



Independent Auditor's Report

**THE MEMBERS,
MASHAL
FOR THE YEAR ENDED 31ST. MARCH 2020
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 31st March , 2020 , 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 U , 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 31st March, 2020 ;

(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 : The 6th day of August 2020
Place :Patna

UDIN : 20401981AAAAEA7428

MASHAL
PATNA

BALANCE SHEET AS AT 31ST MARCH , 2020

<u>SOURCE OF FUNDS</u>	<u>SCHEDULE</u>	<u>AMOUNT(Rs)</u>
CAPITAL FUND	"A"	75,69,767.74
DESIGNATED FUND	"B"	1,47,19,331.09
GENERAL RESERVE	"C"	4,13,59,030.37
OTHER FUND	"D"	99,800.00
	Total Rs.	<u>6,37,47,929.20</u>

ASSETS

FIXED ASSETS

Gross Block	"E"	1,84,82,657.53	
Less : Acumlated depreciation		1,09,14,569.79	75,69,767.74

INVESTMENTS

	"F"		4,32,72,974.98
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CURRENT ASSETS , LOAN & ADVANCES

	"G"	1,33,22,286.62	
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LESS:- CURRENT LIABILITIES & PROVISIONS

	"H"	<u>4,17,100.14</u>	1,29,05,186.48
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Total Rs. **6,37,47,929.20**

**SIGNIFICANT ACCOUNTING POLICIES
AND NOTES TO ACCOUNTS**

"U"

IN TERMS OF REPORT EVEN DATE

FOR DUTT & KHAN

CHARTERED ACCOUNTANTS

FIRM REGISTRATION NO - 0005650

ANUJ KUMAR GANGULY

PARTNER

M.NO -401981

DATE : 06th Day of August 2020

PLACE : PATNA

UDIN : 20401981AAAAEA7428

For MASHAL

Anu K. Ganguly
PRESIDENT

**President
MASHAL**

Chiranjit
SECRETARY

**SECRETARY
MASHAL
PATNA**

Anu K. Ganguly
TREASURER

**Treasurer
MASHAL**

MASHAL
PATNA

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH , 2020

<u>INCOME</u>	<u>SCHEDULE</u>	<u>AMOUNT(Rs)</u>
CONTRIBUTION FROM UNITS	"I"	45,54,566.00
RECEIPT FROM ACTIVITIES	"J"	24,60,448.00
DISPENSARY INCOMES	"K"	1,03,41,596.14
SALE OF MEDICINES	"L"	3,59,49,034.44
INTEREST INCOME	"M"	20,32,275.09
OTHER INCOME	"N"	6,07,730.55
	Total	5,59,45,650.22
<u>EXPENDITURE</u>		
ADMINISTRATIVE EXPENSES	"O"	87,12,574.82
DISPENSARY SUPPLIES	"P"	9,51,341.38
COST OF MEDICINES SOLD	"Q"	3,02,87,305.02
PROGRAMME EXPENSES	"R"	6,21,071.00
ESTABLISHMENT EXPENSES	"S"	1,14,62,261.20
DEPRECIATION	"E"	13,23,655.00
OTHER EXPENSES	"T"	3,55,725.00
	Total	5,37,13,933.42
EXCESS OF INCOME OVER EXPENDITURE		22,31,716.80
SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS	"U"	

IN TERMS OF REPORT EVEN DATE

FOR DUTT & KHAN
CHARTERED ACCOUNTANTS
FIRM REGISTRATION NO - 000569C

ANUL KUMAR GANGULY
PARTNER
M.NO -401981

DATE : 06th Day of August 2020
PLACE : PATNA

UDIN : 20401981AAAAEA7428

For MASHAL

Anul Kumar Ganguly
PRESIDENT

President
MASHAL

Cheniamma
SECRETARY

SECRETARY
MASHAL
PATNA

Pralokha (SM)
TREASURER

Treasurer
MASHAL

SCHEDULE 'A' TO 'U' FORMING PART OF ACCOUNTS AS AT MARCH 31,2020

AMOUNT(Rs.)

SCHEDULE A OF CAPITAL FUND

CAPITAL FUND -HO

As per last Balance sheet	86,96,418.74	
Less: Transfer to Capital fund (Depreciation)	15,54,101.00	
Add : Transfer from General reserve	4,27,450.00	75,69,767.74
		<u>75,69,767.74</u>

SCHEDULE D OF OTHER FUND

STAFF WELFARE FUND	31,100.00	
OTHER FUND	68,700.00	99,800.00
As Per last Balance Sheet		<u>99,800.00</u>

SCHEDULE B OF DESIGNATNED FUNDS

**ASHA KIRAN HOME FOR GIRLS
(DCPU , PATNA)**

As Per Last Balance Sheet	9,60,576.00	
Add : Grants and Contributions	24,85,364.00	
Add: Local Contribution	3,05,082.00	
Less : Utilised during the year		
*Bank Charges	327.17	
*Contingencies		
*Stationary	1,38,340.00	
*Review Meeting Cost	1,207.00	
*Telephone & internet	17,627.00	
*Travel	7,387.00	
*Rent	4,86,000.00	
*Maintainance of Children		
*Accessories	50,787.00	
*Clothing	1,16,298.00	
*Food	6,03,360.00	
*Medical & Medicne Expenses	1,07,386.00	
*Transportation	44,761.00	
*Miscellenous expenses	41,057.00	
*Capital Expenditure	4,63,041.00	20,77,578.17
		<u>16,73,443.83</u>

BIHAR EDUCATION PROJECT COUNCIL-RBC

As per last year Balance Sheet	-1,88,994.00	
Add : Opening Balance Adjustment	1,88,994.00	
Add : Received during the year	30,00,000.00	
(Less : Utilised during the year)		
*Food & Lodging for Girls	17,65,500.00	
*Health care for Girls	40,000.00	



