



**AUDIT REPORT & ANNUAL ACCOUNTS OF  
COFFEE BOARD GENERAL FUND  
FOR THE YEAR ENDED 31.03.2021**





## **GENERAL FUND ACCOUNTS INDEX**

<b>Sl. No</b>	<b>PARTICULARS</b>	<b>PAGE No.</b>
1	SEPARATE AUDIT REPORT	i - v
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 - 25
7	CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT	26 - 29
8	CONSOLIDATED RECEIPTS AND PAYMENTS EARMARKED FUNDS	30 - 35
9	SIGNIFICANT ACCOUNTING POLICIES	36 - 38
10	CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	39 - 54





## Audit Report & Annual Accounts 2020-2021

---

---

### SEPARATE AUDIT REPORT OF THE COMPTROLLER & AUDITOR GENERAL OF INDIA ON THE ACCOUNTS OF COFFEE BOARD, BANGALORE FOR THE YEAR ENDED 31 MARCH 2021

1. We have audited the attached Balance Sheets of the General Fund and the Pool Fund of Coffee Board, Bangalore as at 31 March 2021 and the related Income and Expenditure Accounts/Receipts and Payments Accounts for the year ended on that date under Section 20(1) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 read with Section 45 of the Coffee Act (Act. No. VII) of 1942. These financial statements are the responsibility of the Coffee Board's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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



## Audit Report & Annual Accounts 2020-2021

---

---

(vi) We further report that:

### I. General Fund

#### A. Revision of Accounts

The Accounts of the Coffee Board were revised inter alia to give effect to some of the audit observations raised during supplementary audit by this Office. The effect of revision of accounts on General Fund was that (i) Current Liabilities and Provisions (Schedule 7) increased by Rs 2.59 crore. (ii) Current Assets, Loans and advances (Schedule 11) decreased by Rs 3.95 crore and (iii) Fixed Assets (Schedule 8) decreased by Rs 0.31 crore resulting in reduction of "Excess of Income over Expenditure" by Rs 6.85 crore and resultant decrease in Corpus Fund (Schedule 1) by Rs 6.85 crore.

#### B. Comments on Accounts Balance Sheet

##### Assets (Schedule 8) - Rs.94,73,44,184/-

3.1 The above includes Rs.1.53 crore being the expenditure incurred on repairs and maintenance of existing office buildings. This expenditure was incurred on existing Buildings to arrest leakages and for other renovation works of revenue nature. Capitalizing this has resulted in overstatement of Assets and Excess of income over expenditure by Rs.1.53 crore.

The above impact is only for current year, Management of the Board needs to review and rectify previous year balances also for such discrepancies, if any.

3.2 The above includes economically valuable trees valued at Rs.35.66 crore. Note no. 10 of Schedule 25 states that Impairment on the Economically Valuable Trees has been accounted on actual basis. However, no valuation of these trees was conducted during the years 2019-20 and 2020-21.

In the absence of such valuation, Audit is unable to comment on the correctness of the value of the economically valuable trees shown in the Balance Sheet at the end of March 2021. Audit also suggests that an appropriate accounting policy about valuation and assessment of impairment loss needs to be made to maintain consistency in reporting of economically valuable trees.

##### Income & Expenditure Income - Rs.1,90,19,66,075/-

3.3 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)



## Audit Report & Annual Accounts 2020-2021

---

---

-12 Accounting for Grants and Uniform format of Accounts. This has resulted in understatement of income and understatement of excess of income over expenditure by Rs.65.00 lakh. This has also resulted in understatement of deferred income and overstatement of corpus/capital fund by Rs.7.32 crore. Further, this has also resulted in noncompliance 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 para 14 of Accounting Standard (AS) - 12 Accounting for Grants.

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

### C. Grants in Aid

Out of Rs. 180 crore received as Grants-in-Aid during the year and carried forward balance of Rs. 12.74 crore from the previous year, the Board refunded a balance of Rs 5.63 crore to Government of India and could utilise Rs 180 crore leaving an unspent balance of Rs 7.11 crore.

## II. General

4.1 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 and 2019-20. However, the Board has not yet taken any corrective action.

## III. 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



## Audit Report & Annual Accounts 2020-2021

---

---

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 at 31 March 2021; and
- 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.
- 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 : 10 December, 2021**



## Audit Report & Annual Accounts 2020-2021

---

---

### Annexure

#### Adequacy of Internal Audit System

The Internal Audit mechanism was not adequate or commensurate with the size of the organization. Internal Audit of 15 Head Office units for the year 2019-20 was conducted and, out of 90 field units, Internal Audit in respect of only 2 units (HD, Tissue Culture, Mysore and ICD, Bengaluru) was conducted for the year 2019-20 and, in respect of balance 88 units, Internal Audit was not conducted. Further Internal Audit for the year 2020-21 was not conducted in respect of all the units of the Board due to COVID pandemic as stated by the management.

#### Adequacy of Internal Control System

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

- (i) Besides the deficiencies in internal audit system as stated under point No.1 above, it was observed that various standing committees as per Rule-18 of Coffee Rules, 1955 were not constituted and were not in existence from December 2018 to January 2021 to discharge various functions of the Board. These committees were constituted only on 06.01.2021.
- (ii) As per provisions of 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 the 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. It has been observed that no such register has been maintained by Coffee Board.

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

The Board carries out the physical verification of fixed assets at field offices periodically. The system of physical verification of fixed assets of the Board was reasonable and adequate in relation to the size of the organization and nature of the business.

#### 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. The Board carried out the physical verification of inventory/stores for the year 2020-21.

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

The Board has regularly remitted all the statutory dues within the stipulated period.

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



## Audit Report & Annual Accounts 2020-2021

---

---



**COFFEE BOARD BENGALURU  
BALANCE SHEET AS AT- 31.03.2021**

(In ₹)

	Schedule	Current year	Previous year
<b>CORPUS/CAPITAL FUND AND LIABILITIES</b>			
Corpus / Capital Fund	<b>1</b>	1,35,34,36,366	1,31,55,93,290
Reserves and Surplus	<b>2</b>		
Earmarked/Endowment Funds	<b>3</b>	61,55,92,320	63,43,25,003
Secured Loans and Borrowings	<b>4</b>		
Unsecured Loans and Borrowings	<b>5</b>		
Deferred Credit Liabilities	<b>6</b>		
Current Liabilities and Provisions	<b>7</b>	39,79,88,577	43,50,75,712
<b>TOTAL</b>		<b>2,36,70,17,263</b>	<b>2,38,49,94,005</b>
<b>ASSETS</b>			
Fixed Assets	<b>8</b>	94,73,44,184	92,91,79,326
Investments - from Earmarked / Endowment Funds	<b>9</b>	60,48,48,902	54,26,22,785
Investments - others	<b>10</b>		
Current Assets, Loans, Advances etc.,	<b>11</b>	81,48,24,177	91,31,91,894
Miscellaneous Expenditure (to the extent not written off or adjusted)			
<b>TOTAL</b>		<b>2,36,70,17,263</b>	<b>2,38,49,94,005</b>
Significant Accounting Policies	<b>24</b>		
Contingent Liabilities and Notes on Accounts	<b>25</b>		

**Deputy Secretary (Accounts)**

**Deputy Director (Accounts)**

**Director of Finance**



## Audit Report & Annual Accounts 2020-2021

### COFFEE BOARD BENGALURU CONSOLIDATED BALANCE SHEET - 31.03.2021

(In ₹)

	Schedule	Plan Grant	Subsidy Grant	Earmarked	Current year	Previous year
<b>CORPUS/CAPITAL FUND AND LIABILITIES</b>						
Corpus / Capital Fund	1	1,38,54,79,165	-3,20,42,799		1,35,34,36,366	1,31,55,93,290
Reserves and Surplus	2					
Earmarked/Endowment Funds	3			61,55,92,320	61,55,92,320	63,43,25,003
Secured Loans and Borrowings	4					
Unsecured Loans and Borrowings	5					
Deferred Credit Liabilities	6					
Current Liabilities and Provisions	7	23,43,37,020	14,64,74,869	1,71,76,688	39,79,88,577	43,50,75,712
<b>TOTAL</b>		<b>1,61,98,16,185</b>	<b>11,44,32,070</b>	<b>63,27,69,008</b>	<b>2,36,70,17,263</b>	<b>2,38,49,94,005</b>
<b>ASSETS</b>						
Fixed Assets	8	94,73,44,184			94,73,44,184	92,91,79,326
Investments - from Earmarked / Endowment Funds	9			60,48,48,902	60,48,48,902	54,26,22,785
Investments - others	10					
Current Assets, Loans, Advances etc.,	11	67,24,72,001	11,44,32,070	2,79,20,106	81,48,24,177	91,31,91,894
Miscellaneous Expenditure (to the extent not written off or adjusted)						
<b>TOTAL</b>		<b>1,61,98,16,185</b>	<b>11,44,32,070</b>	<b>63,27,69,008</b>	<b>2,36,70,17,263</b>	<b>2,38,49,94,005</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 31.03.2021**

(In ₹)

Particulars	Schedule	Current year	Previous year
<b>INCOME</b>			
Income from Sales/Services	12	1,64,96,905	4,60,30,250
Grants/Subsidies (from Government of India)	13	1,79,14,00,000	2,11,55,86,548
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	1,51,36,370	2,00,94,091
Other Income	18	7,53,06,914	10,10,54,394
Increase (decrease) in stock of Finished goods and works-in-Progress	19	36,25,887	(-)62,54,513
<b>TOTAL (A)</b>		<b>1,90,19,66,075</b>	<b>2,27,65,10,770</b>
<b>EXPENDITURE</b>			
Establishment Expenses	20	1,22,70,28,480	1,37,14,94,143
Other Administrative Expenses etc.	21	9,93,09,497	16,17,52,628
Expenditure out of Grants., Subsidies etc.	22	48,50,06,382	51,76,84,941
Refunds to Government (Prior period adjustment of CDRP interest income)		1,83,76,487	
Depreciation/Impairment (Net Total at the year-end - corresponding to Schedule 8)		3,95,02,154	2,63,83,054
<b>TOTAL (B)</b>		<b>1,86,92,23,000</b>	<b>2,07,73,14,766</b>
<b>Balance being excess of Income over Expenditure (A-B)</b>		3,27,43,076	19,91,96,004
<b>Balance being surplus carried to Corpus/ Capital Fund</b>		<b>3,27,43,076</b>	<b>19,91,96,004</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 2020-2021

### COFFEE BOARD BENGALURU CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2021

(In ₹)

	Schedule	Plan Grant	Subsidy Grant	Current year	Previous year
<b>INCOME</b>					
Income from Sales/Services	12	1,64,96,905		1,64,96,905	4,60,30,250
Grants/Subsidies ( from Government of India)	13	1,41,79,00,000	37,35,00,000	1,79,14,00,000	2,11,55,86,548
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	1,47,31,629	4,04,741	1,51,36,370	2,00,94,091
Other Income	18	7,52,12,708	94,206	7,53,06,914	10,10,54,394
Increase (decrease) in stock of Finished goods and works-in-Progress	19	36,25,887		36,25,887	-62,54,513
<b>Total (A)</b>		<b>1,52,79,67,128</b>	<b>37,39,98,947</b>	<b>1,90,19,66,075</b>	<b>2,27,65,10,770</b>
<b>EXPENDITURE</b>					
Establishment Expenses	20	1,22,70,28,480		1,22,70,28,480	1,37,14,94,143
Other administrative Expenses etc.	21	9,93,09,497		9,93,09,497	16,17,52,628
Expenditure on Grants., Subsidies etc.	22	11,15,06,382	37,35,00,000	48,50,06,382	51,76,84,941
Refund to Government	23	1,83,76,487		1,83,76,487	
Depreciation/Impairment (Net Total at the year-end - corresponding to Schedule 8)	8	3,95,02,154		3,95,02,154	2,63,83,054
<b>Total (B)</b>		<b>1,49,57,23,000</b>	<b>37,35,00,000</b>	<b>1,86,92,23,000</b>	<b>2,07,73,14,766</b>
<b>Balance being excess of Income over Expenditure (A-B)</b>		<b>3,22,44,129</b>	<b>4,98,947</b>	<b>3,27,43,076</b>	<b>19,91,96,004</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 31.03.2021**

(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 01.04.2020</b>	1,34,81,35,036	1,13,12,66,963	-3,25,41,746	-2,49,69,677	1,31,55,93,290	1,10,62,97,286
Grants received for creation of assets (ONER-Rs.50,00,000+ NER Rs.1,00,000)	51,00,000	1,01,00,000			51,00,000	1,01,00,000
Capital Gain on acquisition of land of Board at Sakleshpur	-				-	-
Coffee Plantations-Capitalised					-	-
Economically valuable trees - Capitalised					-	-
Add: Balance of net income/Expenditure Transferred from Income & Expenditure Account	3,22,44,129	20,67,68,073	4,98,947	-75,72,069	3,27,43,076	19,91,96,004
<b>Balance as at the year end 31.03.2021</b>	<b>1,38,54,79,165</b>	<b>1,34,81,35,036</b>	<b>-3,20,42,799</b>	<b>-3,25,41,746</b>	<b>1,35,34,36,366</b>	<b>1,31,55,93,290</b>
<b>SCHEDULE - 2 RESERVES AND SURPLUS</b>						

