



69 वीं वार्षिक लेखा  
**69<sup>th</sup> Annual  
Accounts  
2022-23**



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टी बोर्ड ऑफ इंडिया  
एन.ए.ए.सी. बिल्डिंग,  
मिडल स्ट्रीट,  
कोलकाता-700 016

FOR OFFICIAL USE ONLY



**TEA BOARD INDIA**  
**ANNUAL ACCOUNTS**  
**FOR THE YEAR 2022-23**



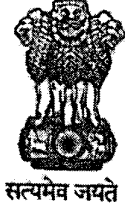
**14, B. T. M. SARANI**  
**KOLKATA-700 001**

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DGA(Coal)/LA-II/Supplementary Audit/Tea Board/2022-23

संख्या

No.

भारतीय लेखा तथा लेखा परीक्षा विभाग  
INDIAN AUDIT AND ACCOUNTS DEPARTMENT  
कार्यालय, महानिदेशक लेखापरीक्षा (कोयला)  
OFFICE OF THE DIRECTOR GENERAL OF AUDIT (COAL)  
कोलकाता / KOLKATA

दिनांक / Dated.....20 .....

To  
The Director,  
Department of Commerce,  
Ministry of Commerce & Industry,  
Udyog Bhawan,  
New Delhi – 110011.

Sub: Separate Audit Report on the Accounts of Tea Board India for the year 2022-23.

Sir,

I am to forward herewith the Separate Audit Report on the accounts of Tea Board India, Kolkata for the year 2022-23.

2. Separate Audit Report (both English and Hindi version), after it gets presented before the Parliament, may please be forwarded to this office.
3. The date of laying of the audited accounts and the Separate Audit Report for the year 2022-23 on the Tables of both the Houses of Parliament may also please be communicated to this office.

Yours faithfully,

Encl: As stated

Sd/-  
Director General of Audit (Coal)

No. 339 DGA (Coal)/LA-II/Supplementary Audit/Tea Board/2022-23/

Dated: 18 OCT 2023

Copy forwarded for information to:-

- 1) The Chairman, Tea Board, 14, B. T. M. Sarani, Kolkata - 700 001.
- 2) The Director General (Commercial), O/o Comptroller & Auditor General of India, 9, Deen Dayal Upadhyay Marg, New Delhi-110 124.

  
Director General of Audit (Coal)

पुराना निजाम महल (प्रथम तल), 234/4, आचार्य जगदीश चन्द्र बोस रोड, कोलकाता-700 020  
OLD NIZAM PALACE (First Floor), 234/4, Acharya Jagadish Ch. Bose Road, Kolkata-700 020  
Phones : 2287-5380, 2287-7165, 2281-5784, 2290-0314, 2287-8838 Fax : 2280 0062  
e-mail : dgacoalkol@cag.gov.in

**SEPARATE AUDIT REPORT OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA ON THE ACCOUNTS OF TEA BOARD INDIA FOR THE YEAR ENDED 31 MARCH 2023**

We have audited the attached Balance Sheet of Tea Board, Kolkata as at 31 March 2023 and the Income & Expenditure Account / Receipts & Payments Account for the year ended on that date under Section 20(1) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 29(2) of the Tea Act, 1953. The preparation of these financial statements, which include the accounts of two Zonal offices, seventeen Regional offices and one overseas office, are the responsibility of the Tea Board India, Kolkata's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

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

4. Based on our audit, we report that:

- (i) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit,
- (ii) The Balance Sheet and Income & Expenditure Account/Receipts & Payment Account dealt with by this report have been drawn up in the format approved by the Government of India, Ministry of Finance under Section 29(1) of the Tea Act, 1953.

(iii) In our opinion, proper books of accounts and other relevant records have been maintained by the Tea Board India, Kolkata as required under Section 29(1) of the Tea Act, 1953 in so far as it appears from our examination of such books.

(iv) We further report that:



**Tea Board of India**

(Under Govt. of India, Ministry of Commerce & Industry, Deptt. Of Commerce)

14, B.T.M Sarani, Kolkata-700001, P.O. Box No. 2172,

Tel : 2235-1411, 1412, 1414, 1415, 1416

Fax no. 2221-5715 Website : [www.teaboard.gov.in](http://www.teaboard.gov.in)

Date : 01-11-2023

Annotated Statement containing the reply of Tea Board on the Separate Audit Report issued during the Accounts Audit of Tea Board India, for the year 2022-23

Sl. No.	Audit Para	Comments of the Board
<b>A</b>	<b>BALANCE SHEET</b>	
<b>A.1</b>	<p><b>Loans and Advances (Schedule B)</b> ₹ 63.67 lakh</p> <p>The above includes loans and advances of ₹ 21.56 lakh which were disbursed more than seven years ago and were lying unadjusted due to non-availability of details of the beneficiaries. However, despite a lapse of considerable period of time, no provision has been created in the books of accounts.</p> <p>This is resulted in understatement of Current Liabilities and Provisions and overstatement of Excess of Income over expenditure to the above extent.</p>	<p>As pointed out during the audit of FY 2021-22, efforts were made during FY 2022-23 to trace and settle the advances under the 3 heads mentioned but no relevant records could be traced. Hence, necessary provision shall be created as advised by the audit team.</p>
<b>B</b>	<b>Income Expenditure Account</b>	
<b>B.1</b>	<p><b>National Programme for Tea Regulation E-Auction Expenses</b> ₹ 512.26 lakh</p> <p>The above does not include E-Auction Expenses amounting to ₹ 33.76 lakh pertaining to 2022-23 paid to M/s NSEIT in September 2022.</p>	<p>Since multiple invoices of the same vendor were paid together, the expenditure pertaining to the current year was also adjusted against the liability provided in the previous year inadvertently.</p>

	<p>Non-inclusion of the above expenditure resulted in understatement of Expenditure by ₹ 33.76 lakh with corresponding overstatement of Excess of Income over Expenditure by the same amount.</p>	<p>As suggested, a rectification entry has been passed in FY 2023-24.</p>
<p><b>C</b></p>	<p><b>Grants-in-aid</b>  During the year grants amount to Rs. 12,588.57 lakh was received from Government of India, out of which as amount of Rs. 12,568.21 lakh was utilized during the year 2022-23 and an amount of Rs. 20.36 lakh remained unutilized as closing balance. Further, the unutilized grants of previous year i.e., 2021-22 amounting to Rs. 11.92 lakh were refunded to Government.</p>	<p>Noted.</p>

**Director General of Audit (Coal)**

	Annexure to the Audit Report	Comments of the Board
<p><b>Internal Control System</b></p> <p>Internal Control System is an integral process by which an organization governs its activities to effectively achieve its objectives. A built-in Internal Control System and strict adherence to Statutes, Codes and Manuals minimize the risk of errors and irregularities.</p> <p><b>I. Adequacy of Internal Control System:</b> Effective Internal Control System should provide reasonable assurance of adherence to laws, rules, regulations and orders, safeguards against fraud and mismanagement and it ensures reliable financial management information to higher authorities. The control activities include documentation, system of authorisation and approval of payments, segregation of duties, reconciliation &amp; verification, inspection and audit, review of operating performance and monitoring. Internal Control System was not adequate and commensurate with the size and nature of business of the Board and it needs to be strengthened in the area of compilation/ preparation/ finalization of accounts. Important findings, based on test check are as under:</p> <p>A. A Bank balance of ₹10812.11 was showing under National Programme for Tea Regulation Scheme since 2016-17. However, Tea Board neither obtained the Balance Confirmation Certificate from the bank nor prepared any Bank Reconciliation Statement.</p>	<p>A. The Bank of India (BOI) was engaged by Board as Payment and Settlement Bank for electronic auction of tea during the year 2016-17. Subsequently the BOI was discontinued w.e.f. 07.11.2016 as the Board had encountered several system related issues in respect of pay in and pay out services, which could not be resolved by BOI and the payment settlement process of auction was hampered. However, the various accounts opened with BOI for carrying out pay in and pay out activities including one Tea Board charges account (nine (09) settlement accounts, one (01) Tea e-Auction online EFT A/c and one (01) Tea Board charges A/c) could not be closed immediately after discontinuation of BOI as certain payments of the stakeholders were reported to be unsettled. Board had made several correspondences with BOI (latest letter was issued on 25.11.2022) with the request to settle the outstanding payments of few stakeholders. BOI was also requested to initiate closure of all accounts opened by Board for pay-in and pay-out activities. As no response has been received so far from BOI, Board is in process to approach BOI to conclude the issues on urgent basis.</p>	

<p><b>B.</b> Balance confirmations of Loans, Advances, Debtors and Creditors are not being obtained by the Board.</p> <p><b>C.</b> ₹ 43.04 lakh is lying unadjusted under Suspense/Suspense Receipt under Current Liabilities &amp; Provisions (Schedule A) in the Balance Sheet of Market Promotion Scheme as on 31 March 2023. Management stated that the amount received by the Board towards EMD/PSD/Participation fee etc., from time to time directly in the bank account are initially booked under the suspense head based on the bank statement and subsequently transferred to the respective head as and when the confirmation is obtained from the Promotion Directorate. This reflects inadequate internal control mechanism and necessitates immediate reconciliation/identification.</p> <p><b>D.</b> The Leave and Lease Agreement between Tea Board India and M/s Goodricke for running Tea Room located at Tea Board HO was executed for a term of 3 years i.e., from 01.04.2019 to 31.03.2022. It was observed that M/s Goodricke was running its business on the premises of Tea Board till 30 November, 2022 without renewal of the agreement.</p>	<p><b>B.</b> Balance confirmation as on 31.04.2023. Reply has been received as on 07.04.2023. Rest are being followed up.</p> <p><b>C.</b> The Board receives various an participation fees, etc. from time account. These receipts are booked under the suspense head based on the bank statement and subsequently transferred to the respective head as and when confirmation is obtained from the Promotion Directorate.</p> <p>Out of Rs. 43.04 lakhs, Rs. 39 lakhs pertain to period before FY 2020-21 and there are accounts information regarding this. Subsequently this has been closely monitored and unreconciled receipts are negligible. However, efforts are being made to reconcile the suspense receipt.</p> <p><b>D.</b> As per the C&amp;AG query Sl. No. 1017 regarding the non-execution of fresh Leave and License Agreement in between Tea Board and M/s. Goodricke (50 Ltd., Kolkata, this is to state that the Leave and License agreement was valid for the period from 01.04.2019 to 31.03.2022 and immediately after its expiry, Tea Board had invited M/s. Goodricke Group Ltd., Kolkata for submission of Leave and License Agreement for the term of 13 years w.e.f. 01.04.2023 duly typed out on the stamp paper and making payment of rent at the revised rates vide letter No. 6/2/2017/STR/Part-1/419 dated 07.04.2022 (Annexure-I).</p> <p>It was expected that they will submit the Leave and License Agreement for its execution at the request of Tea Board but they have suddenly vacated their possession on 30.11.2022. As a result, fresh Lease Agreement has not been executed w.e.f. 01.11.2022 till their actual occupation on 30-11-2022.</p>
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	<p><b>ii. Internal Audit Manual:</b> A Manual of Internal Audit containing the procedure for preparation of audit plan based on the risk assessment and prioritization, fixing of periodicity for audit and processing of audit objections etc., is essential for guidance of the members of the staff who are responsible for preparation of Audit Plan and for conducting Internal Audit. However, the Board does not have any Internal Audit Manual or any specific master guidelines on the process of Internal Audit.</p>	<p>The existing Internal Audit Manual shall be updated keeping in view the current structure and functions of the Board's offices as well as the modalities of the current scheme.</p>
	<p><b>iii. Adequacy of Internal Audit System:</b> Tea Board has an internal audit wing which is presently functioning in Head Office, Kolkata. However, there is no dedicated manpower for Internal Audit Department. Internal Audit is conducted under the overall supervision of the Financial Adviser and Chief Accounts Officer. Tea Board has two Zonal Offices, 17 Regional Offices and 12 Sub-Regional Offices which were situated different parts of the country. Besides, there is Research Directorate and Quality Control Laboratory at Siliguri and one research and development centre i.e. Darjeeling Tea Research and Development Centre at Kurseong. However, during 2022-23 Internal Audit was not conducted in respect of all the units of the Board. Internal Audit in respect of only 4 unit i.e. Regional Office New Delhi, DTRDC, RO Siliguri and RO Jalpaiguri was conducted in 2022-23 and in respect of balance 27 units Internal Audit was not conducted. Thus, the internal audit mechanism was not adequate and commensurate with the size and nature of business of the Board.</p>	<p>The manpower in the Finance Section at the Board's H.O. has reduced drastically in the past few years due to retirements and transfers. Since the existing staff strength is barely sufficient for day-to-day functions of the section, only a few offices were audited during FY 2022-23.</p> <p>However, draft schedule has been prepared to bring more offices under the purview of internal audit during FY 2023-24.</p>
	<p><b>iv. System of Physical Verification of Fixed Assets:</b> As per Rule 213 (1) of GFR 2017, fixed assets should be verified at least once in a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any, shall be promptly investigated and brought to account. Although as on 31 March 2023 the Board had fixed assets worth ₹ 1539.53 lakh, the physical verification of fixed assets was not conducted during 2022-23, which is a violation of the provisions of GFR.</p>	<p>The physical verification of fixed assets done and report has been submitted on 19-07-2023. The same is attached as <b>Annexure-II.</b></p> <p>However, physical verification of fixed assets will be done on or before 31<sup>st</sup> March every year, which is noted for further compliance of the next financial year.</p>
	<p><b>v. System of Physical Verification of Inventory:</b> As per Rule 213 (2) of GFR 2017, physical verification of all the consumable goods and materials should be undertaken at least once in a year and discrepancies, if any, should be recorded in the stock register for appropriate action by</p>	<p>The physical verification of inventory done and report has been submitted on 19-07-2023. The same is attached as <b>Annexure-III.</b></p>

	<p>the competent authority. However, during 2022-23, physical verification of inventories was not conducted by the Board which was in violation of the provisions of GFR.</p>	<p>However, physical verification of inventory will be done on or before 31<sup>st</sup> March every year, which is noted for further compliance of the next financial year.</p>
	<p><b>vi. Regularity in payment of statutory dues:</b> The Board regularly remitted all the statutory dues within the stipulated period.</p> <p style="text-align: center;"><b>Director (Hqrs.)</b></p>	<p>Noted and shall be continued.</p>

Annexure I

61

BY E-MAIL/SPEED POST

No. 6/2/2017/STR/Part-I/ 419

April 07, 2022

The Senior Manager,  
M/s. Goodricke Group Ltd.,  
Camellia House,  
14, Gurusaday Road,  
Kolkata-700 019.  
e-mail ID : ptkrishnan@goodricke.com

Sub: Renewal of Leave & License Agreement in respect of  
Tea Room, Kolkata

Sir,

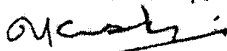
I am directed to inform you that the validity of Leave & License Agreement in respect of your Tea Room in the 1<sup>st</sup> floor of Tea Board's Head Office premises located at 14, B.T.M Sarani (Brabourne Road), Kolkata-700001 has expired in the afternoon of 31.03.2022. In terms of Clause-VI of the Leave & License Agreement, you were liable to pay rent for a total amount of Rs. 1,18,130/- (Rs. 85,910/- as rent + Rs. 14,200/- as common maintenance charge = Rs. 1,00,110/- + 18% GST ) during 3<sup>rd</sup> year w.e.f. 01.04.2021 to 31.03.2022.

Accordingly, Tea Board intends to renew the said Leave & License Agreement with an enhancement of rent as well as enhancement of common maintenance charge @ 10% over the existing rate of Rs. 1,00,110/- (Rs. 85,910/- as rent + Rs. 14,200/- as common maintenance charge = Rs. 1,00,110/-) plus 18% GST for the term of next three years w.e.f. 01.04.2022 incorporating an additional clause as under :-

"The rate of license fee is subject to modification/escalation on the basis of rate as may be fixed up by CPWD during the term and both the parties shall agree to the said rate".

Therefore, you are requested to please arrange to submit the Leave & License Agreement duly typed out on a non-judicial stamp paper of Rs. 100/- and executed by you in presence of one witness as early as possible for taking further necessary action at our end.

Yours faithfully,

  
(Dr. Ritshikesh Rai)  
Secretary (I/C)

X

# Annexure-II

## Assets Physical Verification Report 2022-23

Plant & Machinery	9th Floor	8th Floor	7th floor	6th Floor	3rd Floor	2nd floor	4th floor	Basement	Ground Fl	10th floor	Guest House	Total
1 Earth Moving Machinery												0
2 Furnaces												0
3 Generators									1			1
4 Dyes/Mould Machinery used for specific Industry												0
5												0
6 Cinema Equipment (Projector)												0
7 Gas Chromatographer												0
8 Blending Machine												0
9 Calculating Machine												50
10 Postal Franking Machine				1								1
11 Proctograph												0
12 Docustard document Binder												0
13 Verifying Machine												0
14 Letter Balance												0
15 Stapler Machine Big	1		1									2
16 Numbering Machine												0
17 Weighting Scale												0
18 Metal Detector										1		1
19 Digital Camera												0
20 Bio-metric Machine	1		1						4			6
21 Plain & Tilt Camera												0
22 Solar Panels	31											31
23 Solar Inverters												0
24 Overhead Projector	1									1		2
25 Amplifier Machine	2											2
26 CCTV									24			24
27 Xerox Machine	1		3	1		1				1		7
28 Fly Catcher						2						2
Vehicles												0
1 Vehicles & By-Cycle									4			4
2 Motor Cycle									1			1
												0
Furniture & Fixture												0
Cabinet/ Almirah/ Racks												0
(1)												0

1	Wooden Cabinet	6	10	17	8	24		2	1	1	1	61
	Wooden Rack				8	3		3				14
2	Rack/Shelf/Book Case	10	9		29	5		69				122
	Steel Almirah	30	29	46	48	25	47	16	4	13		258
	File Cabinet	10	7	1		14	3	1		20		60
	Show Case		4	2			5		1	2		17
	Air Conditioner / Air Conditioning Plant											0
(II)	Split Airconditioner		7	1	3							11
	Window Airconditioner	4	4				5			12		25
2	Motor for Air Conditioning											0
(III)	Air Cooler											0
(IV)	Water Cooler											0
(V)	Table, Chair, Sofa, Carpet											0
	Carpet	1										1
	Devan											0
	Bench		1			8		2	4			15
	Stul	2	9			2		1	2	4		20
	Computer chair	25	65	26		6			4	22		190
	Steel Chair	17	8	16		17	2	4	10	14		107
	Wooden Chair	15	4	15	58	45	87	29	3	11		286
	Wooden table	15	15	13	38	39	82	15	7	8		236
	Computer table	3	5	7			2					57
	Tea Table								1			1
	Centre Table	5	4	2						6		17
	Sofa	2	15	2		9	4			7		44
	Mattress										4	4
	Coir											0
	Cot											0
	Door Closer	1	16	4	7	5	7			8		50
(VI)	Wooden Partition/ Structure											0
1	Wooden Partition											0
2	Wooden Stand											0
(VII)	Voltage Stabiliser / UPS System	2					2					4
(VIII)	Others											0
1	Mobile Phone											0
2	Refrigerator					2				1		4
3	Sign Board											0
4	Power Sprayer											0
5	Sprayer for Compressor											0











**Tea Board Central Stores  
Stock Summary  
1-Apr-2022 to 31-Mar-2023**

Annexure - III

Particulars	Closing Balance
	Quantity
Acid	41 bts
Annual Account-62nd(15-16)	4 pcs
Annual Account-63rd(16-17)	6 pcs
Annual Account-64th(17-18)	1 pcs
Annual Accounts 66th (2019-20)	6 pcs
Annual Accounts 67th (2020-21)	3 pcs
Annual Accounts -68th (2021-22)	8 pcs
Annual Admin Report 67th (2020-21)	9 pcs
Annual Admn. Report-68th (2021-22)	10 pcs
Annual Adm.Report-44th(97-98)	5 pcs
Annual Adm. Report-62th(15-16)	4 pcs
Annual Adm. Report-63rd(16-17)	10 pcs
Annual Adm. Report-64th(17-18)	10 pcs
Annual Adm.Report-66th (2019-20)	4 pcs
Bill Register	2 pcs
Bleaching Powder	52 Jar
Bond Paper A3 Size	1 Rim
Bond Paper A4 Size	164 Rim
Bottom Folder - Clear Bag	1 pcs
Bowl Set	1 pcs
Box File	4 pcs
Brasso	34 pcs
Broom Stick (Jharu)	50 pcs
Brown Tap 2 inch	2 pcs
Brush Floor	1 pcs
Bucket Plastic	1 pcs
Bull Doc Clip	107 pkt
Calling Bell for Officers	1 pcs
Canon Colour Cartridge(054)	4 pcs
Carbon Paper	2 pkt
Card Board File	2010 pcs
Cartridge 12A(1020-1010) New	2 pcs
Cartridge 88A(1007-1008) New	16 pcs
Cartridge Canon 101/103	2 pcs
Cash Voucher Pad	30 pcs
Casual Leave Register	7 pcs
Cello Tape White (1 inch)	27 pcs
Cello Tap White(1/2 inch)	71 pcs
Channel Only	150 pcs

Channel with Folder	51 pcs
Children Educational Register	1 pcs
Cisco Webex Subscription Licence	2 pkt
Cleaning Powder VIM	42 pkt
Clip Board	5 pcs
Coconut Jharu	54 pcs

Particulars	Closing Balance
	Quantity
Colin	30 pcs
Comod Brush	78 pcs
Compatible Battery for Laptop	1 pcs
Computer Mouse	4 pcs
Contigent Bill Register	1 pcs
Correction Pen(White)	28 pcs
Cotton Waste Jute	11000.00 grm
Cup & Saucer (with Logo)	46 pcs
Dead Stock Register	1 pcs
Departure Register	14 pcs
Despatch Register	2 pcs
Dot Pen(Hitech/pilot)	9 pcs
Dot Pen - Ordinary	11 pcs
Duracell Battery AAA	4 pcs
Durwan Daily Duty Register	16 pcs
Durwan Weekly Duty Register	13 pcs
Duster Cloth	21 pcs
Duster Fether	20 pcs
DVD (R)	31 pcs
Envelop Brown Plan-(11X5)	6627 pcs
Envelop Brown (Window)(11X5)	5900 pcs
Envelop Cloth Line ( 10X8)	3333 pcs
Envelop Cloth Line(16X12)	1164 pcs
Envelop Cloth Line(9X5)	85 pcs
Envelop Kraft( 12X10)	2242 pcs
Envelop Kraft (12X8)	3705 pcs
Envelop Small Size (3.5X6)	175 pcs
EPSON Ink Black-774/M-200	4 pcs
Extention Cord	1 pcs
File Cover	4967 pcs
Floor Mop	16 pcs
Gate Pass Book	5 pcs
Gem Clip	31 pkt
Glass Tumbler	143 pcs
Gloy Pot - Big	2 pcs
Hand Sanitizer 5000ml	8 Jar
Hand Tiles Brush	31 pcs
Harpic	104 pcs
HP Cartridge 110A	7 pcs
HP Toner (Black)	4 pcs
Jhool Jharu	12 pcs
Key Register Book	9 pcs
Knife	1 pcs
Letter Head Pad	76 pcs
Liquid Floor Wash\	9 Jar
Liquid Hand Wash Ordinary	6 Jar
Liquid Shop (Hand) Dettol	24 pcs
Lunch Place	1 pcs

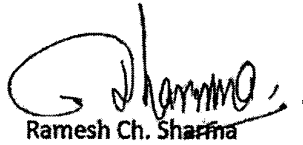
Particulars	Closing Balance
	Quantity
Manual Lawn Mowels	1 pcs
Misc Stock Register	4 pcs
Motor Car in Out Register	4 pcs
Motor Car Log Book	9 pcs
Mouse Pad	2 pcs
Napthalene Ball Big Pack	3 pkt
Naptholine Ball	7 pkt
Note Sheet Pad	20 pcs
Odonil	17 pcs
Paper Weight	5 pcs
Pay Bill Register	17 pcs
Pen Drive 16GB	10 pcs
Pension Book	600 pcs
Pen Stand	1 pcs
Peon Book	8 pcs
Pheneol White	2 Jar
Phool Jharu	17 pcs
Pin Cushion Magnet	2 pcs
Plastic Folder	43 pcs
Plastic Mug	27 pcs
Printing Item	75 pcs
Punching Machine- Double	18 pcs
Punching Machine Singel	30 pcs
Red Cloth Shalu	20 mtr
Requisition Slip Pad	44 pcs
Room Spray	3 pcs
Rubber Blade Floor Wiper 20"	35 pcs
Ruler/Scale	25 pcs
Rulled Register 1Q	114 pcs
Rulled Register 2Q	60 pcs
Rulled Register 3Q	26 pcs
Rulled Register 4Q	13 pcs
Scribling Pad Tea Board Logo	199 pcs
Scribling Pad-Big	30 pcs
Scribling Pad-Small	86 pcs
Sharpner	46 pcs
Short Hand Note Book	25 pcs
Snacks Plate	105 pcs
Soap Case	4 pcs
Sodium Hydrochloride	21 Jar
Spike Guard (Extn. Chord)	11 pcs
Stamp Pad	6 pcs
Stapler Machine - 24 No. (Big)	15 pcs
Stapler Pin (24/6) Big	33 pcs
Stepler Machine No 10	54 pcs
Stepler Pin 10 No.	21 pkt
Stepler Pin (23/13) Bigger	39 pcs
Stepler Pin (23/15)	34 pcs

Particulars	Closing Balance
	Quantity
Sticky Colour Flag (3 Colour)	2 pcs
Summary of Issue Register	6 pcs
SWAMY'S MANUAL ON DISCIPLINARY PROCEEDINGS	1 pcs
T A Bill for Officer	2 pad
Tag Cotton	48 Bundel
Tea Diggest 1994	6 pcs
Tea Directory	197 pcs
Tea Statistics 2019	430 pcs
TELEPHONE HAND SET	2 pcs
Text Liner Highlighter	8 pcs
Toilet Paper Roll	7 pcs
Towel Big	15 pcs
Towel Small	23 pcs
Transparant Sheet A4	7 pkt
Visitig Card	100 pcs
Waste Busket-Plastic	31 pcs
Wate Paper Basket	5 pcs
Yellow Polishing Cloth	40 pcs
Yoga Mat	28 pcs

There was no discrepancy/shortfall in the above items.



