



D.V.S. COLLEGE OF ARTS & SCIENCE

(Permanently Affiliated to the Kuvempu University)

(Re Accredited from National Assessment and Accreditation Council, at the B+ level)
Sir M.V. Road, Post Box No. 81, SHIVAMOGGA-577201, Karnataka State

Ref. No. DVSC/ /20 -20

Date :

Subject: DVV Clarification for 4.2.3 Criteria.

*** **

With respect to above mentioned subject, I enclosed the details of DVV clarification about 4.2.3 Criteria.

4.2.3. Average annual expenditure for purchase of books/e-books and subscription to journals/e-journals during the last five years (INR in Lakhs)


4.2.3.1. Annual expenditure of purchase of books/e-books and subscription to journals/e-journals year wise during last five years (INR in Lakhs)

HEI Input:

2020-21	2019-20	2018-19	2017-18	2016-17
2,419	1.8984	2.953	1.50908	0.53336

Revised Input:

2020-21	2019-20	2018-19	2017-18	2016-17
1.24351	.83276	1.45527	2.49931	1.03818


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

P.T.O

Clarifications: 2016-17

HEI Input:

2016-17
0.53336

Revised Input:

2016-17
1.03818

Rs. 58,400 Singara Publication data added. Hence, the total amount increased Rs. 1,03,818.

Book 15,588+ Journal 88,230= Total 1,03,818

Clarifications: 2017-18

HEI Input:

2017-18
1.50908

Revised Input:

2017-18
2.49931

Rs. 1,96,559 Singara Publication data added. Shri. P. Dharanendra Kumar has made payment 15,323-00 towards missing books. In this regard, 15,323-00 amount subtracted from 43,765 total purchased books for the year 2017-18. Hence, purchased book would be 28,442-00 and Journal Price would be 2,21,489-0 as mentioned in Receipt and Payment statement. And total amount is Rs. 2,49,931.

Book 28,442+ Journal 2,21,489 = Total 2,49,931

H.V.K.
Principal
D.V.S. College of Arts & Science
Shimoga.

P.T.O

Clarifications: 2018-19

HEI Input:

2018-19
2.953

Revised Input:

2018-19
1.45527

Rs. 1,49,773 amount books has purchased in the Management Committee account. Hence, 1,49,773 amounts subtracted and revised RS. 1,45,527 amounts mentioned.

Book 1,03,727 + Journal 41,800 = Total 1,45,527

Clarifications: 2019-20

HEI Input:

2019-20
1.8984

Revised Input:

2019-20
.83276

Rs. 1,06,564 amount books has purchased in the Management Committee account. Hence, 1,06,564 amounts subtracted and revised RS. 83,276 amounts mentioned. And Journal amount Sury Infotainment Products Pvt Ltd, Bangalore 3,840-00 Added.

Book 57,936 + Journal 25,340 = Total 83,276

M. V. J. J.
Principal
D.V.S. Collage of Arts & Science
Shimoga.

Clarifications: 2020-21

HEI Input:

2020-21
2,419

Revised Input:

2020-21
1.24351

Rs. 1,17,549 amount books has purchased in the Management Committee account. Hence, 1,17,549 amounts subtracted and revised RS. 1,24,351 amounts mentioned. 11,581 News paper bill added to journal. Hence, Journal amount increased to 56,563.

Book 67,788 + Journal 56,563 = Total 1,24,351


Principal
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D.V.S COLLEGE OF ARTS & SCIENCE, SHIMOGA

DEPARTMENT OF LIBRARY AND INFORMATION CENTER


SUBSCRIBED JOURNALS E-BOOKS, E-JOURNALS FOR THE YEAR 2017-2021

2016-17

Sl.No.	Name of the Supplier	No.of Magazines	Amount
1	Southern Economist, Bangalore	01	1830.00
2	Economic & Political Weekly	01	4230.00
3	NISCAIR, New-Delhi	09	23770.00
4	Singara Publication		58400.00
	Total	11	88230.00

2017-18

Sl.No.	Name of the Supplier	No.of Magazines	Amount
1	Association of Indian Universities New-Delhi	01	1730.00
2	Southern Economist, Bangalore	01	1830.00
3	Economic & Political Weekly, Mumbai	01	4500.00
4	Indian Academy of Sciences, Bangalore	11	14600.00
5	Society For Environmental Communications, New-Delhi	01	2270.00
6	Singara Publication		196559.00
	Total	15	221489.00


Librarian
D.V.S. College of Arts & Science
SHIMOGA.


