



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

KOSHY & MANI

Chartered Accountants

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

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INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the financial statements of **TROPICAL INSTITUTE OF ECOLOGICAL SCIENCES, VELLOOR P.O., KOTTAYAM** which comprise the Balance Sheet as at 31st March 2023 and the Income & Expenditure account, for the year then ended, including a summary of significant accounting policies.

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

- (a) in the case of the Balance Sheet, of the state of affairs of the Society as at 31st March, 2023;
- (b) 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 have conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report.

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

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

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

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

(Contd..2)





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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

Report on Other Legal & Regulatory Requirements

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

Place: Kottayam
Date: 31.08.2023



For KOSHY & MANI
Chartered Accountants
FRN:001430S

CA. Thomas Mani
M. No. 020015 (Partner)
UDIN:23020015BGTEZL3567

BALANCE SHEET AS AT 31ST MARCH, 2023

Previous Year ₹	LIABILITIES	SCH NO.	Current Year ₹	Previous Year ₹	ASSETS	SCH NO.	Current Year ₹
4,05,120.00	I. CAPITAL ACCOUNT		4,05,120.00	46,45,890.32	I. FIXED ASSETS: As per Schedule	B	46,43,340.10
39,85,514.90	II. RESERVES & SURPLUS: Opening Balance			29,75,507.63	Building Under Construction		29,75,507.63
75,490.39	Add: Excess of Income Over			16,086.00	II. CURRENT ASSETS:	J	20,814.00
39,10,024.51	Expenditure for the year		39,10,024.51	6,16,087.18	Deposits & Advances		5,17,466.10
			4,97,166.49	2,54,435.00	Closing Stock		1,08,739.00
	III. PROJECT FUND PENDING FOR UTILISATION			83,937.34	TDS	K	8,85,545.90
8,72,465.83	Further Expenditure to be incurred for project pending	C	12,10,610.91	76,336.43	Accounts Receivables		15,960.64
	IV. PROJECT FUND FOR SPECIFIC PURPOSE:				GST		15,48,525.64
5,295.82	Furniture Fund	D			CASH AND BANK BALANCES:	L	
93,588.51	Plant & Machinery Fund	E		10,54,513.99	As per Schedule		9,17,410.77
352.87	Computer & Accessories Fund	F	84,528.19				
	V. LOANS AND ADVANCES:						
36,59,220.34	Loans & Advances	G	31,40,826.04				
	VI. CURRENT LIABILITIES:						
6,78,185.00	Accounts Payables	H					
98,541.01	Other Current Liabilities	I	8,36,508.00				
97,22,793.89	TOTAL:		1,00,84,784.14	97,22,793.89	TOTAL:		1,00,84,784.14

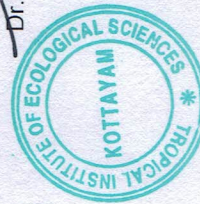
Notes:

Significant Accounting Policies - Schedule A

As per our report of even date attached

For Koshy & Mani
Chartered Accountants
FIRN:001430S

Biju K.
Treasurer

Dr. Punnen Kurian
Secretary
Dr. Abraham Samuel K.
PresidentKottayam,
31.08.2023
CA. Thomas Mani
M. No.020015 (Partner)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

Previous Year ₹	EXPENDITURE	Current Year ₹	Previous Year ₹	INCOME	Current Year ₹
Nil	To Opening Stock	6,16,087.18	2,10,967.87	By Sales (Sch. M)	6,65,352.91
4,60,684.00	" Purchases (Sch. P)	1,17,300.00	11,31,142.34	" Fund Received for various activities (Sch. N)	16,37,375.86
6,94,253.87	" Project Expenditure (Sch. Q)	9,33,425.41	5,81,597.79	" Testing Fees	7,92,169.80
1,647.00	" Programme Expenditure (Sch. R)	52,040.05	5,308.01	" Other Income	26,001.71
11,45,250.00	" Salaries & Allowances	10,79,350.00	1,66,850.00	" TIES Research Training Programme (TRTP) Fees	2,76,500.00
53,500.00	" Professional Fee	54,500.00	24,500.00	" Internship Fee	38,500.00
1,28,953.24	" Lab Expenses	1,48,490.96	42,500.00	" CNPI Fee Received	10,000.00
45,420.00	" Training Expenses	19,001.00	86,889.75	" Training Fees	35,989.88
34,257.00	" Transporting & Travelling Expenses	30,603.00	3,100.00	" Program Receipt (Sch. O)	56,240.00
78,694.31	" Fuel & Electricity Charges	89,461.14	7,25,776.30	" Donation	1,942.00
4,25,427.11	" Repairs & Maintenance	1,72,824.44	1,930.00	" Sale of booklets	460.00
44,772.70	" Printing & Stationery	47,943.42	14,569.00	" Bank Interest Received	10,025.00
34,461.18	" Postage, Telephone & Internet	30,807.78	Nil	" Discount Received	2,245.00
3,444.00	" Food & Refreshment	7,163.00	1,234.00	" Interest on IT Refund	11,930.00
3,846.76	" Bank Charges	4,426.76	17,339.29	" Transfer from Earmark funds for specific purpose	14,709.01
11,678.79	" Website Charges	13,610.00	Nil	" Advance Written Off	4,18,394.30
Nil	" Exhibition Expense	45,456.72	Nil	" Salary Payable written off	500.00
3,010.00	" Subscription	565.00	20,000.00	" Consultancy Fees - Land Survey	Nil
27,354.39	" Miscellaneous expenses	12,611.83	6,16,087.18	" Closing Stock	5,17,466.10
36,019.32	" Garden Expenses	7,249.19	75,490.39	" Excess of Expenditure over Income	Nil
11,050.00	" Butterfly Garden Expenses	11,530.00			
21,147.00	" Fees & Taxes	24,427.99			
17,400.00	" Water Expenses	9,900.00			
199.00	" Medical Expenses	930.00			
1,246.00	" Commission	2,629.00			
Nil	" ISO Certification - Consultancy Charge	53,601.44			
27.09	" Round off	40.98			
14,490.00	" Mushroom Farming Expenses	Nil			
33,080.00	" Periyar & Moovattupuzha Sand	Nil			
3,93,969.16	" Depreciation	4,32,658.79			
Nil	" Excess of Income over Expenditure	4,97,166.49			
37,25,281.92	TOTAL	45,15,801.57	37,25,281.92	TOTAL	45,15,801.57

