TROPICAL INSTITUTE OF ECOLOGICAL SCIENCE, ECOLOGICAL RESEARCH CAMPUS, K. K. ROAD, VELLOOR P. O., KOTTAYAM

ANNUAL ACCOUNTS
AND
AUDITORS' REPORT
FOR THE YEAR ENDED 31ST MARCH, 2024

AUDITORS':
M/S. KOSHY & MANI
CHARTERED ACCOUNTANTS
P. B. NO. 666,
NEAR DISTRICT AYURVEDA HOSPITAL,
KOTTAYAM - 1.

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

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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, 2024 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 2 of Schedule A, 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, 2024; and

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 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.

KOSHY & MANI P.B. No. 666 KOTTAYAM CHARTERED ACCOUNTANTS

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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 uncertainly 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

KOSHY & MANI CHARTERED ACCOUNTANTS P.B. No. 666 KOTTAYAM

CA. Thomas Mani
M. No. 020015 (Partner)
UDIN: 24020015BKEXNL6824

Place: Kottayam
Date:19.09.2024

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

BALANCE SHEET AS AT 31ST MARCH, 2024

Previous Year ₹		LIABILITIES	SCH NO.		Current Year ₹	Previous Year ₹
4,05,120.00	I.	**CAPITAL ACCOUNT**			4,05,120.00	
	II.	**RESERVES & SURPLUS:**				46,43,340.10
39,10,024.51		Opening Balance		44,69,591.00		29,75,507.63
4,97,166.49		Add: Excess of Income over Expenditure for the year		70,669.84	45,40,260.84	
44,07,191.00						20,814.00
						5,17,466.10
	III.	**PROJECT FUND PENDING FOR UTILISATION**				1,08,739.00
						8,85,545.90
12,10,610.91		Further Expenditure to be incurred for project pending	C		31,08,058.79	15,960.64
	IV.	**PROJECT FUND FOR SPECIFIC PURPOSE:**				
4,766.24		Furniture Fund	D	4,289.62		
79,550.23		Plant & Machinery Fund	E	67,617.70		9,17,410.77
211.72		Computer & Accessories Fund	F	127.03	72,034.35	
	V.	**LOANS AND ADVANCES:**				
31,40,826.04		Loans & Advances	G		64,32,431.74	
	VI.	**CURRENT LIABILITIES:**				
6,99,828.00		Accounts Payables	H	7,40,246.60		
1,36,680.00		Other Current Liabilities	I	2,01,725.00	9,41,971.60	
1,00,84,784.14		**TOTAL:**			**1,54,99,877.32**	**1,00,84,784.14**

	ASSETS	SCH NO.		Current Year ₹
I.	**FIXED ASSETS:**			
	As per Schedule	B	50,15,196.52	
	Building Under Construction		29,75,507.63	79,90,704.15
II.	**CURRENT ASSETS:**			
	Deposits & Advances	J	32,55,520.00	
	Closing Stock		5,04,147.30	
	TDS		99,480.00	
	Accounts Receivables	K	8,33,341.83	
	GST		5,63,554.32	52,56,043.45
III.	**CASH AND BANK BALANCES:**			
	As per Schedule	L		22,53,129.72
	TOTAL:			**1,54,99,877.32**

Notes:
Significant Accounting Policies - Schedule A

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

Dr. Abraham Samuel K.
President

Dr. Punnen Kurian
Secretary

Biju K.
Treasurer

Kottayam,
19.09.2024

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

TROPICAL INSTITUTE OF ECOLOGICAL SCIENCES KOTTAYAM

KOSHY & MANI CHARTERED ACCOUNTANTS P.B. No. 666 KOTTAYAM

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, 2024

Previous Year ₹	EXPENDITURE		Current Year ₹	Previous Year	INCOME		Current Year ₹
6,16,087.18	To	Opening Stock	5,17,466.10	6,65,352.91	By	Sales (Sch. M)	1,02,564.01
1,17,300.00	"	Purchases (Sch. P)	97,250.00	16,37,375.86	"	Fund Received for various activities (Sch.N)	35,67,966.62
9,33,425.41	"	Project Expenditure (Sch. Q)	28,52,128.45	7,92,169.80	"	Testing Fees	7,32,466.57
52,040.05	"	Programme Expenditure(Sch. R)	3,24,115.76	2,76,500.00	"	TIES Research Training Programme(TRTP) Fees	2,75,000.00
10,79,350.00	"	Salaries & Allowances	9,14,800.00	66,240.00	"	Program Receipt (Sch. O)	6,16,585.00
54,500.00	"	Professional Fee	60,500.00	35,989.88	"	Training Fees	1,07,213.02
1,48,490.96	"	Lab Expenses	1,85,359.51	38,500.00	"	Internship Fee	20,000.00
19,001.00	"	Training Expenses	53,579.00	1,942.00	"	Donation	7,225.00
30,603.00	"	Transporting & Travelling Expenses	18,110.00	460.00	"	Sale of booklets	40.00
89,461.14	"	Fuel& Elecricity Charges	1,24,447.00	26,001.71	"	Other Income	73,012.45
1,72,824.44	"	Repairs & Maintenance	1,87,310.34	10,025.00	"	Bank Interest Received	9,580.00
47,943.42	"	Printing & Stationery	1,15,061.80	14,709.01	"	Transfer from Earmark funds for specific purpose	12,493.84
30,807.78	"	Postage, Telephone & Internet	32,565.77	4,18,394.30	"	Advance Written Off	4,18,394.30
7,163.00	"	Food & Refreshment	11,599.00	Nil	"	Round off	13.01
4,426.76	"	Bank Charges	11,694.56	5,17,466.10	"	Closing Stock	5,04,147.30
13,610.00	"	Website Charges	1,157.60	500.00	"	Salary Payable written off	Nil
13,176.83	"	Miscellaneous expenses	19,558.39	2,245.00	"	Discount Received	Nil
7,249.19	"	Garden Expenses	11,400.00	11,930.00	"	Interest on IT Refund	Nil
11,530.00	"	Butterfly Garden Expenses	4,000.00				
24,427.99	"	Rates & Taxes	27,785.00				
9,900.00	"	Water Expense	27,200.00				
2,629.00	"	Commission on Water Test	1,320.00				
53,601.44	"	ISO Certification Expenses	1,06,766.74				
Nil	"	Honorarium	5,000.00				
Nil	"	Accomodation Expense	34,622.46				
Nil	"	Vehicle Insurance	6,306.00				
Nil	"	Prior Period Expense - FCRA	62,400.00				
40.98	"	Round off	Nil				
45,456.72	"	Exhibition Expense	Nil				
930.00	"	Medical Expenses	Nil				
4,32,658.79	"	Depreciation	5,62,527.80				
4,97,166.49	"	Excess of Income over Expenditure	70,669.84				
45,15,801.57		**TOTAL**	**64,46,701.12**	**45,15,801.57**		**TOTAL**	**64,46,701.12**

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

Dr. Abraham Samuel K.
President

Dr. Punnen Kurian
Secretary

Biju K.
Treasurer

Kottayam,
19.09.2024

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

TROPICAL INSTITUTE OF ECOLOGICAL SCIENCIES, VELLOOR, KOTTAYAM

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 occuring 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.