*Dress for Girls	90,000.00	
*Honorarium of Warden	90,000.00	
*Honorarium of Teachers	4,84,900.00	
*Honorarium of Watchman	87,600.00	
*Honorarium for House maintainance / Cook	2,40,000.00	
*Honorarium for Peon	84,000.00	
*Miscellenous Expenses	4,000.00	
*Notion for Girls	34,000.00	
* Office & Adminstrative Expenses	35,000.00	
*TLM	45,000.00	<u>30,00,000.00</u>

SOCIO ECONOMIC DEVELOPMENT FUND

As Per Last Balance Sheet		1,07,000.00
Add : Grants and Contributions		-
Less : Utilised during the year (Program Activities Expenses)		-
		<u>1,07,000.00</u>

WELFARE / EMPOWERMENT OF WOMEN

As per last year Balance Sheet		-
Add : Inter Unit Grant		2,92,900.00
Add : Received during the year		-
Less : Utilised during the year		<u>2,10,000.00</u>
		82,900.00

WELFARE / EMPOWERMENT OF WOMEN GENERAL

As Per Last Balance Sheet		23,01,025.00
Add : Grants and Contributions		-
Less : Utilised during the year (Program Activities Expenses)		<u>4,92,900.00</u>
		18,08,125.00

EMPOWERMENT OF WOMEN FUND:

As Per last Balance Sheet		12,78,092.00
Add : Received During the Year		-
(Less: Utilised During the Year)		<u>-</u>
		12,78,092.00

EDUCATE GIRLS EMPOWER FAMILY & SOCIETY (MANOS UNIDAS)

As Per Last Balance Sheet		17,77,069.00
Add : Grants and Contributions		-
(Less : Utilised during the year)		-
*Honorarium for SHG Animators	2,66,200.00	
*Honorarium for SHG Cordinators	1,18,800.00	
*Honorarium for NFE Instructors	5,77,500.00	
*Honorarium Sayogani	2,81,250.00	
*Transportation for Staff	1,58,821.00	
*Monitoring and Evaluation	23,900.00	
*Adminstrative Costs	24,148.00	
*Leadership Training for SHG Member	1,50,600.00	
*Tranportation and Resource Person /Tv /Film Show	75,750.00	
*Honorarium Senior Project Co-Ordinator	1,00,100.00	<u>17,77,069.00</u>



**EMPOWERMENT OF ADOLSCENT GIRLS ON THE MARGIN
(CONGREGATIONAL FUND COMMITTEE)**

As Per Last Balance Sheet		5,69,632.02	
Add: Grants /Contribution received during the year		-	
Add : Intrest allocated from Income & expenditure A/c		-	
(Less : Utilised during the year)			
*Life Skill Training	1,92,000.00		
*Reproductive Health Training	1,32,000.00		
*Gender Sensitization Training	70,000.00		
*Travelling Allowance for Animators	34,000.00		
*Monthly meetings	4,500.00		
*Stationary	2,916.00		
*Travelling Allowance for Co- ordinators	5,716.00		
*Communication	3,421.00		
*Academic Competetion at Village	40,000.00		
*International Girl's Child Day Celebration	50,000.00		
*Head Office Expenses	35,079.00	5,69,632.02	

**ASHA KIRAN - HOME FOR GIRLS
(FOREIGN CONTRIBUTION)**

FC

As Per Last Balance Sheet		23,89,697.74	
Add : Grants and Contributions		19,54,037.86	
Less : Utilised during the year (Program Activities Expenses)		3,05,082.00	
			40,38,653.60 (FC)

ASSETS BUILDING FUND

As Per Last Balance Sheet		2,419.00	
Add : Grants and Contributions		-	
Less : Utilised during the year (Program Activities Expenses)		-	
			2,419.00

**RURAL DEVELOPMENT FUND
(Integrated Community Empowerment Program)
(KCB , AUSTRIA)**

As per Last Balance Sheet		20,30,795.64	
Add : Received during the year		23,40,801.00	
Add : Intrest allocated from Income & Expenditure A/c		14,488.36	
(Less : Utilised during the year)			
*Acquisitons	1,76,530.00		
*Adminstration / Overhead	3,37,919.62		
*Empowerment of Women	2,07,854.00		
*Programme Cost Empowerment of Adscolent Girls	6,88,296.00		
*Personnel Cost	13,41,880.00	27,52,479.62	16,33,605.38

**PROMOTION OF AGRO RELATED LIVELIHOOD
(GERMAN DOCTORS)**

As per Last Balance Sheet		-	
Add : Received during the year		10,28,818.00	
Add : Intrest allocated from Income & Expenditure A/c		-	
(Less : Utilised during the year)			



*Salary to Animators	48,000.00		
*Salary to Co-ordinator & Accountant	20,000.00		
*Monitoring & Evaluation	7,800.00		
*Training on Schemes of Government and NABARD to promote Animal Husbandary	32,000.00		
*Residential Training on Goatery	39,000.00		
*Training on Marketing Techniques of Products	35,000.00	<u>1,81,800.00</u>	8,47,018.00

UNICEF

As per last year Balance Sheet		-	
Add : Opening Balance Adjustment		-	
Add : Received during the year		14,18,200.00	
Less : Utilised during the year			
*Monitoring & Evaluation	43,200.00		
*NFE Animators/Community volunteers	4,50,000.00		
*Teaching Learning Materials	1,98,009.00		
*Training for 24 staffs	60,000.00		
*Vechile Hiring Cost for Field Visit	51,209.00		
*One Day Awarness Programme for Parents	93,000.00		
*Village Fest Campaign for Parents on RTE	60,000.00		
*Documentation	22,000.00		
*NFE Centre Expense	19,188.00		
*Field Level Supervisor	1,20,000.00		
*Project Supervisor 1	67,500.00		
*Project Cordinators1	75,000.00	<u>12,59,106.00</u>	1,59,094.00

