



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)

2018-19

Academic Expenditure				
Sl. No.	Item	College	Item	Management
1	Postage	5987	Printing	10600
2	Printing	32236	Travelling conveniences	5000
3	Stationary	50334	Advertisement	107100
4	Telephone charges	25156		
5	Travelling charges	11590		
6	Magazine and journals (Including annual subscription of week magazine)	41800		
7	Office expenses	53910		
8	News paper	37305		
9	Dept. contingency	125826		
10	Bank charges	3206		
		Total	387350	122700
		Grand Total		510050

*Prakash S*  
Secretary  
Desheeya Vidya Shala Samithi (R.)  
Shivamogga

*M.V.L.S*  
Principal  
D. V. S. College Of Arts & Science  
Shivamogga,





DVS College of Arts and Science, Shivamogga

2018-19

Physical expenditure			
Item	College	Item	Management
Repair and maintenance	98583	Repair	52225
		Transportation	1295
		Garden maintenance	6500
<b>Total</b>	<b>98583</b>		<b>60020</b>
<b>Grand Total</b>			<b>158603</b>

Infrastructure Augmentation			
Item	College	Item	Management
CCTV	488468	CCTV	86977
Furniture	18006	CCTV	21200
Lab equipments	18456	Furniture	249500
Library books	103727	Garden	45000
Sports material	62149	Maths lab renovation	1070778
		UPS and Battery	420700
		Computer	1045100
		Electrical	126900
<b>Total</b>	<b>690806</b>		<b>3066155</b>
<b>Grand Total</b>			<b>3756961</b>

*Deegheer. P*  
**Secretary**  
Desheeya Vidya Shala Samithi (R.)  
Shivamogga.

*M. V. S.*  
**Principal**  
D. V. S. College Of Arts & Science  
Shivamogga.




17-2019-20

# DESHEEYA VIDYA SHALA SAMITHI®

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

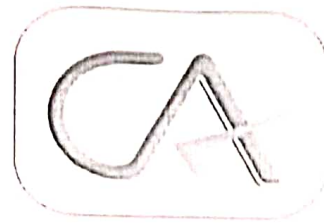
## FINANCIAL STATEMENT

As on 31.03.2019  
(Assessment Year 2019-20)

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

**CA SHARATH**

A. Narasimha Murthy & Co  
Chartered Accountants  
'PRATHAM', Kuvempu Road,  
Shimoga-577201



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**INDEPENDENT AUDITOR'S REPORT**

**Report on the Financial Statements**

**Opinion**

We have audited the accompanying financial statements of "DESHEEYA VIDYA SHALA SAMITHI®", SHIMOGA which comprise the Balance Sheet as at 31.03.2019, the Income & Expenditure Account for the year ended 31.03.2019, Receipts & Payment Account for the year then ended and notes including summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, subject to the audit observations if any, the financial statements of "DESHEEYA VIDYA SHALA SAMITHI®", SHIMOGA for the year ended March 31, 2019, are prepared in all material respects, shows true and fair view in conformity with the applicable financial reporting framework;

- i) In the case of the Balance Sheet, of the State of affairs of "DESHEEYA VIDYA SHALA SAMITHI®", SHIMOGA as at March 31, 2019,
- ii) In the case of Income & Expenditure, of the **excess of income over expenditure** in of "DESHEEYA VIDYA SHALA SAMITHI®", SHIMOGA for the year ended March 31, 2019 and
- iii) The Financial Statements of "DESHEEYA VIDYA SHALA SAMITHI®", SHIMOGA, are in agreement with the books of accounts.

**Basis of Opinion**

We have conducted our audit in accordance with Standards on Auditing. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Entity in accordance with the relevant ethical requirements relating to our audit of the financial statements and have fulfilled other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Going Concern**

As part of our audit, we conclude regarding the appropriateness of management's use of the going concern basis of accounting in the preparation of the financial statements in the context of the applicable financial reporting framework. Our conclusions are based on information available to us at the date of the auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

### Observation/ Key Audit Matters

- Closing Balances of Deposits/Advances Receivables/ payables & Current liabilities are subject to confirmation.

