



COIR BOARD

*MINISTRY OF MICRO SMALL &
MEDIUM ENTERPRISES*

GOVERNMENT OF INDIA

ANNUAL ACCOUNTS FOR THE YEAR

2022-23

COIR HOUSE
M.G.ROAD, KOCHI – 682016
KERALA

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

We have audited the attached Balance Sheet of Coir Board, Kochi (The Board) as at 31 March, 2023 and the Income & Expenditure Account and Receipts & Payments Account for the year ended 31 March, 2023 on that date under Section 19(2) of the Comptroller & Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 read with Section 17(2) of the Coir Industry Act, 1953. These financial statements include the accounts of units/branches of the Board. These financial statements are the responsibility of the Board'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 and 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, Income & Expenditure Account and Receipts & Payments Account dealt with by this report have been drawn up in the format approved by the Ministry of Finance, Government of India.
- (iii) In our opinion, proper books of accounts and other relevant records have been properly maintained by the Board as required under Section 19(2) of the Comptroller & Auditor General's (Duties Powers & Conditions of Service) Act, 1971 read with section 17(2) of the Coir Industry Act, 1953 in so far as it appears from our examination of such books.

(iv) We further report that:

A.	CONSOLIDATED BALANCE SHEET
1.	Corpus/Capital Fund and Liabilities
1.1	Current Liabilities and Provisions (Schedule 7) - ₹17517.09 lakh
(i)	<p>Provisions - ₹16937.01 lakh</p> <p>The Board has made provision of ₹16,937.01 lakh towards Gratuity, Superannuation/Pension and Accumulated Leave encashment. However, as per the actuarial valuation as on 31 March 2023, provision to be made was ₹18,736.38 lakh. This has resulted in understatement of Current liabilities and Provisions by ₹1,799.37 lakh and overstatement of excess of income over expenditure to that extent.</p>
2.	Assets
2.1	Fixed Assets (Schedule 8) - ₹951.42 lakh
(i)	<p>Coir Board received ₹300 lakh as Grant towards ASPIRE (A Scheme for Promoting Innovation, Rural Industry & Entrepreneurship) in 2015-16 and 2016-17 and the same was transferred to Central Coir Research Institute, Kalavoor, which was further transferred to three training centres (Livelihood Business Incubators -LBIs) at Regional Extension Centre, Thanjavur, RO, Bhubaneswar and RO, Rajahmundry for procurement of Machineries for training under ASPIRE Scheme. In this regard, expenditure was booked only for an amount of ₹58.09 lakh during 2022-23 in RO, Bhubaneswar.</p> <p>The remaining ₹241.91 lakh was not accounted in the Books of Accounts of Coir Board due to wrong accounting treatment by the Board during the transfer of funds to the Central Coir Research Institute, Kalavoor. Coir Board reversed the original accounting entry posted at the time of receipt of funds instead of accounting the transfer of fund as Advance to the Central Coir Research Institute, Kalavoor. Resultantly, the machinery purchased for the remaining units and fund remaining with the Central Coir Research Institute, Kalavoor were not accounted due to delay in finalisation/adjustment of the concerned vouchers.</p> <p>This also indicated a serious lapse in the Internal Controls System of the Board.</p>
2.2	Current Assets, Loans, Advances etc. (Schedule 11) - ₹12330.02 lakh Balances with Banks – Deposit accounts – ₹4325.63 lakh
(i)	<p>This includes balance of ₹442.44 lakh deposit with CPWD, which should have been included under advances-others. This resulted in overstatement of Bank Balances and understatement of Advances-others by ₹442.44 lakh</p>
(ii)	<p>This does not include bank accounts opened in the name of the Board and operated by showrooms as centralized collection account for transactions in respect of consignment sales. As these accounts were in the name of the Board represented by the Secretary, the balance appearing therein should have been taken into books of accounts of the Board with corresponding payables to parties so as to have a complete recognition of assets and liabilities of the Board.</p> <p>This has resulted in understatement of current assets with corresponding understatement of current liabilities by ₹193.66 lakh in respect of Coir Board show rooms.</p> <p>This comment was also included in the Separate Audit Report for the year 2020-21.</p>

B.	CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT
1.	Expenditure
1.1	Other Administrative Expenses etc. (Schedule 21) – ₹3591 lakh
(i)	<p>Coir Board transfers the funds for various Schemes/Expenses/ Programmes to the Unit Offices and the same were accounted as Other Advances under Current Assets. When the Settlement Vouchers were received from the Field Unit Offices, Adjustment/Settlement Vouchers (AES) were passed by the Board and the amount utilised was accounted as expense during the year of settlement.</p> <p>Audit noticed that, during April and May 2023, Coir Board settled 62 Advances totalling to ₹222.17 lakh given to various Units for expenses pertaining to the period upto 2022-23. The Board should have charged this amount to concerned expenses in 2022-23.</p> <p>This has resulted in understatement of Other Administrative Expenses (Schedule 21) with corresponding overstatement of Other Advances by ₹222.17 lakh.</p>
C.	SCHEDULE 24: SIGNIFICANT ACCOUNTING POLICIES
	NIL
D.	CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS (Schedule 25)
(i)	<p>As per Sl. No 5 of Notes to accounts, “Fund received for the implementation of scheme/ activity was shown under Earmarked/ Endowment Fund in Schedule 3 along with the expenditure incurred for the scheme/activity.”</p> <p>It was noticed that Board received ₹1019.68 lakh from the Ministry for the implementation of ATI Scheme and ₹1697.81 lakh (including Board's share) was transferred to Central Coir Research Institute, Kalavoor in 2020-21 for setting up of EcoIabs including Digital Library, Digital classroom, and Conference Hall at Central Coir Research Institute, Kalavoor and Central Institute of Coir Technology, Bangalore.</p> <p>Out of this, Central Coir Research Institute transferred ₹1256.58 lakh to CPWD during 2020-2022 in four instalments. Details of balance amount are not available in the Fund reconciliation statement received from Central Coir Research Institute, Kalavoor.</p> <p>The above receipt and utilisation of ATI funds has not been disclosed in Schedule 3 of the Consolidated Financial Statements. Hence, the Notes to accounts is deficient to that extent.</p>
E	Grants-in-Aid
	The opening balance of Grants-in-aid including Internal & Extra Budgetary Resources (IEBR) was ₹1838 lakh. During the year, grants amounting to ₹9456 lakh were received including IEBR. Utilisation of the Grants was to the extent of ₹9528 lakh, leaving a balance of ₹1766 lakh.
F	Management Letter
	Deficiencies not included in the Separate Audit Report, have been brought to the notice of the Board through a Management letter issued separately for remedial/corrective action.

