

COCONUT DEVELOPMENT BOARD, KOCHI-11

ANNUAL ACCOUNTS FOR THE YEAR 2017-18

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COCONUT DEVELOPMENT BOARD, KOCHI - 11

Balance Sheet as at 31/03/2018

(Amount - ₹)

	Schedule	2017-2018	2016-2017
<u>CORPUS/CAPITAL FUND AND LIABILITIES</u>			
Corpus/Capital Fund	1	40,84,69,162.79	28,47,55,240.28
Current Liabilities and Provisions	2	14,74,93,408.08	37,01,14,406.00
TOTAL		55,59,62,570.87	65,48,69,646.28
<u>ASSETS</u>			
Fixed Assets	3	15,02,50,933.00	11,65,80,298.00
Current Assets, Loans, Advances etc.	4	40,57,11,637.87	53,82,89,348.28
TOTAL		55,59,62,570.87	65,48,69,646.28
Significant Accounting Policies	14		
Notes on Accounts	15		

**Sd/-
Finance Officer**

**Sd/-
Secretary**

**Sd/-
Chairman**

COCONUT DEVELOPMENT BOARD, KOCHI - 11
Income and Expenditure Account for the year ended 31/03/2018

(Amount - ₹)

	Schedule	2017-2018	2016-2017
<u>INCOME</u>			
Income from Sales/Services	5	7,37,49,226.37	6,43,92,839.00
Grants/Subsidies	6	1,88,22,68,069.61	1,22,27,00,999.36
Interest earned	7	25,94,596.00	27,51,246.99
Income from Royalty/Publication	8	8,58,965.00	4,25,456.00
Other Income	9	73,04,719.50	35,37,425.00
Stock of Publications, etc.	10	(56,41,924.36)	1,19,38,715.50
TOTAL (A)		1,96,11,33,652.12	1,30,57,46,681.85
<u>EXPENDITURE</u>			
Establishment Expenses	11	26,67,39,115.00	17,55,66,381.00
Other Administrative Expenses	12	2,29,82,448.31	1,90,38,357.06
Expenditure on Grants, Subsidies, etc.	13	1,55,19,08,881.30	1,08,65,13,810.87
Depreciation		1,21,36,104.00	1,36,84,549.00
TOTAL (B)		1,85,37,66,548.61	1,29,48,03,097.93
Balance being Income over Expenditure (A-B)		10,73,67,103.51	1,09,43,583.92
(Transferred to Corpus/Capital Fund)		10,73,67,103.51	1,09,43,583.92
Significant Accounting Policies	14		
Notes on Accounts	15		

Sd/-
Finance Officer

Sd/-
Secretary

Sd/-
Chairman

Schedule - 1

Coconut Development Board, Kochi - 11

Schedules forming part of Balance Sheet as at 31/03/2018

(Amount - ₹)

	2017-2018		2016-2017	
SCHEDULE 1 - <u>CORPUS/CAPITAL FUND</u>				
Balance at the beginning of the year	28,47,55,240.28		26,95,75,373.36	
<u>Add</u> : Amount utilized for acquisition of Fixed Assets	1,63,74,320.00		42,41,268.00	
	30,11,29,560.28		27,38,16,641.36	
<u>Less</u> : Book value of Assets disposed	27,501.00		4,985.00	
	30,11,02,059.28		27,38,11,656.36	
<u>Add</u> : Excess of Income over Expenditure	10,73,67,103.51		1,09,43,583.92	
		40,84,69,162.79		28,47,55,240.28
Balance at the year end		40,84,69,162.79		28,47,55,240.28

Sd/-
Secretary

Coconut Development Board, Kochi -11
Schedules forming part of Balance Sheet as at 31/03/2018

Schedule - 2

(Amount - ₹)

SCHEDULE 2 - CURRENT LIABILITIES AND PROVISIONS	2017-2018		2016-2017	
	<u>Outstanding Liabilities</u>			
Salaries and Allowances	1,12,29,043.00		81,45,247.00	
Pension	1,56,83,165.00		20,72,303.00	
Travelling Allowance	2,26,872.00		3,66,936.00	
Office Expenses	8,97,765.00		8,85,388.00	
Rent, Rates & Taxes	98,330.00		0.00	
Technology Demonstration	2,57,984.00		1,10,487.00	
Technology Mission	21,405.00		1,32,637.00	
Information Technology	17,59,732.00		96,77,307.00	
Integrated Farming	1,69,612.00		34,78,584.00	
Market Promotion and Statistics	65,844.00		1,49,045.00	
Technical Service	43,81,811.00		5,83,390.00	
Replanting and Rejuvenation	0.00		2,74,13,868.00	
Establishment of DSP Farms	85,641.00	3,48,77,204.00	0.00	5,30,15,192.00
<u>Other Current Liabilities</u>				
EMD/Security Deposit	43,40,457.60		18,19,570.00	
Unspent Grant-in-aid	10,43,61,169.48		31,08,19,744.00	
Advance for Seedlings	38,77,327.00		44,59,900.00	
GSLIS	37,250.00	11,26,16,204.08	0.00	31,70,99,214.00
Total		14,74,93,408.08		37,01,14,406.00

Sd/-
Secretary

Coconut Development Board, Kochi -11
Schedules forming part of Balance Sheet as at 31/03/2018

(Amount - ₹)

SCHEDULE 3 - FIXED ASSETS	Gross Block				Depreciation				Net Block		
	DESCRIPTION	Cost/Valuation at the beginning of the year 01.04.2017	Additions during the year	Deductions during the year	Cost/Valuation at the year end 31.03.2018	As at the beginning of the year 01.04.2017	For the current year	On deductions till the date of disposal	Total upto the year end 31.03.2018	As at the current year end 31.03.2018	As at the previous year end 31.03.2017
A. FIXED ASSETS											
1 LAND											
Free hold Land (TDC)	600000.00	0.00	0.00	600000.00	0.00	0.00	0.00	0.00	600000.00	600000.00	
2 BUILDINGS (10%)											
On freehold Land (TDC)	16281954.00	541050.00	0.00	16823004.00	9856976.00	642498.00	0.00	10499474.00	6323530.00	6424978.00	
On leasehold Land	149469222.00	258956.00	0.00	149728178.00	70371135.00	7909815.00	0.00	78280950.00	71447228.00	79098087.00	
Ownership Flats	9666877.00	0.00	0.00	9666877.00	5828851.00	383802.00	0.00	6212653.00	3454224.00	3838026.00	
3 FURNITURE&OFFICE EQUIPMENTS (10%)	11842366.00	666980.00	0.00	12509346.00	8316343.00	394445.00	0.00	8710788.00	3798558.00	3526023.00	
4 PLANT & MACHINERY											
1) PLANT & MACHINERY (15%)	1646620.00	0.00	0.00	1646620.00	1488869.00	23663.00	0.00	1512532.00	134088.00	157751.00	
2) VEHICLES (15%)	19862120.00	1130889.00	1763378.00	19229631.00	13371358.00	1059572.00	1735877.00	12695053.00	6534578.00	6490762.00	
3) COMPUTER PERIPHERALS (40%)	32687246.00	367696.00	0.00	33054942.00	31764199.00	460000.00	0.00	32224199.00	830743.00	923047.00	
4) LABORATORY EQUIPMENTS (20%)	14155986.00	0.00	0.00	14155986.00	10598108.00	525991.00	0.00	11124099.00	3031887.00	3557878.00	
5) OTHER ASSETS (15%)	27959320.00	3925076.00	0.00	31884396.00	24363430.00	736318.00	0.00	25099748.00	6784648.00	3595890.00	
TOTAL OF CURRENT YEAR	284171711.00	6890647.00	1763378.00	289298980.00	175959269.00	12136104.00	1735877.00	186359496.00	102939484.00	108212442.00	
PREVIOUS YEAR	280298014.00	4241268.00	367571.00	284171711.00	162637306.00	13684549.00	362586.00	175959269.00			
B. CAPITAL WORK-IN-PROGRESS									47311449.00	8367856.00	
TOTAL									150250933.00	116580298.00	

