

Consolidated Account Plan & Non-Plan

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

Name of Entity : TEA BOARD, KOLKATA,

RECEIPTS AND PAYMENTS FOR THE PERIOD/YEAR ENDED 31.03.2009

RECEIPTS	Financial Year 2008-09	Financial Year 2007-08
<u>I. Opening Balances</u>		
Non Plan Tea Board Tea Fund		
a) Cash in hand	3,04,006.47	177,511.97
b) Bank Balances:		
I) In current accounts	29,115,342.09	15,382,662.73
ii) In deposit accounts		
iii) Savings accounts		
<u>Earmarked Scheme</u>		
Revolving Corpus Fund Loan Scheme		
a) Cash in hand		
b) Bank Balances:		
I) In current accounts	35,128,748.00	72,368,783.46
ii) In deposit accounts		
iii) Savings accounts		
SPTF		
a) Cash in hand		
b) Bank Balances:	0.00	300,000,000.00
I) In current accounts		
ii) In deposit accounts		
iii) Savings accounts		
Subsidy Scheme		
a) Cash in hand		
b) Bank Balances:		
I) In current accounts	202,838,605.70	103,157,077.14
ii) In deposit accounts		
iii) Savings accounts		
GPF		
a) Cash in hand		
b) Bank Balances:		
I) In current accounts	5,329,353.34	5,883,054.34
ii) In deposit accounts		
iii) Savings accounts		
	272,716,055.60	496,969,089.64

PAYMENTS	Financial Year 2008-09	Financial Year 2007-08
<u>I. Expenses</u>		
Non Plan Tea Board Tea Fund		
a) Establishment Expenses	280,094,142.34	147,041,015.40
b) Administrative Expense	47,571,043.93	54,579,863.52
<u>Earmarked Fund</u>		
SPTF		
a) Establishment Expenses		
b) Administrative Expense	678,873.00	8,978,828.70
Subsidy Scheme		
a) Establishment Expenses		
b) Administrative Expense	15,002,649.00	35,586,562.00
<u>II. Payments made against funds for various projects</u>		
Non Plan Tea Board Tea Fund	0.00	0.00
Loan Scheme	0.00	2,055,540.00
Earmarked Fund		
SPTF	160,883,330.00	
Subsidy Scheme	1,169,138,630.84	966,996,421.64
GPF	25,193,229.00	18,129,175.00
New Pension Scheme	0.00	18,676.00
<u>III. Investments and Deposits made</u>		
a) Out of Earmarked/Endowment funds		
b) Out of Own Funds (Investment-Others)		
<u>IV. Expenditure on Fixed Assets & Capital Work-in-progress</u>		
Non Plan Tea Board Tea Fund		
a) Purchase of Fixed Assets	1,864,638.00	1,007,255.91
b) Expenditure on Capital Work-in-progress		
Earmarked Fund		
Subsidy Scheme		
a) Purchase of Fixed Assets	8,679,465.82	6,241,237.09
b) Expenditure on Capital Work-in-progress		
	1,709,106,001.93	1,240,634,575.26

RECEIPTS	Financial Year 2008-09	Financial Year 2007-08
B/F	272,716,055.60	496,969,089.64
New Pension Scheme		
a) Cash in hand	10,422.71	10,573.00
i) In current accounts		
ii) In deposit accounts		
<u>II. Grants Received</u>		
Non Plan Tea Board Tea Fund		
a) From Government of India:		
Grants for capital	1,864,638.00	1,007,255.91
Grants for revenue	216,835,362.00	186,492,744.09
SPTF		
a) From Government of India:		
Grants for capital	150,000,000.00	482,425.11
Grants for revenue		
Subsidy Scheme		
a) From Government of India:		
Grants for capital	8,679,465.82	6,241,237.09
Grants for revenue	1,091,249,534.18	1,097,958,762.91
<u>III. Income on Investment from</u>		
a) Earmarked/Endow. Funds		
b) Own Funds (Oth. Investment)		
<u>IV. Interest Received</u>		
Non Plan Tea Board Tea Fund		
a) On Bank deposits	0.00	0.00
b) Loans, Advances etc.	742,031.82	901,056.78
Revolving Corpus Fund Loan Scheme		
a) On Bank deposits	5,230,879.00	12,158,500.00
b) Loans, Advances etc.	44,490,316.97	26,357,996.20
	1,791,818,706.10	1,828,097,215.62

PAYMENT	Financial Year 2006-07	Financial Year 2005-06
B/F	1,709,106,001.93	1,240,634,575.26
V. Refund of Surplus money/Loans		
Non Plan Tea Board Tea Fund		
a) To the Government of India		
b) To the State Government		
c) To other providers of funds	96,500,000.00	
Earmarked Fund		
Revolving Corpus Fund Loan Scheme		
a) To the Government of India	59,408,000.00	
b) To the State Government		
c) To other providers of funds	0.00	22,002.500.00
Subsidy Scheme		
a) To the Government of India		40,127,000.00
b) To the State Government		0.00
c) To other providers of funds		
VI. Finance Charges (Interest)		
VII. Other Payments (Specify)		
Non Plan Tea Board Tea Fund		
Other payments	137,968,732.20	19,900,772.90
Adjustment Payments	0.00	32,871,960.00
Advance to employees (net)	2,184,404.00	2,850,714.00
Term Deposit (Darjeeling CTM)		
Bank Charges (Darjeeling CTM)		
Revolving Corpus Fund Loan Scheme		
Term Deposit	93,377,480.00	322,483,371.00
Loan to Others	130,000,000	30,310,191.00
	2,228,544,618.13	1,811,181,084.16