Embossed from Books of Accounts

for ABS & Co.
Chartered Accountants


(Anand S. Yadehalli)

Partner

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


Principal
DVS College of Arts and Science
Shivamogga-577 201

SUBSCRIBED JOURNALS E-BOOKS, E-JOURNALS FOR THE YEAR 2017-2021

2018-19

Sl.No.	Name of the Supplier	No.of Magazines	Amount
1	Indian Academy of Sciences, Bengaluru	11	14600.00
2	NISCAIR, New-Delhi	09	23700.00
3	The Week Annual subscription		3500.55
	Total	20	41800.00

2019-20

Sl.No.	Name of the Supplier	No.of Magazines	Amount
1	Southern Economist, Bangalore	01	3830.00
2	Surya Infotainment Products Pvt Ltd, Bangalore	03	5610.00
3	Anikethana	01	1030.00
5	Economic & Political Weekly, Mumbai	01	11030.00
6	Sury Infotainment Products Pvt Ltd, Bangalore	01	3,840.00
	Total		25,340.00

2020-21

Sl.No.	Name of the Supplier	No.of Magazines	Amount
1	Economic & Political Weekly	01	5559.00
2	Indian Academy of Sciences, Bangalore	02	3618.00
3	NISCAIR, New-Delhi	09	23705.00
4	INFLIBNET-NLIST(Subscribed E-Journal, E-Book Details from 2020 to 2021)	02	11800.00
5	Hosa Manushya	01	300.00
6	News Papers		11,581.00
	Total	15	56,563.00

: Extracted from Books & Accounts

For ABS & Co.
Chartered Accountants

(Anand S. Rajanani)
Partner

1st Cross (B), Gandhinagar,
Bengaluru - 560021

Principal
DVS College of Arts and Science
Shivamogga-577 201

H. L. K.

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

D.V.S COLLEGE OF ARTS & SCIENCE, SHIMOGA.

DEPARTMENT OF LIBRARY

Book Purchase Details from 2017 to 2021

2016-2017

Sl.No	Name of the Supplier	Bill No & Date	Accn.No		No. of Books	Amount	Remarks
			From	To			
1	Mangala Gangotri, Mangalore V.V	204 Dt:05.01.2016	41713	41719	07	1342-00	
2	Diana Books Gallery, Shimoga	3248 Dt:18.01.2017	41720	41721	02	566-00	
3	Diana Books Gallery, Shimoga	20918 Dt:10.03.2017	41722	41781	60	13680-00	
				Total	69	15588-00	


Librarian

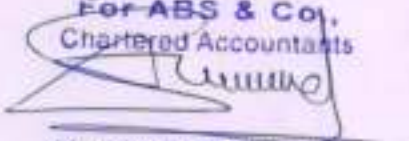
D.V.S. College of Arts & Science
SHIMOGA.

Extracted from Books of Accounts


Principal

DVS College of Arts and Science
Shivamogga-577 201.

For ABS & Co.,
Chartered Accountants



(Anand S. Yedehalli)

Partner

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

DEPARTMENT OF LIBRARY

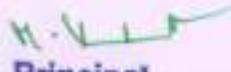
Book Purchase Details from 2017 to 2021

2017-2018

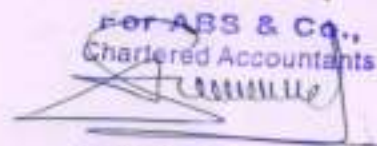
Sl.No	Name of the Supplier	Bill No & Date	Accn.No		No. of Books	Amount	Remarks
			From	To			
1	Diana Books Gallery, Shimoga	677Dt:08.08.2017	41792	41826	35	8,460-00	
2	Vidyanidhi Prakashana, Gadaga	115 Dt:16.08.2017	41912	41951	40	5,480-00	
3	Diana Books Gallery, Shimoga	10195 Dt:02.01.2018	41982	42011	30	8,760-00	
4	Diana Books Gallery, Shimoga	10342 Dt:04.01.2018	42012	42041	30	5,880-00	
5	Diana Books Gallery, Shimoga	10861 Dt:11.01.2018	42042	42076	35	8,925-00	
6	Ananya Vidarthiloka, Shimoga	488 Dt:03.02.2018	42077	42091	15	2,025-00	
7	Diana Books Gallery, Shimoga	12824 Dt:09.02.2018	42142	42153	12	4,235-00	
				Total	197	43,765-00	
				Subtracted		15,323-00*	
						28,442-00	

* Shri. P. Dharanendra Kumar has made payment 15,323-00 towards missing books. In this regard, 15,323-00 amount subtracted from total purchased books for the year 2017-18. Hence, purchased book would be 28,442-00 as mentioned in Receipt and Payment statement.


