



**DAYANANDA SAGAR COLLEGE OF
ARTS SCIENCE & COMMERCE**

Affiliated to Bangalore University



Shavige Malleshwara Hills, Kumaraswamy Layout, Bangalore, Karnataka, India, Pin Code: 560111

Phone: +91 8042161762 / 26661104 Fax: 26660789,

Website: <https://dscasc.edu.in/>

**AUDITED
INCOME AND EXPENDITURE
STATEMENTS**

FY 2022-23

Dayananda Sagar College of Arts , Science and Commerce (Unaided)

Balance Sheet as at : 31st March 2023

(Figures in Rs)			
Particulars	Note.No	As at 31st March 2023	As at 31st March 2022
1	2	3	4
I. CAPITAL FUND AND LIABILITIES			
(1) Reserves and Surplus			
(a) General Fund	1	1,18,29,11,638	1,07,02,07,686
(2) Current Liabilities			
(a) Payables	2	43,98,707	54,78,836
(b) Other Current Liabilities	3	2,49,64,429	1,15,83,814
(c) Short - Term Provisions	4	-	-
TOTAL		1,21,22,74,774	1,08,72,70,336
II. ASSETS			
(1) Non - Current Assets			
(a) Fixed Assets			
- Tangible Assets	6	1,43,76,400	78,85,737
(b) Other Non - Current Assets	7	50,000	50,000
(2) Current Assets			
(a) Cash and Cash Equivalents	8	39,31,837	66,34,716
(b) Short Term Loans and Advances	9	8,90,01,906	7,22,91,731
(3) Branch / Division	5	1,10,49,14,532	1,00,04,08,152
TOTAL		1,21,22,74,774	1,08,72,70,336
		0	0

for Mahatma Gandhi Vidya Peetha Trust

As per our report of even date
for B.P.Rao & Co.,
Chartered Accountants
Firm Reg No - 003116S

(Trustee)
Place: Bengaluru
Date: 30/10/2023

(Trustee)

(B. Harish Rao)
Partner
M.No - 029500

Principal,
Dayananda Sagar College of Arts,
Science & Commerce
K.S. Layout, Bangalore - 560 078.

Dayananda Sagar College of Arts , Science and Commerce (Unaided)
Income and Expenditure Statement for the year ended : 31st March 2023

(Figures in Rs)

	Particulars	Note. No	Year Ended 31st March 2023	Year Ended 31st March 2022
	<u>Income</u>			
I.	Course / Tuition Fees	10	19,54,33,057	15,95,60,911
II.	Other Income	11	94,93,066	77,64,493
III.	<u>Total Income (I + II)</u>		20,49,26,123	16,73,25,404
	<u>Expenses</u>			
	- Building Maintenance - Shared		45,00,000	53,00,000
	- Employee Benefits Expense	12	5,03,42,544	3,95,93,040
	- Depreciation and Amortization	6	30,62,361	11,72,900
	- Other Expenses	13	3,43,17,266	2,30,10,093
IV.	<u>Total Expenses</u>		9,22,22,171	6,90,76,032
V.	<u>Excess (Deficit) for the period (III - IV)</u>		11,27,03,952	9,82,49,371

for Mahatma Gandhi Vidya Peetha Trust

As per our report of even date
for B.P.Rao & Co.,
Chartered Accountants
Firm Reg.No - 003116S

(Signature)
(Trustee)
Place: Bengaluru
Date: 30/10/2023

(Signature)
(Trustee)

(Signature)
(B. Harish Rao)
Partner
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Dayananda Sagar College of Arts,
Science & Commerce
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Dayananda Sagar College of Arts , Science and Commerce (Unaided)

Note: 1

Reserves and Surplus

(Figures in Rs)

Particulars	As at 31st March 2023	As at 31st March 2022
General Reserve		
Opening Balance	1,07,02,07,686	97,19,58,315
Add: Excess of Income over Expenditure	11,27,03,952	9,82,49,371
Less: Utilised/ transferred during the year	-	-
Closing Balance	1,18,29,11,638	1,07,02,07,686
Total	1,18,29,11,638	1,07,02,07,686

Note: 2

Payables

(Figures in Rs)

Particulars	As at 31st March 2023	As at 31st March 2022
Total outstanding due to Others (Annexure - I)	43,98,707	54,78,836
Total	43,98,707	54,78,836

Note: 3

Other current liabilities

(Figures in Rs)

Particulars	As at 31st March 2023	As at 31st March 2022
Amounts Payable: Relating to Expense		
Employee benefits (Annexure - IV)	52,99,002	38,72,045
Duties & Taxes	-	2,47,338
Faculty Development Programme Payable	1,43,422	73,250
Amounts Payable: Not relating to Expense		
Admission Cancellation	36,96,289	1,95,373
College Deposit (Annexure - II)	-	5,16,000
Library Deposit (Annexure - III)	34,02,000	28,40,000
Advance Fees	66,11,245	4,40,397
Exam Fees	-	31,100
Project Guidance Fee	12,27,065	12,58,020
Scholarship	7,73,987	9,25,029
Red Cross Fees	7,39,100	6,47,050
Excess fee	2,31,006	2,91,993
DSI Scholarship Payable	23,85,000	55,000
Educational Loan	3,06,980	2,73,561
Exam Remuneration	59,333	1,17,658
Total	2,49,64,429	1,15,83,814



Dayananda Sagar College of Arts , Science and Commerce (Unaided)

Note: 4

Short term provisions

(Figures in Rs)

Particulars	As at 31st March 2023	As at 31st March 2022
	-	
Total	-	-

Note: 5

Branch / Division

(Figures in Rs)

Particulars	As at 31st March 2023	As at 31st March 2022
Dayananda Sagar Business Academy	3,79,659	3,79,659
DSCBS	67,25,632	63,90,378
DSPU	(2,206)	(2,206)
D S C Dental Science	8,160	8,160
DSC Pharmacy	6,628	6,628
D S C Physiotherapy	3,000	3,000
D S C Science, Arts & Commerce	8,37,119	86,219
D.S.I. Technology	82,770	82,770
MGVP TRUST	1,18,44,22,068	1,07,57,18,894
DSATM 3240 A/C	(12,500)	(12,500)
DSC Biological Science	(2,52,44,410)	(2,52,44,410)
DSC Engineering	(59,26,459)	(59,12,711)
DSCIL	(5,63,47,830)	(5,10,78,730)
D S C Nursing	(17,000)	(17,000)
Total	1,10,49,14,632	1,00,04,08,152



Dayananda Sagar College of Arts, Science and Commerce (Unaided)
Notes forming part of accounts as at March 31, 2023

Note: 6
Fixed Assets

(Figures in Rs)

Sl. No.	Nature of the Asset	Gross Block					Depreciation Block					Net Block	
		As at April 01, 2022	Addition > 180 Days	Addition < 180 Days	Disposals during the year	As at March 31, 2023	Rate of Depr.	On Opening Balance	Addition > 180 Days	Addition < 180 Days	As at March 31, 2023	As at March 31, 2022	
A	Tangible												
1	Furniture & Fixtures	38,08,934	2,33,490	4,00,409	-	45,32,833	0.10	3,89,893	23,349	20,020	4,33,253	40,99,570	38,08,934
2	Computers	12,68,777	-	70,82,266	-	83,51,043	0.40	5,07,511	-	14,16,453	19,23,964	64,27,079	12,68,777
3	Library Books	1,56,170	1,03,063	6,56,174	-	9,15,407	0.40	62,400	41,225	1,31,235	2,34,928	6,80,479	1,56,170
4	Equipments	25,01,856	68,080	10,09,542	-	36,39,478	0.15	3,84,278	10,212	75,716	4,70,206	31,69,272	25,01,856
	Total	78,85,737	4,04,633	91,48,391	-	1,74,38,760		13,44,151	74,786	16,43,424	30,62,361	1,43,76,400	78,85,737
	Previous year	47,85,596	4,96,780	37,78,281	-	90,58,637		6,81,555	49,676	4,41,667	11,72,900	78,85,737	47,85,596

Dayananda Sagar College of Arts , Science and Commerce (Unaided)

Note: 7

Other Non Current Assets

(Figures in Rs)

Particulars	As at 31st March 2023	As at 31st March 2022
Deposit -IIM(Library)	25,000	25,000
EDI & Nodal Centre	25,000	25,000
Total	50,000	50,000

Note: 8

Cash and cash equivalents

(Figures in Rs)

Particulars	As at 31st March 2023	As at 31st March 2022
Bank of Baroda 7476(Vijaya Bank 14988)	39,31,837	66,34,716
Total	39,31,837	66,34,716

Note: 9

Short-term loans and advances

(Figures in Rs)

Particulars	As at 31st March 2023	As at 31st March 2022
Tuition Fee Receivable	8,60,18,784	7,17,58,493
Dr. Venkatesh B R	53,320	5,079
Nagaraj shenoy	4,519	13,754
Adv Suneetha V	13,269	16,694
Mahalakshmi V	24,000	-
Savita Trivedi	-	3,546
Adv Hemanth Uppalla	1,35,872	92,555
Adv Sanjay H R	1,126	-
Advances To Creditors(ANNEXURE VI)	26,32,593	4,01,610
MGVP DSI A/C 3363	1,18,433	-
Total	8,90,01,906	7,22,91,731



Dayananda Sagar College of Arts , Science and Commerce (Unaided)

Note: 10

Revenue from operations

(Figures in Rs)

Particulars	As at 31st March 2023	As at 31st March 2022
Tuition Fees (Annexure - V)	19,04,62,013	15,88,69,955
Arrears In Tution Fees	49,71,044	6,90,956
Total	19,54,33,057	15,95,60,911

Note: 11

Other Income

(Figures in Rs)

Particulars	As at 31st March 2023	As at 31st March 2022
Recoveries (Fine)	16,84,598	21,67,668
Discontinued student	9,14,260	5,64,740
Interest on Savings Bank Account	2,06,178	2,58,696
Provisional Degree Certificate	1,12,500	96,300
Seminar Workshop	5,22,250	46,444
ID Card Fees - MBA, MCA, BCA, BSc & MSc	3,700	3,800
Mediclaime Insurance(I)	10,38,480	8,88,845
Unclaimed Deposits (Old)	7,76,000	9,34,000
Uniform fee(I)	34,76,000	28,04,000
Miscellaneous Income	7,59,100	-
Total	94,93,066	77,64,493

Note: 12

Employee Benefit Expense

(Figures in Rs)

Particulars	As at 31st March 2023	As at 31st March 2022
Salary-Management & Information	4,86,27,797	3,78,60,029
ESI-Employer's Contribution	2,781	7,054
PF Administrative Charges	17,672	20,328
Conveyance	10,064	7,148
PF Employers	2,12,043	2,43,965
Labour Welfare Fund-Employer's Contribution	3,120	2,920
Gratuity	14,69,067	14,51,596
Total	5,03,42,544	3,95,93,040



Dayananda Sagar College of Arts , Science and Commerce (Unaided)

Note: 13

Other Expenses

(Figures in Rs)

Particulars	As at 31st March 2023	As at 31st March 2022
Admission & Registration	54,60,454	42,88,375
Advertisement & Publicity	5,91,449	11,75,686
Affiliation & Registration	17,73,000	22,32,999
Bank Charges	54,027	39,707
Consultancy Charges	82,82,501	80,88,424
Journals & subscriptions	5,50,176	4,94,080
Printing & Stationery	6,81,155	4,37,641
Medical Premium	9,96,734	9,07,290
Exam expenses	1,88,945	1,18,633
Internet & SIS Expenses	7,44,524	4,57,935
Seminar & Workshop Expenses	13,96,813	4,22,842
Lab Consumables	34,644	3,03,922
Newspapers & Periodicals	54,878	1,44,893
Membership & Subscription	1,41,540	5,86,200
R & M - Equipment	9,316	58,333
DSI Scholarship	37,45,000	10,65,000
DSI Faculty Reward	3,04,000	1,65,000
Office Expenses	1,92,496	1,30,058
Refundable Deposits Expenses	3,000	12,000
Round Off	0	1
Annual fees	2,500	2,500
Written off	-103.00	-46,716.00
Library Books	-	3,88,380
Uniforms	34,09,325	13,22,293
Faculty Development Programme	2,94,097	2,14,617
Inspection charges	38,341	-
Training and Development	44,31,491	-
IQAC Cell Activity	91,013	-
Events & Programmes	5,85,288	-
Software renewal	2,60,662	-
Total	3,43,17,266	2,30,10,093



Dayananda Sagar College of Arts , Science and Commerce (Unaided)

Annexure - I

Sundry Creditors

(Figures in Rs)

Particulars	As at 31st March 2023	As at 31st March 2022
Balaji Printers	-	672
Ambika.K.C	17,100	26,100
Amshupali V	-	3,600
Keerthi Arvind	18,900	13,500
Laxmi Sheela N	13,500	27,900
Premkumar.S	14,400	5,400
RV Cheluvamurthy	9,271	8,269
Shobha Girish	-	6,300
Swathi V Hebbar	-	10,800
Msquare Innotech Solutions Privated Limited	-	476
Sindhushree M.S	-	6,300
V Terminex Pest Control	-	7,020
Sree Veena M R	-	22,500
Ramya K S	4,060	5,400
Finance Officer Bangalore University	18,48,900	42,85,419
Webster Aju R	-	4,500
Tausif K M	9,450	9,000
Swathi.S	-	3,600
Sheeba	-	15,300
Smart Skillz	-	4,500
Mission Catalyst	-	5,400
MONICA N	-	13,500
NICT Computer Education Pvt Ltd	2,287	2,287
Ravindranath G K	-	9,000
Divya V	-	11,700
Edgtal Academy LLP	-	5,400
Eshamout Technologies	13,65,850	3,18,305
Essveer Recruittech	-	4,500
Borugadda Deepshik Sekhar	-	4,500
Amthul Hai	25,200	8,100
ACM Trading India Private Limited	-	1,80,711
AIMA	-	2,65,500
Book Paradise	37,861	77,183
Alfa Agencies	-	23,735
Poomima H T	-	28,800
R.R.Consultancy	-	23,959
Vinatha B R	4,050	15,300
Sri Rashmi .C.N	-	14,400
A4 Replications	643	-
Chethan Graphics	2,220	-
Class Technology	6,254	-
DIGIINNOVATIONS INDIA PVT LTD.,	80,171	-
Focus Print Enterprises	150	-
FURNITURE GALLERY	31,152	-
Infynix Data Services Pvt Ltd	1,61,929	-
ISIT Office Space Solutions	64,288	-
M V Chirag Gowda (Event Doctors)	2,600	-
N Klens	8,843	-
Panchanmukhi Art Process	150	-
Pradeep Kumar J	3,750	-
Sapna Book House Pvt Ltd	30,583	-
Shri Krishna Enterprises	1,593	-
Smitha Girish	27,000	-
Success Edge Academy	3,00,000	-
The BlacBook	2,26,800	-
Laxmi S N	9,900	-
SK Publishers	69,862	-
Total	43,98,707	54,78,836



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Annexure - II
College Deposit

(Figures in Rs)

Particulars	As at 31st March 2023	As at 31st March 2022
College Deposit BA(JOUR) 2014-15	-	40,000
College Deposit BBM 2014-15	-	2,98,000
College Deposit BCA 2014-15	-	90,000
College Deposit Bsc Cs 2014-15	-	5,000
College Deposit MBA(BU) 2014-15	-	48,000
College Deposit MCA(BU) 2014-15	-	8,000
College Deposit Mcom 2014-15	-	28,000
Total	-	5,16,000

Annexure - III
Library Deposit

(Figures in Rs)

Particulars	As at 31st March 2023	As at 31st March 2022
Library Deposit BA Jour 2014-15	-	20,000
Library Deposit BBA 2016-17	1,000	1,000
Library Deposit BBA 2019-2020	11,000	11,000
Library Deposit BBA 2020-2021	4,82,000	4,85,000
Library Deposit BBA 2021-2022	2,91,000	2,86,000
Library Deposit BBA 2022-2023	1,52,000	-
Library Deposit BBM 2014-15 BATCH	-	1,50,000
Library Deposit BCA 2014-15	-	45,000
Library Deposit BCA 2018-2019	3,000	3,000
Library Deposit BCA 2019-2020	16,000	16,000
Library Deposit BCA 2020-2021	3,12,000	3,27,000
Library Deposit BCA 2021-22	3,31,000	3,35,000
Library Deposit BCA 2022-2023	1,15,000	-
Library Deposit BCom 2016-17	1,000	1,000
Library Deposit BCom 2017-18	1,000	1,000
Library Deposit BCOM 2019-2020	27,000	27,000
Library Deposit BCOM 2021-2022	1,90,000	1,86,000
Library Deposit BCOM 2022-2023	2,97,000	-
Library Deposit Bsc Cs 2014-15	-	3,000
Library Deposit MBA 2021-2022	1,77,000	1,72,000
Library Deposit MBA 2022-2023	1,52,000	-
Library Deposit MBA(BU) 2014-15	-	24,000
Library Deposit MBA(BU) 2015-16	15,000	15,000
Library Deposit MBA(BU) 2016-17	4,000	4,000
Library Deposit MBA(BU) 2017-18	25,000	25,000
Library Deposit MBA(BU) 2018-2019	12,000	12,000
Library Deposit MBA 2019-2020	24,000	24,000
LIBRARY DEPOSIT MBA (BU) 2020-21	3,45,000	3,45,000
Library Deposit MCA 2022-2023	55,000	-
Library Deposit MCA(BU) 2014-15	-	4,000
Library Deposit MCA(BU) 2015-16	7,000	7,000
Library Deposit MCA(BU) 2016-17	2,000	2,000
Library Deposit MCA(BU) 2017-18	7,000	9,000
Library Deposit MCA 2nd Year Lateral 2016-2017	1,000	1,000
Library Deposit MCA (BU) 2018-2019	2,000	7,000
Library Deposit MCA 2019-2020	25,000	28,000
LIBRARY DEPOSIT MCA(BU) 2020-21	1,57,000	1,57,000
Library Deposit M.Com 2014-15	-	14,000
Library Deposit MCOM 2019-2020	9,000	9,000
Library Deposit MCOM 2021-2022	23,000	23,000
Library Deposit Mcom 2022-2023	43,000	-
Library Deposit MCOM (BU) 2018-2019	1,000	1,000
Library Deposit Staff 2005-06	4,000	4,000
Library Deposit Staff 2006-07	4,000	4,000
Library Deposit Staff 2007-08	1,000	1,000
Library Deposit Staff 2008-09	13,000	13,000
Library Deposit Staff 2009-10	4,000	5,000
Library Deposit Staff 2010-11	8,000	8,000
Library Deposit Staff 2011-12	7,000	7,000
Library Deposit Staff 2012-13	4,000	4,000
Library Deposit Staff 2013-14	3,000	3,000
Library Deposit Staff 2014-15	3,000	3,000
Library Deposit Staff 2015-16	1,000	1,000
Library Deposit Staff 2017-18	3,000	3,000
Library Deposit Staff 2018-2019	1,000	1,000
Library Deposit Staff 2019-2020	3,000	3,000
Library Deposit Staff 2022-2023	2,000	-
Library Dep-Staff	3,000	-
Total	34,02,000	28,40,000