PROMOTION OF BASIC EDUCATION OF GIRL CHILDREN (ITALIAN BISHOP)

As per Last Balance Sheet		-	
Add : Grants/Contribution received during the year		36,68,249.00	
Less : Utilised during the year			
*Monitoring Cost	1,14,047.00		
*Adminstartive Costs	20,222.00		
*Programme Cost	4,30,000.00	<u>5,79,269.00</u>	30,88,980.00

Total 1,47,19,330.81

SCHEDULE C OF GENERAL RESERVE

GENERAL RESERVE

As per last Balance Sheet	3,41,07,352.35		
Add: Transfer from Capital fund	15,54,101.00		
Add: Transfer of Corpus fund(Wrongly Classified)	37,41,980.32		
Less: Transfer to Capital Fund	4,27,450.00		
Add: Excess of Income over Expenditure	23,83,046.70	<u>4,13,59,030.37</u>	
		<u><u>4,13,59,030.37</u></u>	





SCHEDULE 'E' OF FIXED ASSETS

NAME OF ASSETS	DEP. RATE	COST		AS ON 31.03.2020	DEPRECIATION		NET BLOCK		
		AS ON 01.04.2019	ADDITIONS More Than 180 Days Less Than 180 Days		AS ON 01.04.2019	FOR THE YEAR	AS ON 31.03.2020	AS ON 31.03.2019	
* FURNITURE & FIXTURES									
- Furniture	10%	4,99,417.64	-	4,99,417.64	86,865.00	41,254.00	1,28,119.00	3,71,298.64	4,12,552.64
* PLANT & MACHINERY									
- Electrical Equipments	15%	3,15,928.12	-	3,15,928.12	1,05,588.00	31,551.00	1,37,139.00	1,78,789.12	2,10,340.12
-- Bicycle	10%	15,800.00	-	15,800.00	9,847.00	893.00	10,740.00	5,060.00	5,953.00
- Library books	40%	12,712.00	-	12,712.00	8,717.00	1,598.00	10,315.00	2,397.00	3,995.00
- Audio Visual Equipments	15%	1,49,916.00	-	1,49,916.00	78,006.00	10,787.00	88,793.00	61,123.00	71,910.00
- Kitchen Equipments	15%	81,030.00	-	81,030.00	26,206.00	8,224.00	34,430.00	46,600.00	54,824.00
- Vehicle	15%	7,19,593.00	-	7,19,593.00	5,55,625.68	24,595.00	5,80,220.68	1,39,372.32	1,63,967.32
- Health Centre Lab Equipments	15%	14,80,487.00	-	14,80,487.00	6,51,435.00	1,24,358.00	7,75,793.00	7,04,694.00	8,29,052.00
-- Jeep	15%	6,76,413.00	-	6,76,413.00	4,24,804.00	37,741.00	4,62,545.00	2,13,868.00	2,51,609.00
- Generator	15%	28,800.00	-	28,800.00	6,156.00	3,397.00	9,553.00	19,247.00	22,644.00
- CCTV	15%	79,970.00	-	79,970.00	11,644.00	10,249.00	21,893.00	58,077.00	68,326.00
-- Scooty	15%	1,31,331.00	-	1,31,331.00	80,470.00	7,629.00	88,099.00	43,232.00	50,861.00
- Computers & Software	40%	7,31,435.00	-	7,31,435.00	5,93,270.00	55,266.00	6,48,536.00	82,899.00	1,38,165.00
- Marg ERP 9+Silver	40%	-	-	85,852.00	-	17,170.00	17,170.00	68,682.00	-
- Air Cooler	15%	-	8,000.00	8,000.00	-	1,200.00	1,200.00	6,800.00	-
TOTAL Rs.		49,22,832.76	8,000.00	50,16,684.76	26,38,633.68	3,75,912.00	30,14,545.68	20,02,139.08	22,84,199.08

SCHEDULE D OF FIXED ASSETS

SOCIAL CENTRES

NAME OF ASSETS	DEP. RATES	COST				DEPRECIATION			NET BLOCK	
		AS ON 01.04.2019	ADDITIONS More Than 180 Days	Less Than 180 Days	AS ON 31.03.2020	AS ON 01.04.2019	FOR THE YEAR	AS ON 31.03.2020	AS ON 31.03.2019	AS ON 31.03.2020
Computers	40%	8,697.28	-	-	8,697.28	5,603.43	1,238.00	6,841.43	3,093.85	1,855.85
Office Equipment										
CCTV	15%	90,456.00	-	-	90,456.00	19,335.00	10,668.00	30,003.00	71,121.00	60,453.00
Fridge	15%	64,124.59	-	-	64,124.59	17,795.00	6,949.00	24,744.00	46,329.59	39,380.59
Inventor & Battery	15%	73,600.03	-	-	78,800.03	20,424.00	8,366.00	28,790.00	53,176.03	50,010.03
Pedestral Fan	15%	5,960.09	2,700.00	-	8,660.09	1,654.00	1,051.00	2,705.00	4,306.09	5,955.09
Water Filter	15%	9,029.40	-	-	9,029.40	2,505.00	979.00	3,484.00	6,524.40	5,545.40
Vechile										
Motor Cycle	15%	1,20,956.62	-	-	1,20,956.62	36,766.84	12,628.00	49,394.84	84,189.78	71,561.78
Plant & Machinery										
Boxes	5%		32,400.00	-	32,400.00	-	1,620.00	1,620.00		30,780.00
Mobile	15%	16,150.00	-	-	16,150.00	1,211.00	2,241.00	3,452.00	14,939.00	12,698.00
Plant & Machinery	15%	1,02,969.43	6,300.00	-	1,09,269.43	27,116.00	12,323.00	39,439.00	75,853.43	69,830.43
TV & Home Theatre	15%			86,000.00	86,000.00	-	6,450.00	6,450.00		79,550.00
Weighing Machine	15%	3,844.48	-	-	3,844.48	1,067.00	417.00	1,484.00	2,777.48	2,360.48
FURNITURE & FIXTURES										
Furniture & Fittings	10%	6,20,062.94	-	-	6,20,062.94	1,17,273.00	50,279.00	1,67,552.00	5,02,789.94	4,52,510.94
TOTAL Rs.		11,15,850.86	41,400.00	91,200.00	12,48,450.86	2,50,750.27	1,15,209.00	3,65,959.27	8,65,100.59	8,82,491.59





