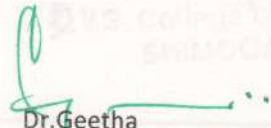


**D.V.S COLLEGE OF ARTS AND SCIENCE, SHIVAMOGGA**  
**A UNIT OF DESHEEYA VIDYA SAMITHI®, SHIVAMOGGA**  
**COLLEGE ACCOUNT**  
**BALANCE SHEET AS ON 31.3.2016**

SOURCES OF FUNDS	SCH	CY (Amt in Rs.)	PY (Amt in Rs.)
<b>CORPUS FUNDS</b>			
Capital Fund	A1	19,253,744	
General Fund	A2		
<b>LOANS/ BORROWINGS</b>			
Secured Loans	B1		
Unsecured Loans	B2		
<b>PAYABLES</b>			
Advances/ Deposits payables	C		
<b>TOTAL (A)</b>			
<b>ENDOWMENT DEPOSIT(Annexure 1)</b>		191,404	
<b>CURRENT LIABILITIES &amp; PROVISIONS</b>			
Current Liabilities	D	394,382	
<b>TOTAL</b>		19,839,530	
<b>APPLICATION OF FUNDS</b>			
<b>FIXED ASSETS</b>			
Tangible Assets	E1	3,109,094	
Intangible Assets	E2		
Capital Work in Progress	E3		
<b>ENDOWMENT DEPOSIT(Annexure 2)</b>		191,404	
<b>RECEIVABLES</b>			
Advances / Deposits Receivable	F	60,110	
<b>CURRENT ASSETS</b>	G	16,478,922	
<b>TOTAL</b>		19,839,530	
<b>NOTES TO ACCOUNTS</b>	22		

Date: **27 DEC 2016**  
for D.V.S College of Arts and Science

  
**Dr. Geetha**  
 (Principal)  
**PRINCIPAL**  
**D.V.S. College of Arts & Science**  
 SHIVAMOGGA-577 201

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

  
**CA. Sharath**  
 (Partner)  
 Membership No: 214269  
 F.R.No: 011107 S



D.V.S COLLEGE OF ARTS AND SCIENCE, SHIVAMOGGA  
A UNIT OF DESHEEYA VIDYA SAMITHI®, SHIVAMOGGA  
COLLEGE ACCOUNT

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.3.2016

PARTICULARS	R&P Sch.Ref.	CY(Amt. in Rs.)	PY(Amt. in Rs.)
<b>INCOME</b>			
Academic Receipts	Sch I&E-1	3,996,038	
Salary Grant	R3	55,301,168	
Other Grants ( Revenue )	R6	14,476	
Fund transfer(Credit)	R5		
Other Incomes including Donations	R4	876,491	
<b>TOTAL ( A )</b>		<b>60,188,173</b>	
<b>EXPENDITURE</b>			
Salary	Sch I&E-2	55,301,168	
Academic Expenses	P1	1,587,981	
Administrative & General Expenses	P3	760,100	
Other Expenses	P4	786,396	
Fund transfer(Debit)	P5		
Depreciation		717,138	
<b>TOTAL ( B )</b>		<b>59,152,783</b>	
Balance being Excess of Income over Expenditure (A-B)		1,035,390	

Date: 27 DEC 2016

for D.V.S College of Arts and Science

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

Dr. Geetha  
(Principal)

**PRINCIPAL**

**D.V.S. College of Arts & Science**  
SHIMOGGA-577 201

CA. Sharath  
(Partner)

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





**D.V.S COLLEGE OF ARTS AND SCIENCE, SHIVAMOGGA**  
**A UNIT OF DESHEEYA VIDYA SAMITHI® , SHIVAMOGGA**  
**COLLEGE ACCOUNT**  
**SCHEDULES TO BALANCE SHEET AS ON 31.3.2016**

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**A1: Capital Fund**

D	Particulars	Amount	Amount
	Opening Balance		18,188,354
	Corpus Donation		
	Contribution Received ( Capital )		
	Excess of Income over Expenditure		1,035,390
	V.G.S.T grant (2014-15)		30,000
	Excess of Expenditure over Income		
	<b>TOTAL</b>		<b>19,253,744</b>

**A2: General Fund**

NO	Particulars	Amount	Amount
	<b>Grant</b>		
	Opening Balance		
	Grant received in Current Year towards Capital Expenditure		
	Asset written off during the year created out of Grant		
	<b>Others Specify</b>		
	<b>TOTAL</b>		-

**B1: Secured Loans**

NO	Particulars	Op.Bal	Received	Paid	Cl.Bal
1	Central/ State Government				
2	Financial Institution/ Bank				
3	Others (specify)				
	<b>TOTAL</b>				-

**B2: Unsecured Loans**

NO	Particulars	Op.Bal	Received	Paid	Cl.Bal
1	Central/ State Government				
2	Financial Institution/ Bank				
3	Others (specify)				
	<b>TOTAL</b>				-

18,478,922



**SCH C: Advance / Deposits Payable**

SL NO	Particulars	Op.Bal	Received	Paid	Cl.Bal
1	Refundable Deposit ( students )				
	TOTAL				

**SCH D: Current Liabilities**

SL NO	Particulars	Op.Bal	Received	Paid	Cl.Bal
1	Scholarship Payable				
a	SC/ ST Scholarship		476,255	459,444	
b	BCM Scholarship				
c	Municipality Scholarship		148,000	148,000	
d	CV Raman Scholarship		390,000	390,000	
e	Scholarship from Endowment interest		54,585	54,585	
f	Scholarship to Physically challenged students		16,000	16,000	
g	Sanchi honnamma scholarship		26,000	26,000	
h	Minority scholarship		10,000	10,000	
i	Scholarship to Poor students		21,000	21,000	
j	Fee Compensation Scholarship		157,398	137,771	
	Total Scholarship Payable	157,096	1,299,238	1,262,800	193,534
2	Other Current Liabilities				
a	Sundry Creditors				
b	TDS Payable	-	2,545	2,545	-
c	Statutory Dues				
d	Others				
e	University exam fee	960	-	-	960
f	Re-imbusement fee	23,092	222,681	85,373	160,400
g	E.M.D	13,914	-	-	13,914
h	GLIC	-	92,894	67,320	25,574
i	Salary deduction other than LIC & GLIC	-	12,623,043	12,623,043	-
	TOTAL	195,062	15,539,639	15,303,881	394,382

**SCH E3: Capital Work- In- Progress**

SL NO	Particulars	Op.Bal	Received	Paid	Cl.Bal
1	Building				
2	Others				
	TOTAL				



**H F: Advances / Deposits Receivable**

5

NO	Particulars	Op.Bal	Received	Paid	Cl.Bal
1	Festival Advance				
2	Salary Advance				
3	MESCOM Deposit	29,830	-	1,380	31,210
4	Telephone Deposit				
5	UGC A/c Advances				
a	Research Project	45,000	25,000	-	20,000
6	Departmental Advance				
a	Physics Department Advance		7,000	7,000	-
b	Chemistry Department Advance	5,000	20,000	15,000	-
c	Zoology Department Advance		11,000	11,000	-
d	Botany Department Advance		20,000	20,000	-
e	Electronics Department Advance		6,000	6,000	-
f	NSS Advance		20,000	20,000	-
g	Sports Advance		10,355	10,355	-
7	Others ( Specify )				
a	LPG Gas Deposit	8,900	-	-	8,900
	<b>TOTAL</b>	<b>88,730</b>	<b>119,355</b>	<b>90,735</b>	<b>60,110</b>

**H G: Current Assets**

LNO	Particulars	Amount	Amount
1	Sundry Debtors		
2	Cash and Bank Balances:		
a	Cash in Hand		423
b	College A/c-Indian Bank-A/c No:518775368		2,978,733
c	Government A/c		
d	Non-Government A/c		
e	Scholarship A/c- Indian Bank- A/c No:518774954		266,869
f	Other A/c (Specify)		4,817,898
	Joint A/c- Indian Bank A/c No:518774284	4,432,601	
	Exam A/c- SBM Bank A/c No:64009604123	7,999	
	Salary A/c-SBM Bank A/c No:64124658714	17,149	
	UGC A/c-Canara Bank A/c No:0521101047898	359,940	
	Postal Stamps	209	
3	Others(Specify)		
	Receivables:		
a	Fee compensation receivable from Government		8,144,650
b	Fee Receivables(2014-15)		
	Opening Balance	583,878	
	Less: Fee received during the year 2015-16	583,878	-
c	Fee receivables(2015-16)		270,224
d	LIC (Excess Salary Deduction paid)		125
	<b>TOTAL</b>		<b>16,478,922</b>



**D.V.S COLLEGE OF ARTS AND SCIENCE, SHIVAMOGGA**  
**DESHEEYA VIDYA SHAALA®, SHIVAMOGGA**  
**COLLEGE ACCOUNT**

**SCHEDULES TO BALANCE SHEET AS ON 31.03.2016**

**SCH E1 - Fixed Assets. - A (College)**

Sl.No	NAME OF THE ASSET	GROSS BLOCK				DEPRECIATION BLOCK				W.D.V		RATE OF DEPN. %
		AS ON 01.04.2015	ADDITIONS Befr Sept	ADDITIONS Afr Sept	AS ON 31.03.2016	UPTO 01.04.2015	Dep For the year	UPTO 31.03.2016	as on 01.04.2015	as on 31.03.2016		
1	Building	1,971,398			1,971,398	1,735,547	23,585	1,759,132	235,851	212,266	10	
2	Furniture & Fixture	1,562,233	5,500	64,317	1,632,050	1,212,200	58,154	1,270,354	350,033	361,696	15	
3	Library Books & Journals	1,257,273		5,550	1,262,823	1,067,777	38,454	1,106,231	189,496	156,592	20	
4	Lab Equipments	1,741,093		83,463	1,824,556	1,646,658	27,233	1,673,891	94,435	150,665	20	
5	Computers	232,568		112,088	344,656	230,081	14,632	244,713	2,487	99,943	25	
6	Water Cooler	77,680			77,680	52,398	5,056	57,454	25,282	20,226	20	
7	Fax Machine	9,000			9,000	8,003	150	8,153	997	847	15	
8	E.P.A.B.X Machine	33,795			33,795	30,052	561	30,613	3,743	3,182	15	
9	Sports Materials			56,792	56,792	5,679	5,679	5,679		51,113	20	
	<b>Total</b>	<b>6,885,040</b>	<b>5,500</b>	<b>322,210</b>	<b>7,212,750</b>	<b>5,982,716</b>	<b>173,504</b>	<b>6,156,220</b>	<b>902,324</b>	<b>1,056,530</b>		

**SCH E1 - Fixed Assets. - B (U.G.C)**

Sl.No	NAME OF THE ASSET	GROSS BLOCK				DEPRECIATION BLOCK				W.D.V		RATE OF DEPN. %
		AS ON 01.04.2015	ADDITIONS Befr Sept	ADDITIONS Afr Sept	AS ON 31.03.2016	UPTO 01.04.2015	Dep For the year	UPTO 31.03.2016	as on 31.03.2015	as on 31.03.2016		
1	Building	1,161,033			1,161,033	1,058,683	10,235	1,068,918	102,350	92,115	10	
2	Furniture & Fixture	53,636			53,636	31,856	3,267	35,123	21,780	18,513	15	
3	Library Books & Journals	1,298,089		13,584	1,311,673	983,055	64,365	1,047,420	315,034	264,253	20	
4	Lab Equipments	3,652,290			3,652,290	2,516,597	227,139	2,743,736	1,135,693	908,554	20	
5	Computers	1,689,697			1,689,697	941,393	187,076	1,128,469	748,304	561,228	25	
6	Water Cooler	46,482			46,482	36,734	1,950	38,684	9,748	7,798	20	
7	Xerox machine	67,550			67,550	53,384	2,833	56,217	14,166	11,333	20	
8	Sports gym	504,103		3,379	507,482	271,943	46,770	318,713	232,160	188,769	20	
	<b>Total</b>	<b>8,472,880</b>	<b>-</b>	<b>16,963</b>	<b>8,489,843</b>	<b>5,893,645</b>	<b>543,634</b>	<b>6,437,279</b>	<b>2,579,235</b>	<b>2,052,564</b>		

**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**



D.V.S COLLEGE OF ARTS AND SCIENCE, SHIVAMOGGA  
A UNIT OF DESHEEYA VIDYA SAMITHI ®, SHIVAMOGGA  
COLLEGE ACCOUNT

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**ANNEXURE 1: DETAILS FOR ENDOWMENT FUND RECEIVED**

Sl. No.	Name of the Donor	Opening Balance	Current year Additions	Current year Deletions(Trns. To scholarship A/c)	Closing Balance
1	Hombuja Jain Mutt, Hombuja	42,500			42,500
2	Sri.S.Dasharathu, Shivamogga	3,000			3,000
3	Sri.Rangaraju, Shivamogga	1,500			1,500
4	Smt.Ramani Iyengar, Shivamogga	2,000			2,000
5	Sri.Madan Gaonkar	1,000			1,000
6	Sri.Srinivasan H, Shivamogga	10,001			10,001
7	Sri.N.Sathyamurthy, Shivamogga	5,000			5,000
8	Sri.M.D.Gopalakrishna, Shivamogga	5,000			5,000
9	Hombuja Jain Mutt,Hombuja	7,500			7,500
10	Sri.Kantesha Murthy, Shivamogga	5,000			5,000
11	Sri.Rangaraju, Shivamogga	1,000			1,000
12	Sri.C.S.Nanjundian,Shivamogga	5,555			5,555
13	Sri.H.R.S.Shastry, Shivamogga	5,000			5,000
14	Smt.S.Vedamma, Shivamogga	3,000			3,000
15	Sri.Shivaramakrishna Sastry	20,000			20,000
16	Sri.S.V.Chamu	2,348			2,348
17	Smt.Radha Nadig, Shivamogga	20,000			20,000
18	Sri.M.S.Nagaraj Rao, Shivamogga	7,000	9,000		16,000
19	Sri.B.N.Sunanda, Shivamogga	5,000			5,000
20	Sri.Karthik	5,000			5,000
21	Sri.Manjunath Kini	20,000			20,000
22	Sri.Girish Bangalore	6,000			6,000
	<b>TOTAL</b>	<b>182,404</b>			<b>191,404</b>

**D.V.S COLLEGE OF ARTS AND SCIENCE, SHIVAMOGGA  
A UNIT OF DESHEEYA VIDYA SAMITHI ® , SHIVAMOGGA  
COLLEGE ACCOUNT**

**ANNEXURE 2: DETAILS FOR ENDOWMENT FUND**

Sl.No.	Name of the Donor	Date of Investment	Maturity Date	Certificate Number	Rate of Interest %	Opening Balance	Current year Additions	Maturity during the year	Re-investment	Closing Balance
1	Karnataka Bank Ltd.,/1	25.03.2015	25.03.2016	455458	8.75	103,404	-	103,404	-	-
2	Karnataka Bank Ltd.,/2	25.03.2016	25.03.2017	740602	7.75	-	-	-	103,404	103,404
3	Karnataka Bank Ltd.,/1	27.03.2015	27.03.2016	455345	8.75	79,000	-	79,000	-	-
4	Karnataka Bank Ltd.,/2	30.03.2016	30.03.2017	740697	7.75	-	9,000	-	79,000	88,000
	<b>TOTAL</b>					<b>182,404</b>	<b>9,000</b>	<b>182,404</b>	<b>182,404</b>	<b>191,404</b>

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**D.V.S COLLEGE OF ARTS AND SCIENCE, SHIVAMOGGA**  
**A UNIT OF DESHEEYA VIDYA SAMITHI ® , SHIVAMOGGA**  
**COLLEGE ACCOUNT**

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**SCHEDULES TO INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.3.2016**

PARTICULAR	SCH	Amount(Rs)	Amount(Rs)
<b>Academic Receipts- SCH I&amp;E-1</b>			
Total as per RP	R 2	4,532,373	
Less: Re-imburement Fee	R 2	222,681	
Less: Fee receivables	R 2	586,066	
			3,723,626
Add: Fee collected from Outgoing students		2,188	
Add: Current year receivables		270,224	272,412
Total of Academic receipts (Sch I&E-1)			3,996,038
<b>Academic Expenses-SCH I&amp;E-2</b>			
Total as per RP	P 1	1,673,354	
Less: Re-imburement Fee	P 1	85,373	
Total of Academic Expenses (Sch I&E-2)			1,587,981

D.V.S COLLEGE OF ARTS AND SCIENCE, SHIVAMOGGA  
A UNIT OF DESHEEYA VIDYA SAMITHI®, SHIVAMOGGA

COLLEGE ACCOUNT

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31.3.2016

RECEIPTS		PAYMENTS		SCH	AMOUNT (Rs)
To	SCH	AMOUNT (Rs)	By	SCH	AMOUNT (Rs)
To Opening Balances	R1	6,114,599	By Academic Expenses	P1	1,673,354
To Academic Receipts	R2	4,532,373	" Salary	P2	55,301,168
" Salary Grant	R3	55,301,168	" Administrative & General Expenses	P3	760,100
" Other Income	R4	876,491	" Other Expenses	P4	786,396
To Fund Transfer(Credit)	R5	14,476	By Fund Transfer(Debit)	P5	
" Other Grants	R6	14,476	By Capital Expenditure	P6	344,673
To Endowment Fund(Credit)	R7	191,404	By Endowment Fund(Debit)	P7	191,404
" Advances/ Deposits Received	R8	119,355	" Advances/ Deposits Given	P8	90,735
" Loans / OD	R9		" Loans / OD repaid	P9	
To Scholarship	R10	1,299,238	By Scholarship Disbursement/ Refund	P10	1,262,800
" Salary Deduction	R11	15,163,824	" Salary Deductions Remittance	P11	15,138,375
" Other Deductions	R12	2,545	" Other Deductions Remittance	P12	2,545
TOTAL		83,615,473	By Closing Balance	P13	8,063,923
			TOTAL		83,615,473

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



Chartered Accountants

*(Signature)*

CA. Sharath  
(Partner)

