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INDEPENDENT AUDITOR'S REPORT

To

The members of
KERALA STATE BIO-DIVERSITY BOARD
THIRUVANANTHAPURAM

Report on the Financial Statements

Qualified Opinion

We have audited the Balance Sheet of KERALA STATE BIO- DIVERSITY BOARD, THIRUVANANTHAPURAM as at 31.03.2022 and also the Income and Expenditure Account for the period then ended and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, ***except for the effects of the matter described in the Basis for the qualified opinion paragraph in our report***, the afore said financial statements give the information required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Board as at 31.03.2022 and it's Income & Expenditure Statement for the year ended on that date.

Basis for Qualified Opinion

(i) The land and building named "Boat House" at Vallakadavu, Thiruvananthapuram, has been handed over to the Kerala State Bio- Diversity Board by the District Tourism Promotion Council vide agreement dt.29/03/2014 for the purpose of creating a Bio-Diversity Park. As per Clause 10 of the said agreement, the Department of Tourism may at any time resume possession of the said property, if any violation of the agreement happens. The creation of the Bio- Diversity Park entails extensive investment to maintain the property. The agreement has not specified reimbursement of such expenditure in the said property in case the property is resumed by the Department of Tourism.



(ii) During the year under audit, the Board has written back the amount set aside for committed expenditure in earlier years amounting to Rs.11,52,840/- to the Income and Expenditure account for the year ended 31.03.2022 as exceptional item (Note -16). Committed Expenditure are plan funds of the previous years which were not recouped properly by the board on time. In the absence of Board resolution/ proper supporting documents , we are not in a position to comment on such treatment.

(iii) The Plan Grant Account contains Rs 4,15,495/- old balances that have remained unchanged over the years which includes Rs.27,748/- being interest from banks that are yet to be allocated to Projects.

(iv) Rs 31.47 lakhs of amounts received for Funded Projects remain unutilized over the years which should have been refunded to the funding agency after project completion.

(v) None of the balances of the Project fund as per the financial statement has been reconciled with utilization certificate submitted to Government/ Funding Agencies.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these standalone financial statements that give a true and correct view of the financial position and performance of the Association. This responsibility also includes the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the asset of the association and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, 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 error.

Auditors' Responsibility

Our responsibility is to express an opinion on these standalone financial statements based on our audit. We conducted our audit in accordance with the Standards on Audit issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's



judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Association preparation and fair presentation of the financial statements in order design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Report on other Legal and Regulatory Requirements

Further to our comments in the Annexure referred to in the notes on accounts and significant accounting policies attached:

- (i) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (ii) In our opinion, proper books of accounts as required by law have been kept by the Board so far as appears from our examination of the books.
- (iii) The Balance Sheet, Income and Expenditure Account and the Receipt and Payments Accounts dealt with by this report are in agreement with the books of account.

Subject to the foregoing, in our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and present fairly, in all material respects and give a true and correct view;

1. Insofar as it relates to the Balance Sheet, of the State of affairs of the Bio-Diversity Board as at 31st March 2022.
2. Insofar as it relates to the Income and Expenditure Account, of the excess of Expenditure over Income for the year ended on that date.



JVS & ASSOCIATES
Chartered Accountants
FRN.No.011879S

R. VINOD KUMAR
Partner

Membership No.217216

UDIN: 23217216 RVRMR4934

Place: Thiruvananthapuram
Date:23.01.2023

Kerala State Biodiversity Board

(A Government of Kerala Undertaking)

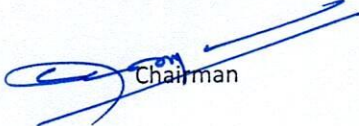
Kowdiar Thiruvananthapuram Kerala

Statement of Affairs as at 31/03/2022

	Note	Amount in Rs.	
		As at 31 Mar 2022	2021
I Source of Funds		99,48,415	1,40,51,389
1 Own Funds			
Capital Reserve	1	91	83
Surplus	2	-7,73,245	24,70,675
2 Current liabilities		1,07,21,569	1,15,80,630
Government Grant balances	3	31,33,750	-22,86,060
Funded Projects	4	72,47,464	1,23,97,697
Other current liabilities	5	3,40,355	14,68,993
II Application of Funds		99,48,415	1,40,51,389
1 Long Term Assets		37,091	37,083
Fixed Assets		91	83
Tangible Assets	6	91	83
Long Terms Loans and Advances		37,000	37,000
Deposits	7	37,000	37,000
2 Current Assets		99,11,324	1,40,14,306
Cash and cash equivalents	8	98,96,324	1,37,69,665
Short-term loans and advances	9	15,000	2,44,641

The accompanying Notes form an integral part of these Financial Statements

For and on behalf of the Board


Chairman


Member Secretary


Finance Officer

Auditor's Report


As per our Report of even date



Thiruvananthapuram

23.01.2023

For JVS & ASSOCIATES
Chartered Accountants
ARN 0118793


R. VINOD KUMAR, FCA
M.NO. 217216
Partner

Kerala State Biodiversity Board

(A Government of Kerala Undertaking)

Kowdiar Thiruvananthapuram Kerala

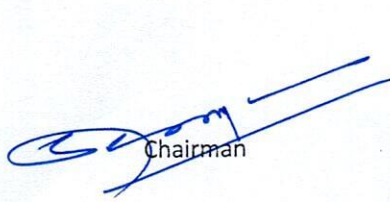
Income and Expenditure Account for the year ended 31/03/2022


