



T. THOMAS KOSHY B.Com, F.C.A. DISA (ICA)  
THOMAS MANI B.Com, F.C.A.  
VIVEK THOMAS B.Com, PGDM, 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

Phone : 0481-2567395  
2566639

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### **Independent Auditor's Report**

To the Members of TROPICAL INSTITUTE OF ECOLOGICAL SCIENCES

#### **Report on the Financial Statements**

We have audited the accompanying financial statements of "TROPICAL INSTITUTE OF ECOLOGICAL SCIENCES, VELLOOR P.O., KOTTAYAM", which comprise the Balance Sheet as at March 31, 2018, and the Income and Expenditure Account for the year then ended, and a summary of significant accounting policies.

#### **Management's Responsibility 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 financial position, financial performance of the Society in accordance with the Generally Accepted Accounting Principles and the Accounting Standards issued by The Institute of Chartered Accountants of 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.

#### **Auditors' Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Society's Executive Committee, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



(Contd...2)



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-:2:-

### Opinion

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

- in the case of the Balance Sheet, of the state of affairs of the Society as at March 31, 2018;
- in the case of the Income and Expenditure Account, of the Excess of Income over Expenditure for the year ended on that date

### Report on Other Legal and Regulatory Requirements

- We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit except for the receipts of Funds for various project activities ,we have relied only on credits in the bank accounts.
- In our opinion proper books of account have been kept by the Society so far as appears from our examination of those books.
- The Balance Sheet, Income and Expenditure Account dealt with by this Report are in agreement with the books of account.
- In our opinion, the Balance Sheet, Income and Expenditure Account comply with the Accounting Standards issued by The Institute of Chartered Accountants of India.

Kottayam,  
30.09.2018



For Koshy & Mani  
Chartered Accountants  
FRN: 001430S

CA. Thomas Mani  
M. No. 020015 (Partner)





TROPICAL INSTITUTE OF ECOLOGICAL SCIENCES, VELLOOR, KOTTAYAM,

BALANCE SHEET AS AT 31ST MARCH, 2018

Previous Year ₹	LIABILITIES	SCH NO.	Current Year ₹	Previous Year ₹	ASSETS	SCH NO.	Current Year ₹
4,05,120.00	<b>I. CAPITAL ACCOUNT</b>		4,05,120.00	53,21,169.43	<b>I. FIXED ASSETS:</b>	A	52,98,275.53
(35,43,529.50)	<b>II. RESERVES &amp; SURPLUS:</b>			30,500.00	As per Schedule		
35,59,771.68	Opening Balance			53,51,669.43	Building Under Construction		5,78,816.00
16,242.18	Add: Excess of Income		16,242.18		<b>II. CURRENT ASSETS:</b>	H	
	Over Expenditure for the year			1,48,686.00	Deposits & Advances		1,62,094.00
				5,34,524.00	TDS		6,03,040.00
8,74,856.78	<b>III. PROJECT FUND</b>	B	13,89,925.00	6,83,210.00	Accounts Receivables		27,100.00
	Further Expenditure to be incurred for project pending				<b>III. CASH AND BANK BALANCES:</b>	I	
				17,16,059.98	As per Schedule		20,16,320.32
8,968.52	<b>IV. PROJECT FUND FOR SPECIFIC PURPOSE:</b>				<b>TOTAL:</b>		<b>86,85,645.85</b>
2,10,924.92	Furniture Fund	C					
4,537.86	Plant & Machinery Fund	D					
2,24,431.30	Computer & Accessories Fund	E	1,90,080.57				
53,66,678.94	<b>V. LOANS AND ADVANCES:</b>	F					
8,02,759.21	Loans & Advances						
61,69,438.15	Canara Bank-Term Loan		49,64,364.94				
30,040.00	<b>VI. CURRENT LIABILITIES:</b>	G	5,60,234.00				
-	Security Deposits						
30,811.00	Salary Payable						
	Sundry Creditors						
<b>77,50,939.41</b>	<b>TOTAL:</b>		<b>86,85,645.85</b>	<b>77,50,939.41</b>			

