



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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2566639

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THOMAS MANI B.Com, F.C.A.

VIVEK THOMAS B.Com, PGDM, A.C.A.

ANSU ACHANKUNJU B.Com, A.C.A.

## **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, 2020, 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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### 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:

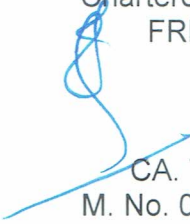
- a) in the case of the Balance Sheet, of the state of affairs of the Society as at March 31, 2020;
- b) in the case of the Income and Expenditure Account, of the Excess of Income over Expenditure for the year ended on that date

### 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,  
14.07.2020

For Koshy & Mani  
Chartered Accountants  
FRN: 001430S

  
CA. Thomas Mani  
M. No. 020015 (Partner)  
UDIN: 20020015AAAABD8070

**TROPICAL INSTITUTE OF ECOLOGICAL SCIENCES, ECOLOGICAL RESEARCH CAMPUS, VELLOOR P. O., PAMPADY, KOTTAYAM - 686 501,**

**BALANCE SHEET AS AT 31ST MARCH, 2020**

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	51,96,749.98	<b>FIXED ASSETS:</b>	<b>A</b>	49,17,975.62
11,75,921.34	<b>II. RESERVES &amp; SURPLUS:</b>			29,33,375.30	As per Schedule		
22,32,915.87	Opening Balance	34,08,837.21			Building Under		
34,08,837.21	Add: Excess of Income				Construction		78,64,220.92
8,23,926.00	Over Expenditure for the year	4,44,301.62	38,53,138.83		<b>CURRENT ASSETS:</b>	<b>G</b>	64,086.00
	<b>III. PROJECT FUND</b>			1,57,061.00	Deposits & Advances		1,49,581.00
	Further Expenditure to be			4,81,597.00	TDS		15,94,332.00
	incurred for project pending		5,26,035.33	1,34,793.00	Accounts Receivables	<b>H</b>	30,931.85
	<b>IV. PROJECT FUND FOR SPECIFIC PURPOSE:</b>				GST		18,38,930.85
7,264.50	Furniture Fund			7,64,012.56	<b>CASH AND BANK BALANCE</b>	<b>I</b>	
1,52,393.26	Plant & Machinery Fund	B	6,538.05		As per Schedule		5,79,929.87
1,633.63	Computer & Accessories Fund	C	1,29,534.27				
		D	980.18				
45,78,537.94	<b>V. LOANS AND ADVANCES:</b>	<b>E</b>					
	Loans & Advances		47,04,008.94				
30,040.00	<b>VI. CURRENT LIABILITIES:</b>	<b>F</b>					
2,48,408.30	Security Deposits						
11,294.00	Sundry Creditors						
134.00	GST Payable						
	Interest on GST Payable		6,57,726.04				
	Other Current Liabilities						
<b>96,67,588.84</b>	<b>TOTAL:</b>		<b>1,02,83,081.64</b>	<b>96,67,588.84</b>	<b>TOTAL:</b>		<b>1,02,83,081.64</b>

**Notes:**

See Schedule - N 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,  
14.07.2020  
CA. Thomas Mani  
M. No. 20015 (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, 2020**

