



DAYANANDA SAGAR COLLEGE OF ARTS, SCIENCE AND COMMERCE

Financial statement for the
year 2024-25

UNAIDED

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

Balance Sheet as at : 31st March 2025

(Figures in Rs)

Particulars	Note.No	As at 31st March 2025	As at 31st March 2024
1	2	3	4
I. CAPITAL FUND AND LIABILITIES			
(1) Reserves and Surplus			
(a) General Fund	1	1,52,46,38,744	1,32,88,57,119
(2) Current Liabilities			
(a) Payables	2	59,69,825	78,27,028
(b) Other Current Liabilities	3	2,11,67,918	2,72,46,363
(c) Short - Term Provisions	4	-	-
TOTAL		1,55,17,76,487	1,36,39,30,510
II. ASSETS			
(1) Non - Current Assets			
(a) Fixed Assets			
- Tangible Assets	6	1,33,59,060	1,50,87,607
(b) Other Non - Current Assets	7	50,000	50,000
(2) Current Assets			
(a) Cash and Cash Equivalents	8	55,80,186	69,61,870
(b) Short Term Loans and Advances	9	8,17,93,498	9,25,09,934
(3) Branch / Division	5	1,45,09,93,744	1,24,93,21,099
TOTAL		1,55,17,76,487	1,36,39,30,510

for Mahatma Gandhi Vidya Peetha Trust

As per our report of even date

for B.P.Rao & Co.,

Chartered Accountants

Firm Reg.No - 003116S

Hemra Chandrabh
(Trustee)

S. K. Srinivasulu
(Trustee)

Place: Bengaluru

Date: 26.09.2025

B. Harish Rao
(B. Harish Rao)
Partner

M.No - 029500

Dayananda Sagar College of Arts , Science and Commerce (Unaided)
Income and Expenditure Statement for the year ended : 31st March 2025

(Figures in Rs)

	Particulars	Note. No	Year Ended 31st March 2025	Year Ended 31st March 2024
	<u>Income</u>			
I.	Course / Tuition Fees	10	32,83,05,279	25,45,93,507
II.	Other Income	11	1,61,97,208	99,15,245
III.	<u>Total Income (I + II)</u>		34,45,02,487	26,45,08,752
	<u>Expenses</u>			
	- Building Maintenance - Shared		82,02,003	60,00,000
	- Employee Benefits Expense	12	8,42,45,765	6,80,69,654
	- Depreciation and Amortization	6	36,29,880	45,27,868
	- Other Expenses	13	5,26,43,215	3,99,65,749
IV.	<u>Total Expenses</u>		14,87,20,863	11,85,63,271
V.	Excess (Deficit) for the period (III - IV)		19,57,81,625	14,59,45,481

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: 26.09.2025

[Handwritten Signature]

(Trustee)



(B. Harish Rao)

Partner

M.No - 029500

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

Note: 1

Reserves and Surplus

(Figures in Rs)

Particulars	As at 31st March 2025	As at 31st March 2024
General Reserve		
Opening Balance	1,32,88,57,119	1,18,29,11,638
Add: Excess of Income over Expenditure	19,57,81,625	14,59,45,481
Less: Utilised/ transferred during the year	-	-
Closing Balance	1,52,46,38,744	1,32,88,57,119
Total	1,52,46,38,744	1,32,88,57,119

Note: 2

Payables

(Figures in Rs)

Particulars	As at 31st March 2025	As at 31st March 2024
Total outstanding due to Others (Annexure - I)	59,69,825	78,27,028
Total	59,69,825	78,27,028

Note: 3

Other current liabilities

(Figures in Rs)

Particulars	As at 31st March 2025	As at 31st March 2024
Amounts Payable: Relating to Expense		
Employee benefits (Annexure - III)	4,56,950	63,80,854
Duties & Taxes	7,93,246	31,914
Nagraj Shenoy	-	36,737
Srinivas H T	-	453
DSI Scholarship Payable	9,40,000	95,000
DSI Faculty Reward Payable	4,39,417	-
Amounts Payable: Not relating to Expense		
Admission Cancellation	37,40,999	66,88,553
Library Deposit (Annexure - II)	52,36,300	43,19,000
Advance Fees	44,59,526	58,26,029
Project Guidance Fee	11,58,000	8,36,000
Project Internship Fee	5,16,715	4,52,665
Scholarship	7,18,307	7,18,307
Red Cross Fees	9,73,150	8,50,150
Faculty Development Programme Payable	-	69,384
Excess fee	10,17,863	4,61,508
Educational Loan	4,31,444	3,69,902
Exam Remuneration	2,49,963	64,768
GST Payable	36,038	45,138
Total	2,11,67,918	2,72,46,363