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Dayananda Sagar College of Arts , Science and Commerce (Unaided)

Annexure - IV

Provision for Employee Benefits

(Figures in Rs)

Particulars	As at 31st March 2023	As at 31st March 2022
ESI-Employee's Contribution	63	64
ESI-Employer's Contribution	273	278
P.F - Administrative Charges Payable	1,584	1,586
P.F Employees Payable	19,006	19,026
P.F Employers Payable	19,006	19,026
Professional Tax Payable	17,400	14,200
Salary Payable	50,74,420	34,84,165
TDS - Salary Payable	1,67,250	1,33,700
Total	62,99,002	36,72,045

Annexure - V

Tuition Fees

(Figures in Rs)

Particulars	As at 31st March 2023	As at 31st March 2022
BCA-I Year Fees	1,30,90,000	1,17,80,000
BCA II Year Fees	1,13,70,000	99,80,275
B C A III Yr Fees	99,46,875	1,05,68,750
M.B.A I Year Fees	3,09,75,800	2,92,80,250
MBA II Year Fee	2,91,26,800	2,88,50,000
MCA III Yr Fee	-	21,50,000
MCA - I Year Fees	76,38,900	61,84,000
MCA II Year Fee	65,50,000	61,25,000
Mcom 1st Year Fees	19,10,250	6,36,750
Mcom 2nd Year Fees	8,84,374	10,24,040
BBA 1st Year Fees	2,20,46,150	1,48,61,000
BBA 2nd Year Fees	1,39,80,000	79,80,000
BBA 3rd Year Fees	73,20,000	1,17,22,050
BCOM 1st Year Fees	1,65,07,308	99,15,548
BCOM 2nd Year Fees	1,15,59,205	78,12,292
BCOM 3rd Year Fees	75,56,351	-
Total	19,04,62,013	15,88,69,955

**Dayananda Sagar College of Management & Information Technology
(Unit of DSCASC)**

Annexure - VI

ADVANCES TO CREDITORS

(Figures in Rs)

Particulars	As at 31st March 2023	As at 31st March 2022
Santosh Agencies	39,000	39,000
SLV Interior & Furnitures	1,207	1,207
VSP NETWORK SOLUTIONS	7,18,618	1,85,009
Devi International	1,76,020	1,76,020
Alfa Agencies	1,30,996	-
Tech Vistar IT Solutions Pvt Ltd	14,98,822	-
Gurunath R	58,490	-
Prajwal Graphics	9,440	-
Way 2 Mint Services	-	374
Total	26,32,593	4,01,610



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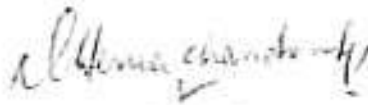
Dayananda Sagar College of Arts , Science and Commerce (Aided)
Balance Sheet as at : 31st March 2023

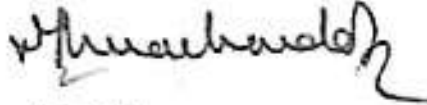
(Figures in Rs)

Particulars	Note.No	As at 31st March 2023	As at 31st March 2022
1	2	3	4
<u>I. CAPITAL FUND AND LIABILITIES</u>			
(1) Reserves and Surplus			
(a) General Fund	1	1,75,96,908	1,62,80,565
(2) Current Liabilities			
(a) Payables	2	69,674	8,75,000
(b) Other Current Liabilities	3	3,26,638	3,60,815
(3) Branch / Division	4	8,37,272	75,692
TOTAL		1,88,30,490	1,73,72,072
<u>II. ASSETS</u>			
(1) Non - Current Assets			
(a) Fixed Assets	5		
- Tangible Assets		6,26,753	4,27,377
(2) Current Assets			
(a) Cash and Cash Equivalents	6	1,82,02,797	1,69,20,835
(b) Other Current Assets	7	940	23,860
TOTAL		1,88,30,490	1,73,72,072
		(0)	(0)

for Mahatma Gandhi Vidya Peetha Trust

As per our report of even date
for B.P.Rao & Co.,
Chartered Accountants
Firm Reg.No - 003116S


(Trustee)


(Trustee)


(B. Harish Rao)
Partner
M.No - 029500

Place: Bengaluru
Date: 30/10/23


Principal,
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Dayananda Sagar College of Arts , Science and Commerce (Aided)

Income and Expenditure Statement for the year ended : 31st March 2023

(Figures in Rs)

	Particulars	Note.No	As at 31st March 2023	As at 31st March 2022
	<u>Incomes</u>			
I.	Course \ Tuition Fees	8	15,55,680	20,96,570
II.	Other Income	9	3,91,644	3,45,552
III.	Salary Grants	9	30,18,783	32,18,031
IV.	<u>Total Income (I + II)</u>		<u>49,66,007</u>	<u>56,60,153</u>
	<u>Expenses</u>			
	- Employee Benefits Expense	10	30,05,906	38,65,600
	- Depreciation and Amortization	5	75,290	74,591
	- Other Expenses	11	5,48,470	14,94,955
V.	<u>Total Expenses</u>		<u>36,29,666</u>	<u>54,35,147</u>
VI.	<u>Excess (Deficit) for the period (III - IV)</u>		<u>13,36,341</u>	<u>2,25,006</u>

for Mahatma Gandhi Vidya Peetha Trust

As per our report of even date
for B.P.Rao & Co.,
Chartered Accountants
Firm Reg.No - 003116S

(Trustee)
Place: Bengaluru
Date: 30/10/2023

(Trustee)

(B.Harish Rao)
Partner
M.No - 029500

Principal,
Dayananda Sagar College of Arts,
Science & Commerce
K.S. Layout, Bangalore - 560 079

Dayananda Sagar College of Arts , Science and Commerce (Aided)

Note: 1

Reserves and Surplus

(Figures in Rs)

Particulars	As at 31st March 2023	As at 31st March 2022
General Reserve		
Opening Balance	1,62,60,565	1,60,35,559
Add: Excess of Income over Expenditure	13,36,341	2,25,006
Closing Balance	1,75,96,906	1,62,60,565
Total	1,75,96,906	1,62,60,565

Note: 2

Payables

(Figures in Rs)

Particulars	As at 31st March 2023	As at 31st March 2022
Finance Officer Bangalore University	-	6,75,000
Kamal Jeeth Scientific	35,098	-
Lab Reagents and Allied Products	25,726	-
Satish Uminaries	8,850	-
Total	69,674	6,75,000

Note: 3

Other current liabilities

(Figures in Rs)

Particulars	As at 31st March 2023	As at 31st March 2022
Amounts Payable: Relating to Expense		
Duties and taxes	-	9,000
Family Pension Fund	20	40
Group Insurance	80	160
LIC Payable	9,633	13,210
Professional Tax	400	600
Amounts Payable: Not relating to Expense		
Admission Cancelled- Refundable	7,335	7,335
Eligibility Fees	-	10,650
Exam Remuneration & Contingency	30,602	30,602
EDUCATION LOAN	28,650	-
NSS Camp	-	39,300
Red cross fee	1,69,250	1,69,250
Scholarship	42,168	42,168
Imprest - Principal - DCSAC A/c	38,500	38,500
	3,26,638	3,60,815

Dayananda Sagar College of Arts, Science and Commerce (Aided)
Notes forming part of accounts as at March 31, 2023

Note: 5
Fixed Assets

(Figures in Rs.)

Sl. No.	Nature of the Asset	Written Down Value				Depreciation Block				Net Block		
		As at April 01, 2022	Addition > 180 Days	Addition < 180 Days	Disposals during the year	As at March 31, 2023	Rate of Depr.	On Opening Balance	Addition > 180 Days	Addition < 180 Days	As at March 31, 2023	As at March 31, 2022
A	Tangible											
(1)	Furniture & Fixtures	2,43,791	-	2,04,470		4,48,261	10%	24,379	-	10,224	34,603	2,43,791
(2)	Computers	-	-	-	-	-	40%	-	-	-	-	-
(3)	Library Books	27,921	-	-	-	27,921	40%	11,169	-	-	11,169	27,921
(4)	Lab Equipments	1,20,137	-	70,196	-	1,90,333	15%	18,021	-	5,265	23,285	1,20,137
(5)	Other Equipments	26,481	-	-	-	26,481	15%	3,972	-	-	3,972	26,481
(6)	Library Software	9,047	-	-	-	9,047	25%	2,262	-	-	2,262	9,047
	Total	4,27,377	-	2,74,666	-	7,02,043		59,802	-	15,488	75,290	4,27,377
	Previous year	5,01,969	-	-	-	5,01,969		74,591	-	-	74,591	5,01,969



Dayananda Sagar College of Arts , Science and Commerce (Aided)

Note: 8

Course / Tuition Fees

(Figures in Rs)

Particulars	As at 31st March 2023	As at 31st March 2022
Tuition Fees	6,54,240	9,43,760
Other Fees	9,01,440	11,62,810
Total	15,55,680	20,96,570

Note: 9

Other Income

(Figures in Rs)

Particulars	As at 31st March 2023	As at 31st March 2022
Interest on SB Account	3,76,564	3,30,252
BU- NSS Fees A/c	13,880	15,280
MISC. INCOME	1,100	20
Total(A)	3,91,544	3,45,552
Salary Grants (B)	30,18,783	32,18,031
Total(A+B)	34,10,327	35,63,583

Note: 10

Employee benefits expense

(Figures in Rs)

Particulars	As at 31st March 2023	As at 31st March 2022
Salary and Wages	30,05,906	38,65,600
Total	30,05,906	38,65,600



Dayananda Sagar College of Arts , Science and Commerce (Aided)

Note: 11

Other expenses

(Figures in Rs)

Particulars	As at 31st March 2023	As at 31st March 2022
Admission & Registration-Bcom	3,12,332	6,08,817
Bank Charges	828	2,660
Affiliation Registration Fees	75,900	6,75,000
ADMISSION & REGISTRATION -BSC	1,24,834	40,028
NSS Camp Expense	-	38,500
Library Books (Exp)	-	1,30,050
Lab Consumables	34,576	-
Total	5,48,470	14,94,955



Dayananda Sagar College of Arts , Science and Commerce (Aided)

Note: 4

Branch / Division

(Figures in Rs)

Particulars	As at 31st March 2023	As at 31st March 2022
DSCE	(4,667)	(4,667)
DS College of Management	8,37,119	88,219
MGVPT	4,820	(5,860)
Total	8,37,272	75,692

Note: 6

Cash and cash equivalents

(Figures in Rs)

Particulars	As at 31st March 2023	As at 31st March 2022
BOB-74370100009678/10004	70,45,469	64,48,794
BOB-74370100009687/10850- Grants A/c	1,11,57,328	1,04,74,041
Total	1,82,02,797	1,69,20,835

Note: 7

Other Current Assets

(Figures in Rs)

Particulars	As at 31st March 2023	As at 31st March 2022
TUITION FEE RECEIVABLE	940	23,860
Total	940	23,860



FY 2021-22

Dayananda Sagar College of Management & Information Technology
(Unit of DSCASC)
Balance Sheet as at : 31st March 2022

		(Figures in Rs)	
Particulars	Note.No	As at 31st March 2022	As at 31st March 2021
1	2	3	4
I. CAPITAL FUND AND LIABILITIES			
(1) Reserves and Surplus			
(a) General Fund	1	1,07,02,07,686	97,19,58,315
(2) Current Liabilities			
(a) Payables	2	50,77,226	8,43,664
(b) Other Current Liabilities	3	1,15,83,814	1,57,90,953
(c) Short - Term Provisions	4		
TOTAL		1,08,68,68,726	98,85,93,131
II. ASSETS			
(1) Non - Current Assets			
(a) Fixed Assets			
- Tangible Assets	6	78,85,737	47,85,596
(b) Other Non - Current Assets	7	50,000	50,000
(2) Current Assets			
(a) Cash and Cash Equivalents	8	66,34,716	89,66,439
(b) Short Term Loans and Advances	9	7,16,90,121	6,32,27,734
(3) Branch / Division	5	1,00,04,08,152	91,15,63,363
TOTAL		1,08,68,68,726	98,85,93,131

for Mahatma Gandhi Vidya Peetha Trust

As per our report of even date
for B.P.Rao & Co.,
Chartered Accountants
Firm Reg.No - 0031165

(Trustee)
Place: Bengaluru
Date: 29/09/2022

(Trustee)

(B. Harish Rao)
Partner
M.No - 029500



Principal,
Dayananda Sagar College of Arts,
Science & Commerce
K.S. Layout, Bangalore - 560 078.

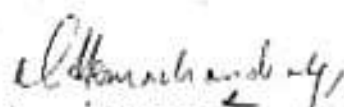
Dayananda Sagar College of Management & Information Technology
(Unit of DSCASC)
Income and Expenditure Statement for the year ended : 31st March 2022

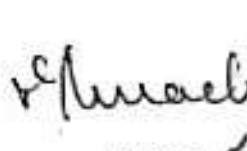
(Figures in Rs)

	Particulars	Note, No	Year Ended 31st March 2022	Year Ended 31st March 2021
	Income			
I.	Course / Tuition Fees	10	15,95,60,911	14,36,26,596
II.	Other Income	11	77,64,493	70,52,589
III.	Total Income (I + II)		16,73,25,404	15,06,79,185
	Expenses			
	- Building Maintenance - Shared		53,00,000	25,00,000
	- Employee Benefits Expense	12	3,95,93,040	3,50,96,545
	- Depreciation and Amortization	6	11,72,900	8,52,772
	- Other Expenses	13	2,30,10,093	1,00,93,122
IV.	Total Expenses		6,90,76,032	5,51,42,439
V.	Excess (Deficit) for the period (III - IV)		9,82,49,371	9,55,36,746

for Mahatma Gandhi Vidya Peetha Trust

As per our report of even date
for B.P.Rao & Co.,
Chartered Accountants
Firm Reg.No - 003116S


(Trustee)
Place: Bengaluru
Date: 28/09/2022


(Trustee)

(B.Harish Rao)
Partner
M.No - 029500




Principal,
Dayananda Sagar College of Arts,
Science & Commerce
K.S. Layout, Bangalore - 560 078.

**Dayananda Sagar College of Management & Information Technology
(Unit of DSCASC)**

Note: 1

Reserves and Surplus

(Figures in Rs)

Particulars	As at 31st March 2022	As at 31st March 2021
General Reserve		
Opening Balance	97,19,58,315	87,64,21,669
Add: Excess of Income over Expenditure	9,82,49,371	9,55,36,748
Less: Utilised/ transferred during the year	-	-
Closing Balance	1,07,02,07,686	97,19,58,315
Total	1,07,02,07,686	97,19,58,315

Note: 2

Payables

(Figures in Rs)

Particulars	As at 31st March 2022	As at 31st March 2021
Total outstanding due to Others (Annexure - I)	50,77,226	8,43,864
Total	50,77,226	8,43,864

Note: 3

Other current liabilities

(Figures in Rs)

Particulars	As at 31st March 2022	As at 31st March 2021
Amounts Payable: Relating to Expense		
Employee benefits (Annexure - IV)	36,72,045	31,20,062
Duties & Taxes	2,47,338	(1,30,131)
Faculty Development Programme Payable	73,250	-
Amounts Payable: Not relating to Expense		
GST Payable	-	4,500
Admission Cancellation	1,95,373	6,84,200
College Deposit (Annexure - II)	5,18,000	10,22,000
Library Deposit (Annexure - III)	28,40,000	22,85,000
Advance Fees	4,40,397	1,70,565
Exam Fees	31,100	1,23,365
Project Guidance Fee MBA	5,34,000	5,29,000
Project Guidance Fee MCA	1,75,600	1,77,600
Project Guidance Fee M.COM	50,000	1,000
Project Internship Fee MBA (BU)	4,98,420	3,69,370
Scholarship	9,25,029	6,41,769
Red Cross Fees	6,47,050	5,70,950
Excess fee	2,91,993	1,98,673
DSI Scholarship Payable	55,000	-
Educational Loan	2,73,661	3,64,438
Exam Remuneration	1,17,658	34,592
DSI Student Reward	-	19,45,000
Affiliation fees Payable	-	35,34,000
DSI Faculty Reward Payable	-	1,55,000
Total	1,15,83,814	1,67,90,953



**Dayananda Sagar College of Management & Information Technology
(Unit of DSCASC)**

Note: 4

Short term provisions

(Figures in Rs)

Particulars	As at 31st March 2022	As at 31st March 2021
Total	-	-

Note: 5

Branch / Division

(Figures in Rs)

Particulars	As at 31st March 2022	As at 31st March 2021
Dayananda Sagar Business Academy	3,79,659	1,23,252
DSCBS	63,90,378	62,92,104
DSPU	(2,206)	(2,206)
D S C Dental Science	8,160	8,160
DSC Pharmacy	6,628	6,628
D S C Physiotherapy	3,000	3,000
D S C Science, Arts & Commerce	86,219	3,67,694
D.S.I. Technology	82,770	82,770
MGVP TRUST	1,07,57,18,894	98,27,19,969
DSATM 3240 A/C	(12,500)	(12,500)
DSC Biological Science	(2,52,44,410)	(2,52,44,410)
DSC Engineering	(59,12,711)	(56,97,169)
DSCIL	(5,10,78,730)	(4,70,66,930)
D S C Nursing	(17,000)	(17,000)
Total	1,00,04,08,152	91,15,63,363



**Dayananda Sagar College of Management & Information Technology
(Unit of DSCASC)**

Note: 7

Other Non Current Assets

(Figures in Rs)

Particulars	As at 31st March 2022	As at 31st March 2021
Deposit -HM(Library)	25,000	25,000
EDI & Nodal Centre	25,000	25,000
Total	50,000	50,000

Note: 8

Cash and cash equivalents

(Figures in Rs)

Particulars	As at 31st March 2022	As at 31st March 2021
Bank of Baroda 7476(Vijaya Bank 14988)	66,34,716	89,66,439
Total	66,34,716	89,66,439

Note: 9

Short-term loans and advances

(Figures in Rs)

Particulars	As at 31st March 2022	As at 31st March 2021
Adv Hemanth Uppalia	92,555	13,129
Savita Trivedi	3,546	316
Tuition Fee Receivable	7,17,58,493	6,31,73,601
Dr. Venkatesh B R	5,079	2,196
Nagaraj shenoy	13,754	33,982
Adv Suneetha V	16,694	3,000
Adv Sanjay H.R	-	1,310
Total	7,18,90,121	6,32,27,734



Dayananda Sagar College of Management & Information Technology
(Unit of DSCASC)

Note: 10

Revenue from operations

(Figures in Rs)