Soumyadipta Gupta



Ramesh Ch. Sharma



P. C Boro

**FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)**

Name of Entity : TEA BOARD, KOLKATA

Receipt & Payment Account

1-Apr -2022 to 31-Mar-2023

Receipts	2021-22		2022-23		Payments	2021-22		2022-23	
	Amount (₹)		Amount (₹)			Amount (₹)		Amount (₹)	
<b>I. Opening Balances</b>									
Tea Board Tea Fund(Establishment)									
a) Cash in hand	69,454.27		11.27				66,07,95,096.95		69,78,89,586.20
b) Bank Balances:							5,54,84,664.68		5,60,63,510.56
i) In current accounts	1,05,138.72		1,64,990.58						
ii) In deposit accounts									
iii) Savings accounts									
<b>Earmarked Scheme</b>									
Revolving Corpus Fund Loan Scheme									
a) Cash in hand									
b) Bank Balances:									
i) In current accounts	2,58,53,029.99		40,87,375.67				39,72,722.00		36,07,196.00
ii) In deposit accounts							2,43,129.00		1,84,631.80
iii) Savings accounts									
<b>SPTF</b>									
a) Cash in hand									
b) Bank Balances:									
i) In current accounts									
ii) In deposit accounts									
iii) Savings accounts									
<b>Subsidy Scheme</b>									
a) Cash in hand									
b) Bank Balances:									
i) In current accounts	2,53,29,560.52		33,08,341.83				1,51,820.00		0.00
ii) In deposit accounts									
iii) Savings accounts									
<b>Subsidy Scheme</b>									
a) Cash in hand									
b) Bank Balances:									
i) In current accounts									
ii) In deposit accounts									
iii) Savings accounts									
<b>Mumbai tea center</b>									
(a)Cash in Hand									
(b)In deposit accounts									
(c)On Bank Deposits									
<b>C/F</b>	7,86,02,231.40		2,23,31,273.84				6,62,91,85,411.49		6,89,27,84,117.18

B/F	7,86,02,231.40	2,23,31,273.84	B/F	6,62,91,85,411.49	6,89,27,84,117.18
<b>II. Grants Received</b> Tea Board Tea Fund(Establishment) a) From Government of India: Grants for capital Grants for revenue SPTF a) From Government of India: Grants for capital Grants for revenue Subsidy Scheme a) From Government of India: Grants for capital Grants for revenue	72,50,89,000.00		<b>IV. Expenditure on Fixed Assets &amp; Capital WIP</b> Tea Board Tea Fund(Establishment) a) Purchase of Fixed Assets SPTF a) Purchase of Fixed Assets Subsidy Scheme a) Purchase of Fixed Assets Mumbai Tea Centre Asset  <b>Capital Work-in-progress</b> Tea Board Tea Fund(Establishment) b) Expenditure on Capital Work-in-progress SPTF b) Expenditure on Capital Work-in-progress Earmarked Fund Subsidy Scheme b) Expenditure on Capital Work-in-progress	10,83,761.51  16,26,697.51	46,64,835.20  6,20,452.72
<b>III. Income on Investment from</b> Revolving Corpus Fund Loan Scheme a) Earmarked/Endow. Funds b) Own Funds (Oth. Investment) SPTF b) Own Funds (Oth. Investment)	1,09,37,00,000.00  2,69,88,86,329.00	1,62,90,53,257.00  3,23,59,79,728.00	<b>V. Refund of Surplus money/Loans</b> Tea Board Tea Fund(Establishment) a) To the Government of India b) To the State Government  c) To other providers of funds Earmarked Fund Revolving Corpus Fund Loan Scheme a) To the Government of India b) To the State Government c) To other providers of funds SPTF a) On Bank deposits b) Loans,Advances etc.	1,74,592.99	1,65,001.85  11,02,00,000.00
<b>IV. Interest Received</b> Non Plan Tea Board Tea Fund a) On Bank deposits b) Loans,Advances etc.	1,07,21,763.96	20,35,478.00	c) To other providers of funds SPTF a) On Bank deposits b) Loans,Advances etc.	53,809.00	6.72
<b>IV. Interest Received</b> Non Plan Tea Board Tea Fund a) On Bank deposits b) Loans,Advances etc.	7,66,33,768.77 90,05,974.30	17,78,50,461.00 44,86,919.92	c) To other providers of funds C/F	2,71,65,063.82	7,00,92,42,871.67
<b>IV. Interest Received</b> Non Plan Tea Board Tea Fund a) On Bank deposits b) Loans,Advances etc.	5,60,73,19,813.87	6,40,99,03,318.76	C/F	6,65,99,82,696.32	7,00,92,42,871.67

B/F	5,60,73,19,813.87	6,40,99,03,318.76	B/F	6,65,99,82,696.32	7,00,92,42,871.67
<u>Mumbai tea centre</u> a) On Bank deposits b) Loans,Advances etc.	54,757.00	0.00	Subsidy Scheme a) To the Government of India b) To the State Government	50,51,049.01	10,27,458.60
Subsidy Scheme a) On Bank deposits b) Loans,Advances etc.	15,82,354.95	18,06,951.96	Mumbai Tea Centre Transfer to TBTF A/c Transfer to union Bank Transfer to Godrick	40,50,000.00	58,50,000.00 32,80,726.00
<b>V. Other Income (Specify)</b> Tea Board Tea Fund(Establishment) Fees realized of Licenses and application Registration Fee Sale proceeds of Tea Miscellaneous Receipts Interest on advances	2,62,97,410.90 14,59,950.37 10224835.81 1,07,53,295.38 6,59,626.00	3,16,00,455.36 30,84,026.00 16019084.66 80,94,935.80 4,39,070.00	<b>VI. Finance Charges (Interest)</b> <b>VII. Other Payments (Specify)</b> Tea Board Tea Fund(Establishment) Other payments Loan Advance to employees	38,98,60,456.53 23,12,030.00	52,58,35,723.63 61,62,747.00
<u>Mumbai tea centre</u> Miscellaneous Receipt Fixed Deposit Matured Electricity Charges Consultancy Fees Received From Goodrick agnt loss Cash Sales/Credit/Debit Card Sale gst liability on sales gst liability on consultancy Zomato Rent returned (rfgs cancelled) Transfer from HDFC bank	0.00 20,00,000.00 6,26,890.00 40,50,000.00 0.00 35,05,682.27 1,75,332.24 8,10,000.00 962.59 0.00 0.00	49,600.00 8,99,200.00 61,20,000.00 53,02,647.54 2,53,656.60 9,00,000.00	<b>Revolving Corpus Fund Loan Scheme</b> Loan to Others Legal Charges Bank Charges Other Payments TDS on Auto sweep	2,254.00	11,02,00,000.00 54,000.00 177.00 0.00 757.00
<b>VI. Amount Borrowed</b> Tea Board Tea Fund(Establishment) Loan from Other Funds SPTF Earmarked Funds/Subsidy Scheme		11,02,00,000.00			
<b>VII. Any other receipts</b> Tea Board Tea Fund(Establishment) Prior Period Adj Other Receipts Investment Matured	8,12,236.00 32,43,76,253.10 55,00,00,000.00	40,66,56,728.60 8,00,00,000.00			
C/F	6,54,47,09,400.48	7,08,13,29,675.28	C/F	7,06,12,58,485.86	7,66,16,54,460.90

B/F	6,54,47,09,400.48	7,08,13,29,675.28	B/F	7,06,12,58,485.86	7,66,16,54,460.90
<u>Revolving Corpus Fund Loan Scheme</u>			<u>Special Purpose Tea Fund</u>		
Tea Board Tea Fund			Interest Refunded	18,78,861.24	6,71,693.00
Prior period Income			Excess recd to be refunded		1,000.00
Cost of Suit Assessed (Mopungchukit TE)		50,000.00	Principal Reserve		
Other receipt	23,74,577.00	51,01,804.00	DRF refunded		
Loan to Tea Board - PMKVY	27,414.68		Plantation Development Scheme	80,022.00	2,23,127.00
Tea Board Tea fund	1,10,09,151.00	11,02,00,000.00	Tax Deducted at Source		
TDS Receivable on Fixed Deposit	81,91,946.00	46,40,460.00	Professional Tax	59,53,912.00	57,00,097.50
Interest received from IT	4,91,517.00	1,62,403.00	Loan Foreclosure		2,80,000.00
<u>Special Purpose Tea Fund</u>			Earnest Money Deposit	749.95	815.00
Principal Default Reserve Fund			Bank Charges		
Principal Repayment	4,39,57,881.25	1,43,42,346.20	<u>Mumbai Tea Centre</u>	7,04,290.00	8,24,350.00
Loan Refunded by Garden	1,07,20,252.00	18,35,964.50	Electricity Charges	20,00,000.00	
Application Fees	14,000.00		Fixed Deposit made	12,32,834.00	12,77,342.00
National Program for Tea Regulation	1,02,10,000.00	208.00	Taxes	10,135.05	24,220.23
Earnest money Deposit	2,60,000.00	2,91,469.00	Bank Charges		1,00,441.00
TDS receivable ICRA Ltd			Misc. Exp.		
Receivable from Tea Board Tea Fund	1,04,99,628.00	74,03,871.00			
TDS Receivable on Fixed Deposit		2,59,115.00			
Interest received from IT on tds deduction		106.00			
Prior period Income					
<u>Earmarked Funds/Subsidy Scheme</u>			<u>Tea Board Revolving Corpus Fund</u>		
Cancellation of cheques			Repayments to Other Schemes		
Receipt from Other Fund	1,38,34,129.08	29,37,524.14	TDS		
Refund from Schemes			Other Expenses		
Liability for Expenses			Paid to TBTF		
Term deposit			Receivable from other Scheme SGDD		
Suspense Advance	3,32,46,268.92	89,43,764.07	Earnest Money	52,55,781.72	93,43,802.66
Fixed Deposit	44,11,41,861.00	50,54,66,896.34	Advances	3,32,45,378.73	1,22,69,670.89
Other receipt	8,93,601.28	23,42,738.00	<u>Earmarked Funds/Subsidy Scheme</u>		
Prior Period Adj	1,53,33,613.62	29,150.31	Input Tax GST	2,14,30,08,560.00	2,13,78,30,747.65
Adjustment Receipt			Inter Scheme Loans Adjustments	72,27,808.00	1,62,99,325.00
Testing Fees	2,96,831.00	19,02,628.46	Other Scheme Payments	11,72,022.00	5,36,621.42
E-auction Charges	4,13,32,956.21	3,92,73,567.46	Interest Paid	1,13,18,249.42	2,59,68,763.49
GST Liability	79,51,773.08	83,71,454.64	Tax paid	3,500.00	9,170.31
Tax Paid	2,12,59,81,141.67	2,13,50,48,557.65	Misc Expenses	2,60,87,756.46	2,51,51,502.36
C/F	9,32,27,69,620.27	9,92,96,42,026.05	C/F	9,30,04,38,346.43	9,89,81,67,150.41

B/F	9,32,27,69,620.27	9,92,96,42,026.05	B/F	9,30,04,38,346.43	9,89,81,67,150.41
<b>VIII. Closing Balances</b>			<b>Tea Board Tea Fund(Establishment)</b>		
a) Cash in hand				11.27	99.27
b) Bank Balances					
i) In current accounts				1,64,990.58	15,04,818.56
ii) In deposit accounts					
iii) Savings account					
iv) Darjeeling CTM					
<b>Revolving Corpus Fund Loan Scheme</b>					
a) Cash in hand					
b) Bank Balances					
i) In current accounts				4087375.67	15949559.95
ii) In deposit accounts					
iii) Savings account					
<b>Special Purpose Tea Fund</b>					
b) Bank Balances					
i) In current accounts				3308341.83	1123293.15
<b>Subsidy Scheme</b>					
a) Cash in hand					
b) Bank Balances					
i) In current accounts				10644207.30	6746732.61
ii) In deposit accounts					
iii) Savings account					
<b>Mumbai tea center</b>					
(a) cash in hand					
(i) In Current accounts				41,26,347.19	61,50,372.10
(ii) In Deposit Account					
<b>TOTAL</b>	<b>9,32,27,69,620.27</b>	<b>9,92,96,42,026.05</b>	<b>TOTAL</b>	<b>9,32,27,69,620.27</b>	<b>9,92,96,42,026.05</b>

0.00

(Tapas Kumar Sukul)  
A.Ac.O.

(Anup Kumar Mukherjee)  
F.A.& C.A.O

(Saurav Pahari)  
Deputy Chairman

**Consolidated Income & Expenditure Account of Tea Board, Kolkata**  
**1-Apr -2022 to 31-Mar-2023**

Income	Schedule	2021-22	2022-23
		Amount (₹)	Amount (₹)
Income form Sales/ Service	12	34,53,284.00	53,02,647.54
Grants / Subsidies	13	72,31,03,899.53	81,95,23,254.84
Fees / Subscriptions	14	2,77,42,717.27	3,46,89,481.36
Income from Investments	15	-	-
Income from Royalty, Publications etc	16	-	-
Interest Earned	17	23,14,66,380.20	21,90,04,169.24
Other Income	18	5,94,61,630.24	6,61,50,088.46
Increase / (decrease) in Stock of Finished Goods and Work in Progress	19	(4,26,971.00)	(8,60,705.00)
<b>Total(A)</b>		<b>1,04,48,00,940.24</b>	<b>1,14,38,08,936.44</b>
Expenditure	Schedule	2021-22	2022-23
		Amount (₹)	Amount (₹)
Establishment Expenses	20	98,14,56,944.45	70,05,80,952.20
Other Administrative Expenses	21	6,48,95,637.41	7,69,13,873.80
Expenditure on Grants. Subsidies etc.	22	-	-
Interest	23	4,96,145.82	-
Depreciation		49,64,736.65	59,94,152.16
<b>Total(B)</b>		<b>1,05,18,13,464.33</b>	<b>78,34,88,978.16</b>
<b>Balance being excess of Income over Expenditure A-B)</b>		<b>(70,12,524.09)</b>	<b>36,03,19,958.28</b>
<b>Tea Board Tea Fund A/c</b>			
Excess of Income over Expenditure		(22,57,74,190.44)	13,37,95,141.10
<b>Mumbai Tea Centre</b>			
Excess of Income over Expenditure		7,24,764.55	28,72,222.46
<b>Revolving Corpus Fund Loan Scheme</b>			
Excess of Income over Expenses		8,43,68,885.00	8,99,89,541.00
<b>SPTF</b>			
Excess of Income over Expenses		13,36,68,016.80	13,36,63,053.72
<b>Total</b>		<b>(70,12,524.09)</b>	<b>36,03,19,958.28</b>

(Tapas Kumar Sukul)  
A.Ac.O.

(Anup Kumar Mukherjee)  
F.A. & C.A.O

(Saurav Pahari)  
Deputy Chairman

Consolidated Balance Sheet  
As on 31-March 2023

Amount in ₹

Liabilities	Schedule	2021-22 Amount (₹)	2022-23 Amount (₹)
Corpus / Capital Fund	1	16,50,40,886	15,71,90,777.33
Reserves And Surplus:	2	52,16,38,952.16	46,56,38,952.16
Earmarked / Endowment Funds	3	81.93	(7,75,72,456.03)
Secured Loans And Borrowing :	4	100.00	10,000.00
Unsecured Loans And Borrowings	5: of Tea Board, Kolkata	-	-
Deferred Credit Liabilities:	6: 2023	-	-
Current Liabilities And Provisions	7	88.05	4,77,67,30,178.86
<b>Total</b>		<b>2,24,17,81,169.00</b>	<b>5,32,19,97,452.32</b>
<b>Assets</b>			
Fixed Assets	8	(20,93,73,59)	2022-23 Amount (₹)
Investments From Earmarked / Endowment Funds	9	46,56,38,959.35	15,39,53,243.85
Investments - Others	10	(7,37,81,169.00)	2,55,35,50,000.00
Current Assets, Loans, Advances Etc.	11	10,032.00	1,62,71,70,122.66
<b>Total</b>		<b>41.78</b>	<b>5,32,19,97,452.32</b>
		4,74,99,33,3	(0.00)
		<b>4,93,24,27,6</b>	
		<b>2021-22</b>	
		<b>Amount (</b>	
		<b>16,50,40,886</b>	
		2,35,58,56,2	
		1,53,56,94,8	
		87,58,35,6	
		<b>4,93,24,27,6</b>	

(Tapas Kumar Sukul)  
A.Ac.O.

(Saurav Pahari)  
Deputy Chairman

**Schedule forming part of Consolidated Balance Sheet  
of Tea Board, Kolkata for the year 2022-23**

Particulars	2021-22	2022-23
	Amount (₹)	Amount (₹)
<b>Schedule 1 - Corpus / Capital Fund</b>		
<b>Subsidy Schemes</b>		
<b>PDS</b>		
Balance as at the beginning of the year	4,09,81,876.46	4,25,17,628.97
Add Purchase during the year	15,35,752.51	4,88,141.76
<b>SGDD</b>		
Balance as at the beginning of the year		
Add Purchase during the year		
<b>QU&amp;PDS-Balance</b>	35,390.00	35,390.00
<b>MPS</b>		
Balance as at the beginning of the year	34,11,883.36	34,33,663.02
Less: Transfer to TBTF for GST Credit		
Add Purchase during the year	21,779.66	
<b>NPTR-Balance</b>	2,59,43,725.40	2,59,43,725.40
<b>Research and Development</b>		
Balance as at the beginning of the year	14,76,42,571.69	14,77,33,516.69
Add Purchase during the year	90,945.00	2,79,901.63
Orthodox	31,14,208.00	31,14,208.00
HRD	1,21,918.00	1,21,918.00
Balance as at the beginning of the year		
Add Purchase during the year		
<b>Subsidy Balance</b>	<b>22,29,00,050.08</b>	<b>22,36,68,093.47</b>
<b>Other Than Subsidies</b>		
<b>SPTF (Capital)</b>	<b>90,00,00,000.00</b>	<b>90,00,00,000.00</b>
<b>Tea Board Tea Fund (Establishment)</b>		
Balance as at the beginning of the year	13,53,02,958.35	13,71,23,056.97
Add Purchase during the year	18,20,098.62	54,76,292.16
Add Adjustment during the year		
<b>TOTAL</b>	<b>13,71,23,056.97</b>	<b>14,25,99,349.13</b>
<b>Add/(Less): Net Profit As per Income/Expenditure A/c Tea Board Tea Fund</b>		
Balance Forward As per Last Year	(3,96,72,27,474.56)	(4,19,30,01,665.00)
Add/(Less): Net Profit As per Income/Expenditure A/c	(22,57,74,190.44)	13,37,95,141.10
Less: Provision for Audit Fees		
Less: Rent from NTRF for 2012-12		
Add: Prior Period Expenditure		
<b>TOTAL</b>	<b>(4,19,30,01,665.00)</b>	<b>(4,05,92,06,523.90)</b>
<b>Mumbai Tea Centre</b>		
Balance as at the beginning of the year	1,26,44,765.59	1,33,69,530.14
Add/(Less): Net Profit As per Income/Expenditure A/c	7,24,764.55	28,72,222.46
Adj		
Addition during the year		
<b>Total</b>	<b>1,33,69,530.14</b>	<b>1,62,41,752.60</b>
<b>Revolving Corpus Fund</b>		
Balance Forward As per Last Year	99,64,82,041.81	1,08,08,50,926.81
Adj		
Add/(Less): Net Profit As per Income/Expenditure A/c	8,43,68,885.00	8,99,89,541.00
<b>Total</b>	<b>1,08,08,50,926.81</b>	<b>1,17,08,40,467.81</b>
SPTF (Profit/Loss Balance)	1,62,93,84,584.50	1,76,30,47,638.22
<b>BALANCE AS AT THE YEAR - END</b>	<b>(20,93,73,516.50)</b>	<b>15,71,90,777.33</b>

(Tapas Kumar Sukul)  
A.Ac.O.

(Anup Kumar Mukherjee)  
F.A.& C.A.O

(Saurav Pahari)  
Deputy Chairman

**Schedule forming part of Consolidated Balance Sheet  
of Tea Board, Kolkata for the year 2022-23**

Schedule 2 - Reserves And Surplus:	2021-22	2022-23
	Amount (₹)	Amount (₹)
1 <b>Capital Reserve:</b> As per last Account Addition during the year Less: Deductions during the year		
2 <b>Revaluation Reserve:</b> As per last Account Addition during the year Less: Deductions during the year		
3 <b>Special Reserve:</b> As per last Account Addition during the year Less: Deductions during the year		
4 <b>General Reserve :</b>  <i>Tea Board Tea Fund (Non Plan)</i> As per last Account Addition during the year Less: Deductions during the year  <i>Revolving Corpus Fund</i> As per last Account Addition during the year		
<b>TOTAL</b>	<b>46,56,38,952.16</b>	<b>46,56,38,952.16</b>

(Tapas Kumar Sukul)  
A.Ac.O.

(Anup Kumar Mukherjee)  
F.A.& C.A.O

(Saurav Pahari)  
Deputy Chairman

Schedule 3 - Earmarked / Endowment Funds

Subsidy Schemes

Description	Current Year										11 NRI Forum														
	Total	1 PDS	2 HRD	3 QUPDS	4 MIPS	5 Orthodox	6 ASIDE	7 SCSP	8 NPTR	9 R & D		10 TASP													
a) Op Bal	(19,92,60,179.49)																								
Balance b/f	(7,37,81,181.93)																				3704698.00				
Less: Excess of Exp last Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
b) Additions to the Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
i) Recd From GOI	84,86,33,123.44	15,03,30,105.26	3,22,45,521.00		2,10,00,000.00			3,42,39,000.00	1,00,00,000.00	12,29,00,000.00											31200000	31843373.74			
ii) On FD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
iii) Others	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Fund Transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Refund From Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Term Deposit encash	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Loan from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Suspense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Earnest Money	4,22,11,585.56	4,82,79,915.98			25,746.87				4,68,63,747.31	84,082.00												1300340			
Other Receipts	1,99,82,048.40	1,67,72,507.72			2,09,546.41				7,45,984.00	10,370.31												84285			
Prior Period Adj	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Disbursement Return	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Grant Adj	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Adjustments (Prior Period)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Adjustment Transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Total (a+b)	91,09,26,767.39	49,99,09,423.70	3,22,45,521.00	0.00	21,23,599.08	0.00	0.00	49,73,603.00	5,761,973.31	12,29,44,623.31												31284295.00	33243713.74		
Total (b)	71,15,66,577.90	42,51,28,241.77	3,24,08,518.92	70,816.40	2,06,77,101.17	(31,35,932.90)	1,69,37,607.68	5,24,02,682.00	3,11,51,476.05	6,95,45,553.74												3,49,68,983.00	3,32,43,713.74		
Previous Year Total	16,48,477.17	7,66,043.39	4,89,141.76																						
Utilisation/Expenditure towards objective of the funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
i) Capital Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
WIP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Others	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Term Deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Refund GOI	50,51,049.01	10,27,458.60	40,795.72	37,661.98	53,203.36	1,55,055.10			1,852,13.50	40,170.82														5,663,7.00	
Loan to Other Funds/ Repayments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Repayment of Dues to Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trf to Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Adjustment Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
ii) Revenue Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest Paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bank Chgs	4,29,208.99	42,314.81	62.00	374.32	31,353.54				215.44	2,469.68															370
Admin Exp	-	8,08,101.00	8,09,101.00	-	13,00,340.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Payments	-	13,00,340.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Prior Period Adj	-	14,722.31	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Suspense	15,29,86,570.36	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Earnest Money	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Loss on Sale of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Disbursement	61,30,50,171.08	46,74,02,047.06	3,23,18,310.00	3,23,18,310.00	2,12,51,084.63	1,70,768.00			5,56,61,120.91	13,30,35,602.02															
Adjustment - Non Cash	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Depreciation	1,21,82,283.22	1,13,37,670.93	21,371.50	21,371.50	17,076.80				20,68,691.38	75,42,932.49															
Asset Write Off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total (c)	78,53,47,759.83	50,27,00,697.80	3,23,77,717.80	3,23,77,717.80	2,28,06,744.53	1,55,055.10	20,76,155.91	3,32,95,585.00	5,69,51,549.65	14,12,72,235.95															
Net Balance (a+b-c)	(7,37,81,181.93)	(7,75,72,458.03)	(1,66,62,385.51)	30,801.12	(21,29,643.36)	(32,90,988.00)	1,49,61,451.77	1,91,06,277.00	(2,46,94,073.80)	(7,17,28,582.21)															

(Tapas Kumar Sukul)  
A.Ac.O.

(Anup Kumar Mukherjee)  
F.A.& C.A.O

(Saurav Pahari)  
Deputy Chairman

**Schedule forming part of Consolidated Balance Sheet  
of Tea Board, Kolkata for the year 2022-23**

Schedule 4 - SECURED LOANS AND BORROWINGS	2021-22	2022-23
	Amount (₹)	Amount (₹)
<i>Revolving Corpus Fund</i>		
1 Central Government		
2 State Government (Specify)		
3 Financial Institutions		
4 Banks		
a) Term Loans		
b) Other Loans (Specify)		
5 Other Institutions and Agencies		
6 Debentures and Bonds		
7 Fixed Deposits		
8 Others (Specify)		
SPTF		
1 Central Government		
2 State Government (Specify)		
3 Financial Institutions		
4 Banks		
a) Term Loans	10,000.00	10,000.00
b) Other Loans (Specify)		
5 Other Institutions and Agencies		
6 Debentures and Bonds		
7 Fixed Deposits		
8 Others (Specify)		
<b>Total</b>	<b>10,000.00</b>	<b>10,000.00</b>

(Tapas Kumar Sukul)  
A.Ac.O.

(Anup Kumar Mukherjee)  
F.A. & C.A.O

(Saurav Pahari)  
Deputy Chairman

**Schedule forming part of Consolidated Balance Sheet  
of Tea Board, Kolkata for the year 2022-23**

<b>Schedule 5 - UNSECURED LOANS AND BORROWINGS</b>	<b>2021-22</b>	<b>2022-23</b>
	<b>Amount (₹)</b>	<b>Amount (₹)</b>
<i>Revolving Corpus Fund</i>		
1 Central Government		
2 State Government (Specify)		
3 Financial Institutions		
4 Banks		
a) Term Loans		
b) Other Loans (Specify)		
5 Other Institutions and Agencies		
6 Debentures and Bonds		
7 Fixed Deposits		
8 Others (Specify)		
SPTF		
1 Central Government		
2 State Government (Specify)		
3 Financial Institutions		
4 Banks		
a) Term Loans		
b) Other Loans (Specify)		
5 Other Institutions and Agencies		
6 Debentures and Bonds		
7 Fixed Deposits		
8 Others (Specify)		
<b>Total</b>	-	-

(Tapas Kumar Sukul)  
A.Ac.O.

(Anup Kumar Mukherjee)  
F.A. & C.A.O

(Saurav Pahari)  
Deputy Chairman

Schedule 6 - DEFFERRED CREDIT LIABILITIES:	2021-22	2022-23
	Amount (₹)	Amount (₹)
a) Acceptances secured by hypothecation of capital equipment and <i>other assets</i>		
b) Others		
<b>Total</b>		0.00

(Tapas Kumar Sukul)  
A.Ac.O.

(Anup Kumar Mukherjee)  
F.A. & C.A.O

(Saurav Pahari)  
Deputy Chairman

Schedule forming part of Consolidated Balance Sheet  
of Tea Board, Kolkata for the year 2022-23

Schedule 7 - Current Liabilities And Provisions		2021-22	2022-23
		Amount (₹)	Amount (₹)
<b>A. Current Liabilities</b>			
1	Acceptances		
2	Sundry Creditors		
	<u>Tea Board Tea Fund</u>		
	a) For Goods		
	b) Others	4,56,33,978.98	5,08,72,521.93
	<b>Earmarked Fund</b>		
	<u>Subsidy Scheme</u>		
	a) For Goods		
	b) Others	7,02,84,923.09	8,69,52,222.26
	<u>Revolving Credit Fund</u>		
	a) For Goods		
	b) Others		
	<u>SPTF</u>		
	a) For Goods		
	b) Others	5,30,59,074.94	4,44,76,701.29
	Mumbai Tea Centre		
	a) For Goods		
	b) Others	35,35,908.65	28,59,285.50
	Subsidy Scheme others		
	Suspense HO		
3	Advances Received		
4	Interest accrued but not due on:		
	a) Secured Loans / borrowings		
	b) Unsecured Loans / borrowings		
5	<b>Statutory Liabilities:</b>		
	<u>Tea Board Tea Fund</u>		
	a) Overtime		
	b) Other	1,28,88,521.47	1,47,18,736.08
	<u>Mumbai Tea Centre</u>		
	Duties & Taxes	1,23,685.40	
	Subsidy Scheme others		
	Duties & Taxes		
	<u>Revolving Credit Fund</u>		
	Duties & Taxes		16,800.00
6	<b>Other current Liabilities</b>		
	<u>Tea Board Tea Fund</u>	(21,411.00)	
	<u>Revolving Credit Fund</u>		
	Loan Credit Balance	8,07,908.00	8,07,902.00
	Interest Payable	2,12,890.00	2,12,890.00
	Others	565.00	565.00
<b>B. Provisions-Tea Board Tea Fund</b>			
1	For Taxation		
2	Gratuity	19,93,59,487.00	19,30,43,381.00
3	Superannuating/Pension	3,96,72,22,354.00	3,97,86,48,086.00
4	Accumulated Leave Encashment	17,05,10,329.00	16,64,70,172.00
5	Trade Warranties/Claims		
6	Others (specify)		
	<u>Revolving Credit Fund</u>		
	Provision for D/Debts	22,63,15,173.52	23,76,50,915.80
<b>TOTAL</b>		<b>4,74,99,33,388.05</b>	<b>4,77,67,30,178.86</b>

(Tapas Kumar Sukul)  
A.Ac.O.

