



# ANNUAL ACCOUNTS 2019-2020



**Agricultural and Processed Food Products  
Export Development Authority**  
(Ministry of Commerce & Industry, Government of India)





# ANNUAL ACCOUNTS 2019-20



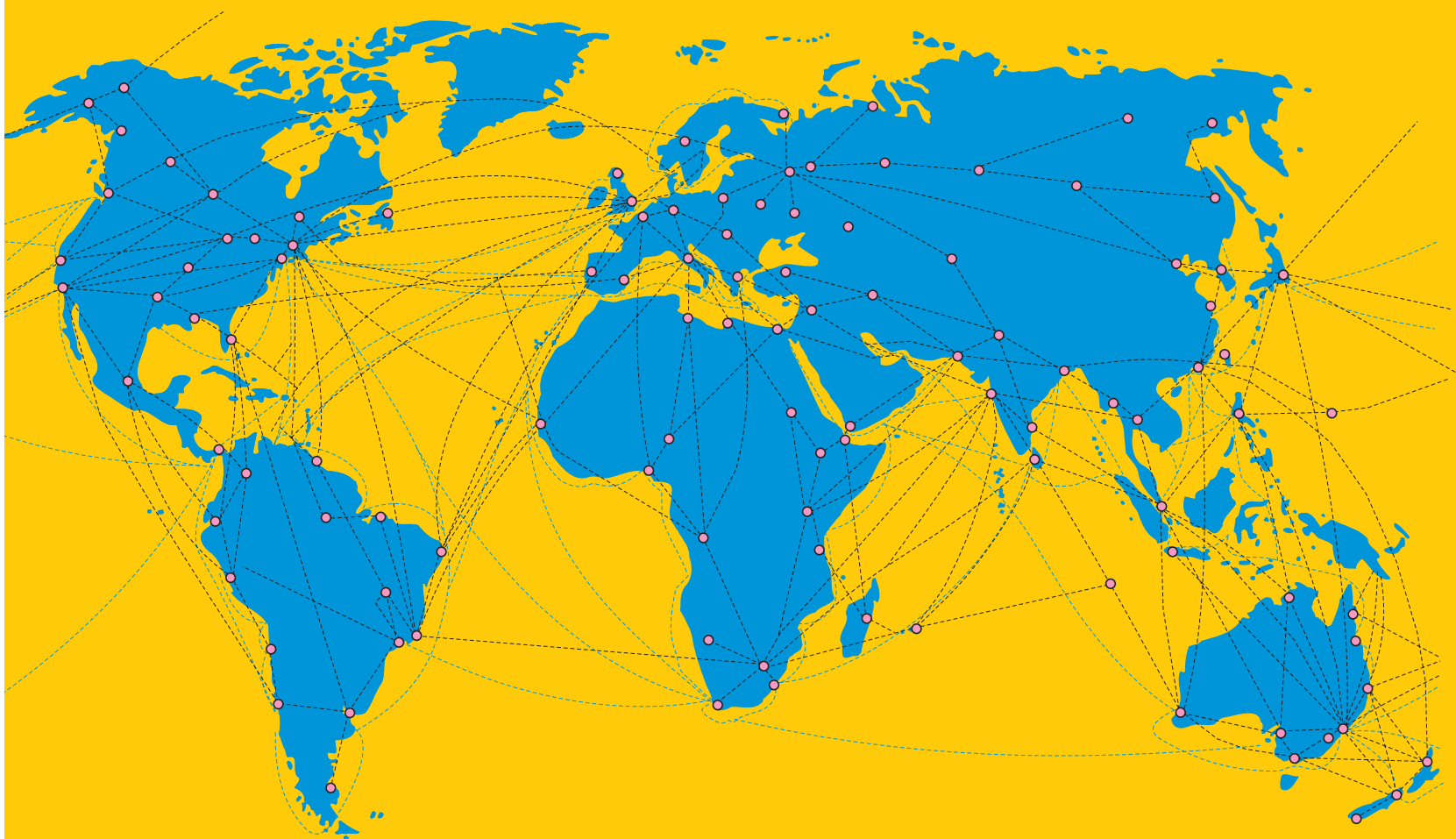
**Agricultural and Processed Food Products  
Export Development Authority**  
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## Separate audit Report of the Comptroller & Auditor General of India on the Accounts of Agricultural and Processed Food Products Export Development Authority for the year ended 31 March, 2020

We have audited the attached Balance Sheet of Agricultural and Processed Food Products Export Development Authority (APEDA) as at 31 March, 2020 and the Income and Expenditure Account/ Receipts & Payments Account for the year ended on that date under Section 19(2) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 read with Section 18(2) of Agricultural and Processed Food Products Export Development Authority Act, 1985. The preparation of these financial statements is the responsibility of the APEDA's management. Our responsibility is to express an opinion on these Financial statements based on our audit.

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 Laws, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Reports / CAG's Audit Reports separately.

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, evidences 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.

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 & Payments Account dealt with by this report have been drawn up in the format prescribed by the Ministry of Finance.
- iii. In our opinion, proper books of accounts and other relevant records have been maintained by APEDA as required under Section 18(1) of the Agricultural and Processed Food Products Export Development Authority Act, 1985 in so far as it appears from our examination of such books.

iv. We further report that:

### A. BALANCE SHEET

Current Liabilities and Provisions (Schedule 4): ₹22.43 crore Other Current Liabilities

Additional Groupings forming part of Balance Sheet Refundable to MoC&I: ₹9.01 crore

A.1) APEDA received grants amounting to ₹5.40 crore from the Ministry of Commerce & Industry (MoC&I) during the year 2019-20 as assistance for Export Promotion and Market Development under the Scheme for North Eastern Region. In this regard, it was observed that:

- i. As the above grants were received for a specific purpose, the same should have been recognized as 'Earmarked Fund' and the related expenditure (both capital and revenue) should have been

adjusted there against. However, APEDA has recognized the grants as well as the related expenditure in the Income & Expenditure Account.

- ii. Expenditure of ₹70.44 lakh was incurred out of the above grants during the year for interior development of new office premises of APEDA at Guwahati. However, as this expenditure was not incurred for the intended purpose of the grants, the same should have been met out of internal resources and booked as Capital Work in Progress (CWIP).
- iii. The terms and conditions attached to the grants stipulated that any unspent amount shall be surrendered by the end of financial year, unless allowed to be adjusted against the next year. Thus, the amount of ₹70.44 lakh was refundable to the Ministry and should have been recognized under 'Current Liabilities'.

The above has resulted in overstatement of Grants/Subsidies (Schedule 8) and Expenditure on Grants, Subsidies, etc, (Schedule 15) by ₹5.40 crore, and understatement of Current liabilities and CWIP by ₹70.44 lakh. Further, the disclosure under the head Earmarked/ Endowment Funds (Schedule 3) was also deficient.

- A.2) APEDA had requested (October 2018) MoC&I to utilize the grant of ₹45.81 crore (which was lying unutilized with APEDA at that time) and ₹4.19 crore out of its internal resources for settlement of Transport Assistance (TAS) claims to the extent of ₹50 crore, MoC&I acceded (January 2019) to the request of APEDA. However, APEDA transferred the entire amount of ₹50 crore from the head 'Refundable to MoC&I' to the head Grants/Subsidies during 2018-19 for clearance of pending TAS claims.

This has resulted in understatement of 'Refundable to MoC&I' under Current Liabilities and overstatement of Corpus Fund by ₹4.19 crore.

#### B. GRANT-IN-AID

APEDA had no unutilized grant at the close of the year 2018-19. It received grant of ₹75.23 crore under different heads (General: ₹68.24 crore, NER: ₹5.40 crore. Schedule Castes: ₹1.25 crore and Schedule Tribes: ₹0.34 crore) from MoC&I during the year 2019-20, Out of this, APEDA utilized ₹73.64 crore (General: ₹68.24 crore and NER: ₹5.40 crore<sup>1</sup>) and the unspent balance of ₹1.59 crore (Schedule Castes: ₹1.25 crore and Schedule Tribes: ₹0.34 crore) was surrendered to the Ministry vide letter dated 09.01.2020.

C. Deficiencies which have not been included in this Separate Audit Report have been brought to the notice of the Management through a Management Letter issued separately for remedial/ corrective action.

- 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 subject to the significant matters stated above and other matters mentioned in Annexure to this Separate Audit Report, give a true and fair view in conformity with accounting principles generally accepted in India.

1. Utilisation of NER grants to the extent of ₹76.44 lakh for other than the intended purpose has been separately stated in Comment No. A.i





- a. In so far as it relates to the Balance Sheet, of the state of affairs of the Agricultural and Processed Food Products Export Development Authority as at 31 March 2020; and
- b. In so far as it relates to Income & Expenditure Account, of the surplus for the year ended on that date.

For and on behalf of the  
Comptroller & Auditor Central of India

A handwritten signature in black ink, appearing to read 'C. Nedunchezian', is written over a light blue horizontal brushstroke.

(C. Nedunchezian)  
Director General of Audit

Place: New Delhi

Date: 28.01.2021

## Adequacy of Internal audit System

### 1. Adequacy of Internal Audit System

Internal Audit was conducted by the Internal Audit Wing of Department of Commerce upto 2018-19, However, Internal Audit was not conducted for the year 2019-20.

### 2. Adequacy of Internal Control System

Internal Control System was not commensurate with the size and nature of APEDA and needs improvement in view of the following deficiencies.