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

Note: 4

Short term provisions

(Figures in Rs)

Particulars	As at 31st March 2025	As at 31st March 2024
	-	
Total	-	-

Note: 5

Branch / Division

(Figures in Rs)

Particulars	As at 31st March 2025	As at 31st March 2024
Dayananda Sagar Business Academy	3,84,059	3,79,659
DSCBS	79,19,760	61,59,735
DSPU	(2,206)	(2,206)
D S C Dental Science	8,160	8,160
DSC Pharmacy	-	6,628
D S C Physiotherphy	3,000	3,000
D S C Science, Arts & Commerce	2,72,746	8,62,341
D.S.I. Technology	2,31,311	82,790
MGVP TRUST	1,51,77,00,169	1,33,56,00,848
Mgypt DSI Branch	18,20,316	1,09,495
DSATM 3240 A/C	(12,500)	(12,500)
DSC Biological Science	-	(2,52,44,410)
DSC Engineering	(60,31,295)	(59,17,162)
DSCIL	(6,93,42,158)	(6,26,98,280)
D S C Nursing	-	(17,000)
Dayananda Sagar Public School	42,381	-
DSICSE SCHOOL	(20,00,000)	-
Total	1,45,09,93,744	1,24,93,21,099



Dayananda Sagar College of Arts , Science and Commerce (Unaided)
Notes forming part of accounts as at March 31, 2025

Note: 6
Fixed Assets

(Figures in Rs)

Sl. No.	Nature of the Asset	Gross Block				Depreciation Block				Net Block		
		As at April 01, 2024	Addition > 180 Days	Addition < 180 Days	Disposals during the year	As at March 31, 2025	Rate of Depr	On Opening Balance	Addition > 180 Days	Addition < 180 Days	As at March 31, 2025	As at March 31, 2024
A	Tangible											
1	Furniture & Fixtures	51,54,172	41,158	5,17,460	-	57,12,789.56	0.10	5,15,417	4,116	25,873	5,45,406	40,99,570
2	Computers	43,79,813	1,18,000	-	-	44,97,813.25	0.40	17,51,925	47,200	-	17,99,125	64,27,079
3	Library Books	8,09,118	2,46,647	3,67,175	-	14,22,939.69	0.40	3,23,647	98,659	73,435	4,95,741	6,80,479
4	Equipments	47,44,504	4,92,203	1,82,690	64,000	53,55,397.22	0.15	7,02,076	73,830	13,702	7,89,608	31,69,272
	Total	1,50,87,607	8,98,008	10,67,325	64,000	1,69,88,940		32,93,065	2,23,805	1,13,010	36,29,880	1,43,76,400
	Previous year	1,43,76,400	27,40,266	24,98,809	-	1,96,15,475		37,28,371	5,61,557	2,37,940	45,27,868	1,43,76,400



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

Note: 7

Other Non Current Assets

(Figures in Rs)

Particulars	As at 31st March 2025	As at 31st March 2024
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 2025	As at 31st March 2024
Bank of Baroda 7476(Vijaya Bank 14988)	1,42,126	41,69,771
Bank of Baroda 8133	54,16,798	27,23,687
State Bank of India 9151	7	68,412
Fixed Deposit - 74370300008866	21,255	-
Total	55,80,186	69,61,870

Note: 9

Short-term loans and advances

(Figures in Rs)

Particulars	As at 31st March 2025	As at 31st March 2024
Tuition Fee Receivable	8,08,31,623	9,11,20,405
Dr. Venkatesh B R	(4,754)	80,570
Mahalakshmi V	(28,384)	9,032
Sudarshan Savanoor	880	25,000
Dr Kumudavalli	74,386	74,942
Adv Hemanth Uppalla	59,544	1,02,449
Adv Sanjay H R	2,315	3,001
Advances To party(ANNEXURE V)	8,29,786	10,94,535
Guruprasad M S	13,944	-
Manjegowda.M.J	12,000	-
Srinivas H T	2,158	-
Total	8,17,93,498	9,25,09,934