Sd/-
Secretary

Coconut Development Board, Kochi -11

Schedules forming part of Balance Sheet as at 31/03/2018

SCHEDULE 4 - CURRENT ASSETS, LOANS & ADVANCES	2017-2018		2016
A <u>Current Assets</u>			
1 Cash in hand and with various banks	29,09,62,054.73		41,33,31,551.78
2 Fund in Transit	6,00,000.00		15,03,701.00
3 Term Deposits	6,00,00,000.00	35,15,62,054.73	7,16,59,256.00
B <u>Loans, Advances and Other Assets</u>			
1 <u>Advances to staff</u>			
House Building Advance	11,75,580.00		6,87,290.00
Motor Car Advance	2,130.00		96,010.00
Scooter Advance	55,915.00		1,11,355.00
Computer Advance	1,09,555.00		2,00,995.00
Cycle Advance	280.00		5,980.00
Festival Advance	0.00	13,43,460.00	1,08,130.00
2 <u>Other Advances</u>			
Infrastructure and Administration	2,74,400.00		2,74,400.00
Deposit with Assam Consumer Disputes Redressal Commission, Guwahati	0.00		50,000.00
DSP Farms	88,000.00	3,62,400.00	88,000.00
3 <u>Rent Advances</u>			
Infrastructure and Administration		4,95,000.00	
C/o		35,37,62,914.73	

SCHEDULE 4 - <u>CURRENT ASSETS, LOANS & ADVANCES</u> (contd)	2017-2018		2016
B/f		35,37,62,914.73	
B. <u>Loans, Advances and Other Assets</u> (contd..)			
4 Accrued Interest on Term Deposits		2,66,301.00	
5 Stock of Publications, Seedlings etc.		1,26,03,350.14	
6 Penal Interest receivable from Department of Agriculture, Govt. of Tamilnadu		28,34,095.00	
7 Grant in aid to Bidhan Chandra Krishi Viswavidyalaya, West Bengal		0.00	
8 Amount due from Directorate of Cashewnut & Cocoa Development		0.00	
9 Deposit for Works		3,62,44,977.00	
Total (A+B)		40,57,11,637.87	

Schedule - 5**Coconut Development Board, Kochi - 11**Schedules forming part of Income and Expenditure Account for the year ended 31/03/2018

(Amount - ₹)

	2017-2018	2016-2017
<u>SCHEDULE 5 - INCOME FROM SALES/SERVICE</u>		
Sale of Seedlings	5,04,89,481.50	4,11,68,816.00
Sale of Farm Produce	1,75,44,495.00	1,73,29,022.00
Application Fee	2,45,087.00	2,05,410.00
Guest Room Rent	1,68,275.00	1,58,375.00
Technology Transfer Fee	95,500.00	3,62,500.00
Analytical Fee	8,88,914.87	6,51,202.00
CPS/CPF Registration Fee	2,40,590.00	2,96,950.00
RCMC Fee	29,45,900.00	32,45,000.00
Training Fee	5,46,250.00	3,61,600.00
Neera and Neera Products	4,22,811.00	4,31,844.00
AFS Sales	1,61,922.00	1,82,120.00
Total	7,37,49,226.37	6,43,92,839.00

Sd/
Secretary

Schedule - 6**Coconut Development Board, Kochi - 11**

Schedules forming part of Income and Expenditure Account for the year ended 31/03/2018

(Amount - ₹)

	2017-2018	2016-2017
SCHEDULE 6 - GRANTS/SUBSIDIES		
Grant from Government of India received during the year	1,96,00,00,000.00	1,28,69,00,000.00
<u>Add</u> : Unspent Grant utilized during the year	0.00	25,08,62,011.36
	1,96,00,00,000.00	1,53,77,62,011.36
<u>Less</u> : Amount utilized for acquisition of Fixed Assets	1,63,74,320.00	42,41,268.00
<u>Less</u> : Unspent Grant-in-aid	6,13,57,610.39	31,08,19,744.00
Total	1,88,22,68,069.61	1,22,27,00,999.36

Sd/-
Secretary

Schedule - 7

Coconut Development Board, Kochi - 11

Schedules forming part of Income and Expenditure Account for the year ended 31/03/2018

(Amount - ₹)

	2017-2018	2016-2017
<u>SCHEDULE 7 - INTEREST EARNED</u>		
Interest on Term Deposits	17,93,850.00	16,59,256.00
<u>Add</u> : Accrued during the year	2,66,301.00	4,80,521.00
	20,60,151.00	21,39,777.00
<u>Less</u> : Accrued during the previous year	4,80,521.00	2,68,333.00
	15,79,630.00	18,71,444.00
Interest on HBA	9,53,656.00	8,11,347.00
Interest on Car Advance	13,000.00	3,488.00
Interest on SB A/c	0.00	6,770.99
Interest on Scooter Advance	25,485.00	24,451.00
Interest on Computer Advance	22,825.00	33,746.00
Total	25,94,596.00	27,51,246.99

Sd/-
Secretary

Schedule - 8

Coconut Development Board, Kochi-11

Schedules forming part of Income and Expenditure Account for the year ended 31/03/2018

(Amount - ₹)

	2017-2018	2016-2017
SCHEDULE 8 - <u>INCOME FROM ROYALTY/PUBLICATIONS</u>		
Income from Publications	8,58,965.00	4,25,456.00
Total	8,58,965.00	4,25,456.00

Sd/-
Secretary

Schedule - 9**Coconut Development Board, Kochi - 11**

Schedules forming part of Income and Expenditure Account for the year ended 31/03/2018