Notes:

See Schedule - M Attached

As per our report of even date attached

For Koshy & Mani

Chartered Accountants

FRN:001430S



Kottayam,  
30.09.2018

CA. Thomas Mani  
M. No. 20015 (Partner)

*Biju K.*  
Biju K.  
Treasurer

*Punnen Kurian*  
Dr. Punnen Kurian  
Secretary



*Dr. Abraham Samuel K.*  
Dr. Abraham Samuel K.  
President

TROPICAL INSTITUTE OF ECOLOGICAL SCIENCES, VELLOOR, KOTTAYAM  
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2018

Previous Year ₹	EXPENDITURE	Current Year ₹	Previous Year ₹	INCOME	Current Year ₹
10,97,925.00	To Project Expenditure (See Sch. K)	11,79,329.00	24,99,252.50	By Fund Received for various activities (Sch. J)	10,38,773.00
44,591.00	" Programme Expenditure( See Sch. L)	28,987.00	2,50,409.00	" Donation	6,70,800.00
14,44,200.00	" Salaries & Allowances	16,09,332.00	4,73,850.00	" Testing Fees	6,19,635.45
30,189.00	" Professional Fee	38,564.00	5,000.00	" JNC - Fees	50,200.00
75,198.00	" Lab Expenses	1,36,507.00	1,177.00	" Interest on IT Refund	14,211.00
13,792.00	" Enjoy Learning	8,632.00	250.00	" Other Income	28,201.00
2,900.00	" Junior Naturalist Course (JNC)	59,982.00	3,515.00	" Sale of notices,booklets and manuals	3,635.00
7,380.00	" Coolie & Labour charges	5,800.00	12,378.72	" Bank Interest Received	32,290.00
41,914.00	" Transporting & Travelling Expenses	27,106.00	13,300.00	" Training Fees - Mushroom	21,350.00
39,631.00	" Fuel & Electricity Charges	71,843.00	17,900.00	" Enjoy Learning Fee	18,350.00
2,69,104.00	" Repairs & Maintenance	1,15,154.00	7,000.00	" Hall Rent Received	3,000.00
38,211.00	" Printing & Stationery	92,096.00	10,000.00	" CNPI Fee Received	10,000.00
34,115.00	" Postage & Telephone	62,267.00	5,30,500.00	" TIES Research Training Programme(TRTP) Fees	1,58,000.00
10,420.00	" Food & Refreshment	7,246.75	45,025.33	" Transfer from Earmark funds for specific purpose	34,350.73
1,29,721.00	" Bank Interest	68,669.00	34,72,160.00	" Total Reimbursement from Apollo (Sch. B)	24,15,717.28
5,083.08	" Bank Charges	3,555.65	1,35,500.00	" Spss Training	1,13,500.00
17,000.00	" Website Charges	2,500.00	-	" Vanamithra Award	25,000.00
600.00	" Subscription	12,558.00	-	" JNC - Donation	9,850.00
9,394.00	" Miscellaneous expenses	5,975.00	-	" Workshop on Basics of Microbiology	25,100.00
8,316.00	" Garden Expenses	21,966.00	2,000.00	" Agriculture Training Fee	-
5,100.00	" Butterfly Garden Expenses	4,000.00	Nil	" Excess of Expenditure over Income	Nil
2,803.00	" Fees & Taxes	1,020.00			
126.00	" Medical Expenses	40.00			
-	" TIES Research Training Programme(TRTP) Expenses	160.00			
-	" KSCSTE Presentation Expenses	1,041.00			



(Contd....2)



