



**FINANCIAL STATEMENTS OF
COFFEE BOARD GENERAL FUND**

FOR THE YEAR 2004-2005

COFFEE BOARD, BANGALORE





AUDIT CERTIFICATE

I have examined the Receipts and Payments Accounts and the Income and Expenditure Account for the year ending 31 March 2005 and the Balance Sheet as on 31 March 2005 of the Coffee Board, General Fund Bangalore. I have obtained all the information and explanations that I have required, and subject to the appended Audit Report which inter alia contains the following major audit observations :

- * Non maintenance of registers (Para 3.1.1);
- * Non accountal of accrued interest under Pension Fund and Provident Fund - Rs. 75.08 lakh (Para 3.4);
- * Inadequate internal control system (Para 3.8);

I certify, as a result of my audit, that in my opinion these accounts and Balance Sheet are properly drawn-up so as to exhibit a true and fair view of the state of affairs of the Coffee Board, General Fund, Bangalore according to the best of information and explanations given to me, and as shown by the books of the organisation.

11.1. Lakshmana. R

(K.P. LAKSHMANA. RAO)
PR. ACCOUNTANT GENERAL (C&CA)
KARNATAKA

PLACE : BANGALORE
DATE : 18 OCTOBER 2005

COFFEE BOARD : BANGALORE
CONSOLIDATED BALANCE SHEET OF GENERAL FUND AS AT 31.03.2005 (Revised) (in Rupees)

	Plan		Dev. Loan & Subsidy		Non-Plan		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
CORPUS/CAPITAL FUND AND LIABILITIES								
CORPUS/CAPITAL FUND	429574238	365359483.13	574284738	421381012.02	77327252	67727105.45	1081186228	854467600.60
RESERVES AND SURPLUS								
EARMARKED/ENDOWMENT FUNDS								
SECURED LOANS AND BORROWINGS			260305826	235583055.00			260305826	235583055.00
UNSECURED LOANS AND BORROWINGS								
DEFERRED CREDIT LIABILITIES		20271640.19			37160528	37160528.25	37160528	57432168.44
GENERAL SUSPENSE (CR)	1076343	15728310.76					1076343	15728310.76
CURRENT LIABILITIES AND PROVISIONS	20458237	13112955.13	70210142	69979522.05	4909220	17261441.56	95577599	100353918.74
TOTAL	451108818	414472389.21	904800706	726943589.07	119397000	122149075.26	1475306524	1263565053.54
ASSETS								
FIXED ASSETS	261950850	245865605.43			8374160	8878937.26	270325010	254744542.69
CONSUMABLE ASSETS (COFFEE STOCK,BOOKS)	6264541	5063650.90					6264541	5063650.90
WORK IN PROGRESS	36821573	18683883.98					36821573	18683883.98
INVESTMENTS - FROM EARMARKED/ENDOWMENT FUNDS								
INVESTMENTS -OTHERS								
GENERAL SUSPENSE (DR)	221550	8204283.08					221550	8204283.08



	Plan		Devt. Loan & Subsidy		Non-Plan		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
CURRENT ASSETS, LOANS, ADVANCES ETC., MISCELLANEOUS EXPENDITURE (to the extent not written off or adjusted)	145850304	136654965.82	904800706	726943589.07	73862312 37160528	76109609.75 37160528.25	1124513322 37160528	939708164.64 37160528.25
TOTAL	451108818	414472389.21	904800706	726943589.07	119397000	122149075.26	1475306524	1263565053.54
SIGNIFICANT ACCOUNTING POLICIES CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS								

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Sd/-
Asst. Secretary (NP)
Coffee Board : Bangalore

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

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

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

Sd/-
Director of Finance
Coffee Board : Bangalore

BANGALORE
30.08.2005



COFFEE BOARD : BANGALORE
CONSOLIDATED INCOME & EXPENDITURE ACCOUNT OF GENERAL FUND FOR THE PERIOD
01.04.2004 - 31.03.2005
(Revised) (in Rupees)

	Plan		Devt. Loan & Subsidy		Non-Plan		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
INCOME								
Income from Sales/Services		20507234.62		4024748.50	30807095	29874568.24	30807095	54406551.36
Grants/Subsidies	312655255	215000000.00	193000000	45000000.00	130000000	125000000.00	635655255	385000000.00
Other Grants from GOI (MAI)								
Interest Received from the Planters			70169874	33784108.71			70169874	33784108.71
Fees/Subscriptions								
Income from investments								
Interest earned (Board Interest)								
Income from Royalty, Publication etc.,								
Interest earned		758263.38	418239	8746.15	1591158	1290454.80	2009397	2057464.33
Other Income					54231300	8320330.10	54231300	8320330.10
Prior period adjustment	8547968						8547968	
Increase / (decrease) in stock of Finished goods and works-in-progress	1200890	2890946.60		384521.00	-1826875	838929.32	-625985	4114396.92
TOTAL (A)	322404113	239156444.60	263588113	83202124.36	214802678	165324282.46	800794904	487682851.42
EXPENDITURE								
Establishment Expenses	105102279	96280254.11			30354061	28740192.65	135456340	125020446.76
Other Administrative Expenses etc.,	40083302	46567041.05	46908	37829.30	173885648	115813972.10	214015858	162418842.45
Expenditure on Grants, Subsidies etc.,	83643145	73973248.58	85324083	199822792.67			168967228	273796041.25
Stocks								
Accrued Interest for the year 2004-05			25364626				25364626	
Other Scheme Expenditure (MAI)								
Commuted Expenditure for the year 2004-2005								
Depreciation (Net total at the year end - corresponding to schedule)	29064691	27223833.31			962822	1024400.55	30027513	28248233.86
Disposal of assets (Loss)	295941						295941	
TOTAL (B)	258189358	244044377.05	110735617	199860621.97	205202531	145578565.30	574127506	589483564.00



	Plan		Devt. Loan & Subsidy		Non-Plan		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
Balance being excess of Income over Expenditure (A - B)	64214755	-4887932.45	152852496	-116658497.61	9600147	19745717.16	226667398	-101800712.90
Transfer to Special Reserve (Specify each)								
Transfer to / from General Reserve								
BALANCE BEING SURPLUS (DEFICIT) CARRIED TO CORPUS/CAPITAL FUND	64214755	-4887932.45	152852496	-116658497.61	9600147	19745717.16	226667398	-101800712.90
SIGNIFICANT ACCOUNTING POLICIES								
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS								

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Sd/-
Asst. Secretary (NP)
Coffee Board : Bangalore

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

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

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

Sd/-
Director of Finance
Coffee Board : Bangalore

BANGALORE
30.08.2005



COFFEE BOARD : BANGALORE
CONSOLIDATED RECEIPTS & PAYMENTS OF GENERAL FUND FOR THE PERIOD 01.04.2004 TO 31.03.2005

(Revised) (All in Rupees)

Receipts	Plan		Loan & Subsidy		Non-Plan		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
I. Opening Balance								
a) Cash in Hand					370770.50	542533.05	370770.50	542533.05
b) Bank Balances					38722046.43	17929337.42	38722046.43	17929337.42
i) In current Accounts	53891424.72	106941712.17	34967296.76	164201239.68	1516202.80	1669282.80	90374924.28	272812234.65
(iv) Cash in Transit			27195.00				27195.00	
II. Grants Received - From Government of India								
a) From Plan	282000000.00	200000000.00	193000000.00	45000000.00			475000000.00	245000000.00
b) From Non-Plan					130000000.00	125000000.00	130000000.00	125000000.00
c) From NER Grant	25000000.00	15000000.00					25000000.00	15000000.00
d) Market Access Initiative	1500000.00						1500000.00	
e) Market Devt. Assistance	1255255.00						1255255.00	
III. Income on Investments from								
a) Earmarked/Endow.Funds								
IV. Interest Received	294995.62	537775.38					294995.62	537775.38
a) On Bank Deposits / on SB Account			13670.14	8746.15	525.05	525.20	14195.19	9271.35
b) Loans, Advances etc.,			266139.38	677345.48			266139.38	677345.48
V. Other Incomes (Specify)								
a) Principal (Loan Advance)			138430.06	359262.82			138430.06	359262.82
b) Market Support (NER)				2493462.00				2493462.00
c) Sales/Services					21282621.47	20446733.56	21282621.47	20446733.56
d) IEBR (Plan)	20265779.74	14040671.59			30000000.00		50265779.74	14040671.59
e) Other incomes	6597266.34	6466443.03			7686385.40	8126073.43	14283651.74	14592516.46
g) Plan Fund Account					9941830.32	225134.40	9941830.32	225134.40
h) Credit Sale								



Receipts	Plan		Loan & Subsidy		Non-Plan		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
VI. Amount Borrowed								
Transfer Receipts from Plan				60000000.00				60000000.00
VII. Any other Receipts								
b) Paybill recoveries / remittances	54527362.20	1417939.00			4761.00	69144.20	54532123.20	1487083.20
c) Other Receipts/remittances/ transfers					31053.00	22104084.61	31053.00	22104084.61
d) Others			51230.00	222751.00			51230.00	222751.00
e) Sales Remittance from Units			4347868.75	3879809.00			4347868.75	3879809.00
g) Suspense Account from Imprest Account			112661.00	66146.60			112661.00	66146.60
h) Loans & Advances to Staff					4506595.40	1928980.15	4506595.40	1928980.15
i) Advances/Payables/Other Receipts	343636550.17	6518134.80					343636550.17	6518134.80
j) Receivables					39853.90	25140.00	39853.90	25140.00
TOTAL	788968633.79	350922675.97	232924491.09	276908762.73	244102645.27	198066968.82	1265995770.15	825898407.52

Sd/-

Asst. Secretary (NP)
Coffee Board : Bangalore

Sd/-

Accounts Officer (Plan)
Coffee Board : Bangalore

Sd/-

Accounts Officer (Devt)
Coffee Board : Bangalore

Sd/-

Dy. Director (Accounts)
Coffee Board : Bangalore

Sd/-

Director of Finance
Coffee Board : Bangalore

BANGALORE
30.08.2005



COFFEE BOARD : BANGALORE
CONSOLIDATED RECEIPTS & PAYMENTS OF GENERAL FUND FOR THE PERIOD 01-04-2004 TO 31-03-2005
(Revised) (in Rupees)

Payments	Plan		Devt. Loan & Subsidy		Non-Plan		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
I. Expenses								
a) Establishment Expenses	104159362.44	95824952.86			33165709.00	28162701.50	137325071.44	123987654.36
b) Administrative Expenses	40083302.17	46663697.23	46908.34	37829.30	37082297.63	37291816.43	77212508.14	83993342.96
c) Other Administrative Expenses					391371.99	234478.00	391371.99	234478.00
d) Pension Contribution					135000000.00	80100000.00	135000000.00	80100000.00
II. Payments made against funds for various projects								
a) Scheme Expenditure	83643145.15	75317635.58					83643145.15	75317635.58
b) Subsidy Expenditure			89151403.95	199822792.67			89151403.95	199822792.67
Other Special Schemes								
Market Access Initiative - Logistic Study								
III. Investments and Deposits made								
a) Rent paid in advance and deposit								
IV. Expenditure on Fixed Assets & Capital Work-in-progress								
a) Purchase of Fixed Assets & Work in Progress	59194179.85	37774803.83					59194179.85	37774803.83
b) Movable/Immovable Semi-Permanent Articles						310000.00		310000.00
c) Fixed Assets					1043485.00	1090810.25	1043485.00	1090810.25
V. Finance Charges (Interest)								
a) To the Government of India			641855.00	1227941.00			641855.00	1227941.00
b) To other providers of funds (from Corpus fund)				40800000.00				40800000.00



Payments	Plan		Dev. Loan & Subsidy		Non-Plan		Total	
	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
c) Suspense Account from Imprest A/c			68111.80	25708.00			68111.80	25708.00
VI. Other Payments (Specify)								
a) Paybill recoveries / Adv.Account	55335902.85	427652.35			3180.00	60724.20	55339082.85	488376.55
b) Others - Loans/ Advances (other payments)	382131507.40	41022509.40			6686788.95	8559531.01	388818296.35	49582040.41
c) Market Support Account			118536.00				118536.00	
d) Pool Fund Loan repayment					10000000.00		10000000.00	
f) Other recoveries and remittances					2879558.00	1647887.70	2879558.00	1647887.70
g) Current Assets & Receivable					200000.00		200000.00	
h) Plan IEBR Expenditure					518768.00		518768.00	
VII. Closing Balances								
a) Cash in Hand					217346.16	370770.50	217346.16	370770.50
b) Bank Balances								
i) In Current Accounts	64044233.93	53103337.72	142897676.00	34967296.76	15378440.16	38722046.43	222320350.09	126792680.91
ii) In Deposit Accounts/ In National Savings Accounts	7000.00	7000.00					7000.00	7000.00
iii) In Savings Accounts								
v) Cash in Transit	370000.00	781087.00		27195.00	1535700.38	1516202.80	1905700.38	2324484.80
TOTAL	788968633.79	350922675.97	232924491.09	276908762.73	244102645.27	198066968.82	1265995770.15	825898407.52

Sd/-
Asst. Secretary (NP)
Coffee Board : Bangalore

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

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

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

Sd/-
Director of Finance
Coffee Board : Bangalore

BANGALORE
30.08.2005



COFFEE BOARD : BANGALORE (GENERAL FUND PLAN ACCOUNT)

BALANCE SHEET AS AT 31.03.2005

(In Rupees)

I	CORPUS/CAPITAL FUND AND LIABILITIES	SCHEDULE	CURRENT YEAR	PREVIOUS YEAR
1	CORPUS/CAPITAL FUND	1	429574238	365359483.13
2	RESERVE AND SURPLUS		...	...
3	EARMARKED/ENDOWMENT FUNDS	...	...	...
4	SECURED LOANS AND BORROWINGS	...	...	...
5	UNSECURED LOANS AND BORROWINGS	...	...	...
6	DEFERRED CREDIT LIABILITIES	2	...	20271640.19
7	GENERAL SUSPENSE (Cr.)	3	1076343	15728310.76
8	CURRENT LIABILITIES AND PROVISIONS	4	20458237	13112955.13
	TOTAL		451108818	414472389.21
II	ASSETS			
1	FIXED ASSETS	5	261950850	245865605.43
2	CONSUMABLE STOCKS (COFFEE STOCKS Etc.,)	6	6264541	5063650.90
3	CAPITAL WORK IN PROGRESS	7	36821573	18683883.98
4	GENERAL SUSPENSE (Dr.)	8	221550	8204283.08
5	CURRENT ASSETS / LOANS & ADVANCES	9	145850304	136654965.82
	TOTAL		451108818	414472389.21
III	SIGNIFICANT ACCOUNTING POLICIES
IV	CONTINGENT LIABILITIES & NOTES ON ACCOUNTS

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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
COFFEE BOARD GENERAL FUND PLAN ACCOUNT

SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31.03.2005.

(In Rupees) Cr.

SCHEDULE 1 - Corpus Capital Fund	Current Year	Previous Year
BALANCE AT THE BEGINNING OF THE YEAR	365359483	364941835.52
Add : Adjustments with Corpus Capital Fund	0	5473042.24
Less : Adjustments with Corpus Capital Fund	0	167462.18
Less : Transfer of excess expenditure over income	0	4887932.45
Add : Transfer of excess income over expenditure	64214755	0.00
BALANCE AT THE CLOSE OF THE YEAR	429574238	365359483.13

SCHEDULE 2 - Deferred Credit Liabilities	Current Year	Previous Year
Sales of other Estate Products (2001-02)	0.00	80500.00
Seed Coffee Advance (2001-02)	0.00	993037.75
Worksheet (2001-2002)	0.00	19198102.44
TOTAL	0.00	20271640.19



COFFEE BOARD BANGALORE
COFFEE BOARD GENERAL FUND PLAN ACCOUNT
SCHEDULE : 3 : GENERAL SUSPENSE (CR.)