RECEIPTS	Financial Year 2008-09	Financial Year 2007-08
B/F	1,791,818,706.10	1,828,097,215.62
SPTF		
a) On Bank deposits	0.00	15,690,827.40
b) Loans,Advances etc.		
Subsidy Scheme		
a) On Bank deposits	17,970,568.00	1,743,494.88
b) Loans,Advances etc.		
GPF		
a) On Bank deposits	16,368,563.00	21,926,281.00
b) Loans,Advances etc.		
New Pension Scheme		
a) On Bank deposits	6,192.28	27,001.51
<u>V. Other Income (Specify)</u>		
Non Plan Tea Board Tea Fund		
Fees realized on a/c of Licenses	1,008,050.00	1,386,950.00
Registration Fee	729,885.00	349,673.00
Sale proceeds of Tea	3,679,426.00	3,814,538.00
Miscellaneous Receipts	4,019,410.00	3,540,981.50
SPTF		
Interest on Loan	9,294,391.80	
Default Reserve Fund	2,363,169.00	
Loan Processing Charges	2,076,602.00	
Documentation Charges	1,150.00	
Others	52,379.00	
From Sale of SPTF application		33,425.00
Loan Processing Fees		15,000.00
<u>VI. Amount Borrowed</u>		
Non Plan Tea Board Tea Fund	96,500,000.00	32,000,000.00
SPTF	169,764,474.00	
Earmarked Funds/Subsidy Scheme	101,500,000.00	88,756,129.50
	2,217,152,966.18	1,997,381,517.01

PAYMENTS	Financial Year 2008-09	Financial Year 2007-08
B/F	2,228,544,618.13	1,811,181,084.16
Legal Charges	1,393,939.35	433,031.00
Bank Charges	37,781.00	51,592.50
Other Payments	46,684.00	
Inter Scheme Transfers	10,000,000.00	
Suspense	2,602,235.00	
SPTF		
Term Deposit	1,50,000,000.00	449,987,445.00
Bank Charges	4,568,579.50	15,844.00
Earmarked Funds/Subsidy Scheme		
Bank Charges	478,980.93	124,379.02
Repayments to Other Schemes	109,564,228.00	99,028,800.00
Inter Scheme Loans	40,600,000.00	33,190,041.50
Other Scheme Payments	25,420,167.00	35,000,000.00
Common Expenses- TBTF	100,263,000.00	0.00
Adjust ment Transfer	3,756,273.00	41,420,151.00
Suspense	9,822,528.00	12,562,783.00
Earnest Money	466,284.00	910,400.00
Prior Period Adj	530,223.00	1,346,254.37
Refund to Government of India	0.00	0.00
GPF		
Term Deposit	51,809,038.00	183,000,000.00
Refund Tea Board Tea Fund	8,374,975.00	11,595,270.00
Misc (Service charges)	780.00	2,040.00
New Pension Scheme		
Term Deposit	1,776,000.00	775,668.67
Bank Chages	0.00	56.00
VIII. Closing Balances		
Non Plan Tea Board Tea Fund		
a) Cash in hand	319,499.04	304,006.47
	2,850,378,413.95	2,680,928,846.69

RECEIPTS	Financial Year 2008-09	Financial Year 2007-08
B/F	2,217,152,966.18	1,997,381,517.01
VII. Any other receipts		
Non Plan Tea Board Tea Fund		
Recd from R & D	0.00	32,871,960.00
Other Receipts	138,906,973.55	131,748,096.31
Common Expenses Recd	100,263,000.00	
Revolving Corpus Fund Loan Scheme		
Recovery of Principal	56,929,532.55	47,786,178.84
Intra Schemes Transferred	10,000,000.00	0.00
Encashment of Term Deposit	56,749,700.00	239,678,480.00
Other receipt	8,928,049.00	10,239,535.00
Refund of Loan from Schemes	130,000,000.00	22,000,000.00
Special Purpose Tea Fund		
Capital Fund from Government		150,000,000.00
Earmarked Funds/Subsidy Scheme		
Cancellation of cheques	2,192,134.00	754,401.00
Refund of subsidy	30,000,000.00	42,000,000.00
Receipt from other schemes	44,167,839.73	35,000,000.00
Intra schemes Receipts	3,813,412.00	6,583,441.00
Term deposit		0.00
Suspense.	10,391,584.00	9,573,782.90
Earnest Money	974,050.00	960,593.00
Other receipt	6,507,071.00	1,358,949.00
Adj	0.00	0.00
Prior Period Adj	540,468.00	1,528,672.60
Adjustment Receipt IT Portal	5,564,228.00	32,871,960.00
GPF		
Encashment of Term Deposit	143,000,000.00	163,215,366.00
T B T F	33,179,859.00	27,031,137.00
New Pension Scheme		
Employees' Contribution	561,626.00	232,398.00
Employers' Contribution	561,626.00	232,398.00
Encashment of Investment	646,215.80	302,452.87
TOTAL	3,001,030,334.81	2,953,351,318.53

Pabitra Kr. Ghosh
Accounts officer

B. Banerjee
Chairman

PAYMENTS	Financial Year 2008-09	Financial Year 2007-08
B/F	2,850,378,413.95	2,680,928,846.69
b) Bank Balances		
I) In current accounts	27,465,665.42	29,115,342.09
ii) In deposit accounts		
iii) Savings account		
iv) Darjeling CTM		
Earmarked Funds/Subsidy Scheme		
Revolving Corpus Fund Loan Scheme		
a) Cash in hand		
b) Bank Balances		
I) In current accounts	50,588,505.17	35,128,748.00
ii) In deposit accounts		
iii) Savings account		
Special Purpose Tea Fund		
b) Bank Balances		
I) In Current account	17,421,383.30	6,757,134.30
Subsidy Scheme		
a) Cash in hand		
b) Bank Balances		
I) In current accounts	42,666.530.84	196,081,471.40
ii) In deposit accounts		
iii) Savings account		
GPF		
a) Cash in hand		
b) Bank Balances		
I) In current accounts	12,499,753.34	5,329,353.34
ii) In deposit accounts		
iii) Savings account		
New Pension Scheme		
b) Bank Balances		
I) In current accounts	10,082.79	10,422.71
ii) In deposit accounts		
TOTAL	3,001,030,334.81	2,953,351,318.53

Pabitra Kr. Ghosh
Accounts officer

B. Banerjee
Chairman

**CONSOLIDATED INCOME & EXPENDITURE STATEMENT
OF TEA BOARD, KOLKATA for the year 2008-09(PLAN & NON PLAN)**

(Amount Rs.)