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

Note: 10

Revenue from operations

(Figures in Rs)

Particulars	As at 31st March 2025	As at 31st March 2024
Tuition Fees (Annexure - IV)	31,86,19,414	25,08,81,175
Arrears In Tution Fees	96,85,865	37,12,332
Total	32,83,05,279	25,45,93,507

Note: 11

Other Income

(Figures in Rs)

Particulars	As at 31st March 2025	As at 31st March 2024
Recoveries (Fine)	27,18,240	28,62,589
Discontinued student	54,18,180	4,62,428
Interest on Savings Bank and Fixed Deposits	3,45,173	2,05,905
Provisional Degree Certificate	89,750	92,300
Seminar Workshop	3,02,314	81,702
ID Card Fees - MBA, MCA, BCA, BSc & MSc	17,860	16,200
Mediclaime insurance(l)	13,12,338	11,83,045
Project & Seminar/ NSS -Incomes	-	68,500
Salary Notice Period	-	2,50,776
Unclaimed Deposits (Old)	9,702	22,000
Uniform fee(l)	38,32,000	40,08,000
Miscellaneous Income	21,51,651	6,61,800
Total	1,61,97,208	99,15,245

Note: 12

Employee Benefit Expense

(Figures in Rs)

Particulars	As at 31st March 2025	As at 31st March 2024
Salary-Management & Information	8,22,69,954	6,74,95,963
ESI-Employer's Contribution	3,000	2,817
PF Administrative Charges	20,270	18,864
Conveyance	5,155	5,086
PF Employers	2,43,276	2,26,404
Labour Welfare Fund-Employer's Contribution	4,320	3,720
Gratuity	16,99,790	3,16,800
Total	8,42,45,765	6,80,69,654



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

Note: 13

Other Expenses

(Figures in Rs)

Particulars	As at 31st March 2025	As at 31st March 2024
Admission & Registration	77,49,200	71,57,521
Advertisement & Publicity	5,85,541	4,00,534
Affiliation & Registration	31,03,119	27,42,541
Alumini Association	23,070	1,02,030
Bank Charges	1,20,284	54,236
Consultancy Charges	56,02,533	60,11,277
Journals & subscriptions	6,22,993	4,22,836
Printing & Stationery	13,51,099	9,27,144
Mediclaime Premium	13,38,653	11,95,453
Exam expenses	2,30,098	2,25,179
Internet & SIS Expenses	5,07,400	8,32,148
Seminar & Workshop Expenses	14,53,046	6,42,176
Consumables	88,217	2,03,282
Newspapers & Periodicals	1,03,123	2,17,994
Networking Expenses	-	9,26,182
Membership & Subscription	7,64,550	5,87,550
R & M - Equipment	9,440	9,316
DSI Scholarship	13,34,998	4,45,000
DSI Faculty Reward	7,82,224	8,42,373
DSI Faculty Research	25,000	75,000
Office Expenses	88,171	1,81,281
Industrial Visit	35,000	54,600
Annual fees	5,000	2,500
House Keeping Service Charges	17,89,656	17,77,140
Security Charges/Man Power Expenses	67,72,387	57,62,399
Uniforms	43,63,254	8,08,920
Rates and Tax	32,879	2,520
Faculty Development Programme	1,11,946	2,60,450
Inspection charges	4,35,844	1,11,503
Training and Development	1,15,79,918	67,56,368
IQAC Cell Activity	47,336	92,718
Events & Programmes	4,33,337	1,35,578
Software renewal	1,97,414	-
Prior Period Expense	3,86,000	-
R & M - Electricals	22,220	-
Admission Cancellation	5,48,265	-
	-	-
Total	5,26,43,215	3,99,65,749



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

Annexure - I

Sundry Creditors

(Figures in Rs)

