



**FINANCIAL STATEMENT OF  
COFFEE BOARD GENERAL FUND**

FOR THE PERIOD 01-04-2006 TO 31-03-2007

[MODIFIED]



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## AUDIT CERTIFICATE

I have audited the attached Balance Sheet of Coffee Board, General Fund, Bangalore as at 31 March 2007 and the Income and Expenditure Account and Receipts and Payments Account for the year ended on that date. These financial statements include the accounts of 90 units/ branches. Preparation of these financial statements is the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I have conducted my audit in accordance with applicable rules and the auditing standards generally accepted in India. These standards require that I 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 disclosures in the financial statements; I believe that my audit provides a reasonable basis for my opinion.

Based on our audit, I report that:

1. I have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit;
2. Subject to the observations in the Audit Report annexed herewith, I report that the Balance Sheet, Income and Expenditure Account and Receipts and Payments Account dealt with by this report are properly drawn up and are in agreement with the books of accounts.
3. In my opinion and to the best of my information and according to the explanations given to me:
  - (i) the accounts give the information required under the prescribed format of accounts
  - (ii) the said Balance Sheet, Income and Expenditure Account and Receipts and Payments Account read together with the Accounting Policies and Notes thereon, and subject to the matters mentioned in the Audit Report annexed herewith, give a true and fair view;
- a. In so far as it relates to the Balance Sheet of the state of affairs of the Coffee Board, General Fund, Bangalore as at 31 March 2007, and
- b. In so far as it relates to the Income and Expenditure Account of the deficit for the year ended on that date.

**PR.ACCOUNTANT GENERAL(C&CA)  
KARNATAKA**

**Place: Bangalore  
Dated : 2 November 2007**

**COFFEE BOARD : BANGALORE**  
**CONSOLIDATED BALANCE SHEET OF GENERAL FUND AS AT 31.03.2007** (Modified) (in Rupees)

	Plan		Devt. Loan & Subsidy		Non-Plan		Provident Fund		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
<b>CORPUS/CAPITAL FUND AND LIABILITIES</b>										
CORPUS/CAPITAL FUND	326402470	466288199	-157769496	153228792	111728205	81038312			280361179	700555303
RESERVES AND SURPLUS										
EARMARKED/ENDOWMENT FUNDS										
SECURED LOANS AND BORROWINGS										
UNSECURED LOANS AND BORROWINGS			25230197	25230197					25230197	25230197
DEFERRED CREDIT LIABILITIES						37160528				37160528
DEFERRED CREDIT LIABILITIES (PROVIDENT FUND)							27277291	26051956	27277291	26051956
GENERAL SUSPENSE (CR)		97494								97494
CURRENT LIABILITIES AND PROVISIONS	36721347	26913198	215936482	8641365	43677450	6759041			296335279	42313604
CURRENT LIABILITIES AND PROVISIONS (Provident Fund)							122816473	115331293	122816473	115331293
<b>TOTAL</b>	<b>363123817</b>	<b>493298891</b>	<b>83397183</b>	<b>187100354</b>	<b>155405655</b>	<b>124957881</b>	<b>150093764</b>	<b>141383249</b>	<b>752020419</b>	<b>946740375</b>
<b>ASSETS</b>										
FIXED ASSETS	287559703	279015459			9300858	9584757			296860561	288600216
CONSUMABLE ASSETS (COFFEE STOCK, BOOKS)	6590478	8614260			3540437				10130915	8614260
WORK IN PROGRESS	20538008	8225851							20538008	8225851
INVESTMENTS - FROM										



(Modified) (in Rupees)

	Plan		Devt. Loan & Subsidy		Non-Plan		Provident Fund		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
EARMARKED/ENDOWMENT FUNDS										
INVESTMENTS -OTHERS (Provident Fund)							129000000	118051698	129000000	118051698
GENERAL SUSPENSE (DR)	164539	243830							164539	243830
CURRENT ASSETS, LOANS, ADVANCES ETC.,	48271089	197199491	83397183	187100354	142564360	98212596			274232632	482512441
CURRENT ASSETS, LOANS, ADVANCES ETC.,(Prov. Fund)							21093764	23331551	21093764	23331551
MISCELLANEOUS EXPENDITURE						17160528				17160528
(to the extent not written off or adjusted)										
<b>TOTAL</b>	<b>363123817</b>	<b>493298891</b>	<b>83397183</b>	<b>187100354</b>	<b>155405655</b>	<b>124957881</b>	<b>150093764</b>	<b>141383249</b>	<b>752020419</b>	<b>946740375</b>
SIGNIFICANT ACCOUNTING POLICIES CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS										

5

Sd/-  
Accounts Officer  
**Plan and Development A/CS.**  
Coffee Board : Bangalore

Sd/-  
Assistant Secretary  
**Non-Plan Accounts**  
Coffee Board : Bangalore

Sd/-  
**Deputy Director (A/cs)**  
Coffee Board : Bangalore

Sd/-  
**Director of Finance**  
Coffee Board : Bangalore

BANGALORE  
30.08.2007



**COFFEE BOARD : BANGALORE**  
**CONSOLIDATED INCOME & EXPENDITURE ACCOUNT OF GENERAL FUND FOR THE PERIOD**  
**01.04.2006 - 31.03.2007** (Modified)

INCOME	Plan		Devt. Loan & Subsidy		Non-Plan		Provident Fund		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Income from Sales/Services					38850177	33250377			38850177	33250377
Grants/Subsidies	158824000	300000000	147500000	215000000	250000000	715000000			556324000	1230000000
Other Grants from GOI (Waiver of Devt. Loan - Notional)				240000000						240000000
Fees/Subscriptions										
Interest Received							5279620	3819945	5279620	3819945
Interest earned (Board Interest)			7638655	36322223					7638655	36322223
Accrued Interest							4116395	4391269	4116395	4391269
Interest earned				693151	2796628	1608453			2796628	2301604
Other Income (Plan Account [Sales Proceeds])			120963		35445965	36234878			35566928	36234878
Prior period adjustment	254032	5134834	1759959						2013991	5134834
Increase/(decrease) in stock of Finished goods and works-in-progress	-2023782	2349719			2654852	-197013			631070	2152706
<b>Total (A)</b>	<b>157054250</b>	<b>307484553</b>	<b>157019577</b>	<b>492015374</b>	<b>329747622</b>	<b>785896695</b>	<b>9396015</b>	<b>8211214</b>	<b>653217464</b>	<b>1593607836</b>
<b>EXPENDITURE</b>										
Establishment Expenses	120761803	116632507			35155282	35133830			155917085	151766337
Administrative Expenses					170025937	167603330			170025937	167603330
Other Administrative Expenses etc.,	46362074	40838049	114476	34921	92208578	575766752			138685128	616639722
Other Administrative Expenses etc., (Provident Fund)							984	930	984	930
Expenditure on Grants, Subsidies etc.,	115883761	80227259	402780749	171996523					518664510	252223782
Interest Paid (Provident Fund)							8106264	7558904	8106264	7558904

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(Modified)

INCOME	Plan		Devt. Loan & Subsidy		Non-Plan		Provident Fund		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Accrued Interest for the year				4924371						4924371
Prior period adjustment			65218651	44691819					65218651	44691819
Prior period adjustment (Provident Fund)							63432	511665	63432	511665
Waiver of Loan Amount from Planter				691423686						691423686
Other Recoveries and remittances (Plan IEBR)					829844	2659787			829844	2659787
Depreciation (Net total at the year end - corresponding to schedule)	13851544	32997519			838088	1021936			14689632	34019455
Disposal of assets (Loss)	80797	75258							80797	75258
<b>Total (B)</b>	<b>296939979</b>	<b>270770592</b>	<b>468113876</b>	<b>913071320</b>	<b>299057729</b>	<b>782185635</b>	<b>8170680</b>	<b>8071499</b>	<b>1072282264</b>	<b>1974099046</b>
Balance being excess of Income over Expenditure (A - B)	-139885729	36713961	-311094299	-421055946	30689893	3711060	1225335	139715	-419064800	-380491210
Transfer to Special Reserve (Specify each)										
Transfer to / from General Reserve										
BALANCE BEING SURPLUS/ (DEFICIT) CARRIED TO CORPUS/CAPITAL FUND	<b>-139885729</b>	<b>36713961</b>	<b>-311094299</b>	<b>-421055946</b>	<b>30689893</b>	<b>3711060</b>	<b>1225335</b>	<b>139715</b>	<b>-419064800</b>	<b>-380491210</b>
<b>SIGNIFICANT ACCOUNTING POLICIES</b>										
<b>CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS</b>										

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Sd/-  
Accounts Officer  
**Plan and Development A/CS.**  
Coffee Board : Bangalore

Sd/-  
Assistant Secretary  
**Non-Plan Accounts**  
Coffee Board : Bangalore

Sd/-  
**Deputy Director (A/cs)**  
Coffee Board : Bangalore

Sd/-  
**Director of Finance**  
Coffee Board : Bangalore



**COFFEE BOARD : BANGALORE**  
**CONSOLIDATED RECEIPTS & PAYMENTS OF GENERAL FUND FOR THE PERIOD 01.04.2006 TO 31.03.2007**  
(Modified) (All in Rupees)

RECEIPTS	Plan		Devt. Loan & Subsidy		Non-Plan		Provident Fund		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
<b>I. Opening Balance</b>										
a) Cash in Hand					199706.34	217346.16			199706.34	217346.16
b) Bank Balances					50054198.68	15378440.16			50054198.68	15378440.16
i) In current Accounts	170668298.19	64044233.93	121183482.56	142897676.00					291851780.75	206941909.93
ii) In Deposit Account	7000.00	7000.00	3000000.00						3007000.00	7000.00
iii) in Savings Account							5412619.20	5128234.32	5412619.20	5128234.32
iv) Cash in Transit	1396800.00	370000.00			722913.38	1535700.38			2119713.38	1905700.38
<b>II. Grants Received - from Government of India</b>										
a) From Plan	130000000.00	270000000.00		215000000.00	130000000.00				260000000.00	485000000.00
b) From Non-Plan					140000000.00	135000000.00			140000000.00	135000000.00
c) From NER Grant	225000000.00	300000000.00			225000000.00				450000000.00	300000000.00
d) Market Access Initiative	6324000.00	2632500.00							6324000.00	2632500.00
e) From GOI - SCTL Receipts					110000000.00	580000000.00			110000000.00	580000000.00
f) Development Grants			147500000.00		147500000.00				295000000.00	
<b>III. Income on Investments from</b>										
a) Interest Received							9670888.87	6973736.88	9670888.87	6973736.88
<b>IV. Interest Received</b>	28562.59	17680.82							28562.59	17680.82
a) On Bank Deposits / on SB Account				693151.00						693151.00
b) Loans, Advances etc.,				261834.00						261834.00
<b>V. Other Incomes (Specify)</b>										
a) SCTL Refund Amount					900831.00				900831.00	
b) Market Support (NER)			1636729.00						1636729.00	
c) Sales/Services					27949963.54	23174488.88			27949963.54	23174488.88
d) IEBR (Plan)	3379814.80	9196993.16			32431158.07	30689551.02			35810972.87	39886544.18



(Modified) (All in Rupees)

RECEIPTS	Plan		Devt. Loan & Subsidy		Non-Plan		Provident Fund		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
e) Others incomes from Sales & Service etc.,)	2900508.00	3162362.70			74672.80	15208164.25			2975180.80	18370526.95
f) Credit Sales					11735504.24	9849301.32			11735504.24	9849301.32
g) Rent					9858235.00				9858235.00	
h) Software Development					248513.00				248513.00	
i) Provident Fund Subscription							26544013.00	25270825.00	26544013.00	25270825.00
j) Provident Fund Advance Receipts							7115496.00	7290752.00	7115496.00	7290752.00
k) Investment Receipts (Principal)							140051698.00	125836101.00	140051698.00	125836101.00
<b>VII. Any other Receipts</b>					339161.00				339161.00	
a) Paybill recoveries / remittances	58317663.35	56438441.90			14305955.20	59127.80			72623618.55	56497569.70
b) Other Receipts/remittances/transfers					87952691.94	1903240.21			87952691.94	1903240.21
d) Others - Return of cheques			96011.00	26755.50					96011.00	26755.50
e) Sales Remittance from Units			8975005.00	5418912.00					8975005.00	5418912.00
f) Suspense Account from Imprest Account				300000.00						300000.00
g) Loans & Advances to staff					6041520.71	3592276.30			6041520.71	3592276.30
h) Advances/Payables/Other Receipts	266465063.09	389719357.73							266465063.09	389719357.73
i) Repairs & Maintenance of building					266740.00				266740.00	
j) EMD			50000.00						50000.00	
	<b>661987710.02</b>	<b>825588570.24</b>	<b>282441227.56</b>	<b>364598328.50</b>	<b>793081764.90</b>	<b>816607636.48</b>	<b>188794715.07</b>	<b>170499649.20</b>	<b>1926305417.55</b>	<b>2177294184.42</b>

6

Sd/-  
Accounts Officer  
**Plan and Development A/CS.**  
Coffee Board : Bangalore

Sd/-  
Assistant Secretary  
**Non-Plan Accounts**  
Coffee Board : Bangalore

Sd/-  
**Deputy Director (A/cs)**  
Coffee Board : Bangalore

Sd/-  
**Director of Finance**  
Coffee Board : Bangalore



**COFFEE BOARD : BANGALORE**  
**CONSOLIDATED RECEIPTS & PAYMENTS OF GENERAL FUND FOR THE PERIOD 01.04.2006 TO 31.03.2007**

(Modified) (All in Rupees)

PAYMENTS	Plan		Devt. Loan & Subsidy		Non-Plan		Provident Fund		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
<b>I. Expenses</b>										
a) Establishment Expenses	119674011.20	114677602.05			38126535.00	36516167.30			157800546.20	151193769.35
b) Administrative Expenses	42263125.44	37684303.90	114476.00	34921.50	45299379.39	42596641.10			87676980.83	80315866.50
c) Pension Contribution					104500000.00	103500000.00			104500000.00	103500000.00
d) Provident Fund Advance							6140210.00	7972914.00	6140210.00	7972914.00
e) Provident Fund Final Withdrawal							24462550.00	3246638.00	24462550.00	3246638.00
f) Provident Fund Final Settlement							2412726.00	23214850.00	2412726.00	23214850.00
<b>II. Payments made against funds for various projects</b>										
a) Scheme Expenditure	104478916.32	80166360.65							104478916.32	80166360.65
b) Subsidy Expenditure			269711049.54	177651954.94					269711049.54	177651954.94
c) Other Special Schemes (SCTL Payments)					93109409.00	575766752.00			93109409.00	575766752.00
d) Plan Grants					130000000.00				130000000.00	
e) Subsidy Grants					147500000.00				147500000.00	
f) NER Grants					225000000.00				225000000.00	
<b>III. Investments and Deposits made</b>										
a) Investments Made							151000000.00	130651698.00	151000000.00	130651698.00
<b>IV. Expe. on Fixed Assets &amp; Capital Work-in-progress</b>										
a) Purchase of Fixed Assets & Work in Progress	35731005.20	19745423.25			161431.00	1481526.00			35892436.20	21226949.25
b) Payable to Plan A/c.			1391612.00						1391612.00	
<b>V. Finance Charges (Interest)</b>										
a) To the Government of India										
b) To other providers of funds (from Corpus fund)				60000000.00						60000000.00
c) Suspense Account from Imprest A/c				8550.00						8550.00



(Modified) (All in Rupees)

PAYMENTS	Plan		Devt. Loan & Subsidy		Non-Plan		Provident Fund		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
<b>VI. Other Payments (Specify)</b>										
a) Paybill recoveries / Adv.Account	57945995.90	55837114.55			14279574.20	12584.00			72225570.10	55849698.55
b) Others - Loans/ Advances (other payments)	263706631.35	345405667.65			6129205.00	3470096.00			269835836.35	348875763.65
c) Market Support Account				2719419.50						2719419.50
d) Pool Fund Loan repayment										
e) Other recoveries and remittances					89250495.35	350317.70	1418.00		89251913.35	350317.70
f) Current Assets & Receivable										
g) Repairs & Maint. Of Building					280535.10				280535.10	
h) Plan IEBR Expenditure					683917.00	1936734.00			683917.00	1936734.00
i) Others - Incidentals							984.00	930.00	984.00	930.00
<b>VII. Closing Balances</b>										
a) Cash in Hand			5670.23		308677.63	199706.34			314347.86	199706.34
b) Bank Balances										
i) In current Accounts	31935724.61	170668298.19	10218419.79	121183482.56	100234860.85	50054198.66			142389005.25	341905979.41
ii) in Deposit Accounts/ In National Savings Accounts	7000.00	7000.00							7000.00	7000.00
iii) In Savings Accounts							4776827.07	5412619.20	4776827.07	5412619.20
iv) Cash in Transit	6245300.00	1396800.00	1000000.00	3000000.00	717745.38	722913.38			7963045.38	5119713.38
	<b>661987710.02</b>	<b>825588570.24</b>	<b>282441227.56</b>	<b>364598328.50</b>	<b>793081764.90</b>	<b>816607636.48</b>	<b>188794715.07</b>	<b>170499649.20</b>	<b>1926305417.55</b>	<b>2177294184.42</b>

11

Sd/-  
Accounts Officer  
**Plan and Development A/CS.**  
Coffee Board : Bangalore

Sd/-  
Assistant Secretary  
**Non-Plan Accounts**  
Coffee Board : Bangalore

Sd/-  
**Deputy Director (A/cs)**  
Coffee Board : Bangalore

Sd/-  
**Director of Finance**  
Coffee Board : Bangalore



**COFFEE BOARD GENERAL FUND PLAN ACCOUNT**

**BALANCE SHEET AS AT 31.03.2007**

*(In Rupees)*

<b>I</b>	<b>CORPUS/CAPITAL FUND AND LIABILITIES</b>	<b>SCHEDULE</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
1	CORPUS/CAPITAL FUND	1	326402470	466288199
2	RESERVE AND SURPLUS		...	...
3	EARMARKED/ENDOWMENT FUNDS	...	...	...
4	SECURED LOANS AND BORROWINGS	...	...	...
5	UNSECURED LOANS AND BORROWINGS	...	...	...
6	DEFERRED CREDIT LIABILITIES	2	...	...
7	GENERAL SUSPENSE (Cr.)	3	...	97494
8	CURRENT LIABILITIES AND PROVISIONS	4	36721347	26913198
	<b>TOTAL</b>		<b>363123817</b>	<b>493298891</b>
<b>II</b>	<b>ASSETS</b>			
1	FIXED ASSETS	5	287559703	279015459
2	CONSUMABLE STOCKS ( COFFEE STOCKS Etc.,)	6	6590478	8614260
3	CAPITAL WORK IN PROGRESS	7	20538008	8225851
4	GENERAL SUSPENSE (Dr.)	8	164539	243830
5	CURRENT ASSETS / LOANS & ADVANCES	9	48271089	197199491
	<b>TOTAL</b>		<b>363123817</b>	<b>493298891</b>
<b>III</b>	<b>SIGNIFICANT ACCOUNTING POLICIES</b>	...	...	...
<b>IV</b>	<b>CONTINGENT LIABILITIES &amp; NOTES ON ACCOUNTS</b>	...	...	...

