

Lingaya's Lalita Devi Institute of Management & Sciences

A unit of Gadde Charitable Education Trust

Financial Statement

for the financial year ended 31 March 2023

The registered address is:

16A, Central Drive, DLF Chattarpur

Farms, New Delhi, India-110074



DIRECTOR
LINGAYA'S LALITA DEVI INSTITUTE
OF MANAGEMENT & SCIENCES
MANDI ROAD, MANDI
NEW DELHI-110047

Lingaya's Lalita Devi Institute of Management & Sciences

A unit of Gadde Charitable Education Trust

2023 Financial Statement Contents

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DIRECTOR
LINGAYA'S LALITA DEVI INSTITUTE
OF MANAGEMENT & SCIENCES
MANDI ROAD, MANDI
NEW DELHI-110047

Lingaya's Lalita Devi Institute of Management & Sciences
A unit of Gadde Charitable Education Trust
Statement of Financial Position as at 31st March, 2023

Particulars	Note No.	As at 31st March, 2023
Sources of Fund		
(1) Corpus and Other Fund		
(a) Reserves and Surplus	3	9,111,289
(2) Liabilities		
(a) Branch Balance		6,328,136
(b) Long-Term Borrowings	4	61,200
(c) Current Liabilities & Provisions	5	20,318,342
Total		35,818,967
Application of Fund		
(1) Non-Current Assets		
(a) Property, Plant and Equipment	6	32,309,006
(b) Non-Current Investment	7	240,693
(2) Current Assets		
(a) Short-Term Loans and Advances	8	144,300
(b) Cash & Cash Equivalents	9	67,124
(c) Other-Current Assets	10	3,057,843
Total		35,818,967

The notes on pages 5 to 9 are integral part of the financial statements
As per our report of even date

For V V M A & Co.

Chartered Accountants

ICAI Firm Registration No.: 033638N



CA VISHAL VARSHNE

Partner

MRN: 549893

UDIN: 23549893BGXRWY4196 (CONSOLIDATED)

For or on Behalf of

Lingaya's Lalita Devi Institute of Management & Science

Picheswar Gadde

(Chairman)

Sunita Gadde

(Chairman)

Place: New Delhi

Date : 30/09/2023

(Signature)
DIRECTOR
LINGAYA'S LALITA DEVI INSTITUTE
OF MANAGEMENT & SCIENCES
MANDI ROAD, MANDI
NEW DELHI-110047

Lingaya's Lalita Devi Institute of Management & Sciences
A unit of Gadde Charitable Education Trust
Income Statement for the year ended 31st March, 2023

Particulars	Note No.	For the year ended 31st March, 2023
Income:		
Fees from Institution	11	43,458,800
Other Income	12	7,789,126
Total Income		51,247,926
Expenditure:		
Employee Benefit Expense	13	34,435,015
Academic Expenses	14	8,133,380
Finance Costs	15	936,559
Depreciation and Amortization Expense	16	3,402,414
Other Expenses	17	12,571,267
Total Expenses		59,478,634
Surplus/(Deficit) for the year		(8,230,708)

*The notes on pages 5 to 9 are integral part of the financial statements
As per our report of even date*

For V V M A & Co.

Chartered Accountants

ICAI Firm Registration No. 033638N

CA VISHAL VARSHNEY

Partner

MRN: 549893

UDIN: 23549893BGXRWY4196 (CONSOLIDATED)



For or on Behalf of

Lingaya's Lalita Devi Institute of Management & Sciences

Picheswar Gadde
(Chairman)

Sunita Gadde
(Chairman)

Place: New Delhi

Date : 30/09/2023

[Signature]
DIRECTOR
LINGAYA'S LALITA DEVI INSTITUTE
OF MANAGEMENT & SCIENCES
MANDI ROAD, MANDI
NEW DELHI-110047

Notes Forming Integral Part of the Balance Sheet of Lingaya's Lalita Devi Institute of Management & Sciences as at 31st March, 2023

Note : 3 Reserve & Surplus

Particulars	2022-23
Surplus/(Deficit) in Income & Expenditure Account	
Balance brought forward from previous year	17,341,995
Add: Surplus for the period	(8,230,708)
Total	9,111,289

Note : 4 Long Term Borrowings

Particulars	2022-23
Unsecured Loan	
Loan from related party	-
Others	61,200
Total	61,200

Note : 5 Current Liabilities & Provisions

Particulars	2022-23
Deposits	8,163,083
Duties and Taxes	557,888
Expense payable	2,961,851
Salary payable	4,365,251
Sundry creditors	4,270,269
Total	20,318,342



[Signature]
 DIRECTOR
 LINGAYA'S LALITA DEVI INSTITUTE
 OF MANAGEMENT & SCIENCES
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Notes Forming Integral Part of the Balance Sheet of Lingaya's Lalita Devi Institute of Management & Sciences as at 31st March, 2023
Depreciation Schedule-(As per Income Tax Act, 1961)

Note 6 : Property, Plant and Equipment

Particulars	Rate	Opening Balance		Addition		Deletion		Total		Depreciation		Closing Balance	
		As at 1st April 2022	As at 1st April 2021	During 2022-2023	During 2021-2022	During 2022-2023	During 2021-2022	As at 31 March 2023	As at 31 March 2022	During 2022-2023	During 2021-2022	As at 31 March 2023	As at 31 March 2022
Building	10%	14,733,132	-	-	-	-	-	14,733,132	-	1,473,313.20	-	13,259,819	-
Computers and peripherals	40%	602,752	-	1,466,650	-	-	-	2,069,402	-	827,760.80	-	1,241,641	-
Furniture & fixtures	10%	2,407,627	-	78,240	-	-	-	2,485,867	-	248,586.70	-	2,237,280	-
Land	0%	10,738,000	-	-	-	-	-	10,738,000	-	-	-	10,738,000	-
Office Equipment	15%	2,018,160	-	18,500	-	-	-	2,036,660	-	305,499.00	-	1,731,161	-
Vehicles	15%	1,694,637	-	46,000	-	750,000	-	990,637	-	148,595.55	-	842,041	-
Infrastructure Equipment	15%	-	-	2,657,722	-	-	-	2,657,722	-	398,658.30	-	2,259,064	-
Total		32,194,308	-	4,267,112	-	750,000	-	35,711,420	-	3,402,414	-	32,309,006	-



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Note : 7 Non-Current Investment

Particulars	2022-23
Fixed Deposits	240,693
Total	240,693

Note : 8 Short-Term Loans & Advances

Particulars	2022-23
Security Deposit	45,000
Loans & Advances	99,300
Total	144,300

Note : 9 Cash & Cash Equivalents

Particulars	2022-23
Cash-in-Hand	75
Balance with Bank	67,049
Total	67,124

Note : 10 Other Current Assets

Particulars	2022-23
Fee Receivable	3,052,152
TDS/TCS receivables	5,691
Total	3,057,843




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NEW DELHI-110047

Notes Forming Integral Part of the Income & Expenditure statement of Lingaya's Lalita Devi Institute of Management & Sciences as at 31st March, 2023

Note : 11 Fee from Institution

Particulars	2022-23
Donation & Fees from Institution	43,458,800
Total	43,458,800

Note : 12 Other Income

Particulars	2022-23
Interest Income	14,725
Other Receipts	679,023
Transportation Fee	7,095,378
Total	7,789,126

Note : 13 Employee Benefit Expenses

Particulars	2022-23
Salary and Wages	33,973,800
Staff Welfare Expenses	461,215
Total	34,435,015

Note : 14 Academic Expenses

Particulars	2022-23
Admission Ancillary Expenses	574,110
Examination Expenses	119,864
Library Expenses	521,228
Scholarship to Students	543,095
Seminars & Conferences	334,750
Student Welfare Expenses	3,052,663
University Affiliation Fee	2,987,670
Total	8,133,380

Note : 15 Finance Costs

Particulars	2022-23
Bank Charges	385
Interest on Unsecured Loan	936,174
Total	936,559



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Note : 16 Depreciation & Amortization Expenses

Particulars	2022-23
Depreciation during the year	3,402,414
Total	3,402,414

Note : 17 Other Expenses

Particulars	2022-23
Advertisement Expenses	859,680
Donation	12,000
Events, Function & Festival Expenses	7,549
Legal & Professional Charges	1,229,000
Rates, Duties & Taxes	4,672
Security Expenses	2,165,305
Software & Technology Expenses	2,663,720
Travelling & Conveyance Charges	28,000
Transportation Expenses	5,601,340
Total	12,571,267





DIRECTOR
LINGAYA'S LALITA DEVI INSTITUTE
OF MANAGEMENT & SCIENCES
MANDI ROAD, MANDI
NEW DELHI-110047

LINGAYAS LALITA DEVI INSTITUTE OF MANAGEMENT AND SCIENCE

(A unit of Gadde Educational Charitable Trust)