(Amount - ₹)

	2017-2018	2016-2017
<u>SCHEDULE 9 - OTHER INCOME</u>		
Licence Fee	43,219.00	63,469.00
Miscellaneous Receipts	42,57,336.50	27,25,539.00
Amount paid to Bidhan Chandra Krishi Vidyalaya, West Bengal - written back	0.00	6,51,770.00
Sale of Vehicle	1,44,087.00	46,647.00
Deposits with Assam Consumers Dispute Redressal Commission - written back	0.00	50,000.00
Road Tax (Tractor Madhepura)	25,982.00	0.00
Penal Interest due from Department of Agriculture, Govt. of Tamilnadu	28,34,095.00	0.00
Total	73,04,719.50	35,37,425.00

Sd/-
Secretary

Schedule - 10**Coconut Development Board, Kochi - 11**

Schedules forming part of Income and Expenditure Account for the year ended 31/03/2018

(Amount - ₹)

	2017-2018	2016-2017
SCHEDULE 10 - STOCK OF PUBLICATIONS, COCONUT SEEDLINGS, COCONUTS etc.		
Publications	5,21,800.00	8,36,778.00
Coconut Seedlings	1,15,83,516.00	1,67,44,657.00
Coconuts	4,38,939.00	1,68,503.00
Neera and Neera Products	59,095.14	4,95,336.50
Total	1,26,03,350.14	1,82,45,274.50
Decrease in Stock	(5,641,924.36)	

Sd/-
Secretary

Schedule - 11

Coconut Development Board, Kochi - 11

Schedules forming part of Income and Expenditure Account for the year ended 31/03/2018

(Amount - ₹)

		2017-2018	2016-2017
SCHEDULE 11 - <u>ESTABLISHMENT EXPENSES</u>			
Salaries & Allowances	17,61,48,612.00		
<u>Add</u> : Outstanding for current year	1,12,29,043.00		
	18,73,77,655.00		
<u>Less</u> : Outstanding for previous year	81,45,247.00	17,92,32,408.00	13,30,08,219.00
Pension	6,34,09,009.00		
<u>Add</u> : Outstanding for current year	1,56,83,165.00		
	7,90,92,174.00		
<u>Less</u> : Outstanding for previous year	20,72,303.00	7,70,19,871.00	3,48,93,638.00
Travelling Allowance	1,06,26,900.00		
<u>Add</u> : Outstanding for current year	2,26,872.00		
	1,08,53,772.00		
<u>Less</u> : Outstanding for previous year	3,66,936.00	1,04,86,836.00	76,64,524.00
Total		26,67,39,115.00	17,55,66,381.00

Sd/-
Secretary

Schedule - 12

Coconut Development Board, Kochi - 11

Schedules forming part of Income and Expenditure Account for the year ended 31/03/2018

(Amount - ₹)

		2017-2018	2016-2017
SCHEDULE 12 - <u>OTHER ADMINISTRATIVE EXPENSES</u>			
Office Expenses	2,06,08,665.31		
<u>Add: Outstanding for current year</u>	<u>8,97,765.00</u>		
	2,15,06,430.31		
<u>Less: Outstanding for previous year</u>	<u>8,85,388.00</u>		
<u>Less: Due from Directorate of Cashewnut Development</u>	<u>5,71,968.00</u>	2,00,49,074.31	1,64,60,283.06
Publications		1,42,730.00	1,10,090.00
Rent, Rates and Taxes	26,50,922.00		
<u>Add: Advance adjusted against rent</u>	<u>41,392.00</u>		
<u>Add: Outstanding for current year</u>	<u>98,330.00</u>	27,90,644.00	24,67,984.00
Total		2,29,82,448.31	1,90,38,357.06

Sd/-
Secretary

Schedule - 13

Coconut Development Board, Kochi - 11

Schedules forming part of Income and Expenditure Account for the year ended 31/03/2018

(Amount - ₹)

		2017-2018	2016-2017
SCHEDULE 13 - EXPENDITURE ON GRANTS, SUBSIDIES ETC.			
Establishment of DSP Farms	2,22,19,022.00		
<u>Add:</u> Outstanding for current year	85,641.00	2,23,04,663.00	3,17,64,267.00
Establishment of Regional Coconut Nursery		2,71,70,752.00	50,00,000.00
Production and Distribution of Hybrids		0.00	18,00,000.00
Aid to Registered/Approved/Private Nurseries		30,87,546.00	21,59,188.00
Project for Expansion of Area under Coconut		2,18,63,798.50	1,71,49,574.00
Integrated Farming for Productivity Improvement	69,97,56,681.00		
<u>Add:</u> Outstanding for current year	1,69,612.00		
	69,99,26,293.00		
<u>Less:</u> Outstanding for previous year	34,78,584.00	69,64,47,709.00	44,28,25,174.00
Technology Demonstration	67,34,845.00		
<u>Add:</u> Outstanding for current year	2,57,984.00		
	69,92,829.00		
<u>Less:</u> Outstanding for previous year	1,10,487.00	68,82,342.00	27,13,424.00
Market Promotion & Statistics	1,02,17,971.00		
<u>Add:</u> Outstanding for current year	65,844.00		
	1,02,83,815.00		
<u>Less:</u> Outstanding for previous year	1,49,045.00	1,01,34,770.00	63,62,425.00
Information Technology	8,22,47,284.80		
<u>Add:</u> Outstanding for current year	17,59,732.00		
	8,40,07,016.80		
<u>Less:</u> Outstanding for previous year	96,77,307.00	7,43,29,709.80	6,38,88,661.00
C/o		86,22,21,290.30	57,36,62,713.00

Coconut Development Board, Kochi - 11

Schedules forming part of Income and Expenditure Account for the year ended 31/03/2018

(Amount - ₹)

		2017-2018	2016-2017
SCHEDULE 13 - EXPENDITURE ON GRANTS, SUBSIDIES ETC. (contd.)			
B/f		86,22,21,290.30	57,36,62,713.00
Technology Mission on Coconut	14,33,91,518.00		
<u>Add: Outstanding for current year</u>	21,405.00		
	14,34,12,923.00		
<u>Less: Outstanding for previous year</u>	1,32,637.00	14,32,80,286.00	8,51,57,203.00
Nurseries attached to DSP Farms (from receipts)		0.00	3,58,64,431.00
Administration and Technical Services	2,87,00,131.00		
<u>Add: Outstanding for current year</u>	43,81,811.00		
	3,30,81,942.00		
<u>Less: Outstanding for previous year</u>	5,83,390.00	3,24,98,552.00	1,02,53,529.00
Replanting and Rejuvenation of Coconut	53,70,03,518.00		
<u>Less: Outstanding for previous year</u>	2,74,13,868.00	50,95,89,650.00	37,29,83,992.00
Coconut Palm Insurance		32,50,000.00	27,50,000.00
Kera Suraksha Insurance Scheme		3,13,558.00	6,14,808.87
C/o		1,55,11,53,336.30	1,08,12,86,676.87