NAME OF ASSETS	DEP. RATES	COST				DEPRECIATION FOR THE YEAR			NET BLOCK	
		AS ON 01.04.2019	ADDITIONS More Than 180 Days	AS ON 31.03.2020	AS ON 01.04.2019	AS ON 31.03.2020	AS ON 31.03.2019	AS ON 31.03.2020	AS ON 31.03.2019	AS ON 31.03.2020
			Less Than 180 Days							
* LAND & BUILDINGS										
Building	10%	22,26,727.50	-	22,26,727.50	15,60,021.00	66,671.00	16,26,692.00	6,66,706.50	6,66,706.50	6,00,035.50
Total (A)		22,26,727.50		22,26,727.50	15,60,021.00	66,671.00	16,26,692.00	6,66,706.50	6,66,706.50	6,00,035.50
* FURNITURE & FIXTURES										
Furniture	10%	7,41,837.92	-	7,41,837.92	5,12,518.41	22,932.00	5,35,450.41	2,29,319.51	2,29,319.51	2,06,387.51
Fan	10%	1,10,054.00	-	1,10,054.00	29,654.45	8,040.00	37,694.45	80,399.55	80,399.55	72,359.55
Furniture (SHG)	10%	34,623.00	-	34,623.00	23,141.00	1,151.00	24,292.00	11,482.00	11,482.00	10,331.00
Total (B)		8,86,514.92		8,86,514.92	5,65,313.86	32,123.00	5,97,436.86	3,21,201.06	3,21,201.06	2,89,078.06
* PLANT & MACHINERY										
Equipment's										
General	15%	12,14,584.94	-	12,14,584.94	7,19,348.53	74,285.00	7,93,633.53	4,95,236.41	4,95,236.41	4,20,951.41
Electrical	15%	18,30,598.00	15,000.00	18,45,598.00	11,08,009.19	1,09,513.00	12,17,522.19	7,22,588.81	7,22,588.81	6,28,075.81
Lab Equipment	15%	20,29,336.40	24,256.00	20,53,592.40	7,85,392.39	1,88,411.00	9,73,803.39	12,43,944.01	12,43,944.01	10,79,789.01
Camera	15%	9,990.00	-	9,990.00	8,170.87	273.00	8,443.87	1,819.13	1,819.13	1,546.13
Cycle	15%	2,600.00	-	2,600.00	2,164.89	65.00	2,229.89	435.11	435.11	370.11
Computer	40%	5,30,244.00	89,850.00	6,85,648.00	4,60,873.00	76,799.00	5,37,672.00	69,371.00	69,371.00	1,47,976.00
Computer (SHG)	40%	40,000.00	-	40,000.00	39,983.00	7.00	39,990.00	17.00	17.00	10.00
Equipment's (SHG)	15%	9,890.00	-	9,890.00	7,398.00	374.00	7,772.00	2,492.00	2,492.00	2,118.00
Inverter	15%	47,300.00	-	47,300.00	33,720.00	2,037.00	35,757.00	13,580.00	13,580.00	11,543.00
Veichle	15%	24,75,698.60	-7,28,247.00	17,47,451.60	9,51,045.80	1,74,079.00	6,71,535.80	15,22,972.80	15,22,972.80	10,77,595.80
Generator	15%	2,50,000.00	-	2,50,000.00	2,08,165.00	6,275.00	2,14,440.00	41,835.00	41,835.00	35,560.00
Library	40%	39,376.55	-	39,376.55	37,232.64	858.00	38,090.64	2,143.91	2,143.91	1,285.91
Pumps	15%	33,450.00	-	33,450.00	31,304.42	322.00	31,626.42	2,145.58	2,145.58	1,823.58
Medical Thermal bed	15%	1,59,000.00	-	1,59,000.00	76,002.00	12,450.00	88,452.00	82,998.00	82,998.00	70,548.00
Medical Equipments	15%	23,000.00	-	23,000.00	4,916.00	2,713.00	7,629.00	18,084.00	18,084.00	15,371.00
Money Detector Machine	15%	2,500.00	-	2,500.00	2,080.96	63.00	2,143.96	419.04	419.04	356.04
Mobile	15%	8,500.00	-	8,500.00	3,671.00	724.00	4,395.00	4,829.00	4,829.00	4,105.00
Solar System	40%	3,29,699.00	-	3,29,699.00	2,11,008.00	47,476.00	2,58,484.00	1,18,691.00	1,18,691.00	71,215.00
Stabiliser	15%	40,140.00	-	40,140.00	16,815.61	3,499.00	20,314.61	23,324.39	23,324.39	19,825.39
R O Machine	15%	18,500.00	-	18,500.00	18,500.00	2,775.00	2,775.00	15,725.00	15,725.00	15,725.00
Refrigerators	15%	11,490.00	-	11,490.00	9,027.85	369.00	9,396.85	2,462.15	2,462.15	2,093.15
Microscope	15%	46,032.00	-	46,032.00	37,349.83	1,302.00	38,651.83	8,682.17	8,682.17	7,380.17
Water Tank	15%	19,150.00	-	19,150.00	7,390.00	1,764.00	9,154.00	11,760.00	11,760.00	9,996.00
SQA Machine	15%	4,06,087.00	-	4,06,087.00	2,64,418.00	21,250.00	2,85,668.00	1,41,669.00	1,41,669.00	1,20,419.00
CCTV	15%	28,650.00	32,050.00	60,700.00	4,298.00	6,057.00	10,355.00	24,352.00	24,352.00	50,345.00
Total (C)		95,87,316.49	1,08,350.00	91,04,279.49	50,29,784.98	7,33,740.00	53,09,935.98	45,55,851.51	45,55,851.51	37,96,023.51
Total (A+B+C)		1,27,00,558.91	1,08,350.00	1,22,17,521.91	71,55,119.84	8,32,534.00	75,34,064.84	55,43,759.07	55,43,759.07	46,85,137.07