12

Sd/-  
Accounts Officer (Plan)  
Coffee Board : Bangalore

Sd/-  
Dy. Director (Accounts)  
Coffee Board : Bangalore

Sd/-  
Director of Finance  
Coffee Board : Bangalore





**COFFEE BOARD GENERAL FUND PLAN ACCOUNT**

**SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31.03.2007**

(In Rupees)

**SCHEDULE -1**

Cr.

<b>Corpus Capital Fund</b>	<b>Current Year</b>	<b>Previous Year</b>
<b>BALANCE AT THE BEGINNING OF THE YEAR</b>	466288199	429574238
Less : Transfer of excess expenditure over income	139885729	0
Add : Transfer of excess income over expenditure	0	36713961
<b>BALANCE AT THE CLOSE OF THE YEAR</b>	<b>326402470</b>	<b>466288199</b>

**SCHEDULE -2**

Cr.

<b>Deferred Credit Liabilities</b>	<b>Current Year</b>	<b>Previous Year</b>
Nil	Nil	Nil

**SCHEDULE -3**

**GENERAL SUSPENSE (CR)**

Cr.

<b>Particulars</b>	<b>Current Year</b>	<b>Previous Year</b>
1. General Suspense	0	97494
<b>Total :</b>	<b>0</b>	<b>97494</b>



**SCHEDULE - 4 :**

**CURRENT LIABILITIES AND PROVISIONS**

(In Rupees) Cr.

Sl.No.	Particulars	Current Year	Previous Year
1	Broco Traps (Sales Proceeds payable to Subsidy)	0	62100
2	Pheromone Traps / Lures (SP payable to Subsidy)	0	10800
3	Picking Mats (Sale Proceeds payable to Subsidy)	0	75300
4	Coffee Board Employee Co. Op. Society Ltd. Bangalore	2503	0
5	Coffee Board Emp. Co. Op Housing Society Ltd. Bangalore	0	2259
6	EPF employee contribution	3542	11631
7	GSLI	0	50
8	Guest room rent deposit	3000	3000
9	Prime Minister's Relief Fund	1051	2391
10	House Building Advance	16465	16465
11	IEBR Transfer (Payable to Non Plan)	841038	7638621
12	Income Tax Officers / Staff	3812	12971
13	LIC	0	327
14	Pension Contribution deutees	12744	12744
15	PF & PF Advance	2600	2400
16	Benevolent Fund	576	72
17	PLI	8692	597
18	Mazdoor PLI	4625	4878
19	Profession Tax	12325	12305
20	Rent Deposit (Refundable)	173170	170170
21	Sales Tax	12468	12468
22	EMD/Security Deposit	2454523	2009841
23	Pay of Officers (Payable)	1019925	1123000
24	Pay of Establishment (Payable)	3656370	4146000
25	Dearness Pay (Payable)	2954271	2225000
26	Dearness Allowance (Payable)	3291996	2247700
27	Other Allowance (Payable)	699181	785000
28	Bonus 2006-07 (Payable)	1506135	1614999
29	Farm Electricity Charges (Payable)	78000	133200
30	"Indian Coffee" printing & editing charges (Payable)	186227	154421
31	Labour Welfare Measure (Payable)	5044200	3592000
32	Mazdoor LIC	0	302
33	Sundry Creditors	317217	145644
34	Vigilance Recoveries	539	539
35	Rent-Office Building (Payable)	228350	241990
36	Electricity Charges-Office buiding (payable)	218000	193500
37	Non Plan Accounts (Payables)	0	248513
38	Dev. Loan & Subsidy Account (Payable-Subsidy sales)	120963	0
39	Leave Salary Contribution	33111	0
40	Medical Relief / Communal Harmony	168	0
41	Milk Advance	80	0
42	Self Help Group (Payables)	13813480	0
	<b>Total :</b>	<b>36721347</b>	<b>26913198</b>

**SCHEDULE 5 : FORMING PART OF BALANCE SHEET AS AT 31.03.2007**

(In Rupees)

Sl. No.	Description	Gross Block 31.3.06	Accumulated Depn. 31.3.06	Net Block 1.4.06	Disposal Dur. Yr. (W/D/V)	Purchases during 2006-07			Total before depn.		Depreciation					Net Block as at the End of 31.3.2007	Acc. Dep. 31.3.2007 (4+15)	Gross Block 31.3.2007	
						I Half		II Half	Total	Col. No. 5+7-6	Col. No. 8	% 12	% 11	On Col. 10	On Col. 11				Total Depn. (13+14)
						Year 7	Year 8	Year 9	Year 10	Year 11	12	13	14	15					
I	Land	3742684	0	3742684	0	0	0	0	3742684	0	0	0	0	0	3742684	0	3742684		
II	Buildings*	326748663	120912092	205836571	0	1670498	4662393	6332891	207507069	4662393	2	1	4150141	46624	4196765	207972697	125108857	333081554	
III	Plant & Machi & Estate Equip.	25393312	10471623	14921689	0	107000	209941	316941	15028689	209941	10	5	1502869	10497	1513366	13725264	11984989	25710253	
IV	Furni. & Fixt.	11340355	4161334	7179021	0	305293	652107	957400	7484314	652107	10	5	748431	32605	781036	7355385	4942370	12297755	
V	Office/Lab Equip.	37311358	11738776	25572582	0														
	2005-06**				0	7667702	405532	8073234		405532	10	5	766770	20277	787047				
	2006-07				0	1150044	2331091	3481135	34390328	2331091	10	5	3400881	116555	3517436	32822468	16043259	48865727	
VI	Vehicles	25500796	10246825	15253971	132885	0	0	0	15121086	0	10	5	1512109	0	1512109	13608977	11758934	25500796	
VII	IT Hardware	17083383	15016952	2066431	412	640076	685078	1325154	2706095	685078	50	25	1353048	171270	1524318	1866854	16541270	18408537	
VIII	It Software	2686890	2480423	206467		8990	53629	62619	215457	53629	100	50	215457	26815	242272	26814	2722695	2749509	
IX	Lib. books & Journals	4850910	614867	4236043		45989	2720770	2766759	4282032	2720770	10	5	428203	136039	564242	6438560	1179109	7617669	
	<b>Total</b>	<b>454658351</b>	<b>175642892</b>	<b>279015459</b>	<b>133297</b>	<b>11595592</b>	<b>11720541</b>	<b>23316133</b>	<b>290477754</b>	<b>11720541</b>			<b>14077909</b>	<b>560682</b>	<b>14638591</b>	<b>287559703</b>	<b>190281483</b>	<b>477974484</b>	
X	Cap. Work in Prgs.			<b>8225851</b>											<b>20538008</b>				

\* From current year & onwards depreciation @ 2% at straight line method is being charged on buildings. Consequent to this depreciation on building for the current year come down to Rs. 4196765.00 instead of Rs. 20983827.00 (if charged @ 10%) and the difference is Rs. 16787064.00 (gain).

\*\* Capitalisation of imported lab equipments for the year 2005-06 as per audit observation 2005-06. The relevant depreciation on account of this Rs. 787047.00 for the year 2005-06 is debited to prior period adjustment account.





**COFFEE BOARD GENERAL FUND PLAN ACCOUNT  
WORKS COMPLETED AND CAPITALISED DURING  
THE Ist HALF YEAR OF 2006-2007 (01.04.2006 to 30.09.2006)**

**ANNEXURE (A) to SCHEDULE NO.5**

(In Rupees)

Sl. No.	Name of the work	Status of Work as at 01.04.2006	Additions during the year	Total cost on Completion
1	2 Nos Labour Qruters at CDF, Kurangani, Bodinayakanur	0	833008	833008
2	Providing safety guard around the ETP,at CDF, Kurangani, Bodinayakanur	0	68991	68991
3	Check drain to prevent the soil errosion at CDF, Kurangani, Bodinayakanur	0	662294	662294
4	Drilling of 2 nos borewell at CRS, Chettalli	0	106205	106205
	<b>Total</b>	<b>0</b>	<b>1670498</b>	<b>1670498</b>

**WORKS COMPLETED AND CAPITALISED DURING  
THE II HALF YEAR OF 2006-2007 (01.10.2006 to 31.03.2007)**

(In Rupees)

Sl. No.	Name of the work	Status of Work as at 01.04.2006	Additions during the year	Total cost on Completion
1	Construction of ETP at CDF, Yercaud	270000	78522	348522
2	Renovation of 4 nos staff quarters CDF, Gonicoppal	208875	356807	565682
3	Electrification of office cum labour bachaler Quarters RCRS, Chundale	250000	359011	609011
4	Chain Link fencing around CDF, Kurangani, Bodinayakanur	0	1083437	1083437
5	Construction of type II quarters over the existing type II Quarters at JLO - Chinthappalli	0	452780	452780
6	Providing aluminium shelter below the working place Botony and Pathalogy lab at CCRI	0	361879	361879
7	Electrification and Renovvations to 2 nos Staff Quarters RCRS - Chundale	0	133768	133768
8	Constructions of 2 nos labour quarters CDF, Minimallur	0	1107314	1107314
	<b>Total</b>	<b>728875</b>	<b>3933518</b>	<b>4662393</b>



**COFFEE BOARD GENERAL FUND PLAN ACCOUNT  
CONSUMABLE STOCKS AS AT 31.3.2007**

**SCHEDULE NO. 6**

<b>PARTICULARS</b>		<b>Current Year</b>	<b>Previous Year</b>
1	Coffee Stocks	1481505	4284961
2	Books & Publications	140880	311165
3	Fertilizers & Chemicals	72040	1192629
4	Other Estate Products	48130	791667
5	Seed Coffee	437	5537
6	Coffee Stock (Uncured)	4847486	2028051
7	SS Coffee Filter	0	250
<b>Total</b>		<b>6590478</b>	<b>8614260</b>



**COFFEE BOARD GENERAL FUND PLAN ACCOUNT  
CAPITAL WORK IN PROGRESS AS AT THE END OF 31.3.2007**

**SCHEDULE NO. 7**

Sl. No.	Particulars	CWIP as at the Opening of 1.4.2006	Additions during the year 2006-07	Total cost of CWIP as at 31.3.07
1	Construction of type III quarters at CDF, Arasinaguppe	347421	0	347421
2	Providing barbed wire fencing at CDF, Agarthala	1100000	548088	1648088
3	Construction of 1st Floor to the existing STL at CRS-Chettalli	2000000	0	2000000
4	Construction of ETP at RCRS, Thandigudi	200000	0	200000
5	Providing chain link fencing around CCRI, Balehonnur	1259132	0	1259132
6	Providing chain link fencing at CCRI Balehonnur (IInd Phase)	880415	0	880415
7	Providing electrical connection to Lab quarters CDF, Gonikoppal	29346	0	29346
8	Deep tube well at CDF, Tulkona	200000	0	200000
9	Drying Yard at CDF, Deomali	228735	0	228735
10	Construction of water augmentation tank at CCRI, Balehonnur	525196	0	525196
11	Bachelor quarters at RCRS, Thandigudi	200000	1246332	1446332
12	Procurement of Machinery & Construction of Mini Coffee Curing Works, at Kolasib	526731	7729077	8255808
13	2 Nos grean lane at CRSS, Chettalli	0	550000	550000
14	Water supply to the newly constructed Coffee Complex, Chikmagalur	0	500000	500000
15	2 nos lab quarters at CDF, Korpaut	0	450558	450558
16	Providing granite slab and aluminum intercount partition at RCRS, Chundale	0	158622	158622
17	Potable Water Supply connects to DDE-Silchar	0	21829	21829
18	Pulper shed at RCRS-RV Nagar	0	1333172	1333172
19	50000 liter capacity water tank RCRS-R.V. Nagar	0	150000	150000
20	Plinth area protection with drain work and for cealing to staff quarters CDF - Yercaud	0	307028	307028
21	Construction of Round Ring Well-RCRS, DIPHU	0	46326	46326
<b>Total</b>		<b>7496976</b>	<b>13041032</b>	<b>20538008</b>



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**COFFEE BOARD GENERAL FUND PLAN ACCOUNT**

**SCHEDULE NO. 8**

**GENERAL SUSPENSE (DR)**

<b>PARTICULARS</b>	<b>Current Year</b>	<b>Previous Year</b>
1. Suspense Payment / Advances	72671	203433
2. Other Suspense	34497	40397
3. General Suspense	57371	0
<b>Total :</b>	<b>164539</b>	<b>243830</b>



**SCHEDULE - 9 A :**

**CURRENT ASSETS / ADVANCES / RECEIVABLES**

Dr.

Sl.No.	Particulars	Current Year	Previous Year
1	Deposit with the Gas	11000	3650
2	Deposit with KEB	118732	118732
3	Deposit with Telephone/Fax/Internet	12550	12550
4	Deposit with TNEB	8990	8990
5	Festival Advance	310250	343050
6	Coffee Board.Emp.Co-op Housing Society Ltd.,	936	0
7	Immediate Death Relief Advance	486	10486
8	Air Ticket/Foreign Exchange	4118678	6463246
9	Advance for Purchase of Assets	1757583	10817958
10	Mazdoors LIC	267	1335
11	Medical Advance	1391048	1504462
12	Pay Advance	197589	56069
13	Petro Card Advance	11201	13629
14	Contingency Advance	119665	119665
15	Rent Advance	50000	0
16	Transfer/Receipt of Rev.receipts/Sales	206993	132437
17	TA Advance	1330884	1614085
18	Bicycle Advance	4750	3550
19	Grant Receivable from GOI (MAI)	0	267500
20	Price Stabilization Fund	0	757000
21	ICO - CFC Project (Insectory Lab)	0	1093176
22	Winter/Warm/Cumbly Advance	19480	2750
23	GSLI (Receivable)	200	125
24	Income Tax Officer/Staff (Receivable)	0	2000
25	LIC (Receivable)	593	3061
26	PF Subsn/Advance (Receivable)	428	60
27	PLI (Receivable)	0	85
28	Sundry Debtors	11278	12518
29	Dev.Loan & Subsidy A/c (Receivables)	0	1391612
30	Mazdoor Advance	189946	227685
31	Lease Rent (pre paid)	0	145927
32	Kalpetta Society	1182	0
33	LIC	20	0
34	Mazdoor Recurring Deposit	106	0
35	Non Plan Accounts ( Receivable)	145927	0
36	Advance for Service/Revenue Supplies	62302	0
	<b>TOTAL - 9A</b>	<b>10083064</b>	<b>25127393</b>



**COFFEE BOARD GENERAL FUND PLAN ACCOUNT**

**SCHEDULE NO. 9 (B-1)**

**OTHER DEPOSITS**

Sl. No.	PARTICULARS	Current Year	Previous Year
1	National Savings Account	7000	7000
	<b>Total : 9 (B-1)</b>	<b>7000</b>	<b>7000</b>

**SCHEDULE NO. 9 (B-2)**

**CASH IN TRANSIT**

Sl. No.	PARTICULARS	Current Year	Previous Year
1	Cash in Transit	6245300	1396800
	<b>Total : 9 (B-1)</b>	<b>6245300</b>	<b>1396800</b>

**SCHEDULE NO. 9 (B-3)**

**DEPOSIT / BANK BALANCES**

**CASH BALANCES & BANK BALANCES ON CURRENT ACCOUNTS WITH NATIONALIZED BANKS**

Sl. No.	Particulars	Current Year	Previous Year
<b>I</b>	<b>HEAD OFFICE, BANGALORE</b>		
1	Canara Bank, A/c No. 22006	5030394	18265897
2	State Bank of Mysore, A/c No. 54044620295	2741039	122896123
3	Head Office Cash Balance	355966	25380
3	Coffee Board MDA Grant A/c - Canara Bank-22258	20318	15889
4	MAI Grant Account SBM 64015049024	2529578	0
	<b>SUB TOTAL( I)</b>	<b>10677295</b>	<b>141203289</b>
<b>II</b>	<b>AT FIELD OFFICES</b>		
	a)Cash	526065	570453
	b)Bank	20732365	28894556
	<b>SUB TOTAL( II)</b>	<b>21258430</b>	<b>29465009</b>
	<b>GRAND TOTAL (I+II)</b>	<b>31935725</b>	<b>170668298</b>
	<b>GRAND TOTAL (9A+ 9B1+9B2+ 9B3)</b>	<b>48271089</b>	<b>197199491</b>



**COFFEE BOARD GENERAL FUND PLAN ACCOUNT**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD /**  
**YEAR ENDED 31.3.2007**

(All In Rupees)

I	INCOME	SCHEDULE	CURRENT YEAR	PREVIOUS YEAR
1	INCOME FROM SALES/SERVICE	10	0	0
2	GRANTS/SUBSIDIES	11	158824000	300000000
3	INCOME FROM INVESTMENTS	...		0
4	INCOME FROM ROYALTY/PUBLICATION ETC.,	...		0
5	INTEREST EARNED	12	0	0
6	OTHER INCOME	...		0
7	PRIOR PERIOD ADJUSTMENTS	17	254032	5134834
8	DECREASE IN STOCK OF CONSUMABLE STOCKS	16	-2023782	2349719
	<b>TOTAL (I)</b>		<b>157054250</b>	<b>307484553</b>
II	<b>EXPENDITURE</b>			
1	ESTABLISHMENT EXPENSES	13	120761803	116632507
2	OTHER ADMINISTRATIVE EXPENSES ETC.,	14	46362074	40838049
3	EXPENDITURE ON GRANTS/SCHEMES	15	115883761	80227259
4	DEPRECIATION (NET TOTAL AT THE YEAR-END-COR TO SCHEDULE	5	13851544	32997519
5	DISPOSAL OF ASSETS (LOSS)	18	80797	75258
	<b>TOTAL (II)</b>		<b>296939979</b>	<b>270770592</b>
III	BALANCE BEING EXCESS EXPENDITURE OVER INCOME (II-I)		-139885729	36713961
IV	TRANSFER TO SPECIAL RESERVE (SPECIFY EACH)		0	0
V	TRANSFER TO/FROM GENERAL RESERVE BALANCE BEING EXCESS INCOME OVER EXPENDITURE		0	0
	CARRIED TO CORPUS CAPITAL FUND		-139885729	36713961
VI	SIGNIFICANT ACCOUNTING POLICIES	...		
VII	CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	...		

