

## CERTIFICATE

We have audited the account of **PALLIUM INDIA TRUST, PJRA 65, SHANTHI, POTHUJANAM ROAD, KUMARAPURAM, THIRUVANANTHAPURAM, KERALA, 695011** for the financial year ending **31<sup>st</sup> March 2023** and examined all relevant books and vouchers and certify that according to the audited account:

- i. The brought forward foreign contribution at the beginning of the financial year was **Rs.85,92,084/-**
- ii. Foreign contribution of **Rs. 2,82,81,682/-** was received by the Association during the financial year 2022-23;
- iii. Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of **Rs. 4,05,979/-** was received by the Association during the financial year 2022-23;
- iv. The balance of unutilized foreign contribution with the Association at the end of the financial year 2022-23 was **Rs.1,49,78,165/-**
- v. Certified that the Association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- vi. The information in this certificate and in the enclosed Balance Sheet and statement of Receipt and Payment is correct as checked by us.
- vii. The association has utilized the foreign contribution received for the purpose(s) it is registered under Foreign Contribution (Regulation) Act, 2010.

Place: Kollam

Date : 27-10-2023

UDIN:23022693BGRKWH4657

For R.G.N. PRICE & CO.  
Chartered Accountants

G. SURENDRANATH RAO  
Partner

M.No.022693, FR No.0027855



**PALLIUM INDIA TRUST**  
**PJRRRA-65, POTHUJANAM ROAD, KUMARAPURAM,**  
**MEDICAL COLLEGE .P.O, THIRUVANANTHAPURAM.**

**BALANCE SHEET AS AT 31st MARCH, 2023**

*Amount in Rs.*

	Sch No.	As at 31.03.2023	As at 31.03.2022
Capital fund		2,000	2,000
Corpus contribution	1	6,48,91,146	2,88,91,146
Excess Income over expenditure As per last Balance sheet	2		
Add: Excess income/(expenditure) during the year		1,47,98,176	1,53,62,059
Advances from Trustees & Mangement staff	3	1,49,931	92,163
Current liabilities and provisions	4	18,02,104	33,41,367
<b>Total</b>		<b>8,16,43,357</b>	<b>4,76,88,735</b>
<b>APPLICATION OF FUND</b>			
	Sch No.	As at 31.03.2023	As at 31.03.2022
Fixed assets	5	4,95,02,348	70,97,543
Inventories		32,91,217	12,89,733
Deposits	6	6,74,322	6,29,296
Loans and advances	7	14,25,805	13,08,174
Receivables	8	3,56,379	2,80,031
Cash & bank balances			
a) Bank balances	9	1,68,18,155	2,11,80,270
b) Cash		3,639	30,883
c) Deposit with banks	10	95,71,493	1,58,72,806
<b>Total</b>		<b>8,16,43,357</b>	<b>4,76,88,735</b>
Accounting policies and notes to accounts form part of accounts	17	This is the balance sheet referred to in our report of even date	


For Pallium India Trust

  
**BINOD HARIHARAN**  
Chairman  
Pallium India Trust

Date: 27.10.2023

  
**MANOJ G S**  
Executive Director  
Pallium India Trust

For R.G.N. PRICE & CO.  
Chartered Accountants

  
**G. SURENDRANATH RAO**  
Partner  
M.No.022693, FR No.0027855

UDIN: 23022693BGRKWI3744



**PALLIUM INDIA TRUST**  
**PJRRRA-65, POTHUJANAM ROAD, KUMARAPURAM,**  
**MEDICAL COLLEGE.P.O, THIRUVANANTHAPURAM**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2023**

PARTICULARS	Sch. No.	As at 31.03.2023	As at 31.03.2022
		Amount in Rs.	Amount in Rs.
<b><u>INCOME</u></b>			
Donations	11	3,89,74,917	1,62,43,786
Grants received		3,60,71,375	3,49,83,913
Other Income	12	55,22,884	40,12,815
<b>Total</b>		<b>8,05,69,177</b>	<b>5,52,40,514</b>
<b><u>EXPENDITURE</u></b>			
Expenditure incurred for:			
Hospital & Patient Aid (Tipps)	13	1,91,70,752	1,94,59,976
Training and Advocacy	14	46,00,424	15,33,417
Project Expenditure	15	4,52,71,514	4,58,43,252
Depreciation	5	17,20,942	13,17,699
Other Expenditure	16	1,03,69,427	48,29,792
<b>Total</b>		<b>8,11,33,060</b>	<b>7,29,84,136</b>
<b>Excess of Income Over Expenditure</b>			<b>(1,77,43,622)</b>
<b>Excess of Expenditure Over Income</b>		<b>(5,63,883)</b>	<b>-</b>
Accounting policies and notes to accounts form part of accounts	17	This is the Income and Expenditure account referred to in our report of even date	