	Note	Amount in Rs.	
		for the year ended 31 Mar 2022	2021
I Income		82,23,798	1,04,27,667
1 Grant from GoK			
GoK 2406-02-110-59-31 (NP) Salary		64,94,697	1,02,33,332
GoK 2406-02-110-59-36 (NP) Non Salary		13,00,000	-
2 Other Income	10	2,52,040	1,64,945
3 Nominal value of grant funded assets		-	-
4 Interest Received		1,77,061	29,390
II Expenditure		1,14,67,718	98,55,453
Employee Expenses	11	1,20,00,824	77,40,389
Repairs and Maintenance, Upkeep	12	1,15,840	2,48,413
Utilities	13	1,15,899	8,82,830
Other Expenses	14	3,87,076	9,66,801
Finance Costs	15	920	1,792
Depreciation		-	-
Exceptional Items	16	-11,52,840	15,228
Extraordinary Items		-	-
III Surplus/ Deficit		-32,43,920	5,72,214
IV Allocation		-32,43,920	5,72,214
Transfer to Accumulated surplus/deficit		-32,43,920	5,72,214

The accompanying Notes form an integral part of these Financial Statements

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For and on behalf of the Board


Chairman


Member Secretary


Finance Officer

Auditor's Report
As per our Report of even date

Thiruvananthapuram
23.01.2023



For JVS & ASSOCIATES
Chartered Accountants
FRN 011879S


R. VINOD KUMAR, FCA
M.NO. 217216
Partner

Kerala State Biodiversity Board

(A Government of Kerala Undertaking)

Kowdiar, Thiruvananthapuram

Statement of Cash Flows for year ended 31 March 2022

	Note	Amount in Rs.	
		2022	2021
1 Cash Flow from Operations		-38,73,333	1,12,67,660
Capital Reserve		8	83
Surplus/ Deficit as per Statement of I&E		-32,43,920	5,72,214
Add/ Deduct Non Cash Items			
Others considered under relevant heads			
transfer		-	-9,303
Movement in Working Capital			
Government Grant		54,19,810	51,81,824
Funded Projects		-51,50,233	52,97,894
Other current liabilities		-11,28,638	19,948
Short-term loans and advances		2,29,641	2,05,000
2 Cash Flow from Financing Activity		-	-
3 Cash Flow from Investing Activity		-8	-20
Fixed Assets			
Tangible assets		-8	-20
Other long term assets			
Interest/ income received on term deposits/ bonds/ investments			
Dividend received			
Net Increase in Cash and Cash Equivalents		-38,73,341	1,12,67,640
Opening Balance of Cash and Cash Equivalents		1,37,69,665	25,02,025
Closing Balance of Cash and Cash Equivalents		98,96,324	1,37,69,665
figures indicate net cash flows (inflow less outflow)			
negative figures indicate outflow of cash			

The accompanying Notes form an integral part of these Financial Statements

For and on behalf of the Board

 Chairman
  Member Secretary
  Finance Officer

Auditor's Report
As per our Report of even date

Thiruvananthapuram
23.01.2023



For JVS & ASSOCIATES
Chartered Accountants
FRN 011879S


 R. VINOD KUMAR, FCA
 M.NO. 217216
 Partner

Kerala State Biodiversity Board

(A Government of Kerala Undertaking)

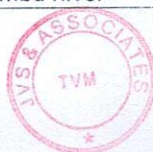
Kowdiar Thiruvananthapuram Kerala

Statements of Account for the year ended 31/03/2022

Notes to Accounts

Amount in Rs.

	as at/ for the year ended 31 Mar	
	2022	2021
1 Capital Reserve	91	83
Capital Reserve - Nominal Value PPE	91	83
2 Surplus	-7,73,245	24,70,675
Opening Balance	24,70,675	19,07,764
Add Surplus for the period	-32,43,920	5,72,214
less: transferred	-	-9,303
3 Unutilised Government Grants (Annexure 1)	31,33,750	-22,86,060
GoK 3435-03-101-99 (Plan)	-1,31,75,351	-1,48,89,601
GoK State Biodiversity Fund	70,69,010	68,05,193
RKI 2020 Scheme - H/A 5475-00-115-94	81,29,279	57,98,348
GoK 2406-02-110-59-31 (NP) Salary	-	-
GoK 2406-02-110-59-36 (NP) Non Salary	-	-
Resumed by Government (NP)	11,10,812	
4 Funded Projects (Annexure 2)	72,47,464	1,23,97,697
DoECC	27,20,000	27,20,000
UNDP	8,86,589	7,66,057
National Biodiversity Authority (NBA)	35,22,833	87,14,694
Coastal Ecosystem Conservation 2011 - 2012	43,215	43,215
Plan Fund EMA	31,907	31,907
MoEF	23,631	23,631
National Medicinal Plants Board (NMPB)	1,02,239	1,81,143
PCC - 2020-21	-82,950	-82,950
5 Current Liabilities	3,40,355	14,68,993
Statutory Dues		
VAT collected payable	-	1,000
GST collected payable	-	870
Employee Dues		
Salary Payable Regular Employees	-	-31,318
Balasanthwanam payable	-	100
Collected/ Payable		
FBS	-	100
HBA	-	2,020
EPF Contribution of Employee - Permanent staff	1,800	1,737
EPF Contribution of Employer -Permanent staff	2,376	1,880
NPS Contribution of Employee	-	6,150
NPS Contribution of Employer	-	8,609
Committed Expenses		
NBC 16-17	-	11,300
Marine Bio Register 2015-2016	-	4
Biodiversity Fund		
Mangrove Nursery by BMC Alappatt Panchayath	-	1,45,263
Turtle Project	-	1,20,000
Ambalappara Quarry Project	-	2,08,880
Organic Farmers Project	-	1,06,400
Conservation of Attapadi Block and Malabar	-	60,000
Increasing Fish Stock Native Fish in Pamba River	-	5,931