Sd/-  
Accounts Officer (Plan)  
Coffee Board : Bangalore

Sd/-  
Dy. Director (Accounts)  
Coffee Board : Bangalore

Sd/-  
Director of Finance  
Coffee Board : Bangalore



**COFFEE BOARD GENERAL FUND PLAN ACCOUNT**

**GRANTS**

**SCHEDULE NO. 11**

<b>PARTICULARS</b>		<b>Current Year</b>	<b>Previous Year</b>
1	Central Government - Plan Schemes	130000000	270000000
2	Central Government - NER	22500000	30000000
3	Central Government - MAI	6324000	0
<b>Total</b>		<b>158824000</b>	<b>300000000</b>

**SCHEDULE NO. 16**

**SCHEDULE FORMING PART OF INCOME & EXPENDITURE**

**A/C AS AT 31.03.2007**

**INCREASE OR DECREASE IN CONSUMABLE STOCKS**

<b>Sl. No.</b>	<b>A. CLOSING STOCK AS AT 31.03.2007</b>	<b>Dr.</b>	<b>Dr.</b>
1	Coffee Stocks	1481505	
2	Books & Publications	140880	
3	Fertilizers & Chemicals	72040	
4	Other Estate Products	48130	
5	Seed Coffee	437	
6	Coffee (Uncured)	4847486	
7	SS Coffee Filter	0	
	<b>TOTAL (A)</b>	<b>6590478</b>	
	<b>B. (LESS) OPENING STOCK AS AT 01.04.2006</b>		
1	Coffee Stocks		4284961
2	Books & Publications		311165
3	Fertilizers & Chemicals		1192629
4	Other Estate Products		791667
5	Seed Coffee		5537
6	Coffee (Uncured)		2028051
7	SS Coffee Filter		250
	<b>TOTAL (B)</b>		<b>8614260</b>
	<b>NET DECREASE (A -B)</b>	<b>-2023782</b>	

**COFFEE BOARD : COFFEE BOARD GENERAL FUND PLAN ACCOUNT**

**SCHEDULE 17**

(in Rupees)

**PRIOR PERIOD ADJUSTMENTS**

Particulars	Current Year			Previous Year		
	Debit	Credit	Net Credit	Debit	Credit	Net Credit
<b>Prior period adjustments</b> (As per ledger)	1775001	2029033	<b>254032</b>	4731020	9865854	<b>5134834</b>
<b>Total</b>	<b>1775001</b>	<b>2029033</b>	<b>254032</b>	<b>4731020</b>	<b>9865854</b>	<b>5134834</b>

**SCHEDULE 18**

**PROFIT / LOSS ON DISPOSAL OF ASSETS**

Particulars	Book Value (W/D/V)	Sales Realization	Profit / Loss	PREVIOUS YEAR LOSS
Sale of old vehicles	132885	50000	-82885	-76398
Sale of Furniture	0	0	0	1140
Sale of Computers	412	2500	2088	0
<b>Total</b>	<b>133297</b>	<b>52500</b>	<b>-80797</b>	<b>-75258</b>





**SCHEDULE NO. 13**

**SCHEDULE FORMING PART OF INCOME & EXPENDITURE ACCOUNT  
AS AT 31.03.2007**

		Dr.	Dr.
ESTABLISHMENT EXPENSES		Current Year	Previous Year
1	Pay of Officers	11508619	12975930
2	Pay of Establishment	42432522	45981757
3	Dearness pay	27548979	24842440
4	Dearness Allowance	23678351	17522839
5	Other Allowances	8396744	8600491
6	Bonus	1506135	1684370
7	Leave Encashment	2000410	1412969
8	Leave Travel Concession(LTC)	296782	159410
9	Medical Reimbursement	3131200	3100106
10	CEA/Tuition Fee/Hostel Subsidy	206435	262237
11	Contributory Pension - Boards Share	55626	65333
12	Prorata Pension Contribution	0	24625
<b>TOTAL</b>		<b>120761803</b>	<b>116632507</b>



**COFFEE BOARD GENERAL FUND PLAN ACCOUNT**

**SCHEDULE NO. 14**

**OTHER ADMINISTRATIVE EXPENSES ETC.**

Sl. No.		Current Year	Previous Year
1	Free Liquid Coffee	166977	169418
2	Honararium & Cash Awards	22600	84041
3	Hospitality Charges	574738	586283
4	Incidentals	3554228	3377385
5	Foreign Exchange Loss	5052	5822
6	Legal Charges	69686	454655
7	Maintenance of Office/Lab. Buildings	2350880	1053323
8	Maintenance of Computer & Accessories	812714	700285
9	Repairs & Main.of office equip./Lab.equip	1610872	1134934
10	Maintenance of Vehicles	7130344	7007668
11	Maintenance of Website / Software	545385	1290390
12	Office Consumables	563621	372685
13	Overtime Allowance	272157	277820
14	Electricity Charges -Office buildings	2408894	2182428
15	Water Charges -Office buildings	110923	53164
16	Rent-Office buildings	2693037	2725951
17	Postage & Telegram	1340860	1364236
18	Printing & Stationery	2358573	2990471
19	Insurance	508530	730369
20	Telephone / Fax / E-Mail	2286701	1710390
21	Travelling Allowance (Foreign)	6029258	3150780
22	Travelling Allowance (Inland)	9082181	8739637
23	Uniform & Monsoon Equipments	263796	250251
24	Guest House /Guest room maint.charges	139501	85086
25	Press Advertisement	138894	324621
26	Sub Lease Levy	0	15956
27	Office/lab.Maint Expenditure	823272	0
28	Professsional Charges	241503	0
29	Tax/Cess on Farm Land & Building	197934	0
30	Travelling Allowance (Non-Official)	58963	0
	<b>TOTAL</b>	<b>46362074</b>	<b>40838049</b>



**COFFEE BOARD GENERAL FUND PLAN ACCOUNT**

**SCHEDULE NO. 15 A**

**EXPENDITURE ON SCHEME COMPONENTS UNDER GRANT**

<b>Sl. No.</b>	<b>SCHEME EXPENDITURE</b>	<b>Current Year</b>	<b>Previous Year</b>
1	Advertisement & Publicity on Coffee	3400578	678224
2	Retainership/Membership Etc.,	56309	92422
3	Brouchers/Booklets/Literatures etc. on Coffee	847022	948365
4	Consultancy on Projects	3176834	2914940
5	Film on Coffee - Coffee Swami	4947652	0
6	Compliments & Gifts	541632	0
7	Cupping Competition	263641	57811
8	Dev.of Demonstration Plots	0	1100
9	Domestic Coffee Promotion Initiative	1869807	0
10	Donations/Contributions to Institutions	3200000	0
11	Exhibition/fair/shows etc.(Internal)	3427265	2277314
12	Exhibition/fair/shows etc.(External)	4025511	3568036
13	Export Marketing Initiative-Lintas	3128930	0
14	Seminar/Conference /Symposia/Workshop	1506144	2284343
15	Promotion of Self Help Group	33622493	22185295
16	Professional Charges & Consultancy	0	151520
17	Export Promotion Award/Incentive	23186	341370
18	Farmers Participatory Research	57126	132070
19	Development Assistance - Prom. of Organic Coffee	419375	317877
20	Field Experiments	489540	1671255
21	Group Nursery	25386	2014885
22	JRF/Res Associates /Skilled Workers	1929480	1985493
23	India International Coffee Festival	1275750	0
24	Kappie Shastra Training Expenditure	277481	281612
25	Labour Welfare Measures	6580100	5013400
26	Lab. Stores & Chemicals	0	1380463
27	Market Communication Initiative	0	1468245
28	Mass Contact Programme	0	285650
29	PG Diploma Course Expenditure	333416	417210
30	Printing, Editing and Publication of Indian Coffee	968785	758201
31	Purchase of Merchandise Items	0	212614
32	Quality Tests/Awareness/Incentives	404910	4829
33	Seed Coffee Production	1565775	238400
34	Study tour and training	890061	1513508
35	Lease Rent	0	375094
36	Training (personnels)	2305046	59500
37	MDA Grants to Exporters (under EPIC)	79393	0
38	Main. Of Mini Coffee Curing Works	89085	90248
39	Survery on Coffee Consumption Attitude	3540550	0
40	Market Access Initiative - Logistic Study (MAI)	3793122	0
	<b>TOTAL A</b>	<b>89061385</b>	<b>53721294</b>



**COFFEE BOARD GENERAL FUND PLAN ACCOUNT**

**SCHEDULE NO. 15 B**

**RESEARCH / EXTENSION FARM MAINTENANCE**

<b>Sl. No.</b>	<b>FARM EXPENDITURE</b>	<b>Current Year</b>	<b>Previous Year</b>
1	Labour wages & Allowances	15899545	15385316
2	Contract Labour Wages	445904	453420
3	Curing Charges on Coffee	346878	301462
4	EPF Boards Contribution	1562493	1664483
5	Ex-Gratia to Mazdoors	858179	596124
6	Farm Building maintenance	80318	693010
7	Farm Electricity Charges	644955	1388180
8	Farm incidentals & Other Maintenance Charges	515159	691363
10	Farm Water Charges	0	780
11	Gratuity Mazdoors	0	27304
12	Maintenance of Farm equipment /Plant & Machinery	136220	197025
13	Medical Legal Amenities and Welfare	498246	342641
14	Tax/Cess on Land/Building	0	114602
15	Transport & Coolie Charges	150254	152970
16	Warehousing Charges	348793	45860
17	Watch & Ward	335571	230204
18	Insurance on Plant & Machinery	1676	43449
19	Farm Stores	1356584	1812946
20	Fertilizers and Chemicals	2485612	2260675
21	Maintenance of Nursery	0	17340
22	Transfer Technology	0	23602
23	Monsoon Equipments & Labour Uniforms	17756	63209
24	Labour Welfare Fund Boards Contribution	988	0
25	Lab Stores & Chemicals	1137245	0
	<b>TOTAL - B</b>	<b>26822376</b>	<b>26505965</b>
	<b>GRAND TOTAL( 15A+15B)</b>	<b>115883761</b>	<b>80227259</b>

**COFFEE BOARD GENERAL FUND PLAN ACCOUNT**  
**RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31.03.2007**  
**(From 01.04.2006 to 31.3.2007)**

(in Rupees)

	RECEIPTS	Current Year	Previous Year	PAYMENTS	Current Year	Previous Year
<b>I.</b>	<b>OPENING BALANCE;</b>			<b>I. EXPENSES</b>		
	a) Cash in hand			A) Establishment Expenses (Corresponding to Schedule)	119674011.20	114677602.05
	b) Bank Balances;			B) Administrative Expenses (Corresponding to Schedule)	42263125.44	37684303.90
	(i) In Current A/c	170668298.19	64044233.93			
	(ii) In Deposit A/c			<b>II. PAYMENTS MADE AGAINST FUNDS FOR</b>		
	(iii) In Savings A/c	7000.00	7000.00	<b>VARIOUS SCHEMES &amp; COMPONENTS</b>		
	Cash -In-Transit	1396800.00	370000.00	a) Scheme Expenditure	104478916.32	80166360.65
<b>II.</b>	<b>GRANTS RECEIVED</b>			<b>III. INVESTMENTS AND DEPOSITS MADE;</b>		
	1) From Govt. of India			A) Out of Earmarked/Endowment Funds		
	a) For - Plan Grants	130000000.00	270000000.00	B) Out of Own Funds (Investments-Others)		
	b) For - NER Grants	22500000.00	30000000.00			
	c) Other Grants from GOI			<b>IV. EXPENDITURE ON FIXED ASSETS AND</b>		
1.	Market Access Initiative	6324000.00	2632500.00	<b>CAPITAL WORK-IN-PROGRESS</b>		
2.	Market Devt. Assistance			A) Purchase of Fixed Assets	35731005.20	19745423.25
				B) Expenditure on Capital Work-in-Progress		
<b>III.</b>	<b>INCOME ON</b>			<b>V. REFUND OF SURPLUS MONEY/LOANS</b>		
	<b>INVESTMENT FROM;</b>			A) To the Government of India		
	a) Earmrkd/Endow.Funds			B) To the State Government		
	b) Own Funds(Oth.Invst.)			C) To other Providers of Funds		
<b>IV.</b>	<b>INCOME FROM INTEREST</b>			<b>VI. FINANCE CHARGES (INTEREST)</b>		
	a) On Bank SB A/cs	28562.59	17680.82	<b>VII. OTHER PAYMENTS</b>		
	b) Loans, Advances etc.,			(PAY BILLREMITTANCES ETC.)	57945995.90	55837114.55



(in Rupees)

	RECEIPTS	Current Year	Previous Year	PAYMENTS	Current Year	Previous Year
<b>V. OTHER INCOME</b>						
i) IEBR (Value of Coffee & Other Estate Products)		3379814.80	9196993.16	<b>VIII. OTHERS -Other Payments &amp; Advances etc.,</b>	263706631.35	345405667.65
ii) OTHER INCOME (Income from Sales & Service Etc.)		2900508.00	3162362.70	<b>IX. CLOSING BALANCES:</b>		
<b>VI. ANY OTHER RECEIPTS</b>				a) Cash-in-Hand		
a) Others				b) Bank Balances;		
b) Pay bill recoveries		58317663.35	56438441.90	i) In Current Accounts/Cash	31935724.61	170668298.19
c) Other Receipts/Advances		266465063.09	389719357.73	ii) In National Savings Accounts	7000.00	7000.00
				iii) Cash in Transit	6245300.00	1396800.00
<b>TOTAL</b>		<b>661987710.02</b>	<b>825588570.24</b>	<b>TOTAL</b>	<b>661987710.02</b>	<b>825588570.24</b>

30

Sd/-  
Accounts Officer (Plan)  
Coffee Board : Bangalore

Sd/-  
Dy. Director (Accounts)  
Coffee Board : Bangalore

Sd/-  
Director of Finance  
Coffee Board : Bangalore





(All in Rupees)

Sl. No.	Schemes / Components	Payments				
		Est. Charges	Admn. Charges	Expenditure	Assets	Total
1	2	3	4	5	6	7
<b>III</b>	<b>MARKET DEVELOPMENT</b>					
1	Export Promotion of Indian Coffee	2432968	718008	18208784	85247	21445008
2	Promotion of Domestic Coffee Consumption	4984878	2443000	11710007	314711	19452596
3	Strengthening of Economic & Market Intelligence Unit	2897487	1133737	3638050	29782	7699056
	<b>TOTAL (III)</b>	<b>10315333</b>	<b>4294745</b>	<b>33556841</b>	<b>429740</b>	<b>48596660</b>
<b>IV</b>	<b>SUPPORT TO SMALL GROWER SECTOR</b>					
1	Incentive for replanting and water Augumentation programme in coffee farms			1459120		1459120
	<b>TOTAL (IV)</b>	<b>0</b>	<b>0</b>	<b>1459120</b>	<b>0</b>	<b>1459120</b>
<b>V</b>	<b>MARKET ACCESS INITIATIVE</b>					
	Market Access Initiative (Logistic)		1300	3793122	0	3794422
	<b>TOTAL (V)</b>	<b>0</b>	<b>1300</b>	<b>3793122</b>	<b>0</b>	<b>3794422</b>
	<b>GRAND TOTAL ( I TO V)</b>	<b>119674011</b>	<b>42263125</b>	<b>104478916</b>	<b>35731006</b>	<b>302147058</b>





**DEVELOPMENT LOAN AND SUBSIDY ACCOUNT**

**BALANCE SHEET AS AT 31.03.2007**

(All In Rupees)

<b>CORPUS / CAPITAL FUND AND LIABILITIES</b>	<b>SCHEDULE</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
Corpus / Capital Fund	1	-157769496.00	153228792.00
Resrves and Surplus			
Earmarked / Endowment Funds			
Secured Loans and Borrowings	2	25230197.00	25230197.00
Unsecured Loans and Borrowings			
Deferred Credit Liabilities			
Current Liabilities and Provisions	3	215936482.00	8641365.00
<b>Total</b>		<b>83397183.00</b>	<b>187100354.00</b>
<b>ASSETS</b>			
Fixed Assets			
Investments - From Earmarked / Endowment Funds			
Investments - Others			
Current Assets, Loans, Advances ETC.	4	<b>83397183.00</b>	<b>187100354.00</b>
Miscellaneous Expenditure (to the extent not written off or adjusted)			
<b>Total</b>		<b>83397183.00</b>	<b>187100354.00</b>
<b>Contingent Liabilities and Notes on Accounts</b>			

