



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

E-mail: koshyandmani1979@gmail.com

### **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, 2019, 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)



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  
E-mail: koshyandmani1979@gmail.com

-: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:


- a) in the case of the Balance Sheet, of the state of affairs of the Society as at March 31, 2019;
- b) 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

- a) 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.
- b) In our opinion proper books of account have been kept by the Society so far as appears from our examination of those books.
- c) The Balance Sheet, Income and Expenditure Account dealt with by this Report are in agreement with the books of account.
- d) 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,  
05.09.2019

For Koshy & Mani  
Chartered Accountants  
FRN: 001430S

  
CA. Thomas Mani  
M. No. 020015 (Partner)  
UDIN:19020015AAAABE3831

TROPICAL INSTITUTE OF ECOLOGICAL SCIENCES, ECOLOGICAL RESEARCH CAMPUS, VELLOOR P. O., PAMPADY, KOTTAYAM - 686 501,  
BALANCE SHEET AS AT 31ST MARCH, 2019

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		<b>FIXED ASSETS:</b>	<b>A</b>	
	<b>RESERVES &amp; SURPLUS:</b>				As per Schedule		51,96,749.98
16,242.18	Opening Balance		11,75,921.34	52,98,275.53	Building Under Construction		29,33,375.30
11,59,679.16	Add: Excess of Income		22,32,915.87	58,77,091.53	<b>CURRENT ASSETS:</b>	<b>G</b>	
11,75,921.34	Over Expenditure for the year			1,62,094.00	Deposits & Advances		1,57,061.00
	<b>PROJECT FUND</b>			6,03,040.00	TDS		4,81,597.00
13,89,925.00	Further Expenditure to be incurred for project pending		8,23,926.00	27,100.00	Accounts Receivables		1,34,793.00
	<b>PROJECT FUND FOR SPECIFIC PURPOSE:</b>			7,92,234.00	<b>CASH AND BANK BALANCES</b>		
8,071.67	Furniture Fund	<b>B</b>		20,16,320.32	As per Schedule	<b>H</b>	
1,79,286.19	Plant & Machinery Fund	<b>C</b>					
2,722.71	Computer & Accessories Fund	<b>D</b>					
1,90,080.57							
45,92,823.94	<b>LOANS AND ADVANCES:</b>	<b>E</b>					
3,71,541.00	Loans & Advances						
49,64,364.94	Canara Bank-Term Loan						
	<b>CURRENT LIABILITIES:</b>	<b>F</b>					
30,040.00	Security Deposits						
2,90,194.00	Sundry Creditors						
	GST Payable						
	Interest on GST Payable						
2,40,000.00	Salary Payable						
	<b>TOTAL:</b>		<b>96,67,588.84</b>	<b>86,85,645.85</b>	<b>TOTAL:</b>		<b>96,67,588.84</b>

**Notes:**

See Schedule - L Attached

As per our report of even date attached

For Koshy & Mani

Chartered Accountants

FRN:001430S



Kottayam,  
05.09.2019

CA Thomas Mani  
M. No. 20015 (Partner)