(iv)

(v) Subject to our observations in the preceding paragraphs, we report that the Balance Sheet and Income & Expenditure Account/Receipt & Payment Account dealt with by this report are in agreement with the books of accounts.

(vi) In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and because of the significant matters discussed above and other matters mentioned in **Annexure-I** to this Audit Report, give a true and fair view in conformity with accounting principles generally accepted in India.

(a) In so far as it relates to the Balance Sheet, of the state of affairs of the Coir Board as at 31 March, 2023 and

(b) In so far as it relates to Income & Expenditure Account of the excess of income over expenditure for the year ended on that date.

**For on behalf of the
Comptroller and Auditor General of India**


(S. Velliangiri)

Principal Director of Commercial Audit

Date: 20.09.2023

Place: Chennai

Annexure-I**1. Adequacy of Internal Audit System**

Internal Audit Wing of Coir Board requires strengthening as detailed below:

- (i) Out of 50 establishments of Coir Board, Internal Audit of only 24 establishments were conducted during 2022-23.
- (ii) There is shortage of specialized Staff in the Internal Audit Wing and present staff strength of IA Wing does not commensurate with the size of the Organisation.
- (iii) Special Audit Report on long pending Advances given to CCRI, Kalavoor for procurements above ₹2.50 lakh, where Research and Development activities are undertaken, is under process.

2. Adequacy of Internal Control System

Internal Control mechanism requires strengthening on account of the following:

- i) Data on pending advances available in the Advance Monitoring Software was not tallying with the Financial Statements of the Board.
- ii) Abnormal delays were noticed in settlement of Advances given to Unit Offices due to delay in receipt of Supporting Vouchers
- iii) Due to delay in regularising Advances, Assets created and used by the Board were not reckoned in the Books of Accounts in time.

3. System of Physical Verification of Fixed Assets

Physical verification of fixed Assets have been carried out by the management at reasonable interval.

4. System of Physical Verification of Inventory

Physical verification of Inventory was carried out by the management at reasonable interval.

5. Regularity in payment of undisputed statutory dues

The Board is regular in payment of undisputed statutory dues.


Director (CA)

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**COIR BOARD
COCHIN**

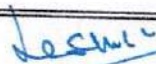
**CONSOLIDATED
STATEMENTS
2022-2023**

COIR BOARD, COCHIN
CONSOLIDATED BALANCE SHEET AS AT 31-03-2023


(Rs. In 000)

	Schedule	2022-2023	2021-2022
CORPUS/CAPITAL FUND AND LIABILITIES			
CORPUS/CAPITAL FUND			
RESERVES AND SURPLUS	1	(10,42,679)	(12,32,754)
EARMARKED/ ENDOWMENT FUNDS	2	3,35,324	2,37,420
SECURED LOANS AND BORROWINGS	3	2,80,255	3,49,231
UNSECURED LOANS AND BORROWINGS	4	-	-
DEFERRED CREDIT LIABILITIES	5	3,535	4,625
CURRENT LIABILITIES AND PROVISIONS	6	-	-
	7	17,51,709	18,96,169
TOTAL		13,28,144	12,54,691
ASSETS	Schedule	2022-2023	2021-2022
FIXED ASSETS	8	95,142	90,504
INVESTMENTS - FROM EARMARKED/ENDOWMENT FUNDS	9	-	-
INVESTMENTS - OTHERS	10	-	-
CURRENT ASSETS, LOANS, ADVANCES ETC	11	12,33,002	11,64,187
MISCELLANEOUS EXPENDITURE (to the extent not written off or adjusted)		-	-
TOTAL		13,28,144	12,54,691
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		


Sr.Accounts Officer



Secretary

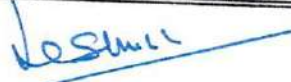

Chairman


COIR BOARD, COCHIN
CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31-03-2023

(Rs. In 000)

INCOME	Schedule	2022-2023	2021-2022
Income from Sales/Services	12	61,597	21,043
Grants/Subsidies	13	8,52,500	7,79,225
Fees/Subscriptions	14	5,986	5,753
Income from Investments (income on Invest. from earmarked/ endow.funds trfd to Fund)	15	-	-
Income from Royalty, Publications etc.	16	100	28
Interest Earned	17	4,824	2,330
Other Income	18	95,577	7,220
Increase/(decrease) in stock of Finished goods and Work in Progress	19	404	(441)
TOTAL (A)		10,20,988	8,15,158
EXPENDITURE			
		2022-2023	2021-2022
Establishment Expenses	20	4,35,649	3,73,571
Other Administrative Expenses etc	21	3,59,151	1,72,072
Expenditure on Grants, Subsidies etc	22	46,893	95,962
Interest	23	689	854
Depreciation (Net total at the year end - corresponding to schedule 8)	8	14,676	13,024
TOTAL (B)		8,57,058	6,55,483
Balance being excess of Income over Expenditure (A-B)		1,63,930	1,59,675
Transfer to Special Reserve (Specify each) - Capital Reserve		-	-
Transfer to/from General Reserve		-	-
BALANCE BEING SURPLUS/(DEFICIT) CARRIED TO CORPUS/CAPITAL FUND		1,63,930	1,59,675
Significant Accounting Policies			
Contingent Liabilities And Notes On Accounts	24		
	25		


 Sr. Accounts Officer


 Secretary


 Chairman

COIR BOARD, COCHIN

SCHEDULES FORMING PART OF CONSOLIDATED BALANCE SHEET AS AT 31-03-2023

(Rs. In 000)