- i. Non-submission of achievement-cum-performance report by APEDA in violation of Rule 242 (2) of General Financial Rules. 2017.
- ii. Two meetings of authority were held against the requirement of three meetings as per clause 3(1) of APEDA regulations.

### 3. System of physical verification of Fixed Assets

Physical verification of fixed assets was conducted only in respect of the assets purchased during the year instead of all the existing assets as per fixed asset registers.

### 4. System of Physical Verification of inventory

There was no inventory as on 31 March 2020.

### 5. Regularity in payment of statutory dues

APEDA was regular in payment of statutory dues.

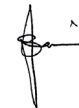
AGRICULTURAL AND PROCESSED FOOD PRODUCTS EXPORT  
DEVELOPMENT AUTHORITY

BALANCE SHEET AS AT MARCH 31, 2020

PARTICULARS	SCHEDULE	CURRENT YEAR (₹)	PREVIOUS YEAR (₹)
<b>LIABILITIES</b>			
Corpus / Capital Fund	1	1,60,87,05,427	1,55,20,91,028
Reserves and Surplus	2	1,25,67,726	1,57,75,435
Earmarked/ Endowment Fund	3	-	-
Current Liabilities and Provisions	4	22,42,63,614	16,11,44,087
<b>TOTAL</b>		<b>1,84,55,36,765</b>	<b>1,72,90,10,550</b>
<b>ASSETS</b>			
Fixed Assets	5	10,24,28,792	11,31,73,412
Investment-From Earmarked/ Endowment Fund	6	-	-
Current Assets, Loans Advances etc.	7	1,74,31,07,972	1,61,58,37,137
<b>TOTAL</b>		<b>1,84,55,36,765</b>	<b>1,72,90,10,550</b>
Significant Accounting Policies	17		
Contingent Liabilities and Notes on Accounts	18		



S S NAYYAR  
(General Manager)



SAMIDHA GUPTA  
(Deputy General Manager)



AGRICULTURAL AND PROCESSED FOOD PRODUCTS EXPORT  
DEVELOPMENT AUTHORITY

INCOME AND EXPENDITURE ACCOUNT FOR  
THE YEAR ENDED MARCH 31, 2020

PARTICULARS	SCHEDULE	CURRENT YEAR (₹)	PREVIOUS YEAR (₹)
<b>INCOME</b>			
Grants/ Subsidies	8	73,63,50,000	1,29,65,00,000
Fees/ Subscriptions	9	12,29,12,825	10,86,74,630
Income from Royalty, Publication etc.	10	-	-
Interest Earned	11	7,17,21,030	8,17,36,035
Other Income	12	6,40,70,690	8,68,80,179
Prior Period Income		-	98,83,155
<b>TOTAL (A)</b>		<b>99,50,54,544</b>	<b>1,58,36,73,999</b>
<b>EXPENDITURE</b>			
Establishment Expenses	13	12,62,87,383	12,23,89,510
Other Administrative Expenses	14	3,84,05,390	3,30,95,663
Expenditure on Grants, Subsidies etc.	15	73,63,89,763	1,29,65,52,925
Financial Charges	16	22,588	17,304
Depreciation for the year	5	1,07,10,852	1,21,45,572
Prior Period Expenditure		77,58,590	77,95,441
<b>TOTAL (B)</b>		<b>91,95,74,567</b>	<b>1,47,19,96,415</b>
Excess of Income over Expenditure transferred to Corpus/ Capital fund ( A - B )		7,54,79,978	11,16,77,584

S S NAYYAR  
(General Manager)

SAMIDHA GUPTA  
(Deputy General Manager)

AGRICULTURAL AND PROCESSED FOOD PRODUCTS EXPORT  
DEVELOPMENT AUTHORITY

SCHEDULES FORMING PART OF BALANCE SHEET  
AS AT MARCH 31, 2020

SCHEDULE 1 - CORPUS/ CAPITAL FUND:

(Amount in ₹)

	CURRENT YEAR		PREVIOUS YEAR	
Balance as at the beginning of the year	1,55,20,91,028			
Add: Balance of net income (Transferred from the Income and Expenditure Account)	7,54,79,978		11,16,77,584	
Add: Capital expenditure written off now capitalised	-		-	
Add/Less : Rectification/ Refund entry of earlier years (See Notes on Accounts, Schedule 18, Sl.No. 7)	1,88,65,579	1,60,87,05,427	1,00,90,213	1,55,20,91,028
Transferred from General Reserve	-			-
<b>BALANCE AT AT THE YEAR END</b>		<b>1,60,87,05,427</b>		<b>1,55,20,91,028</b>

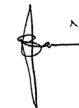
SCHEDULE 2 - RESERVES AND SURPLUS:

(Amount in ₹)

	CURRENT YEAR		PREVIOUS YEAR	
1. Capital Reserve :				
As per last Account	1,57,75,435		1,75,28,261	
Add/Less: Rectification	13,52,510			
Less: Deductions during the year	18,55,199		17,52,826	
	1,25,67,726		1,57,75,435	
(Detail in schedule 5) reduction of ICP-MS machine from capital reserve	-	1,25,67,726	-	1,57,75,435
2. Special Reserves :				
As per last Account	-		-	
Additions during the year	-		-	
Less: Deductions during the year	-	-		-
3. General Reserve:				
As per last Account	-		-	
Additions during the year	-		-	
Less: Deductions during the year	-		-	
Transferred to Capital Fund	-		-	
<b>TOTAL</b>		<b>1,25,67,726</b>		<b>1,57,75,435</b>



S S NAYYAR  
(General Manager)



SAMIDHA GUPTA  
(Deputy General Manager)



AGRICULTURAL AND PROCESSED FOOD PRODUCTS EXPORT  
DEVELOPMENT AUTHORITY

SCHEDULES FORMING PART OF BALANCE SHEET  
AS AT MARCH 31, 2020

SCHEDULE 3 - EARMARKED/ ENDOWMENT

(Amount in ₹)

FUNDS	FUND-WISE BREAK-UP			
	North eastern Regional fund	Wheat Development Fund	Current Year	Previous Year
a. Opening balance of the funds	-	-	-	-
b. Additions to the funds:				
i. Grants/ Donations		-	-	-
ii. Income from investments made from funds				-
iii. Other additions		-	-	-
TOTAL ( a + b )	-	-	-	-
c. Utilisation/Expenditure towards objectives of funds				
i. Capital Expenditure:				
- Fixed Assets	-	-	-	-
- Grants released for projects	-	-	-	-
- Refund to MOC & I				-
Total	-	-	-	-
ii. Revenue Expenditure :				
- Salaries, Wages and allowances etc.	-	-	-	-
- Rent	-	-	-	-
- Other Administrative expenses	-			-
Total	-	-	-	-
TOTAL ( c )	-	-	-	-
NET BALANCE AS AT THE YEAR END (a+b-c)	-	-	-	-

S S NAYYAR  
(General Manager)

SAMIDHA GUPTA  
(Deputy General Manager)

SCHEDULE 4 - CURRENT LIABILITIES AND PROVISIONS:

(Amount in ₹)

	CURRENT YEAR		PREVIOUS YEAR	
<b>A. CURRENT LIABILITIES</b>				
1. Acceptances	-	-	-	-
2. Claims Payable	-	-	-	-
3. Statutory Liabilities:				
a. Overdue	-	-	-	-
b. Others	43,11,885		25,75,322	
4. Other current liabilities	12,01,45,951	12,44,57,836	7,39,81,059	7,65,56,381
<b>TOTAL ( A )</b>		<b>12,44,57,836</b>		<b>7,65,56,381</b>
<b>B. PROVISIONS FOR</b>				
1. Gratuity		5,54,90,208		4,88,44,107
2. Other Provisions for Lease Rent		181		181
3. Accumulated Leave Encashment		3,82,50,741		3,43,24,124
4. Electricity		7,34,783		4,99,429
5. Audit fees		10,00,000		6,50,000
6. Dearness Allowance		2,69,865		2,69,865
6. Salary		-		-
7. Tax deducted at source		40,60,000		-
<b>TOTAL ( B )</b>		<b>9,98,05,778</b>		<b>8,45,87,706</b>
<b>TOTAL ( A + B )</b>		<b>22,42,63,614</b>		<b>16,11,44,087</b>

SCHEDULE 6 - INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS

(Amount in ₹)

	CURRENT YEAR		PREVIOUS YEAR	
North East Region		-		-
Non Basmati Rice		-		-
Wheat Development Fund		-		-
<b>TOTAL</b>		<b>-</b>		<b>-</b>

SCHEDULE 7 - CURRENT ASSETS, LOANS, ADVANCES

(Amount in ₹)

	CURRENT YEAR		PREVIOUS YEAR	
<b>A. CURRENT ASSETS</b>				

  
S S NAYYAR  
(General Manager)

  
SAMIDHA GUPTA  
(Deputy General Manager)