Membership No: 214269

F.R.No: 011107 S

Date: 27 DEC 2016  
for D.V.S College of Arts and Science

*(Signature)*  
(Dr. Geetha)  
Principal

**PRINCIPAL**  
D.V.S. College of Arts & Science  
SHIMOGGA-577 201



**D.V.S COLLEGE OF ARTS AND SCIENCE, SHIVAMOGGA**  
**A UNIT OF DESHEEYA VIDYA SHAALA SAMITHI ® SHIVAMOGGA**  
**COLLEGE ACCOUNT**  
**SCHEDULES TO RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31.3.2016**

**SCH-R 1: Opening Balances**

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	Cash in Hand		32,31
2	Bank Balances		
a	College A/c-Indian Bank-A/c No:518775368		2,258,31
b	Government A/c		
c	Non Government A/c		
d	Management A/c		
e	Scholarship A/c- Indian Bank- A/c No:518774954		219,31
f	Other A/c (Specify)		3,604,46
	Joint A/c- Indian Bank A/c No:518774284	3,025,161	
	Exam A/c- SBM Bank A/c No:64009604123	3,349	
	Salary A/c-SBM Bank A/c No:64124658714	8,504	
	UGC A/c-Canara Bank A/c No:0521101047898	566,681	
	Postal Stamps	768	
	<b>TOTAL</b>		<b>6,114,59</b>

**SCH-R 2: Academic Receipts**

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	Academic Receipts		
a	Tuition Fee		1,292,35
	College Account	646,178	
	Joint Account	646,178	
b	Admission Fee(Joint A/c)		20,29
c	Application Fee		
d	College Development Fee		420,90
e	Test Fee		34,95
f	Laboratory		214,72
	College Account	107,361	
	Joint Account	107,361	
g	Library Fee		65,24
h	Drawings/ Art/ Craft		
i	Sports Fee		91,454
j	SWF/TWF/Flag		82,550
k	Reading Room Fee		62,82
l	ADM Application Fee		17,475
m	Others (Specify)		
2	Other Fee		502,998
a	ID/ Marks card	14,600	
b	Medical Fee	24,465	
c	Transfer Certificate	17,572	
d	Fine/ Miscellaneous Fee		
e	Certificate Fee	13,980	
f	Magzine Fee	104,850	
g	NSS Fee	46,600	
h	Re-Imbursement Fee	222,681	
i	Red Cross Fee	58,250	
3	University Fee		1,140,538
a	ADM Fee	734,192	
b	Fine	28,200	
c	Affiliation Fee	378,146	
4	Fee receivables (2014-15)		586,066
	<b>TOTAL</b>		<b>4,532,373</b>



SCH-R 3: Salary Grant

SL No	Particulars	Amount(Rs)	Amount(Rs)
	Salary Grant(Joint A/c)		42,870,410
Add	DA Arrears		2,441,441
"	Encashment of earned leaves		3,232,988
	College Account	2,781,584	
	Joint Account	451,404	
"	Salary Arrears(Joint A/c)		6,756,329
	TOTAL		55,301,168

SCH-R 4: Other Income

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	Remuneration/ Honarium received		
2	Interest on Fixed Deposits		
3	Interest on Savings Deposits		290,652
a	College A/c-Indian Bank-A/c No:518775368	114,705	
b	Scholarship A/c- Indian Bank- A/c No:518774954	12,895	
c	Joint A/c- Indian Bank A/c No:518774284	130,678	
d	Exam A/c- SBM Bank A/c No:64009604123	805	
e	Salary A/c-SBM Bank A/c No:64124658714	9,215	
f	UGC A/c-Canara Bank A/c No:0521101047898	22,354	
4	Donation Received		
5	Sale of old papers/ Magazines/ Scraps		
6	Profit on sale/ disposal of asset		
7	GLIC Claim Matured		
8	Fund Transfer ( Credit )		
9	Others (Specify)		585,839
a	Miscellaneous Receipts	93,682	
b	Extra curricular activities	29,246	
c	Other receipts	25,046	
d	Seminar(UGC)	35,000	
e	Electricity bill amount received from canteen	5,000	
f	Additional seat Fee	2,904	
g	University Exam Contingency	15,351	
h	University Exam remuneration	153,811	
i	Excess Salary Recoverd from PHD Lecturer(Joint A/c)	197,000	
j	Admission Fee transfer from college A/c to Joint A/c	20,299	
k	Postal Stamp Receipts	8,500	
	TOTAL		876,491

SCH-R 5: Fund Transfer from Management

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	Fund received from Management		
2	Others (Specify)		
	TOTAL		



## SCH-R 6: Other Grants (other than salary grant)

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	Grant from UGC (Revenue)		14,476
2	others		
	TOTAL		14,476

## SCH-R 7: Endowment Fund (Credit)

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	Endowment Fund(Annexure 2)		191,404
2	Others (Specify)		
	TOTAL		191,404

## SCH-R 8: Advances/ Deposits Received (Credit)

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	Festival Advance		
2	Salary Advance		
3	Refundable Deposit ( Students )		
4	Others (Specify)		119,355
a	Physics Department Advance	7,000	
b	Chemistry Department Advance	20,000	
c	Zoology Department Advance	11,000	
d	Botany Department Advance	20,000	
e	Electronic Department Advance	6,000	
f	NSS Advance	20,000	
g	Sports Advance	10,355	
h	Research Project Advance	25,000	
	TOTAL		119,355

## SCH-R 9: Loans/ OD (Credit)

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	Bank Loan (Secured/ Unsecured)		
2	Others		
	TOTAL		

## SCH-R 10: Scholarship Received (Credit)

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	SC/ ST Scholarship		476,255
2	BCM Scholarship		
3	Municipality Corporation Scholarship		148,000
4	Others		674,983
a	CV Raman Scholarship	390,000	
b	Scholarship to Physically challenged students	16,000	
c	Sanchi Honnamma Scholarship	26,000	
d	Scholarship to poor students	21,000	
e	Scholarship from Endowment Interest	54,585	
f	Minority scholarship	10,000	
g	Scholarship Fee compensation	157,398	
	TOTAL		1,299,238



## SCH-R 11: Salary Deductions ( Credit )

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	LIC		2,447,887
2	GLIC		178,334
3	Income Tax		7,478,037
4	Professional Tax		105,550
5	ESIC		
6	Provident Fund		
7	Recurring Deposits		
8	Others (Specify)		4,954,016
a	ASS NSS	1,313,360	
b	Family Benefit Fund	5,260	
c	Indian Bank	816,588	
d	DCC Bank	58,000	
e	DCC Bank Machenalli Shivamogga	10,000	
g	DVS College Naukarara kshema nidhi	1,697,618	
h	DVS College Adhyapakara kalyana nidhi	856,190	
i	Excess salary Deduction Recovery	197,000	
	TOTAL		15,163,824

## SCH-R 12: Other Deductions ( Credit )

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	TDS Deducted other than Employees salary deductions		2,545
2	Others (Specify)		
	TOTAL		2,545

## SCH-P 1 :Academic Expenses

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	Fee Remittance to University		1,114,153
	University ADM Fee	734,192	
	Affiliation Fee	379,961	
2	Other Academic Expenses		
a	Lab Expenses		
b	Seminar/ Workshop		
c	Payment to Visiting Faculty		
d	Examination Expenses/ Test Expenses		19,793
e	SWF/TWF/Flag		82,550
f	Reading Room Expenses (News papers/ Magazines)		94,500
g	Affiliation Charges		
h	Sports		
i	Others (Specify)		362,358
	Fine	27,700	
	College Development Fee	145,200	
	Admission Fee(Joint A/c)	20,299	
	Identity Card	14,160	
	Certificate Fee	900	
	Library Fee	12,550	
	Medical expenses	17,850	
	Reimbursement Fee	85,373	
	ADM Application Fee	6,700	
	Red Crosss/Scouts	31,626	
3	Fee Refund		
	TOTAL		1,673,354



## SCH-P: 2 Salary

SL No	Particulars	Amount(Rs)	Amount(Rs)
	Salary ( Net )		
ADD	Salary Arrears		40,137,344
"	Salary Deductions		
a	LIC		15,163,824
b	GLIC	2,447,887	
c	Income Tax	178,334	
d	Professional Tax	7,478,037	
e	ESIC	105,550	
f	Provident Fund		
g	Recurring Deposits		
h	Others (Specify)		
	ASS NSS		
	Family Benefit Fund	1,313,360	
	Indian Bank	5,260	
	DCC Bank	816,588	
	DCC Bank Machenalli Shivamogga	58,000	
	DVS College Naukarara kshema nidhi	10,000	
	DVS College Adhyapakara kalyana nidhi	1,697,618	
	Excess salary Deduction Recovery	856,190	
	TOTAL	197,000	
			55,301,168

## SCH-P 3: Administrative &amp; General Expenses

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	Audit Fees & Professional Charges		
2	Bank Charges		1,000
3	Contingencies		4,425
4	Employer share of ESIC/ PF		
5	Postage		
6	Printing		8,500
7	Stationary		15,340
8	Refreshments		32,760
9	Electricity & Water charges		
10	Insurance		177,249
11	Telephone & Internet Charges		
12	Travelling & Conveyance		8,375
13	Advertisement & Publicity		2,850
14	Magazines & Journals		11,800
a	College A/c		75,801
b	UGC A/c	74,101	
15	Repairs and Maintenance	1,700	
a	College A/c		408,458
b	UGC A/c	322,908	
16	Others (Specify)	85,550	
a	Xerox charges		13,542
b	Annual Maintenance contract	302	
	TOTAL	13,240	
			760,100



## SCH-P 4: Other Expenses

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	GLIC Claim paid		
2	Remuneration(UGC)		31,405
3	Interest on loans		
4	Department Contingencies:		233,834
a	Chemistry	52,061	
b	Glasswares	114,433	
c	Physics	7,000	
d	Chemistry	22,344	
e	Botany	20,000	
f	Zoology	11,000	
g	Electronics	6,996	
5	Others (specify)		521,157
a	Computer peripherals	1,350	
b	Other Expenses	61,327	
c	Office consumables	1,620	
d	Sports expenses	23,348	
e	Extra curricular activities Expenses	46,764	
f	Painting	3,000	
g	Professional Tax(College A/c)	2,500	
h	Labour charges	35,120	
i	Research Project Grant Expenses(UGC A/c)	94,850	
j	Seminar Expenses(UGC A/c)	35,000	
k	Additional Grants(UGC A/c)	38,057	
l	University Exam Contingency	15,351	
m	University Exam Remuneration	153,811	
n	Postal stamp Expenses	9,059	
	TOTAL		786,396

## SCH-P 5: Fund Transfer(Debit)

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	Fund Transfer to Management		
2	Others (Specify)		
189	TOTAL		

## SCH-P 6: Capital Expenditure

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	Land		
2	Building		
3	Work- in- progress		
4	Furniture and Fixtures		69,817
5	Plant & Machinery		
6	Library Books		19,134
a	College A/c	5,550	
b	UGC A/c	13,584	
7	Computers / Peripherals		112,088
8	Sports Materials		60,171
a	College A/c	56,792	
b	UGC A/c(Sports Gym)	3,379	
9	Lab Equipments		83,463
10	Intangible Assets		
11	Others (specify)		
	TOTAL		344,673



## SCH-P 7: Endowment Fund(Debit)

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	Endowment Deposit (Annexure 1)		191,404
2	Others (specify)		
	TOTAL		191,404

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## SCH-P 8: Advances/ Deposits ( Debit)

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	Festival Advance		
2	Salary Advance		
3	Others (Specify)		90,735
a	Physics Department Advance	7,000	
b	Chemistry Department Advance	15,000	
c	Zoology Department Advance	11,000	
d	Botany Department Advance	20,000	
e	Electronic Department Advance	6,000	
f	NSS Advance	20,000	
g	Sports Advance	10,355	
h	Electricity Deposit	1,380	
	TOTAL		90,735

## SCH-P 9: Loans / OD Repaid ( Debit )

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	Bank Loan Repaid		
2	Others		
	TOTAL		

## SCH-P 10: Scholarship Disbursement/ Refund (Debit)

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	SC/ ST Scholarship		459,444
2	BCM Scholarship		
3	Municipality Corporation Scholarship		148,000
4	Others		655,356
a	CV Raman Scholarship	390,000	
b	Scholarship to Physically challenged students	16,000	
c	Sanchi Honnamma Scholarship	26,000	
d	Scholarship to poor students	21,000	
e	Scholarship from Endowment Interest	54,585	
f	Minority scholarship	10,000	
g	Scholarship Fee compensation	137,771	
2	Undistributed Scholarship remitted to Govt/ Department (specify)		
	TOTAL		1,262,800



## SCH-P 11: Salary Deductions Remittance ( Debit )

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	LIC		2,448,012
2	GLIC		152,760
3	Income Tax		7,478,037
4	Professional Tax		105,550
5	ESIC		
6	Provident Fund		
7	Recurring Deposits		
8	Others (Specify)		4,954,016
	ASS NSS	1,313,360	
	Family Benefit Fund	5,260	
	Indian Bank	816,588	
	DCC Bank	58,000	
	DCC Bank Machenalli Shivamogga	10,000	
	DVS College Naukarara kshema nidhi	1,697,618	
	DVS College Adhyapakara kalyana nidhi	856,190	
	Excess Payment Recovery	197,000	
	TOTAL		15,138,375

## SCH-P 12: Other Deduction Remittance ( Debit )

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	TDS Deducted other than Employees salary deductions		2,545
2	Others (Specify)		
	TOTAL		2,545

## SCH-P 13: Closing Balances

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	Cash in Hand		423
2	Bank Balances		
a	College A/c-Indian Bank-A/c No:518775368		2,978,733
b	Government A/c		
c	Non Government A/c		
d	Management A/c		
e	Scholarship A/c- Indian Bank- A/c No:518774954		266,869
f	Other A/c (Specify)		4,817,898
	Joint A/c- Indian Bank A/c No:518774284	4,432,601	
	Exam A/c- SBM Bank A/c No:64009604123	7,999	
	Salary A/c-SBM Bank A/c No:64124658714	17,149	
	UGC A/c-Canara Bank A/c No:0521101047898	359,940	
	Postal Stamps	209	
	TOTAL		8,063,923

Date: 27 DEC 2016  
for D.V.S College of Arts and Science

Dr. Geetha  
(Principal)

PRINCIPAL

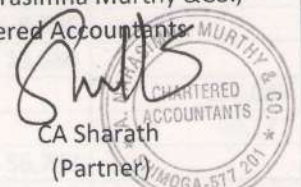
D.V.S. College of Arts & Science  
SHIMOGA-577 201

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

CA Sharath  
(Partner)

Membership No.: 214269

F.R NO.: 011107 S





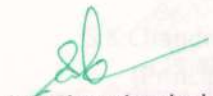
**D.V.S COLLEGE OF ARTS AND SCIENCE, SHIVAMOGGA  
UNIT OF DESHEEYA VIDYA SHAALA SAMITHI®, SHIVAMOGGA**

**COLLEGE ACCOUNT**

**BALANCE SHEET AS ON 31.3.2017**

SOURCES OF FUNDS	SCH	CY (Amt in Rs.)	PY (Amt in Rs.)
CAPITAL FUND	A	1,91,46,949	1,92,53,744
Endowment Deposit	Annexure-1	1,96,405	1,91,404
CURRENT LIABILITIES & PROVISIONS			
Current Liabilities	B	5,87,389	3,94,382
<b>TOTAL</b>		<b>1,99,30,742</b>	<b>1,98,39,530</b>
<b>APPLICATION OF FUNDS</b>			
FIXED ASSETS			
Fixed Assets	C	28,41,285	31,09,094
Endowment Deposit	Annexure-2	1,96,405	1,91,404
RECEIVABLES			
Advances / Deposits Receivable	D	52,050	60,110
CURRENT ASSETS	E	1,68,41,001	1,64,78,922
<b>TOTAL</b>		<b>1,99,30,742</b>	<b>1,98,39,530</b>
NOTES TO ACCOUNTS	F		

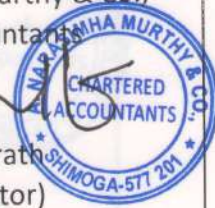
Date: **10 OCT 2017**  
for D.V.S College of Arts and Science

  
S.K.Chandrashekar  
(Principal)  
**D.V.S. College of Arts & Science**  
**SHIMOGA - 577 201**

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

  
CA. Sharath  
(Proprietor)

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





**D.V.S COLLEGE OF ARTS AND SCIENCE, SHIVAMOGGA  
UNIT OF DESHEEYA VIDYA SHAALA SAMITHI®, SHIVAMOGGA**

**COLLEGE ACCOUNT  
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.3.2017**

2

PARTICULARS	Sch.Ref.	CY(Amt. in Rs.)	PY(Amt. in Rs.)
<b>INCOME</b>			
Academic Receipts	1	46,37,409	39,96,038
Salary Grant	3	5,75,69,652	5,53,01,168
Other Grants ( Revenue )	3	90,000	14,476
Other Receipts	6	4,73,151	8,76,491
Fund Transfer (credit)	8	1,93,093	
<b>TOTAL ( A )</b>		<b>6,29,63,305</b>	<b>6,01,88,173</b>
<b>EXPENDITURE</b>			
Academic Expenses	2	19,19,712	15,87,981
Salary	4	5,75,69,788	5,53,01,168
Administrative & General Expenses	15	10,44,784	7,60,100
Other Payments	7	18,61,132	7,86,396
Fund Transfer ( Debit )	9	30,780	
Depreciation	C	6,35,904	7,17,138
<b>TOTAL ( B )</b>		<b>6,30,62,100</b>	<b>5,91,52,783</b>
Balance being Excess of Expenditure over income (B-A)		98,795	10,35,390


Date: **10 OCT 2017**

for D.V.S College of Arts and Science

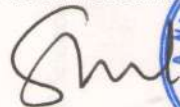
As per our report of even date annexed

for A. Narasimha Murthy & Co.

