

Website: [www.dvsdegreecollege.org](http://www.dvsdegreecollege.org)  
Email: [principal.dvscollege@gmail.com](mailto: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

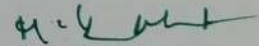
## DVV Clarification for Extended Profile 4.2

4.2. Provide Audited Statement of income and expenditure duly certified by finance officer or CA highlighting the salary component 2016-17, 2017-18, 2018-19, 2020-21

**Finding of DVV:** Provide Audited Statement of income and expenditure duly certified by finance officer or CA highlighting the salary component 2016-17, 2017-18, 2018-19, 2020-21

### Declaration

In response to DVV 4.2 of extended profile, please find the attached Audited Statement of income and expenditure duly certified by finance officer or CA highlighting the salary component 2016-17, 2017-18, 2018-19, 2020-21

  
Principal

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



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

(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 Extended Profile 4.2

DVV Clarification for Extended Profile: Matrix Number- 4.2. Provide Audited Statement of income and expenditure duly certified by Finance officer or CA highlighting the salary component 2016-17, 2017-18, 2018-19, 2019-20 and 2020-21.

Sl.No.	Year	Salary		Total Salary	Total expenditure excluding salary			Total expenditure
		Grant in aid	Non grant		Academic	Physical	Augmentation	
1	2016-17	57569652	4757496	62327148	589289	580332	1924856	3094477
2	2017-18	63555703	5467493	69023196	635190	4041519	6110322	10787031
3	2018-19	41407350	7316571	48723921	510050	158603	3756961	4425614
4	2019-20	43978679	10089640	54068319	4084535	166083	3022916	7273534
5	2020-21	52115238	9834748	61949986	2905911	397580	5251134	8554625

\* Extracted from Books of Accounts \*

M.V.S.S.  
Principal

**PRINCIPAL**

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

Desheeya  
Secretary

Desheeya Vidya Shala Samithi (R.)  
Shivamogga.

FOR ABS & Cd.,  
Chartered Accountants

(Anand S. Yadehalli)  
Partner

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

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 31.3.2017

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
<b>TOTAL</b>		<b>8,87,93,075</b>	<b>TOTAL</b>		<b>8,87,93,075</b>

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

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

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

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



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

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

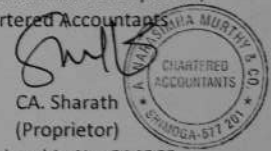
**COLLEGE ACCOUNT**

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
<b>TOTAL</b>		<b>9,69,63,393</b>	<b>TOTAL</b>		<b>9,69,63,393</b>

Date:

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 & Co.,  
Chartered AccountantsCA. Sharath  
(Proprietor)Membership No: 214269  
F.R.No: 011107 S

H. K. K.

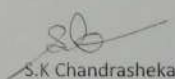
PRINCIPAL  
D.V.S. College of Arts & Science  
SHIVAMOGGA.Raghav  
Secretary  
Desheeya Vidya Shala Samithi (R.)  
Shivamogga.

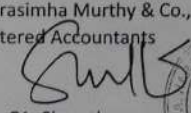
D.V.S COLLEGE OF ARTS AND SCIENCE, SHIVAMOGGA  
UNIT OF DESHEEYA VIDYA SHAALA SAMITHI®, SHIVAMOGGA

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
<b>TOTAL</b>		<b>6,83,90,161</b>	<b>TOTAL</b>		<b>6,83,90,161</b>

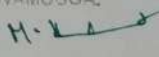
Date: **6 SEP 2019**  
for D.V.S College of Arts and Science      As per our report of ever      for A. Narasimha Murthy & Co.,  
Chartered Accountants

  
**S.K Chandrashekar**  
 (Principal)

  
**CA. Sharath**  
 (Proprietor)

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



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


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

2019-20

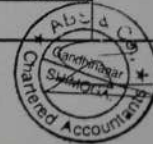
* Fee Reimbursement		8,10,950.00	Reimbursement Fee		8,03,790.00
* Fee Reimbursement (Unencashed Cheques)		21,560.00	Reimbursement Fee (Unencashes Cq,Paid)	3,68,803.00	3,590.00
* Exam Remuneration/Honorarium		1,36,290.00	* Spots Expenses	1,55,135.00	5,23,938.00
* Examination Expenses		33,842.00	* Spots Materials		
* 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	3,96,06,414.00
			* DA Arrears Paid	5,03,071.00	
* Salary Deductions			* Salary Deductions Paid		
ASS NSS	18,23,595.00		ASS NSS	16,44,592.00	
Family Welfare Fund	3,260.00		Family Welfare Fund	2,980.00	
Group Insurance	47,760.00		Group Insurance Retirement	2,37,078.00	
Group Insurance Retirement	2,37,078.00		Group Insurance	43,680.00	
Loan-Indian Bank A/c	1,58,698.00		Loan-Indian Bank A/c	1,46,880.00	
Kodagu Relief	89,287.00		Kodagu Relief	89,287.00	
LIC	14,09,461.00		LIC	12,92,690.00	
Professional Tax On Employee	65,200.00		Professional Tax On Employee	59,600.00	
TDS on Salary	46,40,500.00	86,08,923.00	TDS on Salary	34,68,500.00	71,19,371.00
TDS on Salary(Arrears)	1,34,084.00		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		Others	32,268.00	
Unencashed Cheque	4,315.00	8,73,579.00	Printer	3,000.00	62,963.00

PRINCIPAL

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

Secretary

Desheeya Vidya Shala Samithi (R.)  
- Shivamogga.



2020-21

* 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

H.V. AL  
PRINCIPAL  
J.V.S. College of Arts & Science  
SHIVAMOGGA

Secretary  
Desheeya Vidya Shaia Samithi (R.)  
Shivamogga.





ಸ್ಥಾಪನೆ : 1943

|| ಪಂಡಿತಾಃ ಸಮದರ್ಶಿನಃ ||

ದೇಶೀಯ ವಿದ್ಯಾಶಾಲಾ ಸಮಿತಿ (ರಿ.)  
Desheeya Vidyashala Samithi (R.)