For Pallium India Trust

  
**BINOD HARIHARAN**  
Chairman  
Pallium India Trust

Date: 27.10.2023

  
**MANOJ G S**  
Executive Director  
Pallium India Trust

For R.G.N. PRICE & CO.  
Chartered Accountants

  
**G. SURENDRANATH RAO**  
Partner  
M.No. 022693, FR No. 0027855

UDIN: 23022693BGRKW13744



**PALLIUM INDIA TRUST, TRIVANDRUM**  
**RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31.03.2023**

FY 2021-22	Receipts	FY 2022-23 Rs.	FY 2021-22	Payments	FY 2022-23 Rs.
	Opening Balance				
30,671	Cash in Hand	30,883	7,930	CEO-Contingency fund	69,670
17,311,445	Cash at Bank	21,180,270	-	Chairman Contingency Fund	178,289
32,187,264	Fixed Deposit	15,872,806	70,540	Expenses Payable	-
		-	-	Honorarium	-
-	Advance - Chairman	195,727	209,558	Professional Tax	-
	Advance- CEO	110,000	37,323,799	Salary Paid	47,641,974
80,500	Collection towards Welfare Fund	-	1,198,849	Tax Deducted At Source	-
33,896,613	Grants	36,750,254	-	Welfare Fund	-
	Capital Fund	36,000,000	10,850,016	Expenses On Specific Projects	-
878,994	Deposits - Bank	-	86,800	Electrical Equipments	-
759,123	Bank Interest Received	1,091,199	62,000	Equipments	-
18,526	Donation Box	117,368	268,713	Furniture & Fittings	-
701,236	Donation- Indian- Recurring	949,770	192,906	IT Equipments	-
15,249,736	Donations	36,634,804	2,000	Telephones	-
85,169	Other Income	117,580	-	Fixed Assets	43,746,935
465,413	Income Tax Refund Received	-	587,343	Advance To Staff - Expenses	-
42,502	Pallium India - Indian A/c	-	164,577	Advance To Suppliers	-
1,997,900	Income From Training	4,118,071	3,500	Deposits-Others	-
240,000	Rent	-	116,378	Income Tax Refund Due	-
1,008,000	National Health Systems Resource center	-	1,784,238	Consumable Purchases	752,404
6,162,106	Salaries and allowances -suspense a/c	-	591,535	Education Aid	2,023,415
142	ESI Employee contribution	-	86,561	Event Management Expenses	950,002
4,193	PF Employee Contribution	-	365,000	Festival Allowance	362,000
2,965,598	Capital Fund	-	504,838	Food Expenses - Patients	2,318,578
			918,250	Food Kit Aid	192,989
			16,889	Halfway Home Expenses	4,860
			1,412,541	Home Care Visit Expenses	1,724,119
			938,359	Hospital Expenses	226,162
			493,678	Leave Encashment	231,199
			179,891	Medicine / Lab Aid	1,111,238
			5,840,866	Medicine Purchases	8,179,577
			732,509	PF Employer Contribution	1,256,644
			662,168	Publication Expenses	703,092
			88,485	Rehabilitation	3,084,299



