



**Independent Auditor's Report**

**THE MEMBERS,  
MASHAL  
20C, PATLIPUTRA COLONY  
PATNA 800014  
BIHAR**

**Report on the Audit of Financial Statements Opinion for the year ended 31<sup>st</sup> March 2023**

We have audited the accompanying financial statements of "MASHAL" ("Society"), registered under Societies Registration Act 1860 which comprise the Balance Sheet as on 31<sup>st</sup> March , 2023, 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.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Societies Registration Act, 1860 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the as at March 31, 2023, and its financial performance for the year ended on that date.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under the Societies Registration Act, 1860. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Societies Registration Act, 1860 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.





### **Emphasis of Matter**

The society unit's net worth is positive and the unit has not taken unsecured loans from its members. As per the management the Society is still a going concern entity because it is in process of identifying new plans to improve the performance of the society. Instead of the above factors there is no uncertainty on the society's ability to continue as a going concern. The society has prepared its financial statements on a going concern basis. Information other than the Financial Statements and Auditors' Report thereon The Society's management and members are responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements and our auditors' report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

The Board of Members is responsible for the matters stated in Societies Registration Act, 1860. ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Society and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, 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. In preparing the financial statements, the Board of Members is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Members either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so. The Board of Members are also responsible for overseeing the society's financial reporting process.





## **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



## **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 N , 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, 2023 ;

(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**

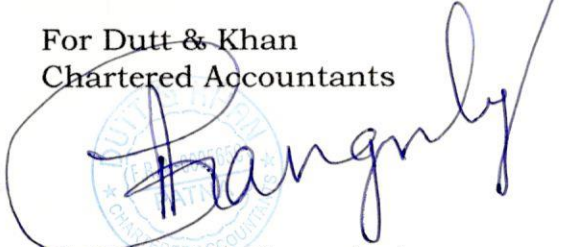
a. we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;

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 ;

d. As explain to us said society had followed the provisions of The Societies Registration Act 1860.

For Dutt & Khan  
Chartered Accountants

  
(C.A. Anuj K. Ganguly )  
Partner  
Membership no. 401981  
FRN no. 000565C OF 1972

Date : 16.08.2023

Place :Patna

UDIN : **23401981BGWDRD7966**



MASHAL  
PATNA

BALANCE SHEET AS ON 31 MARCH 2023

<u>EQUITY &amp; LIABILITIES</u>	<u>SCHEDULE</u>	<u>AMOUNT(Rs)</u>
CAPITAL & OTHER FUNDS	"A"	88,66,197.37
DESIGNATED FUND	"B"	1,34,35,980.12
GENERAL RESERVE	"C"	5,40,98,109.27
	<b>Total Rs.</b>	<b><u>7,64,00,286.76</u></b>

ASSETS

FIXED ASSETS

Gross Block	"D"	2,27,16,426.26	
Less : Accumulated depreciation		<u>1,38,50,229.84</u>	88,66,196.42

INVESTMENTS

Fixed Deposit with Bank	"E"		4,93,14,802.30
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CURRENT ASSETS , LOAN & ADVANCES

LESS:- CURRENT LIABILITIES & PROVISIONS	"F"	1,86,74,376.09	
	"G"	<u>4,55,088.05</u>	1,82,19,288.04

**Total Rs.** **7,64,00,286.76**

SIGNIFICANT ACCOUNTING POLICIES  
AND NOTES TO ACCOUNTS

"O"

Annexure to our report of even date

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

ANUJ KUMAR GANGULY  
PARTNER  
M.NO - 401981

*Arulice*  
**President  
MASHAL**

*Chennamma*  
**Secretary  
Mashal**

*Shimpya*  
**Treasurer  
Mashal**

DATE : 16.08.2023  
PLACE : PATNA

UDIN : 23401981BGWDRC9083

MASHAL  
PATNA

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH , 2023**

<u>INCOME</u>	<u>SCHEDULE</u>	<u>AMOUNT(Rs)</u>
DISPENSARY INCOME	"H"	1,41,21,574.00
SALE OF MEDICINE	"I"	4,34,09,184.83
INTEREST INCOME	"J"	19,63,586.64
OTHER INCOME	"K"	16,15,018.00
RECEIPT FROM ACTIVITY	"L"	17,08,924.00
	<b>Total</b>	<b>6,28,18,287.47</b>

EXPENDITURE

DISPENSARY SUPPLIES	"M"	13,65,377.00
COST OF MEDICINES	"N"	3,44,23,738.21
PROGRAMME EXPENSES	"O"	4,90,472.00
ESTABLISHMENT EXPENSES	"P"	1,10,23,407.32
ADMINISTRATIVE EXPENSES	"Q"	57,04,703.19
DEPRECIATION	"D"	15,80,343.00
	<b>Total</b>	<b>5,45,88,040.72</b>

Excess of Income over Expenditure for the year

**82,30,246.75**

**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 : 16.08.2023  
PLACE : PATNA

UDIN : 23401981BGWDRC9083

*Arlice*  
**President  
MASHAL**

*Chennamma*  
**Secretary  
Mashal**

*Shimpa*  
**Treasurer  
Mashal**

**SCHEDULE 'A' TO 'O' FORMING PART OF ACCOUNTS AS AT MARCH 31,2023**

**SCHEDULE A OF CAPITAL & OTHER FUNDS**

**AMOUNT(Rs.)**

**CAPITAL FUND**

As per last Balance sheet	81,85,264.37	
Add : Transfer from General Reserve (Addition of fixed assets during the year)	22,61,275.00	
Less : transfer from Income & Expenditure (To the extent of depreciation charged on fixed assets)	15,80,342.00	<b>88,66,197.37</b>

**SCHEDULE B OF DESIGNATED FUNDS**

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

As Per Last Balance Sheet	3,20,546.23	
Add : Grants and Contributions	34,81,330.00	
Add: Local Contributions (Less : Utilised during the year)	33,74,265.00	4,27,611.23

**EDUCATION OF POOR CHILDREN**

As Per Last Balance Sheet	-	
Add : Grants and Contributions	2,00,000.00	
Less : Utilised during the year Program Activities Expenses	-	2,00,000.00

