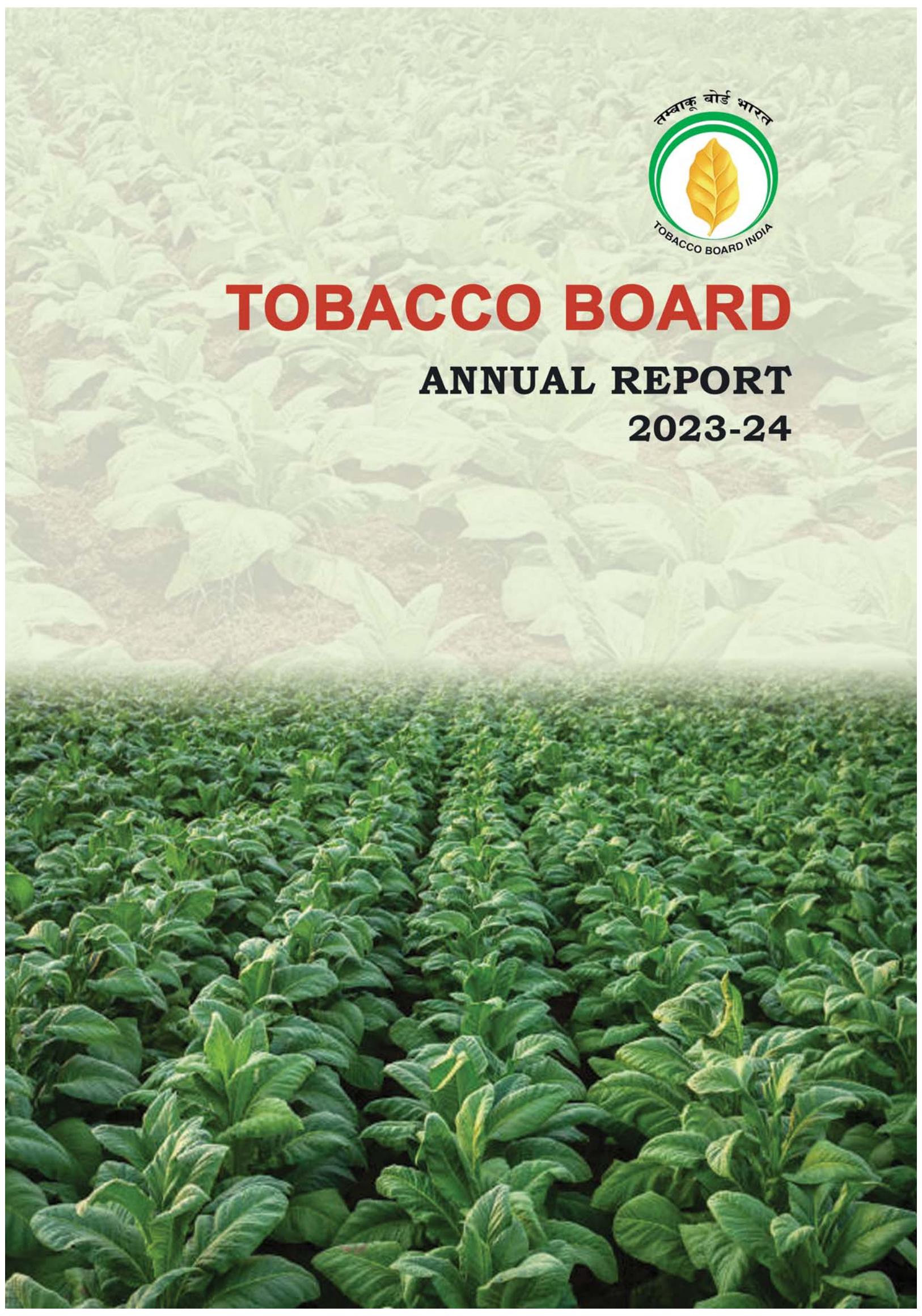


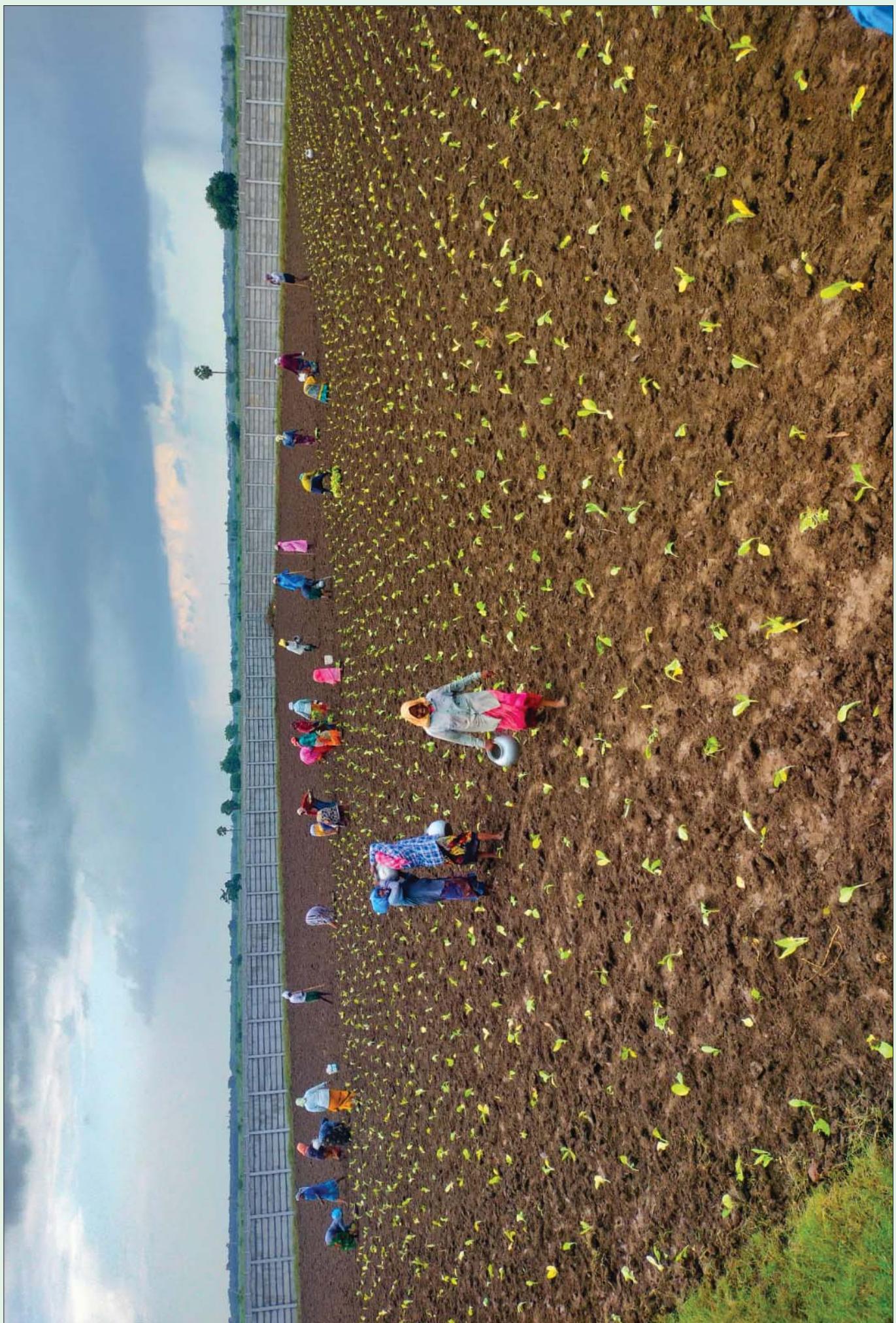


TOBACCO BOARD

ANNUAL REPORT

2023-24





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TOBACCO BOARD INDIA

Ministry of Commerce & Industry
Dept. of Commerce, Government of India

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BOARD COMPOSITION

(01/04/2023 To 31/03/2024)

For the period under review, the Board was constituted as here under:

Chairman, appointed under section 4 of sub section 4 (a) by the Govt. of India;

Shri D.V. Swamy, I.A.S., Chairman, Tobacco Board (from 02/05/2023 to 01/11/2023).

Shri Chidipothu Yashwanth Kumar, Chairman, Tobacco Board (from 02/11/2023 to till date).

Members appointed under section 4 of sub section 4 (b) by the Govt. of India;

Shri Aravind Dharmapuri, Hon'ble Member of Parliament (Lok Sabha).

Shri Vallabhaneni Balashowri, Hon'ble Member of Parliament (Lok Sabha).

Shri G.V.L. Narasimha Rao, Hon'ble Member of Parliament (Rajya Sabha).

Members appointed under section 4 of sub section 4 (c) by the Govt. of India;

Shri Vijay Raj Mohan, Director (Trade-dealing with Agriculture), Govt. of India, Ministry of Agriculture.

Shri Abhimanyu Kumar, I.A.S., Director (dealing with Commerce), Govt. of India, Ministry of Commerce & Industry, Dept. of Commerce.

Dr.C. Vanlal Ram Sanga, Economic Adviser (dealing with Finance), Govt. of India, Ministry of Commerce & Industry, Dept. of Commerce.

Shri Sampa Saha, Director (dealing with Industrial Development), Govt. of India, Ministry of Commerce & Industry, Dept. of Commerce.

Shri Maganti Sheshu Madhav, Director, Central Tobacco Research Institute, Rajamahendravaram.

Shri S.J. Solanki, I.A.S., Director of Agriculture, Govt. of Gujarat.

Dr. G.T. Puthra, Director of Agriculture, Govt. of Karnataka.

Shri Gopal Krishna Dwivedi, I.A.S., Special Chief Secretary, Dept., of Food, Agriculture & Cooperation, Govt. of Andhra Pradesh.

Members appointed under section 4 of sub section 4 (d) by the Govt. of India;

Shri V.V. Deshmukh, Director of Agriculture, Govt. of Maharashtra.

Dr. M. Muthukumar, I.A.S., Director of Agriculture & Food Products, Govt. of Odisha.

Members appointed under section 4 of sub section 4 (e) by the Govt. of India;

Shri Mareddy Subrahmanyam Reddy

Shri H.C. Basavaraju

Shri Poda Vara Prasada Rao

Shri H.R. Dinesh

Shri Mittapalli Ramesh Babu

Shri Koppuravuri Ramesh Babu

Shri G.C. Vikramraj

Shri Boddapati Brahmaiah

Shri Gutta Vasu Babu

Shri B. Ramesh Pai

Member, appointed under section 4 of sub section 4 (f) - ex-officio by the Govt. of India;

Dr. Nadendla Vijaya Lakshmi, I.A.S., Agricultural Marketing adviser to the Govt. of India.

Member, appointed under section 4 of sub section 4 (g) - ex-officio by the Govt. of India;

Dr. Addanki Sridhar Babu, I.A.S., Executive Director, Tobacco Board, Guntur.

SENIOR MANAGEMENT

(As on 31/03/2024)

Chairman	Shri CHIDIPOTHU YASHWANTH KUMAR
Executive Director	Dr. ADDANKI SRIDHAR BABU, I.A.S.
Director (Auctions)	Smt M. ASHWINI NAIDU, I.F.S.
Manager (Auctions) & Secretary i/c	Shri D. VENUGOPAL
Manager (Marketing & Exports)	Shri B. SYAM PRASAD
Manager (Production)	Dr. M. KRISHNA SRI
Manager (Extension)	Shri G. DAMODAR
Manager (Growers Welfare Fund)	Shri B. MARANNA
Manager (Finance & Accounts) i/c	Smt M. RATNABAYAMMA
Manager (Trading Wing)	Shri H.K. GOPAL
Regional Manager (SBS & SLS), Ongole	Shri M. LAKSHMANA RAO
Regional Manager(Mysuru & Periyapatna) I/c	Shri G. BULLI SUBBA RAO
Regional Manager (NLS - Rajamahendravaram)	Shri M. ADISESHAIAH
O.S.D (Vigilance Squad)	Shri S. RAMA RAO
Asst. Manager (Planning & Coordination) and Personnel Officer	Shri Y.V. NAMASSIVAYA

Personnel:

Senior Level Management :	63
Middle Level Management :	60
Junior Level Management :	130
Total :	253

Postal Address:

Tobacco Board
 Govt. of India, Ministry of Commerce & Industry
 Department of Commerce, Post Box No. 322,
 Srinivasaraothota, G.T. Road,
 Guntur - 522 004 (Andhra Pradesh)

Telephone No.
E-mail & Website

0863-2358399
info@tobaccoboard.co.in / www.tobaccoboard.com

CORPORATE GOVERNANCE



**CHIDIPOTHU
YASHWANTH KUMAR**

CHAIRMAN



Dr. ADDANKI SRIDHAR BABU, I.A.S.
EXECUTIVE DIRECTOR



Mrs. M. ASHWINI NAIDU, I.F.S.
DIRECTOR (AUCTIONS)



D. VENUGOPAL
MANAGER (AUCTIONS)
SECRETARY I/c

B. SYAM PRASAD
MANAGER
(MARKETING & EXPORTS)

Dr. M. KRISHNA SRI
MANAGER
(PRODUCTION)

G. DAMODAR
MANAGER
(EXTENSION)

B. MARANNA
MANAGER
(GROWER WELFARE FUND)



M. RATNABAYAMMA
MANAGER
(FINANCE & ACCOUNTS) I/c



H.K. GOPAL
MANAGER
(TRADING WING)



M. LAKSHMANA RAO
REGIONAL MANAGER I/c
SBS & SLS - ONGOLE



M. ADISESHAIAH
REGIONAL MANAGER
RAJAMAHENDRAVARAM



G. BULLI SUBBA RAO
REGIONAL MANAGER
MYSURU & PERIYAPATNA I/c

Tobacco Board's Activities during 2023-2024 - A Review

Tobacco Board was constituted by the Government of India, under "TOBACCO BOARD ACT, 1975", for overall development of the Tobacco Industry. The Board's primary role is to facilitate smooth functioning of the vibrant farming system; ensure fair and remunerative prices to tobacco farmers and promotion of exports.

Tobacco is one of the important commercial crops grown in India. It provides employment directly and indirectly to 46.00 million people and ₹12,005.89 crore in terms of foreign exchange to the National exchequer, during 2023-24. India is the 2nd largest producer of Tobacco, 5th and 2nd largest exporter of unmanufactured tobacco in the world in value terms and quantity terms respectively. India produces different styles of FCV tobacco, which vary in their physical and chemical characteristics. Indian tobacco and tobacco products are exported to 128 countries across the globe during 2023-24. FCV tobacco is grown in Traditional Black Soils (TBS), Northern Light Soils (NLS), Southern Light Soils (SLS) and Karnataka Light Soils (KLS). The tobacco produced in India has a wide range in quality such as semi-flavourful to flavourful (NLS & ELS), quality neutral filler (KLS & SLS) and good filler (TBS) styles. During 2023-24 crop season, Tobacco Board has fixed a crop size of 242 million kg for cultivation of FCV tobacco. Tobacco Board incurred an expenditure of ₹326.04 lakh on extension and development schemes for improvement of yield and quality of tobacco. During the year 2023-24 the Board marketed a quantity of 263.18 million kg in its auction platforms in both Andhra Pradesh and Karnataka at an average price of ₹238.91 per kg as against 193.73 million kg marketed at an average price of ₹195.95 per kg during the year 2022-23. India has a fairly diversified base of production for exports and provides a one-stop shop for different styles, qualities and price ranges. Indian exports of unmanufactured tobacco and tobacco products have registered the highest ever exports of 1,449.54 million USD during 2023-24 registering a growth of 19% over the exports made during 2022-23 and also achieved the export target set for 2023-24.

The Board has been privileged with coveted ISO 9001:2015 certificate in recognition of its quality services to growers and its activities related to the development of Tobacco Industry from M/s DNV Business Assurance and the certificate is valid till 18/03/2025.

MEETINGS DURING 2023-2024

A) Statutory Meetings:

Two Board Meetings and Four committee meetings were held.

Board Meetings:

1. The 161st Meeting of the Board was held on 18th July, 2023 (Tuesday) at 11.00 A.M. through blended mode.
2. The 162nd Meeting of the Board was held on 16th February, 2024 (Friday) at 11.00 A.M. through blended mode.

Registration Committee for Growers and Others:

1. The 98th of the Registration Committee for growers and others was held by circulation of papers among the members of the committee vide Head Office letter dated 08/06/2023.
2. The 99th meeting of the Registration Committee for growers and others was held on 08/08/2023 (Tuesday) through hybrid mode.
3. The 100th meeting of the Registration Committee for growers and others was held on 16/02/2024 (Friday) through hybrid mode.

Registration Committee for Traders and Manufacturers:

1. The 48th meeting of the Registration Committee for Traders and Manufacturers was held on 22/09/2023 (Friday) through hybrid mode.

B) Non Statutory Meetings:

1. A meeting was conducted on 20/04/2023 at Head Office, Tobacco Board, Guntur with I.T.A, Trade & Growers Representatives to discuss on sale of “Pandugulla” at APF’s in ongoing 2022-23 FCV tobacco auctions.
2. A meeting was conducted on 05/09/2023 through virtual from Head Office, Guntur with Growers representatives in Karnataka & the ITA and Trade representatives to discuss the issue related to commencement of auctions for sale of 2023-24 FCV tobacco crop in Karnataka.
3. A meeting was conducted on 16/10/2023 at Head Office, Guntur with ITA & Trade Representatives to review on on-going 2023-24 Karnataka FCV tobacco auctions.

4. A meeting was conducted on 21/02/2024 at Rythu Bhawan, Tobacco Board Guntur with Grower Representatives and ITA & Trade Representatives to discuss on commencement of auctions for sale of 2023-24 FCV tobacco crop in Andhra Pradesh.
5. A meeting was conducted on 29/02/2024 through virtual from Head Office, Guntur with Growers representatives in Andhra Pradesh & the ITA and Trade representatives to discuss on “Advancing the scheduled 3rd phase of 2023-24 Andhra Pradesh FCV tobacco auctions.
6. A meeting was conducted on 04/03/2024 at Head Office, Tobacco Board, Guntur with ITA representatives to discuss on “Godown Management”.



Shri D.V.Swamy, I.A.S. Chairman, Tobacco Board and Dr.A.Sridhar Babu, I.A.S. Executive Director and Members of the Board participated in 161st Board Meeting held on 18/07/2023 at Guntur

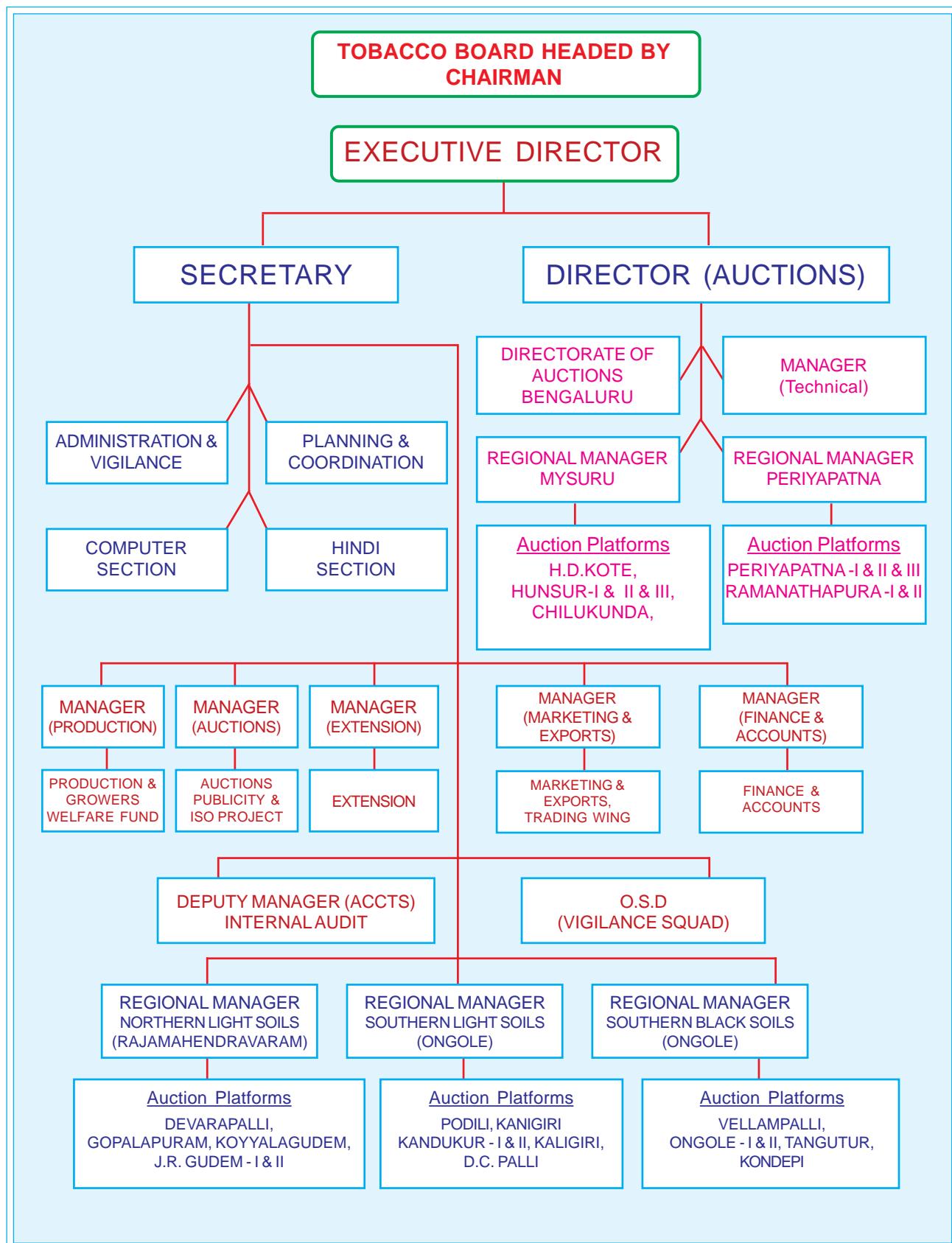


Shri Chidipothu Yashwanth Kumar, Chairman, Tobacco Board and Dr.A.Sridhar Babu, I.A.S. Executive Director and Members of the Board participated in 162nd Board Meeting held on 16/02/2024 at Guntur

STATEMENT SHOWING THE SANCTIONED & EXISTING STRENGTH AS ON 31/03/2024

Sl. No.	Name of the Post	TOTAL	
		Sanctioned	Existing
GROUP-A - SENIOR LEVEL MANAGEMENT			
1	Chairman	1	1
2	Executive Director	1	1
3	Director (Auctions)	1	1
4	Secretary	1	0
5	Manager / Regional Manager	10	8
6	Deputy Manager(Accts)	1	0
7	Auction Superintendent/SGO	55	44
8	Assistant Manager(Accts)	33	8
9	Statistical Officer	1	0
10	Systems Analyst	1	0
Sub-Total		105	63
GROUP-B - MIDDLE LEVEL MANAGEMENT			
11	Programmer	1	0
12	Hindi Officer	1	0
13	P.S. to Chairman	1	0
14	Field Officer/Tech. Assistant	88	38
15	Senior Translator	1	1
16	Stenographer-Grade-I	1	1
17	Accountant / Superintendent	33	18
18	Senior Investigator	1	0
19	Assistant	13	0
20	Statistical Assistant	1	1
21	Care Taker	1	0
22	Stenographer Grade-II	3	1
23	Special Grade Driver	1	0
Sub Total		146	60
GROUP-C - JUNIOR LEVEL MANAGEMENT			
24	Computer Operator	27	14
25	Stenographer Grade-III	4	3
26	Upper Division Clerk (U.D.C)	43	14
27	Senior Field Assistant	45	4
28	Field Assistant	158	30
29	Lower Division Clerk (L.D.C)	52	34
30	Hindi Typist	2	1
31	Driver	31	9
32	Gestetner Operator	1	0
33	Multi Tasking Staff	140	21
Sub-Total		503	130
GRAND TOTAL		754	253

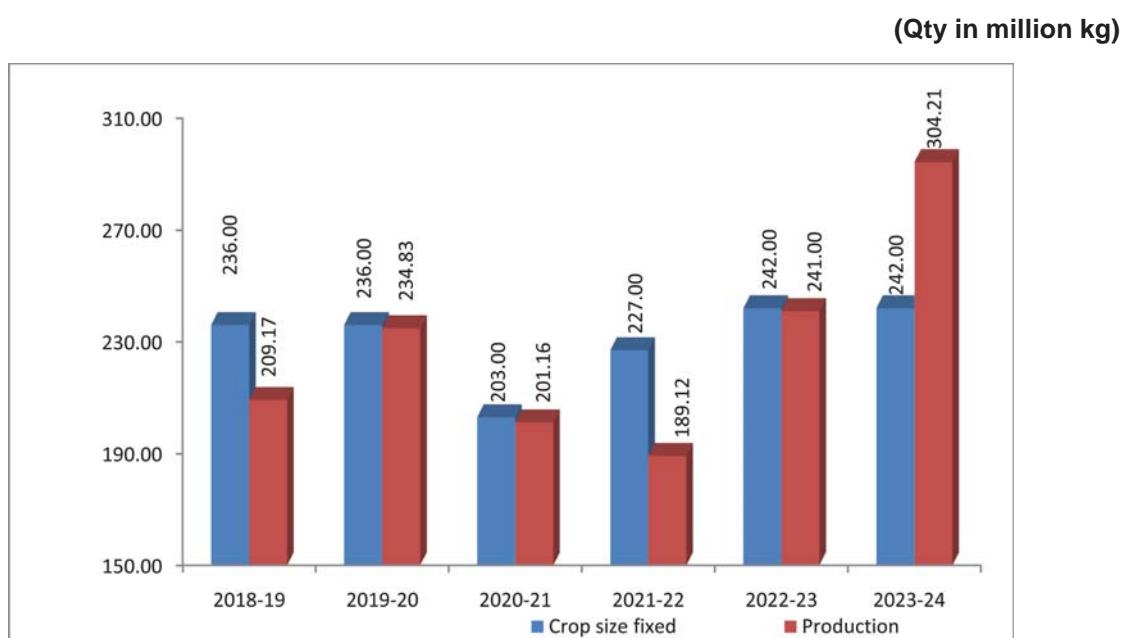
ORGANISATIONAL CHART OF TOBACCO BOARD



CROP PLANNING AND REGULATION

I) TRENDS IN PRODUCTION OF FCV TOBACCO IN INDIA

FCV tobacco production in the last six years had been fluctuating from year to year. These wide fluctuations reflect weather impacts on yield as well as market dynamics in terms of price elasticity of supply. FCV tobacco production has registered a Compound Annual Growth Rate (CAGR) of 2.87% during the last 5 years (i.e., from 2018-19 to 2022-23) and it was 6.44% including the year 2023-24.



II) FCV TOBACCO PRODUCTION POLICY FOR 2023-24:

Tobacco Board had fixed a total crop size of 242 million kgs for cultivation of FCV tobacco during 2023-24 crop season same as 2022-23 crop season. A crop size of 100 million kgs for the state of Karnataka and 142 million kgs for the state of Andhra Pradesh was fixed by the Board for 2023-24 crop season.

In Andhra Pradesh, Board in its 161st Board meeting held on 18/07/2023 fixed crop size of 142.00 million kgs for cultivation of FCV tobacco during 2023-24 crop season same as 2022-23 crop season. The soil region wise crop size fixed during 2023-24 crop season in comparison with 2022-23 crop season is as follows:

Soil Region	2023-24 crop season (million kg.)	2022-23 crop season (million kg.)
NLS Region	49.48	49.31
SLS Region	48.33	48.16
SBS Region	41.65	41.19
NBS Region	2.54	3.34
Sub Total	142.00	142.00
KLS Region	100.00	100.00
Grand Total	242.00	242.00

III) PRODUCTION POLICY FOR 2023-24 - HIGHLIGHTS:

The Board's policy framework for regulating production during 2023-24 crop season is as follows:

- The objective of the policy is to regulate the area under cultivation of FCV tobacco while concentrating on quality of product with focus on controlling excess and unauthorized cultivation of tobacco.
- Area under FCV tobacco cultivation shall be reduced and diverted to other alternate crop/cropping systems.
- The excess production shall be dealt sternly to limit the production strictly to the crop size fixed so as to ensure fair and remunerative prices to the growers.
- The FCV tobacco cultivation shall not be allowed to be taken up in saline areas, paddy fallows and unsuitable soils to avoid quality problems. These areas shall be diverted to other crops.
- Stringent action shall be initiated, as per the Board Act and Rules made there under, against the growers who are constructing / constructed unauthorized barns and are taking up unauthorized cultivation of tobacco.

IV) REGISTRATION CRITERIA FOR 2023-24 - HIGHLIGHTS:

The following criteria were laid down for renewal of registration or registration of growers during 2023-24 crop season.

- All growers/barns registered with the Board in 2022-23 crop season are eligible for renewal of registration in 2023-24 subject to the condition that the growers shall possess a fit barn and suitable lands for growing Virginia tobacco on his own or taken on lease and should not have violated Tobacco Board Act or Rules made there under.

- No new growers will be permitted to take up FCV tobacco cultivation by constructing new barns and no new areas will be allowed for FCV tobacco cultivation. (Construction of new barns will not be licensed).
- Growers registered in 2022-23 but have outstanding dues / to pay penalties / involved in barn disputes / to repair unfit barns / to submit certain documents for transfer of registration shall fulfil these conditions before stipulated date for grant of renewal of registration.
- Grower applicants who are registered in 2022-23 crop season and submitted Form-II & III returns in proof of cultivation and curing of tobacco but have not sold tobacco on the auction platforms will be considered for registration subject to payment of stipulated penalties.
- Grower applicants who are registered in 2022-23 crop season but have sold less than 25% and 50% of the quota than declared quota in Form-III returns will be considered for registration subject to payment of stipulated penalties.
- Registered grower owning an unauthorized barn on his own or on the name of his family members shall have to dysfunction the unauthorized barn and submit the affidavit stating that the barn will not be renovated again in future to be eligible for grant of renewal of registration.
- Grower applicants applied without support of licensed curing facility (barns)/unauthorized barns/barns ineligible for registration/seeking licence for construction of new barns/ indulged in activities which are in violation of Tobacco Board Act, Rules & Regulations are ineligible for registration during 2023-24 crop season.
- As per directions of Government of India vide letter No. 9/11/2016-EP (Agri-III), dated 14/06/2021, Board permitted shifting of barns within the same soil region in Karnataka and Andhra Pradesh during 2023-24 crop season.

V) SOIL REGION WISE AREA AND PRODUCTION QUOTA AUTHORIZED FOR 2023-24:

The soil region wise area authorized for cultivation and quota authorized for production per barn in Andhra Pradesh and Karnataka during 2023-24 crop season are as follows:

Andhra Pradesh

The Registration Committee in its 99th meeting held on 08/08/2023 at Head Office, Guntur fixed production quota per barn soil region wise in Andhra Pradesh. Later, the nil planted grower's quota and left over crop size was distributed to the growers who have planted tobacco and the soil region wise final quota authorized per barn during 2023-24 Andhra Pradesh crop season after distribution of Nil Planted grower's quota and left over crop size are as follows:

Soil Region	Area Registered (ha)		Production Quota (Kg/Barn)			
	2023-24	2022-23	2023-24		2022-23	
			Initial Quota authorized per barn	Final quota authorised after distribution of nil planted growers quota and leftover crop size	Initial Quota authorized per barn	Final quota authorised after distribution of nil planted grower's quota and leftover crop size
Northern Light Soil (NLS)	1.60	1.60	3,500	3,540	3,500	3,656
Southern Light Soil (SLS)	2.90	2.90	3,650	3,690	3,650	3,821
Southern Black Soil (SBS)	1.90	1.90	3,550	3,590	3,550	3,570
Northern Black Soil (NBS)	1.10	1.30	2,094	3,400	2,400	3,406

* N.L.S. includes ELS also

Karnataka

The production quota fixed per barn in Karnataka initially during 2023-24 are given below. The nil planted grower's quota and left over quota of barns having break-in-registration more than 3 years was distributed to registered growers planted tobacco equally @112 kg per ITS (Simplex) for 2023-24 crop season same as 2022-23 crop season. The revised quotas after allocation of nil planted grower's quota and leftover quota of barns having break-in-registration for more than 3 years are as follows:

Barn	Area Registered (ha)		Production Quota (Kg/Barn)		
	2023-24	2022-23	2023-24		2022-23
			Initial quotas authorized per barn	Final quota after distribution of nil planted growers quota & leftover quota of barns having break-in-registration more than 3 years	
Simplex Barn	1.40	1.40	1,715	1,827	1,790
Duplex Barn	2.80	2.80	3,430	3,654	3,580

VI) PRODUCTION REGULATION CAMPAIGN:

The Board had undertaken Production Regulation Campaign during 2023-24 crop season to prevent excess/unauthorized production of FCV tobacco through personal contacts, group meetings in the villages and mass contact programmes. Public communication strategies such as posters, distribution of pamphlets, playing of audio cassettes, electronic and print media were used to appeal to the growers to prevent excess/unauthorized production of FCV tobacco. 550 group meetings in Andhra Pradesh and 120 group meetings in Karnataka were conducted by field staff in villages as a part of production regulation campaign during 2023-24.

VII) PARTICULARS OF GROWERS REGISTERED DURING 2023-24:

During 2023-24 crop season, a total of 82,726 growers covering 89795.88 barns were registered with the Board for cultivation of FCV tobacco. Of them, 43115 growers covering 39,296.88 barns were registered for cultivation of tobacco in Andhra Pradesh (As on 31/03/2023). An area of 81,819.72 ha., was authorized for production of FCV tobacco against which an area of 97,127.07 ha., was actually planted. In Karnataka, 39,611 growers covering 50,499 barns were registered for cultivation of tobacco. As against an area of 70,698.60 ha., authorized for cultivation, an area of 63,404.25 ha., was planted under FCV tobacco.

The auction platform wise particulars of growers, barns and area registered, quantity authorized and area planted under FCV tobacco in Karnataka and Andhra Pradesh for 2023-24 crop season and final registration particulars in Andhra Pradesh for 2022-23 crop season are furnished at Page No's. 25 to 29.

