



Schedule -22

**R.B.A.N.M's First Grade College (Day)**  
**Statement on Significant Accounting Policies**

1. The accounts are drawn up on historical cost convention and have been prepared in accordance with the applicable Accounting Standards, unless otherwise stated in these policies, with revenue recognized and expenditure accounted on cash basis
2. Interest accumulation in the bank accounts pertaining to UGC grants are treated as grants received and the unutilized portion of interest is included in UGC grants unutilized as reflected in the Balances Sheet.
3. (A) University grants received on capital account is treated as utilized by reducing from the relevant fixed assets additions during the year in which such capital expenditure is incurred. Details of such grants utilized during the year amounted to Rs- 1,29,373/- as follows

<b>Capital Expenses incurred from UGC account No. 81906</b>	
Camera	37500
Computers and Printers	58869
Library Books	20180
Furniture and Fixtures	12824
<b>Total</b>	<b>1,29,373/-</b>

- (B) University grants received on revenue account is treated as income in the year in which revenue expenditure is incurred. Details of such grants utilized during the year amounted to Rs-13,0782/- as follows

<b>Expenses incurred from UGC account No. 81906</b>	
Honorarium	69727
Computer Accessories	5250
Stationery	26777
Remuneration Paid	10000
Contingency	13028
Photography	6000
<b>Total</b>	<b>1,30,782/-</b>

- (C) The university grants unutilized is reflected as such under liability group in the Balance Sheet.
4. Government salary grants received are recognized as income and government salaries paid are treated as expenses and reflected as such in the Income and Expenditure account.
  5. Fixed assets up to 31-03-2005 have been adopted in accordance with the valuation made by an approved valuer as on 31-03-2005. Values of such assets are depreciated on the revalued amount and stated at the written down value. Additions to fixed assets subsequent to 31-03-2005, are stated at historical cost less depreciation. Value of Land and buildings, however, are reflected only in the books of the Head-office of the Trust.
  6. Depreciation has been provided for at the rates prescribed and in accordance with the rules prescribed under the Income Tax Act, 1961.  
Library books are depreciated at 100% in the year of purchase.




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2016-2017

**RBANM's FIRST GRADE COLLEGE(Day)**  
Schedule-06

Sl. No	Particulars	1 Opening Balance	2 Additions		3 Total (1+2)	5 Depreciation Amount	WDV as on 31.03.2017 (3- 5)
			Before Sept. 2016	After Sept. 2016			
	Furniture and Fixtures				2,241,628	224,162.80	2,017,465.73
1	Furniture and Fixtures	2,219,578.03	22,050		11,019	1,652.83	9,366.02
2	Writing Boards	11,018.85					2,026,831.75
	Office Equipment				147,665	22,149.69	125,514.90
3	UPS & Batteries	147,664.59			72,156	10,823.45	61,332.90
4	Projector	72,156.36			28,203	4,230.43	23,972.42
5	Sports Articles	28,202.84			15,126	2,268.86	12,856.88
6	Glotto Phone	15,125.74			6,996	1,049.40	5,946.63
7	TV & DVD Player	6,996.03			306,880	46,031.98	260,847.86
8	Lab Equipments	306,879.84			2,761	414.15	2,346.84
9	Electrical Equipments	2,760.99			3,760	564.06	3,196.31
10	Water Purifier	3,760.37			106,888	16,033.19	90,854.75
11	Multi Gym Stations	106,887.94			5,491	823.69	4,667.60
12	Barcode Scanner	5,491.30			5,414	812.05	4,601.60
13	Bio-Metric Machine	5,413.65			2,312	346.79	1,965.12
14	Fire Extinguisher	2,311.91			39,712	5,956.84	33,755.45
15	CCTV Camera	39,712.29			6,212	931.77	5,280.03
16	Pump Set	6,211.79			20,419	3,062.86	17,356.19
17	Electrical Lawn Mover	20,419.04			31,218	4,279.46	26,938.30
18	Sound Systems	25,841.77		5,376	26,758	4,013.77	22,744.68
19	Audio Visual Room Equipments	26,758.45			878	131.74	746.51
20	Mobile	878.24			5,496	824.40	4,671.60
21	Cash Counting Machine		5,496		510	76.50	433.50
22	Weighing scale	510.00			64,734	64,734.00	
23	Library Books		27,551	37,183			710,030.06
	Computer and Printer				2,898	1,738.90	1,159.27
24	Computer and Printer	2,898.17			836	501.37	334.24
25	Software	835.61			254	152.32	101.55
26	Server	253.87					1,595.06
	<b>TOTAL</b>	3,058,567.66	55,097	42,559	3,156,224	417,767.29	2,738,456.87