Annual Report
for the financial year ended 31 March, 2022


The Trust's registered office is:
Vill. Mandi, Mandi Road
New Delhi-110047, India


DIRECTOR
LINGAYAS LALITA DEVI INSTITUTE
OF MANAGEMENT & SCIENCES
MANDI ROAD, MANDI
NEW DELHI-110047

LINGAYAS LALITA DEVI INSTITUTE OF MANAGEMENT AND SCIENCE
(A unit of Gadde Educational Charitable Trust)

2022 Annual Report
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DIRECTOR
LINGAYAS LALITA DEVI INSTITUTE
OF MANAGEMENT & SCIENCES
MANDI ROAD, MANDI
NEW DELHI-110047

To,
The Members of,
Lingayas Lalita Devi Institute Of Management And Science (A unit of Gadde Educational Charitable Trust)

Report on the Audit of Financial Statements

Opinion

We have audited the accompanying financial statements of **Lingayas Lalita Devi Institute Of Management And Science (A unit of Gadde Educational Charitable Trust)**, which comprises Balance Sheet as at 31st March 2022, the Income & Expenditure Account 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 and utilization certificates submitted by sub recipients, the aforesaid Financial Statements give a true and fair view in conformity with the accounting principles generally accepted in India. Including the Accounting Standards issued by the Institute of Chartered Accountants of India ('ICAI') of the financial position of the Trust as at 31 March 2022, its financial performance and its cash flows for the year ended on that date.

Basis of Opinion

We conducted our audit of the Financial Statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (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 Trust in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the Financial Statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Financial Statements.

Management's Responsibility for the Financial Statements

The management is responsible for preparation of these Financial Statement that give a true and fair view of the state of affairs, results of operations and cash flows of the Trust in accordance with the accounting principles generally accepted in India, including the Accounting Standards issued by the ICAI. This responsibility includes maintenance of adequate accounting records for safeguarding the application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent and the design, implementation and maintenance of adequate internal control. That were operation effectively for ensuring the accuracy and completeness of 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.

Auditor's Responsibilities for the Audit of the 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 SAs 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.

Branch Office :Bhumi Market,
New Delhi
Iglas Aligarh-202124
M. : 9015336697
Web. : www.vvma.in

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

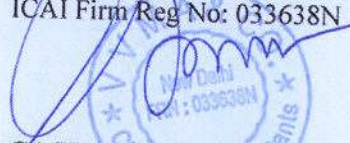
- i) Identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ii) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal control systems.
- iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- iv) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Trust to cease to continue as a going concern.
- v) Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For **V V M A & Co.**
Chartered Accountants
ICAI Firm Reg No: 033638N


CA VISHAL VARSHNEY
Partner
MRN: 549893


DIRECTOR
LINGAYA'S LALITA DEVI INSTITUTE
OF MANAGEMENT & SCIENCES
MANDI ROAD, MANDI
NEW DELHI-110047

Place: New Delhi
Date : 30/09/2022

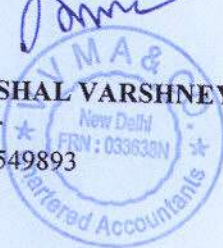
LINGAYAS LALITA DEVI INSTITUTE OF MANAGEMENT AND SCIENCE
(A unit of Gadde Educational Charitable Trust)
Statement of Financial Position as at 31st March, 2022

Particulars	Note No.	As at 31st March, 2022	As at 31st March, 2021
Sources of Fund			
(1) Corpus and Other Fund			
(a) Trust Fund	3	26,004,143	26,899,570
(b) Excess of Income over Expenditure	4	(6,031,779)	(5,908,488)
(2) Liabilities			
(a) Long-Term Borrowings	5	-	4,597,964
(b) Current Liabilities & Provisions	6	17,797,396	13,798,687
Total		37,769,760	39,387,733
Application of Fund			
(1) Non-Current Assets			
(a) Property, Plant and Equipment	9	32,194,308	33,618,091
(2) Current Assets			
(a) Cash and Cash Equivalents	7	796,932	555,081
(b) Other-Current Assets	8	4,778,520	5,214,562
Total		37,769,760	39,387,734

The notes on pages 7 to 13 are integral part of the financial statements
As per our report of even date

For V V M A & Co.
Chartered Accountants
ICAI Firm Registration No.: 033638N

CA VISHAL VARSHNEY
Partner
MRN: 549893



Place: New Delhi
Date : 30/09/2022

For or on Behalf of

LINGAYAS LALITA DEVI INSTITUTE
OF MANAGEMENT AND SCIENCE

Lingayas Lalita Dei Institute of Management & Sciences
Lingayas Lalita Dei Institute of Management & Sciences

Authorized Signatory
Rishi Singh
(Chairman)

Authorized Signatory
Sumita Gaude
(Secretary)

DIRECTOR
LINGAYAS LALITA DEVI INSTITUTE
OF MANAGEMENT & SCIENCES
MANDI ROAD, MANDI
NEW DELHI-110047

LINGAYAS LALITA DEVI INSTITUTE OF MANAGEMENT AND SCIENCE
 (A unit of Gadde Educational Charitable Trust)
Income & Expenditure Account for the year ended 31st March, 2022

Particulars	Note No.	For the year ended 31st March, 2022	For the year ended 31st March, 2021
Income:			
Revenue From Operations	10	54,762,401	56,616,695
Other Income	11	4,640,869	5,367,202
Total Income		59,403,270	61,983,897
Expenditure:			
Academic Expenses	12	2,167,348	3,724,071
Employee Benefit Expense	13	41,537,640	42,454,532
Finance Costs	14	1,072,670	2,486,802
Depreciation and Amortization Expense	15	2,875,754	2,883,170
Other Expenses	16	11,873,149	10,585,693
Total Expenses		59,526,561	62,134,268
Surplus/(Deficit) for the year		(123,291)	(150,371)


The notes on pages 7 to 13 are integral part of the financial statements
 As per our report of even date

For V V M A & Co.
 Chartered Accountants
 ICAI Firm Registration No.: 033638N

For or on Behalf of
 LINGAYAS LALITA DEVI INSTITUTE
 OF MANAGEMENT AND SCIENCE
 Lingayas Lalita Dei Institute of Management & Sciences
 Pooja Gadde
 Authorised Signatory
 (Chairman)
 Sunita Gadde
 Authorised Signatory
 (Secretary)

CA VISHAL VARSHNEY
 Partner
 MRN: 549893


Place: New Delhi
 Date : 30/09/2022


 DIRECTOR
 LINGAYAS LALITA DEVI INSTITUTE
 OF MANAGEMENT & SCIENCES
 MANDI ROAD, MANDI
 NEW DELHI-110047

LINGAYAS LALITA DEVI INSTITUTE OF MANAGEMENT AND SCIENCE

(A unit of Gadde Educational Charitable Trust)

Notes forming part of the financial statement for the year ended March 31, 2022

1 Organization Background

It is established in 2005, Lingaya's Lalita Devi Institute of Management & Sciences (LLDIMS) is a NAAC Re-Accredited Grade "A" institute recognized under 2(f) of UGC. It is affiliated to Guru Gobind Singh Indraprastha University under Govt. of NCT of Delhi.

All amounts are in INR, unless otherwise stated

2 Significant Accounting Policies

(a) Basis of Preparation of Financial Statements:

The financial statements have been prepared on a going concern basis under the historical cost convention, on an accrual basis, in accordance with applicable accounting standards issued by the Institute of Chartered Accountant of India (ICAI) to the extent applicable. The accounting policies have been consistently applied by the organization.

(b) Use of Estimates:

The preparation of financial statements in conformity with Indian generally accepted accounting principles requires the management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognized in the years in which the results are known / materialize.

(c) Cash and Cash Equivalent:

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

(d) Property, Plant and Equipment:

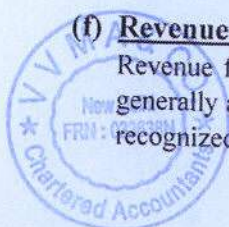
Property, plant and equipment are stated at cost less accumulated depreciation/amortization and accumulated impairment losses, if any. Cost comprises of purchase price and other directly attributable costs of bringing the asset to its working condition for its intended use and includes interest on moneys borrowed for construction/acquisition of fixed assets up to the period the assets are ready for use. Assets which are not ready for their intended use and other capital work-in-progress are carried at cost, comprising direct cost, related incidental expenses.

(e) Depreciation:

Depreciation is charged on the written down (WDV) value method at the rates prescribed by the Income Tax Act, 1961.

(f) Revenue recognition:

Revenue from education in various educational institutes, colleges and universities are recognized as per generally accepted accounting principle (GAAP) that identifies the specific conditions in which revenue is recognized and determines how to account for it.