SCHEDULE A TO Q FORMING PART OF ACCOUNTS AS AT MARCH 31, 2020

SCHEDULE F OF INVESTMENTS

AMOUNT (Rs.)

Fixed Deposit with Bank		3,41,65,907.99
Mutual Fund Investments		
ICICI 4018498/54	76,07,066.99	
HDFC 4812143/81	15,00,000.00	91,07,066.99
Total Rs.		<u>4,32,72,974.98</u>

SCHEDULE G OF CURRENT ASSETS, LOAN & ADVANCES

CASH & BANK BALANCES

Cash in Hand	8,66,534.00	
Cash in Hand- Asha Kiran	3,655.28	
Cash in Hand- Gahiri	4,600.00	
Cash in Hand - Raxaul	10,800.00	8,85,589.28

Cash at Bank

Central Bank S.B.A/c -2134784646	11,94,276.57	
CENTRAL BANK OF INDIA 3012322219	4,50,564.78	
Central Bank S.B.A/c -3777657165 Raxaul	33,269.00	
Canara Bank 1433101030984	1,60,238.67	
Canara Bank 2315101005509	5,00,141.00	
Central Bank of India	7,66,843.63	
Canara Bank 2474101020456	3,97,505.00	
BGB 32220210000055	6,51,490.25	
CBI 1523272655	1,07,044.98	
South Indian Bank 308053000003115	1,78,870.78	
Bihar Gramin Bank 32220110014757	87,861.20	
Bank of India 456510210000022	1,60,880.10	
UNION BANK OF INDIA 712302010001374	13,190.00	
CANARA BANK 247410102570	3,11,553.00	
Central Bank S.B A/c-Gahiri	27,508.80	
Central Bank of India - 3636687170(U)	25,205.54	
Central Bank of India - 3669644285(Asha Kiran)	16,69,788.83	
State Bank of India CA 38744652948	37,412.35	67,73,644.48

Advance against Salary

Raj Kumar	68,000.00	
Meena Devi	25,000.00	93,000.00
Interest Accrued but not Due		7,50,304.79
TDS Receivables		5,58,523.18
Imprest Asha Kiran		2,000.00
Other receivables		43,356.00
Stock of Medicines		34,80,442.75



(As per inventory taken, valued and certified by the Management)

Security Deposits		11,500.00
Navjeevan Development Centre RNTCP Project		5,57,455.00
Earnest Money Deposit		5,000.00
Advance to Medical Supplier		31,166.00
Advance to Employee		37,500.00
Imprest with Project ICEP		92,805.14
Total Rs.		<u>1,33,22,286.62</u>

SCHEDULE H OF CURRENT LIABILITIES & PROVISIONS

EPF Payable	1,03,991.18	
GST Payable	1,03,152.96	
TDS Payables	300.00	2,22,444.14
Imprest Italian Bishop	15,000.00	
Other Payables		
Staff Saving Employee Contribution	16,506.00	
Other Payables FC	4,000.00	
Salary Payables	1,46,400.00	
Staff Security Fund	27,750.00	
		1,94,656.00
Total Rs.		<u>4,17,100.14</u>

SCHEDULE I OF CONTRIBUTION FROM UNITS

Navjeevan health Centre , Sasaram	10,42,566.00	
Notredame Health Centre , Jamalpur	35,00,000.00	
Mahila Shikshan kendra, Seikhpura	12,000.00	45,54,566.00
Total Rs.		<u>45,54,566.00</u>

SCHEDULE J OF RECEIPTS FROM ACTIVITIES

Contribution by Joint Liability Group		58,000.00
Contribution by SHG		13,075.00
Donation from Sisters		85,305.00
Course Fees		98,630.00
Alms & Contribution		2,77,330.00
Registration Fees		1,57,650.00
Miscellaneous Income		1,020.00
income from Resource Person Honorarium		40,000.00
Training Programme		17,29,438.00
Total Rs.		<u>24,60,448.00</u>

SCHEDULE K OF DISPENSARY INCOME

BMD Income		7,250.00
GERD		300.00
Neb Income		23,681.00



NHC Income	8,160.00
PT Income	1,10,352.00
Sibo Income	900.00
SPM Income	35,455.00
Dental Income	28,030.00
X Ray Income	2,14,231.00
Physiotherapy Income	41,444.00
Registration Fee	38,56,441.15
Medical Treatment	7,48,620.07
USG(Ultrasound)	17,97,246.55
Lab & vaccination Income	32,23,975.37
Alternative Treatment	2,45,510.00

