



DVS College of Arts and Science, Shivamogga

2017-18

Physical Expenditure			
Item	College	Item	Management
Electric and water charges	68100	Labor charge and maintenance	59496
Repair (Building)	3612325	Plant supply to green house	148750
Repairs	113848	Botanical garden inauguration	39000
Total	3794273		247246
Grand Total			4041519

Infrastructure Augmentation			
Item	College	Item	Management
Water cooler	29240	Building renovation	5696357
Furniture	134000		
Lab equipments	104166		
UPS and Battery	201000		
Electronic scale	4720		
Biometric	7350		
Motor pump	33489		
Total	513965		5696357
Grand Total			6210322

Registrar
Secretary
Desneeya Vidya Shala Samithi (R.)
Shivamogga.

M. V. L. L.
Principal
D. V. S. College Of Arts & Science
Shimoga.

17-18

DVS INSTITUTE OF SPECIAL TRAINING

of

DESHEEYA VIDYA SHALA SAMITHI ®,


Sir M.V. ROAD,

BASAVESHWARA CIRCLE

SHIVAMOGGA - 577201

FINANCIAL STATEMENT AS ON 31.03.2018

(Assessment Year-2018-19)


Principal
D. V. S. College Of Arts & Science
Shimoga

INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of "DVS Institute of Special Training, A Unit of Desheeya Vidya Shala Samithi ®", Shivamogga which comprises Balance Sheet as at 31st March 2018, Income & Expenditure Account, Receipts and Payments Account for the year ended 31.03.2018 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 our 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 to 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 "DVS Institute of Special Training, A Unit of Desheeya Vidya Shala Samithi ®" Shivamogga for the year ended March 31, 2018 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 "DVS Institute of Special Training of Desheeya Vidya Shala Samithi", Shivamogga , as at 31st March 2018, and
- ii) In the case of Income and Expenditure Account, of the Excess of Income over Expenditure of "DVS Institute of Special Training of Desheeya Vidya Shala Samithi", Shivamogga, for the year ended on that date.

Date: 26 NOV 2018

Place: Shivamogga

For A. Narasimha Murthy & Co.
Chartered Accountants

F.R. No. 011107 S



[CA. SHARATH]

Proprietor

Membership Number: 214269

DESHEEYA VIDYA SHALA SAMITHI®, SHIVAMOGGA

DVS INSTITUTE OF SPECIAL TRAINING

BALANCE SHEET AS ON 31.3.2018

Liabilities	Sch	Amount	Assets	Sch	Amount
Capital Fund	A	10,15,107	Fixed Asset	D	4,62,634
Salary Advances		31,24,948	Salary Advances		31,24,948
TDS Payable	B	4,717	Cash and Bank Balance	E	23,41,630
Loans	C	17,84,440			
Total		59,29,212	Total		59,29,212

Date :

for Desheeya Vidya Shala Samithi®, Shivamogga

As per our report of even date annexed

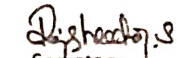
for A. Narasimha Murthy & Co.,

Chartered Accountants



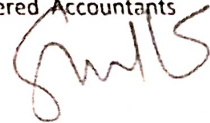
President

President



Secretary

Secretary



(CA SHARATH)

Proprietor

Membership No. 214269

F.R No. 011107 S

26 NOV 2018

Desheeya Vidya Shala Samithi (R) Shivamogga.-

DVS Institute of Special Training of
DESHEEYA VIDYA SHALA SAMITHI @
SHIVAMOGGA
Year ended: 31.03.2018

SIGNIFICANT ACCOUNTING POLICIES & EXPLANATORY INFORMATION:

1. Basis of Accounting:

Income & Expenditure are recognized on the cash basis.

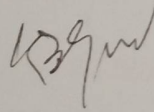
2. Fixed Assets:

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 consistently and adopted rates are as allowable under the Income tax Act.

