



KOSHY & MANI

Chartered Accountants

P.B. NO. 666,

XIV / 524-A, BHUVANA BUILDINGS
NEAR DISTRICT AYURVEDA HOSPITAL

VAYASKARA KUNNU

KOTTAYAM-686 001

KERALA

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

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

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Independent Auditor's Report

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

Report on the Audit of Financial Statements

Opinion

We have audited the accompanying standalone financial statements of "**TROPICAL INSTITUTE OF ECOLOGICAL SCIENCES, VELLOOR P.O., KOTTAYAM**", which comprise of the Balance Sheet as at March 31, 2025 and the Income and Expenditure Account for the year then ended, and notes to the financial statements, 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, and subject to Note No 3 of Balance Sheet, 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, 2025; and
- in the case of the Income and Expenditure Account, of the Excess of Income over Expenditure for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India. 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 Society in accordance with the ethical requirements that are relevant to our audit of the financial statements, Code of Ethics issued by ICAI and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and presentation of these financial statements that give a true and fair view of the state of affairs and financial position of the Society 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.

In preparing the Financial statements, management is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to cease operations or has no realistic alternative but to do so.

The Governing body of the Society is responsible for overseeing the Society's financial reporting process.





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Auditors' 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 SA's will always detect a material misstatement when it exist. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SA's, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risk of material misstatement of the financial statements whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by governing body.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt of the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the society to cease to continue a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Governing body of the Society regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



For KOSHY & MANI
Chartered Accountants
FRN: 001430S

Place: Kottayam
Date: 08.09.2025

CA. Thomas Mani
M. No. 020015 (Partner)
UDIN:25020015BMISXX9561

TROPICAL INSTITUTE OF ECOLOGICAL SCIENCES
ECOLOGICAL RESEARCH CAMPUS, VELLOOR P. O., PAMPADY, KOTTAYAM - 686 501
BALANCE SHEET AS AT 31ST MARCH, 2025

(Amount in Rs.)

	Particulars	Note No	31 March 2025	31 March 2024
I	<u>EQUITY AND LIABILITIES</u>			
	1. <u>Owners' Funds</u>			
	(a) Capital Fund	4a	57,92,515.95	49,45,380.84
	(b) Other Funds	4b	14,99,510.44	31,80,093.14
			72,92,026.39	81,25,473.98
	2. <u>Non-current liabilities</u>			
	Long Term Borrowings	5	60,14,037.43	64,32,431.74
			60,14,037.43	64,32,431.74
	3. <u>Current liabilities</u>			
	Other current liabilities	6	12,29,012.05	9,41,971.60
			12,29,012.05	9,41,971.60
	Total		1,45,35,075.87	1,54,99,877.32
II	<u>ASSETS</u>			
	1. <u>Non-current assets</u>			
	Property, Plant and Equipment and Intangible assets			
	(i) Property, Plant and Equipment	7a	45,52,004.72	50,15,196.52
	(ii) Capital work in progress	7b	39,02,325.63	29,75,507.63
			84,54,330.35	79,90,704.15
	2. <u>Current assets</u>			
	(a) Inventories	8	4,08,674.48	5,04,147.30
	(b) Cash and bank balances	9	10,90,874.65	22,53,129.72
	(c) Other current assets	10	45,81,196.39	47,51,896.15
	Total		1,45,35,075.87	1,54,99,877.32
	Brief about the Entity	1		
	Summary of significant accounting policies	2		
	Other Notes	3		
	The accompanying notes are an integral part of the financial statements			

1.

Dr. Abraham Samuel K.
President

2.

Dr. Punnen Kurian
Secretary

3.

Biju K.
Treasurer

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

Kottayam,
08.09.2025

CA. Thomas Mani
M. No.020015 (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, 2025

(Amount in Rs.)

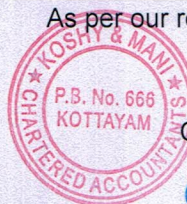
	Particulars	Note	31 March 2025	31 March 2024
I	<u>Income</u>			
	(a) Revenue from operations	11	1,18,06,008.98	54,21,835.22
	(b) Other Income	12	5,59,549.98	5,20,718.60
II	Total Income (a + b)		1,23,65,558.96	59,42,553.82
III	<u>Expenditure:</u>			
	(a) Operating Expenses	13	87,38,941.65	35,27,832.72
	(b) Changes in Inventories	14	95,472.82	13,318.80
	(c) Employee benefits expense	15	14,32,772.74	9,14,800.00
	(d) Depreciation and amortization expense	16	4,95,742.84	5,62,527.80
	(e) Other expenses	17	7,55,493.80	8,53,404.66
IV	Total expenses		1,15,18,423.85	58,71,883.98
V	Excess of Income/(Expenditure)		8,47,135.11	70,669.84
	The accompanying notes are an integral part of the financial statements			

As per our report of even date attached

1. Dr. Abraham Samuel K.
President

2. Dr. Punnen Kurian
Secretary

3. Biju K.
Treasurer



For Koshy & Mani
Chartered Accountants
FRN:001430S

Kottayam,
08.09.2025

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

SCHEDULE - A : NOTES

1. Organisation Overview

Tropical Institute of Ecological Sciences is an NGO registered on 1st December, 2004 under the TC Act of 1955 (Reg No.K-483/04) to create an environmentally responsible community, through research, environmental education, capacity building, and community participation by blending traditional and modern scientific knowledge.

The Tropical Institute of Ecological Sciences (TIES) is a nonprofit research organization founded by experts in education, conservation, and management. TIES aims to connect people with nature through education, outreach, research, and grassroots interventions. The organization operates under four guiding Pillars: Community Development, Environmental Education and Outreach, Capacity Building, and Research and Development. Each project undertaken by TIES integrates components from one or more of these Pillars to provide comprehensive solutions aligned with the Sustainable Development Goals (SDGs). Currently TIES has completed 100+ projects in India with the help of State and Central Level Department, Corporate Groups, International organizations, etc in the field of biodiversity conservation, waste management, water conservation, etc.