DEPARTMENT OF INSTITUTE
LINGAYA'S LALITA DEVI INSTITUTE
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(g) Impairment of Assets:

Management periodically assesses using external and internal sources whether there is an indication that an asset may be impaired. Impairment occurs where the carrying value exceeds the present value of future cash flows expected to arise from the continuing use of the asset and its eventual disposal. The impairment loss to be expensed is determined as the excess of the carrying amount over the higher of the asset's net sales price or present value as determined above. An impairment loss is recognized in income and expenditure account. If at the balance sheet date, there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined net of depreciation or amortization, if no impairment loss has been recognized.

(h) Expenditure:

Expenses are recognized in the income statement as and when the provision of services is received.

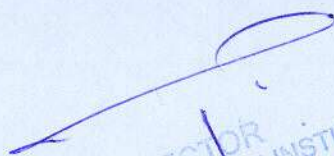
(i) Provisions & Contingencies:

A provision is recognized when there is a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent Liabilities are disclosed in the notes. Contingent assets are not recognized or disclosed in the Financial Statements.

(j) Remuneration of Auditor:

The Committee discussed the provisions relating to the payment of remuneration to the Auditors and felt that this should be subject to decision by shareholders and that the provisions in the existing law provided a suitable framework for the purpose. However, the Committee felt that the basic remuneration to be termed as 'Audit Fee' should be distinguished from reimbursement of expenses. Reimbursement of expenses to Auditors should not form part of remuneration but should be disclosed separately in the Financial Statements along with the Auditor's fees.




DIRECTOR
LINGAYA'S LALITA DEVI INSTITUTE
OF MANAGEMENT & SCIENCES
MANDI ROAD, MANDI
NEW DELHI-110047

Notes Forming Integral Part of the Balance Sheet of Lingayas Lalita Devi Institute Of Management And Science (A unit of Gadde Educational Charitable Trust)) as at 31st March, 2022

Note : 3 Trust Fund

Particulars	2021-22	2020-21
Trust Fund		
Add: Addition During the year	26,899,570	19,924,683
Less: Used During the year	5,685,305	6,974,887
	6,580,732	-
Total	26,004,143	26,899,570

Note : 4 Excess of Income Over Expenditure

Particulars	2021-22	2020-21
Surplus/(Deficit) in Income & Expenditure Account		
Balance brought forward from previous year	(5,908,488)	(5,758,117)
Add: Surplus for the period	(123,291)	(150,371)
Total	(6,031,779)	(5,908,488)

Note : 5 Long-Term Borrowings

Particulars	2021-22	2020-21
Unsecured Loans:		
From Banks & Financial Institutions	-	-
From Others	-	4,597,964
Total	-	4,597,964

Note : 6 Current Liabilities & Provisions

Particulars	2021-22	2020-21
Caution Money		
Other Expense Payable	-	9,234,500
Salary Payable	892,545	817,726
Sundry Creditors	5,692,245	1,846,069
Security Deposits	1,110,517	780,532
Fee Received Advance	9,977,518	282,680
Duties & Taxes	-	747,800
	124,571	89,380
Total	17,797,396	13,798,687



DIRECTOR
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OF MANAGEMENT & SCIENCES
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Note : 7 Cash & Cash Equivalent

Particulars	2021-22	2020-21
Cash-in-Hand		
Cash Balance (As Certified by the Management)	40	262,567
Bank balance		
Balances with Bank (verified with the bank statement)	796,892	292,514
Total	796,932	555,081

Note : 8 Other Current Assets

Particulars	2021-22	2020-21
Fixed Deposits	1,240,693	134,100
Accrued Interest	-	17,685
Security Deposits	45,000	45,000
Advances to Staff	-	106,820
Advances to Vendors	308,000	2,642,908
Fee Receivable	3,184,827	2,268,049
Total	4,778,520	5,214,562




DIRECTOR
LINGAYA'S LALITA DEVI INSTITUTE
OF MANAGEMENT & SCIENCES
MANDI ROAD, MANDI
NEW DELHI-110047

Notes Forming Integral Part of the Balance Sheet of Lingayas Lalita Devi Institute Of Management And Science(A unit of Gadde Educational Charitable Trust) as at 31st March, 2022
Depreciation Schedule-(As per Income Tax Act, 1961)

Note 9 : Property, Plant and Equipment

Particulars	Rate	Opening Balance	Addition		Deletion	Total	Depreciation	Closing Balance
			Before 180 Days	After 180 Days				
Building	10%	16,370,147	-	-	-	16,370,147	1,637,015	14,733,132
Computer	40%	171,578	492,214	255,596	-	919,388	316,636	602,752
Furniture & Fixture	10%	2,588,530	75,000	11,000	-	2,674,530	266,903	2,407,627
Plant & Machinery	15%	1,959,953	-	-	-	1,959,953	293,993	1,665,960
Land	0%	10,738,000	-	-	-	10,738,000	-	10,738,000
Mobile	15%	-	328,000	-	-	328,000	49,200	278,800
Vehicle	15%	1,703,530	290,161	-	-	1,993,691	299,054	1,694,637
Office Equipment	15%	86,353	-	-	-	86,353	12,953	73,400
Total		33,618,091	1,185,375	266,596	-	35,070,062	2,875,754	32,194,308

Notes Forming Integral Part of the Balance Sheet of Lingayas Lalita Devi Institute of Management And Science(A unit of Gadde Educational Charitable Trust) as at 31st March, 2021
Depreciation Schedule-(As per Income Tax Act, 1961)

Particulars	Rate	Opening Balance	Addition		Deletion	Total	Depreciation	Closing Balance
			Before 180 Days	After 180 Days				
Building	10%	18,189,052	-	-	-	18,189,052	1,818,905	16,370,147
Computer	40%	285,964	-	-	-	285,964	114,386	171,578
Furniture & Fixture	10%	2,876,144	-	-	-	2,876,144	287,614	2,588,530
Plant & Machinery	15%	2,305,827	-	-	-	2,305,827	345,874	1,959,953
Land	0%	10,738,000	-	-	-	10,738,000	-	10,738,000
Vehicle	15%	2,004,153	-	-	-	2,004,153	300,623	1,703,530
Office Equipment	15%	85,121	20,000	-	3,000	102,121	15,768	86,353
Total		36,484,261	20,000	-	3,000	36,501,261	2,883,170	33,618,091

Notes Forming Integral Part of the Income & Expenditure statement of Lingayas Lalita Devi Institute Of Management And Science (A unit of Gadde Educational Charitable Trust) as at 31st March, 2022

Note : 10 Revenue From Operation

Particulars	2021-22	2020-21
Fees from Students	54,762,401	56,616,695
Total	54,762,401	56,616,695

Note : 11 Other Income

Particulars	2021-22	2020-21
Transportation Charges	4,334,300	5,301,900
Other Income	306,569	65,302
Total	4,640,869	5,367,202

Note : 12 Academic Expenses

Particulars	2021-22	2020-21
Admission Ancialry Expenes	44,737	31,400
University Affiliation Fee	852,510	1,400,000
Library Expense	451,610	364,846
Seminars & Conferences	370,238	402,431
Examination Expense	253,580	202,460
Scholarship to Students	120,500	190,000
Student Welfare Expenses	74,173	1,132,934
Total	2,167,348	3,724,071

Note : 13 Employee Benefit Expenses

Particulars	2021-22	2020-21
Manpower Cost	41,467,160	41,468,844
Staff Welfare Expenses	70,480	985,688
Total	41,537,640	42,454,532

Note : 14 Finance Cost

Particulars	2021-22	2020-21
Bank Charges/Loan Processing Fee	18,414	14,478
Interest on Unsecured Loan	1,034,256	2,472,324
Total	1,072,670	2,486,802



DIRECTOR
LINGAYA'S INSTITUTE
OF MANAGEMENT AND SCIENCES
MANDI ROAD, NEW DELHI
NEW DELHI-110047

Note : 15 Depreciation and Amortization Expense

Particulars	2021-22	2020-21
Depreciation on Fixed Assets	2,875,754	2,883,170
Total	2,875,754	2,883,170

Note : 16 Other Expenses

Particulars	2021-22	2020-21
Advertisement Expenses	572,865	439,433
Audit Fee	140,000	540,000
Donation Paid	21,500	15,536
Events, Function & Festival Expenses	105,100	-
Duties & Taxes	153,410	172,591
Insurance Expenses	37,153	36,057
Interest on Statutory Dues	24,391	-
Legal & Professional Charges	695,950	457,570
Office Maintenance Expenses	360,190	1,160,062
Medical Expenses	5,215	-
Postage & Courier	15,506	10,421
Power & Fuel Expenses	1,309,755	1,600,744
Printing & Stationery Expenses	320,244	363,289
Publication & Research (Faculty)	-	152,500
Repairs & Maintenance	4,394,542	2,957,349
Security Expenses	1,412,814	-
Software Expenses	232,891	1,294,383
Telephone & Internet Charges	194,484	270,680
Travelling & Conveyance Charges	1,735,536	1,115,078
Vehicle Running & Maintenance Expenses	141,603	-
Total	11,873,149	10,585,693

Note : 17 Related Party Disclosures:

Details of related parties including summary of transactions entered by the institution during the year ended 31st March, 2022 are summarized as below:

Related Party	Relationship
Dr. Picheswar Gadde	Chairman
Sunita Gadde	Secretary

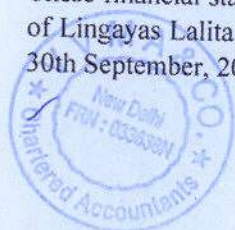
Transactions with related parties during the year- Nil

Note: 18 Events After the Reporting Date:

There were no material events subsequent to 31st March, 2022 that have not been reflected in the financial statements.

