

DVS College of Arts and Science, Shivamogga

- 4.1.4: Average percentage of expenditure, excluding salary for infrastructure augmentation during last five years(INR in Lakhs)
 - 4.1.4.1: Expenditure for infrastructure augmentation, excluding salary year-wise during last five years (INR in lakhs)

And

- 4.4.1: Average percentage of expenditure incurred on maintenance of infrastructure (physical and academic support facilities) excluding salary component during the last five years(INR in Lakhs)
 - 4.4.1.1: Expenditure incurred on maintenance of infrastructure (physical facilities and academic support facilities) excluding salary component year-wise during the last five years (INR in lakhs)

2016-17

	Academic E	xpenditure		
Sl. No.	Item	College	Item	Management
1	Postage	7653	Furniture	19000
2	Printing	35270	Painting	17070
3	Stationary	29639	Refreshment	1700
4	student employee insurance	72878	Shifting work	21500
5	Advertisement and publicity	9600	Prathibha Puraskara	5000
6	Magzine and journals (Including singara magzine)	88230		
	Xerox	1213		
8	News paper	31871		
9	Dept. contingency	112046		
10	Office contigency	32683	W L	-
11	Missilaneous	58936	Hincipal	& Science
	Total	480019	D. W. S. Contage Of Arr	1092
	Grand Total	TILLER SERVICE CHEET	S Comes Shimoge	5892



DVS College of Arts and Science, Shivamogga

<u>2016-17</u>

Physical Expenditure	
Item	College
Electric and water charges	168369
Telephone charges	16511
Repair and maintenance	231000
Repairs	32683
Computer maintenance	54600
IQAC	2320
Equipment repair	74849
Total	580332
Grand Total	

	Infrastr	ucture Augmentation	
Item	College	Item	Management
Building expenses	207594	Building expenses	1396310
Furniture	70388	Furniture	128000
Lab equipments	74526	Library window	32450
Library books	15588		32430
Total	368096		1556760
Grand Total			1556760
			1924850



Principal

D. V. S. College Of Arts & Science

Shimoga.

DESHEEYA VIDYA SHALA SAMITHI

Sir M.V. ROAD, BASAVESHWARA CIRCLE SHIVAMOGGA - 577201

FINANCIAL STATEMENT

FINANCIAL YEAR - 2016-17



A.NARASIMHA MURTHY & CO.

Chartered Accountants

'Pratham'

Kuvempu Road, Shivamogga - 577 201

INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of "Desheeya Vidya Shala Samithi", Shivamogga which comprises Balance Sheet as at 31st March 2017, Income & Expenditure Account, Receipts and Payments Account for the year ended 31.03.2017 and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these Financial Statement in accordance with General practice in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the Financial Statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these Financial Statements based on cur audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Financial Statements. The procedures selected depend on the auditor's judgment including the assessment of the risks of material misstatement of the Financial Statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the **Samithi's** preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the Financial Statements.

We believe that the audit evidence we have obtained is sufficient and appropriate t_0 provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements of "Desheeya Vidya Shala Samithi", Shivamogga for the year ended March 31, 2017 are prepared, in all material respect to show true and fair view of the transactions during the period and in conformity with the accounting principles generally accepted in India subjected to above observations:

- i) In case of the Balance Sheet , of the state of affairs of "Desheeya Vidya Shala Samithi", Shivamogga , as at 31st March 2017 , and
- ii) In the case of Income and Expenditure Account, of the *Excess of Income over Expenditure* of "Desheeya Vidya Shala Samithi", Shivamogga, for the year ended on that date.

Date: 0 6 DEC 2017 Place: Shivamogga

For A. Narasimha Murthy & Co.

