



# RSM & Associates

CHARTERED ACCOUNTANTS

Flat No. 302, #3-5-168, victoria Towers, Opp. Shanthi Theatre, Narayanaguda, Hyderabad 500029.  
Mobile No: 9871713974 / 9318477519 / 9848031074 / 9177000377 / 8331853074 Phone: 040-24758561  
E-mail: rsmindia1986@gmail.com / rsmassociates2004@yahoo.co.in / rsmnewdelhi@gmail.com

## AUDITOR'S REPORT

We have audited the attached balance sheet of "**FATHIMA COLLEGE OF EDUCATION**" as at 31<sup>st</sup> March 2022 and the Income and Expenditure account for the year ended on that date, annexed thereto. These financial statements are the responsibility of the "**DIOCESE OF GUNTUR SOCIETY**" management. Our responsibility is to express an opinion on these financial statements based on our audit.

1. We conducted our audit in accordance with the auditing standards generally accepted in India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial Statement is free of material misstatement. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
2. We Report that:
  - i. We have obtained all the information explanations, which to the best our knowledge and belief were necessary for the purposes of our audit;
  - ii. In our opinion, proper books of account have been kept by the "**FATHIMA COLLEGE OF EDUCATION**" so far as it appears from our examination of those books;
  - iii. The balance sheet, and the income & expenditure account dealt with by this report are in agreement with the books of account;
  - iv. In our opinion, the balance sheet, and Income & Expenditure account comply with the relevant accounting standards;
  - v. In our opinion and to the best of our information and according to the explanations given to us, the said accounts give true and fair view in conformity with the accounting principles generally accepted in India:
    - a. In the case of the balance sheet, of the state of affairs of the "**FATHIMA COLLEGE OF EDUCATION**" as at 31<sup>st</sup> March, 2022;and
    - b. In the case of the Income & Expenditure account, of the "**EXCESS OF EXPENDITURE OVER INCOME**", for the year ended on that date.

Place: Hyderabad  
Date: 25.06.2022



RSM & ASSOCIATES  
Chartered Accountants  
FR.No. 2813-S

(E.Madhusudhana Reddy)  
Partner M.No.202308

Head Office: B-104, 4th Floor, Sector-8, Dwarka, New Delhi - 110077. Mobile No: 9871713974/9318477519/9540079875  
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## PART III - RECIEPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

### FATHIMA COLLEGE OF EDUCATION

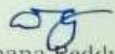
NADIKUDI: DACHEPALLI(MANDAL): GUNTUR(DIST): 523 414

S.No:	Particulars	Schedule No.	Figures as at the end of 31-03-2022	Figures as at the end of 31-03-2021
1		2	3	4
<b>I</b>	<b>Opening Balance</b>			
a	Cash in Hand		2,903.66	1,934.66
b	Cash at Bank	A	14,252.46	1,54,944.26
<b>II</b>	<b>Receipts:</b>			
a	Fee Collections	I	12,35,800.00	9,64,456.00
b	Bank Interest		28.00	330.00
c	Members Contribution		3,05,000.00	
d	Contribution From Secretary & Corespondent		1,72,330.00	
	<b>Total</b>		<b>17,30,314.12</b>	<b>11,21,664.92</b>
<b>III</b>	<b>Payments:</b>			
a	College Maintenance	II	17,06,935.97	11,04,508.80
b	Capital Expenditure	III		
<b>IV</b>	<b>Closing Balance</b>			
a	Cash in Hand		3,624.66	2,903.66
b	Bank Accounts	B	19,753.49	14,252.46
	<b>Total</b>		<b>17,30,314.12</b>	<b>11,21,664.92</b>

Prepared from the Books and Accounts of " FATHIMA COLLEGE OF EDUCATION"  
and in accordance therewith.