Librarian
D.V.S. College of Arts & Science
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* Extracted from Books of Accounts


For ABS & Co.,
Chartered Accountants

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

DEPARTMENT OF LIBRARY
Book Purchase Details from 2017 to 2021

2018-2019

Sl.No	Name of the Supplier	Bill No & Date	Accn.No		No. of Books	Amount	Remarks
			From	To			
1	Geethanjali Pusthaka Prakashana, Shimoga	1419 Dt:09.07.2018	42304	42312	09	702-00	
2	Diana Book Gallery, Shimoga	12796 Dt:14.07.2018	42313	42332	20	5520-00	
3	Collge Book House, Banagalore	9461 Dt:04.08.2018	42498	42597	100	21375.00	
4	Diana Book Gallery, Shimoga	16051 Dt:08.08.2018	42598	42617	20	4560.00	
5	Vidyanidhi Prakashana, Gadaga	77Dt:08.08.2018	42618	42797	180	23400.00	
6	Diana Book Gallery, Shimoga	23378 Dt:16.10.2018	42818	42831	14	7765.00	
7	Ananya Vidyarthiloka, Shimoga	1491 Dt:05.01.2019	42832	42843	12	1005.00	
8	Diana Book Gallery, Shimoga	29809 Dt:07.01.2019	42844	42888	45	13140.00	
9	Himalaya Publishing House, Bangalore	A006743 Dt:09.01.2019	43058	43098	40	7500-00	
10	Vidyanidhi Prakashana, Gadaga	189 Dt:31.01.2019	43099	43138	40	3160-00	
11	Diana Book Gallery, Shimoga	36776 Dt:11.03.2019	43139	43238	100	15600.00	
				Total	580	1,03,727-00	

[Signature]
Librarian
D.V.S. College of Arts & Science
SHIMOGA

[Signature]
Principal
DVS College of Arts and Science
Shivamogga-577 201.

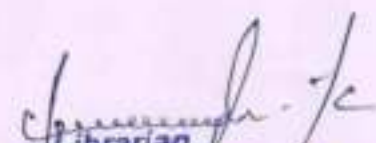
* Extracted from Books of Accounts *

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


DEPARTMENT OF LIBRARY
Book Purchase Details from 2017 to 2021

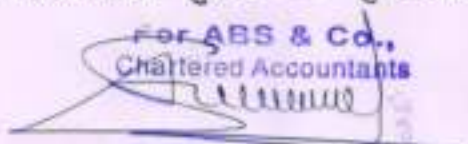
2019-2020

Sl.No	Name of the Supplier	Bill No & Date	Accn.No		No. of Books	Amount	Remarks
			From	To			
1	S.L.N.Enterprises, Shimoga	3138 Dt:04.07.2019	43239	43253	15	1710.00	
2	Himalaya Publishing House,B'lore	HBE/IN/578 Dt:08.07.2019	43254	43348	95	20452.00	
3							
4	College Book House,Bangalore	HBE/IN/9830 Dt:23.09.2019	43461	43510	50	10688.00	
5	College Book House, Bangalore	11954 Dt:30.11.2019	43511		01	519.00	
6	Sirigannada Pustakamane,Shimoga	4450 Dt:18.10.2019	43512	43517	06	1950.00	
7	Books and Allied Pvt Ltd Kolkatta	BA/IN/19- 20/0232 Dt:15.10.2019	43518	43535	18	8900.00	
8	Paurastya Prakashana Mysore	22 Dt:15.10.2019	43536	43554	19	4437.00	
9	Diana Book Gallery, Shimoga	31617 Dt:17.12.2019	43555	43595	41	7410.00	
10							
11	Sirigannada Pustakamane, Shimoga	6197 Dt:20.01.2020	43821	43823	03	590.00	
12	Vidyanidhi Prakashana, Gadaga	300 Dt:28.02.2020	43824	43833	10	1280.00	
				Total	258	57936.00	


Librarian
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SHIMOGA.

Extracted from Books of Accounts


Principal
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Shivamogga-577 201.

For ABS & Co.,
Chartered Accountants



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

DEPARTMENT OF LIBRARY

Book Purchase Details from 2017 to 2021

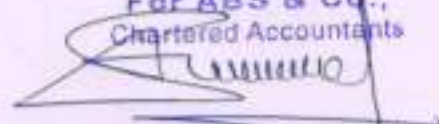
2020-2021

Sl.No	Name of the Supplier	Bill No & Date	Accn.No		No. of Books	Amount	Remarks
			From	To			
1	Aharnishi Prakashana, Shimoga.	815 Dt:10.09.2020	43834	43835	02	408.00	
3	College Book House & Distributors, Bangalore	10352 Dt:15.01.2021	43838	43887	50	10,688.00	
7	Diana Book Gallery, Shimoga	DBG34650 Dt:18.02.2021	44214	44347	134	56,692.00	
				Total	186	67,788-00	


Librarian
D.V.S. College of Arts & Science
SHIMOGA.


Principal
DVS College of Arts and Science
Shivamogga-577 201.