  
**BINOD HARIHARAN**  
Chairman  
Pallium India Trust

  
**MANOJ GS**  
Executive Director  
Pallium India Trust







  
**BINOD HARIHARAN**  
Chairman  
Pallium India Trust

  
**MANOJ S.**  
Executive Director  
P.L.

277,297	Training Expenses	714,924
217,405	Travel Aid - Patient	149,931
5,080	Travel Expenses - Trustee	35,518
	Travelling Aid - Staff	15,239
945,000	Advertisement & Advocacy	619,973
818,000	Consultancy & Other Services	726,212
223,347	ESI Employer Contribution	277,243
2,400,000	Rent	2,480,000
1,586,704	Repairs & Maintenance- Others	1,037,208
318,618	Repairs & Maintenance - Vehicle	392,722
42,765	Uniform, Cloth, Etc.	46,681
493,832	Water, Electricity & Gas	864,849
82,600	Audit Fee	123,745
16,045	Audit & Other Service Expenses	28,511
53,447	Bank Charges	58,701
5,281	Books & Periodicals	7,658
62,144	Collection Charges	70,043
6,026	Conference & Seminars	221,203
314,104	Gratuity	212,827
50,460	Guest / Hostel Expenses	135,557
8,025	Miscellaneous Expenses	7,868
587,829	Postage, Telephone & Internet	710,866
338,169	Printing & Stationery	558,854
70,068	Rates & Taxes	13,917
877,143	Staff Welfare	49,950
44,333	Travelling Expenses	1,462,279
177,675	Insurance	130,245
95	Office Expenses	5,445
11,485	Pallium India - Indian A/c	-
33,017	Pallium India - Foreign a/c A/c	-
623	Food allowance	100
17,257	Community Engagement Expense	14,000
859,727	PF Employee Contribution	-
67,082	ESI Employee Contribution	-
27,000	Advance to Imprest Money	23,339
8,490	Capital Fund Expenses	-
683	Volunteer training	50,541
193,600	Caregiver Payment	771,850

Closing Balances



			30,883	Cash in Hand	3,639
			21,180,270	Cash at Bank	16,818,155
			15,872,806	Fixed Deposits	9,571,493
114,085,131		153,168,731	114,077,202		153,168,731

For Pallium India Trust

  
**BINOD HARIHARAN**  
Chairman  
Pallium India Trust

Date: 27.10.2023

  
**MANOJ G S**  
Executive Director  
Pallium India Trust



UDIN: 23022693BGRKWI3744



**PALLIUM INDIA TRUST**

**PJRRRA-65, POTHUJANAM ROAD, KUMARAPURAM, MEDICAL COLLEGE .P.O, THIRUVANANTHAPURAM.**

**FINANCIAL YEAR ENDED 31.03.2023**

**Schedule 1**

Corpus Fund	Indian	FCRA	As at 31.03.2023
Opening balance b/f	88,17,556	2,00,73,590	2,88,91,146
Additions made during the year	3,60,00,000	-	3,60,00,000
Total Corpus fund as per Balance sheet	4,48,17,556	2,00,73,590	6,48,91,146

**Note:**

Application of Corpus Fund	Indian	FCRA	As at 31.03.2023
Utilised for Fixed Assets upto 31.03.22	88,17,555	11,37,626	99,55,181
Utilised for fixed assets during the year ended 31.03.2023	2,94,93,138	99,00,000	3,93,93,138
Balance carried over to subsequent years	65,06,863	90,35,964	1,55,42,827
Total Corpus fund as per Balance sheet	4,48,17,555	2,00,73,590	6,48,91,146

**Schedule-2**

Excess Income Over Expenditure	Indian	FCRA	As at 31.03.2023
Unspend balance carried over under Projects	12,32,306	56,55,209	68,87,515
Utilised for Capital Assets (From General Fund)	1,54,032	-	1,54,032
Balance under General Fund(Used for Working capital)	67,57,652	9,98,977	77,56,629
Total	81,43,990	66,54,186	1,47,98,176

**Schedule-3**

	Indian	FCRA	As at 31.03.2023	As at 31.03.2022
Advances from Trustees & Others				
Advance from Mr.Rajagopal (Chairman)	1,49,931	-	1,49,931	92,163
	1,49,931	-	1,49,931	92,163

  
**BINOD HARIHARAN**  
Chairman  
Pallium India Trust

  
**MANOJ G S**  
Executive Director  
Pallium India Trust



## Schedule-4

Current Liabilities & Provisions	Indian	FCRA	As at 31.03.2023	As at 31.03.2022
Tax deducted at source	1,32,269	-	1,32,269	1,33,156
Medicine Payable	37,059	14,460	51,519	18,89,116
Salaries & Allowances-Payable-Admin	39,020	-	39,020	12,610
Welfare Fund (In-House)	2,72,011	-	2,72,011	1,91,613
ESI Contribution payable	27,238	-	27,238	28,259
PF Contribution payable	2,34,928	-	2,34,928	1,11,608
Other expenses payable	7,96,703	-	7,96,703	7,53,602
Cheques not paid	24,869	-	24,869	-
Rent Payable	-	2,00,000	2,00,000	2,00,000
Professional tax payable	23,548	-	23,548	21,403
	15,87,644	2,14,460	18,02,104	33,41,367