Note : 19 Authorization of Financial Statements:

These financial statements were authorized for issue in accordance with the resolution of the board of management of Lingayas Lalita Devi Institute Of Management And Science (A unit of Gadde Educational Charitable Trust) on 30th September, 2022.



DIRECTOR
LINGAYAS LALITA DEVI INSTITUTE
OF MANAGEMENT AND SCIENCES
MANDI ROAD, NEW DELHI
NEW DELHI-110047

**LINGAYAS LALITA DEVI INSTITUTE OF MANAGEMENT
AND SCIENCE**

(A unit of Gadde Educational Charitable Trust)

Annual Report
for the financial year ended 31 March 2021

The Trust's registered office is:
Vill. Mandi, Mandi Road
New Delhi-110047
India


DIRECTOR
LINGAYA'S LALITA DEVI INSTITUTE
OF MANAGEMENT & SCIENCES
MANDI ROAD, MANDI
NEW DELHI-110047

LINGAYAS LALITA DEVI INSTITUTE OF MANAGEMENT AND SCIENCE
(A unit of Gadde Educational Charitable Trust)

2021 Annual Report
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DIRECTOR
LINGAYA'S LALITA DEVI INSTITUTE
OF MANAGEMENT & SCIENCES
MANDI ROAD, MANDI
NEW DELHI-110047

To,
The Members of,
Lingayas Lalita Devi Institute Of Management And Science(A unit of Gadde Educational Charitable Trust)

Report on the Audit of Financial Statements

Opinion

We have audited the accompanying financial statements of **Lingayas Lalita Devi Institute Of Management And Science(A unit of Gadde Educational Charitable Trust)**, which comprises Balance Sheet as at 31st March 2021, the Income & Expenditure Account 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 and utilization certificates submitted by sub recipients, the aforesaid Financial Statements give a true and fair view in conformity with the accounting principles generally accepted in India. Including the Accounting Standards issued by the Institute of Chartered Accountants of India ('ICAI') of the financial position of the Trust as at 31 march 2021, its financial performance and its cash flows for the year ended on that date.

Basis of Opinion

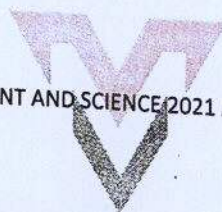
We conducted our audit of the Financial Statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Trust in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the Financial Statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Financial Statements.

Management's Responsibility for the Financial Statements

The management is responsible for preparation of these Financial Statement that give a true and fair view of the state of affairs, results of operations and cash flows of the Trust in accordance with the accounting principles generally accepted in India, including the Accounting Standards issued by the ICAI. This responsibility includes maintenance of adequate accounting records for safeguarding the application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent and the design, implementation and maintenance of adequate internal control. That were operation effectively for ensuring the accuracy and completeness of 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.

Auditor's Responsibilities for the Audit of the 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 SAs 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.



DIRECTOR
LINGAYA'S LALITA DEVI INSTITUTE
OF MANAGEMENT & SCIENCES
MANDI ROAD, MANDI
NEW DELHI-110047

Branch Office :

Laxmi Market,
Near Balaji Vihar, Gendra,
Iglas Aligarh-202124
M. : 9015336697
Web. : www.vvma.in

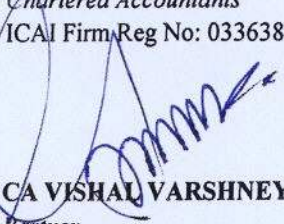
As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- i) Identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ii) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal control systems.
- iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- iv) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Trust to cease to continue as a going concern.
- v) Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For V V M A & Co.
Chartered Accountants
ICAI Firm Reg No: 033638N

CA VISHAL VARSHNEY
Partner
MRN: 549893
UDIN: 22549893ACCDVL8838



Place: New Delhi
Date: 17/12/2021


DIRECTOR
LINGAYA'S LALITA DEVI INSTITUTE
OF MANAGEMENT & SCIENCES
MANDI ROAD, MANDI
NEW DELHI-110047

LINGAYAS LALITA DEVI INSTITUTE OF MANAGEMENT AND SCIENCE

(A unit of Gadde Educational Charitable Trust)

Statement of Financial Position as at 31st March, 2021

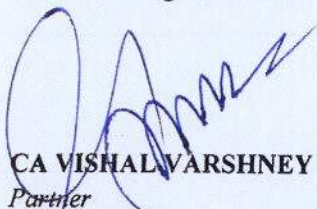
Particulars	Note No.	As at 31st March, 2021
Sources of Fund		
(1) Corpus and Other Fund		
(a) Trust Fund	3	26,899,570
(b) Excess of Income over Expenditure	4	(5,908,487)
(2) Liabilities		
(a) Long-Term Borrowings	5	4,597,964
(b) Current Liabilities & Provisions	6	13,798,687
Total		39,387,734
Application of Fund		
(1) Non-Current Assets		
(a) Property, Plant and Equipment	9	33,618,091
(2) Current Assets		
(a) Cash and Cash Equivalents	7	555,081
(b) Other-Current Assets	8	5,214,562
Total		39,387,734

The notes on pages 7 to 13 are integral part of the financial statements
As per our report of even date

For V V M A & Co.

Chartered Accountants

ICAI Firm Registration No.: 033638N


CA VISHAL VARSHNEY
Partner

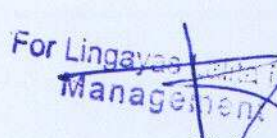

MRN: 549893

UDIN: 22549893ACCDVL8838



For or on Behalf of

LINGAYAS LALITA DEVI INSTITUTE
OF MANAGEMENT AND SCIENCE

 For Lingayas Lalita Devi Institute of Management & Sciences
 For Lingayas Lalita Devi Institute of Management & Sciences
Picheswar Gadde (Chairman) Sunita Gadde (Secretary)
Authorised Signatory Authorised Signatory

Place: New Delhi

Date: 17/12/2021


DIRECTOR
LINGAYA'S LALITA DEVI INSTITUTE
OF MANAGEMENT & SCIENCES
MANDI ROAD, MANDI
NEW DELHI-110047

LINGAYAS LALITA DEVI INSTITUTE OF MANAGEMENT AND SCIENCE
 (A unit of Gadde Educational Charitable Trust)
Income & Expenditure Account for the year ended 31st March, 2021

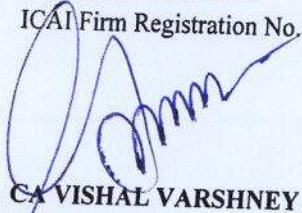
Particulars	Note No.	For the year ended 31st March, 2021
Income:		
Revenue From Operations	10	56,616,695
Other Income	11	5,367,202
Total Income		61,983,897
Expenditure:		
Academic Expenses	12	3,724,071
Employee Benefit Expense	13	42,454,532
Finance Costs	14	2,486,802
Depreciation and Amortization Expense	15	2,883,170
Other Expenses	16	10,585,693
Total Expenses		62,134,268
Surplus/(Deficit) for the year		(150,371)

The notes on pages 7 to 13 are integral part of the financial statements
 As per our report of even date

For V V M A & Co.

