

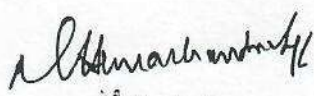
**Dayananda Sagar College of Arts , Science and Commerce (Aided)**  
**Balance Sheet as at : 31st March 2024**

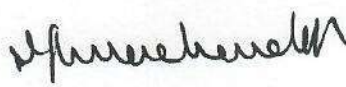
(Figures in Rs)

Particulars	Note No	As at 31st March 2024	As at 31st March 2023
1	2	3	4
<b>I. CAPITAL FUND AND LIABILITIES</b>			
(1) Reserves and Surplus			
(a) General Fund	1	1,80,73,378	1,75,96,906
(2) Current Liabilities			
(a) Payables	2	95,504	69,674
(b) Other Current Liabilities	3	4,00,579	3,26,638
(3) Branch / Division	4	8,37,724	8,37,272
<b>TOTAL</b>		<b>1,94,07,185</b>	<b>1,88,30,490</b>
<b>II. ASSETS</b>			
(1) Non - Current Assets			
(a) Fixed Assets			
- Tangible Assets	5	5,78,027	6,26,753
(2) Current Assets			
(a) Cash and Cash Equivalents	6	1,87,62,196	1,82,02,797
(b) Other Current Assets	7	66,962	940
<b>TOTAL</b>		<b>1,94,07,185</b>	<b>1,88,30,490</b>
		-	-

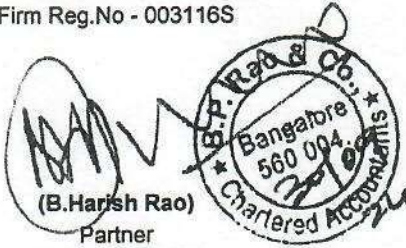
for Mahatma Gandhi Vidya Peetha Trust

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

  
(Trustee)

  
(Trustee)

Place: Bengaluru  
Date: 30/09/2024

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

**Dayananda Sagar College of Arts , Science and Commerce (Aided)**  
**Income and Expenditure Statement for the year ended : 31st March 2024**

(Figures in Rs)

	Particulars	Note.No	As at 31st March 2024	As at 31st March 2023
	<b><u>Incomes</u></b>			
I.	Course \ Tuition Fees	8	16,93,295	15,55,680
II.	Other Income	9	3,85,501	3,91,544
III.	Salary Grants	9	21,26,688	30,18,783
IV.	<b><u>Total Income ( I + II )</u></b>		<b>42,05,484</b>	<b>49,66,007</b>
	<b><u>Expenses</u></b>			
	- Employee Benefits Expense	10	21,34,459	30,05,906
	- Depreciation and Amortization	5	81,471	75,290
	- Other Expenses	11	15,13,082	5,48,470
V.	<b><u>Total Expenses</u></b>		<b>37,29,012</b>	<b>36,29,666</b>
VI.	<b>Excess (Deficit) for the period (III - IV)</b>		<b>4,76,472</b>	<b>13,36,341</b>

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: 30/09/2024

*(Signature)*

(Trustee)



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



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

**Note 1**

**Reserves and Surplus**

(Figures in Rs)

Particulars	As at 31st March 2024	As at 31st March 2023
<b>General Reserve</b>		
Opening Balance	1,75,96,906	1,62,60,565
Add: Excess of Income over Expenditure	4,76,472	13,36,341
<b>Closing Balance</b>	1,80,73,378	1,75,96,906
<b>Total</b>	1,80,73,378	1,75,96,906

**Note 2**

**Payables**

(Figures in Rs)

Particulars	As at 31st March 2024	As at 31st March 2023
Finance Officer Bangalore University	-	-
A K ENTERPRISES	95,504	-
Kamal Jeeth Scientific	-	35,098
Lab Reagents and Allied Products	-	25,726
Satish Limeraries	-	8,850
<b>Total</b>	95,504	69,674

**Note 3**

**Other current liabilities**

(Figures in Rs)

Particulars	As at 31st March 2024	As at 31st March 2023
<b>Amounts Payable: Relating to Expense</b>		
Family Pension Fund	40	20
Group Insurance	160	80
LIC Payable	16,904	9,633
Professional Tax	800	400
<b>Amounts Payable: Not relating to Expense</b>		
Admission Cancelled- Refundable	73,505	7,335
Exam Remuneration & Contingency	30,602	30,602
EDUCATION LOAN	28,650	28,650
Red cross fee	1,69,250	1,69,250
Scholarship	42,168	42,168
Imprest - Principal - DCSAC A/c	38,500	38,500
<b>Total</b>	4,00,579	3,26,638