-	To	Workshop on Basics of Microbiology				
-	"	SPSS Training			7,118.00	
-	"	Suchitwa Mission Expenses			84,365.00	
-	"	Meenachil Thumpy Survey (MTS) Expenses			2,531.00	
-	"	Meeting Expenses			12,362.00	
-	"	National Seminar Expenses			3,779.00	
-	"	Music Concert Expenses			1,233.00	
-	"	Mushroom Training Expenses			15,626.00	
-	"	Premium Membership Fees			2,460.00	
-	"	Attathodu Survey Expenses			6,000.00	
-	"	Society Registration Fees			873.00	
-	"	Water Sample Collection Expenses			500.00	
39,000.00	"	Consultancy Charges			150.00	
5,223.00	"	Website Renewal Charges			-	
1,758.00	"	Insurance charges			-	
20,000.00	"	Accounting Charges			-	
1,500.00	"	Honorarium			-	
1,11,756.00	"	Training Expenses			-	
1,522.00	"	CNPI Programme Expenses			-	
13,679.00	"	Exhibition Expenses			-	
7,190.00	"	Nalumanikaattu Expenses			-	
3,90,104.79	"	Depreciation			4,30,956.90	
35,59,771.68	"	Excess of Income over Expenditure			11,59,679.16	
<b>74,79,217.55</b>		<b>TOTAL</b>			<b>52,91,963.46</b>	<b>TOTAL</b>
					<b>74,79,217.55</b>	<b>52,91,963.46</b>

**Notes:**

See Schedule - M Attached

As per our report of even date attached

*Dr. Abraham Samuel K.*

Dr. Abraham Samuel K.  
President

*Dr. Punnen Kurian*

Dr. Punnen Kurian  
Secretary

*Bijuk*

Bijuk  
Treasurer

For Koshy & Mani  
Chartered Accountants  
FRN:001430S

CA. Thomas Mani  
M. No. 20015 (Partner)