Particulars	As at 31st March 2025	As at 31st March 2024
Goutham Hospitality & Allied Services Pvt Ltd	2,93,220	2,93,220
Kou-Chan Knowledge Convergence Pvt Ltd	12,36,183	11,50,784
Nk Lens	8,843	8,843
RV Cheluvamurthy	10,424	680
Laxmi Sheela N	13,500	13,500
NICT Computer Education Pvt Ltd	2,287	2,287
Chethan Graphics	2,220	2,220
Class Technology	42,243	42,243
Furniture Gallery	54,870	54,870
Panchanmukhi Art Process	17,175	150
SwipeGen	74,925	64,800
The BlacBook	3,43,920	1,71,840
Innovative Business Solutions	1,826	1
Prajwal Graphics	9,440	9,440
Puneeth	7,200	7,200
Salma Jabeen	10,800	10,800
Sindhushree M.S	7,200	7,200
Amoeba groups	12,154	-
Balaji Printers	11,805	-
B.N Sukumar	7,920	-
Divya P	5,400	-
Essveer Recruittech	37,800	-
Mission Catalyst	70,200	-
Punith S V	18,900	-
Alpha Tech Academy	10,800	-
Chaithranjali C	39,600	-
Gravity India Technologies Pvt Ltd	24,832	-
Hat and Tie Learningtecq India Private Limited	8,59,500	-
Jayalakshmi K S	9,000	-
Jijabai Dateer	310	-
K L Book House	70,999	-
Kpmg Assurance and Consulting Services LLP	13,35,224	-
Msquare Innotech Solutions Privated Limited	59,044	-
NAAC	-	-
R.R.Consultancy	1,65,824	-
Shivakumar SI	1,035	-
Shubha B N	3,000	-
S K Publishers and Distributors	9,458	-
Suneetha V	7,08,811	-
Supra Infra Projects	2,00,575	-
Tanuja Rasmi	1,500	-
T L S Paper Products	23,800	-
Uniprofilers Pvt Ltd	81,000	-
Finance Officer Bangalore University	120	50,72,481
A K Enterprises	-	32,116
Akshaya Groups	-	49,619
Ambika.K.C	19,800	23,400
CBS Caterers	-	1,40,400
EBSCO Infomation Services India P Ltd	-	3,352
Jaimaruthi Refilling Service	-	295
Keerthi S	-	4,725
Manjula K	-	47,520
Nandini Lakshmikanth	-	41,040
OTS Officetech Systems Pvt	-	49,737
Slv Fabricators	-	45,678
Sri Manjunatha Enterprises	-	75,874
Lakshmi S N	-	18,000
Finmark Trainers India Pvt Ltd	-	1,10,380
Amthul Hai	-	34,200
Focus Print Enterprises	-	150
ISIT Office Space Solutions	-	1,22,908
M V Chirag Gowda (Event Doctors)	-	2,600
Success Edge Academy	-	92,000
MGVPT-DSI A/C 3363	45,138	-
Vindya E	-	2,700
Vinothini C	-	8,775
Jayalakshmi K S	-	9,000
Total	59,69,825	78,27,028



Annexure - II
Library Deposit

(Figures in Rs)