(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.

K. SHY & MANI CHARTERED ACCOUNTANTS P.B. No. 666 KOTTAYAM

(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.

2. Rs. 32,00,000/- 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.

3. 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.

4. Previous years figures have been regrouped / rearranged whereever necessary to suit the current years layout.

Dr. Abraham Samuel K.
President

Dr. Punnen Kurian
Secretary

Biju K.
Treasurer

TROPICAL INSTITUTE OF ECOLOGICAL SCIENCES KOTTAYAM

KOSHY & MANI CHARTERED ACCOUNTANTS P.B. No. 666 KOTTAYAM

TROPICAL INSTITUTE OF ECOLOGICAL SCIENCIES, VELLOOR, KOTTAYAM

SCHEDULE OF FIXED ASSETS AND DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2024

SCHEDULE - B

Particulars	Cost as on 01.04.2023	Additions during the year	Sales/ adjustments etc.	Total cost as on 31.03.2024	Depreciation			Net Block	
					Till 31.03.2023	For the Year	Upto 31.03.2024	As at 31.03.2024	As at 31.03.2023
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	24,90,160.24	1,27,042.18	26,17,202.42	11,43,379.63	12,70,421.81
Well	67,500.00	-	-	67,500.00	53,602.61	1,389.74	54,992.35	12,507.65	13,897.39
Borewell	70,100.00	-	-	70,100.00	38,247.82	3,185.22	41,433.04	28,666.96	31,852.18
Block No.III									
Plant & Machinery	12,13,945.47	56,901.40	-	12,70,846.87	7,18,535.24	82,846.76	8,01,382.00	4,69,464.87	4,95,410.23
Equipments	6,97,207.76	6,25,926.72	-	13,23,134.48	4,62,516.62	97,994.99	5,60,511.61	7,62,622.87	2,34,691.14
Block No.IV									
Furniture & Fittings	4,75,572.65	17,802.10	-	4,93,374.75	2,56,055.91	23,583.59	2,79,639.50	2,13,735.25	2,19,516.74
Block No.V									
Books	59,536.50	9,326.00	-	68,862.50	42,410.61	8,715.55	51,126.16	17,736.34	17,125.89
Computer & Accessor	6,41,963.15	2,24,428.00	-	8,66,391.15	5,17,562.72	1,14,185.77	6,31,748.49	2,34,642.66	1,24,400.43
Electric Auto	3,23,700.00	-	-	3,23,700.00	64,740.00	1,03,584.00	1,68,324.00	1,55,376.00	2,58,960.00
Total	**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**
Previous Year	**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**

Work - In - Progress

Particulars	Cost as on 01.04.2023	Additions during the year	Sales/ adjustments etc.	Total cost as on 31.03.2024	Depreciation			Net Block	
					Till 31.03.2023	For the Year	Upto 31.03.2024	As at 31.03.2024	As at 31.03.2023
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**

TROPICAL INSTITUTE OF ECOLOGICAL SCIENCES KOTTAYAM

Dr. Abraham Samuel K.
President

Dr. Punnen Kurian
Secretary

Biju K.
Treasurer

KOSHY & MANI CHARTERED ACCOUNTANTS P.B. No. 666 KOTTAYAM

TROPICAL INSTITUTE OF ECOLOGICAL SCIENCIES, 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	4,695.73	-	4,695.73	-	4,695.73
River Conservation Project	6,62,046.00	-	6,62,046.00	1,82,868.00	4,79,178.00
Orchid Project - FCRA	25,270.44	-	25,270.44	16,739.00	8,531.44
UK Online Giving & Global Giving Fund - ISBI (FCRA)	11,270.94	1,72,552.50	1,83,823.44	1,77,000.00	6,823.44
Paristhithikam Fund	1,05,315.94	-	1,05,315.94	1,05,315.94	-
CSIR - NIIST Project	2,57,859.26	13,50,000.00	16,07,859.26	10,49,110.00	5,58,749.26
Adopt a River (FCRA)	89,217.60	2,41,845.53	3,31,063.13	2,18,073.00	1,12,990.13
Bees For Life (FCRA)	15,735.00	94,845.49	1,10,580.49	-	1,10,580.49
Bio Diversity Sustainability Project - Apollo	39,200.00	-	39,200.00	39,200.00	-
Donation - ISBI	-	24,700.00	24,700.00	-	24,700.00
IUCN - FCRA	-	26,39,837.00	26,39,837.00	8,94,246.28	17,45,590.72
Bright Fund - FCRA	-	4,16,233.58	4,16,233.58	3,60,014.00	56,219.58
General Fund Global Giving- FCRA	-	1,79,400.40	1,79,400.40	1,79,400.40	-
Total	**12,10,610.91**	**51,19,414.50**	**63,30,025.41**	**32,21,966.62**	**31,08,058.79**