As per our report of even date attached

For Koshy & Mani

Chartered Accountants

FRN:001430S



Kottayam,
31.08.2023
CA Thomas Mani
M. No.020015 (Partner)



Dr. Auraliam Samuei K.
President

Dr. Punnen Kurian
Secretary

Biju K.
Treasurer

SCHEDULE - A : 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) 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.

Among the additions made during the year, an Electric Auto was purchased in the personal name of Secretary, TIES. This is to facilitate the speedy registration process of the vehicle.

(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.

(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.

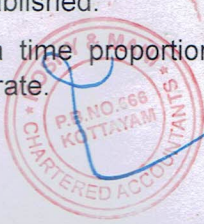
Government grants are recognised as income when the obligation associated with the grant is performed and right to receive money is established and reflected as receivables in the Balance Sheet.

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.



TROPICAL INSTITUTE OF ECOLOGICAL SCIENCES, VELLOOR, KOTTAYAM
SCHEDULE OF FIXED ASSETS AND DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2023

SCHEDULE - B

Particulars	Cost as on 01.04.2022	Additions during the year	Sales/ adjustments etc.	Total cost as on 31.03.2023	Depreciation			Net Block	
					Till 31.03.2022	For the Year	Upto 31.03.2023	As at 31.03.2023	As at 31.03.2022
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	23,49,002.26	1,41,157.98	24,90,160.24	12,70,421.81	14,11,579.80
Well	67,500.00	-	-	67,500.00	52,058.46	1,544.15	53,602.61	13,897.39	15,441.54
Borewell	70,100.00	-	-	70,100.00	34,708.69	3,539.13	38,247.82	31,852.18	35,391.31
Block No.III									
Plant & Machinery	11,93,564.11	20,381.36	-	12,13,945.47	6,32,908.23	85,627.01	7,18,535.24	4,95,410.23	6,57,794.07
Equipments	6,81,859.55	15,348.21	-	6,97,207.76	4,22,454.75	40,061.87	4,62,516.62	2,34,691.14	1,62,266.62
Block No.IV									
Furniture & Fittings	4,75,572.65	-	-	4,75,572.65	2,31,665.14	24,390.77	2,56,055.91	2,19,516.74	2,43,907.51
Block No.V									
Books	51,102.50	8,434.00	-	59,536.50	32,998.01	9,412.60	42,410.61	17,125.89	18,104.49
Computer & Accessor	5,79,718.15	62,245.00	-	6,41,963.15	4,55,377.44	62,185.28	5,17,562.72	1,24,400.43	1,24,340.71
Electric Auto*	-	3,23,700.00	-	3,23,700.00	-	64,740.00	64,740.00	2,58,960.00	-
Total	88,57,063.30	4,30,108.57	-	92,87,171.87	42,11,172.98	4,32,658.79	46,43,831.77	46,43,340.10	46,45,890.34
Previous Year	84,55,842.92	4,01,220.38	-	88,57,063.30	38,17,203.84	3,93,969.16	42,11,172.98	46,45,890.32	46,38,639.10

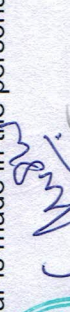
Work - In - Progress

Particulars	Cost as on 01.04.2022	Additions during the year	Sales/ adjustments etc.	Total cost as on 31.03.2023	Depreciation			Net Block	
					Till 31.03.2022	For the Year	Upto 31.03.2023	As at 31.03.2023	As at 31.03.2022
Building	29,75,507.63	-	-	29,75,507.63	-	-	-	29,75,507.63	29,75,507.63
Total:	29,75,507.63			29,75,507.63				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

Notes

* Purchase of Electric Auto during the year is made in the personal name of Secretary, TIES as authorised by the Society's Executive Committee.




