



**AUDIT REPORT & ANNUAL ACCOUNTS OF
COFFEE BOARD GENERAL FUND
FOR THE YEAR ENDED 31.03.2022**



Audit Report & Annual Accounts 2021-2022



GENERAL FUND ACCOUNTS INDEX

Sl. No.	Particulars	Page No.
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 - 19
5.	DETAILS OF TERM DEPOSITS	20
6.	SCHEDULES TO INCOME & EXPENDITURE ACCOUNT	21 - 27
7.	CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT	28 -31
8.	CONSOLIDATED RECEIPTS AND PAYMENTS EARMARKED FUNDS	32 - 35
9.	SIGNIFICANT ACCOUNTING POLICIES	36 - 38
10.	CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	39 - 56



Audit Report & Annual Accounts 2021-2022



Audit Report & Annual Accounts 2021-2022

Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of Coffee Board, Bangalore for the year ended 31 March 2022

We have audited the attached Balance Sheets of the General Fund and the Pool Fund of Coffee Board, Bangalore as at 31 March 2022 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, evidence supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

4. Based on our audit, we report that:

(i) We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of our audit.

(ii) The Balance Sheets and Income & Expenditure Accounts/Receipts & Payments Accounts dealt with by this report have been drawn up in the format prescribed by the Ministry of Finance.

(iii) In our opinion, proper books of accounts and other relevant records have been maintained by the Coffee Board as required under Section 45 of the Coffee Act (Act No. VII) of 1942 in so far as it appears from our examination of such books.

(iv) We further report that:



I. General Fund

A. Revision of Accounts

The Accounts of the Coffee Board were revised 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) Fixed Assets (Schedule 8) increased by Rs 0.05 crore and depreciation decreased by Rs 0.05 crore resulting in increase of "Excess of Income over Expenditure " by Rs 0.05 crore and resultant increase in Corpus Fund (Schedule 1) by Rs 0.05 crore.

B. Comments on Accounts

I. General Fund Balance Sheet

Assets (Schedule 8) – Rs.932478810/-

B.1 (a) 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.

During 2020-21, Management has agreed to update the value of these trees in the annual accounts of 2021-22. However, during the current year, it was stated that the work has been assigned to a committee and the same is in progress. The revised value will be accounted based on the report from the committee.

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

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

Income & Expenditure - Income – Rs.1,76,39,27,876/-

B.2 The Board has a practice of accounting for the assets purchased out of Government Grants by debiting the Asset account and crediting the Corpus Fund instead of accounting for the same as 'Deferred Income' as required under the provisions of para 14 of Accounting Standard (AS) -12 Accounting for Grants and Uniform format of Accounts. This has resulted in understatement of income and understatement of excess of income over expenditure by Rs.3.67 crore. This has



Audit Report & Annual Accounts 2021-2022

also resulted in understatement of deferred income and overstatement of corpus/capital fund by Rs.93.19 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, 2019-20 and 2020-21. However, the Board has not yet taken any corrective action.

C. Grants in Aid

Out of Rs.164.88 crore received as Grants-in-Aid during the year and carried forward balance of Rs.7.11 crore from the previous year, the Board refunded a balance of Rs 0.82 crore to Government of India and could utilise Rs 164.56 crore leaving an unspent balance of Rs 6.61 crore.

II. General

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

This comment was also raised on the accounts of Coffee Board for the year 2016-17, 2017-18, 2018-19, 2019-20 and 2020-21. 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 Annexure to this Separate Audit Report, give a true and fair view in conformity with accounting principles generally accepted in India:



Audit Report & Annual Accounts 2021-2022

- a. In so far as it relates to the Balance Sheets, of the state of affairs of the General Fund and Pool Fund of the Coffee Board as of 31 March 2022; and
- b. In so far as it relates to Income and Expenditure Account of the General Fund, of the surplus 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 : 2 November, 2022**



Audit Report & Annual Accounts 2021-2022

Annexure

1. Adequacy of Internal Audit System

The Internal Audit mechanism was not adequate or commensurate with the size of the organization. Internal Audit in respect of only 4 out of 11 Head Office Sections and 2 out of 90 field units was conducted during the year 2021-22.

2. Adequacy of Internal Control System

As per provisions of GFRs 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.

The Internal Control mechanism was found to be deficient in view of the findings at Sl. No 1 & 2 above.

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 2021-22.

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 2021-2022



**COFFEE BOARD BENGALURU
BALANCE SHEET AS AT- 31.03.2022**

(Amount In ₹)

	Schedule	Current year	Previous year
CORPUS / CAPITAL FUND AND LIABILITIES			
Corpus / Capital Fund	1	1417148415	1353436366
Reserves and Surplus	2		
Earmarked/Endowment Funds	3	690342254	615592320
Secured Loans and Borrowings	4		
Unsecured Loans and Borrowings	5		
Deferred Credit Liabilities	6		
Current Liabilities and Provisions	7	321523537	397988577
TOTAL		2429014206	2367017263
ASSETS			
Fixed Assets	8	932478810	947344184
Investments - from Earmarked / Endowment Funds	9	614150990	604848902
Investments - others	10		
Current Assets, Loans, Advances etc.,	11	882384407	814824177
Miscellaneous Expenditure (to the extent not written off or adjusted)			
TOTAL		2429014206	2367017263
Significant Accounting Policies	24		
Contingent Liabilities and Notes on Accounts	25		

Deputy Secretary (Accounts)

Deputy Director (Accounts)

Director of Finance



Audit Report & Annual Accounts 2021-2022

COFFEE BOARD BENGALURU CONSOLIDATED BALANCE SHEET - 31.03.2022

(Amount In ₹)

	Schedule	Plan Grant	Subsidy Grant	Earmarked	Current year	Previous year
CORPUS/CAPITAL FUND AND LIABILITIES						
Corpus / Capital Fund	1	1449191214	-32042799		1417148415	1353436366
Reserves and Surplus	2					
Earmarked/Endowment Funds	3			690342254	690342254	615592320
Secured Loans and Borrowings	4					
Unsecured Loans and Borrowings	5					
Deferred Credit Liabilities	6					
Current Liabilities and Provisions	7	176475928	126599609	18448000	321523537	397988577
TOTAL		1625667142	94556810	708790254	2429014206	2367017263
ASSETS						
Fixed Assets	8	932478810			932478810	947344184
Investments - from Earmarked / Endowment Funds	9			614150990	614150990	604848902
Investments - others	10					
Current Assets, Loans, Advances etc.,	11	693188333	94556810	94639264	882384407	814824177
Miscellaneous Expenditure (to the extent not written off or adjusted)						
TOTAL		1625667142	94556810	708790254	2429014206	2367017263
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 31.03.2022**

(Amount In ₹)

	Schedule	Current year	Previous year
INCOME			
Income from Sales/Services	12	27547863	16496905
Grants/Subsidies (from Government of India)	13	1638925000	1791400000
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	3740602	15136370
Other Income	18	91671397	75306914
Increase (decrease) in stock of Finished goods and works-in-Progress	19	2043014	3625887
Total (A)		1763927876	1901966075
EXPENDITURE			
Establishment Expenses	20	1319906561	1227028480
Other Administrative Expenses etc.	21	65688160	99309497
Expenditure out of Grants., Subsidies etc.	22	280708915	485006382
Refund to Government	23	7666361	18376487
Depreciation/Impairment (Net Total at the year-end - corresponding to Schedule 8)		36245829	39502154
Total (B)		1710215826	1869223000
Balance being excess of Income over Expenditure (A-B)		53712050	32743076
Balance being surplus carried to Corpus/ Capital Fund			
Significant Accounting Policies	24		
Contingent Liabilities and Notes on Accounts	25		

Deputy Secretary (Accounts)

Deputy Director (Accounts)

Director of Finance



Audit Report & Annual Accounts 2021-2022

COFFEE BOARD BENGALURU CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2022

(Amount In ₹)

	Schedule	Plan Grant	Subsidy Grant	Current year	Previous year
INCOME					
Income from Sales/Services	12	27547863		27547863	16496905
Grants/Subsidies (from Government of India)	13	1484100000	154825000	1638925000	1791400000
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	3740602	0	3740602	15136370
Other Income	18	91671397	0	91671397	75306914
Increase (decrease) in stock of Finished goods and works-in-Progress	19	2043014		2043014	3625887
Total (A)		1609102876	154825000	1763927876	1901966075
EXPENDITURE					
Establishment Expenses	20	1319906561		1319906561	1227028480
Other administrative Expenses etc.	21	65688160		65688160	99309497
Expenditure on Grants., Subsidies etc.	22	129133915	151575000	280708915	485006382
Refund to Government	23	4416361	3250000	7666361	18376487
Depreciation/Impairment (Net Total at the year-end - corresponding to Schedule 8)	8	36245829		36245829	39502154
Total (B)		1555390826	154825000	1710215826	1869223000
Balance being excess of Income over Expenditure (A-B)		53712050	0	53712050	32743076
Balance Carried to Corpus/Capital Fund					
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 31.03.2022

(Amount In ₹)

Schedule 1 & 2	Plan Grant		Subsidy Grant		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
SCHEDULE-1 CORPUS/ CAPITAL FUND						
Balance as at the beginning of the year 01.04.2021	1385479165	1348135036	-32042799	-32541746	1353436366	1315593290
Grants received for creation of assets (ONER- Rs.50,00,000+ NER Rs.50,00,000)	10000000	5100000			10000000	5100000
Capital Gain on acquisition of land of Board at Sakleshpur					0	0
Coffee Plantations-Capitalised					0	0
Economically valuable trees - Capitalised					0	0
Add: Balance of net income/Expenditure Transferred from Income & Expenditure Account	53712050	32244129	0	498947	53712050	32743076
Balance as at the year end 31.03.2022	1449191214	1385479165	-32042799	-32042799	1417148415	1353436366
SCHEDULE-2 RESERVES AND SURPLUS						

Deputy Secretary (Accounts)



Audit Report & Annual Accounts 2021-2022

COFFEE BOARD BENGALURU SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2022

(Amount In ₹)

SCHEDULE-3- EARMARKED/ ENDOWMENT FUNDS	Pension fund		National Pension Scheme (NPS)		Provident Fund		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
a) Opening Balance of the funds	242866709	257468144	3268052	2932371	367054871	371486423	613189632	631886938
b) Additions to Funds:								
i) Interest Received on Bank deposit	13971070	14061907	116600	137977	16815992	19299611	30903662	33499495
ii) Interest Received on SB a/c			114779	76866	797687	800909	912466	877775
iii) Fees and Subscriptions			37231056	21837820			37231056	21837820
iv) Other Receipts		41063990						41063990
v) Through Grants	837000000	708960000					837000000	708960000
vi) Subscriptions and contributions					67817990		67817990	0
						70196919		70196919
Total (a+b)	1093837779	1021554041	40730487	24985034	452486540	461783862	1587054806	1508322937
c) Utilisation/ Expenditure towards objectives of funds								
i) Capital Expenditure								
ii) Revenue Expenditure								
a) Salaries, Wages and allow. etc.								
b) Other administrative expenses (includes Pension payments)	773203388	778687332	37182750				810386138	778687332
c) Bank Charges								0
d) Scheme Expenditure								
e) Remittances				21716982			0	21716982
f) Refunds, Deposits and other payments								
g) Withdrawals					53056000	56618000	53056000	56618000
h) Final Settlements					35673102	38110991	35673102	38110991
i) Incidentals								
Total Expenditure	773203388	778687332	37182750	21716982	88729102	94728991	899115240	895133305
Closing Balance of Funds (A)	320634391	242866709	3547737	3268052	363757438	367054871	687939566	613189632

Deputy Secretary (Accounts)



Audit Report & Annual Accounts 2021-2022

(Amount In ₹)