Dr. Abraham Samuel K.
President

TROPICAL INSTITUTE OF ECOLOGICAL SCIENCES * KOTTAYAM

Dr. Punnen Kurian
Secretary

Biju K.
Treasurer

KOSHY & MANI CHARTERED ACCOUNTANTS P.B. No. 666 KOTTAYAM

TROPICAL INSTITUTE OF ECOLOGICAL SCIENCES,
VELLOOR, KOTTAYAM

As at 31.03.2023		As at 31.03.2024
	SCHEDULE - D: FURNITURE FUND	
5,295.82	Balance as per last Balance Sheet	4,766.24
529.58	Less: Amount Transferred to Income & Expenditure A/c	476.62
4,766.24	**Total**	**4,289.62**
	SCHEDULE - E: PLANT & MACHINERY FUND	
93,588.51	Balance as per last Balance Sheet	79,550.23
14,038.28	Less: Amount Transferred to Income & Expenditure A/c	11,932.53
79,550.23	**Total**	**67,617.70**
	SCHEDULE - F: COMPUTER & ACCESSORIES FUND	
352.87	Balance as per last Balance Sheet	211.72
141.15	Less: Amount Transferred to Income & Expenditure A/c	84.69
211.72	**Total**	**127.03**
	SCHEDULE - G: LOANS & ADVANCES (Cr.)	
9,21,058.77	Green Leaf	9,21,058.77
5,58,000.00	Dr. A.P.Thomas	8,58,000.00
8,36,788.61	Green Farm	4,18,394.31
4,60,978.66	Dr. Punnen Kurian	28,20,978.66
14,000.00	K.V. Mathew	14,000.00
1,90,000.00	Nelson P.A.	4,90,000.00
1,60,000.00	Prof. Ipe Mathew Venkadathu	1,60,000.00
Nil	Abraham Samuel	3,00,000.00
Nil	Sarath Babu	4,50,000.00
31,40,826.04	**Total**	**64,32,431.74**
	SCHEDULE - H: ACCOUNTS PAYABLES	
6,09,145.00	Green Farm India	6,09,145.00
8,517.00	Cimsons Scientific Syndicate (P) Ltd	22,435.00
82,166.00	MKJ Designs	82,166.00
Nil	Associated Scientific Company	0.60
Nil	BON Freelance Designs	26,500.00
6,99,828.00	**Total**	**7,40,246.60**
	SCHEDULE - I: OTHER CURRENT LIABILITIES	
24,000.00	Caution Deposit - TRTP	25,525.00
1,04,500.00	Salary payable	1,62,800.00
Nil	JNC Fee 2024-25 Received in advance	5,000.00
Nil	Dr. Punnen Kurian	2,500.00
Nil	Koshy & Mani	5,900.00
5,000.00	TDS payable	Nil
680.00	Advance- Recd Lab Test Fees	Nil
2,500.00	JNC Fee 2023-24 Fees Received in advance	Nil
1,36,680.00		**2,01,725.00**

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TROPICAL INSTITUTE OF ECOLOGICAL SCIENCES KOTTAYAM

KOSHY & MANI CHARTERED ACCOUNTANTS P.B. No. 666 KOTTAYAM

TROPICAL INSTITUTE OF ECOLOGICAL SCIENCES, VELLOOR, KOTTAYAM

As at 31.03.2023	SCHEDULE - J: DEPOSITS & ADVANCES	As at 31.03.2024
9,734.00	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
1,700.00	LPG Cylinder Deposit	5,563.00
4,000.00	CMD deposit	4,000.00
2,000.00	Earnest Money Deposit	2,000.00
Nil	Security - Rented House	30,000.00
Nil	Advance to Innovative Project Management Services Pvt Ltd	32,00,000.00
20,814.00	**Total:**	**32,55,520.00**

As at 31.03.2023	SCHEDULE - K: ACCOUNTS RECEIVABLES	As at 31.03.2024
15,000.00	Receivables - Biodiversity Awareness Programme	15,000.00
15,000.00	Receivables - Tropical Wetland	15,000.00
8,13,209.90	One Health Eco Products and Services Pvt LTD	6,32,341.83
Nil	Paristhithikam Fund Receivable	1,71,000.00
42,336.00	Apollo Tyre Foundation	Nil
8,85,545.90	**Total:**	**8,33,341.83**

As at 31.03.2023	SCHEDULE - L: CASH AND BANK BALANCES	As at 31.03.2024
6,528.04	Cash in Hand	2,018.04
5,16,842.82	Union Bank (A/c No. 114211100000034)	1,29,910.09
6,340.79	Canara Bank (A/c No. 0079101012487)	1,111.79
15,990.31	Indus Ind Bank (A/c No. 100009485256)	27,297.31
11,615.15	South Indian Bank, Manarcaud	16,846.15
8,910.66	State Bank of India, Manarcad (A/c No. 67203847937)	9,154.66
66,741.08	State Bank of India, Meenadom (A/c No. 67212669510)	5,305.08
2,15,522.82	Axis Bank (A/c No. 051010100157803) - FCRA	7,431.15
68,919.10	State Bank of India, Delhi - FCRA	3,02,955.45
Nil	ICICI Bank (A/c No 557801000045) - FCRA	17,51,100.00
9,17,410.77	**Total:**	**22,53,129.72**

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KOSHY & MANI CHARTERED ACCOUNTANTS P.B. No. 666 KOTTAYAM

TROPICAL INSTITUTE OF ECOLOGICAL SCIENCES, VELLOOR, KOTTAYAM

As at 31.03.2023	SCHEDULE - M : SALES	As at 31.03.2024
1,96,575.48	Sale of Honey and Others	96,574.61
35,054.33	Sale of Bio Fertilizers & Insecticides	4,724.40
12,025.00	Sale of Plants	1,265.00
2,500.00	Sale of Bee Colony with Hive	Nil
4,18,960.00	Sale of Text Books	Nil
238.10	Sale of Bio Products	Nil
6,65,352.91	**Total:**	**1,02,564.01**

As at 31.03.2023	SCHEDULE - N : FUND RECEIVED FOR VARIOUS ACTIVITIES	As at 31.03.2024
6,42,140.74	CSIR - NIIST Project Income	10,49,110.00
13,551.06	Orchid Conservation Project Fund	16,739.00
1,02,500.00	River Conservation Project	1,82,868.00
8,684.06	Paristhithikam Project Fund	2,76,315.94
Nil	Apollo Biodiversity Enhancement Project	39,200.00
Nil	IUCN CAG - Munnar Project Fund	8,94,246.28
Nil	Adopt A River - FCRA Project Fund	2,18,073.00
Nil	General Fund - Global Giving FCRA	1,79,400.40
Nil	UK Online Giving & Global Giving Fund - ISBI (FCRA)	1,77,000.00
Nil	Bright Fund USA- FCRA	3,60,014.00
Nil	UNDP Fund	1,75,000.00
Nil	Bees For Life - Global Giving	Nil
87,500.00	Global Giving Fund	Nil
6,68,400.00	RPM & Sand Audit - Shiriya Yelkana Fund	Nil
25,000.00	Apiculture - ISHA Foundation	Nil
89,600.00	Pre Project Study on Aluva Mun Science Park - Apollo	Nil
16,37,375.86	**Total:**	**35,67,966.62**