Extracted from Books of Accounts

For ABS & Co.,
Chartered Accountants

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

SCH 17: Opening Balances

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

SCH 18: Closing Balances

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

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

S.K. Chandrashekar
S.K. Chandrashekar

(Principal)
Principal

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

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

Chartered Accountants

Sharath
CA Sharath

(Proprietor)

Membership No.: 214269

F.R NO.: 011107 5



M. V. K.
Principal

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

2016-17

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

M. V. L. K.

Principal

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

A. VARASIMHA MURTHY & CO.

'Pratham'

Chartered Accountants

Kuvempu Road, Shivamogga - 577 201

INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of "COLLEGE ACCOUNT" of **D.V.S College of Arts and Science (A UNIT OF DESHEEYA VIDYA SHALA SAMITHI®), SHIVAMOGGA**, which comprise Balance Sheet as at March 31, 2017, Income & Expenditure Account and Receipts and payment account for the year ended 31.3.2017.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements 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 College'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.


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

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 SHAALA 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 DEHSEEYA 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. 11107



[CA.SHARATH]

Proprietor

Membership Number: 214269

H. V. L. V.
Principal
D.V.S. College of Arts & Science
Shimoga.

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

M. V. K. K.
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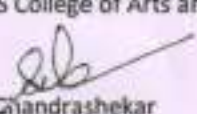
SCH 17: Opening Balances

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

SCH 18: Closing Balances

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

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

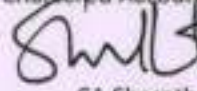

S.K. Chandrashekar

(Principal)

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

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

Chartered Accountants


CA Sharath

(Proprietor)

Membership No.: 214269

F.R NO.: 0111075




Principal

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

20A-18

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


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 "**COLLEGE ACCOUNT**" of **D.V.S College of Arts and Science (A UNIT OF DESHEEYA VIDYA SHALA SAMITHI®), SHIVAMOGGA**, which comprise Balance Sheet as at March 31, 2018, Income & Expenditure Account and Receipts and payment account for the year ended 31.3.2018.


Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements 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 **College'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.


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

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, 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" of D.V.S. College of Arts and Science, A UNIT OF DESHEEYA VIDYA SHAALA 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 DEHSEEYA VIDYA SHALA SAMITHI®, SHIVAMOGGA for the year ended 31st March 2018.

Date : 29 SEP 2018
Place : Shivamogga

For A.Narasimha Murthy & Co.
Chartered Accountants

F.R. No.011107 S



[Handwritten Signature]

[CA.SHARATH]

Proprietor

Membership Number: 214269

[Handwritten Signature]
Principal
D.V.S. College of Arts & Science
Shimoga.

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 01.04.2017	ADDITIONS Before Sept	ADDITIONS After Sept	DELETIONS	AS ON 31.03.2018	UPTO 01.04.2017	Dep For the year	UPTO 31.03.2018	As on 01.04.2017	As on 31.03.2018	OF	DEPN. %
1	Building	21,78,992	-	-	-	21,78,992	17,98,491	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	16,739	2,88,438	74,957	56,218	25	
6	Water Cooler	77,660	29,240	-	-	1,06,900	61,499	9,084	70,583	16,181	36,337	20	
7	Fax Machine	9,000	-	-	-	9,000	8,280	108	8,388	720	812	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	2,49,394	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		RATE	
		AS ON 01.04.2017	ADDITIONS Before Sept	ADDITIONS After Sept	DELETIONS	AS ON 31.03.2018	UPTO 01.04.2017	Dep For the year	UPTO 31.03.2018	As on 01.04.2017	As on 31.03.2018	OF	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	7,263	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	64,89,843	-	-	-	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		
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SCH 15: 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. L. S.
Principal
D.V.S. College of Arts & Science
Shimoga.

SCH 17: Opening Balances

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

SCH 18: Closing Balances

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



(Proprietor)

Membership No: 214269

F.R NO.: 011107 5

H. K. K.
Principal
D.V.S. College of Arts & Science
Shimoga.

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


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



INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of "COLLEGE ACCOUNT" of DVS COLLEGE OF ARTS AND SCIENCE , A UNIT OF DESHEEYA VIDYA SHALA SAMITHI@, SHIVAMOGGA, 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 DVS COLLEGE OF ARTS AND SCIENCE , A UNIT OF DESHEEYA VIDHYA SHALA SAMITHI@, SHIVAMOGGA 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 "COLLEGE ACCOUNT" of DVS COLLEGE OF ARTS AND SCIENCE, A UNIT OF DESHEEYA VIDYA SHALA SHIVAMOGGA as at March 31, 2019,
- ii) In the case of Income & Expenditure, of the excess of income over expenditure in of "COLLEGE ACCOUNT" of DVS COLLEGE OF ARTS AND SCIENCE, A UNIT OF DESHEEYA VIDYA SHALA, SHIVAMOGGA for the year ended March 31, 2019 and
- iii) The Financial Statements of "COLLEGE ACCOUNT" of DVS COLLEGE OF ARTS AND SCIENCE, A UNIT OF DESHEEYA VIDYA SHALA, SHIVAMOGGA, are in agreement with the books of accounts.