VIII) REPORT ON 2023-24 KARNATAKA CROP

Nursery:

The sowing of seeds in the nursery beds commenced from second week of March and ended by second week of April 2023. The area sown under Nursery during 2023-24 in Karnataka was 587.20 ha, which is lower by 1.24% when compared to previous year (594.55 ha). Majority of the growers have taken up tray nursery to achieve better establishment and uniform growth of seedlings. The growth of the nursery was good and was free from pest and diseases.



CH3 is the major variety sown covering 383.65 ha occupying 65.34% of the total nursery area sown followed by Kanchana, FCH-222 hybrid and Others which were sown in an area of 189.36 ha. (32.25%), 11.99 ha. (2.04%) and 2.20 ha. (0.37%) respectively.

Main field:

During this year, plantations have commenced during last week of April and majority transplantation have been completed by the end of May in Karnataka. Establishment of seedlings

in the main field is good. FCV tobacco was planted in total area of 63,404.25 ha., in Karnataka during 2023-24, which is higher by 4.31% as compared to 60,782.45 ha., planted during the previous year. Out of the total area planted, about 40,437.46 ha (63.78%) of area planted is under CH3 variety, 22,049.99 ha. is under Kanchana (34.78%), 787.80 ha. is under FCH-222 (1.24%) and 129 ha., is under other varieties (0.20%).

Plantation Stage	2023-24		2022-23	
Early Plantation (Up to 31 st May)	63,289.05	99.82%	60,747.45	99.94%
Middle Plantation (Up to 15 th June)	10.00	0.02%	35.00	0.06%
Late Plantation (After 15 th June)	105.20	0.16%	0.00	0.00%
Total:	63,404.25	100%	60,782.45	100%



Crop growth in Karnataka:

The majority of the crop was planted early this year. The early planted crop experienced moisture stress during first fortnight of June, 2023 due to non-receipt of good amount of rainfall. However, with the receipt of rainfall starting from the second fortnight of June, 2023 onwards majority of the crop has been recovered from moisture stress and the leaf expansion also improved. Overall, plant growth and development in most of the areas was good with good leaf expansion.

Pests and Diseases:

No incidence of major pests and diseases was noticed in the main field during 2023-24 crop season. Leaf curl infestation has been observed in some plots where early plantation was taken up. Black shank disease was noticed in some of the areas and growers were advised to take up control measures as per the recommendation of CTRI, Hunsur.

Harvestings & Culings:

Initial three curings were good with more bright grades. On an average 6 to 7 curings were taken up per barn. The cured leaves are thin bodied, spotted and lemon in colour. Overall, the quality of tobacco is good with relatively brighter grade outturn compared to previous season. The stick weight is also more compared to last year.



Yields:

The average yield per ha., during 2023-24 is at around 1,401 kg/ha as compared to last year productivity of 987 kg/ha. A total crop of 88.86 million kg was marketed with a grade out turn of 31:45:24 in terms of Bright, Medium and Low grades as against 59.98 million kg marketed in 2022-23 with a grade out turn of 34:43:23.

IX) REPORT ON 2023-24 ANDHRA PRADESH CROP:

Nursery sowings commenced during the month of August in all the regions in Andhra Pradesh during 2023-24 crop season. Total area sown under nursery during 2023-24 in Andhra Pradesh was 1,130.43 ha. as against 662.47 ha., sown during previous year. No major incidence of pest and disease was observed during this season. The seedling prices were around ₹2,000/- to ₹3,000/- per bundle (6,000 seedlings) in SLS and SBS regions. In NLS region, the prices were around ₹3,000 to ₹3,500 per bundle for traditional nursery and ₹6,000/- to ₹6,500/- for tray seedlings.



Varieties:

FCR-15 is the major variety sown in 884.22 ha., in Southern Light Soils & Traditional Black Soil regions accounting for about 81.62% of the total Nursery area in these regions (1,083.38ha.) and the other varieties sown in these regions is 18.38%. Siri in an area of 199.16 ha. In Northern Light soil region LV-7 is the major variety sown in an area of about 46.09 ha., accounting for about 97.96% of the total Nursery area in this region (47.05 ha.). The other variety grown in NLS region is FCJ-11 in an area of 0.96 ha. (2.04%).

Main field:

A total area of 97,127.07 ha. was transplanted in Andhra Pradesh which is more by 13.26% as against 85,755.70 ha., planted during 2022-23 crop season. The area planted under Early (before 15th October), Middle (between 15th October to 15th November) and Late (after 15th November) plantation was in the ratio of 4.5:43.5:52.

In Southern Light Soil, Southern Black Soil and Northern Black Soil areas, FCR-15 was the dominant variety cultivated in an area of 68,620.66 ha., accounting for 93.45 % of total area planted in these regions (73,431.46 ha). In NLS, LV-7 Hybrid was grown in an area of 23,664.21 ha. accounting for 99.87 % of total planted in this region (23,695.61 ha.).

Plantation Stage	2023-24		2022-23	
Early Plantation (Up to 15 th October)	4,310.64	4.44%	2,552.00	2.98%
Middle Plantation (Up to 15 th November)	42,171.63	43.42%	37,031.65	43.18%
Late Plantation (After 15 th November)	50,644.80	52.14%	46,172.05	53.84%
Total:	97,127.07	100.00%	85,755.70	100.00%

Crop growth in Andhra Pradesh:

During 2023-24 crop season in Andhra Pradesh, transplantations have commenced during First week of October 2023 in SLS, SBS & NLS regions and second fortnight of November 2023 in NBS Region. FCV tobacco growing regions received heavy rains during the first week of December 2023, due to 'Michaung' cyclone and transplanted crop in an area of 15,028.09 was damaged in Prakasam, Nellore, Guntur, East & West Godavari Districts. Some of the farmers have gone for re-plantation in their fields after cyclonic rains. Transplantation of tobacco during the season was halted for about 30 days due to cyclonic rains and hence majority of the area was late planted in the month of December 2023. The total plantation is in an area of 97,127.07 ha., and there is 13.26% increase in area planted this year when compared to last year (i.e., 85,755.70 ha.,).

NORTHERN LIGHT SOILS (NLS) CROP

Total plantation in Northern Light Soil region this year was 23,695.61 ha., which is more by 12.85% when compared to 20,997.32 ha., planted in 2022-23. The crop condition was good with good leaf spread. The yields are good and low grade out turn is slighter higher when compared to last year.

SOUTHERN LIGHT SOILS (SLS) CROP

Total plantation in Southern Light Soil region this year was 42,374.55 ha., which is more by 11.57% when compared to 37,979.10 ha., planted during 2022-23. The Orabanche infestation was noticed in the fields The condition of the crop in SLS region is average. The yields are good and low-grade production is more this year compared to last year.

TRADITIONAL BLACK SOILS (TBS) CROP

Total plantation in Southern Black Soil region this year was 29,976.15 ha., which is more by 17.54% when compared to 25,503.45 ha. planted during 2022-23. The Orabanche infestation is noticed in the fields. The yields are good and low-grade production is more this year compared to last year.

Total area planted in Northern Black Soils (NBS) during 2023-24 is 1,080.76 ha. which is less by 15.29% when compared to 1,275.83 ha. are planted during last year. Crop quality this year is rated as average.



Harvestings:

8 - 10 curings were taken up on an average in Northern Light Soil areas. In Southern Black Soil and Southern Light Soil areas, 8 - 9 curings were taken up on an average. The grade out turn in terms of Bright, Medium and Low grades is in the ratio of 20:37:43 in SLS region and 29:25:46 in SBS region. In NBS and NLS regions, the grade out turn is in the ratio of 53:44:3 and 62:25:13 respectively.

Yields:

During 2023-24 crop season, FCV tobacco production in Andhra Pradesh is 215.35 million kg. The production in NLS is 64.32 million kg. The production in SLS and SBS regions is 77.36 and 70.73 million kg respectively. The production in NBS region is at 2.94 million kg. The average yields are 1,826 kg/ha in Southern Light Soils, 2,359 kg/ha in Southern Black Soils and 2,714 kg/ha in Northern Light soils.

FCV TOBACCO CROP DAMAGE DUE TO 'MICHANG' CYCLONIC RAINS:

During 2023-24 crop season in Andhra Pradesh, FCV tobacco in an area of 15,028.09 ha. was damaged due to 'MICHANG' cyclonic rains received from 3rd to 5th December 2023 in Prakasam, Nellore, Guntur, East & West Godavari Districts. The Executive Director, Tobacco Board visited fields affected due to Michang cyclonic rains in NLS on 09/12/2023, SLS & SBS areas on 10/12/2023, and advised growers on reclamation measures. The crop damage was reported to Special Chief Secretary to Government, Special Commissioner of Agriculture, State Government of Andhra Pradesh and Concerned District Collectors vide letters no. 4(9)/2023-24/PDN, dated 20/12/2023 to provide essential relief to the growers by State Government under State Disaster Response Fund [SDRF]. Tobacco Board with the help of Officials of the State Agriculture Department immediately enumerated damage particulars and submitted them to concerned Joint Directors of Agriculture. Board also requested the Special Chief Secretary to Government (PFS) & the General Manager & Convener, State Level Bankers Committee (SLBC) to recommend to the concerned crop loan disbursing banks to sanction an additional crop loan of ₹1,00,000/- per barn for taking up crop damage mitigation measures / re-planting.



The State Government of Andhra Pradesh has sanctioned compensation amount @ ₹10,000/- per ha under SDRF to 2,437 growers covering 1,970.11 ha. in East Godavari District and 266 growers covering 299.76 ha in Prakasam District, whose crop was damaged due to Michaung cyclonic rains during 2023-24 crop season in response to correspondence made by the Board. Board with the approval of Hon'ble Minister of Commerce has extended ₹10,000/- to each grower member whose crop was damaged due to MICHAUNG Cyclonic rains from TBGWF as interest free crop damage loan and an amount of ₹3.47 crore was extended to 3,470 no. of growers towards financial help to hand hold the farmers to overcome the damage inflicted due to this natural calamity.

X) SALE OF EXCESS/UNAUTHORIZED TOBACCO DURING 2023-24:

During 2023-24 crop season in Karnataka, the excess tobacco produced by registered growers over and above the authorized quota and tobacco produced by unregistered growers was allowed for sale by levying normal applicable service charges as per Government Notification S.O.325(E) & 326(E) dated 23/01/2024.

XI) PROMOTION OF ALTERNATIVE CROPS TO TOBACCO:

As a part of Key Result Areas (KRAs) for Tobacco Board, Ministry of Commerce & Industry, Government of India vide its communication No.5/2/2018-EP(Agri-VI), dated 20/05/2019 has directed the Board to promote alternative crops by conducting awareness programmes on alternative crops to FCV tobacco in key tobacco areas in coordination with CTRI and implement crop diversification schemes/ take up alternative crop cultivation, in co-ordination with State Agriculture and Horticulture Departments of Andhra Pradesh and Karnataka.

For 2023-24 crop season, Tobacco Board conducted grower awareness meetings in collaboration with CTRI and Agricultural Departments of Andhra Pradesh & Karnataka states in key tobacco areas viz., Jangareddygudem, Koyyalagudem, Gopalapuram, Kandukur, Podili, Kaligiri, D.C Palli, Ongole, Tangutur and Kondepi in Andhra Pradesh and H.D Kote, Hunsur, Chilukunda, Kaggundi and Ramanathapura in Karnataka for promotion of alternative crops.

XII) SHIFTING OF BARNS FROM NBS REGION TO OTHER REGIONS IN ANDHRA PRADESH:

Government of India vide letter no. 9/11/2016-EP (Agri.III), dated 24/11/2023 permitted the Board for allowing shifting of barns from NBS region to other regions in Andhra Pradesh for 2023-24 crop season. As per permission given by Government, all the barns of NBS region which are eligible for registration as per the criteria laid down for registration of growers for 2023-24 crop season/already registered/unfit barns and eligible for grant of registration on repair of the barns are allowed for shifting. The growers are allowed to shift their eligible barns from NBS to other soil regions in Andhra Pradesh in 1:1 ratio on their own (self-shifting) or by sale to the intending growers. Authorized quota of 3,400 kg of NBS region after distribution of nil planted grower's quota and left over crop size was allotted to the barns shifted/transferred from NBS region for 2023-24 crop season irrespective of soil region where the barn was shifted/transferred.

XIII) COST OF CULTIVATION STUDY AWARDED TO CTRI, RAJAHMUNDY:

Board awarded a project entitled "Development of protocols and comprehensive analysis cost of cultivation of FCV tobacco for different soil regions of Andhra Pradesh" to CTRI, Rajahmundry at a total cost of ₹10.75 lakh for a period of two years w.e.f January, 2022 to December 2023. CTRI, Rajahmundry submitted a final project report to the Board in the month of January, 2024.

The cost of production and profitability per Kg of FCV tobacco produced soil region wise in Andhra Pradesh during 2022-23 crop season worked out by the project team are given below:

Particulars	Soil Region			
	Northern Light Soil Region	Southern Black Soil Region	Southern Light Soil Region	Andhra Pradesh Average
Gross Income (₹/acre)	264110	164808	131112	183707
(*)Cost of cultivation (₹/acre)	146203	110504	106597	121101
Net Income (₹/acre)	117907	54304	24515	62606
Cost of production (₹/kg)	136	146	176	152
Profitability (₹/kg)	109	72	40	74

(*) Own farmers

XIV) PRODUCTION RELATED SERVICES TO FARMERS:

A. Soil and Water Analysis

Every year, Tobacco Board organizes collection and analysis of soil and water samples of registered tobacco growers at free of cost. Basing on analysis results, Board advises growers on suitability of soil and irrigation water for tobacco cultivation and on usage of correct dose of fertilizers for improving quality and yields. During 2023-24 crop season, 2,300 soil samples and 625 water samples in Andhra Pradesh state were analyzed by utilizing the services of KVK, Darsi and IPL, Tirupathi.

In Karnataka State 4,200 samples for both macro and micro nutrients were analyzed utilizing the services of RCF Limited, Gowdahally, Kolar District. The results were communicated to the concerned growers.

State	Soil Samples for Macro & Micro nutrients	Water Samples
Andhra Pradesh	2300	625
Karnataka	4200	---
Total	6500	625

B. Barn and Stock Insurance for FCV Tobacco Growers:

The Board is facilitating insurance coverage of barns and tobacco stocks during curing and storage through Standard Fire and Allied Perils Policy since 2003 in Andhra Pradesh and from 2019-20 crop season onwards in Karnataka. Registered tobacco growers are also being covered under Group Personal Accident Policy (GPA) every year. During 2023-24 crop season, Oriental Insurance Company Limited provided insurance coverage to 31,074 growers and 32,202.67 barns in Andhra Pradesh and paid an amount of ₹3.76 crore as premium to the insurance company. In Karnataka, the National Insurance Company Limited provided insurance coverage to 31,906 growers and 49,595 barns and paid an amount of ₹3.22 crore as premium to the Insurance Company.

**AUCTION PLATFORM WISE REGISTRATION AND PLANTATION PARTICULARS FOR 2023-24 CROP SEASON IN
ANDHRA PRADESH (As on 31/03/2024)**

Particulars	Crop size fixed (Million Kg)			No. of growers			No. of barns			Area registered (ha)			Area Planted (ha)		
	L.S.	B.S.	Total	L.S.	B.S.	Total	L.S.	B.S.	Total	L.S.	B.S.	Total	L.S.	B.S.	Total
NLS Region															
Devarapally	7.29	2.54	9.83	1645	984	2629	1894.51	1037.50	2932.01	3029.71	1141.25	4170.96	2961.37	1080.76	4042.13
J.R.Gudem-I	10.61	0.00	10.61	2505	0	2505	3001.00	0.00	3001.00	4799.60	0.00	4799.60	5153.00	0.00	5153.00
J.R.Gudem-II	10.84	0.00	10.84	2780	0	2780	3045.50	0.00	3045.50	4873.60	0.00	4873.60	5407.04	0.00	5407.04
Koyyalagudem	10.55	0.00	10.55	2663	0	2663	3057.90	0.00	3057.90	4891.64	0.00	4891.64	5375.00	0.00	5375.00
Gopalapuram	10.20	0.00	10.20	2286	0	2286	2780.00	0.00	2780.00	4448.00	0.00	4448.00	4799.20	0.00	4799.20
Sub total	49.48	2.54	52.02	11879	984	12863	13778.91	1037.50	14816.41	22042.55	1141.25	23183.80	23695.61	1080.76	24776.37
SBS Region															
Vellampally-II	3.32	5.21	8.53	1025	1497	2522	852.69	1466.46	2319.15	2472.61	2786.71	5259.32	2883.00	4122.00	7005.00
Ongole-I	2.47	7.34	9.82	1004	2039	3043	693.11	2043.65	2736.76	1868.68	3883.64	5752.32	2765.00	5810.00	8575.00
Ongole-II	0.00	8.00	8.00	0	2005	2005	0.00	2211.83	2211.83	0.00	4202.17	4202.17	0.00	5045.00	5045.00
Tangutur-I	0.00	10.07	10.07	0	2846	2846	0.00	2802.19	2802.19	0.00	5319.57	5319.57	0.00	7147.00	7147.00
Konddepalli	4.56	5.63	10.19	1980	1997	3977	1240.31	1574.93	2815.24	3561.80	2986.69	6548.49	4355.40	4132.60	8488.00
Sub total	10.35	36.26	46.62	4009	10384	14393	2786.11	10099.06	12885.17	7903.09	19178.78	27081.87	10003.40	26256.60	36260.00



Particulars	Crop size fixed (Million Kg..)			No. of growers			No. of barns			Area registered (ha)			Area Planted (ha)		
	L.S.	B.S.	Total	L.S.	B.S.	Total	L.S.	B.S.	Total	L.S.	B.S.	Total	L.S.	B.S.	Total
SLS Region															
Podili-I	9.42	0.79	10.21	4158	280	4438	2415.35	211.52	2626.87	7011.76	402.04	7413.80	7795.16	417.84	8213.00
Kanigiri	4.79	0.00	4.79	1526	0	1526	1273.90	0.00	1273.90	3687.66	0.00	3687.66	4478.00	0.00	4478.00
Kandukur-I	6.77	2.39	9.16	2569	823	3392	1867.52	670.67	2538.19	4974.22	1275.09	6249.31	6134.80	1703.00	7837.80
Kandukur-II	5.89	2.00	7.89	2201	779	2980	1613.09	563.92	2177.01	4542.60	1071.21	5613.81	5416.99	1491.01	6908.00
Kaligiri	4.68	0.21	4.89	1390	49	1439	1207.08	51.75	1258.83	3501.67	98.34	3600.01	3616.20	107.70	3723.90
D.C.Palli	6.43	0.00	6.43	2084	0	2084	1720.50	0.00	1720.50	4989.46	0.00	4989.46	4930.00	0.00	4930.00
Sub Total	37.98	5.39	43.36	13928	1931	15859	10097.44	1497.86	11595.30	28707.37	2846.68	31554.05	32371.15	3719.55	36090.70
Grand Total	97.82	44.19	142.00	29816	13299	43115	26662.46	12634.42	39296.88	58653.01	23166.71	81819.72	66070.16	31056.91	97127.07

**AUCTION PLATFORM WISE REGISTRATION AND PLANTATION PARTICULARS FOR
2022-23 CROP SEASON IN ANDHRA PRADESH**

Particulars	Crop size fixed (Million Kg)			No. of growers			No. of barns			Area registered (ha)			Area Planted (ha)		
	L.S.	B.S.	Total	L.S.	B.S.	Total	L.S.	B.S.	Total	L.S.	B.S.	Total	L.S.	B.S.	Total
NLS Region															
Devarapalli	7.49	3.34	10.83	1726	1071	2797	2003.17	1118.50	3121.67	3205.07	1454.08	4659.15	2708.05	1275.83	3983.88
J.R.Gudem-I	10.46	0.00	10.46	2426	0	2426	2956.00	0.00	2956.00	4729.60	0.00	4729.60	4790.90	0.00	4790.90
J.R.Gudem-II	10.69	0.00	10.69	2721	0	2721	2966.67	0.00	2966.67	4746.67	0.00	4746.67	4365.30	0.00	4365.30
Koyyalagudem	10.41	0.00	10.41	2611	0	2611	2981.90	0.00	2981.90	4771.04	0.00	4771.04	4885.07	0.00	4885.07
Gopalapuram	10.27	0.00	10.27	2302	0	2302	2782.50	0.00	2782.50	4452.00	0.00	4452.00	4248.00	0.00	4248.00
Sub total	49.31	3.34	52.65	11786.00	1071.00	12857.00	13690.24	1118.50	14808.74	21904.38	1454.08	23358.46	20997.32	1275.83	22273.15
SBS Region															
Vellampalli	3.33	5.21	8.54	1066	1510	2576	878.39	1455.13	2333.52	2548.24	2764.32	5312.56	2537.70	2853.55	5391.25
Ongole-I	2.35	7.19	9.54	1005	1974	2979	673.75	2043.63	2717.38	1813.33	3883.61	5696.94	2416.00	5005.00	7421.00
Ongole-II	0.00	8.08	8.08	0	2017	2017	0.00	2232.33	2232.33	0.00	4241.97	4241.97	0.00	4193.00	4193.00
Tangutur-I	0.00	9.97	9.97	0	2837	2837	0.00	2787.49	2787.49	0.00	5287.49	5287.49	0.00	6004.20	6004.20
Kondepi	4.50	5.48	9.98	1953	2017	3970	1203.78	1575.54	2779.32	3459.20	2972.92	6432.12	3813.00	3439.70	7252.70
Sub total	10.18	35.93	46.12	4024	10355	14379	2755.92	10094.12	12850.04	7820.77	19150.31	26971.08	8766.70	21495.45	30262.15



Particulars	Crop size fixed (Million Kg.)			No. of growers			No. of barns			Area registered (ha)			Area Planted (ha)		
	L.S.	B.S.	Total	L.S.	B.S.	Total	L.S.	B.S.	Total	L.S.	B.S.	Total	L.S.	B.S.	Total
SLS Region															
Podili-I	9.51	0.80	10.31	4210	280	4490	2445.47	213.18	2658.65	7099.52	405.18	7504.70	7229.00	570.00	7799.00
Kanigiri	4.81	0.00	4.81	1518	0	1518	1247.94	0.00	1247.94	3618.38	0.00	3618.38	3981.00	0.00	3981.00
Kandukur-I	6.58	2.29	8.88	2550	800	3350	1838.68	660.50	2499.18	4895.73	1256.57	6152.30	5560.00	1614.00	7174.00
Kandukur-II	5.73	1.96	7.69	2128	783	2911	1564.48	556.17	2120.65	4403.71	1057.82	5461.53	4518.50	1717.00	6235.50
Kaligiri	4.78	0.21	4.99	1410	53	1463	1224.97	56.75	1281.72	3553.65	107.84	3661.49	3263.90	107.00	3370.90
D.C.Palli	6.55	0.00	6.55	2128	0	2128	1721.70	0.00	1721.70	4992.93	0.00	4992.93	4660.00	0.00	4660.00
Sub Total	37.97	5.25	43.23	13944	1916	15860	10043.24	1486.60	11529.84	28563.92	2827.41	31391.33	29212.40	4008.00	33220.40
Grand Total	97.47	44.53	142.00	29754	13342	43096	26489.40	12699.22	39188.62	58289.07	23431.80	81720.87	58976.42	26779.28	85755.70

AUCTION PLATFORM WISE FINAL REGISTRATION PARTICULARS FOR 2023-24

CROP SEASON IN KARNATAKA

S No	Name of the APF	Crop size fixed (Million Kg)	Growers	Barns	Area Registered (ha)	Area planted (ha)
MYSORE REGION:						
1	H.D.Kote-1	10.11	3817	4925.00	6895.00	6355.00
2	Hunsur-2	7.77	3343	4136.00	5790.40	6122.60
3	Hunsur-3	7.00	3181	3803.00	5324.20	4713.20
4	Hunsur-64	6.02	2398	3048.00	4267.20	4448.40
5	Chillakunda-62	14.04	5631	7248.00	10147.20	9291.00
Total:		44.95	18370	23160.00	32424.00	30930.20
PERIYAPATNA REGION:						
6	Periyapatna-4	13.02	4367	6127.00	8577.80	6420.00
7	Periyapatna-5	11.53	4829	6197.00	8675.80	7810.05
8	Periyapatna-6	11.90	4800	6093.00	8530.20	6786.00
9	Ramanathpura-7	10.05	4072	4977.00	6967.80	6101.00
10	Ramanathpura-63	8.55	3173	3945.00	5523.00	5357.00
Total:		55.05	21241	27339.00	38274.60	32474.05
Grand Total:		100.00	39611	50499.00	70698.60	63404.25

EXTENSION AND ADVISORY SERVICES

Tobacco Board implements various extension and developmental schemes for improvement of productivity and quality of Indian FCV tobacco to make it competitive in the international market. Tobacco Board also extends subsidy to the registered FCV tobacco growers under its various schemes to encourage the farmers to adopt new and improved package of practices. Tobacco Board provides a comprehensive package of technical support and extension services to farmers using a wide network of qualified and trained technical field staff,in collaboration with ICAR-Central Tobacco Research Institute (CTRI), Rajahmundry, National Institute of Plant Health Management (NIPHM),Hyderabad and Research & Developmental wings of tobacco companies. The extension and developmental activities of the Board broadly include:

- Supply of critical crop inputs (seed, suckericide, fertilizer).
- Extension and Developmental Schemes taken up by Tobacco Board for sustainable tobacco production for improving yield and quality.
- Transfer of technology.

I) SUPPLY OF CRITICAL CROP INPUTS:

FCV tobacco farmers are required to use standard set of crop inputs for better growth and quality of the crop. Tobacco Board has taken the responsibility and provided critical crop inputs like seed, fertilizers and suckericide in time to the farmers during 2023-24 crop season as mentioned below



(i) FCV TOBACCO SEED:

(Quantity in Kg)

STATE	VARIETY									
	Kanchan	CH-3	SIRI	FCR-15	FCH-222	FCJ-11	N98	SULAK-SHANA	Others	Total
Karnataka	484.00	1080.00	0.00	0.00	15.00	0.00	0.00	0.00	3.00	1582.00
Andhra Pradesh	0.50	321.00	3454.00	10296.50	0.00	37.50	3.00	22.00	0.00	14134.50
Total	484.50	1401.00	3454.00	10296.50	15.00	37.50	3.00	22.00	3.00	15716.50

(ii) FERTILIZERS:

In Andhra Pradesh and Karnataka, Tobacco Board had facilitated the procurement and distribution of fertilizers through Committee of Farmers (COF) wherein the registered growers are empowered to procure and distribute fertilizers by themselves through COF. The fertilizer distribution was implemented successfully during 2023-24 crop season using the services of the District Cooperative Marketing

Society Ltd (DCMS) Eluru in Northern soil region, AP Tobacco Growers Co-operative Union Limited, Ongole, District Cooperative Marketing Society (DCMS), Ongole & Nellore in Southern regions in Andhra Pradesh and Karnataka State Seeds Corporation Ltd.,(KSSC Ltd) in Karnataka. Tobacco Board provided hand holding support to grower committees in all aspects of fertilizer supply starting from collection of indents and advance amounts; input loan arrangement from banks; providing Tobacco Board godowns to outsourcing agencies on rent free basis. The outsourcing agencies placed orders for supply of fertilizers to the manufacturers, as per the grower indents based on the prices of fertilizers, payment terms and supply schedule agreed upon by the farmers committee. The outsourcing agencies and Farmers committee monitored the quality of fertilizers with the assistance of State Agriculture Departments.



The details of fertilizers supplied in Karnataka and Andhra Pradesh states are as under.

Karnataka (KLS region):

Fertilizer	Manufacturer	Quantity (M.T)	Price (₹/Ton)	Value (₹ in lakh)
Ammonium Sulphate	FACT	6,384.15	18,480.00	1,179.79
	GSFC	1,110.90	18,900.00	209.96
	Total	7,495.05		1,389.75
Sulphate of Potash	IPL	7,232.25	75,000.00	5,424.19
	Transworld	2,109.30	74,000.00	1,560.88
	Total	9,341.55		6,985.07
Di Ammonium Phosphate	CIL	3,070.95	26,477.50	813.11
	IPL	42.90	26,475.00	11.36
	Total	3,113.85		824.47
Calcium Nitrate	Transworld	1,384.875	79,200.00	1,096.82
Grand Total		21,335.325		1,0296.11

Andhra Pradesh:

Fertilizer	Supplier	SLS/SBS region			NLS region			Total	
		Quantity (M.T)	Price (₹/Ton)	Value (₹ in lakh)	Quantity (M.T)	Price (₹/Ton)	Value (₹ in lakh)	Quantity (M.T)	Value (₹ in lakh)
Ammonium Sulphate	FACT	1426.50	17375.00	247.85	5085.55	17375.00	883.61	6512.05	1131.47
GSFC		857.65	17600.00	150.95	0.00	0.00	0.00	857.65	150.95
Total	2284.15	398.80	5085.55			883.61	7369.70	1282.42	
Di Ammonium Phosphate	IPL	917.40	26100.00	239.44	1473.30	26100.00	384.53	2390.70	623.97
Sulphate of Potash	IPL	864.05	71025.00	613.69	2907.65	71025.00	2065.16	3771.70	2678.85
Floris		0.00	0.00	0.00	536.60	60000.00	321.96	536.60	321.96
Transworld		0.00	0.00	0.00	1396.85	69000.00	963.83	1396.85	963.83
Transworld (fertigation mode)		0.00	0.00	0.00	632.10	72000.00	455.11	632.10	455.11
Total	864.05	613.69	5473.20			3806.06	6337.25	4419.75	
Calcium Nitrate Transworld		0.00	0.00	0.00	146.375	39900.00	58.40	146.38	58.40
Continental		16.625	54000.00	8.98	0.00	0.00	0.00	16.625	8.98
Total	16.625	8.98	146.375			58.40	163.00	67.38	
		4082.225		1260.91	12178.425		5132.61	16260.650	6393.52

(iii) SUCKERICIDE:



Tobacco Board had facilitated the supply of Suckericides to FCV tobacco growers in Karnataka and Andhra Pradesh for control of suckers after manual topping to increase the yields and quality of tobacco leaves.

A quantity of 1,38,207.50 litres valued ₹809.59 lakh of suckericides chemicals (suckerout, deconol, seeten) were supplied in Andhra Pradesh and 37,215 Its valued ₹221.09 lakh were supplied in Karnataka for 2023-24 Crop season.

II) FARM MECHANIZATION – PVC / HDPE PIPES

To mitigate the drought problems in standing FCV tobacco crop in Southern region of Andhra Pradesh, Tobacco Board arranged distribution of 5000 units of HDPE pipes to 291 tobacco growers for facilitating life saving irrigation and extended ₹12.84 lakh as subsidy.



III) EXTENSION AND DEVELOPMENTAL SCHEMES TOWARDS IMPROVING YIELD AND QUALITY OF TOBACCO BY SUSTAINABLE TOBACCO PRODUCTION (STP) INITIATIVES:

Board has implemented several Sustainable Tobacco Production initiatives aimed at improvement of yield and quality by conservation of natural resources; reduction of cost of cultivation; conservation of energy in curing practices and Post Harvest Product Management and overall aimed to produce compliant quality tobacco free from pesticide residues and Non Tobacco Related Materials (NTRMs).

(a) Production of healthy seedlings –Supply of Trays along with Cocopeat:

Tray nursery technique is recommended in FCV tobacco cultivation to produce healthy tobacco seedlings to overcome the soil borne disease problem and to preclude transplantation shocks. Tray nursery seedlings offer the unique advantage of ensuring crop uniformity with minimum gap fills and consequently increased cured leaf yield and quality as against the seedlings grown in conventional raised seed bed nursery. Seedlings produced in trays have the advantages of 100% establishment in main field without transplantation shock and with uniform crop growth ensuring yield improvement by 10 to 25%. During 2023-24 crop season, Board assisted farmer committees in both Andhra Pradesh and Karnataka States to procure pro trays along with Cocopeat of better quality and extended subsidy to growers as an encouragement. The details are as follows:



State	No. of growers	No. of trays	Subsidy (₹ in lakh)
Karnataka	5,516	11,43,631	47.95
Andhra Pradesh	1,432	6,73,393	20.49
Total	6,948	18,17,024	68.44

(b) Cocopeat:

Use of Cocopeat as a growth medium in trays for healthy seedling production would prevent incidence of soil borne diseases and also aid in moisture conservation. Tobacco Board has extended subsidy of ₹2.23 lakh on supply of Cocopeat to 294 FCV tobacco growers of Southern region in Andhra Pradesh as an encouragement and the details of supply are as follows.

State	No. of growers	Cocopeat Quantity (Kg)	Subsidy (₹ in lakh)
Andhra Pradesh	294	1,72,950	2.23



(c) Installation of shade nets:

The growers of Southern region of Andhra Pradesh were encouraged for installation of shade nets to protect the tray seedlings from adverse climate conditions such as excessive rains and high temperatures during growth period of seedlings. Board extended subsidy of ₹1.35 lakh to 272 growers of SLS and SBS regions towards the supply of 287 units of shade nets.



(d) Soil Health Management:

(i) Supply of Green Manure Seeds:

The tobacco growing soils are mostly light textured and are majorly with poor organic carbon content due to continuous cultivation. Tobacco Board has promoted *In-situ* green manuring on a massive scale with subsidy of around ₹10/- per kg of seed and ₹200/- per barn/grower and arranged supply of Sunhemp seed during 2023-24 crop season from Government seed supplying agencies of Andhra Pradesh and Karnataka for improvement of soil health and soil fertility. The details of Sunhemp seed supplied by Board with subsidy and area under green manure crops are as follows.