As at 31.03.2023	SCHEDULE - O : PROGRAM RECEIPT	As at 31.03.2024
20,420.00	Enjoy Learning Programme	75,050.00
10,000.00	CNPI Fee Received	10,000.00
5,500.00	MGU Tree Naming Programme	1,47,000.00
Nil	JNC Fees 2023	33,500.00
Nil	Students Camp	47,520.00
Nil	Green Audit	85,000.00
Nil	Swachh Sarathi Programme	10,000.00
Nil	Thoothutti Monestry Planting Programme	19,055.00
Nil	Biodiversity Register Preparation	15,000.00
Nil	Workshop on Bee Farming & Climate Change	20,000.00
Nil	Performance Study - BOMA Bio Water Filter Receipts	99,360.00
Nil	SPC Workshop on Water Treatment	46,400.00
Nil	Enjoy Life Programme	8,700.00
18,000.00	Commemorative Tree Planting	Nil
12,320.00	Meenachil Native Fruit Orchard Project	Nil
66,240.00	**Total:**	**6,16,585.00**

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TROPICAL INSTITUTE OF ECOLOGICAL SCIENCES KOTTAYAM

KUSHY & MANI CHARTERED ACCOUNTANTS FRN 666 KOTTAYAM

TROPICAL INSTITUTE OF ECOLOGICAL SCIENCES, VELLOOR, KOTTAYAM

As at 31.03.2023	SCHEDULE - P : PURCHASES	As at 31.03.2024
1,17,300.00	Purchase of Honey Raw	95,000.00
Nil	Purchase - Other Raw Material	2,250.00
1,17,300.00	**Total:**	**97,250.00**

As at 31.03.2023	SCHEDULE - Q: PROJECT EXPENDITURE	As at 31.03.2024
6,42,140.74	CSIR - NIIST Project	10,49,110.00
8,684.06	Paristhithikam Manimala Project Expense	3,26,288.41
88,414.55	Bees for Life - Project Expenses	17,171.76
91,979.00	UK Online Giving & Global Giving Fund - ISBI (FCRA)	1,77,000.00
2,500.00	River Conservation	1,408.00
5,117.06	Orchid Conservation Project	13,000.00
Nil	Adopt A River - FCRA Project	2,18,073.00
Nil	Bright Fund - FCRA Expenses	2,14,814.00
Nil	General Fund - FCRA Expenses	2,45,185.00
Nil	IUCN Project - FCRA	5,90,078.28
3,350.00	Apollo Project - Inter Crop Project	Nil
1,640.00	Thanal Project	Nil
89,600.00	Pre Project Study on Aluva Mun Science Park - Apollo	Nil
9,33,425.41	**Total:**	**28,52,128.45**

As at 31.03.2023	SCHEDULE - R : PROGRAMME EXPENDITURE	As at 31.03.2024
12,270.00	Enjoy Learning Programme	17,256.00
Nil	CNPI Expense	3,096.60
Nil	MGU Tree Naming Programme	45,266.00
6,267.60	JNC Expenses	49,535.00
Nil	Students Camp Expense	25,322.00
Nil	Green Audit Expense	48,661.28
6,962.00	Meenachil Odonate Survey	9,272.00
Nil	Vembanadu Odonate Survey	14,683.00
Nil	Swachh Sarathi Programme	1,750.00
Nil	Thoothutti Monestry Planting Programme	16,600.00
Nil	Honeybee Farming & Climate Change Class Expense	29,588.00
Nil	SPC Workshop on Water Treatment	36,085.88
Nil	Purchase Bomas Filters for performance study	27,000.00
3,720.00	Munnar Working Plan Study	Nil
15,060.45	Tree Planting Programme - Malankara Church	Nil
7,760.00	Tree Planting Programme - Forest Dept, Ponkunnam	Nil
52,040.05	**Total:**	**3,24,115.76**

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TROPICAL INSTITUTE OF ECOLOGICAL SCIENCES KOTTAYAM

KOSHY & MANI CHARTERED ACCOUNTANTS P.B. No. 666 KOTTAYAM

TROPICAL INSTITUTE OF ECOLOGICAL SCIENCES, VELLOOR, KOTTAYAM

EXPENSES

CSIR - NIIST Project		
Consultancy for GIS (CEAC)		1,49,110.00
Survey Charges		9,00,000.00
	Total:	**10,49,110.00**
Paristhithikam Project		
Awareness Programme		15,461.36
Cleaning Campaign		61,465.00
Puzhayoravanam		61,302.66
Riverside Picnic Spots		45,980.00
Seed Bank		60,800.00
Survey Expenses		21,397.39
Miscellaneous Expense		16,882.00
Administrative Expense - Ties Contribution		43,000.00
	Total:	**3,26,288.41**
Bees for Life		
Accessories - Bee for Life		1,883.00
Consumables - Bee for Life		13,214.76
Freight - Bee for Life		1,154.00
Loading Charges - Bee for Life		90.00
Travelling - Bee for Life		180.00
Welding Charges - Bee for Life		650.00
	Total:	**17,171.76**
Indian Snake Bite Initiative (ISBI) - FCRA Project		
Honorarium		1,77,000.00
	Total:	**1,77,000.00**
Orchid Conservation Project		
FCRA Project Expense		7,413.00
Other than FCRA expense		5,587.00
	Total:	**13,000.00**
Adopt A River - FCRA Project		
Honorarium		1,32,400.00
Printing		17,678.00
Travelling		6,780.00
Cleaning & Dweeding Kodoor River		51,020.00
Vinyl Printing Boards		10,195.00
	Total:	**2,18,073.00**
Bright Fund - FCRA Project		
Honorarium		1,44,000.00
Employee Insurance		59,786.00
Lab Consumables & Accessories		11,028.00
	Total:	**2,14,814.00**
General fund - FCRA Expenses		
Honorarium		2,07,000.00
Lab Chemicals		24,860.00
Lab Consumables		1,325.00
Festival Allowance		12,000.00
	Total:	**2,45,185.00**