**Note 4**

**Branch / Division**

(Figures in Rs)

Particulars	As at 31st March 2024	As at 31st March 2023
DSCE	(4,667)	(4,667)
DS College of Management	8,62,341	8,37,119
SBI MGVPPT-COLLEGE A/C	(15,110)	
SBI-MGVPT-JOINT A/C	(4,840)	
MGVPT	-	4,820
<b>Total</b>	8,37,724	8,37,272



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

**Note 6**

**Cash and cash equivalents**

(Figures in Rs)

Particulars	As at 31st March 2024	As at 31st March 2023
BOB-74370100009678/10004	69,07,735	70,45,469
BOB-74370100009687/10850- Grants A/c	1,18,54,461	1,11,57,328
<b>Total</b>	<b>1,87,62,196</b>	<b>1,82,02,797</b>

**Note 7**

**Other Current Assets**

(Figures in Rs)

Particulars	As at 31st March 2024	As at 31st March 2023
TUITION FEE RECEIVABLE		
Other Fee receivable	940	940
	7,200	-
Advances to creditors		
S K Publishers & Distributors	58,822	
<b>Total</b>	<b>66,962</b>	<b>940</b>





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

**Note 8**

**Course / Tuition Fees**

(Figures in Rs)

Particulars	As at 31st March 2024	As at 31st March 2023
Tuition Fees	6,89,020	6,54,240
Other Fees	10,04,275	9,01,440
<b>Total</b>	<b>16,93,295</b>	<b>15,55,680</b>

**Note 9**

**Other Income**

(Figures in Rs)

Particulars	As at 31st March 2024	As at 31st March 2023
Interest on SB Account	3,66,141	3,76,564
BU- NSS Fees A/c	14,560	13,880
Other Fees	4,800	-
MISC. INCOME	-	1,100
<b>Total(A)</b>	<b>3,85,501</b>	<b>3,91,544</b>
Salary Grants (B)	21,26,688	30,18,783
<b>Total(A+B)</b>	<b>25,12,189</b>	<b>34,10,327</b>

**Note 10**

**Employee benefits expense**

(Figures in Rs)

Particulars	As at 31st March 2024	As at 31st March 2023
Salary and Wages	21,34,459	30,05,906
<b>Total</b>	<b>21,34,459</b>	<b>30,05,906</b>

**Note 11**

**Other expenses**

(Figures in Rs)

Particulars	As at 31st March 2024	As at 31st March 2023
Admission & Registration-Bcom	2,01,756	3,12,332
Bank Charges	100	828
Affiliation Registration Fees	-	75,900
ADMISSION & REGISTRATION -BSC	71,847	1,24,834
Library Books (Exp)	2,17,248	-
Consultancy Charges	8,51,500	-
Printing & Stationery	3,627	-
REPAIR CHARGES	44,800	-
Lab Consumables	1,22,204	34,576
<b>Total</b>	<b>15,13,082</b>	<b>5,48,470</b>



Dayananda Sagar College of Arts , Science and Commerce (Aided)  
Notes forming part of accounts as at March 31, 2024

Note 5  
Fixed Assets

Sl. No.	Nature of the Asset	Written Down Value					Depreciation Block					Net Block	
		As at April 01, 2023	Addition > 180 Days	Addition < 180 Days	Disposals during the year	As at March 31, 2024	Rate of Depr	On Opening Balance	Addition > 180 Days	Addition < 180 Days	As at March 31, 2024	As at March 31, 2024	As at March 31, 2023
A	Tangible												
1	Furniture & Fixtures	4,13,658	32,745	-		4,46,403	10%	41,366		-	44,640	4,01,763	4,13,658
2	Computers	-	-	-		-	40%	-	3,275	-	-	-	-
3	Library Books	16,753	-	-		16,753	40%	6,701	-	-	6,701	10,052	16,753
4	Lab Equipments	1,67,048	-	-		1,67,048	15%	25,057	-	-	25,057	1,41,991	1,67,048
5	Other Equipments	22,509	-	-		22,509	15%	3,376	-	-	3,376	19,132	22,509
6	Library Software	6,785	-	-		6,785	25%	1,696	-	-	1,696	5,089	6,785
	Total	6,26,753	32,745	-		6,59,498		78,197	3,275	-	81,471	5,78,027	6,26,753
	Previous year	4,27,377	-	2,74,666		7,02,043		59,802	-	15,488	75,290	6,26,753	4,27,377





