

Lal Bahadur Shastri Institute Of Technology For Women
Poojapura, Thiruvananthapuram-695012
Balance Sheet as on 31 March 2021

Liabilities	Sch no	As at 31 March 2021 ₹	As at 31 March 2020 ₹	Assets	Sch no	As at 31 March 2021 ₹	As at 31 March 2020 ₹
Capital Account				Property, Plant and Equipment	1	14,83,96,646	15,39,79,130
General fund	5	(17,20,30,477)	(10,19,76,659)	Current assets, Loans and Advances	2	4,14,700	6,87,130
Capital Reserve	6	7,53,65,409	7,44,64,140	Loans, Advances and Deposits	3	13,724	20,795
Unspent Balance of Grant received from GOK	7	49,59,880	49,59,880	Receivables	4	5,21,76,536	1,14,42,966
Control Accounts	8	18,44,88,918	10,47,34,379	Cash and Cash Equivalents		4,868	33,358
Current Liabilities				Prepaid expenses			
Refundable Deposits	9	1,25,16,261	1,53,50,630				
Recoveries Pending remittances	10	28,86,033	14,85,873				
Payables	11	62,61,787	69,79,573				
Other Liabilities							
Provisions for Gratuity		7,42,86,186	5,35,77,298				
Other Liabilities		1,12,72,557	55,50,307				
Total	12	20,10,06,554	16,61,63,380	Total		20,10,06,554	16,61,63,380

For Lal Bahadur Shastri Centre For Science And Technology

as per our report on even date
For Mohan & Mohan Associates



Chartered Accountants
Firm Reg. No. 0020925

Director
Trivandrum
20/10/2022

DR. M. ABIDUL RAHMAN
DIRECTOR
LAL BAHADUR SHASTRI CENTRE FOR
SCIENCE AND TECHNOLOGY
TRIVANDRUM PIN: 695 033

Finance Officer



R. Suresh Mohan
Partner
Membership No. : 013398

Sul. S.

LBS INSTITUTE OF TECHNOLOGY FOR WOMEN
POOJAPPURA, THIRUVAMANTHAPURAM

Income & Expenditure for the year ended 31 March 2021

Expenditure	Sch no	Year ended	Income	Sch no	Year ended
		31 March 2021			31 March 2020
To Salaries, Wages and Allowances	15	11,65,06,921	9,96,76,203	13	6,43,34,472
To Academic Expenses	16	2,50,336	7,00,377	14	4,51,177
To Administrative and General Expenses	17	34,75,016	52,42,352		90,66,129
To Office expenses	18	1,69,360	4,85,988		27,61,682
To Hostel Expenses	19	22,49,203	72,47,936		71,75,331
To Repairs and Maintenance		97,953	5,05,667		5,87,47,000
To Consultancy Expenses		8,50,411	8,24,080		
To Depreciation		1,51,06,200	1,56,82,597		
To Written off		-	1,21,60,592		
Total		13,87,07,499	14,25,25,791	Total	13,87,07,499

For Lal Bahadur Shastri Centre For Science And Technology

as per our report on even date
 For Mohan & Mohan Associates

Chartered Accountants
 Firm Reg. No.: 002092S



(Signature)

R. Suresh Mohan
 Partner
 Membership No. : 013398



Director
 Trivandrum
 20/10/2022

LAL BAHADUR SHASTRI CENTRE FOR
 SCIENCE AND TECHNOLOGY
 TRIVANDRUM PIN: 695 154

(Signature)

LBS INSTITUTE OF TECHNOLOGY FOR WOMEN
Poojapura, Thiruvanthapuram
Schedules forming part of financial statements as on 31 March 2021

Schedule-1 Fixed Asset

Particulars	WDV as on 31-03-2020	Additions		Deletions	Total	Rate %	Depreciation for the year	WDV as on 31-03-2021
		Up to 02.10.2020	On or after 02.10.2020					
Land	2,25,00,000	-	-	-	2,25,00,000	0%	-	2,25,00,000
Buildings	11,08,06,218	-	27,15,229	-	11,35,21,447	10%	1,12,16,383	10,23,05,064
Furniture	90,69,514	-	-	-	90,69,514	10%	9,06,951	81,62,563
Computer & Accessories	2,14,613	-	45,08,588	-	47,23,201	40%	9,87,563	37,35,638
Library Books	4,49,337	-	-	-	4,49,337	40%	1,79,735	2,69,602
Plant & Machinery	1,09,39,446	30,000	22,70,000	-	1,32,39,446	15%	18,15,667	1,14,23,779
Total	15,39,79,129	30,000	94,93,817	-	16,35,02,946		1,51,06,299	14,83,96,646
Previous Year	16,85,19,734	10,28,055	1,13,937	-	16,96,61,726		1,56,82,597	15,39,79,130

Fixed Asset (Grant)

