



# G S P AND COMPANY LLP

CHARTERED ACCOUNTANTS  
LLPIN: AAV-9517. FRN. 018184S/S000048

## INDEPENDENT AUDITOR'S REPORT

To  
The Members of  
Kerala State Biodiversity Board  
Thiruvananthapuram,

### Report on the Financial Statement

#### Qualified Opinion

We have audited the financial statements of Kerala State Biodiversity Board, Thiruvananthapuram which comprises of the Statement of Affairs (Balance sheet) as at 31<sup>st</sup> March 2023, the Income and Expenditure Statement and Cash Flow statement 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 side 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<sup>st</sup> March 2023, its Income & Expenditure Statement and cashflow statement for the year ended on that date.

#### Basis for Qualified Opinion

1. As per the Reserve Bank of India (RBI) direction (applicable with effect from 01/04/2012), dated 04/11/2011, banks should not make payment of cheques/drafts/pay orders/ banker's cheques bearing that date or any subsequent date if they are presented beyond a period of 3 (three) months from the date of such instrument. The scrutiny of bank reconciliation statement of the company revealed that certain stale cheques/unidentified transactions (as on 31/03/2023) were accounted in the books, which are still outstanding. Bank account details and list of transactions are attached as **Annexure A** to this report.



T.C.9/2652 (2), No. A27/1, A-LANE, ELENKOM GARDENS, VELLAYAMBALAM,  
SASTHAMANGALAM. P. O, THIRUVANANTHAPURAM – 695010. email: [e-mail@gspco.in](mailto:e-mail@gspco.in),  
Mobile No. 09388284180, 09496811862, 09048073634



Accounting for such stale cheques/unidentified transactions has resulted in understatement of cash and cash equivalents (note no 8) by Rs 11,49,763. We are unable to quantify the corresponding other effect of these transactions in the books since they are accounted as suspense entries / details of such payments are not recorded in the respective previous years. Had the above transactions been corrected/ reversed in the books, the cash and bank balance as on 31<sup>st</sup> March 2023 would have been Rs 1,82,48,794 (as against the reported figure of Rs. 1,70,99,031)

2. Note no 3 and 4 of the financial statements has Government grant account balances totaling to Rs 1,57,64,384, which comprises of balances carried forward from the previous years as well. These non-moving balances amounting to Rs 53,84,039 (**Annexure B**) appear to have remained unchanged over several years and should have been refunded to the funding agency after the project completion and proper reconciliation. All grant/fund account closing balances as mentioned in Note No 3 and 4 are subject to reconciliation with their respective utilization certificates.
3. Our examination of tax records indicates that Goods and Service Tax (GST) Deducted at Source (TDS) was not applied to payments made by the Boad. These payments were for contract charges and security charges (**Annexure C**). Our examination of tax records indicates that Income Tax Deducted at Source (TDS) was not applied to payments by the Board. These payments were for printing services, professional services, contract charges and vehicle hire charges (**Annexure C**)
4. Board is maintaining books as inventory, inventory movement for stock of books showing the opening stock of books, books purchased/printed and closing stock of books is not captured in the books of accounts (tally), which is a violation of AS-2, Valuation of Inventories. We are unable to quantify the amount of inventory understated, as the confirmation regarding the value of closing stock of books with the Board as at 31st March 2023 is not available.

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





## **EMPHASIS OF MATTER**

### **Attention is invited to following:**

- a. The financial statements of the Board for the year ended 31 March 2022 were audited by the predecessor auditor, JVS & Associates., who have expressed a modified opinion on those standalone financial statements vide their audit report dated 23<sup>rd</sup> January 2023.
- b. During the audit, it was observed that the Board has transferred amounts to district-level representatives for project implementation at the district level. Bank accounts of these district – level offices are not recorded in the books of Kerala State Biodiversity Board, rather the amount advanced to the district representatives are treated as grant utilization by the Board.

Our opinion is not modified in respect of these matters.

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

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Board. This responsibility also includes maintenance of adequate accounting records in accordance with the accounting principles generally accepted in India. This responsibility also includes 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 or error.

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

Those charged with governance are responsible for overseeing the entity's financial reporting process.

### **Auditor's Responsibility for the Audit of 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 exists. Misstatements can arise from fraud or error and are





considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

### Other Matters

Our 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 assessment the auditor considers internal control relevant to Board's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. Our audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by management as well as evaluating the overall presentation of the financial statements.