	as at/ for the year ended 31 Mar	
	2022	2021
DoECC	-	31,000
Plan Funds		
KNHM	-	4,55,836
Agro biodiversity Conservation	-	9,305
Payables		
Statutory Audit 2021 - 2022	32,450	28,441
Concurrent Audit 2021 - 2022	1,01,244	93,000
Other Payables	10,860	10,860
Deposits/ Advances Received		
EMD	1,72,050	1,72,050
Security Deposit		
KSADC	6,600	6,600
Retention Money	12,975	12,975
6 Tangible Fixed Assets (Annexure 1)	91	83
Gross Tangible Fixed Assets	1,06,72,422	1,03,56,763
Opening Balance	1,03,56,680	93,64,002
Addition	3,15,651	9,92,678
Nominal Value	91	83
Grants utilised for Fixed Assets	1,06,72,331	1,03,56,680
Opening Balance	1,03,56,680	93,64,002
Utilised during the year	3,15,651	9,92,678
7 Deposits	37,000	37,000
KSEB for Bio park	17,000	17,000
Security Deposit		
Motor Car Etios	15,000	15,000
Bio Park	5,000	5,000
8 Cash and Bank Balances	98,96,324	1,37,69,665
Cash	10,450	10,450
Imprest Cash	10,000	10,000
Stamp in Hand	450	450
Current Accounts	31,12,670	10,27,720
IDBI 360	31,12,670	10,27,720
SB Accounts	67,73,204	1,27,31,495
TSB 363	3,80,931	10,00,000
TSB 195	9,54,371	7,15,558
Canara Bank 071	7,09,342	81,05,724
SBI Pattom 700	29,40,068	4,91,879
Special TSB 169	37,415	-3,61,005
SBI 534	7,92,226	8,28,560
SBI 084	9,58,851	10,02,260
SDBSB A/c No. 799012900001005	-	9,48,519
Cheque in Transit	-	-
9 Short Term Advances Paid	15,000	2,44,641
Advance to Employees		
Ajit Kumar	-	-9,231
Baijulal	10,000	10,000
Sreekumar C S	-	-29
Preetha N	-	101
Shameer P S	5,000	5,000
Vishnu T	-	52,800
Dr.Suresh T A	-	1,86,000



	as at/ for the year ended 31 Mar	
	2022	2021
10 Other Income	2,52,040	1,64,945
Sale of Tickets - Museum	14,460	89,075
Library receipts	1,42,435	60,870
ABS Programme Application/ Registration	50,000	15,000
Fee for Internship Programme	2,000	-
Research Licence Fee of ABS	188	-
Others		
Insurance claim	19,807	-
Credit of EPOC Clearance Bills	23,150	-
11 Employee Benefit Expenses	1,20,00,824	77,40,389
Deputation Staff		
Basic Pay	59,78,298	47,28,818
CCA	-	41,480
DA	9,14,022	8,89,288
DCR Gratuity	-	24,092
EL Surrender	-	2,77,690
Festival Allowance	72,000	71,380
HRA	4,62,622	2,02,318
Pay revision arrears	7,65,310	-
Salary Arrears	7,08,538	-
DA Arrear - Deputation staff	8,78,987	-
Deffered Salary - Deputation staff	4,15,428	-
Bonus	12,000	-
EPF by employer - Deputation staff	71,927	-
NPS by Employer - Deputation staff	1,86,115	-
Contract Staff		
Deffered Salary- contract staff	5,26,941	-
Permanent Staff		
Basic Pay	2,03,560	1,53,649
CCA	-	1,200
DA	14,603	28,846
DA Arrear	32,532	-
EPF by employer - Permanent staff	28,512	-
Honararium		
Basic Pay	7,29,429	9,79,955
DA	0	1,66,593
Daily Wages	0.00	1,75,080.00
12 Repairs Maintenance Upkeep	1,15,840	2,48,413
Repairs and Maintenance -NP	51,352	1,60,186
Repairs and Maintenance - Museum	64,488	-
AMC		
Computers	-	71,707
Franking Machine	-	16,520
13 Utilities	1,15,899	8,82,830
Electricity charges	1,03,587	92,148
Water Charges	7,786	6,629
Telephone Charges	4,526	33,653
Rent	-	7,50,400
14 Other Expenses	3,87,076	9,66,801
Meeting Expenses		
Board Meetings	1,37,898	36,894
General		
Advertisement Charges	3,541	-
Newspapers and Periodicals	1,880	-
Stationery	32,565	50,804
Postage and Courier	-	24,496
Office Expenses	-	15,555



	as at/ for the year ended 31 Mar	
	2022	2021
Travel		
Travel Expenses	-	2,890
Housekeeping and Laundry		
House Keeping	16,451	4,083
Vehicle expenses		
Motor Vehicle - Fuel Charges	46,322	42,495
Motor Vehicle - Tax / Insurance	7,867	8,587
Professional Charges		
Statutory Audit Fee	32,450	28,441
Professional Charges	6,429	6,250
Concurrent Audit Fee	1,01,244	93,000
Others		
Security	-	6,35,222
Labour Charges	-	18,084
Administrative Expenses	429	-
15 Finance Costs	920	1,792
Bank charges	920	1,792
16 Exceptional Items	-11,52,840	15,228
Prior period items		
Prior period expenses	29,199	-
Prior period Income	-11,82,039	-
Others	-	15,228