(In Rupees) Cr.

Sl. No.	Particulars	Current Year	Previous Year
1.	General Suspense (2001-2002)	0	14734159.21
2.	Labour Welfare (2001-2002)	0	36000.00
3.	Mazdoor Festival Advance (2001-2002)	0	20382.00
4.	Medical Advance (2001-2002)	0	17450.00
5.	Pay Advance (2001-2002)	0	6128.00
6.	Purchase of Land (PP)	0	1500.00
7.	Transport Subsidy (PP)	0	23465.00
8.	Medical Advance (2001-2002)	0	21872.35
9.	General Suspense	867354	867354.20
10.	Conveyance Purchase Advance	25365	0.00
11.	House Building Advance	89123	0.00
12.	Mazdoor Advances	83485	0.00
13.	Winter Cloth Advance	11016	0.00
	TOTAL	1076343	15728310.76



COFFEE BOARD : BANGALORE
SCHEDULE - 4 : CURRENT LIABILITIES AND PROVISIONS

(In Rupees)

Cr.

Sl.No.	Particulars	Current Year	Previous Year
1	Broco Traps (Sales through Plan)	62582	65720.00
2	Broco Vials/Lure (Sales through Plan)	0	28854.00
3	Picking Mats (Sales Through Plan)	23887	24752.00
4	Coffee Board Employee Co.Op Society Ltd. Bangalore	7498	0.00
5	Coffee Board Employee Co. Op Society Ltd. Kalpetta	11551	2842.25
6	Contributory Pension (Employee Share)	3148	0.00
7	Conveyance Purchase Advance	0	22515.00
8	EPF employee contribution	16690	0.00
9	Flag Day	0	3075.00
10	GSLI	1190	365.00
11	Guest room rent deposit	3000	3000.00
12	Prime Minister Relief Fund	2391	1791.00
13	HDFC Bank Loan	2399	2399.00
14	House Building Advance	0	78336.00
15	IEBR Transfer (Payable to Non Plan)	6931648	0.00
16	Income Tax Officers / Staff	34949	32556.00
17	LIC	30009	19040.00
18	Mazdoor Advances	0	70023.25
19	Mazdoor Recurring Deposit	2183	3533.00
20	Pension Contribution deputees	12744	12744.00
21	PF & PF Advance	98	9075.00
22	Benevolent Fund	84	84.00
23	PLI	2277	0.00
24	Pool Fund Quarters Rent	0	14567.00
25	Profession Tax	24426	13632.00
26	Provision for DBT	0	18416.65
27	Rent Deposit (Refundable)	170170	0.00
28	Sales Tax	209657	206720.00
29	EMD/Security Deposit	2714369	29226350.00
30	Staff Bank Loan Facility	4492	6736.00
31	Pay of Officers (Payable)	1163740	934996.00
32	Pay of Establishment (Payable)	3352704	3544032.00
33	Dearness Pay (Payable)	2230710	0.00
34	Dearness Allowance (Payable)	1264490	2868963.00
35	Other Allowance (Payable)	640461	402786.00
36	Bonus 2004-05 (Payable)	1534690	1493101.00
37	HBA / CPA	0	650.00
38	Coffee Board Employees Co-op. Housing Society Ltd.	0	2024.00
39	NDDB Coffee Complex Construction A/c	0	2992276.98
TOTAL		20453237	13112955.13

COFFEE BOARD GENERAL FUND PLAN ACCOUNT
SCHEDULE 5 : FORMING PART OF BALANCE SHEET AS AT 31.03.2005

(In Rupees) Dr.

Sl. No.	Description	Gross Block	Disposal During the year (W/D/V)	Purchased During 2004-05		Toal Purch. During 2004-05	Net Total			Depreciation		Total Depreciation	Net Value AS AT 31.03.2005
		As on 1-4-04		I Half Year	II Half Year		Col. No. 3+5-4	Col. No. 6	%	On Col. No. 8	On Col. No. 9		
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I	Land	3742684.00		0.00	0.00	0.00	3742684.00	0.00	0	0.0	0.00	0.00	3742684
II	Buildings	180490211.55		12162521.00	16138703.50	28301224.50	192652732.55	16138703.50	10	19265273.26	806935.18	20072208.43	188719228
III	Plant & Machinery & Estate Equipments	16430022.94		398208.60	489740.00	887948.60	16828231.54	489740.00	10	1682823.15	24487.00	1707310.15	15610661
IV	Furniture & Fixtures	6473741.36		1405470.55	574529.00	1979999.55	7879211.91	574529.00	10	787921.19	28726.45	816647.64	7637093
V	Office / Lab Equipments	20181156.69		3170050.85	6682913.05	9852963.90	23351207.54	6682913.05	10	2335120.75	334145.65	2669266.41	27364854
VI	Vehicles	16187719.70	590090.70	2119740.00	506126.00	2625866.00	17717369.00	506126.00	10	1771736.90	25306.30	1797043.20	16426452
VII	IT Hardware	2360069.19		913113.30	1074616.00	1987729.30	3273182.49	1074616.00	50	1636591.25	268654.00	1905245.25	2442553
VIII	IT Software	0.00		89645.00	14650.00	104295.00	89645.00	14650.00	100	89645.00	7325.00	96970.00	7325
IX	Total	245865605.43	590090.70	20258749.30	25481277.55	45740026.85	265534264.03	25481277.55		27569111	1495580	29064691	261950850
	Total before Deprecn.			291015541.58									
X	Work in Progress	18683883.98											36821573

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





COFFEE BOARD : BANGALORE
COFFEE BOARD GENERAL FUND PLAN ACCOUNT
(A) WORKS COMPLETED AND CAPITALISED DURING
THE 1st HALF YEAR OF 2004-2005 (01.04.2004 to 30.09.2004)

ANNEXURE (A) to SCHEDULE NO.5
(In Rupees)

Sl. No.	Name of the work	Status of Work as at 01.04.2004	Additions during the year	Total cost on Completion
1	Labour quarters at CRSS - Chettalli	1799152	848345	2647497
2	Electrical connection to the newly constructed labour quarters - Chettalli	100501	96654	197155
3	2 nos. type 1 qts. JLO-Chintapalli	526635	628701	1155336
4	Coffee godown at - CDF - Minimalur	150164	174554	324718
5	Drying Yard at CDF-Minimalur	48886	183152	232038
6	Type II qts. On existing qts. - CDF - Minimalur	255185	172734	427919
7	2 nos. type I qts. JLO-Chintapalli	713240	661311	1374551
8	Dormitory CDF-Minimalur	288268	526041	814309
9	Renovations of SLO qts. Kolasis	94080	15644	109724
10	Pendals at RCRS-Thandigudi and CDF-Kurangani	873923	235585	1109508
11	Repairs and renovation to the office building and construction of septic tank (CDF-Kolasis)	139020	123175	262195
12	Renovation of existing building and minor construction at CDF - Agartala	183646	0	183646
13	2 nos. type 1 qts. For Gr. D at RCRS - Thandigudi	0	822692	822692
14	Chain link fencing at - CDF - Yercaud	0	854322	854322
15	Repairs and extension of drying yard CDF-Kalpetha	0	209965	209965
16	165 mm dia borewell at mini curing works - JLO Chintapalli	0	298853	298853
17	Electric connection to 16 nos. qts. CCRI-Balehonnur	0	273470	273470
18	Pump house - CDF Matasagara - Saklespur	0	120065	120065
19	Additional space for Analytical Lab at Head Office	0	503192	503192
20	Cement concret - earth filling - retyg wall around mini water treatment RCRS. Thandigudi	0	241366	241366
TOTAL : A		5172700	6989821	12162521



COFFEE BOARD : BANGALORE
COFFEE BOARD GENERAL FUND PLAN ACCOUNT
(B) WORKS COMPLETED AND CAPITALISED DURING
THE II nd HALF YEAR OF 2004-2005 (01.10.2004 to 31.03.2005)

ANNEXURE (B) to SCHEDULE NO. 5
(In Rupees)

Sl. No.	Name of the work	Status of Work as at 01.04.2004	Additions during the year	Total cost on completion
1	Barbed Wire Fencing at CDF-Mannanthavady	0	447883	447883
2	Renovation of PHT Lab CRSS-Chettalli	0	733312	733312
3	1st Floor to the existing SLO Office Bodinayakanur	0	1460920	1460920
4	Renovation of existing ground level water Reserviour - RCRS - Thandigudi	0	78227	78227
5	Retaining Wall in front of staff qts. and watch man shed at CTEC perumparai	0	360088	360088
6	Repairs and extension to existing drying yard CTEC perumparai	0	313333	313333
7	2 nos labour qts. CDF - Kurangani	0	811781	811781
8	Type II qts. at RCRS-Thandigudi	0	1193374	1193374
9	Internal modification of old Botany - Entomology Tissue culture and DR Chamber, CCRI	0	2885606	2885606
10	WBM Road CDF Yercaud	0	552053	552053
11	Septic Tank to labour quarters CDF, Yercaud	0	25936	25936
12	Chip carpeting to the existing WBM road CDF, Yercaud	0	191759	191759
13	Underground water Tank 50000 ltrs. Capacity - Coffee Complex, Chikmagalur	0	509687	509687
14	Water Tank and cons. of protection wall in various places of breached drain CDF-Karungani	0	163298	163298
15	Additional Electrical work-Mini Curing Works - Chintapalli	0	12978	12978
16	Sump Tank - TCL Mysore	0	103344	103344
17	Rewiring and electrification to the PHT Lab CRSS, Chettalli	0	167789	167789
18	Providing electrical wiring to QEC lab Chikmagalur	0	9150	9150
19	Construction of ETP-CDF-Kurangani	0	323486	323486
20	RCC channel near open well at RCRS - Thandigudi	0	236016	236016
21	Renovation of Pulper Vats and its surroundings area at TEC-Perumparai	0	95022	95022
22	Internal electrification to the lab at CCRI Balehonnur	0	407253	407253
23	Coffee Yatra Museum at Chikmagalur	0	4741878	4741878
24	Watchman shed and gate pillar CRSS-Chettalli	0	314531	314531
	TOTAL : B	0	16138704	16138704
	GRAND TOTAL (A+B)	5172700	23128525	28301225



COFFEE BOARD, BANGALORE
COFFEE BOARD GENERAL FUND PLAN ACCOUNT
SCHEDULE NO. 6 : CONSUMABLES STOCKS AS AT 31.03.2005

(In Rupees) Dr.

Sl.No.	Particulars	Current Year	Previous Year
1	Coffee Stocks	5108425	3555788.92
2	Books & Publications	185823	437172.50
3	Fertilizers & Chemicals	401217	663530.48
4	Other Estate Products	564376	400784.00
5	Seed Coffee	4700	6375.00
	TOTAL	6264541	5063650.90



COFFEE BOARD, BANGALORE
COFFEE BOARD GENERAL FUND PLAN ACCOUNT

SCHEDULE NO. 7 : CAPITAL WORK IN PROGRESS (AS AT 31.03.2005) (A) (Carry over work of prior period)

(In Rupees)

Sl. No.	Name of the Work	Cost of work-in-progress as at the opening of 01-04-2004	Cost of Work (Additions) during the year 2004-05	Cost of Work in progress as at 31.03.2005
1	Construction of ETP at CDF Mudigere & Sakleshpur	245000.00	0	245000
2	Errction of Pendlals at CDFs, Sakleshpur, Mudigere & CCRI, CRS	250884.00	0	250884
3	Errction of Pendlals at CDFs, Manantody, Kalpetta, Chundale & Gudalur	154904.00	0	154904
4	Construction of type III Quarters at CDF Arasinaguppe	347421.00	0	347421
5	Providing Barbed Wire fencing at CDF, Agarthala	500000.00	600000	1100000
6	Construction of 1st floor to the existing STL at CRSS, Chettali	2000000.00	0	2000000
7	Construction of ETP at CDF Yercaud	1100000.00	160000	270000
8	Construction of ETP at RCRS, Thandigudi	900000.00	75000	165000
9	Renovation of Old Botany Lab at CCRI	177086.00	270222	447308
10	Construction of Lartine/Water tank to the labour quarters at CDF, Mudigere	72183.00	0	72183
11	Providing Chainlink fencing around CCRI, Campus	1259132.00	0	1259132
12	Providing Chainlink fencing at CCRI, Boundary (II Phase)	880415.00	0	880415
13	Providing Eletrical connections to Labour Quarters at CDF, Gontkoppal	29346.00	0	29346
14	Coffee Complex at Chikmagalur	7394812.98	7833758	15228571
	TOTAL (A)	13511183.98	8938980	22450164



COFFEE BOARD : BANGALORE
COFFEE BOARD GENERAL FUND PLAN ACCOUNT
SCHEDULE NO. 7 : CAPITAL WORK IN PROGRESS (AS AT 31.03.2005) (B)
(In Rupees)

Sl. No.	Name of the Work	Cost of work-in-progress as at the opening of 01-04-2004	Cost of Work (Additions) during the year 2004-05	Cost of Work in progress as at 31.03.2005
1	Deep tube well at CDF, Tulkona	0.00	200000	200000
2	Permanent Office Building at RCRS-Chundale	0.00	2644006	2644006
3	Purchase of Building from Housefed, Guwahati	0.00	5777100	5777100
4	Providing Eletrification to 8 numbers labour. qts. CDF, Kalpeta	0.00	25000	25000
5	Repairs & renovations SLO Office Building. CDF, Gonikoppal	0.00	106160	106160
6	Repairs and Renovation 4 nos. Staff qts. CDF, Gonikoppal	0.00	104212	104212
7	5 mtrs. Dia and 12 mtr. Dia depth RCC steering well CDF, Koraput	0.00	275000	275000
8	2 nos. type II qts. At JLO- Arakuvalley	0.00	1377000	1377000
9	1 no. type I qts. At JLO-office Arakuvalley	0.00	642000	642000
10	Water Storage Tank - Water Supply Line to the qts. CDF, Minimalur	0.00	250000	250000
11	Renovation of India Coffee House, Kolkata	0.00	103000	103000
12	Watchman shed at CDF, Mananthavady	0.00	50000	50000
13	Drying Yard at CDF, Deomali	0.00	228735	228735
14	Pulper Shed at TEC, CDF-Saklespur	0.00	350000	350000
15	8 Mtrs. Dia RCC Steering Well at TEC, Katapanna	0.00	200000	200000
16	Chip Carpeting to the existing WBM Road - CDF, Kalpeta	0.00	100000	100000
17	Insectory Project on White Stem Borer - CCRI, Balehonnur	0.00	900000	900000
18	Approach Road to the godown and drying yard at CDF, Minimalur	0.00	514000	514000
19	Construction of water augmentation tank at CCRI, Balehonnur	0.00	525196	525196
TOTAL (B)		0.00	14371409	14371409
GRAND TOTAL (A+B)		1351183.98	23310389	36821573



COFFEE BOARD : BANGALORE
SCHEDULE NO : 8 - GENERAL SUSPENSE (Dr)

(In Rupees) Dr.