ಡಿವಿಎಸ್ ಕ್ಯಾಂಪಸ್, ಸರ್.ಎಂ.ವಿ. ರಸ್ತೆ, ಶಿವಮೊಗ್ಗ - 577201 (ಕರ್ನಾಟಕ). ದೂರವಾಣಿ : 08182-223802

DVS Campus, Sr. M.V. Road, Shivamogga - 577201 (Karnataka)

email : dvsmc1@gmail.com, Website : www.dvsinstitutions.com

Salary expenditure for last five years (2016-2021) paid towards DVS  
College of Arts and Science, Shivamogga.

Sl.No.	Year	Total salary paid by Management
1	2016-17	Rs.47,57,496=00
2	2017-18	Rs.54,67,493=00
3	2018-19	Rs.73,16,571=00
4	2019-20	Rs.1,00,89,640=00
5	2020-21	Rs.98,34,748=00

*S. Rajashekar*

(S. Rajashekar)

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 31<sup>st</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> 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		1,26,405	1,21,404
CURRENT LIABILITIES & PROVISIONS	B	5,87,389	1,28,282
Current Liabilities			
<b>TOTAL</b>		<b>1,29,40,142</b>	<b>1,28,29,110</b>
<b>APPLICATION OF FUNDS</b>			
FIXED ASSETS	C	28,41,285	21,09,094
Fixed Assets			
Endowment Deposit		1,26,405	1,21,404
RECEIVABLES	D	52,050	60,110
Advances / Deposits Receivable			
CURRENT ASSETS	E	1,68,41,003	1,64,78,902
<b>TOTAL</b>		<b>1,99,34,342</b>	<b>1,88,29,110</b>
NOTES TO ACCOUNTS	F		

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

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

  
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<sup>®</sup>, SHIVAMOGGA

COLLEGE ACCOUNT  
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.3.2017

2

PARTICULARS	Sch Ref.	CY(Amt. in Rs.)	PY(Amt. in Rs.)
<b>INCOME</b>			
Academic Receipts	1	46,37,409	39,96,038
Salary Grant	3	5,75,69,652	5,53,01,168
Other Grants ( Revenue )	3	90,000	14,475
Other Receipts	6	4,73,151	8,76,491
Fund Transfer (credit)	8	1,93,093	
<b>TOTAL ( A )</b>		<b>6,29,63,305</b>	<b>6,01,88,173</b>
<b>EXPENDITURE</b>			
Academic Expenses	2	19,19,712	15,87,983
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
<b>TOTAL ( B )</b>		<b>6,30,62,100</b>	<b>5,91,52,783</b>
Balance being Excess of Expenditure over income (B-A)		98,795	10,35,390

Date: 10 OCT 2017

for D.V.S College of Arts and Science

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

S.K.Chandrashekar  
(Principal)

D.V.S. College of Arts & Science  
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
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" Other Grants	3	90,000	" Administrative & General Expenses	15	10,44,784
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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

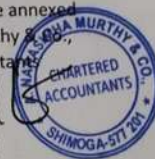
S.K Chandrashekar  
(Principal)  
D.V.S. College of Arts & Science  
SHIMOGA - 577 201

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

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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
	<b>TOTAL</b>	<b>60,110</b>	<b>2,09,340</b>	<b>2,01,280</b>	<b>52,050</b>

## SCH E: Current Assets

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

**D.V.S COLLEGE OF ARTS AND SCIENCE, SHIVAMOGGA**  
**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
	<b>Total</b>	<b>72,12,750</b>	<b>2,45,450</b>	<b>1,22,646</b>	<b>75,80,846</b>	<b>61,56,220</b>	<b>2,07,467</b>	<b>63,83,687</b>	<b>10,56,527</b>	<b>12,17,159</b>	

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

Sl.No	NAME OF THE ASSET	GROSS BLOCK				DEPRECIATION BLOCK			W.D.V	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
	<b>Total</b>	<b>84,89,843</b>	<b>-</b>	<b>-</b>	<b>84,89,843</b>	<b>64,37,280</b>	<b>4,28,437</b>	<b>68,65,717</b>	<b>20,52,563</b>	<b>16,24,126</b>	

<b>GRAND TOTAL (A+B)</b>	<b>1,57,02,593</b>	<b>2,45,450</b>	<b>1,22,646</b>	<b>1,60,70,689</b>	<b>1,25,93,500</b>	<b>6,35,904</b>	<b>1,32,29,404</b>	<b>31,09,090</b>	<b>28,41,285</b>	
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**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)
<b>Academic Receipts- Sch 1</b>		
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)		
<b>Academic Expenses-Sch 2</b>		
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
<b>Other Receipts - Sch 6</b>		
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
<b>Other Payments - Sch 7</b>		
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		
3	Re-imbusement Fee		5,32,997
	TOTAL		24,52,709

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

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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		
<b>A</b>	<b>Interest Receipts</b>	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>B</b>	<b>Miscellaneous Receipts</b>	38,826	
1	Extra Curricular Activities receipts	8,938	82,197
2	E M D		
3	Other Receipt		
<b>C</b>	<b>Contra Receipts:</b>	3,02,212	
1	GLIC Claim Matured	2,55,180	
2	University Exam Remuneration	53,448	
	University Exam Contingency		
3	Fund Transfer ( Credit )	21,228	
	Admission Fee (Joint A/c)		6,32,068
4	Others (Specify)		
			10,69,369
	<b>TOTAL</b>		

SCH 7: Other Payments		Amount(Rs)	Amount(Rs)
Sl No	Particulars		
<b>A</b>	<b>Miscellaneous Payments</b>	80,410	
	Extra Curricular Activity Expenditure	10,408	90,818
	Miscellaneous Expenses		
<b>B</b>	<b>Contra Payments</b>	3,02,212	
1	GLIC Claim paid	2,19,975	
	University Exam Remuneration	53,448	
	University Exam Contingency		
3	Fund Transfer ( Debit )	21,228	
	Admission Fee (College A/c)		
	Transfer to college A/c:		
	Salary Arrears	14,35,677	
	Surrender Leave	2,00,287	
4	Research Project Grant Refund	65,000	22,97,827
	<b>TOTAL</b>		23,88,645

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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
	<b>TOTAL</b>		1,93,093

SCH 9: Fund transfer (Debit)		Amount(Rs)	Amount(Rs)
Sl No	Particulars		
1	Fund transfer to Management		30,780
	<b>TOTAL</b>		30,780

