

Dayananda Sagar Business School
Balance Sheet as at : 31st March 2022

(Figures in Rs)

Particulars	Note.No	As at March 31, 2022	As at March 31, 2021
1	2	3	4
I. CAPITAL FUND AND LIABILITIES			
(1) Reserves and Surplus	1	28,82,24,875	28,73,77,832
(a) General Fund			
(2) Current Liabilities	2	30,836	40,260
(a) Payables	3	4,80,865	3,87,996
(b) Other Current Liabilities	4	-	-
(c) Short - Term Provisions			
TOTAL		28,87,36,576	28,78,06,088
II. ASSETS			
(1) Non - Current Assets	5		
(a) Fixed Assets			
- Tangible Assets		8,00,933	9,29,025
(b) Other Non - Current Assets	6	28,000	28,000
(2) Current Assets	7		
(a) Cash and Cash Equivalents	8	10,34,194	20,98,327
(b) Short Term Loans and Advances		15,29,100	10,63,750
(3) Branch/ Division	9	28,53,44,349	28,36,86,987
TOTAL		28,87,36,576	28,78,06,088

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. Harish Rao)
Partner
M.No - 029500



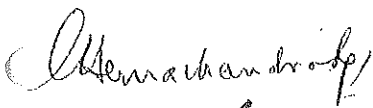
Dayananda Sagar Business School
Income and Expenditure Statement for the year ended : 31st March 2022

(Figures in Rs)

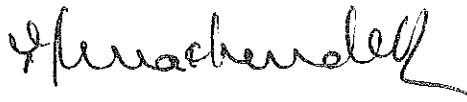
	Particulars	Note, No	As at March 31, 2022	As at March 31, 2021
	<u>Incomes</u>			
I.	Course / Tuition Fees	10	53,00,540	69,25,400
II.	Other Income	11	2,85,659	1,26,167
III.	<u>Total Income (I + II)</u>		55,86,199	70,51,567
	<u>Expenses</u>			
	- Building Maintenance - Shared		12,00,000	10,00,000
	- Employee Benefits Expense	12	29,09,713	38,25,187
	- Depreciation and Amortization	5	1,28,092	1,57,797
	- Other Expenses	13	5,01,352	5,14,128
IV.	<u>Total Expense</u>		47,39,157	54,97,112
V.	Excess (Deficit) for the period (III - IV)		8,47,042	15,54,455

for Mahatma Gandhi Vidya Peetha Trust

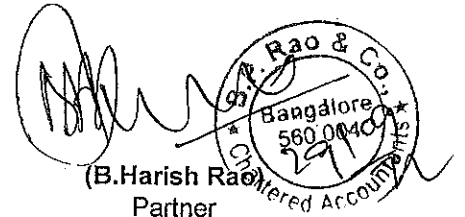
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(Trustee)
Place: Bengaluru
Date: 29/09/2022



(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, 2022	As at March 31, 2021
General Reserve		
Opening Balance	28,73,77,832	28,58,23,377
Add: Excess of Income over Expenditure	8,47,042	15,54,455
Less: Utilised/ transferred during the year	-	-
Closing Balance	28,82,24,875	28,73,77,832.33
Total	28,82,24,875	28,73,77,832

Note: 2

(Figures in Rs)

Payables		
Particulars	As at March 31, 2022	As at March 31, 2021
Total outstanding due to Others (Annexure - I)	30,836	40,260
Total	30,836	40,260

Note: 3

Other current liabilities

(Figures in Rs)

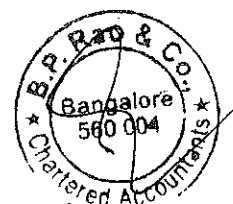
Particulars	As at March 31, 2022	As at March 31, 2021
Amounts Payable: Relating to Expense		
Employee benefits (Annexure-IV)	2,79,929	2,22,990
Amounts Payable: Not relating to Expense		
College Deposit (Annexure - II)	44,000	76,000
Library Deposit (Annexure - III)	23,000	39,000
Project and Guidance Fees	24,000	34,000
Exam Remuneration	12,103	16,006
Advance Fees 2021-22	1,00,000	-
MGVPT DSI A/C	(2,167)	-
Total	4,80,865	3,87,996

Note: 4

Short term provisions

(Figures in Rs)

Particulars	As at March 31, 2022	As at March 31, 2021
Total	-	-



Dayananda Sagar Business School

Note: 6

(Figures in Rs)

Other non-current assets

Particulars	As at March 31, 2022	As at March 31, 2021
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, 2022	As at March 31, 2021
BOB BANK A/C 7437010009725	10,34,194	20,98,327
Total	10,34,194	20,98,327

Note: 8

(Figures in Rs)

Short-term loans and advances

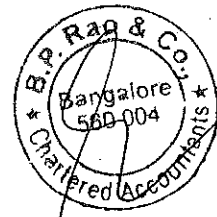
Particulars	As at March 31, 2022	As at March 31, 2021
Tuition Fees Receivable	15,29,100	10,62,600
TDS excess paid	-	1,150
Total	15,29,100	10,63,750

Note: 9

(Figures in Rs)

Branch/ Division

Particulars	As at March 31, 2022	As at March 31, 2021
DSCE Engineering	(13,13,421)	-13,10,621
D S C I L	(34,52,700)	-33,82,300
DSCMIT Management College	(63,90,378)	-62,92,104
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	29,61,61,801	29,36,72,424
DSC Business Academy	(6,490)	(6,490)
DSBA 3239 A/C	17,405	17,405
M G V P Trust Book Shop	-	6,60,541
Total	28,53,44,349	28,36,86,987