1,03,41,596.14

SCHEDULE L OF SALES OF MEDICINES

Sale of Medicine @ 0%	1,02,058.67
Sale of Medicine @ 5%	23,73,079.73
Sale of Medicine @ 12%	3,09,25,711.85
Sale of Medicine @ 18%	25,47,531.34
Sale of Medicine @ 28%	652.85
	<u>3,59,49,034.44</u>

SCHEDULE M OF INTEREST INCOME

Saving Bank Account	2,09,981.00
Fixed Deposit	18,22,294.09
	20,32,275.09
Total Rs.	<u>20,32,275.09</u>

SCHEDULE N OF OTHER INCOMES

Donations	1,58,500.00
Other Income from Health centres	1,60,429.00
Miscellaneous Income	40,000.00
Room & Boards	83,400.00
Honorarium of Resource Person	37,000.00
Round off	6.55
	4,79,335.55
Total Rs.	<u>4,79,335.55</u>

SCHEDULE O OF ADMINISTRATIVE EXPENSES

Audit Fee	5,21,289.00
Activity Expenses	10,000.00
Bank Charges	20,257.94
Communication	58,450.00
Gift & Donation	1,21,769.00
Concession to Patients	2,24,960.00
Computer Maintenance	2,34,811.00
Contribution to Head Office	45,00,000.00
Electricity Exp.	3,76,996.00
Honorarium to Sisters	1,20,000.00



Capacity Building Training for Staffs	16,881.00	
Patent & Trademarks	17,500.00	
Dental Services	13,475.00	
Medical Day Celebration	6,373.00	
Visit doctor Expenses	700.00	
Office Expenses	1,07,181.00	
Council & Seminar Expenses	4,420.00	
Misc. Expenses	24,660.00	
News Paper & Periodicals	6,997.00	
Postage & Courier	5,013.00	
Rates & Taxes	2,850.00	
Repair/ Maintenance	10,08,228.00	
Staff Refreshment	16,584.00	
Rounding off	8.22	
Provisions	4,63,650.00	
Generator Running& Maintainance	42,742.00	
Review Meeting	4,007.00	
Staff Welfare	33,807.66	
Software Expenses	21,114.00	
Stationery & Printing	2,02,571.00	
T.A. for Community Volunteer	23,600.00	
Transportation Charges	11,824.00	
Training on Marg Software	1,514.00	
Travelling Expenses	1,58,980.00	
Vehicle Running and Maintenance	3,29,362.00	<u><u>87,12,574.82</u></u>

SCHEDULE P OF DISPENSARY SUPPLIES

Supplies USG	1,800.00	
Store , Surgical Supplies	9,49,541.38	9,51,341.38
		<u><u>9,51,341.38</u></u>

SCHEDULE Q OF COST OF MEDICINES

Opening Stock	43,18,127.15	
Add : Purchase of Medicines	2,94,37,040.00	
less :- Closing Stock	34,67,862.13	<u><u>3,02,87,305.02</u></u>

(As per inventory taken, valued and certified by the Management)

SCHEDULE R OF PROGRAMME EXPENSES

Capacity Building Training for SHG Women	13,675.00
Capacity Building Training for Staffs	975.00
Federation Movement Training	15,913.00
Health Campaign	6,009.00
Holistics residential Training	2,71,058.00
Skill development Training	16,425.00
Household Expenses	67,026.00
Project Expenses	1,91,456.00
SHG /JLG Expenses	38,534.00

Total 6,21,071.00



SCHEDULE S OF ESTABLISHMENT EXPENSES

Basic Pay	14,11,200.00	
Incentives	16,000.00	
Gratuity Contribution	2,02,100.00	
Dearness Allowance	16,632.00	
Honorarium to Trainee	2,65,104.00	
Salary & wages	49,49,618.00	
Honorarium to Sister	28,42,456.00	
Honorarium to Staffs	6,07,850.00	
Staff welfare	53,194.33	
Staff Refreshment	2,520.00	
Employees Provident Fund	6,16,756.79	
House Rent Allowance	1,84,104.00	
Medical Allowance	16,800.00	
Wages to Community Volunteers	1,80,500.00	
PF Admin Charges	7,066.00	
Transport Allowance	90,360.00	<u>1,14,62,261.12</u>

SCHEDULE T OF OTHER EXPENSES

Interest on GST	2,650.00	
Mahila Shikshan Kendra	2,27,069.00	
Alms & Contribution	20,351.00	
Exposure Programme	27,660.00	
Library Expense	921.00	
Community Based Awareness Expenses	39,754.00	
Medical Expenses	10,638.00	
Notion	3,000.00	
Residential Girls Expenses	720.00	
Training Expenses for Kishories	17,432.00	
Training Expenses for SHG /JLG	5,530.00	<u>3,55,725.00</u>