Dr. Abraham Samuel K.
 President


Dr. Punnen Kurian
 Secretary

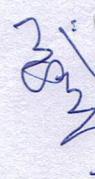

Biju K.
 Treasurer



TROPICAL INSTITUTE OF ECOLOGICAL SCIENCES, VELLOOR, KOTTAYAM

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	69,098.33	23,097.40	92,195.73	87,500.00	4,695.73
River Conservation Project	7,64,546.00	-	7,64,546.00	1,02,500.00	6,62,046.00
Orchid Project - FCRA	38,821.50	-	38,821.50	13,551.06	25,270.44
UK Online Giving Fund	-	11,270.94	11,270.94		11,270.94
Paristhithikam Fund	-	1,14,000.00	1,14,000.00	8,684.06	1,05,315.94
CSIR - NIIST Project	-	9,00,000.00	9,00,000.00	6,42,140.74	2,57,859.26
Adopt a River (FCRA)	-	89,217.60	89,217.60		89,217.60
Bees For Life (FCRA)	-	15,735.00	15,735.00		15,735.00
Bio Diversity Sustainability Project - Apollo	-	39,200.00	39,200.00		39,200.00
Total	8,72,465.83	11,92,520.94	20,25,786.77	8,54,375.86	12,10,610.91


 Dr. Abraham Samuel K.
 President

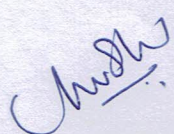

 Dr. Punnen Kurian
 Secretary

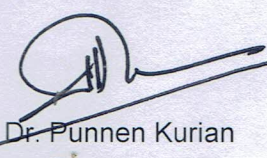

 Biju K.
 Treasurer

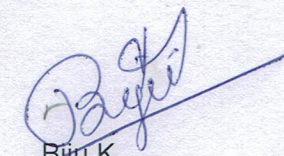


TROPICAL INSTITUTE OF ECOLOGICAL SCIENCES,
VELLOOR, KOTTAYAM

As at 31.03.2022		As at 31.03.2023
<u>SCHEDULE - D: FURNITURE FUND</u>		
5,884.25	Balance as per last Balance Sheet	5,295.82
588.43	Less: Amount Transferred to Income & Expenditure A/c	529.58
5,295.82	Total	4,766.24
<u>SCHEDULE - E: PLANT & MACHINERY FUND</u>		
1,10,104.13	Balance as per last Balance Sheet	93,588.51
16,515.62	Less: Amount Transferred to Income & Expenditure A/c	14,038.28
93,588.51	Total	79,550.23
<u>SCHEDULE - F: COMPUTER & ACCESSORIES FUND</u>		
588.11	Balance as per last Balance Sheet	352.87
235.24	Less: Amount Transferred to Income & Expenditure A/c	141.15
352.87	Total	211.72
<u>SCHEDULE - G: LOANS & ADVANCES (Cr.)</u>		
9,21,058.77	Green Leaf	9,21,058.77
5,58,000.00	Dr. A.P.Thomas	5,58,000.00
12,55,182.91	Green Farm	8,36,788.61
5,60,978.66	Dr. Punnen Kurian	4,60,978.66
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
36,59,220.34	Total	31,40,826.04
<u>SCHEDULE - H: ACCOUNTS PAYABLES</u>		
6,09,145.00	Green Farm India	6,09,145.00
Nil	Cimsons Scientific Syndicate (P) Ltd	8,517.00
Nil	MKJ Designs	82,166.00
69,040.00	Associated Scientific Company	Nil
6,78,185.00	Total	6,99,828.00
<u>SCHEDULE - I: OTHER CURRENT LIABILITIES</u>		
6,000.00	Caution Deposit - TRTP	24,000.00
92,250.00	Salary payable	1,04,500.00
Nil	JNC Fee 2023-24 Fees Received in advance	2,500.00
Nil	Advance- Recd Lab Test Fees	680.00
Nil	TDS payable	5,000.00
291.01	Kerala Flood cess payable	Nil
98,541.01		1,36,680.00


Dr. Abraham Samuel K.
President


Dr. Punnen Kurian
Secretary


Biju K.
Treasurer

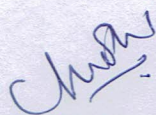


TROPICAL INSTITUTE OF ECOLOGICAL SCIENCES,
VELLOOR, KOTTAYAM

As at 31.03.2022	<u>SCHEDULE - J: DEPOSITS & ADVANCES</u>	As at 31.03.2023
5,006.00	KSEB Deposit	9,734.00
1,630.00	Security Deposit	1,630.00
1,250.00	Wimax Security Deposit	1,250.00
500.00	Telephone Deposit	500.00
1,700.00	LPG Cylinder Deposit	1,700.00
4,000.00	CMD deposit	4,000.00
2,000.00	Earnest Money Deposit	2,000.00
16,086.00	Total:	20,314.00

As at 31.03.2022	<u>SCHEDULE - K: ACCOUNTS RECEIVABLES</u>	As at 31.03.2023
15,000.00	Receivables - Biodiversity Awareness Programme	15,000.00
15,000.00	Receivables - Tropical Wetland	15,000.00
53,937.34	One Health Eco Products and Services Pvt LTD	8,13,209.90
Nil	Apollo Tyre Foundation	42,336.00
83,937.34	Total:	8,85,545.90

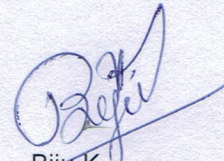
As at 31.03.2022	<u>SCHEDULE - L: CASH AND BANK BALANCES</u>	As at 31.03.2023
998.04	Cash in Hand	6,528.04
6,86,041.93	Union Bank (A/c No. 114211100000034)	5,16,842.82
1,81,573.82	Axis Bank (A/c No. 051010100157803)	2,15,522.82
1,788.00	Canara Bank (A/c No. 0079101012487)	6,340.79
13,524.31	Indus Ind Bank (A/c No. 100009485256)	15,990.31
11,668.75	South Indian Bank, Manarcaud	11,615.15
8,772.66	State Bank of India, Manarcad (A/c No. 67203847937)	8,910.66
64,823.08	State Bank of India, Meenadom (A/c No. 67212669510)	66,741.08
59,681.16	State Bank of India, Delhi - FCRA	68,919.10
4,389.79	Canara Bank (A/c No. 0779101019584)	Nil
21,252.45	State Bank of India, Manarcad (A/c No. 67094084166)	Nil
10,54,513.99	Total:	9,10,882.73
		9,17,410.77