# AGRICULTURAL AND PROCESSED FOOD PRODUCTS EXPORT DEVELOPMENT AUTHORITY

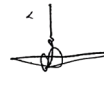
## SCHEDULES FORMING PART OF BALANCE SHEET AS AT MARCH 31, 2020

### SCHEDULE 5 - FIXED ASSETS (Amount in ₹)

PARTICULARS	RATE	GROSS BLOCK			DEPRECIATION			NET BLOCK				
		Cost as on 01.04.2019	Additions to assets before 30.09.2019	Additions to assets after 30.09.2019	Deductions during 2019-20	Costs as on 31.03.2020	Depreciation up to 01.04.2019	Addition during the year	On deduction/adjustment during the year	Total up to the year-end	Current Year as on 31.03.2020	Previous Year as on 31.03.2019
<b>LAND &amp; BUILDINGS:</b>	10%											
a. On freehold land		-	-	-	-	-	-	-	-	-	-	-
b. On leasehold Building, Delhi *		22,80,40,676	-	-	-	19,00,21,547	38,01,913	-	19,38,23,460	3,42,17,216	3,80,19,129	3,80,19,129
c. Delhi Guest House Flats/premises		93,08,962	-	-	-	44,13,464	4,89,550	-	49,03,014	44,05,948	48,95,498	48,95,498
d. Guwahati office building		2,89,33,565	-	-	-	1,24,11,194	16,52,237	-	1,40,63,431	1,48,70,134	1,65,22,371	1,65,22,371
e. Mumbai office building		90,71,000	-	-	-	77,09,492	1,36,151	-	78,45,643	12,25,357	13,61,508	13,61,508
f. Bangalore office building		4,45,55,480	-	-	-	1,09,49,549	33,60,593	-	1,43,10,142	3,02,45,338	3,36,05,931	3,36,05,931
(refer schedule 18, Corpus fund)												
g. Leasehold Land, Modipuram		1	1	1	-	-	-	-	-	1	1	1
<b>PLANT MACHINERY &amp; EQUIPMENTS</b>	15%	1,73,88,188	-	3,14,323	-	93,97,124	12,45,808	-	1,06,42,932	70,59,579	79,91,064	79,91,064
<b>VEHICLES</b>	15%	32,38,253	-	-	15,000	26,28,511	89,211	-	27,17,722	5,05,531	6,09,742	6,09,742
<b>FURNITURE &amp; FIXTURES</b>	10%	51,90,960	1,13,236	1,32,273	-	54,36,469	2,73,844	-	29,05,740	25,30,729	25,59,064	25,59,064
<b>OFFICE EQUIPMENT</b>	15%	1,91,62,702	2,43,350	5,18,003	-	1,22,84,245	11,07,121	-	1,33,91,366	65,32,689	68,78,457	68,78,457
<b>COMPUTER PERIPHERALS</b>	40%	1,96,04,025	71,578	4,43,668	-	1,90,41,353	3,42,434	-	1,93,83,787	7,35,484	5,62,672	5,62,672
<b>SOFTWARE</b>	40%	12,35,418	-	-	-	10,67,444	67,190	-	11,34,633	1,00,785	1,67,974	1,67,974
<b>TOTAL OF CURRENT YEAR (A)</b>		38,57,29,230	4,28,164	14,08,267	15,000	38,75,50,661	27,25,55,819	1,25,66,051	28,51,21,870	10,24,28,792	11,31,73,412	11,31,73,412
<b>LESS: DEPRECIATION FROM CAPITAL RESERVE (B) (*10%)*</b>								18,55,199				
<b>TOTAL OF CURRENT YEAR APEDA (A-B)</b>		38,57,29,230	4,28,164	14,08,267	15,000	38,75,50,661	27,25,55,819	1,07,10,852	28,51,21,870	10,24,28,792	11,31,73,412	11,31,73,412
<b>TOTAL OF PREVIOUS YEAR (C)</b>		38,55,55,912	2,88,512	19,85,909	21,01,103	38,57,29,230	26,00,37,659	1,38,98,398	13,80,239	27,25,55,819	11,31,73,412	12,55,18,251
<b>LESS: DEPRECIATION FROM CAPITAL RESERVE (D)</b>								17,52,826				
<b>TOTAL OF PREVIOUS YEAR (C-D)</b>		38,55,55,912	2,88,512	19,85,909	21,01,103	38,57,29,230	26,00,37,659	1,21,45,572	13,80,239	27,25,55,819	11,31,73,412	12,55,18,251

\* Monetary Grant of 4.41 crore was received from MOC&I in the year 2001-02 as capital expenditure for purchase of Building and same had already been included in Building on Leasehold Land The amount of such monetary grant received was transferred to Capital Reserve and depreciation @ 10% have been adjusted each year in capital Reserve as profit allocation since then.

  
S S NAYYAR  
(General Manager)

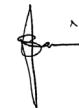
  
SAMIDHA GUPTA  
(Deputy General Manager)



1. Sundry Debtors (Details are in grouping 5)		-		-
2. Cash balances in hand (including cheques/drafts etc) (Details are in grouping 1)		12,381		10,912
3. Bank balances				
a. With Scheduled banks: (Details are in grouping 6)				
- On current accounts	44,93,82,290		44,51,23,859	
- On Deposit Accounts (including margin money)	1,21,15,92,577		1,02,44,76,040	
- On Saving accounts	-		-	
		1,66,09,74,867		1,46,95,99,899
		1,66,09,87,247		1,46,96,10,810
<b>B. LOANS, ADVANCES AND OTHER ASSETS</b>				
1. Loans:				
a. Staff (Details are in grouping 2)	39,27,703		35,72,862	
b. Other Entities engaged in activities/ objectives similar to that of the Entity	-		-	
c. Other (Specify)	-			
		39,27,703		35,72,862
2. Advances and other amounts recoverables in cash or in kind or for value to be received:				
a. On capital account	-		-	
b. Receivables (Details are in grouping 3)	4,42,71,934		10,58,17,780	
c. Security Deposits (Details are in grouping 4)	27,46,693		27,46,693	
		4,70,18,627		10,85,64,473
3. Income Accrued:				
(a) (i) On investments from Earmarked/ Endowment Fund	-		-	
(ii) On investments - others	3,11,74,395		1,56,80,049	
(iii) On investments in FD's of BDF & WDF		3,11,74,395	1,84,08,943	3,40,88,992
4. Claims Receivable against Funds		-		-
TOTAL ( B )		8,21,20,725		14,62,26,326
TOTAL ( A + B )		1,74,31,07,972		1,61,58,37,137



S S NAYYAR  
(General Manager)



SAMIDHA GUPTA  
(Deputy General Manager)



AGRICULTURAL AND PROCESSED FOOD PRODUCTS EXPORT  
DEVELOPMENT AUTHORITY

SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED MARCH 31, 2020

SCHEDULE 8 - GRANTS/SUBSIDIES

(Amount in ₹)

	CURRENT YEAR		PREVIOUS YEAR	
(Irrevocable grants and subsidies received)				
1. Central Government				
Planned expenditure (See Note-1 below)	73,63,50,000		1,29,65,00,000	
Non planned expenditure	-		-	
		73,63,50,000		1,29,65,00,000
2. State Government (s)	-	-	-	-
3. Government Agencies	-	-	-	-
4. Insitutions/ Welfare Bodies	-	-	-	-
5. International Organisations	-	-	-	-
6. Others	-	-	-	-
TOTAL		73,63,50,000		1,29,65,00,000

SCHEDULE 9 - FEES/SUBSCRIPTIONS

(Amount in ₹)

	CURRENT YEAR		PREVIOUS YEAR	
1. Registration Fees		4,37,55,051		4,23,66,166
2. Annual fees/subscriptions		-		-
3. Seminar/programme fees		-		-
4. Consultancy fees		-		-
5. Processing fees for registration of contracts for export of Basmati Rice (RCAC)		7,91,57,774		6,63,08,464
TOTAL		12,29,12,825		10,86,74,630

SCHEDULE 10 - INCOME FROM ROYALTY, PUBLICATIONS, ETC.

(Amount in ₹)

	CURRENT YEAR		PREVIOUS YEAR	
Income from publications			-	-
TOTAL		-		-

S S NAYYAR  
(General Manager)

SAMIDHA GUPTA  
(Deputy General Manager)

SCHEDULE 11 - INTEREST EARNED

(Amount in ₹)

	CURRENT YEAR	PREVIOUS YEAR
1. On Term Deposits:		
a. With Scheduled Banks	7,16,30,133	8,14,09,613
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		
3. On Loans:		
a. Employees/ Staff	90,897	3,26,422
b. Others		
4. Interest on Debtors and Other receivables		
<b>TOTAL</b>	<b>7,17,21,030</b>	<b>8,17,36,035</b>

SCHEDULE 12 - OTHER INCOME

(Amount in ₹)

	CURRENT YEAR	PREVIOUS YEAR
1. Profit on sale/disposal of assets	-	(1,51,098)
a. Owned assets		
b. Assets acquired out of grants, or received free of cost		
2. Export incentives realized		
3. Fees for Miscellaneous Services	6,40,70,690	8,70,31,277
4. Miscellaneous Income-		-
a. Exp. Written Off	-	-
<b>TOTAL</b>	<b>6,40,70,690</b>	<b>8,68,80,179</b>



S S NAYYAR  
(General Manager)



SAMIDHA GUPTA  
(Deputy General Manager)



SCHEDULE 13 - ESTABLISHMENT EXPENSES

(Amount in ₹)

	CURRENT YEAR	PREVIOUS YEAR
a. Salaries and wages	6,25,60,717	6,26,78,152
b. Allowances and Bonus (Details are in grouping 7)	3,58,97,124	2,97,45,570
c. Contribution to Provident Fund	63,97,751	74,00,694
d. Contribution to Other fund (specify)		
e. Staff Welfare Expenses	5,39,503	4,28,970
f. Expenses on Employees' Retirement & Terminal Benefits (Details are in grouping 8)	1,07,70,202	1,43,97,449
g. Administrative charges	1,00,09,176	76,43,852
h. Honourarium	1,12,910	94,823
TOTAL	12,62,87,383	12,23,89,510