For G S P and Company LLP,  
Chartered Accountants,  
FRN: 018184S/S000048



CA Gautham Sreekumar FCA  
Designated Partner  
Mem No: 237284  
UDIN: 24237284BKAHDA8165



Trivandrum  
27/05/2024



# Kerala State Biodiversity Board

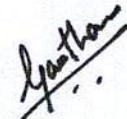
(A Government of Kerala Undertaking)  
Kowdiar Thiruvananthapuram Kerala  
Statement of Affairs as at 31/03/2023

Particulars	Note	As at 31 Mar		INR
		2023	2022	
<b>I Source of Funds</b>		<b>1,72,92,128</b>	<b>99,48,415</b>	
<b>1 Own Funds</b>				
Capital Reserve	1	97	91	
Surplus	2	-1,09,526	-7,73,245	
<b>2 Current liabilities</b>		<b>1,74,01,557</b>	<b>1,07,21,569</b>	
Government Grant balances	3	1,11,47,647	31,33,750	
Funded Projects	4	46,16,737	72,47,464	
Other current liabilities	5	16,37,173	3,40,355	
<b>II Application of Funds</b>		<b>1,72,92,128</b>	<b>99,48,415</b>	
<b>1 Long Term Assets</b>		<b>37,097</b>	<b>37,091</b>	
Fixed Assets		97	91	
Tangible Assets	6	97	91	
Long Terms Loans and Advances		37,000	37,000	
Deposits	7	37,000	37,000	
<b>2 Current Assets</b>		<b>1,72,55,031</b>	<b>99,11,324</b>	
Cash and cash equivalents	8	1,70,99,031	98,96,324	
Short-term loans and advances	9	1,56,000	15,000	

The accompanying Notes form an integral part of these Financial Statements

## Auditor's Report

As per our Report of even date

  
CA Gautham Sreekumar

Mem No: 237284  
Designated Partner  
G S P and Company LLP (FRN: 018184S/S000048)  
UDIN: 24237284BKAHDA8165

Thiruvananthapuram  
27th May 2024

## For and on behalf of the Board

  
Finance officer

  
Administrative officer

  
Member Secretary

**Dr. V. Balakrishnan**  
Member Secretary  
Kerala State Biodiversity Board  
Kowdiar, Thiruvananthapuram





# Kerala State Biodiversity Board

(A Government of Kerala Undertaking)

Kowdiar Thiruvananthapuram Kerala

Income and Expenditure Account for the year ended 31/03/2023

Particulars	Note	for the year ended 31 Mar	
		2023	2022
<b>I Income</b>		<b>1,56,84,079</b>	<b>82,23,798</b>
1 Grant from GoK			
GoK 2406-02-110-59-31 (NP) Salary		1,35,62,501	64,94,697
GoK 2406-02-110-59-36 (NP) Non Salary		13,84,374	13,00,000
2 Other Income	10	7,16,636	2,52,040
3 Nominal value of grant funded assets		-	-
4 Interest Received	11	20,568	1,77,061
<b>II Expenditure</b>		<b>1,50,20,361</b>	<b>1,14,67,718</b>
Employee Expenses	12	1,39,26,013	1,20,00,824
Repairs and Maintenance, Upkeep	13	2,36,162	1,15,840
Utilities	14	4,90,333	1,15,899
Other Expenses	15	3,66,584	3,87,076
Finance Costs	16	1,269	920
Exceptional Items	17	0	-11,52,840
Round Off		-	-1
<b>III Surplus/ Deficit</b>		<b>6,63,719</b>	<b>-32,43,920</b>
<b>IV Allocation</b>		<b>6,63,719</b>	<b>-32,43,920</b>
Transfer to Accumulated surplus/deficit		6,63,719	-32,43,920

The accompanying Notes form an integral part of these Financial Statements

## Auditor's Report

As per our Report of even date

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Thiruvananthapuram

27th May 2024

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Finance officer

Administrative officer

Member Secretary

**Dr. V. Balakrishnan**  
Member Secretary

**Kerala State Biodiversity Board**  
Kowdiar, Thiruvananthapuram





# Kerala State Biodiversity Board

(A Government of Kerala Undertaking)

Kowdiar, Thiruvananthapuram

Statement of Cash Flows for year ended 31 March 2023

Particulars	Note	INR	
		for the year ended 31 Mar	
		2023	2022
<b>1 Cash Flow from Operations</b>		<b>72,02,713</b>	<b>-38,73,332</b>
Capital Reserve		6	8
<b>Surplus/ Deficit as per Statement of I&amp;E</b>		<b>6,63,719</b>	<b>-32,43,920</b>
<b>Add/ Deduct Non Cash Items</b>		-	-
<b>Movement in Working Capital</b>		-	-
Government Grant		80,13,897	54,19,810
Funded Projects		-26,30,727	-51,50,233
Other current liabilities		12,96,818	-11,28,638
Short-term loans and advances		-1,41,000	2,29,641
<b>2 Cash Flow from Financing Activity</b>		-	-
<b>3 Cash Flow from Investing Activity</b>		-6	-8
<b>Fixed Assets</b>			
Tangible assets		-6	-8
<b>4 Round Off</b>		-	-1
<b>Net Increase in Cash and Cash Equivalents</b>		<b>72,02,707</b>	<b>-38,73,341</b>
<b>Opening Balance of Cash and Cash Equivalents</b>		<b>98,96,324</b>	<b>1,37,69,665</b>
<b>Closing Balance of Cash and Cash Equivalents</b>		<b>1,70,99,031</b>	<b>98,96,324</b>