SCH 10: Endowment Fund (Credit)		Amount(Rs)	Amount(Rs)
Sl No	Particulars		
1	Endowment Deposit (Annexure 1)		5,001
	<b>TOTAL</b>		5,001

SCH 11: Endowment Fund (Debit)		Amount(Rs)	Amount(Rs)
Sl No	Particulars		
1	Endowment Deposit (Annexure 2)		5,000
	<b>TOTAL</b>		5,000

SCH 12: Advances/ Deposits Recovered (Credit)		Amount(Rs)	Amount(Rs)
Sl No	Particulars		
1	<b>Advances:</b>		
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	<b>payables:</b>		
	Ganesh graphics	11,350	
	Navyashree Catering	12,763	
	Sports meet expenditure	77,500	1,01,613
	<b>TOTAL</b>		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 event 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 31<sup>st</sup> 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<sup>®</sup>), Shivamogga for the year ended 31<sup>st</sup> 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<sup>®</sup>, SHIVAMOGGA as at 31<sup>st</sup> 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<sup>®</sup>, SHIVAMOGGA for the year ended 31<sup>st</sup> March 2018.

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



*[Signature]*

[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<sup>®</sup>, 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			
<b>TOTAL</b>		<b>1,77,80,343</b>	<b>1,99,39,742</b>
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	1,68,41,093
<b>TOTAL</b>		<b>1,77,80,343</b>	<b>1,99,39,742</b>
NOTES TO ACCOUNTS	F		

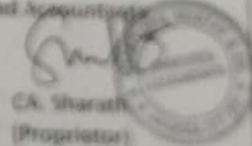
Date: 29 SEP 2018  
for D.V.S College of Arts and Science

*[Signature]*  
S.K.Chandrashekar  
(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



*[Signature]*  
CA. Sharath  
(Proprietor)

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

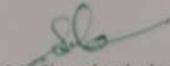
D.V.S COLLEGE OF ARTS AND SCIENCE, SHIVAMOGGA  
UNIT OF DESHEEYA VIDYA SHAALA SAMITHI\*, SHIVAMOGGA

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

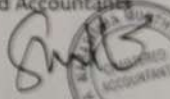
PARTICULARS	Sch.Ref.	CY(Amt. in Rs.)	PY(Amt. in Rs.)
<b>INCOME</b>			
Academic Receipts	1	47,66,877	46,37,409
Salary Grant	3	6,35,55,703	5,75,69,652
Other Grants ( Revenue )	3	20,000	90,000
Other Receipts	6	6,06,212	4,73,151
Fund Transfer (Credit)	8	3,54,528	1,93,093
<b>TOTAL ( A )</b>		<b>6,93,03,320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

Date: 29 SEP 2018

for D.V.S College of Arts and Science

  
 S.K. Chandrashekar  
 (Principal)  
**PRINCIPAL**  
 D.V.S. College of Arts & Science  
 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



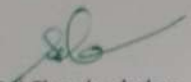
UNIT OF DESHEEYA VIDYA SHAALA SAMITHI\*, SHIVAMOGGA

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
<b>TOTAL</b>		<b>9,69,63,393</b>	<b>TOTAL</b>		<b>9,69,63,393</b>

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

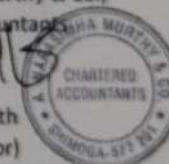
  
S.K. Chandrashekar  
(Principal)

**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		
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
	<b>TOTAL</b>		<b>1,45,12,829</b>

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	
	<b>TOTAL</b>	<b>52,050</b>	<b>83,305</b>	<b>3,83,380</b>	<b>3,52,125</b>

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
	<b>Total</b>	<b>75,80,846</b>	<b>1,74,842</b>	<b>3,82,858</b>	<b>15,323</b>	<b>81,23,223</b>	<b>63,63,687</b>	<b>2,49,384</b>	<b>66,13,071</b>	<b>12,17,159</b>	<b>15,10,152</b>	

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
	<b>Total</b>	<b>84,89,843</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>84,89,843</b>	<b>68,65,717</b>	<b>3,36,794</b>	<b>72,02,511</b>	<b>16,24,126</b>	<b>12,87,332</b>	
	<b>GRAND TOTAL (A+B)</b>	<b>1,60,70,689</b>	<b>1,74,842</b>	<b>3,82,858</b>	<b>15,323</b>	<b>1,66,13,066</b>	<b>1,32,29,404</b>	<b>5,86,178</b>	<b>1,38,15,582</b>	<b>28,41,285</b>	<b>27,97,484</b>	



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		Amount(Rs)	Amount(Rs)
Sl No	Particulars		
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		Amount(Rs)	Amount(Rs)
Sl No	Particulars		
<b>A</b>	<b>Salary grant received</b>		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>B</b>	<b>Other Grants</b>		20,000
1	Research Project Grant (UGC)		20,000
<b>C</b>	<b>Scholarship Received</b>	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		Amount(Rs)	Amount(Rs)
Sl No	Particulars		
<b>A</b>	<b>Salary paid</b>		
	Salary ( Net )		
	<b>Salary Deductions</b>		
	LIC	3,06,59,543	
	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	
<b>ADD</b>	<b>Salary Arrears</b>	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>B</b>	<b>Other Grants paid</b>		
	Research Project Grant (UGC)		20,000
	TOTAL		6,38,51,642

#### SCH 5: Deductions (credit)

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

SCH 6: Other Receipts			
SL No	Particulars	Amount(Rs)	Amount(Rs)
<b>A</b>	<b>Interest Receipts</b>		
	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>B</b>	<b>Miscellaneous Receipts</b>	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
<b>C</b>	<b>Contra Receipts:</b>	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
	<b>TOTAL</b>		12,29,098

SCH 7: Other Payments			
SL No	Particulars	Amount(Rs)	Amount(Rs)
<b>A</b>	<b>Miscellaneous Payments</b>		
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>B</b>	<b>Contra Payments</b>		
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
	<b>TOTAL</b>		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
	<b>TOTAL</b>		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
	<b>TOTAL</b>		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
	<b>TOTAL</b>		88,000

SCH 11: Endowment Fund (Debit)			
SL No	Particulars	Amount(Rs)	Amount(Rs)
1	Endowment Deposit (Annexure 2)		
			15,001
	<b>TOTAL</b>		15,001

