



**Independent Auditor's Report**

**THE MEMBERS,  
MASHAL  
FOR THE YEAR ENDED 31<sup>ST</sup>, MARCH 2022  
Report on the Financial Statements**

We have audited the accompanying financial statements of MASHAL at PATNA registered under Societies Registration Act 1860 which comprise the Balance Sheet as at 31<sup>st</sup> March , 2022 , and the statement of Income & Expenditure & Statement of Receipts and Payments for the year then ended, 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 statements that give a true and fair view of the financial position, financial performance of the society accordance with the Accounting Standards formulated by the Institute of Chartered Accountants of India as applicable to the Societies. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and 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 Company'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. 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, read with note on accounts given in Schedule R, give the information required by the Act in the manner so required and give a 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 Society as at 31<sup>st</sup> March, 2022 ;

(b) in the case of the statement of Income & Expenditure, of the SURPLUS for the year ended on that date ;

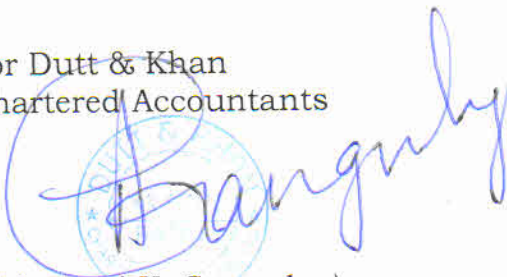
### **Report on Other Legal and Regulatory Requirements**

a. we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;

b. in our opinion proper books of account as required by law have been kept by the unit so far as appears from our examination of those books ;

c. the Balance Sheet, statement of income & expenditure of the unit of the society, dealt with by this Report are in agreement with the books of account ;

For Dutt & Khan  
Chartered Accountants



(C.A. Anuj K. Ganguly )  
Partner

Membership no. 401981  
FRN no. 000565C OF 1972

Date : 01.07.2022

Place : Patna

UDIN : 22401981AMAXCP1662

MASHAL  
PATNA

BALANCE SHEET AS AT 31ST MARCH , 2022

<u>SOURCE OF FUNDS</u>	<u>SCHEDULE</u>	<u>AMOUNT(Rs)</u>
CAPITAL FUND	"A"	81,85,264.42
DESIGNATED FUND	"B"	1,23,66,882.30
GENERAL RESERVE	"C"	4,74,11,418.47
	<b>Total Rs.</b>	<b><u>6,79,63,565.19</u></b>

ASSETS

**FIXED ASSETS**

Gross Block "D" 81,85,264.42

**INVESTMENTS**

"E" 4,68,87,281.41

**CURRENT ASSETS , LOAN & ADVANCES**

"F" 1,34,04,223.07

**LESS:- CURRENT LIABILITIES & PROVISIONS**

"G" 5,13,203.71 1,28,91,019.36

**Total Rs.** **6,79,63,565.19**

**SIGNIFICANT ACCOUNTING POLICIES  
AND NOTES TO ACCOUNTS**

"R"

Annexure to our report of even date

FOR DUTT & KHAN  
CHARTERED ACCOUNTANT  
FIRM REGISTRATION NO : 000565C

ANUJ KUMAR GANGULY  
PARTNER

M.NO : 401981

DATE : 01.07.2022

PLACE : PATNA

UDIN : 22401981AMAXCP1662

*Anuj Kumar Ganguly*  
President  
MASHAL

*Chennammal*  
Secretary  
Mashal

*Pradeep S.M*  
Treasurer  
Mashal

MASHAL  
PATNA

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH , 2022

<u>INCOME</u>	<u>SCHEDULE</u>	<u>AMOUNT(Rs)</u>
DISPENSARY INCOME	"H"	1,11,20,200.00
SALE OF MEDICINE	"I"	3,40,32,274.04
COMMUNITY CENTRE ACTIVITIES	"J"	12,51,439.00
INTEREST INCOME	"K"	20,22,383.00
OTHER INCOME	"L"	9,33,136.50
	<b>Total</b>	<b>4,93,59,432.54</b>
 <u>EXPENDITURE</u>		
DISPENSARY SUPPLIES	"M"	10,16,524.00
COST OF MEDICINES	"N"	2,68,43,459.01
PROGRAMME EXPENSES	"O"	4,76,664.00
ADMINISTRATIVE EXPENSES	"P"	43,23,480.85
ESTABLISHMENT EXPENSES	"Q"	94,97,908.00
DEPRECIATION	"D"	12,59,427.50
	<b>Total</b>	<b>4,34,17,463.36</b>
<b>EXCESS OF INCOME OVER EXPENDITURE</b>		<b>59,41,969.18</b>

SIGNIFICANT ACCOUNTING POLICIES  
AND NOTES TO ACCOUNTS

"R"

Annexure to our report of even date

FOR DUTT & KHAN  
CHARTERED ACCOUNTANT  
FIRM REGISTRATION NO : 000565C

CA ANUJ KUMAR GANGULY  
PARTNER  
M.NO : 401981

DATE : 01.07.2022  
PLACE : PATNA

UDIN : 22401981AMAXCP1662

*Anuj Kumar Ganguly*  
President  
MASHAL

*Chennamma*  
Secretary  
Mashal

*Pratiba S.M*  
Treasurer  
Mashal



**SCHEDULE 'A' TO 'O' FORMING PART OF ACCOUNTS AS AT MARCH 31, 2022**

**SCHEDULE A OF CAPITAL FUND**

**CAPITAL FUND -HO**

	Amount.	
As per last Balance sheet	68,92,259.74	
Less: Transfer from Income & Expenditure (Depreciation )	12,30,171.50	
Less : Transfer to General Reserve	61,931.00	
Less :- Sale of Fixed Assets	1,03,263.82	
Add :- Addition of Fixed Assets	26,88,371.00	
		<b>81,85,264.42</b>

