit Report & Annual Accounts 2022-2023

### COFFEE BOARD BENGALURU CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT OF EARMARKED FUNDS FOR THE YEAR 2022-23 for the period from 01.04.2022 to 31.03.2023

(Amount In ₹)

Payments	Pension	New Pension	PF	Editorial Committee	Benevolent Fund	GSLI	Current Year
	1	2	3	4	5	6	
<b>I. Expenses</b>							
a) Establishment Expenses (pension Payments)	863972138						863972138
b) Administrative Expenses							0
c) Pension Payments (Remittance to NPS Trust Account)		33581241					33581241
d) Provident Fund Advance							0
e) Prov. Fund Final Withdrawal			57934000				57934000
f) Provident Fund/Other funds Final Settlement			55893233				55893233
<b>II. Investments and deposits made</b>							
<b>III. Expenditure on Fixed Assets &amp; Capital Work-in-Progress</b>							
a) Purchase of Fixed Assets							
b) Exp. on Capital Work-in-Progress							
<b>IV. Refund of surplus money/Loans</b>							
a) To the Government of India							
b) To other providers							
c) Remittance of Coffee Board Dues							
d) Remittance of Society Dues							
<b>V. Other Payments (Specify)</b>							
a) Final Settlement					27296	2031987	2059283
b) Remittance/Pay bill Recoveries						341075	341075
c) Other - Payments & Advances etc.							
d) Miscellaneous			266			0	266
e) Recovery from retirement benefits/ society dues							
f) TDS on flexi (to be reversed)							
g) Other Payments refunded by sub-offices							
<b>VI. Closing Balances</b>							
a) Cash in hand				170			170
b) Bank Balances							
i) In current account							
ii) In Flexi accounts							
iii) In deposit accounts	275904000	2352351	310000000				588256351
iii) Savings accounts	68040711	1318878	22203026	18923	563549	2554370	94699457
<b>TOTAL</b>	<b>1207916849</b>	<b>37252470</b>	<b>446030525</b>	<b>19093</b>	<b>590845</b>	<b>4927432</b>	<b>1696737214</b>

Deputy Secretary (Accounts)



## Audit Report & Annual Accounts 2022-2023

---

---

### 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 correctly 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 Receipt & Payment Account in each case. However, as provided for in common format of accounts, they have been disclosed separately as Earmarked Funds in the Balance Sheet and Schedules.
5. Pension Fund: Pension payments are met by contributions from both General Fund and Pool Fund. Hence, it is not included in the 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 of ₹ 34.30 crore as at the year end. The corpus fund is being invested as per the provisions of Coffee Act and the interest earned 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.



## Audit Report & Annual Accounts 2022-2023

- (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 Act 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
Coffee Plantations	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
Department Vehicles	10 % per annum – written down value method
Office / Lab -Equipments	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
Economically valuable Trees	Not depreciated

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 partially utilized towards expenditure incurred over and above Government grant as per instructions vide OM No.G.20008/16/2003-B&A/466 dated 2<sup>nd</sup> June 2004 effective from 1<sup>st</sup> April 2004.
11. Valuation of Consumable Stock: The values 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



## Audit Report & Annual Accounts 2022-2023

---

---

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 Act as per Section 10(29A) of Income Tax Act, 1961

**DIRECTOR OF FINANCE**



## Audit Report & Annual Accounts 2022-2023

### SCHEDULE 25 - NOTES ON ACCOUNTS INCLUDING CONTINGENT LIABILITIES

#### General Fund:

1. The funds allocated by the Govt. of India for the year 2022-23 to the Board was ₹228.20 Cr and it was released as below:

₹ In Crores

i	Grants-in-aid – ONER (Admn)	8.50
ii	Creation of Capital Assets – ONER	2.00
iii	Grants-in-aid – NER	2.25
iv	Creation of Capital Assets – NER	0.50
v	Grants-in-aid – Subsidies ONER	44.85
vi	Grants-in-aid - Subsidy NER	4.61
vii	S C Sub-Plan – Subsidy	4.29
viii	Grants-in-aid - General (Schemes)	21.75
xi	Grants-in-aid - Salary	126.36
x	Tribal Area Sub Plan (TASP)	12.09
xi	Grants-in-aid – Swachhta Action Plan	1.00
	Total	228.20

2. Coffee produced of 14654 kilograms valued at ₹5346723/- during the year 2022-23 obtained from Research / Extension Units was allotted to Promotional outlets during the year 2022-23. The value of this coffee has been credited towards “Plan IEBR” by adjustment in books of accounts.
  - 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 to be reconciled. The Board has accorded approval to adjust the fictitious assets and fictitious liabilities from the book of accounts duly adhering to the suggestion of Audit in the Annual Account.
  - 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.
3. Rounding off to nearest rupee is effected in the Balance Sheet, in Income & Expenditure Account and in relevant schedules of the Financial Statements.



## Audit Report & Annual Accounts 2022-2023

---

---

4. 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 Earmarked Endowment Funds.

(1) Pension Fund A/c. (2) National Pension Scheme (NPS) (3) Provident Fund A/c (4) Editorial Committee A/c (5) Coffee Board Benevolent Fund A/c (6) Coffee Board GSLI A/c.

5. 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.

6. 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.

7. The Bank balances under current accounts of the Board under grant in aid have been linked and swept to flexi account to earn interest.

8. The Coffee Development Loan along with interest around ₹ 24.00 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”

9. **Value of Coffee Plantations :**

The Board has developed Coffee Plantations in its Research /Extension farms which are located in different regions. They are planted in blocks in different years. The cost of investment of the bearing plants have been accounted in the year 2012-13 with the available data. As per provisions of AS 10 (revised) the cost of investment on bearing coffee plants has been updated and accounted for cost of investment, depreciation as well as impairment.

There are two varieties of Coffees viz. (1) Arabica and (2) Robusta. Arabica is planted at an average of 3500 plants per Ha and Robusta 1250 Plants per Ha. The cost of investment to reach maturity/bearing (i.e upto 5th year of planting) is estimated at ₹ 310000/- and 245000 per Ha respectively for Arabia and Robusta. Accordingly the cost of investment per plant arrived at ₹ 88.57 for Arabica and ₹ 196 for Robusta. Based on this data the investment cost is arrived and accounted for in Schedule 8.



