



DATTAKALA SHIKSHAN SANSTHA'S

**DATTAKALA GROUP OF
INSTITUTIONS FACULTY OF
MANAGEMENT (MBA)**

Audit Report & Balance Sheet

FY 2024-25

AUDITOR'S REPORT

To

The Board of Trustees,

Dattakala Group Of Institution's Faculty Of Management (MBA)

Swami chincholi ,Tal: Daund.

Pune- 413130

1. We have audited the attached Balance Sheet **Dattakala Group Of Institution's Faculty Of Management (MBA)**, as at **31st March, 2025** and also annexed Income & Expenditure Account for the year ended on that date.

These financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. We conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain the reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

3. We further report that:

- a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) The Balance Sheet and Income & Expenditure Account dealt with by this report are in agreement with the books of account.

- c) In our opinion, the Sanstha trust has kept proper books of account as required by law so far as it appears from our examination of these books.
- d) In our opinion the Balance Sheet and Income & Expenditure Account comply with relevant Accounting Standards.
- e) In our opinion and to the best of our information and according to the explanation given to us, these financial statements together with the schedules attached thereto and read with the Accounting Policies and Notes Forming Part of the Accounts give a true and fair view in conformity with the Accounting Principles generally accepted in India :-
- i] In case of Balance Sheet, of the state of affairs of the Trust as at **31.03.2025**
- ii] in case of Institute Income & Expenditure Account, of the Deficit for the year ended on that date.

For **AST & Co**
Chartered Accountants


Ashish Sarda
Partner
M.No. - 151150
FRN-136583W
Place: Pune
Date: 01/09/2025



DATTAKALA GROUP OF INSTITUTIONS FACULTY OF MANAGEMENT

The Bombay Public Trust Act, 1950

Schedule VIII [Vide Rule 17(1)]

Name Of The Trust: DATTAKALA SHIKSHAN SANSTHA, SWAMI CHINCHOLI, TAL-DAUND, DIST-PUNE

Registration No. F-21390/PUNE Dated: 08.12.2006

BALANCE SHEET AS AT 31ST MARCH, 2025

Funds & Liabilities	Sch	Amount (Rs.)	Property & Assets	Sch	Amount (Rs.)
Trust Funds or Corpus			Immovable Properties (at cost)	1	20,686,491
Balance as per last B/S					
Adjustments during the year			Investments and Deposits	6	2,329,928
Memberships Fees					
Donations			Movable Properties (at cost)	1	10,868,898
Branch / Division			Balance as per last Balance Sheet		20,540
			Add: Additions / transfer during the year		
			Less: deletions / transfer during the year		
Other Earmarked Funds			Loans (Secured or Unsecured) Good/Doubtful		
(created under the provisions of the trust deed or			Good/Doubtful		
scheme or out of the income)			Loan Scholarships		
Depreciation Fund	1	91,908,395	Other Loans		
Reserve Fund			Advances		
Any Other Fund			Advances To Trustees		
Loans (Secured or Unsecured)	2	1,400,000	Advances To Employees		
From Trustees			Advances To Others		
From Others			Income Outstanding		
Liabilities	3	5,544,093	Sundry Debtors - MBA		1,645,110
For Expenses	4		Sundry Debtors - BBA		12,000
For Advances			Fees Receivable welfare - MBA		5,879,250
For Rent & Other Deposits			Fees Receivable welfare - BBA		73,500
For Sundry Credit Balances	5	1,104,476	Cash & Bank Balances	7	19,914
Income & Expenditure A/C			In Current A/C		
Balance as per last B/S			In Fixed Deposit A/C		
Less: Appropriation, if any			With the Trustee		
Add / (Less): Surplus (Deficit) as per Income & Expenditure Account			With the Manager		
			Miscellaneous asset		
			(to the extent not written off / adjusted)		
TOTAL		41,535,630	TOTAL		41,535,630

Notes forming part of the Accounts - Schedule 13

As per our report of even date

The above Balance Sheet to the best of my/our belief contains a true account of the funds & liabilities and of the property & assets of the trust

AST & Co
Chartered Accountant



Ashish Sarda
Partner
M.No. - 151150
FRN-136583W
Date : 01/09/2025
Place : Pune

(Signature)

President/ Secretary
Dattakala Group Of Institutions Faculty Of Management



DATTAKALA GROUP OF INSTITUTIONS FACULTY OF MANAGEMENT

The Bombay Public Trust Act, 1950
Schedule IX [Vide Rule 17(1)]

Name Of The Trust: DATTAKALA SHIKSHAN SANSTHA, SWAMI CHINCHOLI, TAL-DAUND, DIST-PUNE
INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31ST MARCH, 2025