## Schedule-6

Deposits	Indian	FCRA	As at 31.03.2023	As at 31.03.2022
Water supply	1,650	-	1,650	1,650
Telephone	8,499	-	8,499	8,499
Gas	1,700	-	1,700	1,700
Electricity	58,098	-	58,098	13,072
Deposit with Food suppliers-Ms. Vimala	3,000	-	3,000	3,000
Deposit with Post office-Sahayathra	1,375	-	1,375	1,375
Rent deposit with M/s Aisha Memorial Hospital Trust -for 3 months	6,00,000	-	6,00,000	6,00,000
	6,74,322	-	6,74,322	6,29,296

## Schedule-7

Loans & Advances	Indian	FCRA	As at 31.03.2023	As at 31.03.2022
Pre-Paid expenses	1,00,535	38,808	1,39,343	1,00,535
Advance to Staff- Expenses	8,561	35,164	43,725	1,90,703
Advance to Suppliers	2,12,186	29,028	2,41,214	2,44,278
Income tax receivable	4,99,208	4,55,314	9,54,522	7,30,652
Advance to imprest money	47,000	-	47,000	42,006
	8,67,491	5,58,314	14,25,805	13,08,174



**BINOD HARIHARAN**  
Chairman  
Pallium India Trust

**MAHMOUD G S**  
Executive Director  
Pallium India Trust





## Schedule-8

Receivables	Indian	FCRA	As at 31.03.2023	As at 31.03.2022
Interest Receivable	26,312	3,30,067	3,56,379	2,80,031
	26,312	3,30,067	3,56,379	2,80,031

## Schedule-9

Cash at Bank	Indian	FCRA	As at 31.03.2023	As at 31.03.2022
Dhanlaxmi Bank-FCRA A/C No 36	-	22,51,713	22,51,713	7,01,626
Dhanlaxmi Bank SB A/C- 37-1-40025	19,331	-	19,331	19,068
Indian Overseas Bank Current A/C 0482	73,166	-	73,166	82,305
Indian Overseas Bank SB A/C 9901	44,500	-	44,500	32,640
Canara Bank-SB A/C1046	8,98,169	-	8,98,169	4,09,063
State Bank of India SB A/C 91915	64,66,530	-	64,66,530	4,16,528
State Bank of India SB A/C-9635	49,373	-	49,373	49,836
SBI-CA-6837	-	41,95,851	41,95,851	6,29,841
Indian Overseas Bank-Tips A/C 10466	28,249	-	28,249	27,483
Canara Bank A/c 00012	9,310	-	9,310	1,56,34,574
Canara Bank-SB A/C TATA 003	27,52,916	-	27,52,916	26,18,307
State Bank of India 5669	-	29,047	29,047	5,58,999
	1,03,41,544	64,76,610	1,68,18,155	2,11,80,270

## Schedule-10

Deposits With Banks	Indian	FCRA	As at 31.03.2023	As at 31.03.2022
Dhanlaxmi Bank 1585	-	14,75,269	14,75,269	14,75,269
Dhanlaxmi Bank 2794 ( Ear-marked against Corpus Donation)	-	-	-	29,76,287
Indian Overseas Bank: 3853	2,00,000	-	2,00,000	2,00,000
Indian Overseas Bank: 0002	70,000	-	70,000	70,000
State Bank of India -0686	1,00,000	-	1,00,000	1,00,000
State Bank of India -8576	1,00,000	-	1,00,000	1,00,000
State Bank of India- 5609	1,00,000	-	1,00,000	1,00,000
State Bank of India-4209	-	-	-	30,80,125
State Bank of India -4250	-	23,55,224	23,55,224	22,50,000
State Bank of India-6958	-	22,80,000	22,80,000	-



