



Independent Auditor's Report

**THE MEMBERS,
MASHAL
FOREIGN CONTRIBUTION ACCOUNT
FOR THE YEAR ENDED 31ST. MARCH 2022
Report on the Financial Statements**

We have audited the accompanying financial statements of MASHAL FOREIGN CONTRIBUTION ACCOUNT at PATNA registered under Foreign Contribution (Regulation Act)2010. which comprise the Balance Sheet as at 31st 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, 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, 2022 ;

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

FOREIGN CONTRIBUTIONS ACCOUNTS

BALANCE SHEET AS AT 31ST MARCH , 2022

<u>SOURCE OF FUNDS</u>	<u>SCHEDULE</u>	<u>AMOUNT(Rs)</u>
CAPITAL FUND	"A"	19,29,038.00
DESIGNATED FUND	"B"	71,66,583.10
GENERAL RESERVE	"C"	16,84,321.14
	Total	<u><u>1,07,79,942.24</u></u>

ASSETS

FIXED ASSETS

Gross Block	"D"	42,63,472.00	
Less : Acumlated depreciation		23,34,434.00	19,29,038.00

INVESTMENTS

"E" 78,90,779.00

**CURRENT ASSETS , LOAN & ADVANCES
LESS:- CURRENT LIABILITIES & PROVISIONS**

"F" 9,60,125.24
"G" - 9,60,125.24

Total **1,07,79,942.24**

**SIGNIFICANT ACCOUNTING POLICIES
AND NOTES TO ACCOUNTS**

"J"

Annexure to our report of even date

FOR DUTT & KHAN
CHARTERED ACCOUNTANTS
REGISTRATION NO : 000565C

ANUJ KUMAR GANGULY
PARTNER
M.NO : 401981.

DATE : 01.07.2022
PLACE : PATNA

Anuj Kumar Ganguly
President
MASHAL

Ashwani Kumar
Secretary
Mashal

Punahar Singh
Treasurer
Mashal

UDIN : 22401981AMAXCP1662

**MASHAL
PATNA
FOREIGN CONTRIBUTION ACCOUNTS
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH , 2022**

<u>INCOME</u>	<u>SCHEDULE</u>	<u>AMOUNT(Rs)</u>
INTEREST & OTHER INCOME	"H"	5,89,072.00
EXPENDITURE	Total	5,89,072.00
INDIRECT EXPENSES	"I"	2,16,801.25
DEPRECIATION	"D"	2,35,535.00
	Total	4,52,336.25
EXCESS OF INCOME OVER EXPENDITURE		1,36,735.75

**SIGNIFICANT ACCOUNTING POLICIES
AND NOTES TO ACCOUNTS**

"J"

Annexure to our report of even date

FOR DUTT & KHAN
CHARTERED ACCOUNTANTS
REGISTRATION NO : 000565C



ANUJ KUMAR GANGULY
PARTNER
M.NO : 401981.

DATE : 01.07.2022
PLACE : PATNA

Anuj Kumar Ganguly
**President
MASHAL**

Chennamma
**Secretary
Mashal**

Prakash Srid
**Treasurer
Mashal**

UDIN : 22401981AMAXCP1662

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

SCHEDULE A OF CAPITAL FUND

CAPITAL FUND -HO

As per last Balance sheet	9,67,488.00	
Add : Fixed Assets Purchased during the year - trfd from Assets Building Fund	11,97,085.00	
Less: Transfer to capital fund (Depreciation)	2,35,535.00	19,29,038.00

SCHEDULE B OF DESIGNATED FUNDS

EMPOWERMENT OF WOMEN FUND:

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)

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)

As Per Last Balance Sheet	17,76,835.74	
Add : Grants and Contributions	-	
Less : Utilised during the year Program Activities Expenses	15,87,883.00	1,88,952.74

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)

As per Last Balance Sheet	88,434.00	
Add : Received during the year	20,70,953.00	
Less : Utilised during the year	5,82,184.00	15,77,203.00