Sl.No.	Head of Account	Current Year	Previous Year
1	Coffee Filter	0	27381.00
2	Mazdoor EPP	0	13434.00
3	PP AG GSLI	0	140.00
4	PP EPP	0	3890.00
5	PP GSLI	0	75.00
6	PP Housing Society	0	1932.00
7	PP Kalpeta Society	0	2280.00
8	PP Profession Tax	0	800.00
9	PP Remittance of Organic Coffee Training Fee	0	300.00
10	PP Remittance of Indian Coffee Subscription	0	4910.00
11	PP Remittance of Picking mats	0	38622.00
12	PP Remittance of Quarters rent	0	175.00
13	PP Remittance of Acid Lime & Citrone	0	4665.50
14	PP Remittance of Coffee Guide Book	0	2300.00
15	PP Remittance of Sale of Old news paper	0	116.00
16	PP Remittance of Sale of other estate products	0	270885.50
17	PP Remittance of Sale of sprayer	0	723.25
18	General Suspense (2001-2002)	0	7706479.91
19	PP Income Tax	0	7837.00
20	PP LIC/PLI	0	130.00
21	PP Remittance of Boards Publications	0	13735.00
22	PP Remittance Sale of Tender Forms	0	20.00
23	PP Remittance Seed Coffee Sales	0	57736.75
24	PP Sales Tax	0	5318.00
25	Inter Unit Transfer (2004-05)	39219	0.00
26	Income Tax Others	106613	0.00
27	Other Suspense (2002-03)	40397	40397.17
28	Suspense Payment/ Advances	35321	0.00
	TOTAL	221550	8204283.08



COFFEE BOARD : BANGALORE
SCHEDULE NO. 9 : (A) CURRENT ASSETS /
ADVANCES / RECEIVABLES

(In Rupees) Dr.

Sl.No.	Head of Account	Current Year	Previous Year
1	Advance for Purchase of Assets	7836749	4274748.00
2	Coffee Board. Emp. Co-op Housing Society Ltd.	8624	0.00
3	Deposit with the Gas	3650	3650.00
4	Deposit with KEB	118732	7750.00
5	Deposit with Telephone/Fax/Internet	12550	12550.00
6	Festival Advance	346455	332655.00
7	Immediate Death Relief Advance	21486	8000.00
8	Air Ticket/Foreign Exchange	4541926	1812884.00
9	Mazdoors LIC	529	5171.60
10	Medical Advance	1259054	846749.85
11	Pay Advance	54248	128595.00
12	Petro Card Advance	10027	15692.86
13	Contingency Advance	119665	139925.00
14	Recurring Deposit	8530	8830.00
15	Rent Advance	94850	106350.00
16	Receipt/Transfer of Revenue Receipt /Sales	132909	0.00
17	Income Tax (Others)	0	132344.00
18	Seed Coffee Purchase (2001-2002)	0	649021.00
19	Subsidy Account (Temporary Transfer)	60000000	60000000.00
20	TA Advance	2393122	1897266.44
21	Rent Receivable (Sub Lease Rent)	59306	59306.00
22	Advance for ASIC Conference	500000	500000.00
23	Anti Dumping Expenditure	39822	0.00
24	Bicycle Advance	700	0.00
25	Fan Advance	100	0.00
26	Grant Receivable from GOI (MAI)	2900000	0.00
27	M/s NDDB - Coffee Complex Construction A/c	208339	0.00



Sl.No.	Head of Account	Current Year	Previous Year
28	Mazdoor PLI	797	0.00
29	Price Stabilization Fund	757000	0.00
30	Coffee Board Employees Co-op Society	0	5758.00
31	EPF Employees Contribution	0	209.75
32	ICO -CFC White Stem Borer Account	0	683.75
33	Mazdoors Festival Advance	0	7445.00
34	Non Plan Accounts (Temporary Transfer)	0	2750000.00
35	TOT Account	0	4638.85
36	Winter Cloth Advance	0	992.00
37	Non Plan Accounts (Sub Lease Rent)	0	89558.00
38	Interest Accrued	0	108903.00
	TOTAL	81429070	73909677.10



COFFEE BOARD : BANGALORE
COFFEE BOARD GENERAL FUND PLAN ACCOUNT

SCHEDULE NO. 9 : (B-1) OTHER DEPOSITS

(In Rupees) Dr.

Sl.No.	Particulars	Current Year	Previous Year
1	National Savings Account	7000	7000.00
2	Deposit with IOB for Coffee Complex Construction	0	8853864.00
	TOTAL : 9 (B-1)	7000	8860864.00

SCHEDULE NO. 9 : (B-2) CASH IN TRANSIT

Sl.No.	Particulars	Current Year	Previous Year
1	Cash in Transit (as at 31.03.2005)	370000	781087.00

SCHEDULE NO. 9 : (B-3) DEPOSITS / BANK BALANCES

Bank Balances on Current Accounts (With Nationalized Banks)

Sl.No.	Particulars	Current Year	Previous Year
1	Canara Bank, A/c No. 222006	11593324	21233020.84
2	State Bank of Mysore, A/c No. 3139 / 50080	33199965	8474595.00
3	Coffee Board MDA Grant A/c - Canara Bank-22258	15889	0.00
4	SCAA A/c with SBM 138379	0	1632644.01
5	Indian Overseas Bank 6820	0	102020.00
6	Cash (Head Office)	282284	617982.19
7	Field Units		
	a) Cash Rs. 1168849.27		
	b) Bank Rs. 17783922.75	18952772	21043075.68
	TOTAL : 9(B-3)	64044234	53103337.72
	GRAND TOTAL (9A, 9B1, 9B2 & 9B3)	145850304	136654965.82



COFFEE BOARD : BANGALORE
ANNEXURE TO SCHEDULE NO 9 (B-3)
CASH & BANK BALANCES HELD AT FIELD OFFICES
AS AT THE CLOSE OF 31.03.2005
(In Rupees)

Sl. No.	Name of the Office	Closing Balance 31-03-2005		
		Cash	Bank	Total
1	BTP/TCD-MYSORE	37799.60	433979.91	471779.51
2	CCRI-BALEHONNUR	87525.24	1037227.78	1124753.02
3	CRSS-CHETTALI	31879.15	1316364.70	1348243.85
4	DDQC - HASSAN	5230.15	173020.80	178250.95
5	DDQC - CHIKMAGALUR	3225.25	151725.10	154950.35
6	DDE - AIZWAL	8421.15	148077.80	156498.95
7	DDE - CHIKMAGALUR	7824.35	1997356.79	2005181.14
8	DDE - COIMBATORE	2000.15	308757.74	310757.89
9	DDE - HASSAN	87586.45	166586.00	254172.45
10	DDE - JORHAT	26886.25	654377.25	681263.50
11	DDE - KALPETTA	1231.85	301706.02	302937.87
12	DDE - MADIKERI	22792.45	198781.40	221573.85
13	DDE - MYSORE	9530.25	176265.95	185796.20
14	DDE-VIZAG	112788.00	104750.00	217538.00
15	JDE - GUWAHATI	5637.60	241409.22	247046.82
16	JDE - HASSAN	23026.40	252120.15	275146.55
17	JDE - KALPETTA	106261.75	11235.30	117497.05
18	JLO - ADALUR	2658.20	64936.00	67594.20
19	JLO - ADIMALAI	2305.30	68872.00	71177.30
20	JLO - ALDUR	1279.30	84024.17	85303.47
21	JLO - BALEHONUR	728.00	74147.45	74875.45
22	JLO - BELUR	858.00	103730.15	104588.15
23	JLO - CHUNDALE	2285.55	74502.10	76787.65
24	JLO - COONOOR	2252.90	92701.27	94954.17
25	JLO - GIRIS	1793.20	104643.00	106436.20
26	JLO - GONIBEEDU	5.00	82246.36	82251.36
27	JLO - HANBAL	4398.15	84151.49	88549.64
28	JLO - KALASA	304.50	76916.50	77221.00
29	JLO - MAGGE	477.10	69146.70	69623.80
30	JLO - MALLANDUR	8532.50	60786.10	69318.60
31	JLO - MEENANGADI	977.53	71472.50	72450.03
32	JLO - NAPOKLU	344.60	58617.20	58961.80
33	JLO - PALAKKAD	2618.65	68765.10	71383.75
34	JLO - PANAMARAM	1310.35	64708.00	66018.35
35	JLO - PANNAIKADU	2674.70	113629.94	116304.64
36	JLO - PERUMALMALAI	1933.10	41290.80	43223.90
37	JLO - PULPALLI	619.65	56095.00	56714.65
38	JLO - SAGAR	21.24	62940.00	62961.24
39	JLO - SIDDAPUR	77.95	66300.00	66377.95
	C/o	618101.51	9318363.74	9936465.25



COFFEE BOARD : BANGALORE
ANNEXURE TO SCHEDULE NO 9 (B-3)
CASH & BANK BALANCES HELD AT FIELD OFFICES
AS AT THE CLOSE OF 31.03.2005

Sl. No.	Name of the Office	Closing Balance 31-03-2005		
		Cash	Bank	Total
	B/f	618101.51	9318363.74	9936465.25
40	JLO - SILCHAR	0.00	0.00	0.00
41	JLO - SRIMANGALA	4492.15	54603.75	59095.90
42	JLO - SUNTIKOPPA	154.15	61616.45	61770.60
43	JLO - SHANIVARSANTHE	1187.00	81701.00	82888.00
44	JLO - VANDIPERIYAR	653.40	57924.90	58578.30
45	JLO - VIRAJPET	451.00	68015.00	68466.00
46	JLO - YESLUR	1700.10	57801.00	59501.10
47	LO - NEW DELHI	5486.00	878101.00	883587.00
48	RCRS - CHUNDALE	55119.00	624556.30	679675.30
49	RCRS - DIPHU	38281.30	1192437.45	1230718.75
50	RCRS - RV NAGAR	20521.00	534644.00	555165.00
51	RCRS - THANDIGUDI	47905.05	570356.46	618261.51
52	SLO - AGARTALA	64564.30	67919.97	132484.27
53	JLO - ARAKUVALLEY	1893.00	38000.00	39893.00
54	SLO - BATLAGUNDU	26094.50	147701.40	173795.90
55	SLO - BODINAYAKANUR	10050.80	216893.16	226943.96
56	SLO - CHIKMAGALUR	839.25	178380.00	179219.25
57	JLO - CHINTHAPALLI (E)	389.75	74000.00	74389.75
58	JLO - CHINTHAPALLI (W)	357.60	80000.00	80357.60
59	SLO - DEOMALI	16026.00	368069.00	384095.00
60	SLO - DIMAPUR	78510.50	74456.50	152967.00
61	SLO - GONIKOPPAL	7288.75	297833.80	305122.55
62	SLO - GUDALUR	10805.05	100736.30	111541.35
63	SLO - HAFLONG	55606.33	78532.63	134138.96
64	SLO - KALPETTA	14601.95	239224.49	253826.44
65	SLO - KATTAPPANA	5143.85	178142.80	183286.65
66	SLO - KOLASIB	3706.05	208734.80	212440.85
67	SLO - KOPPA	850.50	119724.77	120575.27
68	SLO - KORAPUT	2064.11	210971.17	213035.28
69	SLO - MADIKERI	13577.55	179179.85	192757.40
70	SLO - MINIMALLUR	5863.75	222685.00	228548.75
71	SLO - MANANTHAVADY	8936.82	175015.87	183952.69
72	SLO - MUDIGERE	3590.50	292799.50	296390.00
73	SLO - S. BATHERY	13459.50	4850.00	18309.50
74	SLO - SAKLESPUR	4744.40	187608.40	192352.80
75	SLO - SOMWARPET	767.60	128632.94	129400.54
76	SLO - TURA	7928.00	174047.00	181975.00
77	SLO - YERCAUD	17137.20	239662.35	256799.55
	GRAND TOTAL	1168849.27	17783922.75	18952772.02



COFFEE BOARD : BANGALORE
COFFEE BOARD GENERAL FUND PLAN ACCOUNT

ANNEXURE TO SCHEDULE NO. 9 (B2)

PARTICULARS OF CASH IN TRANSIT AS AT 31.03.2005

(In Rupees) Dr.

Sl.No.	Particulars	Amount
1	DDE - MYSORE	130000
2	SLO - AGARTALA	140000
3	SLO - SULTHAN BATHERY	100000
	TOTAL	370000

COFFEE BOARD : BANGALORE
COFFEE BOARD GENERAL FUND PLAN ACCOUNT
INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD / YEAR ENDED 31-3-2005 (In Rupees)

	Schedule	Current year	Previous year
I INCOME			
1 Income from Sales / Service	10	0	20507234.62
2 Grants / Subsidies	11	312655255	215000000.00
3 Income from Investments	....	0	0.00
4 Income from Royalty / Publication etc.,	....	0	0.00
5 Interest Earned	12	0	758263.38
6 Other Income	....	0	0.00
7 Prior period adjustments	17	8547968	0.00
8 Increase in stock of finished goods (Stocks)	16	1200890	2890946.60
TOTAL (I)		322404113	239156444.60
II EXPENDITURE			
1 Establishment Expenses	13	105102279	96280254.11
2 Other Administrative Expenses etc.,	14	40083302	46567041.05
3 Expenditure on Grants / Schemes	15	83643145	73973248.58
4 Depreciation (Net Total at the year-end-cors, to Schedule)	5	29064691	27223833.31
5 Disposal of assets (Loss)	18	295941	
TOTAL (II)		258189358	244044377.05
III Balance Being excess Expenditure over Income (I - II)		64214755	-4887932.45
IV Transfer to Special Reserve (Specify each)		0	0.00
V Transfer to / from General Reserve		0	0.00
BALANCE BEING EXCESS INCOME OVER EXPENDITURE CARRIED TO CORPUS CAPITAL FUND		64214755	-4887932.45
VI SIGNIFICANT ACCOUNTING POLICIES	....	
VII CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	....	

66

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

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

Sd/-
Director of Finance
Coffee Board : Bangalore





COFFEE BOARD : BANGALORE
SCHEDULE FORMING PART OF INCOME & EXPENDITURE
FOR THE PERIOD / YEAR ENDED 31.03.2005

(in Rupees)

Sl. No.		Current Year		Previous Year
		Dr.	Cr.	Cr.
1.	Schedule 10 : (A) Income From Sales/Service			
	Sale of Coffee		16877583	8464599.39
2.	Sale of Other Estate Products		3388197	5576072.20
	TOTAL (A)		20265780	14040671.59
	Transfer to Non Plan	20265780		
	Schedule 10 : (B) Other Income			
1.	Accreditation Fee		6100	0.00
2.	Coffee Quality Evaluation Fee		113755	145895.00
3.	Indian Coffee Advertisement		509025	282494.58
4.	Kaapi Shastra Training Fee		207000	371075.00
5.	Lab Charges / Fee		4500	0.00
6.	Licence Fee / Quarters Rent etc.,		342917	416171.70
7.	Miscellaneous Receipts		203581	195148.25
8.	Moisture Analysis charges		2910	0.00
9.	Moisture meter calibration charges		32250	0.00
10.	PG Course Fee		308900	447250.00
11.	Royalty		359	0.00
12.	Sale of bio-control agents / Tricoderma		34605	69890.00
13.	Sale of Boards' Publications		107775	101244.00
14.	Sale of CD Roms		7000	0.00
15.	Sale of clones		19030	57590.00
16.	Sale of Coffee powder		10966	173087.00
17.	Sale of ICO Forms		1320550	521350.00
18.	Sale of liquid coffee		93226	0.00
19.	Sale of Logos		42500	0.00
20.	Sale of old computers		6500	0.00
21.	Sale of Promotional Materials		56100	0.00
22.	Sale of seed coffee		1642545	1922670.25
23.	Sale of Seedlings		186181	149070.00
24.	Sale of SS Coffee Filter		28580	15250.00
25.	Sale of tender forms		51794	161287.00
26.	Sale / Subn. of Indian Coffee Magazine		191569	258333.00
27.	Soil / Lime test charges		15070	81260.00
28.	Sale of Old Gunny Bags		0	4136.00
29.	Sale of Old News Papers		0	16222.75
30.	School Bus / Van Fee		0	17300.00
31.	Sale of Old & Broken Furniture		0	10955.00
32.	Sale of Old & Unserviceable Pulper		0	12750.00
33.	Sale of Old Unserviceable Vehicles		0	276658.00
34.	Curing Licence Fee		0	80000.00
35.	Insurance Claim		0	272340.00
36.	Warehouse Rent (Sub Lease) & GH Rent		757730	407135.50
	TOTAL (B)		6303016	6466563.03
	Transfer to Non Plan	6303016		
	Grand Total (10A & 10B)	26568796	26568796	20507234.62



COFFEE BOARD : BANGALORE
COFFEE BOARD GENERAL FUND PLAN ACCOUNT
SCHEDULE 11 - GRANTS

(In Rupees)

Sl.No.	Head of Account	Current Year	Previous Year
1	Central Government - For Plan Schemes	282000000	200000000.00
2	Central Government - For NER	25000000	15000000.00
3	Central Government - MDA Grant	1255255	0.00
4	Central Government - MAI Grant	4400000	0.00
	TOTAL	312655255	215000000.00

SCHEDULE 12 - INCOME FROM INTEREST

Sl. No.	Head of Account	Dr Current Yr.	Cr Current Yr.	Cr. Previous Year
1	Interest on SB Account		78388	9182.81
2	Interest on Short Term Deposits		284464	747494.17
3	Interest on Advance		0	1586.00
	TOTAL		362852	758262.98
	TRANSFER TO NON-PLAN	362852		



COFFEE BOARD : BANGALORE
COFFEE BOARD GENERAL FUND PLAN ACCOUNT
SCHEDULE FORMING PART OF
INCOME & EXPENDITURE FOR THE YEAR ENDED 31.03.2005

SCHEDULE 13 - ESTABLISHMENT EXPENSES

Dr.