Kottayam,  
30.09.2018



TROPICAL INSTITUTE OF ECOLOGICAL SCIENCES, VELLOOR, KOTTAYAM

SCHEDULE OF FIXED ASSETS AND DEPRECIATION FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2018

SCHEDULE - A

Particulars	Cost as on 01.04.2017	Additions during the year	Sales/ adjustments etc.	Total cost as on 31.03.2018	Depreciation		Net Block	
					Till 31.03.2017	For the Year	Upto 31.03.2018	As at 31.03.2018
Land	19,77,064.29	-	-	19,77,064.29	0	-	-	19,77,064.29
Building	36,38,168.05	-	-	36,38,168.05	13,86,594.16	2,25,157.39	16,11,751.55	20,26,416.50
Well	67,500.00	-	-	67,500.00	41,349.62	2,615.04	43,964.66	23,535.34
Air Conditioner	64,200.00	-	-	64,200.00	35,284.66	4,337.30	39,621.96	24,578.04
Refrigerator	52,450.00	-	-	52,450.00	24,716.60	4,160.01	28,876.61	28,915.34
Stabilizer	15,650.00	-	-	15,650.00	11,275.19	656.22	11,931.41	27,733.40
Computer Printer	26,707.00	10,200.00	-	36,907.00	11,569.10	3,035.69	14,604.79	4,374.81
Weighing Balance	39,055.00	-	-	39,055.00	18,927.36	3,019.15	21,946.51	22,302.22
Microscope	16,300.00	30,464.00	-	46,764.00	12,191.19	2,901.12	15,092.31	17,108.49
Laminar Flow	39,000.00	-	-	39,000.00	22,993.31	2,401.00	25,394.31	31,671.69
Water Heater	18,500.00	-	-	18,500.00	10,907.23	1,138.92	12,046.15	13,605.69
Inverter	35,000.00	-	-	35,000.00	19,470.08	2,329.49	21,799.57	6,453.85
Bosch GLM Measuring Tool	-	11,000.00	-	11,000.00	-	825.00	825.00	13,200.43
Solar Charger Load Sharing E	-	11,000.00	-	11,000.00	-	825.00	825.00	10,175.00
Solar Panel	-	1,74,730.00	-	1,74,730.00	-	25,854.75	25,854.75	10,175.00
Euro Clean Vaccum Cleaner	-	14,790.00	-	14,790.00	-	2,218.50	2,218.50	1,48,875.25
Godraj Safe	-	5,500.00	-	5,500.00	-	825.00	825.00	12,571.50
Honda Generator	-	98,000.00	-	98,000.00	-	14,700.00	14,700.00	4,675.00
Scanner	3,060.00	-	-	3,060.00	2,457.62	90.36	2,547.98	83,300.00
Solar Lamp	32,020.00	-	-	32,020.00	6,541.25	3,821.81	10,363.06	512.02
Calorimeter	6,500.00	-	-	6,500.00	4,861.48	245.78	5,107.26	21,656.94
Pedestral Fan	5,390.00	-	-	5,390.00	3,764.26	243.86	4,008.12	1,392.74
Water Purifier	4,750.00	-	-	4,750.00	2,959.25	658.61	3,617.86	1,381.88
Samsung Mobile	2,500.00	5,200.00	-	7,700.00	954.70	231.80	1,186.50	6,332.14
Calculator	351.00	-	-	351.00	167.95	27.46	195.41	1,545.30
Mike	91,450.00	-	-	91,450.00	7,967.28	12,522.41	20,489.69	155.59
Fan	6,570.00	-	-	6,570.00	2,445.59	618.66	3,064.25	70,960.31
LPG Stove	1,153.00	-	-	1,153.00	498.06	98.24	596.30	3,505.75
UV-VIS Spectro Photometer	1,57,467.00	-	-	1,57,467.00	68,015.58	13,417.71	81,433.29	556.70
Binocular	5,050.00	-	-	5,050.00	2,181.89	430.22	2,612.11	76,033.71
Nikon Camera	78,777.75	-	-	78,777.75	26,629.83	7,822.19	34,452.02	2,437.89
Digital Camera	5,500.00	6,400.00	-	11,900.00	1,824.60	1,511.31	3,335.91	44,325.73
Road Safety Convex Mirror	-	4,847.00	-	4,847.00	-	727.05	727.05	8,564.09
								4,119.95

