



# ANNUAL ACCOUNTS 2020-2021



**Agricultural and Processed Food Products  
Export Development Authority**

(Ministry of Commerce & Industry, Government of India)



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एपीडा  
APEDA

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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 2021**

1. We have audited the attached Balance Sheet of Agricultural and Processed Food Products Export Development Authority (APEDA) as on 31 March 2021 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 management of APEDA. 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 Laws, Rules & Regulations (Propriety and Regularity) and efficiency cum-performance aspects, etc., if any, are reported through Inspection Reports / CAG's Audit Reports separately.
3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, 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.
4. Based on our audit, we report that;
  - i. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
  - ii. The Balance Sheet and Income Sc Expenditure Account / Receipts & Payment 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

### A.1. Current liabilities and Provisions (Schedule 4) – ₹ 31,20,74,683/- Other Current Liabilities- ₹ 18,59,91,807/-

During 2020-21, APEDA received grants amounting to ₹ 3.00 crore from the Department of Commerce, Ministry of Commerce and Industry (MoC&I) under Scheme for North East Region Development (NER). Against this, an expenditure of ₹ 2.93 crore only was incurred under NER Development Scheme. As Per the terms and conditions of the sanctioned grants, any unspent amount shall be surrendered by the end of the financial year, unless allowed to be adjusted against next year. However, the unspent amount of ₹ 7 lakh under NER head was not shown as refundable to MoC&I. Instead, this amount was booked as expenditure under the Market Development head. This has resulted in overstatement of expenditure under the Market Development head and understatement of Other Current Liabilities.

## B. Grants-in-aid

The Ministry of Commerce and Industry sanctioned grants amounting of ₹ 83.60 crore to APEDA during 2020-21 under five heads; (i) Grants-in-aid General: ₹ 7 crore, (ii) Subsidy: ₹ 48.00 crore, (iii) Creation of Capital Assets: ₹ 24.60 crore, (iv) Development of NER: ₹ 3 crore, and (v) Agriculture Export Policy (AEP): ₹ 1 crore.

However, the grants were not sanctioned by the Ministry in the name of the specific schemes being implemented by APEDA, except for NER and AEP. Due to non-alignment of the grants sanctioned by the Ministry with the schemes, APEDA was allocating the grants to the different schemes on its own. The allocation of the grants as made by APEDA to different schemes and the actual expenditure booked under these schemes was as under

(₹ in crore)

Schemes	Amount allocated by APEDA	Amount actually booked in accounts	(Excess)/ Under utilization
Infrastructure Development (Grants for Creation of Capital Assets)	24.60	37.46	(12.86)
Quality Development (Grants in aid General)	7.00	6.99	0.01
Market Development (Subsidy)	18.00	10.85	12.74
Transport Assistance Scheme (Subsidy)	30.00	24.41	-
Development of NER	3.00	2.93	0.07
Agriculture Export Policy	1.00	1.00	-
<b>Total</b>	<b>83.60</b>	<b>83.64</b>	<b>(0.04)</b>

From the above table, it was observed that in aggregate terms, APEDA has fully utilized the grants received from the ministry during the year 2020-21. However, in term of the individual schemes/ heads, the Grant-in-aid General, grants for development of NER and the grants received by way of subsidy were underutilized whereas the grants for creation of capital assets, which were allocated for Infrastructure Development, were spent in excess of receipt. The excess spending under Infrastructure Development was done through inter head reallocation of grants by diverting the unutilized grants from other head.

- 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.
- 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 on 31 March 2021; 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 General of India**

A handwritten signature in black ink, appearing to read 'Vidhu Sood', is written over a horizontal line.

**(Vidhu Sood)  
Principal Director of Audit  
Industry & Corporate Affairs**

**Place: New Delhi  
Date: 30/12/2021**

## Annexure to Seprate Audit Report

(on the accounts of Agricultural and Processed Food Products Export Development Authority (APEDA) for the year ended on 31 March, 2021)

**1. Adequacy of Internal Audit System**

Internal Audit for the year 2020-21 was not done.

**2. Adequacy of Internal Control System**

Following deficiency was noticed in the internal control system of APEDA.

- Non-submission of Achievement cum performance report by APEDA in violation of General Financial Rules.

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

Physical verification of fixed assets was carried out by APEDA after approval of its Accounts.

**4. System of Physical Verification of inventory**

There is no inventory in the books of APEDA as on 31 Match 2021.

**5. Regularity in payment of Statutory dues**

APEDA was regular in payment of statutory dues.

*Hansha*

Director

**AGRICULTURAL AND PROCESSED FOOD PRODUCTS EXPORT  
DEVELOPMENT AUTHORITY**

**BALANCE SHEET AS AT MARCH 31, 2021**

<b>PARTICULARS</b>	<b>SCHEDULE</b>	<b>CURRENT YEAR (Rs.)</b>	<b>PREVIOUS YEAR (Rs.)</b>
<b>LIABILITIES</b>			
Corpus / Capital Fund	1	1,616,133,701	1,608,705,427
Reserves and Surplus	2	10,959,983	12,567,726
Earmarked/ Endowment Fund	3	-	-
Current Liabilities and Provisions	4	312,074,683	224,263,614
<b>TOTAL</b>		<b>1,939,168,367</b>	<b>1,845,536,765</b>
<b>ASSETS</b>			
Fixed Assets	5	99,738,806	102,428,792
Investment-From Earmarked/ Endowment Fund	6	-	-
Current Assets, Loans Advances etc.	7	1,839,429,561	1,743,107,972
<b>TOTAL</b>		<b>1,939,168,367</b>	<b>1,845,536,765</b>
Significant Accounting Policies	17		
Contingent Liabilities and Notes on Accounts	18		



**S S NAYYAR**  
General Manager (APEDA)



**SAMIDHA GUPTA**  
Dy. General Manager (APEDA)

## AGRICULTURAL AND PROCESSED FOOD PRODUCTS EXPORT DEVELOPMENT AUTHORITY

### INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2021

PARTICULARS	SCHEDULE	CURRENT YEAR (Rs.)	PREVIOUS YEAR (Rs.)
<b>INCOME</b>			
Grants/ Subsidies	8	836,000,000	736,350,000
Fees/ Subscriptions	9	132,420,754	122,912,825
Income from Royalty, Publication etc.	10	-	-
Interest Earned	11	66,243,682	71,721,030
Other Income	12	50,085,383	64,070,690
Prior Period Income		2,072,847	-
<b>TOTAL (A)</b>		<b>1,086,822,666</b>	<b>995,054,544</b>
<b>EXPENDITURE</b>			
Establishment Expenses	13	142,534,327	126,287,383
Other Administrative Expenses	14	35,137,426	38,405,390
Expenditure on Grants, Subsidies etc.	15	836,448,490	736,389,763
Financial Charges	16	25,782	22,588
Depreciation for the year	5	10,928,138	10,710,852
Prior Period Expenditure		8,945,228	7,758,590
<b>TOTAL (B)</b>		<b>1,034,019,392</b>	<b>919,574,566</b>
<b>Excess of Income over Expenditure transferred to Corpus/Capital fund ( A - B )</b>		<b>52,803,274</b>	<b>75,479,978</b>



**S S NAYYAR**  
General Manager (APEDA)



**SAMIDHA GUPTA**  
Dy. General Manager (APEDA)

## AGRICULTURAL AND PROCESSED FOOD PRODUCTS EXPORT DEVELOPMENT AUTHORITY

### SCHEDULES FORMING PART OF BALANCE SHEET AS AT MARCH 31, 2021

**SCHEDULE 1 - CORPUS/ CAPITAL FUND :**

(Amount in Rs.)

	CURRENT YEAR		PREVIOUS YEAR	
Balance as at the beginning of the year	1,608,705,427		1,552,091,028	
Add: Balance of net income (Transferred from the Income and Expenditure Account)	52,803,274		75,479,978	
<b>Add: Capital expenditure written off now capitalised</b>	-		-	
<b>Add/Less : Rectification/ Refund entry of earlier years</b> (See Notes on Accounts, Schedule 18, Sl.No. 7)	45,375,000	1,616,133,701	18,865,579	1,608,705,427
Transferred from General Reserve	-		-	
<b>BALANCE AS AT THE YEAR END</b>		<b>1,616,133,701</b>		<b>1,608,705,427</b>

**SCHEDULE 2 - RESERVES AND SURPLUS :**

(Amount in Rs.)

