



THOMAS MANI B.Com, F.C.A.
VIVEK THOMAS B.Com, PGDM, A.C.A.
ANSU ACHANKUNJU B.Com, A.C.A.

KOSHY & MANI

Chartered Accountants

P.B. NO. 666,
XIV / 524-A, BHUVANA BUILDINGS
NEAR DISTRICT AYURVEDA HOSPITAL
VAYASKARA KUNNU
KOTTAYAM-686 001
KERALA

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INDEPENDENT AUDITOR'S REPORT

To the Members of **TROPICAL INSTITUTE OF ECOLOGICAL SCIENCES, VELLOOR P.O., KOTTAYAM**

Opinion

We have audited the financial statements of **TROPICAL INSTITUTE OF ECOLOGICAL SCIENCES, VELLOOR P.O., KOTTAYAM** which comprise the balance sheet at March 31 2021 and the Income & Expenditure account, for the year then ended, including a summary of significant accounting policies.

In our opinion, and to the best of our information and according to the explanations given to us, the aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India.

(a) In the case of the Balance Sheet, of the state of affairs of the Society as at March 31, 2021;

(b) In the case of the Income and Expenditure Account, of the Excess of Expenditure over Income for the year ended on that date;

Basis for Opinion

We have conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report.

We are independent of the entity in accordance with the Code of Ethics issued by ICAI and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Executive Committee and Those Charged with Governance for the Financial Statements

Society's Executive Committee is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs, results of operations of the entity in accordance with the accounting principles generally accepted in India.

This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

(Contd..2)





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In preparing the financial statements, the Committee is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing (SAs) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Report on Other Legal & Regulatory Requirements

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required have been kept by the Management so far as it appears from our examination of those books
- (c) The Balance Sheet, the Statement of Income and Expenditure dealt with by this Report are in agreement with the books of accounts.
- (d) In our opinion, the Balance Sheet, Income and Expenditure Account and Receipts and Payments Account comply with the Accounting Standards issued by The Institute of Chartered Accountants of India.

Place: Kottayam
Date: 08.10.2021



For KOSHY & MANI
Chartered Accountants
FRN:001430S

CA. Vivek Thomas
M. No. 239186 (Partner)

UDIN:21239186AAAACM1234

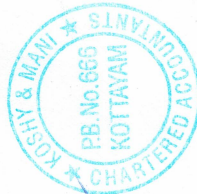
TROPICAL INSTITUTE OF ECOLOGICAL SCIENCES, ECOLOGICAL RESEARCH CAMPUS, VELLOOR P. O., PAMPADY, KOTTAYAM - 686 501.
BALANCE SHEET AS AT 31ST MARCH, 2021

Previous Year ₹	LIABILITIES	SCH NO.	Current Year ₹	Previous Year ₹	ASSETS	SCH NO.	Current Year ₹
4,05,120.00	I. CAPITAL ACCOUNT		4,05,120.00	49,17,975.62	FIXED ASSETS:	A	46,38,639.08
34,08,837.21	RESERVES & SURPLUS:			29,46,245.30	As per Schedule		
4,44,301.62	Opening Balance	38,53,138.83			Building Under		
38,53,138.83	Add: Excess of income				Construction		76,14,146.71
	Over Expenditure for the year	1,32,376.07	39,85,514.90		CURRENT ASSETS:		
5,26,035.33	PROJECT FUND			64,086.00	Deposits & Advances	I	54,586.00
	Further Expenditure to be			1,49,581.00	TDS		1,85,856.00
	incurred for project pending	B	3,94,398.33	15,94,332.00	Accounts Receivables	J	63,080.00
	PROJECT FUND FOR SPECIFIC PURPOSE:			30,931.85	GST		62,298.91
6,538.05	Furniture Fund	C		5,79,929.87	CASH AND BANK BALANCES:	K	
1,29,534.27	Plant & Machinery Fund	D			As per Schedule		14,83,320.64
980.18	Computer & Accessories Fund	E					
47,04,008.94	LOANS AND ADVANCES:	F			TOTAL:		
	Loans & Advances		42,85,614.64				94,63,288.26
30,040.00	CURRENT LIABILITIES:	G					
3,02,321.00	Security Deposits						
3,25,365.04	Sundry Creditors	H	2,76,063.91				
	Other Current Liabilities						
1,02,83,081.64	TOTAL:		94,63,288.26	1,02,83,081.64			94,63,288.26

Notes:
See Schedule - P Attached

As per our report of even date attached

For Koshy & Mani
Chartered Accountants
FRN:001430S



[Signature]
Biju K.
Treasurer

[Signature]
Dr. Punnen Kurian
Secretary

[Signature]
Dr. Abraham Samuel K.
President

Kottayam,
08.10.2021

CA. Vivek Thomas
M. No. 239186 (Partner)



