

Website: www.dvsdegreecollege.org.
Email: principal.dvscollege@gmail.com

Off : 08182-278455
Fax : 08182-401592



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

(Permanently Affiliated to Kuvempu University)

(Accredited from National Assessment & Accreditation Council at the B+ Level)

Sir M.V. Road, Post Box No.81, SHIVAMOGGA-577201, Karnataka State

DVV Clarification for 4.1.4 (4.1.4.1)

Average percentage of expenditure excluding salary for infrastructure augmentation during last five years (INR IN LAKHS)

4.1.4.1. Expenditure for infrastructure augmentation excluding salary year wise during last five years (INR IN LAKHS)

HEI Input:

| 2020-21 | 2019-20 | 2018-19 | 2017-18 | 2016-17 |
|---------|---------|---------|---------|---------|
| 60.28 | 31.88 | 79.65 | 99.90 | 19.75 |

Finding of DVV: Provide the schedule of fixed asset in which relevant items regarding infrastructure augmentation highlighted duly certified by finance officer and CA for the year 2016-17, 2017-18, 2018-19, 2019-20 and 2020-21.

Declaration

In response to DVV 4.1.4.1., please find attached copy of infrastructure augmentation extracted from the audit report from 2016-17, 2017-18, 2018-19, 2019-20 and 2020-21 and also the highlighted consolidated statement duly signed by finance officer and CA for the last five years.

Principal

PRINCIPAL

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



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DVV Clarification for 4.1.4 Average percentage of expenditure, excluding salary for infrastructure augmentation during last five years(INR in Lakhs)

4.1.4.1. Expenditure for infrastructure augmentation, excluding salary year-wise during last five years (INR in lakhs)

2016-17

| Infrastructure Augmentation | | | | | |
|-----------------------------|---------|----------------------------|-------------------|------------|-----------------------|
| Item | College | Schedule | Item | Management | Schedule |
| Building expences | 207594 | Sch 16 Capital expenditure | Building expenses | 1396310 | Expenditure Statement |
| Furniture | 70388 | Sch 16 Capital expenditure | Furniture | 128000 | Expenditure Statement |
| Lab equipments | 74526 | Sch 16 Capital expenditure | Library window | 32450 | Expenditure Statement |
| Library books | 15588 | Sch 16 Capital expenditure | | | |
| | 368096 | | | 1556760 | |
| | | | | 1924856 | |

Extracted from Books of Accounts

H. K. S.
Principal

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

D. S. S.
Secretary

Desheeya Vidya Shala Samithi (P.)
Shivamogga.

For ABS & Co.,
Chartered Accountants

(Anand S. Yadehalli)
Partner

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



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DVV Clarification: Average percentage of expenditure excluding salary for infrastructure augmentation during last five years (INR IN LAKHS)

4.1.4.1. Expenditure for infrastructure augmentation excluding salary year wise during last five years (INR IN LAKHS)

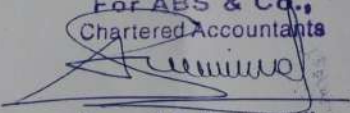
2017-18

| Infrastructure Augmentation | | | | | | |
|-----------------------------|------------------|----------------------------|---------|---------------------|------------|-----------------------|
| Sl. No. | Item | Schedule | College | Item | Management | Schedule |
| 1 | Water cooler | Sch 16 Capital expenditure | 29240 | Building renovation | 5696357 | Expenditure statement |
| 2 | Furniture | Sch 16 Capital expenditure | 134000 | | | |
| 3 | Lab equipments | Sch 16 Capital expenditure | 104166 | | | |
| 4 | UPS and Battery | Sch 16 Capital expenditure | 201000 | | | |
| 5 | Electronic scale | Sch 16 Capital expenditure | 4720 | | | |
| 6 | Biometric | Sch 16 Capital expenditure | 7350 | | | |
| 7 | Motor pump | Sch 16 Capital expenditure | 33489 | | | |
| | | | 513965 | | 5696357 | |
| | | | | | 6210322 | |

* Extracted from Books of Accounts *


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


Secretary
Dasheeya Vidya Shala Samithi (P) Ltd.
Shivamogga.


For ABS & Co.,
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1st Cross (B), Gandhinagar.
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Sir M.V.Road, Post Box No.81, SHIVAMOGGA-577201, Karnataka State

DVV Clarification: Average percentage of expenditure excluding salary for infrastructure augmentation during last five years (INR IN LAKHS)

4.1.4.1. Expenditure for infrastructure augmentation excluding salary year wise during last five years (INR IN LAKHS)

2018-19

| Infrastructure Augmentation | | | | | | |
|-----------------------------|-----------------|---------|----------------------------|----------------------|------------|-----------------------|
| Sl. No. | Item | College | Schedule | Item | Management | Schedule |
| 1 | CCTV | 488468 | Sch 14 Capital expenditure | CCTV | 86977 | Expenditure statement |
| 2 | Furniture | 18006 | Sch 14 Capital expenditure | CCTV | 21200 | Expenditure statement |
| 3 | Lab equipments | 18456 | Sch 14 Capital expenditure | Furniture | 249500 | Expenditure statement |
| 4 | Library books | 103727 | Sch 14 Capital expenditure | Garden | 45000 | Expenditure statement |
| 5 | Sports material | 62149 | Sch 14 Capital expenditure | Maths lab renovation | 1070778 | Expenditure statement |
| | | | | UPS and Battery | 420700 | Expenditure statement |
| | | | | Computer | 1045100 | Expenditure statement |
| | | | | Electrical | 126900 | Expenditure statement |
| | | 690806 | | | 3066155 | |
| | | | | | 3756961 | |

Extracted from Books of Accounts


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


Secretary
Desheeya Vidya Shala Samithi (P) Ltd
Shivamogga.

For ABS & Co.,
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(Anand S. Yadehalli)
Partner
1st Cross (B), Gandhinagar
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D.V.S.College of Arts & Science, Shivamogga

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Sir M.V.Road, Post Box No.81, SHIVAMOGGA-577201,Karnataka State

DVV Clarification: Average percentage of expenditure excluding salary for infrastructure augmentation during last five years (INR IN LAKHS)

4.1.4.1. Expenditure for infrastructure augmentation excluding salary year wise during last five years (INR IN LAKHS)

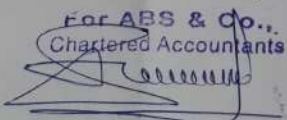
2019-20

| Infrastrucure Augmentation | | | | | | |
|----------------------------|---------|-----------------------|---------------|------------|-----------------------|--|
| Item | College | Schedule | Item | Management | Schedule | |
| Sports material | 155135 | Expenditure statement | Furniture | 2576721 | Expenditure statement | |
| | | | Printing | 178560 | Expenditure statement | |
| | | | Battery | 44000 | Expenditure statement | |
| | | | Interior work | 68500 | Expenditure statement | |
| | 155135 | | | 2867781 | | |
| | | | | 3022916 | | |

* Extracted from Books of Accounts *


Principal
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Shivamogga.


For ABS & Co.,
Chartered Accountants
(Anand S. Yadehalli)
Partner
1st Cross (B), Gandhinagar
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Sir M.V.Road, Post Box No.81, SHIVAMOGGA-577201,Karnataka State

DVV Clarification: Average percentage of expenditure excluding salary for infrastructure augmentation during last five years (INR IN LAKHS)

4.1.4.1. Expenditure for infrastructure augmentation excluding salary year wise during last five years (INR IN LAKHS)

2020-21

| Infrastructure Augmentation | | | | | | |
|-----------------------------|------|---------|----------|---------------|------------|-----------------------|
| Sl. No. | Item | College | Schedule | Item | Management | Schedule |
| | | | | Furniture | 35000 | Expenditure statement |
| | | | | Building work | 4866134 | Expenditure statement |
| | | | | Digital board | 350000 | Expenditure statement |
| | | | | Total | 5251134 | |
| | | | | | 5251134 | |

Extracted from Books of Accounts

M.V.S.
Principal

PRINCIPAL

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

Rajghoshkar.S

For ABS & Co.,
Chartered Accountants

(Anand S. Yadehalli)
Partner
1st Cross (B), Gandhinagar,
SHIMOGA - 577 201.

Acadmic

Physical

2016-17

17

SCH 15: Administrative & General Expenses

| 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 |

PRINCIPAL

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

Secretary

Desheeya Vidya Shala Samithi (R.)
Shivamogga.

SCH 17: Opening Balances

| SL No | Particulars | Amount(Rs) | Amount(Rs) |
|-------|--|------------|------------|
| | | | 423 |
| 1 | Cash in Hand | | |
| 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 | | 2,66,869 |
| e | Scholarship A/c- Indian Bank- A/c No:518774954 | | |
| 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

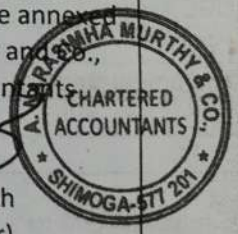
| SL No | Particulars | Amount(Rs) | Amount(Rs) |
|-------|--|------------|------------|
| | | | 14917 |
| 1 | Cash in Hand | | |
| 2 | Cash in Hand as Instrument (Cheques, DD) | | |
| 3 | Bank Balances | | |
| a | College A/c-Indian Bank-A/c No:518775368 | 40,33,122 | |
| b | Government A/c | | |
| 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

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

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

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



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

Rajghosh
Secretary
Desheeya Vidya Shala Samithi (R)
Shivamogga.

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

7

SCH C - Fixed Assets. - A (College)

| Sl.No | NAME OF THE ASSET | GROSS BLOCK | | | | DEPRECIATION BLOCK | | | W.D.V | | RATE |
|-------|--------------------------|-------------|-----------|-----------|------------|--------------------|-------------|------------|------------|------------|---------|
| | | AS ON | ADDITIONS | ADDITIONS | AS ON | UPTO | Dep For the | UPTO | as on | as on | OF |
| | | 01.04.2016 | BeFr Sept | Afr Sept | 31.03.2017 | 01.04.2016 | year | 31.03.2017 | 01.04.2016 | 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 | | 17,02,438 | 12,70,354 | 61,293 | 13,31,647 | 3,61,693 | 3,70,791 | 15 |
| 3 | Library Books & Journals | 12,62,823 | | 15,588 | 12,78,411 | 11,06,231 | 32,098 | 11,38,329 | 1,56,592 | 1,40,082 | 20 |
| 4 | Lab Equipments | 18,24,556 | | 74,526 | 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 | 24,986 | 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 |
| | Total | 72,12,750 | 2,45,450 | 1,22,646 | 75,80,846 | 61,56,220 | 2,07,467 | 63,63,687 | 10,56,527 | 12,17,159 | |

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

| Sl.No | NAME OF THE ASSET | GROSS BLOCK | | | | DEPRECIATION BLOCK | | | W.D.V | W.D.V | RATE |
|-------|--------------------------|-------------|-----------|-----------|------------|--------------------|-------------|------------|------------|------------|---------|
| | | AS ON | ADDITIONS | ADDITIONS | AS ON | UPTO | Dep For the | UPTO | as on | as on | OF |
| | | 01.04.2016 | BeFr Spet | Afr Sept | 31.03.2017 | 01.04.2016 | year | 31.03.2017 | 31.03.2016 | 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 |
| | Total | 84,89,843 | | | 84,89,843 | 64,37,280 | 4,28,437 | 68,65,717 | 20,52,583 | 16,24,126 | |

| | | | | | | | | | | |
|--------------------------|-------------|----------|----------|-------------|-------------|----------|-------------|-----------|-----------|--|
| GRAND TOTAL (A+B) | 1,57,02,593 | 2,45,450 | 1,22,646 | 1,60,70,689 | 1,25,93,500 | 6,35,904 | 1,32,29,404 | 31,09,090 | 28,41,285 | |
|--------------------------|-------------|----------|----------|-------------|-------------|----------|-------------|-----------|-----------|--|

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

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

Acadame
Physical

2017-18

Administrative & General Expenses

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

SCH 16: Capital Expenditure

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

M. V. V. V.

PRINCIPAL

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

Secretary

Desheeya Vidya Shala Samithi (R.)
Shivamogga.

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

SCH C - Fixed Assets. - A (College)

| Sl.No | NAME OF THE ASSET | GROSS BLOCK | | | | DEPRECIATION BLOCK | | | | W.D.V | | RATE |
|-------|--------------------------|------------------|-----------------|-----------------|---------------|--------------------|------------------|------------------|------------------|------------------|------------------|---------|
| | | AS ON | ADDITIONS | ADDITIONS | DELETIONS | AS ON | UPTO | Dep For the year | UPTO | As on | As on | OF |
| | | 01.04.2017 | Before Sept | After Sept | | 31.03.2018 | 01.04.2017 | | 31.03.2018 | 01.04.2017 | 31.03.2018 | DEPN. % |
| 1 | Building | 21,78,992 | - | - | - | 21,78,992 | 17,99,491 | 37,950 | 18,37,441 | 3,79,501 | 3,41,551 | 10 |
| 2 | Furniture & Fixture | 17,02,438 | 39,000 | 95,000 | - | 18,36,438 | 13,31,647 | 68,594 | 14,00,240 | 3,70,791 | 4,36,198 | 15 |
| 3 | Library Books & Journals | 12,78,411 | - | 43,765 | 15,323 | 13,06,853 | 11,38,329 | 29,328 | 11,67,657 | 1,40,082 | 1,39,196 | 20 |
| 4 | Lab Equipments | 18,99,082 | 73,143 | 31,023 | - | 20,03,248 | 17,07,750 | 55,997 | 17,63,748 | 1,91,332 | 2,39,500 | 20 |
| 5 | Computers | 3,44,656 | - | - | - | 3,44,656 | 2,69,699 | 18,739 | 2,88,438 | 74,957 | 56,218 | 25 |
| 6 | Water Cooler | 77,680 | 29,240 | - | - | 1,06,920 | 61,499 | 9,084 | 70,583 | 16,181 | 36,337 | 20 |
| 7 | Fax Machine | 9,000 | - | - | - | 9,000 | 8,280 | 108 | 8,388 | 720 | 612 | 15 |
| 8 | E.P.A.B.X Machine | 33,795 | - | - | - | 33,795 | 31,090 | 406 | 31,496 | 2,705 | 2,299 | 15 |
| 9 | UPS & Battery | - | - | 2,01,000 | - | 2,01,000 | - | 15,075 | 15,075 | - | 1,85,925 | 15 |
| 10 | Electronic Scale | - | - | 4,720 | - | 4,720 | - | 354 | 354 | - | 4,366 | 15 |
| 11 | Biometric Machine | - | - | 7,350 | - | 7,350 | - | 551 | 551 | - | 6,799 | 15 |
| 12 | Motor Pump | - | 33,459 | - | - | 33,459 | - | 5,019 | 5,019 | - | 28,440 | 15 |
| 13 | Sports Materials | 56,792 | - | - | - | 56,792 | 15,902 | 8,178 | 24,080 | 40,890 | 32,712 | 20 |
| | Total | 75,80,846 | 1,74,842 | 3,82,858 | 15,323 | 81,23,223 | 63,63,687 | 2,49,384 | 66,13,071 | 12,17,159 | 15,10,152 | |

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

| Sl.No | NAME OF THE ASSET | GROSS BLOCK | | | | DEPRECIATION BLOCK | | | | W.D.V | W.D.V | RATE |
|-------|--------------------------|------------------|-------------|------------|-----------|--------------------|------------------|------------------|------------------|------------------|------------------|---------|
| | | AS ON | ADDITIONS | ADDITIONS | DELETIONS | AS ON | UPTO | Dep For the year | UPTO | As on | As on | OF |
| | | 01.04.2017 | Before Sept | After Sept | | 31.03.2018 | 01.04.2017 | | 31.03.2018 | 31.03.2017 | 31.03.2018 | DEPN. % |
| 1 | Building | 11,61,033 | | | | 11,61,033 | 10,78,130 | 8,290 | 10,86,420 | 82,904 | 74,613 | 10 |
| 2 | Furniture & Fixture | 53,636 | | | | 53,636 | 37,900 | 2,360 | 40,260 | 15,736 | 13,376 | 15 |
| 3 | Library Books & Journals | 13,11,673 | | | | 13,11,673 | 11,00,271 | 42,280 | 11,42,551 | 2,11,402 | 1,69,122 | 20 |
| 4 | Lab Equipments | 36,52,290 | | | | 36,52,290 | 29,25,447 | 1,45,369 | 30,70,815 | 7,26,843 | 5,81,475 | 20 |
| 5 | Computers | 16,89,697 | | | | 16,89,697 | 12,68,776 | 1,05,230 | 13,74,006 | 4,20,921 | 3,15,691 | 25 |
| 6 | Water Cooler | 46,482 | | | | 46,482 | 40,244 | 1,248 | 41,491 | 6,238 | 4,991 | 20 |
| 7 | Xerox machine | 67,550 | | | | 67,550 | 58,484 | 1,813 | 60,297 | 9,066 | 7,253 | 20 |
| 8 | Sports gym | 5,07,482 | | | | 5,07,482 | 3,56,467 | 30,203 | 3,86,670 | 1,51,015 | 1,20,812 | 20 |
| | Total | 84,89,843 | - | - | - | 84,89,843 | 68,65,717 | 3,36,794 | 72,02,511 | 16,24,126 | 12,87,332 | |

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

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

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

2018-19

12

- Physical
■ Academic

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 & 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 |

M. V. V. V.

PRINCIPAL

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

R. S. S. S.
Secretary

Desheeya Vidya Shala Samithi (R.)
Shivamogga.

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 | |
|-------|--------------------------|------------------|-----------------|-----------------|-----------|--------------------|------------------|-----------------|------------------|------------------|------------------|---------|
| | | AS ON | ADDITIONS | ADDITIONS | DELETIONS | AS ON | UPTO | Dep For the | UPTO | As on | As on | OF |
| | | 01.04.2018 | Before Sept | After Sept | | 31.03.2019 | 01.04.2018 | year | 31.03.2019 | 01.04.2018 | 31.03.2019 | DEPN. % |
| 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 | 30,886 | 15 |
| | Total | 81,23,223 | 5,62,031 | 1,28,775 | - | 88,14,029 | 66,13,070 | 3,49,462 | 69,62,532 | 15,10,153 | 18,51,497 | |

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

| Sl.No | NAME OF THE ASSET | GROSS BLOCK | | | | DEPRECIATION BLOCK | | | W.D.V | W.D.V | RATE | |
|-------|--------------------------|------------------|-------------|------------|-----------|--------------------|------------------|-----------------|------------------|------------------|-----------------|---------|
| | | AS ON | ADDITIONS | ADDITIONS | DELETIONS | AS ON | UPTO | Dep For the | UPTO | As on | As on | OF |
| | | 01.04.2018 | Before Sept | After Sept | | 31.03.2019 | 01.04.2018 | year | 31.03.2019 | 01.04.2018 | 31.03.2019 | DEPN. % |
| 1 | Building | 11,61,033 | - | - | - | 11,61,033 | 10,86,420 | 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 |
| | Total | 84,89,843 | - | - | - | 84,89,843 | 72,02,510 | 3,10,142 | 75,12,652 | 12,87,333 | 9,77,191 | |

| | | | | | | | | | | | |
|--------------------------|--------------------|-----------------|-----------------|----------|--------------------|--------------------|-----------------|--------------------|------------------|------------------|--|
| GRAND TOTAL (A+B) | 1,66,13,066 | 5,62,031 | 1,28,775 | - | 1,73,03,872 | 1,38,15,580 | 6,59,604 | 1,44,75,184 | 27,97,486 | 28,28,687 | |
|--------------------------|--------------------|-----------------|-----------------|----------|--------------------|--------------------|-----------------|--------------------|------------------|------------------|--|

H. V.
PRINCIPAL

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

Rajshankar
Secretary

Desheeya Vidya Sha - Samithi (R.)
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 | " Tuition 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 Reimbursement (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 (Unencashed 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 | | |
| TOTAL | 4,13,92,903.00 | TOTAL | 4,13,92,903.00 |

M. V. L. L.

PRINCIPAL

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

Desheeya S
Secretary

Desheeya Vidya Shala Samithi (R.)
Shivamogga.