	CURRENT YEAR		PREVIOUS YEAR	
1. Capital Reserve :				
As per last Account	12,567,726		15,775,435	
Add/Less: Rectification			1,352,510	
Less: Deductions during the year	1,607,743		1,855,199	
	10,959,983		12,567,726	
(Detail in schedule 5) reduction of ICP-MS machine from capital reserve	-	10,959,983	-	12,567,726
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>10,959,983</b>		<b>12,567,726</b>



**S S NAYYAR**  
General Manager (APEDA)



**SAMIDHA GUPTA**  
Dy. General Manager (APEDA)

## AGRICULTURAL AND PROCESSED FOOD PRODUCTS EXPORT DEVELOPMENT AUTHORITY

### SCHEDULES FORMING PART OF BALANCE SHEET AS AT MARCH 31, 2021

#### SCHEDULE 3 - EARMARKED/ ENDOWMENT

(Amount in Rs.)

FUNDS	FUND-WISE BREAK-UP				
	North eastern Regional fund	Non Basmati Development 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		-	-	-	-
<b>TOTAL (a + b)</b>	-	-	-	-	-
c. Utilisation/ Expenditure towards objectives of funds					
i. Capital Expenditure :					
- Fixed Assets	-	-	-	-	-
- Grants released for projects	-	-	-	-	-
- Refund to MOC & I					-
<b>Total</b>	-	-	-	-	-
ii. Revenue Expenditure :					
- Salaries, Wages and allowances etc.	-	-	-	-	-
- Rent	-	-	-	-	-
- Other Administrative expenses	-				-
<b>Total</b>	-	-	-	-	-
<b>TOTAL (c)</b>	-	-	-	-	-
<b>NET BALANCE AS AT THE YEAR END ( a+b-c)</b>	-	-	-	-	-



**S S NAYYAR**  
General Manager (APEDA)



**SAMIDHA GUPTA**  
Dy. General Manager (APEDA)

## SCHEDULE 4 - CURRENT LIABILITIES AND PROVISIONS:

(Amount in Rs.)

	CURRENT YEAR		PREVIOUS YEAR	
<b>A. CURRENT LIABILITIES</b>				
1. Acceptances	-	-	-	-
2. Claims Payable	-	-	-	-
3. Statutory Liabilities:				
a. Overdue	-	-	-	-
b. Others	3,917,314			4,311,885
4. Other current liabilities	185,991,807	189,909,121	120,145,951	124,457,836
<b>TOTAL ( A )</b>		<b>189,909,121</b>		<b>124,457,836</b>
<b>B. PROVISIONS FOR</b>				
1. Gratuity		64,068,938		55,490,208
2. Other Provisions for Lease Rent		181		181
3. Accumulated Leave Encashment		45,657,268		38,250,741
4. Electricity		-		734,783
5. Audit fees		1,214,240		1,000,000
6. Dearness Allowance		269,865		269,865
6. Salary		-		-
7. Tax deducted at source		10,929,121		4,060,000
8. FBT		25,949		-
<b>TOTAL ( B )</b>		<b>122,165,562</b>		<b>99,805,778</b>
<b>TOTAL ( A + B )</b>		<b>312,074,683</b>		<b>224,263,614</b>

## SCHEDULE 6 - INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS

(Amount in Rs.)

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



**S S NAYYAR**  
General Manager (APEDA)



**SAMIDHA GUPTA**  
Dy. General Manager (APEDA)

# AGRICULTURAL AND PROCESSED FOOD PRODUCTS EXPORT DEVELOPMENT AUTHORITY

## SCHEDULES FORMING PART OF BALANCE SHEET AS AT MARCH 31, 2021

### SCHEDULE 5 - FIXED ASSETS

(Amount in Rs.)

PARTICULARS	RATE	GROSS BLOCK				DEPRECIATION			NET BLOCK			
		Cost as on 01.04.2020	Additions to assets before 30.09.2020	Additions to assets after 30.09.2020	Deductions during 2020-21	Costs as on 31.03.2021	Depreciation up to 01.04.2020	Addition during the year	On deduction/adjustment during the year	Total up to the year-end	Current Year as on 31.03.2021	Previous Year as on 31.03.2020
<b>LAND &amp; BUILDINGS:</b>												
a. On freehold land	10%	-	-	-	-	-	-	-	-	-	-	-
b. On leasehold Building, Delhi *		228,040,676	-	-	-	228,040,676	193,823,460	3,421,722	-	197,245,182	30,795,493	34,217,216
c. Delhi Guest House Flats / premises		9,308,962	-	-	-	9,308,962	4,903,014	440,595	-	5,343,608	3,965,353	4,405,948
d. Guwahati office building		28,933,565	6,976,946	-	-	35,910,511	14,063,431	2,184,708	-	16,248,139	19,662,372	14,870,134
e. Mumbai office building		9,071,000	-	-	-	9,071,000	7,845,643	122,536	-	7,968,179	1,102,821	1,225,357
f. Bangalore office building		44,555,480	-	-	-	44,555,480	14,310,142	3,024,534	-	17,334,676	27,220,804	30,245,338
g. Leasehold Land, Modipuram		1	-	-	-	1	-	-	-	-	1	1
<b>PLANT MACHINERY &amp; EQUIPMENTS</b>	15%	17,702,511	-	-	-	17,702,511	10,642,932	1,058,937	-	11,701,869	6,000,642	,059,579
<b>VEHICLES</b>	15%	3,223,253	-	-	-	3,223,253	2,717,722	75,830	-	2,793,552	429,701	505,531
<b>FURNITURE &amp; FIXTURES</b>	10%	5,436,469	-	348,573	-	5,785,042	2,905,740	270,502	-	3,176,241	2,608,801	2,530,729
<b>OFFICE EQUIPMENT</b>	15%	19,924,055	24,018	820,501	-	20,768,574	13,391,366	1,045,044	-	14,436,410	6,332,166	6,532,689
<b>COMPUTER PERIPHERALS</b>	40%	20,119,271	1,108,970	566,886	-	21,795,127	19,383,787	851,159	-	20,234,946	1,560,181	735,484
<b>SOFTWARE</b>	40%	1,235,418	-	-	-	1,235,418	1,134,633	40,314	-	1,174,947	0,470	100,785
<b>TOTAL OF CURRENT YEAR (A)</b>		<b>387,550,661</b>	<b>8,109,934</b>	<b>1,735,960</b>	<b>-</b>	<b>397,396,555</b>	<b>285,121,870</b>	<b>12,535,881</b>	<b>-</b>	<b>297,657,748</b>	<b>99,738,806</b>	<b>102,428,792</b>
<b>LESS: DEPRECIATION FROM CAPITAL RESERVE (B) (**10%)*</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,607,743</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL OF CURRENT YEAR APEDA (A-B)</b>		<b>387,550,661</b>	<b>8,109,934</b>	<b>1,735,960</b>	<b>-</b>	<b>397,396,555</b>	<b>285,121,870</b>	<b>10,928,138</b>	<b>-</b>	<b>297,657,748</b>	<b>99,738,806</b>	<b>102,428,792</b>
<b>TOTAL OF PREVIOUS YEAR (C)</b>		<b>385,729,230</b>	<b>428,164</b>	<b>1,408,267</b>	<b>15,000</b>	<b>387,550,661</b>	<b>272,555,819</b>	<b>12,566,051</b>	<b>-</b>	<b>285,121,870</b>	<b>102,428,792</b>	<b>113,173,412</b>
<b>LESS: DEPRECIATION FROM CAPITAL RESERVE (D)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,855,199</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL OF PREVIOUS YEAR (C-D)</b>		<b>385,729,230</b>	<b>428,164</b>	<b>1,408,267</b>	<b>15,000</b>	<b>387,550,661</b>	<b>272,555,819</b>	<b>10,710,852</b>	<b>-</b>	<b>285,121,870</b>	<b>102,428,792</b>	<b>113,173,412</b>

\* 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 (APEDA)



**SAMIDHA GUPTA**  
Dy. General Manager (APEDA)

## SCHEDULE 7 - CURRENT ASSETS, LOANS, ADVANCES

(Amount in Rs.)