	2022-2023		2021-2022	
<u>SCHEDULE 1- CORPUS/CAPITAL FUND:</u>				
Balance as at the beginning of the year		(12,32,754)		(13,92,428)
Add/(Less): Contribution towards Corpus/(Reversal)	26,145			
Add/(Deduct):Balance of net income/(expenditure) transferred from the Income and Expenditure A/c	1,63,930	1,90,075	1,59,674	1,59,674
BALANCE AS AT THE YEAR - END		(10,42,679)		(12,32,754)
<u>SCHEDULE 2- RESERVES AND SURPLUS:</u>				
1. Capital Reserve:				
As per last Account	2,37,419		2,18,520	
Addition during the year	18,900		18,900	
Less: Deductions during the year	-	2,56,319	-	2,37,420
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 Reseve:				
As per last Account			-	
Addition during the year	79,005		-	
Less: Deductions during the year		79,005	-	
TOTAL		3,35,324		2,37,420



Sr.Accounts Officer

COIR BOARD, COCHIN

SCHEDULES FORMING PART OF CONSOLIDATED BALANCE SHEET AS AT 31-03-2023

(Rs.in 000)

	Fund Wise Breakup							TOTALS	
	NRDC	Singai Coir Cluster	ATI	A&N	CUY	MDA (DMD)	SFURTI	2022-2023	2021-2022
SCHEDULE 3- EARMARKED/ENDOWMENT FUNDS									
a) Opening balance of the funds:	517	3,554		94	5,233	78,269	2,61,564	3,49,231	5,83,345
b) Additions to the Fund:								-	-
i. Donations/grants								-	70,370
ii. Income from investments made on account of funds								-	-
iii. Other additions (specify nature)								-	-
a) Interest on SB								-	-
b) Interest on FD						2,458		2,458	4,245
c) Interest (Coir Board)								-	-
d) Fixed Deposit Withdrawn								-	-
e) Sales Proceeds								-	-
f) Subsidy Refunded from Benificiary					560			560	400
g) Interest on Sweep Accounts								-	-
h) Advance Against Earmarked Funds								-	-
TOTAL (a+b)	517	3,554	-	94	5,793	80,727	2,61,564	3,52,249	6,58,360
c) <u>Utilisation/Expenditure towards objectives of funds:</u>								-	-
i. Capital Expenditure								-	-
Fixed Assets		-						-	181
Refund of Grant-Government of India							19,961	19,961	38,262
Others								-	-
Total	-	-	-	-	-	-	19,961	19,961	38,443
ii. Revenue Expenditure									
Salaries, Wages and Allowances etc									
Rent						238		238	333
Other Administrative Expenses						12,426	35,974	48,400	2,67,604
Interest Refund-Government of India						2,147	1,248	3,395	2,748
Total	-	-	-	-	-	14,811	37,222	52,033	2,70,685
TOTAL (c)	-	-	-	-	-	14,811	57,183	71,994	3,09,128
NET BALANCE AS AT THE YEAR-END(a+b-c)	517	3,554	-	94	5,793	65,915	2,04,381	2,80,255	3,49,231



Sr.Accounts Officer

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COIR BOARD, COCHIN

SCHEDULES FORMING PART OF CONSOLIDATED BALANCE SHEET AS AT 31-03-2023

(Rs. In 000)

	2022-2023		2021-2022	
SCHEDULE 4 - SECURED LOANS AND BORROWINGS:				
1. Central Government				-
2. State Government (Specify)				-
3. Financial Institutions				
a) Term Loans			-	
b) Interest accrued and due			-	-
4. Banks:				
a) Term Loans			-	
Interest accrued and due			-	-
b) Other Loans (specify)				
Interest accrued and due				-
5. Other Institutions and Agencies				-
6. Debentures and Bonds				-
7. Others (Specify)				-
TOTAL				-

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Sr. Accounts Officer

COIR BOARD, COCHIN

SCHEDULES FORMING PART OF CONSOLIDATED BALANCE SHEET AS AT 31-03-2023

(Rs. In 000)

	2022-2023	2021-2022
SCHEDULE 5 - UNSECURED LOANS AND BORROWINGS:		
1. Central Government	3,535	4,625
2. State Government (Specify)	-	-
3. Financial Institutions	-	-
4. Bank:	-	-
a) Term Loans	-	-
b) Other Loans (Specify)	-	-
5. Other Institutions and Agencies	-	-
6. Debetures and Bonds	-	-
7. Fixed Deposits	-	-
8. Others (Specify)	-	-
TOTAL	3,535	4,625

	2022-2023	2021-2022
SCHEDULE 6- DEFERRED CREDIT LIABILITIES:		
a) Acceptances secured by hypothecation of capital equipment and other assets	-	-
b) Others	-	-
(i) Subscription	-	-
(ii) Coir Board CVY	-	-
(iii) Coir Board MDA	-	-
(iv) Amount Deposited for Fab Looms	-	-
(v) Coir Board Non-Plan Fund	-	-
(vi) SFURTI A/c.	-	-
(vii) REMOT A/c.	-	-
(viii) Coir Board CUY	-	-
(ix) Coir Board GPF	-	-
TOTAL	-	-



Sr.Accounts Officer

COIR BOARD, COCHIN

SCHEDULES FORMING PART OF CONSOLIDATED BALANCE SHEET AS AT 31-03-2023

(Rs. In 000)

	2022-2023		2021-2022	
SCHEDULE 7- CURRENT LIABILITIES AND PROVISIONS				
A. CURRENT LIABILITIES				
1. Acceptances				
2. Sundry Creditors:				
a) For Goods	303		260	
b) Others	-	303	-	260
3. Advances Received	112	112	504	504
4. Interest accrued but not due on:	-		-	-
a) Secured Loan/Borrowings	-		-	-
b) Unsecured Loan/Borrowings	-		-	-
5. Statutory Liabilities:	-		-	-
a) Overdue	-		-	-
b) Others :-	-		-	-
ESI & Provident Fund	-		-	-
6. Other Current Liabilities	57,593	57,593	91,720	91,720
TOTAL (A)		58,008		92,484
B. PROVISIONS				
1. For Taxation	-		-	-
2. Gratuity	1,60,762		2,13,442	
3. Superannuation/Pension	14,32,143		14,73,056	
4. Accumulated Leave Encashment	1,00,796		1,17,188	
5. Trade Warranties/Claims	-	16,93,701		18,03,685
6. Others (Specify)				
TOTAL (B)		16,93,701		18,03,685
TOTAL (A+B)		17,51,709		18,96,169