Chartered Accountants

[CA. SHARATH]
Proprietor

Membership Number: 214269

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	DE	SHEEY	A VIDYA SHA	LA SAMITHI, S	HIVAMOGGA		
		ВА	LANCE SHEE	T AS ON 31.0	3.2017		
Amount 31.3.2016	Liabilities	Sch	Amount 31.3.2017	Amount 31.03.2016	Assets	Sch	Amount 31.3.2017
4,26,77,285	Capital Fund	A	5,45,62,416	3,50,73,480	Fixed Assets	F	4,58,34,37
-	Loan Fund	В	29,14,489	33,38,911	Deposits	G	65,38,70
7,001	TDS Payable	С	27,691	14,75,752	Loans & Advances	н	16,69,82
_	Security Deposit	D	3,96,903	2,65,439	TDS Recoverable	1	2,72,04
-	Sundry Creditors	E	11,00,469	25,30,704	Cash & Banks	J	46,87,01
,26,84,286	TOTAL		5,90,01,968	4,26,84,286	TOTAL		5,90,01,96

Date 0 6 DEC 2017

for Desheeya Vidya Shala Samithi

President President Secretary
Secretary

Shivamoyga.-

Desheeya Vidya Shala Samithi (R) Desheeya Vidya Shala Samithi (R) Shivamogga.

As per our report of even date annexed

for A. Narasimha Murthy Chartered Accountants

> (CA. Sharath) Proprietor

Membership Number: 214269

F.R. No.011107 S

DESHEEYA VIDYA SHALA SAMITHI SHIVAMOGGA YEAR ENDED 31.03.2017

SIGNIFICANT ACCOUNTING POLICIES AND EXPLANATORY INFORMATION:

1. Basis of Accounting

Income and Expenditure are recognised on the cash basis

2. Plant, Property and Equipment

i) The book value has been computed at written down value

ii) The depreciation is calculated and provided on the written down value method and the rate of depreciation has been adopted cosistently and adopted rates are as allowable under the Income Tax Act.

3. Investments:

Investments include Fixed Deposits which are valued at cost.

4. Transfer to Capital:

TDS Recoverable of FY 2012-13 and 2013-14 amounting to Rs. 51,333/- and Rs. 60253/- respectively, is transferred to capital fund during the year as per the management decision.

5. Transactions in respect of Branches / Divisions:

All expenditure incurred on behalf of branches and divisions are treated as revenue expenditure and and contribution from the branches /divisions is treated as revenue income.

6. Books of Accounts:

Separate cash books are maintained for CET transactions and other regular transactions.

Place: Shivamogga

0 6 DEC 2017

Desheeya Vidya Shala Samithi (R) Shivamogga.

& Loochog. 1 S. Rajáshekar Secretary Secretary

Desheeya Vidya Shala Samithi (R) Shivamogga.

Desheeya Vidya Shala Samithi, Shivamogga

DVS Arts & Science College

YEAR 2016-2017

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SL.NO	PARTICULAR	AMOUNT
	OTHER BUILDING EXPENSE	1396310
2011/10/10/10	EXPENSE FOR DVS ARTS AND SCIENCE	219720
	FUND TRANSFER FROM DVS MC	268593
	PRATHIBA PURASKARA	50000
	TOTAL	19,34,623.00

