

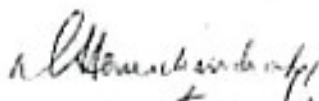
Dayananda Sagar College of Management & Information Technology  
(Unit of DSCASC)

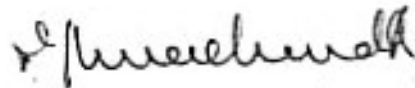
Balance Sheet as at : 31st March 2022

Particulars	Note.No	(Figures in Rs)	
		As at 31st March 2022	As at 31st March 2021
1	2	3	4
<b>I. CAPITAL FUND AND LIABILITIES</b>			
(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	8,43,864
(b) Other Current Liabilities	3	1,15,83,814	1,57,90,953
(c) Short - Term Provisions	4		
<b>TOTAL</b>		<b>1,08,68,68,726</b>	<b>98,85,93,131</b>
<b>II. ASSETS</b>			
(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	89,06,439
(b) Short Term Loans and Advances	9	7,18,90,121	6,32,27,734
(3) Branch / Division	5	1,00,04,08,152	91,15,63,363
<b>TOTAL</b>		<b>1,08,68,68,726</b>	<b>98,85,93,131</b>

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)**

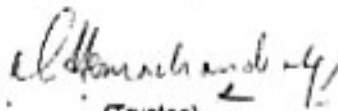
**Income and Expenditure Statement for the year ended : 31st March 2022**

(Figures in Rs)

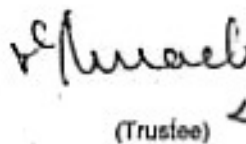
Particulars	Note. No	Year Ended 31st March 2022	Year Ended 31st March 2021
<b>Income</b>			
I. Course / Tuition Fees	10	15,95,60,911	14,36,26,596
II. Other Income	11	77,64,493	70,52,589
III. <b>Total Income ( I + II )</b>		<b>16,73,25,404</b>	<b>15,06,79,185</b>
<b>Expenses</b>			
- Building Maintenance - Shared		53,00,000	25,00,000
- Employee Benefits Expense	12	3,95,93,040	3,58,96,545
- Depreciation and Amortization	6	11,72,900	8,52,772
- Other Expenses	13	2,30,10,093	1,60,93,122
IV. <b>Total Expenses</b>		<b>6,90,76,032</b>	<b>5,51,42,439</b>
V. <b>Excess (Deficit) for the period (III - IV)</b>		<b>9,82,49,371</b>	<b>9,55,36,746</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)

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
<b>General Reserve</b>		
Opening Balance	97,19,58,315	87,64,21,569
Add: Excess of Income over Expenditure	9,82,49,371	9,55,36,746
Less: Utilised/ transferred during the year	-	-
<b>Closing Balance</b>	<b>1,07,02,07,686</b>	<b>97,19,58,315</b>
<b>Total</b>	<b>1,07,02,07,686</b>	<b>97,19,58,316</b>

**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
<b>Total</b>	<b>50,77,226</b>	<b>8,43,864</b>

**Note: 3**

**Other current liabilities**

(Figures in Rs)

Particulars	As at 31st March 2022	As at 31st March 2021
<b>Amounts Payable: Relating to Expense</b>		
Employee benefits (Annexure - IV)	36,72,045	31,20,062
Duties & Taxes	2,47,338	(1,30,131)
Faculty Development Programme Payable	73,250	-
<b>Amounts Payable: Not relating to Expense</b>		
GST Payable	-	4,500
Admission Cancellation	1,85,373	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	2,73,561	3,54,438
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
<b>Total</b>	<b>1,15,83,814</b>	<b>1,67,90,953</b>



**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)
<b>Total</b>	<b>1,00,04,08,152</b>	<b>91,15,63,363</b>



**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 -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 2022	As at 31st March 2021
Bank of Baroda 7476(Vijaya Bank 14988)	66,34,716	89,66,439
<b>Total</b>	<b>66,34,716</b>	<b>89,66,439</b>