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Particulars	Cost as on 01.04.2017	Additions during the year	Sales/ adjustments etc.	Total cost as on 31.03.2018	Depreciation		Net Block		
					Till 31.03.2017	For the Year	Upto 31.03.2018	As at 31.03.2018	As at 31.03.2017
Furniture & Fittings	3,93,886.60	-	-	3,93,886.60	83,131.41	31,075.52	1,14,206.93	2,79,679.67	3,10,755.19
Library Books	25,495.00	1,432.00	-	26,927.00	23,609.82	1,040.47	24,650.29	2,276.71	1,885.18
Computer & Accessories	2,55,301.00	34,500.00	-	2,89,801.00	2,40,384.71	12,866.52	2,53,251.23	36,549.77	14,916.29
Wind Shield	2,100.00	-	-	2,100.00	907.03	178.95	1,085.98	1,014.02	1,192.97
Solar Light	21,000.00	-	-	21,000.00	4,488.75	2,476.69	6,965.44	14,034.56	16,511.25
Camera Tripod	24,045.00	-	-	24,045.00	5,139.30	2,835.86	7,975.16	16,069.85	18,905.70
Autoclave	56,391.00	-	-	56,391.00	12,053.30	6,650.66	18,703.96	37,687.05	44,337.70
Battery	21,000.00	-	-	21,000.00	3,915.00	2,562.75	6,477.75	14,522.25	17,085.00
Borewell	70,100.00	-	-	70,100.00	10,164.50	5,993.55	16,158.05	53,941.95	59,935.50
Brushcutter	25,000.00	-	-	25,000.00	6,937.50	2,709.38	9,646.88	15,353.13	18,062.50
Incubator	64,194.00	-	-	64,194.00	17,813.75	6,957.04	24,770.79	39,423.21	46,380.25
Numbering Machine	585.00	-	-	585.00	162.55	63.37	225.92	359.08	422.45
Projector	78,150.00	-	-	78,150.00	13,404.80	9,711.78	23,116.58	55,033.42	64,745.20
Induction Cooker	2,500.00	-	-	2,500.00	534.80	294.78	829.58	1,670.42	1,965.20
Garmin Oregon	29,490.00	-	-	29,490.00	6,303.70	3,477.95	9,781.65	19,708.36	23,186.30
Mixi	5000	-	-	5,000.00	750.00	637.50	1,387.50	3,612.50	4,250.00
Washing Machine	4500	-	-	4,500.00	675.00	573.75	1,248.75	3,251.25	3,825.00
Punching Machine	10850	-	-	10,850.00	1,627.50	1,383.38	3,010.88	7,839.13	9,222.50
<b>Total:</b>	<b>74,79,720.69</b>	<b>4,08,063.00</b>	<b>Nil</b>	<b>78,87,783.69</b>	<b>21,58,551.26</b>	<b>4,30,956.90</b>	<b>25,89,508.16</b>	<b>52,98,275.53</b>	<b>53,21,169.43</b>
<b>Previous Year</b>	<b>67,29,363.69</b>	<b>7,52,357.00</b>	<b>2,000.00</b>	<b>74,79,720.69</b>	<b>17,68,446.47</b>	<b>3,90,104.79</b>	<b>21,58,551.26</b>	<b>53,21,169.43</b>	<b>49,60,917.22</b>

Work - In - Progress

Particulars	Cost as on 01.04.2017	Additions during the year	Sales/ adjustments etc.	Total cost as on 31.03.2018	Depreciation		Net Block		
					Till 31.03.2017	For the Year	Upto 31.03.2018	As at 31.03.2018	As at 31.03.2017
Building	30,500.00	5,48,316.00	-	5,78,816.00	-	-	-	5,78,816.00	30,500.00
<b>Total:</b>	<b>30,500.00</b>	<b>5,48,316.00</b>	<b>-</b>	<b>5,78,816.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,78,816.00</b>	<b>30,500.00</b>
<b>Previous Year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,500.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,500.00</b>	<b>-</b>

*Dr. Abraham Samuel K.*  
President



*Dr. Punnen Kurian*  
Secretary



*Biju K.*  
Treasurer

TROPICAL INSTITUTE OF ECOLOGICAL SCIENCES, VELLOOR, KOTTAYAM

SCHEDULE - B

Projects	Opening Fund	Fund Received during the year	Total Available Amount	Amount Spent	Total Reimbursement	Amount pending for Utilisation
Appollo	8,74,856.78	88,15,066.00	96,89,922.78	67,24,205.50	24,15,717.28	5,50,000.00
PFM	-	2,19,101.00	2,19,101.00	6,582.00	-	2,12,519.00
JALANIDHI	-	6,78,156.00	6,78,156.00	75,750.00	-	6,02,406.00
MMKRPC	-	1,00,000.00	1,00,000.00	75,000.00	-	25,000.00
<b>Total</b>	<b>8,74,856.78</b>	<b>98,12,323.00</b>	<b>1,06,87,179.78</b>	<b>68,81,537.50</b>	<b>24,15,717.28</b>	<b>13,89,925.00</b>

  
Dr. Abraham Samuel K.  
President

  
Dr. Punnen Kurian  
Secretary

  
Biju K.  
Treasurer





As at

As at

31.03.2017

31.03.2018

**SCHEDULE - C: FURNITURE FUND**

[See Schedule M (1) (iv)]

9,965.02	Balance as per last Balance Sheet	8,968.52
(996.50)	Less: Amount Transferred to Income & Expenditure A/c	896.85
<u>8,968.52</u>	<b>Total</b>	<u>8,071.67</u>