### Management's Responsibility for the Financial Statements

Management is responsible for preparation of the financial statements in accordance with the applicable reporting framework. 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.

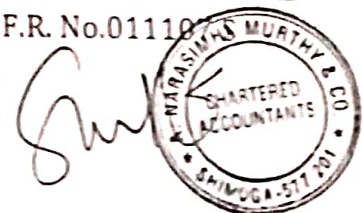
In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern. The explanation of management's responsibility for this assessment shall include a description of when the use of the going concern basis of accounting is appropriate.

### Auditor's Responsibility

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. Our responsibility is to issue an auditor's report that includes our opinion on the financial statements based on our audit.

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 entity's preparation and fair presentation of the financial statements 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.

For A. Narasimha Murthy & Co.  
Chartered Accountants  
F.R. No.01110



Date: 27 SEP 2019  
Place: Shivamogga

[CA.SHARATH]  
Proprietor

Membership Number: 214269

UDIN: 19214269AAAAEJ2625




DESHEEYA VIDYA SHALA SAMITHI®, SHIVAMOGGA  
BALANCE SHEET AS ON 31.3.2019

Amount 31.3.2018	Liabilities	Sch	Amount 31.3.2019	Amount 31.3.2018	Assets	Sch	Amount 31.3.2019
6,04,99,119	Capital Fund	A	6,48,12,605	4,41,19,205	Fixed Assets	D	4,52,98,588
18,50,688	Loan Fund	B	20,58,747	1,30,27,300	Deposits	E	1,63,72,324
5,99,669	Other Payables	C	4,87,517	48,19,204	Loans & Advances	F	36,89,090
				3,10,149	TDS Recoverable	G	4,57,350
				6,73,618	Cash & Banks	H	15,41,517
6,29,49,476	TOTAL		6,73,58,869	6,29,49,476	TOTAL		6,73,58,869

Date: 27 SEP 2019


for Desheeya Vidya Shala Samithi\*, Shivamogga

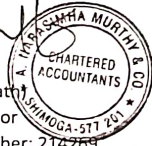
  
President

  
Secretary

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

As per our report of even date annexed  
for A.Narasimha Murthy & Co.,  
Chartered Accountants

  
(CA Sharath)  
Proprietor



Membership Number: 214269  
F.R. No.011107 S

DESHEEYA VIDYA SHALA SAMITHI ®  
SHIVAMOGGA

Year ended: 31.03.2019

SIGNIFICANT ACCOUNTING POLICIES & EXPLANATORY INFORMATION:

1. Basis of Accounting:

Books of Accounts are maintained on cash basis of accounting. Whereas, Bank interest is recognized as and when credited to account.

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.

3. Investments:

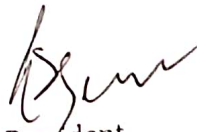
Investments include fixed deposits which are valued at cost.

4. Transactions in respect of Branches / Divisions:

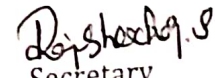
All expenditure incurred on behalf of branches and divisions are treated as revenue expenditure and contribution from the branches/divisions is treated as revenue income.

Place : Shimoga

Date : 127 SEP 2019

  
President

Desheeya Vidya Shala Samithi (R.)  
Shivamogga

  
Secretary

Secretary  
Vidyashala Samithi (R.)  
SHIVAMOGGA.