Sl.No.	Head of Account	Current Year	Previous Year
1	Pay of Officers	13607915	13746344.00
2	Pay of Establishment	44343862	41090937.35
3	Dearness pay	23004540	0.00
4	Dearness Allowance	11327444	31864242.00
5	Other Allowances	8018549	5352538.85
6	Bonus	1783282	1625434.45
7	Leave Encashment	519720	0.00
8	Leave Travel Concession (LTC)	128453	34604.00
9	Medical Reimbursement	2139658	2345002.46
10	CEA / Tuition Fee / Hostel Subsidy	222443	221551.00
11	Contributory Pension (Boards share)	6413	0.00
	TOTAL	105102279	96280654.11



COFFEE BOARD : BANGALORE
COFFEE BOARD GENERAL FUND PLAN ACCOUNT
SCHEDULE 14 - OTHER ADMINISTRATIVE EXPENSES ETC.,
(In Rupees)

Sl.No.	Head of Account	Current Year	Previous Year
1	Free Liquid Coffee	159574	158914.20
2	Honararium & Cash Awards	141086	370192.00
3	Hospitality Charges	803161	918176.60
4	Incidentals	3474905	4629648.03
5	Foreign Exchange Loss	16903	0.00
6	Legal Charges	7200	46812.45
7	Maintenance of Office / Lab. Buildings	2108782	2926701.10
8	Maintenance of Computer & Accessories	568563	694238.70
9	Repairs & Maintenance of office equipment	960394	870743.07
10	Maintenance of Vehicles	7064259	6177475.50
11	Maintenance of Website / Software	1136526	819876.70
12	Office Consumables	283528	63947.60
13	Overtime Allowance	331376	382410.30
14	Postage & Telegram	1627096	1443585.97
15	Printing & Stationery	1929601	3652754.33
16	Rent / Electricity & Water Charges	5786283	6086064.95
17	Insurance	320642	682603.15
18	Telephone / Fax / E-Mail	1622680	1978316.21
19	Travelling Allowance (Abroad)	3021182	5349939.15
20	Travelling Allowance (Inland)	7701694	8574931.95
21	Uniform & Washing Allowance	118968	206570.09
22	Guest House / Guest room maint.charges	137420	0.00
23	Press Advertisement	122864	0.00
24	Training (Personnel)	638615	0.00
25	Lease Rent	0	533139.00
	TOTAL	40083302	46567041.05



COFFEE BOARD : BANGALORE
SCHEDULE 15 - EXPENDITURE ON SCHEME COMPONENTS GRANTS

(In Rupees) Dr.

Sl.No.	Scheme Expenditure	Current Year	Previous Year
1	Advertisement & Publicity on Coffee	1576980	905346.00
2	ASIC Conference	852894	0.00
3	Books & Periodicals	2634094	2528880.15
4	Brouchers/Booklets/Literatures etc. on Coffee	190265	0.00
5	Consultancy on projects	1016000	0.00
6	Cupping Competition	682829	94270.00
7	Demonstration Plots	27847	81590.00
8	Exhibition/fair/shows etc. (Internal)	1617498	
9	Exhibition/fair/shows etc. (External)	2797038	8243231.81
10	Seminar/Conference/Symposia/Workshop	1580533	1757655.15
11	Promotion of Self Help Group	11545723	7148275.00
12	Consultancy/Prof./Membership/Retainership etc.	5322267	1721629.20
13	EPF Boards Contribution	1432856	1468767.00
14	Ex-Gratia to Mazdoors	446490	801990.20
15	Export promotion award/incentive	116645	0.00
16	Farmers participatory research	1508	0.00
17	Farm incidentals	576153	586609.67
18	Development Assistance-Prom. of Organic coffee	500328	138249.00
19	Farm Stores	1999629	2200321.15
20	Fertilizers and chemicals	1786864	2344232.90
21	Field Experiments	1014882	870361.85
22	Group Nursery	4643603	3275007.00
23	JRF/Res Associates/Skilled Workers	2303009	1581003.00
24	Kappie Shastra Expenditure	485776	319936.25
25	Labour Welfare measures	3880979	3235100.00
26	Lab. Stores & Chemicals	1702808	2261708.62
27	Market Communication Initiative	1516622	7604689.50



Sl.No.	Scheme Expenditure	Current Year	Previous Year
28	Mass Contact Programme	43279	62419.00
29	Monsoon Equipments (Mazdoor)	41081	79251.65
30	PG Course expenditure	360324	0.00
31	Printing editing and Publication of Indian Coffee	760194	0.00
32	Purchase of coffee powder	7416	0.00
33	Purchase of merchandise items	57591	0.00
34	Quality Tests/ Awareness/Incentives	605554	0.00
35	Seed Coffee production	632933	744110.00
36	Special Area Package	10133	41367.00
37	Study tour and training	402404	832861.40
38	Contract Labour Wages	33348	0.00
39	Curing charges on coffee	499057	0.00
40	Farm Building maintenance	324606	0.00
41	Farm Rent, Water & Electricity	717070	0.00
42	Gratuity mazdoors	33316	0.00
43	Labour wages & Allowances	17331122	15709341.24
44	Maintenance of Farm equipment/Plant & Machinery	240980	0.00
45	Medical Legal amenities and welfare	239392	227833.10
46	Tax/Cess on Land/Building	169277	0.00
47	Transport & coolie charges	79704	32850.00
48	Warehouse rent & other charges	489368	503798.30
49	Watch & Ward	192499	158600.50
50	Repairs & Renovations	2102940	0.00
51	MDA Grants to Exporters (MDA)	1234937	0.00
52	Market Access Initiative - Logistic study (MAI)	4782500	0.00
53	Vishaka Coffee Utsav	0	1719801.00
54	Film production on coffee	0	2039973.00
55	SCAA Boston	0	2562984.94
56	Maintenance of Mini Curing Works	0	9904.00
57	Translation Charges	0	79300.00
	TOTAL	83643145	73973248.58



COFFEE BOARD : BANGALORE
COFFEE BOARD GENERAL FUND PLAN ACCOUNT

SCHEDULE FORMING PART OF INCOME & EXPENDITURE A/C AS AT 31.03.2005
SCHEDULE 16 - INCREASE OR DECREASE IN CONSUMABLE STOCKS

(In Rupees)

A. Closing Stock as at 31.03.2005		Dr:	
1	Coffee Stocks	5108425	
2	Books & Publications	185823	
3	Fertilizers & Chemicals	401217	
4	Other Estate Products	564376	
5	Seed Coffee	4700	
	TOTAL (A)	6264541	
B. (Less) Opening Stock as at 01.04.2004			
1	Coffee Stocks		3555789
2	Books & Publications		437173
3	Fertilizers & Chemicals		663530
4	Other Estate Products		400784
5	Seed Coffee		6375
	TOTAL (B)		5063651
	NET INCREASE (A - B)		1200890



COFFEE BOARD : BANGALORE
COFFEE BOARD GENERAL FUND PLAN ACCOUNT
SCHEDULE FORMING PART OF INCOME & EXPENDITURE
FOR THE PERIOD/YEAR ENDED 31.03.2005

SCHEDULE 17 PRIOR PERIOD ADJUSTMENTS

(In Rupees)

Sl. No.	Particulars	Debits	Credits	Net (Cr)
1.	Prior period adjustments (As per ledger)	32746905	41294873	8547968

SCHEDULE 18 PROFIT/LOSS ON DISPOSAL OF ASSETS

Sl. No.	Particulars	Book Value (W/D/V)	Sales Realization	Loss
1.	Sale of old vehicles	590091	294150	295941

COFFEE BOARD : BANGALORE (PLAN FUND ACCOUNTS)
STATEMENT SHOWING THE DETAILS OF PLAN SCHEMES EXPENDITURE
FOR THE PERIOD 01.04.2004 TO 31.03.2005

(All in Rupees)

Sl. No.	Schemes / Components	Payments				
		Est. Charges	Expenditure	Admn. Charges	Assets	Total
1	2	4	5	6	7	8
I	STEP UP PRODUCTION / PRODUCTIVITY & QUALITY					
1	Plant Improvement Prg. & Biotechnology	3593591	2887289	1160665	405394	8046939
2	Crop Management	4445144	2142518	1620277	3094301	11302239
3	Plant Protection	4014578	1646927	1982564	394597	8038666
4	Standardisation of Post Harvest Technology and Farm Machinery including studies on Mycotoxin Contamination & Pesticide Residue in Coffee	1016590	1051836	460279	643310	3172015
5	Strengthening of Quality Evaluation setup through testing centres, training, certification and on/off farm Quality upgradation Programme	2655270	869321	797989	962366	5284946
6	Coffee Expansion and Development in NER	9041464	4535791	5608462	7736131	26921848
6(a)	Coffee Expansion and Development in NTA	6259685	4507305	2365577	561707	13694274
7	Promotion of Organic Coffee	571504	1655313	536212	81332	2844361
	TOTAL (I)	31597824	19296299	14532026	13879139	79305288
II	PROGRAMME FOR INFRASTRUCTURE DEVELOPMENT & CAPACITY BUILDING					
1	Transfer of Technology through Extension Centres	22014649	390067	4394184	125567	26924466
2	Maintenance & development of Farms :					
	a) Research Farms	11250575	15960970	3854649	431148	31497341
	b) Extension Farms	11474024	5063811	2779306	211698	19528838
	c) Infrastructure Development		288196		41915408	42203604
3	Promotion of Self Help Groups	12742293	16187233	3843943	636420	33409888
4	Capacity building among various segments of the Industry including Board's Personnel	7399121	90690	3336057	945110	11770977
5	Labour Welfare Scheme/Incentive		3880979			3880979
	TOTAL (II)	64880661	41861945	18208139	44265349	169216094



(In Rupees)

	Schemes / Components	Payments				
		Est. Charges	Expenditure	Admn. Charges	Assets	Total
	2	4	5	6	7	8
III	MARKET DEVELOPMENT PROGRAMME					
1	Export Promotion of Indian Coffee	1762765	10478841	3847415	60640	16149660
2	Promotion of Domestic Coffee Consumption	3555538	4558752	1478289	107847	9700425
3	Strengthening of Economic & Market Intelligence Unit	2362574	366858	1698293	866306	5294031
	TOTAL (III)	7680877	15404451	7023996	1034793	31144117
IV	SUPPORT TO SMALL GROWER SECTOR					
1	Devt. & Impl. of Pollution abatement measures		1063013	318919	14900	1396832
	TOTAL (IV)	0	1063013	318919	14900	1396832
	TOTAL (I to IV)	104159362	77625708	40083080	59194180	281062331
V	MARKET ACCESS INITIATIVE (MAI) - Logistic Study		4782500			4782500
VI	MARKET DEVELOPMENT ASSISTANCE (MDA)		1234937	222		1235159
	GRAND TOTAL (I to VI)	104159362	83643145	40083302	59194180	287079990



COFFEE BOARD : BANGALORE (PLAN FUND ACCOUNTS)
RECEIPTS AND PAYMENT ACCOUNTS FOR THE YEAR ENDED 31.03.2005

Cr.

(in Rupees) Dr.

	RECEIPTS	Current Year	Previous Year	PAYMENTS	Current Year	Previous Year
I.	OPENING BALANCE :			I. EXPENSES		
	a) Cash in hand	...	...	A) Establishment Expenses (Corresponding to Schedule ..)	104159362.44	95824952.86
	b) Bank Balances;			B) Administrative Expenses (Corresponding to Schedule ..)	40083302.17	46663697.23
	(i) In Current A/c	53891424.72	106941712.17			
	(ii) In Deposit A/c		...			
	(iii) In Savings A/c		...			
II.	GRANTS RECEIVED			II. PAYMENTS MADE AGAINST FUNDS FOR VARIOUS PROJECTS: (Name of the Fund OR		
	1) From Govt. of India			a) Scheme Expenditure	83643145.15	75317635.58
	a) For - Plan Grants	282000000.00	200000000.00	b) Subsidy Expenditure (Pilot Project)		
	b) For - NER Grants	25000000.00	15000000.00			
	c) O Grants from GOI			III. INVESTMENTS AND DEPOSITS MADE :		
	i) Market Access Initiative	1500000.00	0.0	a) Out of Earmarked/Endowment Funds	...	...
	ii) Market Devt. Assistance	1255255.00	0.00	b) Out of Own Funds (Investments-Others)		
III.	INCOME ON INVESTMENT FROM :			IV. EXPENDITURE ON FIXED ASSETS AND CAPITAL WORK-IN-PROGRESS		
	a) Earmarked/Endow.Funds	...	...	a) Purchase of Fixed Assets		
	b) Own Funds(Oth.Invst.)	...	...	b) Expenditure on Capital Work-in-Progress	59194179.85	37774803.83
IV.	INTEREST RECEIVED	294995.62	537775.38			
	a) On Bank Deposits					
	b) Loans, Advances etc.,	...	...	