**SOCIO ECONOMIC DEVELOPMENT FUND**

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

**WELFARE / EMPOWERMENT OF WOMEN GENERAL**

As Per Last Balance Sheet	18,08,125.00	
Add : Grants and Contributions	34,580.00	
Less : Utilised during the year Program Activities Expenses	4,55,688.00	13,87,017.00

**NABARD PROJECT**

As Per Last Balance Sheet	1,89,184.15	
Add : Grants and Contributions	2,08,000.00	
Add : Interest	-	
Less : Utilised during the year Program Activities Expenses	3,97,184.15	-

**NABARD SALARY II**

As Per Last Balance Sheet	-	
Add : Grants and Contributions	2,67,500.00	



Add : Interest	-	
Less : Utilised during the year		
Program Activities Expenses	-	2,67,500.00

**RAMANKABAD TRIBAL DEVELOPMENT FUND**

As Per Last Balance Sheet	-	
Add : Grants and Contributions	30,05,100.00	
Add : Interest	-	
Less : Utilised during the year		
Program Activities Expenses	124.00	30,04,976.00

**UNICEF**

As Per Last Balance Sheet	-	
Add : Grants and Contributions	76,49,400.00	
Add : Interest	-	
Less : Utilised during the year		
Program Activities Expenses	76,19,400.00	30,000.00

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

As Per Last Balance Sheet	27,60,873.82	
Add : Grants and Contributions	20,98,000.00	
Less : Utilised during the year	32,78,541.03	
	-	15,80,332.79

**NABARD FUND SEIKHPURA**

As Per Last Balance Sheet	13,200.00	
Add : Grants and Contributions	52,800.00	
Less : Utilised during the year		
Program Activities Expenses	66,000.00	-

**EMPOWERMENT OF WOMEN FUND:**

As Per last Balance Sheet	12,72,092.00	
Add : Received During the Year	-	
Less: Utilised During the Year	1,58,763.50	11,13,328.50

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

As Per Last Balance Sheet	11,74,434.86	
Add : Grants and Contributions	-	
Less : Utilised during the year		
Program Activities Expenses	4,40,811.26	7,33,623.60

**ASHA KIRAN - (BUILDING FUND)**

As Per Last Balance Sheet	1,88,952.74	
Add : Grants and Contributions	-	
Less : Utilised during the year		
Program Activities Expenses	1,88,952.74	-

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As Per Last Balance Sheet		
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Add : Grants and Contributions	10,15,274.00	
Less : Utilised during the year		
Program Activities Expenses	<u>9,27,173.00</u>	88,101.00
<b>RURAL DEVELOPMENT FUND</b>		
<b>(Integrated Community Empowerment Program )</b>		
As per Last Balance Sheet	15,77,203.00	
Add : Received during the year	5,85,000.00	
Less : Utilised during the year	<u>21,62,203.00</u>	-
<b>PROMOTION OF AGRO RELATED LIVELIHOOD GERMAN DOCTORS (FC)</b>		
As per Last Balance Sheet	2,60,704.00	
Add : Received during the year	11,83,500.00	
Add : Local Contribution		
(Less : Utilised during the year)	<u>14,44,204.00</u>	-
<b>PROMOTION OF BASIC EDUCATION OF GIRL CHILDREN- ITALIAN BISHOP (FC)</b>		
As per Last Balance Sheet	2,67,351.00	
Add : Grants/Contribution received during the year	36,25,595.00	
Add:- Local Contribution	-	
Add :- Own Contribution	-	
(Less : Utilised during the year)	<u>30,02,436.00</u>	8,90,510.00
<b>SND CONG FUND JAMALPUR 2</b>		
As per Last Balance Sheet		
Add : Received during the year	17,06,781.00	
Add : Intrest allocated from Income & Expenditure A/c	-	
(Less : Utilised during the year)	<u>36,277.00</u>	16,70,504.00
<b>SND CONG. FUND INTEGRATED TRIBAL DEVELOPMENT PROJECT</b>		
As per Last Balance Sheet	6,13,964.00	
Add : Received during the year		
Add : Intrest allocated from Income & Expenditure A/c	-	
(Less : Utilised during the year)	<u>6,13,964.00</u>	-
<b>KINDERMISSON JAMALPUR - PROMOTE BASIC LEARNIING AMONG CHILDREN</b>		
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>18,11,881.50</u>	-
<b>SND CONG FUND SEIKHPURA SASARAM</b>		
As per Last Balance Sheet		
Add : Received during the year	20,62,837.00	
Add : Intrest allocated from Income & Expenditure A/c	-	
(Less : Utilised during the year)	<u>20,361.00</u>	20,42,476.00

1,34,35,980.12



## SCHEDULE C OF GENERAL RESERVE

### GENERAL RESERVE

As per last Balance Sheet	4,74,11,418.52
Add :- transfer of Corpus Fund	15,80,342.00
Less :- Tranfer to Capital Fund	22,61,275.00
(Addition of Fixed Assets during the year)	
Less :- Salary paid	6,65,920.00
Less :- Written off	498.00
Add :- Written off	2,15,391.45
Less :- Sundry Creditors Written off	1,96,205.00
Add :- Excess of Income over Expenditure	82,30,246.75
	<u><u>5,40,98,109.27</u></u>