Place : Shivamogga

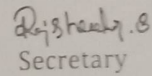
Date : 26 NOV 2018



President

President

Desheeya Vidya Shala Samithi (R)
Shivamogga-



Secretary

Secretary

Desheeya Vidya Shala Samithi (R)
Shivamogga

Desheeya Vidya Shala Samithi, Shivamogga

DVS Arts & Science College

YEAR 2017-2018

SL NO	PARTICULAR	AMOUNT
1	Flex Board making from Raghavendra Industries	14500.00
2	LED Monitor, Keyboard, Mouse purchased charges	363570.00
3	Ladies staff room toilet renovation work	44550.00
4	Staff room flooring granite work	69734.00
5	Gaurden Electrical work itmes	2800.00
6	Staff room toilet tiles work exp	50150.00
7	water proofing work (S.B. Lokesh)	6760.00
8	B.Com Admission flex printing exps	19965.00
9	Gaurden Renovation work(Ukkund)	32400.00
10	Electrical Poles & Lights brought to Gaurden	48279.00
11	RCC Manhole Cover & Frame brought exp	58000.00
12	College Near Concrete work exps (Sadashivappa)	151000.00
13	Gaurden cleaning Exps	41000.00
14	Plumbing work itmes	11736.00
15	Plumbing work labour charges	4500.00
16	Battery & UPS	50000.00
17	New computer Chairs supply bill Payment	60750.00
18	Botanical garden & Concrete work payment (Sadashivappa)	257115.00
19	Mexican grass purchase to gaurden (Umashankar)	45000.00
20	Gaurden lighting design iron items(Nihal Industries)	95500.00
21	Park Plastering work & college backside chamber work exps (Sadashivappa)	140650.00
22	botanical garden/green house renovation work advance payment(Praveen)	625000.00
23	Inter lock favours work exps (Ukkund)	51500.00
24	Raja Kaluve concrete work exps (Sadashivappa)	30000.00
25	300 flower pots brought to botanical garden/green house	16500.00
26	3 steps tiles work exps(chandrashekar)	17257.00
27	concrete work from 11.09.2017 to 28.09.2017 , 22.11.2017 to 02.12.2017 & 15.12.2017 to 10.02.2018(Sadashivappa)	162268.00
28	Iron desk tops making charges (Master Interiors)	16800.00

29	20 no.s iron bench/desk making charges (Raghavendra Industries)	39000.00
30	Raja Kaluve concrete work from 24.10.2017 to 04.11.2017 (Sadashivappa)	353031.00
31	Polishing College Godrejs from Master Interiors	28000.00
32	Electronic itmes brought to gaurden from Bharat T.V House	24000.00
33	Battery stand fixing iron work(Raghavendra Industries)	17200.00
34	Plants supply to green house/botanical gaurden from Umashankar	148750.00
35	Singara Sabhangana Electrical work payment to Master Electricals	760500.00
36	Singara Sabhangana Scurting & Stage Arch Carpenter work labour & Material charges	65000.00
37	Singara Sabhangana floar Carpet work exps	90000.00
38	Botanical Garden & Singara Sabhangana Innuagation exps	22500.00
39	Painting Labour & materials exps	1005000.00
40	Singara Sabhangana window Alluminium work	88000.00
41	Singara Sabhangana P.O.P work exps	75000.00
42	UPS & Battery from Nandi Marketing & Karnataka Batteries	265800.00
43	Galualium Sheet Roof work	319428.00
44	Singara Sabhangana Scurting Polishing work	13400.00
45	Staircase Stainless steel handlebar items brought exps(Vaibhav Steel)	42705.00
46	Required Electronic items to Singara Sabhangana(Bharat .T.V House)	42250.00
47	T-Shirt & Blue Cap brought to N.S.S students	28600.00
48	Fixing Ceasefire Extinguisher exps	13000.00
49	Office Room Alluminium Partitian work exps	63720.00
50	Workshop honorarium to Yuvaraj	1180.00
TOTAL		5993348.00

PRINCIPAL

S. College of Arts & Science

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	Bank Charges		9,336
2	Professional Tax		2,500
3	Postage		8,378
4	Printing		35,602
5	Stationery		38,016
6	Electricity Charges		68,100
7	Telephone Charges		4,231
8	Travelling & Conveyance		3,970
9	Advertisement & Publicity		41,696
10	Magazines & Journals		2,21,489
11	Repairs & Maintenance- Building		36,12,325
12	Repairs & Maintenance		1,13,848
13	Miscellaneous Expenses		38,382
14	Office Consumables		3,162
15	News paper & Periodicals		36,593
16	Department Contingencies:		
a	Chemical	30,276	
b	Glasswares	36,054	
c	Physics	17,000	
d	Chemistry	10,000	
e	Botany	3,000	
f	Zoology	10,680	
g	Electronics	5,000	
h	Lab Consumables	20,606	1,32,616
	TOTAL		43,70,244

SCH 16: Capital Expenditure

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	Furniture		1,34,000
2	Library Books		28,442
3	Lab Equipments		1,04,166
4	Water Cooler		29,240
5	UPS & Battery		2,01,000
6	Electronic Scale		4,720
7	Biometric Machine		7,350
8	Motor Pump		33,459
	TOTAL		5,42,377