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Sr. Accounts Officer

COIR BOARD, COCHIN
SCHEDULES FORMING PART OF CONSOLIDATED BALANCE SHEET AS AT 31-03-2023

	Cost/valuation as at 01-04-2022	Additions during the year	Deductions during the year	Cost/valuation as at 31-03-2023	As at 01-04-2022	Prior Period Depreciation	On Additions during the year	On Deductions during the year	Total up to 31-03-2023	As on 31-03-2023	As on 31-03-2022
SCHEDULE 8- FIXED ASSETS											
DESCRIPTIONS											
A. FIXED ASSETS:-											
1. LAND											
a) Freehold	7,881	-	-	7,881	-	-	-	-	-	7,881	7,881
b) Leasehold	-	-	-	-	-	-	-	-	-	-	-
2. BUILDINGS:											
a) On Freehold Land	53,867	-	-	53,867	18,051	-	895	-	18,946	34,921	35,816
b) On Leasehold Land	-	-	-	-	-	-	-	-	-	-	-
c) Ownership Flats / Premises	-	-	-	-	-	-	-	-	-	-	-
d) Superstructure on land not belonging to the entity	-	-	-	-	-	-	-	-	-	-	-
3. Plant, Machinery and Equipment											
	1,05,813	6,316	-	1,12,129	82,951	3,618	3,633	-	90,202	21,927	22,862
4. Vehicles											
	3,380	-	-	3,380	1,883	-	225	-	2,107	1,272	1,497
5. Furniture and Fixtures											
	17,213	6,392	-	23,605	9,797	23	757	-	10,577	13,028	7,415
6. Office Equipments											
	17,913	985	-	18,898	13,133	-	814	-	13,947	4,951	4,779
7. Computer/Peripherals											
	52,637	4,558	-	57,195	45,113	-	4,296	-	49,409	7,786	7,524
8. Electric Installations											
	3,086	77	-	3,162	1,452	-	252	-	1,703	1,459	1,634
9. Library Books											
	4,849	986	-	5,834	3,879	-	146	-	4,026	1,809	969
10. Tubewells & W.Supply											
	-	-	-	-	-	-	-	-	-	-	-
11. Other Fixed Assets											
a) Sundry Assets	104	-	-	104	87	-	2	-	88	15	17
b) Tools & Equipments	54	-	-	54	51	-	1	-	51	3	4
c) Machine Tools	257	-	-	257	240	-	3	-	242	14	17
d) Lab Equipments	884	-	-	884	796	-	13	-	809	74	88
e) Patent	16	-	-	16	13	-	1	-	14	2	3
TOTAL OF CURRENT YEAR	2,67,952	19,313	-	2,87,264	1,77,446	3,641	11,035	-	1,92,122	95,142	90,504
PREVIOUS YEAR	2,62,895	5,057	-	2,67,953	1,64,424	1,546	11,479	-	1,77,447	90,504	98,472
B. CAPITAL WORK-IN-PROGRESS											
	-	-	-	-	-	-	-	-	-	-	-
TOTAL	2,67,952	19,313	-	2,87,264	1,77,446	3,641	11,035	-	1,92,122	95,142	90,504


Sr. Accounts Officer

COIR BOARD, COCHIN

SCHEDULES FORMING PART OF CONSOLIDATED BALANCE SHEET AS AT 31-03-2023

(Rs. In 000)

	2022-2023	2021-2022
SCHEDULE 9- INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS:		
1. In Government Securities	-	-
2. Other Approved Securities	-	-
3. Shares	-	-
4. Debentures and Bonds	-	-
5. Subsidiaries and Joint Ventures	-	-
6. Others (to be specified)	-	-
TOTAL	-	-

	2022-2023	2021-2022
SCHEDULE 10- INVESTMENTS - OTHERS:		
1. In Government Securities	-	-
2. Other Approved Securities	-	-
3. Shares	-	-
4. Debentures and Bonds	-	-
5. Subsidiaries and Joint Ventures	-	-
6. Others (to be specified)	-	-
TOTAL	-	-



Sr.Accounts Officer

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COIR BOARD, COCHIN

SCHEDULES FORMING PART OF CONSOLIDATED BALANCE SHEET AS AT 31-03-2023

(Rs. In 000)

	2022-2023		2021-2022	
SCHEDULE 11- CURRENT ASSETS, LOANS, ADVANCES ETC:				
A. CURRENT ASSETS:-				
1. Inventories:				
a) Stores and Spares	2,465		3,638	
b) Packing Materials	-		-	
c) Loose Tools	-		-	
d) Stock in Trade	-		-	
Finished Goods	450		47	
Work in progress	4		4	
Raw Materials	347	3,266	347	4,036
2. Sundry Debtors:				
a) Debts Outstanding for a period exceeding six months	-		-	
Less: Provision for sundry debtors	-		-	
b) Others				
3. Cash Balances in Hand (Including cheques/draft and imprest)				
4. Bank Balances:				
a) With Scheduled Banks:				
On Current Accounts	15,758		13,432	
On Deposit Accounts (including Margin Money)	4,32,563		2,59,679	
On Savings Accounts	1,07,671	5,55,992	1,75,941	4,49,052
b) With non - Scheduled Banks:-				
On Current Accounts				
On Deposits Accounts				
On Savings Accounts				
5. Post Office-Savings Accounts				
TOTAL (A)		5,59,258		4,53,088


Sr.Accounts Officer

COIR BOARD, COCHIN

SCHEDULES FORMING PART OF CONSOLIDATED BALANCE SHEET AS AT 31-03-2023

(Rs. In 000)