Particulars	As at 31st March 2022	As at 31st March 2021
Tuition Fees (Annexure - V)	15,88,69,955	14,28,22,895
Arrears in Tuition Fees	6,90,958	10,03,701
Total	15,95,60,911	14,38,26,596

Note: 11

Other Income

(Figures in Rs)

Particulars	As at 31st March 2022	As at 31st March 2021
Recoveries (Fine)	21,67,668	9,16,709
Discontinued student	5,64,740	8,08,460
Interest on Savings Bank Account	2,58,696	1,81,865
Provisional Degree Certificate	96,300	77,150
Seminar Workshop	46,444	1,29,554
ID Card Fees - MBA, MCA, BCA, BSc & MSc	3,800	5,800
Mediclaime Insurance(I)	8,88,845	10,17,605
Unclaimed Deposits (Old)	9,34,000	17,63,500
Uniform fee(I)	28,04,000	21,12,010
Salary Notice period	-	39,936
Total	77,64,493	70,62,589

Note: 12

Employee Benefit Expense

(Figures in Rs)

Particulars	As at 31st March 2022	As at 31st March 2021
Salary-Management & Information	3,78,60,029	3,54,09,070
ESI-Employer's Contribution	7,054	9,834
PF Administrative Charges	20,328	22,192
Conveyance	7,148	745
PF Employers	2,43,965	2,51,744
Labour Welfare Fund-Employer's Contribution	2,920	2,960
Gratuity	14,51,596	-
Total	3,96,93,040	3,58,96,545



Dayananda Sagar College of Management & Information Technology
(Unit of DSCASC)

Note: 13

Other Expenses

(Figures in Rs)

Particulars	As at 31st March 2022	As at 31st March 2021
Admission & Registration	42,88,375	37,21,576
Advertisement & Publicity	11,75,688	15,000
Affiliation & Registration	22,32,999	15,10,800
Bank Charges	39,707	19,208
Consultancy Charges	80,88,424	71,34,250
Journals & subscriptions	4,94,080	4,21,423
Printing & Stationery	4,37,641	2,39,373
Mediclin Premium	9,07,290	8,08,539
Exam expenses	1,18,633	30,625
Internet & SIS Expenses	4,57,935	12,980
Seminar & Workshop Expenses	4,22,842	1,70,672
Lab Consumables	3,03,922	61,035
Newspapers & Periodicals	1,44,893	30,222
Membership & Subscription	5,86,200	51,300
R & M - Equipment	58,333	1,42,656
DSI Scholarship	10,65,000	15,15,000
DSI Faculty Reward	1,65,000	65,000
Office Expenses	1,30,058	96,955
Refundable Deposits Expenses	12,000	-
Round Off	1	-
Annual fees	2,500	-
Written off	-46,718	-
Library Books	3,88,380	-
Uniforms	13,22,293	-
Faculty Development Programme	2,14,617	-
PT Renewal Fees	-	2,500
Hire Charges	-	3,200
Rates and taxes	-	15,723
GST	-	24,886
Total	2,30,10,093	1,80,93,122



Deysanda Sagar College of Management & Information Technology
(Unit of OSCASC)

Annexure - I

Supply Conditions

(Figure in Rs)

Particulars	As at 31st March 2022	As at 31st March 2021
Satish Printers	672	68,081
Amika K.C	26,100	625
Amrupal V	3,800	10,175
Kaarthi Arvind	13,800	4,625
Laurel Shweta N	27,800	9,340
Premkumar S	5,400	4,825
R/V Cheluvamurthy	8,200	6,374
Shobha Girish	6,300	2,775
Swathi V Haldar	16,900	6,937
Megazone Innotech Solutions Private Limited	478	(124)
Santosh Agencies	(28,000)	(28,000)
Shishu/raja M.S	6,300	3,700
SLV Interior & Furniture	(1,207)	66,108
V Terminus Pest Control	7,000	12,581
Way 2 Mini Services	(374)	(374)
VSP NETWORK SOLUTIONS	(1,88,308)	15,478
Sree Veena M R	22,500	8,550
Ramya K S	5,400	3,700
Finance Officer Bangalore University	42,88,418	-
Webster Aji R	4,500	-
Tanvi K M	9,000	-
Swathi S	3,600	-
Shreeja	15,300	-
Smart Skills	4,500	-
Mission Catalyst	5,400	-
MONICA N	13,500	-
NICT Computer Education Pvt Ltd	2,287	-
Ravindranath G K	9,000	-
Olivia V	11,700	-
Edgital Academy LLP	5,400	-
Enhanceur Technologies	3,18,308	-
Esaver Recruitment	4,500	-
Dev International	(1,78,000)	-
Ramapada Deepshik Sekhar	4,500	-
Artful Hal	8,100	-
ACM Trading India Private Limited	1,80,711	-
ADDA	2,65,800	-
Book Paradise	77,183	-
Adh Agencies	23,726	-
Poonima H T	28,800	-
R.R.Consultancy	23,808	-
Vinatha S R	19,300	-
Sri Ramesh C N	14,400	-
ISIT Office Space Solutions	-	1,44,158
Chandrika G	-	1,38,708
Shalini S (I)	-	8,800
Panchamukhi Art Process	-	8,820
Prompt Computations Pvt Ltd	-	821
INNOVATIVE BUSINESS SOLUTIONS	-	(268)
Suatha Pad	-	1,16,340
V S R Technologies	-	6,280
VANDANA N REVANKAR	-	1,850
Vashta Sanaj	-	150
Printech Corporation	-	388
Pradeep Kumar J	-	8,783
Ravindra R	-	(7,434)
M/s Mahesh Hardware	-	4,047
H.M.Enterprises	-	2,800
Shruti	-	3,700
Sun World Office Needs	-	8,178
Salma Jabeen	-	8,787
Pratima Shankar C	-	4,825
Pratist	-	4,400
Prashanth S	-	10,800
Girish Shetty	-	492
Giten Project Solutions Pvt Ltd	-	1,58,883
Total	80,77,328	8,43,864



Dayananda Sagar College of Management & Information Technology
(Unit of DSCASC)

Annexure - II

College Deposit

(Figure in Rs)

Particulars	As at 31st March 2022	As at 31st March 2021
College Deposit BA/JOUR 2013-14	-	48,000
College Deposit BA/JOUR 2014-15	40,000	40,000
College Deposit BBM 2013-14	-	2,88,000
College Deposit BBM 2014-15	2,98,000	2,98,000
College Deposit BCA 2013-14	-	1,00,000
College Deposit BCA 2014-15	80,000	80,000
College Deposit Bsc Cs 2013-14	-	24,000
College Deposit Bsc Cs 2014-15	8,000	8,000
College Deposit MBA(BU) 2013-14	-	42,000
College Deposit MBA(BU) 2014-15	48,000	48,000
College Deposit MCA(BU) 2013-14	-	10,000
College Deposit MCA(BU) 2014-15	8,000	8,000
College Deposit Mcom 2013-14	-	16,000
College Deposit Mcom 2014-15	26,000	26,000
Total	6,18,000	10,22,000

Annexure - III

Library Deposit

(Figure in Rs)

Particulars	As at 31st March 2022	As at 31st March 2021
Library Deposit BA Jour 2013-14	-	24,000
Library Deposit BA Jour 2014-15	20,000	20,000
Library Deposit BBA 2016-17	1,000	2,000
Library Deposit BBA 2017-18	-	1,000
Library Deposit BBA 2019-2020	11,000	11,000
Library Deposit BBA 2020-2021	4,85,000	4,85,000
Library Deposit BBA 2021-2022	2,86,000	-
Library Deposit BBM 2013-14 BATCH	-	1,33,000
Library Deposit BBM 2014-15 BATCH	1,80,000	1,80,000
Library Deposit BCA 2013-15	-	-
Library Deposit BCA 2013-14	-	50,000
Library Deposit BCA 2014-15	45,000	45,000
Library Deposit BCA 2016-2019	3,000	3,000
Library Deposit BCA 2019-2020	18,000	18,000
Library Deposit BCA 2020-2021	3,27,000	3,27,000
Library Deposit BCA 2021-22	3,38,000	-
Library Deposit BCom 2016-17	1,000	1,000
Library Deposit BCom 2017-18	1,000	1,000
Library Deposit BCOM 2019-2020	27,000	28,000
Library Deposit BCOM 2021-2022	1,86,000	-
Library Deposit Bsc Cs 2013-14	-	12,000
Library Deposit Bsc Cs 2014-15	3,000	3,000
Library Deposit MBA 2021-2022	1,72,000	-
Library Deposit MBA(BU) 2013-14	-	37,000
Library Deposit MBA(BU) 2014-15	24,000	24,000
Library Deposit MBA(BU) 2016-16	16,000	16,000
Library Deposit MBA(BU) 2016-17	4,000	4,000
Library Deposit MBA(BU) 2017-18	20,000	28,000
Library Deposit MBA(BU) 2018-2019	12,000	17,000
Library Deposit MBA 2019-2020	24,000	24,000
LIBRARY DEPOSIT MBA (Bu) 2020-21	3,45,000	3,45,000
Library Deposit MCA(BU) 2013-14	-	22,000
Library Deposit MCA(BU) 2014-15	4,000	4,000
Library Deposit MCA(BU) 2016-16	7,000	7,000
Library Deposit MCA(BU) 2016-17	2,000	3,000
Library Deposit MCA(BU) 2017-18	9,000	9,000
Library Deposit MCA 2nd Year Lateral 2016-2017	1,000	1,000
Library Deposit MCA (BU) 2018-2019	7,000	7,000
Library Deposit MCA 2019-2020	28,000	28,000
LIBRARY DEPOSIT MCA(Bu) 2020-21	1,57,000	1,57,000
Library Deposit M. Com 2013-14	-	8,000
Library Deposit M. Com 2014-15	14,000	14,000
Library Deposit MCOM 2016-2020	9,000	9,000
Library Deposit MCOM 2021-2022	25,000	-
Library Deposit MCOM (BU) 2016-2018	1,000	1,000
Library Deposit Staff 2006-06	4,000	4,000
Library Deposit Staff 2006-07	4,000	4,000
Library Deposit Staff 2007-08	1,000	1,000
Library Deposit Staff 2008-09	13,000	13,000
Library Deposit Staff 2009-10	6,000	6,000
Library Deposit Staff 2010-11	8,000	8,000
Library Deposit Staff 2011-12	7,000	7,000
Library Deposit Staff 2012-13	4,000	4,000
Library Deposit Staff 2013-14	3,000	3,000
Library Deposit Staff 2014-15	3,000	3,000
Library Deposit Staff 2015-16	1,000	1,000
Library Deposit Staff 2017-18	3,000	3,000
Library Deposit Staff 2018-2019	1,000	1,000
Refundable Library and College Deposit	-	1,47,000
Library Deposit Staff 2019-2020	4,000	4,000
Library Deposit Staff 2020-2021	1,000	1,000
Total	18,40,000	22,85,000



**Dayananda Sagar College of Management & Information Technology
(Unit of DSCASC)**

**Annexure - IV
Provision for Employee Benefits**

(Figures in Rs)

Particulars	As at 31st March 2022	As at 31st March 2021
ESI-Employee's Contribution	84	207
ESI-Employer's Contribution	278	898
P.F - Administrative Charges Payable	1,588	1,888
P.F Employees Payable	19,026	22,665
P.F Employers Payable	19,026	22,665
Professional Tax Payable	14,200	13,800
Salary Payable	34,84,165	29,60,291
TDS - Salary Payable	1,33,700	97,650
Total	36,72,045	31,20,062

**Annexure - V
Tuition Fees**

(Figures in Rs)

Particulars	As at 31st March 2022	As at 31st March 2021
BCA-I Year Fees	1,17,80,000	98,95,500
BCA II Year Fees	99,80,275	1,09,72,500
B C A III Yr Fees	1,05,68,750	97,25,000
M.B.A I Year Fees	2,92,80,250	2,84,44,000
MBA II Year Fee	2,88,50,000	2,46,70,400
MCA III Yr Fee	21,50,000	36,50,000
MCA - I Year Fees	61,84,000	60,15,800
MCA II Year Fee	61,25,000	22,00,000
Mcom 1st Year Fees	6,38,750	8,14,310
Mcom 2nd Year Fees	10,24,040	22,44,440
BBA 1st Year Fees	1,48,61,000	81,11,200
BBA 2nd Year Fees	79,80,000	1,20,90,750
BBA 3rd Year Fees	1,17,22,050	1,67,95,000
BCOM 1st Year Fees	99,15,548	69,83,995
BCOM 2nd Year Fees	78,12,292	-
Total	15,88,69,955	14,26,22,895



ayananda Sagar College Of Management & Information Technology (Unit Of DSCASC)
Notes forming part of accounts as at March 31, 2022

note: 6
Fixed Assets

(Figures in Rs)

Sl. No.	Nature of the Asset	WDV As at April 01, 2021	Addition > 180 Days	Addition < 180 Days	Disposals during the year	As at March 31, 2021	Rate of Depr	Depreciation Block			WDV As at March 31, 2022	WDV As at March 31, 2021	
								On Opening Balance	Addition > 180 Days	Addition < 180 Days			As at March 31, 2022
A	Tangible												
1	Furniture & Fixtures	26,40,888	4,96,780	11,31,613	-	42,69,281	0.10	2,64,000	49,878	56,581	3,70,347	38,98,934	26,40,888
2	Computers	1,22,754	-	14,93,905	-	16,16,659	0.40	49,102	-	2,98,781	3,47,883	12,68,777	1,22,754
3	Library Books	2,60,284	-	-	-	2,60,284	0.40	1,04,114	-	-	1,04,114	1,56,170	2,60,284
4	Equipments	17,61,669	-	11,50,743	-	29,12,412	0.15	2,64,250	-	88,306	3,50,556	25,61,856	17,61,669
	Total	47,85,596	4,96,780	37,76,261	-	90,58,637		6,81,555	49,878	4,41,667	11,72,900	78,85,737	47,85,596
	Previous year	53,17,880	2,68,156	32,332	-	56,38,368		8,19,466	28,816	4,400	8,52,772	47,85,596	53,17,880



Dayananda Sagar Degree College
Balance Sheet as at : 31st March 2022

(Figures in Rs)

Particulars	Note No	As at 31st March 2022	As at 31st March 2021
1	2	3	4
I. CAPITAL FUND AND LIABILITIES			
(1) Reserves and Surplus			
(a) General Fund	1	1,62,60,555	1,60,35,559
(2) Current Liabilities			
(a) Payables	2	8,75,000	3,47,800
(b) Other Current Liabilities	3	3,60,815	5,53,181
(3) Branch / Division	4	75,692	3,63,027
TOTAL		1,73,72,072	1,72,99,567
II. ASSETS			
(1) Non - Current Assets			
(a) Fixed Assets	5		
- Tangible Assets		4,27,377	5,01,969
(2) Current Assets			
(a) Cash and Cash Equivalents	6	1,69,20,635	1,67,95,638
(b) Other Current Assets	7	23,860	1,960
TOTAL		1,73,72,072	1,72,99,567

for Mahatma Gandhi Vidya Peetha Trust

As per our report of even date
for B.P.Rao & Co.,
Chartered Accountants
Firm Reg.No - 003116S

[Signature]

(Trustee)
Place: Bengaluru
Date: 29/09/2022

[Signature]

(Trustee)

[Signature]

(B. Harish Rao)
Partner
M.No - 029500

[Signature]
Principal,
Dayananda Sagar College of Arts,
Science & Commerce
K.S. Layout, Bangalore - 560 078.

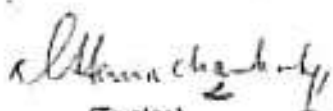
Dayananda Sagar Degree College
Income and Expenditure Statement for the year ended : 31st March 2022

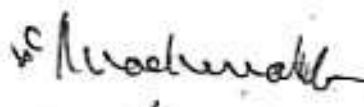
(Figures in Rs)

	Particulars	Note, No	As at 31st March 2022	As at 31st March 2021
	Incomes			
I.	Course \ Tuition Fees	8	20,08,570	27,43,460
II.	Other Income	9	3,45,552	3,91,236
III.	Salary Grants	9	32,18,031	37,76,977
IV.	Total Income (I + II)		56,60,153	69,11,673
	Expenses			
	- Employee Benefits Expense	10	38,65,600	35,73,444
	- Depreciation and Amortization	5	74,591	95,582
	- Other Expenses	11	14,94,955	12,66,097
V.	Total Expenses		54,35,147	50,35,123
VI.	Excess (Deficit) for the period (III - IV)		2,25,006	18,76,550

for Mahatma Gandhi Vidya Peetha Trust

As per our report of even date
for B.P.Rao & Co.,
Chartered Accountants
Firm Reg.No - 003116S


(Trustee)
Place: Bengaluru
Date: 29/09/2022


(Trustee)


(B.P. Rao)
Partner
M.No - 029500


**Dayananda Sagar College of Arts,
Science & Commerce**
K.S. Layout, Bangalore - 560 072.

Dayananda Sagar Degree College

Note: 1

Reserves and Surplus

(Figures in Rs)

Particulars	As at 31st March 2022	As at 31st March 2021
General Reserve		
Opening Balance	1,60,35,559	1,41,59,008
Add: Excess of Income over Expenditure	2,25,008	18,76,550
Closing Balance	1,62,60,565	1,60,35,559
Total	1,62,60,565	1,60,35,559

Note: 2

Payables

(Figures in Rs)

Particulars	As at 31st March 2022	As at 31st March 2021
Finance Officer Bangalore University	6,75,000	3,47,800
Total	6,75,000	3,47,800

Note: 3

Other current liabilities

(Figures in Rs)

Particulars	As at 31st March 2022	As at 31st March 2021
Amounts Payable: Relating to Expense		
Duties and taxes	9,000	-
Family Pension Fund	40	40
Group Insurance	160	160
LIC Payable	13,210	15,016
Professional Tax	600	600
Amounts Payable: Not relating to Expense		
Admission Cancelled- Refundable	7,335	7,335
Eligibility Fees	10,650	7,100
Exam Remuneration & Contingency	30,602	30,602
Excess Fees	-	3,00,960
EDUCATION LOAN	-	5,000
NSS Camp	39,300	-
Red cross fee	1,69,250	1,44,200
Scholarship	42,168	42,168
Imprest - Principal - DCSAC A/c	38,500	-
Total	3,60,815	6,63,181



Dayananda Sagar Degree College

Note: 4

Branch / Division

(Figures in Rs)

Particulars	As at 31st March 2022	As at 31st March 2021
DSCE	(4,667)	(4,667)
DS College of Management	88,219	3,67,894
MGVPT	(5,880)	-
Total	75,692	3,63,027

Note: 6

Cash and cash equivalents

(Figures in Rs)

Particulars	As at 31st March 2022	As at 31st March 2021
BOB-74370100009678/10004	84,46,794	61,25,208
BOB-74370100009687/10850- Grants A/c	1,04,74,041	1,06,70,432
Total	1,69,20,835	1,67,95,638