Coconut Development Board, Kochi - 11

Schedules forming part of Income and Expenditure Account for the year ended 31/03/2018

(Amount - ₹)

	2017-2018	2016-2017
SCHEDULE 13 - EXPENDITURE ON GRANTS, SUBSIDIES ETC.		
B/f	1,55,11,53,336.30	1,08,12,86,676.87
Field Research Centre	0.00	511,501.00
CIT Vazhakulam, Training Expenses	1,03,775.00	1,86,323.00
New Coconut Orchards	0.00	45,29,310.00
Grant in aid to Bidhan Chandra Krishi Viswavidyalaya - West Bengal - written off	6,51,770.00	0.00
Total	1,55,19,08,881.30	1,08,65,13,810.87

Sd/-
Secretary

SCHEDULE No.14

COCONUT DEVELOPMENT BOARD, KOCHI-11

Significant Accounting Policies Disclosed

The following are the significant accounting policies adopted by the Board in preparing the final accounts for the year 2017-18:

1. AS 2 'Accounting for Inventories'

Closing Stock/Inventory has to be either valued at cost or at net realizable value whichever is less. Since the Board is maintaining the stock/inventories on breakeven basis, the same is valued at cost price and disclosed accordingly.

2. AS 10 'Property, Plant and Equipment'

From the year 2016-17 onwards, the Board adopted computation of depreciation on fixed assets at the rates as provided in Income Tax Rules, 1962 and a comparison is depicted as follows:

	Previous Year	Current Year
Building	10	10
Motor Vehicle	15	15
Furniture and Office Equipments	10	10
Computer and Accessories	60	40
Plant and Machinery	15	15
Laboratory Equipments	20	20
Other Assets	15	15

Assets individually costing ₹10,000/- and above have been capitalized.

3. AS 12 'Accounting for Government Grants'

Government Grant received by an enterprise has to be recognized only when there is a reasonable assurance that the enterprise will comply with the conditions attached to the Grant. The Grant from Government is in the nature of income to the Board. The Board has complied with the conditions stipulated for which the Grant has been released.

4. AS 15, 'Accounting of Retirement Benefits in the Financial Statements'

Provision for liability towards Gratuity and Accumulated Leave Encashment needs to be accounted up to the year end on Actuarial basis. Since the Board has not conducted actuarial valuation of liabilities for Gratuity and Accumulated Leave Encashment, no such provision has been made in the books of accounts as on 31.03.2018, as envisaged in AS 15.

5. The Board is not having any Non Plan Schemes. The establishment expenses of the Board are coming under Plan head.
6. The figures for previous year are re-grouped and rearranged, wherever necessary to suit current year layout.
7. The Board follows accrual basis of accounting in preparing books of accounts.

Sd/-
Secretary

SCHEDULE No.15

COCONUT DEVELOPMENT BOARD, KOCHI-11

Notes to and forming part of the Accounts for the year 2017-18

1. The Coconut Development Board is an autonomous body under the Ministry of Agriculture and Farmers Welfare, Government of India enacted by Parliament under Section 5 of the Coconut Development Board Act of 1979. The Board is fully funded by Government of India through Grants-in-aid and is not engaged in any trading activity and no tax on income is paid on its surplus. The surplus funds are either adjusted against Grants-in-aid or utilized for implementation of the approved schemes of the Board with the prior approval of the Government of India.
2. As per MIDH guidelines, the budgetary support for the Board's existing Demonstration cum Seed Production Farms is ₹27.00 lakh whereas support for new Farms, the support is ₹25.00 lakh per annum. The balance amount of the expenses of the DSP Farms is being met from the receipts of the Board.
3. During the current year, expenditure were met by the DSP Farms from Grant-in-aid and the receipts of the Board as detailed hereunder:

Sl. No.	Name of the Farm	Expenditure from Grant (₹)	Expenditure from Receipts (₹)	Total (₹)
1.	DSP Farm, Abhayapuri	15,58,292.00	0.00	15,58,292.00
2.	DSP Farm, Kondagaon	13,14,354.00	0.00	13,14,354.00
3.	DSP Farm, Madhepura	10,87,604.00	0.00	10,87,604.00
4.	DSP Farm, Pitapally	27,00,000.00	1,01,456.00	28,01,456.00
5.	DSP Farm, Vegiwada	25,21,092.00	0.00	25,21,092.00
6.	DSP Farm, Neriamangalam	27,00,000.00	9,35,750.00	36,35,750.00
7.	DSP Farm, Mandya	27,00,000.00	23,91,791.00	50,91,791.00
8.	DSP Farm, Palghar	27,00,000.00	10,74,313.00	37,74,313.00
9.	DSP Farm, Dhali	27,00,000.00	9,96,175.00	36,96,175.00
10.	DSP Farm, Hichachara	27,00,000.00	58,77,635.00	85,77,635.00
Total		2,26,81,342.00	1,13,77,120.00	3,40,58,462.00

4. During the year, the Board received an amount of ₹196.00 crores (₹128.69 crores in 2016-17) as Grant-in-aid from the Ministry of Agriculture and Farmers Welfare, Government of India. The expenditure of the Board during the year 2017-18 is ₹189.86 crores (₹122.92 crores in 2016-17).

The details of Grant-in-aid received for the schemes under "Mission for Integrated Development of Horticulture" during the year are as under:

Sl. No.	Sanction No. and Date	Amount (₹)
1.	F.4-13/2017-MIDH(CDB) dated 03.05.2017	98,00,00,000.00
2.	F.4-13/2017-MIDH(CDB) dated 15.11.2017	49,00,00,000.00
3.	F.4-13/2017-MIDH(CDB) dated 23.01.2018	49,00,00,000.00
Total		196,00,00,000.00

5. The unspent Grant-in-aid available with the Board as on 01.04.2017 was ₹31.08 crores of which ₹20.64 crores was under Scheduled Caste Sub Plan and ₹10.44 crores was under Tribal Sub Plan. This unspent Grant-in-aid was surrendered to Government of India on 20.10.2017. During the year 2017-18, the Grant-in-aid received from Government of India was ₹196.00 crores of which ₹163.00 crores was for General Schemes, ₹25.00 crores for Scheduled Caste Sub Plan and ₹8.00 crores for Tribal Sub Plan. The expenditure of the Board during the year was ₹189.86 crores of which ₹162.53 crores was for General Schemes, ₹19.33 crores under Scheduled Caste Sub Plan and ₹8.00 crores under Tribal Sub Plan leaving an unspent balance of ₹0.47 crores under General Schemes and ₹5.67 crores under Scheduled Caste Sub Plan totaling to ₹6.14 crores.