SCHEDULE-3- EARMARKED/ ENDOWMENT FUNDS	Editorial Committee		Coffee Board Employees Benevolent Fund		Coffee Board Emp. Group Savings Linked Insurance		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
a) Opening Balance of the funds	19092	19092	559505	543914	1824091	1875059	2438065	2438065
b) Additions to Funds:								
i) Interest Received on Bank deposits /SB A/c			15186	14871	56162	46872	71348	61743
ii) Flexi account								
iii) Fees and Subscriptions								
iv) Other Receipts								
v) Settlement received from LIC					2645047	2599311	2645047	2599311
vi) TDS reversal								
vii) Subscriptions and Contributions				720	366100	366300	366100	367020
iii) FD Maturity								
Total (a+b)	19092	19092	574691	559505	4891400	4887542	5485183	5466139
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					2525489	2699926	2525489	2699926
e) Remittances of GSLI Subscription					364950	363525	364950	363525
f) Miscellaneous						266		
g) Honorarium								
Total Expenditure	0	0	0	0	2890439	3063451	2890439	3063451
Closing Balance of Funds (B)	19092	19092	574691	559505	2000961	1824091	2402688	2402688
Closing Balance of Funds Grand Total (A+B)	320653483	242885801	4122428	3827557	365758399	368878962	690342254	615592320
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 2021-2022

COFFEE BOARD BENGALURU SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2022

(Amount In ₹)

SCHEDULE-7 CURRENT LIABILITIES & PROVISIONS	Plan Grant		Subsidy Grant		Earmarked		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
A. CURRENT LIABILITIES								
1. Sundry Creditors								
For Goods								
Others - Reversal of time barred Cheques	78,88,031	71,40,459	66,98,937	56,65,083			1,45,86,968	1,28,05,542
Sundry Creditors (Others)	53,416	53,416					53,416	53,416
Sundry Creditors (Contractors bills payable) ONER		85,55,853						85,55,853
Sundry Creditors (Contractors bills payable) NER	1,91,245	5,99,185					1,91,245	5,99,185
Sundry Creditors (Contractors bills payable) Promotion unit		7,68,723						7,68,723
TOTAL	81,32,692	1,71,17,636	66,98,937	56,65,083			1,48,31,629	2,27,82,719
2. Advances Received								
EMD/Security Deposit	53,39,969	68,93,732					53,39,969	68,93,732
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
Advance for Service & Supplies	23,350						23,350	
TOTAL	89,62,462	1,04,92,875					89,62,462	1,04,92,875
3. Statutory Liabilities - Other Taxes and Duties								
Sales Tax-works contract		41,808						41,808
Taxes & Rates - VAT - sales Tax (Others)		18,28,323						18,28,323
TDS others		3,56,454						3,56,454
GST		23,90,535						23,90,535
GST Payable	1,50,417	1,50,417					1,50,417	1,50,417
TOTAL	1,50,417	47,67,537					1,50,417	47,67,537
4. Other Current Liabilities								
A. Salaries and other charges Payable								
Pay of Officer (Payable)	2,74,56,788	2,67,34,965					2,74,56,788	2,67,34,965
Pay of Establishment(Basic Pay) - (Payable)								
Dearness Allowance (Payable)	1,13,57,018	48,08,958					1,13,57,018	48,08,958
Deputation Allowance (Payable)	18,000	18,000					18,000	18,000
Other Allowances (Payable)	36,37,834	47,47,265					36,37,834	47,47,265
7 CPC Arrears (NER)								
Travelling Allowances (Payable)	14,71,137						14,71,137	
Electricity Charges- Office Bldg. (Payable)								

Audit Report & Annual Accounts 2021-2022



(Amount 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
Rent-Office Building (Payable)		6,48,045	-	-	-	-	-	6,48,045
Pension Contribution (Payable)	7,07,807	4,43,520	-	-	-	-	7,07,807	4,43,520
Leave Salary Contribution (Payable)	7,99,790	4,17,145	-	-	-	-	7,99,790	4,17,145
Uniform (Payable)	-	-	-	-	-	-	-	-
Market Support Scheme (Outstanding Payment)	-	-	-	-	-	-	-	-
Payable to Plan Accounts	-	-	-	-	-	-	-	-
CEA/Tuition Fees/Hostel Subsidy (Payable)	4,86,000	-	-	-	-	-	4,86,000	-
Refundable CPA (Principal)	-	11,167	-	-	-	-	-	11,167
	4,59,34,374	3,78,29,065	-	-	-	-	4,59,34,374	3,78,29,065
	4,59,34,374	3,78,29,065	-	-	-	-	4,59,34,374	3,78,29,065
Refundable Interest on HBA	28,604	28,604	-	-	-	-	28,604	28,604
Refundable HBA (Principle)	2,424	2,424	-	-	-	-	2,424	2,424
Refundable Interest on CPA	8,934	8,934	-	-	-	-	8,934	8,934
Refundable PCA	71,377	71,377	-	-	-	-	71,377	71,377
Refundable interest of PCA	-	-	-	-	-	-	-	-
Farm maintenance (Incidentals) (Payable)	-	2,76,317	-	-	-	-	-	2,76,317
Telephone Charges Payable	-	-	-	-	-	-	-	-
Water Charges Payable	-	-	-	-	-	-	-	-
Withheld Salary	2,00,410	2,00,410	-	-	-	-	2,00,410	2,00,410
Building Maintenance. Charges (Payable)	-	-	-	-	-	-	-	-
Building Maintenance. Charges (Payable) under SAP	-	-	-	-	-	-	-	-
Payables to PF Section TDS	80,691	80,691	-	-	-	-	80,691	80,691
Medical Reimbursement (Payable)	3,88,377	-	-	-	-	-	3,88,377	-
Overtime Allowance (Payable)	-	-	-	-	-	-	-	-
Labour wages & Allow. (Payable)	-	6,21,410	-	-	-	-	-	6,21,410
Mazdoor Advance	-	-	-	-	-	-	-	-
Consultancy/ Professional Charges Payables	-	5,17,295	-	-	-	-	-	5,17,295
Hospitality Charges Payables	-	-	-	-	-	-	-	-
Withheld leave encashment	10,58,610	10,58,610	-	-	-	-	10,58,610	10,58,610
Hospitality charges payable	-	-	-	-	-	-	-	-
JRF (Payable)	-	-	-	-	-	-	-	-
Maintenance of Office/ Lab Equipment (Payable)	-	-	-	-	-	-	-	-
Payable to Pool Fund	15,948	15,948	-	-	-	-	15,948	15,948



Audit Report & Annual Accounts 2021-2022

(Amount 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
Postage Charges (Payable)	-	-	-	-	-	-	-	-
Printing and Publishing of Indian Coffee (Payables)	-	-	-	-	-	-	-	-
Professional Charge / consultancy charge	-	-	-	-	-	-	-	-
Payable under SAP	-	-	-	-	-	-	-	-
Incidental charges payable	-	-	-	-	-	-	-	-
Milk purchase payable	-	-	-	-	-	-	-	-
Audit Fees Payable	-	-	-	-	-	-	-	-
Press advertisement Payable	-	-	-	-	-	-	-	-
Purchase of Sugar (Payable)	-	-	-	-	-	-	-	-
Price Stabilisation Fund (Payable)	29,143	29,143	-	-	-	-	29,143	29,143
Vehicle repair (Payable)	-	-	-	-	-	-	-	-
Wages to Data Entry Operators (Payable)	-	-	-	-	-	-	-	-
Maintenance of Library & Periodicals (Payable)	-	-	-	-	-	-	-	-
Maintenance of Computer (Payable)	-	-	-	-	-	-	-	-
IVR Extension service (Payable)	54,290	54,290	-	-	-	-	54,290	54,290
IT refund Excess receipt	7,905	7,905	-	-	-	-	7,905	7,905
	4,78,81,087	4,08,02,423	-	-	-	-	4,78,81,087	4,08,02,423
Rent payable	-	-	-	-	-	-	-	-
House Keeping Charges Payables	4,91,376	-	-	-	-	-	4,91,376	-
Development Loan Refunds Payable to GOI	-	-	13,01,134	13,01,134	-	-	13,01,134	13,01,134
TDS Flexi Deposit (to be reversed)	-	-	-	-	-	-	-	-
Roasting Charges Payables	-	-	-	-	-	-	-	-
Lab stores and Chemicals	-	-	-	-	-	-	-	-
Seminar Meetings/Study Tour	-	-	-	-	-	-	-	-
Wages to Casual Drivers	-	-	-	-	-	-	-	-
Interest Subsidy (Payables)	-	-	-	-	-	-	-	-
Support for Processing (Payables)	-	-	-	-	-	-	-	-
Transferable to IEBR Account	2,40,54,713	4,30,67,402	18,32,229	22,36,227	-	-	2,58,86,942	4,53,03,629
Freight & Coolie Charges (Payables)	5,880	-	-	-	-	-	5,880	-
Hire Charges Vehicle & Transport Charges (Payable)	-	5,880	-	-	-	-	-	5,880
Leave Encashment (Payables)	1,44,989	-	-	-	-	-	1,44,989	-
Legal Charges (Payables)	-	-	-	-	-	-	-	-
New Pension Boards contribution (Payables)	17,64,593	9,24,588	-	-	-	-	17,64,593	9,24,588



Audit Report & Annual Accounts 2021-2022

(Amount 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
New Pension Boards Employees contribution (Payables)	3,72,482	6,45,938	-	-	-	-	3,72,482	6,45,938
EPF Board's contribution (Payable)	-	-	-	-	-	-	-	-
Printing & Stationery (Payables)	-	-	-	-	-	-	-	-
Security, Watch & Ward (Payables)	-	-	-	-	-	-	-	-
With Held 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
HBA Duptees (Refundable)	-	25,000	-	-	-	-	-	25,000
PGD Course (Payable)	-	-	-	-	-	-	-	-
Payables under TASP	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
House Keeping charges payable	-	-	-	-	-	-	-	-
Expenditure on Board Meetings (Payable)	-	-	-	-	-	-	-	-
Advertisement and Publicity on Coffee (Payable)	-	1,50,000	-	-	-	-	-	1,50,000
Commutation of pension payable	-	-	-	-	-	-	-	-
Gratuity on retirement payable	-	-	-	-	1,84,48,000	1,31,76,688	1,84,48,000	1,31,76,688
Pre 2006 Pension (delink) Payable	-	-	-	-	-	-	-	-
Refundable to Pensioners	-	-	-	-	-	-	-	-
TOTAL	7,54,31,164	8,94,44,323	31,33,363	35,37,361	1,84,48,000	1,31,76,688	9,70,12,527	10,61,58,372
5 Remittances Dues								
PBR Remittance	13,01,054	5,87,291	-	-	-	-	13,01,054	5,87,291
IT Pensioners	-	-	-	-	-	-	-	-
TOTAL	13,01,054	5,87,291	-	-	-	-	13,01,054	5,87,291
4. Unutilised Govt. Grant								
Funds refundable to Govt (CDRP)	6,28,80,505	6,28,80,505	-	-	-	-	6,28,80,505	6,28,80,505
Interest on CDRP Grants refundable to Government	33,64,522	1,93,24,230	-	-	-	-	33,64,522	
Interest on Flexi Deposits on Grants refundable to Government	27,70,446		-	-	-	-	27,70,446	
TOTAL	6,90,15,473	8,22,04,735	-	-	-	-	6,90,15,473	8,22,04,735
TOTAL CURRENT LIABILITIES (A)	16,29,93,262	20,46,14,397	98,32,300	92,02,444	1,84,48,000	1,31,76,688	19,12,73,562	22,69,93,529