**TROPICAL INSTITUTE OF ECOLOGICAL SCIENCES, ECOLOGICAL RESEARCH CAMPUS, VELLOOR P. O., PAMPADY, KOTTAYAM - 686 501,
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021**

Previous Year ₹	EXPENDITURE	Current Year ₹	Previous Year ₹	INCOME	Current Year ₹
20,05,415.93	To Project Expenditure (See Sch. N)	10,20,074.40	30,33,566.20	By Fund Received for various activities (Sch.L)	15,94,769.50
68,085.79	" Programme Expenditure(See Sch.Ö)	2,666.00	3,25,650.00	" Donation	5,87,994.30
8,33,400.00	" Salaries & Allowances	9,27,000.00	6,26,941.64	" Testing Fees	4,61,795.59
48,750.00	" Professional Fee	39,500.00	23,075.00	" Interest on IT Refund	8,715.00
1,41,042.96	" Lab Expenses	30,029.38	2,123.00	" Other Income	13,795.38
5,188.42	" Training Expenses	1,58,874.62	9,795.00	" Sale of notices,booklets and manuals	595.00
49,685.00	" Transporting & Travelling Expenses	26,875.00	7,331.00	" Bank Interest Received	12,812.00
48,225.00	" Fuel& Electricity Charges	61,539.00	3,00,725.00	" TIES Research Training Programme(TRTP) Fees	90,000.00
1,56,249.56	" Repairs & Maintenance	1,05,695.31	24,238.89	" Transfer from Earmark funds for specific purpose	20,476.02
44,024.78	" Printing & Stationery	14,297.46	3,000.00	" Internship Fee	13,000.00
58,600.90	" Postage & Telephone	46,357.71	947.74	" Discount Received	10.21
17,899.00	" Food & Refreshment	4,378.00	25,620.00	" Training programme fee	1,009.24
2,814.23	" Bank Charges	1,964.06	30,000.00	" CNPI Fee Received	20,000.00
3,800.00	" Website Charges	8,260.00	Nil	" Training Fees	2,01,330.52
1,074.00	" Subscription	1,950.00	Nil	" Interest on Bank guarantee- PFM deposit	10,448.00
17,761.98	" Miscellaneous expenses	14,947.63	Nil	" Security deposit written off	30,040.00
6,798.20	" Garden Expenses	56,540.83	Nil	" Payables written off	4,422.00
9,710.00	" Butterfly Garden Expenses	6,700.00	1,23,919.00	" Program Receipt (Sch M)	Nil
3,677.78	" Fees & Taxes	2,110.00	31,900.00	" JNC - Fees	Nil
21,750.00	" Water Expenses	7,000.00	7,100.00	" Enjoy Learning Fee	Nil
500.00	" Society Registration Fees	505.00	1,06,000.00	" SPSS Receipts	Nil
150.00	" Late fee on GST	1,100.00	12,600.00	" Hall Rent Received	Nil
187.00	" Medical Expenses	237.00	15,000.00	" Paristhithimira award	Nil
Nil	" Service charge tally	750.00	10,500.00	" Training Fees - Mushroom	Nil
Nil	" Commission	5,246.61			
Nil	" Advertising	9,709.00			
Nil	" Receivables written off	2,632.00			
0.97	" Round off	78.78			



(Contd....2)

1,00,230.00	To	Moovattupuzha River Audit Fund written off			
900.00	"	Membership Fees	Nil		
2,500.00	"	Honorarium	Nil		
75,907.00	"	TDS Written off	Nil		
150.00	"	Interest on GST	Nil		
8,421.00	"	CSR Presenting Expenses	Nil		
1,648.42	"	Enjoy Learning	Nil		
44,677.50	"	Junior Naturalist Course (JNC)	Nil		
3,300.00	"	Coolie&Labour Charge	Nil		
1,500.00	"	Donation	Nil		
2,767.00	"	Mushroom Training Expenses	Nil		
77,217.00	"	SPSS Training	Nil		
4,11,721.43	"	Depreciation	3,81,818.90		
4,44,301.62	"	Excess of Income over Expenditure	1,32,376.07		
47,20,032.47		TOTAL	30,71,212.76	47,20,032.47	TOTAL
					30,71,212.76