Kerala State Biodiversity Board

Kowdiar Thiruvananthapuram Kerala

Annexures to Accounts for the year ended 31/03/2022

Annexure 1 - Grant Accounts

	As at		Receipt		Transfer			Payment			As at	
	01-04-2021	Grants	Reallotted Resumed fund	Total	Trf 0 balance	Trf (InterHead)	Utilized Revenue	Utilized Assets	unutilized grant refunded	Total	31-03-2022	
1 Gok 3435-03-101-99 (Plan)	-22,86,060	7,22,48,348	1,31,86,730	8,54,35,078	-	-77,94,697	-5,85,90,116	-3,15,651	-1,33,14,804	-7,22,20,571	31,33,750	
prior balances	-1,48,89,601	2,90,00,000	-	2,90,00,000	-	-	-2,59,70,099	-3,15,651	-10,00,000	-2,72,85,750	-1,31,75,351	
unidentified project balance	4,15,495	-	-	-	-	-	-	-	-	-	4,15,495	
Agrobiodiversity conservation	2,55,355	-	-	-	-	-	-	-	-	-	2,55,355	
Coastline conservation	9,305	-	-	-	-	-	-	-	-	-	9,305	
unidentified credits	65,600	-	-	-	-	-	-	-	-	-	65,600	
19-03-2015	14,300	-	-	-	-	-	-	-	-	-	14,300	
25-03-2015	7,162	-	-	-	-	-	-	-	-	-	7,162	
15-06-2015	36,025	-	-	-	-	-	-	-	-	-	36,025	
interest accrued	27,748	-	-	-	-	-	-	-	-	-	27,748	
Gok Plan 2018 - 2019	5,81,52,000	-	-	-	-4,36,79,175	-	-1,59,51,522	-	-1,59,51,522	-1,59,51,522	-14,78,697	
Gok Plan 2019 - 2020	3,08,10,000	-	-	-	-3,21,81,496	-	-	-59,76,630	-59,76,630	-59,76,630	-73,48,126	
Gok Plan 2020 - 2021	5,00,00,000	-	-	-	-3,36,60,098	-	-	-2,38,18,175	-2,38,18,175	-2,38,18,175	-74,78,273	
Gok Plan 2021-2022	2,90,00,000	-	-	2,90,00,000	-	-	-2,59,70,099	-3,15,651	-	-2,62,85,750	27,14,250	
expenditure of earlier years resumed by government	-10,95,20,769	-	-	-	10,95,20,769	-	-	-	4,47,46,327	4,47,46,327	-	
2 State Biodiversity Fund	-4,47,46,327	-	-	-	-	-	-2,02,600	-	-1,12,12,952	-1,14,15,552	70,69,010	
2011 - 2012 to 2013 - 2014	68,05,193	-	1,16,79,369	1,16,79,369	-	-	-	-	-	-	3,10,300	
2014 - 2015	3,10,300	-	-	-	-	-	-	-	-	-	5,01,188	
2015-2016	5,01,188	-	-	-	-	-	-	-	-	-	5,04,265	
2016-2017	5,04,265	-	-	-	-1,05,000	-	-	-	-	-	5,83,558	
2017-2018	5,88,558	-	-	-	-	-	-	-	-	-	3,61,258	
2018 - 2019	3,61,258	-	-	-	15,000	-	-2,02,600.00	-	-	-2,02,600	-14,89,606	
2019-2020	-13,02,006	-	-	-	-	-	-	-	-	-	-45,000	
2020-2021	-45,000	-	-	-	90,000	-	-	-	-	-	-	
Resumed by Government	59,76,630	-	1,16,79,369	1,16,79,369	-	-	-	-	-1,12,12,952	-1,12,12,952	64,43,047	
3 Gok 2406-02-110-59-31 (NP) Salary	-	72,00,000	-	72,00,000	-	-64,94,697	-	-	-7,05,303	-7,05,303	-	
Trf to I&E Account	-	72,00,000	-	72,00,000	-	-64,94,697	-	-	-7,05,303	-7,05,303	-	
4 Gok 2406-02-110-59-36 (NP) Non Salary	-	13,00,000	-	13,00,000	-	-13,00,000	-	-	-	-	-	
Trf to I&E Account	-	13,00,000	-	13,00,000	-	-13,00,000	-	-	-	-	-	
5 Resumed by Government (NP)	-	-	15,07,361	15,07,361	-	-	-	-	-3,96,549	-3,96,549	11,10,812	
Resumed by Government -Gok Non Plan	-	-	15,07,361	15,07,361	-	-	-	-	-3,96,549	-3,96,549	11,10,812	
6 RKI Scheme	57,98,348	3,47,48,348	-	3,47,48,348	-	-	-3,24,17,417	-	-	-3,24,17,417	81,29,279	
RKI 2020 Scheme - H/A 5475-00-115-94	57,98,348	3,47,48,348	-	3,47,48,348	-	-	-3,24,17,417	-	-	-3,24,17,417	81,29,279	



Kerala State Biodiversity Board

Kowdiar Thiruvananthapuram Kerala
Annexures to Accounts for the year ended 31/03/2022
Annexure 2 - Funded Projects