*[Signature]*  
Biju K.  
Treasurer

*[Signature]*  
Dr. Punnen Kurian  
Secretary



Dr. Abraham Samuel K.  
President

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, 2019

Previous Year ₹	EXPENDITURE	Current Year ₹	Previous Year ₹	INCOME	Current Year ₹
11,79,329.00	To Project Expenditure (See Sch. J)	8,07,333.66	10,38,773.00	By Fund Received for various activities (Sch.I)	5,11,080.00
28,987.00	" Programme Expenditure( See Sch.K)	1,51,690.00	6,70,800.00	" Donation	24,66,647.96
16,09,332.00	" Salaries & Allowances	14,69,525.00	6,19,635.45	" Testing Fees	6,19,392.00
38,564.00	" Professional Fee	54,546.00	50,200.00	" JNC - Income	55,460.00
1,36,507.00	" Lab Expenses	85,874.35	14,211.00	" Interest on IT Refund	21,722.00
8,632.00	" Enjoy Learning	4,930.00	28,201.00	" Other Income	9,175.00
59,982.00	" Junior Naturalist Course (JNC)	66,950.00	3,635.00	" Sale of notices,booklets and manuals	14,835.00
5,800.00	" Coolie&Labour Charge	200.00	32,290.00	" Bank Interest Received	16,434.00
27,106.00	" Transporting & Travelling Expenses	31,682.00	21,350.00	" Training Fees - Mushroom	16,100.00
71,843.00	" Fuel& Electricity Charges	65,328.00	18,350.00	" Enjoy Learning Fee	7,750.00
1,15,154.00	" Repairs & Maintenance	64,776.26	1,58,000.00	" TIES Research Training Programme(TRTP) Fees	1,41,000.00
92,096.00	" Printing & Stationery	58,865.62	34,350.73	" Transfer from Earmark funds for specific purpose	28,789.18
62,267.00	" Postage & Telephone	62,928.00	1,13,500.00	" Spss Training	47,000.00
7,246.75	" Food & Refreshment	10,631.00	3,000.00	" Hall Rent Received	10,500.00
68,669.00	" Bank Interest	19,410.00	-	" Internship Fee	32,000.00
3,555.65	" Bank Charges	2,703.54	-	" World Malayali Council Award	10,000.00
2,500.00	" Website Charges	1,500.00	-	" SPSS Income	52,000.00
12,558.00	" Subscription	1,700.00	-	" Discount Received	18.00
5,975.00	" Miscellaneous expenses	11,380.11	-	" Round off	11.39
21,966.00	" Garden Expenses	4,142.00	-	" Agriculture Training Fee	7,225.00
4,000.00	" Butterfly Garden Expenses	9,480.00	-	" CSR Project fund from Appollo	64,70,256.00
2,460.00	" Mushroom Training Expenses	1,400.00	-	" Project fund for Participatory Forest Management	20,000.00
500.00	" Society Registration Fees	500.00	-	" Project fund For Jananidi	80,519.00
150.00	" Water Sample Collection Expenses	2,500.00	-	" Donation For MMKRPC	2,04,300.00
1,020.00	" Fees & Taxes	12,913.60	24,15,717.28	" Total Reimbursement from Apollo	Nil
84,365.00	" SPSS Training	71,602.64	9,850.00	" JNC - Donation	-
2,531.00	" Suchitwa Mission Expenses	10,440.00	25,100.00	" Workshop on Basics of Microbiology	-
12,362.00	" Meenachil Thumpy Survey (MTS) Expenses	8,758.00	25,000.00	" Vanamitra Award	-
			10,000.00	" CNPI Fee Received	-

(Contd...2)

-	To	Appollo Project Expenditure	47,08,911.58		
-	"	Participatory Forest Management Expenditure	20,000.00		
-	"	Jalanidi Project Expenditure	80,519.00		
-	"	MMKRPC Expenditure	2,04,300.00		
-	"	Website Renewal Charges	2,950.00		
-	"	Tally updation	5,100.00		
-	"	Water Expenses	19,675.00		
-	"	Flood Relief Expenses	12,082.00		
-	"	Honorarium	11,500.00		
-	"	CSR Presenting Expenses	5,101.00		
-	"	Donation	1,250.00		
-	"	Echronia Expenses	9,031.00		
-	"	Entemanimalayay Project	900.00		
-	"	Interest on GST	134.00		
7,118.00	"	Workshop on Basics of Microbiology	-		
3,779.00	"	Meeting Expenses	-		
1,233.00	"	National Seminar Expenses	-		
15,626.00	"	Music Concert Expenses	-		
6,000.00	"	Premium Membership Fees	-		
873.00	"	Attathodu Survey Expenses	-		
40.00	"	Medical Expenses	-		
160.00	"	TIES Research Training Programme(TRTP) Expenses	-		
1,041.00	"	KSCSTE Presentation Expenses	-		
4,30,956.90	"	Depreciation	4,34,155.30		
11,59,679.16	"	Excess of Income over Expenditure	22,32,915.87		
<b>52,91,963.46</b>		<b>TOTAL</b>	<b>1,08,42,214.53</b>	<b>52,91,963.46</b>	<b>TOTAL</b>
					<b>1,08,42,214.53</b>