	CURRENT YEAR		PREVIOUS YEAR	
<b>A. CURRENT ASSETS</b>				
1. Sundry Debtors (Details are in grouping 5)		-		-
2. Cash balances in hand ( including cheques/ drafts etc) (Details are in grouping 1)		14,640		12,381
3. Bank balances				
a. With Scheduled banks: (Details are in grouping 6)				
- On current accounts		72,199,392		449,382,290
- On Deposit Accounts ( including margin money)		1,694,216,705		1,211,592,577
- On Saving accounts		-		-
		1,766,416,097		1,660,974,867
		1,766,430,737		1,660,987,247
<b>B. LOANS, ADVANCES AND OTHER ASSETS</b>				
1. Loans:				
a. Staff (Details are in grouping 2)		3,713,164		3,927,703
b. Other Entities engaged in activities/ objectives similar to that of the Entity		-		-
c. Other ( Specify)		- 3,713,164		3,927,703
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)		45,341,224		44,271,934
c. Security Deposits (Details are in grouping 4)		2,746,693		2,746,693
		48,087,917		47,018,627
3. Income Accrued:				
(a) (i) On investments from Earmarked/ Endowment Fund		-		-
(ii) On investments - others		21,197,742		31,174,395
(iii) On investments in FD's of BDF & WDF		21,197,742		31,174,395
4. Claims Receivable against Funds		-		-
<b>TOTAL ( B )</b>		<b>72,998,824</b>		<b>82,120,725</b>
<b>TOTAL ( A + B )</b>		<b>1,839,429,561</b>		<b>1,743,107,972</b>



**S S NAYYAR**  
General Manager (APEDA)



**SAMIDHA GUPTA**  
Dy. General Manager (APEDA)

## AGRICULTURAL AND PROCESSED FOOD PRODUCTS EXPORT DEVELOPMENT AUTHORITY

### SCHEDULES FORMING PART OF INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2021

**SCHEDULE 8 - GRANTS/ SUBSIDIES**

(Amount in Rs.)

	CURRENT YEAR		PREVIOUS YEAR	
<b>(Irrevocable grants and subsidies received)</b>				
1. Central Government				
Planned expenditure (See Note-1 below)	836,000,000		736,350,000	
Non planned expenditure	-		-	
		836,000,000		736,350,000
2. State Government (s)	-	-	-	-
3. Government Agencies	-	-	-	-
4. Institutions/ Welfare Bodies	-	-	-	-
5. International Organisations	-	-	-	-
6. Others	-	-	-	-
<b>TOTAL</b>		<b>836,000,000</b>		<b>736,350,000</b>

**SCHEDULE 9 - FEES / SUBSCRIPTIONS**

(Amount in Rs.)

	CURRENT YEAR		PREVIOUS YEAR	
1. Registration Fees		52,164,938		43,755,051
2. Annual fees/subscriptions		-		-
3. Seminar/programme fees		-		-
4. Consultancy fees		-		-
5. Processing fees for registration of contracts for export of Basmati Rice (RCAC)		80,255,816		79,157,774
<b>TOTAL</b>		<b>132,420,754</b>		<b>122,912,825</b>

**SCHEDULE 10 - INCOME FROM ROYALTY, PUBLICATIONS, ETC.**

(Amount in Rs.)

	CURRENT YEAR		PREVIOUS YEAR	
Income from publications			-	-
<b>TOTAL</b>		-		-



**S S NAYYAR**  
General Manager (APEDA)



**SAMIDHA GUPTA**  
Dy. General Manager (APEDA)

**SCHEDULE 11 - INTEREST EARNED**
**(Amount in Rs.)**

	CURRENT YEAR		PREVIOUS YEAR	
1. On Term Deposits:				
a. With Scheduled Banks		66,243,682		71,630,133
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
b. Others				
4. Interest on Debtors and Other receivables				
<b>TOTAL</b>		<b>66,243,682</b>		<b>71,721,030</b>

Note: Tax deducted at source as per 26AS is Rs. 3,38,559.00 for F/Y 2020-2021

**SCHEDULE 12 - OTHER INCOME**
**(Amount in Rs.)**

	CURRENT YEAR		PREVIOUS YEAR	
1. Profit on sale/disposal of assets		-		-
a. Owned assets				
b. Assets acquired out of grants, or received free of cost				
2. Export incentives realized				
3. Fees for Miscellaneous Services		50,085,383		64,070,690
4. Miscellaneous Income-				-
a. Exp. Written Off		-		-
<b>TOTAL</b>		<b>50,085,383</b>		<b>64,070,690</b>


**S S NAYYAR**  
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 Dy. General Manager (APEDA)

**SCHEDULE 13 - ESTABLISHMENT EXPENSES****(Amount in Rs.)**

	CURRENT YEAR		PREVIOUS YEAR	
a. Salaries and wages		61,306,350		62,560,717
b. Allowances and Bonus (Details are in grouping 7)		36,738,418		35,897,124
c. Contribution to Provident Fund		9,360,359		6,397,751
d. Contribution to Other fund (specify)				
e. Staff Welfare Expenses		634,060		539,503
f. Expenses on Employees' Retirement & Terminal Benefits (Details are in grouping 8)		20,696,097		10,770,202
g. Administrative charges		13,791,043		10,009,176
h. Honourarium		8,000		112,910
<b>TOTAL</b>		<b>142,534,327</b>		<b>126,287,383</b>

**SCHEDULE 14 - OTHER ADMINISTRATIVE EXPENSES****(Amount in Rs.)**

	CURRENT YEAR		PREVIOUS YEAR	
a. Electricity and Power		2,801,577		4,379,959
b. Insurance		42,147		35,987
c. Repair and Maintenance (Details are in grouping 9)		4,903,927		3,862,013
d. Rent, Rates and Taxes		1,076,354		909,311
e. Postage, Telephone and Communication Charges (Details are in grouping 10)		1,212,520		1,176,932
f. Printing and Stationery		1,530,237		2,169,333
g. Travelling and Conveyance Expenses (Details are in grouping 11)		10,383,001		13,277,281
h. Newspaper Expenses		218,785		249,225
i. Expenses on Meeting & Fees		1,135,936		3,932,781
j. Auditors Remuneration		300,000		350,000
k. Computer consumables		259,304		276,177
l. Legal & Professional Charges		565,857		3,231,415
m. Photocopy Charges		30,215		103,223
n. Advertisement expenses		-		53,105
o. Misc expenses		5,026,982		636,823
p. Office Expenses		2,835,155		1,276,244
q. Security Charges		2,815,430		2,469,941
r. Expenses on Swachh Bharat Abhiyan		-		15,640
<b>TOTAL</b>		<b>35,137,426</b>		<b>38,405,390</b>



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**SCHEDULE 15 - EXPENDITURE ON GRANTS, SUBSIDIES ETC.**

(Amount in Rs.)

	CURRENT YEAR		PREVIOUS YEAR	
Subsidies given to Institutions/ Organisations				
Transport assistance	244,101,547		314,625,169	
Development of Infrastructure	374,610,202		206,458,309	
Market Development	108,574,415		131,819,356	
Quality Control system	69,900,041		29,467,727	
North East Development Fund (NER)	29,262,285		54,019,202	
Agri Export Policy (AEP)	10,000,000		-	736,389,763
<b>TOTAL</b>		<b>836,448,490</b>		<b>736,389,763</b>

**SCHEDULE 16 - FINANCIAL CHARGES**

(Amount in Rs.)