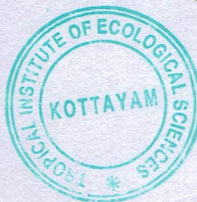
Dr. Abraham Samuel K.
President



Dr. Punnen Kurian
Secretary

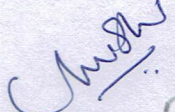


Biju K.
Treasurer



TROPICAL INSTITUTE OF ECOLOGICAL SCIENCES,
VELLOOR, KOTTAYAM

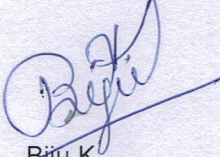
As at 31.03.2022	<u>SCHEDULE - M : SALES</u>	As at 31.03.2023
36,090.93	Sale of Honey and Others	1,96,575.48
96,750.00	Sale of Bee Colony with Hive	2,500.00
19,486.94	Sale of Bio Fertilizers	35,054.33
58,640.00	Sale of Text Books	4,18,960.00
Nil	Sale of Plants	12,025.00
Nil	Sale of Bio Products	238.10
2,10,967.87	Total:	6,65,352.91
As at 31.03.2022	<u>SCHEDULE - N : FUND RECEIVED FOR VARIOUS ACTIVITIES</u>	As at 31.03.2023
1,93,105.84	Global Giving Fund	87,500.00
28,000.00	Paristhithikam Fund Received	8,684.06
Nil	Apiculture - ISHA Foundation	25,000.00
Nil	Pre Project Study on Aluva Mun Science Park - Apollo	89,600.00
Nil	CSIR - NIIST Project Income	6,42,140.74
Nil	RPM & Sand Audit - Shiriya Yelkana Fund	6,68,400.00
34,231.50	Orchid Conservation Project Fund	13,551.06
35,454.00	River Conservation Project	1,02,500.00
7,80,351.00	Jalanidhi project fund	Nil
60,000.00	Inter Crop Study in Rubber Plantation - Apollo Project	Nil
2,90,791.34	Total:	16,37,375.86
As at 31.03.2022	<u>SCHEDULE - O : PROGRAM RECEIPT</u>	As at 31.03.2023
3,100.00	Enjoy Learning Programme	20,420.00
Nil	Commemorative Tree Planting	18,000.00
Nil	Meenachil Native Fruit Orchard Project	12,320.00
Nil	Tree Naming Project Income	5,500.00
3,100.00	Total:	56,240.00



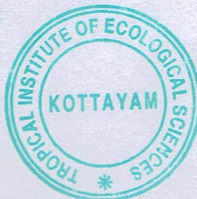
Dr. Abraham Samuel K.
President



Dr. Punnen Kurian
Secretary



Biju K.
Treasurer



TROPICAL INSTITUTE OF ECOLOGICAL SCIENCES,
VELLOOR, KOTTAYAM

As at 31.03.2022	<u>SCHEDULE - P : PURCHASES</u>	As at 31.03.2023
72,500.00	Purchase of Honey Raw	1,17,300.00
3,35,990.00	Purchase of Text book	Nil
52,194.00	Purchase of Bee for Life Consumables	Nil
4,60,684.00	Total:	1,17,300.00
As at 31.03.2022	<u>SCHEDULE - Q: PROJECT EXPENDITURE</u>	As at 31.03.2023
93,231.00	Indian Snake Bite Initiative (ISBI) Project	91,979.00
4,79,933.66	Bees for Life - Project Expenses	88,414.55
Nil	CSIR - NIIST Project	6,42,140.74
Nil	Pre Project Study on Aluva Mun Science Park - Apollo	89,600.00
Nil	Paristhithikam Manimala Project Expense	8,684.06
6,104.00	River Conservation	2,500.00
8,774.58	Orchid Conservation Project - FCRA	5,117.06
30,781.68	Thanal Project	1,640.00
1,700.00	Apollo Project - Inter Crop Project	3,350.00
44,500.00	Adopt a River	Nil
15,000.00	Jalanidhi Project	Nil
1,939.95	Nalumanikkattu	Nil
11,009.00	Apollo Bee wax project	Nil
280.00	Peringara School Mapping Project	Nil
1,000.00	River Bank Mapping	Nil
6,94,253.87	Total:	9,33,425.41
As at 31.03.2022	<u>SCHEDULE - R : PROGRAMME EXPENDITURE</u>	As at 31.03.2023
1,647.00	Meenachil Odonate Survey	6,962.00
Nil	Enjoy Learning Programme	12,270.00
Nil	JNC Expenses	6,267.60
Nil	Munnar Working Plan Study	3,720.00
Nil	Tree Planting Programme - Malankara Church	15,060.45
Nil	Tree Plant Programme - Forest Dept, Ponkunnam	7,760.00
1,647.00	Total:	52,040.05