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KOSHY & MANI CHARTERED ACCOUNTANTS F.R.N. 666 KOTTAYAM

TROPICAL INSTITUTE OF ECOLOGICAL SCIENCES,
VELLOOR, KOTTAYAM

IUCN Project - FCRA			
Lab Chemicals & Consumables			2,12,774.00
Accommodation Expense			29,500.00
Subsistence			8,748.68
Travelling			93,874.80
Meetings & Workshops			5,043.00
Salary			1,60,000.00
Honorarium			16,000.00
Social Charges			1,799.80
Employee Insurance			52,314.00
Indirect Cost			10,024.00
	Total:		**5,90,078.28**
Enjoy Learning Programme			
Consumables			4,880.00
Food Expense			4,206.00
Printing & Stationery			6,170.00
Honorarium			2,000.00
	Total:		**17,256.00**
JNC Expenses			
JNC 2023			
Honorarium		8,200.00	
Refreshment		7,238.00	
TA		22,250.00	
Printing & Stationery		2,320.00	
Miscellaneous		1,817.00	41,825.00
JNC 2024			
Cost of bottle, bag etc		5,960.00	
Printing		1,500.00	
TA		250.00	7,710.00
	Total:		**49,535.00**
Meenachil Odonate Survey			
Banner Writing Charge			900.00
Food Expense			4,850.00
Honorarium			1,000.00
Printing & Stationery			145.00
Refreshments			840.00
Travelling			1,537.00
	Total:		**9,272.00**
Vembanadu Odonate Survey			
Entry Fee			700.00
Food Expense			7,318.00
Honorarium			5,000.00
Travelling			1,665.00
	Total:		**14,683.00**
Salaries & Allowances			
Salary			5,58,640.00
Salary & Allowances - Lab related			1,67,200.00
Salary - River conservation			1,81,460.00
Festival Allowance			7,500.00
	Total:		**9,14,800.00**

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TROPICAL INSTITUTE OF ECOLOGICAL SCIENCES,
VELLOOR, KOTTAYAM

Professional Fees			
Audit Fee			27,500.00
Professional Charges			33,000.00
	Total:		**60,500.00**
Lab Expenses			
Lab - Accessories			3,006.51
Lab Chemicals			88,245.68
Lab Consumables			73,331.32
Lab Equipments repairs and servicing			8,776.00
Renewal Fees - Pollution control Board			12,000.00
	Total:		**1,85,359.51**
Training Expenses			
Mushroom training Expense			33,636.00
Fish Farm Training			4,000.00
Apiculture Training Expense			80.00
Waste Management Class Expenses			171.00
Workshop on Student Project			15,692.00
	Total:		**53,579.00**
Transportation & Travelling			
Transporting			1,250.00
Travelling Expenses - TIES			16,620.00
Travelling Expenses - IUCN Project			240.00
	Total:		**18,110.00**
Fuel & Electricity			
Electricity			1,22,947.00
Petrol Expense			1,500.00
	Total:		**1,24,447.00**
Repairs & Maintenance			
Computer Maintenance		22,448.87	
Computer Supplies		11,574.28	
Computer Printer Maintenance		7,062.00	
Electric & Plumbing supplies		31,775.76	
Welding Materials		10,322.51	
Aquarium Maintenance		290.00	
Pond Renovation		30,042.86	
Vehicle Maintenance		1,050.00	
AC Repair & Maintenance		2,434.38	
Paint		4,875.73	
Repairs &Maintenance Others		29,678.95	1,51,555.34
Labour Charges			
Welding		9,750.00	
Others		26,005.00	35,755.00
	Total:		**1,87,310.34**
Printing & Stationery			
ID card printing charges			14,850.00
Printing charges - Others			44,181.30
Stationeries			56,030.50
	Total:		**1,15,061.80**

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TROPICAL INSTITUTE OF ECOLOGICAL SCIENCES,
VELLOOR, KOTTAYAM

Postage, Telephone & Internet		
Postage		4,037.00
Mobile Recharge		3,354.00
Internet FTTH BSNL		25,174.77
	Total:	**32,565.77**
Food & Refreshment		
Refreshment Expenses		6,772.00
Food Expenses		4,827.00
	Total:	**11,599.00**
Bank charges		
Union Bank (A/c No. 114211100000034)		2,175.02
South Indian Bank, Manarcaud		435.00
Canara Bank A/c #0779101019584		40.00
ICICI Bank (A/c No 557801000045) - FCRA		118.00
Axis Bank A/c #051010100157803 - FCRA		248.39
State Bank of India, Delhi - FCRA		8,678.15
	Total:	**11,694.56**
Miscellaneous		
Cleaning Consumables		1,121.00
Plastic Collection Fees		1,200.00
Finnovation - Initial expense		2,973.00
Subscription		50.00
General Expense		8,783.15
Other Expenses		5,431.24
	Total:	**19,558.39**
Butterfly Garden Expenses		
Honorarium		4,000.00
	Total:	**4,000.00**
Rates & Taxes		
Property Tax		8,029.00
Income Tax Paid		17,762.00
Licence Fees		1,400.00
Society Registration Renewal Fee		200.00
Legal Metrology		170.00
Penality on Professional tax		224.00
	Total:	**27,785.00**
ISO Certification Expenses		
Quality Management Stage Audit		57,000.00
Consultancy Services		31,907.00
UK Certification		11,000.00
Refreshment		1,405.00
Travelling		4,350.00
Printing		1,104.74
	Total:	**1,06,766.74**
Accomodation Expense		
Rent		21,700.00
Others		12,922.46
	Total:	**34,622.46**

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TROPICAL INSTITUTE OF ECOLOGICAL SCIENCES,
VELLOOR, KOTTAYAM

INCOME

Testing Fees		
Lab Testing Fee		2,31,794.16
DRC testing fee		56,195.94
Soil testing fee		5,261.50
Water testing Fee		4,04,524.97
Jalaraksha Water Testing		34,690.00
	Total:	**7,32,466.57**
Training fees		
Mushroom Training Fee		38,723.64
Online home waste management fee		2,357.24
Honey bee rearing Training fee		2,161.03
Fish farming - Training Fee		5,762.66
Apiculture Training Fees		5,381.34
Workshop on Student Project		52,827.11
	Total:	**1,07,213.02**
Other Income		
Sale of Culture		169.49
PHD Course Fee		38,000.00
Caution Deposit Unclaimed		25,525.00
Employee Health Insurance Refund		5,666.00
Miscellaneous Income		3,651.96
	Total:	**73,012.45**
Donation		
Donation - ISBI		24,700.00
Donation to Damage Compensation		1,225.00
Other Donation		6,000.00
	Total:	**31,925.00**
Bank Interest Received		
Canara Bank A/c - 0779101012487		311.00
SBI Manarcaud A/c #67203847937		244.00
SBI Meenadom A/c #67212669510		564.00
Axis Bank A/c #051010100157803 - FCRA		4,796.00
Indusind Bank A/c #100009485256 - FCRA		607.00
ICICI Bank (A/c No 557801000045) - FCRA		3,058.00
	Total:	**9,580.00**
LOANS & ADVANCES		
Green farm		8,36,788.61
Less : 1/5 written off during the year (20,91,971.51*1/5)		4,18,394.30
	Total:	**4,18,394.31**