Basis of Opinion

We have conducted our audit in accordance with Standards on Auditing. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Entity in accordance with the relevant ethical requirements relating to our audit of the financial statements and have fulfilled other ethical responsibilities in

H. V. L. L.
Principal
P.V.S. College of Arts & Sci-----
Shimoga.

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


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

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

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

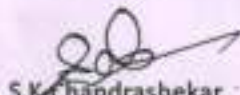
SCH 15: Opening Balances

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

SCH 16: Closing Balances

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

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


S.K. Chandrashekar
(Principal)

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

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


CA Sharath
(Proprietor)

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


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

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


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

ABS & Co.,

CHARTERED ACCOUNTANTS

Anand S. Yadehalli

Partner

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

E-mail : asyabs@yahoo.co.in

Mob. : 94483 46804

Tel : 270754

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

Ref. No.....

INDEPENDENT AUDITOR'S REPORT

Date.....

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of " COLLEGE ACCOUNT " D.V.S. ARTS & SCIENCE COLLEGE, A UNIT OF DESHEEYA VIDYA SHALA SAMITHI@, Shivamogga, which comprise the Balance Sheet as at 31.03.2020, the Income & Expenditure Account for the year ended 31.03.2020, Receipts & Payment Account for the year then ended and notes including summary of significant accounting policies and other explanatory information.

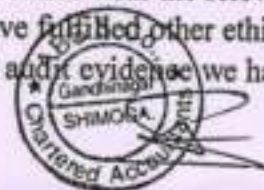
In our opinion and to the best of our information and according to the explanations given to us, subject to the audit observations if any, the financial statements of D.V.S. ARTS & SCIENCE COLLEGE, A UNIT OF DESHEEYA VIDHYA SHALA SAMITHI@, SHIVAMOGGA for the year ended March 31, 2020, are prepared in all material respects, shows true and fair view in conformity with the applicable financial reporting framework;

- i) In the case of the Balance Sheet, of the State of affairs of " COLLEGE ACCOUNT " D.V.S ARTS & SCIENCE COLLEGE, A UNIT DESHEEYA VIDYA SHALA SHIVAMOGGA as at March 31, 2020,
- ii) In case of Income & Expenditure, of the excess of income over expenditure in of "COLLEGE ACCOUNT " of D.V.S ARTS & SCIENCE COLLEGE, A UNIT OF DESHEEYA VIDYA SHALA, SHIVAMOGGA for the year ended March 31,2020 and
- iii) The Financial Statements of " COLLEGE ACCOUNT " of D.V.S ARTS & SCIENCE COLLEGE, A UNIT OF DESHEEYA VIDYA SHALA, SHIVAMOGGA, are in agreement with the books of accounts.

Basis of Opinion

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

H. V. K.
Principal
D.V.S. College of Arts & Science
Shimoga.



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

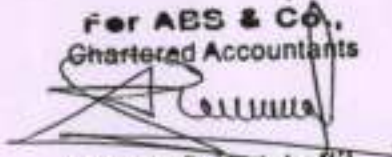
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An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment including the assessment of the risks of material misstatement 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. Yedehalli)
Partner
1st Cross (B), Gandhinagar
SHIMOGGA - 577 201


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

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

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
To Opening Balance	62,03,209.00		By Admission Fee		40,400.00
Indian Bank-74284 (Joint A/c)	2,25,628.00		* Academic Expenses	1,07,506.00	
Indian Bank-74954 (Scholarship A/c)	16,46,183.00		Extra Curricular	29,280.00	
Indian Bank-75368 (College A/c)	8,55,573.00		Flag	21,630.00	
State Bank of India-59714 (Salary A/c)	31,723.00		Identity Card	11,910.00	
State Bank of India-04123 (Exam A/c)	50,114.00		Library	88,828.00	
Canara Bank -47898 (UGC A/c)	1,800.00	90,14,961.00	College Magazine	46,508.00	
Cash In Hand	731.00		Red Cross	42,971.00	
Postage Stamps			Rovers & Rangers	388.00	
			Scouts & Guide	1,00,631.00	
* Joint A/c	✓ 40,400.00		Sports	36,640.00	
* Admission Fee	✓ 1,51,060.00	9,56,620.00	Student Welfare Fund	36,600.00	
* Lab Fee	✓ 7,65,160.00		Teacher Welfare Fund	78,924.00	
* Tuition Fee			Test	17,10,850.00	23,36,966.00
			University		
			Fine Paid	24,300.00	
* Academic Fee	40,400.00				
Admission Fee	✓ 29,280.00		* Administrative/General Expenses	48,003.00	
Certificate fee	2,90,100.00		Lab Chemical Expenses	2,814.00	
Development Fee	✓ 47,321.00		Lab Consumable Expenses	34,658.00	
Extra Curricular Fee	✓ 29,800.00		Lab Glasswares Expenses	25,340.00	
Flag Fee	✓ 24,440.00		Magazines & Journals	17,220.00	
Identity Card fee	✓ 1,51,060.00		TDS Fine	47,524.00	
Laboratory	✓ 1,29,185.00		Telephone & Interest Charges	4,940.00	
Library Fee	✓ 1,24,440.00		Travelling & Conveyance Charges	34,893.00	
College Magazine fee	✓ 43,920.00		News Paper & Periodicals	1,550.00	
Medical Fee	✓ 89,740.00		Office Expenses	60,187.00	
Reading Room Fee	✓ 73,200.00		Other Expenses	7,000.00	
Red Cross	✓ 73,250.00		Postage & Courier Charges	30,630.00	
Scouts & Guide Fee	✓ 1,50,000.00		Printing	40,700.00	
Sports Expenses	✓ 4,93,420.00		Stationary	2,500.00	
Sports Fee	✓ 36,600.00		Professional Tax (Annual)	200.00	
Student Welfare Fund	✓ 36,600.00		Interest & Late Fee	3,597.00	3,61,756.00
Teacher Welfare Fund	✓ 95,160.00		Xerox		
Test Fee	✓ 24,440.00				
Transfer Certificate	✓ 7,65,160.00		* Examination Expenses		33,842.00
Tuition Fee	✓ 17,10,850.00	44,83,940.00	* Exam Remuneration/Honorarium		1,36,290.00
University Fee	874.00				
Other Fee Received	24,700.00				
Late Fee					