State	Soil Region	No. of growers	Sunhemp seed quantity supplied with subsidy (in Kg.)	Subsidy amount ₹	Area under green manure crop (ha)
Karnataka	KLS Region	1,327	32,940	3,29,400	1,590.60
Andhra Pradesh	NLS Region	384	7,650	76,500	4,699.58
	SLS Region	77	1,230	15,400	3,149.40
	SBS Region	62	1,180	12,400	8,563.80
Andhra Pradesh Total		523	10,060	1,04,300	16,132.78
Grand Total		1,850	43,000	4,33,700	18,003.38



ii) Supply of Navadhanyalu seed kits:

Eruvaka Pournami is a special festival celebrated by farmers in many parts of South India, especially in Andhra Pradesh. On the eve of celebration of Eruvaka Pournami, Tobacco Board has decided to supply the Navadhanyalu seeds as a green manure crop to FCV tobacco farmers, which plays a vital role in enhancing the soil fertility & health, increasing the percentage of organic carbon in land, resistance to major crop pests and diseases & weather calamites etc. Tobacco Board distributed Navadhanyalu kits to 80 registered tobacco growers at free of cost. The Executive Director participated in the event of celebration of Eruvaka Pournami on 05/06/2023 at Ongole and distributed the kits to tobacco growers. Totally an expenditure of ₹0.88 lakh was incurred under this programme



(e) Supply of Bio Fertilizers:

Bio fertilizers utilization in agriculture is proved to be an environmental friendly measure which aids in sustainable crop production. The only recommended source of Potassium (K) in tobacco is SOP and cost of SOP is increasing year by year. Potassium (K) is the crucial element of quality in tobacco and significantly influences the colour and burning quality of cured leaf. Potassium is the most important plant nutrient that has a key role in the growth, metabolism, and increases plant resistance to diseases, insect pests and abiotic stress. In order to reduce the use of SOP due to its exorbitant prices Tobacco Board arranged supply of 988 litres of Potassium Releasing Bacteria (KRB) solutions from NIPHM, Hyderabad to growers in Andhra Pradesh and Karnataka during 2023-24 crop season.

(f) Integrated Pest Management Practices (IPM) – Supply of IPM inputs / tools:

Integrated Pest Management is a concept where effective pest and disease control is achieved through a combination of all pest control methods *viz.*, biological, cultural, mechanical in addition to chemical methods. Integrated Pest Management (IPM) implementation is intended to minimize the use of chemicals, reduce pesticide residues, protect environment and increase soil micro-flora and fauna. Under this scheme, Board facilitated the supply of 1) Pheromone traps along with lures 2) Yellow Sticky traps 3) Bio pesticide cultures 4) Marigold seedlings 5) Bajra/Jowar seeds to FCV tobacco growers and extended subsidies on these inputs for effective implementation of the IPM strategies. The input wise details are furnished hereunder.



1) Pheromone Traps:

State	No. of growers	Physical Achievement (No. of traps)	Financial Achievement (₹ in lakh)
Andhra Pradesh	518	9,475	1.68
Karnataka	102	810	0.16
Total	620	10,285	1.84

2) Yellow Sticky Traps:

State	No. of growers	Physical Achievement (No. of traps)	Financial Achievement (₹ in lakh)
Andhra Pradesh	550	7914	0.47
Karnataka	113	802	0.06
Total	663	8716	0.53

3) Bio Pesticides:

Bio pesticides are useful to prevent the incidence of soil borne diseases and thereby reduce the use of pesticides. During 2023-24 crop season, Tobacco Board supplied 1995 litres of *Trichoderma harzianum* and 1427 litres of *Pseudomonas fluorescens* to registered FCV tobacco growers through NIPHM, Hyderabad and extended ₹3.78 lakh subsidy.



State	No. of growers			Qty.(in litres)			Amount (₹)		
	Tricho-derma	Pseudo monas	Total	Tricho-derma	Pseudo-monas	Total	Tricho-derma	Pseudo-monas	Total
AP	372	243	615	1623.00	1055.00	2677.68	162268.00	131875.00	294143.00
KK	372	372	744	372.00	372.00	744.00	37200.00	46500.00	83700.00
Total	744	615	1359	1995.00	1427.00	3421.68	199468	178375	377843.00

4) Marigold seedlings:

Marigold plants can be grown around tobacco field or within field as a trap crop since marigold flowers acts as ovipositional site and attracts *Heliothis* moths to lay eggs which aids in prevention of the tobacco crop from *Heliothis* infestation by monitoring the pest population. Board has procured 11,17,500 marigold seedlings from CTRI Research stations situated at Kandukuru, Jeelugumilli and Hunsur at a cost of ₹0.75/- per seedling and distributed to FCV tobacco growers of Andhra Pradesh and Karnataka at free of cost. Total expenditure Incurred is ₹8.38 lakh.



5) Jowar and Bajra Seeds:

Jowar and Bajra seeds sown as border crop in 4 rows around tobacco crop acts as a guard crop from whitefly attack and acts as a refuge for beneficial parasites and predators. Board has procured 500 kgs of Bajra seed at a cost of ₹48/- per kg and 564 kgs of Jowar seeds at a cost of ₹53/-kg from the Karnataka State Seed Corporation, Government of Karnataka and supplied to 746 growers of KLS region at free of cost. Board incurred an expenditure of ₹0.54 lakh towards the cost of Bajra and Jowar seeds.



IV) IMPROVING OF CURING PRACTICES - ENERGY CONSERVATION MEASURES:

To sustain tobacco farmer profitability and to make the tobacco cultivation ecofriendly, it is essential to reduce the cost of curing by adopting fuel efficient technologies *viz.*, barn roof insulation with glass wool / Paddy straw along with turbo ventilator fixation on the top of the barn and replacing traditional furnace with venturi furnace. Tobacco Board has extended subsidy of ₹100.26 lakh to FCV tobacco growers of Andhra Pradesh and Karnataka during 2023-24 crop season.

(a) Scheme for replacing traditional furnace with Venturi Furnace (Improved design of furnace):

“Venturi furnace” fixation in barn facilitates better combustion of fuel and heat transfer, ensures adequate supply of oxygen on avoiding soot deposition in the flue pipes and achieves 15 – 20% saving in fuel consumption.

The region wise details of fixing of Venturi furnace are as follows:

Soil region	No. of growers	No. of barns fitted with Venturi furnace	Subsidy amount (₹ In lakh)
NLS	31	32	1.60
SBS	57	52	2.60
SLS	135	87	4.35
Total	223	171	8.55



(b) Glass wool Roof Insulation of barns and fitting with Turbo ventilator:

The glass wool roof insulation of barns along with Turbo Ventilator aids for free air circulation in the barn and saves wood to the extent of 25 to 27% and reduces the caramelization of leaf in the barn. The scheme envisaged fuel wood savings and thereby reduction of the cost of cultivation. The soil region wise details are as follows:

Soil region	No. of growers	No. of barns covered	Amount (₹ In lakh)
SBS	172	147	13.23
SLS	194	147	13.23
Total	366	294	26.46



(c) Paddy straw roof Insulation with turbo ventilator:

The Tobacco Board extended subsidy of ₹65.25 lakh towards the barn insulation with Paddy straw along with fixation of Turbo ventilator on the top of the barn. This technology helped growers to reduce their wood fuel consumption up to 30%.

No. of grower beneficiaries	No. of barns	Subsidy (₹ in lakh)
1177	1196	65.25

V) POST HARVEST PRODUCT MANAGEMENT - MEASURES FOR PRODUCT INTEGRITY

(a) Elimination of Non-Tobacco Related Materials (NTRMs)– Supply of Canvas Tarpaulins:

Non tobacco related materials (NTRM's) are a critical concern to the tobacco industry and its detection and elimination can help the tobacco supply chain. Prevention and elimination of NTRM sources at farm level is cost effective and can be successfully achieved by the growers by continuous efforts of educating growers and by supplying tarpaulins to avoid NTRM's at leaf harvesting, transport, curing and storage of cured leaf. To ensure the product integrity, Board has supplied 4,062 canvas tarpaulins to 4,062 growers in Andhra Pradesh and Karnataka at subsidized cost as mentioned below:

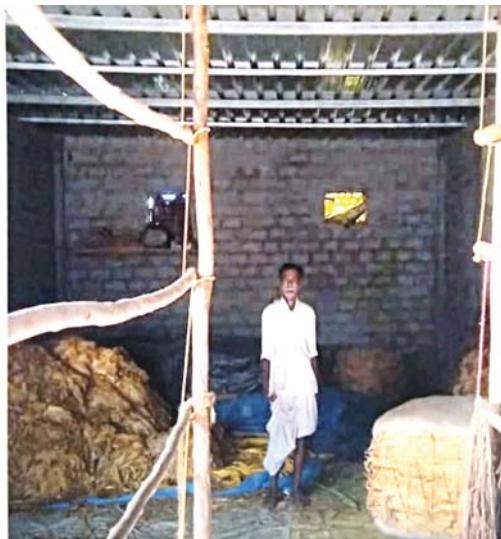
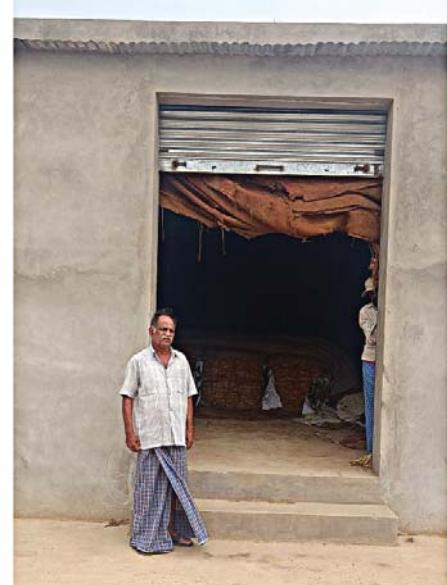
State	No. of growers	No. of Units	Amount (₹) in lakh
Andhra Pradesh	3,192	3,192	32.56
Karnataka	870	870	7.48
Total	4,062	4,062	40.04



(b) Construction of Bulking sheds/Model Storage Facilities:

Creation of On-Farm Storage facility / infrastructure is necessary to hold tobacco in good condition from the time of completion of curing, grading & baling until it is ready to be marketed. The cured tobacco is hygroscopic in nature and tends to deteriorate unless proper care is taken in bulking and storing the product. Therefore, the Board is encouraging growers to construct Bulking

sheds by extending financial assistance of ₹6,500/- to ₹16,000/- per unit subject to plinth area starting from 350 sq.ft to above 600 sq.ft and arranging necessary credit through commercial banks. The total expenditure incurred by Board is ₹5.11 lakh on account of extending financial assistance to 36 growers towards construction of 36 Bulk sheds in Andhra Pradesh.



(c) Monitoring and control of CPA (Crop Protection Agents) residues in leaf tobacco:

The indiscriminate use of pesticides i.e., use of pesticides more number of times than required, use of higher doses than recommended, use of pesticide mixtures (mixing more than one insecticide), use of banned pesticides on tobacco or pesticides not recommended for tobacco is leading to CPA residues problem in leaf tobacco. The problem of CPA residues in cured tobacco leaf is assuming serious proportions impacting the export prospects of tobacco, as tobacco importing countries are imposing stringent conditions that CPA residues in leaf tobacco shall be below statutory Maximum Residue Limits (MRLs). Indian tobacco though is known for low CPA residues, in

order to strategize and develop action plan for tackling future problems of CPA residues, Tobacco Board has been implementing several measures proactively.

Tobacco Board is undertaking CPA residue testing of tobacco leaf in farmer level samples in order to identify the problematic villages which are CPA hotspots. Based on the analysis results, hot spot specific focused interventions are being taken up to restrict reoccurrence of the CPA residues above GRL. State wise samples analysed are detailed below:

Crop season	State	No. of samples Analysed	Amount (₹ in Lakh)
2022-23	Andhra Pradesh	169	14.26
2023-24	Karnataka	105	11.97
Total		274	26.23

(d) Leaf chemistry analysis of leaf tobacco for nicotine, sugars and chlorides:

Tobacco Board undertakes the analysis of cured leaf tobacco in every crop season for determining chemical parameters such as Nicotine, Sugars and Chlorides so as to determine the quality of leaf grown during the particular season and establish the crop chemistry. The details of year wise analysis are as follows:

Crop season	State	No. of samples Analysed	Amount (₹ in Lakh)
2021-22	Andhra Pradesh	112	2.53
2022-23		106	2.40
2023-24	Karnataka	105	2.38
	Total	323	7.31

VI) TRANSFER OF TECHNOLOGY:

Tobacco Board is helping farmers to grow tobacco efficiently by extending timely advices on latest technology through Personal contacts, Group meetings, Farmer trainings, Exposure visits cum Study tours, Workshops, On-farm trials / Result demonstrations and Model project area schemes.

(i) Training programmes to farmers and Technical staff:

Farmers' training is one of the most important elements of extension design and planning for imparting knowledge and skills to the farming community. It has immense potential in transfer and utilization of latest technical knowhow, leadership development and attitudinal changes. Training is thus a crucial and continuous requirement for human resource development. Training makes the farmers proficient in implementing Good Agricultural Practices (GAP's) in tobacco

cultivation, thereby ensuring sustainability. Training of extension staff is highly essential for providing latest technical knowhow and also for inculcating competence, professionalism and service morale.

Tobacco Board had conducted training programmes to growers and field staff involving Scientists from CTRI & NIPHM and Agronomists/technical officers from Trade at different crop growth stages starting from seed bed preparation to post harvest product management during 2023-24 crop season.

- ❖ The Board had organized 156 training programmes in 2023-24 to the farmers in all soil regions in the States of Andhra Pradesh and Karnataka, at different stages of crop growth. Around 7,731 participants (growers/staff) have participated in these training programmes. An amount of ₹5.18 lakh was spent towards conducting grower training programmes in both States.



- ❖ The Scientists of NIPHM, Hyderabad visited Auction Platforms in NLS and KLS regions and imparted training to growers/staff on bio pesticides, Bio fertilizers mass multiplication procedures and use of bio pesticides and Potassium Releasing Bacteria (KRB) formulations in FCV tobacco cultivation. An amount of ₹0.48 lakh was paid to NIPHM Scientists towards visiting charges for these demonstrations. The brief particulars are as follows:

Soil region	Dates of visits of NIPHM Scientists	Duration
KLS region in Karnataka	03/04/23 & 04/04/23	2 days
NLS region in Andhra Pradesh	28/09/23 & 29/09/23	2 days



- ❖ A two-day training programme to field staff was conducted by ITC Research Scientists on 20th and 21st April - 2023 at Yelwal, Mysuru on recent advances in FCV tobacco cultivation / Good Agricultural Practices and problems being encountered in FCV tobacco farming.



- ❖ An interactive session with Managers of Tobacco Board, CTRI Scientists and grower representatives of all soil regions of Andhra Pradesh was conducted by Board on 07/07/2023 at ICAR-CTRI, Rajahmundry, to deliberate on "Soil fertility and health, Fertilizer recommendations in relation to the soil fertility status". An amount of ₹0.22 lakh was spent to conduct this interactive session.



- ❖ In house training programme for two days was conducted by NIPHM Scientists from Hyderabad on "Integrated Pest Management (IPM) & Integrated Nutrient Management (INM) in FCV tobacco cultivation and identification of symptoms of pest and diseases, nutrient deficiency and their management practices" at office of the Auction Superintendent, Chilkunda to Technical staff working in Karnataka on 19/07/2023 and for growers on 20/07/2023. An expenditure of ₹2.70 lakh was incurred towards this programme.



- ❖ A 3 day On Campus training programme was conducted for 15 technical staff (AS/SGO, FO and FA's) of Andhra Pradesh at National Institute of Plant Health Management (NIPHM), Hyderabad from 14/11/2023 to 16/11/2023 on (i) Drought mitigation approaches & methods, (ii) Integrated Nutrient Management (INM) and (iii) Natural farming practices/Organic cultivation by incurring an expenditure of ₹0.89 lakh.



- ❖ Exclusively training programmes on Good Agricultural Practices were conducted to educate Scheduled Tribe growers both in Karnataka and Andhra Pradesh in view of commemorating the birth centenary of Sri Birsa Munda.



- ❖ Special training programmes were conducted by the CTRI Scientists at their Research Stations Jeelugumilli (10/01/2024) and Kandukur (18/01/2024) to Field Assistants of Tobacco Board on "Good Agricultural Practices for FCV tobacco production". An expenditure of ₹2.56 lakh was incurred towards this programme.



- ❖ Tobacco Board has organized a programme on “Capacity building programme for youth entrepreneurship (demo on drone technology) under Mera Yuva Bharat” at Ongole on 12/01/2024, on the occasion of Sri Swami Vivekananda’s 161st Birth Anniversary, wherein youth were trained about operating of drones for agricultural use especially spraying of pesticides and fertilizers in this programme.



- ❖ Tobacco Board took a massive campaign among FCV tobacco farm workers on Ayushman cards (PM-JAY health cards) and educated on enrolment and approximately 2,141 farm workers were enrolled in Andhra Pradesh and Karnataka.



- ❖ Two days On-campus training programme on Good Agricultural Practices was conducted by the CTRI at Research Station, Hunsur to the FCV tobacco growers of Karnataka on 05/03/2024 and 06/03/2024. An expenditure of ₹1.62 lakh was incurred towards this programme.



- ❖ Demonstration of “FCV Tobacco Leaves Stringing Machine” was conducted on 07/03/2024 at CTRI Research Station, Kandukur by the CIAE, Coimbatore Scientists wherein the Chairman, Tobacco Board, Director, CTRI, Manager (Extension), Tobacco Board, Scientists, Traders and growers have participated.



Other Extension programmes undertaken towards control of CPA residues in NLS region

- Action plan implemented:

- ❖ Board conducted meetings with all its stake holders of industry i.e., members of trade, growers and Scientists, CTRI, Rajahmundry at frequent intervals to address the pesticide residue problem in tobacco.
- ❖ A meeting was held on 21/02.2024 with all stake holders of tobacco industry at Head Office, Guntur for devising a plan over action to be implemented for control of CPA residue problem in FCV tobacco in NLS region for 2023-24 crop season. CTRI Scientists, Managers in Head Office, Regional Manager, NLS region, representatives from trade, grower representatives, Tobacco Board Officials and staff participated in the meeting.



- ❖ Auction Superintendents convened awareness meetings at village level focusing on CPA issues.
- ❖ Hand bills depicting the information on ill effects of pesticide residues in tobacco along with recommended pesticides and their dosages for control of different pest and diseases, were prepared and distributed to growers.
- ❖ An appeal was made to growers through print media to avoid the use of un-recommended pesticides in tobacco and also refrain from the use of Carbendazim, Dithiocarbamate and Pendimethalin.
- ❖ Flexis appealing the growers not to use Carbendazim, Dithiocarbamates and Pendimethalin were displayed in Auction floors and 90 hot spot villages identified with higher pesticide application.
- ❖ Posters/Pamphlets on CPA residue management highlighting economic threshold level of pest and period of pre-harvest interval were given to growers.
- ❖ Pest control measures were displayed on black boards at grower gathering places.
- ❖ Widely publicized the information of pesticides with dosages and pest control measures recommended by CTRI among the FCV tobacco growers.
- ❖ Constantly monitored pesticide sales to tobacco growers and displayed information on recommended pesticides in pesticide shops. Awareness meetings / trainings to pesticide dealers were conducted.
- ❖ Testing the leaf tobacco for CPA residues was done, by following scientific sampling procedure, so as to establish traceability of the produce and thereby identification of high risk villages for taking up further steps for alleviating the CPA residue problem in FCV tobacco of NLS region.
- ❖ Educated growers on measures such as need based application of recommended pesticides in recommended doses; avoiding pesticide sprays for false maturity control; restricting the use of nitrogen fertilizers over and above recommended quantities; avoiding use of herbicides for weed control; application of concoctions with natural ingredients for pest control.

ii. Workshops:

Two workshops were conducted on latest “Good Agricultural Practices (GAP’s)” in FCV tobacco cultivation to the growers, Boards Technical Officers and Staff at CTRI – Research Station, Kandukur on 03/11/2023 and on 07/11/2023 at Koyyalagudem Auction platform in Andhra Pradesh and two workshops were conducted on latest “Good Agricultural Practices (GAP’s)” in FCV tobacco cultivation to the growers, Boards Technical Officers and Staff at Mysuru on 16/05/2023 and in Periyapatna region on 02/06/2023. An amount of ₹2.41 lakh was incurred towards conducting the 4 workshops.



State	Soil region	Expenditure (₹ in Lakh)
KK	KLS - Mysuru	0.50
	KLS - Periyapatna	0.50
AP	SLS & SBS	0.91
	NLS	0.50
	Total	2.41

iii. Study tour to growers of Andhra Pradesh:

Tobacco Board had organized study tour to 148 farmers/staff from all the 16 Auction platforms under Andhra Pradesh jurisdiction to visit ICAR-CTRI, Rajahmundry on 13/12/2023 on the eve of Platinum Jubilee celebrations. The growers also visited stalls of ICAR-CTRI and were appraised on the Good Agricultural Practices in FCV tobacco cultivation. Study tour to 123 farmers/staff from all the 10 Auction platforms under Karnataka to visit Green Leaf Threshing Plant of M/s ITC Ltd, Nanjangud during 09/11/2023 & 10/11/2023 for the benefit of tobacco growers covering all the latest technologies through exhibition and conference. Study tour was conducted to educate exclusively women growers of Karnataka on 29/12/2023 and visited Tobacco Leaf Threshing plant at Nanjangud on removal of Non Tobacco Related Materials at the time of threshing and packing.

The details of expenditure incurred towards Study tour from all soil regions of Andhra Pradesh and Karnataka are as furnished below:

Soil region	Date of tour	Expenditure (₹ in Lakh)
KLS - Mysuru	09/11/2023	0.23
KLS - Periyapatna	10/11/2023	0.27
KLS - Mysuru and Periyapatna for women growers	29/12/2023	0.22
NLS	13/12/2023	0.62
SBS & SLS	13/12/2023	0.84
	Total	2.18



iv. Publicity Material:

During 2023-24 crop season, an amount of ₹0.87 lakh was incurred towards printing of 17,000 pamphlets each on a) Orobanche control measures and Green manuring and b) Non Tobacco Related Material (NTRM's) in FCV tobacco cultivation and distributed to growers in Andhra Pradesh.

v. Field Friends' Teams:

Tobacco Board has implemented “Field Friends” by constituting 5 teams consisting of Scientists from CTRI, field executives of trade and Board’s Technical Officers. These field teams visited the tobacco growing villages in the Auction platforms assigned to them in Andhra Pradesh and Karnataka during 2023-24 crop season and advised growers on improved package of practices on crop production and protection, harvesting, curing, reduction of usage of pesticides, topping and de-suckering, elimination of NTRM's, Post Harvest Product Management etc., An expenditure of ₹0.98 lakh was incurred for implementation.



VII) ON FARM TESTS AND EXPERIMENTAL TRIALS:

During 2023-24 crop season, Tobacco Board has implemented “On Farm Tests and Experimental Trials” on impact of Natural Farming mode of FCV tobacco cultivation, varietal trials to test the efficacy of new varieties (FCR-15 in SBS & SLS regions of Andhra Pradesh & FCH-222 in Karnataka) in comparison with existing varieties and for evaluation of the impact of KRB (Potassium Releasing Bacteria) application on crop quality and yield. In natural farming mode, chemical fertilizers and chemical pesticides were not used and growers have produced pesticide free tobacco. The particulars of growers who took up trials and the area under trials in both states of Andhra Pradesh and Karnataka during 2023-24 crop season are as follows:

Objective of the trial	State	No. of growers	Area under trials	
			(in ha.)	(in acres)
Natural Farming	Karnataka	4	1.60	4.00
Varietal trials (FCH222 variety)		3	1.20	3.00
Evaluation of impact of Potassium Releasing Bacteria (KRB) application on crop quality and yield.		3	2.20	5.50
		Total:	5.00	12.50
Natural Farming	Andhra Pradesh	2	3.20	8.00
Natural Farming and KRB		1	0.40	1.00
Varietal trials (FCR-15 variety in SBS & SLS)		9	11.30	28.25
Evaluation of impact of KRB application on crop quality and yield.		4	7.70	19.25
	Total:	16	22.60	56.50
	Grand Total:	26	27.60	69.00

Board incurred an expenditure of ₹1.64 lakh for Karnataka and ₹2.97 lakh in Andhra Pradesh towards the financial incentives, extended to these growers as an encouragement for conducting the On farm trials in their fields and also for organizing field day programmes. A total of 837 growers in Andhra Pradesh and 530 growers in Karnataka States attended to field day programmes and were educated on the benefits of natural farming concept, KRB utilization and new varieties.



VIII) MODEL PROJECT AREA:

Board has implemented Model Project Area scheme in 16 villages in Andhra Pradesh and 11 villages in Karnataka to encourage farmers in these areas to adopt Good Agricultural Practices to enhance productivity and quality of tobacco in a focused manner. An expenditure of ₹10.60 lakh was incurred towards execution of the scheme.



IX) GROW YOUR OWN FUEL:

To promote raising of fast-growing tree saplings (Agro forestry plantation) to create sustainable source of wood for the farming community and to address environmental concerns of FCV tobacco curing, Tobacco Board supplied saplings of fast growing trees at free of cost to registered growers who are willing to take up plantations at their barn sites, barren land and field bunds. The Auction Superintendents have distributed saplings to growers at meeting places and also participated in planting at farmers fields.



X) RESEARCH PROJECTS TAKEN UP BY TOBACCO BOARD IN CO-ORDINATION WITH TRADE AND CENTRAL GOVERNMENT RESEARCH INSTITUTES.

1. Development and Evaluation of Solar Thermal Energy based FCV tobacco curing systems

Tobacco Board with support of trade (M/s ITC & GPI Ltd) has extended financial support to ICAR-CTRI for execution of the Research Project “Development and Evaluation of Solar Thermal Energy based FCV tobacco curing systems”. CTRI recommended as mentioned below:

- ❖ Integration of solar thermal interventions viz., polycarbonate roof chamber, solar hot air circulation, solar hot water circulation resulted in reducing the fuel wood consumption upto 33%.
- ❖ Polycarbonate Roof Chamber erected over the existing barn as a solar thermal energy collector will be able to reduce the fuel wood consumption to an extent of 21% in NLS tobacco.
- ❖ Inclusion of LPG Gas was recommended.

2. Evaluation of Loose-Leaf Barn (LLB) for reducing the wood fuel consumption in FCV tobacco curing

Tobacco Board in collaboration with M/s ITC Ltd entrusted a project “Scientific evaluation of Loose-Leaf Barn for its efficacy in curing FCV tobacco” to CTRI. Totally Tobacco Board extended ₹1.96 lakh towards this project. M/s ITC Ltd. constructed barn at CTRI Research Station, Kandukuru and CTRI has carried out research and has submitted report and recommendations are as follows:

- ❖ Stringing and de-stringing operations totally excluded as loose leaf was loaded in Barn (LLB).
- ❖ The cost incurred in stringing and de-stringing operations can be saved in LLB.
- ❖ Wood requirement per kg of cured leaf was less in Loose Leaf Barn (2.96 kgs) compared to conventional barn (4.68 kgs).
- ❖ Additional expenditure incurred for electricity and diesel in LLB will be compensated by the cost incurred for additional wood consumed for curing in conventional barn.
- ❖ Suggested the standardization of curing process to avoid blotching in cured leaves.

- ❖ Integration of solar energy and other energy sources in place of wood fuel in Loose Leaf Barn can address the environmental issues in the process of flue-curing.

3. Evaluation of Bio-Consortia for nutrient supplementation, nematode/disease control for enhancing productivity and quality of FCV tobacco in KLS region

The project was conducted during 2022-23 & 2023-24 crop seasons at CTRI-Research Station, Hunsur, Karnataka State. The application of Bio-consortia to FCV tobacco field with 25% reduced dose of recommended fertilizers yielded higher productivity. The CTRI is carrying out the soil and cured leaf analysis from these plots and final report is awaited. An amount of ₹4.56 lakh was extended for this project.

4. Development and Evaluation of FCV Tobacco Leaves Stringing Machine

Tobacco Board entrusted a project “Development and evaluation of FCV tobacco leaves stringing machine” to ICAR-CTRI (Central Tobacco Research Institute) and ICAR-CIAE (Central Institute of Agricultural Engineering) on 09/11/2021. The proposed project cost of ₹11.055 lakh was borne by Tobacco Board with the support of trade. An amount of ₹5.525 lakh was extended as Boards share. The fabrication of prototype is completed and tested at CTRI Research Station, Hunsur and Kandukur on several times to bring to precision of machine for stringing of harvested leaves. On 7th March-2024, the demonstration was conducted by the CIAE, Coimbatore Branch at CTRI, Kandukur and further the fabrication and fixation of conveyor belt is recommended by the delegates in place of trays for self-loading the leaf for stringing. The final demonstration and submission of report is to be completed.

5. Leaf holding spike rod

- ❖ Tobacco Board has taken up fabrication of low-cost GI steel leaf holding spike rod and the machine for leaf loading, for reducing manual labour engagement in FCV tobacco leaf stringing and de-stringing operations. 260 no. of leaf spike rods along with machine was handed over to ICAR-CTRI for preliminary scientific evaluation and the tobacco leaf was loaded with the help of these 260 no. of spike rods into the curing barn on 26/04/2023.



- ❖ Demonstration was conducted to know the efficacy of the Leaf holding clipped spike rods in the grower barn under Jangareddygudem Auction platform area. The same was witnessed by the Research Advisory Committee of ICAR-CTRI on 15/06/2023 and they applauded the initiative of Tobacco Board to reduce the cost of cultivation. An amount of ₹2.09 lakhs was incurred during 2023-24 crop season towards this initiative.



EXPENDITURE ON IMPLEMENTATION OF EXTENSION AND DEVELOPMENTAL SCHEMES IN 2023-24

Tobacco Board had incurred a total expenditure of ₹326.04 Lakh during 2023-24 for implementing various Extension and Developmental schemes.

Extension Schemes	Expenditure (₹ in Lakh)
Farm mechanization	14.93
Improving Yield & Quality of Tobacco	125.83
Improvement of Curing Practices	100.26
Elimination of NTRMs and Product Integrity	40.04
Post Harvest Product Management	5.11
Programmes for training of farmers and technical staff	20.10
On Farm Tests & Experimental Trials	4.61
Model Project Area	10.60
Research Project, ICAR-CTRI, Rajahmundry	4.56
Total:	326.04

The scheme wise Physical / Financial targets and achievements are given at page No's. 57 to 61.

**2023-24 CROP SEASON - EXTENSION AND DEVELOPMENTAL SCHEMES-
PHYSICAL AND FINANCIAL ACHIEVEMENTS**

Sl. No.	Name of the Scheme	No.of beneficiaries			Physical Achievement (No's/Kg's/Ltr's)			Financial Achievement (₹ in lakh)		
		A.P	KK	Total	A.P	KK	Total	A.P	KK	Total
1	Farm Mechanization									
a	Leaf holding spike rod							2.09		2.09
b	HDPE Pipes	291		291	5000		5000	12.84		12.84
	Sub Total:	291		291	5000		5000	14.93	0.00	14.93
2	Improving yield and quality of FCV Tobacco									
a	Green manure seed	523	1327	1850	10060	32940	43000	1.04	3.29	4.33
b	Navadhanyalu	80		80	1040		1040	0.88		0.88
c	Analysis of leaf for pesticide and chemical constituents				387	210	597	19.19	14.34	33.53
	Integrated Pest Management Practices									
d	Pheromone Traps	518	102	620	9475	810	10285	1.68	0.16	1.84
e	Yellow Sticky Traps	550	113	663	7914	802	8716	0.47	0.06	0.53
f	Supply of Trays and Cocopeat	1432	5516	6948	673393	1143631	1817024	20.49	47.95	68.44
g	Supply of Cocopeat	294		294	172950		172950	2.23		2.23
h	Supply of Bio Pesticides	615	744	1359	2678	744	3422	2.94	0.84	3.78
i	Erection of green houses/poly houses for raising nurseries	272		272	287		287	1.35		1.35
j	Supply of marigold seedlings	2119	2229	4348	885000	232500	1117500	6.64	1.74	8.38
k	Supply of Bajra & Jowar seeds		746	746		1064	1064	0.00	0.54	0.54
	Sub Total:	6403	10777	17180				56.91	68.93	125.83
3	Improving of curing practices - Energy conservation measures									
a	Glass wool roof insulation/Paddy Straw Roof Insulation	366	1177	1543	294	1196	1490	26.46	65.25	91.71
b	Installation of venturi furnace	223		223	171		171	8.55		8.55
	Sub Total:	589	1177	1766				35.01	65.25	100.26
4	Elimination of NTRM and Product Integrity through supply of tarpaulins (Canvas)	3192	870	4062	3192	870	4062	32.56	7.48	40.04

**2023-24 CROP SEASON - EXTENSION AND DEVELOPMENTAL SCHEMES -
PHYSICAL AND FINANCIAL ACHIEVEMENTS**

Sl. No.	Name of the Scheme	No.of beneficiaries			Physical Achievement (No's/Kg's/Ltr's)			Financial Achievement (₹ in lakh)		
		A.P	KK	Total	A.P	KK	Total	A.P	KK	Total
5	PHPM Measures Construction of Bulking Sheds/Model Storage facilities	36		36	36		36	5.11		5.11
6	Other Extension Programmes - Training to farmers & staff									
a	Work shops	352	384	736	2	2	4	1.41	1.00	2.41
b	Training programmes by Auction Superintendents to growers	4794	2937	7731	96	60	156	3.12	2.06	5.18
c	Training programmes to Officers/ Staff/Growers at NIPHM/CTRI	190	386	576	6	6	12	3.84	4.64	8.48
d	Publicity & Extension literature				34000		34000	0.87		0.87
e	Study Tours	148	123	271	16	10	26	1.46	0.72	2.18
f	Field Friend Teams				6	2	8	0.75	0.23	0.98
Sub Total:		5484	3830	9314				11.45	8.65	20.10
7	On Farm Tests & Experimental									
a	Trials	16	14	30	16	14	30	2.24	1.14	3.38
b	Field day	837	530	1367	16	10	26	0.73	0.50	1.23
8	Model Project Area	885	544	1429	16	11	27	6.47	4.13	10.60
9	Funding for Scientific Technology and Economic Research Studies							4.56		4.56
	Grand Total:	17733	17742	35475				169.97	156.07	326.04

COVERAGE OF SC/ST/WOMEN & OTHER GROWERS UNDER EXTENSION AND
DEVELOPMENTAL SCHEMES DURING 2023-24

Sl. No	Name of the scheme	Achievements										Financial (subsidy in ₹)		
		Beneficiaries				Physical Achievement (No's/Kg's/Ltr's)								
S.C	S.T	Women	Others	Total	S.C	S.T	Women	Others	Total	S.C	S.T	Women	Others	Total
1	Farm Mechanization													
a	Leaf holding spike rod													209000
b	HDPE Pipes	23	0	80	188	291	370	0	1408	3222	5000	177970	0	336762
	Sub Total:	23	0	80	188	291	370	0	1408	3222	5000	177970	0	336762
2	Improving yield and quality of FCV Tobacco													
a	Green Manure seed	84	65	394	1307	1850	1880	1640	9410	30070	43000	18800	16400	94600
b	Navadhanyalu	0	0	0	0	80	0	0	0	0	0	80	0	0
c	Analysis of leaf for pesticide and chemical constituents											597		3353626
	Integrated pest management practices													
d	Pheromone Traps	15	10	149	446	620	263	344	2660	7018	10285	4705	6090	47406
e	Yellow Sticky Traps	22	15	169	457	663	281	355	2418	5662	8716	1698	2075	14530
f	Supply of Trays and Cocopeat	346	215	1632	4755	6948	78444	55564	469628	1213388	1817024	451623	312955	1672728
g	Supply of Cocopeat	2	79	213	294	1200	48150	123600	172950	2164		62022	159209	223395
h	Supply of Bio Pesticides	30	49	318	962	1359	52	185	892	2293.00	3422.00	5475	19925	98275
i	Erection of greenhouses/poly houses	1		74	197	272	1		79.5	206.5	287	469		37285
														96849
														134603



**COVERAGE OF SC/ST/WOMEN & OTHER GROWERS UNDER EXTENSION AND
DEVELOPMENTAL SCHEMES DURING 2023-24**

Sl. No	Name of the scheme	Achievements										Financial (subsidy in ₹)							
		Beneficiaries			Physical Achievement (No's/Kg's/Ltrs)						S.C		S.T		Women		Others		
S.C	S.T	Women	Others	Total	S.C	S.T	Women	Others	Total	S.C	S.T	Women	Others	Total	S.C	S.T	Others	Total	
j	Supply of marigold seedlings	263	424	896	2765	4348	36480	109982	242723	728315	1117500	27360	82487	182042	546236	838125			
k	Supply of Bajra & Jowar seeds	32	23	176	515	746	38	27	242	757	1064	1912	1361	12181	38439	53892			
	Sub Total:	795	801	3887	11617	17180					514205.5	441292.5	2221069.3	5965209.8	12583403				
3	Improvement of Curing Practices - Energy conservation measures																		
a	Glass wool roof insulation./ Paddy Straw Roof insulation	53	44	373	1073	1543	51	45	361.88	1032.12	1490	302500	235000	2262170	6371330	9171000			
b	Installation of venturi furnace	7	0	64	152	223	4.25	0	52.75	114	171	21250	0	263750	570000	855000			
	Sub Total:	60	44	437	1225	1766					323750	235000	2525920	6941330	10026000				
4	Elimination of NTRM and Product Integrity through supply of tarpaulins (Canvas)																		
5	PHPM Measures Construction of Bulking Sheds/Model Storage facilities	213	79	819	2951	4062	213	79	819	2951	4062	281600	101000	786200	2836000	4004800			
		0	0	3	33	36	0	0	3	33	36	0	0	45000	466500	511500			

**COVERAGE OF SC/ST/WOMEN & OTHER GROWERS UNDER EXTENSION AND
DEVELOPMENTAL SCHEMES DURING 2023-24**

Sl. No	Name of the scheme	Achievements										Financial (subsidy in ₹)			
		Beneficiaries			Physical Achievement (No's/Kg's/Ltr's)							S.C	S.T	Women	Others
S.C	S.T	Women	Others	Total	S.C	S.T	Women	Others	Total	S.C	S.T	Women	Others	Total	
6	Other Extension Programmes - Training to farmers & staff														
a	Work shops			736					4						241337
b	Training programmes by Auction Superintendents to growers			7731					156						517571
c	Training programmes to Officers/Staff/Growers at NIPHM/CTR			576					12						847857
d	Publicity & Extension Literature (8600 pamphlets & 16 flexies)								34000						86716
e	Study Tours			271					26						218453
f	Field Friend Teams								8						97724
	Sub Total :									9314					2009658
7	On Farm Tests & Experimental Trials														
a	Field day training programme			30					30						337566
a	Field day training programme			1367					26						122270
8	Model Project Area (Ha.)			1429					26						1060356
9	Funding for Scientific Technology and Economic Research Studies			0					0						456000
	Grand Total:	1091	924	5226	16014	35475				1297526	777293	5914951	16977950		32604195



CAPACITY BUILDING (TRAINING) PROGRAMMES FOR TOBACCO BOARD OFFICIALS AND STAFF

- 1) Training programme was imparted on GST and Financial Rules to 95 officers/staff (46+49) in Andhra Pradesh and Karnataka from 10.07.2023 to 14.07.2023 and from 07.09.2023 to 09.09.2023 by the faculty of IISTD, New Delhi at Tobacco Board, Guntur.