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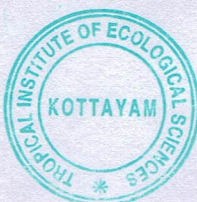
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EXPENSES

Indian Snake Bite Initiative (ISBI) Project

Global Giving Fund :

Snake Kit Distribution 87,500.00

Other Than Global Giving Fund

Printing Charges - ISBI 2,400.00
Refreshment Expenses - ISBI 579.00
Travelling - ISBI 1,500.00

Total: 4,479.00

Bees for Life

Accessories - Bee for Life 12,362.33
Consumables - Bee for Life 46,981.32
Honey Bee Colony - Bee for Life 13,500.00
Printing Charges - Bee for Life 1,400.85
Transporting - Bee for Life 5,080.00
Travelling - Bee for Life 9,090.00

Total: 88,414.55

Orchid Conservation Project - FCRA

Printing charges 1,065.06
Travelling expense 3,652.00
Transportation 400.00

Total: 5,117.06

Thanal Project

Printing 1,640.00

Total: 1,640.00

CSIR - NIIST Project

Food Expense 6,122.00
Honorarium 3,000.00
Postage 82.00
Printing 3,836.74
Travelling Expense 28,800.00
Survey Charges 5,00,000.00
CSIR Donation 1,00,300.00

Total: 6,42,140.74

River Conservation

Transporting 2,500.00

Total: 2,500.00

Meenachil Odonate Survey

Food Expense 4,800.00
Printing & Stationery 54.00
Refreshments 648.00
Travelling 1,460.00

Total: 6,962.00

JNC Expenses

Consumables 4,470.00
Printing 1,547.60
Travelling 250.00

Total: 6,267.60

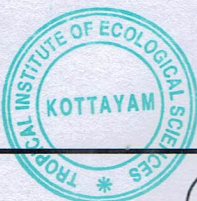
Salaries & Allowances

Salary 5,28,300.00
Salary & Allowances - Lab related 2,38,150.00
Salary - Bees for Life 1,90,400.00
Salary - River conservation 1,00,000.00
Festival Allowance 22,500.00

Total: 10,79,350.00



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Professional Fees

Audit Fee	25,000.00
Professional Charges	29,500.00
Total:	<u>54,500.00</u>

Lab Expenses

Honorarium Lab Works	40,000.00
Lab - Accessories	1,528.86
Lab Chemicals	59,400.06
Lab Consumables	35,672.04
Lab Equipments repairs and servicing	11,890.00
Total:	<u>1,48,490.96</u>

Training Expenses

Online Fish farming Training	6,960.00
Poultry farming training fee	4,271.00
Honey Bee Rearing Clas	2,430.00
Mushroom training Expense	5,340.00
Total:	<u>19,001.00</u>

Transportation & Travelling

Transporting	7,880.00
Travelling Expenses - TIES	22,423.00
Travelling Expenses - Kulathupuzha Project	300.00
Total:	<u>30,603.00</u>

Fuel & Electricity

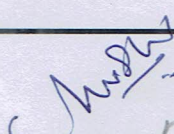
Electricity	64,637.00
Gas Expenses	24,824.14
Total:	<u>89,461.14</u>

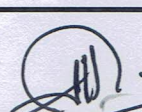
Repairs & Maintenance

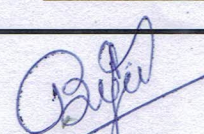
Computer Maintenance	26,574.40
Computer Supplies	2,457.63
Electric & Plumbing supplies	7,926.72
Repairs & Maintenance	55,278.98
Pond Renovation	2,400.00
Fish Tank Repairs	1,644.07
Solar Light Service	1,400.00
Vehicle Maintenance	8,225.00
Paint	117.64
	<u>1,06,024.44</u>

Labour Charges

Garden	26,400.00
Electrical Work	5,050.00
Painting	8,000.00
Welding	18,500.00
Others	8,850.00
	<u>66,800.00</u>
Total:	<u>1,72,824.44</u>


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Postage, Telephone & Internet

Postage	2,879.00
Internet FTTH BSNL	25,485.78
Mobile Recharging	2,443.00
Total:	30,807.78

Food & Refreshment

Refreshment Expenses	3,523.00
Food Expenses	3,640.00
Total:	7,163.00

Bank charges

Axis Bank A/c #051010100157803	354.00
Union Bank (A/c No. 114211100000034)	1,966.71
State Bank of India, Delhi - FCRA	2,034.00
South Indian Bank, Manarcaud	53.60
SBI, Manarcad (A/c No. 67094084166)	0.45
Canara Bank A/c #0779101019584	18.00
Total:	4,426.76

Miscellaneous

Cleaning Consumables	703.00
Pest Control expenses	98.00
Plastic Collection Fees	1,200.00
Apollo Pond Evaluation	1,500.00
Other Expenses	9,110.83
Total:	12,611.83

Butterfly Garden Expenses

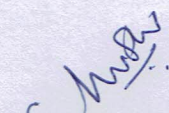
Butterfly Garden Expenses	3,530.00
Honorarium	8,000.00
Total:	11,530.00

Fees & Taxes

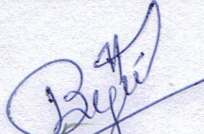
Rates & taxes	6,055.00
Kerala Flood Cess	472.99
Interest on KFC	280.00
Professional Tax - Panchayat	5,850.00
Income Tax Paid	11,770.00
Total:	24,427.99