## Audit Report & Annual Accounts 2022-2023

**Depreciation on bearing Coffee Plants.** : Normally the bearing period of Coffee Plant is around 50 years. The surviving bearing plants belongs to the period ranging from 1990 and almost 25 years (50% of life span) completed and expected another 25 years of bearing is expected. Therefore one time depreciation @50% have been charged for the period upto 01.04.2019. In future depreciation will be charged and fixed to be @ 2% per annum.

Impairment of bearing plants: The impairment of bearing plants are accounted on the basis of investment cost (Actual)

10. Economically valuable trees: The value of economically valuable trees which are grown/planted in Research/ Extension farms of the Board, which are accounted in the year 2012-13 has been updated and accounted for in Schedule 8. The values of such trees are arrived as per the local value provided by revenue /forest department. The impairment is accounted on actual basis. Depreciation is not applied/accounted.
11. During the year 2015-16, Bengaluru Development Authority raised a demand of ₹1.04 crore and interest of ₹1.68 crore and directed the State Bank of India to freeze the amount to that extent based on the notice issued by the State Criminal Investigation Department, Bengaluru. The Board 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 work on this is in progress. Once the final report on is received the results will be incorporated in the accounts.
15. The Bank Balances under schedule No.11 (4) includes :-

	₹. In lakh
Coffee Debt Relief Package (CDRP)	628.80



## Audit Report & Annual Accounts 2022-2023

---

---

16. In the 202nd Board meeting held on 08.06.2017 the Board unanimously resolved to enhance the existing 25% subsidy presently being applicable to the coffee growers with coffee holding size of upto 20 Ha to 50% and to enhance the present ceiling limit of ₹.2.50 lakh to ₹ 5.00 lakh for the subsidy claims under water augmentation. The resolution has been forwarded to Ministry for necessary guidance vide letter No. EXT/P&C Cell/68/2017-18/192 dated 18.07.2017. The enhanced rate is not implemented.
17. The Ministry of Commerce & Industry, Government of India has approved (29th December, 2017) the project for setting up of Laboratory Infrastructure for Coffee Quality and Export Certification under the Trade Infrastructure for Export (TIES) for the year 2017-18 with an out lay of Rs.11.40 crore to be shared on equal basis between the Ministry and Coffee Board. The Board received ₹.2.85 crore in 2017-18 and another ₹.2.85 crore in 2018-19 totaling to ₹.5.70 crore. During the year TIES Account has been closed.
18. Members of the Board have authorized CEO & Secretary of the Board to approve changes if any made by the Accounts Department of the Coffee Board or consequent upon audit by the Comptroller and Auditor General of India in the Board approved financial statements.

**DIRECTOR OF FINANCE**



## Audit Report & Annual Accounts 2022-2023

### LIST OF PENDING COURT CASES - SUPREME COURT- (SERVICE MATTERS – 5 Nos)

Sl. No.	Particulars	Brief facts and latest position
1	Sri T.N.Lakshminarayana, Kalpetta & 24 others <b>SLP No.3063/2007</b> <b>CA No.2964/2012</b> CGSC, Supreme Court	The Board filed SLP against the judgement rendered in W.A.No.943/2006 by the Kerala High Court with regard to payment of exgratia benefits on revision of pay scales to retired employees. Wef 1.1.1996. The matter was heard on 10.09.2008. Later, the matter was heard on 12.3.2012 and granted leave and clubbed with SLP No.11759-11765/2011 filed by Sri Thammaiah & Others. Pending for further hearing.
2	<b>SLP No.11759-11765/2011</b> CA No.2794-2800/2012 Sri Thammaiah & Others Supreme Court	Sri Thammaiah & Others filed SLP challenging the order dated 8.9.2010 passed by Division Bench of High Court of Karnataka in W.A.No.157-242/2000 filed by the Board in respect of payment of difference of exgratia to employees who retired under VRS after 1.1.96.  The matter was heard on 12.03.2012 and granted leave and clubbed with SLP No.3063/2007 filed by Sri Lakshminarayan & Others.
3	SLP No.6098-6101/2011 CA No.153-157/2017 Sri Paul Roy & others- High Court of Karnataka/ Supreme Court /	The Board issued the CGL incorporating the names of Loan Inspectors as Head Clerks indicating their seniority from the date of entry in the cadre of Loan Inspectors. Petitioners have challenged the CGL and also demanded implementation of Division Bench Order passed in W.P.No.12824/88.  During 1992, Board effected promotions amending C&R Rules for AS(M) post retrospectively and High Court on 30.1.96 has declared that the Board has no power to make rules retrospectively. Due to Division Bench order, the promotions effected during 1992 are not in order. The affected parties viz., Sri. Paul Roy & Others have approached Court by filing W.P.No.33105-06/97.  SLP filed challenging the WA order passed by Karnataka HC  Interim stay granted vides order dated.11.03.2011. Pending for further hearing. Notice issued to Respondents.



<b>Sl. No.</b>	<b>Particulars</b>	<b>Brief facts and latest position</b>
4	SLP.No.27057/ 2012 CA No.5516/2014 Smt Sudha V Baliga & 2 others Supreme Court	The petitioner Sri.Vasudeva Baliga retired on VRS in 1999 and he was paid ex-gratia on 4th pay scale. He prayed to extend ex-gratia on 5th CPC as he retired in 1999. WP filed by him was allowed and WA No.2053/2006 filed by Board was dismissed. Hence, SLP. When the WP was pending petitioner died and hence his wife represented.  SLP filed challenging the WA order passed by the Karnataka High Court. Pending for hearing and disposal and clubbed with other Ex-gratia matters.
5	SLP No. 36152-54/2014 K.Abdulla, A.K.Pavithran & Union of India, Ministry of Finance. Supreme Court	The Board challenged the WA order dated 16.9.2014 of High Court of Kerala upholding the single bench order against the demerger of the post of JLO from its feeder cadre.  SLP along with stay petition filed. Interim order passed on 20.7.2015. The Petitioners filed impleading application pending for admission  Last posted on 17.1.2017. Pending for further hearing.