  
**PRINCIPAL**  
 RBANM'S First Grade College  
 No 12, Annaswamy Mud-har Road,  
 B... ..  
 2016-17

**RBANM's FIRST GRADE DAY COLLEGE**

**Fixed Asset  
SCHEDULE -05**

Sl. No	Particulars	1 Opening Balance	2 Additions		3 Total (1+2)	4 Rate of depreciation	5 Depreciation Amount	WDV as on 31.03.2018 (3-5)
			Before Sept. 2017	After Sept. 2017				
	<b>Furniture and Fixtures</b>							
1	Furniture and Fixtures	20,17,465.73			20,17,466	10%	2,01,746.57	18,15,719
2	Writing Boards	9,366.02			9,366	15%	1,404.90	7,961
								<b>18,23,680</b>
	<b>Office Equipment</b>							
3	UPS & Batteries	1,25,514.90			1,25,515	15%	18,827.24	1,06,688
4	Projector	61,332.90			61,333	15%	9,199.94	52,133
5	Sports Articles	23,972.42			23,972	15%	3,595.86	20,377
6	Glotto Phone	12,856.88	-	-	12,857	15%	1,928.53	10,928
7	TV & DVD Player	5,946.63	-	-	5,947	15%	891.99	5,055
8	Lab Equipments	2,60,847.86	-	-	2,60,848	15%	39,127.18	2,21,721
9	Electrical Equipments	2,346.84	-	-	2,347	15%	352.03	1,995
10	Water Purifier	3,196.31	-	-	3,196	15%	479.45	2,717
11	Multi Gym Stations	90,854.75	-	-	90,855	15%	13,628.21	77,227
12	Barcode Scanner	4,667.60	-	-	4,668	15%	700.14	3,967
13	Bio-Metric Machine	4,601.60	23,041		27,643	15%	4,146.39	23,496
14	Fire Extinguisher	1,965.13	-	-	1,965	15%	294.77	1,670
15	CCTV Camera	33,755.45	-	-	33,755	15%	5,063.32	28,692
16	Pump Set	5,280.03		9,800	15,080	15%	1,527.00	13,553
17	Electrical Lawn Mover	17,356.19			17,356	15%	2,603.43	14,753
18	Sound Systems	26,938.30			26,938	15%	4,040.75	22,898
19	Audio Visual Room Equipments	22,744.68			22,745	15%	3,411.70	19,333
20	Mobile	746.51			747	15%	111.98	635
21	Cash Counting Machine	4,671.60			4,672	15%	700.74	3,971
22	Weighing scale	433.50			434	15%	65.03	368
23	Dummy Rifles		18,000		18,000	15%	2,700.00	15,300
								<b>6,47,475</b>
	<b>Computer and Printer</b>							
25	Computer and Printer	1,159.26			1,159	40%	463.70	696
26	Software	334.24			334	40%	133.70	201
27	Server	101.55			102	40%	40.62	61
								<b>957</b>
	<b>BUILDING</b>							
28	Basket Ball Court			2,34,076	2,34,076	10%	11,703.80	2,22,372
29	Library Book		29,716	24,327	54,043	10%	16,751.80	37,291
		<b>27,38,456.87</b>	<b>70,757.00</b>	<b>2,68,203.00</b>	<b>30,77,416.87</b>		<b>3,45,640.76</b>	<b>27,31,776</b>