*Binod Hariharan*  
**BINOD HARIHARAN**  
 Chairman  
 Pallium India Trust

*Mahesh G S*  
**MAHESH G S**  
 Executive Director  
 Pallium India Trust



State Bank of India-2958	-	23,91,000	23,91,000	38,21,125
State Bank of India -4353	-	-	-	10,00,000
Canara Bank- 0003/1	5,00,000	-	5,00,000	7,00,000
Canara Bank- 6288	-	-	-	1,58,72,806
	10,70,000	85,01,493	95,71,493	

#### Schedule-11

Donations	Indian	FCRA	As at 31.03.2023	As at 31.03.2022
Donation Box-Indian	1,17,368	-	1,17,368	18,526
Donation Indian Recurring	9,49,770	-	9,49,770	7,01,236
Donation -Indian	1,63,11,968	-	1,63,11,968	1,10,59,084
Donation-Foreign	-	2,11,02,141	2,11,02,141	41,90,652
Donation In Kind	4,93,670	-	4,93,670	2,74,288
	1,78,72,777	2,11,02,141	3,89,74,917	1,62,43,786

#### Schedule-12

Other Income	Indian	FCRA	As at 31.03.2023	As at 31.03.2022
Interest Income	8,58,796	4,05,979	12,64,775	18,68,240
Training/Advocacy fee & Advertisement Income	40,52,213	2,00,596	42,52,809	20,84,575
Proceeds from Disposal of Asset (received as Donation in Kind in earlier years)	-	-	-	60,000
Sale of scrap	5,300	-	5,300	-
	49,16,309	6,06,575	55,22,884	40,12,815

#### Schedule-13

Hospital & Patient Aid (TIPS)	Indian	FCRA	As at 31.03.2023	As at 31.03.2022
Salaries & Allowance:				
For Doctors	2,93,296		2,93,296	6,85,675
For Other staff	67,25,932	19,40,304	86,66,236	61,34,041
Festival Allowance	3,62,000	-	3,62,000	3,65,000
Leave salary to Staff	1,84,199	13,000	1,97,199	4,93,678
Gratuity to Staff	2,12,827	-	2,12,827	3,14,104
ESI contribution employer	1,62,254	-	1,62,254	1,77,160
EPF contribution employer	9,01,276	-	9,01,276	6,12,627

  
**BINOD HARIHARAN**  
Chairman  
Pallium India Trust



  
**MANOJ G S**  
Executive Director  
Pallium India Trust



## Schedule-15

Project Expenditure	Indian	FCRA	As at 31.03.2023	As at 31.03.2022
Salaries & Allowances	2,88,27,782	17,49,808	3,05,77,590	2,74,91,756
Food Kit Aid	12,68,688	93,769	13,62,457	9,62,089
Bank Charges	-	39,012	39,012	30,564
Education Aid	10,48,515	3,320	10,51,835	20,56,298
Consumable Purchase	6,33,135	-	6,33,135	21,70,151
Training expenses	48,930	25,000	73,930	3,88,235
Travelling expenses	10,13,087	1,04,574	11,17,661	2,76,327
Printing & Stationery	43,237	26,669	69,906	545
Audit fee paid	8,850	-	8,850	-
Medicine	33,46,287	-	33,46,287	55,07,548
Repairs & Maintenance-Others	39,782	-	39,782	-
Repairs & Maintenance- Vehicle	40,496	-	40,496	1,687
Rehabilitation	10,20,970	18,16,613	28,37,583	19,21,671
Home Care Expenses	15,11,246	-	15,11,246	9,68,750
Community engagement expense	14,000	-	14,000	10,83,500
Medical/Lab/ Consumable purchase	8,45,797	2,58,994	11,04,791	11,65,001
Conference and Workshop expenses	4,759	-	4,759	1,753
Event management expense	6,165	-	6,165	-
Hospital Expenses	1,29,428	-	1,29,428	-
Honorarium Expenses	2,000	-	2,000	-
Leave salary	-	34,000	34,000	-
Office expenses	6,000	-	6,000	-
Volunteer training	52,099	-	52,099	-
Rent	2,62,000	-	2,62,000	2,20,000
Postage, Telephone and internet	1,21,581	12,000	1,33,581	2,12,775
Travel Aid	32,822	-	32,822	-
Consultancy and other services	-	-	-	12,42,400
Water, Electricity & Gas Projects	58,400	-	58,400	44,000
Care giver payment -Project	2,42,100	4,79,600	7,21,700	98,200
	4,06,28,156	46,43,359	4,52,71,514	4,58,43,252