For RSM & ASSOCIATES  
Chartered Accountants  
FR.No.2813 S

  
(E. Madhusudhana Reddy)  
Partner, M.No.202308

Place: Hyderabad  
Date : 25.06.2022

Head Office: B-104, 4th Floor, Sector-8, Dwarka, New Delhi - 110077. Mobile No: 9871713974/9318477519/9540079875  
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## PART II – INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022

### FATHIMA COLLEGE OF EDUCATION

NADIKUDI: DACHEPALLI(MANDAL): GUNTUR(DIST): 523 414

S.No:	Particulars	Schedule No.	Figures as at the end of 31-03-2022	Figures as at the end of 31-03-2021
	1	2	3	4
<b>I</b>	<b>Incomes:</b>			
a	Fee Collections	I	12,35,800.00	9,64,456.00
b	Bank Interest		28.00	330.00
c	Members Contribution		3,05,000.00	
d	Contribution From Secretary & Corespondent		1,72,330.00	
<b>II</b>	<b>Total</b>		<b>17,13,158.00</b>	<b>9,64,786.00</b>
<b>III</b>	<b>Expenses:</b>			
a	College Maintenance	II	17,06,935.97	11,04,508.80
b	Depreciation		3,10,755.09	3,60,354.61
<b>IV</b>	<b>Total</b>		<b>20,17,691.06</b>	<b>14,64,863.41</b>
<b>V</b>	<b>Excess of Expenditure over Income (II-IV)</b>		<b>(3,04,533.06)</b>	<b>(5,00,077.41)</b>

Prepared from the Books and Accounts of " FATHIMA COLLEGE OF EDUCATION"  
and in accordance therewith.

Place: Hyderabad  
Date : 25.06.2022



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<b>FATHIMA COLLEGE OF EDUCATION</b>			
<b>NADIKUDI: DACHEPALI(MANDAL): GUNTUR(DIST): 523 414</b>			
<b>BALANCE SHEET AS ON 31st MARCH, 2022</b>			
<b>Particulars</b>	<b>Schedule No.</b>	<b>Figures as at the end of 31-03-2022</b>	<b>Figures as at the end of 31-03-2021</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
<b>(1) Capital Fund</b>			
(a) Capital Fund		26,41,687.13	31,41,764.54
less: Excess of Expenditure over Income		(3,04,533.06)	(5,00,077.41)
		<b>23,37,154.06</b>	<b>26,41,687.13</b>
<b>(2) Non-current liabilities</b>			
(a) Long-term borrowings			
Endowment Fund		6,08,074.00	6,08,074.00
Reserve Fund		4,00,000.00	4,00,000.00
(b) Other Long term liabilities			
<b>(3) Current liabilities</b>			
(a) Short-term borrowings			
(b) Trade payables			
(c) Other current liabilities			
<b>TOTAL</b>		<b>33,45,228.06</b>	<b>36,49,761.13</b>
<b>II. ASSETS</b>			
<b>(1) Non-current assets</b>			
(1) (a) Fixed assets			
Other tangible assets		25,21,849.92	28,32,605.01
(b) Non-current investments			
Corpus fund		8,00,000.00	8,00,000.00
<b>(2) Current assets</b>			
Cash in Hand		3,624.66	2,903.66
Cash at Bank	B	19,753.49	14,252.46
<b>TOTAL</b>		<b>33,45,228.07</b>	<b>36,49,761.13</b>

Prepared from the Books and Accounts of " FATHIMA COLLEGE OF EDUCATION"  
and in accordance therewith.



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**Schedule I  
Fee Collections**

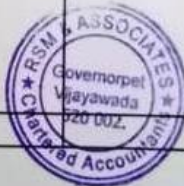
Sl No.	Particulars	2021-22	2020-21
1	B.Ed Fee Collection	12,35,800.00	2,37,950.00
2	D.Ed Fee Collection	-	1,72,506.00
3	D.Ed Scholarship Fee	-	5,12,500.00
4	DEECET Fee	-	41,500.00
5	B.Ed Scholarship Fee	-	-
	<b>TOTAL</b>	<b>12,35,800.00</b>	<b>9,64,456.00</b>