	Schedule	Financial Year 2008-09	Financial Year 2007-08
<u>INCOME</u>			
Income form Sales/ Service	12	4,641,762.20	3,730,039.80
Grants / Subsidies	13	216,735,362.00	186,492,744.09
Fees / Subscriptions	14	1,737,935.00	1,736,623.00
Income from Investments	15		
Income from Royalty, Publications etc	16		
Interest Earned	17	59,104,833.84	23,885,401.25
Other Income	18	109,670,270.82	9,659,050.25
Increase / (decrease) in Stock of Finished Goods and Work in Progress	19		
TOTAL (A)		391,890,163.86	225,503,858.39
<u>EXPENDITURE</u>			
Establishment Expenses	20	290,839,128.34	144,372,383.40
Other Administrative Expenses	21	55,572,417.28	68,871,511.25
Expenditure on Grants, Subsidies etc.	22	0.00	0.00
Interest	23	30,000.00	19,759,000.00
Depreciation	E' Of Non Plan	4,671,747.05	3,744,107.39
TOTAL (B)		351,113,292.67	236,747,002.04
Balance being excess of Income over Expenditure (A-B)*		40,776,871.19	(11,243,143.65)
Tea Board Tea Fund A/c			
Excess of Expense over Income Loan A/c		(14,245,458.30)	(1,125,998.70)
Excess of Expense over Income SPTF		46,280,561.49	(12,049,049.25)
Excess of Income over Expenses		8,741,768.00	1,931,904.30
		40,776,871.19	(11,243,143.65)

Pabitra Kr. Ghosh
Accounts officer

B. Banerjee
Chairman

CONSOLIDATED BALANCE SHEET OF TEA BOARD, KOLKATA AS AT 31.03.09

(Amount Rs.)

	Schedule	Financial Year 2008-09	Financial Year 2007-08
Liabilities			
Corpus / Capital Fund	1	830,969,105.77	676,146,154.07
Reserves And Surplus:	2	(42,909,947.18)	(29,498,485.88)
Earmarked / Endowment Funds	3	430,818,453.21	482,498,987.80
Secured Loans And Borrowing :	4		
Unsecured Loans And Borrowings	5	738,861,067.30	621,974,617.04
Deferred Credit Liabilities:	6		
Current Liabilities And Provisions	7	166,161,727.92	123,522,653.07
Total		2,123,900,407.02	1,874,643,926.10
Assets			
Fixed Assets	8	59,508,775.37	74,735,845.42
Investments From Earmarked / Endowment Funds	9		
Investments - Others	10		
Current Assets, Loans, Advances Etc.	11	2,064,391,631.65	1,799,908,080.68
Total		2,123,900,407.02	1,874,643,926.10

Pabitra Kr. Ghosh
Accounts officer

B. Banerjee
Chairman

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 in 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 year's depreciation is provided only on carry forward balance of the fixed assets during the year.

	%
Buildings	
Residential	5
Other than residential	10
Plant, Machinery and Equipments	15
Vehicles	15
Furniture and Fixtures	
Cabinet / Almirah/ Filing Racks	10
Air conditioners/AC Plants	15
Air Cooler	15
Water Cooler	15
Tables / Chairs / Sofas / Carpets	10
Wooden Partition/ Temporary Structure	10
Voltage Stabilisers / UPS System	15
Other Items	10
Office Equipments	10
Computer/Peripherals	60
Electrical Installation	10
Tubewells & Water Supply System	15

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.

B. NOTES ON ACCOUNTS

1. During the year an amount of Rs. 2186.00 lakh has been received from Govt. under section 26 of Tea Act, 1953.
2. During the year an amount of Rs. 8703.63 lakh has been received from Govt. towards subsidy under section 26 (A) of Tea Act, 1953.
3. During the year an amount of Rs. 1390.72 lakh has been received from Govt. towards Grant-in-aid under section 26 (A) of Tea Act, 1953.
4. During the year an amount of Rs. 500.00 lakh has been received from Government towards grant for TRA Centenary.
5. During the year an amount of Rs. 1500.00 lakh has been received from Govt. towards Capital Contribution under Special Purpose Tea Fund.
6. An amount of Rs. 18.65 lakh has been spent on capital purchase under non-plan during the year. An amount of Rs. 29.18 lakh has been spent on capital purchase under R & D Scheme, an amount of Rs. 7.07 lakh has been spent on capital purchase under Market Promotion Scheme and an amount of Rs. 50.45 lakh has been spent on capital purchase under Special Purpose Tea Fund Scheme.
7. It has been decided to create an operating cost fund under Non Plan with 10% of Plan allocation to meet the expenses of salary & allowances and other expenses of staff and officers engaged in operation of Plan Schemes. Accordingly, an amount of Rs. 1002.63 lakh has been shown as receipt from Plan funds under Tea Board Tea Fund Account.
8. Depreciation of assets under Market Promotion Scheme and Research and Development Scheme has been separately disclosed under Schedul 3. Hence, in the Consolidated income & expenditure Account the depreciation value of said two schemes has been deducted to that extent.
9. Since no bad & doubtful was charged, against the provision, the entire amount has ben neutralized and a fresh provision has been made in 2008-09 under Loan Corpus Fund.