Deputy Secretary (Accounts)



## Audit Report & Annual Accounts 2020-2021

### COFFEE BOARD BENGALURU SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2021

(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>	25,74,68,144	21,84,52,805	29,32,371	24,50,346	37,14,86,423	37,22,52,708	63,18,86,938	59,31,55,859
<b>b) Additions to Funds</b>								
i) Interest Received on Bank deposit	1,40,61,907	1,61,28,883	1,37,977	43,896	1,92,99,611	2,50,69,571	3,34,99,495	4,12,42,350
ii) Interest Received on SB a/c		13,57,533	76,866	71,385	8,00,909	3,23,369	8,77,775	17,52,287
iii) Fees and Subscriptions			2,18,37,820				2,18,37,820	
iv) Other Receipts	4,10,63,990						4,10,63,990	
v) Through Non Plan	70,89,60,000	79,83,10,000					70,89,60,000	
vi) Subscriptions and contributions				2,23,24,457	7,01,96,919	7,55,53,297	7,01,96,919	9,78,77,754
<b>TOTAL (A+B)</b>	<b>1,02,15,54,041</b>	<b>1,03,42,49,221</b>	<b>2,49,85,034</b>	<b>2,48,90,084</b>	<b>46,17,83,862</b>	<b>47,31,98,945</b>	<b>1,50,83,22,937</b>	<b>1,53,23,38,250</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)	77,86,87,332	77,67,80,932					77,86,87,332	77,67,80,932
c) Bank Charges		145						145
d) Scheme Expenditure								
e) Remittances			2,17,16,982	2,19,57,713			2,17,16,982	2,19,57,713
f) Refunds, Deposits and other payments								
g) Withdrawals					5,66,18,000	5,56,21,200	5,66,18,000	5,56,21,200
h) Final Settlements					3,81,10,991	4,60,91,322	3,81,10,991	4,60,91,322
i) Incidentals								
<b>Total Expenditure</b>	<b>77,86,87,332</b>	<b>77,67,81,077</b>	<b>2,17,16,982</b>	<b>2,19,57,713</b>	<b>9,47,28,991</b>	<b>10,17,12,522</b>	<b>89,51,33,305</b>	<b>90,04,51,312</b>
<b>Closing Balance of Funds (A)</b>	<b>24,28,66,709</b>	<b>25,74,68,144</b>	<b>32,68,052</b>	<b>29,32,371</b>	<b>36,70,54,871</b>	<b>37,14,86,423</b>	<b>61,31,89,632</b>	<b>63,18,86,938</b>

**Deputy Secretary (Accounts)**



## Audit Report & Annual Accounts 2020-2021

(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
a) Opening Balance of the funds	19,092	19,092	5,43,914	5,26,546	18,75,059	25,04,848	24,38,065	30,50,486
b) Additions to Funds								
i) Interest Received on Bank deposits /SB A/c			14,871	16,720	46,872	67,484	61,743	84,204
ii) Flexi account								
iii) Fees and Subscriptions								
iv) Other Receipts								
v) Settlement received from LIC					25,99,311	25,86,899	25,99,311	25,86,899
vi) TDS reversal								
vii) Subscriptions and Contributions			720	648	3,66,300	3,99,925	3,67,020	4,00,573
viii) FD Maturity								
<b>TOTAL (A+B)</b>	<b>19,092</b>	<b>19,092</b>	<b>5,59,505</b>	<b>5,43,914</b>	<b>48,87,542</b>	<b>55,59,156</b>	<b>54,66,139</b>	<b>61,22,162</b>
c) Utilisation/ Expenditure towards objectives of funds								
i) Capital Expenditure								
ii) Revenue Expenditure								
a) Salaries and Other administrative expenses								
b) Other administrative expenses								
c) Scheme Expenditure								
d) Final Settlement					26,99,926	32,82,852	26,99,926	32,82,852
e) Remittances of GSLI Subscription					3,63,525	4,01,245	3,63,525	4,01,245
f) Miscellaneous								
g) Honorary								
<b>Total Expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,63,451</b>	<b>36,84,097</b>	<b>30,63,451</b>	<b>36,84,097</b>
<b>Closing Balance of Funds (B)</b>	<b>19,092</b>	<b>19,092</b>	<b>5,59,505</b>	<b>5,43,914</b>	<b>18,24,091</b>	<b>18,75,059</b>	<b>24,02,688</b>	<b>24,38,065</b>
<b>Closing Balance of Funds Grand Total (A+B)</b>	<b>24,28,85,801</b>	<b>25,74,87,236</b>	<b>38,27,557</b>	<b>34,76,285</b>	<b>36,88,78,962</b>	<b>37,33,61,482</b>	<b>61,55,92,320</b>	<b>63,43,25,003</b>
SCHEDULE - 4 SECURED LOANS AND BORROWINGS							NIL	NIL
SCHEDULE 5 UNSECURED LOANS AND BORROWINGS							NIL	NIL
SCHEDULE 6 DEFERRED CREDIT LIABILITIES SURPLUS							NIL	NIL

Deputy Secretary (Accounts)



## Audit Report & Annual Accounts 2020-2021

### COFFEE BOARD BENGALURU SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2021

(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	71,40,459	50,13,148	56,65,083	56,32,789			1,28,05,542	1,06,45,937
Sundry Creditors (Others)	53,416	53,416		-			53,416	53,416
Sundry Creditors (Contractors bills payable) ONER	85,55,853	79,35,915		-			85,55,853	79,35,915
Sundry Creditors (Contractors bills payable) NER	5,99,185	5,28,938		-			5,99,185	5,28,938
Sundry Creditors (Contractors bills payable) Promotion unit	7,68,723	7,68,723		-			7,68,723	7,68,723
<b>Total of Sundry Creditors</b>	<b>1,71,17,636</b>	<b>1,43,00,140</b>	<b>56,65,083</b>	<b>56,32,789</b>	-	-	<b>2,27,82,719</b>	<b>1,99,32,929</b>
<b>2. Advances Received</b>								
EMD/Security Deposit	68,93,732	1,56,50,333		-			68,93,732	1,56,50,333
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	11,16,263	11,16,263		-			11,16,263	11,16,263
Pay Advance	-	-		-			-	-
<b>Total of Advances received</b>	<b>1,04,92,875</b>	<b>1,92,49,476</b>	-	-	-	-	<b>1,04,92,875</b>	<b>1,92,49,476</b>
<b>3. Statutory Liabilities - Other Taxes and Duties</b>								
Sales Tax-works contract	41,808	41,808		-			41,808	41,808
Taxes & Rates - VAT - sales Tax (Others)	18,28,323	20,04,852		-			18,28,323	20,04,852
TDS others	3,56,454	18,890		-			3,56,454	18,890
GST	23,90,535	38,29,080		-			23,90,535	38,29,080
GST Payable	1,50,417	1,50,417		-			1,50,417	1,50,417
<b>Total of Statutory Liabilities</b>	<b>47,67,537</b>	<b>60,45,047</b>	-	-	-	-	<b>47,67,537</b>	<b>60,45,047</b>
<b>4. Other Current Liabilities</b>								
<b>A. Salaries and other charges Payable</b>								
Pay of Officer (Payable)	2,67,34,965	-	-	-			2,67,34,965	-
Pay of Establishment (Basic Pay) - (Payable)	-	2,81,29,900	-	-			-	2,81,29,900
Dearness Allowance (Payable)	48,08,958	47,88,687		-			48,08,958	47,88,687
Deputation Allowance (Payable)	18,000	-		-			18,000	-
Other Allowances (Payable)	47,47,265	51,77,847		-			47,47,265	51,77,847
7 CPC Arrears (NER)	-	-		-			-	-
Travelling Allowances (Payable)	-	1,66,184		-			-	1,66,184
Electricity Charges-Office Bldg. (Payable)	-	1,96,181		-			-	1,96,181
Rent-Office Building (Payable)	6,48,045	-		-			6,48,045	-
Pension Contribution (Payable)	4,43,520	9,27,765		-			4,43,520	9,27,765
Leave Salary Contribution (Payable)	4,17,145	5,87,231		-			4,17,145	5,87,231
Uniform (Payable)	-	-		-			-	-
Market Support Scheme (Outstanding Payment)	-	-		-			-	-



## Audit Report & Annual Accounts 2020-2021

(In ₹)

SCHEDULE - 7 CURRENT LIABILITIES & PROVISIONS Contd.	Plan Grant		Subsidy Grant		Earmarked		Total	
	Current year	Previous year	Current year	Previous year	Current year	Previous year	Current year	Previous year
Payable to Plan Accounts	-	-	-	-	-	-	-	-
CEA/Tuition Fees/Hostel Subsidy (Payable)	-	28,08,000	-	-	-	-	-	28,08,000
Refundable CPA (Principal)	11,167	11,167	-	-	-	-	11,167	11,167
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	3,239	-	-	-	-	71,377	3,239
Refundable interest of PCA	-	2,934	-	-	-	-	-	2,934
Farm maintenance (Incidentals) (Payable)	2,76,317	-	-	-	-	-	2,76,317	-
Telephone Charges Payable	-	1,49,623	-	-	-	-	-	1,49,623
Water Charges Payable	-	1,06,765	-	-	-	-	-	1,06,765
Withheld Salary	2,00,410	2,00,410	-	-	-	-	2,00,410	2,00,410
Building Maintenance. Charges (Payable)	-	1,46,871	-	-	-	-	-	1,46,871
Building Maintenance. Charges (Payable) under SAP	-	-	-	-	-	-	-	-
Payables to PF Section TDS	80,691	80,691	-	-	-	-	80,691	80,691
Medical Reimbursement (Payable)	-	-	-	-	-	-	-	-
Overtime Allowance (Payable)	-	-	-	-	-	-	-	-
Labour wages & Allow. (Payable)	6,21,410	2,21,396	-	-	-	-	6,21,410	2,21,396
Mazdoor Advance	-	2,37,075	-	-	-	-	-	2,37,075
Consultancy/Professional Charges Payables	5,17,295	5,99,065	-	-	-	-	5,17,295	5,99,065
Hospitality Charges Payables	-	1,64,665	-	-	-	-	-	1,64,665
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)	-	30,000	-	-	-	-	-	30,000
Printing and Publishing of Indian Coffee (Payables)	-	54,072	-	-	-	-	-	54,072
Professional Charge / consultancy charge	-	-	-	-	-	-	-	-
Payable under SAP	-	3,28,466	-	-	-	-	-	3,28,466
Incidental charges payable	-	12,350	-	-	-	-	-	12,350
Milk purchase payable	-	83,740	-	-	-	-	-	83,740
Audit Fees Payable	-	-	-	-	-	-	-	-
Press advertisement Payable	-	-	-	-	-	-	-	-
Purchase of Sugar (Payable)	-	27,346	-	-	-	-	-	27,346
Price Stabilisation Fund (Payable)	29,143	29,143	-	-	-	-	29,143	29,143
Vehicle repair (Payable)	-	-	-	-	-	-	-	-
Wages to Data Entry Operators (Payable)	-	2,01,761	-	-	-	-	-	2,01,761
Maintenance of Library & Periodicals (Payable)	-	24,405	-	-	-	-	-	24,405
Maintenance of Computer (Payable)	-	-	-	-	-	-	-	-
IVR Extension service (Payable)	54,290	54,290	-	-	-	-	54,290	54,290



## Audit Report & Annual Accounts 2020-2021

(In ₹)