**BINOD HARIHARAN**  
Chairman

**MAHOJGS**  
Executive Director  
Pallium India Trust





## Schedule-16

Other expenditure towards Objects of the Trust	Indian	FCRA	As at 31.03.2023	As at 31.03.2022
Salaries & Allowances	69,37,563	19,86,277	89,23,840	37,26,147
Food allowance	100	-	100	623
Travel Expenses - Trustee	-	-	-	5,080
Audit fee expenses	1,12,100	-	1,12,100	82,600
Project Audit & Other Service Expenses	19,661	-	19,661	16,045
Bank Charges	19,689	-	19,689	22,883
Collection Charges	70,043	-	70,043	62,144
Books & Periodicals	7,658	-	7,658	45,793
Office Expenses	56,925	-	56,925	32,139
Printing & Stationery	3,33,712	570	3,34,282	2,89,206
Rates & Taxes	26,202	1,180	27,382	76,628
Postage, Telephones & Internet	5,48,956	2,48,791	7,97,747	4,69,822
Volunteer Training	-	-	-	683
	81,32,609	22,36,818	1,03,69,427	48,29,792

  
**BINOD HARIHARAN**  
 Chairman  
 Pallium India Trust

  
**MANOJ G S**  
 Executive Director  
 Pallium India Trust





PALLIUM INDIA TRUST  
PJRR-65, POTHUJANAM ROAD, KUMARAPURAM, MEDICAL COLLEGE .P.O 695011  
THIRUVANANTHAPURAM

Schedule-3 Fixed assets

Particulars	Cost as at 01-04-2022	Put to use for 180 days or more	Put-to-Use for less than 180 days	Sales/adjustments during the year	Cost as on 31-03-2023	Depreciation upto 31.03.2022	Depreciation for the year	Depreciation on sold Assets	Depreciation upto 31-03-2023	Rate (%)	W.D.V as on 31-03-2023	W.D.V as on 31-03-2022
Air conditioners	3,80,950	1,58,450	42,450	-	5,81,850	1,86,406	37,422	-	2,23,829	10%	3,58,021	1,94,544
IT Equipments-computer	26,05,850	2,54,874	2,47,195	-	31,07,919	19,24,468	4,23,942	-	23,48,410	40%	7,59,509	6,81,382
Electrical Equipments	6,26,231	9,460	2,860	-	6,38,551	2,68,829	55,244	-	3,24,074	15%	3,14,477	3,57,402
Digital Cameras	36,000	-	-	-	36,000	14,769	2,123	-	16,892	10%	19,108	21,231
Equipments	4,88,363	-	-	-	4,88,363	2,36,541	37,773	-	2,74,314	15%	2,14,049	2,51,822
Furniture & Fixtures	18,48,021	4,650	64,419	-	19,17,090	8,95,306	98,957	-	9,94,263	10%	69,084	76,760
LCD Projector	1,81,259	-	-	-	1,81,259	1,04,499	7,676	-	1,12,175	10%	8,61,187	9,99,277
Medical Equipments	18,49,790	4,761	8,383	-	18,62,934	8,50,512	1,51,234	-	10,01,746	15%	87,068	29,499
Office Equipments	53,573	39,149	31,046	-	1,23,768	24,074	12,626	-	36,700	15%	18,680	12,628
Pedestal Fans	19,900	-	7,700	-	27,600	7,272	1,648	-	8,920	10%	1,20,845	89,892
Telephones	1,27,277	17,440	25,523	-	1,70,240	37,385	12,009	-	49,394	10%	1,025	1,708
Library	26,478	-	-	-	26,478	24,770	683	-	25,453	40%	2,23,087	1,31,273
Intangible Assets	3,29,960	1,66,176	-	-	4,96,136	1,98,687	74,362	-	2,73,049	25%	61,40,243	32,97,410
Vehicles	75,86,561	4,93,670	31,54,405	-	1,12,34,636	42,89,151	8,05,242	-	50,94,393	15%	3,93,93,137	-
Land	-	-	3,93,93,137	-	3,93,93,137	-	-	-	-	0%	-	-
	1,61,60,212	11,48,630	4,29,77,118	-	6,02,85,960	90,62,669	17,20,942	-	1,07,83,613	-	4,95,02,347	70,97,543
Grand Total	1,61,60,212	11,48,630	4,29,77,118	-	6,02,85,960	90,62,669	17,20,942	-	1,07,83,613	-	4,95,02,347	70,97,543