**Note: 9**

**Short-term loans and advances**

*(Figures in Rs)*

Particulars	As at 31st March 2022	As at 31st March 2021
Adv Hemanth Uppalla	92,555	13,129
Savita Trivedi	3,546	316
Tuition Fee Receivable	7,17,58,493	6,31,73,801
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
<b>Total</b>	<b>7,18,90,121</b>	<b>6,32,27,734</b>



**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
<b>Total</b>	<b>15,95,60,911</b>	<b>14,38,26,596</b>

**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	-	39,938
<b>Total</b>	<b>77,64,493</b>	<b>70,52,589</b>

**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	-
<b>Total</b>	<b>3,95,93,040</b>	<b>3,58,96,645</b>



**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
Mediclaim 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	1,70,872
Lab Consumables	3,03,922	61,035
Newspapers & Periodicals	1,44,893	30,222
Membership & Subscription	5,88,200	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
<b>Total</b>	<b>2,30,10,093</b>	<b>1,80,93,122</b>



**Deyananda Sagar College of Management & Information Technology**  
(Unit of DSCABC)

**Annexure - I**

**Summary Creditors**

(Figure in Rs)

Particulars	As at 31st March 2022	As at 31st March 2021
Satish Printers	672	68,081
Ambika K.C	28,100	625
Ashwani V	3,800	10,175
Kaarthi Arvind	13,800	4,625
Laxmi Sheela N	27,800	9,340
Prasanna S	5,400	4,825
RV Cheluvamurthy	8,200	8,274
Shobha Girish	8,300	2,775
Swathi V Halbar	18,800	8,937
Megzone Innotech Solutions Private Limited	478	(124)
Santosh Agencies	(28,000)	(28,000)
Shubashree M.S	6,300	3,700
SLV Interior & Furniture	(1,307)	65,108
V Terminus Pest Control	7,000	12,581
Way 2 Mkt Services	(374)	(374)
VSP NETWORK SOLUTIONS	(1,85,000)	15,478
Sree Veena M R	22,800	8,550
Ramya K S	2,400	3,700
Finance Officer Bangalore University	42,85,419	-
Weber Aju R	4,500	-
Tanuj K M	8,000	-
Swathi S	3,600	-
Shreeba	15,300	-
Smart Skills	4,500	-
Maston Catalyst	2,400	-
MONICA N	13,500	-
NICT Computer Education Pvt Ltd	2,287	-
Ramchandrath G K	9,000	-
Divya V	11,700	-
Digital Academy LLP	5,400	-
Eshwari Technologies	2,18,308	-
Esaviser Recruittech	4,500	-
Dev International	(1,78,000)	-
Bomappa Deepshik Sechar	4,500	-
Anshul Hal	8,100	-
ACM Trading India Private Limited	1,80,711	-
ADMA	2,85,500	-
Book Paradise	77,183	-
Adis Agencies	23,725	-
Poornima H T	28,800	-
R.R.Consulency	23,858	-
Vinaha S R	18,300	-
Sri Rashmi C.N	14,400	-
ISIT Office Space Solutions	-	1,44,158
Chandrika G	-	1,28,708
Shalini S (I)	-	8,850
Panchamukhi Art Process	-	8,820
Prompt Computations Pvt Ltd	-	831
INNOVATIVE BUSINESS SOLUTIONS	-	(288)
Susatha Pall	-	1,16,340
V S R Technologies	-	8,280
WANDANA REVANKAR	-	1,850
Veena Sanaji	-	150
Printech Corporation	-	388
Pradeep Kumar J	-	8,783
Ravindra R	-	(7,434)
M/s Mahesh Hardware	-	4,047
H.M.Enterprises	-	2,850
Shruti	-	3,700
Sun World Office Needs	-	8,178
Salma Jabbar	-	8,787
Pratima Shankar C	-	4,825
Paresh	-	4,488
Prashanth S	-	10,800
Girish Shetty	-	482
Glaten Project Solutions Pvt Ltd	-	1,28,883
<b>Total</b>	<b>40,77,228</b>	<b>8,43,864</b>