	CURRENT YEAR		PREVIOUS YEAR	
Bank Charges		25,782		22,588
<b>TOTAL</b>		<b>25,782</b>		<b>22,588</b>



**S S NAYYAR**  
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## GROUPINGS FORMING PART OF BALANCE SHEET AS AT MARCH 31, 2021

### GROUPING 1 - CASH BALANCES

(Amount in Rs.)

	CURRENT YEAR		PREVIOUS YEAR	
Guwahati office		521		521
Delhi		3,186		3,186
Mumbai		228		508
Bangalore		10,006		6,888
Hyderabad		248		1,278
Varansi		451		-
<b>TOTAL</b>		<b>14,640</b>		<b>12,381</b>

### GROUPING 2 - ADVANCES TO STAFF

(Amount in Rs.)

	CURRENT YEAR		PREVIOUS YEAR	
Travelling		41,499		13,093
House Building		627,897		371,748
Motor Vehicle		21,195		38,607
Computer		167,023		332,571
Miscellaneous		621,290		812,575
LTC		428,977		296,363
Medical		624,245		453,889
Foreign Exchange		1,181,038		1,608,857
<b>TOTAL</b>		<b>3,713,164</b>		<b>3,927,703</b>



**S S NAYYAR**  
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## GROUPINGS FORMING PART OF BALANCE SHEET AS AT MARCH 31, 2021

**GROUPING 3 - RECEIVABLES**
**(Amount in Rs.)**

	CURRENT YEAR		PREVIOUS YEAR	
TDS - Deducted from WDF		244,233		244,233
TDS - Deducted from STD		12,610,384		10,685,642
TDS Receivables (2017-18)		55,974		55,974
TDS Receivables (2018-19)		6,558,756		6,558,756
TDS Receivables (2019-20)		3,138,792		3,259,711
TDS Receivables (2020-21)		459,075		-
FBT Refundable		25,949		25,949
Recoverable from Air India		17,786		17,786
Recoverable from Delegations		1,147,572		1,147,572
Service Tax Receivable (2016-17)		7,914,350		7,914,349
Flex Foods Ltd.		90,457		90,457
Indian oil seeds and produce export promotion council		62,389		62,389
Salary Contract Payable		38,579		38,585
Salary Payable		54,258		54,319
Reliable fresh		148,445		148,445
Receivable from ITPO		1,027,661		1,027,661
Receivable From Aieria		25,000		3,500,000
Receivable From EPFO		3,893,426		3,893,426
GST Receivables		7,652,305		5,034,078
PricewaterhouseCoopers Private Limited		31,857		31,857
Dr. Bir Singh Negi		17,820		17,820
Haldi Ram Snacks Pvt. Ltd.,		69,405		69,405
Bikanerwala Foods Pvt. Ltd.		35,389		35,389
PM Care Fund-Covid 19		-		200,000
Rent Residential		-		8,131
Indian Agro Export Pvt Ltd		-		150,000
Dy. Commisisoner HYD		600		-
Federation of Indian Chambers of Commerce & Industry (FICCI)		15,000		-
Punith Kumar		3,333		-
Rajib Santoki		763		-
Shubham Rai		1,667		-
<b>TOTAL</b>		<b>45,341,224</b>		<b>44,271,934</b>



**S S NAYYAR**  
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Dy. General Manager (APEDA)

**GROUPING 4 - SECURITY DEPOSITS****(Amount in Rs.)**

	CURRENT YEAR		PREVIOUS YEAR	
Telephone		367,554		367,554
Telex		55,900		55,900
DAVP		210,000		210,000
Others - AD of Estates / BMS Division		32,505		32,505
Petrol		51,881		51,881
Security deposits receivable		1,928,853		1,928,853
BPCL		100,000		100,000
<b>TOTAL</b>		<b>2,746,693</b>		<b>2,746,693</b>

**GROUPING 5 - SUNDRY DEBTORS****(Amount in Rs.)**

	CURRENT YEAR		PREVIOUS YEAR	
<b>TOTAL</b>		-		-



**S S NAYYAR**  
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**AGRICULTURAL AND PROCESSED FOOD PRODUCTS EXPORT  
DEVELOPMENT AUTHORITY**

**GROUPINGS 6- FORMING PART OF BALANCE SHEET  
AS AT MARCH 31, 2021**

(Amount in Rs.)

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	920,435	-	920,435	1,326,637	-	1,326,637
Canara Bank, Delhi	1,869,101	931,266,937	933,136,038	266,510,649	549,581,248	816,091,897
Canara Bank, Guwahati	239,000	-	239,000	710,773	-	710,773
Canara Bank, Hyderabad	341,323	-	341,323	516,743	-	516,743
Canara Bank, Mumbai	822,055	-	822,055	1,989,484	-	1,989,484
Indian Bank, Delhi	2,326,737	-	2,326,737	2,089,537	-	2,089,537
HDFC Bank, Delhi	14,786,666	70,320,760	85,107,426	27,081,439	42,247,697	69,329,136
HDFC Bank, Hauz Khas, Delhi	31,823,829	215,851,920	247,675,749	142,251,518	42,247,652	184,499,170
State Bank of India, Delhi	2,919,173	476,777,088	479,696,261	6,496,942	577,515,980	584,012,922
United Bank of India, Kolkata	166,611	-	166,611	408,566	-	408,566
HDFC Bank, Varansi	231,399	-	231,399	-	-	-
ICICI Bank, Delhi	15,358,855	-	15,358,855	-	-	-
State Bank of India, Chennai	394,209	-	394,209	-	-	-
<b>TOTAL</b>	<b>72,199,392</b>	<b>1,694,216,705</b>	<b>1,766,416,097</b>	<b>449,382,290</b>	<b>1,211,592,577</b>	<b>1,660,974,867</b>



**S S NAYYAR**  
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Dy. General Manager (APEDA)



## AGRICULTURAL AND PROCESSED FOOD PRODUCTS EXPORT DEVELOPMENT AUTHORITY

### GROUPINGS FORMING PART OF INCOME AND EXPENDITURE AS AT MARCH 31, 2021

#### GROUPING 7 - ALLOWANCES & BONUS

(Amount in Rs.)

	CURRENT YEAR		PREVIOUS YEAR	
Dearness allowance		9,536,801		9,395,005
Overtime allowance		16,764		36,771
Other allowances		13,498,883		13,406,301
Leave travel allowance		659,047		654,674
Transport allowance		4,671,090		4,738,986
Medical reimbursement expenses		6,805,469		5,962,467
Bonus (Adhoc)		687,572		564,480
Tuition fees reimbursement		862,792		1,138,440
<b>TOTAL</b>		<b>36,738,418</b>		<b>35,897,124</b>

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

(Amount in Rs.)

	CURRENT YEAR		PREVIOUS YEAR	
Gratuity		11,377,955		6,646,101
Leave Encashment		9,318,142		4,124,101
<b>TOTAL</b>		<b>20,696,097</b>		<b>10,770,202</b>

#### GROUPING 9 - REPAIR & MAINTENANCE

(Amount in Rs.)

	CURRENT YEAR		PREVIOUS YEAR	
Office premises		3,081,650		1,702,129
Office equipment		472,006		1,299,360
Computers & Computer Peripherals		1,066,261		173,071
APEDA Guest House, Delhi		164,181		29,570
Staff Car		119,829		657,883
<b>TOTAL</b>		<b>4,903,927</b>		<b>3,862,013</b>



**S S NAYYAR**  
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**GROUPING 10 - POSTAGE, TELEPHONE & COMMUNICATION CHARGES**

(Amount in Rs.)

	CURRENT YEAR		PREVIOUS YEAR	
Office Telephone charges		795,401		897,890
Residential Telephone charges		277,128		80,793
Postage & Courier		139,991		198,249
<b>TOTAL</b>		<b>1,212,520</b>		<b>1,176,932</b>

**GROUPING 11 - TRAVELLING & CONVEYANCE**

(Amount in Rs.)