SCHEDULE 14 - OTHER ADMINISTRATIVE EXPENSES

(Amount in ₹)

	CURRENT YEAR	PREVIOUS YEAR
a. Electricity and Power	43,79,959	27,93,123
b. Insurance	35,987	66,333
c. Repair and Maintenance (Details are in grouping 9)	38,62,013	28,66,245
d. Rent, Rates and Taxes	9,09,311	9,57,734
e. Vehicle Running and Maintenance	-	-
f. Postage, Telephone and Communication Charges (Details are in grouping 10)	11,76,932	24,56,698
g. Printing and Stationery	21,69,333	22,50,428
h. Travelling and Conveyance Expenses (Details are in grouping 11)	1,32,77,281	1,23,31,158
i. Newspaper Expenses	2,49,225	1,90,532
j. Expenses on Meeting & Fees	39,32,781	16,36,584
k. Auditors Remuneration	3,50,000	3,50,000
l. Computer consumables	2,76,177	-
m. Legal & Professional Charges	32,31,415	11,81,255
n. Photocopy Charges	1,03,223	70,455
o. Annual Subscription Charges	-	9,000
p. Advertisement expenses	53,105	3,69,768
q. Misc expenses	6,36,823	5,89,867
r. Office Expenses	12,76,244	13,66,694
s. Income written off	-	-
t. Security Charges	24,69,941	31,11,249
u. Expenses on Swachh Bharat Abhiyan	15,640	4,98,540
TOTAL	3,84,05,390	3,30,95,663

S S NAYYAR  
(General Manager)

SAMIDHA GUPTA  
(Deputy General Manager)

SCHEDULE 15 - EXPENDITURE ON GRANTS, SUBSIDIES ETC.

(Amount in ₹)

	CURRENT YEAR		PREVIOUS YEAR	
Subsidies given to Institutions/ Organisations				
Transport assistance	31,46,25,169		74,18,01,798	
Development of Infrastructure	20,64,58,309		20,26,12,638	
Market Development	13,18,19,356		22,09,68,432	
Quality Control system	2,94,67,727		6,69,80,874	
Grant for Schedule Cast Subsidy	-		1,36,50,000	
North East Development Fund (NER)	5,40,19,202		5,05,39,183	1,29,65,52,925
TOTAL		73,63,89,763		1,29,65,52,925

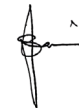
SCHEDULE 16 - FINANCIAL CHARGES

(Amount in ₹)

	CURRENT YEAR		PREVIOUS YEAR	
Bank Charges		22,588		17,304
TOTAL		22,588		17,304



S S NAYYAR  
(General Manager)



SAMIDHA GUPTA  
(Deputy General Manager)



## GROUPINGS FORMING PART OF BALANCE SHEET AS AT MARCH 31, 2020

### GROUPING 1 - CASH BALANCES

(Amount in ₹)

	CURRENT YEAR	PREVIOUS YEAR
Guwahati office	521	521
Delhi	3,186	3,186
Mumbai	508	159
Bangalore	6,888	6,703
Kolkata	-	-
Hyderabad	1,278	343
TOTAL	12,381	10,912

### GROUPING 2 - ADVANCES TO STAFF

(Amount in ₹)

	CURRENT YEAR	PREVIOUS YEAR
Travelling	13,093	(1,909)
House Building	3,71,748	49,692
Motor Vehicle	38,607	(2,168)
Computer	3,32,571	2,02,145
Miscellaneous	8,12,575	2,54,070
LTC	2,96,363	2,72,707
Medical	4,53,889	1,86,979
Foreign Exchange	16,08,857	26,11,346
TOTAL	39,27,703	35,72,862

S S NAYYAR  
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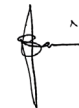
GROUPING 3 - RECEIVABLES

(Amount in ₹)

	CURRENT YEAR	PREVIOUS YEAR
TDS - Deducted from WDF	2,44,233	2,44,233
TDS - Deducted from STD	1,06,85,642	1,06,85,642
TDS Receivables (2017-18)	55,974	55,974
TDS Receivables (2018-19)	65,58,756	65,58,756
TDS Receivables (2019-20)	32,59,711	-
FBT Refundable	25,949	25,949
Recoverable from Air India	17,786	17,786
Recoverable from Delegations	11,47,572	11,47,572
Service Tax Receivable (2016-17)	79,14,349	78,86,655
Flex Foods Ltd.	90,457	90,457
Laxmi Narayan Yadav Cut Flower decorator	-	15,580
Indian oil seeds and produce export promotion council	62,389	62,389
PM Care Fund-Covid 19	2,00,000	
Salary Contract Payable	38,585	38,590
Salary payable	54,319	60,137
Rent Residential	8,131	9,131
Reliable fresh	1,48,445	1,48,445
Receivable from ITPO	10,27,661	-
Indian Agro Export Pvt Ltd	1,50,000	1,50,000
Receivable From AIREA	35,00,000	35,00,000
Receivable From EPFO	38,93,426	38,93,426
GST Receivables	50,34,078	47,40,074
Receivable From BDF	-	6,62,11,033
PricewaterhouseCoopers Private Limited	31,857	31,857
Dr. Bir Singh Negi	17,820	-
Haldi Ram Snacks Pvt. Ltd.,	69,405	69,405
6th P. Marketing	-	1,39,300
Bikanerwala Foods Pvt. Ltd.	35,389	35,389
TOTAL	4,42,71,934	10,58,17,780



S S NAYYAR  
(General Manager)



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(Deputy General Manager)



GROUPING 4 - SECURITY DEPOSITS

(Amount in ₹)

	CURRENT YEAR	PREVIOUS YEAR
Telephone	3,67,554	3,67,554
Telex	55,900	55,900
DAVP	2,10,000	2,10,000
Others - AD of Estates / BMS Division	32,505	32,505
Petrol	51,881	51,881
Security deposits receivable	19,28,853	19,28,853
BPCL	1,00,000	1,00,000
TOTAL	27,46,693	27,46,693

GROUPING 5 - SUNDRY DEBTORS

(Amount in ₹)

	CURRENT YEAR	PREVIOUS YEAR
TOTAL	-	-

S S NAYYAR  
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AGRICULTURAL AND PROCESSED FOOD PRODUCTS EXPORT  
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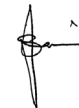
GROUPINGS 6- FORMING PART OF BALANCE SHEET  
AS AT MARCH 31, 2020

(Amount in ₹)

Bank Name and Locations	CURRENT YEAR			PREVIOUS YEAR		
	Current/Saving bank	Fixed deposits	Total	Current/Saving bank	Fixed deposits	Total
	a/c Balance		Amount	a/c Balance		Amount
Canara Bank, Bengaluru	13,26,637	-	13,26,637	10,00,722	-	10,00,722
Canara Bank, Delhi	26,65,10,649	54,95,81,248	81,60,91,897	9,32,68,763	53,24,56,880	62,57,25,643
Canara Bank, Guwahati	7,10,773	-	7,10,773	2,68,907	-	2,68,907
Canara Bank, Hyderabad	5,16,743	-	5,16,743	3,38,857	-	3,38,857
Canara Bank, Mumbai	19,89,484	-	19,89,484	52,941	-	52,941
Indian Bank, Delhi	20,89,537	-	20,89,537	6,77,130	-	6,77,130
HDFC Bank, Delhi	2,70,81,439	4,22,47,697	6,93,29,136	4,72,55,356	-	4,72,55,356
HDFC Bank, Hauz Khas, Delhi	14,22,51,518	4,22,47,652	18,44,99,170	13,22,80,512	-	13,22,80,512
State Bank of India, Delhi	64,96,942	57,75,15,980	58,40,12,922	16,98,08,028	49,20,19,160	66,18,27,188
United Bank of India, Kolkata	4,08,566	-	4,08,566	1,72,642	-	1,72,642
<b>TOTAL</b>	<b>44,93,82,290</b>	<b>1,21,15,92,577</b>	<b>1,66,09,74,867</b>	<b>44,51,23,859</b>	<b>1,02,44,76,040</b>	<b>1,46,95,99,899</b>



S S NAYYAR  
(General Manager)



SAMIDHA GUPTA  
(Deputy General Manager)



## AGRICULTURAL AND PROCESSED FOOD PRODUCTS EXPORT DEVELOPMENT AUTHORITY

### GROUPINGS FORMING PART OF INCOME AND EXPENDITURE AS AT MARCH 31, 2020

#### GROUPING 7 - ALLOWANCES & BONUS

(Amount in ₹)

	CURRENT YEAR	PREVIOUS YEAR
Dearness allowance	93,95,005	52,07,998
Overtime allowance	36,771	28,116
Other allowances	1,34,06,301	1,36,57,512
Leave travel allowance	6,54,674	14,09,676
Transport allowance	47,38,986	47,62,752
Medical reimbursement expenses	59,62,467	34,78,344
Bonus (Adhoc)	5,64,480	5,56,388
Tution fees reimbursement	11,38,440	6,44,784
TOTAL	3,58,97,124	2,97,45,570

#### GROUPING 8 - EXPENSES ON EMPLOYEE'S RETIREMENT & TERMINATION

(Amount in ₹)