Chartered Accountants

  
S.K.Chandrashekar  
(Principal)

D.V.S. College of Arts & Science  
SHIMOGA - 577 201



CA. Sharath  
(Proprietor)

Membership No: 214269

F.R.No: 011107 S





COLLEGE ACCOUNT

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31.3.2017

3

RECEIPTS		SCH	AMOUNT (Rs)	PAYMENTS		SCH	AMOUNT (Rs)
To Academic Receipts	1	54,15,224	By Academic Expenses	2	24,52,709		
" Salary Grant	3	5,75,69,652	" Salary	4	5,75,69,788		
" Scholarship	3	10,16,289	" Scholarship Disbursement/ Refund	14	10,83,544		
" Other Grants	3	90,000	" Administrative & General Expenses	15	10,44,784		
" Other Receipts	6	10,69,369	" Other Payments	7	23,88,645		
To Fund transfer ( Credit )	8	1,93,093	By Fund Transfer ( Debit )	9	30,780		
To Endowment Fund (Credit)	10	5,001	By Endowment Deposit (Debit)	11	5,000		
" Advances/ Deposits Recovered	12	3,10,953	" Advances/ Deposits Given	13	2,01,280		
			" Capital Expenditure	16	3,68,096		
To Deductions (Credit)	5	1,50,59,572	By Deductions (Debit)	5	1,50,59,572		
To Opening Balances	17	80,63,923	By Closing Balance	18	85,88,876		
TOTAL		8,87,93,075	TOTAL		8,87,93,075		

Date:

10 OCT 2017

for D.V.S College of Arts and Science

As per our report of even date annexed

for A. Narasimha Murthy & Co.,

Chartered Accountants

CA. Sharath  
(Proprietor)



Membership No: 214269

F.R.No: 011107 S

S.K Chandrashekar  
(Principal)  
D.V.S. College of Arts & Science  
SHIMOGGA - 577 201



D.V.S COLLEGE OF ARTS AND SCIENCE, SHIVAMOGGA  
UNIT OF DESHEEYA VIDYA SHAALA SAMITHI®, SHIVAMOGGA

COLLEGE ACCOUNT

SCHEDULES TO BALANCE SHEET AS ON 31.3.2017

H

SCH A: Capital Fund

SL NO	Particulars	Amount	Amount
	Opening Balance		1,92,53,744
	Less: Excess of Expenditure over Income	98,795	
	Municipal Scholarship (2015-16)	8,000	1,06,795
	TOTAL		1,91,46,949

SCH B: Current Liabilities

SL NO	Particulars	Op.Bal	Received	Paid	Cl.Bal
1	Total Scholarship Payable	1,93,534			
	Add: Municipal Scholarship (2015-16)	8,000			
		2,01,534	10,16,289	10,83,544	1,34,279
2	Other Current Liabilities				
a	Exam Remuneration	-	2,55,180	2,19,975	35,205
b	TDS Payable	-	2,959	2,959	-
c	University exam fee	960			960
d	Re-imburement fee	1,60,400	6,14,941	5,32,997	2,42,344
e	E.M.D	13,914	38,826	5,326	47,414
f	GLIC	25,574	3,02,212	3,02,212	25,574
g	Salary deduction other than LIC & GLIC	-	1,50,59,572	1,50,59,572	-
3	Payables:				
	Ganesh graphics				11,350
	Navyashree Catering				12,763
	Sports meet expenditure				77,500
	TOTAL	6,03,916	1,72,89,979	1,72,06,585	5,87,389



## SCH D: Advances / Deposits Receivable

SL NO	Particulars	Op.Bal	Received	Paid	Cl.Bal
1	Festival Advance				
2	Salary Advance			1,940	33,150
3	MESCOM Deposit	31,210			
	Electric Deposit				
4	Telephone Deposit				
5	UGC A/c Advances	20,000	20,000		
a	Research Project				
6	Departmental Advance		24,000	29,000	5,000
a	Physics Department Advance		10,000	15,000	5,000
b	Chemistry Department Advance		15,000	15,000	-
c	Zoology Department Advance		8,000	8,000	-
d	Botany Department Advance		13,000	13,000	-
e	Electronics Department Advance		25,000	25,000	-
f	NSS Advance		94,340	94,340	-
g	Sports Advance				-
7	Others ( Specify )	8,900	-	-	8,900
a	LPG Gas Deposit				
	<b>TOTAL</b>	<b>60,110</b>	<b>2,09,340</b>	<b>2,01,280</b>	<b>52,050</b>



## SCH E: Current Assets

SL NO	Particulars	Amount	Amount
1	Sundry Debtors		-
2	Cash and Bank Balances:		
a	Cash in Hand		14,917
b	College A/c-Indian Bank-A/c No:518775368	40,33,122	
c	Government A/c		
d	Non-Government A/c		
e	Scholarship A/c- Indian Bank- A/c No:518774954	2,14,355	
f	Other A/c (Specify)		
	Joint A/c- Indian Bank A/c No:518774284	39,97,876	
	Exam A/c- SBM Bank A/c No:64009604123	29,536	
	Salary A/c-SBM Bank A/c No:64124658714	30,882	
	UGC A/c-Canara Bank A/c No:0521101047898	2,66,632	
	Postal Stamps	1,556	85,73,959
3	Others(Specify)		
	Receivables:		
a	Fee compensation receivable from Government		81,44,650
b	Fee Receivables(2015-16)		
	Opening Balance	2,70,224	
	Less: Fee received during the year 2016-17	2,70,224	-
c	Fee receivables(2016-17)		1,07,350
d	LIC (Excess Salary Deduction paid)		125
	<b>TOTAL</b>		<b>1,68,41,001</b>



D.V'S COLLEGE OF ARTS AND SCIENCE, SHIVAMOGGA  
 DESHEEVA VIDYA SHALA®, SHIVAMOGGA  
 COLLEGE ACCOUNT  
 SCHEDULES TO BALANCE SHEET AS ON 31.03.2017

SCH C - Fixed Assets. - A (College)

Sl.No	NAME OF THE ASSET	GROSS BLOCK				DEPRECIATION BLOCK				W.D.V		RATE OF
		AS ON 01.04.2016	ADDITIONS Befr Sept	ADDITIONS Aftt Sept	AS ON 31.03.2017	UPTO 01.04.2016	Dep For the year	UPTO 31.03.2017	as on 01.04.2016	as on 31.03.2017	DEPN. %	
1	Building	19,71,398	1,75,062	32,532	21,78,992	17,59,132	40,359,40	17,99,491	2,12,266	3,79,501	10	
2	Furniture & Fixture	16,32,050	70,388	15,588	17,02,438	12,70,354	61,233	13,31,647	3,61,693	3,70,791	15	
3	Library Books & Journals	12,62,823		74,526	12,78,411	11,06,231	32,098	11,38,329	1,56,592	1,40,082	20	
4	Lab Equipments	18,24,556			18,99,082	16,73,891	33,859	17,07,750	1,50,665	1,91,332	20	
5	Computers	3,44,656			3,44,656	2,44,713	24,966	2,69,699	99,943	74,957	25	
6	Water Cooler	77,680			77,680	57,454	4,045	61,499	20,226	16,181	20	
7	Fax Machine	9,000			9,000	8,153	127	8,280	847	720	15	
8	E.P.A.B.X Machine	33,795			33,795	30,613	477	31,090	3,182	2,705	15	
9	Sports Materials	56,792			56,792	5,679	10,223	15,902	51,113	40,890	20	
	<b>Total</b>	<b>72,12,750</b>	<b>2,45,450</b>	<b>1,22,646</b>	<b>75,80,846</b>	<b>61,56,220</b>	<b>2,07,467</b>	<b>63,63,687</b>	<b>10,56,527</b>	<b>12,17,159</b>		

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

Sl.No	NAME OF THE ASSET	GROSS BLOCK				DEPRECIATION BLOCK				W.D.V		RATE OF
		AS ON 01.04.2016	ADDITIONS Befr Sept	ADDITIONS Aftt Sept	AS ON 31.03.2017	UPTO 01.04.2016	Dep For the year	UPTO 31.03.2017	as on 01.04.2016	as on 31.03.2017	DEPN. %	
1	Building	11,61,033			11,61,033	10,68,918	9,212	10,78,130	92,115	82,904	10	
2	Furniture & Fixture	53,636			53,636	35,123	2,777	37,900	18,513	15,736	15	
3	Library Books & Journals	13,11,673			13,11,673	10,47,420	52,851	11,00,271	2,64,253	2,11,402	20	
4	Lab Equipments	36,52,290			36,52,290	27,43,736	1,81,711	29,25,447	9,08,554	7,26,843	20	
5	Computers	16,89,697			16,89,697	11,28,469	1,40,307	12,68,776	5,61,228	4,20,921	25	
6	Water Cooler	46,482			46,482	38,684	1,560	40,244	7,798	6,238	20	
7	Xerox machine	67,550			67,550	56,217	2,267	58,484	11,333	9,066	20	
8	Sports gym	5,07,482			5,07,482	3,18,713	37,754	3,56,467	1,88,769	1,51,015	20	
	<b>Total</b>	<b>84,89,843</b>	<b>-</b>	<b>-</b>	<b>84,89,843</b>	<b>64,37,280</b>	<b>4,28,437</b>	<b>68,65,717</b>	<b>20,52,563</b>	<b>16,24,126</b>		
	<b>GRAND TOTAL (A+B)</b>	<b>1,57,02,593</b>	<b>2,45,450</b>	<b>1,22,646</b>	<b>1,60,70,689</b>	<b>1,25,93,500</b>	<b>6,35,904</b>	<b>1,32,29,404</b>	<b>31,09,090</b>	<b>28,41,285</b>		



**D.V.S COLLEGE OF ARTS AND SCIENCE, SHIVAMOGGA**  
**A UNIT OF DESHEEYA VIDYA SAMITHI ® , SHIVAMOGGA**  
**COLLEGE ACCOUNT**

8

**ANNEXURE 1: DETAILS FOR ENDOWMENT FUND RECEIVED**

Sl. No.	Name of the Donor	Opening Balance	Current year Additions	Current year Deletions(Trns. To scholarship A/c)	Closing Balance
1	Hombuja Jain Mutt, Hombuja	42,500	-	-	42,500
2	Sri.S.Dasharathu, Shivamogga	3,000	-	-	3,000
3	Sri.Rangaraju, Shivamogga	1,500	-	-	1,500
4	Smt.Ramani Iyengar, Shivamogga	2,000	-	-	2,000
5	Sri.Madan Gaonkar	1,000	-	-	1,000
6	Sri.Srinivasan H, Shivamogga	10,001	-	-	10,001
7	Sri.N.Sathyamurthy, Shivamogga	5,000	-	-	5,000
8	Sri.M.D.Gopalakrishna, Shivamogga	5,000	-	-	5,000
9	Hombuja Jain Mutt,Hombuja	7,500	-	-	7,500
10	Sri.Kantesha Murthy, Shivamogga	5,000	-	-	5,000
11	Sri.Rangaraju, Shivamogga	1,000	-	-	1,000
12	Sri.C.S.Nanjundian,Shivamogga	5,555	-	-	5,555
13	Sri.H.R.S.Shastry, Shivamogga	5,000	-	-	5,000
14	Smt.S.Vedamma, Shivamogga	3,000	-	-	3,000
15	Sri.Shivaramakrishna Sastry	20,000	-	-	20,000
16	Sri.S.V.Chamu	2,348	-	-	2,348
17	Smt.Radha Nadig, Shivamogga	20,000	-	-	20,000
18	Sri.M.S.Nagaraj Rao, Shivamogga	16,000	-	-	16,000
19	Sri.B.N.Sunanda, Shivamogga	5,000	-	-	5,000
20	Sri.Karthik	5,000	-	-	5,000
21	Sri.Manjunath Kini	20,000	-	-	20,000
22	Sri.Girish Bangalore	6,000	-	-	6,000
23	Sri. Shrinivasa H	-	5,001	-	5,001
<b>TOTAL</b>		<b>1,91,404</b>	<b>5,001</b>	<b>-</b>	<b>1,96,405</b>



D.V.S COLLEGE OF ARTS AND SCIENCE, SHIVAMOGGA  
 A UNIT OF DESHEEVA VIDYA SAMITHI ®, SHIVAMOGGA  
 COLLEGE ACCOUNT

ANNEXURE 2: DETAILS FOR ENDOWMENT FUND

S.L.N o.	Name of the Donor	Date of Investment	Maturity Date	Certificate Number	Rate of Interest %	Opening Balance	Current year Additions	Maturity during the year	Re- investmen t	Closing Balance
1	Karnataka Bank Ltd.,/2	25.03.2016	25.03.2017	740602	7.75	1,03,404	-			1,03,40
2	Karnataka Bank Ltd.,/3					-	5,001			5,00
3	Karnataka Bank Ltd.,/2	30.03.2016	30.03.2017	740697	7.75	88,000				88,00
	<b>TOTAL</b>					1,91,404	5,001	-	-	1,96,40



**D.V.S COLLEGE OF ARTS AND SCIENCE, SHIVAMOGGA**  
**A UNIT OF DESHEEYA VIDYA SAMITHI ®, SHIVAMOGGA**  
**COLLEGE ACCOUNT**

**SCHEDULES TO INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.3.2017**

10

PARTICULAR	Amount(Rs)	Amount(Rs)
<u>Academic Receipts- Sch 1</u>		
Total as per RP	54,15,224	
Less: Re-imburement Fee	6,14,941	
Less: Fee receivables	2,70,224	
		45,30,059
Add: Fee collected from Outgoing students		
Add: Current year receivables		1,07,350
Total of Academic receipts(Sch I&E-1)		46,37,409
<u>Academic Expenses-Sch 2</u>		
Total as per RP	24,52,709	
Less: Re-imburement Fee	5,32,997	
Total of Academic Expenses (Sch I&E-2)		19,19,712
<u>Other Receipts - Sch 6</u>		
Total as per RP	10,69,369	
less: Exam Remuneration received	2,55,180	
EMD received	38,826	
GLIC Claim matured	3,02,212	
		4,73,151
<u>Other Payments - Sch 7</u>		
Total as per RP	23,88,645	
less: Exam Remuneration paid	2,19,975	
EMD Payment	5,326	
GLIC Claim paid	3,02,212	
		18,61,132

**D.V.S COLLEGE OF ARTS AND SCIENCE, SHIVAMOGGA**  
**UNIT OF DESHEEYA VIDYA SHAALA SAMITHI®, SHIVAMOGGA**

**COLLEGE ACCOUNT**

**SCHEDULES TO RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31.3.2017**

**SCH 1: Academic Receipts**

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	Academic Receipts		
a	Tution Fee		
I	College Account	8,82,437	
II	Joint Account	8,82,437	
b	Admission Fee(Joint A/c)	23,200	
c	Application Fee	26,680	
d	College Development Fee	2,72,400	
e	Test Fee	34,800	
f	Laboratory		
I	College Account	1,41,732	
II	Joint Account	1,41,732	
g	Library Fee	86,980	
i	Sports Fee	3,67,374	
j	SWF/TWF/Flag	82,080	
k	Reading Room Fee	77,025	
			30,18,877
2	Other Fee		
a	ID Card Fee	15,750	
b	Medical Fee	26,680	
c	Transfer Certificate	16,970	
d	Miscellaneous Fee	89,706	
e	Certificate Fee	15,080	
f	Magzine Fee	1,16,000	
h	Re-Imbursement Fee	6,14,941	
i	Red Cross Fee	1,16,000	
	NSS/ Student/Teachers Safety Insurance	90,480	11,01,607
3	University Fee		
a	Admission Fee	12,55,040	
b	Fine	39,700	12,94,740
	<b>TOTAL</b>		<b>54,15,224</b>



SCH 2 :Academic Expenses

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	Fee Remittance to University/ Government		
	University Admission Fee	12,55,040	
	Board Examination Fee	40,200	
	SWF / TWF / Flag	81,940	
	Affiliation Fee	1,41,793	
	Others (specify)		15,18,973
2	Other Academic Expenses		
f	Reading Room Expenses (News papers/ Magazines)	15,400	
g	Affiliation Charges	11,000	
h	Sports expenditure	3,24,157	
i	Scouts Guides	388	
j	Red Cross	2,744	
k	Test Fee	32,300	
l	ID Card	14,400	
m	Medical	350	4,00,739
3	Re-imburement Fee		5,32,997
	TOTAL		24,52,709

SCH 3: Grants

SL No	Particulars	Amount(Rs)	Amount(Rs)
A	Salary grant received		4,26,94,294
1	Salary grant received		6,57,030
2	(+) DA Arrears		
3	" Surrender Leave	5,96,502	
	Surrender Leave (joint a/c)	2,00,287	7,96,789
4	" Salary Arrears	1,19,85,862	
	Salary Arrears (joint a/c)	14,35,677	1,34,21,539
			5,75,69,652

## SCH 4 Salary Paid

SL No	Particulars	Amount(Rs)	Amount(Rs)
	Salary ( Net )	2,76,34,722	
"	Salary Deductions		
	LIC	21,23,717	
	Group Insurance	79,200	
	Income Tax	86,73,788	
	Professional Tax	98,200	
	FBF	4,910	
	ASS NSS	13,45,828	
	Indian Bank	8,64,378	
	DCC Bank	20,000	
	DVS College Naukarara kshema nidhi	12,19,796	
	DVS College Adhyapakara kalyana nidhi	6,29,755	4,26,94,294
ADD	Salary Arrears		1,34,21,539
"	DA Arrears		6,57,030
"	Surrender Leave		7,96,789
	Excess paid to Dr. N S Bapat		136
	TOTAL		5,75,69,788

## SCH 5: Deductions (credit)

SL No	Particulars	Credit	Debit
<b>A</b>	<b>Salary Deductions</b>		
1	LIC	21,23,717	21,23,717
2	Group Insurance	79,200	79,200
3	Income Tax	86,73,788	86,73,788
4	Professional Tax	98,200	98,200
	FBF	4,910	4,910
	ASS NSS	13,45,828	13,45,828
	Indian Bank	8,64,378	8,64,378
	DCC Bank	20,000	20,000
	DVS College Naukarara kshema nidhi	12,19,796	12,19,796
	DVS College Adhyapakara kalyana nidhi	6,29,755	6,29,755
		1,50,59,572	1,50,59,572
<b>B</b>	<b>Other Deductions</b>		
1	TDS Deducted other than Employees salary deductions	2,959	2,959
	TOTAL	1,50,62,531	1,50,62,531