SCHEDULE - 7 CURRENT LIABILITIES & PROVISIONS Contd.	Plan Grant		Subsidy Grant		Earmarked		Total	
	Current year	Previous year	Current year	Previous year	Current year	Previous year	Current year	Previous year
IT refund Excess receipt	7,905	7,905	-	-	-	-	7,905	7,905
Rent payable	-	6,48,045	-	-	-	-	-	6,48,045
House Keeping Charges Payables	-	-	-	-	-	-	-	-
Development Loan Refunds Payable to GOI	-	-	13,01,134	13,01,134	-	-	13,01,134	13,01,134
TDS Flexi Deposit (to be reversed)	-	4,18,735	-	-	-	-	-	4,18,735
Roasting Charges Payables	-	-	-	-	-	-	-	-
Lab stores and Chemicals	-	-	-	-	-	-	-	-
Seminar Meetings/Study Tour	-	-	-	-	-	-	-	-
Wages to Casual Drivers	-	14,234	-	-	-	-	-	14,234
Interest Subsidy (Payables)	-	-	-	-	-	-	-	-
Support for Processing (Payables)	-	-	-	-	-	-	-	-
Transferable to IEBR Account	4,30,67,402	44,84,964	22,36,227	22,36,227	-	-	4,53,03,629	67,21,191
Freight & Coolie Charges (Payables)	-	-	-	-	-	-	-	-
Hire Charges Vehicle & Transport Charges (Payable)	5,880	-	-	-	-	-	5,880	-
Leave Encashment (Payables)	-	7,95,600	-	-	-	-	-	7,95,600
Legal Charges (Payables)	-	-	-	-	-	-	-	-
New Pension Boards contribution (Payables)	9,24,588	8,83,355	-	-	-	-	9,24,588	8,83,355
New Pension Boards Employees contribution (Payables)	6,45,938	23,295	-	-	-	-	6,45,938	23,295
EPF Board's contribution (Payable)	-	-	-	-	-	-	-	-
Printing & Stationery (Payables)	-	-	-	-	-	-	-	-
Security, Watch & Ward (Payables)	-	1,44,652	-	-	-	-	-	1,44,652
Withheld amount of Contract Work	5,47,470	5,47,470	-	-	-	-	5,47,470	5,47,470
Liquid Damage Recovery Contract work (refundable)	1,42,634	1,42,634	-	-	-	-	1,42,634	1,42,634
Exhibition imprest LO New Delhi	25,000	-	-	-	-	-	25,000	-
PGD Course (Payable)	-	-	-	-	-	-	-	-
Payables under TASP	-	-	-	54,00,000	-	-	-	54,00,000
SC Sub Plan (payable)	-	-	-	-	-	-	-	-
LTC (Payables)	31,07,048	-	-	-	-	-	31,07,048	-
Payable to Subsidy A/c.(Payable)	25,940	25,940	-	-	-	-	25,940	25,940
Gas payables	-	-	-	-	-	-	-	-
Consumables purchased payables	-	41,325	-	-	-	-	-	41,325
House Keeping charges payable	-	-	-	-	-	-	-	-
Expenditure on Board Meetings (Payable)	-	-	-	-	-	-	-	-
Advertisement and Publicity on Coffee (Payable)	1,50,000	1,28,110	-	-	-	-	1,50,000	1,28,110
Commutation of pension payable	-	-	-	-	-	-	-	-
Gratuity on retirement payable	-	-	-	-	1,31,76,688	2,49,18,866	1,31,76,688	2,49,18,866
Pre 2006 Pension (delink) Payable	-	-	-	-	-	-	-	-
<b>Total of Other Liabilities</b>	<b>8,94,44,323</b>	<b>5,49,40,157</b>	<b>35,37,361</b>	<b>89,37,361</b>	<b>1,31,76,688</b>	<b>2,49,18,866</b>	<b>10,61,58,372</b>	<b>8,87,96,384</b>



## Audit Report & Annual Accounts 2020-2021

(In ₹)

SCHEDULE - 7 CURRENT LIABILITIES & PROVISIONS Contd.	Plan Grant		Subsidy Grant		Earmarked		Total	
	Current year	Previous year	Current year	Previous year	Current year	Previous year	Current year	Previous year
<b>5. Remittances Dues</b>								
PBR Remittance	5,87,291	2,61,737	-	-			5,87,291	2,61,737
IT Pensioners	-	-	-	-		1,14,72,492	-	1,14,72,492
<b>Total of Remittances Dues</b>	<b>5,87,291</b>	<b>2,61,737</b>	-	-	-	<b>1,14,72,492</b>	<b>5,87,291</b>	<b>1,17,34,229</b>
<b>6. Unutilised Govt. Grant</b>		1,38,00,000		-			-	1,38,00,000
<b>Funds refundable to Govt (CDRP)</b>	6,28,80,505	6,28,80,505		-			6,28,80,505	6,28,80,505
Interest on CDRP Grants refundable to Government	1,93,24,230							
<b>TOTAL</b>	<b>8,22,04,735</b>	<b>7,66,80,505</b>		-			<b>8,22,04,735</b>	<b>7,66,80,505</b>
<b>TOTAL CURRENT LIABILITIES (A)</b>	<b>20,46,14,397</b>	<b>17,14,77,062</b>	<b>92,02,444</b>	<b>1,45,70,150</b>	<b>1,31,76,688</b>	<b>3,63,91,358</b>	<b>22,69,93,529</b>	<b>22,24,38,570</b>
<b>B. PROVISION:</b>								
Carried Over for utilisation ICO London Spl.Project	66,05,775						66,05,775	
Carried Over for utilisation TIES (Grant received in 2018-19)	-	2,17,27,518	-	-			-	2,17,27,518
Provision for digital Media Campaign		3,67,00,000		-				3,67,00,000
Provision for Scheme Expenses	1,57,89,981	-					1,57,89,981	
Pending expenditure under SAP	4,78,800	4,78,800		-			4,78,800	4,78,800
NER capital work in progress (Pending bills)								
Provision for refund of loan to GOI			8,64,59,832	8,64,59,832			8,64,59,832	8,64,59,832
TASP payable			1,91,21,429				1,91,21,429	
Export incentives payable			47,56,529	99,24,000			47,56,529	99,24,000
Unreconciled amount	1,14,161	1,14,161					1,14,161	1,14,161
Market support payable			1,82,097				1,82,097	
Surplus on NER Market Support Scheme			15,22,341	23,58,328			15,22,341	23,58,328
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
Income Tax Refunds		2,95,960						2,95,960
Provision for Capital Works (Payable)	66,32,085						66,32,085	
Provision for bank charges (payable)								
Arrears to Pre 2006 Pensioners (GP Rs. 4200 to Rs. 4600)					40,00,000	72,00,000	40,00,000	72,00,000
<b>TOTAL PROVISIONS (B)</b>	<b>2,97,22,623</b>	<b>5,93,16,439</b>	<b>13,72,72,425</b>	<b>12,39,72,357</b>	<b>40,00,000</b>	<b>72,00,000</b>	<b>17,09,95,048</b>	<b>19,04,88,796</b>
<b>TOTAL CURRENT LIABILITIES AND PROVISIONS (A+B)</b>	<b>23,43,37,020</b>	<b>23,07,93,501</b>	<b>14,64,74,869</b>	<b>13,85,42,507</b>	<b>1,71,76,688</b>	<b>4,35,91,358</b>	<b>39,79,88,577</b>	<b>41,29,27,366</b>

Deputy Secretary (Accounts)



## Audit Report & Annual Accounts 2020-2021

### COFFEE BOARD BENGALURU SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2021

Description	Gross Block				Depreciation						Net Block		
	Cost/Valuation as at the beginning of the year	2020-21 Additions during the year		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									Total	
<b>A Fixed Assets</b>													
I Land	9595233				9595233	0				9595233	9595233		
II Buildings	531561080	19667355		19667355	551228435	247808638	11417916	259226554	292001881	283752442	283752442		
Buildings (TIES)	3766936	3582870		3582870	7349806	150678	218654	369332	6980474	3616258	3616258		
Plant, Machinery & Estate Equip.	55005691	6153597	4802073	10955670	65961361	38605371	2495495	41100866	24860495	16400320	16400320		
Plant, Machinery & Estate Equip.(TIES)	3481711			3481711	3481711	0	348171	348171	3133540				
Plant, Machinery & Estate Equip (SAP)	367602		0	0	367602	69844	29776	99620	267982	297758	297758		
IV Furniture & Fixtures.	26268002	113205	1652638	1765843	28033845	17573661	963387	18537048	9496798	8694341	8694341		
Furniture & Fixtures (TIES)	2313173	63300	63300	63300	2376473	162894	221378	384072	1992401	2150479	2150479		
V Office/Lab Equipment	81796897	9345503	146028	9491531	91288428	58113313	3310210	61423523	29864905	23683584	23683584		
Office/Lab Equipment (SAP)	119788		31020	31020	150808	13522	12178	25700	125108	106266	106266		
Office/Lab Equipment (TIES)	87467850	2719831		2719831	90187681	7244786	8294290	15539076	74648606	80223064	80223064		
VI Department Vehicles	42269498	14284472	294587	14579059	56848557	23535235	3316603	26851838	29996719	18734263	18734263		
IT Hardware	49316342	3733085	1951116	5684201	55000543	46514526	3755230	50269756	4730788	2801816	2801816		
IT Hardware (SAP)	1171073		140325	140325	1311398	781544	229846	1011390	300008	389529	389529		
IT Hardware (TIES)	1344030		0	0	1344030	934232	204899	1139131	204899	409798	409798		
IT Software	11313863	1047005	0	1047005	12360868	10659719	1701149	12360868	0	654144	654144		
IT Software (SAP)	577477		0	0	577477	0	0	0	0	0	0		
Library books	22283639	0	73582	73582	22357221	15327172	699326	16026498	6330723	6956467	6956467		
X Coffee Plantations	114182440		0	0	114182440	59739995	2283649	62023644	52158796	54442445	54442445		
XI Eco. Valuable Trees	356614516	0	0	0	356614516	0	0	0	356614516	356614516	356614516		
<b>Total Current Year (A)</b>	<b>1397335130</b>	<b>60458849</b>	<b>9091369</b>	<b>73283303</b>	<b>0</b>	<b>1470618433</b>	<b>39502154</b>	<b>566737084</b>	<b>903303872</b>	<b>869522723</b>	<b>869522723</b>		
Previous year	1303008889	290078662	6615585	296694247	1597505237	396795555	22106226	418901781					
<b>B Capital Work in Progress (B)</b>													
Capital Work in Progress (ONER)	50876180	4475999	525137	5001136	17943952				37933364	50876180	50876180		
Capital Work in Progress (NER)	1723403			0	1723403				0	1723403	1723403		
Capital Work in Progress (ONER) (Scheme)	5197442			5197442					5197442				
Capital Work in Progress (SAP)	3582870	909506		909506	3582870				909506	3582870	3582870		
<b>Total Current Year (B)</b>	<b>56182453</b>	<b>10882947</b>	<b>11108084</b>	<b>11108084</b>	<b>23250225</b>				<b>44040312</b>	<b>56182453</b>	<b>56182453</b>		
<b>Grand Total (A+B)</b>	<b>1453517583</b>	<b>60458849</b>	<b>9091369</b>	<b>84391387</b>	<b>1470618433</b>	<b>527234930</b>	<b>39502154</b>	<b>566737084</b>	<b>947344184</b>	<b>925705176</b>	<b>925705176</b>		



## Audit Report & Annual Accounts 2020-2021

Annexure to Schedule - 8

### COFFEE BOARD BENGALURU

#### I. Details of Additions to the Building 2020-21

(In ₹)

Sl. No.	Details of the Work	I Half Year	II Half Year	Total	Remarks
1	NIL	Nil	Nil	Nil	

#### II. Details of Additions to the Building 2020-21 Under TIES

Sl. No.	Details of the Work	I Half Year	II Half Year	Total	Remarks
1	NIL	Nil	Nil	Nil	

#### III. Capital Work in Progress as on 31.03.2021 - ONER (Capital Assets)

Sl. No.	Details of the Work	Amount ₹			Remarks
		Probable Expenditure	Expenditure upto 31.03.2021	Amount still to be paid	
1	Construction of Training Centre at CCRI, Balehonnur and Roasting unit at Bengaluru	42,75,617	21,85,524	20,90,093	
2	Providing glavanized iron sheet over roof RCRS Thandigudi (Bachelor Hostel)	11,87,784		11,87,784	
3	Providing glavanized iron sheet for Dormitory & Vehicle Shed (Gonikoppal)	7,92,902		7,92,902	
4	Providing glavanized iron sheet Fertilizer Godown (Sakleshpura)	9,30,357		9,30,357	
	<b>Total</b>	<b>71,86,660</b>	<b>21,85,524</b>	<b>50,01,136</b>	

#### IV. Capital Work in Progress as on 31.03.2021 - ONER (Scheme)

	Details of the Work	Probable Expenditure	Expenditure upto 31.03.2021	Amount still to be paid	Remarks
1	Providing glavanized iron sheet Dormitory & Labour quarters (Manathavaddy)	27,96,511		27,96,511	
2	Construction of Coffee Godown & Seed Coffee Chamber ( TEC, Kalpetta)	24,00,931		24,00,931	
	<b>Total</b>	<b>51,97,442</b>	-	<b>51,97,442</b>	



## Audit Report & Annual Accounts 2020-2021

### V. Capital Work in Progress as on 31.03.2021 - SAP

(In ₹)

Details of the Work		Probable Expenditure	Expenditure upto 31.03.2021	Amount still to be paid	Remarks
1	Construction of Septic Tank Labour Quaters (CCRI)	3,83,784		3,83,784	
2	Construction of Toilets (TEC Kalpetta)	4,25,357		4,25,357	
3	Modification of Gents & ladies Toilet (RCRS Thandigudi)	3,35,365	2,35,000	1,00,365	
<b>Total</b>		<b>11,44,506</b>	<b>2,35,000</b>	<b>9,09,506</b>	

Deputy Secretary (Accounts)



**COFFEE BOARD BENGALURU**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2021**

**SCHEDULE - 8 A - FIXED ASSETS**

(In ₹)