	CURRENT YEAR		PREVIOUS YEAR	
Travel fare (Domestic)		2,094,575		4,293,683
Conveyance		2,366,426		1,706,163
Tours and Travel Exp.		5,922,000		7,277,435
<b>TOTAL</b>		<b>10,383,001</b>		<b>13,277,281</b>



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## AGRICULTURAL AND PROCESSED FOOD PRODUCTS EXPORT DEVELOPMENT AUTHORITY

### ADDITIONAL GROUPINGS FORMING PART OF BALANCE SHEET AS AT MARCH 31, 2021

#### 1. SALARIES & WAGES

(Amount in Rs.)

	CURRENT YEAR	PREVIOUS YEAR
Basic Salary	56,104,548	57,406,159
Salary Contract	5,201,802	5,154,558
<b>TOTAL</b>	<b>61,306,350</b>	<b>62,560,717</b>

#### 2. STATUTORY LIABILITIES

(Amount in Rs.)

	CURRENT YEAR	PREVIOUS YEAR
Employees Contribution to EPF	808,732	1,641,003
TDS Employees	1,060,179	875,550
TDS contract	76,008	67,464
TDS rent	476,806	1,098,343
TDS professional	1,495,590	629,525
<b>TOTAL</b>	<b>3,917,314</b>	<b>4,311,885</b>

#### 3. OTHER CURRENT LIABILITIES

(Amount in Rs.)

	CURRENT YEAR	PREVIOUS YEAR
Sundry Creditors Others:		
EMD (Deposit)	1,100,000	1,300,000
Basmati Export Development Foundation (BEDF)	8,223,626	22,984,242
Catalyst Solutions	421,974	421,974
GIS	36,977	32,411
National Research Centre on Pig	255,095	255,095
Mrs. Bectors Food Specialities Ltd.	427,282	427,282
Atharva International	748,719	748,719
Vaachi International Pvt. Ltd.,	441,576	441,576
Sardar Vall Pt. Univst. Of Agl Lessor	158	158
License Fees	19,110	12,740
LIC-SSS	10,138	13,411
6th P. Marketing	176,070	176,070
EMD-(FASAR)-Yes Bank	100,000	100,000
EMD-Falcon Exhibition	100,000	200,000
EMD Seventy Seven	36,000	236,000
Arvind Ltd.	-	115,999
C.I. Infotech Pvt. Ltd.	-	420,682

EMD-6th P Marketing	-	200,000
India Trade Promotion Organisation (ITPO)	54,000	-
Rent Residential	2,769	-
Kamla Translation Agency	600	-
Kool Planet Enterprises	128,999	-
Manish Trader	265,923	-
Prem Infotech	30,000	-
Satya Sai Agencies	36,000	-
Mahalaxmi Stationery Mart	17,250	-
Thangham Ramchandram	12,883	-
Uttam Sales	79,552	-
Bhavishya Printer	22,990	-
Kalpana Graphics	28,100	-
TDS on FDs payable to BEDF	1,900,158	-
Other Liabilities:		-
Apeda Employees Credit & Thrift Society	533,927	1,026,856
Refundable to MOC & I	169,835,899	90,086,704
Security Deposit Payable	946,032	946,032
<b>TOTAL</b>	<b>185,991,807</b>	<b>120,145,951</b>

#### 4. FEES FOR MISCELLANEOUS SERVICES

(Amount in Rs.)

	CURRENT YEAR	PREVIOUS YEAR
Misc. Receipt	370,272	-
Accreditation Fee	2,032,203	2,811,864
General Receipt	120,462	23,260,881
Lab Recognition	-	300,000
Meat Plant	43,000	942,040
Right To Information	600	530
Sugar (Import)	5,993,764	1,802,418
Surveillance Fees	2,303,390	2,855,085
Processing Fees (5%)	35,333,294	27,968,405
Misc. Receipt-Organic	2,542,635	-
Registration Fees-Pork	50,000	-
NPOP Fee	1,295,763	3,768,645
Peanuts	-	110,822
HACCP Regn. Fee	-	250,000
<b>TOTAL</b>	<b>50,085,383</b>	<b>64,070,690</b>



**S S NAYYAR**  
General Manager (APEDA)



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## AGRICULTURAL AND PROCESSED FOOD PRODUCTS EXPORT DEVELOPMENT AUTHORITY

### RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 2021

(Amount in Rs.)

RECEIPTS	CURRENT YEAR	PREVIOUS YEAR	PAYMENTS	CURRENT YEAR	PREVIOUS YEAR
<b>Opening Balances b/f:</b>			<b>Expenses:</b>	-	-
Cash in hand	12,381	10,912	Establishment & Administrative expenses	12,466,381	16,552,959
<b>Bank Balances</b>			Bank charges	25,782	22,588
in current accounts	449,382,290	445,123,859			
in deposits accounts	-	-	<b>Payments against funds for various</b>		
in saving bank accounts	-	-	<b>projects:</b>		
			Transport assistance	244,101,547	314,625,169
<b>Grants Received:</b>			Development of infrastructure	374,610,202	206,458,309
From Government of India			Market Development	108,574,415	131,819,356
for plan schemes	836,000,000	736,350,000	Quality Control system	69,900,041	29,467,727
for non plan expenses	-	-	North East Development Fund (NER)	29,262,285	54,019,202
for Specific funds (EARMARKED)	-	-	Agri Export Policy (AEP)	10,000,000	-
for specific fund (capital assets)	-	-			
			Out of earmarked/ Endow. Fund	-	-
<b>Interests on Investments from</b>			Decrease in Current Liabilities	61,192,980	117,060,226
Earmarked/ Endowment fund	-	-			
Own funds	-	-	Purchase of fixed assets	9,845,894	1,836,431
<b>Interest Received on:</b>			Payments against specific grant/ funds		
Bank deposits including FDs	6,212,528	7,543,856	Payment against unutilised grant	-	-
Loans and advances etc.	-	-			
			<b>Other Payments:</b>		
<b>Income:</b>			Advances/ loan to staff	206,349	784,234
Processing fees for registration of contracts of Rice (RCAC)	109,530,212	122,490,944	Payment for outstanding liabilities	-	-

RECEIPTS	CURRENT YEAR	PREVIOUS YEAR	PAYMENTS	CURRENT YEAR	PREVIOUS YEAR
Registration fees (RCMC)	52,346,338	44,021,311	Other deposit & current assets	-	-
Miscellaneous Receipts (other fees)	14,785,564	36,117,285	Expenditure (MAI Grant)	-	11,247,515
			Fixed Deposits Made	622,300,000	240,000,000
<b>Project Receipts:</b>					
Development of infrastructure	-	-	<b>Statutory Liabilities:-</b>		
Market Development	1,835,586	100,558,558	Service Tax	-	-
Others (From Secretary Spices)	25,043,783	17,960,000	TDS	11,593,746	14,736,415
			EPF	12,027,021	9,643,716
<b>Other Receipts:</b>			GST	35,905,914	28,673,512
Receipts from staff against loans	522,218	4,071,434			
<b>Receipts from debtors</b>	-	69,328,111	<b>Staff Welfare Exp:-</b>		
Receipts from Invokation of BG	40,000,000	-	Salary Permanent Employees	61,769,169	62,909,754
Sale of Old News Papers	-	-	Salary Contract	3,813,008	3,761,302
Sale of Fixed Assets	-	15,000	Employees Credit & Theft Society	4,525,982	3,793,019
EMD (Deposit)	-	550,000			
Other Deposits	-	-	Other Direct & Indirect Expenses	-	-
MAI Grant	-	14,409,904			
			<b>By Closing Balance:</b>		
Increase in other current liabilities	-	-	Cash in hand	14,640	12,381
Fixed Deposits Matured	208,663,849	98,254,932	Balances with Bank		
Deductions from payments to staff/ other parties	-	-	in Current accounts	72,199,392	449,382,290
			in Deposit accounts		
			in saving bank accounts		
<b>TOTAL</b>	<b>1,744,334,748</b>	<b>1,696,806,105</b>	<b>TOTAL</b>	<b>1,744,334,748</b>	<b>1,696,806,105</b>