For ABS & Co.,
Chartered Accountants

Anand S. Yadehalli
(Anand S. Yadehalli)

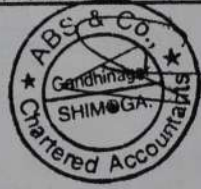
Partner
1st Cross (B), Gandhinagar
SHIMOGA - 577 201

Principal
Principal

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

DESHEEYA VIDYA SHAALA@,SHIVAMOGGA.
COLLEGE ACCOUNT
SCHEDULES TO BALANCE SHEET AS ON 31.03.2020

| SCH - FIXED ASSETS. D (COLLEGE) | | | | | | | | | | | | |
|---------------------------------|-------------------------|---------------------|------------------------|-----------------------|-----------|---------------------|---------------------|--------------------|---------------------|--------------------|--------------------|--------|
| Sl.No. | Name of the Asset | Gross Block | | | | Depreciation Block | | | | W.D.V | | Rate |
| | | As on | Additions Before Sept. | Additions After Sept. | Deletions | As on | Upto | Dep for the year | Upto | As on | As on | of |
| | | 01/04/2019 | | | | 31/03/2020 | 01/04/2019 | | 31/03/2020 | 01/04/2019 | 31/03/2020 | DEPN.% |
| 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 & Pictues | 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% |
| | Total(A) | 40,33,436.00 | - | - | - | 40,33,436.00 | 33,17,256.00 | | | | | |
| 1 | Blometric 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% |
| | Total(B) | 30,25,357.00 | - | - | - | 30,25,357.00 | 20,79,159.00 | 1,41,930.00 | 22,21,089.00 | 9,46,198.00 | 8,04,268.00 | |
| 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 | 35,774.00 | - | 14,68,516.00 | 12,55,192.00 | 78,175.00 | 13,33,367.00 | 1,55,388.00 | 1,35,149.00 | 40% |
| | Total(C) | 17,55,236.00 | 22,162.00 | 35,774.00 | - | 18,13,172.00 | 15,66,117.00 | 91,667.00 | 16,57,784.00 | 1,89,119.00 | 1,55,388.00 | |



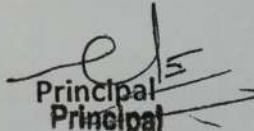
M. V. S. S. S.
PRINCIPAL
D.V.S. College of Arts & Science
SHIVAMOGGA

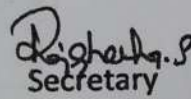
Rishabh P.
Secretary
Desheeya Vidya Shala Samithi (R.)
Shivamogga.

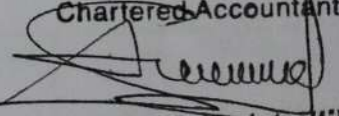
D.V.S COLLEGE OF ARTS AND SCIENCE, SHIVAMOGGA
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31/03/2021

| EXPENDITURE | AMOUNT | INCOME | AMOUNT |
|---|-----------------------|------------------------------|-----------------------|
| To Admission Fee Remittance | 44,000.00 | By Lab Fee Joint A/c | 87,100.00 |
| " Academic Expenses | 20,54,234.00 | " Tution Fee Joint A/c | 5,57,315.00 |
| " Administrative/General Expenses | 2,90,615.00 | " Admision Fee Joint A/c | 44,000.00 |
| " Spots Expenses | 1,38,188.00 | " Academic Fee | 44,42,592.00 |
| " Salary Paid | 3,71,05,884.00 | " Salary Grant Received | 3,71,05,884.00 |
| " Department Expenses | 41,406.00 | " Interest Incomes | 3,91,632.00 |
| " Bank Charges | 1,328.00 | " Endowment Deposit Interest | 20,534.00 |
| " Repairs & Maintenance | 1,90,867.00 | | |
| " Govt Remittance (Int on Scholarship A/c (As Per AG Instructions) | 23,668.00 | | |
| " Depreciation | 4,15,168.00 | | |
| " Excess of Income Over Expenditure | 23,43,699.00 | | |
| TOTAL | 4,26,49,057.00 | TOTAL | 4,26,49,057.00 |

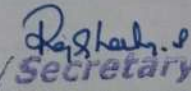
For Desheeya Vidhya Shala Samithi® ,Shivamogga.


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


Secretary
Secretary
Desheeya Vidyashala Samithi (R.)
SHIVAMOGGA.

For ABS & Co.,
Chartered Accountants

(Anand S. Yadehalli)
Partner
1st Cross (B), Gandhinagar,
SHIMOGA - 577 201


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


Secretary
Desheeya Vidya Shala Samithi (R.)
Shivamogga.

DESHEEYA VIDYA SHAALA®, SHIVAMOGGA.
COLLEGE ACCOUNT
SCHEDULES TO BALANCE SHEET AS ON 31.03.2021

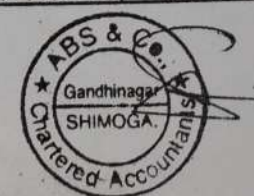
| SCH - FIXED ASSETS. D (COLLEGE) | | | | | | | | | | | | |
|---------------------------------|-----------------------|---------------------|------------------------|-----------------------|-----------|---------------------|---------------------|--------------------|---------------------|--------------------|--------------------|--------|
| Sl.No. | Name of the Asset | Gross Block | | | | Depreciation Block | | | | W.D.V | | Rate |
| | | As on | Additions Before Sept. | Additions After Sept. | Deletions | As on | Upto | Dep for the | Upto | As on | As on | of |
| | | 01/04/2020 | | | | 31/03/2021 | 01/04/2020 | year | 31/03/2021 | 01/04/2020 | 31/03/2021 | DEPN.% |
| 1 | Building | 21,78,992.00 | - | - | - | 21,78,992.00 | 19,02,336.00 | 27,666.00 | 19,30,002.00 | 2,76,656.00 | 2,48,990.00 | 10% |
| 2 | Furnitures & Pictures | 18,54,444.00 | - | - | - | 18,54,444.00 | 14,86,538.00 | 36,791.00 | 15,23,329.00 | 3,67,906.00 | 3,31,115.00 | 10% |
| | Total(A) | 40,33,436.00 | - | - | - | 40,33,436.00 | 33,88,874.00 | 64,457.00 | 34,53,331.00 | 6,44,562.00 | 5,80,105.00 | |
| 1 | Biometric Machine | 7,350.00 | - | - | - | 7,350.00 | 2,438.00 | 737.00 | 3,175.00 | 4,912.00 | 4,175.00 | 15% |
| 2 | CC Camera | 4,88,468.00 | - | - | - | 4,88,468.00 | 1,35,550.00 | 52,938.00 | 1,88,488.00 | 3,52,918.00 | 2,99,980.00 | 15% |
| 3 | E.P.A.B.X Machine | 33,795.00 | - | - | - | 33,795.00 | 32,134.00 | 249.00 | 32,383.00 | 1,661.00 | 1,412.00 | 15% |
| 4 | Electronic Scale | 4,720.00 | - | - | - | 4,720.00 | 1,566.00 | 473.00 | 2,039.00 | 3,154.00 | 2,681.00 | 15% |
| 5 | Fax Machine | 9,000.00 | - | - | - | 9,000.00 | 8,558.00 | 66.00 | 8,624.00 | 442.00 | 376.00 | 15% |
| 6 | Lab Equipments | 20,21,704.00 | - | - | - | 20,21,704.00 | 18,34,154.00 | 28,133.00 | 18,62,287.00 | 1,87,550.00 | 1,59,417.00 | 15% |
| 7 | Motor Pump | 33,459.00 | - | - | - | 33,459.00 | 12,911.00 | 3,082.00 | 15,993.00 | 20,548.00 | 17,466.00 | 15% |
| 8 | Sports Materials | 1,18,941.00 | - | - | - | 1,18,941.00 | 46,442.00 | 10,875.00 | 57,317.00 | 72,499.00 | 61,624.00 | 15% |
| 9 | UPS & Battery | 2,01,000.00 | - | - | - | 2,01,000.00 | 66,669.00 | 20,150.00 | 86,819.00 | 1,34,331.00 | 1,14,181.00 | 15% |
| 10 | Water Cooler | 1,06,920.00 | - | - | - | 1,06,920.00 | 80,667.00 | 3,938.00 | 84,605.00 | 26,253.00 | 22,315.00 | 15% |
| | Total(B) | 30,25,357.00 | - | - | - | 30,25,357.00 | 22,21,089.00 | 1,20,641.00 | 23,41,730.00 | 8,04,268.00 | 6,83,627.00 | |
| 13 | Computers | 3,44,656.00 | - | - | - | 3,44,656.00 | 3,24,417.00 | 8,096.00 | 3,32,513.00 | 20,239.00 | 12,143.00 | 40% |
| 14 | Libray Books | 14,68,516.00 | - | 67,788.00 | - | 15,36,304.00 | 13,33,367.00 | 67,618.00 | 14,00,985.00 | 1,35,149.00 | 1,35,319.00 | 40% |
| | Total(C) | 18,13,172.00 | - | 67,788.00 | - | 18,80,960.00 | 16,57,784.00 | 75,714.00 | 17,33,498.00 | 1,55,388.00 | 1,47,462.00 | |

| Sch-Fixed Assets-B (U.G.C) | | | | | | | | | | | | |
|----------------------------|---------------------------|-----------------------|------------------------|-----------------------|-----------|-----------------------|-----------------------|--------------------|-----------------------|---------------------|---------------------|--------|
| Sl.No. | Name of the Asset | Gross Block | | | | Depreciation Block | | | | W.D.V | | Rate |
| | | As on | Additions Before Sept. | Additions After Sept. | Deletions | As on | Upto | Dep for the | Upto | As on | As on | of |
| | | 01/04/2020 | | | | 31/03/2021 | 01/04/2020 | year | 31/03/2021 | 01/04/2020 | 31/03/2021 | DEPN.% |
| 1 | Building | 11,61,033.00 | - | - | - | 11,61,033.00 | 11,00,596.00 | 6,044.00 | 11,06,640.00 | 60,437.00 | 54,393.00 | 10% |
| 2 | Furnitures & Pictures | 53,636.00 | - | - | - | 53,636.00 | 43,015.00 | 1,062.00 | 44,077.00 | 10,621.00 | 9,559.00 | 10% |
| | Total(D) | 12,14,669.00 | - | - | - | 12,14,669.00 | 11,43,611.00 | 7,106.00 | 11,50,717.00 | 71,058.00 | 63,952.00 | |
| 4 | Lab Equipments | 36,52,290.00 | - | - | - | 36,52,290.00 | 32,32,174.00 | 63,017.00 | 32,95,191.00 | 4,20,116.00 | 3,57,099.00 | 15% |
| 6 | Water Cooler | 46,482.00 | - | - | - | 46,482.00 | 42,877.00 | 541.00 | 43,418.00 | 3,605.00 | 3,064.00 | 15% |
| 7 | Xerox Machine | 67,550.00 | - | - | - | 67,550.00 | 62,310.00 | 786.00 | 63,096.00 | 5,240.00 | 4,454.00 | 15% |
| 8 | Sports Gym | 5,07,482.00 | - | - | - | 5,07,482.00 | 4,20,195.00 | 13,093.00 | 4,33,288.00 | 87,287.00 | 74,194.00 | 15% |
| | Total(E) | 42,73,804.00 | - | - | - | 42,73,804.00 | 37,57,556.00 | 77,437.00 | 38,34,993.00 | 5,16,248.00 | 4,38,811.00 | |
| 3 | Libray Books | 13,11,673.00 | - | - | - | 13,11,673.00 | 12,50,790.00 | 24,353.00 | 12,75,143.00 | 60,883.00 | 36,530.00 | 40% |
| 5 | Computers | 16,89,697.00 | - | - | - | 16,89,697.00 | 15,76,048.00 | 45,460.00 | 16,21,508.00 | 1,13,649.00 | 68,189.00 | 40% |
| | Total(F) | 30,01,370.00 | - | - | - | 30,01,370.00 | 28,26,838.00 | 69,813.00 | 28,96,651.00 | 1,74,532.00 | 1,04,719.00 | |
| | Total(A+B+C+D+E+F) | 1,73,61,808.00 | - | 67,788.00 | - | 1,74,29,596.00 | 1,49,95,752.00 | 4,15,168.00 | 1,54,10,920.00 | 23,66,056.00 | 20,18,676.00 | |

M. V. L. K.

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

K. J. Shetty
Secretary
Desheeya Vidya Shala Samithi (R.)
Shivamogga.



Academics
Physical Infrastructure
Physical Expenditure

Expenditure of DVS Arts & Science College For the year 2016-17

| Sl No | Particular | Amount |
|-------|--|----------------|
| 1 | Other Building Expense | 1396310 |
| 2 | Expense for DVS Arts & Science College | 219720 |
| 3 | Fund Transfer from DVS MC | 268593 |
| 4 | Prathibha Puraskar | 50000 |
| | Total | 1934623 |

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

Rajshree S.
Secretary
Desheeya Vidya Shala Samithi (R.)
Shivamogga.

Expenditure of DVS Arts & Science College For the year 2017-18

■ Academic
■ Physical Infrastructure Augment
□ Physical Expenditure

| CG , CANTEEN, Salary & other EXPENSES | | BUILDING WORK & OTHER REQUIREMENT EXPENSES | |
|--|------------------|---|----------------------------|
| Details of exps from DVS MC | Amount | Details of exps | Amount of Exps from DVS MC |
| B.C.A & B.Sc extra 20% admission exp | 37380.00 | Flex Board making from Raghavendra Industries | 14500.00 |
| coffee/tea exps @ admission time | 4080.00 | LED Monitor, Keyboard, Mouse purchased charges | 363570.00 |
| B.Sc,(P.C.M) 20% extra admission exp | 7032.00 | Ladies staff room toilet renovation work | 44550.00 |
| coffee/tea exps@ admission time | 24000.00 | Staff room flooring granite work | 69734.00 |
| Delux chalk board purchase | 8200.00 | Gaurden Electrical work itmes | 2800.00 |
| Prospectus printing exps | 44000.00 | Staff room toilet tiles work exp | 50150.00 |
| Cleaning Staff Salary up to one year | 160000.00 | water proofing work (S.B. Lokesh) | 5760.00 |
| Affiliation Fees | 256814.00 | B.Com Admission flex printing exps | 19965.00 |
| B.Com & B.C.A Text books brought exps | 63040.00 | Gaurden Renovation work(Ukkund) | 32400.00 |
| advertizement exps of Backlag post | 8000.00 | Electrical Poles & Lights brought to Gaurden | 48279.00 |
| Refreshment exp of meeting & programme | 1120.00 | RCC Manhole Cover & Frame brought exp | 58000.00 |
| Fee Refund to students | 67000.00 | College Near Concrete work exps (Sadashivappa) | 151000.00 |
| July-2017 to March-2018 Cg expenses | 9000.00 | Gaurden cleaning Exps | 91000.00 |
| College Name changing fees | 14348.00 | Plumbing work itmes | 11736.00 |
| 2016-17 Rank holder students' advertizement exps | 9000.00 | Plumbing work labour charges | 4500.00 |

M. V. K.

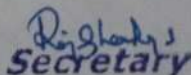
PRINCIPAL
 D.V.S. College of Arts & Science
 SHIVAMOGGA.

Ragharaj
Secretary

Desheeya Vidya Shala Samithi (R.)
 Shivamogga.

| | | | |
|---|------------|---|---------------------|
| Information broucher printing exps | 5000.00 | Battery & UPS | 50000.00 |
| exps of employees who participated in national level workshop/seminar | 20487.00 | New computer Chairs supply bill Payment | 60750.00 |
| PRATHIBHA PURASKAR EXPS | 63000.00 | botanical gaurden & Concrete work payment (Sadashivappa) | 257115.00 |
| TOTAL SALARY PAID | 5467493.00 | Mexican grass purchase to gaurden (Umashankar) | 45000.00 |
| | | Gaurden lighting design iron items(Nihal Industries) | 19500.00 |
| | | Park Plastering work & college backside chamber work exps (Sadashivappa) | 140650.00 |
| | | botanical gaurden/green house renovation work advance payment(Praveen) | 625000.00 |
| | | Inter lock favours work exps (Ukkund) | 51500.00 |
| | | Raja Kaluve concrete work exps (Sadashivappa) | 30000.00 |
| | | 300 flower pots brought to botanical gaurden/green house | 16500.00 |
| | | 3 steps tiles work exps(chandrashekar) | 17257.00 |
| | | concrete work from 11.09.2017 to 28.09.2017 , 22.11.2017 to 02.12.2017 & 15.12.2017 to 10.02.2018(Sadashivappa) | 162268.00 |
| | | Iron desk tops making charges (Master Interiors) | 16800.00 |
| | | 20 no.s iron bench/desk making charges (Raghavendra Industries) | 39000.00 |
| | | Raja Kaluve concrete work from 24.10.2017 to 04.11.2017 (Sadashivappa) | 353031.00 |
| | | Polishing College Godrejs from Master Interiors | 28000.00 |
| | | Electronic itmes brought to gaurden from Bharat T.V House | 24000.00 |


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


Secretary
 Desheeya Vidya Shala Samithi (R.)
 Shivamogga.

| | | | |
|--|-------|---|------------|
| | | Battery stand fixing iron work(Raghavendra Industries) | 17200.00 |
| | | Plants supply to green house/botanical gaurden from Umashankar | 148750.00 |
| | | Singara Sabhangana Electrical work payment to Master Electricals | 760500.00 |
| | | Singara Sabhangana Scurting & Stage Arch Carpenter work labour & Material charges | 65000.00 |
| | | Singara Sabhangana floar Carpet work exps | 90000.00 |
| | | Botanical Garden & Singara Sabhangana Innuaguration exps | 22500.00 |
| | | Painting Labour & materials exps | 1005000.00 |
| | | Singara Sabhangana window Alluminium work | 88000.00 |
| | | Singara Sabhangana P.O.P work exps | 75000 |
| | | UPS & Battery from Nandi Marketing & Karnataka Batteries | 265800.00 |
| | | Galualium Sheet Roof work | 319428 |
| | | Singara Sabhangana Scurting Polishing work | 13400 |
| | | Staircase Stainless steel handlebar items brought exps(Vaibhav Steel) | 42705 |
| | | Required Electronic items to Singara Sabhangana(Bharat .T.V House) | 42250 |
| | | T-Shirt & Blue Cap brought to N.S.S students | 28600 |
| | | Fixing Ceasefire Extinguisher exps | 13000.00 |
| | | Office Room Alluminium Partitian work exps | 63720 |
| | | Workshop honorarium to Yuvarj | 1180 |
| | TOTAL | TOTAL | 5917348.00 |

[Signature]
PRINCIPAL

TOTAL EXPS

12186342.00

[Signature]
Secretary

Vidya Shala Samit
Shivamogga.