Chartered Accountants

ICAI Firm Registration No.: 033638N


CA VISHAL VARSHNEY

Partner

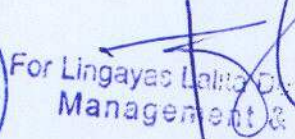
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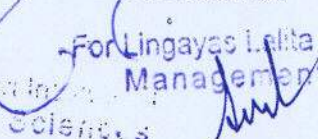
UDIN: 22549893ACCDVL8838



For or on Behalf of

**LINGAYA'S LALITA DEVI INSTITUTE
 OF MANAGEMENT AND SCIENCE**

 For Lingayas Lalita Devi Institute of Management & Sciences
Picheswar Gadde
 (Chairman)
 Authorised Signatory

 For Lingayas Lalita Devi Institute of Management & Sciences
Sunita Gadde
 (Secretary)
 Authorised Signatory

Place: New Delhi

Date : 17/12/2021


DIRECTOR
 LINGAYA'S LALITA DEVI INSTITUTE
 OF MANAGEMENT & SCIENCES
 MANDI ROAD, MANDI
 NEW DELHI-110047

1 Organization Background

It is established in 2005, Lingaya's Lalita Devi Institute of Management & Sciences (LLDIMS) is a NAAC Re-Accredited Grade "A" institute recognized under 2(f) of UGC. It is affiliated to Guru Gobind Singh Indraprastha University under Govt. of NCT of Delhi.

All amounts are in INR, unless otherwise stated

2 Significant Accounting Policies

(a) Basis of Preparation of Financial Statements:

The financial statements have been prepared on a going concern basis under the historical cost convention, on an accrual basis, in accordance with applicable accounting standards issued by the Institute of Chartered Accountant of India (ICAI) to the extent applicable. The accounting policies have been consistently applied by the organization.

(b) Use of Estimates:

The preparation of financial statements in conformity with Indian generally accepted accounting principles requires the management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognized in the years in which the results are known / materialize.

(c) Coronavirus (COVID-19) Impact:

The outbreak of Corona Virus (COVID-19) declared as pandemic globally and in India causing significant disturbance and slowdown of economic activity. The impact of COVID-19 is constantly evolving and, where applicable, is incorporated into the determination of the Company's results of operations and the measurement of its assets and liabilities as on the reporting date.

(d) Cash and Cash Equivalent:

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

(e) Property, Plant and Equipment:

Property, plant and equipment are stated at cost less accumulated depreciation/amortization and accumulated impairment losses, if any. Cost comprises of purchase price and other directly attributable costs of bringing the asset to its working condition for its intended use and includes interest on moneys borrowed for construction/acquisition of fixed assets up to the period the assets are ready for use. Assets which are not ready for their intended use and other capital work-in-progress are carried at cost, comprising direct cost, related incidental expenses.

(f) Depreciation:

Depreciation is charged on the written down (WDV) value method at the rates prescribed by the Income Tax Act, 1961.

LINGAYAS LALITA DEVI INSTITUTE OF MANAGEMENT AND SCIENCE 2021 ANNUAL REPORT
Management & Sciences for Lingayas Lalita Devi Institute of
Management & Sciences

Authorised Signatory

DIRECTOR
LINGAYAS LALITA DEVI INSTITUTE
OF MANAGEMENT & SCIENCES
MANDI ROAD, MANDI
NEW DELHI-110047

(g) Impairment of Assets:

Management periodically assesses using external and internal sources whether there is an indication that an asset may be impaired. Impairment occurs where the carrying value exceeds the present value of future cash flows expected to arise from the continuing use of the asset and its eventual disposal. The impairment loss to be expensed is determined as the excess of the carrying amount over the higher of the asset's net sales price or present value as determined above. An impairment loss is recognized in income and expenditure account. If at the balance sheet date, there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined net of depreciation or amortization, if no impairment loss has been recognized.

(h) Revenue recognition:

Revenue from education in various educational institutes, colleges and universities are recognized as per generally accepted accounting principle (GAAP) that identifies the specific conditions in which revenue is recognized and determines how to account for it.

(i) Expenditure:

Expenses are recognized in the income statement as and when the provision of services is received.

(j) Provisions & Contingencies:

A provision is recognized when there is a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent Liabilities are disclosed in the notes. Contingent assets are not recognized or disclosed in the Financial Statements.

(k) Remuneration of Auditor:

The Committee discussed the provisions relating to the payment of remuneration to the Auditors and felt that this should be subject to decision by shareholders and that the provisions in the existing law provided a suitable framework for the purpose. However, the Committee felt that the basic remuneration to be termed as 'Audit Fee' should be distinguished from reimbursement of expenses. Reimbursement of expenses to Auditors should not form part of remuneration but should be disclosed separately in the Financial Statements along with the Auditor's fees.



For Lingayas Lalita Devi Institute of Management & Sciences
Authorised Signatory

Authorised Signatory

DIRECTOR
LINGAYAS LALITA DEVI INSTITUTE
OF MANAGEMENT & SCIENCES
MANDI ROAD, MANDI
NEW DELHI-110047

Notes Forming Integral Part of the Balance Sheet of Lingayas Lalita Devi Institute Of Management And Science(A unit of Gadde Educational Charitable Trust)) as at 31st March, 2021

Note : 3 Trust Fund

Particulars	2020-21
Trust Fund	19,924,683
Add: Addition During the year	6,974,887
Less: Used During the year	
Total	26,899,570

Note : 4 Excess of Income Over Expenditure

Particulars	2020-21
Surplus/(Deficit) in Income & Expenditure Account	
Balance brought forward from previous year	(5,758,116)
Add: Surplus for the period	(150,371)
Total	(5,908,487)

Note : 5 Long-Term Borrowings

Particulars	2020-21
Unsecured Loans:	
From Banks & Financial Institutions	
From Others	4,597,964
Total	4,597,964

Note : 6 Current Liabilities & Provisions

Particulars	2020-21
Caution Money	9,234,500
Other Expense Payable	817,726
Salary Payable	1,846,069
Sundry Creditors	780,532
Security Deposits	282,680
Fee Received Advance	747,800
Duties & Taxes	89,380
Total	13,798,687



For Lingayas Lalita Devi Institute
 Of Management & Science
 Authorised Signatory

Authorised Signatory
 DIRECTOR
 LINGAYAS LALITA DEVI INSTITUTE
 OF MANAGEMENT & SCIENCES
 MANDI ROAD, MANDI
 NEW DELHI-110047

Note : 7 Cash & Cash Equivalent

Particulars	2020-21
Cash-in-Hand	
Cash Balance (As Certified by the Management)	262,567
Bank Balance	
Balances with Bank (Verified with the Bank Statement)	292,514
Total	555,081

Note : 8 Other Current Assets

Particulars	2020-21
Fixed Deposits	134,100
Accrued Interest	17,685
Security Deposits	45,000
Advances to Staff	106,820
Advances to Vendors	2,642,908
Fee Receivable	2,268,049
Total	5,214,562



For Lingayas Lalita Devi Institute of
Management & Sciences
Authorised Signatory

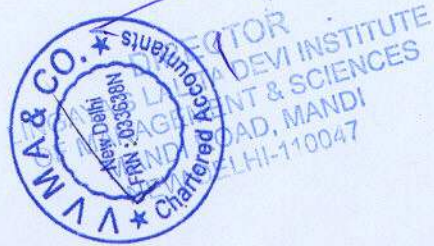
For Lingayas Lalita Devi Institute of
Management & Sciences
Authorised Signatory

DIRECTOR
LINGAYA'S LALITA DEVI INSTITUTE
OF MANAGEMENT & SCIENCES
MANDI ROAD, MANDI
NEW DELHI-110047

Notes Forming Integral Part of the Balance Sheet of Lingayas Lalita Devi Institute of Management And Science(A unit of Gadde Educational Charitable Trust) as at 31st March, 2021
Depreciation Schedule-(As per Income Tax Act, 1961)

Note 9 : Property, Plant and Equipment

Particulars	Rate	Opening Balance	Addition	Deletion	Total	Depreciation	Closing Balance
Building	10%	18,189,052	-	-	18,189,052	1,818,905	16,370,147
Computer	40%	285,964	-	-	285,964	114,386	171,578
Furniture & Fixture	10%	2,876,144	-	-	2,876,144	287,614	2,588,530
Plant & Machinery	15%	2,305,827	-	-	2,305,827	345,874	1,959,953
Land	0%	10,738,000	-	-	10,738,000	-	10,738,000
Vehicle	15%	2,004,153	-	-	2,004,153	300,623	1,703,530
Office Equipment	15%	85,121	20,000	3,000	102,121	15,768	86,353
Total		36,484,261	20,000	3,000	36,501,261	2,883,170	33,618,091



For Lingayas Lalita Devi Institute of Management & Science

Authorised Signatory

Authorised Signatory

Notes Forming Integral Part of the Income & Expenditure statement of Lingayas Lalita Devi Institute Of Management And Science(A unit of Gadde Educational Charitable Trust) as at 31st March, 2021

Note : 10 Revenue From Operation

Particulars	2020-21
Fees from students	56,616,695
Total	56,616,695

Note : 11 Other Income

Particulars	2020-21
Transportation Charges	5,301,900
Other Income	65,302
Total	5,367,202

Note : 12 Academic Expenses

Particulars	2020-21
Admission Ancialry Expenes	31,400
University Affiliation Fee	1,400,000
Library Expense	364,846
Seminars & Conferences	402,431
Examination Expense	202,460
Scholarship to Students	190,000
Student Welfare Expenses	1,132,934
Total	3,724,071