Sd/-  
Accounts Officer (Dev.)  
Coffee Board : Bangalore

Sd/-  
Dy. Director (Accounts)  
Coffee Board : Bangalore

Sd/-  
Director of Finance  
Coffee Board : Bangalore



**Development Loan and Subsidy Account  
Schedule to BALANCE SHEET AS AT- 31-03-2007**

	Current year		Previous year	
<b><u>SCHEDULE 1 - CORPUS/CAPITAL FUND:</u></b>				
Balance as at the beginning on the year		153228792		574284738
Less:(Deduct): Balance of expenditure over income transferred from the Income and Expenditure		311094299		421055946
Add: Balance of income transfer from the Income and Expenditure		0		
Cancellation of cheque issued in the Pre- Year		96011		
<b>BALANCE AS AT THE YEAR END</b>		<b>-157769496</b>		<b>153228792</b>
<b><u>SCHEDULE 2 - SECURED LOAN AND BORROWINGS:</u></b>				
1. Interest on Loan-from Central Government.		25230197		25230197
<b>BALANCE AS AT THE YEAR END</b>		<b>25230197</b>		<b>25230197</b>
<b><u>SCHEDULE 3 - CURRENT LIABILITIES AND PROVISIONS.</u></b>				
<b><u>A). CURRENT LIABILITIES</u></b>				
a) Suspense A/c	177887		177887	
b) Payable to Plan A/c	0		1391612	
c) Other Current Liabilities (Market Support)	8708595		7071866	
d) EMD	50000			
e) Payable to Subsidy A/c (SSGS & ISS)	207000000			
<b>Total</b>	<b>215936482</b>	215936482	<b>8641365</b>	<b>8641365</b>
<b>Grand TOTAL</b>		<b>83397183</b>		<b>187100354</b>



**SCHEDULE 4 - CURRENT ASSETS, LOANS, ADVANCES ETC.**

	CURRENT YEAR		PREVIOUS YEAR	
A) Current Assets :				
<b>1. Inventories</b>				
a) Closing Stock (Picking mats, Broca Trap & Pheromone Traps)		1954463.00		1245392.00
<b>2. Sundry Debtors :</b>				
Overdue from Planter Principal	28719870.00		28719870.00	
Interest	40028029.00	68747899.00	32389373.00	61109243.00
3. Difference Interest from GOI to Coffee Board				
4. Subsidy Account (Subsidy Component on SSGS ISS)				
5. Pre-Year Loan Closing Balance Adjusted				
6. Other Current Liabilities (Market Support)				
7. Receivable from ICO & CFC (Subsidy Component on P.Traps)		1349768.00		279290.00
8. Receivable from Plan A/c (Sales Proceeds)		120963.00		282946.00
<b>9. Bank Balance :</b>				
<b>a) With Scheduled Bank :</b>				
On Current Accounts	10218419.77		121183483.00	
On Cash in Hand	5670.23			
On Cash in Transit	1000000.00	11224090.00	3000000.00	124183483.00
On Savings Accounts				
<b>Total (A)</b>		<b>83397183.00</b>		<b>187100354.00</b>



**DEVELOPMENT LOAN AND SUBSIDY ACCOUNT**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-3-2007**

	SCHEDULE	CURRENT YEAR	PREVIOUS YEAR
<b>INCOME</b>			
Interest Earned	12		693151.00
Grant from Govt.	13	147500000.00	215000000.00
Waiver of loan Amount (GOI)	14	0.00	240000000.00
Receivable Govt. of India	15	0.00	
Interst Earned (Board Interst)	16	7638655.00	36322223.00
ICO CFC Project Amount	17		0.00
Plan Account (Sales Proceeds)		120963.00	
Prior Period Adjustments		1759959.00	
<b>Total (A)</b>		<b>157019577.00</b>	<b>492015374.00</b>
<b>EXPENDITURE</b>			
Prior period Adjustments	18	65218651.00	44691819.00
Other administrative Expenses etc.	19	114476.00	34921.00
Expenditure on Grants	20	402780749.00	171996523.00
Waiver of loan Amount from Planter	21		691423686.00
Accured Interst for the Year	22	0.00	4924371.00
<b>Total (B)</b>		<b>468113876.00</b>	<b>913071320.00</b>
<b>Balance being excess of Expenditure over Income (A-B)</b>		<b>-311094299.00</b>	<b>-421055946.00</b>
<b>Transfer to Corpus/Capital Fund</b>			
<b>Balance being excess of income over Expenditure (A-B)</b>			
Balance being Surplus Carried to Corpus / Capital Fund		-311094299.00	-421055946.00
Significant Accounting Policies			

Sd/-  
Accounts Officer (Dev.)  
Coffee Board : Bangalore

Sd/-  
Dy. Director (Accounts)  
Coffee Board : Bangalore

Sd/-  
Director of Finance  
Coffee Board : Bangalore



**DEVELOPMENT LOAN AND SUBSIDY ACCOUNT**  
**SCHEDULES FORMING PART OF INCOME AND EXPENDITURE FOR THE**  
**PERIOD / YEAR ENDED 31.03.2007**

	<b>CURRENT YEAR</b>		<b>PREVIOUS YEAR</b>	
<b><u>SCHEDULE 11 - INCOME FROM SALES / SERVICES</u></b>				
<b><u>SCHEDULE 12 - Income from Interest</u></b>				
a) Interest Earned			693151.00	693151.00
b) Interest from Planters				
<b><u>SCHEDULE 13- GRANTS/SUBSIDIES</u></b> (Irrevocable Grants & Subsidies Received)				
1) Central Government Subsidy Grant		147500000.00		215000000.00
<b><u>SCHEDULE 14</u></b>				
1) Waiver of loan Amount from GOI Principal Interest			163400494 76599506	240000000.00
<b><u>SCHEDULE 15</u></b>				
1) Receivable Govt. of India				
<b><u>SCHEDULE 16</u></b> <b>Accrued Interest But not received (Board Interest)</b>				
		<b>7638655.00</b>		<b>36322223.00</b>
<b><u>SCHEDULE 17</u></b>				
ICO CFC Project Amount				
Prior period Adjustments		1759959.00		
Plan Account (Sales Proceeds)		120963.00		
<b>Total</b>		<b>157019577.00</b>		<b>492015374.00</b>



## DEVELOPMENT LOAN AND SUBSIDY ACCOUNT

	CURRENT YEAR	PREVIOUS YEAR
<b><u>SCHEDULE 19 - OTHER ADMINISTRATIVE EXPENSES :</u></b>		
Other Administrative Expenses etc.	114476.00	34921.00
<b><u>SCHEDULE 20 - EXPENDITURE ON GRANTS SUBSIDIES ETC.</u></b>		
a) Grants given to Institution / Organisation		
b) Subsidies :		
Small Sector Devt. Scheme	258854822.00	35350705.00
Subsidy on Plan Protection (Broco, Picking & Phero. T)	6971639.00	4991442.00
Picking Mats		0.00
Transfer of technology		0.00
Interest Subsidy	120173419.00	118871979.00
Transport Subsidy		0.00
WSB		0.00
Special Coffee area Devt.		0.00
a) North Easter Region	12456729.00	9234322.00
b) Market Support		
c) Orissa & Andhra Pradesh	4324140.00	3548075.00
<b>Total</b>	<b>402780749.00</b>	<b>171996523.00</b>
<b><u>SCHEDULE 18</u></b>		
Prior period Adjustments	65218651.00	44691819.00
<b><u>SCHEDULE 21</u></b>		
Waiver of loan Amount from Planter		
Principal Adjustment		109777392.00
Interest Adjustment		581646294.00
		691423686.00
<b><u>SCHEDULE 22</u></b>		
Accrued Interest for the year		4924371.00
<b>Total</b>	<b>468113876.00</b>	<b>913071320.00</b>

**Development Loan and Subsidy Accounts**  
**RECEIPTS AND PAYMENT FOR THE PERIOD/YEAR ENDED 31-03-2007**

Receipts	Current Year	Previous Year	Payments	Current Year	Previous Year
<b><u>I. Opening Balances</u></b>			<b><u>I. Expenses</u></b>		
a) Cash in hand			a) Establishment Expenses(Corresponding to Schedule20)	...	
b) Bank Balance			b) Administrative Expenses (Corresponding to Schedule 21)	114476.00	34921.50
i) In Current Account	121183482.56	142897676.00			
ii) Cash in Transit	3000000.00	0.00			
iii) Savings Account	...	...			
<b><u>II. Grants Received</u></b>			<b><u>II. Payment made against fund for various projects</u></b> (Name of the fund or project should be shown along with the particulars of payments made for each project)	269711049.54	177651954.94
a) From Government of India	147500000.00	215000000.00			
b) Receipt from Non-Plan					
c) Plan Fund Receipts					
<b><u>III. Income on Investments from</u></b>			<b><u>III. Investment and deposits made</u></b>		
a) Earmarked/Endo. Funds			a) Out of Earmarked/Endowment funds		
b) Own Fund (Oth.Investment)			b) Out of Own Funds(Investment-Others)		
c) S.B A/c Interest	0.00	693151.00	<b><u>IV. Expenditure on Fixed Assets &amp; Capital Work - in Progress</u></b>		
<b><u>IV. Interest Received</u></b>			a) Purchase of Fixed Assets		
a) On Bank deposits			b) Expenditure on Capital Work in Progress		
b) Loans. Advances.etc.	0.00	261834.00			
<b><u>V. Other Income (Specify)</u></b>					
a) Principal (Loan Advance)	0.00	0.00			
b) Imprest Amount					
c) Market Support (NER)	1636729.00				
<b><u>VI.Amount Borrowed</u></b>			a) Payable to plan A/c	1391612.00	0.00
			b) To the State Government		
<b><u>VII. Any other receipts(give details)</u></b>			c) To other providers of funds (from corpus Fund)	0.00	6000000.00
a) Transfer Receipts Plan			d) Suspens Account from Imprest A/c		8550.00
b) EMD	50000.00		e) Market Support A/c	0.00	2719419.50



Receipts	Current Year	Previous Year	Payments	Current Year	Previous Year
<b>VIII. Other Receipts</b>					
a) Sales Remittance from Units	8975005.00	5418912.00			
b) Other Receipts (Return of Cheques)	96011.00	26755.50	<b>V Closing Balance</b>		
c) Suspens Account from Imprest A/c		300000.00	a) Cash in Transit	1000000.00	3000000.00
			ba) Cash in Hand	5670.23	
			<b>b) In Current Accounts</b>	10218419.79	121183482.56
<b>TOTAL</b>	<b>282441227.56</b>	<b>364598328.50</b>	<b>TOTAL :</b>	<b>282441227.56</b>	<b>364598328.50</b>

40

Sd/-  
Accounts Officer (Development)  
Coffee Board, Bangalore

Sd/-  
Dy. Director (Accounts)  
Coffee Board, Bangalore

Sd/-  
Director of Finance  
Coffee Board, Bangalore





**NON-PLAN FUND ACCOUNTS  
BALANCE SHEET AS AT 31.03.2007**

(Modified) (All In Rupees)

<b>CAPITAL FUND AND LIABILITIES</b>	<b>SCHEDULE</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
Corpus / Capital Fund	1	111728205.00	81038312.00
Reserves and Surplus			
Earmarked / Endowment Funds			
Secured Loans and Borrowings			
Deferred Credit Liabilities	2	0.00	37160528.00
Current Liabilities and Provisions	3	43677450.00	6759041.00
<b>Total</b>		<b>155405655.00</b>	<b>124957881.00</b>
<b>ASSETS</b>			
Fixed Assets	4	9300858.00	9584757.00
Current Assets, Loans, Advances ETC.	5	142564360.00	98212596.00
Closing Stock	5a	3540437.00	
Investment - Others			
Miscellaneous Expenditure (to the extent not written off or adjusted)	6	0.00	17160528.00
<b>Total</b>		<b>155405655.00</b>	<b>124957881.00</b>
<b>Significant Accounting Policies Contingent Liabilities and Notes on Account</b>			

Sd/-  
Assistant Secretary (Accounts)  
Coffee Board : Bangalore

Sd/-  
Dy. Director (Accounts)  
Coffee Board : Bangalore

Sd/-  
Director of Finance  
Coffee Board : Bangalore



**SCHEDULE NO. 1 :: CORPUS / CAPITAL FUND :**

(In Rupees)

<b>PARTICULARS</b>	<b>Amount</b>	
	<b>Current Year</b>	<b>Previous Year</b>
Balance as at the beginning of the year 2006-07	81038312.00	77327252.00
Balance of Net Income / Expenditure transferred from the Income and Expenditure.	30689893.00	3711060.00
<b>Balance as at the year end</b>	<b>111728205.00</b>	<b>81038312.00</b>

**SCHEDULE NO. 2 :: DEFERRED CREDIT LIABILITIES**

<b>PARTICULARS</b>	<b>Amount</b>	
	<b>Current Year</b>	<b>Previous Year</b>
a) Acceptances secured by the Hypothecation of Capital equipment and other assets		
b) Others		
(i) Amount Payable to Pool Fund	0.00	37160528.00
<b>Total :</b>	<b>0.00</b>	<b>37160528.00</b>



**SCHEDULE NO. 3 :: CURRENT LIABILITIES AND PROVISIONS :**

Sl. No.	PARTICULARS	Amount	
		Current Year	Previous Year
1	Provision for Audit Fee	1000000.00	1000000.00
2	AG HBA	0.00	45900.00
3	Benevolent Fund	0.00	200.00
4	Bonus Payable	668523.00	676350.00
5	Dearness allowance payable	561920.00	564515.00
6	Dearness pay payable	263014.00	0.00
7	Excess Payment of Pension Recovery	0.00	81461.00
8	Group Saving Linked Insurance	0.00	340.00
9	Housing Socieity	0.00	173701.00
10	Income Tax (Officer)	0.00	22753.00
11	Indian Coffee	0.00	71146.00
12	Kalpetta Society	0.00	882
13	KGID	0.00	1600.00
14	Postal Life Insurance	0.00	324.00
15	EMD / Security Deposit	0.00	1678.00
16	LIC	0.00	5862.00
17	Other allowance payable	445087.00	426227.00
18	Other deduction	66991.00	53757.00
19	Pay advance	25061.00	19961.00
20	Pay of Officer payable	143789.00	155023.00
21	Pay of Establishment	1587984.00	1753595.00
22	PF & PF Advance	0.00	18009.00
23	Professional Tax	0.00	3797.00
24	Rent Advance Received	1125000.00	1125000.00
25	Security Deposit	18959.00	87296.00
26	Suspense Receipt	49000.00	49000.00
27	Leave Salary Contribution (Payable)	107000.00	101361.00
28	Pension Contribution (Payable)	245000.00	244760.00
29	Transfer of Fund	63667.00	63667.00
30	Payable to Plan Fund	145927.00	0.00
31	Amount Payable to Pool Fund	37160528.00	0.00
32	Transfer TA Advance	0.00	10876.00
	<b>Total :</b>	<b>43677450.00</b>	<b>6759041.00</b>

**SCHEDULE NO. 4 - FIXED ASSETS (DESCRIPTION)**

(in Rupees)

Sl. No.	Particulars of Assests	Gross Block	Acc. Depn.	Nett Value	Purchase made during		Purchase	Total Col.	Depreciation for			Total	Acc. Depn.	Gross Block	Nett value as
		on 31.3.06	on 31.3.06	on 31.3.06	1st Half Yr	2nd Half Yr	For the Year	No. 5 & 8	Col. No. 5 & 6	Col. No. 7	Depreciation	31.3.2007	31.3.2007	on 31.3.07	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
1	LAND	264000	0	264000	0	0	0	264000	0	0			264000	264000	
									2%						
2	Building	4365112	2029808	2335304	0	0	0	2335304	46706	0	46706	2076514	4365112	2288598	
									10%	5%					
3	Plant and Machinery	3649235	1619867	2029368	13200	0	13200	2042568	204257	0	204257	1824124	3662435	1838311	
4	Furniture & Fixture	1666520	608093	1058427	37000	0	37000	1095427	109543	0	109543	717636	1703520	985884	
5	Office Equipment	3108056	918897	2189159	53450	6000	59450	2248609	224261	300	224563	1143460	3167506	2024046	
									50%	25%					
6	Computer	622550	550355	72195	51781	0	51781	123976	61988	0	61988	612343	674331	61988	
									10%	5%					
7	Vehicles	1137655	181052	956603	0	0		956603	95660	0	95660	276712	1137655	860943	
8	Books & Journals	804872	125171	679701	155258	237500	392758	1072459	83496	11875	95371	220542	1197630	977088	
		<b>15618000</b>	<b>6033243</b>	<b>9584757</b>	<b>310689</b>	<b>243500</b>	<b>554189</b>	<b>10138946</b>	<b>825911</b>	<b>12175</b>	<b>838088</b>	<b>6871331</b>	<b>16172189</b>	<b>9300858</b>	

Remarks : Depreciation for building has been worked Out @ 2%





**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.3.2007**  
**SCHEDULE NO. 5 :: CURRENT ASSETS, LOANS AND ADVANCES :**

Sl. No.	PARTICULARS	Amount (In Rupees)	
		Current Year	Previous Year
1	Advance for Audit Fee (Internal)	70150.00	0.00
2	Advance to Rules Negotiation Committee		0.00
3	CGHS	0.00	300.00
4	Closed units account	1177249.00	1177249.00
5	Computer Purchase Advance	2954079.00	1938350.00
6	Conveyance Purchase Advance	157554.00	426173.00
7	Co-operative Society	0.00	175850.00
8	Court Attachment	0.00	4819.00
9	Death Relief Fund	0.00	10000.00
10	Electricity Deposit	373700.00	349190.00
11	IT Software Advance	85000.00	0.00
12	Festival Advance	126600.00	134400.00
13	Gas deposit	28448.00	23448.00
14	GPF	0.00	20929.00
15	Group Saving Linked Insurance	75.00	2385.00
<b>Total : C/o</b>		<b>4972855.00</b>	<b>4263093.00</b>



**SCHEDULE NO. 5 :: CURRENT ASSETS, LOANS AND ADVANCES**

Sl. No.	PARTICULARS	Amount (In Rupees)	
		Current Year	Previous Year
	<b>B/F</b>	<b>4972855.00</b>	<b>4263093.00</b>
16	HDFC	0.00	1670.00
17	House Building Advance	16755179.00	18888825.00
18	Income Tax (Others)	0.00	42292.00
19	Interest Accrued - but not due	8049075.00	5252447.00
20	LTC / TA Advance	1111051.00	768833.00
21	Medical Advance	427485.00	516935.00
22	Petro Card Advance	79328.00	162441.00
23	Recurring Deposit	0.00	9639.00
24	Rent Deposit	120000.00	120000.00
25	Rent Receivable	902300.00	1472500.00
26	Sales Tax Vat	768615.00	214043.00
27	Sales Tax Deposit	73592.00	73592.00
28	SBM Loan	0.00	27383.00
29	Sundry Debtor (Credit Sales)	2455140.00	2759799.00
30	Milk Advance	4214421.00	3161274.00
31	Postal Life Insurance	0.00	0.00
32	PSF Expenditure - Receivable	0.00	248513.00
33	Transfer of Sales Proceeds	242614.00	242614.00
34	Advance to Accounts Manual	0.00	200000.00
35	Housing Society	105.00	0.00
36	PF & PF Advance	4400.00	0.00
37	LIC	200.00	0.00
38	Telephone Deposit	53030.00	53030.00
	<b>Total</b>	<b>40229390.00</b>	<b>38478923.00</b>



## SCHEDULE NO. 5 :: CURRENT ASSETS, LOANS AND ADVANCES

Receivable

Sl. No.	PARTICULARS	Amount	
		Current Year	Previous Year
1	GSLIS	360.00	360.00
2	IEBR Receivable	841038.00	7638621.00
3	Imprest Loan	60000.00	60000.00
4	Sales Tax	172289.00	172289.00
	<b>Total</b>	<b>1073687.00</b>	<b>7871270.00</b>
	<b>Grand Total</b>	<b>41303077.00</b>	<b>46350193.00</b>

### C. CLOSING BALANCES :

Sl. No.	PARTICULARS	Amount	
		Current Year	Previous Year
1	Closing Balances	78518868.00	46020657.00
2	SCTL Balance Amount	22024670.00	4233248.00
3	Cash in Transit	717745.00	722913.00
	<b>Total :</b>	<b>101261283.00</b>	<b>50976818.00</b>
	<b>Grand Total :</b>	<b>142564360.00</b>	<b>98212596.00</b>

### DETAILS OF GOVERNMENT GRANTS DURING 2006-2007

(All in Rs.)