Note: 7

Other Current Assets

(Figures in Rs)

Particulars	As at 31st March 2022	As at 31st March 2021
TUITION FEE RECEIVABLE	23,860	1,960
Total	23,860	1,960



Dayananda Sagar Degree College

Note: 8

Course / Tuition Fees

(Figures in Rs)

Particulars	As at 31st March 2022	As at 31st March 2021
Tuition Fees	9,43,760	12,89,680
Other Fees	11,52,810	14,53,780
Total	20,96,570	27,43,460

Note: 9

Other Income

(Figures in Rs)

Particulars	As at 31st March 2022	As at 31st March 2021
Interest on SB Account	3,30,252	3,47,285
BU- NSS Fees A/c	15,280	37,560
Arrears Fee 2002-2003	-	2,536.00
Other Fees	-	3,855.00
MISC. INCOME	20	-
Total(A)	3,45,552	3,91,236
Salary Grants (B)	32,18,031	37,76,977
Total(A+B)	35,63,583	41,68,213

Note: 10

Employee benefits expense

(Figures in Rs)

Particulars	As at 31st March 2022	As at 31st March 2021
Salary and Wages	38,65,600	36,73,444
Total	38,65,600	36,73,444

Note: 11

Other expenses

(Figures in Rs)

Particulars	As at 31st March 2022	As at 31st March 2021
Admission & Registration-Bcom	6,08,817	9,00,544
Bank Charges	2,560	3,353
Affiliation Registration Fees	6,75,000	3,47,800
SEMINAR EXPENSES	-	14,400
ADMISSION & REGISTRATION -BSC	40,028	-
NSS Camp Expense	38,500	-
Library Books (Exp)	1,30,050	-
Total	14,94,955	12,66,097



Dayananda Sagar Degree College
Notes forming part of accounts as at March 31, 2022

Note: 5
Fixed Assets

Figures in Rupee

Sl. No.	Nature of the Asset	Gross Block				Depreciation Block				Net Block			
		WDV As at April 01, 2021	Addition > 180 Days	Addition < 180 Days	Disposals during the year	As at March 31, 2022	Rate of Depr	On Opening Balance	Addition > 180 Days	Addition < 180 Days	As at March 31, 2022	WDV As at March 31, 2022	WDV As at March 31, 2021
A	Tangible												
(1)	Furniture & Fixtures	2,70,879	-	-		2,70,879	10%	27,088	-	-	27,088	2,43,791	2,70,879
(2)	Computers	-	-	-		-	40%	-	-	-	-	-	-
(3)	Library Books	48,536	-	-		48,536	40%	18,614	-	-	18,614	27,921	48,536
(4)	Lab Equipments	1,41,338	-	-		1,41,338	15%	21,201	-	-	21,201	1,20,137	1,41,338
(5)	Other Equipments	31,154	-	-		31,154	15%	4,673	-	-	4,673	26,481	31,154
(6)	Library Software	12,062	-	-		12,062	25%	3,016	-	-	3,016	9,047	12,062
	Total	5,01,969	-	-		5,01,969		74,591	-	-	74,591	4,27,377	5,01,969
	Previous year	5,97,551	-	-		5,97,551		95,582	-	-	95,582	5,01,969	5,97,551



FY 2020-21

Dayananda Sagar College of Science, Arts, Commerce, Management, Infotech & Microbiology
Balance Sheet as at : 31st March 2021

(Figures in Rs)

Particulars	Note No	As at 31st March 2021	As at 31st March 2020
1	2	3	4
I. CAPITAL FUND AND LIABILITIES			
(1) Reserves and Surplus			
(a) General Fund	1	97,19,58,315	87,64,21,569
(2) Current Liabilities			
(a) Payables	2	8,43,864	27,98,590
(b) Other Current Liabilities	3	1,26,70,891	99,47,901
(c) Short - Term Provisions	4	31,20,062	30,50,683
TOTAL		98,85,93,131	89,22,18,743
II. ASSETS			
(1) Non - Current Assets			
(a) Fixed Assets			
- Tangible Assets	6	47,85,596	53,17,880
(b) Other Non - Current Assets	7	50,000	50,000
(2) Current Assets			
(a) Cash and Cash Equivalents	8	89,66,439	56,78,127
(b) Short Term Loans and Advances	9	6,32,27,734	1,02,41,743
(3) Branch / Division	5	91,15,63,363	87,09,30,993
TOTAL		98,85,93,131	89,22,18,743

for Mahatma Gandhi Vidya Peetha Trust

As per our report of even date
for B.P.Rao & Co.,
Chartered Accountants
Firm Reg.No - 003116S

Shri. Chandra Sekhara
(Trustee)
Place: Bengaluru
Date: 05/02/2022

Shri. Acharya
(Trustee)

(B. Harish Rao)
Partner
M.No - 029500

[Signature]
Principal,
Dayananda Sagar College of Arts,
Science & Commerce
K.S. Layout, Bangalore - 560 078.

Dayananda Sagar College of Science, Arts, Commerce, Management, Infotech & Microbiology

Income and Expenditure Statement for the year ended : 31st March 2021

(Figures in Rs)

	Particulars	Note No	Year Ended 31st March 2021	Year Ended 31st March 2020
	<u>Income</u>			
I.	Course / Tuition Fees	10	14,38,26,596	12,99,08,529
II.	Other Income	11	70,52,589	79,40,731
III.	<u>Total Income (I + II)</u>		15,06,79,185	13,78,47,260
	<u>Expenses</u>			
	- Building Maintenance - Shared		25,00,000	30,00,000
	- Employee Benefits Expense	12	3,56,96,545	3,59,24,308
	- Depreciation and Amortization	6	8,52,772	8,61,321
	- Other Expenses	13	1,60,93,122	2,20,14,989
IV.	<u>Total Expenses</u>		5,51,42,439	6,18,00,619
V.	Excess (Deficit) for the period (III - IV)		9,55,36,746	7,60,46,641

for Mahatma Gandhi Vidya Peetha Trust

As per our report of even date
for B.P.Rao & Co.,
Chartered Accountants
Firm Reg.No - 003116S

[Signature]
(Trustee)
Place: Bengaluru
Date: 05/02/2022

[Signature]
(Trustee)

[Signature]
(B. Harish Rao)
Partner
M.No - 029500

[Stamp]
B.P. Rao & Co.
Chartered Accountants
Bangalore
500

[Signature]
Principal,
Dayananda Sagar College of Arts,
Science & Commerce
K.S. Layout, Bangalore - 560 078.

**Dayananda Sagar College of Science, Arts, Commerce, Management, Infotech
& Microbiology**

Note: 1

Reserves and Surplus

(Figures in Rs)

Particulars	As at 31st March 2021	As at 31st March 2020
General Reserve		
Opening Balance	87,64,21,569	80,03,74,928
Add: Excess of Income over Expenditure	9,55,36,746	7,60,46,641
Less: Utilised/ transferred during the year	-	-
Closing Balance	97,19,58,315	87,64,21,569
Total	97,19,58,315	87,64,21,569

Note: 2

Payables

(Figures in Rs)

Particulars	As at 31st March 2021	As at 31st March 2020
Total outstanding due to Others (Annexure - I)	8,43,864	27,98,590
Total	8,43,864	27,98,590

Note: 3

Other current liabilities

(Figures in Rs)

Particulars	As at 31st March 2021	As at 31st March 2020
College Deposit (Annexure - II)	10,22,000	21,38,000
Library Deposit (Annexure - III)	22,85,000	16,31,500
Advance Fees	1,70,565	1,67,220
Educational Loan	3,54,438	5,61,677
Exam Remuneration	34,592	7,022
Admission Cancellation	6,84,200	-
Project Guidance Fee MBA	5,29,000	4,65,000
Project Guidance Fee MCA	1,77,600	1,77,600
Project Guidance Fee M.COM	1,000	-
Project Internship Fee MBA (BU)	3,69,370	3,49,270
Scholarship	6,41,769	26,88,541
Red Cross Fees	5,70,950	5,02,600
Exam Fees	1,23,365	-
Convocation Fees	-	-
Excess fee	1,98,673	2,00,278
Affiliation fees Payable	35,34,000	-
DSI Faculty Reward Payable	1,55,000	3,26,270
DSI Student Reward	19,45,000	6,20,000
Statutory Dues:		
Duties & Taxes	(1,30,131)	1,08,223
GST Payable	4,500	4,500
Total	1,26,70,891	99,47,901



**Dayananda Sagar College of Science, Arts, Commerce, Management,
Infotech & Microbiology**

Note: 4

Short term provisions

(Figures in Rs)

Particulars	As at 31st March 2021	As at 31st March 2020
Provision for Employee Benefits Provision for other employee benefits (Annexure - IV)	31,20,082	30,50,683
Total	31,20,082	30,50,683

Note: 5

Branch / Division

(Figures in Rs)

Particulars	As at 31st March 2021	As at 31st March 2020
Dayananda Sagar Business Academy	1,23,252	1,23,252
DSCBS	62,82,104	62,24,274
DSPU	(2,206)	-
D S C Dental Science	8,160	8,160
DSC Pharmacy	6,628	6,628
D S C Physiotherapy	3,000	3,000
D S C Science, Arts & Commerce	3,67,694	3,07,254
D.S.I. Technology	82,770	82,770
MGVP TRUST	98,27,19,969	93,87,68,105
DSATM 3240 A/C	(12,500)	(12,500)
DSC Biological Science	(2,52,44,410)	(2,52,44,410)
DSC Engineering	(56,97,169)	(55,88,221)
DSCIL	(4,70,66,030)	(4,37,30,320)
D S C Nursing	(17,000)	(17,000)
Total	91,15,63,363	87,09,30,993



Dayananda Sagar College of Science, Arts, Commerce, Management, Infotech & Microbiology

Note: 7

Other Non Current Assets

(Figures in Rs)

Particulars	As at 31st March 2021	As at 31st March 2020
Deposit -IIM(Library)	25,000	25,000
EDI & Nodal Centre	25,000	25,000
Total	50,000	50,000

Note: 8

Cash and cash equivalents

(Figures in Rs)

Particulars	As at 31st March 2021	As at 31st March 2020
Bank of Baroda 7476(Vijaya Bank 14988)	89,66,439	56,78,127
Total	89,66,439	56,78,127

Note: 9

Short-term loans and advances

(Figures in Rs)

Particulars	As at 31st March 2021	As at 31st March 2020
Adv Hemanth Uppalla	13,129	7,877
Savita Trivedi	316	1,238
Tuition Fee Receivable	6,31,73,801	1,01,80,260
Dr. Venkatesh B R	2,196	4,022
NagaraJ shenoy	33,982	37,841
Adv Suneetha V	3,000	6,927
Narasimha Murthy B R	-	2,000
Adv Sanjay H.R	1,310	1,580
Total	6,32,27,734	1,02,41,743



Dayananda Sagar College of Science, Arts, Commerce, Management, Infotech & Microbiology

Note: 10

Revenue from operations

(Figures in Rs)

Particulars	As at 31st March 2021	As at 31st March 2020
Tuition Fees (Annexure - V)	14,26,22,695	12,88,11,406
Arrears In Tuition Fees	10,03,701	10,95,123
Total	14,36,26,596	12,99,06,529

Note: 11

Other Income

(Figures in Rs)

Particulars	As at 31st March 2021	As at 31st March 2020
Recoveries (Fine)	9,16,709	8,75,245
Discontinued student	8,08,460	8,70,896
Interest on Savings Bank Account	1,81,865	2,39,993
Provisional Degree Certificate	77,150	51,820
Misc Income	-	58,208
Seminar Workshop	1,29,554	8,86,849
Salary Notice period	39,936	-
ID Card Fees - MBA, MCA, BCA, BSc & MSc	5,800	4,800
Mediclaime Insurance(I)	10,17,605	9,68,720
Unclaimed Deposits (Old)	17,63,500	18,70,000
Uniform fee(I)	21,12,010	21,16,200
Total	70,52,589	79,40,731

Note: 12

Employee Benefit Expense

(Figures in Rs)

Particulars	As at 31st March 2021	As at 31st March 2020
Salary-Management & Information	3,54,09,070	3,53,40,211
ESI-Employer's Contribution	9,834	20,010
PF Administrative Charges	22,192	22,344
Conveyance	745	15,271
Gratuity	-	2,65,136
PF Employers	2,61,744	2,68,416
Labour Welfare Fund-Employer's Contribution	2,960	2,920
Total	3,56,96,545	3,59,24,308



Dayananda Sagar College of Science, Arts, Commerce, Management, Infotech &

Note: 13

Other Expenses

(Figures in Rs)

Particulars	As at 31st March 2021	As at 31st March 2020
Admission & Registration	37,21,578	42,83,507
Advertisement & Publicity	15,000	64,680
Affiliation & Registration	15,10,800	15,09,800
PT Renewal Fees	2,500	2,500
Bank Charges	19,208	2,468
Consultancy Charges	71,34,250	93,23,110
Journals & subscriptions	4,21,423	2,03,495
Printing & Stationery	2,39,373	6,44,823
Mediclin Premium	8,08,539	7,53,940
Exam expenses	30,625	1,02,992
Internet & SIS Expenses	12,980	39,143
Hire Charges	3,200	-
Seminar & Workshop Expenses	1,70,872	10,01,023
Lab Consumables	61,035	2,75,526
Newspapers & Periodicals	30,222	1,24,555
Membership & Subscription	51,300	85,780
R & M - Equipment	1,42,658	94,193
Uniforms	-	12,42,361
Rates and taxes	15,723	10,327
Admission Cancellation	-	77,000
Installation Charges	-	11,000
Faculty Development Programme	-	59,961
DSI Scholarship	15,15,000	13,60,000
DSI Faculty Reward	65,000	6,61,270
Office Expenses	96,955	36,455
GST	24,886	-
Sports Expenses	-	45,021
Total	1,60,93,122	2,20,14,989



Dayananda Sagar College of Science, Arts, Commerce, Management, Infotech & Microbiology
Notes forming part of accounts as at March 31, 2021

Note: 6
Fixed Assets

(Figures in Rs.)

Sl. No.	Nature of the Asset	Gross Block			Depreciation Block			Net Block	
		As at April 01, 2020	Addition > 180 Days	Disposals during the year	As at March 31, 2021	Rate of Depreciation	On Opening Balance	As at March 31, 2021	As at March 31, 2020
A	Tangible								
1	Furniture & Fixtures	26,46,164	2,88,156	-	29,34,320	0.10	2,64,616	26,40,888	26,46,164
2	Computers	1,82,564	-	-	1,99,084	0.40	73,026	1,22,754	1,82,564
3	Library Books	4,33,807	-	-	4,33,807	0.40	1,73,523	2,60,284	4,33,807
4	Equipments	20,55,345	-	-	20,71,157	0.15	3,08,302	17,61,559	20,55,345
	Total	53,17,880	2,88,156	-	56,38,368		8,19,466	47,86,596	53,17,880
	Previous year	45,97,542	3,55,410	-	61,79,201		6,41,983	53,17,860	45,97,542



Annexure - I

Sundry Creditors

Figures in Rs

Particulars	As at 31st March 2021	As at 31st March 2020
Book Paradise	-	1,42,702
Balaji Printers	68,061	58,559
Ambika K.C	925	-
Amshupali V	10,175	-
Girish Shestry	482	-
Glater. Project Solutions Pvt Ltd	1,59,663	-
Kaathi Arvind	4,825	-
Laxmi Sheela N	9,249	-
Palani	4,400	4,499
Prashanth.S	10,800	10,800
Premkumar.S	4,625	-
Preksha Shankar C	4,625	-
RV Cheluvamurthy	6,374	6,728
Saima Jabeen	8,787	-
Shobha Girish	2,775	-
Swathi V Hebbar	6,937	-
H.M. Enterprises	2,850	2,850
Shruti	3,700	-
Sun World Office Needs	8,178	8,178
Atta Agencies	-	14,595
Macquarie Infotech Solutions Private Limited	(124)	4,01,691
M/s Mathai Hardware	4,047	4,047
Poonima H T	-	-
Printech Corporation	385	31,380
Pradeep Kumar J	8,783	-
Ravindra.R	(7,434)	-
R.R.Consultancy	-	11,059
Santosh Agencies	(38,000)	(39,000)
Sindhuja M.S	3,700	-
SLV Interior & Furniture	85,108	-
Tenise Consulting Private Limited	-	8,64,000
Veena Banaji	150	-
V Terminex Pest Control	12,581	12,585
VANDANA N REVANKAR	1,850	-
Way 2 Mnt Services	(374)	(374)
Sowmya Flowers	-	14,917
VSP NETWORK SOLUTIONS	18,478	16,864
V S R Technologies	8,360	-
Vinutha K	-	17,100
Vinutha B R	-	9,000
Thoughtful Infotech Pvt Ltd	-	25,252
The BlackRock	-	4,53,600
Surya Industries	-	85,638
INNOVATIVE BUSINESS SOLUTIONS	(288)	3
Sulatha Pad	1,16,340	1,16,340
Sree Veena M R	5,890	9,900
Manjunatha Interiors	-	15,134
Orient Technologies P.Ltd	-	39,645
Panchanmukhi Art Process	8,820	8,820
Prompt Computations Pvt Ltd	531	34,833
Ramya K S	3,700	9,900
Scanfo Systems	-	18,812
Shalini S (1)	5,550	17,100
Shri Mantri Enterprises	-	13,100
Digtrack Scientific Instruments	-	20,302
ISIT Office Space Solutions	1,44,156	1,02,250
Chandrasala G	1,38,756	1,38,756
Adva Techno Solutions	-	1,093
Total	8,63,884	27,98,590



Deyananda Sagar College of Science, Arts, Commerce, Management, Infotech & Microbiology

Annexure - II

College Deposit

(Figures in Ru)

Particulars	As at 31st March 2021	As at 31st March 2020
College Deposit BA Joun 2012-2013	-	50,000
College Deposit BA(JOUR) 2013-14	48,000	48,000
College Deposit BA(JOUR) 2014-15	40,000	40,000
College Deposit BSM 2012-13 BATCH	-	8,18,000
College Deposit BSM 2013-14	2,66,000	2,66,000
College Deposit BSM 2014-15	2,98,000	2,98,000
College Deposit BCA 2011-12	-	-
College Deposit BCA 2012-13	-	1,84,000
College Deposit BCA 2013-14	1,00,000	1,00,000
College Deposit BCA 2014-15	90,000	92,000
College Deposit Bsc Ca 2012-13	-	25,000
College Deposit Bsc Ca 2013-14	24,000	24,000
College Deposit Bsc Ca 2014-15	8,000	6,000
College Deposit MBA(Bu) 2012-13 Batch	-	1,54,000
College Deposit MBA(BU) 2013-14	42,000	42,000
College Deposit MBA(BU) 2014-15	48,000	48,000
College Deposit MCA(BU) 2012-13	-	68,000
College Deposit MCA(BU) 2013-14	10,000	10,000
College Deposit MCA(BU) 2014-15	8,000	8,000
College Deposit Mcom 2012-13	-	15,000
College Deposit Mcom 2013-14	16,000	16,000
College Deposit Mcom 2014-15	28,000	26,000
Total	19,22,000	21,38,000