## SCH 6: Other Receipts

SL No	Particulars	Amount(Rs)	Amount(Rs)
<b>A</b>	<b>Interest Receipts</b>		
1	Interest on Savings Deposits	1,45,812	
a	College A/c-Indian Bank-A/c No:518775368	15,440	
b	Scholarship A/c- Indian Bank- A/c No:518774954	1,63,226	
c	Joint A/c- Indian Bank A/c No:518774284	1,017	
d	Exam A/c- SBM Bank A/c No:64009604123	15,748	
e	Salary A/c-SBM Bank A/c No:64124658714	13,861	3,55,104
f	UGC A/c-Canara Bank A/c No:0521101047898		
<b>B</b>	<b>Miscellaneous Receipts</b>	34,433	
1	Extra Curricular Activities receipts	38,826	
2	E M D	8,938	82,197
3	Other Receipt		
<b>C</b>	<b>Contra Receipts:</b>	3,02,212	
1	GLIC Claim Matured	2,55,180	
2	University Exam Remuneration	53,448	
	University Exam Contingency		
3	Fund Transfer ( Credit )	21,228	
	Admission Fee (Joint A/c)		6,32,068
4	Others (Specify)		
	<b>TOTAL</b>		10,69,369

## SCH 7: Other Payments

SL No	Particulars	Amount(Rs)	Amount(Rs)
<b>A</b>	<b>Miscellaneous Payments</b>	80,410	
	Extra Curricular Activity Expenditure	10,408	90,818
	Miscellaneous Expenses		
<b>B</b>	<b>Contra Payments</b>	3,02,212	
1	GLIC Claim paid	2,19,975	
	University Exam Remuneration	53,448	
	University Exam Contingency		
3	Fund Transfer ( Debit )	21,228	
	Admission Fee (College A/c)		
	Transfer to college A/c:	14,35,677	
	Salary Arrears	2,00,287	
	Surrender Leave	65,000	22,97,827
4	Research Project Grant Refund		
	<b>TOTAL</b>		23,88,645

## SCH 8: Fund transfer (credit)

Sl. No	Particulars	Amount(Rs)	Amount(Rs)
1	Fund received from Management		51,300
2	Amount received towards Affiliation Fee		1,41,793
	TOTAL		1,93,093

## SCH 9: Fund transfer (Debit)

Sl. No	Particulars	Amount(Rs)	Amount(Rs)
1	Fund transfer to Management		30,780
	TOTAL		30,780

## SCH 10: Endowment Fund (Credit)

Sl. No	Particulars	Amount(Rs)	Amount(Rs)
1	Endowment Deposit (Annexure 1)		5,001
	TOTAL		5,001

## SCH 11: Endowment Fund (Debit)

Sl. No	Particulars	Amount(Rs)	Amount(Rs)
1	Endowment Deposit (Annexure 2)		5,000
	TOTAL		5,000

## SCH 12: Advances/ Deposits Recovered (Credit)

Sl. No	Particulars	Amount(Rs)	Amount(Rs)
1	<b>Advances:</b>		
a	Physics Department Advance		
b	Chemistry Department Advance	24,000	
c	Zoology Department Advance	10,000	
d	Botany Department Advance	15,000	
e	Electronic Department Advance	8,000	
f	NSS Advance	13,000	
g	Sports Advance	25,000	
h	Research Project Advance	94,340	
		20,000	2,09,340
2	<b>payables:</b>		
	Ganesh graphics		
	Navyashree Catering	11,350	
	Sports meet expenditure	12,763	
	TOTAL	77,500	1,01,613
			3,10,953



## SCH 13: Advances/ Deposits ( Debit)

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	<b>Advances</b>	29,000	
a	Physics Department Advance	15,000	
b	Chemistry Department Advance	15,000	
c	Zoology Department Advance	8,000	
d	Botany Department Advance	13,000	
e	Electronic Department Advance	25,000	
f	NSS Advance	94,340	
g	Sports Advance		1,99,340
h	Research Project Advance		
2	<b>Deposits</b>		1,940
	Electric Deposit		2,01,280
	<b>TOTAL</b>		

## SCH 14: Scholarship Disbursement/ Refund (Debit)

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	SC/ ST Scholarship		7,44,264
2	Municipality Corporation Scholarship		10,000
3	<b>Others</b>	2,35,000	
a	CV Raman Scholarship	38,280	
b	Prathibha Puraskara	56,000	3,29,280
c	Sanchi Honnamma Scholarship		
d	Scholarship to poor students		
2	Undistributed Scholarship remitted to Govt/ Department (specify)		-
	<b>TOTAL</b>		10,83,544

## SCH 15: Administrative &amp; General Expenses

17

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	Audit Fees & Professional Charges		-
2	Bank Charges		1,872
3	Bank Commission		1,000
4	Professional Tax		2,500
5	Employer share of ESIC/ PF		-
6	Postage		7,653
7	Printing		35,270
8	Stationery		29,639
9	Refreshments		-
10	Electricity & Water charges		1,68,369
11	Student / Employees safety Insurance		72,878
12	Telephone Charges		16,511
13	Travelling & Conveyance		2,745
14	Advertisement & 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	
e	Botany	8,000	
f	Zoology	15,000	
g	Electronics	20,867	1,12,046
	UGC A/c:		
26	IQAC		2,320
	Equipment Repairs		74,849
	TOTAL		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



## SCH 17: Opening Balances

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	Cash in Hand		423
2	Cash in Hand as Instrument ( Cheques, DD )		
3	Bank Balances		29,78,733
a	College A/c-Indian Bank-A/c No:518775368		
b	Government A/c		
c	Non Government A/c		
d	Management A/c		
e	Scholarship A/c- Indian Bank- A/c No:518774954		2,66,869
f	Other A/c (Specify)		
	Joint A/c- Indian Bank A/c No:518774284	4432601	
	Exam A/c- SBM Bank A/c No:64009604123	7,999	
	Salary A/c-SBM Bank A/c No:64124658714	17,149	
	UGC A/c-Canara Bank A/c No:0521101047898	3,59,940	
	Postal Stamps	209	48,17,898
	TOTAL		80,63,923

## SCH 18: Closing Balances

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	Cash in Hand		14917
2	Cash in Hand as Instrument ( Cheques, DD )		
3	Bank Balances		
a	College A/c-Indian Bank-A/c No:518775368	40,33,122	
b	Government A/c		
c	Non Government A/c		
d	Management A/c		
e	Scholarship A/c- Indian Bank- A/c No:518774954	2,14,355	
f	Other A/c (Specify)		
	Joint A/c- Indian Bank A/c No:518774284	3997876	
	Exam A/c- SBM Bank A/c No:64009604123	29,536	
	Salary A/c-SBM Bank A/c No:64124658714	30,882	
	UGC A/c-Canara Bank A/c No:0521101047898	2,66,632	
	Postal Stamps	1,556	85,73,959
	TOTAL		85,88,876

Date: **10 OCT 2017**  
for D.V.S College of Arts and Science

S.K.Chandrashekar

(Principal)

**D.V.S. College of Arts & Science**  
**SHIMOGA - 577 201**

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

CA Sharath  
(Proprietor)

Membership No.: 214269

F.R NO.: 011107 S



**D.V.S COLLEGE OF ARTS AND SCIENCE, SHIVAMOGGA  
UNIT OF DESHEEYA VIDYA SHAALA SAMITHI®, SHIVAMOGGA**


**COLLEGE ACCOUNT**

**BALANCE SHEET AS ON 31.3.2018**


SOURCES OF FUNDS	SCH	CY (Amt in Rs.)	PY (Amt in Rs.)
CAPITAL FUND	A	1,73,35,953	1,91,46,949
Endowment Deposit	Annexture-1	2,06,405	1,96,405
CURRENT LIABILITIES & PROVISIONS			
Current Liabilities	B	2,38,485	5,87,389
<b>TOTAL</b>		<b>1,77,80,843</b>	<b>1,99,30,742</b>
<b>APPLICATION OF FUNDS</b>			
FIXED ASSETS			
Fixed Assets	C	27,97,484	28,41,285
Endowment Deposit	Annexture-2	1,18,405	1,96,405
RECEIVABLES			
Advances / Deposits Receivable	D	3,52,125	52,050
CURRENT ASSETS	E	1,45,12,829	1,68,41,001
<b>TOTAL</b>		<b>1,77,80,843</b>	<b>1,99,30,742</b>
NOTES TO ACCOUNTS	F		

Date: 29 SEP 2018  
for D.V.S College of Arts and Science

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

  
S.K.Chandrashekar  
(Principal)  
**PRINCIPAL**

D.V.S. College of Arts & Science  
SHIMOGA-577 201

  
CA. Sharath  
(Proprietor)

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



2


**D.V.S COLLEGE OF ARTS AND SCIENCE, SHIVAMOGGA**  
**UNIT OF DESHEEYA VIDYA SHAALA SAMITHI®, SHIVAMOGGA**

**COLLEGE ACCOUNT**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.3.2018**

PARTICULARS	Sch.Ref.	CY(Amt. in Rs.)	PY(Amt. in Rs.)
<b><u>INCOME</u></b>			
Academic Receipts	1	47,66,877	46,37,409
Salary Grant	3	6,35,55,703	5,75,69,652
Other Grants ( Revenue )	3	20,000	90,000
Other Receipts	6	6,06,212	4,73,151
Fund Transfer (Credit)	8	3,54,528	1,93,093
<b>TOTAL ( A )</b>		<b>6,93,03,320</b>	<b>6,29,63,305</b>
<b><u>EXPENDITURE</u></b>			
Academic Expenses	2	19,70,279	19,19,712
Salary	4	6,38,51,642	5,75,69,788
Administrative & General Expenses	15	43,70,244	10,44,784
Other Payments	7	3,29,373	18,61,132
Fund Transfer ( Debit )	9	6,600	30,780
Depreciation	C	5,86,178	6,35,904
<b>TOTAL ( B )</b>		<b>7,11,14,316</b>	<b>6,30,62,100</b>
Balance being Excess of Expenditure over income (B-A)		18,10,996	98,795

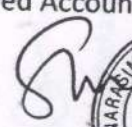
Date: 29 SEP 2018

for D.V.S College of Arts and Science

  
**S.K.Chandrashekar**  
 (Principal)  
**PRINCIPAL**

D.V.S. College of Arts & Science  
**SHIMOGA-577 201**

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

  
**CA. Sharath**  
 (Proprietor)

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



RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31.3.2018

3


RECEIPTS		SCH	AMOUNT (Rs)	PAYMENTS		SCH	AMOUNT
To Academic Receipts		1	47,98,867	By Academic Expenses		2	21,200
" Salary Grant		3	6,35,55,703	" Salary		4	6,38,511
" Scholarship		3	11,25,766	" Scholarship Disbursement/ Refund		14	11,640
" Other Grants		3	20,000	" Administrative & General Expenses		15	43,700
" Other Receipts		6	12,29,098	" Other Payments		7	10,110
To Fund transfer ( Credit )		8	3,54,528	By Fund Transfer ( Debit )		9	600
To Endowment Fund (Credit)		10	1,03,000	By Endowment Deposit (Debit)		11	15,000
" Advances/ Deposits Recovered		12	24,67,625	" Advances/ Deposits Given		13	28,690
To Deductions (Credit)		5	1,47,19,930	" Capital Expenditure		16	5,420
To Opening Balances		17	85,88,876	By Deductions (Debit)		5	1,47,19,930
TOTAL			9,69,63,393	By Closing Balance		18	62,91,000
				TOTAL			9,69,63,393

Date: 29 SEP 2018

for D.V.S College of Arts and Science

As per our report of even date annexed

for A. Narasimha Murthy & Co.,

  
S.K. Chandrashekar  
(Principal)

**PRINCIPAL**

D.V.S. College of Arts & Science  
SHIMOGGA-577 201

Chartered Accountants  
A. NARASIMHA MURTHY & CO.  
CHARTERED ACCOUNTANTS  
SHIMOGGA-577 201

CA. Sharath  
(Proprietor)  
Membership No: 214269  
F.R.No: 011107 S



D.V.S COLLEGE OF ARTS AND SCIENCE, SHIVAMOGGA  
UNIT OF DESHEEYA VIDYA SHAALA SAMITHI®, SHIVAMOGGA

COLLEGE ACCOUNT

SCHEDULES TO BALANCE SHEET AS ON 31.3.2018

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**SCH A: Capital Fund**

SL NO	Particulars	Amount	Amount
	Opening Balance		1,91,46,949
Less:	Excess of Expenditure over Income		18,10,996
	TOTAL		1,73,35,953

**SCH B: Current Liabilities**

SL NO	Particulars	Op.Bal	Received	Paid	Cl.Bal
1	Total Scholarship Payable	1,34,279	11,25,766	11,64,681	95,364
2	Other Current Liabilities				
a	Exam Remuneration	35,205	2,74,156	3,09,311	50
b	TDS Payable	-	41,381	41,381	-
c	University exam fee	960	-	-	960
d	Re-imburement fee	2,42,344	-	1,50,508	91,836
e	E.M.D	47,414	2,14,575	2,23,575	38,414
f	GLIC	25,574	1,34,155	1,49,478	10,251
g	Salary deduction other than LIC & GLIC	-	1,46,78,549	1,46,78,549	-
3	Payables				
a	Ganesh graphics	11,350		11,350	-
b	Navyashree Catering	12,763		12,763	-
c	Sports meet expenditure	77,500		77,500	-
4	Contra Payable				
	Admission Fee Payable (College A/c)				1,610
	TOTAL	5,87,389	1,64,68,582	1,68,19,096	2,38,485



## SCH D: Advances / Deposits Receivable

5

SL NO	Particulars	Op.Bal	Received	Paid	Cl.Bal
1	MESCOM Deposit	33,150	-	-	33,150
2	CCTV Advance	-	-	3,00,000	3,00,000
3	Departmental Advance				
a	Physics Department Advance	5,000	17,000	12,000	-
b	Chemistry Department Advance	5,000	10,000	10,000	5,000
c	Zoology Department Advance		4,925	10,000	5,075
d	Botany Department Advance		3,000	3,000	-
e	Electronics Department Advance		5,000	5,000	-
f	NSS Advance		25,000	25,000	-
g	Sports Advance		18,380	18,380	-
4	Others ( Specify )				
a	LPG Gas Deposit	8,900	-	-	8,900
	TOTAL	52,050	83,305	3,83,380	3,52,125

## SCH E: Current Assets

SL NO	Particulars	Amount	Amount
1	Cash and Bank Balances:		
a	Cash in Hand		2,698
b	College A/c-Indian Bank-A/c No:518775368		8,01,785
c	Scholarship A/c- Indian Bank- A/c No:518774954		2,78,789
d	Other A/c (Specify)		
	Joint A/c- Indian Bank A/c No:518774284	49,51,249	
	Exam A/c- SBM Bank A/c No:64009604123	30,637	
	Salary A/c-SBM Bank A/c No:64124658714	54,686	
	UGC A/c-Canara Bank A/c No:0521101047898	1,71,022	
	Postal Stamps	218	52,07,812
2	Others(Specify)		
	Receivables:		
a	Fee compensation receivable from Government		81,44,650
b	Fee Receivables(2016-17)		
	Opening Balance	1,07,350	
	Less: Fee received during the year 2017-18	1,07,350	-
c	Fee receivables(2017-18)		75,360
d	LIC (Excess Salary Deduction paid)		125
e	Contra Receivable		
	Admission Fee Receivable (Joint A/c)		1,610
	TOTAL		1,45,12,829



D.V.B COLLEGE OF ARTS AND SCIENCE, SHIVAMOGGA  
 DESHEEYA VIDYA SHALA\*, 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	GROSS BLOCK		DELETIONS	AS ON	DEPRECIATION BLOCK		W.D.V			
			ADDITIONS Before Sept	ADDITIONS After Sept			UPTO	Dep For the year	UPTO	As on	As on	
1	Building	01.04.2017	21,78,992	-	-	21,78,992	17,99,491	37,950	18,37,441	01.04.2017	3,79,501	3,41,551
2	Furniture & Fixture	17.02.438	39,000	95,000	-	18,36,438	13,31,647	68,594	14,00,240	31.03.2018	3,70,791	4,36,198
3	Library Books & Journals	12.78.411	-	43,765	15,323	13,06,653	11,36,329	29,328	11,67,657	01.04.2017	1,40,082	1,39,196
4	Lab Equipments	18.99.082	73,143	31,023	-	20,03,248	17,07,750	55,997	17,63,748	31.03.2018	1,91,332	2,39,500
5	Computers	3,44,656	-	-	-	3,44,656	2,69,699	18,739	2,88,438	01.04.2017	74,957	56,218
6	Water Cooler	77,680	29,240	-	-	1,06,920	61,499	9,084	70,593	31.03.2018	16,181	36,337
7	Fax Machine	9,000	-	-	-	9,000	8,280	108	8,388	01.04.2017	720	612
8	E.P.A.B.X Machine	33,795	-	-	-	33,795	31,090	406	31,496	31.03.2018	2,705	2,299
9	UPS & Battery	-	-	2,01,000	-	2,01,000	-	15,075	15,075	01.04.2017	-	1,85,925
10	Electronic Scale	-	-	4,720	-	4,720	-	354	354	31.03.2018	-	4,366
11	Biometric Machine	-	-	7,350	-	7,350	-	551	551	01.04.2017	-	6,799
12	Motor Pump.	-	33,459	-	-	33,459	-	5,019	5,019	31.03.2018	-	28,440
13	Sports Materials	56,792	-	-	-	56,792	15,902	8,178	24,080	01.04.2017	40,890	32,712
	<b>Total</b>	<b>75,80,846</b>	<b>1,74,842</b>	<b>3,82,858</b>	<b>15,323</b>	<b>81,23,223</b>	<b>63,63,687</b>	<b>2,49,384</b>	<b>66,13,071</b>	<b>01.04.2017</b>	<b>12,17,159</b>	<b>15,10,152</b>