**Notes:**

See Schedule - M Attached

As per our report of even date attached

For Koshy & Mani

Chartered Accountants

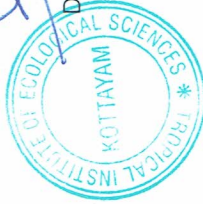
FRN:001430S



Kottayam,  
05.09.2019

Biju K.  
Treasurer

Dr. Punnen Kurian  
Secretary



Dr. Abraham Samuel K.  
President

TROPICAL INSTITUTE OF ECOLOGICAL SCIENCES, VELLOOR, KOTTAYAM

SCHEDULE OF FIXED ASSETS AND DEPRECIATION FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2019

SCHEDULE - A

Particulars	Cost as on 01.04.2018	Additions during the year	Sales/ adjustments etc.	Total cost as on 31.03.2019	Depreciation		Net Block		
					Till 31.03.2018	For the Year	Upto 31.03.2019	As at 31.03.2019	As at 31.03.2018
Land	19,77,064.29	-	-	19,77,064.29	0	-	-	19,77,064.29	19,77,064.29
Building	36,38,168.05	1,22,414.00	-	37,60,582.05	16,11,751.55	2,12,507.05	18,24,258.60	19,36,323.45	20,26,416.50
Well	67,500.00	-	-	67,500.00	43,964.66	2,353.53	46,318.19	21,181.81	23,535.34
Air Conditioner	64,200.00	-	-	64,200.00	39,621.96	3,686.71	43,308.67	20,891.33	24,578.04
Refrigerator	52,450.00	-	-	52,450.00	28,876.61	3,536.01	32,412.62	20,037.38	23,573.39
Stabilizer	15,650.00	-	-	15,650.00	11,931.41	557.79	12,489.20	3,160.80	3,718.59
Computer Printer	36,907.00	-	-	36,907.00	14,604.79	3,345.33	17,950.12	18,956.88	22,302.22
Weighing Balance	39,055.00	-	-	39,055.00	21,946.51	2,566.27	24,512.78	14,542.22	17,108.49
Microscope	46,764.00	-	-	46,764.00	15,092.31	4,750.75	19,843.06	26,920.94	31,671.69
Laminar Flow	39,000.00	-	-	39,000.00	25,394.31	2,040.85	27,435.16	11,564.84	13,605.69
Water Heater	18,500.00	-	-	18,500.00	12,046.15	968.08	13,014.23	5,485.77	6,453.85
Inverter	35,000.00	-	-	35,000.00	21,799.57	1,980.06	23,779.63	11,220.37	13,200.43
Bosch GLM Measuring Tool	11,000.00	-	-	11,000.00	825.00	1,526.25	2,351.25	8,648.75	10,175.00
Solar Charger Load Sharing E	11,000.00	-	-	11,000.00	825.00	1,526.25	2,351.25	8,648.75	10,175.00
Solar Panel	1,74,730.00	-	-	1,74,730.00	25,854.75	22,331.29	48,186.04	1,26,543.96	1,48,875.25
Euro Clean Vaccum Cleaner	14,790.00	-	-	14,790.00	2,218.50	1,885.73	4,104.23	10,685.78	12,571.50
Godraj Safe	5,500.00	-	-	5,500.00	825.00	701.25	1,526.25	3,973.75	4,675.00
Honda Generator	98,000.00	-	-	98,000.00	14,700.00	12,495.00	27,195.00	70,805.00	83,300.00
Scanner	3,060.00	-	-	3,060.00	2,547.98	76.80	2,624.78	435.22	512.02
Solar Lamp	32,020.00	-	-	32,020.00	10,363.06	3,248.54	13,611.60	18,408.40	21,656.94
Calorimeter	6,500.00	-	-	6,500.00	5,107.26	208.91	5,316.17	1,183.83	1,392.74
Pedestal Fan	5,390.00	-	-	5,390.00	4,008.12	207.28	4,215.40	1,174.60	1,381.88
Water Purifier	9,950.00	-	-	9,950.00	3,617.86	949.82	4,567.68	5,382.32	6,332.14
Samsung Mobile	2,500.00	-	-	2,500.00	1,186.50	197.03	1,383.53	1,116.47	1,313.51
Calculator	351.00	-	-	351.00	195.41	23.34	218.75	132.25	155.59
Mike	91,450.00	-	-	91,450.00	20,489.69	10,644.05	31,133.74	60,316.26	70,960.31
Fan	6,570.00	-	-	6,570.00	3,064.25	525.86	3,590.11	2,979.89	3,505.75
LPG Stove	1,153.00	-	-	1,153.00	596.30	83.51	679.81	473.20	556.70
UV-VIS Spectro Photometer	1,57,467.00	-	-	1,57,467.00	81,433.29	11,405.06	92,838.35	64,628.65	76,033.71
Binocular	5,050.00	-	-	5,050.00	2,612.11	365.68	2,977.79	2,072.21	2,437.89
Nikon Camera	78,777.75	-	-	78,777.75	34,452.02	6,648.86	41,100.88	37,676.87	44,325.73
Digital Camera	11,900.00	-	-	11,900.00	3,335.91	1,284.61	4,620.52	7,279.48	8,564.09
Road Safety Convex Mirror	4,847.00	-	-	4,847.00	727.05	617.99	1,345.04	3,501.96	4,119.95

