

**Dayananda Sagar Academy of Technology and Management**  
**Balance Sheet as at : 31st March 2021**

(Figures in Rs)

Particulars	Note.No	As at 31st March 2021	As at 31st March 2020
1	2	3	4
<b><u>I. CAPITAL FUND AND LIABILITIES</u></b>			
<b>(1) Reserves and Surplus</b>			
(a) General Fund	1	(3,45,62,180)	(9,91,56,127)
<b>(2) Current Liabilities</b>			
(a) Payables	2	1,75,39,975	1,53,83,041
(b) Other Current Liabilities	3	2,79,90,457	3,11,95,134
(c) Short - Term Provisions	4	1,42,47,563	99,24,706
<b>(3) Branch / Division</b>	5	57,84,67,656	65,94,59,182
<b><u>TOTAL</u></b>		<b>60,36,83,471</b>	<b>61,68,05,935</b>
<b><u>II. ASSETS</u></b>			
<b>(1) Non - Current Assets</b>			
(a) Fixed Assets			
(i) Tangible Assets	6	53,52,07,788	56,93,19,435
(ii) Capital Work-in-Progress		51,03,161	47,59,926
(b) Other Non - Current Assets	7	1,03,42,724	1,02,02,374
<b>(2) Current Assets</b>			
(a) Cash and Cash Equivalents	8	1,56,04,037	94,82,883
(b) Other Current Assets	9	3,74,25,761	2,30,41,318
<b><u>TOTAL</u></b>		<b>60,36,83,471</b>	<b>61,68,05,935</b>

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)

(Trustee)

Place: Bengaluru

Date: 05/02/2022

 

(B. Harish Rao)

Partner

M.No - 029500

**Dayananda Sagar Academy of Technology and Management**  
**Income and Expenditure Statement for the year ended : 31st March 2021**

(Figures in Rs)

	Particulars	Note.No	Year Ended 31st March 2021	Year Ended 31st March 2020
	<b><u>Income</u></b>			
I.	Course / Tuition Fees	10	27,18,42,615	26,95,98,353
II.	Other Income	11	60,54,137	1,19,27,301
III.	<b><u>Total Income ( I + II )</u></b>		<b>27,78,96,752</b>	<b>28,15,25,654</b>
	<b><u>Expenses</u></b>			
	- Building Maintenance		2,06,08,752	3,18,79,457
	- Employee Benefits Expense	12	10,68,13,990	10,96,11,881
	- Depreciation and Amortization	6	3,92,43,832	4,38,07,598
	- Other Expenses	13	4,66,36,230	7,80,60,937
IV.	<b><u>Total Expenses</u></b>		<b>21,33,02,804</b>	<b>26,33,59,872</b>
V.	<b>Excess (Deficit) for the period (III - IV)</b>		<b>6,45,93,947</b>	<b>1,81,65,782</b>

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: 05/02/2022



(Trustee)



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



**Dayananda Sagar Academy of Technology and Management**

**Note: 1**

**Reserves and Surplus**

(Figures in Rs)

Particulars	As at 31st March 2021	As at 31st March 2020
<b>General Reserve</b>		
Opening Balance	(9,91,56,127)	(11,73,21,909)
Add: Excess of Income over Expenditure	6,45,93,947	1,81,65,782
Less: Utilised/ transferred during the year		
<b>Closing Balance</b>	<b>(3,45,62,180)</b>	<b>(9,91,56,127)</b>
<b>Total</b>	<b>(3,45,62,180)</b>	<b>(9,91,56,127)</b>

**Note: 2**

**Payables**

(Figures in Rs)

Particulars	As at 31st March 2021	As at 31st March 2020
Total outstanding due to Others (Annexure - I)	1,75,39,975	1,53,83,041
<b>Total</b>	<b>1,75,39,975</b>	<b>1,53,83,041</b>

**Note: 3**

**Other current liabilities**

(Figures in Rs)