Commission

Commission on Water Test	2,629.00
Total:	2,629.00


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TROPICAL INSTITUTE OF ECOLOGICAL SCIENCES,
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INCOME

Testing Fees

Lab Testing Fee	2,28,008.35
DRC testing fee	46,476.58
Soil testing fee	5,389.60
Water testing Fee	5,12,295.27
Total:	<u>7,92,169.80</u>

Other Income

Sale of Culture	2,033.89
Service Charge - Bees For Life	14,389.83
Butterfly Garden Income	6,000.00
Miscellaneous Income	3,577.99
Total:	<u>26,001.71</u>

Training fees

Mushroom Training Fee	5,435.58
online home waste management fee	4,406.78
Honey bee rearing traing fee	2,711.93
Fish farming - Online Training Fee	5,677.92
Organic farming training fee	677.98
Poultry farming training fee	4,279.64
Other Training Programmes	12,800.00
Total:	<u>35,989.88</u>

Donation

Donation - ISBI	1,942.00
Total:	<u>1,942.00</u>

Bank Interest Received

Canara Bank A/c - 0779101012487	97.00
Canara Bank A/c #0779101019584	84.00
SBI Manarcaud A/c #67094084166	297.00
SBI Manarcaud A/c #67203847937	238.00
SBI Meenadom A/c #67212669510	1,918.00
Axis Bank A/c #051010100157803	6,867.00
Indusind Bank A/c #100009485256	524.00
Total:	<u>10,025.00</u>

LOANS & ADVANCES

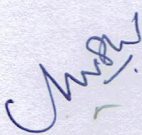
Green farm	12,55,182.91
Less : 1/5 written off during the year (20,91,971.51*1/5)	4,18,394.30
Total:	<u>8,36,788.61</u>

One Health Eco Products and Services Pvt LTD

Trade Receivable	6,04,659.90
Other Receivable (Salary Allocated)	2,08,550.00
Total:	<u>8,13,209.90</u>

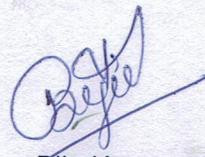
ISBI Fund Received During the Year

Global Giving Project	23,097.40
UK Online Giving	11,270.94
Total:	<u>34,368.34</u>


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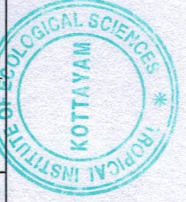

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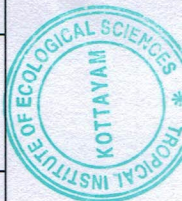
TROPICAL INSTITUTE OF ECOLOGICAL SCIENCES, VELLOOR, KOTTAYAM
LIST FOR SCHEDULE OF FIXED ASSETS AND DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2023

Particulars	Cost as on 01.04.2022	Additions during the year	Sales/ adjustments etc.	Total cost as on 31.03.2023	Depreciation			Net Block	
					Till 31.03.2022	Rate	For the Year Amount	Upto 31.03.2023	As at 31.03.2023
Land	19,77,064.29	-	-	19,77,064.29	-	-	-	-	19,77,064.29
Building	37,60,582.05	-	-	37,60,582.05	23,49,002.26	10%	1,41,157.98	24,90,160.24	12,70,421.81
Well	67,500.00	-	-	67,500.00	52,058.46	10%	1,544.15	53,602.61	13,897.39
Borewell	70,100.00	-	-	70,100.00	34,708.69	10%	3,539.13	38,247.82	31,852.18
Plant & Machinery									
Air Conditioner	87,403.26	-	-	87,403.26	56,329.81	15%	4,661.02	60,990.83	26,412.43
Refrigerator	52,450.00	-	-	52,450.00	40,144.55	15%	1,845.82		
		5,000.00	-	5,000.00	-	7.5%	375.00	42,365.37	12,305.45
Stabilizer	20,475.42	-	-	20,475.42	14,853.44	15%	843.30		
		1,398.31	-	1,398.31	-	7.5%	104.87	15,801.61	5,621.98
Computer Printer	36,907.00	-	-	36,907.00	25,265.10	15%	1,746.29	27,011.39	11,641.90
Weighing Balance	39,055.00	-	-	39,055.00	30,124.25	15%	1,339.61		
		13,983.05	-	13,983.05	-	7.5%	1,048.73	32,512.59	8,930.75
Laminar Flow	39,000.00	-	-	39,000.00	31,897.74	15%	2,388.34		
Water Heater	18,500.00	-	-	18,500.00	15,131.06	15%	1,065.34	32,963.08	7,102.26
Inverter	35,000.00	-	-	35,000.00	28,109.30	15%	505.34	15,636.40	3,368.94
Solar Panel	1,74,730.00	-	-	1,74,730.00	97,016.19	15%	11,657.07	29,142.91	6,890.70
Euro Clean Vaccum Cleaner	14,790.00	-	-	14,790.00	8,227.60	15%	984.36	1,08,673.26	77,713.81
Honda Generator	98,000.00	-	-	98,000.00	54,516.88	15%	6,522.47	9,211.96	6,562.40
Scanner	3,060.00	-	-	3,060.00	2,792.72	15%	40.09	61,039.35	43,483.12
Calorimeter	6,500.00	-	-	6,500.00	5,772.98	15%	109.05	2,832.81	267.28
Water Purifier	9,950.00	-	-	9,950.00	6,644.58	15%	495.81	5,882.03	727.02
DH/EC/TDS Meter	3,920.00	-	-	3,920.00	1,873.74	15%	306.94	7,140.39	3,305.42
Rotary Shaker Speed	17,800.00	-	-	17,800.00	7,688.43	15%	1,516.74	2,180.68	2,046.26
Makita Cutter	3,051.00	-	-	3,051.00	1,317.83	15%	259.98	9,205.17	10,111.57
V- Guard Motor Pump	9,100.00	-	-	9,100.00	4,349.74	15%	712.54	1,577.81	1,733.17
Xerox Machine	42,500.00	-	-	42,500.00	20,314.74	15%	3,327.79	5,062.28	4,750.26
Autoclave	56,391.00	-	-	56,391.00	36,718.13	15%	2,950.93	23,642.53	22,185.26
Brushcutter	25,000.00	-	-	25,000.00	16,985.57	15%	1,202.16	39,669.06	19,672.87
Incubator	64,194.00	-	-	64,194.00	43,614.84	15%	3,086.87	18,187.73	8,014.43
Numbering Machine	585.00	-	-	585.00	397.56	15%	28.12	46,701.71	20,579.16
Projector	78,150.00	-	-	78,150.00	49,422.21	15%	4,309.17	425.68	187.44
								53,731.38	28,727.79