SCHEDULE 11- CURRENT ASSETS, LOANS, ADVANCES ETC:	2022-2023		2021-2022	
B. LOANS, ADVANCES AND OTHER ASSETS:-				
<u>1. Loans</u>				
a) Staff	7,766		6,231	
b) Other Entities engaged in activities/objectives similar to that of the Entity	-		-	
c) Others(Specify)	-	7,766	-	6,231
<u>2. Advances and other amounts recoverable in cash or in kind or for value to be received</u>				
a) On Capital Account	263		31	
b) Prepayments	-		-	
c) Others	6,35,680	6,35,943	6,83,536	6,83,567
<u>3. Income Accrued:</u>				
a) On Investment from Earmarked/Endowment Funds				
b) On Investment - Others				
c) On Loans and Advances				
d) Others (MDA Receivable)				
(Includes income due realised- Rs.....)				
(i) Interest Accrued on FD	5,480		3,473	
(ii) Commission Receivable	12,418		10,960	
(iii) Dying & Electricity Charges	-		-	
(iv) Grant Receivable Plan Fund	-		-	
(v) Pension contribution receivable	(0)		-	
(vi) Space Rent Receivable	12,137		6,867	
(vii) Interest accrued on SB	-		-	21,301
(viii) Special Festival Advance	-	30,035	-	
<u>4. Claims Receivable</u>				
TOTAL (B)		6,73,744		7,11,099
TOTAL (A+B)		12,33,002		11,64,187


Sr.Accounts Officer

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COIR BOARD, COCHIN

SCHEDULES FORMING PART OF CONSOLIDATED INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2023

(Rs. In 000)

	2022-2023	2021-2022
SCHEDULE 12- INCOME FROM SALES /SERVICES:		
<u>1. Income from Sales</u>		
a) Sale of Finished Goods	1,710	563
b) Sale of Raw Material	-	-
c) Sale of Scraps	151	706
d) Sales Pith Plus, Coir Ret, C Pom Etc		
e) Sales of Trainees' Products		
<u>2. Income from Services</u>		
a) Labour and Processing Charges	-	-
b) Professional/Consultancy Services	-	-
c) Agency Commission and Brokerage	23,005	14,376
d) Maintenance Services (Equipment/Property)	2,094	2,588
e) Others (Specify)	-	-
i) Space Rent Received	34,160	2,811
ii) Technology Transfer	-	-
TOTAL	61,597	21,043

	2022-2023	2021-2022
SCHEDULE 13- GRANTS/SUBSIDIES		
(Irrevocable Grants & Subsidies Received)		
1. Central Government	8,52,500	7,79,225
2. Others (Specify)	-	-
(a) Pension contribution - Coir Board	-	-
(b) Pension Contribution - Deputation Staff	-	-
TOTAL	8,52,500	7,79,225



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COIR BOARD, COCHIN

SCHEDULES FORMING PART OF CONSOLIDATED INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2023

(Rs. In 000)

	2022-2023	2021-2022
<u>SCHEDULE 14- FEES/SUBSCRIPTIONS</u>		
<u>1. Entrance Fees</u>		
1) Entrance Fees		
2) Annual Fees / Subscriptions	5,804	5,643
3) Seminar / Program Fee	182	110
4) Consultancy Fee	-	-
5) Others(Specify)	-	-
TOTAL	5,986	5,753


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COIR BOARD, COCHIN

SCHEDULES FORMING PART OF CONSOLIDATED INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2023

(Rs. In 000)

	Investment from Earmarked Fund		Investment Others	
	2022-2023	2021-2022	2022-2023	2021-2022
<u>SCHEDULE 15- INCOME FROM INVESTMENTS:</u>				
1. Interest				
a) On Government Securities	-	-	-	-
b) Other Bonds / Debentures	-	-	-	-
2. Dividends				
a) On Shares	-	-	-	-
b) On Mutual Fund Securities	-	-	-	-
3. Rent				
4. Others (Specify)				
TOTAL				
TRANSFERRED TO EARMARKED / ENDOWMENT FUNDS				



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COIR BOARD, COCHIN

SCHEDULES FORMING PART OF CONSOLIDATED INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2023

(Rs. In 000)

	2022-2023	2021-2022
SCHEDULE 16- INCOME FROM ROYALTY, PUBLICATION ETC		
1) Income from Royalty		
2) Income from Publications	100	28
3) Others (Specify)		
TOTAL	100	28

	2022-2023	2021-2022
SCHEDULE 17- INTEREST EARNED		
1) On Term Deposits:-		
a) With Schedule Banks	3785	526
b) With Non Schedule Banks		
c) With Institutions		
d) Others : Interest on Govt. Securities		
2) On Savings Accounts:-		
a) With Schedule Banks	1039	1,157
b) With Non Schedule Banks	-	-
c) Post Office Savings Accounts	-	-
d) Others	-	-
3) On Loans:		
a) Employees / Staff	-	646
b) Others		
4) Interest on Debtors and Other Receivables		-
TOTAL	4824	2330



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COIR BOARD, COCHIN**SCHEDULES FORMING PART OF CONSOLIDATED INCOME & EXPENDITURE FOR THE YEAR ENDED 31-03-2023**

(Rs. In 000)

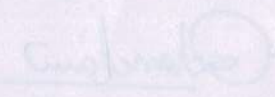
	2022-2023	2021-2022
SCHEDULE 18- OTHER INCOME		
1) Profit on Sale/disposal of Assets:-		
a) Owned Assets		
b) Assets acquired out of grants or received free of cost		
2) Export Incentive Realised		
3) Fees for Miscellaneous Services		
4) Miscellaneous Income	1,985	3,969
6) Gratuity	52,680	
7) Pension	40,912	
8) Prior Period Income	-	3,251
9) Insurance Claim Received	-	-
TOTAL	95,577	7,220

	2022-2023	2021-2022
SCHEDULE 19- INCREASE/(DECREASE) IN STOCK OF FINISHED GOODS & WORK IN PROGRESS		
a) Closing Stock:-		
Finished Goods	450	47
Work in Progress	4	4
b) Less: Opening Stock:-		
Finished Goods	47	488
Work in Progress	4	4
NET INCREASE/(DECREASE) (a-b)	404	(441)