Particulars	As at 31st March 2021	As at 31st March 2020
Advance Fee Comed-K to Cet	5,38,690	1,52,810
Advance Fees 16-17	1,58,466	1,58,466
Advance Fees 17-18	13,35,435	13,35,435
Advance Fees 18-19	30,64,430	31,04,430
Advance Fees 19-20	14,16,320	15,43,760
Advance Fees 20-21	8,11,128	28,76,133
Advance Fees 21-22	2,07,090	-
Workshop & Seminar (Annexure II)	1,78,370	30,000
College Deposit 12-13	-	9,43,500
Education Loan	14,82,025	21,35,141
Exam Remuneration	1,53,351	2,18,195
Internship-Meeting DSATM	7,88,570	7,88,570
Library Deposit-12-13	-	5,26,000
Library Deposit-16-17	38,000	1,30,000
Library Deposit-17-18	1,82,000	1,98,000
Library Deposit 18-19	3,30,000	3,32,000
Library Deposit 2019-20	4,18,000	4,18,000
Library Deposit-Staff	87,000	82,000
Project and Workshop	1,00,000	-
Project -Grant- DST	80,000	36,000
Project & Seminar Grants-SERB	6,29,016	6,09,078
Project & Seminar Grants-VGST(K-FIST)	10,56,783	20,46,942
VGST KFIST Grant ECE	1,99,468	-
Project & Seminar KFSIT CS	30,720	9,247
Record Book/observation Book	29,998	1,62,067
Scholarship	29,05,942	25,84,800
VTU Exam Fees	69,10,687	43,89,724





VTU Revaluation Fees	40,786	4,58,390
Cancelled Admission	22,52,500	23,00,500
Food Court Rent Deposit	3,00,000	3,00,000
Excess Fee Refundable	8,01,774	15,07,828
VTU -Convocation Fee	7,36,420	7,20,240
Registration Fees Sc/st	2,97,500	56,000
Exam Fees - Staff PHD	10,510	11,480
Karnatak State Council for Science& Technology	14,000	-
<b>Statutory liabilities:</b>		
Income Tax deducted at source (Salary, Professional, Contracts)	4,02,271	10,23,463
ESI Contractors	3,208	6,936
<b>Total</b>	<b>2,79,90,457</b>	<b>3,11,95,134</b>

**Note: 4**

**Short term provisions**

(Figures in Rs)

Particulars	As at 31st March 2021	As at 31st March 2020
<b>Provision for Employee Benefits</b>		
Provision for other employee benefits (Annexure-III)	96,91,115	88,57,204
<b>Provision - Others</b>		
Provision for Expenses (Annexure-IV)	45,56,448	10,67,502
<b>Total</b>	<b>1,42,47,563</b>	<b>99,24,706</b>

**Note: 5**

**Branch / Division**

(Figures in Rs)

Particulars	As at 31st March 2021	As at 31st March 2020
MGVP Trust	51,65,50,276	59,78,26,029
DSC of Engineering	91,92,790	83,08,870
D S Centre for Innovation & Leadership	4,33,43,035	3,75,53,185
DSC of Sci, Comm, Mgt & Infotech	(12,500)	(12,500)
DSI-Hostel Campus -2	(2,01,38,428)	(1,81,31,464)
DSBA A/C-64119967332	2,92,67,021	3,36,50,562
Food Court - DSATM	41,000	40,000
DSC Architecture- Campus 1	2,24,462	2,24,500
<b>Total</b>	<b>57,84,67,656</b>	<b>65,94,59,182</b>

**Note: 7**

**Other Non - Current Assets**

(Figures in Rs)

Particulars	As at 31st March 2021	As at 31st March 2020
Deposit - KEB	8,52,451	7,12,101
Deposit - AICTE	85,00,000	85,00,000
Deposit - BMTC	9,49,473	9,49,473
Deposit - Gas Cylinder	40,800	40,800
<b>Total</b>	<b>1,03,42,724</b>	<b>1,02,02,374</b>



Dayananda Sagar Academy of Technology and Management  
Notes forming part of accounts as at March 31, 2021