Govt. Grants Received	Unspent balance of the previous year as on 31.3.2006	Total Govt. Grants received during the year 2006-2007	Expenditure out of the Grants received	Balance unspent as on 31.3.2007
Non Plan Fund	0.00	140000000.00	140000000.00	0.00
SCTL Payments	4233248.00	110000000.00	92208578.00	22024670.00



**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.3.2007**  
**SCHEDULE NO. 5A :: CURRENT ASSETS, LOANS AND ADVANCES :**

**STOCK IN HAND :**

Sl. No.	PARTICULARS	Amount	
		Current Year	Previous Year
<b>A.</b>	<b>Closing Stock as on 31.3.2006</b>		
1	Cleaning Materials	5012.00	4409.00
2	Coffee Powder	277397.00	160430.00
3	Consumable Articles	173332.00	100032.00
4	Disposable cups	1686.00	1595.00
5	Gas / Kerosens Stock	11201.00	9441.00
6	Gunny Bags	28968.00	28229.00
7	Mineral Water	5607.00	3908.00
8	Polythene Bags	25901.00	27719.00
9	Raw Coffee	2921439.00	496778.00
10	S.S. Coffee Filter	79440.00	42268.00
11	Sugar	10454.00	10776.00
	<b>Total</b>	<b>3540437.00</b>	<b>885585.00</b>

**SCHEDULE NO. 6 :: MISCELLANEOUS EXPENDITURE :**

(To the extent not written off or adjusted)

Sl. No.	PARTICULARS	Amount	
		Current Year	Previous Year
1	Due to Pool Fund	0.00	17160528.00
	<b>Total</b>	<b>0.00</b>	<b>17160528.00</b>



**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR  
ENDED 31.3.2007**

(in Rs.)

SL. NO.	INCOME	SCHEDULE NUMBER	CURRENT YEAR	PREVIOUS YEAR
1	Income from Sales / Services	7	38850177.00	33250377.00
2	Grants / Subsidies	8	250000000.00	715000000.00
3	Fees / Subscriptions			
4	Income from investments			
5	Income from Royalty, Publication etc.			
6	Interest Earned	9	2796628.00	1608453.00
7	Other Income	10	35445965.00	36234878.00
8	Increase / (decrease) in stock of Finished goods and work-in-progress	11	2654852.00	-197013.00
	<b>Total (A)</b>		<b>329747622.00</b>	<b>785896695.00</b>
	<b>EXPENDITURE</b>			
1	Establishment Expenses	12	35155282.00	35133830.00
2	Administrative Expenses	13	170025937.00	167603330.00
3	Other Administrative Expenses (SCTL Payments)	14	92208578.00	575766752.00
4	Other Recoveries and remittances (Plan-IEBR)	15	829844.00	2659787.00
5	Depreciation (Net total at the end - Corresponding to Schedule No. 4)		838088.00	1021936.00
	<b>Total (B)</b>		<b>299057729.00</b>	<b>782185635.00</b>
	Balance being excess of expenditure over Income (B-A) Transfer to / from General Reserve <b>Balance being surplus carried to Corpus / Capital Fund</b>		<b>30689893.00</b>	<b>3711060.00</b>
	Contingenet Liabilities and Notes on Accounts :		<b>329747622.00</b>	<b>785896695.00</b>

Sd/-  
Assistant Secretary (Accounts)  
Coffee Board : Bangalore

Sd/-  
Dy. Director (Accounts)  
Coffee Board : Bangalore

Sd/-  
Director of Finance  
Coffee Board : Bangalore



**SCHEDULE NO. 7 :: INCOME FROM SALES & SERVICES**

Sl. No.	PARTICULARS	Amount	
		Grant Year	Previous Year
1	Sale of Liquid Coffee	16592697.00	14986700.00
2	Sale of Coffee Powder	5070630.00	5137995.00
3	Sales of SS Coffee Filter	189677.00	77344.00
4	Sale of Mineral Water	152094.00	140140.00
5	Sale of Caterings	16844955.00	12908198.00
6	Sale of Raw Coffee	124.00	0.00
	<b>Total</b>	<b>38850177.00</b>	<b>33250377.00</b>

**SCHEDULE NO. 8 :: GRANTS / SUBSIDIES :  
(IRREVOCABLE GRANTS & SUBSIDIES RECEIVED)**

Sl. No.	PARTICULARS	Current Year	Previous Year
1	Central Government Grants	140000000.00	135000000.00
2	GOI Grants for SCTL Payments	110000000.00	580000000.00
	<b>Total :</b>	<b>250000000.00</b>	<b>715000000.00</b>



### SCHEDULE NO. 9 :: INTEREST EARNED

Sl. No.	PARTICULARS	Amount	
		Current Year	Previous Year
1	Interest		0.00
2	Interest Accrued but not due (HBA)	1444618.00	1608453.00
3	Interest Accrued but not due (CPA)	1043888.00	0.00
4	Interest Accrued but not due (PCA)	308122.00	0.00
	<b>Total</b>	<b>2796628.00</b>	<b>1608453.00</b>

### SCHEDULE NO. 10 :: OTHER INCOME :

Sl. No.	PARTICULARS	Amount	
		Current Year	Previous Year
1	Prior Period adjustments	437021.00	561385.00
2	AG's Office Rent	3408000.00	3396000.00
3	Any other Receipt	15597.00	17423.00
4	Auction Hall Rent	193000.00	220150.00
5	ICTA Rent	194100.00	54000.00
6	KNNL Rent	5400000.00	10799800.00
7	Miscellaneous Receipt	74222.00	130215.00
8	Plan IEBR	25633575.00	21003830.00
9	Sale of Merchandise items	450.00	4075.00
10	Booster Installation Rent	42000.00	0.00
11	Van Parking Rent	48000.00	48000.00
	<b>Total :</b>	<b>35445965.00</b>	<b>36234878.00</b>



**SCHEDULE NO. 11 :: INCREASE / DECREASES OF CONSUMABLE STOCKS :**

PARTICULARS	Amount	
	Current Year	Previous Year
<b>A. Closing Stock as on 31.03.2007</b>		
Cleaning Materials	5012.00	4409.00
Coffee Powder	277397.00	160430.00
Consumable Articles	173332.00	100032.00
Disposable cups	1686.00	1595.00
Gas/ Kerosene Stock	11201.00	9441.00
Gunny bags	28968.00	28229.00
Mineral Water	5607.00	3908.00
Polythene Bags	25901.00	27719.00
Raw Coffee	2921439.00	496778.00
S.S. Coffee Filter	79440.00	42268.00
Sugar	10454.00	10776.00
	<b>3540437.00</b>	<b>885585.00</b>
<b>B. (Less) Opening Stock as on 1.4.2006</b>		
Cleaning Materials	4409.00	2466.00
Coffee Powder	160430.00	159601.00
Consumable Articles	100032.00	115879.00
Disposable cups	1595.00	905.00
Gas/ Kerosene Stock	9441.00	9556.00
Gunny bags	28229.00	22970.00
Mineral Water	3908.0	1825.00
Polythene Bags	27719.00	29125.00
Raw Coffee	496778.00	691540.00
S.S. Coffee Filter	42268.00	38106.00
Sugar	10776.00	10625.00
	<b>885585.00</b>	<b>1082598.00</b>
<b>Nett Stock</b>	<b>2654852.00</b>	<b>-197013.00</b>



Schedules forming part of Income and Expenditure Account as on 31.03.2007

**SCHEDULE NO. 12 :: ESTABLISHMENT EXPENSES :**

Sl. No.	PARTICULARS	Amount	
		Current Year	Previous Year
1	Dearness allowance	6556326.00	4944740.00
2	Dearness pay	3296367.00	2343699.00
3	Other Allowances	5306392.00	5385883.00
4	Pay of establishment	18446939.00	20674692.00
5.	Pay of Officer	1549258.00	1784816.00
<b>Total :</b>		<b>35155282.00</b>	<b>35133830.00</b>

**SCHEDULE NO. 13 :: ADMINISTRATIVE EXPENSES :**

Sl. No.	PARTICULARS	Amount	
		Current Year	Previous Year
1	Advertisement & Publication	2075.00	27674.00
2	Agency Commission	47637.00	88049.00
3	Audit Fee	560180.00	541190.00
4	Bonus	680975.00	697165.00
5	Books and Periodicals	49253.00	115978.00
6	CEA/ Tution Fee / Hostel Subsidy	78100.00	81225.00
7	Hindi Teaching Scheme	43928.00	63852.00
8	Honorarium	9000.00	23800.00
9	Hospitality Expenses	739725.00	480827.00
10	Incidental	207929.00	297481.00
11	Incidental ICD / ICH	1101946.00	815780.00
12	Leave Encashment	276109.00	163838.00
13	Leave Salary Contribution	101411.00	101361.00
14	Logo Charges	0.00	10000.00
15	Legal Charges	250598.00	397500.00
<b>C/o :</b>		<b>4148866.00</b>	<b>3905720.00</b>



Schedules forming part of Income and Expenditure Account as on 31.03.2007

**SCHEDULE NO. 13 :: ADMINISTRATIVE EXPENSES :**

Sl. No.	PARTICULARS	Amount	
		Current Year	Previous Year
	<b>B/f</b>	<b>4148866.00</b>	<b>3905720.00</b>
16	LTC Actuals	103865.00	42112.00
17	Maintenance of Building	655156.00	808598.00
18	Maintenance of Office Equipment	353196.00	305326.00
19	Maintenance of Vehicle	952941.00	994369.00
20	Medical Reimbursement	1747068.00	2335185.00
21	Meeting Expenses	217480.00	146996.00
22	Overtime allowances	475016.00	440662.00
23	Pension Grants	104500000.00	103500000.00
24	Pension Contribution	250382.00	244760.00
25	Pro - Rata Pension	0.00	76754.00
26	Postage / Telegram / Communication	335779.00	351515.00
27	Printing and Stationery	1040326.00	1035925.00
28	Prior Period Adjustment (Expenses)	17455795.00	20000000.00
29	PSF Expenditure	0.00	666601.00
30	Rent / Water / Electricity	3910593.00	3849978.00
31	Telephone Charges	493129.00	503166.00
32	TA of Board Members	379795.00	1083454.00
33	Tax and Insurances	2258504.00	1866180.00
34	Trade Licence Fee	10600.00	22657.00
35	Training	57088.00	2000.00
36	Transport and Cooly Charges	504148.00	367679.00
37	Travelling Allowances	1381647.00	1217862.00
38	Accounts Manual	275500.00	0.00
39	Uniform	313481.00	357912.00
	<b>Total :</b>	<b>141820355.00</b>	<b>144125411.00</b>



Schedules forming part of Income and Expenditure Account as on 31.03.2007

**SCHEDULE NO. 13 :: ADMINISTRATIVE EXPENSES :**

Sl. No.	PARTICULARS	Amount	
		Current Year	Previous Year
1	Purchase of Cleaning Materials	524480.00	420611.00
2	Purchase of Consumable	12215249.00	8836744.00
3	Purchase of Filter	93556.00	77275.00
4	Purchase of Gas / Kerosine	2078399.00	1748659.00
5	Purchase of Gunny bags	22653.00	38336.00
6	Purchase of Milk	3086771.00	2453595.00
7	Purchase of Mineral Water	75173.00	60560.00
8	Purchase of Polythene Bags	216946.00	204560.00
9	Purchase of Raw Coffee	8610076.00	8521846.00
10	Purchase of Sugar	1268484.00	1115733.00
11	Repairs & Maintenance of Building	13795.00	0.00
	<b>Total :</b>	<b>28205582.00</b>	<b>23477919.00</b>
	<b>Grand Total</b>	<b>170025937.00</b>	<b>167603330.00</b>



Schedules forming part of Income and Expenditure Account as on 31.03.2007

**SCHEDULE NO. 14 :: OTHER ADMINISTRATIVE EXPENSES :**

Sl. No.	PARTICULARS	Amount	
		Current Year	Previous Year
1	SCTL - Payments	92208578.00	575766752.00
	<b>Total :</b>	<b>92208578.00</b>	<b>575766752.00</b>

**SCHEDULE NO. 15 :: Indirect Expenses (other recoveries / remittance) :**

Sl. No.	PARTICULARS	Amount	
		Current Year	Previous Year
1	Plan Fund IEBR Expenses	683917.00	2659787.00
2	Lease Rent	145927.00	
	<b>Total :</b>	<b>829844.00</b>	<b>2659787.00</b>

**Receipts & Payments Accounts of Non Plan Fund for the year ended on 31.03.2007  
(for the period from 1.4.2006 to 31.3.2007)**

Receipts	Current Year	Previous Year	Payments	Current Year	Previous Year
I. Opening Balance			I. Expenses		
a. Cash in Hand	199706.34	217346.16	a) Establishment Expenses	38126535.00	36516167.30
b. Cash at Bank	50054198.68	15378440.16	b) Administrative Expenses	29964495.98	25498082.65
c. Cash in transit	722913.38	1535700.38	i) Administrative Expenses	15234597.41	17021804.45
	<b>50976818.40</b>	<b>17131486.70</b>	ii) Other Administrative Expenses	100286.00	76754.00
			iii) Pension Grants	104500000.00	103500000.00
II. Grants Received				<b>187925914.39</b>	<b>182612808.40</b>
a. From Government of India	140000000.00	135000000.00	II		
b. From GOI - SCTL Receipts	110000000.00	580000000.00	a. SCTL-Payments	93109409.00	575766752.00
c. Development Grants	147500000.00	0.00	b. Development Grants	147500000.00	0.00
d. Plan Fund Grants	130000000.00	0.00	c. Plan Fund Grants	130000000.00	0.00
e. Plan Fund NER Grants	22500000.00	0.00	III e) Plan Fund NER Grnats	22500000.00	0.00
	<b>550000000.00</b>	<b>715000000.00</b>	IV d) Loans and advances to Staff & Others	6129205.00	3470096.00
III Income on Investments	0.00			<b>399238614.00</b>	<b>579236848.00</b>
IV Interest Received	0.00				
V			Investments and Deposits made :		
Other Incomes (Specify)			V Expenditure on Fixed Assets :		
a. Credit Sales	11735504.24	9849301.32	VI (a) Movable/Immovable/Permanent Articles		
b. Sales and Services	27949963.54	23174488.88	(b) Fixed Assets	161431.00	1481526.00
c. Other incomes	74672.80	15208164.25		<b>161431.00</b>	<b>1481526.00</b>



Receipts	Current Year	Previous Year	Payments	Current Year	Previous Year
d. Rent	9858235.00	<b>48231954.45</b>	Finances Charges (Interest)		
e. Software Development	248513.00		Other payments (Specify)		
VI	<b>49866888.58</b>		a. Pool Fund loan Repayment		
a. Plan - IEBR	<b>32431158.07</b>	<b>30689551.02</b>	VII(b) Pay bill recoveries / Adv. Account	14279574.20	12584.00
Repairs & Maint.of Building	266740.00		(c) Other recoveries and remittances	89250495.35	350317.70
VII SCTL Refund Amount	900831.00		(d) Repairs & Maint. of Building	280535.10	
Any other Receipts	339161.00		(e) Advance account		
a. Pay bill recoveries and Remittances	14305955.20	59127.80	(f) Plan IEBR Expenditure	683917.00	1936734.00
b. Other receipts/remittances/transfers	87952691.94	1903240.21		<b>104494521.65</b>	<b>2299635.70</b>
c. Loans and Advances to Staff	6041520.71	3592276.30	Closing Balances :		
d. Current assets/receivables			Cash in Hand	308677.63	199706.34
	<b>109806899.85</b>	<b>5554644.31</b>	(a) Bank Balances	100234860.85	50054198.66
			(b) Cash in transit	717745.38	722913.38
<b>Total</b>	<b>793081764.90</b>	<b>816607636.48</b>	<b>Total</b>	<b>793081764.90</b>	<b>816607636.48</b>

Sd/-  
Assistant Secretary (Accounts)  
Non-Plan Accounts  
Coffee Board, Bangalore

Sd/-  
Dy. Director (Accounts)  
Coffee Board, Bangalore

Sd/-  
Director of Finance  
Coffee Board, Bangalore



MODIFIED

**BALANCE SHEET OF PROVIDENT FUND AS AT 31.03.2007**

<b>CORPUS/CAPITAL FUND AND LIABILITIES</b>	<b>SCH.No.</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
<b>CORPUS/CAPITAL FUND</b>			
RESERVE AND SURPLUS		...	...
EARMARKED/ENDOWMENT FUNDS	...	...	...
SECURED LOANS AND BORROWINGS	...	...	...
UNSECURED LOANS AND BORROWINGS	...	...	...
DEFERRED CREDIT LIABILITIES Provision for interest Equalization	1	27277291	26051956
GENERAL SUSPENSE (Cr.)			
CURRENT LIABILITIES AND PROVISIONS	7	122816473	115331293
<b>TOTAL</b>		<b>150093764</b>	<b>141383249</b>
<b>ASSETS</b>			
FIXED ASSETS			
CONSUMABLE ASSETS ( COFFEE STOCK, BOOKS)			
WORK IN PROGRESS			
INVESTMENTS - FROM EARMARKED / ENDOWMENT FUNDS			
INVESTMENTS Accounts	10	129000000	118051698
GENERAL SUSPENSE (Dr.)			
CURRENT ASSETS / LOANS & ADVANCES ETC.,	11	21093764	23331551
MISCELLANEOUS EXPENDITURE (to the extent not written off or adjusted)			
<b>TOTAL</b>		<b>150093764</b>	<b>141383249</b>
SIGNIFICANT ACCOUNTING POLICIES	...	...	...
CONTINGENT LIABILITIES & NOTES ON ACCOUNTS	...	...	...