**Desheeya Vidya Shala Samithi, Shivamogga**

**DVS Arts & Science College**

**YEAR 2018-19**

SL.NO	PARTICULAR	AMOUNT
1	Plumbing items brought & transportation charges	1295.00
2	Steel Handle bar to Stair case of Library	12900.00
3	Electrical & Alluminium work done from Master Interiors	114000.00
4	Admission details Flex printing exps	6600.00
5	Maths Lab Interior work bill paid to Master Interior & Electricals	1009496.00
6	Maths Lab	
7	Chairs supply to Maths lab	175000.00
8	Maths lab painting labour charges+ Itmes brought	24700.00
9	30 computers, 01 Printer and DVS Writer LG EXT supply bill paid to Aditi tech	1045100.00
10	Garden plants maintaining charges paid to Umashankar	6500.00
11	UPS Stand supply to Maths Lab	24700.00
12	Near Strong room window repair & repair work done amount paid to Sadashivappa	32000.00
13	Battery & UPS brought to Maths Lab	396000.00
14	Foot Mat brought from Royal Foam & furnishing to Maths lab	10000.00
15	Paid to G R Mahesh II B.Com student for participating in International level Power lifting compitation	5000
16	Electrical work done to Maths lab from Master Electricals	26582.00
17	Garden stone items supply exps	45000.00
18	Plywood Name board making charges from Patel Glass & Plywoods	33000.00
19	2017-18 Repair work Security Deposit amount paid to Narayana. B	16190.00
20	Flex printing of Rank holders wishes	4000.00
21	Paid to Nihal Industries for Colasible gate fitting charges	10000.00
22	Advertizement exps of Elecronics backlog post	107100.00
23	Paid to Nihal Industries for Syntax Stand Iron work	31500
24	Paid to Kamal Enterprises for LED TV to CC camera	21200
25	CC Camera fixing exps	86977
26	Tally Software renewal charges	4035
<b>TOTAL</b>		<b>3157863.00</b>

  
**PRINCIPAL**

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



2018-19

## SCH 12: Scholarship Disbursement/ Refund (Debit)

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	SC/ ST Scholarship	5,67,774	
2	Municipality Corporation Scholarship	42,000	
3	Arivu Scheme	14,29,385	
4	CV Raman Scholarship	1,65,000	
5	Sanchi Honnamma Scholarship	20,000	22,24,160
6	Prathibha Puraskara	15,085	
7	Scholarship to poor students	20,800	35,885
8	Undistributed Scholarship remitted to Govt/ Department		
a	Arivu Scheme		12,000
	TOTAL		22,72,045

## SCH 13: Administrative &amp; General Expenses

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	Bank Charges	3,206	
2	Professional Tax	2,500	
3	Postage	5,987	
4	Printing	32,236	
5	Stationery	50,334	
6	TDS Fine	11,630	
7	Telephone Charges	25,156	
8	Travelling & Conveyance	11,590	
9	Magazines & Journals	41,800	
10	Repairs & Maintenance	98,583	
11	Office Expenses	53,910	
12	News paper & Periodicals	37,305	3,74,237
13	Department Contingencies:		
a	Chemical	15,000	
b	Glasswares	23,579	
c	Physics	8,000	
d	Botany	8,000	
e	Zoology	16,976	
f	Electronics	5,000	
g	Lab Consumables   Chemicals	49,271	1,25,826
	TOTAL		5,00,063

## SCH 14: Capital Expenditure

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	CCTV	4,88,468	
2	Furniture	18,006	
3	Lab Equipments	18,456	
4	Library Books	1,03,727	
5	Sports Materials	62,149	6,90,806
	TOTAL		6,90,806



**DESHEEYA VIDYA SHAALA®, SHIVAMOGGA**  
COLLEGE ACCOUNT

SCHEDULES TO BALANCE SHEET AS ON 31.03.2019

SCH C - Fixed Assets. -A (College)