In addition to the above during the year 2017-18 an amount of ₹3.56 crores under General Schemes, ₹0.27 crores under Scheduled Caste Sub Plan and ₹0.46 crores under Tribal Sub Plan was also realized from various State Governments and other agencies as Unspent Grant-in-aid. The total unspent Grant-in-aid as on 31.03.2018 was ₹10.43 crores.

6. The Board is implementing various schemes such as Establishment of DSP Farms, Information and Information Technology, Expansion of Area under Coconut, Technology Demonstration, Market Promotion and Statistics, Technology Mission on Coconut, Technical Services, Coconut Palm Insurance Scheme and Kera Suraksha Insurance Scheme directly. The Schemes "Integrated Farming, Replanting & Rejuvenation of Coconut Gardens and Regional Coconut Nursery" are being implemented through various State Governments and the Board directly.
7. The Head Office building at Kochi, Regional Office building at Bangalore and Patna, the buildings at various DSP Farms are constructed on lands leased by the Government of India (for HO building) and State Governments (for Regional Office, Bangalore, Patna and all DSP Farms buildings). However the Pilot Testing Plant of the Board at Vazhakulam in Kerala State is constructed on a land owned by the Board (the title deed of the same is yet to be executed). The Board is also owned a Technology/Information/Training Centre and two Trainees Hostels at Guwahati freehold. The extent of leased land in possession of the Board at various DSP Farms is as under:

Mandya	-	20.00 Hectares
Abhayapuri	-	40.00 Hectares
Madhepura	-	35.15 Hectares
Kondagaon	-	40.00 Hectares
Vegiwada	-	71.80 Hectares
Neriamangalam	-	20.00 Hectares
Pitapally	-	43.00 Hectares
Palghar	-	40.00 Hectares
Dhali	-	26.53 Hectares
Hichachara	-	22.00 Hectares

The costs of development expenses of the above Farms (plantation expenses) were not capitalized.

8. The Board possesses a stock of priced publications worth ₹5,21,800/-, coconut seedlings worth ₹1,15,83,516/-, coconuts worth ₹4,38,939/- and Neera and Neera Products worth ₹59,095.14 as on 31.03.2018. The Stock is valued at cost price of the products.

9. The Area Expansion Programme account is maintained by the various unit offices of the Board. This account is compiled, extracted and incorporated from the figures depicted in the Trial Balances obtained from the respective Drawing and Disbursement Officers of these unit offices.
10. During the year, out of ₹8.94 crores released/revalidated under the Scheme 'Integrated Farming', the Board has received utilization certificates for an amount of ₹2.98 crores from the State Governments. The State-wise details of utilization are as under:

Sl. No.	State	UC furnished by the States (₹ in lakhs)
1.	Tamilnadu	97.198
2.	Andhra Pradesh	43.750
3.	Andaman & Nicobar Islands	23.130
4.	Puducherry	15.925
5.	Karnataka	42.882
6.	Meghalaya	25.472
7.	Mizoram	38.825
8.	Gujarat	11.600
Total		298.782

11. The Board incurred an expenditure of ₹1.08 lakh in foreign currencies during the year.
12. The Board had purchased laboratory equipments costing ₹9.27 lakh on 14.07.2001 for its Technology Development Centre, Vazhakulam, Aluva from M/s. Pelican Bio Innovations (Pvt.) Ltd., Chennai. Since the equipments were found defective, the equipments were sent back to the supplier on 28.01.2002 for repair and the same was not returned to the Board till date. A case was filed by the Board before the Principal Sub Court, North Paravur, Ernakulam and subsequently was decreed in favour of the Board with a direction to the supplier M/s. Pelican Bio Innovations (Pvt.) Ltd., Chennai to refund an amount of ₹13.54 lakh together with 6% interest per annum. However the amount is still pending realization.

13. An amount of ₹6,00,000/- transferred to Regional Office, Guwahati on 27.03.2018 was not received in the above office till 31.03.2018 and hence the above transfer is shown as "funds in transit" in the books of accounts.
14. The Board had released subsidies to various organizations/beneficiaries under the project 'Technology Mission on Coconut'. During the year 2005-06, the Board released an amount of ₹6,51,770/- to the Chancellor, Bidhan Chandra Krishi Viswavidhyalaya, an institution situated in West Bengal and in the same year, the Board had shown it as expenditure by charging to Income and Expenditure Account. Since the above institution has not submitted utilization certificate and other relevant documents and as directed by the audit in SAR 2015-16, the Board has reversed the expenditure by treating it as revenue to the Income and Expenditure Account for the year ended 31.03.2017 and is shown under Current Assets, Loans and Advances in the Balance Sheet as on 31.03.2017. During the year 2017-18, the above organization submitted the utilization certificate and refunded the balance amount to the Board. Accordingly the amount of ₹6,51,770/- is shown as expenditure for the year 2017-18.
15. The Board had deposited an amount of ₹50,000/- on 07.07.2015 with Assam State Consumers Disputes Redressal Commission, in connection with consumer cases No.94/2013 and 95/2013 and shown as expenditure for the year 2015-16. Since the matter was pending before the Commission and as directed by the audit in SAR 2015-16, the Board has reversed the expenditure and recognized as revenue for the year ended 31.03.2017 and shown under Current Assets, Loans and Advances for the year ended 31.03.2017. The above deposit was refunded by the Commission during the year 2017-18.
16. The Board is eligible for a penal interest for ₹28.34 lakh from the Department of Agriculture, Government of Tamilnadu as stipulated in the terms and conditions No.13 and 14 of the MOU executed for the implementation of the project "Control of Eriophid Mite in Coconut (Technology Mission on Coconut)". This has resulted in understatement of Income and Current Assets, Loans & Advances to the extent of ₹28.34 lakh. Accordingly, the Board has recognized income to the tune of ₹28.34 lakh as penal interest receivable (other income) and shown under Current Assets, Loans & Advances during the year under audit 2017-18. This is in compliance with B(a) of SAR for the year 2016-17.

17. In the year 2016-17, the Board has claimed ₹25,982/- being registration fee for new tractor purchased, under revenue expenditure. However, during the year 2017-18, the above amount has been capitalized and corresponding change has been brought in the Income & Expenditure Account. This is in compliance with A2(i) of SAR for the year 2016-17.