**SCHEDULE B OF DESIGNATED FUNDS**

**ASHA KIRAN HOME FOR GIRLS (NFC)**

As Per Last Balance Sheet	6,23,112.76		
Add : Grants and Contributions	33,01,102.00		
Add: Local Contributions	1,68,543.00		
(Less : Utilised during the year)			
*Bank Charges	610.65		
<b>*General Administration Expenses</b>			
*Rent	4,20,000.00		
*Water & Electricity Charges	1,20,000.00		
<b>*Maintenance of Children</b>			
*Administrative Expenses	41,775.00		
*Vocational Training Programme	30,000.00		
*Clothings	1,56,455.00		
*Contengencies	1,66,695.00		
*Food	8,47,769.00		
*Medicine	2,81,078.00		
*Miscellenous	59,152.60		
*Newspaper	1,740.00		
*Repair & Maintainance	1,609.00		
*Notion	79,214.00		
*Stationary	21,062.00		
*Transportation	1,91,424.28		
*Travel Expenses to Staff	2,645.00		
<b>*Salary &amp; Wages</b>			
*Cook	88,750.00		
*Counsellor	2,07,083.25		
*Helper	70,800.00		
*House Keeper	65,000.00		
*Paramedical Staff	1,01,100.00		
*Probation Officer	1,02,083.25		
*Store Keeper cum Accountant	1,53,999.50		
*Superintendent	2,95,833.00		
*House Mother	2,66,333.00	37,72,211.53	3,20,546.23

**MASHAL FC (NFC)**

As Per Last Balance Sheet	4,000.00	
Add : Grants and Contributions	-	
Less : Utilised during the year	-	
Program Activities Expenses	4,000.00	

**SOCIO ECONOMIC DEVELOPMENT FUND (NFC)**

As Per Last Balance Sheet	1,07,000.00	
Add : Grants and Contributions	-	
Less : Utilised during the year	-	
Program Activities Expenses	81,530.00	25,470.00



**WELFARE / EMPOWERMENT OF WOMEN GENERAL (NFC)**

As Per Last Balance Sheet	18,08,125.00	
Add : Grants and Contributions		
Less : Utilised during the year		
Program Activities Expenses		18,08,125.00

**NABARD PROJECT (FOR SALARY PAYMENT) NFC**

As Per Last Balance Sheet	2,07,200.00	
Add : Grants and Contributions	3,56,800.00	
Add : Interest	1,888.00	
Less : Utilised during the year		
Program Activities Expenses	3,76,703.85	1,89,184.15

**TRIBAL DEVELOPMENT FUND ( NABARD) (NFC)**

As Per Last Balance Sheet	28,67,100.00	
Add : Grants and Contributions	25,95,900.00	
Less : Utilised during the year		
*Horticulture Plantation & Maintenance	15,86,907.00	
*Soil conservation	32,370.00	
*Water resources development	4,13,229.00	
*Programme for landless (Livelihood activities)	4,90,606.00	
*Health	62,059.00	
*Women empowerment	24,927.00	
*Training and capacity building	91,673.00	
*Bank Charges	355.18	
	<u>27,02,126.18</u>	27,60,873.82

**NABARD FUND SEIKHPURA (NFC)**

As Per Last Balance Sheet	-	
Add : Grants and Contributions	13,200.00	
Less : Utilised during the year		
Program Activities Expenses		13,200.00

**Welfare/ Empowerment of Women (NFC)**

As per last year Balance Sheet	82,900.00	
Add : Inter Unit Grant	-	
Less : Utilised during the year		
Program Activities Expenses		82,900.00

**NABARD (NFC)**

As per last year Balance Sheet	1,12,500.00	
Add : Opening Balance Adjustment	-	
Add : Received during the year	-	
Less : Utilised during the year	1,12,500.00	

**EMPOWERMENT OF WOMEN FUND: (FC)**

As Per last Balance Sheet	12,78,092.00	
Add : Received During the Year	-	
Less: Utilised During the Year	6,000.00	12,72,092.00

**ASHA KIRAN - (MAINTAINANCE AND CARE OF GIRLS) (FC)**

As Per Last Balance Sheet	13,17,350.86	
Add : Grants and Contributions	-	
Less : Utilised during the year		
Program Activities Expenses	1,42,916.00	11,74,434.86

**ASHA KIRAN - (BUILDING FUND) (FC)**

As Per Last Balance Sheet	17,76,835.74	
Add : Grants and Contributions	-	
Less : Utilised during the year		



Program Activities Expenses		<u>15,87,883.00</u>	1,88,952.74
<b>ASSETS BUILDING FUND (FC)</b>			
As Per Last Balance Sheet		2,419.00	
Add : Grants and Contributions		-	
Less : Utilised during the year		-	
Program Activities Expenses		<u>2,419.00</u>	
<b>RURAL DEVELOPMENT FUND (FC)</b> <b>(Integrated Community Empowerment Program )</b>			
As per Last Balance Sheet		88,434.00	
Add : Received during the year		20,70,953.00	
Less : Utilised during the year		<u>5,82,184.00</u>	15,77,203.00
<b>PROMOTION OF AGRO RELATED LIVELIHOOD GERMAN DOCTORS (FC)</b>			
As per Last Balance Sheet			
Add : Received during the year		12,05,000.00	
Add : Local Contribution		1,70,000.00	
(Less : Utilised during the year)			
*Training for Formation and strengthening of WPG	67,386.00		
*Establishment of Demo Plot	1,50,000.00		
*Establishment of Vermin Compost	70,000.00		
*Training of WPGs on improved crop variety and nutrition	80,000.00		
* Distribution of Paddy Seeds to Farmers	14,000.00		
* Distribution of Wheat Seeds to Farmers	16,410.00		
*WPGs Visit to Farm / Kisan Melas of KVK	80,000.00		
*Training on nutrition source	20,000.00		
*Training of WPG/farmer on post-harvest management	40,500.00		
*Interface Meeting	60,000.00		
*Printing of Banners & IEC Materials for training	5,000.00		
*Monthly Monitoring Meetings	6,000.00		
*Exposure of staff	10,000.00		
*Salary and Travelling Allowances to Animators	1,71,000.00		
*Salary and Travelling Allowances to Supervisor	1,17,000.00		
*Part Time Salary to Programme Manager	1,76,000.00		
*Salary to Accountants	16,000.00		
*Monitoring Visit of Mashal Director	15,000.00	<u>11,14,296.00</u>	2,60,704.00
<b>PROMOTION OF BASIC EDUCATION OF GIRL CHILDREN- ITALIAN BISHOP (FC)</b>			
As per Last Balance Sheet			
Add : Grants/Contribution received during the year		40,55,099.00	
Add:- Local Contribution		2,12,000.00	
Add :- Own Contribution		8,35,000.00	
(Less : Utilised during the year)			
*Girls Day Celebration	7,35,000.00		
*Interface Meeting	97,000.00		
*Life Skill Training Programme	7,73,700.00		
*Summer Camp for Intensive Coaching	11,12,500.00		
*Training for CBO Women	10,80,000.00		
*BBOSE Linkage for girls	1,74,750.00		
*Monitoring Cost	6,59,845.00		
*Other Cost	2,01,953.00	<u>48,34,748.00</u>	2,67,351.00
<b>SND SKILL DEVELOPMENT FUND (FC)</b> <b>(DONOR :- SISTER OF NOTREDAME (ROME)</b>			
As per Last Balance Sheet			
Add : Received during the year		16,97,377.00	
Add : Intrest allocated from Income & Expenditure A/c		-	
(Less : Utilised during the year)		<u>16,97,377.00</u>	