Annexure - III

Library Deposit

(Figures in Rs)

Particulars	As at 31st March 2021	As at 31st March 2020
Library Deposit BA Jour 2012-13	-	30,000
Library Deposit BA Jour 2013-14	24,000	24,000
Library Deposit BA Jour 2014-15	20,000	20,000
Library Deposit BBA 2016-17	2,000	2,000
Library Deposit BBA 2017-18	1,000	1,000
Library Deposit BBA 2019-2020	11,000	11,000
Library Deposit BBA 2020-2021	4,85,000	-
Library Deposit BSM 2012-13 BATCH	-	3,70,000
Library Deposit BSM 2013-14 BATCH	1,33,000	1,33,000
Library Deposit BSM 2014-15 BATCH	1,50,000	1,50,000
Library Deposit BCA 2012-13	-	1,10,000
Library Deposit BCA 2013-14	50,000	50,000
Library Deposit BCA 2014-15	45,000	48,000
Library Deposit BCA 2016-2019	3,000	3,000
Library Deposit BCA 2019-2020	18,000	18,000
Library Deposit BCA 2020-2021	3,27,000	-
Library Deposit BCom 2016-17	1,000	1,000
Library Deposit BCom 2017-18	1,000	1,000
Library Deposit BCOM 2019-2020	28,000	28,000
Library Deposit Bsc Ca 2012-13	-	15,000
Library Deposit Bsc Ca 2013-14	12,000	12,000
Library Deposit Bsc Ca 2014-15	3,000	3,000
Library Deposit MBA(BU) 2012-13	-	87,500
Library Deposit MBA(BU) 2013-14	37,000	37,000
Library Deposit MBA(BU) 2014-15	24,000	24,000
Library Deposit MBA(BU) 2015-16	15,000	15,000
Library Deposit MBA(BU) 2016-17	4,000	4,000
Library Deposit MBA(BU) 2017-18	28,000	30,000
Library Deposit MBA(BU) 2018-2019	17,000	17,000
Library Deposit MBA 2019-2020	24,000	24,000
LIBRARY DEPOSIT MBA (BU) 2020-21	3,45,000	-
Library Deposit MCA(BU) 2012-13	-	30,000
Library Deposit MCA(BU) 2013-14	22,000	22,000
Library Deposit MCA(BU) 2014-15	4,000	4,000
Library Deposit MCA(BU) 2015-16	7,000	7,000
Library Deposit MCA(BU) 2016-17	2,000	2,000
Library Deposit MCA(BU) 2017-18	8,000	9,000
Library Deposit MCA 2nd Year Lateral 2016-2017	1,000	1,000
Library Deposit MCA (BU) 2018-2019	7,000	7,000
Library Deposit MCA 2019-2020	28,000	28,000
LIBRARY DEPOSIT MCA(BU) 2020-21	1,57,000	-
Library Deposit M.Com 2012-13	-	9,000
Library Deposit M.Com 2013-14	9,000	9,000
Library Deposit M.Com 2014-15	14,000	14,000
Library Deposit MCOM 2016-2020	8,000	8,000
Library Deposit MCOM (BU) 2016-2019	1,000	1,000
Library Deposit Staff 2005-06	4,000	4,000
Library Deposit Staff 2006-07	4,000	4,000
Library Deposit Staff 2007-08	1,000	1,000
Library Deposit Staff 2008-09	13,000	13,000
Library Deposit Staff 2009-10	8,000	8,000
Library Deposit Staff 2010-11	8,000	8,000
Library Deposit Staff 2011-12	7,000	7,000
Library Deposit Staff 2012-13	4,000	4,000
Library Deposit Staff 2013-14	3,000	3,000
Library Deposit Staff 2014-15	3,000	3,000
Library Deposit Staff 2015-16	1,000	1,000
Library Deposit Staff 2017-18	3,000	3,000
Library Deposit Staff 2018-2019	1,000	1,000
Refundable Library and College Deposit	1,47,000	1,47,000
Library Deposit Staff 2019-2020	4,000	5,000
Library Deposit Staff 2020-2021	1,000	-
Total	22,85,000	16,31,500



Annexure - IV

Provision for Employee Benefits

(Figures in Rs)

Particulars	As at 31st March 2021	As at 31st March 2020
ESI-Employee's Contribution	207	309
ESI-Employer's Contribution	895	1,553
P.F - Administrative Charges Payable	1,868	1,874
P.F Employees Payable	22,665	22,490
P.F Employers Payable	22,665	22,490
Professional Tax Payable	13,800	13,800
Salary Payable	29,63,291	28,46,917
TDS - Salary Payable	97,550	1,41,200
Total	31,28,062	30,60,683

Annexure - V

Tuition Fees

(Figures in Rs)

Particulars	As at 31st March 2021	As at 31st March 2020
BCA-I Year Fees	98,95,500	1,09,06,250
BCA II Year Fees	1,09,72,800	97,02,500
B C A III Yr Fees	97,25,000	81,87,150
M.B.A I Year Fees	2,84,44,000	2,60,12,000
MBA II Year Fee	2,40,70,400	1,97,89,970
MCA III Yr Fee	38,60,000	31,50,000
MCA - I Year Fees	60,15,800	22,58,000
MCA II Year Fee	22,00,000	36,58,000
Mcom 1st Year Fees	8,14,310	16,68,000
Mcom 2nd Year Fees	22,44,440	16,89,420
BBA 1st Year Fees	81,11,200	1,32,71,210
BBA 2nd Year Fees	1,20,93,750	1,78,87,500
BBA 3rd Year Fees	1,87,95,000	1,08,81,406
BCCM 1st Year Fees	69,93,905	-
Total	14,26,22,885	13,88,11,406



Dayananda Sagar Degree College
Balance Sheet as at : 31st March 2021

(Figures in Rs)			
Particulars	Note No	As at 31st March 2021	As at 31st March 2020
1	2	3	4
I. CAPITAL FUND AND LIABILITIES			
(1) Reserves and Surplus			
(a) General Fund	1	1,60,35,559	1,41,60,008
(2) Current Liabilities			
(a) Payables	2	3,47,800	-
(b) Other Current Liabilities	3	5,53,181	5,70,754
(3) Branch / Division	4	3,63,027	3,05,087
TOTAL		1,72,99,567	1,51,03,849
II. ASSETS			
(1) Non - Current Assets			
(a) Fixed Assets			
- Tangible Assets	5	5,01,959	5,97,551
(2) Current Assets			
(a) Cash and Cash Equivalents	6	1,67,95,638	1,45,08,299
(b) Other Current Assets	7	1,960	-
TOTAL		1,72,99,567	1,51,03,849

for Mahatma Gandhi Vidya Peetha Trust

As per our report of even date
for B.P.Rao & Co.,
Chartered Accountants
Firm Reg.No - 003116S

M. Mahachandrababu *M. Mahachandrababu*

(Trustee)

Place: Bengaluru

Date: 05/02/2022

(Trustee)

B. Harish Rao

(B. Harish Rao)

Partner

M.No - 029500



[Signature]
Principal,
Dayananda Sagar College of Arts,
Science & Commerce
K.S. Layout, Bangalore - 560 070.

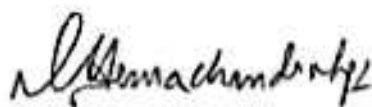
Dayananda Sagar Degree College
Income and Expenditure Statement for the year ended : 31st March 2021

(Figures in Rs)

	Particulars	Note No	As at 31st March 2021	As at 31st March 2020
	Incomes			
I.	Course \ Tuition Fees	8	27,43,480	35,09,135
II.	Other Income	9	3,91,236	5,88,976
III.	Salary Grants	9	37,76,977	65,41,810
IV.	Total Income (I + II)		69,11,673	1,06,39,921
	Expenses			
	- Employee Benefits Expense	10	36,73,444	66,85,561
	- Depreciation and Amortization	5	95,582	1,26,321
	- Other Expenses	11	12,66,097	13,71,369
V.	Total Expenses		50,35,123	81,83,250
VI.	Excess (Deficit) for the period (III - IV)		18,76,550	24,56,671

for Mahatma Gandhi Vidya Peetha Trust

As per our report of even date
for B.P.Rao & Co.,
Chartered Accountants
Firm Reg.No - 003116S


(Trustee)
Place: Bengaluru
Date: 05/02/2022

(Trustee)


(B. Harish Rao)
Partner
M.No - 029500


Principal,
Dayananda Sagar College of Arts,
Science & Commerce
K.S. Layout, Bangalore - 560 078.

Dayananda Sagar Degree College

Note: 1

Reserves and Surplus

(Figures in Rs)

Particulars	As at 31st March 2021	As at 31st March 2020
General Reserve		
Opening Balance	1,41,59,008	1,17,02,338
Add: Excess of Income over Expenditure	18,76,550	24,56,871
Closing Balance	1,60,35,559	1,41,59,008
Total	1,60,35,559	1,41,59,008

Note: 2

Payables

(Figures in Rs)

Particulars	As at 31st March 2021	As at 31st March 2020
Finance Officer Bangalore University	3,47,800	-
Total	3,47,800	-

Note: 3

Other current liabilities

(Figures in Rs)

Particulars	As at 31st March 2021	As at 31st March 2020
Family Pension Fund	40	170
Group Insurance	160	680
LIC Payable	15,018	52,868
Scholarship	42,168	2,22,723
Red cross fee	1,44,200	69,700
Admission Cancelled- Refundable	7,335	7,335
Professional Tax	800	2,800
Excess Fees	3,00,960	20
EDUCATION LOAN	5,000	-
Eligibility Fees	7,100	-
Exam Remuneration & Contingency	30,602	1,56,772
CHIEF MINISTER RELIEF FUND	-	11,331
Mogha V	-	3,855
Statutory liabilities		
Duties and taxes	-	51,500
Total	5,63,181	5,79,754



Dayananda Sagar Degree College

Note: 4
Branch / Division

(Figures in Rs)

Particulars	As at 31st March 2021	As at 31st March 2020
DSCE	(4,667)	(4,667)
DS College of Management	3,87,694	3,07,254
MGVPT	-	62,500
Total	3,63,027	3,65,087

Note: 6
Cash and cash equivalents

(Figures in Rs)

Particulars	As at 31st March 2021	As at 31st March 2020
30B-74370100009678/10004	61,25,206	50,43,569
BOB-74370100009687/10850- Grants A/c	1,06,70,432	94,62,730
Total	1,67,95,638	1,45,06,299

Note: 7
Other Current Assets

(Figures in Rs)

Particulars	As at 31st March 2021	As at 31st March 2020
TUITION FEE RECEIVABLE	1,960	-
Total	1,960	-



Dayananda Sagar Degree College

Note: 8

Course / Tuition Fees

(Figures in Rs)

Particulars	As at 31st March 2021	As at 31st March 2020
Tuition Fees	12,89,680	15,28,560
Admission Fees	36,790	98,870
BU Sports Fees	5,51,660	5,95,140
Library Fees	47,950	56,700
Medical Fees	20,550	24,300
Other Fees	5,09,450	6,96,195
Reading Room Fees	47,950	56,700
Registration Fees	53,835	1,37,600
Student Welfare Fund	34,350	40,500
Sports Fees	47,950	56,700
BU - Processing Fee	74,015	1,86,070
Lab Fees	24,960	33,800
BU-NSS Fee	4,320	-
Total	27,43,460	35,09,135

Note: 9

Other Income

(Figures in Rs)

Particulars	As at 31st March 2021	As at 31st March 2020
Interest on SB Account	3,47,285	5,11,948
BU- NSS Fees A/c	37,560	12,880
Arrears Fee 2002-2003	2,538	-
Other Fees	3,855	-
P.D.C. Fees & T.C Fee	-	37,200
Identity Card	-	7,200
Fine	-	19,040
Excess Fees -Income	-	710.00
Total(A)	3,91,236	6,88,976
Salary Grants (B)	37,76,977	65,41,810
Total(A+B)	41,68,213	71,30,786

Note: 10

Employee benefits expense

(Figures in Rs)

Particulars	As at 31st March 2021	As at 31st March 2020
Salary and Wages	36,73,444	66,85,561
Total	36,73,444	66,85,561



Dayananda Sagar Degree College

Note: 11

Other expenses

(Figures in Rs)

Particulars	As at 31st March 2021	As at 31st March 2020
Admission & Registration-Bcom	9,00,544	8,61,584
Bank Charges	3,353	2,602
Affiliation Registration Fees	3,47,800	3,20,000
SEMINAR EXPENSES	14,400	-
Round Off	0.03	-
Teachers Welfare Fund	-	21,250
Lab Maintenance	-	45,465
ADMISSION & REGISTRATION -BSC	-	72,668
SEMINAR EXPENSES	-	43,300
STUDENT WELFARE FUND	-	4,500
Total	12,66,097	13,71,369



Dayananda Sagar Degree College
Notes forming part of accounts as at March 31, 2021

Note: 5
Fixed Assets

S.No.	Nature of the Asset	Gross Block				Depreciation Block				Net Block	
		As at April 01, 2020	Addition - 100 Days	Addition - 100 Days	Disposals during the year	As at March 31, 2021	Percentage of Depreciation	Depreciation - 100 Days	Depreciation - 100 Days	As at March 31, 2021	As at March 31, 2020
A	Tangible										
(1)	Furniture & Fixtures	3,00,977	-	-	-	3,00,977	10%	30,098	-	2,70,879	3,00,977
(2)	Computers	-	-	-	-	-	40%	-	-	-	-
(3)	Library Books	77,559	-	-	-	77,559	40%	31,024	-	46,535	77,559
(4)	Lab Equipments	1,66,280	-	-	-	1,66,280	15%	24,942	-	1,41,338	1,66,280
(5)	Other Equipments	30,652	-	-	-	30,652	15%	4,598	-	26,054	30,652
(6)	Library Software	16,083	-	-	-	16,083	25%	4,021	-	12,062	16,083
	Total	5,97,551	-	-	-	5,97,551		96,582	-	5,01,969	5,97,551
	Previous year	7,23,871	-	-	-	7,23,871		1,26,321	-	5,97,551	7,23,871



FY 2019-20

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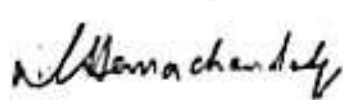
Dayananda Sagar College of Science, Arts, Commerce, Management, Infotech & Microbiology
Balance Sheet as at : 31st March 2020

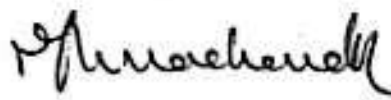
(Figures in Rs)

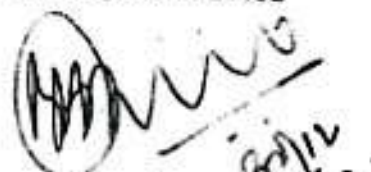
Particulars	Note.No	As at 31st March 2020	As at 31st March 2019
1	2	3	4
I. CAPITAL FUND AND LIABILITIES			
(1) Reserves and Surplus			
(a) General Fund	1	87,64,21,569	80,03,74,928
(2) Current Liabilities			
(a) Payables	2	27,98,590	14,82,257
(b) Other Current Liabilities	3	99,43,401	97,64,494
(c) Short - Term Provisions	4	30,55,183	30,88,154
TOTAL		89,22,18,743	81,47,09,833
II. ASSETS			
(1) Non - Current Assets			
(a) Fixed Assets			
- Tangible Assets	6	53,17,880	45,97,542
(b) Other Non - Current Assets	7	50,000	50,000
(2) Current Assets			
(a) Cash and Cash Equivalents	8	58,78,127	30,89,412
(b) Short Term Loans and Advances	9	1,02,41,743	42,12,411
(3) Branch / Division	5	87,09,30,993	80,27,60,468
TOTAL		89,22,18,743	81,47,09,833

for Mahatma Gandhi Vidya Peetha Trust

As per our report of even date
for B.P.Rao & Co.,
Chartered Accountants
Firm Reg.No - 003116S


(Trustee)


(Trustee)


(B. Harish Rao)
Partner
M.No - 029500

Place: Bengaluru
Date: 30/12/2020


Principal,
Dayananda Sagar College of Arts,
Science & Commerce
K.S. Layout, Bangalore - 560 078.