**LIST OF PENDING COURT CASES – OTHER COURTS- (SERVICE MATTERS – 21 Nos)**

<b>Sl. No.</b>	<b>Particulars</b>	<b>Brief facts and latest position</b>
1	W.P.No.12614/2013 Sri Venkata Reddy & Basavaraj Madivala High Court of Karnataka, Bangalore	The petitioner prayed to quash the orders Dt. 15.2.2013 and 27.2.2013 reducing the grade pay and recovery of excess salary paid. Interim stay of recovery granted for 8 weeks. Objection filed by the Board during July 2013  Last heard on 22.07.2013. Pending for further hearing and disposal
2	W.P.No.12987-12989/2013 V.M.Saraswathy High Court of Karnataka, Bangalore	The Petitioner has prayed to quash the in-situ promotion under MCFS order dated 15.2.2013 promoting her juniors and quash the premature transfer order dt.26.4.2011 transferring from Narasipatnam to CCRI. Prayed to stay the impugned order. No stay granted Objection filed by the Board during July 2018.  Last heard on 19.07.2018. Pending for further hearing and disposal.



## Audit Report & Annual Accounts 2022-2023

Sl. No.	Particulars	Brief facts and latest position
3	WP No. 23572/2014 Sri S.Krishnamurthy (Retd.) High Court of Karnataka, Bangalore	The petitioner prays to call for the records pertaining to order bearing No.ADM/EB-1/2007-2008/4159 dated 30/12/2008 of the Chairman, Coffee Board holding the absence from duty as dies-non and order No.1/1/2008 Plant (B) dated 8/1/2010 of the Ministry rejecting the appeal and to direct the Respondents to treat the period from 27/5/92 till the date of reinstatement i.e., 08/06/1999 as "spent on duty" with service and monetary benefits . Objection filed during December 2017.  Last heard on 08.12.2017. Pending for further hearing and disposal.
4	W.P.No.44715-16/2016 Sri H.S.Vasu & Other High Court of Karnataka, Bangalore	The petitioners (permanent labourers at CCRI) prayed the Hon'ble Court to declare the down grading of their seniority as illegal and also to consider their representation dated 3.8.2016. Further, they have prayed for interim order for not to fill up 2 vacancies out of 34 vacancies in MTS cadre. Objection filed during November 2018.  Last heard on 23.09.2016. Pending for further hearing and disposal.
5	W.P.No.2286-2287/2017 Sri G.Ananda & Others High Court of Karnataka, Bangalore	The petitioner prayed that the petitioners applications have not been considered for the MTS cadre though they are senior to many others in the list prepared. Objection filed during November 2018.  Last heard on 12.02.2019. Pending for further hearing and disposal.
6	Appeal filed before Directorate of ST Commission, Bangalore Smt. M.Chandrika	Challenged the revised order passed by District Caste Verification committee/Dy. Commissioner holding Smt. Chandrika belongs to ST.  Argument over, order reserved.



<b>Sl. No.</b>	<b>Particulars</b>	<b>Brief facts and latest position</b>
7	W.P.No.6320/2017 Sri M.K.Ravindra High Court of Karnataka, Bangalore	The petitioner prayed to consider his case for filling up of the cadre of Multi Tasking Staff [MTS] from among permanent mazdoors working in the Farms of Research Department.  Last heard on 14.06.2018. Pending for hearing.
8	W.P.No.44378/2017 Sri K. Jayarama Balyaya High Court of Karnataka	Challenged the Appellate Authority order modifying the dismissal order of the DA into compulsory retirement. Statement of objection filed.  Last heard on 22.03.2018 for issue of Notice. Pending for hearing.
9	WP No.33084/2018 Smt V.M. Saraswathy CBI & Coffee Board	Petitioner praying to quash FIR dated 19.02.2014 and charge sheet filed by CBI. All relevant papers were given to Advocate for preparing counter petition.  Last heard on 09.01.2019. Pending for hearing.

**ANDHRAPRADESH**

<b>Sl. No.</b>	<b>Particulars</b>	<b>Brief facts and latest position</b>
10	W.P.No.38290/2014 K.Ramaiah & 4 Others, Tirumala <b>High Court of Hyderabad</b>	The petitioners prayed that they were working as Casual labourers in the India Coffee House, Tirumala from the year 1989 to 1999 without break. Prayed to direct the Board to pay the salary from the month of August 2014 till date and continue to pay the same and continue them as casual labourers in ICH. Objection filed.  Interim order Dt.12.12.2014. Further heard on 3.8.2016 with other connected matter and directed Dy. Commissioner of Labour to inspect ICH to submit a factual report. DC filed report. Pending for further hearing for disposal.



## Audit Report & Annual Accounts 2022-2023

Sl. No.	Particulars	Brief facts and latest position
11	W.P.No.28817/2015 Sri M.Ramana & 4 others now transferred from High Court Hyderabad to Andhrapradesh	The petitioners prayed that they were working as Casual labourers in the ICH, Tirumala from the year 1989 to 1999 without break. Prayed to direct the Board to continue them as casual labourers in ICH. Objection filed.  Pending for disposal. Interim order passed vide order dated 7.9.2015 directing the respondent to continue the petitioners as Casual Labourers. Clubbed with connected matters and heard.
12	WP. No.759/2015 Deputy Labour Commissioner, Tirupati. High Court of Hyderabad	The Board challenged the order of Dy Labour Commissioer directing the Board to deposit the alleged arrears of wages and penalty of Rs. 7,25,996/- Objection filed.  Pending for disposal. Clubbed with connected other three WPs.
13	CC No. 1986/15 Sri K.Ramaiah and 4 others High Court of Hyderabad	The petitioners filed this contempt petition alleging the Board failed to implement the interim order passed in WP 38290/14 with regard to pay the arrears of wages from Aug '14. Advocate appeared.  Pending for disposal. Clubbed with connected other three WPs viz. W.P.No.38290/2014, W.P.No.28817/2015, WP. No.759/2015.

