

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



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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	-



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