Cr**Dr**

RECEIPTS	Current Year	Previous Year	PAYMENTS	Current Year	Previous Year
V. OTHER INCOME	...	...	V. REFUND OF SURPLUS MONEY/LOANS		
i) IBER	20265779.74	14040671.59	a) To the Government of India	...	...
ii) Other Income	6597266.34	6466443.03	b) To the State Government	...	...
VI. ANY OTHER RECEIPTS			c) To other Providers of Funds	...	...
a) Others			VI. FINANCE CHARGES (INTEREST)	...	...
b) Pay bill recoveries	54527362.20	1417939.00	VII. OTHER PAYMENTS (PAY BILL RECOVERIES ETC.)	55335902.85	427652.35
c) Advances / Payables/ Other receipts	343636550.17	6518134.80	VIII. OTHERS-LOANS/ADVANCES (Other Payments)	382131507.40	41022509.40
			IX. CLOSING BALANCES :		
			(a) Cash in Hand	...	...
			b) Bank Balances :		
			i) In Current Accounts/Cash	64044233.93	53103337.72
			ii) In National Savings Accounts	7000.00	7000.00
			iii) Cash in Transit	370000.00	781087.00
TOTAL:	788968633.79	350922675.97	TOTAL	788968633.79	350922675.97

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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

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)

Name of Entity : Development Loan and Subsidy Account

Balance Sheet As at 31-03-2005

(Revised) (In Rupees)

CORPUS/CAPITAL FUND AND LIABILITIES	SCHEDULE	Current Year	Previous Year
CORPUS/CAPITAL FUND	1	574284738.00	421381012.02
RESERVES AND SURPLUS			
EARMARKED/ ENDOWMENT FUNDS			
SECURED/UNSECURED LOANS FROM GOVT.	4	260305826.00	235583055.00
UNSECURED LOANS AND BORROWINGS			
DEFERRED CREDIT LIABILITIES			
CURRENT LIABILITIES AND PROVISIONS	7	70210142.00	69979522.05
TOTAL		904800706.00	726943589.07
ASSETS			
FIXED ASSETS			
INVESTMENTS - FROM EARMARKED/ ENDOWMENT FUNDS			
INVESTMENTS - OTHERS			
CURRENT ASSETS, LOANS, ADVANCES ETC.	11	904800706.00	726943589.07
MISCELLANEOUS EXPENDITURE (to the extent not written off or adjusted)			
TOTAL		904800706.00	726943589.07
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS			

Sd/-

Accounts Officer (Devt.)
Coffee Board : Bangalore

Sd/-

Dy. Director (Accounts)
Coffee Board : Bangalore

Sd/-

Director of Finance
Coffee Board : Bangalore

COFFEE BOARD : BANGALORE
FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)

Name of Entity:-Development Loan and Subsidy Account

SCHEDULE TO BALANCE SHEET AS AT- 31-03-2005

(in Rupees)

	Current year		Previous year	
<u>SCHEDULE 1 - CORPUS/CAPITAL FUND:</u>				
Balance as at the beginning on the year		421381012.00	578616758.63	
Less: Transfer Receipts from Sources other than G.O.I			40800000.00	
Repaid to the respective funds.				
Add:/(Deduct): Balance of net income/(expenditure transferred from the Income and Expenditure Account.		152852496.00	116658497.61	
				421158261.02
Add : Return of cheque issued in the pre-year		51230.00		222751.00
BALANCE AS AT THE YEAR - END		574284738.00		421381012.02
<u>SCHEDULE 4 - SECURED/UNSECURED FROM GOVT:</u>				
1. Central Government Principal		163400494.00		163400494.00
2. State Government(Specify)				
3. Financial Institutions				
a) Term Loan				
b) Interest accrued and due		96905332.00		72182561.00
BALANCE AS AT THE YEAR - END		260305826.00		235583055.00
<u>SCHEDULE 7 - CURRENT LIABILITIES AND PROVISIONS.</u>				
<u>A). CURRENT LIABILITIES</u>				
5. Statutory Liabilities				
6. Other Current Liabilities (Market Support Suspense)	9909822.00		7416360.45	
			2493462.00	
TOTAL	9909822.00	9909822.00	9909822.45	9909822.45



	Current year		Previous year	
7. General Suspense (2002-03)	3553.00		3553.00	
(2003-04)	66147.00		66146.60	69699.60
(2004-05)	230620.00	300320.00		
TOTAL		10210142.00		9979522.05
8. Temporary Loan from Plan Accounts		60000000.00		60000000.00
GRAND TOTAL		904800706.00		726943589.07
<u>SCHEDULE 11 - CURRENT ASSETS, LOANS, ADVANCES ETC.</u>				
<u>A). CURRENT ASSETS:</u>				
1. Inventories:				
a) Closing Stock (Picking mats and Broca Trap)		310302.00		830850.00
2. Sundry Debtors:				
a) Debts Outstanding for a period exceeding six months				
b) Other: Interest Overdue from Planter	138497262.00		138497262.44	
TOTAL	577737992.00	716235254.00	507568118.37	
c) Interest Receivable from Planter		44882219.00	44882219.00	690947599.81
d) General Suspense & Loan Advance		119433.00		51321.50
3. Pre-Year Loan closing Balance Adjusted		237286.00		119326.00
Other Current Assets (Market Support Suspense)		118536.00		
4. Bank Balance:				
a) With Scheduled Bank:				
On Current Accounts		142897676.00	34967296.76	
On Cash in Transit			27195.00	34994491.76
On Savings Accounts				
TOTAL (A)		904800706.00		726943589.07



COFFEE BOARD : BANGALORE
FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)
Name of Entity:-Development Loan and Subsidy Account
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2005 (in Rupees)

	Schedule	Current year	Previous year
<u>INCOME</u>			
<u>Income from sales/Services</u>	10	0.00	4024748.50
a) Interest Earned (Board Interest)	17	70169874.00	33784108.71
b) Interest received from Planter			
c) Interest Earned	12	418239.00	8746.15
d) Grant from Govt.	13	193000000.00	45000000.00
Fee/Subscriptions			
Income from Investments(Income on Invest.from earmarked/ endow. Funds transferred to Funds)			384521.00
Increase/decrease in stock of finished goods (stock)			384521.00
TOTAL(A)		263588113.00	83202124.36
<u>EXPENDITURE</u>			
Establishment Expenses			
Other Administrative Expenses etc.	21	46908.00	37829.30
Expenditure on Grants.	22	85324083.00	199822792.67
Accrued Interest for the Year 2004-05	23	25364626.00	
Depreciation (Net Total at the year-end- corresponding to Schedule 8)			
TOTAL(B)		110735617.00	199860621.97
Balance being excess of Income over Expenditure(A-B)			
Transfer to Corpus/Capital Fund			
BALANCE BEING SURPLUS CARRIED TO CORPUS/CAPITAL FUND		152852496.00	-116658497.61
SIGNIFICANT ACCOUNTING POLICIES			

Sd/-

Accounts Officer (Devt.)
Coffee Board : Bangalore

Sd/-

Dy. Director (Accounts)
Coffee Board : Bangalore

Sd/-

Director of Finance
Coffee Board : Bangalore



FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)

Name of Entity:-Development Loan and Subsidy Account

SCHEDULES FORMING PART OF INCOME AND EXPENDITURE FOR

THE PERIOD/YEAR ENDED 31-03-2005

(in Rupees)

	Current Year		Previous Year	
<u>SCHEDULE 10- GRANTS/SUBSIDIES</u>				
INCOME FROM SALES/SERVICE				
a) Broca Trap	0.00		289452.00	
b) Picking mats	0.00		3374385.00	
c) Clones	0.00		47358.00	
d) Grafts			74770.00	
e) Vials			93285.00	
f) Seedlings	0.00	0.00	145498.50	4024748.50
<u>SCHEDULE 12- Income from Interest</u>				
1) Income from sales				
a) Principal Received from Planter	0			
b) Interest Received from Planter	404569.00			
c) Interest Earned	13670.00	418239.00		8746.15
<u>SCHEDULE 13- GRANTS/SUBSIDIES</u>				
(Irrevocable Grants & Subsidies Received)				
1) Central Government Subsidy grant		193000000.00		45000000.00
2) Receipts from Non-plan				
3) Plan Fund Receipts				
4) Institution/welfare Bodies				
5) International Organisations				
<u>SCHEDULE 16</u>				
Increase or decrease in consumable stock				
a) Closing Stock as at 31-03-2005				
1) Picking mats			763224.00	
2) Broca Trap			67626.00	
3) Lure				
TOTAL	0.00		830850.00	



	Current Year		Previous Year	
b) Opening stock as at 01-04-2004				
1) Picking mats			446329.00	
2) Broca Trap			0.00	
TOTAL	0.00		446329.00	384521.00
<u>SCHEDULE 17</u>				
Interest Earned (Board Interest)		70169874.00		33784108.71
TOTAL		263588113.00		79177375.86
<u>SCHEDULE 21- Other Administrative Expenses:</u>				
Other administrative Expenses etc.		46908.00		37829.30
<u>SCHEDULE 22- EXPENDITURE ON GRANTS. SUBSIDIES ETC.</u>				
a) Grants given to Institution/Organisation				
b) Subsidies:				
Small Sector Devt. Scheme	23152561.00		5419272.00	
Broca traps			296901.00	
Picking Mats			6997200.00	
Transfer of technology	115146.00		654192.67	
Interest Subsidy	5149954.00		72031090.00	
Transport Subsidy	17718716.00		72901098.00	
WSB	18411586.00		19550678.00	
Special Coffee Area Devt.				
a) North Eastren Region	11884426.00		15434488.00	
b) Market Support				
c) Orissa & Andhra Pradesh	5266479.00	81698868.00	6537873.00	199822792.67



	Current Year		Previous Year	
C) Consumable Stock				
Opening Stock of Consumable Store	830850.00			
Add: Consumable stores Purchased during the year				
1) Broca Traps 84786-00				
2) Picking mats 3019881-00	3104667.00			
TOTAL	3935517.00			
Less : Closing Stock				
1) Broca Traps 2,00,574-00				
2) Picking mats 1,09,728-00	310302.00			
Store Consumed	3625215.00	3625215.00		
TOTAL		85324083.00		
Accrued Interest for the Year 2004-05		25364626.00		
SCHEDULE 23				
Loan Interest				
TOTAL		110735617.00		199860621.97

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



COFFEE BOARD : BANGALORE
FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATION)
Name of Entity:-Development Loan and Subsidy Accounts
RECEIPTS AND PAYMENT FOR THE PERIOD/YEAR ENDED 31-03-2005

Receipts	Current Year	Previous Year	Payments	Current Year	Previous Year
<u>I. Opening Balances</u>			<u>I. Expenses</u>		
a) Cash in hand			a) Establishment Expenses(Corresponding to Schedule20)	...	
b) Bank Balance			b) Administrative Expenses (Corresponding to Schedule 21)	46908.34	37829.30
i) In Current Account	34967296.76	164201239.68			
ii) Cash in Transit	27195.00	...			
iii) Savings Account	...	...	
<u>II. Grants Received</u>			<u>II. Payment made against fund for various projects</u> (Name of the fund or project should be shown along with the particulars of payments made for each project)		
a) From Government of India	193000000.00	45000000.00		89151403.95	199822792.67
b) Receipt from Non-Plan					
c) Plan Fund Receipts					
<u>III. Income on Investments from</u>			<u>III. Investment and deposits made</u>		
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	13670.14	8746.15	<u>IV. Expenditure on Fixed Assets & Capital Work - in Progress</u>		
<u>IV. Interest Received</u>			a) Purchase of Fixed Assets		
a) On Bank deposits	...		b) Expenditure on Capital Work in Progress		
b) Loans. Advances.etc.	266139.38	677345.48			
<u>V. Other Income (Specify)</u>					
a) Principal (Loan Advance)	138430.06	359262.82			
b) Imprest Amount					
c) Market Support (NER)		2493462.00			
<u>VI.Amount Borrowed</u>			a) To the Govt. of India (Loan repayment)	641855.00	1227941.00
			b) To the State Government	...	
<u>VII. Any other receipts(give details)</u>			c) To other providers of funds (from corpus Fund)		40800000.00
a) <u>Transfer Receipts Plan</u>		60000000.00	d) Suspens Account from Imprest A/c	68111.80	25708.00
			e) Market Support A/c	118536.00	



Receipts	Current Year	Previous Year	Payments	Current Year	Previous Year
VIII. Other Receipts					
a) Sales Remittance from Units	4347868.75	3879809.00			
b) Other Receipts (Return of Cheques)	51230.00	222751.00	<u>V Closing Balance</u>		
c) Suspens Account from Imprest A/c	112661.00	66146.60	a) Cash in Transit		27195.00
			b) In Current Accounts	142897676.00	34967296.76
TOTAL	232924491.09	276908762.73	TOTAL :	232924491.09	276908762.73

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

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

Sd/-
Director of Finance
Coffee Board, Bangalore



**COFFEE BOARD : BANGALORE GENERAL FUND : NON PLAN ACCOUNTS
FOR THE YEAR 2004-2005 BALANCE SHEET AS ON 31.03.2005**

(Revised) (in Rupees)

CAPITAL FUND AND LIABILITIES	SCHEDULE NUMBER	CURRENT YEAR	PREVIOUS YEAR
CORPUS/CAPITAL FUND AND LIABILITIES			
CORPUS/CAPITAL FUND	1	77327252	67727105.45
RESERVES AND SURPLUS	-	-	-
EARMARKED/ENDOWMENT FUNDS	-	-	-
SECURED LOANS AND BORROWINGS	-	-	-
DEFERRED CREDIT LIABILITIES	2	37160528	37160528.25
CURRENT LIABILITIES AND PROVISIONS	3	4909220	17261441.56
TOTAL		119397000	122149075.26
ASSETS			
FIXED ASSETS	4	8374160	8878937.26
CLOSING STOCK			
INVESTMENTS -OTHERS			
CURRENT ASSETS, LOANS, ADVANCES ETC.,	5	73862312	76109609.75
MISCELLANEOUS EXPENDITURE (to the extent not written off or adjusted)	6	37160528	-
			37160528.25
TOTAL		119397000	122149075.26
SIGNIFICANT ACCOUNTING POLICIES			
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS			

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

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

Sd/-
Director of Finance
Coffee Board, Bangalore



COFFEE BOARD : BANGALORE : NON-PLAN ACCOUNTS
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2005

SCHEDULE No. 1 - CORPUS/CAPITAL FUND:

(in Rupees)

Particulars	Amount	
	Current Year	Previous Year
Balance as at the beginning of the year 2004-05	67727105	57917450.20
Add: Rent		284000.00
Add: Less		
Balance of Net Income / Expenditure transferred from the Income and Expenditure A/c	9600147	19745717.16
TOTAL	77327252	77947167.36
Less : Payment to Pool Fund		10000000.00
Less : Semi-Permanent Articles		220061.91
BALANCE AS AT THE YEAR - END	77327252	67727105.45

SCHEDULE No. 2 - DEFERRED CREDIT LIABILITIES:

Particulars	Amount	
	Current Year	Previous Year
a) Acceptances secured by the hypothecation of capital equipment and other assets		
b) Others		
i) Amount payable to Pool Fund	37160528	37160528.25
TOTAL	37160528	37160528.25

Sd/-

Assistant Secretary (Accounts)
Non-Plan Fund : Coffee Board, Bangalore



**COFFEE BOARD : BANGALORE : NON-PLAN FUND
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2005**

SCHEDULE NO. 3 - CURRENT LIABILITIES AND PROVISIONS:

(in Rupees)

Sl.No.	Particulars	Amount	
		Current Year	Previous Year
1	Provision for Audit Fee	1000000	
2	AG HBA	45900	
3	Benevolent Fund	200	200.00
4	Bonus		684382.00
5	Bonus Payable	670939	
6	Communal Hormoney		15655.00
7	Computer Advance		1510.00
8	Dearness allowance payable	331331	370543.00
9	Dearness pay payable	643763	
10	Due to Pool Fund		10000000.00
11	Excess Payment of Pension Recovery	81461	81461.00
12	Group Saving Linked Insurance	340	315.00
13	Housing Society	164901	164901.00
14	Income Tax (Officer)	22753	22753.00
	TOTAL : C/o	2961588	11341720.00



SCHEDULE NO. 3 - CURRENT LIABILITIES AND PROVISIONS:

Sl.No.	Particulars	Amount	
		Current Year	Previous Year
	Total B/f	2961588	11341720.00
15	Indian Coffee	71146	71146.00
16	Kalpetta Society	882	882.00
17	KGID	1600	1600.00
18	LIC	6546	5169.60
19	Other allowance payable	425927	136092.25
20	Other deduction	25738	25737.70
21	Pay advance	11240	10616.70
22	Pay of Officer payable	121435	107455.00
23	Pay of Staff Payables		1438428.00
24	PF & PF Advance	14703	14703.00
25	Professional Tax	3434	145.00
26	Rent Advance Received	1125000	1125000.00
27	Sales Tax		19645.01
28	Security Deposit	16439	
29	Suspenses Receipt	49000	49000.00
30	Transfer of Fund	63667	63667.00
31	Tem. Transfer of Fund (Plan Fund A/c)		2839558.00
32	Transfer TA Advance	10876	10876.30
	TOTAL	4909220	39944881.56

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



COFFEE BOARD : NON PLAN FUND : BANGALORE
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2005
SCHEDULE NO. 4 - FIXED ASSETS (DESCRIPTION) A.