R.B. ANNASWAMY  
No. 12, Annaswamy  
BANGALORE - 560002  
Mob : 8048533512



**SCHEDULE-3**

**RBANM's FIRST GRADE COLLEGE(Day)**

Sl. No	Particulars	1 Opening Balance	2 Additions		3 Total (1+2)	4 Rate of depreciation	5 Depreciation Amount	WDV as on 31.03.2019 (3-5)
			Before Sept. 2018	After Sept. 2018				
	<b>Furniture and Fixtures</b>							
1	Furniture and Fixtures	18,15,719		23,722	18,39,441	10%	1,82,758	16,56,684
	<b>Office Equipment</b>							
2	UPS & Batteries	1,06,688	93,180		1,99,868	15%	29,980	1,69,889
3	Projector	52,133			52,133	15%	7,820	44,314
4	Sports Articles	20,377			20,377	15%	3,056	17,321
5	Glotto Phone	10,928	-	-	10,928	15%	1,639	9,289
6	TV & DVD Player	5,055	-	-	5,055	15%	758	4,296
7	Lab Equipments	2,21,721	48,380	-	2,70,101	15%	40,515	2,29,586
8	Electrical Equipments	1,995	-	-	1,995	15%	299	1,696
9	Water Purifier	2,717	-	-	2,717	15%	408	2,309
10	Multi Gym Stations	77,227	-	-	77,227	15%	11,584	65,643
11	Barcode Scanner	3,967	-	-	3,967	15%	595	3,372
12	Bio-Metric Machine	23,496	-	-	23,496	15%	3,524	19,972
13	Fire Extinguisher	1,670	-	-	1,670	15%	251	1,420
14	CCTV Camera	28,692	-	-	28,692	15%	4,304	24,388
15	Pump Set	13,553	-	-	13,553	15%	2,033	11,520
16	Electrical Lawn Mover	14,753	-	-	14,753	15%	2,213	12,540
17	Sound Systems	22,898	-	-	22,898	15%	3,435	19,463
18	Audio Visual Room Equipments	19,333	-	-	19,333	15%	2,900	16,433
19	Mobile	635	-	-	635	15%	95	539
20	Cash Counting Machine	3,971	-	-	3,971	15%	596	3,375
21	Weighing scale	368	-	-	368	15%	55	313
22	Dummy Rifles	15,300		21,500	36,800	15%	3,908	32,893
23	Writing Boards	7,961			7,961	15%	1,194	6,767
		<b>6,55,437</b>	<b>1,41,560</b>	<b>21,500</b>	<b>8,18,497</b>		<b>1,21,162</b>	<b>6,97,338</b>
24	Library Books	37,291	26,958	2,439	66,688	40%	26,187	40,501
	<b>Computer and Printer</b>							
25	Computer and Printer	696			696	40%	278	
26	Software	201			201	40%	80	



PRINCIPAL  
R.B.A.N.M.'S First Grade College  
No. 12, Annaswamy Road,  
BANGALORE - 560042.  
Mob : 8048533572

No	Particulars	Balance 1-4-2019	Before Sept. 2019	After Sept. 2019	Total (1+2)	Rate of depreciation	Depreciation Amount	31-3-2020 (3-5)
	<b>Furniture and Fixtures</b>							
1	Furniture and Fixtures	16,56,684		6,01,800	22,58,484	10%	1,95,758	20,62,726
	<b>Office Equipment</b>							
2	UPS & Batteries	1,69,889		63,425	2,33,314	15%	30,240	2,03,074
3	Projector	44,314			44,314	15%	6,647	37,667
4	Sports Articles	17,321			17,321	15%	2,598	14,723
5	Glotto Phone	9,289			9,289	15%	1,393	7,896
6	TV & DVD Player	4,296			4,296	15%	644	3,652
7	Lab Equipments	2,29,586			2,29,586	15%	34,438	1,95,148
8	Electrical Equipments	1,696			1,696	15%	254	1,442
9	Water Purifier	2,309			2,309	15%	346	1,963
10	Multi Gym Stations	65,643			65,643	15%	9,846	55,797
11	Barcode Scanner	3,372			3,372	15%	506	2,866
12	Bio-Metric Machine	19,972			19,972	15%	2,996	16,976
13	Fire Extinguisher	1,420			1,420	15%	213	1,207
14	CCTV Camera	24,388	2,74,970		2,99,358	15%	44,904	2,54,454
15	Pump Set	11,520			11,520	15%	1,728	9,792
16	Electrical Lawn Mover	12,540			12,540	15%	1,881	10,659
17	Sound Systems	19,463			19,463	15%	2,919	16,544
18	Audio Visual Room Equipments	16,433			16,433	15%	2,465	13,968
19	Mobile	539			539	15%	81	458
20	Cash Counting Machine	3,375			3,375	15%	506	2,869
21	Weighing scale	313			313	15%	47	266
22	Dummy Rifles	32,893			32,893	15%	4,934	27,959
23	Writing Boards	6,767	16,520		23,287	15%	3,493	19,794
24	Bell			10,998	10,998	15%	825	10,173
		6,97,338	2,91,490	74,423	10,63,251		1,53,906	9,09,345
25	Library Books	40,501	43,604	8,441	92,546	40%	35,330	57,216
	<b>Computer and Printer</b>							
26	Computer and Printer	417			417	40%	167	250
27	Software	120			120	40%	48	72
28	Server	37			37	40%	15	22
		574			574		230	344
	<b>Building</b>							
29	Basket Ball Court	2,00,135			2,00,135	10%	20,014	1,80,122
	<b>Total</b>	<b>25,95,232</b>	<b>3,35,094</b>	<b>6,84,664</b>	<b>36,14,990</b>		<b>4,05,238</b>	<b>32,09,752</b>