Sl. No.	Description	Gross Block					Depreciation				Net Block		
		cost/valuation As at the beginning of the year	Additions during the year 2020-21			Deductions during the year	cost/valuation As at the year-end	As at the beginning of the year	On Additions during the year	On Deductions during the year	Total up to the year-end	As at the Current year-end	As at the Previous year-end
			I Half Year	II Half Year	Total								
<b>A</b>	<b>FIXED ASSETS</b>												
I	Land -					-					-		
II	Buildings					-					-		
III	Plant, Machinery & Estate Equipment	53,55,878				53,55,878					53,55,878	53,55,878	
IV	Furniture & Fixtures					-					-		
V	Office/Lab Equip.					-					-		
VI	Vehicles	22,85,939				22,85,939					22,85,939	22,85,939	
VII	IT Hardware	40,966				40,966					40,966	40,966	
VIII	IT Software					-					-		
IX	Library books	2,98,300				2,98,300					2,98,300	2,98,300	
	<b>Total Current Year</b>	<b>79,81,083</b>	-	-	-	<b>79,81,083</b>	-	-	-	-	<b>79,81,083</b>	<b>79,81,083</b>	
	Total Previous Year	79,81,083				79,81,083					79,81,083	79,81,083	
<b>GRAND TOTAL</b>											<b>7981083</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 2020-2021

### COFFEE BOARD BENGALURU SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2021

#### Schedule 9, 10 & 11

(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	-		-		60,48,48,902	54,26,22,785	60,48,48,902	54,26,22,785
Deposit Account	-		-				-	-
<b>TOTAL</b>	-	-	-	-	<b>60,48,48,902</b>	<b>54,26,22,785</b>	<b>60,48,48,902</b>	<b>54,26,22,785</b>

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

SCHEDULE 11-CURRENT ASSETS LOANS ADVANCES ETC.,								
<b>A.CURRENT ASSETS</b>								
1.Inventories:	-							
a) Stock-in-trade								
Finished Goods (Unsold stock of NER Marketing)	-		-					
Raw Coffee Stock	1,54,74,702	1,19,72,504	-				1,54,74,702	1,19,72,504
Consumables	-	7,00,723	-				-	7,00,723
Merchandise Items	46,21,368	37,96,956	-				46,21,368	37,96,956
<b>TOTAL</b>	<b>2,00,96,070</b>	<b>1,64,70,183</b>	-	-	-	-	<b>2,00,96,070</b>	<b>1,64,70,183</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	1,38,83,995	1,19,01,412	-				1,38,83,995	1,19,01,412
Other sundry debtors	55,994	55,994	-				55,994	55,994
Sundry debtors (Service Tax) / GST (Receivable)	10,05,669	10,05,667	-				10,05,669	10,05,667
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>1,87,49,883</b>	<b>1,67,67,298</b>	<b>8,64,59,832</b>	<b>8,64,59,832</b>	-	-	<b>10,52,09,715</b>	<b>10,32,27,130</b>
3. Cash Balance in Hand								
Head Office	12,129	2,454	-				12,129	2,454
Field Offices	-	37,835	-			169	-	38,004
<b>TOTAL</b>	<b>12,129</b>	<b>40,289</b>	-	-	-	<b>169</b>	<b>12,129</b>	<b>40,458</b>
3. A.Cash -in-Transit								
Cash in Transit	-	-	-	18,42,000			-	18,42,000
<b>TOTAL</b>	-	-	-	<b>18,42,000</b>	-	-	-	<b>18,42,000</b>



## Audit Report & Annual Accounts 2020-2021

(In ₹)

SCHEDULE - 11 CURRENT ASSETS LOANS ADVANCES ETC., Contd.	Plan Grant		Subsidy Grant		Earmarked		Total	
	Current year	Previous year	Current year	Previous year	Current year	Previous year	Current year	Previous year
4. Bank Balance:								
a) With Scheduled Banks:	-							
On Current Account HO	57,04,96,140	8,89,28,276	2,23,25,534	1,23,06,188			59,28,21,674	10,12,34,464
On Current Accounts Field Office	79,07,780	1,82,55,782	46,68,507	45,55,861			1,25,76,287	2,28,11,643
On Deposit accounts	-		-				-	-
In Savings accounts (Head office)	-		-		1,27,81,732	10,65,72,468	1,27,81,732	10,65,72,468
In Savings accounts (Field office)	-		-	10,001			-	10,001
On Flexi deposit swept from Current Account (HO)	-	48,59,99,433	-				-	48,59,99,433
<b>TOTAL</b>	<b>57,84,03,920</b>	<b>59,31,83,491</b>	<b>2,69,94,041</b>	<b>1,68,72,050</b>	<b>1,27,81,732</b>	<b>10,65,72,468</b>	<b>61,81,79,692</b>	<b>71,66,28,009</b>
5. Balance of Postage and Franking Machine	10,184	10,184					10,184	10,184
<b>TOTAL</b>	<b>10,184</b>	<b>10,184</b>					<b>10,184</b>	<b>10,184</b>
<b>GRAND TOTAL - A</b>	<b>61,72,72,186</b>	<b>62,64,71,445</b>	<b>11,34,53,873</b>	<b>10,51,73,882</b>	<b>1,27,81,732</b>	<b>10,65,72,637</b>	<b>1,34,83,56,692</b>	<b>83,82,17,964</b>
<b>B. LOANS, ADVANCES AND OTHER ASSETS</b>								
1. LOANS								
a) Staff								
Computer Purchase Advance (PCA)	-	-35,546	-				-	-35,546
Conveyance purchase Advance	-		-				-	-
House Building Advance	-		-				-	-
LTC/TA Advance	33,76,425	24,02,884	-				33,76,425	24,02,884
Medical Advance	13,40,924	11,40,924	-				13,40,924	11,40,924
Festival Advance (Staff)	19,12,000		-					
Festival Advance (Mazdoors)	28,000							
Death Relief Advance	33,000	8,000	-				33,000	8,000
<b>TOTAL</b>	<b>66,90,349</b>	<b>35,16,262</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>47,50,349</b>	<b>35,16,262</b>
2. Advances and Other amount Recoverable in Cash or in kind or for value to be Received								
a) on capital account							-	2,40,181
Provision for cash in transit	2,60,745	260745	-				2,60,745	2,60,745
Closed units accounts	2,40,181	2,40,181	-				2,40,181	2,40,181
Receivable from IEBR			25,940				25,940	-
Funds Seized by IT authorities	3,59,885	3,59,885	-				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	-				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	-				40,574	40,574
Interfund transfer to Units	71,16,882	3,60,361	-				71,16,882	3,60,361
VAT Refund receivable	14,959	14,959	-				14,959	14,959
<b>Total C/O</b>	<b>1,10,95,002</b>	<b>43,38,481</b>	<b>25,940</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,11,20,942</b>	<b>43,38,481</b>



## Audit Report & Annual Accounts 2020-2021

(In ₹)

SCHEDULE - 11 CURRENT ASSETS LOANS ADVANCES ETC., Contd.	Plan Grant		Subsidy Grant		Earmarked		Total	
	Current year	Previous year	Current year	Previous year	Current year	Previous year	Current year	Previous year
<b>b) Prepayment</b>								
Petro Card Advance-(Prepaid-Petrol Advance)	11,00,001	8,24,231	-				11,00,001	8,24,231
Contingency Advance	58,15,702	63,94,095	-				58,15,702	63,94,095
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	-				1,496	1,496
Advance for exhibition	1,73,281	1,61,225	-				1,73,281	1,61,225
Advance with VAT	4,83,490	4,83,490	-				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
<b>c) Others</b>								
Reversal of time Barred Cheque./EFT	6,21,043	6,21,043	-				6,21,043	6,21,043
Rent Advance	1,20,000	1,20,000	-				1,20,000	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	21,57,802	14,82,225	-				21,57,802	14,82,225
Receivable from Plan A/c (IEBR)				25,940				25,940
Transfer of Funds	1,01,53,609	1,06,64,615	3,96,818	2,45,500			1,05,50,427	1,09,10,115
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	1,77,000			1,27,000	1,77,000
TDS on Flexi to be reversed	-		4,28,439	4,28,439			4,28,439	4,28,439
PF advance (recoverable)	-		-		10,99,769	14,58,594	10,99,769	14,58,594
IT Officers and Staff	4,69,749	4,85,552	-					
EPF Employees Contribution	-		-					
Income Tax refund					1,70,034	1,70,034	1,70,034	1,70,034
<b>TOTAL</b>	<b>3,75,84,592</b>	<b>3,09,69,870</b>	<b>9,78,197</b>	<b>8,76,879</b>	<b>12,69,803</b>	<b>16,28,628</b>	<b>3,93,62,843</b>	<b>3,29,89,825</b>
<b>3. INCOME ACCRUED</b>								
Interest Accrued not due on Loan to Staff	34,38,491	34,38,491	-				34,38,491	34,38,491
Interest accrued on SB accounts	-		-					
Accrued interest on deposits	-		-		1,38,68,571	2,70,92,311	1,38,68,571	2,70,92,311
Interest Accrued on Staff Advances due for recovery and in progress	3,33,818	3,34,819	-				3,33,818	3,34,819
Accrued Interest - on Flexi account	71,52,565	71,52,565	-				71,52,565	71,52,565
<b>TOTAL</b>	<b>1,09,24,874</b>	<b>1,09,25,875</b>	<b>-</b>	<b>-</b>	<b>1,38,68,571</b>	<b>2,70,92,311</b>	<b>2,47,93,445</b>	<b>3,80,18,186</b>
<b>TOTAL (B)</b>	<b>5,51,99,815</b>	<b>4,54,12,007</b>	<b>9,78,197</b>	<b>8,76,879</b>	<b>1,51,38,374</b>	<b>2,87,20,939</b>	<b>6,89,06,637</b>	<b>7,45,24,273</b>
<b>TOTAL (A+B)</b>	<b>67,24,72,001</b>	<b>67,18,83,452</b>	<b>11,44,32,070</b>	<b>10,60,50,761</b>	<b>2,79,20,106</b>	<b>13,52,93,576</b>	<b>81,48,24,176</b>	<b>91,32,27,789</b>

Deputy Secretary (Accounts)



**COFFEE BOARD BENGALURU  
DETAILS OF TERM DEPOSITS AS ON 31.03.2021**

Annexure to Schedule - 9

(In ₹)

**A. PROVIDENT FUND ACCOUNTS**

SI No.	Name of the Bank	Period	Rate of Interest	Amount	Interest Accrued up to 31.03.2021
1	Union Bank of India ,Cooke Town Branch	19.05.2020 to 19.05.2021	5.75%	1,00,00,000	4,97,808
2	Union Bank of India ,Gandhi Nagar Branch	19.05.2020 to 19.05.2021	5.75%	1,00,00,000	4,97,808
3	Canara Bank, Infantry Road Branch	19.05.2020 to 19.05.2021	5.75%	1,00,00,000	4,97,808
4	Union Bank of India ,Cooke Town Branch	19.1.2020 to 19.11.2021	5.25%	1,75,00,000	5,85,267
5	Canara Bank, Infantry Road Branch	19.1.2020 to 19.11.2021	5.25%	1,75,00,000	5,85,267
6	Canara Bank, Infantry Road Branch	23.02.2021 to 23.02.2022	5.00%	9,37,00,000	4,62,082
7	Union Bank of India ,Cooke Town Branch	2.03.2021 to 02.03.2022	5.25%	19,63,00,000	8,18,813
			<b>Total</b>	<b>35,50,00,000</b>	<b>39,44,853</b>

**B. PENSION FUND**

1	Canara Bank, Infantry Road Branch	25.08.2020-31.03.2021	5.40%	1,95,00,000	6,30,074
		26.08.2020-31.03.2021	5.40%	10,00,000	32,164
2	Union Bank of India ,(Andra Bank) Cooke Town Branch	25.08.2020-31.03.2021	5.40%	1,95,00,000	6,30,074
		26.08.2020-31.03.2021	5.40%	10,00,000	32,164
3	Indian Overseas Bank, Infantry Road Branch	28.05.2020-31.03.2021	5.70%	1,99,00,000	9,54,548
		29.05.2020-31.03.2021	5.70%	1,99,00,000	9,51,448
		30.05.2020-31.03.2021	5.70%	1,99,00,000	9,48,349
		01.06.2020-31.03.2021	5.70%	1,99,00,000	9,42,151
		02.06.2020-31.03.2021	5.70%	1,99,00,000	9,39,052
		03.06.2020-31.03.2021	5.70%	1,98,99,953	9,35,950
		04.06.2020-31.03.2021	5.70%	1,99,00,000	9,32,853
		08.06.2020-31.03.2021	5.60%	1,99,00,000	9,04,308
4	Union Bank of India ,(Andra Bank) Cooke Town Branch	03.03.2021-31.03.2021	5.25%	2,81,51,846	1,13,549
		<b>Total</b>		<b>24,77,32,871</b>	<b>98,49,175</b>

**C. NATIONAL PENSION SCHEME**

1	Canara Bank, Infantry Road Br. Bangalore	10.08.2020 to 31.3.2021	5.51%	21,16,031	74,543
			<b>Total</b>	21,16,031	74,543
	<b>Grand Total of Deposits under Endowment Fund(Total A to C)</b>			<b>60,48,48,902</b>	<b>1,38,68,571</b>

Deputy Secretary (Accounts)



## Audit Report & Annual Accounts 2020-2021

### COFFEE BOARD BENGALURU SCHEDULES FORMING PART OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31.03.2021

(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	1,17,07,047	3,12,26,089			1,17,07,047	3,12,26,089
Sale of Coffee Powder	28,26,005	57,89,281			28,26,005	57,89,281
Sale of Caterings	14,97,543	86,69,711			14,97,543	86,69,711
Sale of Mineral Water	-				-	
Sale of SS Coffee Filter	4,66,310	3,45,169			4,66,310	3,45,169
<b>TOTAL</b>	<b>16496905</b>	<b>46030250</b>	<b>0</b>	<b>0</b>	<b>16496905</b>	<b>46030250</b>