A : FIXED ASSETS :

(in Rupees)

Sl. No.	Particulars of Assests	Net Value as on 31.3.04	Purchase made during		Purchase during the yr.	Total Col. No. 4 & 7	Depreciation for		Total Depreciation	Net Value as on 31.3.05
			1st Half year	2nd Half year			Col. No.4 & 5	Col. No. 6		
1	2	3	4	5	6	7	8	9	10	11
1	LAND**			As per JE No.	15 Add.	173210 90790	No depreciation for land			
					TOTAL	264000	0	0	0	264000
2	BUILDINGS**	3056302.05	0.00	0.00	0.00	2883092	10% 288309	5% 0.00	288309	2594782
3	PLANT AND MACHINERY	2381751.60	0	84150	84150	2465902	238175	4208	242383	2223519
4	FURNITURE & FIXTURE	1105055.39	135280	14873	150153	1255208	124034	744	124778	1130431
5	OFFICE EQUIPMENTS	1828782.75	0	0	0	1828783	182878	0	182878	1645904
6	COMPUTER	94674.69	10650	122303	132953	227628	50% 52662	25% 30576	83238	144390
7	VEHICLES	412370.78	0	0	0	412371	10% 41237	0	41237	371134
	TOTAL:	8878937.26	145930	221326	367256	9336984	927295	35528	962823	8374160

Note : ** As per the Audit enquiry No.9 of 2004 /05 Audit, the Asset value of land and Building has been bifurcated

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



ANNEXURE TO SCHEDULE NO. 4 - FIXED ASSETS

Statement Showing the particulars of value of land and Building and depreciation account :

(in Rupees)

Sl. No.	Financial Year	Particulars	Value	Add to Building	Accumulated depreciation	Depreciation	Total Depreciation	Nett Value
1	2001/02	Land	264000.00	0.00	26400.00	23760.00	50160.00	213840.00
		Building	4240740.00	0.00	424074.00	381666.60	805740.60	3434999.40
		Total Land and Building	4504740.00	0.00	450474.00	405426.60	855900.60	3648839.40
2	2002 / 03	Land	213840.00	0.00	0.00	21384.00	21384.00	192456.00
		Building	3434999.40	124373.00	0.00	355937.24	355937.24	3203435.16
		Total Land and Building	3648839.40	124373.00	0.00	377321.24	377321.24	3395891.16
3	2003 / 04	Land	192456.00	0.00	0.00	19245.60	19245.60	173210.40
		Building	3203435.16	0.00	0.00	320343.51	320343.51	2883091.65
		Total Land and Building	3395891.16	0.00	0.00	339589.11	339589.11	3056302.05
4	2004 / 05	Land	173210.40	0.00	0.00	17321.00	17321.00	155889.40
		Building	2883091.65	0.00	0.00	288309.20	288309.20	2594782.45
		Total Land and Building	3056302.05	0.00	0.00	305630.20	305630.20	2750671.85
GRAND TOTAL		Land	843506.40	0.00	26400.00	81710.60	108110.60	735395.80
		Building	13762266.21	124373.00	424074.00	134256.55	1770330.55	12116308.66
		Total Land and Building	14605772.61	124373.00	450474.00	1427967.15	1878441.15	12851704.46

Abstract

1. Total depreciation	1878441.15
2. Total depreciation for building	1770330.55
3. Nett depreciation on land Charged off from 2001 / 02 to 2004 / 05	} 108110.60
4. Nett depreciation on Land from 2001 / 02 to 2003 / 04.	
	} 90789.60

Sd/-

Assistant Secretary (Accounts)
Non - Plan :: Coffee Board :: Bangalore.



COFFEE BOARD : NON-PLAN FUND :BANGALORE
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2005

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

(in Rupees)

Sl.No.	Particulars	Amount	
		Current Year	Previous Year
1	Advance for computer purchase	676229	0.00
2	Advance to rules negotiation committee	200000	0.00
3	Advance to Price Stabilization Fund	0	1000000.00
4	AG HBA	0	15300.00
5	CGHS	300	300.00
6	Closed units account	2789431	2829284.64
7	Computer advance	386135	0.00
8	Conveyance Purchase Advance	615446	454095.00
9	Co-operative Society	167157	167157.20
10	Court Attachment	4819	4819.00
11	Death Relief Fund	10000	10000.00
12	Electricity Deposit	349190	349190.00
13	EMD / Security Deposit	4480	4480.00
14	Festival Advance	126550	131350.00
15	Gas Deposit	16660	16660.00
16	GPF	17929	14929.00
17	Group Saving Linked Insurance	2360	2360.00
	TOTAL : C/o	5366686	4999924.84

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



COFFEE BOARD : NON-PLAN FUND : BANGALORE
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2005
SCHEDULE NO. 5 - CURRENT ASSETS, LOANS AND ADVANCES :

Sl.No.	Particulars	Amount	
		Current Year	Previous Year
	Total B / f	5366686	4999924.84
18	HDFC Recovery	1670	1670.00
19	House Building Advance	19778153	17931841.30
20	Income Tax (Others)	32127	42292.00
21	Interest accrued but not due	3778112	2187479.60
22	LTC Advance	0	14906.00
23	LTC /HT TA Advance	0	32394.00
24	Medical Advance	560802	506485.45
25	Milk Advance	2273724	1458231.20
26	Petro Card Advance	148264	103765.86
27	Postal Life Insurance	147	218.00
28	Recurring Deposit	9639	9639.00
29	Rent Deposit	120000	120000.00
30	Rent Receivable	2026950	1994700.00
31	Sales Tax Deposit	73592	5000.00
32	SBM Loan	27383	27383.00
33	Security Deposit		4449.00
34	Sundry Debtor (Credit Sales)	2428067	2821335.14
35	TA Advance	518262	33761.25
36	Telephone Deposit	53030	53030.00
37	Transfer of Sales Proceeds	242614	242614.00
	TOTAL	37439222	32591119.64

Sd/-

Assistant Secretary (Accounts)
Non Plan Fund : Coffee Board, Bangalore



COFFEE BOARD : NON-PLAN FUND :BANGALORE

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

A. CURRENT ASSETS AND RECEIVABLES

(in Rupees)

Sl.No.	Particulars	Amount	
		Current Year	Previous Year
1	GSLIS	180	0.00
2	IEBR Receivable	17976538	0.00
3	Imprest Loan	60000	0.00
4	Sales Tax	172289	0.00
	TOTAL	18209007	0.00

B. STOCK IN HAND

Sl.No.	Particulars	Amount	
		Current Year	Previous Year
1	Cleaning Material	2466	3439.00
2	Coffee Powder	159601	185544.72
3	Consumable	115879	136284.99
4	Disposable Cups	904	264.00
5	Gas / Kerosine	9556	13249.35
6	Gunny Bags	22970	37350.50
7	Mineral Water	1825	3879.00
8	Polythene Bags	29125	35997.29
9	Raw Coffee	691540	2426749.65
10	SS Coffee Filter	38105	56665.10
11	Sugar	10625	10046.78
	TOTAL	1082596	2909470.38

Sd/-

Assistant Secretary (Accounts)
Non Plan Fund : Coffee Board, Bangalore



COFFEE BOARD : NON-PLAN FUND : BANGALORE
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.2005

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

C. Closing Balances :

(in Rupees)

Sl.No.	Particulars	Amount	
		Current Year	Previous Year
1	Closing Balances As per statement	15595786	39092816.93
2	Cash in transit	1535700	1516202.80
	TOTAL	17131487	40609019.73
	GRAND TOTAL	73862312	76109609.75

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	37160528	37160528.25
	TOTAL	37160528	37160528.25

Sd/-

Assistant Secretary (Accounts)
 Non Plan Fund : Coffee Board, Bangalore



COFFEE BOARD : NON PLAN FUND : BANGALORE
INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 1.4.2004 TO 31.3.2005 (in Rupees)

Sl. No.		Schedule Number	Current year	Previous year
			(in Rs.)	
	INCOME			
1	Income from Sales/Services	7	30807095	29874568.24
2	Grants/Subsidies	8	130000000	125000000.00
3	Fees/Subscriptions			
4	Income from investments			
5	Income from Royalty, Publication etc.,			
6	Interest earned	9	1591158	1290454.80
7	Other Income	10	54231300	8320330.10
8	Increase /(decrease) in stock of Finished goods and works-in-progress	11	-1826875	838929.32
	TOTAL (A)		214802678	165324282.46
	EXPENDITURE			
1	Establishment Expenses	12	30354061	28740192.65
2	Administrative Expenses	13	173885648	115813972.10
3	Other Administrative Expenses			
4	Other recoveries and remittances			
5	Depreciation (Net total at the end - corresponding to schedule No. 4		962822	1024400.55
	TOTAL (B)		205202531	145578565.30
	Balance being excess of Expenditure over Expenditure (A - B)		9600147	19745717.16
	Transfer to Special Reserve (Specify each)			
	Transfer to / from General Reserve			
	BALANCE BEING SURPLUS CARRIED TO CORPUS/CAPITAL FUND		9600147	19745717.16
	CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS			

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Sd/-
Asst. Secretary (Accounts)
Non-Plan Accounts : Coffee Board, Bangalore

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

Sd/-
Director of Finance
Coffee Board, Bangalore



COFFEE BOARD : NON-PLAN FUND : BANGALORE
SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT AS ON 31.03.2005

SCHEDULE NO. 7 - INCOME FROM SALES AND SERVICES :

(in Rupees)

Sl.No.	Particulars	Amount	
		Current Year	Previous Year
1	Sale of Liquid Coffee	13850653	13489658.96
2	Sale of Coffee Powder	3655414	3999147.01
3	Sales of SS Coffee Filter	74496	79193.30
4	Sale of Mineral Water	100202	108221.90
5	Sale of Caterings / Biscuits	12746256	12125792.29
6	Sale of Raw Coffee	380074	72554.78
	TOTAL	30807095	29874568.24

SCHEDULE NO. 8 - GRANTS / SUBSIDIES :

(Irrevocable Grants & Subsidies Received)

Sl.No.	Particulars	Amount	
		Current Year	Previous Year
1	Central Government	130000000	125000000.00
	TOTAL	130000000	125000000.00

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



NON-PLAN FUND : COFFEE BOARD : BANGALORE
SCHEDULES FORMING PART OF INCOME AND EXPENDITURE A/C AS ON 31.03.2005

SCHEDULE NO. 9 - INTEREST EARNED :

Sl.No.	Particulars	Amount	
		Current Year	Previous Year
1	Interest	525	525.20
2	Accrued Interest but not due on HBA	1590633	1289929.60
	TOTAL	1591158	1290454.80

SCHEDULE NO. 10 - OTHER INCOME

Sl.No.	Particulars	Amount	
		Current Year	Previous Year
1	Prior Period Adjustments	20278405	0.00
2	AG's Office Rent	3408000	3408000.00
3	Application Fee	0	25700.00
4	Any Other Receipt	300259	0.00
5	Auction Hall Rent	112150	356900.00
6	ICTA Rent	54000	9000.00
7	KNNL Rent	3375000	3375000.00
8	Miscellaneous Receipt	197460	142774.00
9	Plan IEBR	26412880	0.00
10	Sale of Merchandise items	45146	0.00
	TOTAL C/O	54183300	7317374

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



NON-PLAN FUND : COFFEE BOARD : BANGALORE
SCHEDULE NO. 10 - OTHER INCOME

(in Rupees)

Sl.No.	Particulars	Amount	
		Current Year	Previous Year
	TOTAL : B / f	54183300	7317374.00
11	Van Parking Rent	48000	46000.00
12	Excess Consumption recovery	0	3565.20
13	Excess recovery	0	5460.00
14	Excess recovery of LTC	0	124.00
15	Export Permit	0	7000.00
16	Guest Room Rent	0	620.00
17	ICO Application	0	737400.00
18	Leave Salary Contribution	0	5880.00
19	Licence Fee	0	1067.00
20	Quarters Rent	0	7478.00
21	RCMC Forms	0	3100.00
22	Registration Fee	0	170000.00
23	Sale of Caps	0	80.00
24	Sale of CD Roms	0	6120.00
25	Sale of Coffee Act	0	2051.00
26	Vigilance Recovery	0	7010.90
	TOTAL	54231300	22955078.10

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





COFFEE BOARD :: NON - PLAN ACCOUNTS :: BANGALORE
SCHEDULES FORMING PART OF INCOME AND EXPENDITURE
A/C AS ON 31.03.2005

SCHEDULE NO. 11. INCREASE / DECREASE OF CONSUMABLE STOCKS :

(In Rupees)

Sl.No.	Particulars	Amount	
		Current Year	Previous Year
A.	Closing Stock as on 31.03.2005		
1.	Cleaning Materials	2466	3439.00
2.	Coffee Powder	159601	185544.72
3.	Consumable Articles	115879	136284.99
4.	Disposable Cups	904	264.00
5.	Gas / Kerosine Stock	9556	13249.35
6.	Gunny Bags	22970	37350.50
7.	Mineral Water	1825	3879.00
8.	Polythene Bags	29125	35997.29
9.	Raw Coffee	691540	2426749.65
10.	S.S. Coffee Filter	38105	56665.10
11.	Sugar	10625	10046.78
	TOTAL	1082596	2909470.38
B.	(Less) Opening Stock as on 1.4.2004		
1.	Cleaning Materials	3439	3249.30
2.	Coffee Powder	185545	163610.91
3.	Consumable Articles	136285	118882.50
4.	Disposable Cups	264	1667.00
5.	Gas / Kerosine Stock	13249	7346.00
6.	Gunny Bags	37351	60100.00
7.	Mineral Water	3879	6269.00
8.	Polythene Bags	35997	48367.18
9.	Raw Coffee	2426750	1652812.37
10.	S.S. Coffee Filter	56665	546.20
11.	Sugar	10047	7690.60
	TOTAL	2909471	2070541.06
	Net Stock	-1826875	838929.32

Sd/-

Assistant Secretary (Accounts)
Non-Plan Fund : Coffee Board, Bangalore

COFFEE BOARD : NON-PLAN FUND : BANGALORE
SCHEDULES FORMING PART OF INCOME AND EXPENDITURE A/C AS ON 31.03.2005

SCHEDULE NO. 12 - ESTABLISHMENT EXPENSES :

(in Rupees)

Sl.No.	Particulars	Amount	
		Current Year	Previous Year
1	Dearness allowance	3539335	8337658.00
2	Dearness Pay	3462125	0.00
3	Other Allowances	5463667	3401727.75
4	Pay of establishment	16386978	14289482.00
5	Pay of Officer	1501956	1155913.50
6	Bonus	0	1048567.00
7	EL Encashment	0	36712.00
8	LTC Actuals	0	20282.00
9	LTC /HT TA Actuals	0	114677.00
10	Pay and allowances	0	37472.00
11	Tution Fees	0	90200.00
12	Uniforms	0	207501.40
13	Pro-rata pension	0	230548.00
14	Retirement Gratuity	0	3930.00
	TOTAL	30354061	28974670.65

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



COFFEE BOARD : NON-PLAN FUND : BANGALORE
SCHEDULES FORMING PART OF INCOME AND EXPENDITURE A/C AS ON 31.03.2005

SCHEDULE NO. 13 - ADMINISTRATIVE EXPENSES :

(in Rupees)