Sd/-
Secretary

COCONUT DEVELOPMENT BOARD, KOCHI - 11
Receipts and Payments Account for the year ended 31/03/2018

(Amount - ₹)

Receipts	2017-18	2016-17	Payments	2017-18	2016-17
<u>Opening Balances</u>			<u>Infrastructure & Administration</u>		
<u>Headquarters</u>			<u>Salaries</u>		
State Bank of India, Ernakulam	28,71,69,569.53	32,05,25,835.67	Pay of Officers & Establishment	9,53,75,405.00	4,47,86,217.00
Term Deposits	7,16,59,256.00	2,00,00,000.00	Dearness Allowance	1,92,72,304.00	5,81,25,484.00
State Bank of India	76,614.00	7,300.00	House Rent Allowance	1,37,82,908.00	81,27,682.00
Pension Fund A/c	18,460.49	28,752.50	Bonus	12,24,640.00	18,75,203.00
Rejuvenation - State Bank of India	4,85,66,972.50	1,99,87,549.00	Deputation Duty Allowance	43,607.00	19,551.00
- Union Bank of India	44,248.00	44,248.00	Leave Travel Concession	12,42,325.00	11,25,821.00
- IDBI	0.00	7,46,572.16	Medical Reimbursement	26,56,227.00	16,46,577.00
- Indian Bank	0.00	11,61,352.00	Overtime Allowance	0.00	6,799.00
- Canara Bank	3,72,28,206.00	16,94,470.00	Transport Allowance	76,18,129.00	76,60,082.00
- Kerala Gramin Bank	59,97,313.00	19,60,901.00	Children Education Allowance	12,77,316.00	19,50,342.00
- South Indian Bank	1,28,607.00	9,83,607.00	Washing Allowance	21,870.00	73,436.00
- Federal Bank	1,63,808.00	8,08,395.00	Night Duty Allowance	17,309.00	42,333.00
- HDFC	47,48,500.00	0.00	Special Compensatory Allowance	2,87,716.00	2,75,981.00
<u>CIT Aluva</u>			Arrears of pay	2,13,61,116.00	0.00
State Bank of India, Aluva	9,97,092.00	7,06,816.00	Dress Allowance	2,45,000.00	0.00
Training Account Vazhakulam	6,13,150.00	4,38,240.10	Special Duty Allowance	10,16,787.00	6,22,754.00
Neera Account	8,20,409.70	7,10,962.90	Tribal Area Allowance	65,689.00	27,574.00
Allahabad Bank (CPIS)	37,94,456.42	22,87,760.42	Island Allowance	96,632.00	54,117.00
<u>Regional Offices</u>			Pension Contribution	21,67,385.00	15,61,303.00
Bengaluru	37,07,851.00	2,637,095.00	Leave encashment	83,76,247.00	55,90,736.00
- do - Subsidy Account	14,208.00	13,995.00	Honorarium	0.00	1,500.00
Guwahati	9,44,265.00	14,45,793.00	Festival Advance	0.00	4,01,400.00
- do - Integrated Farming Account	1,02,503.00	16,011.00	Pension	4,80,97,796.00	2,88,88,747.00
- do - Subsidy Account	3,48,940.50	1,022.00	Death cum Retirement Gratuity	1,53,11,213.00	62,22,929.00

(Amount - ₹)

Receipts	2017-18	2016-17	Payments	2017-18	2016-17
Chennai	9,52,795.92	5,73,253.04	<u>Travelling Allowance</u>		
- do - Subsidy Account	38,630.00	4,83,207.00	Officers & Establishment	1,00,28,363.00	70,18,373.00
Patna	3,40,674.40	1,86,652.45	Non-official Members	5,98,537.00	4,21,410.00
- do - Subsidy Account	1,73,194.50	1,73,827.00			
<u>State Centres</u>			<u>Office Expenses</u>		
Odisha	9,95,900.00	6,64,090.00	Books & Periodicals	2,31,927.00	1,45,845.00
- do - Subsidy Account	5,000.00	1,07,817.00	Vehicle Maintenance	19,73,054.00	16,93,426.20
Kolkata	5,18,265.59	5,29,981.48	Wages	42,16,177.00	19,21,010.00
- do - Subsidy Account	14,971.69	2,79,454.00	Stationery	7,22,846.00	6,59,320.00
Vijayawada	4,83,890.50	5,12,523.00	Postage & Telephone	15,13,695.00	12,35,075.00
- do - Subsidy Account	12,28,615.00	6,20,360.00	Energy & Water Charges	18,36,306.00	18,13,900.00
Port Blair	1,16,952.50	1,07,417.00	Hindi Implementation	4,21,064.00	2,96,508.00
- do - Subsidy Account	16,241.54	16,244.04	Liveries	4,620.00	61,885.00
Thane	5,71,079.25	6,01,991.00	Legal Expenses	5,61,067.00	5,14,105.00
- do - Subsidy Account	53,052.00	5,18,041.50	Board Meeting	5,55,470.00	9,39,303.00
MDIC Delhi	1,59,173.12	3,61,997.08	Furniture & Office Equipments	7,77,587.00	7,26,545.00
- do - Subsidy Account	29,334.00	7,147.00	Maintenance of Office Building	42,81,787.00	35,25,464.00
Kondagaon Subsidy Account	14,105.75	14,767.00	Maintenance of Furniture & Office Equipments	4,26,556.96	4,44,092.00
<u>DSP Farms</u>			Parliamentary Committee	5,38,716.00	43,291.00
Abhayapuri	17,28,674.48	31,32,278.73	Advertisement	3,96,014.00	1,84,823.00
Kondagaon	11,95,002.72	29,34,045.43	Audit Fee	2,39,220.00	1,30,770.00
Madhepura	5,16,890.33	13,96,309.71	Miscellaneous	22,44,094.35	25,48,399.86
Mandya	13,63,223.61	13,38,864.61	Rent, Rates and Taxes	26,50,922.00	26,83,664.00
Neriamangalam	13,80,375.26	8,25,225.38	Publications	1,42,730.00	1,10,090.00
Pitapally	37,39,936.00	10,21,938.00	Purchase of Vehicle	11,04,907.00	13,04,185.00
Vegiwada	3,08,947.77	3,00,000.77	<u>Other Charges</u>		
Palghar	5,78,136.50	7,42,622.00	Scooter Advance	0.00	24,000.00
Dhali	7,95,202.75	23,70,826.75	Computer Advance	0.00	30,000.00
Hichachara	5,28,112.46	4,38,268.00	Cycle Advance	0.00	9,000.00
			House Building Advance	7,50,000.00	0.00
			Technical Services	6,65,83,266.00	3,59,13,326.00

(Amount - ₹)