59

Sd/-  
Assistant Secretary (PF)  
Coffee Board

Sd/-  
Dy. Director (Accounts)  
Coffee Board

Sd/-  
Director of Finance  
Coffee Board





Schedules forming part of Balance Sheet at 31.03.2007

**SCHEDULE 1. DEFERRED CREDIT LIABILITIES (Provision for interest equalisation)**

SL. NO.	DESCRIPTION		CURRENT YEAR	PREVIOUS YEAR
1	Deferred Credit Liabilities (Provision for interest equalisation)		26051956.00	25912241.00
2	Add Balance of net income/expenditure transfer from the Income & Expenditure Account		1225335.00	139715.00
	<b>Total</b>		<b>27277291.00</b>	<b>26051956.00</b>

**SCHEDULE 7. CURRENT LIABILITIES AND PROVISIONS**

SL. NO.	DESCRIPTION		CURRENT YEAR	PREVIOUS YEAR
1	Statutory Liabilities		122814690.00	115331293.00
	Sundry Creditor		1783.00	0.00
	<b>Total</b>		<b>122816473.00</b>	<b>115331293.00</b>

**SCHEDULE 10. INVESTMENTS OTHERS**

SL. NO.	DESCRIPTION		CURRENT YEAR	PREVIOUS YEAR
1	Others - With Nationalised Banks (Annexure enclosed)		129000000.00	118051698.00
	<b>Total</b>		<b>129000000.00</b>	<b>118051698.00</b>

**Annexure to Schedule 10**

**INVESTMENT OF PROVIDENT FUND ACCOUNT FOR THE YEAR 2006-07**

Sl. No.	Deposited With	Rate of Interest	Date of		Amount Invested	Accrued Interest
			Investment From	Maturity To		
1	Indian Overseas Bank, Bangalore	8.45%	29/09/2006	28/09/2006	12000000	527596
2	State Bank of Bikanoor & Jaipur, Bangalore	7.75%	10/10/2006	9/04/2007	80000000	3008307
3	Andhra Bank, Gandhinagar, Bangalore	8.00%	26/10/2006	25/04/2007	13000000	447342
4	Canara Bank, Infantry Road, Bangalore	11.25%	14/03/2007	13/03/2008	24000000	133150
	<b>Total</b>				<b>129000000</b>	<b>4116395</b>





Schedules forming part of Balance Sheet at 31.03.2007

**SCHEDULE 11. CURRENT ASSETS, LOANS, ADVANCE ETC.,**

<b>SL. NO.</b>	<b>DESCRIPTION</b>		<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
1	Sundry Debtors Other Receivables (Interest on Investment)		4116395.00	4391269.00
2	A - Current Assets Bank Balances With Scheduled Banks On Savings Account		4776827.00	5412619.20
3	Loans, Advances and Other Assets 1. Loans (a) Staff - Provident Fund Advance		12200542.00	13527663.00
	<b>Total</b>		<b>21093764.00</b>	<b>23331551.20</b>

MODIFIED

**Income & Expenditure Account of Provident Fund for the Period 01-04-2006 - 31.03.2007**

<b>INCOME</b>	<b>SCH.No.</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
Income from Sales/Services			
Grants/Subsidies		...	...
Other Grants from GOI (MAI)	...	...	...
Interest Received	15	5279620	3819945
Accrued Interest	17	4116395	4391269
Income from Investments			
Income from Royalty, Publication etc.,			
Interest earned			
Other Income			
Increase / (decrease in stock of Finished goods and works-in-			
<b>TOTAL (A)</b>		<b>9396015</b>	<b>8211214</b>
<b>EXPENDITURE</b>			
Interest Paid	21	8106264	7558904
Other Administrative Expenses etc., (Incidental)	23	984	930
Expenditure on Grants, Subsidies etc.,			
Prior period adjustment	18	63432	511665
Stocks			
Accrued Interest for the year			
Other Scheme Expenditure (MAI)			
Committed Expenditure for the year			
Depreciation (Net total at the year end - corresponding to			
Disposal of assets (Loss)			
<b>TOTAL (B)</b>		<b>8170680</b>	<b>8071499</b>



<b>INCOME</b>	<b>SCH.No.</b>	<b>CURRENT YEAR</b>	<b>PREVIOUS YEAR</b>
Balance being excess of Income over Expenditure (A-B) Transfer to Special Reserve (Specify each) Transfer to / from General Reserve		1225335	139715
<b>BALANCE BEING SURPLUS/(DEFICIT) CARRIED TO</b>		<b>1225335</b>	<b>139715</b>
<b>SIGNIFICANT ACCOUNTING POLICIES</b> <b>CONTINGENT LIABILITIES AND NOTES ON</b>			

Assistant Secretary (PF)  
Coffee Board

Dy. Director (Accounts)  
Coffee Board

Director of Finance  
Coffee Board





Schedules forming part of Income & Expenditure for the period / year ended 31.03.2007

**SCHEDULE 15. INCOME FROM INVESTMENTS**

SL. NO.	DESCRIPTION		CURRENT YEAR	PREVIOUS YEAR
1	Others - Interest Received	Cr	5279620.00	3819944.88
	<b>Total</b>		<b>5279620.00</b>	<b>3819944.88</b>

**SCHEDULE 17. INTEREST EARNED**

SL. NO.	DESCRIPTION		CURRENT YEAR	PREVIOUS YEAR
1	Others - Receivables Accrued Interest	Cr	4116395.00	4391269.00
	<b>Total</b>		<b>4116395.00</b>	<b>4391269.00</b>

**SCHEDULE 18. OTHERS**

SL. NO.	DESCRIPTION		CURRENT YEAR	PREVIOUS YEAR
1	Miscellaneous Income Prior Period Adjustment	Dr	63432.00	511665.00
	<b>Total</b>		<b>63432.00</b>	<b>511665.00</b>

**SCHEDULE 21. INTEREST PAID**

SL. NO.	DESCRIPTION		CURRENT YEAR	PREVIOUS YEAR
1	Others - Interest paid to Provident Fund Subscribers	Dr	8106264.00	7558904.00
	<b>Total</b>		<b>8106264.00</b>	<b>7558904.00</b>

**SCHEDULE 23. OTHER ADMINISTRATIVE EXPENSES**

SL. NO.	DESCRIPTION		CURRENT YEAR	PREVIOUS YEAR
1	Others - Administrative Expenses Other - Incidentals	Dr	984.00	930.00
	<b>Total</b>		<b>984.00</b>	<b>930.00</b>

**COFFEE BOARD : BANGALORE**

**Receipts & Payments of General Provident Fund for thr Period 01.04.2006 to 31.03.2007**

<b>Receipts</b>	<b>Current Year</b>	<b>Previous Year</b>	<b>Payments</b>	<b>Current Year</b>	<b>Previous Year</b>
<b><u>I. Opening Balances</u></b>			<b><u>I. Expenses</u></b>		
a) Cash in hand			a) Provident Fund Advance	6140210.00	7972914.00
b) Bank Balance	5412619.20	5128234.32	b) Provident Fund Final Withdrawal	24462550.00	3246638.00
i) In Current Account			c) Provident Fund Final Settlement	2412726.00	23214850.00
ii) Cash in Transit			<b><u>II. Payment made against funds for various projects</u></b>		
<b><u>II. Grants Received - from Government of India</u></b>			a) Scheme Expenditure		
a) From Plan			b) Subsidy Expenditure		
b) From Non-Plan			<b>Market Access Initiative - Logistic Study</b>		
c) From NER Grant			<b><u>III. Investments and deposits made</u></b>		
<b><u>III. Income on Investments from</u></b>			a) Investments Made	151000000.00	130651698.00
a) Interest Received	9670888.87	6973736.88	<b><u>IV. Expenditure on Fixed Assets &amp; Capital Work - in Progress</u></b>		
<b><u>IV. Interest Received</u></b>			a) Purchase of Fixed Assets & Work in progress		
a) On Bank Deposits / on SB Account			<b><u>V. Finance Charges (Interest)</u></b>		
b) Loans, Advances etc.,			a) To the Government of India		
<b><u>V. Other Incomes (Specify)</u></b>			b) To other Providers of funds (from Corpus fund)		
a) Provident Fund Subscription	26544013.00	25270825.00	c) Suspense Account from Imprest A/c		
b) Provident Fund Advance Receipts	7115496.00	7290752.00	<b><u>VI. Other Payments (Specify)</u></b>		
c) Investment Receipt (Principal)	140051698.00	125836101.00	a) Paybill recoveries / Adv. Account		
			b) Others - Incidentals	984.00	930.00
			f) Other recoveries and remittances	1418.00	
			g) Current Assets & Receivable		

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Receipts	Current Year	Previous Year	Payments	Current Year	Previous Year
<b><u>VI. Amount Borrowed</u></b>			<b><u>VII. Closing Balances</u></b>		
<b><u>VII. Any other Receipts</u></b>			a) Cash in Hand		
a) Paybill recoveries / remittances			b) Bank Balances	4776827.07	5412619.20
b) Others			i) In current Accounts		
c) Sales Remittance from Units			ii) In Savings Accounts		
d) Suspense Account from Imprest Account			iii) Cash in Transit		
e) Loans & Advances to staff					
f) Advances /Payables/Other Receipts					
g) Receivables					
<b>Total :</b>	<b>188794715.07</b>	<b>170499649.20</b>	<b>Total :</b>	<b>188794715.07</b>	<b>170499649.20</b>

Sd/-  
Assistant Secretary (PF)  
Coffee Board, Bangalore

Sd/-  
Dy. Director (Accounts)  
Coffee Board, Bangalore

Sd/-  
Director of Finance  
Coffee Board, Bangalore



**STATEMENT OF ACCOUNTS OF THE COFFEE BOARD EMPLOYEES PENSION FUND FROM  
(01.04.2006 to 31.3.2007)**

SNO.	RECEIPTS	Amount Rs. Ps.	Amount Rs. Ps.	PAYMENTS	Amount Rs. Ps.	Amount Rs. Ps.
	<b><u>OPENING BALANCE</u></b>			Superannuation penion	27967785.00	
1	State Bank of Mysore Dr. Ambedkar Veedhi Branch, Bangalore	11017749.17		Family Pension	28351091.00	
2	State Bank of India, J.C. Road, Bangalore	10335429.52		Retiring Pension	64021040.00	
				Invalid Pension	90784.00	
3	Syndicate Bank, Gandhinagar Bangalore	2866077.61		Retirement Gratuity	3978154.00	
				Death Gratuity	714220.00	
4	State Bank of Travancore T.S.P. Road, Chamarajpet, Bangalore	1921877.77		Commutation of Pension	4889668.00	
				Incidentals	1197793.50	
	Total :	26141273.57	26141273.57	Total :	131210535.50	131210535.50
				<b><u>INVESTMENT ACCOUNT</u></b> (Corpus Fund)		
5	Cash at Head Office, B'lore	139.50		1. Head Post Office, Kalpetta 195700000.00		
				2. Canara Bank Infantry Road Bangalore 45000000.00		240700000.00
	Total :	26141273.57	26141273.57			
6	Pension Contribution			<b><u>CLOSING BALANCE</u></b>		
a)	General Fund Non-Plan A/Cs		104500000.00	1. State Bank of Mysore Dr. Ambedkar Veedhi Branch, B'lore	5983095.31	
b)	Foreign Service		100817.00			
7	Interest on S.B. Account		253688.44			



SNO.	RECEIPTS	Amount Rs. Ps.	Amount Rs. Ps.	PAYMENTS	Amount Rs. Ps.	Amount Rs. Ps.
8	Interest on Corpus Fund  <b>INVESTMENT ACCOUNT</b> (Corpus Fund) (a) H.P.O, Kalpetta- 195700000.00  Canara Bank, Infantry Road Bangalore Rs. 40000000=00		19304912.14       235700000.00	2. State Bank of India, J.C. Road, Bangalore  3. Syndicate Bank Gandhinagar, Bangalore  4. State Bank of Travancore T.S.P. Road, Chamarajpet, B'lore  5. Cash at Head office, B'lore	4694957.52   1658806.05  1753296.77  -	         14090155.65
	<b>Grand Total</b>		<b>386000691.15</b>	<b>Grand Total</b>		<b>386000691.15</b>

Sd/-  
Asst. Secretary (Accounts)  
Pension Section  
Coffee Board, Bangalore

Sd/-  
Dy. Director (Accounts)  
Coffee Board, Bangalore

Sd/-  
Director of Finance  
Coffee Board, Bangalore



**STATEMENT OF ACCOUNTS OF THE COFFEE BOARD EMPLOYEES CONTRIBUTION PENSION FUND  
(NEW PENSION SCHEME) FROM 1-4-2006 TO 31-3-2007**

SNO.	RECEIPTS	Amount		PAYMENTS	Amount	
		Rs. Ps.	Rs. Ps.		Rs. Ps.	Rs. Ps.
1	<b><u>OPENING BALANCE</u></b>	177812.00				
	Total	177812.00	177812.00			
2	<u>Pension Contribution</u> Employees and Employer's		171188.00			
				<b><u>CLOSING BALANCE</u></b>	356011.00	356011.00
3	Interest on S.B. Account		7011.00			
	<b>Grand Total</b>		<b>356011.00</b>	<b>Grand Total</b>		<b>356011.00</b>

70

Sd/-  
**Asst. Secretary (Accounts)**  
**Pension Section**  
**Coffee Board, Bangalore**

Sd/-  
**Dy. Director (Accounts)**  
**Coffee Board, Bangalore**

Sd/-  
**Director of Finance**  
**Coffee Board, Bangalore**





RECEIPTS	CURRENT YR	PAYMENTS	CURRENT YR
V. Other Income		VII. Other Payments (Pay Billremittances Etc.)	
i) IEBR (Value of Coffee & Other Estate Products)		VIII. Others - Other Payments & Advances etc.	
ii) Other Income (Income From Sales & Service Etc.)		IX. Closing Balances :	
a) Cupping competition Reg. Fee Rs. 594500.00		a) Cash-in-Hand	
b) Sale of Raw Coffee Rs. 71403.00	665903.00	b) Bank Balances; SBM 54044620320	949966.70
		i) In Current Accounts/Cash	
		ii) In National Savings Accounts	
		iii) Cash in Transit	
<b>Total :</b>	<b>1191032.70</b>	<b>Total</b>	<b>1191032.70</b>

Sd/-  
Asst. Secretary (PF)  
Coffee Board, Bangalore

Sd/-  
Dy. Director (Accounts)  
Coffee Board, Bangalore

Sd/-  
Director of Finance  
Coffee Board, Bangalore



**DY. DIRECTOR RESEARH (NOT FORMING PART OF GENERAL FUND GRANT)  
RECEIPT AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2007  
(FROM 01/04/2006 TO 31/03/2007)**

(in Rupees)

RECEIPTS	CURRENT YR	PAYMENTS	CURRENT YR
I. Opening Balance :		I. Expenses	
a) Cash in hand		A) Establishment Expenses (Corresponding to Schedule)	
b) Bank Balances;		B) Administrative Expenses (Bank Charges)	60.00
i) In Current A/c     SBM 54044624110	279103.21	II. Payment Made Against Funds For Various Schemes & Components	
ii) in Deposit A/c		a) Scheme Expenditure	
iii) In Savings A/c		III. Investments and Deposits Made :	
Cash-in-Transit		A) Out of Earmarked/Endowments Funds	
II. Grants Received		B) Out of Own Funds (Investments-others)	
1) From Govt. of India		IV. Expenditure on Fixed Assets And Capital Work-in-Progress	
a) For - Plan Grants		a) Purchase of Fixed Assets	
b) For - NER Grants		b) Expenditure on Capital Work-in-Progress	
c) other Grants from GOI		V. Refund of Surplus Money/loans	
1. Market Access Initiative		a) To the Government of India	
III. Income on Investment From :		b) To the State Government	
a) Earmrkd/Endow. Funds		c) To other Providers of Funds	
b) Own Funds (oth. Invst.)		VI. Finance Charges (Interst)	
IV. Income From Interest			
a) On Bank SB A/cs	9855.00		



RECEIPTS	CURRENT YR	PAYMENTS	CURRENT YR
V. Other Income		VII. Other Payments (pay Billremittances Etc.)	
i) IEBR (Value of Coffee & Other Estate Products)		VIII. Other - Other Payments & Advances etc,	
ii) Other Income (Income from Sales & Service Etc.)		IX. Closing Balances :	
		a) Cash-in-Hand	
		b) Bank Balances SBM 54044624110	288898.21
		i) In Current Accounts/Cash	
		ii) In National Savings Accounts	
		iii) Cash in Transit	
<b>Total</b>	<b>288958.21</b>	<b>Total</b>	<b>288958.21</b>

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Sd/-  
**Accounts Officer (Plan)**  
**Coffee Board, Bangalore**

Sd/-  
**Dy. Director (Accounts)**  
**Coffee Board, Bangalore**

Sd/-  
**Director of Finance**  
**Coffee Board, Bangalore**



**COFFEE BOARD : BANGALORE**  
**AGRICULTURAL ECONOMIST (NOT FORMING PART OF GENERAL FUND GRANT)**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.03.2007**  
**(FROM 01/04/2006 TO 31/03/2007)**

(in Rupees)