Note: 6  
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)	Land	21,88,20,076				21,88,20,076	0%	-	-	-	21,88,20,076.00	21,88,20,076
(2)	Building	28,51,31,361				28,51,31,361	10%	2,85,13,136	-	-	25,66,18,225	28,51,31,361
(3)	Equipments	3,02,68,527	1,50,426	47,46,170	-	3,51,65,123	15%	45,40,279	22,564	3,55,963	3,02,46,317	3,02,68,527
(4)	Library Books	12,21,619	-	33,990		12,55,609	40%	4,88,648	-	6,798	7,60,163	12,21,619
(5)	Squash Court	1,98,883				1,98,883	15%	29,832	-	-	1,69,051	1,98,883
(6)	Furniture & Fixtures	2,06,17,460	1,59,300	42,300	-	2,08,19,060	10%	20,61,746	15,930	2,115	1,87,39,269	2,06,17,460
(7)	Computer & Software	63,35,571				63,35,571	40%	25,34,228	-	-	38,01,343	63,35,571
(8)	Electrical Installations	67,25,939				67,25,939	10%	6,72,594	-	-	60,53,345	67,25,939
	Total	56,93,19,435.45	3,09,726.39	48,22,460.00	-	57,44,51,621.03		3,88,40,463	38,494	3,64,876	53,52,07,788.03	56,93,19,435
	Previous year	62,55,28,954	39,98,001	49,24,702	2,13,24,624	61,31,27,033		4,17,80,519	12,07,948	8,19,132	56,93,19,435	62,55,28,954





**Dayananda Sagar Academy of Technology and Management**

**Note: 8**

**Cash and cash equivalents**

(Figures in Rs)

Particulars	As at 31st March 2021	As at 31st March 2020
SBM-PRINCIPAL DSATM A/C 1821	2,31,218	10,70,987
STATE BANK OF India-A/C.No.6882	13,35,611	7,81,950
SBI A/c No 5495	3,83,414	3,83,233
ICICI Bank A/c No 4090	74,64,344	18,20,167
SBI A/c No 4449	2,05,354	2,06,003
ICICI BANK DSATM SCHOLRSHIP A/C-00530105063	21,33,476	16,36,669
BOB- 74370100005704 A/C	12,35,905	-
BOB-CSI STUDENT-74370100006671	82,557	-
BOB-DSATM CONSULTANCY ACCOUNT-74370100003436	4,28,941	-
BOB-DSATM-VGST-KFISTLI-GRANT-ECE-74370100000154	1,53,145	-
BOB-DSATM-VGST-SMYSR-GRANT EC-74370100003584	2,628	-
BOB-VGST KFSIT GRANT-CS-74370100003583	30,668	-
BOB-VGST-SMYSR-GRANT CS-74370100003585	1,035	-
Vijaya Bank Acc. 3240	-	10,80,950
Vijaya Bank DSATM- CSI- A/C No-141101011005695	-	2,77,937
VIJAY DSATM VGST KFSIT GRANT CS A/C-141101011005	-	50,323
VIJAY DSATM VGST SMYSR GRANT CS A/C-14110101100	-	1,022
VIJAY DSATM VGST SMYSR GRANT EC A/C-14110101100	-	2,568
Vijay "DSATM CONSULTANCY ACCOUNT-1411010120001	-	3,06,563
<b>Bank account-Grants</b>		
Grant SERB SBI A/C No - 1850	7,45,602	7,25,664
Grant VGST SBI A/C NO 1872	11,70,139	11,38,848
<b>Total</b>	<b>1,56,04,037</b>	<b>94,82,883</b>

**Note: 9**

**Other current assets**

(Figures in Rs)

Particulars	As at 31st March 2021	As at 31st March 2020
Other Advances (Annexure - V)	86,22,040	85,69,445
Tuition Fees Receivable 17-18	-	47,760
Rent Receivable (Vandana Enterprises)	14,160	28,320
Imprest -S Nandakumar	11,025	74
Patent Advance	6,10,550	5,10,500
Tuition Fees Receivable 2019-20	19,52,455	1,38,85,219
Tuition Fees Receivable 20-21	2,62,15,531	-
<b>Total</b>	<b>3,74,25,761</b>	<b>2,30,41,318</b>



**Dayananda Sagar Academy of Technology and Management**

**Note: 10**

**Course / Tuition Fees**

(Figures in Rs)