10. Under Research & Development Scheme an amount of rs. 110.57 lakh has been adjusted in the Dead Stock since the revenue expenditure was included in the Assets earlier.
11. An amount of Rs. 1127.10 lakh, Rs. 609.26 lakh, Rs. 93.95 lakh and Rs. 130.51 lakh being the unspent balance of 2007-08 in respect of Subsidy Schemes, Research & Development Scheme, AED fund and Special Purpose Tea Fund (Subsidy) has been carried forward to 2008.09.
12. Physical verification of assets is being carried out and will be completed soon.
13. Tea Board is exempted from the purview of Income Tax under section 10 (29) (A) (C) of Income Tax Act, 1961.

Pabitra Kr. Ghosh
Accounts officer

B. Banerjee
Chairman

Schedules
Forming Part of Consolidated
Balance Sheet
&
Income And Expenditure Account

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

Name of Entity : TEA BOARD, KOLKATA,

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.09

(Amount - Rs.)

	2008-09	2008-09	2007-08
Schedule 1 - Corpus / Capital Fund			
Balance as at the beginning of the year			
Tea Board Tea Fund (Non Plan)	91,529,957.22		90,522,701.31
MDEP	6,987,422.21		5,367,610.21
Research & Development	127,628,774.64	226,146,154.07	123,007,349.55
Add: Contribution towards Corpus / Capital Fund			
Tea Board Tea Fund (Non Plan)	1,864,638.00		1,007,255.91
MDEP	706,791.00		1,619,812.00
R & D	2,917,641.82	5,489,070.82	4,621,425.09
Special Purpose Tea Fund			
As per last A/c	450,000,000.00		300,000,000.00
Received from Government of India	150,000,000.00	600,000,000.00	150,000,000.00
		831,635,224.89	
Less: Adjustment for the year			
Tea Board Tea Fund (Non Plan)			
Adjustment for the year			
Add: Previous year Adj. of Asset - TBTF	2,600.00		0.00
Add: Adjustment of 2006-07 - MDEP	36,531.88		
	39,131.88		0.00
Less: Adjustment for the year R & D sold during the year	705,251.00		0.00
	0.00		0.00
	-666,119.12	-666,119.12	
BALANCE AS AT THE YEAR - END		830,969,105.77	676,146,154.07

Pabitra Kr. Ghosh
Accounts officer

B. Banerjee
Chairman

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

Name of Entity : TEA BOARD, KOLKATA,

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.09

(Amount - Rs.)

	2008-09	2008-09	2007-08
Schedule 2 - Reserves And Surplus:			
1 Capital Reserve:			
As per last Account			
Addition during the year			
Less: Deductions during the year			
2 Revaluation Reserve:			
As per last Account			
Addition during the year			
Less: Deductions during the year			
3 Special Reserve:			
As per last Account			
Addition during the year			
Less: Deductions during the year			
4 General Reserve :			
Tea Board Tea Fund (Non Plan			
As per last Account	(29,498,485.88)		
Addition during the year	(13,411,461.30)		
Less: Deductions during the year		(42,909,947.18)	(29,498,485.88)
SPTF			
As per last Account			
Addition during the year			
Darjeeling CTM			
Addition during the year			
TOTAL		(42,909,947.18)	(29,498,485.88)

Pabitra Kr. Ghosh
Accounts officer

B. Banerjee
Chairman

Schedule-3-Earmarked / Endowment Funds

Subsidy Schemes

	Total	1 PDS	2 HRD	3 QPDS
a) Op Bal				
Balance b/f	106,987,114.66	23,599,182.59	10,055,842.65	7,658,107.28
b) Additions to the Fund				
I Recd From GOI	1,099,929,000.00	71,871,000.00	28,333,000.00	172,572,000.00
II Int on FD	17,970,568.00			279,694.00
III Others	0.00			
Trf from Other Funds	44,167,839.73	4,494,670.00	0.00	10,000,000.00
Refund From Other Funds	30,000,000.00	0.00	0.00	0.00
Term Deposit encash	0.00			
Loan from Other Funds	101,500,000.00		3,500,000.00	0.00
Suspense	10,391,584.00			
Earnest Money	974,050.00			
Other Receipts	6,507,071.00			
Chq Cancellation	2,192,134.00	593,676.00	1,461,371.00	0.00
Adjustments (Prior Period)	540,468.00		0.00	
Adjustment Transfer	3,813,412.00			0.00
Total (b)	1,317,986,126.73	76,959,346.00	33,294,371.00	182,851,694.00
Total (a+b)	1,424,973,241.39	100,558,528.59	43,350,213.65	190,509,801.28
		1 PDS	2 HRD	3 QPDS
Utilisation /Expenditure				
towards objective of the	0.00			
funds	0.00			
I Capital Expenditure	0.00			
Fixed Assets	8,679,465.82			
Others	0.00			
Term Deposits	0.00			
Refund GOI	0.00			
Loan to Other Funds/ Repayments	58,100,000.00		0.00	
Repayment of Dues to Other Funds	82,064,228.00	0.00	3,500,000.00	0.00
Trf to Other Funds	25,420,167.00	0.00		0.00

4 MDEP	5 AED	6 Orthodox	7 Cent	8R & D	9 SPTF
43,255,771.33	9,395,000.00	55,528,538.66		-32,365,992.35	-10,139,335.50
214,710,000.00	40,594,000.00	177,777,000.00	50,000,000.00	139,072,000.00	205,000,000.00
0.00		189,433.00		0.00	17,501,441.00
97,185.00		27,500,000.00		2,075,984.73	
				30,000,000.00	
98,000,000.00				0.00	
10,391,584.00				0.00	
974,050.00					
3,692,830.00				2,122,858.00	691,383.00
				137,087.00	
0.00	540,468.00			0.00	
3,813,412.00				0.00	
331,679,061.00	41,134,468.00	205,466,433.00	50,000,000.00	173,270,842.73	223,329,911.00
374,934,832.33	50,529,468.00	260,994,971.66	50,000,000.00	140,904,850.38	213,190,575.50
4 MDEP*	5 AED	6 Orthodox	7 Cent	8 R & D	9 SPTF
706,791.00				2 ,917, 641.82	5,055,033.00
0.00		27,500,000.00		30,000,000.00	600,000.00
73,000,000.00				0.00	5,564,228.00
0.00		0.00		25,420,167.00	