Previous Year ₹	EXPENDITURE	Current Year ₹	Previous Year ₹	INCOME	Current Year ₹
8,07,333.66	To Project Expenditure (See Sch. L)	20,05,415.93	5,01,080.00	By Fund Received for various activities (Sch.J)	30,33,566.20
1,51,690.00	" Programme Expenditure( See Sch.M)	68,085.79	10,000.00	" Program Receipt (Sch K)	1,23,919.00
14,69,525.00	" Salaries & Allowances	8,33,400.00	24,66,647.96	" Donation	3,25,650.00
54,546.00	" Professional Fee	48,750.00	6,19,392.00	" Testing Fees	6,26,941.64
85,874.35	" Lab Expenses	1,41,042.96	55,460.00	" JNC - Fees	31,900.00
4,930.00	" Enjoy Learning	1,648.42	21,722.00	" Interest on IT Refund	23,075.00
66,950.00	" Junior Naturalist Course (JNC)	44,677.50	9,175.00	" Other Income	2,123.00
200.00	" Coolie&Labour Charge	3,300.00	14,835.00	" Sale of notices,booklets and manuals	9,795.00
31,682.00	" Transporting & Travelling Expenses	49,685.00	16,434.00	" Bank Interest Received	7,331.00
65,328.00	" Fuel& Electricity Charges	48,225.00	16,100.00	" Training Fees - Mushroom	10,500.00
64,776.26	" Repairs & Maintenance	1,56,249.56	7,750.00	" Enjoy Learning Fee	7,100.00
58,865.62	" Printing & Stationery	44,024.78	1,41,000.00	" TIES Research Training Programme(TRTP) Fees	3,00,725.00
62,928.00	" Postage & Telephone	58,600.90	28,789.18	" Transfer from Earmark funds for specific purpose	24,238.89
10,631.00	" Food & Refreshment	17,899.00	52,000.00	" SPSS Receipts	1,06,000.00
1,250.00	" Donation	1,500.00	10,500.00	" Hall Rent Received	12,600.00
2,703.54	" Bank Charges	2,814.23	32,000.00	" Internship Fee	3,000.00
1,500.00	" Website Charges	3,800.00	18.00	" Discount Received	947.74
1,700.00	" Subscription	1,074.00	-	" Training programme fee	25,620.00
11,380.11	" Miscellaneous expenses	17,761.98	-	" Paristhimitra award	15,000.00
4,142.00	" Garden Expenses	6,798.20	-	" CNPI Fee Received	30,000.00
9,480.00	" Butterfly Garden Expenses	9,710.00	7,225.00	" Agriculture Training Fee	-
1,400.00	" Mushroom Training Expenses	2,767.00	20,000.00	" Project fund for Participatory Forest Management	-
71,602.64	" SPSS Training	77,217.00	2,04,300.00	" Donation For MMKRPC	-
12,913.60	" Fees & Taxes	3,677.78	80,519.00	" Project fund For Jalanidi	-
19,675.00	" Water Expenses	21,750.00	64,70,256.00	" CSR Project fund from Appollo	-
11,500.00	" Honorarium	2,500.00	10,000.00	" World Malayali Council Award	-
134.00	" Interest on GST	150.00	47,000.00	" Spss Training	-
5,101.00	" CSR Presenting Expenses	8,421.00	11.39	" Round off	-

(Contd....2)

500.00	" Society Registration Fees	500.00		
-	" Late fee on GST	150.00		
-	" TDS Written off	75,907.00		
-	" Moovattupuzha River Audit Fund written off	1,00,230.00		
-	" Training Expenses	5,188.42		
-	" Membership Fees	900.00		
-	" Round off	0.97		
-	" Medical Expenses	187.00		
9,031.00	" Echronia Expenses	-		
47,08,911.58	" Apollo Project Expenditure	-		
80,519.00	" Jananidi Project Expenditure	-		
10,440.00	" Suchitwa Mission Expenses	-		
12,082.00	" Flood Relief Expenses	-		
2,500.00	" Water Sample Collection Expenses	-		
8,758.00	" Meenachil Thumpy Survey (MTS) Expenses	-		
20,000.00	" Participatory Forest Management Expenditure	-		
900.00	" Entemanimalayal Project	-		
19,410.00	" Bank Interest	-		
2,04,300.00	" MMKRPC Expenditure	-		
2,950.00	" Website Renewal Charges	-		
5,100.00	" Tally updation	-		
4,34,155.30	" Depreciation	4,11,721.43		
22,32,915.87	" Excess of Income over Expenditure	4,44,301.62		
<b>1,08,42,214.53</b>	<b>TOTAL</b>	<b>47,20,032.47</b>	<b>1,08,42,214.53</b>	<b>TOTAL</b>
				<b>47,20,032.47</b>

As per our report of even date attached  
For Koshy & Mani  
Chartered Accountants  
FRN:001430S