As per our report of even date attached

For Koshy & Mani

Chartered Accountants

FRN:001430S



CA. Vivek Thomas

M. No. 239186 (Partner)

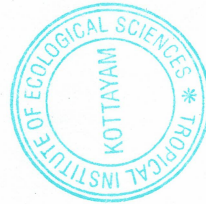
Kottayam,

08.10.2021

[Signature]
Biju K.
Treasurer

[Signature]
Dr. Punnen Kurian
Secretary

[Signature]
Dr. Abraham Samuel K.
President



TROPICAL INSTITUTE OF ECOLOGICAL SCIENCES, VELLOOR, KOTTAYAM

SCHEDULE OF FIXED ASSETS AND DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2021

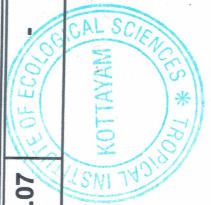
SCHEDULE - A

Particulars	Cost as on 01.04.2020	Additions during the year	Sales/ adjustments etc.	Total cost as on 31.03.2021	Depreciation		Net Block	
					Till 31.03.2020	For the Year	Upto 31.03.2021	As at 31.03.2021
Land	19,77,064.29	-	-	19,77,064.29	0	-	-	19,77,064.29
Building	37,60,582.05	-	-	37,60,582.05	20,17,890.95	1,74,269.11	21,92,160.06	15,68,422.00
Well	67,500.00	-	-	67,500.00	48,436.37	1,906.36	50,342.73	17,157.27
Air Conditioner	64,200.00	23,203.26	-	87,403.26	46,442.37	4,403.89	50,846.26	19,063.63
Refrigerator	52,450.00	-	-	52,450.00	35,418.23	2,554.77	37,973.00	17,757.63
Stabilizer	15,650.00	3,300.00	-	18,950.00	12,963.32	898.00	13,861.32	17,031.77
Computer Printer	36,907.00	-	-	36,907.00	20,793.65	2,417.00	23,210.65	5,088.68
Weighing Balance	39,055.00	-	-	39,055.00	26,694.11	1,854.13	28,548.24	16,113.35
Microscope	46,764.00	-	-	46,764.00	23,881.20	3,432.42	27,313.62	12,360.89
Laminar Flow	39,000.00	-	-	39,000.00	29,169.89	1,474.52	30,644.40	22,882.80
Water Heater	18,500.00	-	-	18,500.00	13,837.10	699.44	14,536.54	9,830.11
Inverter	35,000.00	-	-	35,000.00	25,462.69	1,430.60	26,893.29	4,662.90
Bosch GLM Measuring Tool	11,000.00	-	-	11,000.00	3,648.56	1,102.72	4,751.28	9,537.31
Solar Charger Load Sharing E	11,000.00	-	-	11,000.00	3,648.56	1,102.71	4,751.27	7,351.44
Solar Panel	1,74,730.00	-	-	1,74,730.00	67,167.63	16,134.35	83,301.99	6,248.73
Euro Clean Vaccum Cleaner	14,790.00	-	-	14,790.00	5,707.10	1,362.44	7,069.53	91,428.01
Godraj Safe	5,500.00	-	-	5,500.00	2,122.31	506.65	2,628.97	7,720.47
Honda Generator	98,000.00	-	-	98,000.00	37,815.75	9,027.64	46,843.39	2,871.03
Scanner	3,060.00	-	-	3,060.00	2,690.06	55.49	2,745.55	51,156.61
Solar Lamp	32,020.00	-	-	32,020.00	16,372.86	2,347.07	18,719.93	60,184.25
Calorimeter	6,500.00	-	-	6,500.00	5,493.74	150.94	5,644.68	314.45
Pedestral Fan	7,254.40	-	-	7,254.40	4,671.25	387.47	5,058.72	13,300.07
Water Purifier	9,950.00	-	-	9,950.00	5,375.03	686.25	6,061.27	855.32
Samsung Mobile	2,500.00	-	-	2,500.00	1,551.00	142.35	1,693.35	2,195.68
Calculator	351.00	-	-	351.00	238.59	16.86	255.45	3,888.73
Mike	91,450.00	-	-	91,450.00	40,181.18	7,690.32	47,871.50	806.65
Fan	6,570.00	-	-	6,570.00	4,037.09	379.94	4,417.03	95.55
LPG Stove	1,153.00	-	-	1,153.00	750.79	60.33	811.12	43,578.50
UV-VIS Spectro Photometer	1,57,467.00	-	-	1,57,467.00	1,02,532.65	8,240.15	1,10,772.80	2,152.97
Binocular	5,050.00	-	-	5,050.00	3,288.62	264.21	3,552.83	341.88
Nikon Camera	78,777.75	-	-	78,777.75	46,752.41	4,803.80	51,556.21	46,694.20
Digital Camera	11,900.00	-	-	11,900.00	5,712.44	928.13	6,640.58	1,497.17
Road Safety Convex Mirror	4,847.00	-	-	4,847.00	1,870.33	446.50	2,316.83	27,221.54
								5,259.42
								2,530.17