  
**BINOD HARIHARAN**  
Chairman  
Pallium India Trust

  
**MANOJ G S**  
Executive Director  
Pallium India Trust



PALLIUM INDIA TRUST, PIRRA-65, POTHUJANAM ROAD, KUMARAPURAM, MEDICAL COLLEGE PO, TRIVANDRUM- 695011

YEAR ENDED 31.03.2023

SCHEDULE 17

ACCOUNTING POLICIES

1. The accounts of the trust are maintained on accrual basis.
2. Fixed assets are recorded at the amount of cash or cash equivalents paid to acquire them at the time of their acquisition. Depreciation is charged on the written down value of assets at the rates prescribed in the Income-tax Act, 1961. Depreciation at half of the prescribed rates has been charged for the assets, which have been put to use for less than 180 days.
3. Inventories are valued at cost price on first-in-first out (FIFO) basis.
4. Voluntary contributions made with a specific direction that they should form part of corpus of the trust and contributions in kind are treated as corpus contributions. These contributions are not liable to be applied for the purpose of objects of the trust to the extent of 85% during the year.
5. Specific grants received during the year for projects are credited to profit and loss account in the year of receipt and application of such grants towards objects are reckoned for the purpose of ascertaining the limit of 85%, as stipulated.
6. Expenditure of a capital nature incurred towards the objects of the trust are considered to be application for the purpose of determination of 85% of the gross receipts.
7. Depreciation debited and value of assets received as corpus contributions are not treated as application or voluntary contributions respectively, for the purpose of reckoning the limit of 85% of the gross receipts.
8. Previous year figures are regrouped / reclassified, wherever necessary.

SCHEDULE 18

NOTES ON ACCOUNTS

1. The institution was originally registered u/s 12A vide Order No. CIT/CHN/12A/TECH37/2004-05 dated 08.12.2005. The institution had subsequently applied and obtained fresh registration u/s 12A by AABTP0738RE20214 provisional registration dated 28.05.2021, in pursuance of amendments introduced vide section 12AB.



2. The trust is also registered under the Foreign Contributions Regulation Act with effect from 06.08.2004 as communicated by Ministry of Home Affairs on 06.08.2004 Registration No:052850487.
3. Details of voluntary grants received and credited to Profit and loss account during the year against specific projects, as per the objects of the trust and corresponding amounts applied against each such grants during the year, are as given below:-

PARTICULARS	CURRENT RECEIPTS (Rs.)	EXPENSE (Rs.)
<b>FOREIGN</b>		
Care& Share	31,48,922	18,53,188
Pakhar Foundation	24,55,938	96,592
St Mary Church	4,10,215	NIL
Palcare	9,05,100	7,36,600
Walk with Wery	58,771	NIL
<b>Total</b>	<b>69,78,946</b>	<b>26,87,380</b>
<b>INDIAN</b>		
Sun Tech	6,50,000	6,50,000
ECHO	8,94,582	8,94,582
V Guard	16,55,000	15,95,244
General Motors	12,00,000	12,00,000
TATA Elexi	16,32,350	15,59,161
IMS Health Information Solutions	2,12,933	2,12,933
U S Technology Global	7,92,127	7,91,748
Prazim Trading	10,00,000	10,00,000
MCKS Trust	3,44,300	3,36,079
Sky Line	5,50,000	1,43,613
SFS	10,01,000	NIL
IQVIA 2022	1,29,28,085	1,28,41,800
CIPLA :SKIMM 2022	17,08,266	16,82,714
CIPLA :EIPC 2022	24,62,000	21,62,000
CIPLA :Pallium 2022	6,94,073	6,78,977
CIPLA :SKIMMS 2021	89,219	89,219
Poonam Bagai	5,00,000	5,00,000
Irvin	2,12,392	1,26,557
Jayakumari	22,000	22,000
Kasturi	38,285	17,000
Sreekala	61,500	27,500
Special Purpose	2,25,117	NIL
Bumeric Indian Foundation	62,200	58,200
Shyam Kumar	1,57,000	1,50,000
<b>TOTAL</b>	<b>2,90,92,429</b>	<b>2,67,39,327</b>