### TAMILNADU

Sl. No.	Particulars	Brief facts and latest position
14	WP. No. 37336/2013 Sri Kunuku Lakshminarayana High Court of Andhra Pradesh	The Petitioner filed this WP challenging for retiring him from service at the age of 58 years w.e.f. 30/6/2013 vide proceeding dated 28/6/2013 instead of at the age of 60 years. Prayed to direct the Board to retain him in service till he attains age of 60. Statement of Objection filed  Pending for scrutiny and further hearing.

## Audit Report & Annual Accounts 2022-2023



Sl. No.	Particulars	Brief facts and latest position
15	<p>W.P.No.3284/2001 MFA. (SR) No.23678/ 2010 W.A.No.2499/2013</p> <p>Sri R.Munaswamy High Court of Tamil Nadu</p>	<p>The Petitioner Sri.Munaswamy was working as ACI, the Board charge-sheeted him for misappropriation of coffee stock and after domestic enquiry Board imposed a penalty of withholding one increment and recovery of a sum of Rs.1,76,563.85. Appeal was filed before Government of India and the same was rejected. Sri.Munaswamy has challenged the penalty imposed by the Board / Government of India. The Hon'ble High Court of Madras vide its order dated 23.10.2009 has allowed the writ petition. However, the Board preferred an appeal against the said order.</p> <p>Pending for further hearing and disposal.</p>
16	<p>WP No.7286/2014</p> <p>Sri R.Joseph William Jayakaran</p> <p>High Court of Tamil Nadu Union of India (MOC&amp;I) New Delhi. (2) Secretary, MOC&amp;I (3) Chairman / DA Coffee Board (4) Secretary, Coffee Board</p>	<p>Prayed the Hon'ble court to issue a Writ of Certiorarified Mandamus or any other appropriate writ or order or direction of like nature to call for the records of the 2nd respondent pertaining to No.1/9/1994-Plant(B)/dated 10/3/2004 culminating with office order of the 4th respondent bearing reference No.ADM/EBT/2002-03/5790 dated 27/29-01-2003 and to quash the same and also to direct the 3rd respondent to give all monetary and attendant benefits including arrears of salary, increment, promotion, pensionary benefits and pension etc., to the petitioner by treating the petitioner's period of suspension of 10 years from 03/08/1992 to 03/03/2002 as period spent on duty and to pass such further or other orders that may be necessary in the interest of justice. Objection filed.</p> <p>Last heard on 29.11.2018. Pending for further hearing and disposal.</p>



## Audit Report & Annual Accounts 2022-2023

Sl. No.	Particulars	Brief facts and latest position
<b>KERALA</b>		
17	W.P.No.25402/ 2015, W.P.No.25428/ 2015 & W.P.No.25666/ 2015  Sri C.K.Sivan, Smt. Gladis Daniel & Sri U.Prasanna Kumar High Court of Kerala	The Petitioners filed these WPs challenging the proceedings dated 15.8.2015 with regard to filling up of 37 posts of JLO issued in terms of the interim order passed by Supreme Court vide order dated 20.7.2015 in merger and demerger case.  The Board filed statement of objection. The court heard the matter. Posted for disposal.  Last heard on 22.09.2016. Pending for hearing / disposal
18	WP No.36713/2015 WP No.28342/2015, WP No. 27811/2015  Sri U.P.Prasanna Kumar, Sri. Babu K.Damodaran, Smt. Gladis Daniel  High Court of Kerala	The Petitioner challenged the advertisement dated 29.10.2015 for filing up the post of JLO [20 Posts] in terms of Supreme Court interim order  The Board filed statement of objection. The court heard the matter.  Pending for hearing.
19	W.P.No.23992/ 2016  Sri U.P.Prasanna Kumar High Court of Kerala -	The Petitioner filed this WP challenging the proceedings dated 12.7.2016 appointing 20 JLOs in terms of the interim order passed by Supreme Court vide order dated 20.7.2015 in merger and demerger case. Facts of the case furnished to Advocate. Posted for further hearing.
20	W.P.No.2671/2016  Coffee Board Employees Association, Kerala, High Court of Kerala	The petitioner prayed that the Hon'ble Court be pleased to pass an order staying Ex.P20 i.e., Notice before withdrawal or cancellation of Certificate of Registration under the Trade Union Act. Objection filed by the Board.  Last heard on 26.07.2016. Pending for hearing.

## Audit Report & Annual Accounts 2022-2023



Sl. No.	Particulars	Brief facts and latest position
21	W.P.No.15195/2013 K.Abdulla High Court of Kerala	The petitioner challenged the disciplinary proceedings. Since the disciplinary proceedings are over, final DA order is passed requested Advocate to get the WP disposed.  Objection filed. Since DP order passed by MoC, prayed Court to dispose. Last heard on 20.06.2018 posted for disposal.

### LIST OF PENDING COURT CASES - (OTHER MATTERS – 20 Nos)

Sl. No.	Particulars	Brief facts and latest position
1	ITA No.123/15 Income Tax Officer, Bengaluru The Appellate Income Tax Commissioner, Bengaluru	The Board challenged the demand of TDS and interest raised by ITO for the year 2014-15 under perquisite Rs.189672/-  The Appeal Memorandum filed Heard on 04.12.2018 and posted for further hearing.
2	W.P.No.55518/2015 DSP, Arms and Narcotic Division, & State Bank of Mysore Central Government Industrial Tribunal, Bangalore	The Board challenged the letter dated 31.10.2015 issued by DSP to the Bank for freezing amount of Rs.2.72 crores [Rs.1.04 crores + Rs.1.68 crores interest] towards alleged due to BDA. Stay granted on 18.12.2015.  Other side not filed objections. Last heard on 18.12.2015 for issue of Notice. Pending for further hearing.
3	O.S. No.4959/2016 Mrs. Asmathunnisa and others City Civil Court at Bengaluru.	Praying to pass a judgement and decree in the nature of permanent injunction restraining the Defendants, their agents permanently from parking four wheeler/vehicles in the schedule B property connecting the Millers Road and Coffee Court of the Plaintiffs building and to grant such other relief/s as deemed fit.  The objection statement filed by respondents, Heard on 17.1.2017. Posted for Board's evidence. Pending for further hearing.