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TROPICAL INSTITUTE OF ECOLOGICAL SCIENCES * KOTTAYAM

KOSHY & MANI CHARTERED ACCOUNTANTS P.B. No. 666 KOTTAYAM

TROPICAL INSTITUTE OF ECOLOGICAL SCIENCES,
VELLOOR, KOTTAYAM

Working Note

FURNITURE FUND

Balance as per last Balance Sheet	4,766.24
Less: Amount Transferred to Income & Expenditure A/c (4766.24*10%)	476.62
	4,289.62

PLANT & MACHINERY FUND

Balance as per last Balance Sheet	79,550.23
Less: Amount Transferred to Income & Expenditure A/c (79550.23*15%)	11,932.53
	67,617.70

COMPUTER & ACCESSORIES FUND

Balance as per last Balance Sheet	211.72
Less: Amount Transferred to Income & Expenditure A/c (211.72*40%)	84.69
	127.03
TOTAL	**12,493.84**

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TROPICAL INSTITUTE OF ECOLOGICAL SCIENCIES, VELLOOR, KOTTAYAM

LIST FOR SCHEDULE OF FIXED ASSETS AND DEPRECIATION FOR THE YEAR ENDED 31ST MARCH, 2024

Particulars	Cost as on 01.04.2023	Additions during the year	Sales/ adjustments etc.	Total cost as on 31.03.2024	Depreciation					Net Block	
					Till 31.03.2023	For the Year			Upto 31.03.2024	As at 31.03.2024	As at 31.03.2023
						Rate	Amount				
Land	**19,77,064.29**	-	-	**19,77,064.29**	-	-	-	-	-	**19,77,064.29**	**19,77,064.29**
Building	**37,60,582.05**	-	-	**37,60,582.05**	**24,90,160.24**	**10%**		**1,27,042.18**	**26,17,202.42**	**11,43,379.63**	**12,70,421.81**
Well	**67,500.00**	-	-	**67,500.00**	**53,602.61**	**10%**		**1,389.74**	**54,992.35**	**12,507.65**	**13,897.39**
Borewell	**70,100.00**	-	-	**70,100.00**	**38,247.82**	**10%**		**3,185.22**	**41,433.04**	**28,666.96**	**31,852.18**
Plant & Machinery											
Air Conditioner	87,403.26	-	-	87,403.26	60,990.83	15%		3,961.86	**64,952.69**	22,450.57	26,412.43
Refrigerator	57,450.00	18,627.12	-	76,077.12	42,365.37	15%		5,056.76	**47,422.13**	28,654.99	15,084.63
Stabilizer	21,873.73	4,406.78	-	26,280.51	15,801.61	15%		1,571.84	**17,373.45**	8,907.06	6,072.12
Computer Printer	36,907.00	-	-	36,907.00	27,011.39	15%		1,484.34	**28,495.73**	8,411.27	9,895.61
Weighing Balance	53,038.05		-	53,038.05	32,512.59	15%		3,078.82	**35,591.41**	17,446.64	20,525.46
Laminar Flow	39,000.00	-	-	39,000.00	32,963.08	15%		905.54	**33,868.62**	5,131.38	6,036.92
Water Heater	18,500.00	-	-	18,500.00	15,636.40	15%		429.54	**16,065.94**	2,434.06	2,863.60
Inverter	35,000.00	-	-	35,000.00	29,142.91	15%		878.56	**30,021.47**	4,978.53	5,857.09
Solar Panel	1,74,730.00	-	-	1,74,730.00	1,08,673.26	15%		9,908.51	**1,18,581.77**	56,148.23	66,056.74
Euro Clean Vaccum Cleaner	14,790.00	-	-	14,790.00	9,211.96	15%		836.71	**10,048.67**	4,741.33	5,578.04
Honda Generator	98,000.00	-	-	98,000.00	61,039.35	15%		5,544.10	**66,583.45**	31,416.55	36,960.65
Scanner	3,060.00	-	-	3,060.00	2,832.81	15%		34.08	**2,866.89**	193.11	227.19
Calorimeter	6,500.00	-	-	6,500.00	5,882.03	15%		92.70	**5,974.73**	525.27	617.97
Water Purifier	9,950.00	-	-	9,950.00	7,140.39	15%		421.44	**7,561.83**	2,388.17	2,809.61
DH/EC/TDS Meter	3,920.00	-	-	3,920.00	2,180.68	15%		260.90	**2,441.58**	1,478.42	1,739.32
Rotary Shaker Speed	17,800.00	-	-	17,800.00	9,205.17	15%		1,289.22	**10,494.39**	7,305.61	8,594.83
Makita Cutter	3,051.00	-	-	3,051.00	1,577.81	15%		220.98	**1,798.79**	1,252.21	1,473.19
V- Guard Motor Pump	9,100.00	-	-	9,100.00	5,062.28	15%		605.66	**5,667.94**	3,432.06	4,037.72
Xerox Machine	42,500.00	-	-	42,500.00	23,642.53	15%		2,828.62	**26,471.15**	16,028.85	18,857.47
Autoclave	56,391.00	-	-	56,391.00	39,669.06	15%		2,508.29	**42,177.35**	14,213.65	16,721.94
Brushcutter	25,000.00	-	-	25,000.00	18,187.73	15%		1,021.84	**19,209.57**	5,790.43	6,812.27
Incubator	64,194.00	-	-	64,194.00	46,701.71	15%		2,623.84	**49,325.55**	14,868.45	17,492.29
Numbering Machine	585.00	-	-	585.00	425.68	15%		23.90	**449.58**	135.42	159.32
Projector	78,150.00	29,687.50	-	1,07,837.50	53,731.38	15%		8,115.92	**61,847.30**	45,990.20	24,418.62