Audit Report & Annual Accounts 2021-2022

(Amount 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. PROVISION:								
Carried Over for utilisation ICO London Spl. Project	56,58,322	66,05,775					56,58,322	66,05,775
Carried Over for utilisation TIES (Grant received in 2018-19)	-	-	-	-	-	-	-	-
Provision for AIC Project (other Aids)	9,76,277						9,76,277	-
Provision for Scheme Expenses		1,57,89,981						1,57,89,981
Pending expenditure under SAP		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			22,54,553	47,56,529			22,54,553	47,56,529
Unreconciled amount	1,14,161	1,14,161					1,14,161	1,14,161
Market support payable			7,46,026	1,82,097			7,46,026	1,82,097
Surplus on NER Market Support Scheme			9,05,985	15,22,341			9,05,985	15,22,341
Govt Grant Refundable (NER)								
TDS on GST (Payable)	1,01,821	1,01,821					1,01,821	1,01,821
Provision for refund of interest to GOI			2,52,30,197	2,52,30,197			2,52,30,197	2,52,30,197
Provision for refund of interest on Flexi Deposits to GOI			11,70,716				11,70,716	
Provision for Capital Works (Payable)	66,32,085	66,32,085					66,32,085	66,32,085
Provision for bank charges (payable)								
Arrears to Pre 2006 Pensioners (GP ₹4200 to ₹4600)						40,00,000		40,00,000
TOTAL PROVISIONS (B)	1,34,82,666	2,97,22,623	11,67,67,309	13,72,72,425	-	40,00,000	13,02,49,975	17,09,95,048
TOTAL CURRENT LIABILITIES AND PROVISIONS (A+B)	17,64,75,928	23,43,37,020	12,65,99,609	13,85,42,507	1,84,48,000	1,71,76,688	32,15,23,537	39,79,88,577

Deputy Secretary (Accounts)

Audit Report & Annual Accounts 2021-2022



COFFEE BOARD BENGALURU
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2022

(Amount in ₹)

Description	Gross Block				Depreciation				Net Block		
	Cost/ valuation as at the beginning of the year	Additions during the year 2021-22			As at the end of the year	As at the beginning of the year	Additions for the year	On Deductions during the year	Total up to the year-end	As at the Current year- end	As at the Previous year- end
		I Half Year	II Half Year	Total							
A Fixed Assets											
I Land	9595233				9595233	0				9595233	9595233
II Buildings	551228435	4379566	4379566		555608001	259226554	10675017	269901571	285706430	292001881	292001881
Buildings (TIES)	7349806		0		7349806	369332	75339	444671	6905135	6980474	6980474
III Plant, Machinery & Estate Equipment	65961361	2990095	734998	3725093	69686454	41100866	2821809	43922675	25763779	24860495	24860495
Plant, Machinery & Estate Equip. (TIES)	3481711			0	3481711	348171	313354	661525	2820186	3133540	3133540
Plant, Machinery & Estate Equip (SAP)	367602		0	0	367602	99620	26798	126418	241184	267982	267982
IV Furniture & Fixtures.	28033845	298889	97079	395968	28429813	18537048	984423	19521470	8908343	9496798	9496798
Furniture & Fixtures (TIES)	2376473	0			2376473	384072	199240	583312	1793161	1992401	1992401
V Office/Lab Equipment	91288428	1313640	2213702	3527342	94815770	61423523	3228540	64652063	30163707	29864905	29864905
Office/Lab Equipment (SAP)	150808		0	0	150808	25700	12511	38210	112598	125108	125108
Office/Lab Equipment (TIES)	90187681	0		0	90187681	15539076	7464861	23003936	67183745	74648606	74648606
VI Department Vehicles	56848557	0	85174	85174	56933731	26851838	3003931	29855768	27077963	29996719	29996719
VII IT Hardware	55000543	3021222	85880	3107102	58107645	50269756	3897475	54167230	39400415	4730788	4730788
IT Hardware (SAP)	1311398				1311398	1011390	150004	1161394	150004	300008	300008
IT Hardware (TIES)	1344030			0	1344030	1139131	102450	1241581	102450	204899	204899
VIII IT Software	12360868	194700	174439	369139	12730007	12360868	369139	12730007	0		
IT Software (SAP)	577477	0		0	577477	577477	0	577477	0		
IX Library books	22357221	4219	0	4219	22361440	16026498	637291	16663789	5697651	6330723	6330723
X Coffee Plantations	114182440			0	114182440	62023644	2283649	64307293	49875147	52158796	52158796
XI Eco. Valuable Trees	356614516	0	0	0	356614516	0		0	356614516	356614516	356614516
Total Current Year (A)	1470618433	7822765	770838	15593603	1486212036	567314561	36245829	603560390	882651646	903303872	903303872
Previous year	1397335130	60458849	9091369	73283303	1470618433	527234930	39502154	566737084	903303872	869522723	869522723
B Capital Work in Progress (B)											
Capital Work in Progress (ONER)	37933364	7422654	9624195	17046849					37933364	37933364	37933364
Capital Work in Progress (NER)	0								5692207	0	0
Capital Work in Progress (ONER) (Scheme)	5197442			5197442					6201593	5197442	5197442
Capital Work in Progress (SAP)	909506			909506						909506	909506
Total Current Year (B)	44040312	7422654	9624195	23153797	0	0	0	0	49827164	44040312	44040312
Grand Total (A+B)	1514668745	15245419	17395033	38747400	1486212036	567314561	36245829	603560390	932478810	947344184	947344184

Deputy Secretary (Accounts)



Audit Report & Annual Accounts 2021-2022

COFFEE BOARD BENGALURU SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2022

SCHEDULE - 8 A FIXED ASSETS

(Amount In ₹)

Description	Gross Block					Depreciation				Net Block		
	cost/ valuation As at the beginning of the year	Additions during the year 2021-22			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								
A	FIXED ASSETS											
I	Land -					-					-	-
II	Buildings					-					-	-
III	Plant, Machinery & Estate Equipment	53,55,878										53,55,878
IV	Furniture & Fixtures					-					-	-
V	Office/Lab Equip.					-					-	-
VI	Vehicles	22,85,939										22,85,939
VII	IT Hardware	40,966										40,966
VIII	IT Software					-					-	-
IX	Library books	2,98,300										2,98,300
	Total Current Year	79,81,083	-	-	-	-	-	-	-	-	-	79,81,083
	Total Previous Year	79,81,083										79,81,083
	GRAND TOTAL										0	7981083

Deputy Secretary (Accounts)

Audit Report & Annual Accounts 2021-2022



Annexure to Schedule - 8

COFFEE BOARD BENGALURU

I. Capital Work in Progress as on 31.03.2022 - ONER (Capital Assets)					
Sl. No.	Details of the Work	Amount ₹			Remarks
		Expenditure	Expenditure upto 31.03.2022	Amount still to be paid	
1.	Construction of Coffee Godown (TEC, Kattapana - Kerala)	16,27,675		16,27,675	
2.	Construction of Seed Processing House at RCRS RV Nagar	40,64,532		40,64,532	
	Total	56,92,207	-	56,92,207	

II. Capital Work in Progress as on 31.03.2022 - NER (Scheme)					
Sl. No.	Details of the Work	Expenditure	Expenditure upto 31.03.2022	Amount still to be paid	Remarks
1.	Construction of Drying Yard at RCRS - Diphu	13,83,331		13,83,331	
2.	Construction of Coffee Godown RCRS Diphu	35,50,262		35,50,262	
	Total	49,33,593	-	49,33,593	

III. Capital Work in Progress as on 31.03.2022 - NER (Scheme)					
Sl. No.	Details of the Work	Expenditure	Expenditure upto 31.03.2022	Amount still to be paid	Remarks
1.	Repairing of Office Building at TEC Deomali - Arunachal Pradesh	12,68,000		12,68,000	
	Total	12,68,000	-	12,68,000	
	NER Grant Total	62,01,593	-	62,01,593	

Deputy Secretary (Accounts)



Audit Report & Annual Accounts 2021-2022

COFFEE BOARD BENGALURU SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2022

Schedule 9, 10 & 11

(Amount In ₹)

SCHEDULE 9: Investments from Earmarked / Endowment Funds	Plan Grant		Subsidy Grant		Earmarked		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Other Deposit Account	-		-		61,41,50,990	60,48,48,902	61,41,50,990	60,48,48,902
Deposit Account	-		-				-	-
TOTAL	-		-		61,41,50,990	60,48,48,902	61,41,50,990	60,48,48,902

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

SCHEDULE 11-CURRENT ASSETS LOANS ADVANCES ETC.,								
A. CURRENT ASSETS								
1. Inventories:	-							
a) Stock-in-trade								
Finished Goods (Unsold stock of NER Marketing)	-		-					
Raw Coffee Stock	1,80,71,046	1,54,74,702	-				1,80,71,046	1,54,74,702
Consumables	-	-					-	-
Merchandise Items	40,68,038	46,21,368	-				40,68,038	46,21,368
TOTAL	2,21,39,084	2,00,96,070	-	-	-	-	2,21,39,084	2,00,96,070
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	1,62,72,921	1,38,83,995	-				1,62,72,921	1,38,83,995
Other sundry debtors	55,994	55,994	-				55,994	55,994
Sundry debtors (Service Tax) / GST (Receivable)	10,14,213	10,05,669	-				10,14,213	10,05,669
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
TOTAL	2,11,47,353	1,87,49,883	8,64,59,832	8,64,59,832	-	-	10,76,07,185	10,52,09,715
3. Cash Balance in Hand								
Head Office	-		-				-	-
Field Offices		12,129	-				-	12,129
TOTAL	-	12,129	-	-	-	-	-	12,129
3. A. Cash-in-Transit								
Cash in Transit	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-	-
4. BANK BALANCE:								
a) With Scheduled Banks:	-							



Audit Report & Annual Accounts 2021-2022

(Amount In ₹)

SCHEDULE 11-CURRENT ASSETS LOANS ADVANCES ETC.,	Plan Grant		Subsidy Grant		Earmarked		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
On Current Account HO	60,40,41,074	57,04,96,140	23,72,257	2,23,25,534			60,64,13,331	59,28,21,674
On Current Accounts Field Office	15,76,660	79,07,780	35,09,877	46,68,507			50,86,537	1,25,76,287
On Deposit accounts			-				-	-
In Savings accounts (Head office)	-		-		8,32,22,221	1,27,81,732	8,32,22,221	1,27,81,732
In Savings accounts (Field office)	-		-				-	-
On Flexi deposit swept from Current Account (HO)	-		-				-	-
	-						-	-
TOTAL	605617734	578403920	5882134	26994041	83222221	12781732	694722089	618179692
5. Balance of Postage and Franking Machine		10,184					-	10,184
TOTAL	-	10,184					-	10,184
GRAND TOTAL - A	64,89,04,171	61,72,72,186	9,23,41,966	11,34,53,873	8,32,22,221	1,27,81,732	1,43,86,19,348	74,35,07,790

B. LOANS, ADVANCES AND OTHER ASSETS -								
1. Loans								
a) Staff								
Computer Purchase Advance (PCA)	-	-	-				-	-
Conveyance purchase Advance	-	-	-				-	-
House Building Advance	-	-	-				-	-
LTC/TA Advance	24,24,240	33,76,425	-				24,24,240	33,76,425
Medical Advance	13,40,924	13,40,924	-				13,40,924	13,40,924
Festival Advance (Staff)	-	19,12,000	-				-	19,12,000
Festival Advance (Mazdoors)	41,550	28,000					41,550	28,000
Death Relief Advance	55,762	33,000	-				55,762	33,000
TOTAL	38,62,476	66,90,349	-	-	-	-	38,20,926	47,50,349
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	2,60,745	-				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			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



Audit Report & Annual Accounts 2021-2022

(Amount In ₹)