## Audit Report & Annual Accounts 2022-2023

Sl. No.	Particulars	Brief facts and latest position
4	OS No. 1578/17 Sri Sandeep Dash, Sharada Subramanian and 8 others including Board as 9th respondent City Civil Court	Praying to direct the defendants to pay Rs.254.27 crores. But no demand from Board. Objection filed during June 2018. Pending for recording of Board's evidence.
5	WP 17126-17127/2013 S/s. B.P.Yagneswar and Poorvika High Court of Karnataka, Bangalore	The Petitioner contended the respondent SBM Bank, Mudigere charged high rate of interest on the credit facility availed by them. They were asked to pay Rs.26,10,542/- instead of Rs. 13,00,000/- towards interest. Interim order passed - staying the operation of notice. Objection filed from both Coffee Board and UOI Partly heard on 16.04.2019. Posted for further hearing
6	WP No.16443-16480/2015 filed by M/s. Coffee Board Sri K.M.Jayakumar & Others High Court of Karnataka, Bangalore	The petitioners availed Housing Loan from M/s Kodagu District Co-Operative Bank Madikeri and prayed the court to direct the Respondents to extend the benefit of Coffee Debt Relief Package, 2010 . Statement of Objection filed. Last heard on 15.02.2019. Pending for further hearing and disposal.
7	W.P. No.14331/2018 P.N.Poovaiah	CDRP case. Last heard on 25.07.2018 for issue of Notice. Pending for hearing.
8	W.P.17061/2018 P.M.Thimmaiah & 3 others, High Court of Karnataka, Bengaluru	CDRP case. Last heard on 07.02.2019. Pending for hearing.

## Audit Report & Annual Accounts 2022-2023



Sl. No.	Particulars	Brief facts and latest position
9	Appeal No.99/2018 CRS, Chettalli Asst. PF Commissioner, Mysore	Challenged the order dated 21.06.2018 demanding Rs.22,516/- towards PF arrears and insurance fund for the period April 2015 to March 2016 on payment of harvesting incentive.  Interim order obtained on 10.04.2019 staying the demand.  Pending for further hearing.
10	W.P.9159/2019 D.T. Raju & others	CDRP case. Last heard on 04.04.2019 for issue of Notice.
11	W.P.No.10730/ 2007 DDR. Thandigudi Smt.H.Janaki, Retired Daily wagger against the order passed by Central Government Industrial Tribunal, - Labour Court, Chennai dated 6.12.2006	Smt.H.Janaki joined as labour in Thandigudi on 10.7.72 and she was superannuated on 31.12.2002. She claimed that she attained the age of superannuation only in February 2014. she was given pre-mature retirement from the services of the Board. She filed complaint before the Labour Court, Chennai for reinstatement with back wages. The Labour Court passed favorable award. The Board challenged the award before High Court of Chennai. The High Court vide order dated 19.3.2008 directing the Board to pay monthly salary Rs.1600/- till the disposal of the petition. Now she retired and no wages being paid. Reminder sent to Advocate for disposal.  The Board filed an application through the advocate before the High Court for early disposal  The case was referred to Mediation council. The Board offered Rs.76,426/- towards full and final settlement but other side not accepted. Pending for disposal.
12	CMP No.58/2018 & AS (SR) No.64599/2018 in OS No.2136/2015 Express Publications Principal City Civil Court, Chennai	Challenged the order and decree dated 01.03.2017 directing to pay Rs.5,38,735/- plus 24% interest till the date of decree and 6% thereafter.  Board filed appeal and Stay application  Pending for hearing.



## Audit Report & Annual Accounts 2022-2023

Sl. No.	Particulars	Brief facts and latest position
13	I.D.No.5/2015 Malabar Estate Workers Union[INTUC] & Others Regional Coffee Research Station, Chundale High Court of Kerala	<p>The Petitioner prayed that Hon'ble Court may uphold the contentions of the management and pass an award holding that the action of the management of RCRS, Chundale in treating the CRS staff and their plantation workers differently by following both Central and State Government pattern for the purpose of wages and service conditions and 38 Plantation workers involved in the dispute are not entitled to get any relief as prayed for.</p> <p>The Board filed its reply. Referred the matter to Mediation and remitted back to Tribunal</p> <p>Posted for further hearing.</p>
14	STR No.44, 46, 47, 48, 49, 50, 51, 52 & 53/2016 State of Kerala	<p>The Board has filed the appeals challenging the CST demand raised for the Assessment year 1984/85 to 1990/91 &amp; 1994/95 before the STAT. The said appeals disposed vide order dated 20.5.2016 remanding the matter to Assessing Officer. The Commercial Tax Dept filed Revision Petitions before the HC of Kerala .The total demand raised Rs.43.80 crores. CST &amp; Rs.171.97 crores towards interest aggregating to Rs.215.77 crores The advocate appeared on behalf of the Board.</p> <p>Last heard on 01.03.2018. Pending for further hearing and disposal.</p>
15	W.P.No.38322/2015 Sri K.Sadanandan High Court of Kerala	<p>The petitioner prayed that the Hon'ble Court may be pleased to direct the Respondent No.1 to 4 to take all necessary steps to cancel the grant sanctioned to Respondent No.8 under the ASIDE Scheme and recover the amounts distributed to Respondent No.8 with interest @ 18% per annum</p> <p>Filed the counter Affidavit. Last heard on 09.11.2016. Posted for further hearing.</p>