2. 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) Use of estimates

The preparation of financial statements requires the management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and disclosure of contingent liabilities, at the end of the reporting period. Although, these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

(iii) Contingencies and Events occurring after the balance sheet date

The amount stated in the financial statements is based on the information which is available at the date on which the financial statements are approved. Events occurring after the balance sheet date that indicate that an asset may have been impaired, or that a liability may have existed, at the balance sheet date are, therefore, taken into account in identifying and determining the amounts included in financial statements.

(iv) Property, Plant & Equipment

Property, Plant & Equipment 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.

(v) 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.

(vii) Employee Benefits

Short- term Employee Benefits

All employee benefits payable wholly within twelve months of rendering the services are classified short-term employee benefits. Benefits such as salaries, wages etc and expected cost of ex- gratia are recognised in the period in which the employee renders the related service.



TROPICAL INSTITUTE OF ECOLOGICAL SCIENCES, VELLOOR, KOTTAYAM

(viii) 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.

- Interest Income is recognised on a time proportion basis taking into account the amount outstanding and applicable interest rate.

(ix) Inventories

Finished goods are valued at the lower of cost or Net Realisable Value

(x) Contingent Liability, Provisions and Contingent Asset

The Entity creates a provision when there is present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of obligation

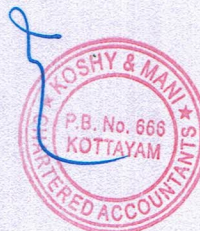
"A provision is recognized when an entity has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on management estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current management estimates. Contingent Liabilities are disclosed when the entity has a possible obligation or a present obligation and it is probable that a cash outflow will not be required to settle the obligation."

A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that probably will not require an outflow of resources or where a reliable estimate of the obligation cannot be made.

Contingent assets are neither recorded nor disclosed in the financial statements.

(xi) 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.



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TROPICAL INSTITUTE OF ECOLOGICAL SCIENCES, VELLOOR, KOTTAYAM

3. Other Notes

- (i) Rs. 30,00,000/- under the head Deposits & Advances represents the amount given to Innovative Project Management Services Pvt Ltd. The party to whom the advance is given have not complied with the terms of agreements dated 16th November 2023 and 28th September 2023. In the absence of confirmation of the balance by the concerned party, our opinion on the correctness of Balance Sheet is subject to the recoverability/compliance with the terms of agreement.
 - (ii) With reference to MOU dated 15.12.2022 , fund received with respect to CSIR - NIIST Project undertaken by the society, Surplus of Rs. 18, 32,719.26 is realized as income in the current year since the project is completed.
 - (iii) 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.
 - (iv) Previous years figures have been regrouped / rearranged wherever necessary to suit the current years layout.
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Dr. Abraham Samuel K.
President



Dr. Punnen Kurian
Secretary

Biju K.
Treasurer



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

Notes forming part of the Financial Statements for the year ended 31st March, 2025

(Amount in Rs.)

4a	Capital fund		31 March 2025	31 March 2024
(a)	Capital Account		4,05,120.00	4,05,120.00
(b)	<u>Reserves & Surplus</u>			
	Opening Balance	45,40,260.84		44,69,591.00
	Add: Excess of Income over Expenditure	8,47,135.11	53,87,395.95	70,669.84
	Total (a+b)		57,92,515.95	49,45,380.84

4b	Other Funds		31 March 2025	31 March 2024
(a)	Project Fund Pending for Utilisation (Sch.C)		14,38,098.52	31,08,058.79
(b)	Furniture Fund (Sch.D)		3,860.66	4,289.62
(c)	Plant & Machinery Fund (Sch.E)		57,475.04	67,617.70
(d)	Computer & Accessories Fund (Sch.F)		76.22	127.03
	Total		14,99,510.44	31,80,093.14

5	Long Term Borrowings		31 March 2025	31 March 2024
(a)	Loans and Advances (Sch.G)		60,14,037.43	64,32,431.74
	Total		60,14,037.43	64,32,431.74

6	Other current liabilities		31 March 2025	31 March 2024
(a)	Accounts Payable (Sch.H)		8,44,172.05	7,40,246.60
(b)	Other current liabilities (Sch.I)		3,84,840.00	2,01,725.00
	Total Other current liabilities		12,29,012.05	9,41,971.60

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TROPICAL INSTITUTE OF ECOLOGICAL SCIENCES
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7a Property, Plant and Equipment and Intangible Assets (owned assets)

Particulars /Assets	TANGIBLE ASSETS										Total
	Land	Building	Well	Borewell	Plant & Machinery	Equipments	Furniture & Fittings	Books	Computer & Accessories	Electric Auto	
Gross Block											
At 1 April 2023	19,77,064.29	37,60,582.05	67,500.00	70,100.00	12,13,945.47	6,97,207.76	4,75,572.65	59,536.50	6,41,963.15	3,23,700.00	92,87,171.87
Additions	Nil	Nil	Nil	Nil	56,901.40	6,25,926.72	17,802.10	9,326.00	2,24,428.00	Nil	9,34,384.22
Deductions/Adjustments	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
At 1 April 2024	19,77,064.29	37,60,582.05	67,500.00	70,100.00	12,70,846.87	13,23,134.48	4,93,374.75	68,862.50	8,66,391.15	3,23,700.00	1,02,21,556.09
Additions	Nil	Nil	Nil	Nil	Nil	11,969.29	Nil	Nil	20,581.75	Nil	32,551.04
Deductions/Adjustments	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
At 31 March 2025	19,77,064.29	37,60,582.05	67,500.00	70,100.00	12,70,846.87	13,35,103.77	4,93,374.75	68,862.50	8,86,972.90	3,23,700.00	1,02,54,107.13
At 31 March 2024	19,77,064.29	37,60,582.05	67,500.00	70,100.00	12,70,846.87	13,23,134.48	4,93,374.75	68,862.50	8,66,391.15	3,23,700.00	1,02,21,556.09
Depreciation/Adjustments											
At 1 April 2023	Nil	24,90,160.24	53,602.61	38,247.82	7,18,535.24	4,62,516.62	2,56,055.91	42,410.61	5,17,562.72	64,740.00	46,43,831.77
Additions	Nil	1,27,042.18	1,389.74	3,185.22	82,846.76	97,994.99	23,583.59	8,715.55	1,14,185.77	1,03,584.00	5,62,527.80
Deductions/Adjustments	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
At 1 April 2024	Nil	26,17,202.42	54,992.35	41,433.04	8,01,382.00	5,60,511.61	2,79,639.50	51,126.16	6,31,748.49	1,68,324.00	52,06,359.57
Additions	Nil	1,14,337.96	1,250.77	2,866.70	70,419.75	1,16,069.68	21,373.54	7,094.53	1,00,179.51	62,150.40	4,95,742.84
Deductions/Adjustments	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
At 31 March 2025	Nil	27,31,540.38	56,243.12	44,299.74	8,71,801.75	6,76,581.29	3,01,013.04	58,220.69	7,31,928.00	2,30,474.40	57,02,102.41
At 31 March 2024	Nil	26,17,202.42	54,992.35	41,433.04	8,01,382.00	5,60,511.61	2,79,639.50	51,126.16	6,31,748.49	1,68,324.00	52,06,359.57
Net Block											
At 31 March 2025	19,77,064.29	10,29,041.67	11,256.88	25,800.26	3,99,045.12	6,58,522.48	1,92,361.71	10,641.81	1,55,044.90	93,225.60	45,52,004.72
At 31 March 2024	19,77,064.29	11,43,379.63	12,507.65	28,666.96	4,69,464.87	7,62,622.87	2,13,735.25	17,736.34	2,34,642.66	1,55,376.00	50,15,196.52