Kottayam,  
14.07.2020  
C.A. Thomas Mani  
M. No. 20015 (Partner)

*Biju K.*  
Biju K.  
Treasurer

*Dr. Punnen Kurian*  
Dr. Punnen Kurian  
Secretary

*Dr. Abraham Samuel K.*  
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, 2020**

**SCHEDULE - A**

Particulars	Cost as on 01.04.2019	Additions during the year	Sales/ adjustments etc.	Total cost as on 31.03.2020	Depreciation		Net Block	
					Till 31.03.2019	For the Year	Upto 31.03.2020	As at 31.03.2020
Land	19,77,064.29	-	-	19,77,064.29	0	-	-	19,77,064.29
Building	37,60,582.05	-	-	37,60,582.05	18,24,258.60	1,93,632.35	20,17,890.95	17,42,691.11
Well	67,500.00	-	-	67,500.00	46,318.19	2,118.18	48,436.37	19,063.63
Air Conditioner	64,200.00	-	-	64,200.00	43,308.67	3,133.70	46,442.37	17,757.63
Refrigerator	52,450.00	-	-	52,450.00	32,412.62	3,005.61	35,418.23	20,891.33
Stabilizer	15,650.00	-	-	15,650.00	12,489.20	474.12	12,963.32	17,031.77
Computer Printer	36,907.00	-	-	36,907.00	17,950.12	2,843.53	20,793.65	2,686.68
Weighing Balance	39,055.00	-	-	39,055.00	24,512.78	2,181.33	26,694.11	16,113.35
Microscope	46,764.00	-	-	46,764.00	19,843.06	4,038.14	23,881.20	12,360.89
Laminar Flow	39,000.00	-	-	39,000.00	27,435.16	1,734.73	29,169.89	22,882.80
Water Heater	18,500.00	-	-	18,500.00	13,014.23	822.87	13,837.10	9,830.11
Inverter	35,000.00	-	-	35,000.00	23,779.63	1,683.06	25,462.69	4,662.90
Bosch GLM Measuring Tool	11,000.00	-	-	11,000.00	2,351.25	1,297.31	3,648.56	9,537.31
Solar Charger Load Sharing E	11,000.00	-	-	11,000.00	2,351.25	1,297.31	3,648.56	7,351.44
Solar Panel	1,74,730.00	-	-	1,74,730.00	48,186.04	18,981.59	67,167.63	7,351.44
Euro Clean Vacuum Cleaner	14,790.00	-	-	14,790.00	4,104.23	1,602.87	5,707.10	1,07,562.37
Godraj Safe	5,500.00	-	-	5,500.00	1,526.25	596.06	2,122.31	9,082.90
Honda Generator	98,000.00	-	-	98,000.00	27,195.00	10,620.75	37,815.75	3,377.69
Scanner	3,060.00	-	-	3,060.00	2,624.78	65.28	2,690.06	60,184.25
Solar Lamp	32,020.00	-	-	32,020.00	13,611.60	2,761.26	16,372.86	369.94
Calorimeter	6,500.00	-	-	6,500.00	5,316.17	177.57	5,493.74	435.22
Pedestal Fan	5,390.00	1,864.40	-	7,254.40	4,215.40	455.85	4,671.25	15,647.14
Water Purifier	9,950.00	-	-	9,950.00	4,567.68	807.35	5,375.03	1,006.26
Samsung Mobile	2,500.00	-	-	2,500.00	1,383.53	167.47	1,551.00	2,583.15
Calculator	351.00	-	-	351.00	218.75	19.84	238.59	4,574.97
Mike	91,450.00	-	-	91,450.00	31,133.74	9,047.44	40,181.18	949.00
Fan	6,570.00	-	-	6,570.00	3,590.11	446.98	4,037.09	112.41
LPG Stove	1,153.00	-	-	1,153.00	679.81	70.98	750.79	51,268.82
UV-VIS Spectro Photometer	1,57,467.00	-	-	1,57,467.00	92,838.35	9,694.30	1,02,532.65	2,532.91
Binocular	5,050.00	-	-	5,050.00	2,977.79	310.83	3,288.62	402.21
Nikon Camera	78,777.75	-	-	78,777.75	41,100.88	5,651.53	46,752.41	54,934.35
Digital Camera	11,900.00	-	-	11,900.00	4,620.52	1,091.92	5,712.44	1,761.38
Road Safety Convex Mirror	4,847.00	-	-	4,847.00	1,345.04	525.29	1,870.33	32,025.34
								6,187.56
								2,976.67
								3,501.96