Sl.No.	Particulars	Amount	
		Current Year	Previous Year
1	Advertisement & Publication	2000	160907.00
2	Agency Commission	34725	49190.00
3	Audit Fee	1000000	429180.00
4	Bonus	680646	0.00
5	Books and Periodicals	406556	522988.49
6	CEA /Tution Fee / Hostel Subsidy	74694	0.00
7	Hindi Teaching Scheme	69668	182694.50
8	Honorarium	23350	19740.00
9	Hospitality Expenses	291609	
10	Incidental	345456	1058748.15
11	Incidental ICD /ICH	726804	0.00
12	Leave Encashment	138501	0.00
13	Leave Salary Contribution	31443	0.00
14	Legal Charges	354170	379114.00
15	Fedility Guarantee Insurance	0	34781.00
16	Hospitality Expenses	0	138341.25
17	Logo Expenses	0	23250.00
18	Octori	0	23974.00
19	Repairs and Renovation	0	789073.60
20	Telephone Charges	0	116289.00
21	Purchase of Semi-permanent Articles	0	58672.75
	TOTAL : C/o	4179621	3986943.74

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



COFFEE BOARD : NON-PLAN FUND : BANGALORE
SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNTS AS ON 31.03.2005

SCHEDULE NO. 13 - ADMINISTRATIVE EXPENSES :

(in Rupees)

Sl.No.	Particulars	Amount	
		Current Year	Previous Year
	Total b/f	4179621	3986943.74
22	LTC Actuals	45254	
23	Maintenance of Building	1114232	1038616.50
24	Maintenance of Office Equipment	136261	59462.85
25	Maintenance of of Vehicle	812474	688315.23
26	Medical Reimbursement	1804594	1004617.46
27	Meeting Expenses	185835	46127.00
28	Overtime allowances	442766	346766.50
29	Pension Grants	135000000	80100000.00
30	Pension Contribution	106757	
31	Postage / Telegram / Communication	839801	729913.60
32	Printing and Stationery	1497876	1376099.45
33	PSF Expenditure	1139973	
34	Rent / Water / Electricity	5477640	2859685.07
35	Repairs and Maintenance of Office Equipment	105658	100523.55
36	TA of Board Members	804948	1702370.50
37	Tax and Insurances	12941	1956796.00
38	Trade Licence Fee	19963	
39	Training	140800	5500.00
40	Transport and Cooly Charges	331905	398946.40
41	Travelling Allowances	1297605	1850352.45
42	Uniform	267534	
	TOTAL	155764438	98251036.30

Sd/-

Assistant Secretary (Accounts)
Non-Plan Fund : Coffee Board, Bangalore



COFFEE BOARD : NON-PLAN FUND : BANGALORE
SCHEDULES FORMING PART OF INCOME AND EXPENDITURE A/C AS ON 31.03.2005

SCHEDULE NO. 13 - ADMINISTRATIVE EXPENSES :

(in Rupees)

Sl.No.	Particulars	Amount	
		Current Year	Previous Year
1	Purchase of Cleaning Materials	467261	607400.45
2	Purchase of Consumable	9099801	8349885.30
3	Purchase of Filter	68342	117677.00
4	Purchase of Gas / Kerosine	1659708	1617167.25
5	Purchase of Gunny bags	11506	
6	Purchase of Milk	1948839	2061009.55
7	Purchase of Mineral Water	13990	21041.00
8	Purchase of Polythene Bags	166835	
9	Purchase of Raw Coffee	3707172	3761063.00
10	Purchase of Sugar	977756	793214.25
	TOTAL	18121210	17328457.80
	GRAND TOTAL : ADMINISTRATIVE EXPENSES	173885648	115579494.10

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



COFFEE BOARD : NON-PLAN FUND : BANGALORE
STATEMENT SHOWING THE PARTICULARS OF OPENING BALANCE AS ON 1.4.2004 AND CLOSING
BALANCE AS ON 31.3.2005
(in Rupees)

Sl. No.	Name of the Unit	Opening Balance on 01.04.2004			Closing Balance as on 31.3.2005		
		Cash	Bank	Total Amount	Cash	Bank	Total Amount
I.	Promotional units						
	1. ICH, HO, Bangalore	11233.40	147944.89	159178.29	7746	250550	258296
	2. ICH, IISc, Bangalore	39066.20	221057.57	260123.77	31536	202357	233894
	3. ICH, Tirumala	9066.80	174672.21	183739.01	10604	159650	170255
	4. ICH, Chennai	18708.95	257968.35	276677.30	19992	280504	300496
	5. ICD, Mumbai	3097.45	121276.00	124373.45	3229	20187	23416
	6. ICH, Guruvayur	15211.35	488409.75	503621.10	24171	436884	461055
	7. ICH, Kolkata	6546.70	103655.54	110202.24	15567	70033	85600
	8. ICD, MG Road, Bangalore	5699.05	56427.36	62126.41	9995	84003	93998
	9. ICD, T'lane, New Delhi	1257.60	111720.44	112978.04	1164	152666	153830
	10. ICH, North Block, N. Delhi	30127.25	231122.00	261249.25	34078	484231	518309
	11. ICB, Parliament house	1178.90	159404.68	160583.58	4673	172118	176791
	12. ICR, Udyog Bhavan	11352.50	287738.70	299091.20	2100	609510	611610
	13. ICH, South Block	46805.80	186066.50	232872.30	14401	221101	235502
	TOTAL - 1	199351.95	2547463.99	2746815.94	179257	3143794	3323052
II.	Sub - Offices :						
	1. ADP, Kolkata	1528.00	6093.06	7621.06	6	7173	7179
	2. ADP, New Delhi	11115.05	97689.62	108804.67	574	63775	64349
	3. ADP, Mumbai	194.00	10106.00	10300.00	21	8435	8456
	TOTAL - 2	12837.05	113888.68	126725.73	601	79383	79984
	Total Promotional Units.	212189.00	2661352.67	2873541.67	179858	3223177	3403035



Name of the Unit	Opening Balance as on 01.04.2004			Closing Balance as on 31.3.2005		
	Cash	Bank	Total Amount	Cash	Bank	Total Amount
III. Head Office, Bangalore						
1. SBM 3139, Dr. Ambedkar Road, Bangalore	103167.98	7998499.53	8101667.51		0	0
2. CBI 84, Bangalore		9548.00	9548.00		0	0
3. CBI 154, New Delhi		48580.00	48580.00		48280	48280
4. IOB 5077, Contonment Br, Bangalore		1564042.00	1564042.00		6158568	6158568
5. SBM 3146, Dr. Ambedkar Road, Bangalore		445727.10	445727.10		1668676	1668676
6. SBM 4912, Dr. Ambedkar Road, Bangalore	55413.52	25994297.13	26049710.65	37488	4274740	4312227
7. Corporation Bank 1914			0.00		5000	5000
TOTAL - 3	158581.50	36060693.76	36219275.26	37488	12155263	12192751
Cash in Transit			1516202.80			1535700
TOTAL - 4	158581.50	36060693.76	37735478.06	37488	12155263	13728451
GRAND TOTAL	370770.50	38722046.43	40609019.73	217346	15378440	17131487

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



COFFEE BOARD : NON-PLAN FUND : BANGALORE
STATEMENT SHOWING THE PARTICULARS OF CASH IN TRANSIT AS ON 31.3.2005

(in Rupees)

Sl. No.	Name of the Unit	Previous Year	Cleared during 2004-05	Balance in Previous year	During 2004-05	Total Amount
1.	India Coffee Depot, MG Road, Bangalore	60000.00	60000.00	0.00	20000.00	20000.00
2.	India Coffee House, IISc, Bangalore	106000.00	75000.00	31000.00	64000.00	95000.00
3.	India Coffee House, Tirumala	427280.00	427280.00	0.00	503750.00	503750.00
4.	India Coffee House, Chennai	205000.00	180000.00	25000.00	50000.00	75000.00
5.	India Coffee House, Guruvayur	257287.00	194000.00	63287.00	258000.00	321287.00
6.	India Coffee House, Kolkata	225635.80	36000.00	189635.80	17027.58	206663.38
7.	India Coffee Depot, T'lane, New Delhi	90000.00	90000.00	0.00	122000.00	122000.00
8.	India Coffee Depot, Mumbai	125000.00	0.00	125000.00	67000.00	192000.00
9.	ADP, New Delhi	20000.00	20000.00	0.00	0.00	0.00
	TOTAL	1516202.80	1082280.00	433922.80	1101777.58	1535700.38

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



COFFEE BOARD : NON-PLAN FUND : BANGALORE
RECEIPTS AND PAYMENTS ACCOUNTS OF NON PLAN FUND FOR THE YEAR ENDED 31.03.2005
(For the period from 01.04.2004 to 31.03.2005)

Sl.No.	Receipts	Current year	Previous year
I.	Opening Balance		
	a) Cash in Hand	370770.50	542533.05
	b) Cash at Bank	38722046.43	17929337.42
	c) Cash in Transit	1516202.80	1669282.80
		40609019.73	20141153.27
II.	Grants Received		
	a) From Government of India	130000000.00	125000000.00
III.	Income on Investments	0.00	0.00
IV.	Interest Received	525.20	525.20
V.	Other Incomes (Specify)		
	a) Credit Sales	9941830.32	225134.40
	b) Sales/Services	21282621.47	20446733.56
	c) Other incomes	7686385.40	8126073.43
		38910837.19	28797941.39
VI.	a) PLAN - IEBR	30000000.00	
VII.	Any other Receipts		
	a) Pay bill recoveries & Remittances	4761.00	69144.20
	b) Other Receipts / remittances / transfers	31053.00	22104084.61
	c) Loans and Advances to staff	4506595.40	1928980.15
	d) Current assets / receivables	39853.90	25140.00
		4582263.30	24127348.96
	TOTAL	244102645.27	198066968.82

Sd/-

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

Sl.No.	Payments	Current year	Previous year
I.	Expenses :		
	a) Establishment Expenses	33165709.00	28162701.50
	b) Administrative Expenses		
	i). Administrative Expenses	37082297.63	37291816.43
	ii). Other Administrative Expenses	391371.99	234478.00
	iii). Pension Grants	135000000.00	80100000.00
		172473669.62	117626294.43
II.	Payments made against funds received from various projects :		
	a) Loans and advances to Staff & Others	6686788.95	8559531.01
		6686788.95	8559531.01
III.	Investments and Deposits made :		0.00
IV.	Expenditure on Fixed Assets :		
	a) Movable/Immovable/Permanent Articles		310000.00
	b) Fixed Assets	1043485.00	1090810.25
		1043485.00	1400810.25
V.	Finance Charges (Interest)		0.00
VI.	Other payments (Specify)		
	a) Pool fund loan repayment	10000000.00	
	b) Paybill recoveries / Adv. Account	3180.00	60724.20
	c) Other recoveries and remittances	2879558.00	1647887.70
	d) Advance Account	200000.00	
	e) Plan IEBR Expenditure	518768.00	
		13601506.00	1708611.90
VII.	Closing Balances :		
	a) Cash in Hand	217346.16	370770.50
	b) Bank Balances	15378440.16	38722046.43
	c) Cash In Transit	1535700.38	1516202.80
		17131486.70	40609019.73
	TOTAL	244102645.27	198066968.82

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 01.04.2004 TO 31.03.2005 FINAL ACCOUNT**

(In Rupees)

Sl.No.	Receipts	Amount	Amount
1.	OPENING BALANCE :		
	State Bank of Mysore, Dr. A.V. Br. Bangalore.	1,77,33,770.22	
2.	State Bank of India, J.C. Road, Bangalore	43,84,353.79	
3.	Syndicate Bank Gandhinagar, Bangalore	18,62,881.18	
4.	State Bank of Travancore, T.S.P. Road, Bangalore	17,32,926.77	
5.	Cash at Head Office, Bangalore	192.50	
	TOTAL	2,57,14,124.46	2,57,14,124.46
6.	PENSION CONTRIBUTION :		
	a) General Fund Non-Plan A/cs.		13,50,00,000.00
	b) Foreign Service		1,77,233.00
7.	Interest on S.B. Account		1,89,026.55
8.	Interest on Investment (Corpus Fund)		1,07,05,479.00
9.	INVESTMENT ACCOUNT : (Corpus Fund)		
	Head Post Office, Kalpetta		19,57,00,000.00
	TOTAL		36,74,85,863.01

Sl.No.	Payments	Amount	Amount
1.	Superannuation Pension	2,72,72,948.00	
2.	Family Pension	2,29,99,268.00	
3.	Retiring Pension	5,59,29,914.52	
4.	Invalid Pension	46,125.00	
5.	Retirement Gratuity	13,02,388.75	
6.	Death Gratuity	4,77,488.00	
7.	Commutation of Pension	18,70,433.00	
8.	Incidentals	1,17,829.25	
	TOTAL	11,00,16,394.52	11,00,16,394.52
	INVESTMENT ACCOUNT (Corpus Fund)		
1.	Head Post Office, Kalpetta		19,57,00,000.00
	CLOSING BALANCE		
1.	State Bank of Mysore, Dr. A.V. Br. Bangalore.	4,35,10,971.68	
2.	State Bank of India, J.C. Road, Bangalore	1,22,73,411.52	
3.	Syndicate Bank Gandhinagar, Bangalore	32,09,137.27	
4.	State Bank of Travancore, T.S.P. Road, Bangalore	27,75,783.77	
5.	Cash at Head Office, Bangalore	164.25	
	TOTAL		6,17,69,468.49
	TOTAL		36,74,85,863.01

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

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

Sd/-
Director of Finance
Coffee Board, Bangalore





COFFEE BOARD : BANGALORE
PROVIDENT FUND ACCOUNTS, BANGALORE
Balance Sheet As at 31-03-2005

(Revised) (in Rupees)

Sl.No.	Source of Funds	Amount	Total
1.	Opening Balance	87414917.00	
2.	Additions During the year		
	a) Subscriptions	23050066.00	
	b) Interest on Subscribers Account	6972373.00	
	Total (a+b)	30022439.00	
	TOTAL (1+2)	117437356.00	
3.	Less		
	a) Final Withdrawal	18440000.00	
	b) Final Settlement	1871400.00	
	c) Conversion	343121.00	
	TOTAL (a+b+c)	20654521.00	
	Less: Refund of Final Withdrawal	138000.00	
	Total (a+b+c) - (d)	20516521.00	
4.	NET FUND		96920835.00
	a) Income & Expenditure account	38809758.00	
	Less : Excess of Expenditure over Income	435540.00	
	TOTAL	38374218.00	
	TOTAL	38374218.00	38374218.00
	GRAND TOTAL		135295053.00
II.	Application of Funds		
	1. Investment Schedule		113236101.00
	2. Opening Balance	12865763.00	
	a) Loan to Subscribers	7986806.00	
	TOTAL	20852569.00	
3.	Less : Recoveries	7075643.00	
	TOTAL	13776926.00	
		13776926.00	13776926.00
4.	Receivables		3153792.00
	Closing Balance		5128234
	GRAND TOTAL		135295053.00

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

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

Sd/-
 Director of Finance
 Coffee Board, Bangalore



**COFFEE BOARD
PROVIDENT FUND ACCOUNTS, BANGALORE
INCOME & EXPENDITURE ACCOUNT -2004-05**

(Revised) (in Rupees)

Sl.No.	INCOME	Amount
1.	INCOME FROM INVESTMENTS	
A)	Received	5294974.00
B)	Accrued	1109433.00
C)	Interest on SB A/c	137175.00
	Excess of Expenditure Over Income	435540.00
	TOTAL	6977122.00
	EXPENDITURE	
II	Interest on Fund Balances	
A	GPF Interest Payable	6972373.00
B	Incidentals	2447.00
	Prior Period Adjustment	2302.00
	TOTAL	6977122.00

Sd/-

Asst. Secretary (PF)
Coffee Board, Bangalore

Sd/-

Dy. Director (Accounts)
Coffee Board, Bangalore

Sd/-

Director of Finance
Coffee Board, Bangalore



COFFEE BOARD : BANGALORE
PROVIDENT FUND ACCOUNTS
RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31.03.2005

(in Rupees)