**Dayananda Sagar College of Arts , Science and Commerce (Unaided)**  
**Balance Sheet as at : 31st March 2024**

(Figures in Rs)			
Particulars	Note.No	As at 31st March 2024	As at 31st March 2023
1	2	3	4
<b>I. CAPITAL FUND AND LIABILITIES</b>			
(1) Reserves and Surplus			
(a) General Fund	1	1,32,88,57,119	1,18,29,11,638
(2) Current Liabilities			
(a) Payables	2	78,27,028	43,98,707
(b) Other Current Liabilities	3	2,72,46,363	2,49,64,429
(c) Short - Term Provisions	4	-	-
<b>TOTAL</b>		<b>1,36,39,30,510</b>	<b>1,21,22,74,774</b>
<b>II. ASSETS</b>			
(1) Non - Current Assets			
(a) Fixed Assets			
- Tangible Assets	6	1,50,87,607	1,43,76,400
(b) Other Non - Current Assets	7	50,000	50,000
(2) Current Assets			
(a) Cash and Cash Equivalents	8	69,61,870	39,31,837
(b) Short Term Loans and Advances	9	9,25,09,934	8,90,01,906
(3) Branch / Division	5	1,24,93,21,099	1,10,49,14,632
<b>TOTAL</b>		<b>1,36,39,30,510</b>	<b>1,21,22,74,774</b>

for Mahatma Gandhi Vidya Peetha Trust

*(Signature)*

(Trustee)

Place: Bengaluru

Date: 30/09/2024

*(Signature)*

(Trustee)

As per our report of even date

for B.P.Rao & Co.,

Chartered Accountants

Firm Reg.No - 003116S

*(Signature)*

(B. Harish Rao)

Partner

M.No - 029500



**Dayananda Sagar College of Arts , Science and Commerce (Unaided)**  
**Income and Expenditure Statement for the year ended : 31st March 2024**

(Figures in Rs)

	Particulars	Note.No	Year Ended 31st March 2024	Year Ended 31st March 2023
	<b><u>Income</u></b>			
I.	Course / Tuition Fees	10	25,45,93,507	19,54,33,057
II.	Other Income	11	99,15,245	94,93,066
III.	<b><u>Total Income ( I + II )</u></b>		<b>26,45,08,752</b>	<b>20,49,26,123</b>
	<b><u>Expenses</u></b>			
	- Building Maintenance - Shared		60,00,000	45,00,000
	- Employee Benefits Expense	12	6,80,69,654	5,03,42,544
	- Depreciation and Amortization	6	45,27,868	30,62,361
	- Other Expenses	13	3,99,65,749	3,43,17,266
IV.	<b><u>Total Expenses</u></b>		<b>11,85,63,271</b>	<b>9,22,22,171</b>
V.	<b>Excess (Deficit) for the period (III - IV)</b>		<b>14,59,45,481</b>	<b>11,27,03,952</b>

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: 30/09/2024

*[Signature]*

(Trustee)

*[Signature]*

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





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

**Note: 1**

**Reserves and Surplus**

(Figures in Rs)

Particulars	As at 31st March 2024	As at 31st March 2023
<b>General Reserve</b>		
Opening Balance	1,18,29,11,638	1,07,02,07,686
Add: Excess of Income over Expenditure	14,59,45,481	11,27,03,952
Less: Utilised/ transferred during the year	-	-
<b>Closing Balance</b>	<b>1,32,88,57,119</b>	<b>1,18,29,11,638</b>
<b>Total</b>	<b>1,32,88,57,119</b>	<b>1,18,29,11,638</b>

**Note: 2**

**Payables**

(Figures in Rs)

Particulars	As at 31st March 2024	As at 31st March 2023
Total outstanding due to Others (Annexure - I)	78,27,028	43,98,707
<b>Total</b>	<b>78,27,028</b>	<b>43,98,707</b>

**Note: 3**

**Other current liabilities**

(Figures in Rs)