Work - In - Progress 7b

Particulars	Cost as on 01.04.2024	Additions during the year	Sales/ adjustments etc.	Total cost as on 31.03.2025	Depreciation		Net Block	
					Till 31.03.2024	Upto 31.03.2025	As at 31.03.2024	As at 31.03.2025
Building	29,75,507.63	9,26,818.00	-	39,02,325.63	-	-	29,75,507.63	29,75,507.63
Total:	29,75,507.63			39,02,325.63			29,75,507.63	29,75,507.63
Previous Year	29,75,507.63	-	-	29,75,507.63	-	-	29,75,507.63	29,75,507.63



Dr. Abraham Samuel K.
 President

Dr. Punnen Kurian
 Secretary

Biju K.
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TROPICAL INSTITUTE OF ECOLOGICAL SCIENCES

ECOLOGICAL RESEARCH CAMPUS, VELLOOR P. O., PAMPADY, KOTTAYAM - 686 501


(Amount in Rs.)

7b	Capital Work in Progress	31 March 2025	31 March 2024
(a)	Building		
	Opening Balance	29,75,507.63	29,75,507.63
	Add: Additions during the year	9,26,818.00	Nil
	Closing Balance	39,02,325.63	29,75,507.63


8	Inventories	31 March 2025	31 March 2024
(a)	Finished goods	4,08,674.48	5,04,147.30
	Total	4,08,674.48	5,04,147.30

9	Cash and Bank Balances	31 March 2025	31 March 2024
A	Cash and cash equivalents		
(a)	On bank accounts (Sch. L)	10,81,315.51	22,51,111.68
(b)	Cash on hand	9,559.14	2,018.04
	Total	10,90,874.65	22,53,129.72

10	Other current assets	31 March 2025	31 March 2024
(a)	Deposits and Advances (Sch. J)	30,25,520.00	32,55,520.00
(b)	Accounts Receivables (Sch. K)	11,39,364.25	8,33,341.83
(c)	TDS Receivable	1,22,699.00	99,480.00
(d)	GST Receivable	2,93,613.14	5,63,554.32
	Total	45,81,196.39	47,51,896.15


Dr. Abraham Samuel K.
President




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Treasurer



TROPICAL INSTITUTE OF ECOLOGICAL SCIENCES

ECOLOGICAL RESEARCH CAMPUS, VELLOOR P. O., PAMPADY, KOTTAYAM - 686 501

(Amount in Rs.)

11	Revenue from operations	31 March 2025	31 March 2024
(a)	Sales (Sch.M)	1,37,860.26	1,02,564.01
(b)	Project Fund Rceived (Sch.N)	98,78,279.97	35,67,966.62
(c)	Testing Fees	7,99,655.65	7,32,466.57
(d)	TIES Research Training Programme(TRTP) Fees	1,13,000.00	2,75,000.00
(e)	Programme Receipt (Sch.O)	7,17,746.02	6,16,585.00
(f)	Training Fees	41,017.08	1,07,213.02
(g)	Internship Fees	1,18,450.00	20,000.00
(h)	Sale of Booklets	Nil	40.00
	Total	1,18,06,008.98	54,21,835.22

12	Other income	31 March 2025	31 March 2024
(a)	Bank Interest	25,184.00	9,580.00
(b)	Donation	63,584.00	7,225.00
(c)	Other income	39,779.66	73,012.45
(d)	Transfer from Earmarked Fund	10,622.43	12,493.84
(e)	Advance Written Off	4,18,394.31	4,18,394.30
(f)	Honorarium	2,000.00	Nil
(g)	Round Off	(14.42)	13.01
	Total	5,59,549.98	5,20,718.60

13	Operating Expenses	31 March 2025	31 March 2024
(a)	Purchases (Sch.P)	1,17,100.00	97,250.00
(b)	Project Expenditure (Sch.Q)	79,07,017.62	28,52,128.45
(c)	Programme Expenditure (Sch.R)	5,40,231.15	3,24,115.76
(d)	Lab Expenses	1,11,654.69	1,85,359.51
(e)	Training Expenses	33,787.00	53,579.00
(f)	Butterfly Garden Expense	29,151.19	4,000.00
(g)	Garden Expenses	Nil	11,400.00
	Total	87,38,941.65	35,27,832.72