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Dayananda Sagar College of Science, Arts, Commerce, Management, Infotech & Microbiology

Income and Expenditure Statement for the year ended : 31st March 2020

(Figures in Rs)

	Particulars	Note No	Year Ended 31st March 2020	Year Ended 31st March 2019
	<u>Income</u>			
I.	Course / Tuition Fees	10	12,99,06,529	11,52,97,168
II.	Other Income	11	79,40,731	82,49,085
III.	<u>Total Income (I + II)</u>		13,78,47,260	12,35,46,253
	<u>Expenses</u>			
	- Building Maintenance - Shared		30,00,000	38,00,000
	- Employee Benefits Expense	12	3,59,24,308	3,49,76,489
	- Depreciation and Amortization	8	8,61,321	6,71,691
	- Other Expenses	13	2,20,14,989	1,82,83,167
IV.	<u>Total Expenses</u>		6,18,00,619	5,77,31,347
V.	<u>Excess (Deficit) for the period (III - IV)</u>		7,60,46,641	6,58,14,906

for Mahatma Gandhi Vidya Peetha Trust

As per our report of even date
for B.P.Rao & Co.,
Chartered Accountants
Firm Reg.No - 003116S

(Signature)
(Trustee)

(Signature)
(Trustee)

(Signature)
(B.Harish Rao)
Partner
M.No - 028500

Place: Bengaluru
Date: 30/12/2020

(Signature)
Principal,
Dayananda Sagar College of Arts,
Science & Commerce
K.S. Layout, Bangalore - 560 078

**Daysnanda Sagar College of Science, Arts, Commerce, Management, Infotech
& Microbiology**

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Note: 1

Reserves and Surplus

(Figures in Rs)

Particulars	As at 31st March 2020	As at 31st March 2019
General Reserve		
Opening Balance	80,03,74,928	73,80,60,022
Add: Excess of Income over Expenditure	7,60,46,641	6,23,14,806
Less: Utilised/ transferred during the year	-	-
Closing Balance	87,64,21,569	80,03,74,928
Total	87,64,21,569	80,03,74,928

Note: 2

Payables

(Figures in Rs)

Particulars	As at 31st March 2020	As at 31st March 2019
Total outstanding due to Others (Annexure - I)	27,98,590	14,82,257
Total	27,98,590	14,82,257

Note: 3

Other current liabilities

(Figures in Rs)

Particulars	As at 31st March 2020	As at 31st March 2019
College Deposit (Annexure - II)	21,38,000	33,44,000
Library Deposit (Annexure - III)	16,31,500	22,38,500
Advance Fees	1,67,220	1,14,580
Educational Loan	5,61,677	3,93,008
Exam Remuneration	7,022	73,021
Admission Cancellation	-	5,11,940
Project Guidance Fee MBA	4,65,000	4,63,000
Project Guidance Fee MCA	1,77,600	2,19,400
Project internship Fee MBA (BU)	3,49,270	3,47,250
Scholarship	26,88,541	11,63,771
Red Cross Fees	5,02,800	4,39,200
Exam Fees	-	22,279
Convocation Fees	-	14,446
Excess fee	2,00,278	2,74,343
DSI Faculty Reward Payable	3,26,270	-
DSI Student Reward	6,20,000	-
Statutory Dues:		
Duties & Taxes	1,08,223	1,41,256
GST Payable	-	4,500
Total	99,43,401	97,64,494



**Dayananda Sagar College of Science, Arts, Commerce, Management,
Infotech & Microbiology**

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Note: 4

Short term provisions

(Figures in Rs)

Particulars	As at 31st March 2020	As at 31st March 2019
Provision for Employee Benefits Provision for other employee benefits (Annexure - IV)	30,55,183	30,88,154
Total	30,55,183	30,88,154

Note: 5

Branch / Division

(Figures in Rs)

Particulars	As at 31st March 2020	As at 31st March 2019
Dayananda Sagar Business Academy	1,23,252	1,23,252
DSCBS	62,24,274	62,26,274
D S C Dental Science	8,160	8,160
DSC Pharmacy	6,628	6,628
D S C Physiotherapy	3,000	3,000
D S C Science, Arts & Commerce	3,07,254	2,61,455
D.S.I. Technology	82,770	82,770
MGVP TRUST	93,87,68,105	86,72,29,358
DSATM 3240 A/C	(12,500)	(12,500)
DSC Biological Science	(2,52,44,410)	(2,52,44,409.55)
DSC Engineering	(55,88,221)	(55,22,389.55)
DSCIL	(4,37,30,320)	(4,03,84,130.00)
D S C Nursing	(17,000.00)	
Total	87,09,30,993	80,27,60,468



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Dayananda Sagar College of Science, Arts, Commerce, Management, Infotech & Microbiology

Note: 7

Other Non Current Assets

(Figures in Rs)

Particulars	As at 31st March 2020	As at 31st March 2019
Deposit -IIM(Library)	25,000	25,000
EDI & Nodal Centre	25,000	25,000
Total	60,000	60,000

Note: 8

Cash and cash equivalents

(Figures in Rs)

Particulars	As at 31st March 2020	As at 31st March 2019
Vijaya Bank A/c. 14588	56,78,127	30,89,412
Total	56,78,127	30,89,412

Note: 9

Short-term loans and advances

(Figures in Rs)

Particulars	As at 31st March 2020	As at 31st March 2019
Adv Hemanth Uppalla	7,877	12,845
Savita Trivedi	1,236	5,016
Tuition Fee Receivable	1,01,80,260	33,09,313
Tuition Fee Receivable(Nepal Student)	-	8,06,460
Dr. Venkatesh B R	4,022	1,054
Nagaraj shenoy	37,841	64,729
Adv Suneetha V	6,927	12,994
Narasimha Murthy B R	2,000	-
Adv Sanjay H.R	1,580	-
Total	1,02,41,743	42,12,411



Dayananda Sagar College of Science, Arts, Commerce, Management, Infotech & Microbiology

Note: 10

Revenue from operations

(Figures in Rs)

Particulars	As at 31st March 2020	As at 31st March 2019
Tuition Fees (Annexure - V)	12,88,11,406	11,51,86,415
Arrears in Tuition Fees	10,95,123	1,10,753
Total	12,99,06,529	11,62,97,168

Note: 11

Other Income

(Figures in Rs)

Particulars	As at 31st March 2020	As at 31st March 2019
Recoveries (Fine)	8,75,245	6,20,233
Discontinued student	8,70,896	11,43,680
Interest on Savings Bank Account	2,39,993	1,72,170
Provisional Degree Certificate	51,820	47,250
Misc Income	58,208	14,250
Seminar Workshop	8,88,849	5,28,050
ID Card Fees - MBA, MCA, BCA, BSc & MSc	4,800	4,000
Mediclaime Insurance(I)	9,66,720	9,57,400
Unclaimed Deposits (Old)	18,70,000	21,19,990
Uniform fee(I)	21,16,200	18,92,700
Unclaimed Project Guidance (MBA)	-	4,92,000
Unclaimed Project Internship(MBA)	-	2,48,750
Creditors Written Off	-	10,612
Total	79,40,731	82,49,085

Note: 12

Employee Benefit Expense

(Figures in Rs)

Particulars	As at 31st March 2020	As at 31st March 2019
Salary-Management & Information	3,53,40,211	3,41,97,573
ESI-Employer's Contribution	20,010	31,328
PF Administrative Charges	22,344	23,032
Conveyance	15,271	-
Gratuity	2,55,136	4,55,114
PF Employers	2,68,416	2,66,444
Labour Welfare Fund-Employer's Contribution	2,920	3,000
Total	3,59,24,308	3,49,76,489



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Dayananda Sagar College of Science, Arts, Commerce, Management, Infotech & Microbiology

Note: 13

Other Expenses

(Figures in Rs)

Particulars	As at 31st March 2020	As at 31st March 2019
Admission & Registration	42,83,567	40,97,600
Advertisement & Publicity	64,680	1,17,404
Affiliation & Registration	15,09,800	20,14,150
PT Renewal Fees	2,500	2,500
Bank Charges	2,468	20,211
Consultancy Charges	93,23,110	70,30,209
Journals & subscriptions	2,03,495	1,16,975
Printing & Stationery	6,44,823	5,58,346
Mediclaime Premium	7,53,940	6,96,297
Exam expenses	1,02,992	1,53,489
Internet & SIS Expenses	39,143	1,24,209
Seminar & Workshop Expenses	10,01,023	11,40,432
Lab Consumables	2,75,526	4,05,257
Newspapers & Periodicals	1,24,555	1,50,155
Membership & Subscription	85,780	14,400
R & M - Equipment	94,193	3,78,388
Uniforms	12,42,361	8,88,705
Rates and taxes	10,327	9,145
Admission Cancellation	77,000	-
Installation Charges	11,000	-
Sports Expenses	45,021	-
Faculty Development Programme	59,951	-
DSI Scholarship	13,60,000	-
DSI Faculty Reward	6,61,270	-
Office Expenses	36,455	-
Conveyance	-	44,199
Corporation Tax	-	1,75,386
Sponsorship Expenses	-	1,18,000
Miscellaneous Expenses	-	27,710
Total	2,20,14,989	1,82,83,167



Dayananda Sagar College of Science, Arts, Commerce, Management, Infotech & Microbiology
Notes forming part of accounts as at March 31/31, 2020

Note: 6
Fixed Assets

(Figure in Rs)

Sl. No.	Nature of the Asset	Gross Block			Time of Dep.	Depreciation Block			Net Block	
		As at April 01, 2019	Addition > 180 Days	Disposals during the year		On Opening Balance	Addition > 180 Days	As at March 31, 2020	As at March 31, 2020	As at March 31, 2019
A	Tangible									
1	Furniture & Fixtures	25,10,292	77,800	3,31,454	0.10	2,51,029	7,788	2,75,491	26,46,164	25,10,292
2	Computers	75,300	1,22,720	79,090	0.40	30,120	49,008	95,146	1,82,504	75,300
3	Library Books	2,36,206	3,65,104	-	0.40	94,432	-	1,67,503	4,33,807	2,36,206
4	Equipments	17,75,745	1,54,810	4,47,971	0.15	2,60,302	23,222	3,23,181	20,55,345	17,75,745
	Total	45,97,542	3,55,410	12,20,249		6,41,903	80,098	8,61,321	53,17,880	45,97,542
	Previous year	42,34,571	2,32,629	6,02,033		5,39,541	44,707	6,71,691	45,97,542	42,34,571



Annexure - I
Sundry Creditors

(Figures in Rs)

Particulars	As at 31st March 2020	As at 31st March 2019
Book Paradise	1,42,702	8,400
Balaji Printers	58,559	2,335
Palavi	4,499	4,499
Prashanth.S	10,800	10,800
RV Cheluvamurthy	6,728	8,048
H.M.Enterprises	2,650	2,850
Sun World Office Needs	8,178	8,178
Alfa Agencies	14,596	61,920
Marqure Innotech Solutions Private Limited	4,61,601	2,10,370
M/s Mathaji Hardware	4,047	4,047
Printech Corporation	31,380	(15)
R.R.Consultancy	11,059	1,07,127
Santosh Agencies	(39,000)	(39,000)
Tanika Consulting Private Limited	6,64,000	6,48,000
V Terminex Pest Control	12,568	5,546
Way 2 Mint Services	(374)	(374)
Sowmya Flowers	14,917	-
VSP NETWORK SOLUTIONS	15,654	-
Vinutha K	17,100	-
Vinatha B R	9,000	-
Thoughtsol Infotech Pvt Ltd	25,252	-
The BlacBook	4,53,600	-
Surya Industries	65,638	-
INNOVATIVE BUSINESS SOLUTIONS	3	-
Sujatha Patil	1,16,340	-
Sree Veena M R	9,900	-
Manjunatha Interiors	15,134	-
Orient Technologies P.Ltd	39,845	-
Panchanmukhi Art Process	8,820	-
Prompt Compusolutions Pvt Ltd	34,633	-
Ranya K S	9,900	-
Scanfo Systems	15,812	-
Chandrakala.G	1,38,796	-
Adya Techno Solutions	1,003	-
Shalini S (1)	17,100	-
Shri Maruthi Enterprises	13,100	-
Digitrack Scientific Instruments	20,302	-
ISIT Office Space Solutions	1,62,250	-
MGVPT- Canteen	-	3,050
Veena Banaji	-	13,050
AIMA	-	29,000
Bhrui	-	28,650
Sapna Book House Pvt Ltd	-	69,880
Pushpanjali S	-	3,150
Mahespati S Jais	-	11,250
Mensaj Industries	-	20,650
Gopalappa A	-	12,600
Keerthi Arvind	-	9,900
Nandini.S	-	25,200
Rashmita P	-	14,400
Ashvini Eswara Byrva	-	9,000
BRINDA C	-	9,000
H.M.Muralidhar	-	29,500
Poomima H T	-	18,000
Salma Jabeen	-	9,900
Shobha Girish	-	30,150
Swathi V Hebbar	-	17,100
DSI Tulp Food Court	-	15,876
Kalyani Publishers	-	21,750
Sindhushree M.S	-	15,300
SLV Interior & Furnitures	-	5,440
Bunil Kumar G	-	19,800
Total	27,98,590	14,82,250



Annexure - II
College Deposit

(Figures in Rs)

Particulars	As at 31st March 2020	As at 31st March 2019
College Deposit BA Jou 2011-12	-	30,000
College Deposit BA Joun 2012-2013	50,000	50,000
College Deposit BA(JOUR) 2013-14	48,000	48,000
College Deposit BA(JOUR) 2014-15	40,000	40,000
College Deposit BBM 2011-12 BATCH	-	6,80,000
College Deposit BBM 2012-13 BATCH	6,18,000	6,43,000
College Deposit BBM 2013-14	2,66,000	2,66,000
College Deposit BBM 2014-15	2,98,000	2,98,000
College Deposit BCA 2011-12	-	2,40,000
College Deposit BCA 2012-13	1,84,000	1,84,000
College Deposit BCA 2013-14	1,00,000	1,02,000
College Deposit BCA 2014-15	92,000	96,000
College Deposit Bsc Cs 2011-12	-	40,000
College Deposit Bsc Cs 2012-13	25,000	25,000
College Deposit Bsc Cs 2013-14	24,000	24,000
College Deposit Bsc Cs 2014-15	6,000	6,000
College Deposit MBA(Bu) 2011-12 Batch	-	1,00,000
College Deposit MBA(Bu) 2012-13 Batch	1,54,000	1,54,000
College Deposit MBA(BU) 2013-14	42,000	42,000
College Deposit MBA(BU) 2014-15	48,000	48,000
College Deposit MCA(BU) 2011-12	-	85,000
College Deposit MCA(BU) 2012-13	68,000	68,000
College Deposit MCA(BU) 2013-14	10,000	10,000
College Deposit MCA(BU) 2014-15	8,000	8,000
College Deposit Mcom 2012-13	15,000	15,000
College Deposit Mcom 2013-14	16,000	16,000
College Deposit Mcom 2014-15	26,000	26,000
Total	21,38,000	33,44,000



Annexure - III
Library Deposit

(Figures in Rs)

Particulars	As at 31st March 2020	As at 31st March 2019
Library Deposit BA Jour 2011-12	-	18,000
Library Deposit BA Jour 2012-13	30,000	30,000
Library Deposit BA Jour 2013-14	24,000	24,000
Library Deposit BA Jour 2014-15	20,000	20,000
Library Deposit BBA 2016-17	2,000	2,000
Library Deposit BBA 2017-18	1,000	1,000
Library Deposit BBA 2019-2020	11,000	-
Library Deposit BBM 2011-12 BATCH	-	4,06,500
Library Deposit BBM 2012-13 BATCH	3,70,000	3,85,000
Library Deposit BBM 2013-14 BATCH	1,33,000	1,33,000
Library Deposit BBM 2014-15 BATCH	1,50,000	1,50,000
Library Deposit BCA 2011-12	-	1,44,000
Library Deposit BCA 2012-13	1,10,000	1,10,000
Library Deposit BCA 2013-14	50,000	51,000
Library Deposit BCA 2014-15	48,000	48,000
Library Deposit BCA 2017-18	-	1,000
Library Deposit BCA 2018-2019	3,000	3,000
Library Deposit BCA 2019-2020	16,000	-
Library Deposit BCom 2016-17	1,000	2,000
Library Deposit BCom 2017-18	1,000	1,000
Library Deposit BCOM 2019-2020	28,000	-
Library Deposit Bsc Cs 2011-12	-	24,000
Library Deposit Bsc Cs 2012-13	15,000	15,000
Library Deposit Bsc Cs 2013-14	12,000	12,000
Library Deposit Bsc Cs 2014-15	3,000	3,000
Library Deposit MBA(BU) 2011-12 Batch	-	60,000
Library Deposit MBA(BU) 2012-13	87,500	87,500
Library Deposit MBA(BU) 2013-14	37,000	37,000
Library Deposit MBA(BU) 2014-15	24,000	24,000
Library Deposit MBA(BU) 2015-16	15,000	16,000
Library Deposit MBA(BU) 2016-17	4,000	4,000
Library Deposit MBA(BU) 2017-18	30,000	32,000
Library Deposit MBA(BU) 2018-2019	17,000	17,000
Library Deposit MCA 2019-2020	24,000	-
Library Deposit MCA(BU) 2011-12	-	50,500
Library Deposit MCA(BU) 2012-13	36,000	36,000
Library Deposit MCA(BU) 2013-14	22,000	22,000
Library Deposit MCA(BU) 2014-15	4,000	4,000
Library Deposit MCA(BU) 2015-16	7,000	8,000
Library Deposit MCA(BU) 2016-17	2,000	2,000
Library Deposit MCA(BU) 2017-18	9,000	9,000
Library Deposit MCA 2nd Year Lateral 2018-2017	1,000	1,000
Library Deposit MCA (BU) 2018-2019	7,000	7,000
Library Deposit MCA 2019-2020	28,000	-
Library Deposit M.Com 2012-13	9,000	9,000
Library Deposit M.Com 2013-14	9,000	9,000
Library Deposit M.Com 2014-15	14,000	14,000
Library Deposit MCOM 2019-2020	9,000	1,000
Library Deposit MCOM (BU) 2018-2019	1,000	-
Library Deposit Staff 2005-06	4,000	4,000
Library Deposit Staff 2006-07	4,000	4,000
Library Deposit Staff 2007-08	1,000	1,000
Library Deposit Staff 2008-09	13,000	13,000
Library Deposit Staff 2009-10	5,000	5,000
Library Deposit Staff 2010-11	8,000	8,000
Library Deposit Staff 2011-12	7,000	7,000
Library Deposit Staff 2012-13	4,000	4,000
Library Deposit Staff 2013-14	3,000	3,000
Library Deposit Staff 2014-15	3,000	3,000
Library Deposit Staff 2015-16	1,000	1,000
Library Deposit Staff 2017-18	3,000	3,000
Library Deposit Staff 2018-2019	1,000	1,000
Refundable Library and College Deposit	1,47,000	1,47,000
Library Deposit Staff 2019-2020	5,000	-
Total	16,31,500	22,38,500



Annexure - IV
Provision for Employee Benefits

(Figures in Rs)

Particulars	As at 31st March 2020	As at 31st March 2019
ESI-Employee's Contribution	359	1,075
ESI-Employer's Contribution	1,553	2,919
P.F - Administrative Charges Payable	1,874	1,856
P.F Employees Payable	22,490	22,277
P.F Employers Payable	22,490	22,277
Professional Tax Payable	13,600	14,600
Salary Payable	28,45,917	28,97,600
TDS - Salary Payable	1,41,200	1,25,550
CGST Payable	2,250	-
SGST Payable	2,250	-
Total	30,55,183	30,88,154

Annexure - V
Tuition Fees

(Figures in Rs)

Particulars	As at 31st March 2020	As at 31st March 2019
BCA-I Year Fees	1,09,06,250	1,01,22,500
BCA II Year Fees	97,02,500	84,56,650
B C A III Yr Fees	81,87,150	91,42,500
M.B.A I Year Fees	2,60,12,000	2,04,28,460
MBA II Year Fee	1,97,59,970	1,54,00,000
MCA III Yr Fee	31,50,000	40,31,890
MCA - I Year Fees	22,58,000	15,84,240
MCA II Year Fee	36,58,000	33,39,930
Mcom 1st Year Fees	18,98,000	14,49,540
Mcom 2nd Year Fees	16,69,420	7,01,460
BBA 1st Year Fees	1,32,71,210	1,94,97,925
BBA 2nd Year Fees	1,78,57,500	1,15,66,300
BBA 3rd Year Fees	1,08,81,408	88,05,000
BBA 3rd Year Fees(Nepal Students)	-	6,60,000
Total	12,88,11,408	11,51,86,415



Dayananda Sagar Degree College
Balance Sheet as at : 31st March 2020

(Figures in Rs)

	Note No	As at 31st March 2020	As at 31st March 2019
	2	3	4
I. CAPITAL FUND AND LIABILITIES			
(1) Reserves and Surplus			
(a) General Fund	1	1,41,59,008	1,17,02,338
(2) Current Liabilities			
(a) Payables	2	-	90,040
(b) Other Current Liabilities	3	5,79,754	4,05,828
(3) Branch / Division	4	3,65,087	2,38,288
TOTAL		1,51,03,849	1,24,36,292
II. ASSETS			
(1) Non - Current Assets			
(a) Fixed Assets	5		
- Tangible Assets		5,97,551	7,23,871
(2) Current Assets			
(a) Cash and Cash Equivalents	6	1,45,06,299	1,17,12,421
(b) Other Current Assets		-	-
TOTAL		1,51,03,849	1,24,36,292

for Mahatma Gandhi Vidya Peetha Trust

As per our report of even date
 for B.P.Rao & Co.,
 Chartered Accountants
 Firm Reg.No - 003116S

Hema chandrabh

(Trustee)

Place: Bengaluru
 Date: 30/12/2020

Hema chandrabh

(Trustee)

B. Harish Rao

(B. Harish Rao)

Partner
 M.No - 029500



[Signature]
Principal
 Dayananda Sagar College of Arts,
 Science & Commerce
 K.S. Layout, Bangalore - 560 079

Dayananda Sagar Degree College
Income and Expenditure Statement for the year ended : 31st March 2020

(Figures in Rs)

	Particulars	Note No	As at 31st March 2020	As at 31st March 2019
	Incomes			
I.	Course \ Tuition Fees	7	35,09,135	31,83,100
II.	Other Income	8	5,88,976	8,32,334
III.	Salary Grants	8	85,41,810	49,12,527
IV.	Total Income (I + II)		1,06,39,921	89,27,961
	Expenses			
	- Employee Benefits Expense	9	86,85,561	49,25,533
	- Depreciation and Amortization	5	1,26,321	1,80,434
	- Other Expenses	10	13,71,369	13,00,400
V.	Total Expenses		81,83,250	63,86,367
VI.	Excess (Deficit) for the period (III - IV)		24,56,671	25,41,594

for Mahatma Gandhi Vidya Peetha Trust

As per our report of even date
for B.P.Rao & Co.,
Chartered Accountants
Firm Reg.No - 003116S

(Signature)

(Trustee)
Place: Bengaluru
Date: 30/12/2020

(Signature)

(Trustee)

(Signature)

(B. Harish Rao)
Partner
M.No - 029500

(Signature)
Principal
Dayananda Sagar College of Arts,
Science & Commerce
K.S. Layout, Bangalore - 560 078.