	CURRENT YEAR	PREVIOUS YEAR
Gratuity	66,46,101	81,60,018
Leave Encashment	41,24,101	62,37,431
TOTAL	1,07,70,202	1,43,97,449

#### GROUPING 9 - REPAIR & MAINTENANCE

(Amount in ₹)

	CURRENT YEAR	PREVIOUS YEAR
Office premises	17,02,129	12,16,973
Office equipment	12,99,360	10,26,695
Computers & Computer Pheripherals	1,73,071	1,99,558
APEDA Guest House, Delhi	29,570	61,297
Staff Car	6,57,883	3,61,722
TOTAL	38,62,013	28,66,245

S S NAYYAR  
(General Manager)

SAMIDHA GUPTA  
(Deputy General Manager)

GROUPING 10 - POSTAGE, TELEPHONE & COMMUNICATION CHARGES

(Amount in ₹)

	CURRENT YEAR	PREVIOUS YEAR
Office Telephone charges	8,97,890	21,43,532
Residential Telephone charges	80,793	23,863
Postage & Courier	1,98,249	2,89,303
<b>TOTAL</b>	<b>11,76,932</b>	<b>24,56,698</b>

GROUPING 11 - TRAVELLING & CONVEYANCE

(Amount in ₹)

	CURRENT YEAR	PREVIOUS YEAR
Travel fare (Domestic)	42,93,683	29,18,547
Conveyance	17,06,163	16,50,088
Tours and Travel Exp.	72,77,435	77,62,523
<b>TOTAL</b>	<b>1,32,77,281</b>	<b>1,23,31,158</b>



S S NAYYAR  
(General Manager)



SAMIDHA GUPTA  
(Deputy General Manager)



## AGRICULTURAL AND PROCESSED FOOD PRODUCTS EXPORT DEVELOPMENT AUTHORITY

### ADDITIONAL GROUPINGS FORMING PART OF BALANCE SHEET AS AT MARCH 31, 2020

#### 1. SALARIES & WAGES (Amount in ₹)

	CURRENT YEAR	PREVIOUS YEAR
Basic Salary	5,74,06,159	5,78,23,435
Salary Contract	51,54,558	48,54,717
TOTAL	6,25,60,717	6,26,78,152

#### 2. STATUTORY LIABILITIES (Amount in ₹)

	CURRENT YEAR	PREVIOUS YEAR
Employees Contribution to EPF	16,41,003	7,18,042
TDS Employees	8,75,550	8,40,774
TDS contract	67,464	5,93,561
TDS rent	10,98,343	7,13,277
TDS professional	6,29,525	(2,90,332)
TOTAL	43,11,885	25,75,322

#### 3. OTHER CURRENT LIABILITIES (Amount in ₹)

	CURRENT YEAR	PREVIOUS YEAR
Sundry Creditors Others:		
EMD (Deposit)	13,00,000	11,50,000
BEDF	2,29,84,242	-
Catalyst Solutions	4,21,974	4,21,974
GIS	32,411	32,212
National Research Centre on Pig	2,55,095	2,55,095
Mrs. Bectors Food Specialities Ltd.	4,27,282	-
Atharva International	7,48,719	-
Vaachi International Pvt. Ltd.,	4,41,576	-
Sardar Vall Pt. Univst. Of Agl Lessor	158	158
Professional Tax	-	5,800
Licence Fees	12,740	6,370
LIC-SSS	13,411	18,253
6th P. Marketing	1,76,070	-
EMD-(FASAR)-Yes Bank	1,00,000	-
Arvind Ltd.	1,15,999	-
C.I. Infotech Pvt. Ltd.	4,20,682	-
Kalya Foods Pvt. Ltd..	-	9,41,000
EMD-6th P Marketing	2,00,000	4,00,000
EMD-Falcon Exhibition	2,00,000	-

EMD Seventy Seven	2,36,000	2,00,000
MD Enterprises	-	1900.00
Saraswati Accountant Software Pvt. Ltd.,	-	1944.00
SKP Vision	-	69548.00
Vishal Enterprises	-	1640.00
Aakwan Info Solutions	-	33996.00
Other Liabilities:		
Apeda Employees Credit & Thrift Society	10,26,856	9,88,368
Refundable to MOC & I	9,00,86,704	6,89,64,315
Security Deposit Payable	9,46,032	4,88,486
<b>TOTAL</b>	<b>12,01,45,951</b>	<b>7,39,81,059</b>

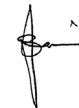
4. FEES FOR MISCELLANEOUS SERVICES

(Amount in ₹)

	CURRENT YEAR	PREVIOUS YEAR
Misc. Receipt	-	12,610
Accreditation Fee	28,11,864	23,12,732
General Receipt	2,32,60,881	2,36,92,807
Lab Recognition	3,00,000	1,68,000
Meat Plant	9,42,040	8,16,907
Right To Information	530	270
Sugar (Import)	18,02,418	2,46,937
Surveillance Fees	28,55,085	24,53,118
Processing Fees (5%)	2,79,68,405	5,38,76,100
Export of Basmati rice to Iran	-	1,22,181
Groundnut Plant Recg.	-	4,615
NPOP Fee	37,68,645	33,00,000
Peanuts	1,10,822	-
HACCP Regn. Fee	2,50,000	25,000
<b>TOTAL</b>	<b>6,40,70,690</b>	<b>8,70,31,277</b>



S S NAYYAR  
(General Manager)



SAMIDHA GUPTA  
(Deputy General Manager)



ANNUAL  
ACCOUNTS  
2019-20

## AGRICULTURAL AND PROCESSED FOOD PRODUCTS EXPORT DEVELOPMENT AUTHORITY

### RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 2020

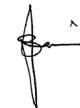
(Amount in ₹)

RECEIPTS	CURRENT YEAR	PREVIOUS YEAR	PAYMENTS	CURRENT YEAR	PREVIOUS YEAR
Opening Balances b/f:			Expenses :	-	-
Cash in hand	10,912	13,214	Establishment & Administrative expenses	1,65,52,959	1,81,57,182
Bank Balances			Bank charges	22,588	17,304
in current accounts	44,51,23,859	27,62,70,907	Payments against funds for various		
in deposits accounts	-	-	projects:		
in saving bank accounts	-	-	- Transport assistance	31,46,25,169	74,18,01,798
			Development of infrastructure	20,64,58,309	20,26,12,638
Grants Received:			Market Development	13,18,19,356	22,09,68,432
From Government of India			Quality Control system	2,94,67,727	6,69,80,874
for plan schemes	73,63,50,000	1,29,65,00,000	Grant for Schedule Caste Subsidy	-	1,36,50,000
for non plan expenses	-	-	North East Development Fund (NER)	5,40,19,202	5,05,39,183
for Specific funds (EARMARKED)	-	-			-
for specific fund (capital assets)	-	-			-
From other sources (Special Floriculture Fund)	-	-	- Out of earmarked/ Endow. Fund	-	-
			Decrease in Current Liabilities	11,70,60,226	56,83,76,727
Interests on Investments from			Purchase of fixed assets	18,36,431	22,74,421
Earmarked/ Endow fund	-	-			
Own funds	-	-	- Payments against specific grant/ funds		
			Payment against unutilised grant	-	-
Interest Received on					
Bank deposits including FDs	75,43,856	2,08,75,592	Other Payments:		
Loans and advances etc.	-	-	- Advances/ loan to staff	7,84,234	47,77,001
			Payment for outstanding liabilities	-	-
Income			Other deposit & current assets	-	-
Processing fees for registration of contracts for	12,24,90,944	2,02,01,270	Payments against deductions from:-	-	-
Rent receipt	-	-	- staff/ other parties	-	-
export of basmati rice (Registration Fees)	-	-	- Expenditure (MAI Grant)	1,12,47,515	-
Registration fees (RCMC)	4,40,21,311	4,24,34,766	Other Payments (Debtors)	-	-
Sale of publications	-	-	- Fixed Deposits Made	24,00,00,000	13,50,00,000

Miscellaneous receipts	3,61,17,285	3,44,44,629			
Prior period income	-	-	Statutory Liabilities:--		
			Service Tax	-	-
Apeda Group Superannuation (Sundry Debtors)	-	-	TDS	1,47,36,415	1,20,79,615
Loans & advances			EPF	96,43,716	92,44,619
			GST	2,86,73,512	2,05,80,534
Project Receipts:					
Development of infrastructure	-	-	Staff Welfare Exp:--		
Market Development	10,05,58,558	7,20,60,125	Salary Permanent Employees	6,29,09,754	6,14,43,372
Others (From Secretary Spices)	1,79,60,000	-	Salary Contract	37,61,302	35,89,696
			Employees Credit & Theft Society	37,93,019	26,64,101
Other receipts					
Receipts from staff against loans	40,71,434	45,61,515	Other Direct & Indirect Expenses	-	-
Receipts from debtors	6,93,28,111	6,18,72,176			
Receipts from Invocation of BG	-	3,09,27,560	By Closing Balance		
Sale of Old News Papers	-	-	Cash in hand	12,381	10,912
Sale of Fixed Assets	15,000	24,850	Balances with Bank		
EMD (Deposit)	5,50,000	6,00,000	in Current accounts	44,93,82,290	44,51,23,859
Other Deposits	-	-	in Deposit accounts		
MAI Grant	1,44,09,904	-	in saving bank accounts		
Increase in other current liabilities	-	-			
Fixed Deposits Matured	9,82,54,932	71,91,05,664			
Deductions from payments to staff/ other parties	-	-			
				-	-
TOTAL	1,69,68,06,105	2,57,98,92,267	TOTAL	1,69,68,06,105	2,57,98,92,267