Expenditure of DVS Arts & Science College For the year 2018-19

■ Academic
■ Physical Infrastructure
■ Physical Expenditure

| CG , CANTEEN, Salary & other EXPENSES | | BUILDING WORK & OTHER REQUIREMENT EXPENSES | |
|---|-----------|--|--|
| 2018-19 Branding TA/DA exps | 2500.00 | Plumbing items brought & transportation charges | 1295.00 |
| CG expenses of computer Sceince Department | 6269.00 | Steel Handle bar to Stair case of Library | 12900.00 |
| B.C.A & B.Sc extra 20% admission exp | 100800.00 | <u>Electrical & Alluminium work done from Master Interiors</u> | 114000.00 |
| coffee/tea exps | 2551.00 | Admission details Flex printing exps | 6600.00 |
| B.Com extra 12% Admission Fee | 16032.00 | Maths Lab Interior work bill paid to Master Interior & Electricals | 1009496.00 |
| B.Com Text books brought exps | 89224.00 | Maths Lab | |
| Food exps @ the time of affiliation committee visit to college | 3033.00 | Chairs supply to Maths lab | 175000.00 |
| Travelling and other exps paid to Principal for Aided post filling purose visit Joint-Director in Bangalore | 10000.00 | <u>Maths lab painting labour charges+ Itmes brought</u> | 24700.00 |
| Prospectus & Application printing exps & transportation charges | 110950.00 | <u>30 computers, 01 Printer and DVS Writer LG EXT supply bill paid to Aditi tech</u> | 1045100.00 |
| Cleaning Staff Salary up to one year | 170300.00 | Garden plants maintaining charges paid to Umashankar | 6500.00 |
| Affiliation Fees | 556880.00 | <u>UPS Stand supply to Maths Lab</u> | 24700.00 |
| Smart Girl programme Refreshment exps | 8800.00 | Near Strong room window repair & repair work done amount paid to Sadashivappa | 32000.00 |
| Refreshment exp of meeting & programme | 20000.00 | <u>Battery & UPS brought to Maths Lab</u> | 396000.00 |
| July-2017 to March-2018 Cg expenses | 9000.00 | <u>Foot Mat brought from Royal Foam & furnishing to Maths lab</u> | 10000.00 |
| Red Cross-Blood Donating day Photo & Video making Charges + publicity exps | 6030.00 | Paid to G R Mahesh II B.Com student for participating in International level Power lifting compitation | 5000 |
| exps of employees who participated in national level workshop/seminar | 26207.00 | <u>Electrical work done to Maths lab from Master Electricals</u> | 26582.00 |

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

Secretary
Secretary
 Desheeya Vidya Shala Samithi
 Shivamogga

| | | | |
|---------------------------------|-------------------|---|-------------------|
| BCA Book brought exps | 14558.00 | Garden stone items supply exps | 45000.00 |
| 2017-18 Audit bill amount | 33040.00 | Plywood Name board making charges from Patel Glass & Plywoods | 33000.00 |
| Tally multi user rental | 2419.00 | 2017-18 Repair work Security Deposit amount paid to Narayana. B | 16190.00 |
| Xerox exps Aided post documents | 3440.00 | Flex printing of Rank holders wishes | 4000.00 |
| Platinum Jubilee programme exps | 1030980.00 | Paid to Nihal Industries for Colasible gate fitting charges | 10000.00 |
| | | Advertizement exps of Elecronics backlog post | 107100.00 |
| | | Paid to Nihal Industries for Syntax Stand Iron work | 31500 |
| | | Paid to Kamala Enterprises for LED TV to CC camera | 21200 |
| | | CC Camera fixing exps | 86977 |
| | | Tally Software renewal charges | 4035 |
| | | | |
| TOTAL | 2223013.00 | TOTAL | 3157863.00 |
| | | | |
| PRATHIBHA PURASKAR EXPS | 70000.00 | | |
| Fee Refund to students | 132000.00 | | |
| toal | 202000.00 | | |
| | | Total exps | 5582876.00 |

M - V - K

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

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

- Academic
- Physical Infrastructure Augmentations
- Physical Expenditure

Expenditure of DVS Arts & Science College For the year 2019-20

| CG , CANTEEN, Salary & other EXPENSES | | BUILDING WORK & OTHER REQUIREMENT EXPENSES | |
|---|----------|---|-------------------|
| 2020-21 branding exps | 5980.00 | Aditi Tech 12 computer, 3 DVD Writer & Printer supply to DVS A & S college computer lab | 435760.00 |
| national level seminar attending exps of lecturers | 3000.00 | Master Electricals - Computer Lab Fan fitting charges | 16500.00 |
| Francis D'Souza - Spoken english class remuneration | 32000.00 | Singara Sabhangana Electricals work - Master Electricals | 48000.00 |
| | | Master Electricals-new battery fixing charges | 44000.00 |
| | | Master Electricals - Electrical repair work | 42000.00 |
| | | Master interior - Alluminium work | 68500.00 |
| | | plumbing work charges | 17950.00 |
| | | tank cleaning charges | 2150.00 |
| | | Garden maintainence | 28900.00 |
| | | A C supply singara sabangana- Suchi Refrigeration | 149598.00 |
| | | extra workload payment | 54000.00 |
| | | 25 benches making charges - master electricals & Shiva fabrications | 202500.00 |
| | | projector supply | 60670.00 |
| | | vending machine | 67243.00 |
| | | Audit bill | 33040 |
| | | 1464 students platinum jubilee amount | 1464000.00 |

M-V-L-L
PRINCIPAL
 D.V.S. College of Arts & Science
 SHIVAMOGGA.

Desheeya
Secretary
 Desheeya Vidya Shala Samithi (.)
 Shivamogga.

| | | | |
|--|--------------|---|-------------------|
| | | Advertizment exps | 371631.00 |
| | | Geometry - Chairs supply advance payment | 566400.00 |
| | | Aditi tech - color printer supply | 16500.00 |
| | | yash technologies - 6 computers and 1 printer supply to B.com department | 190050.00 |
| | | Corporate Concepts - Digital board supply to | 178560.00 |
| | | Maharaja Gruhavaibhava - godrej lockers supply exps | 140000.00 |
| | | Pooja Enterprises - Plumbing work material suuply | 18750 |
| | | Janatha steels- plumbing items supply | 7920 |
| | | Salary Advance aided employeeX | 387026 |
| | | Electricity charges 12 months | 360000 |
| | | bus diesel charges | 143462.00 |
| | | Digital board supply to school/college-corporate concepts (abhishek enterpraises) | 1050000.00 |
| | TOTAL | 40980.00 | TOTAL |
| | | | 6165110.00 |

- Academic
 Physical Infrastructure Augment
 Physical Expenditure

Expenditure of DVS Arts & Science College For the year 2020-21

| CG , CANTEEN, Salary & other EXPENSES | | BUILDING WORK & OTHER REQUIREMENT EXPENSES | |
|--|------------------|--|-------------------|
| Digital Board supply | 350000.00 | Direct expenses from MC | 188233.00 |
| transfer to college -cleaning staff salary & other exp | 350336.00 | NEFT Maharaja Gruhavaibhav 2 Godrej lockers brought to A&S college Lecturers department | 35000.00 |
| DVS Vinobanagar B.Com electricity charges | 25044.00 | NEFT MASTER ELECTRICAL DVS ARTS AND SCIENCE TRANSFORMER PART MCB FIXING | 4000 |
| Tally software Renewal charges | 4760.00 | Ravindra Plumber DVS A&S College Toilet block plumbing repair work done labour charges | 13500.00 |
| | | Rehaman Tiles Contractor DVS A&S college tiles work labour charges | 1500.00 |
| | | DVS Arts & Science cellor strengthening work and Seepage work expenses | 4866134.00 |
| | | | |
| TOTAL | 730140.00 | TOTAL | 5108367.00 |
| | | Grand Total exps | 5838507.00 |

H. V. S. S.

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

Rishabh S.
Secretary
 Desheeya Vidya Shala Samithi (R.)
 Shivamogga.

2016-17 ✓

D.V.S COLLEGE OF ARTS & SCIENCE

UNIT OF DESHEEYA VIDYA SHALA SAMITHI ®

BALRAJ URS ROAD,

SHIVAMOGGA-577201

FINANCIAL STATEMENTS

As on 31st March 2017

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

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements of "COLLEGE ACCOUNT" D.V.S. College of Arts and Science (A unit of Desheeya Vidya Shala Samithi*), Shivamogga for the year ended March 31, 2017, are prepared in all material respects, shows true and fair view in conformity with the accounting principles generally accepted in India:

- i). In the case of the Balance Sheet, of the state of affairs of "COLLEGE ACCOUNT" of D.V.S. College of Arts and Science, A UNIT OF DESHEEYA VIDYA SHALA SAMITHI*, SHIVAMOGGA as at 31st March 2017 and
- ii). In the case of the Income & Expenditure Account, of the Deficit in the "COLLEGE ACCOUNT" of D.V.S. College of Arts and Science, A UNIT OF DESHEEYA VIDYA SHALA SAMITHI*, SHIVAMOGGA for the year ended 31st March 2017.

Date : 10 OCT 2017
Place : Shivamogga

For A.Narasimha Murthy & Co.
Chartered Accountants
F.R. No. 1110

[CA.SHARATH]
Proprietor
Membership Number: 214289

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


COLLEGE ACCOUNT

BALANCE SHEET AS ON 31.3.2017

| SOURCES OF FUNDS | SOA | CF (Amt in Rs.) | PF (Amt in Rs.) |
|---|-----|-----------------|-----------------|
| CAPITAL FUND | A | 1,21,46,349 | 1,21,22,744 |
| Endowment Deposit | | 1,21,405 | 1,21,404 |
| CURRENT LIABILITIES & PROVISIONS | B | 5,87,389 | 5,28,282 |
| Current Liabilities | | | |
| TOTAL | | 1,29,40,742 | 1,26,29,510 |
| APPLICATION OF FUNDS | | | |
| FIXED ASSETS | C | 28,41,285 | 21,09,094 |
| Fixed Assets | | | |
| Endowment Deposit | | 1,21,405 | 1,21,404 |
| RECEIVABLES | D | 52,050 | 60,110 |
| Advances / Deposits Receivable | | | |
| CURRENT ASSETS | E | 1,08,41,003 | 1,04,78,302 |
| TOTAL | | 1,29,20,742 | 1,26,29,510 |
| NOTES TO ACCOUNTS | F | | |

As per our report of even date annexed
Date: 10 OCT 2017
for D.V.S College of Arts and Science

S.K.Chandrashekar
(Principal)
D.V.S. College of Arts & Science
SHIVAMOGGA - 577 301

for A. Narasimha Murthy & Co.
Chartered Accountants

CA. Sharath
(Proprietor)
Membership No: 214289
F.R.No: 011107 S

D.V.S COLLEGE OF ARTS AND SCIENCE, SHIVAMOGGA
UNIT OF DESHEEYA VIDYA SHALA 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.) |
|---|----------|--------------------|--------------------|
| INCOME | | | |
| 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 | 14,475 |
| Other Receipts | 6 | 4,73,151 | 8,76,491 |
| Fund Transfer (credit) | 8 | 1,93,093 | |
| TOTAL (A) | | 6,29,63,305 | 6,01,88,173 |
| EXPENDITURE | | | |
| Academic Expenses | 2 | 19,19,712 | 15,87,983 |
| Salary | 4 | 5,75,69,788 | 5,53,01,168 |
| Administrative & General Expenses | 15 | 10,44,794 | 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 |
| TOTAL (B) | | 6,30,62,100 | 5,91,52,785 |
| 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
SHIVAMOGGA - 577 201

CA. Sharath
(Proprietor)

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

UNIT OF DESHEEYA VIDYA SHAALA SAMITHI*, SHIVAMOGGA

COLLEGE ACCOUNT

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31.3.2017

3

| RECEIPTS | | | PAYMENTS | | |
|--------------------------------|-----|-------------|-------------------------------------|-----|-------------|
| | SCH | AMOUNT (Rs) | | 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

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

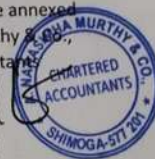
As per our report of even date annexed
for A. Narasimha Murthy & Co.,

Chartered Accountants

(Signature)

A. Sharath
(Proprietor)

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



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

COLLEGE ACCOUNT

SCHEDULES TO BALANCE SHEET AS ON 31.3.2017

SCH A: Capital Fund

4

| 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-imbusement 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 | |
| 3 | MESCOM Deposit | 31,210 | | | 33,150 |
| | Electric Deposit | | | | |
| 4 | Telephone Deposit | | | | |
| 5 | UGC A/c Advances | | | | |
| a | Research Project | 20,000 | 20,000 | | |
| 6 | Departmental Advance | | | | |
| a | Physics Department Advance | | 24,000 | 29,000 | 5,000 |
| b | Chemistry Department Advance | | 10,000 | 15,000 | 5,000 |
| c | Zoology Department Advance | | 15,000 | 15,000 | |
| d | Botany Department Advance | | 8,000 | 8,000 | |
| e | Electronics Department Advance | | 13,000 | 13,000 | |
| f | NSS Advance | | 25,000 | 25,000 | |
| g | Sports Advance | | 94,340 | 94,340 | |
| 7 | Others (Specify) | | | | |
| a | LPG Gas Deposit | 8,900 | | | 8,900 |
| | TOTAL | 60,110 | 2,09,340 | 2,01,280 | 52,050 |

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 |
| | TOTAL | | 1,68,41,001 |

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

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SCH C - Fixed Assets. - A (College)

| Sl.No | NAME OF THE ASSET | GROSS BLOCK | | | | DEPRECIATION BLOCK | | | W.D.V | | RATE |
|-------|--------------------------|------------------|-----------------|-----------------|------------------|--------------------|-----------------|------------------|------------------|------------------|---------|
| | | AS ON | ADDITIONS | ADDITIONS | AS ON | UPTO | Dep For the | UPTO | as on | as on | OF |
| | | 01.04.2016 | Befr Sept | Afr Sept | 31.03.2017 | 01.04.2016 | year | 31.03.2017 | 01.04.2016 | 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 | | 17,02,438 | 12,70,354 | 51,293 | 13,31,547 | 3,61,693 | 3,70,791 | 15 |
| 3 | Library Books & Journals | 12,62,823 | | 15,588 | 12,78,411 | 11,06,231 | 32,098 | 11,38,329 | 1,56,592 | 1,40,082 | 20 |
| 4 | Lab Equipments | 18,24,556 | | 74,526 | 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 | 24,986 | 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 |
| | Total | 72,12,750 | 2,45,450 | 1,22,646 | 75,80,846 | 61,56,220 | 2,07,467 | 63,83,687 | 10,56,527 | 12,17,159 | |

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

| Sl.No | NAME OF THE ASSET | GROSS BLOCK | | | | DEPRECIATION BLOCK | | | W.D.V | | W.D.V | RATE |
|-------|--------------------------|------------------|-----------|-----------|------------------|--------------------|-----------------|------------------|------------------|------------------|---------|------|
| | | AS ON | ADDITIONS | ADDITIONS | AS ON | UPTO | Dep For the | UPTO | as on | as on | OF | |
| | | 01.04.2016 | Befr Spet | Afr Sept | 31.03.2017 | 01.04.2016 | year | 31.03.2017 | 31.03.2016 | 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 | 8,238 | 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 | |
| | Total | 84,89,843 | - | - | 84,89,843 | 64,37,280 | 4,28,437 | 68,65,717 | 20,52,563 | 16,24,126 | | |

| | | | | | | | | | | |
|--------------------------|--------------------|-----------------|-----------------|--------------------|--------------------|-----------------|--------------------|------------------|------------------|--|
| GRAND TOTAL (A+B) | 1,57,02,593 | 2,45,450 | 1,22,646 | 1,60,70,689 | 1,25,93,500 | 6,35,904 | 1,32,29,404 | 31,09,090 | 28,41,285 | |
|--------------------------|--------------------|-----------------|-----------------|--------------------|--------------------|-----------------|--------------------|------------------|------------------|--|

**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

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| PARTICULAR | Amount(Rs) | Amount(Rs) |
|---|------------|------------|
| Academic Receipts- Sch 1 | | |
| 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 | | 1,07,350 |
| Add: Current year receivables | | 46,37,409 |
| Total of Academic receipts(Sch I&E-1) | | |
| Academic Expenses-Sch 2 | | |
| 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 |
| Other Receipts - Sch 6 | | |
| 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 |
| Other Payments - Sch 7 | | |
| 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 | Tuition 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 |
| | | | |
| | | | |
| | TOTAL | | 54,15,224 |