	As at		Receipt		Payment		As at	
	01-04-2021	Funds received	Interest	Refund IN	Total	Utilised	Total	31-03-2022
1 DoECC	1,23,97,697	44,28,480	47,217	63,804	45,39,501	96,89,734	96,89,734	72,47,464
Canal Works 2015 - 2016	27,20,000	-	-	-	-	-	-	27,20,000
Gramavanam 2013 - 2014	25,00,000	-	-	-	-	-	-	25,00,000
	2,20,000	-	-	-	-	-	-	2,20,000
2 UNDP	7,66,057	8,78,480	29,720	-	9,08,200	7,87,668	7,87,668	8,86,589
GEF Munnar Landscape Project 2014 - 2015	-18,307	-	-	-	-	-	-	-71,107
GEF Munnar Landscape Project 2015 - 2016	2,23,952	-	-	-	-	-	-	2,23,952
GEF Munnar Landscape Project 2018 - 2019	-4,04,405	-	-	-	-	6,458	6,458	-4,10,863
GEF Munnar Landscape Project 2019 - 2020	7,99,920	-	-	-	-	-	-	7,99,920
Updating State Biodiversity Strategies & Action Plan 2020-2021	-	8,78,480	-	-	8,78,480	7,28,410	7,28,410	1,50,070
Interest Received	1,64,897	-	29,720	-	29,720	-	-	1,94,617
3 National Biodiversity Authority (NBA)	87,14,694	35,50,000	17,497	63,804	36,31,301	88,23,162	88,23,162	35,22,833
Component Training Material and Printing (14 - 15)	-	-	-	-	-	-	-	-
Developing and Revamping of Website (14-15)	-250	-	-	-	-	-	-	-250
Peer to Peer Learning (14-15)	14,04,919	-	-	-	-	-	-	14,04,919
Plan Fund from NBA	-	-	-	-	-	-	-	-
Thematic Expert Committee (14-15)	4,242	-	-	-	-	-	-	4,242
Printing of BMC Reports (14-15)	77,52,666	-	-	63,804	63,804	77,01,769	77,01,769	1,14,701
Benefit Sharing Component to Concerned BMC	6,10,119	10,00,000	-	-	10,00,000	61,398	61,398	15,48,721
NBA - Capacity Building	-11,49,600	-	-	-	-	-	-	-11,49,600
NBA Fund (COP 11 engagement) 2018-19	-	-	-	-	-	-	-	-
NBA Fund (COP 11 engagement)-2019-20	66,393	-	-	-	-	9,049	9,049	57,344
NBA Fund (COP 11 engagement)-2020-21	-	13,50,000	-	-	13,50,000	8,50,946	8,50,946	4,99,054
NBA Fund (COP 11 engagement)-2021-22	-	10,00,000	-	-	10,00,000	-	-	10,00,000
NBA - Updatuon Quality Improvement of PBR	3,511	-	-	-	-	-	-	3,511
International Biodiversity Day	-	2,00,000	-	-	2,00,000	2,00,000	2,00,000	-
International Biodiversity Day 2021	-18,000	-	-	-	-	-	-	-18,000
Biodiversity Award	-73,894	-	-	-	-	-	-	-73,894
State level workshop on biodiversity action plan	1,14,588	-	17,497	-	17,497	-	-	1,32,085
Interest received	43,215	-	-	-	-	-	-	43,215
4 Coastal Ecosystem Conservation 2011 - 2012	31,907	-	-	-	-	-	-	31,907
5 Plan Fund EMA	23,631	-	-	-	-	-	-	23,631
6 MoEF	23,631	-	-	-	-	-	-	23,631
WGEEP	1,81,143	-	-	-	-	78,904	78,904	1,02,239
7 National Medicinal Plants Board (NMPB)	-9,05,343	-	-	-	-	0	0	-9,05,343
NMPB 2014 - 2015	-40,244	-	-	-	-	78,904	78,904	-1,19,148
NMPB 2018 - 2019	11,26,730	-	-	-	-	-	-	11,26,730
Resource Augmentation, Sustainable Harvesting and Value addition of medicinal plant resources through BMC	-	-	-	-	-	-	-	-
8 National Centre for Sustainable Coastal Mft (NCSCM)	-	-	-	-	-	-	-	-
Preparation of DPR for Conversation of Sacred Grove	-82,950	-	-	-	-	-	-	-82,950
9 PCC 2020-21	-82,950	-	-	-	-	-	-	-82,950
Project Coordination Cell	-	-	-	-	-	-	-	-