(Contd..2)





Particulars	Cost as on 01.04.2020	Additions during the year	Sales/ adjustments etc.	Total cost as on 31.03.2021	Depreciation			Net Block	
					Till 31.03.2020	For the Year	Upto 31.03.2021	As at 31.03.2021	As at 31.03.2020
DH/EC/TDS Meter	3,920.00	-	-	3,920.00	1,087.80	424.83	1,512.63	2,407.37	2,832.20
Digital Flame Photometer	32,815.80	-	-	32,815.80	7,014.38	3,870.21	10,884.60	21,931.20	25,801.42
Rotary Shaker Speed	17,800.00	-	-	17,800.00	3,804.75	2,099.29	5,904.04	11,895.96	13,995.25
Salinometer	2,864.00	-	-	2,864.00	794.76	310.39	1,105.15	1,758.85	2,069.24
Makita Cutter	3,051.00	-	-	3,051.00	652.16	359.83	1,011.98	2,039.02	2,398.84
V- Guard Motor Pump	9,100.00	-	-	9,100.00	2,525.25	986.21	3,511.46	5,588.54	6,574.75
Xerox Machine	42,500.00	-	-	42,500.00	11,793.75	4,605.94	16,399.69	26,100.31	30,706.25
Flood Light	2,300.00	-	-	2,300.00	638.25	249.26	887.51	1,412.49	1,661.75
Furniture & Fittings	4,58,750.60	-	-	4,58,750.60	1,77,359.75	28,139.09	2,05,498.84	2,53,251.76	2,81,390.85
Library Books	29,057.00	257.00	-	29,314.00	27,048.18	906.33	27,954.51	1,359.49	2,008.82
Computer & Accessories	4,17,187.79	58,470.36	-	4,75,658.15	3,29,579.63	52,737.34	3,82,316.97	93,341.18	87,608.16
Wind Shield	2,100.00	-	-	2,100.00	1,367.37	109.89	1,477.26	622.74	732.63
Solar Light	21,000.00	-	-	21,000.00	10,860.03	1,521.00	12,381.02	8,618.98	10,139.97
Camera Tripod	24,045.00	1,850.00	-	25,895.00	12,434.54	2,019.07	14,453.61	11,441.39	11,610.46
Autoclave	56,391.00	-	-	56,391.00	29,162.12	4,084.33	33,246.45	23,144.55	27,228.88
Battery	21,000.00	-	-	21,000.00	10,507.68	1,573.85	12,081.53	8,918.47	10,492.32
Borewell	70,100.00	-	-	70,100.00	26,407.03	4,369.30	30,776.32	39,323.68	43,692.97
Brushcutter	25,000.00	-	-	25,000.00	13,907.37	1,663.89	15,571.26	9,428.74	11,092.63
Incubator	64,194.00	-	-	64,194.00	35,710.73	4,272.49	39,983.22	24,210.78	28,483.27
Numbering Machine	585.00	-	-	585.00	325.56	38.92	364.48	220.52	259.44
Projector	78,150.00	-	-	78,150.00	38,388.35	5,964.25	44,352.60	33,797.40	39,761.65
Induction Cooker	2,500.00	-	-	2,500.00	1,293.12	181.03	1,474.15	1,025.85	1,206.88
Garmin Oregon	29,490.00	-	-	29,490.00	15,250.72	2,135.89	17,386.61	12,103.39	14,239.29
Mixi	5,000.00	-	-	5,000.00	2,389.97	391.51	2,781.48	2,218.52	2,610.03
Washing Machine	4,500.00	-	-	4,500.00	2,150.97	352.35	2,503.33	1,996.67	2,349.03
Punching Machine	10,850.00	-	-	10,850.00	5,186.24	849.56	6,035.80	4,814.20	5,663.76
Flask Conikal 5Ltr	13,255.00	-	-	13,255.00	3,678.26	1,436.51	5,114.77	8,140.23	9,576.74
Electronics	8,211.88	-	-	8,211.88	615.89	1,139.40	1,755.29	6,456.59	7,595.99
Wall fan	2,100.00	-	-	2,100.00	157.50	291.38	448.88	1,651.13	1,942.50
Water bath ring	9,000.00	-	-	9,000.00	675.00	1,248.75	1,923.75	7,076.25	8,325.00
Clock	-	340.00	-	340.00	-	51.00	51.00	289.00	-
Crompton motor pump	-	7,720.02	-	7,720.02	-	1,158.00	1,158.00	6,562.02	-
Landphone	-	535.00	-	535.00	-	80.25	80.25	454.75	-
Oppo mobile	-	6,806.72	-	6,806.72	-	1,021.01	1,021.01	5,785.71	-
Total:	83,53,360.56	1,02,482.36	-	84,55,842.92	34,35,384.94	3,81,818.90	38,17,203.84	46,38,639.08	49,17,975.62
Previous Year	82,20,413.49	1,32,947.07	-	83,56,360.56	30,23,663.51	4,11,721.43	34,35,384.94	49,17,975.62	51,96,749.98