R.B.A.N.M.'s First Grade College  
 No. 12, Annaswamy Mudaliar Road,  
 BANGALORE - 560 042.  
 Mob : 98533572

**SCHEDULE - 4**  
**RBANM's FIRST GRADE COLLEGE (Day)**

Sl. No	Particulars	1 Opening Balance 1-4-2020	2 Additions		3 Total (1+2)	4 Rate of depreciation	5 Depreciation Amount	WDV as on 31-3-2021 (3-5)
			Before Sept. 2020	After Sept. 2020				
1	<b>Furniture and Fixtures</b>							
	<b>Furniture and Fixtures</b>	20,62,726	-	14,544	20,77,270	10%	2,07,000	18,70,270
	<b>Office Equipment</b>	-						
2	<b>UPS and Batteries</b>	2,03,074	-	97,110	3,00,184	15%	37,744	2,62,439
3	Projector	37,667	-	-	37,667	15%	5,650	32,017
4	Sports Articles	14,723	-	-	14,723	15%	2,208	12,514
5	Glott Phone	7,896	-	-	7,896	15%	1,184	6,711
6	TV and DVD Player	3,652	-	-	3,652	15%	548	3,104
7	Lab Equipments	1,95,148	-	-	1,95,148	15%	29,272	1,65,876
8	Electrical Equipments	1,442	-	-	1,442	15%	216	1,225
9	Water Purifier	1,963	-	-	1,963	15%	294	1,668
10	Multi Gym Stations	55,797	-	-	55,797	15%	8,369	47,427
11	Barcode Scanner	2,866	-	-	2,866	15%	430	2,436
12	Bio-Metric Machine	16,976	-	-	16,976	15%	2,546	14,430
13	Fire Extinguisher	1,207	-	-	1,207	15%	181	1,026
14	CCTV Camera	2,54,454	-	-	2,54,454	15%	38,168	2,16,286
15	Pump Set	9,792	-	-	9,792	15%	1,469	8,323
16	Electrical Lawn Mover	10,659	-	-	10,659	15%	1,599	9,060
17	Sound Systems	16,544	-	-	16,544	15%	2,482	14,062
18	Audio Visual Room Equipments	13,968	-	-	13,968	15%	2,095	11,873
19	Mobile	458	-	-	458	15%	69	389
20	Cash Counting Machine	2,869	-	-	2,869	15%	430	2,438
21	Weighing scale	266	-	-	266	15%	40	226
22	Dummy Rifles	27,959	-	-	27,959	15%	4,194	23,765
23	Writing Boards	19,794	-	-	19,794	15%	2,969	16,825
24	Bell	10,173	-	-	10,173	15%	1,526	8,647
		<b>9,09,345</b>	<b>-</b>	<b>97,110</b>	<b>10,06,455</b>		<b>1,43,685</b>	<b>8,62,770</b>
25	<b>Library Books</b>	57,216	1,190	16,201	74,607	40%	26,603	48,004
	<b>Computer and Printer</b>	-						
26	Computer and Printer	250			250	40%	100	150
27	Software	72	-		72	40%	29	43
28	Server	22			22	40%	9	13
		<b>344</b>			<b>344</b>		<b>138</b>	<b>207</b>
	<b>Building</b>	-						
29	Basket Ball Court	1,80,122			1,80,122	10%	18,012	1,62,109
	<b>Total</b>	<b>32,09,752</b>	<b>1,190</b>	<b>1,27,855</b>	<b>33,38,797</b>		<b>3,95,437</b>	<b>29,43,360</b>

PRINCIPAL  
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