Kerala State Biodiversity Board

Kowdiar Thiruvananthapuram Kerala

Annexures to Statements of Account for the year ended 31/03/2022

Annexure 3 - Utilisation

Component	Amount in Rs.			
	Revenue Exp	Capital Exp	Refund In	Net Utilisation
	2,59,70,099.00	3,15,651.00	-	2,62,85,750.00
Updation, documentation and completion of People's Biodiversity Register (PBR) in LSG (Green Book)	79,67,226.00		-	79,67,226.00
Biodiversity Information System/ Digitisation of PBR				-
Handbook for identification of species				-
Library and documentation				-
Marine Biodiversity Register				-
pilot proj for valuation of Marine Coastal ecosystem				-
Kerala Biodiversity Museum	26,93,971.00		-	26,93,971.00
Malabar biodiversity museum				-
Jaivavaividya ratham				-
Documentation of specialised ecosystems and developing sustainable models of biodiversity conservation			-	-
Specific Impact Assessment of selected ecosystems/ flagship species			-	-
State Biodiversity Strategies and Action Plan			-	-
Fund for completion of 2017 - 2018 projects			-	-
Purchase of new and maintenance of existing structures and facilities for office and operation charges				-
Identification of Biodiversity rich areas outside PAs and their Conservation as BHS/ Local Biodiversity Heritage Areas	7,81,500.00		-	7,81,500.00
Infrastructure Facilities and Operational Costs of KSBB Head Office.	84,89,795.00	3,15,651.00	-	88,05,446.00
Empowering Biodiversity Management Committees (BMC) to conserve and mainstream biodiversity into local planning level	36,72,501.00		-	36,72,501.00
capacity building of model BMC				-
Propagation protocols on endangered plants listed under MoEF notifications			-	-
Biodiversity Research Centre and Fellowships for Biodiversity Research			-	-
Kerala State Biodiversity Awards	1,36,000.00		-	1,36,000.00
Biodiversity Awareness & Education	9,86,346.00			9,86,346.00
Biodiversity studies on Man/Animal/Plant interactions/ issues relating to loss of biodiversity/ Biodiversity monitoring	7,88,410.00			7,88,410.00
Development of propagation techniques and establishment of nurseries for indigenous RET plants and species notified under Biological Diversity Act and promoting cultivation with support of research organization, Kudumbasree and MNREGS	4,49,350.00			4,49,350.00
Strengthening of ABS cell through Capacity building of resource user groups / Consultation with Legal Experts / local knowledge holders and empowering BMC for levy of collection fees	5,000.00			5,000.00
Biodiversity Congress, Exhibition - BMC Meet - Children's Biodiversity Congress			-	-
Biodiversity clubs				-
Biodiversity Seminars Workshops Public Awareness Programmes			-	-
State Biodiversity Fund - Corpus Fund of KSBB - Committed expenditure, quick assessment on impact/ loss of Biodiversity due to flood by BMC			-	-
Committed expenditure of 2019-20 - State biodiversity fund			-	-
Rapid Assessment of Impact of Floods			-	-
Monitoring of Biodiversity status			-	-
Theme based biodiversity garden			-	-
Mangrove Biodiversity Garden, Ezhome, Kannur			-	-
Community Sacred Grove, Kollam			-	-
Agrodiversity Park and traditional paddy garden, Pinarayi, Kannur			-	-
Access and Benefit Sharing (ABS)			-	-
Plant Seed Bank and Conservation of Plant Diversity			-	-
				-
RKI Scheme	3,24,18,517.00	-	1,100.00	3,24,17,417.00
RKI - Conservation of Agro Biodiversity	1,47,50,718.00		-	1,47,50,718.00
RKI - Database Tradeable / Commercial Potential	42,72,835.00		1,100.00	42,71,735.00
RKI -Pampa Riverine Biodiversity	1,33,94,964.00		-	1,33,94,964.00



Kerala State Biodiversity Board

(A Government of Kerala Undertaking)

Kowdiar Thiruvananthapuram Kerala

Annexures to Statements of Account for the year ended 31/03/2022

Annexure 4 - Property Plant and Equipment

SI Block	Gross Block			Nominal value	Gross net of grants	Depreciation, amortisation, imp		Net Block		
	Cost as at	Additions	Deduction			Cost as at	up to	for the	up to	as at
	01-04-2021			31-03-2022	31-03-2021	01-04-2021	year	31-03-2022	31-03-2022	31-03-2021
Tangible Assets	1,03,56,680.00	3,15,651.00	-	1,06,72,331.00	91.00	-	-	-	91.00	-
Freehold	1,03,56,680.00	3,15,651.00	-	1,06,72,331.00	91.00	-	-	-	91.00	-
Leasehold	-	-	-	-	-	-	-	-	-	-
1 Plant and Machinery										
Freehold	27,47,766.00	714.00	-	27,48,480.00	23.00	-	-	-	23.00	-
2 Furniture and Fittings										
Freehold	27,16,844.00	74,413.00	-	27,91,257.00	41.00	-	-	-	41.00	-
Leasehold	-	-	-	-	-	-	-	-	-	-
3 Computer Hardware										
Freehold	48,92,070.00	2,40,524.00	-	51,32,594.00	27.00	-	-	-	27.00	-
Previous year	93,64,002.00	9,92,678.00	-	1,03,56,680.00	83.00	-	-	-	83.00	-
Freehold	93,64,002.00	9,92,678.00	-	1,03,56,680.00	83.00	-	-	-	83.00	-



Kerala State Biodiversity Board

(A Government of Kerala Undertaking)

Thiruvananthapuram

Statements of Account for the year ended 31 March 2022

Notes to Accounts

17 Entity Information and Significant Accounting Policies

A Reporting Entity

Constituted in 2005 in accordance with section 22(1) of the Biodiversity Act 2002 of the Government of India, the objectives of the Kerala State Biodiversity Board are broadly those agreed upon by India under the Convention on Biological Diversity (CBD) agreed upon at the 1992 UN Rio Conference, at the State level. In accordance with Section 63 of the Central Act, the Government of Kerala made the Kerala Biological Diversity Rules 2008 to operationalize the Act. The broad objectives of the CBD are

- The conservation of biological diversity
- The sustainable use of the components of biological diversity
- The fair and equitable sharing of the benefits arising out of the utilization of genetic resources.