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

## Auditor's Report

As per our Report of even date

CA Gautham Sreekumar

Mem No: 237284

Designated Partner

G S P and Company LLP (FRN: 018184S/S000048)

UDIN: 24237284BKAHDA8165

Thiruvananthapuram

27th May 2024

## For and on behalf of the Board

Finance  
officer

Administrative  
officer

Member Secretary

**Dr. V. Balakrishnan**  
Member Secretary  
Kerala State Biodiversity Board  
Kowdiar, Thiruvananthapuram





# Kerala State Biodiversity Board

(A Government of Kerala Undertaking)

Kowdiar Thiruvananthapuram Kerala

Statements of Account for the year ended 31/03/2023

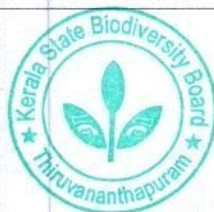
Notes to Accounts

Particulars	INR	
	as at/ for the year ended 31 Mar	
	2023	2022
<b>1 Capital Reserve</b>	<b>97</b>	<b>91</b>
Capital Reserve - Nominal Value PPE	97	91
<b>2 Surplus</b>	<b>-1,09,526</b>	<b>-7,73,245</b>
Opening Balance	-7,73,245	24,70,675
Add Surplus for the period	6,63,719	-32,43,920
less: transferred	-	-
<b>3 Unutilised Government Grants (Annexure 1)</b>	<b>1,11,47,647</b>	<b>31,33,750</b>
GoK 3435-03-101-99 (Plan)	1,33,31,695	-1,31,75,351
GoK State Biodiversity Fund	-29,99,070	70,69,010
RKI 2020 Scheme - H/A 5475-00-115-94	30,01,642	81,29,279
GoK 2406-02-110-59-31 (NP) Salary	87,499	-
GoK 2406-02-110-59-36 (NP) Non Salary	9,294	-
Resumed by Government (NP)	-22,83,413	11,10,812
<b>head wise particulars</b>	<b>1,11,47,647</b>	<b>31,33,750</b>
<b>OB</b>	<b>31,33,750</b>	<b>-22,86,060</b>
<b>Received</b>	<b>6,67,59,501</b>	<b>8,54,35,078</b>
Grant in aid		
Gol	-	-
GoK	5,51,50,000	7,22,48,348
Reallotted Resumed Fund	1,16,09,501	1,31,86,730
<b>Transfer (Intra head)</b>	<b>-</b>	<b>-</b>
<b>Transfer (Inter head)</b>	<b>-1,49,46,875</b>	<b>-77,94,697</b>
<b>Payments</b>	<b>-4,37,98,729</b>	<b>-7,22,20,571</b>
Utilisation		
Revenue	-4,11,86,988	-5,85,90,116
Capital (Assets)	-3,28,328	-3,15,651
Others		
refund of unutilized grant	-22,83,413	-1,33,14,804
<b>4 Funded Projects (Annexure 2)</b>	<b>46,16,737</b>	<b>72,47,464</b>
DoECC	27,20,000	27,20,000
UNDP	7,52,587	8,86,589
National Biodiversity Authority (NBA)	10,26,108	35,22,833
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	1,02,239
PCC - 2020-21	-82,950	-82,950
<b>head wise particulars</b>	<b>46,16,737</b>	<b>1,23,97,697</b>
<b>OB</b>	<b>72,47,464</b>	<b>70,99,803</b>
<b>Received</b>	<b>24,40,106</b>	<b>99,86,989</b>
Funds	23,43,606	88,78,001
Interest	96,500	3,53,247
Refund IN	-	7,55,741
Transfer IN	-	-
<b>Transfer (Intra head)</b>	<b>-</b>	<b>-</b>
<b>Transfer (Inter head)</b>	<b>-</b>	<b>-</b>
<b>Payments</b>	<b>-50,70,833</b>	<b>-46,89,095</b>
Utilisation		
Revenue	-50,70,833	-34,95,001
Capital (Assets)	-	-2,23,466
<b>Paid Out</b>	<b>-</b>	<b>-</b>
refund of unutilized funds	-	-9,70,628