PROMOTION OF AGRO RELATED LIVELIHOOD GERMAN DOCTORS (FC)

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

PROMOTION OF BASIC EDUCATION OF GIRL CHILDREN- ITALIAN BISHOP (FC)

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

SND SKILL DEVELOPMENT FUND

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

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

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

71,66,583.10

SCHEDULE C OF GENERAL RESERVE

GENERAL RESERVE

As per last Balance Sheet	24,03,720.39	
Less :- Salary paid to Staffs	10,91,670.00	
Add : Fixed Assets Purchased (Trfd from Capital Fund)	2,35,535.00	
Add: Excess of Income over Expenditure	1,36,735.75	16,84,321.14
		16,84,321.14



M A S H A L
PATNA

FOREIGN CONTRIBUTION ACCOUNTS

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

SCHEDULE 'D' OF FIXED ASSETS

NAME OF ASSETS	DEP. RATE	COST			DEPRECIATION			NET BLOCK		
		AS ON 01.04.2021	ADDITIONS More Than 180 Days	Less Than 180 Days	AS ON 31.03.2022	AS ON 01.04.2021	FOR THE YEAR	AS ON 31.03.2022	AS ON 31.03.2022	AS ON 31.03.2021
* FURNITURE & FIXTURES										
- Furniture	10%	74,485.00	-	-	74,485.00	34,901.00	3,958.00	38,859.00	35,626.00	39,584.00
* PLANT & MACHINERY										
- Audio Visual Equipments	15%	1,11,116.00	-	-	1,11,116.00	81,203.00	4,487.00	85,690.00	25,426.00	29,913.00
- Vehicle										
-- Bicycle	15%	15,800.00	-	-	15,800.00	11,499.00	645.00	12,144.00	3,656.00	4,301.00
-- Scooty	15%	1,31,331.00	-	-	1,31,331.00	94,584.00	5,512.00	1,00,096.00	31,235.00	36,747.00
-- Jeep	15%	6,76,413.00	-	-	6,76,413.00	4,94,625.00	27,268.00	5,21,893.00	1,54,520.00	1,81,788.00
-- Bolero	15%	-	-	11,97,085.00	11,97,085.00	-	89,781.00	89,781.00	11,07,304.00	-
- Health Centre Lab Equipments	15%	14,80,487.00	-	-	14,80,487.00	8,81,497.00	89,849.00	9,71,346.00	5,09,141.00	5,98,990.00
- Generator	15%	28,800.00	-	-	28,800.00	12,440.00	2,454.00	14,894.00	13,906.00	16,360.00
- CCTV	15%	79,970.00	-	-	79,970.00	30,605.00	7,405.00	38,010.00	41,960.00	49,365.00
- Computers & Software	40%	4,67,985.00	-	-	4,67,985.00	4,57,545.00	4,176.00	4,61,721.00	6,264.00	10,440.00
TOTAL Rs.		30,66,387.00	-	11,97,085.00	42,63,472.00	20,98,899.00	2,35,535.00	23,34,434.00	19,29,038.00	9,67,488.00



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

SCHEDULE E OF FIXED DEPOSITS

Fixed Deposit With Central Bank of India

FDR 3791713236	90,779.00	
FDR 3878959273	10,00,000.00	
FDR 3878960051	10,00,000.00	
FDR 5169956321	15,00,000.00	35,90,779.00

Fixed Deposit With State Bank of India

FDR 040790786537	18,00,000.00	
FDR 40227962452	15,00,000.00	
FDR 40439480547	10,00,000.00	43,00,000.00
		<u>78,90,779.00</u>

SCHEDULE F OF CURRENT ASSETS , LOANS & ADVANCES

CENTRAL BANK OF INDIA301232219	1,56,174.40	
STATE BANK OF INDIA 40106180519	12,364.08	
STATE BANK OF INDIA 40218646507	3,38,457.64	
Cash in Hand	35,720.00	
TDS Receivables	4,17,409.12	<u>9,60,125.24</u>