**Dayananda Bager 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	2,88,000	2,88,000
College Deposit BCA 2013-14	-	1,00,000
College Deposit BCA 2014-15	80,000	80,000
College Deposit Bac Ce 2013-14	-	24,000
College Deposit Bac Ce 2014-15	6,000	6,000
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	-	18,000
College Deposit Mcom 2014-15	26,000	26,000
<b>Total</b>	<b>4,18,000</b>	<b>10,22,000</b>

**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 2012-13	-	-
Library Deposit BCA 2013-14	-	50,000
Library Deposit BCA 2014-15	45,000	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	3,27,000	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 Bac Ce 2013-14	-	12,000
Library Deposit Bac Ce 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) 2015-16	15,000	15,000
Library Deposit MBA(BU) 2016-17	4,000	4,000
Library Deposit MBA(BU) 2017-18	25,000	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) 2015-16	7,000	7,000
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 Laterol 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	-	9,000
Library Deposit M.Com 2014-15	14,000	14,000
Library Deposit MCOM 2019-2020	9,000	9,000
Library Deposit MCOM 2021-2022	23,000	-
Library Deposit MCOM (BU) 2018-2019	1,000	1,000
Library Deposit Staff 2006-08	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
Library Deposit Staff 2019-2020	4,000	4,000
Library Deposit Staff 2020-2021	1,000	1,000
<b>Total</b>	<b>18,40,000</b>	<b>22,85,000</b>



**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	64	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	97,850
<b>Total</b>	<b>36,72,045</b>	<b>31,20,062</b>

**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	69,93,995
BCOM 2nd Year Fees	78,12,292	-
<b>Total</b>	<b>15,88,69,955</b>	<b>14,26,22,895</b>



**Sriyananda 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
<b>A</b>	<b>Tangible</b>												
1	Furniture & Fixtures	26,40,888	4,96,780	11,31,613	-	42,69,281	0.10	2,64,000	49,678	66,681	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	3,60,556	25,61,856	17,61,669
	<b>Total</b>	<b>47,85,696</b>	<b>4,96,780</b>	<b>37,76,261</b>	<b>-</b>	<b>90,59,637</b>		<b>6,81,555</b>	<b>49,678</b>	<b>4,41,667</b>	<b>11,72,900</b>	<b>78,55,737</b>	<b>47,85,696</b>
	<b>Previous year</b>	<b>53,17,880</b>	<b>2,68,156</b>	<b>32,332</b>	<b>-</b>	<b>56,38,368</b>		<b>8,19,466</b>	<b>28,816</b>	<b>4,490</b>	<b>8,62,772</b>	<b>47,85,696</b>	<b>53,17,880</b>



**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
<b>I. CAPITAL FUND AND LIABILITIES</b>			
(1) Reserves and Surplus			
(a) General Fund	1	1,62,80,555	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	75,892	3,63,027
<b>TOTAL</b>		<b>1,73,72,072</b>	<b>1,72,99,567</b>
<b>II. ASSETS</b>			
(1) Non - Current Assets			
(a) Fixed Assets			
- Tangible Assets	5	4,27,377	5,01,969
(2) Current Assets			
(a) Cash and Cash Equivalents	6	1,69,20,835	1,67,95,638
(b) Other Current Assets	7	23,860	1,960
<b>TOTAL</b>		<b>1,73,72,072</b>	<b>1,72,99,567</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: 29/09/2022

*[Signature]*

(Trustee)

*[Signature]*  
B.P. Rao & Co.  
Bengaluru  
Chartered Accountants

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

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

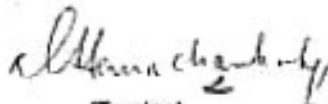
**Dayananda Sagar Degree College**  
**Income and Expenditure Statement for the year ended : 31st March 2022**

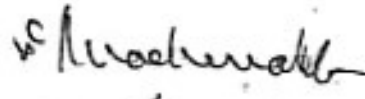
(Figures in Rs)

