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Dayananda Sagar Business School
Balance Sheet as at : 31st March 2018

(Figures in Rs)

Particulars	Note No	As at March 31, 2018	As at March 31, 2017
1	2	3	4
I. CAPITAL FUND AND LIABILITIES			
(1) Reserves and Surplus	1	280,179,859	273,928,398
(a) General Fund			
(2) Current Liabilities	2	83,424	65,516
(a) Payables	3	443,526	1,851,046
(b) Other Current Liabilities	4	346,624	396,354
(c) Short - Term Provisions			
TOTAL		281,053,433	276,241,314
II. ASSETS			
(1) Non - Current Assets			
(a) Fixed Assets	5	1,333,688	1,540,738
- Tangible Assets			
(b) Other Non - Current Assets	6	28,000	28,000
(2) Current Assets			
(a) Cash and Cash Equivalents	7	1,062,969	842,735
(b) Short Term Loans and Advances	8	193,234	262,634
(3) Branch/ Division	9	278,435,543	273,567,206
TOTAL		281,053,433	276,241,314

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]

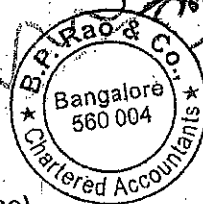
(Trustee)

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(B.Harish Rao)

Partner

M.No - 029500



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Dayananda Sagar Business School
Income and Expenditure Statement for the year ended : 31st March 2018

(Figures in Rs)

	Particulars	Note No	As at March 31, 2018	As at March 31, 2017
	Incomes			
I.	Course / Tuition Fees	10	12,725,500	16,067,000
II.	Other Income	11	1,460,007	351,465
III.	Total Income (I + II)		14,185,507	16,418,465
	Expenses			
	- Building Maintenance - Shared		1,250,000	2,500,000
	- Employee Benefits Expense	12	4,525,178	4,845,283
	- Depreciation and Amortization	5	207,050	292,621
	- Other Expenses	13	1,951,818	3,176,477
IV.	Total Expense		7,934,046	10,814,381
V.	Excess (Deficit) for the period (III - IV)		6,251,461	5,604,084

for Mahatma Gandhi Vidya Peetha Trust

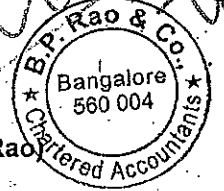
As per our report of even date
for B.P.Rao & Co.,
Chartered Accountants
Firm Reg.No - 003116S

(Signature)

(Trustee)

(Signature)

(Trustee)

(Signature)

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

Dayananda Sagar Business School

Note: 1

(Figures in Rs)

Reserves and Surplus

Particulars	As at March 31, 2018	As at March 31, 2017
General Reserve		
Opening Balance	273,928,398	268,147,314
Add: Excess of Income over Expenditure	6,251,461	5,781,084
Less: Utilised/ transferred during the year	-	-
Closing Balance	280,179,859	273,928,398.17
Total	280,179,859	273,928,398

Note: 2

(Figures in Rs)

Payables

Particulars	As at March 31, 2018	As at March 31, 2017
Total outstanding due to Others (Annexure - I)	83,424	65,516
Total	83,424	65,516

Note: 3

(Figures in Rs)

Other current liabilities

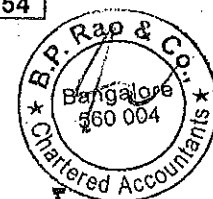
Particulars	As at March 31, 2018	As at March 31, 2017
College Deposit (Annexure - II)	208,000	238,000
Library Deposit (Annexure - III)	235,526	1,416,526
Advance Fees 2017-18	-	196,520
Total	443,526	1,851,046

Note: 4

(Figures in Rs)

Short term provisions

Particulars	As at March 31, 2018	As at March 31, 2017
Provision for Employee Benefits		
Provision for other employee benefits (Annexure-IV)	345,574	393,654
TDS payables	1,050	2,700
Total	346,624	396,354

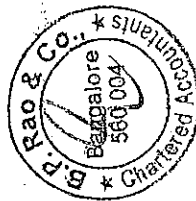


Dayananda Sagar Business School
Notes forming part of accounts as at March 31, 2018

Note: 5
Fixed Assets

(Figures in Rs)