SCHEDULE 11-CURRENT ASSETS LOANS ADVANCES ETC.,	Plan Grant		Subsidy Grant		Earmarked		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Plan Scheme Promotion Expenditure	-	-	-	-	-	-	-	-
TDS Recoverable	40,574	40,574	-	-	-	-	40,574	40,574
Interfund transfer to Units	-	71,16,882	-	-	-	-	-	71,16,882
VAT Refund receivable	14,959	14,959	-	-	-	-	14,959	14,959

b) Prepayment								
Petro Card Advance-(Prepaid-Petrol Advance)	26,46,248	11,00,001	-	-	-	-	26,46,248	11,00,001
Contingency Advance	61,43,728	58,15,702	-	-	-	-	61,43,728	58,15,702
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	1,73,281	-	-	-	-	1,73,281	1,73,281
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
c) Others							-	-
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	23,44,974	21,57,802	-	-	-	-	23,44,974	21,57,802
Receivable from Plan A/c (IEBR)							-	-
Transfer of Funds	79,11,533	1,01,53,609	16,33,465	3,96,818	-	-	95,44,998	1,05,50,427
Receivable from Pension	200	200	-	-	-	-	200	200
Advance for Electricity	10,000	10,000	-	-	-	-	10,000	10,000
Perquisite Tax recoverable from staff	1,89,672	1,89,672	-	-	-	-	1,89,672	1,89,672
Security Deposit	-	-	1,27,000	1,27,000	-	-	1,27,000	1,27,000
TDS on Flexi to be reversed	-	-	4,28,439	4,28,439	-	-	4,28,439	4,28,439
PF advance (recoverable)	-	-	-	-	9,21,994	10,99,769	9,21,994	10,99,769
IT Officers and Staff	3,72,180	4,69,749	-	-	-	-	-	-
EPF Employees Contribution	-	-	-	-	-	-	-	-
Income Tax refund	-	-	-	-	1,70,034	1,70,034	1,70,034	1,70,034
TOTAL	3,01,89,510	3,75,84,592	22,14,844	9,78,197	10,92,028	12,69,803	3,31,24,202	3,93,62,843



Audit Report & Annual Accounts 2021-2022

(Amount In ₹)

SCHEDULE 11-CURRENT ASSETS LOANS ADVANCES ETC.,	Plan Grant		Subsidy Grant		Earmarked		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
3. INCOME ACCRUED								
Interest Accrued not due on Loan to Staff	28,38,937	34,38,491	-	-			28,38,937	34,38,491
Interest accrued on SB accounts	-	-	-	-			-	-
Accrued interest on deposits	-	-	-	-	1,03,25,015	1,38,68,571	1,03,25,015	1,38,68,571
Interest Accrued on Staff Advances due for recovery and in progress	2,40,674	3,33,818	-	-			2,40,674	3,33,818
Accrued Interest - on Flexi account	71,52,565	71,52,565	-	-			71,52,565	71,52,565
TOTAL	1,02,32,176	1,09,24,874	-	-	1,03,25,015	1,38,68,571	2,05,57,191	2,47,93,445
TOTAL (B)	4,42,84,162	5,51,99,815	22,14,844	9,78,197	1,14,17,043	1,51,38,374	5,75,02,319	6,89,06,637
TOTAL (A+B)	69,31,88,333	67,24,72,001	9,45,56,810	11,44,32,070	9,46,39,264	2,79,20,106	88,23,84,407	81,48,24,176

Deputy Secretary (Accounts)



Audit Report & Annual Accounts 2021-2022

COFFEE BOARD BENGALURU DETAILS OF TERM DEPOSITS AS ON 31.03.2022

Annexure to Schedule - 9

(Amount In ₹)

A. PROVIDENT FUND ACCOUNTS					
SI No.	Name of the Bank	Period	Rate of Interest	Amount	Interest Accrued up to 31.03.2022
1	Union Bank of India, Cooke Town Branch	30.11.2021 to 30.11.2022	5.10%	55000000	932935
2	Indian Overseas Bank, Infantry Road Branch	24.03.2022 to 24.03.2023	5.15%	195000000	192596
3	State Bank of India, Ambedkar Veedhi Branch	18.03.2022 to 18.03.2023	5.10%	100000000	181644
			Total	350000000	1307175

B. PENSION FUND					
SI No.	Name of the Bank & Branch	Period	Rate of Interest	Amount	Interest Accrued up to 31.03.2022
1	Union Bank of India, (Andra Bank) Cooke Town Branch	21.06.2021 - 21.06.2022	5.25%	189000000	7551735
2	Union Bank of India ,(Andra Bank) Cooke Town Branch	31.08.2021- 31.08.2022	5.20%	43259238	1302728
3	State Bank of India, Ambedkar Veedhi Branch	09.03.2022-09.03.2023	5.10%	19709120	60587
4	Union Bank of India ,(Andra Bank) Cooke Town Branch	09.03.2022-09.03.2023	5.10%	9950000	30587
			Total	261918358	8945637

C. NATIONAL PENSION SCHEME					
SI. No.	Particulars	Period	Rate of Interest	Amount	Interest Accrued up to 31.03.2022
2	Union Bank of India ,(Andra Bank) Cooke Town Branch	16.08.2021- 16.08.2022	5.20%	2232631	72203
			Total	2232632	72203
				614150990	10325015

Deputy Secretary (Accounts)



COFFEE BOARD BENGALURU
SCHEDULES TO INCOME AND EXPENDITURE ACCOUNT
AS ON 31.03.2022

(Amount In ₹)

SCHEDULE 12 INCOME FROM SALES/SERVICE	Plan Grant		Subsidy Grant		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Sale of Liquid Coffee	1,89,27,774	1,17,07,047			1,89,27,774	1,17,07,047
Sale of Coffee Powder	38,71,808	28,26,005			38,71,808	28,26,005
Sale of Caterings	41,08,958	14,97,543			41,08,958	14,97,543
Sale of Mineral Water	-	-			-	-
Sale of SS Coffee Filter	6,39,323	4,66,310			6,39,323	4,66,310
TOTAL	27547863	16496905	0	0	27547863	16496905

SCHEDULE - 13 GRANTS/ SUBSIDIES						
Plan Grant in Aid General(ONER) Scheme	11,00,00,000	11,00,00,000			11,00,00,000	11,00,00,000
Plan Grant in Aid General(NER)	5,69,00,000	6,79,00,000			5,69,00,000	6,79,00,000
Grant in AidSAP	80,00,000	80,00,000			80,00,000	80,00,000
Plan Grant in Aid General (Admn)	6,11,00,000	10,00,00,000			6,11,00,000	10,00,00,000
Plan Grant in Aid Salary	1,24,81,00,000	1,13,20,00,000			1,24,81,00,000	1,13,20,00,000
Plan Grant in Aid TIES	-	-			-	-
Subsidy (ONER)	-	-	7,70,00,000	24,00,00,000	7,70,00,000	24,00,00,000
SC Sub-Plan	-	-	82,50,000	3,30,00,000	82,50,000	3,30,00,000
Tribal Area Sub Plan	-	-	4,95,75,000	6,40,00,000	4,95,75,000	6,40,00,000
Subsidy (NER)	-	-	2,00,00,000	3,65,00,000	2,00,00,000	3,65,00,000
TOTAL	1484100000	1417900000	154825000	373500000	1638925000	1791400000

SCHEDULE 14: Fees/ Subscriptions					NIL	NIL
----------------------------------	--	--	--	--	-----	-----

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

SCHEDULE 16: Income from Royalty, Publication etc.					NIL	NIL
--	--	--	--	--	-----	-----



Audit Report & Annual Accounts 2021-2022

(Amount In ₹)

SCHEDULE - 17 INTEREST EARNED	Plan Grant		Subsidy Grant		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
On Savings Accounts			-			-
On Term Deposits	-	-	-			-
On Flexi Deposits	37,40,602	1,46,39,813		4,04,741	37,40,602	1,50,44,554
2. On Loans - Employees					-	-
Interest on advances to staff		6,708			-	6,708
Penal Interest (Staff Advance)		85,108			-	85,108
3. Others					-	-
Miscellaneous					-	-
Interest on Short term deposit	-				-	-
TOTAL	3740602	14731629	0		3740602	15136370

SCHEDULE - 18 OTHER INCOME						
1. Profit on sale/ Disposal of Assets (disposal of old Vehicles)	-	-				
a) Owned Assets	-	-				-
2. MISCELLANEOUS INCOME						-
Support for Coffee Curing Works						-
Rent	2,17,95,206	2,06,79,211			2,17,95,206	2,06,79,211
Sale of unserviceable article	-	-			-	-
Miscellaneous Receipts	8,95,478	26,68,200		94,206	8,95,478	27,62,406
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	-	-			-	-
Funds from Farmer Producer Organisation	-	-			-	-
Funds from PLACROSYM	-	-			-	-
RTI		250			-	250
IEBR	6,89,80,713	4,99,62,485			6,89,80,713	4,99,62,485
Cash Handling Charges		28,740			-	28,740
IEBR Non Plan	-	-			-	-
Guest House Rent	-	-			-	-



Audit Report & Annual Accounts 2021-2022

(Amount In ₹)

SCHEDULE - 18 OTHER INCOME	Plan Grant		Subsidy Grant		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Letter of Credit (LC Ties)		43,058			-	43,058
Proceeds of Pool Coffee Market Support	-	-			-	-
Reimbursement of Maintenance Charges	-	-			-	-
Cost inflation index Value (Land acquisition)	-	-			-	-
TOTAL	9,16,71,397	7,52,12,708	-	94,206	9,16,71,397	7,53,06,914

SCHEDULE - 19 Increase (decrease) in stock of Finished goods and works-in-Progress						
A) CL. STOCK AS ON 31-03-2022						
Books & Publication	3,10,682	5,22,740			3,10,682	5,22,740
Coffee Stock (Raw)	1,80,71,046	1,54,74,702			1,80,71,046	1,54,74,702
Fertilizers & Chemicals	35,27,373	29,02,714			35,27,373	29,02,714
Broca Traps and Lure	1,45,522	9,78,954			1,45,522	9,78,954
Other Estate Products	84,461	2,16,960			84,461	2,16,960
Consumables	-	-			-	-
SS Coffee Filter	-	-			-	-
Seed Coffee	-	-			-	-
TOTAL (A)	2,21,39,084	2,00,96,070			2,21,39,084	2,00,96,070

B) Less: OPENING STOCK AS ON 01-04-2021						
Books & Publications	5,22,740	8,31,935			5,22,740	8,31,935
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
SS Coffee Filter	-	4,63,538			-	4,63,538
Seed Coffee	-	1,000			-	1,000
Consumables	-	3,51,500			-	3,51,500
TOTAL (B)	2,00,96,070	1,64,70,183			2,00,96,070	1,64,70,183
NET INCREASE/ DECREASE(A-B)	20,43,014	36,25,887			20,43,014	36,25,887



Audit Report & Annual Accounts 2021-2022

(Amount In ₹)

SCHEDULE - 20 ESTABLISHMENT EXPENSES	Plan Grant		Subsidy Grant		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
SCHEDULE - 20 ESTABLISHMENT EXPENSES						
A. SALARIES AND WAGES						
2. Pay of Establishment - Basic Pay	31,79,12,214	33,18,17,611			31,79,12,214	33,18,17,611
1. Dearness Allowance	9,17,32,561	6,01,24,183			9,17,32,561	6,01,24,183
2. Other Allowances	5,81,03,792	5,55,39,853			5,81,03,792	5,55,39,853
8. Deputation Allowance	2,16,000	1,88,005			2,16,000	1,88,005
6. MACPS Arrears	-	-			-	-
TOTAL	46,79,64,567	44,76,69,652			46,79,64,567	44,76,69,652
B.Exp. on Employees Retirement and Terminal Benefits					-	-
Payments to Pension Fund	77,75,00,000	74,37,60,000			77,75,00,000	74,37,60,000
Pension Contribution (Deputees)	7,07,807	10,02,296			7,07,807	10,02,296
New Pension Scheme Board's Share	2,57,47,142	1,09,76,516			2,57,47,142	1,09,76,516
Leave Salary Contribution (Deputees)	7,99,790	6,32,390			7,99,790	6,32,390
Leave Encashment (Retirement)	2,04,76,892	2,17,40,965			2,04,76,892	2,17,40,965
TOTAL	82,52,31,631	77,81,12,167			82,52,31,631	77,81,12,167
B.Allowances & Bonus (Administration Expenses)					-	-
3. Leave Encashment (LTC)	20,47,071	-			20,47,071	-
4. Leave Travel Concession (LTC)	1,41,960	69,92,414			1,41,960	69,92,414
5. Medical Reimbursement	92,03,608	68,20,755			92,03,608	68,20,755
6. CEA/Tuition Fee/Hostel Subsidy	63,94,272	34,20,933			63,94,272	34,20,933
7. Overtime Allowance	79,952	2,36,578			79,952	2,36,578
9. Honorarium & Cash Awards	2,38,500	2,36,000			2,38,500	2,36,000
TOTAL	1,81,05,363	1,77,06,680			1,81,05,363	1,77,06,680