**SCHEDULE - D: PLANT & MACHINERY FUND**

[See Schedule M (1) (iv)]

2,48,146.97	Balance as per last Balance Sheet	2,10,924.92
37,222.05	Less: Amount Transferred to Income & Expenditure A/c	31,638.74
<u>2,10,924.92</u>	<b>Total</b>	<u>1,79,286.19</u>

**SCHEDULE - E: COMPUTER & ACCESSORIES FUND**

[See Schedule M (1) (iv)]

11,344.64	Balance as per last Balance Sheet	4,537.86
6,806.78	Less: Amount Transferred to Income & Expenditure A/c	1,815.14
<u>4,537.86</u>	<b>Total</b>	<u>2,722.71</u>


**SCHEDULE - F: LOANS & ADVANCES (Cr.)**

8,48,913.77	Green Leaf	7,35,058.77
5,58,000.00	Dr. A.P.Thomas	5,58,000.00
21,35,786.51	Green Farm	21,35,786.51
8,99,978.66	Dr. Punnan Kurian	7,99,978.66
14,000.00	K.V. Mathew	14,000.00
2,40,000.00	Nelson P.A.	1,90,000.00
1,60,000.00	Prof. Ipe Mathew Venkadathu	1,60,000.00
2,10,000.00	Abraham Samuel K	-
2,50,000.00	Dr. A.V. George	-
50,000.00	Prof. K. George Abraham	-
<u>53,66,678.94</u>	<b>Total</b>	<u>45,92,823.94</u>

**SCHEDULE - G: SUNDRY CREDITORS**

4,756.00	Bio Tech Inc	6,236.00
-	Pharma-O-Sales	13,579.00
-	Green Farm India	2,39,175.00
-	Life Bio Tech	28,209.00
-	Suspense A/c	2,995.00
26,055.00	Ayyappa Agri Farm	-
<u>30,811.00</u>	<b>Total:</b>	<u>2,90,194.00</u>

  
 Dr. Abraham Samuel K.  
 President

  
 Dr. Punnen Kurian  
 Secretary

  
 Biju K.  
 Treasurer




**TROPICAL INSTITUTE OF ECOLOGICAL SCIENCES,**  
**VELLOOR, KOTTAYAM**


<u>As at</u> <u>31.03.2017</u>	<b><u>SCHEDULE - H: DEPOSITS &amp; ADVANCES</u></b>	<u>As at</u> <u>31.03.2018</u>
5,006.00	KSEB Deposit	5,006.00
10,000.00	Security Deposit	10,000.00
1,250.00	Wimax Security Deposit	1,250.00
500.00	Telephone Deposit	500.00
30,000.00	Bank Guarantee - PFM Project	30,000.00
1,700.00	LPG Cylinder Deposit	1,700.00
1,00,230.00	Muvvattupuzha River Audit Receivable	1,00,230.00
-	Advance - Aswani VR	13,408.00
<u>1,48,686.00</u>	<b>Total:</b>	<u>1,62,094.00</u>

<u>As at</u> <u>31.03.2017</u>	<b><u>SCHEDULE - I: CASH AND BANK BALANCES</u></b>	<u>As at</u> <u>31.03.2018</u>
1,35,453.76	Cash in Hand	145997.01
9,84,303.50	Andhra Bank (A/c No. 114211100000034)	5,14,561.55
-	Andhra Bank - Apollo Project	5,95,666.50
7,011.17	Axis Bank (A/c No. 051010100157803)	7,272.17
2,963.00	Canara Bank (A/c No. 0779101019584)	3,077.00
-	Canara Bank (A/c No. 0079101012487)	39,675.79
5,45,893.13	Indus Ind Bank (A/c No. 100009485256)	3,12,966.13
-	South Indian Bank, Manarcaud	1,84,976.70
1,871.21	State Bank of India, Manarcad (A/c No. 67203847937)	7,873.66
37,385.21	State Bank of India, Manarcad (A/c No. 67094084166)	54,715.21
1,179.00	State Bank of India, Meenadom (A/c No. 67212669510)	1,49,538.60
<u>17,16,059.98</u>	<b>Total:</b>	<u>1870323.31</u>
		<u>20,16,320.32</u>