Sl. No.	Nature of the Asset	Gross Block				Depreciation Block				Net Block	
		As at April 01, 2017	Addition > 180 Days	Disposals during the year	As at March 31, 2018	Rate of Depr.	On Opening Balance	Addition > 180 Days	Addition < 180 Days	As at March 31, 2018	As at March 31, 2017
A	Tangible										
(1)	Furniture & Fixtures	739,741	-	-	739,741	10%	73,974	-	-	665,767	739,741
(2)	Electrical Fittings	3,223	-	-	3,223	10%	322	-	-	2,901	3,223
(3)	Computers	38,386	-	-	38,386	40%	15,355	-	-	23,031	38,386
(4)	Library Books	13,963	-	-	13,963	40%	5,585	-	-	8,378	13,963
(5)	Lab Equipments	745,425	-	-	745,425	15%	111,814	-	-	633,611	745,425
	Total	1,540,738	-	-	1,540,738		207,050	-	-	1,333,688	1,540,738
	Previous year	1,736,084	97,275	-	1,833,359		278,030	14,591	-	1,540,740	1,736,085



Dayananda Sagar Business School

Note: 6

(Figures in Rs)

Other non-current assets

Particulars	As at March 31, 2018	As at March 31, 2017
Deposit -IIM (Library)	25,000	25,000
Telephone Deposit	3,000	3,000
Total	28,000	28,000

Note: 7

(Figures in Rs)

Cash and cash equivalents

Particulars	As at March 31, 2018	As at March 31, 2017
Bank A/C - 18366	1,062,969	842,735
Total	1,062,969	842,735

Note: 8

(Figures in Rs)

Short-term loans and advances

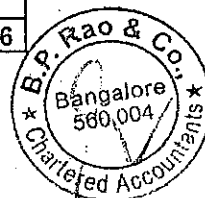
Particulars	As at March 31, 2018	As at March 31, 2017
Advance - Vijaya Sarathy	3,834	3,544
Tuition Fees Receivable	189,400	259,000
Ricoh India Limited		90
Total	193,234	262,634

Note: 9

(Figures in Rs)

Branch/ Division

Particulars	As at March 31, 2018	As at March 31, 2017
DSCE Engineering	(1,269,985)	(1,267,065)
D S C I L	(2,977,500)	(2,833,500)
DSCMIT Management College	(6,226,274)	(6,297,074)
D S Biological Science	142,957	142,957
DSC Dental Sciences	83,800	83,800
DSC Physiotherapy	101,375	101,375
MGVP Trust	288,587,660	274,184,585
Sagar Business Academy		9,458,618
DSC Business Academy	(6,490)	(6,490)
Total	278,435,543	273,567,206



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Dayananda Sagar Business School

Note: 10

(Figures in Rs)

Course / Tuition Fees

Particulars	As at March 31, 2018	As at March 31, 2017
Tuition Fees (Annexure - V)	12,610,000	15,610,000
Exam Fee (Annexure - VI)	115,500	457,000
Total	12,725,500	16,067,000

Note: 11

(Figures in Rs)

Other Income

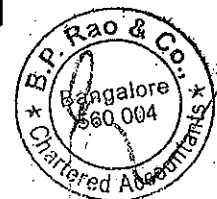
Particulars	As at March 31, 2018	As at March 31, 2017
Recoveries (Fine)	83,900	211,117
Uniform fee	116,000	-
Interest on Savings Bank Account	64,107	43,216
Misc Income	-	9,598
Registration Fees	-	61,850
Unclaimed Deposit (OLD)	1,196,000	25,684
Total	1,460,007	351,465

Note: 12

(Figures in Rs)

Employee benefits expense

Particulars	As at March 31, 2018	As at March 31, 2017
Salary and Wages	4,494,065	4,809,827
ESI-Employer's Contribution	6,819	9,077
PF Administrative Charges	7,308	8,010
PF Employers	16,986	18,369
Total	4,525,178	4,845,283



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Note: 13

(Figures in Rs)