Particulars	WDV as on 31-03-2020	Additions		Deletions	Total	Rate %	Depreciation for the year	WDV as on 31-03-2021
		Up to 02.10.2020	On or after 02.10.2020					
Buildings	-	-	27,15,229	-	27,15,229	10%	1,35,761	25,79,468
Building Ladies Hostel	5,78,14,101	-	-	-	5,78,14,101	10%	57,81,410	5,20,32,691
Electrical Equipment	4,71,126	-	-	-	4,71,126	15%	70,669	4,00,457
LCD Projector	81,575	-	-	-	81,575	15%	12,236	69,339
Library Books	1,90,818	-	-	-	1,90,818	40%	76,327	1,14,491
Computer and Accessories	1,24,831	-	45,08,588	-	46,33,419	40%	9,51,650	36,81,769
Fire Protection System	5,63,576	-	-	-	5,63,576	15%	84,536	4,79,039
Furniture and Fittings Ladies Hostel	26,73,944	-	-	-	26,73,944	10%	2,67,394	24,06,550
Furniture	4,23,127	-	-	-	4,23,127	10%	42,313	3,80,814
Motor Vehicle	-	-	22,70,000	-	22,70,000	15%	1,70,250	20,99,750
Total	6,23,43,098	-	94,93,817	-	7,18,36,915		75,92,547.38	6,42,44,367
Previous Year	6,86,48,323	8,70,105	-	-	6,95,18,428		71,75,331	6,23,43,098

LBS INSTITUTE OF TECHNOLOGY FOR WOMEN

Poojapura, Thiruvanthapuram

Schedules forming part of financial statements as on 31 March 2021

Schedule 2-Loans,Advances and Deposits

Particulars	As at 31 March 2021	As at 31 March 2020
	₹	₹
Loans And Advances		
Advance to Jayamohan	2,46,814	6,04,614
Advance for Arun	(60,049)	(60,049)
Advance to Deepthi Chandran	51,000	-
Advance to Sajjan K Jose	12,450	-
Advance to Sebastian	-	15,000
Advance to Sreeja V Bhasi	64,000	-
Onam Advance	(94,000)	(67,000)
Deposits		
KSEB Deposit	1,43,390	1,43,390
KWA Deposit	33,500	33,500
LPG Deposit-Hostel	17,000	17,000
Telephone Deposit -Hostel	675	675
Total	4,14,780	6,87,130

Schedule 3- Receivables

Particulars	As at 31 March 2021	As at 31 March 2020
	₹	₹
Income Tax Recoverable(TDS Credit)	5,761	20,796
TDS on FD	7,963	-
Total	13,724	20,796

Schedule 4-Cash and Cash Equivalents

Particulars	As at 31 March 2021	As at 31 March 2020
	₹	₹
Cash in Hand	18,591	23,609
Bank Accounts		
Catholic Syrian Bank Egrant 190003	1,59,129	1,55,270
Catholic Syrian Bank University-190004	49,48,133	28,11,274
Catholic Syrian Bank Principal- 190005	10,58,614	10,54,727
Catholic Syrian Bank Consultancy-190006	10,13,841	1,85,223
Catholic Syrian Bank Hostel-190009	1,88,375	34,05,210
Catholic Syrian Bank Director	25,29,638	2,74,306
009604042061195001 CSB Director CA a/c	7,69,395	-
Indian Overseas Bank SB A/c 314901000002424	7,132	6,988
Indian Overseas Bank SB A/c 314901000002425	45,00,033	-
State Bank of India - 31146375688 (E-Grant)	20,40,768	2,98,441
State Bank of India 34147463255	55,212	59,479
State Bank of India - 36441786460	16,000	16,000
State Bank of India - 57001187111 (Director's A/c)	9,78,197	9,14,135
State Bank of India - 57001187213 (Principal's A/c)	2,30,845	83,241
State Bank of India - 67080257692 (Plan Fund)	-	2,57,834
State Bank of India - 67080257885 (University Fund)	-	17,184
State Bank of India Karamana	7,09,712	7,32,127
State Bank of India Poojapura(CISCO)	66,721	64,388

LBS INSTITUTE OF TECHNOLOGY FOR WOMEN

Poojapura, Thiruvanthapuram

Schedules forming part of financial statements as on 31 March 2021

Schedule 4-Cash and Cash Equivalents

Particulars	As at 31 March 2021	As at 31 March 2020
	₹	₹
State Bank of India-1972	-	67,171
Union Bank of India - 947	264	126
Fixed Deposit		
FD 314904000000612(HOSTEL)	10,73,639	10,16,234
FD 40341142100029	41,12,299	-

Schedule 4-Cash and Cash Equivalents (Contd...)