Particulars	As at 31st March 2024	As at 31st March 2023
<b>Amounts Payable: Relating to Expense</b>		
Employee benefits (Annexure - III)	63,80,854	52,99,002
Duties & Taxes	31,914	-
Nagraj Shenoy	36,737	-
Srinivas H T	453	-
<b>Amounts Payable: Not relating to Expense</b>		
Admission Cancellation	66,88,553	36,96,289
Library Deposit (Annexure - II)	43,19,000	34,02,000
Advance Fees	58,26,029	66,11,245
Project Guidance Fee	8,36,000	12,27,065
Project Internship Fee	4,52,665	-
Scholarship	7,18,307	7,73,987
Red Cross Fees	8,50,150	7,39,100
Faculty Development Programme Payable	69,384	1,43,422
Excess fee	4,61,508	2,31,006
DSI Scholarship Payable	95,000	23,85,000
Educational Loan	3,69,902	3,96,980
Exam Remuneration	64,768	59,333
GST Payable	45,138	-
<b>Total</b>	<b>2,72,46,363</b>	<b>2,49,64,429</b>



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

**Note: 4**

**Short term provisions**

(Figures in Rs)

Particulars	As at 31st March 2024	As at 31st March 2023
	-	
<b>Total</b>	-	-

**Note: 5**

**Branch / Division**

(Figures in Rs)

Particulars	As at 31st March 2024	As at 31st March 2023
Dayananda Sagar Business Academy	3,79,659	3,79,659
DSCBS	61,59,735	67,25,632
DSPU	(2,206)	(2,206)
D S C Dental Science	8,160	8,160
DSC Pharmacy	6,628	6,628
D S C Physiotherphy	3,000	3,000
D S C Science, Arts & Commerce	8,62,341	8,37,119
D.S.I. Technology	82,790	82,770
MGVP TRUST	1,33,56,00,848	1,18,44,22,068
Mgvpt DSI Branch	1,09,495	-
DSATM 3240 A/C	(12,500)	(12,500)
DSC Biological Science	(2,52,44,410)	(2,52,44,410)
DSC Engineering	(59,17,162)	(59,26,459)
DSCIL	(6,26,98,280)	(5,63,47,830)
D S C Nursing	(17,000)	(17,000)
<b>Total</b>	<b>1,24,93,21,099</b>	<b>1,10,49,14,632</b>





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

**Note: 7**

**Other Non Current Assets**

*(Figures in Rs)*

Particulars	As at 31st March 2024	As at 31st March 2023
Deposit -IIM(Library)	25,000	25,000
EDI & Nodal Centre	25,000	25,000
<b>Total</b>	<b>50,000</b>	<b>50,000</b>

**Note: 8**

**Cash and cash equivalents**

*(Figures in Rs)*

Particulars	As at 31st March 2024	As at 31st March 2023
Bank of Baroda 7476(Vijaya Bank 14988)	41,69,771	39,31,837
Bank of Baroda 8133	27,23,687	-
State Bank of India 9151	68,412	-
<b>Total</b>	<b>69,61,870</b>	<b>39,31,837</b>

**Note: 9**

**Short-term loans and advances**

*(Figures in Rs)*

Particulars	As at 31st March 2024	As at 31st March 2023
Tuition Fee Receivable	9,11,20,405	8,60,18,784
Dr. Venkatesh B R	80,570	53,320
Nagaraj shenoy	-	4,519
Adv Suneetha V	-	13,259
Mahalakshmi V	9,032	24,000
Sudarshan Savanoor	25,000	-
Dr Kumudavalli	74,942	-
Adv Hemanth Uppalla	1,02,449	1,35,872
Adv Sanjay H R	3,001	1,126
Advances To Creditors(ANNEXURE V)	10,94,535	26,32,593
MGVP DSI A/C 3363	-	1,18,433
<b>Total</b>	<b>9,25,09,934</b>	<b>8,90,01,906</b>



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

**Note: 10**

**Revenue from operations**

(Figures in Rs)

Particulars	As at 31st March 2024	As at 31st March 2023
Tuition Fees (Annexure - IV)	25,08,81,175	19,04,62,013
Arrears In Tution Fees	37,12,332	49,71,044
<b>Total</b>	<b>25,45,93,507</b>	<b>19,54,33,057</b>

**Note: 11**

**Other Income**

(Figures in Rs)