Particulars	As at	As at
	March 31, 2018	March 31, 2017
Advertisement & Publicity	106,000	144,000
Affiliation & Registration Fee	100,000	100,000
Bank Charges	2,612	1,087
Corporation Tax	277,401	294,063
Conveyance	26,360	19,930
Consultancy Charges	120,500	231,000
Functions, Meetings & Seminars	48,369	42,340
Garden Maintenance	88,764	142,500
Journal & Subscription	320,573	624,998
Mediclinic Insurance Premium	18,844	36,829
Mobile charges	6,000	4,000
News Paper & Periodicals	42,451	38,311
Office Expense	23,500	27,730
Printing & Stationary	13,635	26,206
Uniform Expenses	62,350	44,625
Labour Welfare Fund - Employer's Contribution	280	108
PT Renewal Fee	2,500	2,500
Repairs and Maintenance	4,840	
Travelling Education & Promotional Expenses	612,640	1,295,000
Exam Remuneration	74,200	101,250
Total	1,951,818	3,176,477



Annexure - I
Sundry Creditors

(Figures in Rs)

Particulars	As at March 31, 2018
MGVPT Canteen	15,070
Cheluvamurthy R V	6,902
H M Enterprises	4,838
Fast Fire Services	41,264
Rajeev M	9,450
Indian Institute Of management	5900
Total	83,424

Annexure - II
College Deposit

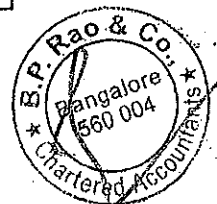
(Figures in Rs)

Particulars	As at March 31, 2018	As at March 31, 2017
College Deposit PGDM(AICTE) 2008-09	-	15,000
College Deposit PGDM(AICTE) 2009-10	-	5,000
College Deposit PGDM(AICTE) 2010-11	25,000	25,000
College Deposit PGDM(AICTE) 2012-13	30,000	30,000
College Deposit PGDM(AICTE) 2013-14	30,000	30,000
College Deposit PGDM(AICTE) 2014-15	86,000	86,000
College Deposit PGDM(AICTE)HRM-2009-10	-	10,000
College Deposit PGDM(AICTE)-HRM 2011-12	30,000	30,000
College Deposit PGDM(AICTE)-HRM 2012-13	5,000	5,000
College Deposit PGDM(AICTE)-HRM 2013-14	2,000	2,000
Total	208,000	238,000

Annexure - III
Library Deposit

(Figures in Rs)

Particulars	As at March 31, 2018	As at March 31, 2017
Library Caution Deposit MBA MKU	-	1,060,000
Library Caution Deposit PGDM (AIMA)	-	88,000
Library Deposit PGDM(AICTE) 2008-09	-	6,000
Library Deposit PGDM(AICTE) 2009-10	-	9,000
Library Deposit PGDM(AICTE) 2010-11 Batch	15,000	3,000
Library Deposit PGDM(AICTE) 2012-13	18,000	15,000
Library Deposit PGDM(AICTE) 2013-14	15,000	18,000
Library Deposit PGDM(AICTE) 2014-15	43,000	15,000
Library Caution Dep PGDM(AICTE)HRM-2009-10	-	43,000
Library Deposit PGDM(AICTE)-HRM 2011-12	18,000	18,000
Library Deposit PGDM(AICTE)-HRM 2012-13	3,000	3,000
Library Deposit PGDM(AICTE) -HRM 2013-14	1,000	1,000
Library Deposit Staff	1,000	1,000
Refundable Library & College Deposit	35,526	35,526
Project and Guidance Fees	86,000	101,000
Total	235,526	1,416,526



Dayananda Sagar Business School

Annexure - IV

Provision for Employee Benefits

(Figures in Rs)

Particulars	As at	As at
	March 31, 2018	March 31, 2017
ESI-Employee's Contribution	280	245
ESI-Employer's Contribution	760	665
PF Administrative Charges Payable	575	770
PF Employees Payable	1,800	1,680
PF Employers Payable	1,800	1,680
Professional Tax Payable	1,400	1,400
Salary Payable	283,329	376,114
TDS Salary Payable	55,630	11,100
Total	345,574	393,654

Annexure - V

Tuition Fees

(Figures in Rs)

Particulars	As at	As at
	March 31, 2018	March 31, 2017
Tuition Fee 1st Year PGDM (AICTE)	7,850,000	5,510,000
Tuition Fees 2nd Year PGDM(AICTE)	4,760,000	10,100,000
Total	12,610,000	15,610,000

Annexure - VI

Exam Fees

(Figures in Rs)

Particulars	As at	As at
	March 31, 2018	March 31, 2017
Exam Fees PGDM(AICTE)	115,500	457,000
Total	115,500	457,000