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

Sl.No	NAME OF THE ASSET	AS ON	GROSS BLOCK		DELETIONS	AS ON	DEPRECIATION BLOCK		W.D.V			
			ADDITIONS Before Sept	ADDITIONS After Sept			UPTO	Dep For the year	UPTO	As on	As on	
1	Building	01.04.2017	11,61,033	-	-	11,61,033	10,78,130	8,290	10,86,420	01.04.2017	82,904	74,613
2	Furniture & Fixture	53,636	-	-	-	53,636	37,900	2,360	40,260	31.03.2018	15,736	13,376
3	Library Books & Journals	13,11,673	-	-	15,323	13,11,673	11,00,271	42,280	11,42,551	01.04.2017	2,11,402	1,69,122
4	Lab Equipments	36,52,290	-	-	-	36,52,290	29,25,447	1,45,369	30,70,815	31.03.2018	7,26,843	5,81,475
5	Computers	16,89,697	-	-	-	16,89,697	12,68,776	1,05,230	13,74,006	01.04.2017	4,20,921	3,15,691
6	Water Cooler	46,482	-	-	-	46,482	40,244	1,248	41,491	31.03.2018	6,238	4,991
7	Xerox machine	67,550	-	-	-	67,550	58,484	1,813	60,297	01.04.2017	9,066	7,253
8	Sports gym	5,07,482	-	-	-	5,07,482	3,56,467	30,203	3,86,670	31.03.2018	1,51,015	1,20,812
	<b>Total</b>	<b>84,89,843</b>	<b>-</b>	<b>-</b>	<b>15,323</b>	<b>84,89,843</b>	<b>68,65,717</b>	<b>3,36,794</b>	<b>72,02,511</b>	<b>01.04.2017</b>	<b>16,24,126</b>	<b>12,87,332</b>
	<b>GRAND TOTAL (A+B)</b>	<b>1,60,70,689</b>	<b>1,74,842</b>	<b>3,82,858</b>	<b>15,323</b>	<b>1,66,13,066</b>	<b>1,32,29,404</b>	<b>5,86,178</b>	<b>1,38,15,582</b>	<b>01.04.2017</b>	<b>28,41,285</b>	<b>27,97,484</b>



D.V.S COLLEGE OF ARTS AND SCIENCE, SHIVAMOGGA  
A UNIT OF DESHEEYA VIDYA SAMITHI ®, SHIVAMOGGA  
COLLEGE ACCOUNT

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ANNEXURE 1: DETAILS FOR ENDOWMENT FUND RECEIVED

Sl. No.	Name of the Doñor	Opening Balance	Current year Additions	Current year Deletions (Trns. To scholarship A/c)	Closing Balance
1	Hombuja Jain Mutt, Hombuja	50,000	-	-	50,000
2	Sri.S.Dasharathu, Shivamogga	3,000	-	-	3,000
3	Sri.Rangaraju, Shivamogga	2,500	-	-	2,500
4	Smt.Ramani Iyengar, Shivamogga	2,000	-	-	2,000
5	Sri.Madan Gaonkar	1,000	-	-	1,000
6	Sri.Srinivasan H, Shivamogga	15,002	-	-	15,002
7	Sri.N.Sathyamurthy, Shivamogga	5,000	-	-	5,000
8	Sri.M.D.Gopalakrishna, Shivamogga	5,000	-	-	5,000
9	Sri.Kantesha Murthy, Shivamogga	5,000	-	-	5,000
10	Sri.C.S.Nanjundian, Shivamogga	5,555	-	-	5,555
11	Sri.H.R.S.Shastry, Shivamogga	5,000	-	-	5,000
12	Smt.S.Vedamma, Shivamogga	3,000	-	-	3,000
13	Sri.Shivaramakrishna Sastry	20,000	-	-	20,000
14	Sri.S.V.Chamu	2,348	-	-	2,348
15	Smt.Radha Nadig, Shivamogga	20,000	-	-	20,000
16	Sri.M.S.Nagaraj Rao, Shivamogga	16,000	-	-	16,000
17	Sri.B.N.Sunanda, Shivamogga	5,000	10,000	-	15,000
18	Sri.Karthik	5,000	-	-	5,000
19	Sri.Manjunath Kini	20,000	-	-	20,000
20	Sri.Girish Bangalore	6,000	-	-	6,000
	<b>TOTAL</b>	<b>1,96,405</b>	<b>10,000</b>	<b>-</b>	<b>2,06,405</b>



D.V.S COLLEGE OF ARTS AND SCIENCE, SHIVAMOGGA  
A UNIT OF DESHEEVA VIDYA SAMITHI ®, SHIVAMOGGA  
COLLEGE ACCOUNT

ANNEXURE 2: DETAILS FOR ENDOWMENT FUND

Sl.No.	Name of the Donor	Date of Investment	Maturity Date	Certificate Number	Rate of Interest %	Opening Balance	Current Year Additions	Matured during the year	Re-investment	Closing Balance
1	Karnataka Bank Ltd.,/1	09.04.2018	09.04.2019	233726	7.10	1,03,404	-	1,03,404	1,03,404	1,03,404
2	Karnataka Bank Ltd.,/2	30.03.2016	30.03.2017	740697	7.75	88,000	-	88,000	-	-
3	Karnataka Bank Ltd.,/3	28.03.2018	28.03.2019	233512	7.10	5,001	-	5,001	15,001	15,001
	TOTAL					1,96,405	-	1,96,405	1,18,405	1,18,405

D.V.S COLLEGE OF ARTS AND SCIENCE, SHIVAMOGGA  
A UNIT OF DESHEEYA VIDYA SAMITHI ® , SHIVAMOGGA  
COLLEGE ACCOUNT

SCHEDULES TO INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.3.2018

PARTICULAR	Amount(Rs)	Amount(Rs)
<u>Academic Receipts- Sch 1</u>		
Total as per RP	47,98,867	
Less: Fee receivables	1,07,350	
		46,91,517
Add:Current year receivables		75,360
Total of Academic receipts(Sch I&E-1)		47,66,877
<u>Academic Expenses-Sch 2</u>		
Total as per RP	21,20,784	
Less: Re-imburement Fee	1,50,508	19,70,276
Round off		3
Total of Academic Expenses (Sch I&E-2)		19,70,279
<u>Other Receipts - Sch 6</u>		
Total as per RP	12,29,098	
Less:Exam Remuneration received	2,74,156	
EMD received	2,14,575	
GLIC Claim matured	1,34,155	
		6,06,212
<u>Other Payments - Sch 7</u>		
Total as per RP	10,11,737	
Less:Exam Remuneration paid	3,09,311	
EMD Payment	2,23,575	
GLIC Claim paid	1,49,478	
		3,29,373



D.V.S COLLEGE OF ARTS AND SCIENCE, SHIVAMOGGA  
UNIT OF DESHEEYA VIDYA SHAALA SAMITHI®, SHIVAMOGGA

COLLEGE ACCOUNT

SCHEDULES TO RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31.3.2018

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SCH 1: Academic Receipts

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	Academic Receipts		
a	Tution Fee		
I	College Account	8,64,998	
II	Joint Account	8,64,998	
b	Laboratory		
I	College Account	1,57,070	
II	Joint Account	1,57,070	
c	Admission Fee	36,250	
d	College Development Fee	2,69,100	
e	Test Fee	36,810	
f	Library Fee	90,564	
g	Sports Fee	4,15,290	
h	SWF/TWF/Flag	86,690	
i	Reading Room Fee	84,690	30,63,530
2	Other Fee		
a	ID Card Fee	17,120	
b	Medical Fee	36,810	
c	Transfer Certificate	20,420	
d	Miscellaneous Fee	56,985	
e	Certificate Fee	24,540	
f	Magazine Fee	85,890	
g	Red Cross Fee	62,283	
h	Student/Employee Safety Insurance	97,184	4,01,232
3	University Fee		
a	Admission Fee	13,13,455	
b	Fine	20,650	13,34,105
	<b>TOTAL</b>		<b>47,98,867</b>



## SCH 2 :Academic Expenses

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	Fee Remittance to University/ Government		
a	University Admission Fee	13,13,455	
b	SWF / TWF / Flag	86,620	
c	Affiliation Fee	2,63,414	
d	Library Fee	9,215	
e	Fine	20,000	16,92,704
2	Other Academic Expenses		
a	Sports expenditure	1,33,096	
b	Scouts Guides	32,812	
c	Red Cross	46,270	
d	Test Fee	39,272	
e	ID Card	17,347	
f	Certificate Fee	1,950	
g	Medical	6,825	2,77,572
3	Re-imburement Fee	1,51,566	
	Lee: Unencashed cheque	-1,058	1,50,508
	TOTAL		21,20,784

## SCH 3: Grants

SL No	Particulars	Amount(Rs)	Amount(Rs)
<b>A</b>	<b>Salary grant received</b>		
1	Salary grant received		4,16,23,397
2	(+) DA Arrears		4,31,462
3	" Surrender Leave		42,10,163
4	" Salary Arrears	1,70,14,881	
5	Salary Arrears (joint a/c)- (Excess recovered trfd to College A/c)	2,75,800	1,72,90,681
			6,35,55,703
<b>B</b>	<b>Other Grants</b>		
1	Research Project Grant (UGC)		20,000
<b>C</b>	<b>Scholarship Received</b>		
1	SC/ ST Scholarship	6,04,949	
2	Arivu Scheme	1,51,220	
3	Municipality Corporation Scholarship	14,000	
4	Prathibha Puraskara	1,08,607	
5	CV Raman Scholarship	1,85,000	
6	Sanchi Honnamma Scholarship	24,000	
7	Scholarship to poor students	18,390	
8	Zenith Foundation	13,500	
9	Unencashed Cheque returned	6,100	11,25,766
	TOTAL		6,47,01,469



## SCH:4 Salary Paid

12

SL No	Particulars	Amount(Rs)	Amount(Rs)
<b>A</b>	<b>Salary paid</b>		
	Salary ( Net )	3,06,59,543	
	<b>Salary Deductions</b>		
	LIC	21,50,180	
	Group Insurance	74,520	
	Income Tax	60,22,350	
	Professional Tax	97,400	
	FWF	4,870	
	ASS NSS	17,07,168	
	Indian Bank- Employee Loan A/c	7,83,828	
	DVS College Naukarara Kshema Nidhi	21,538	
	DVS College Adhyapakara Kalyana Nidhi	1,02,000	4,16,23,397
<b>ADD</b>	<b>Salary Arrears</b>		1,33,00,325
"	LIC shortage recovered from Employees paid		139
"	DA Arrears		4,31,462
"	Income Tax on Salary/DA Arrears		37,14,556
"	Salary Arrears (joint a/c)- (Excess recovered trfd to College A/c)		2,75,800
"	Salary Arrears (Excess recovered paid)		2,75,800
"	Surrender Leave		42,10,163
<b>B</b>	<b>Other Grants paid</b>		
	Research Project Grant (UGC)		20,000
	<b>TOTAL</b>		6,38,51,642

## SCH 5: Deductions (credit)

SL No	Particulars	Credit	Debit
<b>A</b>	<b>Salary Deductions</b>		
1	LIC	21,50,319	21,50,319
2	Group Insurance	74,520	74,520
3	Income Tax	97,36,906	97,36,906
4	Professional Tax	97,400	97,400
	FWF	4,870	4,870
	ASS NSS	17,07,168	17,07,168
	Indian Bank- Employee Loan	7,83,828	7,83,828
	DVS College Naukarara kshema nidhi	21,538	21,538
	DVS College Adhyapakara kalyana nidhi	1,02,000	1,02,000
		1,46,78,549	1,46,78,549
<b>B</b>	<b>Other Deductions</b>		
1	TDS Deducted other than Employees salary deductions	41,381	41,381
	<b>TOTAL</b>	1,47,19,930	1,47,19,930



## SCH 6: Other Receipts

13

SL No	Particulars	Amount(Rs)	Amount(Rs)
<b>A</b>	<b>Interest Receipts</b>		
	Interest on Savings Deposits:		
a	College A/c-Indian Bank-A/c No:518775368		
b	Scholarship A/c- Indian Bank- A/c No:518774954	1,48,370	
c	Joint A/c- Indian Bank A/c No:518774284	18,454	
d	Exam A/c- SBM Bank A/c No:64009604123	1,65,081	
e	Salary A/c-SBM Bank A/c No:64124658714	1,101	
f	UGC A/c-Canara Bank A/c No:0521101047898	24,242	
		10,352	3,67,600
<b>B</b>	<b>Miscellaneous Receipts</b>		
1	Extra Curricular Activities receipts		
2	E M D	47,794	
3	Electricity charges recovered	2,14,575	
4	NSS Award from University	5,000	
5	Excess Salary paid to Dr. N S Bapat recovered	30,000	
6	LIC shortage recovered from Employees	137	
7	Other Receipts	139	
		6,124	3,03,769
<b>C</b>	<b>Contra Receipts:</b>		
1	GLIC Claim Matured		
2	K.P.S.C Exam	1,34,155	
3	University Exam Remuneration	51,670	
4	University Exam Contingency	2,74,156	
5	BCA Additional Seat Charges	25,728	
6	Fund Transfer ( Credit )	37,380	
	Admission Fee (Joint A/c)		
		34,640	5,57,729
	<b>TOTAL</b>		<b>12,29,098</b>

## SCH 7: Other Payments

SL No	Particulars	Amount(Rs)	Amount(Rs)
<b>A</b>	<b>Miscellaneous Payments</b>		
1	Extra Curricular Activity Expenditure		
2	E M D	59,645	
3	IQAC payment to UGC A/c	2,23,575	
		1,05,962	3,89,182
<b>B</b>	<b>Contra Payments</b>		
1	GLIC Claim paid		
2	K.P.S.C Exam	1,49,478	
3	University Exam Remuneration	51,670	
4	University Exam Contingency	3,09,311	
5	BCA Additional Seat Charges	25,728	
6	Paid to University (College Name change)	37,380	
7	Fund Transfer ( Debit )	14,348	
	Admission Fee (College A/c)		
		34,640	6,22,555
	<b>TOTAL</b>		<b>10,11,737</b>



## SCH 8: Fund transfer (credit)

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	Fund received from Management (Towards Building repair, College name change, Extra seat charges)		91,114
2	Amount received towards Affiliation Fee		2,63,414
	TOTAL		3,54,528

## SCH 9: Fund transfer (Debit)

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	Fund transfer to Management towards Affiliation application fee		6,600
	TOTAL		6,600

## SCH 10: Endowment Fund (Credit)

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	Endowment Deposit (Annexure 1)		10,000
2	Returned from Bank		5,000
3	Deposit Matured		88,000
	TOTAL		1,03,000

## SCH 11: Endowment Fund (Debit)

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	Endowment Deposit (Annexure 2)		15,001
	TOTAL		15,001

## SCH 12: Advances/ Deposits Recovered (Credit)

SL No	Particulars	Amount(Rs)	Amount(Rs)
	<b>Advances:</b>		
a	Physics Department Advance	17,000	
b	Chemistry Department Advance	10,000	
c	Zoology Department Advance	4,925	
d	Botany Department Advance	3,000	
e	Electronic Department Advance	5,000	
f	NSS Advance	25,000	
g	Sports Advance	18,380	
h	Building Repair Advance	22,64,000	
i	Extra Curricular Activities Advance	5,000	
j	Printing Advance	75,000	
k	Furniture Advance	40,320	24,67,625
	TOTAL		24,67,625



SCH 13: Advances/ Deposits ( Debit)

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	<b>Advances</b>		
a	Physics Department Advance	12,000	
b	Chemistry Department Advance	10,000	
c	Zoology Department Advance	10,000	
d	Botany Department Advance	3,000	
e	Electronic Department Advance	5,000	
f	NSS Advance	25,000	
g	Sports Advance	18,380	
h	Building Repair Advance	22,64,000	
i	Extra Curricular Activities Advance	5,000	
j	Printing Advance	75,000	
k	Furniture Advance	40,320	
l	CCTV Advance	3,00,000	27,67,700
2	<b>Payment of Outstanding balances:</b>		
a	Ganesh graphics	11,350	
b	Navyashree Catering	12,763	
c	Sports meet expenditure	77,500	1,01,613
	<b>TOTAL</b>		<b>28,69,313</b>

SCH 14: Scholarship Disbursement/ Refund (Debit)

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	SC/ ST Scholarship	6,50,770	
2	Municipality Corporation Scholarship	14,000	
3	Arivu Scheme	1,39,220	
4	CV Raman Scholarship	1,65,000	
5	Prathibha Puraskara	70,300	
6	Zenith Foundation	13,500	
7	Sanchi Honnamma Scholarship	22,000	
8	Scholarship to poor students	33,500	11,08,290
9	<b>Undistributed Scholarship remitted to Govt/ Department</b>		
a	CV Raman Scholarship	30,000	
b	Sanchi Honnamma Scholarship	4,000	
c	SC/ ST Scholarship	22,391	56,391
	<b>TOTAL</b>		<b>11,64,681</b>



SCH 15: Administrative & General Expenses

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

SCH 16: Capital Expenditure

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



## SCH 17: Opening Balances

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	Cash in Hand		14,917
2	Bank Balances		
a	College A/c-Indian Bank-A/c No:518775368		40,33,122
b	Scholarship A/c- Indian Bank- A/c No:518774954		2,14,355
c	Other A/c (Specify)		
	Joint A/c- Indian Bank A/c No:518774284	39,97,876	
	Exam A/c- SBM Bank A/c No:64009604123	29,536	
	Salary A/c-SBM Bank A/c No:64124658714	30,882	
	UGC A/c-Canara Bank A/c No:0521101047898	2,66,632	
	Postal Stamps	1,556	43,26,482
	<b>TOTAL</b>		<b>85,88,876</b>

## SCH 18: Closing Balances

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	Cash in Hand		2698
2	Bank Balances		
a	College A/c-Indian Bank-A/c No:518775368		8,01,785
b	Scholarship A/c- Indian Bank- A/c No:518774954		2,78,789
c	Other A/c (Specify)		
	Joint A/c- Indian Bank A/c No:518774284	49,51,249	
	Exam A/c- SBM Bank A/c No:64009604123	30,637	
	Salary A/c-SBM Bank A/c No:64124658714	54,686	
	UGC A/c-Canara Bank A/c No:0521101047898	1,71,022	
	Postal Stamps	218	52,07,812
	<b>TOTAL</b>		<b>62,91,084</b>

Date: **129 SEP 2018**  
for D.V.S College of Arts and Science

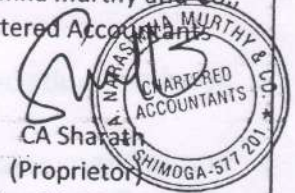
S.K.Chandrashekar  
(Principal)

As per our report of even date annexed  
for A. Narasimha murthy and Co.,

Chartered Accountants

CA Sharath  
(Proprietor)