Dayananda Sagar Business School

Note: 10

(Figures in Rs)

Course / Tuition Fees	As at	As at
Particulars	March 31, 2022	March 31, 2021
Tuition Fees (Annexure - V)	53,00,540	69,25,400
Total	53,00,540	69,25,400

Note: 11

(Figures in Rs)

Other Income	As at	As at
Particulars	March 31, 2022	March 31, 2021
Recoveries (Fine)	1,510	9,500
Infrastructure Charges	12,848	4,183
Interest on Savings Bank Account	37,541	24,204
Unclaimed Deposit (OLD)	48,000	56,780
Uniform fee	60,000	24,000
Exam Fees PGDM(AICTE)	10,000	7,500
Arrears Fees 2020-2021	1,06,000	-
Discontinued Students	1,000	-
Mediclaime Insurance (I)	8,760	-
Total	2,85,659	1,26,167

Note: 12

(Figures in Rs)

Employee benefits expense	As at	As at
Particulars	March 31, 2022	March 31, 2021
Salary and Wages	28,81,213	37,99,002
PF Administrative Charges	6,900	6,855
PF Employers	21,600	19,330
Total	29,09,713	38,25,187



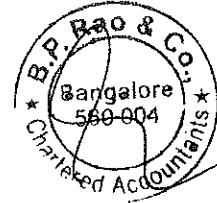
Dayananda Sagar Business School

Note: 13

(Figures in Rs)

Other expenses

Particulars	As at March 31, 2022	As at March 31, 2021
Advertisement & Publicity	1,19,962	1,08,000
Affiliation & Registration Fee	35,000	30,000
Bank Charges	7,876	6,097
Conveyance	-	18,180
Consultancy Charges	16,000	1,93,500
Functions, Meetings & Seminars	-	8,125
Mediclaime Insurance Premium	9,110	18,979
News Paper & Periodicals	11,212	13,051
Printing & Stationary	6,434	1,480
Labour Welfare Fund - Employer's Contribution	200	240
PT Renewal Fee	2,500	2,500
Repairs and Maintenance	-	4,200
Exam Expenses	43,500	1,04,550
Telephone Charges	-	5,190
Miscellaneous Expense	-	36
Uniform Expenses	50,243	-
Gratuity	1,74,895	-
Internet and SIS Expenses	22,970	-
Office Expenses	1,450	-
Total	5,01,352	5,14,128



Dayananda Sagar Business School

Annexure - I Sundry Creditors

(Figures in Rs)

Particulars	As at March 31, 2022	As at March 31, 2021
Cheluvamurthy R V	2,206	2,025
AIMA	180	180
Eshamout Technologies	-	38,055
Saiganesh.s	(1,550)	-
Affiliation & Registration Payable	30,000	-
Total	30,836	40,260

Annexure - II College Deposit

(Figures in Rs)

Particulars	As at March 31, 2022	As at March 31, 2021
College Deposit PGDM(AICTE) 2013-14	-	30,000
College Deposit PGDM(AICTE) 2014-15	44,000	44,000
College Deposit PGDM(AICTE)-HRM 2013-14	-	2,000
Total	44,000	76,000

Annexure - III Library Deposit

(Figures in Rs)

Particulars	As at March 31, 2022	As at March 31, 2021
Library Deposit PGDM(AICTE) 2013-14	-	15,000
Library Deposit PGDM(AICTE) 2014-15	22,000	22,000
Library Deposit PGDM(AICTE) -HRM 2013-14	-	1,000
Library Deposit Staff	1,000	1,000
Total	23,000	39,000



Dayananda Sagar Business School

Annexure - IV
Provision for Employee Benefits

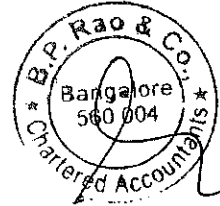
(Figures in Rs)

Particulars	As at March 31, 2022	As at March 31, 2021
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	1,000
Salary Payable	2,57,754	2,17,815
TDS Salary Payable	17,000	-
Total	2,79,929	2,22,990

Annexure - V
Tuition Fees

(Figures in Rs)

Particulars	As at March 31, 2022	As at March 31, 2021
Tuition Fee 1st Year PGDM (AICTE)	37,36,740	13,40,400
Tuition Fees 2nd Year PGDM(AICTE)	15,63,800	55,85,000
Total	53,00,540	69,25,400



Dayananda Sagar Business School
Notes forming part of accounts as at March 31, 2022

Note: 5
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, 2022	Depreciation Block				WDV As at March 31, 2022	WDV As at March 31, 2021
							Rate of Depr	On Opening Balance	Addition > 180 Days	Addition < 180 Days	As at March 31, 2022	
A	Tangible											
(1)	Furniture & Fixtures	4,85,344	-	-	-	4,85,344	10%	48,534	-	-	48,534	4,85,344
(2)	Electrical Fittings	2,115	-	-	-	2,115	10%	211	-	-	211	2,115
(3)	Computers	50,640	-	-	-	50,640	40%	20,256	-	-	20,256	50,640
(4)	Library Books	1,810	-	-	-	1,810	40%	724	-	-	724	1,810
(5)	Lab Equipments	3,89,116	-	-	-	3,89,116	15%	58,367	-	-	58,367	3,89,116
	Total	9,29,025	-	-	-	9,29,025		1,28,092	-	-	1,28,092	9,29,025
	Previous year	10,10,712	76,110	-	-	10,86,822		1,27,353	30,444	-	1,57,797	10,10,712