COFFEE BOARD BENGALURU
SCHEDULES TO INCOME AND EXPENDITURE ACCOUNT
AS ON 31.03.2022

(Amount In ₹)

D. Other expenses on Employees					-	-
Training						-
Uniforms	86,05,000	12,46,661			86,05,000	12,46,661
TOTAL	86,05,000	12,46,661			86,05,000	12,46,661
GRAND TOTAL	1,31,99,06,561	1,22,70,28,480			- 1,31,99,06,561	1,22,70,28,480

SCHEDULE 21 : OTHER ADMINISTRATIVE EXPENSES ETC.,	Plan Grant		Subsidy Grant		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Purchase of Consumables / Ingredients	-	1,11,919			-	1,11,919
Purchase of Gas	-				-	-
Purchase of Milk					-	-
Purchase of Sugar					-	-
Purchase of raw Coffee		73,54,455			-	73,54,455
Purchase of Gunny Bags	1,167	7,875			1,167	7,875
Purchase of Polythene Bags					-	-
Purchase of Packing Materials	-				-	-
Crockery & Cutlery					-	-
Freight Transport & Cooly Charges	-	-	-	-	-	-
Roasting of Coffee Seeds	4,34,820	-	-	-	4,34,820	-
Rent Payment	64,81,416	83,71,486			64,81,416	83,71,486
Procurement of Coffee from Research and Extension Departments.	-	-			-	-
Advertisement on publicity on coffee	57,241	72,890			57,241	72,890
Water Charges ICD/ICH		12,11,111			-	12,11,111
TDS on GST	-	-			-	-
TDS on Flexi Interest		1,98,086			-	1,98,086
Wages to Data Entry Operators	-	36,03,961			-	36,03,961
Wages to Contract labours	-	11,28,746			-	11,28,746
Professional Charges	-	9,10,833			-	9,10,833
Consultants remuneration	31,45,056	52,88,994			31,45,056	52,88,994
Electricity Charges	79,65,765	73,84,184			79,65,765	73,84,184
Repairs & Maintenance of office/lab equipment	16,50,058	16,22,426			16,50,058	16,22,426



Audit Report & Annual Accounts 2021-2022

(Amount In ₹)

SCHEDULE 21 : OTHER ADMINISTRATIVE EXPENSES ETC.,	Plan Grant		Subsidy Grant		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Building Maintenance Charges	44,17,872	28,84,226			44,17,872	28,84,226
Travelling Allowance (Non officials)	90,966	29,993			90,966	29,993
Guest House Maintenance	2,26,302	97,182			2,26,302	97,182
Maintenance of Computer	11,21,931	8,37,141			2,26,302	8,37,141
Maintenance of Vehicles	1,00,71,787	68,21,865			1,00,71,787	68,21,865
Wages to Casual Driver	22,97,635	21,85,578			22,97,635	21,85,578
Postage & Telegram	6,08,023	6,96,630			6,08,023	6,96,630
Telephone Charges	25,41,456	29,53,737			25,41,456	29,53,737
Transport & Vehicle hire charges	7,34,354	3,97,833			7,34,354	3,97,833
Watch & Ward	-	97,58,818			-	97,58,818
Printing & Stationery	27,02,429	26,47,822			27,02,429	26,47,822
Office Consumables/ Materials	5,83,976	4,14,099			5,83,976	4,14,099
Travelling Allowance (Board Members)	2,05,914	5,70,614			2,05,914	5,70,614
Expenditure on Board Members Meetings	12,63,267	2,47,949			12,63,267	2,47,949
Hospitality Charges	20,75,661	14,68,380			20,75,661	14,68,380
Press Advertisement	6,35,368	4,13,232			6,35,368	4,13,232
Seminar Meetings	26,96,385	28,90,677			12,63,267	28,90,677
Incidentals	28,30,333	20,61,313			28,30,333	20,61,313
Bank Charges	50,500	1,70,662			50,500	1,70,662
Legal Charges	18,02,851	9,82,964			18,02,851	9,82,964
Hindi teaching Scheme	1,47,543	1,21,993			1,47,543	1,21,993
Periodicals & Reference Books	8,85,427	2,59,311			8,85,427	2,59,311
Water Charges	16,02,528	-			16,02,528	-
Travelling Allowance (Admin)	23,43,064	-			23,43,064	-
Brokerage & Commission	-	-			-	-
Taxes & Rates (Local Authority) & Registration etc.,	23,87,941	30,04,231			23,87,941	30,04,231
Insurance on Buildings, Equipments and DV	9,83,070	16,34,311			9,83,070	16,34,311
House keeping charges	-	-			-	-
Honorarium (Non-Officials)	-	-			-	-
Frienge Benefit	1,46,880	1,33,989			1,46,880	1,33,989

Audit Report & Annual Accounts 2021-2022



(Amount In ₹)

Audit Fees	-	-			-	-
Maintenance of Plant and Machinery	-	-			-	-
Expenditure on Parliamentary Committee	3,32,734	12,000			3,32,734	12,000
Membership /Retainership/ Subscription	1,66,440	6,39,301			1,66,440	6,39,301
B. Allowances & Bonus (Administration Expenses)		1,77,06,680				1,77,06,680
Grand Total A+B	6,56,88,160	9,93,09,497	-	-	6,56,88,160	9,93,09,497

SCHEDULE 22 : EXPENDITURE UNDER PLAN SCHEMES/ COMPONENTS (Revenue)						
Direct Expenditure under Scheme components	12,11,33,915	9,53,05,449	15,15,75,000	37,35,00,000	27,27,08,915	46,88,05,449
Direct Expenditure under Scheme components SAP	80,00,000	1,03,90,736	-	-	80,00,000	1,03,90,736
Direct Expenditure under Scheme components TIES	-	58,10,197	-	-	-	58,10,197
Total	12,91,33,915	11,15,06,382	15,15,75,000	37,35,00,000	28,07,08,915	48,50,06,382

SCHEDULE 23 : Refunds to Government of India	Plan Grant		Subsidy Grant		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Grants refund to Government of India	-	-	32,50,000	-	32,50,000	
Interest on Grants refund to Government of India	44,16,361	1,83,76,487	-	-	44,16,361	1,83,76,487
Total	44,16,361	1,83,76,487	32,50,000	-	76,66,361	1,83,76,487

Deputy Secretary (Accounts)



Audit Report & Annual Accounts 2021-2022

COFFEE BOARD BENGALURU CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR 2021-22

(Amount In ₹)

Receipts	Government Grant	Subsidy Grant	Current year	Previous year
1. Opening Balances				0
a) Cash in hand				
Head Office	12129	0	12129	0
Field Offices			0	0
b) Cash in Transit		0	0	0
c) Bank Balances			0	0
i) In current account			0	0
Head Office	570496140	22325534	592821674	603473770
Field Offices	7907780	4668507	12576287	6617243
ii) In deposit accounts				0
iii) In Savings accounts -Field	10184		10184	10001
iv) In Flexi account			0	0
Head Office		0	0	0
Field Offices			0	0
in Flexi Accounts			0	0
II. Grants Received			0	0
General Fund			0	0
a) Grant in Aid General (ONER)	61100000		61100000	100000000
b) Grant in Aid (NER)	56900000		56900000	67900000
c) Creation of Capital Asset (ONER)	5000000		5000000	5000000
d) Creation of Capital Asset (NER)	5000000		5000000	100000
e) Grant in Aid Salaries (ONER)	1248100000		1248100000	1132000000
f) Grant in Aid General (ONER) Scheme	110000000		110000000	110000000
g) Grant in Aid Swachhata Action Programme SAP	8000000		8000000	8000000
h) Grant in Aid General Subsidy (ONER)		77000000	77000000	240000000
i) Grants in Aid General Subsidy SC Sub Plan		8250000	8250000	33000000
j) Grant in Aid - TASP		49575000	49575000	64000000
k) Grant in Aid General Subsidy (NER)		20000000	20000000	40000000



Audit Report & Annual Accounts 2021-2022

(Amount In ₹)

Receipts	Government Grant	Subsidy Grant	Current year	Previous year
III. Income on Investments from				0
IV. Interest Received				0
a) On Bank deposits				0
b) Loans, Advances etc Staff	388982			799859
c) On SB Account		743	743	1239
d) On Flexi Deposits	9875570	1170716	11046286	17972591
e) On SB Account Penal Interest		0		222
f) Interest on deposit (VAT)		0		0
V. Other Income				0
a) IEBR (value of coffee & others)	69717323	0	69717323	53986099
b) Income from sales & Service	27547863	0	27547863	60196362
c) Credit Sales (Realisation)	15684902	0	15684902	0
d) Plan (IEBR)		0		0
e) Rent	21608034	0	21608034	19988374
f) Other Grants & Aids	800000		800000	14914931
g) Miscellaneous receipts	1061238		1061238	3037007
h) Others	723886822	10000749	733887571	404741
VI. Amount Borrowed				0
VII. Any other receipts				0
a) NER Market Support - Sales realisation		14164448	14164448	7855351
b) Pay bill recoveries	106799600	0	106799600	108170526
c) Other Receipts/Advance	2628304		2628304	960447
d) Loans & Advances to staff	588530	0	588530	566163926
e) Fund Transfers	169833328		169833328	185661127
f) Reversal of unmaterialised EFT/DD/ Cheque	2813603	1515195	4328798	185571
g) Other Transfer of Funds IEBR				0
h) Liabilities & Provision	31396364		31396364	34621211
Total	3257156696	208670892	3465438606	3485020598

Deputy Secretary (Accounts)

Deputy Director (Accounts)

Director of Finance



Audit Report & Annual Accounts 2021-2022

COFFEE BOARD BENGALURU CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR 2021-22

(Amount In ₹)

Payments	Government Grant	Subsidy Grant	Current year	Previous year
I. Expenses			0	
a) Establishment Expenses	1,31,30,63,676		1313063676	1,23,33,82,771
b) Administrative Expenses	6,67,76,227		66776227	10,29,10,788
II. Payments made against funds for various Projects				-
TIES				58,10,197
a) Scheme Expenditure	13,94,57,094	17,26,34,475	312091569	34,91,15,901
b) Loans & Advances to staff				61,29,77,892
c) Board's Pension Fund				-
d) Swachhata Action Programme	80,43,263		8043263	1,09,52,883
e) NER				3,77,92,742
f) Market Support (NER)		1,47,80,805	14780805	86,91,338
III. Investments and deposits made				-
IV. Expenditure on Fixed Assets & Capital Work-in-Progress				-
a) Purchase of Fixed Assets	2,81,85,944			5,45,09,077
V. Refund of Surplus money/loans				-
a) Refund of unutilised Govt. Grant				5,27,14,000
b) NER Grants				-
c) SC Sub Plan Grants				3,30,00,000
d) TASP				5,02,78,571
VI. Finance Charges (Interest)				-
VII. Other Payments (Specify)				-
a) Refund of Grant to Govt. of India	2,37,40,591	32,50,000	26990591	35,00,000
b) Remittance - Pay bill recoveries	10,65,85,759		106585759	10,81,17,307
c) Other - Payments & Advances etc.	73,52,60,009			7,74,095
d) Staff advance etc.,				-
e) Unmaterialised EFT/DD/Cheque (Reversal)		4,81,341	481341	4,17,72,207