(Contd..2)

Particulars	Cost as on 01.04.2019	Additions during the year	Sales/ adjustments etc.	Total cost as on 31.03.2020	Depreciation			Net Block	
					Till 31.03.2019	For the Year	Upto 31.03.2020	As at 31.03.2020	As at 31.03.2019
DH/EC/TDS Meter	3,920.00	-	-	3,920.00	588.00	499.80	1,087.80	2,832.20	3,332.00
Digital Flame Photometer	32,815.80	-	-	32,815.80	2,461.19	4,553.19	7,014.38	25,801.42	30,354.61
Rotary Shaker Speed	17,800.00	-	-	17,800.00	1,335.00	2,469.75	3,804.75	13,995.25	16,465.00
Salinometer	2,864.00	-	-	2,864.00	429.60	365.16	794.76	2,069.24	2,434.40
Makita Cutter	3,051.00	-	-	3,051.00	228.83	423.33	652.16	2,398.84	2,822.17
V- Guard Motor Pump	9,100.00	-	-	9,100.00	1,365.00	1,160.25	2,525.25	6,574.75	7,735.00
Xerox Machine	42,500.00	-	-	42,500.00	6,375.00	5,418.75	11,793.75	30,706.25	36,125.00
Filod Light	2,300.00	-	-	2,300.00	345.00	293.25	638.25	1,661.75	1,955.00
Furniture & Fittings	4,35,818.60	22,932.00	-	4,58,750.60	1,46,368.10	30,991.65	1,77,359.75	2,81,390.85	2,89,450.50
Library Books	27,297.00	1,760.00	-	29,057.00	25,708.97	1,339.21	27,048.18	2,008.82	1,588.03
Computer & Accessories	3,30,109.00	87,078.79	-	4,17,187.79	2,83,994.34	45,585.29	3,29,579.63	87,608.16	46,114.66
Wind Shield	2,100.00	-	-	2,100.00	1,238.08	129.29	1,367.37	732.63	861.92
Solar Light	21,000.00	-	-	21,000.00	9,070.62	1,789.41	10,860.03	10,139.97	11,929.38
Camera Tripod	24,045.00	-	-	24,045.00	10,385.64	2,048.90	12,434.54	11,610.46	13,659.36
Autoclave	56,391.00	-	-	56,391.00	24,357.02	4,805.10	29,162.12	27,228.88	32,033.98
Battery	21,000.00	-	-	21,000.00	8,656.09	1,851.59	10,507.68	10,492.32	12,343.91
Borewell	70,100.00	-	-	70,100.00	21,552.25	4,854.78	26,407.03	43,692.97	48,547.75
Brushcutter	25,000.00	-	-	25,000.00	11,949.85	1,957.52	13,907.37	11,092.63	13,050.15
Incubator	64,194.00	-	-	64,194.00	30,684.27	5,026.46	35,710.73	28,483.27	33,509.73
Numbering Machine	585.00	-	-	585.00	279.78	45.78	325.56	259.44	305.22
Projector	78,150.00	-	-	78,150.00	31,371.59	7,016.76	38,388.35	39,761.65	46,778.41
Induction Cooker	2,500.00	-	-	2,500.00	1,080.14	212.98	1,293.12	1,206.88	1,419.86
Garmin Oregon	29,490.00	-	-	29,490.00	12,737.90	2,512.82	15,250.72	14,239.29	16,752.10
Mixi	5,000.00	-	-	5,000.00	1,929.38	460.59	2,389.97	2,610.03	3,070.62
Washing Machine	4,500.00	-	-	4,500.00	1,736.44	414.53	2,150.97	2,349.03	2,763.56
Punching Machine	10,850.00	-	-	10,850.00	4,186.75	999.49	5,186.24	5,663.76	6,663.25
Flask Conikal 5Ltr	13,255.00	-	-	13,255.00	1,988.25	1,690.01	3,678.26	9,576.74	11,266.75
Electronics	-	8,211.88	-	8,211.88	-	615.89	615.89	7,595.99	-
Wall fan	-	2,100.00	-	2,100.00	-	157.50	157.50	1,942.50	-
Water bath ring	-	9,000.00	-	9,000.00	-	675.00	675.00	8,325.00	-
<b>Total:</b>	<b>82,20,413.49</b>	<b>1,32,947.07</b>	-	<b>83,53,360.56</b>	<b>30,23,663.51</b>	<b>4,11,721.43</b>	<b>34,35,384.94</b>	<b>49,17,975.62</b>	<b>51,96,749.98</b>
<b>Previous Year</b>	<b>78,87,783.69</b>	<b>3,32,629.80</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>

