



Schedule -22

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

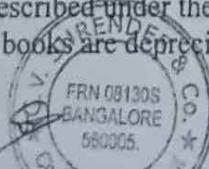
1. The accounts are drawn up on historical cost convention and have been prepared in accordance with the applicable Accounting Standards, unless otherwise stated in these policies, with revenue recognized and expenditure accounted on cash basis
2. Interest accumulation in the bank accounts pertaining 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	510.00	5,496		510	76.50	433.50
22	Weighing scale		27,551	37,183	64,734	64,734.00	710,030.06
23	Library Books						
	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 Mudhar Road,  
 B... ..  
 2016-17



SCHEDULE 18	
<b>GOVT CONTRIBUTION UTILISED (INCLUDES SALARY)</b>	
Exam Remuneration Paid	89,470
Govt Salary Grants Paid	50,900,440
	50,989,910
SCHEDULE 19	
<b>MANAGEMENT SALARY PAID</b>	
Management Salary Paid	6,555,928
Employee PF Fund Paid	182,914
Employee ESI Fund Paid	43,065
Remuneration Paid	372,250
	7,154,157
SCHEDULE 20	
<b>ADMINISTRATIVE EXPENSES</b>	
Advertising Charges	37,400
Affiliation/registration Charges	214,100
AMC	7,403
Bescom Charges	214,880
Books & Periodical	92,955
Conveyance Charges	37,655
Examination Exp	21,277
Festival & Program	443,148
Gardening Exp	18,776
Honorarium Expenses	24,000
Minor Research Project Expenses	21,023
Internet Charges	25,302
Miscellaneous Exp	2,920
NAAC Expenses	260,460
Office Exp	12,790
Postage & Courier Charges	3,692
Printing & Stationary	195,570
Professional Charges	21,326
Rates & Taxes	950
Repair Service & Maintanance	264,059
Security Charges	303,723
Seminar Exp	5,100
Sports Exp	92,483
Staff Welfare Exp	63,293
Student Training Exp	7,825
Sulthanchand Scholarship paid	8,868
Telephone Charges	51,173
Water Charges	78,600
	2,530,751
SCHEDULE 21	
<b>BANK &amp; INTEREST CHARGES</b>	
Bank and Interest Charges	9,433
	9,433



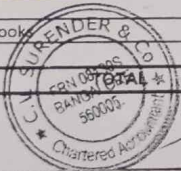
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 No. 12, Annaswamy Mudaliar Road,  
 BANGALORE - 560 042.



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	40%	16,751.80	37,291
		27,38,456.87	70,757.00	2,68,203.00	30,77,416.87		3,45,640.76	27,31,776



R.B. ANNAM'S P  
No. 12, Annas  
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SCHEDULE 18		
<b>OTHER INCOME</b>		
Scholarship Recd Minority Loan		5,000
Scholarship Recd Directorate of Minority		4,452
Exam Contingency Received		16,000
Miscellaneous Receipt		309
Sale of old Books		6,254
Student Marks card Verification		11,050
		<b>43,065</b>
<b>SCHEDULE 19</b>		
<b>GOVT CONTRIBUTION UTILISED (INCLUDES SALARY)</b>		
Exam Remuneration Paid	1,44,640	
Govt Salary Grants Paid	5,21,29,993	
NSS GRANTS UTILIZED	38,500	
	<b>5,23,13,133</b>	
<b>SCHEDULE 20</b>		
<b>MANAGEMENT SALARY PAID</b>		
Management Salary Paid	56,47,561	
Employee PF Fund Paid	1,79,669	
Employee ESI Fund Paid	99,566	
Remuneration Paid	4,00,400	
	<b>63,27,196</b>	
<b>SCHEDULE 21</b>		
<b>ADMINISTRATIVE EXPENSES</b>		
Repairs and Maintenance-FGC	1,54,698	
Seminar Exp	4,700	
Scrutiny Fee Disbursed	2,671	
Internet Exp	21,686	
Advertising Exp	9,200	
Affiliation Application Charges	8,87,100	
AMC	31,346	
Bescom Charges	2,14,452	
Books & Periodical	53,725	
Broadcasting Charging	2,500	
Conveyance Charges	27,795	
Festival & Program	6,38,169	
Gardening Exp	10,072	
Miscellaneous Exp	2,772	
Office Exp	15,500	
Governing Council Expenses	14,994	
OMR Sheets Purchase	1,110	
Photo Charges	1,015	
Postage & Courier Charges	3,366	
Printing & Stationary	1,53,090	
Security Charges	3,38,368	
Sports Exp	60,986	
Staff Welfare Exp	1,41,315	
Telephone Charges	15,340	
Website Designing Charges	16,218	
NSS Expenses	10,703	
University Fine	19,000	