RECEIPTS	CURRENT YR	PAYMENTS	CURRENT YR
I. Opening Balances ; a) Cash in hand  b) Bank Balances; i) In Current A/c SBM54044623376 ii) In Deposit A/c iii) In Savings A/c  Cash -in-Transit II. Grants Received 1) From Govt. of India a) For-Plan Grants b) For - NER Grants c) Other Grants From GOI 1. Market Access initiative 2. Market Devt. Assistance  III. Income on Investment From : a) Earmrkd/Endow. Funds b) Own Funds (oth.Invst.) VI. Income From Interest a) On Bank SB A/cs	18198093	I. Expenses A) Establishment Expenses (Corresponding to Schedule) B) Administrative Expenses (Bank Charges)  II. Payments Made Against Funds For Various Schemes & Components a) Scheme Expenditure  III. Investment And Deposits Made : a) Out of Earmarked/Endowment Funds b) Out of Own Funds (Investments-others)  Iv. Expenditure on Fixed Assets And Capital Work-in-Progress a) Purchase of Fixed Assets b) Expenditure on Capital work-in-Progress  V. Refund of Surplus Money/Loans a) To the Government of India b) To the State Government c) To other Providers of Funds	6000
	6425.00		



RECEIPTS	CURRENT YR	PAYMENTS	CURRENT YR
V. Other Income i) IEBR (Value of Coffee & Other Estate Products) ii) Other Income (Income from Sales & Service Etc.)		VI. Finance charges (Interest) VII. Other Payments (Pay Billremittances Etc) VIII. Others-Other Payments & Advances etc. IX. Closing Balances : a) Cash-in-Hand b) Bank Balances SBM 54044623376 i) In Current Accounts/Cash ii) In National Savings Accounts iii) Cash In Transit	188345.93
<b>Total</b>	<b>188405.93</b>	<b>Total :</b>	<b>188405.93</b>

Sd/-  
**Accounts Officer (Plan)**  
**Coffee Board, Bangalore**

Sd/-  
**Dy. Director (Accounts)**  
**Coffee Board, Bangalore**

Sd/-  
**Director of Finance**  
**Coffee Board, Bangalore**





RECEIPTS	CURRENT YR	PAYMENTS	CURRENT YR
V. Other Income i) IEBR (Value of Coffee & Other Estate Products) ii) Other Income (income from Sales & Service Etc.)		VI. Finance Charges (Interest) VII Other Payments (pay Billremittances Etc.) VIII. Others - Other Payment & Advances etc., IX. Closing Balnces : a) Cash-in-Hand b) Bank Balances; SBM 54044623922 i) In Current Accounts/Cash ii) In National Savings Accounts iii) Cash in Transit	293789.87
<b>Total</b>	<b>293849.87</b>	<b>Total</b>	<b>293849.87</b>

Sd/-  
**Accounts Officer (Plan)**  
**Coffee Board, Bangalore**

Sd/-  
**Dy. Director (Accounts)**  
**Coffee Board, Bangalore**

Sd/-  
**Director of Finance**  
**Coffee Board, Bangalore**



**COFFEE BOARD TECHNICAL ADVISORY CHARGING FUND ACCOUNT (NOT FORMING PART OF GENERAL FUND GRANT)**

**RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31.3.2007**

**(FROM 01.04.2006 TO 31.03.2007)**

**(in Rupees)**

<b>RECEIPTS</b>	<b>CURRENT YR</b>	<b>PAYMENTS</b>	<b>CURRENT YR</b>
I. Opening Balance :		I. Expenses	
a. Cash in hand	460.00	a. Establishment Expenses (Corresponding to Schedule)	
b. Bank Balances:		b. Administrative Expenses	36400.00
i. In Current A/c		Consultancy Charges	
ii. In Deposit A/c		II. Payment Made Against Funds For	
iii. In Savings A/c No. 11920	112718.00	Various Schemes & Components	
		a. Scheme Expenditure	
Cash-In-Transit		Cupping Competition Expenses	
II. Grants Received		III. Investments and Deposits Made :	
1) From Govt. of India		a. Out of Earmarked/Endowment Funds	
a) For-Plan Grants		b. Out of Own Funds (Investments-Others)	
b) For-NER Grants			
c) Other Grants from GOI		IV. Expenditure on Fixed Assets and	
1. Market Access Initiative		Capital Work-In-Progress	
2. Market Devt. Assistance		A) Purchase of Fixed Assets	
		B) Expenditure on Capital	
		Work-in-Progress	
		V. Refund of Surplus Money/Loans	
		a) To the Government of India	



(in Rupees)

RECEIPTS	CURRENT YR	PAYMENTS	CURRENT YR
III. Income On Investment From : a) Earmrkd-indow funds b) Own Funds (Oth. Invst.)		b) To the State Government c) To other Providers of Funds VI. Finance Charges (Interest) VII. Other Payments (Pay Bill remittances etc.)	
IV. Income From Interest a) On Banks SB A/cs b) Loans. Advances etc.,	4438.00	VIII. Others - Other Payments & Advances etc.	
V. Other Income i) IEBR (Value of Coffee & Other Estae Products) ii) Other Income		IX. Closing Balances : a. Cash-In-Hand b. Bank Balances i) In SB Account 11920 ii) In National Savings Accounts iii) Cash in Transit	460.00 149306.00
Technical Advisory Charges Fund	68550.00		
<b>Total</b>	<b>186166.00</b>	<b>Total</b>	<b>186166.00</b>

80

Sd/-  
**Accounts Officer (Plan)**  
**Coffee Board, Bangalore**

Sd/-  
**Dy. Director (Accounts)**

Sd/-  
**Director of Finance**



**DBT GENOME PROJECT ACCOUNT (NOT FORMING PART OF GENERAL FUND GRANT)  
RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31.3.2007  
(FROM 01/04/2006 TO 31/03/2007)**

RECEIPTS	CURRENT YR	PAYMENTS	CURRENT YR
I. Opening Balance; a. Cash in hand  b. Bank Balances; (i) In Current A/c (ii) In Deposit A/c (iii) In Savings A/c Canara Bank 278 Cash-in-Transit II. Grants Received 1) From Govt. of India a. For-Plan Grants b. For-NER Grants c. Other Grants from GOI 1. Market Access Initiative  III. Income On Investment From; a. Earmrkd/Endow.Funds b. Own Funds (Oth.Invst.) IV. Income From Interest a. On Bank SB A/cs b. Loans, Advances etc.,	0.00	I. Expenses A. Establishment Expenses (Corresponding to Schedule) B. Administrative Expenses (Bank Charges)  II. Payments made Against Funds For Various Schemes & Components a. Scheme Expenditure Cupping Competition Expenses III. Investments and Deposits Made : A) Out of Earmarked/Endowment Funds B) Out of Own Funds (Investments-Others)  IV. Expenditure on Fixed Assets and Capital Work-In-Progress A) Purchase of Fixed Assets B) Expenditure on Capital Work-in-Progress V. Refund of Surplus Money/Loans A. To the Government of India B. To the State Government C. To other Providers of Funds VI. Finance Charges (Interest)	53.00



RECEIPTS	CURRENT YR	PAYMENTS	CURRENT YR
V. Other Income		VII. Other Payments (Pay Billremittances etc)	
i) IEBR (Value of Coffee & Other Estate Products		VIII. Other-Other Payments & Advances etc.	
ii) Other Income		IX. Closing Balances :	
Suspense Receipt	1100.00	a) Cash-in-Hand	
Dept. of Biotechnology Ministry of Science & Technology Govt. of India, New Delhi	5219000.00	b) Bank Balances	
		i) In SB Account-Canara Bank A/c No. 278	5220047.00
		ii) In National Savings Accounts	
		iii) Cash in Transit	
<b>Total</b>	<b>5220100.00</b>	<b>Total</b>	<b>5220100.00</b>

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Sd/-  
**Accounts Officer (Plan)**  
**Coffee Board, Bangalore**

Sd/-  
**Dy. Director (Accounts)**  
**Coffee Board, Bangalore**

Sd/-  
**Director of Finance**  
**Coffee Board, Bangalore**



**COFFEE BOARD : BANGALORE**  
**CAFNET PROJECT ACCOUNT (NOT FORMING PART OF GENERAL FUND GRANT)**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2007**  
**(FROM 01/04/2006 TO 31/03/2007)**

(in Rupees)

RECEIPTS	CURRENT YR	PAYMENTS	CURRENT YR
<p>I Opening Balances;  a. Cash in hand   b. Bank Balances;   (i) In Current A/c CA 281  (ii) In Deposit A/c  (iii) In Savings A/c  cash-In-Transit  II. Grants Received  1) From Govt. of India  a) For - Plan Grants  b) For - NER Grants  c) Other Grants from  1. Market Access Initiative  2. Market Devt. Assistance   III. Income On  Investment From;  a) Earmrkd/Endow.Funds  b) Own Funds (Oth. Invst.)  IV. Income From Interest  a) On Bank SB A/cs  b) Loans, Advances etc.,</p>	0.00	<p>I. Expenses  A. Establishment Expenses (Corresponding to Schedule)  B. Administrative Expenses (Bank Charges)   II. Payments Made Against Funds For Various Schemes &amp; Components  a) Scheme Expenditure  Cupping Competition Expenses  III. Investment and Deposits Made;  A) Out of Earmarked/Endowment Funds  B) Out of Own Funds (Investments-Others)   IV. Expenditure On Fixed Assets And Capital Work-in-Progress  a) Purchase of Fixed Assets  b) Expenditure on Capital Work-in-progress   V. Refund of Surplus Money/Loans  a) To the Government of India  b) To the State Government  c) To other Providers of Funds  VI. Finance Charges (Interest)</p>	

88



(in Rupees)

RECEIPTS	CURRENT YR	PAYMENTS	CURRENT YR
V. Other Income i) IEBR (Value of Coffee & Other Estate Products) ii) Other Income Suspense Receipt	1100.00	VII. Other Payments (Pay Billremittances Etc.)  VIII. Others-Other Payments & Advances etc.,  IX. Closing Balances: a) Cash-in-hand b) Bank Balances i) In Current Accounts-CANARA BANK A/C No. 281 ii) In National Savings Accounts iii) Cash inTransit	1100.00
<b>Total</b>	<b>1100.00</b>	<b>Total</b>	<b>1100.00</b>

84

Sd/-  
**Accounts Officer (Plan)**  
**Coffee Board, Bangalore**

Sd/-  
**Dy. Director (Accounts)**  
**Coffee Board, Bangalore**

Sd/-  
**Director of Finance**  
**Coffee Board, Bangalore**



**COFFEE BOARD SOIL TESTING FUND (NOT FORMING PART OF GENERAL FUND GRANT)  
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2007  
(FROM 01.4.2006 TO 31.3.2007)**

(in Rupees)

RECEIPTS	CURRENT YR	PAYMENTS	CURRENT YR
<p>I. Opening Balnce; a) Cash in Hand</p> <p>b) Bank Balances; i) In Current A/c 208 Canara Bank ii) In Deposit A/c iii) In Savings A/c</p> <p>Cash-in-Transit</p> <p>II. Grants Received 1) From Govt. of India a) For-Plan Grants b) For-NER Grants c) Other Grants From GOI</p> <p>I. Market Access Initiative 2. Market Devt. Assistance</p> <p>III. Income On Investment From : a) Earmrkd Enedow Funds b) Own Funds (Oth. Invst.)</p> <p>IV. Income From Interest a) On Bank SB A/cs</p>	<p>1302318.00</p>	<p>I. Expenses A) Establishment Expenses (Correspoding to Schedule) B) Administrative Expenses (Bank Charges)</p> <p>II. Payments Made Against Funds For Various Schemes &amp; Components a) Scheme Expenditure</p> <p>III. Investments and Deposits Made : a) Out of Farmarked/Endowment Funds b) Out of Own Funds (Investments-Others)</p> <p>IV. Expenditure On Fixed Assets and Capital Work-in-Progress a) Purchase of Fixed Assets b) Expenditure on Capital Work-in-Progress</p> <p>V. Refund of Surplus Money/Loans a) To the Government of India b) To the State Government c) To other Providers of Funds</p>	



RECEIPTS	CURRENT YR	PAYMENTS	CURRENT YR
V. Other Income :		VI. Finance Charges (Interest)	
i) IEBR (Value of Coffee & Other Estate Products)		VII. Other Payments (Pay Bill Remittances etc.)	
ii) Other Income (Income from Sales & Services etc.)	142517.00	VIII. Other-Other Payments & Advances etc.,	
VI. Any other Receipts		IX. Closing Balances :	
a) Others	52445.00	a) Cash-in-Hand	850.00
b) Pay bill recoveries		b) Bank Balances	
c) Other Receipts/Advances		i) In Current Account No. 208	1496430.00
		ii) In National Savings Accounts	
		iii) Cash in Transit	
<b>Total</b>	<b>1497280.00</b>	<b>Total</b>	<b>1497280.00</b>

Sd/-  
Accounts Officer (Plan)

Sd/-  
Dy. Director (Accounts)

Sd/-  
Director of Finance



**COFFEE BOARD : BANGALORE**  
**EDITORIAL COMMITTEE OF JOURNAL OF COFFEE RESEARCH (NOT FORMING PART OF**  
**GENERAL FUND GRANT) RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2007**  
**(FROM 01/04/2006 TO 31/03/2007)** (in Rupees)

RECEIPTS	CURRENT YR	PAYMENTS	CURRENT YR
I. Opening Balance		I. Expenses	
a) Cash in hand	734.50	a) Establishment Expenses (Corresponding to Schedule)	
b) Bank Balances		b) Administrative Expenses	38268.00
i) In Current A/c		II. Payments made Against Funds For Various Schemes & Components	
ii) In Deposit A/c		a) Scheme Expenditure	
iii) In Savings A/c 20197 Canara Bank	28160.40	III. Investments and Deposits made	
Cash-in-Transit		a) Out of Earmarked/Endowment Funds	
II. Grants Received		b) Out of Own Funds (Investments- Others)	
1) From Govt. of India		IV. Expenditure on Fixed Assets And Capital Work-in-Progress	
a) For-Plan Grants		a) Purchase of Fixed Assets	
b) For-NER Grants		b) Expenditure on Capital Work-in-Progress	
c) Other Grants from GOI		V. Refund of Surplus Money/Loans	
I. Market Access Initiative		a) To the Government of India	
2. Market Devt. Assistance		b) To the State Government	
III. Income On		c) To other Providers of Funds	
Investment From			
a) Earmrkd/Lndow Funds			
b) Own Funds (Oth. Invst.)			
IV. Income From Interest			
a) On Bank SB A/cs	1340.00		



(in Rupees)

RECEIPTS	CURRENT YR	PAYMENTS	CURRENT YR
V. Other Income		VI. Finance Charges (Interest)	
i) IEBR (Value of Coffee & Other Estate Products)		VII. Other Payments (Pay Bill Remittances etc.)	
ii) Other Income (Income from Subscriptions etc.)	45319.50	VIII. Others-Other Payments & Advances Etc.	
a) Others		IX. Closing Balances	
b) Pay bill recoveries		a) Cash-in-Hand	804.50
c) Other Receipts/Advances		b) Bank Balances Canara Bank 20197	36481.90
		i) On Current Accounts	
		ii) In National Savings Accounts	
		iii) Cash in Transit	
<b>Total</b>	<b>75554.40</b>	<b>Total</b>	<b>75554.40</b>

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Sd/-  
Accounts Officer (Plan)

Sd/-  
Dy. Director (Accounts)

Sd/-  
Director of Finance



**COFFEE BOARD EMPLOYEES BENEVOLENT FUND (NOT FORMING PART OF GENERAL FUND GRANT)**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2007**  
**(FROM 01.4.2006 TO 31.3.2007)**

(in Rupees)

RECEIPTS	CURRENT YR	PAYMENTS	CURRENT YR
I. Opening Balance		I. Expenses	
a) Cash in hand		A) Establishment Expenses (Corresponding to Schedule)	
b) Bank Balances :	271348.54	B) Administrative Expenses	
i) In Current A/c		II. Payments Made Against Funds For Various Schemes & Components	
ii) In Deposit A/c		a) Scheme Expenditure	
iii) In Savings A/c		III. Investments and Deposits Made :	
Less: Difference in Between Cash Book balances as on 31.3.2006 with closing balances as per the bank reconciliation Statement as on 31.3.2006	49662.00	A) Out of Earmarked/Endowment Funds	
Cash-in-Transit		b) Out of Own Funds (Investments-Others)	
II. Grants Received		IV. Expenditure on Fixed Assets And Capital Work-in-Progress	
1) From Govt. of India		a) Purchase of Fixed Assets	
a) For-Plan Grants		b) Expenditure on Capital Work-in-Progress	
b) For-NER Grants		V. Refund Of Surplus Money/Loans	
c) Other Grants from GOI		a) To the Government of India	
1. Market Access Initiative		b) To the State Government	
2. Market Devt. Assistance		c) To other Providers of Funds	
III. Income On		VI. Finance Charges (Interest)	
Investment From :		VII. Other Payments	
a) Earmrkd Endow Funds			11756.00
b) Own Funds (Oth. Invst.)			
IV. Income From Interest			



(in Rupees)

<b>RECEIPTS</b>		<b>CURRENT YR</b>	<b>PAYMENTS</b>	<b>CURRENT YR</b>
IV. Income From Interest a. On Bank SB A/cs b) Interest Received		8903.00	VII. Others-Other Payments & Advances etc.,	
V. Other Income Receipts of Subscription		21055.00	IX. Closing Balances: a. Cash-in-Hand b. Bank-Balances i) In SB Account ii) In National Savings Accounts iii) Cash in Transit	239888.54
<b>Total</b>		<b>251644.54</b>	<b>Total</b>	<b>251644.54</b>

06

Sd/-  
**Accounts Officer (Plan)**

Sd/-  
**Dy. Director (Accounts)**

Sd/-  
**Director of Finance**



**COFFEE BOARD EMPLOYEES GROUP SAVINGS LINKED INSURANCE SCHEME (NOT FORMING PART  
OF GENERAL FUND GRANT)**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2007  
(FROM 01.4.2006 TO 31.3.2007)**

(in Rupees)

RECEIPTS		CURRENT YR	PAYMENTS	CURRENT YR
I. Opening Balance :			I. Expenses	
a) Cash in hand			A) Establishment Expenses (Corresponding to Schedule)	
b) Bank Balances:	605411.32		B) Administrative Expenses	
i) In Current A/c			II. Payments Made Against Funds For Various Schemes & Components	
ii) In Deposit A/c			a) Scheme Expenditure	
iii) In Savings A/c			III. Investments and Deposits Made :	
Less : Difference in between Cash Book balance as on 31.3.2006 with closing balance as per the bank reconciliation statement as on 31.3.2006	2721.00	602690.32	a) Out of Earmarked/Endowment Funds	
Cash-in-Transit			b) Out of Own Funds (Investments-Others)	
II. Grants Received			IV. Expenditure on Fixed Assets and Capital Work-in-Progress	
1) For - Plan Grants			a) Purchase of Fixed Assets	
a) For Plan Grants			b) Expenditure on Capital Work-in-progress	
b) For-NER Grants			V. Refund of Surplus Money/Loans	
c) Other Grants from GOI			a) To the Government of India	
1. Market Access Initiative			b) To the State Government	
2. Market Devt. Assistance			c) To other Providers of Funds	
III. Income On			VI. Finance Charges (Interest)	
Investment From:			VII. Other Payments	1491126.00
a) Earmrkd/Endow Funds				
b) Own Funds (Oth. Invst.)				