SCHEDULE C OF FIXED ASSETS

NAME OF ASSETS	DEP. RATES	COST			DEPRECIATION			NET BLOCK	
		AS ON 01.04.2022	ADDITIONS		AS ON 01.04.2022	FOR THE YEAR	AS ON 31.03.2023	AS ON 31.03.2022	AS ON 31.03.2023
			More Than 180 Days	Less Than 180 Days					
<b>* LAND &amp; BUILDINGS</b>									
Building	10%	22,26,727.50		22,26,727.50	17,40,699.00	48,603.00	17,89,302.00	4,86,028.50	4,37,425.50
<b>Total (A)</b>		<b>22,26,727.50</b>		<b>22,26,727.50</b>	<b>17,40,699.00</b>	<b>48,603.00</b>	<b>17,89,302.00</b>	<b>4,86,028.50</b>	<b>4,37,425.50</b>
<b>* FURNITURE &amp; FIXTURES</b>									
Furniture	10%	7,68,837.92	-	7,68,837.92	5,76,015.41	19,282.00	5,95,297.41	1,92,822.51	1,73,540.51
Fan & Fittings	10%	1,10,054.00	-	1,10,054.00	57,303.45	867.00	57,303.45	58,611.55	52,750.55
Furniture (SHG)	10%	34,623.00	-	34,623.00	26,252.00	837.00	27,089.00	8,371.00	7,534.00
<b>Total (B)</b>		<b>9,13,514.92</b>		<b>9,13,514.92</b>	<b>6,53,709.86</b>	<b>25,989.00</b>	<b>6,79,689.86</b>	<b>2,59,805.06</b>	<b>2,33,825.06</b>
<b>* PLANT &amp; MACHINERY</b>									
Equipment's	15%	13,56,836.34	-	13,56,836.34	10,13,562.92	51,491.00	10,65,053.92	3,43,273.42	2,91,782.42
General	15%	18,45,598.00	-	18,45,598.00	13,91,815.19	68,057.00	14,59,882.19	4,53,782.81	3,85,715.81
Lab Equipment	15%	19,58,641.00	1,79,500.00	21,38,141.00	12,09,290.00	1,39,328.00	13,48,618.00	7,49,351.00	7,89,523.00
Computer	40%	7,28,048.00	-	7,28,048.00	6,49,337.00	31,484.00	6,80,821.00	78,711.00	47,227.00
Air Conditioner	15%	36,000.00	-	36,000.00	9,990.00	3,902.00	13,892.00	26,010.00	22,108.00
Computer (SHG)	40%	40,000.00	-	40,000.00	39,996.00	2.00	39,998.00	4.00	2.00
Equipment's (SHG)	15%	9,890.00	-	9,890.00	8,360.00	230.00	8,590.00	1,530.00	1,300.00
Generator	15%	2,50,000.00	-	2,50,000.00	2,24,308.00	3,854.00	2,28,162.00	25,692.00	21,838.00
Library	40%	39,376.55	-	39,376.55	38,913.64	185.00	39,098.64	462.91	277.91
Fire Extinguisher	15%	76,118.00	-	76,118.00	8,633.00	10,123.00	18,756.00	67,485.00	57,362.00
Medonic Hematology Analyzer	15%	22,420.00	-	22,420.00	4,793.00	2,644.00	7,437.00	17,627.00	14,983.00
Pumps	15%	33,450.00	-	33,450.00	32,132.42	198.00	32,330.42	1,317.58	1,119.58
Quant Analyser	15%	1,66,499.00	-	1,66,499.00	35,589.00	19,637.00	55,226.00	1,30,910.00	1,11,273.00
RO Machine	15%	18,500.00	-	18,500.00	7,139.00	1,704.00	8,843.00	11,361.00	9,657.00
Water Tank	15%	19,150.00	-	19,150.00	11,928.00	1,083.00	13,011.00	7,222.00	6,139.00
Smoke Detector	15%	75,000.00	-	75,000.00	11,250.00	9,563.00	20,813.00	63,750.00	54,187.00
SCA Machine	15%	4,06,087.00	-	4,06,087.00	3,19,084.00	13,050.00	3,32,134.00	87,003.00	73,953.00
Tube Well	15%	1,84,604.00	-	1,84,604.00	39,459.00	21,772.00	61,231.00	1,45,145.00	1,23,373.00
CCTV	15%	1,36,040.00	-	1,36,040.00	38,925.00	14,567.00	53,492.00	97,115.00	82,548.00
UPS	15%	18,500.00	-	18,500.00	-	2,775.00	2,775.00	-	15,725.00
Inverter Battery	15%	-	44,500.00	44,500.00	-	3,338.00	3,338.00	-	41,162.00
Ultrasound Machine	15%	-	16,00,000.00	16,00,000.00	-	2,40,000.00	2,40,000.00	-	13,60,000.00
AMC for BC 2300 Analyser	15%	-	25,000.00	25,000.00	-	3,750.00	3,750.00	-	21,250.00
Camera	15%	9,990.00	-	9,990.00	8,872.87	168.00	9,040.87	1,117.13	949.13
Refrigerator	15%	37,990.00	-	37,990.00	9,977.85	227.00	10,204.85	28,012.15	27,785.15
Microscope	15%	46,032.00	-	46,032.00	40,699.83	800.00	41,499.83	5,332.17	4,532.17
Medicated Thermal Bed	15%	1,59,000.00	-	1,59,000.00	1,08,029.00	7,646.00	1,15,675.00	50,971.00	43,325.00
Mobile	15%	8,500.00	9,500.00	18,000.00	5,534.00	1,157.00	6,691.00	2,966.00	11,309.00
Money Detector Machine	15%	2,500.00	-	2,500.00	2,241.96	39.00	2,280.96	258.04	219.04
Stabiliser	15%	40,140.00	-	40,140.00	25,816.61	2,149.00	27,965.61	14,323.39	12,174.39
Vehicle	15%	12,09,306.60	-	12,09,306.60	5,30,114.80	1,01,879.00	6,31,993.80	6,79,191.80	5,77,312.80
Cycle	15%	2,600.00	-	2,600.00	2,332.89	40.00	2,372.89	267.11	227.11
Medical Equipments	15%	23,000.00	-	23,000.00	11,895.00	1,666.00	13,561.00	11,105.00	9,439.00
Solar Panel	40%	3,97,699.00	1,28,400.00	5,26,099.00	3,17,661.00	1,08,375.00	4,26,036.00	80,038.00	2,25,063.00
<b>Total (C)</b>		<b>93,39,015.49</b>	<b>19,51,400.00</b>	<b>1,14,69,415.49</b>	<b>61,57,680.96</b>	<b>8,66,893.00</b>	<b>70,24,573.96</b>	<b>31,81,334.51</b>	<b>44,44,841.51</b>
<b>Total (A+B+C)</b>		<b>1,24,79,257.91</b>	<b>19,51,400.00</b>	<b>1,46,09,657.91</b>	<b>85,52,089.84</b>	<b>9,41,476.00</b>	<b>94,93,565.84</b>	<b>39,27,168.07</b>	<b>51,16,092.07</b>