Particulars	As at 31st March 2024	As at 31st March 2023
Recoveries (Fine)	28,62,589	16,84,598
Discontinued student	4,62,428	9,14,260
Interest on Savings Bank Account	2,05,905	2,06,178
Provisional Degree Certificate	92,300	1,12,500
Seminar Workshop	81,702	5,22,250
ID Card Fees - MBA, MCA, BCA, BSc & MSc	16,200	3,700
Mediclaime insurance(I)	11,83,045	10,38,480
Project & Seminar/ NSS -Incomes	68,500	-
Salary Notice Period	2,50,776	-
Unclaimed Deposits ( Old)	22,000	7,76,000
Uniform fee(I)	40,08,000	34,76,000
Miscellaneous Income	6,61,800	7,59,100
<b>Total</b>	<b>99,15,245</b>	<b>94,93,066</b>





**Note: 12**

**Employee Benefit Expense**

(Figures in Rs)

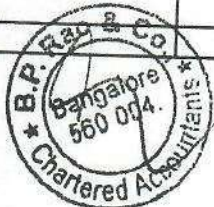
Particulars	As at 31st March 2024	As at 31st March 2023
Salary-Management & Information	6,74,95,963	4,86,27,797
ESI-Employer's Contribution	2,817	2,781
PF Administrative Charges	18,864	17,672
Conveyance	5,086	10,064
PF Employers	2,26,404	2,12,043
Labour Welfare Fund-Employer's Contribution	3,720	3,120
Gratuity	3,16,800	14,69,067
<b>Total</b>	<b>6,80,69,654</b>	<b>5,03,42,544</b>

**Note: 13**

**Other Expenses**

(Figures in Rs)

Particulars	As at 31st March 2024	As at 31st March 2023
Admission & Registration ✓	71,57,521	54,60,454
Advertisement & Publicity ✓	4,00,534	5,91,449
Affiliation & Registration ✓	27,42,541	17,73,000
Alumni Association	1,02,030	-
Bank Charges	54,236	54,027
Consultancy Charges	60,11,277	82,82,501
Journals & subscriptions ✓	4,22,836	5,50,176
Printing & Stationery ✓	9,27,144	6,81,155
Mediclin Premium ✓	11,95,453	9,96,734
Exam expenses ✓	2,25,179	1,88,945
Internet & SIS Expenses	8,32,148	7,44,524
Seminar & Workshop Expenses ✓	6,42,176	13,96,813
Consumables ✓	2,03,282	34,644
Newspapers & Periodicals	2,17,994	54,878
Networking Expenses ✓	9,26,182	-
Membership & Subscription ✓	5,87,550	1,41,540
R & M - Equipment	9,316	9,316
DSI Scholarship ✓	4,45,000	37,45,000
DSI Faculty Reward ✓	8,42,373	3,04,000
DSI Faculty Research ✓	75,000	-
Office Expenses ✓	1,81,281	1,92,496
Refundable Deposits Expenses	-	3,000
Industrial Visit ✓	54,600	-
Annual fees	2,500	2,500
Written off	-	(103)
House Keeping Service Charges ✓	17,77,140	-
Security Charges ✓	57,62,399	-
Uniforms ✓	8,08,920	34,09,325
Rates and Tax	2,520	-
Faculty Development Programme ✓	2,60,450	2,94,097
Inspection charges	1,11,503	38,341
Training and Development	67,56,368	44,31,491
IQAC Cell Activity	92,718	91,013
Events & Programmes ✓	1,35,578	5,85,288
Software renewal	-	2,60,662
<b>Total</b>	<b>3,99,65,749</b>	<b>3,43,17,266</b>





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

**Annexure - I  
Sundry Creditors**

(Figures in Rs)