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Dayananda Sagar Degree College

Note: 1

Reserves and Surplus

(Figures in Rs)

Particulars	As at 31st March 2020	As at 31st March 2019
General Reserve		
Opening Balance	1,17,02,338	91,60,744
Add: Excess of Income over Expenditure	24,50,671	25,41,594
Closing Balance	1,41,59,008	1,17,02,338
Total	1,41,59,008	1,17,02,338

Note: 2

Payables

(Figures in Rs)

Particulars	As at 31st March 2020	As at 31st March 2019
Total outstanding due to Others (Annexure - I)	-	90,040
Total	-	90,040

Note: 3

Other current liabilities

(Figures in Rs)

Particulars	As at 31st March 2020	As at 31st March 2019
Family Pension Fund	170	60
Group Insurance	880	17,914
LIC Payable	52,868	18,009
Exam Remuneration & Contingency	1,56,772	-
Excess Fees	20	6,355
Scholarship	2,22,723	2,88,735
Red cross fee	69,700	69,700
Admission Cancelled- Refundable	7,335	3,855
CHIEF MINISTER RELIEF FUND	11,331	-
Professional Tax	2,800	1,000
Megha V	3,855	-
Statutory liabilities		
Duties and taxes	51,500	-
Total	6,79,754	4,05,628



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Dayananda Sagar Degree College

Note: 4

Branch / Division

(Figures in Rs)

Particulars	As at 31st March 2020	As at 31st March 2019
DSCE	(4,667)	(23,169)
MGVPT	82,500	-
DS College of Management	3,07,254	2,61,455
Total	3,65,087	2,38,286

Note: 6

Cash and cash equivalents

(Figures in Rs)

Particulars	As at 31st March 2020	As at 31st March 2019
Vijaya Bank Acc. 10004	50,43,569	34,49,888
Vijaya Bank Acc. 10850(Salary grants)	94,62,730	82,62,733
Total	1,45,06,299	1,17,12,421



Dayananda Sagar Degree College
Notes forming part of accounts as at March 31, 2020

Note: 5
Fixed Assets

(Figures in Rs)

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Note: 5

Fixed Assets

Sl. No.	Nature of the Asset	Gross Block					Depreciation Block					Net Block	
		As at April 01, 2019	Addition's 180 Days	Addition's 180 Days	Disposals during the year	As at March 31, 2020	Ratio of Depr.	On Opening Balance	Addition's 180 Days	Addition's 180 Days	As at March 31, 2020	As at March 31, 2019	
A	Tangible												
(1)	Furniture & Fixtures	3,34,418	-	-	-	3,34,418	10%	33,442	-	-	3,00,977	3,34,418	
(2)	Computers	-	-	-	-	-	40%	-	-	-	-	-	
(3)	Library Books & Lab	1,29,266	-	-	-	1,29,266	40%	51,706	-	77,559	1,29,266		
(4)	Equipments	1,95,623	-	-	-	1,95,623	15%	29,343	-	1,66,280	1,95,623		
(5)	Other Equipments	43,120	-	-	-	43,120	15%	6,468	-	36,652	43,120		
(6)	Library Software	21,444	-	-	-	21,444	25%	5,361	-	16,083	21,444		
	Total	7,23,871	-	-	-	7,23,871		1,26,321	-	5,97,551	7,23,871		
	Previous year	8,47,751	-	36,554	-	8,84,305		1,53,120	-	7,311	7,23,871		



Dayananda Sagar Degree College

Note: 7

Course / Tuition Fees

(Figures in Rs)

Particulars	As at 31st March 2020	As at 31st March 2019
Tuition Fees	15,28,560	14,38,200
Admission Fees	98,870	1,01,008
BU Sports Fees	5,85,140	5,06,160
Library Fees	58,700	53,200
Medical Fees	24,300	22,800
Other Fees	6,98,195	5,83,052
Reading Room Fees	58,700	53,200
Registration Fees	1,37,800	1,38,458
Student Welfare Fund	40,500	38,000
Sports Fees	56,700	53,200
BU - Processing Fee	1,86,070	1,81,944
Lab Fees	33,800	35,880
Total	35,09,135	31,83,100

Note: 8

Other Income

(Figures in Rs)

Particulars	As at 31st March 2020	As at 31st March 2019
Misc. Income	-	66,484
P.D.C. Fees & T.C Fee	37,200	39,400
Interest on SB Account	5,11,948	3,72,888
Identity Card	7,200	3,852
Fine	19,040	12,810
Professional Courses & Certificate Programs	-	2,94,000
BU- NSS Fees A/c	12,880	42,900
Excess Fees -Income	710	-
Total(A)	5,88,976	8,32,334
Salary Grants (B)	65,41,810	49,12,527
Total(A+B)	71,30,786	57,44,861

Note: 9

Employee benefits expense

(Figures in Rs)

Particulars	As at 31st March 2020	As at 31st March 2019
Salary and Wages	66,85,561	49,25,533
Total	66,85,561	49,25,533



Dayananda Sagar Degree College

Note: 10
Other expenses

(Figures in Rs)

Particulars	As at 31st	As at 31st
	March 2020	March 2019
Admission & Registration-Bcom	8,61,584	7,84,250
Bank Charges	2,602	7,038
Teachers Welfare Fund	21,250	-
Lab Maintenance	45,465	34,627
Sports Materials	-	43,280
ADMISSION & REGISTRATION -BSC	72,668	83,630
SEMINAR EXPENSES	43,300	-
STUDENT WELFARE FUND	4,500	-
Affiliation Registration Fees	3,20,000	3,47,575
Total	13,71,369	13,00,400



Dayananda Sagar Degree College

Annexure - I
Sundry Creditors

(Figures in Rs)

Particulars	As at 31st March 2020	As at 31st March 2019
Digitrack Scientific Instruments		18,502
M/s Sree Kannika Scientific Supplies Co		18,125
M/s Srivari Book House		38,554
World Sports		18,859
Total		90,040



FY 2018-19

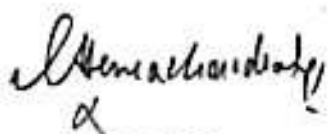
Dayananda Sagar College of Science, Arts, Commerce, Management, Infotech & Microbiology
Balance Sheet as at : 31st March 2019

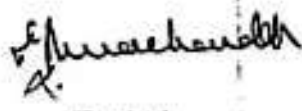
(Figures in Rs)

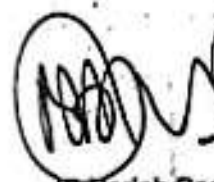
Particulars	Note No	As at 31st March 2019	As at 31st March 2018
1	2	3	4
I. CAPITAL FUND AND LIABILITIES			
(1) Reserves and Surplus	1	800,374,928	738,060,022
(a) General Fund			
(2) Current Liabilities	2	1,482,257	946,884
(a) Payables	3	9,764,494	14,006,601
(b) Other Current Liabilities	4	3,088,164	2,712,602
(c) Short - Term Provisions			
TOTAL		814,709,833	755,726,109
II. ASSETS			
(1) Non - Current Assets	6		
(a) Fixed Assets			
- Tangible Assets		4,597,542	4,234,571
(b) Other Non - Current Assets	7	50,000	60,000
(2) Current Assets	8	3,089,412	996,999
(a) Cash and Cash Equivalents	9	4,212,411	5,567,800
(b) Short Term Loans and Advances			
(3) Branch / Division	5	802,760,468	744,866,739
TOTAL		814,709,833	755,726,109
		0	0

for Mahatma Gandhi Vidya Peetha Trust

As per our report of even date
for B.P.Rao & Co.,
Chartered Accountants
Firm Reg. No - 003116S


(Trustee)


(Trustee)


(B. Harish Rao)
Partner
M.No - 029500


Principal,
Dayananda Sagar College of Arts,
Science & Commerce
K.S. Layout, Bangalore - 560 072

Dayananda Sagar College of Science, Arts, Commerce, Management, Infotech & Microbiology

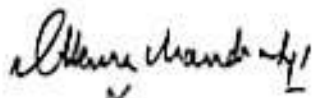
Income and Expenditure Statement for the year ended : 31st March 2019

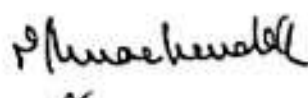
(Figures in Rs)

	Particulars	Note No	Year Ended 31st March 2019	Year Ended 31st March 2018
	Income			
I.	Course / Tuition Fees	10	115,297,168	93,463,622
II.	Other Income	11	8,249,085	9,585,502
III.	Total Income (I + II)		123,546,253	103,049,124
	Expenses			
	- Building Maintenance - Shared		7,300,000	3,800,000
	- Employee Benefits Expense	12	34,521,375	29,938,759
	- Depreciation and Amortization	6	671,691	623,992
	- Other Expenses	13	16,738,281	18,878,774
IV.	Total Expenses		61,231,347	53,241,526
V.	Excess (Deficit) for the period (III - IV)		62,314,906	49,807,598

for Mahatma Gandhi Vidya Peetha Trust

As per our report of even date
for B.P.Rao & Co.,
Chartered Accountants
Firm Reg.No - 003116S


(Trustee)


(Trustee)


(B. Harish Rao)
Partner
M.No - 029500




Principal,
Dayananda Sagar College of Arts,
Science & Commerce
K.S. Layout, Bangalore - 560 078.

**Dayananda Sagar College of Science, Arts, Commerce, Management, Infotech
& Microbiology**

Note: 1

Reserves and Surplus

(Figures in Rs)

Particulars	As at 31st March 2019	As at 31st March 2018
General Reserve		
Opening Balance	738,060,022	688,252,424
Add: Excess of Income over Expenditure	62,314,906	40,807,598
Less: Utilised/ transferred during the year	-	-
Closing Balance	800,374,928	738,060,022
Total	800,374,928	738,060,022

Note: 2

Payables

(Figures in Rs)

Particulars	As at 31st March 2019	As at 31st March 2018
Total outstanding due to Others (Annexure - I)	1,482,257	946,884
Total	1,482,257	946,884

Note: 3

Other current liabilities

(Figures in Rs)

Particulars	As at 31st March 2019	As at 31st March 2018
College Deposit (Annexure - II)	3,344,000	4,749,000
Library Deposit (Annexure - III)	2,238,500	3,060,500
Advance Fees	114,580	194,330
Educational Loan	393,008	543,625
Exam Remuneration	73,021	15,300
Admission Cancellation	511,940	-
Project Guidance Fee MBA	463,000	769,000
Project Guidance Fee MCA	219,400	181,400
Project Internship Fee MBA (BU)	347,250	472,500
Scholarship	1,163,771	3,043,880
Red Cross Fees	439,200	377,000
Exam Fees	22,279	420,234
Convocation Fees	14,446	65,423
Excess fee	274,343	54,340
Statutory Dues:		
Duties & Taxes	141,256	60,069
GST Payable	4,500	-
Total	9,764,494	14,006,601



**Dayananda Sagar College of Science, Arts, Commerce, Management, Infotech
& Microbiology**

Note: 4

Short term provisions

(Figures in Rs)

Particulars	As at 31st March 2019	As at 31st March 2018
Provision for Employee Benefits		
Provision for other employee benefits	3,088,154	2,712,602
(Annexure - IV)		
Total	3,088,154	2,712,602

Note: 5

Branch / Division

(Figures in Rs)

Particulars	As at 31st March 2019	As at 31st March 2018
Dayananda Sagar Business Academy	123,252	123,252
DSCBS	6,226,274	6,226,274
D S C Dental Science	8,160	8,160
DSC Pharmacy	6,628	6,628
D S C Physiotherapy	3,000	3,000
D S C Science, Arts & Commerce	261,455	215,544
D.S.I. Technology	82,770	82,770
MGVP TRUST	867,229,358	733,809,308
DSATM 3240 A/C	(12,500)	(12,500)
DSC Biological Science	(25,244,410)	(25,244,410)
DSC Engineering	(5,522,390)	(5,516,609)
DSCIL	(40,384,130)	(38,999,335)
DSC Nursing	(17,000)	(17,000)
MGVPT-SBI		72,181,946
Total	802,760,468	744,866,739



Dayananda Sagar College of Science, Arts, Commerce, Management, Infotech & Microbiology

Note: 7

(Figures in Rs)

Other Non Current Assets

Particulars	As at 31st March 2019	As at 31st March 2018
Deposit -IIM(Library)	25,000	35,000
EDI & Nodal Centre	25,000	25,000
Total	50,000	60,000

Note: 8

(Figures in Rs)

Cash and cash equivalents

Particulars	As at 31st March 2019	As at 31st March 2018
Vijaya Bank A/c.14988	3,089,412	996,999
Total	3,089,412	996,999

Note: 9

(Figures in Rs)

Short-term loans and advances

Particulars	As at 31st March 2019	As at 31st March 2018
Adv Hemanth Uppalla	12,845	7,612
Savita Trivedi	5,016	5,073
Tuition Fee Receivable	3,309,313	4,636,530
Tuition Fee Receivable(Nepal Student)	806,460	809,490
Dr. Venkatesh B R	1,054	5,000
NagaraJ shenoy	54,729	13,947
Adv Suneetha V	12,994	-
Printech Corporation	-	239
Santosh Agencies	-	39,000
Medicaim Insurance(Employees)	-	6,219
Gst arrears(July & August)	-	26,420
Additional English Fees	-	18,270
Total	4,212,411	5,567,800



Dayananda Sagar College of Science, Arts, Commerce, Management, Infotech & Microbiology

Note: 10

Revenue from operations

(Figures in Rs)

Particulars	As at 31st March 2019	As at 31st March 2018
Tuition Fees (Annexure - V)	115,186,415	91,315,945
Arrears in Tuition Fees	110,753	2,147,677
Total	115,297,168	93,463,622

Note: 11

Other Income

(Figures in Rs)

Particulars	As at 31st March 2019	As at 31st March 2018
Recoveries (Fine)	620,233	533,418
Discontinued student	1,143,680	2,784,665
Interest on Savings Bank Account	172,170	340,711
Provisional Degree Certificate	47,250	50,550
Misc Income	14,250	567,468
Seminar Workshop	528,050	692,980
ID Card Fees - MBA, MCA, BCA, BSc & MSc	4,000	6,050
Mediclaim Insurance(I)	957,400	780,160
Unclaimed Deposits (Old)	2,119,990	2,777,500
Uniform fee(I)	1,892,700	1,052,000
Unclaimed Project Guidance (MBA)	492,000	-
Unclaimed Project Internship(MBA)	246,750	-
Creditors Written Off	10,612	-
Total	8,249,085	9,585,502

Note: 12

Employee Benefit Expense

(Figures in Rs)

Particulars	As at 31st March 2019	As at 31st March 2018
Salary-Management & Information	34,197,573	29,589,302
ESI-Employer's Contribution	31,328	59,937
PF Administrative Charges	23,032	26,923
PF Employers	266,444	260,077
Labour Welfare Fund-Employer's Contribution	3,000	2,520
Total	34,521,375	29,938,759



Dayananda Sagar College of Science, Arts, Commerce, Management, Infotech & Microbiology

Note: 13

Other Expenses

(Figures in Rs)

Particulars	As at 31st March 2019	As at 31st March 2018
Admission & Registration	4,097,600	3,693,179
Advertisement & Publicity	117,404	225,882
Affiliation & Registration	2,014,150	1,945,849
PT Renewal Fees	2,500	2,500
Bank Charges	20,211	42,659
Conveyance	44,199	9,547
Consultancy Charges	7,030,209	8,103,515
Journals & subscriptions	118,975	160,202
Printing & Stationery	558,346	470,095
Mediclinic Premium	896,297	646,540
Exam expenses	153,489	100,934
Internet & SIS Expenses	124,209	75,469
Seminar & Workshop Expenses	1,140,432	741,525
Lab Consumables	405,257	321,246
Newspapers & Periodicals	150,155	49,464
Gratuity	455,114	1,376,033
Membership & Subscription	14,400	36,150
R & M - Equipment	378,388	81,126
Uniforms	888,705	617,504
Rates and taxes	9,145	5,405
Corporation Tax	175,386	165,110
Sponsorship Expenses	118,000	-
Miscellaneous Expenses	27,710	-
Total	18,738,281	18,878,774