**S S NAYYAR**  
General Manager (APEDA)



**SAMIDHA GUPTA**  
Dy. General Manager (APEDA)

## DETAILED NOTE ON NON PLAN EXPENDITURE

FOR THE YEAR 2020-21 IN COMPARISON TO  
LAST FINANCIAL YEAR (2019-20)

(Amount in Rs./Laks)

Expenditure Head	Expenditure during 2019-20	Expenditure during 2020-21	% Increase/Decrease	Reason for Increase/Decrease
Allowances & Bonus	358.97	367.38	2.34	Increase due to increase in Dearness Allowance rate Medical Reimbursement and Bonus.
Contribution to Provident Fund	63.98	93.60	46.31	Increase due to increase in employees benefits.
Expenses on Employees retirement and terminal benefits	107.70	206.96	92.16	Increase due to increase in terminal benefits and increase in annual increment.
Electricity & Power	43.80	28.02	-36.04	Decrease due to less power consumption.
Repairs & Maintenance	38.62	49.04	26.98	Increase is due to high cost of repair charges as per the normal practice
Rent, Rates & Taxes	9.09	10.76	18.37	Increase due to revised rent charges.
Postage, Telephone & Communication Charges	11.77	12.13	3.02	Increase due to increase in number of postal items
Travelling & Conveyance	132.77	103.83	-21.80	Decrease due to less market promotion activities
Newspapers, Books & periodicals	2.49	2.19	-12.21	Decrease is due to less purchase of books and periodicals
Expenses on meeting & participation fees/charges	39.33	11.36	-71.12	Decrease due to holding of Video Conference Meetings due to covid.
Legal and professional charges	32.31	5.66	-82.49	Decrease due to less number of Legal cases & opinion taken during the year
<b>Total</b>	<b>840.85</b>	<b>890.93</b>	<b>5.96</b>	



**S S NAYYAR**  
General Manager (APEDA)



**SAMIDHA GUPTA**  
Dy. General Manager (APEDA)

**PROFIT RECONCILIATION STATEMENT FOR THE F/Y 2020-2021**

(Amount in Rs.)

Schedule No.	Head	Current year	Previous Year	Difference	Effect on Current Year Profit
8	GRANTS/ SUBSIDIES	836,000,000	736,350,000	99,650,000	Increase
9	FEES / SUBSCRIPTIONS	132,420,754	122,912,825	9,507,929	Increase
10	INCOME FROM ROYALTY	0	0	-	-
11	INTEREST EARNED	66,243,682	71,721,030	(5,477,348)	Decrease
12	OTHER INCOME	50,085,383	64,070,690	(13,985,307)	Decrease
13	ESTABLISHMENT EXPENSES	142,534,327	126,287,383	(16,246,944)	Decrease
14	OTHER ADMINISTRATIVE EXPENSES	35,137,426	38,405,390	3,267,964	Increase
15	EXPENDITURE ON GRANTS, SUBSIDIES ETC.	836,448,490	736,389,763	(100,058,727)	Decrease
16	FINANCIAL CHARGES	25781.88	22588.35	(3,194)	Decrease
	PRIOR PERIOD INCOME	2,072,847	-	2,072,847	Increase
	PRIOR PERIOD EXPENDITURE	8,945,228	7,758,590	(1,186,638)	Decrease
5	DEPRECIATION	10,928,138	10,710,852	(217,286)	Decrease
	NET EFFECT ON PROFITS			(22,676,704)	Decrease
	NET PROFITS AS PER P&L A/C	52,803,274	75,479,978	(22,676,703)	Decrease



**S S NAYYAR**  
General Manager (APEDA)



**SAMIDHA GUPTA**  
Dy. General Manager (APEDA)



## 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, and direct expenses (excluding duties and taxes) 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.

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.



**S S NAYYAR**  
General Manager (APEDA)



**SAMIDHA GUPTA**  
Dy. General Manager (APEDA)

**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.

**10) RETIREMENT BENEFITS**

Provision of Gratuity and Leave Encashment has been made on the basis of certified actuarial valuation report. 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.



**S S NAYYAR**  
General Manager (APEDA)



**SAMIDHA GUPTA**  
Dy. General Manager (APEDA)

## 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	NIL	NIL
Letters of Credit opened by bank on behalf of APEDA	NIL	NIL
Bills discounted with banks	NIL	NIL
Disputed demands in respect of-		
Income Tax /TDS*	NIL	Rs. 22.55 Lakhs
Municipal Tax	NIL	NIL
Service Tax **	Rs.8.85 crore	Rs.8.85 crore
GST**	---	---
**Departmental Service Tax/GST audit is under process		
*Refund of <b>Rs. 20,78,246</b> for A/Y 2017-2018 is pending with Income Tax Department wide Assessment Order no. ITBA/AST/S/143(3)/2019-20/1021510998(1) dated 02.12.2019.		
Claims from parties for non execution orders, but contested by APEDA	NIL	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 (APEDA)



**SAMIDHA GUPTA**  
Dy. General Manager (APEDA)

**4. CURRENT ASSETS, LOANS AND ADAVANCES**

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**

- a) The income of APEDA is exempted from Income tax u/s 10(29A)(f) of the Income Tax Act,1961 and therefore, provision for income tax has not been made.
- b) Departmental Service Tax/GST audit is under process.
- c) APEDA has collected and paid Goods & Service Tax (GST) during the financial year 2020-21 on regular basis. GST Returns have been filed as per GST laws.
- d) 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	NIL	NIL
Raw materials and components (Including in transit)	NIL	NIL
Capital goods	NIL	NIL
Stores Spares and Consumables	NIL	NIL

**Expenditure in foreign currency:**

Remittances and Interest to Financial Institutions/ Banks in Foreign Currency	NIL	NIL
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**S S NAYYAR**  
General Manager (APEDA)



**SAMIDHA GUPTA**  
Dy. General Manager (APEDA)



## Other Expenditure:

Promotion Activities (Including visits of delegations, foreign Travels)	Rs.1,37,007	Rs.5,59,24,071
Legal and Professional Expenses	NIL	NIL
Books and Literature	NIL	NIL
Infrastructure Dev. Capital Project	NIL	NIL
<b>Earnings:</b>	NIL	NIL
Value of Exports on FOB basis		

**7. Corpus/Capital Fund Adjustment-Net Amount Rs.4,53,75,000.00 Rs. 1,88,65,579.14**

During F/Y 2020-21, Corpus/Capital Fund has been adjusted by the following amounts:

- Rs.69,76,946 being the amount capitalized in Fixed Asset-Guwahati Building and Rs.69,76,946 being the amount shown refundable to MOC & I.
- Rs.34,75,000 being the amount received from AIREA which was credited in Plan Expenditure in 2019-20, now adjusted.
- Rs.4,19,00,000 being the amount shown refundable to MOC & I as per HM No. 18 issued during F/Y 2019-20.

**8. Prior Period Income Rs.20,72,847.00 NIL**

- Rs.62,345 being the amount of GST not booked in F/Y 2019-20, now booked and claimed.
- Rs.19,24,742 being the amount TDS for the F/Y 2016-17 which was not booked earlier, now booked in accordance with HM-04 issued in F/Y 2019-20.
- Rs.85,760 being the amount of excess provision made on account of audit fees for CAG audit, now reversed.



**S S NAYYAR**  
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**SAMIDHA GUPTA**  
Dy. General Manager (APEDA)

## 9. Prior Period Expenses

**Rs.89,45,228.00**

**Rs.77,58,590.00**

- Rs.25,949 being the provision made for FBT in accordance with HM-03 issued in F/Y 2019-20.
  - Rs.1,50,000 being the amount receivable from Indian Agro Export Pvt. Ltd, now written off as per HM-12 issued in F/Y 2019-20.
  - Rs.68,69,121 being the amount of provision created for the F/Y 2015-16.
  - Rs.19,00,158 being TDS on FDs payable to BEDF, not booked in earlier now booked in accounts.
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. During F/Y 2020-21, Rs.2,50,43,783.00 has been received from SECRETARY SPICES (SPICE BOARD) and the same has been shown as refundable to MOC & I.