DVS. College of Arts & Science SHIVAMOGGA

D.V.S COLLEGE OFARTS AND SCIENCE, SHIVAMOGGA DESHEEYA VIDYA SHAALA®, SHIVAMOGGA

COLLEGE ACCOUNT
SCHEDULES TO BALANCE SHEET AS ON 31.03.2016

1				0,000,000	DC1717.1	322 710.	5 500	005 0A0		-
No.	902.324	6 156,220	173.504	5 982 716	חשל כור ב	1		1	Sports Materials	
The same of the sa		5,013	6/9'0		56,792	56,792			C. C	
51.113		6 570	2000	200,000	33,733			33,795	E P A B X Machine	9
3,102	3,743	30,613	561	CSO Or	305 55	1		3,000,	Fax Machine	7
-		0,100	150	8,003	9,000			D OND	Transcription of the second	
847	997	8 163	030	000,30	11,000			77,680	Water Cooler	ח
20,220	25,282	57,454	5.056	80£ 63	2000	400,311	The second second	232,568	Computers	5
	1	and the same	14,032	230,081	344.656	117 098			new miles	1
7 99,943	2,487	244 713	CCS FE	1,010,000	1,824,550	83,463	1	1,741,093	Lab Equipments	
	94,435	1,673,891	27 233	1 848 858	000,000	2,000	1	1,257,273	Library Books & Journals	w
			30,434	1,067,777	1 262 823	2 560			1 Children or street	7
5 156,592	189,496	1 106 231	V3V 0C	1,212,200	1,632,050	64,317,	5,500	1,562,233	Furniture & Fixture	9
5	350,03	1,270,354	58,154	000 010 1	1,01,000			1,971,398	Building	1
			23,303	1,735,547	1 071 798		-			
212,266	235,851	1 759 132	303.00	01.04.2010	31.03.2016	Aftr Sept	Befr Sept	01 04 2015		
31,03,2016	01.04.2015	31.03.2016	Debroi me	0170	ASON	ADDITIONS	ADDITIONS	ASON	NAME OF THE ASSET	SINO
200000	10.00	OPIO	Dan For the	IIPTO			01000			
as on	35.00	_	NEO.	DET		GROSS BLOCK	GROSS			-
W.D.Y	4	OCK	DEBRECIATION BLOCK	200				(College)	SCHE1 - Fixed Assets A (College)	

1	8		7	6	0	n	4	-	3	2	3	1			SI.No	_		
Total	Sports gym	VCIOX IIIaCimic	Yorny machine	Water Cooler	Computers	Computors	Lab Equipments		Library Books & Journals	Citition of the control	Emplore & Fixbire	Building			NAME OF THE ASSET	יייייייייייייייייייייייייייייייייייייי		SOUTH I WAR MARKET A LANGE
8,472,880	504,103		67,550	46,482	1001001	1 689 697	3,032,230	USC 123 L	1,298,089		53,636	1,101,000	1 121 122	01.04.2015	NOON	NCON		
		-					The Party of the P							Befr Spet	Modification	SNOITIGAN	GROSS BLOCK	
16,963	3,3/9	-							13,584					Aftr Sept		SNOITIGGA	BLOCK	
8,489,843	507 482	207 100	67,550	46,482		1,689,697	- manipular	3 652 290	1,311,6/3		53,636		1.161.033	31 03.2016		ASON		
5,893,645	2/1,943	274 242	53,384	30,/39	25.20	941,393		2.516.597	983,055	230 000	31,856		1,058,683	01.04.2015		UPTO	000	DEDB
543,634			2000	1,950				227,139	04,300	230.00	3,26/	-	10,235	year		Dep For the	Victoria pro	DRECIATION BLOCK
6,437,279	310,713	246 242	56,217	35,554	20.00	1,128,469		2,743,736	021,140,1	OCA CAO	35,123	25 202	1,068,918	31.03.2016	3100 00 10	UPTO	и	nx.
2,5/9,235		227 160	14,166			748,304		1,135,693		SCHOOL ST	21,15	207	102,350	31.03.2013	3100 50 15	as on		W.O.V
490,200,2	1001,001	188 760	11,333	1,190	7 700	561,228	2000	908,554	CC2, PO2	250 V3C	10,013	10 513	92,115		3100 50 15	as on		W.D.V
Sales Sales	000	20	02	200	00	23	2	20	200	3	10	11	10	DC: 11. 74	DEPN %	07	2	KAIE

2.V.S. College of Arts & Science SHIVAMOGGA.