<u>As at</u> <u>31.03.2017</u>	<b><u>SCHEDULE - J: FUND RECEIVED FOR VARIOUS ACTIVITIES</u></b>	<u>As at</u> <u>31.03.2018</u>
12,29,838.00	Indian Snake Bite Initiatives (ISBI)	3,27,633.00
-	Hindustan Unilever (HUL) Project	4,86,640.00
-	River Bank Mapping Project	1,00,000.00
-	World House Sparrow Day	95,000.00
-	National Science Day	10,000.00
15,000.00	National Technology Day	15,000.00
-	Tropical Explorer	4,500.00
4,800.00	Environment & Development	-
2,47,134.50	TATA Chemicals	-
1,75,280.00	Participatory Forest Management (PFM) Project	-
7,200.00	Urja Kiran	-
8,20,000.00	Muvattupuzha River Audit	-
<u>24,99,252.50</u>	<b>Total:</b>	<u>1038773.00</u>

  
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<u>As at</u> <u>31.03.2017</u>	<b><u>SCHEDULE - K: PROJECT EXPENDITURE</u></b>	<u>As at</u> <u>31.03.2018</u>
92,223.00	Hindustan Unilever (HUL) Project	4,24,592.00
28,376.00	CSR Project	4,864.00
-	River Bank Mapping	1,66,738.00
1,63,473.00	Indian Snake Bite Initiative (ISBI) Project	5,69,271.00
13,216.00	Tropical Explorers	11,922.00
-	Kerala State Biodiversity Board (KSBB) Pine Apple Project	1,942.00
35,330.00	IBRS Project	-
1,89,361.00	KRWSA Project(Jalanidhi)	-
930.00	Suchitwa Kottayam	-
12,816.00	Muvattupuzha River Audit	-
12,156.00	Centre for Environment - Urja Kiran	-
84,630.00	Participatory Forest Management (PFM) Project	-
1,67,429.00	TATA Chemicals	-
2,20,764.00	Indian Snake Bite Initiatives- Kanha	-
47,250.00	Premium Serums	-
29,971.00	Neighbourhood Woof	-
<b>10,20,704.00</b>		<b>11,79,329.00</b>

<u>As at</u> <u>31.03.2017</u>	<b><u>SCHEDULE L: PROGRAMME EXPENDITURE</u></b>	<u>As at</u> <u>31.03.2018</u>
29,546.00	House Sparrow Day	609.00
15,045.00	National Technology Day	15,378.00
-	National Science Day	13,000.00
<b>44,591.00</b>		<b>28,987.00</b>

  
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TROPICAL INSTITUTE OF ECOLOGICAL SCIENCES, VELLOOR, KOTTAYAM

SCHEDULE - M: NOTES

1. Significant Accounting Policies:

i) Basis of preparation of financial statements:

The financial statements are based on historical cost and are prepared on cash 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.

Land is not depreciated.

(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.

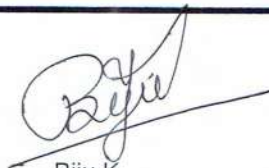
2. In the case of funds received with respect to various projects undertaken by the society, Surplus / Deficit is realised only when the project is completed.
3. Previous years figures have been regrouped / rearranged wherever necessary to suit the current years layout.
4. Total reimbursement from Apollo include current as well as previous year admin fees and reimbursement for the products supplied to Apollo.



Dr. Abraham Samuel K.  
President



Dr. Punnen Kurian  
Secretary



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Treasurer