SCH 12: Advances/ Deposits Recovered (Credit)			
SL No	Particulars	Amount(Rs)	Amount(Rs)
	<b>Advances:</b>		
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
	<b>TOTAL</b>		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 &amp; 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 31<sup>st</sup> 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

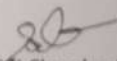
D.V.S COLLEGE OF ARTS AND SCIENCE, SHIVAMOGGA  
UNIT OF DESHEEYA VIDYA SHAALA SAMITHI\*, SHIVAMOGGA

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
<b>TOTAL</b>		<b>2,03,14,748</b>	<b>1,77,80,843</b>
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
<b>TOTAL</b>		<b>2,03,14,748</b>	<b>1,77,80,843</b>
NOTES TO ACCOUNTS	F		

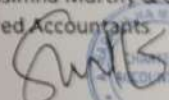
Date: **16 SEP 2019**  
for D.V.S College of Arts and Science

  
S.K. Chandrashekar  
(Principal)

**PRINCIPAL**

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

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

  
CA. Sharath  
(Proprietor)

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

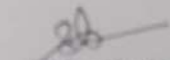
D.V.S COLLEGE OF ARTS AND SCIENCE, SHIVAMOGGA  
 UNIT OF "DESHREYA VIDYA SHALA SARITHI", SHIVAMOGGA

COLLEGE ACCOUNT  
 INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.3.2019

PARTICULARS	Sch. Ref.	CY(Amt. in Rs.)	PY(Amt. in Rs.)
<b>INCOME</b>			
Academic Receipts	1	48,20,556	47,66,877
Salary Grant	3	4,14,07,350	6,35,55,703
Other Grants ( Revenue )	3	-	20,000
Other Receipts	6	5,10,756	6,06,212
Fund Transfer (Credit)	8	6,14,024	3,54,528
<b>TOTAL ( A )</b>		<b>4,73,52,686</b>	<b>6,93,09,320</b>
<b>EXPENDITURE</b>			
Academic Expenses	2	20,05,323	19,70,279
Salary	4	4,14,07,350	6,38,51,642
Administrative & General Expenses	15	5,00,063	43,70,244
Other Payments	7	9,38,188	3,23,373
Fund Transfer ( Debit )	9	-	6,600
Depreciation	C	6,59,604	5,86,178
<b>TOTAL ( B )</b>		<b>4,55,10,528</b>	<b>7,11,14,316</b>
Balance being Excess of Income over Expenditure (A-B)		18,42,158	-18,10,996

Date: **16 SEP 2019**

for D.V.S College of Arts and Science

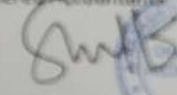
  
 K.K. Chandrashekar  
 (Principal)

**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				
	<b>TOTAL</b>	<b>3,52,125</b>	<b>4,08,000</b>	<b>1,28,000</b>	<b>72,125</b>

SCH E: Current Assets

SL NO	Particulars	Amount	Amount
1	Cash and Bank Balances:		1,800
a	Cash in Hand		16,46,183
b	College A/c-Indian Bank-A/c No:518775368		2,25,628
c	Scholarship A/c- Indian Bank- A/c No:518774954		
d	Other A/c (Specify)	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		
	<b>Total</b>		<b>90,14,961</b>
2	Others(Specify)		
	Receivables:		
a	Fee compensation receivable from Government		81,44,650
b	Fee Receivables(2017-18)		
	Opening Balance	75,360	
	Less: Fee received during the year 2018-19	75,360	-
c	Fee receivables(2018-19)		47,920
	<b>TOTAL</b>		<b>1,72,07,531</b>

PARTICULAR	Amount(Rs)	Amount(Rs)
<b>Academic Receipts- Sch 1</b>		
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
<b>Total of Academic receipts(Sch I&amp;E-1)</b>		<b>48,20,556</b>
<b>Academic Expenses- Sch 2</b>		
Total as per RP	37,48,449	
Less : Re-imbusement Fee	17,43,125	
Round off	1	20,05,323
		20,05,323
<b>Total of Academic Expenses (Sch I&amp;E-2)</b>		<b>20,05,323</b>
<b>Salary Paid- Sch 4</b>		
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
<b>Other Receipts - Sch 6</b>		
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
<b>Other Payments - Sch 7</b>		
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

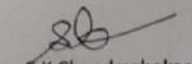
COLLEGE ACCOUNT  
RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31.3.2019

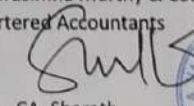
RECEIPTS			PAYMENTS		
	SCH	AMOUNT (Rs)		SCH	AMOUNT (Rs)
To Academic Receipts	1	65,04,965	By Academic Expenses	2	37,48,449
" Salary Grant	3	4,14,07,350	" Salary	4	4,06,16,867
" Scholarship	3	22,84,536	" Scholarship Disbursement/ Refund	12	22,72,045
" Other Receipts	6	13,25,719	" Administrative & General 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
<b>TOTAL</b>		<b>6,83,90,161</b>	<b>TOTAL</b>		<b>6,83,90,161</b>

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		14,34,000
			4,14,07,380
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	22,57,880
6	Prathibha Puraskara	7,158	
7	Scholarship to poor students	19,410	26,56,000
8	Unencashed Cheque returned		10,000
	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		
<b>A</b>	<b>Interest Receipts</b>		
	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		3,57,849
<b>B</b>	<b>Miscellaneous Receipts</b>	41,945	
1	Extra Curricular Activities receipts	1,515	
2	Other Receipts- UGC	5,850	
3	Other Receipts		49,310
<b>C</b>	<b>Contra Receipts:</b>	3,88,226	
1	GLIC Claim Matured	4,27,697	
2	University Exam Remuneration	63,587	
3	University Exam Contingency		
4	Fund Transfer ( Credit ) Admission Fee (Joint A/c)	39,050	9,18,560
			13,25,710
	<b>TOTAL</b>		