MASHAL  
PATNA  
SOCIAL CENTRE

NAME OF ASSETS	DEP. RATES	COST				DEPRECIATION			NET BLOCK	
		AS ON		AS ON 31.03.2023	AS ON 01.04.2022	FOR THE YEAR	AS ON 31.03.2023	AS ON 31.03.2022	AS ON 31.03.2023	AS ON 31.03.2022
		01.04.2022	ADDITIONS							
<b>Computers</b>										
Computers	40%	8,576.57	-	8,576.57	7,910.00	267.00	8,177.00	399.57	666.57	
<b>Office Equipment</b>										
CCTV	15%	90,456.00	-	90,456.00	46,779.00	6,552.00	53,331.00	37,125.00	43,677.00	
Fridge	15%	64,124.59	-	64,124.59	35,672.00	4,268.00	39,940.00	24,184.59	28,452.59	
Inventor & Battery	15%	78,800.03	-	78,800.03	42,668.00	5,420.00	48,088.00	30,712.03	36,132.03	
Pedestral Fan	15%	8,660.09	-	8,660.09	4,357.00	645.00	5,002.00	3,658.09	4,303.09	
Water Filter	15%	9,029.40	-	9,029.40	5,023.00	601.00	5,624.00	3,405.40	4,006.40	
<b>Vechile</b>										
Motor Cycle	15%	1,04,990.99	-	1,04,990.99	58,406.00	6,988.00	65,394.00	39,596.99	46,584.99	
<b>Plant &amp; Machinery</b>										
Boxes	5%	32,400.00	-	32,400.00	4,621.00	1,389.00	6,010.00	26,390.00	27,779.00	
Plant & Machinery	15%	1,09,269.43	-	1,09,269.43	58,817.00	7,568.00	66,385.00	42,884.43	50,452.43	
TV & Home Theatre	15%	86,000.00	-	86,000.00	28,526.00	8,621.00	37,147.00	48,853.00	57,474.00	
Mobile	15%	16,150.00	-	16,150.00	6,976.00	1,376.00	8,352.00	7,798.00	9,174.00	
Weighting Machine	15%	3,844.48	-	3,844.48	2,139.00	256.00	2,395.00	1,449.48	1,705.48	
<b>FURNITURE &amp; FIXTURES</b>										
Furniture & Fittings	10%	6,20,062.94	-	6,20,062.94	2,53,529.00	36,653.00	2,90,182.00	3,29,880.94	3,66,533.94	
<b>TOTAL Rs.</b>		<b>12,32,364.52</b>	<b>-</b>	<b>12,32,364.52</b>	<b>5,55,423.00</b>	<b>80,604.00</b>	<b>6,36,027.00</b>	<b>5,96,337.52</b>	<b>6,76,941.52</b>	





NAME OF ASSETS	DEP. RATE	COST				DEPRECIATION			NET BLOCK	
		AS ON 01.04.2022	ADDITIONS		AS ON 31.03.2023	AS ON 01.04.2022	FOR THE YEAR	AS ON 31.03.2023	AS ON 31.03.2023	AS ON 31.03.2022
			More Than 180 Days	Less Than 180 Days						
* FURNITURE & FIXTURES										
- Furniture	10%	5,10,217.64	-	5,10,217.64	2,00,232.00	30,999.00	2,31,231.00	2,78,986.64	3,09,985.64	
* PLANT & MACHINERY										
- Electrical Equipments	15%	3,15,928.12	-	3,15,928.12	1,86,753.00	19,376.00	2,06,129.00	1,09,799.12	1,29,175.12	
- Library books	40%	12,712.00	-	12,712.00	11,849.00	345.00	12,194.00	518.00	863.00	
- Audio Visual Equipments	15%	1,49,916.00	-	1,49,916.00	1,05,754.00	6,624.00	1,12,378.00	37,538.00	44,162.00	
- Kitchen Equipments	15%	81,030.00	-	81,030.00	47,362.00	5,050.00	52,412.00	28,618.00	33,668.00	
- Camera	15%	-	68,875.00	68,875.00	10,331.00	10,331.00	10,331.00	58,544.00	-	
- Bolero	15%	12,20,965.00	-	12,20,965.00	91,572.00	1,69,409.00	2,60,981.00	9,59,984.00	11,29,393.00	
- Vehicle mck	15%	7,083.79	-	7,083.79	1,966.00	768.00	2,734.00	4,349.79	5,117.79	
- Mobile	15%	10,500.00	-	10,500.00	2,914.00	1,138.00	4,052.00	6,448.00	7,586.00	
- Computers & Software	40%	7,31,438.28	62,000.00	7,93,438.28	7,01,594.00	24,338.00	7,25,932.00	67,506.28	29,844.28	
- Marg ERP 9+Silver	40%	85,852.00	-	85,852.00	61,127.00	9,890.00	71,017.00	14,835.00	24,725.00	
- Air Cooler	15%	8,000.00	-	8,000.00	3,087.00	737.00	3,824.00	4,176.00	4,913.00	
- Bicycle	15%	15,800.00	-	15,800.00	12,144.00	548.00	12,692.00	3,108.00	3,656.00	
- Scooty	15%	1,31,331.00	-	1,31,331.00	1,00,096.00	4,685.00	1,04,781.00	26,550.00	31,235.00	
- Jeep	15%	6,76,413.00	-	6,76,413.00	5,21,893.00	23,178.00	5,45,071.00	1,31,342.00	1,54,520.00	
- Bolero	15%	11,97,085.00	-	11,97,085.00	89,781.00	1,66,096.00	2,55,877.00	9,41,208.00	11,07,304.00	
- Health Centre Lab Equipments	15%	14,80,487.00	-	14,80,487.00	9,71,346.00	76,371.00	10,47,717.00	4,32,770.00	5,09,141.00	
- Generator	15%	28,800.00	-	28,800.00	14,894.00	2,086.00	16,980.00	11,820.00	13,906.00	
- CCTV	15%	79,970.00	-	79,970.00	38,010.00	6,294.00	44,304.00	35,666.00	41,960.00	
<b>TOTAL Rs.</b>		<b>67,43,528.83</b>	<b>68,875.00</b>	<b>68,74,403.83</b>	<b>31,62,374.00</b>	<b>5,58,263.00</b>	<b>37,20,637.00</b>	<b>31,53,766.83</b>	<b>35,81,154.83</b>	