Particulars	As at 31st March 2021	As at 31st March 2020
Tuition Fee - I B.E.	5,41,25,541	7,22,81,638
Tuition Fee - II B.E.	7,72,80,594	6,67,42,800
Tuition Fee - III B.E.	7,09,62,760	5,24,72,000
Tuition Fee - IV B.E.	5,44,30,060	5,73,91,925
Tuition Fee - V B.E.	58,68,500	55,68,000
Tuition Fee- I MBA	43,70,700	34,32,490
Tuition Fee- II MBA	34,74,490	46,80,000
Tuition Fee-Discontinued Student	3,68,960	7,77,410
P H D College Fees	5,30,600	5,80,400
Arrears Fees 2013-14	-	300
Arrears Fees 2014-15	36,090	33,000
Arrears Fees 2015-16	13,120	62,590
Arrears Fees 2016-17	64,000	1,31,650
Arrears Fees 2017-18	3,860	3,67,920
Arrears Fee 2018-19	1,75,990	50,76,230
Arrears Fee 2019-20	1,37,350	-
<b>Total</b>	<b>27,18,42,615</b>	<b>26,95,98,353</b>

**Note: 11**

**Other Income**

(Figures in Rs)

Particulars	As at 31st March 2021	As at 31st March 2020
Application Fee	1,28,112	1,41,000
Academic Extension Activity	1,13,000	17,98,179
Interest on S.B.	7,74,809	9,61,980
Miscellaneous Income	4,03,547	22,38,352
Fine & Recoveries	4,18,097	9,04,958
Rent (Xerox)	30,000	1,42,000
Student Mediclaim Insurance	21,62,759	21,84,830
Transport Charges-Bus Fee	2,19,533	23,55,000
Uniforms	3,34,780	3,09,003
Unclaimed Deposit	14,69,500	5,26,000
Rent - Food Court	-	3,66,000
<b>Total</b>	<b>60,54,137</b>	<b>1,19,27,301</b>

**Note: 12**

**Employee benefits expense**

(Figures in Rs)

Particulars	As at 31st March 2021	As at 31st March 2020
Salary and Wages	10,51,71,993	10,78,57,688
P.F.Employers	3,70,726	4,04,733
ESI- Employers Contribution	46,009	74,041
Labour Welfare Fund- Employers Contribution	6,880	7,280
P.F.Administrative Charges	32,692	37,482
Gratuity	11,85,690	12,30,657
<b>Total</b>	<b>10,68,13,990</b>	<b>10,96,11,881</b>





**Dayananda Sagar Academy of Technology and Management**

**Note: 13**

**Other expenses**

(Figures in Rs)

Particulars	As at 31st March 2021	As at 31st March 2020
Admission & Registration Fees	66,27,885	64,91,690
Affiliation & Registration Fees	16,90,000	24,19,000
Advertisement & Publicity	50,000	-
Audit Fees	4,72,000	4,72,000
Bank Charges	17,446	13,436
Consumables & Maintenance (Annexure - VI)	7,11,651	13,97,958
Conveyance Charges	2,87,614	2,55,182
Electricity Charges	22,24,239	54,49,583
Consultancy Charges	13,68,627	32,69,485
Hire Charges	1,15,500	22,82,124
Housekeeping Charges	45,36,658	1,34,39,281
Function & Meeting Expenses	51,166	7,61,819
Garden Maintenance	10,65,956	13,72,930
Inspection Charges	8,97,900	1,67,901
Man Power Expenses	1,18,92,954	1,21,84,391
Newspaper & Periodicals	7,116	63,517
Printing & Stationery	15,95,237	33,27,072
Project & Seminar Expenses	3,38,971	7,76,067
NBA Affiliation & Registration Fees	4,72,000	4,27,241
P.T.Registration Fees	2,500	2,500
Repairs & Maintenance	1,65,715	5,67,461
R & M Generator	2,27,448	3,43,478
Security Charges	25,37,088	49,66,240
Subscription & Membership Fees	1,68,325	1,84,200
Water Charges	69,560	2,54,580
Housekeeping & Maintenance	1,81,823	4,84,810
Mediclaime - PA & AS Yojan Premium	7,13,121	16,76,894
R & M - AMC Equipment	8,02,652	21,03,549
R&M -Computers	6,21,167	8,22,586
Vehicle Insurance & Tax	3,30,851	3,62,496
R & M - Furniture	60,085	50,625
Miscellaneous Expenses	37,030	4,52,160
Mess Expenditure	81,220	6,53,455
Networking Expenses	6,35,099	10,11,034
Staff Welfare & Maintenance	1,03,176	1,93,086
Vehicle Maintenance	10,40,379	14,60,052
Insurance	90,885	90,885
Travelling, Educational & Promotional Exp	-	3,56,122
Professional Charges	33,59,183	52,70,700
Pooja Expenses	1,24,948	-
Building Tax	3,19,926	3,80,361
Academic Extention Activities Expense	2,62,291	15,70,368
Journals & Subscription	2,78,838	2,32,617
<b>Total</b>	<b>4,66,36,230</b>	<b>7,80,60,937</b>