SCH 7: Other Payments		Amount(Rs)	Amount(Rs)
Sl No	Particulars		
<b>A</b>	<b>Miscellaneous Payments</b>	97,912	
1	Extra Curricular Activity Expenditure	1,29,051	2,26,963
2	Transfer to UGC, SWRO, Bangalore		
<b>B</b>	<b>Contra Payments</b>	10,251	
1	Group Insurance Payable	3,88,227	
2	GLIC Claim paid   Matured	4,27,697	
3	University Exam Remuneration	63,587	
4	University Exam Contingency	12,250	
5	EMD-Tender	6,08,462	
6	Paid to Kuvempu University towards Affiliation Fee		
7	Fund Transfer ( Debit ) Admission Fee (College A/c)	39,050	15,49,500
			17,76,400
	<b>TOTAL</b>		

SCH 8: Fund transfer (credit)

Sl No	Particulars	Amount(Rs)	Amount(Rs)
1	Amount received towards Affiliation Fee and extra seats from Management		6,14,024
	<b>TOTAL</b>		6,14,024

SCH 9: Endowment Fund (Debit)

Sl No	Particulars	Amount(Rs)	Amount(Rs)
1	Endowment Deposit (Annexure 2)		88,000
	<b>TOTAL</b>		88,000

SCH 10: Advances/ Deposits Recovered (Credit)

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

SCH 11: Advances/ Deposits ( Debit)

Sl No	Particulars	Amount(Rs)	Amount(Rs)
1	<b>Advances</b>		
a	Physics Department Advance	8,000	
b	Chemistry Department Advance	10,000	
c	Zoology Department Advance	10,000	
d	Botany Department Advance	8,000	
e	Electronic Department Advance	5,000	
f	NSS Advance	30,000	
g	Red Cross Advance	40,000	
h	Extra Curricular Activities Advance	10,000	
i	Scouts and Guides Advance	7,000	1,28,000
	<b>TOTAL</b>		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	3,85,000	
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	8,76,200
12	Newspaper & 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	1,25,800
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	4,90,000
5	Sports Materials		4,90,000
	TOTAL		

SCH 15: Opening Balances			
Sr. No.	Particulars	Amount(Rs)	Amount(Rs)
1	Cash in Hand		2,898
2	Bank Balances		
a	College A/c Indian Bank A/c No:518775168		8,01,785
b	Scholarship A/c Indian Bank A/c No:518774954		1,74,793
c	Office A/c (Specify)		
	SBMT A/c Indian Bank A/c No:518774264	49,31,249	
	Evam A/c SBMT Bank A/c No:84124658714	10,837	
	Salary A/c SBMT Bank A/c No:84124658714	54,686	
	UAC A/c Canara Bank A/c No:0521101047898	1,71,000	
	Postal Stamps	218	32,07,812
	TOTAL		62,31,084

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:518774954		1,75,828
c	Office A/c (Specify)		
	SBMT A/c Indian Bank A/c No:518774264	62,05,109	
	Evam A/c SBMT Bank A/c No:84124658714	31,723	
	Salary A/c SBMT Bank A/c No:84124658714	8,29,373	
	UAC A/c Canara Bank A/c No:0521101047898	50,119	
	Postal Stamps	731	75,81,350
	TOTAL		90,14,261

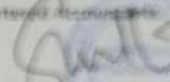
Date: **16 SEP 2019**  
 For D.V.S College of Arts and Science

  
 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

  
 S.K. Chakraborty  
 (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	
	<b>Total</b>	<b>81,23,223</b>	<b>5,62,031</b>	<b>1,28,775</b>	<b>-</b>	<b>88,14,029</b>	<b>66,13,070</b>	<b>3,48,462</b>	<b>69,82,532</b>	<b>15,10,153</b>	<b>18,51,497</b>		

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

Sl.No	NAME OF THE ASSET	GROSS BLOCK					DEPRECIATION BLOCK				W.D.V		RATE
		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	
	<b>Total</b>	<b>84,89,843</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>84,89,843</b>	<b>72,82,510</b>	<b>3,10,142</b>	<b>75,12,652</b>	<b>12,87,333</b>	<b>9,77,191</b>		

<b>GRAND TOTAL (A+B)</b>	<b>1,66,13,066</b>	<b>5,62,031</b>	<b>1,28,775</b>	<b>-</b>	<b>1,73,03,872</b>	<b>1,38,15,580</b>	<b>6,59,604</b>	<b>1,44,75,184</b>	<b>27,97,486</b>	<b>28,28,687</b>	
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2019-20

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

**BALRAJ URS ROAD,  
SHIVAMOGGA-577201**

**FINANCIAL STATEMENTS**

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

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.

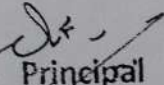
### Auditor's Responsibility

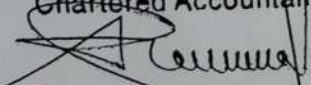
We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free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

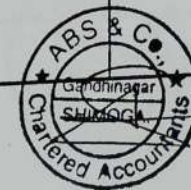
Place: Shivamogga.

  
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

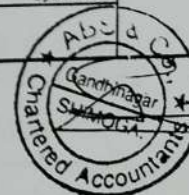
**D.V.S COLLEGE OF ARTS AND SCIENCE, SHIVAMOGGA**  
**RECEIPTS & PAYMENTS FOR THE YEAR ENDING 31/03/2020**

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
<b>To Opening Balance</b>			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	9,56,620.00	Teacher Welfare Fund	36,600.00	
" Tution Fee	7,65,160.00		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	44,83,940.00			
Late Fee	24,700.00				





" 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 Reacelved	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



<b>" Advances by Departments</b>				<b>" Scholarship</b>		
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 (As Per AG Instructions)		9,11,029.00
Red Cross Advance Received	3,000.00	1,86,000.00				1,46,614.00
" TDS Collected			5,167.00	<b>" Advances to Departments</b>		
" 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
				<b>" Closing Balance</b>		
				Indian Bank-74284 (Joint A/c)	74,12,994.00	
				Indian Bank-74954 (Scholarship A/c)	50,905.00	
				Indian Bank-75368 (College A/c)	27,61,378.00	
				State Bank of India-58714 (Salary A/c)	67,27,263.00	
				State Bank of India-04123	32,815.00	
				Canara Bank -47898 (UGC A/c)	52,467.00	
				Cash In Hand	2,570.00	
				Postage Stamps	731.00	1,70,41,123.00
<b>TOTAL</b>			<b>6,96,25,875.00</b>	<b>TOTAL</b>		<b>6,96,25,875.00</b>

Date : 30-11-2020.  
Place : Shlvamogga

For Desheeya Vidhya Shala Samithi<sup>o</sup> ,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

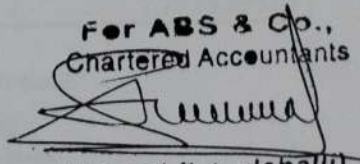
1st Cross (B), Gandhinagar,  
SHIMOGA - 577 201.