	2022-2023	2021-2022
SCHEDULE 20- ESTABLISHMENT EXPENSES		
a) Salaries and Wages	2,49,958	2,46,942
b) Allowances and Bonus	-	-
c) Contribution to Provident Fund	-	12
d) Contribution to Other Fund - ESI	-	-
e) Staff Welfare Expenses	860	677
f) Expenses on Employees Retirement and Terminal Benefit	1,84,713	1,25,940
g) Others (Specify)	-	-
(i) LTC Claim	118	-
TOTAL	4,35,649	3,73,571


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SCHEDULES FORMING PART OF CONSOLIDATED INCOME & EXPENDITURE FOR THE YEAR
ENDED 31-03-2023

(Rs. In 000)

	2022-2023	2021-2022
SCHEDULE 21- OTHER ADMINISTRATIVE EXPENSES		
a) Consumption of Raw Materials, Finished Goods and Stores	2,619	465
b) Labour and Processing Expenses	148	-
c) Cartage and Carriage Inward	-	-
d) Electricity and Power	4,805	2,772
e) Water Charges	177	207
f) Insurance	198	70
g) Repairs and Maintenance	35,322	22,232
h) Excise Duty	-	-
i) Rent, Rates and Taxes	26,002	21,712
j) Vehicles Running and Maintenance	167	127
k) Postage, Telephone and Communication Charges	1,234	2,218
l) Printing and Stationery	2,650	1,248
m) Travelling and Conveyance Expenses	22,109	11,993
n) Expenses on Seminar / Workshop	1,47,733	25,933
o) Subscription Expenses	222	388
p) Expenses on Fees	-	-
q) Auditors Remuneration	-	-
r) Hospitality Expenses	1,190	526
s) Professional Charges	3,553	2,195
t) Provision for Bad and Doubtful Debts/ Advances	-	-
u) Irrecoverable Balances Written-off	-	-
v) Packing Charges	-	-
w) Freight and Forwarding Expenses	-	-
x) Distribution Expenses	-	-
y) Advertisement and Publicity	18,485	6,185
z) Others (Specify)	-	-
(1) General Expenses	6,300	5,985
(2) Training	41,484	29,531
(3) Product Diversification	14,595	1,992
(4) Technology Transfer	7,198	17,564
(5) Export Promotion Expenses	-	-
(6) Prior Period Expenses	-	9,109
(7) Welfare Measures	-	-
(8) Incidental Charges	79	55
(9) Loss on Sales of Fixed Assets	-	-
(10) Swach Bharath Abhiyan	2,077	1,826
(11) Registration and Renewal charges	36	182
(12) Patent Renewal charges	-	-
(13) Development of machinery	-	-
(14) Development of Technology	2,737	3,978
(15) Modernisation	-	-
(16) Bank charges	62	54
(17) Audit Fee	-	-
(18) Honorarium HQ	1,384	122
(19) Others-Technology transfer	-	1,907
(20) Field Demonstration/Displays	941	325
(21) Skill Upgradation-Workshop	1,154	1,172
(22) Documentation & Info. Collection	10	-
(23) Spares	6	-
(24) Data Management	11,894	-
(24) Internet /Connectivity/Network Charges	1,197	-
(24) Skill Upgradation-Awareness Programme	1,179	-
(25) Export Promotion expenses	199	-
(26) Miscellaneous Expenditure Sro Kolkata	7	-
(27) Round Off	0	-
TOTAL	3,59,151	1,72,072



Sr.Accounts Officer

COIR BOARD, COCHIN

SCHEDULES FORMING PART OF CONSOLIDATED INCOME & EXPENDITURE FOR THE YEAR ENDED
31-03-2023

(Rs. In 000)

	2022-2023	2021-2022
SCHEDULE 22- EXPENDITURE ON GRANTS, SUBSIDIES ETC		
a) Grants given to Institutions / Organisations	46,893	95,962
b) Subsidies given to Institutions / Organisations		
TOTAL	46,893	95,962

	2022-2023	2021-2022
SCHEDULE 23- INTEREST		
a) On Fixed Loans		
b) On Other Loans (including Bank Charges)	-	-
c) Others (Specify)	-	-
i) On Subscription	-	-
ii) Interest on Loan (Govt of India)	689	854
iii) Prior Period Interest	-	-
TOTAL	689	854



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COIR BOARD CONSOLIDATED FINANCIAL STATEMENTS

**SCHEDULE 24
SIGNIFICANT ACCOUNTING POLICIES**

1. ACCOUNTING CONVENTION

- 1.1 The financial statements are prepared on the basis of historical cost convention, unless otherwise stated and on the accrual method of accounting except subscription, interest on subscription, interest on Government Securities in Provident fund Account and interest paid to Govt. Loans which are accounted on cash basis.
- 1.2 Coir UdyamiYojana, SFURTI, MDA (DMD), Fund Received from National Research Development Centre (NRDC), Fund received from Govt. of Andaman and Nicobar Island (A&N) and fund received from SingaiCoir Cluster are treated as Earmarked / Endowment Fund.
- 1.3 The Board is having Seven schemes or funds and separate financial statements are prepared for all the schemes / funds viz, Coir VikasYojana, Market Development Assistance Fund (DMD), SFURTI, Hindustan Coir, General Provident Fund, Pension Fund, and Coir UdyamiYojana and a consolidated financial statement incorporating all these schemes / funds except General Provident Fund are also prepared.
- 1.4 Interest received on Fixed Deposits, Savings Account and sales proceeds are treated as income of Earmarked / Endowment Fund.
- 1.5 The figures in the accounts are presented after rounding off to thousands.

2. INVENTORY VALUATION

- 2.1 Stock of furnace oil and chemicals, stationery, Stores and Spares (including machinery spares) are valued at cost and is included under stores and spares.
- 2.2 Raw materials and semi finished goods at factory are valued at lower of cost and net realizable value and finished goods with showrooms is valued after deducting the 15% commission and 10% Profit Margin. The finished goods at factory are valued at ex factory price.

3. FIXED ASSETS

Fixed Assets are stated at cost of acquisition inclusive of inward freight, duties and taxes and incidental and direct expenses related to acquisition.