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

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

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| SCH 4 Salary Paid | | Amount(Rs) | Amount(Rs) |
|-------------------|---------------------------------------|-------------|-------------|
| Sl No | Particulars | | |
| | 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 |
| A | Salary Deductions | | |
| 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 | Other Deductions | | |
| 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 | | Amount(Rs) | Amount(Rs) |
|-----------------------|--|------------|------------|
| Sl No | Particulars | | |
| A | Interest Receipts | 1,45,812 | |
| 1 | Interest on Savings Deposits | 15,440 | |
| a | College A/c-Indian Bank-A/c No-518775368 | 1,63,226 | |
| b | Scholarship A/c- Indian Bank- A/c No-518774954 | 1,017 | |
| c | Joint A/c- Indian Bank A/c No-518774284 | 15,748 | |
| d | Exam A/c- SBM Bank A/c No-64009604123 | 13,861 | 3,55,104 |
| e | Salary A/c-SBM Bank A/c No-64124658714 | | |
| f | UGC A/c-Canara Bank A/c No-0521101047898 | | |
| | | 34,433 | |
| B | Miscellaneous Receipts | 38,826 | |
| 1 | Extra Curricular Activities receipts | 8,938 | 82,197 |
| 2 | E M D | | |
| 3 | Other Receipt | | |
| C | Contra Receipts: | 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) | | |
| | | | 10,69,369 |
| | TOTAL | | |

| SCH 7: Other Payments | | Amount(Rs) | Amount(Rs) |
|-----------------------|---------------------------------------|------------|------------|
| Sl No | Particulars | | |
| A | Miscellaneous Payments | 80,410 | |
| | Extra Curricular Activity Expenditure | 10,408 | 90,818 |
| | Miscellaneous Expenses | | |
| B | Contra Payments | 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: | | |
| | Salary Arrears | 14,35,677 | |
| | Surrender Leave | 2,00,287 | |
| 4 | Research Project Grant Refund | 65,000 | 22,97,827 |
| | | | |
| | TOTAL | | 23,88,645 |

| SCH 8: Fund transfer (credit) | | Amount(Rs) | Amount(Rs) |
|-------------------------------|---|------------|------------|
| Sl No | Particulars | | |
| 1 | Fund received from Management | | 51,300 |
| 2 | Amount received towards Affiliation Fee | | 1,41,793 |
| | | | 1,93,093 |
| | TOTAL | | |

| SCH 9: Fund transfer (Debit) | | Amount(Rs) | Amount(Rs) |
|------------------------------|-----------------------------|------------|------------|
| Sl No | Particulars | | |
| 1 | Fund transfer to Management | | 30,780 |
| | | | 30,780 |
| | TOTAL | | |

| SCH 10: Endowment Fund (Credit) | | Amount(Rs) | Amount(Rs) |
|---------------------------------|--------------------------------|------------|------------|
| Sl No | Particulars | | |
| 1 | Endowment Deposit (Annexure 1) | | 5,001 |
| | | | 5,001 |
| | TOTAL | | |

| SCH 11: Endowment Fund (Debit) | | Amount(Rs) | Amount(Rs) |
|--------------------------------|--------------------------------|------------|------------|
| Sl No | Particulars | | |
| 1 | Endowment Deposit (Annexure 2) | | 5,000 |
| | | | 5,000 |
| | TOTAL | | |

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

SCH 13: Advances/ Deposits (Debit)

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

SCH 14: Scholarship Disbursement/ Refund (Debit)

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

SCH 15: Administrative & General Expenses

| 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 | | Amount(Rs) | Amount(Rs) |
|--------------------------|--|------------|------------|
| SL No | Particulars | | |
| | | | 423 |
| 1 | Cash in Hand | | |
| 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 | | 2,66,869 |
| e | Scholarship A/c- Indian Bank- A/c No:518774954 | | |
| f | Other A/c (Specify) | 4432601 | |
| | Joint A/c- Indian Bank A/c No:518774284 | 7,999 | |
| | Exam A/c- SBM Bank A/c No:64009604123 | 17,149 | |
| | Salary A/c-SBM Bank A/c No:64124658714 | 3,59,940 | |
| | UGC A/c-Canara Bank A/c No:0521101047898 | 209 | 48,17,898 |
| | Postal Stamps | | |
| | TOTAL | | 80,63,923 |

| SCH 18: Closing Balances | | Amount(Rs) | Amount(Rs) |
|--------------------------|--|------------|------------|
| SL No | Particulars | | |
| | | | 14917 |
| 1 | Cash in Hand | | |
| 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
CA Sharath
(Proprietor)
Membership No.: 214269
F.R NO.: 011107 S



D.V.S COLLEGE OF ARTS AND SCIENCE
Sir M.V. Road, Shivamogga
For the Year Ended: **31.03.2017**

SCH: F
SIGNIFICANT ACCOUNTING POLICIES AND EXPLANATORY INFORMATION:

01. Basis of Accounting:
Income and Expenditure are recognized on the cash basis. Whereas, Bank interest recognized as and when credited to account.

02. 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 liabilities as on the date of Balance sheet or require disclosure.

03. Property, plant & Equipment:

- The Book value has been considered as original cost and the depreciation has been provided on that basis.
- The depreciation is calculated and provided on the written down value method and the rate of depreciation has been adopted consistently and rates are as allowable under the Income tax Act.

04. Revenue recognition:

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

2017-18

D.V.S COLLEGE OF ARTS & SCIENCE

UNIT OF DESHEEYA VIDYA SHALA SAMITHI ®

BALRAJ URS ROAD,

SHIVAMOGGA-577201

FINANCIAL STATEMENTS

As on 31st March 2018

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

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements of "COLLEGE ACCOUNT" D.V.S. College of Arts and Science (A unit of Deshreeya Vidya Shala Samithi[®]), Shivamogga for the year ended 31st March 2018, are prepared in all material respects, shows true and fair view in conformity with the accounting principles generally accepted in India.

- (i) In the case of the Balance Sheet, of the state of affairs of "COLLEGE ACCOUNT" D.V.S. College of Arts and Science, A UNIT OF DESHREEYA VIDYA SHALA SAMITHI[®], SHIVAMOGGA as at 31st March 2018 and
- (ii) In the case of the Income & Expenditure Account, of the Deficit in the "COLLEGE ACCOUNT" of D.V.S. College of Arts and Science, A UNIT OF DESHREEYA VIDYA SHALA SAMITHI[®], SHIVAMOGGA for the year ended 31st March 2018.

For A.Narasimha Murthy & Co.
Chartered Accountants
F.R. No.011107 S



CA. Sharath

[CA.SHARATH]
Proprietor

Membership Number: 214266

29 SEP 2018
Shivamogga

D.V.S COLLEGE OF ARTS AND SCIENCE, SHIVAMOGGA
UNIT OF DESHREEYA VIDYA SHALA SAMITHI[®], SHIVAMOGGA

COLLEGE ACCOUNT

BALANCE SHEET AS ON 31.3.2018

| SOURCES OF FUNDS | SCR | CF (Amt in Rs.) | PF (Amt in Rs.) |
|----------------------------------|-------------|--------------------|--------------------|
| CAPITAL FUND | A | 1,72,26,863 | 1,92,46,343 |
| Endowment Deposit | Structure 1 | 1,08,405 | 1,96,405 |
| CURRENT LIABILITIES & PROVISIONS | B | 1,18,405 | 1,97,382 |
| Current Liabilities | | | |
| TOTAL | | 1,77,80,543 | 1,99,39,742 |
| APPLICATION OF FUNDS | | | |
| FIXED ASSETS | C | 27,37,484 | 28,43,289 |
| Fixed Assets | | | |
| Endowment Deposit | Structure 1 | 1,18,405 | 1,96,405 |
| RECEIVABLES | D | 1,52,129 | 92,050 |
| Advances / Deposits Receivable | | | |
| CURRENT ASSETS | E | 1,45,12,829 | 1,68,41,001 |
| TOTAL | | 1,77,80,543 | 1,99,39,742 |
| NOTES TO ACCOUNTS | F | | |

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

S.K. Chandrashekar
S.K. Chandrashekar
(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
CA. Sharath
(Proprietor)

Membership No: 214266
F.R.No: 011107 S



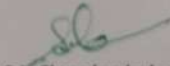
D.V.S COLLEGE OF ARTS AND SCIENCE, SHIVAMOGGA
UNIT OF DESHEEYA VIDYA SHAALA SAMITHI*, SHIVAMOGGA

COLLEGE ACCOUNT
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.3.2018

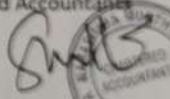
| PARTICULARS | Sch.Ref. | CY(Amt. in Rs.) | PY(Amt. in Rs.) |
|---|----------|--------------------|--------------------|
| INCOME | | | |
| Academic Receipts | 1 | 47,66,877 | 46,37,409 |
| Salary Grant | 3 | 6,35,55,703 | 5,75,69,652 |
| Other Grants (Revenue) | 3 | 20,000 | 90,000 |
| Other Receipts | 6 | 6,06,212 | 4,73,151 |
| Fund Transfer (Credit) | 8 | 3,54,528 | 1,93,093 |
| TOTAL (A) | | 6,93,03,320 | 6,29,63,305 |
| EXPENDITURE | | | |
| 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 |
| TOTAL (B) | | 7,11,14,316 | 6,30,62,100 |
| 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
 SHIMOGGA-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

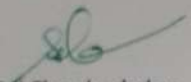
UNIT OF DESHEEYA VIDYA SHAALA SAMITHI*, SHIVAMOGGA

COLLEGE ACCOUNT

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31.3.2018

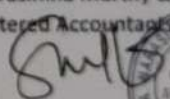
| RECEIPTS | | | PAYMENTS | | |
|--------------------------------|-----|--------------------|-------------------------------------|-----|--------------------|
| | SCH | AMOUNT (Rs) | | SCH | AMOUNT (Rs) |
| To Academic Receipts | 1 | 47,98,867 | By Academic Expenses | 2 | 21,20,784 |
| " Salary Grant | 3 | 6,35,55,703 | " Salary | 4 | 6,38,51,642 |
| " Scholarship | 3 | 11,25,766 | " Scholarship Disbursement/ Refund | 14 | 11,64,681 |
| " Other Grants | 3 | 20,000 | " Administrative & General Expenses | 15 | 43,70,244 |
| " Other Receipts | 6 | 12,29,098 | " Other Payments | 7 | 10,11,737 |
| To Fund transfer (Credit) | 8 | 3,54,528 | By Fund Transfer (Debit) | 9 | 6,600 |
| To Endowment Fund (Credit) | 10 | 1,03,000 | By Endowment Deposit (Debit) | 11 | 15,001 |
| " Advances/ Deposits Recovered | 12 | 24,67,625 | " Advances/ Deposits Given | 13 | 28,69,313 |
| | | | " Capital Expenditure | 16 | 5,42,377 |
| To Deductions (Credit) | 5 | 1,47,19,930 | By Deductions (Debit) | 5 | 1,47,19,930 |
| To Opening Balances | 17 | 85,88,876 | By Closing Balance | 18 | 62,91,084 |
| TOTAL | | 9,69,63,393 | TOTAL | | 9,69,63,393 |

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

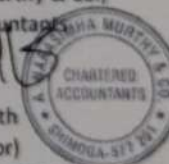

S.K. Chandrashekar
(Principal)

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

SCHEDULES TO BALANCE SHEET AS ON 31.3.2018

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 |

| Sl.No | Particulars | Amount | Amount |
|-------|--|-----------|--------------------|
| 1 | Cash and Bank Balances: | | 2,698 |
| a | Cash In Hand | | 8,01,785 |
| b | College A/c-Indian Bank A/c No:518775368 | | 2,78,789 |
| c | Scholarship A/c- Indian Bank A/c- No:518774954 | | |
| d | Other A/c (Specify) | 49,51,249 | |
| | Joint A/c- Indian Bank A/c No:518774284 | 30,637 | |
| | Exam A/c- SBM Bank A/c No:64009604123 | 54,686 | |
| | Salary A/c-SBM Bank A/c No:64124658714 | 1,71,022 | |
| | UGC A/c-Canara Bank A/c No:0521101047898 | 218 | |
| | Postal Stamps | | 52,07,812 |
| 2 | Others(Specify) | | |
| | Receivables: | | |
| a | Fee compensation receivable from Government | | 81,44,650 |
| b | Fee Receivables(2016-17) | 1,07,350 | |
| | 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 |

SCH E: Current Assets

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

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

SCH C - Fixed Assets. - A (College)

| Sl.No | NAME OF THE ASSET | GROSS BLOCK | | | | DEPRECIATION BLOCK | | | W.D.V | | RATE | |
|-------|--------------------------|------------------|-----------------|-----------------|---------------|--------------------|------------------|-----------------|------------------|------------------|------------------|------------|
| | | AS ON | ADDITIONS | ADDITIONS | DELETIONS | AS ON | UPTO | Dep For the | As on | As on | DEPN. % | |
| | | 01.04.2017 | Before Sept | After Sept | | 31.03.2018 | 01.04.2017 | year | 31.03.2018 | 01.04.2017 | | 31.03.2018 |
| 1 | Building | 21,78,992 | - | - | - | 21,78,992 | 17,99,491 | 37,960 | 18,37,441 | 3,79,501 | 3,41,551 | 10 |
| 2 | Furniture & Fixture | 17,02,438 | 39,000 | 95,000 | - | 18,36,438 | 13,31,647 | 68,594 | 14,00,240 | 3,70,791 | 4,36,198 | 15 |
| 3 | Library Books & Journals | 12,78,411 | - | 43,765 | 15,323 | 13,06,853 | 11,38,329 | 29,328 | 11,67,657 | 1,40,082 | 1,39,196 | 20 |
| 4 | Lab Equipments | 18,99,082 | 73,143 | 31,023 | - | 20,03,248 | 17,07,750 | 55,997 | 17,63,748 | 1,91,332 | 2,39,500 | 20 |
| 5 | Computers | 3,44,656 | - | - | - | 3,44,656 | 2,69,699 | 18,739 | 2,88,438 | 74,957 | 56,218 | 25 |
| 6 | Water Cooler | 77,680 | 29,240 | - | - | 1,06,920 | 61,499 | 9,084 | 70,583 | 16,181 | 36,337 | 20 |
| 7 | Fax Machine | 9,000 | - | - | - | 9,000 | 8,280 | 108 | 8,388 | 720 | 612 | 15 |
| 8 | E.P.A.B.X Machine | 33,795 | - | - | - | 33,795 | 31,090 | 406 | 31,496 | 2,705 | 2,299 | 15 |
| 9 | UPS & Battery | - | - | 2,01,000 | - | 2,01,000 | - | 15,075 | 15,075 | - | 1,85,925 | 15 |
| 10 | Electronic Scale | - | - | 4,720 | - | 4,720 | - | 354 | 354 | - | 4,366 | 15 |
| 11 | Biometric Machine | - | - | 7,350 | - | 7,350 | - | 551 | 551 | - | 6,799 | 15 |
| 12 | Motor Pump | - | 33,459 | - | - | 33,459 | - | 5,019 | 5,019 | - | 28,440 | 15 |
| 13 | Sports Materials | 56,792 | - | - | - | 56,792 | 15,902 | 8,178 | 24,080 | 40,890 | 32,712 | 20 |
| | Total | 75,80,846 | 1,74,842 | 3,82,858 | 15,323 | 81,23,223 | 63,63,687 | 2,49,384 | 66,13,071 | 12,17,159 | 15,10,152 | |

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

| Sl.No | NAME OF THE ASSET | GROSS BLOCK | | | | DEPRECIATION BLOCK | | | W.D.V | W.D.V | RATE | |
|-------|--------------------------|--------------------|-----------------|-----------------|---------------|--------------------|--------------------|-----------------|--------------------|------------------|------------------|------------|
| | | AS ON | ADDITIONS | ADDITIONS | DELETIONS | AS ON | UPTO | Dep For the | As on | As on | DEPN. % | |
| | | 01.04.2017 | Before Sept | After Sept | | 31.03.2018 | 01.04.2017 | year | 31.03.2018 | 31.03.2017 | | 31.03.2018 |
| 1 | Building | 11,61,033 | - | - | - | 11,61,033 | 10,78,130 | 8,290 | 10,86,420 | 82,904 | 74,613 | 10 |
| 2 | Furniture & Fixture | 53,636 | - | - | - | 53,636 | 37,900 | 2,360 | 40,260 | 15,736 | 13,376 | 15 |
| 3 | Library Books & Journals | 13,11,673 | - | - | - | 13,11,673 | 11,00,271 | 42,280 | 11,42,551 | 2,11,402 | 1,69,122 | 20 |
| 4 | Lab Equipments | 36,52,290 | - | - | - | 36,52,290 | 29,25,447 | 1,45,369 | 30,70,815 | 7,26,843 | 5,81,475 | 25 |
| 5 | Computers | 16,89,697 | - | - | - | 16,89,697 | 12,68,776 | 1,05,230 | 13,74,006 | 4,20,921 | 3,15,691 | 25 |
| 6 | Water Cooler | 46,482 | - | - | - | 46,482 | 40,244 | 1,248 | 41,491 | 6,238 | 4,991 | 20 |
| 7 | Xerox machine | 67,550 | - | - | - | 67,550 | 58,484 | 1,813 | 60,297 | 9,066 | 7,253 | 20 |
| 8 | Sports gym | 5,07,482 | - | - | - | 5,07,482 | 3,56,467 | 30,203 | 3,86,670 | 1,51,015 | 1,20,812 | 20 |
| | Total | 84,89,843 | - | - | - | 84,89,843 | 68,65,717 | 3,36,794 | 72,02,511 | 16,24,126 | 12,87,332 | |
| | GRAND TOTAL (A+B) | 1,60,70,689 | 1,74,842 | 3,82,858 | 15,323 | 1,66,13,066 | 1,32,29,404 | 5,86,178 | 1,38,15,582 | 28,41,285 | 27,97,484 | |

SCHEDULES TO INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.3.2018

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

| Amount(Rs) | Amount(Rs) | PARTICULAR |
|------------|------------|--|
| | | <u>Academic Receipts- Sch 1</u> |
| | | Total as per RP |
| | 47,98,867 | Less: Fee receivables |
| | 1,07,320 | Abd: Current Year receivables |
| 46,91,547 | | Total of Academic receipts (Sch 1&E-1) |
| 72,380 | | |
| 47,66,877 | | |
| | | <u>Academic Expenses- Sch 2</u> |
| | | Total as per RP |
| | 21,20,784 | Less: Re-impurtment Fee |
| | 1,20,208 | Round off |
| 19,70,276 | | Total of Academic Expenses (Sch 1&E-2) |
| 3 | | |
| 19,70,279 | | |
| | | <u>Other Receipts - Sch 6</u> |
| | | Total as per RP |
| | 12,29,098 | Less: Exam Remuneration received |
| | 2,74,126 | EMD received |
| | 2,14,272 | GLIC Claim matured |
| | 1,34,122 | |
| 6,06,212 | | <u>Other Payments - Sch 7</u> |
| | | Total as per RP |
| | 10,11,737 | Less: Exam Remuneration paid |
| | 3,08,311 | EMD Payment |
| | 2,23,222 | 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