	Total	1 PDS	2 HRD	3 QPDS
Adjustment Transfers	3,756,273.00	0.00		
Total	178,020,133.82	0.00	3,500,000.00	0.00
II Revenue Expenditure	0.00			
Bank Chgs	120,868.93	10313.00	13804.00	33900.00
Admin Exp	15,002,649.00	14284.00		60414.00
Other Payments	0.00			
Operation Cost paid to TBTF	100,263,000.00	6,944,000.00	2,833,000.00	17,499,000.00
Suspense	9,822,528.00			
Earnest Money	466,284.00			
Prior Period Adj	0.00			
Disbursement	1,169,138,630.84	75,386,405.00	36,959,250.00	172,788,305.00
Adjustment - Non Cash	-40,186,402.07			
Depreciation	9,201,074.52			
Asset Write Off	0.00			
Adjustment	530,223.00			
Total	1,264,358,856.22	82,355,002.00	39,806,054.00	190,381,619.00
Total (C)	1,442,378,990.04	82,355,002.00	43,306,054.00	190,381,619.00
Net Balance (a+b-c)	-17405748.65	18,203,526.59	44,159.65	128,182.28

4 MDEP	5 AED	6 Orthodox	7 Cent	8R & D	9 SPTF
3,756,273.00				0.00	
77,463,064.00		27,500,000.00		58,337,808.82	11,219,261.00
35,188.00		0.00		27,663.93	
2,671,723.00		703,213.00		0.00	11,553,015.00
21,710,000.00		17,777,000.00		13,000,000.00	20,500,000.00
9,822,528.00				0.00	
466,284.00					
				0.00	
248,045,120.76	32,804,000.00	204,724,354.90	49,500,000.00	156,122,538.18	192,808,657.00
26,159,146.00				(7,206,454.47)	(59,139,093.60)
1,075,186.71				8,125,887.81	
530,223.00					
310,515,399.47	32,804,000.00	223,204,567.90	49,500,000.00	170,069,635.45	165,722,578.40
387,978,463.47	32,804,000.00	250,704,567.90	49,500,000.00	228,407,444.27	176,941,839.40
-13,043,631.14	17,725,468.00	10,290,403.76	500,000.00	-87,502,593.89	36,248,736.10

Schedule 3

	Loan	SPTF
a) Op Bal b) Additions to the Fund I Recd From GOI I Income from Investments III Others Recd from other Schemes Excess of Income over Expenditure	177,789,959.25 46,280,561.49	 8,741,768.00
Total (a+b)	224,070,520.74	8,741,768.00
Utilisation /Expenditure towards objective of the funds I Capital Expenditure Fixed Assets Others - Adjustments Others - Repayment to other Funds Others - Repayment to GOI Total I Revenue Expenditure Salaries Wages Rent Admin Exp Total Total ©		
Net Balance (a+b-c)	224,070,520.74	8,741,768.00

Schedule 3

General Provident Fund			
Subscription Op Bal		142,122,805.00	
Add Contribution / Loan Recovery	33,681,499.00		
Add Interest to Members	11,226,592.00		
	44,908,091.00		
Less S F / Loans	33,975,647.00	10,932,444.00	153,055,249.00
Interest Income	18,674,394.35		
Less Payable to Members	11,226,592.00		
Misc	780.00	7,447,022.35	
Opening Excess of Income		52,874,549.64	
Less Prior Period Adjustment		60,321,571.99	
		1,935.00	60,319,636.99
Members Closing balance			213,374,885.99
New Pension Scheme			
Op Balance			798,565.00
Employee Con			561,626.00
Employers			561,626.00
Receivable TBTF			14,648.00
Interest			103,332.00
			2,039,797.00
Less: Refunds			-3,324.00
			2,036,473.00
Add Exc of Inc			554.13
Balance Fund			2,037,027.13
Balance Sheet Discloser			
Investment			1,885,000.00
Int Accrued			130,620.34
Receivable TBTF			11,324.00
Cl Bal			10,082.79
Total			2,037,027.13
Schedule 3(Summary)			
Subsidy			-17,405,748.65
Loan			224,070,520.74
NPS			2,037,027.13
GPF			213,374,885.99
SPTF			8,741,768.00
Total of Sch 3			430,818,453.21

Pabitra Kr. Ghosh
Accounts officer

B. Banerjee
Chairman

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.09

2007-08	2008-09	
Schedule 5 - UNSECURED LOANS AND BORROWINGS		
Loan A/c		
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)		
b)		
5 Other Institutions and Agencies		
6 Debentures and Bonds		
7 Fixed Deposits		
8 Others (specify)		
Total		

B. Banerjee
Chairman

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

Name of Entity : TEA BOARD, KOLKATA,

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.09

(Amount - Rs.)