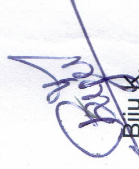


Work - In - Progress

Particulars	Cost as on 01.04.2020	Additions during the year	Sales/ adjustments etc.	Total cost as on 31.03.2021	Depreciation		Net Block	
					Till 31.03.2020	For the Year	Upto 31.03.2021	As at 31.03.2021
Building	29,46,245.30	29,262.33	-	29,75,507.63	-	-	29,75,507.63	29,46,245.30
Total:	29,46,245.30	29,262.33	-	29,75,507.63	-	-	29,75,507.63	29,46,245.30
Previous Year	29,33,375.30	12,870.00	-	29,46,245.30	-	-	29,46,245.30	29,33,375.30


Dr. Abraham Samuel K.
President


Dr. Punnen Kurian
Secretary


Biju K.
Treasurer




TROPICAL INSTITUTE OF ECOLOGICAL SCIENCES, VELLOOR, KOTTAYAM

SCHEDULE - B: PROJECT FUND

Projects	Opening Fund	Fund Received during the year	Total Available Amount	Income utilised for Project	Amount pending for Utilisation
JALANIDHI	1,93,887.00	-	1,93,887.00	1,93,887.00	-
Global Giving Fund	3,32,148.33	-	3,32,148.33	1,37,750.00	1,94,398.33
River Conservation Project	-	2,00,000.00	2,00,000.00	-	2,00,000.00
Total	5,26,035.33	2,00,000.00	7,26,035.33	3,31,637.00	3,94,398.33


 Dr. Abraham Samuel K.
 President




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 Secretary


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 Treasurer




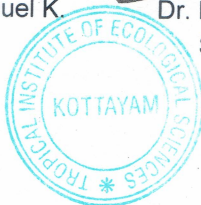
TROPICAL INSTITUTE OF ECOLOGICAL SCIENCES,
VELLOOR, KOTTAYAM

<u>As at</u> <u>31.03.2020</u>		<u>As at</u> <u>31.03.2021</u>
	<u>SCHEDULE - C: FURNITURE FUND</u>	
	[See Schedule M (1) (iv)]	
7,264.50	Balance as per last Balance Sheet	6,538.05
726.45	Less: Amount Transferred to Income & Expenditure A/c	653.81
<u>6,538.05</u>	Total	<u>5,884.25</u>
	<u>SCHEDULE - D: PLANT & MACHINERY FUND</u>	
	[See Schedule M (1) (iv)]	
1,52,393.26	Balance as per last Balance Sheet	1,29,534.27
22,858.99	Less: Amount Transferred to Income & Expenditure A/c	19,430.14
<u>1,29,534.27</u>	Total	<u>1,10,104.13</u>
	<u>SCHEDULE - E: COMPUTER & ACCESSORIES FUND</u>	
	[See Schedule M (1) (iv)]	
1,633.63	Balance as per last Balance Sheet	980.18
653.45	Less: Amount Transferred to Income & Expenditure A/c	392.07
<u>980.18</u>	Total	<u>588.11</u>
	<u>SCHEDULE - F: LOANS & ADVANCES (Cr.)</u>	
8,90,058.77	Green Leaf	8,90,058.77
5,58,000.00	Dr. A.P.Thomas	5,58,000.00
20,91,971.51	Green Farm	16,73,577.21
7,99,978.66	Dr. Punnen Kurian	7,99,978.66
14,000.00	K.V. Mathew	14,000.00
1,90,000.00	Nelson P.A.	1,90,000.00
1,60,000.00	Prof. Ipe Mathew Venkadathu	1,60,000.00
<u>47,04,008.94</u>	Total	<u>42,85,614.64</u>
	<u>SCHEDULE - G: SUNDRY CREDITORS</u>	
23,229.00	Cimons Syntificate syndicate (P) Ltd	
1,90,495.00	Green Farm India	2,73,225.00
26,242.00	Pharma-O-Sales	Nil
46,355.00	Associated Scientific Company	Nil
16,000.00	R J Enterprises	Nil
<u>3,02,321.00</u>	Total	<u>2,73,225.00</u>
	<u>SCHEDULE - H: OTHER CURRENT LIABILITIES</u>	
Nil	Advance- Naveen	1,665.00
Nil	TDS payable	454.00
Nil	GST late fee payable	50.00
Nil	Kerala Flood cess payable	669.91
<u>Nil</u>		<u>2,838.91</u>