**SND CONG. FUND INTEGRATED TRIBAL DEVELOPMENT PROJECT (FC)**

As per Last Balance Sheet	18,68,049.00	
Add : Received during the year		
Add : Intrest allocated from Income & Expenditure A/c		
(Less : Utilised during the year)	<u>12,54,085.00</u>	6,13,964.00

**KINDERMISSISON JAMALPUR - PROMOTE BASIC LEARNIING AMONG CHILDREN (FC)**

As per Last Balance Sheet	18,11,881.50	
Add : Received during the year		
Add : Intrest allocated from Income & Expenditure A/c		
(Less : Utilised during the year)	<u>-</u>	18,11,881.50

**TOTAL** **1,23,66,882.30**

**SCHEDULE C OF GENERAL RESERVE****GENERAL RESERVE**

As per last Balance Sheet	4,14,62,540.97	
Add: Transfer from Capital fund(Depreciation)	11,62,203.25	
Add :- Corpus Fund Transferred to General Reserve	68,700.00	
Less:Addition of Assets	14,91,286.00	
Less :- Written off	31,166.00	
Add :- Other Payables	96,394.00	
Add: Assets Sold	3,38,798.82	
Add: Excess of Income over Expenditure	58,05,233.43	
		<b>4,74,11,418.47</b>

**GENERAL RESERVE (FC)**

As per last Balance Sheet	10,91,670.00	
Less :- Utilised for Salary	10,91,670.00	
		<u><u>4,74,11,418.47</u></u>





SCHEDULE A TO R FORMING PART OF ACCOUNTS AS AT MARCH 31, 2022

SCHEDULE E OF INVESTMENTS

AMOUNT (Rs.)

Fixed Deposit with Bank		3,66,33,809.00
Mutual Fund Investments		1,02,53,472.41
<b>Total Rs.</b>		<b>4,68,87,281.41</b>

SCHEDULE F OF CURRENT ASSETS, LOAN & ADVANCES

CASH & BANK BALANCES

Cash in Hand	2,93,465.00	
Cash in Hand (Asha Kiran)	12,411.00	
Cash in Hand (NABARD PROJECT)	33,280.00	
		3,39,156.00

Cash at Bank

Central Bank of India 301232219	1,56,174.40	
CANARA BANK 247410102570	2,17,012.00	
UNION BANK OF INDIA-712302010001374	42,153.00	
Bank Of India -456510210000022	1,48,203.10	
BGB32220110014757	31,958.30	
State Bank of India 40106180519	12,364.08	
State Bank of India 40218646507	3,38,457.64	
Canara Bank A/c 2315101005509	3,90,973.60	
Central Bank of India 2134784283	3,82,571.68	
Canara Bank 2474101020456	2,49,619.00	
Canara Bank 1433101030984	6,00,024.67	
Dakshin Bihar Gramin Bank32220110069024	3,76,775.46	
CBI 1523272655	5,63,654.78	
Central Bank S.B.A/c -2134784646	4,82,099.85	
Central Bank of India - 3669644285(Asha Kiran)	3,08,135.23	
Dakshin Bihar Gramin Bank 32190131382826	1,30,693.82	
Central Bank of India 3898217759 (NABARD TDF)	1,89,184.15	
Uco Bank 24370110067048	25,96,900.00	
State Bank of India CA 38744652948	4,10,230.35	76,27,185.11

Stock of Medicine & Supplies (As per Inventory taken , valued and certified by the management)	32,25,355.29	
Security Deposit(Electricity)	1,500.00	
Security Deposit (Solar Panel)	10,000.00	
Earnest Money Deposit	5,000.00	
Navjeevan Development Centre (RNTCP Project)	5,57,455.00	
Sasaram Tally	17,900.00	
TDS Receivables	11,24,765.67	
Imprest Asha Kiran	2,000.00	

Advance to Suppliers

karnataka Antibiotics and Pharmaceuticals Limited	4,36,702.00	
KVD Agencies	498.00	
Vijeta Medicine	56,706.00	54,37,881.96

**Total Rs.** 1,34,04,223.07



**SCHEDULE G OF CURRENT LIABILITIES & PROVISIONS**

EPF Payable	1,087.73	
GST Payable	4,76,884.98	
Staff Security Fund	27,750.00	
<b>Sundry Creditors</b>		
D.K. Pharmaceuticals	7,481.00	5,13,203.71
<b>Total Rs.</b>		<b>5,13,203.71</b>

**SCHEDULE H OF DISPENSARY INCOME**

Registration Fee		46,54,942.00
Medical Treatment		6,60,926.00
UCG(Ultrasound)		18,32,108.00
Neb Income		14,419.00
Alternative Treatment		2,11,552.00
BMD Income		8,400.00
PT Income		59,850.00
SPM Income		22,800.00
Dental Income		3,600.00
X- Ray Income		2,66,205.00
Lab & vaccination Income		33,85,398.00
		<b>1,11,20,200.00</b>