MASHAL
PATNA
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH , 2020

To	RECEIPTS	AMOUNT(Rs)
To <u>OPENING BALANCES</u>		
"	Cash in Hand	5,26,714.27
"	Cash with Bank	42,85,103.75
"	Fixed Deposits	2,68,67,861.00
"	Mutual Fund	91,07,066.99
		4,07,86,746.01
"	Interest on Saving Bank Accounts	2,09,981.00
"	Interest on Fixed Deposits	17,48,775.09
"	Donation	1,88,500.00
"	Other Income	30,342.00
"	Honprarium of Resource Person	37,000.00
"	Inter Unit Contributions	54,566.00
"	Sale of vehcile	3,00,000.00
"	Round off	6.55
"	Branch Divisons	40,300.58
"	Imprest Account	68,521.00
"	Recover from Loan to Staff	57,000.00
"	Receipt From Sales	
"	Sale of Medicines @ 0%	1,02,058.67
"	Sale of Medicines @ 5%	23,73,079.73
"	Sale of Medicines @ 12%	3,09,25,711.85
"	Sale of Medicines @ 18%	25,47,531.34
"	Sale of Medicies @ 28%	652.85
		3,59,49,034.44
To Receipts from Medical Services		
"	Lab Income	32,23,975.37
"	BMD Income	7,250.00
"	GERD	300.00
"	Neb Income	23,681.00
"	NHC Income	8,160.00
"	PT Income	1,10,352.00
"	Sibo Income	900.00
"	SPM Income	35,455.00
"	Dental Income	28,030.00
"	Alternative Treatment	2,45,510.00
"	Medical Treatment	7,48,620.07
"	Physio Therapy Income	41,444.00
"	X-Ray Income	2,14,231.00
"	Registration Fees	38,56,441.15
"	USG (Ultrasound)	17,97,246.55
		1,03,41,596.14



To Receipt from Activities

Course Fees	98,630.00	
Donation from Sisters	85,305.00	
Contribution by Joint Liability Group	58,000.00	
Contribution by SHG	13,075.00	
Alms & Contribution	2,96,706.00	
Miscellaneous Income	1,020.00	
Registration Fees	1,57,650.00	
Training Programme	17,29,438.00	24,39,824.00

To Receipt from Room & Board		83,400.00
To Receipt from resource person Honorarium		40,000.00
To Inter Unit		46,168.08
To Book Debts written off		98,221.00
To Tax Deducted at Source		14,160.00
To Fixed deposit Maturity		3,30,000.00

To Receipt for Project Funds

" Asha Kiran - Home for Girls	47,44,483.86	
" Bihar Education Project	31,88,984.00	
" Empowerment of Women Project	2,92,900.00	
" Congregational fund	2,65,250.00	
" Manos Unidas	17,77,069.00	
" Empowerment through Education Project	2,10,000.00	
" UNICEF Project	14,18,200.00	
" ICEC Project	23,95,289.34	
" German Doctors	10,28,818.00	
" Promotion of Basic Education of Girls Children	36,68,249.00	
" Mashal Fc	41,17,213.00	2,31,06,456.20
" General Account		87,069.00

Total 11,60,57,667.09

By PAYMENTS

" Purchase of Medicines		2,94,37,040.00
" Dispensary Supplies		
Store , Surgical Supplies	9,62,122.00	
Supplies - USG	1,800.00	9,63,922.00
" PROGRAMME EXPENSES		
Capacity Building Training for SHG Women	13,675.00	
Capacity Building Training for Staffs	975.00	
Federation Movement Training	15,913.00	
Health Campaign	6,009.00	
Holistics residential Training	2,71,058.00	



Skill development Training	16,425.00	
Household Expenses	67,026.00	
Project Expenses	1,91,456.00	
SHG /JLG Expenses	38,534.00	
Vehicle Running & Maintainance	2,13,947.00	8,35,018.00
" Administrative Expenses		
Audit Fee	5,00,049.00	
Activity expenses	10,000.00	
Transportation Charges	11,824.00	
Bank Charges	20,257.94	
Communication	58,450.00	
Computer Maintenance	2,34,811.00	
Council & Seminar Expenses	4,420.00	
Concession to Patients	2,18,355.00	
Rounding off	8.22	
Electricity Exp.	3,79,351.00	
Honorarium to Sisters	1,20,000.00	
Misc. Expenses	24,660.00	
News Paper & Periodicals	6,997.00	
Office Expenses	1,07,181.00	
Postage & Courier	5,013.00	
Rates & Taxes	2,850.00	
Repair/ Maintenance	9,85,158.00	
Review Meeting	4,007.00	
Staff Refreshment	16,584.00	
Staff Welfare	33,807.66	
Stationery & Printing	2,02,571.00	
T.A. for Community Volunteer	23,600.00	
Gifts & Donations	1,21,769.00	
Generator Running & maintainance	42,742.00	
Provisions	4,63,650.00	
Training on Marg Software	1,514.00	
Travelling Expenses	1,58,980.00	
Vehicle Running and Maintenance	94,832.00	38,53,441.82
" Establishment Expenses		
Basic Pay	13,96,488.00	
Capacity Building Training for Staffs	16,881.00	
Dearness Allowance	16,632.00	
Emplyees Provident Fund	5,42,755.90	
House Rent Allowance	1,82,633.00	
Incentives	16,000.00	
Grauity Contribution	2,02,100.00	
Honorarium to Trainee	2,65,104.00	
Medical Day Celebration	6,373.00	
Paid for Dental Services	13,475.00	
Staff Refreshment	2,520.00	



Salary & wages	48,03,218.00	
Patent Trademark	17,500.00	
Visit doctor Expense	700.00	
Staff Welfare	53,194.33	
Honorarium to Sisters	28,42,456.00	
Honorarium to Staffs	6,07,850.00	
Medical Allowance	16,700.00	
Wages to Community Volunteers	1,80,500.00	
PF Admin Charges	7,066.00	
Transport Allowance	90,010.00	1,12,80,156.23
" Other Expenses		
Alms & Contribution	20,351.00	
Exposure Programme	27,660.00	
Library Expense	921.00	
Other Expenses	25,602.00	
Community Based Awareness Expenses	39,754.00	
Medical Expenses	10,638.00	
Notion	3,000.00	
Residential Girls Expenses	720.00	
Training Expenses for Kishories	17,432.00	
Training Expenses for SHG /JLG	5,530.00	
Interest on GST	2,650.00	
Transfer to MSK for Utilisation	2,27,069.00	3,81,327.00
" TDS Receivables		1,44,903.00
" Interest Accrued but not due		2,20,084.09
Inter Unit payables		1,30,803.69
" Advance to Staff		1,94,868.00
" Capital Expenditure		
Air Cooler	8,000.00	
Invertor Battery	5,200.00	
Pedestral fan	2,700.00	
CCTV	32,050.00	
Equipments- Electrical	15,000.00	
Computers	1,55,404.00	
Lab Equipments	24,256.00	
Library Books	18,500.00	
Boxes	32,400.00	
Plant & Machinery	6,300.00	
TV & Home Theatre	86,000.00	
Marg Software	85,852.00	4,71,662.00
" Duties & Taxes		1,33,040.31
" TDS Payables		8,857.00
" Imprest with project		44,520.74
Expenses Payable		12,109.00