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<u>As at</u> <u>31.03.2020</u>	<u>SCHEDULE - I: DEPOSITS & ADVANCES</u>	<u>As at</u> <u>31.03.2021</u>
5,006.00	KSEB Deposit	5,006.00
1,630.00	Security Deposit	1,630.00
1,250.00	Wimax Security Deposit	1,250.00
500.00	Telephone Deposit	500.00
1,700.00	LPG Cylinder Deposit	1,700.00
4,000.00	CMD deposit	4,000.00
2,000.00	Earnest Money Deposit	2,000.00
-	Advance for website design	38,500.00
30,000.00	Bank Guarantee - PFM Project	Nil
10,000.00	Rent Deposit- UNDP Project	Nil
5,000.00	Advance- Naveen	Nil
3,000.00	Advance- Pradeep	Nil
64,086.00	Total:	54,586.00

<u>As at</u> <u>31.03.2020</u>	<u>SCHEDULE - J - ACCOUNTS RECEIVABLES</u>	<u>As at</u> <u>31.03.2021</u>
15,000.00	Receivables - Biodiversity Awareness Programme	15,000.00
15,000.00	Receivables - Tropical Wetland	15,000.00
14,54,000.00	Receivables - Periyar and Moovattupuzha Sand Audit Fund	33,080.00
270.00	Medical Officer CHC Kumarakom	Nil
1,062.00	CHC Ayarkunnam	Nil
10,000.00	Receivables - World Environment Day Fund	Nil
81,000.00	Receivables - Paristhithikam Fund	Nil
10,000.00	Receivables - Urjakiran Fund	Nil
8,000.00	Receivables - National Science Day	Nil
15,94,332.00	Total:	63,080.00

<u>As at</u> <u>31.03.2020</u>	<u>SCHEDULE - K: CASH AND BANK BALANCES</u>	<u>As at</u> <u>31.03.2021</u>
5,641.96	Cash in Hand	12,292.55
1,41,922.99	Andhra Bank (A/c No. 114211100000034)	9,58,468.67
3,40,901.50	Axis Bank (A/c No. 051010100157803)	2,61,565.02
4,306.79	Canara Bank (A/c No. 0779101019584)	4,437.79
14,136.00	Canara Bank (A/c No. 0079101012487)	1,65,448.00
12,159.13	Indus Ind Bank (A/c No. 100009485256)	19,856.31
26,381.40	South Indian Bank, Manarcaud	26,225.35
8,310.66	State Bank of India, Manarcad (A/c No. 67203847937)	8,539.66
20,133.45	State Bank of India, Manarcad (A/c No. 67094084166)	20,687.45
5,644.84	State Bank of India, Meenadom (A/c No. 67212669510)	5,799.84
391.15	Andhra Bank - Apollo Project	Nil
5,79,929.87	Total:	14,71,028.09
		14,83,320.64


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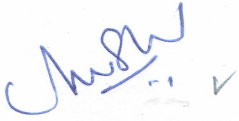

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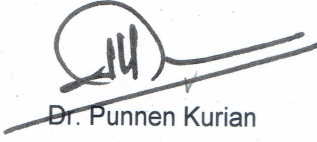

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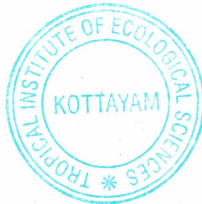
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As at		As at
31.03.2020	<u>SCHEDULE - L: FUND RECEIVED FOR VARIOUS ACTIVITIES</u>	31.03.2021
60,000.00	Beewax Project	60,000.00
75,000.00	TVS- Apiculture Project Fund	25,500.00
Nil	Purappuzha Project Fund	2,23,000.00
Nil	Pootrika Project Fund	20,000.00
Nil	UNDP Fund	6,92,000.00
67,374.20	Indian Snake Bite Initiatives (ISBI)	2,42,632.50
3,28,000.00	Jalanidhi project	1,93,887.00
Nil	Global giving fund	1,37,750.00
1,65,000.00	River Conservation Project	Nil
8,76,000.00	Periyar River Bank Audit Fund	Nil
2,36,339.00	Participatory Forest Mngement	Nil
7,78,000.00	Moovattupuzha Sand Audit fund	Nil
3,45,600.00	River Bank Mapping and Sand Audit Fund	Nil
36,553.00	Appolo Project	Nil
65,700.00	MMKRPC	Nil
<u>30,33,566.20</u>	Total:	<u>15,94,769.50</u>
As at	<u>SCHEDULE - M: PROGRAM RECEIPT</u>	As at
31.03.2020		31.03.2021
10,000.00	World Environment Day	Nil
Nil	National Science Day	Nil
81,000.00	Paristhikam fund	Nil
24,000.00	Urjakiran Fund	Nil
8,919.00	Vembanadu Dragon Flies- Survey Fund	Nil
<u>1,23,919.00</u>	Total:	<u>Nil</u>