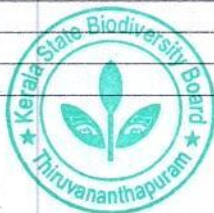


	Particulars	as at/ for the year ended 31 Mar	
		2023	2022
<b>5</b>	<b>Current Liabilities</b>	<b>16,37,173</b>	<b>3,40,355</b>
	<b>Statutory Dues</b>		
	TDS	-	-
	Salaries 192	2,60,280	-
	Contracts 194C	30,511	-
	Professional Charges 194J	22,660	-
	Rent 194I	8,405	-
	GST TDS payable	21,182	-
	<b>Chairman's salary payable</b>	<b>1,02,168</b>	
	<b>Employee Dues</b>		
	Salary Payable Regular Employees	19,046	-
	Salary Payable Others	4,93,298	-
	GIS	8,500	-
	GPF/EPF	1,17,000	-
	HBA	-	-
	LIC	12,516	-
	SLI	6,340	-
	Medisep	3,500	-
	EPF Contribution of Employee - Permanent staff	-	1,800
	FBS Payable	50	-
	WFS payable	50	-
	EPF Contribution of Employer -Permanent staff	-	2,376
	NPS Contribution of Employee	11,843	-
	NPS Contribution of Employer	14,716	-
	<b>Payables</b>		
	Statutory Audit 2022 - 2023	42,250	32,450
	Concurrent Audit 2022 - 2023	92,664	1,01,244
	Rent	84,045	-
	keltron	53,166	-
	Landmark Builders & Developers	880	-
	Accrued Expense	29,618	-
	Other Payables	10,860	10,860
	<b>Deposits/ Advances Received</b>		
	EMD	1,72,050	1,72,050
	Security Deposit		
	KSADC	6,600	6,600
	Retention Money	12,975	12,975
<b>6</b>	<b>Tangible Fixed Assets (Annexure 4)</b>	<b>97</b>	<b>91</b>
	<b>Gross Tangible Fixed Assets</b>	<b>1,10,00,756</b>	<b>1,06,72,422</b>
	Opening Balance	1,06,72,331	1,06,72,331
	Addition	3,28,328	-
	Nominal Value	97	91
	<b>Grants utilised for Fixed Assets</b>	<b>1,10,00,659</b>	<b>1,06,72,331</b>
	Opening Balance	1,06,72,331	1,06,72,331
	Utilised during the year	3,28,328	-
<b>7</b>	<b>Deposits</b>	<b>37,000</b>	<b>37,000</b>
	KSEB for Bio park	17,000	17,000
	Security Deposit		
	Motor Car Etios	15,000	15,000
	Bio Park	5,000	5,000





	Particulars	as at/ for the year ended 31 Mar	
		2023	2022
<b>8</b>	<b>Cash and Bank Balances</b>	<b>1,70,99,031</b>	<b>98,96,324</b>
	Cash	4,847	10,450
	Imprest Cash	4,257	10,000
	Cash	590	-
	Stamp in Hand	-	450
	<b>Current Accounts</b>	<b>32,93,793</b>	<b>31,12,670</b>
	IDBI 360	32,93,793	31,12,670
	<b>SB Accounts</b>	<b>1,38,00,391</b>	<b>67,73,204</b>
	TSB 363	1,980	3,80,931
	TSB 195	-21,787	9,54,371
	Canara Bank 071	6,22,478	7,09,342
	SBI Pattom 700	8,32,463	29,40,068
	Special TSB 169	1,06,79,600	37,415
	SBI 534	6,58,224	7,92,226
	SBI 084	10,27,433	9,58,851
<b>9</b>	<b>Short Term Advances Paid</b>	<b>1,56,000</b>	<b>15,000</b>
	<b>Advance to Employees</b>		
	Baijulal	10,000	10,000
	Shameer P S	5,000	5,000
	Dr VimalKumar	1,41,000	
<b>10</b>	<b>Other Income</b>	<b>7,16,636</b>	<b>2,52,040</b>
	Sale of Tickets - Museum	1,11,185	14,460
	Library receipts	13,855	1,42,435
	ABS Programme Application/ Registration	53,501	50,000
	Fee for Internship Programme	23,000	2,000
	Research Licence Fee of ABS	-	188
	Fee for Mushroom Identification	33,000	-
	Fee For Life Science Data Analysis	82,000	-
	Sale of Library Books	1,13,335	-
	Sale of library book transfer credit	2,78,120	
	<b>Others</b>		
	Insurance claim	-	19,807
	Credit of EPOC Clearance Bills	-	23,150
	Miscellaneous Income	8,640	-
<b>11</b>	<b>Interest Received</b>	<b>20,568</b>	<b>1,77,061</b>
	Interest on Bank Accounts	20,568	1,77,061
<b>12</b>	<b>Employee Benefit Expenses</b>	<b>1,39,26,013</b>	<b>1,20,00,824</b>
	<b>Deputation Staff</b>		
	Basic Pay	82,36,086	59,78,298
	DA	9,85,525	9,14,022
	EL Surrender	39,709	-
	Festival Allowance	59,000	72,000
	HRA	6,75,160	4,62,622
	Pay revision arrears	-	7,65,310
	Salary Arrears	13,21,873	7,08,538
	DA Arrear - Deputation staff	2,97,099	8,78,987
	Deffered Salary - Deputation staff	-	4,15,428
	Bonus	12,000	12,000
	EPF by employer - Deputation staff	20,489	71,927
	NPS by Employer - Deputation staff	1,91,454	1,86,115
	CCA Arrears- Deputation Staff	107	-
	Basic Pay-Increment	1,23,344	-
	CCA Increment	4,000	-
	DA Increment	28,787	-