Particulars	As at 31st March 2025	As at 31st March 2024
Library Deposit BBA 2016-17	-	1,000
Library Deposit BBA 2019-2020	10,000	10,000
Library Deposit BBA 2020-2021	4,75,000	4,75,000
Library Deposit BBA 2021-2022	2,91,000	2,91,000
Library Deposit BBA 2022-2023	1,62,000	1,62,000
Library Deposit BBA 2023-2024	1,68,000	1,68,000
Library Deposit BBA 2024-2025	1,60,000	-
Library Deposit BCA 2018-2019	2,000	2,000
Library Deposit BCA 2019-2020	2,000	3,000
Library Deposit BCA 2020-2021	3,02,000	3,12,000
Library Deposit BCA 2021-22	3,31,000	3,31,000
Library Deposit BCA 2022-2023	1,15,000	1,15,000
Library Deposit BCA 2023-2024	1,14,000	1,14,000
Library Deposit BCA 2024-2025	1,15,000	-
Library Deposit BCom 2016-17	-	1,000
Library Deposit BCom 2017-18	1,000	1,000
Library Deposit BCOM 2019-2020	25,000	27,000
Library Deposit BCOM 2021-2022	1,90,000	1,90,000
Library Deposit BCOM 2022-2023	2,97,000	2,97,000
Library Deposit BCOM 2023-2024	3,07,000	3,07,000
Library Deposit B Com 2024-2025	2,85,000	-
Library Deposit MBA 2021-2022	1,77,000	1,77,000
Library Deposit MBA 2022-2023	1,62,000	1,62,000
Library Deposit MBA 2023-2024	2,11,000	2,11,000
Library Deposit MBA 2024-2025	2,23,000	-
Library Deposit MBA(BU) 2015-16	-	-
Library Deposit MBA(BU) 2016-17	-	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	56,000
Library Deposit MCA 2023-2024	1,09,000	1,09,000
Library Deposit MCA 2024-2025	1,12,300	-
Library Deposit MCA(BU) 2015-16	-	-
Library Deposit MCA(BU) 2016-17	-	2,000
Library Deposit MCA(BU) 2017-18	7,000	7,000
Library Deposit MCA 2nd Year Lateral 2016-2017	-	1,000
Library Deposit MCA (BU) 2018-2019	2,000	2,000
Library Deposit MCA 2019-2020	26,000	26,000
LIBRARY DEPOSIT MCA(Bu) 2020-21	1,57,000	1,57,000
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	43,000
Library Deposit Mcom 2023-2024	45,000	45,000
Library Deposit MCOM 2024-2025	27,000	-
Library Depisit 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	4,000
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	2,000
Library Deposit Staff 2023-2024	7,000	7,000
Library Deposit Staff 2024-2025	17,000	-
Library Dep-Staff	3,000	3,000
Total	52,36,300	43,19,000



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

Annexure - III

Provision for Employee Benefits

(Figures in Rs)

Particulars	As at 31st March 2025	As at 31st March 2024
ESI-Employee's Contribution	-	51
ESI-Employer's Contribution	-	220
P.F - Administrative Charges Payable	-	1,568
P.F Employees Payable	-	18,813
P.F Employers Payable	-	18,813
Professional Tax Payable	22,000	18,400
Salary Payable	-	58,24,939
TDS - Salary Payable	4,34,950	4,98,050
Total	4,56,950	63,80,854

Annexure - IV

Tuition Fees

(Figures in Rs)

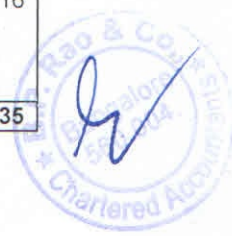
Particulars	As at 31st March 2025	As at 31st March 2024
BCA-I Year Fees	1,72,10,000	1,48,86,250
BCA II Year Fees	1,51,70,000	1,32,00,000
B C A III Yr Fees	1,32,88,500	1,08,55,000
M.B.A I Year Fees	5,60,06,804	4,86,35,420
MBA II Year Fee	4,77,31,700	2,79,70,200
MCA - I Year Fees	2,04,31,750	1,72,76,040
MCA II Year Fee	1,78,01,250	77,35,000
Mcom 1st Year Fees	19,40,500	26,83,650
Mcom 2nd Year Fees	29,12,162	21,16,576
BBA 1st Year Fees	2,47,73,350	2,30,72,500
BBA 2nd Year Fees	2,18,17,500	2,10,61,525
BBA 3rd Year Fees	2,03,49,775	1,35,00,000
Tuition Fees BCOM 1st Year	-	11,888
BCOM 1st Year Fees	2,02,69,854	1,83,56,472
BCOM 2nd Year Fees	2,06,49,602	1,84,25,126
BCOM 3rd Year Fees	1,82,66,667	1,10,95,528
Total	31,86,19,414	25,08,81,175

Annexure - V

ADVANCES TO CREDITORS

(Figures in Rs)