Sr. Accounts Officer

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4. DEPRECIATION

Depreciation is provided on Written Down Value method on the rates consistently applied year after year. Half of the normal rates are applied on Fixed Assets, which are used for less than 182 days. The rate of depreciation provided is as follows:-

Fixed Assets	Rate of Depreciation
Building	2.50%
Library Books	10.00%
Computer / Peripherals	40.00%
Furniture and Fixtures	6.00%
Machine Tools	15.00%
Plant, Machinery & Equipment	15.00%
Office Equipment	15.00%
Vehicles	15.00%
Lab Equipment	15.00%
Electric Installations	15.00%
Sundry Assets	10.00%
Tools and Equipment	15.00%
Patent	20.00%

Subsidies/grants utilized for capital expenditure are not considered for the calculation of depreciation.

5. ACCOUNTING FOR SALES

Sales are net of sales returns, rebate and trade discount.

6. GOVERNMENT GRANTS/SUBSIDIES

Government grants received towards capital expenditure are treated as General Reserve and utilization for capital expenditure are treated as deferred credit liability.



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7. FOREIGN CURRENCY TRANSACTIONS

Transactions denominated in foreign currency are accounted at the exchange rate prevailing at the date of the transaction.

8. RETIREMENT BENEFITS

8.1 Provision for pension payable, gratuity payable and encashment payable to employees on resignation/superannuation is made in the accounts on actuarial liability ascertained on the end of the immediately preceding Financial Year.

SCHEDULE 25

CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS

1. CONTINGENT LIABILITIES

1.1 Claims against the Entity not acknowledged as debts- Rs. **Nil** (Previous Year Rs. **Nil**)

1.2 In respect of:

- Bank guarantees given by/on behalf of the Entity Rs. **Nil** (Previous Year Rs Nil)
- Letters of Credit opened by Bank on behalf of the Entity-Rs **Nil** (Previous year Rs. **Nil**)
- Bills discounted with banks Rs Nil (Previous year Rs **Nil**).

1.3. Disputed demands in respect of:

Income-tax Rs. **Nil** (Previous year Rs. **Nil**)
Sales-tax Rs. **Nil** (Previous year Rs Nil)
Municipal taxes Rs. **Nil**... (Previous year Rs **Nil**.)

1.4 In respect of claims from parties for non-execution of orders, but contested by the Entity
Rs Nil (Previous Year Rs Nil)



Sr.Accounts Officer

2. CURRENT ASSETS, LOANS AND ADVANCES

In the opinion of the Management, the current assets, loans and advances have a value on realization in the ordinary course of business, equal at least to the aggregate amount shown in the Balance Sheet.

3. TAXATION

In view of there being no taxable income under Income-tax Act 1961, no provision for Income tax has been considered necessary.

	<u>(Amount-Rs)</u>	
<u>4. FOREIGN CURRENCY TRANSACTIONS</u>	2022-2023	2021-2022
4.1. <u>Value of Imports Calculated in C.I.F. Basis:</u>		
- Purchase of finished Goods		
- Raw Materials & Components (Including in transit)	Nil	Nil
- Capital Goods		
- Stores, Spares and Consumables		
4.2. <u>Expenditure in foreign Currency</u>		
a) Travel	6,83,621	1,82,006
b) Remittances and interest payment to Financial Institutions/Banks in Foreign Currency		
c) Other Expenditure	2,99,56,362	23,18,234
4.3. <u>Earnings:</u>		
Value of Exports on FOB basis	Nil	Nil
4.4 <u>Remuneration to auditors:</u>		
As Auditors		
- Taxation matters		
- For Management services	Nil	Nil
- For certification		
- Others		
4. Fund received for the implementation of particular scheme/ activity is shown under Earmarked / Endowment Fund in schedule 3 along with the expenditure incurred for above scheme / activity.		



Sr. Accounts Officer

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6. Prior Period Expenditure accounted during the current year (Schedule 21) is Nil.

7. The capital fund in the consolidated financial statements of the previous year is carry forwarded after deducting the Capital fund of the General Provident Fund since it is not included in the consolidated financial statements.

8. Unspent balance out of grants in aid received as on 31-3-2023 is

CUY	Rs. 5.60 Lakhs	(PY: Nil) (Subsidy refund from beneficiary banks)
SFURTI	Rs. 318.50 Lakhs	(PY: Rs.1,114.90 Lakhs)

9. The amount reflected in Schedule No. 11B(2.c-Others) is after deducting an amount of Rs. 1781.57/- Laes available with Sub Offices for day to day expenditure/field activities/on-going projects. This amount was grouped with the Bank balance in the Schedule-11-4(a) on current account.

10. The amount reflected in schedule No. 2 (4-General reserve) is after adding an amount of Rs.790.05/- Laes received for compulsory acquisition of land by NHAI.

11. During the year the following amounts have been provided for towards accumulated liability towards Gratuity, Pension and Leave encashment.

	2022-2023	2021-2022
Gratuity Payable	: Rs. (526.80)/-Lakhs	Rs. (100.39)/-Lakhs
Pension Payable	: Rs. (409.13)/- Lakhs	Rs. (373.88)/-Lakhs
Leave Encashment Payable	: Rs. (163.92)/-Lakhs	Rs. (35.21)/- Lakhs

12. Leave Encashment Liability has been exhibited in the books of Coir Vikas Yojana as the payment of which are to be booked in the CVY account.

13. The Leave Encashment liability is provided for on the basis of actuarial valuation.

14. The Coir Board is exempt from income tax under section 10 (29 A) of Income Tax Act, 1961.

15. Schedules 1 to 25 are annexed to and form an integral part of the Balance Sheet and the Income and Expenditure Account for the year ended on that date.

16. Corresponding figures for the previous year have been regrouped/ rearranged, wherever necessary.

17. The fund unutilized by the SFURTI coir clusters amounting to Rs.199.61 Laes lying in SFURTI account returned back to Government of India.