Particulars	as at/ for the year ended 31 Mar	
	2023	2022
NPS by Employer Increment - Deputation staff	225	-
NPS by Employer Arrear	1,575	-
EPF by employer Increment	8,123	-
HRA Arrear	1,43,483	-
Gratuity Paid	27,305	-
<b>Contract Staff</b>		
Deffered Salary- contract staff	-	5,26,941
<b>Permanent Staff</b>		
Basic Pay	2,07,210	2,03,560
DA	14,925	14,603
DA Arrear	-	32,532
EPF by employer - Permanent staff	12,882	28,512
<b>Honararium</b>		
Basic Pay	12,26,000	7,29,429
DA	1,89,652	-
HRA	1,00,000	-
<b>Daily Wages</b>	-	-
<b>13 Repairs Maintenance Upkeep</b>	<b>2,36,162</b>	<b>1,15,840</b>
Repairs and Maintenance -NP	1,17,690	51,352
Repairs and Maintenance - Museum	-	64,488
AMC	1,18,472	-
<b>14 Utilities</b>	<b>4,90,333</b>	<b>1,15,899</b>
Electricity charges	1,28,011	1,03,587
Water Charges	24,077	7,786
Telephone Charges	2,065	4,526
Rent	3,36,180	-
<b>15 Other Expenses</b>	<b>3,66,584</b>	<b>3,87,076</b>
<b>Meeting Expenses</b>		
Board Meetings	-	1,37,898
<b>General</b>		
Advertisement Charges	5,651	3,541
Newspapers and Periodicals	6,330	1,880
Stationery	60,288	32,565
Postage and Courier	11,070	-
Office Expenses	2,099	-
Fuel Charge Generator	7,500	-
Rates & Taxes	200	-
Interest & Late Fees	280	-
<b>Housekeeping and Laundry</b>		
House Keeping	25,034	16,451
<b>Vehicle expenses</b>		
Motor Vehicle - Fuel Charges	71,221	46,322
Motor Vehicle - Tax / Insurance	7,622	7,867
<b>Professional Charges</b>		
Statutory Audit Fee	45,000	32,450
Professional Charges	6,860	6,429
Concurrent Audit Fee	1,01,244	1,01,244
<b>Others</b>		
Administrative Expenses	-	429
RKI Institutional Charges	16,185	-
<b>16 Finance Costs</b>	<b>1,269</b>	<b>920</b>
Bank charges	1,269	920
<b>17 Exceptional Items</b>		
Prior period items	-	-11,52,840
Prior period expenses	-	29,199
Prior period Income	-	-11,82,039





**Kerala State Biodiversity Board**  
 Kowdiar Thiruvananthapuram Kerala  
**Annexure to Accounts for the year ended 31/03/2023**  
**Annexure 1 - Grant Accounts**

