

Dayananda Sagar Business School
Balance Sheet as at : 31st March 2019

(Figures in Rs)

Particulars	Note No	As at March 31, 2019	As at March 31, 2018
1	2	3	4
I. CAPITAL FUND AND LIABILITIES			
(1) Reserves and Surplus			
(a) General Fund	1	283,069,868	280,179,859
(2) Current Liabilities			
(a) Payables	2	34,156	83,424
(b) Other Current Liabilities	3	291,550	443,526
(c) Short - Term Provisions	4	361,170	346,624
TOTAL		283,756,744	281,053,433
II. ASSETS			
(1) Non - Current Assets			
(a) Fixed Assets			
- Tangible Assets	5	1,159,215	1,333,688
(b) Other Non - Current Assets	6	28,000	28,000
(2) Current Assets			
(a) Cash and Cash Equivalents	7	799,438	1,062,969
(b) Short Term Loans and Advances	8	436,934	193,234
(3) Branch/ Division	9	281,333,158	278,435,543
TOTAL		283,756,744	281,053,433

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

(Figures in Rs)

	Particulars	Note No	As at March 31, 2019	As at March 31, 2018
	Incomes			
I.	Course / Tuition Fees	10	12,152,000	12,610,000
II.	Other Income	11	596,587	1,575,507
III.	Total Income (I + II)		12,748,587	14,185,507
	Expenses			
	- Building Maintenance - Shared		3,250,000	1,250,000
	- Employee Benefits Expense	12	4,206,945	4,525,178
	- Depreciation and Amortization	5	174,473	207,050
	- Other Expenses	13	2,227,160	1,951,818
IV.	Total Expense		9,858,578	7,934,046
V.	Excess (Deficit) for the period (III - IV)		2,890,009	6,251,461

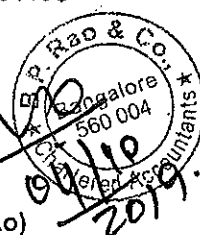
for Mahatma Gandhi Vidya Peetha Trust

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

Reserves and Surplus

(Figures in Rs)

Particulars	As at March 31, 2019	As at March 31, 2018
General Reserve		
Opening Balance	280,179,859	273,928,398
Add: Excess of Income over Expenditure	2,890,009	6,251,461
Less: Utilised/ transferred during the year		
Closing Balance	283,069,868	280,179,858.73
Total	283,069,868	280,179,859

Note: 2

Payables

(Figures in Rs)

Particulars	As at March 31, 2019	As at March 31, 2018
Total outstanding due to Others (Annexure - I)	34,156	83,424
Total	34,156	83,424

Note: 3

Other current liabilities

(Figures in Rs)

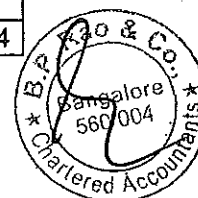
Particulars	As at March 31, 2019	As at March 31, 2018
College Deposit (Annexure - II)	141,000	208,000
Library Deposit (Annexure - III)	127,000	235,526
Excess Fees Refund	23,550	
Total	291,550	443,526

Note: 4

Short term provisions

(Figures in Rs)

Particulars	As at March 31, 2019	As at March 31, 2018
Provision for Employee Benefits		
Provision for other employee benefits (Annexure-IV)	361,134	345,574
TDS payables	36	1,050
Total	361,170	346,624



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Note: 6

Other non-current assets

(Figures in Rs)

Particulars	As at March 31, 2019	As at March 31, 2018
Deposit -IIM (Library)	25,000	25,000
Telephone Deposit	3,000	3,000
Total	28,000	28,000

Note: 7

Cash and cash equivalents

(Figures in Rs)

Particulars	As at March 31, 2019	As at March 31, 2018
Bank A/C - 18366	799,438	1,062,969
Total	799,438	1,062,969

Note: 8

Short-term loans and advances

(Figures in Rs)

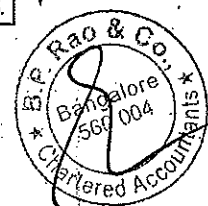
Particulars	As at March 31, 2019	As at March 31, 2018
Advance - Vijaya Sarathy	1,184	3,834
Tuition Fees Receivable	435,750	189,400
Total	436,934	193,234

Note: 9

Branch/ Division

(Figures in Rs)

Particulars	As at March 31, 2019	As at March 31, 2018
DSCE Engineering	(1,272,905)	(1,269,985)
D S C I L	(3,131,100)	(2,977,500)
DSCMIT Management College	(6,226,274)	(6,226,274)
D S Biological Science	142,957	142,957
DSC Dental Sciences	83,800	83,800
DSC Physiotherapy	101,375	101,375
MGVP Trust	291,641,795	288,587,660
DSC Business Academy	(6,490)	(6,490)
Total	281,333,158	278,435,543



Dayananda Sagar Business School

Note: 10

Course / Tuition Fees

(Figures in Rs)

Particulars	As at March 31, 2019	As at March 31, 2018
Tuition Fees (Annexure - V)	12,152,000	12,610,000
Total	12,152,000	12,610,000

Note: 11

Other Income

(Figures in Rs)