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 |
| | TOTAL | | 47,98,867 |

| SCH 2 Academic Expenses | | Particulars | Amount(Rs) | Amount(Rs) |
|-------------------------|--|-------------|------------|------------|
| 1 | Fee Remittance to University/ Government | | 13,13,455 | |
| a | University Admission Fee | | 86,620 | |
| b | SWF / TWF / Flag | | 2,63,414 | |
| c | Affiliation Fee | | 9,215 | |
| d | Library Fee | | 20,000 | |
| e | Fine | | | 16,92,700 |
| 2 | Other Academic Expenses | | 1,33,096 | |
| a | Sports expenditure | | 32,812 | |
| b | Scouts Guides | | 46,270 | |
| c | Red Cross | | 39,272 | |
| d | Test Fee | | 17,347 | |
| e | Test Fee | | 1,950 | |
| f | ID Card | | 6,825 | |
| g | Certificate Fee | | | 2,77,577 |
| h | Medical | | | |
| 3 | Re-imbusement Fee | | 1,51,566 | |
| | Lee: Unencashed cheque | | -1,058 | 1,50,508 |
| | | | | 21,20,774 |
| | TOTAL | | | |

| SCH 3: Grants | | Particulars | Amount(Rs) | Amount(Rs) |
|---------------|--|-------------|------------|-------------|
| A | Salary grant received | | | 4,16,23,397 |
| 1 | Salary grant received | | | 4,31,488 |
| 2 | (+) DA Arrears | | | 42,10,168 |
| 3 | * Surrender Leave | 1,70,14,881 | | |
| 4 | * Salary Arrears | 2,75,800 | | 1,72,90,688 |
| 5 | Salary Arrears (joint a/c)- (Excess recovered trfd to College A/c) | | | 6,35,55,700 |
| B | Other Grants | | | 20,000 |
| 1 | Research Project Grant (UGC) | | | |
| C | Scholarship Received | | 6,04,949 | |
| 1 | SC/ ST Scholarship | | 1,51,220 | |
| 2 | Arivu Scheme | | 14,000 | |
| 3 | Municipality Corporation Scholarship | | 1,08,607 | |
| 4 | Prathibha Puraskara | | 1,85,000 | |
| 5 | CV Raman Scholarship | | 24,000 | |
| 6 | Sanchi Honnamma Scholarship | | 18,390 | |
| 7 | Scholarship to poor students | | 13,500 | |
| 8 | Zenith Foundation | | 6,100 | 11,25,700 |
| 9 | Unencashed Cheque returned | | | |
| | TOTAL | | | 6,47,01,400 |

| SCH 4 Salary Paid | | Particulars | Amount(Rs) | Amount(Rs) |
|-------------------|--|-------------|-------------|-------------|
| A | Salary paid | | | |
| | Salary (Net) | | | |
| | Salary Deductions | | 3,06,59,543 | |
| | LIC | | | |
| | Group Insurance | | 21,50,180 | |
| | Income Tax | | 74,520 | |
| | Professional Tax | | 60,22,350 | |
| | FWF | | 97,400 | |
| | ASS NSS | | 4,870 | |
| | Indian Bank- Employee Loan A/c | | 17,07,168 | |
| | DVS College Naukarara Kshema Nidhi | | 7,83,828 | |
| | DVS College Adhyapakara Kalyana Nidhi | | 21,538 | |
| ADD | Salary Arrears | | 1,02,000 | 4,16,23,397 |
| " | LIC shortage recovered from Employees paid | | | 1,33,00,325 |
| " | DA Arrears | | | 139 |
| " | Income Tax on Salary/DA Arrears | | | 4,31,462 |
| " | Salary Arrears (joint a/c)- (Excess recovered trfd to College A/c) | | | 37,14,556 |
| " | Salary Arrears (Excess recovered paid) | | | 2,75,800 |
| " | Surrender Leave | | | 2,75,800 |
| | | | | 42,10,163 |
| B | Other Grants paid | | | |
| | Research Project Grant (UGC) | | | 20,000 |
| | TOTAL | | | 6,38,51,642 |

SCH 5: Deductions (credit)

| SL No | Particulars | Credit | Debit |
|-------|---|-------------|-------------|
| A | Salary Deductions | | |
| 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 | Other Deductions | | |
| 1 | TDS Deducted other than Employees salary deductions | 41,381 | 41,381 |
| | TOTAL | 1,47,19,930 | 1,47,19,930 |

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

| SCH 7: Other Payments | | | |
|-----------------------|--|------------|------------|
| SL No | Particulars | Amount(Rs) | Amount(Rs) |
| A | Miscellaneous Payments | | |
| 1 | Extra Curricular Activity Expenditure | 59,645 | |
| 2 | E M D | 2,23,575 | |
| 3 | IQAC payment to UGC A/c | 1,05,962 | 3,89,182 |
| B | Contra Payments | | |
| 1 | GLIC Claim paid | 1,49,478 | |
| 2 | K.P.S.C Exam | 51,670 | |
| 3 | University Exam Remuneration | 3,09,311 | |
| 4 | University Exam Contingency | 25,728 | |
| 5 | BCA Additional Seat Charges | 37,380 | |
| 6 | Paid to University (College Name change) | 14,348 | |
| 7 | Fund Transfer (Debit) Admission Fee (College A/c) | 34,640 | |
| | | | 6,22,558 |
| TOTAL | | | 10,11,740 |

| 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) | | |
| 2 | Returned from Bank | | 10,000 |
| 3 | Deposit Matured | | 5,000 |
| TOTAL | | | 88,000 |

| SCH 11: Endowment Fund (Debit) | | | |
|--------------------------------|--------------------------------|------------|------------|
| SL No | Particulars | Amount(Rs) | Amount(Rs) |
| 1 | Endowment Deposit (Annexure 2) | | |
| TOTAL | | | 15,001 |

| SCH 12: Advances/ Deposits Recovered (Credit) | | | |
|---|-------------------------------------|------------|------------|
| SL No | Particulars | Amount(Rs) | Amount(Rs) |
| | Advances: | | |
| a | Physics Department Advance | | |
| b | Chemistry Department Advance | 17,000 | |
| c | Zoology Department Advance | 10,000 | |
| d | Botany Department Advance | 4,925 | |
| e | Electronic Department Advance | 3,000 | |
| f | NSS Advance | 5,000 | |
| g | Sports Advance | 25,000 | |
| h | Building Repair Advance | 18,380 | |
| i | Extra Curricular Activities Advance | 22,64,000 | |
| j | Printing Advance | 5,000 | |
| k | Furniture Advance | 75,000 | |
| | | 40,320 | 24,67,625 |
| TOTAL | | | 24,67,625 |

SCH 13: Advances/ Deposits (Debit)

| Sl No | Particulars | Amount(Rs) | Amount(Rs) |
|-------|-------------------------------------|------------|------------|
| 1 | Advances | | |
| 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 | Payment of Outstanding balances: | 11,350 | |
| a | Ganesh graphics | 12,763 | |
| b | Navyashree Catering | 77,500 | 1,01,613 |
| c | Sports meet expenditure | | |
| | TOTAL | | 28,69,313 |

SCH 14: Scholarship Disbursement/ Refund (Debit)

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

SCH 15: Administrative & General Expenses

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

SCH 16: Capital Expenditure

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

SCH 17: Opening Balances


| SL No | Particulars | Amount(Rs) | Amount(Rs) |
|-------|--|------------|------------|
| 1 | Cash in Hand | | |
| 2 | Bank Balances | | 14,917 |
| a | College A/c-Indian Bank-A/c No:518775368 | | |
| b | Scholarship A/c- Indian Bank- A/c No:518774954 | | 40,33,122 |
| c | Other A/c (Specify) | | 2,14,355 |
| | 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 | |
| | TOTAL | | 43,26,482 |
| | | | 85,88,876 |

SCH 18: Closing Balances

| SL No | Particulars | Amount(Rs) | Amount(Rs) |
|-------|--|------------|------------|
| 1 | Cash in Hand | | |
| 2 | Bank Balances | | 2598 |
| a | College A/c-Indian Bank-A/c No:518775368 | | |
| b | Scholarship A/c- Indian Bank- A/c No:518774954 | | 8,01,785 |
| c | Other A/c (Specify) | | 2,78,789 |
| | 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 | |
| | TOTAL | | 52,07,812 |
| | | | 62,91,084 |

Date: 29 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

SIGNIFICANT ACCOUNTING POLICIES AND EXPLANATORY 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 liabilities as on the date of Balance sheet or require disclosure.

3. Property, plant & Equipment:

- The Book value has been considered as original cost and the depreciation has been provided on that basis.
- The depreciation is calculated and provided on the written down value method and the rate of depreciation has been adopted consistently and rates are as allowable under the Income tax Act.

4. Revenue recognition:

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

2018-19 ✓

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

BALRAJ URS ROAD,
SHIVAMOGGA-577201

FINANCIAL STATEMENTS

As on 31st March 2019

accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Going Concern

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

Observation/ Key Audit Matters

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

Management's Responsibility for the Financial Statements

Management is responsible for preparation of the financial statements in accordance with the applicable reporting framework. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are

appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Date: 6 SEP 2019
Place: Shivamogga

For A. Narasimha Murthy & Co.
Chartered Accountants
F.R. No.011107 S



[CA.SHARATH]
Proprietor
Membership Number: 214269

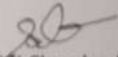
D.V.S COLLEGE OF ARTS AND SCIENCE, SHIVAMOGGA
UNIT OF DESHEEYA VIDYA SHAALA SAMITHI*, SHIVAMOGGA

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 | Annexure-1 | 2,06,405 | 2,06,405 |
| CURRENT LIABILITIES & PROVISIONS | | | |
| Current Liabilities | B | 9,30,232 | 2,38,485 |
| TOTAL | | 2,03,14,748 | 1,77,80,843 |
| APPLICATION OF FUNDS | | | |
| FIXED ASSETS | | | |
| Fixed Assets | C | 28,28,687 | 27,97,484 |
| Endowment Deposit | Annexure-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 |
| TOTAL | | 2,03,14,748 | 1,77,80,843 |
| NOTES TO ACCOUNTS | F | | |

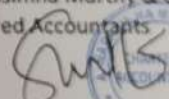
Date: **16 SEP 2019**
for D.V.S College of Arts and Science


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

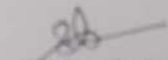
D.V.S COLLEGE OF ARTS AND SCIENCE, SHIVAMOGGA
 UNIT OF "DESHREYA VIDYA SHALA SARITHI", SHIVAMOGGA

COLLEGE ACCOUNT
 INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.3.2019

| PARTICULARS | Sch. Ref. | CY(Amt. in Rs.) | PY(Amt. in Rs.) |
|---|-----------|--------------------|--------------------|
| INCOME | | | |
| 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 |
| TOTAL (A) | | 4,73,52,686 | 6,93,09,320 |
| EXPENDITURE | | | |
| 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 | 3,23,373 |
| Fund Transfer (Debit) | 9 | - | 6,600 |
| Depreciation | C | 6,59,604 | 5,86,178 |
| TOTAL (B) | | 4,55,10,528 | 7,11,14,316 |
| Balance being Excess of Income over Expenditure (A-B) | | 18,42,158 | -18,10,996 |

Date: **16 SEP 2019**

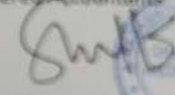
for D.V.S College of Arts and Science


 K.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-imburement 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 |

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

SCH D: Advances / Deposits Receivable

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

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) | 62,03,209 | |
| | Joint A/c- Indian Bank A/c No:518774284 | | 31,723 |
| | Exam A/c- SBM Bank A/c No:64009604123 | | 8,55,573 |
| | Salary A/c-SBM Bank A/c No:64124658714 | | 50,114 |
| | UGC A/c-Canara Bank A/c No:0521101047898 | | 731 |
| | Postal Stamps | | |
| | Total | | 90,14,961 |
| 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 |
| | TOTAL | | 1,72,07,531 |

| PARTICULAR | Amount(Rs) | Amount(Rs) |
|---|-------------|------------------|
| Academic Receipts- Sch 1 | | |
| Total as per RP | 65,04,965 | |
| Less: Re-imbusement Fee | 16,86,520 | |
| Fee receivables | 75,360 | |
| | | 47,43,085 |
| Add:Current year receivables | 47,920 | |
| Re-imbusement Fee unpayable written back | 29,551 | 77,471 |
| Total of Academic receipts(Sch I&E-1) | | 48,20,556 |
| Academic Expenses- Sch 2 | | |
| Total as per RP | 37,48,449 | |
| Less : Re-imbusement Fee | 17,43,125 | |
| Round off | 1 | 20,05,323 |
| | | 20,05,323 |
| Total of Academic Expenses (Sch I&E-2) | | 20,05,323 |
| Salary Paid- Sch 4 | | |
| 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 |
| Other Receipts - Sch 6 | | |
| 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 |
| Other Payments - Sch 7 | | |
| 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 SHAALA SAMITHI*, SHIVAMOGGA

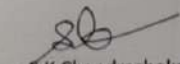
COLLEGE ACCOUNT
RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31.3.2019

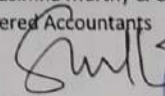
| RECEIPTS | | | PAYMENTS | | |
|--------------------------------|-----|--------------------|-------------------------------------|-----|--------------------|
| | SCH | AMOUNT (Rs) | | SCH | AMOUNT (Rs) |
| To Academic Receipts | 1 | 65,04,965 | By Academic Expenses | 2 | 37,48,449 |
| " Salary Grant | 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 |
| | | | " Other Payments | 7 | 17,76,487 |
| To Fund transfer (Credit) | 8 | 6,14,024 | By Endowment Deposit (Debit) | 9 | 88,000 |
| " Advances/ Deposits Recovered | 10 | 4,08,000 | " Advances/ Deposits Given | 11 | 1,28,000 |
| | | | " Capital Expenditure | 14 | 6,90,806 |
| To Deductions (Credit) | 5 | 95,54,483 | By Deductions (Debit) | 5 | 95,54,483 |
| To Opening Balances | 15 | 62,91,084 | By Closing Balance | 16 | 90,14,961 |
| TOTAL | | 6,83,90,161 | TOTAL | | 6,83,90,161 |

Date: **6 SEP 2019**
for D.V.S College of Arts and Science

As per our report of ever

for A. Narasimha Murthy & Co.,
Chartered Accountants


S.K Chandrashekar
(Principal)


CA. Sharath
(Proprietor)



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

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

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-imbusement Fee | 16,82,640 | |
| | Add : Un Encashed Cheque | 3,880 | 16,86,520 |
| | TOTAL | | 65,04,965 |

8

SCH 2 :Academic Expenses

| SL No | Particulars | Amount(Rs) | Amount(Rs) |
|-------|--|------------|------------|
| 1 | Fee Remittance to University/ Government | 13,78,410 | |
| a | University Admission Fee | 91,220 | |
| b | SWF / TWF / Flag | - | |
| c | Affiliation Fee | 40,200 | |
| d | Fine | | 15,09,800 |
| 2 | Other Academic Expenses | 35,884 | |
| a | Sports expenditure | 8,173 | |
| b | Scouts Guides | 1,89,242 | |
| c | Red Cross | 57,800 | |
| d | Test Fee | 17,395 | |
| e | ID Card | 54,695 | |
| f | Library Fee | 1,21,125 | |
| g | Student/Employee Safety Insurance | 11,180 | |
| h | Medical | | 4,95,400 |
| 3 | Re-imburement Fee | 17,43,125 | |
| | Lee: Unencashed cheque | - | 17,43,125 |
| | TOTAL | | 37,48,400 |

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 | | 5,49,470 |
| 3 | " Surrender Leave | | 30,63,510 |
| 4 | " Salary Arrears | | 14,340 |
| | | | 4,14,07,320 |
| 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 | 22,57,860 |
| 6 | Prathibha Puraskara | 7,158 | |
| 7 | Scholarship to poor students | 19,410 | 26,560 |
| 8 | Unencashed Cheque returned | | 100 |
| | TOTAL | | 4,36,91,800 |

SCH:4 Salary Paid

| SL No | Particulars | Amount(Rs) | Amount(Rs) |
|-------|--|-------------|-------------|
| A | Salary paid | | |
| | Salary (Net) | 2,82,30,863 | |
| | Salary Deductions | | |
| | 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 |
| ADD | Salary Arrears | | |
| " | DA Arrears | | 46,403 |
| " | Salary Arrears (Excess recovered paid) | | 8,751 |
| " | Surrender Leave | | 27,81,713 |
| | TOTAL | | 4,06,16,867 |

SCH 5: Deductions (credit)

| SL No | Particulars | Credit | Debit |
|-------|---|-----------|-----------|
| A | Salary Deductions | | |
| 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 | Other Deductions | | |
| 1 | TDS Deducted other than Employees salary deductions | 5,346 | 5,346 |
| | TOTAL | 95,54,483 | 95,54,483 |

| SCH 6: Other Receipts | | Amount(Rs) | Amount(Rs) |
|-----------------------|---|------------|------------|
| Sl No | Particulars | | |
| A | Interest Receipts | | |
| | Interest on Savings Deposits: | 1,24,918 | |
| a | College A/c-Indian Bank A/c No:518775368 | 23,668 | |
| b | Scholarship A/c- Indian Bank A/c No:518774954 | 1,90,791 | |
| c | Joint A/c- Indian Bank A/c No:518774284 | 1,086 | |
| d | Exam A/c- SBM Bank A/c No:64009604123 | 10,758 | |
| e | Salary A/c-SBM Bank A/c No:64124658714 | 6,628 | |
| f | UGC A/c-Canara Bank A/c No:0521101047898 | | 3,57,845 |
| B | Miscellaneous Receipts | 41,945 | |
| 1 | Extra Curricular Activities receipts | 1,515 | |
| 2 | Other Receipts- UGC | 5,850 | |
| 3 | Other Receipts | | 49,300 |
| C | Contra Receipts: | | |
| 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 |
| | TOTAL | | 13,25,710 |

| SCH 7: Other Payments | | Amount(Rs) | Amount(Rs) |
|-----------------------|--|------------|------------|
| Sl No | Particulars | | |
| A | Miscellaneous Payments | | |
| 1 | Extra Curricular Activity Expenditure | 97,912 | |
| 2 | Transfer to UGC, SWRO, Bangalore | 1,29,051 | 2,26,963 |
| B | Contra Payments | | |
| 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 | 15,49,500 |
| | TOTAL | | 17,76,465 |

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) |
|-------|-------------------------------------|------------|------------|
| | Advances: | | |
| 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 | Advances | | |
| 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 (Total) | | | |
|---|--|------------|------------|
| Sr. No. | Particulars | Amount(Rs) | Amount(Rs) |
| | | 5,47,774 | |
| | | 82,000 | |
| 1 | SC/ ST Scholarship | 28,24,084 | |
| 2 | Municipality Corporation Scholarship | 1,85,000 | |
| 3 | Arts Scheme | 20,000 | 72,24,064 |
| 4 | CV Ramnath Scholarship | | |
| 5 | Benchi Hanumantha Scholarship | 15,000 | |
| | | 20,000 | 35,000 |
| 6 | Private/Particular | | |
| 7 | Scholarship to poor students | | |
| 8 | Under/Bonus Scholarship allotted to Govt/ Department | | 12,000 |
| 9 | Arts Scheme | | 22,72,000 |
| | TOTAL | | |

| SCH 13: Administrative & General Expenses | | | |
|---|----------------------------|------------|------------|
| Sr. No. | Particulars | Amount(Rs) | Amount(Rs) |
| | | 5,206 | |
| 1 | Bank Charges | 2,500 | |
| 2 | Professional Tax | 5,887 | |
| 3 | Postage | 32,284 | |
| 4 | Printing | 50,334 | |
| 5 | Stationery | 11,430 | |
| 6 | TDS Tax | 25,154 | |
| 7 | Telephone Charges | 11,000 | |
| 8 | Travelling & Conveyance | 41,800 | |
| 9 | Magazines & Journals | 98,583 | |
| 10 | Repairs & Maintenance | 53,930 | |
| 11 | Office Expenses | 37,305 | 8,76,220 |
| 12 | News paper & Periodicals | | |
| 13 | Department Contingencies | 15,000 | |
| a | Chemical | 23,579 | |
| b | Glassware | 8,000 | |
| c | Physics | 8,000 | |
| d | Botany | 14,974 | |
| e | Zoology | 5,000 | |
| f | Electronics | 46,271 | 1,25,834 |
| g | Lab Consumables Chemical | | |
| | TOTAL | | 1,00,000 |

| SCH 14: Capital Expenditure | | | |
|-----------------------------|------------------|------------|------------|
| Sr. No. | Particulars | Amount(Rs) | Amount(Rs) |
| | | 4,85,448 | |
| 1 | CCTV | 18,000 | |
| 2 | Furniture | 18,454 | |
| 3 | Lab Equipments | 1,03,727 | |
| 4 | Library Books | 62,145 | 4,90,894 |
| 5 | Sports Materials | | 4,90,894 |
| | TOTAL | | |

SCH 15: Opening Balances

| Sr. No. | Particulars | Amount(Rs) | Amount(Rs) |
|---------|--|------------|------------|
| 1 | Cash in Hand | | |
| 2 | Bank Balances | | 2,898 |
| a | College A/c Indian Bank A/c No:518775168 | | |
| b | Scholarship A/c Indian Bank A/c No:518776054 | | 8,01,785 |
| c | Office A/c (Specify) | | 1,74,793 |
| | Bank A/c Indian Bank A/c No:518774264 | | |
| | Exam A/c SBM Bank A/c No:8800805123 | 49,31,249 | |
| | Salary A/c SBM Bank A/c No:84124658714 | 10,837 | |
| | USDC A/c Canara Bank A/c No:0521101047898 | 54,686 | |
| | Postal Stamps | 1,71,000 | |
| | TOTAL | 218 | 12,07,811 |
| | | | 12,10,709 |

SCH 16: Closing Balances

| Sr. No. | Particulars | Amount(Rs) | Amount(Rs) |
|---------|--|------------|------------|
| 1 | Cash in Hand | | 1,800 |
| 2 | Bank Balances | | |
| a | College A/c Indian Bank A/c No:518775168 | | 18,46,185 |
| b | Scholarship A/c Indian Bank A/c No:518776054 | | 1,15,828 |
| c | Office A/c (Specify) | | |
| | Bank A/c Indian Bank A/c No:518774264 | 62,05,109 | |
| | Exam A/c SBM Bank A/c No:8800805123 | 31,723 | |
| | Salary A/c SBM Bank A/c No:84124658714 | 8,29,373 | |
| | USDC A/c Canara Bank A/c No:0521101047898 | 50,119 | |
| | Postal Stamps | 731 | 75,81,350 |
| | TOTAL | | 90,14,261 |

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

[Signature]
 S.K. Chandrasekar
 (Principal)

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

As per our report of even date annexed
 for S. Narasimha Murthy and Co.