Particulars	Cost as on 01.04.2022	Additions during the year	Sales/ adjustments etc.	Total cost as on 31.03.2023	Depreciation				Net Block	
					Till 31.03.2022	For the Year		Upto 31.03.2023	As at	
						Rate	Amount		31.03.2023	31.03.2022
Washing Machine	4,500.00	-	-	4,500.00	2,802.83	15%	254.58	3,057.41	1,442.59	1,697.17
Punching Machine	10,850.00	-	-	10,850.00	6,757.93	15%	613.81	7,371.74	3,478.26	4,092.07
Crompton motor pump	7,720.02	-	-	7,720.02	2,142.30	15%	836.66	2,978.96	4,741.06	5,577.72
Air Conditioner - AF Series	22,655.46	-	-	22,655.46	1,699.16	15%	3,143.45	4,842.61	17,812.85	20,956.30
Apex Fire Type Fire Extinguisher	7,160.00	-	-	7,160.00	537.00	15%	993.45	1,530.45	5,629.55	6,623.00
Distilled Water Machine	5,400.00	-	-	5,400.00	810.00	15%	688.50	1,498.50	3,901.50	4,590.00
Generating System	1,16,750.00	-	-	1,16,750.00	8,756.25	15%	16,199.06	24,955.31	91,794.69	1,07,993.75
Foil Sealer Machine	6,900.00	-	-	6,900.00	517.50	15%	957.38	1,474.88	5,425.12	6,382.50
Hand Operated Rubber Roller	24,000.00	-	-	24,000.00	3,600.00	15%	3,060.00	6,660.00	17,340.00	20,400.00
Heating Mantle	4,200.00	-	-	4,200.00	315.00	15%	582.75	897.75	3,302.25	3,885.00
Kemi Make Muffle Furnace	21,016.95	-	-	21,016.95	1,576.27	15%	2,916.10	4,492.37	16,524.58	19,440.68
Microprocessor - Water	25,900.00	-	-	25,900.00	3,885.00	15%	3,302.25	7,187.25	18,712.75	22,015.00
Total	11,93,564.11	20,381.36	-	12,13,945.47	6,32,908.23		85,627.01	7,18,535.24	4,95,410.23	5,60,655.88

Equipments										
Microscope	46,764.00	-	-	46,764.00	30,231.18	15%	2,479.92	32,711.10	14,052.90	16,532.82
Binocular	5,050.00	-	-	5,050.00	3,777.41	15%	190.89	3,968.30	1,081.70	1,272.59
Calculator	351.00	-	-	351.00	269.78	15%	12.18	281.96	69.04	81.22
Flask Conikal 5Ltr	13,255.00	-	-	13,255.00	6,335.80	15%	1,037.88	7,373.68	5,881.32	6,919.20
Nikon Camera	78,777.75	-	-	78,777.75	55,639.44	15%	3,470.75	59,110.19	19,667.56	23,138.31
Digital Camera	11,900.00	-	-	11,900.00	7,429.49	15%	670.58	8,100.07	3,799.93	4,470.51
Road Safety Convex Mirror	4,847.00	-	-	4,847.00	2,696.36	15%	322.60	3,018.96	1,828.04	2,150.64
Digital PH Meter with Electrode	11,100.00	-	-	11,100.00	832.50	15%	1,540.13	2,372.63	8,727.37	10,267.50
Electronic Iron Spray Gun	3,300.00	-	-	3,300.00	495.00	15%	420.75	915.75	2,384.25	2,805.00
Landphone	535.00	-	-	535.00	148.46	15%	57.98	206.44	328.56	386.54
Opko mobile	6,806.72	-	-	6,806.72	1,888.87	15%	737.68	2,626.55	4,180.17	4,917.85
Clock	340.00	-	-	340.00	94.35	15%	36.85	131.20	208.80	245.65
Wall fan	2,100.00	-	-	2,100.00	696.55	15%	210.52	907.07	1,192.93	1,403.46
Battery	21,000.00	-	-	21,000.00	13,419.30	15%	1,137.11	14,556.41	6,443.59	7,580.70
Camera Tripod	25,895.00	-	-	25,895.00	16,169.82	15%	1,458.78	17,628.60	8,266.40	9,725.18
Solar Light	21,000.00	-	-	21,000.00	13,673.87	15%	1,098.92	14,772.79	6,227.21	7,326.13
Mike	91,450.00	-	-	91,450.00	54,408.28	15%	5,556.26	59,964.54	31,485.46	37,041.72
Fan	6,570.00	-	-	6,570.00	4,739.98	15%	274.50	5,014.48	1,555.52	1,830.02
Samsung Mobile	2,500.00	-	-	2,500.00	1,814.35	15%	102.85	1,917.20	582.80	685.65
Pedestal Fan	7,254.40	-	-	7,254.40	5,388.07	15%	279.95	5,668.02	1,586.38	1,866.33
LPG Stove	1,153.00	-	-	1,153.00	862.40	15%	43.59	905.99	247.01	290.60
Flood Light	2,300.00	-	-	2,300.00	1,099.38	15%	180.09	1,279.47	1,020.53	1,200.62
Nokia Mobile Phone	1,567.00	-	-	1,567.00	1,175.52	15%	217.42	334.94	1,232.06	1,449.48
Electronics	8,211.88	-	-	8,211.88	2,723.78	15%	823.22	3,547.00	4,664.88	5,488.10
Mixi	5,000.00	-	-	5,000.00	3,114.26	15%	282.86	3,397.12	1,602.88	1,885.74
Wind Shield	2,100.00	-	-	2,100.00	1,570.67	15%	79.40	1,650.07	449.93	529.33