Principal  
 B.A.M.M'S First Grade College  
 No 12, Annaswamy Mudhar Road  
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Examination Expenses	21,321	
	28,73,212	
SCHEDULE 22		
BANK & INTEREST CHARGES		
Bank and Interest Charges	10,804	
	10,804	



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**PRINCIPAL**  
R.B.A.N.M'S First Grade College  
No. 12, Annaswamy Mudhliar Road,  
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**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  
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Remuneration Paid	4,37,040	
	65,69,345	
<b>SCHEDULE 20</b>		
<b>ADMINISTRATIVE EXPENSES</b>		
AMC	64,546	
Bescom Charges	2,14,197	
Books & Periodical	65,746	
Conveyance Charges	22,675	
Exam Contingency	59,557	
Examination Exp	34,617	
Festival & Program	7,65,461	
Internet Charges	22,841	
Postage & Courier Charges	2,513	
Printing & Stationary	92,847	
Registration & Affiliation Charges	2,77,365	
Repair Service & Maintanance	7,30,730	
Security Charges	2,83,800	
Seminar Exp	36,941	
Sports Exp	1,18,799	
Staff Welfare Exp	24,793	
Telephone Charges	9,562	
Water Charges	59,800	
Website Charges	12,691	
	28,99,481	
<b>SCHEDULE 21</b>		
<b>BANK &amp; INTEREST CHARGES</b>		
Bank and Interest Charges	5,808	
	5,808	



PRINCIPAL  
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 No. 12, Annaswamy Mudaliar Road,  
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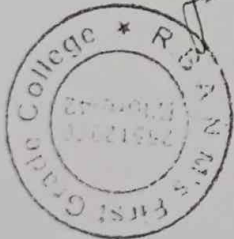


No	Particulars	Balance 1-4-2019	Before Sept. 2019	After Sept. 2019	Total (1+2)	Rate of depreciation	Depreciation Amount	31-3-2020 (3-5)
	<b>Furniture and Fixtures</b>							
1	Furniture and Fixtures	16,56,684		6,01,800	22,58,484	10%	1,95,758	20,62,726
	<b>Office Equipment</b>							
2	UPS & Batteries	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
		<b>6,97,338</b>	<b>2,91,490</b>	<b>74,423</b>	<b>10,63,251</b>		<b>1,53,906</b>	<b>9,09,345</b>
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
		<b>574</b>			<b>574</b>		<b>230</b>	<b>344</b>
	<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 Col.  
No. 12, Annaswamy Mudhaliar Road,  
BANGALORE - 560 042.  
Mob : 984533572

	20,000	
Annual Subscription	3,800	
Electricity Charges	2,65,573	
Books and Periodicals	56,978	
Conveyance Charges	22,428	
Examination Expenses	5,820	
Festivals and Programmes	4,76,762	
Garden Maintenance	14,810	
Incidental Charges	10,000	
Internet Charges	22,912	
Miscellaneous Expenses	6,216	
Postage and Courier Charges	2,185	
Printing and Stationery	1,19,734	
Repair Service & Maintenance	7,94,327	
Security Charges	3,35,769	
Sports Expenses	58,798	
Staff Welfare Expenses	27,550	
Telephone Charges	10,695	
Water Charges	12,480	
Website Charges	20,606	
<b>Total</b>	<b>22,93,993</b>	
<b>SCHEDULE 20</b>		
<b>Bank and Financial Charges</b>		
Bank charges	4,860	
<b>Total</b>	<b>4,860</b>	



PRINCIPAL  
 R.B.A.N.M'S First Grade College  
 No. 12, Annaswamy Mudaliar Road,  
 BANGALORE - 560 042.  
 Mob : 8048533572

**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>							
	Furniture and Fixtures	20,62,726	-	14,544	20,77,270	10%	2,07,000	18,70,270
	<b>Office Equipment</b>							
2	UPS and Batteries	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	Glotto 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>

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**SCHEDULE 20****Administrative Expenses**

Electricity Charges	2,55,260	
Books and Periodicals	44,399	
Conveyance expenses	11,405	
Festivals and Programmes	3,59,917	
Registration and Affiliation Charges	3,05,550	
Professional Charges	1,11,750	
Miscellaneous Expenses	1,008	
Postage and Courier Charges	1,932	
Printing and Stationery	41,843	
Repairs and Maintenance	31,22,809	
Security Charges	3,32,460	
Exam Contingency	5,400	
Staff Welfare Expenses	18,613	
Telephone and Internet Charges	38,944	
Water Charges	3,640	
Website Charges	52,844	
<b>Total</b>	<b>47,07,774</b>	
<b>SCHEDULE 21</b>		
<b>Bank and Financial Charges</b>		
Bank charges	4,793	
<b>Total</b>	<b>4,793</b>	

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