Dr. Abraham Samuel K.
President

Dr. Punnen Kurian
Secretary

Biju K.
Treasurer



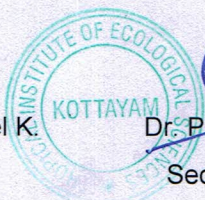
TROPICAL INSTITUTE OF ECOLOGICAL SCIENCES

ECOLOGICAL RESEARCH CAMPUS, VELLOOR P. O., PAMPADY, KOTTAYAM - 686 501

14	Changes in inventories of finished goods, work in progress and stock- in trade	31 March 2025	31 March 2024
(i)	Inventories at the beginning of the year: Finished goods	5,04,147.30	5,17,466.10
	(I)	5,04,147.30	5,17,466.10
	Inventories at the end of the year: Finished goods	4,08,674.48	5,04,147.30
	(II)	4,08,674.48	5,04,147.30
	(Increase)/decrease in inventories of finished	95,472.82	13,318.80
15	Employee benefits expense	31 March 2025	31 March 2024
(a)	Salary & Allowance	14,32,772.74	9,14,800.00
	Total	14,32,772.74	9,14,800.00
16	Depreciation and amortization expense	31 March 2025	31 March 2024
(a)	on tangible assets (Refer note 7a)	4,95,742.84	5,62,527.80
	Total	4,95,742.84	5,62,527.80
17	Other Expenses	31 March 2025	31 March 2024
1	Fuel & Electricity Charges	1,38,764.00	1,24,447.00
2	Transporting & Travelling expenses	22,748.00	18,110.00
3	Postage, Telephone & Internet	36,411.00	32,565.77
4	Professional Fees	51,000.00	60,500.00
5	Rates and taxes	17,690.00	27,785.00
6	ISO Certification Expense	18,203.00	1,06,766.74
7	Repair & Maintenance	1,49,719.26	1,87,310.34
8	Websight Charges	15,000.00	1,157.60
9	Miscellaneous expenses	52,542.02	19,558.39
10	Printing & Stationery	94,237.07	1,15,061.80
11	Food & Refreshment	15,331.00	11,599.00
12	Water Expense	27,600.00	27,200.00
13	Commission on Water Test	289.34	1,320.00
14	Accommodation Expense	97,949.16	34,622.46
15	Vehicle Insurance	5,700.00	6,306.00
16	Bank Charges	12,309.95	11,694.56
17	Honorarium	Nil	5,000.00
18	Prior Period Expense	Nil	62,400.00
19	Exhibition Expense	Nil	Nil
20	Medical Expenses	Nil	Nil
21	Round off	Nil	Nil
	Total	7,55,493.80	8,53,404.66

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SCHEDULE - C: PROJECT FUND PENDING FOR UTILISATION

Projects	Opening Fund	Fund Received during the year	Total Available Amount	Income utilised for Project	Amount pending for Utilisation
Global Giving Fund(fcra)	4,695.73	1,186.42	5,882.15	5,882.15	-
River Conservation Project	4,79,178.00	-	4,79,178.00	2,50,000.00	2,29,178.00
Orchid Project - FCRA	8,531.44	-	8,531.44	7,305.00	-
UK Online Giving & Global Giving Fund - ISBI (FCRA)	6,823.44	-	6,823.44	-	6,823.44
CSIR - IIIST Project	5,58,749.26	22,50,000.00	28,08,749.26	9,76,030.00	-
Adopt a River (FCRA)	1,12,990.13	40,279.76	1,53,269.89	1,48,827.00	4,442.89
Bees For Life (FCRA)	1,10,580.49	99,041.82	2,09,622.31	55,000.00	1,54,622.31
Donation - ISBI	24,700.00	99,778.80	1,24,478.80	65,200.00	59,278.80
IUCN - FCRA	17,45,590.72	13,66,444.00	31,12,034.72	31,12,034.72	-
Bright Fund - FCRA	56,219.58	-	56,219.58	47,892.50	8,327.08
ISBI - UK Online giving-FCRA-Benevity	-	1,18,431.20	1,18,431.20	1,21,000.00	-
NABARD Project	-	3,86,240.00	3,86,240.00	3,27,594.00	58,646.00
Nalumanikkattu Project	-	11,96,356.00	11,96,356.00	11,96,356.00	-
Parumala Forest tree Garden	-	1,21,000.00	1,21,000.00	28,675.30	-
Butterfly Garden Project - DLSA	-	3,36,600.00	3,36,600.00	56,112.00	2,80,488.00
Develop.of Bio acoustics - CWS	-	12,00,000.00	12,00,000.00	6,10,372.00	5,89,628.00
Ecological Project in Devalokam Cathilicate palace	-	1,68,500.00	1,68,500.00	68,410.28	-
Grant - PODF-ID(Nabard)	-	78,000.00	78,000.00	31,336.00	46,664.00
Caterpillar Campus - Butterfly garden & Maintenance	-	7,46,461.70	7,46,461.70	3,69,067.10	-
Total	31,08,058.79	82,08,319.70	1,13,16,378.49	74,77,094.05	14,38,098.52

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As at 31.03.2024		As at 31.03.2025
<u>SCHEDULE - D: FURNITURE FUND</u>		
4,766.24	Balance as per last Balance Sheet	4,289.62
476.62	Less: Amount Transferred to Income & Expenditure A/c	428.96
4,289.62	Total	3,860.66
<u>SCHEDULE - E: PLANT & MACHINERY FUND</u>		
79,550.23	Balance as per last Balance Sheet	67,617.70
11,932.53	Less: Amount Transferred to Income & Expenditure A/c	10,142.66
67,617.70	Total	57,475.04
<u>SCHEDULE - F: COMPUTER & ACCESSORIES FUND</u>		
211.72	Balance as per last Balance Sheet	127.03
84.69	Less: Amount Transferred to Income & Expenditure A/c	50.81
127.03	Total	76.22
<u>SCHEDULE - G: LOANS & ADVANCES (Cr.)</u>		
9,21,058.77	Green Leaf	9,21,058.77
8,58,000.00	Dr. A.P.Thomas	8,58,000.00
28,20,978.66	Dr. Punnen Kurian	28,20,978.66
14,000.00	K.V. Mathew	14,000.00
4,90,000.00	Nelson P.A.	4,90,000.00
1,60,000.00	Prof. Ipe Mathew Venkadathu	1,60,000.00
3,00,000.00	Abraham Samuel	3,00,000.00
4,50,000.00	Sarath Babu	4,50,000.00
4,18,394.31	Green Farm	Nil
64,32,431.74	Total	60,14,037.43
<u>SCHEDULE - H: ACCOUNTS PAYABLES</u>		
6,09,145.00	Green Farm India	6,09,145.00
22,435.00	Cimsons Scientific Syndicate (P) Ltd	5,659.00
82,166.00	MKJ Designs	82,166.00
0.60	Associated Scientific Company	0.60
26,500.00	BON Freelance Designs	26,500.00
Nil	Rajendran Contractor	99,000.00
Nil	Genuine Scientific Instruments	7,900.00
Nil	Gilyad Honey Farm	6,500.00
Nil	Moderm Scientific Solution	7,301.00
Nil	Orient Industries	0.45
7,40,246.60	Total	8,44,172.05