(Contd..2)

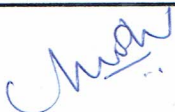



Particulars	Cost as on 01.04.2018	Additions during the year	Sales/ adjustments etc.	Total cost as on 31.03.2019	Depreciation			Net Block	
					Till 31.03.2018	For the Year	Upto 31.03.2019	As at	As at
								31.03.2019	31.03.2018
DH/EC/TDS Meter	-	3,920.00	-	3,920.00	-	588.00	588.00	3,332.00	-
Digital Flame Photometer	-	32,815.80	-	32,815.80	-	2,461.19	2,461.19	30,354.62	-
Rotary Shaker Speed	-	17,800.00	-	17,800.00	-	1,335.00	1,335.00	16,465.00	-
Salinometer	-	2,864.00	-	2,864.00	-	429.60	429.60	2,434.40	-
Makita Cutter	-	3,051.00	-	3,051.00	-	228.83	228.83	2,822.18	-
V- Guard Motor Pump	-	9,100.00	-	9,100.00	-	1,365.00	1,365.00	7,735.00	-
Xerox Machine	-	42,500.00	-	42,500.00	-	6,375.00	6,375.00	36,125.00	-
Filod Light	-	2,300.00	-	2,300.00	-	345.00	345.00	1,955.00	-
Furniture & Fittings	3,93,886.60	41,932.00	-	4,35,818.60	1,14,206.93	32,161.17	1,46,368.10	2,89,450.50	2,79,679.67
Library Books	26,927.00	370.00	-	27,297.00	24,650.29	1,058.68	25,708.97	1,588.03	2,276.71
Computer & Accessories	2,89,801.00	40,308.00	-	3,30,109.00	2,53,251.23	30,743.11	2,83,994.34	46,114.66	36,549.77
Wind Shield	2,100.00	-	-	2,100.00	1,085.98	152.10	1,238.08	861.92	1,014.02
Solar Light	21,000.00	-	-	21,000.00	6,965.44	2,105.18	9,070.62	11,929.38	14,034.56
Camera Tripod	24,045.00	-	-	24,045.00	7,975.16	2,410.48	10,385.64	13,659.36	16,069.85
Autoclave	56,391.00	-	-	56,391.00	18,703.96	5,653.06	24,357.02	32,033.98	37,687.05
Battery	21,000.00	-	-	21,000.00	6,477.75	2,178.34	8,656.09	12,343.91	14,522.25
Borewell	70,100.00	-	-	70,100.00	16,158.05	5,394.20	21,552.25	48,547.76	53,941.95
Brushcutter	25,000.00	-	-	25,000.00	9,646.88	2,302.97	11,949.85	13,050.15	15,353.13
Incubator	64,194.00	-	-	64,194.00	24,770.79	5,913.48	30,684.27	33,509.73	39,423.21
Numbering Machine	585.00	-	-	585.00	225.92	53.86	279.78	305.22	359.08
Projector	78,150.00	-	-	78,150.00	23,116.58	8,255.01	31,371.59	46,778.41	55,033.42
Induction Cooker	2,500.00	-	-	2,500.00	829.58	250.56	1,080.14	1,419.86	1,670.42
Garmin Oregon	29,490.00	-	-	29,490.00	9,781.65	2,956.25	12,737.90	16,752.10	19,708.36
Mixi	5,000.00	-	-	5,000.00	1,387.50	541.88	1,929.38	3,070.63	3,612.50
Washing Machine	4,500.00	-	-	4,500.00	1,248.75	487.69	1,736.44	2,763.56	3,251.25
Punching Machine	10,850.00	-	-	10,850.00	3,010.88	1,175.87	4,186.75	6,663.25	7,839.13
Flask Conikal 5Ltr	-	13,255.00	-	13,255.00	-	1,988.25	1,988.25	11,266.75	-
<b>Total:</b>	<b>78,87,783.69</b>	<b>3,32,629.80</b>	<b>Nil</b>	<b>82,20,413.49</b>	<b>25,89,508.21</b>	<b>4,34,155.30</b>	<b>30,21,675.26</b>	<b>51,96,749.98</b>	<b>52,98,275.53</b>
<b>Previous Year</b>	<b>74,79,720.69</b>	<b>4,08,063.00</b>	<b>-</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>