**SCHEDULE I OF SALES**

Sale of Medicine @ 0%	1,86,946.82	
Sale of Medicine @ 5%	20,01,846.76	
Sale of Medicine @ 12%	2,98,53,736.71	
Sale of Medicine @ 18%	19,89,743.75	<b>3,40,32,274.04</b>

**SCHEDULE J OF COMMUNITY CENTRE ACTIVITIES**

Donation & Contributions		5,15,241.00
Training Programme Receipts		66,600.00
Income from Service Project Work		91,633.00
Room & Boards		74,165.00
Contribution From SHGs Women		38,000.00
Income From Computer Courses		62,300.00
Income from Hall & Assoceries		43,500.00
Income From Vehicle		3,60,000.00
<b>Total</b>		<b>12,51,439.00</b>

**SCHEDULE K OF INTEREST INCOME**

Saving Bank Account	2,14,211.00	
Fixed Deposit	18,08,172.00	20,22,383.00
<b>Total Rs.</b>		<b>20,22,383.00</b>

**SCHEDULE L OF OTHER INCOMES**

Donation & Contribution	4,16,082.00	
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Donation Box	39,993.00	
Seminar Courses	15,000.00	
Miscellaneous Income	1,93,747.00	
Profit on Sale of Vehicle	2,68,314.50	
<b>Total Rs.</b>		<b>9,33,136.50</b>

#### SCHEDULE M OF DISPENSARY SUPPLIES

Store , Surgical Supplies	10,16,524.00	<b>10,16,524.00</b>
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#### SCHEDULE N OF COST OF MEDICINES

Opening Stock	28,69,828.38	
Add : Purchase of Medicines	2,71,98,985.92	
less :- Closing Stock	32,25,355.29	<b>2,68,43,459.01</b>

#### SCHEDULE O OF PROGRAMME EXPENSES

Activity Expenses		1,31,322.00
Food Expenses		1,34,060.00
Village Activity		1,44,656.00
Vechile Running & Maintainance		66,626.00
<b>Total</b>		<b>4,76,664.00</b>

#### SCHEDULE P OF ADMINSTRATIVE EXPENSES

Audit Fee	3,86,811.00
Bank Charges	24,365.09
Communication	2,93,485.00
Concession to Patients	5,70,897.67
Computer Education Expenses	23,650.00
Computer Expenses	49,981.00
Computer Exam Fees	13,200.00
Capacity Training Programme	21,907.00
Covid Relief Expenses	82,915.00
Development Programme	7,682.00
Electricity Exp.	3,57,738.00
Food Expenses	8,438.00
Generator Running & Maintainance	52,853.00
Gifts & Charity	1,42,520.00
Hospitality Expenses	2,500.00
Honorarium to Sisters	1,20,000.00
Misc. Expenses	14,781.00
News Paper & Periodicals	9,417.00
Printing & Stationary	2,25,516.00
Office Expenses	16,858.00
Patent & Licenses	659.00
Penalty on TDS	203.00
Postage	184.00
Professional Tax	2,500.00
Repair/ Maintenance	16,05,181.00
Rounding off	-3.91
Rent and Taxes	1,642.00
Staff Welfare	57,205.00
Seminar Expenses	3,500.00
Stationery & Printing	12,226.00



Vehicle Running & Maintainance Charges	1,27,939.00
Transportation Charges	12,111.00
Travelling Expenses	74,620.00
	43,23,480.85

**SCHEDULE Q OF ESTABLISHMENT EXPENSES**

Honorarium to Sisters	31,50,000.00
Honorarium to Staffs	6,19,925.00
Epf Payments	5,48,864.00
Grauity Contribution	56,151.00
Honorarium to Trainee	1,45,298.00
Stipend to Apprentice	31,650.00
Performance Incentives	9,500.00
Staff welfare	36,971.00
Salary & Wages	48,99,549.00
	94,97,908.00





MASHAL  
PATNA

UNIT : HEAD OFFICE

SCHEDULE 'D' OF FIXED ASSETS

NAME OF ASSETS	DEP. RATE	COST		AS ON 01.04.2021	AS ON 31.03.2022	DEPRECIATION FOR THE YEAR		NET BLOCK	
		AS ON 01.04.2021	ADDITIONS Less Than 180 Days			AS ON 01.04.2021	AS ON 31.03.2022	AS ON 31.03.2021	AS ON 31.03.2022
* FURNITURE & FIXTURES									
- Furniture	10%	5,10,217.64	-	5,10,217.64		34,443.00	2,00,233.00	3,09,984.64	3,44,427.64
* PLANT & MACHINERY									
- Electrical Equipments	15%	3,15,928.12	-	3,15,928.12		22,796.00	1,86,753.00	1,29,175.12	1,51,971.12
- Library books	40%	12,712.00	-	12,712.00		575.00	11,849.00	863.00	1,438.00
- Audio Visual Equipments	15%	1,49,916.00	-	1,49,916.00		7,793.00	1,05,754.00	44,162.00	51,955.00
- Health Centre Lab Equipments	15%	14,80,487.00	-	14,80,487.00		89,849.00	9,71,346.00	5,09,141.00	5,98,990.00
- Kitchen Equipments	15%	81,030.00	-	81,030.00		5,942.00	47,362.00	33,668.00	39,610.00
- Vehicle	15%	7,19,593.00	(7,19,593.00)	-		13,325.50	6,14,452.50	-	1,18,466.00
- Bicycle	15%	15,800.00	-	15,800.00		645.00	12,144.00	3,656.00	4,301.00
- Scooty	15%	1,31,331.00	-	1,31,331.00		5,512.00	1,00,096.00	31,235.00	36,747.00
- Jeep	15%	6,76,413.00	-	6,76,413.00		27,268.00	5,21,893.00	1,54,320.00	1,81,788.00
- Bolero	15%		24,18,050.00	24,18,050.00		1,81,354.00	1,81,354.00	22,36,696.00	-
- Vehicle mck	15%	7,083.79	-	7,083.79		903.00	1,966.00	5,117.79	6,020.79
- Generator	15%	28,800.00	-	28,800.00		2,454.00	14,894.00	13,906.00	16,360.00
- Mobile	15%	10,500.00	-	10,500.00		1,339.00	2,914.00	7,586.00	8,925.00
- Computers & Software	40%	7,31,438.28	-	7,31,438.28		19,897.00	7,01,594.00	29,844.28	49,741.28
- CCTV	15%	79,970.00	-	79,970.00		7,405.00	38,010.00	41,960.00	49,365.00
- Mang ERP 9+Silver	40%	85,852.00	-	85,852.00		16,484.00	61,127.00	24,725.00	41,209.00
- Air Cooler	15%	8,000.00	-	8,000.00		2,220.00	3,087.00	4,913.00	5,780.00
<b>TOTAL Rs.</b>		<b>50,45,071.83</b>	<b>-</b>	<b>67,43,528.83</b>	<b>16,98,457.00</b>	<b>4,38,851.50</b>	<b>37,76,828.50</b>	<b>35,81,154.83</b>	<b>17,07,094.83</b>



FIXED ASSETS OF SOCIAL CENTRES.