SCHEDULE G OF CURRENT LIABILITIES

Payable to General Account		<u>-</u>
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SCHEDULE H OF INTEREST INCOME

Interest on Saving Accounts	57,524.00	
Interest on Fixed Deposit	5,31,548.00	
Miscellaneous Income		
Total (Rs)		<u>5,89,072.00</u>

SCHEDULE I OF INDIRECT EXPENSES

Bank Charges	8,253.25	
Communication Expenses	2,08,548.00	
Total (Rs)		<u>2,16,801.25</u>



**MASHAL
PATNA
FOREIGN CONTRIBUTION ACCOUNTS**

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH , 2022

<u>To</u> RECEIPTS	<u>AMOUNT(Rs)</u>
To <u>OPENING BALANCES</u>	
" Cash with Central Bank of India 3012322219	14,81,886.87
" Cash in Hand	1,11,935.00
To Interest on Saving Bank Accounts	57,524.00
To Interest on Fixed Deposits	5,31,548.00
To <u>Receipt for Project Funds</u>	
" German Doctor Conference	12,05,000.00
" Italian Bishop Conference	40,55,099.00
" Kindermission Jamalpur	18,11,881.50
" Rural Development Fund ICEP	20,70,953.00
" SND Jamalpur	18,68,049.00
To Investments	67,41,266.00
Total	1,99,35,142.37
By <u>PAYMENTS</u>	
By Bank Charges	8,253.25
By Salary and Wages	10,91,670.00
By Communication Expenses	2,96,982.00
By Current Assets	2,79,047.00
By Investments (Fixed Deposit)	78,00,000.00
By Project Expenses	
SND Skill Development Fund	16,97,377.00
Asha Kiran Home (Building Fund)	15,87,883.00
Asha Kiran Maintainance & care of Child	1,42,916.00
ICEC Project	4,93,750.00
Promotion of Agro Related Livelihood Activities	9,44,296.00
Asset Building Fund	2,419.00
Empowerment of Women Project	6,000.00
SND Jamalpur	12,54,085.00
Promotion of Basic Education of Girls Children - Italian Bishop	37,87,748.00
	99,16,474.00
CLOSING BALANCE	
Cash with Central Bank of India 3012322219	1,56,174.40
Cash with State Bank of India 40218646507	3,38,457.64
Cash with State Bank of India 4010680519	12,364.08
cash	35,720.00
Total	1,99,35,142.37

Annexure to our report of even date

FOR DUTT & KHAN
CHARTERED ACCOUNTANTS
REGISTRATION NO : 000565C

CA ANUJ KUMAR GANGULY
PARTNER
M.NO : 401981.

DATE : 01.07.2022
PLACE : PATNA

UDIN : 22401981AMAXCP1662

**MASHAL
PATNA**

UNIT - MASHAL FOREIGN CONTRIBUTION ACCOUNTS

**SCHEDULE 'J' 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) The foreign Contribution / Grant ,net of Bank Charges , as and when actually credited by the designated bank , are accounted for as Foreign Contribution received.

(b) Contribution received towards specified / earmarked purposes/ projects are directly credited to 'Specified Grants Funds ' in Schedule "B' and are recognised in the Income & expenditure Account to the extent of revenue expenditure incurred therefrom during the year.

(iii) Investments

(a) Investment in Fixed Deposits 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.



(b) NOTES TO ACCOUNTS

1. Interest of Rs.57,524 allocated and credited to specified project grant funds which represents interest received from the project saving bank accounts opened by the society for the utilisation of the project grants /contribution fund are fixed deposits made from such contribution and are taken on the basis of the utilisation certificate issued by other auditor/s.

SCHEDULE 'A' TO 'J' 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

Sanjay Mishra
President
MASHAL

chennamma
Secretary
Mashal

Prabha Mishra
Treasurer
Mashal

UDIN - 22401981AMAXCP1662