Note : 13 Employee Benefit Expenses

Particulars	2020-21
Manpower Cost	34,670,144
Honorarium Expenses	6,798,700
Staff Welfare Expenses	141,488
Reimbursement to Staff	844,200
Total	42,454,532

Note : 14 Finance Cost

Particulars	2020-21
Bank Charges/Loan Processing Fee	14,478
Interest on Unsecured Loan	2,472,324
Total	2,486,802



For Lingayas Lalita Devi Institute of Management & Sciences

[Signature]
Authorised Signatory

[Signature]
Authorised Signatory

Authorised Signatory

DIRECTOR
LINGAYAS LALITA DEVI INSTITUTE
OF MANAGEMENT & SCIENCES
MANDI ROAD, MANDI
NEW DELHI-110047

Note : 15 Depreciation and Amortization Expense

Particulars	2020-21
Depreciation on Fixed Assets	2,883,170
Total	2,883,170

Note : 16 Other Expenses

Particulars	2020-21
Advertisement Exp.	439,433
Audit Fee	540,000
Donation Paid	15,536
Duties & Taxes	172,591
Insurance Exp.	36,057
Legal & Professional Charges	457,570
News Paper & Periodicals	10,076
Office Maintenance Expenses	1,160,062
Postage & Courier	10,421
Power & Fuel Expenses	1,600,744
Printing & Stationery Expenses	353,213
Publication & Research (Faculty)	152,500
Repairs & Maintenance	2,957,349
Software Expenses	1,294,383
Telephone & Internet Charges	270,680
Travelling & Conveyance Charges	1,115,078
Total	10,585,693

Note : 17 Related Party Disclosures:

Details of related parties including summary of transactions entered by the institution during the year ended 31st March 2021 are summarized as below:

Related Party	Relationship
Dr. Picheswar Gadde	Chairman
Sunita Gadde	Secretary

Transactions with related parties during the year- Nil

Note: 18 Events After the Reporting Date:

There were no material events subsequent to 31st march, 2021 that have not been reflected in the financial statements.

Note : 19 Authorization of Financial Statements:

These financial statements were authorized for issue in accordance with the resolution of the board of management of Lingayas Lalita Devi Institute Of Management And Science(A unit of Gadde Educational Charitable Trust) on 30th November, 2021.



For Lingayas Lalita Devi Institute
Management & Sciences
[Signature]
Authorised Signatory

For Lingayas Lalita Devi Institute
Management & Sciences
[Signature]
Authorised Signatory

INSPECTOR
LINGAYA'S LALITA DEVI INSTITUTE
OF MANAGEMENT & SCIENCES
MANDI ROAD, MANDI
DELHI-110047

Lingayas Lalita Devi Institute of Mgt. & Sc.
(Run by Gadde Charitable Educational Trust)
 Vill. Mandi, Mandi Road, New Delhi-110047

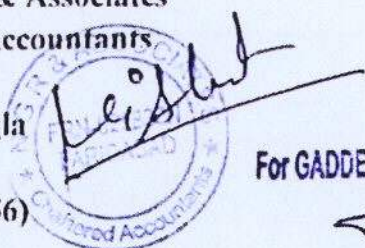
Balance Sheet as at 31st March 2020

Particulars	Note	As at 31.03.2020 Amount (Rs)
Source of Funds		
1. Trust Fund	1	1,99,24,683.00
2. Reserve & Funds	2	(57,58,116.16)
3. Long Term Borrowings	3	4,85,877.16
4. Current Liabilities and Provisions	4	2,73,26,542.00
Total		4,19,78,986.00
Application of Funds		
1. Non Current Assets		
(i) Fixed Assets	5	3,58,39,168.00
2. Current Assets		
(i) Current Assets	6	54,79,434.00
(ii) Cash & Cash Equivalent	7	6,60,384.00
		4,19,78,986.00

"As per Our Audit Report of Even Date Attached"

For N G R & Associates
Chartered Accountants

Nishant Singla
(Partner)
(M.no. 536056)



For Gadde Charitable Educational Trust

Picheswar Gadde
For GADDE CHARITABLE EDUCATIONAL TRUST
(Chairman)
CHAIRMAN

Sunita Gadde
For GADDE CHARITABLE EDUCATIONAL TRUST
(Secretary)
SECRETARY

Date:

Place: New Delhi

DIRECTOR
LINGAYA'S LALITA DEVI INSTITUTE
OF MANAGEMENT & SCIENCES
MANDI ROAD, MANDI
NEW DELHI-110047

Lingayas Lalita Devi Institute of Mgt. & Sc.
 (Run by Gadde Charitable Educational Trust))
 Vill. Mandi, Mandi Road, New Delhi-110047

Income & Expenditure Account for the year ending at 31st March 2020

Particulars	Note	Amount (Rs.)
<u>(A) Income</u>		
Fee From Student	8	6,30,23,186.12
Other Income	9	13,210.00
Total (A)		6,30,36,396.12
<u>(B) Expenditures</u>		
Salary & Staff Welfare Exp.	10	2,07,04,049.00
Student Welfare Exp.	11	16,47,494.00
Academic Expenses	12	1,53,89,415.13
Administrative & Other Exp	13	2,01,39,024.74
Financial Charges	14	28,73,888.41
Depreciation	15	29,75,342.00
Total (B)		6,37,29,213.28
Net Surplus/(Deficit) During the year(A-B)		(6,92,817.16)

For N G R & Associates
Chartered Accountants

Nishant Singla
(Partner)
(M.no. 536056)



For Gadde Educational Charitable Trust

Picheswar Gadde
For GADDE CHARITABLE EDUCATIONAL TRUST
(Chairman)

CHAIRMAN

Sunita Gadde
For GADDE CHARITABLE EDUCATIONAL TRU
(Secretary)
SECRETARY

SECRETARY

Date:

Place: New Delhi

DIRECTOR
LINGAYA'S LALITA DEVI INSTITUTE
OF MANAGEMENT & SCIENCES
MANDI ROAD, MANDI
NEW DELHI-110047

Lingayas Lalita Devi Institute of Mgt. & Sc.
(Run by Gadde Charitable Educational Trust))

Fixed Assets and Depreciation Schedule for the financial year 2019-20

Note-5

Block of assets	Rates	WDV as on 01.04.2019	Addition		Sale/Trf	Balance as on 31.03.2020	Dep. for current year	WDV as on 31.03.2020
			More than 180 days	Less than 180 days				
Building	10%	1,86,10,058.00	16,00,000.00	-	-	2,02,10,058.00	20,21,006.00	1,81,89,052.00
Building WIP		15,00,000.00	-	-	15,00,000.00	-	-	-
Computer	40%	92,636.00	-	-	-	92,636.00	37,054.00	55,582.00
Computer Accessories	15%	1,06,243.00	-	9,196.00	-	1,15,439.00	16,626.00	98,813.00
Furniture & Fixtures	10%	29,73,829.00	-	-	-	29,73,829.00	2,97,383.00	26,76,446.00
Lab Equipments	15%	20,943.00	-	-	-	20,943.00	3,141.00	17,802.00
Land	0%	1,07,38,000.00	-	-	-	1,07,38,000.00	-	1,07,38,000.00
Machinery & Equipments	15%	24,22,730.00	-	-	-	24,22,730.00	3,63,410.00	20,59,320.00
Vehicles	15%	17,42,284.00	-	13,25,463.00	8,26,872.00	22,40,875.00	2,36,722.00	20,04,153.00
Total		3,82,06,723.00	16,00,000.00	13,34,659.00	23,26,872.00	3,88,14,510.00	29,75,342.00	3,58,39,168.00



DIRECTOR
LINGAYA'S LALITA DEVI INSTITUTE
OF MANAGEMENT & SCIENCES
MANDI ROAD, MANDI
NEW DELHI-110047

For GADDE CHARITABLE EDUCATIONAL TRUST
For GADDE CHARITABLE EDUCATIONAL TRUST
For GADDE CHARITABLE EDUCATIONAL TRUST

CHAIRMAN
CHAIRMAN

SECRETARY

Lingayas Lalita Devi Institute of Mgt. & Sc.
Vill. Mandi, Mandi Road, New Delhi-110047

Note-1 Trust Fund

Particulars	As on 31.03.2020
Trust Fund	1,99,24,683.00
	<u>1,99,24,683.00</u>

Note-2 Reserve & Funds

Particulars	As on 31.03.2020
<u>Excess of Expenditure over Income</u>	
Opening Balance	(50,65,299.00)
<u>Add: Surplus for the year</u>	(6,92,817.16)
	<u>(57,58,116.16)</u>