	2008-09	2007-08
Schedule 7 - Current Liabilities And Provisions		
A. <u>Current Liabilities</u>		
1 Acceptances		
2 Sundry Creditors		
Tea Board Tea Fund (Non Plan)		
a) For Goods		
b) Others	21,603,374.84	10,781,691.84
Earmarked Fund		
Subsidy Scheme		
a) For Goods		
b) Others	50,741,483.23	24,375,943.88
Loan Scheme		
a) For Goods		
b) Others	16,494,135.00	10,239,535.00
SPTF		
a) For Goods	3,943,837.00	4,812,675.00
b) Others		
General Provident Fund		
a) For Goods		
b) Others	4,233,123.35	4,325,385.35
New Pension Scheme		
a) For Goods		
b) Others		
3 Advances Received		
4 Interest accrued but not due on:		
a) Secured Loans / borrowings		
b) Unsecured Loans / borrowings		
5 Statutory Liabilities:		
Tea Board Tea Fund (Non Plan)		
a) Overtime		
b) Other	887,474.42	793,071.92
6 Other current Liabilities		
Tea Board Tea Fund (Non Plan)	68,258,300.08	68,194,350.08
TOTAL (A)	166,161,727.92	123,522,653.07

Pabitra Kr. Ghosh
Accounts officer

B. Banerjee
Chairman

TEA BOARD
SCHEDULE FORMING PART OF THE BALANCE SHEET
AS ON 31ST MARCH, 2009
SCHEDULE : 8 FIXED ASSETS

ITEM	GROSS BLOCK		Value after Adjustment
	Value as on 01.04.08	Adjustment	
LAND	1,136,858.85	0.00	1,136,858.85
RESIDENTIAL BUILDING	5,221,442.00	0.00	5,221,442.00
OFFICE BUILDING	6,575,000.00	0.00	6,575,000.00
LEASEHOLD BUILDING	17,714,700.00	0.00	17,714,700.00
VEHICLE	3,151,786.05	0.00	3,151,786.05
PLANT & MACHINERY	1,504,997.78	0.00	1,504,997.78
FURNITURE/FIXTURE	11,199,903.66	-389,131.19	10,810,772.47
OFFICE EQUIPMENT	2,255,648.92	0.00	2,255,648.92
COMPUTER& PERIPHERALS	9,261,842.14	64,259.97	9,326,102.11
ELECTRIC INSTALLATIONS	15,178,087.40	-10,634,078.08	4,544,009.32
TUBE WELL & WATER SUPPLY	43,324.19	0.00	43,324.19
DTRC BUILDING	549,258.00	0.00	549,258.00
DTRC FURNITURE	136,848.00	0.00	136,848.00
LIBRARY BOOKS	806,148.43	0.00	806,148.43
TOTAL	74,735,845.42	-10,958,949.30	63,776,896.12

Pabitra Kr. Ghosh
Accounts officer

B. Banerjee
Chairman

NET BLOCK			
Addition during the year	Sold	Deprecation	Value as on 31.03.2009
0.00	0.00	0.00	1,136,858.85
0.00	162,964.00	252,924.00	4,805,554.00
0.00	0.00	657,500.00	5,917,500.00
0.00	0.00	1,771,470.00	15,943,230.00
2,419,022.82	53,914.00	464,680.80	5,052,214.07
2,293,982.00	465.00	225,679.94	3,572,834.84
753,178.00	1,948.00	2,522,071.81	9,039,930.66
240,314.00	0.00	226,795.69	2,269,167.23
3,797,082.00	709,619.00	5,168,330.54	7,245,234.57
986,374.00	0.00	2,508,259.16	3,022,124.16
3,407.00	0.00	6,498.63	40,232.56
0.00	0.00	54,926.00	494,332.00
0.00	0.00	13,685.00	123,163.00
40,251.00	0.00	0.00	846,399.43
10,533,610.82	928,910.00	13,872,821.57	59,508,775.37

Pabitra Kr. Ghosh
Accounts officer

B. Banerjee
Chairman

FORM OF FINANCIAL STATEMENTS (NON-PROFIT ORGANISATIONS)

Name of Entity : TEA BOARD, KOLKATA,

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.09

	2008-2009	2007-2008
	Rs.	Rs.
Schedule 11 - Current Assets, Loans, Advances Etc.		
A. Current Assets :		
1 <u>Inventories:</u>		
Tea Board Tea Fund (Non Plan)		
a) Stores and Spares	1,569,576.00	1,527,758.00
b) Loose Tools		
c) Stock-in-trade :		
Finished Goods		
Work-in-progress		
Raw materials		
2 <u>Sundry Debtors:</u>		
Tea Board Tea Fund (Non Plan)		
a) Debts Outstanding for a period exceeding six months		
b) Others (Bills Receivable)	2,265,152.75	1,336,356.55
New Pension Scheme		
a) Debts Outstanding for a period exceeding six months		
b) Others	11,324.00	
SPTF		
a) Debts Outstanding for a period exceeding six months		
b) Others		
3 <u>Cash balances in hand</u>		
(including cheques / drafts and imprest)		
Tea Board Tea Fund (Non Plan)	319,499.04	304,006.47
4 <u>Bank Balances:</u>		
a) With Scheduled Banks:		
Tea Board Tea Fund (Non Plan)		
-On Current Accounts	27,465,665.42	25,301,930.09
-On Deposit Accounts (includes margin money)		
-On Savings Accounts		
Loan Scheme		
-On Current Accounts		
-On Deposit Accounts (includes margin money)		

Schedule 11	2008-2009	2007-2008
	Rs.	Rs.
On Savings Accounts		
Earmarked Funds		
Subsidy Schemes		
-On Current Accounts	42,666,530.84	196,081,471.40
-On Deposit Accounts (includes margin money)	138,496.00	100,000.00
On Savings Accounts		
LoanSchemes		
-On Current Accounts	50,588,505.17	35,128,748.00
-On Deposit Accounts (includes margin money)	351,954,550.00	312,784,044.00
On Savings Accounts		
SPTF Schemes		
-On Current Accounts	17,421,383.30	6,757,134.30
-On Deposit Accounts (includes margin money)	599,987,445.00	449,987,445.00
On Savings Accounts		
GPF Schemes		
-On Current Accounts	12,499,753.34	5,329,353.34
-On Deposit Accounts (includes margin money)	196,809,038.00	188,000.000.00
On Savings Accounts		
New Pension Scheme Schemes		
-On Current Accounts	10,082.79	10,422.71
-On Deposit Accounts (includes margin money)	1,885,000.00	755,215.80
b) With non-Scheduled Banks:		
Tea Board Tea Fund (Non Plan)		
On Current Account	0.00	3,813,412.00
5 <u>Post Office - Savings Accounts</u>		
TOTAL (A)	1,305,592,001.65	1,227,217,297.66
Schedule 11 - Current Assets, Loans, Advances Etc.		
B. <u>Loans, Advances And Other Assets</u>		
1. <u>Loans:</u>		
Tea Board Tea Fund (Non Plan)		
a) Staff	8,628,881.63	9,930,455.63
b) Other Entities engaged in activities objectives similar to that of the Entity	57,357,642.87	57,357,642.87