Audit Report & Annual Accounts 2021-2022



(Amount In ₹)

Payments	Government Grant	Subsidy Grant	Current year	Previous year
f) TDS on Flexi		4,04,741	404741	-
g) Other Receipts & Payments	3,79,490	1,12,37,396	11616886	11,65,508
h) Fund Transfer	22,73,79,086		227379086	16,43,93,752
i) EMD				-
K) Other Grants & Aids	26,67,823		2667823	77,53,425
VIII. Closing Balances				-
a) Cash in hand Head Office				-
b) Cash in hand Field Office				-
c) Cash in Transit				-
IX. Bank Balances				-
i) In current account				-
a) In Head office	60,40,41,074	23,72,257	606413331	59,28,31,858
b) In Field Office	15,76,660	35,09,877	3509877	1,25,76,286
ii) In deposit accounts				-
iii) In Savings accounts -Field				-
iv) In Flexi account				-
a) In Head office				-
b) In Field Office				-
TOTAL	3,25,71,56,696	20,86,70,892	3465827588	3,48,50,20,598

Deputy Secretary (Accounts)

Deputy Director (Accounts)

Director of Finance



Audit Report & Annual Accounts 2021-2022

COFFEE BOARD BENGALURU CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT OF EARMARKED FUNDS FOR THE YEAR 2021-22

(Amount In ₹)

Receipts	Current Year	Previous Year	Payments	Current Year	Previous Year
1. Opening Balances			I. Expenses		
a) Cash in hand	170	170	a) Establishment Expenses	773550054	764075496
b) Bank Balances			b) Administrative Expenses		890031
i) In current account			c) New Pension Scheme Payments	37182750	21716982
ii) In deposit accounts	604848902	542622785	d) Provident Fund Advance		
iii) Savings accounts	12781732	106582149	e) Prov. Fund Final Withdrawal	53056000	56618000
iv) Flexi Account			f) Provident Fund/Other funds Final Settlement	35673102	38110991
II. Grants Received			II. Payments made against funds for various Projects		
III. General Fund			a) Scheme Expenditure/ Other expenditure		
a) From Govt. of India Plan		0	III. Investments and deposits made		
b) From Govt. of India Non Plan	837000000	709023990	IV. Expenditure on Fixed Assets & Capital Work-in-Progress		
c) Grant-in-aid			a) Purchase of Fixed Assets		
d) Fees & Subscriptions			b) Exp. on Capital Work-in-Progress		
IV. Interest Received			V. Refund of surplus money/ Loans		
a) On Bank deposits			a) To the Government of India		
b) On SB Account	33633742	46845787	b) To other providers		
Flexi Account	1632241	949292	c) Remittance of Coffee Board dues		
V. Other Income			d) Remittance of Society dues		
CB Pool Fund Marketing A/ cs.			VII. Other Payments (Specify)		
a) Other Income/FD Maturity			a) Final Settlement GSLI	2525489	2699926
b) Repairs & Maintenance off Building			b) Remittance/Pay bill Recoveries	364950	
c) Subscription and Premium	68184090	70563939	c) Other - Payments & Advances etc.		363525
d) P F Refund of advance	177775	358825	d) Miscellaneous	533	



Audit Report & Annual Accounts 2021-2022

(Amount In ₹)

Receipts	Current Year	Previous Year	Payments	Current Year	Previous Year
e) With held amount/recovery of Govt. /Society dues	1126282		e) Other Payments		
f) Other Receipts	465222		f) Remittance of withheld amount/recovery of Govt./ Society dues		
Employees Contribution (New Pension Scheme)			g) TDS Flexi to be reversed		
	0	523135	VIII. Closing Balances		
VII. Any other receipts (give details)	37231056	10918910	a) Cash in hand	170	170
a) Receipts by transfer from units	0	11117461	b) Cash in Transit		
b) Settlement received from LIC			c) Bank Balances		
c) Other Receipts/Advance			i) In current account		
d) TDS flexi to be reversed	2645047	2599311	ii) In deposit accounts	614150990	604848902
			iii) In Savings accounts	83222221	12781732
			iv) In Flexi Account		
TOTAL	1599726258	1502105754	TOTAL	1599726258	1502105754

Deputy Secretary (Accounts)

Deputy Director (Accounts)

Director of Finance



Audit Report & Annual Accounts 2021-2022

COFFEE BOARD BENGALURU CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT OF EARMARKED FUNDS FOR THE YEAR 2021-22

(Amount In ₹)

Receipts	Pension	New Pension	PF	Editorial Committee	Benevolent Fund	GSLI	Current Year
	1	2	3	4	5	6	
I. Opening Balances							
General Fund							
a) Cash in hand				170			170
b) Bank Balances							
i) In current account							
ii) In deposit accounts	247732871	2116031	355000000				604848902
iii) Savings accounts	2367521	1152022	6859669	18923	559505	1824091	12781732
iv) In Flexi account							
II. Grants Received							
iii. General Fund							
a) From Govt. of India PLAN							0
b) From Govt. of India (Accounts)	837000000						837000000
d) Govt of India PSF Trust							
e) Grant in aid							
f) Fees & Subscriptions							
IV. Interest Received							
a) On Bank deposits	14346487	116600	19170655				33633742
b) On SB Account	648427	114779	797687		15186	56162	1632241
c) On Flexi account							
V. Other Income							
CB Pool Fund Marketing A/cs.							
a) Other Income/FD Maturity							
b) Repairs and Maintenance of Buildings							
c) Subscription and Premia			67817990			366100	68184090
d) Recovery from retirement benefits/society dues	1126282						1126282
e) P F Refund of advance			177775				177775
f) With held amount	465222						465222
g) Other Receipts / flexi							0
Employees Contribution (New Pension Scheme)		37231056					37231056
VII. Any other receipts (give details)							0
a) Receipts by transfer from units							
b) TDS on flexi (to be reversed)							
c) Settlement received from LIC						2645047	2645047
d) Other Receipts/Advance -							
TOTAL	1103686810	40730488	449823776	19092	574691	4891400	1599726258

Deputy Secretary (Accounts)



COFFEE BOARD BENGALURU
CONSOLIDATED RECEIPT AND PAYMENT ACCOUNT OF EARMARKED
FUNDS FOR THE YEAR 2021-22

(Amount In ₹)

Payments	Pension	New Pension	PF	Editorial Committee	Benevolent Fund	GSLI	Current Year
	1	2	3	4	5	6	
I. Expenses							
a) Establishment Expenses (pension Payments)	773550054						773550054
b) Administrative Expenses							0
c) Pension Payments (Remittance to NPS Trust Account)		37182750					37182750
d) Provident Fund Advance							0
e) Prov. Fund Final Withdrawal			53056000				53056000
f) Provident Fund/Other funds Final Settlement			35673102				35673102
II. Investments and deposits made							
III Expenditure on Fixed Assets & Capital Work-in-Progress							
a) Purchase of Fixed Assets							
b) Exp. on Capital Work-in-Progress							
IV. Refund of surplus money/ Loans							
a) To the Government of India							
b) To other providers							
c) Remittance of Coffee Board Dues							
d) Remittance of Society Dues							
V. Other Payments (Specify)							
a) Final Settlement						2525489	2525489
b) Remittance/Pay bill Recoveries						364950	364950
c) Other - Payments & Advances etc.							0
d) Miscellaneous			266			266	533
e) Recovery from retirement benefits/society dues							
f) TDS on flexi (to be reversed)							
g) Other Payments refunded by sub-offices							
VI. Closing Balances							
a) Cash in hand				170			170
b) Bank Balances							
i) In current account							
ii) In Flexi accounts							
iii) In deposit accounts	261918359	2232631	350000000				614150990
iii) Savings accounts	68218397	1315107	11094409	18923	574691	2000695	83222221
TOTAL	1103686810	40730488	449823776	19092	574691	4891400	1599726258

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 Syndicate Bank throughout the country. The Board has a pension corpus of `38.52 crore as at the year end. The corpus fund is being invested as per the provisions of Coffee Act and the interest earned on this investment is being utilized for payment of portion of pension and the balance pension payments are met out of grant received from Government of India under the head of account Grant in Aid –Salaries.
6. Coffee Board Employees Contributory Pension Fund has been operated under New Pension Scheme for the employees who were employed from 01.01.2004 and onwards. A separate bank account bearing No.SB54044625170 is being operated at State Bank of India, Dr. Ambedkar Veedhi, Bengaluru and the accounts are reflected under Earmarked Endowment Fund.
7. **Provident Fund:**
 - (a) The function of Provident Fund Accounts in Coffee Board is in accordance with the General Provident Fund (Central Services) Rules, 1960, amended from 22nd December 2007 and onwards. All transactions are through Bank only.



Audit Report & Annual Accounts 2021-2022

- (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 Government grant as per instructions vide OM No.G.20008/16/2003-B&A/466 dated 2nd June 2004 effective from 1st April 2004.
11. **Valuation of Consumable Stock:** The values disclosed in Form No.20 in respect of stock account rendered by Promotional units have been accounted as value of closing stock. The valuation of the closing stock of Broca Traps, Pheromone traps, Lures, etc. have been accounted at purchase price. The valuation of the closing stock of coffee seeds and estate products has been accounted at average market price.



12. Employee Benefits:

- (a) Though the Board is an autonomous body, working under the Ministry of Commerce & Industry, the following rules are applicable to all the employees of the Coffee Board 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 2021-22 to the Board was ₹164.87 Cr and it was released as below:

		₹ In Crores
i	Grants-in-aid – ONER (Admn)	6.11
ii	Creation of Capital Assets – ONER	0.50
iii	Grants-in-aid – NER	5.69
iv	Creation of Capital Assets – NER	0.50
v	Grants-in-aid – Subsidies ONER	7.70
vi	Grants-in-aid - Subsidy NER	2.00
vii	S C Sub-Plan – Subsidy	0.82
viii	Grants-in-aid - General (Schemes)	11.00
xi	Grants-in-aid - Salary	124.80
x	Tribal Area Sub Plan (TASP)	4.95
xi	Grants-in-aid – Swachhta Action Plan	0.80
	Total	164.87

The Excess SC Sub Plan Subsidy grants of Rs.32.50 lakhs for 2021-22 have been refunded to the Government of India.

2. Coffee produced of 13540 kilograms valued at ₹4694302/- during the year 2021-22 obtained from Research / Extension Units was allotted to Promotional outlets during the year 202-22. 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, 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



Audit Report & Annual Accounts 2021-2022

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 average of 3500 plants per Ha and Robusta 1250 Plants per Ha. The cost of investment to reach maturity/bearing (i.e upto 5th year of planting) is estimated at ₹ 310000/- and 245000 per Ha respectively for Arabia and Robusta. Accordingly the cost of investment per



Audit Report & Annual Accounts 2021-2022

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.