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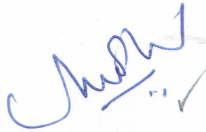

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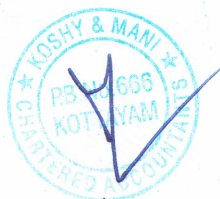
As at	<u>SCHEDULE - N: PROJECT EXPENDITURE</u>	As at
31.03.2020		31.03.2021
52,900.00	Indian Snake Bite Initiative (ISBI) Project	1,02,460.00
1,830.00	Poothirikka Project	10,200.00
6,55,756.86	Periyar River Bank Mapping	55,250.00
3,28,000.00	Jalanidhi Project	1,27,400.00
33,757.00	Apiculture Project-TVS	5,191.98
69,605.00	UNDP Expenses	3,88,778.98
Nil	Global Giving fund expenses	1,37,750.00
Nil	Nalumanikkattu	1,05,185.52
Nil	Beewax project	2,283.23
Nil	Purappuzha Project expenses	85,574.69
2,25,918.80	River Bank Mapping	Nil
88,707.22	Paristhithikam	Nil
82,834.86	Moovattupuzha River Audit	Nil
20,316.00	Manimalayar Project	Nil
43,500.00	River Conservation	Nil
2,20,000.00	Paticipatory Forest Management	Nil
1,05,906.19	Appolo Project	Nil
60,000.00	MMKRPC	Nil
16,384.00	Echroia Expenses	Nil
<u>20,05,415.93</u>	Total:	<u>10,20,074.40</u>

As at	<u>SCHEDULE - O: PROGRAMME EXPENDITURE</u>	As at
31.03.2020		31.03.2021
14,500.00	World Environment Day	250.00
19,200.90	Meenachil Odonate Survey	2,416.00
24,532.00	Urjakiran Expenses	Nil
9,852.89	Vembanadu Odonate Survey	Nil
<u>68,085.79</u>	Total:	<u>2,666.00</u>


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SCHEDULE - P: NOTES

1. Significant Accounting Policies:

i) Basis of preparation of financial statements:

The financial statements are based on historical cost and are prepared on accrual basis and in compliance with all material aspects of the Accounting Standards issued by the Institute of Chartered Accountants of India.

ii) Fixed Assets

Fixed assets are stated at cost of acquisition or construction, less accumulated depreciation. The cost of fixed assets includes the purchase cost of fixed assets and any other directly attributable cost of bringing the assets to their working condition for the intended use.

(iii) Depreciation:

Depreciation on fixed assets has been provided on written down value basis applying the rates specified in Rule 5 of the Income Tax Rules, 1962.

(iv) Revenue Recognition

Grants received in cash, other than those received for depreciable fixed assets are recognised as income when the donation is received, except where the terms and conditions require the grants to be utilised in a certain manner.

Government grants are recognised as income when the obligation associated with the grant is performed and right to receive money is established and reflected as receivables in the Balance Sheet.

Donations/grants received for specific fixed assets are directly credited to the Project Fund.

In the case of grants received for acquisition of fixed assets, amount equivalent to depreciation charged on these asset is transferred from the concerned fund to the credit of the Income and Expenditure Account in Compliance with Accounting Standard - 12 of the Institute of Chartered Accountants of India.

Income from receipts for other programs is recognised when the associated obligation is performed and the right to receive money is established.

(v) Income Tax

The Trust is registered u/s 12A of the Income Tax Act, 1961. Under the provisions of this Act, the income of the Trust is exempt from tax, subject to the compliance of terms and conditions specified in the Act.

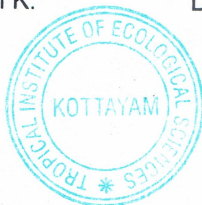
2. In the case of funds received with respect to various projects undertaken by the society, Surplus / Deficit is realised only when the project is completed.