	Particulars	Note, No	As at 31st March 2022	As at 31st March 2021
	<b>Incomes</b>			
I.	Course \ Tuition Fees	8	20,08,570	27,43,460
II.	Other Income	9	3,45,552	3,91,238
III.	Salary Grants	9	32,18,031	37,76,977
IV.	<b>Total Income ( I + II )</b>		<b>56,00,153</b>	<b>69,11,673</b>
	<b>Expenses</b>			
	- Employee Benefits Expense .	10	38,65,000	35,73,444
	- Depreciation and Amortization	5	74,591	95,582
	- Other Expenses	11	14,94,955	12,66,097
V.	<b>Total Expenses</b>		<b>54,35,147</b>	<b>50,35,123</b>
VI.	<b>Excess (Deficit) for the period (III - IV)</b>		<b>2,25,006</b>	<b>18,76,550</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)  
Place: Bengaluru  
Date: 29/09/2022

  
(Trustee)

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



  
**Principal**  
**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
<b>General Reserve</b>		
Opening Balance	1,60,35,559	1,41,59,008
Add: Excess of Income over Expenditure	2,25,006	18,76,550
<b>Closing Balance</b>	<b>1,62,60,565</b>	<b>1,60,35,559</b>
<b>Total</b>	<b>1,62,60,565</b>	<b>1,60,35,559</b>

**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
<b>Total</b>	<b>6,75,000</b>	<b>3,47,800</b>

**Note: 3**

**Other current liabilities**

*(Figures in Rs)*

Particulars	As at 31st March 2022	As at 31st March 2021
<b>Amounts Payable: Relating to Expense</b>		
Duties and taxes	9,000	-
Family Pension Fund	40	40
Group Insurance	160	160
LIC Payable	13,210	15,016
Professional Tax	600	600
<b>Amounts Payable: Not relating to Expense</b>		
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	-
<b>Total</b>	<b>3,60,815</b>	<b>6,53,181</b>



**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	86,219	3,67,694
MGVPT	(5,660)	-
<b>Total</b>	<b>75,692</b>	<b>3,63,027</b>

**Note: 6**

**Cash and cash equivalents**

*(Figures in Rs)*

Particulars	As at 31st March 2022	As at 31st March 2021
BOB-74370100009678/10004	64,46,794	61,25,206
BOB-74370100009687/10850- Grants A/c	1,04,74,041	1,06,70,432
<b>Total</b>	<b>1,69,20,835</b>	<b>1,67,95,638</b>

**Note: 7**

**Other Current Assets**

*(Figures in Rs)*

Particulars	As at 31st March 2022	As at 31st March 2021
TUITION FEE RECEIVABLE	23,660	1,960
<b>Total</b>	<b>23,660</b>	<b>1,960</b>



**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
<b>Total</b>	<b>20,96,570</b>	<b>27,43,460</b>

**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	-
<b>Total(A)</b>	<b>3,45,552</b>	<b>3,91,236</b>
Salary Grants (B)	32,18,031	37,76,977
<b>Total(A+B)</b>	<b>35,63,583</b>	<b>41,68,213</b>

**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
<b>Total</b>	<b>38,65,600</b>	<b>36,73,444</b>

**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	-
<b>Total</b>	<b>14,94,955</b>	<b>12,66,097</b>





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

Note: 5  
Fixed Assets

Figures in Ru

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, 2021	WDV As at March 31, 2022
A	Tangible												
(1)	Furniture & Fixtures	2,70,879	-	-	-	2,70,879	10%	27,088	-	-	27,088	2,70,879	2,43,791
(2)	Computers	-	-	-	-	-	40%	-	-	-	-	-	-
(3)	Library Books	48,536	-	-	-	48,536	40%	18,614	-	-	18,614	48,536	27,921
(4)	Lab Equipments	1,41,338	-	-	-	1,41,338	15%	21,201	-	-	21,201	1,41,338	1,20,137
(5)	Other Equipments	31,154	-	-	-	31,154	15%	4,673	-	-	4,673	31,154	26,481
(6)	Library Software	12,062	-	-	-	12,062	25%	3,016	-	-	3,016	12,062	9,047
	Total	5,01,969	-	-	-	5,01,969		74,591	-	-	74,591	5,01,969	4,27,377
	Previous year	5,97,551	-	-	-	5,97,551		95,582	-	-	95,582	5,01,969	5,01,969