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)

10. **Economically valuable trees:** The value of economically valuable trees which are grown/planted in Research/ Extension farms of the Board, which are accounted in the year 2012-13 has been updated and accounted for in Schedule 8. The values of such trees are arrived as per the local value provided by revenue /forest department. The impairment is accounted on actual basis. Depreciation is not applied/accounted.
11. During the year 2015-16, Bengaluru Development Authority raised a demand of ₹1.04 crore and interest of ₹1.68 crore and directed the State Bank of India to freeze the amount to that extent based on the notice issued by the State Criminal Investigation Department, Bengaluru. The Board obtained a stay order from the Hon'ble High Court of Karnataka and the case is pending.
12. Income tax Officer, Bengaluru issued notice for payment of perquisite tax of ₹`1.60 lakh and interest of `0.30 lakh for the assessment year 2014-15 and informed that the amount is being adjusted against refundable amount of ₹ 3.76 lakh (TDS) for the assessment years 2011-12, 2012-13 and 2013-14. However, the Board has filed an appeal memorandum before Appellate Income Tax Officer, Bengaluru and the case is pending.
13. There are 73 coffee growers' cases pending in Courts of the States of Kerala and Karnataka towards settlement of claims under Coffee Debt Relief Package (CDRP) who have availed term loans. Hence, the amount of ₹ 6.29 crore has been kept under flexi-deposit account to earn interest.
14. **Accounting for Retirement benefits – Actuarial Valuation:** - As per Audit observation and on terms of AS 15, the work on valuation of retirement benefits/ Liabilities on actuarial basis have been outsourced and entrusted to M/s. Global Risk Consultants, Mumbai. The work on this is in progress. Once the final report on is received the results will be incorporated in the accounts.



Audit Report & Annual Accounts 2021-2022

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

₹. In lakh

Coffee Debt Relief Package (CDRP) 628.80

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

DIRECTOR OF FINANCE



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

Sl. No.	Particulars	Brief facts and latest position
1	Sri T.N.Lakshminarayana, Kalpetta & 24 others 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.
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.
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.



Audit Report & Annual Accounts 2021-2022

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

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

Sl. No.	Particulars	Brief facts and latest position
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

Audit Report & Annual Accounts 2021-2022



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



Audit Report & Annual Accounts 2021-2022

Sl. No.	Particulars	Brief facts and latest position
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.
7	W.P.No.6320/2017 Sri M.K.Ravindra High Court of Karnataka, Bangalore	The petitioner prayed to consider his case for filling up of the cadre of Multi Tasking Staff [MTS] from among permanent mazdoors working in the Farms of Research Department. Last heard on 14.06.2018. Pending for hearing.
8	W.P.No.44378/2017 Sri K. Jayarama Balyaya High Court of Karnataka	Challenged the Appellate Authority order modifying the dismissal order of the DA into compulsory retirement. Statement of objection filed. Last heard on 22.03.2018 for issue of Notice. Pending for hearing.
9	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.
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.

ANDHRA PRADESH

Sl. No.	Particulars	Brief facts and latest position
11	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.

Audit Report & Annual Accounts 2021-2022



Sl. No.	Particulars	Brief facts and latest position
12	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.
13	WP. No.759/2015 Deputy Labour Commissioner, Tirupati. High Court of Hyderabad	The Board challenged the order of Dy Labour Commissioner 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.
14	CC No. 1986/15 Sri K.Ramaiah and 4 others High Court of Hyderabad	The petitioners filed this contempt petition alleging the Board failed to implement the interim order passed in WP 38290/14 with regard to pay the arrears of wages from Aug '14. Advocate appeared. Pending for disposal. Clubbed with connected other three WPs viz. W.P.No.38290/2014, W.P.No.28817/2015, WP. No.759/2015.

TAMILNADU

Sl. No.	Particulars	Brief facts and latest position
15	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 2021-2022

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



KERALA

Sl. No.	Particulars	Brief facts and latest position
18	W.P.No.16460/2011 Sri K.K.Prashanth, Sr.Clerk High Court of Kerala	The Petitioner challenged the transfer order dated 13.6.2011 posted to Koraput and relieved on 15.6.2011. Sri K.K.Prashanth obtained stay. The stay was vacated on 1.7.2011 Statement of objection filed Pending for disposal. Directed Advocate to file application as the WP has become infructuous as he was dismissed and reinstated as per Appellate Authority order Last heard on 23.07.2013. Pending for disposal.
19	WP No.4120/2014 Sri G.Ragunathan (Retd.) High Court of Kerala	The Petitioner filed this WP retired from the services on 29/8/2008 directing the Board to pay interest @ 18% to petitioner for delay in settling the pension. Facts of the case given to Advocate. Last heard on 11.02.2014. Pending for disposal
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
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 filling 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.
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.



Audit Report & Annual Accounts 2021-2022

Sl. No.	Particulars	Brief facts and latest position
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.
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.
25	WA No.1096/2017 filed in WP No. 31057/06 Padmanabha Panicker Rtd AEO & K.V.Rajagopalan High Court of Kerala	Challenged the WP Order dt. 1.11.2016 seeking ACP wef 29.10.2001 instead of from 15.2.2006. Facts of the case furnished to Advocate. Pending for hearing



LIST OF PENDING COURT CASES - (OTHER MATTERS - 24 Nos)

Sl. No.	Particulars	Brief facts and latest position
1	C.R.No.13/2013 The Estate Staffs' Union of India, Chikmagalur. Central Government Industrial Tribunal, Bangalore	The Mazdoor requesting to pay the central wages on par with the Coffee Board pay scale being paid to Group'D' employees. The Board has filed objection statement. Board's evidence is over. Pending for argument and disposal.
2	C.R.No.17/2013 The Karnataka Estate Labour Union, Jayapura Central Government Industrial Tribunal, Bangalore	The Mazdoor requesting to pay the central wages on par with the Coffee Board pay scale being paid to Group'D' employees The Board has filed objection statement. Board's evidence is over.. Pending for argument and disposal.
3	ITA No.123/15 Income Tax Officer, Bengaluru The Appellate Income Tax Commissioner, Bengaluru	The Board challenged the demand of TDS and interest raised by ITO for the year 2014-15 under perquisite Rs.189672/- The Appeal Memorandum filed Heard on 04.12.2018 and posted for further hearing.
4	W.P.No.55518/2015 DSP, Arms and Narcotic Division, & State Bank of Mysore Central Government Industrial Tribunal, Bangalore	The Board challenged the letter dated 31.10.2015 issued by DSP to the Bank for freezing amount of Rs.2.72 crores [Rs.1.04 crores + Rs.1.68 crores interest] towards alleged due to BDA. Stay granted on 18.12.2015. Other side not filed objections. Last heard on 18.12.2015 for issue of Notice. Pending for further hearing.
5	ST/COD/20060/2016 Commissioner of Service Tax Service Tax Tribunal	The Coffee Board challenged against the order dated 8.5.2015 confirming the Levy of Service Tax of Rs.86,59,746/- for the years 2008-09 to 2012-13 on the income received towards rent. 7.5% of the claim paid @ Rs.6,49,481/-. The appeal admitted. Pending for further hearing.



Audit Report & Annual Accounts 2021-2022

Sl. No.	Particulars	Brief facts and latest position
6	O.S. No.4959/2016 Mrs. Asmathunnisa and others City Civil Court at Bengaluru.	Praying to pass a judgement and decree in the nature of permanent injunction restraining the Defendants, their agents permanently from parking four wheeler/vehicles in the schedule B property connecting the Millers Road and Coffee Court of the Plaintiffs building and to grant such other relief/s as deemed fit. The objection statement filed by respondents, Heard on 17.1.2017. Posted for Board's evidence. Pending for further hearing.
7	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.
8	WP No. 43798/2016 Commissioner of BBMP and two others High Court Karnataka	Praying to take action against the owners of the building next to Board's quarters as per law of BBMP in case of any violation in construction. Objection from other side yet to be filed Last heard on 15.02.2017. Pending for hearing
9	AP No.58/17-18 & STA No. 395/2017 State of Karnataka, Taxes Karnataka Appellate Tribunal	Challenged the demand of Rs.8,33,070/- Tax (VAT) Rs.6,95,251/- Penalty, Rs.83,307/- interest aggregating to Rs.16,11,628/- for 2012-13 Stay granted on 6.7.2017- paid 30% demand of Rs. 4,83,488/- . Filed appeal before KAT against the order of furnishing bank guarantee-Stay granted-Posted for further hearing.
10	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

Audit Report & Annual Accounts 2021-2022



Sl. No.	Particulars	Brief facts and latest position
11	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.
12	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 - Black listing the firm and direct to refund the encashed bank guarantee. Statement of Objection filed. Last heard on 19.02.2018. Pending for hearing.
13	W.P. No.14331/2018 P.N.Poovaiah	CDRP case. Last heard on 25.07.2018 for issue of Notice. Pending for hearing.
14	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.
15	Appeal No.99/2018 CRS, Chettalli Asst. PF Commissioner, Mysore	Challenged the order dated 21.06.2018 demanding Rs.22,516/- towards PF arrears and insurance fund for the period April 2015 to March 2016 on payment of harvesting incentive. Interim order obtained on 10.04.2019 staying the demand. Pending for further hearing.
16	W.P.9159/2019 D.T. Raju & others	CDRP case. Last heard on 04.04.2019 for issue of Notice.



Audit Report & Annual Accounts 2021-2022

TAMILNADU

Sl. No.	Particulars	Brief facts and latest position
17	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>

KERALA

Sl. No.	Particulars	Brief facts and latest position
18	CMP No.58/2018 & AS (SR) No.64599/2018 in OS No.2136/2015 Express Publications Principal City Civil Court, Chennai	<p>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.</p> <p>Board filed appeal and Stay application</p> <p>Pending for hearing.</p>

Audit Report & Annual Accounts 2021-2022



Sl. No.	Particulars	Brief facts and latest position
19	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.
20	STR No.44, 46, 47, 48, 49, 50, 51, 52 & 53/2016 State of Kerala	The Board has filed the appeals challenging the CST demand raised for the Assessment year 1984/85 to 1990/91 & 1994/95 before the STAT. The said appeals disposed vide order dated 20.5.2016 remanding the matter to Assessing Officer. The Commercial Tax Dept filed Revision Petitions before the HC of Kerala .The total demand raised Rs.43.80 crores. CST & Rs.171.97 crores towards interest aggregating to Rs.215.77 crores The advocate appeared on behalf of the Board. Last heard on 01.03.2018. Pending for further hearing and disposal.
21	W.P.No.38322/2015 Sri K.Sadanandan High Court of Kerala	The petitioner prayed that the Hon'ble Court may be pleased to direct the Respondent No.1 to 4 to take all necessary steps to cancel the grant sanctioned to Respondent No.8 under the ASIDE Scheme and recover the amounts distributed to Respondent No.8 with interest @ 18% per annum Filed the counter Affidavit. Last heard on 09.11.2016. Posted for further hearing.
22	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



Audit Report & Annual Accounts 2021-2022

Sl. No.	Particulars	Brief facts and latest position
23	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.
24	CCNo.86/18 and 11 others CCNo.05/18 and 2 others T.D. Manjegowda and others Deputy Manager, Agriculture Insurance, Bangalore and 4 others including DDE, Chickmagalur District Consumer Court, Chickmagaluru.	Seeking Rain Fall Insurance Rs. 28,000/- with interest 18% + Rs.25,000/- damages Pending for hearing.