**MASHAL , PATNA**

**Schedule 'E' of FIXED DEPOSIT WITH BANK Forming Part of Balance sheet as at 31st March, 2023**

Sl.no.	Name of Bank	Account No.	Date of Deposit	Amount Deposited	Maturity Amount	Rate of Interest	Date of Maturity	As on 31.03.2022	Interest Earned	TDS on Interest	As on 31-03-2023
1	DAKSHIN BIHAR GRAMIN BANK	3222310002344	31-03-2021	13,00,000.00	15,24,704.00	5.35%	31-03-2024	13,62,595.00	74,294.00	7,430.00	14,29,459.00
2	CENTRAL BANK	3529784120	03-07-2021	16,71,693.00	17,55,123.00	4.90%	03-07-2022	17,26,430.00	-	8,360.00	
3	DAKSHIN BIHAR GRAMIN BANK	32223100003448	31-03-2022	11,00,000.00	11,56,040.00	5.00%	31-03-2023	-	55,933.00	5,593.00	11,50,340.00
4	CENTRAL BANK	5362109635	03-03-2023	12,00,000.00	13,10,933.00	7.35%	20-05-2024		6,766.00		12,06,766.00
5	CANARA BANK	2315401004194/1	19.03.2022	5,59,648.00	5,88,742.00	5.10%	19.03.2023	5,60,635.00	28,141.14		
			19.03.2023	5,88,740.00	6,29,497.00	6.75%	19.03.2024		1,324.67		5,90,100.81
6	CENTRAL BANK	3807925247	19.03.2020	5,00,000.00	5,97,809.00	6.00%	19.03.2023	5,60,832.00	36,977.00	6,674.00	
			19.03.2023	5,91,135.00	6,32,058.00	6.75%	19.03.2024		282.00		5,91,417.00
7	CANARA BANK	2315401004549/1	30.09.2021	2,04,448.00	2,04,449.00	4.45%	30.09.2022	2,04,448.00	4,497.33	-	
			30.09.2022	2,08,945.33	2,13,859.00	4.65%	31.03.2023		4,913.51		2,13,858.84
8	CENTRAL BANK	3899408719	30.09.2021	2,08,637.00	2,13,094.00	4.25%	30.09.2022	2,08,637.00	4,457.00	-	
			30.09.2022	2,13,094.00	2,18,077.00	4.65%	30.03.2023		4,983.00	1,869.00	2,16,208.00
9	Canara Bank	4950401000190/6	17.03.2022	3,00,000.00	3,15,907.00	5.20%	17.03.2023	3,15,858.00	-		-
10	Canara Bank	4950401000190/7	24.03.2022	4,00,000.00	4,21,209.00	5.20%	24.03.2022	4,21,178.00	-		-
11	Canara Bank	4950401000190/9	13.04.2021	7,00,000.00	7,37,116.00	5.20%	13.04.2022	7,31,683.00	6,418.00		
12	Canara Bank	140046726615/1	02.04.2022	8,00,000.00	8,41,587.00	5.10%	04.05.2023	-	20,517.00	2,052.00	8,18,465.00
13	Canara Bank	140046726615/1	04.05.2022	8,00,000.00	8,41,587.00	5.10%	04.05.2023	-	17,120.00	1,712.00	8,15,408.00
14	Canara Bank	2474401001931/18	25.03.2022	1,72,687.00	1,72,687.00	5.10%	25.03.2023	1,74,889.00	4,961.00	-	
			25.03.2023	1,79,850.00	1,92,300.00	6.75%	25.03.2024	-	202.00		1,80,052.00
15	Canara Bank	2474401001931/2	25.03.2022	1,70,963.00	1,79,851.00	5.10%	25.03.2023	1,70,963.00	11,851.00		-
16	Canara Bank	2474401001931/5	29.03.2022	1,44,976.00	1,44,976.00	5.10%	29.03.2023	1,44,976.00	-		-
17	Canara Bank	2474401002550/1	26.09.2022	1,50,211.00	1,62,196.00	5.15%	26.09.2023	1,50,211.00	8,000.00		1,58,211.00
18	Canara Bank	2474401001490	10-09-2020	2,49,278.00	2,90,630.00	5.30%	10-09-2023	2,66,577.00	14,317.00	1,362.00	2,79,532.00
19	Canara Bank	2474401002551	27.03.2022	8,08,543.00	8,26,388.00	4.45%	27.09.2022	8,08,503.00	26,356.00		-