S S NAYYAR  
(General Manager)



SAMIDHA GUPTA  
(Deputy General Manager)



## DETAILED NOTE ON NON PLAN EXPENDITURE

### FOR THE YEAR 2019-20 IN COMPARISON TO LAST FINANCIAL YEAR (2018-19)

(Amount in ₹ in lakh)

Expenditure Head	Expenditure during 2018-19	Expenditure during 2019-20	% Increase/Decrease	Reason for Increase/Decrease
Allowances & Bonus	297.46	358.97	20.68	Increase due to increase in Dearness Allowance rate Medical Reimbursement and Bonus.
Contribution to Provident Fund	74.01	63.98	-13.56	Decrease due to reduction in employees benefits.
Expenses on Employees retirement and terminal benefits	143.97	107.70	-25.19	Decrease due to reduction in terminal benefits and excess provision made in earlier years.
Electricity & Power	27.93	43.80	56.82	Increase due to more power consumption.
Repairs & Maintenance	28.66	38.62	34.75	Increase is due to high cost of repair charges as per the normal practice
Rent, Rates & Taxes	9.58	9.09	-5.08	Decrease is due to reduction in charges.
Postage, Telephone & Communication Charges	24.57	11.77	-52.10	Decrease is due to austerity measures by APEDA and Govt.
Travelling & Conveyance	123.31	132.77	7.67	Increase due to higher market promotion activities
Newspapers, Books & periodicals	1.91	2.49	30.48	Increase is due to more purchase of books and periodicals
Expenses on meeting & participation fees/charges	16.37	39.33	140.24	Increase is due to more Market promotion activities
Legal and professional charges	11.81	32.31	173.62	Increase due to more number of Legal cases & opinion taken during the year
Total	759.59	840.84	10.70	

S S NAYYAR  
(General Manager)

SAMIDHA GUPTA  
(Deputy General Manager)



PROFIT RECONCILIATION STATEMENT FOR THE F/Y 2019-2020

(Amount in ₹)

Schedule No.	Head	Current year	Previous Year	Difference	Effect on Current Year Profit
8	GRANTS/ SUBSIDIES	73,63,50,000	1,29,65,00,000	(56,01,50,000)	Decrease
9	FEEES / SUBSCRIPTIONS	12,29,12,825	10,86,74,630	1,42,38,195	Increase
10	INCOME FROM ROYALTY	0	0	-	-
11	INTEREST EARNED	7,17,21,030	8,17,36,035	(1,00,15,005)	Decrease
12	OTHER INCOME	6,40,70,690	8,68,80,179	(2,28,09,489)	Decrease
13	ESTABLISHMENT EXPENSES	12,62,87,383	12,23,89,510	(38,97,873)	Increase
14	OTHER ADMINISTRATIVE EXPENSES	3,84,05,390	3,30,95,663	(53,09,727)	Decrease
15	EXPENDITURE ON GRANTS, SUBSIDIES ETC.	73,63,89,763	1,29,65,52,925	56,01,63,162	Increase
16	FINANCIAL CHARGES	22588.35	17303.75	(5,285)	Decrease
	PRIOR PERIOD INCOME	-	98,83,155	(98,83,155)	Decrease
	PRIOR PERIOD EXPENDITURE	77,58,590	77,95,441	36,851	Increase
	DEPRECIATION	1,07,10,852	1,21,45,572	14,34,720	Increase
	NET EFFECT ON PROFITS			(3,61,97,606)	Decrease
	NET PROFITS AS PER P&L A/C	7,54,79,978	11,16,77,584	(3,61,97,605)	Decrease



S S NAYYAR  
(General Manager)



SAMIDHA GUPTA  
(Deputy General Manager)



## SCHEDULE 17

### SIGNIFICANT ACCOUNTING POLICIES

#### 1. ACCOUNTING CONVENTION

The financial statements are prepared on the basis of historical cost convention, unless otherwise stated and on the accrual method of accounting.

Revenue Recognition:

- a) Grants-in-aid received from Ministry of Commerce and Industry, Govt. of India are accounted on receipt basis and treated as revenue income. Expenditure incurred there on is treated as revenue expenses.
- b) Interest on deposits is accounted for on accrual basis.
- c) Registration fees received is treated as revenue income.

#### 2. INVENTORY VALUATION

APEDA is neither engaged in any manufacturing activity nor in any trading activity nor therefore, not required to maintain any stock records.

#### 3. INVESTMENTS

Investments done in fixed deposits are shown in bank balances under Grouping 6.

#### 4. RE-GROUPING

Previous year figures are regrouped and re-classified wherever found necessary for better presentation and compliance of statutory requirements.

#### 5. FIXED ASSETS

Fixed assets are stated at cost of acquisition inclusive of inward freight, duties, taxes and direct expenses related to acquisitions. In respect of projects involving construction, related pre-operational expenses (including interest on loans for specific project prior to its completion) form part of the value of the assets capitalized.

S S NAYYAR  
(General Manager)

SAMIDHA GUPTA  
(Deputy General Manager)



Fixed assets acquired out of monetary grants, received from Ministry of Commerce are capitalized at cost of acquisition.

Government grants received specifically for acquisition of Fixed Assets are capitalized and corresponding amount has been kept in Capital Reserve a/c. Depreciation on such Fixed assets are being charged as per applicable rates and equivalent amount has been reduced from such Capital Reserve.

## 6. DEPRECIATION

Depreciation has been provided on written down value basis as per rates provided in Income Tax Act 1961.

## 7. GOVERNMENT GRANTS/ SUBSIDIES

Government grants/ Subsidy are accounted on realization basis. Government Grants received for specific projects are shown under Earmarked Funds and related expenditures are accounted for under the respective fund.

## 8. CORPUS /CAPITAL FUNDS

Any excess amount of income over expenditure for the current year is transferred to the Corpus/ Capital Fund.

## 9. FOREIGN CURRENCY TRANSACTIONS

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

Current assets, foreign currency loans and current liabilities as on Balance Sheet date are converted at the exchange rate prevailing as at the year end and the resultant gain/ loss is adjusted to the cost of fixed assets, if the foreign currency liability relates to fixed assets and in other cases is considered as revenue.

  
S S NAYYAR  
(General Manager)

  
SAMIDHA GUPTA  
(Deputy General Manager)



## 10. RETIREMENT BENEFITS

Provision of gratuity has been made on the basis of 15 days salary for each completed years of services for all employees. Provision of gratuity payable on death/ retirement of employees is computed, based on assumption that the whole liability is payable to the employees at the year end.

Provision for accumulated leave encashment due to the employees has been computed, on the assumption that employees are entitled to receive the benefit as at the year end.

## 11. RESERVES AND SURPLUS

It contains Capital Reserve which had been created in earlier years for purchase of Plant and Machinery and construction of buildings.

Handwritten signature of S S NAYYAR.

S S NAYYAR  
(General Manager)

Handwritten signature of SAMIDHA GUPTA.

SAMIDHA GUPTA  
(Deputy General Manager)

## SCHEDULE 18

### CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS

#### 1. CONTINGENT LIABILITIES

	Current Year	Previous Year
Claims against entity not acknowledged as debts-		
Claims Lodged by Grape`s Exporters seeking		
Compensation of Losses	Rs. 31.24 crore	Rs.31.24 crore
In respect of-		
Bank guarantees given by / on behalf of APEDA	Rs NIL	Rs. NIL
Letters of Credit opened by bank on behalf of APEDA	Rs NIL	Rs. NIL
Bills discounted with banks	Rs. NIL	Rs. NIL
Disputed demands in respect of-		
Income Tax /TDS*	Rs. 22.55 Lakhs	Rs. 22.55 Lakhs
Municipal Tax	Rs. NIL	Rs.NIL
Service Tax **	Rs.8.85 crore	Rs. 8.85 crore
GST**	---	---

(\*Demand of Income Tax was raised for Rs. 22,54,740/- during the F/Y 2016-17 by Deputy Commissioner of Income Tax, CPC vide Letter dated 26.03.2019)

(\*\*Departmental Service Tax/GST audit is under process)

Claims from parties for non execution orders, but contested by APEDA Rs. NIL Rs.NIL

#### 2. CAPITAL COMMITMENTS

Estimated value on contracts remaining to be executed on capital account and not provided for (net of advances)	Rs. NIL	Rs. NIL
-----------------------------------------------------------------------------------------------------------------	---------	---------

#### 3. LEASE OBLIGATIONS

Future obligations for Rentals under finance lease arrangements for plant and machinery amount of	Rs. NIL	Rs. NIL
---------------------------------------------------------------------------------------------------	---------	---------

  
**S S NAYYAR**  
 (General Manager)

  
**SAMIDHA GUPTA**  
 (Deputy General Manager)



#### 4. 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 to the aggregate amount shown in the Balance Sheet.

#### 5. TAXATION

- The income of APEDA is exempted from Income tax u/s 10(29A) of the Income Tax Act,1961 and therefore, provision for income tax has not been made.
- Departmental Service Tax/GST audit is under process.
- APEDA has collected and paid Goods & Service Tax (GST) during the financial year 2018-19 on regular basis. GST Returns have been filed as per GST laws.
- TDS has been deducted and paid to the Central Govt. and TDS returns also filed regularly for the financial year.