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

<ul style="list-style-type: none"> Advances by Departments Botany Department Chemistry Department Electronics Department NSS Department Physics Department Zoology Department Extra Curricular Activities Sports Red Cross Advance Received 	<ul style="list-style-type: none"> 8,000.00 10,000.00 7,000.00 30,000.00 5,000.00 5,000.00 3,000.00 1,15,000.00 3,000.00 	<ul style="list-style-type: none"> Scholarship KMDC (Arrive) Poor Students Prathibha Puraskara Sanchi Hoanamma SC Student ST Student Unencashed Cheque Govt Remittance (Int on Scholarship A/c (As Per AG Instructions)) 	<ul style="list-style-type: none"> 7,28,120.00 22,000.00 11,810.00 18,000.00 41,939.00 86,245.00 2,915.00 	<ul style="list-style-type: none"> 9,11,029.00 1,46,614.00
<ul style="list-style-type: none"> Advances to Departments Botany Department Chemistry Department Electronics Department NSS Department Physics Department Zoology Department Red Cross Advance Paid Extra Curricular Activities Sports 	<ul style="list-style-type: none"> 8,000.00 15,000.00 7,000.00 50,000.00 10,000.00 10,000.00 3,000.00 3,000.00 1,71,720.00 	<ul style="list-style-type: none"> Library Books TDS Paid Endowment Deposite Reinvested 	<ul style="list-style-type: none"> 8,000.00 15,000.00 7,000.00 50,000.00 10,000.00 10,000.00 3,000.00 3,000.00 1,71,720.00 	<ul style="list-style-type: none"> 2,77,720.00 57,936.00 5,167.00 1,18,821.00
<ul style="list-style-type: none"> Closing Balance Indian Bank-74284 (Joint A/c) Indian Bank-74954 (Scholarship A/c) Indian Bank-75369 (College A/c) State Bank of India-58714 (Salary A/c) State Bank of India-04123 Canara Bank -47898 (UGC A/c) Cash In Hand Postage Stamps 	<ul style="list-style-type: none"> 74,12,994.00 50,905.00 27,61,378.00 67,27,263.00 32,815.00 52,467.00 2,570.00 731.00 	<ul style="list-style-type: none"> 6,96,25,875.00 	<ul style="list-style-type: none"> 1,70,41,123.00 	<ul style="list-style-type: none"> 6,96,25,875.00
TOTAL		TOTAL		

Date : 30-11-2020.
Place : Shivamogga

For Desheeya Vidhya Shala Samithi* ,Shivamogga.


President
President

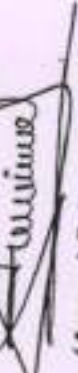
Desheeya Vidhya Shala Samithi (R)


Secretary
Secretary

Desheeya Vidya Shala Samithi (R.)
SHIVAMOGGA

As per our report of even date

FOR ABS & Co.,
Chartered Accountants


(Anand S. Yadehalli)
Partner

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

Principal

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

H-V-L
Principal
D.V.S. College of Arts & Science
Shivamogga.

DESHEEYA VIDYA SHALA SAMITHI (R), SHIVAMOGGA.

2020-21

D.V.S. ARTS & SCIENCE COLLEGE

BASAVESWARA CIRCLE

SHIVAMOGGA - 577201

FINANCIAL STATEMENTS FOR THE
YEAR ENDING 31st MARCH 2021.


