

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

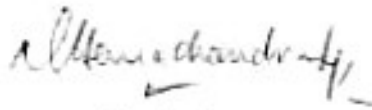
Balance Sheet as at : 31st March 2023

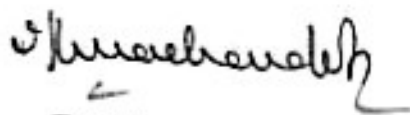
(Figures in Rs)

Particulars 1	Note.No 2	As at 31st March 2023 3	As at 31st March 2022 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	1,10,49,14,632	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
	Income			
I.	Course / Tuition Fees	10	19,54,33,057	15,95,60,911
II.	Other Income	11	94,93,066	77,64,493
III.	Total Income (I + II)		20,49,26,123	16,73,25,404
	Expenses			
	- 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.	Total Expenses		9,22,22,171	6,90,76,032
V.	Excess (Deficit) for the period (III - IV)		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

(Handwritten Signature)

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

(Handwritten Signature)

(Trustee)

(Handwritten Signature)


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

(Handwritten Signature)
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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	65,11,245	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	3,96,980	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 Physiotherphy	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	38,98,934	2,33,490	4,00,409	-	45,32,833	0.10	3,89,893	23,349	20,020	4,33,253	38,98,934
2	Computers	12,68,777	-	70,82,266	-	83,51,043	0.40	5,07,511	-	14,16,453	19,23,964	12,68,777
3	Library Books	1,56,170	1,03,063	6,56,174	-	9,15,407	0.40	62,460	41,225	1,31,235	2,34,926	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	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	78,85,737
	Previous year	47,85,596	4,96,780	37,76,261	-	90,58,637		6,81,555	49,676	4,41,667	11,72,900	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	13,259	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
Mediclaim 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	-	872
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	4,050	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
Eshamount 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
Poornima 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 BSM 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	1,62,000	-
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	1,16,000	-
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	1,62,000	-
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	56,000	-
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	26,000	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	52,99,002	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	1,17,60,000
BCA II Year Fees	1,13,70,000	99,60,275
B C A III Yr Fees	99,46,875	1,05,68,750
M.B.A I Year Fees	3,09,75,800	2,92,60,250
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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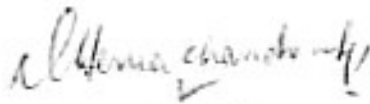
Dayananda Sagar College of Arts , Science and Commerce (Aided)
Balance Sheet as at : 31st March 2023

(Figures in Rs)

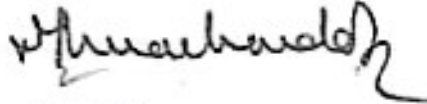
Particulars 1	Note.No 2	As at 31st March 2023 3	As at 31st March 2022 4
<u>I. CAPITAL FUND AND LIABILITIES</u>			
(1) Reserves and Surplus			
(a) General Fund	1	1,75,96,906	1,62,60,565
(2) Current Liabilities			
(a) Payables	2	69,674	6,75,000
(b) Other Current Liabilities	3	3,26,638	3,60,815
(3) Branch / 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			
- Tangible Assets	5	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)

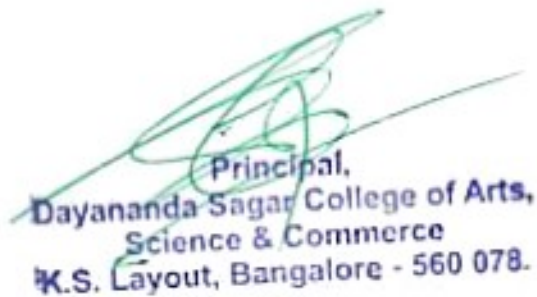


(B. Harish Rao)
Partner

M.No - 029500

Place: Bengaluru

Date: 30/10/23


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

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

Manachandru - 4

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

Murshudeh

(Trustee)

(B. Harish Rao)

(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 Limeraries	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
Total	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	-	10,724	34,003	2,43,791
(2)	Computers	-	-	-		-	40%	-	-	-	-	-
(3)	Library Books	27,921	-	-		27,921	40%	11,169	-	-	16,753	27,921
(4)	Lab Equipments	1,20,137	-	70,190		1,00,333	15%	18,021	-	5,295	23,265	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	-	15,468	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	2,560
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	86,219
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	64,46,794
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