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(in Rupees)

<b>RECEIPTS</b>		<b>CURRENT YR</b>	<b>PAYMENTS</b>	<b>CURRENT YR</b>
IV. Income From Interest a) On Bank SBA/cs b) Interest Received		11072.00	VIII. Others-Other Payments & Advances etc.,	
V. Other Income Receipts of Subscription		1437472.00	IX. Closing Balances a. Cash-in-Hand	
ii) Other Income			1) Bank Balances	560108.32
			i) In SB Account	
			ii) In National Savings Accounts	
			iii) Cash in Transit	
<b>Total</b>		<b>2051234.32</b>	<b>Total</b>	<b>2051234.32</b>

92

Sd/-  
Accounts Officer (Plan)

Sd/-  
Dy. Director (Accounts)

Sd/-  
Director of Finance



**COFFEE BOARD : BANGALORE**  
**PRICE STABILISATION FUND**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2007**  
**(FROM 01.4.2006 TO 31.3.2007)**

(in Rupees)

RECEIPTS	CURRENT YR	PAYMENTS	CURRENT YR
I. Opening Balance; a) Cash in hand		I. Expenses a) Establishment Expenses (Corresponding to Schedule)	
b) Bank Balances; i) In Current A/c ii) In Deposit A/c iii) In Savings A/c Cash-In-Transit	778119.50	b) Administrative Expenses (Bank Charges)	17684.00
II. Grants Received 1) From Govt. of India a) For-Plan Grants b) For-NER Grants c) Other Grants from PSFT 1. Market Access Initiative 2. Market Devt. Assistance		II. Payments Made Against Funds For Various Schemes & Components a) Scheme Expenditure Contribution to Growers	500000.00
III. Income On Investment From ; a) Earmarkd/Endow. Funds b) Own Funds (Oth.Invst.)	798500.00	III. Investments and Deposits Made; a) Out of Earmarked/Endowment Funds b) Out of Own Funds (Investments-Others)	
IV. Income From Interest a) On Bank SBA/cs		IV. Expenditure on Fixed Assets And Capital Work-In-Progress a) Purchase of Fixed Assets b) Expenditure on Capital Work-in-Progress	
		V. Refund of Surplus Money/Loans a) To the Government of India b) To the State Government	
		VI. Finance Charges (Interest)	
		VII. Other Payments	



(in Rupees)

<b>RECEIPTS</b>	<b>CURRENT YR</b>	<b>PAYMENTS</b>	<b>CURRENT YR</b>
V. Other Income		Refund to Plan Accounts	757000.00
PSF membership Fee	7500.00	VIII. Others-Other payments & Advances etc.,	
ii) Other	500.00	IX. Closing Balances:	
		a. Cash-In-Hand	
		b. Bank Balances	309935.50
		i) In Current Accounts/Cash	
		ii) In National Savings Accounts	
		iii) Cash in Transit	
<b>Total</b>	<b>1584619.50</b>	<b>Total</b>	<b>1584619.50</b>

Sd/-  
Dy. Director (Market Research)

Sd/-  
Asst. Secretary (NonPlan)

Sd/-  
Dy. Director (Accounts)

Sd/-  
Director of Finance





(in Rupees)

RECEIPTS	CURRENT YR	PAYMENTS	CURRENT YR
V. Other Income		VII. Other Payments	0.00
Receipts of Subscription	0.00	VIII. Other-Other Payments & Advaces etc.,	
ii) Other		IX. Closing Balances :	
		a) Cash-in-Hand	
		b) Bank Balances ;	1104253.35
		i) In Current Accounts/Cash	
		ii) In National Savings Accounts	
		iii) Cash in Transit	
<b>Total</b>	<b>1104253.35</b>	<b>Total</b>	<b>1104253.35</b>

96

Sd/-  
Sales Export Section

Sd/-  
Dy. Director (Accounts)

Sd/-  
Director of Finance





## 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 funds were released by the Government through Central Budget for the approved Plan Schemes implemented by the Board. Accordingly, a sum of Rs. 4400.00 lakhs under Gross Budgetary Support and Rs. 1100.00 lakhs provided under Special Coffee Term Loan and a sum of Rs. 63.24 lakhs has been received from Ministry towards their schemes Market Access Initiative during the year 2006-07
2. The grants received from Government are accounted on actual basis system of accounting in the cash books including expenditure during operation of funds. However, the accounts are compiled on accrual basis at the end of the year in conformity with the standard formats prescribed by the Government. This provides a uniform approach in maintenance of accounts in all units of the Board.
3. 2/3rd waiver of interest on SCTL is a Government of India Scheme operated from 2005-06. The Scheme envisages one time payment by GOI relating to 1/3rd share of interest payable during the moratorium period of 3 years from 1.4.2002 to 31.3.2005 on Coffee Term Loan availed by the loanee growers (from various Banks), through the Coffee Board. A sum of Rs. 66.80 Crore was released so far under this scheme.
4. The financial statements of the Coffee Board in respect of Plan Grants, Non-Plan Grants and Provident Fund accounts are prepared on accrual basis. The Pension Fund account, New Pension Fund Account and the accounts which are not forming part of the Government Grants are prepared on actual basis.
5. The payments made towards advance for construction work / work in progress would be capitalized on the settlement of the final bills.
6. IEBR: The Internal Resources generated under Plan Activities of the Board during the X Plan period have been transferred to Non-Plan in terms of Ministry's standing instructions.
7. Valuation of Consumable Stock: The value disclosed at Form No. 20 in respect of stock account rendered by ICH and ICDs have been accounted as value of closing stock in the Non-Plan Accounts. The valuation of the closing stock of Broca Traps, Picking Mats etc., has been accounted at purchase price with the Development Loan and Subsidy Accounts. The valuation of the closing stock of coffee seeds and estate products has been accounted at average market price in the Plan Accounts.
8. The valuation of moveable/immovable assets with reference to their actual value, age, cost and condition is under progress to arrive at a correct financial implication. However, the values indicated in the previous financial accounts have been considered for the purpose of valuation for the year 2006-07.



9. The surplus funds of the Board held under Provident Fund and Pension Funds are being deposited in various banks in accordance with Rule 35 of Coffee Rules 1955.

10. The Board is operating the following accounts during the year 2006-07 which are not farming part of General Fund Grants. Therefore, Receipts & Payments are only annexed to General Fund.

1. Cupping Competition Account (2) Dy. Director (Research) (3) Agricultural Economist (4) Dy. Director (Planning & Co-Ordination) (5) Coffee Board Technical Advisory Charging Fund Account (6) DBT Genome Project Account (7) Cafnet Project Account (8) Group Savings Linked Insurance Scheme Account (9) Employees Benevolent Fund Account (10) Coffee Board Soil testing fund Account (11) Editorial Committee of Journal of Coffee Research Account (12) M/s. Exports, Coffee Board Bangalore (13) Price Stabilisation Fund Account.

11. The assets are depreciated at the following rates and are accounted half yearly basis.

Building at (Revised from 10% adopted during 2001-02 to 2005-06)	2% per annum
Furniture & Fixtures & Estate Equipments depreciated at	10% "
I.T. Hardware at	50% "
I.T. Software at	100% "

The Coffee Board is adopting straight line method of depreciation for its assets.

12. The Price Stabilisation Fund Trust is functioning under the Ministry of Commerce & Industry as a trust with the objective of safeguarding the interest of all growers by providing financial relief. In respect of coffee growers the relief is made through Coffee Board when the prices of coffee fall below a specified level. The funds collected and expenditures incurred by the Board are as per the norms of Price Stabilisation Fund Trust. The asset of the Trust is not a part of the assets of the Coffee Board. Therefore, the Board prepares only Receipts & Payments accounts for those transactions.

13. Pension Fund : The Board is disbursing the Pension towards 2837 pensioners through various branches of State Bank of Mysore, State bank of India, State bank of Travancore and Syndicate Bank through out the country. The Board has created a pension corpus to the tune of Rs. 24.07 Crores. This pension corpus is being invested as per the Coffee Act and the interest derived on this investment is being utilised for payment of portion of pension and the balance pension payment are met out of Non-Plan Grants. Therefore the payment effected by the disbursing banks towards Pension accounted on actual basis and differences noticed are to be reconciled in consultation with the Banks. Since, the banks have not reconciled the accounts, the Board is not in a position to fix the actual difference for firming up the quantum of sundry debtors/creditors in respect of this account and also the financial implications in respect of this account to be obtained from actuary and hence it



was not possible to prepare the accounts on accrual basis in the absence of such details. However, efforts will be made to reconcile the difference for the preparation of Pension account on accrual basis is approved by the Audit Committee vide its meeting held on 26.06.2007.

14. Coffee Board Employees Contributory Pension Fund has been operated under New Pension Scheme for the employees who were employed from 01.01.2004 and onwards. A new bank account bearing No. SB54044625170 is being operated at State Bank of Mysore, Dr. Ambedkar Veedhi, Bangalore. These transactions were kept separately. Receipts and Payment Account in respect of this fund is annexed to the Pension Account.
15. Outstanding claims in respect of schemes operated under Plan and Subsidy Grants as at the end of the year 2006-07 under X plan period are to be cleared during 2007-08 being the commitment of the Board/Government as per the provisions of the Schemes are also included as outstanding liability of Board in the accounts.
16. Provident Fund :
  - a) The function of Provident Fund Account in Coffee Board is in accordance with the Coffee Board General Provident Fund Rules amended from time to time. All transactions are through Bank only.
  - b) Individual subscriber wise ledger cards are maintained duly indicating Provident Fund Account Numbers.
  - c) Individual subscriber's card wise details are posted in the General Provident Fund Account Broad Sheet at Head office to arrive at Various balances.

Bangalore

30.8.2007

DIRECTOR OF FINANCE



## Note on Accounts.

### **General Fund:**

1. Out of the funds sanctioned as at the end of 2005-06, an amount of Rs.2962 lakh was held as opening balance by the Board as on 01.04.2006. Further the Coffee Board received the following Gross Budgetary Support from the Government during 2006-07.

i. Plan Grant	: Rs.1300.00 lakh
ii. Subsidy Grant	: Rs.1475.00 lakh
iii. MAI Grant	: Rs. 63.24 lakh
iv. Plan NER Grant	: Rs. 225.00 lakh
v. Non-Plan	: Rs.1400.00 lakh
Total	: Rs.4463.24 lakh
vi. SCTL	: Rs.1100.00 lakh
<b>Grand Total</b>	<b>: Rs.5563.24 lakh</b>
2. The Coffee Board is fully exempted from the purview of Income Tax vide Section 10 (29) of Income Tax Act 1961.
3. Rounding off to nearest rupee is effected in the Balance Sheet, in Income and Expenditure Account and in relevant schedules of the Financial Statements.
4. These accounts are compiled and brought to accrual system of accounting based on the actual system adopted in all units and Head Office. The procedure of maintaining accounts in accrual basis is being introduced shortly in consultation with professionals.
5. The Price Stabilisation Fund Trust balance as on 31.03.2007 is Rs. 3.09 lakh, which is in the account at Canara Bank, Infantry Road Branch, Bangalore. No cash transaction has been effected under this account. Receipts and Payments account is furnished.
6. A sum of Rs.138.00 lakh under plan and a sum of Rs.2070.00 lakh under Subsidy has been accounted as committed expenditure in the Balance Sheet of the respective account.
7. A Non-Plan account bearing SB A/c. No. 54044620273 held with SBM, Ambedkar Veedhi Branch was frozen by the Government of Karnataka during March – April 2007 on account of non payment of purchase Tax claims relating to Pool Fund Account.
8. Post-facto sanction to the tune of Rs. 464.00 lakh and Rs.252.00 lakh sought from the Government on account of waiving the increment interest by the Board to the grower and by the Government to the Board, respectively from 01.04.2004 to 08.06.2005 from the small growers is yet to be received. The amount of Rs.252.00 lakh for which waiver orders are yet to be received is included in Balance Sheet.
9. Special Coffee Term Loan: A sum of Rs.1100.00 lakh has been received under Non-plan account during the year and a sum of Rs.42.00 lakh was the opening balance for 2006-07 bringing the total of Rs.1142.00 lakh for utilisation under this scheme during 2006-07, a sum of Rs.931.00 lakh has been released. However, a sum of Rs.9.00 lakh, which was unutilised by the banks, was received back by the Board bringing the closing balance as on 31.03.2007 is Rs.220 lakh.



- 
10. A sum of Rs.6.52 crore has been incurred as expenditure for the year 2005-06 towards Interest Subsidy Scheme during 2006-07. This has been adjusted through Prior Period Adjustment and accordingly accounted in the Income & Expenditure Account.

**Provident Fund:**

11. The Demand Drafts/Cheques received towards remittances of Subscription/Advances are being entered in the cheque collection register on daily basis and the same are remitted to the Bank.
12. Interest on the investment has been calculated as per the bank norms on quarterly basis

DIRECTOR OF FINANCE



**AUDIT REPORT ON THE ACCOUNTS OF THE COFFEE BOARD (GENERAL FUND), BANGALORE FOR THE YEAR 2006-07.**

**1. INTRODUCTORY**

**1.1** The Coffee Board, Bangalore was established under the Coffee Act 1942. Section 30 of the Coffee Act envisages maintenance of two separate Funds viz, 'General Fund' and 'Pool Fund' by the Board.

**1.2** The 'General Fund' is credited with the grants given by the Government of India out of the proceeds of Central Excise and Customs Duties levied under the 'Coffee Act'. In addition to the grants-in-aid, development subsidy is also given by the Government of India (GOI) for assisting development of Coffee industry. The certification of "Pool Fund" is dealt with separately.

During 2006-07, the Board received Rs. 25.00 crore as grant-in-aid from the Government of India (Plan Rs.30.63 crore and Non-Plan Rs 25.00 crore). Out of the grant received the Board could utilise Rs. 80.4 crore (Plan Rs.56.81 crore and non-plan Rs.23.22 crore) leaving a unutilised balance of Rs 5.27 crore (Plan Rs.3.07 crore, Non-plan Rs.2.20 crore).

**1.3** The audit of the Board has been entrusted under Section 20(1) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act 1971 for the period up to 2006-07.

**COMMENTS ON ACCOUNTS**

**2. CONSOLIDATED BALANCE SHEET - ASSETS**

**2.1 CURRENT ASSETS – Rs. 27.42 crore**

**2.1.1** This is understated by Rs.139.34 lakh due to non-inclusion of amounts held in thirteen bank accounts.

**2.1.2 Plan Fund account – Current Assets – Rs. 4.83 crore**

(a) This is overstated by Rs.32.28 lakh due to inclusion of unrealized cheques and Demand drafts relating to previous years as per bank reconciliation of plan fund account.

(b) This is understated by Rs.68.51 lakh due to exclusion of the value of unencashed time barred cheques issued during previous years.

**3. GENERAL**

**3.1 Suspense accounts.**

An amount of Rs.1.65 lakh is shown as General suspense under Assets in the Consolidated Balance Sheet, which remains unadjusted.

**3.2. Cash in transit.**

The amount shown in cash in transit under non-plan accounts – Current Assets (Rs.7.18 lakh) includes an amount of Rs.2.60 lakh, which is pending from 1995-97 to 2001-02.



### **3.3 Maintenance of pension fund on cash basis**

The Board does not prepare the pension fund on accrual basis and only the Receipts and Payments account is prepared. Income and Expenditure account and Balance Sheet were not prepared. In the absence of Balance Sheet, status of liabilities/assets of Pension Fund could not be verified in audit.

**3.4** The fixed assets schedule are not drawn up in the form prescribed under the Uniform Format of Accounts.

### **3.5 Non-maintenance of records**

a) Non-maintenance of sundry debtors register.

The register in respect of Sundry Debtors amounting to Rs.687.47 lakh indicating details such as year, debtor wise amounts etc. were not maintained by the board.

b) Fixed asset register in respect of plan and non-plan assets were not maintained.

### **3.6 Non-production of records.**

a)The basic records pertaining to the closing stock of picking mats, broco traps and pheromone traps for Rs. 9.12 lakh were not produced to audit and in the absence of basic records, the closing stock particulars could not be verified.

b) The receipt books for the selected month of September 2006 for plan fund accounts amounting to Rs. 1.75 crores have not been produced to audit.

c) Bank reconciliation statement in respect of an account under non-plan accounts was not produced to audit (IOB Cantonment Branch Account No. 5077, SBM A/C Nos. 54044620273 and 54044620308)'

**3.7** The details of expenditure on grants Rs.40.28 crore under Development/Loan and subsidy accounts are not exhibited as prescribed in the Common Format of Accounts.

**3.8** The accounts were revised at the instance of audit. The Board furnished its revised accounts on 10 September 2007. The effect of revision was that the Assets and Liabilities decreased by Rs.1.72 crore and the Excess of Expenditure over Income increased by Rs.1.47 crore.

**3.9** The net effect on accounts due to the preceeding paragraphs is that as on 31 March 2007 assets were understated by 1.76 crore.

### **3.10 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

PRINCIPAL ACCOUNTANT GENERAL (C&CA)  
KARNATAKA

Place: Bangalore,  
Date: 2<sup>nd</sup> November, 2007