

Dayananda Sagar Business School
Balance Sheet as at : 31st March 2021

(Figures in Rs)

Particulars	Note No	As at March 31, 2021	As at March 31, 2020
1	2	3	4
I. CAPITAL FUND AND LIABILITIES			
(1) Reserves and Surplus			
(a) General Fund	1	28,73,77,832	28,58,23,377
(2) Current Liabilities			
(a) Payables	2	40,260	23,315
(b) Other Current Liabilities	3	1,65,006	5,64,710
(c) Short - Term Provisions	4	2,22,990	3,33,734
TOTAL		28,78,06,088	28,67,45,136
II. ASSETS			
(1) Non - Current Assets			
(a) Fixed Assets			
- Tangible Assets	5	9,29,025	10,10,712
(b) Other Non - Current Assets	6	28,000	28,000
(2) Current Assets			
(a) Cash and Cash Equivalents	7	20,98,327	8,44,917
(b) Short Term Loans and Advances	8	10,63,750	1,26,344
(3) Branch/ Division	9	28,36,86,987	28,47,35,164
TOTAL		28,78,06,088	28,67,45,136

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: 05/02/2022

(Signature)
(Trustee)

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

Bangalore
560 004
Chartered Accountant

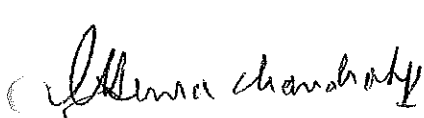
Dayananda Sagar Business School
Income and Expenditure Statement for the year ended : 31st March 2021

(Figures in -Rs)

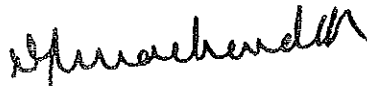
	Particulars	Note No	As at March 31, 2021	As at March 31, 2020
	<u>Incomes</u>			
I.	Course / Tuition Fees	10	69,25,400	1,07,53,400
II.	Other Income	11	1,26,167	5,81,531
III.	<u>Total Income (I + II)</u>		70,51,567	1,13,34,931
	<u>Expenses</u>			
	- Building Maintenance - Shared		10,00,000	28,00,000
	- Employee Benefits Expense	12	38,25,187	39,21,659
	- Depreciation and Amortization	5	1,57,797	1,48,503
	- Other Expenses	13	5,14,128	17,11,259
IV.	<u>Total Expense</u>		54,97,112	85,81,421
V.	<u>Excess (Deficit) for the period (III - IV)</u>		15,54,455	27,53,510

for Mahatma Gandhi Vidya Peetha Trust

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Chartered Accountants
Firm Reg.No - 003116S



(Trustee)
Place: Bengaluru
Date: 05/02/2022



(Trustee)

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

Dayananda Sagar Business School

Note: 1

(Figures in Rs)

Reserves and Surplus

Particulars	As at March 31, 2021	As at March 31, 2020
General Reserve		
Opening Balance	28,58,23,377	28,30,69,868
Add: Excess of Income over Expenditure	15,54,455	27,53,510
Less: Utilised/ transferred during the year	-	-
Closing Balance	28,73,77,832	28,58,23,377.48
Total	28,73,77,832	28,58,23,377

Note: 2

(Figures in Rs)

Payables

Particulars	As at March 31, 2021	As at March 31, 2020
Total outstanding due to Others (Annexure - I)	40,260	23,315
Total	40,260	23,315

Note: 3

(Figures in Rs)

Other current liabilities

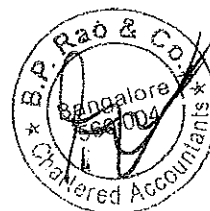
Particulars	As at March 31, 2021	As at March 31, 2020
College Deposit (Annexure - II)	76,000	1,11,000
Library Deposit (Annexure - III)	39,000	60,000
Project and Guidance Fees	34,000	50,000
Exam Remuneration	16,006	6,020
Advance Fees 2020-21	-	3,34,610
Education Loan	-	780
Statutory liabilities		
Duties & Taxes	-	2,300
Total	1,65,006	5,64,710