#### 6. FOREIGN CURRENCY TRANSACTIONS

Value of Imports calculated on C.I.F. Basis:	Current Year	Previous Year
Purchase of finished goods	Rs. NIL	Rs. NIL
Raw materials and components (Including in transit)	Rs. NIL	Rs. NIL
Capital goods	Rs. NIL	Rs. NIL
Stores Spares and Consumables	Rs. NIL	Rs. NIL
<u>Expenditure in foreign currency:</u>		
Remittances and Interest to Financial Institutions/ Banks in Foreign Currency	Rs. NIL	Rs. NIL
Other Expenditure:		
Promotion Activities (Including visits of delegations, foreign Travels)	Rs.5,59,24,071	Rs.3,23,05,558
Legal and Professional Expenses	Rs. NIL	Rs. NIL
Books and Literature	Rs. NIL	Rs. NIL
Infrastructure Dev. Capital Project	Rs. NIL	Rs. NIL
Earnings:		

S S NAYYAR  
(General Manager)

SAMIDHA GUPTA  
(Deputy General Manager)



Value of Exports on FOB basis Rs. NIL

Rs. NIL

## 7. Corpus/Capital Fund Adjustment

Net Amount

Rs. 1,88,65,579.14

Rs. 1,00,90,213/-

During F/Y 2019-20, Corpus/Capital Fund has been adjusted by the following amounts:

- Rs. 1,84,08,943.14 and Rs.5,05,892.00 being interest on FDR's overbooked in F/Y 2018-19.
- Rs. 7,48,719.00 being amount payable to Atharva International.
- Rs. 4,41,576.00 being amount payable to Vacchi International Pvt. Ltd.
- Rs.4,27,282.00 being amount payable to Bectors Food Specialities Ltd.
- Rs.3,14,323.00 being excess depreciation charged on Plant & Machinery over the years.
- Rs. 13,52,510.00 being adjustment in Capital Reserve for building and plant & machinery.

## 8. Prior Period Income

Net Amount

Rs. NIL

Rs. 98,83,155/-

In current financial year 2019-20, there is no Prior Period Income.

## 9. Prior Period Expenses

Rs. 77,58,590/-

Rs. 77,95,441/-

- An amount of Rs.40,60,000/- being the TDS receivable from Income Tax Department for various financial years. The provision for the same amount has been made in current financial year and transferred to prior period expenses a/c.
- An amount of Rs.36,98,590/- being the amount of interest on delayed payment of GST for the F/Y 2017-18. The same has been transferred to prior period expenses a/c.

10. There is a contingent asset amounting to Rs.30,93,845/- being interest receivable from TANHODA. Since the project was not materialized and the project amount was refunded by TANHODA including interest@4%. However the CAG recommended the interest rate to be 10%. So the amount of Rs.30,93,845/- represents the interest amount @ 6% being the difference between the rate of interest.

11. There is a contingent asset amounting to Rs.300.23 Lakhs being interest receivable from SECRETARY

S S NAYYAR  
(General Manager)

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(Deputy General Manager)



SPICES BOARD. The project was not materialized as the project receipts were utilized for the purposes other than the purposes mentioned in MOU. The whole project amount was refunded by SECRETARY SPICES BOARD. However interest @10% p.a. being Rs.300.23 Lakhs is receivable from SECRETARY SPICES BOARD on account of delayed payment.

## 12. Current Liabilities and Provisions:

	Current Year	Previous Year
Provision for Remuneration to Auditors:		
Audit Fees (IAAD)	Rs.3,50,000	Rs3,50,000

### List of Accounting Standards followed by APEDA:

AS-1	Disclosure of accounting policies
AS-5	Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies
AS-6	Depreciation Accounting
AS-9	Revenue Recognition
AS-10	Accounting for Fixed Assets
AS-12	Accounting for Government Grants
AS-15	Employees Benefits
AS-29	Provisions, Contingent Liabilities and Contingent Assets

S S NAYYAR  
(General Manager)

SAMIDHA GUPTA  
(Deputy General Manager)



## BASMATI EXPORT DEVELOPMENT FOUNDATION

### STATEMENT OF AFFAIRS FOR THE YEAR ENDED AS ON 31st MARCH 2020

(Amount in ₹)

Particulars	Schedule	Amount As At 31.03.2020	Amount As At 31.03.2019
<b>CORPUS FUND</b>			
From Basmati Export Development Fund	I	29,15,00,762.97	9,59,52,881.90
<b>TOTAL LIABILITIES</b>		<b>29,15,00,762.97</b>	<b>9,59,52,881.90</b>
<b>APPLICATION OF FUNDS</b>			
<b>FIXED ASSETS</b>			
As per Scheduled Attached	II	3,64,12,838.33	3,74,40,573.96
<b>CURRENT ASSET LAONS &amp; ADVANCES</b>			
Current Assets	III	25,24,70,835.64	5,80,42,187.47
Loan & Advances	IV	34,10,145.00	8,07,274.47
	(A)	25,58,80,980.64	5,88,49,461.94
<b>CURRENT LIABILITIES</b>			
Other current liabilities	V	6,27,138.00	1,71,236.00
Loan & Advances payable	VI	1,65,918.00	1,65,918.00
<b>Total Current Liabilities</b>	<b>(B)</b>	<b>7,93,056.00</b>	<b>3,37,154.00</b>
<b>Net Current Asset</b>	<b>(A)-(B)</b>	<b>25,50,87,924.64</b>	<b>5,85,12,307.94</b>
<b>TOTAL ASSETS</b>		<b>29,15,00,762.97</b>	<b>9,59,52,881.90</b>
Accounting Policies and Note on Accounts	VII		
As Per our reports of even dates enclosed			

For And on Behalf of  
Basmati Export Development Foundation

  
A K GUPTA  
(Director, BEDF)

  
S S NAYYAR  
(General Manager, APEDA)



## BASMATI EXPORT DEVELOPMENT FOUNDATION

### INCOME & EXPENDITURE FOR THE YEAR ENDED 31.03.2020

(Amount in ₹)

Expenditure	Amount As At 31.03.2020	Amount As At 31.03.2019	Income	Amount As At 31.03.2020	Amount As At 31.03.2019
<b>LAB AND FARM EXPENSES</b>					
OPENING STOCK	4,255,166.00	6,460,118.00	Sale of Seeds, Paddy, Rice & Wheat	21,344,046.00	7,048,256.00
Purchase of Breeder, Fertilizers	4,439,863.00	2,636,258.00	DNA & Quality Testing Fee	9,071,816.00	1,906,321.00
DNA Testing fees	736,434.50	-	Interest on IT Refund	5,894.00	-
Telephone Expenses	79,009.00	83,749.36	Interest on Fixed Deposits	13,070,013.00	1,243,313.00
Labour Expenses	1,115,601.00	986,799.00	Interest on Saving Bank Account	158,055.00	39,548.00
Repair & Maintenance	2,239,522.00	2,407,715.00	Misc. Receipts	1,019,357.61	-
Electricity Charges	1,817,346.00	1,782,699.00	Closing Stock	4,520,593.00	4,255,166.00
Consumables	7,049,221.00	6,471,492.00	Excess of Expenditure over Income	315,954.52	27,093,197.00
Petrol Expenses	246,400.00	422,991.00			
Office Expenses	452,497.00	325,898.00			
Security Charges	1,863,078.00	1,700,049.00			
Advertisement Expenses	399,263.00	62,542.00			
Internet Charges	203,550.00	212,400.00			
Ploughing Charges	12,023.00	92,402.00			
Workshop, Training and Seminar	2,220,181.00	2,315,991.00			
Certification & Membership Expenses	564,040.00	162,805.70			
Market Development	1,000,000.00	-			
<b>ADMINISTRATION EXPENSES</b>					
Salary & Allowances	12,135,848.00	12,248,142.00			
EPF Contribution	224,024.00				
ESI Contribution	8,220.00				
Travelling & Conveyance	1,330,723.00	1,178,423.00			
Medical Expenses	51,551.00	139,533.00			
Meeting Expenses	4,000.00	114,758.60			
Office Maintenance Expenses	112,285.00	85,392.00			
Bank Charges	55,204.00	6,446.00			
Printing & Stationery	202,963.00	211,824.00			
Professional Consultancy Charges	160,380.00	171,754.00			
Depreciation on Fixed Assets	11,40,925.63	1,305,619.34			
Legal & Processing charges	5,386,411.00	-			
		-			
<b>TOTAL</b>	<b>49,505,729.13</b>	<b>41,585,801.00</b>	<b>TOTAL</b>	<b>49,505,729.13</b>	<b>41,585,801.00</b>
As Per our reports of even dates enclosed					

For And on Behalf of  
Basmati Export Development Foundation

A K GUPTA  
(Director, BEDF)

S S NAYYAR  
(General Manager, APEDA)

## BASMATI EXPORT DEVELOPMENT FOUNDATION

### RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED AS ON 31st MARCH 2020

(Amount in ₹)