Particulars	As at 01-04-2022		Receipt		Transfer		Payment		As at 31-03-2023		
	Grants	Oth ers	Realotted Resumed fund	Total	Trf of balance	Trf (Inter-Head)	Utilized Revenue	Utilized Assets	unutilized grant refunded	Total	
<b>Total</b>	5,51,50,000	-	1,16,09,501	6,67,59,501	-	-1,49,46,875	-4,11,86,988	-3,28,328	-22,83,413	-4,34,19,440	1,11,47,647
1 GoK 3435-03-101-99 (Plan)	4,00,00,000	-	-	4,00,00,000	-	2,39,11,708	-3,71,82,666	-2,21,996	-	-3,74,04,662	1,33,31,695
Non-moving prior balances	-	-	-	-	-	-	-	-	-	-	4,15,495
unidentified project balance	-	-	-	-	-	-	-	-	-	-	2,55,355
Agrobiodiversity conservation	-	-	-	-	-	-	-	-	-	-	9,305
Coastline conservation	65,600	-	-	-	-	-	-	-	-	-	65,600
unidentified credits	-	-	-	-	-	-	-	-	-	-	-
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	-14,78,697	-	-	-	-	-	-	-	-	-	-14,78,697
GoK Plan 2019 - 2020	-73,48,126	-	-	-	-	59,76,630	-	-	-	-	-13,71,496
GoK Plan 2020 - 2021	-74,78,273	-	-	-	-	2,28,18,175	-	-	-	-	1,53,39,902
Gok Plan 2021-2022	27,14,250	-	-	-	-	-	-	-	-	-	27,14,250
Gok plan 2022-23	4,00,00,000	-	-	4,00,00,000	-	-	-3,71,82,666	-2,21,996	-	-3,74,04,662	25,95,338
expenditure of earlier years resumed by government	-	-	-	-	-	-	-	-	-	-	0
resumed by government	-	-	-	-	-	-48,83,097	-	-	-	-	-48,83,097
2 State Biodiversity Fund	70,69,010	-	1,12,12,952	1,12,12,952	-	-1,76,55,999	-36,25,033	-	-	-36,25,033	-29,99,070
2011 - 2012 to 2013 - 2014	3,10,300	-	-	-	-	-	-	-	-	-	3,10,300
2014 - 2015	5,01,188	-	-	-	-	-	-	-	-	-	5,01,188
2015-2016	5,04,265	-	-	-	-	-	-	-	-	-	5,04,265
2016-2017	4,83,558	-	-	-	-	-	-	-	-	-	4,83,558
2017-2018	3,61,258	-	-	-	-	-	-	-	-	-	3,61,258
2018 - 2019	-14,89,606	-	-	-	-	-	-	-	-	-	-14,89,606
2019-2020	-45,000	-	-	-	-	-	-	-	-	-	-45,000
2020-2021	-	-	-	-	-	-	-	-	-	-	0
2022-2023	-	-	-	-	-	-	-36,25,033	-	-	-36,25,033	-36,25,033
Resumed by Government	64,43,047	-	1,12,12,952	1,12,12,952	-	-1,76,55,999	-	-	-	-	0





3	GoK 2406-02-110-59-31 (NP) Salary	-	1,36,50,000	-	1,36,50,000	-	-1,35,62,501	-	-	-	-	-	87,499
	Trf to I&E Account	-	1,36,50,000		1,36,50,000		-1,35,62,501						87,499
4	GoK 2406-02-110-59-36 (NP) Non Salary	-	15,00,000	-	15,00,000	-	-13,84,374	-	-1,06,332	-	-	-1,06,332	9,294
	Trf to I&E Account	-	15,00,000		15,00,000		-13,84,374		-1,06,332			-1,06,332	9,294
5	Resumed by Government (NP)	11,10,812	-	-	3,96,549	-	-15,07,361	-	-	-22,83,413	-22,83,413	-22,83,413	-22,83,413
	Resumed by Government -Gok Non Plan	11,10,812	-	-	3,96,549	-	-15,07,361	-	-	-22,83,413	-22,83,413	-22,83,413	-22,83,413
6	RKI Scheme	81,29,279	-	-	-	-	-47,48,348	-3,79,289	-	-	-	-	30,01,642
	RKI 2020 Scheme - H/A 5475-00-115-94	4,47,48,348	-	-	-	-	-47,48,348	-	-	-	-	-	4,00,00,000
	Conservation of Agro Biodiversity	-1,54,19,006	-	-	-	-	-	-2,85,530	-	-	-	-2,85,530	-1,57,04,536
	Dtabase Tradable/Commercial Potential Res	-69,01,998	-	-	-	-	-	-79,860	-	-	-	-79,860	-69,81,858
	Institutional charges		-	-	-	-	-	-	-	-	-	-	0
	Pampa Riverine Biodiversity Rejuvenation	-1,42,98,065	-	-	-	-	-	-13,899	-	-	-	-13,899	-1,43,11,964





**Kerala State Biodiversity Board**  
**Kowdiar Thiruvananthapuram Kerala**  
**Annexures to Accounts for the year ended 31/03/2023**  
**Annexure 2 - Funded Projects**