RNTCP Project expenses		26,967.00
Staff saving Funds		3,54,067.67
Payment to medicine Supplier		1,24,136.00

" **Project Expenses**


Asha Kiran Home for Girls	23,82,660.17	
Bihar Education Project	30,00,000.00	
Empowerment of Women	2,10,000.00	
Congregational Fund SND	2,65,702.00	
Empowerment through Education Project	2,10,000.00	
Manos Unidas	17,77,069.00	
Unicef	12,59,106.00	
Empowerment of Adolscent girls on Margin	5,69,632.00	
Educate Girls Empower Family & Society	17,77,069.00	
Promotion of Agro Related Livelihood Activities	1,81,800.00	
Empowerment Through Education Seikhpura	52,468.00	
Promotion of Basic Education of Girls Children - Italian Bishop	5,79,269.00	
ICEC Project	27,52,479.62	
Mashal Fc	41,17,213.00	
Welfare Empowerment of Women General	4,92,900.00	1,96,27,367.79

CLOSING BALANCE

Cash in Hand	8,85,589.28	
Cash with Bank	67,73,644.48	
Fixed Deposits	2,74,09,394.00	
Mutual Fund	1,27,44,747.99	4,78,13,375.75
Total		<u>11,60,57,667.09</u>

IN TERMS OF REPORT EVEN DATE

FOR DUTT & KHAN
CHARTERED ACCOUNTANTS
FIRM REGISTRATION NO - 000565C

Anuj Kumar Ganguly


ANUJ KUMAR GANGULY
PARTNER
M.NO -401981

Anil Kumar
PRESIDENT

**President
MASHAL**

For MASHAL

Chennamur
SECRETARY

**SECRETARY
MASHAL
PATNA**

Pradeep Singh
TREASURER

**Treasurer
MASHAL**

DATE : 06th Day of August 2020

PLACE : PATNA

UDIN : 20401981AAAAEA7428

**MASHAL
PATNA**

**SCHEDULE 'U' OF SIGNIFICANT ACCOUNTING POLICIES NOTES TO THE ACCOUNTS
FOR THE YEAR 31ST MARCH '2020**

(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 as well as reflected in Form No - 20AS.

(iii) Donations , Contributions and Grants

(a) Donations / contributions received are recognized as income when the donation is received except where the terms and conditions require the donation to be utilised over a certain period for specified purpose , such donations are recognized over the period of usage for specified purpose.

(b) Donations received in foreign currency are accounted at their net value realised at the rates prevailing on the date of credit to the designated bank account

(c) Donations received with the specific direction that they shall form part Other Fund of the society are classified as Other Donation and are directly reflected as Other Fund receipt in Balance Sheet.

Donations/Contribution made towards specified /designated purposes as per the donor's instructions are directly reflected as receipt in the designated fund account in the Balance Sheet.

(iii) Investments

(a) Investment in Fixed Deposits and mutual funds 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.

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

(vii) No Provision for gratuity liability has been made in the accounts and the same is accounted for on actual payment basis as per the policy followed by the management except Notredame Health Centre Jamalpur

where group Grautity Policy from LIC is obtained and Rs.2,02,100 paid during the year charged to revenue.



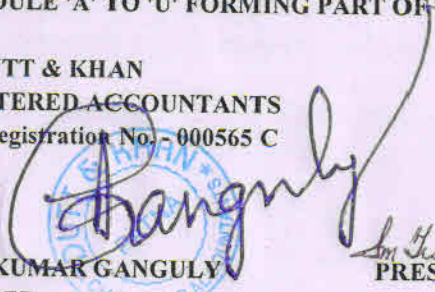
NOTES TO ACCOUNTS

1. These Consolidated financial statements includes the accounts of Mashal Head Office Patna , Sanjeevan Community Health Centre , Gahiri Notredame Health Centre Jamalpur, Sheetal Swasthya Kendra Sheikhpura, Navjeevan Health Centre Sasaram , Pushpa Community Development Centre Piro , Integrated Community Empowerment Centre Jamalpur , Mahila Shikshan Kendra Sheikhpura , Notredame Women's Development Centre Hojai Assam and Mahila Chetna Kendra Patna.
2. Capital Fund - Fixed Assets given in Schedule E represents the written down value of fixed assets as on March 31 , 2019 represented in head office and units accounts.
3. Closing Stock of Medicines of Rs. 34,80,442.75 at the end of March 31, 2020 has been taken as valued and certified by the management of FIFO, basis
4. Previous year amounts have been regrouped/ reclassified wherever necessary.

SCHEDULE 'A' TO 'U' FORMING PART OF THE ACCOUNTS

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

For MASHAL


ANUJ KUMAR GANGULY
PARTNER
M.NO. -401981


PRESIDENT


SECRETARY


TREASURER

President
MASHAL

SECRETARY
MASHAL
PATNA

Treasurer
MASHAL

PLACE: PATNA

DATE: 6th Day of August 2020

UDIN : 20401981AAAAEA7428