Principal

D.V.S. College of Arts & Science  
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		
<b>TOTAL</b>	<b>4,13,92,903.00</b>	<b>TOTAL</b>	<b>4,13,92,903.00</b>

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

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

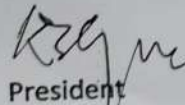
**D.V.S COLLEGE OF ARTS AND SCIENCE, SHIVAMOGGA**  
**BALANCE SHEET AS ON 31/03/2020**

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		
<b>TOTAL</b>		<b>2,79,69,999.00</b>	<b>TOTAL</b>		<b>2,79,69,999.00</b>

Date : 30-11-2020.

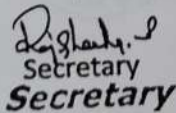
Place : Shivamogga

For Desheeya Vidhya Shala Samithi® ,Shivamogga.

  
President

**President**

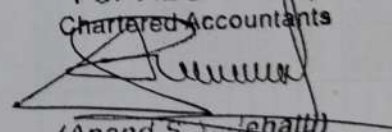
Desheeya Vidya Shala Samithi (R.)  
Shivamogga

  
Secretary  
**Secretary**

Desheeya Vidya Shala Samithi (R.)  
Shivamogga.

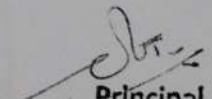
"Asper our report of even date"

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
	<b>Total</b>	<b>2,10,01,835.00</b>

**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
	<b>Total</b>	<b>9,30,232.00</b>	<b>1,92,02,140.00</b>	<b>1,33,70,613.00</b>	<b>67,61,759.00</b>

**Advances / Deposit Recevables: 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
	<b>Total</b>	<b>72,125.00</b>	<b>1,65,000.00</b>	<b>2,56,720.00</b>	<b>1,63,845.00</b>



**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%
	<b>Total(A)</b>	<b>40,33,436.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,33,436.00</b>	<b>33,17,256.00</b>	<b>71,618.00</b>	<b>33,88,874.00</b>	<b>7,16,180.00</b>	<b>6,44,562.00</b>	
1	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%
	<b>Total(B)</b>	<b>30,25,357.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,25,357.00</b>	<b>20,79,159.00</b>	<b>1,41,930.00</b>	<b>22,21,089.00</b>	<b>9,46,198.00</b>	<b>8,04,268.00</b>	
13	Computers	3,44,656.00	-	-	-	3,44,656.00	3,10,925.00	13,492.00	3,24,417.00	33,731.00	20,239.00	40%
14	Libray Books & Journals	14,10,580.00	22,162.00	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%
	<b>Total(C)</b>	<b>17,55,236.00</b>	<b>22,162.00</b>	<b>35,774.00</b>	<b>-</b>	<b>18,13,172.00</b>	<b>15,66,117.00</b>	<b>91,667.00</b>	<b>16,57,784.00</b>	<b>1,89,119.00</b>	<b>1,55,388.00</b>	



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

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 & Flctures	53,636.00				53,636.00	41,835.00	1,180.00	43,015.00	11,801.00	10,621.00	10%
	<b>Total(D)</b>	<b>12,14,669.00</b>	-	-	-	<b>12,14,669.00</b>	<b>11,35,716.00</b>	<b>7,895.00</b>	<b>11,43,611.00</b>	<b>78,953.00</b>	<b>71,058.00</b>	
4	Lab Equipments	36,52,290.00				36,52,290.00	31,58,036.00	74,138.00	32,32,174.00	4,94,254.00	4,20,116.00	15%
6	Water Cooler	46,482.00				46,482.00	42,241.00	636.00	42,877.00	4,241.00	3,605.00	15%
7	Xerox Machine	67,550.00				67,550.00	61,385.00	925.00	62,310.00	6,165.00	5,240.00	15%
8	Sports Gym	5,07,482.00				5,07,482.00	4,04,792.00	15,403.00	4,20,195.00	1,02,690.00	87,287.00	15%
	<b>Total(E)</b>	<b>42,73,804.00</b>	-	-	-	<b>42,73,804.00</b>	<b>36,66,454.00</b>	<b>91,102.00</b>	<b>37,57,556.00</b>	<b>6,07,350.00</b>	<b>5,16,248.00</b>	
3	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%
	<b>Total(F)</b>	<b>30,01,370.00</b>	-	-	-	<b>30,01,370.00</b>	<b>27,10,483.00</b>	<b>1,16,355.00</b>	<b>28,26,838.00</b>	<b>2,90,887.00</b>	<b>1,74,532.00</b>	
	<b>Total(A+B+C+D+E+F)</b>	<b>1,73,03,872.00</b>	<b>22,162.00</b>	<b>35,774.00</b>	-	<b>1,73,61,808.00</b>	<b>1,44,75,185.00</b>	<b>5,20,567.00</b>	<b>1,49,95,752.00</b>	<b>28,28,687.00</b>	<b>23,66,056.00</b>	



DESHEEYA VIDYA SHALA SAMITHI (R), SHIVAMOGGA.

D.V.S. ARTS & SCIENCE COLLEGE

BASAVESWARA CIRCLE

SHIVAMOGGA – 577201

FINANCIAL STATEMENTS FOR THE  
YEAR ENDING 31<sup>st</sup> MARCH 2021.