Note -3 Long Term Borrowings

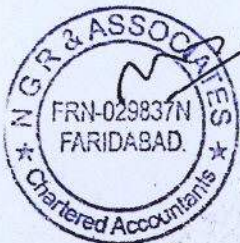
Particulars	As on 31.03.2020
<u>Unsecured Loan</u>	
(From Banks & Financial Institutions)	
Magma Fincorp Ltd.	4,85,877.16
	<u>4,85,877.16</u>

Note-4 Current Liabilities & Provisions

Particulars	As on 31.03.2020
Security Deposits From Faculties	5,07,535.00
Caution Money from Students	86,26,500.00
Fee Received in Advance	78,87,800.00
EPF Payable	1,95,810.00
ESI Payable	25,704.00
Payable to LIC	4,45,726.00
Salary Payable	16,54,650.00
Sundry Creditors	29,57,424.00
TDS Payable	2,62,179.00
Interest Payable on Unsecured Loan	36,19,214.00
University Dues	11,44,000.00
	<u>2,73,26,542.00</u>

DIRECTOR
LINGAYA'S LALITA DEVI INSTITUTE
OF MANAGEMENT & SCIENCES
MANDI ROAD, MANDI
NEW DELHI-110047

For GADE CHARITABLE EDUCATIONAL TRUST For GADE CHARITABLE EDUCATIONAL TRUST



[Signature]
CHAIRMAN

[Signature]
SECRETARY

Lingayas Lalita Devi Institute of Mgt. & Sc.
Vill. Mandi, Mandi Road, New Delhi-110047

Note-6 Current Assets

Particulars	As on 31.03.2020
Fixed Deposits	1,34,100.00
Accrued Interest	17,685.00
Security Deposits	45,000.00
Advances to Staff	1,84,501.00
Advances to Vendors	26,22,908.00
Loans & Advances	-
Fee Receivable	21,45,499.00
TDS Receivable	2,66,714.00
TDS Receivable from NBFCs	63,027.00
Advance given for Land	-
	54,79,434.00

Note-7 Cash & Cash Equivalent

Particulars	As on 31.03.2020
Cash in Hand	4,49,727.57
Balance with Banks	2,10,656.43
	6,60,384.00



For GADDE CHARITABLE EDUCATIONAL TRUST

[Signature]
CHAIRMAN

For GADDE CHARITABLE EDUCATIONAL TRUST

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SECRETARY

[Signature]
DIRECTOR
LINGAYA'S LALITA DEVI INSTITUTE
OF MANAGEMENT & SCIENCES
MANDI ROAD, MANDI
NEW DELHI-110047

Lingayas Lalita Devi Institute of Mgt. & Sc.
Vill. Mandi, Mandi Road, New Delhi-110047

Note-8 Fee From Students

Particulars	For the Year 2019-20
Academic Fee	5,10,90,900.00
Alumani Fee Income	41,33,701.00
Transportation Fee	24,67,227.00
Examination Income	53,31,358.12
Other Fee from Students	<u>6,30,23,186.12</u>

Note-9 Other Income

Particulars	For the Year 2019-20
Interest Income	13,210.00
	<u>13,210.00</u>

Note-10 Salary & Staff Welfare Exp

Particulars	For the Year 2019-20
Salary to Staff	2,01,51,800.00
Employer Contribution to EPF	3,11,754.00
Reimbursement to Staff(Teaching & Non Teaching)	59,200.00
Employer Contribution to ESI	68,435.00
Staff Welfare-General Exp.	1,12,860.00
	<u>2,07,04,049.00</u>



For GADDE CHARITABLE EDUCATIONAL TRUST

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CHAIRMAN

For GADDE CHARITABLE EDUCATIONAL TRUST

[Signature]

SECRETARY

[Signature]
DIRECTOR
LINGAYA'S LALITA DEVI INSTITUTE
OF MANAGEMENT & SCIENCES
MANDI ROAD, MANDI
NEW DELHI-110047

Lingayas Lalita Devi Institute of Mgt. & Sc.
Vill. Mandi, Mandi Road, New Delhi-110047

Note- 11 Student Welfare Exp

Particulars	For the Year 2019-20
Events, Function & Festival Exp.	1388183.00
Medical Expenses	252291.00
Sports Expenses	7020.00
	16,47,494.00

Note- 12 Academic Expenses

Particulars	For the Year 2019-20
Admission Ancialty Expenes	27,678.00
University Affiliation Fee	9,15,004.13
Library Exp.	2,11,063.00
Seminars & Conferences	7,58,837.00
Examination Exp	9,24,743.00
Honorium Expenses	67,62,778.00
Scholarship to Students	2,15,750.00
Transport Exp.	55,73,562.00
	1,53,89,415.13



For GADDE CHARITABLE EDUCATIONAL TRUST,
[Signature]
CHAIRMAN

For GADDE CHARITABLE EDUCATIONAL TRUST
[Signature]
SECRETARY

[Signature]
DIRECTOR
LINGAYA'S LALITA DEVI INSTITUTE
OF MANAGEMENT & SCIENCES
MANDI ROAD, MANDI
NEW DELHI-110047

Lingayas Lalita Devi Institute of Mgt. & Sc.
Vill. Mandi, Mandi Road, New Delhi-110047

Note- 13 Administration & Other Expenses

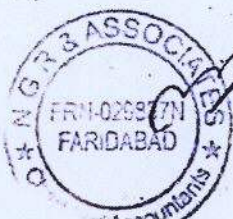
Particulars	For the Year 2019-20
Audit Fee	5,15,500.00
Advertisement Exp.	3,71,350.84
Conveyance Exp.	80,021.00
Festival Celebration Expenses	32,000.00
Horticulture & Housekeeping Exp.	15,05,490.00
Insurance Exp.	1,21,867.00
Publication & Research (Faculty)	95,000.00
Postage & Courier	88,768.00
Software Expenses	1,29,563.00
Rates & Taxes	3,72,022.90
Power & Electricity Exp	25,76,829.89
Printing & Stationery Exp	4,05,722.00
Legal & Professional Charges	2,56,390.00
Repairs & Maintenance	52,86,300.11
News Paper & Periodicals	21,229.00
MCD Property tax	1,12,210.00
Head Office Rent	45,00,000.00
Security Exp	18,89,791.00
Loss to Vehicle Sell	26,872.00
Donation Paid	41,000.00
Interest & Penalty on TDS	30,283.00
Tour & Travelling	4,35,921.00
Telephone & Internet Charges	1,55,514.00
Vehicle Running & Maintt. Exp.	2,60,880.00
Water Expenses	8,28,500.00
	2,01,39,024.74

Note-14 Financial Charges

Particulars	For the Year 2019-20
Bank Charges/Loan Processing Fee	2,023.61
Interest on Unsecured Loan	28,71,864.80
	28,73,888.41

Note-15 Depreciation

Particulars	For the Year 2019-20
Depreciation during the year	29,75,342.00



For GADDE CHARITABLE EDUCATIONAL TRUST

[Handwritten Signature]
CHAIRMAN

For GADDE CHARITABLE EDUCATIONAL TRUST

[Handwritten Signature]
SECRETARY

Lingayas Lalita Devi Institute of Mgt. & Sc.
(Run by Gadde Charitable Educational Trust)
Vill. Mandi, Mandi Road, New Delhi-110047

Balance Sheet as at 31st March 2019

Particulars	Note	As at 31.03.2019 Amount (Rs)
Source of Funds		
1. Trust Fund	1	28,722,931.00
2. Reserve & Funds	2	(5,065,299.00)
3. Long Term Borrowings	3	2,106,000.00
4. Current Liabilities and Provisions	4	20,272,050.00
Total		46,035,682.00
Application of Funds		
1. Non Current Assets		
(i) Fixed Assets	5	38,206,723.00
2. Current Assets		
(i) Current Assets	6	5,505,012.00
(ii) Cash & Cash Equivalent	7	2,323,947.00
		46,035,682.00

"As per Our Audit Report of Even Date Attached"

For Nishant Singla & Associates
Chartered Accountants

Nishant Singla
(Prop.)
(M.no. 536056)

For Gadde Charitable Educational Trust

Picheswar Gadde
(Chairman)

Sunita Gadde
(Secretary)

Date: 10.10.2019
Place: New Delhi

DIRECTOR
LINGAYA'S LALITA DEVI INSTITUTE
OF MANAGEMENT & SCIENCES
MANDI ROAD, MANDI
NEW DELHI-110047

Lingayas Lalita Devi Institute of Mgt. & Sc.
 (Run by Gadde Charitable Educational Trust))
 Vill. Mandi, Mandi Road, New Delhi-110047