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






**D.V.S COLLEGE OF ARTS AND SCIENCE, SHIVAMOGGA  
UNIT OF DESHEEYA VIDYA SHAALA SAMITHI®, SHIVAMOGGA**

**COLLEGE ACCOUNT**

**BALANCE SHEET AS ON 31.3.2019**

SOURCES OF FUNDS	SCH	CY (Amt in Rs.)	PY (Amt in Rs.)
CAPITAL FUND	A	1,91,78,111	1,73,35,953
Endowment Deposit	Annexture-1	2,06,405	2,06,405
CURRENT LIABILITIES & PROVISIONS Current Liabilities	B	9,30,232	2,38,485
<b>TOTAL</b>		<b>2,03,14,748</b>	<b>1,77,80,843</b>
<b>APPLICATION OF FUNDS</b>			
FIXED ASSETS Fixed Assets	C	28,28,687	27,97,484
Endowment Deposit	Annexture-2	2,06,405	1,18,405
RECEIVABLES Advances / Deposits Receivable	D	72,125	3,52,125
CURRENT ASSETS	E	1,72,07,531	1,45,12,829
<b>TOTAL</b>		<b>2,03,14,748</b>	<b>1,77,80,843</b>
NOTES TO ACCOUNTS	F		

Date: **16 SEP 2019**  
for D.V.S College of Arts and Science

  
S.K.Chandrashekar  
(Principal)

**PRINCIPAL**

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

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

  
CA. Sharath  
(Proprietor)

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



**D.V.S COLLEGE OF ARTS AND SCIENCE, SHIVAMOGGA**  
**UNIT OF DESHEEYA VIDYA SHAALA SAMITHI®, SHIVAMOGGA**

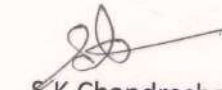
**COLLEGE ACCOUNT**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.3.2019**

PARTICULARS	Sch.Ref.	CY(Amt. in Rs.)	PY(Amt. in Rs.)
<b>INCOME</b>			
Academic Receipts	1	48,20,556	47,66,877
Salary Grant	3	4,14,07,350	6,35,55,703
Other Grants ( Revenue )	3	-	20,000
Other Receipts	6	5,10,756	6,06,212
Fund Transfer (Credit)	8	6,14,024	3,54,528
<b>TOTAL ( A )</b>		<b>4,73,52,686</b>	<b>6,93,03,320</b>
<b>EXPENDITURE</b>			
Academic Expenses	2	20,05,323	19,70,279
Salary	4	4,14,07,350	6,38,51,642
Administrative & General Expenses	15	5,00,063	43,70,244
Other Payments	7	9,38,188	3,29,373
Fund Transfer ( Debit )	9	-	6,600
Depreciation	C	6,59,604	5,86,178
<b>TOTAL ( B )</b>		<b>4,55,10,528</b>	<b>7,11,14,316</b>
Balance being Excess of Income over Expenditure (A-B)		18,42,158	-18,10,996

Date: **6 SEP 2019**

for D.V.S College of Arts and Science

  
**S.K.Chandrashekar**  
 (Principal)

**PRINCIPAL**

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

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

  
**CA. Sharath**  
 (Proprietor)

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





D.V.S COLLEGE OF ARTS AND SCIENCE, SHIVAMOGGA  
UNIT OF DESHEEYA VIDYA SHAALA SAMITHI®, SHIVAMOGGA

COLLEGE ACCOUNT

SCHEDULES TO BALANCE SHEET AS ON 31.3.2019

**SCH A: Capital Fund**

SL NO	Particulars	Amount	Amount
	Opening Balance		1,73,35,953
Add:	Excess of Income over Expenditure		18,42,158
	TOTAL		1,91,78,111

**SCH B: Current Liabilities**

SL NO	Particulars	Op.Bal	Received	Paid	Cl.Bal
1	Total Scholarship Payable	95,364	22,84,536	22,72,045	1,07,855
2	Other Current Liabilities				
a	Exam Remuneration	50	4,27,697	4,27,697	50
b	TDS Payable	-	5,346	5,346	-
c	University exam fee	960	-	960	-
d	Re-imbusement fee	91,836	16,86,520	17,72,676	5,680
e	E.M.D	38,414	-	12,250	26,164
f	GLIC	10,251	3,88,226	3,98,477	-
g	Salary deduction other than LIC & GLIC	-	95,49,137	95,49,137	-
h	Salary Arrears	-	14,343	8,751	5,592
i	DA Arrears	-	5,49,474	46,403	5,03,071
j	Surrender Leave	-	30,63,533	27,81,713	2,81,820
3	Contra Payable				
	Admission Fee Payable (College A/c)	1,610	-	1,610	-
	TOTAL	2,38,485	1,79,68,812	1,72,75,455	9,30,232

SCH D: Advances / Deposits Receivable

SL NO	Particulars	Op.Bal	Received	Paid	Cl.Bal
1	CCTV Advance	3,00,000	3,00,000	-	-
2	Departmental Advance				
a	Physics Department Advance		8,000	8,000	-
b	Chemistry Department Advance	5,000	15,000	10,000	-
c	Zoology Department Advance	5,075	15,000	10,000	75
d	Botany Department Advance		8,000	8,000	-
e	Electronics Department Advance		5,000	5,000	-
f	NSS Advance		-	30,000	30,000
g	Others				
	Red Cross Advance		40,000	40,000	-
	Extra Curricular Activities Advance		10,000	10,000	-
	Scouts and Guides Advance		7,000	7,000	-
3	Others ( Specify )				
a	LPG Gas Deposit	8,900	-	-	8,900
b	MESCOM Deposit	33,150	-	-	33,150
	<b>TOTAL</b>	<b>3,52,125</b>	<b>4,08,000</b>	<b>1,28,000</b>	<b>72,125</b>

SCH E: Current Assets

SL NO	Particulars	Amount	Amount
1	Cash and Bank Balances:		1,800
a	Cash in Hand		16,46,183
b	College A/c-Indian Bank-A/c No:518775368		2,25,628
c	Scholarship A/c- Indian Bank- A/c No:518774954		
d	Other A/c (Specify)		
	Joint A/c- Indian Bank A/c No:518774284	62,03,209	
	Exam A/c- SBM Bank A/c No:64009604123	31,723	
	Salary A/c-SBM Bank A/c No:64124658714	8,55,573	
	UGC A/c-Canara Bank A/c No:0521101047898	50,114	
	Postal Stamps	731	71,41,350
	<b>Total</b>		<b>90,14,961</b>
2	Others(Specify)		
	Receivables:		
a	Fee compensation receivable from Government		81,44,650
b	Fee Receivables(2017-18)		
	Opening Balance	75,360	
	Less: Fee received during the year 2018-19	75,360	-
c	Fee receivables(2018-19)		47,920
	<b>TOTAL</b>		<b>1,72,07,531</b>



**D.V.S COLLEGE OF ARTS AND SCIENCE, SHIVAMOGGA**  
**A UNIT OF DESHEEYA VIDYA SAMITHI ®, SHIVAMOGGA**  
**COLLEGE ACCOUNT**

**SCHEDULES TO INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.3.2019**

PARTICULAR	Amount(Rs)	Amount(Rs)
<u>Academic Receipts- Sch 1</u>		
Total as per RP	65,04,965	
Less: Re-imburement Fee	16,86,520	
Fee receivables	75,360	
		47,43,085
Add: Current year receivables	47,920	
Re-imburement Fee unpayable written back	29,551	77,471
Total of Academic receipts(Sch I&E-1)		48,20,556
<u>Academic Expenses- Sch 2</u>		
Total as per RP	37,48,449	
Less : Re-imburement Fee	17,43,125	
Round off	1	20,05,323
Total of Academic Expenses (Sch I&E-2)		20,05,323
<u>Salary Paid- Sch 4</u>		
Total as per RP	4,06,16,867	
Add: Salary Arrears	5,592	
DA Arrears	5,03,071	
Surrender Leave	2,81,820	4,14,07,350
<u>Other Receipts - Sch 6</u>		
Total as per RP	13,25,719	
Less: Exam Remuneration received	4,27,697	
GLIC Claim matured	3,88,226	5,09,796
Add: University Exam Fee unpayable written back		960
		5,10,756
<u>Other Payments - Sch 7</u>		
Total as per RP	17,76,487	
Less: Exam Remuneration paid	4,27,697	
EMD Payment	12,250	
GLIC Claim paid	3,98,477	9,38,063
Add: LIC (Excess Salary Deduction Paid) written off		125
		9,38,188

**D.V.S COLLEGE OF ARTS AND SCIENCE, SHIVAMOGGA**  
**UNIT OF DESHEEYA VIDYA SHAAALA SAMITHI®, SHIVAMOGGA**

COLLEGE ACCOUNT


**RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31.3.2019**

RECEIPTS		SCH	AMOUNT (Rs)	PAYMENTS		SCH	AMOUNT (Rs)
To Academic Receipts		1	65,04,965	By Academic Expenses		2	37,48,449
" Salary Grant		3	4,14,07,350	" Salary		4	4,06,16,867
" Scholarship		3	22,84,536	" Scholarship Disbursement/ Refund		12	22,72,045
" Other Receipts		6	13,25,719	" Administrative & General Expenses		13	5,00,063
To Fund transfer ( Credit )		8	6,14,024	" Other Payments		7	17,76,487
" Advances/ Deposits Recovered		10	4,08,000	By Endowment Deposit (Debit)		9	88,000
To Deductions (Credit)		5	95,54,483	" Advances/ Deposits Given		11	1,28,000
To Opening Balances		15	62,91,084	" Capital Expenditure		14	6,90,806
<b>TOTAL</b>			<b>6,83,90,161</b>	By Deductions (Debit)		5	95,54,483
				By Closing Balance		16	90,14,961
				<b>TOTAL</b>			<b>6,83,90,161</b>

Date:

**6 SEP 2019**

for D.V.S College of Arts and Science

  
**S.K Chandrashekar**  
 (Principal)

**PRINCIPAL**


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

As per our report of ever

for A. Narasimha Murthy & Co.,

Chartered Accountants



  
**CA. Sharath**  
 (Proprietor)

Membership No: 214269

F.R.No: 011107 S



**D.V.S COLLEGE OF ARTS AND SCIENCE, SHIVAMOGGA**  
**UNIT OF DESHEEYA VIDYA SHAALA SAMITHI®, SHIVAMOGGA**

**COLLEGE ACCOUNT**

**SCHEDULES TO RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31.3.2019**

**SCH 1: Academic Receipts**

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	Academic Receipts		
a	Tuition Fee		
I	College Account	8,18,740	
II	Joint Account	8,18,740	16,37,480
b	Laboratory		
I	College Account	1,61,720	
II	Joint Account	1,61,720	3,23,440
c	Admission Fee	37,440	
d	College Development Fee	2,64,600	
e	Test Fee	64,700	
f	Library Fee	88,245	
g	Sports Fee	4,09,040	
h	SWF/TWF/Flag	90,580	
i	Reading Room Fee	86,840	10,41,445
2	Other Fee		
a	ID Card Fee	20,360	
b	Medical Fee	38,820	
c	Transfer Certificate	21,060	
d	Miscellaneous Fee	-	
e	Certificate Fee	25,880	
f	Magazine Fee	97,050	
g	Red Cross Fee	64,700	
h	Student/Employee Safety Insurance	1,29,400	3,97,270
3	University Fee		
a	Admission Fee	13,78,410	
b	Fine	40,400	14,18,810
4	Re-imburement Fee	16,82,640	
	Add : Un Encashed Cheque	3,880	16,86,520
	<b>TOTAL</b>		<b>65,04,965</b>



## SCH 2 :Academic Expenses

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	Fee Remittance to University/ Government		
a	University Admission Fee	13,78,410	
b	SWF / TWF / Flag	91,220	
c	Affiliation Fee	-	
d	Fine	40,200	15,09,830
2	Other Academic Expenses		
a	Sports expenditure	35,884	
b	Scouts Guides	8,173	
c	Red Cross	1,89,242	
d	Test Fee	57,800	
e	ID Card	17,395	
f	Library Fee	54,695	
g	Student/Employee Safety Insurance	1,21,125	
h	Medical	11,180	4,95,494
3	Re-imburement Fee	17,43,125	
	Lee: Unencashed cheque	-	17,43,125
	TOTAL		37,48,449

## SCH 3: Grants

SL No	Particulars	Amount(Rs)	Amount(Rs)
A	Salary grant received		
1	Salary grant received		3,77,80,000
2	(+) DA Arrears		5,49,474
3	" Surrender Leave		30,63,533
4	" Salary Arrears		14,343
			4,14,07,350
B	Scholarship Received		
1	SC/ ST Scholarship	5,59,482	
2	Arivu Scheme	14,69,386	
3	Municipality Corporation Scholarship	42,000	
4	CV Raman Scholarship	1,65,000	
5	Sanchi Honnamma Scholarship	22,000	22,57,868
6	Prathibha Puraskara	7,158	
7	Scholarship to poor students	19,410	26,568
8	Unencashed Cheque returned		100
	TOTAL		4,36,91,886



## SCH:4 Salary Paid

SL No	Particulars	Amount(Rs)	Amount(Rs)
<b>A</b>	<b>Salary paid</b>		
	Salary ( Net )	2,82,30,863	
	<b>Salary Deductions</b>		
	LIC	18,06,894	
	Group Insurance	63,720	
	Income Tax	50,84,900	
	Professional Tax	85,200	
	FBF	4,260	
	ASS NSS	19,71,583	
	Indian Bank- Employee Loan A/c	4,30,320	
	Kodagu Relief Fund	1,02,260	3,77,80,000
<b>ADD</b>	<b>Salary Arrears</b>		
"	DA Arrears		46,403
"	Salary Arrears (Excess recovered paid)		8,751
"	Surrender Leave		27,81,713
	<b>TOTAL</b>		<b>4,06,16,867</b>

## SCH 5: Deductions (credit)

SL No	Particulars	Credit	Debit
<b>A</b>	<b>Salary Deductions</b>		
1	LIC	18,06,894	18,06,894
2	Group Insurance	63,720	63,720
3	Income Tax	50,84,900	50,84,900
4	Professional Tax	85,200	85,200
	FBF	4,260	4,260
	ASS NSS	19,71,583	19,71,583
	Indian Bank- Employee Loan	4,30,320	4,30,320
	Kodagu Relief Fund	1,02,260	1,02,260
		95,49,137	95,49,137
<b>B</b>	<b>Other Deductions</b>		
1	TDS Deducted other than Employees salary deductions	5,346	5,346
	<b>TOTAL</b>	<b>95,54,483</b>	<b>95,54,483</b>



## SCH 6: Other Receipts

SL No	Particulars	Amount(Rs)	Amount(Rs)
<b>A</b>	<b>Interest Receipts</b>		
	Interest on Savings Deposits:		
a	College A/c-Indian Bank-A/c No:518775368	1,24,918	
b	Scholarship A/c- Indian Bank- A/c No:518774954	23,668	
c	Joint A/c- Indian Bank A/c No:518774284	1,90,791	
d	Exam A/c- SBM Bank A/c No:64009604123	1,086	
e	Salary A/c-SBM Bank A/c No:64124658714	10,758	
f	UGC A/c-Canara Bank A/c No:0521101047898	6,628	3,57,849
<b>B</b>	<b>Miscellaneous Receipts</b>		
1	Extra Curricular Activities receipts	41,945	
2	Other Receipts- UGC	1,515	
3	Other Receipts	5,850	49,310
<b>C</b>	<b>Contra Receipts:</b>		
1	GLIC Claim Matured	3,88,226	
2	University Exam Remuneration	4,27,697	
3	University Exam Contingency	63,587	
4	Fund Transfer ( Credit )		
	Admission Fee (Joint A/c)	39,050	9,18,560
	<b>TOTAL</b>		<b>13,25,719</b>

## SCH 7: Other Payments

SL No	Particulars	Amount(Rs)	Amount(Rs)
<b>A</b>	<b>Miscellaneous Payments</b>		
1	Extra Curricular Activity Expenditure	97,912	
2	Transfer to UGC,SWRO, Bangalore	1,29,051	2,26,963
<b>B</b>	<b>Contra Payments</b>		
1	Group Insurance Payable	10,251	
2	GLIC Claim paid   Matured	3,88,227	
3	University Exam Remuneration	4,27,697	
4	University Exam Contingency	63,587	
5	EMD-Tender	12,250	
6	Paid to Kuvempu University towards Affiliation Fee	6,08,462	
7	Fund Transfer ( Debit )		
	Admission Fee (College A/c)	39,050	15,49,524
	<b>TOTAL</b>		<b>17,76,487</b>



## SCH 8: Fund transfer (credit)

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	Amount received towards Affiliation Fee and extra seats from Management		6,14,024
	TOTAL		6,14,024

## SCH 9: Endowment Fund (Debit)

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	Endowment Deposit (Annexure 2)		88,000
	TOTAL		88,000

## SCH 10: Advances/ Deposits Recovered (Credit)

SL No	Particulars	Amount(Rs)	Amount(Rs)
	<b>Advances:</b>		
a	Physics Department Advance	8,000	
b	Chemistry Department Advance	15,000	
c	Zoology Department Advance	15,000	
d	Botany Department Advance	8,000	
e	Electronic Department Advance	5,000	
f	Red Cross Advance	40,000	
g	Extra Curricular Activities Advance	10,000	
h	Scouts and Guides Advance	7,000	
i	CCTV Advance	3,00,000	4,08,000
	TOTAL		4,08,000

## SCH 11: Advances/ Deposits ( Debit)

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	<b>Advances</b>		
a	Physics Department Advance	8,000	
b	Chemistry Department Advance	10,000	
c	Zoology Department Advance	10,000	
d	Botany Department Advance	8,000	
e	Electronic Department Advance	5,000	
f	NSS Advance	30,000	
g	Red Cross Advance	40,000	
h	Extra Curricular Activities Advance	10,000	
i	Scouts and Guides Advance	7,000	1,28,000
	TOTAL		1,28,000



## 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	14,29,386	
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



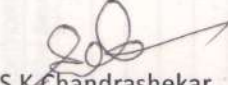
## SCH 15: Opening Balances

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	Cash in Hand		2,698
2	Bank Balances		
a	College A/c-Indian Bank-A/c No:518775368		8,01,785
b	Scholarship A/c- Indian Bank- A/c No:518774954		2,78,789
c	Other A/c (Specify)		
	Joint A/c- Indian Bank A/c No:518774284	49,51,249	
	Exam A/c- SBM Bank A/c No:64009604123	30,637	
	Salary A/c-SBM Bank A/c No:64124658714	54,686	
	UGC A/c-Canara Bank A/c No:0521101047898	1,71,022	
	Postal Stamps	218	52,07,812
	TOTAL		62,91,084