(Anup Kumar Mukherjee)  
F.A. & C.A.O

(Saurav Pahari)  
Deputy Chairman

**Schedule forming part of Consolidated Balance Sheet  
of Tea Board, Kolkata for the year 2022-23**

ITEM	GROSS BLOCK		Value after Adjustment	Addition during the year	Sold/ written off	Depreciation/Amortised	NET BLOCK
	Value as on 01.04.22	Adjustment					VALUE AS ON 31.03.2023
Land	11,36,858.85		11,36,858.85				11,36,858.85
Leasehold Land	11,36,858.85		11,36,858.85			44,743.00	11,36,858.85
Residential Building	13,18,427.00		13,18,427.00			1,23,344.65	12,73,654.00
Office Building	13,63,170.00		13,63,170.00			1,29,836.46	13,18,427.00
Leasehold Building	24,66,892.94		24,66,892.94			19,76,171.25	23,43,548.29
Residential Building DTR & DC	25,96,729.40		25,96,729.40			5,55,555.56	24,66,892.94
Vehicle	1,97,61,712.46		1,97,61,712.46			14,16,411.84	1,77,85,541.21
Plant, Machinery & Equipment	1,33,72,904.30	78,05,220.00	1,94,44,444.52			1,88,88,888.96	1,97,61,712.46
Furniture/Fixture	2,00,00,000.08		2,00,00,000.08			5,38,407.96	1,94,44,444.52
Office Equipments	1,07,68,159.23		1,07,68,159.23			5,66,745.22	1,02,29,751.27
Electrical Installation & Equipment	1,13,34,904.45		1,13,34,904.45			8,20,281.86	1,07,68,159.23
Computer & Peripherals	82,02,818.57		82,02,818.57			9,11,424.28	73,82,536.71
Wooden Structure	91,14,242.85		91,14,242.85			11,77,493.21	82,02,818.57
Electric Fitting	78,38,386.12		78,38,386.12	49,899.00		67,10,791.91	67,10,791.91
DTRDC Building	68,22,649.97		68,22,649.97			13,83,244.84	78,38,386.12
DTRC Furniture	1,76,54,653.55		1,76,54,653.55	4,95,026.53		26,60,896.76	1,54,88,783.32
Office Building Tezpur	2,28,52,508.68	(20,82,328.91)	1,72,34,569.27	2,39,556.38		31,15,526.22	1,54,88,783.32
Library Books	1,72,34,569.27		1,72,34,569.27			16,53,378.82	1,58,20,746.83
Tube Well & Water Supply	1,73,00,748.33		1,73,00,748.33			18,97,958.74	1,58,20,746.83
	21,54,308.27		21,54,308.27			3,60,439.06	26,41,635.37
	23,56,963.97	60,078.54	24,17,042.51	38,600.00		3,32,637.24	21,54,308.27
	27,77,925.03		27,77,925.03			2,79,008.87	25,37,516.16
	11,59,756.10	19,26,827.16	30,86,583.26			3,08,658.23	27,77,925.03
	38,95,622.42		38,95,622.42	37,61,053.48	127.96	25,50,210.75	51,06,337.19
	43,13,021.68	(12,25,787.30)	30,87,234.38	21,23,488.08		13,15,100.04	38,95,622.42
	2,94,451.97		2,94,451.97			1,17,780.79	1,76,671.18
	4,90,753.28		4,90,753.28			1,96,301.31	2,94,451.97
	5,83,413.97		5,83,413.97			58,341.00	5,25,072.97
	29,97,573.42	(23,49,335.45)	6,48,237.97			64,824.00	5,83,413.97
	1,25,652.62		1,25,652.62			12,565.26	1,13,087.36
	1,39,614.02		1,39,614.02			13,961.40	1,25,652.62
	31,306.46		31,306.46			3,130.65	28,175.81
	34,784.96		34,784.96			3,478.50	31,306.46
	1,46,80,821.71		1,46,80,821.71			14,68,082.17	1,32,12,739.54
	1,63,12,024.12		1,63,12,024.12			16,31,202.41	1,46,80,821.71
	25,000.81		25,000.81	3,976.00		13,976.32	15,000.49
	15,238.78		15,238.78	21,610.00		11,847.97	25,000.81
	81,547.23		81,547.23			8,154.54	73,392.69
	90,607.83		90,607.83			9,060.60	81,547.23

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Total	1,18,98,229.90	1,18,98,229.90	1,18,98,229.90	11,89,822.99	1,07,08,406.91
Office Building Palampur	1,32,20,255.44	1,32,20,255.44	1,32,20,255.44	13,22,025.54	1,18,98,229.90
Gravitation	31,080.00	31,080.00	31,080.00	12,432.00	18,648.00
Software	51,800.00	51,800.00	51,800.00	20,720.00	31,080.00
Laboratory	14,248.34	14,248.34	14,248.34	5,699.31	8,549.03
Material Work on Progress	18,997.80	18,997.80	18,997.80	4,749.46	14,248.34
Identical Building DTR & DC	1,70,19,063.11	1,70,19,063.11	1,70,19,063.11	17,01,906.31	1,53,17,156.80
ITAL W.I.P.	1,89,10,070.12	1,89,10,070.12	1,89,10,070.12	18,91,007.01	1,70,19,063.11
Total	15,94,39,594.35	15,94,39,594.35	15,94,39,594.35	1,73,31,823.09	14,75,43,520.85
Gravitation	16,60,06,178.43	78,05,220.00	17,38,11,398.43	27,75,215.79	15,94,39,594.35
Material Work on Progress	49,07,905.00	49,07,905.00	49,07,905.00	-	49,07,905.00
Identical Building DTR & DC	49,07,905.00	49,07,905.00	49,07,905.00	-	49,07,905.00
ITAL W.I.P.	6,93,360.00	6,93,360.00	6,93,360.00	8,08,458.00	15,01,818.00
Total	78,10,000.00	(78,10,000.00)	-	6,93,360.00	6,93,360.00
Material B	56,01,265.00	56,01,265.00	56,01,265.00	8,08,458.00	64,09,723.00
Total	1,27,17,905.00	(78,10,000.00)	49,07,905.00	6,93,360.00	56,01,265.00
Gravitation	16,50,40,859.35	-	16,50,40,859.35	62,44,335.55	15,39,53,243.85
Total	17,87,24,083.43	(4,780.00)	17,87,19,303.43	34,68,575.79	16,50,40,859.35

a: Bold Italic figures indicate current year figures.

(Tapas Kumar Sukul)  
A.Ac.O.

(Anup Kumar Mukherjee)  
F.A. & C.A.O.

(Saurav Pahari)  
Deputy Chairman

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**Schedule forming part of Consolidated Balance Sheet  
of Tea Board, Kolkata for the year 2022-23**

Schedule 9		2021-22	2022-23
		Amount (₹)	Amount (₹)
<b>Investment from earmarked/endowment fund</b>			
	<b>SPTF</b>		
9	In Government Securities		
10	Other approved Securities		
11	Shares		
12	Debentures and Bonds		
13	Subsidiaries and joint Ventures		
14	Others (to be specified)		
	Bank	2,35,58,56,269.00	2,55,35,50,000.00
<b>TOTAL</b>		<b>2,35,58,56,269.00</b>	<b>2,55,35,50,000.00</b>

(Tapas Kumar Sukul)  
A.Ac.O.

(Anup Kumar Mukherjee)  
F.A. & C.A.O

(Saurav Pahari)  
Deputy Chairman

**Schedule forming part of Consolidated Balance Sheet  
of Tea Board, Kolkata for the year 2022-23**

<b>Schedule 10 - Investments - Others</b>		<b>2021-22</b>	<b>2022-23</b>
		<b>Amount (₹)</b>	<b>Amount (₹)</b>
	<u>Tea Board Tea Fund</u>		
1	In Government Securities		
2	Other approved Securities		
3	Shares		
4	Debentures and Bonds		
5	Subsidiaries and Joint Ventures		
6	Others ( to be specified)		
	<u>RCF</u>		
	Investments	1,48,88,19,339.00	1,56,90,25,000.00
	<u>Mumbai Tea Centre</u>		
	Investments	1,11,41,751.00	1,13,83,505.00
	<u>Subsidy Schemes</u>		
	Investments	3,57,33,742.00	4,67,61,617.66
<b>TOTAL</b>		<b>1,53,56,94,832.00</b>	<b>1,62,71,70,122.66</b>

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**Schedule forming part of Consolidated Balance Sheet  
of Tea Board, Kolkata for the year 2022-23**

Schedule 11 - Current Assets, Loans, Advances Etc.	2021-22 Amount (₹)	2022-23 Amount (₹)
<b>A. Current Assets :</b>		
<b>1. Inventories:</b>		
<u>Tea Board Tea Fund</u>		
a) Stores and Spares	16,99,529.07	14,19,444.00
b) Loose Tools		
c) Stock-in-trade :		
Finished Goods		
Work-in-progress		
Raw materials		
Mumbai Tea Centre	8,60,705.00	-
<u>Tea Board Tea Fund</u>		
a) Debts Outstanding for a period exceeding six months		
b) Others (Bills Receivable)	1,01,28,491.55	1,19,40,643.96
<u>SPTF</u>		
a) Debts Outstanding for a period exceeding six months		
b) Others	1,79,27,104.87	2,03,78,447.87
<b>3. Cash balances in hand</b> (including cheques / drafts and imprest )		
Non-Plan	11.27	99.27
<u>Tea Board Tea Fund (Non Plan)</u>		
<b>4. Bank Balances:</b>		
a) With Scheduled Banks:		
<u>Tea Board Tea Fund</u>		
-On Current Accounts	1,64,990.58	15,04,818.56
-On Deposit Accounts (includes margin money)		
-On Savings Accounts		
<b>Earmarked Funds</b>		
<u>Subsidy Schemes</u>		
-On Current Accounts	1,06,44,207.30	67,46,732.61
-On Deposit Accounts (includes margin money)		
-On Savings Accounts		
<u>Revolving Corpus Fund</u>		
-On Current Accounts	5,62,375.67	95,24,559.95
-On Deposit Accounts (includes margin money)		
-On Savings Accounts		
SPTF		
-On Current Accounts	33,08,341.83	11,23,293.15
-On Deposit Accounts (includes margin money)		
-On Savings Accounts		
Mumbai Tea Centre		
-On Current Accounts		
-On Deposit Accounts (includes margin money)		
-On Savings Accounts	41,26,347.19	61,50,372.10
b) With non-Scheduled Banks:		
<b>5. Post Office - Savings Accounts</b>		
<b>TOTAL (A)</b>	<b>4,94,22,104.33</b>	<b>5,87,88,411.47</b>

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**Schedule forming part of Consolidated Income & Expenditure  
of Tea Board, Kolkata for the year 2022-23**

Schedule No.	Item	2021-22	2022-23
		Amount (₹)	Amount (₹)
12	<b>INCOME FROM SALES/SERVICES</b>		
	Mumbai Tea Centre		
	1) Income from sales		
	a) Sale of Finished Goods	34,53,284.00	53,02,647.54
	b) Sale of Raw Material		
	c) Sale of Scraps	0.00	
	<b>Sub Total</b>		
	2) Income from Services		
	a) Labour and Processing Charges		
	b) Professional/ Consultancy Services		
	c) Agency Commission and Brokerage		
	d) Maintenance Services (Equipment/Property)		
	e) Others (Specify)		
	<b>Total</b>	3453284	5302647.54
13	<b>GRANTS/SUBSIDIES</b> ( Grants & Subsidies Received)		
	1) Central Government Plan Tea Board Tea Fund Others (Specify)	72,31,03,899.53	81,95,23,254.84
	2) State Government(s)		
	3) Government Agencies		
	4) Institutions/Welfare Bodies		
	5) International Organisations		
	6) Others (Specify)		
	SPTF		
	<b>Total</b>	72,31,03,899.53	81,95,23,254.84

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**Schedule forming part of Consolidated Income & Expenditure  
of Tea Board, Kolkata for the year 2022-23**

Schedule No.	Item	2021-22	2022-23
		Amount (₹)	Amount (₹)
14	<b>FEEs/SUBSCRIPTIONS</b>		
	<i>Tea Board Tea Fund</i>		
	1) Entrance Fees		
	2) Annual Fees/ Subscriptions		
	3) Seminar/Programme Fees		
	4) Consultancy Fees		
	5) Others (Specify)		
	Fee realised on a/c of Licenses	2,62,82,766.90	3,16,00,455.36
	Registration Fee	14,59,950.37	30,89,026.00
	<b>Total</b>	<b>2,77,42,717.27</b>	<b>3,46,89,481.36</b>

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**Schedule forming part of Consolidated Income & Expenditure  
of Tea Board, Kolkata for the year 2022-23**

Schedule No.	Item	2021-22	2022-23
		Amount (₹)	Amount (₹)
15	<b>INCOME FROM INVESTMENT</b>		
	1) Interest		
	a) On Govt. Securities		
	b) Other Bonds/Debentures		
	2) Dividends:		
a) On Shares			
b) On Mutual Funds Securities			
3) Rents			
4) Others(Specify)			
	<b>Total</b>	<b>0.00</b>	<b>0.00</b>
Schedule No.	Item	2021-22	2022-23
		Amount (₹)	Amount (₹)
16	<b>INCOME FROM ROYALTY,PUBLICATION ETC</b>		
	1) Income from Royalty		
	2) Income from Publications		
	3) Others(Specify)		
	<b>Total</b>	<b>0.00</b>	<b>0.00</b>

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**Schedule forming part of Consolidated Income & Expenditure  
of Tea Board, Kolkata for the year 2022-23**

Schedule No.	Item	2021-22	2022-23
		Amount (₹)	Amount (₹)
17	<b>INTEREST EARNED</b>		
	<u>a) Tea Board Tea Fund</u>		
	1) On term Deposits:		
	a) With Scheduled Banks	1,24,17,914.20	55,82,517.96
	b) With Non-Scheduled Banks		
	c) With Institutions		
	d) Others		
	2) On Savings Accounts:		
	a) With Scheduled Banks		
	b) With Non-Scheduled Banks		
	c) Post Office Savings Accounts		
	d) Others		
	<b>Sub Total</b>		
	3) On Loans:		
	a) Employees/Staff		
	b) Others		
	<b>Sub Total</b>		
	4) Interest on Debtors and Other Receivables		
	<b>Total Tea Board Tea Fund</b>		
	<u>b) Revolving Corpus Fund</u>		
	1) On term Deposits:		
	a) With Scheduled Banks	41631701.00	57630811.00
	b) With Non-Scheduled Banks		
	c) With Institutions		
	d) Others	38143550.00	18946735.28
	<b>Sub Total</b>		
	2) On Savings Accounts:		
	a) With Scheduled Banks		
	b) With Non-Scheduled Banks		
	c) Post Office Savings Accounts		
	d) Others		
	<b>Sub Total</b>		
	3) On Loans:		
	a) Employees/Staff		
	b) Others		
	<b>Sub Total</b>		
	4) Interest on Debtors and Other Receivables		
	<b>Total Loan Scheme</b>		
	<u>SPTF</u>		
	1) On term Deposits:		
	a) With Scheduled Banks	12,99,45,772.00	13,38,45,646.00
	b) Others	87,58,384.00	23,59,865.00
	<b>Total SPTF</b>		
	<u>Mumbai Tea Centre</u>		
	1) On term Deposits:		
	a) With Scheduled Banks	5,69,059.00	6,38,594.00
	b) With Non-Scheduled Banks		
	c) With Institutions		
	d) Others		
	<b>Total Interest Earned</b>	<b>23,14,66,380.20</b>	<b>21,90,04,169.24</b>

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**Schedule forming part of Consolidated Income & Expenditure  
of Tea Board, Kolkata for the year 2022-23**

Schedule No.	Item	2021-22	2022-23
		Amount (₹)	Amount (₹)
<b>18</b>	<b>OTHER INCOME</b>		
	<u>Tea Board Tea Fund</u>		
	1) Profit on Sale/disposal of Assets	0.00	38,476.80
	a) Owned assets		
	b) Assets acquired out of grants, or received free of cost		
	2) Export Incentives realized		
	c) Registration Fee (Darjeeling CTM)		
	3) Fees for Miscellaneous Services		
	4) Miscellaneous Income (Specify)		
	Other Receipt	5,07,07,252.51	3,76,45,052.66
	Special Remittance from Corpus Fund		
	Prior Period Adjustment- Income	12,60,387.36	0.00
	Maint. Of Lift	8,12,236.00	0.00
	<u>Revolving Corpus Fund</u>		
	1) Profit on Sale/disposal of Assets		
	a) Owned assets		
	b) Assets acquired out of grants, or received free of cost		
	2) Export Incentives realized		
	3) Fees for Miscellaneous Services		
	4) Miscellaneous Income (Specify)		
	a) Prior Period Adj	952898.00	22729443.00
	b) Provision adjustment	3642990.00	1105208.00
	c) Loan adjustment account		2028471.00
	d) Cost of Suit assessed (Mopungchukit TE)		50000.00
	<b>Total Loan Scheme</b>		
	<u>Mumbai Tea Centre</u>		
	Miscellaneous Income	54,663.10	5,40,000.00
	<u>SPTF</u>		
	1) Profit on Sale/disposal of Assets		
	a) Owned assets		
	b) Assets acquired out of grants, or received free of cost		
	2) Export Incentives realized		
	3) Fees for Miscellaneous Services	13,000.00	
	4) Miscellaneous Income (Specify)		
	Prior Period Adj	9,40,643.27	5,54,648.00
	Provision for loan written back	10,77,560.00	
	Provision for interest written back		11,20,495.00
	Provision for Penal interest written back		3,38,294.00
	<b>Total Other Income</b>	<b>59461630.24</b>	<b>66150088.46</b>
Schedule No.	Item	2021-22	2022-23
		Amount (₹)	Amount (₹)
<b>19</b>	<b>GOODS AND WORKS-IN PROGRESS</b>		
	a) Closing stock		
	Finished Goods	8,60,705.00	-
	Work-in-progress		
	b) Less: Opening stock		
	Finished Goods	12,87,676.00	8,60,705.00
	Work-in-progress		
	Net increase/decrease (a-b)	(4,26,971.00)	(8,60,705.00)
	<b>Total</b>	<b>(4,26,971.00)</b>	<b>(8,60,705.00)</b>

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Schedule forming part of Consolidated Income & Expenditure  
of Tea Board, Kolkata for the year 2022-23

Schedule No.	Item	2021-22	2022-23
		Amount (₹)	Amount (₹)
20	<b>ESTABLISHMENT EXPENSES</b>		
	<u>Tea Board Tea Fund (Establishment)</u>		
	a) Salaries and Wages	212852507.1	201816365
	b) Allowances and Bonus	122110363	137304007
	c) Contribution to Provident Fund		
	d) Contribution to Other Funds (Specify)	30841141	21179352
	e) Staff Welfare Expenses	15648040.35	21103504.2
	f) Expenses on Employees' Retirement and Terminal Benefits	595983613.00	315506915.00
	g) Others (Specify)		
	<b>SPTF</b>	40,21,280.00	36,70,809.00
<b>Total</b>	981456944.45	700580952.20	
21	<b>OTHER ADMINISTRATIVE EXPENSES ETC.</b>		
	<u>Tea Board Tea Fund (Establishment)</u>		
	Purchases		
	Hiring Of Vehicles	602780.8	1667974.92
	Insurance	650683.5	656742
	Repairs & Maintenance Of Building/Gh	1366715.34	1391476.16
	Electricity & Power	4515725.56	5477771
	Cleaning/ Security Charges	7004374.39	9410135.85
	Rent Rates & Taxes	4458610.72	4429430.76
	Vehicle Running & Maintenance	1894228.04	2265990.05
	Postage /Telephone	1022295.49	986048.52
	Printing & Stationery	644926.4	1780119.09
	Audit Fees- Internal	-	-
	Hospitality Expenses	1317742.84	823093.26
	Professional Charges	3252861.92	4140244.21
	Repairs & Maint. Of Machine/Equipment	3615388.92	3519300
	Advertisement And Publicity	10008.16	0
	News Papers & Periodicals	68533	55495
	T.A	3346042.07	6031953
	Cash Handling Allow	-	-
	Training	17350	20000
	Hindi Cash Award	204089	179628
	Implementation Of Off Language	32390	35764
	I T Audit Fee	-	-
	Sundry Exp	2645219.54	3181733.51
	Works		
	Audit Fee	8516865	1000000
	Ingredients for Tea	5170018.4	6977498.17
	Loss on Sale of Vehicle		
	Prior Period Adjustment	83.00	-
	Swachh Bharat Abhijan	5000000	4999547
	Parliamentary Committee	2279638	873046.92
	Other Expenditure	2403694.12	1415078.74
	<u>Revolving Credit Fund</u>		
	z) Others (Specify)		
	Prior period adj.		
	Other Expenses	2254.00	60177.00
	Provision for Doubtful Debt	0	12440950.28
	<b>Total Loan Scheme</b>		
	<b>SPTF</b>		
<b>Other Adm. Exp.</b>	2,23,187.08	1,68,072.00	
Provision for Doubtful Debt	17,04,661.57	1,71,081.45	
Prior Period Adjustment	-	7,208.83	
<u>Mumbai Tea Centre</u>			
Purchase	13,83,890.00	14,91,541.00	
<b>Other Adm. Exp.</b>	12,86,203.05	12,56,773.08	
<b>Share of Profit -Goodricke</b>	2,55,177.50		
<b>Total Other Administrative Expenses etc</b>	64895637.41	76913873.80	

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**Schedule forming part of Consolidated Income & Expenditure  
of Tea Board, Kolkata for the year 2022-23**

Schedule No.	Item	2021-22	2022-23
		Amount (₹)	Amount (₹)
22	<b>EXPENDITURE ON GRANTS, SUBSIDIES ETC.</b>		
	<u>Tea Board Tea Fund (Establishment)</u>		
	a) Grants given to Institutions/Organisations		
	b) Subsidies given to Institutions/Organisations		
	Total		
	<b>SPTF</b>		
	<b>Total</b>	0	0
23	<b>INTEREST</b>		
	<u>Revolving Credit Fund</u>		
	a) On Fixed Loans		
	b) On Other Loans (including Bank Charges)		
	c) Others (specify)		
	Tea Board Tea Fund		
	Sub Total		
	SPTF	4,96,145.82	
Mumbai Tea Centre			
<b>Total</b>	496145.82	0.00	

(Tapas Kumar Sukul)  
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## NOTES ON ACCOUNTS

### A. SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Accounting:

The accounts have been prepared on accrual basis.

2. Fixed Assets and Depreciation:

Fixed assets are carried at cost less depreciation. Cost includes inward freight, duties, taxes and incidental expenses involved acquisition and installation. Depreciation on fixed assets is provided in written down value method at the relevant rates as provided in the Income Tax Act, 1961 and mentioned below. Full years' depreciation is provided only on carry forward balance of the fixed assets during this year. Pro-rata depreciation has been charged on the assets purchased during the year. Full depreciation has been charged on the assets purchased upto Rs.5,000/-.

	%
<b>Building</b>	
Residential	5
Other than residential	10
<b>Plant, Machinery and Equipment</b>	15
<b>Vehicles</b>	15
<b>Furniture and Fixtures</b>	
Cabinet/Almirah/Filing Racks	10
Air Conditioners/AC Plant	15
Air Coolers	15
Water Cooler	15
Tables/Chairs/Sofas/Carpets	10
Wooden Partition/Temporary Structure	40
Voltage Stabilizer/UPS System	15
Other Items	10
<b>Office Equipments</b>	15
<b>Computer/Peripherals</b>	40
<b>Electrical Installation</b>	10
<b>Tube Wells &amp; Water Supply System</b>	10
<b>Library Books</b>	40
<b>Intangible Asset</b>	25

3. Inventories:

Stocks are valued at cost. Consumable stores are charged to revenue on an over-all basis after taking into account opening stock and purchase and adjusted with the Closing stock. MPS stock taken into accounts.

**B. NOTES ON ACCOUNTS**

1. During the year funds received from Government under different heads after adjustment of closing balance of 2022-2023.

(Amount in Rs.)

SCHEME	Opening Balance 2022-2023	Fund Received from Govt.	Closing Balance 2021-2022 refunded to Ministry	Expenditure	Closing as on 31.03.2023
	1	2	3	4	5=2-4
ESTABLISHMENT INCL. SWACHHTA	165001.85	82,50,00,000.00	165001.85	82,49,99,547.00	453.00
TOTAL SUBSIDY	3,20,846.28	23,55,19,000.00	3,20,846.28	23,42,48,908.50	12,70,091.51
SCSP	64,054.00	3,42,38,000.00	64,054.00	3,42,27,846.00	10154.00
R&D (GRANT-IN-AID)	4,01,707.82	12,29,00,000.00	4,01,707.82	12,29,00,000.00	0.00
R&D (CAPITAL ASSETS)	0.00	0.00	0.00	0.00	0.00
NPTR	1,85,213.50	1,00,00,000.00	1,85,213.50	1,00,00,000.00	0.00
TASP	55,637.00	3,12,00,000.00	55,637.00	3,04,45,048.00	7,54,952.00
TOTAL (Subs., R&D & NPTR)	10,27,458.60	43,38,57,000.00	10,27,458.60	43,18,21,802.49	20,35,197.51
GRAND TOTAL	11,92,460.45	125,88,57,000.00	11,92,460.45	125,68,21,349.49	20,35,650.51

that purchase have been made from the following

(Rs. In Lakhs)

id (Establishment Cost)	54.76
opment Scheme	2.80
ment Scheme	4.88
<b>Total</b>	<b>62.44</b>

ompted from the purview of Income Tax under (C) of the Income Tax Act,1961.

No. 19AAAJT2422P1ZO in respect of HO and GST return. Every State has its own GST which regular GST return are filed.

Accounts are not included in Consolidated

ounts have been shown separately in accordance scheme.

per cash book of SBI pension account and CNA amounting Rs. 37,34,34,875.31 reflected under IEBR fund as well as fund for payment of salary e month of March 2023.

t liability.