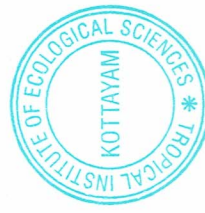
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Particulars	Cost as on 01.04.2019	Additions during the year	Sales/ adjustments etc.	Total cost as on 31.03.2020	Depreciation		Net Block		
					Till 31.03.2019	For the Year	Upto 31.03.2020	As at 31.03.2020	As at 31.03.2019
Building	29,33,375.30	12,870.00	-	29,46,245.30	-	-	-	29,46,245.30	29,33,375.30
<b>Total:</b>	<b>29,33,375.30</b>	<b>12,870.00</b>	-	<b>29,46,245.30</b>	-	-	-	<b>29,46,245.30</b>	<b>29,33,375.30</b>
<b>Previous Year</b>	<b>5,78,816.00</b>	<b>23,54,559.30</b>	-	<b>29,33,375.30</b>	-	-	-	<b>29,33,375.30</b>	<b>5,78,816.00</b>

  
Dr. Abraham Samuel K.  
President

  
Dr. Punnen Kurian  
Secretary

  
Biju K.  
Treasurer









**TROPICAL INSTITUTE OF ECOLOGICAL SCIENCES,**

**VELLOOR, KOTTAYAM**

<b>As at 31.03.2019</b>		<b>As at 31.03.2020</b>
<b><u>SCHEDULE - B: FURNITURE FUND</u></b>		
[See Schedule M (1) (iv)]		
8,071.67	Balance as per last Balance Sheet	7,264.50
807.17	Less: Amount Transferred to Income & Expenditure A/c	726.45
<b><u>7,264.50</u></b>	<b>Total</b>	<b><u>6,538.05</u></b>
<b><u>SCHEDULE - C: PLANT &amp; MACHINERY FUND</u></b>		
[See Schedule M (1) (iv)]		
1,79,286.19	Balance as per last Balance Sheet	1,52,393.26
26,892.93	Less: Amount Transferred to Income & Expenditure A/c	22,858.99
<b><u>1,52,393.26</u></b>	<b>Total</b>	<b><u>1,29,534.27</u></b>
<b><u>SCHEDULE - D: COMPUTER &amp; ACCESSORIES FUND</u></b>		
[See Schedule M (1) (iv)]		
2,722.71	Balance as per last Balance Sheet	1,633.63
1,089.08	Less: Amount Transferred to Income & Expenditure A/c	653.45
<b><u>1,633.63</u></b>	<b>Total</b>	<b><u>980.18</u></b>
<b><u>SCHEDULE - E: LOANS &amp; ADVANCES (Cr.)</u></b>		
7,35,058.77	Green Leaf	8,90,058.77
5,58,000.00	Dr. A.P.Thomas	5,58,000.00
20,91,971.51	Green Farm	20,91,971.51
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
6,427.00	Feba	-
23,102.00	Rahul	-
<b><u>45,78,537.94</u></b>	<b>Total</b>	<b><u>47,04,008.94</u></b>
<b><u>SCHEDULE - F: SUNDRY CREDITORS</u></b>		
2,39,175.00	Green Farm India	1,90,495.00
2.30	Cimons Syntificate syndicate (P) Ltd	23,229.00
-	Pharma-O-Sales	26,242.00
-	Associated Scientific Company	46,355.00
-	R J Enterprises	16,000.00
2,995.00	Ayyappa Agri Farm	-
6,236.00	Bio Tech Inc	-
<b><u>2,48,408.30</u></b>	<b>Total</b>	<b><u>3,02,321.00</u></b>