**Dayananda Sagar Academy of Technology and Management**

**Annexure: I**

**Total outstanding due to others**

*(Figures in Rs)*

<b>Particulars</b>	<b>As at March 31, 2021</b>
24X7 Battery Point	5,600
Adya Techno Solutions	38,778
Alwasun Green Technologies	25,44,636
Alufab Tech	3,15,697
Amplus Solar Power P Ltd	9,09,475
Babu Nayak	1,51,631
Balaji Printers	5,582
Book Paradise	3,05,744
Bruhat Infocom Pvt Ltd	13,128
Celeritas Power Management	27,140
Computer Society of India	2,61,273
Coolrich Solutions	10,70,269
Creative Engineering	73,965
Deeksha Enterprises	16,310
Galaxy Imaging Technologies	2,17,025
Geetha R	19,677
GHR Automobiles & Service Center	11,074
Global Heat & Cooling Systems	42,330
GSP HUMAN RESOURCE PVT.LTD	9,61,232
Innovative Business Solutions	1,23,819
Kohinoor Granite Exclusive (I) Pvt Ltd	1,14,654
Kou-Chan Knowledge Convergence Pvt Ltd	11,08,279
Lab Reagents & Allied Products	30,386
Library Deposit 2020-21	2,40,000
L&S ENVIRONMENTAL SYSTEMS	2,71,497
Manjunatha Interiors	3,913
M M S Dry & Wet Waste Cleaning	19,850
Mouryatech Electro Controls Pvt Ltd	79,066
M Square Innotech Solutions Private Limited	37,171
Murthy Shruti	16,17,825
Nklens	21,355
Oracle India Pvt Ltd	5,500
Orell Software Solutions Pvt Ltd	3,600
Paramesh Jolad	16,650
Pradeep Kumar J	49,625
Prince System Pvt Ltd	40,358
P S Instruments	52,911
Real Office Needs	1,25,209
Sapna Book House (P) Ltd.	3,20,523
Serenity Products	1,69,381
Seventh Sense People Development Solutions Pvt Ltd	49,090
Shree Sharavani Traders	1,08,850
SLV Interior And Furnitures	1,00,300
S.M.Interiors	3,05,335



S.P.Electricals	1,28,361
S R Enterprises	18,140
Sri Gururaghavendra Enterprises	1,28,384
Sri Mallikarjuna Enterprises	31,446
S S Enterprises	12,51,703
SS Print Solutions	92,850
Sunworld Office Needs	99,013
The Sagar Clinic	28,800
Tina C Jain	15,68,800
Universal Electronics	18,812
Vasa Scientific Co	23,918
VP Office Sitting Systems	42,300
VSP Network Solutions	16,030
V-Terminex Pest Control	61,666
Aditi Tech	6,16,749
Ashok Timber Trading Co.	63,982
Balaji Electricals	75,543
B.H.Enterprises	1,79,891
Decker DEvices Pvt.Ltd.	2,45,159
Gowrav Enterprises	1,47,510
R R Consultancy	68,836
SURESH M PATIL	5,000
Shivashakthi Engineering and Company - B&G	6,21,369
<b>Total</b>	<b>1,75,39,975</b>