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As at
31.03.2024

As at 31.03.2025

SCHEDULE - I: OTHER CURRENT LIABILITIES


25,525.00	Cauton Deposit - TRTP	16,750.00
1,62,800.00	Salary payable	2,76,400.00
2,500.00	Dr. Punnen Kurian	12,500.00
Nil	Honorarium payable	22,000.00
Nil	Maintenance charges	11,900.00
Nil	Travel expense payable	32,700.00
Nil	TDS Payable	3,590.00
Nil	Cauton Deposit Interns	6,500.00
Nil	Bharathiya Vidya Bhavan	2,500.00
5,900.00	Koshy & Mani	Nil
5,000.00	JNC Fee 2024-25 Received in advance	Nil
2,01,725.00	Total	3,84,840.00

SCHEDULE - J: DEPOSITS & ADVANCES


10,577.00	KSEB Deposit	10,577.00
1,630.00	Security Deposit	1,630.00
1,250.00	Wimax Security Deposit	1,250.00
500.00	Telephone Deposit	500.00
5,563.00	LPG Cylinder Deposit	5,563.00
4,000.00	CMD deposit	4,000.00
2,000.00	Earnest Money Deposit	2,000.00
32,00,000.00	Advance to Innovative Project Management Services Pvt Ltd	30,00,000.00
30,000.00	Security - Rented House	Nil
32,55,520.00	Total	30,25,520.00


SCHEDULE - K: ACCOUNTS RECEIVABLES

15,000.00	Receivables - Biodiversity Awareness Programme	15,000.00
15,000.00	Receivables - Tropical Wetland	15,000.00
6,32,341.83	One Health Eco Products and Services Pvt LTD	6,24,246.25
1,71,000.00	Paristhithikam Fund Receivable	1,71,000.00
Nil	Caterpillar India Pvt Ltd	2,15,018.00
Nil	Christo Therapy Mission	12,000.00
Nil	Nirmala College	6,300.00
Nil	Regional Project director	35,000.00
Nil	Marian College Kuttikanam	4,000.00
Nil	Sarath	30,000.00
Nil	Annamma Trueb	11,800.00
8,33,341.83	Total	11,39,364.25


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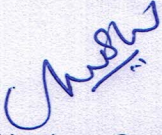
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VELLOOR, KOTTAYAM


As at
31.03.2024


As at 31.03.2025

SCHEDULE - L: BANK BALANCES

1,29,910.09	Union Bank (A/c No. 114211100000034)	2,45,968.44
1,111.79	Canara Bank (A/c No. 0079101012487)	53,252.79
27,297.31	Indus Ind Bank (A/c No. 100009485256)	56,376.31
16,846.15	South Indian Bank, Manarcaud 0152	16,484.15
9,154.66	State Bank of India, Manarcad (A/c No. 67203847937)	9,403.66
5,305.08	State Bank of India, Meenadom (A/c No. 67212669510)	5,449.08
7,431.15	Axis Bank (A/c No. 051010100157803) - FCRA	2,994.71
3,02,955.45	State Bank of India, Delhi - FCRA	34,225.55
Nil	ICICI Bank - non fcra	5,61,707.00
17,51,100.00	ICICI Bank (A/c No 557801000045) - FCRA	95,453.82
1,97,056.23	Total	10,81,315.51


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As at 31.03.2024	<u>SCHEDULE - M : SALES</u>	As at 31.03.2025
96,574.61	Sale of Honey and Others	1,37,860.26
4,724.40	Sale of Bio Fertilizers & Insecticides	Nil
1,265.00	Sale of Plants	Nil
1,02,564.01	Total:	1,37,860.26
	<u>SCHEDULE - N : FUND RECEIVED FOR VARIOUS ACTIVITIES</u>	
10,49,110.00	CSIR - NIIST Project Income	28,08,749.26
Nil	Naalumanikkatu Project	11,96,356.00
Nil	Donation ISBI	65,200.00
Nil	Parumala Project	1,21,000.00
Nil	DLSA Butterfly garden project	56,112.00
Nil	CCF- ID Project NABARD	3,27,594.00
Nil	Grant - PODF-ID(Nabard)	31,336.00
Nil	Development of Bioacoustics tool CWS	6,10,372.00
Nil	Ecological Project in Catholicate Palace	1,68,500.00
Nil	Bees For Life - Global Giving	55,000.00
Nil	Caterpillar campus butterfly garden construction and maintenance	7,46,461.70
16,739.00	Orchid Conservation Project Fund	8,531.44
1,82,868.00	River Conservation Project	2,50,000.00
8,94,246.28	IUCN CAG - Munnar Project Fund	31,12,034.72
2,18,073.00	Adopt A River - FCRA Project Fund	1,48,827.00
1,79,400.40	General Fund - Global Giving FCRA	5,882.15
1,77,000.00	UK Online Giving & Global Giving Fund - ISBI (FCRA)	1,18,431.20
3,60,014.00	Bright Fund USA- FCRA	47,892.50
1,75,000.00	UNDP Fund	Nil
2,76,315.94	Paristhithikam Project Fund	Nil
39,200.00	Apollo Biodiversity Enhancement Project	Nil
35,67,966.62	Total:	98,78,279.97
	<u>SCHEDULE - O : PROGRAM RECEIPT</u>	
75,050.00	Enjoy Learning Programme	1,38,550.00
33,500.00	JNC Fees 2024 & 2025	84,000.00
47,520.00	Students Camp	64,402.00
85,000.00	Green Audit	1,98,530.00
10,000.00	Swachh Sarathi Programme	10,000.00
20,000.00	Workshop on Bee Farming & Climate Change	38,000.00
Nil	Students workshop receipts	85,333.00
Nil	St Michaels College Tree Labelling project	79,411.02
Nil	KE College tree labelling	19,520.00
99,360.00	Performance Study - BOMA Bio Water Filter Receipts	Nil
46,400.00	SPC Workshop on Water Treatment	Nil
8,700.00	Enjoy Life Programme	Nil
19,055.00	Thoothutti Monestry Planting Programme	Nil
15,000.00	Biodiversity Register Preparation	Nil
1,47,000.00	MGU Tree Naming Programme	Nil
10,000.00	CNPI Fee Received	Nil
6,16,585.00	Total:	7,17,746.02