  
Dr. Abraham Samuel K.  
President

  
Dr. Punnen Kurian  
Secretary

  
Biju K.  
Treasurer







**TROPICAL INSTITUTE OF ECOLOGICAL SCIENCES,**  
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<b>As at</b>	<b><u>SCHEDULE - G: DEPOSITS &amp; ADVANCES</u></b>	<b>As at</b>
<b>31.03.2019</b>		<b>31.03.2020</b>
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
30,000.00	Bank Guarantee - PFM Project	30,000.00
1,700.00	LPG Cylinder Deposit	1,700.00
-	CMD deposit	4,000.00
-	Rent Deposit- UNDP Project	10,000.00
-	Advance- Naveen	5,000.00
-	Advance- Pradeep	3,000.00
-	Earnest Money Deposit	2,000.00
1,00,230.00	Moovattupuzha River Audit Receivable	-
8,245.00	Advance for projects	-
8,500.00	Advance- John Ninan	-
<b><u>1,57,061.00</u></b>	<b>Total:</b>	<b><u>64,086.00</u></b>

<b>As at</b>	<b><u>SCHEDULE - H - ACCOUNTS RECEIVABLES</u></b>	<b>As at</b>
<b>31.03.2019</b>		<b>31.03.2020</b>
2,301.00	Medical Officer CHC Kumarakaom	270.00
8,000.00	Receivables - National Science Day	8,000.00
15,000.00	Receivables - Biodiversity Awareness Programme	15,000.00
15,000.00	Receivables - Tropical Wetland	15,000.00
-	CHC Ayarkunnam	1,062.00
-	Receivables - Paristhithikam Fund	81,000.00
-	Receivables - Urjakiran Fund	10,000.00
-	Receivables - World Enviornment Day Fund	10,000.00
-	Receivables - Sand Audit Fund	14,54,000.00
760.00	Anupama Mani	-
767.00	Medical Officer PHC Manimala	-
22,965.00	Mr. Alex John	-
60,000.00	Receivables - Workshop on Postflood rebuilding	-
10,000.00	Receivables - National Ozone Day	-
<b><u>1,34,793.00</u></b>	<b>Total:</b>	<b><u>15,94,332.00</u></b>

  
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**TROPICAL INSTITUTE OF ECOLOGICAL SCIENCES,**  
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As at 31.03.2019	<b>SCHEDULE - I: CASH AND BANK BALANCES</b>	As at 31.03.2020
25,120.18	Cash in Hand	5,641.96
3,36,545.87	Andhra Bank (A/c No. 114211100000034)	1,41,922.99
65,675.75	Andhra Bank - Apollo Project	391.15
7,529.17	Axis Bank (A/c No. 051010100157803)	3,40,901.50
4,161.79	Canara Bank (A/c No. 0779101019584)	4,306.79
1,18,245.13	Indus Ind Bank (A/c No. 100009485256)	12,159.13
27,172.20	South Indian Bank, Manarcaud	26,381.40
8,033.66	State Bank of India, Manarcad (A/c No. 67203847937)	8,310.66
57,571.21	State Bank of India, Manarcad (A/c No. 67094084166)	20,133.45
1,13,957.60	State Bank of India, Meenadom (A/c No. 67212669510)	5,644.84
-	Canara Bank (A/c No. 0079101012487)	14,136.00
<b>7,64,012.56</b>	<b>Total:</b>	<b>5,74,287.91</b>
		<b>5,79,929.87</b>