- 2) Sri P. Ravi Sankar, Accountant, P.Ad Section, Head Office, Guntur was nominated to one day workshop on Maintenance of Reservation Roster (DR & Promotion) for persons with Disabilities on 15/09/2023 at New Delhi.
- 3) Sri G.Damodar, Manager(Extension) was nominated to National Online Consultation on implementation of Tobacco vendor Licensing on 18/10/2023.
- 4) Training programmewas imparted to 115 no. of outsource field staff in Andhra Pradesh region on Communication Skills/Behavioural Development by the technical officers of Tobacco Board on 07/02/2024 and 13/02/2024.



- 5) 06 officers of Tobacco Board participated in online training on Record Management - Right to Information conducted by ISTM, New Delhi from 26/03/2024 to 28/03/2024.

GROWER'S WELFARE INITIATIVES

I) Tobacco Board Growers Welfare Fund:

Tobacco Board is undertaking various welfare measures, to ensure overall welfare of around 76,600 Tobacco Growers and their families in the states of Andhra Pradesh, Karnataka, Telangana & Odisha by establishing 'Tobacco Board's Growers' Welfare Schemes' in 2009-10 with the approval of Department of Commerce, Ministry of Commerce & Industry, Government of India.

The Welfare Scheme provides financial assistance in the form of Death Grants to the nominees of deceased growers for natural and accidental deaths and interest Free Loans to active members in welfare scheme for Daughter's Marriage, Children Education, Treatment for major illness/Accident cases which requires surgery and Repairs to barns damaged due to Natural Calamities/Fire Accidents. Since the inception of the scheme, Tobacco Board had provided financial relief of ₹82.96 Crore to 21,760 members in terms of Grants and Loans so far (Grants of ₹68.76 Crore to 16,730 members and Interest free loans of ₹14.20 Crore to 5,030 growers) upto 31/03/2024. By the end of 2023-24 a total amount of ₹69.94 Crore was available in Tobacco Board's Growers Welfare Fund account.

During 2023-24, an amount of ₹5.73 crore was disbursed in the form of Grants and ₹0.81 Crore in the form of Interest Free Loans, totaling to ₹6.54 Crore and an amount of ₹3.47 crore was sanctioned as Special Interest Free Crop Damage Loan to 3,470 growers members whose crop was damaged due to 'MICHAUNG' cyclone of Andhra Pradesh with the approval of Ministry of Commerce vide Letter No.2/3/2022-EP(Agri-VI) dated 02/01/2024 issued by Under Secretary, Ministry of Commerce & Industry, Department of Commerce, Government of India, New Delhi.

**STATEMENT SHOWING THE FINANCIAL RELIEF IN THE FORM OF GRANTS / INTEREST FREE LOANS SANCTIONED
FROM INCEPTION OF THE SCHEME TO 31/03/2024**

Category of the scheme	Since inception of the scheme upto 31/03/2023					During 2023-24 (01/04/2023 to 31/03/2024)				
	Andhra Pradesh	Karnataka	TOTAL		Andhra Pradesh	Karnataka	TOTAL		No. of Beneficiaries	Amount (₹) In. Lakh
No. of Beneficiaries	Amount (₹) In. Lakh	No. of Beneficiaries	Amount (₹) In. Lakh	No. of Beneficiaries	Amount (₹) In. Lakh	No. of Beneficiaries	Amount (₹) In. Lakh	No. of Beneficiaries	No. of Beneficiaries	Amount (₹) In. Lakh
DEATH GRANTS										
Natural death	9852	3268.50	5261	2653.62	15113	5922.12	440	220.00	657	328.50
Accidental death	359	245	136	135.50	495	380.50	13	13.00	12	12.00
Total Grants (A)	10211	3513.50	5397	2789.12	15608	6302.62	453	233.00	669	340.50
INTEREST FREE LOANS										
a) Daughter Marriage	588	153.75	1194	589.25	1782	743.00	1	0.50	102	51.00
b) Major Illness	95	30.15	20	9.74	115	39.89	0	0.00	2	1.00
c) Barn Loan	2224	260.85	320	148.51	2544	409.36	0	0.00	31	14.00
d) Education Loan	287	79.74	138	67.85	425	147.59	2	1.00	26	13.00
e) Special Interest Free										
Crop Damage Loan	10882	1088.20	0	0.00	10882	1088.20	3470	347.00	0	0.00
Total Loans (B)	14076	1612.69	1672	815.35	15748	2428.04	3473	348.50	161	79.00
Grand Total (A + B)	24287	5126.19	7069	3604.47	31556	8730.66	3926	581.50	830	419.50
										4756 1001.00

AUCTIONEERING SERVICES

The Tobacco Board introduced auction system for the sale of FCV tobacco in 1984 in Karnataka and in 1985 in Andhra Pradesh by establishing auction platforms. The major objectives of auction system inter-alia are to ensure fair and remunerative prices to the tobacco growers by creating an element of competition among the buyers, to provide correct weightment of tobacco and also to ensure prompt payment to the growers. Over the years, the Board has successfully implemented this auction system, bringing satisfaction to all the stakeholders.

In the year 2012, the Board strengthened the auction system by transforming the manual auction system into an electronic auction system, utilizing advancements in information and technology. The electronic auction system brings the complete transparency in the auction system and facilitates recording of every detail in digital format.



E-auctioning of FCV tobacco

I) AUCTIONS FOR SALE OF 2022-23 FCV TOBACCO IN ANDHRA PRADESH:

a) Crop size fixed and Crop Condition:

Tobacco Board has fixed a crop size of 142 million kg (mkg) to be produced, by the farmers during the 2022-23 crop season in Andhra Pradesh.

During the year, transplantations in an area of 23,000 ha was affected due to 'Mandous' Cyclone in SLS & SBS regions and some of the farmers had taken-up total re-plantations. The crop that withstood the cyclone experienced false ripening and increased low-grade tobacco production. Due to false ripening, farmers under southern region were forced to hire more barns for curing by incurring additional expenditure. However, the quality of the crop was very good.

b) Commencement of Auction sales:

The auctions for sale of 2022-23 FCV tobacco crop at 16 auction platforms in Andhra Pradesh were commenced in 3 phases. In 1st phase, auctions commenced on 24/02/2023 at 4 auction platforms in SLS and SBS Regions; in 2nd phase, auctions commenced on 09/03/2023 at remaining 7 auction platforms in SLS & SBS Regions and in 3rd phase, auctions commenced on 23/03/2023 at all 5 auction platforms in NLS Region.

c) Grade Out-turn:

The grade out-turn recorded in terms of Bright, Medium and Low-grade percentages were 50:30:20 vis-à-vis 52:26:22 during previous year.

The soil region wise bright, medium and low-grade percentages vis-à-vis previous year are given below:

Region	2022-23 Season			2021-22 Season		
	Bright %	Medium %	Low %	Bright %	Medium %	Low %
SBS	45	26	29	48	20	32
SLS	38	39	23	45	33	22
NLS	67	25	8	61	28	11
OVER ALL	50	30	20	52	26	22

d) Volume marketed and prices realized:

The auctions for sale of 2022-23 FCV tobacco crop in Andhra Pradesh commenced in the financial year 2022-23 on 24/02/2023 and concluded in the financial year 2023-24 on 30/08/2023. A total volume of 181.02 mkg of tobacco was marketed at an average price of ₹225.73 per kg by the end of auction season, out of which, a volume of 160.73 mkg of tobacco was marketed at an average price of ₹229.40 per kg during the period from 01/04/2023 to 30/08/2023 i.e., during 2023-24 financial year. Auction platform wise volume marketed and average price realized during 01/04/2023 to 30/08/2023 are given at Annexure-I.

e) Market analysis:

Auctions for sale of 2022-23 Andhra Pradesh FCV tobacco crop commenced on 24/02/2023 and concluded on 30/08/2023 in 148 auction days. A total volume of 181.02 mkg of tobacco of 2022-23 crop season was marketed as against the crop size fixed i.e., 142 mkg, at an average price of ₹225.73 per kg. The average price realized ₹225.73 per kg in marketing of 2022-23 season's crop was higher by ₹46.56 per kg than the previous year's average price. The average price recorded for FCV tobacco auctions i.e., ₹225.73 per kg and the highest bid recorded ₹289.00 per kg for 2022-23 crop were the record high in the history of FCV tobacco auctions in Andhra Pradesh. Overall, it took 148 auction days during 2022-23 crop season to complete the auctions as against 112 days in previous year.

The soil region wise average prices realised during current auctions in comparison with previous year are given hereunder:

Soil Region	Grade	2022-23 Auctions (Final)		2021-22 Auctions (Final)		Diff. in Avg. Price of 2022-23 over 2021-22 Auctions
		Volume Mkted. (mkg)	Avg. Pri. (₹/kg)	Volume Mkted. (mkg)	Avg. Pri. (₹/kg)	
SBS (Southern Black Soils)	Bright	29.94	227.61	20.39	184.10	+43.51
	Medium	17.15	219.86	8.34	177.01	+42.85
	Low	18.79	199.84	13.81	152.39	+47.45
	Total	65.88	217.67	42.54	172.41	+45.26
SLS (Southern Light Soils)	Bright	21.62	220.26	15.31	184.00	+36.26
	Medium	22.45	219.41	11.07	177.28	+42.13
	Low	13.16	197.44	7.64	142.96	+54.48
	Total	57.23	214.68	34.02	172.60	+42.08
NLS (Northern Light Soils)	Bright	38.67	261.83	27.00	205.39	+56.44
	Medium	14.30	221.17	12.55	179.32	+41.85
	Low	4.94	191.62	4.88	138.35	+53.27
	Total	57.91	245.81	44.43	190.67	+55.14
All Regions	Bright	90.23	240.52	62.70	193.24	+47.28
	Medium	53.90	220.02	31.96	178.01	+42.01
	Low	36.89	197.88	26.33	147.06	+50.82
	Total	181.02	225.73	120.99	179.17	+46.56

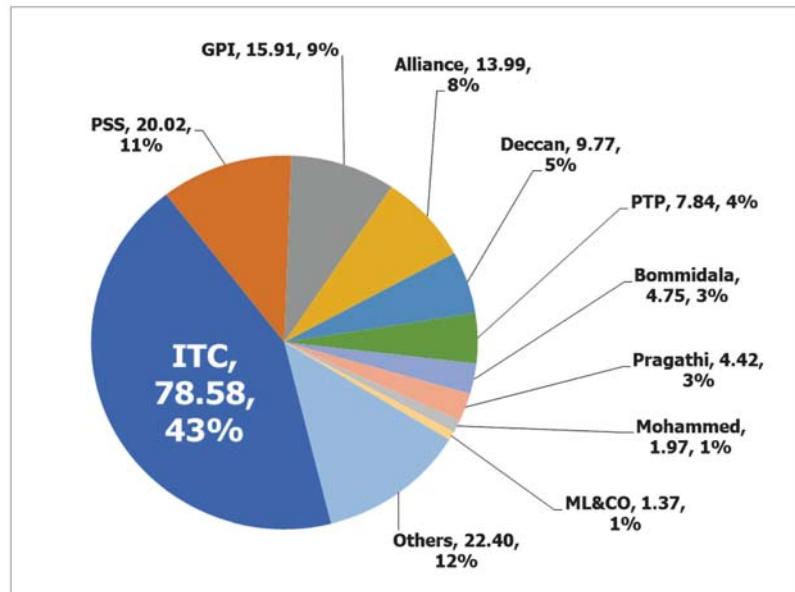
f) Buyers' Participation:

A total of 56 buyers participated in 2022-23 Andhra Pradesh auctions as against 41 buyers during the previous year. The volumes of tobacco purchased and average prices paid by the buyers in the categories of Manufacturers, Exporters and Dealers compared to their previous year purchases are given hereunder:

Sl. No.	Category	2022-23 Auctions			2021-22 Auctions		
		Volume (mkg)	% share	Avg. Pri. (₹/kg)	Volume (mkg)	% share	Avg. Pri. (₹/kg)
1	Manufacturers	94.49	52.20	223.46	67.28	55.61	180.06
2	Exporters	72.78	40.20	225.70	45.14	37.31	178.97
3	Dealers	13.75	7.60	241.48	8.57	7.08	173.22
	Total	181.02	100.00	225.73	120.99	100.00	179.17

The purchases of major buyers during 2022-23 Andhra Pradesh FCV tobacco auctions are given hereunder:

(Volume in mkg)



g) Total value of FCV tobacco marketed:

During 2022-23 season in Andhra Pradesh, the total value of the FCV tobacco that was marketed in auction sales and realized by the growers was ₹4,086.04 crore.

h) No. of growers participated in auctions:

Sl. No.	Category of the growers	No. of growers	Volume marketed (kg)	Avg. Price (₹/kg)
1	Registered growers	42,208	18,09,80,696.30	225.71
2	Un-registered growers	18	36,840.60	274.74

II) AUCTIONS FOR SALE OF 2023-24 FCV TOBACCO IN KARNATAKA:

a) Crop size fixed and crop production:

Tobacco Board has fixed a crop size of 100 mkg to be produced by the farmers during 2023-24 crop season in Karnataka. This year, farmers taken-up early transplantations in the season. The crop in initial stages experienced dry spell and upon receiving rainfall in the second fortnight of June, the crop recovered well. The leaf lamina expansion was also very good after receipt of rain. Overall, the crop quality was good and it was produced a total volume of 88.86 mkg.

b) Commencement of Auction sales:

Auctions for sale of 2023-24 FCV tobacco commenced on 25/09/2023 at all the 10 auction platforms in Karnataka.

c) Grade Out-turn:

The grade out-turn recorded in terms of Bright, Medium and Low-grade percentages for the 2023-24 crop were 31:45:24 vis-à-vis 34:43:23 during previous year.

d) Volume marketed and prices realized:

The auctions for sale of 2023-24 FCV tobacco crop in Karnataka commenced on 25/09/2023 and concluded on 14/03/2024. A total volume of 88.86 mkg of tobacco was marketed at an average price of ₹257.46 per kg during 2023-24 financial year. Auction platform wise volume marketed and average price realized during 25/09/2023 to 14/03/2024 are given at Annexure-I.

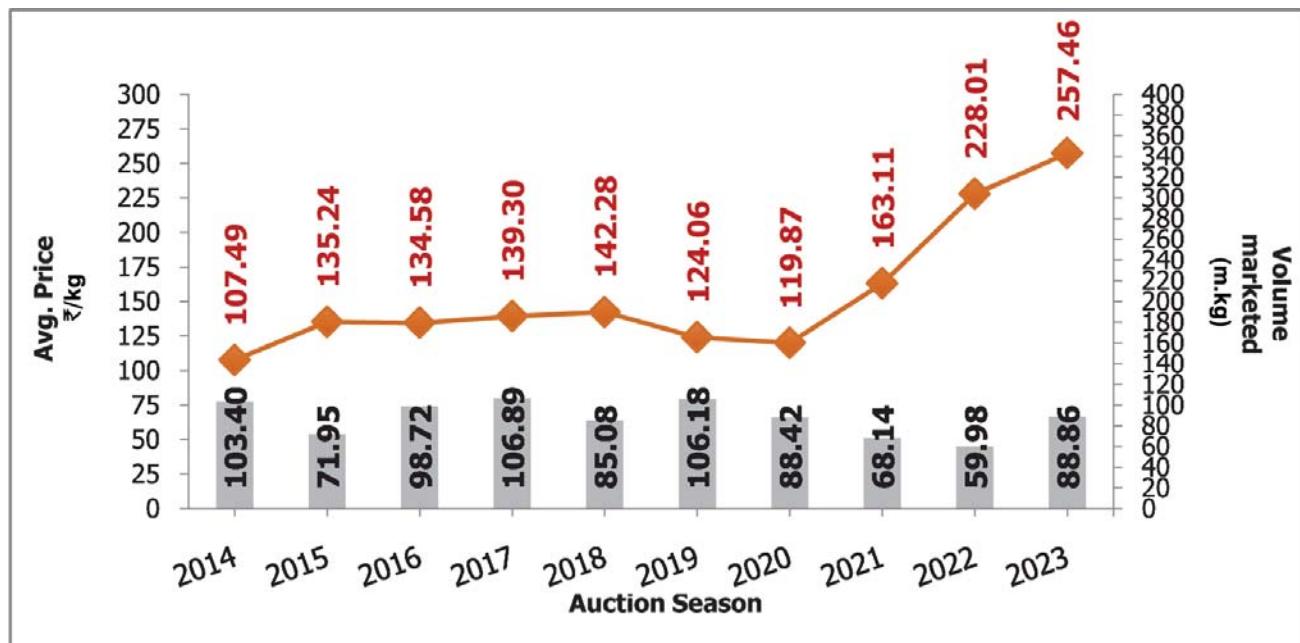
e) Market analysis:

The auctions for sale of 2023-24 FCV tobacco crop in Karnataka commenced on 25/09/2023 and concluded on 14/03/2024 in 125 auction days. A total volume of 88.86 mkg of tobacco was marketed at an average price of ₹257.46 per kg. The average price realized ₹257.46 per kg during 2023-24 season was higher by ₹29.45 per kg over the previous year's average price. The average price recorded for FCV tobacco auctions i.e., ₹257.46 per kg and the highest bid recorded ₹290/- per kg during 2023-24 season were the record high in the history of FCV tobacco auctions in India.

Volume of tobacco marketed and average price realised during the 2023-24 auction season for Bright, Medium & Low-grade tobacco in comparison with previous year are given hereunder:

S. No.	Grade	2023-24 Auctions (Final)		2022-23 Auctions (Final)		Diff. in Avg. Price of 2023-24 over 2022-23 Auctions
		Volume Mkted. (mkg)	Avg. Pri. (₹/kg)	Volume Mkted. (mkg)	Avg. Pri. (₹/kg)	
1	Bright	27.32	269.30	20.32	234.10	+ 35.20
2	Medium	40.53	259.20	25.58	232.38	+ 26.82
3	Low	21.01	238.70	14.08	211.27	+ 27.43
	Total	88.86	257.46	59.98	228.01	+ 29.45

f) Average prices and volumes of FCV tobacco marketed in auctions for the last 10 years in Karnataka:

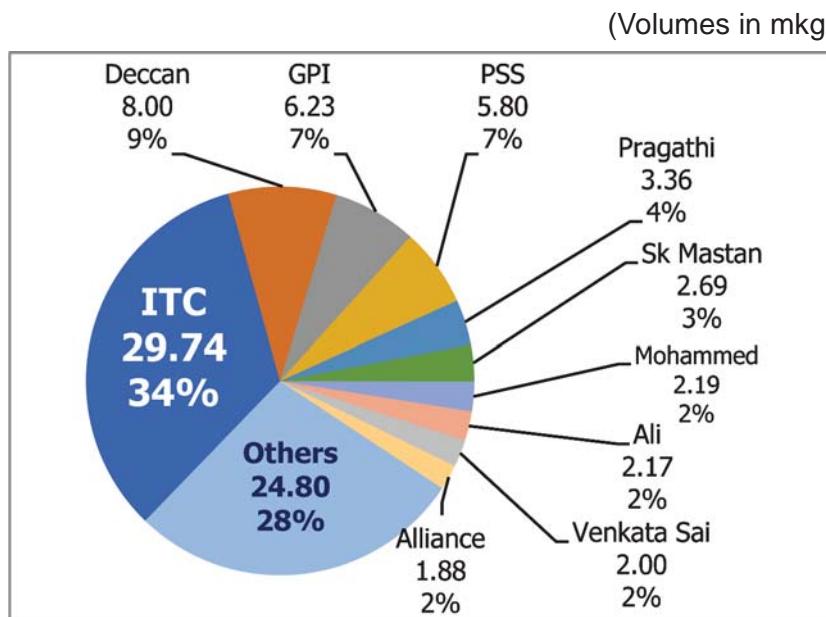


g) Buyers participation:

A total of 56 buyers participated in 2023-24 Karnataka auctions as against 46 buyers during the previous year. The volumes of tobacco purchased and average prices paid by the buyers in the category of Manufacturers, Exporters and Dealers compared to their previous year purchases are given hereunder:

Sl. No.	Category	2023-24 Auctions			2022-23 Auctions		
		Volume (mkg)	% share	Avg. Price (₹/kg)	Volume (mkg)	% share	Avg. Price (₹/kg)
1	Manufacturers	35.98	40.49	260.53	28.83	48.07	233.06
2	Exporters	38.30	43.10	255.17	26.67	44.46	223.25
3	Dealers	14.58	16.41	255.91	4.48	7.47	223.77
	Total	88.86	100.00	257.46	59.98	100.00	228.01

The purchases of major buyers during 2023-24 Karnataka FCV tobacco auctions are given hereunder:



A statement showing auction platform wise volumes of tobacco marketed, average prices realized and highest bids recorded during 2023-24 Karnataka auctions is placed at Annexure-III.

h) Total value of the FCV tobacco marketed:

During 2023-24 Karnataka season, the total value of the FCV tobacco that was marketed in auction sales and realized by the growers was ₹2,287.70 crore.

i) No. of growers participated in auctions:

Sl. No.	Category of the growers	No. of growers	Volume marketed (kg)	Avg. Price (₹/kg)
1.	Registered growers	37,995	7,88,62,843.0	255.22
2.	Un-registered growers	12,321	99,93,658.5	275.21

III) AUCTIONS FOR SALE OF 2023-24 FCV TOBACCO IN ANDHRA PRADESH:

a) Crop size fixed and crop condition:

Tobacco Board has fixed a crop size of 142 million kg for Andhra Pradesh during 2023-24 crop season.

During 2023-24 crop season there was a prolonged dry spell during transplantations time which led to delayed transplantations. The 'Michaung' cyclone affected the crop in its grand growth period and it was severe in NLS Region. Farmers have taken up re-plantations wherever standing crop was damaged. In SLS & SBS Regions Orabanche menace was observed. Despite difficulties, farmers had produced good quality tobacco and it was estimated at a production of 201.10 mkg.

Soil region wise crop size targeted and estimated production during 2023-24 season was as follows:

Sl. No.	Soil Region	Targeted Crop (mkg)	Estimated Production (mkg)
1	SBS Region	46.62	72.80
2	SLS Region	43.36	60.97
3	NLS Region	52.02	67.33
Grand Total		142.00	201.10

Note: A Volume of 2.16 mkg of targeted and 2.52 mkg of estimated crop of NBS region was included in NLS Region.

The soil region wise estimated production in terms of bright, medium and low grades in 2023-24 vis-à-vis 2022-23 crop are given hereunder:

Region	2023-24 Season (Estimated)			2022-23 Season		
	Bright %	Medium %	Low %	Bright %	Medium %	Low %
SBS	49	30	21	45	26	29
SLS	51	28	21	38	39	23
NLS	56	30	14	67	25	8
Total	49	30	21	50	30	20

b) Commencement of Auction sales:

Auctions for sale of 2023-24 Andhra Pradesh FCV tobacco crop at 16 auction platforms have commenced in 2 phases. In 1st phase, auctions commenced on 29/02/2024 at 2 auction platforms in SBS Region; and in 2nd phase, auctions commenced on 06/03/2024 at remaining all 14 auction platforms in SLS, SBS & NLS Regions.

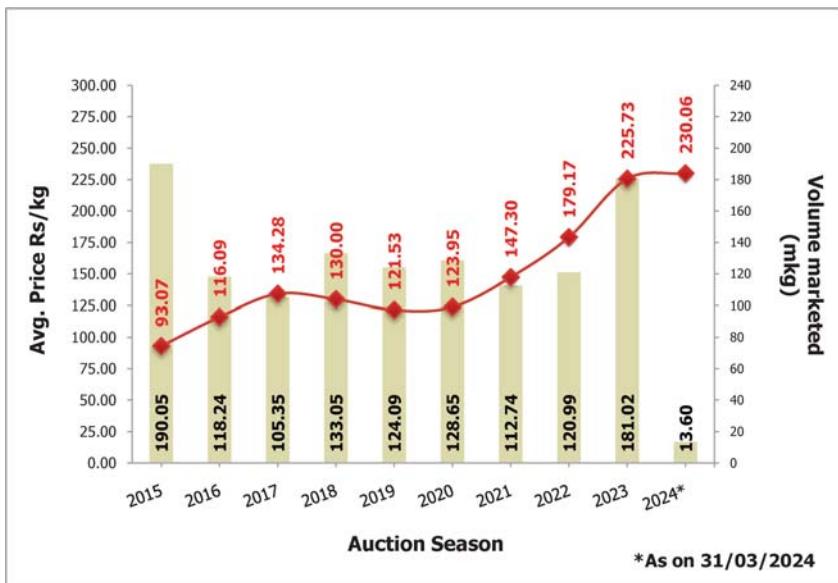
c) Volume marketed and prices realized:

Auctions at all the auction platforms have commenced on a positive note. As on 31/03/2024, a volume of 13.60 mkg was marketed at an average price of ₹ 230.06 per kg. The average price realised ₹ 230.06 per kg during 2023-24 auctions was higher by ₹ 32.61 per kg over the previous year's average price for the corresponding volume marketed.

Soil Region wise average prices realized as on 31/03/2024 in comparison with the corresponding volume marketed previous year are given hereunder:

Soil Region	Qty. mkted. (mkg) 2023-24	Avg. price realised ₹/kg)		Diff. in Avg. Price over previous year ₹/kg)
		2023-24	2022-23	
SBS	6.36	228.38	197.04	+ 31.34
SLS	5.35	228.72	198.10	+ 30.62
NLS	1.89	239.51	198.39	+ 41.12
TOTAL	13.60	230.06	197.45	+ 32.61

- d) Average prices and volumes of FCV tobacco marketed in auctions for the last 10 years in Andhra Pradesh:



- e) Average prices realized for Bright, Medium and low grades as on 31/03/2024 in comparison with the corresponding volumes marketed previous year are as follows:

Grade	Volume mktd. (mkg) 2023-24	Avg. price realised (₹/kg)		Diff. in Avg. Price over previous year (₹/kg)
		2023-24	2022-23	
Bright	4.55	232.02	197.96	+ 34.06
Medium	3.68	231.68	194.05	+ 37.63
Low	5.37	227.28	181.73	+ 45.55
TOTAL	13.60	230.06	197.45	+ 32.61

A statement showing auction platform wise volumes of tobacco marketed, average prices realized and highest bids recorded as on 31/03/2024 are placed at Annexure-II.

IV) TOTAL VOLUME OF TOBACCO MARKETED DURING FINANCIAL YEAR 2023-24:

The total volume of tobacco marketed during the period 01/04/2023 to 31/03/2024 at all the auction platforms both in Andhra Pradesh and Karnataka was 263.18 mkg and the average price realized was ₹ 238.91 per kg. The auction platform wise details are placed at Annexure-I.

The details of volume of tobacco purchased, percentage share and average prices paid by manufacturers, exporters and dealers both in Andhra Pradesh and Karnataka during the period 01/04/2023 to 31/03/2024 are placed at Annexure-IV.