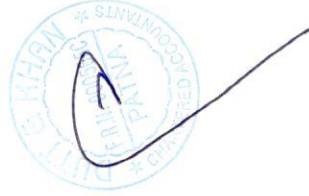






20	Canara Bank	140090827845/1	28.03.2023	8,00,000.00	9,70,726.00	6.50%	28.03.2026	-	-	-	8,00,000.00
21	DAKSHIN BIHAR	322203100019309	02.06.2021	4,47,468.00	4,71,194.00	5.20%	02.06.2022	4,64,852.00	6,342.00	634.00	
			02.06.2022	4,70,560.00		6.00%	02.06.2022		21,175.20	2,117.52	4,89,617.68
22	DAKSHIN BIHAR	322203100026415	06.03.2022	1,34,229.00	1,34,229.00	5.00%	06.03.2023	1,34,643.00	6,732.15	673.22	
			06.03.2023	1,40,701.94		6.00%	06.03.2024		578.23	57.82	1,41,222.34
23	DAKSHIN BIHAR	32223100002646	02.08.2021	2,00,000.00	2,21,771.00	5.20%	02.08.2023	2,06,180.00	10,721.36	1,072.14	2,15,829.22
24	Central Bank	3330772561	25.09.2021	1,22,886.00	1,29,019.00	4.90%	25.09.2022	1,25,677.00	3,803.00	381.00	-
25	Central Bank	3330773520	25.09.2021	3,27,703.00	3,44,058.00	4.90%	25.09.2022	3,35,147.00	10,209.00	1,021.00	
26	Central Bank	3447016603	27.03.2022	7,67,181.00	7,70,835.00	5.00%	27.03.2023	7,67,748.00	38,561.00	3,587.00	
27	Central Bank	3529482903	30.03.2022	14,18,777.00	14,25,546.00	5.00%	30.03.2023	14,19,128.00	72,436.00	7,244.00	14,83,827.00
28	Central Bank	3631628040	04.09.2021	12,49,532.00	13,11,893.00	4.90%	04.09.2022	12,69,502.00	10,940.00	1,094.00	
29	Central Bank	3641974858	02.11.2021	8,73,143.00	9,16,720.00	5.00%	02.11.2022	8,89,183.00	27,673.00	2,768.00	
30	Central Bank	3668298143	13.03.2022	14,93,263.00	15,69,338.00	5.00%	13.03.2023	14,96,762.00	77,644.00	7,765.00	15,65,115.00
31	Central Bank	3671141538	28.03.2022	7,45,989.00	7,83,994.00	5.00%	28.03.2023	7,46,358.00	38,170.00	3,817.00	7,80,707.00
32	Central Bank	3791975871	20.12.2022	18,26,649.00	19,19,708.00	5.00%	20.12.2023	18,49,395.00	1,00,377.00	10,038.00	19,31,649.00
33	Central Bank	3743837511	29.03.2022	28,12,731.00	29,56,027.00	5.00%	29.03.2023	28,13,772.00	1,43,763.00	14,377.00	29,41,691.00
34	Central Bank	3742241996	19.03.2022	29,29,844.00	30,79,106.00	5.00%	19.03.2023	29,34,540.00	1,51,369.00	15,137.00	30,69,028.00
35	Central Bank	3743917577	29.03.2022	4,68,787.00	4,92,670.00	5.00%	29.03.2023	4,68,961.00	23,961.00	2,397.00	4,90,280.00
36	Central Bank	5218250493	23.03.2022	12,00,000.00	12,66,490.00	5.00%	23.04.2023	12,01,184.00	61,202.00	6,121.00	12,55,081.00
37	Central Bank	5212838876	09.03.2022	17,00,000.00	17,00,000.00	5.00%	09.04.2023		84,648.00	8,465.00	17,00,000.00
38	Central Bank	5146459734	21.09.2021	10,00,000.00	10,00,000.00	5.00%	21.09.2023		49,793.00	4,980.00	10,00,000.00
39	Central Bank	5373604864	28.03.2023	8,00,000.00	8,73,955.00	7.35%	14.06.2024		639.00	64.00	8,00,575.00
40	Central Bank	5367732000	16.03.2023	20,00,000.00	20,00,000.00	7.35%	02.06.2024		6,284.00	629.00	20,00,000.00
41	Central Bank	5304988613	27.10.2022	25,00,000.00	33,10,407.00	5.60%	27.10.2027		60,237.00	6,024.00	25,54,213.00

42	Central Bank	5250424982	15.06.2022	25,00,000.00	33,01,407.00	5.60%	15.06.2027	1,13,220.00	11,322.00	26,01,898.00
43	Central Bank	3791713236		90,779.00						90,779.00
44	Central Bank	5169956321		15,00,000.00						15,00,000.00
45	State Bank of India	41311553061		20,00,000.00						20,00,000.00
46	State Bank of India	41557979132		20,00,000.00						20,00,000.00
<b>TOTAL</b>				<b>4,77,43,071.27</b>	<b>4,51,19,912.00</b>			<b>2,49,31,447.00</b>	<b>1,46,837.69</b>	<b>3,90,61,329.89</b>





Investment in Mutual Fund

S.N.	Name Fund	Folio No.:	Opening	Matured /Redeemed	Loss in Mutual Fund	Gain in Mutual Fund	As on 31.03.2023 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>



**SCHEDULE F OF CURRENT ASSETS , LOANS & ADVANCES****Amount (Rs.)****CASH & BANK BALANCES**

Cash in Hand		4,03,284.96	
Cash in Hand (Asha Kiran)		24,102.00	
Cash in Hand (NABARD )		50,655.00	
Bank Balances			
In Saving Accounts with			
Dakshin Bihar Gramin Bank32220110069024	4,92,963.20		
Canara Bank 2315101005509	4,78,776.60		
Canara Bank 2474101020456	2,53,720.00		
<b>BGB 32220110014757</b>	1,11,720.20		
UNION BANK OF INDIA-712302010001374	12,590.00		
<b>Bank of India 45651020000022</b>	1,23,203.10		
Central Bank S.B.A/c -2134784646	7,66,958.75		
Central Bank of India - 3669644285(Asha Kiran)	4,03,509.23		
Mashal TDF Project 5369775542 CBI	2,67,500.00		
Uco Bank 24370110069813	30,05,976.00		
Uco Bank 24370110067048	15,29,677.79		
CENTRAL BANK OF INDIA301232219	8,04,892.30		
STATE BANK OF INDIA 40106180519	11,728.08		
STATE BANK OF INDIA 40218646507	9,24,158.64		
State Bank of India CA 38744652948	6,27,395.35		
CANARA BANK 247410102570	1,45,375.00		
Canara Bank 1433101030984	14,06,361.67		
Central Bank of India 2134784283	3,26,684.61		
CBI 1523272655	2,70,294.22	1,19,63,484.74	1,24,41,526.70

Stock of Medicine & Supplies			45,79,789.62
(As per inventory taken, valued and certified by the Management)			
Navjeevan Development Centre (RNTCP Project)			5,57,455.00
Security Deposit (Solar Panel)			10,000.00
Loan Against Salary to Staff			11,000.00
Security Deposit(Electricity)			1,500.00
Earnest Money Deposit			5,000.00
TDS Receivables			10,68,104.77
			<b>1,86,74,376.09</b>