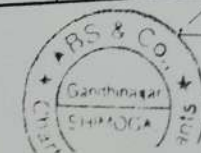


**D.V.S COLLEGE OF ARTS AND SCIENCE, SHIVAMOGGA**  
**RECEIPTS & PAYMENTS FOR THE YEAR ENDING 31/03/2021**

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
<b>To Opening Balance</b>					
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		" <b>Academic Expenses</b>		
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	
" <b>Joint A/c</b>			Certificate Fee	6,492.00	20,54,234.00
" Admission Fee	44,000.00				
" Lab Fee	87,100.00		" <b>Administrative/General Expenses</b>		
" Tution Fee	5,57,315.00	6,88,415.00	Lab Chemical Expenses	39,816.00	
			Lab Consumable Expenses	19,124.00	
" <b>Academic Fee</b>			Lab Glasswares Expenses	30,172.00	
Admission Fee	44,000.00		Telephone & Interest Charges	43,952.00	
Certificate fee	31,200.00		Travelling & Conveyance Charges	1,494.00	
Development Fee	3,30,000.00		AMC	15,350.00	
Extra Curricular Fee	39,827.00		Identity Card Expenses	21,756.00	
Identity Card fee	26,640.00		Other Expenses	25,680.00	
Laboratory	87,100.00		Postage & Courier Charges	2,000.00	
Library Fee	1,62,735.00		Printing	45,026.00	
College Magazine fee	1,56,000.00		Stationary	40,229.00	
Medical Fee	46,800.00		Professional Tax (Annual)	2,500.00	
Reading Room Fee	1,03,251.00		Xerox	3,516.00	2,90,615.00
Red Cross	78,000.00				
Scoutls & Guide Fee	78,000.00		" Reimbursement Fee	13,800.00	
Special Sports Fund	50,000.00		" Reimbursement Fee Payable	3,330.00	17,130.00
Sports Fee	5,37,739.00				
Flag Fee/TBF	1,09,200.00		" Spots Expenses	83,030.00	
Test Fee	1,32,600.00		" Spots Materials	55,158.00	1,38,188.00
Transfer Certificate	23,680.00				
Tution Fee	5,57,315.00		" <b>Salary Grants</b>		
University Fee	17,80,305.00		" Salary Paid	3,71,05,884.00	
Other Fee Received (Fine Received)	68,200.00	44,42,592.00	" Arrears Salary Paid	1,58,53,760.00	
			" Surrender leave Paid	43,18,342.00	5,72,77,986.00

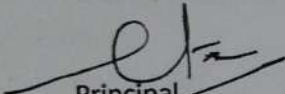


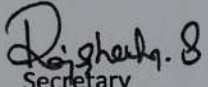
" Reimbursement Fee		16,140.00	" Salary Deductions Paid		
" Salary Grants			ASS NSS	25,39,194.00	
Salary Grant Received	3,71,05,884.00		Family Welfare Fund	3,770.00	
Arrears Salary Received	1,50,09,354.00	5,21,15,238.00	Group Insurance	54,600.00	
" Salary Deductions			Group Insurance Retirement	1,32,132.00	
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

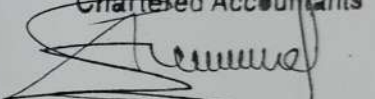


" TDS Collected		2,839.00	" Library Books		67,788.00
" Endowment Deposit Matured (Scholarship)		2,06,405.00	" TDS Paid		2,839.00
			" EMD		12,000.00
			" Endowment Deposit		2,06,405.00
			" Closing Balance		
			Indian Bank-74284 (Joint A/c)	83,34,216.00	
			Indian Bank-74954 (Scholarship A/c)	44,882.00	
			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
<b>TOTAL</b>		<b>9,04,89,588.00</b>	<b>TOTAL</b>		<b>9,04,89,588.00</b>

For Desheeya Vidhya Shala Samithi<sup>®</sup>, 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

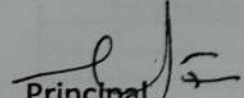
**D.V.S COLLEGE OF ARTS AND SCIENCE, SHIVAMOGGA  
BALANCE SHEET AS ON 31/03/2021**

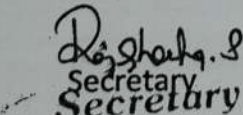
LIABILITES		Sch	AMOUNT	ASSTES		
Capital Fund	A		2,33,45,534.00	Fixed Asstes	D	20,18,6
Endowment Deposit	Annexture-1		2,06,405.00	Endowment Deposit	Annexture-2	2,06,
Current Liabilities	B		96,989.00	Advance / Receivables	C	42,1
				Fee Compensation Receivables From Govt		81,44,65
				Fee Receivables		47,920
				<b>Closing Balance</b>		
				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
<b>TOTAL</b>			<b>2,36,48,928.00</b>	<b>TOTAL</b>		<b>2,36,48,928.00</b>

Date : 15-07-2021

Place : Shivamogga

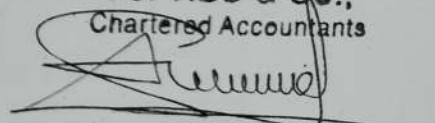
For Desheeya Vidhya Shala Samithi® ,Shivamogga.

  
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
	<b>Total</b>	<b>2,33,45,534.00</b>

**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	-
	<b>Total</b>	<b>67,61,759.00</b>	<b>3,04,48,283.00</b>	<b>3,71,13,053.00</b>	<b>96,989.00</b>

**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				8,900.00
	a. LPG Gas Deposit	8,900.00	-	-	33,150.00
	b. MESCOM Deposit	33,150.00	-	-	
	<b>Total</b>	<b>1,63,845.00</b>	<b>1,44,720.00</b>	<b>23,000.00</b>	<b>42,125.00</b>



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%
	<b>Total(A)</b>	<b>40,33,436.00</b>	-	-	-	<b>40,33,436.00</b>	<b>33,88,874.00</b>	<b>64,457.00</b>	<b>34,53,331.00</b>	<b>6,44,562.00</b>	<b>5,80,105.00</b>	

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%
	<b>Total(B)</b>	<b>30,25,357.00</b>	-	-	-	<b>30,25,357.00</b>	<b>22,21,089.00</b>	<b>1,20,641.00</b>	<b>23,41,730.00</b>	<b>8,04,268.00</b>	<b>6,83,627.00</b>	

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%
	<b>Total(C)</b>	<b>18,13,172.00</b>	-	<b>67,788.00</b>	-	<b>18,80,960.00</b>	<b>16,57,784.00</b>	<b>75,714.00</b>	<b>17,33,498.00</b>	<b>1,55,388.00</b>	<b>1,47,462.00</b>	