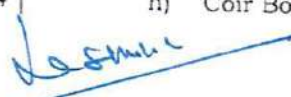


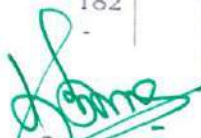
Sr. Accounts Officer

COIR BOARD, COCHIN
CONSOLIDATED RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST MARCH 2023

Receipts		Payments		(Rs. In 000)	
	2022-2023	2021-2022		2022-2023	2021-2022
I Opening Balances			I Expenses		
a) Cash in hand	-	-	a) Establishment expenses (corresponding to Schedule 20)	4,32,764	4,05,826
b) Bank Balances			(corresponding to Schedule 21)	2,40,237	57,066
i) In current accounts	13,432	1,30,554	II Payments made against funds for various projects		
ii) In deposit accounts	2,59,679	1,37,596	a) Expenses under SFURTI	16,217	2,13,999
iii) Savings accounts	1,75,941	3,71,846	b) Expenses under MDA (DMD)	6,242	4,422
II Grants Received			c) Expenses under CUY	-	-
a) From Government of India			d) Expenses under other Earmarked Fund	-	-
i) Capital Purpose	18,900	18,900	III Investments and deposits made		
ii) Revenue Purpose	8,52,500	7,79,225	a) Out of Earmarked/Endowment funds	-	-
iii) For SFURTI	-	-	b) Out of Own Funds(Investments-others)	-	-
iv) For CUY	-	-	IV Expenditure on Fixed Assets & Capital Work-in-Progress		
v) Earmarked/Endow. Fund	-	70,370	a) Purchase of Fixed Assets	5,500	2,127
b) From State Government	-	-	b) Expenditure on Capital Work in Progress	-	-
c) From other sources	-	-	V Refund of surplus money/Loans		
i) Earmarked/Endowment Funds			a) To the Government of India (Loan)	1,090	1,350
a) CDB	-	-	To the Government of India (Interest)	1,789	18,350
b) Aspire	-	-	b) To the State Government	-	-
c) Grant from Coir Board	-	-	c) To other providers of funds	-	-
d) Singai Coir Cluster	-	-	d) To the Government of India (Unutilised Grant)	19,961	38,262
ii) ATI Scheme	-	-	VI Finance Charges (interest)	689	854
Revenue Purpose			VII Other Payments (Specify)		
i) Pension Contribution	-	-	a) Salary/Medical Advance	-	-
ii) Grants - Coir Board	-	-	b) Other Advances	1,93,119	2,74,029
iii) Coir Board(Pension Contri.)	-	-	c) Temporary Advance	1,285	1,043
III NHA Acquisition Fund	79,005	-	d) TA Advance	1,319	3,531
IV Income on Investments from			e) Prepaid Expenses	-	-
a) Earmarked/Endow. Funds	-	-	f) Deposit with CPWD	-	-
b) Own Funds (Oth. Investment)	-	-	g) Expenses Payable	2,262	182
V Interest Received			h) Coir Board Non Plan Fund	-	-
a) On Bank deposits	13,957	4,809			
b) Loans, Advances etc.	-	-			
VI Other Income (Specify)					
a) Miscellaneous Income	926	3,945			
b) Income from Royalty/Publication	100	28			
c) Income from Sales/Services	2,722	3,294			


Sr. Accounts Officer


Secretary


Chairman

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a) Miscellaneous Income	926	3,945	f) Deposit with CPWD	-	-
b) Income from Royalty/Publication	100	28	g) Expenses Payable	2,262	182
c) Income from Sales/Services	2,722	3,294	h) Coir Board Non Plan Fund	-	-
d) Fee/Subscriptions	5,986	5,759	i) Coir Board - MDA (DMD)	-	-
e) Advertisement Charges	-	-	j) Loan from the Fund	-	-
f) Training Fee	-	24	k) Payment to Creditors	-	-
g) Space Rent	28,498	9,631	l) Electricity & Water Charges Adv.	-	-
h) Group Insurance Claims	-	-	m) Hindustan Coir	-	-
i) RTI Receipt	1	-	n) GPF Account	-	-
VII Amount Borrowed	-	-	o) HBA/VA/Computer Advance	-	-
a) Loan from Ministry	-	-	p) Refund of Earnest Money Deposit	45	179
VIII Any other receipts (give details)	-	-	q) Group Insurance Paid	-	-
a) Earnest Money Deposit	61	200	r) Grants/Subsidies	-	-
b) Group Insurance Scheme	19	-	s) Coir Udyami Yojana(CUY)	-	95,962
c) Recovery of HBA/VA/Computer advance	21	456	t) Inter department	-	-
d) Collection from Debtors	-	-	u) Other Deposits	-	-
e) Commission	21,547	13,190	v) Coir Board - Plan (CVY)	-	-
f) Other advance	873	4,113	w) LTC Advance	-	-
g) TA Advance	-	1,773	x) Security Deposit	547	134
h) Cash Sales	1,710	563	y) Coir Board GPF A/c	232	-
i) Interest accrued on FD	3,473	6,709	z) Rent Deposit	-	100
j) Space Rent	-	-	aa) Performance guarantee	-	103
k) Security Deposit	-	-	ab) Salary/Medical Advance	91	300
l) Coirboard SFURTY	-	-	ac) Contribution to Pension	-	-
m) Electricity & Water Charges Adv.	-	-	ad) Cash Purchases	1,363	-
n) Subsidy Refund from Beneficiary	560	400			
o) SFURTI Grants In Aid	-	3,300	VIII Closing Balances		
p) Interest-Others	321	183	Cash in hand	-	-
q) Refund of CPWD Deposit	-	-	a) Bank Balances	-	-
r) Coir Board GPF A/C	-	-	b) i) In current account	2,80,706	13,432
s) Salary/Medical Advance	-	-	ii) In deposit accounts	1,67,205	2,59,679
t) Performance Guarantee	-	-	iii) Savings accounts	1,07,671	1,75,941
u) Other Advance refunded	-	-			
v) Rent advance	-	-			
w) Receivables-TDS,GST	100	-			
x) Staff Advance	-	-			
TOTAL	14,80,334	15,66,869	TOTAL	14,80,334	15,66,869


Sr. Accounts Officer


Secretary


Chairman