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2. During the year Cap schemes accounts:

Tea Board Tea Fur
Research & Devel
Plantation Develop

3. Tea Board is exe section 10(29)(A)(
4. We have got GST regularly filing registration for wh
5. GPF and NPS Accounts.
6. NITI Forum Acco with the current sc
7. Bank balance as j holding account advance indicates and pension for th

### C. Contingent Liabilities

There is no contingen



RECEIPTS	2021-22	2021-22	2022-23	2022-23	PAYMENTS		2021-22	2021-22	2022-23	2022-23
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>7. Other Receipts</b>										
Professional Tax	9,84,998.00	78,53,80,475.41		99,66,38,051.67	B/F		2,17,10,224.27	30,13,98,416.60	2,38,55,170.00	31,65,08,903.00
Employees' contribution to New Pension Scheme	1,37,48,552.00						30,77,432.29		30,12,196.84	
Pension suspense(instant credit)	17,17,29,821.05		9,26,597.00				9,62,193.84		6,70,137.26	
Sundry Creditor-Cuwahati Office	0.00		1,51,66,856.00				1,59,848.05		2,76,878.69	
Contingent advance	20,48,334.00		23,97,08,128.85				18,29,925.62		21,83,461.05	
Suspense Receipt(Duputationist)	10,97,868.00		12,238.00				36,61,293.00		29,86,299.00	
Loan to GFP	40,00,000.00		13,44,772.00				22,15,968.00		7,83,046.92	
Receivable from R&D	0.00		3,27,885.00				6,50,683.50		6,56,742.00	
Liability for Expenses	71,526.00		19,34,948.00				1,260.00		17,600.00	
Earnest Money/Security Deposit	81,000.00		2,39,050.39				5,97,440.18		16,16,910.54	
TDS receivable received	6,44,583.44		91,35,933.00				42,49,553.56		56,24,803.00	
Loan to NPTR	42,53,766.85		21,77,763.00				6,59,718.70		6,37,222.00	
Salary Payable	40,567.00		11,92,497.00				25,000.00		20,000.00	
General Provident Fund	3,41,59,435.00		34,624.00				17,330.00			
Chief Minister Relief Fund	74,834.00		3,34,05,411.00				10,008.16			
Co-operative Society	1,53,12,545.00		0.00				75,16,865.00		5,000.00	
Life Insurance Salary Savings Scheme	38,62,854.20		1,60,76,949.00				4,760.00		1,80,42,302.00	
Income Tax	2,24,20,918.00		34,36,956.20				1,17,67,754.00			
Imprest Holders a/c both cash and bank in transit	51,64,458.92		2,84,92,897.00				2,11,337.54		1,01,361.68	
Group Savings Life Insurance Scheme	20,00,070.00		71,36,977.53				23,78,823.92		34,69,332.61	
Recovery of advances from employees	15,81,731.93		19,07,961.00				51,70,018.40		67,80,265.17	
Encashment of Fixed Deposit	55,00,000.00		8,00,00,000.00				0.00		55,125.00	
Received from Govt. for Plan Scheme	0.00		0.00				68,083.00			
Central Goods & Service Tax	12,90,768.66		13,74,521.59				0.00		89556.38	
State Goods & Service Tax	12,90,768.66		13,74,521.59				534695.05			
Receivable from NITI Forum	0.00		1,73,177.00				0.00			
Prior Period Adjustment-Maint. Of Lift	8,12,236.00		0.00				0.00			
Receivable from Party	71,83,698.16		1,29,92,281.48				0.00		8,08,458.00	
Sale of Fixed Assets	0.00		0.00				6,93,360.00			
IEBR last year received	6,46,065.00		856.00				0.00			
Receivable from MFS	34,51,929.00		17,83,775.00				0.00			
Advance TDS on GST adjusted	0.00		0.00				0.00			
Interest payable to Govt.	0.00		13,81,728.00				63,703.00		38,600.00	
CGHS Payable to Mr. P.K.Sahoo	0.00		0.00				0.00		8,09,955.20	
Integrated Goods & Service tax	2473194.87		3033866.97				0.00		22,299.00	
Provision for Liability under MACP	752923.00		1649936.00				0.00		3703319.62	
Liability/Receivable to/from other schemes	2,39,18,310.36		1,45,70,341.00				465363.46		1,105.00	
TDS on GST	90,710.00		2,68,286.00				20,000.00			
Receivable from Goodricke	0.00	87,51,88,489.10	32,59,524.00	48,66,56,728.60				6,87,22,662.54		7,62,67,148.96
<b>C/F</b>		<b>1,66,05,68,964.51</b>		<b>1,48,32,94,780.27</b>	<b>Total Administration including Library</b>			<b>37,01,21,079.14</b>		<b>39,27,76,051.96</b>

RECEIPTS	2021-22	2021-22	2022-23	PAYMENTS		2021-22	2021-22	2022-23	2022-23
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
B/F		1,66,05,68,964.51	1,48,32,94,780.27	2. Tea Promotion in India a) Pay of Officer b) Pay of Establishment c) Allowances  Dearness Allowances Transport Allowances House Rent Allowances Medical charges Honoraria/OT allowances		75,92,592.00 34,04,112.00 68,55,231.00	37,01,21,079.14 22,46,400.00 2,67,83,558.00	1,04,66,147.00 35,95,273.00 69,86,940.00	39,27,76,051.96 35,34,000.00 2,48,24,495.00
C/F		1,66,05,68,964.51	1,48,32,94,780.27	C/F			1,78,51,935.00 41,70,02,972.14		2,10,48,360.00 44,21,82,906.96

RECEIPTS	2021-22		2022-23		PAYMENTS		2021-22		2022-23	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
B/F		1,66,05,68,964.51		1,48,32,94,780.27	B/F		41,70,02,972.14			44,21,82,906.96
					3. <u>Tea Promotion outside India</u>					
					a) Pay of officers					
					b) Allowances					
					<b>Total :Tea Promotion outside India</b>			23,12,030.00		61,62,747.00
					4. Advance to employees					29,63,95,144.00
					5. Pension			27,37,73,339.00		11,02,00,000.00
					6. Repayment of loan to Revolving Corpus Fund			0.00		
					7. Loan to Plan Schemes			0.00		
					8. Employer's contribution to New Pension Scheme			2,72,78,545.00		2,08,48,339.00
					8a. Loan to P.S.F.T New Delhi					
C/F		1,66,05,68,964.51		1,48,32,94,780.27	C/F		72,03,66,886.14			87,57,89,136.96

RECEIPTS	2021-22	2021-22	2022-23	PAYMENTS		2021-22	2021-22	2022-23	2022-23
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
B/F			1,48,32,94,780.27	B/F			72,03,66,886.14		87,57,89,136.96
	1,66,05,68,964.51	1,66,05,68,964.51	1,48,32,94,780.27	9. Other Payments					
				Professional Tax	9,07,176.00			9,60,572.00	
				Employees contribution transferred to New Pension scheme	1,26,93,148.00			1,51,26,502.00	
				Advance to GPF	40,00,000.00			0.00	
				Liability for Party	0.00			6,49,49,416.14	
				CGHS Payable to Mr. P.K.Sahoo	49,68,309.24			37,627.11	
				Pension Suspense instant cr.	0.00			0.00	
				Contingent advance	23,97,08,128.85			31,64,51,995.69	
				Suspense Receipt(Deputationist)	32,08,799.00			28,13,873.00	
				Earnest Money/Security Deposit	12,02,608.00			3,26,199.00	
				Receivable from R&D	25,47,644.00			45,36,530.00	
				Unspent Balance payable to Govt.	0.00			19,34,948.00	
				Mumbai Office Payable	1,74,592.99			1,65,001.85	
				General Provident Fund	0.00			0.00	
				Co-operative Society	3,41,59,435.00			3,33,05,411.00	
				Life Insurance Salary saving scheme	1,53,02,580.00			1,60,76,914.00	
				Income Tax	39,08,869.40			36,10,710.00	
				Imprest Holders a/c	2,35,73,489.00			2,84,75,118.00	
				Uncollected GST Expenditure	71,56,977.53			87,56,099.15	
				Payment to NPTR Scheme	1,944.00			0.00	
				Salary Payable	2,39,822.00			53,937.00	
				Security Deposit to Cochin Port Trust	40,567.00			34,624.00	
				Payment to MPS Scheme	0.00			5,20,183.00	
				Receivable from Other scheme	33,04,299.00			44,99,032.00	
				Chief Minister Relief Fund	17,52,682.00			3,22,451.00	
				Group saving life insurance scheme	74,854.00			0.00	
				Investment in Fixed Deposit	21,39,093.00			18,97,022.00	
				Payable/Receivable to Party	55,00,000.00			8,00,000.00	
				Input Tax Credit IGST	2,36,24,438.92			1,48,08,528.39	
				Input Tax Credit CGST	3,29,646.41			13,88,788.17	
				Input Tax Credit SGST	8,80,720.09			10,76,182.89	
				Central Goods & Service Tax	8,80,720.09			10,76,182.89	
				State Goods & Service Tax	5,43,385.00			7,71,817.10	
				TDS on GST	6,51,729.00			7,75,326.10	
				Intregated Goods & Service tax	90,710.00			2,37,584.00	
				TDS Receivable	6,08,629.00			1,62,098.00	
				Prior Period Adjustment-Salary	13,81,977.00			8,50,052.00	
					83.00		94,00,37,076.52	60,60,00,725.48	
C/F	1,66,05,68,964.51	1,48,32,94,780.27	1,48,32,94,780.27	C/F			1,66,04,03,962.66	1,48,17,89,862.44	

RECEIPTS	2021-22		2022-23		PAYMENTS	2021-22		2022-23	
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
B/F									
		1,66,05,68,964.51		1,48,32,94,780.27	B/F		1,66,04,03,962.66		1,48,17,89,862.44
					10. Closing Balances				
					Cash in hand	11.27		99.27	
					Cash at IDBI Bank, Kolkata	5,434.13		10,748.23	
					Cash at Central Bank, Kol (Cent Sam)	13,749.00		10,087.57	
					Bank of Baroda (Swachhita)	11,039.00		9,653.70	
					Cash at State Bank, Kolkata (Disb.)	51,313.55		10,131.55	
					Cash at State Bank, Kolkata (Collection)	33,767.35		29,966.09	
					Cash at State Bank, Kochi(Lie)				
					Union bank (Disbursement)	27,344.82		43,022.19	
					Cash at Bank of Baroda, Kol,(DCTM)	22,342.73		9,028.10	
					HO CNA	0.00		13,82,181.13	
							1,65,001.85		15,04,917.83
		1,66,05,68,964.51		1,48,32,94,780.27			1,66,05,68,964.51		1,48,32,94,780.27

(Tapas Kumar Sukul)  
A.Ac.O.

(Anup Kumar Mukherjee)  
F.A. & C.A.O

(Saurav Pahari)  
Deputy Chairman

EXPENDITURE 2022-23  
ESTABLISHMENT EXPENSES(RECEIPT & PAYMENT A/C)

DESCRIPTION	SALARIES & WAGES	ALLOWANCES & BONUS	CONTR. TO OTHER FUNDS	STAFF WELFARE EXP	TERMINAL BENEFIT	TOTAL
Pay of Officers	6,22,53,645.00					6,22,53,645.00
	6,35,22,923.00					6,35,22,923.00
Pay of Establishment	14,13,66,960.00					14,13,66,960.00
	14,94,36,744.60					14,94,36,744.60
6th/7th CFC Arrear Pension/Salary					31,06,690.00	31,06,690.00
					31,27,915.00	31,27,915.00
Dearness Allowances	7,39,08,970.00					7,39,08,970.00
	5,59,14,128.00					5,59,14,128.00
House Rent Allowances	3,86,90,745.00					3,86,90,745.00
	3,76,75,954.00					3,76,75,954.00
Transport Allowances	1,96,28,493.00					1,96,28,493.00
	1,69,23,185.00					1,69,23,185.00
Travelling Concession				27,19,971.00		27,19,971.00
				9,67,238.00		9,67,238.00
Special Compensatory All.	57,21,320.00					57,21,320.00
	63,08,580.00					63,08,580.00
Children Education Allow.				54,32,700.00		54,32,700.00
				52,38,965.00		52,38,965.00
Honoraria		90,958.00				90,958.00
		1,39,557.00				1,39,557.00
Bonus						0.00
						0.00
Foreign Allowances						0.00
						0.00
Medical Charges				90,66,485.00		90,66,485.00
				75,25,608.00		75,25,608.00
Grant in aid to Recreation Club						0.00
						0.00
Supply of fire tea to staff				3,61,648.20		3,61,648.20
				3,72,618.65		3,72,618.65
Operating expenses for staff canteen				6,37,272.00		6,37,272.00
				6,59,718.70		6,59,718.70
Cash equivalent to leave salary					1,80,42,302.00	1,80,42,302.00
					1,17,67,754.00	1,17,67,754.00
Foreign service contribution			3,42,839.00			3,42,839.00
			18,15,884.00			18,15,884.00
Employers contribution to New Pension			2,08,48,339.00			2,08,48,339.00
			2,72,78,545.00			2,72,78,545.00
Pension					29,52,88,454.00	29,52,88,454.00
					27,06,45,424.00	27,06,45,424.00
Liveries				17,600.00		17,600.00
				1,260.00		1,260.00
Grant in aid to Holiday Home						0.00
						0.00
Leave encashment on LTC				17,69,245.00		17,69,245.00
				8,28,095.00		8,28,095.00
Dressing Allowance		5,95,000.00				5,95,000.00
		6,45,000.00				6,45,000.00
<b>TOTAL</b>	<b>20,56,20,605.00</b>	<b>13,86,35,486.00</b>	<b>2,11,91,178.00</b>	<b>2,00,04,871.20</b>	<b>31,44,37,446.00</b>	<b>69,78,29,586.20</b>
	21,29,59,667.60	11,76,06,404.00	2,90,94,429.00	1,55,93,503.35	28,55,41,093.00	66,07,95,096.95

Note: Bold Italic Numbers indicate current year figure.

(Tapas Kumar Sukul)  
A.A.C.O.

(Anup Kumar Mukherjee)  
F.A. & C.A.O.

(Saurav Pahari)  
Deputy Chairman

**TEA BOARD**  
**TEA FUND ACCOUNT ( ESTABLISHMENT )**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR 2022-23**

EXPENDITURE	As on 31.03.2022 Rs.	As on 31.03.2023 Rs.	INCOME	As on 31.03.2022 Rs.	As on 31.03.2023 Rs.
Establishment Expenses	97,74,35,664.45	69,69,10,143.20	Money received under section 26 of Tea Act	72,50,89,000.00	82,50,00,000.00
Administrative Expenses	6,00,40,264.21	6,13,18,070.16	Less: Unspent Balance Payable to Govt.	1,65,001.85	453.00
Depreciation	43,42,668.65	54,55,429.16	Less: capital purchases	18,20,098.62	54,76,292.16
				72,31,03,899.53	81,95,23,254.84
			Fees on Licenses and Application	2,62,82,766.90	3,16,00,455.36
			Profit on Sale of Vehicle	0.00	38,476.80
			Registration fees realized on A/c of DCTM etc.	14,59,950.37	30,89,026.00
			Prior Period Adjustment-		
			Income	12,60,387.36	0.00
			Maint. Of Lift	8,12,236.00	0.00
			Other Receipts	6,31,25,166.71	4,32,27,570.62
Excess of Income over Expenditure	-22,57,74,190.44	13,37,95,141.10			
	<b>81,60,44,406.87</b>	<b>89,74,78,783.62</b>		<b>81,60,44,406.87</b>	<b>89,74,78,783.62</b>

(Tapas Kumar Sukul)  
A.Ac.O.

(Anup Kumar Mukherjee)  
F.A.& C.A.O

(Saurav Pahari)  
Deputy Chairman

**ESTABLISHMENT EXP FOR INC & EXP A/C 2022-23**

DESCRIPTION	SALARIES & WAGES	ALLOWANCES & BONUS	CONTR. TO OTHER FUNDS	STAFF WELFARE EXP	TERMINAL BENEFIT	TOTAL
Pay of Officers & staff	201816365.00					201816365.00
	212852507.10					212852507.10
Allowances		137304007.00				137304007.00
		122110363.00				122110363.00
6th/7th CPC Arrear Salary/Pension					3106690.00	3106690.00
					3127915.00	3127915.00
Travelling concession				3713623.00		3713623.00
				99501.00		99501.00
Medical Charges				9128016.00		9128016.00
				7541060.00		7541060.00
Grant in aid to Recreation Club					0.00	0.00
					0.00	0.00
Supply of free tea to staff				361648.20		361648.20
				372618.65		372618.65
Operating expenses for Staff Canteen				663562.00		663562.00
				659718.70		659718.70
Social Security & welfare						0.00
						0.00
Incentive for voluntary family welfare						0.00
						0.00
Cash equivalent to leave salary					18042302.00	18042302.00
					11767754.00	11767754.00
Foreign service contribution			342839.00			342839.00
			1815884.00			1815884.00
Pension					293289454.00	293289454.00
					270645424.00	270645424.00
Liverties				17600.00		17600.00
				1260.00		1260.00
Grant in aid to Holiday Home						0.00
						0.00
Employers contribution to New pension			20836513.00			20836513.00
			29025257.00			29025257.00
Children Educational Allowance				5432700.00		5432700.00
				5238965.00		5238965.00
Leave Encashment on LTC				1786355.00		1786355.00
				834917.00		834917.00
Pension payable as per Actuarial Valuation					11425732.00	11425732.00
					287119352.00	287119352.00
Gratuity payable as per Actuarial Valuation					(6316106.00)	6316106.00
					5713472.00	5713472.00
Leave Encashment- Actuarial Valuation					(4040157.00)	4040157.00
					17609696.00	17609696.00
TOTAL	201816365.00	137304007.00	21179352.00	21103504.20	315506915.00	696910143.20
	212852507.10	122110363.00	30841141.00	15648040.35	595983613.00	977435664.45

Note: Bold Italic Numbers indicate current year figure.

(Tejass Kumar Sukul)  
A.A.O.

(Anup Kumar Mukherjee)  
F.A. & C.A.O

(Saurav Pahari)  
Deputy Chairman

in Bharat Abhijan  
 nentary Committee  
 ng Expenses  
 Meeting  
 Charges  
 nument Expenditure of Employees  
 eriod Adjustment-Salary  
 2 Audit Fees  
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 L

	Receipts & Payments		Income & Expenditure	
	2021-22	2022-23	2021-22	2022-23
Hiring	597440.18	1616910.54	602780.80	1667974.92
Insure	650683.50	656742.00	650683.50	656742.00
Repai	1345715.34	2245556.16	1366715.34	1391476.16
Electr	4249553.56	5624805.00	4515725.56	5477771.00
Clean	6809728.77	9424320.47	7004374.39	9410135.85
Rent	4018166.77	4868398.71	4458610.72	4429430.76
Vehic	1829925.62	2183461.05	1894228.04	2265990.05
Posta	956916.49	934861.52	1022295.49	986048.52
Printi	693883.99	1621053.97	644926.40	1780119.09
Audit	0.00	0.00	0.00	0.00
Hospi	962193.84	670137.26	1317742.84	823093.26
Const	2378823.92	3469332.61	2437001.92	4140244.21
Reapt	3448617.88	3390437.21	3615388.92	3519300.00
Adver	10008.16	0.00	10008.16	0.00
News	68083.00	55125.00	68533.00	55495.00
T.A	3127722.00	4622578.00	3346042.07	6031953.00
Cash	0.00	0.00	0.00	0.00
Traini	17350.00	20000.00	17350.00	20000.00
Hindi	119089.00	67128.00	204089.00	179628.00
Imple	4760.00	5000.00	32390.00	35764.00
Ingrde	5170018.40	6780265.17	5170018.40	6977498.17
Sundr	2604254.14	2847591.23	2645219.54	3181733.51
OT A	26610.00	48688.00	26610.00	63535.00
Uncoo	1944.00	0.00	1944.00	0.00
Shifti	0.00	0.00	0.00	0.00
Legal	810860.00	93619.00	815860.00	93619.00
Audit	25000.00	0.00	25000.00	0.00
Swacit	3661293.00	2986299.00	5000000.00	4999547.00
Public	2215968.00	783046.92	2279638.00	873046.92
Meeti	617065.80	319233.74	690064.80	451556.74
Board	1509735.96	585592.00	1616213.96	644459.00
Water	36305.36	38836.00	43861.36	37417.00
Refre	0.00	104492.00	0.00	124492.00
Prior	83.00	0.00	83.00	0.00
C&A	7516865.00	0.00	8516865.00	1000000.00
TOTAL	55484664.68	56063510.56	60040254.21	61318070.16

(Tapas Kumar Sukul)  
 A.Ac.O.

**FOR ADM EXPENDITURE**

**DESCRIPTION**

itancy fees  
 rs & Maint. Of Machine/Equipment etc.  
 isement & Publicity  
 paper & Periodicals  
 Handling Allowance  
 ng  
 Cash Award  
 mentation of Official Language  
 ents for Tea  
 y Expenses  
 llowance  
 lected GST  
 ng Expenditure  
 Charges  
 Page

(Saurav Pahari)  
 Deputy Chairman

(Anup Kumar Mukherjee)  
 F.A. & C.A.O

**TEA BOARD**  
**TEA FUND ACCOUNT (ESTABLISHMENT)**  
**BALANCE SHEET AS ON 31ST MARCH, 2023**

LIABILITIES	Schedule	As on 31.03.2022 Rs.	As on 31.03.2023 Rs.	ASSETS	Schedule	As on 31.03.2022 Rs.	As on 31.03.2023 Rs.
Capital Account	A	13,71,23,056.97	14,25,99,349.13	Fixed Assets	E	5,21,65,844.53	5,21,86,579.57
Current Liabilities	B	2,22,78,563.15	2,86,50,097.76	Advance/Deposits	F	89,06,655.06	1,27,69,321.68
Other Liabilities	C	4,37,40,81,796.37	4,37,69,48,939.32	Other Assets	G	27,92,44,250.04	42,25,31,043.22
				Interest free Loan to TTCI	H	0.00	0.00
				Cash and Bank Balances	I	1,65,001.85	15,04,917.83
				Excess of expenditure over income	D	4,19,30,01,665.00	4,05,92,06,523.90
		<b>4,53,34,83,416.49</b>	<b>4,54,81,98,386.21</b>			<b>4,53,34,83,416.49</b>	<b>4,54,81,98,386.21</b>

(Tapas Kumar Sukul)  
A.Ac.O.

(Anup Kumar Mukherjee)  
F.A. & C.A.O

(Saurav Pahari)  
Deputy Chairman

**SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31.03.2023**

<b>CAPITAL ACCOUNT- SCD A</b>	<b>2021-22</b>	<b>2022-23</b>
<b>OPENING BALANCE</b>	13,53,02,958.35	13,71,23,056.97
<b>Add Purchases During the year( asset)</b>	1820098.62	5476292.16
<b>TOTAL</b>	<b>13,71,23,056.97</b>	<b>14,25,99,349.13</b>

<b>CURRENT LIABILITIES- SCD B</b>	<b>2021-22</b>	<b>2022-23</b>
<b>Security Deposit/Earnest Money</b>	88,75,878.84	1,34,75,281.84
<b>Income Tax</b>	16,87,316.00	16,46,398.00
<b>Co-Operative Society</b>	12,81,234.00	13,81,450.00
<b>Goods and Service Tax</b>	89,99,629.27	1,09,57,418.68
<b>undisbursed salary &amp; Allowances</b>	4,37,965.84	4,37,965.84
<b>Life insurance salary saving scheme</b>	3,12,469.20	1,17,089.40
<b>Suspense Receipt</b>	38,913.00	18,114.00
<b>professional Tax</b>	2,13,292.00	1,76,201.00
<b>group Savings Life Insurance Scheme</b>	4,31,865.00	4,40,179.00
<b>TOTAL</b>	<b>2,22,78,563.15</b>	<b>2,86,50,097.76</b>

<b>OTHER LIABILITIES- SCD C</b>	<b>2021-22</b>	<b>2022-23</b>
<b>Provision on Actuarial Valuation</b>	4,33,70,92,170.00	4,33,81,61,639.00
<b>Payable to Govt. on a/c of TTCI</b>	-	
<b>Recovery of GSLISS Payable</b>	-	
<b>Liability for Expenses</b>	55,73,748.39	61,06,266.19
<b>Unspent balance &amp; Interest payable to Govt.</b>	1,65,001.85	13,82,181.00
<b>Salary Payable to Staff</b>	2,32,32,847.40	2,04,25,636.40
<b>Payable to New Pension Scheme</b>	22,22,826.90	22,43,880.90
<b>Payable to GPF</b>	27,16,578.00	25,80,411.00
<b>Payable to PDS Scheme</b>	4,16,455.07	4,16,455.07
<b>Payable to Party</b>	4,02,798.76	5,73,303.76
<b>Loan to NPTR</b>	1,41,125.00	12,79,685.00
<b>Liability under MACP</b>	19,67,420.00	36,17,356.00
<b>Payable to other Scheme</b>	1,50,825.00	1,62,125.00
<b>TOTAL</b>	<b>4,37,40,81,796.37</b>	<b>4,37,69,48,939.32</b>

<b>EXCESS OF EXPENDITURE OVER INCOME- SCD D</b>	<b>2021-22</b>	<b>2022-23</b>
<b>Balance B/F from last account</b>	3,96,72,27,474.56	4,19,30,01,665.00
<b>add/less balance carried forward from i/e a/c</b>	22,57,74,190.44	(13,37,95,141.10)
<b>Add: Prior period Adjustment</b>		
<b>TOTAL</b>	<b>4,19,30,01,665.00</b>	<b>4,05,92,06,523.90</b>

(Tapas Kumar Sukul)  
A.Ac.O.

(Anup Kumar Mukherjee)  
F.A. & C.A.O

(Saurav Pahari)  
Deputy Chairman

**SCHEDULE 'E' FIXED ASSETS**

ITEM	GROSS BLOCK		Adjustment	Value after Adjustment	Addition during the year	Sold/written Off	Depreciation	NET BLOCK	
	VALUE AS ON 01.04.2022	VALUE AS ON 31.03.2023						VALUE AS ON 01.04.2022	VALUE AS ON 31.03.2023
LAND	11,36,858.85	11,36,858.85		11,36,858.85				11,36,858.85	11,36,858.85
RESIDENTIAL BUILDING	24,66,892.94	24,66,892.94		24,66,892.94			1,23,344.65	23,43,548.29	23,43,548.29
OFFICE BUILDING	1,19,06,949.16	1,19,06,949.16		1,19,06,949.16			1,29,836.47	24,66,892.94	24,66,892.94
LEASEHOLD BUILDING	46,45,389.52	78,05,220.00		1,24,50,608.52			11,90,894.92	1,07,16,254.24	1,07,16,254.24
VEHICLE	1,94,44,444.52			1,94,44,444.52			5,43,660.36	1,19,06,949.16	1,19,06,949.16
PLANT & MACHINERY	2,00,00,000.08			2,00,00,000.08			5,55,555.56	1,88,88,888.96	1,88,88,888.96
FURNITURE/FIXTURE	45,48,020.97			45,48,020.97	22,239.00		6,83,905.15	1,84,44,444.52	1,84,44,444.52
OFFICE EQUIPMENT	53,50,612.92			53,50,612.92			8,02,591.95	38,86,414.82	38,86,414.82
WOODEN STRUCTURE	9,85,197.12			9,85,197.12			1,47,779.57	45,48,020.97	45,48,020.97
COMPUTER & PERIPHERALS	11,59,055.42			11,59,055.42			1,73,858.30	8,37,417.55	8,37,417.55
ELECTRIC INSTALLATIONS	52,35,555.20			52,35,555.20	89,556.38		5,43,307.78	9,85,197.12	9,85,197.12
TUBE WELL & WATER SUPPLY	52,44,405.12			52,44,405.12	5,38,435.05		5,47,284.97	47,81,803.80	47,81,803.80
DTRC BUILDING	14,04,374.94			14,04,374.94	8,09,955.20		2,81,967.46	62,35,555.20	62,35,555.20
DTRC FURNITURE	15,78,105.64			15,78,105.64	63,703.00		2,37,433.70	19,32,362.68	19,32,362.68
DTRC LIBRARY BOOKS	2,94,451.97			2,94,451.97			1,17,80.79	14,04,374.94	14,04,374.94
DTRC Tally Software	4,90,753.28			4,90,753.28			1,96,301.31	1,76,671.18	1,76,671.18
DTRC TOTAL (A)	16,98,046.61			16,98,046.61	37,03,447.58		15,58,957.17	2,94,451.97	2,94,451.97
DTRC CAPITAL W.I.P.	20,77,666.51			20,77,666.51	5,02,990.57		8,82,610.47	38,42,409.06	38,42,409.06
DTRC TOTAL (A+B)	23,04,376.31			23,04,376.31	38,600.00		2,30,437.63	16,98,046.61	16,98,046.61
DTRC NET BLOCK	81,545.38			81,545.38			8,154.54	19,03,928.65	19,03,928.65
DTRC TOTAL (A+B)	90,605.98			90,605.98			9,060.60	20,73,938.68	20,73,938.68
DTRC TOTAL (A+B)	1,25,652.62			1,25,652.62			12,565.26	73,390.84	73,390.84
DTRC TOTAL (A+B)	1,39,814.02			1,39,814.02			13,981.40	81,545.38	81,545.38
DTRC TOTAL (A+B)	31,306.46			31,306.46			3,130.65	1,25,652.62	1,25,652.62
DTRC TOTAL (A+B)	34,784.96			34,784.96			3,478.50	28,175.81	28,175.81
DTRC TOTAL (A+B)	25,000.79			25,000.79			13,976.32	31,306.46	31,306.46
DTRC TOTAL (A+B)	15,238.76			15,238.76			11,847.97	15,000.47	15,000.47
DTRC TOTAL (A+B)	14,248.34			14,248.34			5,699.31	25,000.79	25,000.79
DTRC TOTAL (A+B)	18,997.80			18,997.80			4,749.46	6,549.03	6,549.03
DTRC TOTAL (A+B)	5,14,72,484.53		0.00	5,14,72,484.53	46,67,834.16		54,55,429.16	14,248.34	14,248.34
DTRC TOTAL (A+B)	4,68,83,194.56		78,05,220.00	5,46,88,414.56	11,26,738.62		43,42,668.65	5,06,84,761.57	5,06,84,761.57
DTRC TOTAL (A+B)	6,93,360.00			6,93,360.00	808,458			5,14,72,484.53	5,14,72,484.53
DTRC TOTAL (A+B)	78,10,000.00		(78,10,000.00)	0.00	693,360			15,01,818.00	15,01,818.00
DTRC TOTAL (A+B)	6,93,360.00			6,93,360.00	8,08,459.00			6,93,360.00	6,93,360.00
DTRC TOTAL (A+B)	78,10,000.00		(78,10,000.00)	0.00	6,93,360.00			15,01,818.00	15,01,818.00
DTRC TOTAL (A+B)	5,21,65,844.53		0.00	5,21,65,844.53	54,76,292.16		127.98	54,55,429.16	54,55,429.16
DTRC TOTAL (A+B)	5,46,93,194.56		(4,780.00)	5,46,88,414.56	18,20,098.62		0.00	5,21,65,844.53	5,21,65,844.53

Note: Bold Italic Numbers indicate current year figure.