Particulars	As at 31st March 2024	As at 31st March 2023
A K Enterprises	32,116	-
Akshaya Groups	49,619	-
Ambika.K.C	23,400	17,100
CBS Caterers	1,40,400	-
EBSCO Information Services India P Ltd	3,352	-
Goutham Hospitality & Allied Services Pvt Ltd	2,93,220	-
Jaimaruthi Refilling Service	295	-
Keerthi S	4,725	-
Kou-Chan Knowledge Convergence Pvt Ltd	11,50,784	-
Manjula K	47,520	-
Nandini Lakshmikanth	41,040	-
Nk Lens	8,843	-
OTS Officetech Systems Pvt	49,737	-
RV Cheluvamurthy	680	-
Slv Fabricators	45,678	-
Sri Manjunatha Enterprises	75,874	-
Keerthi Arvind	-	18,900
Laxmi Sheela N	13,500	13,500
Lakshmi S N	18,000	-
Premkumar.S	-	14,400
RV Cheluvamurthy	-	9,271
Ramya K S	-	4,050
Finance Officer Bangalore University	50,72,481	18,48,900
Finmark Trainers India Pvt Ltd	1,10,380	-
Tausif K M	-	9,450
NICT Computer Education Pvt Ltd	2,287	2,287
Eshamount Technologies	-	13,65,850
Amthul Hai	34,200	25,200
Book Paradise	-	37,861
Vinatha B R	-	4,050
A4 Replications	-	643
Chethan Graphics	2,220	2,220
Class Technology	42,243	6,254
DIGIINNOVATIONS INDIA PVT LTD.,	-	80,171
Focus Print Enterprises	150	150
FURNITURE GALLERY	54,870	31,152
Infynix Data Services Pvt Ltd	-	1,61,929
ISIT Office Space Solutions	1,22,908	64,288
M V Chirag Gowda (Event Doctors)	2,600	2,600
N Klens	-	8,843
Panchanmukhi Art Process	150	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	92,000	3,00,000
SwipeGen	64,800	-
The BlacBook	1,71,840	2,26,800
Laxmi S N	-	9,900
SK Publishers	-	69,862
Vindya E	2,700	-
Vinothini C	8,775	-
Innovative Business Solutions	1	-
Jayalakshmi K S	9,000	-
Prajwal Graphics	9,440	-
Puneeth	7,200	-
Salma Jabeen	10,800	-
Sindhushree M.S	7,200	-
<b>Total</b>	<b>78,27,028</b>	<b>43,98,707</b>





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

**Annexure - II  
Library Deposit**

(Figures in Rs)

Particulars	As at 31st March 2024	As at 31st March 2023
Library Deposit BBA 2016-17	1,000	1,000
Library Deposit BBA 2019-2020	10,000	11,000
Library Deposit BBA 2020-2021	4,75,000	4,82,000
Library Deposit BBA 2021-2022	2,91,000	2,91,000
Library Deposit BBA 2022-2023	1,62,000	1,62,000
Library Deposit BBA 2023-2024	1,68,000	-
Library Deposit BCA 2018-2019	2,000	3,000
Library Deposit BCA 2019-2020	3,000	16,000
Library Deposit BCA 2020-2021	3,12,000	3,12,000
Library Deposit BCA 2021-22	3,31,000	3,31,000
Library Deposit BCA 2022-2023	1,15,000	1,15,000
Library Deposit BCA 2023-2024	1,14,000	-
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	1,90,000
Library Deposit BCOM 2022-2023	2,97,000	2,97,000
Library Deposit BCOM 2023-2024	3,07,000	-
Library Deposit MBA 2021-2022	1,77,000	1,77,000
Library Deposit MBA 2022-2023	1,62,000	1,62,000
Library Deposit MBA 2023-2024	2,11,000	-
Library Deposit MBA(BU) 2015-16	-	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	56,000	56,000
Library Deposit MCA 2023-2024	1,09,000	-
Library Deposit MCA(BU) 2015-16	-	7,000
Library Deposit MCA(BU) 2016-17	2,000	2,000
Library Deposit MCA(BU) 2017-18	7,000	7,000
Library Deposit MCA 2nd Year Lateral 2016-2017	1,000	1,000
Library Deposit MCA (BU) 2018-2019	2,000	2,000
Library Deposit MCA 2019-2020	26,000	26,000
LIBRARY DEPOSIT MCA(Bu) 2020-21	1,57,000	1,57,000
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	43,000
Library Deposit Mcom 2023-2024	45,000	-
Library Depisit 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	4,000
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	2,000
Library Deposit Staff 2023-2024	7,000	-
Library Dep-Staff	3,000	3,000
<b>Total</b>	<b>43.19.000</b>	<b>24.02.000</b>





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

**Annexure - III**

**Provision for Employee Benefits**

(Figures in Rs)