DIRECTOR OF FINANCE



**AUDIT REPORT & ANNUAL ACCOUNTS OF
COFFEE BOARD POOL FUND
FOR THE YEAR ENDED 31.03.2022**



Audit Report & Annual Accounts 2021-2022



POOL FUND ACCOUNT

INDEX

Sl. No.	PARTICULARS	PAGE No.
1	BALANCE SHEET	60
2	INCOME AND EXPENDITURE ACCOUNT	61
3	SCHEDULES TO BALANCE SHEET	62 - 64
4	SCHEDULES TO INCOME & EXPENDITURE ACCOUNT	65
5	RECEIPTS & PAYMENT ACCOUNT	66
6	DETAILS OF DEPOSITS	67
7	SIGNIFICANT ACCOUNTING POLICIES	68
8	CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	69 - 71



Audit Report & Annual Accounts 2021-2022

COFFEE BOARD BENGALURU POOL FUND ACCOUNTS BALANCE SHEET AS AT 31.03.2022

(In ₹)

I CORPUS/CAPITAL FUND AND LIABILITIES	Schedule No.	Current Year	Previous Year
1 Corpus / Capital Fund	1	153503440	149079860
2 Reserves and Surplus	2		
3 Earmarked/Endowment Funds	3		
4 Secured Loans and Borrowings	4		
5 Unsecured Loans and Borrowings	5		
6 Deferred Credit Liabilities	6		
7 Current Liabilities and Provisions	7	31901	473596
TOTAL		153535341	149553456
II ASSETS			
1 Fixed Assets	8	11413343	11653956
2 Investments - from Earmarked / Endowment Funds	9		
3 Investments - others	10		
4 Current Assets, Loans, Advances etc.,	11	142121998	133537419
5 Miscellaneous Expenditure (to the extent not written off or adjusted)			
TOTAL		153535341	145191375
III Significant Accounting Policies	24		
IV Contingent Liabilities and Notes on Accounts	25		

Deputy Secretary (Accounts)

Deputy Director (Accounts)

Director of Finance



**COFFEE BOARD BENGALURU
POOL FUND ACCOUNTS**

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2022

(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	4232871	4543048
7 Other Income	18	431970	358315
8 Increase (decrease) in stock of Finished goods and works-in-Progress	19		
Total (A)		4664841	4901363
II EXPENDITURE			
1 Establishment Expenses	20		
2 Other Administrative Expenses etc.	21	649	539282
3 Expenditure on Grants., Subsidies etc.	22		
4 Interest	23		
5 Depreciation (Net Total at the year-end - corresponding to Schedule 8)		240613	240613
Total (B)		241262	779895
III Balance being excess of Income over Expenditure (A-B)		4423580	4121468
Balance being surplus carried to Corpus Fund		4423580	4121468
IV Significant Accounting Policies	24		
V Contingent Liabilities and Notes on Accounts	25		

Deputy Secretary (Accounts)

Deputy Director (Accounts)

Director of Finance



Audit Report & Annual Accounts 2021-2022

COFFEE BOARD BENGALURU POOL FUND ACCOUNTS SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2022

(In ₹)

SCHEDULE 1. CORPUS/CAPITAL FUND	Current year	Previous year
Balance as at the beginning of the year 01.04.2020	149079860	144964156
Add: Contributions towards Corpus/Capital Fund		
Add: Balance of net income transferred from the I&E a/c	4423580	4115704
Balance as at the year end	153503440	149079860
SCHEDULE 2: RESERVES AND SURPLUS	NIL	NIL
SCHEDULE 3: EARMARKED /ENDOWMENT FUNDS	NIL	NIL
SCHEDULE 4: SECURED LOANS AND BORROWINGS	NIL	NIL
SCHEDULE 5: UNSECURED LOANS AND BORROWINGS	NIL	NIL
SCHEDULE 6: DEFERRED CREDIT LIABILITIES	NIL	NIL
Acceptances secured by hypothecation of capital equipment & other assets		
SCHEDULE 7: CURRENT LIABILITIES		
Particulars	Current year	Previous year
a) Other Current Liabilities	4399	4399
b) Security, Watch and Ward (Payable)		441695
c) Security Deposit	27502	27502
Total	31901	473596

Deputy Secretary (Accounts)



**COFFEE BOARD BENGALURU
POOL FUND ACCOUNTS
SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31.03.2022**

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			cost/ valuation As at the year-end	As at the beginning of the year 1.4.2021	Additions during the year	On Deductions during the year	Total up to the year-end 31.03.2020	As at the Current year-end 31-03-2022	As at the Previous year-end 31-03-2021
			I Half Year	II Half Year	Total							
1	Buildings	14501217				14501217	2941430	231196		3172626	11328591	11559787
2	Furniture & Fixtures	101408				101408	72766	2864		75630	25778	28642
3	Office/Lab equipment	232012				232012	166485	6553		173038	58974	65527
	Total	14834637				14834637	3180681	240613		3421294	11413343	11653956

Deputy Secretary (Accounts)



Audit Report & Annual Accounts 2021-2022

COFFEE BOARD BENGALURU POOL FUND ACCOUNTS

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2022

(In ₹)

Schedule 9: Investments from Earmarked / Endowment Funds Reserves and Surplus	NIL	NIL
Schedule 10: Investment - Others	NIL	NIL
Schedule 11 - Current Assets, Loans and Advances	Current Year	Previous year
A. Current Assets		
1. Inventories:		
2. Sundry Debtors:		
3. Cash Balances in hand (including cheques/drafts and imprest)		
4. Bank Balances:		
With Scheduled Banks:		
On Current Accounts	388586	984100
On Fixed deposit Accounts	82500000	72500000
Total (A)	82888586	73484100
B. Loans, Advances and Other Assets		
1. Loans		
2. Advances and other amounts recoverable in cash or in kind or for value to be received		
a) TDS on Flexi Deposit (to be reversed by bank)		
b) RCW. Mettupalayam		
c) Kodagu Coffee Growers Co-Op. Society, Madikeri	55729725	55729725
d) Suit cost (Kodagu Coffee Growers Co-Op. Society, Madikeri)	655430	655430
3. Income Accrued (Interest on Deposits)	2731378	3640098
4. Claims receivables		
a. Licence Fee (Receivable)	116879	28066
b. Receivable from Non Plan		
c. Receivables from Skanda		
Total (B)	59233412	60053319
Total (A + B)	142121998	133537419

Deputy Secretary (Accounts)



**COFFEE BOARD BENGALURU
POOL FUND ACCOUNTS
SCHEDULES FORMING PART OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31.03.2022**

(In ₹)

	Current year	Previous year
SCHEDULE 12 : INCOME FROM SALES / SERVICES	NIL	NIL
SCHEDULE 13 : GRANTS/SUBSIDIES	NIL	NIL
SCHEDULE 14 : FEE / SUBSCRIPTIONS	NIL	NIL
SCHEDULE 15 : INCOME FROM INVESTMENTS (INCOME ON INVESTMENTS FROM EARMARKED / ENDOWMENT FUNDS TRANSFERRED TO FUNDS	NIL	NIL
SCHEDULE 16 : INCOME FROM ROYALTY, PUBLICATION ETC.	NIL	NIL
SCHEDULE 17 : INTEREST EARNED		
1 On Term Deposits		
With Scheduled Banks - Deposits	4232871	4543048
2 On Savings Account		
3 On Loans		
4 Interest on Debtors and Other receivables		
Total	4232871	4543048
SCHEDULE 18 : OTHER INCOME		
1 Licence Fee	431970	358315
2 Miscellaneous Receipts		
TOTAL	431970	358315
SCHEDULE 19 : INCREASE (DECREASE) IN STOCK OF FINISHED GOODS AND WORKS-IN-PROGRESS	NIL	NIL
SCHEDULE 20 : ESTABLISHMENT EXPENSES	NIL	NIL
SCHEDULE 21 : OTHER ADMINISTRATIVE EXPENSES ETC.		
1 Property Tax		79953
2 Bank Charges	649	649
3 Security, Watch & Ward		458680
Total	649	539282
SCHEDULE 22: EXPENDITURE ON GRANTS, SUBSIDIES	NIL	NIL
SCHEDULE 23: INTEREST	NIL	NIL

Deputy Secretary (Accounts)



Audit Report & Annual Accounts 2021-2022

COFFEE BOARD BENGALURU POOL FUND ACCOUNTS RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR 2021-22

(In ₹)

RECEIPTS	Current year	Previous year	Payments	Current year	Previous year
1. Opening Balances			I. Expenses		
a) Cash in hand			a) Establishment Expenses		
b) Bank Balances			b) Administrative Expenses		980977.00
i) In current accounts	184366	984099.57	II Payments made against funds for various projects		
ii) In deposit accounts	78000000.00	72500000.00	(Name of the fund or project should be shown along with the particulars of payments made for each project)		
iii) Flexi Deposits					
II, Grants Received			III. Investments and deposits made		
a) From Government of India			a) Out of Earmarked / Endowment funds		
b) From State Government			b) Out of Own Funds (Investments - other)		
c) From other sources (details)			IV. Expenditure on Fixed Assets & Capital Work-in-Progress		
(Grants for capital & revenue exp. To be shown separately)			a) Purchase of Fixed Assets		
			b) Expenditure on Capital Work-in-Progress		
III. Income from Investments from			V. Refund of surplus money/Loans		
a) Earmarked/Endow.Funds			a) To the Government of India		
b) Own Funds (Oth.Investment)			b) To the State Government		
IV. Interest Received			VI. Finance Charges (Interest)		
a). On Bank Deposit	4360236.00	5324403.00	VII. Other Payments (Specify)		
b) Interest on Flexi Deposits			a) Purchase Tax Payment to Tamilnadu		
			b) Other Payment -TDS		10186.00
V.Other Income (Specify)			Misc Payment	649.00	20000.00
a) Other Income/Licence Fee	344633.00	356840.00	c) Transfer of Fund - Plan		
b) Miscellaneous Receipts			d) Term Deposit		
VI. Amount Borrowed			e) Payable to Non Plan		
VII. Any other receipts (give details)			VIII. Closing Balances		
a) Fixed deposit account(Maturity)			a) Cash in hand		
b) Transfer of Fund - Plan/NP			b) Bank Balances		
c) Others -TDS		10186.00	i) In current accounts	388586	184366
Misc. receipt		20000.00			
d) Received from Non Plan			ii) In deposit accounts	82500000.00	78000000.00
e) Received from Skanda			iii) Savings Accounts		
TOTAL	82889235.00	79195528.57	TOTAL	82889235.00	79195528.57

Deputy Secretary (Accounts)

Deputy Director (Accounts)

Director of Finance



**COFFEE BOARD BENGALURU
POOL FUND ACCOUNTS
DETAILS OF TERM DEPOSIT MADE BY THE BOARD DURING THE YEAR 2021-22**

(In ₹)

SI No.	Name of the Bank	Period	Rate of Interest	Amount	Interest Accrued as on 31.03.2022
1	Indian Overseas Bank, Cantonment Branch, Bengaluru	12.08.2021 TO 18.08.2022	5.15%	16500000	552955
	Indian Overseas Bank, Cantonment Branch, Bengaluru	13.08.2021 TO 13.08.2022	5.15%	16500000	550578
	Indian Overseas Bank, Cantonment Branch, Bengaluru	14.08.2021 TO 14.08.2022	5.15%	16500000	548190
	Indian Overseas Bank, Cantonment Branch, Bengaluru	17.08.2021 TO 17.08.2022	5.15%	16500000	541022
	Indian Overseas Bank, Cantonment Branch, Bengaluru	18.08.2021 TO 18.08.2022	5.15%	16500000	538633
	Grand Total			82500000	2731378

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 – Straight line 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.



Audit Report & Annual Accounts 2021-2022

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 is pending for further hearing and disposal.	Pending
2	M/s. Coffee Curing & Export Company, (Koppa) Limited. Suit No.6151/1998	₹ 19,08,000 with interest	The original suit against M/s. Coffee Curing & Export Company, (Koppa) Limited. Suit No.6151/1998 (Presently known as M/s.Skanda Resorts Pvt Ltd) was decreed in favour of Coffee Board and the dues to the Coffee Board with interest as per decree was settled during the year 2017-18.	Pending
	M/s. New India Assurance, Bombay and Bengaluru,		However, 2 nd and 3 rd respondents M/s. New India Assurance, Bombay and Bengaluru, respectively, being the guarantors to the pool agent to pay an amount of ₹19,08,000.00), have filed an appeal in the form of Requests for Admission(RFA) No. 1427/17 before the Hon'ble High Court of Karnataka. This case is pending for hearing / disposal.	Pending



Audit Report & Annual Accounts 2021-2022

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

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

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

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

DIRECTOR OF FINANCE



Audit Report & Annual Accounts 2021-2022