NAME OF ASSETS	DEP. RATES	COST				DEPRECIATION			NET BLOCK	
		AS ON 01.04.2021		AS ON 31.03.2022		AS ON 01.04.2021	AS ON 31.03.2022	AS ON 31.03.2022	AS ON 31.03.2021	
		More Than 180 Days	Less Than 180 Days	More Than 180 Days	Less Than 180 Days	FOR THE YEAR				
<b>Computers</b>										
Computers	40%	8,576.57	-	8,576.57	-	7,465.00	445.00	7,910.00	666.57	1,111.57
<b>Office Equipment</b>										
CCTV	15%	90,456.00	-	90,456.00	-	39,071.00	7,708.00	46,779.00	43,677.00	51,385.00
Mobile	15%	16,150.00	-	16,150.00	-	5,357.00	1,619.00	6,976.00	9,174.00	10,793.00
Fridge	15%	64,124.59	-	64,124.59	-	30,651.00	5,021.00	35,672.00	28,452.59	33,473.59
Inventor & Battery	15%	78,800.03	-	78,800.03	-	36,292.00	6,376.00	42,668.00	36,132.03	42,508.03
Pedestral Fan	15%	8,660.09	-	8,660.09	-	3,598.00	759.00	4,357.00	4,303.09	5,062.09
Water Filter	15%	9,029.40	-	9,029.40	-	4,316.00	707.00	5,023.00	4,006.40	4,713.40
<b>Vehicle</b>										
Motor Cycle	15%	1,04,990.99	-	1,04,990.99	-	50,185.00	8,221.00	58,406.00	46,584.99	54,805.99
<b>Plant &amp; Machinery</b>										
Boxes	5%	32,400.00	-	32,400.00	-	3,159.00	1,462.00	4,621.00	27,779.00	29,241.00
Plant & Machinery	15%	1,09,269.43	-	1,09,269.43	-	49,914.00	8,903.00	58,817.00	50,452.43	59,355.43
TV & Home Theatre	15%	86,000.00	-	86,000.00	-	18,383.00	10,143.00	28,526.00	57,474.00	67,617.00
Weighting Machine	15%	3,844.48	-	3,844.48	-	1,838.00	301.00	2,139.00	1,705.48	2,006.48
<b>FURNITURE &amp; FIXTURES</b>										
Fan & Fittings	10%	2,717.00	-	2,717.00	-	935.00	178.00	1,113.00	1,604.00	1,782.00
Furniture & Fittings	10%	6,17,345.94	-	6,17,345.94	-	2,11,868.00	40,548.00	2,52,416.00	3,64,929.94	4,05,477.94
<b>TOTAL Rs.</b>		<b>12,32,364.52</b>	<b>-</b>	<b>12,32,364.52</b>	<b>-</b>	<b>4,63,032.00</b>	<b>92,391.00</b>	<b>5,55,423.00</b>	<b>6,76,941.52</b>	<b>7,69,332.52</b>