To	Expenditure	Sch.	Amount (Rs.)	By	Income	Sch.	Amount (Rs.)
	Expenditure in respect of Properties				Rent (accrued) / (realised)		
	Rates, Taxes, Insurance & Cesses				Interest (accrued)		
	Repairs & Maintenance				On Securities		
	Salaries				On Loans		
	Depreciation (by way of provision or adjustments)				On Bank A/C		
To	Establishment Expenses	8	2,821,115		Dividend		
To	Remuneration to Trustees				Donations in cash or kind		
To	the math including his household expenditure, if any				Grants		
To	Legal Expenses				Income from other sources	10	16,421,140
To	Audit Fees				Transfer from Reserve		
To	Contribution & Fees						
To	Amount written off						
To	Bad Debts						
To	Loan Scholarships						
To	Irrecoverable Rents						
To	Other Items - Misc assets w/off						
To	Miscellaneous Expenses						
To	Depreciation	1	579,993		Deficit Carried Over To Balance Sheet		10,688,991
To	Amounts transferred to Reserve or Specific Funds						
To	Expenditure on Objects of the Trust						
To	Religious	9	23,709,023				
To	Educational						
To	Medical Relief						
To	Relief of poverty						
To	Other Charitable objects						
	TOTAL		27,110,131		TOTAL		27,110,131

Notes forming part of the Accounts - Schedule 13
As per our report of even date

AST & Co
Chartered Accountant

Achlesh Sarda
Partner
M.No. - 151150
FRN-136583W
Date : 01/09/2025
Place : Pune



[Signature]

President/ Secretary
Dattakala Group Of Institutions Faculty Of Management

DATTAKALA GROUP OF INSTITUTIONS FACULTY OF MANAGEMENT
SCHEDULE I : FIXED ASSETS
IMMOVABLE ASSETS

PARTICULARS	RATE P.A.	COST 01.04.2024	ADDITION	DEL / TRF	COST 31.03.2025	DEP. 01.04.2024	DEP.		TOTAL DEP 31.03.2025	WDV 01.04.2024	WDV 31.03.2025
							ADD				
LAND	-	107,197	-	-	107,197	-	-	-	-	107,197	107,197
LAND DEVELOPMENT	-	603,597	-	-	603,597	-	-	-	-	603,597	603,597
BUILDING	2.5%	19,238,951	-	-	19,238,951	6,973,426	480,974	-	7,454,400	12,265,525	11,784,551
ELECTRICAL FITTINGS	15%	659,523	-	-	659,523	659,523	0	-	659,522	(0)	0
WATER SUPPLY SCHEME	15%	8,897	-	-	8,897	8,897	0	-	8,897	0	0
MOTOR & PIPE SET	15%	12,188	-	-	12,188	12,189	0	-	12,189	(0)	(1)
WATER BOARING	15%	56,138	-	-	56,138	56,137	0	-	56,138	0	0
WATER TANK	15%	-	-	-	-	-	-	-	-	-	-
TOTAL		20,686,491	-	-	20,686,491	7,710,172	480,974	-	8,191,146	12,976,319	12,495,345
MOVABLE ASSETS											
PARTICULARS	RATE P.A.	COST 01.04.2024	ADDITION	DEL / TRF	COST 31.03.2025	DEP. 01.04.2024	DEP.		TOTAL DEP 31.03.2025	WDV 01.04.2024	WDV 31.03.2025
							ADD				
FURNITURE	15 %	3,250,059	-	-	3,250,059	3,250,060	0	-	3,250,060	(0)	(1)
LIBRARY BOOKS	25 %	1,816,959	-	-	1,816,959	1,549,461	66,875	-	1,616,335	267,498	200,624
VEHICLES	15 %	290,725	-	-	290,725	290,725	-	-	290,725	-	-
XEROX MACHINE	15 %	274,705	-	-	274,705	274,705	0	-	274,705	(0)	(0)
UPS SYSTEMS	15 %	306,000	-	-	306,000	306,000	-	-	306,000	-	-
EQUIPMENT & TOOLS	15 %	4,930,449	20,540	-	4,950,989	4,814,200	32,143	-	4,846,343	116,250	104,646
TOTAL		10,868,898	20,540	-	10,889,438	10,485,151	99,018	-	10,584,169	383,747	305,269
GRAND TOTAL		31,555,389	20,540	-	31,575,929	18,195,322	579,992	-	18,775,315	13,360,067	12,800,614