## SCH 16: Closing Balances

SL No	Particulars	Amount(Rs)	Amount(Rs)
1	Cash in Hand		1,800
2	Bank Balances		
a	College A/c-Indian Bank-A/c No:518775368		16,46,183
b	Scholarship A/c- Indian Bank- A/c No:518774954		2,25,628
c	Other A/c (Specify)		
	Joint A/c- Indian Bank A/c No:518774284	62,03,209	
	Exam A/c- SBM Bank A/c No:64009604123	31,723	
	Salary A/c-SBM Bank A/c No:64124658714	8,55,573	
	UGC A/c-Canara Bank A/c No:0521101047898	50,114	
	Postal Stamps	731	71,41,350
	TOTAL		90,14,961

Date: **16 SEP 2019**  
for D.V.S College of Arts and Science

  
S.K. Chandrashekar  
(Principal)

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

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

  
CA Sharath  
(Proprietor)

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



DESHEEYA VIDYA SHAALA®, SHIVAMOGGA

COLLEGE ACCOUNT

SCHEDULES TO BALANCE SHEET AS ON 31.03.2019

SCH C - Fixed Assets. - A (College)

Sl.No	NAME OF THE ASSET	GROSS BLOCK				DEPRECIATION BLOCK				W.D.V		RATE OF DEPN. %
		AS ON 01.04.2018	ADDITIONS Before Sept	ADDITIONS After Sept	DELETIONS	AS ON 31.03.2019	UPTO 01.04.2018	Dep For the year	UPTO 31.03.2019	As on 01.04.2018	As on 31.03.2019	
1	Building	21,78,992	-	-	-	21,78,992	18,37,441	34,155	18,71,596	3,41,551	3,07,396	10
2	Biometric Machine	7,350	-	-	-	7,350	551	1,020	1,571	6,799	5,779	15
3	CC Camera	-	4,88,468	-	-	4,88,468	-	73,270	73,270	-	4,15,198	15
4	Computers	3,44,656	-	-	-	3,44,656	2,88,438	22,487	3,10,925	56,218	33,731	40
5	E.P.A.B.X Machine	33,795	-	-	-	33,795	31,496	345	31,841	2,299	1,954	15
6	Electronic Scale	4,720	-	-	-	4,720	354	655	1,009	4,366	3,711	15
7	Fax Machine	9,000	-	-	-	9,000	8,388	92	8,480	612	520	15
8	Furniture & Fixture	18,36,438	18,006	-	-	18,54,444	14,00,240	45,420	14,45,660	4,36,198	4,08,784	10
9	Lab Equipments	20,03,248	-	18,456	-	20,21,704	17,63,748	37,309	18,01,057	2,39,500	2,20,647	15
10	Library Books & Journals	13,06,853	55,557	48,170	-	14,10,580	11,67,657	87,535	12,55,192	1,39,196	1,55,388	40
11	Motor Pump	33,459	-	-	-	33,459	5,019	4,266	9,285	28,440	24,174	15
12	Sports Materials	56,792	-	62,149	-	1,18,941	24,080	9,568	33,648	32,712	85,293	15
13	UPS & Battery	2,01,000	-	-	-	2,01,000	15,075	27,889	42,964	1,85,925	1,58,036	15
14	Water Cooler	1,06,920	-	-	-	1,06,920	70,583	5,451	76,034	36,337	30,866	15
	<b>Total</b>	<b>81,23,223</b>	<b>5,62,031</b>	<b>1,28,775</b>	<b>-</b>	<b>88,14,029</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>	

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

Sl.No	NAME OF THE ASSET	GROSS BLOCK				DEPRECIATION BLOCK				W.D.V		RATE OF DEPN. %
		AS ON 01.04.2018	ADDITIONS Before Sept	ADDITIONS After Sept	DELETIONS	AS ON 31.03.2019	UPTO 01.04.2018	Dep For the year	UPTO 31.03.2019	As on 01.04.2018	As on 31.03.2019	
1	Building	11,61,033	-	-	-	11,61,033	10,96,420	7,461	10,93,881	74,613	67,152	10
2	Furniture & Fixture	53,636	-	-	-	53,636	40,260	1,575	41,835	13,376	11,801	10
3	Library Books & Journals	13,11,673	-	-	-	13,11,673	11,42,551	67,650	12,10,201	1,69,122	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	15
5	Computers	16,89,697	-	-	-	16,89,697	13,74,006	1,26,276	15,00,282	3,15,691	1,89,415	40
6	Water Cooler	46,482	-	-	-	46,482	41,491	750	42,241	4,991	4,241	15
7	Xerox machine	67,550	-	-	-	67,550	60,297	1,088	61,385	7,253	6,165	15
8	Sports gym	5,07,482	-	-	-	5,07,482	3,86,670	18,122	4,04,792	1,20,812	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>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>	



**D.V.S COLLEGE OF ARTS AND SCIENCE, SHIVAMOGGA**  
**A UNIT OF DESHEEYA VIDYA SAMITHI ®, SHIVAMOGGA**  
**COLLEGE ACCOUNT**

**ANNEXURE 2: DETAILS FOR ENDOWMENT FUND**

Sl.No.	Name of the Donor	Date of Investement	Maturity Date	Certificate Number	Rate of Interest %	Opening Balance	Current year Additions	Matured during the year	Re-investeme nt	Closing Balance
1	Karnataka Bank Ltd.,/1	09.04.2018	09.04.2019	233726	7.10	1,03,404	-	-	-	1,03,404
2	Karnataka Bank Ltd.,/2	21.01.2019	21.01.2020	740697	7.75	-	88,000	-	-	88,000
3	Karnataka Bank Ltd.,/3	28.03.2018	28.03.2019	233512	7.10	15,001	-	-	-	15,001
	<b>TOTAL</b>					<b>1,18,405</b>	<b>88,000</b>	<b>-</b>	<b>-</b>	<b>2,06,405</b>



**D.V.S COLLEGE OF ARTS AND SCIENCE, SHIVAMOGGA**  
**A UNIT OF DESHEEYA VIDYA SAMITHI ® , SHIVAMOGGA**  
**COLLEGE ACCOUNT**

**ANNEXURE 1: DETAILS FOR ENDOWMENT FUND RECEIVED**

Sl. No.	Name of the Donor	Opening Balance	Current year Additions	Current year Deletions(Trns. To scholarship A/c)	Closing Balance
1	Hombuja Jain Mutt, Hombuja	50,000	-	-	50,000
2	Sri.S.Dasharathu, Shivamogga	3,000	-	-	3,000
3	Sri.Rangaraju, Shivamogga	2,500	-	-	2,500
4	Smt.Ramani Iyengar, Shivamogga	2,000	-	-	2,000
5	Sri.Madan Gaonkar	1,000	-	-	1,000
6	Sri.Srinivasan H, Shivamogga	15,002	-	-	15,002
7	Sri.N.Sathyamurthy, Shivamogga	5,000	-	-	5,000
8	Sri.M.D.Gopalakrishna, Shivamogga	5,000	-	-	5,000
9	Sri.Kantesha Murthy, Shivamogga	5,000	-	-	5,000
10	Sri.C.S.Nanjundian, Shivamogga	5,555	-	-	5,555
11	Sri.H.R.S.Shastry, Shivamogga	5,000	-	-	5,000
12	Smt.S.Vedamma, Shivamogga	3,000	-	-	3,000
13	Sri.Shivaramakrishna Sastry	20,000	-	-	20,000
14	Sri.S.V.Chamu	2,348	-	-	2,348
15	Smt.Radha Nadig, Shivamogga	20,000	-	-	20,000
16	Sri.M.S.Nagaraj Rao, Shivamogga	16,000	-	-	16,000
17	Sri.B.N.Sunanda, Shivamogga	15,000	-	-	15,000
18	Sri.Karthik	5,000	-	-	5,000
19	Sri.Manjunath Kini	20,000	-	-	20,000
20	Sri.Girish Bangalore	6,000	-	-	6,000
	<b>TOTAL</b>	<b>2,06,405</b>	<b>-</b>	<b>-</b>	<b>2,06,405</b>



**D.V.S. COLLEGE OF ARTS & SCIENCE  
UNIT OF DESHEEYA VIDYA SHALA SAMITHI ®**

**BALRAJ URS ROAD,  
SHIVAMOGGA-577201**

**FINANCIAL STATEMENTS**

**As on 31<sup>st</sup> March 2020**

**(2019-2020)**

# ABS & Co.,

CHARTERED ACCOUNTANTS

Anand S. Yadehalli

Partner

B.Com., L.L.B., F.C.A.

E-mail : asyabs@yahoo.co.in

Mob. : 94483 46804

Tel : 270754

1st Cross (B), Gandhinagar  
SHIMOGA - 577 201.

Ref. No.....

## INDEPENDENT AUDITOR'S REPORT

Date.....

### Report on the Financial Statements

#### Opinion

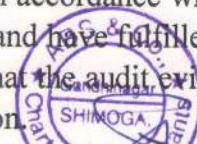
We have audited the accompanying financial statements of " COLLEGE ACCOUNT " D.V.S. ARTS & SCIENCE COLLEGE, A UNIT OF DESHEEYA VIDYA SHALA SAMITHI®, Shivamogga, which comprise the Balance Sheet as at 31.03.2020, the Income & Expenditure Account for the year ended 31.03.2020, Receipts & Payment Account 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 D.V.S. ARTS & SCIENCE COLLEGE, A UNIT OF DESHEEYA VIDHYA SHALA SAMITHI®, SHIVAMOGGA for the year ended March 31, 2020, 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 " COLLEGE ACCOUNT " D.V.S ARTS & SCIENCE COLLEGE, A UNIT DESHEEYA VIDYA SHALA SHIVAMOGGA as at March 31, 2020,
- ii) In case of Income & Expenditure, of the excess of income over expenditure in of "COLLEGE ACCOUNT " of D.V.S ARTS & SCIENCE COLLEGE, A UNIT OF DESHEEYA VIDYA SHALA, SHIVAMOGGA for the year ended March 31,2020 and
- iii) The Financial Statements of " COLLEGE ACCOUNT " of D.V.S ARTS & SCIENCE COLLEGE, A UNIT OF DESHEEYA VIDYA SHALA, SHIVAMOGGA, 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 misstatements. 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.

Date: 30-11-2020.

Place: Shivamogga.

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

For ABS & Co.,  
Chartered Accountants  
  
(Anand S. Adeshani)  
Partner  
1st Cross (B), Gandhinagar  
SHIMOGA - 577 201



**D.V.S COLLEGE OF ARTS AND SCIENCE, SHIVAMOGGA**  
**RECEIPTS & PAYMENTS FOR THE YEAR ENDING 31/03/2020**

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
<b>Opening Balance</b>					40,400.00
Indian Bank-74284 (Joint A/c)	62,03,209.00		By Admission Fee		
Indian Bank-74954 (Scholarship A/c)	2,25,628.00		" Academic Expenses		
Indian Bank-75368 (College A/c)	16,46,183.00		Extra Curricular	1,07,506.00	
State Bank of India-58714 (Salary A/c)	8,55,573.00		Flag	29,280.00	
State Bank of India-04123 (Exam A/c)	31,723.00		Identity Card	21,630.00	
Canara Bank -47898 (UGC A/c)	50,114.00		Library	11,910.00	
Cash In Hand	1,800.00		College Magazine	88,828.00	
Postage Stamps	731.00	90,14,961.00	Red Cross	46,508.00	
			Rovers & Rangers	42,971.00	
			Scouts & Guide	388.00	
<b>Joint A/c</b>			Sports	1,00,631.00	
Admission Fee	40,400.00		Student Welfare Fund	36,640.00	
Lab Fee	1,51,060.00		Teacher Welfare Fund	36,600.00	
Tuition Fee	7,65,160.00	9,56,620.00	Test	78,924.00	
			University	17,10,850.00	
			Fine Paid	24,300.00	23,36,966.00
<b>Academic Fee</b>	40,400.00		" Administrative/General Expenses		
Admission Fee	29,280.00		Lab Chemical Expenses	48,003.00	
Certificate fee	2,90,100.00		Lab Consumable Expenses	2,814.00	
Development Fee	47,321.00		Lab Glasswares Expenses	34,658.00	
Extra Curricular Fee	29,800.00		Magazines & Journals	25,340.00	
Flag Fee	24,440.00		TDS Fine	17,220.00	
Identity Card fee	1,51,060.00		Telephone & Interest Charges	47,524.00	
Laboratory	1,29,185.00		Travelling & Conveyance Charges	4,940.00	
Library Fee	1,24,440.00		News Paper & Periodicals	34,893.00	
College Magazine fee	43,920.00		Office Expenses	1,550.00	
Medical Fee	89,740.00		Other Expenses	60,187.00	
Reading Room Fee	73,200.00		Postage & Courier Charges	7,000.00	
Red Cross	73,250.00		Printing	30,630.00	
Scouts & Guide Fee	1,50,000.00		Stationary	40,700.00	
Sports Expenses	4,93,420.00		Professional Tax (Annual)	2,500.00	
Sports Fee	36,600.00		Interest & Late Fee	200.00	
Student Welfare Fund	36,600.00		Xerox	3,597.00	3,61,756.00
Teacher Welfare Fund	95,160.00				
Transfer Certificate	24,440.00		" Examination Expenses		33,842.00
Tuition Fee	7,65,160.00		" Exam Remuneration/Honorarium		1,36,290.00
University Fee	17,10,850.00	44,83,940.00			
Other Fee Received	874.00				
Late Fee	24,700.00				






<ul style="list-style-type: none"> <li>" Fee Reimbursement</li> <li>" Fee Reimbursement (Unencashed Cheques)</li> <li>" Exam Remuneration/Honorarium</li> <li>" Examination Expenses</li> </ul>	<ul style="list-style-type: none"> <li>8,10,950.00</li> <li>21,560.00</li> <li>1,36,290.00</li> <li>33,842.00</li> </ul>	<ul style="list-style-type: none"> <li>Reimbursement Fee</li> <li>Reimbursement Fee (Unencashed Cq.Paid)</li> <li>Spots Expenses</li> <li>Spots Materials</li> </ul>	<ul style="list-style-type: none"> <li>3,668,803.00</li> <li>1,55,135.00</li> </ul>	<ul style="list-style-type: none"> <li>8,03,790.00</li> <li>3,590.00</li> <li>5,23,938.00</li> </ul>
<ul style="list-style-type: none"> <li>" Salary Grants</li> <li>" Salary Grant Received</li> <li>" Arrears Salary Received</li> <li>" Surrender leave Received</li> </ul>	<ul style="list-style-type: none"> <li>3,53,64,108.00</li> <li>8,44,406.00</li> <li>77,70,165.00</li> </ul>	<ul style="list-style-type: none"> <li>" Salary Grants</li> <li>" Salary Paid</li> <li>" Arrears Salary Paid</li> <li>" Surrender leave Paid</li> <li>" DA Arrears Paid</li> </ul>	<ul style="list-style-type: none"> <li>3,53,64,108.00</li> <li>5,592.00</li> <li>37,33,643.00</li> <li>5,03,071.00</li> </ul>	<ul style="list-style-type: none"> <li>3,96,06,414.00</li> </ul>
<ul style="list-style-type: none"> <li>" Salary Deductions</li> <li>ASS NSS</li> <li>Family Welfare Fund</li> <li>Group Insurance</li> <li>Group Insurance Retirement</li> <li>Loan-Indian Bank A/c</li> <li>Kodagu Relief</li> <li>LIC</li> <li>Professional Tax On Employee</li> <li>TDS on Salary</li> <li>TDS on Salary(Arrears)</li> </ul>	<ul style="list-style-type: none"> <li>18,23,595.00</li> <li>3,260.00</li> <li>47,760.00</li> <li>2,37,078.00</li> <li>1,58,698.00</li> <li>89,287.00</li> <li>14,09,461.00</li> <li>65,200.00</li> <li>46,40,500.00</li> <li>1,34,084.00</li> </ul>	<ul style="list-style-type: none"> <li>" Salary Deductions Paid</li> <li>ASS NSS</li> <li>Family Welfare Fund</li> <li>Group Insurance</li> <li>Group Insurance Retirement</li> <li>Loan-Indian Bank A/c</li> <li>Kodagu Relief</li> <li>LIC</li> <li>Professional Tax On Employee</li> <li>TDS on Salary</li> <li>TDS on Salary(Arrears)</li> </ul>	<ul style="list-style-type: none"> <li>16,44,592.00</li> <li>2,980.00</li> <li>2,37,078.00</li> <li>43,680.00</li> <li>1,46,880.00</li> <li>89,287.00</li> <li>12,92,690.00</li> <li>59,600.00</li> <li>34,66,500.00</li> <li>1,34,084.00</li> </ul>	<ul style="list-style-type: none"> <li>71,19,371.00</li> </ul>
<ul style="list-style-type: none"> <li>" Interest Incomes</li> <li>Indian Bank-74284   Joint A/c</li> <li>Indian Bank-74954   Scholarship A/c</li> <li>Indian Bank-75368   College A/c</li> <li>SBI Bank-04123   Bazaar Branch A/c</li> <li>SBI Bank-58714   Salary A/c</li> <li>Canara Bank-47898   UGC</li> </ul>	<ul style="list-style-type: none"> <li>2,53,165.00</li> <li>9,341.00</li> <li>1,20,719.00</li> <li>1,092.00</li> <li>9,873.00</li> <li>2,353.00</li> </ul>	<ul style="list-style-type: none"> <li>" Department Expenses</li> <li>Botany Department</li> <li>Chemistry Department</li> <li>Electronics Department</li> <li>Physics Department</li> <li>Zoology Department</li> <li>Red Cross Expenses</li> </ul>	<ul style="list-style-type: none"> <li>8,000.00</li> <li>10,000.00</li> <li>7,000.00</li> <li>5,000.00</li> <li>5,000.00</li> <li>1,625.00</li> </ul>	<ul style="list-style-type: none"> <li>36,625.00</li> </ul>
<ul style="list-style-type: none"> <li>" Scholarship</li> <li>KMDC (Arivu)</li> <li>Poor Students</li> <li>Prathibha Puraskara</li> <li>Sanchi Honnamma</li> <li>SC Student</li> <li>ST Student</li> <li>Unencashed Cheque</li> </ul>	<ul style="list-style-type: none"> <li>6,88,120.00</li> <li>22,000.00</li> <li>15,434.00</li> <li>16,000.00</li> <li>27,570.00</li> <li>1,00,140.00</li> <li>4,315.00</li> </ul>	<ul style="list-style-type: none"> <li>" Other Charges</li> <li>Bank Charges</li> <li>" Repairs &amp; Maintenance</li> <li>Building</li> <li>Computer</li> <li>Electrical</li> <li>Others</li> <li>Printer</li> </ul>	<ul style="list-style-type: none"> <li>3,96,543.00</li> <li>800.00</li> <li>23,895.00</li> <li>3,000.00</li> <li>32,268.00</li> <li>3,000.00</li> </ul>	<ul style="list-style-type: none"> <li>1,520.00</li> <li>62,963.00</li> </ul>