The Act and Rules are implemented through a 3 tier system all of which are statutory autonomous bodies

- At the National level by the National Biodiversity Authority
- At the State level by the State Biodiversity Boards
- At the local body level by Biodiversity Management Committees (BMC) in Local Bodies

B Basis of preparation

(a) Compliance

These financial statements are prepared on going concern basis following accrual system of accounting and comply with Generally Accepted Accounting Principles (GAAP) in India

Accounting policies are applied consistently to all the periods presented in the financial statements. The Financial Statements are presented in INR, the functional currency of the Institute, rounded off to the nearest INR. Transactions and balances below the round off norm adopted by the entity have been reflected as "0" in the financial statements

to comply with the Accounting Standards specified under Section 133 of the Companies Act 2013 read with Rule 7 of the Companies (Accounts) Rules 2006 as amended to date and relevant provisions of the Companies Act 2013/ Companies Act 1956

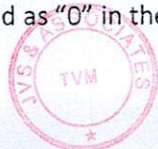
(b) Basis of measurement

These financial statements are prepared under the historical cost convention unless other basis like fair value is used

Historical cost is the amount of cash or cash equivalents paid as consideration for goods or services. Fair value is the price that would be received to sell an asset or paid to transfer a liability in a transaction between market participants at the measurement date

(c) Functional and presentation currency

These financial Statements are presented in INR, the functional currency of the entity, rounded off to the nearest INR except as otherwise stated. Transactions and balances below the round off norm adopted by the entity are reflected as "0" in the financial statements



(d) Current and non current classification

The normal operating cycle of the company is assumed to be twelve months

An asset is current when it is

- Expected to be realised or intended to be sold or consumed in a normal operating cycle
- Held primarily for the purpose of trading
- Expected to be realised within twelve months after the reporting period
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period

All other assets are classified as non current

A liability is current when

- It is expected to be settled in a normal operating cycle
- It is held primarily for the purpose of trading
- It is due to be settled within twelve months after the reporting period
- There is no unconditional right to defer settlement of the liability for at least twelve months after the reporting period

All other liabilities are classified as non – current

Deferred tax assets/ liabilities are classified as non – current.

C Use of estimates

The preparation of the financial statement in conformity with GAAP requires management to make judgements estimates and assumptions that may impact the application of accounting policies and affect the reported amount of assets, liabilities, revenue and expenses and related disclosures concerning the items involved as well as contingent assets and liabilities for the reporting period. Estimates and management's judgements are based on previous experience and other factors considered reasonable and prudent in the circumstances. Actual results may differ from these estimates.

Accounting policies that have significant effect on amounts recognised in the financial statement are as under

- Formulation of accounting policies
- Useful life of property, plant and equipment and intangible assets
- Recoverable amount of property plant and equipment and intangible assets
- Future obligations under employee retirement benefit plans
- Revenues
- Leases
- Assets held for sale
- Provisions and contingencies
- Impairment of non financial assets
- Provision for doubtful debts
- Income tax

Although such estimates and assumptions are made on a reasonable and prudent basis taking into account all available information, actual results could differ from these estimates and assumptions and such differences are recognized in the period in which they occur



D Comparatives for preceding period

The corresponding amounts (comparatives) for the immediately preceding period for all items shown in the Financial Statements including notes are stated

E Significant accounting policies

1. A summary of the significant accounting policies applied in the preparation of the financial statements are given below. These accounting policies has been applied consistently to all periods presented in the financial statements. Any change in accounting policies which has a material effect in the current period of which is reasonably expected to have a material effect in later periods is disclosed. If change has a material effect in the current period, the amount by which any item in the financial statements is affected by such change is disclosed, else the fact that the amount is not ascertainable is indicated
2. Statement of cash flows
The statement of Cash Flows is prepared in accordance with the indirect method
3. Contingencies and Events occurring after the Balance Sheet date
 - 3.1. Contingencies
The amount of a contingent loss is provided for by a charge in the statement of profit and loss if
 - (a) It is probable that future events will confirm that, after taking into account any related probable recovery, an asset has been impaired or a liability has been incurred as at the balance sheet date and
 - (b) A reasonable estimate of the resulting loss can be madeContingent loss is disclosed in the financial statements unless the possible of a loss is remote. Contingent gain is not recognised in the financial statements.
 - 3.2. Events occurring after the Balance Sheet date
Assets and liabilities are adjusted for events occurring after the balance sheet date that provide additional evidence to assist the estimation of amounts relating to conditions existing at the Balance Sheet date or that indicate that the fundamental accounting assumption of going concern is not appropriate
4. Depreciation (Refer SI 6 – Property Plant and Machinery)
5. Revenue Recognition
Revenue is recognized to the extent that it is probable that the economic benefits will flow to the entity, can be reliably measured, and no significant uncertainty exists regarding realization of the consideration.
Revenue by way of Government Grants for Expenses is recognized in the Income and Expenditure Account to the extent to which such Grants have been actually utilized
6. Property Plant and Equipment
 - 6.1. Initial recognition and measurement
Property plant and equipment are initially recognised at cost. Subsequent measurement is done at cost less accumulated depreciation/ amortisation and accumulated impairment losses. Cost of acquisition includes basic cost, duties and taxes, freight, supply, installation, testing, commissioning and interest on loan taken to purchase/ construct the asset till the date the asset is actually put to use
Assets transferred by the Government to the entity at no cost is accounted at a nominal value of Re 1



Assets donated to the entity at no cost is accounted at the actual cost to the donor or when such cost is not available, at an estimated value based on the actual cost of the asset
When parts of an item of property plant and equipment have different useful lives, they are recognised separately

Deposits payments/ liabilities made provisionally towards compensation, rehabilitation and other expenses relating to land in possession are treated as cost of land

In the case of assets put to use where final settlement of bills with contractors is yet to be effected, capitalisation is done on a provisional basis subject to necessary adjustment in the year of final settlement

Spare parts, stand-by equipment and servicing equipment which meet the definition of property, plant and equipment are capitalised. Other spare parts are carried as inventory and recognised in the statement of profit and loss on consumption

6.2. Subsequent costs

Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the entity and the cost of the item can be measured reliably
Expenditure on major inspection and overhauls is capitalised when it meets the asset recognition criteria

The cost of replacing part of an item of property plant and equipment is recognised in the carrying amount of the item if it is probable that future economic benefits will flow to the company and its cost can be measured reliably. The carrying amount of the replaced part is derecognised.