GRAND TOTAL (A+B)

15,357,920

5,500

339,173 15,702,593

11,876,361

717,138

12,593,499 3,481,559 3,109,094

SCH 15 40- - Inter .e & General Expenses

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	Aug tifees & Professional Charges	Amounting	
2	Bank Charges		1,87
3	Bank Commission		1,000
4	Professiona Tax		2,500
5	Employer share of ESIC/ PF		
6	Postage		7,653
1	Prot-g		35,270
8	Stationer,		29,639
9	Refreshments		
10	Electricity & Water charges		1,68,369
.11	Student Employees safety Insurance		72,878
12	Telephone Charges		16,511
13	Trave 15 & Conveyance		2,745
13	Acvertisement & Publicity		9,600
15	Magazines & Journals		88,230
16	Repairs & Maintenance		2,31,000
.17	Xerox charges		1,213
18	Repairs		32,683
19	Miscellaneous Expenses		58,936
20	Office Consumables		1,600
/21	News paper & Periodicals		31,871
22	Annual Maintenance Charges		5,799
23	Income tax Fine		1,600
24	Computer Maintenance		54,600
25	Department Contingencies:		
a	Chemical	27,488	
b	Glasswares	6,691	
c	Physics	24,000	
d	Chemistry	10,000	
9	Botany	8,000	
f	Zoology	15,000	
8	Electronics	20,867	1,12,046
1	JGC A/c:		
manager & to	QAC.		2,320
idditon or	quipment Repairs 🥔		74,849
T	OTAL		10,44,784

SCH 16: Capital Expenditure

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	Building		2,07,594
2	Furniture		70,388
3	Library Books •		15,588
4	Lab Equipments •		74,526
	TOTAL		3,68,096

PRINCIPAL DVS. College of Arts & Science SHIVAMOGGA.

DV B COLLEGE OF ARTH AND BUIL NOT, BHIVAMOGGA DESHITYA VIDYA SHAALA*, SHIVAMOGGA COLLGE ACCOUNT

SCHEDULES TO BALANCE SHEET AS ON 31.03.2017

		9 Sp	8 E)	1 10	7 52	5 00	4 La	3 LIB	2 Fu	1 Bu		SI.No		-
	Total	Sports Materials	E.P.A.B.X Machine	r dx madning	ridial Cooler	Water Cooks	Lao Equipments	Library Books & Journals	Furniture & Fixture	Building		NAME OF THE ASSET		Jaffanani at the same
16.1.31	72 42 750	56,700	33,795	9,000	77,680	3,44,656	18,24,556	12,62,823	16,32,050	19,71,398	01.04.2016	ASON		Januari
745 450	2 15 150								70,388	1,75,062	Befr Sept	ADDITIONS	GROSS BLOCK	The state of the s
1,22,646		-					74,526	15,588		32,532	Aftr Sept	ADDITIONS	BLOCK	
75.80.846	56,792	001,00	33 705	9,000	77,680	3,44,656	18,99,082	12,78,411	17,02,438	21,78,992	31.03.2017	AS ON		TO CONTRACT OF THE PARTY OF THE
61.56.220	5,679	510,00	20212	8,153	57,454	2,44,713	16,73,891	11,06,231	12,70,354	17,59,132	01.04.2016	UPTO	30	
207 467	10,223	116	17	127	4,045	24,986	33,859	32,098	61,293	40,359.40	year	Dep For the	DEPRECIATION BLOCK	The second second second
63 63 687	15,902	31,050	2.000	8.280	61,499	2,69,699	17,07,750	11,38,329	13,31,647	17,99,491	31,03,2017	UPTO	CK	AL ALL STREET,
83		100	98	183		1997	1,50,665	370	1631	350	1550	as on	V.O.W	The second second
		3	Н				1,91,332	100	100	100	31.03.2017		0.4	
	20	15	10	15	20	25	20	20		10	DEPN.	OF	RATE	-

SCHC1- Fixed Assets. -B (U.G.C)