## 12. Current Liabilities and Provisions:

**Current Year    Previous Year**

Provision for Remuneration to Auditors:  
Audit Fees (IAAD)

Rs.3,00,000

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 (APEDA)



**SAMIDHA GUPTA**  
Dy. General Manager (APEDA)

## BASMATI EXPORT DEVELOPMENT FOUNDATION

### STATEMENT OF AFFAIRS FOR THE YEAR ENDED AS ON 31st MARCH 2021

(Amount in Rs.)

PARTICULARS	SCHEDULE	AMOUNT AS AT 31.03.2021	AMOUNT AS AT 31.03.2020
<b><u>CORPUS FUND</u></b>			
From Basmati Export Development Fund	I	269,282,310.85	291,500,762.97
<b>TOTAL LIABILITIES</b>		<b>269,282,310.85</b>	<b>291,500,762.97</b>
APPLICATION OF FUNDS			
<b><u>FIXED ASSETS</u></b>			
As per Scheduled Attached	II	66,496,155.14	36,412,838.33
<b><u>CURRENT ASSET LAONS &amp; ADVANCES</u></b>			
Current Assets	III	216,747,265.87	252,470,835.64
Loan & Advances	IV	3,536,249.00	3,410,145.00
	(A)	220,283,514.87	255,880,980.64
<b><u>CURRENT LIABILITIES</u></b>			
Other current liabilities	V	17,331,441.16	627,138.00
Loan & Advances payable	VI	165,918.00	165,918.00
<b>Total Current Liabilities</b>	<b>(B)</b>	<b>17,497,359.16</b>	<b>793,056.00</b>
<b>Net Current Asset</b>	<b>(A)-(B)</b>	<b>202,786,155.71</b>	<b>255,087,924.64</b>
<b>TOTAL ASSETS</b>		<b>269,282,310.85</b>	<b>291,500,762.97</b>
Accounting Policies and Noter on Accounts	VII		



**D.D.K. SHARMA**  
Director (BEDF)



**S S NAYYAR**  
General Manager (APEDA)

## BASMATI EXPORT DEVELOPMENT FOUNDATION

### INCOME & EXPENDITURE FOR THE YEAR ENDED 31.03.2021

(Amount in Rs.)

EXPENDITURE	AMOUNT AS AT 31.03.2021	AMOUNT AS AT 31.03.2020	INCOME	AMOUNT AS AT 31.03.2021	AMOUNT AS AT 31.03.2020
<b>LAB AND FARM EXPENSES</b>					
OPENING STOCK	4,520,593.00	4,255,166.00	Sale of Seeds, Paddy, Rice & Wheat	9,346,796.00	21,344,046.00
Purchase of Breeder, Fertilizers	4,423,570.00	4,439,863.00	Income From RCAC Fees	44,941,116.88	-
DNA Testing fees	253,564.00	736,434.50	DNA & Quality Testing Fee	585,000.00	9,071,816.00
Telephone Expenses	45,164.00	79,009.00	Interest on IT Refund	-	5,894.00
Labour Expenses	1,314,372.00	1,115,601.00	Interest on Fixed Deposits	14,896,471.51	13,070,013.00
Repair & Maintenance	1,439,777.00	2,239,522.00	Interest on Saving Bank Account	79,736.00	158,055.00
Electricity Charges	1,717,775.00	1,817,346.00	Misc. Receipts	-	1,019,357.61
Consumables	5,012,108.00	7,049,221.00	Closing Stock	4,467,930.00	4,520,593.00
Petrol Expenses	299,941.00	246,400.00	Excess of Expenditure over Income	18,736,690.12	315,954.52
Office Expenses	546,203.00	452,497.00			
Security Charges	1,994,334.00	1,863,078.00			
Advertisement Expenses	193,156.00	399,263.00			
Internet Charges	177,000.00	203,550.00			
Ploughing Charges	29,926.00	12,023.00			
Workshop, Training and Seminar	3,158,890.00	2,220,181.00			
Certification & Membership Expenses	570,281.00	564,040.00			
Market Development	-	1,000,000.00			
<b>ADMINISTRATION EXPENSES</b>					
Salary & Allowances	12,846,645.00	12,135,848.00			
EPF Contribution	1,025,319.00	224,024.00			
ESI Contribution	31,957.60	8,220.00			
Travelling & Conveyance	610,776.00	1,330,723.00			
Medical Expenses	83,175.00	51,551.00			
Insurance Premium	106,200.00	-			
Staff Welfare Expenses	10,000.00	-			
interest on TDS	437.00	-			
Meeting Expenses	-	4,000.00			
Office Maintenance Expenses	64,331.00	112,285.00			
Bank Charges	22,998.00	55,204.00			
Printing & Stationery	249,040.00	202,963.00			
Professional Consultancy Charges	244,214.00	160,380.00			
Depreciation on Fixed Assets	6,270,201.91	1,140,925.63			
Legal & Processing charges	45,791,792.00	5,386,411.00			
<b>TOTAL</b>	<b>93,053,740.51</b>	<b>49,505,729.13</b>	<b>TOTAL</b>	<b>93,053,740.51</b>	<b>49,505,729.13</b>



**D.D.K. SHARMA**  
Director (BEDF)



**S S NAYYAR**  
General Manager (APEDA)

## BASMATI EXPORT DEVELOPMENT FOUNDATION

### RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH 2021

(Amount in Rs.)

RECEIPTS	AMOUNT AS AT 31.03.2021	AMOUNT AS AT 31.03.2020	PAYMENTS	AMOUNT AS AT 31.03.2021	AMOUNT AS AT 31.03.2020
<b>OPENING BALANCES</b>			<b>LAB AND FARM EXPENSES</b>		
Cash	5,362.61	6,205.00	Purchases of Seeds, Fertilizers	4,423,570.00	4,439,863.00
Bank	2,580,796.87	26,653,350.87	Telephone Expenses	45,164.00	79,009.00
Fixed Deposit	195,903,968.16	26,871,466.16	Labour Expenses	1,314,372.00	1,115,601.00
			Repair & Maintenance	1,439,777.00	2,239,522.00
Sale of Seeds, Paddy, Rice & Wheat	9,346,796.00	21,344,046.00	Electricity Charges	1,717,775.00	1,817,346.00
Income From RCAC Fees	44,941,116.88	-	Lab Consumables	5,012,108.00	7,049,221.00
DNA & Quality Testing Fee	585,000.00	9,071,816.00	Petrol Expenses	299,941.00	246,400.00
Interest on Fixed Deposit	10,306,182.00	13,070,013.00	Office Expenses	546,203.00	452,497.00
Interest on IT Refund	-	5,894.00	Security Charges	1,994,334.00	1,863,078.00
Interest on Saving Bank Account	79,736.00	158,055.00	Advertisement Expenses	193,156.00	399,263.00
Misc. Receipts	-	1,019,357.61	Internet Charges	177,000.00	203,550.00
Received from APEDA-BDF	37,245,857.00	-	Ploughing Charges	29,926.00	12,023.00
Registration fees (RCAC)	22,485,241.00	17,649,820.00	Workshop, Training and Seminar	3,158,890.00	2,220,181.00
NET FUND RECEIVED FROM BDF	-	127,862,095.50	Certification & Membership Expenses	570,281.00	564,040.00
			Market Development	-	1,000,000.00
			DNA Testing fees	253,564.00	736,434.50
			<b>ADMINISTRATIVE EXPENSES</b>		
			Salary and Allowances	12,846,645.00	12,135,848.00
			EPF Contribution	2,109,124.00	-
			ESI Contribution	42,602.00	-
			Professional Consultancy Charges	244,214.00	160,380.00
			Travelling & Conveyance	610,776.00	1,330,723.00
			Meeting Expenses	-	4,000.00
			Office Maintenance Expenses	64,331.00	112,285.00
			Bank Charges	22,998.00	55,204.00
			Printing & Stationery	249,040.00	202,963.00
			Medical Expenses	83,175.00	51,551.00
			Payment of TDS	3,375,290.00	1,428,983.00
			Legal & Processing charges	47,133,434.60	5,386,411.00
			Insurance Premium	106,200.00	-
			Staff Welfare Expenses	10,000.00	-
			<b>CAPITAL AND OTHER EXPENDITURE</b>		
			Computer	196,803.00	-
			Plant & Machinery	26,325,459.00	-
			Lab Equipments	9,586,073.00	43,070.00
			Electrical Equipment	-	70,120.00
			Electrical Fittings	232,460.00	-
			Furniture & Fixture	-	-
			<b>CLOSING BALANCES</b>		
			Cash	6,928.61	5,362.61
			Bank Balance	8,451,467.15	2,580,796.87
			Fixed Deposit	190,606,975.16	195,903,968.16
<b>TOTAL</b>	<b>323,480,056.52</b>	<b>243,909,694.14</b>	<b>TOTAL</b>	<b>323,480,056.52</b>	<b>243,909,694.14</b>