All other repairs and maintenance costs are charged to the Statement of Profit and Loss during the period in which they are incurred

6.3. Decommissioning costs

The present value of the expected cost for the decommissioning of the asset after its use is not included in the cost of the respective asset even if the recognition criteria for a provision are met

6.4. De-recognition

Property plant and equipment is derecognised when no future economic benefits are expected from their use or upon their disposal. Gains and losses on de-recognition of an item of property plant and equipment are determined by comparing the proceeds from disposal, if any, with the carrying amount of property, plant and equipment and are recognised in the statement of profit and loss

6.5. Depreciation/ amortisation

Depreciation is recognised in the statement of income and expenditure using the written down value method at rates prescribed under the Income Tax Act 1961, except in cases where management estimates that the useful life of an asset is lower than that prescribed under the said Act

Depreciation on the following assets is provided at rates which are different from that prescribed under the Income Tax Act, 1961, on the basis of technical evaluation

Sl	Asset	As per IT Act	As per entity
	NIL	NA	NA

Depreciation is not provided on freehold land

Assets costing Rs 5,000 or less are fully depreciated in the year of purchase



Depreciation on additions to/ deductions from property plant and equipment during the year is charged on pro-rata basis from/up the date in which the asset is put to use/ disposed

Where the cost of depreciable assets has changed due to increase/ decrease in long term liabilities on account of exchange fluctuation, price adjustment, change in duties or similar factors, the unamortised balance of such asset is charged off prospectively over the remaining useful lie determined following the applicable accounting policies relating to depreciation/ amortisation

Leased assets are depreciated over the shorter of the lease term and their useful lives unless it is reasonably certain that the company will obtain ownership by the end of the lease term

The depreciation of assets are reviewed at each financial year end and adjusted prospectively, wherever required

6.6. Impairment of assets

Consideration is given at each balance sheet date to determine whether there is any indication of impairment of the carrying amount of the entity's assets. An impairment loss is recognized whenever the carrying amount of an asset exceeds recoverable amount. Recoverable amount is higher of an asset's net selling price, and its value in use. Value in use is the present value of estimated future cash flows expected to arise from the continuing use of an asset and from its disposal at the end its useful life. Impairment loss, if any, is provided to the extent the carrying amount of assets exceeds their recoverable amount. Impairment loss recognized in prior accounting period is reversed if there has been a change in the estimate of recoverable amount

7. Government Grants

Government Grants that compensate the company for the cost of an asset are set off against the cost of the asset. When the whole of the cost of the asset is covered by the grant, the asset is valued and disclosed at a nominal value of Re1

Grants that compensate the company for expenses incurred are recognised over the period in which the related costs are incurred and deducted from the related expenses.

Grants received for projects are treated as current liabilities and amounts utilised are deducted from such liabilities.

8. Employee benefits

All employee benefits payable wholly within twelve months of employment are classified as short term employee benefits and recognized in the period of such employment.

Long Term Employee benefits that include Employer contribution to EPF are charged to revenue during the period of employment

8.1. Defined contribution plans

8.2. Defined benefit plans

8.3. Other long term employee benefits

8.4. Short term benefits

9. Impairment of Assets (Refer Property Plant and Equipment)

10. Provisions, contingent liabilities and contingent assets

A provision is recognized when it is probable that a present obligation has arisen as a result of past events, that an outflow of resources will be required to meet such obligation and that a reliable estimate of the same can be made



Contingent liabilities are not recognized but are disclosed in the notes. Contingent assets are neither recognized nor disclosed in the financial statements

11. Cash and Cash equivalents

Cash and Cash equivalents in the balance sheet comprise cash at banks, cash on hand and short-term deposits with an original maturity of three months or less, which are not subject to significant risk or changes in value

18 Changes in significant accounting policies

- (a) During the year the entity has not modified any accounting policy
- (b) Certain reclassifications were made to the comparative period's financial statements to enhance comparability with the current year's financial statements.

19 Contingent liabilities and Commitments (to the extent not provided for)

Contingent Liabilities

- (a) Claims against the entity not acknowledged as debts is NIL
- (b) Guarantees - NIL
- (c) Other money for which the entity is contingently liable - NIL

Commitments

- (a) Estimated amount of contracts remaining to be executed on capital account and not provided for as at 31 March 2022

SI	Particulars	For the year ended	
		2021	2022
	NIL	NIL	NIL

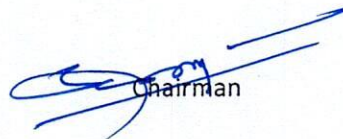

- (b) Other Commitments - NIL

20 Assets which in the opinion of the board have realisable value less than stated value

SI	Particulars	For the year ended	
		2021	2022
	NIL	NIL	NIL

Notes 1 to 20

For and on behalf of the Board

 Chairman
 Member Secretary

Thiruvananthapuram
23.01.2023



For JVS & ASSOCIATES
Chartered Accountants
FRN 0118793


R. VINOD KUMAR, FCA
M.NO. 217216
Partner