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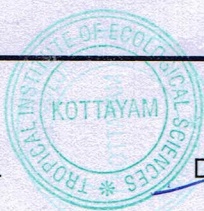
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As at 31.03.2024	<u>SCHEDULE - P : PURCHASES</u>	As at 31.03.2025
95,000.00	Purchase of Honey Raw	1,00,000.00
2,250.00	Purchase - Other Raw Material	17,100.00
97,250.00	Total:	1,17,100.00
	<u>SCHEDULE - Q: PROJECT EXPENDITURE</u>	
10,49,110.00	CSIR - NIIST Project	9,76,030.00
17,171.76	Bees for Life - Project Expenses	55,000.00
1,77,000.00	UK Online Giving & Global Giving Fund - ISBI (FCRA)	1,21,000.00
1,408.00	River Conservation	2,50,000.00
13,000.00	Orchid Conservation Project	7,305.00
2,18,073.00	Adopt A River - FCRA Project	1,48,827.00
2,14,814.00	Bright Fund - FCRA Expenses	67,892.50
2,45,185.00	General Fund - FCRA Expenses	6,000.00
5,90,078.28	IUCN Project - FCRA	34,54,050.80
Nil	Caterpillar campus butterfly garden Project	3,87,067.10
Nil	CWS Project expenses	6,10,372.00
Nil	NABARAD Project expenes	3,27,594.00
Nil	NABARAD Podf grant expenes	31,336.00
Nil	Parumala Forest Tree Garden	28,675.30
Nil	Naalumanikaattu Project expense	12,46,145.64
Nil	Donation ISBI	65,200.00
Nil	Ecological Project in Catholicate Palace	68,410.28
Nil	DLSA Butterfly garden expenses	56,112.00
3,26,288.41	Paristhithikam Manimala Project Expense	Nil
28,52,128.45	Total:	79,07,017.62
	<u>SCHEDULE - R : PROGRAMME EXPENDITURE</u>	
Nil	People Botanical Garden Tree Naming	5,138.64
Nil	ACE Internship expenses	17,382.84
Nil	St. Michaels College Tree Labelling expenses	5,410.96
Nil	Enjoy Teaching expense	6,296.00
Nil	Munnar IUCN Project	58,767.22
Nil	Pathiramanal	1,650.00
Nil	Workshop expenses	58,740.34
Nil	Bees for Life - non fcra	20,499.62
Nil	River relinking - meenachil kodoor	8,500.00
Nil	Anns Organic farm tree naming	2,116.52
Nil	Apiculture Project TVS	2,450.00
Nil	Tree naming naalumanikaattu	415.00
17,256.00	Enjoy Learning Programme	44,043.95
49,535.00	JNC Expenses	78,434.76
48,661.28	Green Audit Expense	2,23,044.30
9,272.00	Meenachil Odonate Survey	6,187.00
1,750.00	Swachh Sarathi Programme	904.00
16,600.00	Thoothutti Monestry Planting Programme	250.00
3,096.60	CNPI Expense	Nil
45,266.00	MGU Tree Naming Programme	Nil
14,683.00	Vembanadu Odonate Survey	Nil
25,322.00	Students Camp Expense	Nil
29,588.00	Honeybee Farming & Climate Change Class Expense	Nil
36,085.88	SPC Workshop on Water Treatment	Nil
27,000.00	Purchase Bomas Filters for performance study	Nil
3,24,115.76	Total:	5,40,231.15

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EXPENSES

CSIR - NIIST Project

Consultancy Fees for River Audit CSIR	1,25,890.00
Survey Charges	8,50,140.00
Total:	9,76,030.00

Bees for Life (FCRA)

Honorarium	35,000.00
Accessories - Bee for Life	20,000.00
Total:	55,000.00

UK Online Giving & Global Giving Fund - ISBI (FCRA)

Honorarium	71,000.00
Snake rescue kit	50,000.00
Total:	1,21,000.00

Indian Snake Bite Initiative (ISBI) - Donation

Snake venom anti serum	36,400.00
ISBI Consultancy fee	10,800.00
Website renewal	18,000.00
Total:	65,200.00

Orchid Conservation Project

FCRA Project Expense	7,305.00
Total:	7,305.00

Adopt A River - FCRA Project

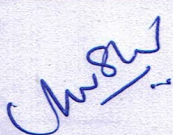
Honorarium	1,15,000.00
Printing	404.00
Vinyl Printing Boards	33,423.00
Total:	1,48,827.00

Bright Fund - FCRA Project


Vinyl Printing Boards	25,626.50
Honorarium	10,000.00
Employee Id	12,266.00
Accessories	20,000.00
Total:	67,892.50


General fund - FCRA Expenses

Honorarium	6,000.00
Total:	6,000.00


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IUCN Project - FCRA

Subcontracting	13,70,004.00
Project Equipments	12,850.00
Lab Chemicals & Consumables	3,33,395.00
Accommodation Expense	85,959.00
Subsistence	14,531.00
Travelling	4,04,144.80
Meetings & Workshops	2,67,025.00
Salary	7,96,750.00
Honorarium	73,250.00
Social Charges	8,986.00
Employee Insurance	413.00
Safety items	18,939.00
Indirect Cost	67,804.00

Total: 34,54,050.80

Caterpillar campus butterfly garden Project

Butterfly garden expense	28,666.10
Food expense	3,370.00
Labour charges	57,200.00
Purchase of plants	1,30,000.00
Salary	1,56,400.00
Travel expense	11,431.00

Total: 3,87,067.10

CWS Project expenses

Field recorders	2,61,217.00
Honorarium	65,000.00
Office management expense	5,854.00
Printing expenses	18,496.00
Salary	1,81,600.00
TA & Transportation	48,205.00
Overhead	30,000.00

Total: 6,10,372.00

NABARAD Project expenses

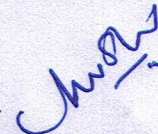
Food & refreshment	9,248.00
Printing & stationery	17,463.00
Travel & accomodation	81,383.00
Salary	2,19,500.00