## Audit Report & Annual Accounts 2022-2023



Sl. No.	Particulars	Brief facts and latest position
16	RP No. / 2017 Sri Jose and Sri Roy National commission, New Delhi	Appeal filed challenging the State Commission order Dt 30.11.2016 (common order) allowing the complaint / dismissing Board's appeal. Further filed appeal before the National commission.  Interim stay granted and Pending for hearing
17	Appeal No.7/2015 before the State Commission RP No.3438/2018 before National Commission K.M.Joseph State Consumer Forum, Trivandrum-	CDRP case. Challenged the District Forum order.  On dismissal of appeal, Sri KM Joseph has filed Revision Petition before the National Commission.  The Board Ms Soroj Bidawat before National Commission  Disposed on 21.06.2018. Now, the Revision Petition is pending for disposal before National Commission. Posted for admission on 09.05.2019.
18	CCNo.86/18 and 11others CCNo.05/18 and 2 others  T.D. Manjegowda and others  Deputy Manager, Agriculture Insurance, Bangalore and 4 others including DDE, Chickmagalur  District Consumer Court, Chickmagaluru.	Seeking Rain Fall Insurance Rs. 28,000/- with interest 18% + Rs.25,000/- damages  Pending for hearing.
19	10 appeals before High Court of Karnataka	CDRP cases -Pending for hearing.
20	MVC 88/2022 (2 cases ) before District Court - Madikeri	Accident cases – Pending for hearing

**DIRECTOR OF FINANCE**



## Audit Report & Annual Accounts 2022-2023

---

---



**AUDIT REPORT & ANNUAL ACCOUNTS OF  
COFFEE BOARD POOL FUND  
FOR THE YEAR ENDED 31.03.2023**



## POOL FUND ACCOUNT INDEX

Sl. No.	PARTICULARS	PAGE No.
1	BALANCE SHEET	57
2	INCOME AND EXPENDITURE ACCOUNT	58
3	SCHEDULES TO BALANCE SHEET	59-61
4	SCHEDULES TO INCOME & EXPENDITURE ACCOUNT	62
5	RECEIPTS & PAYMENT ACCOUNT	63
6	DETAILS OF DEPOSITS	64
7	SIGNIFICANT ACCOUNTING POLICIES	65
8	CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	66-68





**COFFEE BOARD BENGALURU  
POOL FUND ACCOUNTS  
BALANCE SHEET AS AT 31.03.2023**

(In ₹)

<b>CORPUS/CAPITAL FUND AND LIABILITIES</b>		<b>Schedule No.</b>	<b>Current Year</b>	<b>Previous Year</b>
1	Corpus / Capital Fund	1	158962996	153503440
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	31901	31901
	<b>TOTAL</b>		<b>158994897</b>	<b>153535341</b>
	<b>ASSETS</b>			
1	Fixed Assets	8	11056016	11413343
2	Investments - from Earmarked / Endowment Funds	9		
3	Investments - others	10		
4	Current Assets, Loans, Advances etc.,	11	147938881	142121998
5	Miscellaneous Expenditure (to the extent not written off or adjusted)			
	<b>TOTAL</b>		<b>158994897</b>	<b>153535341</b>
	Significant Accounting Policies	24		
	Contingent Liabilities and Notes on Accounts	25		

**Deputy Secretary (Accounts)**

**Deputy Director (Accounts)**

**Director of Finance**



## Audit Report & Annual Accounts 2022-2023

### COFFEE BOARD BENGALURU POOL FUND ACCOUNTS

#### INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2023

(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 invest. From earmaked/endow. Funds transferred to Funds)	15		
5	Income from Royalty, Publication etc.	16		
6	Interest Earned	17	5180052	4232871
7	Other Income	18	637481	431970
8	Increase (decrease) in stock of Finished goods and works-in-Progress	19		
<b>Total (A)</b>			<b>5817533</b>	<b>4664841</b>
II	EXPENDITURE			
1	Establishment Expenses	20		
2	Other Administrative Expenses etc.	21	649	649
3	Expenditure on Grants., Subsidies etc.	22		
4	Interest	23		
5	Depreciation (Net Total at the year-end - corresponding to Schedule 8)		357327	240613
<b>Total (B)</b>			<b>357976</b>	<b>241262</b>
III	Balance being excess of Income over Expenditure (A-B)		5459557	4423580
	<b>Balance being surplus carried to Corpus Fund</b>		<b>5459557</b>	<b>4423580</b>
IV	Significant Accounting Policies	24		
V	Contingent Liabilities and Notes on Accounts	25		

Deputy Secretary (Accounts)

Deputy Director (Accounts)

Director of Finance



**COFFEE BOARD BENGALURU  
POOL FUND ACCOUNTS  
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2023**

(In ₹)

<b>SCHEDULE 1. CORPUS/CAPITAL FUND</b>	<b>Current year</b>	<b>Previous year</b>
<b>Balance as at the beginning of the year 01.04.2022</b>	153503440	149079860
Add: Contributions towards Corpus/Capital Fund		
Add: Balance of net income transferred from the I&E a/c	5459557	4423580
<b>Balance as at the year end</b>	<b>158962996</b>	<b>153503440</b>
<b>SCHEDULE 2: RESERVES AND SURPLUS</b>	<b>NIL</b>	<b>NIL</b>
<b>SCHEDULE 3: EARMARKED /ENDOWMENT FUNDS</b>	<b>NIL</b>	<b>NIL</b>
<b>SCHEDULE 4: SECURED LOANS AND BORROWINGS</b>	<b>NIL</b>	<b>NIL</b>
<b>SCHEDULE 5: UNSECURED LOANS AND BORROWINGS</b>	<b>NIL</b>	<b>NIL</b>
<b>SCHEDULE 6 - DEFERRED CREDIT LIABILITIES</b>	<b>NIL</b>	<b>NIL</b>
Acceptances secured by hypothecation of capital equipment & other assets		
<b>SCHEDULE 7 : CURRENT LIABILITIES</b>		
<b>Particulars</b>	<b>Current year</b>	<b>Current year</b>
a) Other Current Liaibilities	4399	4399
b) Security , Watch and Ward (Payable)		
c) Security Deposit	27502	27502
<b>Total</b>	<b>31901</b>	<b>31901</b>

**Deputy Secretary (Accounts)**



## Audit Report & Annual Accounts 2022-2023

### COFFEE BOARD BENGALURU POOL FUND ACCOUNTS SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31.03.2023

#### SCHEDULE 8 FIXED ASSETS

(In ₹)