Receipts	2017-18	2016-17	Payments	2017-18	2016-17
Grant-in-aid from Government of India	1,96,00,00,000.00	1,28,69,00,000.00	Schemes		
Interest on Term deposits	17,93,850.00	16,59,256.00	I. Production and Distribution of Planting Material		
Funds In transit	15,03,701.00	0.00	(1) Establishment of DSP Farms		
Interest on SB A/c	0.00	6,770.99	Kondagaon	13,14,354.00	40,38,975.00
Unspent Grant-in-aid	0.00	95,77,029.00	Abhayapuri	15,58,292.00	40,42,083.00
Recoveries on:			Madhepura	10,87,604.00	37,12,094.00
House Building Advance	2,61,710.00	3,65,080.00	Mandya	50,91,791.00	55,38,136.00
Motor Car Advance	93,880.00	1,13,880.00	Neriamangalam	36,35,750.00	23,29,942.00
Scooter Advance	55,440.00	1,07,440.00	Vegiwada	25,21,092.00	30,71,174.00
Computer Advance	91,440.00	1,38,642.00	Pitapally	28,01,456.00	27,42,887.00
Festival Advance	1,08,130.00	6,10,200.00	Palghar	37,74,313.00	26,68,075.00
Cycle Advance	5,700.00	8,325.00	Dhali	36,96,175.00	62,87,985.00
Rent Advance Refund	14,108.00	32,000.00	Hichachara	85,77,635.00	17,13,999.00
Other Receipts			(2) Establishment of Nurseries attached to DSP Farms	0.00	3,58,64,431.00
Interest on Car Advance	13,000.00	3,488.00	(3) Establishment of Regional Coconut Nurseries	2,71,70,752.00	50,00,000.00
Interest on HBA	9,53,656.00	8,11,347.00	(4) Production and Distribution of Hybrid		
Interest on Scooter Advance	25,485.00	24,451.00	Coconut Seedlings	0.00	18,00,000.00
Interest on Computer Advance	22,825.00	33,746.00	(5) Aid to Registered/Approved/Private Nurseries	30,87,546.00	21,59,188.00
Publication Receipts	8,58,965.00	4,25,456.00	II. Expansion of Area under Coconut	2,18,63,798.50	1,71,49,574.00
Application Fee	2,45,087.00	2,05,410.00	III. Integrated Farming for Productivity Improvement	69,97,56,681.00	43,93,46,590.00
Licence Fee	43,219.00	63,469.00	IV. Technology Demonstration	69,59,489.00	27,68,643.00
Technology Transfer Fee	95,500.00	3,62,500.00	V. Market Promotion and Statistics	1,02,17,971.00	62,13,380.00
CPS/CPF Registration Fee	2,40,590.00	2,96,950.00	VI. Information and Information Technology	8,26,04,380.80	5,56,05,807.00
RCMC Fee	29,45,900.00	32,45,000.00	VII. Technology Mission on Coconut	14,35,12,918.00	8,57,33,855.00
Sale of Coconut Seedlings	5,04,89,481.50	4,11,68,816.00	VIII. Replanting and Rejuvenation of Coconut Gardens	53,70,03,518.00	34,58,35,946.00
Guest Room Rent	1,68,275.00	1,58,375.00	IX. Coconut Palm Insurance Scheme	32,50,000.00	27,50,000.00
Training Fee	5,46,250.00	3,61,600.00	X. Kera Suraksha Insurance	3,13,558.00	6,21,342.87
Farm Produce	1,75,44,495.00	1,73,29,022.00	XI. Field Research Centre	0.00	5,43,066.00
Deposit Refund	50,000.00	0.00	XII. New Coconut Orchards	0.00	45,29,310.00
Analytical Charges	8,88,914.87	6,51,202.00			

(Amount - ₹)

Receipts	2017-18	2016-17	Payments	2017-18	2016-17
Miscellaneous Receipts	42,57,336.50	27,25,539.00	TDC Vazhakulam - Training Expenses	1,03,775.00	1,86,323.00
GSLIS	37,250.00	0.00	Seedling Advance	5,82,573.00	23,86,200.00
Due from Directorate of Cashew & Cocoa	6,25,505.00	5,22,004.00	Pension Fund	0.00	17,063.00
Neera & Neera Products sales	4,22,811.00	4,31,844.00	Earnest Money Deposit	0.00	3,98,480.00
AFS sales	1,61,922.00	1,82,120.00	Unspent Grant-in-Aid	26,78,16,184.91	0.00
Sale of vehicle	1,44,087.00	46,647.00	Closing Balance		
Earnest Money Deposit	25,20,887.60	0.00	<u>Headquarters</u>		
			State Bank of India, Ernakulam	22,56,84,797.03	28,71,69,569.53
			Term Deposits	6,00,00,000.00	7,16,59,256.00
			NPS A/c	3,109.99	18,460.49
			State Bank of India (Area Expansion Programme)	1,097.00	76,614.00
			State Bank of India, Ernakulam (Rejuvenation)	0.00	4,85,66,972.50
			Union Bank of India	0.00	44,248.00
			Canara Bank	1,53,08,603.00	3,72,28,206.00
			Kerala Gramin Bank	7,49,251.00	59,97,313.00
			South Indian Bank	0.00	1,28,607.00
			Federal Bank	0.00	1,63,808.00
			HDFC	7,24,000.00	47,48,500.00
			Allahabad Bank (CPIS)	2,22,44,603.21	37,94,456.42
			<u>CIT Aluva</u>		
			State Bank of India, Aluva	12,46,662.25	9,97,092.00
			Training Account - Vazhakulam	10,55,268.20	6,13,150.00
			Neera Account	11,80,728.65	8,20,409.70
			<u>Regional Offices</u>		
			Bengaluru	50,74,567.60	37,07,851.00
			-do- Subsidy Account	14,208.00	14,208.00
			Guwahati	4,04,927.70	9,44,265.00
			-do- Integrated Farming Account	3,51,696.00	1,02,503.00
			-do- Subsidy Account	4,24,212.50	3,48,940.50
			Chennai	7,16,311.05	9,52,795.92
			-do- Subsidy Account	2,36,819.00	38,630.00

(Amount - ₹)

Receipts	2017-18	2016-17	Payments	2017-18	2016-17
			Patna	3,48,602.50	3,40,674.40
			-do- Subsidy Account	2,00,000.00	1,73,194.50
			<u>State Centres</u>		
			Odisha	4,56,068.83	9,95,900.00
			-do- Subsidy Account	9,351.00	5,000.00
			Kolkata	10,25,809.03	5,18,265.59
			-do- Subsidy Account	3,00,099.68	14,971.69
			Vijayawada	8,69,337.72	483,890.50
			-do- Subsidy Account	21,454.32	12,28,615.00
			Port Blair	1,90,963.00	1,16,952.50
			-do- Subsidy Account	16,225.04	16,241.54
			Thane	1,42,107.00	5,71,079.25
			-do- Subsidy Account	53,043.05	53,052.00
			MDIC Delhi	16,56,607.12	1,59,173.12
			-do- Subsidy Account	1,16,471.00	29,334.00
			Kondagaon Subsidy Account	13,456.75	14,105.75
			<u>DSP Farms</u>		
			Abhayapuri	12,89,532.74	17,28,674.48
			Kondagaon	6,54,510.02	11,95,002.72
			Dhali	4,23,646.49	7,95,202.75
			Hichachara	6,50,442.21	5,28,112.46
			Madhepura	8,16,911.13	5,16,890.33
			: Cash in hand	62,000.00	0.00
			Mandya	16,54,190.61	13,63,223.61
			Neriamangalam	29,00,469.79	13,80,375.26
			Pitapally	6,31,902.00	37,39,936.00
			Vegiwada	5,19,597.27	3,08,947.77
			Palghar	5,18,394.25	5,78,136.50
			Funds in Transit	6,00,000.00	15,03,701.00
Total	2,53,22,20,209.25	1,76,50,33,435.71	Total	2,53,22,20,209.25	1,76,50,33,435.71