**Dayananda Sagar Academy of Technology and Management**

**Annexure - II**  
**Workshop & Seminar**

(Figures in Rs)

Particulars	As at March 31, 2021	As at 31st March 2020
National Conference IEEE Workshop	53,870	-
Introduction to the Internet 2.0" ISE Workshop	78,000	-
CISCO Network Academy CCNAv7.0 ISE	46,500	-
C++ With Hands-on Exc Workshop	-	30,000
<b>Total</b>	<b>1,78,370</b>	<b>30,000</b>

**Annexure - III**  
**Provision for Employee benefits**

(Figures in Rs)

Particulars	As at March 31, 2021	As at 31st March 2020
P.F.Employees Payable	34,200	34,200
Professional Tax Payable	33,200	35,200
Salary Payable	83,95,801	87,43,761
P F Employers	37,050	37,050
ESI Employees	970	1,312
ESI Employers	4,204	5,681
Gratuity Payable	11,85,690	-
<b>Total</b>	<b>96,91,115</b>	<b>88,57,204</b>

**Annexure - IV**  
**Provision for Expenses**

(Figures in Rs)

Particulars	As at March 31, 2021	As at 31st March 2020
Electricity charges Payable	2,89,781	3,46,696
Audit Fees Payable	4,72,000	4,32,000
Water Charges Payable	13,680	15,100
Newspaper & Periodicals	3,869	5,768
Garden Maintenance	1,05,610	1,05,610
Building Maintenance	10,000	17,565
Hire Charges Payable	53,508	93,030
Pooja Expenses	8,000	-
Admission & Registration Fees Payable	36,00,000	-
Telephone Charges Payable	-	2,117
Vehicle Maintenance	-	49,616
<b>Total</b>	<b>45,56,448</b>	<b>10,67,502</b>



**Dayananda Sagar Academy of Technology and Management**

**Annexure: V  
Other Advances**

(Figures in Rs)

Particulars	As at March 31, 2021
Adv- BLV Engineers	7,43,424
Adv-Enthaply Solutions	14,88,600
Adv Gaddam D Ramesh Arch	28,524
Adv-Lakshmikantha B R Principal	1,66,198
Adv- World Kitchentech	43,842
DE - ION Systems	2,90,650
Divine Images	27,41,109
Mathaji Hardware	68,589
Metro Cash & Carry India Pvt Ltd	1,11,374
Schindler India Pvt.Ltd.	1,68,604
Sumaiya M N EC DEPT	1,55,000
Team Water Works	2,57,528
Team Water Works -B&G	1,90,402
Gyan Siri Solutions	4,424
MeritTrac Services Private Limited	43,200
SLV Food Services	94,508
Accurate Medical Service	5,775
Advanced Technoline Services	500
Blitzkreig Audio Visual Private Limited	7,93,183
Class Technology	32,993
ElectroCloud Labs	54,000
Eshamount Technologies	38,055
Hardware Nation	52,207
Lavanya Engineering Works	38,397
Meena	72,155
Prabhath Enterprises	2,58,420
Transtech Engineers	33,323
T Thimmegowda	40,000
Virtual Dimension	6,07,056
<b>Total</b>	<b>86,22,040</b>

**Annexure - VI**

**Consumables & Maintenance**

(Figures in Rs)

Particulars	As at March 31, 2021	As at 31st March 2020
Consumables & Maintenance- Mech. Engg.	46,846	1,72,034
Consumables & Maintenance- Office	4,13,448	5,21,844
Consumables-Physics	16,638	1,711
Consumables -E&C	24,639	1,61,748
Consumables -Com.Sc	26,656	1,96,626
Consumables -Civil	46,100	56,155
Consumables - Arch.Dept	-	4,514
Consumables -Electrical Dept	28,615	82,297
Consumables-ISE Dept	24,898	91,586
Consumables -Library	46,935	5,074
Consumables & Maint- Chemistry	36,876	73,453
Consumables-Management Block	-	30,916
<b>Total</b>	<b>7,11,651</b>	<b>13,97,958</b>