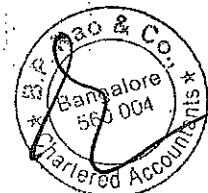
Particulars	As at March 31, 2019	As at March 31, 2018
Recoveries (Fine)	133,750	83,900
Infrastructure Charges	1,042	-
Exam Fee	266,000	115,500
Interest on Savings Bank Account	36,105	64,107
Misc Income	84,164	-
Unclaimed Deposit (OLD)	75,526	1,196,000
Uniform fee	-	116,000
Total	596,587	1,575,507

Note: 12

Employee benefits expense

(Figures in Rs)

Particulars	As at March 31, 2019	As at March 31, 2018
Salary and Wages	4,168,215	4,494,065
ESI-Employer's Contribution	10,230	6,819
PF Administrative Charges	6,900	7,308
PF Employers	21,600	16,986
Total	4,206,945	4,525,178



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Note: 13

(Figures in Rs)

Other expenses

Particulars	As at March 31, 2019	As at March 31, 2018
Advertisement & Publicity	106,000	106,000
Affiliation & Registration Fee	100,000	100,000
Bank Charges	3,091	2,612
Corporation Tax	294,618	277,401
Conveyance	26,350	26,360
Consultancy Charges	174,000	120,500
Functions, Meetings & Seminars	49,000	48,369
Garden Maintenance	-	88,764
Journal & Subscription	293,683	320,573
Mediclin Insurance Premium	31,050	18,844
News Paper & Periodicals	43,174	42,451
Office Expense	13,173	29,500
Printing & Stationary	34,991	13,635
Uniform Expenses	51,923	62,350
Labour Welfare Fund - Employer's Contribution	280	280
PT Renewal Fee	2,500	2,500
Repairs and Maintenance	18,527	4,840
Travelling Education & Promotional Expenses	840,000	612,640
Exam Remuneration	144,800	74,200
Total	2,227,160	1,951,818



Dayananda Sagar Business School

Annexure - I Sundry Creditors

(Figures in Rs)

Particulars	As at March 31, 2019	As at March 31, 2018
MGVPT Canteen	16,194	15,070
Cheluvamurthy R V	7,185	6,902
Rajeev M	10,350	9,450
Innovative Business Solutions	427	-
Indian Institute Of Management	-	5,900
H M Enterprises	-	4,838
Fast Fire Services	-	41,264
Total	34,156	83,424

Annexure - II College Deposit

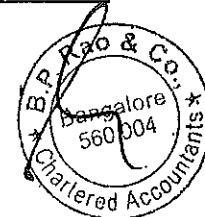
(Figures in Rs)

Particulars	As at March 31, 2019	As at March 31, 2018
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	44,000	86,000
College Deposit PGDM(AICTE)-HRM 2013-14	2,000	2,000
College Deposit PGDM(AICTE)-HRM 2012-13	5,000	5,000
College Deposit PGDM(AICTE)-HRM 2011-12	30,000	30,000
College Deposit PGDM(AICTE) 2010-11	-	25,000
Total	141,000	208,000

Annexure - III Library Deposit

(Figures in Rs)

Particulars	As at March 31, 2019	As at March 31, 2018
Library Deposit PGDM(AICTE) 2012-13	18,000	18,000
Library Deposit PGDM(AICTE) 2013-14	15,000	15,000
Library Deposit PGDM(AICTE) 2014-15	22,000	43,000
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
Library Deposit PGDM(AICTE)-HRM 2011-12	18,000	18,000
Project and Guidance Fees	49,000	86,000
Refundable Library & College Deposit	-	35,526
Library Deposit PGDM(AICTE) 2010-11 Batch	-	15,000
Total	127,000	235,526



Dayananda Sagar Business School

Annexure - IV

Provision for Employee Benefits

(Figures in Rs)

Particulars	As at March 31, 2019	As at March 31, 2018
ESI-Employee's Contribution	362	280
ESI-Employer's Contribution	982	760
PF Administrative Charges Payable	575	575
PF Employees Payable	1,800	1,800
PF Employers Payable	1,800	1,800
Professional Tax Payable	1,200	1,400
Salary Payable	282,215	283,329
TDS Salary Payable	72,200	55,630
Total	361,134	345,574

Annexure - V

Tuition Fees

(Figures in Rs)

Particulars	As at March 31, 2019	As at March 31, 2018
Tuition Fee 1st Year PGDM (AICTE)	5,290,000	7,850,000
Tuition Fees 2nd Year PGDM(AICTE)	6,862,000	4,760,000
Total	12,152,000	12,610,000



Dayananda Sagar Business School
Notes forming part of accounts as at March 31, 2019

Note: 5
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 Dep.	On Opening Balance	Addition > 180 Days	Addition < 180 Days	As at March 31, 2019	As at March 31, 2018
A (1)	Tangible Furniture & Fixtures	665,767	-	-	-	665,767	10%	66,577	-	-	599,190	665,767
(2)	Electrical Fittings	2,901	-	-	-	2,901	10%	290	-	290	2,611	2,901
(3)	Computers	23,031	-	-	-	23,031	40%	9,213	-	9,213	13,818	23,031
(4)	Library Books	8,378	-	-	-	8,378	40%	3,351	-	3,351	5,027	8,378
(5)	Lab Equipments	633,611	-	-	-	633,611	15%	95,042	-	95,042	538,569	633,611
	Total	1,333,688	-	-	-	1,333,688		174,473	-	174,473	1,159,215	1,333,688
	Previous year	1,540,738	-	-	-	1,540,738		207,050	-	207,050	1,333,688	1,540,738