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

<u>As at</u> <u>31.03.2018</u>		<u>As at</u> <u>31.03.2019</u>
<b><u>SCHEDULE - B: FURNITURE FUND</u></b>		
[See Schedule M (1) (iv)]		
8,968.52	Balance as per last Balance Sheet	8,071.67
896.85	Less: Amount Transferred to Income & Expenditure A/c	807.17
<u>8,071.67</u>	<b>Total</b>	<u>7,264.50</u>
 <b><u>SCHEDULE - C: PLANT &amp; MACHINERY FUND</u></b>		
[See Schedule M (1) (iv)]		
2,10,924.92	Balance as per last Balance Sheet	1,79,286.19
31,638.74	Less: Amount Transferred to Income & Expenditure A/c	26,892.93
<u>1,79,286.19</u>	<b>Total</b>	<u>1,52,393.26</u>
 <b><u>SCHEDULE -D: COMPUTER &amp; ACCESSORIES FUND</u></b>		
[See Schedule M (1) (iv)]		
4,537.86	Balance as per last Balance Sheet	2,722.71
1,815.14	Less: Amount Transferred to Income & Expenditure A/c	1,089.08
<u>2,722.71</u>	<b>Total</b>	<u>1,633.63</u>
 <b><u>SCHEDULE - E: LOANS &amp; ADVANCES (Cr.)</u></b>		
7,35,058.77	Green Leaf	7,35,058.77
5,58,000.00	Dr. A.P.Thomas	5,58,000.00
21,35,786.51	Green Farm	20,91,971.51
7,99,978.66	Dr. Punnan 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
-	Feba	6,427.00
-	Rahul	23,102.00
<u>45,92,823.94</u>	<b>Total</b>	<u>45,78,537.94</u>
 <b><u>SCHEDULE - F: SUNDRY CREDITORS</u></b>		
6,236.00	Bio Tech Inc	6,236.00
2,39,175.00	Green Farm India	2,39,175.00
-	Ayyappa Agri Farm	2,995.00
-	Cimons Syntificate syndicate (P) Ltd	2.30
28,209.00	Life Bio Tech	-
2,995.00	Suspense A/c	-
13,579.00	Pharma-O-Sales	-
<u>2,90,194.00</u>	<b>Total</b>	<u>2,48,408.30</u>

  
Dr. Abraham Samuel K.  
President

  
Dr. Punnan Kurian  
Secretary

  
Biju K.  
Treasurer






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

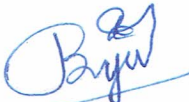
As at 31.03.2018	<b><u>SCHEDULE - G: DEPOSITS &amp; ADVANCES</u></b>	As at 31.03.2019
5,006.00	KSEB Deposit	5,006.00
10,000.00	Security Deposit	1,630.00
1,250.00	Wimax Security Deposit	1,250.00
500.00	Telephone Deposit	500.00
30,000.00	Bank Guarantee - PFM Project	30,000.00
1,700.00	LPG Cylinder Deposit	1,700.00
1,00,230.00	Muvvattupuzha River Audit Receivable	1,00,230.00
-	Advance for projects	8,245.00
-	Advance- John Ninan	8,500.00
13,408.00	Advance - Aswani VR	-
<b><u>1,62,094.00</u></b>	<b>Total:</b>	<b><u>1,57,061.00</u></b>