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%
	<b>Total(D)</b>	<b>12,14,669.00</b>				<b>12,14,669.00</b>	<b>11,43,611.00</b>	<b>7,106.00</b>	<b>11,50,717.00</b>	<b>71,058.00</b>	<b>63,952.00</b>	
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%
	<b>Total(E)</b>	<b>42,73,804.00</b>				<b>42,73,804.00</b>	<b>37,57,556.00</b>	<b>77,437.00</b>	<b>38,34,993.00</b>	<b>5,16,248.00</b>	<b>4,38,811.00</b>	
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	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	98,109.00	40%
	<b>Total(F)</b>	<b>30,01,370.00</b>				<b>30,01,370.00</b>	<b>28,26,838.00</b>	<b>69,813.00</b>	<b>28,96,651.00</b>	<b>1,74,532.00</b>	<b>1,04,719.00</b>	
	<b>Total(A+B+C+D+E+F)</b>	<b>1,73,61,808.00</b>		<b>67,788.00</b>		<b>1,74,29,596.00</b>	<b>1,49,95,752.00</b>	<b>4,15,168.00</b>	<b>1,54,10,920.00</b>	<b>23,66,056.00</b>	<b>20,16,676.00</b>	



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 31<sup>st</sup> 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.

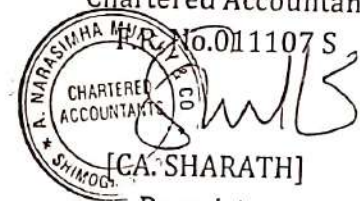
### Opinion

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 31<sup>st</sup> 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	<b>TOTAL</b>		<b>5,90,01,968</b>	<b>4,26,84,286</b>	<b>TOTAL</b>		<b>5,90,01,968</b>

Date **9 6 DEC 2017**

for Desheeya Vidya Shala Samithi

  
President

**President**

Desheeya Vidya Shala Samithi (R)  
Shivamogga.-

  
Secretary

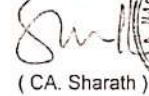
**Secretary**

Desheeya Vidya Shala Samithi (R)  
Shivamogga.

As per our report of even date annexed

for A. Narasimha Murthy & Co.

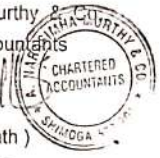
Chartered Accountants

  
(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:

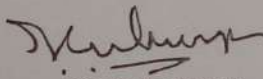
All expenditure incurred on behalf of branches and divisions are treated as revenue expenditure and contribution from the branches /divisions is treated as revenue income.

6. Books of Accounts:

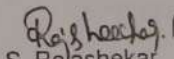
Separate cash books are maintained for CET transactions and other regular transactions.

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 31<sup>st</sup> 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:

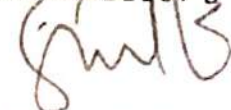
- i) In case of the Balance Sheet , of the state of affairs of "DVS Institute of Special Training of Desheeya Vidya Shala Samithi", Shivamogga , as at 31<sup>st</sup> March 2018, and
- ii) In the case of Income and Expenditure Account, of the Excess of Income over Expenditure of "DVS Institute of Special 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			
<b>Total</b>		<b>59,29,212</b>	<b>Total</b>		<b>59,29,212</b>

Date :

for Desheeya Vidya Shala Samithi®, Shivamogga

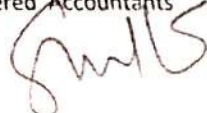
As per our report of even date annexed

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.-  
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:

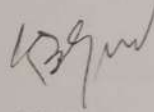
Income & Expenditure are recognized on the cash basis.

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

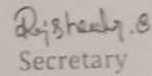
Date : 26 NOV 2018



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

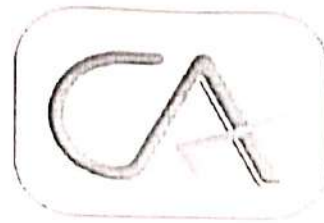
## FINANCIAL STATEMENT

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	<b>TOTAL</b>		6,73,58,869	6,29,49,476	<b>TOTAL</b>		6,73,58,869

Date: 27 SEP 2019

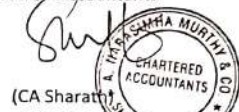
for Desheeya Vidya Shala Samithi\*, Shivamogga

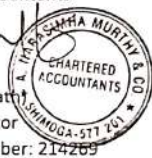
  
President

  
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:

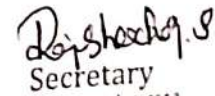
All expenditure incurred on behalf of branches and divisions are treated as revenue expenditure and contribution from the branches/divisions is treated as revenue income.

Place : Shimoga

Date : 127 SEP 2019

  
President

Desheeya Vidya Shala Samithi (R.)  
Shivamogga

  
Secretary

Secretary  
Vidyashala 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

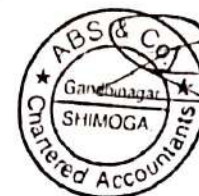
We have audited the accompanying financial statements of "DESHEEYA VIDYA SHALA SAMITHI@, SHIMOGA which comprise the Balance Sheet as at 31.03.2020, the Income & Expenditure Account for the year ended 31.03.2020, Receipts & Payment Account for the year then ended and notes including summary of significant 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.

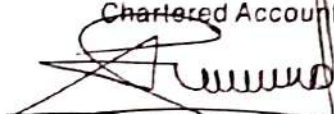
In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern. The explanation of management's responsibility for this assessment shall include a description of when the use 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
<b>TOTAL</b>		<b>7,39,22,426.61</b>	<b>TOTAL</b>		<b>7,39,22,426.61</b>

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 31<sup>st</sup> 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
<b>TOTAL</b>		<b>6,58,06,535.94</b>	<b>TOTAL</b>		<b>6,58,06,535.94</b>

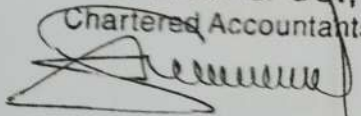
Date :09-12-2021

"Asper our report of even date"

Place : Shivamogga

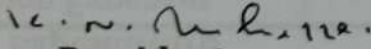
For Desheeya Vidya Shala Samithi®, Shivamogga.

For ABS & Co.,  
Chartered Accountants

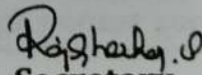
  
(Anand S. Yadehalli)

Partner

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

  
President.  
President

Desheeya Vidya Shala Samithi (R)  
Shivamogga.

  
Secretary.  
Secretary

Desheeya Vidyashala Samithi (R.)  
SHIVAMOGGA.