Note: 4

Short term provisions

(Figures in Rs)

Particulars	As at March 31, 2021	As at March 31, 2020
Provision for Employee Benefits		
Provision for other employee benefits (Annexure-IV)	2,22,990	3,33,734
Total	2,22,990	3,33,734



Dayananda Sagar Business School

Note: 6

(Figures in Rs)

Other non-current assets

Particulars	As at March 31, 2021	As at March 31, 2020
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, 2021	As at March 31, 2020
BOB BANK A/C 7437010009725	20,98,327	-
Vijaya Bank A/C - 18366	-	8,44,917
Total	20,98,327	8,44,917

Note: 8

(Figures in Rs)

Short-term loans and advances

Particulars	As at March 31, 2021	As at March 31, 2020
Tuition Fees Receivable	10,62,600	1,25,200
Advance - Vijaya Sarathy	-	1,144
TDS excess paid	1,150	-
Total	10,63,750	1,26,344

Note: 9

(Figures in Rs)

Branch/ Division

Particulars	As at March 31, 2021	As at March 31, 2020
DSCE Engineering	(13,10,621)	-12,75,765
D S C I L	(33,82,300)	-32,83,100
DSCMIT Management College	(62,92,104)	-62,24,274
D S Biological Science	1,42,957	1,42,957
DSC Dental Sciences	83,800	83,800
DSC Physiotherapy	1,01,375	1,01,375
MGVP Trust	29,36,72,424	29,51,96,661
DSC Business Academy	(6,490)	(6,490)
DSBA 3239 A/C	17,405	-
M G V P Trust Book Shop	6,60,541	-
Mgvpt(SBI)	-	-
Total	28,36,86,987	28,47,35,164



Dayananda Sagar Business School

Note: 10

(Figures in Rs)

Course / Tuition Fees

Particulars	As at March 31, 2021	As at March 31, 2020
Tuition Fees (Annexure - V)	69,25,400	1,07,53,400
Total	69,25,400	1,07,53,400

Note: 11

(Figures in Rs)

Other Income

Particulars	As at March 31, 2021	As at March 31, 2020
Recoveries (Fine)	9,500	1,36,051
Infrastructure Charges	4,183	43,417
Interest on Savings Bank Account	24,204	46,963
Unclaimed Deposit (OLD)	56,780	48,000
Uniform fee	24,000	1,04,000
Exam Fees PGDM(AICTE)	7,500	1,59,500
Project & Seminar/SDP-Incomes	-	43,400
Misc Income	-	200
Total	1,26,167	5,81,531

Note: 12

(Figures in Rs)

Employee benefits expense

Particulars	As at March 31, 2021	As at March 31, 2020
Salary and Wages	37,99,002	38,90,556
PF Administrative Charges	6,855	5,750
PF Employers	19,330	18,000
ESI-Employer's Contribution	-	7,353
Total	38,25,187	39,21,659

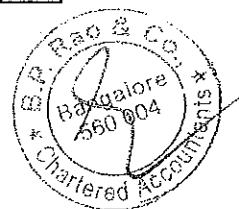


Dayananda Sagar Business School

Note: 13

(Figures in Rs)

Other expenses		
Particulars	As at March 31, 2021	As at March 31, 2020
Advertisement & Publicity	1,08,000	1,08,000
Affiliation & Registration Fee	30,000	30,000
Bank Charges	6,097	829
Conveyance	18,180	24,000
Consultancy Charges	1,93,500	1,47,000
Functions, Meetings & Seminars	8,125	74,539
Mediclaime Insurance Premium	18,979	29,257
News Paper & Periodicals	13,051	42,870
Printing & Stationary	1,480	48,046
Labour Welfare Fund - Employer's Contribution	240	240
PT Renewal Fee	2,500	2,500
Repairs and Maintenance	4,200	-
Exam Expenses	1,04,550	1,24,200
Telephone Charges	5,190	-
Miscellaneous Expense	36	2,500
Journal & Subscription	-	2,98,997
Uniform Expenses	-	57,094
Lab Consumables	-	15,458
Mobile Charges	-	5,789
Travelling Education & Promotional Expenses	-	6,99,940
Total	5,14,128	17,11,259