Receipts	Amount As At 31.03.2020	Amount As At 31.03.2019	Payments	Amount As At 31.03.2020	Amount As At 31.03.2019
<b>OPENING BALANCES</b>			<b>LAB AND FARM EXPENSES</b>		
Cash	6,205.00	10,157.61	Purchases of Seeds, Fertilizers	44,39,863.00	26,36,258.00
Bank	2,66,53,350.87	11,89,998.41	Telephone Expenses	79,009.00	83,749.45
Fixed Deposit	2,68,71,466.16	11,44,009.00	Labour Expenses	11,15,601.00	9,86,799.00
			Repair & Manitenance	22,39,522.00	24,07,715.00
Sale of Seeds, Paddy, Rice & Wheat	2,13,44,046.00	70,48,256.00	Electricity Charges	18,17,346.00	17,82,699.00
DNA & Quality Testing Fee	90,71,816.00	19,06,321.00	Lab Consumables	70,49,221.00	64,71,492.00
Interest on Fixed Deposit	1,30,70,013.00	12,43,313.00	Petrol Expenses	2,46,400.00	4,22,991.00
Interest on IT Refund	5,894.00	-	Office Expenses	4,52,497.00	3,25,898.00
Interest on Saving Bank Account	1,58,055.00	39,548.00	Security Charges	18,63,078.00	17,00,049.00
Misc. Receipts	10,19,357.61	-	Advertisement Expenses	3,99,263.00	62,542.00
Received from APEDA-BDF	-	7,52,83,068.12	Internet Charges	2,03,550.00	2,12,400.00
Registration fees (RCAC)	1,76,49,820.00	-	Ploughing Charges	12,023.00	92,402.00
NET FUND RECEIVED FROM BDF	12,78,62,095.50		Workshop, Training and Seminar	22,20,181.00	23,15,991.00
			Certification & Membership Expenses	5,64,040.00	1,62,805.70
			Market Development	10,00,000.00	-
			DNA Testing fees	7,36,434.50	-
			<b>ADMINISTRATIVE EXPENSES</b>		
			Salary and Allowances	1,21,35,848.00	1,18,68,243.00
			Professional Consultancy Charges	1,60,380.00	1,71,754.00
			Travelling & Conveyance	13,30,723.00	11,78,423.00
			Meeting Expenses	4,000.00	1,14,758.60
			Office Maintenance Expenses	1,12,285.00	85,392.00
			Bank Charges	55,204.00	6,446.36
			Printing & Stationery	2,02,963.00	2,11,824.00
			Medical Expenses	51,551.00	1,39,533.00
			Payment of TDS	14,28,983.00	7,50,469.00
			Legal & Processing charges	53,86,411.00	-
			<b>CAPITAL AND OTHER EXPENDITURE</b>		
			Computer	-	1,16,915.00
			Plant & Equipments	-	-
			Lab Equipments	43,070.00	-
			Electrical Equipment	70,120.00	-
			Loan & Advances	-	-
			Furniture & Fixture	-	26,100.00
			<b>CLOSING BALANCES</b>		
			Cash	5,362.61	6,205.00
			Bank Balance	25,80,796.87	2,66,53,350.87
			Fixed Deposit	19,59,03,968.16	2,68,71,466.16
<b>TOTAL</b>	<b>24,39,09,694.14</b>	<b>8,78,64,671.14</b>	<b>TOTAL</b>	<b>24,39,09,694.14</b>	<b>8,78,64,671.14</b>

For And on Behalf of  
Basmati Export Development Foundation

  
A K GUPTA  
(Director, BEDF)

  
S S NAYYAR  
(General Manager, APEDA)

## BASMATI EXPORT DEVELOPMENT FOUNDATION

### DETAILS OF FIXED ASSETS AS ON YEAR ENDED 31st MARCH 2020 AND DEPRECIATION THERE ON

(Amount in ₹)

S.NO	PARTICULARS	RATE OF DEPRECIATION	GROSS BLOCK AT (AT COST)			DEPRECIATION			NET ASSETS		
			UPTO 31.03.2019	ADDITION/SALE BEFORE 180 DAYS	ADDITION / SALE AFTER 180 DAYS	TOTAL AS ON 31.03.2020	UPTO 31.03.2019	FOR THE YEAR 31.03.2020	TOTAL UPTO 31.03.2020	AS ON 31.03.2020	AS ON 31.03.2019
1	FA-COMPUTER	40%	2567354.00			2567354.00	2466351.25	40401.10	2506752.35	60601.65	101002.75
2	FA-OFFICE EQUIPMENTS	15%	4211353.00	2205.72		4213558.72	3517177.68	104457.16	3621634.83	589718.17	694175.32
3	FA-FURNITURE & FIXTURES	10%	2668743.00			2668743.00	1516920.65	115182.23	1632102.89	1036640.39	1151822.62
4	FA-PLANT & MACHINERY	15%	1375599.00			1375599.00	1174351.88	30187.07	1204538.95	171060.05	201247.12
5	FA-LAND & BUILDING	-	29765657.00			29765657.00	-			29765657.00	29765657.00
6	FA-ELECTRICAL FITTINGS	10%	109148.00			109148.00	98350.57	1079.74	99430.32	9717.69	10797.43
7	FA-ELECTRICAL EQUIPMENTS	15%	715433.00		70120.00	785553.00	613095.82	31127.58	644223.40	141329.60	102337.18
8	FA-LAB EQUIPMENTS	15%	31867379.00	43070.00		31910449.00	26453844.00	818490.75	27272334.75	4638113.79	5413534.54
	<b>TOTAL</b>		7,32,80,666.00	45,275.72	70,120.00	7,33,96,061.72	3,58,40,091.85	11,40,925.63	3,69,81,017.48	3,64,12,838.33	3,74,40,573.96

For And on Behalf of  
Basmati Export Development Foundation



A K GUPTA  
(Director, BEDF)



S S NAYYAR  
(General Manager, APEDA)

## BASMATI EXPORT DEVELOPMENT FOUNDATION

### SCHEDULE-I: DETAILS OF CORPUS FUND

(Amount in ₹)

PARTICULARS	31.03.2020	31.03.2019
OPENING BALANCE	9,59,52,881.90	4,77,63,010.78
RECEIVED DURING THE YEAR		
-ANNUAL GRANT Eceived from Apeda	4,06,34,062.00	2,00,00,000.00
-GRANT FOR MACHINE	-	3,00,00,000.00
	13,65,86,943.90	5,00,00,000.00
TRANSFER OF CLOSING BALANCE OF BDF	-	2,52,83,068.12
NET FUND RECEIVED FROM BDF	15,52,29,773.59	
Less: Excess of Expenditure Over Income for the Year	3,15,954.52	2,70,93,197.00
Add: Surplus during the year	-	
	29,15,00,762.97	9,59,52,881.90

### SCHEDULE-III: DETAILS OF CURRENT ASSETS

(Amount in ₹)

PARTICULARS	31.03.2020	31.03.2019
CASH IN HAND	5,362.61	6,205.00
CASH AT BANK	25,80,796.87	2,66,53,350.87
FIXED DEPOSITS WITH CANARA BANK	19,59,03,968.16	2,68,71,466.16
ADVANCE FOR MEETING AND WORKSHOP	2,50,000.00	-
INTEREST ACCRUED ON FIXED DEPOSITS	-	1,06,118.44
CLOSING STOCKS	45,20,593.00	42,55,166.00
TDS OTHER THAN INTEREST	1,74,646.00	1,49,881.00
TDS ON SALARY RECEIVABLE	84,224.00	-
APEDA - AMOUNT RECEIVABLE ON RCAC'S (BDF)	2,59,67,003.00	-
APEDA - AMOUNT RECEIVABLE ON RCAC'S (BEDF)	2,29,84,242.00	-
	25,24,70,835.64	5,80,42,187.47

### SCHEDULE-IV: DETAILS OF LOANS & ADVANCES-RECOVERABLE

For And on Behalf of  
Basmati Export Development Foundation

  
A K GUPTA  
(Director, BEDF)

  
S S NAYYAR  
(General Manager, APEDA)



## IN CASH OR IN KIND

(Amount in ₹)

PARTICULARS	31.03.2020	31.03.2019
ADVANCE TO STAFF & OTHERS	1,65,676.00	3,78,118.00
GAS DEPOSIT	1,100.00	1,100.00
SA MISC CAPT S S. TEOTIA	1,504.00	-
TELEPHONE SECURITY DEPOSIT	5,000.00	2,000.00
ELECTRICITY SECURITY DEPOSIT	29,700.00	29,700.00
TDS ON FIXED DEPOSIT F.Y 2019-20	13,07,007.00	3,96,356.47
TDS ON FD RECEIVABLE FROM APEDA (BDF)	19,00,158.00	-
	34,10,145.00	8,07,274.47

## SCHEDULE-V: OTHER CURRENT LIABILITIES

(Amount in ₹)

PARTICULARS	31.03.2020	31.03.2019
TDS PAYABLE- SALARY	1,59,224.00	1,63,091.00
TDS PAYABLE- CONTRACTOR	4,014.00	3,596.00
TDS PAYABLE- PROFESSIONAL	1,48,032.00	1,808.00
SUNDRY CREDITORS	13,027.00	1,952.00
ESI CONTRIBUTION	6,748.00	-
EPF CONTRIBUTION	2,95,304.00	-
OUTSTANDING EXPENSES	789.00	789.00
	6,27,138.00	1,71,236.00

## SCHEDULE-VI: LOAN & ADVANCES PAYABLE

(Amount in ₹)

PARTICULARS	31.03.2020	31.03.2019
EARNEST MONEY	50,000.00	50,000.00
WAVE SPHERE GULMOHAR ENCLAVE	1,15,918.00	1,15,918.00
	1,65,918.00	1,65,918.00

For And on Behalf of  
Basmati Export Development Foundation

  
A K GUPTA  
(Director, BEDF)

  
S S NAYYAR  
(General Manager, APEDA)