FIXED ASSETS OF HEALTH CENTRES

NAME OF ASSETS	DEP. RATES	COST				DEPRECIATION FOR THE YEAR			NET BLOCK	
		AS ON 01.04.2021		AS ON 31.03.2022		AS ON 01.04.2021	AS ON 31.03.2022	AS ON 31.03.2022	AS ON 31.03.2022	
		AS ON 01.04.2021	ADDITIONS More Than 180 Days	Less Than 180 Days	AS ON 31.03.2022	AS ON 01.04.2021	AS ON 31.03.2022	AS ON 31.03.2022	AS ON 31.03.2022	
<b>* LAND &amp; BUILDINGS</b>										
Building	10%	22,26,727.50	-	-	22,26,727.50	16,86,696.00	54,003.00	17,40,699.00	5,40,031.50	4,86,028.50
<b>Total (A)</b>		<b>22,26,727.50</b>			<b>22,26,727.50</b>	<b>16,86,696.00</b>	<b>54,003.00</b>	<b>17,40,699.00</b>	<b>5,40,031.50</b>	<b>4,86,028.50</b>
<b>* FURNITURE &amp; FIXTURES</b>										
Furniture	10%	7,41,837.92	-	27,000.00	7,68,837.92	5,56,089.41	19,925.00	5,76,014.41	1,85,748.51	1,92,823.51
Fan & Fittings	10%	1,10,054.00	-	-	1,10,054.00	44,930.45	6,512.00	51,442.45	65,123.55	58,611.55
Furniture (SHG)	10%	34,623.00	-	-	34,623.00	25,322.00	930.00	26,252.00	9,301.00	8,371.00
<b>Total (B)</b>		<b>8,86,514.92</b>		<b>27,000.00</b>	<b>9,13,514.92</b>	<b>6,26,341.86</b>	<b>27,367.00</b>	<b>6,53,708.86</b>	<b>2,60,173.06</b>	<b>2,59,806.06</b>
<b>* PLANT &amp; MACHINERY</b>										
Equipment's	15%	13,09,536.34	-	-	13,09,536.34	9,15,496.92	59,106.00	9,74,602.92	3,94,039.42	3,34,933.42
General	15%	18,45,598.00	-	-	18,45,598.00	13,11,735.19	80,079.00	13,91,814.19	5,33,862.81	4,53,783.81
Electrical	15%	19,58,641.00	-	-	19,58,641.00	10,77,052.00	1,32,738.00	12,09,290.00	8,81,589.00	7,49,351.00
Lab Equipment	40%	5,93,198.00	42,400.00	-	6,35,598.00	5,22,746.00	45,141.00	5,67,887.00	70,452.00	67,711.00
Computer	15%	36,000.00	-	-	36,000.00	5,400.00	4,590.00	9,990.00	30,600.00	26,010.00
Air Conditioner	40%	1,32,450.00	-	-	1,32,450.00	1,14,110.00	7,336.00	1,21,446.00	18,340.00	11,004.00
Computer (SHG)	15%	9,890.00	-	-	9,890.00	4,48,090.00	270.00	8,360.00	1,800.00	1,530.00
Equipment's (SHG)	15%	5,38,145.00	-	-5,38,145.00	-	8,090.00	13,508.00	-	-	-
Vechile	15%	12,09,306.60	-	-	12,09,306.60	3,84,833.80	1,45,282.00	5,30,115.80	8,24,472.80	6,79,190.80
Generator	15%	2,50,000.00	-	-	2,50,000.00	2,19,774.00	4,534.00	2,24,308.00	30,226.00	25,692.00
Cycle	15%	2,600.00	-	-	2,600.00	2,285.89	47.00	2,332.89	314.11	267.11
Library	40%	39,376.55	-	-	39,376.55	38,604.64	309.00	38,913.64	771.91	462.91
Microscope	15%	46,032.00	-	-	46,032.00	39,759.83	941.00	40,700.83	6,272.17	5,331.17
Inverter	15%	47,300.00	-	-	47,300.00	37,488.00	1,472.00	38,960.00	9,812.00	8,340.00
Fire Extinguisher	15%	-	38,986.00	37,132.00	76,118.00	-	8,633.00	8,633.00	-	67,485.00
Medicated Thermal Bed	15%	1,59,000.00	-	-	1,59,000.00	99,034.00	8,935.00	1,08,029.00	59,966.00	50,971.00
Medical Equipment	15%	23,000.00	-	-	23,000.00	9,935.00	1,960.00	11,895.00	13,065.00	11,105.00
Medonic Hematology Analyzer	15%	22,420.00	-	-	22,420.00	1,682.00	3,111.00	4,793.00	20,738.00	17,627.00
Mobile	15%	8,500.00	-	-	8,500.00	5,011.00	523.00	5,534.00	3,489.00	2,966.00
Money Detector Machine	15%	2,500.00	-	-	2,500.00	2,196.96	45.00	2,241.96	303.04	258.04
Pumps	15%	33,450.00	-	-	33,450.00	31,900.42	232.00	32,132.42	1,549.58	1,317.58
Quant Analyser	15%	1,66,499.00	-	-	1,66,499.00	12,487.00	23,102.00	35,589.00	1,30,910.00	1,30,910.00
Refrigerator	15%	11,490.00	-	26,500.00	37,990.00	9,710.85	267.00	9,977.85	1,779.15	28,012.15
R O Machine	15%	18,500.00	-	-	18,500.00	5,134.00	2,005.00	7,139.00	13,366.00	11,361.00
Water Tank	15%	19,150.00	-	-	19,150.00	10,653.00	1,275.00	11,928.00	8,497.00	7,222.00
Stabiliser	15%	40,140.00	-	-	40,140.00	23,288.61	2,528.00	25,816.61	16,851.39	14,323.39
Smoke Detector	15%	-	75,000.00	-	75,000.00	-	11,250.00	11,250.00	63,750.00	63,750.00
Solar Panel	40%	3,29,699.00	-	68,000.00	3,97,699.00	2,86,970.00	30,692.00	3,17,662.00	80,037.00	80,037.00
SQA Machine	15%	4,06,087.00	-	-	4,06,087.00	3,03,731.00	15,353.00	3,19,084.00	1,02,356.00	87,003.00
Tube Well	15%	1,84,604.00	-	-	1,84,604.00	13,845.00	25,614.00	39,459.00	1,45,145.00	1,45,145.00
Camera	15%	9,990.00	-	-	9,990.00	8,675.87	197.00	8,872.87	1,314.13	1,117.13
CCTV	15%	1,25,190.00	-	10,850.00	1,36,040.00	22,744.00	16,181.00	38,925.00	1,02,446.00	97,115.00
<b>Total ( C )</b>		<b>95,78,292.49</b>	<b>1,56,386.00</b>	<b>-3,95,663.00</b>	<b>93,39,015.49</b>	<b>59,72,464.98</b>	<b>6,46,815.00</b>	<b>61,57,682.98</b>	<b>32,92,059.51</b>	<b>31,81,832.51</b>
<b>Total (A+B+C)</b>		<b>1,26,91,534.91</b>	<b>1,56,386.00</b>	<b>-3,68,663.00</b>	<b>1,24,79,257.91</b>	<b>82,85,502.84</b>	<b>7,28,186.00</b>	<b>85,52,090.84</b>	<b>40,92,264.07</b>	<b>39,27,467.07</b>



MASHAL  
PATILPUTRA

Schedule "E" of FIXED DEPOSIT WITH BANK Forming Part of Balance sheet as at 31st March, 2022  
General Fund