Total: 3,27,594.00


Bees for Life (non-FCRA)

Consumables - Bee for Life	13,424.62
Freight - Bee for Life	1,660.00
Miscellaneous - Bee for Life	660.00
Travelling - Bee for Life	4,755.00

Total: 20,499.62


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Enjoy Learning Programme/skills

Consumables		13,446.10
Food Expense		16,448.00
Printing & Stationery		3,946.64
Programme Expenses		1,963.21
Travelling expenses		2,240.00
Honorarium		6,000.00
Total:		<u>44,043.95</u>

Junior Naturalist Course Expenses

<u>JNC 2024</u>		
Honorarium	11,000.00	
Refreshment	9,718.94	
TA	24,580.00	
Printing & Stationery	2,020.34	
Miscellaneous	6,576.48	53,895.76
<u>JNC 2025</u>		
Cost of bottle, bag etc	24,239.00	
TA	300.00	24,539.00
Total:		<u>78,434.76</u>

Green Audit Expense

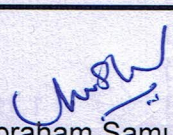
Salary & Allowances		1,89,000.00
Food Expense		2,090.00
Postage, printing & Stationery		17,625.02
Miscellaneous		1,000.00
Travelling expense		13,329.28
Total:		<u>2,23,044.30</u>

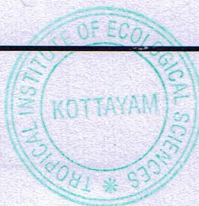
Meenachil Odonate Survey


Food Expense		4,200.00
Refreshments		710.00
Travelling		1,277.00
Total:		<u>6,187.00</u>

Salaries & Allowances

Salary		10,45,300.00
Salary & Allowances - Lab related		2,34,100.00
Employee Insurance		1,53,372.74
Total:		<u>14,32,772.74</u>


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Professional Fees

Audit Fee	30,000.00
Professional Charges	21,000.00
Total:	51,000.00

Lab Expenses

Lab - Accessories	6,834.92
Lab Chemicals	8,090.29
Lab Consumables	57,668.08
Lab Equipments repairs and servicing	4,230.00
Lab Postage	42.00
LPG Gas	26,789.40
Renewal Fees - Pollution control Board	8,000.00
Total:	1,11,654.69

Training Expenses

Certificate course	3,500.00
CI-MAP Training expense	6,678.00
Mushroom training Expense	2,545.00
Fish Farm Training	10,410.00
Apiculture Training Expense	1,154.00
Organic Farming Training expense	5,447.00
Poultry Farming Training expense	4,053.00
Total:	33,787.00

Transportation & Travelling

Transporting	750.00
Travelling Expenses - TIES	21,998.00
Total:	22,748.00

Fuel & Electricity

Electricity	1,36,204.00
Petrol Expense	2,560.00
Total:	1,38,764.00

Repairs & Maintenance

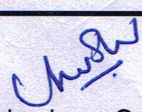
Rented House Maintenance	5,000.00
Computer Maintenance	17,294.07
Lab Maintenance	23,138.13
Computer Printer Maintenance	12,906.78
Electric & Plumbing supplies	18,625.44
Binocular repairs	500.00
Aquarium Maintenance	200.00
Pond Maintenance	3,181.36
Vehicle Maintenance	12,568.00
Repairs & Maintenance solar system	2,700.00
Repairs & Maintenance Others	23,253.18
	1,19,366.96

Labour Charges


Loading charges	1,002.30
Others	29,350.00
Total:	30,352.30
	1,49,719.26

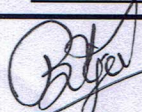
Printing & Stationery

ID card printing charges	4,325.00
Printing charges - Others	48,750.40
Stationeries	41,161.67
Total:	94,237.07


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TROPICAL INSTITUTE OF ECOLOGICAL SCIENCES,
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Postage, Telephone & Internet

Postage	5,566.00
Mobile Recharge	3,223.00
Internet FTTH BSNL	27,622.00
Total:	36,411.00

Food & Refreshment

Refreshment Expenses	7,065.00
Food Expenses	8,266.00
Total:	15,331.00

Bank charges

Union Bank (A/c No. 114211100000034)	2,435.53
Axis Bank A/c #051010100157803 - FCRA	2,988.38
State Bank of India, Delhi - FCRA	6,886.04
Total:	12,309.95

Miscellaneous

Medicine	101.00
Cleaning Consumables	250.00
Plastic Collection Fees	1,200.00
Bad debt	60.00
Subscription	8,685.00
General Expense	40,606.02
Other Expenses	1,640.00
Total:	52,542.02

Butterfly garden expenses

Kottayam Butterfly garden expenses	18,601.19
Honorarium	10,000.00
Travelling	550.00
Total:	29,151.19

Rates & Taxes

Land Revenue	1,480.00
Property Tax	6,503.00
Licence Fees	1,457.00
Legal Charges	5,000.00
AI Professional tax	3,250.00
Total:	17,690.00

ISO Certification Expenses

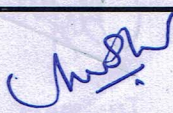
ISO Surveillance audit	14,000.00
Refreshment	855.00
Travelling	3,348.00
Total:	18,203.00

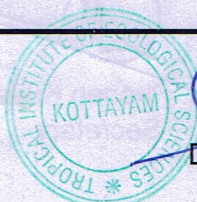
Workshop expenses


3 Day Workshop	12,941.34
Sustainable Engineering Program	7,610.16
BRC Training expenses	4,024.00
Workshop on student project	34,164.84
Total:	58,740.34

Accommodation Expense

Rent	90,500.00
Others	7,449.16
Total:	97,949.16


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INCOME

Testing Fees

Lab Testing Fee	86,293.17
DRC testing fee	1,31,203.84
Soil testing fee	762.72
Water testing Fee	5,77,328.12
Jalaraksha Water Testing	4,067.80
Total:	<u>7,99,655.65</u>

Training fees

Mushroom Training Fee	9,491.45
Poultry Farming	7,118.72
Fish farming - Training Fee	12,711.91
Apiculture Training Fees	11,695.00
Total:	<u>41,017.08</u>