EQUIPMENT & TOOLS

PARTICULARS	RATE P.A.	COST 01.04.2024	ADDITION	DEL / TRF	COST 31.03.2025	DEP. 01.04.2024	DEP. ADD	TOTAL DEP 31.03.2025	WDV 01.04.2024	WDV 31.03.2025
OFFICE EQUIPMENTS	15%	1,046,314	20,540	-	1,066,854	1,046,315	3,081	1,049,396	(0)	17,459
COMPUTERS	25%	3,601,675	-	-	3,601,675	3,485,425	29,063	3,514,488	116,250	87,187.50
SOFTWARE	25%	156,000	-	-	156,000	156,000	-	156,000	-	-
CC TV SYSTEMS	15%	126,460	-	-	126,460	126,460	-	126,460	-	-
TOTAL		4,930,449	20,540	-	4,950,989	4,814,200	32,143	4,846,343	116,250	104,646



DATTAKALA GROUP OF INSTITUTIONS FACULTY OF MANAGEMENT

SCHEDULE NO.- 2 : LOANS FROM OTHERS

Particulars	Amount (Rs.)
L G Jagtap	100,000
Shekhar Jagtap	1,300,000
Total	1,400,000

SCHEDULE NO. 3 : LIABILITIES FOR EXPENSES

Particulars	Amount (Rs.)
Salary Payable - MAB	2,038,781
Salary Payable - BBA	3,433,712
Profession Tax Payable	32,000
EPF Payable	39,600
Total	5,544,093

SCHEDULE NO. 4 : LIABILITIES FOR ADVANCES

Particulars	Amount (Rs.)
	-
Total	-

SCHEDULE NO. 5 : LIABILITIES FOR SUNDRY CREDIT BALANCES

Particulars	Amount (Rs.)
SUNDRY CREDITORS	949,422
TAX DEDUCTED AT SOURCE (TDS):	
TDS On Salary	147,555
TDS On Professional Fee	7,500
Total	1,104,477



DATTAKALA GROUP OF INSTITUTIONS FACULTY OF MANAGEMENT

SCHEDULE NO. 6 : INVESTMENTS & DEPOSITS

Particulars	Amount (Rs.)
INVESTMENTS	
Fixed Deposits	2,329,928
Total	2,329,928

SCHEDULE NO. 7 : CASH & BANK BALANCES

Particulars	Amount (Rs.)
CASH IN HAND	9,401
BANK BALANCES :	10,513
Total	19,914



DATTAKALA GROUP OF INSTITUTIONS FACULTY OF MANAGEMENT

SCHEDULE NO.- 8 : ESTABLISHMENT EXPENSES

	Particulars	Amount (Rs.)
1	Advertisement and Publicity	59,500
2	Bank Interest, Charges & Commission	
	i) Interest on Loans	
	ii) Bank Charges & Commission	274
3	Legal and Consultation Charges	
4	Repairs & Maintenance	
	i) Repairs to Building	535,660
	ii) Repairs to Vehicles	41,973
	iii) Repairs to Furniture	158,307
	iv) Repairs & Maintenance - Computer	90,200
5	Electricity Expenses	116,338
6	Affiliation / inspection Fees	657,355
7	Water Charges	417,658
8	Cleaning Expenses	330,455
9	Gardening Expenses	320,395
10	Professional Charges	93,000
	Total	2,821,115



DATTAKALA GROUP OF INSTITUTIONS FACULTY OF MANAGEMENT

SCHEDULE NO.- 9 : EDUCATIONAL EXPENSES

	Particulars	Amount (Rs.)
1	Employee Costs / Salaries & Wages	
	i) Salary Teaching - MBA	13,161,632
	ii) Salary Teaching - BBA	2,577,280
	iii) Salary Non - Teaching - MBA	3,291,072
	iv) Salary Non - Teaching - BBA	1,731,360
	v) Employers contribution to PF - Teaching	43,200
2	Student Gathering /Welfare Exp.	524,435
3	Conference & Seminar	29,730
4	Remuneration Visiting Faculty	64,600
5	Communication Exp.	102,434
6	Printing & Stationery	49,500
7	FRA Fees	275,976
8	Exp. Related to Student	1,223,746
9	University Fees	634,059
10	Insurance	-
11	Lab Material & other consumable	-
	Total	23,709,024

SCHEDULE NO.- 10 : INCOME FROM OTHER SOURCES

	Particulars	Amount (Rs.)
1	Educational Fees	
	i) Tution Fees - MBA	13,799,164
	ii) Tution Fees - BBA	108,500
	iii) Development Fees - MBA	1,577,343
	iv) Development Fees - BBA	7,000
	v) Other Income	929,133
	Total	16,421,140