**D.D.K. SHARMA**  
Director (BEDF)



**S S NAYYAR**  
General Manager (APEDA)

## BASMATI EXPORT DEVELOPMENT FOUNDATION

### DETAILS OF FIXED ASSETS AS ON YEAR ENDED 31st MARCH 2021

(Amount in Rs.)

S. No	PARTICULARS	RATE OF DEPRECIATION	GROSS BLOCK AT (AT COST)				DEPRECIATION			NET ASSETS	
			UP TO 31.03.2020	ADDITION/SALE BEFORE 180 DAYS	ADDITION /SALE AFTER 180 DAYS	TOTAL AS ON 31.03.2021	UPTO 31.03.2020	FOR THE YEAR	TOTAL UPTO 31.03.2021	AS ON 31.03.2021	AS ON 31.03.2020
1	FA-COMPUTER	40%	2567354.00	123913.00	72890.00	2764157.00	2506752.35	88383.86	2595136.21	169020.79	60601.65
2	FA-OFFICE EQUIPMENTS	15%	4213558.72			4213558.72	3621634.83	88788.58	3710423.42	503135.30	589718.17
3	FA-FURNITURE & FIXTURES	10%	2668743.00			2668743.00	1632102.89	103664.01	1735766.90	932976.37	1036640.39
4	FA-PLANT & MACHINERY	15%	1375599.00	24291657.00	2033802.00	27701058.00	1204538.95	3821942.71	5026481.65	22674576.35	171060.05
5	FA-LAND & BUILDING	-	29765657.00			29765657.00	-	-	-	29765657.00	29765657.00
6	FA-ELECTRICAL FITTINGS	10%	109148.00		232460.00	341608.00	99430.32	12594.77	112025.08	229582.92	9717.69
7	FA-ELECTRICAL EQUIPMENTS	15%	785553.00			785553.00	644223.40	21199.44	665422.84	130648.16	141329.60
8	FA-LAB EQUIPMENTS	15%	31910449.00	9586076.00		41496525.00	27272334.75	2133628.54	29405963.29	12090568.25	4638113.79
	<b>TOTAL</b>		<b>73,396,061.72</b>	<b>34,001,646.00</b>	<b>2,339,152.00</b>	<b>109,736,859.72</b>	<b>36,981,017.48</b>	<b>6,270,201.91</b>	<b>43,251,219.39</b>	<b>66,496,155.14</b>	<b>36,412,838.33</b>



**S S NAYYAR**  
General Manager (APEDA)



**D.D.K. SHARMA**  
Director (BEDF)

## BASMATI EXPORT DEVELOPMENT FOUNDATION


### SCHEDULE-I DETAILS OF CORPUS FUND

(Amount in Rs.)

PARTICULARS	31.03.2021	31.03.2020
<b>OPENING BALANCE</b>	291,500,762.97	95,952,881.90
RECEIVED DURING THE YEAR		
:-ANNUAL GRANT Received from Apeda	22,485,241.00	40,634,062.00
:-GRANT FOR MACHINE	-	-
Less; Amount Already Received From APEDA in F.Y. 2017-18	25,967,003.00	
	288,019,000.97	136,586,943.90
TRANSFER OF CLOSING BALANCE OF BDF	-	-
NET FUND RECEIVED FROM BDF	-	155,229,773.59
Less: Excess of Expenditure Over Income for the Year	18,736,690.12	315,954.52
Add: Surplus during the year		-
	<b>269,282,310.85</b>	<b>291,500,762.97</b>

### SCHEDULE-III DETAILS OF CURRENT ASSETS

PARTICULARS	31.03.2021	31.03.2020
CASH IN HAND	6,928.61	5,362.61
CASH AT BANK	8,451,467.15	2,580,796.87
FIXED DEPOSITS WITH CANARA BANK	190,606,975.16	195,903,968.16
ADVANCE FOR MEETING AND WORKSHOP	234,285.00	250,000.00
INTEREST ACCRUED ON FIXED DEPOSITS	4,590,407.95	-
CLOSING STOCKS	4,467,930.00	4,520,593.00
TDS OTHER THAN INTEREST	165,646.00	174,646.00
TDS ON SALARY RECEIVABLE	-	84,224.00
APEDA - AMOUNT RECEIVABLE ON RCAC'S (BDF)	-	25,967,003.00
APEDA - AMOUNT RECEIVABLE ON RCAC'S (BEDF)	8,223,626.00	22,984,242.00
	<b>216,747,265.87</b>	<b>252,470,835.64</b>

  
D.D.K. SHARMA  
Director (BEDF)

  
S S NAYYAR  
General Manager (APEDA)

**SCHEDULE-IV DETAILS OF LOANS & ADVANCES-Recoverable in Cash or in Kind**
**(Amount in Rs.)**

PARTICULARS	31.03.2021	31.03.2020
<b>ADVANCE TO STAFF &amp; OTHERS</b>	165,676.00	165,676.00
GAS DEPOSIT	1,100.00	1,100.00
SA MISC CAPT S S. TEOTIA	1,504.00	1,504.00
TELEPHONE SECURITY DEPOSIT	5,000.00	5,000.00
ELECTRICITY SECURITY DEPOSIT	29,700.00	29,700.00
TDS ON FIXED DEPOSIT F.Y 2020-21	1,433,111.00	1,307,007.00
TDS ON FD RECEIVABLE FROM APEDA (BDF)	1,900,158.00	1,900,158.00
	<b>3,536,249.00</b>	<b>3,410,145.00</b>

**SCHEDULE-V OTHER CURRENT LIABILITIES**

PARTICULARS	31.03.2021	31.03.2020
TDS PAYABLE- SALARY	80,861.00	159,224.00
TDS PAYABLE- CONTRACTOR	21,678.00	4,014.00
TDS PAYABLE- PROFESSIONAL	1,499,325.00	148,032.00
SUNDRY CREDITORS	15,541,431.16	13,027.00
ESI CONTRIBUTION	3,490.00	6,748.00
EPF CONTRIBUTION	183,867.00	295,304.00
OUTSTANDING EXPENSES	789.00	789.00
	<b>17,331,441.16</b>	<b>627,138.00</b>

**SCHEDULE-VI LOAN & ADVANCES PAYABLE**

PARTICULARS	31.03.2021	31.03.2020
EARNEST MONEY	50,000.00	50,000.00
WAVE SPHERE GULMOHAR ENCLAVE	115,918.00	115,918.00
	<b>165,918.00</b>	<b>165,918.00</b>


**D.D.K. SHARMA**  
 Director (BEDF)


**S S NAYYAR**  
 General Manager (APEDA)





# **Agricultural and Processed Food Products Export Development Authority**

(Ministry of Commerce & Industry, Government of India)

Address: 3<sup>rd</sup> Floor, NCUI Building 3, Siri Institutional Area,  
August Kranti Marg, (Opp. Asiad Village), New Delhi - 110 016, India  
Phone: 91-11-20867007, 20867008, 20863919, 26850301, 41486013  
E-mail: [headq@apeda.gov.in](mailto:headq@apeda.gov.in) • Website: [www.apeda.gov.in](http://www.apeda.gov.in)