Particulars	As at 31st March 2025	As at 31st March 2024
Santosh Agencies	39,000	39,000
ABC Engineering Solutions and Services	1,10,982	1,10,982
Hollo Mobile and Electricals	55,731	55,731
Meraj Industries	26,762	26,762
Shekar S	406	406
Sri Ram Timber & Plywood	1,06,047	1,06,047
T.THIMMEGOWDA	9,600	9,600
SLV Interior & Furnitures	1,207	1,207
Vivek Aluminium and Glass	1,62,887	1,62,887
V.M.Wood Decor's	40,700	40,700
VSP NETWORK SOLUTIONS	155	155
Devi International	1,76,020	1,76,020
Gurunath R	20,418	31,244
Arunadevi C	39,604	-
ISIT Office Space Solutions	22,568	-
Lakshmi S N	7,200	-
Nandi Prints	-	-
Prismatic Prints	10,353	-
K H Aircon Solutions Private Limited	-	1,81,742
R.R.Consultancy	-	1,19,936
S K Publishers and Distributors	-	32,116
Shri Maruthi Enterprises	146	-
Tech Vistar IT Solutions Pvt Ltd	-	-
Prajwal Graphics	-	-
Total	8,29,786	10,94,535





DAYANANDA SAGAR COLLEGE OF ARTS, SCIENCE AND COMMERCE

Financial statement for the
year 2024-25

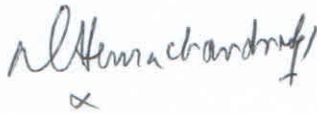
AIDED

Dayananda Sagar College of Arts , Science and Commerce (Aided)
Balance Sheet as at : 31st March 2025

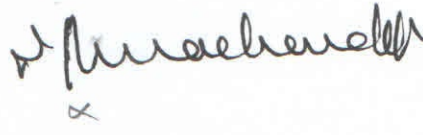
(Figures in Rs)

Particulars	Note.No	As at 31st March 2025	As at 31st March 2024
1	2	3	4
<u>I. CAPITAL FUND AND LIABILITIES</u>			
(1) Reserves and Surplus			
(a) General Fund	1	1,81,80,270	1,80,73,378
(2) Current Liabilities			
(a) Payables	2	6,26,817	95,504
(b) Other Current Liabilities	3	4,58,737	4,00,579
(3) Branch / Division	4	2,32,949	8,37,724
<u>TOTAL</u>		1,94,98,773	1,94,07,185
<u>II. ASSETS</u>			
(1) Non - Current Assets			
(a) Fixed Assets			
- Tangible Assets	5	15,72,322	5,78,027
(2) Current Assets			
(a) Cash and Cash Equivalents	6	1,75,24,280	1,87,62,196
(b) Other Current Assets	7	4,02,171	66,962
<u>TOTAL</u>		1,94,98,773	1,94,07,185

for Mahatma Gandhi Vidya Peetha Trust



(Trustee)



(Trustee)

Place: Bengaluru

Date: 26/9/2025

As per our report of even date

for B.P.Rao & Co.,

Chartered Accountants

Firm Reg.No - 003116S



(B. Harish Rao)

Partner

M.No - 029500

Dayananda Sagar College of Arts , Science and Commerce (Aided)
Income and Expenditure Statement for the year ended : 31st March 2025

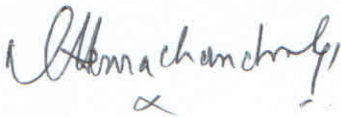
(Figures in Rs)

	Particulars	Note.No	As at 31st March 2025	As at 31st March 2024
	<u>Incomes</u>			
I.	Course \ Tuition Fees	8	18,97,300	16,93,295
II.	Other Income	9	4,09,445	3,85,501
III.	Salary Grants	9	1,15,340	21,26,688
IV.	<u>Total Income (I + II)</u>		24,22,085	42,05,484
	<u>Expenses</u>			
	- Employee Benefits Expense	10	1,06,388	21,34,459
	- Depreciation and Amortization	5	1,63,175	81,471
	- Other Expenses	11	20,45,630	15,13,082
V.	<u>Total Expenses</u>		23,15,193	37,29,012
VI.	<u>Excess (Deficit) for the period (III - IV)</u>		1,06,892	4,76,472

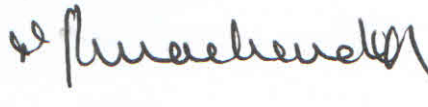
for Mahatma Gandhi Vidya Peetha Trust

As per our report of even date

for B.P.Rao & Co.,
Chartered Accountants
Firm Reg.No - 003116S



(Trustee)
Place: Bengaluru
Date: 26/9/2025



(Trustee)



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



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

Note 1

Reserves and Surplus

(Figures in Rs)