Schedule 11

		2008-2009	2007-2008
		Rs.	Rs.
c) Other (specify)			
Earmarked Fund Loan Schemes			
a) Staff			
b) Other Entities engaged in activities objectives similar to that of the Entity			
c) Other (specify)			
Tea Estates			
Corpus Fund Loan Schemes			
a) Staff			
b) Other Entities engaged in activities objectives similar to that of the Entity			
c) Other (specify)		374,299,746.53	455,846,516.82
Tea Estates			
Loan to other Funds			
SPTF			
a) Staff			
b) Other Entities engaged in activities objectives similar to that of the Entity			
c) Other (specify)		160,883,330.00	4,417,123.13
Tea Estates			
Loan to other Funds			
2 <u>Advances and other amounts recoverable in cash or in kind or for value to be received</u>			
Tea Board Tea Fund (Non Plan)			32,873,839.01
a) On Capital Account			
b) Prepayments			
c) Others		8,846,247.28	
Subsidy Schemes			
a) On Capital Account			
b) Prepayments			
c) Others		103,377,575.31	
SPTF			
a) On Capital Account			
b) Prepayments			

Schedule 11

		2008-2009	2007-2008
		Rs.	Rs.
	c) Others Loan Fund	4,964,943.70	
	a) On Capital Account		
	b) Prepayments		
	c) Others	30,447,986.90	137,795.90
3	<u>Income Accrued:</u>		
	Non Plan Tea Board Tea Fund		
	a) On Investments from Earmarked Funds		4,292,417.00
	b) On Investments - Others (Darjeeling CTM)		1,814,589.57
	c) On Loan and Advances		
	d) Others (includes income due unrealised Rs.....)		
	Earmarked Scheme		
	Loan Scheme		
	a) On Investments from Earmarked Funds		
	b) On Investments - Others	0.00	
	c) On Loan and Advances	1,563,437.44	
	d) Other (includes income due unrealised Rs.....)		
GPF	a) On Investments from Earmarked Funds	8,299,218.00	5,993,386.65
	b) On Investments - Others		
	c) On Loan and Advances		
	d) Others (includes income due unrealised Rs.....)		
	New Pension Fund		
	a) On Investments from Earmarked Funds	130,620.34	27,016.44
4	<u>Claims Receivable</u>		
TOTAL (B)		758,799,630.00	572,690,783.02
TOTAL (A+B)		2,064,391,631.65	1,799,908,080.68

Pabitra Kr. Ghosh
Accounts officer

B. Banerjee
Chairman

CONSOLIDATED INCOME & EXPENDITURE STATEMENT OF TEA BOARD, KOLKATA FOR THE YEAR 2008-09

(Amount Rs.)

Sl No.	Item	Financial Year 2008-09	Financial Year 2007-08
12	INCOME FROM SALES/SERVICES Non Plan Tea Board Tea Fund 1) Income from sales a) Sale of Finished Goods b) Sale of Raw Material c) Sale of Scraps d) Others (Specify) Sale of Tea Sub Total 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) Sub Total Total	4,641,762.20 4,641,762.20 0.00 4,641,762.20	3,730,039.80 3,730,039.80 0.00 3,730,039.80
13	GRANTS/SUBSIDIES (Grants & Subsidies Received) Tea Board Tea Fund 1) Central Government Plan Tea Board Tea Fund Others (Specify) 2) State Government(s) 3) Government Agencies 4) Institutions/Welfare Bodies 5) International Organisations 6) Others (Specify) Total	216,735,362.00 216,735,362.00	186,492,744.09 186,492,744.09
14	FEES/SUBSCRIPTIONS Tea Board Tea Fund 1) Entrance Fees 2) Annual Fees/ Subscriptions 3) Seminar/Programme Fees 4) Consultancy Fees		

(Amount Rs.)

Sl No.	Item	Financial Year 2008-09	Financial Year 2007-08
17	5) Others (Specify)		
	Fee realised on a/c of Licenses	1,008,050.00	1,386,950.00
	Registration Fee	729,885.00	349,673.00
	Total	1,737,935.00	1,736,623.00
	INTEREST EARNED		
	a) Tea Board Tea Fund		
	1) On term Deposits:		
	a) With Scheduled Banks	0.00	0.00
	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		
	Sub Total		
	3) On Loans:		
	a) Employees/Staff	0.00	0.00
	b) Others		
	Sub Total	0.00	0.00
	4) Interest on Debtors and Other Receivables		
	Total Tea Board Tea Fund	0.00	0.00
	b) Loan Scheme		
	1) On term Deposits:		
	a) With Scheduled Banks	3,481,188.00	282,530.00
	b) With Non-Scheduled Banks		
	c) With Institutions		
	d) Others		
	Sub Total	3,481,188.00	282,530.00
	2) On Savings Accounts:		
	a) With Scheduled Banks		
	b) With Non-Scheduled Banks		
	c) Post Office Savings Accounts		
	d) Others		
	Sub Total		