(Tapas Kumar Sukul)  
A.Ac.O.

(Anup Kumar Mukherjee)  
F.A. & C.A.O

(Saurav Pahari)  
Deputy Chairman

**SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31.03.2023**

ADVANCE /DEPOSIT- SCD F	2021-22	2022-23
<b>ADVANCE</b>		
Advance to Board staff	16,01,565.00	33,24,927.00
Permanent advance to S.O (Stores)	1,000.00	1,000.00
Permanent advance to Security Officer	33,206.00	33,206.00
Permanent advance to I/C Despatch	100.00	100.00
Permanent advance to I/C Packing	750.00	750.00
Permanent advance to I/C licensing	100.00	100.00
Permanent advance to I/C Tea Room	7,500.00	7,500.00
Permanent advance to Librarian	200.00	200.00
Permanent advance to Statistician	50.00	50.00
Permanent advance to Asst. secretary	250.00	250.00
Permanent advance to I/c Guest House	500.00	500.00
Permanent advance to S.O (sectt)	1,000.00	1,000.00
Permanent advance to TC Mumbai	8,000.00	8,000.00
Advance to PPM, GPO Kolkata (HQ)	20,746.00	20,746.00
Advance to PPM, GPO Kolkata (LIC)	84.78	84.78
Advance to PM Kurseong	2,875.00	2,875.00
Advance to PM Coonoor	3,420.00	3,420.00
Advance to PM Cochin	1,072.00	1,072.00
Advance to PPM GPO KOLKATA (DTD)	1,818.75	1,818.75
Advance to director GPO KOLKATA MMS(LIC)	7,885.00	7,885.00
Advance to director GPO KOLKATA MMS(DTD)	4,147.00	4,147.00
Registered cover & Revenue	415.00	415.00
Imprest Holders account	71,36,977.53	87,56,099.15
Permanent Advance to Dy. Chairman	5,000.00	5,000.00
Advance to ADTD D.Barman -Agartala Office	7,993.00	7,993.00
Permanent Advance to Law Officers	5,000.00	5,000.00
Permanent Advance to FA & CAO	5,000.00	5,000.00
Permanent Advance to DY Director (Hindi)	5,000.00	5,000.00
Permanent Advance to Controller of Licensing	5,000.00	5,000.00
Permanent Advance to Secretary I/C	5,000.00	5,000.00
Permanent Advance to Shivaji(DTD)	5,000.00	5,000.00
<b>TOTAL</b>	<b>88,76,655.06</b>	<b>1,22,19,138.68</b>
Deposit for Telephones Lucknow	8,000.00	8,000.00
deposit For Telex HO	10,000.00	10,000.00
Security Deposit-Cochin Port Trust	-	5,20,183.00
Deposit for telephone coonoor	12,000.00	12,000.00
<b>TOTAL</b>	<b>30,000.00</b>	<b>5,50,183.00</b>
<b>TOTAL ( ADVANCE+ DEPOSIT)</b>	<b>89,06,655.06</b>	<b>1,27,69,321.68</b>

(Tapas Kumar Sukul)  
A.Ac.O.

(Anup Kumar Mukherjee)  
F.A.& C.A.O

(Saurav Pahari)  
Deputy Chairman

**SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31.03.2023**

OTHER ASSETS SCHEDULE G	2021-22	2022-23
<b>OTHER ASSETS</b>		
Miscellaneous stores	16,99,529.07	14,19,444.00
Contingent Advance	4,61,494.00	9,13,652.00
TA/LTC advance	11,26,265.00	9,79,590.00
Pension Suspense Instant & Holding	23,97,08,128.85	37,34,34,875.31
<b>TOTAL</b>	<b>24,29,95,416.92</b>	<b>37,67,47,561.31</b>
<b>BILLS RECEIVABLE</b>		
Receivable From plan sch. On a/c of IEBR	2,26,24,910.29	2,61,71,094.25
Loan to SCSP	10,000.00	10,000.00
Receivable From Party(Testing Charges)	17,82,990.84	11,32,943.76
Input Tax Credit under CGST	2,30,514.00	-
TDS on GST	37,284.00	9,656.00
Payable to MPS	86,316.00	28,01,573.00
Payable to R&D Scheme	19,56,231.28	19,62,391.28
Input Tax Credit under SGST	2,30,514.00	-
Input Tax Credit under IGST	57,035.21	-
TDS Receivable	22,46,334.00	9,26,333.00
Receivable from Goodricke	39,94,343.00	17,48,163.00
Receivable from Party	10,00,281.43	74,29,248.55
Recovery from Imprest/Employee	2,63,354.07	2,63,354.07
Receivable from Other Scheme	17,25,562.00	33,25,562.00
Advance GST Paid	3,163.00	3,163.00
<b>TOTAL</b>	<b>3,62,48,833.12</b>	<b>4,57,83,481.91</b>
<b>TOTAL ( OTHER ASSETS+BILLS RECEIVABLE)</b>	<b>27,92,44,250.04</b>	<b>42,25,31,043.22</b>

INTEREST FREE LOAN TO TTCI SCD H	2021-22	2022-23
<b>INTEREST FREE LOAN TO TTCI</b>	-	-
<b>TOTAL</b>	-	-

CASH AND BANK BALANCES SCHEDULE I	2021-22	2022-23
Cash in hand	11.27	99.27
Cash at Central Bank of India kolkata (1)	13,749.00	10,087.57
Union Bank (Disbursement)	27,344.82	43,022.19
Bank of baroda (swachchta)	11,039.00	9,653.70
Cash at State Bank Of India kolkata (Disbursement)	51,313.55	10,131.55
Cash at State Bank Of India kolkata (Collection)	33,767.35	29,966.09
Cash with Bank of Baroda (DTCM)	22,342.73	9,028.10
HO CNA	-	13,82,181.13
Cash with IDBI Kolkata	5,434.13	10,748.23
<b>TOTAL</b>	<b>1,65,001.85</b>	<b>15,04,917.83</b>

(Tapas Kumar Sukul)  
A.Ac.O.

(Anup Kumar Mukherjee)  
F.A. & C.A.O

(Saurav Pahari)  
Deputy Chairman

**GENERAL PROVIDENT FUND**  
**Receipt & Payment Account**  
**1-Apr-2022 to 31-Mar-2023**

Receipts	2021-22		2022-23		Payments	2021-22		2022-23	
	Amount (₹)	Amount (₹)	Amount (₹)	Amount (₹)		Amount (₹)	Amount (₹)	Amount (₹)	Amount (₹)
<u>Opening Balance</u>									
SBI	18,499.95	0.00	0.00	0.00	Investments				
Union Bank of India	22,40,970.42	10,03,331.82	10,03,331.82	10,03,331.82	Investment with Canara Bank	2,10,00,000.00	1,60,00,000.00	4,49,00,000.00	1,60,00,000.00
Guwahati	83.00	0.00	0.00	0.00	Investment with Union Bank of India	50,00,000.00	4,49,00,000.00	4,49,00,000.00	4,49,00,000.00
<u>On Account of Subscription &amp; Recovery (TBTF)</u>					<u>Payment of Loan/F.SIF.W from GPF</u>				
<u>Recovery from Subscriber (Direct)</u>					Loan	17,84,830.00	39,71,893.00	39,71,893.00	39,71,893.00
<u>Received on Encashment of Fixed Deposit</u>					Final Withdrawal	1,53,19,318.00	2,22,01,000.00	2,22,01,000.00	2,22,01,000.00
Investment with Canara Bank	1,00,00,000.00	3,41,23,325.00	3,41,23,325.00	3,41,23,325.00	Final Settlement	2,72,16,002.00	3,77,05,256.00	3,77,05,256.00	3,77,05,256.00
Investment with PNB Housing	0.00	3,05,462.00	3,05,462.00	3,05,462.00	Loan Paid - Non Plan	40,00,000.00	-	-	-
Investment with Union Bank Bank	0.00	0.00	0.00	0.00	TDS Receivable - Canara Bank	28,358.00	1,45,972.00	1,45,972.00	1,45,972.00
Investment with Bank of India	2,00,00,000.00	2,00,00,000.00	2,00,00,000.00	2,00,00,000.00	TDS Receivable - Union Bank	-	10,09,030.00	10,09,030.00	10,09,030.00
<u>Interest on Fixed Deposits</u>					TDS Receivable - Bank of India	1,05,144.00	-	-	-
Investment with PNB Housing	0.00	0.00	0.00	0.00	Bank Charges	1,725.60	150.50	150.50	150.50
Investment with Canara Bank	5,41,972.00	0.00	0.00	0.00					
Investment with Bank of India	10,74,011.00	0.00	0.00	0.00					
Investment with Union Bank	0.00	0.00	0.00	0.00					
<u>TDS Refund</u>									
Interest on TDS refund	28,69,047.00	0.00	0.00	0.00					
Interest on SB A/c	1,72,143.00	0.00	0.00	0.00					
Union Bank of India	1,13,256.05	0.00	0.00	0.00					
<u>Loan from Non-Plan</u>					Closing Balance	10,03,331.82	17,65,05,461.32	17,65,05,461.32	17,65,05,461.32
	40,00,000.00	0.00	0.00	0.00	Union Bank of India				
<b>Total</b>	<b>7,54,58,709.42</b>	<b>30,24,38,762.82</b>	<b>30,24,38,762.82</b>	<b>30,24,38,762.82</b>		<b>7,54,58,709.42</b>	<b>30,24,38,762.82</b>	<b>30,24,38,762.82</b>	<b>30,24,38,762.82</b>

(Tapas Kumar Sukul)  
A.A.C.O.

(Anup Kumar Mukherjee)  
F.A. & C.A.O

(Saurav Pahari)  
Deputy Chairman

**GENERAL PROVIDENT FUND**  
Income & Expenditure Account  
1-Apr-2022 to 31-Mar-2023

Expenditure	2021-22		2022-23		Income	2021-22		2022-23	
	Amount (₹)	Amount (₹)	Amount (₹)	Amount (₹)		Amount (₹)	Amount (₹)	Amount (₹)	Amount (₹)
Interest Payable to Subscriber		1,41,70,786.00		1,37,33,933.00	<u>Income from Bank Account</u>		1,13,256.05		2,02,379.00
Bank Charges-HO		1,725.60		150.50	Union Bank of India				
					Interest Received on Fixed Deposits		13,37,089.00		71,161.00
					Accrued Interest Receivable		2,15,84,315.00		1,22,62,014.00
Excess of Income over Expenditure		90,34,291.45		8,34,801.50	Interest on Income Tax Refund		1,72,143.00		20,33,331.00
<b>Total</b>		<b>2,32,06,803.05</b>		<b>1,45,68,885.00</b>			<b>2,32,06,803.05</b>		<b>1,45,68,885.00</b>

(Tapas Kumar Sukul)  
A.A.C.O.

(Anup Kumar Mukherjee)  
F.A. & C.A.O

(Saurav Pahari)  
Deputy Chairman

**GENERAL PROVIDENT FUND**  
Balance Sheet  
As on 31-Mar-2023

Liabilities	2021-22		2022-23		Assets		2021-22		2022-23	
	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
Subscription as per Schedule A		20,88,22,478.50	19,28,74,668.50		Investments as per Schedule B		33,10,01,000.00			16,49,09,000.00
Liabilities towards CPF contribution as per last year's Balance Sheet		36,92,240.35	36,92,240.35		Accrued interest receivable	2,20,03,546.75			1,57,30,998.75	
Net amount payable to Tea Fund		3,53,982.00	3,53,982.00		Less: Excess Provision last Year	-			-	
Payable to Non Plan		14,54,161.00	14,54,161.00		Add: Accrued interest Receivable during the year	1,96,84,486.00				
Loan from Imprest Guwahati		1,24,133.00	1,24,133.00		Less: Accrued interest received during the year	4,16,88,032.75				
Payable to Subscriber		20,000.00	20,000.00		TDS Receivable - Canara Bank	2,78,894.00		4,14,09,138.75		1,57,30,998.75
Excess of Income Over Expenditure as per last year's Balance Sheet	15,35,55,500.27				TDS Receivable - Union Bank of India			33,81,122.00		35,27,094.00
Add: Excess of Income over Expenditure	90,34,291.45				TDS Receivable - Axis Bank			16,921.00		10,25,951.00
					TDS Receivable - Bank of India			1,40,129.00		1,40,129.00
					Closing Balance Union Bank of India			1,05,144.00		1,05,144.00
								10,03,331.82		17,65,05,461.32
<b>Total</b>		<b>37,70,56,786.57</b>	<b>36,19,43,778.07</b>				<b>37,70,56,786.57</b>			<b>36,19,43,778.07</b>

(Tapas Kumar Sukul)  
A.A.c.o.

(Anup Kumar Mukherjee)  
F.A. & C.A.O

(Saurav Pahari)  
Deputy Chairman

**GENERAL F  
Schedule**

FUND  
ion

	2021-22	2022-23
Liabilities as per last year's Balance Sheet (Last Year)	20,66,67,918.50	20,45,63,055.50
Add: Receivable from TBTF (PROVIDENT A - Subscription)	-	-
Add: Last Year Interest adjustment	20,66,67,918.50	20,45,63,055.50
Add: Subscription & Recoveries during the year	3,60,62,315.00	3,44,08,787.00
Less: Payment of Loan/F. W/ during the year	24,27,30,233.50	23,89,71,842.50
Add: interest Payable to Subscriber	5,22,25,268.00	4,43,20,150.00
	19,05,04,965.50	19,46,51,692.50
	1,40,58,090.00	1,41,70,786.00
	<b>20,45,63,055.50</b>	<b>20,88,22,478.50</b>

F.S

(Tapas

(Anup Kumar Mukherjee)  
F.A. & C.A.O

(Saurav Pahari)  
Deputy Chairman

scriber  
Total

Kumar Suk  
A.A.c.O.

**GENERAL PROVIDENT FUND**  
**Schedule B - Investments**

SL No.	Name of bank	2021-22	2022-23
1	Investment with PNB Housing	2,50,00,000.00	-
2	Investment with Union Bank	50,00,000.00	2,53,00,000.00
3	Investment with Canara Bank	30,10,01,000.00	13,96,09,000.00
	<b>Total</b>	<b>33,10,01,000.00</b>	<b>16,49,09,000.00</b>

(Tapas Kumar Sukul)  
A.A.c.O.

(Anup Kumar Mukherjee)  
F.A.& C.A.O

(Saurav Pahari)  
Deputy Chairman

**NEW PENSION SCHEME**  
**Receipt & Payment Account**  
**1-Apr-2022 to 31-Mar-2023**

Receipts	2021-22		2022-23		Payments	2021-22	2022-23
	Amount (₹)	Amount (₹)	Amount (₹)	Amount (₹)		Amount (₹)	Amount (₹)
On account of Employees Contribution (Current Year)	1,37,08,031.00		1,49,84,070.00		Subscription uploaded to NSDL	4,20,25,252.00	3,59,61,695.00
On account of Employer's contribution (Current Year)	2,83,17,221.00		2,09,77,625.00				
<b>Total</b>		<b>4,20,25,252.00</b>		<b>3,59,61,695.00</b>	<b>Total</b>	<b>4,20,25,252.00</b>	<b>3,59,61,695.00</b>

(Tapas Kumar Sukul)  
A.Ac.O.

(Anup Kumar Mukherjee)  
F.A. & C.A.O.

(Saurav Pahari)  
Deputy Chairman

**NEW PENSION SCHEME**  
**Income & Expenditure Account**  
**1-Apr-2022 to 31-Mar-2023**

Expenditure	2021-22	2022-23	Income	2021-22	2022-23
	Amount (₹)	Amount (₹)		Amount (₹)	Amount (₹)
Bank Charges	-	-	Excess of Expenditure over Income	-	-
Total	-	-	Total	-	-

(Tapas Kumar Sukul)  
A.Ac.O.

(Anup Kumar Mukherjee)  
F.A. & C.A.O.

(Saurav Pahari)  
Deputy Chairman

**NEW PENSION SCHEME**  
Balance Sheet  
As on 31-Mar-2023

LIABILITIES	2021-22		2022-23		ASSETS		2021-22		2022-23	
	Amount (₹)	Amount (₹)	Amount (₹)	Amount (₹)	Amount (₹)	Amount (₹)	Amount (₹)	Amount (₹)	Amount (₹)	Amount (₹)
Liabilities as per last year's B/S	15,53,187.50		15,53,187.50		Excess of expenditure over income as per last year	3,79,673.50		3,79,673.50		3,79,673.50
Add: Contribution received during the year	4,20,25,252.00		3,59,61,695.00		Add: Excess of Expenditure over Income for the current year	-		3,79,673.50		-
Add: Interest	4,35,78,439.50		3,75,14,882.50							3,79,673.50
Less: Subscription uploaded to NSDL	4,20,25,252.00		3,75,14,882.50		Receivable from Non Plan			12,40,764.00		12,40,764.00
Net amount Payable to TBTF			15,53,187.50							
			67,250.00							
<b>Total</b>			<b>16,20,437.50</b>		<b>Total</b>			<b>16,20,437.50</b>		<b>16,20,437.50</b>

(Tapas Kumar Sukul)  
A.Ac.O.

(Anup Kumar Mukherjee)  
F.A. & C.A.O.

(Saurav Pahari)  
Deputy Chairman

**TEA BOARD  
REVOLVING CORPUS FUND  
RECEIPT AND PAYMENTS  
FOR THE YEAR 2022-23**

RECEIPTS	2021-22 Amount (Rs.)	2022-23 Amount (Rs.)	PAYMENTS	2021-22 Amount (Rs.)	2022-23 Amount (Rs.)
<b>Opening balance</b>			<b>Expenses</b>		
Bank Balance			Administrative expenses	1,51,820.00	-
Current Account	2,58,53,029.99	40,87,375.67	Investments and Deposits Made	1,20,34,00,000.00	1,70,64,00,000.00
<b>Grants Received</b>			Refund of Surplus money/loans	53,809.00	6.72
<b>Income on Investment from Own Fund (Otil. Investment)</b>	1,09,37,00,000.00	1,62,90,53,257.00	Other Payments (Specify)-Bank Charges, Legal Fees, TBTF, Bank Charges,	2254	11,02,54,177.00
<b>Interest Received</b>			TDS on Autosweep	-	757.00
a. on bank deposits	6,41,55,021.00	6,53,73,401.00	<b>Closing Balances</b>		
b. loans, advances etc.	18,92,602.00	1,39,35,800.00	Bank balance-Current a/c	40,87,375.67	1,59,49,559.95
<b>Other Income (specify)-Principal &amp; Sales Tax Dues</b>					
Loan to Tea Board - PMKVY	23,74,577.00	51,01,804.00			
Tea Board Tea Fund	27,414.68	-			
TDS receivable from canara Bank	1,10,09,151.00	11,02,00,000.00			
TDS receivable from corporation bank	2,66,224.00	24,29,306.00			
TDS receivable from Punjab National Bank	4,83,399.00	-			
TDS receivable from LIC housing finance Ltd	22,26,123.00	8,91,184.00			
TDS receivable from PNB housing finance Ltd	24,34,670.00	-			
TDS receivable from SBI	26,39,067.00	13,19,970.00			
TDS receivable on BOB Autosweep	1,42,463.00	-			
Interest received from IT for deduction of TDS on FD	4,91,517.00	1,62,403.00			
Cost of Suit Assessed (Mopungchukit TE)	-	50,000.00			
<b>TOTAL</b>	<b>1,20,76,95,258.67</b>	<b>1,83,26,04,500.67</b>	<b>TOTAL</b>	<b>1,20,76,95,258.67</b>	<b>1,83,26,04,500.67</b>

(Tapas Kumar Sukul)  
A.Ac.O

Anup Kumar Mukherjee  
(FA & CAO)

Saurav Pahari  
(Deputy Chairman)

**TEA BOARD  
REVOLVING CORPUS FUND  
INCOME & EXPENDITURE  
FOR THE YEAR 2022-23**

EXPENDITURE	2021-22 Amount (Rs.)	2022-23 Amount (Rs.)	INCOME	2021-22 Amount (Rs.)	2022-23 Amount (Rs.)
OTHER ADM. EXPENDITURE	-	60,000.00	INCOME FROM INVESTMENT	3,74,73,594.00	1,78,08,725.00
PROVISION ADJUSTMENTS	-	1,24,40,950.28	INTEREST EARNED-Charged	4,16,31,701.00	5,76,30,811.00
Loan Adjustment SPTF Looksun TE	-	-	INTEREST ON LOAN (TEA ESTATE)	1,78,439.00	9,75,607.28
Bank Charges	2,254.00	177.00	PRIOR PERIOD INCOME	9,52,898.00	2,27,29,443.00
EXCESS OF INCOME OVER EXPENDITURE	8,43,68,885.00	8,99,89,541.00	PROVISION ADJUSTMENTS	36,42,990.00	11,05,208.00
			Interest received from IT for deduction of TDS on FD	4,91,517.00	1,62,403.00
			Loan adjustment account		20,28,471.00
			Cost of Suit assessed (Mopungchukit TE)		50,000.00
<b>GRANDTOTAL</b>	<b>8,43,71,139.00</b>	<b>10,24,90,668.28</b>	<b>GRAND TOTAL</b>	<b>8,43,71,139.00</b>	<b>10,24,90,668.28</b>

(Tapas Kumar Sukul)  
A.Ac.O

Anup Kumar Mukherjee  
(FA & CAO)

Saurav Pahari  
(Deputy Chairman)



**TEA BOARD - SPECIAL PURPOSE TEA FUND  
RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31.03.2023**

	2021-22		2022-23		2021-22		2022-23	
	AMOUNT (Rs.)	AMOUNT (Rs.)	AMOUNT (Rs.)	AMOUNT (Rs.)	AMOUNT (Rs.)	AMOUNT (Rs.)	AMOUNT (Rs.)	
<b>I. RECEIPTS</b>								
1. Opening Balances								
Bank Balances								
- In Current A/c	2,53,29,560.52	2,53,29,560.62	33,08,341.83	33,08,341.83	39,72,722.00	39,07,196.00	37,91,827.80	
<b>II. Subsidy Received</b>								
<u>III. Income on Investments from:</u>								
Own Funds (Other Investments)	2,69,88,86,329.00	2,69,88,86,329.00	3,23,59,79,728.00	3,23,59,79,728.00	2,84,32,06,269.00	3,43,36,75,000.00	3,43,36,75,000.00	
<b>IV. Interest Received</b>								
a) On Bank Deposits	7,66,33,768.77	8,66,39,743.07	17,78,50,461.00	17,78,50,461.00				
b) Loans, Advances etc.	90,05,974.30	44,86,919.92	44,86,919.92	44,86,919.92				
<b>V. Other income (specify)</b>								
a) Principal Repayment	4,39,87,881.25	4,39,87,881.26	1,43,42,346.20	1,43,42,346.20	2,71,65,063.82	2,71,65,063.82		
<b>VI. Any other receipts (give details)</b>								
Loan Refunded by Garden	1,07,20,252.00	3,19,95,557.00	18,35,984.50	18,35,984.50	18,78,881.24	6,71,693.00	68,76,732.60	
Application Fees	14,000.00				80,022.00	2,23,127.00		
National Program for Tea Regulation	1,02,10,000.00				749.95	815.00		
Interest received from IT on tds deduction on FD			2,59,115.00	2,59,115.00	59,53,912.00	57,00,097.50		
Earnest money Deposit	2,80,000.00					280,000.00		
TDS receivable ICRA Ltd	208.00					1,000.00		
Receivable from Tea Board Tea Fund	2,81,469.00							
TDS Receivable on Fixed Deposit	1,04,99,628.00		74,03,871.00	74,03,871.00			11,23,293.15	
Prior period Income			106.00	106.00	33,08,341.83	11,23,293.15		
<b>TOTAL</b>		<b>3,21,16,84,747.68</b>	<b>3,44,54,65,853.45</b>	<b>3,44,54,65,853.45</b>	<b>3,21,16,84,747.68</b>	<b>3,44,54,65,853.45</b>	<b>3,44,54,65,853.45</b>	

(Tapas Kumar Sukul)  
A.Ac.O.

(Anup Kumar Mukherjee)  
F.A. & C.A.O.

(Saurav Pahari)  
Deputy Chairman

**TEA BOARD**  
**SPECIAL PURPOSE TEA FUND**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2023**

Expenditure	2021-22		2022-23		2021-22		2022-23	
	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	
<b>ESTABLISHMENT EXPENSES</b>		40,21,280.00		36,70,809.00		12,99,45,772.00		13,38,45,646.00
Remuneration to Accounts Manager	3,90,643.00		4,74,822.00				35,48,439.00	
Remuneration to Process Associate	22,38,096.00		24,20,952.00				17,94,431.00	
Remuneration to Accounts Advisor	13,37,321.00		7,63,985.00				1,82,18,937.00	
Remuneration to Peon	55,220.00		11,050.00				2,45,24,461.00	
<b>OTHER ADM. EXPENDITURE</b>		2,23,187.08		1,68,072.00				6,24,13,475.00
Bank Charges	159.95		343.00					1,86,47,157.00
Internal Audit Fees	1,79,988.00		99,900.00					34,29,470.00
Postage & Telegram	18,659.13		43,619.00					
Printing & Stationery	7,150.00		16,110.00					
General Expenses	150.00		700.00					
Rating Fees (ICRA)	8,334.00		-					
Repairs & Maintenances	-		7,400.00					
Travelling & Conveyance	8,733.00		-					
Penalty to IT	13.00		-					
<b>INTEREST</b>		4,96,145.82		-				23,59,865.00
<u>Interest on Term Loan</u>								
Interest on Bank of Baroda								
<b>PROVISIONS</b>		17,04,661.57		1,71,081.45				14,58,789.00
Provision for Interest Written Back	10,15,794.57							
Provision for Loan Written Back	-		1,71,081.45					
Provision for Penal Interest Written Back	6,88,867.00							
<b>ROUND OFF</b>		6,22,068.00		5,38,723.00				5,54,648.00
<b>DEPRECIATION</b>				7,208.83				
<b>PRIOR PERIOD EXPENDITURE</b>								
EXCESS OF INCOME OVER EXPENDITURE		13,36,68,016.80		13,36,63,053.72				
		14,07,35,359.27		13,82,18,948.00		14,07,35,359.270		13,82,18,948.00



SCHEDULE C

TEA BOARD  
SPECIAL PURPOSE TEA FUND  
SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31.03.2023

SCHEDULE	FIXED ASSETS DESCRIPTION	GROSS BLOCK			DEPRECIATION		NET BLOCK			
		Cost/Valuation As at the beginning of the year	Additions during the year	Deductions during the year	Cost/Valuation at the year end of the year	On Additions during the year	On Deductions during the year	Total up to the year ended	As at the Current year end 2022-23	As at the Previous year end 2021-22
<b>A. FIXED ASSETS</b>										
1. PLANT MACHINERY & EQUIPMENT										
1. PLANT MACHINERY & EQUIPMENT										
Air Conditioner										
Mobile Phone										
Xerox Machine										
Eureka Form										
Other Items										
Fax Machine										
Franking Machine										
Close Circuit										
Electronic Inverter										
2. VEHICLES										
Motor vehicles										
3. FURNITURE										
Almirah										
Computer										
Furniture										
Thermometer										
Camera										
Display Board										
4. COMPUTER										
Computer										
Scanner										
Printer										
5. ELECTRICAL FIXTURES										
6. OTHER ELECTRICAL FIXTURES										
Electrical Fixtures										
TOTAL OF PREVIOUS YEAR										
B. CAPITAL										
TOTAL										
INSTALLATIONS										
FIXED ASSETS										
Workings										
CURRENT YEAR										
PREVIOUS YEAR										
WORK IN PROGRESS										

(Anup Kumar Mukherjee)  
F.A. & C.A.O.