**SCHEDULE G OF CURRENT LIABILITIES**

EPF Payable		29,895.05
Electric Bill Payables		1,902.00
GST Payables		3,33,252.00
Newspaper Bill payable		140.00
Telephone Bill Payable.		1,152.00
Sundry Creditors (Shree Raj Medico)		22,057.00
Staff Security Fund		27,750.00
Mashal Ho		38,940.00



**4,55,088.05**

**SCHEDULE H OF DISPENSARY INCOME**

Registration Fee	55,11,549.00
Medical Treatment	10,03,278.00
UCG(Ultrasound)	29,13,597.00
Lab & vaccination Income	40,07,199.00
Alternative Treatment	2,40,000.00
Neb Income	13,601.00
BMD Income	9,000.00
PT Income	97,050.00
SPM Income	38,750.00
Dental Income	4,250.00
X Ray Income	2,83,300.00

**1,41,21,574.00**

**SCHEDULE I OF SALES**

Sale of Medicine @ 0%	3,02,079.94
Sale of Medicine @ 5%	17,42,309.87
Sale of Medicine @ 12%	3,89,28,903.93
Sale of Medicine @ 18%	24,35,891.09

**4,34,09,184.83**

**SCHEDULE J OF INTEREST INCOME**

On Saving Account	2,03,516.00
On Fixed Deposits	17,60,070.64

**19,63,586.64**

**SCHEDULE K OF OTHER INCOMES**

Donation Box Income	36,461.00
Room & Boards	2,06,875.00
Farms	900.00
Income From Computer Courses	65,300.00
income from Hall & Assoceries	9,52,142.00
Income From Training Activities	1,00,500.00
Income From Vehicle	2,52,840.00

**16,15,018.00**

**SCHEDULE L OF RECEIPTS FROM ACTIVITIES**

Contribution	15,21,424.00
Contribution From SHGs Women	8,000.00
Donation	1,79,500.00

**Total Rs.**

**17,08,924.00**

**SCHEDULE M OF DISPENSARY SUPPLIES**

Store , Surgical Supplies

13,65,377.00

**13,65,377.00**





**SCHEDULE N OF COST OF MEDICINES**

Opening Stock	32,25,355.29	
Add : Purchase of Medicines	3,57,78,172.54	
less :- Closing Stock	45,79,789.62	<b>3,44,23,738.21</b>

**SCHEDULE O OF ESTABLISHMENT EXPENSES**

Wages	10,74,886.00
Honorarium	37,98,650.00
Staff welfare	1,41,180.00
Basic Pay	26,08,982.00
Dearness Allowances	19,16,302.00
EPF- Employer's Contribution	6,27,611.27
Gratuity	2,12,125.00
Honorarium	21,000.00
House Rent Allowances	2,85,003.00
PF Admin Charges	20,402.05
Medical Allowance	67,200.00
Visit Doctor Expenses	2,125.00
Staff Refreshment	62,361.00
Honorarium to Trainee	1,32,780.00
Transportation Allowance	52,800.00
	<b>1,10,23,407.32</b>

**SCHEDULE P OF ADMISTRATION EXPENSES**

Audit Fee	4,60,805.00
Asha Kiran Lift Maintainance Fees	1,15,148.00
Charity for Asha Kiran	21,815.00
Concession to Patient	6,24,471.33
Bank Charges	91,382.24
Computer Expenses	1,08,361.00
Computer Exam fees	6,600.00
Development Programme	2,82,994.00
Electricity ,Fuel Expenses	5,13,443.00
Communication Expenses	96,348.00
Software Renewal	7,618.00
Postage	462.00
Professional Fees	2,500.00
Printing & Stationary	3,54,278.00
Office Expenses	37,715.00
Repair & Maintainance	23,65,356.00
Rounding off	-36.38
Seminar Expenses	52,160.00
Travel & Conveyance	2,45,220.00
News paper & Periodicals	9,577.00
Vechile running and Maintainance	1,09,556.00
Generator Running and Maintainance	48,425.00



Gift & Charity	1,27,833.00
Website Expenses	2,400.00
Transportation Charges	20,272.00
	<u>57,04,703.19</u>

**SCHEDULE Q OF PROGRAMME EXPENSES**

Food Expenses	1,65,543.00
Training Activity for Women	59,951.00
Vechile Running & Maintainance	2,64,978.00
<b>Total</b>	<u><u>4,90,472.00</u></u>





## **MASHAL**

### **(UNIT OF MASHAL)**

#### **Schedule 0: NOTES ON ACCOUNTS**

### **1. ACTIVITIES AND BASIS OF ACCOUNTING**

#### **1.1 Activities and organization**

MASHAL is a charitable social organization which was established in 2000 also having a FCRA registration. It is the Socio-health wing of the Sister of Notre Dame , Patna . The Society has enhanced the rural health and empowerment of women and girls of the marginalized sessions through its various programs and activities at grassroot level. Its has 4 Health Center and 4 Social Center Currently which are as follows :-

HEALTH CENTRE :-

- NOTRE DAME HEALTH CENTER, JAMALPUR
- NAVJEEVAN HEALTH CENTER , SASARAM
- SHEETAL SWASTHYA KENDRA, SHEIKHPURA
- SANJEEVAN COMMUNITY HEALTH CENTER, GAHIRI

SOCIAL CENTER:-

- PUSHPA COMMUNITY DEVELOPMENT CENTER, SASARAM
- NOTRE DAME WOMEN DEVELOPMENT CENTER, HOJAI
- MAHILA SHIKSHAN KENDRA , SHEIKHPURA
- INTEGRATED COMMUNITY EMPOWERMENT CENTER, JAMALPUR

Apart from this MASHAL is currently running one Shelter Home For Girls Name ASHA KIRAN which is funded by Government of Bihar.