Annexure - I

Figures in Rs

Sundry Creditors	As at 31st March 2017	As at 31st March 2018
Particulars		
Book Paradise	6,400	22,365
MOVPT- Caravan	3,080	15,370
Balaji Printers	2,335	2,528
Gopaleppa A	12,800	10,800
Kaarthi Arvind	8,900	20,700
Nandini S.	28,200	23,850
Pratibha	4,408	11,248
Prasanth S	10,800	10,800
RV Cheluvamurthy	8,048	8,048
Salma Jabbar	8,800	18,800
Shobha Gopin	30,150	21,150
Swathi V Heller	17,100	17,100
Old Tully Food Court	18,878	72,798
H.M Enterprises	2,850	25,548
Shruti	26,580	24,751
Sun World Office Needs	8,178	8,178
AIMA	29,000	-
AZS Agencies	61,500	-
Ashwin Eswara Syam	8,000	-
BRINDA C	8,000	-
H.M. Murdhar	29,500	-
Kalyani Publishers	21,760	-
Nagpure Infotech Solutions Private Limited	210,370	-
Nehaapal S Jini	11,280	-
Niraj Industries	20,850	-
Nis Mathaji Hardware	4,047	-
Purnima H T	18,000	-
Priyanka Corporation	(15)	-
Pulparaj S	3,180	-
Rasmiha P	14,400	-
R.R. Consultancy	107,127	-
Sankosh Agencies	(38,000)	-
Sanya Book House Pvt Ltd	69,880	-
Sandhuwasa M.S	15,300	-
SLV Interior & Furniture	5,440	-
Soni Kumar D	19,800	-
Tanika Consulting Private Limited	648,000	-
Vivans Band	13,050	-
V Terminus Post Control	8,548	-
Way 2 Mini Services	(374)	-
Rajappa KV	-	8,820
Unadevi K	-	18,900
Uma Sharma R	-	8,100
VS Techad India Up	-	3,858
Skanamurthy M R	-	20,700
Sowmya Flowers	-	8,940
Brilliant H N	-	8,583
Sri Ramachandran Centre	-	87,318
Suna S.N	-	3,900
ISP NETWORK SOLUTIONS	-	63,689
Posavendra Acharya	-	11,700
HD Tekasvika	-	2,038
Manakshi N.P	-	19,800
Prabha Dhanuwiner	-	44,100
SI Rashmi J.N	-	14,850
Abdul Sawaib & Coaters	-	13,340
Ashwya Group	-	38,448
Anon R	-	8,500
Chitra Devanand Hulmani	-	20,700
Gayatri Ravindra	-	42,750
Gopal K S	-	78,990
INNOVATIVE BUSINESS SOLUTIONS	-	26,815
Kishanash M	-	18,200
Mehta L	-	15,750
Nakho R	-	19,350
Praveen Smita D	-	18,650
Ramkishore M R	-	8,900
Rajesh	-	1,792
Total	1,462,267	945,884



Dayananda Sagar College of Science, Arts, Commerce, Management, Infotech & Microbiology

Annexure - II

(Figures in Rs)

College Deposit	As at 31st March 2019	As at 31st March 2018
Particulars		
College Deposit BA Jou 2011-12	30,000	30,000
College Deposit BA Jour 2012-2013	50,000	50,000
College Deposit BA Jour 2010-11 Batch	-	30,000
College Deposit BA(JOUR) 2013-14	48,000	48,000
College Deposit BA(JOUR) 2014-15	40,000	40,000
College Deposit BBM 2010-11 Batch	-	790,000
College Deposit BBM 2011-12 BATCH	680,000	690,000
College Deposit BBM 2012-13 BATCH	643,000	675,000
College Deposit BBM 2013-14	266,000	276,000
College Deposit BBM 2014-15	298,000	322,000
College Deposit BCA 2010-11 Batch	-	235,000
College Deposit BCA 2011-12	240,000	240,000
College Deposit BCA 2012-13	184,000	189,000
College Deposit BCA 2013-14	102,000	108,000
College Deposit BCA 2014-15	98,000	112,000
College Deposit BSC CS 2010-11 Batch	-	20,000
College Deposit Bsc Cs 2011-12	40,000	50,000
College Deposit Bsc Cs 2012-13	25,000	25,000
College Deposit Bsc Cs 2013-14	24,000	26,000
College Deposit Bsc Cs 2014-15	8,000	10,000
College Deposit MBA(BU) 2010-11	-	90,000
College Deposit MBA(Bu) 2011-12 Batch	100,000	100,000
College Deposit MBA(Bu) 2012-13 Batch	154,000	154,000
College Deposit MBA(BU) 2013-14	42,000	44,000
College Deposit MBA(BU) 2014-15	48,000	48,000
College Deposit MCA(BU) 2010-11	-	100,000
College Deposit MCA(BU) 2011-12	85,000	100,000
College Deposit MCA(BU) 2012-13	68,000	70,000
College Deposit MCA(BU) 2013-14	10,000	10,000
College Deposit MCA(BU) 2014-15	8,000	8,000
College Deposit Mcom 2012-13	15,000	15,000
College Deposit Mcom 2013-14	16,000	16,000
College Deposit Mcom 2014-15	26,000	28,000
Total	3,344,000	4,749,000



Annexure - III
Library Deposit

(Rupee in Rs)

Particulars	As at 31st March 2019	As at 31st March 2018
Library Deposit BA JOUR 2010-11 Batch	-	18,000
Library Deposit BA Jour 2011-12	18,000	18,000
Library Deposit BA Jour 2012-13	30,000	30,000
Library Deposit BA Jour 2013-14	24,000	24,000
Library Deposit BA Jour 2014-15	20,000	20,000
Library Deposit BBA 2016-17	2,000	2,000
Library Deposit BBA 2017-18	1,000	1,000
Library Deposit BSM 2010-11 Batch	-	474,000
Library Deposit BSM 2011-12 BATCH	406,000	412,500
Library Deposit BSM 2012-13 BATCH	385,000	404,000
Library Deposit BSM 2013-14 BATCH	133,000	138,000
Library Deposit BSM 2014-15 BATCH	180,000	182,000
Library Deposit BCA 2010-11 Batch	-	141,000
Library Deposit BCA 2011-12	144,000	144,000
Library Deposit BCA 2012-13	110,000	113,000
Library Deposit BCA 2013-14	51,000	54,000
Library Deposit BCA 2014-15	48,000	58,000
Library Deposit BCA 2017-18	1,000	1,000
Library Deposit BCA 2016-17	2,000	2,000
Library Deposit BCom 2016-17	1,000	1,000
Library Deposit BCom 2017-18	-	12,000
Library Deposit BSC CS 2010-11 Batch	-	30,000
Library Deposit Bsc Cs 2011-12	24,000	30,000
Library Deposit Bsc Cs 2012-13	15,000	15,000
Library Deposit Bsc Cs 2013-14	12,000	13,000
Library Deposit Bsc Cs 2014-15	3,000	5,000
Library Deposit MBA(BU) 2010-11	-	54,000
Library Deposit MBA(BU) 2011-12 Batch	60,000	60,000
Library Deposit MBA(BU) 2012-13	87,500	87,500
Library Deposit MBA(BU) 2013-14	37,000	38,000
Library Deposit MBA(BU) 2014-15	24,000	24,000
Library Deposit MBA(BU) 2016-18	18,000	25,000
Library Deposit MBA(BU) 2016-17	4,000	4,000
Library Deposit MBA(BU) 2017-18	32,000	32,000
Library Deposit MBA(BU) 2018-2019	17,000	-
Library Deposit MCA(BU) 2010-11	-	60,000
Library Deposit MCA(BU) 2011-12	50,500	59,500
Library Deposit MCA(BU) 2012-13	35,000	37,000
Library Deposit MCA(BU) 2013-14	22,000	25,000
Library Deposit MCA(BU) 2014-15	4,000	5,000
Library Deposit MCA(BU) 2015-16	8,000	8,000
Library Deposit MCA(BU) 2016-17	2,000	3,000
Library Deposit MCA(BU) 2017-18	9,000	9,000
Library Deposit MCA 2nd Year Lateral 2016-2017	1,000	-
Library Deposit MCA (BU) 2018-2019	7,000	-
Library Deposit M.Com 2012-13	9,000	9,000
Library Deposit M.Com 2013-14	9,000	9,000
Library Deposit M.Com 2014-15	14,000	15,000
Library Deposit MCOM (BU) 2018-2019	1,000	-
Library Deposit Staff 2006-06	4,000	4,000
Library Deposit Staff 2006-07	4,000	4,000
Library Deposit Staff 2007-08	1,000	1,000
Library Deposit Staff 2008-09	13,000	13,000
Library Deposit Staff 2009-10	5,000	5,000
Library Deposit Staff 2010-11	9,000	9,000
Library Deposit Staff 2011-12	7,000	7,000
Library Deposit Staff 2012-13	4,000	4,000
Library Deposit Staff 2013-14	3,000	3,000
Library Deposit Staff 2014-15	3,000	3,000
Library Deposit Staff 2015-16	1,000	1,000
Library Deposit Staff 2017-18	2,000	3,000
Library Deposit Staff 2018-2019	1,000	-
Refundable Library and College Deposit	147,000	147,000
Library Caution Deposit MCA 2nd Year Lateral	-	1,000
Total	2,238,500	3,050,500



Dayananda Sagar College of Science, Arts, Commerce, Management, Infotech & Microbiology

Annexure - IV

Provision for Employee Benefits

(Figures in Rs)

Particulars	As at 31st March 2019	As at 31st March 2018
ESI-Employee's Contribution	1,075	1,776
ESI-Employer's Contribution	2,919	4,816
P.F - Administrative Charges Payable	1,856	2,137
P.F Employees Payable	22,277	22,297
P.F Employers Payable	22,277	22,297
Professional Tax Payable	14,600	13,400
Salary Payable	2,897,600	2,539,579
TDS - Salary Payable	125,550	106,300
Total	3,088,154	2,712,602

Annexure - V

Tuition Fees

(Figures in Rs)

Particulars	As at 31st March 2019	As at 31st March 2018
BA Journalism III Year	-	1,215,000
BCA-I Year Fees	10,122,500	9,075,900
BCA II Year Fees	8,456,650	9,612,500
B C A III Yr Fees	9,142,500	5,446,500
M.B.A I Year Fees	20,428,460	15,739,370
MBA II Year Fee	15,400,000	9,280,000
MCA III Yr Fee	4,031,890	3,010,000
MCA - I Year Fees	1,584,240	1,551,030
MCA II Year Fee	3,339,930	4,393,710
Mcom 1st Year Fees	1,449,540	723,630
Mcom 2nd Year Fees	701,480	1,666,430
BBA 1st Year Fees	19,497,925	12,890,000
BBA 2nd Year Fees	11,566,300	9,744,375
BBA 3rd Year Fees	8,805,000	7,147,500
BBA 3rd Year Fees(Nepa/ Students)	660,000	-
Total	115,186,415	91,316,945



Note: 6
Fixed Assets

(Figures in Rs.)

Sl. No.	Nature of the Asset	Gross Block				Depreciation Block				Net Block		
		As at April 01, 2018	Addition > 180 Days	Addition < 180 Days	Disposals during the year	As at March 31, 2019	Rate of Depn	On Opening Balance	Addition > 180 Days	Addition < 180 Days	As at March 31, 2019	As at March 31, 2018
A	Tangible											
1	Furniture & Fixtures	2,519,000	12,500	244,142	-	2,775,650	0.10	251,900	1,251	12,207	265,358	2,519,292
2	Computers	15,493	35,400	55,955	-	106,848	0.40	6,197	14,190	11,191	31,548	76,300
3	Library Books	105,729	6,352	211,156	-	323,277	0.40	42,292	2,541	42,239	87,072	236,206
4	Equipments	1,594,349	178,309	290,740	-	2,003,458	0.15	239,152	26,755	21,806	287,713	1,775,745
	Total	4,234,571	232,639	802,033	-	5,269,233		539,541	44,707	87,443	671,891	4,897,842
	Previous year	4,619,402	96,526	142,555	-	4,858,063		504,291	15,210	13,491	623,992	4,234,571



Dayananda Sagar Degree College
Balance Sheet as at : 31st March 2019

(Figures in Rs)

Particulars	Note No.	As at 31st March 2019	As at 31st March 2018
1	2	3	4
I. CAPITAL FUND AND LIABILITIES			
(1) Reserves and Surplus			
(a) General Fund	1	11,702,338	9,160,744
(2) Current Liabilities			
(a) Payables	2	90,040	132,367
(b) Other Current Liabilities	3	405,628	570,653
(3) Branch / Division	4	238,266	(48,880)
TOTAL		12,436,292	9,814,984
II. ASSETS			
(1) Non - Current Assets			
(a) Fixed Assets	5		
- Tangible Assets		723,871	847,751
(2) Current Assets			
(a) Cash and Cash Equivalents	6	11,712,421	8,942,812
(b) Other Current Assets			24,421
TOTAL		12,436,292	9,814,984

for Mahatma Gandhi Vidya Peetha Trust

As per our report of even date
for B.P.Rao & Co.,
Chartered Accountants
Firm Reg.No - 003116S

[Signature]
(Trustee)

[Signature]
(Trustee)

[Signature]
(Bharish Rao)
Partner
M.No - 029500

[Signature]
Principal,
Dayananda Sagar College of Arts,
Science & Commerce
K.S. Layout, Bangalore - 560 078.

Dayananda Sagar Degree College
Income and Expenditure Statement for the year ended : 31st March 2019

(Figures in Rs)

	Particulars	Note No	As at 31st March 2019	As at 31st March 2018
	Incomes			
I.	Course \ Tuition Fees	7	3,183,100	2,487,253
II.	Other Income	8	832,334	423,993
III.	Salary Grants	8	4,912,527	8,630,947
IV.	Total Income (I + II)		8,927,961	11,522,193
	Expenses			
	- Employee Benefits Expense	9	4,925,533	8,608,032
	- Depreciation and Amortization	5	160,434	140,121
	- Other Expenses	10	1,300,400	1,022,536
V.	Total Expenses		6,386,367	9,770,689
VI.	Excess (Deficit) for the period (III - IV)		2,541,594	1,751,504

for Mahatma Gandhi Vidya Peetha Trust

As per our report of even date
for B.P.Rao & Co.,
Chartered Accountants
Firm Reg.No - 003118S

(Signature)
(Trustee)

(Signature)
(Trustee)

(Signature)
(B.Harish Rao)
Partner
M.No - 029500

(Signature)
Principal,
Dayananda Sagar College of Arts,
Science & Commerce
K.S. Layout, Bangalore - 560 078.

Dayananda Sagar Degree College

Note: 1

Reserves and Surplus

(Figures in Rs)

Particulars	As at 31st March 2019	As at 31st March 2018
General Reserve		
Opening Balance	9,160,744	7,409,240
Add: Excess of Income over Expenditure	2,541,594	1,751,504
Closing Balance	11,702,338	9,160,744
Total	11,702,338	9,160,744

Note: 2

Payables

(Figures in Rs)

Particulars	As at 31st March 2019	As at 31st March 2018
Total outstanding due to Others (Annexure - I)	90,040	132,367
Total	90,040	132,367

Note: 3

Other current liabilities

(Figures in Rs)

Particulars	As at 31st March 2019	As at 31st March 2018
Family Pension Fund	60	80
Group Insurance	17,914	300
LIC Payable	18,009	21,774
Professional Tax	1,000	1,400
Exam Remuneration & Contingency	-	8,395
Exam fees B.Com	-	300,994
Excess Fees	6,355	6,355
Scholarship	288,735	199,555
Red cross fee	69,700	31,700
Admission Cancelled- Refundable	3,855	-
Total	405,628	570,553



Dayananda Sagar Degree College

Note: 4

(Figures in Rs)

Branch / Division

Particulars	As at 31st March 2019	As at 31st March 2018
DSCE	(23,169)	(4,423)
MGVPT		(259,801)
DS College of Management	261,455	215,544
Total	238,286	(48,680)

Note: 6

(Figures in Rs)

Cash and cash equivalents

Particulars	As at 31st March 2019	As at 31st March 2018
Vijaya Bank Acc. 10004	3,449,688	1,750,695
Vijaya Bank Acc. 10850	8,262,733	7,192,117
Total	11,712,421	8,942,812



Dayananda Sagar Degree College

Note: 7

Course / Tuition Fees

(Figures in Rs)

Particulars	As at 31st March 2019	As at 31st March 2018
Tuition Fees	1,438,200	1,201,382
Admission Fees	101,006	48,510
BU Sports Fees	506,160	382,200
Library Fees	53,200	44,590
Medical Fees	22,800	14,651
Other Fees	563,052	443,702
Reading Room Fees	53,200	44,590
Registration Fees	136,458	78,120
Student Welfare Fund	38,000	27,350
Sports Fees	53,200	44,590
BU - Processing Fee	181,944	104,160
Lab Fees	35,880	33,408
Total	3,183,100	2,467,253

Note: 8

Other Income

(Figures in Rs)

Particulars	As at 31st March 2019	As at 31st March 2018
Misc. Income	66,484	3,138
P.D.C. Fees & T.C Fee	39,400	39,220
Interest on SB Account	372,888	354,835
Identity Card	3,852	7,000
Fine	12,810	19,800
Professional Courses & Certificate Programs	294,000	-
BU- NSS Fees A/c	42,900	-
Total(A)	832,334	423,993
Salary Grants (B)	4,912,527	8,630,947
Total(A+B)	5,744,861	9,054,940

Note: 9

Employee benefits expense

(Figures in Rs)

Particulars	As at 31st March 2019	As at 31st March 2018
Salary and Wages	4,925,533	8,608,032
Total	4,925,533	8,608,032



Dayananda Sagar Degree College

Note: 10

Other expenses

(Figures in Rs)

Particulars	As at 31st March 2019	As at 31st March 2018
Admission & Registration-Boom	1,215,455	962,721
Bank Charges	7,038	10,795
Teachers Welfare Fund	-	21,250
Lab Maintenance	34,627	27,770
Sports Materials	43,280	-
Total	1,300,400	1,022,536



Dayananda Sagar Degree College

**Annexure - I
Sundry Creditors**

(Figures in Rs)

Particulars	As at 31st March 2019	As at 31st March 2018
Digitrack Scientific Instruments	18,502	-
M/s Sree Kannika Scientific Supplies Co	16,125	-
M/s Srivari Book House	36,554	-
World Sports	18,859	-
Total	90,040	-



Dayananda Sagar Degree College
Notes forming part of accounts as at March 31, 2019

Note: 5
Fixed Assets

(Figure in Rupee)

Sl. No.	Nature of the Asset	Gross Block			Depreciation Block				Net Block	
		As at April 01, 2018	Addition 180 Days	Disposals during the year	As at March 31, 2019	Rate of Depreciation	On Opening Balance	Addition 180 Days	As at March 31, 2019	As at March 31, 2019
A	Tangible									
(1)	Furniture & Fixtures	371,578	-	-	371,578	10%	37,158	-	37,158	371,578
(2)	Computers	186,704	-	-	186,704	40%	74,682	-	74,682	186,704
(3)	Library Books	-	-	36,554	36,554	40%	14,622	-	14,622	36,554
(4)	Lab Equipments	230,145	-	-	230,145	15%	34,522	-	34,522	230,145
(5)	Other Equipments	50,729	-	-	50,729	15%	7,609	-	7,609	50,729
(6)	Library Software	28,592	-	-	28,592	25%	7,148	-	7,148	28,592
	Total	847,761	-	-	847,761		153,120	-	153,120	847,761
	Previous year	635,420	-	-	635,420		93,133	-	93,133	635,420