3. Previous years figures have been regrouped / rearranged wherever necessary to suit the current years layout.


Dr. Abraham Samuel K.
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VELLOOR, KOTTAYAM

Salaries & Allowances

Salary	6,08,500.00
Salary- Lab related	3,04,500.00
Festival Allowance	14,000.00
Total	9,27,000.00

Training Expenses

Training Fees - Mushroom	13,600.00
Fish farming Training Fee	53,649.34
Organic farming training fee	13,169.50
Poultry farming training fee	51,205.78
WASP Expenses	27,250.00
Total	1,58,874.62

Miscellaneous

Cleaning expenses	3,637.66
Covid sanitisation consumables	3,752.44
Home waste management solution	493.00
Other Expenses	7,064.53
Total	14,947.63

Repairs & Maintenance

Computer Maintenance	24,569.66
Electric supplies	954.31
Repairs & Maintenance	65,371.34
Aquarium maintenance	1,000.00
AC maintenance	10,100.00
Repairs- Solar system	3,700.00
Total	1,05,695.31

Printing & Stationery

Printing & Stationery	14,297.46
Total	14,297.46

Postage & Telephone

Postage	3,316.00
Internet FTTH BSNL	40,035.71
Mobile Recharging	3,006.00
Total	46,357.71

Food & Refreshment

Refreshment Expenses	3,109.00
Food Expenses	1,269.00
Total	4,378.00

Transportation & Travelling

Transporting	5,260.00
Travelling Expenses	21,615.00
Total	26,875.00

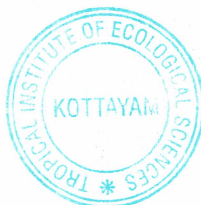
Fuel & Electricity


Electricity	55,275.00
Gas Expenses	6,264.00
Total	61,539.00

Lab Expenses

Lab Consumables	16,314.38
Lab Equipments repairs and servicing	5,140.00
Postage lab	575.00
Renewal fee	8,000.00
Total	30,029.38


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Professional Fees

Audit Fee	36,500.00
Other professional Charges -TDS filing	3,000.00
Total	<u>39,500.00</u>

Bank charges

Axis Bank A/c #051010100157803	142.80
South Indian Bank, Manarcaud	156.05
Andhra Bank - Apollo Project	391.15
Andhra Bank (A/c No. 114211100000034)	1,191.06
DD charges	83.00
Total	<u>1,964.06</u>

Bank Interest Received On Savings

Canara Bank A/c #0779101012487	1,312.00
Canara Bank A/c #0779101019584	131.00
SBI Manarcaud A/c #67094084166	554.00
SBI Manarcaud A/c #67203847937	229.00
SBI Meenadom A/c #67212669510	155.00
Axis Bank A/c #051010100157803	8,582.00
Indusind Bank A/c #100009485256	1,849.00
Total	<u>12,812.00</u>

Donation

Donation for poultry cage	18,500.00
Donation-GREENLEAF	1,50,000.00
Donation- Green Farm	4,18,394.30
Donation- cash	1,100.00
Total	<u>5,87,994.30</u>

Other Income

Refund of tender document fee	2,000.00
Sale of Culture	6,400.00
Poultry cage sale	5,395.38
Total	<u>13,795.38</u>

Testing Fees

Lab Testing Fee	78,566.85
DRC testing fee	40,083.82
Soil testing fee	220.84
Water testing Fee	3,42,924.08
Total	<u>4,61,795.59</u>

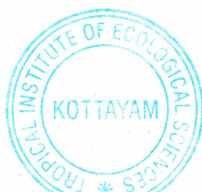
Sale of Notices, Booklets & Manuals

Sale of Booklet	495.00
Field Guide	100.00
Total	<u>595.00</u>

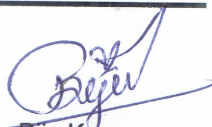
Training fees

Training Fees - Mushroom	97,166.56
WASP Training Fee	32,352.94
online home waste management fee	2,856.36
Honey bee rearing traing fee	4,453.84
Fish farming Training Fee	13,109.21
Organic farming training fee	20,834.51
Poultry farming training fee	22,557.10
Spss Training	8,000.00
Total	<u>2,01,330.52</u>


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Working Note

FURNITURE FUND

Balance as per last Balance Sheet	6,538.05
Less: Amount Transferred to Income & Expenditure A/c (6538.05*10%)	653.81
	<u><u>5,884.25</u></u>

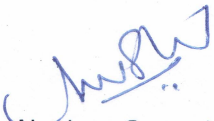
PLANT & MACHINERY FUND


Balance as per last Balance Sheet	1,29,534.27
Less: Amount Transferred to Income & Expenditure A/c (129534.27*15%)	19,430.14
	<u><u>1,10,104.13</u></u>

COMPUTER & ACCESSORIES FUND

Balance as per last Balance Sheet	980.18
Less: Amount Transferred to Income & Expenditure A/c (980.18*40%)	392.07
	<u><u>588.11</u></u>

TOTAL 20,476.02


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