#### **1.2 Significant Accounting Policies and basis of preparation**

This note contains the Society's significant accounting policies that relate to the Unit's consolidated financial statements. Accounting policies specific to one note are described in the below mentioned notes :-



**a. Statement of Compliance**

The Financial Statement have been prepared in accordance with the Indian Accounting Standards (IAS) issued by the Institute of Chartered Accountants of India and are presented in accordance with the Societies Registration Act 1860.

**b. Basis of Preparation of Financial Statements**

The Accounts of the institution are prepared on Historical cost convention using the accrual basis of accounting unless stated otherwise hereinafter . Accounting policies not specifically referred to are consistent with generally accepted accounting principles .

**c. Revenue Recognition :**

- Contribution received towards specified / earmarked purposes/ projects are directly credited to 'Specified Grants Funds and in the Income & expenditure Account to the extent of revenue expenditure incurred therefrom during the year.
- The Institution is a charitable organization , it is functioning in accordance with its laid down objectives . The main sources of income from Donation and contribution , Income from training, sale of medicines , Fees Collected from Patients is accounted as per accrual system of accountancy
- Interest Income from Saving bank account is recognized when actually credited in the bank accounts. Interest Income from time deposit and interest bearing securities is recognized on time proportion method taking into account, the amount outstanding and rate applicable.

**d. Investments**

Investments in Fixed Deposit and mutual funds are stated at their face value.

**e. 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.





- Depreciation for the year has been provided on all fixed assets as per the rates prescribed as per The Income Tax Act 1961 , on the both , opening balance as per the last Balance Sheet and additions for the year.

## 2. INCOME OF THE ORGANIZATION :-

Income of the Organization mainly comes from below mentioned activities :-

• DISPENSARY INCOME	:- 1,41,21,574.00
• SALE OF MEDICINE	:- 4,34,09,184.83
• INTEREST INCOME	:- 19,63,586.64
• OTHER INCOME	:- 16,15,018.00
• RECEIPT FROM ACTIVITY	:- 17,08,924.00

## 3. RESERVES:-

The Social Centre has maintained a general reserve which is created out from the Surplus made by the health center after making all the expenses . Balance in General Reserve as on 31.03.2023 is INR 5,40,98,109.27

## 4. DESIGNATED FUND

The Mashal has designated Fund which is created out from the Funds received from different Institutions which includes both national and International Funding Agency . Balance in Designated Fund as on 31.03.2023 is INR 1,34,35,980.12

## 5. EXPENDITURE:-

Operating Expenditure Comprises the following :-

• DISPENSARY SUPPLIES	:- 13,65,377.00
• COST OF MEDICINE SOLD	:- 3,44,23,738.21
• PROGRAMME EXPENSES	:- 19,63,586.64
• ESTABLISHMENT EXPENSES	:- 1,10,23,407.32
• ADMINISTRATIVE EXPENSES	:- 57,04,703.19

Non Operating Expenditure Comprises the following :-

• Depreciation to Fixed Assets	:- 5,58,26
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## 6. CASH AND BANK BALANCE :-

- Cash Balance is as per cashbook maintained by the Society which is duly certified by the management of the Social Center.
- MASHAL is currently maintaining Nineteen Bank accounts. Details of Saving Bank account maintained by Social Center with their respective Balance are as follows :-

### DAKSHIN BIHAR GRAMIN

BANK 32220110069024	:- 4,92,963.20
CANARA BANK 2315101005509	:-4,78,776.60
CANARA BANK 2474101020456	:- 2,53,720.00
BIHAR GRAMIN BANK 32220110014757	:- 1,11,720.00
UNION BANK OF INDIA 712302010001374	:-12,590.00
BANK OF INDIA 45651020000022	:- 1,23,203.10
CENTRAL BANK OF INDIA 2134784646	:- 7,66,958.75
CENTRAL BANK OF INDIA 3669644285	:- 4,03,509.23
CENTRAL BANK OF INDIA 5369775542	:- 2,67,500.00
UCO BANK 24370110069813	:- 30,05,976.00
UCO BANK 24370110067048	:- 15,29,677.79
CENTRAL BANK OF INDIA 301232219	:- 8,04,892.30
STATE BANK OF INDIA 40106180519	:- 11,728.08
STATE BANK OF INDIA 40218646507	:- 9,24,158.64
STATE BANK OF INDIA 38744652948	:- 6,27,395.35
CANARA BANK 247410102570	:- 1,45,375.00
CANARA BANK 1433101030984	:- 14,06,361.67
CENTRAL BANK OF INDIA 2134784283	:- 3,26,684.61
CENTRAL BANK OF INDIA 1523272655	:- 2,70,294.22

## ,OPENING BALANCE:-

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

## 7. EMPLOYEE BENEFIT SCHEME :-

- Gratuity Benefit : Gratuity hasn't been paid or provisions is made for staffs.
- There is no Provision for ESIC.





## 8. PROJECTS RUNNIG BY MASHAL :-

Mashal is currently running various project in Bihar for empowerment of women and girls of the marginalized community. The various project running by Mashal are as follows :-

- ASHA KIRAN HOME FOR GIRLS
- WELFARE / EMPOWERMENT OF WOMEN GENERAL
- RAMANKABAD TRIBAL DEVELOPMENT
- TRIBAL DEVELOPMENT
- EMPOWERMENT OF WOMEN PROJECT
- SUMBHUK
- Integrated Community Empowerment Program
- PROMOTION OF AGRO RELATED LIVELIHOOD GERMAN DOCTORS
- PROMOTION OF BASIC EDUCATION OF GIRL CHILDREN
- SND CONG. FUND INTEGRATED TRIBAL DEVELOPMENT PROJECT
- KINDERMISSISON JAMALPUR - PROMOTE BASIC LEARNIING AMONG CHILDREN

FOR DUTT & KHAN  
CHARTERED ACCOUNTANTS  
F.R.N : 000565C

ANUJ KUMAR GANGULY  
PARTNER  
M.NO : 401981

DATE : 16.08.2023  
PLACE : PATNA

UDIN : 23401981BGWDRC9083

*A. Ali*  
President  
**MASHAL**

*Chauhan*  
Secretary  
**Mashal**

*Shunypal*  
Treasurer  
**Mashal**