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

DESHEEYA VIDYA SHALA SAMITHI (R), SHIVAMOGGA.

2020-21

D.V.S. ARTS & SCIENCE COLLEGE

BASAVESWARA CIRCLE

SHIVAMOGGA - 577201

FINANCIAL STATEMENTS FOR THE
YEAR ENDING 31st MARCH 2021.


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

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 (B), Gandhinagar
SHIMOGA - 577 201.

Ref. No.....

INDEPENDENT AUDITOR'S REPORT

Date.....

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of " COLLEGE ACCOUNT " D.V.S. ARTS & SCIENCE COLLEGE, A UNIT OF DESHEEYA VIDYA SHALA SAMITHI®, Shivamogga, which comprise the Balance Sheet as at 31.03.2021, the Income & Expenditure Account for the year ended 31.03.2021, Receipts & Payment Account for the year then ended and notes including summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, subject to the audit observations if any, the financial statements of D.V.S. ARTS & SCIENCE COLLEGE, A UNIT OF DESHEEYA VIDHYA SHALA SAMITHI®, SHIVAMOGGA for the year ended March 31, 2021, are prepared in all material respects, shows true and fair view in conformity with the applicable financial reporting framework;

- i) In the case of the Balance Sheet, of the State of affairs of " COLLEGE ACCOUNT " D.V.S ARTS & SCIENCE COLLEGE, A UNIT DESHEEYA VIDYA SHALA SHIVAMOGGA as at March 31, 2021,
- ii) In case of Income & Expenditure, of the excess of income over expenditure in of "COLLEGE ACCOUNT " of D.V.S ARTS & SCIENCE COLLEGE, A UNIT OF DESHEEYA VIDYA SHALA, SHIVAMOGGA for the year ended March 31,2021 and
- iii) The Financial Statements of " COLLEGE ACCOUNT " of D.V.S ARTS & SCIENCE COLLEGE, A UNIT OF DESHEEYA VIDYA SHALA, SHIVAMOGGA, are in agreement with the books of accounts.

Basis of Opinion

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

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



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: 15-07-2021
Place: 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
Shimoga.

UDIN - 21210581AAAAFT7745

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

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
To Opening Balance			By Admission Fee Remittance		44,000.00
Indian Bank-74284 (Joint A/c)	74,12,994.00		• Academic Expenses		
Indian Bank-74954 (Scholarship A/c)	50,905.00		Extra Curricular	75,493.00	
Indian Bank-75368 (College A/c)	27,61,378.00		Other Fee Paid (Fine)	22,200.00	
State Bank of India-58714 (Salary A/c)	67,27,263.00		Red Cross	32,150.00	
State Bank of India-04123 (Exam A/c)	32,815.00		Rovers & Rangers	53,722.00	
Canara Bank -47998 (UGC A/c)	52,467.00		News Paper & Magazines	56,563.00	
Cash In Hand	2,570.00		Test	27,309.00	
Postage Stamps	731.00	1,70,41,123.00	University	17,80,305.00	
			Certificate Fee	6,492.00	20,54,234.00
• Joint A/c	44,000.00		• Administrative/General Expenses		
• Admission Fee	87,100.00		Lab Chemical Expenses	39,816.00	
• Lab Fee	5,57,315.00	6,88,415.00	Lab Consumable Expenses	19,124.00	
• Tuition Fee			Lab Glasswares Expenses	30,172.00	
			Telephone & Interest Charges	43,952.00	
• Academic Fee	44,000.00		Travelling & Conveyance Charges	1,494.00	
Admission Fee	31,200.00		AMC	15,350.00	
Certificate fee	3,30,000.00		Identity Card Expenses	21,756.00	
Development Fee	39,827.00		Other Expenses	25,680.00	
Extra Curricular Fee	26,640.00		Postage & Courier Charges	2,000.00	
Identity Card fee	87,100.00		Printing	45,026.00	
Laboratory	1,62,735.00		Stationary	40,229.00	
Library Fee	1,56,000.00		Professional Tax (Annual)	2,500.00	
College Magazine fee	46,800.00		Xerox	3,516.00	2,90,615.00
Medical Fee	1,03,251.00				
Reading Room Fee	78,000.00		• Reimbursement Fee	13,800.00	
Red Cross	78,000.00		• Reimbursement Fee Payable	3,330.00	17,130.00
Scout's & Guide Fee	50,000.00				
Special Sports Fund	5,37,739.00		• Spots Expenses	83,030.00	
Sports Fee	1,09,200.00		• Spots Materials	55,158.00	1,38,188.00
Flag Fee/TBF	1,32,600.00				
Test Fee	23,680.00		• Salary Grants	3,71,05,884.00	
Transfer Certificate	5,57,315.00		• Salary Paid	1,58,53,760.00	
Tuition Fee	17,80,305.00	44,42,592.00	• Arrears Salary Paid	43,18,342.00	
University Fee	68,200.00		• Surrender leave Paid		5,72,77,986.00
Other Fee Received (Fine Received)					