Sl. No	Description	GROSS BLOCK					DEPRECIATION				NET BLOCK		
		cost/ valuation As at the begg. of the year	Additions during the year			Deductions during the year	cost/ valuation As at the year- end	As at the beginning of the year 1.4.2022	Additions during the year	On Dedns during the year	Total up to the year-end 31.03.2023	As at the Current year-end 31-03- 2023	As at the Previous year- end 31-03-2022
			I Half Year	II Half Year	Total								
1	Buildings	14501217					14501217	2941430	348852		3290282	10979739	11328591
2	Furniture & Fixtures	101408					101408	72766	2578		75344	23200	25778
3	Office/Lab equipment	232012					232012	166485	5897		172382	53077	58974
	<b>Total</b>	<b>14834637</b>					<b>14834637</b>	<b>3180681</b>	<b>357327</b>		<b>3538008</b>	<b>11056016</b>	<b>11413343</b>

Deputy Secretary (Accounts)



**COFFEE BOARD BENGALURU  
POOL FUND ACCOUNTS  
SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31.03.2023**

(In ₹)

Schedule 9: Investments from Earmarked / Endowment Funds Reserves and Surplus	NIL	NIL
Schedule 10: Investment - Others	NIL	NIL
Schedule 11: Current Assets, Loans and Advances		
	Current Year	Previous year
<b>A. Current Assets</b>		
1. Inventories:		
2. Sundry Debtors:		
3. Cash Balances in hand (including cheques/drafts and imprest)		
4. Bank Balances:		
With Scheduled Banks:		
On Current Accounts	769178	388586
On Fixed deposit Accounts	87100000	82500000
<b>TOTAL (A)</b>	<b>87869178</b>	<b>82888586</b>
<b>B. Loans, Advances and Other Assets</b>		
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)	3567669	2731378
4. Claims receivables		
a. Licence Fee (Receivable)	116879	116879
b. Receivable from Non Plan		
c. Receivables from Skanda		
<b>Total (B)</b>	<b>60069703</b>	<b>59233412</b>
<b>Total (A + B)</b>	<b>147938881</b>	<b>142121998</b>

Deputy Secretary (Accounts)



## Audit Report & Annual Accounts 2022-2023

### COFFEE BOARD BENGALURU POOL FUND ACCOUNTS SCHEDULES FORMING PART OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31.03.2023

(In ₹)

	Current year	Previous year
<b>SCHEDULE 12 : INCOME FROM SALES / SERVICES</b>	NIL	NIL
<b>SCHEDULE 13 : GRANTS/SUBSIDIES</b>	NIL	NIL
<b>SCHEDULE 14 : FEE / SUBSCRIPTIONS</b>	NIL	NIL
<b>SCHEDULE 15 : INCOME FROM INVESTMENTS (INCOME ON INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS TRANSFERRED TO FUNDS</b>	NIL	NIL
<b>SCHEDULE 16 : INCOME FROM ROYALTY, PUBLICATION ETC.</b>	NIL	NIL
<b>SCHEDULE 17 : INTEREST EARNED</b>		
1 On Term Deposits		
With Scheduled Banks -Deposits	5180052	4232871
2 On Savings Account		
3 On Loans		
4 Interest on Debtors and Other receivables		
<b>Total</b>	<b>5180052</b>	<b>4232871</b>

<b>SCHEDULE 18 : OTHER INCOME</b>		
1 Licence Fee	637481	431970
2 Miscellaneous Receipts		
<b>TOTAL</b>	<b>637481</b>	<b>431970</b>

<b>SCHEDULE 19 : INCREASE (DECREASE) IN STOCK OF FINISHED GOODS AND WORKS-IN-PROGRESS</b>	NIL	NIL
<b>SCHEDULE 20 : ESTABLISHMENT EXPENSES</b>	NIL	NIL
<b>SCHEDULE 21 : OTHER ADMINISTRATIVE EXPENSES ETC.</b>		
1 Property Tax		
2 Bank Charges	649	649
3 Security, Watch & Ward		
<b>Total</b>	<b>649</b>	<b>649</b>

<b>SCHEDULE 22: EXPENDITURE ON GRANTS, SUBSIDIES</b>	NIL	NIL
--	-----	-----

<b>SCHEDULE 23: INTEREST</b>	NIL	NIL
------------------------------	-----	-----

Deputy Secretary (Accounts)



## Audit Report & Annual Accounts 2022-2023

### COFFEE BOARD BENGALURU POOL FUND ACCOUNTS RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR 2022-23

(In ₹)

RECEIPTS	Current year	Previous year	Payments	Current year	Previous year
<b>1. Opening Balances</b>			<b>I. Expenses</b>		
a) Cash in hand			a) Establishment Expenses		
b) Bank Balances			b) Administrative Expenses		
i) In current accounts	388586	184366	<b>II. Payments made against funds for various projects</b> (Name of the fund or project should be shown along with the particulars of payments made for each project)		
ii) In deposit accounts	82500000.00	78000000.00			
iii) Flexi Deposits					
<b>II. Grants Received</b>			<b>III. Investments and deposits made</b>		
a) From Government of India			a) Out of Earmarked / Endowment funds		
b) From State Government			b) Out of Own Funds (Investments - other)		
c) From other sources (details)			<b>IV. Expenditure on Fixed Assets &amp; Capital Work-in-Progress</b>		
(Grants for capital & revenue exp. To be shown separately)				a) Purchase of Fixed Assets	
			b) Expenditure on Capital Work-in-Progress		
<b>III. Income from Investments from</b>			<b>V. Refund of surplus money/Loans</b>		
a) Earmarked/Endow.Funds			a) To the Government of India		
b) Own Funds (Oth.Investment)			b) To the State Government		
<b>IV. Interest Received</b>			<b>VI. Finance Charges (Interest)</b>		
a). On Bank Deposit	4343760.00	4360236.00	<b>VII. Other Payments (Specify)</b>		
b) Interest on Flexi Deposits			a) Purchase Tax Payment to Tamilnadu		
<b>V. Other Income (Specify)</b>			b) Other Payment -TDS		
a) Other Income/Licence Fee	637481.00	344633.00	<b>Misc Payment (Bank Charges)</b>	649.00	649.00
b) Miscellaneous Receipts			c) Transfer of Fund - Plan		
<b>VI. Amount Borrowed</b>			d) Term Deposit		
<b>VII. Any other receipts (give details)</b>			e) Payable to Non Plan		
a) Fixed deposit account(Maturity)			<b>VIII. Closing Balances</b>		
b) Transfer of Fund - Plan/NP			a) Cash in hand		
c) Others -TDS			b) Bank Balances		
Misc. receipt			i) In current accounts	769178	388586
d) Received from Non Plan			ii) In deposit accounts	87100000.00	82500000.00
e) Received from Skanda			iii) Savings Accounts		
<b>TOTAL</b>	<b>87869827.00</b>	<b>82889235.00</b>	<b>TOTAL</b>	<b>87869827.00</b>	<b>82889235.00</b>