Particulars	As at 31 March 2021	As at 31 March 2020
	₹	₹
Fixed Deposit		
FD 40341202000067	99,99,999	-
FD 40341202000070	99,99,999	-
FD 40341202000073	77,00,000	-
Total	5,21,76,536	1,14,42,966

Schedule 5-General Fund

Particulars	As at 31 March 2021	As at 31 March 2020
	₹	₹
Opening balance	(10,19,78,699)	(4,32,31,698)
Add: Excess of Income over expenditure of hostel (17-18)	-	-
Less: Excess of expenditure over income during the year	(7,00,51,778)	(5,87,47,000)
Closing Balance	(17,20,30,477)	(10,19,78,699)

Schedule 6-Capital reserve

Particulars	As at 31 March 2021	As at 31 March 2020
	₹	₹
Opening Balance	7,44,64,140	8,07,69,366
Add: Transfers during the year	94,93,817	8,70,105
Less: Depreciation written back	75,92,547	71,75,331
Closing Balance	7,63,65,409	7,44,64,140

Schedule 7-Unspent Balance of Grant from Government of Kerala

Particulars	As at 31 March 2021	As at 31 March 2020
	₹	₹
Opening Balance	49,59,880	47,60,354
Add: Amount received during the year	1,67,11,088	44,00,000
Less: Utilised	1,67,11,088	42,00,474
Closing Balance	49,59,880	49,59,880

LBS INSTITUTE OF TECHNOLOGY FOR WOMEN

Poojapura, Thiruvanthapuram

Schedules forming part of financial statements as on 31 March 2021

Schedule 8-Control Account

Particulars	As at 31 March 2021	As at 31 March 2020
	₹	₹
LBS Control A/C -Centre	15,14,50,801	7,24,56,104
LBS Control A/C -103	3,03,20,710	2,94,62,310
LBS Control A/C-104	(1,17,593)	(19,035)
LBS Control A/C-CeDS	28,35,000	28,35,000
Total	18,44,88,918	10,47,34,379

Schedule 9-Refundable Deposits

Particulars	As at 31 March 2021	As at 31 March 2020
	₹	₹
Caution Deposit	1,65,19,221	1,69,16,075
Earnest Money Deposit	5,18,855	5,18,855
Retention Money	4,77,700	4,77,700
Caution Deposit-Hostel	11,20,485	14,73,000
Refundable Deposit	(61,20,000)	(29,95,000)
Total	1,25,16,261	1,63,90,630

Schedule 10- Recoveries Pending Remittance

Particulars	As at 31 March 2021	As at 31 March 2020
	₹	₹
Bank Loan	6,875	25,680
Chilly	6,43,122	6,86,705
CMDRF	1,34,992	1,34,992
CWWF	86,293	86,293
EPF Employee Contribution	9,79,287	-
ESI Employee's Contribution	(8,911)	(8,911)
GIS	1,000	1,000
GPAIS	1,530	-
GPF	81,902	81,902
KASEPF	(5,000)	(5,000)
KBCWWF	496	496
KPEPF	(4,250)	(4,250)
LIC	2,10,735	2,04,104
LITAA	3,15,500	-
Other Recoveries	23,862	23,862
Professional Tax	3,82,600	2,53,850
SLI	(150)	(150)
Staff Club	5,150	5,300
Voluntary Provident Fund	31,000	-
Total	28,86,033	14,85,873

LBS INSTITUTE OF TECHNOLOGY FOR WOMEN

Poojapura, Thiruvanthapuram

Schedules forming part of financial statements as on 31 March 2021

Schedule 11 -Payables

Particulars	As at 31 March 2021	As at 31 March 2020
	₹	₹
Cleaning Charge Payable	-	36,000
Electricity Charges Payable	-	1,54,267
EPF Payable	-	10,06,475
Expense Payable	12,520	12,520
GST Payable	22,135	10,635
Guest Remuneration Payable	500	16,900
Mess Charges Payable-Hostel	2,97,870	2,97,870
Salary Payable	51,57,916	42,30,282
Salary Payable-Hostel	-	1,84,900
Security Charges Payable	70,583	2,23,261
Security Charges Payable -Hostel	-	75,455
TDS Payable	7,00,263	7,28,753
Telephone Charges Payable	-	1,423
Telephone Charges Payable -Hostel	-	832
Total	62,61,787	69,79,573

Schedule 12- Other Liabilities

Particulars	As at 31 March 2021	As at 31 March 2020
	₹	₹
Consultancy Receipts Liability	9,29,899.00	38,167.00
Educational Loan	24,700.00	24,700.00
Education Concession	61,53,055.00	31,62,735.00
Flood Cess	1,083.50	-
KTU	47,01,196.40	28,61,704.80
Scholarship Fund	(4,67,593.00)	(4,67,593.00)
Set Exam Advance	(81,083.00)	(81,083.00)
Bank Overdraft		
Indian Overseas Bank SB A/c 314901000002425	-	176

Schedule 12- Other Liabilities (Contd...)