Chartered Accountants

[Signature]
 C.K. Shaketh
 (Proprietor)

Membership No. 218200
 F.B NO. 031107 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 |
|-------|--------------------------|------------------|-----------------|-----------------|-----------|------------------|--------------------|-----------------|------------------|------------------|------------------|---------|------|
| | | AS ON | ADDITIONS | ADDITIONS | DELETIONS | AS ON | UPTO | Dep For the | UPTO | As on | As on | | |
| | | 01.04.2018 | Before Sept | After Sept | | 31.03.2019 | 01.04.2018 | year | 31.03.2019 | 01.04.2018 | 31.03.2019 | DEPN. % | |
| 1 | Building | 21,78,992 | - | - | - | 21,70,992 | 18,37,441 | 34,155 | 18,71,996 | 3,41,531 | 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 | 31,941 | 2,299 | 1,954 | 15 | |
| 6 | Electronic Scale | 4,720 | - | - | - | 4,720 | 354 | 655 | 1,309 | 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 | 4,26,198 | 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 | 87,536 | 12,98,192 | 1,39,196 | 1,55,388 | 40 | |
| 11 | Motor Pump | 33,459 | - | - | - | 33,459 | 5,019 | 4,268 | 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 | 1,85,926 | 1,58,036 | 15 | |
| 14 | Water Cooler | 1,06,920 | - | - | - | 1,06,920 | 70,583 | 5,451 | 76,034 | 36,337 | 30,886 | 15 | |
| | Total | 81,23,223 | 5,62,031 | 1,28,775 | - | 88,14,029 | 66,13,070 | 3,48,462 | 69,62,532 | 15,10,153 | 18,51,497 | | |

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

| Sl.No | NAME OF THE ASSET | GROSS BLOCK | | | | | DEPRECIATION BLOCK | | | | W.D.V | | RATE |
|-------|--------------------------|------------------|-------------|------------|-----------|------------------|--------------------|-----------------|------------------|------------------|-----------------|---------|------|
| | | AS ON | ADDITIONS | ADDITIONS | DELETIONS | AS ON | UPTO | Dep For the | UPTO | As on | As on | | |
| | | 01.04.2018 | Before Sept | After Sept | | 31.03.2019 | 01.04.2018 | year | 31.03.2019 | 01.04.2018 | 31.03.2019 | DEPN. % | |
| 1 | Building | 11,61,033 | - | - | - | 11,61,033 | 10,86,420 | 7,461 | 10,93,881 | 74,613 | 67,152 | 10 | |
| 2 | Furniture & Fixture | 53,636 | - | - | - | 53,636 | 40,290 | 1,575 | 41,835 | 13,376 | 11,801 | 10 | |
| 3 | Library Books & Journals | 13,11,673 | - | - | - | 13,11,673 | 11,42,551 | 67,660 | 12,10,201 | 1,69,122 | 1,01,472 | 40 | |
| 4 | Lab Equipments | 36,52,290 | - | - | - | 36,52,290 | 30,70,615 | 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 | 61,365 | 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 | |
| | Total | 84,89,843 | - | - | - | 84,89,843 | 72,82,510 | 3,10,142 | 75,12,652 | 12,87,333 | 9,77,191 | | |

| | | | | | | | | | | | |
|--------------------------|--------------------|-----------------|-----------------|----------|--------------------|--------------------|-----------------|--------------------|------------------|------------------|--|
| GRAND TOTAL (A+B) | 1,66,13,066 | 5,62,031 | 1,28,775 | - | 1,73,03,872 | 1,38,15,580 | 6,59,604 | 1,44,75,184 | 27,97,486 | 28,28,687 | |
|--------------------------|--------------------|-----------------|-----------------|----------|--------------------|--------------------|-----------------|--------------------|------------------|------------------|--|

2019-20

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

**BALRAJ URS ROAD,
SHIVAMOGGA-577201**

FINANCIAL STATEMENTS

AS on 31st March 2020

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.

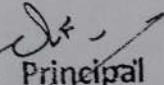
Auditor's Responsibility

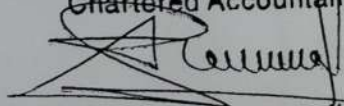
We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free 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.

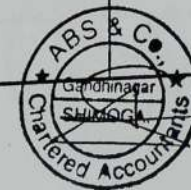
Place: Shivamogga.


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

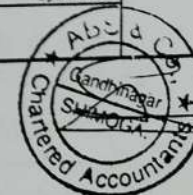
For ABS & Co.,
Chartered Accountants

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



| | | | | | |
|--|----------------|----------------|--|----------------|----------------|
| " Fee Reimbursement | | 8,10,950.00 | Reimbursement Fee | | |
| " Fee Reimbursement (Unencashed Cheques) | | 21,560.00 | Reimbursement Fee (Unencashes Cq.Paid) | | 8,03,790.00 |
| " Exam Remuneration/Honorarium | | 1,36,290.00 | " Spots Expenses | 3,68,803.00 | 3,590.00 |
| " Examination Expenses | | 33,842.00 | " Spots Materials | 1,55,135.00 | 5,23,938.00 |
| " Salary Grants | | | " Salary Grants | | |
| " Salary Grant Received | 3,53,64,108.00 | | " Salary Paid | 3,53,64,108.00 | |
| " Arrears Salary Received | 8,44,406.00 | | " Arrears Salary Paid | 5,592.00 | |
| " Surrender leave Received | 77,70,165.00 | 4,39,78,679.00 | " Surrender leave Paid | 37,33,643.00 | |
| " Salary Deductions | | | " DA Arrears Paid | 5,03,071.00 | 3,96,06,414.00 |
| ASS NSS | 18,23,595.00 | | " Salary Deductions Paid | | |
| Family Welfare Fund | 3,260.00 | | ASS NSS | 16,44,592.00 | |
| Group Insurance | 47,760.00 | | Family Welfare Fund | 2,980.00 | |
| Group Insurance Retirement | 2,37,078.00 | | Group Insurance Retirement | 2,37,078.00 | |
| Loan-Indian Bank A/c | 1,58,698.00 | | Group Insurance | 43,680.00 | |
| Kodagu Relief | 89,287.00 | | Loan-Indian Bank A/c | 1,46,880.00 | |
| LIC | 14,09,461.00 | | Kodagu Relief | 89,287.00 | |
| Professional Tax On Employee | 65,200.00 | | LIC | 12,92,690.00 | |
| TDS on Salary | 46,40,500.00 | 86,08,923.00 | Professional Tax On Employee | 59,600.00 | |
| TDS on Salary(Arrears) | 1,34,084.00 | | TDS on Salary | 34,68,500.00 | 71,19,371.00 |
| | | | TDS on Salary(Arrears) | 1,34,084.00 | |
| " Interest Incomes | | | " Department Expenses | | |
| Indian Bank-74284 Joint A/c | 2,53,165.00 | | Botany Department | 8,000.00 | |
| Indian Bank-74954 Scholarship A/c | 9,341.00 | | Chemistry Department | 10,000.00 | |
| Indian Bank-75368 College A/c | 1,20,719.00 | | Electronics Department | 7,000.00 | |
| SBI Bank-04123 Bazaar Branch A/c | 1,092.00 | | Physics Department | 5,000.00 | |
| SBI Bank-58714 Salary A/c | 9,873.00 | | Zoology Department | 5,000.00 | |
| Canara Bank-47898 UGC | 2,353.00 | 3,96,543.00 | Red Cross Expenses | 1,625.00 | 36,625.00 |
| " Scholarship | | | " Other Charges | | |
| KMDC (Arrivu) | 6,88,120.00 | | Bank Charges | | 1,520.00 |
| Poor Students | 22,000.00 | | " Repairs & Maintenance | | |
| Prathibha Puraskara | 15,434.00 | | Building | 800.00 | |
| Sanchi Honnamma | 16,000.00 | | Computer | 23,895.00 | |
| SC Student | 27,570.00 | | Electrical | 3,000.00 | |
| ST Student | 1,00,140.00 | 8,73,579.00 | Others | 32,268.00 | |
| Unencashed Cheque | 4,315.00 | | Printer | 3,000.00 | 62,963.00 |



| | | | | | | |
|--|-------------|-------------|-----------------------|--|--------------|-----------------------|
| " Advances by Departments | | | | " Scholarship | | |
| Botany Department | 8,000.00 | | | KMDC (Arrivu) | 7,28,120.00 | |
| Chemistry Department | 10,000.00 | | | Poor Students | 22,000.00 | |
| Electronics Department | 7,000.00 | | | Prathibha Puraskara | 11,810.00 | |
| NSS Department | 30,000.00 | | | Sanchi Honnamma | 18,000.00 | |
| Physics Department | 5,000.00 | | | SC Student | 41,939.00 | |
| Zoology Department | 5,000.00 | | | ST Student | 86,245.00 | |
| Extra Curricular Activities | 3,000.00 | | | Unencashed Cheque | 2,915.00 | |
| Sports | 1,15,000.00 | | | " Govt Remittance (Int on Scholarship A/c | | 9,11,029.00 |
| Red Cross Advance Received | 3,000.00 | 1,86,000.00 | | (As Per AG Instructions) | | 1,46,614.00 |
| " TDS Collected | | | 5,167.00 | " Advances to Departments | | |
| " Endowment Deposite Reinvested | | | 1,18,821.00 | Botany Department | 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 |
| | | | | " Liabrary Books | | 57,936.00 |
| | | | | " TDS Paid | | 5,167.00 |
| | | | | " Endowment Deposite Reinvested | | 1,18,821.00 |
| | | | | " 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 | 1,70,41,123.00 |
| TOTAL | | | 6,96,25,875.00 | TOTAL | | 6,96,25,875.00 |

Date : 30-11-2020.
Place : Shlvamogga

For Desheeya Vidhya Shala Samithi* ,Shlvamogga.

President

President

Desheeya Vidya Shala Samithi (R)
Shlvamogga.-

Secretary
Secretary

Desheeya Vidya Shala Samithi (R.)
Shlvamogga.

"Asper our report of even date"

For ABS & Co.,
Chartered Accountants

(Anand S. Yadehalli)
Partner

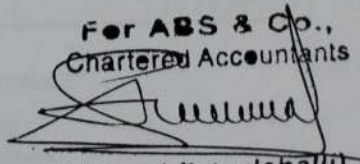
1st Cross (B), Gandhinagar,
SHIMOGA - 577 201.


Principal

D.V.S. College of Arts & Scien
Shlvamogga.

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 | " Admision 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 Reembursement (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 | | |
| TOTAL | 4,13,92,903.00 | TOTAL | 4,13,92,903.00 |

For ABS & Co.,
Chartered Accountants

(Anand S. Yadehalli)
Partner
1st Cross (B), Gandhinagar
SHIMOGA - 577 201

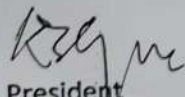

Principal
D.V.S. College of Arts & Science
Shivamogga.

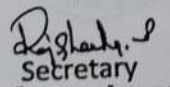
D.V.S COLLEGE OF ARTS AND SCIENCE, SHIVAMOGGA
BALANCE SHEET AS ON 31/03/2020

| LIABILITES | Sch | AMOUNT | ASSTES | Sch | AMOUNT |
|---------------------|-------------|-----------------------|--|-------------|-----------------------|
| Capital Fund | A | 2,10,01,835.00 | Fixed Asstes | D | 23,66,056.00 |
| Endowment Deposit | Annexture-1 | 2,06,405.00 | Endowment Deposite | Annexture-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 | | 74,12,994.00 |
| | | | Indian Bank-74284 (Joint A/c) | | 50,905.00 |
| | | | Indian Bank-74954 (Scholarship A/c) | | 27,61,378.00 |
| | | | Indian Bank-75368 (College A/c) | | 67,27,263.00 |
| | | | State Bank of India-58714 (Salary A/c) | | 32,815.00 |
| | | | State Bank of India-04123 | | 52,467.00 |
| | | | Canara Bank-47898 (UGC A/C) | | 2,570.00 |
| | | | Cash In Hand | | 731.00 |
| | | | Postage Stamps | | |
| TOTAL | | 2,79,69,999.00 | TOTAL | | 2,79,69,999.00 |

Date : 30-11-2020.
Place : Shivamogga

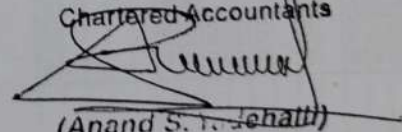
For Desheeya Vidhya Shala Samithi® ,Shivamogga.


President
President
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. R. Jhalli)
Partner

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


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

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

Capital Fund: A

| Sl.No | Particulars | Amount |
|-------|---|-----------------------|
| | Opening Balnce | |
| | Adcl: Excess of Income Over Expenditure | 1,91,78,111.00 |
| | | 18,23,724.00 |
| | Total | 2,10,01,835.00 |

Current Liabilities: B

| Sl.no | Particulars | Op.bal | Received | Paid | Cl.Bal |
|-------|---------------------------|--------------------|-----------------------|-----------------------|---------------------|
| 1 | Scholarship Payable | | | | |
| 2 | Other Current Liabilities | 1,07,855.00 | 9,92,400.00 | 10,29,850.00 | 70,405.00 |
| | a. Exam Remuneration | | | | |
| | b. Exam CG | 50.00 | 1,36,290.00 | 1,36,290.00 | 50.00 |
| | c. TDS Payable | - | 33,842.00 | 33,842.00 | - |
| | d. University Exam Fee | - | 5,164.00 | 5,164.00 | - |
| | e. Re-Imbursement Fee | - | | | |
| | f. E.M.D | 5,680.00 | 8,10,950.00 | 8,03,790.00 | 12,840.00 |
| | g. GLIC | 26,164.00 | - | - | 26,164.00 |
| | h. Salary Deductions | - | 2,37,078.00 | 2,37,078.00 | - |
| | i. Salary Arrears | - | 83,71,845.00 | 68,82,293.00 | 14,89,552.00 |
| | j. DA Arrears | 5,592.00 | 8,44,406.00 | 5,592.00 | 8,44,406.00 |
| | k. Surrender Leave | 5,03,071.00 | - | 5,03,071.00 | - |
| | | 2,81,820.00 | 77,70,165.00 | 37,33,643.00 | 43,18,342.00 |
| | | | | | |
| | | | | | |
| | | | | | |
| | Total | 9,30,232.00 | 1,92,02,140.00 | 1,33,70,613.00 | 67,61,759.00 |

Advances / Deposit Receivables: C

| Sl.no | Particulars | Op.bal | Received | Paid | Cl.Bal |
|-------|---------------------|------------------|--------------------|--------------------|--------------------|
| 1 | Department Advances | | | | |
| | a. Zoology | 75.00 | 5,000.00 | 10,000.00 | 5,075.00 |
| | b. NSS Advance | 30,000.00 | 30,000.00 | 50,000.00 | 50,000.00 |
| | c. Chemistry | - | 10,000.00 | 15,000.00 | 5,000.00 |
| | d. Physics | - | 5,000.00 | 10,000.00 | 5,000.00 |
| | e. Sports | - | 1,15,000.00 | 1,71,720.00 | 56,720.00 |
| 2 | Others | | | | |
| | a. LPG Gas Deposit | 8,900.00 | - | - | 8,900.00 |
| | b. MESCOM Deposit | 33,150.00 | - | - | 33,150.00 |
| | | | | | |
| | Total | 72,125.00 | 1,65,000.00 | 2,56,720.00 | 1,63,845.00 |



DESHEEYA VIDYA SHAALA® ,SHIVAMOGGA.
COLLEGE ACCOUNT
SCHEDULES TO BALANCE SHEET AS ON 31.03.2020

SCH - FIXED ASSETS. D (COLLEGE)

| Sl.No. | Name of the Asset | Gross Block | | | | Depreciation Block | | | | W.D.V | | Rate |
|--------|-------------------------|---------------------|------------------------|-----------------------|-----------|---------------------|---------------------|--------------------|---------------------|--------------------|--------------------|--------|
| | | As on | Additions Before Sept. | Additions After Sept. | Deletions | As on | Upto | Dep for the | Upto | As on | As on | of |
| | | 01/04/2019 | | | | 31/03/2020 | 01/04/2019 | year | 31/03/2020 | 01/04/2019 | 31/03/2020 | DEPN.% |
| 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 & Pictues | 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% |
| | Total(A) | 40,33,436.00 | - | - | - | 40,33,436.00 | 33,17,256.00 | 71,618.00 | 33,88,874.00 | 7,16,180.00 | 6,44,562.00 | |
| 1 | Blometric 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% |
| | Total(B) | 30,25,357.00 | - | - | - | 30,25,357.00 | 20,79,159.00 | 1,41,930.00 | 22,21,089.00 | 9,46,198.00 | 8,04,268.00 | |
| 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 | 35,774.00 | - | 14,68,516.00 | 12,55,192.00 | 78,175.00 | 13,33,367.00 | 1,55,388.00 | 1,35,149.00 | 40% |
| | Total(C) | 17,55,236.00 | 22,162.00 | 35,774.00 | - | 18,13,172.00 | 15,66,117.00 | 91,667.00 | 16,57,784.00 | 1,89,119.00 | 1,55,388.00 | |



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

| Sl.No. | Name of the Asset | Gross Block | | | | Depreciation Block | | | | W.D.V | | Rate |
|--------|---------------------------|-----------------------|------------------------|-----------------------|-----------|-----------------------|-----------------------|--------------------|-----------------------|---------------------|---------------------|--------|
| | | As on | Additions Before Sept. | Additions After Sept. | Deletions | As on | Upto | Dep for the year | Upto | As on | As on | of |
| | | 01/04/2019 | | | | 31/03/2020 | 01/04/2019 | | 31/03/2020 | 01/04/2019 | 31/03/2020 | DEPN.% |
| 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 & Fictures | 53,636.00 | | | | 53,636.00 | 41,835.00 | 1,180.00 | 43,015.00 | 11,801.00 | 10,621.00 | 10% |
| | Total(D) | 12,14,669.00 | - | - | - | 12,14,669.00 | 11,35,716.00 | 7,895.00 | 11,43,611.00 | 78,953.00 | 71,058.00 | |
| 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% |
| | Total(E) | 42,73,804.00 | - | - | - | 42,73,804.00 | 36,66,454.00 | 91,102.00 | 37,57,556.00 | 6,07,350.00 | 5,16,248.00 | |
| 3 | Libray 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% |
| | Total(F) | 30,01,370.00 | - | - | - | 30,01,370.00 | 27,10,483.00 | 1,16,355.00 | 28,26,838.00 | 2,90,887.00 | 1,74,532.00 | |
| | Total(A+B+C+D+E+F) | 1,73,03,872.00 | 22,162.00 | 35,774.00 | - | 1,73,61,808.00 | 1,44,75,185.00 | 5,20,567.00 | 1,49,95,752.00 | 28,28,687.00 | 23,66,056.00 | |



DESHEEYA VIDYA SHALA SAMITHI (R), SHIVAMOGGA.