As at 31.03.2018	<b><u>SCHEDULE - H: CASH AND BANK BALANCES</u></b>	As at 31.03.2019
1,45,997.01	Cash in Hand	25,120.18
5,14,561.55	Andhra Bank (A/c No. 114211100000034)	3,36,545.87
5,95,666.50	Andhra Bank - Apollo Project	65,675.75
7,272.17	Axis Bank (A/c No. 051010100157803)	7,529.17
3,077.00	Canara Bank (A/c No. 0779101019584)	4,161.79
3,12,966.13	Indus Ind Bank (A/c No. 100009485256)	1,18,245.13
1,84,976.70	South Indian Bank, Manarcaud	27,172.20
7,873.66	State Bank of India, Manarcad (A/c No. 67203847937)	8,033.66
54,715.21	State Bank of India, Manarcad (A/c No. 67094084166)	57,571.21
1,49,538.60	State Bank of India, Meenadom (A/c No. 67212669510)	1,13,957.60
39,675.79	Canara Bank (A/c No. 0079101012487)	-
<b><u>20,16,320.32</u></b>	<b>Total:</b>	<b><u>7,64,012.56</u></b>

As at 31.03.2018	<b><u>SCHEDULE - I: FUND RECEIVED FOR VARIOUS ACTIVITIES</u></b>	As at 31.03.2019
3,27,633.00	Indian Snake Bite Initiatives (ISBI)	3,768.00
10,000.00	National Science Day	8,000.00
-	Biodiversity Awareness Programme	15,000.00
-	Workshop on Postflood Rebuilding	60,000.00
-	National Ozone Day	10,000.00
-	World Environment Day	10,000.00
-	Tropical Wetland	15,000.00
-	Kerala State Biodiversity Board (KSBB) Pine Apple Project	3,89,312.00
4,86,640.00	Hindustan Unilever (HUL) Project	-
1,00,000.00	River Bank Mapping Project	-
95,000.00	World House Sparrow Day	-
15,000.00	National Technology Day	-
4,500.00	Tropical Explorer	-
<b><u>10,38,773.00</u></b>	<b>Total:</b>	<b><u>5,11,080.00</u></b>

  
Dr. Abraham Samuel K.  
President

  
Dr. Punnen Kurian  
Secretary

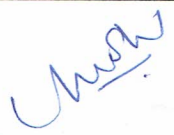
  
Biju K.  
Treasurer




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

<u>As at</u> <u>31.03.2018</u>	<b><u>SCHEDULE - J: PROJECT EXPENDITURE</u></b>	<u>As at</u> <u>31.03.2019</u>
1,66,738.00	River Bank Mapping	3,92,250.00
5,69,271.00	Indian Snake Bite Initiative (ISBI) Project	2,65,532.00
1,942.00	Kerala State Biodiversity Board (KSBB) Pine Apple Project	1,38,440.66
-	KSBB Sacred Grove	11,111.00
4,24,592.00	Hindustan Unilever (HUL) Project	-
4,864.00	CSR Project	-
11,922.00	Tropical Explorers	-
<b><u>11,79,329.00</u></b>	<b>Total:</b>	<b><u>8,07,333.66</u></b>

<u>As at</u> <u>31.03.2018</u>	<b><u>SCHEDULE K: PROGRAMME EXPENDITURE</u></b>	<u>As at</u> <u>31.03.2019</u>
609.00	House Sparrow Day	445.00
15,378.00	National Technology Day	16,330.00
13,000.00	National Science Day	9,400.00
-	Biodiversity Awareness Programme	18,125.00
-	Ozone Day	15,900.00
-	Postflood Workshop	63,440.00
-	World Environment Day	13,755.00
-	World Wetland Day	14,295.00
<b><u>28,987.00</u></b>	<b>Total:</b>	<b><u>1,51,690.00</u></b>

  
Dr. Abraham Samuel K.  
President

  
Dr. Punnen Kurian  
Secretary

  
Biju K.  
Treasurer



TROPICAL INSTITUTE OF ECOLOGICAL SCIENCES, VELLOOR, KOTTAYAM

SCHEDULE - L: 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.

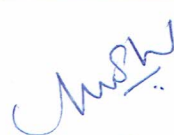
In the case of grants received for acquisition of fixed assets, amount equivalent to depreciation charged on these asset is transferred from the concerned fund to the credit of the Income and Expenditure Account in Compliance with Accounting Standard - 12 of the Institute of Chartered Accountants of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

  
Biju K.  
Treasurer