Particulars	As at 31 March 2021	As at 31 March 2020
	₹	₹
Bank Overdraft		
State Bank of India Poojapura(SCST)	11,499	11,499
Total	1,12,72,557	55,50,307

Schedule 13-Academic Income

Particulars	Year ended 31 March 2021	Year ended 31 March 2020
	₹	₹
Application fee	-	33,000
Athletic Fee	1,59,800	1,48,500
Establishment Fee	4,81,500	4,62,756
Special Fee	13,84,000	4,32,300
Tuition Fee	5,36,29,702	6,32,57,916
Total	5,56,55,002	6,43,34,472

LBS INSTITUTE OF TECHNOLOGY FOR WOMEN

Poojapura, Thiruvanthapuram

Schedules forming part of financial statements as on 31 March 2021

Schedule 14-Other Income

Particulars	Year ended	Year ended
	31 March 2021	31 March 2020
	₹	₹
Exam Conducting Income	2,49,711	-
Fine Collected	3,21,937	39,229
Interest from Fixed Deposit (Hostel)	62,059	60,945
Interest on Savings Bank	4,71,733	3,53,896
Prior period Income	3,09,738	-
Miscellaneous Income	33,568	-
Rent Income	50,000	19,500
Utility Charges	-	(22,393)
Total	14,98,746	4,51,177

Schedule 15-Salaries Wages and Allowance

Particulars	Year ended	Year ended
	31 March 2021	31 March 2020
	₹	₹
Salaries and Wages	7,83,36,794	8,23,84,753
Arrear Salary	1,14,10,174	8,59,309
Gratuity	2,15,49,626	63,45,122
EPF (Employers Contribution)	23,73,533	23,78,736
EPF & EDLI Administration Charges	1,91,500	1,85,776
Stipend to trainee	83,774	36,436
Contract Staff Salary	21,25,366	56,63,112
EL Surrender	51,940	6,62,229
Festival allowance & Bonus	3,23,550	3,43,260
Remuneration to Consultant	62,664	8,17,470
Total	11,65,08,921	9,96,76,203

Schedule 16-Academic Expenses

Particulars	Year ended	Year ended
	31 March 2021	31 March 2020
	₹	₹
Exam Conducting Expenses	2,00,336	7,00,377
Affiliation Fee	50,000	-
Total	2,50,336	7,00,377

Schedule 17-Administrative and General Expense

Particulars	Year ended	Year ended
	31 March 2021	31 March 2020
	₹	₹
Cleaning Charges	3,96,326	4,45,453
Electricity Charges	9,49,310	21,94,116
Fuel & Oil Expenses	4,291	11,250
Security Charges	17,83,456	19,84,566
Student Amenities	7,350	73,500
Office Expenses	46,421	12,686
Seminar Function & College Activities	-	34,830
Telephone & Internet Charges	8,188	9,122
Vehicle Oil & Maintenance	-	4,925

LBS INSTITUTE OF TECHNOLOGY FOR WOMEN

Poojapura, Thiruvanthapuram

Schedules forming part of financial statements as on 31 March 2021

Schedule 17-Administrative and General Expense

Particulars	Year ended 31 March 2021	Year ended 31 March 2020
	₹	₹
Vehicle Insurance	33,801	23,470
Water Charges	2,45,873	4,48,434
Total	34,75,016	52,42,352

Schedule 18-Office Expenses

Particulars	Year ended 31 March 2021	Year ended 31 March 2020
	₹	₹
Bank Charges	5,783	9,050
Consumables and Supplies	4,281	57,653
Coolie and Freight	1,420	9,500
Dailies and Periodicals	28,050	22,570
Hospitality Expense	2,265	-
Medical Reimbursement	67,404	-
Miscellaneous Expenses	22,100	59,724
Postage	1,000	-
Printing and Stationery	3,297	3,26,641
Travelling and Conveyance	19,903	850
Website Maintenance exp	13,857	-
Total	1,69,360	4,85,988

Schedule 19-Hostel Expenses

Particulars	Year ended 31 March 2021	Year ended 31 March 2020
	₹	₹
Audit Fee-Hostel	-	10,000
Cable TV-Hostel	-	6,211
Cleaning Charges-Hostel	17,700	62,438
Education Concession -Hostel	1,39,900	2,11,561
Mess Expenses-Hostel	6,53,137	38,27,434
Newspaper-Hostel	-	10,680
Printing and Stationery-Hostel	-	22,193
Repair & Maintenance-Hostel	82,796	2,26,329
Salaries and Wages-Hostel	5,03,086	20,21,451
Security Charges-Hostel	8,16,607	8,17,247
Telephone & Internet Charges-Hostel	9,402	9,892
Waste Management Charges-Hostel	26,575	22,500
Total	22,49,203	72,47,936