SCHEDULE - 13 GRANTS/ SUBSIDIES						
Plan Grant in Aid General (ONER) Scheme	11,00,00,000	18,62,00,000			11,00,00,000	18,62,00,000
Plan Grant in Aid General(NER)	6,79,00,000	6,79,00,000			6,79,00,000	6,79,00,000
Grant in Aid <b>SAP</b>	80,00,000	1,50,00,000			80,00,000	1,50,00,000
Plan Grant in Aid General (Admn)	10,00,00,000	20,00,00,000			10,00,00,000	20,00,00,000
Plan Grant in Aid Salary	1,13,20,00,000	1,23,47,00,000			1,13,20,00,000	1,23,47,00,000
Plan Grant in Aid TIES	-	2,92,11,548				2,92,11,548
Subsidy (ONER)	-		24,00,00,000	26,83,50,000	24,00,00,000	26,83,50,000
SC Sub-Plan	-		3,30,00,000	1,32,25,000	3,30,00,000	1,32,25,000
Tribal Area Sub Plan	-		6,40,00,000	6,10,00,000	6,40,00,000	6,10,00,000
Subsidy (NER)	-		3,65,00,000	4,00,00,000	3,65,00,000	4,00,00,000
<b>TOTAL</b>	<b>1417900000</b>	<b>1733011548</b>	<b>373500000</b>	<b>382575000</b>	<b>1791400000</b>	<b>2115586548</b>

SCHEDULE 14: Fees/ Subscriptions					<b>NIL</b>	<b>NIL</b>
----------------------------------	--	--	--	--	------------	------------

SCHEDULE 15: Income from Investments (Income on investments from earmarked/endowment funds transferred to funds.)					<b>NIL</b>	<b>NIL</b>
---	--	--	--	--	------------	------------

SCHEDULE 16: Income from Royalty, Publication etc.					<b>NIL</b>	<b>NIL</b>
--	--	--	--	--	------------	------------

SCHEDULE - 17 INTEREST EARNED						
On Savings Accounts		2,93,396	-			2,93,396
On Term Deposits		-	-			-
On Flexi Deposits	1,46,39,813	1,85,54,413	4,04,741		1,50,44,554	1,85,54,413
<b>2. On Loans - Employees</b>					-	-
Interest on advances to staff	6,708	12,44,931			6,708	12,44,931
Penal Interest (Staff Advance)	85,108	1,351			85,108	1,351



## Audit Report & Annual Accounts 2020-2021

(In ₹)

SCHEDULE - 17 INTEREST EARNED Contd.	Plan Grant		Subsidy Grant		Total	
	Current year	Previous year	Current year	Previous year	Current year	Previous year
<b>3. Others</b>					-	-
Miscellaneous					-	-
Interest on Short term deposit	-				-	-
<b>TOTAL</b>	<b>14731629</b>	<b>20094091</b>	<b>404741</b>		<b>15136370</b>	<b>20094091</b>

SCHEDULE - 18 OTHER INCOME						
1. Profit on sale/ Disposal of Assets (disposal of old Vehicles)	-					
a) Owned Assets	-	14,72,976				14,72,976
<b>2. MISCELLANEOUS INCOME</b>						-
Support for Coffee Curing Works						-
Rent	2,06,79,211	1,79,04,600			2,06,79,211	1,79,04,600
Sale of unserviceable article	-				-	-
Miscellaneous Receipts	26,68,200	18,72,892	94,206	2,98,355	27,62,406	21,71,247
License Fee & Quarters Rent	5,72,851				5,72,851	-
Central Government Agencies	6,15,492				6,15,492	-
Funds from ICO London	-				-	-
WCR Project	1,42,421				1,42,421	-
NBSS & LUP Project	5,00,000				5,00,000	-
Funds From IIHR Borer Project	-	3,20,331			-	3,20,331
Funds from Farmer Producer Organisation	-				-	-
Funds from PLACROSYM	-	2,53,010			-	2,53,010
RTI	250				250	-
IEBR	4,99,62,485	6,40,59,523			4,99,62,485	6,40,59,523
Cash Handling Charges	28,740				28,740	-
IEBR Non Plan	-				-	-
Guest House Rent	-				-	-
Letter of Credit (LC Ties)- Interest	43,058				43,058	-
Proceeds of Pool Coffee Market Support	-			1,48,72,707	-	1,48,72,707
Reimbursement of Maintenance Charges	-				-	-
Cost inflation index Value (Land acquisition)	-				-	-
<b>TOTAL</b>	<b>7,52,12,708</b>	<b>8,58,83,332</b>	<b>94,206</b>	<b>1,51,71,062</b>	<b>7,53,06,914</b>	<b>10,10,54,394</b>

SCHEDULE - 19 Increase (decrease) in stock of Finished goods and works-in-Progress						
<b>A) CL. STOCK AS ON 31-03-2021</b>						
Books & Publication	5,22,740	8,31,935			5,22,740	8,31,935



## Audit Report & Annual Accounts 2020-2021

### COFFEE BOARD BENGALURU SCHEDULES FORMING PART OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31.03.2021

SCHEDULE - 19 Increase (decrease) in stock of Finished goods and works-in-Progress Contd.	Plan Grant		Subsidy Grant		Total	
	Current year	Previous year	Current year	Previous year	Current year	Previous year
Coffee Stock (Raw)	1,54,74,702	1,19,72,504			1,54,74,702	1,19,72,504
Fertilizers & Chemicals	29,02,714	2,37,185			29,02,714	2,37,185
Broca Traps and Lure	9,78,954	12,25,060			9,78,954	12,25,060
Other Estate Products	2,16,960	13,87,461			2,16,960	13,87,461
Consumables	-	4,63,538			-	4,63,538
SS Coffee Filter	-	1,000			-	1,000
Seed Coffee	-	3,51,500			-	3,51,500
<b>TOTAL (A)</b>	<b>2,00,96,070</b>	<b>1,64,70,183</b>			<b>2,00,96,070</b>	<b>1,64,70,183</b>

<b>B) Less: OPENING STOCK AS ON 01-04-2020</b>						
Books & Publications	8,31,935	6,53,684			8,31,935	6,53,684
Coffee Stock (Raw)	1,19,72,504	1,40,67,840			1,19,72,504	1,40,67,840
Fertilizers & Chemicals	2,37,185	20,23,478			2,37,185	20,23,478
Broca Traps and Lure	12,25,060	21,82,535			12,25,060	21,82,535
Other Estate Products	13,87,461	24,46,410			13,87,461	24,46,410
SS Coffee Filter	4,63,538	1,33,100			4,63,538	1,33,100
Seed Coffee	1,000	4,32,500			1,000	4,32,500
Consumables	3,51,500	7,85,149			3,51,500	7,85,149
<b>TOTAL (B)</b>	<b>1,64,70,183</b>	<b>2,27,24,696</b>			<b>1,64,70,183</b>	<b>2,27,24,696</b>
<b>NET INCREASE/ DECREASE(A-B)</b>	<b>36,25,887</b>	<b>-62,54,513</b>			<b>36,25,887</b>	<b>-62,54,513</b>

<b>SCHEDULE - 20 ESTABLISHMENT EXPENSES</b>						
<b>A. SALARIES AND WAGES</b>						
2. Pay of Establishment - Basic Pay	33,18,17,611	35,45,36,936			33,18,17,611	35,45,36,936
1. Dearness Allowance	6,01,24,183	5,82,47,934			6,01,24,183	5,82,47,934
2. Other Allowances	5,55,39,853	6,50,97,798			5,55,39,853	6,50,97,798
8. Deputation Allowance	1,88,005	1,33,470			1,88,005	1,33,470
6. MACPS Arrears	-	21,88,038			-	21,88,038
<b>TOTAL</b>	<b>44,76,69,652</b>	<b>48,02,04,176</b>			<b>44,76,69,652</b>	<b>48,02,04,176</b>
<b>B. Exp. on Employees Retirement and Terminal Benefits</b>						
Payments to Pension Fund	74,37,60,000	82,30,10,000			74,37,60,000	82,30,10,000
Pension Contribution (Deputees)	10,02,296	5,24,899			10,02,296	5,24,899
New Pension Scheme Board's Share	1,09,76,516	1,16,93,219			1,09,76,516	1,16,93,219
Leave Salary Contribution (Deputees)	6,32,390	9,90,096			6,32,390	9,90,096
Gratuity Contribution	-	1,09,702			-	1,09,702



## Audit Report & Annual Accounts 2020-2021

SCHEDULE - 20 ESTABLISHMENT EXPENSES Contd.	Plan Grant		Subsidy Grant		Total	
	Current year	Previous year	Current year	Previous year	Current year	Previous year
Leave Encashment (Retirement)	2,17,40,965	3,24,64,885			2,17,40,965	3,24,64,885
<b>TOTAL</b>	<b>77,81,12,167</b>	<b>86,87,92,801</b>			<b>77,81,12,167</b>	<b>86,87,92,801</b>
<b>B. Allowances &amp; Bonus (Administration Expenses)</b>					-	-
3. Bonus		25,94,605			-	25,94,605
4. Leave Travel Concession (LTC)	69,92,414	30,05,144			69,92,414	30,05,144
5. Medical Reimbursement	68,20,755	81,26,349			68,20,755	81,26,349
6. CEA/Tuition Fee/Hostel Subsidy	34,20,933	70,87,115			34,20,933	70,87,115
7. Overtime Allowance	2,36,578	2,63,503			2,36,578	2,63,503
9. Honorarium & Cash Awards	2,36,000	2,55,600			2,36,000	2,55,600
<b>TOTAL</b>	<b>1,77,06,680</b>	<b>2,13,32,316</b>			<b>1,77,06,680</b>	<b>2,13,32,316</b>
					-	-
<b>D. Other expenses on Employees</b>					-	-
Training					-	-
Uniforms	12,46,661	11,64,850			12,46,661	11,64,850
<b>TOTAL</b>	<b>12,46,661</b>	<b>11,64,850</b>			<b>12,46,661</b>	<b>11,64,850</b>
<b>GRAND TOTAL</b>	<b>1,22,70,28,480</b>	<b>1,37,14,94,143</b>			<b>- 1,22,70,28,480</b>	<b>1,37,14,94,143</b>

SCHEDULE 21 : OTHER ADMINISTRATIVE EXPENSES ETC.,						
Purchase of Consumables/ Ingredients	1,11,919	68,29,600			1,11,919	68,29,600
Purchase of Gas		14,15,491			-	14,15,491
Purchase of Milk		56,37,573			-	56,37,573
Purchase of Sugar		12,24,052			-	12,24,052
Purchase of raw Coffee	73,54,455	52,69,355			73,54,455	52,69,355
Purchase of Gunny Bags	7,875	-			7,875	-
Purchase of Polythene Bags		50,512			-	50,512
Purchase of Packing Materials		23,80,561			-	23,80,561
Crockery & Cutlery		4,21,912			-	4,21,912
Freight Transport & Cooly Charges	-	-	-	-	-	-
Roasting of Coffee Seeds	-	3,07,132	-	-	-	3,07,132
Rent Payment	83,71,486	99,56,703			83,71,486	99,56,703
Procurement of Coffee from Research and Extension Departments.	-	-			-	-
Advertisement on publicity on coffee	72,890	-			72,890	-
Water Charges ICD/ICH	12,11,111	-			12,11,111	-
TDS on GST	-	3,21,779			-	3,21,779
TDS on Flexi Interest	1,98,086	-			1,98,086	-
Wages to Data Entry Operators	36,03,961	42,32,431			36,03,961	42,32,431



## Audit Report & Annual Accounts 2020-2021

(In ₹)