Particulars	As at 01-04-2022			Receipt			Transfer			Payment			As at 31-03-2023
	Funds received	Interest	Refund In	Others	Total	Trf (Intra Head)	Trf (Inter Head)	Utilised	Assets	Refund OUT	Others	Total	
<b>1 DoECC</b>	72,47,464	96,500	-	-	24,40,106	-	-	50,70,833	-	-	-	50,70,833	46,16,737
Canal Works 2015 - 2016	27,20,000	-	-	-	-	-	-	-	-	-	-	-	27,20,000
Gramavanam 2013 - 2014	2,20,000	-	-	-	-	-	-	-	-	-	-	-	25,00,000
<b>2 UNDP</b>	8,86,589	23,324	-	-	2,42,944	-	-	3,76,946	-	-	-	3,76,946	7,52,587
GEF Munnar Landscape Project 2014 - 2015	-71,107	-	-	-	-	-	-	-	-	-	-	-	-71,107
GEF Munnar Landscape Project 2015 - 2016	2,23,952	-	-	-	-	-	-	-	-	-	-	-	2,23,952
GEF Munnar Landscape Project 2018 - 2019	-4,10,863	-	-	-	-	-	-	-	-	-	-	-	-4,10,863
GEF Munnar Landscape Project 2019 - 2020	7,99,920	-	-	-	-	-	-	-	-	-	-	-	7,99,920
Updating State Biodiversity Strategies & Action Plan 2021-2022	1,50,070	2,19,620	-	-	2,19,620	-	-	3,76,946	-	-	-	3,76,946	-7,256
Interest Received	1,94,617	23,324	-	-	23,324	-	-	-	-	-	-	-	2,17,941
<b>3 National Biodiversity Authority (NBA)</b>	35,22,833	21,23,986	73,176	-	21,97,162	-	-	46,93,887	-	-	-	46,93,887	10,26,108
Component Training Material and Printing (14 - 15)	-	-	-	-	-	-	-	-	-	-	-	-	-
Developing and Revamping of Website (14-15)	-	-	-	-	-	-	-	-	-	-	-	-	-
Peer to Peer Learning (14-15)	-250	-	-	-	-	-	-	-	-	-	-	-	-250
Plan Fund from NBA	14,04,919	-	-	-	-	-	-	-	-	-	-	-	14,04,919
Thematic Expert Committee (14-15)	-	-	-	-	-	-	-	-	-	-	-	-	-
Printing of BMC Reports (14-15)	4,242	-	-	-	-	-	-	-	-	-	-	-	4,242
Benefit Sharing Component to Concerned BMC	1,14,701	1,95,000	-	-	1,95,000	-	-	3,02,432	-	-	-	3,02,432	7,289
NBA - Capacity Building	15,48,721	-	-	-	-	-	-	14,83,861	-	-	-	14,83,861	64,860
NBA Fund (COP 11 engagement) 2018-19	-11,49,600	-	-	-	-	-	-	-	-	-	-	-	-11,49,600
NBA Fund (COP 11 engagement)-2019-20	-	-	-	-	-	-	-	-	-	-	-	-	-
NBA Fund (COP 11 engagement)-2020-21	57,344	-	-	-	-	-	-	-	-	-	-	-	57,344
NBA Fund (COP 11 engagement)-2021-22	4,99,054	-	-	-	-	-	-4,99,054	-	-	-	-	-	-
NBC 2017 Fund from NBA	-	-	-	-	-	-	-	-	-	-	-	-	-
NBA -Explosure Vlist of PCCF & MS of APSBB	-	-	-	-	-	-	-	-	-	-	-	-	-
E-PBR - National Informatics Centre NBA	-	-	-	-	-	-	-	-	-	-	-	-	-
PBR Monitoring Committee - Second Meeting	-	-	-	-	-	-	-	-	-	-	-	-	-
LSG Biodiversity Conservation and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
NBA -Udatuon Quaality Improvemnet of PBR	10,00,000	-	-	-	-	-	-	3,63,059	-	-	-	3,63,059	6,36,941
International Biodiversity Day	3,511	-	-	-	-	-	-	-	-	-	-	-	3,511
International Biodiversity Day 2021	-	-	-	-	-	-	-	-	-	-	-	-	-
Integrating Biodiversity Conservation	-	-	-	-	-	-	-	-	-	-	-	-	-
Biodiversity Award	-	-	-	-	-	-	-	-	-	-	-	-	-
State level workshop on biodiversity action plan	-18,000	-	-	-	-	-	-	-	-	-	-	-	-18,000
Interest received	-73,894	73,176	-	-	73,176	-	-	-	-	-	-	-	-73,894
Grand in aid outsourcing /contract personal 2022-23	1,32,085	-	-	-	-	-	-	-	-	-	-	-	2,05,261
Internation Day for biological diversity 2022	8,28,986	-	-	-	8,28,986	-	4,99,054	13,28,360	-	-	-	13,28,360	-320
NBA Biodiversity awards 2023	1,00,000	-	-	-	1,00,000	-	-	1,30,212	-	-	-	1,30,212	-30,212
NBA Project strengthening and capacity programm	10,00,000	-	-	-	10,00,000	-	-	96,385	-	-	-	96,385	-96,385
								9,89,578				9,89,578	10,422