SI No.	Item	Financial Year 2008-09	Financial Year 2007-08
18	3) On Loans:		
	a) Employees/Staff		
	b) Others	44,239,164.84	7,912,044.25
	Sub Total	44,239,164.84	7,912,044.25
	4) Interest on Debtors and Other Receivables		
	Total Loan Scheme	47,720,352.84	8,194,574.25
	SPTF		
	a) With Scheduled Banks	11,384,481.00	15,690,827.00
	Total Interest Earned	59,104,833.84	23,885,401.25
	OTHER INCOME		
	Tea Board Tea Fund		
	1) Profit on Sale/disposal of Assets		
	a) Owned assets	1,537,593.00	5,391,973.97
	b) Assets acquired out of grants, or received free of cost		
	c) Registration Fee (Darjeeling CTM)		
	2) Common Expenses Realised from Plan Funds	100,263,000.00	
	3) Fees for Miscellaneous Services		
	4) Miscellaneous Income (Specify)		
	Sale of Green Leaves	931,126.00	643,638.50
	Gain in Exchange		580,935.00
	Application Money	111,500.00	
	Guarantee Money recd from Tea Centre Mumbai	2,590,000.00	1,830,000.00
	Int on Adv	742,031.82	901,056.78
	Sale of Old Newspaper/Publication etc.	338,330.00	263,021.00
	Total Tea Board Tea Fund	106,513,580.82	9,610,625.25
	Loan Scheme		
	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) Sundry Items written Back	71,214.00	0.00
	Total Loan Scheme	71,214.00	0.00

SI No.	Item	Financial Year 2008-09	Financial Year 2007-08
	SPTF		
	Loan Processing Fees	3,085,476.00	15,000.00
	Sale of SPTF Application		33,425.00
	Total SPTF	3,085,476.00	48,425.00
	Total Other Income	109,670,270.82	9,659,050.25
19	GOODS AND WORKS-IN PROGRESS		
	a) Closing stock		
	Finished Goods		
	Work-in-progress		
	b) Less: Opening stock		
	Finished Goods		
	Work-in-progress		
	Net increase/decrease (a-b)		
20	ESTABLISHMENT EXPENSES		
	Non Plan Tea Board Tea Fund		
	a) Salaries and Wages	113,303,173.85	43,193,884.60
	b) Allowances and Bonus	61,100,783.29	37,123,334.36
	c) Contribution to Provident Fund		
	d) Contribution to Other Funds (Specify)	1,061,017.00	723,240.00
	e) Staff Welfare Expenses	16,743,811.00	13,414,622.68
	f) Expenses on Employees' Retirement and Terminal Benefits	98,630,343.20	49,917,301.76
	g) Others (Specify)		
		290,839,128.34	144,372,383.40
21	OTHER ADMINISTRATIVE EXPENSES ETC.		
	Non Plan Tea Board Tea Fund		
	a) Purchases		
	b) Insurance	243,077.05	225,247.00
	c) Repairs and Maintenance	7,165,038.50	6,805,122.09
	d) Electricity & Power	4,637,374.00	4,124,480.50
	e) Water Charges	188,486.00	215,879.00
	f) Rent, Rates and Taxes	2,774,409.15	4,474,786.00
	g) Vechile Running and Maintenance	1,106,154.00	2,194,562.00

SI No.	Item	Financial Year 2008-09	Financial Year 2007-08
	h) Postage, Telephone and Communication charges	2,390,030.72	3,373,378.71
	i) Printing and Stationery	1,122,616.00	1,121,994.53
	j) Audit Fee (Provision)	1,200,000.00	1,200,000.00
	k) Hospitality Expenses	1,223,229.00	548,090.00
	l) Professional Charges	2,048,622.00	1,457,315.00
	m) Freight & Forwarding charges	0.00	
	m) Advertisement and Publicity	38,725.00	350,485.00
	n) Subscription expenses		0.00
	o) Travelling expenses	9,787,594.00	9,769,544.00
	n) Others (Specify)		
	a) Training	60,000.00	
	b) Library	209,489.00	265,160.50
	c) Implementation of official Language	213,237.00	196,123.00
	d) Expenditure on Tea waste Control	19,236.00	39,662.00
	e) Expenditure for running Tea Bars	3,028,048.00	3,336,111.00
	f) Sundry Expenses	10,803,394.51	13,922,173.72
	g) Loss in exchange	0.00	877,804.00
	h) Loss on sale of Assets	0.00	0.00
	I) Crockeries	104,463.00	81,622.00
	Total Tea Board Tea Fund	48,363,222.93	54,579,540.65
	Loan Scheme		
	z) Others (Specify)		
	Bank Charges	37,382.00	37,297.50
	Legal Charges	1,396,939.35	433,031.00
	Other Expenses	46,684.00	14,295.00
	Total Loan Scheme	1,481,005.35	484,623.50
	SPTF		
	Interest paid	5,728,189.00	
	Advertisement Expenses		66,780.00
	Advisory Services Fees		12,716,588.00
	Bank Charges		15,844.00
	Legal Charges		152,617.00
	Loan Ceremony Expenses		702,605.00
	Maintenance Expenses		550.00
	Miscellaneous Expenses		6,541.00
	Postage & Telegram		240.00
	Printing & Stationary		83,571.00
	Travelling & Conveyance		62,011.70
	Total SPTF	5,728,189.00	13,807,347.70

Sl No.	Item	Financial Year 2008-09	Financial Year 2007-08
	Total Other Administrative Expenses etc	55,572,417.28	68,871,511.25
22	EXPENDITURE ON GRANTS, SUBSIDIES ETC. Non Plan Tea Board Tea Fund a) Grants given to Institutions/Organisations b) Subsidies given to Institutions/Organisations Total	0.00	0.00
23	INTEREST Loan Scheme a) On Fixed Loans b) On Other Loans (including Bank Charges) c) Others (specify) Interest Payable - Govt of India Total	30,000.00	19,759,000.00
		30,000.00	19,759,000.00

Pabitra Kr. Ghosh
Accounts officer

B. Banerjee
Chairman

BLANK