ANNEXURE-I

**AUCTION PLATFORM WISE VOLUME OF TOBACCO MARKETED IN AUCTIONS IN
ANDHRA PRADESH AND KARNATAKA DURING THE PERIOD 01/04/2023 TO 31/03/2024**

Sl. No.	Name of the Auction Platform	2022-23 AP Auctions volume mkted. during the period 01/04/2023 to 30/08/2023		2023-24 AP Auctions volume mkted. during the period 29/02/2024 to 31/03/2024		Total volume mkted. during the period 01/04/2023 to 31/03/2024	
		Volume Mkted. (kg)	Avg. Pri. (₹/kg)	Volume Mkted. (kg)	Avg. Pri. (₹/kg)	Volume Mkted. (kg)	Avg. Pri. (₹/kg)
I. ANDHRA PRADESH							
1	Ongole - I	12409823.4	224.42	1628539.3	228.32	14038362.7	224.87
2	Ongole - II	9365326.2	219.20	1067733.1	228.29	10433059.3	220.13
3	Tangutur-I	12160898.7	224.40	1170706.6	228.22	13331605.3	224.74
4	Kondepi	11598403.0	222.53	1612409.5	229.00	13210812.5	223.32
5	Vellampalli-II	10054600.7	216.56	884473.3	227.65	10939074.0	217.46
TOTAL (SBS)		55589052.0	221.72	6363861.8	228.38	61952913.8	222.40
6	Podili - I	10831347.1	217.15	647978.9	229.25	11479326.0	217.83
7	Kandukur - I	11642633.7	225.69	1176660.9	228.75	12819294.6	225.97
8	Kandukur - II	9882116.6	221.37	1172049.5	228.88	11054166.1	222.17
9	Kaligiri	4330409.0	207.85	673356.3	228.51	5003765.3	210.63
10	D.C. Palli	6787496.1	211.25	1037132.9	228.60	7824629.0	213.55
11	Kanigiri	5750244.8	209.80	641616.8	228.27	6391861.6	211.65
TOTAL (SLS)		49224247.3	217.53	5348795.3	228.72	54573042.6	218.62
12	Devarapalli	9313664.2	240.98	111300.4	239.58	9424964.6	240.96
13	J.R.Gudem - I	12274327.6	248.09	561033.2	239.50	12835360.8	247.71
14	Koyyalagudem	12435940.7	247.69	400313.7	239.56	12836254.4	247.44
15	J.R.Gudem - II	11563614.4	250.03	515108.2	239.50	12078722.6	249.58
16	Gopalapuram	10326621.3	249.61	298871.2	239.44	10625492.5	249.32
TOTAL (NLS)		55914168.2	247.50	1886626.7	239.51	57800794.9	247.24
SUB TOTAL		160727467.5	229.40	13599283.8	230.06	174326751.3	229.45

ANNEXURE-I

**AUCTION PLATFORM WISE VOLUME OF TOBACCO MARKETED IN AUCTIONS IN
ANDHRA PRADESH AND KARNATAKA DURING THE PERIOD 01/04/2023 TO 31/03/2024**

Sl. No.	Name of the Auction Platform	2022-23 Karnataka Auctions volume mktd. during the period 01/04/2023 to 31/03/2024		2023-24 Karnataka Auctions volume mktd. during the period 25/09/2023 to 14/03/2024		Total volume mktd. during the period 01/04/2023 to 31/03/2024	
		Volume Mktd. (kg)	Avg. Pri. (₹/kg)	Volume Mktd. (kg)	Avg. Pri. (₹/kg)	Volume Mktd. (kg)	Avg. Pri. (₹/kg)
II. KARNATAKA							
1	H.D.Kote-I	0.0	0.00	8503224.2	254.40	8503224.2	254.40
2	Hunsur-I	0.0	0.00	8630605.0	258.16	8630605.0	258.16
3	Hunsur-II	0.0	0.00	7814737.4	257.44	7814737.4	257.44
4	Periyapatna-I	0.0	0.00	8861949.3	257.29	8861949.3	257.29
5	Periyapatna-II	0.0	0.00	11424333.7	261.62	11424333.7	261.62
6	Periyapatna-III	0.0	0.00	9698169.5	258.22	9698169.5	258.22
7	Ramanathapura-I	0.0	0.00	8074823.0	255.02	8074823.0	255.02
8	Chilkunda	0.0	0.00	13581023.0	259.26	13581023.0	259.26
9	Ramanathapura-II	0.0	0.00	6566868.5	253.47	6566868.5	253.47
10	Hunsur-III	0.0	0.00	5700767.9	255.38	5700767.9	255.38
SUB TOTAL		0.0	0.00	88856501.5	257.46	88856501.5	257.46
GRAND TOTAL (AP & KK)		160727467.5	229.40	102455785.3	253.82	263183252.8	238.91

ANNEXURE-II

**2023-24 AP AUCTIONS - AUCTION PLATFORM WISE PARTICULARS OF FCV
TOBACCO AUCTIONED AS ON 31/03/2024**

Sl. No.	Name of the Auction Platform	APF No.	Targeted production (mkg)	Estimated production (mkg)	Date of commencement	No. of bales sold	Highest bid recorded (₹/kg)	Volume marketed (kg)	Value of tobacco marketed (₹)	Avg. price (₹/kg)
1	Ongole - I	20	9.82	16.00	29/02/2024	12841	250.00	1628539.3	371827691.40	228.32
2	Ongole - II	23	8.00	12.50	06/03/2024	8457	232.00	1067733.1	243757145.10	228.29
3	Tangutur-I	24	10.07	15.00	06/03/2024	9329	232.00	1170706.6	267180004.00	228.22
4	Kondepi	25	10.19	14.80	29/02/2024	12468	232.00	1612409.5	369249222.20	229.00
5	Vellampally - II	31	8.54	14.50	06/03/2024	7126	233.00	884473.3	201351376.70	227.65
TOTAL (SBS)			46.62	72.80		50221	250.00	6363861.8	1453365439.40	228.38
6	Podili - I	22	10.21	11.47	06/03/2024	4932	232.00	647978.9	148547325.50	229.25
7	Kandukur - I	26	9.16	15.00	06/03/2024	9190	232.00	1176660.9	269156350.10	228.75
8	Kandukur - II	27	7.89	12.50	06/03/2024	9196	232.00	1172049.5	268254214.60	228.88
9	Kaligiri	28	4.88	7.00	06/03/2024	5490	233.00	673356.3	153870121.40	228.51
10	D.C. Palli	29	6.43	9.00	06/03/2024	8177	230.00	1037132.9	237083696.70	228.60
11	Kanigiri	35	4.79	6.00	06/03/2024	5017	232.00	641616.8	146460255.70	228.27
TOTAL (SLS)			43.36	60.97		42002	233.00	5348795.3	1223371964.00	228.72
12	Devarapalli	17	9.83	10.33	06/03/2024	913	241.00	111300.4	26665187.20	239.58
13	J.R. Gudem - I	18	10.6	15.00	06/03/2024	4713	241.00	561033.2	134367358.20	239.50
14	Koyyalagudem	30	10.55	15.00	06/03/2024	3387	241.00	400313.7	95900065.50	239.56
15	J.R. Gudem - II	32	10.84	14.50	06/03/2024	4261	241.00	515108.2	123367537.00	239.50
16	Gopalapuram	33	10.2	12.50	06/03/2024	2545	245.00	298871.2	71560494.10	239.44
TOTAL(NLS)			52.02	67.33		15819	245.00	1886626.7	451860642.00	239.51
GRAND TOTAL			142.00	201.10		108042	250.00	13599283.8	3128598045.40	230.06

ANNEXURE-III

**2023-24 KARNATAKA AUCTIONS - AUCTION PLATFORM WISE PARTICULARS OF
FCV TOBACCO AUCTIONED AS ON 31/03/2024**

Sl. No.	Name of the Auction Platform	APF No.	Targetted Production (mkg)	Estimated Production (mkg)	Date of commencement	No. of bales sold	Highest bid recorded (₹/kg)	Volume marketed (kg)	Value of tobacco marketed (₹)	Avg. price (₹/kg)
1	H.D. Kote	1	10.11	7.50	25-09-2023	81034	290.00	8503224.2	2163185615.00	254.40
2	Hunsur - I	2	7.77	7.80	25-09-2023	81590	290.00	8630605.0	2228116583.70	258.16
3	Hunsur - II	3	7.00	7.13	25-09-2023	73772	290.00	7814737.4	2011851694.80	257.44
4	Periyapatna - I	4	13.02	8.28	25-09-2023	82312	290.00	8861949.3	2280099568.20	257.29
5	Periyapatna - II	5	11.53	10.69	25-09-2023	101096	290.00	11424333.7	2988850667.80	261.62
6	Periyapatna - III	6	11.90	9.33	25-09-2023	90302	290.00	9698169.5	2504297989.80	258.22
7	Ramanathapura-I	7	10.05	6.87	25-09-2023	77943	290.00	8074823.0	2059244511.30	255.02
8	Chilkunda	62	14.04	12.23	25-09-2023	126968	290.00	13581023.0	3521047917.10	259.26
9	Ramanathapura-II	63	8.55	5.84	25-09-2023	63858	290.00	6566868.5	1664474137.00	253.47
10	Hunsur - III	64	6.03	5.55	25-09-2023	54443	290.00	5700767.9	1455889163.70	255.38
Grand Total		100.00	81.22			833318	290.00	88856501.5	22877057848.40	257.46



ANNEXURE-IV

COMPANY WISE FCV TOBACCO PURCHASES IN AUCTIONS IN ANDHRA PRADESH AND KARNATAKA DURING THE PERIOD 01/04/2023 TO 31/03/2024

Sl. No.	NAME OF THE BUYER M/s	2022-23 AP CROP			2023-24 AP CROP			2023-24 KARNATAKA CROP			TOTAL (From 01/04/2023 to 31/03/2024)			
		From 01/04/2023 To 30/08/2023		From 29/02/2024 To 31/03/2024		From 25/09/2023 To 14/03/2024		Volume (kg)	% share	Avg. price (₹/kg)	% share	Volume (kg)	Avg. price (₹/kg)	% share
		Volume (kg)	Avg. price (₹/kg)	Volume (kg)	Avg. price (₹/kg)	Volume (kg)	Avg. price (₹/kg)							
MANUFACTURERS														
1	ITC Limited	65725570.9	228.27	40.89	3077317.5	231.13	22.63	29741563.1	260.25	33.47	98544451.5	238.01	37.44	
2	Godfrey Phillips India Limited	14396684.8	228.66	8.96	1722194.3	230.45	12.66	6232628.2	261.84	7.01	22351507.3	238.05	8.49	
	Sub-Total	80122255.7	228.33	49.85	4799511.8	230.89	35.29	35974191.3	260.53	40.49	120895958.8	238.02	45.93	

EXPORTERS

3	Polisetty Somasundaram	18237387.0	223.34	11.35				5801846.0	259.95	6.53	24039233.0	232.18	9.13
4	Deccan Tobacco Exports Pvt. Ltd.	9504529.8	234.38	5.91	957999.3	229.39	7.04	7995966.2	255.49	9.00	18458495.3	243.27	7.01
5	Alliance One Industries India Pvt. Ltd.	12778652.6	217.43	7.95	1612130.0	230.38	11.85	1879230.8	250.41	2.11	16270013.4	222.52	6.18
6	Premier Tobacco Packers Pvt. Ltd.	6953466.2	215.52	4.33	1506236.6	226.96	11.08	383062.5	234.70	0.43	8842765.3	218.30	3.36
7	Mittapalli Agro Products Pvt. Ltd.	245855.9	211.54	0.15							245855.9	211.54	0.09
8	Pragathi Tobacco Traders India Pvt. Ltd.	3599270.3	242.86	2.24	1538636.5	228.51	11.31	3356072.9	253.57	3.78	8493979.7	244.49	3.23
9	Mohammed Enterprises Pvt. Ltd.	1960556.1	255.25	1.22	112414.8	233.15	0.83	2189619.8	265.43	2.46	4262590.7	259.90	1.62
10	Mittapalli Audinayaraya Ent. Pvt. Ltd.	579704.0	184.05	0.36	9282.3	231.76	0.07	895345.3	223.48	1.01	1484331.6	208.13	0.56

**COMPANY WISE FCV TOBACCO PURCHASES IN AUCTIONS IN ANDHRA PRADESH AND
KARNATAKA DURING THE PERIOD 01/04/2023 TO 31/03/2024**

Sl. No.	NAME OF THE BUYER M/s	2022-23 AP CROP From 01/04/2023 To 30/08/2023			2023-24 AP CROP From 29/02/2024 To 31/03/2024			2023-24 KARNATAKA CROP From 25/09/2023 To 14/03/2024			TOTAL (From 01/04/2023 to 31/03/2024)		
		Volume (kg)	Avg. price (₹/kg)	% share	Volume (kg)	Avg. price (₹/kg)	% share	Volume (kg)	Avg. price (₹/kg)	% share	Volume (kg)	Avg. price (₹/kg)	% share
11	Shaik Masthan Saheb Tobacco Enterprises	1174765.0	208.29	0.73	436615.5	230.01	3.21	2692211.5	259.44	3.03	4303592.0	242.49	1.64
12	K.S. Subbiah Pillai & Co. (India) Pvt. Ltd.				174293.6	229.15	1.28				174293.6	229.15	0.07
13	Varlagadda Exports Pvt. Ltd.	1001054.1	225.29	0.62	122634.8	232.03	0.90	602299.3	257.57	0.68	1725988.2	237.03	0.66
14	Maddi Lakshmaiah & Co. Pvt. Ltd.	964177.2	253.57	0.60				666328.7	233.77	0.75	1630505.9	245.48	0.62
15	Vani Tobaccos	31367.2	199.24	0.02				463633.4	269.52	0.52	495000.6	265.07	0.19
16	Teja Tobacco Traders	536165.7	247.68	0.33	1314.6	230.00	0.01	1088886.6	258.22	1.23	1626366.9	254.72	0.62
17	Ali Enterprises	733808.7	214.34	0.46	187405.6	231.68	1.38	2166946.6	255.97	2.44	3088160.9	244.60	1.17
18	Avinash Tobaccos	209472.6	233.73	0.13	71869.6	230.86	0.53	156278.6	256.64	0.18	437620.8	241.44	0.17
19	Cartel Tobaccos	511332.0	266.28	0.32	24553.1	240.01	0.18	193170.5	249.16	0.22	729055.6	260.86	0.28
20	Panchajanya Tobacco Exports	15327.7	232.62	0.01	25607.9	230.76	0.19	57221.5	266.91	0.06	98157.1	252.12	0.04
21	Model Rag Exports				112281.4	235.52	0.83	1097071.1	259.01	1.23	1209352.5	256.83	0.46
22	Prapalsha Agros Limited	209440.8	210.61	0.13				119731.3	247.89	0.13	329172.1	224.17	0.13
23	PrakasamEnterprises	1289957.8	245.66	0.80	5599.8	230.02	0.04	542371.9	245.44	0.61	1837929.5	245.55	0.70
24	K.K. Mohan Enterprises	165030.8	267.10	0.10	10093.1	232.54	0.07				175123.9	265.11	0.07
25	Anji Babu Enterprises	6042.6	272.69	0.004							6042.6	272.69	0.002
26	Sri Hanuma Enterprises	331688.8	264.78	0.21							331688.8	264.78	0.13
27	K.R. & CO.				47358.3	230.13	0.35	1091374.6	256.37	1.23	1138732.9	255.28	0.43



ANNEXURE-IV

COMPANY WISE FCV TOBACCO PURCHASES IN AUCTIONS IN ANDHRA PRADESH AND KARNATAKA DURING THE PERIOD 01/04/2023 TO 31/03/2024

Sl. No.	NAME OF THE BUYER M/s	2022-23 AP CROP			2023-24 AP CROP			2023-24 KARNATAKA CROP			TOTAL (From 01/04/2023 to 31/03/2024)		
		From 01/04/2023 To 30/08/2023			From 29/02/2024 To 31/03/2024			From 25/09/2023 To 14/03/2024			Volume (kg)	Avg. price (₹/kg)	% share
		Volume (kg)	Avg. price (₹/kg)	% share	Volume (kg)	Avg. price (₹/kg)	% share	Volume (kg)	Avg. price (₹/kg)	% share			
28	Elite Leaf Tobacco Company	101069.9	253.23	0.06	6331.3	240.19	0.05	421367.0	259.07	0.47	528768.2	257.73	0.20
29	Bommidala Enterprises Pvt. Ltd.	4752258.6	250.32	2.96	111675.6	239.93	0.82	448.9	230.00	0.001	4864383.1	250.08	1.85
30	ML Exports	653499.3	218.87	0.41	84242.9	232.78	0.62	507353.1	246.08	0.57	1245095.3	230.90	0.47
31	Platinum Tobacco							217379.8	236.68	0.24	217379.8	236.68	0.08
32	Bommidala Brothers							1413194.7	264.20	1.59	1413194.7	264.20	0.54
33	Venkata Suresh Enterprises				6561.9	229.75	0.05	249316.6	243.03	0.28	255878.5	242.69	0.10
34	Yasoda Tobaccos							13103.1	258.06	0.01	13103.1	258.06	0.005
35	Sri Vijayakrishna Enterprises							38929.0	218.28	0.04	38929.0	218.28	0.01
36	Kings Imperial Industries							5877.4	286.15	0.01	5877.4	286.15	0.002
37	Venkata Sai Tobacco Pvt. Ltd.	655367.2	244.92	0.41	102105.5	230.06	0.75	1995094.6	248.60	2.25	2752567.3	247.04	1.05
	Sub- Total	67201247.9	228.03	41.81	7267244.0	229.50	53.44	383300733.3	255.17	43.10	112169225.2	237.35	42.85
	OTHERS (Dealers)	13403963.9	242.66	8.34	1532528.0	230.12	11.27	14581576.9	255.91	16.41	29518068.8	248.55	11.22
	GRAND TOTAL	160727467.5	229.41	100.00	13599283.8	230.06	100.00	88856501.5	257.46	100.00	263183252.8	238.91	100.00

TRADING WING

The Government of India had created Trading Wing in 1984 with a margin money of ₹1.25 crore for its operations. The margin money available with the Board as on 31/03/2024 was ₹29.91 crore. The objective of Trading Wing is to purchase Virginia tobacco from growers on the Auction Platforms at prices fixed by the Government when it is expedient and dispose of the same in India or abroad as per Section 20-A of Tobacco Board Act, 1975. Trading Wing of Tobacco Board had not taken up any price support operations during 2023-2024, as the market was buoyant and the growers received better prices.

REGISTRATION AS PROCESSOR/MANUFACTURER/COMMERCIAL GRADER OF VIRGINIA TOBACCO/ EXPORTER OF TOBACCO AND TOBACCO PRODUCTS/ PACKER/DEALER IN TOBACCO:

As per Sections 11A, 11B (i) and 12 of Tobacco Board Act, 1975, no person shall process Virginia tobacco, manufacture Virginia tobacco products, take up grading work relating to Virginia tobacco for commercial purposes, export tobacco or any tobacco products, function as a packer, auctioneer, or dealer in tobacco, unless he registers himself with the Board in accordance with the rules made under this Act. Individuals, firms or companies have to obtain Registration/Renewal of registration from the Tobacco Board for each category separately for carrying out the above business operations. The registration or renewal of registration granted by Tobacco Board is valid for one calendar year.

The particulars of Registration / Renewal of registration granted to different categories of traders for the year 2023 and for the year 2024 (as on 31.03.2024) are as follows:

Sl. No.	Category	No. of Companies Registered	
		2023	2024 *
1	Processor of Virginia Tobacco	14	09
2	Manufacturer of Virginia Tobacco	35	14
3	Exporter of Tobacco	211	193
4	Exporter of Tobacco Products	576	428
5	Dealer in Tobacco	346	310
6	Packer of Tobacco	21	12
7	Commercial Grader of Virginia tobacco	19	02
Total		1,222	968

*As on 31/03/2024

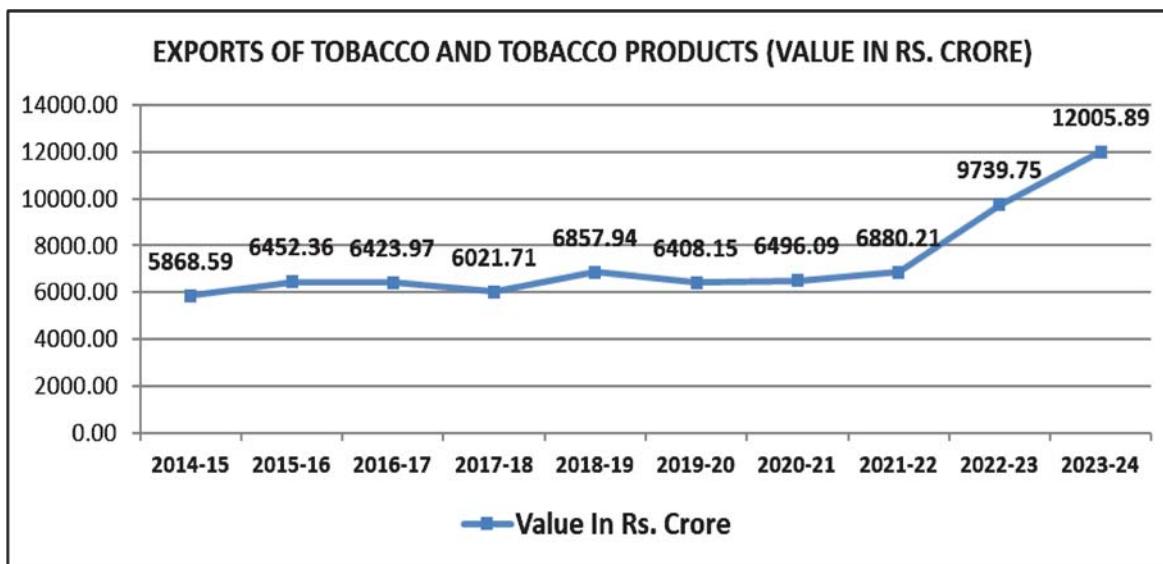
In line with the Government of India's initiative on "Digital India", Tobacco Board had introduced online system for e-filing of applications for grant of registration / renewal of registration under various categories of traders to provide a transparent and integrated electronic services to the tobacco trade. E-filing of applications has been made mandatory for obtaining registration/renewal of registration by all categories of traders through Tobacco Board portal www.tobaccoboard.in.

Tobacco Board has on-boarded to National Single Window System on 22/09/2021 for fresh investors/traders. The NSWS portal is accessible to investors for registration with Tobacco Board under various categories.

EXPORTS OF TOBACCO AND TOBACCO PRODUCTS FROM INDIA

Indian exports of unmanufactured tobacco and tobacco products have registered the highest ever exports of ₹12,005.89 Crore and 1,449.54 million USD during 2023-24.

India is the 2nd largest producer and 5th largest exporter of unmanufactured tobacco in the world. (Source: FAO Stat Data 2022, ITC TRADEMAP 2022). Indian exports of tobacco and tobacco products comprise of unmanufactured tobacco, tobacco refuse (HS code: 2401- constituting 72.57% of total value of exports) consisting of Flue Cured Virginia (FCV) tobacco and Non-FCV tobaccos viz., Burley, HDBRG, Sun Cured Country (SCC), Lal Chopadia, Rustica, Dark Fire Cured tobacco, Oriental etc., Cigarettes, Cheeroots, Cigarillos and Cigarettes, of Tobacco or of Tobacco Substitutes (HS Code : 2402- constituting 6.87% of total value of exports), Other Manufactured Tobacco and Manufactured Tobacco Substitutes Homogenized or Reconstituted Tobacco, Tobacco Extracts and Essences (HS Code : 2403 -constituting 20.11% of total value of exports) viz., Chewing tobacco, Cut tobacco, Hookah Tobacco Paste, Snuff and Bidis, etc., Products Containing Tobacco, Reconstituted Tobacco, Nicotine or Tobacco or Nicotine Substitutes Intended for Inhalation without Combustion; Other Nicotine Containing Products Intended for the Intake of Nicotine into the Human Body (HS Code 2404 - constituting 0.45% of total value of exports) viz., Others containing Nicotine and Oral Application.



Data Source: DGCIS, Kolkata

1. INDIAN TOBACCO AND TOBACCO PRODUCTS TRADE ANALYSIS

1.1 Overall export performance of tobacco and tobacco products from India:

Indian exports of tobacco and tobacco products during 2023-24 were in the order of 3,15,511.96 M.Tonnes valued at ₹12,005.89 crore (US \$1,449.54 million). During 2023-24, the exports have registered a positive growth of 8%, 23% and 19% respectively in terms of quantity, value in rupees and in US dollars as compared to the exports made during 2022-23.

CATEGORY	APRIL-2023 TO MARCH-2024			APRIL-2022 TO MARCH-2023		
	Quantity (M.Tonnes)	Value (₹Crore)	Value (M.USD)	Quantity (M.Tonnes)	Value (₹Crore)	Value (M.USD)
UNMANUFACTURED TOBACCO AND TOBACCO REFUSE (HS Code: 2401)*						
FCV TOBACCO	143316.89	5932.09	716.15	134891.54	4535.07	565.27
NON FCV TOBACCO	105372.25	2603.33	314.42	91749.91	1928.26	239.94
TOBACCO REFUSE	29764.53	177.90	21.47	29551.40	136.98	17.01
SUB TOTAL	278453.66	8713.32	1052.04	256192.84	6600.32	822.23
TOBACCO PRODUCTS (HS Code: 2402, 2403 & 2404)						
HScode:2402 [#]	8465.78	824.45	99.55	10188.66	778.22	96.98
HScode:2403 [@]	28454.65	2414.69	291.50	24790.35	2357.82	293.75
HS code:2404 [^]	137.88	53.43	6.44	9.88	3.40	0.42
SUB TOTAL	37058.30	3292.57	397.50	34988.90	3139.43	391.14
GRAND TOTAL	315511.96	12005.89	1449.54	291181.74	9739.75	1213.37
%Change Over (+/-)	8	23	19	29	42	31

Source: DGCIS, Kolkata

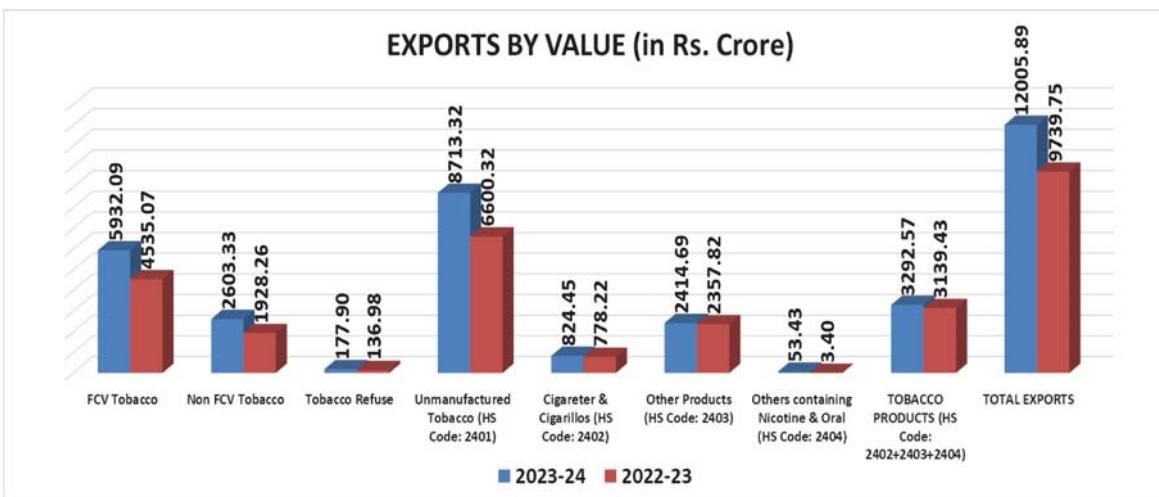
Explanatory Notes:

HSCode-2401^{*} : UNMANUFACTURED TOBACCO AND TOBACCO REFUSE

HSCode-2402[#] : CIGARS, CHEROOTS, CIGARILLOS AND CIGARETTES OF TOBACCO OR OF TOBACCO SUBSTITUTES

HSCode-2403[@] : OTHER MANUFACTURED TOBACCO AND TOBACCO SUBSTITUTES, HOMOGENIZED OR RECONSTITUTED TOBACCO; TOBACCO EXTRACTS & ESSENCES

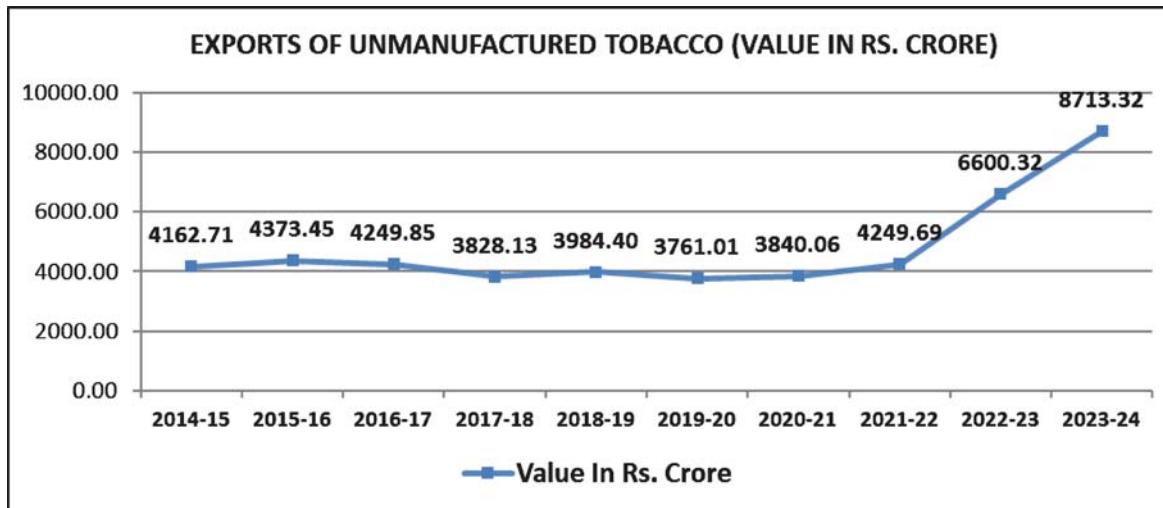
HSCode-2404[^] : PRODUCTS CONTAINING TOBACCO, RECONSTITUTED TOBACCO, NICOTINE, OR TOBACCO OR NICOTINE SUBSTITUTES, INTENDED FOR INHALATION WITHOUT COMBUSTION; OTHER NICOTINE CONTAINING PRODUCTS INTENDED FOR THE INTAKE OF NICOTINE INTO THE HUMAN BODY



Source: DGCIS, Kolkata

1.2 Unmanufactured tobacco exports (HS Code 2401):

Exports of unmanufactured tobacco during 2023-24 have increased by 9% in quantity terms to 2,78,453.66 tons, by 32% in terms of rupees to ₹8,713.32 crore and by 28% in dollar terms to 1,052.04 million USD which is against 2,56,192.84 tons of unmanufactured tobacco exported during 2022-23, valued at ₹6,600.32 crore or 822.23 million USD.



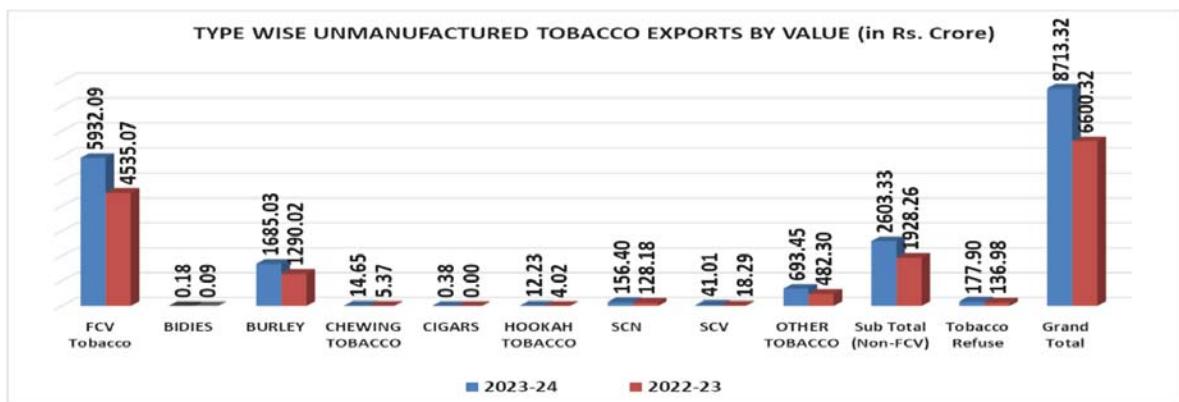
Source: DGCIS, Kolkata

1.2.1 Type wise exports of unmanufactured tobacco; Tobacco Refuse (HS Code: 2401):

Of the total exports of Indian unmanufactured tobacco during the year 2022-23, FCV tobacco, constituted 51.47% share while non-FCV tobaccos accounted for 37.84% share and tobacco refuse accounted for 10.69% share in terms of quantity. Among the non-FCV tobaccos, Burley accounted for the major share of 22.66% followed by Sun Cured Country (Natu) (2.49%), Sun Cured Virginia (0.50%), Chewing Tobacco (0.38%) and Hookah Tobacco (0.11%). In value terms, FCV tobacco exports constituted 68.08 % of the total unmanufactured tobacco exports while non-FCV tobacco exports accounted for 29.88% and tobacco refuse accounted for 2.04%.

Tobacco Type	2023-24			2022-23		
	Quantity (M.Tonnes)	% Change Y-o-Y	Value (₹Crore)	Quantity (M.Tonnes)	% Change Y-o-Y	Value (₹Crore)
FCV Tobacco	143316.89	6.25	5932.09	30.80	134891.54	4535.07
Non-FCV Tobaccos						
BIDIES	65.85	1009.71	0.18	90.24	5.93	0.09
BURLEY	63087.35	8.56	1685.03	30.62	58115.47	1290.02
CHEWING TOBACCO	1064.56	139.80	14.65	172.82	443.94	5.37
CIGARS	52.88		0.38		0.00	0.00
HOOKAH TOBACCO	306.60	178.45	12.23	204.07	110.11	4.02
SCN	6931.90	19.55	156.40	22.02	5798.28	128.18
SCV	1396.05	65.64	41.01	124.30	842.81	18.29
OTHER TOBACCO	32467.07	22.83	693.45	43.78	26433.38	482.30
Sub Total (Non-FCV)	105372.25	14.85	2603.33	35.01	91749.91	1928.26
Tobacco Refuse	29764.53	0.72	177.90	29.87	29551.40	136.98
Grand Total	278453.66	8.69	8713.32	32.01	256192.84	6600.32

Source: DGCIS, Kolkata



Data Source: DGCIS, Kolkata

FCV tobacco exports during 2023-24 were in the order of 1,43,316.89 M.Tons valued at ₹5,932.09 crore (716.15 million USD) as against the exports of 1,34,891.54 M.Tons during 2022-23 valued at ₹4,535.07 crore (565.27 million USD). Exports of FCV tobacco during 2022-23 have increased by 6%, 31% and 27% respectively in terms of quantity, value in rupees and value in US dollars when compared with the exports made during the corresponding period of last year.

Year	Exports of FCV tobacco			% Change in Value (₹ Crore) Y-o-Y
	Quantity in Metric Tons	Value in ₹ Crore	Value in Million US\$	
2019-20	92026.01	2538.89	353.83	-9
2020-21	93456.85	2619.63	352.85	3
2021-22	105209.58	2909.99	390.51	11
2022-23	134891.54	4535.07	565.27	56
2023-24	143316.89	5932.09	716.15	31

Source: DGCIS, Kolkata

Last five years i.e from 2019-20 to 2023-24, FCV tobacco exports have increased by 55.74 %, 133.65% and 102.40% respectively in terms of quantity, value in rupees and dollar terms.

During 2023-24, the exports have registered a positive growth of 8%, 23% and 19% respectively in terms of quantity, value in rupees and dollar terms when compared to the exports made during 2022-23.