Handwritten signature and date stamp: 28/03/2023

Particulars	Cost as on 01.04.2022	Additions during the year	Sales/ adjustments etc.	Total cost as on 31.03.2023	Depreciation			Net Block	
					Till 31.03.2022	For the Year		Upto 31.03.2023	As at 31.03.2023
						Rate	Amount		
Induction Cooker	2,500.00	-	-	2,500.00	1,628.03	15%	130.80	1,758.83	741.17
Garmin Oregon	29,490.00	-	-	29,490.00	19,202.12	15%	1,543.18	20,745.30	8,744.70
Refractometer	1,575.00	-	-	1,575.00	118.12	15%	218.53	336.65	1,238.35
UV-VIS Spectro Photometer	1,57,467.00	-	-	1,57,467.00	1,17,776.93	15%	5,953.51	1,23,730.44	33,736.56
Digital Flame Photometer	32,815.80	-	-	32,815.80	14,174.28	15%	2,796.23	16,970.51	15,845.29
Salinometer	2,864.00	-	-	2,864.00	1,368.98	15%	224.25	1,593.23	1,270.77
Bosch GLM Measuring Tool	11,000.00	-	-	11,000.00	5,688.59	15%	796.71	6,485.30	4,514.70
Water bath ring	14,500.00	-	-	14,500.00	3,397.69	15%	1,665.35	5,063.04	9,436.96
Solar Charger Load Sharing E	11,000.00	-	-	11,000.00	5,688.58	15%	796.71	6,485.29	4,514.71
Godraj Safe	5,500.00	-	-	5,500.00	3,059.62	15%	366.06	3,425.68	2,074.32
Solar Lamp	32,020.00	-	-	32,020.00	20,714.94	15%	1,695.76	22,410.70	9,609.30
Hawkin Pressure Cooker	-	5,973.21	-	5,973.21	-	7.5%	447.99	447.99	5,525.22
Solar Battery	-	9,375.00	-	9,375.00	-	7.5%	703.13	703.13	8,671.87
Total	6,81,859.55	15,348.21	-	6,97,207.76	4,22,454.75		40,061.87	4,62,516.62	2,34,691.14
Furniture & Fittings	4,75,572.65	-	-	4,75,572.65	2,31,665.14	10%	24,390.77	2,56,055.91	2,19,516.74
Books									
Library Books	30,174.00	-	-	30,174.00	28,812.31	40%	544.68	29,356.99	817.01
Orchid Library Book	20,928.50	2,420.00	-	23,348.50	4,185.70	40%	7,665.12	13,053.62	16,308.88
Total	51,102.50	8,434.00	-	59,536.50	32,998.01		9,412.60	42,410.61	17,125.89
Computer & Accessories									
Computer & Accessories	4,75,658.15	62,245.00	-	4,75,658.15	4,19,653.44	40%	22,401.88	4,54,504.32	83,398.83
Website - Bees for Life	74,560.00	-	-	74,560.00	-	20%	12,449.00	47,718.40	26,841.60
Mobile App - Bees for Life	29,500.00	-	-	29,500.00	29,824.00	40%	9,440.00	15,340.00	14,160.00
Total	5,79,718.15	62,245.00	-	6,41,963.15	4,55,377.44		62,185.28	5,17,562.72	1,24,400.43
Electric Auto	-	3,23,700.00	-	3,23,700.00	-	20%	64,740.00	64,740.00	2,58,960.00
Total	-	3,23,700.00	-	3,23,700.00	-		64,740.00	64,740.00	-
TOTAL	88,57,063.30	4,30,108.57	-	92,87,171.87	42,11,172.98		4,32,658.79	46,43,831.77	46,45,890.34

Dr. Abraham Samuel K.
President

Dr. Punnen Kurian
Secretary

Biju K.
Treasurer