**Schedule II  
College Maintenance**

Sl No.	Particulars	2021-22	2020-21
1	Advertisement Expenses	5,352.00	-
2	Affiliation Fee	1,05,058.00	62,100.00
3	Bank Charges	955.80	2,974.78
4	Cleaning Exp	-	-
5	Computer Maintenance	-	-
6	Educational Expenses	-	61,230.00
7	Electricity Charges	1,31,258.00	1,29,386.00
8	EPF Paid	1,06,596.00	67,890.00
9	Exam Fee	1,57,140.00	1,54,070.00
10	Functions & Celebrations	-	6,500.00
11	Garden Maintenance	-	3,500.00
12	Internet Charges	-	16,500.00
13	Lab Maintenance	-	19,000.00
14	Library Books	-	19,105.00
15	Periodicals & Subscriptions	-	-
16	Postage & Couriers	-	1,705.00
17	Printing & Stationery	19,762.17	16,600.00
18	Rates & Taxes	77,206.00	67,137.00
19	Repairs & Maintenance	38,740.00	19,331.02
20	Salaries & Wages	9,86,000.00	4,08,000.00
21	Sports & Games	-	20,200.00
22	Telephone Charges	18,598.00	2,400.00
23	Transport Charges	-	8,800.00
24	Travelling Expenses	-	1,800.00
	University Sevice Charges	60,270.00	-
25	Vehicle Maintenance	-	16,280.00
	<b>TOTAL</b>	<b>17,06,935.97</b>	<b>11,04,508.80</b>

**Schedule III  
Capital Expenditure**

Sl No.	Particulars	2021-22	2020-21
1	A.C	-	-
2	Bio Metric Machine	-	-
3	C.C. Camera	-	-
4	Grass Cutting Machine	-	-
5	Computers	-	-
6	Projectors	-	-
	<b>TOTAL</b>	<b>-</b>	<b>-</b>



**FATHIMA COLLEGE OF EDUCATION**  
**NADIKUDI: DACHEPALLI(MANDAL): GUNTUR(DIST): 523 414**  
**DEPRECIATION STATEMENT AS ON 31st MARCH 2022**

Sl.No.	Name of the Assets	W.D.V. as on 01.04.2021	Additions	Total	(%)	Depreciation	W.D.V. as on 31.03.2022
1	Buildings	2274213.85		22,74,213.85	10%	2,27,421.38	20,46,792.46
2	Computer	13164.90		13,164.90	60%	7,898.94	5,265.96
3	Lab Equipments	19336.02		19,336.02	15%	2,900.40	16,435.61
4	Library Books	78586.30		78,586.30	10%	7,858.63	70,727.67
5	Fax Machine	793.26		793.26	15%	118.99	674.27
6	Furniture	48397.05		48,397.05	10%	4,839.70	43,557.34
7	Amplifier	2979.80		2,979.80	15%	446.97	2,532.83
8	Aqua Guard	977.17		977.17	15%	146.58	830.59
9	Xerox Machine	13724.23		13,724.23	15%	2,058.63	11,665.60
10	Fans	686.74		686.74	15%	103.01	583.73
11	Projector	12014.09		12,014.09	15%	1,802.11	10,211.98
12	Sports Articles	1823.57		1,823.57	15%	273.53	1,550.03
13	Grass Cutting Machine	18785.00		18,785.00	15%	2,817.75	15,967.25
14	Mobile Phone	87.84		87.84	15%	13.18	74.66
15	Water purifier	4685.61		4,685.61	15%	702.84	3,982.77
16	Motor	8084.95		8,084.95	15%	1,212.74	6,872.21
17	A.C	22108.50		22,108.50	15%	3,316.28	18,792.23
18	Bio Metric Machine	14124.88		14,124.88	15%	2,118.73	12,006.14
19	C.C. Camera	298031.25		2,98,031.25	15%	44,704.69	2,53,326.56
	<b>TOTAL</b>	<b>28,32,605.00</b>	-	<b>28,32,605.00</b>		<b>3,10,755.09</b>	<b>25,21,849.92</b>