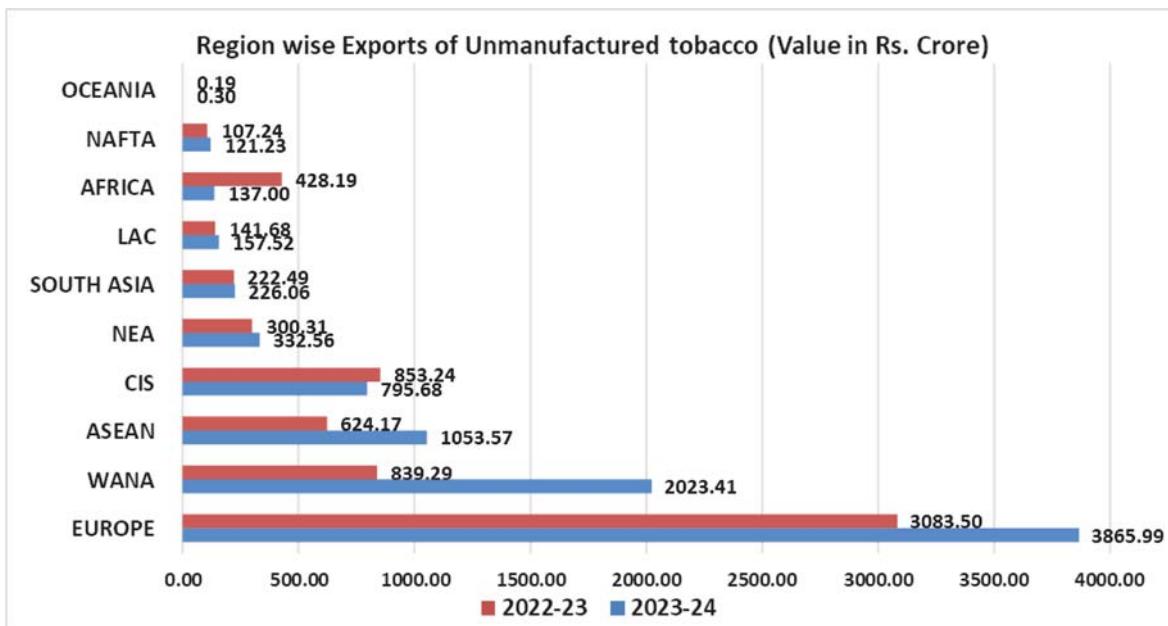
Non-FCV tobacco exports during 2023-24 were in the order of 1,05,372.25 metric tons valued at ₹ 2,603.93 Crore (314.42 million US\$) as against the previous year exports of 91,749.92 metric tons valued at ₹1,928.27 Crore (239.93 million USD). Non-FCV tobacco exports during 2023-24 have increased by 15%, 35% and 31% respectively in terms of quantity, value in rupees and in US dollars respectively when compared to 2022-23.

1.2.2 Region wise exports of unmanufactured tobacco; Tobacco Refuse (HS Code: 2401):

All the regions have registered a positive growth during 2023-24 except CIS & Africa region when compared with the exports made during 2022-23. Europe continues to be the major destination for Indian unmanufactured tobaccos with a share of about 44.39 % in total exports in value terms. Exports to Europe region have increased by 25.38 % over last year. WANA, ASEAN, NEA, SOUTH ASIA, NAFTA, LAC and Oceania have registered an increase of 141 %, 68.79 %, 10.74%, 1.60%, 13.04%, 11.19%, and 54.65% respectively during 2023-24 when compared with the exports made during 2022-23. However, a decline was noticed in the Africa (-68.01%) and CIS (-6.75%) region.

REGION	2023-24				2022-23				% Change Value
	Quantity (M.Tonnes)	% share	Value (₹Crore)	% share	Quantity (M.Tonnes)	% share	Value (₹Crore)	% share	
EUROPE	117948.60	42.36	3865.99	44.37	109901.36	42.90	3083.50	46.72	25.38
WANA	71120.58	25.54	2023.41	23.22	42338.74	16.53	839.29	12.72	141.09
ASEAN	32748.70	11.76	1053.57	12.09	25430.14	9.93	624.17	9.46	68.79
CIS	21207.98	7.62	795.68	9.13	29690.38	11.59	853.24	12.93	-6.75
NEA	9283.78	3.33	332.56	3.82	9773.27	3.81	300.31	4.55	10.74
SOUTH ASIA	9277.75	3.33	226.06	2.59	10536.06	4.11	222.49	3.37	1.60
NAFTA	5906.49	2.12	121.23	1.39	8335.61	3.25	107.24	1.62	13.04
LAC	5872.45	2.11	157.52	1.81	7175.88	2.80	141.68	2.15	11.19
AFRICA	5082.33	1.83	137.00	1.57	13005.65	5.08	428.19	6.49	-68.01
OCEANIA	5.00	0.00	0.30	0.00	5.75	0.00	0.19	0.00	54.65
GRAND TOTAL	278453.66	100.00	8713.32	100.00	256192.84	100.00	6600.32	100.00	32.01

Data Source: DGCIS, Kolkata



**1.2.3 Country wise Exports of unmanufactured tobacco; Tobacco Refuse (HS Code: 2401)
(Top 10 markets)**

(Qty. in Metric Tonnes, Value in ₹ Crore)

S. No.	NAME OF THE COUNTRY	APRIL - 2023 TO MARCH - 2024		APRIL - 2022 TO MARCH - 2023		% Change in Value (₹ Crore)
		QTY	VALUE	QTY	VALUE	
1	BELGIUM	67886.41	2230.76	66582.39	1948.90	14.46
2	UAE	34531.11	1209.18	15716.48	360.27	235.63
3	INDONESIA	21693.21	724.73	8484.40	269.25	169.17
4	EGYPT ARP	21303.67	398.71	12503.57	178.96	122.80
5	RUSSIA	15633.87	586.86	18422.77	553.35	6.06
6	KOREA RP	8778.98	309.38	9628.26	298.87	3.52
7	PHILIPPINES	8102.10	252.47	14491.40	317.34	-20.44
8	NEPAL	7829.01	209.55	8925.23	214.01	-2.08
9	YEMEN REPUBLC	7137.57	158.15	6294.46	111.48	41.87
10	NETHERLAND	6769.50	215.93	1965.45	60.30	258.10
TOP-10 COUNTRIES TOTAL		199665.42	6295.71	163014.40	4312.72	45.98
OTHER COUNTRIES TOTAL		78788.24	2417.61	93178.44	2287.60	5.68
GRAND TOTAL		278453.66	8713.32	256192.84	6600.32	32.01

Data Source: DGCIS, Kolkata

Exports to Belgium, the top importer, has shown 14.46 % increase in value in rupee terms during 2023-24. Other major export markets which showed sharp increase are Netherland (258.10 %), UAE (235.63 %), Indonesia (169.17 %) and Egypt (122.80%). Among the major export markets which showed a decline are Philippines (-20.44%) and Nepal (-2.08%).

1.3 Exports of Tobacco Products (HS Code: 2402, 2403 & 2404)

The total tobacco product exports (HS Code: 2402, 2403 and 2404) during 2023-24 have increased by 6%, 5% and 2% respectively in quantity terms, value in rupees and dollar terms when compared with exports made during 2022-23.

During 2023-2024, the exports of Cigarettes and Cigars (HS Code: 2402) were in the order of 8465.78 Metric tons valued at ₹824.45 Crore (US\$ 99.55 million) reflecting negative trend in quantity however there is a positive growth of 6% and 3% respectively in terms value in rupees and dollar terms as against the exports of 10,188.66 Metric Tons valued at ₹778.22 Crore (US\$ 96.98) during 2022-23.

The exports of other tobacco products (HS Code: 2403) during 2023-24 were in the order of 28454.65 Metric Tons valued at ₹2414.69 Crore (US\$ 291.50) as against 24,790.35 Metric Tons valued at ₹2,357.82 Crore (US\$ 293.75) exported during 2022-23. The exports of other tobacco products (HS

2403) registered a positive growth of 15%, 2% and 0.7% respectively in quantity terms, value in rupees and dollar terms.

The exports of other products containing tobacco or nicotine substitutes intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body (HS Code: 2404) were in the order of 137.88 metric tons valued at ₹53.43 Crore (US\$ 6.44 million) during 2023-24.

Product Segment	2023-24			2022-23		
	Quantity (M.Tonnes)	% Change Y-o-Y	Value (₹Crore)	% Change Y-o-Y	Quantity (M.Tonnes)	Value (₹Crore)
HS Code 2402[#]:						
CIGARETTES CONTAINING TOBACCO	8422.83	-16.40	812.02	5.26	10075.10	771.42
CIGARETTES/CIGARILLOS OF TOBACCO SUBSTITUTES	3.78	2787.79	0.08	86.57	0.13	0.04
CIGARS, CHEROOTS AND CIGARILLOS	39.05	-65.17	12.32	87.10	112.09	6.59
OTHER TOBACCO PRODUCTS	0.11	-91.49	0.03	-82.37	1.34	0.17
SUB TOTAL	8465.78	-16.91	824.45	5.94	10188.66	778.22
HS Code 2403[@]						
CHEWING TOBACCO	11633.25	4.08	1040.00	15.60	11177.45	899.62
CUT TOBACCO	3723.81	24.56	112.23	52.52	2989.47	73.58
RECONSTITUTED TOBACCO	1105.18	12.77	18.92	10.78	980.03	17.08
SMOKING TOBACCO	230.32	-47.84	38.93	-83.40	441.54	234.45
SNUFF TOBACCO	124.52	-19.70	4.01	-15.84	155.08	4.76
TOBACCO EXTRACT AND ESSENCES	9706.22	42.23	1112.11	9.41	6824.35	1016.42
WATER PIPE TOBACCO :: HOOKAH	1881.60	-14.48	87.05	-21.78	2200.11	111.30
WATER PIPE TOBACCO :: OTHERS	49.73	122.63	1.44	135.51	22.34	0.61
SUB TOTAL	28454.65	14.78	2414.69	2.41	24790.35	2357.82
HS Code 2404[^]						
INHALATION WITHOUT COMBUSTION	0.01	-97.06	0.00	-99.96	0.34	0.20
INTAKE OF NICOTINE INTO HUMAN BODY	137.87	1344.74	53.43	1573.98	9.54	3.19
SUB TOTAL	137.88	1295.14	53.43	1473.61	9.88	3.40
GRAND TOTAL	37058.30	5.91	3292.57	1481.96	34988.90	3139.43

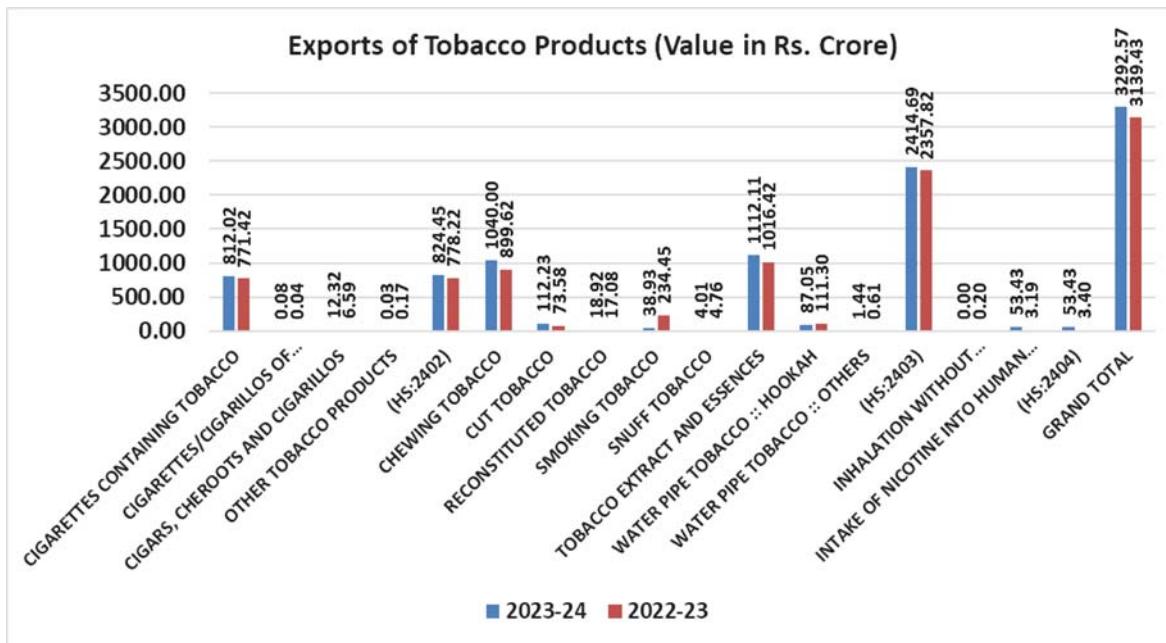
Source: DGCIS, Kolkata

Explanatory Notes:

HSCode-2402[#] : CIGARS, CHEROOTS, CIGARILLOS AND CIGARETTES OF TOBACCO OR OF TOBACCO SUBSTITUTES

HSCode-2403[@] : OTHER MANUFACTURED TOBACCO AND TOBACCO SUBSTITUTES, HOMOGENIZED OR RECONSTITUTED TOBACCO; TOBACCO EXTRACTS & ESSENCES

HSCode-2404^{*} : PRODUCTS CONTAINING TOBACCO, RECONSTITUTED TOBACCO, NICOTINE, OR TOBACCO OR NICOTINE SUBSTITUTES, INTENDED FOR INHALATION WITHOUT COMBUSTION; OTHER NICOTINE CONTAINING PRODUCTS INTENDED FOR THE INTAKE OF NICOTINE INTO THE HUMAN BODY



2. EXPORT PROMOTION ACTIVITIES

2.1 Participation in Tobacco Trade Fairs and Exhibitions :

Tobacco Board is participating in exclusive International tobacco trade fairs/exhibitions for promoting the exports of Indian unmanufactured tobacco and tobacco products every year. During 2023-24, Tobacco Board had participated in two exclusive tobacco international exhibitions.

S. No.	Name of the Event	Place & Period	Stall Size	Officers deputed
1	Intertabac/ Intersupply 2023	Dortmund, Germany 14 th -16 th September, 2023	12m ²	Dr. A.Sridhar Babu, I.A.S. Executive Director Shri. G. Bulli Subba Rao, Regional Manager I/c Shri Abhimanyu Kumar, I.A.S. Deputy Secretary, Department of Commerce has also participated representing Ministry of Commerce & Industry, Government of India.
2	World Tobacco Middle East 2023	Dubai, UAE 27 th to 28 th November, 2023	18m ²	Dr. A. Sridhar Babu, I.A.S., Executive Director Shri. A. Jeevan Kumar, Field Officer, Marketing and Exports Section Shri Rajan Sharma, Deputy Director, Department of Commerce has also participated representing Ministry of Commerce & Industry, Government of India.

GLIMPSES OF TOBACCO BOARD'S STALL AT INTERNATIONAL TOBACCO TRADE FAIRS/EXHIBITIONS



TOBACCO BOARD'S STALL AT INTERTABAC/INTERSUPPLY 2023



TOBACCO BOARD'S STALL AT WORLD TOBACCO MIDDLE EAST 2023

2.2 Visit of tobacco trade delegations :

During 2023-24, no trade delegations have been taken up by Tobacco Board.

2.3 Organized the meetings with Importers by Tobacco Board:

- I. Meeting with officials from Indonesia Trade Promotion Center (ITPC), Chennai, Ministry of Trade of the Republic of Indonesia and officials from M/s. PT PUTERA JAYA SAKTI PERKASA at Tobacco Board on 18/01/2024 and discussed regarding import of tobacco from India.



- II Traders/importers from M/s. Capital Tobacco, Bulgaria have visited Tobacco Board on 22/02/2024 and discussed regarding import of Tobacco from India.
- III. Mr. Babulal Parihar, President, Indian Business Chamber in Cambodia (IBCC), Cambodia have attended the meeting virtually on 19/03/2024 for exploring Collaborative Opportunities between India and Cambodia.

IMPLEMENTATION OF OFFICIAL LANGUAGE

HINDI IMPLEMENTATION:

During the period under report every effort have been made to accelerate the implementation of the Official Language Act.

MEASURES TAKEN FOR IMPLEMENTATION OF OFFICIAL LANGUAGE ACT:

- ❖ Letters received in Hindi were replied in Hindi.
- ❖ General orders were issued bilingually
- ❖ Correspondence with the offices situated in Region "A" was made in Hindi. Some of the letters were issued bilingual to offices located in Region's 'B' & 'C'.
- ❖ Administrative and other reports of the Board, which are to be placed before Parliament were prepared and submitted both in Hindi and English.
- ❖ The forms and applications of different sections of Board were printed in bilingual.
- ❖ Standard stationery is printed bilingually e.g., Envelops, File folders, Letter heads etc.
- ❖ All rubber stamps were made bilingual and all name plates were made trilingual/bilingual.
- ❖ Addresses on envelopes which were sent to the Ministry and other offices situated in Region 'A' were printed in Hindi and in Region 'C' were printed in bilingual.

PROGRAMME OF HINDI TEACHING SCHEME:

Eligible employees of the Board were nominated to the On-line Classes of Hindi Teaching Scheme. During Jan-May, 2023 session Prabodh (08), Pragya (12) and Parangath (02) employees were nominated for on-line classes conducted by Hindi Teaching Scheme, Secunderabad.

PROPOGATION OF HINDI SCHEME OF LEARN A WORD A DAY:

Every day a Hindi word with its English meaning is being displayed at presto sign board at the entrance of the office. Hindi quotations of Great men were displayed at some important eye-catching places.

HINDI WEEK:

Hindi Week was celebrated from 14th to 21st September, 2023 in the Tobacco Board. As a part of celebrations, Two Table Hindi workshops (Two Sections) were conducted on 15th & 18th September, 2023 to improve the working efficiency of Hindi trained employees and Three competitions on Hindi Memory, Hindi Noting & Drafting were conducted during this Hindi Week

HINDI PERIODICALS AND LIBRARY:

One Hindi daily “Hindi Milap” newspaper was made available in the Board at present along with some Hindi Periodicals. Some Hindi Books, Novels, Epics like Ramayana, Mahabharat etc., short story books, different dictionaries, Glossaries, etc., were also made available in the library.

HINDI ON COMPUTERS:

Hindi Software has been loaded in all computers and they are being used.

WORKSHOP IN HINDI:

Two Table Hindi Workshops (02 Days- Each day 01 Section) were conducted during Hindi Week i.e., 15th Sep, 2023 & 18th Sep, 2023. It is an innovative idea of the Hindi Department of the Tobacco Board, where in Hindi Staff goes to the employees table and clarify their doubts, so that the work in Hindi is implemented effectively.

Tobacco Board has achieved the targets fixed in implementing the Official Language Policy, during the year under report.

FINANCE AND ACCOUNTS

The Central Government has to provide funds to the Tobacco Board by way of grants or loans for utilization for the purposes of the Act as per section 16 of the Tobacco Board Act, 1975. However, the Tobacco Board did not draw any grant or loan against the budgeted expenditure and schemes from the Central Government since 1991-92. The internal resources generated by the Tobacco Board are sufficient to meet its expenditure for carrying out its activities as per the Act and for meeting the salaries, allowances and other remuneration of the officers and other employees of the Board.

I) INTERNAL RESOURCES:

As per the provision under Section 14A of the Tobacco Board Act 1975, the Tobacco Board levies fees in the form of “Service charges” for the services rendered on its auction platforms @ 2% on the value of tobacco marketed. The service charges so levied are equally collected from the grower and buyer @ 1% each on the value of tobacco sold by the grower and purchased by the buyer. Further, as per regulation 13(2) of Tobacco Board (General) Regulations 1984 the Board collects “Authorization fee” from the buyers who participate in the auctions. Apart from the above, the Board collects registration fees from the growers, barn operators, nurserymen, dealers, exporters, packers, processors and manufacturers.

The Board levied contributions on the excess tobacco produced by the registered growers and the tobacco produced by the unregistered growers as fixed by the Government every year through gazette notification. During 2022 Karnataka and 2023 Andhra Pradesh auctions, the Board is not levied any contributions for the sale proceeds excess tobacco produced by registered growers and unauthorized tobacco produced by the unregistered growers in Karnataka and Andhra Pradesh.

II) BUDGET ESTIMATES:

As per the provision under rule 21 of the Tobacco Board Rules 1976, the Board shall in each year, prepare Budget Estimates for the ensuing year and Revised Estimates for the current year and shall submit them for the sanction of Central Government on or before such dates as may be fixed by the Government.

The budgeted receipts i.e., internal resources of Board are service charges, buyer authorization fee, registration fee from traders & growers, interest on fixed deposits and misc. receipts of demurrage charges, interest on delayed payments etc.

The Budgeted expenditure incurs as capital expenditure for providing infrastructural facilities in the auction platforms and as revenue expenditure on establishment and administrative for conducting auctions and welfare schemes of Extension & Developmental schemes, Production schemes and Trading Wing schemes in Andhra Pradesh and Karnataka.

Accordingly, the budget proposals for the year 2023-24 have been prepared and submitted to the Government for its approval. The Budget Estimates and Revised Estimates for Receipts of ₹8,130.00 lakh and ₹14,719.10 lakh and expenditure of ₹17,105.50 lakh and ₹17,056.50 lakh respectively.

An amount of ₹18,361 lakh has been realized as internal resources against the budget provision of ₹14,719.10 lakh and an amount of ₹9,907 lakh has been incurred as expenditure as against the budgeted outlay of ₹17,056.50 lakh during the financial year 2023-24.

Statement showing the actual funds flow under Plan and Non-Plan since 2011-12 to 2023-24 is placed at Page No.135.

The financial statements of the Balance Sheet, Income & Expenditure account and Receipts & Payments Statement to the accounts of Tobacco Fund of the Tobacco Board for year 2023-24 which includes the earmarked fund accounts of Margin Money for Commercial Operations (Grant-in-aid to Trading Wing), Tobacco Board Employees General Provident Fund, Tobacco Board Employees' Pension Fund, Tobacco Board Employees New Pension Scheme(Tier-I), Tobacco Board Growers Welfare Fund along with the Notes on accounts are incorporated in the Annual Report for the year 2023-24.

**SEPARATE AUDIT REPORT OF THE COMPTROLLER AND AUDITOR GENERAL OF
INDIA ON THE ACCOUNTS OF THE TOBACCO BOARD, GUNTUR
FOR THE YEAR ENDED 31st MARCH 2024**

We have audited the attached Balance Sheet of Tobacco Board, Guntur as at 31 March 2024 and the Income and Expenditure Account / Receipts and Payments Account for the year ended as 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 19(2) of the Tobacco Board Act, 1975. These financial statements include the accounts of all Auction Platforms, Liaison and Regional Offices and the Directorate of Auctions, Bangalore. These financial statements are the responsibility of the Tobacco Board's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This Separate Audit Report contains the comments of the Comptroller and Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules and Regulations (propriety and regularity) and efficiency-cum-performance aspects etc., if any, are reported through Inspection Reports/CAG's Audit Report separately.
 3. We have conducted our audit in accordance with the auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining on a test basis, evidence supporting the amount 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 explanation which, to the best of our knowledge and belief, were necessary for the purpose of our audit.
 - (ii) The Balance Sheet and Income and Expenditure Account / Receipts and Payments Account dealt with by this report have been drawn 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 the Tobacco Board as required under Section 19(1) of the Tobacco Board Act, 1975 read with Rule 22 of the Tobacco Board Rules, 1976 in so far as it appears from our examination of such books.
 - (iv) We further report that:
 - (A) **Comments on Accounts**
- A.1 Income and Expenditure Account**

Expenditure

Other Administrative Expenses (Schedule 21): ₹2,545 lakh

- A.1.1** The above is understated by ₹393.37 lakh due to non-inclusion of property tax payable in respect of three Auction Platforms in Karnataka State.

Tobacco Board did not make provision in respect of property tax demand received for the Auction Platforms of Karnataka State although it had made the provision in respect of Auction Platforms of Andhra Pradesh. The Chief Officer of Gram Panchayat, H.D. Kote, Karnataka had clarified that Tobacco Board was not exempted from payment of property tax. Hence, necessary provision should have been created for the demand received for the Auction Platforms of Karnataka.

Non-provisioning resulted in understatement of 'Outstanding Liabilities (Revenue)' as well as understatement of Other Administrative Expenses' by ₹393.37 lakh with consequential overstatement of 'Excess of Income over Expenditure' to the same extent.

- A.1.2** The above is understated by ₹16.96 crore due to non-inclusion of service tax payable by Tobacco Board.

An appeal was filed (April 2023) in the matter by the Board with the Appellate Authority, Tirupathi who finally determined (February 2024) and confirmed the amount of ₹16.96 crore as against the disputed amount of ₹23.38 crore. Till the date of approval of its Annual Accounts for the year 2023-24, the Board had not made any appeal before the Appellate Tribunal against the order of the Appellate Authority. As such, provision for the liability of ₹16.96 crore should have been made in the accounts.

Non-provisioning resulted in understatement of Provisions and understatement of Expenses by ₹16.96 crore with consequential overstatement of 'Excess of Income over Expenditure' to the same extent.

B) General

B.1 Non-adherence to timelines in submission of accounts:

The Committee on Papers Laid on the Table of the House (COPLOT) recommended in its First Report (5th Lok Sabha) 1975-76 that, after the close of the accounting year, every autonomous body should complete its accounts within a period of three months and make them available for audit.

There had been a delay in submission of accounts by the Board for the last two years (2021-22 and 2022-23). Despite assurances given by the Management in previous years for timely submission of accounts, the approved accounts for the year 2023-24 were again submitted by the Board belatedly on 23 July 2024.

(C) Management Letter

Deficiencies which have not been included in the Audit Report have been brought to the notice of the Chairman, Tobacco Board, Guntur 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 and Expenditure Account/Receipts and Payments 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 Tobacco Board as at 31 March 2024, and
 - (b) In so far as it relates to Income and Expenditure Account, of the surplus for the year ended as on that date.

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

Sd/-xx xx xx

(V.M.V Nawal Kishore)

Principal Director

Principal Director of Commercial Audit

Hyderabad

Place: Hyderabad

Date: 08 November 2024.

ANNEXURE

1. Adequacy of Internal Audit System

There is no separate sanctioned strength for Internal Audit Wing in Tobacco Board. However, the Board has constituted the Internal Audit wing with office staff headed by the Assistant Manager (Accounts). The Board has 33 offices (26 Auction Platforms located in Andhra Pradesh and Karnataka, 5 Regional Offices at Ongole-1, Ongole-2, Rajahmundry, Mysuru and Periyapatna, one Directorate Office at Bengaluru and the Head Office at Guntur). Internal Audit was conducted for all the Auction Platforms and Regional Offices for the year 2023-24. Thus, the existing Internal Audit System of the Tobacco Board is adequate with the size and nature of business of the Board.

2. Adequacy of Internal Control System

The Internal Control System in Tobacco Board was found to be deficient in view of the following observations:

- (i) In terms of the agreement (April 2018) between Tobacco Board and Indian Tobacco Association (ITA) on sharing of sale proceeds realized out of sale of tobacco sweepings collected at the Auction Platforms, the Board had not calculated the share of growers and share of Tobacco Board in the sale proceeds but had disclosed the entire amount under Current Liabilities. Consequently, the growers' share was not credited to Growers Welfare Fund. The Management could not complete the reconciliation of tobacco sweepings and apportion the amount as per the agreement.
- (ii) Tobacco Board in its Board meeting approved (July 2007) to write off the amount due from growers against the 1977 cyclone loan as per Rule 24(2) of Tobacco Board Rules, 1976 and submitted a proposal to the Ministry. No provision has, however, been made to write off the loan amount of ₹16.02 lakh which has been outstanding for more than 45 years.
- (iii) The capitalization of assets is made from the date of receipt of Form 65 from CPWD / RITES instead of the date from which the asset was put to use.
- (iv) The Board is using MS Excel for compilation of annual accounts. As MS Excel does not have adequate authorisation/access controls, the monitoring mechanism in the preparation of financial statements is deficient, which may also lead to material weaknesses in internal financial controls.

3. System of Physical Verification of Fixed Assets

Physical Verification of assets is being conducted regularly by the respective controlling authorities of offices and by the Head Office by forming special teams. Tobacco Board has conducted physical verification in respect of 13 out of the 33 offices / Auction Platforms / Regional Offices during the year 2023-24.

In this regard, Audit observed that:

- There was mismatch between area of land recorded in physical verification reports with that shown in the land records in respect of five Auction Platforms at Vellampalli-II (APF-31), Chilkunda (APF-62), Periyapatna-II (APF-05), Ramanathapura (APF-63) and Ramanathapura (APF-07). The mismatch was not reconciled.
- During the physical verification, some of the items were identified as fully damaged / not repairable / not in working condition. However, no disclosure of the obsolete items was included in the financial statements for the impairment of assets.

4. **System of Physical Verification of Inventory**

Tobacco Board does not have any inventory except stationery and consumables items which were treated as inventory. The Board valued the closing stock of stationery on cost basis at the end of each balance sheet date. As such, the system of physical verification of inventory of the Board is reasonable.

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

The Board has remitted the statutory dues within the stipulated date, subject to the audit observations A. 1.1 and A.1.2 of the Separate Audit Report.

Sd/-xx xx xx

(V.M.V Nawal Kishore)

Principal Director

TOBACCO BOARD

MINISTRY OF COMMERCE & INDUSTRY, DEPARTMENT OF COMMERCE, GOVERNMENT OF INDIA, GUNTUR

TOBACCO FUND ACCOUNT - FINANCIAL STATEMENTS

BALANCE SHEET AS AT 31/03/2024

(₹ In Lakh)

Particulars	Sche- dule	Current Year	Previous Year
CORPUS / CAPITAL FUND AND LIABILITIES			
1. Corpus/Capital Fund	1	78473	70019
2. Reserves and Surplus	2	0	0
3. Earmarked/Endowment Funds:	3		
a) Margin money for Comm. Operations (Grant-in-aid to Trading Wing)		3191	2987
b) Tobacco Board Employees General Provident Fund		1046	1206
c) Tobacco Board Employees Pension Fund		8495	10470
d) Tobacco Board Employees New Pension Scheme		24	22
e) Tobacco Growers Welfare Fund Scheme		6994	6632
4. Secured Loans and Borrowings	4	0	0
5. Unsecured Loans and Borrowings	5	0	0
6. Differed Credit Liabilities	6	0	0
7. Current Liabilities and Provisions	7	11962	12050
TOTAL		110185	103386
ASSETS			
1. Fixed Assets	8	11618	11170
2. Investments from Earmarked/Endowment Funds	9		
a) Margin money for Comm. Operations (Grant-in-aid to Trading Wing)		3191	2987
b) Tobacco Board Employees General Provident Fund		1046	1206
c) Tobacco Board Employees Pension Fund		8495	10470
d) Tobacco Board Employees New Pension Scheme		24	22
e) Tobacco Growers Welfare Fund Scheme		6994	6632
3. Investments: Others	10	0	0
4. Current Assets, Loans and Advances etc.	11	78817	70899
5. Miscellaneous Expenditure		0	0
TOTAL		110185	103386
Significant Accounting Policies	24	Placed at Schedules	
Contingent Liabilities and Notes on Accounts	25	Placed at Schedules	

Sd/- xx xx xx

(D.VENUGOPAL)

SECRETARY I/C

Sd/- xx xx xx

(Dr. ADDANKI SRIDHAR BABU)

EXECUTIVE DIRECTOR

TOBACCO BOARD,
MINISTRY OF COMMERCE & INDUSTRY, DEPARTMENT OF COMMERCE,
GOVERNMENT OF INDIA, GUNTUR

TOBACCO FUND ACCOUNT - FINANCIAL STATEMENTS
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2024

(₹ In Lakh)

Particulars		Sche- dule	Current Year	Previous Year
1.	INCOME			
I.	Income from Sales/Services	12	12867	7678
II.	Grants/Subsidies	13	0	0
III.	Fees/Subscriptions	14	519	774
IV.	Income from Investments (From earmarked/ endowment fundstransferred to Funds)	15	21	17
V.	Income from Royalty and Publications	16	4	5
VI.	Interest earned	17	4494	3270
VII.	Other Income	18	456	1036
VIII.	Increase/(Decrease) in stock of Finished Goods and Works in Progress	19	0	0
	Total		18361	12780
2.	EXPENDITURE			
I.	Establishment Expenses	20	6850	6241
II.	Other Administrative Expenses	21	2545	2041
III.	Expenditure on Grants, Subsidies	22	0	0
IV.	Interest	23	0	0
V.	Depreciation (Net Total at the year end - Corresponding to Schedule 8)	8	512	481
	Total		9907	8763
3.	Balance being Excess of Income over Expenditure (1-2)		8454	4017
I.	Transfer of Special Reserve (Specify each)		0	0
II.	Transfer of General Reserve		0	0
III.	Previous Years payments		0	0
4.	Balance being surplus/deficit carried to Corpus/ Capital Fund		8454	4017
5.	SIGNIFICANT ACCOUNTING POLICIES	24	Placed at schedules	
6.	CONTINGENT LIBILITIES AND NOTES ON ACCOUNTS	25	Placed at schedules	

Sd/- xx xx xx
(D.VENUGOPAL)
SECRETARY I/C

Sd/- xx xx xx
(Dr.ADDANKI SRIDHAR BABU)
EXECUTIVE DIRECTOR

FUND BALANCES OF EARMARKED FUNDS (BALANCESHEET)

1) Margin Money for Commercial Operations (Grant-in-aid to Trading Wing) account

(₹ in Lakh)

S. No.	Particulars	Current Year	Previous Year
A	Opening Balance	2,986.92	2,820.88
B	Additions to the Fund account:		
	a) Income from investments (Interest on Fixed Deposits & SB a/c)	203.95	166.05
	b) Grants received	0.00	0.00
	c) Other Receipts	0.00	0.00
	Less:		
	a) Withdrawals	0.00	0.00
	b) Other payments	0.00	0.00
	Total Receipts (A+B)	3190.87	2986.93
C	Utilisation / Expenditure towards objective of Fund		
	a) Capital Expenditure	0.00	0.00
	b) Revenue Expenditure	0.00	0.00
	Total Payments (C)	0.00	0.00
	Net Balance at the year end (A+B-C)	3190.87	2986.93

2) Tobacco Board Employees General Provident Fund Account

(₹ in Lakh)

S. No.	Particulars	Current Year	Previous Year
A	Opening Balance	1,206.38	1,519.63
B	Additions to the Fund account:		
	a) Income from investments (Interest on Fixed Deposits & SB a/c)	65.22	77.25
	b) Subscriptions	311.41	366.22
	c) Recovery of GPF advance	0.20	
	Less:		
	a) Withdrawals	-537.17	-756.72
	b) Advances paid	-0.50	0.00
	Total (A+B)	1045.54	1206.38
C	Utilisation / Expenditure towards objective of Fund		
	a) Capital Expenditure	0.00	0.00
	b) Revenue Expenditure	0.00	0.00
	Total (C)	0.00	0.00
	Net Balance at the year end (A+B-C)	1045.54	1206.38

3) Tobacco Board Employees Pension Fund Account

(₹ in Lakh)

S. No.	Particulars	Current Year	Previous Year
A	Opening Balance	10,469.91	13,466.00
B	Additions to the Fund account:		
a)	Income from investments (Interest on Deposit with LIC & SB a/c)	700.76	831.95
b)	Pension Fund Contributions	1040.00	1840.00
	Less:	0.00	
a)	Pension Annuities purchased by LIC of India	-3715.32	-5667.62
b)	Other payments	0.00	0.00
	Total Receipts (A+B)	8495.35	10470.33
C	Utilisation/Expenditure towards objective of Fund		
i)	Capital Expenditure	0.00	0.00
ii)	Revenue Expenditure	0.00	0.00
	Total (C)	0.00	0.00
	Net Balance at the year end (A+B-C)	8495.35	10470.33