PRINCIPAL
 D.V.S. College of Arts & Science
 SHIVAMOGGA

D V S COLLEGE OF ARTS AND SCIENCE, SHIVAMOGGA
 DESHEEYA VIDYA SHAALA, SHIVAMOGGA
 COLLEGE ACCOUNT
 SCHEDULES TO BALANCE SHEET AS ON 31.03.2018

SCH C - Fixed Assets - A (College)

Sl No	NAME OF THE ASSET	AS ON 01.04.2017	ADDITIONS Before Sept	ADDITIONS After Sept	DELETIONS	AS ON 31.03.2018	DEPRECIATION BLOCK			W.D.V		RATE DEPN %
							UPTO 01.04.2017	Dep For the Year	UPTO 31.03.2018	As on 01.04.2017	As on 31.03.2018	
1	Building	21,78,992	-	-	-	21,78,992	17,99,491	37,950	18,37,441	3,79,501	3,41,551	10
2	Furniture & Fixture	17,02,438	39,000	95,000	-	18,36,438	13,31,647	68,594	14,00,240	3,70,791	4,36,195	15
3	Library Books & Journals	12,78,411	-	43,765	15,323	13,06,853	11,38,329	29,328	11,67,657	1,40,082	1,39,196	20
4	Lab Equipments	18,99,082	73,143	-	-	20,03,248	17,07,750	55,997	17,63,748	1,91,332	2,39,500	20
5	Computers	3,44,656	-	-	-	3,44,656	2,69,699	18,739	2,88,438	74,957	56,218	25
6	Water Cooler	77,680	29,240	-	-	1,06,920	61,499	9,084	70,583	16,181	36,337	20
7	Fax Machine	9,000	-	-	-	9,000	8,280	108	8,388	720	612	15
8	E.P.A.B.X Machine	33,795	-	-	-	33,795	31,090	406	31,496	2,705	2,299	15
9	UPS & Battery	-	-	2,01,000	-	2,01,000	-	15,075	15,075	-	1,85,925	15
10	Electronic Scale	-	-	4,720	-	4,720	-	354	354	-	4,366	15
11	Biometric Machine	-	-	7,350	-	7,350	-	551	551	-	6,799	15
12	Motor Pump	-	33,459	-	-	33,459	-	5,019	5,019	-	28,440	15
13	Sports Materials	56,792	-	-	-	56,792	15,902	8,178	24,080	40,890	32,712	20
	Total	75,80,846	1,74,842	3,82,858	15,323	81,23,223	63,63,687	2,49,384	66,13,071	12,17,159	15,10,152	

SCH C1 - Fixed Assets, -B (U.G.C)

Sl No	NAME OF THE ASSET	AS ON 01.04.2017	ADDITIONS Before Sept	ADDITIONS After Sept	DELETIONS	AS ON 31.03.2018	DEPRECIATION BLOCK			W.D.V		RATE OF DEPN %
							UPTO 01.04.2017	Dep For the Year	UPTO 31.03.2018	As on 01.04.2017	As on 31.03.2018	
1	Building	11,61,033	-	-	-	11,61,033	10,78,130	8,290	10,86,420	82,904	74,613	10
2	Furniture & Fixture	53,636	-	-	-	53,636	37,900	2,360	40,280	15,736	13,376	15
3	Library Books & Journals	13,11,673	-	-	-	13,11,673	11,00,271	42,280	11,42,551	2,11,402	1,69,122	20
4	Lab Equipments	36,52,290	-	-	-	36,52,290	29,25,447	1,45,369	30,70,815	7,26,843	5,81,475	20
5	Computers	16,89,697	-	-	-	16,89,697	12,68,776	1,05,230	13,74,006	4,20,921	3,15,691	25
6	Water Cooler	46,482	-	-	-	46,482	40,244	1,248	41,491	6,238	4,991	20
7	Xerox machine	67,550	-	-	-	67,550	58,484	1,813	60,297	9,066	7,253	20
8	Sports gym	5,07,482	-	-	-	5,07,482	3,56,467	30,203	3,86,670	1,51,015	1,20,812	20
	Total	84,89,843	-	-	-	84,89,843	68,65,717	3,36,794	72,02,511	16,24,126	12,87,332	

Principal
 D.V.S. College of Arts & Science
 SHIVAMOGGA

GRAND TOTAL (A+B)	1,60,70,689	1,74,842	3,82,858	15,323	1,66,13,066	1,32,29,404	5,86,178	1,38,15,582	28,41,285	27,97,484
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