SlNo	NAME OF THE ASSET	AS ON 01.04.2018	ADDITIONS Before Sept	ADDITIONS After Sept	DELETIONS	AS ON 31.03.2019	DEPRECIATION BLOCK			W.D.V			RATE OF DEPRN %		
							UPTO 01.04.2018	Dep For the year	UPTO 31.03.2019	As on 01.04.2018	As on 31.03.2019	As on 01.04.2018		As on 31.03.2019	
1	Bulking	21,78,992	-	-	-	21,78,992	18,37,441	591	34,155	10,20	10,71,596	10,71,596	3,41,551	3,07,396	10
2	Biometric Machine	7,350	-	-	-	7,350	-	-	1,020	1,571	73,270	73,270	6,799	5,779	15
3	CC Camera	-	4,88,468	-	-	4,88,468	-	-	73,270	1,571	-	-	-	-	15
4	Computers	3,44,656	-	-	-	3,44,656	2,88,438	-	22,487	3,10,925	3,10,925	56,218	33,731	33,731	40
5	E.P.A.B.X Machine	33,795	-	-	-	33,795	31,495	-	345	31,841	2,299	2,299	1,954	1,954	15
6	Electronic Gate	4,720	-	-	-	4,720	354	-	655	1,009	4,366	4,366	3,711	3,711	15
7	Fax Machine	9,000	-	-	-	9,000	8,388	-	92	8,480	612	612	520	520	15
8	Furniture & Fixture	18,36,438	-	-	-	18,54,444	14,00,240	-	45,420	14,45,660	4,26,198	4,26,198	4,08,784	4,08,784	10
9	Lab Equipments	20,03,248	-	18,005	-	20,21,704	17,83,748	-	37,309	18,01,057	2,39,500	2,39,500	2,20,647	2,20,647	15
10	Library Books & Journals	13,66,853	55,557	-	-	14,10,580	11,67,637	5,019	87,535	12,55,192	1,39,195	1,39,195	1,55,388	1,55,388	40
11	Motor Pump	33,459	-	-	-	33,459	5,019	-	4,265	9,285	28,440	28,440	24,174	24,174	15
12	Sports Material	56,792	-	62,149	-	1,18,941	24,080	-	9,568	33,648	32,712	32,712	85,293	85,293	15
13	UPS & Battery	2,01,000	-	-	-	2,01,000	15,075	-	27,889	42,964	1,85,925	1,85,925	1,58,005	1,58,005	15
14	Water Cooler	1,06,920	-	-	-	1,06,920	70,583	-	5,451	76,034	36,337	36,337	30,865	30,865	15
	<b>Total</b>	<b>81,23,223</b>	<b>5,62,031</b>	<b>1,28,775</b>	<b>-</b>	<b>89,14,029</b>	<b>66,13,070</b>	<b>3,49,462</b>	<b>69,62,532</b>	<b>15,10,153</b>	<b>18,51,497</b>	<b>18,51,497</b>			

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

SlNo	NAME OF THE ASSET	AS ON 01.04.2018	ADDITIONS Before Sept	ADDITIONS After Sept	DELETIONS	AS ON 31.03.2019	DEPRECIATION BLOCK			W.D.V			RATE OF DEPRN %		
							UPTO 01.04.2018	Dep For the year	UPTO 31.03.2019	As on 01.04.2018	As on 31.03.2019	As on 01.04.2018		As on 31.03.2019	
1	Bulking	11,61,033	-	-	-	11,61,033	10,86,420	-	7,461	10,93,881	74,613	74,613	67,152	67,152	10
2	Furniture & Fixture	53,636	-	-	-	53,636	40,260	-	1,575	41,835	13,376	13,376	11,801	11,801	10
3	Library Books & Journals	13,11,673	-	-	-	13,11,673	11,42,551	67,650	87,221	12,10,201	1,69,122	1,69,122	1,01,472	1,01,472	40
4	Lab Equipments	36,52,290	-	-	-	36,52,290	30,70,815	87,221	31,58,036	5,81,475	4,94,254	4,94,254	1,89,415	1,89,415	15
5	Computers	16,89,697	-	-	-	16,89,697	13,74,006	1,26,276	15,00,282	3,15,691	1,89,415	1,89,415	4,241	4,241	40
6	Water Cooler	46,482	-	-	-	46,482	41,491	-	750	42,241	4,991	4,991	4,241	4,241	15
7	Xerox machine	67,550	-	-	-	67,550	60,297	-	1,088	61,385	7,253	7,253	6,165	6,165	15
8	Sports gym	5,07,482	-	-	-	5,07,482	3,86,570	-	18,122	4,04,792	1,20,812	1,20,812	1,02,690	1,02,690	15
	<b>Total</b>	<b>84,89,843</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>84,89,843</b>	<b>72,02,510</b>	<b>3,10,142</b>	<b>75,12,652</b>	<b>12,87,333</b>	<b>9,77,191</b>	<b>9,77,191</b>			
	<b>GRAND TOTAL (A+B)</b>	<b>1,66,13,066</b>	<b>5,62,031</b>	<b>1,28,775</b>	<b>-</b>	<b>1,73,03,872</b>	<b>1,38,15,580</b>	<b>6,59,604</b>	<b>1,44,75,184</b>	<b>27,97,486</b>	<b>28,28,687</b>				