4) Tobacco Board Employees New Pension Scheme Account

(₹ in Lakh)

S. No.	Particulars	Current Year	Previous Year
A	Opening Balance	21.96	27.16
B.	Additions to the Fund account:		
a)	Income from investments (Interest on Fixed Deposits & SB a/c)	1.61	1.12
b)	Pension Fund Contributions	244.56	229.36
	Less:		
a)	Pension Contribution remitted NSDL Mumbai (Pension contributions)	-244.56	-235.69
b)	Other payments (Bank Charges)	0.00	0.00
	Total Receipts (A+B)	23.57	21.95
C	Utilisation/Expenditure towards objective of Fund		
i)	Capital Expenditure	0.00	0.00
ii)	Revenue Expenditure	0.00	0.00
	Total (C)	0.00	0.00
	Net Balance at the year end (A+B-C)	23.57	21.95

5) Tobacco Growers Welfare Fund Scheme account:

(₹ in Lakh)

S. No.	Particulars	Current Year			Previous Year		
		Andhra Pradesh	Karnataka	Total	Andhra Pradesh	Karnataka	Total
A	Opening Balance	4143.32	2488.69	6632.01	3968.83	2447.88	6416.71
B	Additions to the Fund account:						
	a) Income from investments (Interest on Fixed Deposits & SB a/c)	292.78	144.21	436.99	154.45	112.06	266.51
	b) Growers Contribution	24.19	14.76	38.95	17.56	17.27	34.83
	c) Tobacco Board's Contribution	40.00	29.52	69.52	35.12	34.54	69.66
	d) Renewal of Membership Fee	170.23	198.28	368.51	175.14	202.15	377.29
	e) Growers Share of Sweepings	0.00	5.89	5.89	25.25	8.70	33.95
	f) Penalties	0.23	0.00	0.23	0.13	0.01	0.14
	g) Interest on Loans	0.00	0.00	0.00	0.00	0.00	0.00
	h) Misc. Receipts	0.04	1.77	1.81	0.03	2.76	2.79
	i) Grower Contribution (Break in registration)	6.74	5.17	11.91	5.47	6.37	11.84
	Less:						
	a) Death Relief to the Growers	-232.80	-339.10	-571.90	-238.65	-343.05	-581.70
	b) Other payments	0.00	0.00	0.00	0.00	0.00	0.00
	Total (A+B)	4444.74	2549.19	6993.92	4143.34	2488.69	6632.02
C	Utilisation/Expenditure towards objective of Fund						
	i) Capital Expenditure	0.00	0.00	0.00	0.00	0.00	0.00
	ii) Revenue Expenditure	0.00	0.00	0.00	0.00	0.00	0.00
	Total (C)	0.00	0.00	0.00	0.00	0.00	0.00
	Net Balance at the yearend (A+B-C)	4444.74	2549.19	6993.92	4143.34	2488.69	6632.02

Sd/-xx xx xx
**(M.RATNA BAYAMMA)
 MANAGER (F&A) I/c**

**TOBACCO BOARD, MINISTRY OF COMMERCE & INDUSTRY, DEPARTMENT OF COMMERCE, GOVERNMENT OF INDIA, GUNTUR
TOBACCO FUND ACCOUNT - FINANCIAL STATEMENTS**

RECEIPTS AND PAYMENTS FOR THE PERIOD/YEAR ENDED 31st MARCH, 2024

(₹ in Lakh)					
Receipts	Current Year	Previous Year	Payments	Current Year	Previous Year
I. Opening Balances:			I. Establishment Expenses		
A) Bank Balances			1. Salaries & Wages	4348.80	4271.52
1) Current Accounts	6341.85	4571.30	2. Allowances & Bonus	33.09	29.22
2) Deposit Accounts	61467.13	59531.40	3. Contribution to Provident Fund	0.00	0.00
3) Savings Accounts	0.00	0.00	4. Contribution to Pension Fund	1040.00	1840.00
B) Earmarked/Endowment Funds			5. Contribution to Pension Fund (NPS)	146.75	137.34
1) Current Accounts:			6. Staff Welfare Expenses	0.00	0.00
i) Margin Money for Comm. Operations (Grant-in-aid to Trading Wing)	0.10	0.10	7. Retirement & Terminal Benefits	864.93	1378.83
2) Deposit Accounts	0.00	0.00	8. Others:		
3) Savings Accounts	0.00	0.00	a) Leave Salary & Pension Contribution	3.87	3.52
i) Tobacco Board Employees			b) Medical Claims (Officers & Staff)	32.51	44.23
General Provident Fund	5.57	21.84	c) LTC Claims	5.45	4.74
ii) Tobacco Board Employees Pension Fund	5.20	5.03	d) Uniform to Staff	1.55	1.85
iii) Tobacco Board Employees New Pension Scheme			II. Other Administrative Expenses		
iv) Tobacco Growers Welfare Fund Scheme	0.27	3.57	1. O.T.A. to Staff	0.00	0.00
			2. T.A. to Officers & Staff	149.43	155.62
			3. T.A. to Board Members	3.35	5.81
			4. Maint of Admin Buildings/Offices/APFs	31.95	64.38
			5. Rent of Buildings	82.28	83.41
			6. Printing & Stationery (incl Computer Stationery)	78.64	69.81
			7. Electricity Charges	128.86	110.23
			8. Postage & Telephone Charges	44.67	42.11
II. Grants Received					
III. Investments and Deposits made					
a) Earmarked/Endow.Funds:(FDRS)					

TOBACCO BOARD, MINISTRY OF COMMERCE & INDUSTRY, DEPARTMENT OF COMMERCE, GOVERNMENT OF INDIA, GUNTUR
TOBACCO FUND ACCOUNT - FINANCIAL STATEMENTS

RECEIPTS AND PAYMENTS FOR THE PERIOD/YEAR ENDED 31st MARCH, 2024

Receipts	Current Year	Previous Year	Payments	Current Year	Previous Year
i) Margin Money for Comm. Operations (Grant-in-aid to Trading Wing)	2848.51	2744.52	9. Expenditure on Meetings 10. Miscellaneous Expenditure 11. Entertainment Charges 12. Subscription to Journals 13. Repairs to Furniture & other assets 14. Conveyance Charges 15. Workshops & Seminars 16. Rates & Taxes 17. Bank charges 18. Legal charges 19. Hiring of Vehicles 20. Maintenance of Vehicles 21. Insurance 22. Audit Fee 23. Interest Contribution to GPF 24. Membership with other organisations 25. Loan Recovery Expenditure 26. Library Books 27. Maintenance of Computers 28. Service charges for weighing scales 29. Muta labour charges	10.33 104.26 10.29 5.54 23.18 4.98 0.00 25.45 0.13 5.20 115.37 34.33 12.42 10.66 0.00 0.00 0.00 0.04 23.85 23.25 590.08	10.84 100.76 9.52 3.07 21.65 4.54 0.00 16.89 0.34 1.38 107.72 38.71 10.92 15.98 0.00 0.00 0.00 0.06 15.13 20.91 343.79
ii) Tobacco Board Employees General Provident Fund	1527.82	1454.90			
iii) Tobacco Board Employees Pension Fund	10464.71	13460.55			
iv) Tobacco Board Employees New Pension Scheme	21.62	23.53			
v) Tobacco Growers Welfare Fund Scheme	6185.25	5808.01			
b) Own Funds					
IV. Income on Investments					
a) Earmarked/Endowment Funds					
i) Margin Money for Comm. Operations (Grant-in-aid to Trading Wing)	142.67	103.99			
ii) Tobacco Board Employees General Provident Fund	399.69	428.43			
iii) Tobacco Board Employees Pension Fund	1740.76	2671.95			
iv) Tobacco Board Employees New Pension Scheme	246.17	230.48			



**TOBACCO BOARD, MINISTRY OF COMMERCE & INDUSTRY, DEPARTMENT OF COMMERCE, GOVERNMENT OF INDIA, GUNTUR
TOBACCO FUND ACCOUNT - FINANCIAL STATEMENTS**

RECEIPTS AND PAYMENTS FOR THE PERIOD/YEAR ENDED 31st MARCH, 2024

₹ in Lakh)					
Receipts	Current Year	Previous Year	Payments	Current Year	Previous Year
v) Tobacco Growers Welfare Fund Scheme	2042.19	934.59	30. Construction of temporary structures	0.00	0.00
b) Own Funds	0.00	0.00	31. Human Resource Development	8.74	7.03
c) Rents			32. Implementation of e-auction system	528.54	328.78
i) Rents on Premises lease	20.34	16.42	33. Automation of Office(MIS) online	2.97	2.87
V. Interest Received			34. Swachch Bharat Expenditure	4.02	3.84
1) On Bank Deposits	3672.64	3079.34	35. Written Of Losses	0.00	0.00
2) Loans & Advances (Officials)	0.26	0.10	36. Regulation & Develop. of FCV tobacco	3.06	2.60
VI. Other Income			37. Scientific Tech&Economic Research	20.02	25.00
1. Growers Registration Fee (Area, Barn Operator & Nurserymen)	442.27	691.07	38. Imp.&Maint. of MKTG facilities	0.20	0.43
2. Exporters Registration Fee	18.29	16.35	39. Financial Relief to growers (Crop/Barn damages)	0.00	0.00
3. Products Registration Fee	34.18	34.22	40. Farmers Study Tours:Abroad	0.00	0.00
4. Dealers Registration Fee	9.50	10.44	41. Market Survey	0.00	0.00
5. Packers Registration Fee	0.54	0.66	Export Promotion		
6. Processors Registration Fee	0.85	3.63	42. Trade Delegation:Abroad	0.00	0.00
7. Commercial Graders Regn. Fee	0.34	0.28	43. Fairs & Exhibitions(Abroad)	21.27	37.64
8. Manufacturers Registration Fee	5.88	9.93	Others	0.00	
9. Sale of Priced Publications (TGPBS)	4.13	4.61	44. Publicity & Propaganda	5.11	4.74
10. Misc. Income	455.89	365.93	45. Farm Mechanization	10.20	0.30
11. Service charges on FCV tobacco	12987.11	7566.27	46. Improving Yield & Quality of FCV Tob.	121.40	228.33
			47. Improving of Curing Practices	104.99	111.55
			48. Elimination of NTRMs & Product Integrity	40.05	17.46

TOBACCO BOARD, MINISTRY OF COMMERCE & INDUSTRY, DEPARTMENT OF COMMERCE, GOVERNMENT OF INDIA, GUNTUR
TOBACCO FUND ACCOUNT - FINANCIAL STATEMENTS

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RECEIPTS AND PAYMENTS FOR THE PERIOD/YEAR ENDED 31st MARCH, 2024					
Receipts	Current Year	Previous Year	Payments	Current Year	Previous Year
12. Contribution @ 4% from regd. Growers	0.00	602.43	49. PHPM Measures - Bulking sheds/ Model Storage facilities	5.12	1.97
13. Contribution @ 9% from Regd. & Unregd. Growers	0.00	0.00	50. Other Extension Programmes	19.44	15.41
14. Contribution @ ₹2/- per Kg. from Regd. & Unregd. Growers	0.00	0.00	51. On-farm Tests & Experimental Trials	4.60	14.92
15. Contribution @ ₹1/- per Kg. from Regd. & Unregd. Growers	0.00	80.58	52. Model Project Area	10.60	10.00
16. Buyers Authorisation Fee	7.42	6.22	53. Tobacco Growers Welfare Fund (Board's Share)	69.52	69.66
17. Loans & Advances to staff	5.49	1.71	54. Commercial Tax Penalties & Interest	0.00	0.00
18. Loans & Advances to Cultivators	0.00	0.00	55. Service Tax Penalties & Interest	10.13	13.6
VII. Amount Borrowed	0.00	0.00	III. Payments Made against Funds for various Projects	0.00	0.00
VIII. Any Other Receipts			IV. Expenditure on Grants and Subsidies	0.00	0.00
1. Other Liabilities	2021.23	2613.32	IV. Investments and Deposits made		
2. Deposits with ACTO & Others	138.98	9.80	1. Earmarked/Endowment Funds:		
			a) Fixed Deposits		
			i) Margin Money for Comm. Operations (Grant-in-aid to Trading Wing)		
			ii) Tobacco Board Employees	2991.18	2848.51
			General Provident Fund	1394.12	1142.88
			iii) Tobacco Board Employees Pension Fund	8489.97	10464.71



TOBACCO BOARD, MINISTRY OF COMMERCE & INDUSTRY, DEPARTMENT OF COMMERCE, GOVERNMENT OF INDIA, GUNTUR
TOBACCO FUND ACCOUNT - FINANCIAL STATEMENTS

RECEIPTS AND PAYMENTS FOR THE PERIOD/YEAR ENDED 31st MARCH, 2024					
Receipts	Current Year	Previous Year	Payments	Current Year	Previous Year
			iv) Tobacco Board Employees New Pension Scheme v) Tobacco Growers Welfare Fund Scheme b) Other Payments i) Margin Money for Comm. Operations (Grant-in-aid to Trading Wing) ii) Tobacco Board Employees General Provident Fund iii) Tobacco Board Employees Pension Fund iv) Tobacco Board Employees New Pension Scheme v) Tobacco Growers Welfare Fund Scheme 2. Own Funds	23.13 7059.76 5072.67 0.00 537.67 3715.32 244.56 1000.40 0.00 1737.8 0.00	21.62 0.00 756.72 5667.62 235.69 1428.89 14.64 606.24 0.00 0.00
					(₹ in Lakh)
					V. Expenditure on Fixed Assets & Capital Works in Progress
					1. Purchase of Fixed Assets
					2. Advances to: a) CPWD
					b) RITES
					3. Exdr. On Capital Works in Progress

TOBACCO BOARD, MINISTRY OF COMMERCE & INDUSTRY, DEPARTMENT OF COMMERCE, GOVERNMENT OF INDIA, GUNTUR
TOBACCO FUND ACCOUNT - FINANCIAL STATEMENTS

RECEIPTS AND PAYMENTS FOR THE PERIOD/YEAR ENDED 31st MARCH, 2024

Receipts	Current Year	Previous Year	Payments	Current Year	Previous Year
			VI. Refund of Surplus money/Loans VII. Finance Charges (Interest)	0.00 0.00	0.00 0.00
VIII. Other Payments:					
1) Loans and Advances to Staff			25.00	0.14	
2) Loans & Advances to Cultivators			0.00	0.00	
3) Other Liabilities			2540.11	836.45	
4) Deposits with ACTO & Others			0.00	88.6	
IX. Closing Balances					
A) Bank Balances			1. Current Accounts 2. Deposit Accounts 3. Savings Accounts	5749.52 68854.75 0.00	6341.85 61467.13 0.00
B) Earmarked/Endowment Funds:					
1. Current Accounts:				0.00	0.00
i) Margin Money for Comm. Operations (Grant-in-aid to Trading Wing)				0.10	0.10
2. Deposit Accounts				0.00	0.00
3. Savings Accounts				0.00	0.00
i) Tobacco Board Employees General Provident Fund				1.29	5.57
ii) Tobacco Board Employees Pension Fund				5.38	5.20
iii) Tobacco Board Employees New Pension Scheme				0.37	0.27
iv) Tobacco Growers Welfare Fund Scheme				305.40	138.13
Total	113402.97	107313.50	Total	113402.97	107313.50

Sd/- xx xx xx
(D.VENUGOPAL)
SECRETARY/IC

Sd/- xx xx xx
(D.ADDANKI SRIDHAR BABU)
EXECUTIVE DIRECTOR

1) Margin Money for Commercial Operations (Grant-in-aid to Trading Wing) account

(₹ in Lakh)

S. No.	Particulars	Current Year	Previous Year
A	Opening Balance		
	a) Cash at Bank (Current account) (SBI Guntur)	0.10	0.10
	b) Investments (Fixed Deposits)	2848.51	2744.52
B	Receipts:		
	a) Income from investments (Interest on Fixed Deposits & SB a/c)	142.67	103.99
	b) Grants received	0.00	0.00
	c) Other Receipts	0.00	0.00
	Total Receipts (A+B)	2991.28	2848.61
C	Payments of Fund		
	a) Capital Expenditure	0.00	0.00
	b) Revenue Expenditure	0.00	0.00
D	Closing Balance		
	a) Investments (Fixed Deposits)	2991.18	2848.51
	b) Cash at Bank (Current account) (SBI Guntur)	0.10	0.10
	Total Payments (C+D)	2991.28	2848.61

2) Tobacco Board Employees General Provident Fund Account

(₹ in Lakh)

S. No.	Particulars	Current Year	Previous Year
A	Opening Balance		
	a) Cash at Bank (Savings account) (SBI Guntur)	5.57	21.84
	b) Investments (Fixed Deposits)	1527.82	1454.90
B	Receipts:		
	a) Income from investments (Interest on Fixed Deposits & SB a/c)	88.09	62.21
	b) Subscriptions	311.41	366.22
	c) Recovery of GPF advance	0.20	0.00
	Total Receipts (A+B)	1933.08	1905.17
C	Payments		
	a) Withdrawals	537.17	756.72
	b) Advances Paid	0.50	0.00
D	Closing Balance		
	a) Investments (Fixed Deposits)	1394.12	1142.88
	b) Cash at Bank (Savings account) (SBI Guntur)	1.29	5.57
	Total Payments (C+D)	1933.08	1905.17

3) Tobacco Board Employees Pension Fund Account (₹ in Lakh)

S. No.	Particulars	Current Year	Previous Year
A	Opening Balance		
	a) Cash at Bank (Savings account) (SBI Guntur)	5.20	5.03
	b) Investments (Fixed Deposits)	10464.71	13460.55
B	Receipts:		
	a) Income from investments (Interest on Deposit with LIC & SB a/c)	700.76	831.95
	b) Pension Fund Contributions	1040.00	1840.00
	Total Receipts (A+B)	12210.67	16137.53
C	Payments		
	a) Pension Annuities purchased by LIC	3715.32	5667.62
	b) Bank Charges	0.00	0.00
D	Closing Balance		
	a) Investments (Fixed Deposits)	8489.97	10464.71
	b) Cash at Bank(Savings account) (SBI Guntur)	5.38	5.20
	Total Payments (C+D)	12210.67	16137.53

4) Tobacco Board Employees New Pension Scheme Account

(₹ in Lakh)

S. No.	Particulars	Current Year	Previous Year
A	Opening Balance		
	a) Cash at Bank (Savings account) (SBI Guntur)	0.27	3.57
	b) Investments (Fixed Deposits)	21.62	23.53
B	Receipts:		
	a) Income from investments (Interest on Fixed Deposits & SB a/c)	1.61	1.12
	b) Pension Fund Contributions	244.56	229.36
	Total Receipts (A+B)	268.05	257.58
C	Payments		
	a) Amount remitted to NSDL Mumbai (Pension contributions)	244.56	235.69
	b) Other Payments(Refunds to NPS Officials)	0.00	0.00
D	Closing Balance		
	a) Investments (Fixed Deposits)	23.13	21.62
	b) Cash at Bank(Savings account) (SBI Guntur)	0.37	0.27
	Total Payments (C+D)	268.05	257.58

5 Tobacco Growers Welfare Fund Scheme account:

S. Particulars No.	Current Year (₹)			Previous Year (₹)		
	Andhra Pradesh	Karnataka	Total	Andhra Pradesh	Karnataka	Total
A Opening Balance						
a) Cash at Bank (Savings account) (SBI Guntur) (SBM B'Lore)	30.70	107.43	138.13	28.03	177.97	206.00
b) Investments (Fixed Deposits)	4059.10	2126.15	6185.25	3816.67	1991.34	5808.01
B Receipts:						
a) Income from investments (Interest on Fixed Deposits & SB a/c)	208.14	129.42	337.56	195.17	104.96	300.13
b) Growers Contribution	24.19	14.76	38.95	17.56	17.27	34.83
c) Tobacco Board's Contribution	40.00	29.52	69.52	35.12	34.54	69.66
d) Renewal of Membership Fee	170.23	198.28	368.51	175.14	202.15	377.29
e) Growers Share of Sweepings	0.00	5.89	5.89	25.25	8.70	33.95
f) Penalties	0.23	0.00	0.23	0.13	0.01	0.14
g) Interest on Loans	0.00	0.00	0.00	0.00	0.00	0.00
h) Misc. Receipts	0.04	1.77	1.81	0.03	2.76	2.79
i) Grower contribution(Break in Regn.)	6.74	5.17	11.91	5.47	6.37	11.84
j) Marriage Loan	1.25	80.83	82.08	2.25	90.17	92.42
k) Education Loan	1.04	7.77	8.81	3.16	5.75	8.91
l) Major Illness Loan	1.10	1.40	2.50	1.50	0.70	2.20
m) Barn Damaged Loan	0.10	26.13	26.23	0.00	0.43	0.43
m) Crop damage loan	1088.20	0.00				
Total Receipts (A+B)	5631.05	2734.51	7277.37	4305.48	2643.12	6948.60
C Payments						
a) Death Relief to Growers	232.80	339.10	571.90	238.65	343.05	581.70
b) Marriage Loan	0.50	51.50	52.00	0.00	54.00	54.00
c) Education Loan	1.00	13.50	14.50	0.50	12.00	12.50
d) Major Illness Loan	0.00	1.00	1.00	0.50	0.50	1.00
e) Barn Damaged Loan	0.00	14.00	14.00	0.40	0.00	0.40
f) Special Interest Free Crop Loan	347.00	0.00	347.00	1088.20	0.00	1088.20
D Closing Balance						
a) Investments (Fixed Deposits)	4977.80	2081.97	7059.76	2946.52	2126.15	5072.67
b) Cash at Bank(Savings account) (SBI Guntur) (SBM B'Lore)	71.96	233.44	305.40	30.70	107.43	138.13
Total Payments (C+D)	5631.05	2734.51	8365.57	4305.47	2643.13	6948.60



SCHEDULE-24 : SIGNIFICANT ACCOUNTING POLICIES FOR THE YEAR ENDING

31ST MARCH 2024

1. ACCOUNTING CONVENTION:

As per rule 22 of Tobacco Board Rules 1976, the accounts of the Board are as under:

1. The Board shall maintain accounts of all receipts and expenditure relating to each year.
2. The expenditure incurred in a particular year shall be shown under separate heads and sub-heads.
3. The opening balance, if any shall be stated as such separately.
4. The closing balance of the year shall be shown at the foot of the accounts on the expenditure side. (Shown in Receipts & Payments statement on the expenditure side).
5. An annual proforma account on accrual basis shall also be prepared for bringing out assets and liabilities as well as the details of reserves and investments.

2. Inventory Valuation:

The stores of stationery and consumable items available at the end of the current year are valued at actual purchase price of the item and shown the same under closing Stock account in the Balance Sheet. The value of stationery and consumable items is shown as the opening balance for the ensuing year.

3. Investments:

As per the provision of rule 23 of the Tobacco Board Rules 1976 –

1. Money required for the current expenditure of the Board with the exception of the petty cash and surplus moneys shall be kept in the Personal Ledger Account in the District Treasury or Sub-Treasury or in current account with the State Bank of India * (or any other Nationalized Bank) or any of its subsidiaries.
2. Any funds not required for current expenditure may be placed in deposit account with the Central Government in the public account or in the fixed deposits in the State Bank of India or any other Nationalized Bank of any of its subsidiaries.

Provided that the funds in the Board's pension fund or provident fund not required for current expenditure may be invested in Trustee Securities or Ten-Year Treasury Savings Deposit Certificates or National Defense Certificates to the extent permissible or in fixed deposit with the State Bank of India or any other Nationalized Bank or any of its subsidiaries.

(Explanation: for the purposes of sub-rule (1) and this sub rule, Nationalized Bank means a corresponding new bank as defined in the Banking Companies (Acquisition and transfer of undertakings) Act, 1970 (5 of 1970).

3. Payment by or on behalf of the Board shall be made in cash or by cheque drawn against the current account of the Board.

4. Excise Duty: Nil

5. Fixed Assets:

The Tobacco Board acquires land & buildings and purchase of other assets like furniture & fixtures, office equipment, electrical equipment, motor vehicles, weighing scales, trolleys, computers and cycles etc., as per provisions of General Financial Rules of the Central Government and are being taken on cost basis. The value of the unserviceable assets is being deleted from the assets on its disposal/sale.

The constructions of civil and electrical works of the Tobacco Board are being carried out through the Government agencies of CPWD and RITES. On receipt of the estimates from the agencies for our proposal for construction of works, the Board releases funds as per the norms in phased manner till its completion of work. On receipt of the expenditure statement for the works completed or works in progress in Form-65, the same is being capitalized as assets of the Board.

6. Depreciation:

The method of depreciation on the assets have been adopted under SLM method and as per the rates prescribed in the Companies Act 2013. The depreciation is calculated on the gross value of the asset and provided depreciation up to 95% of the asset by keeping 5% of asset value as residual value till its disposal/sale except the assets of leasehold land and buildings, Trolleys, Fire Extinguishers and Copier Machine. The depreciation on the lease hold land and lease hold buildings have been taken based on the lease period and in the case of trolleys, Fire Extinguishers and Copier Machine on usage of the asset and period. In the case of construction works, the depreciation of previous year is also taken into account. The rates of depreciation on each asset are mentioned under schedule-8 of the fixed assets statement.

7. Miscellaneous Expenditure:

No deferred revenue expenditure is in the Tobacco Board to write off over a period of 5 years. The expenditure incurred on recurring nature under different heads of accounts of Maintenance of Generators, Purchase of Water, Electrical Repairs & Replacement of tubes & lights etc. and consumable items of twine, marking ink, towels, and buckets etc. which are not covered regular heads of accounts have been taken under Misc. Expenditure.

8. Accounting for Sales:

a) Sales:

There are no sales operations directly taken place in Tobacco Board. The Tobacco Board conducts auctions for sale of FCV tobacco brought by the tobacco growers and purchased by the traders on the established auction platforms in Andhra Pradesh and Karnataka as per the provisions of the Tobacco Board Act 1975.

b) Services:

Power to levy fees as per the provisions of the Tobacco Board Act 1975 is as under:

a) Under Section 14A(1)— Where Virginia tobacco is sold at any auction platform established by the Board under this Act, it shall be competent for the Board or for any officer of the Board

authorize by it in this behalf to levy fees, for the services rendered by the Board in relation to such sale, at such rate not exceeding two percent of the value of such tobacco as the Central Government may from time to time, by notification in the official gazette, specify;

- b) Under Section 14(2)** – The fees levied under sub section (1) shall be collected by the Board or such officer, equally from the seller of the Virginia tobacco and the purchaser of such tobacco, in such manner as may be prescribed.

Fees leviable on the seller under section 14A:

Rule 42 of Tobacco Board Rules 1976, the fee leviable by the Board under section 14A of the Act on a seller shall be on one percent of the value of the tobacco sold by him at auction platform

Mode of recovery of fees from seller:

Rule 43 of Tobacco Board Rules 1976, the Board or any officer of the Board authorized by it in this behalf, may recover the fees under section 14A by deducting the same from the sale proceeds of the tobacco.

Fees leviable on purchaser under section 14A:

Rule 44 of Tobacco Board Rules 1976, the fee leviable by the Board under section 14A of the Act on a purchaser shall be on one percent of the value of the tobacco purchased by him at auction platform

Mode of recovery of fees from purchaser:

Rule 45 of Tobacco Board Rules 1976, the Board or any officer of the Board authorized by it in this behalf, may recover the fees under section 14A by adding the same to the price of the tobacco purchased by him.

In view of the above, the Board is collecting service charges equally from the grower and buyer @ 1% each on the value of tobacco sold by the grower and purchased by the buyer. The service charges realized is taken in Receipts & Payments Statement as per realization date and accrual basis under schedule 12 of the Income and Expenditure account.

Further, the Board is collecting registration fee from growers to accord registration/renewal of registration as grower, barn operator, nurserymen and from traders to accord registration as Exporter of Tobacco, Exporter of Tobacco or Tobacco Products, Dealer in tobacco, Packer of Tobacco, Processor in Tobacco, Manufacturer of Tobacco and Commercial Grader in Tobacco and Buyer Authorization fee to participate in the auctions as per the provisions of Rules/Regulations of the Tobacco Board Act, 1975. The same is projected under the schedule 14 of the Income and Expenditure account as income of Fees/Subscriptions.

The interest earned on fixed deposits which were invested as per rule 23 of the Tobacco Board Rules 1976 is projected under schedule 17 of the Income and Expenditure account as income of Interest Earned.

During 2022 and 2023 auctions in Karnataka and Andhra Pradesh, the Tobacco Board has levied only 1% normal service charges and not levied any contributions for the sale of excess/un-authorized tobacco produced by registered /unregistered growers.

The Government of India had issued gazette notifications on 04.07.2023 and 23.01.2024 respectively stating that, "in the public interest the Government relaxes the operation of the provisions of sub-section (1) of section 10 read with sub-section (1) of section 14A of the said Act in the State of Andhra Pradesh and Karnataka for the auctions during the crop season 2022-2023 and 2023-2024, and permits the sale of excess flue cured Virginia tobacco crop of the registered growers and unauthorized flue cured Virginia tobacco crop of the unregistered growers at the auction platforms authorized by the Tobacco Board. Hence, no contributions of sale proceeds for the sale of excess/unauthorized tobacco from the registered/unregistered growers is not collected as per Gazette Notification issued by the Central Government. The Misc. receipts, demurrage charges etc. are also taken as other income of the Board. These details are taken as other income under schedule 18 of the Income and Expenditure account.

The Tobacco Board's major expenditure covers Establishment and Administrative accounts to meet the functions as outlined under section 8 of the Tobacco Board Act 1975 including the sale of FCV tobacco through auctions on the established auction platforms in Andhra Pradesh and Karnataka. This expenditure is taken under the schedules of 20 and 21 of the Income and Expenditure account as expenditure on Establishment and other Administrative expenses.

The capital expenditure is being incurred to provide infrastructure facilities to the existing premises of the Board for smooth conducting of auctions. The expenditure on implementation of various schemes under Extension & Developmental Schemes to improve the quality & yield tobacco, to save fuel, curing cost & time and adoption of various technical implements/material in cultivation of tobacco etc. are taken as revenue expenditure.

The expenditure incurred under Extension & Developmental Schemes both in Andhra Pradesh and Karnataka are shown separately even though the expenditure is incurred at Head Office Guntur

9. Government Grants/Subsidies:

The Tobacco Board receives/draws grants and loans from the Central Government as per the provisions under section 16 of the Tobacco Board Act 1975 – The Central Government may, after due appropriation made by Parliament by law in this behalf, pay to the Board by way of grants or loans such sums of money as the Central Government may think fit for being utilized for the purposes of this act.

10. Foreign Currency Transactions:

As per Rule 24(4) of Tobacco Board Rules 1976, the Board shall not incur expenditure outside India in excess of fifteen thousand rupees on any single item without the previous sanction of the Central Government.

The expenditure incurred on foreign currency transactions involved towards advertisement charges

in foreign magazines under brand publicity and travelling & boarding expenses for participating in the Fairs & Exhibitions in Abroad & in India, Trade Delegations to Abroad to boost up the exports of Indian Tobacco and Tobacco Products with the prior approval of Government of India.

11. Lease:

The Board hires the premises/office buildings on lease for field level activities and conducting auctions for sale of FCV tobacco by following the usual procedures as per GFR both in Andhra Pradesh and Karnataka.

12. Retirement Benefits:

As per Section 5 of the Tobacco Board Act 1975, the Chairman shall be entitled to such salary and allowances and such conditions of service in respect of leave, pension, provident fund and other matters as may from time to time fixed by the Central Government.

As per section 6(3) of the Tobacco Board Act 1975, the Executive Director and the Secretary shall be entitled to such salaries and allowances and such conditions of service in respect of leave pension, provident fund and other matters as may from time to time be fixed by the Central Government.

As per section 6(4) of the Tobacco Board Act 1975, Subject to such control, restrictions and conditions (including conditions as to appointment of the officers and other employees of the Tobacco Export Promotion Council, in the events of the said Council being wound up) as may be prescribed, the Board may appoint such officers and employees as may be necessary for the efficient performance of its functions.

Condition of service of officers and employees of the Tobacco Board:

As per regulation 13(1) of the Tobacco Board (General) Regulations 1984, the pay and allowances, leave, pension and retirement benefits, provident fund, disciplinary proceedings and imposition of penalty and other conditions of the service including age of superannuation etc. as like in respect of officers employed in or appointed by the Board shall if no provision is made in this regulation separately, be regulated in accordance with such rules and regulations which are for the time being applicable to the officers and employees of the Central Government of the corresponding grades or status stationed at these places.

SCHEDULE 25 : CONTINGENT LIABILITIES AND NOTES ON ACCOUNTSFOR THE YEAR ENDING 31ST MARCH 2024.

1. Contingent Liabilities:

1.1 Claims against the Entity not acknowledged as debts Nil (Previous year Nil).

1.2 In respect of:

- Bank guarantees given by / on behalf of the Entity – ₹Nil (Previous year Nil)
- Letters of Credit opened by Bank on behalf of the Entity – ₹Nil (Previous year ₹ Nil)
- Bills discounted with banks ₹Nil (Previous year ₹Nil)

1.3 Disputed demands in respect of:

Income tax ₹Nil (Previous year ₹Nil)

Sales-tax ₹Nil (Previous year ₹Nil)

Municipal taxes ₹Nil (Previous year ₹Nil)

In respect of property taxes for the buildings owned in rural areas, the concerned gram panchayat authorities issued notices for payment of property taxes in Andhra Pradesh and Karnataka. In this connection, the letters were addressed to Commissioner, Panchayat Raj & Rural Development, State Government of Andhra Pradesh Vijayawada and Chief Executive Officers, Zilla Panchayats concerned in Karnataka regarding exemption from payment of property tax in respect of Tobacco Board's Establishments. The reply in this regard is awaited for its settlement of the issue.

Now, accumulated amount of property tax for ₹76,19,277 is taken as outstanding liability under rates and taxes for the year 2023-24.