Income & Expenditure Account for the year ending at 31st March 2019

Particulars	Note	Amount (Rs.)
(A) Income		
Fee From Student	8	68,760,124.00
Other Income	9	8,328.00
Total (A)		68,768,452.00
(B) Expenditures		
Salary & Staff Welfare Exp.	10	27,208,167.00
Student Welfare Exp.	11	1,299,022.00
Academic Expenses	12	12,188,330.00
Administrative & Other Exp	13	23,923,032.00
Financial Charges	14	3,176,315.00
Depreciation	15	3,104,355.00
Total (B)		70,899,221.00
Net Surplus/(Deficit) During the year(A-B)		(2,130,769.00)

For Nishant Singla & Associates
Chartered Accountants

Nishant Singla
(Prop.)
(M.no. 536056)

Date: 10.10.2019
Place: New Delhi

For Gadde Educational Charitable Trust

Picheswar Gadde
(Chairman)

Sunita Gadde
(Secretary)

DIRECTOR
LINGAYA'S LALITA DEVI INSTITUTE
OF MANAGEMENT & SCIENCES
MANDI ROAD, MANDI
NEW DELHI-110047

Lingayas Lalita Devi Institute of Mgt. & Sc.
Vill. Mandi, Mandi Road, New Delhi-110047

Note-1 Trust Fund

<u>Particulars</u>	<u>As on 31.03.2019</u>
Trust Fund	28,722,931.00
	<u>28,722,931.00</u>

Note-2 Reserve & Funds

<u>Particulars</u>	<u>As on 31.03.2019</u>
<u>Excess of Expenditure over Income</u>	
Opening Balance	(2,934,530.00)
<u>Add:</u> Surplus for the year	(2,130,769.00)
	<u>(5,065,299.00)</u>


Note -3 Long Term Borrowings

<u>Particulars</u>	<u>As on 31.03.2019</u>
<u>Unsecured Loan</u>	
(From Banks & Financial Institutions)	
Tata Capital Financial Services Ltd.	415,357.00
Magma Fincorp Ltd.-I	486,614.00
Magma Fincorp Ltd.-II	1,204,029.00
	<u>2,106,000.00</u>

Note-4 Current Liabilities & Provisions

<u>Particulars</u>	<u>As on 31.03.2019</u>
Security Deposits From Faculties	670,791.00
Caution Money from Students	8,128,022.00
Fee Received in Advance	3,654,300.00
EPF Payable	195,082.00
ESI Payable	35,153.00
Payable to LIC	445,726.00
Salary Payable	1,831,964.00
Sundry Creditors	2,409,971.00
TDS Payable	272,277.00
Interest Payable on Unsecured Loan	2,628,764.00
University Dues	
	<u>20,272,050.00</u>





DIRECTOR
LINGAYA'S LALITA DEVI INSTITUTE
OF MANAGEMENT & SCIENCES
MANDI ROAD, MANDI
NEW DELHI-110047

Lingayas Lalita Devi Institute of Mgt. & Sc.
(Run by Gadde Charitable Educational Trust)

Fixed Assets and Depreciation Schedule for the financial year 2018-19

Note-5

Block of assets	Rates	WDV as on 01.04.2018	Addition		Sale proceeds	Balance as on 31.03.2019	Dep. for current year	WDV as on 31.03.2019
			More than 180 days	Less than 180 days				
Building	10%	20,677,842.00	-	-	-	20,677,842.00	2067784.00	18610058.00
Building WIP	0%	-	-	1,500,000.00	-	1,500,000.00	0.00	1500000.00
Computer	40%	154,394.00	-	-	-	154,394.00	61758.00	92636.00
Computer Accessories	15%	124,992.00	-	-	-	124,992.00	18749.00	106243.00
Furniture & Fixtures	10%	3,304,254.00	-	-	-	3,304,254.00	330425.00	2973829.00
Lab Equipments	15%	24,639.00	-	-	-	24,639.00	3696.00	20943.00
Land	0%	10,738,000.00	-	-	-	10,738,000.00	0.00	10738000.00
Machinery & Equipments	15%	2,772,271.00	78,000.00	-	-	2,850,271.00	427541.00	2422730.00
Vehicles	15%	655,339.00	-	1,281,347.00	-	1,936,686.00	194402.00	1742284.00
Total		38,451,731.00	78,000.00	2,781,347.00	-	41,311,078.00	3,104,355.00	38,206,723.00


DIRECTOR
LINGAYA'S LALITA DEVI INSTITUTE
OF MANAGEMENT & SCIENCES
MANDI ROAD, MANDI
NEW DELHI-110047



Lingayas Lalita Devi Institute of Mgt. & Sc.
Vill. Mandi, Mandi Road, New Delhi-110047

Note-6 Current Assets

Particulars	As on 31.03.2019
Fixed Deposits	134,100.00
Accrued Interest	17,685.00
Security Deposits	45,000.00
Advances to Staff	4,808.00
Advances to Vendors	557,816.00
Loans & Advances	2,000,000.00
Fee Receivable	1,456,960.00
TDS Receivable	22,054.00
TDS Receivable from NBFCs	166,589.00
Advance given for Land	1,100,000.00
	<u>5,505,012.00</u>

Note-7 Cash & Cash Equivalent

Particulars	As on 31.03.2019
Cash in Hand	121,357.00
Balance with Banks	2,202,590.00
	<u>2,323,947.00</u>




DIRECTOR
LINGAYA'S LALITA DEVI INSTITUTE
OF MANAGEMENT & SCIENCES
MANDI ROAD, MANDI
NEW DELHI-110047

Lingayas Lalita Devi Institute of Mgt. & Sc.
Vill. Mandi, Mandi Road, New Delhi-110047

Note-8 Fee From Students

Particulars	For the Year 2018-19
Academic Fee	54,426,700.00
Alumani Fee Income	47,000.00
Transportation Fee	5,507,500.00
Examination Income	3,166,354.00
Other Fee from Students	5,612,570.00
	<u>68,760,124.00</u>

Note-9 Other Income

Particulars	For the Year 2018-19
Interest Income	8,328.00
	<u>8,328.00</u>

Note-10 Salary & Staff Welfare Exp

Particulars	For the Year 2018-19
Salary to Staff	26,641,854.00
Employer Contribution to EPF	272,037.00
Admin Charges EPF	23,251.00
Employer Contribution to ESI	78,808.00
Staff Welfare-General Exp.	192,217.00
	<u>27,208,167.00</u>




DIRECTOR
LINGAYA'S LALITA DEVI INSTITUTE
OF MANAGEMENT & SCIENCES
MANDI ROAD, MANDI
NEW DELHI-110047

Lingayas Lalita Devi Institute of Mgt. & Sc.
Vill. Mandi, Mandi Road, New Delhi-110047

Note- 11 Student Welfare Exp

Particulars	For the Year 2018-19
Events, Function & Festival Exp.	1114420.00
Medical Expenses	6692.00
Other Student Welfare Exp.	177910.00
	<u><u>1,299,022.00</u></u>

Note- 12 Academic Expenses

Particulars	For the Year 2018-19
Admission Ancialry Expenes	562,025.00
University Affiliation Fee	50,000.00
Library Exp.	645,026.00
Seminars & Conferences	1,049,771.00
Examination Exp	1,396,741.00
Honorium Expenses	2,470,167.00
Scholarship to Students	65,500.00
Transport Exp.	5,949,100.00
	<u><u>12,188,330.00</u></u>




DIRECTOR
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Lingayas Lalita Devi Institute of Mgt. & Sc.
Vill. Mandi, Mandi Road, New Delhi-110047

Note- 13 Administration & Other Expenses

Particulars	For the Year 2018-19
Audit Fee	120,000.00
Advertisement Exp.	50,983.00
Conveyance Exp.	291,911.00
Festival Celebration Expenses	349,250.00
Horticulture & Housekeeping Exp.	1,406,389.00
Insurance Exp.	20,297.00
University Inspection & Audit Exp.	86,000.00
Postage & Courier	52,826.00
General Expenses	52,500.00
GST Exp	425,567.00
Power & Electricity Exp	1,737,930.00
Printing & Stationery Exp	433,522.00
Legal & Professional Charges	49,000.00
Repairs & Maintenance	4,791,462.00
News Paper & Periodicals	22,190.00
MCD Property tax	118,444.00
Head Office Rent	9,600,000.00
Security Exp	1,925,022.00
Assets W/off	382,488.00
Interest & Penalty on TDS	16,066.00
Tour & Travelling	1,076,750.00
Telephone & Internet Charges	137,168.00
Vehicle Running & Maintt. Exp.	83,767.00
Water Expenses	693,500.00
	23,923,032.00


Note-14 Financial Charges

Particulars	For the Year 2018-19
Bank Charges/Loan Processing Fee	
Interest on Unsecured Loan	3,176,315.00
	3,176,315.00

Note-15 Depreciation

Particulars	For the Year 2018-19
Depreciation during the year	3,104,355.00
	3,104,355.00




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