As at 31.03.2019	<b>SCHEDULE - J: FUND RECEIVED FOR VARIOUS ACTIVITIES</b>	As at 31.03.2020
-	Moovattupuzha Sand Audit fund	7,78,000.00
-	River Bank Mapping and Sand Audit Fund	3,45,600.00
-	Appolo Project	36,553.00
-	Beewax Project	60,000.00
-	Periyar River Bank Audit Fund	8,76,000.00
-	River Conservation Project	1,65,000.00
-	TVS- Apiculture Project Fund	75,000.00
-	Paticipatory Forest Management	2,36,339.00
-	Jalanidhi Project	3,28,000.00
-	MMKRPC	65,700.00
3,768.00	Indian Snake Bite Initiatives (ISBI)	67,374.20
8,000.00	National Science Day	-
15,000.00	Biodiversity Awareness Programme	-
60,000.00	Workshop on Postflood Rebuilding	-
10,000.00	National Ozone Day	-
15,000.00	Tropical Wetland	-
3,89,312.00	Kerala State Biodiversity Board (KSBB) Pine Apple Project	-
<b>5,01,080.00</b>	<b>Total:</b>	<b>30,33,566.20</b>

As at 31.03.2019	<b>SCHEDULE - K: PROGRAM RECEIPT</b>	As at 31.03.2020
10,000.00	World Environment Day	10,000.00
-	Paristhikam fund	81,000.00
-	Urjakiran Fund	24,000.00
-	Vembanadu Dragon Flies- Survey Fund	8,919.00
<b>10,000.00</b>	<b>Total:</b>	<b>1,23,919.00</b>

  
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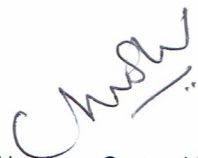





**TROPICAL INSTITUTE OF ECOLOGICAL SCIENCES,  
VELLOOR, KOTTAYAM**

As at 31.03.2019	<b>SCHEDULE - L: PROJECT EXPENDITURE</b>	As at 31.03.2020
3,92,250.00	River Bank Mapping	2,25,918.80
2,65,532.00	Indian Snake Bite Initiative (ISBI) Project	52,900.00
-	Paristhithikam	88,707.22
-	Poothirikka Project	1,830.00
-	Moovattupuzha River Audit	82,834.86
-	Manimalayar Project	20,316.00
-	River Conservation	43,500.00
-	Periyar River Bank Mapping	6,55,756.86
-	Participatory Forest Management	2,20,000.00
-	Jalanidhi Project	3,28,000.00
-	Appolo Project	1,05,906.19
-	MMKRPC	60,000.00
-	Echroia Expenses	16,384.00
-	Apiculiture Project-TVS	33,757.00
-	UNDP Expenses	69,605.00
1,38,440.66	Kerala State Biodiversity Board (KSBB) Pine Apple Project	-
11,111.00	KSBB Sacred Grove	-
<b>8,07,333.66</b>	<b>Total:</b>	<b>20,05,415.93</b>

As at 31.03.2019	<b>SCHEDULE - M: PROGRAMME EXPENDITURE</b>	As at 31.03.2020
13,755.00	World Environment Day	14,500.00
-	Urjakiran Expenses	24,532.00
-	Meenachil Odonate Survey	19,200.90
-	Vembanadu Odonate Survey	9,852.89
445.00	House Sparrow Day	-
16,330.00	National Technology Day	-
9,400.00	National Science Day	-
18,125.00	Biodiversity Awareness Programme	-
15,900.00	Ozone Day	-
63,440.00	Postflood Workshop	-
14,295.00	World Wetland Day	-
<b>1,51,690.00</b>	<b>Total:</b>	<b>68,085.79</b>

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

**SCHEDULE - N: 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.

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.

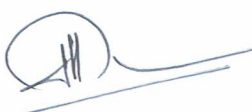
Income from receipts for other programs is recognised when the associated obligation is performed and the right to receive money is established.

(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.

  
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