S.No.	Name of Bank	Account No.	Date of Deposit	Amount Deposited	Maturity Amount	Rate of Interest	Date of Maturity	OPENING 01.04.2021	Interest Earned	TDS on Interest	As on 31-03-2022
1	Central Bank	333077561	25.09.2020	1,17,595.00	1,23,401.00	4.90%	25.09.2021	1,20,379.00	2,785.00	278.00	278.00
			25.09.2021	1,22,886.00	1,29,019.00	4.90%	25.09.2022	-	3,101.00	310.00	1,25,677.00
2	Central Bank	3330773520	25.09.2020	3,13,431.00	3,29,074.00	4.90%	25.09.2021	3,20,854.00	7,610.00	761.00	761.00
			25.09.2021	3,27,703.00	3,44,058.00	4.90%	25.09.2022	-	8,271.00	827.00	3,35,147.00
3	Central Bank	3447016603	27.03.2021	7,34,193.00	7,70,835.00	4.90%	27.03.2022	7,34,645.00	36,151.00	3,615.00	3,615.00
			27.03.2022	7,67,181.00	7,70,835.00	5.00%	27.03.2023	-	630.00	63.00	7,67,748.00
4	Central Bank	3529482903	30.03.2021	13,57,782.00	14,25,546.00	4.90%	30.03.2022	13,58,117.00	67,400.00	6,740.00	6,740.00
			30.03.2022	14,18,777.00	14,25,546.00	5.00%	30.03.2022	-	389.00	38.00	14,19,128.00
5	Central Bank	3631628040	04.09.2020	11,94,492.00	12,54,776.00	4.95%	04.09.2021	12,26,772.00	25,844.00	2,584.00	2,584.00
			04.09.2021	12,49,532.00	13,11,893.00	4.90%	04.09.2022	-	35,059.00	3,506.00	12,81,085.00
6	Central Bank	3641974858	02.11.2020	8,35,231.00	8,76,916.00	4.90%	02.11.2021	8,50,939.00	24,671.00	2,467.00	2,467.00
			02.11.2021	8,73,143.00	9,16,720.00	5.00%	02.11.2022	-	17,822.00	1,782.00	8,89,183.00
7	Central Bank	3668298143	13.03.2021	14,28,996.00	15,00,314.00	4.90%	13.03.2022	14,32,340.00	67,692.00	6,769.00	6,769.00
			13.03.2022	14,93,263.00	15,69,338.00	5.00%	13.03.2022	-	3,887.00	388.00	14,96,762.00
8	Central Bank	3671141538	28.03.2021	7,13,914.00	7,49,544.00	4.90%	28.03.2022	7,14,265.00	35,249.00	3,525.00	3,525.00
			28.03.2022	7,45,989.00	7,83,994.00	5.00%	28.03.2023	-	409.00	40.00	7,46,358.00
9	Central Bank	3791975871	20.12.2021	17,47,588.00	18,34,806.00	4.90%	20.12.2021	17,70,005.00	62,937.00	6,293.00	6,293.00
			20.12.2021	18,26,649.00	19,19,708.00	5.00%	20.12.2022	-	25,273.00	2,527.00	18,49,395.00
10	Central Bank	3743837511	29.03.2021	26,91,799.00	28,26,141.00	4.90%	29.03.2022	26,92,794.00	1,33,263.00	13,326.00	13,326.00
			29.03.2022	28,12,731.00	29,56,027.00	5.00%	29.03.2023	-	1,156.00	115.00	28,13,772.00
11	Central Bank	3742241996	19.03.2021	28,03,797.00	29,43,728.00	4.90%	19.03.2022	28,08,286.00	1,35,064.00	13,506.00	13,506.00
			19.03.2022	29,29,844.00	30,79,106.00	5.00%	19.03.2022	-	5,217.00	521.00	29,34,540.00
12	Central Bank	3743917577	29.03.2021	4,48,632.00	4,71,022.00	4.90%	29.03.2022	4,48,798.00	22,210.00	2,221.00	2,221.00
			29.03.2022	4,68,787.00	4,92,670.00	5.00%	29.03.2023	-	193.00	19.00	4,68,961.00
13	Central Bank	5218250493	23.03.2022	17,00,000.00	17,66,490.00	5.00%	23.04.2023	-	1,315.00	131.00	12,01,184.00
14	Central Bank	5212838876	09.03.2022	17,00,000.00	17,00,000.00	5.00%	09.04.2023	-	-	-	17,00,000.00
15	Central Bank	5146459734	21.09.2021	10,00,000.00	10,00,000.00	5.00%	21.09.2023	-	-	-	10,00,000.00
16	Central Bank	3791713236		90,779.00							90,779.00
17	Central Bank	3878959273		10,00,000.00							10,00,000.00
18	Central Bank	3878960051		10,00,000.00							10,00,000.00
19	Central Bank	5169956321		15,00,000.00							15,00,000.00
20	State Bank of India	040790786537		18,00,000.00							18,00,000.00
21	State Bank of India	40227962452		15,00,000.00							15,00,000.00
22	State Bank of India	40439480547		10,00,000.00							10,00,000.00
1	DAKSHIN BIHAR	322203100019309	02.06.2020	4,25,895.00	4,48,699.00	5.25%	02.06.2021	4,38,008.00	10,511.00	1,051.00	4,64,852.00
			02.06.2021	4,47,468.00	4,71,194.00	5.20%	02.06.2022	-	19,316.00	1,932.00	4,64,852.00
2	DAKSHIN BIHAR	322203100026415	06.03.2021	1,27,470.00	1,34,229.00	5.20%	06.03.2022	1,28,029.00	6,200.00	620.00	1,34,643.00
			06.03.2022	1,34,229.00	1,34,229.00	5.00%	06.03.2023	-	460.00	46.00	1,34,643.00