SCHEDULE - 21 OTHER ADMINISTRATIVE EXPENSES ETC., Contd.	Plan Grant		Subsidy Grant		Total	
	Current year	Previous year	Current year	Previous year	Current year	Previous year
Wages to Contract labours	11,28,746	4,68,30,162			11,28,746	4,68,30,162
Professional Charges	9,10,833	16,30,710			9,10,833	16,30,710
Consultants remuneration	52,88,994	98,75,524			52,88,994	98,75,524
Electricity Charges	73,84,184	83,17,108			73,84,184	83,17,108
Repairs & Maintenance of office/lab equipment	16,22,426	11,44,012			16,22,426	11,44,012
Building Maintenance Charges	28,84,226	16,48,754			28,84,226	16,48,754
Travelling Allowance (Non officials)	29,993	54,787			29,993	54,787
Guest House Maintenance	97,182	1,14,073			97,182	1,14,073
Maintenance of Computer	8,37,141	8,07,411			8,37,141	8,07,411
Maintenance of Vehicles	68,21,865	40,56,831			68,21,865	40,56,831
Wages to Casual Driver	21,85,578	34,89,299			21,85,578	34,89,299
Postage & Telegram	6,96,630	11,24,613			6,96,630	11,24,613
Telephone Charges	29,53,737	28,77,465			29,53,737	28,77,465
Transport & Vehicle hire charges	3,97,833	71,49,760			3,97,833	71,49,760
Watch & Ward	97,58,818	1,16,58,493			97,58,818	1,16,58,493
Printing & Stationery	26,47,822	34,78,163			26,47,822	34,78,163
Office Consumables/Materials	4,14,099	6,34,136			4,14,099	6,34,136
Travelling Allowance (Board Members)	5,70,614	92,432			5,70,614	92,432
Expenditure on Board Members Meetings	2,47,949	3,80,232			2,47,949	3,80,232
Hospitality Charges	14,68,380	21,44,028			14,68,380	21,44,028
Press Advertisement	4,13,232	5,73,083			4,13,232	5,73,083
Seminar Meetings	28,90,677	-			28,90,677	-
Incidentals	20,61,313	15,16,009			20,61,313	15,16,009
Bank Charges	1,70,662	3,14,823			1,70,662	3,14,823
Legal Charges	9,82,964	7,77,200			9,82,964	7,77,200
Hindi teaching Scheme	1,21,993	2,04,027			1,21,993	2,04,027
Periodicals & Reference Books	2,59,311	3,52,794			2,59,311	3,52,794
Water Charges	-	11,56,973			-	11,56,973
Library Maintenance Periodicals Etc.	-	81,483			-	81,483
Brokerage & Commission	-	-			-	-
Taxes & Rates (Local Authority) & Registration etc.,	30,04,231	19,67,837			30,04,231	19,67,837
Insurance on Buildings, Equipments and DV	16,34,311	1,18,356			16,34,311	1,18,356
House keeping charges	-	76,45,884			-	76,45,884
Honorarium (Non-Officials)	-	-			-	-
Fringe Benefit	1,33,989	-			1,33,989	-
Audit Fees	-	7,36,980			-	7,36,980
Maintenance of Plant and Machinery	-	-			-	-
Expenditure on Parliamentary Committee	12,000	7,52,087			12,000	7,52,087



## Audit Report & Annual Accounts 2020-2021

(In ₹)

SCHEDULE - 21 OTHER ADMINISTRATIVE EXPENSES ETC., Contd.	Plan Grant		Subsidy Grant		Total	
	Current year	Previous year	Current year	Previous year	Current year	Previous year
Membership /Retainership/ Subscription	6,39,301	-			6,39,301	-
<b>B. Allowances &amp; Bonus (Administration Expenses)</b>	<b>1,77,06,680</b>	<b>-</b>				<b>-</b>
<b>Grand Total A+B</b>	<b>9,93,09,497</b>	<b>16,17,52,630</b>		<b>-</b>	<b>9,93,09,497</b>	<b>16,17,52,630</b>

SCHEDULE 22 : EXPENDITURE UNDER PLAN SCHEMES/ COMPONENTS (Revenue)						
Direct Expenditure under Scheme components	9,53,05,449	11,04,05,455	37,35,00,000	40,53,18,131	46,88,05,449	51,57,23,586
Direct Expenditure under Scheme components SAP	1,03,90,736	19,02,945			1,03,90,736	19,02,945
Direct Expenditure under Scheme components TIES	58,10,197	58,410			58,10,197	58,410
<b>Total</b>	<b>11,15,06,382</b>	<b>11,23,66,810</b>	<b>37,35,00,000</b>	<b>40,53,18,131</b>	<b>48,50,06,382</b>	<b>51,76,84,941</b>

SCHEDULE 23 :						

Deputy Secretary (Accounts)



## Audit Report & Annual Accounts 2020-2021

### COFFEE BOARD BENGALURU CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR 2020-21

(In ₹)

Receipts	Plan Grant	Subsidy Grant	Current year	Previous year
<b>1. Opening Balances</b>				0
a) Cash in hand				0
Head Office		-	-	11,249
Field Offices			-	36,232
b) Cash in Transit		-	-	-
c) Bank Balances			-	-
i) In current account			-	-
Head Office	59,11,67,582	1,23,06,188	<b>60,34,73,770</b>	11,61,22,117
Field Offices	20,61,381	45,55,862	<b>66,17,243</b>	75,73,947
ii) In deposit accounts		-	-	-
iii) In Savings accounts -Field		10,001	<b>10,001</b>	59,983
iv) In Flexi account			-	-
Head Office		-	-	35,65,26,175
Field Offices	-		-	
in Flexi Accounts			-	-
<b>II. Grants Received</b>			-	-
<b>General Fund</b>			-	-
a) Grant in Aid General (ONER)	10,00,00,000		<b>10,00,00,000</b>	20,00,00,000
b) Grant in Aid (NER)	6,79,00,000		<b>6,79,00,000</b>	6,79,00,000
c) Creation of Capital Asset (ONER)	50,00,000		<b>50,00,000</b>	1,00,00,000
d) Creation of Capital Asset(NER)	1,00,000		<b>1,00,000</b>	1,00,000
e) Grant in Aid Salaries (ONER)	1,13,20,00,000		<b>1,13,20,00,000</b>	1,23,47,00,000
f) Grant in Aid General (ONER)Scheme	11,00,00,000		<b>11,00,00,000</b>	20,00,00,000
g) Grant in Aid Swachhata Action ProgrammeSAP	80,00,000		<b>80,00,000</b>	1,50,00,000
h) Grant in Aid General Subsidy (ONER)		24,00,00,000	<b>24,00,00,000</b>	26,83,50,000
i) Grants in Aid General Subsidy SC Sub Plan		3,30,00,000	<b>3,30,00,000</b>	1,32,25,000
j) Grant in Aid -TASP		6,40,00,000	<b>6,40,00,000</b>	6,10,00,000
k) Grant in Aid General Subsidy (NER)		4,00,00,000	<b>4,00,00,000</b>	4,00,00,000

## Audit Report & Annual Accounts 2020-2021



(In ₹)

Receipts	Plan 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	7,99,859	-	<b>7,99,859</b>	-
c) On SB Account	1,239	-	<b>1,239</b>	2,93,396
d) On Flexi Deposits	1,78,00,095	1,72,496	<b>1,79,72,591</b>	1,38,39,739
e) On SB Account Penal Interest	222	-	<b>222</b>	-
f) Interest on deposit (VAT)		-	-	-
<b>V. Other Income</b>			-	-
a) IEBR (value of coffee & others)	5,39,86,099	-	<b>5,39,86,099</b>	2,20,19,225
b) Income from sales & Service	6,01,96,362	-	<b>6,01,96,362</b>	4,58,96,320
c) Credit Sales (Realisation)		-	-	3,07,69,244
d) Plan (IEBR)		-	-	51,99,586
e) Rent	1,99,88,374	-	<b>1,99,88,374</b>	79,86,312
f) Other Grants & Aids	1,49,14,931		<b>1,49,14,931</b>	
g) Miscellaneous receipts	29,42,801	94,206	<b>30,37,007</b>	94,12,124
h) Others		4,04,741	<b>4,04,741</b>	62,88,340
<b>VI. Amount Borrowed</b>			-	1,43,41,485
<b>VII. Any other receipts</b>			-	-
a) NER Market Support - Sales realisation		78,55,351	<b>78,55,351</b>	10,67,000
b) Pay bill recoveries	10,81,70,526	-	<b>10,81,70,526</b>	7,22,43,818
c) Other Receipts/Advance	5,10,166	4,50,281	<b>9,60,447</b>	2,92,34,451
d) Loans & Advances to staff	56,61,63,926	-	<b>56,61,63,926</b>	1,18,29,350
e) Fund Transfers	18,23,44,289	33,16,838	<b>18,56,61,127</b>	-
f) Reversal of unmaterialised EFT/DD/ Cheque		1,85,571	<b>1,85,571</b>	52,90,065
g) Other Transfer of Funds IEBR		-	-	-
h) Liabilities & Provision	3,46,21,211	-	<b>3,46,21,211</b>	
<b>TOTAL</b>	<b>3,07,86,69,063</b>	<b>40,63,51,535</b>	<b>3,48,50,20,598</b>	<b>2,86,63,15,158</b>



## Audit Report & Annual Accounts 2020-2021

### COFFEE BOARD BENGALURU CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR 2020-21

(In ₹)

Payments	Plan Grant	Subsidy Grant	Current year	Previous year
<b>I. Expenses</b>			0	
a) Establishment Expenses	1,23,33,82,771		1233382771	1,31,31,44,870
b) Administrative Expenses	10,29,10,788		102910788	8,38,23,575
<b>II. Payments made against funds for various Projects</b>			0	
TIES	58,10,197		5810197	9,35,79,546
a) Scheme Expenditure	10,39,48,430	24,51,67,471	349115901	51,81,60,046
b) Loans & Advances to staff	61,29,77,892		612977892	1,09,37,000
c) Board's Pension Fund			0	-
d) Swachhata Action Programme	1,09,52,883		10952883	-
e) NER		3,77,92,742	37792742	4,02,89,414
f) Market Support (NER)		86,91,338	8691338	1,78,01,813
<b>III. Investments and deposits made</b>			0	-
<b>IV. Expenditure on Fixed Assets &amp; Capital Work-in-Progress</b>			0	
a) Purchase of Fixed Assets	5,45,09,077		54509077	1,08,28,061
<b>V. Refund of Surplus money/loans</b>			0	
a) Refund of unutilised Govt. Grant	5,27,14,000		52714000	-
b) NER Grants			0	-
c) SC Sub Plan Grants		3,30,00,000	33000000	29,89,000
d) TASP		5,02,78,571	50278571	-
<b>VI. Finance Charges (Interest)</b>			0	-
<b>VII. Other Payments (Specify)</b>			0	
a) Refund of Grant to Govt. of India		35,00,000	3500000	-
b) Remittance - Pay bill recoveries	10,81,17,307		108117307	18,46,72,089
c) Other - Payments & Advances etc.		7,74,095	774095	1,64,21,588
d) Staff advance etc.,			0	89,45,593

## Audit Report & Annual Accounts 2020-2021



(In ₹)

Payments	Plan Grant	Subsidy Grant	Current year	Previous year
e) Unmaterialised EFT/DD/ Cheque(Reversal)	4,16,18,930	1,53,277	4,17,72,207	49,12,797
f) TDS on Flexi			0	3,42,585
g) Other Reciepts & Payments	11,65,508		11,65,508	-
h) Fund Transfer	16,43,93,752		16,43,93,752	-
i) EMD			0	96,79,888
K) Other Grants & Aids	77,53,425		77,53,425	
<b>VIII. Closing Balances</b>			0	
a) Cash in hand Head Office			0	2,454
b) Cash in hand Field Office			0	48,522
c) Cash in Transit			0	-
<b>IX. Bank Balances</b>				
i) In current account			0	
a) In Head office	57,05,06,324	2,23,25,534	59,28,31,858	39,37,52,230
b) In Field Office	79,07,779	46,68,507	1,25,76,286	72,75,005
ii) In deposit accounts			0	-
iii) In Savings accounts -Field			0	59,983
iv) In Flexi account			0	
a) In Head office			0	14,86,49,099
b) In Field Office			0	-
<b>TOTAL</b>	<b>3,07,86,69,063</b>	<b>40,63,51,535</b>	<b>3,48,50,20,598</b>	<b>2,86,63,15,158</b>

Deputy Secretary (Accounts)

Deputy Director (Accounts)

Director of Finance



## Audit Report & Annual Accounts 2020-2021

### COFFEE BOARD BENGALURU CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT OF EARMARKED FUNDS FOR THE YEAR 2020-21

(In ₹)

Receipts	Current Year	Previous Year	Payments	Current Year	Previous Year
<b>1. Opening Balances</b>			I. Expenses		
a) Cash in hand	170	170	a) Establishment Expenses	76,40,75,496	92,01,97,986
b) Bank Balances			b) Administrative Expenses	8,90,031	145
i) In current account			c) New Pension Scheme Payments	2,17,16,982	2,23,58,958
ii) In deposit accounts	54,26,22,785	71,60,76,829	d) Provident Fund Advance		1,00,000
iii) Savings accounts	10,65,82,149	2,77,66,356	e) Prov. Fund Final Withdrawal	5,66,18,000	5,56,21,200
iv) Flexi Account			f) Provident Fund/Other funds Final Settlement	3,81,10,991	4,60,91,322
<b>II. Grants Received</b>			<b>II. Payments made against funds for various Projects</b>		
<b>III. 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	70,90,23,990	79,83,10,000	<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	4,68,45,787	5,15,20,894	a) To the Government of India		
b) On SB Account	9,49,292	18,36,491	b) To other providers		
Flexi Account			c) Remittance of Coffee Board dues		
<b>V. Other Income</b>			d) Remittance of Society dues		4,61,401
CB Pool Fund Marketing A/cs.			<b>VII. Other Payments (Specify)</b>		
a) Other Income/FD Maturity			a) Final Settlement GSLI	26,99,926	32,82,852
b) Repairs & Maintenance off Building			b) Remittance/Pay bill Recoveries		



## Audit Report & Annual Accounts 2020-2021

(In ₹)