D.V.S. ARTS & SCIENCE COLLEGE

BASAVESWARA CIRCLE

SHIVAMOGGA – 577201

FINANCIAL STATEMENTS FOR THE
YEAR ENDING 31st MARCH 2021.

D.V.S COLLEGE OF ARTS AND SCIENCE, SHIVAMOGGA
RECEIPTS & PAYMENTS FOR THE YEAR ENDING 31/03/2021

| RECEIPTS | | AMOUNT | AMOUNT | PAYMENTS | |
|--|--------------|----------------|--------|--|----------------|
| To Opening Balance | | | | | |
| Indian Bank-74284 (Joint A/c) | 74,12,994.00 | | | By Admission Fee Remittance | 44,000.00 |
| Indian Bank-74954 (Scholarship A/c) | 50,905.00 | | | " Academic Expenses | |
| Indian Bank-75368 (College A/c) | 27,61,378.00 | | | Extra Curricular | 75,493.00 |
| State Bank of India-58714 (Salary A/c) | 67,27,263.00 | | | Other Fee Paid (Fine) | 22,200.00 |
| State Bank of India-04123 (Exam A/c) | 32,815.00 | | | Red Cross | 32,150.00 |
| Canara Bank -47898 (UGC A/c) | 52,467.00 | | | Rovers & Rangers | 53,722.00 |
| Cash In Hand | 2,570.00 | | | News Paper & Magazines | 56,563.00 |
| Postage Stamps | 731.00 | 1,70,41,123.00 | | Test | 27,309.00 |
| | | | | University | 17,80,305.00 |
| | | | | Certificate Fee | 6,492.00 |
| " Joint A/c | | | | | 20,54,234.00 |
| " Admission Fee | 44,000.00 | | | " Administrative/General Expenses | |
| " Lab Fee | 87,100.00 | | | Lab Chemical Expenses | 39,816.00 |
| " Tution Fee | 5,57,315.00 | 6,88,415.00 | | Lab Consumable Expenses | 19,124.00 |
| | | | | Lab Glasswares Expenses | 30,172.00 |
| " Academic Fee | | | | Telephone & Interest Charges | 43,952.00 |
| Admission Fee | 44,000.00 | | | Travelling & Conveyance Charges | 1,494.00 |
| Certificate fee | 31,200.00 | | | AMC | 15,350.00 |
| Development Fee | 3,30,000.00 | | | Identity Card Expenses | 21,756.00 |
| Extra Curricular Fee | 39,827.00 | | | Other Expenses | 25,680.00 |
| Identity Card fee | 26,640.00 | | | Postage & Courier Charges | 2,000.00 |
| Laboratory | 87,100.00 | | | Printing | 45,026.00 |
| Library Fee | 1,62,735.00 | | | Stationary | 40,229.00 |
| College Magazine fee | 1,56,000.00 | | | Professional Tax (Annual) | 2,500.00 |
| Medical Fee | 46,800.00 | | | Xerox | 3,516.00 |
| Reading Room Fee | 1,03,251.00 | | | | 2,90,615.00 |
| Red Cross | 78,000.00 | | | " Reimbursement Fee | 13,800.00 |
| Scoutls & Guide Fee | 78,000.00 | | | " Reimbursement Fee Payable | 3,330.00 |
| Special Sports Fund | 50,000.00 | | | | 17,130.00 |
| Sports Fee | 5,37,739.00 | | | " Spots Expenses | 83,030.00 |
| Flag Fee/TBF | 1,09,200.00 | | | " Spots Materials | 55,158.00 |
| Test Fee | 1,32,600.00 | | | | 1,38,188.00 |
| Transfer Certificate | 23,680.00 | | | " Salary Grants | |
| Tution Fee | 5,57,315.00 | | | " Salary Paid | 3,71,05,884.00 |
| University Fee | 17,80,305.00 | 44,42,592.00 | | " Arrears Salary Paid | 1,58,53,760.00 |
| Other Fee Received (Fine Received) | 68,200.00 | | | " Surrender leave Paid | 43,18,342.00 |
| | | | | | 5,72,77,986.00 |

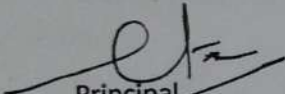


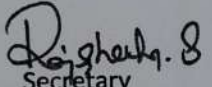
| | | | | | |
|-------------------------------------|----------------|----------------|---|--------------|----------------|
| " Reimbursement Fee | | 16,140.00 | " Salary Deductions Paid | | |
| " Salary Grants | | | ASS NSS | 25,39,194.00 | |
| Salary Grant Received | 3,71,05,884.00 | | Family Welfare Fund | 3,770.00 | |
| Arrears Salary Received | 1,50,09,354.00 | 5,21,15,238.00 | Group Insurance | 54,600.00 | |
| " Salary Deductions | | | Group Insurance Retirement | 1,32,132.00 | |
| ASS NSS | 23,60,191.00 | | Loan-Indian Bank A/c | 1,65,452.00 | |
| Family Welfare Fund | 3,490.00 | | Covid-19 Relief Fund | 1,02,758.00 | |
| Group Insurance | 50,520.00 | | LIC | 16,03,392.00 | |
| Group Insurance Retirement | 1,32,132.00 | | Professional Tax On Employee | 75,400.00 | |
| Loan-Indian Bank A/c | 1,53,634.00 | | TDS on Salary | 72,51,822.00 | |
| Covid-19 Relief Fund | 1,02,758.00 | | TDS on Salary(Arrears) | 45,02,819.00 | 1,64,31,339.00 |
| LIC | 14,86,621.00 | | " Department Expenses | | |
| Professional Tax On Employee | 69,800.00 | | Botany Department | 5,150.00 | |
| TDS on Salary | 58,26,500.00 | | Chemistry Department | 5,000.00 | |
| TDS on Salary(Arrears) | 47,56,141.00 | 1,49,41,787.00 | Electronics Department | 3,419.00 | |
| " Interest Incomes | | | Physics Department | 10,837.00 | |
| Indian Bank-74284 Joint A/c | 2,32,807.00 | | Zoology Department | 15,000.00 | |
| Indian Bank-74954 Scholarship A/c | 7,992.00 | | Maths Department | 2,000.00 | 41,406.00 |
| Indian Bank-75368 College A/c | 1,16,441.00 | | " Other Charges | | |
| SBI Bank-04123 Bazaar Branch A/c | 908.00 | | Bank Charges | | 1,328.00 |
| SBI Bank-58714 Salary A/c | 31,889.00 | | " Repairs & Maintenance | | |
| Canara Bank-47898 UGC | 1,595.00 | 3,91,632.00 | Equipments | 28,588.00 | |
| " Endowment Deposit Interest | | 20,534.00 | Computer | 19,760.00 | |
| " Scholarship | | | Electrical | 12,207.00 | |
| KMDC (Arrivu) | 19,500.00 | | Others | 1,21,612.00 | |
| SC Student | 4,58,663.00 | 4,78,163.00 | Printer | 8,700.00 | 1,90,867.00 |
| " Advances by Departments | | | " Scholarship | | |
| Botany Department | 3,000.00 | | KMDC (Arrivu) | 19,500.00 | |
| Chemistry Department | 5,000.00 | | SC Student | 4,58,143.00 | 4,77,643.00 |
| Electronics Department | 3,000.00 | | " Govt Remittance (Int on Scholarship A/c (As Per AG Instructions) | | 23,668.00 |
| NSS Department | 50,000.00 | | " Advances to Departments | | |
| Physics Department | 10,000.00 | | Botany Department | 3,000.00 | |
| Zoology Department | 15,000.00 | | Electronics Department | 3,000.00 | |
| Sports Sports | 56,720.00 | | Physics Department | 5,000.00 | |
| Maths Department | 2,000.00 | 1,44,720.00 | Zoology Department | 10,000.00 | |
| | | | Maths Department | 2,000.00 | 23,000.00 |

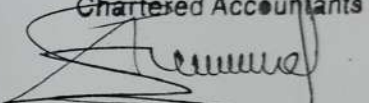


| | | | | | |
|--|--|-----------------------|--|--------------|-----------------------|
| " TDS Collected | | 2,839.00 | " Library Books | | 67,788.00 |
| " Endowment Deposit Matured (Scholarship) | | 2,06,405.00 | " TDS Paid | | 2,839.00 |
| | | | " EMD | | 12,000.00 |
| | | | " Endowment Deposit | | 2,06,405.00 |
| | | | " Closing Balance | | |
| | | | Indian Bank-74284 (Joint A/c) | 83,34,216.00 | |
| | | | Indian Bank-74954 (Scholarship A/c) | 44,882.00 | |
| | | | Indian Bank-75368 (College A/c) | 46,46,322.00 | |
| | | | State Bank of India-58714 (Salary A/c) | 1,06,587.00 | |
| | | | Canara Bank -47898 (UGC A/c) | 54,062.00 | |
| | | | Cash In Hand | 2,352.00 | |
| | | | Postage Stamps | 731.00 | 1,31,89,152.00 |
| TOTAL | | 9,04,89,588.00 | TOTAL | | 9,04,89,588.00 |

For Desheeya Vidhya Shala Samithi®, Shivamogga.


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


 Secretary
Secretary
 Desheeya Vidyashala Samithi (R.)
 SHIVAMOGGA.

For ABS & Co.,
 Chartered Accountants

 (Anand S. Yadehalli)
 Partner
 1st Cross (B), Gandhinagar.
 SHIMOGA - 577 201

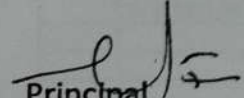
**D.V.S COLLEGE OF ARTS AND SCIENCE, SHIVAMOGGA
BALANCE SHEET AS ON 31/03/2021**

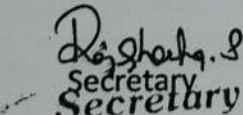
| LIABILITES | | Sch | AMOUNT | ASSTES | | |
|---------------------|-------------|-----|-----------------------|--|-------------|-----------------------|
| Capital Fund | A | | 2,33,45,534.00 | Fixed Asstes | D | 20,18,6 |
| Endowment Deposit | Annexture-1 | | 2,06,405.00 | Endowment Deposit | Annexture-2 | 2,06, |
| Current Liabilities | B | | 96,989.00 | Advance / Receivables | C | 42,1 |
| | | | | Fee Compensation Receivables From Govt | | 81,44,65 |
| | | | | Fee Receivables | | 47,920 |
| | | | | Closing Balance | | |
| | | | | Indian Bank-74284 (Joint A/c) | | 83,34,216.0 |
| | | | | Indian Bank-74954 (Scholarship A/c) | | 44,882.0 |
| | | | | Indian Bank-75368 (College A/c) | | 46,46,322.00 |
| | | | | State Bank of India-58714 (Salary A/c) | | 1,06,587.00 |
| | | | | Canara Bank-47898 (UGC A/C) | | 54,062.00 |
| | | | | Cash In Hand | | 2,352.00 |
| | | | | Postage Stamps | | 731.00 |
| TOTAL | | | 2,36,48,928.00 | TOTAL | | 2,36,48,928.00 |

Date : 15-07-2021

Place : Shivamogga

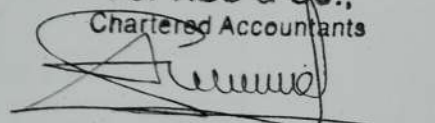
For Desheeya Vidhya Shala Samithi®, Shivamogga.


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


Secretary
Secretary
Desheeya Vidyashala 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

D.V.S COLLEGE OF ARTS AND SCIENCE, SHIVAMOGGA
SCHEDULES AS ON 31/03/2021

Capital Fund: A

| Sl.No | Particulars | Amount |
|-------|--|-----------------------|
| | Opening Balnce | 2,10,01,835.00 |
| | Add: Excess of Income Over Expenditure | 23,43,699.00 |
| | Total | 2,33,45,534.00 |

Current Liabilities: B

| Sl.no | Particulars | Op.bal | Received | Paid | Cl.Bal |
|-------|---------------------------|---------------------|-----------------------|-----------------------|------------------|
| 1 | Scholarship Payable | 70,405.00 | 4,78,163.00 | 4,77,643.00 | 70,925.00 |
| 2 | Other Current Liabilities | | | | |
| | a.Exam Remuneration | 50.00 | - | - | 50.00 |
| | b.Exam CG | - | - | - | - |
| | c.TDS Payable | - | 2,839.00 | 2,839.00 | - |
| | d. University Exam Fee | - | - | - | - |
| | e. Re-Imbursement Fee | 12,840.00 | 16,140.00 | 17,130.00 | 11,850.00 |
| | f. E.M.D | 26,164.00 | - | 12,000.00 | 14,164.00 |
| | g. GLIC | - | 1,32,132.00 | 1,32,132.00 | - |
| | h. Salary Deductions | 14,89,552.00 | 1,48,09,655.00 | 1,62,99,207.00 | - |
| | i. Salary Arrears | 8,44,406.00 | 1,50,09,354.00 | 1,58,53,760.00 | - |
| | j. DA Arrears | - | - | - | - |
| | k. Surrender Leave | 43,18,342.00 | - | 43,18,342.00 | - |
| | Total | 67,61,759.00 | 3,04,48,283.00 | 3,71,13,053.00 | 96,989.00 |

Advances / Deposit Receivables: C

| Sl.no | Particulars | Op.bal | Received | Paid | Cl.Bal |
|-------|---------------------|--------------------|--------------------|------------------|------------------|
| 1 | Department Advances | | | | |
| | a. Zoology | 5,075.00 | 15,000.00 | 10,000.00 | 75.00 |
| | b. NSS Advance | 50,000.00 | 50,000.00 | - | - |
| | c. Chemistry | 5,000.00 | 5,000.00 | - | - |
| | d. Physics | 5,000.00 | 10,000.00 | 5,000.00 | - |
| | e. Sports | 56,720.00 | 56,720.00 | - | - |
| | f. Other | - | 2,000.00 | 2,000.00 | - |
| | g. Botany | - | 3,000.00 | 3,000.00 | - |
| | h. Electronics | - | 3,000.00 | 3,000.00 | - |
| 2 | Others | | | | |
| | a. LPG Gas Deposit | 8,900.00 | - | - | 8,900.00 |
| | b. MESCOM Deposit | 33,150.00 | - | - | 33,150.00 |
| | Total | 1,63,845.00 | 1,44,720.00 | 23,000.00 | 42,125.00 |