Dayananda Sagar Business School

Annexure - I
Sundry Creditors

(Figures in Rs)

Particulars	As at March 31, 2021	As at March 31, 2020
Cheluvamurthy R V	2,025	6,035
AIMA	180	180
Eshamount Technologies	38,055	-
Rajeev M	-	10,350
Sri Om Shakti Distributors	-	6,750
Total	40,260	23,315

Annexure - II
College Deposit

(Figures in Rs)

Particulars	As at March 31, 2021	As at March 31, 2020
College Deposit PGDM(AICTE) 2013-14	30,000	30,000
College Deposit PGDM(AICTE) 2014-15	44,000	44,000
College Deposit PGDM(AICTE)-HRM 2013-14	2,000	2,000
College Deposit PGDM(AICTE) 2012-13	-	30,000
College Deposit PGDM(AICTE)-HRM 2012-13	-	5,000
Total	76,000	1,11,000

Annexure - III
Library Deposit

(Figures in Rs)

Particulars	As at March 31, 2021	As at March 31, 2020
Library Deposit PGDM(AICTE) 2013-14	15,000	15,000
Library Deposit PGDM(AICTE) 2014-15	22,000	22,000
Library Deposit PGDM(AICTE) -HRM 2013-14	1,000	1,000
Library Deposit Staff	1,000	1,000
Library Deposit PGDM(AICTE) 2012-13	-	18,000
Library Deposit PGDM(AICTE)-HRM 2012-13	-	3,000
Total	39,000	60,000



Dayananda Sagar Business School

Annexure - IV

Provision for Employee Benefits

(Figures in Rs)

Particulars	As at March 31, 2021	As at March 31, 2020
PF Administrative Charges Payable	575	575
PF Employees Payable	1,800	1,800
PF Employers Payable	1,800	1,800
Professional Tax Payable	1,000	1,200
Salary Payable	2,17,815	2,97,518
ESI-Employee's Contribution	-	158
ESI-Employer's Contribution	-	683
TDS Salary Payable	-	30,000
Total	2,22,990	3,33,734

Annexure - V

Tuition Fees

(Figures in Rs)

Particulars	As at March 31, 2021	As at March 31, 2020
Tuition Fee 1st Year PGDM (AICTE)	13,40,400	58,08,400
Tuition Fees 2nd Year PGDM(AICTE)	55,85,000	49,45,000
Total	69,25,400	1,07,53,400



Dayananda Sagar Business School
Notes forming part of accounts as at March 31, 2021

Note: 5
Fixed Assets

(Figures in Rs)

Sl. No.	Nature of the Asset	Gross Block			Depreciation Block				Net Block			
		As at April 01, 2020	Addition > 180 Days	Addition < 180 Days	Disposals during the year	As at March 31, 2021	Rate of Depr.	On Opening Balance	Addition > 180 Days	Addition < 180 Days	As at March 31, 2021	As at March 31, 2020
A	Tangible											
(1)	Furniture & Fixtures	5,39,271	-	-	-	5,39,271	10%	53,927	-	-	53,927	5,39,27
(2)	Electrical Fittings	2,350	-	-	-	2,350	10%	235	-	-	235	2,35
(3)	Computers	8,291	76,110	-	-	84,401	40%	3,317	30,444	-	33,761	8,29
(4)	Library Books	3,016	-	-	-	3,016	40%	1,206	-	-	1,206	3,01
(5)	Lab Equipments	4,57,784	-	-	-	4,57,784	15%	68,668	-	-	68,668	4,57,78
	Total	10,10,712	76,110	-	-	10,86,822		1,27,353	30,444	-	1,57,797	10,10,71
	Previous year	11,59,215	-	-	-	11,59,215		1,48,503	-	-	1,48,503	11,59,21