Receipts	Current year	Previous year	Payments	Current year	Previous year
c) Subscription and Premium	7,05,63,939	7,59,53,870	c) Other - Payments & Advances etc.	3,63,525	
d) P F Refund of advance	3,58,825	4,61,401	d) Miscellaneous		
e) With held amount/ recovery of Govt. / Society dues		4,71,920	e) Other Payments		
f) Other Receipts	5,23,135		f) Remittance of withheld amount/recovery of Govt./Society dues		
Employees Contribution (New Pension Scheme)	1,09,18,910		g) TDS Flexi to be reversed		
			<b>VIII. Closing Balances</b>		
<b>VII. Any other receipts (give details)</b>	1,11,17,461	1,16,49,600	a) Cash in hand	170	170
a) Receipts by transfer from units			b) Cash in Transit		
b) Settlement received from LIC	25,99,311	1,06,40,537	c) Bank Balances		
c) Other Receipts/ Advance			i) In current account		
d) TDS flexi to be reversed		25,86,899	ii) In deposit accounts	60,48,48,902	54,26,22,785
		34,320	iii) In Savings accounts	1,27,81,732	10,65,72,469
			iv) In Flexi Account		
<b>TOTAL</b>	<b>1,50,21,05,754</b>	<b>1,69,73,09,287</b>	<b>TOTAL</b>	<b>1,50,21,05,754</b>	<b>1,69,73,09,287</b>

Deputy Secretary (Accounts)

Deputy Director (Accounts)

Director of Finance



## Audit Report & Annual Accounts 2020-2021

### COFFEE BOARD BENGALURU CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT OF EARMARKED FUNDS FOR THE YEAR 2020-21

(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	19,26,44,731	19,78,054	34,80,00,000				54,26,22,785
iii) Savings accounts	9,77,28,569	9,54,318	54,71,140	18,923	5,43,914	18,65,285	10,65,82,149
iv) In Flexi account							
<b>II. Grants Received</b>							
<b>iii. General Fund</b>							
a) From Govt. of India PLAN							-
b) From Govt. of India NON PLAN	70,90,23,990						70,90,23,990
d) Govt of India PSF Trust							
e) Grant in aid							
f) Fees & Subscriptions							
<b>IV. Interest Received</b>							
a) On Bank deposits	1,49,46,943	1,37,977	3,17,60,867				4,68,45,787
b) On SB Account		76,866	8,00,909		14,871	56,646	9,49,292
c) On Flexi account							
<b>V. Other Income</b>							
CB Pool Fund Marketing A/cs.							
a) Oher Income/FD Maturity							
b) Repairs and Maintenance of Buildings							
c) Subscription and Premia			7,01,96,919		720	3,66,300	7,05,63,939



## Audit Report & Annual Accounts 2020-2021

(In ₹)

Receipts	Pension	New Pension	PF	Editorial Committee	Benevolent Fund	GSLI	Current Year
	1	2	3	4	5	6	
d) Recovery from retirement benefits/society dues							
e) P F Refund of advance			3,58,825				3,58,825
f) With held amount							
g) Other Receipts / flexi	5,23,135						5,23,135
Employees Contribution (New Pension Scheme)		1,09,18,910					1,09,18,910
<b>VII. Any other receipts (give details)</b>	1,98,551	1,09,18,910					1,11,17,461
a) Receipts by transfer from units							
b) TDS on flexi (to be reversed)							
c) Settlement received from LIC						25,99,311	25,99,311
d) Other Receipts/ Advance -							
<b>TOTAL</b>	<b>1,01,50,65,919</b>	<b>2,49,85,035</b>	<b>45,65,88,660</b>	<b>19,092</b>	<b>5,59,505</b>	<b>48,87,542</b>	<b>1,50,21,05,754</b>

Deputy Secretary (Accounts)



## Audit Report & Annual Accounts 2020-2021

### COFFEE BOARD BENGALURU CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT OF EARMARKED FUNDS FOR THE YEAR 2020-21

(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)	76,40,75,496						76,40,75,496
b) Administrative Expenses	8,90,031						8,90,031
c) Pension Payments (Remittance to NPS Trust Account)							
d) Provident Fund Advance							
e) Prov. Fund Final Withdrawal			5,66,18,000				5,66,18,000
f) Provident Fund/ Other funds Final Settlement			3,81,10,991				3,81,10,991
<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						26,99,926	26,99,926
b) Remittance/Pay bill Recoveries		2,17,16,982					2,17,16,982
c) Other - Payments & Advances etc.						3,63,525	3,63,525



## Audit Report & Annual Accounts 2020-2021

(In ₹)

Payments	Pension	New Pension	PF	Editorial Committee	Benevolent Fund	GSLI	Current Year
	1	2	3	4	5	6	
d) Miscellaneous							
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	24,77,32,871	21,16,031	35,50,00,000				60,48,48,902
iii) Savings accounts	23,67,521	11,52,022	68,59,669	18,923	5,59,505	18,24,091	1,27,81,732
<b>TOTAL</b>	<b>1,01,50,65,919</b>	<b>2,49,85,035</b>	<b>45,65,88,660</b>	<b>19,092</b>	<b>5,59,505</b>	<b>48,87,542</b>	<b>1,50,21,05,754</b>

Deputy Secretary (Accounts)



**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 Canara Bank throughout the country. 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. AmbedkarVeedhi, 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 2020-2021

- (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
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 the 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.



## Audit Report & Annual Accounts 2020-2021

---

---

### 12. Employee Benefits:

- (a) Though the Board is an autonomous body, working under the Ministry of Commerce & Industry, the following rules are applicable to all the employees of the Coffee Board with effect from 22nd December 2007 vide Circular No. ADM/EB.I/2007-08/6117 dated 31.03.2008.
- i. The Central Civil Services (Conduct) Rules, 1964
  - ii. The Central Civil Services (Temporary Service) Rules, 1965
  - iii. The General Provident Fund (Central Services) Rules, 1960
  - iv. The Office Memoranda/Orders issued for Central Government Employees on probation on appointment since 1959; and
  - v. The Office Memoranda/Orders issued for Central Government Offices on Staff Car.
- (b) CCS Pension Rules as applicable for Employees of the Board as per Rule 31A of Coffee Rules, 1955.
- (c) All the benefits such as HBA, CPA, Personal Computer Advance, etc., are being granted as per the Central Government Rules to the Employees of the Board. Interest on these advances is being charged as per the rates prescribed by the Central Government.

### 13. Exemption from Income Tax:

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

**DIRECTOR OF FINANCE**



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

**General Fund:**

1. The funds allocated by the Govt. of India for the year 2020-21 to the Board was ₹180.00 crore and it was released as below:

₹ in Crores

i	Grants-in-aid – ONER (Admn)	10.00
ii	Creation of Capital Assets – ONER	0.50
iii	Grants-in-aid – NER	6.79
iv	Creation of Capital Assets – NER	0.01
v	Grants-in-aid – Subsidies ONER	24.00
vi	Grants-in-aid - Subsidy NER	4.00
vii	S C Sub-Plan – Subsidy	3.30
viii	Grants-in-aid - General (Schemes)	11.00
xi	Grants-in-aid - Salary	113.20
x	Tribal Area Sub Plan (TASP)	6.40
xi	Grants-in-aid – Swatchata Action Plan	0.80
	<b>Total</b>	<b>180.00</b>

The unutilized NER (subsidy) grant of Rs.35.00 lakh has been refunded to the Government of India on 8.3.2021.

2. Coffee produce of 17818 kilograms valued at ₹35,57,067/- during the year 2020-21 obtained from Research / Extension Units was allotted to Promotional outlets during the year 2020-21. 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. Action has been initiated to account it under “irrecoverable balance written off “duly adhering to Coffee Rules /GFR in the forthcoming 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,



## Audit Report & Annual Accounts 2020-2021

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.
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



## Audit Report & Annual Accounts 2020-2021

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 ₹ 3,10,000/- and 2,45,000 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.

**10. 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 01.04.2018. 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)

**11. 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.

12. 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.

13. 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.

14. 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.

15. The Bank Balances under schedule No.11 (4) includes :-

		₹ in lakh
1	Coffee Debt Relief Package (CDRP)	628.80
2	Interest on Coffee Debt Relief Package (CDRP)	193.24



## Audit Report & Annual Accounts 2020-2021

---

---

16. In the 202<sup>nd</sup> 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 up to 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.
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 Board approved financial statements.

**DIRECTOR OF FINANCE**



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

<b>Sl. No.</b>	<b>Particulars</b>	<b>Brief facts and latest position</b>	<b>Remarks/ Revisions</b>
1	Sri T.N. Lakshminarayana, Kalpetta & 24 others SLP No.3063/2007 CA No.2964/2012 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.	Pending
2	SLP No.11759-11765/2011 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.	Pending
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.	Pending



## Audit Report & Annual Accounts 2020-2021

Sl. No.	Particulars	Brief facts and latest position	Remarks/ Revisions
4	SLP.No.27057/ 2012 CA No.5516/2014  Smt Sudha V Baliga & 2 others  Supreme Court	The petitioner Sri.VasudevaBaliga 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.	Pending
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.	Pending

### LIST OF PENDING COURT CASES – OTHER COURTS - (SERVICE MATTERS – 25 Nos)

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	Pending
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.	Pending

## Audit Report & Annual Accounts 2020-2021



Sl. No.	Particulars	Brief facts and latest position	Remarks/Revisions
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.	Pending
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.	Pending
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.	Pending
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.	Pending
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.	pending



## Audit Report & Annual Accounts 2020-2021

Sl. No.	Particulars	Brief facts and latest position	Remarks/ Revisions
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.	Pending
9	W.A.No.3509/ 2018 in WP No.26026/2010 Sri KN Hanumanthappa High Court of Karnataka	Challenged the Appellate Authority order modifying the dismissal order of the DA into compulsory retirement in WP, which was disposed on 21.08.2018. Now, the Board has filed WA.  Pending for admission / hearing.	Pending
10	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.	Pending
11	W.P.No.7180/2020 S.T.Somashekar High Court of Karnataka	Seeking permanent driver post in Coffee Board	Pending
12	WA 57/2021 TV Neelakantan & Others	Appeal against stay order vacated WP 10560 / 2020 on holding of elective office posts.	Pending

### ANDHRA PRADESH

13	W.P.No.38290/2014 K. Ramaiah & 4 Others, Tirumala High Court of Hyderabad	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.	Pending
----	--	--	---------

## Audit Report & Annual Accounts 2020-2021



Sl. No.	Particulars	Brief facts and latest position	Remarks/ Revisions
14	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.	Pending
15	WP. No.759/2015 Deputy Labour Commissioner, Tirupati. High Court of Hyderabad	The Board challenged the order of DyLabourCommissioner 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.	Pending
16	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.	Pending
17	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 2020-2021

### TAMILNADU

Sl. No.	Particulars	Brief facts and latest position	Remarks/ Revisions
18	W.P.No.3284/2001 MFA. (SR) No.23678/ 2010 W.A.No. 2499/2013  Sri R. Munaswamy  High Court of Tamil Nadu	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.  Pending for further hearing and disposal.	Pending
19	WP No.7286/2014  Sri R. Joseph William Jayakaran  High Court of Tamil Nadu  Union of India (MOC&I) New Delhi. (2) Secretary, MOC&I (3) Chairman / DA Coffee Board (4) Secretary, Coffee Board	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.  Last heard on 29.11.2018. Pending for further hearing and disposal.	Pending



**KERALA**

<b>Sl. No.</b>	<b>Particulars</b>	<b>Brief facts and latest position</b>	<b>Remarks/ Revisions</b>
20	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	Pending
21	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.	Pending
22	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.	Pending
23	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.	Pending
24	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.	Pending



## Audit Report & Annual Accounts 2020-2021

Sl. No.	Particulars	Brief facts and latest position	Remarks/Revisions
25	WA 578/2021 Sri G.Ragunathan (Retd.)	The Petitioner filed this WA against the order passed in WP 4120/2014 regarding his claim - retired from the services on 29/8/2008 directing the Board to pay interest @ 18% to petitioner for delay in settling the pension.	Pending

### LIST OF PENDING COURT CASES - (OTHER MATTERS – 16 Nos)

#### KARNATAKA

1	O.S. No.4959/2016 Mrs. Asmathunnisa and others City Ciivil 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.	Pending
2	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.	Pending
3	WP No. 43798/2016 Commissioner of BBMP and two others High Court Karnataka		Pending
4	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	Pending



## Audit Report & Annual Accounts 2020-2021

Sl. No.	Particulars	Brief facts and latest position	Remarks/ Revisions
5	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.	Pending
6	W.P.No.15148/2017 M/s.Fortune Agro Impex, Bangalore High Court of Karnataka, Bangalore	Praying to quash the order dt.06.10.2016-Blacklisting the firm and direct to refund the encashed bank guarantee. Statement of Objection filed. Last heard on 19.02.2018. Pending for hearing.	Pending
7	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.	Pending
8	W.P.9159/2019 D.T. Raju & others	CDRP case. Last heard on 04.04.2019 for issue of Notice.	Pending
9	CCNo.86/18 and 11others CCNo.05/18 and 2 others T.D. Manjegowda and others	Seeking Rain Fall Insurance Rs. 28,000/- with interest 18% + Rs.25,000/- damages Pending for hearing.	Pending
10	W.P.7521/2020 AN Ashok & Others High Court of Karnataka, Bangalore	CDRP case.	Pending
11	W.P.14712/2020 CP Dharmaprakash & Others High Court of Karnataka	CDRP case.	Pending



