

Lal Bahadur Shastri College of Engineering, KASARGOD
BALANCE SHEET AS ON 31 MARCH 2020

| Liabilities | Sch. No. | As at 31-03-2020 | As at 31-03-2019 | Assets | Sch. No. | As at 31-03-2020 | As at 31-03-2019 |
|---|----------|---------------------|---------------------|---|----------|---------------------|---------------------|
| Capital Account | | ₹ | ₹ | Property, Plant and Equipment | 1 | 18,68,34,278 | 18,24,14,731 |
| General Fund | 7 | 2,65,29,442 | 8,68,10,679 | Control Accounts | 2 | 23,37,092 | 73,25,137 |
| Capital Reserve | 8 | 10,63,83,262 | 9,47,90,741 | Current Assets, Loans and Advances | | | |
| Unspent Balance of Grant received from GOK | 9 | 1,67,47,044 | 55,41,523 | Loans and Advances | 3 | 19,12,101 | 35,59,759 |
| Current Liabilities | | | | Receivables | 4 | 10,31,454 | 61,41,048 |
| Refundable Deposits | 10 | 2,10,78,405 | 2,46,96,702 | Cash and Cash Equivalents | 5 | 4,49,93,624 | 8,80,69,185 |
| Recoveries pending Remittances | 11 | 14,94,681 | 13,93,909 | Prepaid Expense | | 1,93,929 | 1,82,131 |
| Payables | 12 | 41,48,217 | 60,88,216 | Suspense | 6 | - | 3,46,979 |
| Creditors for Capital Works (Academic Block) | | - | 1,12,05,521 | | | | |
| Other Liabilities | | | | | | | |
| Sundry Creditors | | 94,441 | 94,441 | | | | |
| Provisions | 13 | 5,46,68,875 | 4,48,91,515 | | | | |
| Other Liabilities | 14 | 61,58,110 | 55,25,722 | | | | |
| OD against FD | | - | 70,00,000 | | | | |
| Total | | 23,73,02,477 | 28,80,38,969 | Total | | 23,73,02,477 | 28,80,38,969 |

In terms of our report attached.

For Lal Bahadur Shastri Centre For Science And Technology

For Mohan & Mohan Associates

Chartered Accountants

FRN:002092S

Director

Place: Trivandrum

Date:18/02/2022

R. Suresh Mohan

(Partner)

Memb no:013398

Lal Bahadur Shastri College of Engineering, Kasargod
Income & Expenditure for the year ended 31-March 2020

| Expenditure | Sch. No. | For the year ended 31-03-2020 | For the year ended 31-03-2019 | Income | Sch. No. | For the year ended 31-03-2020 | For the year ended 31-03-2019 |
|--------------------------------------|----------|-------------------------------|-------------------------------|---|----------|-------------------------------|-------------------------------|
| | | ₹ | ₹ | | | ₹ | ₹ |
| To Salaries, Wages & Allowances | 15 | 11,00,02,076 | 9,70,90,781 | By Academic Income | 19 | 6,86,24,474 | 8,12,56,530 |
| To Academic Expenses | 16 | 40,61,767 | 4,85,511 | By Other Income | 20 | 78,31,343 | 95,87,279 |
| To Administrative & General Expenses | 17 | 49,72,167 | 40,15,727 | By Depreciation written back to capital reserve | | 49,77,882 | 42,35,500 |
| To Office Expenses | 18 | 13,46,178 | 10,56,558 | By Consultancy Income | | 4,37,356 | 11,82,077 |
| To Repairs and Maintenance | | 16,80,596 | 7,62,675 | Excess of Expenditure Over Income | | 6,02,81,236 | 5,36,06,623 |
| To Consultancy Expenses | | 5,44,849 | 12,55,281 | | | | |
| To Prior Period Expenses | | - | 3,18,99,151 | | | | |
| To Depreciation | | 1,31,40,812 | 1,33,02,325 | | | | |
| To Written off | | 64,03,846 | - | | | | |
| TOTAL | | 14,21,52,291 | 14,98,68,008 | TOTAL | | 14,21,52,291 | 14,98,68,008 |

In terms of our report attached.

For Lal Bahadur Shastri Centre For Science And Technology

For Mohan & Mohan Associates
Chartered Accountants
FRN:002092S

Director
Place: Trivandrum
Date: 18/02/2022

R. Suresh Mohan
(Partner)
Memb no: 013398

Schedule-2 Control Accounts

| Particulars | As at 31 March 2020 | As at 31 March 2019 |
|--------------------------|------------------------|------------------------|
| | ₹ | ₹ |
| LBS Control A/c - 104 | 31,08,678 | (18,74,966) |
| LBS Control A/c - 108 | 2,94,62,310 | (1,04,10,989) |
| LBS Control A/c - Centre | (3,02,33,896) | 49,60,818 |
| Total | 23,37,092 | 73,25,137 |

Schedule-3 Loans, advance & deposits

| Particulars | As at 31 March 2020 | As at 31 March 2019 |
|-------------------------------------|------------------------|------------------------|
| | ₹ | ₹ |
| Loans & Advances (Asset) | | |
| Advance - KEL | - | 28,183 |
| Advances for Expenses | - | 2,15,000 |
| Advance - TEQUIP | - | 9,65,715 |
| Advance to Creditors | - | 3,80,000 |
| Festival Advance | 1,77,210 | 1,77,210 |
| Other Advances | - | 58,760 |
| Deposits (Asset) | | |
| Court Deposit | 7,62,321 | 7,62,321 |
| Cylinder Deposit | 13,500 | 13,500 |
| Deposit with Kannur University | 3,00,000 | 3,00,000 |
| Electricity Deposit | 5,65,675 | 5,65,675 |
| Security Deposit - KSEB | 93,395 | 93,395 |
| Total | 19,12,101 | 35,59,759 |

Schedule- 4 Receivables

| Particulars | As at 31 March 2020 | As at 31 March 2019 |
|-------------------------|------------------------|------------------------|
| | ₹ | ₹ |
| Accounts Receivable | - | 35,86,239 |
| Bus Fee Receivable | 31,795 | 31,795 |
| Calicut University | - | 882 |
| Canteen Rent Receivable | 5,000 | 5,000 |
| Hostel Rent Receivable | 1,26,500 | 1,26,500 |
| Kannur University | - | 13,65,773 |
| Special Fee Receivable | - | 7,100 |
| TDS on Fixed Deposit | 4,45,015 | 4,45,015 |
| TDS Asset | 4,23,144 | 4,23,144 |
| Tuition fee receivable | - | 1,49,600 |
| Total | 10,31,454 | 61,41,048 |