3	DAKSHIN BIHAR	32223100002646	02.08.2021	2,00,000.00	2,21,771.00	5.20%	02.08.2023		6,866.00	686.00	2,06,180.00
2	Canara Bank	2474401001490	10-09-2020	2,49,278.00	2,90,630.00	5.30%	10-09-2023	2,54,279.00	13,675.00	1,377.00	2,66,577.00
5	Canara Bank	2474401002551	27.03.2021	7,75,449.00	7,92,799.00	4.45%	27.09.2021	7,75,449.00	17,320.00	1,753.00	8,08,503.00
			27.09.2021	7,92,769.00	8,10,305.00	4.40%	27.03.2022		17,527.00	40.00	
			27.03.2022	8,08,543.00	7,92,799.00	4.45%	27.09.2022				
1	CENTRAL BANK	32223100002344	31-03-2021	13,00,000.00	15,24,704.00	5.35%	31-03-2024	13,00,000.00	69,550.00	6,955.00	13,62,595.00
2	CENTRAL BANK	3529784120	03-07-2020	15,91,717.00	16,78,598.00	5.35%	03-07-2021	15,90,036.00	90,730.00	9,073.00	17,26,430.00
			03-07-2021	16,71,693.00	17,55,123.00	4.90%	03-07-2022		60,818.00	6,081.00	
3	CENTRAL BANK	32223100003448	31-03-2022	11,00,000.00	11,56,040.00	5.00%	31-03-2023	-	-	-	11,00,000.00
4	CANARA BANK	2315401004194/1	19.03.2021	5,31,468.00	5,59,648.00	5.20%	19-03-2022	5,37,147.00	22,501.00	-	5,60,635.00
			19.03.2022	5,59,648.00	5,88,742.00	5.10%	19-03-2023		987.00	-	
5	CENTRAL BANK	3807925247	19.03.2020	5,00,000.00	5,97,809.00	6.00%	19-03-2023	5,29,087.00	31,745.00	-	5,60,832.00
6	CENTRAL BANK	2315401004549/1	31.03.2021	2,00,000.00	2,04,449.00	4.45%	30-09-2021	2,00,000.00	4,448.00	-	2,04,448.00
			30.09.2021	2,04,448.00	2,08,945.00	4.45%	30-09-2022				
			31.03.2021	2,00,000.00	2,04,273.00	4.25%	30-09-2021	2,00,000.00	4,273.00	-	2,08,637.00
			30.09.2021	2,04,273.00	2,13,094.00	4.25%	30-09-2022		4,364.00	-	
8	CANARA BANK	4950401000190/6	17.03.2021	3,00,000.00	3,15,907.00	5.20%	17-03-2022	3,00,374.00	15,484.00	-	3,15,858.00
9	CANARA BANK	4950401000190/7	24.03.2021	4,00,000.00	4,21,209.00	5.20%	24-03-2022	4,00,561.00	20,617.00	-	4,21,178.00
10	CANARA BANK	4950401000190/9	13.04.2021	7,00,000.00	7,37,116.00	5.20%	13-04-2022	-	35,203.00	3,520.00	7,31,683.00
11	CANARA BANK	2474401001931/18	25.11.2020	1,63,911.00	1,72,687.00	5.25%	25.11.2021	1,66,062.00	6,625.00	-	1,74,889.00
			25.11.2021	1,72,687.00	1,72,687.00	5.10%	25.11.2022		2,202.00	-	
			25.03.2021	1,61,354.00	1,70,963.00	5.20%	25.03.2022	1,62,353.00	8,609.00	-	1,70,963.00
			25.03.2021	1,70,962.00	1,79,851.00	5.10%	25.03.2022			-	
			29.03.2021	1,37,675.00	1,44,976.00	5.20%	29.03.2022	1,37,675.00	7,301.00	-	1,44,976.00
			29.03.2022	1,44,976.00	-	5.10%	29.03.2022			-	
			26.09.2020	1,38,700.00	1,50,211.00	5.35%	26.03.2022	1,42,436.00	7,775.00	-	1,50,211.00
			26.09.2020	1,50,211.00	1,50,211.00	5.35%	26.03.2022			-	
				5,58,79,538.00				2,17,39,190.00	17,08,705.00	1,04,866.00	3,66,33,809.00



Schedule 'E2' of Investment in Mutual Fund Forming Part of Balance sheet as at 31st March, 2022

Investment in Mutual Fund							
S.N.	Name Fund	Folio No :	Opening	Matured /Redeemed	Loss in Mutual Fund	Gain in Mutual Fund	As on 31.03.2022 In Hand
2	HDFC Short Term Debt Fund - Reg. Growth	4812143/81	17,00,797.66				17,00,797.66
4	ICICI Credit Risk ( Regular Savings) Fund - Reg. Growth	4098418/54	28,16,207.84				28,16,207.84
5	ICICI Short Term Fund - Reg. Growth	4098418/54	48,77,868.04				48,77,868.04
6	ICICI Credit Risk ( Regular Savings) Fund - Reg. Growth	4098418/54	8,58,598.87				8,58,598.87
<b>Total</b>			<b>1,02,53,472.41</b>				<b>1,02,53,472.41</b>

SUMMARY OF INVESTMENTS

INVESTMENT HELD BY HEALTH CENTRE IN THE FORM OF FD

INVESTMENT HELD BY SOCIAL CENTRE IN THE FORM OF FD

INVESTMENT HELD BY HEAD OFFICE IN THE FORM OF FD

INVESTMENT HELD BY HEAD OFFICE IN THE FORM OF MUTUAL FUND

78,33,335.00

18,80,755.00

2,69,19,719.00

1,02,53,472.41

TOTAL

4,68,87,281.41



MASHAL  
PATNA

SCHEDULE "R" OF SIGNIFICANT ACCOUNTING POLICIES NOTES TO THE ACCOUNTS  
FOR THE YEAR 31ST MARCH '2022

(i) **Basis of Preparation of financial statement**

The financial statements are prepared under the historical cost convention, on accrual basis of accounting. Accounting policies not referred to otherwise are consistent with generally accepted accounting principles.

(ii) **Revenue Recognition**

(a) Income are recognised as income on accrual basis.

(b) Other collections from Patient are recognised as and when actually collected.

(c) Voluntary Contribution received, if any, are accounted for as income as and when actually received.

(d) Interest income from saving bank accounts is recognised when actually credited in the bank accounts. Interest income from time deposits and interest bearing securities is recognized on time proportion method taking into account, the amount outstanding and rate applicable.

(iii) **Investments**

(a) Investment in Fixed Deposits and Mutual Fund are stated at their face value

(iv) **Fixed Assets**

Fixed assets are stated at cost of acquisition less depreciation. Cost includes purchase price and all other attributable costs of bringing the assets into working condition for the intended use.

(v) **Depreciation**

Depreciation on the fixed assets is charged on written down value method at the rates specified under the Income Tax Rules 1962.

(i) Opening balances have been regrouped / re-classified wherever necessary.

**SCHEDULE 'A' TO 'R' FORMING PART OF THE ACCOUNTS**

For DUTT & KHAN  
CHARTERED ACCOUNTANTS  
Firm Registration No. - 000565 C

ANUJ KUMAR GANGULY  
PARTNER  
M.NO. -401981

PLACE: PATNA  
DATE: 01.07.2022

UDIN : 22401981AMAXCP1662



*Anuj Ganguly*  
President  
MASHAL

*Chennamma*  
Secretary  
Mashal

*Shalika, MD*  
Treasurer  
Mashal