## Audit Report & Annual Accounts 2020-2021

### TAMILNADU

Sl. No.	Particulars	Brief facts and latest position	Remarks/ Revisions
12	W.P.No.10730/ 2007 DDR. Thandigudi Smt.H.Janaki, Retired Daily wager against the order passed by Central Government Industrial Tribunal, - Labour Court, Chennai dated 6.12.2006	<p>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 backwages. The Labour Court passed favourable 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.</p> <p>The Board filed an application through the advocate before the High Court for early disposal</p> <p>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.</p>	Pending
13	CMP No.58/2018 & AS (SR) No.64599/2018 in OS No.2136/2015 Coffee Board Vs Express Publications 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.	Pending



**KERALA**

<b>Sl. No.</b>	<b>Particulars</b>	<b>Brief facts and latest position</b>	<b>Remarks/ Revisions</b>
<b>14</b>	I.D.No.5/2015 Malabar Estate Workers Union[INTUC] & Others Regional Coffee Research Station, Chundale High Court of Kerala	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.  The Board filed its reply. Referred the matter to Mediation and remitted back to Tribunal  Posted for further hearing.	Pending
<b>15</b>	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.	Pending



## Audit Report & Annual Accounts 2020-2021

<b>NEW DELHI</b>			
<b>Sl. No.</b>	<b>Particulars</b>	<b>Brief facts and latest position</b>	<b>Remarks/ Revisions</b>
<b>16</b>	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	Pending



**AUDIT REPORT & ANNUAL ACCOUNTS OF  
COFFEE BOARD POOL FUND  
FOR THE YEAR ENDED 31.03.2021**





## **POOL FUND ACCOUNT**

### **INDEX**

<b>Sl. No.</b>	<b>PARTICULARS</b>	<b>PAGE No.</b>
1	BALANCE SHEET	55
2	INCOME AND EXPENDITURE ACCOUNT	56
3	SCHEDULES TO BALANCE SHEET	57 - 59
4	SCHEDULES TO INCOME & EXPENDITURE ACCOUNT	60
5	RECEIPTS & PAYMENT ACCOUNT	61
6	DETAILS OF DEPOSITS	62
7	SIGNIFICANT ACCOUNTING POLICIES	63
8	CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	64 - 66





**COFFEE BOARD BENGALURU  
POOL FUND ACCOUNTS  
BALANCE SHEET AS AT 31.03.2021**

(In ₹)

<b>I</b>	<b>CORPUS/CAPITAL FUND AND LIABILITIES</b>	<b>Schedule No.</b>	<b>Current Year</b>	<b>Previous Year</b>
1	Corpus / Capital Fund	1	14,90,79,860	14,49,64,156
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	31,901	4,73,596
	<b>TOTAL</b>		<b>14,91,11,761</b>	<b>14,54,37,752</b>
<b>II</b>	<b>ASSETS</b>			
1	Fixed Assets	8	1,16,53,956	1,19,00,333
2	Investments - from Earmarked / Endowment Funds	9		
3	Investments - others	10		
4	Current Assets, Loans, Advances etc.,	11	13,74,57,805	13,35,37,419
5	Miscellaneous Expenditure (to the extent not written off or adjusted)			
	<b>TOTAL</b>		<b>14,91,11,761</b>	<b>14,54,37,752</b>
<b>III</b>	Significant Accounting Policies	24		
<b>IV</b>	Contingent Liabilities and Notes on Accounts	25		

**Deputy Secretary (Accounts)**

**Deputy Director (Accounts)**

**Director of Finance**



## Audit Report & Annual Accounts 2020-2021

### COFFEE BOARD BENGALURU POOL FUND ACCOUNTS

#### INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2021

(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	45,43,048	52,65,441
7	Other Income	18	3,58,315	1,68,014
8	Increase (decrease) in stock of Finished goods and works-in-Progress	19	-	
<b>TOTAL (A)</b>			<b>49,01,363</b>	<b>54,33,455</b>
II	EXPENDITURE			
1	Establishment Expenses	20		
2	Other Administrative Expenses etc.	21	5,39,282	10,48,984
3	Expenditure on Grants., Subsidies etc.	22		
4	Interest	23		
5	Depreciation (Net Total at the year-end - corresponding to Schedule 8)		2,46,377	2,52,354
<b>TOTAL (B)</b>			<b>7,85,659</b>	<b>13,01,338</b>
III	Balance being excess of Income over Expenditure (A-B)		41,15,704	41,32,117
	<b>Balance being surplus carried to Corpus Fund</b>		<b>41,15,704</b>	<b>41,32,117</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 31.03.2021**

(In ₹)

SCHEDULE 1 CORPUS/CAPITAL FUND	Current year	Previous year
<b>Balance as at the beginning of the year 01.04.2019</b>	14,49,64,156	14,08,32,039
Add Contributions towards Corpus/Capital Fund		
Add Balance of net income transferred from the I&E a/c	41,15,704	41,32,117
<b>Balance as at the year end</b>	<b>14,90,79,860</b>	<b>14,49,64,156</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>		
a) Maintenance of Office equipments (Payable)		
b) Other Current Liabilities	4,399	4,399
c) Security, Watch and Ward (Payable)	-	4,41,695
d) Security Deposit	27,502	27,502
<b>TOTAL</b>	<b>31,901</b>	<b>4,73,596</b>

Deputy Secretary (Accounts)



## Audit Report & Annual Accounts 2020-2021

### COFFEE BOARD BENGALURU POOL FUND ACCOUNTS SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31.03.2021

#### 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 1.4.2020	On Additions during the year	On Dedns during the year	Total up to the year-end 31.03.2021	As at the Current year-end 31-03-2021	As at the Previous year-end 31-03-2020
			I Half Year	II Half Year	Total								
1	Buildings	1,45,01,217					1,45,01,217	27,05,516	2,35,914		29,41,430	1,15,59,787	1,17,95,701
2	Furniture & Fixtures	1,01,408					1,01,408	69,584	3,182		72,766	28,642	31,824
3	Office/Lab equipment	2,32,012					2,32,012	1,59,204	7,281		1,66,485	65,527	72,808
	<b>TOTAL</b>	<b>1,48,34,637</b>					<b>1,48,34,637</b>	<b>29,34,304</b>	<b>2,46,377</b>		<b>31,80,681</b>	<b>1,16,53,956</b>	<b>1,19,00,333</b>

Deputy Secretary (Accounts)

**Audit Report & Annual Accounts 2020-2021**



**COFFEE BOARD BENGALURU  
POOL FUND ACCOUNTS**

**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2021**

(In ₹)

	Current Year	Previous year
<b>SCHEDULE 9 INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS RESERVES AND SURPLUS</b>	<b>NIL</b>	<b>NIL</b>
<b>SCHEDULE 10 INVESTMENT - OTHERS</b>	<b>NIL</b>	<b>NIL</b>
<b>SCHEDULE 11 CURRENT ASSETS, LOANS AND ADVANCES</b>		
<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	1,84,366	9,84,100
On Fixed deposit Accounts	7,80,00,000	7,25,00,000
<b>TOTAL (A)</b>	<b>7,81,84,366</b>	<b>7,34,84,100</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	5,57,29,725	5,57,29,725
d) Suit cost (Kodagu Coffee Growers Co-Op. Society, Madikeri)	6,55,430	6,55,430
3. Income Accrued (Interest on Deposits)	28,58,743	36,40,098
4. Claims receivables		
a. Licence Fee (Receivable)	29,541	28,066
b. Receivable from Non Plan		
c. Receivables from Skanda		
<b>TOTAL (B)</b>	<b>5,92,73,439</b>	<b>6,00,53,319</b>
<b>TOTAL (A + B)</b>	<b>13,74,57,805</b>	<b>13,35,37,419</b>

Deputy Secretary (Accounts)



## Audit Report & Annual Accounts 2020-2021

### COFFEE BOARD BENGALURU POOL FUND ACCOUNTS SCHEDULES FORMING PART OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31.03.2021

(In ₹)

	Current year	Previous year
<b>SCHEDULE 12 INCOME FROM SALES / SERVICES</b>	<b>NIL</b>	<b>NIL</b>
<b>SCHEDULE 13 GRANTS/SUBSIDIES</b>	<b>NIL</b>	<b>NIL</b>
<b>SCHEDULE 14 FEE / SUBSCRIPTIONS</b>	<b>NIL</b>	<b>NIL</b>
<b>SCHEDULE 15 INCOME FROM INVESTMENTS (INCOME ON INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS TRANSFERRED TO FUNDS</b>	<b>NIL</b>	<b>NIL</b>
<b>SCHEDULE 16 INCOME FROM ROYALTY, PUBLICATION ETC.</b>	<b>NIL</b>	<b>NIL</b>
<b>SCHEDULE 17 INTEREST EARNED</b>		
<b>On Term Deposits</b>		
With Scheduled Banks - Deposits	45,43,048	52,65,441
<b>On Savings Account</b>		
<b>On Loans</b>		
Interest on Debtors and Other receivables		
<b>TOTAL</b>	<b>45,43,048</b>	<b>52,65,441</b>
<b>SCHEDULE 18 OTHER INCOME</b>		
Licence Fee	3,58,315	1,68,014
Miscellaneous Receipts		
<b>TOTAL</b>	<b>3,58,315</b>	<b>1,68,014</b>
<b>SCHEDULE 19 INCREASE (DECREASE) IN STOCK OF FINISHED GOODS AND WORKS-IN-PROGRESS</b>	<b>NIL</b>	<b>NIL</b>
<b>SCHEDULE 20 ESTABLISHMENT EXPENSES</b>	<b>NIL</b>	<b>NIL</b>
<b>SCHEDULE 21 OTHER ADMINISTRATIVE EXPENSES ETC.</b>		
Property Tax	79,953	
Bank Charges	649	649
Security, Watch & Ward	4,58,680	10,48,335
<b>TOTAL</b>	<b>5,39,282</b>	<b>10,48,984</b>
<b>SCHEDULE 22 EXPENDITURE ON GRANTS, SUBSIDIES</b>	<b>NIL</b>	<b>NIL</b>
<b>SCHEDULE 23 INTEREST</b>	<b>NIL</b>	<b>NIL</b>

Deputy Secretary (Accounts)

# Audit Report & Annual Accounts 2020-2021



## COFFEE BOARD BENGALURU POOL FUND ACCOUNTS RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR 2020-21

(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	9,80,977.00	16,05,465.00
i) In current accounts	9,84,099.57	23,39,796.57	<b>II. Payments made against funds for various projects</b>		
ii) In deposit accounts	7,25,00,000.00	700,00,000.00	(Name of the fund or project should be shown along with the particulars of payments made for each project)		
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	53,24,403.00	26,03,425.00	<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	10,186.00	20,444.00
a) Other Income/Licence Fee	3,56,840.00	1,46,343.00	Misc. receipt	20,000.00	
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	10,186.00	20,444.00	b) Bank Balances		
Misc. receipt	20,000.00		i) In current accounts	1,84,365.57	9,84,099.57
d) Received from Non Plan			ii) In deposit accounts	7,80,00,000.00	7,25,00,000.00
e) Received from Skanda			iii) Savings Accounts		
<b>TOTAL</b>	<b>7,91,95,528.57</b>	<b>7,51,10,008.57</b>	<b>TOTAL</b>	<b>7,91,95,528.57</b>	<b>7,51,10,008.57</b>

Deputy Secretary (Accounts)

Deputy Director (Accounts)

Director of Finance



## Audit Report & Annual Accounts 2020-2021

### COFFEE BOARD BENGALURU POOL FUND ACCOUNTS DETAILS OF TERM DEPOSIT MADE BY THE BOARD DURING THE YEAR 2020-21

(In ₹)

SI No.	Name of the Bank	Period	Rate of Interest	Amount	Interest Accrued as on 31.03.2021
1	Indian Overseas Bank, Cantonment Branch, Bengaluru	28.07.2020 to 28.07.2021	5.40%	1,95,00,000	7,19,047
	Indian Overseas Bank, Cantonment Branch, Bengaluru	29.07.2020 to 29.07.2021	5.40%	1,95,00,000	7,16,140
	Indian Overseas Bank, Cantonment Branch, Bengaluru	30.07.2020 to 30.07.2021	5.40%	1,95,00,000	7,13,232
	Indian Overseas Bank, Cantonment Branch, Bengaluru	31.07.2020 to 31.07.2021	5.40%	1,95,00,000	7,10,324
	<b>Grand Total</b>			<b>7,80,00,000</b>	<b>28,58,743</b>

Deputy Secretary (Accounts)



---

---

### **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 – Written down value method.
b) Furniture & Fixture, 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 Board's 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 ₹ 5.64crore. 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.



**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	Brief facts and latest position	Remarks
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	₹ 19,08,000.00 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.  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
	M/s. New India Assurance, Bombay and Bengaluru,			Pending



## Audit Report & Annual Accounts 2020-2021

- 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 SapkaVikas 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. 3,594.00
4. BharathiInfratel 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>=</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.