Sd/-
Finance Officer

Sd/-
Secretary

Sd/-
Chairman

Coconut Development Board General Provident Fund

Balance Sheet as at 31/03/2018

(Amount - ₹)

Particulars	Schedule	2017-18	2016-17
<u>CORPUS/CAPITAL FUND AND LIABILITIES</u>			
Excess of Income over Expenditure	1	95,44,245.84	93,62,119.34
Current Liabilities and Provisions	2	9,39,85,448.00	8,96,25,536.00
TOTAL		10,35,29,693.84	9,89,87,655.34
<u>ASSETS</u>			
Current Assets, Loans, Advances etc.	3	10,35,29,693.84	9,89,87,655.34
TOTAL		10,35,29,693.84	9,89,87,655.34

Sd/-
Finance Officer

Sd/-
Secretary

Sd/-
Chairman

Coconut Development Board General Provident Fund

Income and Expenditure Account for the year ended 31/03/2018

(Amount - ₹)

	Schedule	2017-18	2016-17
<u>INCOME</u>			
Interest Earned	4	72,31,265.00	73,71,520.00
TOTAL (A)		72,31,265.00	73,71,520.00
<u>EXPENDITURE</u>			
Interest payable to Subscribers		70,48,873.00	65,42,432.00
Other Administrative Expenses	5	265.50	247.47
TOTAL (B)		70,49,138.50	65,42,679.47
Balance being Excess of Income over Expenditure (A-B)		1,82,126.50	8,28,840.53
(Tfd to Balance Sheet)		1,82,126.50	8,28,840.53

**Sd/-
Finance Officer**

**Sd/-
Secretary**

**Sd/-
Chairman**

Schedule - 1

Coconut Development Board General Provident Fund
Schedules forming part of Balance Sheet as at 31/03/2018

(Amount - ₹)

	2017-18	2016-17
SCHEDULE 1 - <u>EXCESS OF INCOME OVER EXPENDITURE</u>		
Balance at the beginning of the year	93,62,119.34	85,33,278.81
<u>Add:</u> Excess of Income over Expenditure during the current year	1,82,126.50	8,28,840.53
Balance at the year end	95,44,245.84	93,62,119.34

Sd/-
Secretary

Schedule - 2

Coconut Development Board General Provident Fund
Schedules forming part of Balance Sheet as at 31/03/2018

(Amount - ₹)

	2017-18		2016-17	
<u>SCHEDULE 2 - CURRENT LIABILITIES AND PROVISIONS</u>				
Due to Subscribers as per last Balance Sheet	8,96,25,536.00		8,24,91,896.00	
<u>Add</u> : Subscription/Refund of Loan	2,86,08,161.00		2,41,42,175.00	
<u>Add</u> : Interest payable to Subscribers	70,48,873.00		65,42,432.00	
	12,52,82,570.00		11,31,76,503.00	
<u>Less</u> : Advance/Withdrawal by Subscribers	3,12,97,122.00	9,39,85,448.00	2,35,50,967.00	8,96,25,536.00
Total		9,39,85,448.00		8,96,25,536.00

Sd/-
Secretary

Schedule - 3

Coconut Development Board General Provident Fund
Schedules forming part of Balance Sheet as at 31/03/2018

(Amount - ₹)

	2017-18		2016-17	
	SCHEDULE 3 - <u>CURRENT ASSETS, LOANS AND ADVANCES</u>			
A. Current Assets				
1. Cash with Bank (in SB Account)	20,83,824.84		3,208.34	
2. Fixed Deposits	9,96,97,777.00	10,17,81,601.84	9,61,42,145.00	9,61,45,353.34
B. Loans, Advances and other Assets				
1. Accrued Interest on Fixed Deposits		17,48,092.00		28,42,302.00
Total (A+B)		10,35,29,693.84		9,89,87,655.34

Sd/-
Secretary

Schedule - 4

Coconut Development Board General Provident Fund

Schedules forming part of Income and Expenditure Account for the year ended 31/03/2018

(Amount - ₹)

	2017-2018	2016-2017
SCHEDULE 4 - <u>INTEREST RECEIPTS</u>		
Interest on SB Account	1,86,750.00	2,07,981.00
Interest on Fixed Deposits matured	52,96,423.00	43,21,237.00
Accrued Interest on Fixed Deposits	17,48,092.00	28,42,302.00
Total	72,31,265.00	73,71,520.00

Sd/-
Secretary

Schedule - 5

Coconut Development Board General Provident Fund

Schedules forming part of Income and Expenditure Account for the year ended 31/03/2018

(Amount - ₹)

	2017-18	2016-17
SCHEDULE 5 - <u>OTHER ADMINISTRATIVE EXPENSES</u>		
Bank Charges	265.50	247.47
Total	265.50	247.47

Sd/-
Secretary

Coconut Development Board General Provident Fund
Receipts and Payments Account for the year ended 31/03/2018

(Amount - ₹)

Receipts	2017-18	2016-17	Payments	2017-18	2016-17
<u>Opening Balance</u>			<u>Payment to Subscribers</u>		
Fixed Deposits 9,61,42,145.00			Withdrawals 1,68,99,700.00		
SB Account 3,208.34	9,61,45,353.34	8,78,00,635.81	Advances 12,29,670.00		
			Final Payment 1,31,67,752.00	3,12,97,122.00	2,35,50,967.00
Subscriptions and Recoveries of Advances	2,86,08,161.00	2,41,42,175.00	Bank Charges	265.50	247.47
Interest on SB Account	1,86,750.00	2,07,981.00			
			<u>Closing Balance</u>		
Interest on Fixed Deposits	81,38,725.00	75,45,776.00	Fixed Deposits 9,96,97,777.00		
			SB Account 20,83,824.84	10,17,81,601.84	9,61,45,353.34
Total	13,30,78,989.34	11,96,96,567.81	Total	13,30,78,989.34	11,96,96,567.81

Sd/-
Finance Officer

Sd/-
Secretary

Sd/-
Chairman