Particulars	As at		Receipt				Transfer			Payment				As at	
	01-04-2022	31-03-2023	Funds received	Interest	Refund In	Others	Total	Trf (Intra Head)	Trf (Inter Head)	Utilised	Assets	Refund OUT	Others	Total	31-03-2023
4 Coastal Ecosystem Conservation 2011 - 2012	43,215	43,215	-	-	-	-	-	-	-	-	-	-	-	-	43,215
	43,215	43,215													43,215
5 Plan Fund EMA	31,907	31,907	-	-	-	-	-	-	-	-	-	-	-	-	31,907
	31,907	31,907													31,907
6 MoEF	23,631	23,631	-	-	-	-	-	-	-	-	-	-	-	-	23,631
WGEEP	23,631	23,631													23,631
7 National Medicinal Plants Board (NMPB)	1,02,239	1,02,239	-	-	-	-	-	-	-	-	-	-	-	-	1,02,239
NMPB 2014 - 2015	-9,05,343	-9,05,343													-9,05,343
NMPB 2018 -2019	-1,19,148	-1,19,148													-1,19,148
Resource Augmentation, Sustainable Harvesting and Value addition of medicinal plant resources through BMC	11,26,730	11,26,730	-	-	-	-	-	-	-	-	-	-	-	-	11,26,730
8 National Centre for Sustainable Coastal Mft (NCSCM)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Preparation of DPR for Conservation of Sacred Grove	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9 PCC 2020-21	-82,950	-82,950	-	-	-	-	-	-	-	-	-	-	-	-	-82,950
Project Coordination Cell	-82,950	-82,950													-82,950





## Kerala State Biodiversity Board

Kowdiar Thiruvananthapuram Kerala

Annexures to Statements of Account for the year ended 31/03/2023

### Annexure 3 - Utilisation

Component	Revenue Exp	Capital Exp	Refund In	Net Utilisation
<b>Total</b>	<b>3,71,82,666</b>	<b>2,21,996</b>	<b>-</b>	<b>3,74,04,662</b>
Kerala Biodiversity Museum	26,16,811			26,16,811
Infrastructure Facilities and Operational Costs of KSBB Head Office	62,39,671	1,34,236		63,73,907
Kerala State Biodiversity Awards	5,62,470			5,62,470
Biodiversity Awareness & Education	22,21,129			22,21,129
Biodiversity Congress, Exhibition-BMC Meet-Children's Biodiversity Congress	6,07,531			6,07,531
Biodiversity Fellowship - Doctorial Fellowship	3,25,483			3,25,483
Documentation of exotic ornamental plants fish plants	11,90,596			11,90,596
Ecological Restoration and Agro Diversity Vellayni	50,00,000			50,00,000
Ex situ Conservatories Red listed species	10,95,481			10,95,481
Identification creation of Database propagation	49,70,688			49,70,688
Office building and other expenses	7,56,405			7,56,405
PBR Local Biodiversity management plan	42,00,000			42,00,000
Pilot project on green cover development	4,000			4,000
Plan empowering BMC district level facilities and infrastructure	35,92,401	87,760		36,80,161
Restoration of degraded Ecosystem BMC	38,00,000			38,00,000





## Kerala State Biodiversity Board

(A Government of Kerala Undertaking)

Kowdiar Thiruvananthapuram Kerala

Annexures to Statements of Account for the year ended 31/03/2023

Annexure 4 - Property Plant and Equipment

SI	Block	Gross Block				Deduction	Cost as at	Grants		Nominal value	Gross net of grants	Depreciation, amortisation, imp		Net Block as at
		Cost as at 01-04-2022	Addition	Others	Others			up to 01-04-2022	for year upto 31-03-2023			up to 01-04-2022	for the year upto 31-03-2023	
(j)	Tangible Assets													
A	Freehold	1,06,72,331	3,28,328	-	3,28,328	-	1,10,00,659	1,06,72,331	3,28,328	1,10,00,659	97	-	-	97
B	Leasehold	1,06,72,331	3,28,328	-	3,28,328	-	1,10,00,659	1,06,72,331	3,28,328	1,10,00,659	97	-	-	97
1	Land													
	Freehold													
	Leasehold													
2	Building and Civil Structures													
	Freehold													
	Leasehold													
1	Plant and Machinery													
	Freehold	27,48,480	1,06,332	-	1,35,232	-	28,83,712	27,48,480	1,06,332	28,83,712	24	-	-	25
	Leasehold													
2	Furniture and Fittings													
	Freehold	27,91,257	-	-	-	-	27,91,257	27,91,257	-	27,91,257	41	-	-	41
	Leasehold													
5	Office Equipment													
	Freehold													
	Leasehold													
3	Computer Hardware													
	Freehold	51,32,594	2,21,996	-	1,93,096	-	53,25,690	51,32,594	2,21,996	53,25,690	32	-	-	31
	Leasehold													
	Previous year	1,06,72,331	-	-	-	-	1,06,72,331	1,06,72,331	-	1,06,72,331	91	-	-	91
	Freehold	1,06,72,331	-	-	-	-	1,06,72,331	1,06,72,331	-	1,06,72,331	91	-	-	91