1.4 In respect of claims from parties for non-execution of orders, but contested by the Entity for the current and previous year as under:

- a)** An appeal was filed by the Petitioner Sri Valavala Venkata Sridhar, Rajahmundry in the Hon'ble High Court of Andhra Pradesh against the Tobacco Board for non-eviction of premises by the Tobacco Board which was on lease to operate Gopalapuram auction platform seeking claim and damages to the tune of ₹1,10,66,618.00. The case is yet to be listed.
- b)** An appeal was filed in the Hon'ble District Judge Court, Ongole against the Board by Sri K.V.Srimannarayana, Manduvavaripalem. The Petitioner claiming the rents for early evicting of his premises taken on lease by the Board against the agreement time. The damages claimed are ₹13,37,776.00 and 18% interest on it from 31/12/2015 and other legal costs.
- c)** M/s. Stesalit Systems Ltd had approached the West Bengal State Micro & Small Enterprises Facilitation Council for termination of conciliation process as per section 18(2) of MSMED Act 2006 & intimation of arbitration proceedings as per section 18(3) of MSMED Act and seeking a claim of ₹1,38,36,400.50. Since no consensus was arrived, the conciliation process was cancelled and initiated arbitration proceedings vide case No.128 of 2018 at WBSMCSE and it is pending.
- d)** The Additional Director General, Directorate General of GST Intelligence (DGGI), Chennai Zonal Unit, Chennai has issued Show Cause Notice No.20/2019 vide their letter No.F.No.INV/DGGSTI/ CZU/ST/31/2018, dated 19.04.2019 to Tobacco Board for non-payment of service tax for ₹24,86,69,972/- on the taxable value of additional service charges/penalties for ₹183,83,73,622/- and service tax for ₹129,98,928/- on taxable value of penalties on vigilance cases shown under misc. receipts for ₹ 9,98,83,002/- for the period from 2013-14 to 2017-18 as per the provisions of Finance Act 1994.

In this connection, the Board had filed an appeal before the Commissioner (Appeals), Goods and Services Tax Guntur for non-applicability of service tax on the additional service charges/

penalties collected from the growers as per the provisions/rules of Finance Act/Service Tax Act. The same was disposed off by the Commissioner, Central Tax, Guntur and issued Order-in-Original No.GUN-EXCUS-000-CUM-026/19-20-S. Tax dated 13/12/2019 by confirming the tax demand and penalty of ₹26.17 crore as imposed in the show cause notice.

Further, the Board had filed an appeal with a pre-deposit of ₹ 1,96,25,168/- as stated in OIO before Hon'ble Central Tax Appellate Tribunal, Regional Branch of Hyderabad against Order-in-Original to admit appeal by CESTAT Hyderabad. Further, the Commissioner (Appeals) has filed an appeal before CESTAT for early disposal of the case during the month April 2023 i.e., on 27/04/2023 and the hearing appeal was disposed by CESTAT to take up the issue in a later date

No further contingent liability is made in the books of accounts for the period from 2018-19 to 2022-23 due to no liability to Tobacco Board on the contributions of sale proceeds voluntarily made by the growers for the sale of excess/unauthorized tobacco produced by the registered/unregistered growers as per gazette notifications issued by the Central Government from time to time. Any receipt of contribution will not attract service tax and there is no service provided by the Tobacco Board to collect the service tax from the growers.

Now, the Deputy Assistant Commissioner (ST) Guntur has issued initial notice dated 05/10/2020 calling records and data on tax payments for the financial years 2017-18, 2018-19 and 2019-20. They have assessed all the records/data as furnished and issued intimation to make payment of GST on certain receipts of the Board. We have informed to the GST Department for non-applicability taxes as raised. Later, the show Cause Notices dated 09/11/2022 for the said three years issued and in this we have filed replies vide letters dated 04/01/2023. Then they have issued orders vide letters dated 30.01.2023 for payment of tax with penalties along with interest for a total amount of ₹23.38 crore. In this regard, an appeal was filed under Form GST APL-2 on 27/04/2023 through Tax Consultant M/s. Vangala & Associates Guntur.

In this regards it is to inform that, the orders of the Appellate Authority, Tirupathi concluded and summarized order dated 29/02/2024 in the form of GST APL-04 for the period 2017-18, 2018-19 and 2019-20. Finally, the determined confirmed amount is ₹16,96,55,892/- as against disputed amount of ₹23,38,62,330/- for the said period. For filing of appeal before the Hon'ble Appellate Tribunal whenever it is constituted within three months of an appeal against the order dated 29/02/2024. As the same has not formed yet, the appeal for the orders passed by the Additional Commissioner (State Tax) & Appellate Authority for the said period on 29/02/2024, shall be filed as and when the Appellate Tribunal is constituted.

2. Capital Commitment : NIL.

3. Lease Obligations:

The auction platforms of Ongole-II & Kondepi, Regional Manager Office of Rajamahendravaram

in Andhra Pradesh and Directorate of Auctions Office of Bengaluru & Regional Manager Office of Periyapatna in Karnataka have been taken on lease by the Tobacco Board.

4. Current Assets, Loans and Advances:

The details of current assets, loans and advances held by the Board are given under schedule No.11 of the Balance Sheet.

5. Taxation:

Tobacco Board has been exempted from payment of Income Tax as per section 10(29A)(d) of the Income Tax Act, 1961.

NOTES ON ACCOUNTS:

A) FORMATION:

The Tobacco Board was constituted by an act of Parliament in 1975 with the headquarters at Guntur, Andhra Pradesh.

B) OBJECTIVE:

It is hereby declared that it is expedient in the public interest that the Union should take under its control the tobacco industry.

The Trading Wing was created by the Government of India in the year 1984 with a Margin Money of ₹1.25 Crore for MSP operations. The objective of Trading Wing is to mop up the unsold Tobacco on auction platforms at Minimum Support Price (MSP) fixed by the Government and to stabilize the market thereby protecting the interests of growers.

C) COMPOSITION OF THE BOARD:

Under section 4(4) of the Tobacco Board Act 1975 the Board shall consist of the following members namely:

- a) a Chairman to be appointed by the Central Government.
- b) three members of Parliament of whom two shall be elected by the House of the People and one by the Council of States.
- c) eight members to be appointed by the Central Government to represent respectively:
 - i) The Ministry of the Central Government dealing with Agriculture;
 - ii) The Ministry of the Central Government dealing with Commerce;
 - iii) The Ministry of the Central Government dealing with Finance;
 - iv) The Ministry of the Central Government dealing with Industrial Development;
 - v) The Indian Council of Agricultural Research;
 - vi) The Government of Andhra Pradesh
 - vii) The Government of Karnataka;
 - viii) The Government of Gujarat

- d) two members to be appointed by the Central Government by rotation in the alphabetical order, to represent the Governments of tobacco growing States other than the States of Andhra Pradesh, Gujarat and Karnataka.
- e) not more than + ten members to be appointed by the Central Government from amongst Growers, Dealers and Exporters (including Packers) of tobacco and tobacco products, manufacturers of tobacco products and from amongst persons who in the opinion of the Central Government are experts in tobacco marketing or agricultural economics.
*+ Provided that the number of members appointed under this clause from amongst the growers of tobacco shall not exceed six.
- f) + the Agricultural Marketing Advisor to the Government of India, Department of Rural Development, ex-officio;
- g) + the Executive Director, ex-officio;

D) FUNCTIONS:

The Tobacco Board discharges its functions as per the provisions under section 8 of the Tobacco Board Act 1975.

E) FINANCE, ACCOUNTS AND AUDIT:

As per Section 16 of the Tobacco Board Act 1975, the Central Government may, after due appropriation made by Parliament by law in this behalf, pay to the Board by way of grants or loans such sums of money as the Central Government may think fit for being utilized for the purposes of this act.

As per section 17(1) of the Tobacco Board Act 1975, there shall be formed a Fund to be called Tobacco Fund and there shall be credited there to:

- a) the fees levied and collected under this Act or the rules made there under;
- b) any sums of money paid or any loans granted by the Central Government for the purposes of this act;
- c) any grants or loans that may be made by any person for the purposes of this act;
- d) the sums, if any, realized by the Board in carrying out the measures referred to in section 8;

As per Section 17(2) of the Tobacco Board Act 1975, the fund shall be applied:

- a) for meeting the cost of the measures referred to in section 8;
- b) for meeting the salaries, allowances and other remuneration of the officers and other employees of the Board;
- c) for meeting the other administrative expenses of the Board;
- d) for repayment of any loans.

As per section 19 of the Tobacco Board Act 1975, the Board shall maintain proper accounts and other relevant records and prepares annual statement of accounts as –

- (1) The Tobacco Board shall maintain proper accounts and other relevant records and prepare an annual statement of accounts, including the Income & Expenditure account and the Balance Sheet in such form as may be prescribed by the Central Government in consultation with the Comptroller and Auditor General of India.
- (2) The accounts in Tobacco Board shall be audited by the Comptroller and Auditor General of India at such intervals as may be specified by him and any expenditure incurred in connection with such audit shall be payable by the Board to the Comptroller and Auditor General of India.
- (3) The Comptroller and Auditor General of India and any person appointed by him in connection with the audit of the accounts of the Board shall have the same rights and privileges and authority in connection with such audit as the Comptroller and Auditor General has in connection with the audit of Government accounts and in particular, shall have the right to demand the production of books, accounts, connected vouchers and other documents and papers and to inspect any of the offices of the Board.
- (4) The accounts of the Board as certified by the Comptroller and Auditor General of India or any other person appointed by him in this behalf together with the audit report thereon shall be forwarded annually to the Central Government and the Government shall cause the same to be laid before each House of Parliament.

F) FINANCIAL TRANSACTIONS IN GENERAL:

Under rule 27 of the Tobacco Board Rules, 1976 - Except as otherwise provided in these rules, the provisions of the Central Treasury Rules, the Delegation of Financial Power Rules 1958 and the General Financial Rules 1962 of the Central Government, for the time being in force, shall subject to such modifications or adaptations as may be made by the Board therein with the previous approval of the Central government apply to all financial transactions of the Board.

G) MAJOR ISSUES ON ASSETS AND LIABILITIES:

1. The Board has adopted the accounting figures rounded off to lakh in Balance Sheet, Income & Expenditure account and Receipts and Payments Statement including in schedules as suggested by the audit.
2. All the Known liabilities are brought under Current Liabilities and all the provisional liabilities are Provisions as per Uniform Format of Accounts. An amount of ₹1,218.12 lakh is total outstanding liabilities amount for the year ending 31/03/2024.
3. The details of freehold and lease hold lands are indicated in the fixed assets statements of annexure-I to III (Schedule-8) of the Balance Sheet of the Board.
4. The stationery and consumable items for the year ending 31/03/2024 valued at ₹35.42 lakh have been shown under closing stock account by taking into consideration of the actual purchase price of the items.
5. The total investments of Tobacco Fund are with the nationalized banks in Andhra Pradesh and Karnataka for the year ending 2023-24 was ₹68,854.75 lakh. As suggested by the audit, the fixed

deposits amount is exhibited under the balance sheet schedule-11 of current assets, loans & advances: with scheduled banks-on Deposit Accounts (FDRs). All the fixed deposit receipts have been physically verified and found correct.

The fixed deposits available with the Board have been prepared in a statement and made available in the booklet of financial statements of the Tobacco Board.

6. The depreciation on fixed assets has been calculated on pro-rata monthly basis. The rates of depreciation on different assets adopted by the Board are as under:
 1. Land – Leasehold: 360 months period
 2. Buildings – On lease hold lands: 276 months period
 3. Freehold Buildings: 1.58% (RCC Roof) & 3.17% Non-RCC
 4. Furniture & Fittings, Electrical Equipment: 9.50%
Cycles, Library Books, Misc. Equipment, Tarpaulins: 9.50%
 5. Office Equipment, Demonstration Equipment: 19%
Scientific Equipment, Copier Machine: 19%
 6. Fire Extinguishers: 19%
 7. Computers: 31.67%

The depreciation on Trolleys, there is no specific percentage available in the Companies Act. The usage of trolleys is very rough by the mutta labour. The wear and tear for the trolleys is very high and it will become unserviceable. Hence, the rate of depreciation on trolleys is fixed at 9.50%.

The rate of depreciation on Fire Extinguishers is fixed at 19% as the material used in the cylinders became obsolete after 5 years unless the cylinder is properly placed. Once it is break opened for use at the time of fire accident, it is required to refill with the material by the authorized agency which results cost expensive.

Similarly, the rate of depreciation on Copier Machine is fixed at 19% based on the life span on usage of Xeroxing papers from the copier machine which is 5,00,000 copies. On expiry of 5,00,000 copies Xeroxing, the cost of usage is expensive which involves huge expenditure on maintenance.

An amount of ₹512.09 lakh was depreciated on the fixed assets of Tobacco Board as on 31/03/2024 along with previous year depreciation on the assets.

7. The assets have been capitalized/ adjusted during the financial year ending 31st March 2024 as against the advances released to the executing agencies of CPWD and RITES and amount of outstanding liabilities (Capital) accounts. During the financial year 2023-24, an amount of ₹1281.79 lakh was adjusted as expenditure against advances to CPWD/RITES (₹1013.02 lakh) and capital works in progress (₹268.77 lakh) for the completed works covered under civil, electrical and maintenance nature.

8. An amount of ₹103.45 lakh was incurred on account of Misc. Expenditure account for the year ending 31st March 2024 which consists of maintenance of generators, purchase of water, electrical repairs & replacements and expenditure on vigilance operations etc.
- An amount of ₹309.52 lakh was realized on account of Misc. Receipts account for the year ending 31st March 2024 which consists of penalties on vigilance operations, sale of GSP certificates, sale of newspapers, difference cost of bale pattas from growers, surplus interest under input loan account and sale of tender forms etc.
9. An amount of ₹12866.73 lakh was realized on account of Service Charges on FCV tobacco @ 1% each from buyer and growers for the year ending 31st March 2024.
10. The Tobacco Board did not draw any grant-in-aid from the Government during the financial year 2023-24.
11. An amount of ₹21.27 lakh was incurred on account of Fairs & Exhibitions: Abroad and Trade Delegations to Abroad for the year ending 31st March 2024.
12. An amount of ₹943.19 lakh was paid towards retirement benefits such as gratuity, leave encashment and commutation of pension to the officials who retired on attaining the age of superannuation/death/VR cases during the year 2023-24.
13. An amount of ₹78817.27 lakh was available under Current assets, loans and advances account as per schedule-11 of the Balance Sheet as on 31/03/2024.
14. An amount of ₹16.02 lakh was due from the principal borrowers (farmers) pertaining to 1977 cyclone loan account. General suits and EPs have been filed before the respective Hon'ble Courts in the platform jurisdictions and they are subjudice. The Board has made vigorous efforts to recover the loan amounts by giving various concessions viz. 50% in interest and waiver of legal charges for recovery of outstanding dues under one time settlement, as the recovery of dues was very poor.

Almost all the borrowers were dead even any few members alive also become very old i.e. 85 to 90 years and not growing tobacco and untraceable. In spite of all efforts made by the Board, the recovery of the due amount is a remote possibility and there is no mortgaged property to proceed legally for its recovery. In certain cases, where the Board has approached the courts, the legal expenditure is exceeds the due amounts of outstanding loan cases.

The issue was placed before the Board in its 122nd meeting held on 28/07/2007 at Hyderabad and resolved that to send the proposals to the Government for writing off losses in respect of 1977 cyclone loans granted to the farmers as the Government is the competent authority to write off losses as per Rule 24(2) of Tobacco Board Rules 1976 In this regard, the Board addressed a letter and reminded the same to the Ministry. The approval of the Government is awaited.

The Indian Audit and Accounts Department while auditing the accounts for the F.Y. 2022-23 has also suggested to review the issue and make necessary provisions. The same will be placed in the ensuing Board Meeting for necessary action.

- 15.** The fund accounts of Margin Money for Commercial Operations (Grant-in-aid to Trading Wing), Tobacco Board Employees General Provident Fund, Tobacco Board Employees Pension Fund, Tobacco Board Employees New Pension Scheme (Tier-I) and Tobacco Board Growers Welfare Fund are exhibited under schedule-3 of Earmarked/Endowment funds as suggested by the Audit. The opening balances of bank balances, investments in fixed deposits and income on investments, other receipts and closing balances of investments, bank balances and other payments for all the earmarked funds of the Tobacco Board have been projected under the respective schedules of the Balance Sheet and Receipts & Payments Statement for the year 2023-24.
- 16.** Funds under Margin Money for Commercial Operations (Grant-in-aid to Trading Wing) account, an amount of ₹3,190.87 lakh was available as per the books of accounts. The Trading Wing was created by the Government of India in the year 1984 with a Margin Money of ₹125.00 lakh for MSP operations. Further, the Board earned profit of ₹91.40 lakh while on MSP operations taken during 1987 & 2000 and ₹2,974.47 lakh realized towards interest on fixed deposits as on 31/03/2024.
- 17.** Funds under Tobacco Board Employees General Provident Fund account, an amount of ₹1045.53 lakh was available as per the books of accounts. The amounts payable to officials is ₹1,043.84 lakh as per GPF Broadsheet (which includes interest on subscriptions). By the end of the financial year 2023-24, there was a surplus of ₹1.69 lakh under GPF account. The surplus comes under the fund account by way of interest on fixed deposits as the interest on deposits realized is more than the interest payable to official's contributions as on date.
- 18.** Funds under Tobacco Board Employees Pension Fund account, an amount of ₹8,495.35 lakh was available in the books of accounts. An amount of ₹8,489.97 lakh was available as deposit with the LIC of India and ₹5.38 lakh as bank balance as per cash book. The Tobacco Board has submitted the existing employees data to LIC of India and the LIC of India has calculated the pension liability by actuarial valuation as ₹9,840.00 lakh as on 31/03/2024. After taking into consideration the deposit with LIC of India of ₹8,489.97 lakh against the pension liability, an amount of ₹1,351.00 lakh is to be paid to LIC of India and the same is taken as liability to the Board in the books of accounts as on 31/03/2024.
- In this connection, it is to inform that the Indian Audit and Accounts Department has opined during the conducting of Audit of Annual Accounts for 2022-23 on creation of provision for 40% of commutation of pension as liability. In this regard it is inform that LIC, while calculating the actuary valuation, is taking into account the complete pension amount including the commutation portion of 40% of the pay. Therefore, the pension liability itself includes the commuted value of the pension as well. If another provision for commuted part of the pension is created, that would result in doubling of commuted portion liability.
- 19.** Funds under Tobacco Board Employees New Pension Scheme account, an amount of ₹23.57 lakh was available in the books of accounts. The contributions of employees and employer (Tobacco Board) to the officials covered under NPS are remitting every month to NSDL Mumbai as per existing rules. The said amount includes surplus under the fund account along with refundable

amounts to NPS officials/balance remittances to NSDL for want of PRAN by newly recruited/exit officials of the Tobacco Board as on 31/03/2024.

20. Funds under Tobacco Growers Welfare Fund scheme account, an amount of ₹6,993.92 lakh was available in the books of accounts (Andhra Pradesh: ₹4,444.74 lakh + Karnataka: ₹2,549.18 lakh) Government of India vide its letter No.6/5/2007-EP (Agri. VI), dated 28/07/2008 conveyed the approval for creation of Tobacco Board Growers Welfare Fund during 2009-10 with the contribution in the ratio of 1:2 among the Tobacco Farmers and the Tobacco Board from the penalties collected on the sale of unauthorized tobacco and excess tobacco by the growers.
21. The proposal for creation of fund account for Gratuity and Leave Encashment was sent to the Ministry and the approval from the Government is yet to be received. On receipt of the approval from the Government, the exact calculation amount of gratuity, leave salary and half pay will be worked out and provided the actual liability after making actual payments to the fund account. The liability for payment of gratuity, leave salary and Half Pay leave account is calculated as per CCS (Pension) Rules 1972 by taking into consideration of services rendered by the existing employees and provided the same as liability in the books of accounts. The actual liability of gratuity and leave encashment for the existing employees as on 31/03/2024 was calculated as per CCS (Pension) Rules 1972 and accounted for the same in the books of accounts for ₹3,486.44 lakh (Gratuity ₹1,872.00 lakh + Leave Encashment : ₹1,614.44 lakh) as on 31/03/2024.
22. The service tax payable amounts to Service Tax Department on the taxable services taken as auctioneer services (Buyer Authorization fee, Demurrage Charges & Bale Pattas), Legal consultancy services (Legal Charges) and Rent-a-Cab Operators Service (Hiring of Vehicles) have been taken as provisional liability for ₹178.44 lakh as the cases are under pending with CESTAT, Hyderabad. Further, the amounts due from companies for ₹4.96 lakh shown as current assets in the books of accounts. The Indian Audit and Accounts Department while auditing the accounts for the F.Y. 2022-23 has also suggested to review the issue of due from companies, as that has been long pending and make necessary provisions. The same will be placed before the ensuing Board Meeting for necessary action.
23. The amounts payable towards retirement benefits, property tax, Tobacco Board Growers Welfare Fund (Board's Share) along with other heads of accounts and amounts payable to CPWD and RITES have also been provided as outstanding liabilities in the books of accounts as on 31/03/2024.
24. The Tobacco Board has filed Income Tax Returns for the financial year 2022-23 and assessment year 2023-24 as per the recent changes in rules of the Income Tax Act 1961 after completion of tax audit on the accounts of the Board by the Chartered Accountants of M/s. Umamaheswara Rao & Company Guntur even though there is exemption from payment of income tax under section 10(29)(A)(d) of the Income Tax Act 1961.

25. The Tobacco Board has filed the monthly returns of GSTR-3B, GSTR-1, GSTR-7 and annual return of GSTR-9, GSTR-9C for the financial year 2021-22 by discharging tax liabilities from time to time to the GST Department after completion of tax audit as per GST norms by the Chartered Accountants M/s. Vangala& Associates Guntur.
26. Tobacco Board is procuring and distributing the chemical fertilizers to the indented registered FCV tobacco growers. Up to 2008-09, the Board had engaged the services of Spices Trading Corporation of India Ltd. (STCL) for distribution of fertilizers to the growers. During 2009-10, Board had taken up the distribution of fertilizers to the growers due to non-availability of services of M/s. STCL. For these operations, the Deputy Commissioner, Commercial Taxes, Mysore vide his assessment order dated 27/05/2011 issued to the Board to pay the tax amount of ₹2,34,27,445/- and penalty on tax of ₹70,28,233/- for distribution of fertilizers to growers as it is deferred payment without obtaining dealer license under KVAT Act 2003.

In this connection, the Board made all its efforts with the State Government of Karnataka and through the appeals with the Commissioner of Commercial Taxes Bangalore and through Hon'ble High Court of Karnataka. The writ petition filed by the Board was dismissed by the Hon'ble Court.

Further, the Board filed appeal before the Karnataka State Sales Tax Appellate Tribunal, Bangalore on 07/12/2013. The Tribunal admitted the case on deposit of 30% amount of tax amount of ₹91,36,703/- with DCCT(VAT), Audit-I Mysore on 31/12/2013. Further, an amount of ₹2,13,18,975.00 kept in the form of BG in favour of Dy. Commissioner of Commercial Taxes VAT Audit-I Mysore. The appeals filed by the Board were dismissed vide orders dated 31/08/2016 by the Tribunal. Hence, entire tax + penalty amount was paid to the Deputy Commissioner of Commercial Taxes Mysore by cancelling the B.G. on 25/11/2016. On receipt of tax amount of ₹3,04,55,678.00 by the DCCT VAT(Audit-I) Mysore and they have issued another demand notice dated 09/12/2016 for ₹3,26,98,056.00 towards interest on the above said tax for the period from 21/05/2009 to 25/11/2016. In this connection, the Board filed a writ petition on 02/01/2017 before the Hon'ble High Court of Karnataka Bangalore challenging the orders of KVAT and demand notice dated 09/12/2016.

The Hon'ble High Court given an interim stay of further proceedings pursuant to the assessment orders dated 27/05/2011 subject to the petitioner to deposit ₹32,69,805.00 with the respondent (DCCT VAT Karnataka). In the meanwhile, The Government of Karnataka introduced the Karasamadhana scheme-2017 for waiver of penalty and interest from VAT, CST and KET where the amount is not paid up to 15/03/2017 for the taxation period from 01/04/2005 to 31/03/2016 and case is pending towards payment of interest and penalty are eligible by paying only 10% of the amount of interest and penalty.

Keeping in view the status of above case, the Board paid an amount of ₹32,69,805.00 through e-payment on 30/05/2017 vide CTD Ref No.1789617671 and filed an online application to get the benefit interest exemption under Karasamadhana scheme 2017 and filed a memo in the Hon'ble High Court of Karnataka at Bangalore to dismiss appeal of the Board due to availing onetime

benefit scheme which declared by the Government of Karnataka. The Board has paid 10% of the demand notice amount of ₹32,69,805/- to DCCT VAT(Audit) Mysore by availing the benefit of Kara Samadhana Yojana Scheme and the Hon'ble High Court of Karnataka disposed the case on 30/05/2017 due to its settlement of the issue on payment of the said amount. The clearance certificate from the DCCT VAT Department is yet to be received and necessary steps will be taken during the year 2024-25 as the said is not cleared due to administrative grounds.

27. Income tax – There are no dues to be paid to Income Tax Department by the Tobacco Board during the financial year 2023-24.
28. Sales Tax – There are no dues to be paid towards sales tax by the Tobacco Board during the financial year 2023-24.
29. Municipal Taxes – The property tax has been paid on receipt of the demand notice from the concerned authorities Municipal authorities and corporations. The dues payable towards property tax in respect of gram panchayats has been taken as contingent liability in the books of accounts for want of reply from the concerned State Governments of Andhra Pradesh and Karnataka.
30. The issue for bank guarantee for firefighting equipment in the auction platform Kanigiri has been cleared and taken into account from SBI, Tobacco Board Branch, Guntur during the financial year 2023-24.
31. During the current financial year 2023-24, the tobacco purchases value from buyers received through electronic fund transfer to the respective auction platform account on 8th day of auction and e-payment of sale proceeds to the individual accounts of the growers on 9th day of auction by utilizing the services of SBI FAST CMP Internal Portal account in all the auction platforms in Andhra Pradesh and Karnataka.
32. The service charges and goods & services tax receivable from the realization to auction date from buyers and growers in the auction platforms in Andhra Pradesh and Karnataka has been taken in the Income and Expenditure account for the financial year 2023-24 as suggested by the audit.
33. The breakup details on the provision of short term and long-term liability pertaining to Gratuity and Leave encashment accounts are projected in the liabilities side of the Balance Sheet during the financial year 2023-24 as suggested by the Audit.
34. The break up details of advance payments to CPWD/RITES for capital and revenue natures as against advances to CPWD and RITES shown in the Assets side of the Balance Sheet for the financial year 2023-24 as suggested by the Audit.
35. Budgeted Receipt and Expenditure—The Tobacco Board has realized internal resources (Receipts) of ₹16,668.52 lakh and incurred expenditure of ₹10,389.68 lakh during the financial year 2023-24.
36. With reference to the D.O. letter No.DGCA/AC Desk/2022-23/1.42/319, dated 14/03/2024 of Director General, O/o the Director General of Commercial Audit and Ex-Officio Member Audit Board, Hyderabad for remedial action on the points raised in the Management Letter on the accounts of the Tobacco Board for the year 2022-23. The modifications as suggested by the audit have

been taken up in the financial statements of the Tobacco Board for the year 2023-24 as detailed below:

- 1) An amount of ₹5.65 lakh was capitalized under the head of land and buildings during the F.Y. 2022-23. The Audit department has opined that the expenditure incurred was in the nature of repairs and maintenance, which should be charged off in the year of incurrence. The Tobacco Board has made necessary corrections in this regard by passing the adjustment entries.
- 2) The Board has withdrawn the liability of ₹141.12 lakh during 2022-23 financial year pertaining to the payment of property tax. The withdrawn liability is taken as negative amount on expenditure side of the income and expenditure account, which results, indirectly, in the increase of surplus of income over expenditure. However, the Audit has opined that the negative figures in income and expenditure account was not in line with the format of accounts prescribed by the Ministry of Finance. Audit has also observed that the period of the amount withdrawn, to which it pertains was not assessed clearly. In this connection, it is to submit that the property tax is being paid as and when the demand is issued without keeping it pending and now an amount of ₹76.29 lakh has been taken as outstanding liability as per the raised demand.
- 3) The Indian Audit and Accounts Department has opined during the conducting of Audit of Annual Accounts for 2022-23 on creation of provision for 40% of commutation of pension as liability. In this regard it is inform that LIC, while calculating the actuary valuation, is taking into account the complete pension amount including the commutation portion of 40% of the pay. Therefore, the pension liability itself includes the commuted value of the pension as well. If another provision for commuted part of the pension is created, that would result in doubling of commuted portion liability.
- 4) The TDS which was deducted by various banks on the interest earned by FDRs of Tobacco Board to the tune of ₹29,502/- was not taken as income in the books of accounts for 2022-23. The same has been taken as income after claiming the amount through filing of returns in 2023-24.
- 5) The gratuity liability was calculated in respect of the employees who have not completed the minimum service requirement of 5 years. The issue was noted for compliance and the same was taken care of in 2023-24.
- 6) While calculating the gratuity liability, it resulted in more than ₹20.00 lakh for individual employee in 7 cases. This resulted in overstating of liability. The issue was noted for compliance and the same was taken care of in 2023-24.
- 7) The sundry debtors included amounts pertaining to cyclone loan recovery of ₹16.75 lakh and service dues from companies amounting to ₹4.96 lakh which are outstanding for around 30 years. The Audit Department while auditing the accounts for the F.Y. 2022-23 has also suggested to review the issue of due from companies, as that has been long pending and make necessary provisions. We will place the issue before ensuing Board Meeting for necessary action.

- 8) Audit has observed that Tobacco Board has been disclosing utilization of earmarked funds as “withdrawals” instead of showing the same under “utilization / expenditure towards objective.” The same was noted for compliance.
- 9) Audit has observed that, as per the uniform format of accounts, schedule 7 should have two sub heads i.e. current liabilities and provisions and total of each sub-head has to be disclosed separately. The same was noted for compliance.
- 10) Audit observed that an amount of ₹2.66 crore pertaining to accrued income for the year from the investments made from the Earmarked funds was not disclosed under schedule 11 as per uniform format of accounts. The same was noted for compliance.
- 11) Audit observed that ‘Medical claims’ of ₹33.93 lakh and ‘LTC claims of ₹4.81 lakh paid to staff were disclosed under the sub-head “others” instead of disclosing the same under “staff welfare expenses”. The same was noted for compliance.
- 12) ‘Condemned assets’ are to be disclosed as a separate note under the head ‘fixed assets’ along with impairment details. The work is under progress and the same will be disclosed to the audit party during the audit of 2023-24, as there is acute shortage of staff.
- 13) Management has ensured that the financial statements are dated and signed by the Competent Authority.
- 14) Managements has ensured that the provisions for Gratuity and Leave encashment are shown under separate sub heads as per uniform format of Accounts.

Sd/- xx xx xx xx
(M. RATNA BAYAMMA)
MANAGER (F&A) I/C

STATEMENT SHOWING THE FUNDS FLOWS POSITION UNDER NON-PLAN AND PLAN FROM 2011-12 TO 2023-24

(₹ in Lakh)

S.No.	Particulars	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
1	Opening Balance (Plan & Non-Plan)	25868.35	34406.37	36542.81	41384.66	47696.18	51899.06	54701.21	55788.64	58886.19	61493.09	60638.28	60215.90	62237.73
2	Receipts													
a)	Non-Plan	15650.73	11541.65	15083.54	16581.13	15387.68	14399.60	14477.23	15395.93	15558.10	12777.00	11029.31	12490.21	17665.12
b)	Plan	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Grant-in-aid													
a)	Non-Plan	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b)	Plan	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Total IEBR (1 to 3)	41519.08	45948.02	51626.35	57965.79	63083.86	66298.66	69178.44	71184.57	74444.29	74270.09	71667.59	72706.11	79902.85
5	Expenditure													
a)	Non-Plan	1565.04	2054.13	2061.98	1728.82	634.50	748.37	13389.80	12298.38	12951.20	13631.81	11451.69	10468.38	10489.93
b)	Plan	5547.67	7351.08	8179.71	8540.79	10550.30	10849.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Expenditure (5)	7112.71	9405.21	10241.69	10269.61	11184.80	11597.45	13389.80	12298.38	12951.20	13631.81	11451.69	10468.38	10489.93
6	Closing balance (4-5)	34406.37	36542.81	41384.66	47696.18	51899.06	54701.21	55788.64	58886.19	61493.09	60638.28	60215.90	62237.73	69412.92

ABBREVIATIONS

A.P./AP	Andhra Pradesh
APF/A.P.F	Auction Plat Form
AS/SGO	Auction Superintendent/Senior Grading Officer
Avg.Pr.	Average Price
BAT	British American Tobacco
BG	Bank Guarantee
CMO	Common Market Organization
CPWD	Central Public Works Department
CPA'S	Crop Protection Agents
CTRI	Central Tobacco Research Institute
ELS	Eastern Light Soils
EU	European Union
FCV	Flue Cured Virginia
FO/FA	Field Officer / Field Assistant
GI	Galvanized Iron
GRL	Guidance Residual Levels
GSP	Generalized System of Preferences
Ha./ha	Hectare
ILTD	Indian Leaf Tobacco Division
IPM	Integrated Pest Management
ISO	International Organization for Standards
ITA	Indian Tobacco Association
ITC	Indian Tobacco Company
ITDA	Indian Tobacco Dealers Association
KK/K.K.	Karnataka
KLS	Karnataka Light Soils
US	United States
LSI	Letter of standing instructions
M.Kgs/mkg	Million Kilo Grams
MEP	Minimum Export Price
MGP	Minimum Guarantee Price
Mktd.	Marketed
MPA	Model Project Area
MSP	Minimum Support Price
NBS	Northern Black Soils
NIPHIM	National Institute of Plant Health Management
NLS	Northern Light Soils
NPV	Nuclear Poly-hidrosis Virus
NTRM	Non-Tobacco Related Material
OFTS	On Farm Tests
OLIC	Official Language Implementation Committee
PHPM	Post Harvest Production Management
Qty.	Quantity
RCMC	Registration cum Membership Certificate
RITES	Rail India Technical and Economic Services
SLS /SBS	Southern Light Soils / Southern Black Soils
STL	Soil Testing Laboratory
TBS	Traditional Black Soils
TOLIC	Town Official Language Implementation Committee
TQC	Tobacco Quality circle
UAE	United Arab Emirates
UK	United Kingdom

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