(Saurav Pahari)  
Deputy Chairman

**TEA CENTRE**

**Receipt & Payment account  
01-Apr-2022 to 31-Mar-2023**

Receipt	2021-22 Amount (Rs.)	2022-23 Amount (Rs.)	Payment	2021-22 Amount (Rs.)	2022-23 Amount (Rs.)
<u>Opening Balance</u>					
HDFC Bank	1,84,978.00	2,39,944.61	Administrative Expenses	1,44,000.00	1,44,000.00
Union Bank of India	8,59,004.14	38,86,402.58	Paid to Goodricke Group Ltd.	-	32,80,726.00
Consultancy fees received from Goodricke Group Ltd.	40,50,000.00	61,20,000.00	Transfer to Non Plan	40,50,000.00	58,50,000.00
Fixed Deposit Matured	20,00,000.00	-	Bank Charges	7,424.05	24,220.23
Interest on Deposit	54,757.00	-	GST Paid	12,32,834.00	12,77,342.00
Cash Sale/Credit/Debit Card Sale	35,05,682.27	53,02,647.54	Misc. Exp.	-	50,841.00
GST Liability on Sales	1,75,332.24	2,53,656.60	POS Charges	2,711.00	-
Output GST Liability - Consultancy	8,10,000.00	9,00,000.00	Electricity Charges	7,04,290.00	8,24,350.00
Zomato	962.59	-	Water Charges	-	49,600.00
Water Charges	-	49,600.00	Fixed Deposit made	20,00,000.00	-
Electricity Charges	6,26,890.00	8,99,200.00	<u>Closing Balances</u>		
			HDFC Bank	2,39,944.61	2,39,735.00
			UBI Bank	38,86,402.58	59,10,637.10
<b>Total</b>	<b>1,22,67,606.24</b>	<b>1,76,51,451.33</b>	<b>Total</b>	<b>1,22,67,606.24</b>	<b>1,76,51,451.33</b>

(Tapas Kumar Sukul)  
A.Ac.O.

(Anup Kumar Mukherjee)  
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(Saurav Pahari)  
Deputy Chairman

**Tea Centre**  
**Income & Expenditure Account**  
1-Apr-2022 to 31-Mar-2023

Expenditure	2021-22		2022-23		Income	2021-22		2022-23	
	Amount Rs.)	Amount Rs.)	Amount Rs.)	Amount Rs.)		Amount Rs.)	Amount Rs.)	Amount Rs.)	Amount Rs.)
<u>Opening Stock</u>		12,87,676.00		8,60,705.00	Sales	21,83,977.00		34,97,049.54	
<u>Purchases</u>					Food	14,096.00		33,947.00	
Tea Purchase	1,08,654.00		3,36,073.00		Merchandise	10,17,968.00		14,24,254.00	
Food Expenses	12,75,236.00		11,55,468.00		Liquid Tea	1,40,403.00		2,01,186.00	
		13,83,890.00		14,91,541.00	Retail Pkt.	96,850.00		1,46,211.00	53,02,647.54
<u>Other Administrative Expenses</u>					Retail Loose Tea				
Rent,Rates & Taxes	1,44,000.00		1,44,000.00		Interest Earned/Accrued				
Electricity & Power	4,41,180.00		5,89,830.00		FD Interest Received -HDFC	54,757.00			
Water Charges	19,375.00		10,000.00		Accrued Interest -UBI	5,14,302.00		6,38,594.00	6,38,594.00
Miscellaneous Expenses	5,72,865.00		4,34,920.00		Closing Stock				
Internet Expenses	98,648.00		53,808.00		Prior Period Income			8,60,705.00	
POS Charges	2,711.00		-					54,663.10	
Bank Charges	7,424.05		24,215.08						
		12,86,203.05		12,56,773.08					
Share of Profit Reversed (50%)		2,55,177.50		-					
Excess of Income over Expenditure		7,24,764.55		28,72,222.46					
<b>Total</b>		<b>49,37,711.10</b>		<b>64,81,241.54</b>	<b>Total</b>			<b>49,37,711.10</b>	<b>64,81,241.54</b>

(Tapas Kumar Sukul)  
A.Ac.O.

(Anup Kumar Mukherjee)  
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(Saurav Pahari)  
Deputy Chairman

**Tea Centre**  
**Balance Sheet**  
As on 31-Mar-2023

Liabilities	2021-22		2022-23		Assets	2021-22		2022-23	
	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
Corpus/Capital Fund		1,08,54,803.00		1,08,54,803.00	<b>Investments</b>		1,11,41,751.00		1,13,83,505.00
<b>Current Liabilities &amp; Provisions</b>					<b>Fixed Deposits</b>				
GST Liability on Consultancy Fees		90,000.00		-	<b>Current Assets Loans &amp; Advances</b>				
GST Liability on Sales		33,685.40		-	Sundry Deposits		1,27,700.00		1,27,700.00
Sundry Creditors (Goodricke)		32,80,731.15		26,04,108.00	Value Added Tax Refund		29,899.00		29,899.00
Sundry Creditors (Share of Profit 50%)		2,55,177.50		2,55,177.50	BEST (Electricity Deptt.)		3,568.00		3,568.00
Payable to TBTF		15,00,000.00		30,00,000.00	Receivable from Goodricke (Electricity)		77,400.00		77,400.00
					Accrued Interest		2,41,754.00		6,38,594.00
Excess of Income over Expenditure	17,89,962.59	25,14,727.14	25,14,727.14	25,14,727.14	TBTF Receivable		1,50,000.00		1,50,000.00
Add: Current Period	7,24,764.55	25,14,727.14	28,72,222.46	53,86,949.60	Bank Balance (HDFC Bank)		2,39,944.61		2,39,735.00
					Bank Balance (UBI Bank)		38,86,402.58		59,10,637.10
					Receivable from Goodricke		17,70,000.00		35,40,000.00
					Closing Stock		8,60,705.00		-
<b>Total</b>		<b>1,85,29,124.19</b>		<b>2,21,01,038.10</b>	<b>Total</b>		<b>1,85,29,124.19</b>		<b>2,21,01,038.10</b>

(Tapas Kumar Sukul)  
A.Ac.O.

(Anup Kumar Mukherjee)  
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(Saurav Pahari)  
Deputy Chairman



**Tea Plantation Development Subsidy Scheme  
Receipts & Payments**

1-Apr-2022 to 31-Mar-2023

	2021-22		2022-23		2021-22		2022-23	
	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	
Receipts								
Payments								
(Closing Balance								
Guwahati(SGDS)					3,746.00		12,730.28	
HO(PDS)					9,773.00		-	
Coonor(PDS)					2,647.37		1,34,620.00	
Guwahati(PDS)					2,260.00		5,000.00	
Siliguri(PDS)					22,359.35		260.00	
						40,795.72		1,52,610.28
<b>Total</b>		<b>47,85,84,628.51</b>		<b>15,04,56,085.70</b>		<b>47,85,84,628.51</b>		<b>15,04,56,085.70</b>

(Tapas Kumar Sukul)  
A.Ac.O.

(A.K.Mukherjee)  
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(Saurav Pahari)  
Deputy Chairman

**Tea Plantation Development Subsidy Scheme**  
Income & Expenditure  
1-Apr-2022 to 31-Mar-2023

Expenditure	2021-22		2022-23		2021-22		2022-23	
	Amt. (In Rs.)	Amt. (In Rs.)	Amt. (In Rs.)	Amt. (In Rs.)	Amt. (In Rs.)	Amt. (In Rs.)	Amt. (In Rs.)	
<b>Expenditure on Grants/Subsidy</b>								
SGDS Development Activities - Guwahati		2,64,96,633.00						
PDS								
Guwahati	17,11,98,428.00		34,51,410.00		47,51,84,387.47		15,03,30,105.26	
Palampur	53,56,465.00		4,67,46,740.00		47,51,84,387.47		15,03,30,105.26	
Siliguri	6,88,18,635.00		1,90,58,376.00		40,795.72		1,52,597.26	
Coonoor	-	24,53,73,528.00		6,92,56,526.00	47,51,43,591.75		15,01,77,508.00	
SGDS					15,35,752.51		4,88,141.76	
Sub Dib. - Guwahati			6,47,25,109.00					
Soil Testing Exp. - Guwahati	47,439.00		3,11,065.00					
SRO recurring-Guwahati	33,70,747.40		30,21,270.08					
SGDD Recurring Exp.	7,59,720.01		5,55,739.48					
Training/Workshop Exp. - Guwahati	2,54,952.00		1,12,30,132.00					
SRO Recurring Exp.Car Hiring-Guwahati	-		3,03,050.88					
Meeting/Seminar with Stakeholders	11,014.00		13,541.00					
Upgradation of Skill of Officials -Guwahati	-	44,43,872.41	12,08,256.00					
Administrative Charges - HO		10,000.00						
Imprest Gudalur Exp.		3,79,839.00		8,08,101.00				
Strengthening of Field Offices -Coonoor		24,09,867.00						
Workshop Exp. - Kumily/Peermade		58,965.00						
IIPM Study Evaluation		76,09,110.00						
Bank Charges		10,039.75		62.00				
Depreciation -PDS		15,34,017.56		15,34,017.56				
Prior Period Expenses -Coonoor		6,38,77,486.00						
Excess Income over Expenditure		12,35,08,245.30						
<b>Total</b>		<b>47,57,11,603.02</b>		<b>15,29,66,870.00</b>		<b>47,57,11,603.02</b>		
							<b>15,29,66,870.00</b>	
							<b>30,59,184.76</b>	
							<b>2,10,735.00</b>	
							<b>7,584.00</b>	
							<b>14,96,89,366.24</b>	
							<b>9,91,732.00</b>	
							<b>10,01,174.00</b>	
							<b>8,974.78</b>	
							<b>3,150.00</b>	
							<b>98,733.00</b>	
							<b>30,59,184.76</b>	

(Tapas Kumar Sukul)  
A.A.C.O.

(A.K.Mukherjee)  
F.A. & C.A.O.

(Saurav Pathari)  
Deputy Chairman

Tea Plantation Development Subsidy Scheme  
Balance Sheet  
As on 31-Mar-2023

Liabilities	Schedule	2021-22		2022-23		Assets	Schedule	2021-22		2022-23	
		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)			Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
<b>Current/Capital Fund</b>						<b>Fixed Assets</b>	A				
Add: Capital Purchase		4,09,84,976.48	4,25,47,628.97	4,25,47,628.97	4,30,05,770.73	Fixed Assets - RO & SRO		63,28,744.13	85,01,014.60	55,19,039.96	74,55,138.80
		15,35,762.51		4,85,151.76		Plant Assets		21,72,270.47		19,38,098.84	
<b>Current Liabilities &amp; Provisions</b>						<b>Deposit (Assets)-SGDS</b>		1,08,315.00	1,56,331.00	1,08,315.00	1,56,331.00
SGDS						Bank A/c Deposits of SROs		50,016.00		50,016.00	
Duties & Taxes				1,518.00		Security deposit for Electricity-SGDD					
Liabilities for Exp. - Guwahati		2,10,735.00				<b>Current Assets Loans &amp; Advances</b>					
Outstanding Liabilities - (Sondang Women SHG)						SGDS					
Outstanding Liabilities - SRO/RO TADA				1,06,600.00		Advance for Annual Awards		1,77,121.00	1,80,000.00	1,80,000.00	
Payable to HO-Guwahati		3,169.00		29,680.00		Advance for Other R & O		6,04,887.14	1,77,121.00	1,77,121.00	
SPTF- Remittance RO Dibangarh		4,123.00		3,169.00		Advance for Imprest SGDD - Dibangarh		28,225.00	4,55,606.65	4,55,606.65	
Suspense Receipt - SGDD		18,257.73		18,257.73		Advance for Workshop		1,27,600.00	28,225.00	28,225.00	
License Fees Payable-Guwahati		60.00		60.00		Advance for Training/Workshop -Guwahati		13,74,063.00	1,14,84,486.00	1,14,84,486.00	
Payable to TBTF for Interest-Guwahati		39,614.00		39,614.00		Advance for Recruiting expenses -RO & SROs		10,000.00	10,000.00	10,000.00	
Payable to TBTF for Interest		21,346.00		21,346.00		Advance for Training		11,82,500.00	14,20,873.00	14,20,873.00	
Unspent Balance Payable to Govt.		40,785.72	3,37,980.45	1,52,610.28	3,78,757.89	Advance for TADA for RO/SRO - Guwahati		1,53,101.00	1,53,101.00	1,53,101.00	
						Advance for Non Plan		8,000.00	8,000.00	8,000.00	
						Advance for Transportation charges		3,159.00	3,159.00	3,159.00	
						TDS Receivable - Guwahati		18,523.00	18,523.00	18,523.00	
						Advance to Dibangarh RO-Guwahati		2,81,200.00	2,81,200.00	2,81,200.00	
						Advance for Projector		1,74,691.84	2,48,948.92	2,48,948.92	
						Input Tax Credit -CGST & SGST -(SGDS Guwahati)		9,53,212.45	11,57,453.75	11,57,453.75	
						Advance for Rent - RO & SRO		14,20,200.00	12,02,760.00	12,02,760.00	
						Receivable from HO		6,40,000.00	3,159.00	3,159.00	
						Receivable from NPTTR			6,40,000.00	6,40,000.00	1,81,52,920.03
						<b>PDS</b>					
						Advance of HO		2,035.00	2,035.00	2,035.00	
						Advance to Peermade Office		5847.00	847.00	847.00	
						Excess Payment Refundable - Guwahati		1,78,042.92	14,844.32	14,844.32	
						Imprest - Goddair		263,354.07	263,354.07	263,354.07	
						Receivable from Imprest A/c -Siliguri		7,207.28	7,207.28	7,207.28	
						Input Tax Credit - GST		9,411.00	9,411.00	9,411.00	
						Input Tax Credit - GST (Siliguri)		3,951.00	3,951.00	3,951.00	
						TDS Receivable - Guwahati		9818.59	9818.59	9818.59	
						Training and Seminar (SGDS Coontor)					
						<b>Closing Balance</b>					
						Guwahati(SGDS)		3,746.00	12,730.25	12,730.25	
						HO(PDS)		9,773.00			
						Coontor(PDS)		2,647.37	1,34,620.00	1,34,620.00	
						Guwahati(PDS)		2,260.00	5,000.00	5,000.00	
						Siliguri(PDS)		22,389.35	260.00	260.00	
						<b>Excess of Expenditure over Income</b>			40,785.72		1,52,610.28
						PDS					
						Add: Current Period		13,76,48,784.19	1,37,55,778.01	1,37,55,778.01	1,68,14,982.77
								(12,38,92,986.19)	30,59,184.76	30,59,184.76	
<b>Total</b>			4,28,55,609.42		4,33,84,528.72	<b>Total</b>			4,28,55,609.42	4,33,84,528.72	4,33,84,528.72

(Tapas Kumar Sukul)  
A.A.O.

(A.K.Mukherjee)  
F.A. & C.A.O.

(Saurav Pahari)  
Deputy Chairman

**FIXED ASSET SCHEDULE AS ON 31.03.2023**

Sl. No.	Item	Opening Balance (Rs.)	Addition during 2022-23			Disposal during 2022-23 (Rs.)	Total Value of Asset (Rs.)	Rate of Depreciation (%)	Amount Depreciated (Rs.)		W.D.V. as on 31.03.2023 (Rs.)
			Date of procurement	No. of Days	Amount (Rs.)				On Opening Balance	On Addition during 2022-23	
<b>SGDD FIXED ASSETS</b>											
1	COMPUTERS/ PERIPHERALS	9,829.35			-	9,829.35	40	3,931.74	-	3,931.74	5,897.61
2	ELECTRICAL INSTALLATION	1,35,490.48			-	1,35,490.48	10	13,549.05	-	13,549.05	1,21,941.43
3	FURNITURE & FIXTURE (under others of P&M)	69,585.93			-	69,585.93	15	10,437.89	-	10,437.89	59,148.04
4	FURNITURE & FIXTURE	14,98,479.91			-	14,98,479.91	10	1,49,847.99	-	1,49,847.99	13,48,631.92
5	FIXTURE & FITTINGS	51,759.68			-	51,759.68	15	7,763.95	-	7,763.95	43,995.73
6	OFFICE EQUIPMENT	2,08,555.15			-	2,08,555.15	10	20,855.51	-	20,855.51	1,87,699.64
7	PLANT, MACHINERY & EQUIPMENT	1,76,831.79			-	1,76,831.79	15	26,524.77	-	26,524.77	1,50,307.02
8	MOTORBIKE	21,738.18			-	21,738.18	15	3,260.73	-	3,260.73	18,477.45
<b>TOTAL</b>		<b>21,72,270.47</b>			<b>-</b>	<b>21,72,270.47</b>		<b>2,36,171.63</b>	<b>-</b>	<b>2,36,171.63</b>	<b>19,36,098.84</b>

**SRO FIXED ASSETS**

1	Computers Items	18,77,006.74				57,605.90		19,34,612.64	40.00	7,50,802.69	9,712.15	7,60,514.84	11,74,097.80
2	FURNITURE	17,13,910.35				1,50,000.00		18,63,910.35	10.00	1,71,391.04	184.93	1,71,575.97	16,92,334.38
	FURNITURE under 'Others of PM)	33,671.48						33,671.48	15.00	5,050.72		5,050.72	28,620.76
3	GPS DEVICE	10,25,114.70						10,25,114.70	10.00	1,02,511.47	-	1,02,511.47	9,22,603.23
4	MOTORBIKE	16,03,848.23				27,600.00		16,31,448.23	15.00	2,40,577.24	34.00	2,40,611.24	13,90,836.99
5	Plant & Machinery (Inverter & Battery)	75,192.63				2,52,935.86		3,28,128.49	15.00	11,278.89	6,302.80	17,581.69	3,10,546.80
<b>TOTAL</b>		<b>63,28,744.13</b>			<b>-</b>	<b>4,88,141.76</b>		<b>68,16,885.89</b>		<b>12,81,612.05</b>	<b>16,233.88</b>	<b>12,97,845.93</b>	<b>55,19,039.96</b>

(Tapas Kumar Sukul)  
A.Ac.O.

(A.K.Mukherjee)  
F.A. & C.A.O.

(Saurav Pahari)  
Deputy Chairman

**Schedule Caste Sub-Plan  
Receipt & Payment Account**  
1-Apr-2022 to 31-Mar-2023

Receipts	2021-22		2022-23		2021-22		2022-23	
	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	
<b>Opening Balance</b>								
Coonoor	-	19,466.00	19,466.00	32,80,534.00	1,03,39,000.00			
Guwahati	13,989.00	6,810.00	6,810.00	17,70,549.00	49,19,446.00			
Siliguri	24,584.00	37,778.00	37,778.00	33,90,061.00	5,09,894.00			
Palampur	396.00	-	-	11,47,789.00	1,65,25,409.00		3,22,93,849.00	
<b>Fund Received From Govt.</b>								
Fund Received from Govt.								
				64,054.00		95,88,933.00		
				3,42,38,000.00		4,30,000.00	57,005.70	
<b>Other Receipts</b>								
Received from R&D Aside							20,00,000.00	
Training/Study Tour Advance Recouped- Guwahati	-	57,244.00	57,244.00			633.00	235.30	
Received from Guwahati	-	66,000.00	66,000.00			39,400.00	-	
Workshop Advance Recouped- Guwahati	-	2,555.00	2,555.00			3,14,420.00	-	
Prior Period Income - Palampur	11,479.00	-	-			590.00	-	
Received from TASP - Palampur	1,64,730.00	-	-			1,61,679.00	-	
Disbursement Return- Palampur	1,14,000.00	-	-			38,969.00	64,054.00	
	13,000.00	-	-			3,500.00	-	
<b>Total</b>				1,25,799.00		1,06,42,178.00		
				3,03,209.00		1,06,42,178.00		
				3,44,27,853.00		3,44,27,853.00		

(Tapas Kumar Sukui)  
A.Ac.O.

(A.K.Mukherjee)  
F.A. & C.A.O.

(Saurav Pahari)  
Deputy Chairman

**Schedule Caste S**  
**Income & Expenditure**  
1-Apr-2022 to 31-M

Expenditure	2021-22		2022-23	
	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
<b>Expenditure on Grants/Subsidy</b>				
Coonor	32,80,534.00		1,03,39,000.00	
Guwahati	17,70,549.00		49,19,446.00	
Palampur	33,90,061.00		5,09,994.00	
Siliguri	11,47,789.00		1,55,25,409.00	
		95,98,933.00		3,22,93,841
Workshop - Guwahati		5,97,730.00		9,39,68.
Bank Charges		633.00		
Study Tour Exp. - Guwahati		17,030.00		
Training Exp. Against Jorhat Adv. - Guwahati		10,62,000.00		
Prior Period Expenditure - Guwahati		3,500.00		
<b>Excess of Income over Expenditure</b>				1,64,95,31
<b>Total</b>		1,12,59,826.00		4,97,27,84

(Tapas Kumar Sukul)  
A.Ac.O.

(A.K.Mukherj)  
F.A. & C.A.C

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	2021-22		2022-23	
	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
(ear)	1,03,00,000.00		3,42,38,000.00	
ant Year)	1,03,00,000.00		3,42,38,000.00	
	64,054.00	1,02,35,946.00	10,154.00	3,42,27,846.00
mpur				3.00
ri		1,64,730.00		
		36,300.00		1,55,00,000.00
Income		8,23,850.00		
<b>Total</b>		1,12,59,828.00		4,97,27,849.00

(Saurav Pahari)  
Deputy Chairman

ub-Plan	re Account	Income
	2023	
		Fund Received From Gov
		Fund Received from Gov
		Add: Unspent Grant (La
		Less: Unspent Grant (Ch
		3.00
		Prior Period Income
		Prior Period Income - P
		Prior Period Income - Sil
		3.00
		Excess of Expenditure O
		3.00
		Total

ee)

**Schedule Caste Sub-Plan  
Balance Sheet  
As on 31-Mar-2023**

Liabilities	Sche- dule	2021-22		2022-23		Assets	Sche- dule	2021-22		2022-23	
		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)			Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
<b>Current Liabilities &amp; Provisions</b>											
Suspense Receipt Payable - Guwahati		7,218.00		7,218.00		Loans & Advances		-		1,55,00,000.00	
Payable to TBTF- Interest		10,000.00		10,000.00		Advance to Raikhalhat SHG-Siliguri		25,56,000.00		25,56,000.00	
Payable to TASP-Palampur		1,14,000.00		1,14,000.00		Advance for Training AAU, Jorhat-Guwahati		86,417.00		20,417.00	
Unspent Balance Payable to Govt.		64,054.00		12,709.00	1,43,927.00	Advance for Training/Study Tour-Guwahati		89,606.00		11,50,924.00	1,92,27,341.00
<b>Excess of income over Expenditure</b>		34,24,655.00		26,00,805.00	1,90,96,123.00	<b>Closing Balance</b>					
Add: Current Year		(8,23,650.00)		1,64,95,318.00		Coonor		19,466.00		12,109.00	
						Guwahati		6,810.00		6.00	
						Palampur		-		594.00	
						Siliguri		37,778.00			12,709.00
<b>Total</b>					1,92,40,050.00	<b>Total</b>				27,96,077.00	1,92,40,050.00

(Tapas Kumar Sukul)  
A.Ac.O.

(A.K.Mukherjee)  
F.A. & C.A.O.

(Saurav Pahari)  
Deputy Chairman



**Quality Upgradation & Product Diversification Scheme**  
**Income & Expenditure Account**  
 1-Apr-2022 to 31-Mar-2023

Expenditure	2021-22		2022-23		2021-22		2022-23	
	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	
<b>Expenditure on Grants/Subsidy</b>								
Guwahati	-	-	-	-	34,160.12	-	-	
Palampur	-	-	-	-	-	-	-	
Administrative Exp. - HO					34,160.12			
Bank Charges					34,130.12			
Excess of Income over Expenditure								
		30.00				30.00		
<b>Total</b>		<b>30.00</b>				<b>30.00</b>		

(Tapas Kumar Sukul)  
A.Ac.O.

(A.K.Mukherjee)  
F.A. & C.A.O.

(Saurav Pahari)  
Deputy Chairman

**Quality Upgradation & Product Diversification Scheme**  
Balance Sheet  
As on 31-Mar-2023

Liabilities	2021-22		2022-23		Assets		2021-22		2022-23	
	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
<b>Capital Account</b>		35,390.00		35,390.00	<b>Loans &amp; Advances Assets</b>					
Current Liabilities & Provisions		34,130.12			Input Tax Credit - GST			72,076.28		72,076.28
Unspent Balance Payable to Govt.										
<b>Excess of Expenditure over Income</b>	36,686.28		36,686.28		<b>Closing Balance</b>					
Add: Current Period	-				BOB -HO	31.12				
					Coonoor	34,099.00				
					Guwahati	-		34,130.12		
<b>Total</b>		<b>1,06,206.40</b>		<b>72,076.28</b>	<b>Total</b>			<b>1,06,206.40</b>		<b>72,076.28</b>

(Tapas Kumar Sukul)  
A.Ac.O.

(A.K.Mukherjee)  
F.A. & C.A.O.

(Saurav Pahari)  
Deputy Chairman

**HUMAN RESOURCE DEVELOPMENT SCHEME**

**Receipt & Payment Account**

1-Apr-2022 to 31-Mar-2023

Receipts	2021-22		2022-23		Payments	2021-22		2022-23	
	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
<b>Opening Balance</b>									
BOB-HO	500.00		500.00		Guwahati	3,76,715.00		97,19,521.00	
Coonor	49.10		7,584.00		Coonor	-		1,54,50,584.00	
Dibrugarh	18,514.00		-		Siliguri	48,02,943.00		62,71,535.00	
Guwahati	24,624.92		9,613.08		Palampur	-		7,81,000.00	
Siliguri	26,894.40		19,964.90						3,22,22,640.00
Tezpur	52,177.00		-		<b>Other Administrative Expenses</b>				
SGDD	1,740.00		-		Bank Charges		244.05		780.30
					Paid to R&D Aside				28,044.00
<b>Fund Received From Govt.</b>					Paid to Guwahati - IEER A/c				143.00
Disbursement Return Award XII -Guwahati					Liabilities for Expense Paid -Coonor		1,35,25,416.00		-
Received from R&D Aside					Liabilities for Expense Paid -Siliguri		23,33,585.00		-
Received from Guwahati - IEER A/c					Liabilities for Expense Paid -Palampur				-
Received from Orthodox - Siliguri					Prior Period Expenses		1,22,775.00		-
Received from IEER A/c - Guwahati					Paid to IEER A/c - Guwahati		71,290.00		-
Prior Period Receipts -Guwahati					Paid to Non Plan		1.00		-
					Unspent Grant Paid to Govt		825.00		-
							1,24,499.42		37,661.98
					<b>Closing Balance</b>				
					BOB HO		500.00		-
					Coonor		7,584.00		416.00
					Guwahati		9,613.08		10,802.08
					Siliguri		19,964.90		22,947.60
<b>Total</b>					<b>Total</b>				
							2,13,95,955.45		2,13,95,955.45
									3,23,23,434.96

(Tapas Kumar Sukul)  
A.Ac.O.

(A.K.Mukherjee)  
F.A.& C.A.O.