Workshop receipts

One day training programme	10,983.00
One day workshop fees	34,000.00
Sustainable Engineering practices	19,500.00
Cimap Workshop receipt	15,750.00
Workshop on Student Project	800.00
One day workshop diet	4,300.00
Total:	<u>85,333.00</u>

Other Income

Colony Maintenance	10,000.00
Green audit travel charge to be reimbursed	6,779.66
PHD Course Fee	15,000.00
Tree naming book binding	3,000.00
JNC Fees	5,000.00
Total:	<u>39,779.66</u>

Donation

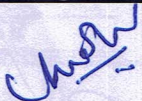
Donation to Damage Compensation	5,034.00
Other Donation	58,550.00
Total:	<u>63,584.00</u>


Bank Interest Received

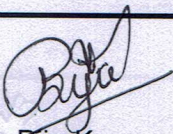
Canara Bank A/c - 0779101012487	766.00
SBI Manarcaud A/c #67203847937	249.00
SBI Meenadom A/c #67212669510	144.00
Axis Bank A/c #051010100157803 - FCRA	101.00
Indusind Bank A/c #100009485256 - FCRA	1,312.00
ICICI Bank non fcra	6,249.00
ICICI Bank (A/c No 557801000045) - FCRA	16,363.00
Total:	<u>25,184.00</u>

LOANS & ADVANCES

Green farm	4,18,394.31
Less : 1/5 written off during the year (20,91,971.51*1/5)	4,18,394.31
Total:	<u>-</u>


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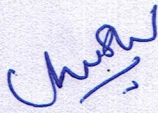

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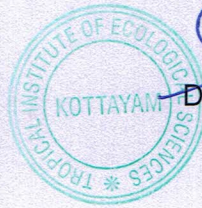

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TROPICAL INSTITUTE OF ECOLOGICAL SCIENCES,
VELLOOR, KOTTAYAM

Salary Payable

Abirami KP	23,000.00
Anju Ajikumar	18,500.00
Sreelakshmi	12,000.00
Arya Shaji	10,400.00
Sreeshma	18,000.00
Habi Sherin	18,000.00
Adithya	12,500.00
Sarath Babu	30,000.00
Anoop Mathews	15,000.00
Omana	10,000.00
Jijo mathews	6,000.00
Deepakumari	7,500.00
Jomol	14,500.00
Jebin	8,000.00
Jijomon	25,000.00
Nidhi	28,000.00
Cimila	20,000.00
Total:	<u><u>2,76,400.00</u></u>


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TROPICAL INSTITUTE OF ECOLOGICAL SCIENCES,
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Working Note

FURNITURE FUND

Balance as per last Balance Sheet	4,289.62
Less: Amount Transferred to Income & Expenditure A/c (4289.62*10%)	428.96
	3,860.66

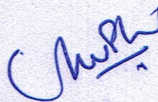
PLANT & MACHINERY FUND

Balance as per last Balance Sheet	67,617.70
Less: Amount Transferred to Income & Expenditure A/c (67617.7*15%)	10,142.66
	57,475.04


COMPUTER & ACCESSORIES FUND

Balance as per last Balance Sheet	127.03
Less: Amount Transferred to Income & Expenditure A/c (127.03*40%)	50.81
	76.22

TOTAL	10,622.43
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TROPICAL INSTITUTE OF ECOLOGICAL SCIENCES, VELLOOR, KOTTAYAM

SCHEDULE OF FIXED ASSETS AND DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2025

SCHEDULE - B

Particulars	Cost as on 01.04.2024	Additions during the year	Sales/ adjustment etc.	Total cost as on 31.03.2025	Depreciation			Net Block	
					Till 31.03.2024	For the Year	Upto 31.03.2025	As at 31.03.2025	As at 31.03.2024
Block No.I									
Land	19,77,064.29	-	-	19,77,064.29	-	-	-	19,77,064.29	19,77,064.29
Block No.II									
Building	37,60,582.05	-	-	37,60,582.05	26,17,202.42	1,14,337.96	27,31,540.38	10,29,041.67	11,43,379.63
Well	67,500.00	-	-	67,500.00	54,992.35	1,250.77	56,243.12	11,256.88	12,507.65
Borewell	70,100.00	-	-	70,100.00	41,433.04	2,866.70	44,299.74	25,800.26	28,666.96
Block No.III									
Plant & Machinery	12,70,846.87	-	-	12,70,846.87	8,01,382.00	70,419.75	8,71,801.75	3,99,045.12	4,69,464.87
Equipments	13,23,134.48	11,969.29	-	13,35,103.77	5,60,511.61	1,16,069.68	6,76,581.29	6,58,522.48	7,62,622.87
Block No.IV									
Furniture & Fittings	4,93,374.75	-	-	4,93,374.75	2,79,639.50	21,373.54	3,01,013.04	1,92,361.71	2,13,735.25
Block No.V									
Books	68,862.50	-	-	68,862.50	51,126.16	7,094.53	58,220.69	10,641.81	17,736.34
Computer & Accessori	8,66,391.15	20,581.75	-	8,86,972.90	6,31,748.49	1,00,179.51	7,31,928.00	1,55,044.90	2,34,642.66
Electric Auto	3,23,700.00	-	-	3,23,700.00	1,68,324.00	62,150.40	2,30,474.40	93,225.60	1,55,376.00
Total	1,02,21,556.09	32,551.04	-	1,02,54,107.13	52,06,359.57	4,95,742.84	57,02,102.41	45,52,004.72	50,15,196.52
Previous Year	92,87,171.87	9,34,384.22		1,02,21,556.09	46,43,831.77	5,62,527.80	52,06,359.57	50,15,196.52	46,43,340.10

Work - In - Progress

Particulars	Cost as on 01.04.2024	Additions during the year	Sales/ adjustment etc.	Total cost as on 31.03.2025	Depreciation			Net Block	
					Till 31.03.2024	For the Year	Upto 31.03.2025	As at 31.03.2025	As at 31.03.2024
Building	29,75,507.63	9,26,818.00	-	39,02,325.63	-	-	-	39,02,325.63	29,75,507.63
Total:	29,75,507.63			39,02,325.63				39,02,325.63	29,75,507.63
Previous Year	29,75,507.63	-	-	29,75,507.63	-	-	-	29,75,507.63	29,75,507.63

Dr. Abraham Samuel K.
President



Biju K.
Treasurer