<b>Advances by Departments</b>				
Botany Department	8,000.00			
Chemistry Department	10,000.00			
Electronics Department	7,000.00			
NSS Department	30,000.00			
Physics Department	5,000.00			
Zoology Department	5,000.00			
Extra Curricular Activities	3,000.00			
Sports	1,15,000.00			
Red Cross Advance Received	3,000.00			
<b>TDS Collected</b>				
Endowment Deposit Reinvested				
<b>Scholarship</b>				
KMDC (Arrivu)			7,28,120.00	
Poor Students			22,000.00	
Prathibha Puraskara			11,810.00	
Sanchi Honnamma			18,000.00	
SC Student			41,939.00	
ST Student			86,245.00	
Unencashed Cheque			2,915.00	
Govt Remittance (Int on Scholarship A/c (As Per AG Instructions)	1,86,000.00			9,11,029.00
<b>Advances to Departments</b>				
Botany Department	5,167.00		8,000.00	
Chemistry Department			15,000.00	
Electronics Department			7,000.00	
NSS Department			50,000.00	
Physics Department			10,000.00	
Zoology Department			10,000.00	
Red Cross Advance Paid			3,000.00	
Extra Curricular Activities			3,000.00	
Sports			1,71,720.00	2,77,720.00
<b>Liability Books</b>				
TDS Paid				57,936.00
Endowment Deposit Reinvested				5,167.00
<b>Closing Balance</b>				
Indian Bank-74284 (Joint A/c)			74,12,994.00	
Indian Bank-74954 (Scholarship A/c)			50,905.00	
Indian Bank-75368 (College A/c)			27,61,378.00	
State Bank of India-58714 (Salary A/c)			67,27,263.00	
State Bank of India-04123			32,815.00	
Canara Bank -47898 (UGC A/c)			52,467.00	
Cash In Hand			2,570.00	
Postage Stamps			731.00	
<b>TOTAL</b>				1,70,41,123.00
<b>TOTAL</b>			<b>TOTAL</b>	<b>6,96,25,875.00</b>

Date : 30-11-2020.  
Place : Shivamogga

For Desheeya Vidhya Shala Samithi\*, Shivamogga.

  
President  
Desheeya Vidya Shala Samithi (R.)  
Shivamogga.

  
Secretary  
Desheeya Vidya Shala Samithi (R.)  
Shivamogga.

"As per our report of even date"

  
FOR ABS & CO.,  
Chartered Accountants  
(Anand S. Yathnathi)  
Partner


1st Cross (B), Gandhinagar,  
SHIMOGGA - 577 201.

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



**D.V.S COLLEGE OF ARTS AND SCIENCE, SHIVAMOGGA**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31/03/2020**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Admission Fee	40,400.00	By Lab Fee Joint A/c	1,51,060.00
" Academic Expenses	23,36,966.00	" Tution Fee Joint A/c	7,65,160.00
" Administrative/General Expenses	3,95,598.00	" Admission Fee Joint A/c	40,400.00
" Exam Remuneration/Honorarium	1,36,290.00	" Academic Fee	44,59,240.00
" Spots Expenses	3,68,803.00	" Fee Reembursemnt (Unencashed Cheques)	21,560.00
" Salary Paid	3,53,64,108.00	" Exam Remuneration/Honorarium	1,36,290.00
" Department Expenses	36,625.00	" Salary Grant Received	3,53,64,108.00
" Bank Charges	1,520.00	" Administrative/General	58,542.00
" Repairs & Maintenance	62,963.00	" Interest Incomes	3,96,543.00
" Govt Remittance (Int on Scholarship A/c (As Per AG Instructions)	1,46,614.00		
" Reimbursement Fee ( Unencased Cq. Paid)	3,590.00		
" Spots Materials	1,55,135.00		
" Depreciation	5,20,567.00		
" Excess of Income Over Expenditure	18,23,724.00		
<b>TOTAL</b>	<b>4,13,92,903.00</b>	<b>TOTAL</b>	<b>4,13,92,903.00</b>

  
**FOR ABS & Co.,**  
 Chartered Accountants  
 (Anand S. Yadehalli)  
 Partner  
 1st Cross (B), Gandhinagar,  
 SHIMOGGA - 577 201

  
**Principal**  
 D.V.S. College of Arts & Science  
 Shivamogga.

**D.V.S COLLEGE OF ARTS AND SCIENCE, SHIVAMOGGA**  
**BALANCE SHEET AS ON 31/03/2020**

LIABILITIES	Sch	AMOUNT	ASSTES	Sch	AMOUNT
Capital Fund	A	2,10,01,835.00	Fixed Asstes	D	23,66,056.00
Endowment Deposit	Annexure-1	2,06,405.00	Endowment Deposite	Annexure-2	2,06,405.00
Current Liabilities	B	67,61,759.00	Advance / Receivables	C	1,63,845.00
			Fee Compensation Receivables From Govt		81,44,650.00
			Fee Receivables		47,920.00
			Closing Balance		
			Indian Bank-74284 (Joint A/c)		74,12,994.00
			Indian Bank-74954 (Scholarship A/c)		50,905.00
			Indian Bank-75368 (College A/c)		27,61,378.00
			State Bank of India-58714 (Salary A/c)		67,27,263.00
			State Bank of India-04123		32,815.00
			Canara Bank-47898 ( UGC A/C)		52,467.00
			Cash In Hand		2,570.00
			Postage Stamps		731.00
<b>TOTAL</b>		<b>2,79,69,999.00</b>	<b>TOTAL</b>		<b>2,79,69,999.00</b>

Date : 30-11-2020.

Place : Shivamogga

For Desheeya Vidhya Shala Samithi® , Shivamogga.

  
 President  
**President**

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

  
 Secretary  
**Secretary**

Desheeya Vidya Shala Samithi (R.)  
 Shivamogga.

"Asper our report of even date"

For ABS & Co.,  
 Chartered Accountants



(Anand S. Yadehalli)  
 Partner

1st Cross (B), Gandhinagar  
 SHIMOGGA - 577 201

  
 Principal

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





**DESHEEVA VIDYA SHAALA@ SHIVAMOGGA.**  
**COLLEGE ACCOUNT**

**SCHEDULES TO BALANCE SHEET AS ON 31.03.2020**

**SCH - FIXED ASSETS, D (COLLEGE)**

No.	Name of the Asset	Gross Block			Depreciation Block			W.D.V			Rate of DEP.N.%
		As on 01/04/2019	Additions Before Sept.	Deletions	As on 31/03/2020	Upto 01/04/2019	Dep for the year	Upto 31/03/2020	As on 01/04/2019	As on 31/03/2020	
1	Building	21,78,992.00	-	-	21,78,992.00	18,71,596.00	30,740.00	19,02,336.00	3,07,396.00	2,76,656.00	10%
2	Furnitures & Pictures	18,54,444.00	-	-	18,54,444.00	14,45,660.00	40,878.00	14,86,538.00	4,08,784.00	3,67,906.00	10%
	<b>Total(A)</b>	<b>40,33,436.00</b>	<b>-</b>	<b>-</b>	<b>40,33,436.00</b>	<b>33,17,256.00</b>	<b>71,618.00</b>	<b>33,88,874.00</b>	<b>7,16,180.00</b>	<b>6,44,562.00</b>	
1	Biometric Machine	7,350.00	-	-	7,350.00	1,571.00	867.00	2,438.00	5,779.00	4,912.00	15%
2	CC Camera	4,88,468.00	-	-	4,88,468.00	73,270.00	62,280.00	1,35,550.00	4,15,198.00	3,52,918.00	15%
3	E.P.A.B.X Machine	33,795.00	-	-	33,795.00	31,841.00	293.00	32,134.00	1,954.00	1,661.00	15%
4	Electronic Scale	4,720.00	-	-	4,720.00	1,009.00	557.00	1,566.00	3,711.00	3,154.00	15%
5	Fax Machine	9,000.00	-	-	9,000.00	8,480.00	78.00	8,558.00	520.00	442.00	15%
6	Lab Equipments	20,21,704.00	-	-	20,21,704.00	18,01,057.00	33,097.00	18,34,154.00	2,20,647.00	1,87,550.00	15%
7	Motor Pump	33,459.00	-	-	33,459.00	9,285.00	3,626.00	12,911.00	24,174.00	20,548.00	15%
8	Sports Materials	1,18,941.00	-	-	1,18,941.00	33,648.00	12,794.00	46,442.00	85,293.00	72,499.00	15%
9	UPS & Battry	2,01,000.00	-	-	2,01,000.00	42,964.00	23,705.00	66,669.00	1,58,036.00	1,34,331.00	15%
10	Water Cooler	1,06,920.00	-	-	1,06,920.00	76,034.00	4,633.00	80,667.00	30,886.00	26,253.00	15%
	<b>Total(B)</b>	<b>30,25,357.00</b>	<b>-</b>	<b>-</b>	<b>30,25,357.00</b>	<b>20,79,159.00</b>	<b>1,41,930.00</b>	<b>22,21,089.00</b>	<b>9,46,198.00</b>	<b>8,04,268.00</b>	
13	Computers	3,44,656.00	-	-	3,44,656.00	3,10,925.00	13,492.00	3,24,417.00	33,731.00	20,239.00	40%
14	Libray Books & Journals	14,10,580.00	22,162.00	-	14,68,516.00	12,55,192.00	78,175.00	13,33,367.00	1,55,388.00	1,35,149.00	40%
	<b>Total(C)</b>	<b>17,55,236.00</b>	<b>22,162.00</b>	<b>-</b>	<b>18,13,172.00</b>	<b>15,66,117.00</b>	<b>91,667.00</b>	<b>16,57,784.00</b>	<b>1,89,119.00</b>	<b>1,55,388.00</b>	





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

No.	Name of the Asset	Gross Block			Depreciation Block			W.D.V		Rate of DEPN.%	
		As on 01/04/2019	Additions Before Sept.	Deletions After Sept.	As on 31/03/2020	Upto 01/04/2019	Dep for the year	Upto 31/03/2020	As on 01/04/2019		As on 31/03/2020
1	Building	11,61,033.00			11,61,033.00	10,93,881.00	6,715.00	11,00,596.00	67,152.00	60,437.00	10%
2	Furnitures & Pictures	53,636.00			53,636.00	41,835.00	1,180.00	43,015.00	11,801.00	10,621.00	10%
	<b>Total(D)</b>	<b>12,14,669.00</b>	<b>-</b>	<b>-</b>	<b>12,14,669.00</b>	<b>11,35,716.00</b>	<b>7,895.00</b>	<b>11,43,611.00</b>	<b>78,953.00</b>	<b>71,058.00</b>	
4	Lab Equipments	36,52,290.00			36,52,290.00	31,58,036.00	74,138.00	32,32,174.00	4,94,254.00	4,20,116.00	15%
6	Water Cooler	46,482.00			46,482.00	42,241.00	636.00	42,877.00	4,241.00	3,605.00	15%
7	Xerox Machine	67,550.00			67,550.00	61,385.00	925.00	62,310.00	6,165.00	5,240.00	15%
8	Sports Gym	5,07,482.00			5,07,482.00	4,04,792.00	15,403.00	4,20,195.00	1,02,690.00	87,287.00	15%
	<b>Total(E)</b>	<b>42,73,804.00</b>	<b>-</b>	<b>-</b>	<b>42,73,804.00</b>	<b>36,66,454.00</b>	<b>91,102.00</b>	<b>37,57,556.00</b>	<b>6,07,350.00</b>	<b>5,16,248.00</b>	
3	Library Books & Journals	13,11,673.00			13,11,673.00	12,10,201.00	40,589.00	12,50,790.00	1,01,472.00	60,883.00	40%
5	Computers	16,89,697.00			16,89,697.00	15,00,282.00	75,766.00	15,76,048.00	1,89,415.00	1,13,649.00	40%
	<b>Total(F)</b>	<b>30,01,370.00</b>	<b>-</b>	<b>-</b>	<b>30,01,370.00</b>	<b>27,10,483.00</b>	<b>1,16,355.00</b>	<b>28,26,838.00</b>	<b>2,90,887.00</b>	<b>1,74,532.00</b>	
	<b>Total(A+B+C+D+E+F)</b>	<b>1,73,03,872.00</b>	<b>22,162.00</b>	<b>35,774.00</b>	<b>1,73,61,808.00</b>	<b>1,44,75,185.00</b>	<b>5,20,567.00</b>	<b>1,49,95,752.00</b>	<b>28,28,687.00</b>	<b>23,66,056.00</b>	



**D.V.S COLLEGE OF ARTS AND SCIENCE, SHIVAMOGGA**  
**SCHEDULES AS ON 31/03/2020**

**ANNEXTURE 1 : DETAILS FOR ENDOWMENT FUND RECEIVED**

Sl. No	Name of the Donor	Opening Balance	Current year addition	Current Year Deletions	Closing Balance
1	Hombuja Jain Mutt, Hombuja	50,000.00	-	-	50,000.00
2	Sri.S.Dasharathu,Shivamogga	3,000.00	-	-	3,000.00
3	Sri.Rangaraju, Shivamogga	2,500.00	-	-	2,500.00
4	Smt.Ramani Iyengar,Shivamogga	2,000.00	-	-	2,000.00
5	Sri.Madan Gaonkar	1,000.00	-	-	1,000.00
6	Sri Srinivasan H,Shivamogga	15,002.00	-	-	15,002.00
7	Sri.N Sathyamurthy,Shivamogga	5,000.00	-	-	5,000.00
8	Sri.M.D.Gopalakrishna,Shivamogga	5,000.00	-	-	5,000.00
9	Sri.Kantesha Murthy,Shivamogga	5,000.00	-	-	5,000.00
10	Sri.C.S.Nanjundian,Shivamogga	5,555.00	-	-	5,555.00
11	Sri.H.R.S.Shastry,Shivamogga	5,000.00	-	-	5,000.00
12	Smt.S.Vedamma,Shivamogga	3,000.00	-	-	3,000.00
13	Sri.sivaramakrishna Sastry	20,000.00	-	-	20,000.00
14	Sri.S.V.Chamu	2,348.00	-	-	2,348.00
15	Smt.Radha Nadig,Shivamogga	20,000.00	-	-	20,000.00
16	Sri.M.S.Nagaraj Rao,Shivamogga	16,000.00	-	-	16,000.00
17	Sri.B.N.Sunanda,Shivamogga	15,000.00	-	-	15,000.00
18	Sri. Karthik	5,000.00	-	-	5,000.00
19	Sri.Manjunath Kini	20,000.00	-	-	20,000.00
20	Sri.Girish ,Banhalore	6,000.00	-	-	6,000.00
	<b>TOTAL</b>	<b>2,06,405.00</b>	<b>-</b>	<b>-</b>	<b>2,06,405.00</b>





D.V.S COLLEGE OF ARTS AND SCIENCE, SHIVAMOGGA  
SCHEDULES AS ON 31/03/2020

ANNEXTURE 2 : DETAILS FOR ENDOWMENT FUND

Sl. No	Name of the Donor	Certificate Number	Rate of Interest %	Opening Balance	Current Year Addition	Maturity During the Year	Reinvestment	Closing Balance
1	Karnataka Bank Ltd.,/1	233726	7.10	1,03,404.00	-	-	-	1,03,404.00
2	Karnataka Bank Ltd.,/2	740697	7.75	88,000.00	-	-	-	88,000.00
3	Karnataka Bank Ltd.,/3	233512	7.10	15,001.00	-	-	-	15,001.00
<b>TOTAL</b>				<b>2,06,405.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,06,405.00</b>



## **DVS ARTS & SCIENCE COLLEGE**

**A UNIT OF DESHEEYA VIDYA SHALA SAMITHI®**

**SHIVAMOGGA**

**Year ended: 31.03.2020.**

### **SIGNIFICANT ACCOUNTING POLICIES & EXPLAINTORY INFORMATION**

#### **1. Basis Of Accounting:**

Income and Expenditure are recognized on the cash basis. Whereas, Bank Interest is recognized as and when credited to account.

#### **2. Contingencies and events occurring after the Balance Sheet date:**

There are no contingencies as on the date of Balance Sheet and no significant events occurred after balance sheet which needs adjustments to assets and liability as on the date of Balance Sheet or require disclosure.

#### **3. Property, plant & Equipment:**

- i) The book value has been considered as original cost and the depreciation has been provided on that basis.
- 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.

#### **4. Revenue recognition**

- i) Fee from students are recognized at the time of their admission.
- ii) Fee reimbursement from Government is accounted on accrual basis.
- iii) Revenue is recognized based only when the consideration can be reasonably measured and there exists reasonable certainty of its recovery.
- iv) Interest on Bank Deposit is accounted on maturity.

#### **5. Government Grants:**

The Grants for Capital and revenue expenditure are accounted as per AS 12 .Grants related to acquiring capital assets are treated as deferred income which is recognized in the income and expenditure on a systematic and rational basis over the useful life of the asset. The Grant in the nature of revenue expenditure for research project and salary of employees are accounted by deducting the related expenditure. Unspent grants are accounted as liability.

#### **6. Investments:**

No Investments are held by the institution



**7. Contingent Liability:**

There is no contingent liability or contingent assets exist as on the date of Balance sheet.

Date: 30-11-2020  
Place: Shivamogga

  
**Principal**  
**D.V.S. College of Arts & Science**  
**Shivamogga.**