DESHEEYA VIDYA SHAALA@, SHIVAMOGGA.
COLLEGE ACCOUNT
SCHEDULES TO BALANCE SHEET AS ON 31.03.2021

SCH - FIXED ASSETS. D (COLLEGE)

| SL.No. | Name of the Asset | Gross Block | | | | Depreciation Block | | | W.D.V | | Rate | |
|--------|-----------------------|---------------------|------------------------|-----------------------|-----------|---------------------|---------------------|------------------|---------------------|--------------------|--------------------|--------|
| | | As on | Additions Before Sept. | Additions After Sept. | Deletions | As on | Upto | Dep for the year | Upto | As on | As on | of |
| | | 01/04/2020 | | | | 31/03/2021 | 01/04/2020 | | 31/03/2021 | 01/04/2020 | 31/03/2021 | DEPN.% |
| 1 | Building | 21,78,992.00 | - | - | - | 21,78,992.00 | 19,02,336.00 | 27,666.00 | 19,30,002.00 | 2,76,656.00 | 2,48,990.00 | 10% |
| 2 | Furnitures & Fictures | 18,54,444.00 | - | - | - | 18,54,444.00 | 14,86,538.00 | 36,791.00 | 15,23,329.00 | 3,67,906.00 | 3,31,115.00 | 10% |
| | Total(A) | 40,33,436.00 | - | - | - | 40,33,436.00 | 33,88,874.00 | 64,457.00 | 34,53,331.00 | 6,44,562.00 | 5,80,105.00 | |

| | | | | | | | | | | | | |
|----|-------------------|---------------------|----------|----------|----------|---------------------|---------------------|--------------------|---------------------|--------------------|--------------------|-----|
| 1 | Biometric Machine | 7,350.00 | - | - | - | 7,350.00 | 2,438.00 | 737.00 | 3,175.00 | 4,912.00 | 4,175.00 | 15% |
| 2 | CC Camera | 4,88,468.00 | - | - | - | 4,88,468.00 | 1,35,550.00 | 52,938.00 | 1,88,488.00 | 3,52,918.00 | 2,99,980.00 | 15% |
| 3 | E.P.A.B.X Machine | 33,795.00 | - | - | - | 33,795.00 | 32,134.00 | 249.00 | 32,383.00 | 1,661.00 | 1,412.00 | 15% |
| 4 | Electronic Scale | 4,720.00 | - | - | - | 4,720.00 | 1,566.00 | 473.00 | 2,039.00 | 3,154.00 | 2,681.00 | 15% |
| 5 | Fax Machine | 9,000.00 | - | - | - | 9,000.00 | 8,558.00 | 66.00 | 8,624.00 | 442.00 | 376.00 | 15% |
| 6 | Lab Equipments | 20,21,704.00 | - | - | - | 20,21,704.00 | 18,34,154.00 | 28,133.00 | 18,62,287.00 | 1,87,550.00 | 1,59,417.00 | 15% |
| 7 | Motor Pump | 33,459.00 | - | - | - | 33,459.00 | 12,911.00 | 3,082.00 | 15,993.00 | 20,548.00 | 17,466.00 | 15% |
| 8 | Sports Materials | 1,18,941.00 | - | - | - | 1,18,941.00 | 46,442.00 | 10,875.00 | 57,317.00 | 72,499.00 | 61,624.00 | 15% |
| 9 | UPS & Battery | 2,01,000.00 | - | - | - | 2,01,000.00 | 66,669.00 | 20,150.00 | 86,819.00 | 1,34,331.00 | 1,14,181.00 | 15% |
| 10 | Water Cooler | 1,06,920.00 | - | - | - | 1,06,920.00 | 80,667.00 | 3,938.00 | 84,605.00 | 26,253.00 | 22,315.00 | 15% |
| | Total(B) | 30,25,357.00 | - | - | - | 30,25,357.00 | 22,21,089.00 | 1,20,641.00 | 23,41,730.00 | 8,04,268.00 | 6,83,627.00 | |

| | | | | | | | | | | | | |
|----|-----------------|---------------------|----------|------------------|----------|---------------------|---------------------|------------------|---------------------|--------------------|--------------------|-----|
| 13 | Computers | 3,44,656.00 | - | - | - | 3,44,656.00 | 3,24,417.00 | 8,096.00 | 3,32,513.00 | 20,239.00 | 12,143.00 | 40% |
| 14 | Libray Books | 14,68,516.00 | - | 67,788.00 | - | 15,36,304.00 | 13,33,367.00 | 67,618.00 | 14,00,985.00 | 1,35,149.00 | 1,35,319.00 | 40% |
| | Total(C) | 18,13,172.00 | - | 67,788.00 | - | 18,80,960.00 | 16,57,784.00 | 75,714.00 | 17,33,498.00 | 1,55,388.00 | 1,47,462.00 | |

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

| SL.No. | Name of the Asset | Gross Block | | | | Depreciation Block | | | W.D.V | | Rate | |
|--------|---------------------------|-----------------------|------------------------|-----------------------|-----------|-----------------------|-----------------------|--------------------|-----------------------|---------------------|---------------------|--------|
| | | As on | Additions Before Sept. | Additions After Sept. | Deletions | As on | Upto | Dep for the year | Upto | As on | As on | of |
| | | 01/04/2020 | | | | 31/03/2021 | 01/04/2020 | | 31/03/2021 | 01/04/2020 | 31/03/2021 | DEPN.% |
| 1 | Building | 11,61,033.00 | | | | 11,61,033.00 | 11,00,596.00 | 6,044.00 | 11,06,640.00 | 60,437.00 | 54,293.00 | 10% |
| 2 | Furnitures & Fictures | 53,636.00 | | | | 53,636.00 | 43,015.00 | 1,062.00 | 44,877.00 | 10,621.00 | 8,559.00 | 10% |
| | Total(D) | 12,14,669.00 | - | - | - | 12,14,669.00 | 11,43,611.00 | 7,106.00 | 11,50,717.00 | 71,058.00 | 63,852.00 | |
| 4 | Lab Equipments | 36,52,290.00 | | | | 36,52,290.00 | 32,32,174.00 | 63,017.00 | 32,95,191.00 | 4,20,116.00 | 3,57,099.00 | 15% |
| 6 | Water Cooler | 46,482.00 | | | | 46,482.00 | 42,877.00 | 541.00 | 43,418.00 | 3,605.00 | 3,064.00 | 15% |
| 7 | Xerox Machine | 67,550.00 | | | | 67,550.00 | 62,310.00 | 786.00 | 63,096.00 | 5,240.00 | 4,454.00 | 15% |
| 8 | Sports Gym | 5,07,482.00 | | | | 5,07,482.00 | 4,20,195.00 | 13,093.00 | 4,33,288.00 | 87,287.00 | 74,194.00 | 15% |
| | Total(E) | 42,73,804.00 | - | - | - | 42,73,804.00 | 37,57,556.00 | 77,437.00 | 38,34,993.00 | 5,16,248.00 | 4,38,811.00 | |
| 3 | Libray Books | 13,11,673.00 | | | | 13,11,673.00 | 12,50,790.00 | 24,353.00 | 12,75,143.00 | 60,803.00 | 56,530.00 | 40% |
| 5 | Computers | 16,89,697.00 | | | | 16,89,697.00 | 15,76,048.00 | 45,460.00 | 16,21,508.00 | 1,13,649.00 | 68,109.00 | 40% |
| | Total(F) | 30,01,370.00 | - | - | - | 30,01,370.00 | 28,26,838.00 | 69,813.00 | 28,96,651.00 | 1,74,532.00 | 1,04,719.00 | |
| | Total(A+B+C+D+E+F) | 1,73,61,808.00 | - | 67,788.00 | - | 1,74,29,596.00 | 1,49,95,752.00 | 4,15,168.00 | 1,54,10,920.00 | 23,66,056.00 | 20,58,676.00 | |



DESHEEYA VIDYA SHALA SAMITHI

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

FINANCIAL STATEMENT
FINANCIAL YEAR - 2016-17


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

A.NARASIMHA MURTHY & CO.

Chartered Accountants

Trathan'

Kuvempu Road, Shivamogga - 577 201

INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

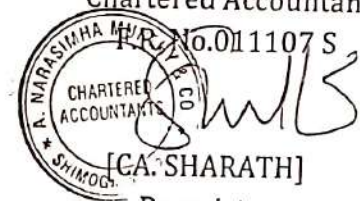
Opinion

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

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

Date: 06 DEC 2017
Place: Shivamogga

For A. Narasimha Murthy & Co.
Chartered Accountants



Proprietor

Membership Number: 214269

DESHEEYA VIDYA SHALA SAMITHI, SHIVAMOGGA

BALANCE SHEET AS ON 31.03.2017

| Amount 31.3.2016 | Liabilities | Sch | Amount 31.3.2017 | Amount 31.03.2016 | Assets | Sch | Amount 31.3.2017 |
|---------------------|------------------|-----|---------------------|----------------------|------------------|-----|---------------------|
| 4,26,77,285 | Capital Fund | A | 5,45,62,416 | 3,50,73,480 | Fixed Assets | F | 4,58,34,375 |
| - | Loan Fund | B | 29,14,489 | 33,38,911 | Deposits | G | 65,38,707 |
| 7,001 | TDS Payable | C | 27,691 | 14,75,752 | Loans & Advances | H | 16,69,820 |
| - | Security Deposit | D | 3,96,903 | 2,65,439 | TDS Recoverable | I | 2,72,049 |
| - | Sundry Creditors | E | 11,00,469 | 25,30,704 | Cash & Banks | J | 46,87,017 |
| | | | | | | | |
| | | | | | | | |
| 4,26,84,286 | TOTAL | | 5,90,01,968 | 4,26,84,286 | TOTAL | | 5,90,01,968 |

Date 9 6 DEC 2017

for Desheeya Vidya Shala Samithi


President

President

Desheeya Vidya Shala Samithi (R)
Shivamogga.-


Secretary

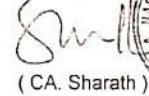
Secretary

Desheeya Vidya Shala Samithi (R)
Shivamogga.

As per our report of even date annexed

for A. Narasimha Murthy & Co.

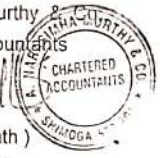
Chartered Accountants


(CA. Sharath)

Proprietor

Membership Number: 214269

F.R. No.011107 S



DESHEEYA VIDYA SHALA SAMITHI
SHIVAMOGGA
YEAR ENDED 31.03.2017

SIGNIFICANT ACCOUNTING POLICIES AND EXPLANATORY INFORMATION:

1. Basis of Accounting

Income and Expenditure are recognised on the cash basis.

2. Plant, Property and Equipment

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

3. Investments:

Investments include Fixed Deposits which are valued at cost.

4. Transfer to Capital:

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

5. Transactions in respect of Branches / Divisions:

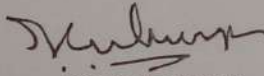
All expenditure incurred on behalf of branches and divisions are treated as revenue expenditure and contribution from the branches /divisions is treated as revenue income.

6. Books of Accounts:

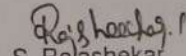
Separate cash books are maintained for CET transactions and other regular transactions.

Place: Shivamogga

Date: 06 DEC 2017


K G Subramanya
President
President

Desheeya Vidya Shala Samithi (R)
Shivamogga-


S. Rajashekar
Secretary
Secretary

Desheeya Vidya Shala Samithi (R)
Shivamogga.

17-18

DVS INSTITUTE OF SPECIAL TRAINING

of

DESHEEYA VIDYA SHALA SAMITHI ®,

Sir M.V. ROAD,

BASAVESHWARA CIRCLE

SHIVAMOGGA - 577201

FINANCIAL STATEMENT AS ON 31.03.2018

(Assessment Year-2018-19)


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

INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of "DVS Institute of Special Training, A Unit of Desheeya Vidya Shala Samithi ®", Shivamogga which comprises Balance Sheet as at 31st March 2018, Income & Expenditure Account, Receipts and Payments Account for the year ended 31.03.2018 and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements of "DVS Institute of Special Training, A Unit of Desheeya Vidya Shala Samithi ®" Shivamogga for the year ended March 31, 2018 are prepared, in all material respect to show true and fair view of the transactions during the period and in conformity with the accounting principles generally accepted in India subjected to above observations:

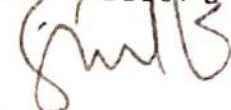
- i) In case of the Balance Sheet , of the state of affairs of "DVS Institute of Special Training of Desheeya Vidya Shala Samithi", Shivamogga , as at 31st March 2018, and
- ii) In the case of Income and Expenditure Account, of the Excess of Income over Expenditure of "DVS Institute of Special Training of Desheeya Vidya Shala Samithi", Shivamogga, for the year ended on that date.

Date: 26 NOV 2018

Place: Shivamogga

For A. Narasimha Murthy & Co.
Chartered Accountants

F.R. No.011107 S



[CA. SHARATH]

Proprietor

Membership Number: 214269

DESHEEYA VIDYA SHALA SAMITHI®, SHIVAMOGGA

DVS INSTITUTE OF SPECIAL TRAINING

BALANCE SHEET AS ON 31.3.2018

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

Date :

for Desheeya Vidya Shala Samithi®, Shivamogga

As per our report of even date annexed

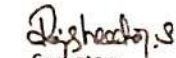
for A. Narasimha Murthy & Co.,

Chartered Accountants



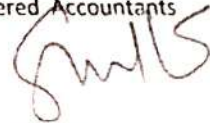
President

President



Secretary

Secretary



(CA SHARATH)

Proprietor

Membership No.214269

F.R No. 011107 S

26 NOV 2018

Desheeya Vidya Shala Samithi (R)
Shivamogga.-

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

SIGNIFICANT ACCOUNTING POLICIES & EXPLANATORY INFORMATION:

1. Basis of Accounting:

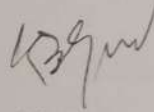
Income & Expenditure are recognized on the cash basis.

2. Fixed Assets:

- i) The book value has been computed at written down value.
- ii) The depreciation is calculated and provided on the written down value method and the rate of depreciation has been adopted consistently and adopted rates are as allowable under the Income tax Act.

Place : Shivamogga

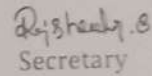
Date : 26 NOV 2018



President

President

Desheeya Vidya Shala Samithi (R)
Shivamogga-



Secretary

Secretary

Desheeya Vidya Shala Samithi (R)
Shivamogga

177 2019-20

DESHEEYA VIDYA SHALA SAMITHI®

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

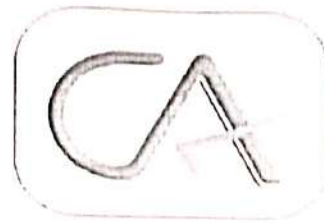
FINANCIAL STATEMENT

As on 31.03.2019
(Assessment Year 2019-20)


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

CA SHARATH

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



INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

Opinion

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

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

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

Basis of Opinion

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

Going Concern

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

Observation/ Key Audit Matters

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

Management's Responsibility for the Financial Statements

Management is responsible for preparation of the financial statements in accordance with the applicable reporting framework. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibility

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

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

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



Date: 27 SEP 2019
Place: Shivamogga

[CA.SHARATH]
Proprietor

Membership Number: 214269

UDIN: 19214269AAAAEJ2625

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

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

Date: 27 SEP 2019

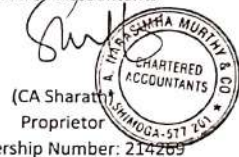
for Desheeya Vidya Shala Samithi*, Shivamogga

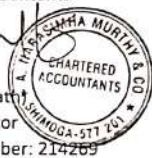

President


Secretary

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

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


(CA Sharath)
Proprietor



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

DESHEEYA VIDYA SHALA SAMITHI ®
SHIVAMOGGA

Year ended: 31.03.2019

SIGNIFICANT ACCOUNTING POLICIES & EXPLANATORY INFORMATION:

1. Basis of Accounting:

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

2. Fixed Assets:

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

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


3. Investments:

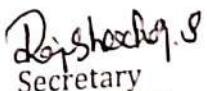
Investments include fixed deposits which are valued at cost.

4. Transactions in respect of Branches / Divisions:

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

Place : Shimoga
Date : 127 SEP 2019


President
Desheeya Vidya Shala Samithi (R.)
Shivamogga


Secretary
Desheeya Vidya Shala Samithi (R.)
SHIVAMOGGA.

ABS & Co.,

CHARTERED ACCOUNTANTS

Anand S. Yadehalli

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

Partner

E-mail : asyabs@yahoo.co.in

Mob. : 94483 46804

Tel : 270754

1st Cross (E), Gandhinagar

SHIMOGA - 577 201.

Ref No. INDEPENDENT AUDITOR'S REPORT Date.....

2020-2021

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of "DESHEEYA VIDYA SHALA SAMITHI@, SHIMOGA which comprise the Balance Sheet as at 31.03.2020, 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 "DESHEEYA VIDYA 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 "DESHEEYA VIDYA SHALA SAMITHI@", SHIVAMOGGA as at March 31, 2020,
- ii) In case of Income & Expenditure, in of "excess of income over expenditure" in of "DESHEEYA VIDYA SHALA SAMITHI@", SHIVAMOGGA for the year ended March 31,2020 and
- iii) The Financial Statements of "DESHEEYA VIDYA SHALA SAMITHI@", 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.



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

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.

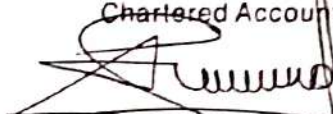
In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern. The explanation of management's responsibility for this assessment shall include a description of when the use 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: 10-12-2020
Place: Shivamogga.

For ABS & Co.,
Chartered Accountants

(Anand S. Kodavalli)
Partner
1st Cross (B), Gandhinagar
SHIMOGA - 577 201

DESHEEYA VIDYA SHALA SAMITHI@, SHIVAMOGGA.
MANAGEMENT ACCOUNT.

BALANCE SHEET AS ON 31.3.2020.

| Liabilities | Sch | Amount 31.03.2020 | Assets | Sch | Amount 31.03.2020 |
|--------------|-----|-----------------------|----------------------------|-----|-----------------------|
| Capital Fund | A | 7,35,73,303.61 | Fixed Assets | D | 5,14,64,115.00 |
| Loan Fund | B | 1,45,554.00 | Other Deposits | E | 7,38,000.00 |
| TDS Payable | C | 3,569.00 | Loans & Advances | F | 29,30,014.00 |
| Rent ADVANCE | K | 2,00,000.00 | TDS Recoverable Deposit | G | 3,55,000.00 |
| | | | Other Receivables | H | 1,58,07,607.61 |
| | | | Cash & Banks | I | 10,480.00 |
| | | | | J | 26,17,210.00 |
| TOTAL | | 7,39,22,426.61 | TOTAL | | 7,39,22,426.61 |

Date: 10-12-2020.

For Desheeya Vidya Shala Samithi@.

President.

Secretary.

[Signature]
President

[Signature]
Secretary

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

Asper our report of even date

For M/s A B S & Co.,
Chartered Accountants



[Signature]
(Anand S. Yadhalli)
Partner

UDIN-20210581AAAAHN5255

2020-21

DESHEEYA VIDYA SHALA SAMITHI (R)
SHIVAMOGGA.

SIR M.V. ROAD

BASAVESWARA CIRCLE

SHIVAMOGGA – 577201

“MANAGEMENT”

**FINANCIAL STATEMENTS FOR THE
YEAR ENDING 31st MARCH 2021.**

**DESHEEYA VIDYA SHALA SAMITHI®, SHIVAMOGGA.
MANAGEMENT ACCOUNT.
BALANCE SHEET AS ON 31.3.2021**

| Liabilities | Sch | 31.03.2021 | Assets | Sch | 31.03.2021 |
|--------------|-----|-----------------------|-------------------|-----|-----------------------|
| Capital Fund | A | 6,54,62,123.54 | Fixed Assets | D | 4,84,02,808.93 |
| Loan Fund | B | 1,44,412.40 | Other Deposits | E | 3,38,000.00 |
| | | | Loans & Advances | F | 55,19,372.00 |
| Rent Advance | K | 2,00,000.00 | TDS Recoverable | G | 2,53,718.70 |
| | | | Deposits | H | 1,05,33,532.24 |
| | | | Other Receivables | I | 5,000.00 |
| | | | Cash & Banks | | 7,54,104.07 |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| TOTAL | | 6,58,06,535.94 | TOTAL | | 6,58,06,535.94 |

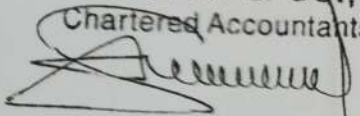
Date :09-12-2021

"Asper our report of even date"

Place : Shivamogga

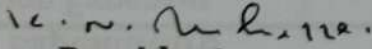
For Desheeya Vidya Shala Samithi®, Shivamogga.

For ABS & Co.,
Chartered Accountants

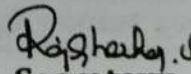

(Anand S. Yadehalli)

Partner

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


President.
President

Desheeya Vidya Shala Samithi (R)
Shivamogga.


Secretary.
Secretary

Desheeya Vidyashala Samithi (R.)
SHIVAMOGGA.