(Saurav Pahari)  
Deputy Chairman



**HUMAN RESOURCE DEVELOPMENT SCHEME**

Balance Sheet  
As on 31-Mar-2023

Liabilities	Schedule	2021-22		2022-23		Assets	Schedule	2021-22		2022-23	
		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)			Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
Capital Account			1,21,918.00	1,21,918.00	1,21,918.00	Fixed Assets	B	1,65,876.50		1,44,505.00	
Current Liabilities & Provisions						Current Assets Loans & Advances	C	81,520.52		81,520.52	
Excess of Income over Expenditure	A	(14,02,500.17)	37,805.06		1,39,835.68	Excess of Expenditure over Income -		(1,25,335.94)			
Add:Current Period		15,27,838.11	1,25,335.94			Add:Current Period		1,26,898.42		1,562.48	
						Closing Balance					
						BOB HO		500.00			
						Coonor		7,584.00		416.00	
						Guwahati		9,613.08		10,802.08	
						Shiguri		19,964.90		22,947.60	
<b>Total</b>			<b>2,85,069.00</b>		<b>2,61,753.68</b>	<b>Total</b>		<b>2,85,059.00</b>		<b>2,61,753.68</b>	

(Tapas Kumar Sukul)  
A.Ac.O.

(A.K.Mukherjee)  
F.A.& C.A.O.

(Saurav Pahari)  
Deputy Chairman

**Schedule A- Current Liabilities & Provisions**

<b>Particulars</b>	<b>2021-22</b>	<b>2022-23</b>
	<b>Amount (Rs.)</b>	<b>Amount (Rs.)</b>
Liabilities for Expenses-Guwahati	-	95,670.00
Disbursement Return Award XII - Guwahati	-	10,000.00
Payable to IEBR A/c - Guwahati	143.08	-
Unspent Grant Payable to Govt.	37,661.98	34,165.68
<b>Total</b>	<b>37,805.06</b>	<b>1,39,835.68</b>

(Tapas Kumar Sukul)  
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(Saurav Pahari)  
Deputy Chairman

**HUMAN RESOURCE DEVELOPMENT SCHEME**

**SCHEDULE : B FIXED ASSETS**

ITEM	Rate of Depreciation	GROSS BLOCK		Value after Adjustment	Addition during the year	Sold/ written off	Depreciation	NET BLOCK
		Value as on 01.04.22	Adjustment					VALUE AS ON 31.03.2023
Furniture/Fixture	10%	1,50,861.50	-	1,50,861.50	-	-	15,086.15	1,35,775.35
Air Conditioner	15%	10,270.18	-	10,270.18	-	-	1,540.53	8,729.65
Aquaguard Water Filter		4,744.82	-	4,744.82	-	-	4,744.82	-
<b>TOTAL</b>		<b>1,65,876.50</b>	<b>-</b>	<b>1,65,876.50</b>	<b>-</b>	<b>-</b>	<b>21,371.50</b>	<b>1,44,505.00</b>

(Tapas Kumar Sukul)  
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(A.K.Mukherjee)  
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(Saurav Pahari)  
Deputy Chairman

**HUMAN RESOURCE DEVELOPMENT SCHEME**  
**Schedule C- Current Assets Loans & Advances**

Particulars	2021-22	2022-23
	Amount (Rs.)	Amount (Rs.)
Receivable From Non Plan	825.00	825.00
Input Tax Credit	80,695.52	80,695.52
<b>Total</b>	<b>81,520.52</b>	<b>81,520.52</b>

(Tapas Kumar Sukul)  
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(Saurav Pahari)  
Deputy Chairman



**Orthodox Tea Production Subsidy Scheme**  
**Income & Expenditure Account**  
**1-Apr-2022 to 31-Mar-2023**

Expenditure	2021-22		2022-23		2021-22		2022-23	
	Amount Rs.)	Amount Rs.)	Amount Rs.)	Amount Rs.)	Amount Rs.)	Amount Rs.)	Amount Rs.)	
<b>Expenditure on Grants/Subsidy</b>								
Guwahati	6,20,01,933.00	-	-	-	19,10,52,815.90	-	-	
Palampur	1,15,365.00	-	-	-	-	-	-	
Siliguri	3,91,29,324.00	10,12,46,622.00	-	-	19,10,52,815.90	-	-	
Bank Charges		1,254.80			1,55,055.10			
Prior Period Expenditure (Coonoor)		7,27,94,122.00						
<b>Excess of Income over Expenditure</b>		1,68,55,762.00						
<b>Total</b>		19,08,97,760.80			19,08,97,760.80		13,424.00	
							(13,424.00)	
							13,424.00	

(Tapas Kumar Sukul)  
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(Saurav Pahari)  
Deputy Chairman

**Orthodox Tea Production Subsidy Scheme**  
**Balance Sheet**  
As on 31-Mar-2023

Liabilities	Schedule	2021-22		2022-23		Assets	Schedule	2021-22		2022-23	
		Amount Rs.)	Amount Rs.)	Amount Rs.)	Amount Rs.)			Amount Rs.)	Amount Rs.)	Amount Rs.)	Amount Rs.)
Corpus/Capital Fund			31,14,208.00		31,14,208.00	Loans & Advances TDS Receivable-Guwahati			9,671.00		9,671.00
Current Liabilities & Provisions			1,76,780.00		1,90,204.00						
Payable to TBTF for Interest-Coonor			9,671.00		9,671.00	Excess of Expenditure Over Income		2,01,46,750.00			32,90,988.00
Payable to TBTF for Interest-Guwahati			1,55,055.10		13,424.00	Add: Current Period		(1,68,55,762.00)			13,424.00
Unspent Balance Payable to Govt.						Closing Balance					
						Coonor		1,34,102.00			13,424.00
						Siliguri		19,953.10			-
						Guwahati		1,000.00			-
<b>Total</b>			<b>34,55,714.10</b>		<b>33,27,507.00</b>	<b>Total</b>			<b>34,55,714.10</b>		<b>33,27,507.00</b>

(Tapas Kumar Sukul)  
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(Saurav Pahari)  
Deputy Chairman





**Market Promotion Scheme  
Income & Expenditure Account  
1-Apr-2022 to 31-Mar-2023**

Expenditure	2021-22		2022-23		Income	2021-22		2022-23	
	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
Expenditure on Grants/Subsidy									
Overseas Offices (Promotion)	20,37,080.13		21,34,590.21		Fund Received From Govt.	4,15,61,477.00		2,10,00,000.00	
Project 5-5-5	6,35,820.00		5,98,890.00		Add: Unspent Grant (Last Year)	-		-	
Caddies/Carsons/Chest Let	30,27,087.26		37,87,511.00		Less: Unspent Grant (Current Year)	4,15,61,477.00		2,10,00,000.00	
Contribution to Tea Council/ITC/ITPF	-		3,44,042.36		Less: Capital Purchases	53,203.36		10,80,651.25	
Dep - Del (In Bound)	-		-			4,15,08,273.64		1,99,19,348.75	
Dep - Del (Out Bound)	-		-			21,779.66		-	
Domestic Advertisement/Sponsorship	9,39,595.40		19,39,056.14		Other Income	-		-	
Domestic Fair	23,51,435.12		37,00,652.64		Brand Support	-		-	
Domestic Campaign Through Media	2,30,204.00		80,510.00		Participation Fee	-		-	
Domestic Fair (DGFT Fund)	4,00,000.00		-		Fund from DGFT	4,00,000.00		-	
Domestic Tea Boutique	-		-		Misc. Receipt	17,939.74		25,746.67	
E-Governance project	23,83,596.00		5,84,649.00		Prior Period Income	-		-	
Freight & Insurance	20,30,508.00		13,86,448.38			1,254.00		2,09,546.41	
Gift Items	-		-						
International Fair & Exhibition	-		16,23,404.68						
IPR	-		5,84,899.00						
Legal & Consultancy	1,500.00		9,000.00						
Market Research & Intelligence	22,88,135.00		22,68,000.00						
Municipal Corporation Tax (Mumbai Tea Centre)	-		-						
Package Tea of Indian Origin (Brand Support)	-		49,735.00						
Printing Materials/Publication	1,47,733.00		3,62,500.00						
Promotional Package/Computer/Website	2,53,579.00		16,40,771.24						
Purchase of Tea	25,67,108.00		-						
Scheme for Participation in Exhibition	-		34,004.00						
Seminar - Conference/ITC	3,07,795.00		1,62,431.00						
Social Media	-		-						
Support to Association	-		-						
TVC Production	-		-						
Transport Subsidy (ICD) Amingaon	90,28,548.00		-						
Expenditure - NITI Forum Component for NE Incentive for Exporters		2,86,29,723.91		2,12,51,084.63					
Bank Charges				31,358.54					
Transfer to PDS Scheme		40,19,948.00		-					
Transfer to NITI Forum Component for NE				13,00,340.00					
Depreciation				1,70,758.00					
Prior Period Adjustment - H.O		2,07,802.00		-					
Prior Period Adjustment - Dubai		11,58,924.00		-					
Excess of income over Expenditure		78,64,494.42		-	Excess of Expenditure Over Income				25,98,895.34
<b>Total</b>		<b>4,19,05,687.72</b>		<b>2,27,53,541.17</b>	<b>Total</b>	<b>4,19,05,687.72</b>		<b>2,27,53,541.17</b>	

(Tapas Kumar Sukul)  
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(Anup Kumar Mukherjee)  
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(Saurav Pahar)  
Deputy Chairman

**Market Promotion Scheme  
Balance Sheet**  
As on 31-Mar-2023

Liabilities	Scheme	2021-22		2022-23		Assets	Scheme	2021-22		2022-23	
		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)			Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
Corpus/Capital Fund Less: Prior Period items Add: Capital Purchase		34,11,883.36		34,33,663.02		Fixed Assets	C		13,28,211.01		11,57,453.01
		21,779.66	34,33,663.02	-	34,33,663.02	Loans & Advances	B		65,08,656.14		63,67,181.92
Current Liabilities & Provisions	A		1,66,48,890.22		2,16,99,270.98	Input Tax Credit -IGST(5%)		1,52,983.57		1,56,850.57	
						Input Tax Credit -IGST(18%)		69,67,655.42		74,50,767.86	
Excess of Income over Expenditure Add: Excess of Income over Expenditure Less: Transferred		(84,75,889.69)	(6,11,395.27)	(6,11,395.27)		Input Tax Credit -IGST(12%)		38,400.00		38,400.00	
		78,64,494.42				Input Tax Credit -IGST(5%)		36,905.00		49,659.76	
						Input Tax Credit -CGST&SGST(18%)		41,54,289.68		50,41,477.06	
						Input Tax Credit - CGST (Guwahati)		94,136.24		1,19,417.67	
						Input Tax Credit - SGST (Guwahati)		94,136.24		1,19,417.67	
						Input Tax Credit - IGST (Guwahati)		77,000.31		2,75,781.62	
						TDS Receivable from Bank		65,581.00		65,581.00	
						Excess of Expenditure over Income Add: Excess of Expenditure over Income				25,98,899.34	
						Closing Balance					
						BOB - HO		17,248.36		-	
						Canara Bank CNA - HO		-	10,80,000.00		
						Guwahati		-	651.25		
						Japan		35,955.00	-		
						Moscow		-	-		
<b>Total</b>			<b>1,94,71,157.97</b>		<b>2,45,21,538.73</b>	<b>Total</b>		<b>1,94,71,157.97</b>		<b>2,45,21,538.73</b>	

(Tapas Kumar Sukul)  
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**Market Promotion Scheme**  
**Schedule A- Current Liabilities & Provisions**

Particulars	2021-22	2022-23
	Amount (Rs.)	Amount (Rs.)
Earnest Money/Security Deposit	53,48,179.68	53,81,694.68
Liability for Expenses	39,35,523.00	39,30,812.00
Miscellaneous Advance (Liab.)	1,616.00	1,616.00
Liability for Participation Fees - Biofach,Germany 2019	3,61,142.85	3,61,142.85
Liability for Participation Fees - Biofach, Gurgaon 2021	50,000.28	50,000.28
Liability for Participation Fees - COTECA,Hamburg,Germany	1,50,000.00	1,50,000.00
Liability for Participation Fees - Aahaar New Delhi	80,000.00	-
Liability for Participation Fees - Foodex Japan 2019	1,50,000.00	1,50,000.00
Liability for Participation Fees - Foodex Japan 2020	1,70,400.00	1,70,400.00
Liability for Participation Fees - Indus Food 2020	1,50,000.00	1,50,000.00
Liability for Participation Fees - Indus Food 2021	60,000.00	60,000.00
Liability for Participation Fees - Indus Food 2023	-	4,680.00
Liability for Participation Fees - Prodexpo 2019	14,742.64	14,742.64
Liability for Participation Fees - Prodexpo 2020	1,26,616.00	1,26,616.00
Liability for Participation Fees - World Food Moscow	1,50,000.00	1,50,000.00
Liability for Participation Fees - Xiamen Fair 2018	70,714.38	70,714.38
Liability for Participation Fees - World Tea & Coffee Expo 2021	40,000.00	40,000.00
Liability for Participation Fees - World Tea & Coffee Expo 2022		5,747.00
Liability for Participation Fees - G20	-	9,44,000.00
Payable - Aahaar Delhi 2023	-	7,267.20
Payable - Foodex Japan 2019	2,280.00	2,280.00
Payable - Gulf Food Dubai 2019	32,801.93	32,801.93
Payable to Exporters - Prodexpo 2020	73,273.63	73,273.63
Payable to Exporters - Gulf Food Dubai 2020	56,310.00	56,310.00
Payable to Dipannita Dattagupta	5,263.00	5,263.00
Payable to Non Plan	64,905.00	27,93,752.42
Payable to ZO New Delhi - Biofach 2019	1,26,806.00	1,26,806.00
Payable to TBTF - Others Fee	-	1,180.00
Payable to TBTF - for Interest	856.00	4,367.25
Performance Guarantee - Logicsoft Intl. Pvt. Ltd.	12,74,065.00	13,49,010.00
Performance Guarantee - Andrew Yule & Co. Ltd.	79,916.00	79,916.00
Performance Guarantee - Suraj Containers	-	18,390.00
SUSPENSE/SUSPENSE RECEIPT	40,18,475.47	43,04,036.47
GST Collected - Under Reverse Charge Mechanism	1,800.00	1,800.00
Unspent Balance Payable to Govt.	53,203.36	10,80,651.25
<b>Total</b>	<b>1,66,48,890.22</b>	<b>2,16,99,270.98</b>

(Tapas Kumar Sukul)  
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Deputy Chairman

**Market Promotion Scheme  
Schedule B- Loans & Advances**

Particulars	2021-22	2022-23
	Amount (Rs.)	Amount (Rs.)
NPTR Expenses	5,57,272.00	5,57,272.00
Receivable from ITPO	20,183.00	20,183.00
Receivable from Ogilvy & Mather Advertising	1,000.00	1,000.00
Receivable from Social PR Outsourcing Pvt. Ltd.	1,000.00	1,000.00
Indian Embassy	60,233.00	60,233.00
Miscellaneous Advance(Assets)	31,000.00	31,000.00
P.Tax	60.00	60.00
Purchase Advance	2,92,765.32	2,92,765.32
Receivable from Pay & Accounts Office, MOCI	38,907.00	38,907.00
Suspense Advance	10,95,389.86	13,79,681.86
Miscellaneous Advance	6,32,323.00	6,32,323.00
Suspense Dubai	7,78,787.00	7,78,787.00
Advance for Freight & Insurance DHL Express	48,420.00	48,420.00
Advance to CSIRD for Study on Tea Exports	73,500.00	73,500.00
Advance to Indian Tea Association	2,50,000.00	2,50,000.00
Advance for Biofach, Germany 2019	8,242.00	8,242.00
Advance to Agartala Office	79,700.00	-
Advance to S.M.Nasrullah	2,099.00	2,099.00
Advance to Dipannita Dattagupta	20,000.71	20,000.71
Advance to Mumbai Office	24,063.00	1,87,747.75
Advance to Palampur RO	4,93,825.00	1,37,336.00
Advance to ZO Coonor	79,869.00	1,19,959.00
Advance to ZO Delhi	25,000.00	45,000.00
Advance to ZO Guwahati	7,766.75	1,255.00
Advance to RO Jalpaiguri	9,480.00	-
Advance to Moscow Office	4,49,878.78	6,35,785.56
Advance for Domestic Advertisement	16,215.00	16,215.00
Advance to K&S Partners	21,935.00	25,535.00
Advance for Training (NITI Forum Component) - ZO Guwahati	13,00,000.00	-
Advance for Davos 2022	-	37,900.00
Advance for Davos 2023	-	8,00,000.00
Advance to Japan Office	-	45,733.00
Advance to NIFT	-	29,500.00
Receivable from Premiers Tea Ltd.	64,715.00	64,715.00
Receivable - Annapoorna 2019	16,728.00	16,728.00
Receivable - Aahar New Delhi ,2020	(9,616.00)	(9,616.00)
Receivable - World Tea & Coffee Expo, Mumbai, 2019	14,285.28	14,285.28
Receivable - Prodexpo 2020	(82,232.09)	(82,232.09)
Receivable - Foodex Japan 2019	(26,400.00)	(26,400.00)
Receivable - Indus Food Noida 2020	(94,080.00)	(94,080.00)
Receivable from Embassy for Consignment	2,00,595.00	2,00,595.00
Receivable - World Tea & Coffee Expo, Mumbai, 2018	5,746.53	5,746.53
<b>Grand Total</b>	<b>65,08,656.14</b>	<b>63,67,181.92</b>

(Tapas Kumar Sukul)  
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(Saurav Pahari)  
Deputy Chairman

**Market Promotion Scheme  
Schedule C- Fixed Assets**

ITEM	GROSS BLOCK		Value after Adjustment	Addition during the year	Sold/ written off	Rate of Depreciation (%)	Depreciation	NET BLOCK VALUE AS ON 31.03.2023
	Value as on 01.04.22	Adjustment						
Vehicle	1,97,923.10	-	1,97,923.10	-	-	15	29,688.00	1,68,235.10
Plant & Machinery	1,02,024.20	-	1,02,024.20	-	-	15	15,304.00	86,720.20
Furniture/Fixture	9,51,797.82	-	9,51,797.82	-	-	10	95,180.00	8,56,617.82
Computer & Peripherals	45,385.89	-	45,385.89	-	-	40	18,154.00	27,231.89
E-Auction	31,080.00	-	31,080.00	-	-	40	12,432.00	18,648.00
<b>TOTAL</b>	<b>13,28,211.01</b>	<b>-</b>	<b>13,28,211.01</b>	<b>-</b>	<b>-</b>		<b>1,70,758.00</b>	<b>11,57,453.01</b>

(Tapas Kumar Sukul)  
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(Anup Kumar Mukherjee)  
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(Saurav Pahari)  
Deputy Chairman

**Tribal Area Sub Plan  
Receipt & Payment Account**

1-Apr-2022 to 31-Mar-2023

	2021-22		2022-23		Payments	2021-22	2022-23
	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)		Amount (Rs.)	Amount (Rs.)
<b>Receipts</b>							
<b>Opening Balance</b>							
Coonoor	1,40,294.00		225.00		Disbursement Subsidy - Guwahati	28,12,288.00	2,12,86,633.00
Guwahati	6,070.00		1,487.00		Disbursement Subsidy - Palampur	3,32,589.00	2,88,000.00
Siliguri	88,464.00		53,925.00		Disbursement Subsidy - Siliguri	16,27,702.00	38,73,428.00
Palampur	4,378.00		-		Disbursement Subsidy - Coonoor	6,99,775.00	45,95,350.00
					Paid to R&D Aside	-	54,150.00
<b>Fund Received From Govt.</b>					Advance for Workshop	4,260.00	4,20,000.00
Received from R&D Aside		78,00,000.00		3,12,00,000.00	Bank Charges	160.00	200.00
Prior Period Receipt - Siliguri					Liability for Exp. Paid - Siliguri		
Interest Eamed - Guwahati					Paid to Guwahati	26,36,333.00	
Received from SCSP - Palampur							423.00
Advance Recouped for Workshop - Guwahati		423.00					
Prior Period Receipt - Palampur		1,61,679.00			Unspent Grant Last Year Refunded to Govt.	2,39,206.00	55,637.00
Prior Period Adj		35,642.00			Paid to SCSP - Palampur	1,14,000.00	
		2,85,000.00		340.00	TDS Paid		
					<b>Closing Balance</b>		
					Guwahati	1,487.00	1,12,367.00
					Coonoor	225.00	81,650.00
					Siliguri	53,925.00	5,60,935.00
<b>Total</b>		<b>85,21,950.00</b>		<b>3,13,28,773.00</b>	<b>Total</b>	<b>85,21,950.00</b>	<b>3,13,28,773.00</b>

(Tapas Kumar Sukul)  
A.Ac.O.

(A.K.Mukherjee)  
F.A. & C.A.O.

(Saurav Pahari)  
Deputy Chairman

**Tribal Area Sub Plan**  
**Income & Expenditure Account**  
1-Apr-2022 to 31-Mar-2023

Expenditure	2021-22		2022-23		Income	2021-22		2022-23	
	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
Disbursement Subsidy - Guwahati	28,12,288.00		2,31,14,633.00		Fund Received from Govt.	78,00,000.00		3,12,00,000.00	
Disbursement Subsidy - Palampur	3,32,589.00		2,88,000.00		Add: Unspent Grant (Last Year)	-		-	
Disbursement Subsidy - Siliguri	16,27,702.00		38,73,428.00		Less: Unspent Grant (Current Year)	78,00,000.00	77,44,363.00	3,12,00,000.00	3,04,45,048.00
Disbursement Subsidy - Coonoor	6,99,775.00		45,95,350.00			55,637.00		7,54,952.00	
Study Tour Expenses - Guwahati	3,71,414.00		-						
Workshop - Guwahati	9,43,616.00		-		Prior Period Income - Siliguri		1,82,036.00		18,440.00
Bank Charges	160.00		-		Prior Period Income - Guwahati		3,88,415.00		65,499.00
					Prior Period Income - Palampur		2,85,000.00		-
					Prior Period Adjustment		-		346.00
<b>Excess of income over Expenditure</b>	<b>18,12,270.00</b>		<b>-</b>		<b>Excess of Expenditure over Income</b>		<b>-</b>		<b>13,42,078.00</b>
<b>Total</b>	<b>85,99,814.00</b>	<b>3,18,71,411.00</b>	<b>3,18,71,411.00</b>	<b>Total</b>			<b>85,99,814.00</b>		<b>3,18,71,411.00</b>

(Tapas Kumar Sukul)  
A.Ac.O.

(A.K.Mukherjee)  
F.A. & C.A.O.

(Saurav Pahari)  
Deputy Chairman

**Tribal Area Sub Plan  
Balance Sheet  
as at 31-Mar-2023**

Liabilities	2021-22		2022-23		Assets		2021-22		2022-23	
	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
<b>Current Liabilities</b>										
Liabilities for Exp. - Guwahati	65,499.00		-		Loans and Advances (Asset)					
Payable of Interest - Guwahati	15,555.00		15,132.00		Advance to AAU & TRA -Guwahati	33,12,424.00			14,84,424.00	
Unspent Balance Payable to Govt.	55,637.00	1,36,691.00	7,54,952.00	7,70,084.00	Advance for Study Tour -Guwahati	39,576.00			39,576.00	
					Advance for Workshop - Guwahati	14,983.00			4,34,983.00	
					Receivable from SCSP-Palampur	1,14,000.00			1,14,000.00	
<b>Excess of Expenditure over Income</b>	18,36,791.00	36,49,061.00	36,49,061.00	23,06,983.00	Input Tax Credit GST - Siliguri	2,34,000.00			2,34,000.00	
Add: Current Period	18,12,270.00		-13,42,078.00		TDS Receivable - Guwahati	15,132.00			15,132.00	
								37,30,115.00		23,22,115.00
					Closing Balance					
					Guwahati	1,487.00			1,12,367.00	
					Coonoor	225.00			81,650.00	
					Siliguri	53,925.00		55,637.00	5,60,935.00	7,54,952.00
<b>Total</b>		37,85,752.00		30,77,067.00	<b>Total</b>			37,85,752.00		30,77,067.00

(Tapas Kumar Sukul)  
A.Ac.O.

(A.K.Mukherjee)  
F.A. & C.A.O.

(Saurav Pahari)  
Deputy Chairman

Receipts		Payments	
Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
Opening Balance	6,502.30	2,541.01	1,13,18,249.42
IDBI Bank	10,812.11	10,812.11	11,72,022.00
Bank of India	0.00	33,158.00	0.00
Canara Bank - Guwahati	0.00	77,520.25	0.00
Canara Bank - Coonoor	38,469.97	22,961.74	0.00
ICICI Bank- Tea Board Charges A/c	15,129.35	38,220.39	1,45,953.00
ICICI Bank- Tea Board Charges A/c Jorhat			65,62,405.00
			5,18,860.00
Fund Received From Govt.			1,77,604.00
Receipt from Market Promotion Scheme			1,02,10,000.00
Receipt from Plantation Development Scheme			1,08,00,000.00
E-Auction Tea Board Charges			37,84,323.00
Received from Imprest - Palampur			38,33,939.37
Testing Fees Received			44,05,08,627.00
Fixed Deposit Matured			590.00
Interest on FD/Autosweep Received			17,24,778.00
Advance Refunded			3,434.00
Suspense Receipts			3,9861.00
Output CGST&SGST (18%)			65,62,405.00
TDS			17,24,778.00
Forfeited Performance Guarantee			7,87,732.00
TDS on GST			1,07,18,450.00
TDS u/s 194O-Jorhat			1,05,62,405.00
TDS u/s 194O-Jorhat			5,99,947.00
TCS Collected			1,00,000.00
TCS -Jorhat			38,79,250.00
RCM IGST			3,434.00
Transfer from TCS A/c			73,10,160.84
Transfer from TDS A/c			3,434.00
Prior Period Receipts - Coonoor			4,02,787.14
Receipts from ICICI Bank			29,05,828.00
Performance Guarantee - Logissoft Intl. Pvt. Ltd.			30,83,448.00
			17,24,778.00
			7,87,732.00
			1,07,18,450.00
			1,05,62,405.00
			5,99,947.00
			1,00,000.00
			38,79,250.00
			3,434.00
			73,10,160.84
			3,434.00
			4,02,787.14
			29,05,828.00
			30,83,448.00
			17,24,778.00
			7,87,732.00
			1,07,18,450.00
			1,05,62,405.00
			5,99,947.00
			1,00,000.00
			38,79,250.00
			3,434.00
			73,10,160.84
			3,434.00
			4,02,787.14
			29,05,828.00
			30,83,448.00
			17,24,778.00
			7,87,732.00
			1,07,18,450.00
			1,05,62,405.00
			5,99,947.00
			1,00,000.00
			38,79,250.00
			3,434.00
			73,10,160.84
			3,434.00
			4,02,787.14
			29,05,828.00
			30,83,448.00
			17,24,778.00
			7,87,732.00
			1,07,18,450.00
			1,05,62,405.00
			5,99,947.00
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			38,79,250.00
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			73,10,160.84
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			4,02,787.14
			29,05,828.00
			30,83,448.00
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			1,07,18,450.00
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			73,10,160.84
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			4,02,787.14
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			30,83,448.00
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			3,434.00
			4,02,787.14
			29,05,828.00
			30,83,448.00
			17,24,778.00
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			1,05,62,405.00
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			3,434.00
			4,02,787.14
			29,05,828.00
			30,83,448.00
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			7,87,732.00
			1,07,18,450.00
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			5,99,947.00
			1,00,000.00
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			3,434.00
			4,02,787.14
			29,05,828.00
			30,83,448.00
			17,24,778.00
			7,87,732.00
			1,07,18,450.00
			1,05,62,405.00
			5,99,947.00
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			38,79,250.00
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			73,10,160.84
			3,434.00
			4,02,787.14
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			30,83,448.00
			17,24,778.00
			7,87,732.00
			1,07,18,450.00
			1,05,62,405.00
			5,99,947.00
			1,00,000.00
			38,79,250.00
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			73,10,160.84
			3,434.00
			4,02,787.14
			29,05,828.00
			30,83,448.00
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			7,87,732.00
			1,07,18,450.00
			1,05,62,405.00
			5,99,947.00
			1,00,000.00
			38,79,250.00
			3,434.00
			73,10,160.84
			3,434.00
			4,02,787.14
			29,05,828.00
			30,83,448.00
			17,24,778.00
			7,87,732.00
			1,07,18,450.00
			1,05,62,405.00
			5,99,947.00
			1,00,000.00
			38,79,250.00
			3,434.00
			73,10,160.84
			3,434.00
			4,02,787.14
			29,05,828.00
			30,83,448.00
			17,24,778.00
			7,87,732.00
			1,07,18,450.00
			1,05,62,405.00
			5,99,947.00
			1,00,000.00
			38,79,250.00
			3,434.00
			73,10,160.84
			3,434.00
			4,02,787.14
			29,05,828.00
			30,83,448.00
			17,24,778.00
			7,87,732.00
			1,07,18,450.00
			1,05,62,405.00
			5,99,947.00
			1,00,000.00
			38,79,250.00
			3,434.00
			73,10,160.84
			3,434.00
			4,02,787.14
			29,05,828.00
			30,83,448.00
			17,24,778.00
			7,87,732.00
			1,07,18,450.00
			1,05,62,405.00
			5,99,947.00
			1,00,000.00
			38,79,250.00
			3,434.00
			73,10,160.84
			3,434.00
			4,02,787.14
			29,05,828

**NATIONAL PROGRAMME FOR TEA REGULATION**

**Income & Expenditure Account**

1-Apr-2022 to 31-Mar-2023

Expenditure	2021-22		2022-23		Income	2021-22		2022-23	
	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
E-Auction Expenses	2,29,00,295.42	5,12,25,990.49	Fund Received from Govt.	32,00,000.00	1,00,00,000.00				
Testing Charges	13,94,200.00	10,45,962.42	Add: Unspent Grant (Last Year)	32,00,000.00	-				
E Governance	0.00	17,49,947.00	Less: Unspent Grant (Current Year)	1,85,213.50	1,00,00,000.00				
Legal Consultancy	0.00	39,250.00							
Seminar & Workshop	2,62,077.00	38,811.00							
Professional Fees	9,03,540.00	10,01,160.00	E-Auction Tea Board Charges			4,13,32,956.21			3,92,73,567.46
Study on Tea Trade Related Activities	0.00	5,60,000.00	Testing Fees Received			4,05,751.00			19,01,532.46
Bank Charges	590.00	215.44	Service Charge			54,938.60			39,05,458.39
Prior Period Expenditure	0.00	5,000.00	Prior Period Income - Coonoor			5,721.25			-
Transfer to Non Plan	2,06,00,000.00	0.00	Prior Period Income - HO			13,34,220.00			7,49,984.00
Prior Period Expenditure -Guwahati	44,855.00		Interest on FD			-			-
			Performance Gurantee - Forfeited			-			17,89,189.00
<b>Excess of Income over Expenditure</b>	<b>42,816.14</b>	<b>19,53,394.96</b>							
<b>Total</b>	<b>4,61,48,373.56</b>	<b>5,76,19,731.31</b>	<b>Total</b>			<b>4,61,48,373.56</b>			<b>5,76,19,731.31</b>

(Tapas Kumar Sukul)  
A.Ac.O.