	31,09,090 28,41,285	1,32,29,404	Ī	_						1	/AMOGGA
Building		6 35 904	6 35 QOA	25.93.500		1,60,70,689	1,22,646	2,45,450	1,07,02,3	- Science	5 415
Building 11,61,033 ADDITIONS AS ON ADDITIONS AS ON OI,042016 Beir Spet Aftr Sept 31,03,2017 O1,0	16,24,126								4 57 00 500	RAND TOTAL (A+B)	0
Building 11,61,033 12,6173 13,11,673 16,89,697 Nater Cooler Cooler Cooler Cooler Sports gym Cooler Sport Sports gym Cooler Sport S	1	4,28,437 68,65,717		64,37,280		00,00,040					KID
Building 11,61,033 11,61,033 12,11,673 13,11,673 14,482 16,482 15,074,487 16,000 16,487 16,000 16,487 16,000 16,487 16,000 1	3,10,113 31,754 3,56,467 1,88,769 1,51,015	37,754 3,56,467		0,10,113		EVE DE PE			84,89,843	Total	A
Building 11,61,033 ABDITIONS AS ON UI		102,2		3 48 745		5.07 482			5,07,482		J.
MAME OF THE ASSET AS ON ADDITIONS AS ON UI		2200		56 217		67,550			000,000	Condi	2
MAME OF THE ASSET AS ON ADDITIONS AS ON UI		1,560 40 244		38,684	Section 1	704'04			67 550	Xerox machine	,
MAME OF THE ASSET AS ON ADDITIONS ADDITIONS AS ON UI	12,68,776 5,61,228 4,20,921	1,40,307 12,68,776		201,02		COV 3V			46,482	Water Cooler	T
AS ON ADDITIONS AS ON UI		140 707		11 28 460		16,89,697			inchanta	S Water Carlo	
Building 11,61,033 Library Books & Journals 13,11,673 Lab Equipments 36,52,290 Lab Equipments 36,52,290 Lab Equipments 36,52,290 CROSS BLOCK AR SON UI ADDITIONS AS ON UI ADDITIONS ADDITIONS AS ON UI ADDITIONS ADDITIONS AS ON UI ADDITIONS ADDITIONS AS ON UI ADDITIONS ADDITIONS ADDITIONS ADDITIONS ADDITIONS AS ON UI ADDITIONS ADDITIONS AS ON UI ADDITIONS ADDITIONS ADDITIONS ADDITIONS AS ON UI ADDITIONS AD	21,43,136 1,81,711 29.25.447 9.08.664 TOO.	1,81,711 29 25 447	To the last	21,43,136		00,32,20	-		16.89.697	Computers	
Building 13,11,673 GROSS BLOCK UI		11,00,271		And the fact of th		00C C5 3E			36,52,290	- Leo Equipments	T
NAME OF THE ASSET AS ON ADDITIONS AS ON UI		53063		10 47 420		13,11,673		Control of the last of the las	610,11,01	A 134 C	
NAME OF THE ASSET		2,777 37 900		35,123		33,030	-		13 11 673	3 Library Books & Journals	
NAME OF THE ASSET	10,00,916 9,212 10,78,130 92,115 82 90M	9,212 10,78,130		016,00,01		500,000			53,636	2 Furniture & Fixture	
NAME OF THE ASSET AS ON ADDITIONS AS ON O1.04.2016 Befr Spet Aftr Sept 31.03.2017	1	110Total	1	0.69.040	1	11.61.033			11,61,033	S. C. C.	I
NAME OF THE ASSET AS ON ADDITIONS ADDITIONS AS ON O1.04.2016 Belt Spot Aftr Spot 71.03.2017	year 3103 2017 71 07 075	year 3103 2017	year	2016	01.04	1107.00.10	- Adam	-	4.64.000	1 Building	
NAME OF THE ASSET AS ON ADDITIONS ADDITIONS AS ON	pep ror me	peprorme or 10	pep ror me	1	24	31 03 2017	Aftr Sept	Befr Spet	01.04.2016		T
NAME OF THE ASSET AS ON APPOTIONS ASSETS AS ON APPOTIONS	Den Forth	Den Forth	Den Forth		UPT	ASON	SNOTHOUS	CHOILDRO			
	DEPRECIATION BLOCK W.D.V W.D.V		DEPRECIATION BLOCK	DEPK				ADDITIONS	ASON		SLN
							LOCK	GROSS B			