Particulars	Cost as on 01.04.2023	Additions during the year	Sales/ adjustments etc.	Total cost as on 31.03.2024	Depreciation					Net Block	
					Till 31.03.2023	For the Year			Upto 31.03.2024	As at 31.03.2024	As at 31.03.2023
						Rate	Amount				
Washing Machine	4,500.00	-	-	4,500.00	3,057.41	15%		216.39	3,273.80	1,226.20	1,442.59
Punching Machine	10,850.00	-	-	10,850.00	7,371.74	15%		521.74	7,893.48	2,956.52	3,478.26
Crompton motor pump	7,720.02	-	-	7,720.02	2,978.96	15%		711.16	3,690.12	4,029.90	4,741.06
Air Conditioner - AF Series	22,655.46		-	22,655.46	4,842.61	15%		2,671.93	7,514.54	15,140.92	17,812.85
Apex Fire Type Fire Extinguisher	7,160.00		-	7,160.00	1,530.45	15%		844.43	2,374.88	4,785.12	5,629.55
Distilled Water Machine	5,400.00		-	5,400.00	1,498.50	15%		585.23	2,083.73	3,316.27	3,901.50
Flyline Solar Power Generating System	1,16,750.00		-	1,16,750.00	24,955.31	15%		13,769.20	38,724.51	78,025.49	91,794.69
Foil Sealer Machine	6,900.00		-	6,900.00	1,474.88	15%		813.77	2,288.65	4,611.35	5,425.12
Hand Operated Rubber Roller	24,000.00		-	24,000.00	6,660.00	15%		2,601.00	9,261.00	14,739.00	17,340.00
Heating Mantle	4,200.00		-	4,200.00	897.75	15%		495.34	1,393.09	2,806.91	3,302.25
Kemi Make Muffle Furnace	21,016.95		-	21,016.95	4,492.37	15%		2,478.69	6,971.06	14,045.89	16,524.58
Microprocessor - Water Testing	25,900.00		-	25,900.00	7,187.25	15%		2,806.91	9,994.16	15,905.84	18,712.75
Drilling Machine	-	4,180.00	-	4,180.00	-	15%		627.00	627.00	3,553.00	-
Total	**12,13,945.47**	**56,901.40**	**-**	**12,70,846.87**	**7,18,535.24**			**82,846.76**	**8,01,382.00**	**4,69,464.87**	**4,95,410.23**
Equipments											
Microscope	46,764.00	-	-	46,764.00	32,711.10	15%		2,107.94	34,819.04	11,944.96	14,052.90
Binocular	5,050.00	-	-	5,050.00	3,968.30	15%		162.26	4,130.56	919.44	1,081.70
Calculator	351.00	-	-	351.00	281.96	15%		10.36	292.32	58.68	69.04
Flask Conikal 5Ltr	13,255.00	-	-	13,255.00	7,373.68	15%		882.20	8,255.88	4,999.12	5,881.32
Nikon Camera	78,777.75	-	-	78,777.75	59,110.19	15%		2,950.13	62,060.32	16,717.43	19,667.56
Digital Camera	11,900.00	-	-	11,900.00	8,100.07	15%	569.99				
		1,41,300.00	-	1,41,300.00	-	7.5%	10,597.50	11,167.49	19,267.56	1,33,932.44	3,799.93
Road Safety Convex Mirror	4,847.00	-	-	4,847.00	3,018.96	15%		274.21	3,293.17	1,553.83	1,828.04
Digital PH Meter with Electrode	11,100.00		-	11,100.00	2,372.63	15%		1,309.11	3,681.74	7,418.26	8,727.37
Eletronic Iron Spray Gun	3,300.00		-	3,300.00	915.75	15%		357.64	1,273.39	2,026.61	2,384.25
Landphone	535.00	-	-	535.00	206.44	15%		49.28	255.72	279.28	328.56
Oppo mobile	6,806.72	-	-	6,806.72	2,626.55	15%		627.03	3,253.58	3,553.14	4,180.17
Clock	340.00		-	340.00	131.20	15%		31.32	162.52	177.48	208.80
Wall fan	2,100.00		-	2,100.00	907.07	15%	178.94				
		2,400.00		2,400.00	-	7.5%	180.00	358.94	1,266.01	3,233.99	1,192.93
Battery	21,000.00	-	-	21,000.00	14,556.41	15%		966.54	15,522.95	5,477.05	6,443.59
Camera Tripod	25,895.00	-	-	25,895.00	17,628.60	15%		1,239.96	18,868.56	7,026.44	8,266.40
Solar Light	21,000.00	-	-	21,000.00	14,772.79	15%		934.08	15,706.87	5,293.13	6,227.21
Mike	91,450.00	-	-	91,450.00	59,964.54	15%		4,722.82	64,687.36	26,762.64	31,485.46
Fan	6,570.00	-	-	6,570.00	5,014.48	15%		233.33	5,247.81	1,322.19	1,555.52
Samsung Mobile	2,500.00	-	-	2,500.00	1,917.20	15%		87.42	2,004.62	495.38	582.80
Pedestral Fan	7,254.40	-	-	7,254.40	5,668.02	15%		237.96	5,905.98	1,348.42	1,586.38