(Anup Kumar Mukherjee)  
F.A. & C.A.O.

(Saurav Pahari)  
Deputy Chairman

**NATIONAL PROGRAMME FOR TEA REGULATION**  
Balance Sheet  
as at 31-Mar-2023

Liabilities	Schedule	2021-22		2022-23		Assets	Schedule	2021-22		2022-23	
		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)			Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
Capital A/c			2,59,43,725.40		2,59,43,725.40	Investment		3,55,77,411.00		4,66,93,030.66	68,587.00
Loan & Liability						FD - Tea Board Charges -Kolkata					
Payable to MPS		5,57,272.00		5,57,272.00		FD - Tea Board Charges -Jorhat					
Payable to PDS		6,40,000.00		6,40,000.00		Loans & advances					
Payable to TBTF		2,17,40,364.21		2,17,40,364.21		TCS Balance		1,54,57,578.88		1,65,48,237.36	
Current Liabilities & Provisions	A		4,68,43,514.51		4,68,43,514.51	Advance to CL		24,262.00		-	
						Advance against Testing Charges				21,240.00	
						ICICI Bank -TCS A/c -Jorhat				11,69,616.49	
						TDS u/s 194O Balance		1,63,95,311.75		1,80,01,470.79	
						Receivable from M Junction		32,770.97		66,818.64	
						Receivable from ICICI Bank		48,463.39		46,22,856.59	
						Receivable from Imprest -Palampur		26,440.00		-	
						Receivable from Imprest - Guwahati		1,20,809.00		12,85,809.00	
						Accrued Interest Receivable		41,455.51		18,24,946.34	
						Input Tax Credit under CGST&SGST(9%)		-	3,33,14,782.86	1,13,566.87	4,36,54,562.08
						Closing Balance					
						IDBI Bank		2,541.01		4,036.07	
						Bank of India		10,812.11		10,812.11	
						Canara Bank - Guwahati		33,158.00		584.92	
						Canara Bank - Coonoor		77,520.25		4,46,536.25	
						ICICI Bank -Charges A/c -Jorhat		38,220.39		0.36	
						ICICI Bank -Charges A/c		22,951.74	1,86,213.50	17,197.71	4,79,147.42
						Excess of Expenditure over Income					
						Add: Current Period		2,66,90,284.90	2,66,47,468.76	2,66,47,468.76	2,46,94,073.80
								-42,816.14	-19,53,394.96		
<b>Total</b>			<b>9,57,24,876.12</b>		<b>11,55,89,400.96</b>	<b>Total</b>		<b>9,57,24,876.12</b>		<b>11,55,89,400.96</b>	

(Tapas Kumar Sukut)  
A.Ac.O.

(Anup Kumar Mukherjee)  
F.A.& C.A.O.

(Saurav Pahari)  
Deputy Chairman

**NATIONAL PROGRAMME FOR TEA REGULATION**  
**Schedule A- Current Liabilities & Provisions**

Particulars	2021-22	2022-23
	Amount (Rs.)	Amount (Rs.)
NSE.IT	86,84,804.00	2,43,85,920.00
Reliance Communications	6,78,110.00	6,78,110.00
Tata Tele Services Ltd.	2,25,814.00	7,76,217.00
Cyfuture India Pvt. Ltd.	23,06,415.00	-
Performance Gurantee -Logicsoft Intl. Pvt. Ltd.	-	2,24,835.00
Payable to Imprest A/c - Coonoor	6,124.00	6,124.00
Payable for Testing Fees (UPASI,QCL)	2,57,958.00	6,13,838.00
Payable to laboratories for testing fees	-	1,54,557.00
Professional Fees - A.K.Saha & Co.	3,84,680.00	1,91,160.00
Suspense	324.22	324.22
Payable to M/s. AVT. Natural Products Ltd.	9,60,000.00	9,60,000.00
Testing Fees Payable	43,820.00	43,820.00
Output GST Liability	4,83,953.10	-
TDS	4,980.00	-
TCS	1,55,09,300.88	1,65,99,959.36
TDS u/s 194O	1,63,95,311.75	1,80,01,470.79
TDS u/s 194O - Jorhat	385921.23	385921.23
TCS-Jorhat	3,30,784.83	3,32,709.96
Unspent Grant payable to Govt.	1,85,213.50	-
<b>Total</b>	<b>4,68,43,514.51</b>	<b>6,33,54,966.56</b>

**(Tapas Kumar Sukul)**  
A.Ac.O.

**(Anup Kumar Mukherjee)**  
F.A.& C.A.O.

**(Saurav Pahari)**  
Deputy Chairman

**Research & Development Scheme  
Receipt & Payment Account**

1-Apr-2022 to 31-Mar-2023

	2021-22		2022-23		2021-22		2022-23	
	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	
<b>Receipts</b>								
Opening Balance								
HO	10,00,000.51		10,024.36				57,20,124.78	
Coonor	6,370.33		6,045.33				11,53,66,100.00	
QCL,Siliguri	8,26,616.04		3,06,467.53				70,90,327.71	
Kurseong	5,14,271.27		79,170.60				16,000.00	
<b>Fund Received From Govt.</b>					4,01,707.82		19,09,667.00	
Advance for QCL,DTR&DC & Building purpose		10,08,00,000.00		12,29,00,000.00		59,98,000.00	2,89,890.97	
Received from Project-Palampur		1,72,86,180.00				90,945.00	1,32,310.96	
Received from Non Plan		-				1,12,400.00	71,617.00	
Overhead Income - QCL		-				-	87,215.39	
Prior Period Income -QCL		-				23,245.00	9,170.31	
Sale of Old/File Paper		85,373.94				2,15,874.94	26,284.00	
Advance Recouped - DTR&DC Upgradation		1,66,625.10				1,93,187.55	2,49,752.54	
Advance recouped - TRLC Meeting		1,77,402.00				326.00	1,67,277.87	
Received from Non Plan - QCL -CAG		29,777.00				6,40,000.00	2,469.50	
Interest earned from Autosweep		1,36,554.00				4,40,000.00	-	
Prior Period Income -DTR&DC		4,96,888.43				17,900.00	-	
Prior Period Income -HO		1,32,25,431.00				1,76,756.00	-	
						1,81,015.36	-	
						1,00,398.36	-	
						1,78,085.00	-	
						23,47,268.15	4,01,707.82	
<b>Payments</b>								
DTR&DC Upgradation								
Grand in Aid to TRA/JPASI								
QCL,Siliguri- Expenses								
Seminar & Workshop								
Paid to Non Plan								
Advance for QCL,DTR&DC and Building Purpose								
Purchase of Assets								
Security Deposit- (QCL)								
Advance for Recurring Exp. - QCL & DTR&DC								
Prior Period Expenses- QCL								
Outstanding Taxes Paid								
Input Tax Credit CGST & SGST -QCL								
Input Tax Credit IGST(18%)-QCL								
Bank Charges								
Advance for Trichoderma Project -QCL								
Paid to Non Plan -DTR&DC								
Project - Palampur								
Advance for repair of building -QCL								
Paid to TBTF for interest earned								
Paid to TBTF -IEBR								
Liabilities for Expenses-DTR&DC								
Liabilities for Expenses-QCL								
Unspent Balance refunded to Govt.(Last Year)								
<b>Closing Balance</b>								
HO						10,024.36		
Coonor						6,045.33		
QCL,Siliguri						3,06,467.53		
Kurseong						79,170.60		
<b>Total</b>		13,47,51,489.62		13,15,39,815.95		13,47,51,489.62	13,15,39,815.95	

(Tapas Kumar Sukul)  
A.Ac.O

(Anup Kumar Mukherjee)  
F.A.& C.A.O.

(Saurav Pahari)  
Deputy Chairman

**Research & Development Scheme  
Income & Expenditure Account**

1-Apr-2022 to 31-Mar-2023

Expenditure	2021-22		2022-23		Income	2021-22		2022-23	
	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
<b>Expenditure on Grants/Subsidy</b>									
DTR&DC Upgradation	37,61,798.74		58,36,488.78		Fund Received From Govt.	10,08,00,000.00		12,28,00,000.00	
Grant in Aid to TRAU/PASI	11,16,39,385.00		11,95,39,711.00		Add: Unspent Grant (Last Year)	-		-	
QCL, Siliguri- Expenses	79,96,595.60	12,33,97,779.34	75,05,779.24	13,28,81,979.02	Less: Unspent Grant (Current Year)	10,08,00,000.00		12,28,00,000.00	
					Less: Capital Purchase	4,01,707.82		-	
Seminar/Workshop				1,40,619.00		10,03,98,292.18		12,29,00,000.00	12,26,20,098.37
Project Expenses - Palampur		81,275.00		13,004.00		90,945.00		2,79,901.63	
Bank Charges		974.00		2,469.68	Other Income				40,582.00
Amortization of leasehold land		44,743.00		44,743.00	Overhead Income - QCL				
Depreciation		83,13,872.42		74,98,089.49	Prior Period Income - HO				2,500.00
Prior Period Expenses - QCL				9,722.31	Sale of Old File/Paper				41,000.00
Prior Period Adj. Testing Fees - QCL		15,10,977.36		-	Security Deposit- Forfeited				10,370.31
					Prior Period Income - QCL				-
					Prior Period Income - DTR&DC				-
					Excess of Expenditure over Income				1,78,76,075.82
<b>Total</b>		<b>13,33,49,621.12</b>		<b>14,05,90,626.50</b>	<b>Total</b>		<b>13,33,49,621.12</b>		<b>14,05,90,626.50</b>

(Tapas Kumar Sukul)  
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Deputy Chairman

**Research & Development Scheme**  
Balance Sheet  
as at 31-Mar-2023

Liabilities	Schedule	2021-22		2022-23		Assets	Schedule	2021-22		2022-23	
		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)			Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
Corpus/Capital Fund		14,76,42,571.69	14,77,33,516.69	14,77,33,516.69	14,80,13,418.32	Fixed Assets	C		7,99,82,606.70		7,27,19,574.84
Add: Capital Purchases		90,945.00		2,79,901.63							
Current Liabilities & Provisions	A		37,24,749.10		75,54,569.28	Capital WIP	C		49,07,905.00		49,07,905.00
						Current Assets Loans & Advances	B		1,23,13,640.88		62,11,915.56
						Closing Balance					
						HO		10,024.36			
						Coonor		6,045.33			
						GCL, Siliguri		3,06,467.53			
						Kurseong		79,170.60	4,01,707.82		
						Excess of Expenditure over Income		3,46,20,982.82		5,38,52,506.39	
						Add: Current Period		1,92,31,523.57	5,38,52,506.39	1,78,76,075.82	7,17,28,582.21
<b>Total</b>			15,14,58,265.79		16,55,67,977.60	<b>Total</b>			15,14,58,265.79		16,55,67,977.60

(Tapas Kumar Sukul)  
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**Research & Development Scheme**  
**Schedule A- Current Liabilities & Provisions**

Particulars	2021-22	2022-23
	Amount (Rs.)	Amount (Rs.)
Duties & Taxes	26,284.00	1,15,715.00
Liability for Expenses - DTR&DC	-	-
Liability for Expenses - QCL	1,36,836.00	1,36,836.00
Liability for Expenses - HO	-	41,73,611.00
Security Deposit (Last Year)	4,69,016.00	4,69,016.00
GST Liability Testing Fee Received from Debt. to Non Plan	1,78,996.00	1,78,996.00
Security Deposit - QCL	1,98,807.00	1,76,296.00
Payable to Non Plan -QCL CAG	29,777.00	29,777.00
Payable to TBTF- IEBR	22,40,384.28	22,40,384.28
Payable to TBTF- Interest	15,173.00	-
Payable to TBTF- Interest H.O 20-21	12,038.00	12,038.00
Payable to TBTF - Proj. Palampur incl. transfer	15,730.00	21,890.00
Unspent Balance Payable to Government	4,01,707.82	-
<b>Total</b>	<b>37,24,749.10</b>	<b>75,54,559.28</b>

(Tapas Kumar Sukul)  
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**Research & Development Scheme**  
**Schedule B- Current Assets Loans & Advances**

Particulars	2021-22	2022-23
	Amount (Rs.)	Amount (Rs.)
GST Input Receivable from Debtors -QCL Testing Fee	1,78,996.00	1,78,996.00
Advance for QCL,DTR&DC and Building Purpose	59,98,000.00	4,06,901.83
Advance for Recurring Exp. -QCL & DTR&DC	-	87,215.39
Advance for repairing of building - QCL	17,900.00	-
Advance for FLC Machines	2,06,500.00	2,06,500.00
SGDD-Deposits(Assets)	50,016.00	50,016.00
TA-QCL	552.00	-
Trichoderma Project -QCL	6,40,000.00	26,581.94
Security Deposit- Kurseong	12,239.00	12,239.00
Security Deposit FASSAI -QCL	1,00,000.00	1,00,000.00
DTR&Dc XII Plan Project - Kurseong	2,53,472.60	2,52,823.60
Project - Palampur	4,51,552.00	43,000.00
Receivable from Non Plan - DTRDC	2,57,778.00	2,57,778.00
Receivable from TBTF A/c	14,160.00	14,160.00
Receivable from TBTF - Interest HO	30,218.00	30,218.00
Input Tax Credit under GST	18,34,662.00	22,93,063.51
Testing Fees Receivable - QCL,Siliguri	22,40,384.28	22,40,384.28
TDS Receivable	27,211.00	12,038.00
<b>Grand Total</b>	<b>1,23,13,640.88</b>	<b>62,11,915.55</b>

(Tapas Kumar Sukul)  
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**Research & Development Scheme  
Schedule C- Fixed Assets**

Item	Opening Balance		Value after Adjustment	Addition during the year	Sold/ written off	Total Depreciation/ Amortisation	Depreciation W.Off/ Adjustment	Net Block Value as on 31.03.2023
	Value as on 01.04.22	Adjustment						
Residential Land	13,18,427.00		13,18,427.00		-	44,743.00	-	12,73,684.00
Office Building	78,54,763.30		78,54,763.30		-	7,85,476.33	-	70,69,286.97
Residential Building DTR & DC-Type III	58,71,475.23	-	58,71,475.23		-	2,93,573.76	-	55,77,901.47
Office Building Agartala	82,02,818.57		82,02,818.57		-	8,20,281.86	-	73,82,536.71
Residential Building DTR&DC -Type VI	48,96,684.00		48,96,684.00			2,44,834.20		46,51,849.80
Office Building Tezpur	1,46,80,821.71		1,46,80,821.71			14,68,082.17		1,32,12,739.54
Office Building Palampur	1,18,98,229.90		1,18,98,229.90			11,89,822.99	-	1,07,08,406.91
Laboratory	1,70,19,063.11		1,70,19,063.11		-	17,01,906.31	-	1,53,17,156.80
Vehicle	5,62,080.64		5,62,080.64		-	84,312.09	-	4,77,768.55
Plant & Machinery	11,96,810.56		11,96,810.56	2,42,090.67	-	1,85,916.84	-	12,52,984.39
Furniture & Fixture	54,13,125.52		54,13,125.52		-	5,41,312.55	-	48,71,812.97
Office Equipment	5,26,363.18		5,26,363.18	37,810.96	-	56,075.56	-	5,08,098.58
Computer & Peripherals	2,41,035.11		2,41,035.11		-	96,414.04	-	1,44,621.07
Electrical Installations	3,00,807.87		3,00,807.87		-	30,080.79	-	2,70,727.08
<b>TAL A</b>	<b>7,99,82,505.70</b>	<b>-</b>	<b>7,99,82,505.70</b>	<b>2,79,901.63</b>	<b>-</b>	<b>75,42,832.49</b>	<b>-</b>	<b>7,27,19,574.84</b>

**Capital Work In Progress**

Residential Building DTR&DC	49,07,905.00		49,07,905.00		-		-	49,07,905.00
<b>TAL B</b>	<b>49,07,905.00</b>	<b>-</b>	<b>49,07,905.00</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>49,07,905.00</b>

(Tapas Kumar Sukul)  
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(Saurav Pahari)  
Deputy Chairman

**Research & Development Aside Scheme**  
**Receipt & Payment Account**  
**1-Apr-2022 to 31-Mar-2023**

Receipts	2021-22	2022-23	Payments	2021-22	2022-23
	Amount (Rs.)	Amount (Rs.)		Amount (Rs.)	Amount (Rs.)
Opening Balance HO	2,11,50,016.75	96,16,748.70	Liability Paid for QCL,DTR&DC Building Purpose Paid to Subsidy Schemes	-	59,98,000.00
Received from R&D for QCL,DTR&DC and Building Purpose	59,98,000.00	4,06,901.83	Paid to TBTF for Interest	-	3,63,024.92
Received from Subsidy Schemes		3,56,209.39	TDS Deducted by Bank	5,00,000.00	-
Bank Interest Received	2,83,217.95	2,18,392.00	Bank Charges	27,657.00	21,985.00
			Liabilities Paid- R&D A/c	649.00	649.00
				1,72,86,180.00	-
			Closing Balance HO	96,16,748.70	42,14,593.00
<b>Total</b>	<b>2,74,31,234.70</b>	<b>1,05,98,251.92</b>	<b>Total</b>	<b>2,74,31,234.70</b>	<b>1,05,98,251.92</b>

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**Research & Development Aside Scheme  
Income & Expenditure Account  
1-Apr-2022 to 31-Mar-2023**

Expenditure	2021-22		2022-23		2021-22		2022-23	
	Amount (Rs.)		Amount (Rs.)		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
Bank Charges	649.00		7,464.53		2,11,50,016.75		96,16,748.70	
Depreciation	24,37,554.31		20,68,691.38		96,16,748.70		42,14,593.00	
<b>Excess of Income over Expenditure</b>	<b>90,95,064.74</b>		<b>33,25,999.79</b>					
<b>Total</b>	<b>1,15,33,268.05</b>		<b>54,02,155.70</b>		<b>1,15,33,268.05</b>		<b>1,15,33,268.05</b>	<b>54,02,155.70</b>

(Tapas Kumar Sukul)  
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(Saurav Pahari)  
Deputy Chairman

**Research & Development Aside Scheme**

Balance Sheet  
As on 31-Mar-2023

Liabilities	Schedule	2021-22		2022-23		Assets	Schedule	2021-22		2022-23	
		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)			Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
<b>Current Liabilities &amp; Provisions</b>						<b>Fixed Assets</b>	A				
Liability for Expenses		9,500.00		9,500.00		Closing Balance		1,37,58,977.98		1,16,90,286.60	
Payable to TBTF for Interest		4,95,861.00		6,86,596.00		State Bank of India- 62443745427					
Liability for QCL,DTR&DC and Building Exp.		59,98,000.00		4,06,901.83		TDS Receivable (SBI-18-19)					
Unspent Balance payable to Govt.		96,16,748.70	1,61,20,109.70	42,14,593.00	53,17,590.83	Excess of Expenditure over Income		96,16,748.70		42,14,593.00	
						Add: Current Period		65,242.00		59,570.00	
Excess of Income over Expenditure		(17,74,205.76)		73,20,858.98							
Add: Current Period		90,95,064.74	73,20,858.98	33,25,999.79	1,06,46,858.77						
<b>Total</b>			<b>2,34,40,968.68</b>		<b>1,59,64,449.60</b>	<b>Total</b>		<b>2,34,40,968.68</b>		<b>1,59,64,449.60</b>	

(Tapas Kumar Sukul)  
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Deputy Chairman

**Research & Development Aside Scheme**  
**Schedule A- Fixed Assets**

ITEM	Rate of Depreciation	GROSS BLOCK		Value after Adjustment	Addition during the year	Sold/ written off	Depreciation	NET BLOCK VALUE AS ON 31.03.2023
		Value as on 01.04.22	Adjustment					
Plant & Machinery	15%	1,37,39,599.25	-	1,37,39,599.25	-	-	20,60,939.89	1,16,78,659.36
Computer & Peripherals	40%	19,378.73	-	19,378.73	-	-	7,751.49	11,627.24
<b>TOTAL</b>		<b>1,37,58,977.98</b>	<b>-</b>	<b>1,37,58,977.98</b>	<b>-</b>	<b>-</b>	<b>20,68,691.38</b>	<b>1,16,90,286.60</b>

(Tapas Kumar Sukul)  
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Deputy Chairman

**SECTOR SPECIFIC PLAN FOR NITI FORUM (NER)**

**Receipt & Payment Account**

1-Apr-2022 to 31-Mar-2023

	2021-22		2022-23		2021-22		2022-23	
	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	
<b>Receipts</b>								
<b>Opening Balance</b>	-	-	-	-				
<b>Fund Received From Govt.</b>								
Less: Unspent Grant of Last Year Refunded	-	-	3,19,43,373.74	3,19,43,373.74				
<b>Refund of Advance</b>								
Advance for Brand Promotion			900.00	900.00				
Advance to ZO Guwahati			340.00	340.00				
Advance for Training / Workshop			510.00	510.00	1,750.00	1,750.00		
<b>Duties &amp; Taxes</b>								
TDS - Income Tax			63,357.00	63,357.00				
TDS - GST			18,000.00	18,000.00				
GST - RCM			1,57,500.00	1,57,500.00	2,38,857.00	2,38,857.00		
<b>Total</b>					3,21,83,980.74	3,21,83,980.74		
<b>Payments</b>								
<b>Expenditure on Grants/Subsidy</b>								
Incentive to Exporters							1,60,95,256.00	
Drawing & Testing of Tea Samples							15,72,048.64	
Organic Conversion							33,70,500.00	
Brand Building of Tea Produced in NER							61,30,653.42	
<b>Payment of Advances :</b>							2,71,68,458.06	
Advance for Brand Promotion							36,34,833.00	
<b>Input Tax Credit :</b>								
IGST							5,92,085.30	
CGST							1,52,860.19	
SGST							1,52,860.19	
<b>Other Expenses :</b>								
Bank Charges							370.00	
<b>Settlement of Liabilities :</b>								
SCSP							66,000.00	
Imprest							1,73,177.00	
<b>Duties &amp; Taxes</b>								
TDS - Income Tax							63,357.00	
TDS - GST							18,000.00	
GST - RCM							1,57,500.00	
<b>Closing Balance</b>								
Guwahati							4,480.00	
<b>Total</b>							3,21,83,980.74	

(Tapas Kumar Sukuil)  
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(Saurav Pahari)  
Deputy Chairman

**SECTOR SPECIFIC PLAN FOR NITI FORUM (NER)**

**Income & Expenditure Account**

1-Apr-2022 to 31-Mar-2023

Expenditure	2021-22		2022-23		2021-22		2022-23	
	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	
<b>Expenditure on Grants/Subsidy</b>								
Incentive to Exporters	-		1,60,95,256.00		-		3,19,43,373.74	
Drawing & Testing of Tea Samples	-		16,38,048.64		-		-	
Organic Conversion	-		33,70,500.00		-		3,19,43,373.74	
Brand Building of Tea Produced in NER	-		72,79,893.42		-		4,480.00	
Training / Workshop	-		10,23,600.00		-		3,19,38,893.74	
<b>Other Expenses :</b>								
Bank Charges	-		370.00		-		-	
<b>Excess of Income over Expenditure</b>								
				370.00			13,00,340.00	
				38,31,565.68				
<b>Total</b>				<b>3,32,39,233.74</b>			<b>3,32,39,233.74</b>	

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(Saurav Pahari)  
Deputy Chairman

**SECTOR SPECIFIC PLAN FOR NITI FORUM (NER)**  
Balance Sheet  
As on 31-Mar-2023

Liabilities	Schedule	2021-22		2022-23		Assets	Schedule	2021-22		2022-23	
		Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)			Amount (Rs.)	Amount (Rs.)	Amount (Rs.)	Amount (Rs.)
Corpus/Capital Fund		-	-	-	-	Loans & Advances	B				
Less: Prior Period Items		-	-	-	-	Input Tax Credit :				5,92,085.30	
Add: Capital Purchase		-	-	-	-	IGST				1,53,252.19	
Current Liabilities & Provisions	A				21,327.00	CGST				1,53,252.19	
Excess of Income over Expenditure		-	-	-	-	SGST					8,98,589.68
Add: Excess of Income over Expenditure		-	-	-	38,31,565.68	Closing Balance					4,480.00
						Guwahati					
<b>Total</b>					<b>38,52,892.68</b>	<b>Total</b>					<b>38,52,892.68</b>

(Tapas Kumar Sukul)  
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Deputy Chairman

**SECTOR SPECIFIC PLAN FOR NITI FORUM (NER)**  
**Schedule A- Current Liabilities & Provisions**

Particulars	2022-23
	Amount (Rs.)
RO Tinsukia	15,860.00
RO Dibrugarh	987.00
Unspent Balance Payable to Govt.	4,480.00
<b>Total</b>	<b>21,327.00</b>

(Tapas Kumar Sukul)  
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Deputy Chairman

**SECTOR SPECIFIC PLAN FOR NITI FORUM (NER)**  
**Schedule B- Loans & Advances**

Particulars	2022-23
	Amount (Rs.)
Advance for Brand Promotion	26,71,378.00
Advance for Training / Workshop	2,75,890.00
Receivable from RO Jorhat	2,555.00
<b>Grand Total</b>	<b>29,49,823.00</b>

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