Deputy Secretary (Accounts)

Deputy Director (Accounts)

Director of Finance



## Audit Report & Annual Accounts 2022-2023

### COFFEE BOARD BENGALURU POOL FUND ACCOUNTS DETAILS OF TERM DEPOSIT MADE BY THE BOARD DURING THE YEAR 2022-23

(In ₹)

Sl. No	Deposited with	Rate of Interest	From	To	No. of days	Amount Invested	Accrued Interest 2023
2	State Bank of India	6.90%	29-8-22	31-3-23	214	87100000.00	3567669
	Tipusultan Palace Road Branch, Bangalore					87100000.00	3567669
	<b>Total</b>				<b>Total</b>	<b>87100000.00</b>	<b>3567669.00</b>

From	To	No. of days	Amount	Interest
29-8-22	30-9-22	32	87626895	526895
30-9-22	31-12-22	92	89150883	1523988
1-1-22	31-3-23	90	90667669	1516786
		214		3567669

Deputy Secretary (Accounts)



## Audit Report & Annual Accounts 2022-2023

### Schedule 24 - Accounting Policies

1. The Coffee Board is functioning under the Ministry of Commerce & Industry as an Autonomous Body in accordance with Section 7 of the Coffee Act, 1942. The Pool Fund was created in accordance with Coffee Act, 1942. On implementation of 100% FSQ (Free Sale Quota) to the growers during 1991-94, the Marketing activities of the Board have 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.

a) Buildings	2% per annum – Straight line method
b) Furniture & Fixture,	10% per annum - Written down value method
c) Office equipment and vehicle	10% per annum - Written down value method

**DIRECTOR OF FINANCE**



**Schedule 25 – NOTES ON ACCOUNTS INCLUDING CONTINGENT LIABILITIES**

**1. Provision for Purchase Tax / Sales Tax:**

- a) A claim amounting to ₹44.81 crore (₹2.16 crore for Purchase Tax + ₹42.65 crore for Central Sales Tax) stands remanded to assessing officer by Hon'ble High Court of Kerala to verify the Boards claim in accordance with the law and attempts are on to resolve the same. The Board and the Ministry of Commerce have initiated action for early settlement. Since the demand is being contested the same is not considered in the account being subjudice. While the case is subjudice, the Commercial Tax Authorities of the Government of Kerala seized the bank account No.57019411408 which is being operated by the Assistant Secretary, India Coffee House, Guruvayur, Kerala and a sum of ₹447913.00 was drawn by them on 18.03.2015.
- b) As regards Tamilnadu, there are no demands pending for payment. However, formal confirmation orders from the Commercial Tax Department, Tamilnadu is awaited in respect of settlement of dues.
- c) 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 direction from the Ministry, this amount is continued to be under receivables.
- d) Based on the advice of the Ministry the Board filed an execution petition against M/s. KCGCS to recover the interest. However, the Hon'ble High Court of Karnataka has stayed (01-04-2019) the execution petition and it has decided (27-03-2023) the next hearing on 22-04-2024.

## Audit Report & Annual Accounts 2022-2023



### List of Court cases pending & Subjudice:

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	₹1,48,18,252.00	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	Pending
2	M/s. Coffee Curing & Export Company, (Koppa) Limited. Suit No.6151/1998	₹19,08000 with interest	The original suit against M/s. Coffee Curing & Export Company, (Koppa) Limited. Suit No.6151/1998 (Presently known as M/s.Skanda Resorts Pvt Ltd) was decreed in favour of Coffee Board and the dues to the Coffee Board with interest as per decree was settled during the year 2017-18.	Pending
	M/s. New India Assurance, Bombay and Bengaluru,		However, 2 <sup>nd</sup> and 3 <sup>rd</sup> respondents M/s. New India Assurance, Bombay and Bengaluru, respectively, being the guarantors to the pool agent to pay an amount of ₹19,08,000.00 ), have filed an appeal in the form of Requests for Admission(RFA) No. 1427/17 before the Hon'ble High Court of Karnataka. This case is pending for hearing /disposal.	Pending



## Audit Report & Annual Accounts 2022-2023

- a) The case of M/s.Thangam Coffee Curing Works has been disposed against the Board. The Board is under consideration of filing SLP in Supreme Court. (Rs.50,60,306.00)
- b) Coffee Board challenged against the order dt.08.5.2015 in Service Tax Tribunal on the levy of service tax of Rs.86,59,746/- for the years 2008-2009 to 2012-2013 on the income received towards rent. The Board has opted for Sapka Vikas scheme and settled the service tax Rs.31,64,037/-.

The following amount is receivable from the organizations towards reimbursement of service tax:

1. KNNL	=	Rs. 25,30,571.00
2. Accountant General Audit	=	Rs. 16,62,106.00
3. ICTA	=	Rs. 53,594.00
4. Bharathi Infratel Ltd	=	Rs. 50,983.00
5. CBECHS	=	Rs. 12,818.00
6. CBECS	=	Rs. 12,012.00
7. Others	=	Rs. 7,880.00
<b>Total</b>	=	<b>Rs. 43,29,873.00</b>

- c) Income tax on value of perquisite for 2014-15: The Board has to receive Rs.1,86,406.00 towards refund as per Order dt.29.03.2019 of CIT, Appeal, Bengaluru.

**DIRECTOR OF FINANCE**