Particulars	Cost as on 01.04.2023	Additions during the year	Sales/ adjustments etc.	Total cost as on 31.03.2024	Depreciation					Net Block	
					Till 31.03.2023	For the Year			Upto 31.03.2024	As at 31.03.2024	As at 31.03.2023
						Rate	Amount				
LPG Stove	1,153.00		-	1,153.00	905.99	15%	37.05				
		2,200.00		2,200.00	-	7.5%	165.00	202.05	1,108.04	2,244.96	247.01
Flood Light	2,300.00	-	-	2,300.00	1,279.47	15%		153.08	1,432.55	867.45	1,020.53
Nokia Mobile Phone	1,567.00		-	1,567.00	334.94	15%		184.81	519.75	1,047.25	1,232.06
Electronics	8,211.88	-	-	8,211.88	3,547.00	15%		699.73	4,246.73	3,965.15	4,664.88
Mixi	5,000.00	-	-	5,000.00	3,397.12	15%		240.43	3,637.55	1,362.45	1,602.88
Wind Shield	2,100.00	-	-	2,100.00	1,650.07	15%		67.49	1,717.56	382.44	449.93
Induction Cooker	2,500.00	-	-	2,500.00	1,758.83	15%		111.18	1,870.01	629.99	741.17
Garmin Oregon	29,490.00	-	-	29,490.00	20,745.30	15%		1,311.71	22,057.01	7,432.99	8,744.70
Refractometer	1,575.00		-	1,575.00	336.65	15%		185.75	522.40	1,052.60	1,238.35
UV-VIS Spectro Photometer	1,57,467.00	-	-	1,57,467.00	1,23,730.44	15%		5,060.48	1,28,790.92	28,676.08	33,736.56
Digital Flame Photometer	32,815.80	-	-	32,815.80	16,970.51	15%		2,376.79	19,347.30	13,468.50	15,845.29
Salinometer	2,864.00	-	-	2,864.00	1,593.23	15%		190.62	1,783.85	1,080.15	1,270.77
Bosch GLM Measuring Tool	11,000.00	-	-	11,000.00	6,485.30	15%		677.21	7,162.51	3,837.49	4,514.70
Water bath ring	14,500.00		-	14,500.00	5,063.04	15%		1,415.54	6,478.58	8,021.42	9,436.96
Solar Charger Load Sharing Eqp	11,000.00	-	-	11,000.00	6,485.29	15%		677.21	7,162.50	3,837.50	4,514.71
Godraj Safe	5,500.00	-	-	5,500.00	3,425.68	15%		311.15	3,736.83	1,763.17	2,074.32
Solar Lamp	32,020.00	-	-	32,020.00	22,410.70	15%		1,441.40	23,852.10	8,167.90	9,609.30
Hawkin Pressure Cooker	5,973.21	5,491.07	-	11,464.28	447.99	15%		1,652.44	2,100.43	9,363.85	5,525.22
Solar Battery	9,375.00		-	9,375.00	703.13	15%		1,300.78	2,003.91	7,371.09	8,671.87
Digital UV Spectrophotometer	-	1,09,110.17	-	1,09,110.17	-	15%		16,366.53	16,366.53	92,743.64	-
Digital Conductivity Meter	-	13,516.95	-	13,516.95	-	15%		2,027.54	2,027.54	11,489.41	-
Mobile Gimbal	-	11,864.41	-	11,864.41	-	15%		1,779.66	1,779.66	10,084.75	-
Steel Tea Urn Hot	-	2,450.00	-	2,450.00	-	15%		367.50	367.50	2,082.50	-
Exide Battery & V Guard Inverter	-	13,284.68	-	13,284.68	-	15%		1,992.70	1,992.70	11,291.98	-
Intercom System	-	55,573.07		55,573.07	-	15%		8,335.96	8,335.96	47,237.11	-
HD Pro Webcam	-	7,634.74	-	7,634.74	-	7.5%		572.61	572.61	7,062.13	-
Ahuja Audio interface	-	11,805.07	-	11,805.07	-	7.5%		885.38	885.38	10,919.69	-
Lab Equipments	-	9,956.56	-	9,956.56	-	7.5%		746.74	746.74	9,209.82	-
Stereo Microscope	-	1,02,750.00	-	1,02,750.00	-	7.5%		7,706.25	7,706.25	95,043.75	
Systronics Microcontrolled Frame Photometer	-	65,200.00	-	65,200.00	-	7.5%		4,890.00	4,890.00	60,310.00	-
Turbidity Meter	-	30,090.00	-	30,090.00	-	7.5%		2,256.75	2,256.75	27,833.25	-
Water Quality Checking Instruments	-	41,300.00	-	41,300.00	-	7.5%		3,097.50	3,097.50	38,202.50	-
Total	**6,97,207.76**	**6,25,926.72**	**-**	**13,23,134.48**	**4,62,516.62**			**97,994.99**	**5,60,511.61**	**7,62,622.87**	**2,34,691.14**

Particulars	Cost as on 01.04.2023	Additions during the year	Sales/ adjustments etc.	Total cost as on 31.03.2024	Depreciation					Net Block	
					Till 31.03.2023	For the Year			Upto 31.03.2024	As at 31.03.2024	As at 31.03.2023
						Rate	Amount				
Furniture & Fittings	4,75,572.65	14,836.00	-	4,90,408.65	2,56,055.91	10%	23,435.28				
		2,966.10	-	2,966.10		5%	148.31	23,583.59	2,79,639.50	2,13,735.25	2,19,516.74
Total	**4,75,572.65**	**17,802.10**	**-**	**4,93,374.75**	**2,56,055.91**			**23,583.59**	**2,79,639.50**	**2,13,735.25**	**2,19,516.74**
Books											
Library Books	30,174.00		-	30,174.00	29,356.99	40%		326.80	29,683.79	490.21	817.01
Orchid Library Book	29,362.50		-	29,362.50	13,053.62	40%	6,523.55				
		9,326.00	-	9,326.00		20%	1,865.20	8,388.75	21,442.37	17,246.13	16,308.88
Total	**59,536.50**	**9,326.00**	**-**	**68,862.50**	**42,410.61**			**8,715.55**	**51,126.16**	**17,736.34**	**17,125.89**
Computer & Accessories											
Computer & Accessories	5,37,903.15	97,700.00	-	6,35,603.15	4,54,504.32	40%	72,439.53				
		1,26,728.00	-	1,26,728.00		20%	25,345.60	97,785.13	5,52,289.45	2,10,041.70	83,398.83
Website - Bees for Life	74,560.00		-	74,560.00	47,718.40	40%		10,736.64	58,455.04	16,104.96	26,841.60
Mobile App - Bees for Life	29,500.00		-	29,500.00	15,340.00	40%		5,664.00	21,004.00	8,496.00	14,160.00
Total	**6,41,963.15**	**2,24,428.00**	**-**	**8,66,391.15**	**5,17,562.72**			**1,14,185.77**	**6,31,748.49**	**2,34,642.66**	**1,24,400.43**
Electric Auto	**3,23,700.00**		-	3,23,700.00	64,740.00	40%		1,03,584.00	1,68,324.00	1,55,376.00	2,58,960.00
Total	**3,23,700.00**	-	**-**	**3,23,700.00**	**64,740.00**		-	**1,03,584.00**	**1,68,324.00**	**1,55,376.00**	**2,58,960.00**
TOTAL	**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**

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