Particulars	As at 31st March 2024	As at 31st March 2023
ESI-Employee's Contribution	51	63
ESI-Employer's Contribution	220	273
P.F - Administrative Charges Payable	1,568	1,584
P.F Employees Payable	18,813	19,006
P.F Employers Payable	18,813	19,006
Professional Tax Payable	18,400	17,400
Salary Payable	58,24,939	50,74,420
TDS - Salary Payable	4,98,050	1,67,250
<b>Total</b>	<b>63,80,854</b>	<b>52,99,002</b>

**Annexure - IV**

**Tuition Fees**

(Figures in Rs)

Particulars	As at 31st March 2024	As at 31st March 2023
BCA-I Year Fees	1,48,86,250	1,30,90,000
BCA II Year Fees	1,32,00,000	1,13,70,000
B C A III Yr Fees	1,08,55,000	99,46,875
M.B.A I Year Fees	4,86,35,420	3,09,75,800
MBA II Year Fee	2,79,70,200	2,91,26,800
MCA - I Year Fees	1,72,76,040	76,38,900
MCA II Year Fee	77,35,000	65,50,000
Mcom 1st Year Fees	26,83,650	19,10,250
Mcom 2nd Year Fees	21,16,576	8,84,374
BBA 1st Year Fees	2,30,72,500	2,20,46,150
BBA 2nd Year Fees	2,10,61,525	1,39,80,000
BBA 3rd Year Fees	1,35,00,000	73,20,000
Tuition Fees BCOM 1st Year	11,888	-
BCOM 1st Year Fees	1,83,56,472	1,65,07,308
BCOM 2nd Year Fees	1,84,25,126	1,15,59,205
BCOM 3rd Year Fees	1,10,95,528	75,56,351
<b>Total</b>	<b>25,08,81,175</b>	<b>19,04,62,013</b>

**Annexure - V**

**ADVANCES TO CREDITORS**

(Figures in Rs)

Particulars	As at 31st March 2024	As at 31st March 2023
Santosh Agencies	39,000	39,000
ABC Engineering Solutions and Services	1,10,982	-
Hollo Mobile and Electricals	55,731	-
K H Aircon Solutions Private Limited	1,81,742	-
Meraj Industries	26,762	-
R.R.Consultancy	1,19,936	-
Shekar S	406	-
S K Publishers and Distributors	32,116	-
Sri Ram Timber & Plywood	1,06,047	-
T.THIMMEGOWDA	9,600	-
SLV Interior & Furnitures	1,207	1,207
Vivek Aluminium and Glass	1,62,887	-
V.M.Wood Decor's	40,700	-
VSP NETWORK SOLUTIONS	155	7,18,618
Devi International	1,76,020	1,76,020
Alfa Agencies	-	1,30,996
Tech Vistar IT Solutions Pvt Ltd	-	14,98,822
Guruhath R	31,244	58,490
Prajwal Graphics	-	9,440
<b>Total</b>	<b>10,94,535</b>	<b>26,32,593</b>





ayananda Sagar College of Arts , Science and Commerce (Unaided)  
otes forming part of accounts as at March 31, 2024

ote: 6  
ixed Assets

Sl. No.	Nature of the Asset	Gross Block					Depreciation Block					Net Block	
		As at April 01, 2023	Addition > 180 Days	Addition < 180 Days	Disposals during the year	As at March 31, 2024	Rate of Depr	On Opening Balance	Addition > 180 Days	Addition < 180 Days	As at March 31, 2024	As at March 31, 2024	As at March 31, 2023
A	Tangible												
1	Furniture & Fixtures	40,99,570	2,18,300	13,34,830	-	56,52,700	10%	4,09,957	21,830	66,742	4,98,529	51,54,172	40,99,570
2	Computers	64,27,079	6,17,730	1,91,160	-	72,35,969	40%	25,70,832	2,47,092	38,232	28,56,156	43,79,813	64,27,079
3	Library Books	6,80,479	28,000	4,80,038	-	11,88,517	40%	2,72,192	11,200	96,008	3,79,399	8,09,118	6,80,479
4	Equipments	31,69,272	18,76,236	4,92,781	-	55,38,289	15%	4,75,391	2,81,435	36,959	7,93,785	47,44,504	31,69,272
	<b>Total</b>	<b>1,43,76,400</b>	<b>27,40,266</b>	<b>24,98,809</b>	-	<b>1,96,15,475</b>		<b>37,28,371</b>	<b>5,61,557</b>	<b>2,37,940</b>	<b>45,27,868</b>	<b>1,50,87,607</b>	<b>1,43,76,400</b>
	Previous year	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