Sl.No.	RECEIPTS	AMOUNT
I	Opening Balance	4336036.38
II	GPF Subscription	23050066
III	GPF Loan recoveries	7075643.00
IV	Investments	91236072.00
V	Interest received	6130934.54
VI	Interest from SBM Bangalore	137175.40
VII	Refund of Final Withdrawal	138000.00
	TOTAL	132103927.32
	PAYMENTS	
I	GPF Loan to subscriber	7986806.00
II	GPF Partial Withdrawals	18440000.00
III	GPF Final Settlement	1871400.00
IV	Incidentals	2447.00
V	Investment/Deposits	98675040.00
	Closing Balance	5128234.32
	TOTAL	132103927.32

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

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

Sd/-
Director of Finance
Coffee Board, Bangalore

**COFFEE BOARD : BANGALORE
PROVIDENT FUND ACCOUNTS**

PARTICULARS OF INVESTMENT OF PROVIDENT FUND ACCOUNT FOR THE YEAR 2004-05

Sl. No.	DEPOSITED WITH	Type	Date of		Amount	Int.Earned During the year
			Investment	Maturity		
1.	GPO, Bangalore	IVP	01.05.1999	01.05.2005	2600000	238044.00
2.	IOB, City Branch	FD	31.03.2004	01.04.2005	10000000	587578.00
3.	SBM, AV Branch	FD	05.04.2004	05.04.2005	1961061	103562.00
4.	SBM, AV Branch	FD	06.05.2004	07.05.2005	16000000	133590.00
5.	SBM, AV Branch	FD	01.03.2005	20.08.2005	6000000	31849.00
6.	UCO Bank, Jayanagar	FD	31.03.2005	29.09.2005	55500000	10720.00
7.	Andhra Bank, Gandhi Nagar	FD	31.03.2005	26.09.2005	10587520	2045.00
8.	Andhra Bank, Indira Nagar	FD	31.03.2005	26.09.2005	10587520	2045.00
	TOTAL				113236101	1109433

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

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

Sd/-
Director of Finance
Coffee Board, Bangalore





**COFFEE BOARD : BANGALORE
PROVIDENT FUND ACCOUNTS**

SCHEDULE FOR THE INTEREST RECEIVABLE ACCOUNT AS ON 31.03.2005

(in Rupees)

Sl.No.	Name of the Bank	Interest Receivable 2003-04	Interest Accrued 2004-05
1.	GPO, Bangalore	2042749	238044
2.	IOB, City Branch	1610	587578
3.	SBM, AV Branch		103562
4.	SBM, AV Branch		133590
5.	SBM, AV Branch		31849
6.	UCCO Bank, Jayanagar		10720
7.	Andhra Bank, Gandhi Nagar		2045
8.	Andhra Bank, Indira Nagar		2045
	TOTAL	2044359.00	1109433
	GRAND TOTAL		3153792.00

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

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

Sd/-
Director of Finance
Coffee Board, Bangalore



Accounting Policy

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. 6300 lakhs under GBS, Rs.15 lakhs under Market Access Initiative Scheme and 12.55 lakhs under Market Development Assistance were received during 2004-05.
2. The Government has operated
 - i) **Market Access Initiative Scheme and Market Development Assistance Scheme** through Coffee Board in addition to the funds released to the Coffee Board.
 - ii) a) The Government has sanctioned a sum of Rs. 44 lakh for the **Market Access Initiative Scheme** sponsored by Ministry of Commerce operated through Coffee Board during 2004-05. Out of the sanctioned amount of Rs. 44 lakh a sum of Rs. 15 lakhs was received towards this scheme as grants. The Board has provided a sum of Rs.29 lakhs as receivable from the Ministry of Commerce. However, a sum of Rs. 47.83 lakh was incurred towards this scheme during 2004-05.
 - ii) The Price Stabilisation Fund Trust is functioning under the Ministry of Commerce & Industry as a trust with the objective of safeguarding the interest of growers by providing financial relief through Coffee Board to them 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 Coffee Board is operating this account through Canara Bank, Infantry Road Branch, Bangalore. The asset of the Trust is not a part of the assets of the Coffee Board. The transactions of this fund were handled by M/s. Can bank Computer Services Ltd, Bangalore.
3. The Financial Statements of the Coffee Board are prepared on accrual basis, whereas, the Pension Account is being maintained on actual basis from the inception of Pension Fund i.e., 1962 and onwards.
4. The Payments incurred on advance for construction work / work in progress would be capitalized as and when the final settlement of the final bills.



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5. 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 OM No. G.20008/16/2003-B&A/466 dated 02.06.04.
 6. 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 on the closing stock of Broca Traps, Picking Mats etc., has been accounted at purchase price with the Development Loan and Subsidy Accounts.
The valuation on the closing stock has been accounted at average market price in the Plan Accounts.
 7. The Surplus funds of the Board are being deposited on the terms of Rule 35 of Coffee Rules 1955.
 8. Grouping and coding of the Board Transaction has since been implemented among the field units on trial basis during 2004-05 for effective implementation from 2005-06 and onwards.

DIRECTOR OF FINANCE



NOTE ON ACCOUNT

1. The Coffee Board received the following Gross Budgetary Support from the Government during 2004-05.

i) Plan Grants	: Rs. 2820.00 Lakhs
ii) Subsidy Grants	: Rs. 1780.00 Lakhs
iii) Plan NER	: Rs. 250.00 Lakhs
iv) NER Subsidy	: Rs. 150.00 Lakhs
v) Non-Plan	: Rs. 1300.00 Lakhs
Total	: Rs. 6300.00 Lakhs
vi) MAI Scheme	: Rs. 15.00 Lakhs
vii) MDA Scheme	: Rs. 12.55 Lakhs
Grand Total	: Rs. 6327.55 Lakhs

2. The Price Stabilisation Fund Trust balance as on 31.03.2005 is Rs. 20.94 lakhs, which is in the account at Canara Bank, Infantry Road Branch, Bangalore. No cash transaction has been effected under this account.
3. The funds under **Market Access Initiative Scheme and Market Development Assistance Scheme** have been accounted separately and accordingly incorporated in the Receipt & Payment Accounts and in Main Accounts of the board.
4. The Coffee Board is fully exempted from the purview of Income Tax vide Section 10 (29) of Income Tax Act 1961.
5. A Sum of Rs. 1.25 lakh was wrongly deducted towards TDS by M/s. HUDCO on the Pension Fund investment made in the past during 2004-05. Necessary correspondence has been made with the concerned authorities to get refund of the said amount.
6. The Settlement of the final bills for the construction of Coffee Complex at Chikmagalur is not yet effected. Hence, the expenditure incurred during 2004-05 has been accounted under Work-in-Progress.
7. Plan IEBR for Rs. 179 lakh has been provided as payable to Non-Plan as against Rs.180 lakh.



8. A sum of Rs.7.57 Lakhs balance amount as on 31.03.2005 has to be received back from the Price Stabilisation Fund Trust, a distinct scheme sponsored by the Ministry of Commerce.
9. A sum of Rs. 600 Lakhs loan Provided to Development Account during 2003-04 shown as due as 31-03.2005, but the like amount has since been transferred to Plan Accounts by Development Accounts during 2005-06.
10. The Sale of Broca Traps, Picking Mats, Seedlings etc., though accounted as income from sales in the previous years, these subsidiary sales has been adjusted in the concerned expenditure head in the Development Loan & Subsidy Account.
11. Rounding off to nearest rupee is effected in the Balance Sheet, in Income and Expenditure Account and in relevant Schedules of the Financial Statements.
12. A Sum of Rs. 230548.00 and Rs. 3930.00 expenditure in respect of Pro-rata Pension Contribution and Retirement Gratuity earlier shown under ``Other Establishment Expenditure`` in Non-Plan Account in Schedule 13 during 2003-04 accounts is now shown under the Group ``Establishment Expenses`` during 2004-05 in schedule 12.

DIRECTOR OF FINANCE



**AUDIT REPORT ON THE ACCOUNTS OF COFFEE BOARD,
GENERAL FUND, BANGALORE FOR THE YEAR 2004 - 2005**

1. INTRODUCTORY:

- 1.1 The Coffee Board, Bangalore was established as a Corporate Body 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.
- 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.
- 1.2 During 2004-05, the Board received Rs. 63.57 crore as grant-in-aid from Government of India. Out of the grant received during the year, the organisation could utilise Rs. 41.75 crore (Plan : Rs. 28.75 crore and Non-plan: Rs. 13.00 crore) leaving a balance of Rs. 21.82 crore (Plan : 21.82 crore and Non-plan : Nil) as unutilised grant as on 31 March 2005.
- 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. Balance Sheet

2.1 Liabilities

2.1.1 Current Liabilities and provisions - Rs. 9.56 crore

Non-inclusion of advance subscription received from subscribers towards "Indian Coffee" magazine resulted in understatement of liabilities to that extent.

In reply the Board stated (September 2005) that the same would be incorporated in the future year.



2.2 Assets

2.2.1. Fixed assets - 27.03 crore

a) The above is understated by Rs. 30.41 lakh due to non-inclusion of the value of Library books purchased during 2004-05. Correspondingly the revenue expenditure is overstated due to incorrect charging of the amount of purchase to expenditure.

In reply the Board stated (September 2005) that the same would be accounted in the next year accounts.

b. The Board has not maintained cash book in respect of bank account maintained for Price Stabilization Fund. Further the balance of Rs. 20.94 lakh as per bank scroll has not been included in the annual accounts resulting in understatement of assets to that extent.

In reply the Board stated (September 2005) that the transactions pertaining to Price Stabilization Fund account have been handled by M/s. Can Bank Computer Services and the maintenance of accounts lies with them. This has been brought out in the Accounting policy 2(ii) annexed to the accounts.

The reply is not acceptable as the above mentioned accounting policy of the Board is not correct. As per the generally accepted accounting principles all transactions of the Board should form part of the annual accounts and the Board should have included the balance of Price Stabilisation Fund in the Balance Sheet.

c. The closing balance included suspense payment of Rs. 2.82 lakh which had already been paid resulting in overstatement of bank balances to that extent.

In reply the Board stated (September 2005) that the settlement of suspense amount are under progress.

3. GENERAL

3.1 Non production of Registers

3.1.1 Non maintenance of asset register

A consolidated fixed asset register as at the end of March 2005 has not been maintained. Annual physical verification of assets has also not been conducted to identify unusable, obsolete, irreparable and condemned assets. Hence audit could not ensure the accuracy of the figures reflected under fixed assets in the annual accounts.



In reply the Board stated (September 2005) that the consolidated Asset Register will be produced during 2005-06.

3.1.2 The Board has not maintained subsidiary registers for staff advances like medical advance, pay advance, festival advance, contingency and TA advance. In the absence of these registers, audit could not ensure the correctness of the figures reflected under these advances.

In reply the Board stated (September 2005) that the consolidated register of advances will be maintained.

3.1.3 The consolidated register of buildings on rental basis has not been maintained. The figures exhibited as rent and advances paid towards rented buildings could not be ensured.

Further the break up for the expenditure of Rs. 57.86 lakh in respect of rent, water and electricity charges of Plan accounts was not furnished to audit.

In reply the Board stated (September 2005) that Rent register in respect of the offices functioning in rented buildings has been made at respective offices. Board further stated that the consolidated register will be maintained.

3.2 Suspense account

The Board had cleared credit suspense of Rs. 191.98 lakh by transfer to corpus fund of Plan accounts. No subsidiary ledgers/schedules were maintained / produced to verify the correctness of the amount transferred to corpus fund.

Further, suspense of Rs. 10.76 lakh under plan accounts remained uncleared from more than three years.

Details for the suspense amount of Rs. 102.10 lakh pertaining to Development Loan and Subsidy account were also not made available to audit. No details were furnished for Rs. 448.82 lakh reflected as interest receivable under Sr. Debtors.

In reply the Board stated (September 2005) that the liability of the Board has not been recorded properly as the accounts prior to 2000-01 were prepared in the format prescribed under Rule 34 of Coffee Rule, 1955. In order to arrive at a corpus in the new format Rs. 191.98 lakh was show as a liability.

The reply is not acceptable as the Board has to adopt correct figures with proper details in the annual accounts. The reply that the liability has not been recorded properly shows that the figures reflected is not correct.



3.3 Non rectification of adverse balances and non clearance of suspense

The following adverse balances in the Plan accounts had not been rectified and were exhibited as General suspense.

Head of account	Amount exhibited. (Rs. in lakh)
Income Tax (others)	1.07 Dr.
Conveyance purchase advance	0.25 Cr.
House building advance	0.89 Cr.
Mazdoor Advances	0.83 Cr.
Winter cloth Advance	0.11 Cr.

In reply the Board stated (September 2005) that these adverse balances would be analysed and rectified in 2005-06 accounts.

3.4 Pension Fund and Provident Fund

The accrued income of Rs. 75.08 lakh on the investment made out of the Pension and Provident funds was not brought to account due to non-preparation of Income and Expenditure Account and Balance Sheet.

Further the Board has not annexed the Pension Fund and Provident Fund accounts to the annual accounts.

In reply the Board stated (September 2005) that the preparations of Balance Sheet and Income and Expenditure Account of Pension fund is under consideration.

- 3.5 The following wrong credits and debits afforded to the Bank accounts of the Pension Fund were not rectified by the Bank authorities even after a lapse of several years.

Name of the Bank	Excess Debit Rs.	Excess Credit Rs.	Period of Misclassification
State Bank of Mysore	4,35,210	16,636	1997-98 to 2004-05
Syndicate Bank	15,312	105	2003-04 to 2004-05
State Bank of Travancore	79,302	8,715	2001-02 to 2004-05

In reply the Board stated (September 2005) that the reconciliation work is in progress.



3.6 Non reconciliation of Bank balances.

Reconciliation of a difference of Rs. 546.51 lakh as at the end of March 2005 between the Cash Book balance and Bank balance (Account No 3139, State Bank of Mysore) had not been carried out by the Board, in the absence of which audit could not ascertain the correctness of closing balance reflected in the accounts.

Though the Board stated (September 2005) that a copy of Bank reconciliation has been furnished, it was not produced to audit.

3.7 Non realisation of cheques remitted to Bank-Development Loan and subsidy account.

Cheques amounting to Rs. 8.35 lakh remitted to Bank for realization during periods prior to August 2004 had not been credited by the Bank as on date.

In reply the Board stated (September 2005) that the reconciliation of cash-in-transit at various banks is being taken up.

3.8 Internal audit wing (IAW)

1. Internal Audit Wing was functioning under the Director of Finance, who is the head of the accounting functions and was therefore not independent.
2. No training was imparted to the staff deployed to IAW.
3. Out of 91 unit offices under the administrative control of the Board (including the head office), only 23 units (i.e. 25 per cent) were covered by the IAW during the period under report.
4. Observations made in the Inspection Reports of the Internal Audit Wing mainly related to establishment matters. Deviations/lapses in the implementation of the Plan Schemes, on which major expenditure was incurred was not looked into. Thus IAW was not effective.

In view of the above, the Internal Audit Wing needs to be strengthened to make it more effective and also commensurate with the size and activities of the Board.

- 3.09 The Board revised the accounts at the instance of audit. The revised accounts were submitted on 2 September 2005. The effect of revision was that the assets and liabilities increased by Rs. 11.54 crore, excess of income over expenditure increased by Rs. 12.65 crore and the receipts and payments increased by Rs. 2.79 crore.



- 3.10 The net effect accounts due to the preceding paras is that assets as on 31 March 2005 were understated by Rs. 48.53 lakh and excess of income over expenditure as on 31 March 2005 was overstated by Rs. 30.41 lakh.

11.1. A. J. M. M. R.

PRINCIPAL ACCOUNTANT GENERAL (Civil & Comm.)
KARNATAKA

PLACE : BANGALORE
DATE : 18 OCTOBER 2005