H. V. L.
 Principal
 D.S. College of Arts & Science
 Shimoga.



DESHIEYA VIDYA SHAALA @ SHIVAMOGGA
COLLEGE ACCOUNT
SCHEDULES TO BALANCE SHEET AS ON 31.03.2021

Sl.No.	Name of the Asset	Gross Block				Depreciation Block		W.D.V		Rate of DEPN. %
		As on 01/04/2020	Additions Before Sept.	Additions After Sept.	Debit this year	As on 31/03/2021	Dep for the year	Upto 31/03/2021	As on 01/04/2020	
1	Building	31,76,992.00	-	-	-	27,666.00	19,30,002.00	2,76,656.00	2,76,656.00	15%
2	Furniture & Fixtures	18,54,444.00	-	-	-	36,791.00	15,23,229.00	3,67,906.00	3,67,906.00	15%
	Total(A)	40,33,436.00	-	-	-	64,457.00	34,53,231.00	6,44,562.00	5,80,105.00	
1	Bionette Machine	7,350.00	-	-	-	727.00	2,430.00	3,175.00	4,175.00	15%
2	CC Camera	4,80,408.00	-	-	-	52,038.00	1,35,550.00	1,88,480.00	2,99,980.00	15%
3	E.P.A.B.X Machine	33,795.00	-	-	-	249.00	32,174.00	32,983.00	1,412.00	15%
4	Electronic Scale	4,720.00	-	-	-	473.00	1,566.00	2,079.00	2,601.00	15%
5	Pat Machine	9,000.00	-	-	-	66.00	8,500.00	8,624.00	376.00	15%
6	Lab Equipments	20,21,704.00	-	-	-	20,133.00	10,34,154.00	10,62,287.00	1,87,550.00	15%
7	Medice Pump	33,459.00	-	-	-	3,082.00	12,911.00	15,993.00	20,540.00	15%
8	Sports Materials	1,18,941.00	-	-	-	10,875.00	46,442.00	57,317.00	72,499.00	15%
9	UPS & Battery	2,01,000.00	-	-	-	20,156.00	66,699.00	86,819.00	1,34,331.00	15%
10	Water Cooler	1,06,920.00	-	-	-	3,938.00	80,667.00	84,695.00	26,253.00	15%
	Total(B)	30,25,357.00	-	-	-	1,20,641.00	22,21,089.00	6,04,260.00	6,83,827.00	
13	Computers	3,44,656.00	-	-	-	8,096.00	3,24,417.00	3,32,513.00	20,239.00	40%
14	Library books	14,60,516.00	-	-	-	67,780.00	13,33,364.00	14,00,985.00	1,35,149.00	40%
	Total(C)	18,13,172.00	-	67,780.00	-	16,57,984.00	17,33,458.00	1,55,388.00	1,47,462.00	

Sl.No.	Name of the Asset	Gross Block				Depreciation Block		W.D.V		Rate of DEPN. %
		As on 01/04/2020	Additions Before Sept.	Additions After Sept.	Debit this year	As on 31/03/2021	Dep for the year	Upto 31/03/2021	As on 01/04/2020	
1	Building	31,61,033.00	-	-	-	6,044.00	11,08,596.00	11,06,640.00	66,437.00	10%
2	Furniture & Fixtures	53,636.00	-	-	-	43,015.00	43,077.00	44,077.00	19,621.00	10%
	Total(D)	12,14,669.00	-	-	-	7,196.00	11,43,611.00	11,50,717.00	71,058.00	
4	Lab Equipments	36,52,290.00	-	-	-	63,017.00	32,32,174.00	32,95,191.00	4,20,116.00	15%
6	Water Cooler	46,482.00	-	-	-	541.00	42,077.00	43,418.00	3,695.00	15%
7	Xerox Machine	67,550.00	-	-	-	786.00	62,310.00	63,096.00	5,240.00	15%
8	Sports Gym	5,07,482.00	-	-	-	4,20,195.00	4,20,195.00	4,33,208.00	87,287.00	15%
	Total(E)	42,73,804.00	-	-	-	77,437.00	37,57,554.00	38,24,993.00	5,16,248.00	
3	Library Books	13,13,473.00	-	-	-	24,333.00	12,50,790.00	12,75,143.00	60,883.00	40%
5	Computers	16,89,697.00	-	-	-	45,460.00	15,70,040.00	16,21,508.00	1,13,640.00	40%
	Total(F)	30,01,370.00	-	-	-	69,813.00	28,26,830.00	28,96,651.00	1,74,532.00	
	Total(A+B+C+D+E+F)	1,73,61,808.00	-	67,780.00	-	1,74,29,596.00	1,49,95,752.00	1,54,10,920.00	23,66,056.00	
									20,18,676.00	



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Shimoga.