Particulars	As at 31st March 2025	As at 31st March 2024
General Reserve		
Opening Balance	1,80,73,378	1,75,96,906
Add: Excess of Income over Expenditure	1,06,892	4,76,472
Closing Balance	1,81,80,270	1,80,73,378
Total	1,81,80,270	1,80,73,378

Note 2

Payables

(Figures in Rs)

Particulars	As at 31st March 2025	As at 31st March 2024
A K ENTERPRISES	-	95,504
Kamal Jeeth Scientific	2,77,125	-
S K Publishers & Distributors	75,442	-
Supra Infra Projects	2,74,250	-
Total	6,26,817	95,504

Note 3

Other current liabilities

(Figures in Rs)

Particulars	As at 31st March 2025	As at 31st March 2024
Amounts Payable: Relating to Expense		
Family Pension Fund	20	40
Group Insurance	80	160
LIC Payable	8,452	16,904
Professional Tax	-	800
Consultancy Charges Payable	81,900	-
Statutory liabilities		
Tds- Contractors	2,400	-
Tds-Professional Charges	9,100	-
ESI	2,760	-
Amounts Payable: Not relating to Expense		
Admission Cancelled- Refundable	73,505	73,505
Exam Remuneration & Contingency	30,602	30,602
EDUCATION LOAN	-	28,650
Red cross fee	1,69,250	1,69,250
Scholarship	42,168	42,168
Imprest - Principal - DCSAC A/c	38,500	38,500
Total	4,58,737	4,00,579



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

Note 4

Branch / Division

(Figures in Rs)

Particulars	As at 31st March 2025	As at 31st March 2024
DSCE	(2,167)	(4,667)
DS College of Management	4,86,491	8,62,341
SBI MGVPT-COLLEGE A/C	(2,51,375)	(15,110)
SBI-MGVPT-JOINT A/C	-	(4,840)
MGVPT	-	-
Total	2,32,949	8,37,724

Note 6

Cash and cash equivalents

(Figures in Rs)

Particulars	As at 31st March 2025	As at 31st March 2024
BOB-74370100009678/10004	49,25,969	69,07,735
BOB-74370100009687/10850- Grants A/c	1,25,98,311	1,18,54,461
Total	1,75,24,280	1,87,62,196

Note 7

Other Current Assets

(Figures in Rs)

Particulars	As at 31st March 2025	As at 31st March 2024
TUITION FEE RECEIVABLE	940	940
Other Fee receivable	-	7,200
Advances to party		
S K Publishers & Distributors	-	58,822
ABC Engineering Solutions & Services	1,25,048	-
Kotresh Savanur	5,000	-
M/s Hello Mobile & Electricals	1,42,393	-
Sameena	94,860	-
T Thimmegowda	33,930	-
Total	4,02,171	66,962



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

Note 8

Course / Tuition Fees

(Figures in Rs)

Particulars	As at 31st March 2025	As at 31st March 2024
Tuition Fees	7,40,720	6,89,020
Other Fees	11,56,580	10,04,275
Total	18,97,300	16,93,295

Note 9

Other Income

(Figures in Rs)

Particulars	As at 31st March 2025	As at 31st March 2024
Interest on SB Account	3,93,685	3,66,141
BU- NSS Fees A/c	15,760	14,560
Other Fees	-	4,800
Total(A)	4,09,445	3,85,501
Salary Grants (B)	1,15,340	21,26,688
Total(A+B)	5,24,785	25,12,189

Note 10

Employee benefits expense

(Figures in Rs)

Particulars	As at 31st March 2025	As at 31st March 2024
Salary and Wages	1,06,388	21,34,459
Total	1,06,388	21,34,459



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

Note 11

Other expenses

(Figures in Rs)

Particulars	As at 31st March 2025	As at 31st March 2024
Admission & Registration fees- B com	4,04,500	2,01,756
Bank Charges	-	100
Admission & Registration fees- Bsc	1,70,845	71,847
Library Books (Exp)	-	2,17,248
Consultancy Charges	13,83,000	8,51,500
Printing & Stationery	5,725	3,627
Repair charges	-	44,800
Lab Consumables	79,060	1,22,204
P.T Renewal Fee	2,500	-
Total	20,45,630	15,13,082

